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HERBERT HOOVER, SECRETARY
BUREAU OF THE CENSUS
W. M. STEUART, Director

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

1925



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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000 : 1925 (Annual)
FINANCIAL STATISTICS OF STATES : 1925 (Annual)

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LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., October 26, 1926.

SIR:

I transmit herewith the annual report of the Bureau of the Census showing the financial transactions of 247 cities for the fiscal year 1925, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and specified assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the revenue collected, the cost of conducting municipal business, and the indebtedness incurred for meeting this cost. The form of this presentation has been approved by a census advisory committee chosen from the National Association of Comptrollers and Accounting Officers.

This report was prepared under the supervision of Starke M. Grogan, chief statistician for statistics of States and cities, and Lemuel A. Carruthers, expert chief of division. The text discussion was prepared by Miss Cora Higgins.

Respectfully,

W. M. STEUART,
Director of the Census.

Hon. HERBERT HOOVER,
Secretary of Commerce.

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1925

INTRODUCTION

Scope of report.—The present report of the Bureau of the Census is practically limited to a presentation of statistics of the financial transactions during the fiscal year 1925 of the 247 cities, each of which had a population of over 30,000 as enumerated by the Federal census January 1, 1920, or by a subsequent special enumeration under the supervision of the Bureau of the Census, and of the financial condition of those cities at the close of the fiscal year reported. The report presents statistics as accurate and as comparable as it has been feasible to compile from the records of the cities and relates to a number of subjects, the principal of which are (1) the total and per capita receipts from revenues and from the principal classes thereof; (2) the total and per capita payments for expenses and interest, and total outlays, and totals for each of the principal classes of expenses and outlays; (3) the total value of municipal properties; (4) the total and per capita municipal indebtedness; and (5) the total assessed valuation of property subject to the general property tax, and total and per capita levies.

Purpose of report.—The purpose of the reports of this series is to provide information in regard to the financial administration of the cities, in such form as to be comparable, with the hope that it may be of assistance to the officials who are charged with responsibilities incident to the administration of local government and the betterment of the local communities; directly, through personal study of the reports, and indirectly, through the interpretations and recommendations of practical students of civic affairs and of local civic bodies.

The cities of this class are responsible for the protection of the lives, property, and health of their own inhabitants, constituting over one-third of the population of the Nation, and of many millions of persons who visit them, as well as for providing educational and recreational services, caring for the indigent, defective, and delinquent classes, and arranging for a constantly growing number of conveniences and services which are demanded by associations interested in the betterment of the several urban communities.

Increase in the number and population of cities having over 30,000 inhabitants.—The growing importance of a report such as this is shown by one of the most striking features of our national development during the 13 decades that have passed since 1790, when the first Federal census was taken—the greater increase in the population of cities than in that of smaller places and of rural communities. In 1790 the United States had but one city with a population of over 30,000. That was New York, N. Y., which at that time had 33,131 inhabitants. The two cities which ranked next to New York in population were Philadelphia, Pa., with 28,522 inhabitants, and Boston, Mass., with 18,320 inhabitants. In 1790 the national population numbered 3,929,214, and the population of New York, the one city of this class, constituted only 0.8 per cent of that of the Nation. In 1925 the national population numbered 115,378,000 and the 247 cities of this class, with a total population of 40,757,434 contained 35.3 per cent of the entire population of the Nation.

Table I, which follows, shows the population of the Nation, exclusive of outlying possessions, and the number and population of the cities having over 30,000 inhabitants, as enumerated at each Federal census beginning with 1790 and ending with 1920. There are included, also, the number of cities of over 30,000 population at the middle of their fiscal years for which data for this report were secured, and the estimated population of such cities and of the Nation.

YEAR	NATION		CITIES HAVING A POPULATION OF OVER 30,000	
	Population ¹	Number	Population ²	
			Total	Per cent of national
1925.....	115,378,000	247	40,757,434	35.3
1924.....	113,727,000	³ 245	39,981,105	35.2
1922.....	109,893,000	261	38,736,657	35.2
1920.....	106,422,000	247	36,654,359	34.4
1910.....	91,972,266	184	27,316,407	29.7
1900.....	75,994,575	135	19,050,921	26.1
1890.....	62,947,714	103	12,612,389	20.0
1880.....	50,155,783	63	7,677,766	15.3
1870.....	38,558,371	44	5,210,397	13.5
1860.....	31,443,321	26	3,246,736	10.3
1850.....	23,191,876	19	1,703,302	7.3
1840.....	17,069,453	8	784,323	4.6
1830.....	12,866,020	6	501,434	3.9
1820.....	9,638,453	4	293,544	3.0
1810.....	7,239,881	4	230,437	3.2
1800.....	5,308,483	2	101,735	1.9
1790.....	3,929,214	1	33,131	0.8

¹ Population shown for the years 1922, 1924, and 1925 is the estimate as of July 1 of those years; for each of the other years the population is that shown by the Federal census. For 1920 and subsequent years a revised estimate is shown.

² Population shown for the years 1922, 1924, and 1925 is that compiled from the estimates as of the medial dates of the fiscal years of the several cities; for each of the other years the population is that shown by the Federal census.

³ Number of cities which had a population of over 30,000 by Federal enumeration as of Jan. 1, 1920, or by a subsequent special enumeration.

⁴ Number of cities which had an estimated population of over 30,000 at the medial dates of the fiscal years of the several cities.

DIAGRAM I.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790-1925

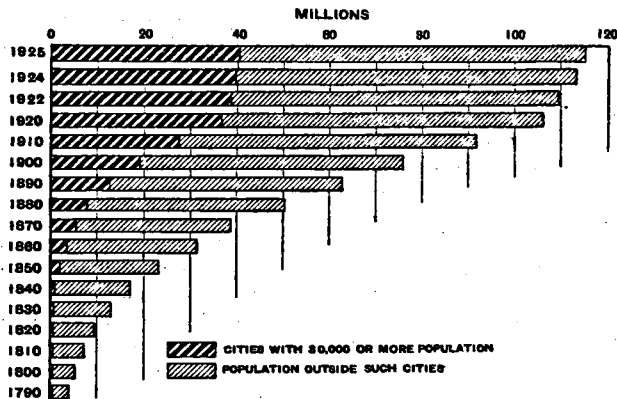
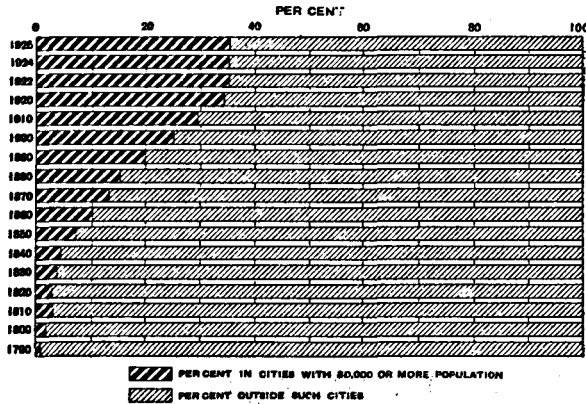


DIAGRAM 2.—PER CENT OF TOTAL POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND PER CENT OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790-1925



Cities having a population of over 30,000 in 1925.—In the tables of this report, with the exception of Table 23, the cities are arranged in the order of their estimated population, and each is given a number corresponding to its position in the table. For convenience in finding the position in the table of the data for each of the cities, the following list has been prepared, the cities being arranged alphabetically by States, and the number assigned to each being designated. The location of each of these cities is shown on the map of the United States on page 8.

STATE AND CITY	City number	STATE AND CITY	City number	STATE AND CITY	City number
ALABAMA:		FLORIDA:		INDIANA—Con.	
*Birmingham.....	35	*Jacksonville.....	84	*Kokomo.....	223
*Mobile.....	127	*Tampa.....	94	*Muncie.....	201
*Montgomery.....	185	GEORGIA:		*South Bend.....	98
ARKANSAS:		*Atlanta.....	33	*Terre Haute.....	114
*Little Rock.....	106	*Augusta.....	152	IOWA:	
CALIFORNIA:		*Columbus.....	189	*Cedar Rapids.....	164
*Berkeley.....	128	*Macon.....	140	*Council Bluffs.....	215
*Fresno.....	144	*Savannah.....	88	*Davenport.....	157
*Long Beach.....	93	ILLINOIS:		*Des Moines.....	54
*Los Angeles.....	9	*Aurora.....	213	*Dubuque.....	210
*Oakland.....	31	*Chicago.....	2	*Sioux City.....	104
*Pasadena.....	149	*Cicero.....	133	*Waterloo.....	225
*Sacramento.....	108	*Danville.....	227	KANSAS:	
*San Diego.....	75	*Decatur.....	156	*Kansas City.....	67
*San Francisco.....	11	*East St. Louis.....	113	*Topeka.....	150
*San Jose.....	193	*Elgin.....	241	*Wichita.....	91
*Stockton.....	178	*Evanston.....	190	KENTUCKY:	
COLORADO:		*Joliet.....	212	*Covington.....	139
*Colorado Springs.....	247	*Moline.....	239	*Lexington.....	181
*Denver.....	29	*Oak Park.....	160	*Louisville.....	24
*Pueblo.....	191	*Peoria.....	97	LOUISIANA:	
CONNECTICUT:		*Quincy.....	219	*New Orleans.....	17
*Bridgeport.....	46	*Rockford.....	103	*Shreveport.....	143
*Hartford.....	46	*Rock Island.....	216	MAINE:	
*New Britain.....	124	*Springfield.....	130	*Lewiston.....	236
*New Haven.....	41	INDIANA:		*Portland.....	105
*Stamford.....	211	*East Chicago.....	187	MARYLAND:	
*Waterbury.....	79	*Evansville.....	86	*Baltimore.....	7
DELAWARE:		*Fort Wayne.....	83	MASSACHUSETTS:	
*Wilmington.....	61	*Gary.....	102	*Boston.....	8
DISTRICT OF COLUMBIA:		*Hammond.....	162	*Brookton.....	129
*Washington.....	14	*Indianapolis.....	21	*Brookline.....	196

* Under commission form of government.

FINANCIAL STATISTICS OF CITIES

STATE AND CITY	City number	STATE AND CITY	City number	STATE AND CITY	City number
MASSACHUSETTS—Con.		NEW JERSEY—Con.		PENNSYLVANIA—Con.	
Cambridge.....	63	*Orange.....	231	Lancaster.....	147
Chelsea.....	177	*Passaic.....	118	*McKeesport.....	188
Chicopee.....	205	Paterson.....	53	*New Castle.....	186
Everett.....	204	Perth Amboy.....	179	Norristown.....	235
Fall River.....	58	*Trenton.....	56	Philadelphia.....	3
Fitchburg.....	192	NEW YORK:		Pittsburgh.....	10
*Haverhill.....	170	Albany.....	66	*Reading.....	69
Holyoke.....	138	Amsterdam.....	233	Scranton.....	52
*Lawrence.....	87	Auburn.....	229	*Wilkes-Barre.....	101
Lowell.....	71	Binghamton.....	110	*Williamsport.....	200
Lynn.....	78	*Buffalo.....	12	*York.....	169
Malden.....	159	Elmira.....	172	RHODE ISLAND:	
Medford.....	174	Jamestown.....	198	Pawtucket.....	115
New Bedford.....	62	Mount Vernon.....	163	Providence.....	30
Newton.....	154	*New Rochelle.....	186	Woonsocket.....	165
Pittsfield.....	180	New York.....	1	SOUTH CAROLINA:	
Quincy.....	134	*Newburgh.....	245	Charleston.....	107
Salem.....	197	*Niagara Falls.....	145	*Columbia.....	209
Somerville.....	82	Poughkeepsie.....	230	TENNESSEE:	
Springfield.....	51	Rochester.....	22	*Chatanooga.....	125
Taunton.....	217	Schenectady.....	89	Knockville.....	85
Waltham.....	234	Syracuse.....	40	*Memphis.....	42
Worcester.....	37	Troy.....	109	Nashville.....	55
MICHIGAN:		Utica.....	80	TEXAS:	
*Battle Creek.....	207	*Watertown.....	242	*Austin.....	221
*Bay City.....	171	Yonkers.....	68	Beaumont.....	167
Detroit.....	4	NORTH CAROLINA:		*Dallas.....	38
Flint.....	60	*Charlotte.....	158	*El Paso.....	81
*Grand Rapids.....	154	*Durham.....	208	*Fort Worth.....	49
Hamtramck.....	99	*Greensboro.....	186	*Galveston.....	175
*Highland Park.....	116	*Wilmington.....	226	*Houston.....	45
*Jackson.....	142	Winston-Salem.....	123	*San Antonio.....	36
*Kalamazoo.....	153	OHIO:		*Waco.....	194
Lansing.....	117	Akron.....	27	*Wichita Falls.....	151
*Muskegon.....	195	Canton.....	74	UTAH:	
*Pontiac.....	176	Cincinnati.....	18	*Ogden.....	222
*Saginaw.....	111	Cleveland.....	5	*Salt Lake City.....	57
MINNESOTA:		Columbus.....	29	VIRGINIA:	
*Duluth.....	70	*Dayton.....	43	*Lynchburg.....	246
Minneapolis.....	16	Hamilton.....	202	*Newport News.....	184
*St. Paul.....	32	Lakewood.....	146	*Norfolk.....	44
MISSOURI:		*Lima.....	182	*Petersburg.....	232
Kansas City.....	19	Lorain.....	203	*Portsmouth.....	138
St. Joseph.....	100	Portsmouth.....	218	Richmond.....	39
St. Louis.....	6	*Springfield.....	119	*Roanoke.....	141
*Springfield.....	206	Toledo.....	25	WASHINGTON:	
MONTANA:		Youngstown.....	47	Seattle.....	20
Butte.....	199	OKLAHOMA:		*Spokane.....	72
NEBRASKA:		Muskogee.....	243	*Tacoma.....	77
*Lincoln.....	135	*Oklahoma City.....	76	WEST VIRGINIA:	
*Omaha.....	34	*Tulsa.....	65	Charleston.....	173
NEW HAMPSHIRE:		OREGON:		*Huntington.....	132
Manchester.....	96	*Portland.....	26	*Wheeling.....	148
NEW JERSEY:		PENNSYLVANIA:		WISCONSIN:	
*Atlantic City.....	155	*Allentown.....	90	*Green Bay.....	237
*Bayonne.....	92	*Altoona.....	126	Kenosha.....	181
*Camden.....	59	*Bethlehem.....	131	La Crosse.....	244
East Orange.....	137	*Chestertown.....	120	Madison.....	183
Elizabeth.....	73	*Easton.....	224	Milwaukee.....	13
*Hoboken.....	121	*Erie.....	64	*Oshkosh.....	240
*Jersey City.....	23	*Harrisburg.....	95	Racine.....	122
*New Brunswick.....	220	*Hazleton.....	228	Sheboygan.....	238
*Newark.....	15	*Johnstown.....	112	*Superior.....	214

* Under commission form of government.

DESCRIPTION OF GENERAL TABLES

Number and character of general tables.—The statistics of the 247 incorporated places represented in this report are presented in 23 general tables. Table 1 gives certain statistics relating to population and area. Table 2 gives the date of the close of the fiscal year of the divisions and funds of the governments of the municipalities, and the totals of their revenue and nonrevenue receipts and governmental-cost and nongovernmental-cost payments, together with their cash balances at the beginning and close of the year. Tables 3 and 4 summarize the revenue receipts and governmental-cost payments by divisions of the city government, and make certain comparisons between those receipts and payments. Table 5 presents per capita averages, and Table 6 the per cent distribution of the receipts and payments shown in Tables 3 and 4. Tables 7 to 11, inclusive, present detailed statistics relating to revenue receipts. Tables 12, 15, 16, and 17 give detailed statistics for governmental-cost payments. Table 13 summarizes certain groups of these payments and presents per capita averages therefor, and Table 14 gives the per cent distribution of these payments. Tables 18 and 19 set forth certain assets of cities and the value of their permanent properties. Tables 20, 21, and 22 relate to municipal indebtedness. Table 23 presents statistics of the assessed valuation of property subject to taxation and the amounts and rates of tax levies.

Groups of cities.—The statistical data presented in this report are arranged in five principal groups, for each of which, as well as for the entire 247 cities, totals are given. Group I includes cities having a population of 500,000 and over; Group II, cities having a population of 300,000 and less than 500,000; Group III, cities having a population of 100,000 and less than 300,000; Group IV, cities having a population of 50,000 and less than 100,000; Group V, cities having a population of over 30,000 and less than 50,000. The grouping is based upon the estimated population of the city as of the middle of the fiscal year reported.

TABLE 1

Year of incorporation as a city.—In the column under the heading "Year of incorporation as a city" are given for 243 of the 247 municipalities covered by the report the years in which they were organized as cities; for Cicero, Ill., and Brookline, Mass., the years in which they were organized as towns; for Oak Park, Ill., the year in which it was organized as a village; and for Norristown, Pa., the year in which it was organized as a borough.

Population.—Except as indicated by footnotes, the table shows for each city the estimated population at the middle of the fiscal year reported, the date of which is shown in the preceding column. The estimates shown in the table are based upon the assumption that the increase in the population of the municipality during the period from January 1, 1920, to the date of estimate, the middle of the fiscal year reported, was at the same rate as the increase between the census enumeration of April 15, 1910, and that of January 1, 1920. Due allowance is made for any annexations or detachments of territory that may have taken place and of which the bureau has been advised. This method gives an estimate which is approximately correct for a great majority of places. In a few cases, however, where there is reason to believe that the results thus obtained are far from correct, the estimate is not shown, but it is used in determining the relative position of the city in each table and in arriving at group and grand totals. For certain other cities, which showed a decrease from 1910 to 1920, no estimates of

population were made, the enumerated populations of January 1, 1920, being used for the purpose of this report. For the cities of Florida, Iowa, Kansas, Massachusetts, New York, and Rhode Island the estimates for 1925 are based upon recent State censuses.

In separate columns is shown the population of each city as enumerated at the decennial censuses of 1920 and 1910.

The estimated population at the middle of the year is used as the basis of per capita data presented in the tables of this report, because its use results in more accurate statements of per capita financial transactions than would be secured by using the estimated population at the close of the fiscal period. The date chosen is the middle of the fiscal year of the general treasury of the city corporation, even though independent governmental districts or independently administered funds may have fiscal years which do not coincide with that of the city's general treasury.

The number and total population of cities having over 30,000 inhabitants at the middle of the fiscal year 1925 in each of the nine geographic divisions are shown in Table II, which follows.

Table II GEOGRAPHIC DIVISION	Cities	Population	GEOGRAPHIC DIVISION	Cities	Population
United States.....	247	40,757,434	South Atlantic.....	27	3,190,702
New England.....	38	3,950,352	East South Central.....	10	1,192,549
Middle Atlantic.....	54	13,495,463	West South Central.....	16	1,839,277
East North Central.....	62	10,535,959	Mountain.....	6	565,334
West North Central.....	19	3,049,772	Pacific.....	15	2,908,023

Area.—The last column of the table shows, for each city, the land area subject to the administration of the city corporation on July 1, 1925.

TABLE 2

Summary of receipts and payments.—Table 2 presents for the municipalities, and for their several funds, a summary of their receipts classified as revenue and nonrevenue and of their payments classified as governmental-cost and nongovernmental-cost. In the column for receipts headed "Revenue" are summarized all amounts that are recorded in the books of the several municipalities as having been received on revenue account. They represent amounts of moneys or other wealth received by or placed to the credit of the local governments for governmental purposes, under such conditions that they increase the assets without increasing the debt liabilities or decrease the debt liabilities without decreasing the assets. In the second column for receipts are summarized all other receipts under the heading "Nonrevenue." These amounts are included in local accounts and must be set up to secure a complete statement, although they do not result in an increase in the net value of municipal assets. In the column for payments headed "Governmental-cost" are summarized all amounts recorded in the books of the several municipalities as having been paid on account of expenses, interest, and outlays. In the second column for payments are summarized all other payments under the heading "Nongovernmental-cost." These payments do not result in a decrease in the net value of municipal assets. The revenue receipts and governmental-cost payments summarized as here stated are given in considerable detail in Tables 3, 4, 7, 8, 9, 10, 11, 12, 13, 15, 16, and 17. No detail is shown for nonrevenue receipts and nongovernmental-cost payments but they include (1) receipts from the issue and payments for the cancellation of debt obligations; (2) receipts for and payments to other civil divisions; (3) receipts

and payments on account of private trusts; (4) receipts and payments on account of investments; (5) receipts and payments on account of supplies; (6) receipts on account of sales, or insurance, or services performed that are offsets to the cost of construction, and payments for construction that are offset by receipts from sales or adjustments; (7) receipts and payments on account of refunds; and (8) receipts and payments on account of general transfers.

The revenues reported are those collected during the year. The payments include all warrants drawn and claims audited that are reported by the city as expenditures of the year.

Divisions and funds of municipal government.—The wide diversity of municipal organization is shown, in its principal features, by the number of divisions and funds employed in accounting for the services usually provided by local governmental bodies. In many of the cities all municipal functions are administered by the city corporation, while in others the functions of local government are carried on by two or more governments as independent units, each having the power of taxation, for the purpose for which it was constituted, over all or part of the territory of the city. In all cases there is the city corporation, which is charged with the administration of all municipal functions except those intrusted to independent districts created to provide specific services for the community; the extent of authority in each case being determined by general statutes or charter enactments. When the city corporation is the only local governmental organization, the figures for the several funds are presented immediately below the name of the city, as in the case of New York, N. Y. An additional governmental division is shown under the name of the city as coordinate with the city corporation, as in the case of Chicago, Ill. For cities where local government is administered by two or more independent divisions the funds for each division are shown as subordinate to the division to which they belong.

The term "county" appears as the designation of independent governmental units in 15 of the cities of Groups I and II, as follows: Chicago, Ill., Detroit, Mich., Cleveland, Ohio, Los Angeles, Calif., Pittsburgh, Pa., Buffalo, N. Y., Milwaukee, Wis., Newark, N. J., Minneapolis, Minn., Cincinnati, Ohio, Kansas City, Mo., Seattle, Wash., Indianapolis, Ind., Rochester, N. Y., and Jersey City, N. J. The data shown for these units comprise percentages of the entire data for the county, the per cent in each case being based upon the ratio between the assessed valuation of the city and that of the entire county. This treatment seems desirable because of the fact that in eight of the cities of these groups, viz., New York, N. Y., Philadelphia, Pa., St. Louis, Mo., Baltimore, Md., Boston, Mass., San Francisco, Calif., Washington, D. C., and New Orleans, La., the original county organization has been merged with that of the city. The addition of the county figures, therefore, places the cities of Groups I and II on a more comparable basis than would be secured without such addition. The data for cities of these two groups, however, are not comparable with those for cities of Groups III, IV, and V, with the exception of those for Denver, Colo., a municipality in which the county organization is merged with that of the city. For cities with county receipts and payments, this report presents correct statements of the revenue receipts of each of the divisions of government—city corporation, county, and school or other district—so far as such moneys were received by it, whether the revenues were collected by the divisions for which they were levied or by another division.

As subordinate to each government unit, Table 2 shows separately the transactions of the general treasury and those funds which are kept wholly separate from other funds and the transactions of which are usually recorded by city officials in independent systems of accounts, the general administrative funds being combined and shown on one line. Sinking, investment, and trust funds

are, however, always shown separately, whether the city officials record the transactions of these funds with other city accounts or maintain separate systems of accounts therefor. A large number of funds indicates that many municipal transactions are not under a central accounting control, and that responsibility is divided among several officials. Judging from the experience of the commercial world, it is believed that the best financial administration is possible only when all financial transactions are brought within one accounting system and when one official is held responsible for its proper conduct.

The term "general treasury" is applied to the aggregate of the principal city funds, other than investment, trust, and sinking funds, over which the city auditor or comptroller exercises authority, and the term "general administrative funds," to those funds other than investment, trust, and sinking funds that are independently administered by boards or commissions not under the authority of the city auditor or comptroller.

Date of close of fiscal year.—The table shows the dates on which the fiscal years of all municipal funds close. The widely varying dates complicate the work of compiling the statistics, and render the results much less comparable than they would be if a uniform date were adopted. Not only do the various cities close their fiscal years on many different dates but often the fiscal years of units of the same city and of their funds and accounts close on different dates. A uniform date for the close of the fiscal years of all divisions, funds, and accounts of cities would greatly facilitate the compilation of comparable municipal statistics. Several States have statutes fixing a uniform date for their cities, and the enactment of similar laws by other States can not be too strongly urged.

Special tables for county cities.—In a preceding paragraph of Table 2 attention has been called to the fact that for 15 of the cities having a population of over 300,000 a percentage of the receipts and payments of the counties in which the respective cities are located has been included with the amounts for the city corporation and other units of local government. In the tables which follow there is a presentation of revenue receipts, payments for expenses and outlays of general departments, and gross and net debt for the 15 cities which include a percentage of county data. These tables show on a separate line the total and per capita figures for the county.

The total and per capita amounts shown on the line "All other" include those for the government of the city corporation proper, for independent school, sanitary, park, and other independent districts practically coextensive with the cities, and are comparable with the data presented for cities in Groups III, IV, and V in the corresponding general tables.

REVENUE RECEIPTS

City number	Table III CITY	ALL REVENUES		TAXES						SPECIAL ASSESSMENTS, AND SPECIAL CHARGES FOR OUTLAYS			
		Total	Per capita	General property		Special		Poll		Business and non-business license		Total	Per capita
				Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita		
3	Chicago, Ill.	\$205,094,118	\$68.45	\$130,932,953	\$43.71	\$97,182	\$0.03			\$8,047,413	\$2.60	\$28,074,695	\$9.37
	County.....	15,374,778	5.13	10,602,896	3.54	97,182	0.03			113,730	0.04		
	All other.....	189,649,340	62.32	120,330,057	40.17					7,933,693	2.55	28,074,695	9.37
4	Detroit, Mich.....	108,118,958	85.76	58,283,628	47.85	902,295	0.74			1,281,274	1.05	8,399,906	6.90
	County.....	9,683,400	7.95	6,202,906	5.09	852,660	0.70			1,048,664	0.86		
	All other.....	98,435,558	80.81	52,080,722	42.76	49,635	0.04			284,610	0.19	8,399,906	6.90
5	Cleveland, Ohio.....	66,823,335	71.36	45,042,495	48.10	285,951	0.31			1,883,783	1.48	5,825,269	5.60
	County.....	6,250,510	6.69	4,152,368	4.43					67,883	0.07	1,165,504	1.24
	All other.....	60,562,825	64.67	40,890,127	43.67	285,951	0.31			1,815,901	1.41	4,169,965	4.45
9	Los Angeles, Calif.....	106,672,005	(1)	56,057,559	(1)					3,937,870	(1)	17,907,684	(1)
	County.....	25,783,684	(1)	20,242,724	(1)					2,216,984	(1)	636,455	(1)
	All other.....	80,888,321	(1)	35,814,835	(1)					1,720,886	(1)	17,260,629	(1)
10	Pittsburgh, Pa.....	42,720,154	67.64	33,759,168	53.45			\$249,769	\$0.40	561,406	0.89	776,395	1.23
	County.....	9,410,591	14.90	7,598,855	12.03			249,769	0.40	246,848	0.39		
	All other.....	33,309,563	52.74	26,160,313	41.42					314,558	0.50	776,395	1.23
12	Buffalo, N. Y.....	36,462,388	68.09	24,773,653	46.25	1,114,974	2.08			1,137,000	2.12	2,103,312	3.93
	County.....	3,645,235	6.81	2,789,516	5.21					97,228	0.18	801,376	0.56
	All other.....	32,817,153	61.27	21,984,137	41.04	1,114,974	2.08			1,039,772	1.94	1,801,936	3.37
13	Milwaukee, Wis.....	34,802,851	68.35	23,073,323	45.31	2,984,433	5.86			627,162	1.23	1,810,915	3.56
	County.....	6,075,178	11.93	3,829,363	7.52	659,775	1.30			6,933	0.01		
	All other.....	28,727,673	56.42	19,243,960	37.79	2,324,658	4.56			620,229	1.22	1,810,915	3.56
15	Newark, N. J.....	31,052,516	68.02	21,065,814	46.55	266,903	0.69	47,427	0.10	1,036,474	2.29	1,081,367	2.39
	County.....	5,161,581	11.41	3,620,877	8.00	92,291	0.20			12,108	0.03	73,585	0.16
	All other.....	25,890,935	57.21	17,444,937	38.55	174,612	0.39	47,427	0.10	1,024,366	2.26	1,007,782	2.23
16	Minneapolis, Minn.....	26,444,600	62.16	18,798,013	44.19	139,725	0.33			339,428	0.80	3,053,931	7.18
	County.....	2,860,814	6.72	2,166,454	5.09	69,615	0.16			13,485	0.03	10,904	0.03
	All other.....	23,583,786	55.44	16,631,559	39.10	70,110	0.17			325,943	0.77	3,043,027	7.15
18	Cincinnati, Ohio.....	28,208,745	68.91	16,680,838	40.75	561,467	1.37			1,334,926	3.26	512,429	1.25
	County.....	3,919,555	9.58	3,258,601	7.98					85,182	0.21	122,502	0.30
	All other.....	24,289,190	59.33	13,422,237	32.79	561,467	1.37			1,249,744	3.05	389,927	0.95

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS—Continued

City number	Table III—Continued CITY	ALL REVENUES		TAXES						SPECIAL ASSESSMENTS, AND SPECIAL CHARGES FOR OUTLAYS			
				General property		Special		Poll				Business and non-business license	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
19	Kansas City, Mo.....	\$20,271,205	\$56.01	\$13,841,716	\$38.24					\$1,221,124	\$3.37	\$421,241	\$1.16
	County.....	2,722,619	7.52	2,293,930	6.34					10,311	0.03		
	All other.....	17,548,586	48.49	11,547,786	31.90					1,210,813	3.34	421,241	1.16
20	Seattle, Wash.....	24,632,164	(¹)	15,174,238	(¹)					161,199	(¹)	4,253,170	(¹)
	County.....	4,080,954	(¹)	3,618,568	(¹)					37,949	(¹)	14,509	(¹)
	All other.....	30,551,210	(¹)	11,555,670	(¹)					123,250	(¹)	4,238,661	(¹)
21	Indianapolis, Ind.....	20,408,039	58.88	14,381,505	40.08			\$46,436	\$0.13	204,573	0.57	4,313,297	12.02
	County.....	2,519,000	7.02	2,235,134	6.23			21,276	0.06	8,960	0.02	11,588	0.03
	All other.....	17,889,039	49.86	12,146,371	33.85			25,160	0.07	195,613	0.55	4,301,709	11.99
22	Rochester, N. Y.....	23,671,742	74.65	15,153,776	47.79	\$789,835	\$2.49			1,016,076	3.20	2,304,842	7.27
	County.....	2,324,242	7.33	1,749,597	5.52					282,385	0.83		
	All other.....	21,347,500	67.32	13,404,179	42.27	789,835	2.49			733,691	2.37	2,304,842	7.27
23	Jersey City, N. J.....	20,517,721	65.08	14,107,933	44.75	103,469	0.33	8,031	0.03	922,177	2.92	211,793	0.67
	County.....	4,499,362	14.27	3,782,409	12.00	52,377	0.17			1,031	(²)	12	(²)
	All other.....	16,018,359	50.81	10,325,524	32.75	51,092	0.16	8,031	0.03	921,146	2.92	211,781	0.67

City number	CITY	FINES, FORFEITS, AND ESCHEATS		SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS		HIGHWAY PRIVILEGES, RENTS, AND INTEREST		EARNINGS OF GENERAL DEPARTMENTS		EARNINGS OF PUBLIC SERVICE ENTERPRISES	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
2	Chicago, Ill.....	\$1,349,402	\$0.45	\$5,378,875	\$1.80	\$13,044,991	\$4.36	\$7,168,474	\$2.39	\$10,930,133	\$3.65
	County.....	159,700	0.05	21,072	0.01	920,261	0.31	3,459,947	1.16		
	All other.....	1,189,702	0.40	5,357,803	1.79	12,124,730	4.05	3,708,527	1.23	10,930,133	3.65
4	Detroit, Mich.....	659,274	0.54	4,494,308	3.89	1,350,295	1.11	3,895,851	3.20	28,852,127	23.89
	County.....	210,773	0.17	361,517	0.30	176,303	0.14	833,577	0.69		
	All other.....	448,501	0.37	4,132,791	3.59	1,174,992	0.97	3,062,274	2.52	28,852,127	23.89

5	Cleveland, Ohio.....	625,567	0.47	490,058	0.52	2,675,861	2.86	2,650,712	2.83	2,343,619	2.91
	County.....	23,846	0.08	2,498	(¹)	263,821	0.28	273,244	0.61	2,277	0.01
	All other.....	601,741	0.64	487,560	0.52	2,412,040	2.58	2,377,468	2.22	2,335,842	2.90
9	Los Angeles, Calif.....	1,328,979	(¹)	3,732,896	(¹)	2,673,939	(¹)	2,604,257	(¹)	18,339,408	(¹)
	County.....	263,169	(¹)	228,212	(¹)	931,115	(¹)	1,246,218	(¹)	8,817	(¹)
	All other.....	1,065,810	(¹)	3,504,684	(¹)	1,742,824	(¹)	1,358,039	(¹)	18,330,591	(¹)
10	Pittsburgh, Pa.....	251,475	0.56	1,195,017	1.85	1,837,243	2.91	1,098,013	1.74	2,917,698	4.63
	County.....	43,134	0.07	16,191	0.08	507,509	0.80	744,163	1.18	4,122	0.01
	All other.....	208,341	0.49	1,178,826	1.82	1,329,734	2.11	353,850	0.66	2,913,576	4.61
12	Buffalo, N. Y.....	155,022	0.29	2,595,747	4.85	841,512	1.87	1,005,636	1.88	2,784,832	5.11
	County.....	14,963	0.03	74,876	0.14	67,818	0.13	299,458	0.66	-----	-----
	All other.....	140,059	0.26	2,520,871	4.71	773,694	1.44	706,178	1.32	2,783,832	5.11
18	Milwaukee, Wis.....	184,103	0.36	1,799,452	2.53	698,254	1.87	1,458,037	2.80	2,166,172	4.25
	County.....	24,799	0.05	784,453	1.50	189,483	0.37	600,272	1.18	-----	-----
	All other.....	160,304	0.31	1,014,999	2.03	508,771	1.00	857,765	1.68	2,166,172	4.25
15	Newark, N. J.....	116,136	0.26	2,555,404	5.65	1,381,169	2.83	1,279,410	2.83	2,322,412	5.13
	County.....	55,774	0.12	192,267	0.42	214,850	0.47	899,829	1.99	-----	-----
	All other.....	60,362	0.14	2,363,137	5.23	1,066,319	2.36	379,581	0.84	2,322,412	5.13
16	Minneapolis, Minn.....	214,456	0.50	1,475,207	3.47	571,205	1.84	831,174	1.95	1,021,461	2.40
	County.....	18,888	0.04	255,259	0.60	101,968	0.24	224,251	0.53	-----	-----
	All other.....	195,568	0.46	1,219,948	2.87	469,247	1.10	606,923	1.42	1,021,461	2.40
18	Cincinnati, Ohio.....	242,644	0.84	978,859	2.89	4,098,336	9.94	1,818,686	3.21	2,417,660	5.91
	County.....	12,778	0.03	3,861	0.01	122,107	0.30	314,368	0.77	168	(¹)
	All other.....	329,868	0.81	975,008	2.88	3,946,229	9.64	999,318	2.44	2,417,392	5.91
19	Kansas City, Mo.....	64,719	0.18	633,796	1.75	1,217,510	3.36	774,999	2.14	2,096,100	5.79
	County.....	22,421	0.06	1,068	(¹)	43,875	0.12	351,014	0.97	-----	-----
	All other.....	42,298	0.12	632,728	1.75	1,173,635	3.24	423,985	1.17	2,096,100	5.79
20	Seattle, Wash.....	202,684	(¹)	1,564,028	(¹)	216,100	(¹)	648,549	(¹)	12,412,196	(¹)
	County.....	12,905	(¹)	9,095	(¹)	84,116	(¹)	303,030	(¹)	782	(¹)
	All other.....	189,779	(¹)	1,554,933	(¹)	131,984	(¹)	345,519	(¹)	12,411,414	(¹)
21	Indianapolis, Ind.....	26,875	0.07	589,755	1.64	223,073	0.62	561,923	1.87	60,602	0.17
	County.....	9	(¹)	14,271	0.04	54,783	0.16	172,999	0.48	-----	-----
	All other.....	26,866	0.07	575,484	1.60	168,290	0.47	388,924	1.09	60,602	0.17
22	Rochester, N. Y.....	45,045	0.14	1,705,054	5.38	515,374	1.63	665,578	2.10	1,475,167	4.65
	County.....	3,165	0.01	54,456	0.17	48,476	0.15	206,163	0.65	-----	-----
	All other.....	41,880	0.13	1,650,598	5.21	466,898	1.48	459,410	1.45	1,475,167	4.65
28	Jersey City, N. J.....	19,108	0.06	1,122,076	5.46	1,124,707	3.60	504,251	1.60	1,784,178	5.66
	County.....	14,724	0.05	131,513	0.42	119,547	0.38	397,749	1.26	-----	-----
	All other.....	4,382	0.01	1,090,563	5.04	1,015,160	3.22	106,502	0.34	1,784,178	5.66

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

² Less than one-half of 1 cent.

GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS

City number	Table IV CITY	ALL GENERAL DEPARTMENTS		GENERAL GOVERNMENT		PROTECTION TO PERSON AND PROPERTY						CONSERVATION OF HEALTH		SANITATION, OR PROMOTION OF CLEANLINESS	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita				
2	Chicago, Ill.	\$120,289,622	\$40.16	\$12,401,779	\$4.14	\$14,659,117	\$4.89	\$6,320,701	\$2.11	\$2,575,357	\$0.86	\$3,572,272	\$1.19	\$12,616,970	\$4.21
	County	12,254,837	4.09	4,609,077	1.64	23,106	0.01	946,709	0.32	204,317	0.07	3,204,317	0.07		
	All other	108,034,786	26.07	7,792,702	2.60	14,636,011	4.88	6,320,701	2.11	1,628,648	0.54	3,367,955	1.12	12,616,970	4.21
4	Detroit, Mich.	48,375,999	29.71	3,813,397	3.13	6,432,211	5.28	4,023,417	3.30	670,050	0.55	1,859,659	1.53	3,627,903	2.98
	County	5,019,875	4.12	1,812,263	1.49	135,186	0.11	303,984	0.25	35,506	0.03	35,506	0.03		
	All other	43,356,124	35.59	2,001,144	1.64	6,297,025	5.17	4,023,417	3.30	366,066	0.30	1,824,153	1.50	3,627,903	2.98
5	Cleveland, Ohio.	37,143,189	29.66	3,412,217	3.64	3,190,056	3.41	2,458,028	2.62	356,066	0.38	1,226,451	1.31	2,596,039	2.77
	County	3,556,956	3.80	1,730,086	1.85	53,118	0.06	192,212	0.21	328,187	0.35	3,484	(1)		
	All other	33,586,233	35.86	1,682,131	1.79	3,136,938	3.35	2,458,028	2.62	163,854	0.17	893,264	0.96	2,592,555	2.77
9	Los Angeles, Calif.	47,256,777	(7)	4,364,186	(7)	4,402,384	(7)	3,189,004	(7)	1,432,223	(7)	1,208,975	(7)	1,601,873	(7)
	County	12,214,402	(7)	2,846,880	(7)	55,460	(7)	289,112	(7)	730,098	(7)	428,066	(7)	22,532	(7)
	All other	35,042,375	(7)	1,517,306	(7)	4,346,924	(7)	2,899,892	(7)	702,125	(7)	780,910	(7)	1,579,341	(7)
10	Pittsburgh, Pa.	29,968,106	47.45	3,619,001	6.73	2,254,280	3.57	1,896,368	3.00	676,734	1.07	669,801	1.06	2,674,068	4.23
	County	5,723,219	9.06	2,420,612	3.83	41,786	0.07	249,710	0.40	69,700	0.11	69,700	0.11		
	All other	24,244,887	28.39	1,198,389	1.90	2,212,494	3.50	1,896,368	3.00	427,024	0.67	600,101	0.95	2,674,068	4.23
12	Buffalo, N. Y.	27,344,393	61.05	1,986,301	8.71	2,403,483	4.40	2,188,230	4.09	429,995	0.80	835,443	1.56	2,062,833	3.85
	County	3,058,649	5.71	768,743	1.44	6,916	0.01	132,224	0.25	72,430	0.14	72,430	0.14		
	All other	24,285,744	45.34	1,217,558	2.27	2,396,567	4.48	2,188,230	4.09	397,771	0.55	763,013	1.42	2,062,833	3.85
13	Milwaukee, Wis.	20,788,287	40.83	1,923,664	3.78	1,744,199	3.43	1,589,441	3.12	350,565	0.69	710,124	1.39	1,753,567	3.44
	County	3,593,198	7.06	937,489	1.84	6,186	0.01	6,186	0.01	85,270	0.17	331,249	0.65		
	All other	17,195,089	33.77	986,175	1.94	1,744,199	3.43	1,583,256	3.11	265,295	0.52	378,875	0.74	1,753,567	3.44
15	Newark, N. J.	23,311,376	51.52	1,984,764	4.39	2,641,369	5.84	2,064,526	4.56	369,094	0.82	881,944	1.95	2,175,726	4.81
	County	3,655,837	8.08	757,727	1.67	21,631	0.05	117,344	0.26	117,344	0.26	426,924	0.94		
	All other	19,655,539	43.44	1,227,037	2.72	2,619,738	5.79	2,064,526	4.56	251,750	0.56	455,020	1.01	2,175,726	4.81
16	Minneapolis, Minn.	16,713,970	29.29	1,414,252	3.32	1,129,047	2.65	1,203,338	2.83	289,499	0.68	940,264	2.21	742,915	1.75
	County	2,012,235	4.73	728,189	1.71	13,870	0.03	107,393	0.25	107,393	0.25	668,974	1.31		
	All other	14,701,735	24.56	686,063	1.61	1,115,177	2.62	1,203,338	2.83	182,106	0.43	271,290	0.90	742,915	1.75
18	Cincinnati, Ohio.	16,297,352	29.81	1,870,898	4.57	987,128	2.41	1,097,459	2.68	222,652	0.54	334,446	0.82	616,365	1.51
	County	3,740,712	9.14	1,176,079	2.87	987,128	2.41	1,097,459	2.68	101,421	0.25	180,466	0.44	2,286	0.01
	All other	12,556,640	20.67	694,819	1.70	987,128	2.41	1,097,459	2.68	121,231	0.29	153,979	0.38	616,060	1.60

19	Kansas City, Mo.	13,798,949	38.13	1,899,950	5.25	1,222,198	3.38	857,967	2.37	198,078	0.54	301,091	0.86	536,083	1.48
	County	2,382,213	6.56	994,067	2.75					101,913	0.28	28,095	0.08		
	All other	11,416,736	31.56	905,883	2.50	1,222,198	3.38	857,967	2.37	96,165	0.26	172,996	0.48	536,083	1.48
20	Seattle, Wash.	13,725,307	(¹)	1,611,894	(¹)	1,311,412	(¹)	1,582,691	(¹)	228,179	(¹)	417,130	(¹)	918,710	(¹)
	County	2,283,516	(¹)	787,848	(¹)					110,941	(¹)	85,014	(¹)	1,282	(¹)
	All other	11,441,791	(¹)	823,406	(¹)	1,311,412	(¹)	1,582,691	(¹)	108,238	(¹)	382,116	(¹)	917,458	(¹)
21	Indianapolis, Ind.	12,322,554	34.34	893,347	2.49	1,106,341	3.08	1,690,729	4.43	213,407	0.59	844,770	0.96	578,709	1.61
	County	1,334,035	3.72	524,492	1.46	55,785	0.16			87,656	0.10	129,274	0.36		
	All other	10,988,519	30.62	368,855	1.03	1,050,556	2.92	1,690,729	4.43	175,751	0.49	215,496	0.60	578,709	1.61
22	Rochester, N. Y.	15,683,871	49.46	1,282,239	4.04	1,081,758	3.41	1,197,565	3.78	394,132	1.21	518,809	1.63	1,577,893	4.98
	County	1,574,463	4.97	503,473	1.59	43,326	0.14			308,955	0.65	286,468	0.90		
	All other	14,109,408	44.49	778,766	2.45	1,038,432	3.27	1,197,565	3.78	177,177	0.56	239,341	0.73	1,577,893	4.98
23	Jersey City, N. J.	16,348,917	51.86	1,833,109	5.81	2,662,094	8.44	1,524,543	4.84	265,462	0.84	690,885	2.10	992,843	3.15
	County	2,210,780	10.18	938,789	2.98	227,998	0.72	5,827	0.02	77,586	0.25	332,469	1.05	838	(¹)
	All other	13,138,137	41.68	894,320	2.83	2,434,066	7.72	1,518,656	4.82	187,876	0.59	328,416	1.05	992,005	3.15

¹ Less than one-half of 1 cent.

² Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS—Continued

City number	Table IV—Continued CITY	HIGHWAYS				CHARITIES, HOSPITALS, AND CORRECTIONS		EDUCATION				RECREATION		MISCELLANEOUS	
		General expenses		Repair for compensation		Total	Per capita	Schools		Libraries		Total	Per capita	Total	Per capita
		Total	Per capita	Total	Per capita			Total	Per capita	Total	Per capita				
2	Chicago, Ill.	\$8,150,732	\$2.72	\$438,794	\$0.15	\$5,776,688	\$1.93	\$40,505,403	\$13.52	\$1,201,074	\$0.40	\$5,889,659	\$1.97	\$6,181,076	\$2.06
	County	84,239	0.03	2,229	(1)	4,836,235	1.61	31,462	0.01					1,517,463	0.51
	All other	8,066,493	2.69	436,565	0.15	940,453	0.32	40,473,941	13.51	1,201,074	0.40	5,889,659	1.97	4,663,613	1.55
4	Detroit, Mich.	3,892,919	3.20	227,517	0.19	3,688,008	3.03	14,884,501	12.22	1,041,733	0.86	2,127,167	1.75	2,087,517	1.71
	County	482,106	0.40			1,517,585	1.25	29,782	0.02	70,569	0.06	47,493	0.04	585,411	0.48
	All other	3,410,813	2.80	227,517	0.19	2,170,423	1.78	14,854,719	12.20	971,164	0.80	2,079,674	1.71	1,502,106	1.23
5	Cleveland, Ohio	2,965,314	3.17	569,714	0.61	2,002,674	2.14	14,696,907	15.69	1,104,149	1.18	555,001	0.59	2,110,573	2.25
	County	384,064	0.41	2,262	(1)	474,242	0.61	25,827	0.03			6,889	0.01	356,585	0.38
	All other	2,581,250	2.76	567,452	0.61	1,528,432	1.63	14,671,080	15.56	1,104,149	1.18	548,112	0.58	1,753,988	1.87
9	Los Angeles, Calif.	4,619,368	(7)	585,216	(7)	3,209,021	(7)	20,292,440	(7)	774,910	(7)	851,657	(7)	725,320	(7)
	County	1,571,598	(7)			2,817,217	(7)	2,893,458	(7)	76,864	(7)	114,637	(7)	368,781	(7)
	All other	3,047,770	(7)	585,216	(7)	391,804	(7)	17,398,982	(7)	698,246	(7)	737,120	(7)	356,539	(7)
10	Pittsburgh, Pa.	3,493,741	5.53	85,302	0.14	2,089,893	3.31	10,170,377	16.10	480,773	0.76	628,696	1.00	1,229,052	1.95
	County	1,408,487	2.23	13,984	0.02	1,290,642	2.04	3,027	(1)	13,708	0.02	2,116	(1)	209,447	0.33
	All other	2,085,254	3.30	71,318	0.12	799,251	1.27	10,167,350	16.10	467,065	0.74	626,580	1.00	1,019,605	1.62
12	Buffalo, N. Y.	2,746,200	5.13	78,366	0.15	2,579,876	4.82	8,473,895	15.82	312,892	0.58	1,244,160	2.32	2,002,919	3.74
	County	528,287	0.99			1,216,864	2.27					8,316	0.02	324,869	0.61
	All other	2,217,913	4.14	78,366	0.15	1,363,012	2.55	8,473,895	15.82	312,892	0.58	1,235,844	2.30	1,678,050	3.13
13	Milwaukee, Wis.	1,653,768	3.25	63,141	0.12	1,825,186	3.58	6,953,630	13.66	282,779	0.56	1,320,711	2.59	617,612	1.21
	County	150,918	0.30	36,845	0.07	1,647,436	3.24	96,998	0.19	60,892	0.10	85,931	0.17	164,587	0.32
	All other	1,502,852	2.95	26,296	0.05	177,750	0.34	6,857,132	13.47	231,887	0.46	1,234,780	2.42	453,025	0.89
16	Newark, N. J.	1,241,934	2.74	62,178	0.14	2,354,840	5.20	7,848,077	17.34	283,978	0.63	689,468	1.30	813,449	1.80
	County	386,391	0.85			1,221,997	2.70	229,662	0.61	1,785	(1)			492,376	1.09
	All other	855,543	1.89	62,178	0.14	1,132,843	2.60	7,618,415	16.83	282,193	0.63	689,468	1.30	321,073	0.71
16	Minneapolis, Minn.	1,571,316	3.69	45,155	0.11	971,905	2.28	6,742,739	15.85	439,511	1.03	753,315	1.77	470,714	1.11
	County	307,994	0.72	277	(1)	257,815	0.61	9,111	0.02	17,340	0.04			11,282	0.03
	All other	1,263,322	2.97	44,878	0.11	714,090	1.67	6,733,628	15.83	422,171	0.99	753,315	1.77	469,432	1.08
18	Cincinnati, Ohio	2,171,273	5.30	126,344	0.31	1,143,339	2.79	6,363,275	15.62	275,565	0.67	113,044	0.28	982,965	2.40
	County	806,614	1.97	600	(1)	961,695	2.36	13,616	0.03	375,565	0.67	1,800	(1)	221,671	0.54

	All other.....	1,365,659	3.33	125,844	0.31	181,644	0.44	4,839,659	15.49		111,844	0.28	761,294	1.86	
19	Kansas City, Mo.....	1,502,173	4.15	115,609	0.32	1,392,710	3.85	5,120,808	14.15	306,029	0.87	383,415	1.06	167,045	0.46
	County.....	561,980	1.61			644,986	1.78	5,615	0.02			37	(¹)	25,510	0.07
	All other.....	940,193	2.54	115,609	0.32	747,724	2.07	5,114,988	14.13	306,029	0.87	383,378	1.06	141,535	0.39
20	Seattle, Wash.....	1,462,183	(¹)	36,019	(¹)	496,343	(¹)	4,826,857	(¹)	376,253	(¹)	396,570	(¹)	471,566	(¹)
	County.....	550,290	(¹)	398	(¹)	314,911	(¹)	199,116	(¹)					274,711	(¹)
	All other.....	911,893	(¹)	35,726	(¹)	171,432	(¹)	4,327,741	(¹)	376,253	(¹)	396,570	(¹)	196,855	(¹)
21	Indianapolis, Ind.....	939,376	3.62	18,536	0.05	747,915	2.08	4,807,913	13.40	243,853	0.68	501,383	1.40	336,276	0.94
	County.....	254,199	0.71			272,399	0.76	19,283	0.05					40,947	0.11
	All other.....	685,177	1.91	18,536	0.05	475,516	1.32	4,788,629	13.35	243,853	0.68	501,383	1.40	295,329	0.83
22	Rochester, N. Y.....	1,194,330	3.77	7,544	0.02	794,540	2.51	5,901,911	18.61	195,429	0.62	681,166	1.99	919,555	2.90
	County.....	48,042	0.15			310,657	0.98	6,823	0.02	7,731	0.02			169,988	0.51
	All other.....	1,146,288	3.62	7,544	0.02	483,883	1.53	5,895,088	18.59	187,698	0.60	681,166	1.99	759,567	2.39
23	Jersey City, N. J.....	1,032,865	3.28	3,896	0.01	1,742,902	5.53	4,224,917	13.40	184,248	0.58	472,978	1.50	748,205	2.37
	County.....	405,822	1.29			801,197	2.54	1,733	0.01			174,477	0.55	243,964	0.77
	All other.....	627,043	1.99	3,896	0.01	941,705	2.99	4,223,184	13.39	184,248	0.58	298,501	0.95	504,241	1.60

¹ Less than one-half of 1 cent.

² Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

GOVERNMENTAL-COST PAYMENTS FOR OUTLAYS OF GENERAL DEPARTMENTS

City number	Table V													
	CITY	Total.	General government	PROTECTION TO PERSON AND PROPERTY			Conservation of health	Sanitation, or promotion of cleanliness	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
				Police department	Fire department	All other					Schools	Libraries		
2	Chicago, Ill.....	\$80,445,115	\$68,343	\$154,160	\$92,841	\$13,789	\$25,307	\$13,284,543	\$47,383,537	\$109,988	\$10,163,637	\$177,863	\$8,938,191	\$32,916
	County.....	3,091,767	68,343	6				2,913,430	109,988					
	All other.....	77,353,348		154,154	92,841	13,789	25,307	13,284,543	44,470,107		10,163,637	177,863	8,938,191	32,916
4	Detroit, Mich.....	39,310,632	112,844	194,792	634,913	257,385	238,188	5,819,346	18,467,745	1,777,407	7,969,648	173,917	1,773,856	1,890,591
	County.....	5,481,046	73,012	6,955		245,810		3,430,397	1,611,574				113,298	
	All other.....	33,829,586	39,832	187,837	634,913	11,575	238,188	5,819,346	15,037,348	165,833	7,969,648	173,917	1,660,558	1,890,591
5	Cleveland, Ohio.....	22,607,144	30,898	1,127,705	101,035	18,683	7,602	2,798,337	10,919,776	50,119	3,577,777	1,664,992	2,310,220	
	County.....	3,202,424				18,683		608,691	2,557,307	17,743				
	All other.....	19,404,720	30,898	1,127,705	101,035		7,602	2,189,646	8,362,469	32,376	3,577,777	1,664,992	2,310,220	
9	Los Angeles, Calif.....	44,471,506	4,219,367	411,785	712,995	2,228,090	389,046	8,110,321	16,724,327	679,178	8,008,362	1,170,661	1,473,483	345,891
	County.....	8,151,444	1,767,736	3	119,639	1,499,842	374,243	94,301	2,830,843	616,975	2,674	50,231	583,691	211,266
	All other.....	36,320,062	2,451,631	411,782	593,356	728,248	14,803	8,016,020	13,893,484	62,208	8,008,688	1,120,430	889,792	134,625
10	Pittsburgh, Pa.....	12,163,029	390,959	90,155	74,500	33,541	66,234	481,729	7,786,646	653,052	2,282,837	114,382	59,766	129,228
	County.....	6,130,369	381,510	1,107		15,189			5,045,066	604,343		5,336		77,828
	All other.....	6,032,660	9,449	89,048	74,500	18,352	66,234	481,729	2,741,580	48,709	2,282,837	109,046	59,766	51,400
12	Buffalo, N. Y.....	13,953,230	950,339	35,629	99,089	14,123	992,050	1,315,241	4,270,072	1,417,862	3,904,572	70,178	868,487	15,588
	County.....	2,035,553	155,371						411,766	1,358,488			108,190	
	All other.....	11,917,677	794,968	35,629	99,089	12,385	992,050	1,315,241	3,858,306	59,374	3,904,572	70,178	760,297	15,588
13	Milwaukee, Wis.....	12,531,506	294,060	215,905	54,619	82,143	81,649	5,568,137	2,674,778	581,334	1,697,497	59,324	677,841	544,719
	County.....	2,840,775	291,760		10,328	1,738	20,580	1,547,294	336,898	581,084	2,343		50,508	
	All other.....	9,690,731	2,800	215,905	44,291	82,143	61,089	4,020,843	2,337,880	250	1,695,154	59,324	626,833	544,719
15	Newark, N. J.....	7,522,691	270,818	28,619	88,314	496	174,636	668,148	3,686,182	977,359	1,236,064	101,758	290,297	
	County.....	2,197,881	228,818				168,988		425,692	355,654	776,072	804		
	All other.....	5,324,810	42,000	28,619	88,314	496	5,648	668,148	3,260,490	621,705	459,992	100,954	48,444	
16	Minneapolis, Minn.....	8,785,347	21,358	22,376	110,725	5,927	67,379	1,387,880	3,287,614	30,270	2,437,864	227,212	1,192,666	4,080
	County.....	1,176,523	15,443	265		5,371	46,816	39,483	1,047,002	11,603	149	6,350		3,432
	All other.....	7,608,824	5,915	22,111	110,725	556	10,563	1,348,397	2,240,612	18,667	2,437,705	220,853	1,192,666	654
18	Cincinnati, Ohio.....	4,418,275	18,148	39,156	29,905	5,297	3,616	394,851	2,393,120	24,604	1,445,517	54,128	9,717	216
	County.....	672,968	15,316					210,270	890,807	2,442		54,128		
	All other.....	3,745,312	2,832	39,156	29,905	5,297	3,616	184,581	2,002,313	22,162	1,445,517		9,717	216

19	Kansas City, Mo.....	3,427,748	7,015	63,620	53,023			26,737	297,678	25,085	2,802,534	53,900	93,672	2,444
	County.....	129,466							104,431	24,035				
	All other.....	3,298,282	7,015	63,620	53,023			26,737	193,247		2,802,534	53,900	93,672	2,444
20	Seattle, Wash.....	6,544,982	32,262	21,400	71,428	11,427	7,564	790,334	4,217,634	10,518	494,984	33,728	419,813	443,868
	County.....	605,299	26,773			6,671	171	4,302	557,997	6,318				46
	All other.....	5,939,683	5,489	21,400	71,428	4,756	7,393	786,032	3,659,637	1,200	494,984	33,728	419,813	443,852
21	Indianapolis, Ind.....	9,405,511	56,788	7,641	14,448	1,140,813	7,516	1,139,306	4,430,406	278,711	1,507,164	69,371	637,673	111,972
	County.....	864,811	58,632	174		260,165	7,516	15,195	444,042	79,087				
	All other.....	8,540,700	1,156	7,467	14,448	880,648		1,124,111	3,986,366	199,624	1,507,164	69,371	637,673	111,972
22	Rochester, N. Y.....	5,819,378	477,049	10,153	15,148	10,539	339,748	662,941	3,266,051	487	967,729	58,309	20,990	225
	County.....	711,680	187,715				25,042		498,436	487				
	All other.....	5,107,698	289,334	10,153	15,148	10,539	314,706	662,941	2,767,615		967,729	58,309	20,990	225
23	Jersey City, N. J.....	4,302,046	63,266	37,236	27,267	6,278	23,389	80,588	1,920,287	919,302	995,134	123,811	104,488	
	County.....	2,410,598	12,096	13,404	267		22,889		1,354,792	916,966			90,084	
	All other.....	1,891,448	51,170	23,832	26,900	6,278	500	80,588	565,495	2,336	995,134	123,811	14,404	

DESCRIPTION OF GENERAL TABLES

FINANCIAL STATISTICS OF CITIES

City number	Table VI CITY	GROSS DEBT		NET DEBT	
		Total	Per capita	Total	Per capita
2	Chicago, Ill.-----	\$285,491,907	\$95.32	\$176,597,810	\$58.06
	County-----	22,224,556	7.42	13,455,716	4.49
	All other-----	263,267,351	87.90	163,142,094	54.47
4	Detroit, Mich.-----	220,257,429	180.82	176,516,040	144.91
	County-----	4,965,249	4.05	4,458,749	3.66
	All other-----	215,322,180	176.77	172,057,291	141.25
5	Cleveland, Ohio-----	180,892,249	193.16	132,645,624	141.64
	County-----	15,252,521	16.29	7,332,984	7.83
	All other-----	165,639,728	176.87	125,312,640	133.81
9	Los Angeles, Calif.-----	180,728,362	(1)	159,162,949	(1)
	County-----	15,549,316	(1)	13,037,021	(1)
	All other-----	165,179,046	(1)	146,125,928	(1)
10	Pittsburgh, Pa.-----	103,489,466	163.86	87,588,291	138.68
	County-----	38,796,793	61.43	30,126,117	47.70
	All other-----	64,689,673	102.43	57,462,174	90.98
12	Buffalo, N. Y.-----	86,790,624	162.04	58,873,196	109.92
	County-----	5,549,757	10.36	5,446,251	10.17
	All other-----	81,240,867	151.68	53,426,945	99.75
13	Milwaukee, Wis.-----	40,804,131	80.14	38,086,831	74.80
	County-----	13,310,848	26.14	12,922,105	25.39
	All other-----	27,493,283	54.00	25,164,726	49.42
15	Newark, N. J.-----	90,973,028	201.04	67,222,088	148.55
	County-----	16,499,564	36.46	12,227,126	27.02
	All other-----	74,473,464	164.58	54,994,962	121.53
16	Minneapolis, Minn.-----	62,186,071	146.17	45,572,231	107.12
	County-----	6,551,708	15.40	5,787,416	13.60
	All other-----	55,634,363	130.77	39,784,815	93.52
18	Cincinnati, Ohio-----	121,225,582	296.15	83,588,344	204.21
	County-----	11,365,283	27.77	4,937,069	12.06
	All other-----	109,860,299	268.38	78,651,275	192.15
19	Kansas City, Mo.-----	39,168,148	108.22	28,063,778	77.54
	County-----	1,288,487	3.56		
	All other-----	37,879,661	104.66	28,063,778	77.54
20	Seattle, Wash.-----	76,712,392	(1)	71,326,342	(1)
	County-----	6,271,804	(1)	5,157,755	(1)
	All other-----	70,440,588	(1)	66,168,587	(1)
21	Indianapolis, Ind.-----	32,965,776	91.87	31,676,276	88.28
	County-----	7,723,819	21.53	7,482,364	20.85
	All other-----	25,241,957	70.34	24,193,912	67.43
22	Rochester, N. Y.-----	53,833,601	169.77	34,837,133	109.86
	County-----	466,755	1.47	457,606	1.44
	All other-----	53,366,846	168.30	34,379,527	108.42
23	Jersey City, N. J.-----	84,890,338	269.22	70,958,044	225.06
	County-----	14,914,371	47.31	12,822,154	40.67
	All other-----	69,965,967	221.91	58,135,890	184.39

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 3

Revenue receipts.—Table 3 is designed to present the revenue receipts for each of the 247 municipalities, and for each independent governmental body organized for the purpose of supplying services to these local communities. The governmental units of each city, which have power to levy and collect taxes and to incur indebtedness, are shown under the heading "City, and division of municipal government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue receipts of all funds and accounts of the city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. For 97

municipalities from which reports were received the city corporation was the only local governmental unit. Where there were additional governmental units the revenue receipts of each unit, including such receipts of all funds and accounts subordinate to each unit, are shown on the line of the descriptive title of the unit. The governmental units shown in the table, with the possible exception of some of the counties, for which parts of the data are included, all exercise municipal functions. The purpose subserved by including certain data of counties with 15 of the larger cities is explained on page 15.

The term "revenue" is defined in the text for Table 2, and the significance of the terms employed in Table 3 as designations of the several sources of revenue receipts is set forth in the paragraphs which follow.

General property taxes.—The general property tax is the common designation of the direct tax upon real property and upon other property when it is apportioned and levied by substantially the same methods as those employed in apportioning and levying taxes upon privately owned real property.

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

Poll taxes.—Under the term "poll taxes" the Bureau of the Census includes all per capita taxes, uniform or graded, whether such taxes are levied as specific amounts against the persons subject thereto or as ad valorem taxes based upon an arbitrary valuation of polls or occupations.

Business and nonbusiness license taxes.—Business taxes are taxes upon business and business activities, exacted, with or without the issue of licenses, from persons natural and corporate in proportion to the volume of their business, or by reason of the business in which they are engaged.

Nonbusiness license taxes are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issues of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the licensee. They include (1) license taxes on dogs, collected from the owners in connection with the issue of licenses or permits to keep such animals for a specified time; (2) general license taxes, or licenses for nonbusiness purposes, such as licenses to use motor and other vehicles, where the license is not required because of any specific business in which they are to be used; and (3) receipts from departmental permits, other than those issued by public service enterprises, such as marriage licenses, building permits, and permits to make sewer connections and to dig in the streets.

Special assessments, and special charges for outlays.—Special assessments are compulsory contributions levied under the taxing or police power to defray the

costs of specific public improvements or public services undertaken primarily in the interest of the public. They differ from the general property tax in that they are apportioned according to the assumed benefits to the property affected by the improvements, or the assumed benefits to individuals or corporations by reason of the services performed. The amounts shown in the table include all amounts received on account of assessments levied to meet such costs for street and sewer construction and maintenance, and for other improvements and services, assessed against the benefited properties or persons.

Special charges for outlays differ somewhat from special assessments. Such a charge is made where the cost of a public improvement, the payment for which is classified as an outlay, is made a charge against the benefited person or property, and the amount of the charge is the amount of the actual cost to the city of an improvement, such as the construction of a sidewalk, the charge being made against the beneficiary without any levy against others.

Fines, forfeits, and escheats.—Fines are amounts of wealth exacted from individuals, firms, and corporations under the sovereign power of inflicting punishment as penalties for violation of law; forfeits are amounts accruing to governments in accordance with the terms of contracts as penalties for non-observance of such contracts; and escheats are amounts of money or amounts received from the disposal of property, the owners of which can not be ascertained or located.

Subventions and grants, donations, and pension assessments.—Subventions and grants are amounts contributed by one civil division, as a State or a county, to another to aid in the support of specified functions.

Donations consist of gratuitous contributions received from private persons and corporations, the principal or income of which can be expended for municipal uses, which in most cases are designated by the donor.

Pension assessments are amounts received by or for policemen's, firemen's, teachers', or other pension or retirement funds that are contributed by the city employees as dues, percentages of salaries, or so-called assessments for the establishment or maintenance of such funds.

Highway privileges, rents, and interest.—Highway privilege dues is the designation applied by the Bureau of the Census to amounts received from individuals and corporations enjoying a special privilege of using the streets and alleys of cities in providing public services, such as those furnished by street railways, subways, electric-light, telephone, or water companies, when such receipts are in the nature of compensation for the use of or privilege in the streets and are collected under the terms of the original or a subsequent franchise; also to amounts received for grants of the privilege of maintaining private sewers, drains, and vaults under the street, fruit and other stands, and other property on the sidewalk, and of extending awnings, bay and show windows, and other structures and conveniences, including signs, beyond the building line.

The receipts from rents tabulated in Table 3 comprise all amounts received by the various divisions and funds of the government of the city from the rental of real property held principally or wholly for investment purposes.

Table 3 shows the total amount of interest received on revenue account by the general treasuries of the various divisions of the government of the city and by their separate funds, except such amounts as were received as interest on taxes and special assessments, which are tabulated with the receipts from revenues of those two classes.

Earnings of general departments.—General departments, as the term is used by the Bureau of the Census, include all departments of administration which have charge of municipal activities, except those charged with the administration of public service enterprises, such as water-supply systems, electric-light

systems, gas-supply systems, and markets. The revenue receipts of general departments are derived from fees, charges, minor sales, and allied sources. The fees and charges here included are those which represent the actual compensation for services performed. They are to be distinguished from receipts which secure for the individuals or corporations making the payments the privilege or right of doing something, such as license fees and permits, which are tabulated as receipts from business and nonbusiness license taxes. These earnings are shown by departments in Table 10.

Earnings of public service enterprises.—Under the designation "public service enterprises" the Bureau of the Census includes those enterprises or branches of municipal service which are established and maintained by city governments for the purpose of providing the public, or the public and the city, with some utility or service, such as water, electricity, or gas.

TABLE 4

Governmental-cost payments.—Under the general heading "Governmental-cost payments" of Table 4 are included all costs of municipal governments, consisting of the costs of the services employed, properties constructed, purchased, or rented, public improvements constructed or otherwise acquired, materials utilized, and interest on borrowed moneys, which are incurred for protecting person, property, and health, providing social necessities and conveniences, caring for the dependent and delinquent classes, and performing other services and carrying on other activities for which those governments have authority. These costs are readily separable into three classes—expenses, interest, and outlays. The governmental-cost payments are shown for the municipality and for each of its independent divisions in the same form as are revenue receipts, as explained in the text for Table 3, page 26.

Expenses.—Municipal expenses are the costs and losses of cities from which no permanent or subsequently convertible value is received or receivable. They are costs, exclusive of those arising from the construction or acquisition of permanent properties or improvements, which are incurred by cities and their independent divisions of government on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of government, and the management of trusts. Table 4 presents these costs separately for general departments and for public service enterprises.

Interest charges.—The term "municipal interest charges" is a designation of interest costs incurred by municipalities for the use of credit capital. All payments on account of such charges are shown in a single column of Table 4, but in Table 16 are shown the amounts paid on each class of debt.

Outlays.—Municipal outlays are the costs of land and other properties and public improvements more or less permanent in character, which are owned and used by municipalities in the exercise of their municipal functions or in connection with the business undertakings conducted by them. In the column "For outlays" are shown the aggregate of all payments for the purchase and improvement of land, the erection of new buildings, the installation and extension of water-supply systems, electric-light systems, and other enterprises, the purchase of equipment for the fire department, purchases to increase the collections of libraries, museums, and art galleries, and payments on account of all other acquisitions which add to the number and value of the permanent possessions of the municipality. Payments for outlays for the general departments are shown separately in Table 17, as are also those for the principal classes of public service enterprises.

Comparison of revenue receipts and all governmental-cost payments.—Comparisons between revenue receipts and governmental-cost payments are of the

greatest significance in municipal finance. If a city is receiving more from revenue than it is paying for expenses, interest, and outlays, it has a balance which may be applied to reducing indebtedness; while if its payments for expenses, interest, and outlays are greater than its revenue receipts, the city is increasing its indebtedness. If it is realizing from revenues enough money to pay for all expenses and interest, but for only a portion of its outlay, it is imposing upon the future a part of the burden of paying for its permanent properties and public improvements.

In the last three columns of Table 4 are shown the results of comparisons between revenue receipts and governmental-cost payments. In the first of these columns is shown the excess of governmental-cost payments over revenue receipts for each of the cities in which such payments were in excess of revenue receipts, and in the second column is shown the excess of revenue receipts over governmental-cost payments for each of the cities in which revenue receipts were the greater. Of the 247 cities covered by this report, 203 made governmental-cost payments in excess of their revenue receipts, and 44 realized enough from revenues to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying debt.

Comparison of revenue receipts and payments for expenses and interest.—The last column of Table 4 shows the excess of revenue receipts over payments for expenses and interest. The payments for expenses and interest correspond approximately to the costs of a business corporation for maintenance, operating expenses, and interest, except that no allowances have been made for depreciation.

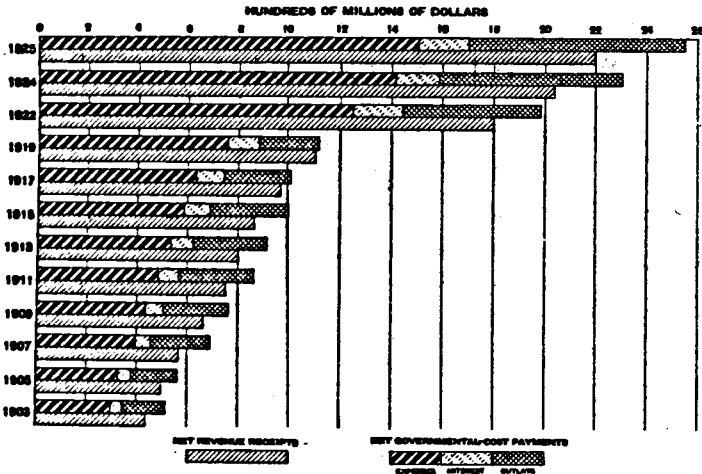
Of the 247 cities reported, 245 received from revenues amounts in excess of their payments for expenses and interest.

Comparative summary of net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903–1925.—Table VII shows, for specified years from 1903 to 1925, the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays for 146 cities for which statistics are available throughout the entire period. The figures for the several years in this and other comparative tables are not in all cases strictly comparable. For the years 1911 to 1919, inclusive, and for 1924 and 1925 net amounts are shown and used as bases for computations, but for the earlier years it was not possible to eliminate refunds and service transfers, and for 1922 service transfers are included.

YEAR	NET REVENUE RECEIPTS		NET GOVERNMENTAL-COST PAYMENTS			
	Amount	Per cent of increase over 1903	Total		For expenses	
			Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903
1925.....	\$2,197,241,971	400.4	\$2,549,149,178	395.8	\$1,501,038,277	401.3
1924.....	2,039,512,388	364.2	2,304,695,693	348.2	1,410,579,257	371.1
1922.....	1,801,302,485	310.2	1,984,322,234	285.9	1,248,988,024	317.2
1919.....	1,103,665,750	151.3	1,113,599,879	116.6	766,746,923	152.8
1917.....	968,444,905	120.5	1,007,290,346	95.9	633,622,181	111.6
1915.....	865,270,995	97.0	996,061,502	93.7	586,790,723	96.0
1913.....	802,565,390	82.8	912,390,262	77.4	534,672,433	78.6
1911.....	751,957,728	71.2	863,996,528	68.0	486,679,596	62.6
1909.....	663,379,686	51.1	761,562,037	48.1	434,008,861	45.0
1907.....	568,778,828	29.5	691,071,411	34.4	363,022,327	31.3
1905.....	498,536,996	13.6	561,772,857	9.3	327,049,556	9.2
1903.....	439,126,733		514,189,206		289,402,761	

YEAR	NET GOVERNMENTAL-COST PAYMENTS—continued				PER CENT OF—	
	For interest		For outlays		Governmental-cost payments represented by revenue receipts	Revenue receipts represented by payments for expenses and interest
	Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903		
1925.....	\$198,082,414	360.1	\$850,028,487	395.0	86.2	77.3
1924.....	181,437,852	321.4	712,678,584	315.0	88.5	78.1
1922.....	194,584,268	351.9	546,751,942	214.9	90.8	80.1
1919.....	121,730,540	182.7	225,122,416	36.9	99.1	79.6
1917.....	110,909,109	157.6	262,759,056	53.0	96.1	76.9
1915.....	103,387,342	110.1	308,883,437	77.9	86.8	79.8
1913.....	88,566,601	105.7	289,151,228	68.4	88.0	77.7
1911.....	82,165,730	90.8	298,151,202	71.9	87.0	75.6
1909.....	71,857,250	66.9	258,685,917	48.9	87.1	78.3
1907.....	59,199,783	37.5	238,849,301	39.1	82.3	79.5
1905.....	51,807,804	20.5	182,825,468	6.5	88.1	76.0
1903.....	43,064,769	.....	171,731,676	.....	85.4	78.0

DIAGRAM 3.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1925



As shown in the foregoing table, the net revenue receipts increased in the period 1903 to 1925 from \$439,126,753 to \$2,197,241,971, or 400.4 per cent. During the corresponding period the percentage of increase for expenses was 401.3, for interest 360.1, and for outlays 395. The revenue receipts and the payments for expenses for the years shown make an unbroken series of increases. The same is true of payments for interest with one exception. The payments for outlays make an unbroken series of increases with the exception of the periods from 1911 to 1913, 1915 to 1917, and 1917 to 1919. The total governmental-cost payments increased from \$514,189,206 in 1903 to \$2,549,149,178 in 1925, or 395.8 per cent. This is a considerably smaller percentage of increase than that of revenue, showing a decided tendency to increase the proportion of outlay payments to be met from revenues.

FINANCIAL STATISTICS OF CITIES

Net and transfer revenue receipts and governmental-cost payments.—The totals of Tables 3 and 4 include both actual receipts and payments, or receipts from and payments to the public, and nominal or transfer receipts and payments, or amounts received by one department, fund, or account, as payments by another.

In Table VIII the total revenue receipts of Table 3 and governmental-cost payments of Table 4 are separated into net or actual and transfer receipts and payments.

City number	Table VIII CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	Grand total.....	\$2,455,007,641	\$53,916,725	\$2,858,056,754	\$53,934,206
	Group I.....	1,283,783,126	39,880,829	1,508,914,367	39,880,829
	Group II.....	291,160,118	3,846,645	320,222,930	3,845,302
	Group III.....	452,210,221	5,815,261	536,644,483	5,818,755
	Group IV.....	276,929,376	2,758,419	316,628,871	2,773,740
	Group V.....	150,924,800	1,615,571	175,648,103	1,615,580

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$438,991,198	\$25,544,163	\$498,212,355	\$25,544,163
2	Chicago, Ill.....	202,830,098	2,194,020	221,530,104	2,194,020
3	Philadelphia, Pa.....	107,000,220	3,167,064	162,080,645	3,167,064
4	Detroit, Mich.....	107,382,534	756,424	123,200,351	756,424
5	Cleveland, Ohio.....	65,514,802	1,309,033	79,135,618	1,309,033
6	St. Louis, Mo.....	39,282,138	344,553	44,303,197	344,553
7	Baltimore, Md.....	87,240,947	1,127,386	46,892,454	1,127,386
8	Boston, Mass.....	68,114,642	1,535,102	71,531,201	1,535,102
9	Los Angeles, Calif.....	103,971,349	2,700,685	126,883,973	2,700,685
10	Pittsburgh, Pa.....	42,367,132	353,022	48,203,706	353,022
11	San Francisco, Calif.....	35,435,470	80,105	40,532,731	80,105
12	Buffalo, N. Y.....	35,683,096	769,292	46,401,972	769,292

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$34,345,809	\$457,042	\$36,843,425	\$457,042
14	Washington, D. C.....	32,197,196	.....	31,917,016	.....
15	Newark, N. J.....	30,478,389	574,127	37,703,236	573,552
16	Minneapolis, Minn.....	26,301,060	143,540	31,394,824	143,540
17	New Orleans, La.....	22,748,119	51,865	22,348,929	51,865
18	Cincinnati, Ohio.....	27,131,289	1,077,456	26,969,364	1,077,456
19	Kansas City, Mo.....	20,235,279	35,926	21,337,402	35,926
20	Seattle, Wash.....	33,686,739	945,425	36,054,685	944,657
21	Indianapolis, Ind.....	20,408,039	.....	23,281,885	.....
22	Rochester, N. Y.....	23,503,533	168,209	26,502,042	168,209
23	Jersey City, N. J.....	20,124,666	393,055	25,870,222	393,055

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$11,349,948	\$6,085	\$11,854,420	\$6,085
25	Toledo, Ohio.....	13,764,238	229,281	14,942,918	229,281
26	Portland, Oreg.....	15,137,566	183,589	16,493,651	183,589
27	Akron, Ohio.....	9,916,239	77,188	12,226,167	77,188
28	Denver, Colo.....	16,449,069	160,243	22,717,295	160,243
29	Columbus, Ohio.....	12,693,896	615,842	15,046,970	615,842
30	Providence, R. I.....	12,324,094	601,890	16,737,971	601,890
31	Oakland, Calif.....	13,381,828	3,485	13,711,996	3,485
32	St. Paul, Minn.....	12,706,283	448,530	17,615,744	448,530
33	Atlanta, Ga.....	10,241,683	146,567	10,603,972	146,567
34	Omaha, Nebr.....	13,005,658	301,920	15,342,787	303,124
35	Birmingham, Ala.....	7,098,630	61,319	9,009,933	61,319
36	San Antonio, Tex.....	5,898,768	9,044	7,144,872	9,044
37	Worcester, Mass.....	11,374,513	175,793	11,740,823	175,793
38	Dallas, Tex.....	8,410,537	29,973	10,994,878	29,973

DESCRIPTION OF GENERAL TABLES

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City number	Table VIII—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued					
39	Richmond, Va.....	\$9,042,624	\$214,359	\$11,873,461	\$214,359
40	Syracuse, N. Y.....	10,693,879	.....	11,614,693	.....
41	New Haven, Conn.....	7,556,899	10,677	8,487,128	10,677
42	Memphis, Tenn.....	7,864,629	6,777	8,435,882	6,777
43	Dayton, Ohio.....	7,354,125	156,696	8,804,796	156,696
44	Norfolk, Va.....	7,056,718	65,187	7,646,115	65,187
45	Houston, Tex.....	7,902,765	132,979	12,240,750	132,979
46	Bridgeport, Conn.....	6,881,694	652	7,275,639	652
47	Youngstown, Ohio.....	8,293,863	147,144	6,940,161	147,144
48	Hartford, Conn.....	9,330,980	50,589	9,906,561	52,879
49	Fort Worth, Tex.....	4,799,879	33,845	4,536,756	33,845
50	Grand Rapids, Mich.....	8,238,755	125,879	10,639,134	125,879
51	Springfield, Mass.....	10,135,007	18,648	10,083,168	18,648
52	Scranton, Pa.....	4,817,699	6,480	4,999,617	6,480
53	Paterson, N. J.....	6,142,582	42,140	10,265,178	42,140
54	Des Moines, Iowa.....	8,994,711	92,301	10,912,402	92,301
55	Nashville, Tenn.....	4,529,745	30,418	4,753,608	30,418
56	Trenton, N. J.....	6,114,357	117,808	7,307,086	117,808
57	Salt Lake City, Utah.....	5,969,071	7,860	5,638,261	7,860
58	Fall River, Mass.....	6,569,829	10,414	8,089,628	10,414
59	Camden, N. J.....	5,011,728	124,931	6,821,164	124,931
60	Flint, Mich.....	6,093,645	73,988	9,617,024	73,988
61	Wilmington, Del.....	8,980,714	17,607	4,157,401	17,607
62	New Bedford, Mass.....	7,157,613	31,280	7,756,971	31,280
63	Cambridge, Mass.....	6,765,150	18,632	6,421,093	18,632
64	Erie, Pa.....	4,953,612	15,854	5,303,549	15,854
65	Tulsa, Okla.....	6,975,907	61,596	9,357,315	61,596
66	Albany, N. Y.....	6,462,934	22,123	8,993,853	22,123
67	Kansas City, Kans.....	6,397,194	296,233	6,914,139	296,233
68	Yonkers, N. Y.....	8,396,500	10,441	10,941,108	10,441
69	Reading, Pa.....	3,475,034	34,168	4,849,164	34,168
70	Duluth, Minn.....	6,736,993	126,911	6,423,628	126,911
71	Lowell, Mass.....	5,707,167	15,885	5,784,872	15,885
72	Spokane, Wash.....	4,931,975	57,339	4,406,596	57,339
73	Elizabeth, N. J.....	4,446,767	74,199	5,324,548	74,199
74	Canton, Ohio.....	4,735,310	121,324	5,457,740	121,324
75	San Diego, Calif.....	8,094,532	9,869	9,569,043	9,869
76	Oklahoma City, Okla.....	5,819,916	30,040	7,696,452	30,040
77	Tacoma, Wash.....	6,231,493	260,625	9,502,570	260,625
78	Lynn, Mass.....	5,260,388	.....	5,525,572	.....
79	Waterbury, Conn.....	5,225,877	10,776	6,848,939	10,776
80	Utica, N. Y.....	4,597,196	3,464	5,845,547	3,464
81	El Paso, Tex.....	2,919,820	75,373	3,488,368	75,373

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	\$3,542,433	.....	\$3,564,641	.....
83	Fort Wayne, Ind.....	5,038,855	\$173,525	5,552,839	\$182,525
84	Jacksonville, Fla.....	5,356,196	167,227	5,445,006	167,227
85	Knoxville, Tenn.....	3,041,182	22,995	3,895,871	22,995
86	Evansville, Ind.....	3,685,546	20,150	3,407,137	26,150
87	Lawrence, Mass.....	4,571,525	7,681	5,456,988	7,681
88	Savannah, Ga.....	2,406,952	.....	2,489,159	.....
89	Schenectady, N. Y.....	5,548,528	8,130	6,556,521	8,130
90	Allentown, Pa.....	2,553,436	10,799	2,608,252	10,799
91	Wichita, Kans.....	3,819,831	9,671	4,485,162	9,671
92	Bayonne, N. J.....	5,151,049	58,016	5,972,925	58,016
93	Long Beach, Calif.....	11,150,606	14,481	12,965,614	14,481
94	Tampa, Fla.....	2,755,683	120,401	4,157,437	120,401
95	Harrisburg, Pa.....	3,379,182	10,619	4,122,404	10,619
96	Manchester, N. H.....	3,284,817	19,565	3,070,146	19,565
97	Peoria, Ill.....	3,007,625	7,911	3,150,221	7,911
98	South Bend, Ind.....	5,150,846	68,503	5,568,644	68,503
99	Hamtramck, Mich.....	2,892,642	9,306	3,796,222	9,306
100	St. Joseph, Mo.....	2,907,712	.....	3,215,587	.....
101	Wilkes-Barre, Pa.....	3,020,238	405	3,690,360	405

City number	Table VIII—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENT	
		Net	Transfer	Net	Transfer
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued					
102	Gary, Ind.	\$3,820,065	\$1,667	\$4,039,555	\$1,607
103	Rockford, Ill.	3,368,109	19,910	3,537,888	19,910
104	Sioux City, Iowa	4,119,690	8,778	4,646,442	8,778
105	Portland, Me.	3,824,371	59,372	4,018,710	59,372
106	Little Rock, Ark.	2,053,031		2,308,045	
107	Charleston, S. C.	3,475,194	91,165	4,201,062	91,165
108	Sacramento, Calif.	5,609,860	11,625	6,225,487	11,625
109	Troy, N. Y.	3,581,149	686	3,747,308	686
110	Binghamton, N. Y.	4,063,028	466	5,426,506	466
111	Saginaw, Mich.	3,206,136	11,535	3,441,728	11,535
112	Johnstown, Pa.	2,853,479		3,714,549	
113	East St. Louis, Ill.	2,493,332		2,681,868	
114	Terre Haute, Ind.	2,800,194		2,889,856	
115	Pawtucket, R. I.	2,886,236	92,135	3,695,554	92,135
116	Highland Park, Mich.	4,432,448	86,958	5,511,814	86,958
117	Lansing, Mich.	5,350,113	112,721	5,891,681	112,721
118	Passaic, N. J.	3,121,446	40,164	4,850,663	40,164
119	Springfield, Ohio	2,476,232	25,227	2,284,428	25,227
120	Chester, Pa.	1,718,058	8,661	1,771,747	8,661
121	Hoboken, N. J.	4,926,741	36,842	4,285,311	36,878
122	Racine, Wis.	2,586,694	40,671	2,693,396	40,671
123	Winston-Salem, N. C.	2,614,376	5,530	5,374,729	5,530
124	New Britain, Conn.	2,652,056	13,438	3,009,845	13,438
125	Chattanooga, Tenn.	2,036,879	6,391	2,551,239	6,391
126	Altoona, Pa.	2,157,435	18,491	2,602,567	18,491
127	Mobile, Ala.	1,744,152	5,428	2,667,408	5,428
128	Berkeley, Calif.	3,204,643		2,872,948	
129	Brockton, Mass.	3,549,450	14,016	3,452,320	14,016
130	Springfield, Ill.	2,894,809	75,903	3,069,319	75,903
131	Bethlehem, Pa.	2,310,239	16,128	2,542,176	16,128
132	Huntington, W. Va.	3,014,795		3,248,855	
133	Cicero, Ill.	2,399,048		2,623,635	
134	Quincy, Mass.	3,888,779	25,642	3,810,619	25,642
135	Lincoln, Nebr.	3,550,017	11,811	3,818,029	11,811
136	Holyoke, Mass.	4,904,473	82,831	4,780,479	82,831
137	East Orange, N. J.	3,170,001	56,585	3,476,107	56,585
138	Fortsmouth, Va.	1,643,332	13,477	2,400,584	13,477
139	Covington, Ky.	1,621,076	650	1,791,905	650
140	Macon, Ga.	1,855,324	35,989	2,602,774	39,071
141	Roanoke, Va.	1,869,002	16,098	2,741,647	16,098
142	Jackson, Mich.	2,313,135	6,000	2,958,298	6,060
143	Shreveport, La.	2,955,120	49,275	3,930,339	49,275
144	Fresno, Calif.	2,431,231		2,395,835	
145	Niagara Falls, N. Y.	3,784,925	40,738	5,221,863	43,794
146	Lakewood, Ohio	3,116,761	26,966	3,359,441	26,966
147	Lancaster, Pa.	1,372,916	1,192	2,047,888	1,192
148	Wheeling, W. Va.	2,539,731		3,110,509	
149	Pasadena, Calif.	7,638,603	864,522	7,712,724	364,522
150	Topeka, Kans.	2,391,283	22,049	2,752,613	22,049
151	Wichita Falls, Tex.	1,635,661	595	1,749,845	595
152	Augusta, Ga.	2,242,875	15,326	1,919,856	15,326
153	Kalamazoo, Mich.	2,566,959	57,791	2,720,720	57,791
154	Newton, Mass.	3,999,633	28,061	4,441,943	28,061
155	Atlantic City, N. J.	6,287,851	147,728	7,392,542	147,728
156	Decatur, Ill.	2,019,747	3,333	2,542,670	3,333
157	Davenport, Iowa	2,771,367		2,645,432	
158	Charlotte, N. C.	2,395,949	30,972	4,481,810	30,972
159	Malden, Mass.	2,333,422	1,319	2,618,730	1,319
160	Oak Park, Ill.	2,953,532	3,920	3,308,282	3,920
161	Kenosha, Wis.	2,951,812	60,846	3,299,416	60,846
162	Hammond, Ind.	4,523,278	29,729	4,462,831	29,729
163	Mount Vernon, N. Y.	3,456,888	73,396	4,763,739	73,396
164	Cedar Rapids, Iowa	2,237,307	2,263	2,219,757	2,283

City number	Table VIII—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
		GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000			
165	Woonsocket, R. I.	\$2,290,933	\$89,202	\$2,019,546	\$89,202
166	New Castle, Pa.	1,561,133	—	1,789,427	—
167	Beaumont, Tex.	1,705,311	22,635	2,103,279	22,635
168	McKeesport, Pa.	1,824,827	4,252	1,992,361	4,252
169	York, Pa.	1,311,647	3,084	1,414,802	3,084
170	Haverhill, Mass.	2,460,636	15,292	2,671,497	15,292
171	Bay City, Mich.	2,263,420	148,406	2,355,703	148,406
172	Elmira, N. Y.	2,250,120	789	2,151,019	789
173	Charleston, W. Va.	2,496,329	—	2,818,803	—
174	Medford, Mass.	2,252,366	1,582	2,424,398	1,582
175	Galveston, Tex.	2,116,164	1,375	3,100,645	1,375
176	Pontiac, Mich.	2,574,457	4,073	2,861,954	4,073
177	Chelsea, Mass.	2,313,894	30,277	2,839,583	30,277
178	Stockton, Calif.	2,640,028	—	3,605,245	—
179	Perth Amboy, N. J.	1,988,125	35,000	2,790,699	35,000
180	Pittsfield, Mass.	2,098,233	4,114	1,942,250	4,114
181	Lexington, Ky.	1,646,630	11,398	1,424,391	11,398
182	Lima, Ohio.	2,076,867	18,124	2,193,055	18,124
183	Madison, Wis.	3,135,140	114,270	4,015,595	114,270
184	Newport News, Va.	1,065,850	806	1,087,603	806
185	Montgomery, Ala.	1,401,593	—	1,773,020	—
186	Greensboro, N. C.	2,201,945	16,393	4,664,178	16,393
187	East Chicago, Ind.	2,507,071	53,766	4,970,707	53,766
188	New Rochelle, N. Y.	3,456,832	—	5,128,587	—
189	Columbus, Ga.	1,439,144	1,695	1,847,809	1,695
190	Evanston, Ill.	3,032,640	95	3,708,702	95
191	Pueblo, Colo.	2,224,490	48,976	2,163,709	48,976
192	Fitchburg, Mass.	2,211,377	3,295	2,168,166	3,295
193	San Jose, Calif.	2,475,746	2,526	2,576,803	2,526
194	Waco, Tex.	1,654,707	22,289	1,820,016	22,289
195	Muskegon, Mich.	2,227,094	39,165	2,304,246	39,165
196	Brookings, Mass.	3,085,074	1,387	3,377,161	1,387
197	Salem, Mass.	2,138,272	150	2,188,882	150
198	Jamestown, N. Y.	2,615,904	107,101	2,791,915	107,101
199	Butte, Mont.	1,209,238	3,704	1,129,107	3,704
200	Williamsport, Pa.	1,309,323	350	1,244,706	350
201	Muncie, Ind.	1,372,728	—	1,447,629	—
202	Hamilton, Ohio.	2,410,564	16,214	2,235,651	16,214
203	Lorain, Ohio.	1,503,211	22,661	1,930,979	22,661
204	Everett, Mass.	2,234,819	10,940	2,140,889	10,940
205	Chilcoot, Mass.	2,144,159	44,777	2,379,390	44,777
206	Springfield, Mo.	1,081,362	—	1,145,393	—
207	Battle Creek, Mich.	1,744,538	—	1,694,577	—
208	Durham, N. C.	1,387,961	37,591	1,814,918	37,591
209	Columbia, S. C.	1,475,421	3,140	1,473,026	3,140
210	Dubuque, Iowa.	1,864,148	32,817	2,252,003	32,817
211	Stamford, Conn.	2,311,228	—	2,430,438	—
212	Joliet, Ill.	1,852,891	19,033	2,063,039	19,033
213	Aurora, Ill.	1,707,568	26,274	2,294,383	26,274
214	Superior, Wis.	1,638,164	1,681	1,644,062	1,681
215	Council Bluffs, Iowa.	2,074,907	2,323	2,260,588	2,323
216	Rock Island, Ill.	1,354,261	4,734	1,424,858	4,734
217	Taunton, Mass.	2,057,697	20,217	2,032,641	20,217
218	Portsmouth, Ohio.	1,304,111	13,879	1,945,035	13,879
219	Quincy, Ill.	1,562,442	2,050	1,676,571	2,050
220	New Brunswick, N. J.	1,772,696	34,948	2,149,999	34,948
221	Austin, Tex.	1,935,598	2,776	2,229,161	2,776
222	Ordan, Utah.	1,760,995	821	1,867,523	821
223	Kokomo, Ind.	961,595	—	979,398	—
224	Easton, Pa.	1,222,370	2,930	2,687,627	2,930
225	Waterloo, Iowa.	1,620,010	37,805	1,551,340	37,805
226	Wilmington, N. C.	1,028,024	1,425	1,069,441	1,425
227	Danville, Ill.	1,153,800	1,840	1,374,015	1,840
228	Hazleton, Pa.	976,576	—	1,305,169	—
229	Auburn, N. Y.	1,402,287	19,795	1,348,842	19,804

City number	Table VIII—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued					
230	Poughkeepsie, N. Y.....	\$1,908,009	\$6,706	\$2,057,249	\$6,706
231	Orange, N. J.....	1,594,810	37,772	1,963,893	37,772
232	Petersburg, Va.....	931,265	29,020	1,206,867	28,020
233	Amsterdam, N. Y.....	1,553,608	-----	2,152,564	-----
234	Waltham, Mass.....	1,678,101	5,639	1,977,802	5,639
235	Norristown, Pa.....	788,114	2,002	973,961	2,002
236	Lewiston, Me.....	951,354	-----	940,300	-----
237	Green Bay, Wis.....	1,664,626	41,672	1,463,985	41,672
238	Sheboygan, Wis.....	1,764,003	37,535	1,680,426	37,535
239	Moline, Ill.....	1,349,987	5,017	1,142,866	5,017
240	Oshkosh, Wis.....	1,619,407	62,303	1,482,792	62,303
241	Elgin, Ill.....	1,210,108	10,613	1,440,795	10,613
242	Watertown, N. Y.....	1,700,627	30,254	1,936,245	30,254
243	Muskogee, Okla.....	1,489,750	71,841	1,289,846	71,841
244	La Crosse, Wis.....	1,517,491	27,294	1,416,425	27,294
245	Newburgh, N. Y.....	1,201,827	-----	1,255,627	-----
246	Lynchburg, Va.....	1,400,775	79,491	1,550,544	79,491
247	Colorado Springs, Colo.....	2,143,226	3,171	4,489,868	3,171

The amounts shown in the preceding table as transfer receipts and payments comprise (1) service transfers, which are amounts paid as expenses or outlays by one department or enterprise to another from which it receives services or the use of quarters; and (2) interest transfers, which represent payments made by the city corporation or a division of the city to one of its funds on account of interest on municipal securities held by that fund. Of the transfer receipts reported, \$43,900,964 were interest transfers, and \$10,015,761 were service transfers. Of the total transfer payments, \$43,900,964 were interest transfers, and \$10,033,242 were service transfers.

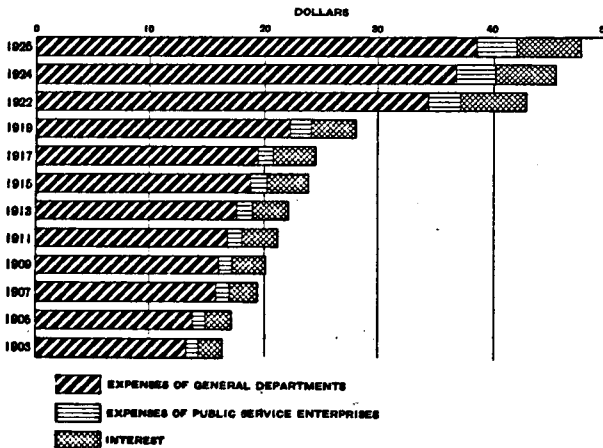
TABLE 5

Per capita revenue receipts and specified governmental-cost payments.—The per capita receipts and payments of Table 5 are based on the absolute amounts shown in Tables 3 and 4. The most significant figures of the table are those for the five groups of cities arranged according to population. They show that the per capita receipts and payments tend to increase with the size of the cities from those having a population of from 30,000 to 50,000 to those with over 500,000 inhabitants, the increase in the amounts of these transactions being in greater proportion than the increase in population. The population upon which the per capita amounts are based is the estimated population of the city at the middle of the fiscal year of the city corporation as shown in the third column of Table 1, with the exceptions noted in the text discussion of Table 1, p. 13.

Comparative summary of per capita net revenue receipts and net governmental-cost payments for expenses and interest of 146 cities for specified years: 1903-1925.—In Table IX, which follows, is presented a summary of the per capita net revenue receipts and per capita net governmental-cost payments for expenses and interest for the aggregate of the 146 cities covered by the several census reports for the specified years from 1903 to 1925.

YEAR	PER CAPITA NET REVENUE RECEIPTS			PER CAPITA NET GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND INTEREST			
	Total	Other than of public service enterprises	Of public service enterprises	Total	For expenses of general departments	For expenses of public service enterprises	For interest
1925.....	\$61.90	\$55.70	\$6.19	\$47.87	\$38.72	\$3.56	\$5.58
1924.....	58.41	52.42	6.00	45.62	36.89	2.77	5.20
1922.....	53.57	48.74	4.83	42.93	34.37	2.77	5.79
1919.....	35.26	31.65	3.61	28.07	22.28	1.90	3.89
1917.....	31.97	28.84	3.13	24.58	19.53	1.39	3.66
1915.....	30.00	26.97	3.03	23.93	18.95	1.39	3.58
1913.....	28.55	25.74	2.81	22.17	17.67	1.35	3.15
1911.....	26.07	25.09	2.98	21.23	16.91	1.26	3.07
1909.....	26.42	23.53	2.89	20.15	16.06	1.22	2.86
1907.....	24.67	21.90	2.77	19.67	15.84	1.17	2.56
1905.....	22.79	20.19	2.60	17.25	13.81	1.07	2.36
1903.....	21.14	18.71	2.42	16.41	13.25	1.10	2.06

DIAGRAM 4.—PER CAPITA NET GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND INTEREST OF 146 CITIES FOR SPECIFIED YEARS: 1903-1925



Comparative summary of per capita net revenue receipts from principal revenues of 146 cities for specified years: 1903-1925.—Table X, which follows, shows the per capitae of all net revenue receipts and those of a number of principal classes of such receipts. The summary is for the cities covered by the census reports for specified years from 1903 to 1925. The revenue receipts which are included in the column headed "Other revenues" are those from departmental fees, charges, sales, interest, rents, privileges, fines, penalties, and escheats. The per capita receipts from the general property tax and all other groups of taxes show an increase from 1903 to 1925.

YEAR	Total	The general property tax	Other taxes	Special assessments	Subventions and grants, donations, and pension assessments	Earnings of public service enterprises	Other revenues
1925.....	\$61.90	\$40.62	\$3.62	\$4.30	\$3.14	\$6.19	\$4.02
1924.....	58.41	38.59	3.33	3.43	3.12	6.00	3.96
1922.....	53.57	35.85	2.80	2.68	3.13	4.83	4.38
1919.....	35.26	23.29	2.68	1.98	1.43	3.61	2.27
1917.....	31.97	20.57	2.37	2.50	1.28	3.13	2.12
1915.....	30.00	18.73	2.36	2.54	1.26	3.03	2.06
1913.....	28.55	17.82	2.42	2.84	1.28	2.81	1.88
1911.....	28.07	17.37	2.44	2.35	1.30	2.98	1.63
1909.....	26.42	16.14	2.48	2.22	1.28	2.89	1.40
1907.....	24.67	14.84	2.63	2.02	1.18	2.77	1.43
1905.....	22.79	14.01	2.17	1.80	1.08	2.00	1.14
1903.....	21.14	12.98	2.06	1.60	0.91	2.42	1.16

DIAGRAM 5.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903-1925

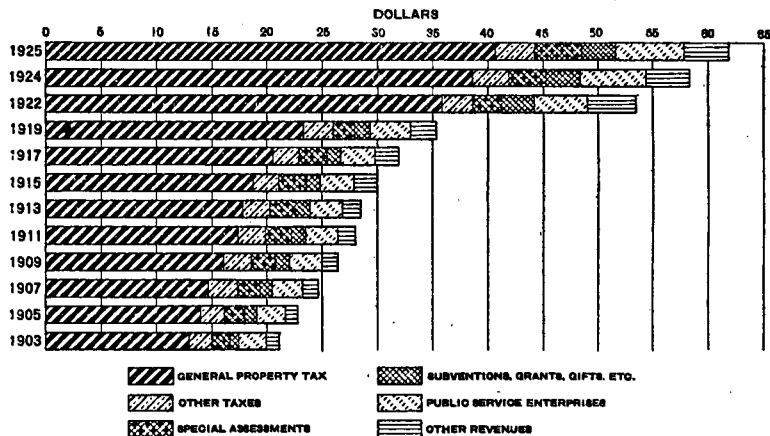


TABLE 6

Per cent distribution of revenue receipts and governmental-cost payments.—Table 6 shows for the several cities and for the five groups of cities the per cent which the receipts from each of the classes of revenue constitute of the total revenue receipts and the per cent which the payments for each of the classes of governmental costs—expenses, interest, and outlays—constitute of the total of such payments, the figures for expenses being shown under two heads, "Expenses of general departments" and "Expenses of public service enterprises." The per cents are in all cases computed upon the basis of the receipts and payments shown in Tables 3 and 4.

Proportional distribution of revenue receipts, by divisions of the governments of cities.—An examination of Table 3 discloses the fact that the proportion of revenues received from property taxes is much greater, as a rule, for city corporations in cities having a single division of government than in those having two or more divisions, while the relative contributions by special assessments

are larger in the cities having more than one division of government. Independent divisions of the city government seldom receive revenue from special assessments. The school districts receive a larger proportion of all revenues from subventions than are received by any other division of government.

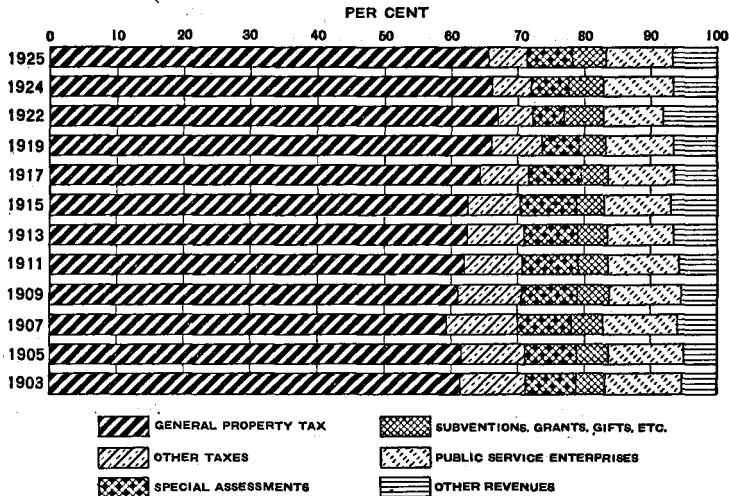
Per cent of revenue receipts required for meeting expenses and interest and available for outlays.—Of the total revenue receipts of the 247 cities covered by this report, 66.6 per cent was required for meeting expenses, 10.6 per cent was required for meeting interest payments, and the remainder, 22.8 per cent, was available for outlays or other purposes.

Per cent relation of revenue receipts to governmental-cost payments.—The last five columns of Table 6 show the per cent of governmental-cost payments applied on expenses of general departments, expenses of public service enterprises, interest, and outlays, and the per cent of the total governmental costs that were represented by revenue receipts. For 44 of the 247 cities the revenue receipts were greater than the governmental-cost payments, while for the remaining 203 cities the revenues were not sufficient to meet the costs of the year for expenses, interest, and outlays.

Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903-1925.—Table XI, which follows, shows the per cent distribution of the net revenue receipts of the 146 cities covered by the census reports for specified years from 1903 to 1925, inclusive. The headings of the columns differ somewhat from those of Table 6, owing to slight differences in the tables for net revenues in the earlier and later reports. The percentages are based upon the absolute amounts of net revenue receipts tabulated in the reports for the several years, and that basis differs somewhat from the basis for the percentages of Table 6 by being exclusive of service and interest transfers. The figures for the several years are not in all cases strictly comparable, since those for the years 1903 to 1907 are computed upon the basis of reports which in some columns include amounts received in error that were later refunded. A careful investigation shows that this noncomparability exaggerates for the years 1903 to 1907 the percentages for general property taxes to the extent of less than 1 per cent. This exaggeration reduces the percentages of most of the other columns, the total exaggeration and reduction being for any given year not far from one-half of 1 per cent.

YEAR	The general property tax	Other taxes	Special assessments	Subventions and grants, donations, and pension assessments	Earnings of public service enterprises	Other revenues
1925	65.6	5.8	6.9	5.1	10.0	6.5
1924	66.1	5.7	5.9	5.3	10.3	6.8
1922	66.9	5.2	4.8	5.9	9.0	8.2
1919	66.0	7.6	5.6	4.1	10.2	6.4
1917	64.2	7.4	7.8	4.0	9.9	6.6
1915	62.4	7.8	8.5	4.2	10.0	6.9
1913	62.4	8.5	8.2	4.5	9.9	6.6
1911	61.9	8.7	8.4	4.6	10.6	5.8
1909	61.0	9.7	8.4	4.9	10.9	5.3
1907	59.4	10.6	8.2	4.8	11.2	5.8
1905	61.5	9.6	7.9	4.7	11.4	5.0
1903	61.4	9.8	7.5	4.3	11.5	5.5

DIAGRAM 6.—PER CENT DISTRIBUTION OF NET REVENUE RECEIPTS OF 146 CITIES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903-1925.



The figures in Table XI disclose a number of minor variations in the proportion of receipts obtained from year to year from the several sources of revenue. Receipts from "Other taxes," special assessments, and earnings of public service enterprises show slightly smaller percentages in 1925 than in 1903, and the receipts from the general property tax show somewhat greater percentages in the later than in the earlier years.

Comparative summary of the per cent distribution of net governmental-cost payments of 146 cities for specified years: 1903-1925.—Table XII, which follows, shows the per cent distribution of the net governmental-cost payments for 146 cities for specified years from 1903 to 1925, inclusive. The table discloses, for 1925 as compared with 1903, no variation in the proportion of payments for outlays, a decrease in the proportion of payments for interest, and a relatively slight increase in that of payments for expenses.

YEAR	PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS			YEAR	PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS		
	For expenses	For interest	For outlays		For expenses	For interest	For outlays
1925.....	58.9	7.8	33.3	1913.....	58.6	9.7	31.7
1924.....	61.2	7.9	30.9	1911.....	56.3	9.5	34.2
1922.....	62.9	9.8	27.3	1909.....	57.0	9.4	33.6
1919.....	68.0	10.9	21.1	1907.....	56.9	8.5	34.6
1917.....	62.9	11.0	26.1	1905.....	58.2	9.2	32.5
1915.....	58.9	10.4	30.7	1903.....	58.4	8.3	33.3

DIAGRAM 7.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1925

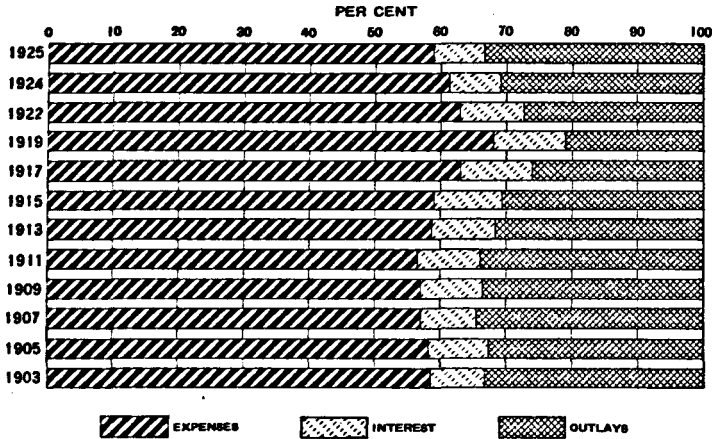


TABLE 7

Receipts from the general property tax.—The receipts of the several cities from the general property tax is shown in Table 7 in three columns. The first column gives the total amount collected in each of the several cities, the second, the amount collected as part of the original levy, and the third, the amount received as penalties and interest on deferred payments.

Receipts from special taxes.—In the text for Table 3 will be found a discussion of the character of taxes classified as *special*. In Table 7 receipts from special taxes are shown under two heads, "Property" and "All other." The amounts received from the different classes of special property taxes are shown in Table XIII, which follows.

City number	Table XIII CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	Grand total.....	\$20,710,956	\$8,863,987	\$239,175	\$11,583,157	\$24,637
	Group I.....	11,146,560	7,336,715	124,436	3,678,127	7,282
	Group II.....	435,637	431,409		4,125	108
	Group III.....	5,506,795	425,151	62,960	5,011,717	16,967
	Group IV.....	2,134,058	430,434	28,492	1,675,130	2
	Group V.....	1,487,906	240,278	33,267	1,214,058	268

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$7,240,989	\$6,552,934		\$688,055	
4	Detroit, Mich.....	126,161			118,879	\$7,282
7	Baltimore, Md.....	652,956	1,652,956			
8	Boston, Mass.....	2,985,629		\$124,436	2,871,193	
12	Buffalo, N. Y.....	130,825	130,825			

¹ Includes \$258,144 on savings-bank deposits.

FINANCIAL STATISTICS OF CITIES

City number	Table XIII—Continued CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
13	Milwaukee, Wis.....	\$103				\$103
15	Newark, N. J.....	266,903	\$266,903			
22	Rochester, N. Y.....	65,162	61,037		\$4,125	
23	Jersey City, N. J.....	103,469	103,469			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
37	Worcester, Mass.....	\$615,190		\$348	\$614,842	
41	New Haven, Conn.....	98,419	\$98,019			\$400
46	Bridgeport, Conn.....	15,611	15,611			
48	Hartford, Conn.....	1,338,572	2,660		1,335,912	
51	Springfield, Mass.....	478,584			478,584	
53	Paterson, N. J.....	39,258	39,258			
56	Trenton, N. J.....	26,703	26,703			
58	Fall River, Mass.....	753,617		6,631	746,986	
59	Camden, N. J.....	26,893	26,893			
61	Wilmington, Del.....	311				311
62	New Bedford, Mass.....	730,313		10,014	720,299	
63	Cambridge, Mass.....	425,592		26,514	399,078	
66	Albany, N. Y.....	103,353	103,353			
68	Yonkers, N. Y.....	9,706	9,706			
70	Duluth, Minn.....	16,256				16,256
71	Lowell, Mass.....	493,881	459	4,784	488,638	
73	Elizabeth, N. J.....	13,581	13,581			
78	Lynn, Mass.....	232,620	873	4,669	227,378	
79	Waterbury, Conn.....	19,959				
80	Utica, N. Y.....	68,046	68,046			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000						
82	Somerville, Mass.....	\$115,929	\$36	\$13,324	\$102,569	
87	Lawrence, Mass.....	679,166	3,219	2,219	673,729	
89	Schenectady, N. Y.....	23,208	23,208			
92	Bayonne, N. J.....	6,496	6,496			
96	Manchester, N. H.....	204,384	131,396		72,988	
105	Portland, Me.....	58,267	58,267			
109	Troy, N. Y.....	48,867	48,867			
110	Binghamton, N. Y.....	38,009	38,009			
118	Passaic, N. J.....	9,607	9,607			
121	Hoboken, N. J.....	15,728	15,728			
123	Winston-Salem, N. C.....	1,222			1,222	
124	New Britain, Conn.....	19,494	19,494			
129	Brockton, Mass.....	174,741		3,679	171,062	
134	Quincy, Mass.....	104,009		2,628	101,381	
136	Holyoke, Mass.....	385,509			385,509	
137	East Orange, N. J.....	11,894	11,894			
145	Niagara Falls, N. Y.....	29,892	29,892			
154	Newton, Mass.....	74,671		1,006	73,665	
155	Atlantic City, N. J.....	18,578	18,578			
158	Charlotte, N. C.....	3,134			3,134	
159	Malden, Mass.....	95,507		5,636	89,871	
161	Kenosha, Wis.....	2				\$2
163	Mount Vernon, N. Y.....	10,744	10,744			

¹ Tax on insurance stock included in bank-stock tax.

City number	Table XIII—Continued CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

170	Haverhill, Mass.	\$92,744	\$1,213	\$2,794	\$88,737
172	Elmira, N. Y.	17,159	17,159		
174	Medford, Mass.	49,292	965	6,434	41,893
177	Chelsea, Mass.	91,301	244	2,581	88,476
179	Parth Amboy, N. J.	5,041	5,041		
180	Pittsfield, Mass.	166,491	13,546		152,945
186	Greensboro, N. C.	814			814
188	New Rochelle, N. Y.	9,219	9,219		
192	Fitchburg, Mass.	171,052		20	171,032
196	Brookline, Mass.	74,056		8,300	65,756
197	Salem, Mass.	110,823		2,597	108,226
198	Jamestown, N. Y.	43,270	43,270		
204	Everett, Mass.	89,336	82	7,931	81,323
205	Chicopee, Mass.	194,794	683		194,111
206	Durham, N. C.	616			616
211	Stamford, Conn.	10,909	10,909		
217	Taunton, Mass.	118,185	9	2,557	115,619
220	New Brunswick, N. J.	9,120	9,120		
226	Wilmington, N. C.	1,051			1,051
229	Auburn, N. Y.	350	350		
230	Poughkeepsie, N. Y.	42,119	42,119		
231	Orange, N. J.	3,267	3,267		
233	Amsterdam, N. Y.	39,882	39,882		
234	Waltham, Mass.	98,078		73	98,005
236	Lewiston, Me.	7,610	7,610		
237	Green Bay, Wis.	4			\$4
242	Watertown, N. Y.	23,344	17,890		5,454
245	Newburgh, N. Y.	17,979	17,700		279

The amounts received from the different classes of special taxes shown in the column headed "All other" are presented in Table XIV, which follows.

City number	Table XIV CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
	Grand total.....	\$40,780,116	\$1,696,611	\$32,800,008	\$6,279,925
	Group I.....	25,733,546	383,133	19,783,530	5,566,883
	Group II.....	4,413,537	660,063	3,458,119	292,013
	Group III.....	4,889,510	544,897	3,893,240	251,373
	Group IV.....	3,127,252	36,422	2,969,476	121,354
	Group V.....	2,816,241	42,266	2,695,643	78,302

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.	\$19,420,083		\$15,040,734	\$4,379,349
2	Chicago, Ill.	97,182	97,182		
3	Detroit, Mich.	776,134			776,134
5	Cleveland, Ohio.	285,951	285,951		
8	Boston, Mass.	3,970,047		3,970,047	
12	Buffalo, N. Y.	984,149		772,749	211,400

¹ Includes \$3,372 incorporation tax for Washington, D. C., not shown in detail.

FINANCIAL STATISTICS OF CITIES

City number	Table XIV—Continued CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
13	Milwaukee, Wis.....	\$2,984,330	\$78,824	\$2,905,506	-----
14	Washington, D. C.....	18,372	-----	-----	-----
16	Minneapolis, Minn.....	130,725	49,772	-----	\$89,953
18	Cincinnati, Ohio.....	561,467	561,467	-----	-----
22	Rochester, N. Y.....	724,673	-----	552,613	172,060
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
25	Toledo, Ohio.....	\$153,196	\$153,196	-----	-----
27	Akron, Ohio.....	43,244	43,244	-----	-----
29	Columbus, Ohio.....	135,218	135,218	-----	-----
32	St. Paul, Minn.....	33,840	-----	-----	\$33,840
37	Worcester, Mass.....	620,079	-----	\$620,079	-----
39	Richmond, Va.....	90,610	90,610	-----	-----
40	Syracuse, N. Y.....	341,793	-----	273,198	68,595
43	Dayton, Ohio.....	57,927	57,927	-----	-----
44	Norfolk, Va.....	11,458	11,458	-----	-----
47	Youngstown, Ohio.....	24,520	24,520	-----	-----
51	Springfield, Mass.....	529,455	-----	529,455	-----
58	Fall River, Mass.....	449,577	-----	449,577	-----
62	New Bedford, Mass.....	398,240	-----	398,240	-----
63	Cambridge, Mass.....	397,234	-----	397,234	-----
66	Albany, N. Y.....	237,610	-----	187,661	49,949
68	Yonkers, N. Y.....	315,612	-----	268,524	47,088
70	Duluth, Minn.....	21,619	-----	-----	21,619
71	Lowell, Mass.....	342,814	-----	342,814	-----
74	Canton, Ohio.....	28,724	28,724	-----	-----
78	Lynn, Mass.....	284,603	-----	284,603	-----
80	Utica, N. Y.....	172,137	-----	141,855	30,282
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000					
82	Somerville, Mass.....	\$232,847	-----	\$232,847	-----
87	Lawrence, Mass.....	321,874	-----	321,874	-----
89	Schenectady, N. Y.....	244,088	-----	212,055	\$32,033
96	Manchester, N. H.....	86	-----	86	-----
109	Troy, N. Y.....	92,800	-----	75,961	16,840
110	Binghamton, N. Y.....	140,309	-----	122,810	17,499
119	Springfield, Ohio.....	12,370	\$12,370	-----	-----
122	Racine, Wis.....	205,551	-----	205,551	-----
129	Brockton, Mass.....	194,919	-----	194,919	-----
134	Quincy, Mass.....	202,197	-----	202,197	-----
136	Holyoke, Mass.....	240,640	-----	240,640	-----
139	Fortsmouth, Va.....	3,329	3,329	-----	-----
141	Roanoke, Va.....	7,517	7,517	-----	-----
145	Niagara Falls, N. Y.....	156,514	-----	134,218	22,296
146	Lakewood, Ohio.....	13,206	13,206	-----	-----
154	Newton, Mass.....	325,711	-----	325,711	-----
159	Malden, Mass.....	144,113	-----	144,113	-----
161	Kenosha, Wis.....	422,471	-----	422,471	-----
163	Mount Vernon, N. Y.....	166,710	-----	134,033	32,677

¹ Incorporation tax.

City number	Table XIV—Continued CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000					
170	Haverhill, Mass.	\$164,967		\$164,967	
172	Elmira, N. Y.	61,351		52,053	\$9,298
174	Medford, Mass.	139,917		139,917	
177	Chelsea, Mass.	129,270		129,270	
180	Pittsfield, Mass.	155,022		155,022	
182	Lima, Ohio.	1,479	\$1,479		
183	Madison, Wis.	133,626		133,626	
184	Newport News, Va.	449	449		
188	New Rochelle, N. Y.	164,916		134,085	30,831
192	Fitchburg, Mass.	140,246		140,246	
196	Brookline, Mass.	377,629		377,629	
197	Salem, Mass.	139,850		139,850	
198	Jamestown, N. Y.	49,081		31,982	8,119
202	Hamilton, Ohio.	7,915	7,915		
203	Lorain, Ohio.	3,778	3,778		
204	Everett, Mass.	136,186		136,186	
205	Chicopee, Mass.	102,962		102,962	
214	Superior, Wis.	47,745		47,745	
217	Taunton, Mass.	102,795		102,795	
218	Portsmouth, Ohio.	24,460	24,460		
229	Auburn, N. Y.	39,832		32,408	7,424
230	Poughkeepsie, N. Y.	69,970		51,459	9,511
232	Petersburg, Va.	2,373	2,373		
233	Amsterdam, N. Y.	39,599		34,154	5,445
234	Waltham, Mass.	110,985		110,985	
237	Green Bay, Wis.	50,705		50,705	
238	Sheboygan, Wis.	77,536		77,536	
240	Oshkosh, Wis.	158,489		158,489	
242	Watertown, N. Y.	50,841		43,167	7,674
244	La Crosse, Wis.	113,442		113,442	
245	Newburgh, N. Y.	34,983		34,983	
246	Lynchburg, Va.	1,842	1,842		

Receipts from poll taxes.—In some cities poll taxes are assessed at a fixed amount per capita; in others the polls are graded according to the occupation of the individual, and are assessed at the rate for the general property tax. All receipts from per capita taxes, whether uniform or graded, are included in the column headed "Poll taxes." Poll taxes amounting to \$4,696,414 were reported in 1925 by 112 of the 247 cities located in 23 States.

Receipts from business taxes.—In 1925 the revenue derived from business taxes, exacted with or without the issue of licenses, amounted to \$48,652,638, a relatively small percentage of the total revenues.

Receipts from nonbusiness license taxes.—The receipts from nonbusiness license taxes are tabulated in three columns, the headings of which are fairly descriptive of the classes of revenue included under each.

Some of the cities not reporting receipts from *dog taxes* collected such taxes for the States, receiving back a portion of the same as subventions, receipts from which are included in Table 8. In other cities dogs are assessed as property, and receipts from taxes on dogs are included with general property taxes.

The term "general license taxes" is used to designate the taxes exacted with the granting of all licenses under general statutes or ordinances, other than dog licenses and business licenses. The tax on motor vehicles forms the most important item among receipts of this class.

Receipts from special assessments, and special charges for outlays.—With the exception of property taxes, special assessments and special charges for outlays constitute the largest single item of revenue for the majority of cities.

Special assessments for expenses were reported for 98 cities and aggregated \$4,723,871.

Special assessments and special charges for outlays were reported by 238 cities, with a total of \$179,623,506. They were collected in the majority of cities for the construction of sewers, paving, curbing, and sidewalks; but in some cities, for the grading and widening of streets, the building of retaining walls, bridges, and viaducts, and for park improvements.

Receipts from fines, forfeits, and escheats.—The text discussion of Table 3 presents definitions of these terms. With the exception of receipts from court fines and forfeits, the amount of revenue from these sources is for most cities comparatively small.

TABLE 8

Receipts from subventions and grants.—The total amount received as subventions and grants from other civil divisions was \$105,163,073, of which 86.4 per cent was for education.

Receipts from donations and pension assessments.—The receipts from donations from private individuals and corporations, given in Table 8, are arranged in four classes: Those for (1) expenses other than pensions, (2) pensions, (3) outlays, and (4) principal of public trust funds.

Receipts for expenses other than pensions include donations for maintenance of schools and libraries, parks and other recreational purposes, hospitals and health departments, and for charities.

Receipts for outlays represent contributions to the city for the purchase or construction of educational and recreational facilities, of hospital equipment, drinking fountains, and of memorials to heroes.

Receipts for establishing or adding to the principal of public trust funds were reported by comparatively few cities and were for such purposes as policemen's, firemen's, and teachers' retirement, park, school, library, or hospital endowment, and relief of poor.

The receipts from pension assessments were largely contributed by policemen, firemen, and teachers, although small amounts were contributed by other municipal employees.

TABLE 9

Receipts from highway privileges.—Among the receipts from highway privileges are those from steam and street railroads for the privilege of using the streets for the transportation of freight or passengers, and those from electric light and power companies, water, telegraph, and telephone companies, and heat distribution and refrigeration companies for the privilege of placing wires, pipes, poles, and other equipment in, under, over, or across the streets, incident to the conduct of their business of furnishing public utilities. Under this heading are included, also, amounts received by the cities for such privileges as to maintain vaults under the sidewalk, to use portions of the street for storing building materials, and to extend awnings or show windows beyond the building line.

Receipts from rents of investment properties.—The receipts from rents tabulated in Table 9 comprise all amounts collected as compensation for the use of lands or other property not employed for general departmental purposes. These receipts are separated into two classes—those from the properties of sinking and public trust funds and those from all other properties.

Receipts from interest.—Table 9 includes all interest receipts of the general treasury and of the separate funds of the cities covered by this report except (1) receipts of interest on taxes and special assessments, and (2) receipts of accrued interest on original loans.

The first column of the interest section of Table 9 shows the total revenue receipts from interest—that is, the total receipts from interest, less receipts in error later corrected by refund payments, and accrued interest on original sales of debt obligations. These revenue receipts are arranged in four groups—those received by sinking funds, by public trust funds, by investment funds and from investments, and those received on current deposits. With the interest here tabulated are the receipts of sinking funds, public trust funds, and investment funds that were paid by the divisions of the city government to these funds as interest on their debt obligations held as investments. The aggregate of such interest transfer receipts was \$43,900,964, of which \$25,544,163, or 58.2 per cent, was reported by New York, N. Y. If this aggregate be deducted from the total interest receipts there remains \$29,851,648 which is the actual interest, or that received from the public by the 247 cities in 1925.

TABLE 10

Character of receipts tabulated as from general departmental earnings.—American municipalities realize considerable amounts of revenue from fees, charges, rents, sales, and allied sources. The revenues from these sources are what economists call *contractual* as distinguished from *compulsory* revenues, tabulated in Tables 3 and 7 as taxes, special assessments, and fines. They involve the exchange of equivalents by which cities receive cash in return for a benefit granted in the form of service, rents, or objects sold.

The receipts of the general departments from *fees* and *charges* include all amounts received by the cities as compensation for services rendered to the payers by the general departments of the cities, whether the services were clerical in character, the compensation for which is called a "fee," or were other than clerical, the compensation for which is called a "charge."

As receipts from *rents* there are included in Table 10 only amounts received for the use of real property employed principally for departmental uses.

As receipts from *sales* there are included receipts from the sale of discarded equipment and materials where the payments for replacement and renewal are classified as expenses. Similar sales on outlay account are included in non-revenue receipts in Table 2.

Certain receipts from sources other than those above described are classed as departmental, the principal item being amounts received as insurance to cover losses by fire in cases where the repair of fire damages is charged to expense. Receipts from insurance where the repair of damages is charged to outlay are classified as offsets to outlays and are included in nonrevenue receipts shown in Table 2.

Classification of general departmental receipts.—The total amount of receipts from fees, charges, rents, sales, and allied sources is shown in this report, and also its distribution to the divisions of government by which the services were rendered. These divisions correspond to the classification employed in tabulating the general departmental expenses and outlays, as given in Tables 12 and 17.

TABLE 11

Public service enterprises.—In the text of Table 3 will be found a definition of the term *public service enterprise* as used by the Bureau of the Census.

The statistics of municipally operated public service enterprises are for most cities defective because of the fact that their accounts are not completely segregated, and the enterprises are not credited with all the revenues arising from their activities nor debited with all the expenses chargeable to them. For example, they may not be credited with the interest earned on their funds on cur-

rent deposit nor charged with the interest on their bonds. And in many cases they are not credited for utilities furnished or services rendered by them to the various departments and to other public utility enterprises of the city.

Receipts of public service enterprises.—The receipts shown in Table 11 for the different classes of public service enterprises include all revenue receipts of these enterprises recorded in the city books, with the exception of interest on current deposits. Of the large amount reported for New York, N. Y., in the column headed "All other," \$3,741,920 was received from ferry tolls and \$328,273 from bridge tolls. Amounts for other cities appearing in that column were received principally from ferries, toll bridges, harbor towage and pilotage, land development, ice plants, and farms.

TABLE 12

Payments for general departmental expenses.—In Table 12 are presented statistics showing payments for the expenses of the various cities during 1925 for objects or purposes other than the operation and maintenance of public service enterprises, which are classified by the Bureau of the Census as expenses of general departments. Such payments constitute by far the most important class of payments for the costs of municipal governments, comprising 52.4 per cent of the total payments for governmental costs, as shown in Table 6. They are given in Table 12 in sufficient detail to show the relative expenses of the several departments and branches of work in each city and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

These payments are arranged in nine general groups or divisions to each of which is given a specific designation, and the payments recorded in each of these divisions are subdivided according to specific purpose. In making comparisons of the data for individual cities from Table 12 it should be noted that while the payments shown for the main groups of departments or divisions are fairly accurate, and hence comparable, those for some of the individual objects of expenditure are less exact. For example, the expenses for the care and repair of bridges shown, so far as possible, in Division V in the column headed "Other highway structures," can not in all cities be segregated from the expenses for the care and repair of streets and pavements, which are included in the column headed "Roadways." Hence the individual items of highway expense are less accurate than the aggregate of all highway expenses.

A large number of cities made payments in 1925 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments for expenses of this class among those of the health department as part of the total payments for the prevention and cure of communicable diseases. For most cities all of these payments are tabulated as for the health department, but in several cases some of them are included with payments for outdoor poor relief and for hospitals.

Imperfect statements of expenses.—In the last column of several of the divisions of Table 12 are tabulated payments that could not be distributed to any one of the more specific columns of the division, owing to imperfect local accounts.

Payments for miscellaneous expenses.—In most instances the column headings of this division reveal clearly the nature of the payments tabulated under each. Under the heading "Unclassified" are tabulated those payments that are not assignable to any specific classification of any of the divisions. The amounts included in the column "Undistributed" are, with few exceptions, those which with perfect accounting for statistical reports would be distributed to the various other columns of the table. The amounts so tabulated represent (1) undistributed payments for incidental operating plants which are classified

as municipal service enterprises, such as electric-light plants, heating plants, and garages; and (2) incidental operating plants not classified as municipal service enterprises, and such other payments for accounts with departments of supplies, purchasing agent, insurance, printing, advertising, and similar accounts as can not be distributed.

Exceptional payments for expenses by Massachusetts cities.—The State of Massachusetts has established for the benefit of a number of cities and towns certain metropolitan districts in and about Boston for the purchase and improvement of parks and for the construction and maintenance of sewers and waterworks. The cities and towns benefited are charged with the costs of maintaining the properties and public improvements acquired, including the interest on loans made by the State for the original outlays, and are required to make contributions to the State sinking fund for the redemption of the debt incurred by the State for their benefit. Other payments to the Commonwealth of the same general nature are those for the abolition of grade crossings.

Comparative summary of payments for general departmental expenses of 146 cities for specified years 1903–1925.—In Table XV, which follows, there is presented, by principal divisions of the departments of city government, a summary of the net payments for general departmental expenses of 146 cities for specified years from 1903 to 1925, inclusive. In compiling this table certain changes have been made in the tabulation presented in reports for years prior to 1911, the treatment of pensions in those years being different from that of later years. The changes referred to result in pensions being shown under "Miscellaneous" instead of as a part of the expenses of the departments affected.

Table XV				
GENERAL DEPARTMENTAL EXPENSES:				
146 CITIES				
	1925	1924	1922	1919
Total	\$1,374,603,264	\$1,287,484,806	\$1,155,691,566	\$897,319,550
General government.....	119,784,584	111,856,506	105,174,603	72,585,840
Protection to person and property.....	278,056,339	259,278,394	234,199,781	148,763,351
Health and sanitation.....	140,375,510	130,388,115	115,448,036	75,847,376
Highways.....	117,692,618	109,807,119	98,763,819	65,003,951
Charities, hospitals, and corrections.....	84,857,781	79,239,113	76,627,893	53,262,472
Schools.....	502,238,624	475,728,840	422,843,735	216,701,210
Libraries.....	17,378,740	15,782,744	14,326,837	9,079,614
Recreation.....	44,886,041	41,819,027	38,703,377	24,204,797
Miscellaneous.....	69,333,027	63,590,948	49,603,485	33,870,939
	1915	1911	1907	1903
Total	\$546,568,203	\$452,899,274	\$367,367,970	\$278,173,930
General government.....	62,793,192	53,766,741	42,703,670	30,842,225
Protection to person and property.....	120,696,506	106,120,083	87,885,728	71,020,732
Health and sanitation.....	55,758,072	45,691,189	36,899,721	25,807,639
Highways.....	60,615,862	52,214,269	42,718,510	34,208,774
Charities, hospitals, and corrections.....	38,285,217	30,647,652	24,408,009	18,280,597
Schools.....	162,332,378	127,604,204	102,395,027	80,858,672
Libraries.....	7,134,569	5,939,527	4,989,705	4,067,969
Recreation.....	20,416,484	17,114,125	11,794,950	7,457,424
Miscellaneous.....	18,535,898	13,801,424	13,572,050	5,634,898

¹ Includes refunds and service transfers.

An examination of Table XV shows that the total general departmental expenses of the 146 cities increased in each of the periods, the average annual increase for the period 1903 to 1925 being \$49,837,697, while for the last six years of that period it was \$112,880,619.

TABLE 13

Payments for the principal general departmental expenses, total and per capita.—In Table 13 are presented the governmental-cost payments, total and per capita for expenses other than those of public service enterprises, arranged in most cases according to nine main groups of municipal departments, offices, and accounts, but in a few cases showing separately the expenses of the more important individual departments, such as police and fire departments and schools.

Expenses increasing with population of cities.—Group I shows the highest per capita figures for all expenses included in the table, Groups II, III, IV, and V following in the order named. The figures for individual cities of the different groups show striking variations, because of the factors other than population which influence expense payments.

The per capita payments for general governmental expenses in cities of Groups I and II are larger than they otherwise would be because of the fact that New York, N. Y., Philadelphia, Pa., St. Louis, Mo., Baltimore, Md., Boston, Mass., San Francisco, Calif., Washington, D. C., and New Orleans, La., exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental functions in these cities and in other cities of Groups I and II which exercise no county functions, certain percentages of the payments for expenses of county governments of the other cities of Groups I and II are combined with the city payments, as has been explained in the discussion of Table 2, page 15.

Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903-1925.—In Table XVI, which follows, are shown the per capita payments for different classes of expenses other than those of public service enterprises for all cities having a population of over 30,000 for specified years from 1903 to 1925. There has been a general increase in the total number of cities covered by these reports, but this has had no appreciable effect upon the per capita payments.

The total per capita net payments for expenses other than those of public service enterprises increased from \$13.19 in 1903 to \$37.26 in 1925, or 182.5 per cent.

YEAR	Total	General government	Protection to person and property ¹	Health and sanitation	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation ²	Miscellaneous ³
							Schools ¹	Libraries ²		
1925.....	\$37.26	\$3.16	\$7.46	\$3.75	\$3.21	\$2.19	\$14.10	\$0.48	\$1.22	\$1.78
1924.....	35.61	3.01	7.10	3.55	3.07	2.08	13.52	0.44	1.15	1.67
1922.....	33.15	2.94	6.66	3.25	2.87	2.08	12.50	0.41	1.09	1.34
1919.....	21.63	2.22	4.53	2.34	2.04	1.69	6.88	0.28	0.74	1.01
1917.....	18.96	2.18	4.04	1.93	1.96	1.36	5.89	0.25	0.66	0.89.
1915.....	18.45	2.10	4.06	1.86	2.06	1.26	5.58	0.24	0.68	0.61
1913.....	17.23	2.00	3.89	1.75	1.93	1.11	4.98	0.22	0.63	0.71
1911.....	17.62	2.03	4.12	1.77	2.04	1.17	5.04	0.23	0.66	0.53
1909.....	16.07	1.96	3.89	1.62	1.71	1.10	4.54	0.25	0.55	0.45.
1907.....	15.95	1.86	3.80	1.59	1.81	1.05	4.42	0.21	0.51	0.59
1905.....	13.88	1.38	3.52	1.35	1.67	0.88	3.99	0.19	0.47	0.44
1903.....	13.19	1.46	3.35	1.21	1.64	0.86	3.86	0.19	0.35	0.27

¹ Payments for pensions are included in column "Miscellaneous" for the years 1911 to 1925, inclusive; for the years 1903 to 1909, inclusive, they are included with expenses of police, fire, and school departments.

² Payments for expenses of art galleries and museums are included in column "Recreation" for the years 1911 to 1925, inclusive; for the years 1903 to 1909, inclusive, they are included with the expenses of libraries.

DIAGRAM 8.—PER CAPITA NET PAYMENTS FOR PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903-1925.

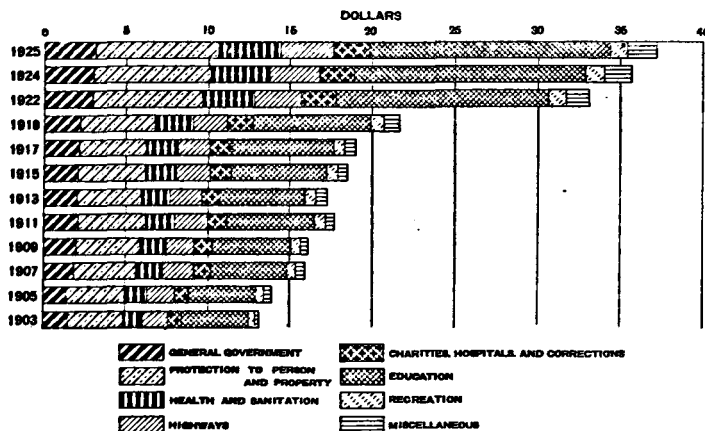


TABLE 14

Per cent distribution of payments for the principal general departmental expenses, by object of payment.—Table 14 shows, by principal divisions of the general departmental service, the per cent distribution of the payments for expenses, other than of public service enterprises. The distribution represents the relative importance of the principal classes of expenses for the several cities and groups of cities.

For nearly all cities a larger percentage was reported for schools than for any other purpose shown in the table. Although the per capita expenses for schools, as shown in Table 13, increase with the size of the cities, they do not increase as rapidly as other per capita expenses; hence the percentages represented by school expenses, as given in Table 14, are greater for the cities of Group V than for those of Group I.

Comparative summary of per cent distribution of net general departmental expenses of all cities for specified years: 1903-1925.—Table XVII, which follows, gives a comparative summary of the per cent of net governmental-cost payments for the expenses of the general departments of all cities having over 30,000 inhabitants represented by those of the principal divisions of such expenses for specified years from 1903 to 1925.

YEAR	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
						Schools	Libraries		
1925	8.5	20.0	10.1	8.6	5.9	37.6	1.3	3.3	4.8
1924	8.5	19.9	10.0	8.6	5.9	38.0	1.2	3.2	4.7
1922	8.9	20.1	9.8	8.7	6.3	37.7	1.2	3.3	4.0
1919	10.2	21.0	10.8	9.4	7.3	31.8	1.3	3.4	4.7
1917	11.5	21.4	10.1	10.4	7.2	31.1	1.3	3.5	3.5
1915	11.4	22.0	10.1	11.2	6.8	30.2	1.3	3.7	3.3
1913	11.6	22.6	10.1	11.2	6.4	28.9	1.3	3.7	4.2
1911	11.8	23.4	10.1	11.6	6.6	28.6	1.3	3.7	3.6
1909	12.2	24.2	10.0	10.6	6.9	28.2	1.5	3.4	2.8
1907	11.7	23.8	9.9	12.0	6.6	27.7	1.3	3.2	3.6
1905	10.0	25.3	9.7	12.0	6.3	28.7	1.4	3.4	3.2
1903	11.1	25.3	9.2	12.4	6.5	29.3	1.5	2.7	2.1

DIAGRAM 9.—PER CENT DISTRIBUTION OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903-1925

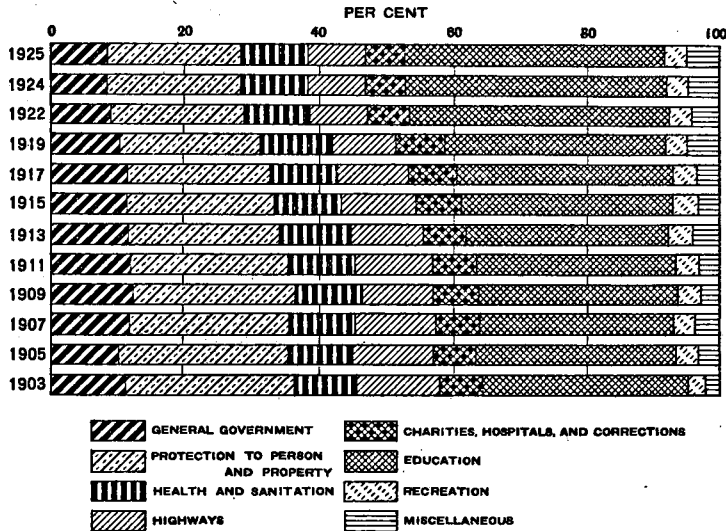


TABLE 15

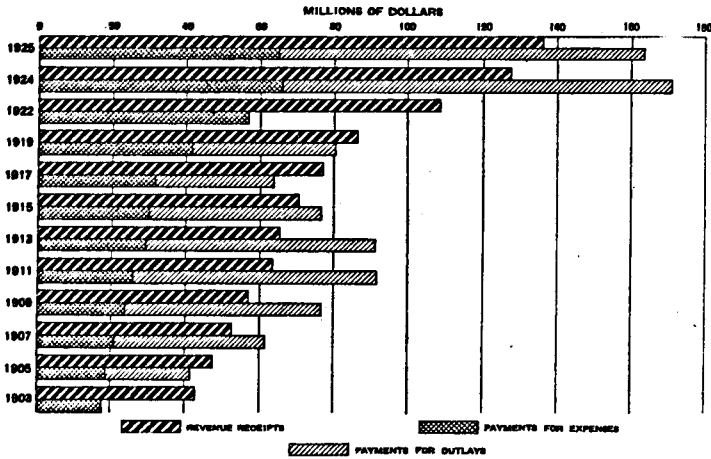
Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 3.

The water-supply system is the most important public service enterprise operated by American cities. Statistics of revenue receipts and payments for expenses and outlays of such systems have been presented since 1902 for 146 cities, except as to outlays for 1902, 1903, and 1922. A summary of these receipts and payments for specified years from 1903 to 1925 is included in the statement which follows.

YEAR	Revenue receipts	PAYMENTS		
		Total	Expenses	Outlays
1925	\$136,027,428	\$163,524,951	\$64,806,206	\$98,718,745
1924	127,483,814	170,804,614	65,609,226	105,195,388
1922	108,426,188	(¹)	56,922,616	(¹)
1919	86,272,626	80,674,743	41,686,560	38,988,183
1917	76,964,015	63,918,158	31,885,640	32,032,518
1915	70,598,902	76,609,355	30,217,904	46,391,451
1913	65,317,823	91,276,498	29,227,070	62,049,428
1911	63,610,139	91,968,532	25,882,798	66,085,734
1909	57,105,840	76,452,815	23,519,487	52,933,328
1907	52,712,870	61,760,318	20,827,844	40,932,474
1905	47,396,604	41,551,743	13,677,311	22,904,432
1903	42,986,187	(¹)	17,449,061	(¹)

¹ Outlays for water-supply systems not reported separately

DIAGRAM 10.—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND OUTLAYS OF WATER-SUPPLY SYSTEMS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1925



From 1903 to 1925 the receipts from the revenues of water-supply systems of these 146 cities increased \$93,041,241, or 216.4 per cent, while their payments for expenses increased \$47,357,145, or 271.4 per cent. The payments for expenses amounted to 40.6 per cent of the receipts from revenue in 1903 and 47.6 per cent in 1925. The increase in the revenue receipts and payments for expenses and outlays of the water-supply systems of the 146 cities during specified periods from 1903 to 1925, as shown in the statement above, are illustrated by Diagram 10.

Of the Massachusetts cities of over 30,000 inhabitants, eight are in the metropolitan water district and obtain water for their several systems from the metropolitan water system. The metropolitan water system is operated by the State, and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually apportioned among the various cities and towns in three parts: (1) For the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system, (2) for interest on such bonds, and (3) for expenses of maintenance.

TABLE 16

Payments for interest on city debts.—The interest payments of Table 16 are classified as payments for interest on (1) funded and floating debt, (2) special assessment loans, and (3) other debt, including revenue loans and miscellaneous debt obligations. They are all exclusive of payments made in error and later repaid to the city and of payments of interest which balance amounts previously received as accrued interest on the original issue of city debt obligations.

The amounts included in this table in the columns headed "All other" and "Of other divisions" are given in detail for the various divisions of the city governments in the column headed "Interest" in Table 4. Of the total amount of interest payments, 87.3 per cent was reported for city corporations, 8.1 per cent for independent school districts, and 4.6 per cent for other independent divisions, including certain counties in Groups I and II.

The aggregate of all interest payments was \$266,009,621. Of this amount, \$43,900,964, or 16.5 per cent, represents transfers or amounts of money paid by the various divisions of the governments of the cities as interest on city securities held by the sinking funds, investment funds, and public trust funds.

From the classification of interest according to the kind of debt obligation on which paid, it appears that 90 per cent of the total interest payments was on funded and floating debt, 6 per cent on special assessment loans, and 4.1 per cent on revenue loans and miscellaneous debt obligations.

The interest on special assessment loans is seldom paid from collections of property taxes or similar revenues, but from special assessments, such assessments being collected in a number of annual or semiannual installments, each one of which includes an amount for meeting the interest on the bonds for the amortization of which the installment is collected.

Exceptional payments for interest by Massachusetts cities.—In the discussion of Table 12 attention is called to certain payments by Massachusetts cities to the Commonwealth for the maintenance of sewer, park, and water-supply systems that have been constructed for the benefit of the city of Boston and the adjoining municipalities, and the further payment to the State to reimburse it for payments of interest on loans which were made to finance the construction or acquisition of the systems. Similar payments of interest are made to the State on the advances made by it in financing the cost of changes required for the abolition of grade crossings, and such interest payments are included in Table 16 on the lines for the several cities.

TABLE 17

Payments for outlays.—The payments for outlays presented in Table 17 comprise the amounts paid by the several cities for the acquisition and construction of more or less permanent properties and public improvements, including payments for additions made to those previously acquired or constructed, but exclusive of payments in error for the correction of which counterbalancing amounts were later received. The payments last mentioned and the counterbalancing receipts, the most important of which are derived from sales of real property and insurance adjustments, are included in the nongovernmental-cost payments and nonrevenue receipts shown in Table 2.

In the case of 28 cities the payments for outlays shown in Table 17 exceed the amounts shown in Table 4, in the column headed "Outlays," by the amount of those payments for outlays recorded in Table 17 which were offset by receipts from the public on outlay account, but which could not be deducted from outlays for the individual department with which they are identified because such outlays were smaller than the offsets, or because the character of the offset was not reported with sufficient precision to identify the department for which the original outlay had been made. The payments of Table 17 are thus the total payments on outlay account less payments in error, and the larger part of payments offset by receipts, while in the preparation of Table 4 it was possible to eliminate the remaining payments offset by receipts on outlay account. Table 4, therefore, shows the amount by which the value of the permanent properties and public improvements was increased as a result of the cash transactions of the year.

The governmental-cost payments for outlays of the 247 cities reported, as shown in Table 4, amounted to \$973,822,096. The increase in net debt, as shown in Table 20, was \$427,572,787. The governmental-cost payments for outlays, therefore, exceeded the increase in net debt by \$546,249,309.

This shows that for the 247 cities as a whole the increase in net debt during the year amounted to 43.9 per cent of the governmental-cost payments for new properties and public improvements. Comparisons made in years prior to 1925 were based on increase in gross debt.

TABLE 18

Amount of specified assets and value of public properties at close of year.—Table 18 shows, for each city, the assets at the close of the year reported of the sinking, public trust, and investment funds as recorded in the books of the several divisions of the government of the municipality, whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year. All cash on hand at the close of the year except that which is held in private trust funds is shown in the four columns, as will be observed by comparing these items for any city or group of cities with the statement of cash on hand at the close of the year as shown in Table 2 of this report. The data for real property and securities are shown only in Table 18. The valuations shown for the investments of the funds are the book values. The figures for real property may represent its cost to the fund or its valuation at a recent appraisalment. The data for securities are usually carried on the records of the fund at their face value, profits and losses being recorded only when the securities are disposed of; but if for any city they were reported at cost or at their market value on the last day of the fiscal year, those valuations were used in compiling the table.

Assets in sinking funds.—The sinking funds maintained by cities and their independent divisions are of two distinct classes, those with and those without investments, the distinction depending largely upon the method of distributing the loads to be carried by these funds. The sinking funds with investments are established and maintained primarily for the redemption of long-term bonds at maturity, the purpose of converting a part of the cash accumulation into securities being to augment the income of the funds by the amount of the excess of the interest on the securities purchased over the amount that would be secured on ordinary bank deposits to the amount of the purchase price of the securities. The sinking funds without securities are maintained primarily for the amortization of debt obligations by purchase before their maturity, or for the redemption of serial or other bonds maturing in practically equal amounts each year, the purposes of the funds usually being accomplished without the accumulation of assets in large amounts.

Assets in public trust funds.—Public trust funds are established by cities and their independent divisions for the purpose of conserving and administering moneys and other forms of wealth that come to them by donation, bequest, or otherwise, under such conditions that the recipient becomes a trustee charged with the administration of the fund and with disbursements from it or from income derived from its principal for designated public uses. The usual purposes for which these funds are created are the support of educational activities in schools and libraries, of health and hospital services, care of the poor, and pensions for employees of the cities and their independent divisions. Table 18 shows the amount of the assets of these funds under three heads—"Cash," "City securities," and "Other investments."

Assets in investment funds, and miscellaneous investments.—Under the heading "Assets in investment funds, and miscellaneous investments" are shown all assets of funds other than sinking and trust funds and all interest-bearing securities and investments other than those of the funds mentioned, including real property used for purposes other than those of the departments and enterprises of the cities and their independent divisions. Although the term "investment fund" is seldom employed by city officials, it seems to be an appropriate designation for funds of the class here described. The value of real property incidentally acquired and yielding little or no income is included as miscellaneous investment. In some instances the assets in investment funds consist of bonds

or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real property held for securing rents or for the profits that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real property and held as investments awaiting maturity or a favorable market.

In most cities reporting investment funds or investments, the invested assets are comparatively small, and in some instances they are held only temporarily while awaiting a favorable opportunity for the city to dispose of them, when the proceeds are to be turned over to the general treasury. In some cities permanent funds have been established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Some of these insurance funds are built up by the annual appropriation of considerable sums until the assets reach a prescribed amount. Such funds are usually invested in profitable securities and are here classed as investment funds. Funds provided for the purchase, construction, or equipment of buildings or other permanent properties of the municipality, which are invested during the period of accumulation are also treated as investment funds. Table 18 shows the amount of assets of all such funds as are described above, including those of the city corporation and those of all independent divisions of government which constitute parts of the governing organizations of the municipalities.

Cash in general administrative funds.—General administrative funds, as the term is here used, are all funds administered by the city and its independent divisions of government, except the sinking, public trust, investment, and private trust funds. The cash shown in Table 18 as belonging to the general administrative funds at the close of the year reported includes that of the general treasuries and of all independently administered funds, other than those of the four classes mentioned, of all divisions of government which are classed by the Bureau of the Census as parts of the government of the municipality.

The cash and other assets belonging to private trust funds are omitted from this presentation of the assets of municipalities for the reason that the obligations on private trust accounts, of which these assets constitute a part, are no longer included in Table 20 as an item in the gross debt of the cities.

The figures in the last column of Table 18 represent the total value of public properties shown in detail in Table 19. The term *public properties* as here used comprises the land belonging to the city and used for municipal purposes, together with all the structures upon such land, including buildings and machinery and all appliances and equipment used for carrying on the work of the city departments and the various public service and municipal service enterprises operated by the city. The term *public properties* is to be distinguished from *public improvements*, a term employed by the Census Bureau in referring to those permanent structures which are used by the cities for community purposes, and which have a value in use but not in exchange.

TABLE 19

Value of properties employed or held for specified purposes.—The value of all permanent public properties except those in funds with investments is shown in Table 19, in which for convenience of treatment these properties are classified as "Land, buildings, and equipment of general departments," and "Land, buildings, and equipment of public service enterprises." Most of the properties included under the first heading are essential to the conduct of municipal affairs, and are unproductive; that is, any income that may be derived from them

is merely incidental. The properties of public service enterprises are productive; that is, they are designed to furnish an income approximately equaling or exceeding the cost of operating and maintaining them.

Valuation of municipal properties.—The importance of carefully and accurately estimating the value of public properties is not sufficiently appreciated by many city officials. The amounts given for some cities represent the book value of lands and buildings equal to their original cost, less depreciation and plus improvement and appreciation, while for others the valuation given is only an estimate. The result is that the valuations of public possessions shown for different cities do not furnish absolutely reliable data for comparisons.

Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to \$4,973,436,227, \$1,733,578,785, or 34.9 per cent, represents the valuation of properties employed in recreation, more than one-half of this amount being reported for New York, N. Y. First in order of importance, however, comes schools, with a valuation of \$1,864,335,933.

Value of properties of public service enterprises.—Of the total value of public service enterprises, 66.8 per cent represents the value of water-supply systems; 5.3 per cent the value of electric light and power systems and gas-supply systems; 1.7 per cent the value of markets; and 26.2 per cent the combined value of all other enterprises, including public halls, subways for pipes and wires, railways, toll bridges, ferries, farms, and other enterprises less frequently met with.

TABLE 20.

Gross and net indebtedness of cities.—Table 20 shows both the gross and net indebtedness at the close of the year reported for all cities of over 30,000 population. The term gross indebtedness is here used as the designation of the aggregate of all outstanding debt obligations, and the term net indebtedness is used as the designation of the total of the amounts representing the funded and floating debt, less the assets of sinking funds accumulated for their amortization. Sinking fund assets accumulated for the amortization of special assessment debt, where they could be identified as such, were excluded from the calculation.

Indebtedness classified by governmental unit by which incurred.—The table shows separately the gross debt of the city corporations and of the independent school districts, while the total debt of other governmental units is shown in a single column. Included in the data appearing in the column headed "Other governmental units of city" are parts of the debts of the counties in which certain cities of Groups I and II are located. The object sought to be attained by their inclusion is stated in the text for Table 2. There is included, also, the debt or a percentage of the debt of such other independent divisions of municipal government as park, sanitary, port, water, and improvement districts.

Indebtedness classified by character of outstanding debt obligation.—The indebtedness of the municipalities is classified by character of obligation under four principal headings: "Funded or fixed," "Floating," "Special assessment bonds and certificates," and "Current." Current indebtedness is classified under two subheadings: "Revenue bonds and notes," and "Warrants."

In years previous to 1925 current debt carried a third subheading—"Obligations on trust account." But inasmuch as but few cities recognize these obligations as part of their indebtedness, such amounts are no longer included in the totals of gross debt. And, as has been noted in the text discussion of Table 18, the assets belonging to private trust funds, which are an offset to obligations on private trust account, have been eliminated from the statement of the assets of the cities. The kinds of debt included under each of the major headings are described in the paragraphs which follow.

Indebtedness classified as funded or fixed.—Funded or fixed debt includes all debts evidenced by formal instruments which have a number of years to run and for the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated. The debts of this class are called corporation stock, bonds, certificates, serial notes, serial bonds, and mortgages.

Indebtedness classified as floating.—Floating debt includes (1) all debts evidenced by revenue bonds, warrants, and accounts payable, to be redeemed from the levies of a succeeding year; (2) all debts evidenced by short-term bonds to be redeemed from the proceeds of long-term obligations; (3) all final judgments against the city, outstanding at the close of the year; and (4) all indebtedness to public trust funds due to the conversion to general public uses of all or a part of the money or other property received for creating public trust funds, where the city assumes the annual payment of interest on the amounts so converted without issuing to the funds its formal bonds or certificates of indebtedness.

Special assessment bonds and certificates.—Special assessment loans include all so-called bonds, certificates, and other short-term obligations issued or incurred with the understanding that they are to be paid wholly or in part from the proceeds of special assessments.

Indebtedness classified as current.—Under the general term "current" are included the debts of all kinds except those described above as funded, floating, and special assessment. They are shown in the table under the two heads described below.

Revenue bonds and notes.—Revenue loans include all interest-bearing short-term obligations, other than so-called serial bonds, that have a fixed date of redemption or are made payable at a date in the discretion of the city from the proceeds of a levy made, or to be made, in the year of their issue. These obligations are popularly known as revenue bonds, revenue loans, anticipation tax loans, anticipation tax warrants, temporary loans, and interest-bearing warrants. Overdrafts upon banks by the various divisions and funds of the city are classified as revenue loans.

Warrants.—Under the heading "Warrants" are tabulated all noninterest-bearing warrants, orders, and audits in the nature of warrants outstanding at the close of the year, except those specifically called tax warrants or anticipation tax warrants.

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 20 is separated into two classes, that which was owing (1) to the public, and (2) to city funds with investments. In the column headed "City funds with investments" is included the par value of all city securities held by sinking, public trust, and investment funds. Of the total debt, \$1,312,503,206, or 19.7 per cent, was held by the three classes of funds mentioned. In the column headed "The public" is included the par value of all other city debt obligations outstanding.

Indebtedness classified by purpose for which incurred.—A third classification of Table 20 segregates debt obligations of cities into debts incurred for (1) the purposes of general departments and municipal service enterprises, and (2) the purposes of public service enterprises and investments. The revenues derived by most cities from public service enterprises and investments are sufficient to meet the interest accruing on debts of this class. These debts, as a rule, do not rest as burdens upon the general taxpayers, but are paid from revenues derived from those specially benefited.

Increase during the year in two classes of debt and in sinking fund assets.—Under the general title "Increase during the year in —" there are given under descriptive headings the increase in (1) the total funded and floating debt, (2) the sinking fund assets, and (3) the net debt. Of the 247 cities covered by this report 80 showed decreases during the year in net debt, but the aggregate increase in net debt for the year was \$427,572,787.

Per capita indebtedness.—In the columns headed "Per capita" there are given the per capita of (1) the total gross debt, (2) the gross debt incurred for general departments and municipal service enterprises, (3) the gross debt incurred for public service enterprises and investments, and (4) the net debt. The figures given in the column referred to under (1) are, in the case of each city, the sum of those given in the columns referred to under (2) and (3). No segregation of net indebtedness corresponding to that given of gross indebtedness was practicable.

The following statement shows for 146 cities the gross debt, total and per capita, at the close of the year for specified years from 1903 to 1925.

In the years prior to 1925 the amount of obligations on trust account was included as a part of the gross debt, but the statement has been revised by eliminating the amount of such obligations for the years shown.

YEAR	Amount	Per capita	YEAR	Amount	Per capita
1925.....	\$6,108,873,239	\$172.09	1913.....	\$2,731,182,855	\$97.16
1924.....	5,550,634,732	159.06	1911.....	2,541,335,433	94.87
1922.....	4,792,038,636	142.62	1909.....	2,200,175,767	87.63
1919.....	3,678,254,113	117.51	1907.....	1,870,298,100	80.94
1917.....	3,432,200,202	113.32	1905.....	1,609,157,835	73.23
1915.....	3,147,762,681	109.13	1903.....	1,395,709,774	66.88

The terms "net indebtedness" and "net debt" as here used differ materially from the use of the terms in some of the preceding reports for cities having a population of over 30,000. In the reports for the years 1902 to 1908, inclusive, the Bureau of the Census applied the term "net debt" to the total outstanding obligation of cities, less the amount of sinking fund assets. The net debt so computed seldom represented the actual net debt because the computation did not take account of the assets of cities provided for the redemption of current debt, which includes special assessment bonds and certificates, revenue bonds and notes, warrants and trust liabilities.

Recognising this fact, the Bureau of the Census in its report for fiscal years subsequent to 1908 applied the terms "net funded and floating debt," "net indebtedness," and "net debt" to the difference between the gross funded and floating debt and those sinking fund assets which had been specifically provided for the amortization of such debt. In computing the net indebtedness for the years 1912 and 1913 the total sinking fund assets were deducted from the gross funded and floating debt, but for all years other than those noted above such assets of sinking funds as were provided for the amortization of special assessment debt were excluded from the calculation.

The following table and Diagrams 11 and 12 present for 146 cities a comparative summary of funded or fixed and floating debt, sinking fund assets, and net debt, total and per capita, at the close of the year for specified years from 1903 to 1925.

Table XVIII YEAR	Funded or fixed, and floating debt	SINKING FUND ASSETS		NET DEBT ¹	
		Amount	Per capita	Amount	Per capita
1925.....	\$5,541,490,597	\$1,301,111,992	\$36.65	\$4,240,378,605	\$119.45
1924.....	5,057,023,670	1,215,043,941	34.82	3,841,980,029	110.09
1922.....	4,324,114,718	1,051,408,771	31.27	3,280,645,947	97.57
1919.....	3,352,688,796	811,618,426	25.93	2,541,172,360	81.18
1917.....	3,150,424,610	704,573,046	23.26	2,445,851,564	80.75
1915.....	2,966,008,618	620,102,406	21.50	2,345,906,412	77.86
1913.....	2,490,461,618	540,454,805	19.20	1,950,006,813	69.28
1911.....	2,305,059,142	496,230,750	11.52	1,808,828,392	67.52
1909.....	1,959,162,993	422,063,594	16.81	1,537,099,399	61.21
1907.....	1,657,320,245	362,441,696	16.68	1,294,878,759	56.04
1905.....	1,438,741,408	319,395,648	14.53	1,119,345,755	50.94
1903.....	1,222,101,228	260,096,696	12.90	963,004,632	44.71

¹ Net debt: * funded and floating debt less assets in general sinking funds.

DIAGRAM 11.—PER CAPITA SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1925

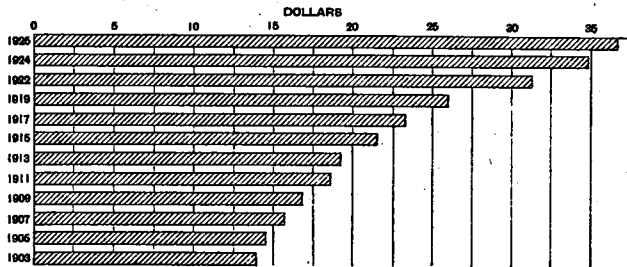
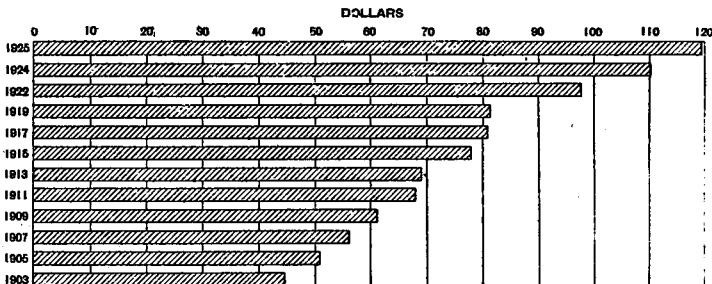


DIAGRAM 12.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1925



Increase of indebtedness with size of cities.—The per capita figures of Table 20 for the five groups of cities, classified according to population, are reproduced in the statement which follows.

GROUPS OF CITIES WITH SPECIFIED POPULATION	PER CAPITA OF GROSS DEBT			Per capita of net debt
	Total	For general departments and municipal service enterprises	For public service enterprises and investments	
500,000 and over.....	\$225.14	\$197.29	\$27.85	\$147.86
300,000 and less than 500,000.....	149.01	106.44	42.57	116.61
100,000 and less than 300,000.....	120.95	90.16	30.79	91.77
50,000 and less than 100,000.....	95.45	76.67	18.77	74.72
Over 30,000 and less than 50,000.....	87.07	71.21	15.86	64.34

¹ Includes \$122.49 undistributed. See note for Table 20, p. 415.

TABLE 21

Funded, floating, and special assessment indebtedness, classified by purpose for which incurred.—Table 21 presents a summary of that portion of the total city indebtedness to which, in the text description of Table 20, has been given the designation "funded and floating debt," and "special assessment bonds and certificates," classified according to the reported purpose for which the outstanding obligations were issued.

The classification for many cities is more or less imperfect, owing to the methods of recording debt in the financial books of those cities. The classes of debt obligations by purpose for which issued that are most accurately shown for all cities are those for the water-supply and lighting systems.

Bonds issued under such terms as local improvement, street improvement, and general improvement have, so far as possible, been tabulated under the more descriptive headings of the table, and only when such tabulation was impossible have they been tabulated as for "combined or unreported purposes."

Issues of bonds described as "refunding" have been classified according to the purposes for which the debt they replaced was incurred, whenever these purposes could be discovered without too extended a search of the earlier records, and the amount tabulated under this heading includes only what could not be so classified.

The designation "funding" is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be classified as issued for refunding.

TABLE 22

Debt classified by rate of interest.—The debt for which statistics are presented in Table 22 comprises the funded, floating, and special assessment debts which are shown in the table immediately preceding, together with the outstanding revenue loans. The total interest-bearing debt for which the rates were reported was \$6,549,388,397. In addition to this amount, Table 22 shows \$27,712,789, for which the rates were not reported, and \$2,583,638 noninterest-bearing.

Nominal and actual rates of interest.—By nominal rate of interest is meant the rate per cent stated in the obligation itself, and by actual rate is meant the percentage which the interest payment specified in the obligation constitutes of the actual amount of money received at its issue after allowance has been made for the proportional distribution of the premium or of the discount over the life of the obligation.

A discussion of the many elements that determine the rates of interest that cities pay for the use of money is not attempted in this report. It should be stated, however, that the rates paid depend largely upon the condition of the money market at the time the money is borrowed. Thus the rate of interest which a given city will be obliged to pay on debt obligations issued may vary considerably from year to year, so that the rates reported in Table 22 are not absolute measures of the credit of cities, since these rates must be considered with reference to the date of sale and other circumstances not evident from the table.

TABLE 23

Assessed valuation of property.—The valuations given in Table 23 are those of property which is subject to the general property tax for the uses of the divisions of the governments of the cities covered by this report and of property within these cities that is subject to taxation for uses of the State, county, and minor civil divisions. In certain cities the city valuations differ somewhat from the valuations on which State and county taxes are levied. This difference results largely from the fact that certain classes of property, especially property of corporations, are in certain States subject to State and county taxation, but the valuation of such property does not appear in the report of property taxed for city purposes. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, differs from that of the city corporation. These differences are due to (1) difference in the areas of the city corporation and the independent division, the independent

divisions in certain cities including territory outside the city limits, while in others they include only a portion of the territory within the cities; or (2) different bases of assessment, where the city makes an assessment of property for its own levy, while the independent district through its own board of assessors makes an independent assessment of the same property.

In examining the figures of Table 23 relating to assessed valuations it should be noted that those on a line designated as for city, State, county, or other civil divisions represent the assessed valuation of the property within the territory included in the jurisdiction of the city corporation, and which is subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the government of a city represent the assessed valuation of the property located within the limits of a city corporation subject to taxation for the maintenance of such division, as appraised at the assessment made for the purpose of such division, whether it is the same as or different from that made for city corporation purposes.

The table gives separately for the city corporation and each independent taxing division the valuation of all property in the division subject to the general property tax. (Definitions of the general property tax and special property taxes are given in the text for Table 3.)

The classification of property belonging to railroads, telegraph companies, and a number of similar corporations varies in the different States. In some States such properties are classified as real, in some as personal, in others as both real and personal, and in still others they are given a separate classification. Where such property is given a separate classification and is taxed for city purposes the valuation given it is shown in the table under the heading "Other property," under which heading are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient for a more complete tabulation.

Reported basis of assessment in practice.—The reported basis of assessment in practice is for most cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain cities the figures were obtained from the State tax commissions and represent approximately the proportion that the assessed valuation bears to the selling value, the figures given having been determined by a critical investigation involving a comparison between the assessed valuations of properties sold and the consideration received at such sales. The figures for both real and personal property for most cities are only approximately correct, although those for real property are the more trustworthy.

Per capita assessed valuation.—In the three columns under the heading "Per capita assessment" are shown the per capita valuations as assessed and as based on the true values of property within the territory under the jurisdiction of the city corporation and which is subject to the general property tax. In making these computations the valuations of property of independent divisions of the city situated outside the territorial limits of the city corporation have not been considered.

Tax rates.—The rates of levy for the general property tax per \$1,000 of assessed valuation and per \$1,000 of reported true value are given for each of the several divisions and independent subdivisions of government.

In the case of cities in which taxes are levied at two or more rates in different divisions of the city or on different classes of property in the same division of government, the figures shown in Table 23 for the city as a whole represent average rates based on the total levy and the total assessed valuation of property within the corporation, the specific rates of levy for the various divisions of the government or classes of property of such cities being given in Table XIX.

Cities with two or more tax rates.—In the majority of cities all sections and all property subject to the general property tax are taxed at the same rate. In a number of cities, however, this tax is levied at different rates, either in different sections or upon different classes of property. So far as the data collected were sufficiently definite to make the needed exhibit, such data have been arranged in Table XIX, which follows, so as to show for each portion of the city or class of property in the cities last referred to the assessed valuations of the property taxed at each rate and the amount of taxes levied at such rates.

City number	Table XIX CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Estimated true value
128	BERKELEY, CALIF.:				
	City corporation.....	\$77,322,813	\$1,214,279	1 \$15.70	1 \$10.99
	Original city and unsecured personal.....	63,561,613	1,004,246	15.80	11.06
	North Base annexation.....	4,981,575	77,210	15.50	10.85
	Claremont annexation.....	4,222,675	66,294	15.70	10.99
	Annexation (1920-21).....	4,556,950	66,529	14.60	10.22
144	FRESNO, CALIF.:				
	City corporation.....	46,897,189	802,012	1 17.10	1 7.52
	Original city.....	30,067,036	509,336	16.94	7.45
	Annexation No. 2.....	4,688,990	79,197	16.89	7.43
	Annexation No. 3.....	2,108,595	51,136	16.45	7.27
	Annexation No. 4.....	2,353,693	54,903	16.37	7.15
	Annexation No. 5.....	4,574,985	90,219	19.72	8.72
	Annexation No. 6.....	1,103,900	17,221	15.60	6.73
63	LONG BEACH, CALIF.:				
	City corporation.....	157,161,545	2,148,211	1 13.67	1 6.96
	Original city.....	69,019,990	966,280	14.00	7.13
	Annexations Nos. 1, 2, 3, and 4.....	23,311,650	321,701	13.90	7.04
	Annexations Nos. 5, 7, and 8.....	43,863,850	600,935	13.70	6.98
	Annexation No. 9.....	2,355,465	30,385	12.90	6.56
	Annexations Nos. 10, 11, and 12.....	18,610,600	228,910	12.30	6.23
	County.....	154,621,170	1,823,365	1 11.79	1 5.90
	Property in general.....	154,621,170	1,781,757	11.70	5.60
	Flood control district.....	130,868,345	91,608	0.70	0.35
9	LOS ANGELES, CALIF.:				
	City corporation.....	1,374,750,565	22,765,184	1 16.55	1 8.28
	Taxation districts Nos. 1, 4, and 11.....	827,686,435	13,491,289	16.30	8.15
	Taxation district No. 2.....	17,982,730	291,315	16.20	8.10
	Taxation districts Nos. 3, 6, and 7.....	219,304,425	3,508,871	16.00	8.00
	Taxation districts Nos. 5 and 8.....	240,726,240	3,659,039	15.20	7.60
	Taxation districts Nos. 9 and 10.....	29,417,600	450,089	15.30	7.65
	Taxation district No. 12.....	28,181,190	433,990	15.40	7.70
	Taxation district No. 13.....	3,452,760	54,208	15.70	7.85
	Taxation district No. 14.....	7,998,545	163,591	19.20	9.60
	Municipal improvement districts—				
	No. 1 and 17.....	253,758,505	101,503	0.40	0.20
	No. 2.....	3,131,100	29,432	9.40	4.70
	No. 3.....	5,144,805	26,210	4.90	2.45
	No. 7.....	57,099,415	17,130	0.30	0.15
	No. 11.....	13,958,100	55,832	4.00	2.00
	No. 18.....	4,890,055	4,401	0.90	0.45
	No. 19.....	5,249,560	12,599	2.40	1.20
	No. 20.....	2,322,175	3,251	1.40	0.70
	No. 22.....	13,890,885	150,022	10.80	5.40
	No. 23.....	4,110,345	27,538	6.70	3.35
	Water district No. 3.....	26,469,850	285,874	10.80	5.40
	County.....	1,374,750,565	17,734,613	1 12.90	1 6.45
	Property in general.....	1,374,750,565	15,397,206	11.20	5.60
	For free library.....	339,563,390	135,825	0.40	0.20
	Road districts.....	229,683,344	688,750	3.00	1.50
	Road improvement districts.....	37,118,265	253,889	1 6.84	1 3.42
	Water districts.....	1,274,751	13,363	1 9.72	1 4.86
	Lighting districts.....	49,491,020	85,125	1 1.72	1 0.86
	Flood control district.....	1,141,042,969	798,730	0.70	0.35
	Fire protection districts.....	101,731,542	335,714	1 3.80	1 1.65
	Drainage districts.....	17,871,757	18,587	1 1.04	1 0.52
	Sanitation districts.....	28,869,762	5,774	0.20	0.10
	Cemetery districts.....	16,497,007	1,650	0.10	0.05

1 Average rate.

FINANCIAL STATISTICS OF CITIES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Esti- mated true value
81	OAKLAND, CALIF.:				
	City corporation.....	\$212,055,965	\$4,706,214	¹ \$22.19	¹ \$11.10
	Original city.....	165,595,185	3,725,892	22.50	11.25
	Annexation.....	46,460,780	980,322	21.10	10.55
	School districts.....	199,886,597	2,485,278	¹ 12.43	¹ 6.25
	Original city.....	159,597,943	1,220,924	7.65	3.85
	Bray and Elmhurst.....	9,712,150	73,327	7.55	3.76
	Fruitvale.....	12,360,004	99,498	8.05	4.04
	Hayes.....	1,492,125	10,967	7.35	3.94
	Highland.....	2,178,375	17,754	8.15	4.06
	Lockwood.....	8,380,575	65,019	7.75	3.89
	Melrose.....	6,156,425	48,328	7.85	3.92
	Oakland High.....	199,886,597	949,461	4.75	2.39
	Sanitary districts.....	4,971,099	3,635	¹ 0.73	¹ 0.37
	Malrose No. 1.....	4,991,699	1,317	0.30	0.15
	Malrose No. 2.....	579,400	2,318	4.00	2.00
149	PASADENA, CALIF.:				
	City corporation.....	131,039,010	1,745,871	¹ 13.32	¹ 9.99
	Original city.....	80,203,785	1,074,731	13.40	10.05
	North Pasadena.....	16,121,095	214,411	13.30	9.98
	East Pasadena.....	22,742,895	301,116	13.24	9.93
	Other annexations.....	11,970,235	155,613	13.00	9.76
108	SACRAMENTO CALIF.:				
	City corporation.....	95,244,900	1,643,223	¹ 17.25	¹ 10.92
	Original city.....	75,189,270	1,308,294	17.40	11.01
	Annexations.....	20,055,630	334,929	16.70	10.60
193	SAN JOSE, CALIF.:				
	City corporation.....	34,266,250	521,525	¹ 15.22	¹ 6.09
	Original city and East San Jose.....	32,153,650	491,950	15.30	6.12
	West San Jose.....	1,410,260	20,574	14.66	5.86
	Palm Haven and North San Jose.....	85,600	1,192	13.93	5.57
	Stockton and White Street districts.....	616,740	7,709	12.50	5.00
	School districts.....	34,266,250	534,197	¹ 15.59	¹ 6.24
	Original city.....	31,345,645	492,127	15.70	6.28
	East San Jose, West San Jose, and North San Jose.....	2,244,430	33,442	14.90	5.96
	Stockton.....	519,055	6,800	13.10	5.24
	Palm Haven.....	59,435	773	13.00	6.20
	White Street district.....	97,685	1,055	10.80	4.32
178	STOCKTON, CALIF.:				
	City corporation.....	63,302,968	947,261	¹ 14.96	¹ 9.26
	Original city.....	54,640,740	819,611	15.00	9.28
	Annexation.....	7,580,600	112,193	14.80	9.16
	Annexation.....	1,037,828	14,945	14.40	8.91
	Annexation.....	43,800	512	11.70	7.15
347	COLORADO SPRINGS, COLO.:				
	School district.....	41,074,280	597,518	¹ 14.55	¹ 14.55
	Former No. 11.....	38,486,600	558,056	14.50	14.50
	Former No. 1.....	2,587,680	39,462	15.25	15.25
91	PUEBLO, COLO.:				
	City corporation.....	35,972,410	858,219	¹ 23.85	¹ 23.85
	Property in general.....	35,972,410	827,365	23.00	23.00
	Park district No. 1.....	12,315,825	9,852	0.80	0.80
	Park district No. 2.....	10,501,340	21,002	2.00	2.00
	School districts.....	35,972,410	528,261	¹ 14.69	¹ 14.69
	No. 1.....	15,000,495	225,007	15.00	15.00
	No. 20.....	20,971,915	303,254	14.46	14.46
46	BRIDGEPORT, CONN.:				
	City corporation.....	257,173,589	6,628,939	¹ 25.78	¹ 20.62
	First district.....	257,173,589	4,018,572	15.48	12.50
	Second district.....	253,433,687	2,610,367	10.30	8.24
48	HARTFORD, CONN.:				
	City corporation.....	302,663,840	5,568,895	¹ 18.39	¹ 14.72
	Urban property.....	302,250,641	5,564,346	10.40	14.73
	Suburban property.....	433,199	4,549	10.50	8.40

¹ Average rate.

DESCRIPTION OF GENERAL TABLES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Estimated true value
48	HARTFORD, CONN.—Continued.				
	School districts.....	\$302,683,840	\$386,375	\$1.28	\$1.02
	First and South.....	164,327,057	82,163	0.50	0.40
	Washington.....	13,590,504	16,580	1.22	0.98
	Northeast.....	11,653,328	20,393	1.75	1.40
	Northwest.....	23,972,560	59,931	2.50	2.00
	Second North.....	23,972,560	107,877	4.50	3.80
	West Middle.....	48,035,926	48,036	1.00	0.80
	Arsenal and Southwest.....	17,131,905	51,395	3.00	2.40
41	NEW HAVEN, CONN.:				
	City corporation.....	303,122,129	7,284,044	24.03	24.03
	General city.....	297,704,533	4,225,735	14.20	14.20
	Town.....	5,417,596	27,088	5.00	5.00
	City and town.....	303,122,129	3,031,221	10.00	10.00
211	STAMFORD, CONN.:				
	City corporation.....	60,547,621	1,151,339	19.02	12.36
	First district.....	45,644,141	912,883	20.00	13.00
	Second district.....	14,903,480	238,456	16.00	10.40
70	WATERBURY, CONN.:				
	City corporation.....	153,730,310	4,711,863	30.65	24.52
	First district.....	153,730,310	1,720,139	11.19	8.95
	Second district.....	149,686,209	2,991,724	20.00	16.00
	School districts.....	4,187,085	42,983	10.27	8.21
	Hopeville.....	2,090,180	20,308	14.50	11.60
	Park Road.....	774,107	3,484	4.50	3.60
	Reidville.....	352,495	2,820	8.00	6.40
	Ononoke and East Mountain.....	686,453	3,333	5.00	4.00
	East Farms.....	308,860	3,038	10.00	8.00
61	WILMINGTON, DEL.:				
	City corporation.....	122,694,600	2,377,801	19.25	19.25
	Property in general—				
	Taxed at full rate.....	117,891,550	2,239,939	19.00	19.00
	Taxed at half rate.....	2,625,875	24,946	9.50	9.50
	Corporations.....	2,377,175	112,916	47.50	47.50
14	WASHINGTON, D. C.:				
	City corporation.....	1,329,709,326	14,924,975	11.22	11.22
	Property in general.....	919,603,138	12,874,444	14.00	14.00
	Personal intangible.....	410,106,188	2,050,531	5.00	5.00
84	JACKSONVILLE, FLA.:				
	City corporation.....	79,201,960	1,865,624	23.56	14.13
	Property in general—				
	Inside fire limits.....	75,163,946	1,788,902	23.80	14.28
	Outside fire limits.....	4,038,014	76,722	19.00	11.40
94	TAMPA, FLA.:				
	City corporation.....	48,526,722	1,217,543	25.09	18.36
	Original city.....	30,259,172	801,868	26.50	8.83
	Annexations.....	11,188,187	273,988	24.50	8.17
	Annexations.....	7,084,363	141,687	20.00	6.67
113	AURORA, ILL.:				
	School districts.....	17,411,047	597,049	34.29	17.15
	No. 129.....	6,054,419	205,245	33.90	16.95
	No. 131.....	11,356,628	391,804	34.50	17.25
2	CHICAGO, ILL.:				
	Park districts.....	1,854,472,360	13,945,588	7.52	12.44
	Albany and North Shore.....	32,055,256	125,015	3.90	1.29
	Calumet.....	2,933,528	9,377	3.20	0.85
	Edison and Irving.....	28,195,518	169,173	6.00	1.97
	Fenwood.....	2,021,348	10,309	5.10	1.80
	Lincoln.....	290,700,941	2,994,220	10.30	3.34
	Northwest.....	45,676,530	187,274	4.16	1.31
	Portage.....	16,354,973	124,298	7.60	2.42
	Ravenswood Manor Gardens.....	2,856,677	9,713	3.40	0.85
	Ridge and West Pullman.....	6,398,125	37,109	5.80	2.16
	Ridge Avenue.....	8,294,374	38,108	4.60	1.67
	River.....	18,859,779	81,097	4.30	1.42
	South.....	1,016,563,774	7,014,290	6.90	2.24
	West Chicago.....	883,573,767	3,145,305	3.20	2.66

¹ Average rate.

FINANCIAL STATISTICS OF CITIES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Esti- mated true value
133	CICERO, ILL.:				
	Park districts.....	\$12,206,518	\$57,693	1 \$4.78	1 \$1.93
	Cicero.....	10,080,664	45,363	4.50	1.84
	Clyde.....	2,125,854	12,330	5.80	2.37
227	DANVILLE, ILL.:				
	City corporation.....	15,199,911	386,788	1 25.45	1 12.72
	Property in general.....	15,199,911	340,478	22.40	11.20
	Danville Township.....	14,212,761	43,349	3.05	1.53
	Newell Township.....	987,150	2,961	3.00	1.50
	Townships.....	15,199,911	55,332	1 3.64	1 1.82
	Danville.....	14,212,761	51,877	3.65	1.83
	Newell.....	987,150	3,455	3.50	1.75
241	ELON, ILL.:				
	City corporation.....	14,275,824	349,713	1 24.50	1 12.25
	Property in general.....	14,275,824	314,068	22.00	11.00
	Kane County.....	14,186,746	35,467	2.50	1.25
	Cook County.....	89,078	178	2.00	1.00
	County.....	14,275,824	114,328	1 8.01	1 4.00
	Kane.....	14,186,746	113,494	8.00	4.00
	Cook.....	89,078	834	9.40	4.68
	Townships.....	14,275,824	52,740	1 3.69	1 1.85
	Elgin.....	14,186,746	52,491	3.70	1.85
	Hanover.....	89,078	249	2.80	1.40
190	EVANSTON, ILL.:				
	City corporation.....	27,421,617	795,223	1 29.00	1 9.86
	Property in general.....	27,421,617	792,485	28.90	9.83
	Park district.....	2,738,205	2,738	1.00	0.34
	School districts.....	27,421,617	1,697,760	1 61.91	1 31.06
	Township High.....	27,421,617	728,673	26.50	9.01
	No. 75.....	18,482,170	665,358	36.00	12.32
	No. 76.....	8,939,447	306,729	34.20	11.49
239	MOLINE, ILL.:				
	City corporation.....	12,030,106	344,214	1 28.61	1 8.77
	Property in general.....	12,030,106	316,189	26.20	8.03
	Moline Township.....	11,860,666	28,466	2.40	0.74
	South Moline Township.....	169,440	559	3.30	1.01
	Townships.....	12,030,106	9,084	1 0.75	1 0.23
	Moline.....	11,860,666	8,302	0.70	0.21
	South Moline.....	169,440	782	4.50	1.38
103	ROCKFORD, ILL.:				
	City corporation.....	45,415,461	1,089,984	1 24.00	1 9.65
	Property in general.....	45,415,461	953,725	21.00	8.44
	Rockford Township.....	45,372,021	136,116	3.00	1.21
	Guilford Township.....	43,440	143	3.30	1.27
	Townships.....	45,415,461	172,013	1 3.80	1 1.53
	Rockford.....	45,372,021	172,414	3.80	1.53
	Guilford.....	43,440	199	4.60	1.76
216	ROCK ISLAND, ILL.:				
	City corporation.....	11,838,959	295,698	1 24.98	1 7.65
	Property in general.....	11,838,959	266,377	22.50	6.90
	Rock Island Township.....	10,831,483	25,996	2.40	0.74
	South Rock Island Township.....	1,007,476	3,326	3.30	1.01
	Townships.....	11,838,959	13,501	1 1.14	1 0.35
	Rock Island.....	10,831,483	8,685	0.80	0.25
	South Rock Island.....	1,007,476	4,836	4.80	1.47
86	EVANSVILLE, IND.:				
	Townships.....	123,757,400	207,807	1 1.61	1 1.61
	Pigeon.....	119,008,910	154,705	1.30	1.30
	Perry.....	2,950,330	19,767	6.70	6.70
	Knight.....	6,808,160	33,335	4.90	4.90

1 Average rate.

DESCRIPTION OF GENERAL TABLES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Esti- mated true value
21	INDIANAPOLIS, IND.:				
	Townships.....	\$644,491,040	\$208,306	1 80.32	1 80.32
	Center.....	573,005,380	186,227	0.32	0.32
	Perry.....	905,660	453	0.50	0.50
	Warren.....	12,455,030	2,491	0.20	0.20
	Washington.....	41,145,740	12,344	0.30	0.30
	Wayne.....	16,979,230	6,791	0.40	0.40
164	CEDAR RAPIDS, IOWA:				
	City corporation.....	20,761,770	600,745	1 28.94	1 6.68
	Property in general.....	12,259,820	588,471	48.00	7.29
	Agricultural lands.....	119,012	870	7.50	1.12
	Money and credits.....	8,385,938	11,404	1.36	1.36
	School district.....	20,761,770	1,064,896	1 51.29	1 11.85
	Property in general.....	12,375,832	1,039,570	84.00	12.75
	Money and credits.....	8,385,938	25,326	3.02	3.02
	State.....	20,761,770	145,257	1 7.00	1 1.62
	Property in general.....	12,375,832	142,322	11.50	1.75
	Money and credits.....	8,385,938	2,935	0.35	0.35
	County.....	20,761,770	292,885	1 14.16	1 3.26
	Property in general.....	12,375,832	288,357	23.30	3.54
	Money and credits.....	8,385,938	4,528	0.54	0.54
215	COUNCIL BLUFFS, IOWA:				
	City corporation.....	11,206,172	487,260	1 43.48	1 15.50
	Property in general.....	6,403,582	475,786	74.30	18.57
	Agricultural lands.....	841,320	3,105	4.10	2.27
	Money and credits.....	4,461,270	6,369	1.88	1.88
	School district.....	11,206,172	644,608	1 57.52	1 20.50
	Property in general.....	6,744,902	634,021	94.00	23.50
	Money and credits.....	4,461,270	10,587	2.37	2.37
	State.....	11,206,172	78,860	1 7.04	1 2.51
	Property in general.....	6,744,902	77,666	11.50	2.87
	Money and credits.....	4,461,270	1,294	0.29	0.29
	County.....	11,206,172	124,805	1 11.14	1 3.97
	Property in general.....	6,744,902	122,757	18.20	4.55
	Money and credits.....	4,461,270	2,048	0.46	0.46
167	DAVENPORT, IOWA:				
	City corporation.....	51,213,556	968,125	1 18.90	1 9.33
	Property in general.....	34,730,055	937,711	27.00	10.82
	Agricultural lands.....	413,490	2,067	5.00	2.00
	Money and credits.....	16,070,010	28,347	1.76	1.76
	School district.....	32,135,320	1,020,340	1 31.75	1 10.46
	Property in general.....	16,387,020	989,284	60.37	12.10
	Money and credits.....	16,748,300	31,056	1.97	1.97
	State.....	32,975,523	201,371	1 6.11	1 2.01
	Property in general.....	16,905,513	194,413	11.50	2.30
	Money and credits.....	16,070,010	6,958	0.43	0.43
	County.....	32,975,523	471,953	1 14.31	1 4.70
	Property in general.....	16,905,513	458,647	27.13	5.44
	Money and credits.....	16,070,010	13,306	0.83	0.83
54	DES MOINES, IOWA:				
	City corporation.....	88,493,663	2,715,478	1 30.68	1 9.37
	Property in general—				
	With garbage collection.....	40,600,205	2,396,630	59.03	10.87
	Without garbage collection.....	9,785,845	215,907	57.03	10.55
	Corporation lands.....	1,065,285	10,833	10.16	1.53
	Money and credits.....	43,041,248	92,108	2.14	2.14
	School district.....	88,493,663	2,982,579	1 33.70	1 10.29
	Property in general.....	45,452,315	2,880,313	63.37	11.67
	Money and credits.....	43,041,248	102,266	2.33	2.28
	State.....	88,493,663	541,253	1 6.12	1 1.87
	Property in general.....	45,452,315	522,702	11.50	2.12
	Money and credits.....	43,041,248	18,551	0.43	0.43

1 Average rate.

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Esti- mated true value
54	DES MOINES, IOWA—Continued.				
	County.....	\$88,493,663	\$1,322,576	1 \$14.95	1 \$4.56
	Property in general.....	45,452,315	1,277,210	28.10	5.18
	Money and credits.....	43,041,348	45,366	1.05	1.05
210	DUBUQUE, IOWA:				
	City corporation.....	17,552,855	616,059	1 35.10	1 10.24
	Property in general.....	10,676,090	603,199	56.50	11.33
	Money and credits.....	6,876,765	12,860	1.87	1.87
	School district.....	17,552,855	620,778	1 35.37	1 10.32
	Property in general.....	10,676,090	608,537	57.00	11.43
	Money and credits.....	6,876,765	12,241	1.78	1.78
	State.....	17,552,855	125,457	1 7.15	1 2.09
	Property in general.....	10,676,090	122,775	11.50	2.31
	Money and credits.....	6,876,765	2,682	0.39	0.39
	County.....	17,552,855	273,504	1 15.58	1 4.55
	Property in general.....	10,676,090	269,902	25.00	5.01
	Money and credits.....	6,876,765	6,602	0.96	0.96
104	SIOUX CITY, IOWA:				
	City corporation.....	34,826,905	1,149,184	1 33.00	1 10.79
	Property in general.....	23,353,044	1,120,946	48.00	12.00
	Agricultural lands.....	554,661	7,710	13.90	3.48
	Money and credits.....	10,919,200	20,528	1.88	1.88
	School district.....	34,826,905	1,727,802	1 49.61	1 16.22
	Property in general.....	23,907,705	1,697,447	71.00	17.75
	Money and credits.....	10,919,200	30,355	2.78	2.78
	State.....	34,826,905	279,853	1 8.04	1 2.63
	Property in general.....	23,907,705	274,939	11.50	2.88
	Money and credits.....	10,919,200	4,914	0.45	0.45
	County.....	34,826,905	532,890	1 15.30	1 5.00
	Property in general.....	23,907,705	523,579	21.90	5.48
	Money and credits.....	10,919,200	9,311	0.85	0.85
226	WATERLOO, IOWA:				
	City corporation.....	15,814,143	556,898	1 35.22	1 11.33
	Agricultural lands.....	46,009	231	5.00	0.90
	Property in general—				
	East Side.....	3,966,699	293,417	73.97	13.43
	West Side.....	3,377,215	248,461	73.57	13.35
	Money and credits—				
	East Side.....	3,236,787	5,788	1.79	1.79
	West Side.....	5,187,433	9,001	1.74	1.74
	School district.....	15,814,143	761,174	1 48.13	1 15.49
	Property in general—				
	East Side.....	3,980,365	388,842	97.69	17.68
	West Side.....	3,409,558	352,037	103.25	18.79
	Money and credits—				
	East Side.....	3,236,787	7,638	2.36	2.36
	West Side.....	5,187,433	12,657	2.44	2.44
	State.....	15,814,143	87,291	1 5.52	1 1.78
	Property in general.....	7,389,923	84,984	11.50	2.09
	Money and credits—				
	East Side.....	3,236,787	900	0.28	0.28
	West Side.....	5,187,433	1,407	0.27	0.27
	County.....	15,814,143	179,743	1 11.37	1 3.66
	Property in general.....	7,389,923	174,938	23.68	4.30
	Money and credits—				
	East Side.....	3,236,787	1,853	0.57	0.57
	West Side.....	5,187,433	2,897	0.56	0.56
180	TOPEKA, KANS.:				
	City corporation.....	83,175,952	946,891	1 11.38	1 9.68
	Real and personal tangible.....	78,378,517	942,898	12.03	10.23
	Personal intangible.....	4,797,435	3,998	0.83	0.71

1 Average rate.

DESCRIPTION OF GENERAL TABLES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Estimated true value
150	TOPEKA, KANS.—Continued.				
	School district.....	\$83, 175, 952	\$983, 729	1 \$11.83	1 \$10.06
	Real and personal tangible.....	78, 378, 517	979, 731	12.50	10.62
	Personal intangible.....	4, 797, 435	3, 998	0.83	0.71
	State.....	83, 175, 952	212, 053	12.55	12.17
	Real and personal tangible.....	78, 378, 517	210, 054	2.68	2.28
	Personal intangible.....	4, 797, 435	1, 999	0.42	0.35
	County.....	83, 175, 952	400, 945	4.82	4.10
	Real and personal tangible.....	78, 378, 517	398, 946	5.09	4.33
Personal intangible.....	4, 797, 435	1, 999	0.42	0.35	
91	WICHITA, KANS.:				
	City corporation.....	113, 548, 145	943, 425	8.31	5.82
	Real and personal tangible.....	110, 713, 415	941, 064	8.50	5.95
	Personal intangible.....	2, 834, 730	2, 361	0.83	0.58
	School district.....	113, 548, 145	1, 773, 776	15.62	10.93
	Real and personal tangible.....	110, 713, 415	1, 771, 415	18.00	11.20
	Personal intangible.....	2, 834, 730	2, 361	0.83	0.58
	State.....	113, 548, 145	297, 894	2.62	1.94
	Real and personal tangible.....	110, 713, 415	296, 712	2.68	1.88
Personal intangible.....	2, 834, 730	1, 182	0.42	0.29	
County.....	113, 548, 145	357, 679	3.15	2.21	
Real and personal tangible.....	110, 713, 415	356, 497	3.22	2.25	
Personal intangible.....	2, 834, 730	1, 182	0.42	0.29	
139	COVINGTON, KY.:				
	State.....	46, 764, 231	168, 806	3.61	3.39
	Real property.....	32, 607, 471	97, 522	3.00	2.03
	Personal property.....	14, 256, 760	71, 284	5.00	3.15
	County.....	39, 382, 443	197, 420	5.01	3.38
	Property in general.....	37, 079, 806	192, 815	5.20	3.53
Bank stock.....	2, 302, 637	4, 605	2.00	1.20	
161	LEXINGTON, KY.:				
	City corporation.....	50, 906, 382	1, 158, 463	22.76	14.94
	Property in general.....	45, 744, 355	1, 145, 491	23.80	15.44
	Bank stock.....	2, 162, 027	12, 972	6.00	3.90
	State.....	71, 733, 996	283, 594	3.95	2.68
	Real property.....	37, 542, 680	112, 628	3.00	1.97
Personal property.....	34, 191, 316	170, 966	5.00	3.51	
24	LOUISVILLE, KY.:				
	City corporation.....	366, 539, 846	7, 231, 630	19.73	15.97
	Property in general—				
	Subject to all taxes.....	347, 052, 669	7, 114, 579	20.50	16.60
	Manufacturing plants.....	1, 641, 838	10, 179	6.20	4.96
	Bank stock.....	17, 845, 339	107, 072	6.00	4.80
State.....	546, 335, 492	2, 282, 070	4.18	3.37	
Real property.....	224, 803, 441	674, 410	3.00	2.42	
Personal property.....	321, 532, 051	1, 607, 660	5.00	4.04	
148	SHERREVEPORT, LA.:				
	School districts.....	108, 187, 150	555, 541	5.13	3.39
	Property in general.....	108, 187, 150	432, 749	4.00	2.64
	Districts Nos. 1, 9, and 14.....	87, 956, 153	87, 956	1.00	0.66
	Districts Nos. 3a, 13, 18, and 19.....	5, 409, 858	27, 047	5.00	3.20
	District 3b.....	324, 861	1, 288	4.00	2.64
District 6.....	2, 163, 743	6, 491	3.00	1.98	
7	BALTIMORE, MD.:				
	City corporation.....	1, 476, 386, 372	26, 643, 885	18.05	16.04
	Property in general—				
	Full rate.....	810, 768, 783	20, 107, 065	24.80	21.37
	Suburban rate.....	64, 196, 685	1, 061, 362	16.53	14.24
	Rural rate.....	48, 738, 230	402, 919	8.27	7.04
	Annexation.....	222, 413, 413	4, 081, 731	18.35	15.81
	Securities.....	830, 269, 861	990, 808	3.00	3.00

1 Average rate.

FINANCIAL STATISTICS OF CITIES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF	
				Assessed valuation	Estimated true value
7	BALTIMORE, MD.—Continued.				
	State.....	\$1,322,213,828	\$3,284,292	1 32.48	1 32.19
	Property in general.....	1,054,371,676	2,882,379	2.73	2.35
	Securities.....	267,842,152	401,913	1.50	1.50
117	LANSING, MICH.:				
	City corporation.....	144,999,065	1,206,299	1 8.32	1 8.32
	First ward.....	12,140,900	103,075	8.54	8.54
	Second ward.....	32,549,715	265,375	8.19	8.19
	Third ward.....	23,074,330	190,524	8.30	8.30
	Fourth ward.....	16,253,975	136,014	8.41	8.41
	Fifth ward.....	12,579,780	106,671	8.53	8.53
	Sixth ward.....	32,952,980	272,622	8.31	8.31
	Seventh ward.....	12,125,800	99,959	8.29	8.29
	Eighth ward.....	3,321,605	32,059	9.73	9.73
111	SAGINAW, MICH.:				
	School districts.....	88,571,102	1,126,006	1 12.71	1 12.71
	East Side.....	57,338,606	655,950	11.44	11.44
	West Side.....	31,232,496	470,056	15.05	15.05
70	DULUTH, MINN.:				
	City corporation.....	131,951,182	2,007,022	1 15.21	1 7.64
	Property in general.....	81,126,239	1,956,197	24.11	9.23
	Money and credits.....	50,824,943	50,825	1.00	1.00
	School district.....	131,951,182	2,320,494	1 17.59	1 8.83
	Property in general.....	81,126,239	2,269,669	27.98	10.71
	Money and credits.....	50,824,943	50,825	1.00	1.00
	State.....	131,951,182	646,029	1 4.90	1 2.46
	Property in general.....	81,126,239	620,616	7.65	2.93
	Money and credits.....	50,824,943	25,413	0.50	0.50
	County.....	131,951,182	817,205	1 6.19	1 3.11
	Property in general.....	81,126,239	791,792	9.76	3.74
	Money and credits.....	50,824,943	25,413	0.50	0.50
16	MINNEAPOLIS, MINN.:				
	City corporation.....	401,307,311	17,456,691	1 43.50	1 19.59
	Property in general.....	120,770,232	7,020,374	58.13	22.05
	Fourth ward.....	81,748,692	4,694,827	57.43	21.74
	Fifth ward.....	46,439,403	2,657,727	57.23	21.61
	Sixth ward.....	7,290,887	422,361	57.93	22.33
	Seventh ward.....	11,603,615	673,358	58.03	21.90
	Eighth ward.....	30,745,537	1,782,626	57.98	21.96
	Money and credits.....	102,708,945	205,418	2.00	2.00
	County.....	401,307,311	2,339,379	1 5.95	1 2.68
	Property in general.....	298,598,366	2,338,025	7.83	2.97
	Money and credits.....	102,708,945	51,354	0.50	0.50
	State.....	401,307,311	2,335,631	1 5.82	1 2.62
	Property in general.....	298,598,366	2,284,377	7.65	2.90
	Money and credits.....	102,708,945	51,354	0.50	0.50
32	St. PAUL, MINN.:				
	City corporation.....	260,151,223	8,285,993	1 31.89	1 15.51
	Property in general—				
	Old city.....	123,455,093	5,761,649	46.67	18.13
	Annerations.....	50,731,377	2,352,414	46.37	18.03
	Money and credits.....	85,964,753	171,930	2.00	2.00
	State.....	260,151,223	1,375,508	1 5.29	1 2.57
	Property in general.....	174,184,470	1,332,526	7.65	2.97
	Money and credits.....	85,964,753	42,982	0.50	0.50
	County.....	260,151,223	2,861,319	1 11.00	1 5.36
	Property in general.....	174,184,470	2,818,337	16.18	6.29
	Money and credits.....	85,964,753	42,982	0.50	0.50
19	KANSAS CITY, Mo.:				
	City corporation.....	480,102,472	6,309,433	1 13.14	1 9.00
	Property in general—				
	Subject to all taxes.....	480,102,472	6,001,218	12.50	8.64
	Subject to special park levy.....	123,286,060	308,215	2.50	1.67

1 Average rate.

DESCRIPTION OF GENERAL TABLES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Estimated true value
100	St. JOSEPH, Mo.: City corporation..... Property in general— Subject to all taxes..... Subject to special park levy.....	\$79,241,390 79,241,390 24,063,020	\$1,023,086 950,897 72,189	1 12.91 12.00 3.00	1 39.08 8.44 2.10
6	St. LOUIS, Mo.: City corporation..... Property in general..... Merchants' and manufacturers' stock..... Steamboats.....	1,194,633,020 1,067,353,715 127,136,025 143,280	16,471,143 16,115,020 355,980 143	1 13.79 15.10 2.80 1.00	1 9.42 10.38 1.82 0.65
121	HOBOKEN, N. J.: City corporation..... Old Hoboken, real and personal, and Weehawken addition, personal..... Weehawken addition, real.....	95,595,194 69,676,038 25,919,156	3,349,946 2,444,817 905,129	1 35.04 35.09 34.92	1 35.04 35.09 34.92
223	AMSTERDAM, N. Y.: City corporation..... Property in general..... Real property of pensioners.....	30,278,250 30,233,900 44,350	323,379 323,200 179	1 10.68 10.69 4.04	1 9.09 9.10 3.43
229	AUBURN, N. Y.: City corporation..... Property in general..... Real property of pensioners.....	27,943,647 27,830,872 112,775	827,306 825,619 1,687	1 29.61 29.67 14.96	1 25.17 25.22 12.72
110	BINGHAMTON, N. Y.: City corporation..... Property in general..... Real property of pensioners.....	114,789,185 114,467,330 321,855	3,416,713 3,412,271 4,442	1 29.76 29.81 13.80	1 22.03 22.06 10.21
173	ELMIRA, N. Y.: City corporation..... Property in general..... Real property of pensioners.....	44,678,041 44,678,695 199,346	1,399,459 1,398,582 877	1 31.18 31.30 4.40	1 28.07 28.17 3.96
198	JAMESTOWN, N. Y.: City corporation..... Property in general..... Real property of pensioners.....	32,041,082 31,899,374 141,708	536,518 536,005 513	1 16.74 16.80 3.62	1 10.05 10.08 2.17
1	NEW YORK, N. Y.: City corporation..... General city—personal..... Manhattan Borough— Real..... Real..... Bronx Borough— Real..... Real..... Brooklyn and Richmond Boroughs— Real..... Real..... Queens Borough— Real..... Real.....	12,044,481,493 239,507,640 6,721,085,292 62,657,000 1,074,284,721 164,632,520 3,092,431,034 346,692,695 1,013,647,508 229,743,185	311,714,730 6,111,346 172,329,056 7,745 27,502,119 13,863 79,729,853 92,251 25,916,207 12,291	1 24.08 25.52 25.64 0.12 25.60 0.08 25.78 0.27 25.57 0.05	1 24.08 25.52 25.64 0.12 25.60 0.08 25.78 0.27 25.57 0.05
145	NIAGARA FALLS, N. Y.: City corporation..... Property in general..... Real property of pensioners.....	121,710,766 121,625,236 85,530	2,421,919 2,421,006 911	1 19.90 19.91 10.65	1 19.90 19.91 10.65
22	ROCHESTER, N. Y.: City corporation..... Property in general..... Real property of pensioners.....	470,926,949 470,407,299 519,650	13,734,915 13,726,237 8,678	1 29.17 29.18 16.70	1 23.33 23.34 13.36
69	SCHENECTADY, N. Y.: City corporation..... Property in general..... Real property of pensioners..... Albany and Ardsley Road light districts..... Broadway light district No. 1..... Broadway light district No. 2.....	176,406,977 176,284,503 122,474 1,645,000 1,430,100 3,426,750	3,904,775 3,868,434 1,493 2,745 521 8,487	1 22.14 21.94 12.19 1.67 0.36 1.02	1 22.14 21.94 12.19 1.67 0.36 1.02

1 Average rate.

FINANCIAL STATISTICS OF CITIES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Esti- mated true value
89	SCHENECTADY, N. Y.—Continued. City corporation—Continued.				
	Center Street light district.....	\$1,243,510	\$949	\$0.76	\$0.76
	Clinton Street light district.....	664,650	596	0.90	0.90
	Crane Street light district No. 1.....	715,990	1,309	1.83	1.83
	Crane Street light district No. 2.....	318,605	792	2.49	2.49
	Erie Boulevard light district.....	1,961,920	8,244	4.20	4.20
	Franco Avenue light district.....	302,100	906	3.00	3.00
	Jay Street light district.....	1,893,730	1,104	0.58	0.58
	Smith Street light district.....	668,050	1,751	2.62	2.62
	State Street light district No. 1.....	10,571,890	11,287	1.07	1.07
	State Street light district No. 2.....	1,014,910	1,157	1.14	1.14
109	TROY, N. Y.: City corporation.....	65,905,255	2,167,806	32.89	29.60
	Property in general.....	65,905,255	1,469,160	22.29	20.06
	Old Troy.....	54,472,586	656,939	12.06	10.85
	Lansingburg.....	9,591,220	20,132	2.10	1.89
	Sycaway, St. Marys, and North Greenbush.....	1,841,449	21,575	11.72	10.54
80	UTICA, N. Y.: City corporation.....	126,035,593	3,011,689	23.90	17.93
	Property in general.....	125,779,263	3,007,242	23.91	17.94
	Real property of pensioners.....	256,330	4,447	17.34	13.01
242	WATERTOWN, N. Y.: City corporation.....	43,990,420	1,172,057	26.64	23.98
	Property in general.....	43,846,080	1,169,574	26.67	24.01
	Real property of pensioners.....	144,340	2,483	17.20	15.48
186	GREENSBORO, N. C.: City corporation.....	84,729,065	903,459	10.66	8.00
	Original city.....	57,473,427	712,670	12.40	9.30
	Annexation.....	27,255,638	190,789	7.00	5.25
74	CANTON, OHIO: Townships.....	162,367,960	43,385	0.27	0.22
	Canton.....	152,988,710	35,496	0.23	0.19
	Plain.....	8,369,260	7,889	0.94	0.69
90	ALLENTOWN, PA.: City corporation.....	117,621,166	387,540	3.29	2.39
	Property in general.....	82,945,288	248,836	3.00	1.95
	Money at interest.....	34,675,878	138,704	4.00	4.00
126	ALTOONA, PA.: County.....	47,243,636	331,132	7.01	3.77
	Property in general.....	40,616,249	304,622	7.50	3.75
	Money at interest.....	6,627,387	26,510	4.00	4.00
181	BETHLEHEM, PA.: County.....	54,910,642	314,341	5.72	3.41
	Property in general— Northampton.....	33,726,496	238,085	7.00	3.50
	Lehigh.....	6,481,195	19,444	3.00	1.95
	Money at interest.....	14,702,951	58,812	4.00	4.00
120	CHESTER, PA.: County.....	55,832,053	191,048	3.42	2.47
	Property in general.....	43,038,737	139,875	3.25	2.17
	Money at interest.....	12,793,316	51,173	4.00	4.00
224	EASTON, PA.: County.....	36,762,993	223,508	6.08	3.59
	Property in general.....	25,485,565	178,399	7.00	3.50
	Money at interest.....	11,277,428	45,109	4.00	4.00
64	ERIE, PA.: County.....	69,371,049	466,305	6.72	4.19
	Property in general.....	62,940,556	440,584	7.00	4.20
	Money at interest.....	6,430,493	25,721	4.00	4.00
95	HARRISBURG, PA.: County.....	90,206,954	500,418	5.55	3.81
	Property in general.....	69,795,030	418,770	6.00	3.78
	Money at interest.....	20,411,924	81,648	4.00	4.00

1 Average rate.

DESCRIPTION OF GENERAL TABLES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Esti- mated true value
226	HAZLETON, PA.:				
	County.....	\$20,535,620	\$188,925	1 86.40	1 \$3.31
	Property in general.....	24,407,617	166,413	6.90	3.24
	Money at interest.....	5,128,003	20,512	4.00	4.00
112	JOHNSTOWN, PA.:				
	County.....	76,513,035	447,846	1 5.85	1 3.90
	Property in general.....	70,896,890	425,381	6.00	3.90
	Money at interest.....	5,616,145	22,465	4.00	4.00
147	LANCASTER, PA.:				
	County.....	57,410,776	171,335	1 2.98	1 2.23
	Property in general.....	38,872,025	97,180	2.50	1.67
	Money at interest.....	18,538,751	74,155	4.00	4.00
108	McKEESPORT, PA.:				
	County.....	61,075,025	362,287	1 5.93	1 5.19
	Property in general.....	49,678,700	316,702	6.38	5.42
	Money at interest.....	11,396,325	45,585	4.00	4.00
166	NEW CASTLE, PA.:				
	County.....	52,956,212	318,408	1 6.01	1 4.29
	Property in general.....	42,633,345	277,117	6.50	4.33
	Money at interest.....	10,322,867	41,291	4.00	4.00
235	NORRISTOWN, PA.:				
	County.....	40,308,695	138,809	1 3.44	1 1.63
	Property in general.....	22,425,860	67,273	3.00	1.00
	Money at interest.....	17,882,835	71,531	4.00	4.00
3	PHILADELPHIA, PA.:				
	City corporation.....	3,967,810,352	55,692,155	1 14.04	1 14.04
	Urban—				
	Outside poor district.....	422,175,114	7,210,194	17.10	17.10
	Inside poor district.....	2,460,009,427	43,050,165	17.50	17.50
	Suburban—				
	Outside poor district.....	86,109,555	981,649	11.40	11.40
	Inside poor district.....	43,134,980	502,953	11.66	11.66
	Farm—				
	Outside poor district.....	16,775,300	143,420	8.55	8.55
	Inside poor district.....	7,650,800	66,944	8.75	8.75
	Money at interest.....	931,955,176	3,727,321	4.00	4.00
	Poor districts.....	525,059,969	194,612	1 0.37	1 0.37
	Urban.....	422,175,114	168,870	0.40	0.40
	Suburban.....	86,109,555	22,388	0.26	0.26
	Farm.....	16,775,300	3,355	0.20	0.20
10	PITTSBURGH, PA.:				
	City corporation.....	1,014,116,820	17,498,163	1 17.25	1 14.67
	Land.....	548,219,170	12,280,110	22.40	19.04
	Buildings.....	465,897,650	5,218,053	11.20	9.52
	County.....	1,321,087,825	7,561,903	1 5.72	1 4.84
	Property in general.....	958,970,270	6,113,435	6.38	5.10
	Money at interest.....	362,117,555	1,448,468	4.00	4.00
52	SCRANTON, PA.:				
	City corporation.....	145,717,040	2,755,810	1 18.92	1 9.46
	Land.....	79,247,030	1,941,552	24.50	12.26
	Improvements and personal property.....	66,470,010	814,258	12.25	6.13
	County.....	125,031,888	735,165	1 5.88	1 2.44
	Property in general.....	117,418,845	704,512	6.00	2.40
	Money at interest.....	7,663,043	30,652	4.00	4.00
101	WILKES-BARR, PA.:				
	County.....	121,283,112	755,765	1 6.23	1 4.57
	Property in general.....	93,321,407	643,918	6.90	4.69
	Money at interest.....	27,961,705	111,847	4.00	4.00
200	WILLIAMSPORT, PA.:				
	County.....	28,976,647	219,200	1 7.56	1 4.59
	Property in general.....	18,780,670	178,416	9.50	4.75
	Money at interest.....	10,195,977	40,784	4.00	4.00

1 Average rate.

FINANCIAL STATISTICS OF CITIES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Esti- mated true value
169	YORK, PA.: County.....	\$36,187,119	\$295,455	1 88.16	1 83.42
	Property in general.....	25,117,789	261,178	10.00	3.33
	Money at interest.....	11,069,330	44,277	4.00	4.00
115	PAWTUCKET, R. I.: City corporation.....	126,049,270	2,172,317	1 17.23	1 17.23
	Property in general.....	113,711,180	2,137,770	18.80	18.80
	Personal intangible.....	12,338,090	34,547	2.80	2.80
30	PROVIDENCE, R. I.: City corporation.....	574,920,670	10,012,625	1 17.42	1 17.42
	Property in general.....	442,255,070	9,641,161	21.80	21.80
	Personal intangible.....	132,665,600	371,464	2.80	2.80
165	WOONSOCKET, R. I.: City corporation.....	81,819,900	1,859,376	1 22.73	1 22.73
	Property in general.....	77,632,400	1,847,651	23.80	23.80
	Personal intangible.....	4,187,500	11,725	2.80	2.80
167	BEAUMONT, TEX.: City corporation.....	49,926,080	1,152,750	1 23.09	1 17.32
	General city.....	49,926,080	738,906	14.80	11.10
	School district.....	47,027,780	413,844	8.80	6.60
81	EL PASO, TEX.: City corporation.....	101,658,870	1,936,501	1 19.05	1 13.33
	General city.....	101,658,870	1,931,518	19.00	13.30
	Paving district.....	24,915,000	4,983	0.20	0.14
36	SAN ANTONIO, TEX.: City corporation.....	188,202,180	3,276,851	1 17.41	1 13.06
	General city.....	188,202,180	3,237,077	17.20	12.90
	Improvement districts—				
	Nos. 1 and 13.....	8,685,210	2,606	0.30	0.23
	Nos. 2 and 9.....	12,154,410	4,861	0.40	0.30
	Nos. 3, 8, and 10.....	20,589,900	10,295	0.50	0.38
	No. 4.....	7,937,590	10,319	1.30	0.98
	No. 7.....	4,704,750	2,823	0.60	0.45
	Nos. 11 and 12.....	37,648,550	7,530	0.20	0.15
	No. 14.....	1,675,330	1,340	0.80	0.60
246	LYNCHBURG, VA.: City corporation.....	53,823,544	757,986	1 14.08	1 11.19
	Property in general.....	31,834,743	668,530	21.00	14.61
	Personal intangible—				
	Bonds, notes, etc.....	5,267,475	10,635	2.00	2.00
	Capital, and shares of stock.....	11,492,753	34,478	3.00	3.00
	Bank stock.....	5,228,573	44,443	8.50	8.50
	State.....	58,759,155	225,583	1 3.84	1 3.09
	Real estate, personal tangible, and bank stock.....	37,723,235	94,322	2.50	1.81
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc.....	5,516,586	19,308	3.50	3.50
	Capital.....	6,667,426	56,928	8.50	8.50
	Money.....	2,591,778	5,184	2.00	2.00
	Shares of stock.....	6,230,130	49,841	8.00	8.00
184	NEWPORT NEWS, VA.: City corporation.....	43,152,030	825,776	1 19.14	1 13.95
	Property in general.....	33,988,308	785,133	23.10	15.83
	Real.....	621,303	8,387	13.50	9.45
	Real.....	427,315	6,555	13.00	9.10
	Personal intangible—				
	Bonds, notes, etc.....	2,541,481	5,083	2.00	2.00
	Capital, and shares of stock.....	4,683,125	14,049	3.00	3.00
	Bank stock.....	890,498	7,569	8.50	8.50
	State.....	44,178,777	140,313	1 3.18	1 2.33
	Real estate, personal tangible, and bank stock.....	35,927,424	89,818	2.50	1.73
	Personal intangible—				
	Bonds of cities and counties of Vir- ginia, and bonds, notes, etc.....	2,549,911	8,925	3.50	3.50
	Capital.....	4,130,794	35,112	8.50	8.50
	Money.....	1,018,317	2,039	2.00	2.00
	Shares of stock.....	552,331	4,419	8.00	8.00

1 Average rate.

DESCRIPTION OF GENERAL TABLES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed valuation	Esti- mated true value
44	NORFOLK, VA.:				
	City corporation.....	\$212,086,068	\$4,780,068	222.30	\$15.41
	Property in general.....	166,896,426	4,562,162	27.50	17.49
	Personal intangible—				
	Bonds, notes, etc.....	20,879,140	41,758	2.00	2.00
	Capital, and shares of stock.....	15,266,295	45,796	3.00	3.00
	Bank stock.....	10,046,207	80,362	8.00	8.00
	State.....	216,233,458	650,700	3.01	2.09
	Real estate, personal tangible, and bank stock.....	175,941,633	439,854	2.50	1.62
	Personal intangible—				
	Bonds of cities and counties of Vir- ginia, and bonds, notes, etc.....	21,684,090	75,894	3.50	3.50
	Capital.....	12,288,980	104,453	8.50	8.50
	Money.....	3,242,440	6,685	2.00	2.00
	Shares of stock.....	2,976,705	23,814	8.00	8.00
222	PETERSBURG, VA.:				
	City corporation.....	43,324,367	631,951	14.58	11.85
	Property in general.....	27,962,934	559,259	20.00	14.90
	Annexations—				
	Real, and personal tangible.....	1,161,885	13,312	11.50	8.50
	Real.....	26,000	337	13.50	10.11
	Personal intangible—				
	Bonds, notes, etc.....	2,290,843	4,582	2.00	2.00
	Capital, and shares of stock.....	3,435,550	25,390	3.00	3.00
	Bank stock.....	3,420,155	29,071	8.50	8.50
	State.....	44,991,835	164,508	3.66	2.99
	Real estate, personal tangible, and bank stock.....	32,569,974	81,425	2.50	1.91
	Personal intangible—				
	Bonds of cities and counties of Vir- ginia, and bonds, notes, etc.....	2,459,494	8,608	3.50	3.50
Capital.....	7,636,770	64,063	8.50	8.50	
Money.....	1,488,517	2,998	2.00	2.00	
Shares of stock.....	926,780	7,414	8.00	8.00	
138	PORTSMOUTH, VA.:				
	City corporation.....	44,707,765	906,551	20.28	12.67
	Property in general.....	39,001,671	877,538	22.50	13.33
	Personal intangible—				
	Bonds, notes, and shares of stock, etc.....	1,412,167	2,824	2.00	2.00
	Capital.....	1,874,370	5,623	3.00	3.00
	Bank stock.....	2,419,567	20,566	8.50	8.50
	State.....	45,486,843	127,095	2.79	1.76
	Real estate, personal tangible, and bank stock.....	41,421,228	103,553	2.50	1.52
	Personal intangible—				
	Bonds of cities and counties of Vir- ginia, and bonds, notes, etc.....	1,276,533	4,468	3.50	3.50
	Capital.....	1,874,370	15,932	8.50	8.50
	Money.....	695,983	1,392	2.00	2.00
	Shares of stock.....	218,729	1,750	8.00	8.00
89	RICHMOND, VA.:				
	City corporation.....	325,480,536	4,923,027	15.13	11.50
	Property in general.....	163,810,579	4,070,022	21.00	15.42
	Personal tangible.....	21,604,570	421,269	19.50	7.50
	Personal intangible—				
	Bonds, notes, etc.....	28,624,656	57,249	2.00	2.00
	Capital, and shares of stock.....	57,777,863	173,333	3.00	3.00
	Bank stock.....	22,662,868	201,134	8.50	8.50
	State.....	340,385,240	1,213,635	3.57	2.74
	Real, personal tangible, and bank stock.....	239,078,017	597,694	2.50	1.75
	Personal intangible—				
	Bonds of cities and counties of Vir- ginia, and bonds, notes, etc.....	20,117,381	105,411	3.50	3.50
	Capital.....	42,966,123	265,212	6.50	6.50
	Money.....	13,411,979	26,824	2.00	2.00
Shares of stock.....	14,811,740	118,494	8.00	8.00	

¹ Average rate.

FINANCIAL STATISTICS OF CITIES

City number	Table XIX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TA RATE PER \$1,000 OF		
				Assessed valuation	Esti- mated true value	
141	ROANOKE, VA.:					
	City corporation.....	\$73,275,451	\$1,274,072	1 \$17.39	1 \$6.6	
	Property in general.....	53,147,900	1,195,881	22.50	7.0	
	Personal intangible.....					
	Bonds, notes, etc.....	7,287,607	14,375	2.00	2.0	
	Capital, and shares of stock.....	8,277,006	24,831	3.00	3.0	
	Bank stock.....	4,662,938	38,765	8.50	8.5	
	State.....	78,002,178	249,856	1 3.20	1 1.2	
	Real estate, personal tangible, and bank stock.....	58,769,075	146,923	2.50	0.8	
	Personal intangible.....					
	Bonds of cities and counties of Vir- ginia, and bonds, notes, etc.....	7,583,717	26,544	3.50	3.5	
	Capital.....	6,855,748	58,274	8.50	8.5	
	Money.....	3,372,880	6,745	2.00	2.0	
	Shares of stock.....	1,421,258	11,370	8.00	8.0	
20	SEATTLE, WASH.:					
	City corporation.....	251,831,921	8,947,735	1 35.53	1 17.7	
	Old limits.....	175,017,870	6,281,404	35.89	17.5	
	New limits.....	37,747,371	1,346,823	35.68	17.5	
	Ballard.....	6,740,490	227,966	33.82	16.8	
	Columbia, Dunlap, South Park, and West Seattle.....	20,037,427	668,245	33.25	16.6	
	Georgetown.....	2,640,134	89,365	33.47	16.7	
	Ravenna, Southeast Seattle, and South Seattle.....	8,052,745	284,985	35.39	17.6	
	Yesler.....	1,585,884	51,948	32.55	16.5	
	County.....	251,831,921	3,746,604	1 14.88	1 7.4	
	Property in general.....	251,831,921	3,387,139	13.45	6.7	
	Road districts.....	43,847,870	359,465	1 8.20	1 4.1	
	72	SPOKANE, WASH.:				
		School district.....	87,537,829	1,121,920	1 12.82	1 6.4
Former No. 81.....		85,436,921	1,090,175	12.76	6.3	
Former No. 122.....		2,100,908	31,745	15.11	7.5	
103	TACOMA, WASH.:					
	City corporation.....	60,070,347	1,431,761	1 23.83	1 10.7	
	General city.....	60,070,347	31,357	0.52	0.5	
	District No. 1.....	48,007,997	1,139,026	23.73	10.6	
	District No. 2.....	9,707,257	219,532	22.62	10.1	
	Districts Nos. 3 and 4.....	1,649,777	29,742	18.03	8.1	
	District No. 5.....	705,316	12,104	17.16	7.7	
	School districts.....	60,070,347	870,571	1 14.49	1 6.5	
	No. 10.....	59,938,192	869,104	14.50	6.5	
No. 38.....	132,165	1,467	11.10	5.0		
173	CHARLESTON, W. VA.:					
	County.....	105,251,996	472,684	1 4.49	1 2.6	
	Property in general.....	102,278,129	455,138	4.45	2.6	
	Fifteenth ward.....	2,973,867	17,546	5.90	3.0	
148	WHEELING, W. VA.:					
	City corporation.....	116,149,297	862,389	1 7.42	1 7.4	
	Original city.....	84,891,814	641,782	7.56	7.4	
	Fulton.....	1,535,803	10,044	6.54	6.4	
	Woodsdale.....	4,377,346	34,931	7.98	7.9	
	Edgewood.....	4,353,364	28,950	6.65	6.6	
	Pleasant Valley.....	1,865,710	11,678	6.16	6.1	
	Elm Grove.....	4,142,364	34,218	8.26	8.2	
	Warwood.....	5,284,145	42,485	8.04	8.0	
	Other annexations.....	9,668,751	58,303	6.03	6.0	
	School districts.....	116,149,297	1,175,548	1 10.12	1 10.1	
	Original city.....	84,891,814	806,472	9.50	9.5	
	Annexations.....	7,282,993	87,396	12.00	12.0	
	Annexations.....	22,755,448	268,514	11.80	11.8	
Annexations.....	1,219,042	13,166	10.80	10.8		
237	GREEN BAY, WIS.:					
	City corporation.....	54,972,680	1,090,870	1 19.84	1 18.1	
	Property in general.....	51,390,400	1,011,844	19.69	18.1	
	Public utilities.....	3,487,874	47,664	13.67	13.6	
	Public utilities.....	94,406	1,985	21.02	21.0	
	Sewer districts—					
	Nos. 1, 5, 17, and 18.....	8,885,215	13,328	1.50	1.5	
	Nos. 2, 11, 14, and 16.....	13,025,405	6,513	0.50	0.5	
	Nos. 3, 4, and 8.....	9,536,460	9,536	1.00	0.9	
	County.....	54,878,274	364,668	1 6.65	1 6.1	
Property in general.....	51,390,400	350,002	6.81	6.8		
Public utilities.....	3,487,874	14,666	4.20	4.2		

1 Average rate.

DESCRIPTION OF GENERAL TABLES

City number	Table XIX—Continued			AGGREGATE TAX RATE PER \$1,000 OF—	
	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	Assessed valuation	Estimated true value
161	KENOSHA, Wis.:				
	City corporation.....	\$66,417,491	\$1,602,831	1 24.13	1 \$15.63
	Property in general.....	63,694,120	1,565,614	24.58	15.68
	Public utilities.....	2,723,371	37,217	13.67	13.67
	County.....	66,417,491	356,659	1 5.37	1 3.48
	Property in general.....	63,694,120	345,208	5.42	3.46
244	LA CROSSE, Wis.:				
	City corporation.....	47,609,431	1,029,693	1 21.63	1 19.11
	Property in general.....	45,142,679	985,983	22.06	19.37
	Public utilities.....	2,466,752	33,710	13.67	13.67
	County.....	47,609,431	233,241	1 4.90	1 4.33
	Property in general.....	45,142,679	222,869	4.94	4.24
188	MADISON, Wis.:				
	City corporation.....	133,652,197	2,375,971	1 17.78	1 16.37
	Property in general.....	132,628,780	2,361,985	17.81	16.38
	Public utilities.....	1,023,417	13,986	13.67	13.67
	County.....	133,652,197	580,150	1 4.19	1 3.86
	Property in general.....	132,628,780	555,847	4.19	3.86
13	MILWAUKEE, Wis.:				
	City corporation.....	860,902,659	19,841,121	1 23.05	1 18.97
	Property in general.....	810,509,504	542,312	0.67	0.54
	East sewer district.....	180,529,430	4,133,239	22.90	18.61
	West sewer district.....	456,684,779	10,472,137	22.94	18.68
	South sewer district.....	173,395,295	3,983,202	22.97	18.69
240	OSHTOSH, Wis.:				
	City corporation.....	48,647,635	1,114,032	1 22.90	1 18.07
	Property in general.....	45,496,045	1,071,013	23.54	18.31
	Public utilities.....	3,151,590	43,069	13.67	13.67
	County.....	48,647,635	307,120	1 6.31	1 4.98
	Property in general.....	45,496,045	293,838	6.46	5.02
122	RAMIRE, Wis.:				
	City corporation.....	97,150,250	1,769,769	1 18.22	1 13.32
	Property in general.....	87,998,720	1,644,696	18.69	13.29
	Public utilities.....	9,151,530	125,083	13.67	13.67
	County.....	97,150,250	373,755	1 3.85	1 2.81
	Property in general.....	87,998,720	325,275	3.81	2.71
238	SHERBOGAN, Wis.:				
	City corporation.....	45,649,739	1,137,293	1 24.91	1 18.45
	Property in general.....	44,282,387	1,103,355	25.49	18.61
	Public utilities.....	2,151,721	29,405	13.67	13.67
	Public utilities.....	215,631	4,533	21.02	21.02
	County.....	45,434,108	266,145	1 5.88	1 4.33
214	SUPERIOR, Wis.:				
	City corporation.....	59,208,994	1,193,529	1 20.16	1 14.98
	Property in general.....	47,941,829	949,847	19.81	13.88
	Public utilities.....	650,000	8,883	13.67	13.67
	Public utilities.....	10,617,166	223,218	21.02	21.02
	Sewer districts— Nos. 2 and 3.....	22,716,000	11,358	0.50	0.35
No. 3.....	148,667	223	1.50	1.05	
County.....	48,591,829	483,019	1 9.94	1 6.99	
Property in general.....	47,941,829	480,286	10.02	7.02	
Public utilities.....	650,000	2,733	4.20	4.20	

1 Average rate.

Special property taxes.—In prior years there was shown in Table 23 the valuation of property subject to special property taxes and the total and per capita levy of such taxes; but for 1925 the data pertaining to special property taxes are presented separately in Table XX, which follows.

City number	Table XX CITY, AND DIVISION OF GOVERNMENT OR CLASSES OF PROPERTY	Assessed valuation	Tax rate per \$1,000 of as- sessed valuation	LEVY	
				Total	Per capita
	Total-----			\$10,346,516	\$0.25
46	BRIDGEPORT, CONN.: City corporation—stocks, bonds, etc-----	\$2,223,100	\$10.00	22,231	(¹)
48	HARTFORD, CONN.: City corporation—corporation and bank stock----- School district—corporation and bank stock-----	89,710,086 44,147,190	10.00 10.00	897,100 441,471	5.71 2.81
124	NEW BRITAIN, CONN.: City corporation—bank stock-----	1,809,434	10.00	18,094	0.27
41	NEW HAVEN, CONN.: City corporation----- Corporation and bank stock----- Shellfish beds-----	9,821,873 9,801,873 20,000	* 10.02 10.00 20.00	98,419 98,019 400	0.55 0.55 (²)
211	STAMFORD, CONN.: Town—corporation and bank stock-----	1,090,800	10.00	10,908	0.27
79	WATERBURY, CONN.: City corporation—bank stock-----	1,995,943	10.00	19,959	(¹)
61	WILMINGTON, DEL.: City corporation—horses and mules-----		* 1.00	475	(³)
236	LEWISTON, ME.: City corporation—bank stock-----	507,292	15.00	7,610	0.22
105	PORTLAND, ME.: City corporation—bank stock-----	3,884,467	15.00	58,267	0.77
7	BALTIMORE, MD.: City corporation----- Bank stock----- Savings bank deposits-----	181,600,000 36,600,000 145,000,000	* 2.51 10.00 1.88	637,875 369,000 271,875	0.80 0.49 0.34
170	HAVERTHILL, MASS.: City corporation—bank stock----- State—bank stock-----	38,560 41,440	30.40 30.40	1,172 1,260	0.02 0.03
87	LAWRENCE, MASS.: City corporation—bank stock----- State—bank stock-----	114,308 132,092	28.00 28.00	3,201 3,699	0.03 0.04
71	LOWELL, MASS.: City corporation—bank stock----- State—bank stock-----	14,450 15,550	31.80 31.80	460 494	(²) (²)
180	PITTSFIELD, MASS.: City corporation—bank stock----- State—bank stock-----	200,265 189,735	30.20 30.20	6,048 5,730	0.13 0.12
96	MANCHESTER, N. H.: City corporation----- Bank stock----- Savings bank deposits-----	17,432,236 251,450 17,180,906	* 7.54 10.00 7.50	131,371 2,514 128,857	1.58 0.03 1.55
155	ATLANTIC CITY, N. J.: City corporation—bank stock----- County—bank stock-----	4,658,000 4,658,000	3.75 3.75	17,468 17,468	0.33 0.33
92	BATONNE, N. J.: City corporation—bank stock----- County—bank stock-----	1,732,267 1,732,267	3.75 3.75	6,496 6,496	0.07 0.07
59	CAMDEN, N. J.: City corporation—bank stock----- County—bank stock-----	7,171,493 7,171,493	3.75 3.75	26,893 26,893	0.21 0.21
137	EAST ORANGE, N. J.: City corporation—bank stock----- County—bank stock-----	2,280,400 2,280,400	3.75 3.75	8,552 8,552	0.14 0.14
73	ELIZABETH, N. J.: City corporation—bank stock----- County—bank stock-----	3,621,600 3,621,600	3.75 3.75	13,581 13,581	(¹) (¹)
121	HOBOKEN, N. J.: City corporation—bank stock----- County—bank stock-----	4,194,133 4,194,133	3.75 3.75	15,728 15,728	0.23 0.23
23	JERSEY CITY, N. J.: City corporation—bank stock----- County—bank stock-----	13,624,533 13,624,533	3.75 3.75	51,092 51,092	0.16 0.16
15	NEWARK, N. J.: City corporation—bank stock----- County—bank stock-----	31,916,000 31,916,000	3.75 3.75	119,685 119,685	0.26 0.26
220	NEW BRUNSWICK, N. J.: City corporation—bank stock----- County—bank stock-----	2,432,000 2,432,000	3.75 3.75	9,120 9,120	0.24 0.24

¹ Per capita not computed.

* Average rate.

² Less than one-half of 1 cent.

³ Horses and mules taxed at \$1 each.

DESCRIPTION OF GENERAL TABLES

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City number	Table IX—Continued CITY, AND DIVISION OF GOVERNMENT OR CLASSES OF PROPERTY	Assessed valuation	Tax rate per \$1,000 of as- sessed valuation	LEVY	
				Total	Per capita
231	ORANGE, N. J.:				
	City corporation—bank stock.....	\$331,928	\$3.75	\$3,120	\$0.09
	County—bank stock.....	831,928	3.75	3,120	0.09
118	PASSAIC, N. J.:				
	City corporation—bank stock.....	5,123,467	3.75	19,213	0.28
	County—bank stock.....	5,123,467	3.75	19,213	0.28
83	PATERSON, N. J.:				
	City corporation—bank stock.....	10,476,795	3.75	39,288	0.28
	County—bank stock.....	10,476,795	3.75	39,288	0.28
179	PERTH AMBOY, N. J.:				
	City corporation—bank stock.....	1,344,197	3.75	5,041	0.11
	County—bank stock.....	1,344,197	3.75	5,041	0.11
56	TRENTON, N. J.:				
	City corporation—bank stock.....	7,120,800	3.75	26,703	0.20
	County—bank stock.....	7,120,800	3.75	26,703	0.20
68	ALBANY, N. Y.:				
	City corporation—bank stock.....	11,399,576	10.00	113,996	0.97
223	AMSTERDAM, N. Y.:				
	City corporation—bank stock.....	2,062,875	10.00	20,629	0.58
229	AUBURN, N. Y.:				
	City corporation—bank stock.....	967,885	10.00	9,679	0.27
12	BUFFALO, N. Y.:				
	City corporation—bank stock, etc.....	13,740,860	10.00	137,409	0.26
172	ELMIRA, N. Y.:				
	City corporation—bank stock.....	1,715,868	10.00	17,159	0.35
198	JAMESTOWN, N. Y.:				
	City corporation—bank stock.....	4,327,017	6.66	28,818	0.67
	School district—bank stock.....	4,327,017	3.34	14,452	0.34
163	MOUNT VERNON, N. Y.:				
	City corporation—bank stock.....	1,074,400	10.00	10,744	0.21
245	NEWBURGH, N. Y.:				
	City corporation—bank stock.....	1,770,020	10.00	17,700	0.58
188	NEW ROCHELLE, N. Y.:				
	City corporation—bank stock.....	921,900	10.00	9,219	0.21
1	NEW YORK, N. Y.:				
	City corporation—bank stock, etc.....	652,730,976	10.00	6,527,309	1.11
145	NIAGARA FALLS, N. Y.:				
	City corporation—bank stock.....	2,959,314	10.00	29,593	0.53
230	POUGHKEEPSIE, N. Y.:				
	City corporation—bank stock.....	2,117,000	10.00	21,170	0.59
23	ROCHESTER, N. Y.:				
	City corporation—bank stock, etc.....	7,761,110	10.00	77,611	0.24
89	SCHENECTADY, N. Y.:				
	City corporation—bank stock.....	1,792,472	10.00	17,925	0.19
40	SYRACUSE, N. Y.:				
	City corporation—bank stock.....	2,653,854	10.00	26,539	0.15
109	TROY, N. Y.:				
	City corporation—bank stock.....	5,331,876	10.00	53,319	0.74
80	UTICA, N. Y.:				
	City corporation—bank stock.....	6,804,642	10.00	68,046	0.67
242	WATERTOWN, N. Y.:				
	City corporation—bank stock, etc.....	2,517,816	10.00	25,178	0.77
68	YONKERS, N. Y.:				
	City corporation—bank stock.....	970,568	10.00	9,706	0.09
158	CHARLOTTE, N. C.:				
	City corporation—building and loan.....	9,402,000	0.33	3,134	0.06
	State—building and loan.....	9,402,000	0.33	3,134	0.06
	County—building and loan.....	9,402,000	0.33	3,134	0.06
208	DURHAM, N. C.:				
	City corporation—building and loan.....	1,848,000	0.33	616	0.01
	State—building and loan.....	1,848,000	0.33	616	0.01
	County—building and loan.....	1,848,000	0.33	616	0.01
186	GREENSBORO, N. C.:				
	City corporation—building and loan.....	244,200	0.33	814	0.02
	State—building and loan.....	244,200	0.33	814	0.02
	County—building and loan.....	244,200	0.33	814	0.02
226	WILMINGTON, N. C.:				
	City corporation—building and loan.....	3,153,000	0.33	1,051	0.03
	State—building and loan.....	3,153,000	0.33	1,051	0.03
	County—building and loan.....	3,153,000	0.33	1,051	0.03
123	WINSTON-SALEM, N. C.:				
	City corporation—building and loan.....	3,664,560	0.33	1,222	0.02
	State—building and loan.....	3,664,560	0.33	1,222	0.02
	County—building and loan.....	3,664,560	0.33	1,222	0.02

Poll taxes.—In previous reports the data relating to the levy of poll tax were shown in the general table covering assessed valuations and tax levies, but for 1925 they are presented separately in text table XXI, which follows.

City number	Table XXI CITY, AND DIVISION OF GOVERNMENT	POLL TAXES		City number	CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy			Rate of levy	Levy
	Total.....		\$8,440,394				
127	Mobile, Ala.: School district.....	\$1.50	5,184	114	Terre Haute, Ind.: City corporation.....	\$0.50	\$6,562
106	Little Rock, Ark.: City corporation.....	2.00	16,134		School district.....	0.74	9,712
	County.....	2.00	16,134		State.....	1.50	19,686
46	Bridgeport, Conn.: City corporation.....	2.00	128,444	164	Cedar Rapids, Iowa.: County.....	1.00	13,124
48	Hartford, Conn.: City corporation.....	2.00	129,114	215	Council Bluffs, Iowa: City corporation.....	2.00	6,180
124	New Britain, Conn.: City corporation.....	2.00	52,378	210	Dubuque, Iowa: County.....	0.50	5,436
41	New Haven, Conn.: City corporation.....	2.00	104,376	104	Sioux City, Iowa: County.....	0.50	8,634
211	Stamford, Conn.: Town.....	2.00	1,622	225	Waterloo, Iowa: City corporation.....	3.50	29,053
79	Waterbury, Conn.: City corporation.....	2.00	50,469		County.....	0.50	6,788
61	Wilmington, Del.: County.....	0.25	3,287	17	New Orleans, La.: City corporation.....	1.00	88,094
84	Jacksonville, Fla.: School districts.....	1.00	12,688	143	Shreveport, La.: School districts.....	1.00	42,035
94	Tampa, Fla.: School districts.....	1.00	12,792	236	Lewiston, Me.: City corporation.....	3.00	27,145
33	Atlanta, Ga.: City corporation.....	3.00	67,473	105	Portland, Me.: City corporation.....	3.00	63,987
	State.....	1.00	21,900	8	Boston, Mass.: City corporation.....	2.00	478,634
152	Augusta, Ga.: State.....	1.00	7,904	129	Brockton, Mass.: City corporation.....	2.00	41,742
189	Columbus, Ga.: City corporation.....	2.00	3,588	196	Brookline, Mass.: City corporation.....	2.00	23,124
	State.....	1.00	5,088	63	Cambridge, Mass.: City corporation.....	2.00	69,076
140	Macon, Ga.: State.....	1.00	14,478	177	Chelsea, Mass.: City corporation.....	2.00	27,108
88	Savannah, Ga.: State.....	1.00	7,050	205	Chicopee, Mass.: City corporation.....	2.00	22,704
187	East Chicago, Ind.: City corporation.....	1.00	6,570	204	Everett, Mass.: City corporation.....	2.00	25,144
	School district.....	1.00	6,570	58	Fall River, Mass.: City corporation.....	2.00	72,274
	State.....	1.50	9,855	192	Fitchburg, Mass.: City corporation.....	2.00	26,020
86	Evansville, Ind.: City corporation.....	1.00	17,946	170	Haverhill, Mass.: City corporation.....	2.00	30,346
	School district.....	0.50	8,973	136	Holyoke, Mass.: City corporation.....	2.00	34,282
	State.....	1.50	26,919	87	Lawrence, Mass.: City corporation.....	2.00	51,798
	County.....	0.50	8,973	71	Lowell, Mass.: City corporation.....	2.00	61,278
	Township.....	0.50	8,973	78	Lynn, Mass.: City corporation.....	2.00	62,862
83	Fort Wayne, Ind.: City corporation.....	2.00	37,588	159	Malden, Mass.: City corporation.....	2.00	31,932
	School district.....	1.00	18,794	174	Medford, Mass.: City corporation.....	2.00	28,498
	State.....	1.50	28,191	62	New Bedford, Mass.: City corporation.....	2.00	70,960
	County.....	1.00	18,794	154	Newton, Mass.: City corporation.....	2.00	30,788
102	Gary, Ind.: State.....	1.50	14,812	180	Pittsfield, Mass.: City corporation.....	2.00	26,838
162	Hammond, Ind.: City corporation.....	1.00	9,175	134	Quincy, Mass.: City corporation.....	2.00	37,400
	School.....	1.00	9,175	197	Salem, Mass.: City corporation.....	2.00	23,664
	State.....	1.50	13,762	82	Somerville, Mass.: City corporation.....	2.00	61,590
21	Indianapolis, Ind.: City corporation.....	0.50	28,410	51	Springfield, Mass.: City corporation.....	2.00	82,000
	County.....	0.50	28,027	217	Taunton, Mass.: City corporation.....	2.00	22,644
	State.....	1.50	85,231	234	Waltham, Mass.: City corporation.....	2.00	20,442
228	Kokomo, Ind.: City corporation.....	0.50	2,711	37	Worcester, Mass.: City corporation.....	2.00	117,566
	School district.....	0.50	2,711				
	State.....	1.50	3,133				
201	Muncie, Ind.: City corporation.....	0.50	2,820				
	School district.....	0.49	2,768				
	State.....	1.50	8,459				
	Township.....	0.25	1,410				
98	South Bend, Ind.: City corporation.....	0.50	10,328				
	School district.....	0.50	10,328				
	State.....	1.50	30,982				
	County.....	0.50	10,328				

See footnotes at end of table

DESCRIPTION OF GENERAL TABLES

City number	Table XXI—Continued		FOLL TAXES		City number	FOLL TAXES	
	CITY, AND DIVISION OF GOVERNMENT		Rate of levy	Levy		CITY, AND DIVISION OF GOVERNMENT	Rate of levy	Levy
206	Springfield, Mo.:				112	Johnstown, Pa.:	
	City corporation.....	\$2.00	\$11,788			City corporation.....	(18) \$105,992
190	Butte, Mont.:					School district.....	\$4.00 142,572
	City corporation.....	2.00	16,340			County.....	(14) 34,091
	County.....	2.00	16,340	147	Lancaster, Pa.:		
135	Lincoln, Neb.:					School district.....	1.00 38,379
	City corporation.....	2.00	15,000			County.....	(14) 23,609
96	Manchester, N. H.:			168	McKeesport, Pa.:		
	City corporation.....	3.00	120,285			School district.....	1.00 24,440
155	Atlantic City, N. J.:					County.....	(19) 31,613
	City corporation.....	1.00	14,163	166	New Castle, Pa.:		
92	Bayonne, N. J.:					City corporation.....	(17) 36,984
	City corporation.....	1.00	2,381			School district.....	5.00 126,670
69	Camden, N. J.:					County.....	(14) 11,896
	City corporation.....	1.00	29,262	235	Norristown, Pa.:		
137	East Orange, N. J.:					City corporation.....	(19) 24,509
	City corporation.....	1.00	12,834			School district.....	5.00 89,886
73	Elizabeth, N. J.:					County.....	(20) 5,882
	City corporation.....	1.00	24,230	3	Philadelphia, Pa.:		
121	Hoboken, N. J.:					City corporation.....	0.50 63,000
	City corporation.....	1.00	1,203	10	Pittsburgh, Pa.:		
23	Jersey City, N. J.:					County.....	(21) 477,532
	City corporation.....	1.00	9,273	69	Reading, Pa.:		
15	Newark, N. J.:					School district.....	2.00 132,744
	City corporation.....	1.00	103,078			County.....	(22) 29,397
231	Orange, N. J.:			52	Scranton, Pa.:		
	City corporation.....	1.00	6,000			City corporation.....	1.00 65,890
118	Passaic, N. J.:					School district.....	2.50 164,825
	City corporation.....	1.00	5,775			County.....	(23) 40,786
83	Paterson, N. J.:			101	Wilkes-Barre, Pa.:		
	City corporation.....	1.00	12,709			City corporation.....	(24) 66,214
179	Perth Amboy, N. J.:					School district.....	5.00 198,275
	City corporation.....	1.00	1,000			County.....	(25) 26,327
56	Trenton, N. J.:			200	Williamsport, Pa.:		
	City corporation.....	1.00	31,149			City corporation.....	2.00 28,061
158	Charlotte, N. C.:					School district.....	2.00 60,110
	City corporation.....	1.00	5,766			County.....	(26) 23,846
	County.....	2.00	11,532	169	York, Pa.:		
208	Durham, N. C.:					City corporation.....	(27) 19,712
	City corporation.....	1.00	4,411			School district.....	1.00 29,815
	County.....	2.00	8,822			County.....	(28) 24,331
186	Greensboro, N. C.:			115	Pawtucket, R. I.:		
	City corporation.....	1.00	5,150			City corporation.....	1.00 23,045
	County.....	2.00	10,200	30	Providence, R. I.:		
226	Wilmington, N. C.:					City corporation.....	1.00 94,657
	City corporation.....	2.00	9,672	165	Woonsocket, R. I.:		
	School district.....	2.38	11,505			City corporation.....	1.00 18,727
	County.....	0.62	3,892	107	Charleston, S. C.:		
123	Winston-Salem, N. C.:					School district.....	1.00 8,982
	City corporation.....	1.00	7,866	209	Columbia, S. C.:		
	County.....	2.00	15,732			City corporation.....	1.00 5,700
90	Allentown, Pa.:					School district.....	1.00 6,715
	City corporation.....	1.00	22,540	126	Chattanooga, Tenn.:		
	School district.....	3.00	168,978			County.....	2.00 22,674
	County.....	(9)	28,330	85	Knorrville, Tenn.:		
126	Altoona, Pa.:					City corporation.....	1.00 14,096
	School district.....	3.00	99,480			County.....	2.00 28,192
	County.....	(9)	24,433	42	Memphis, Tenn.:		
131	Bethlehem, Pa.:					County.....	2.00 73,440
	City corporation.....	(9)	58,556	55	Nashville, Tenn.:		
	School district.....	4.00	121,472			County.....	2.00 88,868
	County.....	(9)	29,663	221	Austin, Tex.:		
120	Chester, Pa.:					State.....	1.50 24,072
	School district.....	3.00	88,227			County.....	0.25 4,012
	County.....	(9)	10,052	167	Beaumont, Tex.:		
234	Easton, Pa.:					City.....	1.00 4,386
	City corporation.....	1.00	20,396			State.....	1.50 26,250
	School district.....	5.00	101,980			County.....	0.25 4,375
	County.....	(7)	22,209	38	Dallas, Tex.:		
94	Erie, Pa.:					State.....	1.50 51,405
	City corporation.....	(9)	66,914			County.....	0.25 8,567
	School district.....	2.50	126,217	81	El Paso, Tex.:		
	County.....	(9)	45,368			State.....	1.50 14,405
95	Harrisburg, Pa.:					County.....	0.25 2,400
	School district.....	1.00	45,200	49	Fort Worth, Tex.:		
	County.....	(10)	21,062			State.....	1.50 59,504
228	Hazleton, Pa.:					County.....	0.25 8,917
	City corporation.....	(11)	25,905	175	Galveston, Tex.:		
	School district.....	5.00	87,080			State.....	1.50 13,011
	County.....	(12)	10,844			County.....	0.25 2,168

See footnotes at end of table.

City number	Table XXI—Continued CITY, AND DIVISION OF GOVERNMENT	POLL TAXES		City number	CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy			Rate of levy	Levy
45	Houston, Tex.: State.....	\$1.50	\$52,389	138	Portsmouth, Va.: City corporation.....	\$0.50	\$9,680
36	San Antonio, Tex.: State.....	1.50	80,250	39	Richmond, Va.: City corporation.....	1.50	148,812
194	Waco, Tex.: State.....	1.50	28,401	141	Roanoke, Va.: City corporation.....	1.50	53,652
	County.....	0.25	4,733	173	Charleston, W. Va.: City corporation.....	2.00	24,500
151	Wichita Falls, Tex.: State.....	1.50	24,986		State.....	1.00	12,250
	County.....	0.25	4,164	132	Huntington, W. Va.: City corporation.....	2.00	25,360
246	Lynchburg, Va.: City corporation.....	1.50	11,451		State.....	1.00	12,680
	State.....	1.00	16,258	148	Wheeling, W. Va.: City corporation.....	1.00	14,530
184	Newport News, Va.: City corporation.....	0.50	7,329		State.....	1.00	14,530
	State.....	1.00	14,658		County.....	1.00	12,680
44	Norfolk, Va.: City corporation.....	0.50	32,563				
	State.....	1.00	65,127				
232	Petersburg, Va.: City corporation.....	1.50	19,995				
	State.....	1.00	13,330				

¹ Not reported.

² Occupation taxes levied on a valuation of \$9,443,370, at the rate of \$3 per \$1,000.

³ Occupation taxes levied on a valuation of \$3,257,775, at the rate of \$7.50 per \$1,000.

⁴ \$14,831 levied on polls at \$1 each and \$43,725 levied on occupations valued at \$3,643,750, at the rate of \$12 per \$1,000.

⁵ Occupation taxes levied on a valuation of \$3,725,630 in Northampton County, at the rate of \$7 per \$1,000; and \$1,204,820 in Leigh County, at the rate of \$3 per \$1,000.

⁶ Occupation taxes levied on a valuation of \$3,096,200, at the rate of \$3.25 per \$1,000.

⁷ Occupation taxes levied on a valuation of \$3,315,700, at the rate of \$7 per \$1,000.

⁸ Occupation taxes levied on a valuation of \$5,402,800, at the rate of \$12.20 per \$1,000.

⁹ Occupation taxes levied on a valuation of \$6,485,000, at the rate of \$7 per \$1,000.

¹⁰ Occupation taxes levied on a valuation of \$3,510,330, at the rate of \$6 per \$1,000.

¹¹ Occupation taxes levied on a valuation of \$1,992,689, at the rate of \$13 per \$1,000.

¹² Occupation taxes levied on a valuation of \$1,571,565, at the rate of \$6.90 per \$1,000.

¹³ \$18,207 levied on polls at \$1 each and \$7,785 levied on occupations valued at \$6,270,225, at the rate of \$14 per \$1,000.

¹⁴ Occupation taxes levied on a valuation of \$5,681,850, at the rate of \$6 per \$1,000.

¹⁵ Poll tax levied at the rate of 50 cents for single men and women and 25 cents for married men and women.

¹⁶ Occupation taxes levied on a valuation of \$4,958,900, at the rate of \$6.38 per \$1,000.

¹⁷ Occupation taxes levied on a valuation of \$3,793,190, at the rate of \$9.75 per \$1,000.

¹⁸ Occupation taxes levied on a valuation of \$1,830,145, at the rate of \$6.50 per \$1,000.

¹⁹ Occupation taxes levied on a valuation of \$1,960,750, at the rate of \$12.50 per \$1,000.

²⁰ Occupation taxes levied on a valuation of \$1,960,750, at the rate of \$3 per \$1,000.

²¹ Occupation taxes levied on a valuation of \$74,906,920, at the rate of \$6.38 per \$1,000.

²² Occupation taxes levied on a valuation of \$7,349,300, at the rate of \$4 per \$1,000.

²³ Occupation taxes levied on a valuation of \$6,799,135, at the rate of \$6 per \$1,000.

²⁴ Occupation taxes levied on a valuation of \$5,517,860, at the rate of \$12 per \$1,000.

²⁵ Occupation taxes levied on a valuation of \$3,815,459, at the rate of \$6.90 per \$1,000.

²⁶ Occupation taxes levied on a valuation of \$2,510,125, at the rate of \$9.50 per \$1,000.

²⁷ Occupation taxes levied on a valuation of \$1,971,160, at the rate of \$10 per \$1,000.

²⁸ Occupation taxes levied on a valuation of \$2,433,135, at the rate of \$10 per \$1,000.

Total and per capita tax levies.—The amounts given in the last column under the general heading "Levy" on the lines for the several divisions of the government show for the individual cities and for the groups of cities the total and per capita levies of the general property tax. These per capita figures furnish a fairly comparable measure of the tax burden resting upon the inhabitants of the various cities here reported and should be considered in connection with the other per capita figures of this report given in Tables 5, 13, and 20.

It will be observed that for the cities of California, North Carolina, and Pennsylvania there is no line shown for "Government of State." In these three States there was no levy of the general property tax for State purposes.

GENERAL TABLES

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	Grand total.....			40,757,434	36,622,029	23,745,629	3,553,305.3
	Group I.....			17,833,248	16,369,301	13,137,432	980,824.6
	Group II.....			4,415,884	4,026,059	3,261,622	406,296.2
	Group III.....			9,395,250	8,198,325	6,249,156	1,020,969.4
	Group IV.....			5,707,484	4,986,809	3,647,270	619,157.1
	Group V.....			3,405,568	3,041,535	2,450,149	526,059.0

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	1653	June 30, 1925	5,877,251	5,620,048	4,766,883	191,360.0
2	Chicago, Ill.....	1837	June 30, 1925	2,995,239	2,701,705	2,185,283	125,430.2
3	Philadelphia, Pa.....	1683	June 30, 1925	1,979,364	1,823,779	1,549,008	81,920.0
4	Detroit, Mich.....	1824	Dec. 31, 1924	1,218,089	993,678	465,766	76,245.4
5	Cleveland, Ohio.....	1836	June 30, 1925	936,485	796,941	580,663	43,929.0
6	St. Louis, Mo.....	1822	Oct. 13, 1924	814,909	772,897	667,029	39,040.0
7	Baltimore, Md.....	1796	June 30, 1925	796,296	733,826	558,485	50,560.0
8	Boston, Mass.....	1822	June 30, 1925	781,622	748,060	670,585	27,634.8
9	Los Angeles, Calif.....	1851	Dec. 31, 1924	(*)	576,673	319,198	262,896.0
10	Pittsburgh, Pa.....	1816	June 30, 1925	631,563	588,343	533,905	30,085.2
11	San Francisco, Calif.....	1850	Dec. 31, 1924	532,907	506,676	416,912	26,880.0
12	Buffalo, N. Y.....	1832	Dec. 31, 1924	535,610	506,775	423,715	24,894.0

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	1846	June 30, 1925	509,192	457,147	373,857	20,350.0
14	Washington, D. C.....	1802	Dec. 31, 1924	492,421	437,671	331,069	39,680.0
15	Newark, N. J.....	1836	June 30, 1925	452,513	414,624	347,469	14,913.4
16	Minneapolis, Minn.....	1867	June 30, 1925	425,435	380,582	301,408	31,834.0
17	New Orleans, La.....	1805	June 30, 1925	414,493	387,219	339,075	113,920.0
18	Cincinnati, Ohio.....	1819	June 30, 1925	409,333	401,247	363,591	45,598.6
19	Kansas City, Mo.....	1853	Oct. 20, 1924	361,934	324,410	248,381	37,395.0
20	Seattle, Wash.....	1869	June 30, 1925	(*)	315,312	237,194	43,840.0
21	Indianapolis, Ind.....	1831	June 30, 1925	358,819	314,194	233,650	29,879.4
22	Rochester, N. Y.....	1834	June 30, 1925	317,092	295,750	218,149	20,565.8
23	Jersey City, N. J.....	1827	June 30, 1925	315,280	298,103	267,779	8,320.0

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	1824	Feb. 23, 1925	299,151	234,891	223,928	23,024.0
25	Toledo, Ohio.....	1837	June 30, 1925	287,380	243,164	183,497	20,213.4
26	Portland, Oreg.....	1851	May 31, 1925	(*)	253,288	207,214	40,442.0
27	Akron, Ohio.....	1836	June 30, 1925	(*)	208,435	69,067	16,084.0
28	Denver, Colo.....	1859	June 30, 1925	280,911	256,491	213,381	37,005.0
29	Columbus, Ohio.....	1816	June 30, 1925	279,836	237,031	181,511	17,852.4
30	Providence, R. I.....	1832	Mar. 31, 1925	267,679	237,695	224,326	11,410.0
31	Oakland, Calif.....	1854	Dec. 31, 1924	250,296	216,261	150,174	31,591.0
32	St. Paul, Minn.....	1854	June 30, 1925	246,001	234,698	214,744	33,388.8
33	Atlanta, Ga.....	1847	June 30, 1925	(*)	200,616	154,839	19,634.7
34	Omaha, Nebr.....	1857	June 30, 1925	211,768	191,601	124,096	23,918.4
35	Birmingham, Ala.....	1871	Mar. 31, 1925	204,448	178,806	132,686	31,346.6
36	San Antonio, Tex.....	1837	Nov. 30, 1924	194,178	161,379	98,614	22,860.5
37	Worcester, Mass.....	1848	May 31, 1925	191,107	179,754	145,968	23,781.8
38	Dallas, Tex.....	1856	Oct. 31, 1924	186,724	158,076	92,104	16,906.8

* Includes estimates not shown in detail.

† Estimates not shown. For explanation, see text discussion of Table 1, p. 13.

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
39	Richmond, Va.....	1782	July 31, 1925	186,626	171,667	127,628	15,390.0
40	Syracuse, N. Y.....	1848	June 30, 1925	182,151	171,717	137,249	11,379.0
41	New Haven, Conn.....	1784	June 30, 1925	178,927	165,537	133,605	11,460.0
42	Memphis, Tenn.....	1849	June 30, 1925	174,533	162,351	131,105	15,821.0
43	Dayton, Ohio.....	1841	June 30, 1925	172,942	152,559	116,577	10,059.0
44	Norfolk, Va.....	1845	June 30, 1925	(1)	115,777	67,452	5,120.0
45	Houston, Tex.....	1839	June 30, 1925	(1)	138,276	78,800	25,924.0
46	Bridgeport, Conn.....	1836	Sept. 30, 1924	(1)	143,555	102,054	9,370.0
47	Youngstown, Ohio.....	1868	June 30, 1925	159,970	132,358	79,086	16,311.0
48	Hartford, Conn.....	1784	Sept. 30, 1924	157,174	138,036	98,915	10,162.9
49	Fort Worth, Tex.....	1872	Dec. 31, 1924	152,651	108,482	73,312	24,761.6
50	Grand Rapids, Mich.....	1850	Sept. 30, 1924	148,916	137,834	112,571	12,830.0
51	Springfield, Mass.....	1852	May 31, 1925	142,458	129,614	88,926	20,286.8
52	Scranton, Pa.....	1866	June 30, 1925	142,266	137,783	129,867	12,361.7
53	Paterson, N. J.....	1851	June 30, 1925	141,695	135,875	125,600	5,157.0
54	Des Moines, Iowa.....	1857	Sept. 30, 1924	140,691	126,468	86,368	33,597.2
55	Nashville, Tenn.....	1806	June 30, 1925	135,220	118,342	110,364	15,307.0
56	Trenton, N. J.....	1792	June 30, 1925	132,020	119,289	96,815	4,707.0
57	Salt Lake City, Utah.....	1851	June 30, 1925	130,948	118,110	92,777	33,998.9
58	Fall River, Mass.....	1854	June 30, 1925	129,896	120,485	110,295	21,051.5
59	Camden, N. J.....	1828	June 30, 1925	128,642	116,309	94,538	4,915.0
60	Flint, Mich.....	1855	Aug. 31, 1924	125,171	91,599	38,550	18,140.0
61	Wilmington, Del.....	1832	Dec. 31, 1924	120,969	110,168	87,411	4,496.1
62	New Bedford, Mass.....	1847	May 31, 1925	119,488	121,217	96,652	12,152.9
63	Cambridge, Mass.....	1846	Sept. 30, 1924	118,719	109,694	104,839	4,002.4
64	Erie, Pa.....	1851	July 4, 1925	(1)	93,372	66,525	12,486.7
65	Tulsa, Okla.....	1903	Dec. 31, 1924	118,183	72,075	18,182	7,545.2
66	Albany, N. Y.....	1696	June 30, 1925	117,887	113,344	100,253	11,924.1
67	Kansas City, Kans.....	1896	June 30, 1925	116,259	101,177	82,331	12,532.0
68	Yonkers, N. Y.....	1872	June 30, 1925	113,855	100,176	79,803	12,880.0
69	Reading, Pa.....	1847	July 6, 1925	112,707	107,784	96,071	6,090.7
70	Duluth, Minn.....	1870	June 30, 1925	110,502	98,917	78,466	39,918.8
71	Lowell, Mass.....	1836	June 30, 1925	110,179	112,759	106,294	8,565.8
72	Spokane, Wash.....	1893	June 30, 1925	108,897	104,437	104,402	25,836.8
73	Elizabeth, N. J.....	1855	June 30, 1925	(1)	95,783	73,409	6,227.0
74	Canton, Ohio.....	1854	June 30, 1925	106,260	87,091	50,217	8,028.9
75	San Diego, Calif.....	1850	June 30, 1925	105,047	74,683	39,578	57,628.3
76	Oklahoma City, Okla.....	1891	Dec. 31, 1924	(1)	91,295	64,205	11,110.8
77	Tacoma, Wash.....	1875	June 30, 1925	104,455	96,965	83,743	25,168.0
78	Lynn, Mass.....	1850	June 30, 1925	103,268	99,148	89,336	6,705.3
79	Waterbury, Conn.....	1853	June 30, 1925	(1)	91,715	73,141	17,981.0
80	Utica, N. Y.....	1832	June 30, 1925	101,675	94,156	74,419	13,404.0
81	El Paso, Tex.....	1873	Aug. 31, 1924	101,241	77,560	39,279	8,640.0
Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000							
82	Somerville, Mass.....	1871	June 30, 1925	98,813	93,091	77,236	2,517.8
83	Fort Wayne, Ind.....	1839	June 30, 1925	97,846	86,949	63,933	10,113.0
84	Jacksonville, Fla.....	1822	June 30, 1925	95,733	91,558	67,699	9,524.0
85	Knoxville, Tenn.....	1815	Mar. 31, 1925	94,639	77,918	36,346	17,094.4
86	Evansville, Ind.....	1847	June 30, 1925	93,801	95,264	66,647	5,577.0
87	Lawrence, Mass.....	1853	June 30, 1925	93,494	94,270	85,892	4,316.9
88	Savannah, Ga.....	1789	June 30, 1925	93,134	83,252	65,064	4,613.2
89	Schenectady, N. Y.....	1798	June 30, 1925	92,801	86,723	72,826	6,497.5
90	Allentown, Pa.....	1867	July 4, 1925	92,151	73,502	51,913	6,253.2
91	Wichita, Kans.....	1871	June 30, 1925	89,400	72,217	62,450	12,504.0

1 Estimate not shown. For explanation, see text discussion of Table 1, p. 13.

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13.]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued							
93	Bayonne, N. J.	1869	June 30, 1925	83,767	76,754	55,545	2,544.0
93	Long Beach, Calif.	1897	Dec. 31, 1924	83,144	55,593	17,809	18,424.9
94	Tampa, Fla.	1887	Nov. 30, 1924	85,277	51,608	37,782	11,193.6
95	Harrisburg, Pa.	1860	July 4, 1925	83,422	76,917	64,186	3,961.0
96	Manchester, N. H.	1846	June 30, 1925	83,097	78,384	70,063	20,520.0
97	Peoria, Ill.	1845	June 30, 1925	81,564	76,121	66,950	6,355.5
98	South Bend, Ind.	1865	June 30, 1925	80,091	70,983	53,684	9,947.9
98	Hamtramck, Mich.	1922	Dec. 31, 1924	78,721	48,615	3,559	1,527.0
100	St. Joseph, Mo.	1853	Oct. 29, 1924	78,303	77,939	77,403	8,985.0
101	Wilkes-Barre, Pa.	1871	July 4, 1925	77,644	78,833	67,105	3,346.8
102	Gary, Ind.	1909	June 30, 1925	76,870	55,378	16,802	23,030.2
103	Rockford, Ill.	1852	June 30, 1925	76,462	65,661	45,401	7,024.0
104	Sioux City, Iowa	1857	Sept. 30, 1924	76,151	71,227	67,827	28,020.0
105	Portland, Me.	1832	June 30, 1925	75,333	69,272	58,571	13,808.0
106	Little Rock, Ark.	1831	June 30, 1925	74,216	65,142	45,941	10,154.4
107	Charleston, S. C.	1783	June 30, 1925	73,125	67,957	58,633	2,873.6
108	Sacramento, Calif.	1863	June 30, 1925	72,260	65,908	44,696	8,774.0
109	Troy, N. Y.	1816	June 30, 1925	72,225	72,013	70,813	6,630.4
110	Binghamton, N. Y.	1867	June 30, 1925	71,992	66,800	48,443	5,991.0
111	Saginaw, Mich.	1889	Dec. 31, 1924	71,513	61,903	50,510	10,368.0
112	Johnstown, Pa.	1889	July 4, 1925	71,475	67,327	55,482	3,488.9
113	East St. Louis, Ill.	1865	June 30, 1925	71,423	66,767	58,547	8,627.0
114	Terre Haute, Ind.	1833	June 30, 1925	71,071	66,083	58,157	5,759.0
115	Pawtucket, R. I.	1886	June 30, 1925	69,975	64,248	51,622	5,494.0
116	Highland Park, Mich.	1918	Dec. 31, 1924	69,945	46,499	4,120	1,895.0
117	Lansing, Mich.	1858	Oct. 31, 1924	69,125	57,327	31,229	7,082.0
118	Passaic, N. J.	1873	June 30, 1925	68,979	63,841	54,773	2,001.7
119	Springfield, Ohio.	1850	June 30, 1925	68,725	60,840	46,921	7,296.5
120	Chester, Pa.	1866	July 4, 1925	68,507	58,300	38,537	3,020.0
121	Hoboken, N. J.	1855	June 30, 1925	68,166	68,166	70,324	830.0
122	Madison, Wis.	1848	June 30, 1925	67,707	58,593	38,002	3,858.0
123	Winston-Salem, N. C.	1913	Nov. 30, 1924	66,941	48,395	22,700	7,868.8
124	New Britain, Conn.	1871	Sept. 30, 1924	66,849	50,316	43,916	8,519.0
125	Chattanooga, Tenn.	1851	Mar. 31, 1925	66,413	57,895	44,604	7,476.2
126	Altoona, Pa.	1868	July 4, 1925	66,148	60,331	52,127	2,653.9
127	Mobile, Ala.	1814	Mar. 31, 1925	65,735	60,777	51,521	9,155.2
128	Berkeley, Calif.	1878	Dec. 31, 1924	65,405	66,036	40,434	5,494.7
129	Brockton, Mass.	1881	May 31, 1925	65,316	66,254	56,878	13,677.9
130	Springfield, Ill.	1840	Aug. 31, 1924	62,841	59,183	51,678	5,705.6
131	Bethlehem, Pa.	1918	July 4, 1925	62,828	50,358	12,837	11,172.0
132	Huntington, W. Va.	1872	Dec. 31, 1924	62,592	50,177	31,161	8,532.0
133	Chicago, Ill.	1837	June 30, 1925	62,236	44,995	14,557	3,678.5
134	Quincy, Mass.	1889	June 30, 1925	60,634	47,876	32,642	10,567.6
135	Lincoln, Nebr.	1871	Feb. 28, 1925	60,577	54,948	43,973	8,021.0
136	Holyoke, Mass.	1873	May 31, 1925	60,340	60,203	57,730	13,544.9
137	East Orange, N. J.	1899	June 30, 1925	59,967	50,710	34,371	2,516.0
138	Portsmouth, Va.	1858	June 30, 1925	59,029	54,387	33,190	3,200.0
139	Covington, Ky.	1834	June 30, 1925	58,309	57,121	53,270	3,837.0
140	Macon, Ga.	1832	June 30, 1925	58,237	52,995	40,665	5,966.0
141	Roanoke, Va.	1884	June 30, 1925	58,208	50,842	34,874	5,760.0
142	Jackson, Mich.	1843	June 30, 1925	57,972	48,374	31,433	5,653.0
143	Shreveport, La.	1839	June 30, 1925	57,857	43,874	29,015	8,486.0
144	Fresno, Calif.	1856	Dec. 31, 1924	57,606	45,086	24,892	5,432.1
145	Niagara Falls, N. Y.	1892	June 30, 1925	57,129	50,760	30,445	5,900.0
146	Lakewood, Ohio.	1911	June 30, 1925	56,774	41,732	15,181	3,474.0

¹ Population as of Jan. 1, 1920.

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13]

City number	City	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued							
147	Lancaster, Pa.	1818	July 4, 1925	56,505	53,150	47,227	2,530.0
148	Wheeling, W. Va.	1836	Dec. 31, 1924	56,208	56,208	41,641	6,508.4
149	Pasadena, Calif.	1886	Dec. 31, 1924	55,920	46,354	30,291	10,406.4
150	Topeka, Kans.	1857	June 30, 1925	55,678	50,022	43,684	5,979.4
151	Wichita Falls, Tex.	1899	Sept. 30, 1924	(?)	40,079	8,200	6,787.7
152	Augusta, Ga.	1796	June 30, 1925	55,245	52,548	41,040	6,012.0
153	Kalamazoo, Mich.	1894	June 30, 1925	53,613	48,403	39,437	5,285.0
154	Newton, Mass.	1873	June 30, 1925	53,332	46,054	39,806	11,457.0
155	Atlantic City, N. J.	1854	June 30, 1925	53,267	50,707	46,150	7,362.0
156	Decatur, Ill.	1856	Oct. 31, 1924	53,219	43,818	31,140	6,917.2
157	Davenport, Iowa	1851	Sept. 30, 1924	52,683	56,727	43,028	10,393.0
158	Charlotte, N. C.	1816	Nov. 30, 1924	52,678	46,338	34,014	8,167.0
159	Malden, Mass.	1882	June 30, 1925	51,915	49,187	44,404	3,252.1
160	Oak Park, Ill.	1902	June 30, 1925	51,423	39,868	19,444	2,880.0
161	Kenosha, Wis.	1850	June 30, 1925	50,891	40,472	21,371	4,135.3
162	Hammond, Ind.	1894	June 30, 1925	50,385	36,004	20,925	13,300.5
163	Mount Vernon, N. Y.	1892	June 30, 1925	50,382	42,726	30,919	2,644.4
164	Cedar Rapids, Iowa	1850	Sept. 30, 1924	50,311	45,566	32,811	7,807.3
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000							
165	Woonsocket, R. I.	1888	June 30, 1925	49,923	43,496	38,125	5,532.0
166	New Castle, Pa.	1869	July 4, 1925	49,842	44,938	36,280	5,000.0
167	Beaumont, Tex.	1881	Dec. 31, 1924	49,671	40,422	20,640	6,464.0
168	McKeesport, Pa.	1891	July 4, 1925	49,097	46,781	42,694	2,240.0
169	York, Pa.	1887	July 4, 1925	49,074	47,512	44,750	2,220.0
170	Haverhill, Mass.	1870	June 30, 1925	49,011	53,884	44,115	21,192.8
171	Bay City, Mich.	1865	Dec. 31, 1924	48,784	47,554	45,166	6,316.8
172	Elmira, N. Y.	1894	June 30, 1925	48,403	46,393	37,176	4,451.2
173	Charleston, W. Va.	1818	Dec. 31, 1924	48,168	39,608	22,996	2,964.0
174	Medford, Mass.	1892	June 30, 1925	48,036	39,038	23,150	5,258.0
175	Galveston, Tex.	1839	Dec. 31, 1924	48,000	44,255	36,981	4,985.6
176	Pontiac, Mich.	1861	June 30, 1925	47,455	34,273	14,532	5,295.3
177	Chelsea, Mass.	1857	June 30, 1925	47,440	43,184	32,452	1,191.6
178	Stockton, Calif.	1850	June 30, 1925	47,287	40,296	23,253	5,502.5
179	Perth Amboy, N. J.	1871	June 30, 1925	47,136	41,707	32,121	2,958.0
180	Pittsfield, Mass.	1891	June 30, 1925	47,120	41,763	32,121	26,048.6
181	Lexington, Ky.	1832	June 30, 1925	46,895	41,534	35,099	3,356.0
182	Lima, Ohio.	1871	June 30, 1925	46,717	41,326	30,508	4,420.0
183	Madison, Wis.	1853	June 30, 1925	46,886	38,378	25,581	4,531.6
184	Newport News, Va.	1896	June 30, 1925	46,239	36,596	20,205	1,920.0
185	Montgomery, Ala.	1837	Dec. 31, 1924	46,206	43,464	38,136	4,371.0
186	Greensboro, N. C.	1806	Nov. 30, 1924	46,197	19,861	15,895	11,175.0
187	East Chicago, Ind.	1893	June 30, 1925	45,880	35,967	19,098	6,396.0
188	New Rochelle, N. Y.	1899	June 30, 1925	44,243	36,213	26,867	6,400.0
189	Columbus, Ga.	1828	June 30, 1925	44,244	31,125	20,564	2,840.0
190	Evanston, Ill.	1892	June 30, 1925	43,883	37,234	24,978	4,852.6
191	Fueblo, Colo.	1873	June 30, 1925	43,787	43,050	41,747	7,188.4
192	Fitchburg, Mass.	1872	May 31, 1925	43,689	41,029	37,826	17,535.6
193	San Jose, Calif.	1850	May 31, 1925	43,497	39,642	28,946	4,361.0
194	Waco, Tex.	1856	Mar. 31, 1925	43,242	38,500	26,425	6,671.2
195	Muskegon, Mich.	1870	June 30, 1925	43,088	36,570	24,062	4,260.0
196	Brookline, Mass.	1705	June 30, 1925	42,914	37,748	27,792	4,240.3
197	Salem, Mass.	1836	June 30, 1925	42,833	42,529	43,697	5,113.5
198	Jamestown, N. Y.	1886	Aug. 31, 1924	42,790	38,917	31,297	5,397.5
199	Butte, Mont.	1879	Oct. 31, 1924	42,714	41,611	30,165	3,319.0

¹ Population as of Jan. 1, 1920.

² Estimate not shown. For explanation, see text discussion of Table 1, p. 13.

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1925—Continued

(For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 13)

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued							
200	Williamsport, Pa.....	1866	July 4, 1925	42,056	36,198	31,880	5,619.2
201	Muncie, Ind.....	1865	June 30, 1925	42,491	36,524	24,005	4,558.0
202	Hamilton, Ohio.....	1854	June 30, 1925	42,364	39,675	35,279	3,768.2
203	Lorain, Ohio.....	1894	June 30, 1925	42,259	37,295	28,993	6,500.0
204	Everett, Mass.....	1892	June 30, 1925	42,164	40,120	33,484	2,150.7
205	Chicopee, Mass.....	1890	May 31, 1925	42,060	36,214	25,401	14,661.4
206	Springfield, Mo.....	1855	Dec. 31, 1924	41,912	39,631	35,201	5,033.1
207	Battle Creek, Mich.....	1859	Sept. 30, 1924	41,494	36,164	25,267	3,078.0
208	Durham, N. C.....	1869	Nov. 30, 1924	41,310	21,719	18,241	8,192.0
209	Columbia, S. C.....	1805	June 30, 1925	41,225	37,524	26,319	4,008.0
210	Dubuque, Iowa.....	1840	Sept. 30, 1924	40,903	39,141	33,494	6,060.0
211	Stamford, Conn.....	1893	June 15, 1925	40,689	35,096	25,138	4,465.0
212	Joliet, Ill.....	1852	June 30, 1925	40,578	38,442	34,670	2,492.2
213	Aurora, Ill.....	1857	June 30, 1925	40,254	36,397	29,807	4,446.4
214	Superior, Wis.....	1889	June 30, 1925	* 39,671	39,671	40,384	23,400.0
215	Council Bluffs, Iowa.....	1853	Sept. 30, 1924	39,612	36,162	29,292	11,562.8
216	Rock Island, Ill.....	1899	Sept. 30, 1924	39,405	35,177	24,335	5,947.0
217	Taunton, Mass.....	1864	May 31, 1926	39,329	37,137	34,259	30,266.0
218	Portsmouth, Ohio.....	1815	June 30, 1925	39,087	33,011	23,481	6,918.4
219	Quincy, Ill.....	1839	Oct. 31, 1924	38,782	35,978	36,567	4,233.4
220	New Brunswick, N. J.....	1863	June 30, 1925	37,984	32,779	23,388	3,265.0
221	Austin, Tex.....	1839	June 30, 1925	37,717	34,876	29,860	10,161.0
222	Ogden, Utah.....	1861	June 30, 1925	36,869	32,804	25,680	10,556.9
223	Kokomo, Ind.....	1865	June 30, 1925	36,855	30,067	17,010	3,366.6
224	Easton, Pa.....	1887	July 4, 1925	36,810	33,813	28,623	2,226.1
225	Waterloo, Iowa.....	1868	Sept. 30, 1924	36,743	36,230	26,693	8,287.0
226	Wilmington, N. C.....	1866	Nov. 30, 1924	36,670	33,372	25,748	3,394.0
227	Danville, Ill.....	1867	Oct. 31, 1924	36,615	33,776	27,871	6,290.0
228	Hazleton, Pa.....	1892	July 4, 1925	36,143	32,277	25,452	3,827.2
229	Auburn, N. Y.....	1848	Dec. 31, 1924	35,717	36,192	34,668	5,390.0
230	Poughkeepsie, N. Y.....	1854	June 30, 1925	35,679	35,000	27,936	1,782.0
231	Orange, N. J.....	1872	June 30, 1925	35,379	33,268	29,630	1,414.4
232	Petersburg, Va.....	1854	Dec. 31, 1924	35,357	31,012	24,127	2,560.0
233	Amsterdam, N. Y.....	1885	June 30, 1925	35,284	33,524	31,267	3,424.3
234	Waltham, Mass.....	1884	July 31, 1925	34,987	30,915	27,534	7,940.4
235	Norristown, Pa.....	1812	June 30, 1925	34,836	32,319	27,875	2,265.0
236	Lewiston, Me.....	1863	Aug. 31, 1924	34,456	31,791	26,247	22,100.0
237	Green Bay, Wis.....	1854	June 30, 1925	34,290	31,017	25,236	8,169.3
238	Sheboygan, Wis.....	1853	June 30, 1925	33,535	30,955	26,398	2,998.0
239	Moline, Ill.....	1872	Sept. 30, 1924	33,476	30,734	24,190	4,183.2
240	Oshkosh, Wis.....	1853	June 30, 1925	33,217	33,162	33,062	5,018.7
241	Elgin, Ill.....	1854	June 30, 1925	32,966	27,454	25,976	4,331.0
242	Watertown, N. Y.....	1869	Dec. 31, 1924	32,715	31,285	26,730	5,433.6
243	Muskogee, Okla.....	1898	Dec. 31, 1924	32,002	30,277	25,278	5,446.9
244	La Crosse, Wis.....	1856	June 30, 1925	* 30,421	30,421	30,417	6,364.8
245	Newburgh, N. Y.....	1865	June 30, 1925	30,419	30,366	27,805	2,257.3
246	Lynchburg, Va.....	1805	July 31, 1925	30,400	30,070	28,494	3,200.0
247	Colorado Springs, Colo.....	1878	June 30, 1925	* 30,105	30,105	28,078	5,740.4

* Includes population residing within the territory annexed in April, 1925.

* Population as of Jan. 1, 1920.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	Grand total.....		\$2,508,924,366	\$3,201,642,524	\$607,027,124	\$6,407,594,014	\$760,152,757	\$2,911,990,960	\$2,735,450,397
	Group I.....		1,823,668,955	2,026,822,009	333,680,894	3,684,166,858	393,593,095	1,548,795,106	1,741,778,567
	Group II.....		295,090,763	397,679,576	113,532,260	806,218,599	110,369,692	324,063,232	371,780,775
	Group III.....		458,025,482	431,407,574	133,293,555	1,022,728,611	137,326,181	642,463,238	342,937,192
	Group IV.....		279,687,795	217,240,892	76,651,299	573,579,976	80,736,467	319,402,611	173,440,898
	Group V.....		152,540,371	128,492,473	39,869,126	320,901,970	38,127,422	177,261,683	105,512,865

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.		\$464,535,361	\$967,783,269	\$58,206,095	\$1,490,528,325	\$46,524,973	\$523,750,518	\$920,246,634
	General treasury.....	Dec. 31, 1925.....	394,019,394	865,845,734	31,438,543	1,291,303,671	28,036,641	511,544,965	751,722,065
	General administrative funds.....	Dec. 31, 1925.....	5,124,793	5,899,219	865,645	11,689,657	1,315,300	312,753	10,261,904
	Sinking funds.....	Dec. 31, 1925.....	52,709,116	34,149,948	15,548,238	102,407,302	7,228,963	147,627	95,030,712
	Public trust funds.....	Dec. 31, 1925.....	10,681,693	15,717,503	4,453,748	30,752,946	2,838,005	11,751,173	16,163,769
	Investment funds.....	Dec. 31, 1925.....	2,100,363	23,050,268		25,150,631			25,150,631
	Private trust funds.....	Dec. 31, 1925.....		23,120,597	5,903,521	29,024,118	7,106,064		21,918,054
2	Chicago, Ill.		205,024,118	363,879,540	81,758,734	650,662,392	98,652,367	223,724,124	828,285,431
	City corporation.....		112,867,585	143,988,472	70,423,370	327,281,427	76,294,477	119,915,773	137,175,178
	General treasury.....	Dec. 31, 1925.....	106,202,712	81,050,048	25,396,587	212,649,347	25,302,811	110,167,483	77,179,653
	General administrative fund.....	Dec. 31, 1925.....	85,224	54,529	11,145	150,898	13,302	58,179	79,477
	Sinking funds.....	Dec. 31, 1925.....	56,904	3,934,109	2,336,787	6,327,800	4,984,100		1,343,700
	Public trust funds.....	Sept. 30, Dec. 31, 1925.....	1,983,082	6,742,992	1,183,635	9,909,709	1,503,647	3,568,511	4,837,551
	Investment funds.....	Dec. 31, 1925.....	4,539,663	50,519,206	40,587,003	95,625,872	43,202,135	19,569	52,404,138
	Private trust funds.....	Dec. 31, 1925.....		1,687,588	930,213	2,617,801	1,288,482		1,329,319
	County.....		15,374,778	157,054,062	1,108,672	173,537,512	7,279,203	16,022,466	150,235,843
	General treasury.....	Nov. 30, 1925.....	15,348,083	15,865,235	1,016,913	32,230,231	7,235,379	16,002,662	8,992,190
	General administrative fund.....	Nov. 30, 1925.....		141,112,579		141,112,579			141,112,579
	Public trust fund.....	Dec. 31, 1925.....	26,695	54,226	73,795	154,716	14,308	19,504	120,604
	Private trust fund.....	Nov. 30, 1925.....		22,022	17,964	39,986			10,470
	School district.....		55,571,599	33,391,183	6,231,921	95,694,708	9,323,372	53,141,906	33,229,520
	General treasury.....	June 30, 1925.....	50,504,246	33,481,457	6,079,944	90,065,647	8,959,024	62,637,456	28,568,187
	Public trust funds.....	June 30, Dec. 31, 1925.....	5,067,274	407,281	151,977	5,628,532	364,548	604,450	4,657,534
	Investment fund.....	June 30, 1925.....	79	2,450		2,529			2,529

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued									
2	CHICAGO, ILL.—Continued.								
	Park district.....		\$13,190,468	\$11,374,499	\$2,795,167	\$27,330,134	\$2,250,890	\$20,234,231	\$4,875,013
	General treasury.....	Feb. 28, Mar. 31, Apr. 30, May 12, May 31, June 30, July 31, Dec. 31, 1925.	12,602,478	9,722,398	2,368,009	24,692,885	2,021,379	19,692,653	2,978,853
	Sinking funds.....	Feb. 28, Mar. 31, Apr. 30, Dec. 31, 1925.	160,377	585,594	110,624	856,595	57,045	299,950	409,600
	Public trust funds.....	June 30, Dec. 31, 1925.	401,402	835,077	192,908	1,429,382	39,379	241,628	1,148,375
	Investment funds.....	Feb. 28, Mar. 31, Apr. 30, July 31, 1925.	20,211	198,686	70,920	295,817	71,870		223,947
	Private trust funds.....	Feb. 28, Mar. 31, Apr. 30, Dec. 31, 1925.		32,744	52,711	85,455	61,217		24,238
	Sanitary district.....		8,019,888	17,571,319	1,197,604	26,788,611	3,504,695	20,511,749	2,772,167
	General treasury.....	Dec. 31, 1925.	8,019,888	17,571,319	1,197,604	26,788,611	3,504,695	20,511,749	2,772,167
3	PHILADELPHIA, PA.		110,167,284	144,363,161	17,628,804	272,059,309	40,047,642	165,247,709	66,763,958
	City corporation.....		80,260,809	130,079,191	8,105,285	218,442,285	26,502,961	134,311,741	57,627,583
	General treasury.....	Dec. 31, 1925.	64,499,724	100,577,172	4,948,622	170,025,518	22,845,838	117,437,985	29,741,695
	General administrative funds.....	Dec. 31, 1925.	893,851	938,375	121,102	1,953,328	370,411	1,572,917	10,000
	Sinking fund.....	Dec. 31, 1925.	2,753,676	23,403,287	2,499,099	28,746,062	2,830,300	11,683,602	14,126,160
	Public trust funds.....	Dec. 31, 1925.	7,623,909	5,037,593	496,798	13,077,238	800,030	3,598,556	9,178,652
	Investment funds.....	Dec. 31, 1925.	4,589,649	9,700	34,736	4,034,085	45,331	18,681	4,570,073
	Private trust funds.....	Dec. 31, 1925.		94	5,920	6,054	5,051		1,003
	School district.....		29,668,501	14,275,670	9,379,721	53,323,792	13,494,832	30,793,925	9,125,036
	General treasury.....	Dec. 31, 1925.	29,321,228	12,506,236	7,278,793	49,106,257	13,418,551	30,546,981	5,140,725
	Sinking fund.....	Dec. 31, 1925.	274,258	1,317,754	1,419,824	3,011,836	94		3,011,742
	Public trust fund.....	Dec. 31, 1925.	10,351	167,759	60,359	228,469	71,618	156,851	
	Investment fund.....	Dec. 31, 1925.	62,664	283,821	630,745	977,230	4,569	93	972,568
	Poor district.....		237,974	11,400	43,858	293,232	49,849	232,043	11,340
	General treasury.....	Mar. 31, Dec. 31, 1925.	236,985	8,340	43,116	288,441	48,549	231,892	8,000
	Public trust funds.....	Dec. 31, 1925.	989	3,060	742	4,791	1,300	151	3,340
4	DETROIT, MICH.		108,118,958	85,551,679	8,777,259	202,447,896	8,419,166	123,956,775	70,071,955
	City corporation.....		98,435,558	72,760,485	5,617,333	176,813,356	7,144,032	113,201,537	56,467,787
	General treasury.....	June 30, 1925.	87,165,747	56,361,992	552,171	144,070,910		111,399,541	32,671,369
	General administrative fund.....	June 30, 1925.	2,271		178	2,453	38	2,415	

Sinking funds.....	June 30, 1925.....	10,975,014	12,344,899	4,990,896	31,208,799	7,079,040	1,614,199	22,513,567
Public trust funds.....	June 30, 1925.....	247,794	237,260	66,374	551,418	49,794	183,259	316,235
Investment funds.....	June 30, 1925.....	53,728	793,000		843,738			843,738
Private trust funds.....	Dec. 31, 1925.....		126,314	11,724	136,038	15,160		130,878
County.....		9,683,400	12,791,214	2,159,926	25,434,540	1,375,184	10,735,298	13,604,168
General treasury.....	Nov. 30, 1925.....	9,649,601	1,415,156	2,965,370	13,930,127	1,221,894	10,735,950	1,972,263
General administrative funds.....	Nov. 30, 1925.....		10,705,572	2,902,202	10,705,774	628	19,249	10,685,947
Sinking fund.....	Nov. 30, 1925.....	33,799	652,518	290,022	946,339	9,832	39	936,468
Private trust funds.....	Nov. 30, 1925.....		17,968	24,332	52,300	42,860		9,430
5 CLEVELAND, OHIO.....		66,823,235	95,412,161	24,067,968	196,208,489	37,856,466	80,445,651	78,001,373
City corporation.....		38,842,180	54,873,676	21,373,348	94,989,204	24,002,904	47,460,398	23,519,902
General treasury.....	Dec. 31, 1925.....	29,216,604	20,402,918	18,467,155	68,086,674	20,389,265	40,938,321	6,764,088
General administrative fund.....	Dec. 31, 1925.....	803,706			303,706		803,706	
Sinking funds.....	Dec. 31, 1925.....	9,283,163	13,738,621	2,285,193	25,326,977	2,956,540	5,816,430	16,554,007
Public trust funds.....	Dec. 31, 1925.....	84,622	364,258	56,379	447,169	36,148	410,941	70
Investment funds.....	Dec. 31, 1925.....	85			85			85
Private trust funds.....	Dec. 31, 1925.....		357,882	464,721	822,603		620,951	901,859
County.....		5,260,510	54,292,290	5,341,038	65,893,828	5,325,759	8,330,899	62,237,670
General treasury.....	Dec. 31, 1925.....	5,192,897	6,327,018	3,470,893	14,990,808	3,536,378	7,730,725	5,723,705
General administrative fund.....	Dec. 31, 1925.....		46,750,651	20,805	46,771,456	176,790		46,594,666
Sinking funds.....	Dec. 31, 1925.....	1,067,613	106,251	1,236,249	2,413,118	507,231	599,674	1,306,208
Private trust fund.....	Dec. 31, 1925.....		1,104,390	613,091	1,718,451	1,105,360		613,091
6 coal district.....		21,149,560	5,867,313	7,232,459	33,749,332	7,707,568	23,799,716	2,242,048
General treasury.....	June 30, 1925.....	16,208,929	4,867,954	4,639,033	26,656,916	6,256,542	10,271,449	127,926
General administrative funds.....	Dec. 31, 1925.....	1,724,367	102,740	2,045,362	3,872,409	2,949,811	3,949,811	176,254
Sinking funds.....	June 30, Dec. 31, 1925.....	3,207,123	391,898	486,349	4,078,370	658,886	1,578,456	1,838,329
Investment funds.....	June 30, Dec. 31, 1925.....	9,141	74,721	61,775	46,099			99,041
Park district.....		571,085	878,892	221,148	1,671,125	820,235	849,138	1,732
General treasury.....	Dec. 31, 1925.....	568,918	878,892	221,148	1,668,958	820,235	846,971	1,732
General administrative fund.....	Dec. 31, 1925.....	2,167			2,167		2,167	
8 St. Louis, Mo.....		39,606,691	14,458,698	22,181,454	76,246,843	21,016,868	44,647,750	10,582,225
City corporation.....		28,321,400	12,199,390	15,994,185	50,484,945	14,921,181	33,562,482	8,001,282
General treasury.....	Apr. 13, 1925.....	24,978,046	6,098,508	14,839,207	45,885,821	12,188,103	30,010,449	3,687,269
General administrative funds.....	Apr. 13, Dec. 31, 1925.....	2,894,049	3,533,702	13,781	6,481,532	19,731	3,379,231	3,062,570
Sinking funds.....	Apr. 13, 1925.....	309,352	2,439,340	1,038,154	3,786,846	2,634,434		1,152,412
Public trust funds.....	Feb. 28, Apr. 13, Dec. 31, 1925.....	102,284	121,151	49,339	272,804	64,627	172,741	45,436
Investment funds.....	Apr. 13, 1925.....	37,669	15,632		53,301		61	53,240
Private trust funds.....	Apr. 13, 1925.....		997	23,644	24,641	24,286		855
School district.....		11,285,291	2,259,338	6,217,269	19,761,898	6,095,687	11,085,268	2,580,943
General treasury.....	June 30, 1925.....	10,912,717	263,929	5,899,918	17,076,564	5,998,611	10,937,568	120,885
General administrative fund.....	June 30, 1925.....	2,316	305,526	72,887	380,729	43,159		337,570
Sinking fund.....	June 30, 1925.....	137,684	1,044,113	160,455	1,342,252	35,974	85,200	1,221,078
Public trust funds.....	June 30, 1925.....	228,615	490,733	28,039	747,387	3,768	42,170	701,449
Investment fund.....	June 30, 1925.....	3,959	5,000	5,934	14,893	4,611	330	9,952
Private trust funds.....	June 30, 1925.....		160,037	50,036	200,073	9,584		190,609

1 Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14.]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued									
7	BALTIMORE, MD.		\$38,368,833	\$22,001,159	\$7,336,348	\$67,705,840	\$3,418,743	\$48,019,840	\$16,267,257
	General treasury	Dec. 31, 1925.	36,889,846	18,479,358	7,074,059	57,439,761	3,198,177	47,899,215	6,342,309
	General administrative fund	Dec. 31, 1925.		3,189,707		3,186,707			3,186,707
	Sinking fund	Dec. 31, 1925.	1,862,540	5,301,870	218,449	6,892,865	150,866		6,732,000
	Public trust funds	Dec. 31, 1925.	106,939	28,806	8,831	144,036	19,545	120,625	3,806
	Investment fund	Dec. 31, 1925.	10,108		80,968	41,108	41,108		
	Private trust fund	Dec. 31, 1925.		7,354	4,011	11,865	9,050		2,816
8	BOSTON, MASS.		69,649,744	58,762,277	9,563,969	137,975,990	9,957,580	73,066,363	54,952,047
	General treasury	Dec. 31, 1925.	62,699,727	41,880,398	5,631,165	110,211,290	6,306,525	64,679,593	30,225,172
	General administrative funds	Dec. 31, 1925.	1,202,660	4,070,960	217,480	6,091,105	32,409	5,204,324	794,375
	Sinking fund	Dec. 31, 1925.	1,591,778	6,234,887	2,266,964	10,093,659	1,314,072		8,778,987
	Public trust funds	Dec. 31, 1925.	1,825,211	3,458,094	790,387	6,073,692	1,066,875	1,108,626	3,898,191
	Investment funds	Dec. 31, 1925.	2,330,368	2,061,632	271,103	4,668,103	699,818	2,013,820	1,940,470
	Private trust funds	Dec. 31, 1925.		466,306	386,885	843,141	537,289		308,852
9	LOS ANGELES, CALIF.		106,672,005	161,994,518	55,681,118	324,347,636	80,068,185	129,584,638	108,694,813
	City corporation		64,259,193	59,448,388	29,866,805	163,574,384	44,980,282	81,767,589	26,836,513
	General treasury	June 30, 1925.	49,230,795	38,298,005	22,999,135	110,455,953	33,575,213	61,843,992	15,016,358
	General administrative funds	June 30, 1925.	14,753,325	289,014	44,239	15,086,574	96,048	14,990,526	5
	Sinking funds	June 30, 1925.	178,948	16,345,968	6,280,084	22,803,000	10,654,858	4,880,107	7,468,035
	Public trust funds	June 30, 1925.	53,248	1,103,872	21,787	1,178,907	28,739	242,994	907,174
	Investment funds	June 30, 1925.	44,877	550,018	4,983	599,873	2,699		597,174
	Private trust funds	June 30, 1925.		2,950,916	519,581	3,470,497	622,730		2,847,767
	County		25,783,684	80,042,833	17,139,627	122,966,044	24,392,673	30,780,218	77,793,283
	General treasury	June 30, 1925.	24,688,213	12,470,993	9,762,940	46,917,186	16,157,355	20,363,476	10,306,355
	General administrative funds	June 30, 1925.		65,538,388	5,069,780	70,608,168	5,370,788		65,237,380
	Sinking funds	June 30, 1925.	1,002,812	252,402	665,993	1,921,207	1,121,357	405,276	394,574
	Public trust funds	June 30, 1925.	72,631	89,510	4,591	166,732	63,113	11,466	92,153
	Investment funds	June 30, 1925.	25,028	11,880		36,608			36,608
	Private trust funds	June 30, 1925.		1,079,900	1,636,183	3,316,143	1,670,960		1,636,183
	School district		16,629,128	22,563,294	8,674,786	47,897,208	16,695,330	27,046,831	4,065,047
	General treasury	June 30, 1925.	13,349,898	21,499,993	6,736,836	41,586,167	13,112,054	26,000,051	3,813,402
	Sinking funds	June 30, 1925.	3,279,230	1,063,301	1,938,450	6,221,041	3,583,276	1,386,180	1,251,635

10	PITTSBURGH, PA.		42,720,184	28,152,855	18,414,472	81,298,481	10,788,792	48,861,728	18,942,861
	City corporation		20,527,261	7,761,719	4,844,568	32,873,548	3,444,162	21,475,017	7,900,369
	General treasury	Dec. 31, 1925	20,526,911	4,229,812	4,008,226	28,563,449	2,227,838	20,842,490	4,468,151
	General administrative funds	Dec. 31, 1925	28,866	440,302	84,563	548,431	66,870	481,316	246
	Sinking fund	Dec. 31, 1925	81,749	2,923,200	460,261	3,455,300	142,300	1,312,900	3,312,900
	Public trust funds	Dec. 31, 1925	73,978	84,870	9,038	167,874	10,464	111,243	45,678
	Investment fund	Dec. 31, 1925	22,059	84,535	52,800	139,944	30,700	88,304	88,304
	County		9,410,691	7,966,885	5,407,833	22,785,309	4,956,007	13,371,773	4,454,829
	General treasury	Dec. 31, 1925	5,613,344	6,989,498	3,820,094	16,372,876	3,707,471	10,673,583	1,961,623
	General administrative funds	Dec. 31, 1925	909,032	392,157	785,838	1,987,027	449,377	1,401,054	130,596
	Sinking funds	Dec. 31, 1925	2,969,130	598,064	698,496	4,265,700	689,991	1,254,745	2,320,904
	Public trust fund	Dec. 31, 1925	19,066	37,146	108,475	189,706	111,968	42,392	5,346
	School district		12,782,302	7,424,261	5,423,071	25,629,624	8,326,623	13,714,688	3,584,063
	General treasury	Dec. 31, 1925	12,692,820	5,612,084	3,891,826	22,196,739	7,113,781	12,783,481	2,399,467
	Sinking fund	Dec. 31, 1925	61,677	1,765,919	1,135,614	3,963,210	776,026	981,457	1,264,727
	Public trust fund	Dec. 31, 1925	27,806		318,186	342,990	342,990		
	Private trust funds	Dec. 31, 1925		46,248	80,447	126,696	93,826		32,869
11	SAN FRANCISCO, CALIF.		35,515,584	35,618,966	9,308,849	80,438,399	10,263,002	40,612,836	29,562,861
	City corporation		32,731,050	16,964,529	5,983,169	55,598,748	6,844,910	37,737,666	11,012,172
	General administrative funds	June 30, 1925	1,721,333	47,619	144,499	1,913,351	132,009	1,734,720	48,532
	Sinking fund	June 30, 1925	90,000	2,638,504	2,072,910	4,801,414	2,062,814	2,738,600	2,738,600
	Public trust funds	June 30, 1925	444,959	1,005,641	25,384	1,475,984	17,298	679,528	779,168
	Investment funds	June 30, 1925	528,942	13,166,961	645,561	14,339,864	691,254	462,922	13,185,698
	Private trust fund	June 30, 1925		1,776,712	532,326	2,309,038	310,637		1,798,401
12	BUFFALO, N. Y.		36,462,388	58,843,731	19,856,139	104,162,258	14,583,841	47,171,264	42,407,153
	City corporation		32,817,153	43,112,468	11,969,268	87,898,907	12,594,398	41,922,946	33,879,003
	General treasury	June 30, 1925	32,100,921	27,110,542	7,328,440	66,839,903	6,241,664	40,877,690	19,717,749
	General administrative funds	June 30, Dec. 31, 1925; Jan. 81, 1926	21,367	337,186	8,573	367,126	18,686	347,728	718
	Sinking funds	June 30, 1925	384,161	6,817,305	4,338,749	11,040,215	6,055,312	264,048	4,720,855
	Public trust funds	June 30, Dec. 31, 1925; Jan. 81, 1926	249,263	672,291	262,706	1,084,260	333,627	733,585	117,038
	Investment funds	June 30, 1925		8,829,327		8,390,778			8,390,778
	Private trust funds	June 30, 1925		445,817	33,818	479,635	47,710		431,925
	County		3,645,235	10,731,263	1,886,863	16,263,351	1,986,943	5,248,318	9,025,990
	General treasury	Dec. 31, 1925	3,644,062	2,699,421	892,079	7,235,562	1,066,274	5,248,318	929,970
	General administrative funds	Dec. 31, 1925	218	7,839,656	401,220	8,241,088	311,658		7,929,430
	Investment fund	Dec. 31, 1925	900	12,629		13,489			13,489
	Private trust fund	Dec. 31, 1925		179,658	593,554	773,212	609,011		164,201

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP II.—CITIES HAVING A POPULATION OF 800,000 TO 800,000									
18	MILWAUKEE, Wis.		\$34,802,851	\$49,548,568	\$10,208,199	\$94,559,618	\$8,772,353	\$37,300,467	\$48,486,798
	City corporation		28,727,073	41,527,480	5,161,959	75,417,109	4,036,932	30,290,488	41,089,689
	General treasury	Dec. 31, 1925	27,681,608	21,417,557	3,860,698	52,709,768	3,845,484	27,700,896	21,003,278
	General administrative fund	Dec. 31, 1925	29,972	1,244,525	1,005,320	2,879,823	500,618	2,204,680	174,525
	Sinking fund	Dec. 31, 1925	49,249	845,117	1,718	358,084	674		387,410
	Public trust funds	Aug. 3, Dec. 31, 1925	580,985	549,008	113,104	1,243,097	105,936		752,349
	Investment fund	Dec. 31, 1925	144,959	17,156,270		17,301,229			17,301,229
	Private trust funds	Dec. 31, 1925		814,003		895,118	84,220		810,898
	County		6,075,178	8,021,088	5,046,243	19,142,509	4,735,421	7,009,979	7,397,109
	General treasury	Dec. 31, 1925	5,550,195	3,143,387	4,590,453	18,290,035	4,465,156	6,800,917	2,023,932
	General administrative funds	Dec. 31, 1925		3,139,034	217,572	3,358,606	15,121		3,338,485
	Sinking fund	Dec. 31, 1925	617,958	847,231	27,323	892,422	82,225	209,062	651,136
	Investment funds	Dec. 31, 1925	7,025			7,025			7,025
	Private trust funds	Dec. 31, 1925		1,394,436	204,955	1,599,421	222,919		1,376,502
14	WASHINGTON, D. C.		32,197,196	8,865,992	13,002,803	54,156,091	12,042,768	81,917,016	10,100,307
	General treasury	June 30, 1925	30,750,450	4,229,371	11,177,855	42,154,076	10,939,669	26,800,118	4,324,890
	General administrative funds	June 30, 1925	1,081,546	2,212,809	846,206	5,589,740	276,394	4,873,737	459,408
	Sinking fund	June 30, 1925	49,327	2,745,870	1,014,890	3,809,077	237,444	65,233	3,536,400
	Public trust funds	June 30, 1925	366,874	87,238	83,924	487,086	113,163	87,938	285,945
	Private trust funds	June 30, 1925		1,044,114	471,448	2,115,562	475,899		1,639,663
15	NEWARK, N. J.		81,052,516	64,483,255	7,391,719	102,927,490	7,012,221	38,276,788	66,738,481
	City corporation		25,890,985	47,343,425	3,377,493	70,611,853	4,001,288	31,732,608	40,877,667
	General treasury	Dec. 31, 1925	22,899,213	31,900,421	2,582,904	57,478,628	3,176,180	10,847,644	34,454,794
	General administrative funds	June 30, Dec. 31, 1925	2,414,870	7,305,841	698,220	10,318,831	267,788	8,801,586	1,159,457
	Sinking fund	Dec. 31, 1925	428,501	7,392,410	73,610	7,894,421	514,177	2,596,737	4,783,507
	Public trust funds	Dec. 31, 1925	133,712	284,539	84,165	502,416	10,330	315,583	170,023
	Investment fund	Dec. 31, 1925	14,639	297,806	20,232	332,677	10,462	81,078	241,137
	Private trust fund	Dec. 31, 1925		66,408	18,472	84,880	21,841		63,039
	County		5,161,581	17,139,830	4,014,226	20,815,637	3,919,933	6,544,180	15,860,524
	General treasury	Dec. 31, 1925	4,920,733	7,320,784	967,203	13,208,810	543,017	4,828,738	7,337,055
	General administrative funds	Dec. 31, 1925	55,628	6,874,330	2,873,428	9,803,265	3,173,350	1,694,248	4,035,711
	Sinking fund	Dec. 31, 1925	174,143	2,890,267	34,768	3,096,178	186,804	714	2,912,070
	Public trust funds	Dec. 31, 1925	5,969	8,731	4,506	19,206	5,180	2,892	8,128
	Investment fund	Dec. 31, 1925	5,208	45,700	134,231	185,148		17,588	167,560

16	MINNEAPOLIS, MINN.		26,444,600	45,856,425	4,432,228	76,783,293	4,302,369	31,588,864	40,902,820
	City corporation		23,583,786	17,257,236	3,663,434	44,806,444	3,484,390	28,073,073	12,948,944
	General treasury	Dec. 31, 1925	21,058,577	10,136,347	3,502,701	34,697,625	3,283,711	27,636,458	3,777,456
	General administrative fund	Dec. 31, 1925	26,680	874,111	14,378	41,058	18,672	22,366	2,480,107
	Sinking fund	Dec. 31, 1925	1,690,502	741,499	9,694	3,546,307	87,200		846,552
	Public trust funds	Dec. 31, 1925	741,499	475,658	134,983	1,372,110	91,330	414,228	5,959,806
	Investment funds	Dec. 31, 1925	96,558	5,763,275		5,859,833	327		6,863
	Private trust funds	Dec. 31, 1925		5,835	3,678	9,513	3,150		27,953,536
	County		2,860,814	28,596,199	786,794	32,226,807	807,979	3,465,292	2,016,917
	General treasury	Dec. 31, 1925	2,764,340	2,829,616	167,308	5,761,264	379,055	3,465,292	22,612,955
	General administrative fund	Dec. 31, 1925		22,573,893	563,670	28,137,553	524,598		713,220
	Sinking funds	Dec. 31, 1925	62,902	628,828	35,816	717,546	4,326		3,610,444
	Investment fund	Dec. 31, 1925	43,573	2,566,873		3,610,444			28,482,529
17	NEW ORLEANS, LA.		22,799,984	29,177,076	9,543,199	61,520,289	9,636,986	22,400,794	29,474,126
	City corporation		20,748,257	28,667,673	8,881,556	58,267,486	8,329,310	20,494,080	18,002,938
	General treasury	Dec. 31, 1925	18,946,774	8,338,804	2,813,636	27,099,214	3,151,902	5,944,409	4,951,188
	General administrative funds	May 31, June 30, Dec. 31, 1925	4,382,166	13,830,614	2,667,601	20,880,381	3,419,357	12,509,896	6,251,944
	Sinking funds	Dec. 31, 1925	45,125	6,151,000	3,324,599	9,321,324	1,631,189	1,638,191	315,122
	Public trust funds	Aug. 31, Dec. 31, 1925	345,567	322,315	75,459	748,341	126,605	401,614	52,967
	Investment funds	Dec. 31, 1925	28,026	34,332		62,957			12
	Private trust funds	Dec. 31, 1925		8	261	269	257		8,403
	Levee district		2,051,727	509,403	661,643	3,222,773	1,307,626	1,906,744	1,906,744
	General treasury	Dec. 31, 1925	2,051,727	509,403	661,643	3,222,773	1,307,626	1,906,744	8,403
18	CINCINNATI, OHIO.		28,208,745	29,919,144	16,392,229	74,520,118	14,691,526	28,046,820	31,781,772
	City corporation		17,729,061	17,729,061	9,099,776	37,401,713	10,140,950	16,728,711	11,532,052
	General treasury	Dec. 31, 1925	8,712,856	3,952,676	7,350,843	20,016,374	8,495,078	9,403,650	2,117,646
	General administrative funds	Dec. 31, 1925	1,321,716	835,271	184,170	2,141,157	385,041	1,732,447	23,069
	Sinking fund	Dec. 31, 1925	5,508,547	4,144,854	1,214,245	10,865,646	841,313	4,216,950	5,807,383
	Public trust funds	Dec. 31, 1925	762,839	1,280,098	191,087	2,234,024	196,535	352,339	1,685,150
	Investment funds	Dec. 31, 1925	1,425,093	227,760	5,006	1,657,849	85,899	22,225	1,548,625
	Private trust funds	Dec. 31, 1925		332,238	154,425	486,668	137,084		849,679
	County		3,919,555	17,115,000	5,800,060	26,834,615	2,587,407	5,817,207	18,930,001
	General treasury	Dec. 31, 1925	3,567,936	1,594,038	2,124,309	7,286,328	1,960,394	4,687,021	618,913
	General administrative funds	June 30, Dec. 31, 1925	49,008	14,465,076	22,921	14,537,005	24,939	816,428	14,195,638
	Sinking fund	Dec. 31, 1925	297,220	498,126	181,294	976,640	88,173	261,838	666,529
	Public trust funds	June 30, Dec. 31, 1925	4,161	1,674	779	6,614	196	3,996	2,452
	Investment fund	Dec. 31, 1925	1,230	46,624	3,470,757	47,854		47,854	3,456,469
	Private trust funds	Dec. 31, 1925	6,569,139	2,231,258	1,492,383	3,982,174	523,705	7,000,902	1,319,719
	School district		6,424,972	1,370,537	1,451,127	9,246,636	1,828,422	6,508,960	909,254
	General treasury	June 30, 1925	24,730			24,730			395,439
	General administrative funds	Dec. 31, 1925	75,922	859,388	40,800	976,110	114,603	466,068	15,026
	Sinking fund	June 30, 1925	17,203	1,338	466	19,002	2,832	1,144	
	Public trust funds	June 30, Dec. 31, 1925							
	Investment fund	June 30, 1925	17,312			17,312			

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

CITY NUMBER	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
Group II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
19	KANSAS CITY, MO.		\$20,271,205	\$22,563,758	\$11,017,900	\$53,852,858	\$17,108,490	\$21,373,328	\$15,376,040
	City corporation		10,843,405	8,236,543	6,265,406	24,845,354	11,176,829	9,894,736	3,773,789
	General treasury	Apr. 20, 1925	9,539,212	8,156,743	4,533,021	22,228,976	9,466,517	9,824,139	2,938,320
	Sinking funds	Apr. 20, 1925	772,496	10,694	1,724,520	2,607,720	1,700,321		807,399
	Public trust fund	Dec. 31, 1925	31,697	69,108		108,658	9,991		28,070
	County		2,722,491	10,989,816	-1,744,561	15,456,098	1,507,089	2,580,942	11,278,965
	General treasury	Dec. 31, 1925	2,698,491	8,187,660	781,046	6,667,198	6,856,950	2,578,808	3,431,438
	General administrative funds	Dec. 31, 1925		7,775,164	956,423	8,731,587	928,299		7,803,288
	Public trust fund	Dec. 31, 1925	24,128	26,992	7,093	58,213	11,940	2,134	44,239
	School district		7,205,181	3,337,394	3,007,938	13,560,508	4,329,572	8,897,650	323,285
	General treasury	June 30, 1925	6,276,472	3,112,494	2,403,761	11,792,727	2,817,021	8,897,650	78,056
	Sinking fund	June 30, 1925	928,709	224,900	604,172	1,767,781	1,512,551		245,230
20	SEATTLE, WASH.		34,632,164	51,180,180	7,519,987	93,811,681	6,381,170	36,999,249	49,081,269
	City corporation		24,174,929	27,535,072	4,610,129	56,320,130	2,493,741	27,218,924	26,607,465
	General treasury	Dec. 31, 1925	18,326,286	8,687,377	2,422,221	29,436,884	1,023,205	19,844,199	8,668,480
	General administrative fund	Dec. 31, 1925	4,167,518	582,798		4,760,311		4,348,336	401,976
	Sinking fund	Dec. 31, 1925	1,445,404	2,915,601	775,740	5,130,745	121,550	2,512,991	2,592,204
	Public trust funds	Dec. 31, 1925	164,410	5,089	10,172	170,271	27,299	137,717	5,256
	Investment funds	Dec. 31, 1925	81,811	890,418	413,381	1,385,600	87,321		922,648
	Private trust funds	Dec. 31, 1925		14,453,194	983,065	15,441,269	1,254,857		14,206,902
	County		4,080,954	21,007,685	2,119,790	27,208,429	1,551,745	8,203,392	22,453,293
	General treasury	Dec. 31, 1925	3,284,462	643,040	323,448	4,261,550	148,065	2,911,985	1,191,500
	General administrative fund	Dec. 31, 1925		20,267,633	1,544,726	21,812,359	1,122,756		20,689,608
	Sinking fund	Dec. 31, 1925	768,409	24,325	195,852	1,016,586	212,950	291,377	512,259
	Investment funds	Dec. 31, 1925	88	4,098		4,176			4,176
	Private trust fund	Dec. 31, 1925		67,994	55,764	123,758	67,994		55,764
	School district		5,144,150	2,055,250	564,282	7,703,682	1,698,558	5,365,331	679,798
	General treasury	June 30, 1925	4,001,771	2,050,624	365,884	6,508,229	1,121,864	4,961,698	424,697
	Sinking fund	June 30, 1925	1,052,379	4,626	198,448	1,255,453	576,694	423,698	255,096
	Port of Seattle		1,232,131	562,123	225,186	2,019,440	637,106	1,191,625	190,709
	General treasury	Dec. 31, 1925	894,028	522,449	213,668	1,630,043	637,106	896,900	96,037
	Sinking fund	Dec. 31, 1925	338,103	39,674	11,620	389,397		294,726	94,672
21	INDIANAPOLIS, IND.		20,408,039	23,528,367	9,046,050	52,082,456	6,878,032	23,281,885	22,821,639
	City corporation		11,713,330	6,373,910	5,735,279	24,825,519	6,039,626	13,551,264	5,235,639
	General treasury	Dec. 31, 1925	6,864,068	8,847,779	8,738,528	13,950,995	2,760,188	8,731,685	2,403,627

	General administrative funds	Dec. 31, 1925	4,824,818	4,808	35,802	4,865,818	364	4,868,078	7,171
	Sinking funds	Dec. 31, 1925	900,710	12,385	582,608	1,504,794	703,338	304,346	407,110
	Public trust funds	Dec. 31, 1925	114,708	61,838	84,036	200,277	30,821	157,145	72,311
	Private trust funds	Dec. 31, 1925		2,447,405	2,297,135	4,744,540	2,464,020		2,290,520
	County		2,519,000	15,749,018	1,025,819	19,293,637	683,139	2,263,921	16,046,577
	General treasury	Dec. 31, 1925	1,242,791	967,990	700,964	2,911,735	348,002	2,194,790	363,943
	General administrative fund	Dec. 31, 1925		14,636,940	98,067	14,753,007	54,456		14,668,551
	Sinking funds	Dec. 31, 1925		61,449	192,716	1,630,374	241,455	864,131	924,798
	Private trust funds	Dec. 31, 1925		62,639	35,832	98,521	30,226		60,295
	School district		6,175,709	1,405,439	1,282,152	8,863,300	157,167	7,166,710	1,579,423
	General treasury	June 30, 1925	6,048,494	1,319,230	1,240,204	8,007,928	126,829	7,095,530	1,382,569
	General administrative fund	June 30, 1925		14,848		14,858		14,858	
	Public trust funds	June 30, 1925		112,867		240,514	37,338	56,322	156,864
23	ROCHESTER, N. Y.		23,671,742	25,384,281	7,071,865	57,027,898	5,222,305	36,670,251	22,135,832
	City corporation		21,847,800	20,555,478	7,230,572	49,133,550	7,152,281	34,373,660	17,607,609
	General treasury	Dec. 31, 1925	20,990,521	17,438,933	2,381,514	40,810,968	2,541,965	33,800,732	14,408,271
	General administrative fund	Dec. 31, 1925		101,249	27,188	139,289	6,479	121,817	10,998
	Sinking funds	Dec. 31, 1925		147,500	3,870,424	4,085,357	3,604,867	536,197	1,067,398
	Public trust funds	Dec. 31, 1925		101,749	518,479	655,325	840,606	114,914	245
	Investment fund	Dec. 31, 1925		6,480	9,315	75,189			81,710
	Private trust funds	Dec. 31, 1925		1,967,351	378,571	2,363,922	354,525		2,009,097
	County		2,324,242	4,828,803	741,283	7,894,338	1,070,024	3,296,591	4,527,723
	General treasury	Dec. 31, 1925	2,324,242	329,285	447,183	3,100,710	783,059	2,296,591	70,460
	General administrative fund	Dec. 31, 1925		3,583,537	147,750	3,741,287	128,064		3,613,223
	Private trust fund	Dec. 31, 1925		905,981	146,300	1,052,341	208,301		844,040
23	JERSEY CITY, N. J.		20,517,721	47,192,585	10,916,581	84,626,887	14,435,522	26,263,277	43,928,088
	City corporation		16,018,359	31,430,332	13,462,018	60,910,709	10,546,148	20,041,556	30,323,005
	General treasury	Dec. 31, 1925	14,025,944	24,525,274	10,046,336	48,597,554	8,505,489	13,977,286	26,114,779
	General administrative funds	June 30, Dec. 31, 1925	1,562,098	3,265,267	1,702,831	6,530,193	795,361	5,731,066	8,706
	Sinking funds	Dec. 31, 1925	851,947	3,383,704	1,710,190	4,445,941	1,242,469		4,203,372
	Public trust fund	Dec. 31, 1925	78,372	256,088	2,661	397,121	333,204		1,088
	County		4,499,362	15,762,253	3,454,669	23,717,178	8,890,374	6,221,721	13,605,083
	General treasury	Dec. 31, 1925	4,376,902	6,811,318	1,244,196	12,432,416	1,787,109	5,861,246	4,783,971
	General administrative funds	Dec. 31, 1925		7,948,237	1,242,010	9,221,330	1,750,885	338,372	7,182,073
	Sinking funds	Dec. 31, 1925		992,772	954,429	2,035,335	346,296		1,689,039
	Public trust funds	Dec. 31, 1925		8,243	9,926	27,097	4,994		22,103

GENERAL TABLES

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	LOUISVILLE, KY.		\$11,356,033	\$8,202,634	\$3,081,712	\$22,640,379	\$4,204,983	\$11,860,505	\$6,484,891
	General treasury	Aug. 31, 1925	7,878,086	1,264,912	55,164	9,198,162	72,578	5,045,584	4,080,000
	General administrative funds	June 30, Aug. 31, Nov. 30, Dec. 31, 1925	2,302,812	6,291,172	1,608,993	10,102,477	2,376,032	6,000,314	1,721,131
	Sinking fund	Dec. 31, 1925	803,451	280,800	1,497,474	2,581,725	1,813,230	734,273	34,222
	Public trust funds	June 30, Aug. 31, 1925	838,108	829,155	15,248	682,511	80,824	80,334	871,353
	Investment funds	Aug. 31, Dec. 31, 1925	34,078	30,000	18	64,094	18		64,076
	Private trust fund	June 30, 1925		6,595	4,815	11,410	3,301		8,109

1 Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14.]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 to 300,000—Continued									
25	TOLEDO, OHIO.....		\$13,993,519	\$9,561,594	\$5,517,303	\$29,072,416	\$6,306,857	\$15,172,199	\$7,693,360
	City corporation.....		9,124,506	7,865,245	2,734,669	19,724,420	3,282,381	9,353,871	7,088,168
	General treasury.....	Dec. 31, 1925	6,501,601	3,450,209	1,799,660	11,751,470	2,029,676	7,766,202	1,955,592
	General administrative funds.....	Dec. 31, 1925	277,013		25,698	302,711	1,208	301,203	300
	Sinking funds.....	Dec. 31, 1925	2,322,747	3,682,058	843,937	6,848,742	1,191,257	1,276,687	4,380,798
	Public trust funds.....	Dec. 31, 1925	20,205	10,147	15,299	45,651	4,668	9,779	31,204
	Investment funds.....	Dec. 31, 1925	2,940		1,916	4,856	1,916		2,940
	Private trust funds.....	Dec. 31, 1925		722,831	48,159	770,990	53,656		717,334
	School district.....		4,869,013	1,693,349	2,782,634	9,347,996	3,024,476	5,818,328	595,192
	General treasury.....	June 30, 1925	3,920,785	1,635,444	1,794,540	7,350,749	1,951,490	6,222,188	177,073
	General administrative fund.....	June 30, 1925	53,192			53,192		53,192	
	Sinking funds.....	June 30, 1925	895,056	60,905	988,084	1,944,055	1,072,936	542,950	328,119
26	PORTLAND, OREG.....		15,321,155	13,475,472	3,809,176	32,605,803	2,565,437	19,677,240	10,363,126
	City corporation.....		10,244,463	10,593,613	2,800,165	23,638,241	2,392,779	12,099,453	9,146,009
	General treasury.....	Nov. 30, 1925	7,277,394	8,130,239	2,140,810	17,548,443	1,547,575	11,050,758	4,950,110
	General administrative fund.....	Nov. 30, 1925	1,254,122	108,202	156,230	1,518,644	174,308	966,232	378,104
	Sinking funds.....	Nov. 30, 1925	1,570,100	1,126,743	231,622	2,928,465	488,343	2,095	2,438,027
	Public trust funds.....	Nov. 30, 1925	99,130	31,621	6,065	136,816	17,184	79,786	39,846
	Investment funds.....	Nov. 30, 1925	43,717	285,938	13,368	343,023	13,798	582	328,643
	Private trust funds.....	Nov. 30, 1925		910,870	251,980	1,162,860	151,571		1,011,279
	School district.....		3,800,238	1,747,394	610,849	6,218,471	48,485	5,837,841	632,145
	General treasury.....	June 30, 1925	3,812,762	1,685,701	603,162	6,101,685	25,971	5,527,516	548,198
	Public trust funds.....	June 30, Oct. 16, 1925	47,476	61,623	7,687	116,736	22,514	10,325	83,847
	Port of Portland.....		1,216,454	1,134,475	398,162	2,749,091	124,173	2,639,946	584,972
	General treasury.....	Nov. 30, 1925	1,196,138	819,724	357,019	2,372,881	9,481	2,034,645	328,755
	Sinking fund.....	Nov. 30, 1925	14,448	237,506	17,004	268,958	86,686		182,272
	Investment fund.....	Nov. 30, 1925	5,868	77,245	24,139	107,252	28,006	5,301	73,945
27	AKRON, OHIO.....		9,993,427	9,054,312	6,748,195	25,795,934	8,603,265	12,303,355	4,889,314
	City corporation.....		6,371,469	9,017,411	5,673,567	21,062,447	7,696,097	8,934,374	4,431,976
	General treasury.....	Dec. 31, 1925	4,563,334	6,806,915	4,806,103	16,176,352	6,893,778	7,390,363	1,892,211
	General administrative fund.....	Dec. 31, 1925	49,071			49,071		49,071	
	Sinking funds.....	Dec. 31, 1925	1,735,587	2,078,301	755,779	4,569,667	706,275	1,439,616	2,423,776
	Public trust funds.....	Dec. 31, 1925	23,477	105,621	34,702	163,800	32,285	55,324	76,191
	Private trust funds.....	Dec. 31, 1925		26,574	76,983	103,557	63,769		39,799

	School district.....		\$ 631,908	36,901	1,074,628	4,783,487	907,108	3,268,981	457,358
	General treasury.....	June 30, 1925	2,868,917		1,048,850	4,637,767	832,752	2,847,677	457,358
	General administrative fund.....	June 30, 1925	31,294			21,294		31,294	
	Sinking fund.....	June 30, 1925	11,747	36,901	38,778	74,426	74,416	10	
28	DENVER, COLO.....		16,609,313	16,135,865	6,637,283	39,682,460	8,078,668	22,877,538	10,729,244
	City corporation.....		11,435,769	11,748,720	2,150,432	28,343,915	4,165,746	13,989,831	10,188,838
	General treasury.....	Dec. 31, 1925	11,101,057	6,100,589	2,739,006	19,940,652	3,808,476	13,869,541	2,664,635
	General administrative funds.....	Dec. 31, 1925	126,784	6,818,098	188,461	7,130,343	204,769	46,471	6,879,118
	Sinking funds.....	Dec. 31, 1925	20,808	142,628	111,496	374,622	80,116	146,638	78,073
	Public trust funds.....	Dec. 31, 1925	187,119	408,978	41,768	687,860	22,642	227,186	388,032
	Private trust funds.....	Dec. 31, 1925		281,637	78,701	360,238	81,783		278,485
	School district.....		5,173,549	2,887,145	2,777,851	11,338,545	1,906,922	3,887,707	840,916
	General treasury.....	Aug. 31, 1925	4,827,855	2,353,175	2,684,318	10,865,343	1,802,197	3,552,520	810,626*
	Sinking fund.....	Aug. 31, 1925	345,692	33,870	93,538	473,100	107,726	335,187	90,188
	Investment fund.....	Aug. 31, 1925	2	100		102			102
29	COLUMBUS, OHIO.....		13,309,738	10,477,437	8,792,900	32,580,075	9,148,124	15,663,812	7,771,189
	City corporation.....		8,385,276	9,562,984	4,876,289	22,843,549	5,120,429	10,718,721	7,007,309
	General treasury.....	Dec. 31, 1925	6,481,449	6,330,968	3,989,692	16,793,014	4,734,739	8,886,688	3,168,587
	General administrative funds.....	Dec. 31, 1925	54,651		25	54,676	6	54,146	525
	Sinking fund.....	Dec. 31, 1925	1,831,066	2,877,630	339,330	5,048,026	359,567	1,042,540	3,045,919
	Public trust funds.....	Dec. 31, 1925	17,379	116,942	10,836	144,167	12,020	127,946	4,141
	Investment fund.....	Dec. 31, 1925	731	625	1,139	2,395	43	1,352	1,000
	Private trust funds.....	Dec. 31, 1925		257,924	543,357	801,281	14,064		787,227
	School district.....		4,924,462	894,453	3,917,611	9,736,526	4,025,695	4,947,091	703,740
	General treasury.....	Aug. 31, 1925	3,718,177	703,627	3,584,693	8,006,487	3,572,727	4,413,930	16,840
	General administrative fund.....	Aug. 31, 1925	22,684			22,684		22,684	
	Sinking fund.....	Aug. 31, 1925	1,183,601	190,826	332,918	1,707,345	452,668	510,477	743,900
30	PROVIDENCE, R. I.....		12,925,984	14,004,754	1,819,266	28,749,994	1,368,669	17,339,861	10,041,464
	General treasury.....	Sept. 30, 1925	12,296,356	11,334,115	1,070,861	24,701,322	739,737	17,320,248	6,641,347
	General administrative funds.....	Sept. 30, 1925	7,386	90,878	332,256	430,620	94,448	7,386	828,791
	Sinking fund.....	Sept. 30, 1925	481,292	1,085,772	296,797	2,463,861	315,205		2,148,656
	Public trust funds.....	Sept. 30, 1925	120,623	468,738	48,067	477,339	85,098	12,060	407,168
	Investment funds.....	Sept. 30, 1925	14,327		11,097	464,162	99,353	158	304,651
	Private trust funds.....	Sept. 30, 1925		122,508	60,178	182,686	61,835		120,851
31	OAKLAND, CALIF.....		13,385,313	5,630,247	2,593,551	21,609,111	5,271,515	13,715,481	2,622,115*
	City corporation.....		8,488,919	2,255,577	1,978,437	12,721,933	2,636,014	8,106,000	1,978,910
	General treasury.....	June 30, 1925	6,786,026	1,162,669	1,637,528	9,586,223	2,249,629	6,420,167	916,427
	General administrative fund.....	June 30, 1925	1,684,907			1,684,907		1,630,105	54,802
	Sinking fund.....	June 30, 1925		266,968	213,932	1,480,000	198,215		282,686
	Public trust funds.....	June 30, 1925	15,986	77,902	7,626	101,514	38,183	58,728	4,603
	Private trust fund.....	June 30, 1925		748,038	120,351	868,389	149,987		718,402
	School district.....		4,717,685	3,366,367	607,264	8,691,316	2,624,216	5,424,954	642,146
	General treasury.....	June 30, 1925	4,325,470	3,238,494	533,934	8,005,888	2,443,868	5,226,096	425,924
	Sinking funds.....	June 30, 1925	392,215	129,883	73,330	695,428	180,348	198,858	216,222
	Sanitary district.....		4,006		6,860	10,856	7,314	492	8,060
	Sinking fund.....	June 30, 1925	4,006		6,860	10,856	7,314	492	8,060
	Utility district.....		176,793	8,303		185,006	3,971	181,035	
	General treasury.....	June 30, 1925	176,793	8,303		185,006	3,971	181,035	

* Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 to 300,000—Continued									
82	ST. PAUL, MINN.....		\$18,154,813	\$14,281,941	\$3,013,970	\$30,450,724	\$1,655,309	\$18,064,274	\$10,731,141
	General treasury.....	Dec. 31, 1925.....	12,677,615	5,382,804	2,593,742	20,654,161	1,491,645	17,497,490	1,065,026
	General administrative fund.....	Dec. 31, 1925.....		100	5,125	5,225	5,075		150
	Sinking funds.....	Dec. 31, 1925.....	878,973	8,561,289	400,107	9,349,369	160,342	371,874	8,827,153
	Public trust funds.....	Sept. 30, Oct. 13, Dec. 31, 1925.....	98,225	335,150	5,809	438,984	5,483	194,910	238,591
	Private trust fund.....	Dec. 31, 1925.....		2,598	387	2,985	2,764		221
83	ATLANTA, GA.....		10,888,250	4,498,000	1,244,901	16,126,751	945,838	10,750,539	4,430,374
	General treasury.....	Dec. 31, 1925.....	10,232,374	3,465,312	1,244,901	14,942,587	945,838	10,604,007	3,392,743
	General administrative fund.....	Dec. 31, 1925.....	54,483			54,483			
	Sinking funds.....	Dec. 31, 1925.....	92,064	952,035		1,044,099		92,049	952,050
	Public trust funds.....	Dec. 31, 1925.....	2,255			2,255			2,255
	Investment fund.....	Dec. 31, 1925.....	7,074	75,897		82,941			82,941
	Private trust fund.....	Dec. 31, 1925.....		386		386			386
84	OMAHA, NEBR.....		13,307,878	7,816,071	2,495,247	23,619,496	2,805,080	15,045,911	5,167,905
	City corporation.....		5,483,181	3,668,512	1,165,447	10,317,140	744,137	7,547,792	2,025,211
	General treasury.....	Dec. 31, 1925.....	3,715,966	1,670,468	804,268	6,190,692	739,354	4,809,097	582,241
	Sinking funds.....	Dec. 31, 1925.....	1,680,497	1,922,275	354,678	3,957,450		2,626,529	1,330,921
	Public trust funds.....	Dec. 31, 1925.....	86,718	1,361	0,197	94,266	4,287	52,166	37,813
	Private trust funds.....	Dec. 31, 1925.....		74,128	804	74,732	498		74,236
	School district.....		4,009,648	3,291,686	1,099,917	8,400,596	1,839,108	4,673,305	1,807,183
	General treasury.....	July 31, 1925.....	3,906,393	3,039,066	862,259	7,808,188	1,419,378	4,632,423	1,815,832
	Sinking fund.....	July 31, 1925.....	7,558	208,700	215,480	429,718	863,868		65,850
	Public trust funds.....	July 31, 1925.....	29,377	36,290	10,665	76,332	20,004	40,877	15,461
	Investment fund.....	July 31, 1925.....	5,845	0,880	10,633	26,358	26,358		
	Public utilities district.....		3,814,754	556,228	230,783	4,901,760	231,435	3,424,814	1,245,511
	General treasury.....	Dec. 31, 1925.....	3,754,315	428,580	220,226	4,403,121	213,309	3,424,814	704,498
	Sinking fund.....	Dec. 31, 1925.....	60,439	253,921		814,360			314,360
	Private trust fund.....	Dec. 31, 1925.....		173,722	10,557	184,279	17,626		160,653
85	BIRMINGHAM, ALA.....		7,150,949	13,007,880	693,066	20,861,504	3,700,508	9,071,272	9,080,724
	General treasury.....	Sept. 30, 1925.....	7,054,128	6,981,711	659,558	16,695,392	2,227,854	9,014,823	5,452,716
	General administrative fund.....	Sept. 30, 1925.....	30,375			30,375		30,375	
	Sinking fund.....	Sept. 30, 1925.....	7,458	562,642	14,830	584,930	456,430		128,500
	Public trust funds.....	Sept. 30, 1925.....	20,899	93,468	10,592	180,809	13,680	36,074	90,865

	Investment funds.....	Sept. 30, 1925.....	41,679	3,318,186		3,308,848		3,308,848	
	Private trust funds.....	Sept. 30, 1925.....		51,908	3,751	60,658	11,894	40,658	
36	SAW ANTONIO, TEX.								
	City corporation.....		3,877,807	3,216,824	4,247,089	18,341,670	6,962,786	7,153,916	4,224,968
	General treasury.....		2,712,026	7,049,865	3,280,180	14,042,071	5,857,516	5,115,283	3,069,373
	General administrative fund.....	May 31, 1925.....	2,775,061	6,949,874	3,027,095	11,752,030	4,484,574	4,609,343	2,558,314
	Sinking fund.....	May 31, 1925.....	2,637	28,242	20,221	67,200	24,290	42,510	300
	Public trust funds.....	May 31, 1925.....	912,727	62,440	1,215,177	2,180,344	1,283,063	442,810	602,471
	Investment fund.....	May 31, 1925.....	21,490	1,744	7,668	30,922	8,716	30,721	485
	Private trust funds.....	May 31, 1925.....	111		496	607	607		
	School district.....		2,165,781	1,166,959	966,859	4,299,599	1,105,370	2,088,633	1,155,666
	General treasury.....	May 31, 1925.....	1,906,620	1,017,531	649,085	3,573,236	754,429	1,848,609	950,198
	Sinking fund.....	May 31, 1925.....	259,161	149,428	317,774	726,363	350,941	170,024	305,468
37	WORCESTER, MASS.		11,550,306	11,489,129	869,182	23,908,617	743,637	11,925,618	11,239,364
	General treasury.....	Nov. 30, 1925.....	11,314,670	10,704,206	754,234	22,773,110	650,957	11,919,979	10,202,574
	Sinking fund.....	Nov. 30, 1925.....	161,076	492,401	16,846	670,323	10,277		660,048
	Public trust funds.....	Nov. 30, Dec. 31, 1925.....	74,560	24,524	19,019	118,108		5,637	104,572
	Private trust funds.....	Nov. 30, 1925; Jan. 15, 1926.....		267,998	79,088	347,061	74,910		372,171
38	DALLAS, TEX.		3,440,510	4,811,514	6,207,482	19,459,806	5,875,784	11,024,840	2,558,878
	General treasury.....	Apr. 30, 1925.....	6,975,341	4,229,690	5,142,717	16,347,748	4,669,892	10,051,620	1,626,296
	General administrative fund.....	Apr. 30, 1925.....	4,101	28,038	3,660	85,799	2,679	33,098	27
	Sinking fund.....	Apr. 30, 1925.....	1,893,103	438,118	1,004,441	2,825,662	1,151,498	917,678	766,491
	Public trust funds.....	Apr. 30, Aug. 31, 1925.....	10,698	10,993	50,750	72,441	46,723	22,458	3,360
	Investment funds.....	Apr. 30, 1925.....	57,267	100,139	19	187,425	19		187,406
	Private trust funds.....	Apr. 30, 1925.....		4,536	5,895	10,431	4,978		5,458
39	RICHMOND, VA.		9,256,933	14,122,462	3,027,773	26,407,218	3,335,637	12,067,620	10,783,761
	General treasury.....	Jan. 31, 1925.....	8,503,022	9,371,454	1,064,598	18,939,074	1,269,432	8,577,534	9,092,108
	General administrative funds.....	June 30, 1925; Jan. 31, 1926.....	421,179	1,931,273	77,287	2,429,739	226,821	2,179,666	23,252
	Sinking fund.....	Jan. 31, 1926.....	288,104	2,745,634	1,784,655	4,818,393	1,002,430	1,818,182	1,697,831
	Public trust funds.....	June 30, Oct. 31, 1925; Jan. 31, 1926.....	41,143	2,306	4,487	47,936	2,764	12,488	82,684
	Investment funds.....	Jan. 31, 1926.....	3,535	28,700	15,483	47,718	47,402		315
	Private trust funds.....	Jan. 31, 1926.....		43,085	81,268	124,368	80,787		37,571
40	SYRACUSE, N. Y.		10,693,879	12,144,768	2,755,155	25,593,802	3,849,334	11,614,698	10,129,776
	City corporation.....		10,599,266	12,006,958	2,755,155	25,331,379	3,849,334	11,476,583	10,005,162
	General treasury.....	Dec. 31, 1925.....	10,519,768	11,268,518	2,736,941	24,525,117	3,766,006	11,269,751	9,489,258
	General administrative fund.....	Dec. 31, 1925.....	6,110	108,538	193	114,841	128	109,370	5,343
	Public trust funds.....	Dec. 31, 1925.....	43,398	56,341	6,351	105,090	7,307	97,762	21
	Private trust funds.....	Dec. 31, 1925.....		573,561	12,770	586,331	75,891		510,440
	County supervisors' fund.....		124,613	137,810		262,423		137,810	124,613
	General treasury.....	Oct. 31, 1925.....	124,613	137,810		262,423		137,810	124,613
41	NEW HAVEN, CONN.		7,566,576	8,421,632	2,506,963	18,495,171	1,503,659	5,497,905	5,499,707
	General treasury.....	Dec. 31, 1925.....	7,198,843	4,063,988	2,225,385	13,488,216	1,365,709	4,500,114	7,622,339
	General administrative funds.....	Dec. 31, 1925.....	189,107	3,720,140	163,558	4,072,805	52,214	3,925,634	94,857
	Sinking fund.....	Dec. 31, 1925.....	269,190	575,137	99,787	701,894	60,859		651,525
	Public trust funds.....	Aug. 31, Dec. 31, 1925.....	151,676	62,367	18,223	232,266	35,377	72,057	124,832

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
42	MEMPHIS, TENN.		\$7,571,406	\$8,314,244	\$2,529,554	\$18,415,204	\$2,131,228	\$8,442,659	\$7,841,317
	General treasury	Dec. 31, 1925	5,625,614	3,577,116	25,946	9,231,676	309,151	4,048,943	4,873,582
	General administrative funds	June 30, Dec. 31, 1925	1,625,362	3,217,951	1,383,006	6,109,218	1,447,784	3,688,548	999,886
	Sinking funds	Dec. 31, 1925	405,443	1,283,799	993,224	2,682,466	131,711	694,850	1,855,876
	Investment funds	Dec. 31, 1925	11,987	216,094	143,936	372,917	237,186	10,288	125,443
	Private trust fund	Dec. 31, 1925		18,484	3,443	21,927	5,396		16,531
43	DAYTON, OHIO		7,509,821	6,439,652	2,459,473	16,408,946	4,439,391	8,960,482	3,009,073
	City corporation		4,907,728	5,411,731	970,236	11,289,695	2,868,217	5,728,008	2,693,470
	General treasury	Dec. 31, 1925	3,649,412	4,098,681	770,867	8,513,860	2,352,428	5,005,119	1,166,313
	General administrative funds	Dec. 31, 1925	71,467			71,467		71,467	
	Sinking funds	Dec. 31, 1925	1,180,021	1,208,918	144,320	2,533,259	459,145	586,854	1,487,260
	Public trust funds	Dec. 31, 1925	6,478	87,256	17,398	111,132	21,764	54,389	34,979
	Investment funds	Dec. 31, 1925	350	10,000	19,103	29,453	19,274	10,179	
	Private trust funds	Dec. 31, 1925		11,976	18,548	30,524	15,606		14,918
	School district		2,602,093	1,027,921	1,489,237	5,119,251	1,671,174	3,232,474	315,603
	General treasury	June 30, 1925	2,051,022	921,669	1,312,381	4,285,072	1,389,012	2,768,784	128,276
	General administrative funds	June 30, Aug. 31, 1925	214,791	116	161	215,068	3,488	202,268	9,312
	Sinking fund	June 30, 1925	335,564	96,940	146,133	578,637	178,702	221,920	178,015
	Public trust funds	June 30, Aug. 31, 1925	205		827	1,032	952	80	
	Investment fund	Aug. 31, 1925	611	9,196	29,735	39,422	20	39,422	
44	NORFOLK, VA.		7,121,905	10,600,018	383,451	18,105,374	725,138	7,711,302	9,668,934
	General treasury	Dec. 31, 1925	6,894,604	9,846,893	310,256	17,051,768	619,623	7,604,880	8,927,250
	General administrative funds	Dec. 31, 1925	11,159	36,617	6,205	53,981	3,243	45,458	5,180
	Sinking fund	Dec. 31, 1925	146,950	670,833	6,709	824,492	144,247		680,245
	Public trust funds	Dec. 31, 1925	24,044	14,521	26,194	64,749	14,831	37,693	12,225
	Investment funds	June 30, Dec. 31, 1925	45,148	30,339	30,916	106,403	39,181	23,271	43,951
	Private trust fund	Dec. 31, 1925		815	3,181	3,996	3,913		83
45	HOUSTON, TEX.		8,035,744	13,067,000	4,316,175	25,418,919	3,311,697	12,473,729	9,634,093
	City corporation		5,349,174	11,344,536	2,301,681	18,995,391	1,847,149	8,082,540	9,065,702
	General treasury	Dec. 31, 1925	5,239,180	9,105,214	1,942,235	19,280,629	1,230,667	8,082,540	6,967,522
	Sinking fund	Dec. 31, 1925	116,522	733,185	271,139	1,124,546	408,296		716,250
	Investment fund	Dec. 31, 1925	772	23,795		24,567			24,567
	Private trust fund	Dec. 31, 1925		1,477,342	88,307	1,555,649	208,286		1,357,363

	School district.....		2,686,870	1,722,464	2,014,494	6,423,528	1,463,948	4,391,189	868,391
	General treasury.....	Dec. 31, 1925.....	2,661,217	1,630,908	1,820,041	6,012,161	1,352,431	4,391,189	968,631
	Sinking fund.....	Dec. 31, 1925.....	25,653	191,556	194,453	411,367	111,447		299,760
46	BANDOLPH, CONN.....		6,882,346	2,427,807	814,270	10,124,123	1,168,853	7,276,191	1,679,079
	General treasury.....	Mar. 31, 1925.....	6,804,613	2,394,689	598,561	9,787,882	964,920	7,223,183	1,604,779
	General administrative fund.....	Mar. 31, 1925.....	39,104	12,619		61,623		319	51,404
	Public trust funds.....	Mar. 31, 1925.....	38,629	20,500	215,689	294,618	213,933	53,789	17,996
47	YOUNGSTOWN, OHIO.....		8,441,007	2,933,921	2,939,890	14,314,808	3,478,946	7,067,206	2,753,258
	City corporation.....		4,301,968	2,852,483	914,655	8,269,106	1,075,564	3,917,836	2,275,686
	General treasury.....	Dec. 31, 1925.....	2,875,528	1,453,808	663,299	4,992,627	788,645	3,170,381	1,033,601
	General administrative fund.....	Dec. 31, 1925.....	22,146			22,146		22,146	
	Sinking funds.....	Dec. 31, 1925.....	1,694,724	1,348,051	210,452	3,150,227	262,844	680,717	2,208,686
	Public trust funds.....	Dec. 31, 1925.....	3,774	55,627	40,904	100,305	34,075	44,612	31,618
	Investment fund.....	Dec. 31, 1925.....	3,801			3,801			3,801
	School district.....		2,676,236	81,438	1,986,713	5,744,387	2,304,130	2,975,060	465,197
	General treasury.....	Aug. 31, 1925.....	2,013,520	5,402	1,681,584	4,700,506	1,969,169	2,695,935	5,402
	General administrative fund.....	Aug. 31, 1925.....	80,130			80,130			
	Sinking fund.....	Aug. 31, 1925.....	623,625	58,667	290,737	982,049	297,547	239,100	445,402
	Public trust funds.....	Oct. 31, 1925.....	8,961	17,369	5,372	31,702	9,895	7,414	14,393
	Park district.....		262,303		38,212	301,015	94,251	194,389	12,875
	General treasury.....	Dec. 31, 1925.....	260,665		38,212	298,877	94,251	192,251	12,375
	General administrative fund.....	Dec. 31, 1925.....	2,138			2,138		2,188	
48	HARTFORD, CONN.....		9,381,569	6,283,525	955,432	16,670,526	1,998,037	9,959,440	4,613,049
	City corporation.....		6,965,772	4,994,540	661,165	12,621,477	1,637,087	7,272,552	3,691,838
	General treasury.....	Mar. 31, 1925.....	5,613,979	4,344,876	308,943	10,267,798	1,145,278	6,094,069	3,028,451
	General administrative funds.....	Mar. 31, 1925.....	1,090,591	645,400	224,049	1,890,040	384,373	1,122,584	353,083
	Sinking funds.....	Mar. 31, Dec. 31, 1925.....	232,160	64,210	124,083	421,153	124,968	298,185	208,185
	Public trust funds.....	Mar. 31, 1925.....	26,201	35,079		61,512	500	55,899	5,113
	Investment fund.....	Mar. 31, 1925.....	2,841	3,348	1,484	7,673			7,673
	Private trust fund.....	Mar. 31, 1925.....		1,530	1,771	3,301	1,968		1,338
	School district.....		2,415,797	1,238,985	294,267	3,949,049	340,950	2,686,888	921,211
	General treasury.....	May 31, 1925.....	2,276,548	1,131,309	231,359	3,642,216	176,244	2,686,888	779,084
	Sinking funds.....	May 31, 1925.....	136,040	107,478	62,908	306,226	164,706		141,720
	Investment fund.....	May 31, 1925.....	209	198		407			407
40	FORT WORTH, TEX.....		4,823,724	2,269,729	1,193,407	8,276,860	1,338,587	4,570,601	2,367,672
	General treasury.....	June 30, 1925.....	4,313,827	1,275,888	437,718	4,579,133	395,792	2,344,763	1,138,578
	General administrative funds.....	June 30, Dec. 31, 1925.....	431,971	1,104,835	24,764	1,561,560	1,579	1,537,283	22,698
	Sinking funds.....	June 30, 1925.....	70,510	1,026,406	640,519	1,737,435	846,587	687,959	202,889
	Investment funds.....	June 30, 1925.....	7,416	900	90,416	95,732	64,629	596	3,507
50	GRAND RAPIDS, MICH.....		8,364,634	8,880,288	1,391,003	18,635,925	981,859	10,765,013	6,889,053
	City corporation.....		4,927,208	7,654,941	1,215,140	13,797,289	985,238	6,130,394	6,701,657
	General treasury.....	Mar. 31, 1925.....	3,646,248	6,745,039	312,184	10,703,471	6,776,580	5,790,605	4,636,286
	Sinking funds.....	Mar. 31, 1925.....	1,279,913	841,903	846,174	2,967,990	662,764	339,860	1,965,886
	Public trust funds.....	Mar. 31, 1925.....	1,042	51	210	1,303	78	429	796
	Investment fund.....	Mar. 31, 1925.....	5	229	346	580	345		235
	Private trust fund.....	Mar. 31, 1925.....		67,719	56,226	123,945	25,471		98,474
	School district.....		3,437,426	1,225,347	175,893	4,838,636	16,621	4,634,619	187,896
	General treasury.....	June 30, 1925.....	3,437,268	1,225,347	174,320	4,836,935	15,597	4,633,942	187,396
	Public trust funds.....	June 30, 1925.....	158		1,543	1,701	1,024	677	

* Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 800,000—Continued									
51	SPRINGFIELD, MASS.		\$10,183,656	\$8,893,748	\$1,765,962	\$18,813,861	\$1,528,871	\$10,101,815	\$5,687,675
	General treasury	Nov. 30, 1925	10,121,604	6,020,228	1,697,801	17,839,631	1,518,908	10,073,865	6,247,363
	General administrative fund	Nov. 30, 1925		22,602		22,602			22,602
	Sinking fund	Nov. 30, 1925	19,997	823,555	60,048	408,095	3,820		404,876
	Public trust funds	Nov. 30, Dec. 31, 1925	12,955	27,800	2,118	42,438	1,148	28,450	12,835
52	SCRANTON, PA.		4,824,179	1,453,820	868,305	7,080,804	892,212	5,006,297	1,182,295
	City corporation		2,462,766	888,892	928,201	3,879,859	602,568	2,722,797	554,404
	General treasury	Dec. 31, 1925	2,234,679	776,448	882,771	3,398,898	526,655	2,577,172	290,071
	General administrative fund	Dec. 31, 1925	1,868	33,240	732	35,835	1,035	34,800	
	Sinking fund	Dec. 31, 1925	212,727	13,812	144,008	370,047	74,127	101,500	104,420
	Public trust fund	May 31, Dec. 31, 1925	11,460	65,892	690	78,051	751	9,325	67,975
	Investment fund	Dec. 31, 1925	2,028			2,028			2,028
	School district		2,361,413	564,428	275,104	3,200,945	289,044	2,283,500	627,801
	General treasury	July 6, 1925	2,349,722	801,718	54,470	2,705,910	110,869	2,182,243	502,801
	Sinking fund	July 6, 1925	9,754	172,710	184,084	806,548	150,550	90,998	125,000
	Public trust fund	July 6, 1925	1,890		34,653	36,533		10,259	
	Investment fund	July 6, 1925	57		1,897	1,964			
53	PATERSON, N. J.		6,185,722	17,102,404	1,617,822	24,905,948	1,946,123	10,307,818	13,252,507
	General treasury	Dec. 31, 1925	5,801,125	13,683,868	1,277,435	20,262,128	1,108,429	6,357,258	12,801,441
	General administrative funds	June 30, Sept. 1, Dec. 31, 1925	750,676	3,400,418	287,737	4,144,830	224,937	3,874,608	45,390
	Sinking fund	Dec. 31, 1925	102,243	256,870	5,146	304,259	3,933		300,320
	Public trust fund	Dec. 31, 1925	31,656	55,548	655	88,169	12,554	75,557	48
	Investment funds	Dec. 31, 1925	23		45,279	45,279			45,302
	Private trust fund	Dec. 31, 1925			1,270	1,270	1,270		
54	DES MOINES, IOWA		9,087,012	3,618,105	2,129,852	14,834,069	1,870,854	11,004,703	1,950,612
	City corporation		5,981,408	1,878,932	1,285,181	9,145,591	1,107,634	6,176,338	1,771,719
	General treasury	Mar. 31, 1925	2,800,304	503,003	613,510	3,522,817	533,098	2,827,737	161,982
	General administrative funds	Mar. 31, Dec. 31, 1925	2,086,874	127,277	35,908	3,149,016	65,145	3,020,213	74,288
	Sinking fund	Mar. 31, Dec. 31, 1925	436,636	17,674	364,125	808,337	295,038	282,418	236,051
	Public trust funds	Dec. 31, 1925	52,282	6,023	23,901	82,208	19,150	45,970	17,172
	Private trust funds	Mar. 31, 1925		1,224,953	357,870	1,582,523	301,107		1,281,356
	School district		3,105,514	1,739,178	844,391	5,689,078	672,220	4,828,265	187,893
	General treasury	June 30, 1925	3,070,256	1,736,068	385,625	5,040,944	600,378	4,818,264	162,302
	Public trust fund	June 30, 1925	85,258	4,110	3,766	48,134	12,442	10,101	25,591

55	NASHVILLE, TENN.		4,560,168	3,815,711	2,974,176	11,851,060	4,454,577	4,784,036	2,112,447
	General treasury	Dec. 31, 1925	4,442,449	2,292,356	2,274,813	9,014,317	3,439,944	4,064,497	1,519,876
	General administrative funds	Dec. 31, 1925	48,769	263,258	43,813	375,840	63,681	247,257	64,902
	Sinking funds	Dec. 31, 1925	62,806	1,233,527	633,797	1,228,830	944,638	457,628	527,669
	Public trust funds	Dec. 31, 1925	6,439	6,471	16,063	31,068	6,314	94,749	
56	TRENTON, N. J.		6,232,165	7,497,909	2,053,104	15,782,578	2,255,616	7,424,894	6,102,098
	General treasury	Dec. 31, 1925	6,052,069	6,794,694	1,824,531	13,671,194	1,209,023	7,263,676	5,198,495
	General administrative funds	Dec. 31, 1925	19,826	108,695	703	129,224	827	103,167	26,330
	Sinking fund	Dec. 31, 1925	124,017	1,480,167	219,958	1,824,132	663,789		870,348
	Public trust funds	Dec. 31, 1925	36,263	113,963	7,912	164,028	91,977	58,051	6,000
57	SALT LAKE CITY, UTAH		5,976,931	4,869,352	481,812	11,528,998	364,497	5,544,131	4,417,477
	City corporation		3,655,191	4,212,154	304,178	8,176,523	303,757	3,223,031	4,648,686
	General treasury	Dec. 31, 1925	2,967,721	2,870,982	62,569	6,201,272	198,070	2,539,062	2,766,140
	General administrative funds	Dec. 31, 1925	685,071	153,848	83,963	932,867	79,268	284,019	569,580
	Sinking fund	Dec. 31, 1925		4,000	66,000	71,000	6,000		66,000
	Public trust fund	Dec. 31, 1925	95		475	570			
	Investment funds	Dec. 31, 1925	2,304	130,676	66,378	199,258			199,258
	Private trust funds	Dec. 31, 1925		51,753	19,808	71,556	21,849		49,707
	School district		2,321,740	657,198	172,634	2,161,572	60,740	2,323,040	767,792
	General treasury	June 30, 1925	2,218,364	614,654	169,472	2,992,490	53,526	2,311,890	627,075
	Sinking fund	June 30, 1925	84,714	26,519	6,396	119,429			119,429
	Public trust fund	June 30, 1925	18,662	16,225	4,766	39,653	7,215	11,150	21,288
	58	FALL RIVER, MASS.		6,580,943	9,368,118	1,405,146	17,343,807	985,319	8,099,929	8,258,246
General treasury		Dec. 31, 1925	6,467,238	9,228,527	964,054	16,659,819	884,263	8,068,117	7,677,439
General administrative funds		Dec. 31, 1925	2,697	21,837	138,806	163,840	12,482	71	150,787
Sinking fund		Dec. 31, 1925	107,566	83,710	300,546	491,821	76,821		415,000
Private trust fund		Dec. 31, 1925	2,743	980	1,622	5,345	2,581	1,764	1,010
			28,064	118	23,182	9,172		14,010	
59	CAMDEN, N. J.		5,136,659	5,451,751	1,028,292	14,616,702	1,449,881	6,946,095	6,220,726
	General treasury	Dec. 31, 1925	4,520,346	5,495,267	637,188	10,652,791	512,214	4,685,971	5,454,606
	General administrative funds	Dec. 31, 1925	449,825	2,220,107	205,534	2,875,496	324,068	2,185,717	365,681
	Sinking fund	Dec. 31, 1925	126,050	683,019	164,302	663,371	568,371		276,000
	Public trust funds	Dec. 31, 1925	37,974	39,537	31,268	107,770	25,226	74,407	6,144
	Investment fund	Dec. 31, 1925	2,464	114,931		117,268			117,268
60	FLEET, MICH.		6,167,633	10,265,710	3,638,522	20,071,865	2,439,930	9,691,012	7,940,873
	City corporation		3,773,039	3,989,763	2,032,972	14,795,764	1,725,458	5,709,949	7,360,357
	General treasury	Feb. 28, 1925	2,922,131	6,472,104	1,482,868	10,877,108	1,066,649	3,962,422	5,868,032
	General administrative funds	Feb. 28, 1925	833,270	1,185,253	367,588	2,376,111	481,741	1,747,190	147,180
	Sinking fund	Feb. 28, 1925		117,945	181,720	299,665	170,759		128,906
	Public trust funds	Feb. 28, 1925	5,661		3,588	9,249	6,912	387	
	Investment fund	Feb. 28, 1925	11,977	1,212,383		1,224,380			1,224,380
	Private trust fund	Feb. 28, 1925		2,068	7,208	9,270	7,397		1,879
	School district		2,394,694	1,275,957	1,005,550	5,276,101	714,522	3,981,063	580,516
	General treasury	June 30, 1925	2,394,694	1,275,957	1,005,550	5,276,101	714,522	3,981,063	580,516

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14.]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
61	WILMINGTON, DEL.		\$3,978,321	\$2,737,015	\$1,124,091	\$7,839,427	\$593,745	\$4,175,008	\$3,070,674
	General treasury	June 30, 1925	2,498,245	404,707	770,338	3,673,290	299,414	955,463	2,418,413
	General administrative funds	June 30, Dec. 31, 1925	1,427,049	2,125,512	341,859	3,893,920	283,431	3,187,249	423,240
	Sinking fund	June 30, 1925	13,600	182,915	1,327	197,742	719		197,023
	Public trust funds	June 30, 1925	39,252	18,735	5,789	63,849	4,704	32,296	26,849
	Investment fund	June 30, 1925	205	5,146	5,278	10,626	5,477		5,149
62	NEW BEDFORD, MASS.		7,188,893	8,332,630	2,133,955	17,665,478	1,630,374	7,788,251	8,236,853
	General treasury	Nov. 30, 1925	7,090,613	7,887,417	1,918,803	16,898,733	1,456,233	7,769,977	7,670,523
	General administrative funds	Nov. 30, 1925	1,686	13,702	4	15,391	21		15,370
	Sinking fund	Nov. 30, 1925	78,986	399,280	158,002	636,277	117,115		519,162
	Public trust funds	Nov. 30, 1925	17,710	414	3,872	21,996	2,872	18,274	750
	Private trust fund	Nov. 30, 1925		31,807	53,274	85,081	54,033		31,048
63	CAMBRIDGE, MASS.		6,783,782	6,792,234	370,059	13,946,075	284,010	6,439,725	7,222,340
	General treasury	Mar. 31, 1925	6,633,915	5,719,215	283,635	12,636,665	207,064	6,436,204	5,993,397
	Sinking funds	Mar. 31, 1925	143,386	1,054,027	80,524	1,277,937	72,564		1,205,373
	Public trust funds	Mar. 31, 1925	6,481	202	2,680	9,369	2,757	3,521	3,091
	Private trust funds	Mar. 31, 1925		18,790	3,314	22,104	1,625		20,479
64	ERIE, PA.		4,969,466	1,560,740	744,701	7,274,907	636,125	5,319,403	1,319,879
	City corporation		2,707,278	1,131,520	742,039	4,580,837	479,280	3,097,528	1,004,029
	General treasury	Jan. 4, 1926	2,093,768	1,033,033	650,809	3,677,690	363,235	2,505,122	809,333
	General administrative fund	Jan. 4, 1926	697,362	47,738	101,138	746,238	110,737	592,406	43,095
	Sinking fund	Jan. 4, 1926	16,738	80,749	90,002	166,489	5,308		161,181
	Investment fund	Jan. 4, 1926	420			420			420
	School district		2,262,188	429,220	2,662	2,694,070	156,845	2,221,876	315,350
	General treasury	July 6, 1925	2,266,284	372,070	2,642	2,630,996	156,123	3,221,504	253,369
	Public trust funds	July 6, 1925	6,904	57,160	20	63,074	722	371	61,981
65	TULSA, OKLA.		7,037,603	5,073,327	2,915,560	15,026,390	3,050,826	9,418,911	2,556,663
	City corporation		4,876,688	3,117,860	2,317,070	10,311,618	1,880,689	6,638,384	1,792,545
	General treasury	June 30, 1925	1,474,618	1,824,765	950,088	4,249,671	294,609	3,622,763	332,209
	General administrative fund	June 30, 1925	2,339,631	17,050		2,356,681		2,356,681	
	Sinking fund	June 30, 1925	1,021,221	240,877	1,292,376	2,554,474	1,487,652	650,099	416,723
	Public trust fund	June 30, 1925	41,118	1,418	8,112	50,648	40,007	8,941	1,700
	Private trust funds	June 30, 1925		1,033,760	66,494	1,100,244	58,421		1,041,823

	School district		2,160,818	1,955,467	898,400	4,714,772	1,170,137	2,780,527	764,108
	General treasury	June 30, 1925	1,730,443	1,577,987	188,720	3,467,180	894,765	2,663,366	309,620
	Sinking fund	June 30, 1925	430,375	377,480	439,770	1,247,632	875,372	1,117,162	454,488
66	ALBANY, N. Y.		6,485,057	2,396,357	785,426	15,639,840	957,652	9,013,976	5,666,313
	City corporation		6,371,511	2,174,181	785,426	15,231,118	957,652	8,777,103	5,494,373
	General treasury	Dec. 31, 1925	6,174,811	7,596,873	304,199	14,075,879	264,497	8,701,184	4,109,198
	General administrative fund	Dec. 31, 1925	4,897	4,873	597	10,366	887		9,979
	Sinking funds	Dec. 31, 1925	44,178	540,014	430,263	1,014,466	632,437	6,178	875,840
	Public trust funds	Dec. 31, 1925	47,625	32,428	50,370	130,418	50,381	69,631	1,256
	County supervisors' fund		213,546	195,176		408,722		238,788	169,939
	General treasury	Oct. 31, 1925	213,546	195,176		408,722		238,788	169,939
67	KANSAS CITY, KANS.		6,693,427	3,461,377	1,630,911	11,786,715	1,805,634	7,210,873	3,069,709
	City corporation		4,541,397	3,428,649	1,207,268	9,172,344	1,040,545	4,226,456	2,905,343
	General treasury	Dec. 31, 1925	3,315,105	2,652,751	916,119	6,883,975	804,442	4,508,309	1,875,724
	Sinking funds	Dec. 31, 1925	1,213,539	717,247	233,936	2,164,722	216,058	693,159	1,265,505
	Public trust fund	Dec. 31, 1925	10,804	1,520	8,620	20,944	461	15,463	5,020
	Investment funds	Dec. 31, 1925	1,949	52,131	48,623	102,708	19,584	14,025	69,094
	School district		2,002,846	37,728	371,672	2,412,246	384,202	1,868,678	164,366
	General treasury	June 30, 1925	1,724,938	37,297	351,216	2,112,551	306,002	1,741,637	65,012
	Sinking fund	June 30, 1925	278,808	431	20,456	299,695	78,200	1,221,141	99,354
	Drainage district		149,184		51,941	201,125	80,887	120,238	
	General treasury	Dec. 31, 1925	71,500		48,423	119,923	75,487	44,436	
	Sinking fund	Dec. 31, 1925	77,684		3,518	81,202	5,400	75,802	
68	YONKERS, N. Y.		8,406,941	13,762,890	676,836	22,746,637	870,635	10,951,549	10,924,453
	General treasury	Dec. 31, 1925	8,326,745	13,168,954	521,845	22,017,544	841,047	10,640,948	10,539,149
	General administrative funds	Dec. 31, 1925	10,506	258,211	16,043	264,760	11,931	261,618	11,216
	Public trust funds	Dec. 31, 1925	69,690	335,695	38,948	444,333	17,657	49,588	377,088
69	READING, PA.		3,509,202	1,476,773	2,207,434	7,193,400	1,505,624	4,877,332	810,453
	City corporation		2,078,914	403,392	588,644	3,070,850	419,069	2,210,064	441,717
	General treasury	Jan. 4, 1925	2,065,578	120,830	533,565	2,719,973	268,518	2,203,841	247,614
	Sinking funds	Jan. 4, 1925	13,676	260,000	40,030	313,106	132,189	176,075	176,075
	Public trust fund	Jan. 4, 1925	260		2,634			1,381	
	Private trust fund	Jan. 4, 1925		22,562	12,315	34,877	18,362		16,515
	School district		1,430,288	1,073,381	1,618,890	4,122,559	1,086,556	2,667,268	368,736
	General treasury	July 6, 1925	1,395,257	736,124	1,445,048	3,627,429	909,846	2,480,647	236,936
	Sinking fund	July 6, 1925	34,147	232,757	172,770	489,674	176,498	181,376	131,800
	Public trust fund	July 6, 1925	884	4,500	72	5,456	211	5,245	
70	DULUTH, MINN.		6,915,904	3,779,675	332,652	11,028,231	354,933	6,553,539	4,119,759
	City corporation		4,463,770	1,308,709	329,659	6,102,138	329,107	4,259,890	1,513,141
	General treasury	Dec. 31, 1925	4,140,578	722,902	301,368	5,164,848	267,034	4,214,896	682,918
	Sinking fund	Dec. 31, 1925	241,807	160,000	490	402,297	46,222	75	356,000
	Public trust funds	Aug. 31, Dec. 31, 1925	76,315	55,013	27,057	158,385	15,182	44,869	98,334
	Investment funds	Dec. 31, 1925	5,070	370,794	744	376,608	669	50	375,889

* Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
70	DULUTH MINN.—Continued.								
	School district.....		\$2,452,134	\$2,470,966	\$2,993	\$4,926,093	\$25,826	\$2,293,649	\$2,606,618
	General treasury.....	July 31, 1925.....	2,039,837	1,374,475	1,396	3,415,708	1,332	2,119,304	1,295,072
	Sinking fund.....	July 31, 1925.....	245,577	46,800		292,377		154,784	137,593
	Public trust fund.....	July 31, 1925.....	164,277	150,691	1,597	316,565	24,494	19,561	272,510
	Investment fund.....	July 31, 1925.....	2,443	899,000		901,443			901,443
71	LOWELL, MASS.		5,723,052	5,808,544	372,263	11,903,859	344,947	5,800,757	5,758,155
	General treasury.....	Dec. 31, 1925.....	5,704,994	5,671,514	371,040	11,747,548	338,241	5,798,239	5,611,068
	General administrative fund.....	Dec. 31, 1925.....		6,996		6,996			6,996
	Sinking fund.....	Dec. 31, 1925.....	10,984	4,095	287	15,366	6,601		8,765
	Public trust funds.....	Dec. 31, 1925.....	7,074	105,200	936	114,210	105	2,518	111,587
	Private trust funds.....	Dec. 31, 1925.....		19,739		19,739			19,739
72	SPOKANE, WASH.		4,989,314	2,208,857	1,150,884	8,349,055	998,247	4,463,935	2,886,873
	City corporation.....		2,762,114	1,196,184	688,881	4,547,179	356,531	2,654,664	1,535,984
	General treasury.....	Dec. 31, 1925.....	2,623,919	265,103	431,121	3,320,143	297,663	2,618,812	403,668
	Sinking funds.....	Dec. 31, 1925.....	128,453	420,891	64,597	613,941	17,415		598,526
	Public trust funds.....	Dec. 31, 1925.....	7,917	30,444	7,446	45,807	5,295	35,862	4,660
	Investment fund.....	Dec. 31, 1925.....	1,825	154,844		156,669			156,669
	Private trust fund.....	Dec. 31, 1925.....		324,902	85,717	410,619	36,158		374,461
	School district.....		2,227,200	1,012,673	662,003	3,801,876	641,716	1,809,271	1,350,889
	General treasury.....	June 30, 1925.....	1,864,770	912,617	359,001	3,136,388	497,958	1,728,556	909,874
	Sinking fund.....	June 30, 1925.....	349,030	75,426	200,334	624,790	143,169	77,856	403,786
	Public trust fund.....	June 30, 1925.....	13,036	702	2,668	16,406	689	2,869	12,958
	Investment fund.....	June 30, 1925.....	364	23,928		24,292			24,292
73	ELIZABETH, N. J.		4,520,966	6,195,693	2,717,865	13,434,524	1,869,164	5,398,747	6,166,613
	General treasury.....	Dec. 31, 1925.....	3,982,867	3,437,655	1,907,487	9,327,629	1,455,650	2,905,683	4,966,196
	General administrative funds.....	June 30, Nov. 30, Dec. 31, 1925.....	446,274	1,711,302	680,110	2,837,686	359,947	2,453,045	34,694
	Sinking fund.....	Dec. 31, 1925.....	67,958	994,671	107,235	1,169,864	15,887		1,153,977
	Public trust fund.....	Dec. 31, 1925.....	22,452	33,633	21,572	77,557	33,504	33,553	10,500
	Investment fund.....	Dec. 31, 1925.....	1,895	7,538	724	10,157	3,661	6,466	30
	Private trust fund.....	Dec. 31, 1925.....		10,994	737	11,731	615		11,216

74	CANTON, OHIO.....		4,856,634	4,454,887	1,838,070	11,181,941	3,687,471	5,878,064	3,814,708
	City corporation.....		2,806,760	2,602,481	1,635,711	7,044,902	1,280,839	2,737,928	1,926,448
	General treasury.....	Dec. 31, 1925.....	1,738,865	2,007,428	1,818,481	4,264,774	1,116,670	2,188,000	959,804
	General administrative fund.....	Dec. 31, 1925.....	20,026	16,806	533	37,065	589	36,476	
	Sinking funds.....	Dec. 31, 1925.....	1,020,479	468,064	34,471	1,643,604	182,820	498,066	901,815
	Public trust funds.....	Dec. 31, 1925.....	27,890	81,650	35,239	64,266	17,367	34,180	42,723
	Private trust fund.....	Dec. 31, 1925.....		48,768	66,267	115,790	93,383		32,407
	School district.....		2,049,874	1,853,108	203,359	4,108,839	1,678,943	1,841,139	588,256
	General treasury.....	June 30, 1925.....	1,444,127	1,764,785	2,226	3,201,141	1,628,843	1,462,659	109,640
	General administrative fund.....	June 30, 1925.....	21,772			31,772		21,772	
	Sinking fund.....	June 30, 1925.....	583,975	98,321	201,130	883,426	48,100	356,708	478,618
75	SAN DIEGO, CALIF.....		5,104,407	5,793,357	2,036,704	15,984,462	1,547,839	9,578,912	4,807,691
	City corporation.....		6,165,019	5,725,817	537,893	12,428,220	1,107,061	6,676,749	4,644,419
	General treasury.....	Dec. 31, 1925.....	3,123,163	2,976,801	245,107	6,347,061	672,416	4,204,818	1,869,833
	General administrative fund.....	Dec. 31, 1925.....	1,968,678	24,046		1,992,719		1,912,360	80,359
	Sinking fund.....	Dec. 31, 1925.....	1,013,128		108,540	1,118,668	138,692	841,250	448,726
	Public trust funds.....	Dec. 31, 1925.....	11,672	82,800	37,781	72,253	33,436	18,326	20,492
	Investment funds.....	Dec. 31, 1925.....	46,393	1,949,596	1,666	1,997,656	1,945		1,995,710
	Private trust funds.....	Dec. 31, 1925.....		742,074	157,799	1,899,873	265,574		534,299
	School district.....		1,939,382	68,040	1,498,811	3,508,233	440,798	2,902,163	163,273
	General treasury.....	June 30, 1925.....	1,785,321	67,802	1,332,339	3,185,462	305,840	2,765,319	114,308
	Sinking funds.....	June 30, 1925.....	154,061	238	166,472	320,771	134,958	136,844	48,969
76	OKLAHOMA CITY, OKLA.....		5,849,956	6,390,681	2,142,990	15,983,527	1,030,028	7,726,492	6,627,007
	City corporation.....		3,718,738	3,861,450	2,434,957	10,016,145	985,929	5,198,244	3,830,972
	General treasury.....	June 30, 1925.....	1,365,633	1,162,871	1,944,293	4,372,797	448,714	3,223,349	700,734
	General administrative fund.....	June 30, 1925.....	1,491,390	14,058		1,805,443		1,435,690	89,858
	Sinking fund.....	June 30, 1925.....	820,484	1,539,123	416,042	2,776,649	278,436	521,651	1,976,503
	Public trust fund.....	June 30, 1925.....	41,291		8,848	45,079	27,425	17,064	
	Private trust fund.....	June 30, 1925.....		1,146,408	170,774	1,816,177	231,354		1,084,823
	School district.....		2,131,218	2,529,131	708,038	5,268,382	44,069	2,528,248	2,796,036
	General treasury.....	June 30, 1925.....	1,694,659	757,726	577,535	3,029,920	23,496	2,276,966	726,458
	Sinking fund.....	June 30, 1925.....	436,559	1,771,406	130,498	2,338,462	20,603	251,282	2,069,577
77	TACOMA, WASH.....		6,492,118	2,854,474	4,684,784	13,931,377	1,534,788	9,763,195	2,633,394
	City corporation.....		4,708,975	1,850,644	4,010,905	10,570,524	901,829	7,198,041	2,470,654
	General treasury.....	Dec. 31, 1925.....	4,331,098	499,070	3,718,878	8,646,946	525,278	6,877,392	1,144,276
	General administrative fund.....	Dec. 31, 1925.....		25	476	500			
	Sinking funds.....	Dec. 31, 1925.....	335,076	866,118	93,142	1,294,335	129,133	299,782	868,420
	Public trust funds.....	Dec. 31, 1925.....	7,539	19,653	13,446	40,638	12,338	20,867	7,438
	Investment funds.....	Dec. 31, 1925.....	35,263	1,300	42,265	79,448	76,053		8,395
	Private trust funds.....	Dec. 31, 1925.....		466,078	142,679	608,657	158,532		160,125
	School district.....		1,632,444	1,002,131	636,579	3,172,154	594,713	2,417,939	459,502
	General treasury.....	June 30, 1925.....	1,445,526	997,688	300,992	2,744,206	868,483	2,361,470	24,253
	Sinking fund.....	June 30, 1925.....	167,546		197,018	364,664	189,443	50,061	125,000
	Public trust fund.....	June 30, 1925.....		4,443	2,045	19,113	2,516	6,408	10,189
	Investment fund.....	June 30, 1925.....	7,747		36,524	44,271			
	Park district.....		149,699	1,700	37,300	188,699	38,246	147,215	3,238
	General treasury.....	Dec. 31, 1925.....	149,699	1,700	37,300	188,699	38,246	147,215	3,238

* Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
78	LYNN, MASS.		\$5,260,388	\$8,141,237	\$522,590	\$11,924,215	\$800,909	\$5,525,572	\$5,797,734
	General treasury	Dec. 31, 1925	5,177,321	5,399,662	492,721	11,069,704	579,016	5,521,353	4,969,335
	General administrative fund	Dec. 31, 1925	487	6,022		6,509		487	6,022
	Sinking funds	Dec. 31, 1925	43,971	637,250	4,817	685,038	5,038		681,000
	Public trust funds	Dec. 31, 1925	4,485	2,000	16,781	24,266	12,924	3,732	7,610
	Investment funds	Dec. 31, 1925	84,124	95,303	8,271	137,696	3,931		133,767
79	WATERBURY, CONN.		5,336,653	7,692,311	1,024,083	14,053,047	1,446,379	6,859,115	5,747,653
	City corporation		5,293,642	7,654,393	1,018,678	13,968,613	1,439,555	6,736,165	5,730,893
	General treasury	Dec. 31, 1925	5,207,761	7,530,167	1,007,723	13,745,651	1,428,815	6,703,967	5,612,869
	General administrative funds	Dec. 31, 1925	43,956	4,945	3,138	52,039	1,632	12,667	37,740
	Sinking fund	Dec. 31, 1925	11,728	16,002		27,730			27,730
	Public trust funds	Dec. 31, 1925	30,097	103,279	7,817	141,193	9,108	69,531	62,554
	School district		43,111	37,918	5,405	86,434	6,724	72,950	6,760
	General treasury	June 30, 1925	43,051	37,918	5,405	86,374	6,724	72,950	6,760
	Investment fund	June 30, 1925	60			60			60
80	UTICA, N. Y.		4,600,680	5,041,026	1,222,115	10,863,801	869,859	5,849,011	4,144,931
	City corporation		4,600,680	4,894,943	1,222,115	10,627,718	869,859	5,737,012	4,020,847
	General treasury	Dec. 31, 1925	4,633,131	4,681,647	1,105,026	10,220,804	752,970	5,702,393	3,765,541
	General administrative fund	Dec. 31, 1925	8,468		119	3,582	94	319	3,169
	Sinking funds	Dec. 31, 1925	34,468	167,261	87,344	289,070	92,454		190,016
	Public trust funds	Dec. 31, 1925	29,601	19,873	14,425	63,899	8,893	34,300	29,793
	Private trust fund	Dec. 31, 1925		36,262	14,601	50,863	16,048		34,815
	County supervisors' fund			236,083		236,083		111,999	124,084
	General treasury	Nov. 30, 1925		236,083		236,083		111,999	124,084
81	EL PASO, TEX.		2,095,193	4,149,816	616,790	7,761,799	1,266,817	3,563,741	2,931,241
	General treasury	Feb. 28, 1925	2,602,842	2,532,752	149,347	5,184,941	790,932	1,661,901	2,732,108
	General administrative funds	Feb. 28, Aug. 31, 1925	466,700	1,241,845	6,462	1,715,007	77,054	1,552,607	85,346
	Sinking funds	Feb. 28, 1925	24,837	370,629	450,393	845,859	382,839	349,233	113,787
	Public trust fund	Feb. 28, 1925	814	4,690	10,588	15,992			

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000

82	SOMERVILLE, MASS.		\$3,542,433	\$2,537,397	\$334,211	\$4,416,041	\$298,507	\$3,564,641	\$2,552,863
	General treasury	Dec. 31, 1925	3,542,433	2,533,161	334,601	4,408,861	297,346	3,563,358	2,547,937
	General administrative fund	Dec. 31, 1925		3,366		3,366			3,366
	Public trust funds	Dec. 31, 1925	1,534		1,610	3,144	1,161	1,263	700
	Investment fund	Dec. 31, 1925		870		870			870
83	FORT WAYNE, IND.		5,212,380	1,689,628	1,763,383	8,665,391	1,635,681	5,735,364	994,346
	City corporation		3,305,526	790,445	724,644	4,820,615	570,364	3,340,653	909,598
	General treasury	Dec. 31, 1925	1,314,267	23,242	324,987	1,662,496	163,895	1,431,621	76,980
	General administrative funds	Dec. 31, 1925	1,924,252	12,452	116,309	2,053,018	166,068	1,835,799	81,116
	Sinking fund	Dec. 31, 1925	47,051	23,704	94,816	165,671	972	40,599	124,000
	Public trust funds	Dec. 31, 1925	13,949	62,621	29,078	105,648	32,449	40,565	40,565
	Investment funds	Dec. 31, 1925	6,007	15,599	50,954	72,560	56,225	32,634	16,335
	Private trust fund	Dec. 31, 1925		652,827	108,500	761,327	180,728		600,609
	School district		1,906,854	899,183	1,038,739	3,844,776	1,365,317	2,394,711	84,748
	General treasury	July 31, 1925	1,906,854	899,183	1,038,739	3,844,776	1,365,317	2,394,711	84,748
84	JACKSONVILLE, FLA.		5,523,428	1,942,539	1,541,348	9,007,310	2,380,303	6,612,233	1,014,774
	City corporation		4,681,259	1,428,950	1,383,466	7,493,675	2,201,506	4,568,864	723,305
	General treasury	Dec. 31, 1925	4,613,771	1,067,405	1,253,658	6,964,834	1,917,038	4,512,985	534,811
	Sinking funds	Dec. 31, 1925	13,689	226,645	76,147	816,381	164,126		152,256
	Public trust funds	Dec. 31, 1925	53,786	99,000	63,561	206,347	120,343	58,679	80,125
	Investment fund	Dec. 31, 1925	18	6,000	100	6,113			6,113
	School district		842,164	513,589	157,882	1,515,635	178,797	1,043,869	291,469
	General treasury	June 30, 1925	814,077	513,589	55,012	1,382,678	80,935	1,043,369	258,374
	Sinking fund	June 30, 1925	28,087		102,870	130,957	97,862		33,095
85	KNOXVILLE, TENN.		3,064,177	5,591,906	429,988	9,077,071	714,896	3,918,866	4,443,309
	General treasury	Sept. 30, 1925	3,034,015	5,137,613	408,789	8,580,417	459,967	3,918,896	4,201,684
	Sinking funds	Sept. 30, 1925	28,863	358,793	12,199	399,855	254,929		144,926
	Public trust funds	Sept. 30, 1925	1,299			1,299			1,299
	Investment fund	Sept. 30, 1925		95,500		95,500			95,500
86	EVANSVILLE, IND.		3,611,696	932,163	1,239,662	5,783,521	1,653,445	3,433,267	694,789
	City corporation		2,345,347	532,011	722,571	3,599,929	824,030	2,191,710	584,189
	General treasury	Dec. 31, 1925	1,704,716	9,676	519,980	2,234,570	594,033	1,537,253	108,254
	General administrative funds	Dec. 31, 1925	626,639	54,446	33,587	764,721	70,255	616,647	75,819
	Sinking fund	Dec. 31, 1925	2,032	70,685	97,330	170,047	84,276	71	56,700
	Public trust funds	Dec. 31, 1925	8,721	39,274	23,241	71,236	32,432	38,739	65
	Investment fund	Dec. 31, 1925	3,191	6,000		9,191			9,191
	Private trust funds	Dec. 31, 1925		321,731	28,433	350,164	43,034		307,130
	School district		1,266,349	400,152	517,091	2,183,592	829,415	1,241,577	112,600
	General treasury	July 31, 1925	1,266,349	400,152	517,091	2,183,592	829,415	1,241,577	112,600

1 Also the aggregate of payments and cash on hand at the close of the year.

GENERAL TABLES

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
87	LAWRENCE, MASS.		\$4, 579, 206	\$4, 477, 382	\$817, 193	\$9, 873, 781	\$477, 960	\$5, 464, 669	\$3, 931, 152
	General treasury	Dec. 31, 1925	4, 577, 491	4, 322, 520	815, 365	9, 715, 376	472, 505	5, 464, 268	3, 778, 603
	General administrative fund	Dec. 31, 1925	401	2, 929	3	3, 333	3	401	2, 929
	Sinking fund	Dec. 31, 1925	827	2, 800	1, 825	5, 452	5, 452		
	Public trust funds	Dec. 31, 1925	487			487			487
	Private trust fund	Dec. 31, 1925		149, 133		149, 133			149, 133
88	SAVANNAH, GA.		2, 406, 952	982, 297	332, 518	3, 721, 767	346, 131	2, 489, 159	886, 477
	City corporation		2, 102, 058	587, 617	331, 488	3, 021, 163	345, 863	2, 134, 428	540, 872
	General treasury	Dec. 31, 1925	2, 085, 410	571, 887	11, 082	2, 671, 379	14, 375	2, 134, 293	522, 711
	General administrative fund	Dec. 31, 1925	42	260	1, 468	1, 760	1, 625	135	
	Sinking fund	Dec. 31, 1925	10, 812		239, 500	250, 312	239, 500		10, 812
	Investment funds	Dec. 31, 1925	2, 794	901		3, 695			3, 695
	Private trust fund	Dec. 31, 1925		14, 579	79, 438	94, 017	90, 363		3, 654
	School district		304, 894	394, 680	1, 030	700, 604	268	354, 731	345, 605
	General treasury	Dec. 31, 1925	304, 894	394, 680	1, 030	700, 604	268	354, 731	345, 605
89	SCHENECTADY, N. Y.		5, 556, 659	4, 242, 814	846, 979	10, 646, 452	907, 200	6, 564, 651	3, 174, 601
	General treasury	Dec. 31, 1925	5, 520, 208	4, 013, 258	712, 124	10, 245, 590	744, 500	6, 498, 399	3, 002, 691
	General administrative funds	Oct. 31, Dec. 31, 1925	7, 063	105, 361		112, 424		50, 112	62, 312
	Sinking funds	Dec. 31, 1925	4, 984	90, 202	30, 684	125, 870	37, 256		88, 614
	Public trust funds	Dec. 31, 1925	23, 684	33, 993	104, 171	161, 848	125, 444	16, 140	20, 264
	Investment funds	Dec. 31, 1925	720			720			720
90	ALLENTOWN, PA.		2, 564, 235	1, 291, 799	1, 065, 555	4, 951, 589	1, 307, 426	2, 819, 051	825, 112
	City corporation		1, 359, 216	415, 727	406, 223	2, 181, 166	529, 956	1, 368, 298	282, 912
	General treasury	Jan. 4, 1926	1, 155, 025	394, 144	323, 996	1, 873, 165	416, 457	1, 297, 786	168, 922
	Sinking funds	Jan. 4, 1926	204, 191	21, 583	82, 227	308, 001	113, 499	70, 512	123, 990
	School district		1, 205, 019	876, 072	689, 332	2, 770, 423	777, 470	1, 450, 753	542, 200
	General treasury	July 6, 1925	1, 190, 970	625, 673	647, 576	2, 464, 219	649, 369	1, 450, 420	364, 430
	Sinking fund	July 6, 1925	13, 885	249, 894	37, 166	300, 945	127, 072	323	173, 550
	Public trust fund	July 6, 1925	11	3	300	314	101	10	203
	Investment fund	July 6, 1925	153	502	4, 290	4, 945	928		4, 017

91	WICHITA, KANS.		3,829,802	1,819,780	1,416,196	7,065,478	962,719	4,494,833	1,607,926
	City corporation.....		2,020,719	1,749,924	683,579	4,454,222	392,873	3,011,769	1,049,540
	General treasury.....	Dec. 31, 1925	1,941,699	1,477,997	592,027	4,011,723	359,776	2,781,466	1,000,481
	General administrative funds.....	Dec. 31, 1925	57,881	360,599	70,906	399,186	119,200	243,456	36,530
	Sinking fund.....	Dec. 31, 1925	6,750						4,750
	Public trust funds.....	Dec. 31, 1925	16,389	11,528	20,646	48,863	13,897	16,847	17,819
	School district.....		1,803,783	69,556	732,617	2,011,256	599,846	1,493,094	558,346
	General treasury.....	June 30, 1925	1,648,753	55,276	636,207	2,290,236	513,757	1,378,500	387,979
	Sinking fund.....	June 30, 1925	220,030	14,080	66,410	831,020	66,089	114,594	170,367
92	BAYONNE, N. J.		5,209,065	7,364,261	1,289,923	13,813,239	2,032,501	6,030,941	2,749,797
	General treasury.....	Dec. 31, 1925	4,545,962	4,927,765	773,301	10,267,028	1,032,716	3,597,309	5,667,004
	General administrative funds.....	Dec. 31, 1925	642,316	2,039,651	171,197	2,753,494	842,306	2,408,376	2,983
	Sinking fund.....	Dec. 31, 1925	63,024	834,524	391,347	688,895	598,145		89,760
	Public trust fund.....	Dec. 31, 1925	17,763	62,011	4,078	53,552	58,436	35,356	60
93	LONG BEACH, CALIF.		11,165,087	5,633,216	1,743,220	18,541,823	2,448,934	12,990,095	3,112,494
	City corporation.....		8,519,042	4,128,218	732,716	13,379,976	1,359,842	9,455,998	2,564,146
	General treasury.....	June 30, 1925	4,702,457	3,463,261	622,483	8,788,300	1,211,308	6,922,842	654,010
	General administrative funds.....	June 30, 1925	2,147,259	120,936		2,268,195		1,81,314	86,981
	Sinking fund.....	June 30, 1925	224,433	294,544	93,981	612,958	108,777	351,892	152,289
	Investment fund.....	June 30, 1925	1,444,893			1,444,893			1,444,893
	Private trust fund.....	June 30, 1925		249,477	16,258	265,730	39,757		225,973
	School district.....		2,646,045	1,504,998	1,010,504	5,161,547	1,089,092	3,524,107	548,346
	General treasury.....	June 30, 1925	2,005,990	1,404,697	846,331	4,256,918	723,036	3,322,569	211,313
	Sinking funds.....	June 30, 1925	659,018	100,401	164,173	823,592	366,066	301,538	285,998
	Investment fund.....	June 30, 1925	81,037			81,037			81,037
94	TAMPA, FLA.		2,876,084	2,047,624	985,333	7,809,041	2,479,832	4,277,838	1,051,371
	City corporation.....		2,242,909	2,969,246	776,696	6,988,551	1,733,952	3,438,456	816,143
	General treasury.....	May 31, 1925	2,060,113	2,643,784	456,739	6,180,586	1,459,778	3,394,172	306,636
	General administrative funds.....	May 31, 1925	41,929		111,539	153,498	8	41,930	111,530
	Sinking fund.....	May 31, 1925	129,524	124,176	182,076	485,776	200,099		235,677
	Public trust funds.....	May 31, 1925	11,043	2,109	10,380	23,532	21,178	2,354	
	Private trust fund.....	May 31, 1925		199,227	15,982	52,889	215,189		162,300
	School district.....		633,475	978,378	208,637	1,820,490	745,880	839,382	235,228
	General treasury.....	June 30, 1925	672,450	977,637	95,991	1,640,078	645,437	811,709	188,932
	Sinking fund.....	June 30, 1925	61,025	741	112,646	174,412	100,443	27,678	46,296
95	HARRISBURG, PA.		3,889,801	2,530,530	208,915	6,129,276	1,059,120	4,133,088	987,073
	City corporation.....		1,760,690	1,069,872	162,020	2,992,582	478,416	2,030,682	466,485
	General treasury.....	Jan. 4, 1926	1,741,705	503,333	132,102	2,377,140	367,011	1,746,829	283,300
	General administrative fund.....	Jan. 4, 1926		181,000		181,000		181,000	
	Sinking fund.....	Jan. 4, 1926	3,454	210,097	15,281	228,832	40,191	865	187,776
	Public trust funds.....	Jan. 4, 1926	6,735		846	7,581	879	1,510	5,192
	Investment funds.....	Jan. 4, 1926	8,796	175,442	13,791	198,029	68,334	120,478	9,217
	School district.....		1,629,111	1,460,658	46,925	3,136,694	582,705	2,082,401	471,588
	General treasury.....	July 6, 1925	1,621,846	1,358,991	10,155	2,990,392	541,653	2,068,151	380,588
	Sinking fund.....	July 6, 1925	6,185	95,467	27,533	128,185	32,000	5,185	91,000
	Public trust fund.....	July 6, 1925	2,080	6,800	9,237	18,117	9,052	9,052	

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year 1	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
96	MANCHESTER, N. H.		\$3,304,882	\$3,307,128	\$71,817	\$6,682,827	\$68,161	\$3,089,710	\$3,524,956
	General treasury	Dec. 31, 1925	3,262,346	3,211,689	71,817	6,545,351	68,161	3,079,255	3,397,935
	Sinking fund	Dec. 31, 1925	8,314	85,505		93,819			93,819
	Public trust funds	Dec. 31, 1925	33,723	5,129		38,852		10,455	28,397
	Private trust fund	Dec. 31, 1925		4,805		4,805			4,805
97	PEORIA, ILL.		3,015,536	1,550,313	375,854	4,941,703	875,111	3,158,132	1,408,460
	City corporation		1,645,523	794,607	119,072	2,559,202	205,194	1,680,318	693,690
	General treasury	Dec. 31, 1925	1,597,481	716,222	110,567	2,424,270	194,970	1,620,969	608,341
	Sinking fund	Dec. 31, 1925	2,918	21,250	1,302	25,470	727		24,743
	Public trust funds	June 30, Dec. 31, 1925	45,124	57,135	7,203	109,462	9,497	39,349	60,616
	School district		1,187,130	586,954	225,690	1,999,774	115,396	1,222,968	661,410
	General treasury	June 30, 1925	1,160,124	542,615	224,203	1,926,942	111,104	1,210,643	605,195
	Public trust fund	Aug. 30, 1925	19,821	36,173	1,487	57,481	4,292	12,325	40,864
	Investment fund	June 30, 1925	7,185	8,166		15,351			15,351
	Pleasure driveway and park district		182,883	168,752	31,092	382,727	54,521	274,846	53,360
	General treasury	May 31, 1925	180,825	168,752	24,780	374,157	45,951	274,846	53,360
	Sinking fund	May 31, 1925	2,258		6,312	8,570	8,570		
98	SOUTH BEND, IND.		5,219,349	1,218,080	1,900,339	8,337,767	1,718,421	5,637,494	981,852
	City corporation		3,353,340	817,751	1,069,719	5,237,810	1,080,720	3,303,113	853,977
	General treasury	Dec. 31, 1925	2,233,876	245,066	441,445	2,920,387	444,692	2,304,402	171,298
	General administrative fund	Dec. 31, 1925	970,629			970,629		970,629	
	Sinking funds	Dec. 31, 1925	57,711	16,670	215,527	289,908	135,408		154,500
	Public trust funds	Dec. 31, 1925	33,560	26,759	29,185	89,504	51,759	12,922	24,823
	Investment fund	Dec. 31, 1925	57,664		317,127	374,691	359,531	15,160	
	Private trust fund	Dec. 31, 1925		529,256	63,435	592,691	89,330		503,361
	School district		1,866,009	400,329	833,619	3,099,957	637,701	2,334,381	127,875
	General treasury	July 31, 1925	1,866,009	400,329	833,619	3,099,957	637,701	2,334,381	127,875
99	HAMTRAMCK, MICH.		2,901,950	1,656,197	783,249	5,341,396	510,922	3,895,530	1,024,944
	City corporation		1,363,274	1,285,488	425,878	3,554,638	842,536	2,345,594	866,508
	General treasury	June 30, 1925	1,336,500	1,230,290	406,009	3,481,799	301,336	2,345,594	834,899
	Sinking fund	June 30, 1925	22,646	26,119	12,038	60,801	29,241		31,560
	Public trust funds	June 30, 1925	4,128	79					

	School district.....		1,038,676	360,709	857,878	1,780,756	168,886	1,490,966	168,486
	General treasury.....	July 13, 1925.....	987,898	360,709	230,359	1,598,876	117,571	1,459,936	21,269
	Sinking fund.....	July 13, 1925.....	50,808		127,514	187,882	50,316		127,067
100	St. Joseph, Mo.....		2,907,712	324,425	2,525,000	5,737,743	2,077,812	2,215,687	464,344
	City corporation.....		1,821,309	320,190	3,326,292	4,467,791	1,908,164	2,269,001	290,026
	General treasury.....	A pr. 20, 1925.....	1,728,658	265,498	2,275,422	4,249,578	1,784,069	2,265,966	208,543
	General administrative fund.....	A pr. 30, 1925.....	4,161		1,443	5,604	1,281	4,323	
	Sinking fund.....	70, 228			41,996	112,219	107,900	3	4,316
	Public trust funds.....	Dec. 31, 1925.....	18,267	74,692	7,431	100,390	14,914	8,309	77,167
	School district.....		1,086,408	4,235	199,314	1,289,952	169,046	945,986	174,318
	General treasury.....	June 30, 1925.....	932,408	4,235	24,496	981,141	32,439	945,961	2,741
	Sinking fund.....	June 30, 1925.....	138,996		174,816	308,811	137,209	35	171,577
101	Wilkes-Barre, Pa.....		2,020,648	1,995,969	167,272	5,183,884	219,209	3,690,766	1,273,910
	City corporation.....		1,471,487	1,892,106	158,068	3,521,861	200,748	2,217,452	1,103,461
	General treasury.....	Jan. 4, 1926.....	1,324,787	1,874,594	51,163	3,250,544	100,618	2,217,452	932,474
	Sinking funds.....	146,700		17,512	106,905	271,117	100,130		170,987
	School district.....		1,549,156	103,868	9,204	1,662,228	18,461	1,473,318	170,449
	General treasury.....	July 6, 1925.....	1,547,206	103,868	4,874	1,655,943	14,920	1,470,574	170,449
	Public trust fund.....	July 6, 1925.....	1,950		4,330	6,280	3,541	2,789	
102	GARY, IND.....		3,821,732	1,734,628	764,576	6,320,936	969,372	4,041,222	1,310,842
	City corporation.....		2,311,167	704,479	519,177	3,534,823	732,865	2,119,170	682,788
	General treasury.....	Dec. 31, 1925.....	1,317,408	225,644	219,968	1,763,015	884,214	1,215,841	163,490
	General administrative funds.....	Dec. 31, 1925.....	878,373	85,645	102,833	1,073,901	263,650	866,597	13,654
	Sinking fund.....	96,102		57,688	138,790	70,735	43,635	36,500	
	Public trust funds.....	Dec. 31, 1925.....	19,284		39,091	58,375	54,678	3,697	
	Private trust funds.....	Dec. 31, 1925.....		393,190	92,562	485,742	19,668		466,174
	School district.....		1,510,565	1,030,149	245,399	2,786,113	236,507	1,922,052	627,554
	General treasury.....	July 31, 1925.....	1,510,565	1,030,149	245,399	2,786,113	236,507	1,922,052	627,554
103	ROCKFORD, ILL.....		3,388,019	2,736,427	128,772	6,253,218	561,995	3,557,798	2,138,425
	City corporation.....		1,907,988	1,711,969	100,842	3,720,799	479,881	2,089,702	1,151,416
	General treasury.....	Dec. 31, 1925.....	1,748,097	1,536,718	79,417	3,362,232	443,626	2,006,991	911,715
	General administrative fund.....	Dec. 31, 1925.....	70,979	87,760	55	108,784	187	72,597	36,000
	Sinking fund.....	Dec. 31, 1925.....	84,500	54,000	15,800	104,000	28,000		78,000
	Public trust funds.....	Dec. 31, 1925.....	55,412	33,591	5,870	145,763	7,968	30,114	127,701
	School district.....		1,357,640	1,009,888	26,465	2,393,973	76,018	1,371,841	946,114
	General treasury.....	Dec. 31, 1925.....	1,357,640	1,009,888	26,465	2,393,973	76,018	1,371,841	946,114
	Park district.....		122,391	14,590	1,465	138,446	6,296	96,255	35,865
	General treasury.....	Dec. 31, 1925.....	118,841	12,070	1,465	132,376	6,296	96,255	29,825
	Public trust fund.....	Dec. 31, 1925.....	3,318	22		3,340			3,340
	Investment fund.....	Dec. 31, 1925.....	232	3,498		2,780			2,780
104	SIoux CITY, IOWA.....		4,128,468	1,372,066	781,681	6,282,215	584,467	4,655,220	1,042,828
	City corporation.....		2,363,533	667,692	518,277	3,549,502	246,067	2,595,026	607,409
	General treasury.....	Mar. 31, 1925.....	2,126,912	652,692	426,802	3,205,206	238,144	2,496,150	470,912
	Sinking fund.....	Mar. 31, 1925.....	213,857	15,000	46,788	275,645	58,766	80,382	136,497
	Public trust funds.....	Mar. 31, 1925.....	29,764		44,887	68,651	49,157	19,494	

1 Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
104	SOUX CITY IOWA—Continued.								
	School district.....		\$1,764,935	\$704,374	\$263,404	\$2,732,713	\$238,400	\$2,059,194	\$435,119
	General treasury.....	June 30, 1925.....	1,713,581	704,374	229,987	2,647,942	193,629	2,059,194	395,119
	Sinking fund.....	June 30, 1925.....	51,354		33,417	84,771	44,771		40,000
105	PORTLAND, ME.								
	City corporation.....		3,883,743	4,373,099	334,531	8,591,373	319,561	4,078,082	4,193,730
	General treasury.....		3,887,880	3,551,933	222,155	7,161,468	188,589	3,419,792	3,553,087
	Sinking fund.....	Dec. 31, 1925.....	3,305,995	3,031,297	115,400	6,452,692	51,873	3,418,778	2,982,041
	Public trust funds.....	Dec. 31, 1925.....	38,816	512,426	102,233	653,475	134,131		519,344
	Private trust fund.....	Dec. 31, 1925.....	42,569	5,694	4,522	52,785	2,585	1,014	49,186
	Bridge district.....			2,516		2,516			2,516
	General treasury.....	Dec. 31, 1925.....	28,633	1	12,862	41,496	17,435	14,610	9,451
	Water district.....		28,633	1	12,862	41,496	17,435	14,610	9,451
	General treasury.....	Dec. 31, 1925.....	432,498	821,165	17,030	1,270,693	11,888	627,613	631,192
	Sinking fund.....	Dec. 31, 1925.....	394,707	619,117	13,984	1,027,808	4,746	627,592	395,470
	Pier site district.....	Dec. 31, 1925.....	37,791	202,048	3,046	242,885	7,142	21	236,722
	General treasury.....	Dec. 31, 1925.....	35,232		82,484	117,716	101,649	16,067	
			35,232		82,484	117,716	101,649	16,067	
106	LITTLE ROCK, ARK.								
	City corporation.....		2,063,031	2,722,075	291,000	5,066,106	240,753	2,308,045	2,517,308
	General treasury.....		813,664	2,124,402	47,499	2,985,565	74,861	818,905	2,091,799
	General administrative funds.....	Dec. 31, 1925.....	778,587	2,117,127	5,367	2,901,081	15,513	797,080	2,083,488
	Sinking fund.....	Dec. 31, 1925.....	13,042	1,789	2,175	17,006	2,163	12,843	2,006
	Public trust funds.....	Dec. 31, 1925.....		5,075		5,075			
	Investment funds.....	Dec. 31, 1925.....	21,135		39,957	61,093	52,110	8,982	
	School district.....		900	411		1,311			1,311
	General treasury.....	June 30, 1925.....	753,264	95,941	27,786	876,991	5,961	674,681	196,349
	Sewer and street improvement district.....		753,264	95,941	27,786	876,991	5,961	674,681	196,349
	General treasury.....	Dec. 31, 1925.....	486,103	501,732	215,715	1,203,550	159,931	814,459	229,160
107	CHARLESTON, S. C.								
	City corporation.....		3,566,349	3,275,754	1,346,422	8,188,525	1,025,936	4,292,227	2,870,369
	General treasury.....		3,081,784	3,230,124	1,234,606	7,540,516	841,144	3,886,789	2,815,583
	General administrative funds.....	Dec. 31, 1925.....	1,823,608	2,888,676	542,128	5,254,312	498,529	2,445,321	2,310,462
	Sinking funds.....	June 30, Dec. 31, 1925.....	1,201,868	61,934	475,572	1,739,374	109,553	1,412,732	217,089
		Dec. 31, 1925.....	10,577	196,548	26,914	234,039	95,981	430	134,628

	Public trust funds.....	Dec. 31, 1925.....	30,311	17,194	172,695	229,190	124,901	27,578	75,411
	Investment funds.....	Dec. 31, 1925.....	6,320	65,772	17,309	92,601	8,180	426	80,993
	School district.....		484,565	45,630	111,814	642,009	184,792	405,458	51,779
	General treasury.....	June 30, 1925.....	479,858	2,899	93,723	574,479	163,983	369,756	42,731
	Sinking fund.....	June 30, 1925.....	2,531	23,112	11,906	47,550	12,805	25,697	8,048
	Public trust funds.....	June 30, 1925.....	2,178	6,618	6,186	17,980	8,004		
108	SACRAMENTO, CALIF.....		2,621,485	2,633,685	2,005,807	10,290,377	2,606,407	6,237,112	1,413,656
	City corporation.....		3,600,519	2,005,504	1,309,349	6,916,412	1,675,082	4,007,962	1,263,366
	General treasury.....	Dec. 31, 1925.....	2,501,867	1,032,016	1,083,333	4,614,616	1,498,130	2,600,624	517,962
	General administrative funds.....	Dec. 31, 1925.....	1,098,618	14,533	2,000	1,097,151	2,000	1,095,151	
	Sinking fund.....	Dec. 31, 1925.....	7,047	463,518	84,192	659,758	47,739	290,228	321,791
	Public trust funds.....	Dec. 31, 1925.....	11,567	7,480	7,823	24,890	5,711	30,029	1,160
	Investment funds.....	Dec. 31, 1925.....		40,356	4,745	45,101		1,930	43,171
	Private trust funds.....	Dec. 31, 1925.....		443,600	127,296	570,896	121,502		449,394
	School district.....		1,973,748	626,633	647,336	3,247,617	891,575	2,176,051	179,891
	General treasury.....	June 30, 1925.....	1,576,925	625,620	464,784	2,667,638	651,921	1,941,541	74,076
	Sinking fund.....	June 30, 1925.....	396,823		182,391	670,114	239,604	234,510	105,000
	Private trust fund.....			704	161	865	60		815
	Utility district.....		47,218	48	49,182	96,448	42,760	53,099	599
	General treasury.....	Dec. 31, 1925.....	47,218	48	49,182	96,448	42,760	53,099	599
109	TROY, N. Y.....		3,581,836	4,086,574	267,942	7,936,351	200,339	3,747,994	3,668,018
	City corporation.....		3,258,422	3,815,072	207,518	7,341,012	198,202	3,420,461	3,722,349
	General treasury.....	Dec. 31, 1925.....	3,234,979	3,749,620	142,613	7,127,212	185,053	3,369,142	3,568,987
	General administrative fund.....	Dec. 31, 1925.....	2,943	2,918	404	6,265	433		5,832
	Sinking fund.....	Dec. 31, 1925.....	1,847	41,728	114,770	168,343	813		157,630
	Public trust funds.....	Dec. 31, 1925.....	18,653	20,808	9,731	49,192	11,873	37,319	
	Lansingburg school district.....		178,929	112,389	424	291,742	2,137	168,420	121,185
	General treasury.....	July 31, 1925.....	178,654	45,639	424	224,917	2,137	168,420	54,360
	Sinking fund.....	July 31, 1925.....	45	750		795			795
	Investment fund.....	July 31, 1925.....	30	66,000		66,030			66,030
	County supervisors' fund.....		144,484	159,113		303,597		159,118	144,484
	General treasury.....	Oct. 31, 1925.....	144,484	159,113		303,597		159,118	144,484
110	BINGHAMTON, N. Y.....		4,053,494	2,495,110	1,906,731	8,455,335	1,451,534	5,426,972	1,878,829
	General treasury.....	Dec. 31, 1925.....	3,789,645	2,073,635	1,770,397	7,833,677	1,300,323	5,015,718	1,317,636
	General administrative funds.....	Dec. 31, 1925.....	230,568	304,624	48,301	685,493	35,413	392,208	157,879
	Sinking fund.....	Dec. 31, 1925.....	227	65,503	5,685	71,415	16,915		84,500
	Public trust funds.....	Dec. 31, 1925.....	31,424	20,259	11,733	63,416	6,103	19,046	38,267
	Investment fund.....	Dec. 31, 1925.....	1,630	29,088	70,604	101,322	92,768		8,564
	Private trust fund.....	Dec. 31, 1925.....		1	11	12	12		
111	SAGINAW, MICH.....		3,217,671	4,516,072	1,261,285	8,995,028	2,264,821	3,453,263	3,276,944
	City corporation.....		1,785,876	4,378,019	1,100,867	7,264,761	1,980,726	2,209,183	3,074,832
	General treasury.....	June 30, 1925.....	1,728,277	3,571,179	886,464	6,185,920	1,666,689	2,007,573	2,511,656
	General administrative fund.....	June 30, 1925.....	20,174	730,041	17,028	37,202	18,662		18,540
	Sinking funds.....	June 30, 1925.....	5,715	37,738	126,850	862,606	246,300	144,423	471,823
	Public trust funds.....	June 30, 1925.....	31,201		59,952	128,891	44,426	29,335	65,127
	Investment funds.....	June 30, 1925.....	608	30,004	3,112	83,624	2,286	9,312	22,026
	Private trust fund.....	June 30, 1925.....		9,057	7,461	16,518	2,300		14,218

* Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
111	SAGINAW, MICH.—Continued.								
	School district.....		\$1,431,796	\$138,053	\$160,418	\$1,730,267	\$284,095	\$1,244,080	\$202,092
	General treasury.....	June 30, 1925.....	1,423,245	42,883	155,041	1,621,269	187,350	1,242,137	191,782
	Sinking fund.....	June 30, 1925.....	1,847	90,000		91,847	91,847		
	Public trust funds.....	June 30, 1925.....	6,604	4,658	2,400	13,662	1,904	1,943	9,815
	Private trust fund.....	June 30, 1925.....		512	2,977	3,489	2,994		496
112	JOHNSTOWN, PA.								
	City corporation.....		2,853,479	1,361,928	2,614,614	6,830,021	2,093,330	3,714,549	1,022,142
	General treasury.....		1,548,082	442,408	1,956,690	3,947,180	1,514,365	1,861,543	571,272
	Sinking fund.....	Jan. 4, 1926.....	1,531,543	252,027	1,527,886	3,311,456	1,033,657	1,861,527	416,272
	Sinking fund.....	Jan. 4, 1926.....	16,539	190,881	428,804	635,724	480,708	16	155,000
	School district.....		1,305,397	919,520	657,924	2,882,841	578,965	1,853,006	450,870
	General treasury.....	July 6, 1925.....	1,288,523	615,330	369,458	2,273,311	188,867	1,726,441	358,003
	Sinking fund.....	July 6, 1925.....	16,874	304,190	288,466	609,530	390,098	126,565	92,867
113	EAST ST. LOUIS, ILL.								
	City corporation.....		2,493,332	2,240,614	493,261	5,227,207	610,458	2,681,868	1,934,881
	General treasury.....		1,411,308	2,106,539	255,249	3,773,096	309,618	1,800,600	1,662,878
	General treasury.....	Dec. 31, 1925.....	1,364,422	2,102,901	234,107	3,701,430	295,396	1,753,674	1,652,360
	General administrative fund.....	Dec. 31, 1925.....	35,004		678	35,582	3,343	32,239	
	Public trust funds.....	Dec. 31, 1925.....	11,882	3,638	20,664	36,084	10,879	14,687	10,518
	School district.....		948,958	60,270	158,790	1,168,018	223,870	752,535	191,613
	General treasury.....	June 30, 1925.....	948,958	60,270	76,944	1,086,172	223,870	752,648	111,664
	Sinking fund.....	June 30, 1925.....			81,846	81,846		1,887	79,969
	Park district.....		133,066	73,805	79,222	286,093	76,970	128,733	80,390
	General treasury.....	Feb. 28, 1925.....	129,361	24,935	44,629	198,925	37,224	95,623	66,078
	Sinking funds.....	Feb. 28, 1925.....	3,705	48,870	34,593	87,168	39,746	33,110	14,312
114	TERRER HAUTE, IND.								
	City corporation.....		2,800,194	264,735	1,008,413	4,073,342	736,022	2,889,856	447,464
	General treasury.....		1,330,341	185,886	428,251	1,944,478	293,321	1,354,421	296,736
	General treasury.....	Dec. 31, 1925.....	1,074,624	34,898	334,495	1,444,015	193,585	1,113,643	136,787
	General administrative funds.....	Dec. 31, 1925.....	208,988		4,050	213,048	18	213,030	
	Sinking fund.....	Dec. 31, 1925.....	2,430	62,078	53,800	118,308	59,308		59,000
	Public trust funds.....	Dec. 31, 1925.....	41,663	36,201	20,356	98,220	21,621	27,748	48,851
	Investment fund.....	Dec. 31, 1925.....	2,626	7,043		10,269			10,269
	Private trust fund.....	Dec. 31, 1925.....		45,068	15,550	60,618	18,789		41,829

	School district.....		1,469,853	78,849	890,169	2,128,864	442,701	1,635,435	150,728
	General treasury.....	July 31, 1925	1,343,549	78,849	874,908	1,797,401	399,536	1,475,837	81,728
	Sinking fund.....	July 31, 1925	88,797		77,326	166,125	72,925	58,200	55,000
	Public trust fund.....	July 31, 1925	87,407		127,931	165,338	129,940	21,398	14,000
115	PAWTUCKET, R. I.....		2,978,371	4,425,299	593,078	7,996,718	424,451	3,687,669	3,864,578
	General treasury.....	Dec. 31, 1925	2,964,463	4,132,686	60,801	7,056,851	105,702	3,677,961	3,273,268
	General administrative fund.....	Dec. 31, 1925		860		860			860
	Sinking fund.....	Dec. 31, 1925	82,488	218,948	393,382	689,218	167,424		521,704
	Public trust funds.....	Dec. 31, 1925	15,679	11,124	5,812	32,615	11,001	9,708	11,906
	Investment funds.....	Dec. 31, 1925	16,742	48,368	25,800	90,930	29,890		61,540
	Private trust funds.....	Dec. 31, 1925		18,861	107,283	126,144	110,934		15,210
116	HIGHLAND PARK, MICH.....		4,529,406	4,639,668	506,425	9,675,499	902,300	5,068,772	3,164,527
	City corporation.....		2,857,085	3,464,536	476,498	6,798,119	700,281	3,214,047	2,883,791
	General treasury.....	June 30, 1925	2,668,426	3,214,287	462,344	6,345,057	649,057	3,211,464	2,484,536
	Sinking fund.....	June 30, 1925	120,223	212,230	10,034	342,487	39,964		212,528
	Public trust fund.....	June 30, 1925	59,117	14,483	1,488	75,085	1,971	881	72,188
	Investment funds.....	June 30, 1925	9,319	31,958	1,908	83,180	19,119	1,702	12,359
	Private trust funds.....	June 30, 1925		1,628	732	2,360	170		3,190
	School district.....		1,672,321	1,175,132	29,927	2,877,380	201,919	2,394,725	280,738
	General treasury.....	July 13, 1925	1,497,251	1,118,065	23,227	2,638,648	201,919	2,394,725	41,899
	Sinking fund.....	July 13, 1925	175,070	6,707	6,700	238,837			338,837
117	LANSING, MICH.....		5,471,834	2,570,755	1,579,615	9,622,204	1,871,497	6,004,402	1,746,305
	City corporation.....		3,834,059	2,554,736	1,230,392	7,619,187	1,411,611	4,484,733	1,722,843
	General treasury.....	Apr. 30, 1925	3,655,143	2,181,404	945,980	6,782,527	1,125,623	4,480,247	1,176,657
	Sinking funds.....	Apr. 30, 1925	174,656	332,815	268,916	778,387	264,114		612,273
	Public trust fund.....	Apr. 30, 1925	4,064	6,800	15,496	26,360	21,874	4,486	
	Investment fund.....	Apr. 30, 1925	196	34	33	230			230
	Private trust fund.....	Apr. 30, 1925		33,683		33,683			33,683
	School district.....		1,637,775	16,019	349,223	2,003,017	459,886	1,519,689	23,462
	General treasury.....	June 30, 1925	1,636,312	11,039	349,223	1,995,674	459,886	1,519,689	16,019
	Investment fund.....	June 30, 1925	2,463	4,980		7,443			7,443
118	PASSAIC, N. J.....		3,161,610	5,294,829	643,550	9,099,989	726,934	4,890,827	3,482,228
	General treasury.....	Dec. 31, 1925	2,779,959	3,734,208	528,865	7,043,032	569,121	3,615,801	2,858,110
	General administrative funds.....	June 30, Dec. 31, 1925	328,794	1,386,299	57,174	1,772,267	83,602	1,260,620	428,145
	Sinking fund.....	Dec. 31, 1925	38,856	155,266	84,017	228,139	53,280		174,859
	Public trust funds.....	Dec. 31, 1925	14,001	19,056	23,494	86,551	21,031	14,406	21,114
119	SPRINGFIELD, OHIO.....		2,501,459	1,221,585	644,969	4,368,067	920,034	2,309,655	1,137,418
	City corporation.....		1,364,372	1,179,843	245,798	2,790,813	400,290	1,390,980	969,543
	General treasury.....	Dec. 31, 1925	858,432	1,001,562	213,441	2,072,435	292,032	1,249,904	630,499
	General administrative fund.....	Dec. 31, 1925	7,364			7,364		7,364	
	Sinking funds.....	Dec. 31, 1925	454,638	136,663	4,523	595,824	72,964	113,093	409,787
	Public trust funds.....	Dec. 31, 1925	43,938	32,899	24,473	101,310	23,537	20,619	67,154
	Private trust fund.....	Dec. 31, 1925		8,519	5,361	13,880	11,767		2,123
	School district.....		1,137,087	41,942	398,165	1,577,194	520,644	918,675	137,875
	General treasury.....	Aug. 31, 1925	900,273	5,717	330,747	1,236,737	416,023	786,695	35,019
	General administrative funds.....	Aug. 31, Dec. 31, 1925	10,053	26,302	271	39,626	4,178	35,448	
	Sinking fund.....	Aug. 31, 1925	226,761	6,923	67,147	300,831	101,443	96,532	102,866

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

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City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued									
120	CHESTER, PA.		\$1,726,719	\$1,104,078	\$826,457	\$3,657,254	\$744,957	\$1,780,408	\$1,131,889
	City corporation		764,783	477,445	393,746	1,635,974	234,422	758,447	643,105
	General treasury	Jan. 4, 1926	310,320	310,320	120,464	1,173,680	92,400	671,391	409,899
	General administrative fund	Jan. 4, 1926		3,500		3,500		3,500	
	Sinking fund	Jan. 4, 1926	21,877	163,625	273,282	458,784	142,022	83,556	233,206
	School district		961,936	626,633	432,711	2,021,280	610,535	1,021,961	488,784
	General treasury	July 6, 1925	944,595	476,697	23,882	1,445,174	15,906	941,494	487,784
	Sinking fund	July 6, 1925	16,732	146,837	404,291	567,880	487,910	78,950	1,000
	Public trust fund	July 6, 1925	609	3,099	4,538	8,246	6,719	1,527	
121	HOBOKEN, N. J.		4,963,583	6,754,806	752,423	12,470,812	682,295	4,321,989	7,466,528
	General treasury	Dec. 31, 1925	4,185,647	5,200,910	189,369	9,575,946	577,366	2,460,464	6,538,116
	General administrative funds	June 30, Dec. 31, 1925	705,476	1,135,778	13,552	1,854,805	40,544	1,789,542	24,719
	Sinking fund	Dec. 31, 1925	52,362	361,126	549,453	962,941	64,305		898,636
	Public trust fund	Dec. 31, 1925	20,099	53,849	29	75,977	80	71,983	1,914
	Private trust fund	Dec. 31, 1925		3,143		3,143			3,143
122	RACINE, WIS.		2,627,365	1,504,417	805,630	4,637,412	760,708	2,784,067	1,442,639
	General treasury	Dec. 31, 1925	1,701,945	1,038,982	491,719	3,232,646	204,765	1,667,214	1,300,667
	General administrative funds	June 30, 1925	900,737	370,981	101,073	1,581,791	489,962	1,058,154	33,675
	Public trust funds	Dec. 31, 1925	13,589	15,838	1,546	30,973	3,613	8,699	18,661
	Investment funds	Dec. 31, 1925	11,094	76,356	1,376	88,826	1,724		87,102
	Private trust fund	Dec. 31, 1925		2,260	916	8,176	643		2,534
123	WINSTON-SALEM, N. C.		2,619,906	12,948,325	238,529	15,808,760	231,047	5,380,259	10,195,454
	General treasury	May 31, 1925	2,555,019	7,733,373	136,877	10,425,069	212,730	6,379,797	4,932,542
	Sinking fund	May 31, 1925	7,483	77,952	88,156	173,591	1,145		172,446
	Public trust funds	May 31, 1925	30,766		13,696	44,462	17,173	462	26,828
	Investment funds	May 31, 1925	26,638	5,137,000		5,163,638			5,163,638
124	NEW BRITAIN, CONN.		2,665,494	1,374,767	328,123	4,368,384	384,116	3,023,283	960,985
	General treasury	Mar. 31, 1925	2,600,328	956,009	813,403	3,869,740	376,605	3,013,734	479,401
	General administrative funds	Mar. 31, 1925	25,703	10,489		36,192		6,244	29,948
	Sinking fund	Mar. 31, 1925	26,863	899,454	14,720	441,037	7,511		433,526
	Public trust funds	Mar. 31, 1925	12,600			15,450		3,305	12,145
	Private trust fund	Mar. 31, 1925		5,965		5,965			5,965

FINANCIAL STATISTICS OF CITIES

126	CHATTANOOGA, TENN.								
	General treasury	Sept. 30, 1925	2,043,270	1,414,953	400,955	2,859,178	794,955	2,557,630	696,868
	General administrative funds	Sept. 30, Dec. 31, 1925	1,871,130	1,223,680	289,628	2,594,638	720,543	2,325,220	529,865
	Sinking fund	Sept. 30, 1925	162,734	70,835	7,659	241,226	1,092	232,269	7,847
	Public trust funds	Sept. 30, Nov. 30, 1925	8,490	20,346	2,810	31,646	2,856		27,790
	Private trust fund	Sept. 30, 1925	916		432	1,348	432	121	795
				92	236	318	22		266
126	ALTOONA, PA.								
	City corporation		2,175,926	2,659,398	267,690	5,108,014	379,448	2,621,058	2,242,808
	General treasury	Jan. 4, 1926	1,188,788	1,718,747	186,683	3,092,218	237,300	1,398,945	1,455,973
	Sinking fund	Jan. 4, 1926	1,162,954	1,534,989	35,921	2,733,858		1,315,385	1,418,473
	Private trust fund	Jan. 4, 1926	26,834	181,214	146,486	853,534	232,474	83,660	37,800
	School district			550	4,276	4,826	4,826		
	General treasury	July 6, 1925	987,138	942,651	81,007	2,010,796	2,148	1,222,113	786,535
	Sinking fund	July 6, 1925	980,324	712,987	77,567	1,770,878	593	1,139,908	630,377
	Investment fund	July 6, 1925	6,743	152,170	3,440	162,353	1,555	82,205	78,593
		July 6, 1925	71	77,494		77,566			77,566
127	MOBILE, ALA.								
	City corporation		1,749,389	1,634,368	743,467	4,127,440	904,895	2,672,836	549,709
	General treasury	Sept. 30, 1925	1,214,171	1,552,148	535,442	3,301,761	904,090	1,984,262	435,439
	General administrative fund	Sept. 30, 1925	1,031,751	1,633,420	387,068	2,952,259	717,890	1,906,254	328,125
	Sinking funds	Sept. 30, 1925	5,378			5,378		5,378	
	Public trust fund	Sept. 30, 1925	176,674	11,036	148,354	336,064	178,393	52,630	105,041
	Investment fund	Sept. 30, 1925	95	7,692		7,787	7,787		
	School district			273		273			273
	General treasury	Aug. 31, 1925	535,409	82,245	208,025	825,679	835	708,574	116,270
	Investment fund	Aug. 31, 1925	535,409	82,243	208,025	825,677	835	708,574	116,268
				2		2			2
128	BREKLEY, CALIF.								
	City corporation		3,204,643	618,101	563,788	4,286,532	767,868	2,872,048	745,716
	General treasury	June 30, 1925	1,699,837	179,670	414,748	2,264,255	533,420	1,294,683	466,152
	General administrative fund	June 30, 1925	1,510,769	111,254	358,045	1,980,001	464,830	1,142,017	373,214
	Sinking fund	June 30, 1925	100,979	98		101,077		101,077	
	Public trust funds	June 30, 1925	88,056	4,863	8,638	101,557	14,515	61,569	35,453
	Private trust funds	June 30, 1925	40	8,000	12,548	20,583	20,583		
	School district			55,455	35,522	90,977			57,485
	General treasury	June 30, 1925	1,458,994	436,278	149,040	2,044,312	233,418	1,531,330	279,564
	Sinking fund	June 30, 1925	1,254,608	436,278	101,321	1,792,205	182,382	1,415,909	193,014
	Investment fund	June 30, 1925	201,988		47,719	249,707	51,036	115,421	83,250
	Utility district		2,400			2,400			2,400
	General treasury	June 30, 1925	45,812	2,153		47,965	1,030	46,935	
			45,812	2,153		47,965	1,030	46,935	
129	BROCKTON, MASS.								
	General treasury	Nov. 30, 1925	3,563,496	3,414,573	579,025	7,557,094	498,582	3,466,336	3,592,176
	General administrative fund	Nov. 30, 1925	3,636,246	3,310,907	555,269	7,402,422	486,918	3,465,907	3,449,597
	Sinking fund	Nov. 30, 1925		10,951		10,951			10,951
	Public trust funds	Nov. 30, 1925	23,356	86,375	17,532	127,263	5,328		121,935
	Private trust fund	Nov. 30, 1925	3,894		3,585	7,479	3,478	429	3,572
				6,340	2,639	8,979	2,858		6,121

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
130	SPRINGFIELD, ILL.		\$2,970,712	\$1,566,423	\$432,168	\$4,969,303	\$733,670	\$3,145,222	\$1,090,411
	City corporation		1,891,340	1,349,890	347,066	3,588,296	664,700	2,080,081	843,516
	General treasury	Feb. 28, 1925	1,850,744	1,331,728	274,390	3,456,862	577,794	2,051,030	818,038
	General administrative fund	Feb. 28, 1925	2,835		18,305	19,140	16,158		
	Sinking fund	Feb. 28, 1925	8,994		54,543	63,537	63,437		100
	Public trust funds	Feb. 28, Dec. 31, 1925	23,010	2,768	1,827	32,595	1,447	16,069	15,079
	Investment fund	Feb. 28, 1925	757			757			757
	Private trust fund	Feb. 28, 1925		15,404	1	15,405	5,864		9,541
	School district		956,746	211,436	66,523	1,234,705	66,174	948,928	219,603
	General treasury	June 30, 1925	956,746	211,436	66,523	1,234,705	66,174	948,928	219,603
	Pleasure driveway and park district		122,626	5,097	18,579	146,302	2,796	116,213	27,293
	General treasury	Apr. 30, 1925	122,626	5,097	18,579	146,302	2,796	116,213	27,293
131	BETHLEHEM, PA.		2,326,367	535,941	1,104,186	3,966,494	735,577	2,558,304	672,613
	City corporation		1,301,426	410,540	221,367	1,853,393	253,540	1,257,553	422,300
	General treasury	Jan. 4, 1926	1,285,203	253,363	55,098	1,593,664	28,841	1,267,523	307,309
	Sinking funds	Jan. 4, 1926	16,223	157,177	166,269	339,699	224,699		115,000
	School district		1,024,941	125,401	882,789	2,033,131	482,037	1,300,781	250,313
	General administrative fund	July 6, 1925	1,001,391	9,110	482,037	1,492,538	87,946	1,280,257	124,335
	Sinking fund	July 6, 1925	14,984	109,320	386,764	511,068	391,068		120,000
	Public trust fund	July 6, 1925	8,294		361	8,655	35	4,620	4,000
	Investment fund	July 6, 1925	272	6,971	13,627	20,870	2,988	15,904	1,978
132	HUNTINGTON, W. VA.		3,014,795	190,527	580,626	3,785,948	315,668	3,248,855	221,435
	City corporation		1,829,986	104,613	135,692	2,070,291	144,135	1,831,204	94,952
	General treasury	June 30, 1925	682,315	70,736	26,811	779,862	9,730	709,580	60,552
	General administrative funds	June 30, 1925	1,077,935	13,877		1,091,812	7,692	1,083,820	400
	Sinking funds	June 30, 1925	69,736	20,000	108,881	198,617	126,818		84,000
	School district		1,184,909	85,914	444,934	1,715,657	171,523	1,417,651	126,483
	General treasury	June 30, 1925	1,027,823	78,985	293,968	1,400,774	61,196	1,327,015	12,564
	Sinking funds	June 30, 1925	156,896	6,929	150,968	314,783	110,328	90,636	113,829
	Investment fund	June 30, 1925	90		90				90

182	CHICAGO, ILL.		2,399,048	1,841,519	578,788	4,819,225	794,870	2,628,655	1,411,820
	City corporation		1,407,192	1,004,553	257,797	2,699,542	203,993	1,712,490	751,190
	General treasury	Dec. 31, 1925	1,406,266	998,495	353,272	2,647,753	202,026	1,694,065	751,190
	General administrative fund	Dec. 31, 1925		16,058	4,775	21,759	3,234	18,425	
	School district		968,624	831,910	82,469	1,883,008	392,878	832,301	657,824
	General treasury	June 30, 1925	953,542	817,349	79,045	1,849,936	391,068	833,516	634,752
	Public trust fund	June 30, 1925	15,082	14,561	3,424	33,067	1,210	8,785	23,072
	Park district		23,232	4,056	238,492	266,780	185,630	78,844	23,206
	General treasury	Apr. 30, 1925	23,232	5,056	266,780	266,780	185,630	78,844	23,206
184	QUINCY, MASS.		3,914,421	3,731,400	421,003	8,066,824	452,743	3,836,261	3,777,820
	General treasury	Dec. 31, 1925	3,895,946	3,653,920	414,007	7,963,873	442,069	3,810,874	3,710,910
	General administrative fund	Dec. 31, 1925		4,833		4,833			4,833
	Public trust funds	Dec. 31, 1925	18,475	60,264	6,861	85,000	10,502	25,387	49,711
	Private trust funds	Dec. 31, 1925		12,388	135	12,518	152		12,366
185	LINCOLN, NEBR.		3,561,828	2,894,009	880,248	6,826,685	1,710,078	3,829,840	1,386,767
	City corporation		2,013,851	1,872,153	780,855	4,346,859	918,456	2,494,833	938,590
	General treasury	Aug. 31, 1925	1,860,745	1,410,181	752,888	4,023,814	908,179	2,298,355	817,280
	General administrative fund	Aug. 31, 1925	106,616	126,973		233,588		196,478	37,110
	Sinking funds	Aug. 31, 1925	46,490	34,000	7,306	87,796	4,596		83,200
	Investment funds	Aug. 31, 1925		1,000		1,000			1,000
	Private trust fund	Aug. 31, 1925			661	661	661		
	School district		1,434,176	785,424	114,304	2,333,904	773,822	1,299,488	260,694
	General treasury	June 30, 1925	1,332,300	763,631	12,114	2,108,045	759,780	1,213,753	134,512
	Sinking fund	June 30, 1925	101,876	21,793	102,190	225,859	14,042	85,735	126,082
	Sanitary district		113,801	27,032	5,089	145,922	22,820	35,519	87,583
	General treasury	June 30, 1925	113,801	27,032	5,089	145,922	22,820	35,519	87,583
186	HOLYOKE, MASS.		4,987,304	3,108,652	682,277	8,778,233	680,819	4,868,310	3,254,104
	General treasury	Nov. 30, 1925	4,933,979	3,052,175	650,951	8,637,105	585,667	4,852,075	3,199,333
	General administrative funds	June 30, Nov. 30, 1925	7,910	14,441	2,262	24,613	2,469	7,733	14,411
	Sinking fund	Nov. 30, 1925	11,102	41,722	26,030	78,854	70,634		8,220
	Public trust funds	June 30, Nov. 30, 1925	1,606		2,992	4,598		2,745	17
	Investment fund	June 30, Nov. 30, 1925	32,707	17	42	32,766	183	767	31,826
	Private trust fund	Nov. 30, 1925		297		297			297
187	EAST ORANGE, N. J.		3,226,586	4,014,132	567,579	7,810,297	306,979	3,632,692	3,970,626
	General treasury	Dec. 31, 1925	2,898,925	2,936,045	282,643	6,107,613	229,838	2,498,168	3,379,587
	General administrative funds	June 30, Dec. 31, 1925	272,815	737,370	49,433	1,059,618	38,045	1,010,273	11,300
	Sinking fund	Dec. 31, 1925	52,277	316,479	235,478	602,234	35,598	6,000	560,638
	Public trust fund	Dec. 31, 1925	12,569	26,231	1,394	40,694	3,360	19,231	19,103
	Private trust fund	Dec. 31, 1925		7	131	138	138		
188	PORTSMOUTH, VA.		1,656,809	1,411,284	1,191,321	4,250,414	838,791	2,414,061	1,006,562
	General treasury	Dec. 31, 1925	1,097,422	947,395	947,395	2,569,802	152,389	1,525,601	891,812
	General administrative funds	June 30, Dec. 31, 1925	460,816	422,883	153,210	1,036,909	103,061	887,204	46,644
	Sinking funds	Dec. 31, 1925	26,343	41,006	506,790	574,139	573,633		506
	Public trust fund	Dec. 31, 1925	23		578	601	601		
	Investment funds	Dec. 31, 1925	72,205		5,768	77,963	9,107	1,256	67,800

* Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued									
139	COVINGTON, KY.		\$1,621,726	\$1,709,454	\$144,834	\$3,476,014	\$129,069	\$1,792,555	\$1,554,390
	City corporation		1,172,231	1,243,528	127,968	2,543,727	98,025	1,385,511	1,060,191
	General treasury	Dec. 31, 1925	1,149,237	981,105	12,175	2,142,517	16,080	1,236,701	889,736
	General administrative funds	May 31, Dec. 31, 1925; Jan. 31, 1926	19,949	31,564	20,736	72,239	23,364	38,512	10,363
	Sinking funds	Dec. 31, 1925		106,645	68,954	175,599	42,285	108,782	26,552
	Public trust fund	Dec. 31, 1925	3,045	6,235	19,251	28,531	3,873	3,518	21,142
	Private trust funds	Dec. 31, 1925		117,989	124,841	6,852	124,841		112,308
	School district		449,495	465,926	16,866	932,287	31,044	407,044	494,199
	General treasury	June 30, 1925	421,605	451,734	5,400	878,739	10,123	389,827	478,789
	Sinking fund	June 30, 1925	27,680	13,492	11,466	52,638	20,921	17,217	14,500
	Investment fund	June 30, 1925	210	700		910			810
140	MACON, GA.		1,891,313	2,495,207	273,493	4,660,013	241,058	2,641,845	1,777,110
	City corporation		1,479,037	1,664,201	258,043	3,401,281	230,249	2,081,060	1,089,972
	General treasury	Dec. 31, 1925	1,048,233	929,918	9,007	1,987,158	109,296	1,362,303	515,559
	General administrative funds	Sept. 30, Dec. 31, 1925	394,161	67,155	6,345	467,661	6,368	378,550	82,743
	Sinking fund	Dec. 31, 1925	4,840	60,000	23,239	88,079	88,079		
	Public trust funds	Dec. 31, 1925	720	1,165	50	1,935	60	1,665	220
	Investment funds	Sept. 30, Dec. 31, 1925	31,083	605,993	219,402	836,448	26,456	336,542	491,450
	School district		412,276	531,006	15,450	1,258,732	10,809	687,195	887,195
	General treasury	June 30, 1925	405,793	352,416	14,370	772,449	8,898	559,574	209,977
	Public trust fund	June 30, 1925	2,765		1,180	3,945	1,911	1,211	823
	Investment fund	June 30, 1925	3,748	478,580		482,338			482,338
141	ROANOKE, VA.		1,885,100	933,365	2,434,462	5,252,927	1,494,989	2,757,745	1,000,213
	City corporation		1,769,819	188,662	2,209,604	4,248,085	1,415,863	1,944,254	887,968
	General treasury	Dec. 31, 1925	1,769,819	188,662	2,209,604	4,248,085	1,415,863	1,944,254	887,968
	General administrative funds	June 30, Dec. 31, 1925	107,187	684,736	48,522	840,425	18,966	813,491	7,968
	Sinking fund	Dec. 31, 1925	17,607	59,967	73,674	151,248	46,971		104,277
	Investment fund	Dec. 31, 1925	507		12,662	13,169	13,169		
142	JACKSON, MICH.		2,319,135	2,304,985	686,273	5,310,393	673,489	2,904,298	1,672,808
	City corporation		1,515,658	2,091,948	453,926	4,061,532	398,053	2,066,394	1,627,085
	General treasury	Dec. 31, 1925	1,318,556	1,988,801	372,735	3,676,092	276,701	1,976,752	1,421,578
	Sinking fund	Dec. 31, 1925	163,394	25,568	83,262	222,222	37,453	46,913	137,856
	Public trust funds	Dec. 31, 1925	36,788	67,792	8,309	114,509	5,430	42,729	66,650

	Investment fund.....	Dec. 31, 1925		1,000		1,000			1,000
	Private trust fund.....	Dec. 31, 1925		5,789	39,520	45,409	45,409		
	School district.....		803,477	213,037	332,347	1,248,861	305,436	897,904	45,321
	General treasury.....	July 13, 1925	803,477	213,037	332,347	1,248,861	305,436	897,904	45,321
143	SARASOTA, LA.		2,004,395	1,556,112	2,250,314	6,796,821	989,390	3,979,614	1,577,947
	City corporation.....		2,190,445	1,287,257	1,170,735	4,648,437	463,747	2,703,454	1,479,326
	General treasury.....	Dec. 31, 1925	1,895,300	796,961	946,893	3,808,224	309,230	2,103,927	1,295,097
	General administrative funds.....	Dec. 31, 1925	285,349	207,887	11,941	805,177	11,140	322,046	121,961
	Sinking fund.....	Dec. 31, 1925	1,215	273,831	169,787	444,838	167,916	219,917	57,000
	Public trust funds.....	Dec. 31, 1925	5,408	84,478	42,144	85,025	77,461	7,594	
	Investment fund.....	Dec. 31, 1925	178	5,000		5,178		5,178	
	School district.....		813,950	268,855	1,065,579	2,148,384	823,513	1,276,160	348,711
	General treasury.....	June 30, 1925	813,950	268,855	1,065,579	2,148,384	823,513	1,276,160	348,711
144	FRESNO, CALIF.		2,431,251	326,349	618,970	3,376,550	894,728	2,395,825	883,989
	City corporation.....		1,024,163	241,990	429,125	1,692,377	282,506	1,134,173	275,698
	General treasury.....	June 30, 1925	998,142	120,911	410,585	1,499,638	274,297	1,036,836	188,505
	General administrative fund.....	Dec. 31, 1925	55,560	1,713		57,363		51,905	5,958
	Sinking fund.....	June 30, 1925		69,531	580	70,111	212	30,331	33,568
	Public trust fund.....	June 30, 1925	295	5,694	6,843	12,832	2,485	9,101	1,246
	Investment funds.....	June 30, 1925	175	2,951	5,990	9,086	2,951		6,135
	Private trust funds.....	June 30, 1925		41,190	2,157	43,347	2,561		40,796
	School district.....		1,407,069	84,359	192,845	1,684,273	314,220	1,261,662	108,391
	General treasury.....	June 30, 1925	1,245,823	84,359	125,614	1,455,801	217,112	1,148,536	90,151
	Sinking funds.....	June 30, 1925	161,241		67,231	228,472	97,108	113,124	18,240
145	NIAGARA FALLS, N. Y.		3,325,663	3,469,790	2,596,827	9,892,280	2,447,993	5,265,657	2,178,631
	General treasury.....	Dec. 31, 1925	3,545,069	2,139,073	2,205,740	7,880,822	2,251,760	3,506,508	2,131,659
	General administrative funds.....	July 31, 1925	261,364	1,318,014	382,495	1,961,873	181,299	1,747,452	33,122
	Public trust funds.....	Dec. 31, 1925	13,132	10,199	6,471	31,802	14,808	11,702	5,292
	Investment fund.....	Dec. 31, 1925	6,158	2,500		8,658			8,658
	Private trust fund.....	Dec. 31, 1925		4	121	125	125		
146	LAKEWOOD, OHIO		3,143,727	1,294,232	1,590,307	6,028,266	1,869,668	3,886,407	1,272,191
	City corporation.....		1,691,071	1,052,254	1,061,494	3,804,789	1,166,642	1,679,367	1,058,280
	General treasury.....	Dec. 31, 1925	1,245,932	534,967	637,744	2,418,643	660,094	1,818,314	439,236
	General administrative fund.....	Dec. 31, 1925				8,378		8,378	
	Sinking funds.....	Dec. 31, 1925	430,613	486,430	315,300	1,232,343	397,141	251,577	688,625
	Public trust funds.....	Dec. 31, 1925	6,148	347	10,127	16,622	16,024	698	
	Private trust funds.....	Dec. 31, 1925		30,510	98,238	128,803	93,383		35,420
	School district.....		1,452,658	241,978	528,843	2,223,477	203,026	1,806,540	213,911
	General treasury.....	Aug. 31, 1925	1,059,360	238,445	303,668	1,601,478	89,122	1,478,819	33,532
	General administrative funds.....	Aug. 31, 1925	68,449	1,679	20,587	85,695	12,263	71,753	1,679
	Sinking funds.....	Aug. 31, 1925	329,847	1,854	204,608	536,309	101,641	255,968	178,700
147	LANCASTER, PA.		1,374,168	996,749	657,482	2,928,339	547,971	2,049,180	331,188
	City corporation.....		771,882	256,867	36,471	1,065,010	92,806	915,272	56,932
	General treasury.....	Jan. 4, 1926	769,716	256,857	36,162	1,066,735	87,104	912,639	56,932
	Public trust fund.....	Jan. 4, 1926	1,996		6,309	8,275	6,642	2,633	

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
147	LANCASTER, PA.—Continued.								
	School district.....		\$602,428	\$730,802	\$521,011	\$1,868,829	\$455,165	\$1,138,908	\$274,256
	General treasury.....	July 6, 1925.....	598,027	683,537	519,104	1,800,758	454,786	1,131,343	214,629
	Sinking fund.....	July 6, 1925.....	4,332	54,005	1,290	50,627			59,627
	Public trust fund.....	July 6, 1925.....	67	2,860	527	2,044	870	2,865	
148	WHEELING, W. VA.								
	City corporation.....		2,180,731	252,054	1,241,831	4,088,616	488,406	3,110,800	484,901
	City corporation.....		1,914,890	221,812	1,082,165	2,618,367	354,443	1,912,837	350,887
	General treasury.....	June 30, 1925.....	1,205,792	8,748	1,022,508	2,202,040	189,888	1,756,945	345,213
	Sinking funds.....	June 30, 1925.....	24,855	217,890	83,975	295,720	137,740	152,471	5,500
	Public trust funds.....	June 30, 1925.....	24,743	174	8,694	26,006	26,006	3,521	174
	School district.....		1,225,341	80,242	169,666	1,415,249	133,803	1,107,372	84,014
	General treasury.....	June 30, 1925.....	1,157,071	24,907	113,771	1,295,749	72,824	1,104,773	58,152
	Sinking fund.....	June 30, 1925.....	62,586		37,433	100,019	55,259	24,260	20,462
	Public trust fund.....	June 30, 1925.....	5,684	5,835	8,462	19,481	8,261	8,800	5,400
149	PASADENA, CALIF.								
	City corporation.....		8,003,125	3,650,288	2,188,733	13,792,114	3,638,064	8,077,246	2,176,804
	City corporation.....		5,786,319	1,311,300	1,850,892	8,895,571	2,021,765	5,726,388	1,150,418
	General treasury.....	June 30, 1925.....	4,888,769	905,975	1,388,010	6,743,254	1,485,431	4,513,004	743,789
	General administrative funds.....	June 30, 1925.....	891,000	80	3,455	894,805	2,900	891,000	518
	Sinking fund.....	June 30, 1925.....	432,820	313,769	437,840	1,183,819	505,764	310,404	866,061
	Public trust funds.....	June 30, 1925.....	15,377	1,045	31,387	38,809	38,184	11,920	1,369
	Investment fund.....	June 30, 1925.....	7,658	80,331		88,184	26,680		38,184
	School district.....		2,206,806	2,338,808	287,841	4,868,643	1,516,286	2,850,808	1,026,386
	General treasury.....	June 30, 1925.....	1,073,949	2,191,600	188,016	4,353,655	1,266,632	2,271,740	815,257
	Sinking funds.....	June 30, 1925.....	201,308	66,444	99,825	467,062	249,637	70,122	128,903
	Investment funds.....	June 30, 1925.....	1,664	80,602		82,226			82,226
150	TOPEKA, KANS.								
	City corporation.....		2,418,832	1,598,017	534,606	4,545,055	397,720	2,774,062	1,373,564
	City corporation.....		1,475,870	1,303,090	413,107	3,101,836	387,019	1,824,381	980,436
	General treasury.....	Dec. 31, 1925.....	1,400,188	774,607	262,745	2,407,625	284,064	1,075,843	536,818
	General administrative fund.....	Dec. 31, 1925.....	106	10,637	8,219	23,422	1,006	22,324	2,102
	Sinking funds.....	Dec. 31, 1925.....	4,649	408,128	121,188	623,865	87,488	117,003	419,374
	Public trust funds.....	Dec. 31, 1925.....	10,662	10,637	25,668	46,862	13,451	9,211	24,100
	Investment fund.....	Dec. 31, 1925.....	30		33	77	30		33

	School district.....		937,793	394,918	121,439	1,354,119	10,710	950,261	363,128
	General treasury.....	June 30, 1925	934,781	35,237	111,197	1,181,205	5,730	938,969	188,477
	Sinking funds.....	June 30, 1925	2,811	196,751	10,219	209,781	1,974	21	307,786
	Public trust fund.....	June 30, 1925	111	11,939	83	12,083		11,268	618
	Investment fund.....	June 30, 1925	59	991		1,050			1,050
151	WICHITA FALLS, TEX.....		1,636,256	2,274,234	790,240	4,706,730	1,221,813	1,750,440	1,734,477
	City corporation.....		863,939	1,454,851	576,042	2,894,832	580,235	838,130	1,476,467
	General treasury.....	Mar. 31, 1925	860,400	1,171,543	185,797	2,317,740	114,141	689,189	1,414,410
	General administrative fund.....	Mar. 31, 1925	684	61	1,476	2,421	1,628	819	74
	Sinking fund.....	Mar. 31, 1925	2,334	268,065	388,799	659,188	464,666	148,122	46,806
	Investment fund.....	Mar. 31, 1925	321	16,162		15,483			15,488
	School district.....		478,195	714,724	23,119	1,217,038	427,712	611,077	178,249
	General treasury.....	Aug. 31, 1925	478,437	696,496	8,874	1,053,807	404,302	550,903	138,602
	Sinking fund.....	Aug. 31, 1925	758	108,228	14,245	128,231	23,410	60,174	39,647
	Water improvement district.....		263,122	104,659	197,079	594,860	213,866	301,233	79,761
	General treasury.....	Aug. 31, 1925	25,501	104,392	46,722	176,615	113,913	33,028	20,674
	Sinking fund.....	Aug. 31, 1925	267,621	267	150,357	418,245	99,953	268,205	59,087
152	AUGUSTA, GA.....		2,258,201	854,615	66,125	3,178,941	319,108	1,935,182	924,661
	City corporation.....		1,700,928	464,981	59,342	2,225,252	17,197	1,388,357	819,698
	General treasury.....	Dec. 31, 1925	1,533,472	256,411	41,930	1,834,813	5,176	1,139,801	689,836
	General administrative funds.....	Dec. 31, 1925	161,843	90,000	7,993	258,846	11,272	247,574	122,812
	Sinking fund.....	Dec. 31, 1925	5,613	108,520	10,410	124,543	749	982	7,050
	Private trust fund.....	Dec. 31, 1925		7,050					104,953
	School district.....		557,273	389,634	6,782	952,179	301,911	546,825	103,443
	General treasury.....	Aug. 31, 1925	555,763	389,634	6,782	952,179	301,911	546,825	1,610
	Public trust fund.....	Aug. 31, 1925	1,510			1,510			
153	KALAMAZOO, MICH.....		2,624,743	2,600,941	1,203,726	6,429,410	929,392	2,778,511	3,721,807
	City corporation.....		1,469,345	2,156,035	900,276	4,525,656	839,048	1,451,811	2,234,797
	General treasury.....	Dec. 31, 1925	1,238,055	1,910,777	767,762	3,922,594	623,508	1,390,894	1,908,192
	Sinking funds.....	Dec. 31, 1925	230,234	175,048	129,332	534,614	210,701	60,917	262,996
	Investment funds.....	Dec. 31, 1925	1,056	60,346		61,402			51,402
	Private trust fund.....	Dec. 31, 1925		13,864	3,182	17,046	4,839		12,207
	School district.....		1,155,398	444,906	303,450	1,903,754	90,344	1,326,700	486,710
	General treasury.....	May 31, 1925	1,155,398	444,906	303,450	1,903,754	90,344	1,326,700	486,710
154	NEWTON, MASS.....		4,027,694	3,446,040	469,058	7,942,792	849,230	4,470,004	2,623,559
	General treasury.....	Dec. 31, 1925	3,967,047	3,189,679	465,670	7,622,396	846,228	4,464,728	2,311,417
	General administrative funds.....	Dec. 31, 1925	1,162	5,720	5	6,893		1,167	5,726
	Sinking fund.....	Dec. 31, 1925	51,766	249,367	1,026	302,159	685	2	301,472
	Public trust funds.....	Dec. 31, 1925	5,386	34	1,420	6,840	2,049	4,112	679
	Investment funds.....	Dec. 31, 1925	2,333	1,211	937	4,481	270		4,211
	Private trust fund.....	Dec. 31, 1925		23		23			23
155	ATLANTIC CITY, N. J.....		6,435,579	7,310,455	1,984,790	15,730,824	1,685,328	7,540,270	6,505,226
	General treasury.....	Dec. 31, 1925	5,774,689	6,943,161	630,457	11,348,237	706,441	6,368,456	5,273,400
	General administrative funds.....	Dec. 31, 1925	466,218	1,653,977	768,163	2,878,358	673,593	2,108,139	91,326
	Sinking fund.....	Dec. 31, 1925	155,888	635,970	371,328	1,363,292	272,292		1,061,000
	Public trust funds.....	Dec. 31, 1925	38,684	77,351	24,842	140,877	27,702	63,675	49,500

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
156	DECATUR, ILL.		\$2,023,080	\$2,036,160	\$471,024	\$4,530,264	\$665,013	\$2,545,903	\$1,319,348
	City corporation		1,201,935	987,054	262,659	2,431,648	244,494	1,432,392	754,261
	General treasury	Apr. 30, 1925	1,183,422	864,279	87,934	2,136,635	121,008	1,393,808	620,759
	General administrative fund	Apr. 30, 1925	1,830	32,835	8,846	43,511	14,707	28,804	
	Sinking fund	Apr. 30, 1925	6,810	51,000	153,420	208,230	95,300		112,930
	Public trust funds	Apr. 30, 1925	12,873	18,940	12,309	44,122	13,479	10,221	20,422
	Private trust fund	Apr. 30, 1925			150	150			150
	School district		807,924	834,937	208,365	1,851,228	372,403	961,656	517,984
	General treasury	June 30, 1925	779,673	442,873	188,482	1,410,928	358,646	960,942	91,340
	Sinking fund	June 30, 1925	11,308	9,586	18,422	39,316	12,254		27,062
	Public trust fund	June 30, 1925	181		508	687	70	617	
	Investment funds	June 30, 1925	16,862	382,478	955	400,295	1,433		398,862
	Park district		13,221	234,169		247,390	48,116	151,451	47,823
	General treasury	Apr. 30, 1925	13,221	234,169		247,390	48,116	151,451	47,823
157	DAVENPORT, IOWA		2,771,887	804,329	1,162,734	4,738,430	1,291,404	2,645,432	801,594
	City corporation		1,651,531	628,831	696,441	2,974,803	697,326	1,668,851	708,626
	General treasury	Mar. 31, 1925	1,507,278	60,261	541,172	2,108,711	584,004	1,475,206	39,401
	Sinking funds	Mar. 31, 1925	132,873	14,105	95,458	242,431	84,059	81,372	77,000
	Public trust funds	Mar. 31, 1925	11,880		18,214	29,584	5,547	12,173	11,874
	Private trust fund	Mar. 31, 1925		552,455	41,802	594,037	13,716		593,351
	School district		1,116,836	177,498	466,293	1,763,627	594,078	1,076,581	92,988
	General treasury	June 30, 1925	1,112,814	81,498	463,158	1,606,965	437,416	1,076,581	92,988
	Sinking fund	June 30, 1925	5,621	104,000		109,621	109,621		
	Investment fund	June 30, 1925	1,901	42,000	3,140	47,041			
158	CHARLOTTE, N. C.		2,426,921	5,498,540	979,377	8,904,838	694,164	4,612,782	3,697,902
	General treasury	May 31, 1925	1,673,651	3,895,103	803,497	5,972,251	494,987	3,035,595	2,471,669
	General administrative funds	May 31, 1925	1,176,972	1,176,972	802,603	2,201,459	113,444	1,477,187	610,823
	Sinking fund	May 31, 1925	5,983	36,463	73,277	115,723	115,723		
	Investment funds	May 31, 1925	26,405	580,000		616,405			616,405
159	MALDEN, MASS.		2,334,741	2,953,801	935,231	6,223,773	359,836	2,620,049	3,243,888
	General treasury	Dec. 31, 1925	2,267,066	2,628,390	868,668	5,784,114	337,400	2,562,890	2,883,794
	General administrative funds	Dec. 31, 1925	2,874	42,768	305	45,642	52	42,686	2,805
	Sinking funds	Dec. 31, 1925	16,045	151,578	71,492	239,113	18,034	79	221,000
	Public trust funds	Dec. 31, 1925	18,499	114,470	1,018	183,987	105	14,395	119,487

	Investment funds.....	Dec. 31, 1925.....	557	396	1,892	2,845	2,449	396
	Private trust fund.....	Dec. 31, 1925.....		16,206	1,866	18,073	1,736	16,336
160	OAK PARK, ILL.							
	City corporation.....		2,957,452	1,910,347	1,123,545	5,991,344	1,421,302	3,307,302
	General treasury.....	Dec. 31, 1925.....	1,621,490	1,304,918	818,092	3,746,470	904,050	1,921,302
	General administrative fund.....	Dec. 31, 1925.....	1,663,871	1,279,094	794,094	3,606,059	843,581	1,879,735
	Public trust funds.....	Dec. 31, 1925.....	37,045	303	10,749	48,097	11,425	31,636
	Investment funds.....	Dec. 31, 1925.....	18,377	13,821	30,310	62,406	38,926	9,831
	Private trust funds.....	Dec. 31, 1925.....	267	4,072	1,900	7,239		
	School district.....		1,273,854	903,420	295,773	2,175,056	506,738	1,342,742
	General treasury.....	June 30, Dec. 31, 1925.....	1,266,311	594,120	293,584	2,153,915	507,969	1,337,116
	Public trust fund.....	June 30, 1925.....	6,643	9,300	2,189	21,141	764	5,626
	Park district.....		60,138		9,680	69,818	8,519	43,258
	General treasury.....	Mar. 31, 1926.....	60,138		9,680	69,818	8,519	43,258
161	KENOSHA, WIS.		3,012,658	2,940,478	518,223	6,471,354	677,049	3,390,362
	General treasury.....	Dec. 31, 1925.....	2,221,016	1,813,490	48,204	4,082,710	131,425	1,948,781
	General administrative funds.....	June 30, Dec. 31, 1925.....	776,736	716,839	460,363	1,958,938	533,635	1,405,343
	Public trust funds.....	Dec. 31, 1925.....	12,639	7,722	4,915	25,276	11,989	6,128
	Investment funds.....	Dec. 31, 1925.....	2,267	402,422	4,741	409,430		406,430
162	HAMMOND, IND.		4,553,007	1,150,728	582,812	6,286,547	513,556	4,492,560
	City corporation.....		3,473,408	811,781	291,337	4,578,527	187,178	3,354,447
	General treasury.....	Dec. 31, 1925.....	998,978	313,332	123,387	1,435,697	144,745	1,079,538
	General administrative funds.....	Dec. 31, 1925.....	2,367,314	30,000	1,267	2,398,611	186	2,397,787
	Sinking fund.....	Dec. 31, 1925.....	71,753		14,074	85,827	22,907	20,920
	Public trust funds.....	Dec. 31, 1925.....	97,364	15,839	11,045	64,248	18,671	3,202
	Private trust fund.....	Dec. 31, 1925.....		452,610	141,534	594,144	670	
	School district.....		1,077,598	338,947	291,475	1,708,020	326,378	1,138,118
	General treasury.....	July 31, 1925.....	1,077,598	338,947	291,475	1,708,020	326,378	1,138,118
163	MOUNT VERNON, N. Y.		3,530,284	3,338,497	2,101,864	8,970,645	1,722,818	4,842,135
	City corporation.....		1,983,268	3,283,909	1,349,133	6,616,810	1,403,446	2,947,626
	General treasury.....	Dec. 31, 1925.....	1,557,235	2,819,441	625,642	4,902,318	902,985	2,629,615
	General administrative funds.....	Dec. 31, 1925.....	10,570	96,949	5,691	113,210	15,419	90,231
	Sinking funds.....	Dec. 31, 1925.....	396,058	353,013	793,671	1,542,742	474,038	221,107
	Public trust funds.....	Dec. 31, 1925.....	19,405	14,506	24,129	58,040	10,404	6,073
	School district.....		1,547,610	54,588	752,731	2,354,335	319,367	1,894,839
	General treasury.....	Dec. 31, 1925.....	1,506,040	54,506	738,758	2,269,904	312,176	1,847,351
	General administrative funds.....	Dec. 31, 1925.....	40,294	82	13,973	54,349	7,191	47,158
	Public trust fund.....	Dec. 31, 1925.....	82			82		
164	CEDAR RAPIDS, IOWA		2,239,590	321,153	274,399	2,835,142	496,222	2,222,040
	City corporation.....		1,096,107	14,010	109,630	1,216,747	73,752	1,048,942
	General treasury.....	Mar. 31, 1925.....	1,082,519	12,001	102,094	1,196,614	67,171	1,042,033
	Public trust funds.....	Mar. 31, 1925.....	13,588	2,009	7,536	23,133	6,581	6,909
	School district.....		1,143,483	307,143	164,769	1,615,395	422,470	1,173,098
	General treasury.....	June 30, 1925.....	1,023,248	307,143	74,901	1,394,292	191,367	1,173,098
	Sinking fund.....	June 30, 1925.....	141,235		89,868	231,103		

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year †	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000									
165	WOONSOCKET, R. I.		\$2,380,135	\$4,393,467	\$395,794	\$7,169,396	\$889,035	\$3,008,748	\$3,271,613
	General treasury.....	Dec. 31, 1925.....	2,301,153	4,045,391	194,853	6,541,397	867,117	2,994,301	2,679,979
	General administrative funds.....	Dec. 31, 1925.....	477	962	2,517	3,956	2,904	90	962
	Sinking fund.....	Dec. 31, 1925.....	72,181	341,647	181,317	595,145	5,089		590,056
	Public trust funds.....	Dec. 31, 1925.....	6,324	5,467	17,107	28,898	13,925	14,357	616
166	NEW CASTLE, PA.		1,561,133	698,436	660,465	2,920,084	732,702	1,789,427	397,905
	City corporation.....		701,511	567,315	359,995	1,628,821	519,131	892,906	216,784
	General treasury.....	Jan. 4, 1926.....	607,097	523,250	233,933	1,364,280	349,770	800,110	214,400
	General administrative fund.....	Jan. 4, 1926.....	9,756	41,681		61,437	1,969	49,474	
	Sinking fund.....	Jan. 4, 1926.....	84,658	2,384	126,062	213,104	167,398	43,322	2,384
	School district.....		859,622	131,121	300,470	1,291,213	213,571	896,621	181,121
	General treasury.....	July 6, 1925.....	859,622	335	269,480	1,129,437	181,316	817,000	131,121
	Sinking fund.....	July 6, 1925.....		130,164	28,327	158,491	28,991	79,500	50,000
	Investment fund.....	July 6, 1925.....		622	2,663	3,285	3,264	21	
167	BEAUMONT, TEX.		1,727,946	1,385,813	576,531	3,690,290	807,053	2,125,908	757,329
	General treasury.....	June 30, 1925.....	927,738	1,153,261	311,602	2,392,601	473,946	1,500,010	418,645
	General administrative fund.....	Aug. 31, 1925.....	437,954	180,416		598,369	30,496	399,960	167,913
	Sinking fund.....	June 30, 1925.....	362,084	68,172	256,787	687,013	293,733	225,988	167,342
	Investment funds.....	June 30, 1925.....	170	119		289			289
	Private trust fund.....	June 30, 1925.....		3,846	8,172	12,018	8,878		3,140
168	MCKEESPORT, PA.		1,829,079	732,774	274,641	2,836,494	399,602	1,996,613	530,279
	City corporation.....		985,551	556,435	26,054	1,578,040	24,980	1,507,633	455,427
	General treasury.....	Jan. 4, 1926.....	978,538	496,277	31,951	1,509,766	19,569	1,094,907	392,290
	Sinking fund.....	Jan. 4, 1926.....	1,519	36,000		37,519	757		36,762
	Public trust fund.....	Jan. 4, 1926.....	3,923	9,644	2,388	16,955	1,153	1,379	13,423
	Investment fund.....	Jan. 4, 1926.....	1,571	14,514	1,715	17,800	3,501	1,847	12,952
	School district.....		843,528	176,339	238,587	1,258,454	284,622	898,980	74,852
	General treasury.....	July 6, 1925.....	539,916	130,074	112,961	1,082,951	136,119	898,980	47,852
	Sinking fund.....	July 6, 1925.....	3,612	46,265	125,626	175,503	148,503		27,000
169	YORK, PA.		1,314,731	1,168,421	302,601	2,785,753	1,285,553	1,417,886	82,314
	City corporation.....		679,810	444,684	134,714	1,259,208	449,399	745,450	64,359
	General treasury.....	Jan. 4, 1926.....	564,436	278,295	47,968	890,699	176,710	681,306	32,684

	Sinking fund.....	Jan. 4, 1925.....	107, 018	106, 389	80, 138	303, 542	272, 428	55, 178	25, 034
	Public trust funds.....	Jan. 4, 1925.....	8, 259		4, 078	14, 967	291	4, 997	4, 739
	School district.....		634, 921	723, 737	167, 887	1, 326, 543	836, 134	672, 436	17, 958
	General treasury.....	July 4, 1925.....	566, 530	719, 832	143, 383	1, 460, 747	791, 071	666, 526	2, 530
	General administrative fund.....	July 4, 1925.....	446	2, 300	839	3, 449	411	3, 038	
	Sinking fund.....	July 4, 1925.....	38, 874	1, 405	21, 958	62, 238	44, 007	2, 827	15, 408
	Public trust fund.....	July 4, 1925.....	69		41	110	65	45	
170	Haverhill, Mass.....		2, 478, 928	2, 285, 877	146, 876	4, 908, 681	335, 378	2, 680, 789	1, 886, 616
	General treasury.....	Dec. 31, 1925.....	2, 247, 140	2, 217, 434	128, 776	4, 583, 350	304, 630	2, 523, 274	1, 765, 546
	General administrative funds.....	Nov. 30, Dec. 31, 1925.....	195, 448	12, 555	17, 011	225, 014	28, 556	163, 515	82, 943
	Sinking funds.....	Dec. 31, 1925.....	18, 467	24, 187	645	53, 249	1, 562		51, 727
	Public trust funds.....	Dec. 31, 1925.....	12, 438	20, 831		33, 269			33, 269
	Investment funds.....	Dec. 31, 1925.....	2, 445	11	204	2, 660	380		2, 310
	Private trust funds.....	Dec. 31, 1925.....		859	240	1, 099	378		821
171	BAY CITY, MICH.....		2, 401, 835	1, 655, 201	844, 431	4, 001, 667	465, 721	2, 804, 109	1, 931, 837
	City corporation.....		1, 446, 007	1, 314, 428	725, 545	3, 485, 980	332, 010	1, 689, 175	1, 464, 795
	General treasury.....	June 30, 1925.....	1, 399, 050	935, 540	583, 367	2, 922, 957	182, 915	1, 529, 074	1, 213, 998
	Sinking funds.....	June 30, 1925.....	42, 059	280, 200	130, 004	452, 263	141, 295	158, 468	152, 800
	Investment fund.....	June 30, 1925.....	4, 898	98, 688	7, 174	110, 760	7, 800	4, 633	98, 327
	School district.....		955, 828	340, 773	119, 090	1, 415, 687	183, 711	814, 934	407, 042
	General treasury.....	June 30, 1925.....	941, 704	2, 446	97, 177	1, 041, 327	114, 181	682, 500	244, 646
	Sinking funds.....	June 30, 1925.....	14, 124	338, 327	21, 909	374, 860	19, 530	182, 494	322, 398
172	ELMIRA, N. Y.....		2, 250, 909	574, 192	125, 917	2, 951, 018	133, 871	2, 151, 808	665, 339
	General treasury.....	Dec. 31, 1925.....	2, 220, 079	468, 008	111, 467	2, 799, 554	119, 107	2, 120, 033	560, 394
	General administrative fund.....	Dec. 31, 1925.....		32, 846		32, 846		16, 741	16, 107
	Public trust funds.....	Dec. 31, 1925.....	25, 414	9, 661	12, 530	47, 906	11, 166	16, 014	21, 425
	Investment funds.....	Dec. 31, 1925.....	5, 416	25, 701		31, 117			81, 117
	Private trust funds.....	Dec. 31, 1925.....		37, 974	1, 920	39, 894	3, 598		86, 266
173	CHARLESTON, W. VA.....		2, 496, 329	1, 111, 133	1, 089, 995	4, 697, 457	1, 116, 255	2, 818, 803	762, 399
	City corporation.....		1, 473, 616	433, 956	208, 480	2, 216, 052	331, 295	1, 409, 258	475, 499
	General treasury.....	June 30, 1925.....	588, 774	47, 941	48, 897	685, 612	22, 418	621, 197	41, 997
	General administrative fund.....	June 30, 1925.....	708, 344			706, 344		706, 344	
	Sinking funds.....	June 30, 1925.....	178, 498	33, 145	261, 338	462, 981	298, 857	81, 717	82, 407
	Private trust fund.....	June 30, 1925.....		362, 870	8, 245	361, 115	10, 020		351, 068
	School district.....		1, 022, 713	677, 177	781, 515	2, 481, 406	784, 980	1, 408, 545	286, 930
	General treasury.....	June 30, 1925.....	724, 993	579, 761	467, 312	1, 772, 066	581, 382	1, 195, 984	44, 700
	General administrative funds.....	June 30, Dec. 31, 1925.....	71, 354	2, 763	154, 055	228, 172	119, 801	114, 707	2, 864
	Sinking funds.....	June 30, 1925.....	221, 221	94, 177	158, 272	473, 670	137, 881	97, 054	238, 935
	Public trust fund.....	June 30, 1925.....	5, 145	476	1, 876	7, 497	5, 296	1, 600	401
174	MEDFORD, MASS.....		2, 253, 948	1, 574, 636	884, 739	4, 713, 323	617, 937	2, 425, 980	1, 669, 408
	General treasury.....	Dec. 31, 1925.....	2, 239, 136	1, 635, 146	869, 166	4, 643, 448	604, 156	2, 425, 574	1, 612, 718
	General administrative fund.....	Dec. 31, 1925.....		4, 255		4, 531		276	4, 255
	Sinking fund.....	Dec. 31, 1925.....	9, 431	27, 653	5, 985	43, 069	7, 016		36, 053
	Public trust funds.....	Dec. 31, 1925.....	5, 105		245	5, 850	115	130	5, 105
	Investment fund.....	Dec. 31, 1925.....		424		424			424
	Private trust fund.....	Dec. 31, 1925.....		7, 168	9, 343	16, 601	6, 650		9, 851

Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
175	GALVESTON, TEX.		\$2,117,539	\$3,300,637	\$1,175,049	\$6,593,225	\$1,308,758	\$3,102,020	\$2,182,447
	General treasury	June 30, 1925	992,845	1,838,048	419,894	3,260,787	970,891	1,728,017	551,879
	General administrative fund	July 10, 1925	408,573	482,030	228,703	1,119,306	51,737	1,056,902	10,607
	Sinking fund	June 30, 1925	683,908	137,453	516,333	1,337,694	273,550	317,041	747,003
	Public trust fund	July 10, 1925	1,103		389	1,442	1,442		
	Investment fund	June 30, 1925	31,110	840,000		871,110			871,110
	Private trust fund	June 30, 1925		3,106	9,780	12,886	11,038		1,848
176	PONTIAC, MICH.		2,578,530	3,643,428	716,353	6,938,311	978,193	2,860,027	3,094,091
	City corporation		1,557,984	2,378,057	712,561	4,648,602	822,761	1,454,969	2,370,872
	General treasury	Dec. 31, 1925	1,553,767	2,000,029	598,082	4,152,478	698,937	1,309,198	2,144,345
	Sinking funds	Dec. 31, 1925	62	313,482	110,568	424,142	120,497	145,395	158,250
	Public trust funds	Dec. 31, 1925	249	1,358	2,992	4,599	3,221	378	1,000
	Investment funds	Dec. 31, 1925	3,906	63,188	87,289	67,383	106		67,277
	School district		1,020,546	1,265,371	3,792	2,289,709	155,432	1,411,058	723,219
	General treasury	June 30, 1925	980,634	631,698	1,658	1,613,990	100,080	1,411,043	102,867
	Sinking fund	June 30, 1925	15,799	45,600	268	61,667	53,627	15	8,025
	Investment fund	June 30, 1925	24,113	583,000		607,113			607,113
	Private trust fund	June 30, 1925		5,073	1,866	6,939	1,725		5,214
177	CHELSEA, MASS.		2,344,161	3,109,338	273,303	5,726,802	220,060	2,869,860	2,636,882
	General treasury	Dec. 31, 1925	2,314,029	2,937,825	273,165	5,525,019	219,586	2,869,805	2,435,628
	General administrative fund	Dec. 31, 1925	32	207		239		32	207
	Sinking fund	Dec. 31, 1925	20,227	170,973		200,000			200,000
	Public trust funds	Dec. 31, 1925	1,073	123	138	1,334	474	23	837
	Investment fund	Dec. 31, 1925		210		210			210
178	STOCKTON, CALIF.		2,640,028	1,166,288	1,832,001	5,638,317	1,275,391	3,605,245	757,681
	City corporation		1,585,935	1,165,071	1,671,054	4,422,660	1,101,631	2,610,868	710,161
	General treasury	Dec. 31, 1925	1,298,559	654,432	1,623,317	3,540,308	1,025,553	2,281,413	239,342
	General administrative fund	Dec. 31, 1925	306,116			306,116		306,116	
	Sinking fund	Dec. 31, 1925		126,725	5,225	131,950	4,675		127,275
	Public trust funds	Dec. 31, 1925	11,260	20,775	18,222	50,237	25,561	23,339	1,367
	Private trust fund	Dec. 31, 1925		363,739	24,290	388,029	45,842		342,187
	School district		1,054,093	617	160,947	1,215,657	173,760	994,377	47,520
	General treasury	June 30, 1925	922,494	617	30,755	953,866	38,984	914,205	617
	Sinking fund	June 30, 1925	131,442		130,192	261,634	134,776	80,112	46,746
	Public trust fund	June 30, 1925	167			167			167

170	PERTH AMBOY, N. J.	General treasury	Dec. 31, 1925	2,023,126	4,578,474	692,627	7,299,236	601,196	2,825,696	2,942,831
		General administrative funds	June 30, Dec. 31, 1925	1,853,957	2,890,643	614,964	3,259,594	484,178	1,222,653	2,908,718
		Sinking fund	Dec. 31, 1925	120,454	838,870	56,417	1,025,741	124,826	808,946	6,969
		Private trust fund	Dec. 31, 1925	25,752	617,411	20,574	873,737	37,128	2,100	894,600
				2,923	6,550	652	10,164	1,064	6,100	
180	PITTSFIELD, Mass.	General treasury	Dec. 31, 1925	2,102,847	1,641,231	254,242	2,997,820	231,902	1,946,264	1,819,856
		General administrative funds	Dec. 31, 1925	2,100,877	1,898,067	251,246	2,980,250	228,544	1,944,254	1,774,912
		Sinking fund	Dec. 31, 1925	1,470	23,698	302	25,368	70	1,470	23,628
		Private trust fund	Dec. 31, 1925		19,448	2,654	22,102	2,288		19,814
181	LEXINGTON, KY.	General treasury	Dec. 31, 1925	1,658,028	1,698,065	605,533	2,952,426	733,828	1,435,789	1,782,809
		General administrative funds	June 30, Dec. 31, 1925	1,548,292	711,192	400,764	2,696,248	891,412	984,168	1,240,668
		Sinking funds	June 30, Dec. 31, 1925	82,602	691,014	6,587	790,268	146,417	395,018	238,798
		Public trust funds	Dec. 31, 1925	15,067	252,551	160,842	428,490	165,143	100,436	162,901
		Investment fund	Dec. 31, 1925	14,205	24,308	27,390	75,908	29,264	6,167	40,472
						842	750	1,592		
182	LIMA, OHIO	City corporation		2,098,901	2,248,183	629,378	4,971,822	407,716	2,211,179	2,352,627
		General treasury	Dec. 31, 1925	1,394,240	2,145,431	533,765	4,065,436	408,942	1,414,804	2,244,900
		General administrative funds	Dec. 31, 1925	846,858	459,416	472,132	1,777,901	173,126	990,094	614,711
		Sinking funds	Dec. 31, 1925	30,021	189	3,172	33,332	1,857	1,857	31,476
		Public trust funds	Dec. 31, 1925	508,401	1,684,526	57,251	2,250,178	280,009	391,890	1,628,579
		Private trust fund	Dec. 31, 1925	1,465			1,465		1,465	
		School district			1,350	1,210	2,560	950		1,610
		General treasury	June 30, 1925	707,751	102,722	95,613	908,086	1,774	796,863	107,727
		General administrative fund	June 30, 1925	695,996	102,722	95,613	894,331	1,774	784,680	107,727
183	MADISON, Wis.	General treasury	Dec. 31, 1925	2,249,410	2,571,471	1,588,878	7,359,459	1,123,011	4,129,865	2,108,588
		General administrative funds	June 30, Dec. 31, 1925	2,155,967	1,879,896	947,694	4,983,547	539,831	2,475,972	1,967,744
		Sinking fund	Dec. 31, 1925	1,048,846	575,443	297,032	1,920,521	369,723	1,545,355	5,443
		Public trust funds	June 30, Dec. 31, 1925	23,807	43,500	270,658	337,963	196,633	101,332	40,000
		Investment funds	Dec. 31, 1925	17,533	48,500	23,136	89,169	16,806	7,208	65,167
		Private trust funds	Dec. 31, 1925	4,067	24,132	58	24,190	18		24,172
184	NEWPORT NEWS, VA.	General treasury	Dec. 31, 1925	1,066,655	442,908	549,333	2,058,896	630,767	1,088,408	339,731
		General administrative fund	June 30, 1925	990,070	12,995	193,128	1,196,193	187,400	673,614	336,179
		Sinking fund	Dec. 31, 1925	60,248	863,845	5,132	427,225	7,878	414,794	4,553
				16,337	66,068	353,073	435,478	435,478		
185	MONTGOMERY, ALA.	General treasury	June 30, 1925	1,401,593	1,356,911	298,605	3,052,109	305,335	1,778,020	978,764
		General administrative fund	Dec. 31, 1925	1,400,823	965,361	189,480	2,545,664	196,579	1,492,150	866,985
		Sinking fund	June 30, 1925	770	5,500	624	6,894	741	6,153	
		Investment fund	June 30, 1925		391,050	103,501	494,551	108,015	274,717	111,819
					5,000		5,000			5,000

Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14.]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
186	GREENSBORO, N. C.		\$2, 218, 338	\$3, 415, 976	\$489, 205	\$6, 123, 519	\$280, 084	\$4, 680, 571	\$1, 162, 864
	General treasury	May 31, 1925	1, 347, 803	3, 376, 918	345, 316	5, 070, 037	130, 291	4, 510, 322	429, 424
	General administrative fund	May 31, 1925	168, 634			168, 634		168, 634	
	Sinking funds	May 31, 1925	700, 171	39, 058	143, 540	882, 769	149, 429	1, 615	731, 725
	Public trust fund	May 31, 1925	1, 730		349	2, 079	364		1, 715
187	EAST CHICAGO, IND.		2, 560, 837	2, 797, 675	1, 192, 378	6, 550, 890	609, 149	5, 024, 473	857, 268
	City corporation		1, 841, 388	2, 796, 108	274, 064	4, 911, 558	330, 327	3, 757, 532	623, 699
	General treasury	Dec. 31, 1925	1, 022, 082	2, 330, 023	169, 056	3, 521, 161	264, 720	2, 979, 340	277, 101
	General administrative funds	Dec. 31, 1925	798, 122	12, 877	12, 877	811, 339	20, 260	777, 346	13, 730
	Sinking fund	Dec. 31, 1925	8, 136	101, 672	28, 730	138, 538	3, 538		135, 000
	Public trust funds	Dec. 31, 1925	13, 048		1, 540	14, 588	5, 587	846	8, 155
	Private trust fund	Dec. 31, 1925		364, 074	81, 861	425, 935	36, 222		389, 713
	School district		719, 449	1, 569	918, 314	1, 639, 332	338, 822	1, 266, 941	33, 569
	General treasury	July 31, 1925	719, 449	1, 569	918, 314	1, 639, 332	338, 822	1, 266, 941	33, 569
188	NEW ROCHELLE, N. Y.		3, 456, 832	6, 052, 649	770, 053	10, 279, 534	1, 040, 412	5, 128, 587	4, 110, 535
	General treasury	Dec. 31, 1925	3, 415, 605	5, 804, 851	764, 398	9, 974, 854	1, 023, 639	5, 055, 196	3, 896, 019
	General administrative funds	Dec. 31, 1925	6, 802	52, 761	14, 274	73, 837	10, 952	62, 885	
	Public trust funds	Dec. 31, 1925	34, 425	195, 037	1, 381	230, 843	5, 821	10, 506	214, 516
189	COLUMBUS, GA.		1, 440, 839	1, 187, 306	227, 840	2, 855, 985	159, 828	1, 849, 504	846, 653
	General treasury	Dec. 31, 1925	1, 062, 840	498, 371	201, 159	1, 762, 370	150, 435	1, 252, 195	359, 740
	General administrative funds	Dec. 31, 1925	361, 282	277, 415	25, 157	663, 854	8, 522	597, 309	48, 023
	Sinking fund	Dec. 31, 1925	1, 717	1, 520	846	4, 083	871		3, 212
	Investment fund	Dec. 31, 1925	25, 000	410, 000	678	435, 678			435, 678
190	EVANSTON, ILL.		3, 032, 735	1, 690, 980	411, 032	5, 134, 747	432, 099	3, 708, 797	993, 851
	City corporation		1, 578, 237	429, 227	80, 751	2, 088, 215	184, 798	1, 635, 281	268, 136
	General treasury	Dec. 31, 1925	1, 626, 725	372, 683	71, 640	1, 971, 048	162, 225	1, 574, 330	234, 493
	General administrative funds	Dec. 31, 1925	9, 792	45, 486	5, 648	60, 926	5, 372	48, 001	7, 553
	Public trust funds	Dec. 31, 1925	41, 625	5, 452	3, 463	50, 540	17, 201	12, 950	20, 389
	Investment fund	Dec. 31, 1925	95	5, 606		5, 701			5, 701
	School district		1, 443, 425	1, 261, 743	327, 896	3, 033, 064	246, 322	2, 061, 037	725, 705
	General treasury	June 30, 1925	1, 443, 425	1, 261, 743	327, 896	3, 033, 064	246, 322	2, 061, 037	725, 705
	Park district		11, 073	10		13, 468	979		10
	General treasury	Dec. 31, 1925	11, 073	10	2, 386	13, 468	979	12, 479	10

191	PUEBLO, COLO.		2,373,496	1,837,806	643,680	4,655,053	267,889	2,212,635	2,184,478
	City corporation		1,841,407	1,542,801	224,020	3,309,238	186,430	1,480,231	1,642,567
	General treasury	Dec. 31, 1925	700,744	819,678	66,473	1,566,895	32,925	789,009	794,961
	General administrative funds	Dec. 31, 1925	418,106	469,813	2,969	890,898	3,265	418,169	476,454
	Sinking funds	Dec. 31, 1925	446,672	178,592	155,524	781,768	146,497	278,598	233,728
	Public trust funds	Dec. 31, 1925	15,408	28,718	54	44,177	773	6,460	38,944
	Investment fund	Dec. 31, 1925	890	4,000		5,489			5,489
	School district		692,089	235,105	218,660	1,343,824	71,459	732,454	841,911
	General treasury	June 30, 1925	610,517	135,357	261,473	1,027,347	36,461	572,065	618,821
	Sinking funds	June 30, 1925	76,469		37,187	113,656	31,142	55,905	26,609
	Investment funds	June 30, 1925	5,073	199,748		204,821	3,866	104,484	96,481
192	FITCHBURG, MASS.		2,214,672	2,021,666	272,793	4,809,131	269,169	2,161,461	2,078,501
	General treasury	Nov. 30, 1925	2,116,193	1,913,248	239,941	4,269,382	263,268	2,044,134	1,960,980
	General administrative funds	Nov. 30, 1925	72,001	51,088	1,139	124,228	1,033	114,334	8,891
	Sinking funds	Nov. 30, 1925	1,903	37,519	29,828	69,241	2,043		67,198
	Public trust funds	Nov. 30, 1925	24,575	7,952	1,494	34,021	2,273	1,998	39,785
	Private trust funds	Nov. 30, 1925		11,868	391	12,259	682		11,677
193	SAN JOSE, CALIF.		2,478,272	269,025	1,175,149	3,022,446	882,450	2,579,329	469,657
	City corporation		1,403,415	221,803	496,943	2,122,161	487,089	1,267,371	367,701
	General treasury	Nov. 30, 1925	832,442	100,818	491,810	1,425,070	481,039	648,468	295,568
	General administrative funds	Nov. 30, 1925	569,700	50,758	576	618,034	338	617,790	6
	Sinking fund	Nov. 30, 1925		44,925		44,925			44,925
	Public trust fund	Nov. 30, 1925	2,636	5,513	4,280	12,429	5,639	1,113	5,680
	Investment fund	Nov. 30, 1925	1,637	18,164		19,801			19,801
	Private trust funds	Nov. 30, 1925		1,325	277	1,602	176		1,728
	School district		1,074,857	47,222	678,206	1,806,285	395,361	1,311,958	92,956
	General treasury	June 30, 1925	895,768	47,222	657,821	1,600,811	307,735	1,233,076	
	Sinking fund	June 30, 1925	179,089		20,385	199,474	27,626	78,882	92,956
194	WACO, TEX.		1,676,996	1,181,562	804,303	3,662,861	687,017	1,848,305	1,127,539
	General treasury	Sept. 30, 1925	964,892	528,929	196,964	1,690,785	214,319	885,695	590,771
	General administrative funds	Mar. 31, Aug. 31, Dec. 31, 1925	385,495	566,561	77,627	1,029,688	39,556	857,396	132,732
	Sinking fund	Sept. 30, 1925	323,780	33,655	512,196	869,631	391,160	103,284	375,187
	Public trust fund	Sept. 30, 1925	1,692	43,780	3,753	49,225	31,962	453	26,760
	Investment funds	Mar. 31, Sept. 30, Dec. 31, 1925	1,137	1,329	3,194	6,160	5,643	1,448	2,059
	Private trust fund	Mar. 31, 1925		6,808	10,569	17,377			
195	MUSKOGON, MICH.		2,266,259	2,291,800	100,572	4,658,631	177,942	2,343,411	2,137,278
	City corporation		1,297,463	1,884,772	33,744	3,315,979	74,361	1,202,436	2,089,182
	General treasury	Dec. 31, 1925	1,028,131	1,010,940	18,721	2,657,792	58,215	1,054,873	1,544,704
	Sinking fund	Dec. 31, 1925	253,967	53,415	14,928	322,310	16,047	147,568	158,700
	Public trust fund	Dec. 31, 1925	12,650			12,650			12,650
	Investment funds	Dec. 31, 1925	2,715	293,865		296,580			296,580
	Private trust fund	Dec. 31, 1925		26,552	95	26,547	99		26,548
	School district		998,796	907,028	66,828	1,342,652	103,581	1,140,975	98,098
	General treasury	June 30, 1925	775,170	289,413	23,523	1,088,108	83,379	980,815	73,912
	Public trust funds	June 30, 1925	193,626	17,615	43,305	254,546	20,202	160,160	24,184

* Also the aggregate of payments and cash on hand at the close of the year

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
196	BROOKLINE, MASS.		\$3,086,461	\$2,212,099	\$306,250	\$5,604,810	\$227,671	\$3,378,548	\$1,998,591
	General treasury	Dec. 31, 1925	3,081,607	2,203,031	300,428	5,585,066	221,348	3,374,446	1,989,272
	General administrative fund	Dec. 31, 1925		4,053		4,053			4,053
	Public trust funds	Dec. 31, 1925	4,854		2,386	7,240	1,608	4,102	1,530
	Investment fund	Dec. 31, 1925		529		529			529
	Private trust fund	Dec. 31, 1925		4,486	3,436	7,922	4,716		3,207
197	SALEM, MASS.		2,138,422	1,785,941	321,476	4,245,839	220,143	2,189,032	1,836,664
	General treasury	Dec. 31, 1925	2,118,156	1,732,316	313,982	4,164,454	214,413	2,126,644	1,824,397
	General administrative funds	Dec. 31, 1925	6,354	42,375	824	49,553	304	46,627	2,622
	Sinking fund	Dec. 31, 1925	236	1,532	42	1,810	23	1,561	236
	Public trust funds	Dec. 31, 1925	12,563	4,182	6,628	23,373	5,403	15,210	2,760
	Investment fund	Dec. 31, 1925	1,113			1,113			1,113
	Private trust fund	Dec. 31, 1925		5,536		5,536			5,536
198	JAMESTOWN, N. Y.		2,723,005	983,040	506,795	4,212,840	297,896	2,899,016	1,015,928
	City corporation		1,776,572	765,085	364,903	2,906,560	261,042	1,876,161	769,357
	General treasury	Feb. 28, 1925	1,770,364	724,113	355,245	2,849,722	244,004	1,875,561	730,157
	Sinking fund	Feb. 28, 1925		13,076		13,256			5,950
	Public trust fund	Feb. 28, 1925	5,995	27,897	9,658	43,550	6,700	600	33,250
	School district		913,219	182,908	141,892	1,238,019	86,854	987,808	213,357
	General treasury	July 31, 1925	912,572	182,908	141,444	1,238,924	86,169	987,398	213,357
	Public trust fund	July 31, 1925	647		448	1,095	685	410	
	County supervisors' fund		33,214	35,047		68,261		35,047	33,214
	General treasury	Feb. 28, 1925	33,214	35,047		68,261		35,047	33,214
199	BUTTE, MONT.		1,212,942	585,945	137,790	1,936,677	190,953	1,132,811	612,913
	City corporation		718,530	565,148	94,465	1,378,143	95,742	681,040	601,361
	General treasury	Apr. 30, 1925	566,089	510,801	73,577	1,170,467	67,744	586,453	516,270
	Sinking fund	Apr. 30, 1925	120,794		19,210	140,004	20,665	88,339	31,000
	Public trust fund	Apr. 30, 1925	11,647	54,347	1,678	67,672	7,333	6,245	54,691
	School district		494,412	20,797	43,325	558,534	85,211	451,771	11,552
	General treasury	June 30, 1925	455,548	20,797	25,849	502,193	58,993	437,908	5,284
	Sinking fund	June 30, 1925	38,864		17,477	56,341	36,218	13,863	6,268

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200	WILLIAMSPORT, PA.		1,306,678	241,804	456,188	2,007,670	488,181	1,245,056	374,463
	City corporation		604,070	152,765	298,801	1,055,717	294,770	653,379	117,668
	General treasury	Jan. 4, 1926	551,176	78,800	197,061	829,737	142,346	584,319	94,173
	General administrative fund	Mar. 31, 1925	48,894		17,445	66,249	55,095	41,194	
	Sinking fund	Jan. 4, 1926	3,877	73,756	77,924	154,557	113,235	94,796	18,498
	Investment fund	Jan. 4, 1926	213		6,461	7,174	5,034	2,140	
	School district		705,608	89,049	157,207	951,953	308,381	591,777	156,795
	General treasury	July 6, 1925	702,714	886	78,017	781,116	163,811	590,510	74,795
	Sinking fund	July 4, 1925	2,213	88,063	77,849	168,425	66,470	30,956	82,000
	Public trust fund	July 6, 1925	681		1,731	2,412	1,100	1,812	
201	MUNCIE, IND.		1,372,728	330,312	594,361	2,207,301	623,491	1,447,629	226,181
	City corporation		678,013	330,312	222,219	1,230,444	314,813	804,460	308,181
	General treasury	Dec. 31, 1925	408,173	194,264	65,491	665,947	90,544	596,314	19,189
	General administrative funds	Dec. 31, 1925	192,749	22	25,893	318,578	21,881	195,184	1,366
	Sinking funds	Dec. 31, 1925	61,110	4,675	37,326	123,110	28,312	22,220	72,078
	Public trust funds	Dec. 31, 1925	17,982	4,028	42,324	68,834	52,392	4,843	7,610
	Private trust funds	Dec. 31, 1925		126,268	30,777	155,980	60,184		105,796
	School district		694,715		372,142	1,006,857	408,678	638,179	30,000
	General treasury	July 31, 1925	688,087		342,398	978,485	390,786	667,699	30,000
	Sinking fund	July 31, 1925	58,628		29,744	88,372	17,892	70,480	
202	HAMILTON, OHIO.		2,426,778	838,204	1,065,386	4,330,368	925,022	2,261,765	1,163,581
	City corporation		2,126,099	713,161	787,815	3,827,076	908,375	1,755,707	962,998
	General treasury	Dec. 31, 1925	1,530,819	437,640	693,775	2,664,284	741,660	1,467,415	435,309
	General administrative funds	Dec. 31, 1925	33,118	241		33,359	5,298	25,091	
	Sinking funds	Dec. 31, 1925	561,907	267,296	91,076	920,151	158,498	234,199	527,484
	Public trust funds	Dec. 31, 1925	353	7,932	964	9,281	49	0,032	300
	School district		300,679	125,043	277,571	703,293	16,647	406,058	190,888
	General treasury	Aug. 31, 1925	294,286	20,296	276,802	591,394	13,763	461,742	126,879
	General administrative fund	Aug. 31, 1925	4,393		6,393	6,393		6,393	
	Sinking fund	Aug. 31, 1925		104,747	769	105,516	2,884	37,928	64,709
203	LOBAIN, OHIO.		1,825,872	973,759	805,322	3,604,953	319,058	1,953,640	1,332,285
	City corporation		1,324,603	956,759	474,765	2,756,117	290,177	1,237,330	1,228,610
	General treasury	Dec. 31, 1925	928,159	651,931	241,250	1,721,840	142,533	997,559	681,261
	General administrative funds	Dec. 31, 1925	9,336	5,294	7,609	22,200	1,485	20,997	18
	Sinking funds	Dec. 31, 1925	381,704	396,078	195,242	945,024	85,169	213,745	647,111
	Public trust funds	Dec. 31, 1925	5,404		44,000	49,404	44,072	5,332	
	Private trust funds	Dec. 31, 1925		3,486	13,663	17,149	17,149		230
	School district		501,269	17,000	330,567	848,836	28,881	716,210	108,645
	General treasury	Aug. 31, 1925	298,312	17,000	320,998	636,310	10,781	606,884	18,645
	General administrative fund	Aug. 31, 1925	9,932		9,932	9,932		9,932	
	Sinking fund	Aug. 31, 1925	193,025		9,569	202,594	18,100	99,494	85,000
204	EVERETT, MASS.		2,245,759	1,704,389	295,240	4,246,388	316,413	2,161,829	1,778,146
	City corporation		2,203,500	1,642,277	152,160	3,997,937	313,531	2,149,462	1,534,944
	General treasury	Dec. 31, 1925		3,109		3,109			3,109
	General administrative fund	Dec. 31, 1925		41,689	103,248	159,716		15	159,701
	Sinking funds	Dec. 31, 1925		1,308	2,384	31,172	2,882	2,852	25,938
	Public trust funds	Dec. 31, 1925		389		389			389
	Investment fund	Dec. 31, 1925		15,617	38,448	54,065			54,065
	Private trust funds	Dec. 31, 1925							

Also the aggregate of payments and cash on hand at the close of the year.

GENERAL TABLES

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year 1	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
205	CHICOPEE, MASS.		\$2,188,936	\$1,571,372	\$211,598	\$3,971,906	\$104,178	\$2,424,167	\$1,443,561
	General treasury	Nov. 30, 1925	2,186,265	1,522,334	124,819	3,833,418	10,841	2,422,717	1,399,860
	General administrative fund	Nov. 30, 1925	1,450	4,546		5,996		1,450	4,546
	Public trust funds	Nov. 30, 1925	1,221		12,271	13,492	12,297		1,195
	Private trust funds	Nov. 30, 1925		44,492	74,508	119,000	81,040		37,960
206	SPRINGFIELD, MO.		1,081,362	168,617	245,700	1,495,679	183,758	1,145,393	166,528
	City corporation		563,339	13,879	79,686	646,903	65,042	562,165	19,086
	General treasury	June 30, 1925	511,765	13,004	76,213	600,982	63,661	529,579	7,742
	General administrative fund	June 30, 1925	29,365			29,365		29,365	
	Sinking fund	June 30, 1925	12,108		2,895	15,003	1,782	3,221	10,000
	Investment fund	June 30, 1925	101		101	101			101
	Private trust fund	June 30, 1925		875	577	1,452	199		1,253
	School district		528,023	154,738	166,015	848,776	118,116	583,228	147,432
	General treasury	June 30, 1925	483,624	154,728	64,690	703,042	117,625	583,228	2,189
	Sinking fund	June 30, 1925	44,399	10	101,325	145,734	491		145,243
207	BATTLE CREEK, MICH.		1,744,538	1,794,401	518,477	4,057,416	591,671	1,694,577	1,771,168
	City corporation		830,396	1,786,268	142,062	2,758,726	181,111	849,048	1,728,567
	General treasury	Mar. 20, 1925	828,846	1,562,972	135,618	2,527,436	175,527	790,948	1,560,961
	Sinking fund	Mar. 20, 1925		219,896		219,896	4,038	48,242	167,066
	Public trust funds	Mar. 20, 1925	1,550	3,410	6,444	11,404	1,546	9,858	
	School district		911,442	8,133	376,415	1,298,980	410,560	845,529	42,601
	General treasury	July 15, 1925	912,269	4,491	375,332	1,282,092	410,235	840,958	40,899
	Public trust fund	July 15, 1925	1,873	3,642	1,083	6,598	325	4,571	1,702
208	DURHAM, N. C.		1,425,572	2,358,286	695,119	4,478,977	1,533,041	1,852,509	1,093,427
	General treasury	May 31, 1925	987,537	1,936,976	43,937	2,968,450	802,169	1,498,330	667,951
	General administrative fund	June 30, 1925	245,897	263,810	116,359	626,066	134,968	354,153	136,945
	Sinking funds	May 31, 1925	184,687	7,500	534,664	726,851	592,868	26	133,957
	Investment funds	May 31, 1925	7,461	150,000	159	157,610	3,036		154,574
209	COLUMBIA, S. C.		1,478,561	991,634	453,321	2,923,516	576,411	1,476,166	870,939
	City corporation		999,844	634,002	394,074	2,017,920	452,243	894,738	670,939
	General treasury	Dec. 31, 1925	949,447	622,748	266,914	1,835,109	325,951	850,910	631,248
	Sinking funds	Dec. 31, 1925	42,006	11,148	114,452	167,606	119,986	13,820	84,000

	Public trust funds.....	Dec. 31, 1925.....	9,891	30	2,414	11,835	6,012	308	4,612
	Investment fund.....	Dec. 31, 1925.....		76		76			76
	Private trust fund.....	Dec. 31, 1925.....			294	294	294		
	School district.....		478,717	357,632	69,247	605,596	124,168	581,428	500,000
	General treasury.....	June 30, 1925.....	415,351	357,632	49,890	822,873	70,165	552,708	500,000
	Sinking fund.....	June 30, 1925.....	63,366		19,357	82,723	54,003	28,720	
210	DUBUQUE, IOWA.....		1,899,965	1,379,956	499,818	3,778,234	698,890	2,984,820	234,524
	City corporation.....		1,239,192	1,117,280	237,292	2,683,874	348,309	1,623,723	711,643
	General treasury.....	Mar. 31, 1925.....	1,113,844	1,056,451	337,141	2,487,436	346,389	1,556,596	582,461
	General administrative fund.....	Mar. 31, 1925.....	711		69	770		701	
	Sinking fund.....	Mar. 31, 1925.....	95,009	71,259		166,268		65,109	121,159
	Public trust funds.....	Mar. 31, Dec. 31, 1925.....	19,538	9,570	92	29,200	1,851	19,327	6,022
	School district.....		667,863	362,676	162,021	1,092,560	218,581	661,097	112,883
	General treasury.....	June 30, 1925.....	606,336	183,061	162,021	1,011,418	257,839	661,097	62,482
	Sinking fund.....	June 30, 1925.....	1,527	79,615		81,142	60,743		30,400
211	STAMFORD, CONN.....		2,311,229	6,094,904	130,142	8,536,274	287,061	2,430,438	5,918,775
	City corporation.....		1,223,624	1,018,873	36,117	2,278,614	7,946	1,112,907	1,187,781
	General treasury.....	Dec. 15, 1925.....	1,183,734	942,477		2,162,328	7,946	1,007,600	1,056,593
	General administrative fund.....	Dec. 15, 1925.....	19,668	6,575		26,243		639	25,404
	Sinking fund.....	Dec. 15, 1925.....	8,271	67,017		75,488			78,488
	Public trust fund.....	Dec. 15, 1925.....	11,751	2,904		14,655		14,268	287
	Town.....		1,087,604	5,076,031	94,025	6,257,660	279,115	1,317,531	4,661,014
	General treasury.....	Sept. 30, 1925.....	1,070,485	3,007,548	89,455	4,167,488	279,032	1,306,400	2,582,056
	General administrative fund.....	Sept. 30, 1925.....	4,846	6,676	101	11,623	88	11,131	409
	Sinking fund.....	Sept. 30, 1925.....	10,990	19,176	4,469	34,335			34,335
	Public trust funds.....	Sept. 30, 1925.....	635	131		606			566
	Investment fund.....	Sept. 30, 1925.....	1,148	2,042,800		2,043,648			2,043,648
212	JOLIET, ILL.....		1,871,924	1,043,961	425,167	3,241,052	283,038	2,082,072	975,942
	City corporation.....		987,609	358,430	381,123	1,727,162	274,252	920,808	532,102
	General treasury.....	Dec. 31, 1925.....	977,056	248,637	365,514	1,691,107	269,467	910,047	411,003
	Public trust funds.....	May 31, Dec. 31, 1925.....	5,266	21,993	14,425	41,694	3,473	10,761	27,450
	Investment funds.....	Dec. 31, 1925.....	2,887	87,900	1,184	94,371	1,322		93,049
	School district.....		850,574	685,531	43,039	1,579,144	6,390	1,128,914	443,840
	General treasury.....	June 30, 1925.....	850,574	685,531	43,039	1,579,144	6,390	1,128,914	443,840
	Park district.....		33,741		1,005	34,746	2,396	32,350	
	General treasury.....	June 30, 1925.....	33,741		1,005	34,746	2,396	32,350	
213	AURORA, ILL.....		1,733,842	941,052	519,273	3,194,167	491,470	2,320,657	382,040
	City corporation.....		1,131,292	876,990	395,492	2,403,774	442,401	1,638,113	323,280
	General treasury.....	Dec. 31, 1925.....	1,107,729	784,063	372,209	2,264,091	426,997	1,608,379	228,715
	General administrative fund.....	Dec. 31, 1925.....	17,529		5,818	23,380	2,803	20,577	
	Sinking fund.....	Dec. 31, 1925.....	1,294	73,660	5,761	80,715	8,829	386	76,500
	Public trust funds.....	Dec. 31, 1925.....	2,053	18,168	11,614	32,435	8,772	6,446	17,217
	Investment fund.....	Dec. 31, 1925.....	2,054	1,099		3,153		2,325	828
	School district.....		602,550	64,062	123,781	790,393	49,069	682,544	58,780
	General treasury.....	June 30, 1925.....	602,550	64,062	123,781	790,393	49,069	682,544	58,780

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
214	SUPERIOR, WIS.		\$1,639,845	\$1,079,815	\$96,750	\$2,816,410	\$53,257	\$1,645,743	\$1,117,410
	General treasury	Dec. 31, 1925.	1,306,908	568,405	37,887	1,913,200	24,769	1,396,059	492,372
	General administrative fund	Dec. 31, 1925.	116,564			116,564		116,564	
	Sinking fund	Dec. 31, 1925.	188,746	212,637	41,933	443,316	4,457	109,722	329,137
	Public trust funds	Dec. 31, 1925.	24,846	31,153	16,930	72,429	24,031	23,398	25,000
	Investment funds	Dec. 31, 1925.	3,281	267,620		270,901			270,901
215	COUNCIL BLUFFS, IOWA.		2,077,230	441,418	381,303	2,899,951	366,153	2,262,911	270,887
	City corporation		1,348,634	299,304	237,970	1,885,908	297,846	1,338,401	249,661
	General treasury	Mar. 31, 1925.	1,277,388	177,468	152,852	1,607,708	194,306	1,290,499	123,903
	Sinking fund	Mar. 31, 1925.	57,773	22,155	4,459	84,387	16,447	35,940	32,000
	Public trust funds	Mar. 31, 1925.	13,473	1,000	66,989	81,442	69,430	11,962	
	Private trust fund	Mar. 31, 1925.		98,681	13,090	112,371	17,613		94,758
	School district		728,596	142,114	143,333	1,014,043	68,307	924,510	21,226
	General treasury	June 30, 1925.	728,596	142,114	143,333	1,014,043	68,307	924,510	21,226
216	ROCK ISLAND, ILL.		1,358,995	791,732	174,983	2,325,710	373,651	1,429,592	522,467
	City corporation		787,279	698,155	73,271	1,559,705	119,090	1,018,636	421,979
	General treasury	Mar. 31, 1925.	777,291	686,106	58,235	1,521,652	101,195	1,010,482	409,955
	Sinking fund	Mar. 31, 1925.	10		2,474	2,574			
	Public trust funds	Mar. 31, 1925.	9,888	12,013	11,637	33,538	13,384	5,154	12,000
	Private trust funds	Mar. 31, 1925.		36	925	961			24
	School district		571,718	93,677	101,712	767,005	255,561	410,956	100,488
	General treasury	June 30, 1925.	571,677	93,577	100,800	766,054	254,610	410,956	100,488
	Public trust fund	June 30, 1925.	39		912	951			
217	TAUNTON, MASS.		2,077,914	1,803,099	227,937	4,108,947	159,139	2,052,858	1,896,950
	General treasury	Nov. 30, 1925.	2,041,451	1,719,712	202,817	3,983,980	142,174	2,052,958	1,768,048
	General administrative funds	Nov. 30, 1925.		5,405	1,059	6,464	200		6,264
	Sinking funds	Nov. 30, 1925.	33,288	38,891	10,867	83,026	3,326		79,700
	Public trust funds	Nov. 30, 1925.	1,034	1,099		3,133	5		3,128
	Investment funds	Nov. 30, 1925.	2,161	5,106	2,778	9,045	1,822		7,223
	Private trust funds	Nov. 30, 1925.		32,883	10,416	43,299	11,612		31,687
218	FORTSMOUTH, OHIO.		1,317,990	1,001,042	666,900	3,786,832	353,015	1,958,014	1,474,003
	City corporation		850,012	1,790,870	363,667	3,004,579	263,882	1,385,961	1,324,736
	General treasury	Dec. 31, 1925.	620,830	1,598,716	360,883	2,580,429	282,747	1,233,027	1,064,655

	General administrative funds.....	Dec. 31, 1925.....	9,021			9,021		9,021	
	Sinking funds.....	Dec. 31, 1925.....	189,429	185,678	31,568	406,690	7,545	189,729	266,406
	Public trust funds.....	Dec. 31, 1925.....	84	6,439	561	7,074	2,890	4,184	
	Investment funds.....	Dec. 31, 1925.....	638			638			638
	Private trust funds.....	Dec. 31, 1925.....		37	770	737	770		37
	School district.....		497,978	111,072	173,203	782,253	60,033	572,953	149,297
	General treasury.....	June 30, 1925.....	688,853	973	156,610	646,436	46,042	493,646	112,748
	General administrative funds.....	June 30, 1925.....	5,708			5,708		5,708	
	Sinking funds.....	June 30, 1925.....	2,417	110,099	16,568	130,109	16,961	73,599	36,510
219	QUINCY, ILL.....		1,564,462	529,431	639,577	2,733,800	640,747	1,678,621	414,132
	City corporation.....		962,024	529,368	335,732	1,827,154	325,618	1,114,937	384,599
	General treasury.....	Apr. 30, 1925.....	765,592	381,027	222,666	1,369,285	374,716	896,211	225,358
	General administrative funds.....	Mar. 27, Apr. 30, May 14, Sept. 30, 1925.....	192,372	78,468	4,694	270,629	2,261	235,196	32,173
	Public trust funds.....	Apr. 30, 1925.....	1,680	30,299	35,620	47,569	26,970	10,531	10,068
	Investment funds.....	Apr. 30, Sept. 30, 1925.....	2,480	50,188	82,171	134,839	20,339		114,500
	Private trust funds.....	May 14, 1925.....		4,451	391	4,832	332		4,500
	School district.....		884,802		294,968	881,525	307,978	546,318	27,533
	General treasury.....	June 30, 1925.....	584,769	33	294,968	881,790	307,975	546,315	27,500
	Public trust funds.....	June 30, 1925.....	33			33			33
	Sanitary district.....		17,666		6,857	24,523	7,154	17,369	
	General treasury.....	Mar. 31, 1925.....	17,666		6,857	24,523	7,154	17,369	
220	NEW BRUNSWICK, N. J.....		1,807,644	2,809,030	519,758	5,137,082	665,824	2,184,947	2,286,261
	General treasury.....	Dec. 31, 1925.....	1,595,975	2,307,798	318,473	4,222,246	608,085	1,364,548	2,229,616
	General administrative funds.....	June 30, Dec. 31, 1925.....	185,991	457,789	196,146	839,920	49,533	786,848	3,546
	Sinking funds.....	Dec. 31, 1925.....	19,242	35,543	2,521	57,346	4,246		63,100
	Public trust funds.....	Dec. 31, 1925.....	6,396	8,500	2,618	17,514	3,960	13,564	
221	AUSTIN, TEX.....		1,938,371	281,161	590,027	2,809,559	228,055	2,231,937	352,567
	City corporation.....		1,527,293	267,063	175,594	1,969,920	140,023	1,491,455	338,442
	General treasury.....	Dec. 31, 1925.....	326,265	57,958	29,691	413,914	2,064	399,324	21,496
	General administrative funds.....	Dec. 31, 1925.....	929,171	186,870	73,745	1,169,786	8,782	949,029	236,975
	Sinking funds.....	Dec. 31, 1925.....	271,827	5,000	56,370	333,197	107,306	152,102	73,789
	Investment funds.....	Dec. 31, 1925.....			619	619			619
	Private trust funds.....	Dec. 31, 1925.....		17,235	15,169	32,404	26,841		5,568
	School district.....		411,108	14,098	414,433	839,639	85,032	740,482	14,125
	General treasury.....	Aug. 31, 1925.....	400,090	14,098	411,750	825,938	83,664	728,149	14,126
	Public trust funds.....	Aug. 31, 1925.....	11,018		2,683	13,701	1,368	12,338	
222	ODGEN, UTAH.....		1,751,816	1,444,377	364,400	3,560,593	352,132	1,888,344	1,320,117
	City corporation.....		1,043,504	1,350,117	273,712	2,667,333	255,943	1,186,550	1,224,531
	General treasury.....	Dec. 31, 1925.....	998,342	1,087,803	364,603	2,350,748	226,835	1,165,911	958,002
	General administrative fund.....	May 31, 1925.....	2,107	19,494	1,451	23,052	696	15,348	7,013
	Investment funds.....	Dec. 31, 1925.....	43,055	209,484	7,221	259,760	480	5,306	253,975
	Private trust fund.....	Dec. 31, 1925.....		33,336	437	33,773	27,932		5,841
	School district.....		708,312		90,688	893,260	96,189	701,785	95,286
	General treasury.....	June 30, 1925.....	686,865	51,260	47,418	785,543	31,472	701,785	52,286
	Sinking fund.....	June 30, 1925.....	21,447	43,000	43,270	107,717	64,717		43,000

1 Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
			GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued						
223	KOKOMO, IND.		\$961,595	\$283,154	\$382,020	\$1,620,769	\$308,783	\$979,398	\$338,588
	City corporation		564,443	283,154	134,905	972,562	94,795	554,679	323,088
	General treasury	Dec. 31, 1925	374,484	110,913	22,687	608,084	47,428	349,871	110,785
	General administrative funds	Dec. 31, 1925	134,108		59,700	193,934	3,937	189,997	
	Sinking fund	Dec. 31, 1925	85,399		22,961	58,360	24,111	15,649	20,600
	Public trust funds	Dec. 31, 1925	10,392	285	16,706	27,443	10,423	1,162	15,853
	Private trust fund	Dec. 31, 1925		171,956	12,785	184,741	8,891		175,850
	School district		407,152		247,055	654,207	213,988	424,719	15,500
	General treasury	July 31, 1925	407,152		247,055	654,207	213,988	424,719	15,500
224	EASTON, PA.		1,225,300	1,841,769	1,219,457	3,786,528	698,077	2,600,557	897,892
	City corporation		530,885	454,050	728,308	1,715,843	404,572	1,195,639	115,632
	General treasury	Jan. 4, 1926	325,028	391,144	633,850	1,000,028	263,363	1,195,639	113,026
	Sinking fund	Jan. 4, 1926	5,857	63,508	44,453	113,815	111,209		2,606
	School district		994,415	887,119	491,149	2,072,683	293,505	1,406,918	262,200
	General treasury	July 6, 1925	690,291	728,840	391,979	1,811,110	263,804	1,412,858	134,448
	Sinking fund	July 6, 1925	8,618	158,279	89,170	251,065	19,701	84,060	147,304
	Public trust fund	July 6, 1925	606		10,000	10,608	10,000		608
225	WATERLOO, IOWA		1,657,815	542,904	282,254	2,483,063	330,999	1,589,145	552,919
	City corporation		882,402	524,675	143,585	1,550,662	146,043	898,534	506,085
	General treasury	Mar. 31, 1925	404,437	187,411	23,809	615,657	81,797	450,381	133,479
	General administrative funds	Mar. 31, 1925	374,121	57,875	21,380	453,376	13,600	398,909	40,867
	Sinking funds	Mar. 31, 1925	96,176	83,762	31,246	211,184	88,366	42,199	130,620
	Public trust funds	Mar. 31, 1925	7,516	2,792	268	10,576	739	7,045	2,792
	Investment funds		152	2,136		2,288			2,288
	Private trust fund	Mar. 31, 1925		190,699	66,882	257,581	61,542		196,039
	School district		775,413	18,319	138,669	932,401	184,956	690,611	56,834
	General treasury	June 30, 1925	775,413	18,319	138,669	932,401	184,956	690,611	56,834
226	WILMINGTON, N. C.		1,029,449	710,210	65,303	1,813,962	50,901	1,070,866	692,195
	City corporation		672,237	464,285	59,320	1,195,842	43,197	720,302	432,343
	General treasury	May 31, 1925	662,456	369,044	67,675	1,089,175	40,062	679,850	368,714
	General administrative funds	May 31, Dec. 31, 1925	2,125	84,322	622	37,089	574	35,495	
	Sinking fund	May 31, 1925	1,974	6,026		8,000			8,000
	Public trust funds	May 31, June 30, 1925	4,739	8,041	1,023	13,803	2,021	8,948	7,834

	Investment fund.....	May 31, 1925.....	943	46,852		47,795		47,795
	School district.....		357,312	254,925	4,983	618,120	7,704	256,852
	General treasury.....	June 30, 1925.....	311,728	254,925	4,983	672,636	7,704	341,711
	Sinking fund.....	June 30, 1925.....	45,484			45,484		18,141
227	DANVILLE, ILL.....		1,155,640	757,932	540,677	2,454,949	314,209	764,185
	City corporation.....		649,162	581,233	212,702	1,443,067	146,658	556,848
	General treasury.....	Apr. 30, 1925.....	646,336	574,459	212,687	1,435,682	146,658	555,038
	General administrative funds.....	Apr. 30, 1925.....	786	4,774	15	6,575		
	Investment fund.....	Apr. 30, 1925.....	1,840			1,840		1,840
	School district.....		506,478	176,699	327,675	1,011,152	164,551	639,259
	General treasury.....	June 30, 1925.....	506,478	176,699	327,675	1,011,152	164,551	639,259
228	HALLETON, PA.....		976,576	659,661	335,992	1,975,229	612,913	57,147
	City corporation.....		330,967	650,514	137,981	1,119,462	457,326	34,000
	General treasury.....	Jan. 4, 1926.....	253,726	635,514	107,899	907,109	417,662	18,000
	Sinking fund.....	Jan. 4, 1926.....	77,241	15,000	30,112	122,353	39,664	16,000
	School district.....		645,609	9,147	201,011	855,767	155,587	23,147
	General treasury.....	July 4, 1925.....	645,609	9,147	201,011	855,767	155,587	23,147
229	AUBURN, N. Y.....		1,422,082	662,496	147,998	2,232,576	158,798	705,222
	General treasury.....	June 30, 1925.....	826,140	567,176	37,287	1,430,603	71,310	563,508
	General administrative funds.....	July 31, Oct. 31, Dec. 31, 1925.....	576,848	78,532	93,551	748,931	61,890	94,721
	Sinking fund.....	Dec. 31, 1925.....	2,188	8,899	5,137	14,137	5,137	9,000
	Public trust funds.....	June 30, 1925.....	16,906	9,489	3,862	30,257	13,193	6,528
	Private trust fund.....	June 30, 1925.....		4,249	4,399	8,648		1,470
230	POUGHKEEPSIE, N. Y.....		1,914,715	831,085	429,145	3,174,945	374,702	836,288
	General treasury.....	Dec. 31, 1925.....	1,894,668	731,847	417,553	3,044,069	364,494	723,322
	General administrative funds.....	Dec. 31, 1925.....	2,075	5,566	250	8,891	250	8,641
	Sinking fund.....	Dec. 31, 1925.....	3,749	23,302	4,102	31,153	2,598	28,555
	Public trust funds.....	Dec. 31, 1925.....	13,219	9,638	7,240	30,097	7,360	15,034
	Investment funds.....	Dec. 31, 1925.....	1,004	59,732		60,736		60,736
231	ORANGE, N. J.....		1,632,582	5,024,337	181,316	6,838,235	222,991	4,613,579
	General treasury.....	Dec. 31, 1925.....	1,587,153	3,815,936	151,201	5,554,290	194,152	3,373,790
	General administrative funds.....	Dec. 31, 1925.....	2,333	1,625		3,958		1,625
	Sinking fund.....	Dec. 31, 1925.....	34,620	677,521	5,514	717,655	2,972	714,683
	Public trust fund.....	Dec. 31, 1925.....	5,988	8,252	24,601	38,841	25,867	12,974
	Investment fund.....	Dec. 31, 1925.....	2,488	521,003		523,491		523,491
232	PETERSBURG, VA.....		959,285	506,417	574,000	2,039,792	340,468	464,347
	General treasury.....	June 30, 1925.....	845,691	260,203	340,390	1,446,284	35,837	452,261
	General administrative fund.....	June 30, 1925.....	75,046	203,717		278,763		2,062
	Sinking fund.....	June 30, 1925.....	38,548	39,263	225,610	303,421	293,781	9,640
	Private trust fund.....	June 30, 1925.....		3,234	8,000	11,234	10,850	384

¹ Also the aggregate of payments and cash on hand at the close of the year.

GENERAL TABLES

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
233	AMSTERDAM, N. Y.		\$1,563,608	\$1,201,997	\$770,535	\$3,526,140	\$112,893	\$2,152,564	\$1,260,683
	City corporation		958,465	1,164,898	116,677	2,228,840	65,692	960,316	1,202,932
	General treasury	Dec. 31, 1925	954,868	1,079,278	100,415	2,114,661	46,848	955,362	1,118,451
	General administrative fund	Dec. 31, 1925	3,203	3,477	148	6,828	317		6,511
	Sinking funds	Dec. 31, 1925	5,408	61,752	3,632	70,792	10,118		60,674
	Public trust funds	Dec. 31, 1925	14,886	1,899	9,248	26,033	6,795	4,954	14,284
	Private trust fund	Dec. 31, 1925		8,292	2,234	10,526	1,514		9,012
	School district		584,492	46,674	654,858	1,296,024	47,301	1,191,623	67,100
	General treasury	July 31, 1925	584,037	46,659	652,740	1,293,436	46,771	1,191,623	55,042
	Sinking fund	Dec. 31, 1925	455	15	2,118	2,588	530		2,058
	County supervisors' fund		651	625		1,276		625	651
	General treasury	Oct. 31, 1925	651	625		1,276		625	651
234	WALTHAM, MASS.		1,683,740	1,370,742	125,997	3,180,479	94,806	1,983,441	1,102,532
	General treasury	Jan. 31, 1926	1,671,161	1,332,552	116,059	3,119,772	85,517	1,981,050	1,053,205
	General administrative fund	Jan. 31, 1926		3,586		3,586			3,586
	Sinking funds	Jan. 31, 1926	2,671	3,500	928	6,999	3,499		3,500
	Public trust funds	Jan. 31, 1926	5,294	9,822	1,007	19,123	683	2,391	16,039
	Investment fund	Jan. 31, 1926	1,714	7,200	1,278	10,192	1,492		8,700
	Private trust funds	Jan. 31, 1926		14,082	6,725	20,807	3,305		17,502
235	NORRISTOWN, PA.		790,116	161,156	497,616	1,448,888	249,319	975,993	223,606
	City corporation		301,164	127,948	52,677	481,789	24,427	269,964	187,398
	General treasury	Dec. 31, 1925	300,832	77,603	7,173	385,608	8,073	269,587	117,948
	Sinking fund	Dec. 31, 1925	260	50,345	45,504	96,139	16,354	10,335	69,600
	Public trust fund	Dec. 31, 1925	42			42		42	
	School district		488,952	33,208	444,989	967,099	224,892	705,999	36,208
	General treasury	July 6, 1925	482,966	1,960	336,189	821,065	87,810	702,007	31,248
	Sinking fund	July 6, 1925	5,720	31,248	108,800	145,768	137,082	3,726	4,960
	Public trust fund	July 6, 1925	266			266		266	
236	LEWISTON, ME.		951,854	685,968	103,450	1,740,767	24,478	940,300	775,989
	General treasury	Feb. 28, 1925	937,854	665,949	101,950	1,725,753	24,478	940,300	700,976
	Sinking fund	Feb. 28, 1925			1,500	1,500			1,500
	Investment fund	Feb. 28, 1925	13,500			13,500			13,500
	Private trust fund	Feb. 28, 1925		14		14			14

237	GREEN BAY, Wis.		1,706,398	684,196	67,399	2,457,798	124,308	1,805,657	827,828
	General treasury		1,525,286	606,961	82,771	2,225,020	70,444	1,945,341	809,285
	General administrative fund		170,577	6,330	25,314	205,221	48,498	164,273	7,468
	Public trust funds		10,233	6,235	1,515	17,983	802	6,041	11,140
	Investment fund		200	1,670	7,699	9,569	9,569		
238	SHERBOGAN, Wis.		1,801,538	556,106	261,450	2,631,294	323,045	1,717,961	580,268
	General treasury		1,604,988	519,561	159,968	2,374,547	211,633	1,599,762	468,752
	General administrative fund		180,850	3,160	64,553	248,563	89,252	110,437	78,574
	Public trust funds		5,326	6,860	12,843	25,029	11,882	7,762	5,365
	Investment fund		200	20,626	26,000	26,000			26,000
Private trust funds		4,374	8,899	33,256	42,155	40,898		1,257	
239	MOLINE, ILL.		1,355,004	586,377	100,443	2,044,824	229,291	1,147,898	667,690
	City corporation		845,384	316,543	69,099	1,221,026	141,343	713,665	366,018
	General treasury		806,042	306,492	48,736	1,164,270	128,098	702,122	384,050
	Sinking fund		34,823	1,135	25,658	1,078	5,980		18,000
	Public trust funds		14,519	6,367	6,587	27,473	9,095	5,568	12,815
	Private trust funds			884	2,641	8,325	2,172		1,183
	School district		509,620	272,834	41,344	823,798	87,948	434,218	801,632
	General treasury		509,620	272,834	41,344	823,798	87,948	434,218	301,632
240	OAKKOSH, Wis.		1,681,710	699,821	144,277	2,525,808	802,490	1,646,095	678,223
	General treasury		1,606,489	675,391	117,006	2,458,886	283,002	1,635,246	634,738
	Public trust funds		15,221	15,804	23,686	54,711	12,488	9,849	82,424
	Private trust funds			8,226	3,585	12,211	1,150		11,061
241	ELGIN, ILL.		1,220,721	1,400,445	258,841	2,879,807	953,381	1,451,408	475,018
	City corporation		708,192	477,620	201,901	1,387,718	271,346	848,148	228,224
	General treasury		665,799	438,318	159,493	1,263,612	228,534	846,421	188,357
	General administrative fund		23,391	601	801	23,992	6,861	18,331	
	Sinking fund		425	20,670	21,711	42,806	22,028	11,780	6,000
	Public trust funds		16,305	18,031	8,761	38,097	6,965	11,611	19,521
	Investment fund		2,272	3,456	8,996	14,724	7,125		7,599
	Private trust fund			2,145	2,237	4,482	735		3,747
	School district		435,465	210,658	23,966	670,089	27,079	416,162	226,848
	General treasury		435,465	210,658	23,966	670,089	27,079	416,162	226,848
	Sanitary district		77,064	712,167	32,774	822,005	654,956	147,103	19,946
General treasury		77,064	712,167	32,774	822,005	654,956	147,103	19,946	
242	WATERTOWN, N. Y.		1,730,881	1,021,333	386,697	3,138,911	271,311	1,966,499	901,101
	General treasury		1,712,331	797,693	274,646	2,784,670	229,605	1,871,311	683,764
	General administrative funds		1,099	10,280	770	12,149	337	6,662	5,150
	Sinking fund		5,053	170,900	82,675	278,528	36,473	83,455	158,700
	Public trust funds		12,398	42,460	8,606	63,464	4,896	5,071	63,497

¹ Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 14.]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
243	MUSKOGEE, OKLA.		\$1,561,591	\$1,387,059	\$265,797	\$3,214,447	\$468,768	\$1,361,687	\$1,383,992
	City corporation		989,863	751,389	138,638	1,879,778	254,386	864,686	760,706
	General treasury	June 30, 1925	671,146	211,235	23,909	906,290	83,525	698,319	124,446
	General administrative funds	June 30, 1925	2,319	10	4,379	6,708	4,859	1,839	10
	Sinking fund	June 30, 1925	305,257	434,486	72,278	812,021	116,305	163,060	532,656
	Public trust fund	June 30, 1925	11,131		9,378	20,509	19,041	1,468	
	Investment fund	June 30, 1925			1,058	1,058			
	Private trust funds	June 30, 1925		195,658	27,534	139,192	29,598		103,594
	School district		571,738	635,870	127,261	1,334,669	214,382	497,001	623,286
	General treasury	June 30, 1925	459,479	178,767	5,697	634,943	6,429	435,066	163,448
	Sinking fund	June 30, 1925	121,259	456,903	121,564	699,726	207,953	61,935	429,838
244	LA CROSSE, Wis.		1,544,785	1,491,699	321,643	3,358,127	363,747	1,443,719	1,550,661
	General treasury	Dec. 31, 1925	1,408,169	791,125	65,176	2,264,460	113,069	880,468	1,270,923
	General administrative fund	June 30, 1925	81,764	482,574	4,063	568,391	4,218	553,861	10,312
	Sinking fund	Dec. 31, 1925	39,426	217,000	247,000	503,426	234,000		269,426
	Public trust funds	Dec. 31, 1925	14,909	1,000	3,622	19,431	10,041	9,390	
	Investment fund	Dec. 31, 1925	637		1,882	2,419	2,419		
245	NEWBURGH, N. Y.		1,201,827	1,298,976	96,920	2,597,723	84,278	1,255,627	1,257,818
	General treasury	Dec. 31, 1925	1,041,312	811,807	27,651	1,880,670	27,431	723,666	1,129,573
	General administrative funds	Oct. 31, Dec. 31, 1925	143,277	420,058	11,656	574,891	14,993	528,771	31,127
	Sinking fund	Dec. 31, 1925	8,111	43,346	40,749	92,205	22,094	111	70,000
	Public trust funds	Oct. 31, Dec. 31, 1925	7,237	14,540	5,480	27,257	8,435	3,079	15,743
	Investment funds	Oct. 31, Dec. 31, 1925	1,890	9,225	11,585	22,700	11,325		11,375
246	LYNCHBURG, VA.		1,480,266	542,110	455,340	2,477,716	226,325	1,630,035	621,356
	General treasury	Jan. 31, 1926	1,324,856	142,279	333,608	1,800,743	88,539	1,294,266	417,938
	General administrative funds	June 30, 1925; Jan. 31, 1926	92,120	243,732	4,042	339,894	1,623	335,769	2,502
	Sinking fund	Jan. 31, 1926	55,444	154,534	112,331	322,309	131,489		190,820
	Investment funds	Jan. 31, 1926	7,896	1,565	6,359	14,770	4,674		10,096
247	COLORADO SPRINGS, COLO.		2,146,397	2,938,861	263,109	5,338,307	105,131	4,493,039	740,197
	City corporation		1,401,652	2,664,714	75,482	4,141,848	86,120	3,432,405	623,323
	General treasury	Dec. 31, 1925	1,046,506	1,833,780	70,349	2,750,635	27,707	2,287,946	434,982
	General administrative fund	Dec. 31, 1925	342,660	866,500		1,209,160	23,988	1,188,778	46,394

Sinking funds.....	Dec. 31, 1925.....		126,000	2,428	138,428	30,328		108,100
Public trust funds.....	Dec. 31, 1925.....	11,762	1,979	623	14,354	4,318	8,681	4,358
Investment fund.....	Dec. 31, 1925.....	724			724			724
Private trust funds.....	Dec. 31, 1925.....		36,464	2,098	38,562	784		37,768
School district.....		744,745	274,147	177,627	1,196,519	19,011	1,090,634	116,874
General treasury.....	June 30, 1925.....	651,062	273,242	172,193	1,096,497	10,713	994,116	91,689
Sinking fund.....	June 30, 1925.....	93,683	906	5,434	100,023	5,209	64,518	35,305

† Also the aggregate of payments and cash on hand at the close of the year.

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 23]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	Grand total.....	\$2,508,924,366	\$1,597,490,523	\$61,491,072	\$4,696,414	\$72,791,212	\$184,347,377	\$17,764,615	\$127,263,880	\$118,606,532	\$66,729,014	\$257,743,727
	Group I.....	1,323,663,955	855,660,140	36,880,106	650,002	38,779,132	83,759,743	7,812,591	64,492,008	84,548,620	33,143,376	127,950,237
	Group II.....	295,006,763	181,640,911	4,849,204	189,988	11,304,702	19,704,138	1,810,731	24,607,637	10,660,903	10,123,834	30,214,815
	Group III.....	458,025,482	290,132,558	10,198,305	1,549,037	11,909,249	39,616,036	4,292,351	24,425,794	13,574,918	12,265,362	50,064,872
	Group IV.....	279,697,795	173,002,312	5,261,310	1,463,268	6,938,386	28,788,474	2,465,661	15,332,975	6,918,508	6,963,878	32,553,093
	Group V.....	162,646,371	97,054,602	4,304,147	844,119	3,859,743	12,479,986	1,383,281	8,415,566	3,005,583	4,232,564	16,969,780

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$464,636,361	\$305,605,029	\$26,861,072		\$14,393,135	\$13,940,324	\$2,441,563	\$28,323,652	\$34,351,452	\$5,431,998	\$33,187,136
2	Chicago, Ill.....	205,024,118	130,932,953	97,182		8,047,413	28,074,695	1,349,402	5,378,875	13,044,991	7,168,474	10,930,133
	City corporation.....	112,867,685	61,563,024			7,933,693	27,192,789	1,145,295	1,447,736	10,514,781	2,779,818	10,300,449
	County.....	15,374,778		97,182		113,720		169,700		920,261	3,459,947	
	School district.....	55,671,699	50,667,005						8,507,797	1,038,689	368,108	
	Park district.....	13,190,468	10,897,473				881,906	44,407	402,270	448,350	516,062	
Sanitary district.....	8,019,688	7,222,555							122,910	44,539	629,684	
3	Philadelphia, Pa.....	110,167,284	76,563,248		\$62,512	1,554,961	1,020,887	141,977	3,150,912	18,156,830	4,133,143	7,382,814
	City corporation.....	80,280,809	50,160,435		62,512	1,554,961	1,020,887	141,551	276,530	15,632,365	4,028,701	7,382,814
	School district.....	29,668,601	26,191,581					426	2,874,382	522,942	79,170	
	Poor district.....	237,874	211,179							1,523	26,272	
4	Detroit, Mich.....	108,118,958	58,283,628	902,295		1,281,274	8,399,906	659,274	4,494,308	1,350,295	3,895,851	28,852,127
	City corporation.....	98,435,558	52,080,722	49,635		234,610	8,399,906	448,501	4,132,791	-1,174,992	3,062,274	28,852,127
	County.....	9,683,400	6,202,906	852,660		1,046,664		210,773	361,517	175,303	833,577	
5	Cleveland, Ohio.....	66,823,335	45,042,495	285,951		1,383,783	5,325,299	625,587	490,068	2,675,861	2,650,712	8,343,619
	City corporation.....	38,842,180	20,708,987	285,951		1,315,901	4,159,665	601,741	26,251	1,739,013	1,671,329	8,335,842
	County.....	6,260,510	4,162,368			67,882	1,165,634	23,846	3,468	263,821	575,244	8,277
	School district.....	21,149,690	19,637,865						460,339	657,997	393,359	
	Park district.....	671,085	545,275							15,030	10,780	

6	St. Louis, Mo.	33,604,691	23,694,968		2,799,943	2,860,302	160,868	992,456	2,389,733	1,258,354	2,515,018
	City corporation	28,321,400	18,831,170		2,799,943	2,860,302	126,495	22,885	1,973,240	1,223,357	2,515,018
	School district	11,284,291	9,863,828				34,373	965,571	416,493	34,907	
7	Baltimore, Md.	33,368,333	26,681,309	652,956	1,359,924	1,074,607	29,876	1,107,229	2,904,907	502,368	4,658,487
8	Boston, Mass.	84,649,744	48,264,655	6,965,678	837,721	480,672	391,384	782,105	3,213,967	3,423,254	4,244,478
9	Los Angeles, Calif.	105,672,005	54,657,559		3,937,870	17,907,084	1,328,979	3,732,809	2,672,899	2,694,257	18,339,406
	City corporation	84,259,193	22,737,787		1,720,886	17,280,629	1,045,738	3,329	1,735,610	1,402,643	18,339,501
	County	25,783,684	20,242,724		2,216,984	626,455	283,189	228,202	631,115	1,246,218	8,817
	School district	16,629,128	13,677,068				72	3,494,378	7,214	65,496	
10	Pittsburgh, Pa.	42,720,154	33,758,168		249,789	561,405	351,475	1,169,017	1,837,243	1,068,018	2,917,668
	City corporation	20,527,261	14,929,427			314,558	308,339	183,633	854,393	246,690	2,913,546
	County	9,410,591	7,598,855		249,789	246,848	43,134	16,191	507,509	744,168	4,122
	School district	12,782,302	11,230,886				3	968,893	475,351	107,170	
11	San Francisco, Calif.	35,515,584	24,034,245		1,874,751	1,726,330	177,184	2,268,840	1,106,171	881,216	3,446,847
12	Buffalo, N. Y.	36,462,396	24,773,653	1,114,974	1,137,000	2,103,312	155,022	2,595,747	841,512	1,005,636	2,735,532
	City corporation	32,817,153	21,964,437	1,114,974	1,039,772	1,801,936	140,059	2,520,871	773,694	708,178	2,735,532
	County	8,645,236	2,789,216		97,228	301,376	14,963	74,876	67,818	299,458	

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.	\$34,802,851	\$28,073,328	\$2,984,433	\$627,162	\$1,810,915	\$185,103	\$1,799,452	\$698,254	\$1,458,037	\$2,168,172
	City corporation	28,727,673	19,243,960	2,324,658	620,229	1,810,915	180,304	1,034,599	608,771	857,768	2,168,172
	County	6,075,178	2,839,368	659,775	6,933		24,799	764,853	189,483	600,279	
14	Washington, D. C.	32,197,196	14,308,682	3,872	3,337,575	503,875	508,533	10,746,655	172,870	1,404,985	1,313,649
15	Newark, N. J.	21,052,516	21,065,814	266,903	\$47,427	1,036,474	1,081,367	116,136	2,555,404	1,281,169	2,322,413
	City corporation	25,890,935	17,444,937	174,612	47,427	1,024,366	1,007,782	60,362	2,363,137	1,068,319	2,322,413
	County	5,161,581	3,620,877	92,291	12,108		78,585	55,774	192,267	214,850	899,829
16	Minneapolis, Minn.	26,444,600	18,798,018	139,725	339,428	3,053,931	214,456	1,475,207	571,205	831,174	1,021,461
	City corporation	23,583,786	16,631,559	70,110	325,943	3,043,027	195,568	1,219,948	469,247	606,923	1,021,461
	County	2,860,814	2,166,464	69,615	13,485	10,904	18,888	255,259	101,958	224,251	
17	New Orleans, La.	22,799,984	15,055,073		88,094	1,103,988	89,430	838,251	462,305	681,247	2,245,318
	City corporation	20,748,257	13,045,322		88,094	1,103,988	89,430	838,251	429,083	672,493	2,245,318
	Levee district	2,051,727	2,009,751						33,222	8,754	
18	Cincinnati, Ohio	28,208,745	16,680,838	561,467	1,334,926	512,429	342,644	976,859	4,068,336	1,313,686	2,417,560
	City corporation	17,729,051	7,516,147	561,467	1,249,744	389,027	329,799	696,812	3,719,633	848,230	2,417,392
	County	3,919,555	3,258,601		85,182	122,502	12,776	3,851	122,707	341,308	168
	School district	6,560,139	5,906,090				69	276,199	226,696	151,088	

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 2]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued												
19	Kansas City, Mo.....	\$20,271,205	\$13,841,719			\$1,221,124	\$421,241	\$64,719	\$633,798	\$1,217,510	\$774,999	\$2,096,100
	City corporation.....	10,348,405	5,832,335			1,210,513	421,241	41,174	22,805	864,935	354,002	2,096,100
	County.....	2,722,619	2,293,930			10,311		22,421	1,068	43,875	351,014	
	School district.....	7,205,181	6,215,451					1,124	609,923	308,700	69,983	
20	Seattle, Wash.....	24,632,164	15,174,238			161,199	4,253,170	202,684	1,564,028	216,100	648,549	12,412,196
	City corporation.....	24,174,929	7,646,317			123,250	4,238,661	189,690	46,151	123,469	286,054	11,541,337
	County.....	4,080,954	3,618,568			37,949	14,509	12,905	9,095	84,116	303,030	782
	School district.....	5,144,150	3,871,250						1,493,435		79,465	
	Port of Seattle.....	1,232,131	336,103					89	15,347	8,515		870,077
21	Indianapolis, Ind.....	20,408,039	14,381,505		\$46,436	204,573	4,313,297	26,875	589,755	223,073	561,923	60,602
	City corporation.....	11,713,330	6,665,734		25,160	195,613	4,301,729	28,866	21,052	132,893	283,681	60,602
	County.....	2,519,000	2,235,134		21,276	8,960	11,568	9	14,271	54,783	172,999	
	School district.....	6,175,709	5,480,637						554,432	35,897	105,243	
22	Rochester, N. Y.....	23,671,742	15,153,778	\$789,835		1,018,076	2,304,842	45,045	1,706,054	515,374	665,573	1,475,167
	City corporation.....	21,347,500	13,404,179	789,835		753,691	2,304,842	41,880	1,651,598	466,898	459,410	1,475,167
	County.....	2,324,242	1,749,597			262,385		3,165	54,456	48,476	206,163	
23	Jersey City, N. J.....	20,517,721	14,107,933	103,469	8,031	922,177	211,793	19,106	1,722,076	1,134,707	504,251	1,784,178
	City corporation.....	16,018,359	10,325,524	51,092	8,031	921,146	211,781	4,382	1,690,663	1,015,160	106,602	1,784,178
	County.....	4,499,362	3,782,409	52,377		1,031	12	14,724	131,613	119,547	397,749	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
24	Louisville, Ky.....	\$11,356,038	\$6,808,355			\$744,188	\$805,577	\$57,164	\$835,936	\$304,934	\$473,523	\$1,326,356
25	Toledo, Ohio.....	13,983,519	9,560,876	\$153,190		429,312	1,306,851	129,124	175,213	616,020	265,500	1,357,627
	City corporation.....	9,124,506	5,106,371	153,190		429,312	1,306,851	129,124	8,406	431,169	202,451	1,357,627
	School district.....	4,869,013	4,454,505						166,808	184,851	63,049	

26	Portland, Oreg.....	15,321,155	7,921,810			264,173	2,455,192	189,294	1,423,694	456,524	260,236	2,331,233
	City corporation.....	10,244,463	4,798,246			264,172	2,455,192	187,636	19,962	394,926	228,422	1,676,307
	School district.....	3,960,238	2,394,045					658	1,404,132	38,176	33,226	454,266
	Port of Portland.....	1,216,454	729,519							23,428	8,586	
27	Akron, Ohio.....	9,993,427	6,264,214	43,244		406,437	1,214,423	156,892	100,773	371,465	182,774	1,261,205
	City corporation.....	6,371,469	2,890,476	43,244		406,437	1,214,423	156,892	13,156	303,958	119,678	1,261,205
	School district.....	3,621,958	3,403,738						87,617	67,507	63,096	
28	Denver, Colo.....	16,609,312	10,427,373			443,405	1,474,149	149,717	379,652	678,480	851,676	2,306,867
	City corporation.....	11,435,763	5,629,517			443,405	1,474,149	110,245	48,308	624,282	798,900	2,306,867
	School district.....	5,173,549	4,797,856					39,472	231,344	52,198	82,680	
29	Columbus, Ohio.....	13,306,738	8,253,892	135,218		585,906	1,163,591	95,571	104,933	841,684	285,668	1,843,275
	City corporation.....	8,385,276	3,641,155	135,218		585,906	1,163,591	95,571	10,788	656,821	262,951	1,843,275
	School district.....	4,924,462	4,612,737						94,145	184,863	32,717	
30	Providence, R. I.....	12,925,984	9,627,601		\$71,289	75,808	106,703	101,117	262,065	762,492	393,648	1,528,271
31	Oakland, Calif.....	13,385,313	7,256,944			264,245	2,819,658	118,513	2,405,398	148,045	224,206	158,284
	City corporation.....	8,486,919	4,799,349			264,245	2,819,658	116,513	15,986	140,877	212,264	158,284
	School district.....	4,717,685	2,306,896			7,257			2,389,412	2,188	11,942	
	Sanitary district.....	4,006	4,006									
	Utility district.....	176,703	176,703									
32	St. Paul, Minn.....	13,154,513	8,065,639	33,840		529,241	1,538,540	97,454	1,016,157	573,024	287,107	1,018,811
33	Atlanta, Ga.....	10,388,260	5,349,341		67,482	664,292	1,334,714	278,800	260,943	678,045	266,100	1,929,938
34	Omaha, Nebr.....	13,307,578	6,969,530			215,498	1,459,081	111,164	115,593	499,929	269,758	3,667,080
	City corporation.....	5,483,181	3,249,693			177,077	1,272,648	88,091	27,553	393,478	194,593	110,148
	School district.....	4,009,643	3,719,837			38,421		53,073	88,040	35,112	76,160	
	Public utilities district.....	3,814,754						180,638		71,339		3,556,882
35	Birmingham, Ala.....	7,159,949	2,829,447			1,024,048	1,538,827	360,311	853,261	150,059	227,285	176,711
36	San Antonio, Tex.....	5,877,807	4,847,269			76,088	85,924	34,284	578,997	147,827	116,612	40,806
	City corporation.....	3,712,026	3,273,944			76,088	35,924	34,284	19,257	129,339	102,384	40,806
	School district.....	2,165,781	1,573,325						559,740	18,488	14,228	
37	Worcester, Mass.....	11,550,806	7,847,849	1,235,269	128,217	47,237	187,022	19,923	269,719	223,670	709,106	885,294
38	Dallas, Tex.....	5,177,308	5,177,308			30,283	545,705	68,880	545,823	243,421	512,218	1,317,072
39	Richmond, Va.....	9,256,983	4,844,187	90,610	91,426	710,173	105,788	76,890	305,173	623,749	104,384	2,304,638
40	Syracuse, N. Y.....	10,693,879	6,801,732	841,793		344,597	1,312,850	15,673	686,928	169,417	200,783	820,108
	City corporation.....	10,569,266	6,677,119	841,793		344,597	1,312,850	15,673	686,928	169,417	200,783	820,108
	County supervisors' fund.....	124,613										
41	New Haven, Conn.....	7,566,576	6,436,388	98,419	104,376	60,014	89,164	82,031	231,757	220,368	236,028	8,081
42	Memphis, Tenn.....	7,571,406	4,828,314			329,751	355,905	101,765	575,287	123,787	260,269	1,002,328

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.												
43	Dayton, Ohio.....	\$7,509,821	\$5,365,717	\$57,927		\$348,586	\$378,269	\$134,827	\$95,380	\$297,141	\$243,154	\$588,820
	City corporation.....	4,907,728	2,961,590	57,927		348,586	378,269	134,827	4,554	212,559	220,326	588,820
	School district.....	2,602,093	2,404,127						90,826	84,582	22,828	
44	Norfolk, Va.....	7,121,905	4,418,240	11,458	\$17,568	695,761	68,397	75,908	243,042	232,584	109,020	1,249,927
45	Houston, Tex.....	8,035,744	6,121,508			79,952	38,141	82,353	501,369	327,155	218,364	666,902
	City corporation.....	5,349,174	4,032,121			79,952	38,141	82,353	2,047	279,519	168,139	666,902
	School district.....	2,686,570	2,089,387						499,322	47,636	50,225	
46	Bridgeport, Conn.....	6,882,346	6,277,635	15,611	63,220	24,023	64,106	37,514	147,308	57,282	195,649	
47	Youngstown, Ohio.....	8,441,007	6,053,574	24,520		277,385	806,307	119,713	78,645	270,788	209,385	602,690
	City corporation.....	4,601,988	2,284,310	24,520		277,385	806,307	119,713	3,045	195,609	188,389	602,690
	School district.....	3,876,238	3,614,371						73,600	72,225	16,040	
	Park district.....	262,803	264,893							2,854	4,966	
48	Hartford, Conn.....	9,261,569	5,945,990	1,338,572	129,114	19,611	272,321	86,038	143,524	180,435	331,869	934,095
	City corporation.....	6,965,772	4,128,410	897,101	129,114	19,611	272,321	86,038	26,008	154,381	313,693	934,095
	School district.....	2,416,797	1,822,580	441,471					107,516	26,054	18,176	
49	Fort Worth, Tex.....	4,823,724	3,360,927			14,004		51,789	423,326	122,359	186,950	664,369
50	Grand Rapids, Mich.....	8,364,634	5,066,716			74,747	1,302,336	107,663	642,596	104,090	331,495	714,991
	City corporation.....	4,927,208	2,372,687			74,747	1,302,336	107,663	17,021	70,644	267,119	714,991
	School district.....	3,437,426	2,714,029						625,575	33,446	64,376	
51	Springfield, Mass.....	10,153,656	7,486,312	1,008,039	78,830	39,870	256,514	44,334	146,744	63,923	340,602	688,488
52	Scranton, Pa.....	4,824,179	3,854,022		136,651	70,730	171,876	27,835	316,881	73,608	171,366	1,190
	City corporation.....	2,462,766	1,986,358		86,651	70,730	171,876	27,835		65,074	116,052	1,190
	School district.....	2,361,413	1,867,664		100,000				316,881	20,534	56,314	

53	Pateron, N. J.....	6,155,722	4,414,575	20,268	12,658	344,783	160,209	12,176	626,472	384,031	101,101	
54	Des Moines, Iowa.....	2,057,012	5,619,355			62,527	2,164,181	90,311	108,971	120,146	149,883	771,639
	City corporation.....	5,981,498	2,710,606			62,527	2,164,181	90,311	7,195	95,766	79,298	771,639
	School district.....	2,105,514	2,908,749						101,776	24,380	70,585	
55	Nashville, Tenn.....	4,560,163	2,711,431			48,596	222,816	116,923	552,649	212,326	136,813	558,907
56	Trenton, N. J.....	6,232,163	4,125,202	26,703	31,149	160,302	269,507	13,158	517,400	292,064	176,012	397,668
57	Salt Lake City, Utah.....	5,976,931	2,894,828			142,650	688,104	53,460	809,413	81,268	151,890	468,328
	City corporation.....	3,655,191	2,117,703			142,650	688,104	53,460		43,042	136,304	468,328
	School district.....	2,321,740	1,467,125						809,413	38,226	12,576	
58	Fall River, Mass.....	6,580,243	4,371,337	1,203,194	68,707	22,881	19,269	26,942	123,426	123,330	192,508	428,654
59	Camden, N. J.....	5,136,659	2,821,934	26,893	16,827	383,734	409,907	15,845	437,698	357,704	94,977	371,140
60	Flint, Mich.....	6,167,633	4,015,174			26,412	635,246	48,116	382,712	106,973	308,435	646,565
	City corporation.....	3,773,039	2,110,174			26,412	635,246	48,116	7,095	48,275	253,246	646,565
	School district.....	2,394,594	1,905,000						375,707	60,698	53,189	
61	Wilmington, Del.....	2,978,321	2,319,424	311		91,624	184,418	54,129	804,928	147,354	40,391	433,743
62	New Bedford, Mass.....	7,158,893	4,892,045	1,128,553	65,017	29,481	112,163	28,736	153,355	117,199	236,660	514,694
63	Cambridge, Mass.....	6,783,782	4,718,774	822,826	62,564	38,445	23,843	19,756	132,873	163,385	259,005	542,311
64	Erie, Pa.....	4,969,466	3,250,612		167,337	42,121	413,081	11,736	329,901	71,314	73,410	609,954
	City corporation.....	2,707,278	1,463,967		64,625	42,121	413,081	11,698	15	52,091	49,726	609,954
	School district.....	2,262,188	1,786,645		102,712			38	329,886	19,223	23,684	
65	Tulsa, Okla.....	7,037,803	3,643,425			136,743	2,358,862	70,268	101,284	188,539	67,164	471,218
	City corporation.....	4,873,688	1,666,908			136,743	2,358,862	70,268		135,200	37,489	471,218
	School district.....	2,164,115	1,976,517						101,284	53,339	29,676	
66	Albany, N. Y.....	6,485,057	4,311,782	340,963		119,110	518,733	17,777	378,910	63,641	34,589	699,552
	City corporation.....	6,271,511	4,098,236	340,963		119,110	518,733	17,777	378,910	63,641	34,589	699,552
	County supervisors' fund.....	213,546	213,546									
67	Kansas City, Kans.....	6,693,427	3,537,922			114,062	739,730	22,620	42,978	138,162	47,643	2,050,310
	City corporation.....	4,541,397	1,475,138			114,062	739,730	22,620		117,991	21,546	2,050,310
	School district.....	2,002,846	1,917,928						41,196	17,625	26,097	
	Drainage district.....	149,184	144,856						1,782	2,546		
68	Yonkers, N. Y.....	8,406,941	5,975,214	325,318		193,857	447,946	14,044	629,339	109,310	47,294	664,619
69	Reading, Pa.....	3,509,202	2,452,390		59,697	67,415	67,879	14,844	215,287	98,091	78,873	454,726
	City corporation.....	2,078,914	1,385,045		29	67,415	67,879	14,809		25,560	63,451	454,726
	School district.....	1,430,288	1,067,345		59,668			35	215,287	72,531	15,422	
70	Duluth, Minn.....	6,915,904	4,049,694	37,875		59,276	1,011,365	67,692	268,431	112,573	40,859	1,268,139
	City corporation.....	4,463,770	1,934,256	13,112		59,276	1,011,365	67,692	3,078	76,407	30,445	1,268,139
	School district.....	2,452,134	2,115,438	24,763					265,353	36,166	10,414	

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.												
71	Lowell, Mass.....	\$5,723,052	\$3,859,130	\$836,695	\$51,065	\$21,978	\$51,269	\$30,003	\$129,634	\$29,491	\$276,864	\$437,523
72	Spokane, Wash.....	4,989,314	2,868,540	-----	-----	25,241	275,248	51,405	841,923	111,839	209,991	605,127
	City corporation.....	2,762,114	1,565,329	-----	-----	25,241	275,248	51,189	7,458	81,147	151,375	605,127
	School district.....	2,227,200	1,303,211	-----	-----	-----	-----	216	834,465	30,692	58,616	-----
73	Elizabeth, N. J.....	4,520,966	2,850,847	13,581	14,694	159,141	550,824	9,937	421,532	379,971	85,697	4,742
74	Canton, Ohio.....	4,856,634	3,345,457	28,724	-----	199,695	291,695	168,658	45,521	240,599	110,644	425,645
	City corporation.....	2,806,760	1,413,217	28,724	-----	199,695	291,695	168,653	3,179	203,138	72,813	425,645
	School district.....	2,049,874	1,932,240	-----	-----	-----	-----	-----	42,342	37,461	37,831	-----
75	San Diego, Calif.....	8,104,401	3,471,942	-----	-----	121,222	2,028,427	77,518	897,965	145,627	199,009	1,162,691
	City corporation.....	6,185,019	2,459,699	-----	-----	119,589	2,028,427	77,518	8,310	145,627	163,158	1,162,691
	School district.....	1,939,382	1,012,243	-----	-----	1,633	-----	-----	899,655	-----	35,851	-----
76	Oklahoma City, Okla.....	5,849,956	3,279,142	-----	-----	168,696	1,491,390	42,600	97,934	177,845	140,872	451,477
	City corporation.....	3,718,728	1,308,148	-----	-----	168,696	1,491,390	42,600	-----	148,940	107,457	451,477
	School district.....	2,131,218	1,970,994	-----	-----	-----	-----	-----	97,934	28,905	33,885	-----
77	Tacoma, Wash.....	6,492,118	2,236,919	-----	-----	46,571	355,103	98,798	771,281	223,914	162,203	2,591,329
	City corporation.....	4,708,975	1,336,702	-----	-----	46,548	355,103	98,798	6,604	223,885	50,146	2,591,329
	School district.....	1,633,444	811,762	-----	-----	-----	-----	-----	764,617	6,029	51,036	-----
	Park district.....	149,699	88,455	-----	-----	223	-----	-----	-----	-----	61,021	-----
78	Lynn, Mass.....	5,260,388	3,726,350	517,523	60,649	20,763	85,735	32,546	59,969	80,219	167,124	519,510
79	Waterbury, Conn.....	5,336,653	4,665,824	19,959	50,470	22,552	58,031	37,211	75,393	53,524	35,856	317,833
	City corporation.....	5,295,542	4,623,785	19,959	50,470	22,552	58,031	37,211	75,393	53,350	34,968	317,833
	School district.....	43,111	42,039	-----	-----	-----	-----	-----	-----	174	889	-----

80	Utica, N. Y.....	4,600,660	3,123,715	240,183	105,867	642,169	4,945	382,108	57,571	24,640	9,464
	City corporation.....	4,600,660	3,123,715	240,183	105,867	642,169	4,945	382,108	57,571	24,640	9,464
	County supervisors' fund.....										
81	El Paso, Tex.....	2,995,198	1,959,795		28,746	110,154	28,650	320,896	56,969	69,392	431,028

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	\$3,542,433	\$2,524,728	\$348,776	\$61,592	\$21,322	\$68,128	\$18,978	\$57,865	\$11,511	\$118,508	\$294,084
83	Fort Wayne, Ind.....	5,212,380	2,579,268		49,087	23,787	891,126	16,648	148,817	39,785	59,217	1,105,145
	City corporation.....	3,805,625	1,171,811		23,137	23,787	891,126	16,648	4,790	26,409	33,173	1,105,145
	School district.....	1,906,854	1,707,957		15,950				143,827	13,376	26,044	
84	Jacksonville, Fla.....	5,523,428	2,469,139		2,227	134,374	191,865	115,205	75,728	119,969	87,337	2,327,584
	City corporation.....	4,081,259	1,692,459			132,708	191,865	115,205	24,109	112,375	84,954	2,327,584
	School district.....	842,164	776,680		2,227	1,666			51,614	7,594	2,368	
85	Knorrville, Tenn.....	3,064,177	1,836,419		3,269	77,906	91,967	49,887	324,939	46,268	112,045	621,477
86	Evansville, Ind.....	3,611,696	2,418,676		9,267	45,015	404,580	5,064	142,253	48,790	58,448	479,608
	City corporation.....	2,345,347	1,338,761		6,178	45,015	404,580	4,369	4,717	40,447	21,687	479,608
	School district.....	1,266,349	1,079,925		3,089			695	137,836	8,343	36,741	
87	Lawrence, Mass.....	4,579,206	2,995,242	1,001,040	50,369	13,880	26,847	22,240	84,024	20,787	67,662	297,145
88	Savannah, Ga.....	2,406,952	1,474,324			279,209	121,860	49,725	74,380	28,021	79,368	300,570
	City corporation.....	2,102,058	1,270,794			279,209	121,860	49,725		28,021	82,379	300,570
	School district.....	804,894	203,530						74,380		26,984	
89	Schenectady, N. Y.....	5,556,659	3,980,630	272,296		261,907	196,642	16,876	453,344	33,255	90,298	251,411
90	Allentown, Pa.....	2,564,235	1,751,452		111,014	69,090	110,591	6,524	167,204	55,827	25,596	267,167
	City corporation.....	1,359,216	857,469		19,169	69,090	110,591	6,524		19,798	9,424	267,167
	School district.....	1,205,019	893,983		91,844			2	167,204	36,034	15,942	
91	Wichita, Kans.....	3,829,502	2,664,949			82,789	750,133	89,952	31,742	66,870	180,465	12,902
	City corporation.....	2,020,719	900,500			82,789	750,133	42,656	1,169	55,646	116,034	12,902
	School district.....	1,808,783	1,704,449					47,296	30,573	11,224	16,431	
92	Bayonna, N. J.....	5,209,065	3,604,026	6,496	2,381	68,554	29,020	3,657	527,868	148,302	84,821	783,945
93	Long Beach, Calif.....	11,165,087	3,720,539			147,442	2,150,034	86,843	969,220	1,635,685	51,243	2,403,481
	City corporation.....	8,519,042	2,128,608			140,750	2,150,034	86,843		1,552,333	50,392	2,403,481
	School district.....	2,646,045	1,591,931			692			969,220	83,352	850	
94	Tampa, Fla.....	2,876,064	1,779,126		3,042	208,787	62,643	81,848	40,229	92,897	208,230	399,282
	City corporation.....	2,242,609	1,203,813			208,787	62,643	81,848	2,279	76,538	207,419	399,282
	School district.....	633,475	575,313		3,042				37,950	16,359	811	

GENERAL TABLES

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued												
95	Harrisburg, Pa.	\$3,389,801	\$2,422,717		\$30,354	\$65,001	\$198,737	\$14,380	\$184,680	\$155,998	\$47,463	\$270,481
	City corporation	1,780,690	1,049,384			65,001	198,737	14,305	5,550	141,497	15,735	270,481
	School district	1,629,111	1,373,333		30,354			75	179,130	14,501	31,718	
96	Manchester, N. H.	3,304,382	2,544,694	\$204,470	88,114	141,491	2,083	29,744		37,737	23,354	232,795
97	Peoria, Ill.	3,015,836	2,231,830			67,223	445,744	32,012	111,340	35,984	86,225	5,178
	City corporation	1,645,523	1,021,206			67,223	445,744	32,012	16,092	19,372	38,695	5,178
	School district	1,187,130	1,045,647						95,248	15,944	30,391	
	Pleasure driveway and park district	182,883	165,077						668		17,138	
98	South Bend, Ind.	5,219,349	2,910,482		15,464	14,841	1,466,227	7,892	157,994	49,854	83,826	512,769
	City corporation	3,353,340	1,242,999		7,892	14,841	1,466,227	7,892	6,083	40,437	54,420	512,769
	School district	1,866,009	1,667,483		7,772				161,931	9,417	29,406	
99	Hamtramck, Mich.	2,901,950	1,973,435			13,485	281,999	67,583	244,364	29,545	21,404	270,135
	City corporation	1,863,274	1,195,174			13,485	281,999	55,936	8,934	22,201	20,410	270,135
	School district	1,038,676	778,261					11,647	240,430	7,344	994	
100	St. Joseph, Mo.	2,907,712	1,908,477			177,607	466,186	24,736	144,368	140,309	41,448	4,581
	City corporation	1,821,309	972,261			177,607	466,186	24,736	13,330	128,712	33,896	4,581
	School district	1,086,403	936,216						131,038	11,697	7,552	
101	Wilkes-Barre, Pa.	3,020,643	2,349,101		187,000	73,492	113,911	32,037	191,913	16,997	52,257	3,935
	City corporation	1,471,487	1,116,090		60,000	73,492	113,911	32,037	25,500	8,933	37,689	3,935
	School district	1,549,156	1,233,011		127,000				166,413	8,064	14,668	
102	Gary, Ind.	3,821,732	2,608,318			40,134	913,443	17,643	112,577	15,176	88,119	28,322
	City corporation	2,311,167	1,215,463			40,134	913,443	17,643	4,371	12,704	79,087	28,322
	School district	1,510,565	1,390,855						108,206	2,472	9,032	

103	Rockford, Ill.	2,398,019	2,328,881		88,247	428,069	21,714	108,202	23,498	116,832	277,546
	City corporation	1,907,998	1,016,226		88,247	428,069	21,714	4,834	21,961	58,873	277,546
	School district	1,287,640	1,198,601					101,868		87,174	
	Park district	122,391	118,058						1,847	2,008	
104	Sioux City, Iowa	4,126,466	2,892,773		48,445	655,209	23,205	55,108	84,442	82,829	316,747
	City corporation	2,893,533	1,183,293		48,445	655,209	23,205	2,158	21,990	41,827	316,747
	School district	1,704,935	1,694,510					51,940	2,478	11,012	
106	Portland, Me.	2,883,743	2,719,228	58,267	63,087	53,376	89,183	2,678	288,689	118,147	484,718
	City corporation	2,847,340	2,661,948	84,267	63,087	53,376	89,183	2,678	288,689	69,492	104,226
	Bridge district	28,543	28,426							3,207	
	Water district	432,498								39,162	398,386
	Pier site district	85,262	81,856							8,376	
106	Little Rock, Ark.	2,058,031	979,687	16,184	218,485	487,860	65,586	142,468	48,052	82,222	18,049
	City corporation	813,664	809,081	16,184	218,290	1,692	66,586	11,126	41,086	77,629	18,049
	School district	753,264	610,606					131,338	6,727	4,648	
	Sewer and street improvement district	490,103			195	483,668				240	
107	Charleston, S. C.	3,568,349	1,564,856	6,498	154,278	298,911	55,113	155,696	100,427	17,122	1,191,451
	City corporation	3,081,784	1,256,370		154,206	298,911	55,113	15,749	95,720	14,364	1,191,451
	School district	484,565	328,586	6,498	2,072			139,947	4,707	2,758	
108	Sacramento, Calif.	5,621,485	2,648,467		105,788	1,139,662	37,722	992,978	46,820	245,587	404,816
	City corporation	2,800,519	1,628,206		105,442	1,139,662	34,608	5,000	45,078	385,007	404,816
	School district	1,973,748	974,785		846			1,114	967,978	9,580	
	Utility district	47,218	45,476							1,763	
109	Troy, N. Y.	3,581,835	2,417,766	141,667	121,289	264,954	7,160	214,789	25,143	22,436	366,661
	City corporation	3,268,422	2,144,178	141,667	121,289	264,954	7,160	166,889	24,607	21,017	366,661
	Lansingburg school district										
	County supervisors' fund	178,929	129,104					47,870	636	1,410	
		144,484	144,484								
110	Binghamton, N. Y.	4,058,494	2,698,558	178,818	85,859	242,698	20,648	864,584	50,177	185,009	228,226
111	Saginaw, Mich.	3,217,671	2,210,824		7,275	271,985	15,502	286,060	128,234	59,658	238,138
	City corporation	1,785,875	1,118,208		7,275	271,985	15,502		101,970	32,807	238,138
	School district	1,431,796	1,092,621					286,060	26,264	26,851	
112	Johnstown, Pa.	2,858,479	2,050,937	188,167	76,780	190,341	88,010	186,609	103,581	18,110	1,064
	City corporation	1,848,082	1,036,816	70,893	76,780	190,341	88,010	825	76,698	7,505	1,064
	School district	1,805,897	1,014,651	67,274				186,184	26,983	10,305	
113	East St. Louis, Ill.	2,493,332	1,538,066		131,393	683,107	21,978	68,171	6,177	79,860	
	City corporation	1,411,308	542,561		131,393	650,239	21,978	4,768	4,868	55,896	
	School district	948,958	878,978					63,408		6,378	
	Park district	133,066	111,590			2,868			1,609	16,969	

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property. (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
114	Terre Haute, Ind.....	\$2,800,184	\$2,237,179		\$12,035	\$20,676	\$209,862	\$6,464	\$148,992	\$33,567	\$91,306	\$40,093
	City corporation.....	1,330,341	980,892		3,875	20,676	209,862	6,464		18,993	40,296	40,093
	School district.....	1,469,853	1,276,287		8,160				119,822	14,574	51,010	
115	Pawtucket, R. I.....	2,978,371	2,114,501		14,355	17,160	62,433	14,909	66,769	104,458	67,595	516,216
116	Highland Park, Mich.....	4,529,408	3,143,504			19,431	224,959	44,980	162,072	164,071	856,006	414,403
	City corporation.....	2,857,085	1,736,498			19,431	224,959	44,980	7,394	95,366	314,094	414,403
	School district.....	1,672,321	1,407,016						154,678	68,716	41,912	
117	Lansing, Mich.....	5,471,834	2,607,732			9,144	281,885	27,473	217,986	52,324	136,226	2,139,064
	City corporation.....	3,834,059	1,229,918			9,144	281,885	18,519	4,343	49,861	101,325	2,136,064
	School district.....	1,637,775	1,377,814					8,954		2,463	34,901	
118	Passaic, N. J.....	3,161,610	2,357,035	\$9,607	3,109	99,272	211,955	14,783	310,590	130,010	25,174	75
119	Springfield, Ohio.....	2,501,459	1,707,785	12,370		93,054	185,829	34,691	30,965	80,680	141,487	214,598
	City corporation.....	1,364,372	656,466	12,370		93,054	185,829	34,691	3,162	72,439	91,763	214,598
	School district.....	1,137,087	1,051,319						27,803	8,241	49,724	
120	Chester, Pa.....	1,726,719	1,292,603		51,275	34,343	123,848	17,940	113,349	43,193	48,118	2,050
	City corporation.....	764,783	558,513			34,343	123,848	17,940		25,852	2,237	2,050
	School district.....	961,936	734,090		51,275				113,349	17,341	45,881	
121	Hoboken, N. J.....	4,963,583	3,586,090	15,728	1,000	149,272	342,752	5,066	391,849	130,236	16,244	325,346
122	Racine, Wis.....	2,627,365	1,664,106	205,551		57,305	206,807	15,382	69,319	36,474	55,324	327,097
123	Winston-Salem, N. C.....	2,619,900	1,302,939	1,222	7,662	71,759	449,069	53,811	284,182	72,056	100,971	276,245
124	New Britain, Conn.....	2,665,494	2,015,771	19,494	52,378	13,138	55,524	26,956	73,374	64,260	100,494	254,125
125	Chattanooga, Tenn.....	2,043,270	1,386,399			1,416	122,516	64,394	287,193	18,487	130,277	32,588
128	Altoona, Pa.....	2,175,926	1,213,923		75,427	77,621	386,007	21,149	140,913	33,684	60,369	166,833
	City corporation.....	1,188,788	490,716			77,621	386,007	21,147		26,870	19,594	166,833
	School district.....	987,138	723,207		75,427			2	140,913	6,814	40,775	

127	Mobile, Ala.	1,749,590	982,345		4,019	186,952	81,835	39,390	86,679	51,060	15,443	310,937
	City corporation	1,214,171	540,984			186,952	81,835	39,390		50,806	13,577	310,627
	School district	535,400	441,361		4,019				86,679	484	1,866	
128	Berkeley, Calif.	3,204,643	2,036,345			54,332	117,363	15,084	685,567	68,540	224,072	2,310
	City corporation	1,699,837	1,263,085			51,337	117,363	15,084	2,313	66,140	212,175	2,310
	School district	1,458,904	757,448			2,995			683,254	2,400	12,897	
	Utility district	23,812	65,812									
129	Brookton, Mass.	2,487,696	2,487,696	369,600	40,295	19,314	54,689	16,148	36,952	33,328	242,201	262,156
130	Springfield, Ill.	2,970,712	1,891,980			38,057	395,825	42,551	71,829	26,016	68,980	740,774
	City corporation	1,891,840	626,764			38,052	395,825	42,431	5,871	24,091	17,552	740,774
	School district	956,746	862,573						66,658	1,432	37,063	
	Pleasure driveway and park district	122,626	102,643			25		120		493	19,245	
131	Bethlehem, Pa.	2,326,367	1,439,993	128,980		35,375	150,694	30,278	129,556	40,798	42,518	330,185
	City corporation	1,361,426	671,671	46,980		35,375	150,694	30,278	811	19,853	15,879	330,185
	School district	1,024,941	768,322	80,000					128,745	20,936	26,639	
132	Huntington, W. Va.	2,014,795	1,775,975	14,850		33,629	1,077,239	41,054	2,175	35,008	14,975	18,890
	City corporation	1,828,986	1,608,277	14,850		33,629	1,077,239	41,054	1,862	27,622	6,568	18,890
	School district	1,184,800	1,167,698						1,313	7,386	8,412	
133	Cicero, Ill.	2,399,048	1,378,230			160,526	550,701	1,114	70,499	28,698	12,778	196,507
	City corporation	1,407,192	494,448			160,526	550,701	1,114		626	1,270	196,507
	School district	968,624	865,453						70,499	21,682	10,990	
	Park district	16,232	16,329							818		
134	Quincy, Mass.	2,914,421	2,767,688	306,206	39,577	13,311	113,897	10,228	62,044	34,483	202,798	364,199
135	Lincoln, Nebr.	2,561,828	2,124,609		12,785	34,466	534,189	23,437	133,802	24,882	68,417	605,241
	City corporation	2,013,851	1,685,868		12,785	24,366	515,680	6,824	87,432	20,873	54,782	605,241
	School district	1,424,176	1,343,534			10,100		16,613	46,370	4,009	13,650	
	Sanitary district	113,801	95,207				18,509				85	
136	Holyoke, Mass.	4,987,304	2,598,598	626,149	32,701	11,793	14,355	17,642	63,649	67,304	85,895	1,469,218
137	East Orange, N. J.	3,226,586	2,129,495	11,894	9,181	126,266	195,566	1,628	264,667	149,928	51,624	287,442
138	Portsmouth, Va.	1,656,809	871,145	3,329	4,097	161,101		18,967	81,318	121,067	25,209	380,566
139	Covington, Ky.	1,621,726	1,078,452			104,078		11,934	80,770	2,751	14,084	329,662
	City corporation	1,172,321	712,689			104,078		11,934	2,046	1,769	10,968	329,662
	School district	449,495	365,763						78,724	982	4,016	
140	Macon, Ga.	1,891,313	1,001,028			156,409	106,246	48,038	77,860	63,171	117,013	321,553
	City corporation	1,479,037	695,016			156,409	106,246	31,128		58,960	109,725	321,553
	School district	412,276	306,007					16,910	77,860	4,211	7,288	
141	Roanoke, Va.	1,884,100	1,237,863	7,517	10,661	210,400	40,721	87,377	88,428	110,809	47,473	49,151

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
142	Jackson, Mich.....	\$2,319,135	\$1,374,286	-----	-----	\$7,966	\$300,415	\$16,836	\$183,667	\$47,181	\$188,187	\$200,597
	City corporation.....	1,616,658	779,291	-----	-----	7,966	300,415	16,836	2,120	35,914	172,619	200,597
	School district.....	803,477	594,995	-----	-----	-----	-----	-----	181,547	11,267	15,668	-----
143	Shreveport, La.....	3,004,395	1,697,987	-----	\$10,429	159,591	406,320	68,999	172,961	87,595	94,491	306,022
	City corporation.....	2,190,445	1,113,701	-----	-----	159,591	406,320	66,184	3,034	46,493	89,100	306,022
	School district.....	813,950	584,286	-----	10,429	-----	-----	2,815	169,927	41,102	5,391	-----
144	Fresno, Calif.....	2,481,231	1,453,377	-----	-----	108,186	55,550	49,926	699,854	17,010	41,881	5,447
	City corporation.....	1,024,162	758,180	-----	-----	107,606	55,550	49,926	-----	17,010	30,543	5,447
	School district.....	1,407,069	695,197	-----	-----	680	-----	-----	699,854	-----	11,338	-----
145	Niagara Falls, N. Y.....	3,825,663	2,439,297	\$186,406	-----	170,267	340,652	17,545	248,057	93,156	89,830	290,453
146	Lakewood, Ohio.....	3,143,727	2,216,785	13,206	-----	112,624	361,541	54,447	29,082	109,679	28,696	217,667
	City corporation.....	1,691,071	836,416	13,206	-----	112,624	361,541	54,447	3,921	82,767	8,482	217,667
	School district.....	1,452,656	1,380,369	-----	-----	-----	-----	-----	25,161	26,912	20,214	-----
147	Lancaster, Pa.....	1,374,108	835,990	-----	15,652	23,156	48,445	2,788	96,152	28,655	28,414	294,856
	City corporation.....	771,682	378,062	-----	-----	23,156	48,445	2,788	-----	8,127	16,248	294,856
	School district.....	602,426	457,928	-----	15,652	-----	-----	-----	96,152	20,528	12,166	-----
148	Wheeling, W. Va.....	2,539,731	2,033,076	-----	10,957	50,697	97,173	28,950	10,498	62,658	81,003	214,719
	City corporation.....	1,314,390	846,401	-----	10,957	50,697	97,173	28,950	5,687	54,769	5,037	214,719
	School district.....	1,225,341	1,186,675	-----	-----	-----	-----	-----	4,811	7,889	25,966	-----
149	Pasadena, Calif.....	8,003,125	3,306,037	-----	-----	76,710	998,471	72,033	693,257	55,976	916,039	2,484,602
	City corporation.....	5,738,919	1,750,318	-----	-----	75,476	998,471	72,033	5,253	54,412	295,754	2,484,602
	School district.....	2,266,806	1,555,719	-----	-----	1,234	-----	-----	688,004	1,664	20,285	-----

180	Topoka, Kans.	2,413,357	1,897,381			35,861	351,861	21,708	17,967	45,724	84,550	204,355
	City corporation	1,474,570	695,826			35,861	351,861	21,708	178	37,194	34,576	308,356
	School district	987,763	901,455						17,792	8,840	9,978	
181	Wichita Falls, Tex.	1,638,256	1,139,184			12,784		17,057	95,272	22,762	76,520	272,677
	City corporation	853,539	517,339			12,784		17,057		16,106	53,477	247,176
	School district	478,195	359,635						95,272	925	23,043	
	Water improvement district	298,122	261,890							4,781		38,501
182	Augusta, Ga.	2,258,201	1,380,999			156,284	144,380	26,625	73,582	29,082	191,908	254,330
	City corporation	1,700,928	911,385			156,284	144,380	26,625		21,933	184,971	254,330
	School district	157,273	469,607						73,582	7,149	6,938	
183	Kalamazoo, Mich.	2,624,745	1,789,730			10,482	221,772	17,426	166,225	47,270	103,830	268,009
	City corporation	1,469,343	828,110			10,482	221,772	17,426	600	42,264	82,682	268,009
	School district	1,155,398	963,610						166,625	5,015	21,148	
184	Newton, Mass.	4,027,694	2,841,868	400,882	29,134	23,498	257,700	4,602	78,181	66,048	70,038	289,758
185	Atlantic City, N. J.	6,436,578	4,589,960	18,578	59	423,403	4,880	11,137	412,352	469,412	108,209	597,569
186	Decatur, Ill.	2,028,040	1,325,870			18,279	313,142	15,074	60,725	44,294	49,161	208,588
	City corporation	1,201,936	532,453			18,279	313,142	15,074	1,714	10,636	14,102	296,335
	School district	807,924	681,477						55,647	33,658	34,142	
	Park district	18,221	11,940						304		917	
187	Davenport, Iowa	2,771,567	1,992,475			86,221	534,710	24,518	49,833	34,372	80,288	18,999
	City corporation	1,651,631	971,646			86,221	534,710	24,518	4,794	20,243	40,860	18,999
	School district	1,119,886	1,020,829						45,089	14,090	39,428	
188	Charlotte, N. C.	2,426,921	1,245,195	3,134	5,766	120,928	229,611	13,639	851,365	39,827	40,759	371,697
189	Malden, Mass.	2,834,741	1,654,350	239,620	23,501	11,197	62,518	13,308	27,578	54,906	79,638	168,100
190	Oak Park, Ill.	2,957,452	1,767,881			141,220	634,338	84,111	61,526	46,866	18,845	251,169
	City corporation	1,621,460	516,187			141,220	634,338	86,111	2,438	28,160	11,841	251,169
	School district	1,275,854	1,191,868						59,088	17,909	6,989	
	Park district	60,138	69,826							297	15	
191	Kenosha, Wis.	3,012,658	1,435,201	422,478		89,815	638,821	20,568	98,746	50,551	77,267	284,226
192	Hammond, Ind.	4,553,007	1,698,674		11,430	21,051	2,868,176	8,795	119,976	15,961	45,254	269,680
	City corporation	3,475,409	739,652		5,715	21,051	2,868,176	8,795	18,947	13,291	41,092	269,680
	School district	1,077,598	959,022		5,715				106,029	2,670	4,162	
193	Mount Vernon, N. Y.	3,530,284	2,400,217	177,454		84,094	147,341	11,555	279,899	64,031	53,996	261,737
	City corporation	1,983,268	1,146,869	177,454		84,094	147,341	11,555	10,532	18,152	34,594	301,737
	School district	1,547,016	1,253,348						269,367	10,879	19,422	
194	Cedar Rapids, Iowa	2,239,590	1,645,663			23,985	254,926	15,182	37,729	14,997	33,809	193,249
	City corporation	1,090,107	575,747			23,985	254,926	15,182	1,750	7,740	23,637	193,249
	School district	1,149,483	1,069,916					129	86,979	7,257	80,212	

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000												
165	Woonsocket, R. I.....	\$2, 380, 135	\$1, 852, 873	-----	\$13, 127	\$14, 853	\$49, 004	\$1, 499	\$42, 358	\$122, 290	\$58, 649	\$225, 491
166	New Castle, Pa.....	1, 561, 133	1, 055, 293	-----	106, 155	41, 672	138, 754	32, 749	132, 753	16, 219	85, 638	1, 900
	City corporation.....	701, 511	426, 276	-----	30, 421	41, 672	138, 754	32, 749	7, 610	9, 884	12, 245	1, 900
	School district.....	859, 622	629, 017	-----	75, 734	-----	-----	-----	125, 143	6, 335	23, 393	-----
167	Beaumont, Tex.....	1, 727, 946	1, 155, 445	-----	4, 396	12, 465	12, 569	19, 320	122, 752	58, 726	23, 736	318, 547
168	McKeesport, Pa.....	1, 829, 079	1, 142, 265	-----	19, 072	19, 362	126, 941	43, 063	113, 242	34, 725	55, 169	275, 240
	City corporation.....	885, 551	486, 745	-----	-----	19, 362	126, 941	43, 063	1, 042	23, 664	12, 494	275, 240
	School district.....	943, 528	655, 520	-----	19, 072	-----	-----	-----	112, 200	11, 061	42, 675	-----
169	York, Pa.....	1, 314, 731	915, 233	-----	35, 740	50, 940	70, 767	10, 437	104, 912	89, 225	37, 477	-----
	City corporation.....	679, 810	440, 691	-----	14, 488	50, 940	70, 767	10, 437	-----	75, 642	16, 845	-----
	School district.....	634, 921	474, 542	-----	21, 252	-----	-----	-----	104, 912	13, 583	20, 632	-----
170	Haverhill, Mass.....	2, 475, 928	1, 743, 843	\$267, 711	31, 223	10, 050	16, 656	4, 334	36, 503	41, 349	143, 189	191, 070
171	Bay City, Mich.....	2, 401, 835	1, 422, 088	-----	-----	6, 071	63, 110	6, 527	213, 264	64, 026	42, 421	584, 328
	City corporation.....	1, 446, 007	716, 736	-----	-----	6, 071	63, 110	6, 527	6, 030	40, 825	22, 380	584, 328
	School district.....	955, 828	705, 352	-----	-----	-----	-----	-----	207, 234	23, 201	20, 041	-----
172	Elmira, N. Y.....	2, 250, 909	1, 889, 268	78, 510	-----	42, 603	99, 014	13, 636	185, 437	23, 608	51, 348	367, 485
173	Charleston, W. Va.....	2, 496, 329	1, 604, 716	-----	7, 650	29, 446	714, 582	32, 746	14, 358	55, 916	30, 669	6, 246
	City corporation.....	1, 473, 816	657, 020	-----	7, 650	29, 446	714, 582	32, 746	279	21, 969	3, 658	6, 246
	School district.....	1, 022, 713	947, 696	-----	-----	-----	-----	-----	14, 079	33, 927	27, 011	-----
174	Medford, Mass.....	2, 253, 948	1, 709, 698	189, 209	28, 364	6, 205	36, 527	4, 776	30, 610	31, 650	45, 470	171, 469
175	Galveston, Tex.....	2, 117, 539	1, 106, 587	-----	-----	13, 062	1, 394	12, 786	377, 094	100, 574	189, 662	316, 430

176	Pontiac, Mich.....	2,578,830	1,802,672		12,677	187,823	13,066	128,816	78,232	121,740	233,494
	City corporation.....	1,657,964	948,163		12,677	187,823	13,066	850	24,018	88,833	234,484
	School district.....	1,020,546	807,509					123,466	80,334	87,337	
177	Chelsea, Mass.....	2,344,161	1,775,836	220,571	24,867	10,378	10,134	10,228	20,817	34,738	167,989
178	Stockton, Calif.....	2,640,028	1,482,233			82,306	306,116	82,932	649,399	78,845	54,879
	City corporation.....	1,585,935	956,891			82,306	306,116	82,932	34,834	78,189	33,818
	School district.....	1,054,093	525,342						614,565	14,229	34,818
179	Perth Amboy, N. J.....	2,023,126	1,238,897	5,041	617	34,794	95,772	10,881	122,727	78,833	19,914
180	Pittsfield, Mass.....	2,102,347	1,348,145	821,513	26,702	7,168	101,530	8,555	33,667	6,101	41,167
181	Lexington, Ky.....	1,658,028	1,256,221			113,547	92,576	10,418	73,070	46,829	10,438
182	Lima, Ohio.....	2,063,991	1,261,273	1,479		80,965	342,690	15,430	18,947	43,957	58,780
	City corporation.....	1,346,240	607,384	1,479		80,965	342,690	15,430	39,050	26,672	270,450
	School district.....	707,751	653,889						16,947	4,907	32,108
183	Madison, Wis.....	3,249,410	2,214,994	133,626		42,570	296,851	9,284	102,581	66,518	54,564
184	Newport News, Va.....	1,060,656	834,409	449	4,366	109,833		29,724	83,734	13,002	9,665
185	Montgomery, Ala.....	1,491,593	804,400			267,432	152,236	47,608	105,848	6,732	61,694
186	Greensboro, N. C.....	2,218,338	972,246	814	5,150	92,979	684,691	24,535	137,780	68,079	185,842
187	East Chicago, Ind.....	2,500,837	1,362,573		10,320	33,801	798,122	15,794	75,805	17,819	7,626
	City corporation.....	1,841,388	730,894		5,160	33,801	798,122	15,794	5,772	8,652	238,977
	School district.....	719,449	631,679		5,160				70,033	9,167	3,410
188	New Rochelle, N. Y.....	3,456,832	2,792,301	174,135		40,874	83,462	7,846	255,418	39,966	62,691
189	Columbus, Ga.....	1,440,839	790,988		8,588	122,031	26,107	44,151	65,530	33,719	165,773
190	Evanston, Ill.....	2,032,735	2,119,803			131,848	284,957	26,879	62,087	27,139	54,010
	City corporation.....	1,678,237	736,901			131,848	284,957	26,879	8,304	23,276	40,061
	School district.....	1,443,425	1,371,837						58,783	3,836	13,948
	Park district.....	11,073	11,045							28	
191	Pueblo, Colo.....	2,273,468	1,212,848			24,066	336,054	21,074	191,164	33,634	39,906
	City corporation.....	1,581,407	721,233			24,066	336,054	21,074	12,055	28,471	23,734
	School district.....	692,059	491,615						179,109	5,163	16,172
192	Fitchburg, Mass.....	2,214,672	1,458,220	311,298	25,448	11,096	29,179	7,229	36,181	27,687	136,393
193	San Jose, Calif.....	2,478,272	1,100,285			45,588	595,083	64,086	637,271	24,824	111,135
	City corporation.....	1,403,415	636,235			45,006	595,083	64,086	1,978	24,824	36,203
	School district.....	1,074,857	464,050			582			635,293		74,932
194	Waco, Tex.....	1,676,996	1,209,173			10,058		17,153	148,099	46,216	29,890
195	Muskegon, Mich.....	2,266,259	1,382,543			10,746	236,685	24,908	152,696	186,571	81,184
	City corporation.....	1,297,463	740,377			10,746	236,685	24,908	50	30,079	63,692
	School district.....	968,796	642,166						152,646	156,492	17,492
196	Brookline, Mass.....	3,086,461	2,216,271	451,685	21,898	28,953	9,816	3,226	14,312	8,978	63,353
197	Salem, Mass.....	2,138,422	1,479,897	250,673	22,682	4,138	10,414	4,704	26,641	22,147	113,225

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
198	Jamestown, N. Y.....	\$2,723,005	\$1,291,230	\$83,851	-----	\$110,193	\$274,927	\$17,257	\$166,637	\$4,159	\$105,628	\$669,623
	City corporation.....	1,776,572	531,668	68,899	-----	110,193	274,927	17,257	3,867	3,083	97,255	669,623
	School district.....	913,219	726,348	14,452	-----	-----	-----	-----	162,970	1,076	8,373	-----
	County supervisors' fund.....	33,214	33,214	-----	-----	-----	-----	-----	-----	-----	-----	-----
199	Butte, Mont.....	1,212,942	827,703	-----	\$15,884	13,369	141,071	90,450	93,838	23,912	6,715	-----
	City corporation.....	718,630	432,199	-----	15,884	13,369	141,071	90,450	875	20,765	3,917	-----
	School district.....	494,412	395,504	-----	-----	-----	-----	-----	92,963	3,147	2,798	-----
200	Williamsport, Pa.....	1,309,678	974,870	-----	38,560	41,173	74,765	10,750	91,908	22,401	38,509	16,742
	City corporation.....	604,070	419,630	-----	17,258	41,173	74,765	10,750	-----	11,377	22,475	16,742
	School district.....	705,608	555,340	-----	31,302	-----	-----	-----	91,908	11,024	16,034	-----
201	Muncie, Ind.....	1,372,728	1,081,054	-----	6,215	3,102	141,375	2,931	69,706	15,293	23,717	29,335
	City corporation.....	678,013	479,071	-----	3,100	3,102	141,375	2,931	871	10,040	8,188	29,335
	School district.....	694,716	601,983	-----	3,115	-----	-----	-----	68,835	5,253	15,529	-----
202	Hamilton, Ohio.....	2,428,778	1,050,273	7,915	-----	60,489	234,585	14,093	18,962	45,412	26,573	968,476
	City corporation.....	2,128,099	781,206	7,915	-----	60,489	234,585	14,093	4,226	41,801	13,308	968,476
	School district.....	300,679	269,067	-----	-----	-----	-----	-----	14,736	3,611	13,265	-----
203	Lorain, Ohio.....	1,826,872	1,084,668	3,778	-----	48,475	232,958	58,024	109,709	46,129	20,913	221,218
	City corporation.....	1,324,603	816,532	3,778	-----	48,475	232,958	57,769	96,073	42,484	5,316	221,218
	School district.....	501,269	468,136	-----	-----	-----	-----	255	13,636	3,645	16,597	-----
204	Everett, Mass.....	2,245,759	1,584,274	225,522	24,172	5,774	26,232	5,299	63,046	23,721	49,109	238,610
205	Chicopee, Mass.....	2,188,939	1,218,659	297,756	20,988	5,720	49,611	7,971	29,632	9,185	17,046	531,768
206	Springfield, Mo.....	1,081,362	779,952	-----	10,722	121,773	29,689	15,954	84,399	13,349	21,908	3,616
	City corporation.....	653,339	463,903	-----	10,722	121,773	29,689	15,954	-----	4,821	12,861	3,616
	School district.....	428,023	426,049	-----	-----	-----	-----	-----	84,399	8,528	9,047	-----

207	Battle Creek, Mich.....	1,744,588	1,818,158		2,730	78,285	11,900	124,029	21,806	55,718	189,170	
	City corporation.....	830,396	842,750		2,730	78,285	11,900	1,800	7,873	34,738	131,170	
	School district.....	914,142	756,408					122,229	14,333	20,978		
208	Durham, N. C.....	1,425,573	579,040	616	2,205	44,043	148,853	4,893	231,198	50,505	17,949	840,578
209	Columbus, S. C.....	1,478,561	890,771		8,250	115,861	37,139	41,432	86,411	13,731	20,990	283,478
	City corporation.....	999,844	496,901		3,664	113,398	37,139	41,432	4,226	6,959	12,649	283,478
	School district.....	478,717	372,870		4,586	1,963			84,185	6,772	8,341	
210	Dubuque, Iowa.....	1,896,965	1,245,449			17,680	362,005	11,523	27,847	6,827	44,734	180,900
	City corporation.....	1,229,102	611,618			17,680	362,005	11,523	1,561	2,042	41,773	180,900
	School district.....	667,863	633,831						26,286	4,785	2,961	
211	Stamford, Conn.....	2,311,228	2,101,954	10,909	1,623	15,389	32,888	15,306	45,909	30,964	56,286	
	City corporation.....	1,223,624	1,116,644			14,529	32,888	15,306	7,448	15,049	21,726	
	Town.....	1,087,604	985,310	10,909	1,623	860			38,466	15,915	34,560	
212	Joliet, Ill.....	1,871,924	1,111,543			58,451	330,774	13,417	62,531	25,678	47,265	222,250
	City corporation.....	987,609	327,391			58,451	330,774	13,417		25,354	9,972	222,250
	School district.....	850,374	750,774						62,531	319	36,950	
	Park district.....	33,741	33,378								368	
213	Aurora, Ill.....	1,733,842	1,147,427			47,533	185,016	15,440	50,384	19,766	63,649	204,627
	City corporation.....	1,131,292	607,267			47,533	185,016	15,440	11,581	19,766	40,082	204,627
	School district.....	602,550	540,160						38,803		23,587	
214	Superior, Wis.....	1,639,845	1,146,980	47,745		111,981	144,482	81,064	81,276	16,146	10,171	
215	Council Bluffs, Iowa.....	2,077,230	1,176,195		6,225	14,675	546,437	13,023	28,245	20,739	44,131	225,560
	City corporation.....	1,348,634	497,787		6,225	14,675	546,437	13,023	2,035	18,621	24,271	225,560
	School district.....	728,596	678,408						26,210	2,118	21,860	
216	Rock Island, Ill.....	1,358,965	834,082			36,492	295,651	13,592	40,385	5,795	33,066	99,932
	City corporation.....	787,279	313,500			36,492	295,651	13,592	1,034	4,431	22,647	99,932
	School district.....	571,716	520,582						39,351	1,364	10,419	
217	Taunton, Mass.....	2,077,914	987,434	220,980	21,411	5,636	15,873	5,826	24,941	39,978	69,981	685,904
218	Portsmouth, Ohio.....	1,317,980	764,265	24,460		65,100	77,977	23,964	35,622	30,158	59,008	237,536
	City corporation.....	820,012	299,758	24,460		65,100	77,977	23,964	20,008	22,956	48,353	237,536
	School district.....	497,978	464,507						15,614	7,202	10,655	
219	Quincy, Ill.....	1,564,492	957,509			17,926	288,122	7,630	52,679	28,459	20,818	191,349
	City corporation.....	962,024	423,857			17,926	288,122	7,630	1,686	24,474	7,680	191,349
	School district.....	584,802	516,378						51,993	3,985	13,346	
	Sanitary district.....	17,666	17,274								392	
220	New Brunswick, N. J.....	1,807,644	1,072,936	9,120		47,636	168,148	4,975	112,890	76,005	95,228	230,606

TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
221	Austin, Tex.....	\$1,938,371	\$905,244			\$3,412		\$10,213	\$152,493	\$31,408	\$66,427	\$769,174
	City corporation.....	1,527,263	669,782			3,412		10,213	152,493	14,354	60,323	769,174
	School district.....	411,108	235,462							17,054	6,099	
222	Ogden, Utah.....	1,751,816	860,028			16,924	\$323,787	20,507	268,941	12,628	41,120	167,881
	City corporation.....	1,043,504	441,828			16,924	363,787	20,507	1,706	9,130	21,741	167,881
	School district.....	708,312	418,200						267,235	3,498	19,379	
223	Kokomo, Ind.....	961,595	729,291		\$5,570	1,412	131,602	4,605	50,762	4,097	27,152	7,204
	City corporation.....	554,443	401,383		2,785	1,412	131,602	4,605	1,111	1,025	3,416	7,204
	School district.....	407,152	327,908		2,785				49,651	3,072	23,736	
224	Easton, Pa.....	1,225,300	985,141		47,856	37,201		11,164	82,798	38,914	18,375	3,851
	City corporation.....	530,885	432,056		18,579	37,201		11,164		23,341	4,693	3,851
	School district.....	694,415	553,085						82,798	15,573	13,682	
225	Waterloo, Iowa.....	1,657,815	1,180,923		15,041	15,246	199,865	13,766	19,188	8,727	26,252	178,807
	City corporation.....	882,402	439,776		15,041	15,246	199,865	13,766	1,578	6,424	11,899	178,807
	School district.....	775,413	741,147						17,610	2,303	14,353	
226	Wilmington, N. C.....	1,029,449	741,419	\$1,051	17,437	85,307	21,970	6,394	1,321	8,003	25,890	120,057
	City corporation.....	672,237	403,853	1,051	9,672	84,412	21,970	621	6,014	267	24,320	120,057
	School district.....	357,212	337,566		7,765	895		5,773	1,054	2,589	1,570	
227	Danville, Ill.....	1,155,640	849,412			58,731	177,394	16,206	35,877	1,840	15,887	293
	City corporation.....	649,162	393,780			58,731	177,394	16,206		1,840	918	293
	School district.....	506,478	455,632						35,877		14,969	
228	Hazleton, Pa.....	976,876	734,232		55,592	12,966	16,817	5,309	95,859	22,942	33,859	
	City corporation.....	330,967	264,877		15,557	12,966	16,817	5,309		13,519	1,922	
	School district.....	645,909	469,355		40,035				95,859	9,423	30,937	

229	Auburn, N. Y.....	1,422,083	882,894	40,183	78,038	72,807	4,896	131,240	14,853	33,047	165,758
230	Poughkeepsie, N. Y.....	1,014,715	1,205,009	103,009	31,865	143,705	4,110	124,243	30,375	81,434	193,295
231	Orange, N. J.....	1,632,882	1,034,664	3,267	1,540	63,519	1,244	163,642	100,364	23,195	134,044
232	Petersburg, Va.....	950,285	865,348	2,373	6,859	100,371	2,098	12,471	58,901	30,478	111,300
233	Amsterdam, N. Y.....	1,558,608	779,474	79,481	167,198	39,134	2,108	372,540	20,023	7,866	191,089
	City corporation.....	958,465	315,310	79,481	167,198	39,134	2,108	143,128	24,568	6,474	191,089
	School district.....	594,493	463,518					129,412	655	1,112	
	County supervisors' fund.....	651	651								
234	Waltham, Mass.....	1,683,740	1,193,818	208,063	18,690	4,492	12,471	8,967	29,821	13,173	49,067
235	Norristown, Pa.....	790,116	888,285		91,720	16,177		1,919	58,639	17,858	15,808
	City corporation.....	801,164	290,526		21,560	16,177		1,919		1,104	2,437
	School district.....	488,952	597,759		70,160				58,639	16,749	8,437
236	Lewiston, Me.....	951,354	895,859	7,610	18,090	10,877	2,621	13,488	65,706	13,500	85,513
237	Green Bay, Wis.....	1,706,298	1,120,708	50,709	45,164	144,458	12,877	84,831	15,148	55,298	165,913
238	Sheboygan, Wis.....	1,801,838	1,143,700	77,536		36,571	201,179	6,101	75,305	39,962	31,046
239	Moline, Ill.....	1,355,004	826,084			30,841	261,006	6,766	36,086	5,866	74,652
	City corporation.....	845,384	366,098			30,841	261,006	6,766	817	4,729	60,954
	School district.....	509,620	460,986						35,269	657	13,698
240	Oshkosh, Wis.....	1,681,710	1,063,095	158,489		82,148	85,034	10,467	80,048	29,745	44,131
241	Elgin, Ill.....	1,220,721	794,827			27,655	163,700	2,323	82,207	46,315	82,848
	City corporation.....	798,192	551,234			27,655	163,700	2,323	1,830	37,728	120,846
	School district.....	435,468	385,121						30,877	19,467	120,846
	Sanitary district.....	77,064	68,472							18,592	
242	Watertown, N. Y.....	1,730,881	1,213,637	74,185		57,276	84,234	6,094	115,732	22,240	46,884
243	Muskogee, Okla.....	1,561,601	933,180			38,589	111,258	22,901	79,162	98,708	79,576
	City corporation.....	989,853	499,008			38,589	111,258	22,901	108	68,750	66,992
	School district.....	571,738	434,147						79,054	24,958	3,584
244	La Crosse, Wis.....	1,544,785	1,085,288	113,442		29,229	62,038	6,984	68,057	51,831	28,076
245	Newburgh, N. Y.....	1,261,827	733,052	52,962		57,722	40,817	3,481	119,614	15,890	85,498
246	Lynchburg, Va.....	1,480,266	756,275	1,842	13,115	293,477	42,950	23,229	55,758	70,169	105,066
247	Colorado Springs, Colo.....	2,146,397	1,290,575			25,143	136,855	6,441	80,848	12,022	44,142
	City corporation.....	1,401,652	577,865			25,143	136,855	6,441	6,771	9,803	39,403
	School district.....	744,745	712,710						22,077	2,219	7,739

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays ¹		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)					(Table 17)
	Grand total.....	\$2,911,990,960	\$1,938,168,864	\$1,525,556,704	\$146,602,539	\$266,009,621	\$973,822,096	\$403,066,594	\$570,755,502	
	Group I.....	1,548,795,196	1,025,691,919	803,017,949	71,498,655	151,175,315	523,103,277	225,131,241	297,972,036	
	Group II.....	224,085,232	230,499,656	182,738,745	20,114,763	27,646,148	93,568,576	29,091,469	64,507,107	
	Group III.....	542,463,238	364,983,544	273,653,090	26,335,619	48,990,925	187,479,694	84,437,756	103,041,938	
	Group IV.....	319,402,611	209,813,725	166,009,165	19,538,866	24,265,674	109,588,886	39,714,816	69,874,070	
	Group V.....	177,261,683	117,180,020	94,136,855	9,111,616	13,931,549	60,081,663	24,721,312	35,360,351	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$523,756,518	\$386,400,810	\$295,464,720	\$14,154,502	\$76,781,598	\$187,355,708	\$59,221,167	\$78,134,551
2	Chicago, Ill.....	226,724,124	138,158,986	120,289,622	6,670,358	11,199,006	85,565,138	18,700,006	66,865,132
	City corporation.....	113,813,772	65,605,891	53,506,023	5,675,839	6,484,029	48,147,881		
	County.....	16,022,466	12,930,699	12,264,837		678,862	3,091,767		
	School district.....	53,141,906	42,983,269	41,956,020		1,027,249	10,158,637		
	Park district.....	20,234,231	8,831,151	7,632,420		1,248,731	11,353,080		
	Sanitary district.....	20,611,749	7,097,976	4,940,822	994,519	1,763,136	12,813,773		
3	Philadelphia, Pa.....	165,247,709	93,408,424	77,370,593	2,905,793	13,130,038	71,841,285	55,080,425	16,760,860
	City corporation.....	134,311,741	68,989,516	54,370,092	2,905,793	11,713,031	65,322,225		
	School district.....	30,703,925	24,184,865	22,769,186		1,416,679	6,519,000		
	Poor district.....	232,043	232,043	231,315		728			
4	Detroit, Mich.....	123,956,775	78,029,594	48,375,999	19,911,127	9,742,468	45,927,181	15,837,817	30,089,364
	City corporation.....	113,201,637	72,755,402	43,356,124	19,911,127	9,488,151	40,446,135		
	County.....	10,755,238	5,274,192	5,019,875		254,317	5,481,046		
5	Cleveland, Ohio.....	80,445,651	49,675,602	37,143,189	4,047,496	8,484,917	30,770,049	13,622,316	17,147,738
	City corporation.....	47,486,398	26,482,947	16,660,113	4,038,662	5,784,172	20,983,451		
	County.....	8,330,399	4,588,727	3,550,956	8,834	1,022,937	3,741,672		
	School district.....	23,799,716	18,558,947	16,904,954		1,651,993	5,242,769		
	Park district.....	849,138	46,981	21,166		26,816	802,167		

6	St. Louis, Mo.....	44,647,750	31,529,318	27,916,839	2,528,733	1,288,744	13,118,438	5,041,059	8,077,378
	City corporation.....	33,562,482	22,649,067	19,121,791	2,323,732	1,201,544	10,913,415		
	School district.....	11,085,268	8,880,248	8,795,048		84,200	2,205,020		
7	Baltimore, Md.....	48,019,840	32,129,375	25,109,259	1,617,198	5,408,920	15,890,445	9,651,807	6,238,638
	Boston, Mass.....	73,064,368	56,399,150	45,764,085	2,637,879	7,997,186	10,667,253	3,416,619	13,250,614
9	Los Angeles, Calif.....	129,584,636	66,072,791	47,284,777	11,322,909	6,483,105	64,511,847	22,912,633	41,599,214
	City corporation.....	81,757,589	33,402,946	17,396,873	11,325,966	4,680,107	48,354,643		
	County.....	20,780,218	12,626,702	12,214,402	6,943	405,357	8,153,516		
	School district.....	27,046,831	19,043,143	17,644,502		1,397,641	8,003,688		
10	Pittsburgh, Pa.....	48,861,728	36,047,298	28,968,106	1,805,678	4,273,516	12,514,430	5,841,574	6,673,856
	City corporation.....	21,478,017	17,373,793	13,689,060	1,779,784	1,904,949	4,101,224		
	County.....	13,371,773	7,241,404	6,723,219	26,892	1,492,298	6,130,369		
	School district.....	13,714,938	11,432,101	10,555,827		876,374	2,283,837		
11	San Francisco, Calif.....	40,612,836	27,287,673	21,017,887	2,682,298	3,587,090	13,325,168	5,097,252	8,227,911
12	Buffalo, N. Y.....	47,171,264	31,554,621	27,344,393	1,409,691	2,800,837	15,616,343	10,708,876	4,907,467
	City corporation.....	41,923,946	28,342,156	24,283,744	1,409,691	2,646,721	13,580,790		
	County.....	6,248,318	3,212,465	3,060,649		154,116	2,035,553		

Group II.—CITIES HAVING A POPULATION OF 800,000 TO 800,000

13	Milwaukee, Wis.....	\$37,800,467	\$23,921,304	\$20,788,287	\$1,207,586	\$1,925,431	\$13,379,163	\$2,497,616	\$10,881,547
	City corporation.....	30,290,488	19,752,100	17,195,089	1,207,586	1,349,425	10,538,888		
	County.....	7,009,979	4,169,204	3,593,198		576,006	2,840,275		
14	Washington, D. C.....	31,917,016	23,896,421	23,025,625	776,139	64,657	8,050,595	\$280,180	8,330,775
16	Newark, N. J.....	38,276,788	28,684,228	23,311,376	1,801,978	3,570,869	9,592,585	7,224,272	2,368,308
	City corporation.....	31,732,608	24,337,924	19,655,539	1,801,978	2,830,407	7,394,684		
	County.....	6,544,180	4,346,299	3,655,837		690,462	2,197,881		
16	Minneapolis, Minn.....	31,538,364	19,809,609	16,713,970	611,224	2,484,415	11,728,755	5,093,764	6,634,991
	City corporation.....	28,073,073	17,520,840	14,701,735	611,224	2,207,881	10,552,232		
	County.....	3,465,292	2,288,769	2,012,235		276,534	1,176,523		
17	New Orleans, La.....	22,400,794	15,381,819	10,722,537	2,413,988	2,245,294	7,018,975	899,190	7,418,165
	City corporation.....	20,494,050	14,949,341	10,377,754	2,413,988	2,157,599	5,544,709		
	Levee district.....	1,906,744	432,478	344,783		87,695	1,474,266		
18	Cincinnati, Ohio.....	28,046,820	22,988,002	16,297,352	1,722,740	4,967,910	5,058,818	161,925	5,220,743
	City corporation.....	15,728,711	12,882,436	6,998,462	1,713,557	4,200,417	2,846,275		
	County.....	5,317,207	4,032,630	3,740,712	9,183	302,725	1,264,587		
	School district.....	7,000,902	6,052,946	5,558,178		464,798	947,956		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)					Interest (Table 16)
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
19	Kansas City, Mo.	\$21,373,328	\$16,858,423	\$13,798,049	\$1,602,332	\$1,457,142	\$4,514,905	\$1,102,123	\$3,412,782
	City corporation	9,894,736	8,365,821	5,993,228	1,602,332	770,261	1,528,915		
	County	2,580,942	2,451,476	2,382,213		69,283	129,466		
	School district.....	8,897,650	6,041,126	5,423,508		617,618	2,856,524		
20	Seattle, Wash.	26,999,242	25,759,025	18,725,307	8,367,812	3,696,406	11,240,217	2,367,078	8,873,139
	City corporation	27,218,924	17,436,050	6,972,999	7,849,679	2,613,372	9,782,874		
	County	3,293,362	2,594,922	2,283,516	6,121	305,285	608,440		
	School district.....	5,385,331	4,890,373	4,437,349		453,024	494,958		
	Port of Seattle.....	1,191,025	837,680	31,443	611,512	294,725	853,945		
21	Indianapolis, Ind.	23,281,885	13,876,374	12,322,554	28,386	1,525,434	9,405,511	2,873,846	6,531,665
	City corporation	13,551,254	6,587,089	5,868,955	28,386	691,748	6,964,165		
	County	2,563,921	1,699,110	1,334,035		365,075	864,811		
	School district.....	7,166,710	5,590,176	5,121,504		468,611	1,576,535		
22	Rochester, N. Y.	26,670,251	18,374,761	15,683,871	633,427	2,057,463	8,296,500	2,998,600	5,296,981
	City corporation	24,373,660	16,789,850	14,109,408	633,427	2,047,015	7,583,810		
	County	2,296,591	1,584,911	1,574,463		10,448	711,690		
23	Jersey City, N. J.	26,263,277	20,979,695	16,348,917	949,651	3,681,127	5,283,682	5,745,556	461,974
	City corporation	20,041,556	17,168,572	13,138,157	949,651	3,080,764	2,872,984		
	County	6,221,721	3,811,123	3,210,760		600,363	2,410,598		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
24	Louisville, Ky.	\$11,890,505	\$8,057,794	\$6,880,732	\$458,149	\$718,913	\$3,802,711	\$504,472	\$3,298,239
25	Toledo, Ohio.....	15,172,106	10,987,146	8,373,347	786,692	1,827,107	4,185,053	1,178,680	3,006,373
	City corporation	9,363,871	6,350,857	4,279,158	786,692	1,285,037	3,003,014		
	School district.....	5,818,328	4,636,289	4,094,189		542,100	1,182,039		

26	Portland, Oreg.....	19,677,240	11,709,872	7,983,841	1,655,137	2,099,194	7,947,248	4,256,063	3,611,283
	City corporation.....	12,099,459	6,822,182	2,594,517	1,176,827	1,749,338	3,277,271		
	School district.....	5,537,841	3,944,700	3,806,907		137,786	1,683,141		
	Port of Portland.....	2,039,946	942,990	282,117	598,810	152,068	1,066,836		
27	Akron, Ohio.....	12,303,355	7,529,763	5,340,761	361,199	1,804,808	4,776,592	2,309,928	2,466,664
	City corporation.....	8,464,374	4,496,137	2,701,345	361,199	1,433,893	4,437,817		
	School district.....	3,838,981	3,030,326	2,639,416		370,910	338,656		
28	Denver, Colo.....	22,877,638	13,100,435	10,612,231	935,806	1,552,608	9,777,108	6,268,226	3,508,677
	City corporation.....	13,949,831	8,428,733	6,273,716	945,506	1,217,511	5,563,098		
	School district.....	8,887,707	4,673,702	4,338,515		835,197	4,214,005		
29	Columbus, Ohio.....	15,662,812	10,231,046	7,013,575	991,309	2,226,162	8,431,766	2,353,074	3,078,692
	City corporation.....	10,715,721	6,300,945	3,592,250	991,309	1,717,386	4,414,776		
	School district.....	4,947,091	3,930,101	3,421,325		508,776	1,016,990		
30	Providence, R. I.....	17,339,861	10,669,093	8,790,627	552,053	1,326,518	6,670,768	4,413,877	2,256,891
31	Oakland, Calif.....	13,715,481	8,866,397	8,047,573	329,454	489,370	4,849,094	330,168	4,518,916
	City corporation.....	8,109,000	4,411,628	3,806,247	329,454	275,927	3,697,372		
	School district.....	5,424,954	4,437,586	4,224,635		212,951	987,308		
	Sanitary district.....		492			492			
	Utility district.....	181,035	16,891	16,691			164,344		
32	St. Paul, Minn.....	18,094,274	10,318,822	7,811,809	741,926	1,735,087	7,745,452	4,909,461	2,835,991
33	Atlanta, Ga.....	10,760,539	7,707,538	6,525,055	513,286	669,197	3,043,001	362,289	2,680,713
34	Omaha, Nebr.....	15,645,911	10,258,420	6,326,295	2,110,734	1,821,391	5,387,491	2,338,333	3,049,158
	City corporation.....	7,547,792	3,824,674	2,883,335	106,045	835,294	3,723,110		
	School district.....	4,673,305	3,874,855	3,439,904		434,951	798,458		
	Public utilities district.....	3,424,814	2,558,891	3,056	2,004,689	551,146	865,923		
35	Birmingham, Ala.....	9,071,272	5,069,256	4,124,531	152,608	812,117	3,982,016	1,911,323	2,070,693
36	San Antonio, Tex.....	7,153,916	4,780,034	4,035,194	32,477	711,363	2,373,882	1,276,109	1,097,773
	City corporation.....	5,115,283	2,823,241	2,275,003	32,477	515,761	2,292,042		
	School district.....	2,038,633	1,956,793	1,761,191		195,602	81,840		
37	Worcester, Mass.....	11,925,616	9,281,487	8,253,928	374,519	653,040	2,644,129	375,310	2,268,819
38	Dallas, Tex.....	11,024,849	6,304,942	4,827,780	517,073	960,089	4,719,907	2,584,339	2,135,568
39	Richmond, Va.....	12,087,820	7,456,456	4,891,329	1,135,489	1,429,638	4,631,364	2,830,837	1,800,527
40	Syracuse, N. Y.....	11,614,693	8,260,149	6,886,867	352,541	1,020,741	3,354,544	920,814	2,433,730
	City corporation.....	11,476,833	8,122,339	6,749,057	352,541	1,020,741	3,354,544		
	County supervisors' fund.....	137,810		137,810					
41	New Haven, Conn.....	8,497,805	6,478,767	5,945,850	3,027	529,890	2,019,038	931,229	1,087,809
42	Memphis, Tenn.....	8,442,659	6,610,479	4,907,654	423,218	1,279,607	1,832,180	871,253	960,927

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 64.

² Excess of payments for expenses and interest over revenue receipts.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)					Interest (Table 16)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
43	Dayton, Ohio.....	\$8,960,482	\$5,635,580	\$4,604,783	\$222,651	\$808,146	\$3,324,902	\$1,450,661	\$1,874,241
	City corporation.....	5,728,008	3,037,875	2,228,409	222,651	686,815	2,690,133		
	School district.....	3,232,474	2,597,705	2,376,374		221,331	634,769		
44	Norfolk, Va.....	7,711,302	6,208,497	3,862,216	461,741	1,884,540	1,502,805	589,397	913,408
45	Houston, Tex.....	12,473,729	6,333,963	4,856,403	332,004	1,145,556	6,139,760	4,437,965	1,701,781
	City corporation.....	8,082,540	4,084,467	2,795,701	332,004	958,762	3,998,073		
	School district.....	4,391,189	2,249,496	2,060,702		188,794	2,141,683		
46	Bridgeport, Conn.....	7,276,191	5,787,671	5,234,722		552,940	1,488,520	393,845	1,094,675
47	Youngstown, Ohio.....	7,087,305	5,118,685	3,854,232		925,545	1,068,620	\$1,353,702	3,322,322
	City corporation.....	3,917,856	2,644,474	1,518,914		689,652	1,373,382		
	School district.....	2,976,060	2,467,746	2,248,853		238,893	487,314		
	Park district.....	194,389	86,465	86,465			107,924		
48	Hartford, Conn.....	9,959,440	7,664,083	6,235,192	726,766	702,155	2,295,857	577,871	1,717,486
	City corporation.....	7,272,552	5,655,149	4,432,519	726,766	495,884	1,617,403		
	School district.....	2,686,888	2,008,934	1,802,643		206,291	677,954		
49	Fort Worth, Tex.....	4,670,601	3,920,161	2,940,097	291,493	688,671	650,440	253,128	908,563
50	Grand Rapids, Mich.....	10,785,013	5,918,496	5,057,473	327,692	533,333	4,846,515	2,400,379	2,446,136
	City corporation.....	6,130,394	3,141,489	2,472,703	327,692	341,094	2,988,905		
	School district.....	4,654,619	2,777,009	2,584,770		192,239	1,857,610		
51	Springfield, Mass.....	10,101,815	7,829,719	6,779,044	341,774	708,901	2,272,096	51,841	2,323,937
52	Scranton, Pa.....	5,936,297	4,284,697	4,042,519	203	241,975	721,600	182,118	539,482
	City corporation.....	2,722,787	2,143,604	1,937,418	203	145,983	579,193		
	School district.....	2,263,600	2,141,093	2,046,101		96,992	142,407		

83	Paterson, N. J.....	10,307,318	5,974,431	4,371,463	100	708,869	4,381,887	4,121,806	310,391
84	Des Moines, Iowa.....	11,004,708	5,969,827	4,851,405	265,850	789,773	4,135,176	1,917,691	2,217,485
	City corporation.....	6,176,838	2,051,618	2,283,706	265,850	589,863	3,124,720		
	School district.....	4,828,266	2,817,909	2,567,699		220,210	2,010,456		
85	Nashville, Tenn.....	4,784,026	3,066,382	2,822,424	260,266	613,692	1,087,644	223,863	863,781
86	Trenton, N. J.....	7,424,994	5,456,077	4,376,261	426,889	658,227	1,368,817	1,102,729	776,088
87	Salt Lake City, Utah.....	5,546,121	4,898,816	3,749,311	281,843	557,356	957,611	430,810	1,388,421
	City corporation.....	3,223,061	2,437,108	1,708,480	281,843	448,782	785,976		
	School district.....	2,323,040	2,461,608	2,039,831		111,574	171,635		
88	Fall River, Mass.....	3,099,942	5,809,652	4,969,741	821,997	517,914	2,290,290	1,519,699	770,591
89	Camden, N. J.....	6,946,066	4,867,223	3,858,902	308,308	700,013	2,078,672	1,809,436	369,436
90	Flint, Mich.....	9,691,012	4,693,626	3,291,581 ¹	657,483	744,561	4,997,357	3,823,379	1,474,008
	City corporation.....	5,709,949	2,831,446	1,782,342 ¹	657,483	391,621	2,878,503		
	School district.....	3,981,063	1,862,179	1,509,239		352,940	2,118,854		
91	Wilmington, Del.....	4,175,008	3,481,891	2,697,996	805,866	477,999	603,147	196,687	496,460
92	New Bedford, Mass.....	7,788,251	6,211,393	5,185,923	315,833	709,637	1,576,858	599,358	977,500
93	Cambridge, Mass.....	6,439,726	4,631,737	4,658,439	400,063	593,285	817,938	344,057	1,161,995
94	Erie, Pa.....	5,319,403	3,422,202	2,727,625	299,971	394,606	1,897,301	849,987	1,547,364
	City corporation.....	3,097,523	1,692,320	1,140,136	299,971	252,213	1,405,208		
	School district.....	2,221,875	1,729,882	1,587,489		142,393	491,993		
95	Tulsa, Okla.....	9,418,911	3,748,890	2,748,640	221,813	783,446	5,670,012	2,381,408	3,288,604
	City corporation.....	6,638,384	3,018,027	1,145,804	221,813	660,910	4,620,357		
	School district.....	2,780,527	1,730,872	1,602,836		132,536	1,049,655		
96	Albany, N. Y.....	9,016,976	5,447,300	4,290,114	546,878	620,308	3,568,676	2,530,919	1,037,757
	City corporation.....	5,777,189	5,208,517	4,041,331	546,878	620,308	3,568,676		
	County supervisors' fund.....	238,783	238,783	238,783					
97	Kansas City, Kans.....	7,210,372	5,054,890	2,708,069	1,457,610	889,211	2,155,482	516,945	1,638,537
	City corporation.....	5,226,456	3,318,949	1,169,888	1,457,610	691,451	1,907,507		
	School district.....	1,863,678	1,617,073	1,495,115		121,958	246,605		
	Drainage district.....	120,238	118,868	43,066		75,802	1,370		
98	Yonkers, N. Y.....	10,951,549	7,089,204	5,788,079	411,567	889,558	3,862,345	2,544,608	1,317,737
99	Reading, Pa.....	4,877,332	3,810,671	2,266,827	265,812	397,032	2,057,661	1,308,120	689,531
	City corporation.....	2,210,964	1,436,027	1,107,559	265,812	115,656	721,037		
	School district.....	2,667,268	1,374,644	1,149,268		181,376	1,336,624		
70	Duluth, Minn.....	6,553,539	4,597,526	3,338,754	750,562	508,210	1,956,013	862,365	2,313,378
	City corporation.....	4,259,890	2,712,536	1,606,850	750,562	355,124	1,547,354		
	School district.....	2,293,649	1,884,990	1,731,904		153,086	408,659		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17. p. 54.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—		
		All governmental costs	For expenses and interest					For outlays ¹	Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)					(Table 17)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
71	Lowell, Mass.....	\$5,800,757	\$5,020,972	\$4,244,675	\$423,197	\$353,100	\$779,785	\$77,705		\$702,080
72	Spokane, Wash.....	4,463,935	3,734,631	3,211,124	210,895	312,612	729,304		\$525,379	1,254,683
	City corporation.....	2,654,664	1,970,532	1,517,917	210,895	231,720	694,132			
	School district.....	1,809,271	1,774,099	1,693,207		80,892	35,172			
73	Elizabeth, N. J.....	5,398,747	3,727,661	3,287,935	3,916	435,810	1,671,086	877,781		793,305
74	Canton, Ohio.....	5,579,064	3,432,723	2,370,031	176,210	886,482	2,146,341	722,430		1,423,911
	City corporation.....	3,737,925	1,728,018	1,020,407	176,210	631,341	2,009,907			
	School district.....	1,841,139	1,704,705	1,349,624		255,141	136,434			
75	San Diego, Calif.....	9,878,912	4,908,214	3,617,925	612,195	678,094	4,670,698	1,474,511		3,196,187
	City corporation.....	6,676,749	3,053,124	1,899,679	612,195	541,250	3,023,625			
	School district.....	2,902,163	1,855,090	1,718,246		136,844	1,047,073			
76	Oklahoma City, Okla.....	7,726,492	3,870,650	2,801,980	266,375	802,295	3,855,642	1,876,536		1,979,306
	City corporation.....	5,193,244	2,018,807	1,201,419	266,375	551,013	3,170,437			
	School district.....	2,523,248	1,851,843	1,600,561		251,282	676,405			
77	Tacoma, Wash.....	9,763,195	4,326,520	2,752,258	965,644	608,618	5,436,675	3,271,077		2,165,598
	City corporation.....	7,193,041	2,721,858	1,203,753	965,644	552,461	4,476,183			
	School district.....	2,417,939	1,475,263	1,419,379		55,864	942,676			
	Park district.....	147,215	129,399	129,126		273	17,816			
78	Lynn, Mass.....	5,625,672	4,334,656	3,630,548	371,566	332,542	1,190,916	265,184		925,732
79	Waterbury, Conn.....	6,859,115	4,647,475	3,894,794	118,525	634,156	2,211,640	1,522,462		689,178
	City corporation.....	6,766,165	4,609,611	3,867,296	118,525	620,790	2,179,654			
	School district.....	72,950	40,864	27,498		13,366	32,086			

80	Utica, N. Y.....	\$ 849, 011	\$ 879, 077	\$ 221, 227	800	854, 240	2 272, 094	1, 248, 251	1, 024, 683
	City corporation.....	4 737, 012	4 464, 078	3 109, 228	800	354, 350	2 272, 094		
	County supervisors' fund.....	111, 999	111, 999	111, 999					
81	El Paso, Tex.....	\$ 563, 741	\$ 550, 358	1, 951, 710	193, 058	411, 589	1, 007, 386	568, 548	438, 838

Group IV.—CITIES HAVING A POPULATION OF 80,000 TO 100,000

82	Somerville, Mass.....	\$3, 564, 641	\$3, 052, 408	\$2, 701, 908	\$123, 022	\$227, 358	\$512, 238	\$22, 208	\$490, 030
83	Fort Wayne, Ind.....	\$ 735, 364	\$ 416, 209	2 499, 882	744, 802	201, 725	2 319, 158	522, 984	1, 794, 171
	City corporation.....	3 340, 653	1 838, 450	1 053, 049	744, 802	40, 699	1 502, 203		
	School district.....	2 294, 711	1 577, 759	1 416, 633		161, 126	816, 952		
84	Jacksonville, Fla.....	\$ 612, 233	\$ 220, 393	2 739, 557	972, 937	507, 889	1 391, 850	88, 810	1 303, 040
	City corporation.....	4 569, 864	3 302, 428	1 098, 492	972, 937	401, 029	1 206, 436		
	School district.....	1 043, 369	867, 965	751, 095		106, 860	185, 414		
85	Knoxville, Tenn.....	\$ 918, 866	\$ 186, 941	2 237, 805	241, 509	707, 627	731, 925	854, 689	\$ 122, 704
86	Evansville, Ind.....	\$ 433, 287	\$ 218, 612	2 094, 500	287, 879	164, 133	914, 775	178, 409	1, 093, 184
	City corporation.....	2 191, 710	1 426, 667	1 048, 619	287, 879	90, 099	765, 143		
	School district.....	1 241, 577	1 091, 945	1 017, 881		74, 004	149, 632		
87	Lawrence, Mass.....	\$ 464, 069	\$ 089, 108	\$ 463, 951	298, 639	276, 518	1 425, 501	884, 468	540, 098
88	Savannah, Ga.....	\$ 489, 159	\$ 091, 961	1 706, 798	203, 086	182, 132	397, 198	82, 207	314, 991
	City corporation.....	2 134, 428	1 745, 784	1 305, 304	203, 086	177, 444	388, 644		
	School district.....	364, 731	346, 177	341, 489		4, 688	8, 554		
89	Schenectady, N. Y.....	\$ 564, 651	\$ 335, 610	\$ 796, 140	165, 516	373, 948	2 229, 041	1 007, 992	1 221, 049
90	Allentown, Pa.....	\$ 819, 051	\$ 002, 218	1 707, 355	102, 411	102, 452	816, 833	254, 816	562, 017
	City corporation.....	1 368, 268	831, 596	702, 762	102, 411	66, 413	436, 712		
	School district.....	1 460, 783	1 070, 622	944, 593		126, 039	380, 121		
91	Wichita, Kans.....	\$ 494, 838	\$ 626, 659	2 185, 224	11, 306	480, 129	1 868, 174	665, 331	1 202, 848
	City corporation.....	3 011, 799	1 204, 206	950, 908	11, 306	301, 962	1 747, 568		
	School district.....	1 483, 064	1 362, 453	1 234, 316		128, 137	120, 611		
92	Bayonne, N. J.....	\$ 030, 941	\$ 648, 361	\$ 617, 701	384, 639	646, 021	1 882, 580	821, 876	660, 704
93	Long Beach, Calif.....	\$ 980, 095	\$ 831, 651	4 006, 893	1 270, 146	554, 642	7 148, 444	1 815, 008	5 333, 466
	City corporation.....	9 465, 988	3 897, 049	2 275, 011	1 270, 146	351, 892	6 559, 839		
	School district.....	3 524, 107	1 934, 602	1 731, 852		202, 750	1 589, 605		
94	Tampa, Fla.....	\$ 277, 838	\$ 305, 989	1 733, 871	275, 020	387, 098	1 881, 549	1 401, 754	480, 095
	City corporation.....	3 438, 466	1 809, 623	1 195, 534	275, 020	336, 072	1 628, 530		
	School district.....	839, 882	496, 366	538, 337		48, 028	253, 019		

* For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 84.
 † Excess of payments for expenses and interest over revenue receipts.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—		
		All governmental costs	For expenses and interest					For outlays ¹ (Table 17)	Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
95	Harrisburg, Pa.....	\$4,123,083	\$2,608,982	\$2,224,728	\$143,314	\$225,945	\$1,529,101	\$743,282	\$755,819	
	City corporation.....	2,050,682	1,238,761	957,315	143,314	138,182	811,921			
	School district.....	2,082,401	1,366,221	1,277,408		87,813	717,180			
96	Manchester, N. H.....	3,089,710	2,682,788	2,230,548	176,756	275,484	406,922	\$214,672	621,594	
97	Peoria, Ill.....	3,158,132	2,287,460	2,168,141	2,446	116,873	870,672	142,596	728,076	
	City corporation.....	1,680,318	1,151,200	1,083,059	2,446	65,695	509,118			
	School district.....	1,222,958	1,021,278	972,805		48,478	201,690			
	Pleasure driveway and park district.....	274,846	114,982	112,277		2,705	159,864			
98	South Bend, Ind.....	5,637,494	2,877,387	2,416,161	204,248	256,958	2,760,127	418,145	2,341,982	
	City corporation.....	3,303,113	1,548,914	1,036,826	204,248	107,840	1,954,199			
	School district.....	2,334,381	1,328,453	1,379,335		149,118	805,928			
99	Hamtramck, Mich.....	3,806,530	2,324,754	1,714,688	330,933	279,133	1,480,776	908,550	577,196	
	City corporation.....	2,345,594	1,445,206	985,319	330,933	127,954	900,388			
	School district.....	1,459,936	879,548	728,369		151,179	580,388			
100	St. Joseph, Mo.....	3,215,587	2,064,892	1,870,287	1,082	193,548	1,150,695	807,875	342,820	
	City corporation.....	2,209,601	1,122,620	974,087	1,082	147,441	1,148,981			
	School district.....	945,986	942,272	896,170		46,102	8,714			
101	Wilkes-Barre, Pa.....	3,660,785	2,262,242	2,058,757	6,048	100,437	1,428,523	670,122	758,401	
	City corporation.....	2,217,452	1,191,948	1,024,607	6,048	161,898	1,025,504			
	School district.....	1,473,313	1,070,294	1,041,750		28,544	403,019			
102	Gary, Ind.....	4,041,222	2,550,309	2,392,902	27,840	129,567	1,490,913	219,490	1,271,423	
	City corporation.....	2,119,170	1,167,159	1,095,084	27,840	44,285	952,011			
	School district.....	1,922,052	1,383,150	1,297,818		85,282	538,902			

108	Rockford, Ill.	3,857,796	2,869,856	2,008,918	159,641	228,907	1,188,942	168,779	1,019,163
	City corporation	2,090,702	1,170,028	884,869	139,641	149,818	918,674		
	School district	1,871,841	1,122,910	1,048,714		74,106	348,981		
	Park district	99,253	70,918	86,335		2,983	20,687		
104	Sioux City, Iowa	4,655,220	2,484,740	2,148,537	148,017	163,186	2,170,490	526,753	1,643,737
	City corporation	2,896,026	1,064,145	854,106	148,017	80,022	1,609,891		
	School district	2,069,194	1,398,898	1,294,431		104,164	660,699		
105	Portland, Me.	4,078,082	2,285,933	2,659,476	298,118	488,344	692,149	194,839	497,310
	City corporation	2,419,792	2,978,868	2,650,732	78,678	347,133	643,234		
	Bridge district	14,810	14,810	7,003		7,607			
	Water district	627,613	378,988	1,307	186,440	187,941	248,928		
	Pier site district	16,067	16,067	404		14,668			
106	Little Rock, Ark.	2,308,045	1,568,182	1,273,914	12,394	211,824	709,018	265,014	454,004
	City corporation	818,905	785,981	743,131	12,394	30,456	82,924		
	School district	674,681	662,594	620,526		82,068	22,087		
	Sewer and street improvement district	814,459	169,557	10,257		149,300	654,603		
107	Charleston, S. C.	4,292,227	2,964,438	1,825,361	973,728	465,349	1,827,789	728,878	601,911
	City corporation	3,886,789	2,873,190	1,159,810	973,728	439,652	1,313,699		
	School district	405,438	391,248	365,551		24,697	14,190		
108	Sacramento, Calif.	6,237,112	4,077,739	2,213,160	238,289	526,300	2,159,378	616,627	1,542,751
	City corporation	4,007,962	2,310,462	1,680,383	338,289	291,790	1,697,500		
	School district	2,176,051	1,767,277	1,532,767		234,510	468,774		
	Utility district	53,099					53,099		
109	Troy, N. Y.	2,747,994	2,951,895	2,632,030	114,101	305,764	796,099	168,159	627,940
	City corporation	2,420,461	2,626,741	2,210,698	114,101	300,942	794,720		
	Lansingburg school district	168,420	167,388	162,661		4,822	1,037		
	County supervisors' fund	169,113	168,771	168,771			342		
110	Binghamton, N. Y.	5,426,972	3,171,881	2,725,495	206,668	289,218	2,255,691	1,373,478	882,113
111	Saginaw, Mich.	3,453,263	2,382,252	1,949,164	178,510	259,878	1,071,011	235,592	835,419
	City corporation	2,209,183	1,163,401	634,718	178,510	145,178	1,055,789		
	School district	1,244,080	1,228,851	1,114,461		114,400	15,222		
112	Johnstown, Pa.	3,714,549	2,253,519	1,968,430	849	294,240	1,461,080	361,070	699,960
	City corporation	1,861,543	1,047,150	869,694	849	176,617	814,393		
	School district	1,853,006	1,206,369	1,098,736		117,623	646,687		
113	East St. Louis, Ill.	2,681,868	1,601,135	1,396,821		204,314	1,080,733	188,536	892,197
	City corporation	1,800,600	776,258	644,862		131,396	1,024,242		
	School district	752,535	718,130	678,222		83,908	34,406		
	Park district	128,733	106,747	72,737		84,010	21,986		

* For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—		
		All governmental costs	For expenses and interest					For outlays ¹	Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)					(Table 17)
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
114	Terre Haute, Ind.....	\$2,889,856	\$2,225,872	\$2,003,226	\$37,805	\$124,841	\$603,984	\$89,602	\$674,322	
	City corporation.....	1,364,421	1,022,091	898,446	37,805	86,841	332,330			
	School district.....	1,525,435	1,203,781	1,104,781		39,000	271,654			
115	Pawtucket, R. I.....	3,687,689	2,324,318	1,747,550	187,206	889,562	1,363,371	709,318	654,053	
116	Highland Park, Mich.....	5,698,772	3,527,375	2,996,618	152,948	377,809	2,081,397	1,079,366	1,002,031	
	City corporation.....	3,214,047	2,063,892	1,711,046	162,948	199,599	1,150,154			
	School district.....	2,394,725	1,463,482	1,285,572		177,910	931,243			
117	Lansing, Mich.....	6,004,402	3,721,133	1,930,909	1,855,362	404,862	2,283,269	532,568	1,750,701	
	City corporation.....	4,484,733	2,761,368	971,144	1,855,362	404,862	1,723,365			
	School district.....	1,519,669	959,765	959,765			559,904			
118	Passaic, N. J.....	4,890,827	2,945,630	2,578,493		367,137	1,945,197	1,729,217	215,980	
119	Springfield, Ohio.....	2,309,655	1,679,300	1,351,065	105,065	222,570	630,355	\$191,804	822,159	
	City corporation.....	1,390,980	852,276	621,173	105,065	126,038	538,704			
	School district.....	918,675	827,024	730,492		96,532	91,651			
120	Chester, Pa.....	1,780,403	1,435,228	1,240,848	720	196,060	842,180	53,689	288,491	
	City corporation.....	758,447	587,950	480,573	720	108,657	170,497			
	School district.....	1,021,956	850,278	760,275		90,008	171,683			
121	Hoboken, N. J.....	4,321,989	4,279,985	3,275,683	280,631	717,671	42,004	641,594	683,598	
122	Racine, Wis.....	2,734,067	1,930,616	1,621,185	112,977	196,454	803,451	109,762	698,740	
123	Winston-Salem, N. C.....	5,380,259	1,952,187	1,200,920	128,000	528,361	3,428,072	2,780,353	667,719	
124	New Britain, Conn.....	3,023,283	2,282,106	1,918,350	96,077	217,679	764,177	357,789	409,388	
125	Chattanooga, Tenn.....	2,557,630	1,524,778	1,417,164	44,999	362,628	732,852	514,360	218,492	

126	Altoona, Pa.....	2,621,068	1,635,853	1,361,144	88,673	185,836	965,206	445,132	840,078
	City corporation.....	1,396,945	706,668	514,413	88,873	104,382	694,577		
	School district.....	1,224,113	929,185	846,731		79,454	295,929		
127	Mobile, Ala.....	2,672,836	1,525,822	1,134,015	158,893	232,614	1,147,314	923,256	224,068
	City corporation.....	1,964,292	1,043,173	661,632	158,893	222,628	921,089		
	School district.....	708,574	482,349	472,383		9,986	226,225		
128	Berkeley, Calif.....	2,872,948	2,524,153	2,342,222	10,013	173,918	344,795	331,663	678,490
	City corporation.....	1,264,693	1,046,837	985,235	10,013	51,589	247,846		
	School district.....	1,531,330	1,474,989	1,352,690		122,329	54,341		
	Utility district.....	46,935	4,327	4,327			42,608		
129	Brookton, Mass.....	2,466,336	2,782,382	2,384,364	146,454	251,564	683,954	97,160	781,114
130	Springfield, Ill.....	2,145,222	2,225,384	1,573,166	605,179	147,039	919,838	174,510	745,328
	City corporation.....	2,080,081	1,255,930	648,322	605,179	102,420	824,151		
	School district.....	948,928	866,857	825,626		41,231	82,071		
	Pleasure driveway and park district.....	116,213	102,597	99,218		3,379	13,616		
131	Bethlehem, Pa.....	2,558,304	1,694,089	1,264,159	87,706	344,224	862,215	231,937	630,278
	City corporation.....	1,257,523	782,390	498,202	87,706	176,482	495,133		
	School district.....	1,300,781	932,699	765,957		167,742	367,082		
132	Huntington, W. Va.....	2,248,855	1,774,205	1,631,131	14,490	128,584	1,474,660	234,060	1,240,590
	City corporation.....	1,831,204	689,477	637,249	14,490	37,738	1,141,727		
	School district.....	1,417,651	1,084,728	993,882		90,846	332,923		
133	Cicero, Ill.....	2,622,635	1,804,307	1,399,166	160,895	244,246	819,328	224,587	594,741
	City corporation.....	1,712,490	968,221	635,242	160,895	172,084	744,269		
	School district.....	632,301	809,566	752,272		57,294	22,735		
	Park district.....	78,844	26,520	11,652		14,868	62,324		
134	Quincy, Mass.....	2,836,261	2,889,024	2,487,384	113,444	288,196	947,237	78,160	1,028,397
135	Lincoln, Nebr.....	2,829,840	2,378,572	1,620,547	529,892	228,133	1,451,268	268,012	1,183,256
	City corporation.....	2,494,833	1,241,542	578,216	529,892	133,434	1,253,291		
	School district.....	1,299,488	1,110,441	1,021,705		88,736	189,047		
	Sanitary district.....	35,519	26,589	20,626		5,963	8,930		
136	Holyoke, Mass.....	4,863,310	3,774,241	2,516,105	1,027,494	230,642	1,089,069	123,994	1,213,063
137	East Orange, N. J.....	2,532,662	2,509,313	2,071,159	153,757	284,397	1,023,379	306,106	717,273
138	Portsmouth, Va.....	2,414,061	1,640,034	974,464	172,119	493,451	774,027	757,252	16,775
139	Covington, Ky.....	1,792,555	1,451,083	1,130,891	182,621	137,671	341,472	170,829	170,643
	City corporation.....	1,385,511	1,081,540	788,053	182,621	110,966	303,971		
	School district.....	407,044	369,543	342,838		26,705	37,501		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)					Interest (Table 16)
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
140	Macon, Ga.....	\$2,641,845	\$1,513,818	\$1,211,688	\$188,920	\$113,210	\$1,128,027	\$750,532	\$377,495
	City corporation.....	2,081,080	1,134,019	832,262	188,920	112,837	947,041		
	School district.....	560,765	379,799	379,426		373	180,986		
141	Roanoke, Va.....	2,757,745	1,628,482	1,331,047	16,476	280,959	1,129,263	872,645	256,618
142	Jackson, Mich.....	2,964,298	1,703,874	1,351,721	131,981	220,172	1,260,424	645,163	615,261
	City corporation.....	2,066,304	1,043,847	735,650	131,981	178,816	1,022,447		
	School district.....	897,994	659,927	616,071		41,356	237,977		
143	Shreveport, La.....	3,978,614	1,851,484	1,387,356	125,948	338,180	2,128,130	975,219	1,152,911
	City corporation.....	2,703,454	1,239,522	867,437	125,948	246,137	1,463,932		
	School district.....	1,275,160	611,962	519,919		92,043	664,198		
144	Fresno, Calif.....	2,395,835	2,284,779	2,130,481	4,843	149,455	111,056	\$35,396	146,452
	City corporation.....	1,134,173	1,059,500	1,018,326	4,843	36,831	74,673		
	School district.....	1,261,662	1,225,279	1,112,155		112,124	36,383		
145	Niagara Falls, N. Y.....	5,265,657	2,957,727	2,284,960	176,715	516,052	2,307,930	1,439,994	867,936
146	Lakewood, Ohio.....	3,388,407	2,466,956	1,745,501	213,927	507,628	919,451	242,680	676,771
	City corporation.....	1,678,867	1,048,731	653,244	213,927	231,800	581,136		
	School district.....	1,809,540	1,418,225	1,092,257		255,968	338,315		
147	Lancaster, Pa.....	2,049,180	1,304,813	1,016,880	190,692	97,241	744,367	675,072	69,295
	City corporation.....	915,272	686,464	484,786	190,692	30,986	228,808		
	School district.....	1,133,908	618,349	532,094		66,255	515,559		
148	Wheeling, W. Va.....	3,110,309	1,944,376	1,568,498	162,783	223,095	1,166,933	570,578	595,355
	City corporation.....	1,912,937	1,020,044	661,844	162,783	195,417	892,893		
	School district.....	1,197,372	924,332	896,654		27,673	273,040		
149	Pasadena, Calif.....	8,077,256	4,961,213	3,015,984	1,555,703	889,825	3,116,043	74,131	3,041,912
	City corporation.....	5,728,388	3,388,858	1,522,751	1,555,703	310,404	2,337,530		
	School district.....	2,350,868	1,672,355	1,493,233		79,122	778,513		

180	Topeka, Kans.....	2,774,693	1,719,163	1,247,548	245,813	126,108	1,055,800	261,230	694,170
	City corporation.....	1,824,341	965,423	632,196	245,813	116,747	828,946		
	School district.....	950,352	753,740	615,352		9,361	226,854		
181	Wichita Falls, Tex.....	1,750,446	1,250,744	746,392	132,703	477,749	390,696	114,184	285,512
	City corporation.....	838,130	600,126	234,026	99,678	162,428	234,004		
	School district.....	811,077	649,346	512,366		315,321	156,692		
	Water improvement district.....	101,239	201,272	17,226	33,025	200,999			
182	Augusta, Ga.....	1,935,182	1,798,716	1,486,162	122,283	157,321	106,406	328,019	488,488
	City corporation.....	1,289,857	1,249,397	971,607	122,283	152,357	138,960		
	School district.....	645,325	549,319	514,555		5,964	37,446		
183	Kalamazoo, Mich.....	2,778,511	1,914,109	1,520,456	197,782	198,899	964,403	158,768	716,635
	City corporation.....	1,461,811	958,829	690,099	197,782	80,968	492,982		
	School district.....	1,316,700	955,280	830,357		117,931	471,421		
184	Newton, Mass.....	4,470,004	2,280,898	2,828,088	127,897	278,436	1,239,136	442,310	796,826
185	Atlantic City, N. J.....	7,540,270	5,592,061	4,294,333	240,264	828,468	1,048,209	1,104,691	848,518
186	Decatur, Ill.....	2,545,903	1,482,619	1,017,883	273,477	141,769	1,113,284	523,828	590,461
	City corporation.....	1,432,898	735,977	372,033	273,477	89,868	688,916		
	School district.....	961,859	681,489	640,219		51,901	280,077		
	Park district.....	151,146	14,153	14,332		628	136,291		
187	Davenport, Iowa.....	2,645,432	1,790,741	1,612,180	24,914	152,647	854,691	125,935	680,696
	City corporation.....	1,668,851	860,307	758,349	24,914	88,044	702,544		
	School district.....	1,076,581	924,434	853,831		64,603	152,147		
188	Charlotte, N. C.....	4,812,782	1,882,212	1,204,335	275,804	402,073	2,680,570	2,085,861	544,709
189	Malden, Mass.....	2,620,049	1,964,052	1,664,422	86,884	202,746	665,997	285,308	380,689
190	Oak Park, Ill.....	3,307,292	1,958,059	1,528,619	180,087	238,353	1,354,143	349,760	1,004,383
	City corporation.....	1,921,292	935,741	592,758	180,087	150,901	885,461		
	School district.....	1,243,742	974,060	934,868		87,452	468,682		
	Park district.....	43,258	43,258	30,993		12,300			
191	Kenosha, Wis.....	3,360,262	1,741,825	1,516,739	92,504	132,582	1,618,437	347,004	1,270,833
192	Hammond, Ind.....	4,492,260	2,064,565	1,718,896	243,879	135,090	2,397,905	60,447	2,458,442
	City corporation.....	2,354,447	979,807	685,713	243,879	50,815	2,374,640		
	School district.....	1,137,813	1,084,758	1,033,183		84,275	23,265		
193	Mount Vernon, N. Y.....	4,842,135	3,262,971	3,014,826	212,813	425,332	1,589,164	1,311,851	277,313
	City corporation.....	2,947,826	1,881,199	1,844,205	212,813	324,181	1,066,427		
	School district.....	1,894,309	1,381,772	1,170,621		101,151	522,737		
194	Cedar Rapids, Iowa.....	2,222,040	1,334,290	1,206,377	75,680	158,233	687,750	17,550	705,800
	City corporation.....	1,048,942	632,108	490,597	75,680	64,051	416,744		
	School district.....	1,173,098	702,182	715,780		94,182	271,006		

1 For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 64.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays: (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)					Interest (Table 16)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000									
165	Woonsocket, R. I.....	\$3,008,748	\$1,826,227	\$1,822,745	\$104,802	\$409,180	\$1,172,521	\$628,618	\$548,908
166	New Castle, Pa.....	1,789,427	1,278,686	1,149,615	-----	129,021	610,791	228,294	282,497
	City corporation.....	892,906	472,322	420,618	-----	51,709	420,584	-----	-----
	School district.....	896,521	806,314	729,002	-----	77,312	90,207	-----	-----
167	Beaumont, Tex.....	2,125,908	1,347,526	860,036	195,688	292,802	778,382	897,062	880,420
168	McKeesport, Pa.....	1,996,613	1,615,474	1,305,800	186,584	123,090	381,189	167,534	213,605
	City corporation.....	1,097,633	825,807	573,099	186,584	66,124	271,820	-----	-----
	School district.....	898,980	789,667	732,701	-----	56,966	109,313	-----	-----
169	York, Pa.....	1,417,886	1,194,571	1,129,046	-----	65,525	223,315	103,155	120,180
	City corporation.....	745,450	551,248	495,150	-----	55,098	194,202	-----	-----
	School district.....	672,436	643,323	632,896	-----	10,427	29,113	-----	-----
170	Haverhill, Mass.....	2,686,789	2,136,055	1,952,807	94,530	88,718	550,784	210,861	339,878
171	Bay City, Mich.....	2,504,109	1,929,762	1,338,570	306,460	284,723	574,847	102,274	472,073
	City corporation.....	1,680,175	1,120,573	661,690	306,460	152,523	568,602	-----	-----
	School district.....	814,934	809,189	676,889	-----	132,200	5,745	-----	-----
172	Elmira, N. Y.....	2,151,808	1,749,076	1,448,152	188,622	102,802	402,732	\$99,101	501,833
173	Charleston, W. Va.....	2,818,803	1,389,062	1,190,619	10,997	178,446	1,429,741	322,474	1,107,267
	City corporation.....	1,409,268	663,986	571,438	10,997	81,551	745,272	-----	-----
	School district.....	1,409,535	725,076	628,181	-----	96,895	684,469	-----	-----
174	Medford, Mass.....	2,425,980	1,819,778	1,548,698	94,852	175,928	606,202	172,032	434,170
175	Galveston, Tex.....	3,102,020	1,688,174	1,214,204	166,929	317,041	1,418,846	984,481	429,365

176	Fontana, Mich.....	2,866,027	1,724,147	1,274,079	187,028	263,040	1,141,890	367,407	864,383
	City corporation.....	1,454,989	958,128	611,098	187,028	169,999	496,844		
	School district.....	1,411,058	766,022	662,981		103,041	646,036		
177	Chelsea, Mass.....	2,869,860	2,117,973	1,828,994	48,867	340,392	751,687	525,699	226,188
178	Stockton, Calif.....	2,605,245	1,918,827	1,700,747	5,996	212,094	1,686,418	965,217	721,201
	City corporation.....	2,610,898	1,041,594	903,636	6,996		1,699,294		
	School district.....	994,377	877,243	797,131		80,112	117,134		
179	Perth Amboy, N. J.....	2,825,690	1,864,841	1,255,261	244,437	365,143	990,456	802,574	188,294
180	Pittsfield, Mass.....	1,946,364	1,578,498	1,418,354	31,683	128,451	867,876		828,659
181	Lexington, Ky.....	1,433,780	1,225,733	1,100,076	2,514	123,143	210,056	158,983	432,295
								222,239	
182	Lima, Ohio.....	2,211,179	1,448,980	879,376	127,811	441,798	762,199	117,188	645,011
	City corporation.....	1,414,594	863,846	550,216	127,811	393,819	550,748		
	School district.....	796,585	585,134	329,160		56,974	211,451		
183	Madison, Wis.....	4,129,865	2,189,164	1,794,296	143,516	251,362	1,940,701	890,455	1,060,246
184	Newport News, Va.....	1,088,408	904,815	733,554	2,942	198,319	188,543	21,753	161,840
185	Montgomery, Ala.....	1,773,020	1,289,159	886,589	104,392	298,178	483,801	371,427	112,434
186	Greensboro, N. C.....	4,680,571	1,855,688	930,758	101,932	323,008	2,324,883	2,462,233	862,650
187	East Chicago, Ind.....	5,024,473	1,506,085	1,223,242	56,664	226,129	3,518,438	2,463,636	1,054,802
	City corporation.....	3,757,532	859,464	648,301	56,664	154,499	2,898,068		
	School district.....	1,266,941	646,571	574,941		71,630	620,370		
188	New Rochelle, N. Y.....	5,128,587	3,176,333	2,932,279		244,054	1,952,254	1,671,755	280,499
189	Columbus, Ga.....	1,849,504	1,070,934	893,942	66,269	110,703	776,570	408,665	369,908
190	Evanston, Ill.....	3,708,797	2,213,751	1,889,178	137,854	186,719	1,495,046	676,062	818,984
	City corporation.....	1,635,281	1,110,170	867,709	137,854	104,607	525,111		
	School district.....	2,061,037	1,091,102	1,008,990		82,112	969,935		
	Park district.....	12,479	12,479	12,479					
191	Pueblo, Colo.....	2,212,685	1,667,766	1,097,301	251,098	319,367	544,919		60,781
	City corporation.....	1,480,231	1,057,237	549,294	251,098	256,845	422,994		
	School district.....	732,454	610,529	548,007		62,522	121,925		
192	Fitchburg, Mass.....	2,101,461	1,809,441	1,635,970	119,750	143,721	262,020		58,211
193	San Jose, Calif.....	2,579,329	1,600,632	1,370,793		129,839	1,078,697	101,057	977,640
	City corporation.....	1,267,371	667,448	516,491		50,867	699,923		
	School district.....	1,311,958	933,184	854,302		78,882	378,774		
194	Waco, Tex.....	1,848,305	1,310,298	1,076,327	125,815	108,166	538,007	171,309	368,698
195	Muskegon, Mich.....	2,343,411	1,481,878	1,165,530	121,337	195,011	861,533	77,152	784,381
	City corporation.....	1,202,436	741,602	468,377	121,337	151,888	460,834		
	School district.....	1,140,975	740,276	697,153		43,123	400,699		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)					Interest (Table 16)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
196	Brookline, Mass.....	\$3,378,548	\$2,617,901	\$2,314,839	\$137,600	\$165,462	\$760,647	\$292,087	\$466,560
197	Salem, Mass.....	2,189,032	1,866,551	1,620,160	128,440	117,901	322,481	60,610	271,871
198	Jamestown, N. Y.....	2,899,016	1,931,261	1,462,621	237,370	181,370	967,655	176,011	791,644
	City corporation.....	1,876,161	1,086,619	687,816	237,370	111,432	789,543		
	School district.....	967,898	809,896	739,768		69,038	178,112		
	County supervisors' fund.....	35,047	35,047	35,047					
199	Butte, Mont.....	1,132,811	1,078,322	926,837		151,485	54,489	\$80,131	134,620
	City corporation.....	681,040	646,674	511,030		135,644	34,366		
	School district.....	451,771	431,648	415,807		15,841	20,123		
200	Williamsport, Pa.....	1,245,056	1,049,594	993,667	858	55,069	195,462	64,622	260,084
	City corporation.....	653,279	466,818	440,846	858	25,114	186,461		
	School district.....	591,777	582,776	552,821		29,955	9,001		
201	Muncie, Ind.....	1,447,629	1,014,208	908,374	14,827	93,007	433,421	74,901	368,520
	City corporation.....	809,450	403,116	365,762	14,827	22,627	406,334		
	School district.....	638,179	611,092	540,612		70,480	27,087		
202	Hamilton, Ohio.....	2,251,765	1,759,665	826,968	655,779	277,118	491,900	175,013	666,913
	City corporation.....	1,758,707	1,284,843	369,869	655,779	239,195	490,864		
	School district.....	496,058	496,022	457,099		37,923	1,036		
203	Lorain, Ohio.....	1,953,640	1,492,271	1,050,991	120,361	320,919	461,369	127,768	333,601
	City corporation.....	1,237,330	817,510	475,684	120,361	221,465	419,820		
	School district.....	716,310	674,761	575,307		99,454	41,549		
204	Everett, Mass.....	2,151,829	1,893,190	1,619,047	76,756	197,387	258,639	93,930	352,669
205	Chicopee, Mass.....	2,424,167	1,744,691	1,299,671	349,660	93,400	679,676	235,231	444,346

206	Springfield, Mo.....	1,148,968	804,602	890,190	8,106	89,798	290,701	94,031	180,760
	City corporation.....	562,165	401,241	888,408	8,106	7,731	160,924		
	School district.....	586,228	403,361	461,784		81,467	80,867		
207	Battle Creek, Mich.....	1,694,877	1,231,945	1,028,872	138,831	69,742	462,632		612,593
	City corporation.....	849,048	604,168	419,565	138,831	45,242	244,890		
	School district.....	845,829	627,777	606,277		21,600	217,752		
208	Durham, N. C.....	1,862,809	1,147,878	738,376	170,166	344,084	704,933	426,937	277,906
209	Columbia, S. C.....	1,476,166	1,188,694	853,718	111,293	194,718	316,472		318,867
	City corporation.....	894,738	794,758	525,370	111,263	168,125	99,980		
	School district.....	581,428	394,936	328,348		26,593	216,492		
210	Dubuque, Iowa.....	2,284,820	1,212,878	974,801	70,203	168,169	1,072,147	387,835	684,292
	City corporation.....	1,623,723	700,658	530,656	70,203	99,696	923,168		
	School district.....	661,097	512,118	443,645		68,473	148,979		
211	Stamford, Conn.....	2,430,438	1,850,520	1,690,523		159,997	579,918	119,210	460,708
	City corporation.....	1,112,907	847,865	774,643		73,222	265,042		
	Town.....	1,317,531	1,002,656	915,880		86,775	314,876		
212	Joliet, Ill.....	2,082,072	1,433,608	1,092,600	149,977	190,922	648,564	210,148	438,418
	City corporation.....	920,808	674,669	416,824	149,977	107,768	246,239		
	School district.....	1,128,914	738,390	652,236		83,154	383,524		
	Park district.....	82,350	23,549	23,549			8,801		
213	Aurora, Ill.....	2,320,657	1,170,716	898,551	144,974	129,191	1,149,941	588,816	563,126
	City corporation.....	1,638,113	690,287	449,369	144,974	95,944	947,828		
	School district.....	682,544	480,429	447,182		33,247	202,115		
214	Superior, Wis.....	1,645,743	1,410,989	1,301,267		109,722	234,754	5,898	228,856
215	Council Bluffs, Iowa.....	2,262,911	1,222,067	937,117	179,042	105,908	1,040,844	185,681	855,163
	City corporation.....	1,838,401	594,367	349,837	179,042	65,488	744,034		
	School district.....	924,510	627,700	587,280		40,420	296,810		
216	Rock Island, Ill.....	1,429,592	830,313	663,718	58,017	108,578	599,279	70,597	528,682
	City corporation.....	1,018,636	425,290	281,667	58,017	85,606	593,346		
	School district.....	410,956	405,023	382,051		22,972	5,933		
217	Taunton, Mass.....	2,052,858	1,807,664	1,191,779	464,228	151,557	245,194		270,250
218	Portsmouth, Ohio.....	1,958,014	1,105,646	755,609	112,142	237,895	853,268	640,924	312,844
	City corporation.....	1,385,961	610,849	334,392	112,142	164,315	775,112		
	School district.....	572,953	494,797	421,217		73,580	78,156		
219	Quincy, Ill.....	1,678,621	951,211	807,059	93,510	50,642	727,410	114,129	613,281
	City corporation.....	1,114,937	587,567	400,787	93,510	48,270	577,370		
	School district.....	546,315	395,867	389,495		7,372	149,448		
	Sanitary district.....	17,369	16,777	16,777			592		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 29]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹		Govern-mental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)					Interest (Table 16)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
220	New Brunswick, N. J.....	\$2,184,047	\$1,581,186	\$1,233,578	\$145,171	\$202,437	\$803,761	\$377,303	\$226,458
221	Austin, Tex.....	2,231,937	1,434,706	905,172	368,622	160,912	797,231	293,566	503,665
	City corporation.....	1,491,455	1,034,260	507,348	308,622	158,290	457,195		
	School district.....	740,482	400,446	397,824		2,622	340,036		
222	Ogden, Utah.....	1,898,344	1,257,838	920,590	63,357	264,891	630,606	136,528	493,978
	City corporation.....	1,186,659	672,772	391,862	63,357	217,553	513,787		
	School district.....	701,785	585,066	528,728		47,338	116,719		
223	Kokomo, Ind.....	979,398	669,230	619,464	11,868	37,898	310,168	17,803	292,365
	City corporation.....	554,679	312,194	282,818	11,868	17,603	242,485		
	School district.....	424,719	357,036	336,646		20,390	67,683		
224	Easton, Pa.....	2,690,557	1,104,960	953,050	23	151,887	1,585,697	1,465,257	120,340
	City corporation.....	1,193,639	478,146	410,296	23	67,827	715,493		
	School district.....	1,496,918	626,814	542,754		84,060	870,104		
225	Waterloo, Iowa.....	1,589,145	1,213,376	950,405	109,773	153,198	375,769	\$68,670	444,439
	City corporation.....	898,534	692,018	393,292	109,773	68,853	336,516		
	School district.....	690,611	521,358	557,113		84,245	39,253		
226	Wilmington, N. C.....	1,070,866	1,011,055	761,933	80,039	189,083	59,811	41,417	18,394
	City corporation.....	720,302	680,491	446,870	80,039	193,582	59,811		
	School district.....	350,564	330,564	315,063		85,501			
227	Danville, Ill.....	1,376,855	830,038	717,632	935	111,471	545,817	220,215	325,602
	City corporation.....	736,596	435,782	357,316	935	77,631	300,814		
	School district.....	639,259	394,256	360,316		33,840	245,003		
228	Hazleton, Pa.....	1,305,169	899,409	804,226		95,183	405,760	328,593	77,167
	City corporation.....	628,136	337,546	277,810		59,736	290,690		
	School district.....	677,033	561,863	526,416		35,447	115,170		

229	Auburn, N. Y.....	1,368,646	1,196,672	1,016,802	114,203	65,968	169,974		51,496	233,410
230	Poughkeepsie, N. Y.....	2,053,955	1,882,663	1,090,459	117,496	174,728	661,272	149,240		532,032
231	Orange, N. J.....	2,001,665	1,346,067	1,112,115	65,004	166,946	655,598	369,772		286,515
232	Petersburg, Va.....	1,234,887	932,322	670,921	71,619	189,783	302,565	275,602		26,963
233	Amsterdam, N. Y.....	2,152,564	1,300,803	1,020,831	98,438	81,534	951,761	302,656		352,805
	City corporation.....	990,316	623,029	490,643	98,438		337,287			
	School district.....	1,191,623	577,149	529,563			614,474			
	County supervisors' fund.....	625	625	625						
234	Waltham, Mass.....	1,983,441	1,440,481	1,241,410	90,084	108,987	542,960	299,701		243,269
235	Norristown, Pa.....	975,963	646,072	588,991	1,827	55,354	329,891	185,847		144,044
	City corporation.....	299,964	239,138	226,450		1,827	10,861	30,826		
	School district.....	705,999	406,934	362,441			299,065			
236	Lewiston, Me.....	940,300	804,740	676,339	60,168	68,033	135,660		11,054	146,614
237	Green Bay, Wis.....	1,505,657	1,193,393	988,396	62,246	142,751	312,264		200,641	512,905
238	Sheboygan, Wis.....	1,717,961	1,168,292	1,043,353	61,686	63,253	549,669		83,577	633,240
239	Moline, Ill.....	1,147,883	931,407	751,325	81,437	98,645	210,476		207,121	423,597
	City corporation.....	713,685	501,056	339,339	81,437		212,609			
	School district.....	434,218	430,351	411,986			3,567			
240	Oshkosh, Wis.....	1,546,095	1,300,844	1,136,432	93,606	70,806	244,251		136,615	380,806
241	Eigin, Ill.....	1,451,408	842,876	693,846	58,414	90,616	608,532	230,687		377,845
	City corporation.....	898,143	396,114	297,668	58,414		492,029			
	School district.....	416,162	406,921	390,847			9,241			
	Sanitary district.....	147,103	39,841	5,331			107,262			
242	Watertown, N. Y.....	1,966,499	1,318,046	1,068,881	85,385	143,780	648,453	235,618		412,835
243	Muskogee, Okla.....	1,361,687	1,143,967	829,996	85,360	228,611	217,720		199,904	417,024
	City corporation.....	864,686	650,401	406,627	85,360		158,414			
	School district.....	497,001	493,566	423,369			3,435			
244	La Crosse, Wis.....	1,443,719	1,105,874	949,941	53,200	102,733	337,845		101,066	438,911
245	Newburgh, N. Y.....	1,255,627	1,084,705	948,973	60,364	75,368	170,922	53,800		117,122
246	Lynchburg, Va.....	1,630,035	1,181,871	932,205	98,569	181,097	448,164	149,769		298,395
247	Colorado Springs, Colo.....	4,493,039	1,648,905	1,098,779	367,505	182,621	2,844,134	2,346,642		497,492
	City corporation.....	3,432,405	957,691	460,756	367,505	129,430	2,474,714			
	School district.....	1,060,634	691,214	638,023		53,191	369,420			

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.

GENERAL TABLES

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 26. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest	
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and seabeats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
	Grand total.....	\$61.56	\$39.20	\$1.51	\$0.12	\$1.79	\$4.52	\$0.44	\$3.12	\$2.91	\$1.64	\$6.32	\$47.55	\$37.43	\$3.80	\$6.33	\$14.00
	Group I.....	74.22	47.93	2.07	0.04	2.17	4.70	0.44	3.06	4.74	1.86	7.17	37.52	45.03	4.01	3.43	16.71
	Group II.....	66.81	41.13	1.10	0.04	2.36	4.46	0.41	5.57	2.59	2.29	6.84	32.20	41.33	4.55	6.25	14.61
	Group III.....	48.75	30.83	1.09	0.16	1.27	4.22	0.46	2.00	1.44	1.31	5.33	37.78	25.77	2.80	5.21	10.97
	Group IV.....	49.00	30.31	0.92	0.28	1.22	3.04	0.43	2.69	1.21	1.22	3.70	36.76	29.00	3.42	4.25	12.24
	Group V.....	44.79	28.50	1.26	0.25	1.13	3.66	0.41	2.47	0.88	1.24	4.98	34.41	27.64	2.68	4.09	10.33

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$79.04	\$52.00	\$4.37	-----	\$2.45	\$2.37	\$0.42	\$4.82	\$5.84	\$0.92	\$5.65	\$65.75	\$50.27	\$2.41	\$13.06	\$13.29
2	Chicago, Ill.....	68.45	43.71	0.03	-----	2.69	9.37	0.45	1.80	4.36	2.39	3.65	46.13	40.16	2.23	3.74	22.32
3	Philadelphia, Pa.....	55.66	38.68	-----	\$0.03	0.79	0.52	0.07	1.59	3.10	2.09	3.73	47.19	30.09	1.47	6.63	8.47
4	Detroit, Mich.....	88.78	47.85	0.74	-----	1.05	6.90	0.54	3.09	1.11	3.20	23.69	64.06	39.71	13.35	3.00	24.70
5	Cleveland, Ohio.....	71.86	48.10	0.31	-----	1.48	5.69	0.67	0.52	2.86	2.33	3.91	53.04	39.06	4.32	9.06	18.31
6	St. Louis, Mo.....	43.60	31.50	-----	-----	3.40	3.51	0.20	1.21	2.93	1.54	4.31	38.69	34.20	2.35	1.58	9.91
7	Baltimore, Md.....	43.13	33.51	0.82	-----	1.71	1.35	0.04	1.39	3.65	0.63	5.09	40.35	31.53	2.03	6.79	7.33
8	Boston, Mass.....	59.11	31.74	3.91	0.43	0.61	0.70	0.50	1.00	6.67	3.10	5.43	72.10	58.55	3.37	10.23	16.96
9	Los Angeles, Calif.....	67.64	33.45	-----	0.40	0.89	1.23	0.56	1.35	2.91	1.74	4.62	57.05	47.45	2.86	6.77	10.37
10	Pittsburgh, Pa.....	64.23	43.47	-----	-----	3.30	3.12	0.32	4.10	2.00	1.59	6.23	49.35	38.01	4.35	6.40	14.33
11	San Francisco, Calif.....	64.23	43.47	-----	-----	3.30	3.12	0.32	4.10	2.00	1.59	6.23	49.35	38.01	4.35	6.40	14.33
12	Buffalo, N. Y.....	68.08	46.25	2.08	-----	2.12	3.98	0.20	4.65	1.37	1.88	6.11	58.91	51.05	2.63	5.23	9.16

Group II—CITIES HAVING A POPULATION OF 200,000 TO 300,000

13	Milwaukee, Wis.....	\$68.35	\$45.31	\$5.86	-----	\$1.23	\$2.56	\$0.36	\$3.53	\$1.37	\$2.86	\$4.25	\$46.08	\$40.83	\$2.37	\$3.78	\$21.37
14	Washington, D. C.....	65.29	39.08	0.01	-----	0.78	1.02	1.08	0.35	0.25	2.85	2.46	48.47	40.76	1.58	0.13	16.92
15	Newark, N. J.....	68.22	46.55	0.59	\$0.10	2.29	2.39	0.26	2.65	2.83	3.33	5.13	63.89	51.52	3.98	7.89	6.25
16	Minneapolis, Minn.....	62.16	44.19	0.33	-----	0.80	7.18	0.50	2.47	1.94	1.95	2.40	46.56	39.29	1.44	5.84	16.00
17	New Orleans, La.....	64.01	36.22	-----	0.21	2.66	2.99	0.21	2.02	1.12	1.64	7.63	37.11	24.87	5.83	5.43	17.99
18	Cincinnati, Ohio.....	68.91	40.75	1.37	-----	2.26	1.25	0.84	2.39	0.94	3.21	5.91	56.16	39.81	4.21	12.14	12.78
19	Kansas City, Mo.....	56.01	38.24	-----	-----	2.37	1.16	0.18	1.75	2.36	2.14	5.79	46.58	33.13	4.43	4.08	9.43
20	Seattle, Wash. ¹	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
21	Indianapolis, Ind.....	56.88	40.08	-----	0.13	0.87	12.02	0.07	1.64	0.62	1.57	0.17	38.67	34.84	0.08	4.25	18.20
22	Rochester, N. Y.....	74.65	47.79	2.49	-----	2.20	7.27	0.14	5.38	1.63	2.10	4.65	57.95	49.46	2.00	6.49	16.70
23	Jersey City, N. J.....	65.08	44.73	0.33	0.03	2.22	0.67	0.08	5.46	2.80	1.80	3.06	66.54	51.86	3.01	11.68	* 1.47

Group III—CITIES HAVING A POPULATION OF 100,000 TO 200,000

24	Louisville, Ky.....	\$37.96	\$22.78	-----	-----	\$2.49	\$2.69	\$0.19	\$2.79	\$1.02	\$1.58	\$4.43	\$26.94	\$23.00	\$1.53	\$2.40	\$11.08
25	Toledo, Ohio.....	48.69	33.27	\$0.53	-----	1.49	4.55	0.45	0.61	2.14	0.92	4.72	38.23	29.14	2.74	6.36	10.46
26	Portland, Oreg. ¹	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
27	Akron, Ohio ¹	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
28	Denver, Colo.....	56.13	37.12	-----	-----	1.58	5.26	0.53	1.00	2.41	3.03	8.21	46.64	37.78	3.33	5.53	12.49
29	Columbus, Ohio.....	47.56	29.50	0.48	-----	2.09	4.16	0.34	0.87	3.01	1.02	6.59	36.56	25.06	3.84	7.96	11.00
30	Providence, R. I.....	48.29	35.97	-----	\$0.37	0.28	0.40	0.35	0.98	2.85	1.47	5.70	39.96	32.84	2.05	4.98	8.43
31	Oakland, Calif.....	53.48	28.99	-----	-----	1.06	11.27	0.47	9.61	0.57	0.90	0.62	56.42	32.16	1.82	1.99	18.08
32	St. Paul, Minn.....	53.47	32.79	0.14	-----	2.15	6.25	0.40	4.13	2.33	1.17	4.12	41.95	31.88	3.02	7.05	11.53
33	Atlanta, Ga. ¹	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
34	Omaha, Nebr.....	62.84	32.91	-----	-----	1.02	6.89	0.52	0.55	2.36	1.27	17.32	48.44	29.87	9.97	8.60	14.40
35	Birmingham, Ala.....	35.02	13.84	-----	-----	5.01	7.53	1.76	4.17	0.73	1.11	0.86	24.89	20.17	0.75	3.97	10.13
36	San Antonio, Tex.....	36.27	24.96	-----	-----	0.39	0.19	0.18	2.98	0.76	0.60	0.21	24.62	20.79	0.17	3.66	5.65
37	Worcester, Mass.....	60.44	41.07	0.46	0.67	0.25	0.98	0.10	1.40	1.17	3.71	4.63	48.57	43.19	1.96	3.42	11.87
38	Dallas, Tex.....	44.49	27.29	-----	-----	0.16	2.88	0.36	2.88	1.23	2.70	6.94	33.23	25.45	2.73	5.06	11.26
39	Richmond, Va.....	49.60	25.96	0.49	0.49	3.81	0.57	0.41	1.64	3.24	0.56	12.25	39.95	26.21	6.08	7.66	9.65
40	Syracuse, N. Y.....	58.71	37.34	1.88	-----	1.89	7.21	0.09	3.77	0.93	1.10	4.50	45.35	37.81	1.94	5.50	13.86
41	New Haven, Conn.....	42.29	35.97	0.55	0.58	0.24	0.50	0.46	1.30	1.23	1.32	0.94	36.21	33.23	0.02	2.95	6.08
42	Memphis, Tenn.....	43.38	27.66	-----	-----	1.85	2.04	0.58	3.30	0.71	1.49	5.74	37.88	28.12	2.42	7.33	5.31
43	Dayton, Ohio.....	43.42	31.03	0.33	-----	2.02	2.19	0.78	0.55	1.72	1.41	3.40	32.59	26.63	1.29	4.67	10.84
44	Norfolk, Va. ¹	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
45	Houston, Tex. ¹	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
46	Bridgeport, Conn. ¹	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
47	Youngstown, Ohio.....	52.77	37.84	0.15	-----	1.73	5.04	0.75	0.48	1.69	1.31	3.77	32.00	24.09	2.12	5.79	20.77
48	Hartford, Conn.....	56.69	37.83	8.52	0.82	0.12	1.73	0.55	0.91	1.15	2.11	5.94	48.78	39.67	4.62	4.47	10.93

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

² Per capita excess of payments for expenses and interest over revenue receipts.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1925—Continued

(For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Tables 3 and 4)

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest	
		All revenues	Taxes				Special assessments, and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																	
49	Fort Worth, Tex.....	\$31.60	\$22.02			\$0.09		\$0.34	\$2.77	\$0.80	\$1.22	\$4.25	\$25.68	\$19.26	\$1.91	\$4.51	\$5.92
50	Grand Rapids, Mich.....	56.17	34.16			0.50	\$3.75	0.72	4.32	0.70	2.23	4.80	39.74	33.95	2.20	3.58	16.43
51	Springfield, Mass.....	71.27	52.55	\$7.08	\$0.55	0.28	1.80	0.31	1.03	0.45	2.39	4.83	54.96	47.59	2.40	4.98	16.51
52	Scranton, Pa.....	33.81	27.09		0.96	0.50	1.21	0.20	2.23	0.52	1.20	0.01	30.12	28.42	(?)	1.70	3.79
53	Paterson, N. J.....	43.66	31.16	0.28	0.09	2.43	1.13	0.09	4.42	2.71	1.35		42.17	37.20	(?)	4.97	1.48
54	Des Moines, Iowa.....	64.59	39.94			0.44	15.38	0.64	0.77	0.85	1.07	5.48	41.72	34.48	1.84	5.40	22.87
55	Nashville, Tenn.....	33.48	19.90			0.36	1.63	0.86	4.06	1.56	1.00	4.10	27.14	20.72	1.91	4.51	6.34
56	Trenton, N. J.....	47.21	31.25	0.20	0.24	1.21	2.19	0.10	3.92	2.21	1.36	4.53	41.33	33.15	3.23	4.95	5.88
57	Salt Lake City, Utah.....	45.64	27.38			1.09	5.25	0.41	6.18	0.62	1.16	3.55	35.04	28.63	2.15	4.28	10.60
58	Fall River, Mass.....	50.85	33.78	9.30	0.53	0.18	0.15	0.21	0.99	0.95	1.49	3.27	44.90	38.41	2.49	4.00	6.96
59	Camden, N. J.....	39.93	21.94	0.21	0.13	2.98	3.10	0.12	3.40	2.78	0.74	4.44	37.84	30.00	2.40	5.44	2.09
60	Flint, Mich.....	49.27	32.08			0.21	5.08	0.38	3.06	0.85	2.45	5.17	37.50	26.30	5.25	5.95	11.78
61	Wilmington, Del.....	32.89	18.35	(?)		0.78	1.62	0.46	6.65	1.22	0.33	3.59	28.78	22.30	2.53	3.95	4.10
62	New Bedford, Mass.....	60.16	40.20	9.44	0.54	0.25	0.94	0.24	1.28	0.98	1.98	4.31	51.98	43.40	2.94	5.94	8.18
63	Cambridge, Mass.....	57.14	39.75	6.93	0.53	0.32	0.20	0.17	1.12	1.38	2.18	4.57	47.35	38.20	3.42	4.74	9.79
64	Erie, Pa.....																
65	Tulsa, Okla.....	59.55	30.83			1.16	16.96	0.59	0.86	1.60	0.57	3.96	31.72	23.22	1.88	6.63	27.83
66	Albany, N. Y.....	55.01	36.58	2.89		1.01	4.40	0.15	3.21	0.54	0.29	5.93	46.21	36.31	4.04	5.26	8.80
67	Kansas City, Kans.....	57.57	30.43			0.98	6.30	0.19	0.37	1.19	0.41	17.64	43.48	23.29	12.54	7.65	14.09
68	Yonkers, N. Y.....	73.84	52.48	2.86		1.70	3.93	0.12	5.53	0.96	0.42	5.84	62.27	50.84	3.61	7.81	11.57

70	Duluth, Minn.	62.59	26.65	0.34	0.54	2.15	0.61	2.43	1.02	0.37	11.48	41.61	30.21	6.79	4.60	20.95
71	Lowell, Mass.	51.94	35.03	7.59	0.19	0.47	0.27	1.18	0.27	2.51	3.97	45.57	28.58	3.94	2.20	6.37
72	Spokane, Wash.	45.82	26.34		0.23	2.53	0.47	7.73	1.08	1.93	6.56	34.30	29.49	1.94	2.87	11.52
73	Elizabeth, N. J. ¹															
74	Canton, Ohio.	45.71	31.48	0.27	1.86	2.75	1.59	0.43	2.26	1.04	4.01	32.30	22.30	1.66	2.34	13.40
75	San Diego, Calif.	76.42	32.74		1.14	19.13	0.73	3.47	1.37	1.88	10.96	46.28	34.12	5.77	6.59	30.14
76	Oklahoma City, Okla. ¹															
77	Tacoma, Wash.	62.15	21.42		0.45	3.40	0.95	7.38	2.20	1.55	24.81	41.42	26.35	0.24	5.83	30.73
78	Lynn, Mass.	50.94	36.08	5.01	0.50	0.20	0.83	0.32	0.58	0.78	5.03	41.97	35.16	3.00	3.22	3.96
79	Waterbury, Conn. ¹															
80	Utica, N. Y.	45.25	30.72	2.36	1.04	6.32	0.05	3.76	0.87	0.34	0.09	35.17	31.68	(²)	3.49	10.08
81	El Paso, Tex.	29.66	19.24		0.28	1.09	0.28	3.16	0.56	0.68	4.15	25.23	19.26	1.91	4.06	4.83

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$35.67	\$25.42	\$3.51	\$0.62	\$0.21	\$0.89	\$0.19	\$0.58	\$0.12	\$1.16	\$22.96	\$30.74	\$27.21	\$1.24	\$2.29	\$4.93
83	Fort Wayne, Ind.	53.27	29.43		0.50	0.24	9.11	0.17	1.52	0.41	0.61	11.29	34.91	25.24	7.61	3.06	18.86
84	Jacksonville, Fla.	57.70	25.79		0.02	1.40	3.00	1.20	0.79	1.25	0.91	24.31	44.08	28.62	10.16	-5.31	13.61
85	Knoxville, Tenn.	32.38	19.40		0.03	0.82	0.97	0.53	3.43	0.49	1.18	5.51	33.67	23.65	2.55	7.48	1.80
86	Evansville, Ind.	38.69	25.84		0.10	0.48	4.32	0.05	1.52	0.52	0.62	5.12	26.91	22.08	3.08	1.75	11.68
87	Lawrence, Mass.	48.98	32.04	10.71	0.54	0.15	0.29	0.24	0.90	0.22	0.72	3.18	43.20	37.06	3.19	2.96	5.78
88	Savannah, Ga.	25.84	15.83			3.00	1.30	0.53	0.80	0.30	0.85	3.23	22.46	18.33	2.18	1.96	3.38
89	Schenectady, N. Y.	59.88	42.89	2.93		2.82	2.12	0.18	4.89	0.38	0.97	2.71	46.72	40.91	1.78	4.03	13.16
90	Allentown, Pa.	27.83	19.01		1.20	0.75	1.20	0.07	1.81	0.61	0.28	2.90	21.73	18.53	1.11	2.09	6.10
91	Wichita, Kans.	42.84	29.81			0.93	3.39	1.01	0.36	0.74	1.46	0.14	29.38	24.44	0.13	4.81	13.46
92	Bayonne, N. J.	58.68	40.60	0.07	0.03	0.77	0.33	0.04	5.95	1.67	0.39	8.83	52.37	40.70	4.33	7.28	6.32
93	Long Beach, Calif.	128.67	42.21			1.67	24.40	0.99	11.00	18.66	0.58	27.27	66.16	45.46	14.41	6.29	60.51
94	Tampa, Fla.	33.73	20.83		0.04	2.45	0.73	0.96	0.47	1.09	2.44	4.68	28.10	20.33	3.23	4.54	5.63
95	Harrisburg, Pa.	40.63	29.04		0.36	0.78	2.38	0.17	2.21	1.87	0.57	3.24	31.21	28.79	1.72	2.71	9.42
96	Manchester, N. H.	39.77	30.62	2.46	1.06	1.70	0.03	0.36		0.45	0.28	2.80	32.29	28.94	2.13	3.32	7.48
97	Peoria, Ill.	36.97	27.38			0.82	5.46	0.39	1.37	0.44	1.06	0.06	28.04	26.68	0.03	1.43	8.93
98	South Bend, Ind.	65.17	36.34		0.19	0.19	18.31	0.10	1.97	0.62	1.05	6.40	35.93	30.17	2.55	3.21	29.24
99	Hamtramck, Mich.	36.86	25.07			0.17	3.58	0.86	3.10	0.38	0.27	3.43	29.53	21.78	4.20	3.55	7.33
100	St. Joseph, Mo.	37.13	24.37			2.27	5.95	0.32	1.84	1.79	0.53	0.06	28.87	23.88	0.01	2.47	10.76
101	Wilkes-Barre, Pa.	38.90	30.25		2.41	0.95	1.47	0.41	2.47	0.22	0.67	0.05	29.14	26.61	0.08	2.45	9.77
102	Gary, Ind.	49.72	33.91			0.62	11.88	0.23	1.46	0.20	1.15	0.27	33.18	31.13	0.86	1.69	16.54
103	Rockford, Ill.	44.31	30.46			1.15	5.53	0.28	1.42	0.31	1.53	3.83	30.99	26.21	1.83	2.96	13.32
104	Sioux City, Iowa	54.21	37.99			0.64	8.60	0.30	0.72	1.11	0.69	4.16	32.63	28.21	1.88	2.54	21.59
105	Portland, Me.	51.55	36.10	0.77	0.85	0.71	1.17	0.04	3.17	1.53	1.45	5.77	44.95	35.30	3.56	6.08	6.61
106	Little Rock, Ark.	27.66	13.20		0.22	2.94	6.57	0.88	1.92	0.65	1.11	0.18	21.53	18.51	0.17	2.85	6.13

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

² Per capita excess of payments for expenses and interest over revenue receipts.

³ Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Tables 3 and 4.]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest	
		All revenues	Taxes				Special assessments, and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																	
107	Charleston, S. C.	\$48.77	\$21.67	-----	\$0.09	\$2.14	\$4.09	\$0.75	\$2.18	\$1.37	\$0.25	\$16.29	\$40.54	\$20.86	\$13.32	\$6.36	\$8.23
108	Sacramento, Calif.	77.80	35.05	-----	1.43	15.77	0.52	13.74	0.95	3.40	5.60	55.43	44.47	4.68	7.28	21.30	
109	Troy, N. Y.	49.59	33.43	\$1.95	-----	2.67	0.10	2.97	0.35	0.31	5.08	49.87	35.06	1.53	4.23	9.72	
110	Binghamton, N. Y.	55.20	37.43	2.43	-----	1.19	3.37	0.29	5.06	0.70	2.57	3.17	44.05	37.84	2.87	3.32	
111	Saginaw, Mich.	44.99	30.91	-----	0.10	3.80	0.22	4.00	1.79	0.83	8.33	33.31	27.26	2.43	3.63	11.68	
112	Johnstown, Pa.	39.92	28.69	-----	1.93	1.07	2.66	1.23	2.61	1.45	0.25	0.01	31.63	27.40	0.01	4.12	
113	East St. Louis, Ill.	34.91	21.46	-----	1.84	9.15	0.31	0.95	0.09	1.11	-----	22.42	19.56	-----	2.86		
114	Terre Haute, Ind.	39.40	31.48	-----	0.17	0.29	2.95	0.09	2.10	0.47	1.28	0.56	31.32	29.03	0.53	1.76	
115	Pawtucket, R. I.	42.58	30.22	-----	0.21	0.25	0.89	0.21	0.95	1.49	0.97	7.38	33.22	24.97	2.68	5.57	
116	Highland Park, Mich.	64.78	44.94	-----	0.28	3.22	0.64	2.32	2.35	5.09	5.92	50.43	42.84	2.19	5.40	14.33	
117	Lansing, Mich.	79.18	37.72	-----	0.13	4.08	0.40	3.15	0.78	1.97	30.94	53.83	27.93	20.04	5.86	25.33	
118	Fasale, N. J.	45.83	34.17	0.14	0.05	1.44	3.07	0.21	4.50	1.88	0.36	(*)	42.70	37.38	-----	5.32	
119	Springfield, Ohio.	36.40	24.85	0.18	-----	1.35	2.70	0.50	0.45	1.17	2.06	3.12	24.44	19.67	1.53	3.24	
120	Chester, Pa.	25.21	18.87	-----	0.75	0.50	1.81	0.25	1.65	0.69	0.70	0.03	20.99	18.11	0.01	2.87	
121	Hoboken, N. J.	72.82	52.01	0.23	0.01	2.19	3.03	0.07	5.75	1.91	0.24	4.77	62.79	48.05	4.20	10.53	
122	Racine, Wis.	33.80	24.58	3.04	-----	0.85	3.05	0.23	0.89	0.54	0.32	4.33	28.61	23.94	1.67	2.90	
123	Winston-Salem, N. C.	39.14	19.43	0.02	0.11	1.07	6.71	0.80	4.25	1.08	1.51	4.13	29.16	19.37	1.90	7.89	
124	New Britain, Conn.	39.87	30.15	0.29	0.78	0.20	0.83	0.40	1.10	0.81	1.50	3.80	33.84	29.15	1.44	3.26	
125	Chattanooga, Tenn.	30.77	20.88	-----	0.02	1.84	0.97	4.32	0.28	1.96	0.49	27.48	21.34	0.68	5.46		
126	Altoona, Pa.	32.89	18.35	-----	1.14	1.17	5.84	0.32	2.18	0.51	0.91	24.73	20.58	1.34	2.81	8.16	

127	Mobile, Ala.	26.62	14.94	0.08	2.84	1.24	0.45	1.82	0.78	0.23	4.73	23.21	17.25	2.43	2.54	2.41	
128	Berkeley, Calif.	49.00	31.13		0.83	1.79	0.28	10.48	1.05	3.44	0.04	38.62	35.81	0.15	2.66	10.37	
129	Brookton, Mass.	54.56	38.00	5.66	0.62	0.30	0.84	0.25	0.57	0.51	3.71	4.08	42.60	36.51	2.94	2.85	11.96
130	Springfield, Ill.	47.27	25.33		0.61	0.30	0.68	1.14	0.41	1.02	11.79	35.41	25.03	6.04	2.34	11.86	
131	Bethlehem, Pa.	37.03	22.92	2.02	0.56	2.40	0.48	2.06	0.65	0.68	5.26	27.00	20.12	1.40	5.48	10.03	
132	Huntington, W. Va.	48.17	28.37	0.24	0.54	17.21	0.66	0.05	0.56	0.24	0.30	28.35	26.06	0.23	2.05	19.62	
133	Chicago, Ill.	38.35	22.14		2.58	8.85	0.02	1.13	0.46	0.21	3.16	28.99	22.48	2.59	2.92	9.56	
134	Quincy, Mass.	64.56	45.63	5.05	0.22	1.88	0.17	1.02	0.37	2.24	6.01	47.65	41.02	1.87	4.75	16.91	
135	Lincoln, Nebr.	58.80	35.07	0.21	0.57	8.82	0.39	2.21	0.41	1.13	9.99	38.27	28.75	5.76	2.77	18.58	
136	Holyoke, Mass.	62.65	43.07	10.38	0.54	0.20	0.24	0.29	1.03	1.12	1.42	24.35	62.55	41.70	17.03	3.82	30.10
137	East Orange, N. J.	53.81	35.51	0.20	0.15	2.11	3.26	0.03	4.41	2.48	0.86	4.79	41.84	34.54	2.56	4.74	11.95
138	Portsmouth, Va.	28.07	14.76	0.06	0.07	2.56	0.32	1.38	2.05	0.43	6.45	27.78	16.51	2.92	8.36	0.28	
139	Covington, Ky.	27.81	18.50		1.78		0.20	1.39	0.05	0.24	5.65	24.89	19.39	3.13	2.36	2.93	
140	Macon, Ga.	32.48	17.19		2.09	1.82	0.82	1.84	1.08	2.01	5.52	25.99	20.81	3.24	1.94	6.48	
141	Roanoke, Va.	32.39	21.27	0.13	0.18	3.61	0.70	1.50	1.43	1.90	0.82	0.84	27.98	22.87	0.28	4.83	4.41
142	Jackson, Mich.	40.00	33.71		0.14	5.18	0.29	3.17	0.81	3.23	3.46	29.39	23.32	2.28	3.80	10.61	
143	Shreveport, La.	51.93	29.35	0.18	2.76	7.02	1.19	2.99	1.51	1.63	5.29	32.00	23.98	2.18	5.85	19.93	
144	Fresno, Calif.	42.21	25.23		1.88	0.96	0.87	12.15	0.30	0.73	0.09	39.66	36.98	0.08	2.59	2.54	
145	Niagara Falls, N. Y.	66.97	42.70	3.26	2.98	4.96	0.31	4.34	1.63	0.70	5.08	61.75	39.65	3.09	0.03	15.19	
146	Lakewood, Ohio.	55.37	39.05	0.23	1.98	6.37	0.96	0.51	1.98	0.51	3.83	43.45	30.74	3.77	8.94	11.92	
147	Lancaster, Pa.	24.32	14.79	0.28	0.41	0.86	0.05	1.70	0.51	0.50	5.22	23.09	18.00	3.87	1.72	1.23	
148	Wheeling, W. Va.	45.18	36.17	0.19	0.90	1.73	0.52	0.19	1.11	0.55	3.82	34.59	27.73	2.90	3.97	10.59	
149	Pasadena, Calif.	143.12	59.12		1.37	17.86	1.29	12.40	1.00	5.65	44.43	88.72	53.93	27.82	6.97	54.40	
150	Topeka, Kans.	43.34	28.69		0.64	6.32	0.39	0.32	0.82	0.62	5.64	30.88	24.20	4.41	2.26	12.47	
151	Wichita Falls, Tex.																
152	Augusta, Ga.	40.88	25.00		2.83	2.61	0.48	1.33	0.53	3.47	4.62	32.02	28.98	2.21	2.85	8.86	
153	Kalamazoo, Mich.	48.96	33.38		0.20	4.14	0.33	3.10	0.88	1.94	5.00	35.70	28.36	3.69	8.65	13.25	
154	Newton, Mass.	75.52	53.28	7.51	0.55	0.44	4.83	0.09	1.41	1.24	1.31	4.37	60.58	52.97	2.59	5.22	14.94
155	Atlantic City, N. J.	120.77	86.14	0.35	7.96	0.08	0.21	7.74	8.81	2.03	7.46	104.94	84.94	4.51	15.49	15.83	
156	Decatur, Ill.	38.01	23.03		0.34	5.88	0.28	1.14	0.83	0.92	5.57	26.92	19.12	5.14	2.66	11.09	
157	Davenport, Iowa	52.60	37.82		0.69	10.15	0.47	0.95	0.65	1.52	0.36	33.99	30.62	0.47	2.90	18.61	
158	Charlotte, N. C.	46.16	23.68	0.06	0.11	2.30	4.37	0.35	6.68	0.76	0.78	35.80	22.91	5.25	7.65	10.36	
159	Malden, Mass.	44.97	31.87	4.62	0.55	0.22	1.20	0.26	0.53	1.06	1.53	37.64	32.06	1.67	3.91	7.33	
160	Oak Park, Ill.	57.51	34.38		2.75	12.34	0.70	1.20	0.90	0.37	4.88	37.98	29.73	3.82	4.64	19.53	
161	Kenosha, Wis.	59.20	28.20	8.30	0.78	12.55	0.40	1.84	0.99	1.52	4.60	34.23	29.80	1.82	2.61	24.97	
162	Hammond, Ind.	90.36	33.71	0.23	0.42	47.00	0.17	2.36	0.32	0.90	5.23	41.57	34.06	4.53	2.68	48.79	
163	Moun. Vernon, N. Y.	70.07	47.64	8.52	0.68	2.92	0.28	5.56	1.27	1.07	7.18	64.57	51.80	4.22	8.44	5.50	
164	Cedar Rapids, Iowa	44.51	32.71		0.48	5.07	0.30	0.75	0.30	1.07	3.84	30.50	25.83	1.62	3.15	14.02	

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

² Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest	
		All revenues	Taxes				Special assessments, and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High-way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000																	
165	Woonsocket, R. I.	\$47.68	\$37.11	-----	\$0.26	\$0.30	\$0.98	\$0.03	\$0.85	\$2.45	\$1.17	\$4.52	\$36.78	\$26.50	\$2.09	\$3.20	\$10.89
166	New Castle, Pa.	31.32	21.17	-----	2.13	0.84	2.78	0.66	2.66	0.33	0.72	0.04	25.65	23.07	-----	2.59	5.67
167	Beaumont, Tex.	34.79	23.26	-----	0.09	0.26	0.26	0.39	2.47	1.18	0.48	6.41	27.13	17.90	3.94	5.29	7.66
168	McKeesport, Pa.	37.25	23.27	-----	0.39	0.39	2.59	0.88	2.31	0.71	1.12	5.61	32.90	26.60	3.80	2.51	4.35
169	York, Pa.	26.79	18.65	-----	0.73	1.04	1.44	0.21	2.14	1.82	0.76	-----	24.34	23.01	-----	1.34	2.45
170	Haverhill, Mass.	50.52	35.58	\$5.26	0.64	0.21	0.34	0.09	0.74	0.84	2.92	3.90	43.58	39.84	1.93	1.81	6.93
171	Bay City, Mich.	49.23	29.15	-----	0.12	1.29	0.13	4.37	1.31	0.87	11.98	39.56	27.44	6.28	5.84	9.68	
172	Elmira, N. Y.	46.50	28.70	1.62	-----	0.88	2.05	0.28	3.83	0.49	1.06	7.59	36.14	29.92	2.86	3.35	10.37
173	Charleston, W. Va.	51.83	33.32	-----	0.16	0.61	14.84	0.68	0.30	1.16	0.94	0.13	28.84	24.91	0.23	3.71	22.99
174	Medford, Mass.	46.92	35.59	3.94	0.59	0.13	0.76	0.10	0.64	0.66	0.95	3.57	37.88	32.25	1.97	3.66	9.04
175	Galveston, Tex.	44.12	23.05	-----	0.27	0.03	0.27	7.86	2.10	3.05	6.59	35.17	25.30	3.27	6.61	8.95	
176	Pontiac, Mich.	54.34	37.99	-----	0.27	3.96	0.28	2.65	1.59	2.65	4.98	36.33	26.85	3.94	5.54	18.00	
177	Chelsea, Mass.	49.41	37.43	4.65	0.52	0.22	0.21	0.22	0.62	0.73	1.48	3.33	44.65	38.55	1.02	5.07	4.77
178	Stockton, Calif.	55.83	31.35	-----	1.74	6.47	1.12	11.62	1.66	1.16	0.72	40.68	35.97	0.13	4.48	15.25	
179	Perth Amboy, N. J.	42.92	26.22	0.11	0.01	0.74	2.03	0.23	2.60	1.67	0.42	8.89	39.56	26.63	5.19	7.75	3.36
180	Pittsfield, Mass.	44.62	29.46	6.82	0.57	0.15	2.15	0.18	0.71	0.13	0.87	3.56	33.50	30.10	0.67	2.73	11.12
181	Lexington, Ky.	35.36	28.79	-----	2.42	1.97	0.22	1.56	0.98	1.19	0.22	26.14	23.46	0.05	2.63	9.22	
182	Lima, Ohio.	44.82	27.00	0.03	-----	1.73	7.34	0.33	0.41	0.94	1.26	5.79	31.02	18.82	2.74	9.46	13.81
183	Madison, Wis.	70.05	47.75	2.88	-----	0.92	6.40	0.20	2.21	1.43	1.18	7.08	47.20	38.68	3.09	5.42	22.86
184	Newport News, Va.	23.07	17.83	0.01	0.09	2.39	-----	0.64	1.16	0.46	0.28	0.21	19.57	15.86	0.06	3.64	3.50

185	Montgomery, Ala.	30.33	10.92			5.79	3.29	1.08	2.29	0.15	1.34	5.55	37.90	19.19	2.26	6.45	2.45
186	Greensboro, N. C.	48.02	21.05	0.02	0.11	2.01	14.82	0.53	2.98	1.47	1.00	4.02	29.35	24.15	2.21	6.99	18.67
187	East Chicago, Ind.	56.18	29.89		0.23	4.74	17.51	0.35	1.80	0.39	0.17	5.24	33.04	24.84	1.74	6.96	23.14
188	New Rochelle, N. Y.	62.97	62.97	2.93		0.92	1.88	0.18	3.76	0.90	1.41	(?)	71.63	66.15		5.50	6.33
189	Columbus, Ga.	32.57	17.88		0.19	2.78	0.59	1.00	1.48	0.76	2.75	4.16	24.21	30.20	1.50	2.80	6.36
190	Evanston, Ill.	66.11	48.31			2.99	6.49	0.61	1.41	0.62	1.23	7.44	50.45	43.05	3.14	4.35	18.66
191	Pueblo, Colo.	81.92	27.70			0.55	7.67	0.48	4.37	0.77	0.91	9.47	39.09	26.08	6.73	7.39	13.85
192	Fitchburg, Mass.	50.69	33.28	7.13	0.58	0.25	0.67	0.17	0.83	0.63	3.12	3.94	42.48	37.45	3.74	3.29	7.22
193	San Jose, Calif.	56.98	25.30			1.05	13.68	1.47	12.35	0.57	2.56		34.50	31.51		2.99	22.48
194	Waco, Tex.	38.78	27.96			0.23		0.40	3.42	1.07	0.68	5.02	30.30	34.89	2.91	2.60	8.48
195	Muskegon, Mich.	62.60	32.09			0.25	5.40	0.68	3.54	4.33	1.88	4.48	34.89	37.05	2.83	4.53	18.20
196	Brookline, Mass.	71.92	51.64	10.53	0.51	0.67	0.23	0.08	0.33	0.21	1.48	6.24	61.00	53.94	3.21	3.86	10.92
197	Salem, Mass.	49.92	34.55	5.85	0.53	0.10	0.24	0.11	0.62	0.52	2.64	4.76	43.58	37.82	3.00	2.75	6.85
198	Jamestown, N. Y.	63.64	30.18	1.95		2.58	6.43	0.40	3.89	0.10	2.47	15.65	45.14	34.18	6.72	4.24	18.50
199	Butte, Mont.	28.40	19.38		0.37	0.31	2.30	2.12	2.20	0.56	0.16		25.25	21.70		3.55	3.15
200	Williamsport, Pa.	30.70	22.85		0.90	0.97	1.75	0.25	2.15	0.53	0.90	0.39	24.61	23.29	0.02	1.29	6.10
201	Muncie, Ind.	32.81	25.44		0.15	0.07	3.33	0.07	1.64	0.36	0.69		23.87	21.33	0.35	2.19	8.44
202	Hamilton, Ohio	57.28	34.79	0.19		1.43	5.54	0.33	0.45	1.07	0.63	22.86	41.54	19.52	15.48	6.54	15.74
203	Lorain, Ohio	43.21	25.67	0.09		1.15	5.51	1.37	2.90	1.09	0.49	5.23	35.31	24.87	2.85	7.59	7.89
204	Everett, Mass.	53.26	37.57	5.35	0.57	0.14	0.62	0.13	1.50	0.56	1.16	5.66	44.90	38.40	1.82	4.08	8.36
205	Chicopee, Mass.	52.04	28.97	7.08	0.50	0.14	1.18	0.19	0.70	0.22	0.42	12.64	41.48	30.90	5.31	2.27	10.86
206	Springfield, Mo.	25.80	18.61		0.26	2.91	0.71	0.88	2.01	0.32	0.52	0.09	21.34	20.29	0.12	0.94	4.46
207	Battle Creek, Mich.	42.04	31.79			0.07	1.84	0.29	2.99	0.52	1.34	3.21	29.69	24.72	3.29	1.68	13.35
208	Durham, N. C.	84.81	14.02	0.01	0.05	1.07	3.60	0.11	5.60	1.22	0.48	8.39	27.78	17.75	4.12	5.91	6.78
209	Columbia, S. C.	35.87	21.10		0.20	2.90	0.90	1.01	2.14	0.33	0.51	6.88	28.13	20.71	2.70	4.72	7.73
210	Dubuque, Iowa	46.38	30.45			0.43	8.85	0.28	0.68	0.17	1.09	4.42	29.65	23.82	1.72	4.11	16.73
211	Stamford, Conn.	56.80	51.66	0.27	0.04	0.38	0.81	0.38	1.13	0.76	1.38		45.48	41.55		3.93	11.32
212	Joliet, Ill.	46.13	27.39			1.44	8.16	0.33	1.64	0.63	1.17	5.48	35.33	26.93	3.70	4.71	10.80
213	Aurora, Ill.	48.07	28.50			1.18	4.60	0.38	1.25	0.49	1.58	5.08	29.08	22.27	3.60	3.21	13.99
214	Superior, Wis.	41.34	28.91	1.20		2.82	3.64	2.04	2.05	0.41	0.26		35.57	32.80		2.77	8.77
215	Connell Bluffs, Iowa	52.44	29.69		0.16	0.37	13.79	0.33	0.71	0.52	1.16	5.69	30.85	23.66	4.52	2.67	21.69
216	Rock Island, Ill.	34.49	21.17			0.93	7.50	0.24	1.02	0.15	0.84	2.54	21.07	16.84	1.47	2.76	13.42
217	Taunton, Mass.	52.85	25.11	8.62	0.54	0.14	0.40	0.15	0.63	1.02	1.78	17.44	45.97	30.31	11.81	3.85	5.87
218	Portsmouth, Ohio	33.72	19.55	0.63		1.67	1.99	0.61	0.91	0.77	1.51	6.08	28.29	19.33	2.87	6.09	8.43
219	Quincy, Ill.	40.34	24.69			0.46	7.43	0.20	1.36	0.73	0.54	4.93	24.53	20.81	2.41	1.31	15.81
220	New Brunswick, N. J.	47.69	28.25	0.24		1.25	4.16	0.13	2.97	2.00	2.51	6.07	41.63	32.48	3.82	5.33	5.96
221	Austin, Tex.	51.39	24.00			0.09		0.27	4.04	0.83	1.76	20.39	38.04	24.00	9.77	4.27	13.25
222	Ogden, Utah	47.51	23.33			0.46	9.87	0.56	7.29	0.34	1.12	4.55	34.12	26.21	1.72	7.18	13.40
223	Kokomo, Ind.	26.09	19.79		0.15	0.04	3.57	0.12	1.38	0.11	0.74	0.19	18.16	16.81	0.32	1.03	7.91
224	Easton, Pa.	33.29	26.76		1.30	1.01		0.30	2.25	1.06	0.50	0.10	30.02	25.89	(?)	4.10	3.27

¹ Less than one-half of 1 cent.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1925—Continued
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 36. For absolute amounts, see Table 3 and 4]

City number	City	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest	
		All revenues	Taxes				Special assessments, and special charges for outlays.	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																	
225	Waterloo, Iowa.....	\$45.12	\$32.14	.....	\$0.41	\$0.41	\$5.44	\$0.37	\$0.52	\$0.24	\$0.71	\$4.87	\$33.02	\$25.87	\$2.99	\$4.17	\$12.10
226	Wilmington, N. C.....	28.07	20.22	.....	0.08	0.48	2.33	0.00	0.17	0.04	0.23	0.71	3.27	27.87	20.78	2.18	4.61
227	Danville, Ill.....	31.56	23.20	.....	0.08	1.60	4.84	0.44	0.98	0.05	0.43	0.01	22.67	19.00	0.03	3.04	3.89
228	Hastleton, Pa.....	27.02	20.31	.....	1.54	0.36	0.47	0.15	2.85	0.83	0.91	.....	24.88	22.25	.....	2.63	2.14
229	Auburn, N. Y.....	39.82	24.72	1.13	.....	2.13	2.03	0.16	3.67	0.42	0.93	4.64	33.56	28.52	3.20	1.85	6.28
230	Poughkeepsie, N. Y.....	53.67	33.79	2.89	.....	0.89	4.03	0.12	3.48	0.85	2.28	5.33	38.75	30.56	3.29	4.90	14.91
231	Orange, N. J.....	46.18	29.25	0.00	0.04	1.80	3.03	0.04	4.63	2.84	0.66	8.79	38.05	31.43	1.84	4.78	8.10
232	Petersburg, Va.....	27.13	16.56	0.07	0.19	2.84	0.96	0.35	1.66	1.43	0.83	3.15	26.37	18.98	2.03	5.37	0.76
233	Amsterdam, N. Y.....	44.05	22.09	2.26	.....	4.74	0.83	0.06	7.72	0.71	0.21	5.42	34.03	28.93	2.79	2.31	10.00
234	Waltham, Mass.....	48.12	34.12	5.96	0.53	0.13	0.96	0.26	0.85	0.38	1.40	4.12	41.17	35.48	2.67	3.12	6.96
235	Norristown, Pa.....	22.68	16.80	.....	2.63	0.46	0.01	0.06	1.68	0.51	0.45	0.07	18.55	16.00	0.05	1.59	4.13
236	Lewiston, Me.....	27.61	20.19	0.22	0.53	0.30	0.05	0.39	1.91	0.39	1.03	2.58	23.36	19.63	1.75	1.97	4.26
237	Green Bay, Wis.....	49.76	32.95	1.48	.....	1.82	4.21	0.37	2.46	0.44	1.61	4.93	34.80	28.82	1.82	4.16	14.96
238	Sheboygan, Wis.....	53.72	34.10	2.31	.....	1.09	6.00	0.18	2.25	0.89	0.94	5.95	34.84	31.11	1.84	1.89	18.83
239	Moline, Ill.....	40.48	24.68	.....	0.92	0.92	7.80	0.20	1.08	0.16	2.28	3.41	27.82	22.44	2.43	2.95	12.65
240	Oshkosh, Wis.....	50.63	31.70	4.77	.....	0.97	2.56	0.32	2.41	0.81	1.33	5.77	39.16	34.21	2.82	2.13	11.47
241	Elgin, Ill.....	37.08	24.11	.....	0.84	0.84	4.97	0.07	0.98	1.40	1.00	3.67	25.67	21.05	1.77	2.75	11.46
242	Watertown, N. Y.....	52.91	37.10	2.27	.....	1.75	1.05	0.19	3.54	0.68	1.43	4.91	40.29	33.28	2.61	4.39	12.62
243	Muskogee, Okla.....	48.80	29.16	.....	1.21	3.49	4.49	0.72	2.47	2.93	2.21	6.63	35.75	28.94	2.67	7.14	13.05
244	La Crosse, Wis.....	50.78	35.68	3.73	.....	0.96	2.07	0.23	2.24	1.69	0.95	3.24	36.35	31.28	1.75	3.38	14.43
245	Newburgh, N. Y.....	39.51	24.10	1.74	.....	1.90	1.34	0.11	3.93	0.51	1.17	4.72	35.66	31.20	1.98	2.48	3.85
246	Lynchburg, Va.....	48.69	24.88	0.08	0.43	6.09	1.41	0.76	1.87	2.31	3.46	6.82	38.88	30.66	2.26	5.96	6.82
247	Colorado Springs, Colo.....	71.80	42.87	.....	0.84	4.55	0.21	1.02	0.40	1.58	19.88	54.77	36.50	12.21	6.07	16.53	

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1925
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4.]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—					
		Taxes					Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High-way privileges, rents, and interest	Earnings of general departments				Earnings of public service enterprises	Payments for—				Revenue receipts
		General property	Special	Poll	Business and non-business license											Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	
	Grand total.....	63.7	2.5	0.2	2.9	7.3	0.7	5.1	4.7	2.7	10.3	66.6	10.6	22.8	52.4	5.0	9.1	33.4	86.2	
	Group I.....	64.6	2.8	(¹)	2.9	6.3	0.6	4.1	6.4	2.5	9.7	66.1	11.4	22.5	51.8	4.6	9.8	33.8	85.5	
	Group II.....	61.6	1.6	0.1	3.8	8.7	0.6	8.3	3.6	3.4	10.2	68.8	9.4	21.8	56.4	6.2	8.6	29.9	91.0	
	Group III.....	63.3	2.2	0.3	2.6	8.6	0.9	5.3	3.0	2.7	10.9	66.8	10.7	22.5	51.6	4.9	9.0	34.6	84.4	
	Group IV.....	61.9	1.9	0.5	2.5	10.3	0.9	5.5	2.5	2.5	11.6	66.3	8.7	25.0	52.0	6.1	7.6	34.3	87.5	
	Group V.....	63.6	2.8	0.6	2.5	8.2	0.9	5.5	2.0	2.8	11.1	67.7	9.1	23.2	53.1	5.1	7.9	33.9	86.1	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																				
1	New York, N. Y.....	65.8	5.8	-----	3.1	3.0	0.5	6.1	7.4	1.2	7.1	66.7	16.5	16.8	56.4	2.7	14.7	26.2	88.7	
2	Chicago, Ill.....	63.9	(¹)	-----	3.9	13.7	0.7	2.6	6.4	3.5	5.3	61.9	5.5	32.6	53.8	3.0	5.0	38.2	91.6	
3	Philadelphia, Pa.....	69.5	-----	0.1	1.4	0.9	0.1	2.9	14.7	3.8	6.7	72.9	11.9	15.2	46.8	1.8	7.9	43.5	66.7	
4	Detroit, Mich.....	53.9	0.8	-----	1.2	7.8	0.6	4.2	1.2	3.6	26.7	63.2	9.0	27.8	39.0	16.1	7.9	37.1	87.2	
5	Cleveland, Ohio.....	67.4	0.4	-----	2.1	8.0	0.9	0.7	4.0	4.0	12.5	61.6	12.7	25.7	48.2	5.0	10.5	38.2	83.1	
6	St. Louis, Mo.....	64.8	-----	-----	7.0	7.2	0.4	2.5	6.0	3.2	8.9	76.4	3.3	20.3	62.5	5.2	2.9	29.4	68.7	
7	Baltimore, Md.....	69.5	1.7	-----	3.5	2.8	0.1	2.9	7.5	1.3	10.6	69.6	14.1	16.3	52.3	3.4	11.8	33.1	79.9	
8	Boston, Mass.....	69.3	10.0	0.5	0.7	0.8	0.6	1.1	7.5	3.5	6.1	68.5	11.5	19.0	62.6	3.6	10.9	22.8	95.3	
9	Los Angeles, Calif.....	52.6	-----	-----	3.7	16.8	1.2	3.5	2.5	2.5	17.2	54.9	6.1	39.0	36.5	8.7	5.0	49.8	82.3	
10	Pittsburgh, Pa.....	79.0	-----	0.6	1.3	1.8	0.8	2.7	4.3	2.6	6.8	74.4	10.0	15.6	61.7	3.7	8.8	26.8	88.0	
11	San Francisco, Calif.....	67.7	-----	-----	5.3	4.9	0.5	6.4	3.1	2.5	9.7	66.7	10.1	23.2	51.8	6.6	8.8	32.8	87.4	
12	Buffalo, N. Y.....	67.9	3.1	-----	3.1	5.8	0.4	7.1	2.3	2.8	7.5	78.9	7.7	13.4	58.0	3.0	5.9	33.1	77.8	

¹ Less than one-twentieth of 1 per cent.

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—											PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—						
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	Payments for—				Revenue receipts
		General property	Special	Poll	Business and non-business license										Expenses of general departments	Expense of public service enterprises	Interest	Outlays	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																			
13	Milwaukee, Wis.....	66.3	8.6	-----	1.8	5.2	0.5	5.2	2.0	4.2	6.2	63.2	5.5	31.3	55.7	3.2	5.2	35.9	93.3
14	Washington, D. C.....	44.4	(¹)	-----	10.4	1.6	1.6	33.4	0.5	4.4	3.8	73.9	0.2	25.9	72.1	2.4	0.3	25.1	100.9
15	Newark, N. J.....	67.8	0.9	0.2	3.3	3.5	0.4	8.2	4.1	4.1	7.5	30.9	11.5	7.6	30.9	4.7	9.3	25.1	81.1
16	Minneapolis, Minn.....	71.1	0.5	-----	3.3	11.6	0.8	5.6	2.2	3.1	3.9	65.5	9.4	25.1	53.0	1.9	7.6	37.2	83.8
17	New Orleans, La.....	66.0	-----	0.4	4.8	5.4	0.4	3.7	2.0	3.0	14.2	57.6	9.8	32.6	47.9	10.8	10.0	31.3	101.8
18	Cincinnati, Ohio.....	59.1	2.0	-----	4.7	1.8	1.2	3.5	14.4	4.7	8.6	63.9	17.6	18.5	58.1	6.1	17.7	18.0	100.6
19	Kansas City, Mo.....	68.3	-----	-----	6.0	2.1	0.3	3.1	6.0	3.8	10.3	76.0	7.2	16.8	64.6	7.5	6.8	21.1	94.8
20	Seattle, Wash.....	43.8	-----	-----	0.5	12.3	0.6	4.5	0.6	1.9	35.8	63.8	10.6	25.6	37.1	22.6	9.9	30.4	93.0
21	Indianapolis, Ind.....	70.5	-----	0.2	1.0	21.1	0.1	2.9	1.1	2.8	0.3	60.5	7.5	32.0	52.9	0.1	6.6	40.4	87.7
22	Rochester, N. Y.....	64.0	3.3	-----	4.3	9.7	0.2	7.2	2.2	2.8	6.2	68.9	8.7	22.4	58.8	2.4	7.7	31.1	88.8
23	Jersey City, N. J.....	68.8	0.5	(¹)	4.5	1.0	0.1	8.4	5.5	2.5	8.7	84.3	17.9	(²)	62.3	3.6	14.0	20.1	78.1
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																			
24	Louisville, Ky.....	60.0	-----	-----	6.6	7.1	0.5	7.4	2.7	4.2	11.7	64.6	6.3	29.1	58.0	8.9	6.1	32.1	95.7
25	Toledo, Ohio.....	68.3	1.1	-----	3.1	9.3	0.9	1.3	4.4	1.9	9.7	65.5	13.1	21.4	55.2	5.2	12.0	27.6	92.2
26	Portland, Oreg.....	51.7	-----	-----	1.9	16.0	1.2	9.3	3.0	1.7	15.2	63.1	13.3	23.6	40.3	8.6	10.4	46.5	77.9
27	Akron, Ohio.....	62.7	0.4	-----	4.1	12.2	1.6	1.0	3.7	1.8	12.5	57.3	18.1	24.6	43.6	2.9	14.7	38.3	81.2
28	Denver, Colo.....	62.8	-----	-----	2.7	8.9	0.9	1.7	4.1	5.1	13.9	69.5	9.3	21.2	46.4	4.1	6.8	42.7	72.6

29	Columbus, Ohio.....	62.0	1.0	4.4	8.7	0.7	0.9	0.3	2.1	12.8	60.1	10.7	22.2	44.8	6.3	14.2	24.7	85.0
30	Providence, R. I.....	74.5	0.6	0.8	0.8	0.2	2.0	4.9	2.0	11.8	72.2	10.2	17.4	20.7	2.2	7.7	22.5	74.5
31	Oakland, Calif.....	54.2	2.0	21.1	0.9	18.0	1.1	1.7	1.2	62.6	2.7	23.7	58.7	2.4	2.6	25.4	97.6	25.4
32	St. Paul, Minn.....	61.2	0.3	4.0	11.7	0.7	7.7	4.4	2.2	7.7	65.2	12.2	21.2	43.4	4.1	9.0	42.9	72.8
33	Atlanta, Ga.....	51.5	0.6	6.4	12.8	2.7	2.8	2.4	2.5	18.6	67.2	6.4	23.8	60.7	4.8	6.2	26.2	96.6
34	Omaha, Nebr.....	52.4	1.6	11.0	0.8	0.9	2.4	2.0	2.0	27.6	63.4	12.7	22.9	40.4	13.5	11.6	24.4	85.1
35	Birmingham, Ala.....	39.5	14.2	21.5	5.0	11.9	2.1	3.2	2.5	59.7	11.2	29.0	45.5	1.7	0.0	43.9	78.9	
36	San Antonio, Tex.....	62.5	1.2	0.6	0.6	9.9	2.5	2.0	0.7	69.2	12.1	19.7	56.4	0.5	9.9	32.2	82.2	32.2
37	Worcester, Mass.....	67.9	10.7	1.1	0.4	1.6	0.2	2.2	1.9	6.1	7.7	74.7	5.7	19.6	69.2	2.1	5.5	96.9
38	Dallas, Tex.....	61.2	0.4	6.5	0.8	6.5	2.9	6.1	15.6	62.2	11.4	25.2	42.2	4.7	2.7	22.1	76.6	76.6
39	Richmond, Va.....	52.2	1.0	1.0	7.7	1.1	0.2	3.2	6.7	1.1	24.9	65.1	15.4	19.5	40.5	9.4	11.2	76.6
40	Syracuse, N. Y.....	63.0	2.2	3.2	12.2	0.1	4.4	1.6	1.9	7.7	67.7	9.5	22.2	59.2	2.0	8.5	22.9	92.1
41	New Haven, Conn.....	65.1	1.2	0.8	1.2	1.1	2.1	2.9	2.1	0.1	78.6	7.0	14.4	70.0	(1)	6.2	22.8	89.0
42	Memphis, Tenn.....	62.2	4.2	4.7	1.2	7.6	1.6	2.4	12.2	70.4	16.9	12.7	59.1	2.0	15.2	21.7	89.7	89.7
43	Dayton, Ohio.....	71.4	0.8	4.6	2.0	1.2	1.2	4.0	2.2	7.8	64.2	10.2	24.9	51.4	2.6	9.0	37.1	82.2
44	Norfolk, Va.....	62.0	0.2	0.2	9.2	1.0	1.1	2.4	2.2	1.5	17.6	60.7	26.5	12.2	20.1	6.0	24.4	92.4
45	Houston, Tex.....	76.2	1.0	0.5	1.0	0.2	4.1	2.7	2.2	8.2	64.6	14.2	21.1	22.9	2.7	9.2	49.2	64.4
46	Bridgeport, Conn.....	91.2	0.2	0.9	0.2	0.9	0.5	2.1	0.8	2.2	76.1	8.0	15.9	71.9	7.6	20.5	94.6	94.6
47	Yonkers, N. Y.....	71.7	0.2	2.2	2.2	1.4	0.9	2.2	2.2	7.1	49.7	11.0	29.2	54.4	4.8	12.1	27.8	119.1
48	Hartford, Conn.....	62.4	14.2	1.4	0.2	2.9	0.0	1.5	1.9	2.5	10.0	74.2	7.2	12.2	62.6	7.2	22.0	94.2
49	Fort Worth, Tex.....	69.7	0.2	0.2	0.2	1.1	2.2	2.2	2.9	12.2	67.0	14.2	12.7	64.2	6.4	15.1	14.2	105.5
50	Grand Rapids, Mich.....	60.2	15.6	1.2	7.7	1.2	4.0	2.5	4.0	2.5	64.4	6.4	29.2	47.0	2.0	2.0	45.0	77.7
51	Springfield, Mass.....	73.7	9.9	0.8	0.4	2.5	0.4	1.4	0.6	2.4	6.2	70.1	7.0	22.9	67.1	2.4	7.0	100.6
52	Scranton, Pa.....	79.9	2.2	1.5	2.6	0.6	2.6	1.5	2.5	(1)	22.2	2.0	11.2	20.7	(1)	4.2	14.4	96.4
53	Paterson, N. J.....	71.4	0.0	0.2	5.6	2.6	0.2	10.1	6.2	2.1	22.2	11.4	2.4	51.1	(1)	6.2	42.0	60.0
54	Des Moines, Iowa.....	61.2	0.7	22.2	1.0	1.2	1.2	1.2	1.6	2.5	56.2	2.4	22.4	44.1	2.2	6.9	46.7	82.6
55	Nashville, Tenn.....	59.5	1.1	4.9	2.6	12.1	4.7	2.0	12.2	67.6	12.5	12.9	59.0	5.4	12.2	22.7	92.2	92.2
56	Trenton, N. J.....	66.2	0.4	0.5	2.6	4.6	0.2	2.2	4.7	2.9	66.2	10.5	12.4	22.9	5.7	2.2	26.5	82.0
57	Salt Lake City, Utah.....	60.0	2.4	11.5	0.9	12.5	1.4	2.5	7.2	67.4	9.2	22.2	67.6	5.1	10.0	17.2	107.2	107.2
58	Fall River, Mass.....	66.4	12.2	1.0	0.2	0.2	2.0	1.9	2.9	6.4	20.4	7.9	11.7	61.4	4.0	6.4	22.2	81.2
59	Camden, N. J.....	54.9	0.5	0.2	7.5	2.0	2.2	7.0	1.2	11.1	21.1	12.6	2.2	55.6	4.4	10.1	22.9	74.0
60	Flint, Mich.....	65.1	0.4	10.2	0.2	6.2	1.7	2.0	10.5	64.0	12.1	22.9	24.0	6.2	7.7	51.6	62.6	62.6
61	Wilmington, Del.....	55.2	(1)	2.2	4.6	1.4	20.2	2.7	1.0	10.9	75.5	12.0	12.5	64.6	7.2	11.4	16.6	95.2
62	New Bedford, Mass.....	66.2	15.7	0.2	0.4	1.6	0.4	2.1	1.6	2.2	7.2	7.2	12.6	66.6	4.1	9.1	20.2	92.2
63	Cambridge, Mass.....	62.6	12.1	0.2	0.6	0.4	0.2	2.0	2.4	2.2	2.2	2.2	17.1	72.2	6.2	2.7	12.7	105.2
64	Erie, Pa.....	65.4	3.4	0.2	2.2	0.2	6.6	1.4	1.5	12.2	20.9	7.9	21.2	51.2	5.6	7.4	22.7	92.4
65	Tulsa, Okla.....	51.2	1.9	22.2	1.0	1.4	2.7	1.0	6.7	42.1	11.1	46.2	22.1	2.4	2.2	60.2	74.7	74.7
66	Albany, N. Y.....	66.5	5.2	1.6	2.0	2.2	5.2	1.0	0.5	10.2	74.4	9.6	16.0	47.5	6.1	6.9	22.9	71.9
67	Kansas City, Kans.....	52.9	1.7	11.1	0.2	0.6	2.0	0.7	2.0	20.6	62.2	12.2	24.5	27.6	20.2	12.2	22.9	92.2
68	Yonkers, N. Y.....	71.1	2.9	2.2	5.2	0.2	7.5	1.2	0.6	7.9	72.7	10.6	15.7	52.9	2.2	2.2	22.2	76.2

¹ Less than one-twentieth of 1 per cent.

² Payments for expenses and interest are in excess of revenue receipts.

GENERAL TABLES

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1925—
Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—							
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High-way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	Payments for—				Revenue receipts
		General property	Special	Poll	Business and non-business license										Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																			
69	Reading, Pa.	69.9		1.7	1.9	1.9	0.4	6.1	2.8	2.2	13.0	71.9	8.5	16.6	46.3	5.4	6.1	42.2	71.9
70	Duluth, Minn.	58.6	0.5		0.9	14.6	1.0	3.9	1.8	0.6	18.3	59.1	7.3	33.6	50.9	11.5	7.8	29.8	105.5
71	Lowell, Mass.	67.4	14.6	0.9	0.4	0.9	0.5	2.3	0.5	4.8	7.6	81.6	6.2	12.2	73.2	7.3	6.1	13.4	98.7
72	Spokane, Wash.	57.5			0.5	5.5	1.0	16.9	2.2	4.2	12.1	68.6	6.3	25.1	71.9	4.7	7.0	16.3	111.8
73	Elizabeth, N. J.	63.7	0.3	0.3	3.5	12.2	0.2	9.3	8.4	1.9	0.1	72.8	9.6	17.6	60.9	0.1	8.1	31.0	83.7
74	Canton, Ohio	68.9	0.6		4.1	6.0	3.5	0.9	5.0	2.3	8.8	52.4	18.3	29.3	42.5	3.2	15.9	38.5	87.1
75	San Diego, Calif.	42.8			1.5	25.0	1.0	11.1	1.8	2.5	14.3	52.2	8.4	39.4	37.8	6.4	7.1	48.8	84.6
76	Oklahoma City, Okla.	56.1			2.9	25.5	0.7	1.7	3.0	2.4	7.7	52.5	13.7	33.8	36.3	3.4	10.4	49.9	75.7
77	Tacoma, Wash.	34.5			0.7	5.5	1.5	11.9	3.5	2.5	39.9	67.3	9.4	33.3	23.2	9.9	6.2	55.7	66.5
78	Lynn, Mass.	70.8	9.8	1.2	0.4	1.6	0.6	1.1	1.5	3.0	9.9	76.1	6.3	17.6	65.7	6.7	6.0	21.6	95.2
79	Waterbury, Conn.	67.4	0.4	0.9	0.4	1.1	0.7	1.4	1.0	0.7	6.0	75.2	11.9	12.9	56.8	1.7	9.2	32.2	77.3
80	Utica, N. Y.	67.9	5.2		2.3	14.0	0.1	8.3	1.3	0.8	0.2	70.0	7.7	22.3	55.1	(¹)	6.1	35.9	73.7
81	El Paso, Tex.	65.4			1.0	3.7	1.0	10.7	1.9	2.3	14.1	71.6	13.7	14.7	54.8	8.4	11.5	23.3	84.0

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	71.3	9.8	1.7	0.6	2.5	0.5	1.6	0.3	3.3	8.3	79.7	6.4	13.9	75.8	3.5	6.4	14.4	99.4
83	Fort Wayne, Ind.	55.2		0.9	0.5	17.1	0.3	2.8	0.8	1.1	21.2	61.7	3.9	34.4	43.1	13.0	3.5	40.4	80.9
84	Jacksonville, Fla.	44.7		(¹)	2.4	3.5	2.1	1.4	2.2	1.6	42.1	67.2	9.2	23.6	48.8	17.3	9.0	24.8	98.4
85	Knoxville, Tenn.	59.9		0.1	2.5	3.0	1.6	10.6	1.5	3.7	17.0	80.9	23.1	26.2	57.1	6.2	18.1	18.7	78.2

87	Lawrence, Mass	65.4	21.9	1.1	0.3	0.6	0.5	1.6	0.5	1.5	6.5	82.3	6.0	11.8	63.4	6.5	6.1	36.1	83.8	
88	Savannah, Ga	61.3			11.6	5.0	2.1	3.1	1.2	2.3	12.5	70.3	7.6	13.1	66.6	6.2	7.3	16.0	96.7	
89	Schenectady, N. Y	71.6	4.9		4.7	3.5	0.3	6.2	0.6	1.6	4.5	71.3	6.7	22.0	37.8	2.5	3.7	34.0	84.6	
90	Allentown, Pa	68.3		4.3	2.7	4.3	0.3	6.5	2.2	1.0	10.4	70.6	7.5	21.9	60.6	3.6	6.8	29.0	91.0	
91	Wichita, Kans	66.6			2.3	19.6	2.3	0.8	1.7	3.4	0.3	57.4	11.2	31.4	48.6	0.3	9.6	41.6	85.2	
92	Bayonne, N. J	69.2	0.1	(¹)	1.3	0.6	0.1	10.1	2.8	0.7	15.0	76.8	12.4	10.8	60.0	6.4	10.7	22.9	83.4	
93	Long Beach, Calif	33.3			1.3	19.8	0.8	6.7	14.6	0.5	21.5	47.3	5.0	47.7	30.9	9.8	4.3	51.1	87.0	
94	Tampa, Fla	61.9		0.1	7.3	2.2	2.8	1.4	3.2	7.2	13.9	69.8	13.5	16.7	40.5	6.4	9.0	44.0	66.3	
95	Harrisburg, Pa	71.5		0.9	1.9	5.9	0.4	5.4	4.6	1.4	8.0	70.3	6.7	23.1	54.1	2.5	4.5	37.0	82.0	
96	Manchester, N. H	77.0	6.2	2.7	4.3	0.1	0.9			1.1	0.7	72.9	6.3	18.6	72.2	4.7	6.9	13.2	100.0	
97	Peoria, Ill	74.0			2.2	14.8	1.1	3.7	1.2	2.9	0.2	72.0	3.9	24.1	68.7	0.1	3.7	27.5	95.5	
98	South Bend, Ind	55.8		0.3	0.3	28.1	0.2	3.0	1.0	1.8	9.8	50.2	4.9	44.9	42.9	3.6	4.6	49.0	92.6	
99	Hamtramck, Mich	68.0			0.5	9.7	2.3	8.4	1.0	0.7	9.3	70.5	9.6	19.9	45.1	8.7	7.3	38.9	73.3	
100	St. Joseph, Mo	47.7		0.8	10.6	23.7	3.2	6.9	2.3	4.0	0.6	67.5	10.3	22.2	59.5	0.8	9.2	30.8	89.0	
101	Wilkes-Barre, Pa	77.8		6.2	2.4	3.8	1.1	6.4	0.6	1.7	0.1	68.6	6.3	25.1	56.0	0.2	5.2	38.7	81.8	
102	Gary, Ind	68.2			1.1	23.9	0.5	2.9	0.4	2.3	0.7	63.3	3.4	33.8	59.2	0.7	3.2	35.9	94.6	
103	Rockford, Ill	68.7			2.6	12.6	0.6	3.2	0.7	2.4	8.2	63.3	6.7	30.0	56.3	2.9	6.4	33.4	95.2	
104	Sioux City, Iowa	70.1			1.2	15.9	0.6	1.3	2.0	1.3	7.7	55.5	4.7	39.8	46.2	3.1	4.1	46.6	88.7	
105	Portland, Me	70.0	1.5	1.6	1.4	2.3	0.1	6.1	3.0	2.8	11.2	75.4	11.8	12.8	65.2	6.6	11.9	17.0	95.2	
106	Little Rock, Ark	47.7		0.8	10.6	23.7	3.2	6.0	2.3	4.0	0.6	67.5	10.3	22.2	59.5	0.5	9.2	30.8	89.0	
107	Charleston, S. C	44.4		0.2	4.4	5.4	1.5	4.4	2.8	0.5	38.4	70.1	13.0	16.9	55.5	22.7	10.8	30.9	83.1	
108	Sacramento, Calif	47.1			1.9	20.3	0.7	17.7	0.8	4.4	7.2	63.2	9.4	27.4	51.5	5.4	6.4	34.6	90.1	
109	Troy, N. Y	67.5	4.0		3.4	7.4	0.2	6.0	0.7	0.6	10.2	73.9	8.5	17.6	67.6	3.0	3.2	21.2	95.6	
110	Binghamton, N. Y	66.6	4.4		2.1	6.0	0.5	9.0	1.2	4.6	5.6	72.3	5.9	21.8	50.2	3.8	4.4	41.6	74.7	
111	Baginaw, Mich	68.7			0.2	8.5	0.5	8.9	4.0	1.9	7.4	66.0	8.1	25.9	56.4	1.0	7.5	31.0	93.2	
112	Johnstown, Pa	71.9		4.8	2.7	6.7	3.1	6.5	3.6	0.6	0.6	(¹)	68.7	10.8	21.0	52.7	(¹)	7.9	39.3	76.8
113	East St. Louis, Ill	61.5			5.3	26.2	0.9	2.7	0.2	3.2		56.0	8.2	35.8	52.1		7.6	40.3	93.0	
114	Terre Haute, Ind	79.9		0.4	0.7	7.5	0.2	5.3	1.2	3.3	1.4	75.0	4.5	20.5	71.4	1.3	4.3	23.0	96.9	
115	Pawtucket, R. I	71.0		0.5	0.6	2.1	0.5	2.2	8.5	2.3	17.3	65.0	13.1	21.9	47.4	5.1	10.6	37.0	80.8	
116	Highland Park, Mich	69.4			0.4	5.0	1.0	3.6	3.6	7.9	9.1	69.5	8.3	22.2	53.4	2.7	6.7	37.1	80.8	
117	Lansing, Mich	47.7			0.2	5.2	0.5	4.0	1.0	2.5	39.1	60.6	7.4	32.0	32.2	23.1	6.7	38.0	91.1	
118	Passaic, N. J	74.6	0.3	0.1	3.1	6.7	0.5	9.8	4.1	0.8	(¹)	81.6	11.6	6.8	52.7		7.5	39.8	64.6	
119	Springfield, Ohio	68.3	0.5		3.7	7.4	1.4	1.2	3.2	6.7	8.6	58.2	8.9	32.9	68.5	4.5	9.6	27.3	108.3	
120	Chester, Pa	74.9		3.0	2.0	7.2	1.0	6.6	2.5	2.8	0.1	71.9	11.4	16.7	69.7	(¹)	11.0	19.2	97.0	
121	Hoboken, N. J	72.2	0.8	(¹)	3.0	6.9	0.1	7.9	2.6	0.3	6.6	71.8	14.5	13.7	75.8	6.6	16.6	1.0	114.8	
122	Racine, Wis	63.3	7.8		2.2	7.9	0.6	2.3	1.4	2.1	12.4	66.0	7.5	26.5	59.3	4.1	7.2	20.4	96.1	
123	Winston-Salem, N. C	49.7	(¹)	0.3	2.7	17.1	2.1	10.8	2.8	3.0	10.5	54.3	20.2	25.5	24.1	2.4	9.8	63.7	46.7	
124	New Britain, Conn	75.6	0.7	2.0	0.5	2.1	1.0	2.8	2.0	3.8	9.5	76.7	8.2	15.1	64.4	3.2	7.2	25.2	88.2	
125	Chattanooga, Tenn	67.9			0.1	6.0	3.2	14.1	0.9	6.4	1.6	71.6	17.7	10.7	55.4	1.8	14.2	28.7	79.9	
126	Altoona, Pa	55.8		3.5	3.6	17.7	1.0	6.5	1.5	2.8	7.7	66.6	8.5	24.9	51.9	3.4	7.1	37.6	83.0	

¹ Less than one-twentieth of 1 per cent² Payments for expenses and interest are in excess of revenue receipts.

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4.]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—							
		Taxes					Sub-ventions and grants, donations, and pension assessments	High-way privileges, and interest	Earn-ings of gen-eral de-part-ments	Earn-ings of pub-lic service enter-prises	Per cent of revenue receipts re-quired for meet-ing ex-penses	Per cent of revenue receipts re-quired for meet-ing in-terest	Per cent of revenue receipts avail-able for out-lays and other pur-poses	Payments for—				Reve-nue receipts	
		General property	Special	Poll	Busi-ness and non-busi-ness license	Special assessments, and special charges for out-lays								Fines, for- feits, and es-cheats	Ex-penses of gen-eral de-part-ments	Ex-penses of public service enter-prises	Inter-est		Out-lays
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																			
69	Reading, Pa.....	69.9		1.7	1.9	1.9	0.4	6.1	2.8	2.2	13.0	71.9	8.5	19.6	46.8	5.4	6.1	42.2	71.9
70	Duluth, Minn.....	58.6	0.5		0.9	14.6	1.0	3.9	1.6	0.6	18.3	59.1	7.3	33.6	50.9	11.5	7.8	29.8	105.5
71	Lowell, Mass.....	67.4	14.6	0.9	0.9	0.9	0.5	2.3	0.5	4.8	7.6	81.6	6.2	12.2	73.2	7.3	6.1	13.4	98.7
72	Spokane, Wash.....	57.5			0.5	5.5	1.0	16.9	2.2	4.2	12.1	68.6	6.3	25.1	71.9	4.7	7.0	16.3	111.8
73	Elizabeth, N. J.....	63.7	0.3	0.3	3.5	12.2	0.2	9.3	8.4	1.9	0.1	72.8	9.6	17.6	60.9	0.1	8.1	81.0	83.7
74	Canton, Ohio.....	68.9	0.6		4.1	6.0	3.5	0.9	5.0	2.3	8.8	52.4	18.3	29.3	42.5	3.2	15.9	38.5	87.1
75	San Diego, Calif.....	42.8			1.5	25.0	1.0	11.1	1.8	2.5	14.3	52.2	8.4	39.4	37.8	6.4	7.1	48.8	84.6
76	Oklahoma City, Okla.....	56.1			2.9	25.5	0.7	1.7	3.0	2.4	7.7	52.5	13.7	33.8	36.3	3.4	10.4	49.9	78.7
77	Tacoma, Wash.....	34.5			0.7	5.5	1.5	11.9	3.5	2.5	39.9	57.3	9.4	33.3	28.2	9.9	6.2	55.7	66.5
78	Lynn, Mass.....	70.8	9.8	1.2	0.4	1.6	0.6	1.1	1.5	3.0	9.9	76.1	6.3	17.6	65.7	6.7	6.0	21.6	95.2
79	Waterbury, Conn.....	87.4	0.4	0.9	0.4	1.1	0.7	1.4	1.0	0.7	6.0	75.2	11.9	12.9	56.8	1.7	9.2	32.2	77.8
80	Utica, N. Y.....	67.9	5.2		2.3	14.0	0.1	8.3	1.3	0.8	0.2	70.0	7.7	22.3	55.1	(1)	6.1	38.9	78.7
81	El Paso, Tex.....	65.4			1.0	3.7	1.0	10.7	1.9	2.3	14.1	71.6	13.7	14.7	64.8	5.4	11.5	28.3	84.0

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	71.3	9.8	1.7	0.6	2.5	0.5	1.6	0.3	3.3	8.3	79.7	6.4	13.9	75.8	3.5	6.4	14.4	99.4
83	Fort Wayne, Ind.....	55.2		0.9	0.5	17.1	0.3	2.8	0.8	1.1	21.2	61.7	3.9	34.4	43.1	13.0	3.5	40.4	90.9
84	Jacksonville, Fla.....	44.7		(1)	2.4	3.5	2.1	1.4	2.2	1.6	42.1	67.2	9.2	23.6	48.8	17.3	9.0	24.8	95.4
85	Knoxville, Tenn.....	59.9		0.1	2.5	3.0	1.6	10.6	1.5	3.7	17.0	80.9	23.1	(2)	57.1	6.2	18.1	18.7	78.2
86	Evansville, Ind.....	67.0		0.3	1.2	11.2	0.1	3.9	1.4	1.6	13.3	65.2	4.5	30.3	60.2	8.4	4.8	26.6	105.2

87	Lawrence, Mass.	65.4	21.9	1.1	0.3	0.6	0.5	1.8	0.5	1.5	6.2	82.2	6.0	11.8	63.4	6.5	8.1	26.1	63.8
88	Savannah, Ga.	61.3			11.6	5.0	2.1	2.1	1.2	3.3	12.5	79.3	7.6	12.1	66.6	6.3	7.3	10.0	96.7
89	Schenectady, N. Y.	71.6	4.9		4.7	2.5	0.3	8.2	0.6	1.6	4.5	71.3	6.7	22.0	57.8	2.5	5.7	34.0	84.6
90	Allentown, Pa.	68.2		4.3	2.7	4.3	0.3	6.5	2.2	1.0	10.4	70.6	7.5	21.9	60.6	3.6	6.8	29.0	91.0
91	Wichita, Kans.	69.6			2.2	18.6	2.3	0.8	1.7	3.4	0.3	57.4	11.2	31.4	48.6	0.3	9.6	41.6	86.2
92	Bayonne, N. J.	69.2	0.1	(1)	1.3	0.6	0.1	10.1	2.8	0.7	15.0	76.8	12.4	10.8	60.0	6.4	10.7	52.9	86.4
93	Long Beach, Calif.	33.3			1.3	19.3	0.8	8.7	14.6	0.6	21.5	47.3	5.0	47.7	30.9	9.8	4.8	55.1	96.0
94	Tampa, Fla.	61.9		0.1	7.3	2.2	2.8	1.4	3.2	7.3	13.9	69.8	13.5	16.7	40.5	6.4	9.0	44.0	67.2
95	Harrisburg, Pa.	71.5		0.9	1.9	5.0	0.4	5.4	4.6	1.4	8.0	70.2	6.7	23.1	54.1	3.5	5.5	37.0	82.0
96	Manchester, N. H.	77.0	6.2	2.7	4.3	0.1	0.9	0.4	1.1	0.7	7.0	72.9	8.3	18.8	72.2	2.7	8.9	18.2	106.9
97	Peoria, Ill.	74.0			2.2	14.8	1.1	3.7	1.2	2.9	0.2	72.0	3.9	24.1	68.7	0.1	3.7	37.6	95.5
98	South Bend, Ind.	55.8		0.3	0.3	28.1	0.2	3.0	1.0	1.6	9.8	50.2	4.9	44.9	42.9	3.6	4.6	49.0	92.6
99	Hamtramck, Mich.	68.0			0.5	9.7	2.3	8.4	1.0	0.7	9.2	70.5	9.6	19.9	45.1	8.7	7.3	38.9	76.3
100	St. Joseph, Mo.	47.7		0.8	10.6	23.7	3.2	6.9	2.3	4.0	0.6	67.5	10.2	22.2	59.5	0.5	9.2	30.8	69.0
101	Wilkes-Barre, Pa.	77.8		6.2	2.4	3.8	1.1	6.4	0.6	1.7	0.1	68.6	6.8	25.1	56.0	0.2	5.2	88.7	81.8
102	Gary, Ind.	68.2			1.1	23.9	0.5	2.9	0.4	2.3	0.7	63.2	3.4	23.8	59.2	0.7	3.2	36.9	94.6
103	Rockford, Ill.	68.7			2.6	12.5	0.6	3.2	0.7	3.4	8.2	63.3	6.7	30.0	56.3	3.9	6.4	34.4	95.2
104	Sioux City, Iowa.	70.1			1.2	15.9	0.6	1.3	2.0	1.3	7.7	55.5	4.7	39.8	46.2	3.1	4.1	46.6	88.7
105	Portland, Me.	70.0	1.5	1.6	1.4	2.3	0.1	6.1	3.0	2.8	11.2	75.4	11.8	12.8	65.2	6.6	11.2	17.0	95.2
106	Little Rock, Ark.	47.7		0.8	10.6	23.7	3.2	6.9	2.3	4.0	0.6	67.5	10.8	22.2	59.5	0.5	9.2	30.8	69.0
107	Charleston, S. C.	44.4		0.2	4.4	8.4	1.5	4.4	2.8	0.8	32.4	70.1	13.0	16.9	55.5	22.7	10.8	30.9	53.1
108	Sacramento, Calif.	47.1			1.9	20.3	0.7	17.7	0.8	4.4	7.2	63.2	9.4	27.4	51.5	5.4	8.4	34.6	90.1
109	Troy, N. Y.	67.5	4.0		3.4	7.4	0.2	6.0	0.7	0.6	10.2	73.9	8.5	17.6	67.6	3.0	3.2	21.2	93.8
110	Binghamton, N. Y.	66.6	4.4		2.1	6.0	0.5	9.0	1.2	4.6	5.6	72.3	5.9	21.8	59.2	3.8	4.4	41.6	74.7
111	Saginaw, Mich.	68.7			0.2	8.5	0.5	8.9	4.0	1.9	7.4	68.0	8.1	25.9	56.4	5.0	7.5	31.0	93.2
112	Johnstown, Pa.	71.9		4.8	2.7	6.7	3.1	6.5	3.6	0.6	(1)	68.7	10.8	21.0	52.7	(1)	7.9	39.3	76.8
113	East St. Louis, Ill.	61.5			5.3	26.2	0.9	2.7	0.2	3.2		59.0	8.2	35.8	52.1		7.6	40.3	93.0
114	Terre Haute, Ind.	79.9		0.4	0.7	7.5	0.2	5.3	1.2	3.3	1.4	75.0	4.5	20.5	71.4	1.3	4.3	23.0	96.9
115	Pawtucket, R. I.	71.0		0.5	0.6	2.1	0.5	2.2	3.5	2.3	17.3	65.0	13.1	21.9	47.4	5.1	10.6	37.0	80.8
116	Highland Park, Mich.	69.4			0.4	5.0	1.0	3.6	3.6	7.9	9.1	69.5	8.3	22.2	53.4	2.7	6.7	37.0	80.8
117	Lansing, Mich.	47.7			0.2	5.2	0.5	4.0	1.0	2.5	39.1	60.6	7.4	32.0	32.2	23.1	6.7	38.0	91.1
118	Passaic, N. J.	74.6	0.3	0.1	3.1	6.7	0.5	9.8	4.1	0.8	(1)	81.6	11.6	6.8	52.7		7.5	39.8	64.6
119	Springfield, Ohio.	68.3	0.5		3.7	7.4	1.4	1.2	3.2	2.2	8.6	58.2	8.9	32.9	58.5	4.5	9.6	27.3	108.3
120	Chester, Pa.	74.9			3.0	7.2	1.0	6.6	2.5	2.8	0.1	71.9	11.4	16.7	69.7	(1)	11.0	19.2	97.0
121	Hoboken, N. J.	72.2	0.3	(1)	3.0	6.9	0.1	7.9	2.6	0.3	6.6	71.8	14.5	13.7	75.8	6.6	16.6	1.0	114.8
122	Racine, Wis.	63.3	7.8		2.2	7.9	0.6	2.3	1.4	2.1	12.4	66.0	7.5	26.5	59.3	4.1	7.2	29.4	96.1
123	Winston-Salem, N. C.	49.7	(1)	0.3	2.7	17.1	2.1	10.8	2.8	3.9	10.5	54.2	20.2	25.5	24.1	2.4	9.8	63.7	48.7
124	New Britain, Conn.	75.6	0.7	2.0	0.5	2.1	1.0	2.8	2.0	3.8	9.5	76.7	8.2	15.1	64.4	3.2	7.2	25.2	86.2
125	Chattanooga, Tenn.	67.9			0.1	6.0	3.2	14.1	0.9	6.4	1.6	71.6	17.7	10.7	55.4	1.8	14.2	28.7	79.9
126	Altoona, Pa.	55.8		8.5	3.6	17.7	1.0	6.5	1.5	2.8	7.7	66.6	8.5	24.9	51.9	3.4	7.1	37.6	83.0

1 Less than one-twentieth of 1 per cent

2 Payments for expenses and interest are in excess of revenue receipts.

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—						
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	Payments for—			
		General property	Special	Poll	Business and non-business license										Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	Revenue receipts

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued

127	Mobile, Ala.	56.1		0.3	10.7	4.7	1.7	5.0	2.9	0.9	17.8	73.9	13.3	12.8	42.4	5.9	8.7	42.9	65.5
128	Berkeley, Calif.	63.5			1.7	3.7	0.5	21.4	2.1	7.0	0.1	73.4	5.4	21.2	81.5	0.3	6.1	12.1	111.5
129	Brockton, Mass.	69.8	10.4	1.1	0.5	1.5	0.5	1.0	0.9	6.8	7.4	71.0	7.1	21.9	68.8	4.2	7.3	19.7	102.8
130	Springfield, Ill.	53.6			1.3	13.3	1.4	2.4	0.9	2.2	24.9	70.0	4.9	25.1	50.0	16.1	4.7	29.2	94.5
131	Bethlehem, Pa.	61.9		5.5	1.5	6.5	1.3	5.6	1.8	1.8	14.2	58.1	14.8	27.1	49.4	3.4	13.5	33.7	90.9
132	Huntington, W. Va.	58.9		0.5	1.1	35.7	1.4	0.1	1.2	0.5	0.6	54.6	14.3	41.1	50.2	0.4	4.0	45.4	92.8
133	Cicero, Ill.	57.4			6.7	23.0	(¹)	2.9	1.2	0.5	8.2	65.0	10.2	24.8	53.3	6.1	9.3	31.2	91.4
134	Quincy, Mass.	70.7	7.8	1.0	0.3	2.9	0.3	1.6	0.9	5.2	9.3	66.4	7.4	26.2	64.8	3.0	7.5	24.7	102.0
135	Lincoln, Nebr.	59.6		0.4	1.0	15.0	0.7	3.8	0.7	1.9	17.0	60.4	6.4	33.2	42.3	13.8	6.0	37.9	93.0
136	Holyoke, Mass.	52.1	12.6	0.7	0.2	0.3	0.4	1.3	1.3	1.7	29.5	71.1	4.6	24.3	51.7	21.1	4.7	22.4	102.5
137	East Orange, N. J.	66.0	0.4	0.3	3.9	6.1	0.1	8.2	4.6	1.6	8.9	69.0	8.8	22.2	58.6	4.4	8.1	29.0	91.3
138	Portsmouth, Va.	52.6	0.2	0.2	9.1	1.1	4.9	7.3	1.5	23.0		69.2	29.8	1.0	40.4	7.1	20.4	32.1	68.6
139	Covington, Ky.	66.5			6.4		0.7	5.0	0.2	0.9	20.3	81.0	8.5	10.5	63.1	10.2	7.7	19.0	90.5
140	Macon, Ga.	62.9			8.3	5.6	2.5	4.1	3.3	6.2	17.0	74.1	6.0	19.9	45.9	7.2	4.3	42.7	71.6
141	Roanoke, Va.	65.7	0.4	0.6	11.2	2.2	4.6	4.4	5.9	2.5	2.6	71.5	14.9	13.6	48.3	0.6	10.2	40.9	68.4
142	Jackson, Mich.	59.3			0.3	13.0	0.7	7.9	2.0	8.1	8.6	64.0	9.5	26.5	45.6	4.5	7.4	42.5	78.2
143	Shreveport, La.	66.5		0.3	5.3	13.5	2.3	5.8	2.9	3.1	10.2	50.4	11.3	38.3	34.9	3.1	8.5	53.5	75.5
144	Fresno, Calif.	69.8			4.4	2.3	2.1	28.8	0.7	1.7	0.2	87.8	6.1	6.1	88.9	0.2	6.2	4.6	101.5
145	Niagara Falls, N. Y.	63.8	4.9		4.5	8.9	0.5	6.5	2.4	1.0	7.6	63.8	13.5	22.7	43.0	3.4	9.8	43.8	72.7
146	Lakewood, Ohio.	70.5	0.4		3.6	11.5	1.7	0.9		0.9	6.9	62.3	16.1	21.6	51.5	6.3	15.0	27.2	92.8

147	Lancaster, Pa.	60.8		1.1	1.7	3.8	0.9	7.0	2.1	2.1	21.8	87.9	7.1	8.0	49.6	9.3	4.7	84.8	67.1
148	Wheeling, W. Va.	80.1		0.4	2.0	3.8	1.1	0.4	2.8	1.2	8.8	67.8	8.8	23.4	20.1	5.2	7.2	87.8	81.7
149	Pasadena, Calif.	41.3			1.0	12.5	0.9	8.7	0.7	3.9	31.0	87.1	4.9	38.0	37.3	19.2	4.8	88.6	99.1
150	Topeka, Kans.	68.2			1.8	14.6	0.9	0.7	1.9	1.4	12.8	66.0	8.2	78.8	48.6	8.8	4.8	88.0	87.0
151	Wichita Falls, Tex.	69.6			0.8		1.0	8.8	1.4	4.7	16.7	88.4	29.2	17.4	42.3	7.6	27.3	82.8	98.8
152	Angusta, Ga.	61.2			0.9	6.4	1.2	3.3	1.3	8.5	11.3	71.4	7.0	31.6	77.0	8.3	8.1	8.6	116.7
153	Kalamazoo, Mich.	68.2			0.4	8.4	0.7	6.3	1.8	4.0	10.2	65.5	7.8	27.0	54.7	7.1	7.0	31.1	94.6
154	Newton, Mass.	70.8	9.9	0.7	0.6	6.4	0.1	1.9	1.6	1.7	6.4	73.3	6.9	19.8	63.2	2.6	6.2	37.7	90.1
155	Atlantic City, N. J.	71.3	0.8	(1)	0.6	0.1	0.2	6.4	7.3	1.7	6.2	74.1	12.8	13.1	60.0	2.2	10.9	35.8	88.8
156	Decatur, Ill.	60.6			0.9	15.5	0.7	3.0	2.2	3.4	14.7	63.8	7.0	29.2	40.0	10.7	5.6	63.7	79.5
157	Davenport, Iowa	71.9			1.8	19.3	0.9	1.8	1.2	2.9	0.7	89.1	8.5	38.4	81.0	0.9	5.8	32.3	104.6
158	Charlotte, N. C.	81.3	0.1	0.2	8.0	9.8	0.8	14.5	1.6	1.7	18.3	81.0	16.6	22.4	26.7	6.1	8.9	84.3	83.9
159	Malden, Mass.	70.9	10.3	1.2	0.8	2.7	0.6	1.2	2.4	3.4	7.0	76.0	8.7	16.3	63.5	3.2	7.7	36.4	89.1
160	Oak Park, Ill.	69.8			4.8	21.4	1.2	2.1	1.6	0.6	8.5	86.0	8.1	33.9	46.2	8.6	7.2	40.9	89.1
161	Kenosha, Wis.	47.6	14.0		1.3	21.2	0.7	3.1	1.7	2.6	7.8	83.4	4.4	42.2	45.1	2.6	3.9	48.2	86.7
162	Hammond, Ind.	37.8		0.3	0.6	62.0	0.2	2.6	0.4	1.0	8.8	43.0	3.0	84.0	38.2	5.4	3.0	88.4	101.3
163	Mount Vernon, N. Y.	68.0	8.0		1.0	4.2	0.3	7.9	1.8	1.5	10.2	80.1	12.0	7.9	54.0	4.4	8.8	32.8	72.9
164	Cedar Rapids, Iowa	73.8			1.1	11.4	0.7	1.7	0.7	2.4	8.6	61.4	7.1	31.6	58.5	3.5	7.1	31.0	106.8

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 60,000

165	Woonsocket, R. I.	77.8		0.6	0.6	2.1	0.1	1.8	8.1	2.6	9.5	60.0	17.2	22.8	44.0	3.5	13.6	39.0	79.1
166	New Castle, Pa.	67.6		6.8	2.7	8.9	2.1	8.6	1.0	2.3	0.1	73.6	8.8	18.1	64.2		7.2	28.5	87.2
167	Beaumont, Tex.	66.9		0.3	0.7	0.7	1.1	7.1	8.4	1.4	18.4	62.8	15.2	22.0	41.8	9.2	12.4	36.6	81.3
168	McKeesport, Pa.	62.5		1.0	1.1	6.0	2.4	6.2	1.9	3.0	15.0	81.6	.7	11.7	65.4	9.3	0.2	19.1	81.6
169	York, Pa.	69.6		2.7	3.9	5.4	0.8	8.0	6.8	2.9		86.9	6.0	9.1	79.6		4.6	15.7	92.7
170	Haverhill, Mass.	70.4	10.4	1.3	0.4	0.7	0.2	1.5	1.7	5.8	7.7	82.7	8.6	13.7	72.7	3.5	3.3	20.5	92.2
171	Bay City, Mich.	69.2			0.3	2.6	0.3	8.9	2.7	1.8	24.3	68.5	11.9	19.6	53.5	12.2	11.4	22.9	95.9
172	Elmira, N. Y.	61.7	3.5		1.9	4.4	0.6	8.2	1.0	2.3	16.3	70.5	7.2	22.3	67.3	6.4	7.5	18.7	104.6
173	Charleston, W. Va.	64.3		0.3	1.2	28.6	1.3	0.6	2.2	1.2	0.8	48.5	7.1	44.4	42.6	0.4	6.3	60.7	88.6
174	Medford, Mass.	75.9	8.4	1.3	0.3	1.6	0.2	1.4	1.4	2.0	7.6	72.9	7.8	19.3	63.9	3.9	7.3	23.0	92.9
175	Galveston, Tex.	52.3			0.6	0.1	0.6	17.8	4.7	9.0	14.9	64.8	15.0	20.2	39.1	8.1	10.2	45.6	68.3
176	Pontiac, Mich.	69.9			0.6	7.3	0.5	4.9	2.9	4.9	9.1	66.7	10.2	33.1	44.5	6.5	9.2	39.8	90.0
177	Chelsea, Mass.	78.8	8.4	1.1	0.4	0.4	0.4	1.8	1.5	8.0	6.7	80.1	10.8	9.6	68.7	1.7	8.4	26.2	81.7
178	Stockton, Calif.	56.1			3.1	11.6	2.0	20.8	3.0	2.1	1.3	64.6	8.0	27.4	47.2	0.2	5.9	46.8	73.2
179	Perth Amboy, N. J.	61.1	0.2	(1)	1.7	4.7	0.6	6.1	3.9	1.0	20.7	74.1	18.0		44.4	8.7	12.9	34.0	71.6
180	Pittsfield, Mass.	66.0	15.3	1.3	0.3	4.8	0.4	1.6	0.3	2.0	8.0	69.0	6.1	24.9	72.9	1.6	6.6	18.9	108.0
181	Lexington, Ky.	75.8			6.8	5.0	0.6	4.4	2.8	3.4	0.6	66.5	7.4	26.1	76.6	0.2	8.6	14.6	115.5
182	Lima, Ohio	60.2	0.1		3.9	16.4	0.7	0.9	2.1	2.8	12.9	48.1	21.1	30.8	39.8	5.8	20.0	84.5	94.7
183	Madison, Wis.	68.2	4.1		1.3	9.1	0.3	3.2	2.0	1.7	10.1	69.6	7.7	32.7	43.4	3.5	6.1	47.0	78.9
184	Newport News, Va.	77.3	(1)	0.4	10.3		2.8	5.0	2.0	1.2	0.9	69.0	15.8	15.2	67.4	0.3	15.5	16.9	98.0

¹Less than one-twentieth of 1 per cent.

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 38. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—					Revenue receipts
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—					
		General property	Special	Poll	Business and non-business license										Expenses of general departments	Expenses of public service enterprises	Interest	Outlays		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																				
185	Montgomery, Ala.	36.0			19.1	10.9	3.4	7.6	0.5	4.4	18.2	70.7	21.3	8.0	50.0	5.9	16.8	27.3	79.1	
186	Greensboro, N. C.	43.8	(1)	0.2	4.2	30.9	1.1	6.2	3.1	2.1	8.4	46.6	14.6	38.8	19.9	2.2	6.9	71.0	47.4	
187	East Chicago, Ind.	53.2		0.4	1.3	81.2	0.6	3.0	0.7	0.3	9.3	50.0	8.8	41.2	24.3	1.1	4.5	70.0	61.0	
188	New Rochelle, N. Y.	80.8	5.0		1.2	2.4	0.2	7.4	1.2	1.8	(1)	84.8	7.1	8.1	57.2		4.8	38.1	67.4	
189	Columbus, Ga.	54.9		0.6	8.5	1.8	3.1	4.5	2.3	11.5	12.8	66.6	7.7	25.7	48.3	3.6	6.0	42.1	77.9	
190	Evanston, Ill.	69.9			4.3	9.4	0.9	2.0	0.9	1.8	10.8	66.8	6.2	27.0	50.9	3.7	5.0	40.3	81.8	
191	Fueblo, Colo.	53.3			1.1	14.8	0.9	8.4	1.5	1.8	13.2	59.3	14.0	26.7	49.6	11.3	14.4	24.6	102.7	
192	Fitchburg, Mass.	65.8			0.5	1.3	0.3	1.6	1.2	6.2	7.8	79.3	6.5	14.2	75.7	5.5	6.6	12.1	102.5	
193	San Jose, Calif.	44.4	14.1	1.1	1.8	24.0	2.6	21.7	1.0	4.5		55.3	5.2	39.5	53.1		5.0	41.8	96.1	
194	Waco, Tex.	72.1			0.6		1.0	8.8	2.8	1.8	12.9	71.7	6.4	21.9	58.2	6.8	5.9	29.1	90.7	
195	Muskegon, Mich.	61.0			0.5	10.4	1.1	6.7	8.2	3.6	8.4	56.8	8.6	34.6	49.7	5.2	8.3	36.8	96.7	
196	Brookline, Mass.	71.8	14.6	0.7	0.9	0.3	0.1	0.5	0.3	2.1	8.7	79.5	5.4	15.1	68.5	4.1	4.9	22.5	91.4	
197	Salem, Mass.	69.2	11.7	1.1	1.2	0.5	0.2	1.2	1.0	5.3	9.5	81.8	5.5	12.7	74.0	5.9	5.4	14.7	97.7	
198	Jamestown, N. Y.	47.4	3.1		4.0	10.1	0.6	6.1	0.2	3.9	24.6	64.3	6.7	29.0	50.5	9.9	6.3	33.4	93.9	
199	Butte, Mont.	68.2		1.3	1.1	11.6	7.5	7.7	2.0	0.6		76.4	12.5	11.1	81.8		13.4	4.8	107.1	
200	Williamsport, Pa.	74.4		2.9	3.1	5.7	0.8	7.0	1.7	2.9	1.3	75.9	4.2	19.9	79.8	0.1	4.4	15.7	105.2	
201	Muncie, Ind.	78.8		0.8	0.2	10.3	0.2	5.1	1.1	1.7	2.1	67.1	6.8	26.1	62.6	1.0	5.4	29.9	94.8	
202	Hamilton, Ohio	43.3	0.3		2.5	9.7	0.6	0.8	1.9	1.1	39.9	61.1	11.4	27.5	36.7	29.1	12.3	21.3	107.8	
203	Lorain, Ohio	59.4	0.2		2.7	12.8	3.2	8.0	2.5	1.1	12.1	64.2	17.6	18.2	53.8	6.2	16.4	23.6	93.5	
204	Everett, Mass.	70.5	10.0	1.1	0.3		0.2	2.8	1.1	2.2	10.6	75.5	8.8	15.7	75.2	3.6	0.2	12.0	104.4	

205	Chicopee, Mass.....	55.7	13.6	1.0	0.3	2.3	0.4	1.4	0.4	0.8	34.3	75.3	4.4	26.3	33.6	14.4	2.0	39.0	90.3
206	Springfield, Mo.....	72.1		1.0	11.3	2.7	1.3	7.8	1.2	2.0	7.3	79.1	2.6	17.3	74.2	0.4	2.4	31.9	94.4
207	Battle Creek, Mich.....	76.6			0.3	4.4	0.7	4.1	1.3	2.3	7.3	66.6	4.0	30.4	60.5	8.0	4.1	37.3	103.9
208	Durham, N. C.....	40.6	(1)	0.2	2.1	10.4	0.3	16.3	3.5	1.3	24.3	63.4	17.1	19.5	39.6	9.2	13.3	38.1	77.0
209	Columbia, S. C.....	58.8		0.6	7.8	2.3	2.6	6.0	0.9	1.4	19.3	65.3	13.3	21.5	57.6	7.5	13.3	31.4	100.2
210	Dubuque, Iowa.....	65.7			0.9	19.1	0.6	1.8	0.4	2.4	9.5	55.1	8.9	36.0	42.6	3.1	7.4	46.9	63.0
211	Stamford, Conn.....	90.0	6.6	0.1	0.7	1.4	0.7	2.0	1.3	2.4		73.1	6.9	30.0	69.0		6.6	33.9	95.1
212	Joliet, Ill.....	59.4			3.1	17.7	0.7	2.3	1.4	2.5	11.9	64.4	10.2	23.4	52.5	7.3	9.2	31.1	89.9
213	Aurora, Ill.....	66.2			2.7	10.7	0.9	2.9	1.1	3.7	11.8	60.1	7.5	32.4	38.6	6.2	3.6	49.6	74.7
214	Superior, Wis.....	69.9	2.9		6.8	2.6	4.9	3.0	1.0	0.6		79.4	6.7	13.9	79.1		6.7	14.3	93.6
215	Council Bluffs, Iowa.....	56.6		0.3	0.7	26.3	0.6	1.4	1.0	2.3	10.9	53.7	5.1	41.2	41.4	7.9	4.7	46.0	91.8
216	Rock Island, Ill.....	61.4			2.7	31.8	1.0	3.0	0.4	2.4	7.4	53.1	8.0	34.9	44.4	4.1	7.6	41.9	95.1
217	Taunton, Mass.....	47.5	10.6	1.0	0.3	0.8	0.3	1.3	1.9	3.4	23.0	79.7	7.3	13.0	58.1	22.6	7.4	11.9	101.2
218	Portsmouth, Ohio.....	58.0	1.9		4.9	6.9	1.3	2.7	2.3	4.5	18.0	65.8	18.0	16.2	38.6	5.7	12.1	48.6	67.3
219	Quincy, Ill.....	61.2			1.1	18.4	0.5	2.4	1.8	1.3	12.2	57.6	3.2	39.2	48.1	5.6	3.0	43.3	93.2
220	New Brunswick, N. J.....	66.4	0.6		2.6	8.7	0.3	6.2	4.2	5.3	12.8	76.5	11.2	12.5	56.5	6.6	9.3	37.6	82.7
221	Austin, Tex.....	46.7			0.3	0.5	7.9	7.9	1.6	3.4	39.7	65.7	8.3	24.0	40.6	16.5	7.2	35.7	86.3
222	Ogden, Utah.....	49.1			1.0	20.6	1.2	15.4	0.7	2.3	9.6	56.7	18.1	28.2	49.2	3.4	14.0	33.4	92.3
223	Kokomo, Ind.....	73.8		0.6	0.1	13.7	0.5	3.3	0.4	2.8	0.7	65.7	3.9	30.4	63.2	1.2	2.9	31.7	98.1
224	Easton, Pa.....	80.4		2.9	3.0		0.9	6.8	3.2	1.6	0.3	77.8	12.4	9.3	35.4	(1)	3.6	63.9	45.8
225	Waterloo, Iowa.....	71.2		0.9	0.9	12.1	0.8	1.2	0.5	1.6	10.8	64.0	9.2	26.8	59.8	6.9	9.6	23.6	104.3
226	Wilmington, N. C.....	72.0	0.1	1.7	6.3	2.1	0.6	0.1	0.8	2.6	11.7	81.8	16.4	1.8	71.2	7.5	15.8	5.6	96.1
227	Danville, Ill.....	73.5			5.1	15.4	1.4	3.1	0.2	1.4	(1)	62.2	9.6	28.2	52.2	0.1	8.1	39.7	84.0
228	Hazleton, Pa.....	75.2		5.7	1.3	1.7	0.5	9.8	2.3	3.4		82.4	4.7	7.9	61.6		7.3	31.1	74.8
229	Auburn, N. Y.....	62.1	2.8		3.3	4.1	0.4	9.2	1.0	2.3	11.7	79.7	9.6	15.7	74.4	8.3	4.8	12.4	103.9
230	Poughkeepsie, N. Y.....	63.0	5.4		1.7	7.5	0.2	6.5	1.6	4.3	9.9	63.1	9.1	27.3	52.8	5.7	8.5	33.0	92.8
231	Orange, N. J.....	63.4	0.3	0.1	3.9	6.6	0.1	10.0	6.1	1.4	8.2	72.1	10.3	17.6	55.6	3.2	8.4	32.8	81.6
232	Petersburg, Va.....	61.0	0.2	0.7	10.5	0.2	1.3	6.1	5.3	3.1	11.6	77.4	19.8	2.8	54.3	5.8	15.4	24.5	77.7
233	Amsterdam, N. Y.....	50.2	5.1		10.8	1.9	0.1	17.5	1.6	0.5	12.3	72.0	5.2	22.8	47.4	4.6	3.8	44.2	72.2
234	Waltham, Mass.....	70.9	12.4	1.1	0.3	0.7	0.5	1.8	0.8	2.9	8.6	79.1	6.5	14.4	62.6	4.5	5.5	27.4	84.9
235	Norristown, Pa.....	74.1		11.6	2.0	(1)	0.2	7.4	2.3	2.0	0.3	74.8	7.0	18.2	60.3	0.2	5.7	38.8	81.0
236	Lewiston, Me.....	73.1	0.8	1.9	1.1	1.4	0.5	6.9	1.4	3.7	9.3	77.4	7.2	15.4	71.9	6.4	7.2	14.4	101.2
237	Green Bay, Wis.....	66.2	3.0		2.6	8.5	0.7	4.9	0.9	3.2	9.9	61.6	8.4	30.0	65.6	4.1	9.5	20.7	113.3
238	Sheboygan, Wis.....	63.5	4.3		2.0	11.2	0.3	4.2	1.7	1.8	11.1	61.3	3.5	35.2	60.7	3.6	3.7	32.0	104.9
239	Moline, Ill.....	61.0			2.3	19.3	0.5	2.7	0.4	5.5	8.4	61.5	7.3	21.2	65.5	7.1	8.6	18.9	118.0
240	Oshkosh, Wis.....	62.6	9.4		1.9	5.1	0.6	4.8	1.6	2.6	11.4	73.1	4.2	22.7	73.6	6.1	4.6	15.8	108.8
241	Elgin, Ill.....	65.1			2.3	13.4	0.2	2.6	3.8	2.7	9.9	61.6	7.4	31.0	47.8	4.0	6.2	41.9	84.1
242	Watertown, N. Y.....	70.1	4.3		3.3	2.0	0.4	6.7	1.3	2.7	9.3	67.8	8.3	23.9	55.4	4.3	7.3	33.0	88.0
243	Muskogee, Okla.....	59.8			2.5	7.1	1.5	5.1	6.0	4.5	13.6	58.6	14.6	26.8	61.0	6.3	16.8	16.0	114.7
244	La Crosse, Wis.....	70.3	7.3		1.9	4.1	0.5	4.4	3.3	1.9	6.4	64.9	6.7	28.4	65.8	2.7	7.1	23.4	107.0
245	Newburgh, N. Y.....	61.0	4.4		4.8	3.4	0.3	10.0	1.3	3.0	11.9	84.0	6.3	9.7	75.6	4.8	6.0	13.6	95.7
246	Lynchburg, Va.....	51.1	0.1	0.9	13.7	2.9	1.6	3.8	4.7	7.1	14.0	67.6	12.2	20.2	57.2	4.2	11.1	27.5	90.8
247	Colorado Springs, Colo.....	60.1			1.2	6.4	0.3	1.4	0.6	2.1	27.9	68.3	8.5	23.2	24.5	8.2	4.1	63.3	47.8

! Less than one-twentieth of 1 per cent.

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925

[This table is presented in two sections, the second section beginning on p. 214. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	Grand total	\$1,938,581,213	\$1,736,469,221	\$1,597,490,523	\$1,585,417,653	\$12,072,870	\$20,710,956	\$40,780,116	\$4,696,414
	Group I	1,023,541,714	931,969,380	855,660,140	848,858,798	6,801,342	11,146,560	25,733,546	650,002
	Group II	212,499,674	197,984,805	181,040,911	180,162,837	1,478,074	435,037	4,418,507	159,888
	Group III	357,694,536	313,737,149	290,132,558	289,205,316	1,927,240	5,506,795	4,089,510	1,549,037
	Group IV	217,919,411	186,665,278	173,002,312	171,817,641	1,184,671	2,134,058	5,127,252	1,453,268
	Group V	119,928,378	106,082,611	97,054,602	96,373,059	681,543	1,437,906	2,816,241	844,119

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.	\$363,241,123	\$346,859,236	\$305,605,029	\$302,025,678	\$3,579,351	\$7,240,989	\$19,620,083	-----
2	Chicago, Ill.	168,501,645	139,077,548	130,932,953	130,385,599	547,355	-----	97,182	-----
3	Philadelphia, Pa.	79,343,585	78,190,721	76,563,248	76,379,638	183,610	-----	-----	\$62,512
4	Detroit, Mich.	69,526,377	60,467,197	58,283,628	57,362,444	921,184	126,161	776,134	-----
5	Cleveland, Ohio.	52,663,085	46,712,229	45,042,495	45,042,495	-----	-----	285,951	-----
6	St. Louis, Mo.	31,455,111	28,433,941	26,666,998	26,522,692	144,306	-----	-----	-----
7	Baltimore, Md.	29,799,672	28,694,169	26,081,309	26,106,077	485,232	-----	652,956	-----
8	Boston, Mass.	55,955,940	56,043,924	43,259,855	47,975,128	284,727	2,995,629	3,970,047	337,721
9	Los Angeles, Calif.	79,231,492	50,995,429	36,057,659	35,851,693	205,956	-----	-----	-----
10	Pittsburgh, Pa.	85,698,213	84,570,343	33,759,168	33,504,434	164,734	-----	-----	249,769
11	San Francisco, Calif.	27,812,510	25,908,998	24,034,245	23,945,518	88,727	-----	-----	-----
12	Buffalo, N. Y.	29,283,961	27,025,627	24,773,653	24,577,493	196,160	130,825	984,149	-----

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.	\$28,680,936	\$26,694,918	\$23,073,323	\$22,943,983	\$129,340	\$103	\$2,984,330	-----
14	Washington, D. C.	18,669,037	17,649,629	14,305,682	14,153,754	154,928	-----	3,873	-----
15	Newark, N. J.	23,614,121	22,416,618	21,065,814	20,769,691	296,223	266,903	-----	\$47,427
16	Minneapolis, Minn.	22,545,553	19,277,166	18,798,013	18,725,149	72,864	-----	139,725	-----
17	New Orleans, La.	17,572,863	16,247,155	15,055,073	14,960,883	88,190	-----	-----	88,094

18	Cincinnati, Ohio.....	18,432,304	18,577,231	18,690,838	18,690,838				
19	Kansas City, Mo.....	18,548,800	18,082,840	18,841,716	18,697,822	143,894		861,467	
20	Seattle, Wash.....	19,791,291	15,335,437	15,174,238	14,951,294	222,964			
21	Indianapolis, Ind.....	18,972,686	16,632,814	14,381,508	14,381,508				46,436
22	Rochester, N. Y.....	19,806,874	16,959,687	15,153,776	14,997,238	156,538		65,182	
23	Jersey City, N. J.....	18,372,509	16,141,610	14,107,933	13,894,780	218,143		108,469	734,678
									8,031

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	88,415,284	87,552,543	86,808,355	86,788,832	\$16,608			
25	Toledo, Ohio.....	11,878,159	10,143,184	9,660,676	9,660,676			\$188,196	
26	Portland, Oreg.....	10,948,468	8,265,982	7,921,810	7,921,810				
27	Akron, Ohio.....	8,087,310	6,715,895	6,264,214	6,264,214				
28	Denver, Colo.....	12,494,643	10,870,777	10,427,372	10,398,181		84,191		48,244
29	Columbus, Ohio.....	10,234,178	8,975,016	8,253,892	8,253,892				
30	Providence, R. I.....	9,982,513	9,774,698	9,627,601	9,599,636	27,965		185,218	
31	Oakland, Calif.....	10,487,380	7,521,189	7,256,944	7,236,654	26,290			671,289
32	St. Paul, Minn.....	10,264,714	8,628,720	8,065,639	8,012,990	52,649			
33	Atlanta, Ga.....	7,694,629	6,081,115	5,349,341	5,251,108	98,233		83,840	67,482
34	Omaha, Nebr.....	8,755,273	7,185,028	6,969,530	6,955,948	13,582			
35	Birmingham, Ala.....	5,752,638	3,853,495	2,829,447	2,825,741	3,706			
36	San Antonio, Tex.....	4,993,366	4,923,857	4,847,269	4,805,113	42,156			
37	Worcester, Mass.....	9,483,517	9,238,572	7,847,849	7,757,195	90,654	\$615,190	620,079	128,217
38	Dallas, Tex.....	8,822,176	5,207,591	5,177,808	5,114,964	62,864			
39	Richmond, Va.....	5,919,044	5,736,366	4,844,157	4,812,755	31,402		90,610	91,426
40	Syracuse, N. Y.....	8,816,645	7,488,122	6,801,732	6,740,625	61,107		341,793	
41	New Haven, Conn.....	6,870,392	6,699,197	6,436,888	6,400,128	36,762	98,419		104,876
42	Memphis, Tenn.....	5,609,735	5,152,065	4,828,814	4,801,218	27,096			
43	Dayton, Ohio.....	6,288,326	5,772,230	5,365,717	5,366,717			57,927	
44	Norfolk, Va.....	5,287,332	5,143,027	4,418,240	4,356,908	61,332		11,458	17,568
45	Houston, Tex.....	6,321,954	6,201,460	6,121,608	6,077,666	43,842			
46	Bridgeport, Conn.....	6,482,199	6,380,489	6,277,635	6,205,116	72,519	15,611		68,220
47	Youngstown, Ohio.....	7,281,499	6,355,479	6,053,574	6,053,574			24,520	
48	Hartford, Conn.....	7,791,646	7,433,287	5,945,990	5,884,123	61,867	1,338,572		129,114
49	Fort Worth, Tex.....	3,426,720	3,374,931	3,360,927	3,274,026	86,901			
50	Grand Rapids, Mich.....	6,571,462	5,161,463	5,086,716	5,086,716				
51	Springfield, Mass.....	8,913,899	8,613,051	7,486,312	7,416,892	69,420	478,584	529,465	78,830
52	Scranton, Pa.....	4,261,114	4,061,403	3,854,022	3,823,258	30,764			136,651
53	Paterson, N. J.....	4,984,118	4,811,633	4,414,875	4,240,721	74,104	39,288		12,818

GENERAL TABLES

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925—Continued
 [This table is presented in two sections, the second section beginning on p. 214. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
54	Des Moines, Iowa.....	\$7,936,374	\$5,681,882	\$5,619,355	\$5,608,028	\$11,327			
55	Nashville, Tenn.....	3,099,468	2,780,027	2,711,431	2,685,723	25,708			
56	Trenton, N. J.....	4,046,021	4,343,356	4,125,202	4,085,783	39,419	\$26,703		\$31,149
57	Salt Lake City, Utah.....	4,469,042	3,727,478	3,584,828	3,577,972	6,856			
58	Fall River, Mass.....	5,712,330	5,666,119	4,371,337	4,340,043	31,294	753,617	\$449,577	68,707
59	Camden, N. J.....	3,675,140	3,249,388	2,821,934	2,786,843	35,091	26,893		16,827
60	Flint, Mich.....	4,724,948	4,041,886	4,015,174	3,675,544	39,630			
61	Wilmington, Del.....	2,551,906	2,311,359	2,219,424	2,219,424		311		
62	New Bedford, Mass.....	6,166,995	6,026,096	4,803,045	4,784,260	18,785	730,313	398,240	65,017
63	Cambridge, Mass.....	5,686,208	5,642,609	4,718,774	4,673,467	45,307	425,592	397,234	62,564
64	Erie, Pa.....	3,884,887	3,460,070	3,250,612	3,219,986	30,675			167,337
65	Tulsa, Okla.....	6,209,298	3,780,168	3,643,425	3,582,990	60,435			
66	Albany, N. Y.....	5,308,866	4,771,855	4,311,782	4,311,782		103,353	237,610	
67	Kansas City, Kans.....	4,414,334	3,651,984	3,537,922	3,537,922				
68	Yonkers, N. Y.....	6,956,379	6,494,289	5,975,214	5,793,486	181,728	9,706	315,612	
69	Reading, Pa.....	2,662,225	2,579,502	2,452,390	2,437,572	14,818			59,697
70	Duluth, Minn.....	5,225,932	4,146,845	4,040,487	4,040,487	9,207	16,250	21,619	
71	Lowell, Mass.....	4,849,540	4,768,288	3,859,130	3,822,772	36,358	493,881	342,814	51,065
72	Spokane, Wash.....	3,220,434	2,893,781	2,868,540	2,868,540				
73	Elizabeth, N. J.....	3,628,024	3,068,263	2,860,847	2,839,827	41,020	13,581		14,694
74	Canton, Ohio.....	4,034,225	3,573,876	3,345,457	3,345,457			28,724	
75	San Diego, Calif.....	5,699,109	3,593,164	3,471,942	3,445,438	26,504			
76	Oklahoma City, Okla.....	4,981,828	3,447,838	3,279,142	3,246,287	32,855			
77	Tacoma, Wash.....	2,737,391	2,283,490	2,236,919	2,236,919				
78	Lynn, Mass.....	4,443,566	4,325,285	3,726,350	3,692,612	33,738	232,920	284,603	60,649
79	Waterbury, Conn.....	4,854,047	4,758,805	4,665,824	4,630,732	35,092	19,959		50,470
80	Utica, N. Y.....	4,116,879	3,469,705	3,123,715	3,107,364	16,351	68,046	172,137	
81	El Paso, Tex.....	2,127,354	1,988,541	1,969,795	1,932,653	27,142			

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$3,053,514	\$2,956,413	\$2,524,723	\$2,510,129	\$14,894	\$115,939	\$232,847	\$61,892
83	Fort Wayne, Ind.	3,859,916	2,952,142	2,879,298	2,879,298				49,087
84	Jacksonville, Fla.	3,912,810	2,905,740	2,469,199	2,415,593	53,847			2,227
85	Knoxville, Tenn.	2,059,448	1,917,594	1,836,419	1,822,316	14,308			3,269
86	Evansville, Ind.	2,882,602	2,472,958	2,418,676	2,418,676				9,267
87	Lawrence, Mass.	4,109,618	4,060,581	2,995,242	2,967,096	27,646	679,166	321,874	50,369
88	Savannah, Ga.	1,924,618	1,763,633	1,474,324	1,471,165	3,159			
89	Schenectady, N. Y.	4,728,351	4,514,833	3,980,630	3,955,006	25,624	28,208	244,088	
90	Allentown, Pa.	2,048,671	1,931,556	1,751,452	1,739,565	11,887			111,014
91	Wichita, Kans.	3,587,823	2,747,738	2,664,949	2,664,949				
92	Bayonne, N. J.	3,714,134	3,681,457	3,604,026	3,552,856	51,170	6,496		2,381
93	Long Beach, Calif.	6,165,458	3,867,981	3,720,539	3,718,976	1,563			
94	Tampa, Fla.	2,135,446	1,990,955	1,779,126	1,759,672	19,454			3,042
95	Harrisburg, Pa.	2,731,189	2,518,072	2,422,717	2,422,717				90,354
96	Manchester, N. H.	3,010,496	2,978,869	2,544,594	2,534,538	10,056	204,384	66	88,114
97	Peoria, Ill.	2,776,809	2,299,058	2,231,830	2,231,830				
98	South Bend, Ind.	4,414,906	2,940,787	2,910,482	2,910,482				15,464
99	Hamtramck, Mich.	2,336,502	1,986,920	1,973,435	1,960,570	12,865			
100	St. Joseph, Mo.	2,577,006	2,086,064	1,908,477	1,905,042	3,435			
101	Wilkes-Barre, Pa.	2,755,541	2,609,593	2,349,101	2,334,380	14,721			187,000
102	Gary, Ind.	3,577,538	2,646,452	2,606,318	2,606,318				
103	Rockford, Ill.	3,861,941	2,417,128	2,328,391	2,328,391				
104	Sioux City, Iowa	3,619,632	2,941,218	2,892,773	2,892,773				
105	Portland, Me.	2,985,916	2,894,855	2,719,225	2,707,397	11,828	58,267		63,987
106	Little Rock, Ark.	1,767,252	1,214,306	979,687	979,687				16,134
107	Charleston, S. C.	2,101,653	1,747,629	1,584,666	1,569,875	14,981			6,495
108	Sacramento, Calif.	3,931,639	2,754,255	2,648,467	2,648,467				
109	Troy, N. Y.	2,952,836	2,680,722	2,417,766	2,398,735	19,031	48,867	92,800	
110	Binghamton, N. Y.	3,225,548	2,962,235	2,693,558	2,685,614	12,944	36,009	140,309	
111	Saginaw, Mich.	2,505,586	2,218,099	2,210,824	2,181,797	29,027			
112	Johnstown, Pa.	2,544,215	2,265,864	2,050,987	2,041,522	9,445			138,167
113	East St. Louis, Ill.	2,339,634	1,664,459	1,533,056	1,533,056				
114	Terre Haute, Ind.	2,486,236	1,269,890	2,237,179	2,237,179				12,035
115	Pawtucket, R. I.	2,223,348	2,146,008	2,114,501	2,109,436	5,065			14,355
116	Highland Park, Mich.	3,432,854	3,162,935	3,143,504	3,116,014	27,490			
117	Lansing, Mich.	2,926,234	2,616,876	2,607,732	2,570,505	37,227			
118	Passaic, N. J.	2,695,761	2,469,023	2,357,035	2,320,601	36,434	9,607		3,109
119	Springfield, Ohio	2,033,729	1,813,209	1,707,785	1,707,785			12,370	
120	Chester, Pa.	1,520,009	1,378,221	1,292,603	1,279,693	12,910			51,275
121	Hoboken, N. J.	4,099,808	3,752,090	3,586,009	3,501,874	84,216	15,728		1,000

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925—Continued

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City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
122	Racine, Wis.....	\$2,149,151	\$1,926,962	\$1,664,106	\$1,663,866	\$238		\$205,551	
123	Winston-Salem, N. C.....	1,886,452	1,383,572	1,302,939	1,293,300	9,549	\$1,222		\$7,652
124	New Britain, Conn.....	2,183,261	2,100,781	2,015,771	1,998,723	16,048	19,494		52,378
125	Chattanooga, Tenn.....	1,574,725	1,387,815	1,360,399	1,378,291	8,108			
126	Altoona, Pa.....	1,774,127	1,366,971	1,213,923	1,202,361	11,562			75,427
127	Mobile, Ala.....	1,285,441	1,174,216	982,245	978,695	3,550			5,019
128	Berkeley, Calif.....	2,223,154	2,090,677	2,036,345	2,035,034	1,311			
129	Brookton, Mass.....	2,987,772	2,916,935	2,487,666	2,456,068	31,598	174,741	194,919	40,295
130	Springfield, Ill.....	2,068,413	1,630,037	1,591,980	1,591,980				
131	Bethlehem, Pa.....	1,783,320	1,602,348	1,439,993	1,419,705	20,288			126,980
132	Huntington, W. Va.....	2,942,747	1,824,454	1,775,975	1,766,982	8,993			14,850
133	Chicago, Ill.....	2,090,571	1,539,756	1,378,230	1,378,230				
134	Quincy, Mass.....	3,250,904	3,126,782	2,767,688	2,722,905	44,785	104,009	202,197	39,577
135	Lincoln, Nebr.....	2,729,486	2,171,860	2,124,609	2,100,388	24,221			12,785
136	Holyoke, Mass.....	3,301,238	3,269,241	2,598,598	2,538,967	59,631	385,509	240,640	32,701
137	East Orange, N. J.....	2,474,030	2,276,836	2,129,495	2,086,543	42,952	11,894		9,181
138	Portsmouth, Va.....	1,048,629	1,029,672	871,145	849,952	21,193		3,329	4,097
139	Covington, Ky.....	1,194,459	1,182,525	1,078,452	1,076,067	2,385			
140	Macon, Ga.....	1,311,716	1,157,432	1,001,023	992,285	8,738			
141	Roanoke, Va.....	1,594,539	1,466,441	1,237,863	1,222,934	14,929		7,517	10,661
142	Jackson, Mich.....	1,699,503	1,382,252	1,374,286	1,372,323	1,963			
143	Shreveport, La.....	2,343,326	1,868,007	1,697,987	1,689,153	8,834			10,429
144	Fresno, Calif.....	1,667,039	1,561,563	1,453,377	1,451,772	1,605			
145	Niagara Falls, N. Y.....	3,154,167	2,795,970	2,439,297	2,429,143	10,154	29,892		
146	Lakewood, Ohio.....	2,766,603	2,342,615	2,216,785	2,216,785			156,514	13,206

147	Lancaster, Pa.	926, 081	874, 798	835, 990	834, 845	1, 145			14, 852
148	Wheeling, W. Va.	2, 220, 833	2, 064, 730	2, 033, 070	2, 027, 809	5, 267			10, 957
149	Pasadena, Calif.	4, 453, 251	3, 342, 747	3, 306, 037	3, 300, 415	5, 622			
150	Topeka, Kans.	2, 006, 736	1, 633, 172	1, 597, 281	1, 597, 281				
151	Wichita Falls, Tex.	1, 169, 026	1, 161, 908	1, 139, 184	1, 122, 783	16, 401			
152	Augusta, Ga.	1, 706, 281	1, 537, 276	1, 390, 922	1, 374, 778	6, 214			
153	Kalamazoo, Mich.	2, 039, 400	1, 800, 202	1, 789, 720	1, 752, 349	37, 371			
154	Newton, Mass.	3, 556, 674	3, 294, 372	3, 841, 363	2, 820, 113	21, 250	74, 671	325, 711	29, 134
155	Atlantic City, N. J.	5, 048, 037	5, 032, 620	4, 689, 980	4, 527, 127	62, 853	18, 578		69
156	Decatur, Ill.	1, 572, 366	1, 244, 149	1, 225, 870	1, 225, 870				
157	Davenport, Iowa	2, 587, 924	2, 028, 696	1, 992, 475	1, 989, 012	3, 463			
158	Charlotte, N. C.	1, 623, 273	1, 375, 023	1, 245, 193	1, 240, 448	4, 747	3, 134		5, 796
159	Malden, Mass.	2, 009, 524	1, 933, 698	1, 654, 380	1, 630, 872	23, 508	95, 807	144, 113	28, 501
160	Oak Park, Ill.	2, 579, 556	1, 909, 107	1, 767, 881	1, 767, 881				
161	Kenosha, Wis.	2, 556, 878	1, 897, 489	1, 435, 201	1, 434, 153	1, 048	2	422, 471	
162	Hammond, Ind.	4, 108, 126	1, 731, 155	1, 698, 674	1, 698, 674				11, 439
163	Mount Vernon, N. Y.	2, 770, 631	2, 611, 735	2, 400, 217	2, 321, 490	78, 727	10, 744	166, 710	
164	Cedar Rapids, Iowa	1, 939, 746	1, 669, 638	1, 645, 653	1, 645, 653				

GROUP V.—CITIES HAVING A POPULATION OF 50,000 TO 60,000

165	Woonsocket, R. I.	\$1, 981, 356	\$1, 880, 853	\$1, 852, 873	\$1, 834, 290	\$18, 583			\$13, 127
166	New Castle, Pa.	1, 374, 623	1, 203, 120	1, 055, 293	1, 048, 061	7, 242			106, 165
167	Beaumont, Tex.	1, 204, 185	1, 172, 296	1, 156, 445	1, 136, 723	18, 722			4, 886
168	McKeesport, Pa.	1, 350, 703	1, 180, 699	1, 142, 265	1, 135, 090	7, 175			19, 072
169	York, Pa.	1, 083, 117	1, 001, 918	916, 233	910, 240	4, 993			35, 740
170	Haverhill, Mass.	2, 063, 817	2, 042, 827	1, 743, 843	1, 721, 393	22, 450	\$92, 744	\$164, 967	31, 223
171	Bay City, Mich.	1, 497, 796	1, 428, 159	1, 422, 088	1, 402, 757	19, 331			
172	Elmira, N. Y.	1, 623, 081	1, 510, 381	1, 389, 268	1, 376, 562	12, 706	17, 159	61, 351	
173	Charleston, W. Va.	2, 389, 140	1, 641, 812	1, 604, 716	1, 596, 993	7, 223			7, 660
174	Medford, Mass.	1, 974, 749	1, 933, 446	1, 709, 668	1, 694, 455	15, 213	49, 292	139, 917	28, 364
175	Galveston, Tex.	1, 133, 779	1, 119, 629	1, 106, 567	1, 098, 365	8, 202			
176	Pontiac, Mich.	2, 016, 238	1, 815, 349	1, 802, 672	1, 762, 807	39, 865			
177	Chelsea, Mass.	2, 052, 009	2, 031, 652	1, 775, 836	1, 751, 937	23, 899	91, 301	129, 270	24, 867
178	Stockton, Calif.	1, 923, 587	1, 564, 639	1, 482, 233	1, 472, 544	8, 889			
179	Perth Amboy, N. J.	1, 383, 002	1, 276, 349	1, 235, 897	1, 219, 549	16, 348	5, 041		617
180	Pittsfield, Mass.	1, 853, 613	1, 743, 628	1, 388, 145	1, 378, 729	9, 416	166, 491	155, 022	29, 702
181	Lexington, Ky.	1, 472, 762	1, 369, 768	1, 256, 221	1, 251, 876	4, 345			
182	Lima, Ohio	1, 701, 857	1, 343, 737	1, 261, 273	1, 261, 273			1, 479	
183	Madison, Wis.	2, 697, 325	2, 391, 190	2, 214, 994	2, 212, 612	2, 382		133, 626	
184	Newport News, Va.	968, 780	939, 056	824, 409	820, 831	3, 578		449	4, 366

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 214. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	Montgomery, Ala.....	\$971,676	\$771,832	\$504,400	\$499,076	\$5,324			
186	Greensboro, N. C.....	1,780,415	1,071,189	972,246	962,253	9,993	\$814	\$5,150	
187	East Chicago, Ind.....	2,220,610	1,406,694	1,362,573	1,362,573			10,320	
188	New Rochelle, N. Y.....	3,098,618	3,007,310	2,792,301	2,711,336	80,965	9,219	\$164,916	
189	Columbus, Ga.....	991,865	921,607	790,988	786,461	4,527		8,588	
190	Evanston, Ill.....	2,562,987	2,251,151	2,119,803	2,119,803				
191	Pueblo, Colo.....	1,594,042	1,236,914	1,212,848	1,212,848				
192	Fitchburg, Mass.....	1,842,470	1,806,062	1,458,220	1,442,080	16,140	171,052	140,246	
193	San Jose, Calif.....	1,805,042	1,145,873	1,100,285	1,100,285			25,448	
194	Waco, Tex.....	1,236,379	1,219,226	1,209,173	1,200,567	8,616			
195	Muskegon, Mich.....	1,654,882	1,393,289	1,382,543	1,382,543				
196	Brookline, Mass.....	2,731,849	2,718,807	2,216,271	2,208,304	7,967	74,056	377,629	
197	Salem, Mass.....	1,772,508	1,757,390	1,479,897	1,465,229	14,668	110,823	139,850	
198	Jamestown, N. Y.....	1,776,958	1,484,774	1,291,230	1,283,345	7,885	43,270	40,081	
199	Butte, Mont.....	1,088,477	866,956	827,703	825,488	2,215		15,884	
200	Williamsport, Pa.....	1,140,118	1,054,603	974,870	968,887	5,983		38,560	
201	Muncie, Ind.....	1,234,677	1,090,371	1,081,054	1,081,054			6,215	
202	Hamilton, Ohio.....	1,367,355	1,118,677	1,050,273	1,050,273			7,915	
203	Lorain, Ohio.....	1,427,903	1,136,921	1,084,698	1,084,698			3,778	
204	Everett, Mass.....	1,871,273	1,839,742	1,584,274	1,575,071	9,203	89,336	136,186	
205	Chicopee, Mass.....	1,600,705	1,543,123	1,218,659	1,209,258	9,401	194,794	102,962	
206	Springfield, Mo.....	958,090	912,447	779,952	776,275	3,677		10,722	
207	Battle Creek, Mich.....	1,410,020	1,321,885	1,319,155	1,310,423	2,732			
208	Durham, N. C.....	779,352	625,904	579,040	572,543	6,497	616	2,205	
209	Columbia, S. C.....	1,071,953	993,382	869,771	865,050	4,721		8,260	

210	Dubuque, Iowa.....	1,636,657	1,293,729	1,245,449	1,242,378	3,171			
211	Stamford, Conn.....	2,178,069	2,129,875	2,101,954	2,083,651	18,003	10,909		1,623
212	Joliet, Ill.....	1,514,185	1,169,964	1,111,543	1,111,543				
213	Aurora, Ill.....	1,265,416	1,194,980	1,147,427	1,147,427				
214	Superior, Wis.....	1,632,252	1,306,706	1,146,980	1,146,670	310		47,748	
215	Council Bluffs, Iowa.....	1,756,555	1,197,095	1,176,195	1,176,195				6,225
216	Rock Island, Ill.....	870,574	870,574	834,082	834,082				
217	Taunton, Mass.....	1,257,160	1,235,461	987,434	978,561	8,873	118,185	102,765	81,411
218	Portsmouth, Ohio.....	955,666	853,825	764,265	764,265			24,490	
219	Quincy, Ill.....	1,271,187	975,435	957,509	957,509				
220	New Brunswick, N. J.....	1,292,816	1,129,692	1,072,936	1,048,291	24,645	9,120		
221	Austin, Tex.....	918,869	908,656	905,244	887,307	17,937			
222	Ogden, Utah.....	1,261,246	876,952	860,028	860,028				
223	Kokomo, Ind.....	872,380	736,373	729,291	728,647				8,870
224	Easton, Pa.....	1,081,862	1,070,168	985,141	978,544	6,644			47,866
225	Waterloo, Iowa.....	1,424,841	1,211,210	1,180,923	1,180,923				14,041
226	Wilmington, N. C.....	873,578	845,214	741,419	784,859	6,560	1,051		17,437
227	Danville, Ill.....	1,101,743	908,143	849,412	849,412				
228	Hazleton, Pa.....	824,916	802,780	734,232	780,900	3,223			66,892
229	Auburn, N. Y.....	1,077,184	999,081	882,864	874,572	8,292	350	39,832	
230	Poughkeepsie, N. Y.....	1,488,378	1,340,563	1,205,009	1,192,697	12,912	42,119	60,970	
231	Orange, N. J.....	1,211,337	1,102,990	1,034,664	983,606	51,156	3,267		1,540
232	Petersburg, Va.....	709,412	694,846	585,343	582,881	2,462		2,373	6,869
233	Amsterdam, N. Y.....	1,057,390	1,026,153	779,474	776,723	2,751		39,892	39,899
234	Waltham, Mass.....	1,447,501	1,426,968	1,193,818	1,179,375	14,443		98,078	110,985
235	Norristown, Pa.....	696,382	693,182	585,285	585,285				91,720
236	Lewiston, Me.....	747,745	695,636	695,559	695,047	512	7,610		18,090
237	Green Bay, Wis.....	1,382,611	1,225,576	1,129,703	1,128,719	984	4	50,705	
238	Sheboygan, Wis.....	1,465,087	1,257,807	1,143,700	1,143,300	400		77,536	
239	Moline, Ill.....	1,124,697	856,925	826,084	826,084				
240	Oshkosh, Wis.....	1,339,233	1,243,732	1,053,095	1,051,006	2,089		158,489	
241	Elgin, Ill.....	988,505	822,482	794,827	794,827				
242	Watertown, N. Y.....	1,385,428	1,346,100	1,213,637	1,202,062	11,575	23,344	50,841	
243	Muskogee, Okla.....	1,106,958	971,739	933,160	917,978	16,172			
244	La Crosse, Wis.....	1,297,881	1,227,959	1,085,288	1,084,113	1,175		118,442	
245	Newburgh, N. Y.....	887,834	843,738	733,052	730,618	2,434	17,979	34,983	
246	Lynchburg, Va.....	1,040,894	974,709	756,275	751,428	4,847		1,842	13,115
247	Colorado Springs, Colo.....	1,459,014	1,315,718	1,290,575	1,282,675	7,900			

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925—Continued
 [This table is presented in two sections, the first section beginning on p. 206. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	RECEIPTS FROM TAXES—Continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits ¹					
	Grand total.....	\$48,652,638	\$1,072,223	\$15,646,347	\$7,420,004	\$4,723,871	\$179,623,506	\$17,135,897	\$362,166	\$266,552
	Group I.....	23,462,279	484,874	10,715,847	4,116,132	1,023,730	82,736,013	7,427,498	176,707	208,386
	Group II.....	9,012,179	150,823	1,214,558	927,142	1,107,452	18,596,686	1,725,329	59,246	25,656
	Group III.....	7,855,540	238,011	2,515,241	1,300,457	1,869,251	37,745,785	4,197,445	71,490	28,426
	Group IV.....	5,354,309	123,020	720,008	741,049	460,291	28,328,183	2,407,575	52,543	5,543
	Group V.....	2,968,331	75,495	480,693	335,224	263,147	12,216,839	1,377,550	2,190	3,541

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$10,107,532		\$2,441,737	\$1,843,866		\$13,940,324	\$2,250,325	\$163,851	\$27,387
2	Chicago, Ill.....	3,283,803	\$119,764	3,994,514	649,332	\$1,483	28,073,212	1,323,011	6,787	19,604
3	Philadelphia, Pa.....	1,235,969	43,132		275,860		1,020,887	137,624		4,353
4	Detroit, Mich.....	181,651	51,095	1,029,139	19,389	12,468	8,387,438	655,735	80	3,479
5	Cleveland, Ohio.....	451,049	32,940	811,113	88,681	433	5,324,836	606,804	650	18,133
6	St. Louis, Mo.....	2,169,057	17,628	441,973	138,285	405,328	2,454,974	160,220	227	421
7	Baltimore, Md.....	213,410	44,321	926,024	176,169		1,074,607	27,326		2,550
8	Boston, Mass.....	255,554	24,068	4,820	196,230	8,387	542,245	388,281	5,103	
9	Los Angeles, Calif.....	2,607,235	73,710	714,652	542,273	516,121	17,390,963	1,307,276	29	21,674
10	Pittsburgh, Pa.....	508,663	25,618	12,870	14,255		776,395	351,445		80
11	San Francisco, Calif.....	1,475,409	15,737	239,904	143,701		1,726,330	69,414		107,770
12	Buffalo, N. Y.....	972,947	36,861	99,101	28,091	79,510	2,023,802	152,037		2,985

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$524,283	\$10,042	\$1,407	\$91,430	\$325,620	\$1,485,295	\$177,129		\$7,974
14	Washington, D. C.....	2,980,411	27,715	207,059	122,390	1,246	502,629	505,361		172
15	Newark, N. J.....	836,103	24,450	6,762	169,159	2,423	1,078,944	116,136		
16	Minneapolis, Minn.....	242,590	7,267		89,571	423,188	2,630,743	159,322	\$54,274	860
17	New Orleans, La.....	985,895	3,892	52,464	61,737	2,909	1,234,369	82,089	4,325	2,016

18	Cincinnati, Ohio	808,669	15,113	427,916	83,228	84,423	428,006	342,330		314
19	Kansas City, Mo	873,294	21,722	229,430	96,678	38,398	382,848	56,834		7,885
20	Seattle, Wash	112,604	15,016	25,855	7,724		4,253,170	196,276	647	5,761
21	Indianapolis, Ind	120,937	10,645	357	72,684	795	4,312,502	26,875		
22	Rochester, N. Y	690,333	12,007	262,283	51,453	228,455	2,076,387	44,371		674
23	Jersey City, N. J	837,060	2,954	1,025	81,138		211,793	19,106		

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky	\$487,969	\$3,242	\$203,728	\$49,249		\$805,577	\$56,699		\$475
25	Toledo, Ohio	101,005		292,461	35,846	\$513,076	793,775	128,975		149
26	Portland, Oreg	135,005	22,827		126,340		2,455,192	187,613	\$658	23
27	Akron, Ohio	131,885		254,690	21,862	172,991	1,041,432	155,240		1,652
28	Denver, Colo	179,981	16,986	215,913	30,525		1,474,149	149,717		
29	Columbus, Ohio	166,971		327,265	91,670	216,854	946,737	95,571		
30	Providence, R. I	54,124	15,171	1,323	5,185		106,703	63,388	36,810	919
31	Oakland, Calif	147,416	6,488		110,341		2,819,658	116,513		
32	St. Paul, Minn	496,548	5,516	16	27,161	198,313	1,340,227	38,602	8,852	
33	Atlanta, Ga	652,171	2,958		9,163	180,270	1,154,444	278,151		649
34	Omaha, Nebr	74,507	10,071	96,419	34,501		1,459,081	106,704		4,460
35	Birmingham, Ala	890,302	12,729	79,717	42,300		1,538,827	360,311		
36	San Antonio, Tex	34,040	973	3,777	37,298	40	35,884	33,473		811
37	Worcester, Mass	43,450			3,773	112,952	74,070	18,768		1,160
38	Dallas, Tex	28,394	1,782		157		545,705	68,890		
39	Richmond, Va	597,437	12,197	100,493	46	85,000	20,788	76,603		287
40	Syracuse, N. Y	315,981	6,082		22,534	105,885	1,206,965	15,673		
41	New Haven, Conn	20,878	2,864		36,272		89,164	82,031		
42	Memphis, Tenn	158,875	24	164,852			355,905	101,623		142
43	Dayton, Ohio	97,012		194,633	56,941	80,031	298,238	133,427		1,400
44	Norfolk, Va	528,376	9,163	158,086	136		68,397	75,896		10
45	Houston, Tex	26,228	3,486		50,238		38,141	81,692		661
46	Bridgeport, Conn	12,568	2,796	165	8,494	393	63,713	37,514		
47	Youngstown, Ohio	113,963		163,213	209	2,752	803,555	119,713		
48	Hartford, Conn	10,035	2,500	105	6,971	28	272,293	36,038		
49	Fort Worth, Tex	12,974	834		196			51,789		
50	Graud Rapids, Mich	40,722	1,201		33,824		1,302,336	107,663		
51	Springfield, Mass	37,103			2,767	42,904	213,610	44,334		
52	Scranton, Pa	54,922	3,425		12,383		171,876	27,885		
53	Paterson, N. J	289,751	6,308		48,723		160,309	12,176		

1 Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

2 Includes \$898 receipts from cat licenses.

3 Cat licenses.

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925—Continued
 [This table is presented in two sections, the first section beginning on p. 208. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41]

City number	CITY	RECEIPTS FROM TAXES—continued			RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS			
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits ¹					
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
54	Des Moines, Iowa.....	\$40,354	\$1,494		\$20,679		\$2,164,181	\$63,575	\$25,000	\$1,736
55	Nashville, Tenn.....	38,677			9,919		222,516	116,925		
56	Trenton, N. J.....	128,451	9,536		22,315		289,507	13,158		
57	Salt Lake City, Utah.....	97,316	8,600		36,734		688,104	53,359		101
58	Fall River, Mass.....	21,641		\$34	1,206		19,289	26,942		
59	Camden, N. J.....	365,399	430		17,905		409,907	15,762		83
60	Flint, Mich.....	16,118			10,294		635,246	47,944		172
61	Wilmington, Del.....	70,050	5,148		16,426		184,418	56,129		
62	New Bedford, Mass.....	27,914			1,567		112,163	28,736		
63	Cambridge, Mass.....	18,486			19,959	\$144	23,699	15,756		4,000
64	Erie, Pa.....	33,792			8,329		413,081	11,730		6
65	Tulsa, Okla.....	66,396	8,858	58,550	2,939		2,358,862	70,288		
66	Albany, N. Y.....	114,974	3,137		999		518,733	17,601		176
67	Kansas City, Kans.....	85,778	7,656		20,628		739,730	22,474		146
68	Yonkers, N. Y.....	171,186	6,744		15,927		447,946	14,044		
69	Reading, Pa.....	57,585			9,830		67,879	14,844		
70	Duluth, Minn.....	43,596	2,188		13,492	38,217	973,148	67,662		
71	Lowell, Mass.....	20,448			930	28,694	22,575	30,003		
72	Spokane, Wash.....	18,998	6,228		15	203	275,045	50,976		429
73	Elizabeth, N. J.....	128,406	1,939		28,796		550,824	9,937		
74	Canton, Ohio.....	39,506		118,687	41,502	11,960	279,736	168,653		
75	San Diego, Calif.....	72,700	4,798		43,724	54,316	1,974,111	77,518		
76	Oklahoma City, Okla.....	59,489	7,496	80,930	20,781		1,491,390	39,608		2,992
77	Tacoma, Wash.....	30,786	5,401		10,384		355,103	98,493		305
78	Lynn, Mass.....	17,332			3,431	2,528	83,207	32,546		
79	Waterbury, Conn.....	5,703	1,083		15,766	21,667	36,374	36,729		482
80	Utica, N. Y.....	99,865	5,132		870	43	642,126	4,785	160	
81	El Paso, Tex.....	24,992	3,570	184			110,164	28,659		

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass	\$10,810		\$326	\$10,816	\$45,743	\$42,385	\$18,973		
83	Fort Wayne, Ind	9,847			13,940		891,126	16,648		
84	Jacksonville, Fla	132,041	9067	1,686			191,865	115,285		
85	Knoxville, Tenn	49,101		11,772	17,033		91,967	49,887		
86	Evansville, Ind	34,412	2,053	2,245	6,325	579	404,001	4,369	8695	
87	Lawrence, Mass	10,784			2,066	4,513	22,334	22,340		
88	Savannah, Ga	274,105	2,067		3,037		121,360	49,725		
89	Schenectady, N. Y	254,929	4,434		2,544		196,649	16,849		\$27
90	Allentown, Pa	59,258			9,832		110,591	6,522		2
91	Wichita, Kans	62,980	1,678	88	18,043		750,133	42,638	65,933	1,381
92	Bayonne, N. J	65,490	1,586		11,478		29,020	2,657		
93	Long Beach, Calif	87,255	4,480		55,707	3,375	2,147,259	86,843		
94	Tampa, Fla	179,034	2,367		27,166		62,643	81,000		348
95	Harrisburg, Pa	65,900			9,101		198,737	14,380		
96	Manchester, N. H	5,311	3,471	129,284	3,425		2,083	29,744		
97	Peoria, Ill	41,484			24,739		443,744	32,012		
98	South Bend, Ind	14,146			695		1,468,227	7,682		210
99	Hamtramck, Mich	10,730	1,573		1,182		281,999	67,583		
100	St. Joseph, Mo	143,676	1,467	31,442	1,022		466,186	24,736		
101	Wilkes-Barre, Pa	55,204		2,324	15,964		32,037	113,911		
102	Gary, Ind	18,845	1,838		19,951		913,443	17,643		
103	Rockford, Ill	21,601	395	48,029	18,222		423,099	21,714		
104	Sioux City, Iowa	31,182	2,894	96	14,273	5,279	649,930	23,205		
105	Portland, Me	51,650			1,726	35,035	53,098	2,378		
106	Little Rock, Ark	134,349	3,981	71,225	8,930	1,692	485,668	65,586		
107	Charleston, S. C	135,213	1,822	18,348	895		298,911	54,882		231
108	Sacramento, Calif	105,788				1,773	1,137,889	36,524		1,198
109	Troy, N. Y	118,795	1,641		653		264,954	7,082		78
110	Binghamton, N. Y	81,363	3,197		799	26,805	215,863	20,309		336
111	Saginaw, Mich	7,275					371,986	15,502		
112	Johnstown, Pa	65,769			10,961		190,841	89,010		
113	East St. Louis, Ill	65,702	1,998	53,375	10,318		653,197	21,978		
114	Terre Haute, Ind	10,872	61		9,743		209,862	3,960	1,961	563
115	Pawtucket, R. I	11,754	4,717		679		82,433	14,909		
116	Highland Park, Mich	17,030	707		1,694		224,959	44,980		
117	Lansing, Mich	5,577			3,567	1,722	27,244	280,163		229
118	Passaic, N. J	80,714	2,187		15,371		211,955	14,733		
119	Springfield, Ohio	15,606		70,437	7,011		185,829	34,691		
120	Chester, Pa	23,284			11,059		123,848	17,940		
121	Hoboken, N. J	140,357	2,720		6,195		842,752	5,066		

1 Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 206. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41.]

City number	CITY	RECEIPTS FROM TAXES—continued			RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS			
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits					
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
122	Racine, Wis.....	\$41,243	\$221		\$15,841	\$13,664	\$193,143	\$15,382		
123	Winston-Salem, N. C.....	45,404		\$26,355			449,069	53,811		
124	New Britain, Conn.....	4,263	785	107	7,993	11,309	44,125	26,956		
125	Chattanooga, Tenn.....				1,416	7,018	115,498	64,389		\$5
126	Altoona, Pa.....	64,949			12,672		386,007	21,147		2
127	Mobile, Ala.....	165,003	191	18,529	3,229		81,935	29,300		
128	Berkeley, Calif.....	25,230	4,131		24,971	14,639	102,754	15,086		18
129	Brockton, Mass.....	19,105			1,209	1,618	53,071	16,148		
130	Springfield, Ill.....	24,041			14,016		305,825	42,551		
131	Bethlehem, Pa.....	27,755			7,620		150,694	30,278		
132	Huntington, W. Va.....	24,090	58		9,481		1,077,239	41,054		
133	Cicero, Ill.....	69,771	4,640	68,610	19,505		550,701	1,114		
134	Quincy, Mass.....	9,224			4,087	15,223	98,674	10,185		40
135	Lincoln, Nebr.....	26,677	3,397		4,392	18,509	515,680	23,291		146
136	Holyoke, Mass.....	11,188			605		14,355	17,642		
137	East Orange, N. J.....	84,828	1,689		39,749		195,560	1,628		
138	Portsmouth, Va.....	145,034	3,260	1,986	821			18,957		
139	Covington, Ky.....	99,191			4,882			11,934		
140	Macon, Ga.....	152,934	458		3,017		106,246	47,823		215
141	Roanoke, Va.....	188,745	4,759	16,806			40,721	87,316		61
142	Jackson, Mich.....	6,187			1,779		300,415	16,651		185
143	Shreveport, La.....	155,505	3,757		329		406,320	68,999		
144	Fresno, Calif.....	95,268	1,477		11,441		55,550	49,926		
145	Niagara Falls, N. Y.....	164,745	4,860		672		340,652	17,545		
146	Lakewood, Ohio.....	27,080		72,466	13,078	7,651	353,890	54,358		89

147	Lancaster, Pa.	19,818			3,838		48,445	2,788	
148	Wheeling, W. Va.	47,049	955		2,693		97,173	38,940	
149	Pasadena, Calif.	29,040	1,118		22,512	71,061	926,810	72,033	
150	Topeka, Kans.	27,414	2,834		5,643	3,960	347,901	21,703	
151	Wichita Falls, Tex.	4,182	2,227		6,375			17,067	
152	Augusta, Ga.	153,063	3,321				144,390	26,625	
153	Kalamazoo, Mich.	5,907		16	4,559	1,225	220,547	17,428	
154	Newton, Mass.	21,689			1,804	112,073	145,627	4,802	
155	Atlantic City, N. J.	393,631	2,115		88,157		4,380	11,008	126
156	Decatur, Ill.	11,626	633	978	5,142		313,142	14,924	150
157	Davenport, Iowa.	33,252	2,909			2,909	531,801	24,518	
158	Charlotte, N. C.	106,190		6,928	7,810		229,611	18,639	
159	Malden, Mass.	4,749			6,448	39,155	23,363	13,308	
160	Oak Park, Ill.	42,818	3,877	68,474	26,057		634,338	36,111	
161	Kenosha, Wis.	27,697	510		11,698	11,527	627,394	16,748	83,825
162	Hammond, Ind.	19,121	1,169		781		2,368,176	5,795	
163	Mount Vernon, N. Y.	28,011	4,903		1,445	1,163	146,178	11,556	
164	Cedar Rapids, Iowa.	15,069	3,710	6	5,200	331	254,595	16,053	129

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$11,865	\$2,414	\$8	\$566		\$49,004	\$1,499	
166	New Castle, Pa.	26,804			4,868		138,764	32,749	
167	Beaumont, Tex.	3,524			8,941		12,569	19,320	
168	McKeesport, Pa.	17,967			1,895		126,941	42,982	881
169	York, Pa.	44,822		626	5,492		70,767	10,437	
170	Haverhill, Mass.	9,298			757	\$12,768	3,888	4,334	
171	Bay City, Mich.	4,260			1,811		63,110	6,527	
172	Elmira, N. Y.	42,149			454		99,014	13,638	98
173	Charleston, W. Va.	24,695	443		4,308		714,582	32,746	
174	Medford, Mass.	3,930			2,275	11,432	25,095	4,770	
175	Galveston, Tex.	7,110	180		5,772		1,364	12,786	
176	Pontiac, Mich.	6,745		45	5,887	1,590	186,233	13,066	
177	Chelsea, Mass.	4,936	1,462		3,980	800	9,334	10,223	
178	Stockton, Calif.	77,422	602		4,282		306,116	52,932	
179	Perth Amboy, N. J.	33,095	188		1,511		65,772	10,881	
180	Pittsfield, Mass.	6,817			851	22,540	78,990	8,555	
181	Lexington, Ky.	111,722			1,825		92,576	10,418	
182	Lima, Ohio.	28,969		49,696	2,410	28,926	313,764	15,430	
183	Madison, Wis.	29,378	804		12,388	3,038	293,813	9,247	37
184	Newport News, Va.	89,572	1,414	16,065	2,782			29,724	

¹ Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

² Includes \$11 receipts from cat licenses.

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 208. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 41.]

City number	CITY	RECEIPTS FROM TAXES—continued			RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes		Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses						Permits^{1}
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	Montgomery, Ala.....	\$250,660		\$14,588	\$2,184	\$364	\$151,872	\$47,608	
186	Greensboro, N. C.....	62,301	\$4,808	15,411	10,459		684,691	24,535	
187	East Chicago, Ind.....	26,965	374		6,462		798,122	15,794	
188	New Rochelle, N. Y.....	31,442	2,835		6,597		83,462	7,681	\$195
189	Columbus, Ga.....	119,030			3,001		26,107	44,151	
190	Evanston, Ill.....	21,645	4,081	65,298	40,324		284,957	26,879	
191	Pueblo, Colo.....	14,134	1,265	35	8,632		336,054	21,074	
192	Fitchburg, Mass.....	9,816		52	1,428	535	28,644	6,594	635
193	San Jose, Calif.....	34,924	1,068		9,596		595,083	64,086	
194	Waco, Tex.....	8,737	1,017		5,299			17,153	
195	Muskegon, Mich.....	6,361			4,385		236,685	24,908	
196	Brookline, Mass.....	24,787			4,166	6,633	3,183	3,226	
197	Salem, Mass.....	2,921			1,217	10,414		4,704	
198	Jamestown, N. Y.....	106,038	3,544		611		274,927	16,232	\$1,000
199	Butte, Mont.....	9,032	1,580		2,757	66,964	74,117	90,450	
200	Williamsport, Pa.....	41,173					70,954	10,750	
201	Muncie, Ind.....	2,067			1,015	3,811	141,375	2,931	
202	Hamilton, Ohio.....	12,490		39,259	8,740	4,740	229,845	14,093	
203	Lorain, Ohio.....	9,376		35,924	3,175		232,958	57,933	
204	Everett, Mass.....	2,324			3,450	20,503	5,729	5,299	
205	Chicopee, Mass.....	4,295			1,425	2,601	47,010	7,619	362
206	Springfield, Mo.....	95,000	1,066	20,228	5,479	324	29,365	15,954	
207	Battle Creek, Mich.....	2,180			550	2,760	73,475	11,900	
208	Durham, N. C.....	31,656	1,896	2,744	7,747		148,853	4,595	
799	Columbia, S. C.....	111,156	1,963	60	2,176		37,139	40,092	1,000

210	Dubuque, Iowa.....	16,800	1,180			186	361,819	11,214	308
211	Stamford, Conn.....	2,931	212	72	12,174		32,888	15,306	
212	Joliet, Ill.....	30,051	2,464	20,771	5,165		330,774	13,417	
213	Aurora, Ill.....	15,820		30,960	723		185,016	15,440	
214	Superior, Wis.....	111,364	101		516	2,348	142,134	81,053	11
215	Cornell Bluffs, Iowa.....	11,394	1,200		2,081	1,506	544,871	13,023	
216	Rock Island, Ill.....	9,150	1,410	30,310	5,622		295,651	13,402	190
217	Taunton, Mass.....	5,263			373	1,442	14,431	3,826	
218	Portsmouth, Ohio.....	26,294		33,501	5,305		77,977	23,964	
219	Quincy, Ill.....	8,745	2,708		6,473		288,122	7,630	
220	New Brunswick, N. J.....	38,436	859		8,341	69	158,079	4,830	145
221	Austin, Tex.....	2,448	801		163			10,213	
222	Ogden, Utah.....	12,533	2,085		2,306		383,787	20,412	95
223	Kokomo, Ind.....	1,412				390	181,312	4,505	
224	Easton, Pa.....	34,853			2,348			11,164	
225	Waterloo, Iowa.....	10,868	698		2,655	2,902	196,963	13,766	
226	Wilmington, N. C.....	72,318	3,049	9,827	813		21,970	6,391	3
227	Danville, Ill.....	15,666	3,134	31,083	8,848		177,394	16,206	
228	Hazleton, Pa.....	11,206			1,760		16,817	5,809	
229	Auburn, N. Y.....	75,747			288	5,346	67,161	5,596	
230	Poughkeeps, N. Y.....	29,443	2,085		337		143,705	3,490	620
231	Orange, N. J.....	44,926	1,251	23,079	17,342		107,103	1,244	
232	Petersburg, Va.....	73,120	2,440		1,632		2,095	12,471	
233	Amsterdam, N. Y.....	164,169	2,081		1,008		29,134	2,103	
234	Waltham, Mass.....	4,134			358	1,145	11,326	8,987	
235	Norristown, Pa.....	10,012			6,165		281	1,919	
236	Lewiston, Me.....	9,360			1,017		2,621	13,488	
237	Green Bay, Wis.....	43,444	478		1,242	2,412	142,046	12,677	
238	Sheboygan, Wis.....	28,687			7,894	10,430	190,749	6,101	
239	Moline, Ill.....	8,639	1,603	17,290	3,309		261,006	6,786	
240	Oshkosh, Wis.....	25,482	1,040		5,656	22,509	62,525	10,467	
241	Elgin, Ill.....	12,270	683	11,373	3,429		163,790	2,323	
242	Watertown, N. Y.....	55,471	1,493		314		34,234	6,594	
243	Muskogee, Okla.....	17,309	879	20,268	133		111,258	22,961	
244	La Crosse, Wis.....	26,923	505		1,801	368	62,570	6,774	210
245	Newburgh, N. Y.....	55,195	2,291		236	11,401	29,216	3,187	294
246	Lynchburg, Va.....	196,563	1,821	2,374	2,719		42,956	23,229	
247	Colorado Springs, Colo.....	19,845	4,040		1,268		136,855	6,441	

TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number.	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS				RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS				Receipts from pension assess- ments.		
			Total	Subventions for education		Other subventions and grants		Total	For expenses			For outlays	For principal of public trust funds
				By State	By county	By State	By county		Other than pensions	Pensions			
	Grand total	\$127,263,880	\$105,163,073	\$80,048,760	\$10,801,323	\$13,580,854	\$752,136	\$2,696,771	\$377,308	\$269,387	\$1,090,569	\$959,607	\$19,404,038
	Group I	54,482,008	41,135,206	40,001,245	77,995	1,133,981	212,581	23,479	19,487	95,350	74,265	13,134,221	
	Group II	24,607,537	21,472,747	9,807,495	11,553,112	34,145	1,042,390	148,752	88,501	402,354	402,783	2,092,400	
	Group III	24,425,794	21,369,733	15,069,065	5,410,958	193,704	705,188	107,027	49,815	188,428	359,916	2,350,875	
	Group IV	15,332,975	13,883,298	9,700,999	3,821,175	323,309	342,717	68,276	67,370	141,784	65,287	1,106,980	
	Group V	8,415,566	7,302,089	5,439,956	1,491,195	356,768	393,897	29,774	44,214	262,653	57,256	719,580	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$28,323,652	\$20,709,051	\$20,709,051	-----	-----	\$15,071	-----	\$15,071	-----	-----	\$7,599,530
2	Chicago, Ill.....	5,378,875	3,077,070	3,077,070	-----	-----	6,175	-----	1,175	-----	\$5,000	2,295,630
3	Philadelphia, Pa.....	3,150,912	2,243,038	2,212,283	-----	\$30,755	29,298	\$5,471	-----	-----	\$23,827	873,576
4	Detroit, Mich.....	4,494,308	4,226,166	3,864,649	-----	361,517	54,080	5,407	3	48,650	-----	214,082
5	Cleveland, Ohio.....	490,058	114,463	112,363	-----	2,100	8,880	197	2,683	6,000	-----	366,715
6	St. Louis, Mo.....	988,466	985,571	965,671	-----	-----	405	-----	405	-----	-----	22,480
7	Baltimore, Md.....	1,107,229	1,055,523	1,055,523	-----	-----	-----	-----	-----	-----	-----	51,706
8	Boston, Mass.....	782,105	54,996	51,096	-----	3,800	57,178	10,069	-----	-----	47,109	669,931
9	Los Angeles, Calif.....	3,732,809	3,672,978	3,499,278	-----	173,700	6,257	928	-----	2,000	3,329	53,574
10	Pittsburgh, Pa.....	1,169,017	1,055,176	930,836	-----	124,340	-----	-----	-----	-----	-----	118,841
11	San Francisco, Calif.....	2,265,840	1,893,978	1,507,456	-----	386,522	35,107	1,407	-----	33,700	-----	339,755
12	Buffalo, N. Y.....	2,595,747	2,067,196	1,201,069	-----	51,127	150	-----	150	-----	-----	528,401

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$1,799,452	\$1,603,648	\$849,091	-----	\$754,557	-----	\$2,692	\$2,000	\$692	-----	-----	\$193,112
14	Washington, D. C.....	10,746,655	10,235,381	(?)	-----	\$10,235,381	-----	196,558	28,554	-----	\$168,004	-----	314,716
15	Newark, N. J.....	2,555,404	2,241,969	2,058,983	-----	182,986	-----	628	33	595	-----	-----	312,807
16	Minneapolis, Minn.....	1,475,207	1,072,959	827,713	-----	\$30,264	214,982	57,640	17,472	24,625	15,543	-----	344,608
17	New Orleans, La.....	838,251	661,379	661,379	-----	-----	-----	81,797	5,369	43,916	31,329	\$1,193	95,075

18	Cincinnati, Ohio.....	978,830	83,797	26,639	1,858	684,832	64,294	157,478	401,660	268,710
19	Kansas City, Mo.....	633,706	610,991	609,923	1,098	16,821	50	16,821		6,664
20	Seattle, Wash.....	1,954,028	1,825,877	1,813,330	12,247	50	50			38,401
21	Indianapolis, Ind.....	689,756	648,647	496,456	47,731	1,277		1,277		39,631
22	Rochester, N. Y.....	1,706,054	1,414,069	* 1,374,458	5,496	75	834,146	75		391,960
23	Jersey City, N. J.....	1,722,076	1,524,410	1,396,134	128,276	800		800		197,166

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 200,000

24	Louisville, Ky.....	\$355,998	\$460,658	\$388,098		\$72,865	\$355,748	\$30,118	\$560	\$328,070	\$19,230
25	Toledo, Ohio.....	175,218	28,450	26,850		\$2,100	18,032	2,906		\$14,640	128,781
26	Portland, Oreg.....	1,423,664	1,353,066	118,072	\$1,267,014		806	250			38,108
27	Akron, Ohio.....	100,773	17,036	14,748			6,151	6,151			77,666
28	Denver, Colo.....	379,662	262,213	231,344		30,869	3,104	2,619			14,835
29	Columbus, Ohio.....	104,938	11,422	6,822		2,100	7,887	2,747	4,880	60	86,194
30	Providence, R. I.....	262,065	150,036	88,466		61,570	180	180			111,809
31	Oakland, Calif.....	2,405,398	2,389,412	1,037,991	1,351,421						15,986
32	St. Paul, Minn.....	1,016,157	973,339	412,946		660,894	5,907	1,682	225	4,000	36,911
33	Atlanta, Ga.....	260,943	268,943	268,943			2,000	2,000			
34	Omaha, Nebr.....	115,569	70,635	68,935		7,000	11,911	11,581	880		32,747
35	Birmingham, Ala.....	858,291	844,390	231,658	612,532		838	891		402	6,038
36	San Antonio, Tex.....	578,997	559,740	657,715	2,025		14,284	14,284			4,673
37	Worcester, Mass.....	266,719	161,606	139,679	11,927		8,065			8,065	107,048
38	Dallas, Tex.....	646,623	634,123	634,123			5,021		420	2,861	6,479
39	Richmond, Va.....	805,173	280,656	280,656			1,332	1,072	160	100	29,185
40	Syracuse, N. Y.....	686,926	577,288	577,288			623		623		109,015
41	New Haven, Conn.....	231,757	114,567	106,694		7,873	10,068	972	240	6,851	107,127
42	Memphis, Tenn.....	675,287	675,287		535,815		22,500				
43	Dayton, Ohio.....	95,380	35,064	32,964		2,100	2,530	2,479	51		57,786
44	Norfolk, Va.....	243,642	211,800	211,800			4,339		4,069	60	26,908
45	Houston, Tex.....	501,989	499,322	498,720	602		2,047	210		2,047	
46	Bridgeport, Conn.....	147,306	81,853	79,731		2,122					65,453
47	Youngstown, Ohio.....	76,645	17,241	16,201		1,040	2,005	1,250	755		57,399
48	Hartford, Conn.....	143,524	84,494	80,370		4,124	2,878	508	270	2,100	66,152
49	Fort Worth, Tex.....	423,326	373,326	373,326			60,000			60,000	
50	Grand Rapids, Mich.....	642,596	627,186	625,842		1,344	1,798	1,798			13,612
51	Springfield, Mass.....	146,744	61,910	60,891	8,795		14,140	500		3,640	70,694
52	Scranton, Pa.....	616,881	259,603	259,608							87,278
53	Pateron, N. J.....	828,472	528,350	528,350			175		175		87,947

¹ Includes \$266,941 from boards of education.

² Included with "Other subventions and grants by United States."

³ Includes subventions for education by United States."

⁴ Includes \$207,877 from boards of education.

TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number.	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS				RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS				Receipts from pension assess- ments		
			Total	Subventions for education		Other subventions and grants		Total	For expenses			For outlays	For principal of public trust funds
				By State	By county	By State	By county		Other than pensions	Pensions			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa.....	\$108,971	\$82,219	\$82,219				\$295		\$295		\$28,457	
55	Nashville, Tenn.....	552,649	545,621	80,243	\$466,378			58	\$58			5,970	
56	Trenton, N. J.....	517,400	436,904	436,904			218		218			80,278	
57	Salt Lake City, Utah.....	809,413	799,092	799,092								10,321	
58	Fall River, Mass.....	128,426	73,857	67,800	6,057							54,569	
59	Camden, N. J.....	437,698	353,459	353,459			20,000		20,000			64,239	
60	Flint, Mich.....	382,712	370,675	347,705	21,626	\$1,344						12,037	
61	Wilmington, Del.....	804,928	776,959	776,959			12,080	1,585	4,249	\$6,256		15,879	
62	New Bedford, Mass.....	153,355	107,093	98,185	8,908		2,500			2,500		43,762	
63	Cambridge, Mass.....	132,873	91,283	25,438	3,276	62,569	3,934		934		\$3,000	37,656	
64	Erie, Pa.....	329,901	203,265	203,265			88,227		15		88,012	200	38,409
65	Tulsa, Okla.....	101,284	101,284	55,368	45,916								
66	Albany, N. Y.....	378,910	326,148	322,901			\$3,247	5,790		5,790		46,972	
67	Kansas City, Kans.....	42,978	42,978	42,978									
68	Yonkers, N. Y.....	629,339	515,380	511,645		3,735	1,229		1,229			112,730	
69	Reading, Pa.....	215,287	180,911	180,911								34,376	
70	Duluth, Minn.....	268,431	211,776	205,021	6,755		125		125			56,530	
71	Lowell, Mass.....	129,634	87,212	82,735	4,477							42,422	
72	Spokane, Wash.....	841,923	822,721	565,005	257,716		150		150			19,052	
73	Elizabeth, N. J.....	421,582	373,341	373,341			350		350			47,831	
74	Canton, Ohio.....	45,521	8,242	7,142		1,100	2,079	2,079				35,200	
75	San Diego, Calif.....	897,965	889,655	372,355	517,300		2,796				2,796	5,514	
76	Oklahoma City, Okla.....	97,934	97,934	72,800	25,134								
77	Tacoma, Wash.....	771,281	753,847	503,249	250,598		260		260			17,174	
78	Lynn, Mass.....	59,969	27,385	23,869	2,926	500						32,574	
79	Waterbury, Conn.....	75,393	10,429	5,762		4,667	32,045	23,492	753	1,000	6,800	32,919	
80	Utica, N. Y.....	352,106	327,411	327,411			1,362	1,337			25	53,333	
81	El Paso, Tex.....	320,596	316,006	312,246	3,760		660		660			3,630	

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	87,965	87,030	84,046	82,384			806	899			8418	830,080
83	Fort Wayne, Ind.	148,317		131,428				100					16,789
84	Jacksonville, Fla.	76,723	51,614	51,614				4,423		6,523			17,887
85	Knoxville, Tenn.	294,939	221,436	61,894	209,855			2,500	2,500				22,938
86	Evansville, Ind.	142,268	186,204	121,619	8,682			1,774	1,264	610			10,186
87	Lawrence, Mass.	84,094	51,121	49,149	973	\$1,000		1,000	1,000				31,008
88	Savannah, Ga.	74,880	74,880	74,880									
89	Schenectady, N. Y.	433,944	392,823	350,987									84,683
90	Allentown, Pa.	167,204	144,381	144,381		25	\$1,870	4,780		5,780			22,938
91	Wichita, Kans.	81,748	80,288	80,688									1,169
92	Bayonne, N. J.	527,668	467,750	467,750									60,113
93	Long Beach, Calif.	969,226	969,226	850,121	619,098								
94	Tampa, Fla.	40,229	37,960	36,861	1,099								3,276
95	Harrisburg, Pa.	184,680	160,120	150,120								2,187	82,304
96	Manchester, N. H.												
97	Peoria, Ill.	111,340	81,096	81,096				13,899		13,485	\$414		16,345
98	South Bend, Ind.	157,964	143,001	135,758	7,246			2,691		2,691			12,809
99	Hamtramck, Mich.	244,294	227,938	227,938									6,406
100	St. Joseph, Mo.	144,866	131,036	124,869	6,669			9,876		9,876			3,754
101	Wilkes-Barre, Pa.	191,918	136,654	136,654				25,500		25,500			29,759
102	Gary, Ind.	112,577	103,195	97,741	5,454			2,089		2,089			7,293
103	Rockford, Ill.	106,202	97,173	97,173				3,033		1,030		2,008	7,996
104	Sioux City, Iowa	85,106	51,940	51,940				459		459			2,709
105	Portland, Me.	238,639	216,473	169,969		66,510		22,187			3,500	18,687	
106	Little Rock, Ark.	142,468	141,371	131,338		10,038		1,098		1,098			
107	Charleston, S. C.	155,696	153,659	7,400	146,199			599		534	65		1,438
108	Sacramento, Calif.	992,973	992,973	353,792	654,181		5,000						
109	Troy, N. Y.	214,769	192,897	192,897									
110	Binghamton, N. Y.	364,534	295,182	263,942			1,240	426		426			21,436
111	Saginaw, Mich.	286,060	279,935	279,136	799			1,233		3,900	25,000	2,500	37,952
												1,233	4,992
112	Johnstown, Pa.	186,509	162,194	162,194				825			825		23,090
113	East St. Louis, Ill.	68,171	59,521	59,521				2,610		2,610			6,040
114	Terre Haute, Ind.	148,992	114,661	111,712	2,949			25,431		1,080		24,351	8,900
115	Pawtucket, R. I.	66,769	64,558	43,653		20,905							2,201
116	Highland Park, Mich.	162,072	149,966	149,966				52		52			12,054
117	Lansing, Mich.	217,986	210,253	209,428		825		3,518		3,518			4,215
118	Passaic, N. J.	310,590	271,616	271,616				100		100			38,874
119	Springfield, Ohio	80,965	10,401	8,301		2,100		1,062		1,062			19,562
120	Chester, Pa.	113,349	96,021	96,021									17,328
121	Hoboken, N. J.	891,849	339,052	339,052				120		120			53,677

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number.	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS				RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS				Receipts from pension assess- ments		
			Total	Subventions for education		Other subventions and grants		Total	For expenses			For outlays	For principal of public trust funds
				By State	By county	By State	By county		Other than pensions	Pensions			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
122	Racine, Wis.....	\$59,319	\$29,013	\$26,343		\$2,670	\$3,648			\$87	\$3,561		\$26,658
123	Winston-Salem, N. C.....	284,182	283,925		\$283,925		257	\$257					
124	New Britain, Conn.....	73,374	43,169	41,963			6,577	2,708	3,871				23,628
125	Chattanooga, Tenn.....	287,193	272,340	39,091	213,249	1,208	14,853	300			14,553		
126	Altoona, Pa.....	140,913	117,307	117,307									23,606
127	Mobile, Ala.....	86,679	84,518	84,518			2,161	668		1,493			
128	Berkeley, Calif.....	685,567	685,527	281,714	401,540	2,273	40		40				
129	Brockton, Mass.....	36,952	6,948	1,155	5,793		6,317	6,307		10			23,687
130	Springfield, Ill.....	71,529	61,498	61,498			2,897		2,897				7,134
131	Bethlehem, Pa.....	126,566	111,229	111,229			2,011	2,011					16,316
132	Huntington, W. Va.....	3,175	1,313	1,313			1,862		1,862				
133	Cicero, Ill.....	70,499	68,477	68,477									2,022
134	Quincy, Mass.....	62,044	38,235	31,759	6,101	876	1,639			1,639			22,170
135	Lincoln, Nebr.....	138,802	52,108	44,676		7,432	81,694	1,694		80,000			
136	Holyoke, Mass.....	63,649	44,375	42,655	1,820		1,021	640		381			18,053
137	East Orange, N. J.....	264,667	229,991	229,991			25		25				34,651
138	Portsmouth, Va.....	81,318	78,103	78,103									3,215
139	Covington, Ky.....	80,770	78,724	78,724			140		140				1,906
140	Macon, Ga.....	77,860	75,558	75,558									2,302
141	Roanoke, Va.....	83,428	78,658	78,658									4,770
142	Jackson, Mich.....	183,667	178,695	171,981	6,247	467	1,653	300			\$1,353		3,319
143	Sureveport, La.....	172,961	162,982	162,982			7,595		650	6,945			2,384
144	Fresno, Calif.....	699,854	699,854	306,093	393,761								
145	Niagara Falls, N. Y.....	248,057	221,171	98		221,073	1,586		655	931			26,300
146	Lakewood, Ohio.....	29,082	3,846	385		2,960	16	16					25,721

147	Lancaster, Pa.	96,152	78,007	78,007								23,145
148	Wheeling, W. Va.	10,498	1,121	1,121			2,809	2,000	1,909			4,568
149	Pasadena, Calif.	663,257	688,004	257,349	430,655		5,253	2,283		1,070		
150	Topeka, Kans.	17,967	17,792				175	150	25			
151	Wichita Falls, Tex.	95,272	95,272	94,426	844							
152	Augusta, Ga.	78,882	78,582	78,582								
153	Kalamazoo, Mich.	100,225	162,490	159,547	2,943	800						8,785
154	Newton, Mass.	75,181	46,625	42,748	4,177		2,065	1,100		865	400	26,191
155	Atlantic City, N. J.	412,352	352,127	352,127			2					60,223
156	Decatur, Ill.	60,725	53,984	53,984			2,492	2,232	260			4,249
157	Davenport, Iowa	49,633	45,039	45,039			2,677	2,677				2,117
158	Charlotte, N. C.	351,965	349,965	1,579	348,386		1,400	1,400				
159	Malden, Mass.	27,578	10,172	7,548	2,624		600			400	200	16,806
160	Oak Park, Ill.	61,526	55,833	55,833			32			32		5,661
161	Kenosha, Wis.	93,746	70,180	67,620		2,560						28,566
162	Hammond, Ind.	119,976	99,491	95,469	4,022		12,010				12,010	8,475
163	Mount Vernon, N. Y.	279,899	233,084	233,084			6,088		6,038			40,777
164	Cedar Rapids, Iowa	37,729	85,979	85,979			152					1,588

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	342,358	337,828	331,779		\$6,044						\$4,835
166	New Castle, Pa.	132,753	108,591	108,591				\$7,610	\$7,610			16,552
167	Beaumont, Tex.	122,752	118,752	113,310	\$300		\$5,142	4,000	4,000			
168	McKeesport, Pa.	113,242	97,382	97,382								15,860
169	York, Pa.	104,912	93,560	93,560								11,352
170	Haverhill, Mass.	86,503	13,679	10,937	2,742			3,960		\$210	\$3,750	18,864
171	Bay City, Mich.	213,264	209,626	203,596	6,030							2,638
172	Elmira, N. Y.	185,437	162,438	155,690	4,060	344	2,404	1,143	\$1,143			21,856
173	Charleston, W. Va.	14,358	597	318		279		13,761	11		13,750	
174	Medford, Mass.	30,610	10,106	6,816	3,290							20,804
175	Galveston, Tex.	377,004	348,495	148,344	2,275	197,856		28,599		28,599		
176	Pontiac, Mich.	125,816	122,541	118,660	3,881			350	251		99	2,925
177	Chelsea, Mass.	29,317	8,788	8,288		500						20,629
178	Stockton, Calif.	549,399	543,510	205,951	337,559							5,889
179	Port Amboy, N. J.	122,727	103,442	103,442				193		193		19,091
180	Pittsfield, Mass.	33,607	13,430	10,783	2,647			4,000		4,000		16,237
181	Lexington, Ky.	73,070	67,474	65,074	1,600	900						5,596
182	Lima, Ohio.	18,947	8,568	6,468		2,100						10,379
183	Madison, Wis.	102,581	72,465	68,898		3,567		176		176		28,940
184	Newport News, Va.	53,734	51,573	51,573								2,161

TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number.	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS				RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS				Receipts from pension assess- ments		
			Total	Subventions for education		Other subventions and grants		Total	For expenses			For outlays	For principal of public trust funds
				By State	By county	By State	By county		Other than pensions	Pensions			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
185	Montgomery, Ala.	\$105,848	\$105,848	\$50,988	\$54,860								
186	Greensboro, N. C.	137,780	137,780		137,780								
187	East Chicago, Ind.	75,805	67,860	63,876	3,514		\$1,456		\$576		\$881	\$6,956	
188	New Rochelle, N. Y.	255,418	203,633	202,651		\$982	11,114				11,114	40,671	
189	Columbus, Ga.	65,530	64,130	59,130			1,400	\$1,400					
190	Evanston, Ill.	62,087	50,631		50,631		6,129		5,979	\$150		5,327	
191	Pueblo, Colo.	191,164	189,225	3,219	175,564	10,442	325	325				1,613	
192	Fitchburg, Mass.	36,181	18,688	15,332	2,856		5,580	560			5,000	11,933	
193	San Jose, Calif.	537,271	585,293	218,748	316,545		231				231	1,747	
194	Waco, Tex.	148,099	145,043	144,704	939		2,456			2,456			
195	Muskegon, Mich.	152,696	149,282	148,702	3,530	50	261	261				3,153	
196	Brookline, Mass.	14,212	5,820	2,824	2,996		292			202		8,230	
197	Salem, Mass.	26,641	10,908	8,578	830	500	1,540	1,540				14,193	
198	Jamestown, N. Y.	160,637	148,306	148,208			2,566	291	2,265			15,878	
199	Butte, Mont.	93,838		46,483	47,480							876	
200	Williamsport, Pa.	91,908	79,113	79,113								12,795	
201	Muncie, Ind.	69,709	63,488	63,887	4,601		3		3			6,216	
202	Hamilton, Ohio.	18,962	5,085	3,085		2,000	2,226	3,128	100			11,651	
203	Lorain, Ohio.	109,709	100,662	4,321		95,741	600		100	500		9,047	
204	Everett, Mass.	63,049	18,376	16,206	2,168		26,000				26,000	19,670	
205	Chicopee, Mass.	29,632	17,535	15,058	3,477							12,007	
206	Springfield, Mo.	84,399	84,399	72,705	11,634								
207	Battle Creek, Mich.	124,629	119,923	118,180	1,743		1,600				1,600	2,600	
208	Durham, N. C.	231,193	229,026		229,026		2,167		2,167				
209	Columbia, S. C.	88,411	64,185	32,988	31,197		24,226	4,226		20,000			

210	Dubuque, Iowa.....	27, 847	28, 296	28, 296									1, 861
211	Stamford, Conn.....	45, 900	22, 606	21, 623		973		4, 905		4, 905			18, 408
212	Joliet, Ill.....	62, 531	60, 008	60, 008									2, 523
213	Aurora, Ill.....	50, 384	34, 010	34, 010				13, 790		25	13, 765		2, 584
214	Superior, Wis.....	81, 278	60, 827	56, 987		3, 840							20, 440
215	Council Bluffs, Iowa.....	28, 248	26, 210	26, 210				976		861	118		1, 059
216	Rock Island, Ill.....	40, 385	37, 400	37, 400				218		30	185		2, 770
217	Taunton, Mass.....	2, 941	11, 536	8, 565		2, 971		390				390	13, 115
218	Portsmouth, Ohio.....	35, 622	4, 751	2, 333		1, 418		18, 500			18, 500		12, 981
219	Quincy, Ill.....	52, 679	48, 633	48, 633				70		25		45	2, 976
220	New Brunswick, N. J.....	112, 800	95, 518	95, 518				50			50		17, 322
221	Austin, Tex.....	152, 493	152, 493	148, 820		6, 673							
222	Ogden, Utah.....	268, 941	267, 235	267, 235				1, 708		1, 708			
223	Kokomo, Ind.....	50, 762	46, 747	42, 464		4, 283		50			50		5, 065
224	Easton, Pa.....	82, 798	60, 807	60, 807				10, 000			10, 000		11, 991
225	Waterloo, Iowa.....	19, 188	17, 610	17, 610				202			202		1, 876
226	Wilmington, N. C.....	1, 321	778	778				278			278		267
227	Danville, Ill.....	35, 877	34, 268	34, 268									1, 609
228	Hazleton, Pa.....	95, 859	83, 439	83, 439									12, 420
229	Auburn, N. Y.....	131, 240	106, 630	105, 856			774	5, 999		1, 997	4, 002		16, 611
230	Poughkeepsie, N. Y.....	124, 243	104, 870	104, 707		163		7, 401			7, 401		11, 072
231	Orange, N. J.....	163, 642	148, 358	148, 358				80			80		15, 204
232	Petersburg, Va.....	58, 801	55, 160	55, 160				1, 500			1, 500		2, 141
233	Amsterdam, N. Y.....	272, 540	121, 315	120, 315		1, 000		141, 154			6, 154	135, 000	10, 071
234	Waltham, Mass.....	29, 821	10, 867	8, 597		2, 057	213	7, 320		100		220	7, 000
235	Norristown, Pa.....	58, 639	49, 327	49, 327									9, 312
236	Lewiston, Me.....	65, 706	65, 706	49, 462		16, 244							14, 835
237	Green Bay, Wis.....	84, 331	67, 596	64, 581		2, 665	350	2, 200				2, 200	18, 678
238	Sheboygan, Wis.....	75, 305	61, 353	59, 893		1, 470		277					8, 145
239	Moline, Ill.....	36, 088	32, 916	32, 916				25			25		
240	Oshkosh, Wis.....	80, 043	62, 147	62, 147				505			505		17, 391
241	Elgin, Ill.....	32, 207	28, 961	28, 961				422			270	152	2, 824
242	Watertown, N. Y.....	115, 732	92, 352	91, 480		872		4, 505			4, 128		18, 875
243	Muskogee, Okla.....	79, 162	79, 054	20, 756		58, 298		108		8	100		
244	La Crosse, Wis.....	68, 057	50, 241	50, 241				553			553		17, 263
245	Newburgh, N. Y.....	119, 614	91, 086	90, 936		150		17, 455			4, 187	13, 268	11, 073
246	Lynchburg, Va.....	58, 758	54, 128	54, 128									2, 632
247	Colorado Springs, Colo.....	36, 848	29, 404			22, 077	7, 327	467			467		977

TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total.	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	Grand total.....	\$118,606,532	\$23,422,573	\$21,431,347	\$6,736,077	\$14,695,270	\$73,752,612	\$44,778,856	\$8,323,783	\$4,113,405	\$16,536,668
	Group I.....	84,546,620	16,243,765	17,349,723	6,573,763	10,775,960	50,953,132	33,655,098	5,989,378	3,032,622	8,278,036
	Group II.....	10,560,908	2,117,910	1,774,542	109,895	1,664,647	6,668,451	3,261,568	755,365	403,529	2,247,989
	Group III.....	13,574,918	3,408,170	491,929	42,517	449,412	9,674,813	5,511,804	712,178	279,004	3,171,737
	Group IV.....	6,918,508	1,295,261	1,753,411	3,450	1,749,961	3,869,836	1,355,766	487,756	230,502	1,795,812
	Group V.....	3,005,583	357,461	61,742	6,452	55,290	2,586,380	994,622	379,106	167,668	1,044,994

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$34,351,452	\$4,284,664	\$3,227,085	-----	\$3,227,085	\$26,829,703	\$23,906,682	\$2,163,019	\$23,313	\$736,689
2	Chicago, Ill.....	13,044,991	7,280,291	834,385	\$680,052	174,333	4,930,315	58,154	915,412	2,303,095	1,653,454
3	Philadelphia, Pa.....	16,156,830	693,531	9,878,499	5,252,631	4,625,868	5,584,800	3,027,934	1,981,007	82,240	493,619
4	Detroit, Mich.....	1,350,295	150,517	-----	-----	-----	1,190,778	334,845	50,408	53,738	260,787
5	Cleveland, Ohio.....	2,675,881	1,691	47,678	-----	47,678	2,628,504	1,640,238	2,551	9,228	974,439
6	St. Louis, Mo.....	2,389,752	1,219,445	246,476	193,203	53,273	923,831	332,173	76,586	8,388	506,684
7	Baltimore, Md.....	2,904,607	1,297,507	59,923	28,443	31,480	1,547,177	1,334,097	54,633	10,108	148,339
8	Boston, Mass.....	5,213,967	93,786	2,790,189	436,834	2,353,355	2,329,902	1,591,778	540,209	-----	192,005
9	Los Angeles, Calif.....	2,673,939	431,300	103,512	-----	103,512	2,139,067	176,948	49,415	32,082	1,880,622
10	Pittsburgh, Pa.....	1,837,243	425,862	40,306	-----	40,306	1,371,075	438,354	45,082	22,059	865,580
11	San Francisco, Calif.....	1,106,171	274,674	116,010	1,800	114,210	715,487	90,000	73,283	425,962	126,242
12	Buffalo, N. Y.....	841,512	80,447	5,682	800	4,862	755,403	223,893	31,773	62,411	437,326

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$698,254	\$9,788	\$122,713	-----	\$122,713	\$565,753	\$44,445	\$111,292	\$151,984	\$258,032
14	Washington, D. C.....	172,870	79,593	-----	-----	-----	93,277	49,327	43,550	-----	400
15	Newark, N. J.....	1,281,169	520,337	22,204	-----	22,204	732,628	602,644	27,071	19,485	83,428
16	Minneapolis, Minn.....	671,205	54,746	3,695	-----	3,695	512,764	222,666	76,641	140,130	73,327
17	New Orleans, La.....	462,305	106,292	11,707	\$4,581	7,12	284,306	45,125	90,900	25,292	122,969

18	Cincinnati, Ohio.....	4,098,836	311,788	1,551,718	108,214	1,446,404	2,204,830	1,361,240	267,677	24,260	321,638
19	Kansas City, Mo.....	1,217,516	450,296	1,740	-----	1,740	765,374	295,272	28,859	-----	441,293
20	Seattle, Wash.....	316,100	400	82,836	-----	82,836	182,864	24,710	539	35,888	121,708
21	Indianapolis, Ind.....	223,073	19,335	9,474	-----	9,474	194,264	28,549	49,623	-----	116,092
22	Rochester, N. Y.....	515,374	174,656	14,379	-----	14,379	326,340	147,500	28,551	6,480	143,709
23	Jersey City, N. J.....	1,184,707	324,660	4,076	-----	4,076	808,061	440,081	562	-----	365,408

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$304,984	\$30,979	\$33,500	-----	\$33,500	\$240,455	\$108,512	\$8,031	\$1,076	\$122,836
25	Toledo, Ohio.....	616,020	105	31,369	-----	31,369	584,546	306,281	8,625	2,940	266,700
26	Portland, Oreg.....	466,624	143,184	8,830	-----	8,830	304,510	160,386	46,888	49,585	47,651
27	Akron, Ohio.....	371,465	408	14,119	-----	14,119	356,938	87,205	14,024	-----	255,709
28	Denver, Colo.....	676,480	408,087	13,310	\$8,400	4,910	355,083	50,280	99,086	3	105,716
29	Columbus, Ohio.....	841,684	8,690	15,458	-----	15,458	817,536	589,260	8,895	374	224,007
30	Providence, R. I.....	762,492	45,908	46,889	14,460	32,429	669,695	481,292	25,945	14,327	148,131
31	Oakland, Calif.....	143,065	97,354	3,268	-----	3,268	42,443	-----	-----	-----	42,443
32	St. Paul, Minn.....	573,024	86,631	52,532	2,532	90,000	433,861	378,973	23,962	-----	30,926
33	Atlanta, Ga.....	246,645	142,747	-----	-----	-----	103,898	92,064	2,265	7,074	2,605
34	Omaha, Nebr.....	499,929	306,273	362	-----	362	193,294	133,511	18,396	5,845	35,542
35	Birmingham, Ala.....	160,059	6,331	6,483	43	6,440	137,245	7,458	11,215	41,679	76,893
36	San Antonio, Tex.....	147,827	85	946	-----	946	146,796	22,768	689	111	123,228
37	Worcester, Mass.....	223,670	-----	-----	-----	223,670	161,076	41,349	-----	-----	21,245
38	Dallas, Tex.....	243,421	148,784	2,685	-----	2,685	91,952	64,959	2,049	8,267	16,677
39	Richmond, Va.....	623,749	287,811	3,772	-----	3,772	332,166	288,104	18,536	3,535	21,901
40	Syracuse, N. Y.....	169,417	45,787	-----	-----	123,630	-----	-----	837	-----	122,738
41	New Haven, Conn.....	220,368	41,578	12,990	-----	12,990	166,800	26,950	43,607	-----	95,343
42	Memphis, Tenn.....	123,787	2,550	12,201	-----	12,201	109,036	49,890	-----	11,987	47,659
43	Dayton, Ohio.....	297,141	8,539	16,508	3,546	12,962	272,094	154,531	4,571	861	112,131
44	Norfolk, Va.....	232,584	28,937	48,784	-----	48,784	154,863	146,950	5,759	1,757	397
45	Houston, Tex.....	327,155	88,192	44,479	-----	44,479	194,484	140,575	-----	772	53,137
46	Bridgeport, Conn.....	57,282	18,907	1,379	-----	17,528	38,375	-----	5,704	-----	82,671
47	Youngstown, Ohio.....	270,788	30,568	9,283	5,000	4,283	230,937	183,969	6,980	-----	39,988
48	Hartford, Conn.....	180,435	16,467	8,955	-----	8,955	165,013	93,884	10,071	3,050	42,008
49	Fort Worth, Tex.....	122,859	816	25,561	-----	25,561	95,982	70,510	-----	2,890	22,882
50	Grand Rapids, Mich.....	104,090	1,743	1,385	-----	1,385	100,862	41,459	480	5	59,018
51	Springfield, Mass.....	63,923	12,969	3,339	-----	3,339	47,615	19,097	2,563	-----	25,563
52	Scranton, Pa.....	73,608	10,000	100	-----	100	63,608	15,517	13,019	2,085	32,887
53	Paterson, N. J.....	384,031	268,218	1,000	-----	1,000	124,813	102,243	363	23	22,194
54	Des Moines, Iowa.....	120,146	51,841	1,310	-----	1,310	66,995	7,305	10,016	-----	49,674
55	Nashville, Tenn.....	212,326	120,210	2,123	-----	2,123	89,993	62,606	469	-----	27,018
56	Trenton, N. J.....	292,064	120,202	1,365	-----	1,365	170,497	124,017	11,005	-----	35,476
57	Salt Lake City, Utah.....	81,268	27,617	900	-----	900	52,761	12,545	8,436	2,304	29,466
58	Fall River, Mass.....	123,330	-----	1,636	-----	1,636	121,695	107,565	2,743	-----	11,387

TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1925—Continued
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
59	Camden, N. J.	\$357,704	\$206,447	\$11,652		\$11,652	\$139,605	\$126,056	\$2,884	\$2,464	\$8,207
60	Flint, Mich.	106,973	157	4,748		4,743	102,073			11,977	90,096
61	Wilmington, Del.	147,354	78,449	403		403	68,502	13,500	18,608	202	36,192
62	New Bedford, Mass.	117,199	407				116,792	78,985	17,710		20,097
63	Cambridge, Mass.	168,385		3,084		3,084	160,301	143,386	2,547		14,368
64	Erle, Pa.	71,314	7,436	1,500	\$1,500		62,378	15,738	4,204	420	42,016
65	Tulsa, Okla.	188,539	18,361				170,178	124,009	2,048		44,121
66	Albany, N. Y.	68,641	3,867	113		113	58,671	44,178	4,989		10,504
67	Kansas City, Kans.	138,162	69,118	529		529	68,515	23,409	746	1,932	43,429
68	Yonkers, N. Y.	109,310	82,485	9,080		9,080	67,745		47,998		19,747
69	Reading, Pa.	98,091	2,764				95,227	42,717	1,144		51,466
70	Duluth, Minn.	112,573		2,144	279	1,865	110,429		8,602	7,513	7,469
71	Lowell, Mass.	29,491					29,491	10,984	7,074		11,433
72	Spokane, Wash.	111,839	24,967	243		243	86,629	69,812	1,292	2,189	13,336
73	Elizabeth, N. J.	379,971	238,998	1,771		1,771	139,202	67,958	8,904	1,895	60,445
74	Canton, Ohio	240,599					240,599	130,845	9,471		100,283
75	San Diego, Calif.	145,627	78,761	2,788	800	2,188	64,078	15,500	2,185	46,393	
76	Oklahoma City, Okla.	177,845	17,662				160,153	144,552	3,923		12,678
77	Tacoma, Wash.	229,914	49,865	4,067		4,067	183,962	74,289	2,099	26,073	80,521
78	Lynn, Mass.	80,219		4,931		4,931	75,288	49,971	4,485	17,427	9,405
79	Waterbury, Conn.	53,524		305		305	53,219	11,728	17,508	60	23,923
80	Utica, N. Y.	57,571					57,571	6,612	7,861		43,108
81	El Paso, Tex.	56,983	5,801	228		228	50,954	24,637	814		25,303

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

1937-27-16

83	Barnstable, Mass.	\$11,511				\$11,511		\$11,121		\$10,390
84	Fort Wayne, Ind.	39,785	31,820	\$975		37,190		8,792	\$4,007	23,391
85	Jacksonville, Fla.	119,969	42,714	300		76,955	\$17,257	4,930	13	53,755
86	Knoxville, Tenn.	46,268	138	420		46,710	28,863	1,290		15,548
86	Evansville, Ind.	49,790	18,863	60		29,868	2,032	4,647	3,191	19,998
87	Lawrence, Mass.	20,787		800		20,267	827	467		18,948
88	Savannah, Ga.	28,021	11,084	4,414		12,528	10,812		260	1,401
89	Schenectady, N. Y.	83,256	1,165			82,106	4,984	10,817	726	16,079
90	Allentown, Pa.	55,827	107			55,720	17,672	11	158	37,084
91	Wichita, Kans.	65,570	26,578			39,998	8,827	3,466		27,668
92	Bayonne, N. J.	144,909	68,572			84,789	68,094	1,467		20,289
93	Long Beach, Calif.	1,635,685	74,003	1,541,426		20,256				20,256
94	Tampa, Fla.	92,897		591		92,306	51,372	1,921		39,418
95	Harrisburg, Pa.	155,999	116,575			39,423	8,639	3,265	8,796	18,728
96	Manchester, N. H.	37,737	1,550			36,187	8,314	21,627		6,346
97	Peoria, Ill.	85,984	3,187	6,218		26,609	3,350	10,380	967	3,012
98	South Bend, Ind.	49,854	2,231			47,623	9,283	9,739	18,593	13,008
99	Hamtramck, Mich.	29,545				29,545	8,167	194		21,164
100	St. Joseph, Mo.	140,309	43,976	835		95,498	2,316	3,578		90,004
101	Wilkes-Barre, Pa.	16,997	2,726	425		13,947	1,072	1,462		11,313
102	Gary, Ind.	15,176				15,176	3,665	1,856		6,765
103	Rockford, Ill.	23,498	9,665			13,833		11,104	232	2,497
104	Sioux City, Iowa.	84,442	58,895	1,712		23,885	5,987	928		16,950
105	Portland, Me.	115,147	2,932	671		111,644	75,261	23,902		12,381
106	Little Rock, Ark.	48,052	35,169	3,297		9,562		1,726	900	6,997
107	Charleston, S. C.	109,427		173		109,254	18,108	35,686	6,530	44,988
108	Sacramento, Calif.	46,820	10,112	2,151		34,557		11,587		22,970
109	Troy, N. Y.	25,143	8,202			16,941	1,892	224	30	14,795
110	Binghamton, N. Y.	59,177	145	1,860		48,179	227	8,842	1,630	37,473
111	Saginaw, Mich.	128,234	688	1,260		126,286	7,562	14,237	508	108,979
112	Johnstown, Pa.	103,581	9,810	2,200		91,481		33,413		58,068
113	East St. Louis, Ill.	6,177	959			5,218	747	2,142		2,329
114	Terre Haute, Ind.	33,597		836		32,731	3,518	19,492	2,626	7,095
115	Pawtucket, R. I.	104,453	65	3,342		101,046	82,468	1,828	7,635	9,095
116	Highland Park, Mich.	164,071		13,341		150,730		9,610	9,319	41,757
117	Lansing, Mich.	52,324	275	2,425		49,624	4,772	4,064	2,659	38,129
118	Passaic, N. J.	130,010	79,620	660		49,830	38,856	4,078		6,595
119	Springfield, Ohio.	80,580		684		75,741	26,284	29,226		18,231
120	Chester, Pa.	43,139	1,049			42,144		38,609		2,926
121	Hoboken, N. J.	130,236	66,865			63,371	52,862	1,973		9,036

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1925—Continued
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
122	Racine, Wis.	\$36,474					\$36,474		\$8,322	\$7,310	\$20,833
123	Winston-Salem, N. C.	72,056		\$4,537		\$4,537	67,510	\$7,483	27,730	26,638	5,668
124	New Britain, Conn.	54,250	\$1,972	3,390		3,390	48,858	28,863	8,974		18,051
125	Chattanooga, Tenn.	18,487	300	2,289	\$916	1,373	15,898	8,490			7,408
126	Altoona, Pa.	33,684	408	630		630	32,648	32,577		71	
127	Mobile, Ala.	51,090	27,296	1,384		1,384	22,410	5,017	95	273	17,025
128	Berkeley, Calif.	68,540	53,035	3,277		3,277	11,628				11,628
129	Brockton, Mass.	33,325	85				33,240	23,356	3,884		6,000
130	Springfield, Ill.	26,016	807	1,994		1,994	23,415	3,047		757	19,611
131	Bethlehem, Pa.	40,788	3,008	75		75	37,705	31,207	14	272	6,212
132	Huntington, W. Va.	35,098	17,255	815		815	16,938	11,773		90	5,075
133	Cicero, Ill.	28,693	626	713	713		27,354		18,973		13,361
134	Quincy, Mass.	34,433		825		825	33,658		17,650		16,008
135	Lincoln, Nebr.	24,332	2,378				22,504				25,504
136	Holyoke, Mass.	67,304	537				66,767	11,102	1,606	31,710	22,349
137	East Orange, N. J.	149,923	82,781	1,873		1,873	64,260	52,277	5,257		6,735
138	Portsmouth, Va.	121,037	14,686	68,624		68,624	37,777	26,348	23	275	11,136
139	Covington, Ky.	2,751		200		200	2,551		809		1,532
140	Macon, Ga.	63,171	20,894	1,423		1,423	40,854	4,840	1,183	34,831	
141	Roanoke, Va.	110,509	54,116	3,310		3,310	53,083	17,607		507	34,969
142	Jackson, Mich.	47,181					47,181		23,121		24,060
143	Shreveport, La.	87,595		6,918		6,918	80,677	1,215	5,369	178	73,915
144	Fresno, Calif.	17,010	10,217				6,793				6,618
145	Niagara Falls, N. Y.	93,156	33	832		832	92,291		2,137	6,158	83,996
146	Lakewood, Ohio	108,679	749				108,630	43,793	430		64,707

147	Lancaster, Pa.	28,655	2,200	815	815	25,640	4,352	2,033	19,376
148	Wheeling, W. Va.	62,659	16,734	1,698	1,698	44,236	9,041	5,472	29,723
149	Pasadena, Calif.	55,976	15,794	1,762	1,762	38,400	871	2,810	34,719
150	Topeka, Kans.	45,724	13,610			32,114	7,360	2,853	21,822
151	Wichita Falls, Tex.	22,762		744	744	22,018	8,823		12,879
152	Augusta, Ga.	29,092	13,000	1,320	1,320	12,762	5,613	1,510	5,639
153	Kalamazoo, Mich.	47,279	102	5,240	5,240	41,937	16,739	1,056	24,142
154	Newton, Mass.	66,043				66,043	51,766	3,419	8,825
155	Atlantic City, N. J.	469,412	220,693	43,483	43,483	205,246	155,988	17,379	31,879
156	Decatur, Ill.	44,294	1,807	180	180	42,307	15,118	4,253	6,074
157	Davenport, Iowa.	34,378	33			34,340	6,381	6,118	19,990
158	Charlotte, N. C.	39,827	8,000	439	439	31,388	5,983	26,405	
159	Malden, Mass.	34,906		540	540	34,366	16,045	17,159	20,606
160	Oak Park, Ill.	46,306	2,501	456	456	43,409		12,091	31,051
161	Kenosha, Wis.	50,551		1,961	1,961	48,590	3,128	1,698	43,764
162	Hammond, Ind.	15,961				15,961	631	7,985	7,845
163	Mount Vernon, N. Y.	64,031	8,569	620	620	64,842	10,876	6,898	37,068
164	Cedar Rapids, Iowa.	14,997		168	168	14,829	3,835	3,602	7,392

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$122,290	\$2,020	\$264	\$264	\$120,006	\$72,181	\$902	\$46,923
166	New Castle, Pa.	16,219	4,005			12,214	2,562		9,652
167	Beaumont, Tex.	68,726	5,555	721	721	62,450	38,841		13,439
168	McKeesport, Pa.	34,725	11,101	5,186	5,186	18,438	5,131	2,078	9,058
169	York, Pa.	39,225	41,715			47,510	17,804	8,428	21,218
170	Haverhill, Mass.	41,349				41,349	18,457	8,668	11,759
171	Bay City, Mich.	64,026				64,026	35,188		28,838
172	Elmira, N. Y.	23,608	750			22,858		5,448	11,994
173	Charleston, W. Va.	55,916	1,529	1,314	1,314	53,073	35,165	99	17,809
174	Medford, Mass.	31,650	484	1,145	1,145	30,021	9,481	5,105	15,485
175	Galveston, Tex.	100,574	6,829			93,745	700	1,103	80,832
176	Pontiac, Mich.	75,252				75,252	15,861	150	31,222
177	Chelsea, Mass.	34,738	788			33,950	29,027	1,078	8,850
178	Stockton, Calif.	78,345	27,029	420	420	50,300		228	50,072
179	Perth Amboy, N. J.	78,533	33,473			45,060	34,201	31	10,828
180	Pittsfield, Mass.	6,101		12	12	6,089			6,089
181	Lexington, Ky.	45,829	400	3,883	3,883	41,546	15,087	5,128	20,489
182	Lima, Ohio	43,957				43,957	24,712		19,245
183	Madison, Wis.	66,518		899	899	65,619	23,807	9,564	31,897
184	Newport News, Va.	21,474	1,200			20,274	16,337		3,937

TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 46]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
185	Montgomery, Ala.	\$6,732	\$3,525	\$1,826		\$1,826	\$1,391				\$1,381
186	Greensboro, N. C.	68,079					68,079	\$32,221			33,858
187	East Chicago, Ind.	17,819					17,819	4,377			13,442
188	New Rochelle, N. Y.	39,986	7,900	60		60	32,026			\$13,994	18,032
189	Columbus, Ga.	83,718	1,613	2,330		2,330	29,775	1,717		\$25,000	3,058
190	Evanston, Ill.	27,139	10,148				16,991		5,834		95
191	Pueblo, Colo.	33,634	11,640				21,994	10,121	3,350		5,563
192	Fitchburg, Mass.	27,587		2,544	\$1,382	1,162	25,043	1,903	17,705		5,435
193	San Jose, Calif.	24,824	3,637	660		660	20,527		839		1,637
194	Waco, Tex.	46,216	75	2,785	1,340	1,445	43,356	25,811	352		1,137
195	Muskegon, Mich.	186,571	100	34		34	186,437	5,831	165,430		2,715
196	Brookline, Mass.	8,973		690		690	8,288		1,902		6,386
197	Salem, Mass.	22,147		5,028		5,028	17,119	236	11,023		1,113
198	Jamestown, N. Y.	4,159		1,070		1,070	3,089	213	2,684		192
199	Butte, Mont.	23,912	13,346	3,147		3,147	7,419		3,743		3,676
200	Williamsport, Pa.	22,401					22,401	6,090	681		213
201	Muncie, Ind.	15,296		240		240	15,056	1,609	5,059		8,395
202	Hamilton, Ohio	45,412	32				45,380	19,804	200		25,316
203	Lorain, Ohio	46,128	300	125		125	45,704	80,295	3,097		13,342
204	Everett, Mass.	23,721					23,721	14,779			6,462
205	Chicopee, Mass.	9,186	2,000				7,186		1,221		5,964
206	Springfield, Mo.	13,349	1,000	1,056		1,056	11,293	202			10,990
207	Battle Creek, Mich.	21,606		2,224		2,224	19,382		699		18,683
208	Durham, N. C.	50,505		2,619		2,619	47,886		31,669		4,607
209	Columbia, S. C.	13,731		561		561	13,170	11,182	1,531		457

210	Dubuque, Iowa.....	6,827	600	75	75	6,152	1,627	445		4,180
211	Stamford, Conn.....	30,964		1,227	1,227	29,737	19,161	3,854	1,148	3,874
212	Joliet, Ill.....	25,673	1,000	70	70	24,603		2,296	5,287	14,030
213	Aurora, Ill.....	19,766	6,035			13,731	1,994	2,082	3,038	10,073
214	Superior, Wis.....	10,146		428	428	13,718	154	4,080	2,281	8,308
215	Council Bluffs, Iowa.....	30,739	8,432			12,977		3,678		4,732
216	Rock Island, Ill.....	4,786	1,096			4,699	100	1,167		2,432
217	Taunton, Mass.....	39,978				39,978	33,268	1,744	1,161	2,808
218	Portsmouth, Ohio.....	30,156	396	817	817	28,945	13,932	84	638	14,291
219	Quincy, Ill.....	28,459	15,910	300	300	12,249		152	2,480	9,617
220	New Brunswick, N. J.....	78,005	44,861			31,144	19,282	1,907		9,858
221	Austin, Tex.....	31,408	4,895	3,720	3,720	22,793	4,636	6,987		11,629
222	Ogden, Utah.....	12,828	3,059			9,569	1,677		781	7,111
223	Kokomo, Ind.....	4,997				4,097		856		3,941
224	Easton, Pa.....	38,914	1,587	152	152	37,175	9,478	508		27,194
225	Waterloo, Iowa.....	8,727				8,727	2,535		152	5,906
226	Wilmington, N. C.....	8,603		875	875	7,728	4,153	2,222	948	410
227	Danville, Ill.....	1,840				1,840			1,840	
228	Hazleton, Pa.....	22,942				22,942	1,221			21,721
229	Auburn, N. Y.....	14,853				14,853	2,198	3,768		6,897
230	Poughkeepsie, N. Y.....	30,875	320	884	884	29,171	3,749	3,866	1,004	20,630
231	Orange, N. J.....	100,364	50,810			49,554	34,620	1,562	2,488	10,894
232	Petersburg, Va.....	50,478		395	395	50,083	38,548			11,535
233	Amsterdam, N. Y.....	25,028	478			24,548	5,893	3,450		15,235
234	Waltham, Mass.....	13,172		2,022	2,022	11,150	2,571	1,194	1,714	5,671
235	Norristown, Pa.....	17,853		360	360	17,493		5,016		11,178
236	Lewiston, Me.....	13,600				13,600			13,600	
237	Green Bay, Wis.....	15,145		2,431	2,431	12,714		4,341	200	8,178
238	Sheboygan, Wis.....	29,962	2,600	1,478	1,478	25,884		3,745	3,374	16,765
239	Moline, Ill.....	4,386		450	450	4,386		2,686		2,260
240	Oshkosh, Wis.....	29,746	5,757	10	10	29,978		11,987		8,991
241	Elgin, Ill.....	48,315	10,871			35,444	425	5,849	2,272	26,898
242	Watertown, N. Y.....	22,240		2	2	22,238	5,053	4,059		13,126
243	Muskogee, Okla.....	93,793		1,792	1,792	91,941	88,229	337		3,376
244	La Crosse, Wis.....	51,331	50			51,281	39,426	2,352	537	8,966
245	Newburgh, N. Y.....	15,390	940	844	844	13,606	8,111	1,381	1,890	2,224
246	Lynchburg, Va.....	70,169	100	2,597	2,597	67,472	55,444		7,846	4,182
247	Colorado Springs, Colo.....	12,022	4,877			7,145		2,447	724	8,974

GENERAL TABLES

TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
	Grand total.....	\$66,729,014	\$11,573,529	\$11,436,937	\$2,330,580	\$5,708,409	\$5,815,988	\$968,392	\$9,579,792	\$9,372,156	\$1,055,474	\$6,336,160	\$2,531,588
	Group I.....	33,143,376	7,793,656	7,838,874	812,082	2,253,218	2,596,666	288,737	4,067,444	2,047,409	411,897	3,153,889	1,279,504
	Group II.....	10,123,834	2,031,251	1,624,498	333,652	970,512	899,857	195,074	1,376,380	1,611,887	155,519	768,443	156,761
	Group III.....	12,265,362	1,040,723	1,238,010	723,009	1,305,198	1,365,101	257,526	1,562,833	2,414,809	230,295	1,455,297	672,561
	Group IV.....	6,963,878	454,615	602,618	247,187	824,435	702,445	165,872	1,548,399	1,429,614	170,609	670,430	247,654
	Group V.....	4,232,594	253,284	232,937	214,650	355,046	251,919	81,183	1,024,736	1,268,437	87,154	288,110	178,108

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$5,431,998	\$1,654,136	\$1,631,084	\$185,487	\$211,301	-----	\$92,980	\$606,004	\$408,147	\$611	\$605,774	\$36,474
2	Chicago, Ill.....	7,168,474	2,421,721	2,476,047	25,473	613,760	\$438,794	6,436	182,833	365,490	97,002	549,825	11,093
3	Philadelphia, Pa.....	4,133,143	1,052,054	1,027,359	21,293	486,082	162,780	71,845	589,373	79,931	13,621	208,924	422,431
4	Detroit, Mich.....	3,895,351	260,940	727,627	86,009	65,829	459,809	25,525	751,448	564,754	42,264	777,524	134,122
5	Cleveland, Ohio.....	2,650,712	608,379	255,530	131,238	327,666	679,079	8,235	233,235	338,263	55,193	137,619	78,260
6	St. Louis, Mo.....	1,268,354	507,746	607,148	3,498	5,769	-----	4,897	212,556	34,997	21,202	205,877	666
7	Baltimore, Md.....	502,368	144,718	24,188	12,696	67,782	-----	31,155	70,600	35,138	-----	109,266	6,825
8	Boston, Mass.....	2,423,254	158,467	250,671	125,505	127,857	44,433	7,808	410,195	615,439	19,761	93,840	569,680
9	Los Angeles, Calif.....	2,694,357	483,492	591,074	103,398	37,027	748,158	9,198	327,847	60,700	99,974	227,049	9,460
10	Pittsburgh, Pa.....	1,098,018	271,919	217,191	10,250	119	85,802	2,604	352,408	107,170	25,524	21,616	3,910
11	San Francisco, Calif.....	881,216	239,898	273,342	46,295	1,787	-----	-----	115,466	2,774	19,460	177,228	5,466
12	Buffalo, N. Y.....	1,005,630	92,686	102,613	60,952	808,789	78,366	28,956	235,479	84,606	20,265	41,847	1,107

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$1,458,037	\$157,532	\$243,899	\$31,441	\$100,641	\$63,141	\$147,256	\$270,544	\$195,386	\$31,552	\$183,137	\$33,708
14	Washington, D. C.....	1,404,965	176,657	170,774	5,830	392,823	274,836	2,735	98,975	75,975	12,398	10,676	84,306
15	Newark, N. J.....	1,279,410	268,623	148,664	74,496	93,064	62,178	12,124	518,249	57,689	21,390	27,901	32
16	Minneapolis, Minn.....	831,174	128,436	145,870	45,972	34,898	45,155	3,812	59,796	107,801	15,176	240,752	3,506
17	New Orleans, La.....	681,247	185,699	247,863	32,425	14,082	47,099	4,773	6,368	64,632	7,142	65,683	4,066

18	Cincinnati, Ohio.....	1,313,686	183,647	126,291	10,673	6,523	126,344	1,232	66,099	769,674	11,829	3,135	2,280
19	Kansas City, Mo.....	774,999	278,527	205,720	3,265	843	113,609	4,427	49,250	69,870	10,113	31,283	12,092
20	Seattle, Wash.....	648,549	211,617	113,217	52,816	6,060	36,019	4,208	43,033	75,559	20,250	70,232	15,538
21	Indianapolis, Ind.....	561,923	127,144	75,728	17,047	87,417	18,686	6,656	57,672	93,648	11,595	62,215	1,263
22	Rochester, N. Y.....	665,573	128,604	62,578	7,798	230,990	7,544	5	57,758	100,173	6,356	60,778	-----
23	Jersey City, N. J.....	504,261	184,965	83,894	32,410	171	3,896	844	148,621	12,081	4,718	12,651	-----

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$473,523	\$3,435	\$20,721	\$96,165	\$10,649	\$12,463	\$2,815	\$14,960	\$245,503	\$18,103	\$58,692	\$17
25	Toledo, Ohio.....	265,500	23,372	68,078	2,921	4,847	617	17,568	115,686	11,777	20,641	-----	-----
26	Portland, Oreg.....	260,256	12,238	5,449	7,370	13,322	77,019	5,850	10	19,077	103,470	16,441	-----
27	Akron, Ohio.....	182,774	505	16,010	18,590	5,316	1,143	2,095	56	136,035	2,493	561	-----
28	Denver, Colo.....	851,670	267,531	212,127	4,535	652	121,123	15,587	67,604	52,680	15,103	86,189	8,539
29	Columbus, Ohio.....	285,668	24,122	10,813	2,258	104,446	52,786	1,662	18,811	31,724	1,463	26,711	10,672
30	Providence, R. I.....	393,643	30,032	83,757	29,348	32,343	78,698	568	33,908	63,150	-----	20,008	15,241
31	Oakland, Calif.....	224,206	2,272	8,217	38,694	24,157	53,712	1,679	9,194	11,942	10,002	80,852	3,485
32	St. Paul, Minn.....	287,107	55,881	6,414	3,600	17,610	21,350	7,374	11,434	2,515	10,571	87,857	62,292
33	Atlanta, Ga.....	256,100	222	5,320	686	11,828	56,182	6,271	84,625	26,605	6,779	64,397	3,185
34	Omaha, Nebr.....	289,753	14,142	47,054	6,843	-----	31,020	65,569	-----	78,393	4,071	21,765	3,896
35	Birmingham, Ala.....	227,285	17,305	36,950	2,187	34,373	38,953	4,893	30,375	22,739	13,972	21,902	3,766
36	San Antonio, Tex.....	116,612	2,051	4,025	16,151	2,040	43,918	5,951	14,228	14,228	1,736	26,512	-----
37	Worcester, Mass.....	709,186	35,536	25,237	39,026	85,931	85,072	3,118	264,188	102,898	5,086	18,143	44,872
38	Dallas, Tex.....	512,218	1,185	23,374	5,928	63,155	22,066	8,060	163,045	125,940	4,101	95,306	8
39	Richmond, Va.....	104,384	39,738	17,341	157	7,163	-----	258	12,552	23,763	-----	1,646	1,766
40	Syracuse, N. Y.....	200,783	36,822	9,899	5,120	6,748	59,271	2,022	17,675	10,461	5,816	36,511	10,448
41	New Haven, Conn.....	236,028	7,304	42,237	5,012	5,791	3,068	187	7,717	98,677	7,541	58,394	1,300
42	Memphis, Tenn.....	260,269	586	70,049	-----	23,444	44,667	6,373	42,076	12,564	5,168	50,006	5,336
43	Dayton, Ohio.....	243,154	9,171	2,507	359	87,176	7,101	6,246	100,944	19,807	3,021	6,822	-----
44	Norfolk, Va.....	109,020	52,911	27,167	3,047	2,604	-----	3,014	3,857	8,037	1,990	6,362	325
45	Houston, Tex.....	218,364	61,552	25,447	1,030	20,975	-----	3,394	25,807	46,615	3,751	29,793	-----
46	Bridgeport, Conn.....	165,649	2,060	16,282	9,232	72,789	4,724	-----	48,217	16,788	7,707	16,850	910
47	Youngstown, Ohio.....	269,385	18,839	36,456	5,425	3,823	112,597	1,338	-----	16,940	-----	20,067	-----
48	Hartford, Conn.....	331,869	6,936	117,971	24,363	13,873	775	4,128	20,069	25,643	-----	92,349	25,762
49	Fort Worth, Tex.....	186,950	-----	19,709	967	38,626	3,220	15,457	-----	44,875	4,190	56,005	3,901
50	Grand Rapids, Mich.....	331,495	71,354	16,262	137,649	6,589	12,917	3,323	2,135	64,376	3,876	13,013	-----
51	Springfield, Mass.....	340,602	14,971	21,280	17,363	79,170	48,036	1,646	46,956	92,451	-----	10,599	8,120
52	Scranton, Pa.....	171,386	7,884	4,119	361	2,264	93,202	294	-----	10,173	1,863	2,355	48,871
53	Paterson, N. J.....	191,101	17,387	11,965	44,629	514	-----	60	1,555	106,706	7,760	3,635	-----
54	Des Moines, Iowa.....	149,882	117	258	2,255	778	35,147	3,834	4,768	70,437	5,442	24,448	2,398
55	Nashville, Tenn.....	136,813	183	8,643	5	1,238	47,684	5,709	44,417	7,221	2,618	18,604	441
56	Trenton, N. J.....	179,012	17,208	2,586	58,270	6,074	-----	4,775	2,065	80,504	3,798	1,132	-----
57	Salt Lake City, Utah.....	151,850	20,770	-----	970	-----	5,332	10,158	-----	12,576	4,211	78,701	7,437
58	Fall River, Mass.....	192,503	7,637	3,053	17,300	2,639	8,270	7,795	64,507	53,138	4,256	23,763	145

TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
59	Camden, N. J.	\$94,977	\$17,899	\$23,185	\$12,179	\$2,528		\$408	\$162	\$34,177	\$2,659	\$1,652	\$228
60	Flint, Mich.	306,435	6,939	9,247	1,316	74,988			133,719	51,816	1,873	10,950	16,087
61	Wilmington, Del.	40,391	3,849	6,290	36	1,551	\$19,541	2,350		3,398		9,376	
62	New Bedford, Mass.	236,660	12,124	6,673	26,622	35,812	29,457	288	50,464	35,417	1,885	5,331	32,787
63	Cambridge, Mass.	259,005	9,451	34,700	31,503	12,566	6,010	4,103	85,748	17,798	1,755	3,249	53,122
64	Eric, Pa.	73,410	2,732	6,664		5,497	26,142	7,791		32,371	1,813	900	
65	Tulsa, Okla.	67,164	631	27,952			4,394			29,675		4,512	
66	Albany, N. Y.	34,569	2,651	1,453	204	7,963	5,247	814	1,445			14,812	
67	Kansas City, Kans.	47,643	57	634		3,477		414	1,664	24,910	1,187	13,648	1,652
68	Yonkers, N. Y.	47,294	6,567	1,429	3,369	8,275	3,227	5,377	12,354	1,911	3,224	736	825
69	Reading, Pa.	78,873	1,155	13	13	42,580	18,150	463		15,422		1,077	
70	Duluth, Minn.	40,859	3,619	3,019	881	9,290	6,780	981	18	6,320	2,678	4,774	2,499
71	Lowell, Mass.	276,864	6,180	2,742	15,111	5,314		821	35,788	26,976	1,008	6,750	176,225
72	Spokane, Wash.	209,991	974	9,747	1,891	63,912	17,609	2,673	6,530	53,911	3,153	19,977	6,614
73	Elizabeth, N. J.	85,697	19,292	3,379	1,875	1,031	44,740	149	2,993	5,487			2
74	Canton, Ohio.	110,644	894	2,138	3,392	61,323		2,849		87,861	1,258	459	
75	San Diego, Calif.	199,006	10,255	30,486	570	47,908	708	401	1,764	35,851	7,521	40,984	13,581
76	Oklahoma City, Okla.	140,872	5,031	14,846	4,460	79,490	2,151		23	33,385	1,168	815	
77	Tacoma, Wash.	162,203	18,795	1,858	2,912		6,890	1,088	7,713	44,409	4,117	68,094	16,629
78	Lynn, Mass.	157,124	8,198	10,507	10,497	6,708		19	51,623	22,835	2,769	8,314	35,656
79	Waterbury, Conn.	35,856	2,830	743	697	655		34	4,245	18,991	3,736	4,125	
80	Utica, N. Y.	34,640	7,455	5,176	4,040	499		2,665	5,240	5,072	3,169	1,324	
81	El Paso, Tex.	69,232	5,806	6,142	3,465	11,951		11,732		19,920	1,516	7,200	1,440

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$115,509	\$5,375	\$3,200	\$9,414	\$3,895	\$18,536	\$15	\$24,390	\$12,629	\$2,414	\$729	\$29,003
83	Fort Wayne, Ind.	89,217	1,030	817	1,078	1,345	10,574	215	-----	22,714	2,330	18,073	-----
84	Jacksonville, Fla.	57,837	-----	21,481	1,467	41,171	-----	-----	-----	3,883	2,009	18,846	-----
85	Knoxville, Tenn.	112,045	101	342	1,762	1,964	3,146	166	97,860	4,216	2,941	747	-----
86	Evansville, Ind.	58,448	52	1,191	1,306	2,094	583	233	-----	26,701	1,788	6,720	720
87	Lawrence, Mass.	67,662	9,337	10,181	5,671	1,908	510	699	2,471	16,290	696	188	19,861
88	Savannah, Ga.	79,363	14,521	9,442	4,416	7,270	11,197	1,428	-----	26,984	2,862	-----	243
89	Schenectady, N. Y.	90,298	8,352	23,457	-----	27,824	4,680	125	798	22,461	-----	2,606	-----
90	Allentown, Pa.	25,366	2,019	730	3	4,897	-----	1,622	-----	15,942	-----	139	18
91	Wichita, Kans.	130,465	5,197	3,122	-----	4,878	45,659	4,181	308	15,431	2,680	54,014	-----
92	Bayonne, N. J.	34,821	5,154	23	-----	888	5,316	80	30	19,466	1,486	484	1,885
93	Long Beach, Calif.	51,243	1,553	920	410	2,927	2,493	495	-----	850	8,961	28,716	918
94	Tampa, Fla.	208,230	4,814	1,768	3,161	3,479	34,500	141	138,075	811	2,059	18,422	918
95	Harrisburg, Pa.	47,453	1,436	476	26	10,376	-----	-----	-----	31,718	-----	8,421	-----
96	Manchester, N. H.	23,354	7,550	14	1,417	777	2,069	86	1,652	7,922	1,359	180	-----
97	Peoria, Ill.	86,225	893	19,804	10,245	2,462	101	2,184	-----	30,391	2,437	18,208	-----
98	South Bend, Ind.	83,826	11,837	12,599	2,993	101	5,674	1,074	-----	28,354	1,052	20,142	-----
99	Hamtramck, Mich.	21,404	241	6,702	403	163	6,577	-----	6,996	994	28	-----	-----
100	St. Joseph, Mo.	41,448	598	9,847	248	1,463	5,719	-----	-----	7,552	4,161	11,860	-----
101	Wilkes-Barre, Pa.	52,257	840	1,462	2,034	317	24,828	3,145	-----	14,668	-----	4,361	602
102	Gary, Ind.	88,119	18,846	464	-----	-----	-----	-----	-----	9,032	13,493	46,294	-----
103	Rockford, Ill.	118,832	1,570	5,924	-----	20,852	16,881	8,147	-----	57,174	2,498	3,786	-----
104	Sioux City, Iowa	52,539	7,210	1,601	230	25,524	1,178	1,844	-----	11,012	2,205	1,735	-----
105	Portland, Me.	109,326	10,382	13,394	2,804	1,818	16,926	1,318	35,298	10,214	-----	2,759	16,713
106	Little Rock, Ark.	83,222	2,930	13,484	5,515	603	14,038	1,195	-----	4,593	962	477	-----
107	Charleston, S. C.	17,122	45	1,250	2,969	4,302	2,806	371	2,120	2,968	-----	1,063	-----
108	Sacramento, Calif.	245,537	697	30,595	8,199	147,066	23,144	127	-----	6,530	2,231	18,545	3,587
109	Troy, N. Y.	22,436	1,930	2,706	32	223	666	-----	1,383	12,862	-----	2,634	-----
110	Binghamton, N. Y.	185,009	1,260	2,839	100	901	1,310	6,782	162,584	17,355	404	775	1,749
111	Saginaw, Mich.	59,658	11,410	9,053	6,134	96	1,458	634	3,050	24,413	2,438	1,072	-----
112	Johnstown, Pa.	18,110	45	1,505	306	2,979	-----	3	-----	10,305	-----	2,959	8
113	East St. Louis, Ill.	79,350	31,942	17,694	-----	192	139	3,457	-----	6,675	2,242	16,909	-----
114	Terre Haute, Ind.	91,306	402	3,631	4,920	-----	2,965	1,838	-----	48,540	2,470	26,540	-----
115	Pawtucket, R. I.	67,585	7,526	38,276	1,507	876	8,491	1,379	548	10,238	1,613	2,142	-----
116	Highland Park, Mich.	356,006	754	9,893	9,448	5,989	21,534	739	227,688	40,714	3,608	-----	36,339
117	Lansing, Mich.	136,226	11,970	3,018	17	70,488	1,841	1,828	-----	33,618	1,283	4,908	5,000
118	Passaic, N. J.	26,174	9,220	6,436	2,006	235	2,315	282	-----	3,539	1,550	18	-----
119	Springfield, Ohio	141,487	2,801	2,237	1,164	505	-----	-----	63,284	48,922	802	1,782	-----
120	Chester, Pa.	48,118	1,468	22	-----	81	-----	208	-----	45,881	-----	290	188
121	Hoboken, N. J.	16,244	6,397	2,953	292	-----	-----	687	90	2,787	498	2,500	50

TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
122	Racine, Wis.....	\$55,324	\$1,446	\$3,570	\$3,174	-----	\$2,568	-----	\$282	\$24,147	\$3,735	\$11,040	\$362
123	Winston-Salem, N. C.....	100,971	746	4,949	5,373	897	98	\$486	72,373	14,909	1,095	25	-----
124	New Britain, Conn.....	100,484	22,670	19,706	30	2,614	671	1,130	8,715	30,306	-----	3,059	11,583
125	Chattanooga, Tenn.....	130,277	14	4,429	507	715	5,786	523	110,274	1,365	3,066	4,182	16
126	Altoona, Pa.....	60,369	6,078	727	596	1,424	5,366	2,929	-----	40,775	-----	2,454	-----
127	Mobile, Ala.....	15,443	2,125	7,886	2,390	420	753	3	-----	1,866	-----	-----	-----
128	San Francisco, Calif.....	225,072	1,961	9,752	567	111,925	71,210	846	-----	12,897	7,329	8,512	73
129	Brockton, Mass.....	242,291	6,328	1,365	12,057	163,665	1,398	189	32,512	15,900	1,121	1,603	16,155
130	Springfield, Ill.....	63,980	2	11,451	846	-----	2,561	94	-----	27,083	2,598	19,345	-----
131	Bethlehem, Pa.....	42,518	1,955	242	11	1,154	7,403	589	-----	18,659	-----	12,505	-----
132	Huntington, W. Va.....	14,975	7	4,810	115	-----	1,481	100	-----	7,527	885	50	-----
133	Cicero, Ill.....	12,778	164	180	-----	-----	-----	-----	-----	10,990	926	518	-----
134	Quincy, Mass.....	202,798	10,660	9,769	9,133	3,028	13,570	3,110	84,625	13,230	1,364	44,312	9,988
135	Lincoln, Nebr.....	68,417	2,067	463	1,269	523	6,200	2,748	12,361	13,917	5,495	23,374	-----
136	Holyoke, Mass.....	85,895	2,658	1,666	19,181	4,042	2,275	1,047	12,498	16,518	-----	180	25,835
137	East Orange, N. J.....	51,524	17,034	727	109	10,791	1,165	-----	-----	10,004	4,545	7,149	-----
138	Portsmouth, Va.....	25,209	7,534	831	699	741	2,299	6,827	-----	5,467	-----	1,311	-----
139	Covington, Ky.....	14,084	324	1,170	191	309	3,849	894	-----	4,016	2,224	1,107	-----
140	Macon, Ga.....	117,013	117	521	16,085	194	7,849	329	62,424	7,288	-----	19	1,587
141	Roanoke, Va.....	47,473	4,363	10,564	2,868	128	4,421	81	5,063	18,655	1,330	-----	-----
142	Jackson, Mich.....	188,187	21,004	1,800	34,655	13,949	1,084	2,057	82,251	15,668	1,450	14,259	-----
143	Shreveport, La.....	94,491	2,514	20,634	4,093	10,599	23,276	286	3,940	5,391	-----	23,188	-----
144	Fresno, Calif.....	41,831	7,939	891	2,958	9,494	6,394	1,019	-----	11,338	-----	1,828	-----
145	Niagara Falls, N. Y.....	39,830	13,400	254	3,155	331	2,020	361	428	18,709	512	140	-----
146	Lakewood, Ohio.....	28,696	170	2,813	87	632	221	1,520	417	16,529	3,685	2,772	-----

147	Lancaster, Pa.	26,414	167	271		2,441	12,302	1,067		12,196			
148	Wheeling, W. Va.	31,008		2,099				2,908		25,004	962		
149	Pasadena, Calif.	216,039	24,262		1,720	16,374	126,197	51,687	978	23,285	7,762	45,489	2,120
150	Topeka, Kans.	24,550	65	4,260	222	319	12,042	1,879		9,975	357	3,532	2,200
151	Wichita Falls, Tex.	76,520	1,678	2,758		21,311	1,900	504		23,043	884	7,343	1,004
152	Augusta, Ga.	191,906	35	5,293	16	1,740	1,626	13,074	161,843	6,285		48	1,326
153	Kalamazoo, Mich.	103,630	40,923	695	2,804	902	2,260	12,642		15,322	2,007	18,609	
154	Newton, Mass.	70,038	6,383	1,574	2,316	6,221		276	9,539	23,700	5,245	643	12,542
155	Atlantic City, N. J.	108,209	10,654	1,044	1,428	9,892	25,881	2,345	66	40,411	1,567	5,081	
156	Decatur, Ill.	49,161	794	7,105	546	620		118		34,142	1,718	4,208	30
157	Davenport, Iowa.	80,238	177	12,968		2,247	2,774	1,340		39,878	2,211	18,243	
158	Charlotte, N. C.	40,759	1,208	9,628	4,233	2,464	8,193	98		14,844	2,090		
159	Malden, Mass.	79,633	2,608	1,250	12,658	5,007		1,712	26,287	6,726	2,380	385	18,621
160	Oak Park, Ill.	18,845	185	317	2,828	1,121	2,224	487		6,089	2,519	172	1,008
161	Kenosha, Wis.	77,287	2,168	5,401	448	147	10,816		5,744	17,664	2,204	20,459	11,206
162	Hammond, Ind.	45,264	2,507	10,831				806	2,218	4,162	1,532	14,176	8,320
163	Mount Vernon, N. Y.	65,986	2,576	1,611	596	6,745	10,990	208	4,966	13,198	6,229		3,872
164	Cedar Rapids, Iowa.	63,869	781	9,018	18	1,265	2,067	1,852		30,212	4,169	4,012	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 60,000

165	Woonsocket, R. I.	\$58,640	\$23,929	\$2,110		\$637	\$17,489	\$4,091	\$124	\$9,588	\$186	\$486	
166	New Castle, Pa.	35,638	4,514	302	328	764		290	2,201	22,393	2,146		
167	Beaumont, Tex.	23,736		2,568		14,758	478	1,484		3,188		1,260	
168	McKeesport, Pa.	55,169	8	1,755	146	3,241	7,018			42,675			\$326
169	York, Pa.	37,477	84	483	10	1,654	14,086			20,152	446	612	
170	Haverhill, Mass.	143,189	7,841	2,607	10,434		301	209	89,461	6,416	1,661	193	24,536
171	Bay City, Mich.	42,421		1,634	26		92	1,012	17,335	20,041	1,647	270	
172	Elmira, N. Y.	51,348	1,583	14,102		11,600		7,536	2,400	11,877	395	1,948	7
173	Charleston, W. Va.	30,609	23	458	59	2,654		184	185	26,448	1,563		100
174	Medford, Mass.	45,470	9,312	6,712	1,842	4,130		599	9,226	1,426	1,236	63	10,916
175	Galveston, Tex.	189,662	2,938	5,256		3,081		254	176,619	914		900	
176	Pontiac, Mich.	125,740	2,477	860	2,403	2,617	4,422	1,259	64,927	37,118	587	9,069	
177	Chelsea, Mass.	70,158	3,279	2,131	870	195	2,428	1,288	28,011	9,058	698	141	21,061
178	Stockton, Calif.	54,879	470	5,356		650	17,753	1,463		14,029	1,751	13,125	262
179	Perth Amboy, N. J.	19,914	8,061	6,812	4		2,687	166		1,171	861	272	
180	Pittsfield, Mass.	41,167	3,553	1,753	5,093		302	763	10,275	12,761		1,232	5,435
181	Lexington, Ky.	55,634	633	2,672	6,583	11,626	2,001	500	15,500	15,284	531	664	10
182	Lima, Ohio.	14,488		8,688	278	651		1,840		32,108	727		
183	Madison, Wis.	54,564	12,791	5,024	2,107		3,787	1,765		20,962	4,809	2,283	1,086
184	Newport News, Va.	13,002	761	210		2,398	89	506	2,023	6,065			

TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 80,000—Continued													
185	Montgomery, Ala.....	\$61,694	\$5,810	\$1,789	\$3,738	\$33,926	\$6,669	\$7	\$1,131	\$50	\$770	\$7,791	\$19
186	Greensboro, N. C.....	46,222	4,900		3,967	5,757			5,207	20,652	5,701		1,638
187	East Chicago, Ind.....	7,626	882	16				665		3,410	1,051	1,602	
188	New Rochelle, N. Y.....	62,691	3,044	4,431	733	2,886	3,780	2,393	1,951	3,235	33,028		25
189	Columbus, Ga.....	165,773	42	408	10,470	40,208	1,314	89	60,106	51,848	938	350	
190	Evanston, Ill.....	54,010	1,409	4,635	3,325	5,825	3,827	2,948		13,940	6,170	8,963	59
191	Pueblo, Colo.....	89,906	773	1,368	523		14,674			16,172	968	6,028	
192	Fitchburg, Mass.....	136,293	4,116	3,667	7,699	1,417	4,099	275	88,273	11,080	462	1,257	14,068
193	San Jose, Calif.....	111,135	204	3,875	10,294	5,818	3,918	1,024		74,932	614	10,656	
194	Waco, Tex.....	29,390		1,845	78	8,669	557	3,329		17,075	2,266	606	575
195	Muskegon, Mich.....	81,184	16,819	100	21,879	21,720		875	1,455	14,763	2,280	1,157	327
196	Brookline, Mass.....	63,856	5,472	732	8,107	10,164	3,115	377	1,811	16,564	2,955	10,862	9,164
197	Salem, Mass.....	118,225	2,980	4,127	9,819	37,650		2,289	21,788	2,203	1,054	1,874	21,362
198	Jamestown, N. Y.....	165,028	6,100	6,791	3,53	428	1,180	94	81,571	8,373		1,110	
199	Butte, Mont.....	6,715	460	822	1,656	450		202		2,798	817		
200	Williamsport, Pa.....	88,609	184	195	200	216	3,664	88	4,129	16,034		11,681	19
201	Muncie, Ind.....	23,717	2,408	226	968	2,175				16,529	800	2,011	
202	Hamilton, Ohio.....	26,878	77	493				4,080		13,265	197	8,468	
203	Lorain, Ohio.....	20,913	430	905	641	142		1,145		16,597	617	1,427	
204	Everett, Mass.....	49,109	4,376	649	1,455	1,321		547	17,185	3,762	802	504	18,508
06	Chicopee, Mass.....	17,646	2,866	436	2,986			177	7,806	1,507	611		1,235
08	Springfield, Mo.....	21,908	775	227	283	186	4,208	494	8,639	9,047	677	2,472	
07	Battle Creek, Mich.....	65,713	25,268	2,464	4,791	43	2,185			19,751	1,224	7	
08	Durham, N. C.....	17,949	1,618	1,009		7,586				7,720			
09	Columbia, S. C.....	20,990	54	3,205	4,404	4,365	28	539		3,341			

210	Dubuque, Iowa.....	44, 784	2, 415	10, 276	1, 115	9, 593	2, 078	2, 941	711	18, 585	
211	Stamford, Conn.....	36, 296	4, 028	3, 299	2, 115	8, 510	48	3, 873		2, 890	836
212	Juliet, Ill.....	47, 265	1, 110	3, 895	356					363	
213	Aurora, Ill.....	63, 649	211	20, 293	290	9, 065	805			2, 484	
214	Superior, Wis.....	10, 171	290	752	68	87	213		1, 008	151	
215	Council Bluffs, Iowa.....	46, 131	2, 338	3, 194		5, 227	2, 111	328		21, 890	1, 298
216	Rock Island, Ill.....	33, 095	3, 594	2, 613	15, 549	29	152			10, 419	514
217	Taunton, Mass.....	69, 931	1, 995	2, 639	3, 205	19, 968	409	15, 529		18, 394	835
218	Pertsmouth, Ohio.....	69, 008	1, 293	6, 395	243	12	585	378	38, 852	10, 655	643
219	Quincy, Ill.....	20, 818	98	954	392		2, 789	628	1, 486	13, 346	436
220	New Brunswick, N. J.....	95, 328	5, 283	4, 607	1, 470	12, 852	34	1, 500		67, 007	2, 575
221	Austin, Tex.....	66, 427	39	3, 900		11, 899	2, 189	18, 102		6, 099	
222	Ogden, Utah.....	41, 120	4, 752	10, 248	3, 319	63	304			19, 379	901
223	Kokomo, Ind.....	27, 152	250	94		1, 284	672	450		23, 736	666
224	Easton, Pa.....	18, 378	247	213	28	1, 415	2, 093	455		13, 983	309
225	Waterloo, Iowa.....	26, 252	128	3, 493		1, 313	1, 590	892		14, 253	1, 394
226	Wilmington, N. C.....	25, 860		578	46	20, 330		1, 080	1, 244	1, 570	835
227	Danville, Ill.....	15, 887		132						14, 909	786
228	Hazleton, Pa.....	32, 859		189		250	868	59		20, 998	926
229	Auburn, N. Y.....	33, 047	890	576	5, 299		5, 029	1, 558		19, 032	693
230	Poughkeepsie, N. Y.....	81, 434	551	191	45, 022	1, 500	3, 098	875		15, 293	1, 380
231	Orange, N. J.....	23, 195	6, 694		225	1, 196	341	9, 322		4, 941	428
232	Petersburg, Va.....	29, 334	1, 451	3, 057	2, 956	9	171			15, 372	2, 373
233	Amsterdam, N. Y.....	7, 596	2, 037	410	168		3, 500	11		1, 112	
234	Waltham, Mass.....	49, 067	4, 247	2, 195	1, 219	12, 058	1, 921	438	7, 489	1, 893	1, 132
235	Norristown, Pa.....	15, 805	5, 456	641	150	179		507		5, 645	
236	Lowston, Me.....	35, 513	1, 492	1, 690	896		1, 757	52		5, 115	
237	Green Bay, Wis.....	55, 298	30	2, 006		35	1, 082	1, 241		20, 705	3, 996
238	Rheboyygan, Wis.....	31, 646	45	21		76	7, 087	121		17, 287	645
239	Molino, Ill.....	74, 652	81	12, 641	2		1, 721	153		13, 699	1, 269
240	Oshkosh, Wis.....	44, 131	589	4, 495	424	9	3, 480	299	2, 438	17, 474	3, 899
241	Elgin, Ill.....	32, 846	1, 102	4, 724	107	1, 187	244	348		19, 475	472
242	Watertown, N. Y.....	46, 884	1, 056	723	901	2, 573	4, 528	4, 945		6, 841	1, 007
243	Muskogee, Okla.....	70, 576	22	1, 740		10, 999	6, 018	207		3, 584	1, 111
244	La Crosse, Wis.....	28, 976	262	2, 702	1, 880	326	3, 690	414		16, 336	
245	Newburgh, N. Y.....	35, 496	3, 431	45			1, 990		15, 468	11, 038	237
246	Lynchburg, Va.....	105, 036	7, 690	1, 410	1, 299	3, 911	12, 279			27, 778	
247	Colorado Springs, Colo.....	46, 142	361	2, 049	812	1, 462	3, 648		7, 739	22, 875	

GENERAL TABLES

TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	Grand total.....	\$257,743,727	\$157,898,606	\$31,178,574	\$7,143,504	\$3,451,849	\$70,334	\$13,505,453	\$1,926,541	\$752,148	\$494,284	\$35,745,013	\$5,577,421
	Group I.....	127,950,237	69,710,321	13,785,470	-----	1,719,183	14,448	9,670,476	204,781	384,427	448,765	27,657,134	4,355,226
	Group II.....	30,214,815	16,558,055	3,794,997	-----	762,217	3,773	1,004,858	103,789	13,405	-----	7,973,721	-----
	Group III.....	50,084,872	38,203,907	3,512,218	4,473,311	584,184	13,677	1,587,662	646,878	248,603	19,791	114,158	600,483
	Group IV.....	32,553,023	20,549,324	7,253,930	2,199,958	300,563	24,190	1,122,777	533,629	83,123	18,597	-----	469,932
	Group V.....	10,900,780	12,876,999	2,831,953	470,235	85,702	14,246	119,680	437,464	22,590	7,131	-----	94,780
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.....	\$33,187,136	\$20,281,284	-----	-----	\$342,399	-----	\$7,066,343	-----	-----	-----	\$926,917	\$4,070,193
2	Chicago, Ill.....	10,930,133	10,182,361	\$629,684	-----	18,512	-----	119,576	-----	-----	-----	-----	-----
3	Philadelphia, Pa.....	7,382,814	6,835,521	-----	-----	59,827	-----	487,466	-----	-----	-----	-----	-----
4	Detroit, Mich.....	28,852,127	5,323,205	-----	-----	85,838	\$818	-----	-----	-----	-----	23,442,376	-----
5	Cleveland, Ohio.....	8,843,619	4,718,900	2,923,729	-----	150,573	2,082	1,800	\$152,931	\$230,467	-----	-----	154,047
6	St. Louis, Mo.....	3,515,018	3,368,087	-----	-----	11,102	8,184	137,645	-----	-----	-----	-----	-----
7	Baltimore, Md.....	4,055,457	3,175,143	-----	-----	94,711	-----	310,737	-----	-----	\$448,765	-----	26,101
8	Boston, Mass.....	4,244,478	3,928,046	-----	-----	160,536	100	-----	50,976	-----	-----	-----	104,820
9	Los Angeles, Calif.....	18,339,408	6,821,574	10,232,003	-----	-----	-----	1,484,832	874	-----	-----	-----	65
10	Pittsburgh, Pa.....	2,917,668	2,723,833	-----	-----	124,172	3,464	62,077	-----	4,122	-----	-----	-----
11	San Francisco, Calif.....	3,446,847	29,215	-----	-----	-----	-----	-----	-----	129,791	-----	3,287,841	-----
12	Buffalo, N. Y.....	2,735,532	2,552,972	-----	-----	162,313	-----	-----	-----	20,047	-----	-----	-----
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
13	Milwaukee, Wis.....	\$2,166,172	\$2,157,841	-----	-----	\$6,531	\$1,800	-----	-----	-----	-----	-----	-----
14	Washington, D. C.....	1,213,649	1,167,804	-----	-----	39,343	-----	\$15,913	\$589	-----	-----	-----	-----
15	Newark, N. J.....	2,322,412	1,956,914	-----	-----	297,878	-----	67,620	-----	-----	-----	-----	-----
16	Minneapolis, Minn.....	1,021,401	1,020,914	-----	-----	-----	73	474	-----	-----	-----	-----	-----
17	New Orleans, La.....	3,245,318	1,129,099	-----	-----	222,778	-----	-----	-----	2,670	-----	\$1,890,771	-----

18	Cincinnati, Ohio.....	2,417,560	2,391,524			16,381		9,487		\$168		
19	Kansas City, Mo.....	2,096,100	2,028,185			63,621	1,900	2,394				
20	Seattle, Wash.....	12,412,196	1,625,860	\$3,794,997		20,463		877,936			6,082,950	
21	Indianapolis, Ind.....	90,002				87,108				2,499		
22	Rochester, N. Y.....	1,478,687	1,322,382			4,306			100,580	9,728		
23	Jersey City, N. J.....	1,764,178	1,757,642					26,636				

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$1,326,356	\$1,300,440					\$25,234	\$682			
25	Toledo, Ohio.....	1,357,627	1,298,722			\$26,651		3,500	33,754			
26	Portland, Oreg.....	2,331,233	1,281,399			14,847		954,120		\$35,892		\$45,475
27	Akron, Ohio.....	1,251,205	1,228,305			22,900						
28	Denver, Colo.....	2,306,807	2,260,688			22,666			19,025			4,488
29	Columbus, Ohio.....	1,843,275	1,520,920	\$272,862		49,493						
30	Providence, R. I.....	1,525,271	1,440,261				\$1,895	35,830	47,295			
31	Oakland, Calif.....	156,284						43,087		44,300		67,897
32	St. Paul, Minn.....	1,013,811	999,176			11,310	1,312	268		31,765		
33	Atlanta, Ga.....	1,929,933	1,920,990				70		2,066	6,798		
34	Omaha, Nebr.....	2,667,040	1,217,164	\$2,043,446		2,950				13,748		389,828
35	Birmingham, Ala.....	176,711	50,541	71,307		30,394				18,469		
36	San Antonio, Tex.....	46,806				36,955			3,851			
37	Worcester, Mass.....	885,204	823,274						62,020			
38	Dallas, Tex.....	1,317,072	1,317,072									
39	Richmond, Va.....	2,304,633	593,436	1,649,281		27,172	662	1,680	30,712	1,690		
40	Syracuse, N. Y.....	820,108	788,998			31,115						
41	New Haven, Conn.....	8,031				5,721		2,310				
42	Memphis, Tenn.....	1,002,328	870,488			27,921	2,129	3,623		12,940		85,227
43	Dayton, Ohio.....	588,820	543,707			45,113						
44	Norfolk, Va.....	1,249,927	827,440			71,259		316,693	34,635			
45	Houston, Tex.....	666,902	580,580			48,528				18,058		18,443
46	Bridgeport, Conn.....											
47	Youngstown, Ohio.....	602,690	600,143				2,547					
48	Hartford, Conn.....	984,065	913,227			10,131		839	9,898			
49	Fort Worth, Tex.....	664,369	664,369									
50	Grand Rapids, Mich.....	714,991	621,492			18,039			75,460			
51	Springfield, Mass.....	688,488	677,838							10,650		
52	Scranton, Pa.....	1,190				1,190						
53	Paterson, N. J.....											
54	Des Moines, Iowa.....	771,639	703,110			16,569				51,960		
55	Nashville, Tenn.....	558,907	524,075			27,690	1,164	146		72		5,760
56	Trenton, N. J.....	597,668	589,692			4,893			3,083			
57	Salt Lake City, Utah.....	465,328	429,760				1,028			34,540		
58	Fall River, Mass.....	423,654	389,263				206	503		33,682		

TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprise
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
59	Camden, N. J.	\$571, 140	\$540, 669				\$1, 916	\$13, 403	\$15, 152				
60	Flint, Mich.	646, 568	639, 497				6, 346						
61	Wilmington, Del.	433, 742	378, 202				3, 929		51, 611				
62	New Bedford, Mass.	514, 694	465, 380						4, 343	44, 961			
63	Cambridge, Mass.	542, 311	497, 213						45, 096				
64	Erie, Pa.	609, 954	597, 362					749			\$11, 843		
65	Tulsa, Okla.	471, 218	466, 541						557	\$4, 120			
66	Albany, N. Y.	699, 552	695, 841					3, 711					
67	Kansas City, Kans.	2, 050, 310	650, 890	\$1, 399, 420									
68	Yonkers, N. Y.	664, 619	662, 802				287	1, 550					
69	Reading, Pa.	454, 726	454, 726										
70	Duluth, Minn.	1, 268, 139	487, 454		\$780, 685								
71	Lowell, Mass.	437, 523	386, 984				86		35, 217	15, 236			
72	Spokane, Wash.	605, 127	603, 734				1, 393						
73	Elizabeth, N. J.	4, 742					3, 844	898					
74	Canton, Ohio	425, 645	401, 902			7, 607	1, 112			15, 024			
75	San Diego, Calif.	1, 162, 691	1, 030, 864					71, 022	17, 435				\$43, 370
76	Oklahoma City, Okla.	451, 477	451, 477										
77	Tacoma, Wash.	2, 591, 329	658, 496	1, 768, 629			477	49, 569				\$114, 158	
78	Lynn, Mass.	519, 510	451, 677						67, 833				
79	Waterbury, Conn.	317, 833	313, 602				4, 231						
80	Utica, N. Y.	9, 464					1, 516				7, 948		
81	El Paso, Tex.	421, 028	421, 028										

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$294, 034	\$294, 034										
83	Fort Wayne, Ind.	1, 105, 145	359, 269	\$736, 072		\$6, 550	\$1, 254						
84	Jacksonville, Fla.	2, 327, 584	338, 893	1, 765, 293				\$223, 368					
85	Knoxville, Tenn.	521, 477	501, 882				19, 596						
86	Evansville, Ind.	479, 603	428, 043			12, 422	680	1, 715	\$36, 743				

87	Lawrence, Mass.	297, 145	277, 154					19, 991			
88	Savannah, Ga.	303, 570	299, 725			30, 554	1, 617	11, 650	17, 449	82, 981	
89	Schenectady, N. Y.	251, 411	247, 947			3, 464					827, 814
90	Allentown, Pa.	267, 167	266, 273			894					
91	Wichita, Kans.	12, 908								12, 902	
92	Bayonne, N. J.	783, 945	783, 945								
93	Long Beach, Calif.	2, 403, 481	673, 180	\$1, 725, 339	4, 460			274	228		
94	Tampa, Fla.	399, 292	384, 221				97	10, 045	4, 819		
95	Harrisburg, Pa.	370, 481	370, 481								
96	Manchester, N. H.	332, 795	198, 108				801		40, 326		
97	Peoria, Ill.	5, 178			1, 469	3, 709					
98	South Bend, Ind.	512, 769	506, 727				715		5, 827		
99	Hamtramck, Mich.	270, 135	270, 135								
100	St. Joseph, Mo.	4, 681				4, 565	16				
101	Wilkes-Barre, Pa.	3, 935				2, 809			1, 126		
102	Gary, Ind.	28, 322	6, 499	21, 056	190	607					
103	Rockford, Ill.	377, 546	376, 795		751						
104	Sioux City, Iowa.	316, 747	311, 794				1, 934		3, 019		
105	Portland, Me.	434, 715	363, 336						31, 814	9, 505	
106	Little Rock, Ark.	13, 042							13, 042		
107	Charleston, S. C.	1, 191, 451	392, 799		6, 538			778, 239			18, 890
108	Sacramento, Calif.	404, 516	331, 088					43, 847	7, 987		21, 594
109	Troy, N. Y.	366, 681	365, 416			655			590		
110	Binghamton, N. Y.	228, 226	229, 205			21					
111	Saginaw, Mich.	238, 138	193, 980		1, 044				22, 835	20, 174	
112	Johnstown, Pa.	1, 064			894	170					
113	East St. Louis, Ill.										
114	Terre Haute, Ind.	40, 093			120				39, 973		
115	Pawtucket, R. I.	516, 216	491, 899						24, 317		
116	Highland Park, Mich.	414, 403	414, 366				87				
117	Lansing, Mich.	2, 139, 094	805, 784	1, 808, 209	1, 789	332			22, 950		
118	Passaic, N. J.	75			75						
119	Springfield, Ohio.	214, 598	197, 923		16, 675						
120	Chester, Pa.	2, 050						2, 050			
121	Hoboken, N. J.	325, 346	318, 810						6, 836		
122	Racine, Wis.	327, 097	308, 852		583	583			21, 154	925	
123	Winston-Salem, N. C.	276, 245	270, 037		4, 756				1, 452		
124	New Britain, Conn.	254, 125	208, 417						23, 821	\$17, 144	4, 743
125	Chattanooga, Tenn.	32, 588			9, 697			1, 200		21, 691	
126	Altoona, Pa.	166, 833	164, 527		563	1, 743					
127	Mobile, Ala.	310, 927	247, 328		9, 198			45, 733	8, 436	232	
128	Berkeley, Calif.	2, 310						2, 310			
129	Brockton, Mass.	263, 156	246, 659						16, 497		
130	Springfield, Ill.	740, 774	395, 353	392, 367		1, 101			41, 953		
131	Bethlehem, Pa.	330, 185	313, 660			18, 525					

TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
132	Huntington, W. Va.	\$18,890				\$7,517	\$1,039	\$297	\$10,037				
133	Cicero, Ill.	196,507	\$196,507										
134	Quincy, Mass.	364,192	342,423				4		21,765				
135	Lincoln, Nebr.	605,241	255,629	\$102,260			518						\$246,814
136	Holyoke, Mass.	1,469,218	216,547	776,594	\$474,619					\$1,458			
137	East Orange, N. J.	287,442	287,442										
138	Portsmouth, Va.	380,566	364,318			9,332			6,916				
139	Covington, Ky.	329,662	310,616			2,428							16,618
140	Macon, Ga.	321,553	311,729				120		7,896	1,802			
141	Roanoke, Va.	49,151				48,863	288						
142	Jackson, Mich.	200,597	182,444				902		17,251				
143	Shreveport, La.	306,022	277,158			665			1,742	367			26,090
144	Fresno, Calif.	5,447				3,872				1,575			
145	Niagara Falls, N. Y.	290,453	282,026			8,427							
146	Lakewood, Ohio	217,667	216,977			690							
147	Lancaster, Pa.	294,856	255,772			39,084							
148	Wheeling, W. Va.	214,719	202,234			5,414	5,953	714	404				
149	Pasadena, Calif.	2,484,602	836,610	1,604,796						\$1,453			41,743
150	Topeka, Kans.	308,355	305,980				385			1,990			
151	Wichita Falls, Tex.	272,677	267,869						4,808				
152	Augusta, Ga.	255,350	204,817						4,545				45,988
153	Kalamazoo, Mich.	268,009	199,432	45,263		1,115			18,950				3,249
154	Newton, Mass.	259,758	259,735						23				
155	Atlantic City, N. J.	397,569	382,788			14,781							
156	Decatur, Ill.	296,535	296,535										
157	Davenport, Iowa	18,999											18,999
158	Charlotte, N. C.	371,697	353,574						10,662	7,461			
159	Malden, Mass.	163,100	145,855						17,245				
160	Oak Park, Ill.	251,159	251,159										

161	Kenosha, Wis.....	234,226	233,521				706					
162	Hammond, Ind.....	263,690	263,690									
163	Mount Vernon, N. Y.....	361,737	361,737									
164	Cedar Rapids, Iowa.....	162,249	162,626		544	79						

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 80,000

165	Woonsocket, R. I.....	\$225,491	\$225,491									
166	New Castle, Pa.....	1,900								\$1,900		
167	Beaumont, Tex.....	818,547	220,831				\$69,566					\$38,151
168	McKeesport, Pa.....	375,240	375,240									
169	York, Pa.....											
170	Haverhill, Mass.....	191,070	190,997							\$78		
171	Bay City, Mich.....	684,328	219,346	\$362,791						2,191		
172	Elmira, N. Y.....	367,486	332,779		\$1,576					33,131		
173	Charleston, W. Va.....	6,246								6,246		
174	Medford, Mass.....	171,469	152,245							19,223		
175	Galveston, Tex.....	816,430	314,654							1,776		
176	Pontiac, Mich.....	235,484	226,297		9,087	\$100						
177	Chelsea, Mass.....	157,939	157,939									
178	Stockton, Calif.....	83,818								33,818		
179	Perth Amboy, N. J.....	418,949	413,086		1,914	360				2,689		
180	Pittsfield, Mass.....	167,799	167,420			379						
181	Lexington, Ky.....	10,433			10,433							
182	Lima, Ohio.....	270,450	266,048				2,057					
183	Madison, Wis.....	328,422	313,436		186	19				14,782		
184	Newport News, Va.....	9,665							9,665			
185	Montgomery, Ala.....	255,643	249,086		1,354	3,980				1,223		
186	Greensboro, N. C.....	185,842	167,098		1,996	42				14,006	\$2,700	
187	East Chicago, Ind.....	238,977	238,977									
188	New Rochelle, N. Y.....	119								119		
189	Columbus, Ga.....	183,953	177,508							6,447		
190	Evanston, Ill.....	320,512	326,512									
191	Pueblo, Colo.....	414,720	401,362							7,360	5,998	
192	Fitchburg, Mass.....	172,041	156,979							15,062		
193	San Jose, Calif.....											
194	Waco, Tex.....	216,912	209,799							16,113		
195	Muskegon, Mich.....	190,926	168,214			1,574				23,138		
196	Brookline, Mass.....	267,969	253,211							9,758		
197	Salem, Mass.....	203,901	193,078		2,450	653				7,720		
198	Jamestown, N. Y.....	669,623	247,393	412,772	9,458							
199	Butte, Mont.....											

TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1925—Continued

(For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 47)

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
200	Williamsport, Pa.	\$16,742				\$16,742							
201	Muncie, Ind.	29,835							\$29,335				
202	Hamilton, Ohio	968,476	\$215,647	\$327,206	\$424,557	1,086							
203	Lorain, Ohio	221,218	208,744						12,474				
204	Everett, Mass.	238,610	217,593						21,017				
205	Chicopee, Mass.	831,768	183,256	342,557					5,955				
206	Springfield, Mo.	5,616					\$359		3,257				
207	Battle Creek, Mich.	133,170	133,170										
208	Durham, N. C.	846,573	267,818			5,698			9,175				\$63,882
209	Columbia, S. C.	283,476	272,027			6,626	191			\$2,516			2,116
210	Dubuque, Iowa	180,900	179,231			492	249	\$928					
211	Stamford, Conn.												
212	Joliet, Ill.	222,250	222,250										
213	Aurora, Ill.	204,627	202,198			683			1,761				
214	Superior, Wis.												
215	Council Bluffs, Iowa	225,560	224,716				844						
216	Rock Island, Ill.	99,932	99,932										
217	Taunton, Mass.	685,904	127,196	548,533					10,174				
218	Portsmouth, Ohio	237,536	226,989			681			10,866				
219	Quincy, Ill.	191,349	182,234				956		7,528				631
220	New Brunswick, N. J.	230,606	229,795			811							
221	Austin, Tex.	769,174	236,320	517,133			1,051		14,670				
222	Ogden, Utah	167,881	150,618						17,263				
223	Kokomo, Ind.	7,204							7,204				
224	Easton, Pa.	3,651				3,651							
225	Waterloo, Iowa	178,807	178,807										
226	Wilmington, N. C.	120,057	115,982						4,075				
227	Danville, Ill.	293					293						
228	Hazleton, Pa.	143,768	156,523						4,004		\$5,231		

230	Foughkeepsie, N. Y.....	190,265	190,265								
231	Orange, N. J.....	134,044	133,387								
232	Petersburg, Va.....	111,200	100,819		4,339			6,103			
233	Amsterdam, N. Y.....	191,069	191,069								
234	Waltham, Mass.....	144,170	126,033			196		17,350			
235	Norristown, Pa.....	2,487			2,437						
236	Lewiston, Me.....	88,890	88,890								
237	Green Bay, Wis.....	168,913	168,913								
238	Sheboygan, Wis.....	196,538	181,470					2,192	15,876		
239	Moline, Ill.....	114,183	102,850						11,633		
240	Oshkosh, Wis.....	191,558	181,424						10,134		
241	Elgin, Ill.....	120,846	108,206						12,641		
242	Watertown, N. Y.....	160,897	160,897								
243	Muskogee, Okla.....	212,192	203,561						8,631		
244	La Crosse, Wis.....	98,840	98,840								
245	Newburgh, N. Y.....	143,493	141,967		822			704			
246	Lynchburg, Va.....	207,409	207,409								
247	Colorado Springs, Colo.....	698,371	904,923	320,968	45,678		948		18,666	7,301	

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925

[Data for this table are presented in nine sections, as follows: "I. General government," pp. 254 to 277; "II. Protection to person and property," pp. 270 to 285; "III. Conservation of health," pp. 278 to 293; "IV. Sanitation, or promotion of cleanliness," pp. 286 to 293; "V. Highways," pp. 286 to 301; "VI. Charities, hospitals, and corrections," pp. 294 to 309; "VII. Education," pp. 302 to 309; "VIII. Recreation," pp. 302 to 309; "IX. Miscellaneous," pp. 310 to 317. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For a text discussion of this table, see p. 48.]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch		Executive branch								Law offices and accounts
				Council or board of aldermen	Clerk of council	Chief executive		Financial						
						Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
Grand total.....	\$1,525,550,704	\$129,184,035	\$2,823,203	\$709,117	\$1,719,041	\$3,280,709	\$6,506,655	\$551,158	\$4,068,900	\$10,263,415	\$8,662,174	\$3,363,716	\$6,208,343	
Group I.....	803,017,949	79,494,690	1,508,237	372,763	851,650	517,147	3,391,749	118,692	1,199,496	5,291,704	5,057,437	2,663,584	3,263,991	
Group II.....	182,738,745	17,070,856	348,464	104,703	102,144	669,307	671,078	103,888	601,344	1,571,604	880,601	133,832	859,867	
Group III.....	279,653,990	16,522,697	460,032	134,115	359,647	894,893	1,114,287	124,838	1,028,830	1,876,252	1,223,203	300,584	1,076,422	
Group IV.....	166,009,165	10,111,223	277,266	59,104	243,158	782,820	647,206	120,256	647,227	993,083	960,556	176,998	635,800	
Group V.....	94,136,855	6,014,564	226,174	38,432	162,442	416,542	382,335	74,484	391,953	530,772	540,377	88,720	372,263	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.....	\$205,464,720	\$30,506,488	\$440,244	\$140,633	\$464,725	\$1,405,059	-----	\$169,592	\$956,367	\$925,274	\$1,163,075	\$1,508,002	
2	Chicago, Ill.....	120,289,622	12,401,779	869,247	-----	31,070	629,649	\$18,647	159,252	1,136,131	1,708,587	290,077	547,680	
3	Philadelphia, Pa.....	77,370,593	8,284,989	197,616	34,210	141,178	182,423	-----	116,922	419,850	519,023	722,890	381,383	
4	Detroit, Mich.....	48,375,999	3,813,397	94,662	19,738	21,072	169,844	2,077	106,207	279,651	390,113	67,623	80,734	
5	Cleveland, Ohio.....	37,143,189	3,412,217	53,610	27,123	-----	94,790	31,984	114,363	169,680	169,680	58,897	59,085	
6	St. Louis, Mo.....	27,916,839	2,876,019	62,879	12,655	22,852	99,649	-----	2,250	59,955	265,300	256,106	7,609	
7	Baltimore, Md.....	25,106,269	1,736,905	52,684	2,100	35,367	92,697	-----	30,138	197,775	280,049	5,695	81,346	
8	Boston, Mass.....	45,794,005	4,181,937	38,960	3,092	43,779	71,579	-----	66,145	338,211	282,032	60,533	119,756	
9	Los Angeles, Calif.....	47,256,777	4,394,189	40,082	21,441	19,809	308,094	-----	101,088	649,887	239,150	23,022	143,476	
10	Pittsburgh, Pa.....	29,989,136	3,619,001	58,500	60,613	34,428	105,132	-----	132,834	454,852	77,762	242,454	108,371	
11	San Francisco, Calif.....	21,017,387	2,301,471	97,753	61,158	37,379	74,865	-----	30,307	242,922	114,951	1,888	47,154	
12	Buffalo, N. Y.....	27,344,393	1,986,301	-----	-----	209,785	127,908	33,000	102,003	168,344	94,710	9,991	105,314	

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 800,000

13	Milwaukee, Wis.	\$20,788,287	\$1,923,664	\$81,718	\$5,000	\$14,421	\$43,805	\$94,268	-\$494	\$55,119	\$134,745	\$92,419	\$18,027	\$218,318
14	Washington, D. C.	23,025,625	1,227,539				45,178	64,577		12,963	146,498	105,178	3,943	42,540
15	Newark, N. J.	22,811,376	1,994,764				211,614	49,770	6,840	23,631	184,152	144,407	18,322	59,919
16	Minneapolis, Minn.	16,718,970	1,414,252	77,471	4,740	13,556	21,148	115,996	1,048	108,640	93,451	2,320	19,821	70,311
17	New Orleans, La.	10,723,837	1,129,700				103,639	45,147	12,349	65,208	70,960	84,759	31,967	39,018
18	Cincinnati, Ohio.	16,297,352	1,870,898	43,749	38,414	15,381	29,242	149,688	16,166	84,368	213,576	13,125	10,953	44,188
19	Kansas City, Mo.	13,798,949	1,809,950	9,831	25,826	18,253	19,459	144,852	29,229	128,397	192,875	180,756	2,200	53,748
20	Seattle, Wash.	13,725,307	1,611,394	29,377	11,760	14,679	10,219	134,042	13,284	133,409	101,780	82,356	3,297	119,335
21	Indianapolis, Ind.	12,322,554	893,347	31,129	2,935	10,693		59,558	14,066	66,352	147,176	37,916	1,535	31,986
22	Rochester, N. Y.	15,683,871	1,282,239	85,189	10,028	15,161		41,511	3,189	98,747	137,756	39,914	9,310	57,759
23	Jersey City, N. J.	10,348,917	1,533,109				181,803	71,869	7,473	27,515	148,635	96,251	10,548	87,883

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.	\$6,880,732	\$361,468	\$21,412	\$6,702	\$7,797		\$11,597	\$400	\$8,233	\$52,414	\$97,916	\$16,838	\$25,185
25	Toledo, Ohio.	8,373,247	441,034	10,635	12,411	13,274		20,070	3,384	48,025	56,858		11,260	15,947
26	Portland, Oreg.	7,885,541	393,737					80,108	4,198	30,708	24,541		3,269	34,920
27	Akron, Ohio.	6,360,761	271,476	12,111	2,291	11,849	\$90,626	7,715	8,246		21,457		4,410	17,217
28	Denver, Colo.	10,612,231	1,040,418	26,764	2,280	22,322		89,265		20,935	120,730	153,445		36,548
29	Columbus, Ohio.	7,013,475	427,298	33,734	15,505	8,834		27,890	3,085	16,662	22,287	26,606	13,195	48,472
30	Providence, R. I.	8,790,527	506,194	39,810	9,425	13,930		33,186	798	69,036	69,199			26,576
31	Oakland, Calif.	8,047,673	509,700					47,822		10,788	70,587	37,206	8,231	20,345
32	St. Paul, Minn.	7,841,809	471,650					58,100		56,294	7,500		11,879	20,240
33	Atlanta, Ga.	6,525,055	257,320	21,100	13,863	9,831		22,948		2,032	56,672	42,945	4,824	14,718
34	Omaha, Nebr.	6,326,293	320,323					36,701	29,735	1,920	33,896	5,781	49,100	36,122
35	Birmingham, Ala.	4,124,531	268,486					40,272	12,978	7,801	3,959			8,928
36	San Antonio, Tex.	4,036,194	192,471					27,928	13,744		43,885	24,860	8,179	15,291
37	Worcester, Mass.	3,253,528	340,355	13,141	1,400	22,127		22,127		20,249	57,759	30,374	2,270	12,182
38	Dallas, Tex.	4,827,780	269,866					44,371		14	34,763	17,377		19,646
39	Richmond, Va.	4,891,329	491,881	9,514	2,350	11,140		30,729		40,953	70,966	13,677	2,387	27,460
40	Syracuse, N. Y.	6,886,867	451,332	16,763		20,249		26,332		44,830	66,049		3,359	25,342
41	New Haven, Conn.	5,945,850	304,443	2,792	1,250	12,061		12,394	350	1,987	32,678	31,568	5,297	15,265
42	Memphis, Tenn.	4,907,564	228,795					44,256	15,127	4,147	12,922	34,666	16,045	4,000
43	Dayton, Ohio.	4,604,783	336,937					10,352	16,684	4,862	27,600	27,602	2,675	23,260
44	Norfolk, Va.	3,862,216	307,257					11,408	21,057	3,898	26,915	19,122	4,676	13,303
45	Houston, Tex.	4,856,403	285,316					39,236	17,875	2,400	3,494	30,639	48,030	24,401
46	Bridgeport, Conn.	5,234,722	267,428	2,309		8,254			14,567		8,650	64,009	20,478	5,441
47	Youngstown, Ohio.	3,854,232	270,490	6,127	12,180	9,781			14,402	3,042	27,606	25,686	3,349	2,971
48	Hartford, Conn.	6,235,182	404,365	5,069	3,981	8,934			12,097	601	13,471	47,250	28,483	1,547
49	Fort Worth, Tex.	2,940,097	133,595					15,515		1,946	1,910	18,837	20,494	706
50	Grand Rapids, Mich.	5,057,473	254,971					20,607			9,937	25,499	20,581	14,584
51	Springfield, Mass.	6,779,044	373,675	4,391	3,900	12,239			24,618		21,123	93,334	38,600	1,442
52	Scranton, Pa.	4,042,519	212,539	28,756	7,285	9,741			13,464	7,117	18,298	16,450	11,880	24,617
53	Paterson, N. J.	5,271,462	185,602	6,775	1,750	7,305			7,710	2,300	6,366	30,344	20,125	11,940

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued
[See note at head of this table, p. 254]

City number	CITY	Total	I.—GENERAL GOVERNMENT											Law offices and accounts
			Total	Legislative branch		Executive branch								
				Council or board of aldermen	Clerk of council	Chief executive		Financial						
						Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
54	Des Moines, Iowa.....	\$4,851,405	\$199,129				\$25,598	\$9,529	\$5,947	\$5,054	\$2,480	\$2,800		\$27,111
55	Nashville, Tenn.....	2,822,424	170,594					30,860		14,808	19,101	5,011	\$5,613	16,173
56	Trenton, N. J.....	4,376,261	199,810	\$6,920	\$1,091	\$9,354		9,205	3,600	7,139	17,030	17,109	2,779	11,826
57	Salt Lake City, Utah.....	3,749,311	314,801					16,577	400	26,061	50,701	36,095	17,133	16,119
58	Fall River, Mass.....	4,969,741	238,212	14,898	2,989	12,177		13,194		12,924	81,951	29,711	465	4,638
59	Camden, N. J.....	3,858,902	226,649				43,826	19,578	1,052		18,338	29,231	2,921	10,539
60	Flint, Mich.....	3,291,584	202,688	11,592		5,864		10,824	7,561	27,732	21,332		2,272	8,131
61	Wilmington, Del.....	3,697,996	211,144	7,969	1,985	3,743		4,849	576	4,760	15,787	19,384	862	7,935
62	New Bedford, Mass.....	5,185,923	259,737	9,284	7,741	14,530		10,737		39,114	32,005		12,942	5,875
63	Cambridge, Mass.....	4,653,439	255,319	19,988	7,835	16,056		13,310	5,249	39,328	32,006		2,016	8,988
64	Erie, Pa.....	2,727,625	180,760				29,916	10,361	1,378	2,681	16,139	38,244	37,680	12,247
65	Tulsa, Okla.....	2,743,640	143,447				21,290	18,262	2,076	10,534	2,700	12,940		25,567
66	Albany, N. Y.....	4,290,114	324,800	35,005	3,508	13,790		19,408		18,253	18,114	17,896	6,178	13,613
67	Kansas City, Kans.....	3,708,069	182,166				36,541	10,643	166	12,411	10,846		1,721	19,894
68	Yonkers, N. Y.....	5,788,079	416,947	33,969	6,080	11,164		27,510	3,385	35,908	44,128	21,965	8,354	23,308
69	Reading, Pa.....	2,256,827	135,457				24,810	9,255		5,799	12,340	30,503	16,173	14,263
70	Duluth, Minn.....	3,338,754	259,301				41,099	10,204	1,320	19,868	81,808		2,419	20,447
71	Lowell, Mass.....	4,244,675	237,440	9,194		13,783		13,365	2,293	25,018	34,823		3,256	11,294
72	Spokane, Wash.....	3,211,124	145,889				34,832	15,783	748	14,500	1,728	1,000	60	19,451
73	Elizabeth, N. J.....	3,287,935	162,117	4,148	2,905	6,860		23,914	2,535	9,150	24,387	3,376	2,737	12,615
74	Canton, Ohio.....	2,370,081	153,320	8,409	3,458	5,457		7,976	5,444	5,003	18,405	15,112	4,598	8,223
75	San Diego, Calif.....	3,617,925	256,913	12,750		6,697		15,439	2,279	24,962	33,081	15,588	1,012	26,048
76	Oklahoma City, Okla.....	2,801,980	154,813				24,018	11,853	3,180	22,121	9,573		3,953	20,211
77	Tacoma, Wash.....	2,752,258	156,488				24,861	10,069	2,896	21,304		1,000		17,491

78	Lynn, Mass.	2,630,548	168,426	7,618		5,733		8,277		13,301	28,887	18,998	800	11,471
79	Waterbury, Conn.	2,694,794	243,063	11,184	800	11,764		23,598	725	3,120	23,248	21,851	296	16,224
80	Utica, N. Y.	2,221,227	224,186	16,964	1,000	10,037		16,116		22,431	28,867	1,160	990	18,896
81	El Paso, Tex.	1,951,710	121,264					22,022	1,500	3,676	18,664	13,266	5,005	3,331

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$2,701,996	\$145,011	\$4,572	\$2,835	\$9,144		\$6,678		\$24,826	\$26,688	\$276	\$550	\$4,216
83	Fort Wayne, Ind.	2,469,682	90,636	6,400	900	5,104		9,002	8880	2,797	3,666			6,264
84	Jacksonville, Fla.	2,739,557	163,666	8,040	3,778	11,958		10,612	2,400	6,170	15,499	25,872	2,181	18,006
85	Knoxville, Tenn.	2,237,805	167,279	7,838	1,200	800		7,427	5,712	18,083	2,800	19,162	2,823	12,315
86	Evansville, Ind.	2,068,500	89,268	4,767	1,166	7,432		8,568		3,312	1,448	2,804	400	3,428
87	Lawrence, Mass.	2,463,951	151,557				\$17,464	7,877	2,573	10,687	19,842	20,394	2,200	3,600
88	Savannah, Ga.	1,708,793	179,545	8,764	7,652	12,056		21,846		11,595	25,366	11,994	40	6,197
89	Schenectady, N. Y.	2,798,146	232,286	16,830	2,360	10,449		17,742		22,739	24,796	3,257	98	8,822
90	Allentown, Pa.	1,707,355	112,638				17,067	3,445		10,016	16,882	28,902	7,028	8,296
91	Wichita, Kans.	2,186,224	91,160				879	8,650	1,652	2,098		3,468	2,847	10,569
92	Bayonne, N. J.	2,617,701	212,229				29,975	7,877	5,692	17,285	23,192	26,067	515	20,727
93	Long Beach, Calif.	4,006,668	317,948				6,298	17,861	8,364	10,911	54,844	13,079		34,170
94	Tampa, Fla.	1,733,871	120,808				10,064	14,009		5,056	14,917	18,614		6,800
95	Harrisburg, Pa.	2,234,722	121,616				32,429	3,889		2,286	9,240	18,288	20,982	7,841
96	Manchester, N. H.	2,230,548	136,436	3,998		5,959		4,059	995	6,682	18,549	31,621	1,461	3,164
97	Peoria, Ill.	2,168,141	167,071	12,540	1,433	7,424		7,430	500	4,265	6,034	29,987		6,737
98	South Bend, Ind.	2,416,161	91,872	4,352	400	6,331		7,086		3,921	500	2,066	120	6,766
99	Hamtramck, Mich.	1,714,698	159,063	22,269	1,600	7,001		8,702	3,787	6,675	7,926	8,906		18,768
100	St. Joseph, Mo.	1,870,267	115,446	2,102		5,127		10,665	11,471	9,886	13,101	5,694	268	11,388
101	Wilkes-Barre, Pa.	2,065,767	145,181				29,737	3,704		8,867	18,001	27,736	6,348	10,731
102	Gary, Ind.	2,392,902	145,347	6,151	6,098	9,647		22,086	620	19,941		6,611	1,585	5,289
103	Rockford, Ill.	2,003,918	106,613	9,482		6,298		3,808		8,558		47,165		7,377
104	Sioux City, Iowa	2,148,537	90,042				22,779	4,053	160	8,218			150	9,342
105	Portland, Me.	2,659,476	142,911				3,078	4,672	97	20,554	55,297		1,324	4,101
106	Little Rock, Ark.	1,378,914	102,023	8,640	1,911	9,380		3,184	396	1,364	6,836	32,559	9,668	2,126
107	Charleston, S. C.	1,625,361	78,612	8,031	5,725	10,417		10,895		11,188	7,673	6,048	468	4,108
108	Sacramento, Calif.	3,213,150	196,071				23,248	17,066	676	683	17,065	29,546		14,650
109	Troy, N. Y.	2,632,030	183,845	16,987	1,690	8,540		15,061		16,990	12,862	5,820	2,830	12,030
110	Binghamton, N. Y.	2,725,495	139,861	16,417	1,000	6,966		13,454		12,555	16,121		898	8,885
111	Saginaw, Mich.	1,949,164	139,802				38,173	9,021	216	17,387	18,018		879	6,261
112	Johnstown, Pa.	1,958,430	112,346				19,380	2,800		787	6,277	32,288	22,407	5,240
113	East St. Louis, Ill.	1,896,821	120,471				23,098	4,306	2,577	9,787	8,764	5,388	1,052	9,794
114	Terre Haute, Ind.	2,063,226	81,043	4,671	500	5,299		5,882		3,846	500		225	6,266
115	Pawtucket, R. I.	1,747,550	147,607	9,752		2,429		6,980	900	15,578	17,379	322	3,815	5,064
116	Highland Park, Mich.	2,996,618	150,001				17,431	11,880		3,760	6,697	12,068	1,478	13,889

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GENERAL TABLES

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch		Executive branch								Law offices and accounts
				Council or board of aldermen	Clerk of council	Chief executive		Financial						
						Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
117	Lansing, Mich.....	\$1,930,909	\$139,444	\$10,271	\$1,863	\$4,226		\$7,486	\$6,788	\$4,544	\$7,156	\$9,088	\$2,030	\$5,783
118	Passaic, N. J.....	2,578,493	144,222				\$19,170	8,478	2,750	5,019	16,087	19,332	635	3,468
119	Springfield, Ohio.....	1,351,666	88,418				4,078	3,336	1,723	2,927	8,156	8,157	1,371	5,028
120	Chester, Pa.....	1,240,848	77,124				18,661	3,032		1,513	4,174	22,067	3,668	7,909
121	Hoboken, N. J.....	3,275,683	221,357				51,028	2,740	4,350	3,103	30,107	9,899	1,189	14,721
122	Racine, Wis.....	1,621,185	91,625	13,139	450	1,630		4,363	1,367	6,468	18,974			3,356
123	Winston-Salem, N. C.....	1,296,920	58,052	846		3,595			3,270	21,335	1,598	0,403		1,800
124	New Britain, Conn.....	1,948,350	127,789	6,134	1,826	3,515		1,705		1,120	14,267	9,814	44	3,500
125	Chattanooga, Tenn.....	1,417,154	84,779				27,649	6,093	1,058	3,823	2,050	3,300	1,758	7,611
126	Altoona, Pa.....	1,361,144	81,542				13,640	2,800		12,180	5,845	1,538	13,360	5,089
127	Mobile, Ala.....	1,134,015	83,283				25,499	6,027	4,642	153	1,390	14,765	698	5,608
128	Berkeley, Calif.....	2,342,222	110,069				8,215	7,809	850	4,488	15,870	8,978	2,970	4,463
129	Brockton, Mass.....	2,364,364	124,838	3,740	1,100	6,148		6,739		7,184	22,335	17,630	1,250	5,778
130	Springfield, Ill.....	1,673,166	137,237				18,668	4,337		689	6,410	35,368		11,089
131	Bethlehem Pa.....	1,264,159	105,713				14,643	3,818		4,373	8,473	10,508	15,407	5,177
132	Huntington, W. Va.....	1,631,131	82,951				19,080	8,367	891	5,658	1,241	2,942	1,041	2,700
133	Cicero, Ill.....	1,399,166	125,090	7,078		2,600		5,435	2,200	8,603	8,775	38,912	1,607	10,156
134	Quincy, Mass.....	2,487,384	145,182	5,698	1,800	9,114		7,867	3,896	6,312	35,628	16,279	2,085	2,649
135	Lincoln, Nebr.....	1,620,547	126,707				12,935	5,771	787	82,116	5,221	81	424	10,170
136	Holyoke, Mass.....	2,516,105	141,467	2,832	1,000	7,309		7,463	72	9,101	21,118	22,023	1,358	3,432
137	East Orange, N. J.....	2,071,159	105,818	9,077	1,200	6,300		10,079	1,350	11,400	12,919	11,708	1,825	5,377
138	Portsmouth, Va.....	974,464	101,037				5,069	5,583	1,250	5,015	20,925	14,163	561	5,015
139	Covington, Ky.....	1,130,891	116,398				22,407	6,921		3,785	7,032	1,999	827	8,272
140	Macon, Ga.....	1,211,688	53,395	3,652	600	3,498			1,887	6,805	6,303			3,600
141	Roanoke, Va.....	1,331,047	129,816				6,483	6,440	445	5,089	18,159	8,648		4,715

142	Jackson, Mich.....	1,251,771	85,588				2,828	2,409	1,575	10,239	8,946				2,517
143	Shreveport, La.....	1,387,356	107,116				33,836	8,762	2,400	3,008	5,800	15,294			2,070
144	Fresno, Calif.....	2,180,461	102,955				28,633	8,924	2,039	2,900	1,089	6,153			2,539
145	Niagara Falls, N. Y.....	2,264,980	181,652				21,736	7,415		3,646	18,392	16,006		2,600	13,281
146	Lakewood, Ohio.....	1,745,501	63,909	3,507		6,932		6,170	2,797		9,356	3,569			5,264
147	Lancaster, Pa.....	1,016,890	37,158	1,526	480	4,530		5,034	3,450	2,536	2,351	1,890	6,131		2,644
148	Wheeling, W. Va.....	1,558,498	91,050				6,206	11,502	2,435	1,054	1,975	15,024	321		4,300
149	Pasadena, Calif.....	3,016,984	167,641				4,886	31,084	1,000	6,416	33,640	9,542			10,802
150	Topeka, Kans.....	1,347,548	69,873				16,788	2,324	613	3,315		1,230			6,652
151	Wichita Falls, Tex.....	740,292	77,424				9,586	4,274	1,369	886	22,626	30,181	813		8,900
152	Augusta, Ga.....	1,489,163	66,919	5,440	4,080	6,705		4,380	750	354	6,871	9,730	2,075		3,344
153	Kalamazoo, Mich.....	1,520,458	81,639				2,709	10,406	1,508	9,747	7,011				7,157
154	Newton, Mass.....	2,825,035	164,252	487		5,442		10,277		17,942	25,317		2,166		7,227
155	Atlantic City, N. J.....	4,526,332	281,479				45,131	20,452	2,000	9,572	18,838	20,608	1,463		12,484
156	Decatur, Ill.....	1,017,383	69,336				16,970	4,130	658	205	1,587	24,486	323		7,694
157	Davenport, Iowa.....	1,613,180	95,250	10,299		2,508		9,110	600	14,943	9,517	534			7,090
158	Charlotte, N. C.....	1,204,335	88,938				16,865		5,959	10,406	6,363	13,420	10,902		3,686
159	Malden, Mass.....	1,664,422	76,866	4,391		5,182		5,228		14,414	17,000		1,524		3,305
160	Oak Park, Ill.....	1,528,619	65,646					6,438	775	3,223	2,550	7,874			5,924
161	Kenosha, Wis.....	1,516,739	77,065	5,747				16,098	2,783		9,321				6,476
162	Hammond, Ind.....	1,716,696	106,708	4,770	3,873	4,758		9,389	3,134	18,166		4,319			2,944
163	Mount Vernon, N. Y.....	2,614,826	148,451	4,970	1,500	8,861		16,321			9,825	11,213	577		20,336
164	Cedar Rapids, Iowa.....	1,399,377	60,206				17,527	3,319	1,192	3,480	260				5,260

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.....	\$1,322,745	\$84,732	\$8,256	\$367	\$4,486		\$8,257	\$1,050	\$8,514	\$11,651	\$522	\$3,351		\$5,477
166	New Castle, Pa.....	1,149,615	77,757				\$14,065	2,000		2,300	6,978	16,901	7,898		5,440
167	Beaumont, Tex.....	889,036	64,619	3,758			12,268	3,780	1,025	679	5,776	6,145			12,346
168	McKeesport, Pa.....	1,305,800	75,698					3,780	800	1,800	6,135	12,888	2,652		6,199
169	York, Pa.....	1,129,046	83,963				16,228	3,513		50	4,078	12,554	5,155		6,345
170	Haverhill, Mass.....	1,952,807	91,707				13,562	8,317	1,297	10,978	16,538		1,944		3,739
171	Bay City, Mich.....	1,338,570	72,978				10,511	4,800	1,388	4,919	9,421		332		4,325
172	Elmira, N. Y.....	1,448,162	113,846	5,359		3,695			4,500	8,407	6,532	2,115	1,299		5,580
173	Charleston, W. Va.....	1,199,619	70,225	1,285	1,981	6,617		4,767	639	4,200	4,132	1,469			7,899
174	Medford, Mass.....	1,548,998	112,614	7,375	1,635	7,157		5,516	1,104	3,560	16,381	13,661	1,475		2,982
175	Galveston, Tex.....	1,214,204	60,261				9,280	4,999	1,276	1,699	3,463	5,515	914		4,829
176	Pontiac, Mich.....	1,274,679	96,090				2,920	5,850	2,500	2,823	7,427	7,869			8,471
177	Chelsea, Mass.....	1,528,904	109,381	8,127		8,289		2,934		11,011	12,920		3,108		3,338
178	Stockton, Calif.....	1,700,767	129,373	12,079	7,958			14,859	1,000	5,923	15,440	3,900			11,987
179	Perth Amboy, N. J.....	1,255,261	75,054	3,579		3,150		4,808	3,563	2,420	7,998	8,536	1,001		3,083

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued
 [See note at head of this table, p. 254]

City number	CITY	Total	I.—GENERAL GOVERNMENT											Law offices and accounts
			Total	Legislative branch		Executive branch								
				Council or board of aldermen	Clerk of council	Chief executive		Financial						
						Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
180	Pittsfield, Mass.....	\$1,418,854	\$78,549	\$4,347	\$500	\$2,006		\$4,207	\$1,477	\$4,279	\$17,230	\$9,915	\$982	\$1,525
181	Lexington, Ky.....	1,100,076	72,564				\$20,153	5,299	1,000	4,602	9,618	1,888	245	6,319
182	Lima, Ohio.....	879,376	62,550				4,707	6,813	2,275	3,283	5,429	5,430	1,045	4,504
183	Madison, Wis.....	1,794,286	97,134	10,915	850	2,000		13,781	2,910	11,792	15,332		555	4,136
184	Newport News, Va.....	733,554	75,768					5,300	500	10,758	7,426	2,159		2,188
185	Montgomery, Ala.....	886,589	71,977				19,677	2,413	2,506	9,616	7,444	1,780	1,259	2,388
186	Greensboro, N. C.....	930,753	93,469				2,959	8,549		2,334		9,113	1,615	3,950
187	East Chicago, Ind.....	1,223,242	71,762	3,531	2,312	5,690		8,627	1,060	8,348		3,113		5,055
188	New Rochelle, N. Y.....	2,932,279	186,253	13,734	300	8,097		18,928	2,610	6,819	18,352	10,697	5,058	22,211
189	Columbus, Ga.....	893,942	69,671				6,778	4,033	4,152	4,566	3,409		2,121	5,455
190	Evanston, Ill.....	1,889,178	99,657	3,812		4,928		7,947	475	7,551	3,098	22,168	1,162	6,586
191	Pueblo, Colo.....	1,097,301	73,573				9,946	2,450		3,005		18,421		8,494
192	Fitchburg, Mass.....	1,635,970	78,373	5,665		4,228		4,916		11,838	13,641		1,023	3,546
193	San Jose, Calif.....	1,370,793	62,208				4,660	5,631	335	3,814		3,061		5,300
194	Waco, Tex.....	1,076,327	56,466				1,117	2,539	75		13,979	4,908	407	4,239
195	Muskegon, Mich.....	1,165,530	63,784				4,886	4,691	700	5,776	6,315	158	253	3,729
196	Brookline, Mass.....	2,314,839	128,869				18,026	5,671		15,764	17,517		987	1,332
197	Salem, Mass.....	1,620,150	85,220	3,202	300	6,071		3,118	702	4,861	15,401	7,559	973	9,975
198	Jamestown, N. Y.....	1,462,621	78,117	5,600	663	4,340		5,806	1,625	4,463	6,215	5,677	200	3,673
199	Butte, Mont.....	926,837	67,217	5,760	4,298	6,246		3,129		13,303	1,100	2,110		6,306
200	Williamsport, Pa.....	993,667	53,327				10,584	2,150		1,150	5,332	13,223	2,122	5,187
201	Muncie, Ind.....	906,374	52,849	3,829	687	3,055		4,144		3,698	1,057	703	280	3,834
202	Hamilton, Ohio.....	826,998	77,807	4,404	1,400	3,695		6,301	2,976	1,694	7,312	7,312	2,252	4,021
203	Lorain, Ohio.....	1,050,991	86,739	3,075	2,552	4,965		8,036	444	6,887	7,615		1,217	5,109
204	Everett, Mass.....	1,619,047	88,365	9,029		6,741		6,551	1,808	6,406	15,918	7,784	530	1,995

205	Chicopee, Mass.	1,299,871	69,918	641	300	4,407	7,028	419	4,986	18,285	11,487	1,188	1,289
206	Springfield, Mo.	850,199	47,910				13,199	2,255	46	975	13,355	330	2,762
207	Battle Creek, Mich.	1,025,872	66,912				2,478	4,331	73	2,859	6,037	4,373	2,556
208	Durham, N. C.	733,375	72,352	2,249	1,353	997	4,101	1,033	2,022	1,799	5,958	2,620	1,962
209	Columbia, S. C.	653,718	60,606				12,175	1,960	4,490	4,490	1,232	463	2,803
210	Dubuque, Iowa.	874,301	52,969	4,440			2,703		4,138	1,815		943	4,393
211	Stamford, Conn.	1,690,523	128,600	2,700	800	2,700	4,522	2,989	2,931	6,672	10,423	2,899	4,499
212	Joliet, Ill.	1,092,909	82,989				20,412	2,824	1,081	875	4,737	25,394	5,745
213	Aurora, Ill.	896,561	84,278				18,223	3,109	525	783	1,302	24,856	7,081
214	Superior, Wis.	1,301,267	80,618				19,533	3,265	300	5,465	10,288	4,370	8,926
215	Council Bluffs, Iowa.	637,117	42,378	2,000	1,375	2,433	3,800		2,800		1,682		2,700
216	Rock Island, Ill.	663,718	44,123	2,755		4,403	2,354	549	380	965	17,296		1,300
217	Taunton, Mass.	1,191,779	70,220	5,733		4,394	2,800	1,458	10,800	12,497		1,235	1,016
218	Portsmouth, Ohio.	755,909	66,730	2,114	860	2,013	6,805		2,488	6,223	4,045	1,275	3,616
219	Quincy, Ill.	807,059	55,770	4,492		3,048	2,640	1,250	2,861	399	18,248		1,575
220	New Brunswick, N. J.	1,233,578	74,145				12,125	4,108	1,903	3,631	3,967	3,096	7,019
221	Austin, Tex.	905,172	57,893				11,926	2,307		8,208	16,137		2,998
222	Ogden, Utah.	929,590	71,292				9,993	5,930	1,767	11,395	6,045	6,472	5,152
223	Kokomo, Ind.	619,464	41,639	3,764	500	2,200	2,013	1,173	600	2,103	400		1,061
224	Easton, Pa.	953,050	72,317				12,385	2,936		2,898	5,741	17,472	6,343
225	Waterloo, Iowa.	950,405	46,876	5,010		5,019		2,969	548	1,874			2,462
226	Wilmington, N. C.	761,933	41,029				15,238		540	6,452			3,354
227	Danville, Ill.	717,632	41,187	7,069		3,400		8,328		2,109	8,538		900
228	Hazleton, Pa.	804,226	47,078				6,025	1,680		1,100	962		1,450
229	Auburn, N. Y.	1,018,602	66,088	5,219	1,350	1,044		1,580	1,455	3,732	12,554	3,653	3,682
								8,811	7,295	5,335	90	581	
230	Poughkeepsie, N. Y.	1,090,459	59,272	9,629	1,250	1,421		1,700		7,707	4,606	3,854	4,824
231	Orange, N. J.	1,112,115	68,088				8,211	12,220	2,784	4,663	2,400	1,852	3,414
232	Petersburg, Va.	670,921	80,322				3,650	6,160		4,129	7,122	6,937	2,100
233	Amsterdam, N. Y.	1,020,531	67,830	8,398	1,010	6,730				6,178	5,637	2,062	108
234	Waltham, Mass.	1,241,410	76,823	6,277		9,016		4,695	85	13,310	0,080		3,188
235	Norristown, Pa.	588,891	30,411	66	1,050	700		200		6,140	400	4,098	1,400
236	Lewiston, Me.	674,539	53,454			2,212		3,685		3,315	7,136	6,450	865
237	Green Bay, Wis.	988,396	52,974				12,241	360	350	4,488	4,813		2,014
238	Sheboygan, Wis.	1,043,553	65,818	13,474	1,701	919		6,513		6,490	1,886		1,875
239	Moline, Ill.	751,325	47,343	2,328	500	3,935		2,506	325	200	1,501	17,637	2,767
240	Oshkosh, Wis.	1,136,432	63,172				13,045	3,584	970	3,955	4,170		8,360
241	Elgin, Ill.	693,846	51,401				12,294	2,870	173	625	1,370	16,547	3,696
242	Watertown, N. Y.	1,088,861	83,321				6,263	4,057		3,330	12,548	948	3,210
243	Muskogee, Okla.	829,996	40,352					4,114	1,500	2,072		1,826	3,943
244	La Crosse, Wis.	949,941	53,780	4,200	1,000	3,995		3,960	1,824	5,200	6,340	110	2,212
245	Newburgh, N. Y.	948,972	45,025				7,887	2,540		1,150	4,723	4,518	6,535
246	Lynchburg, Va.	932,205	83,935				2,916	9,515	200	1,106	11,050	8,338	4,207
247	Colorado Springs, Colo.	1,098,779	58,613					5,038	700	2,927	217	14,003	4,331

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued							Judicial branch					Elections	
		Other general executive offices and accounts							General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff		
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning							All other
	Grand total.....	\$498,307	\$1,714,626	\$3,259,392	\$3,428,150	\$1,122,548	\$440,478	\$637,408	\$1,443,031	\$10,779,739	\$2,235,331	\$19,729,901	\$711,715	\$4,454,148	\$11,002,404
	Group I.....	35,409	314,510	805,830	2,119,374	800,625	53,522	344,142	872,778	8,278,933	1,648,864	15,978,093	573,519	3,554,871	7,050,508
	Group II.....	225,636	394,239	394,239	284,925	149,618	133,384	142,933	158,339	621,698	402,909	3,198,023	114,297	802,790	1,515,980
	Group III.....	60,633	461,986	905,121	595,170	117,112	145,582	244,967	317,603	1,105,525	88,468	508,557	18,831	82,157	1,542,858
	Group IV.....	214,326	412,105	668,190	298,469	32,527	85,464	113,592	50,496	489,162	64,163	33,428	4,274	7,150	743,718
	Group V.....	187,939	300,389	488,012	130,212	16,466	22,526	91,774	43,815	304,421	30,977	23,802	794	7,380	349,340
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER															
1	New York, N. Y.....				\$1,266,294	\$273,276			\$70,497	\$4,048,210	\$758,915	\$7,194,321	\$134,670	\$840,617	\$1,763,872
2	Chicago, Ill.....		\$28,488	\$100,587	279,131	171,240		\$45,000	70,803	1,180,294	145,181	1,874,416	141,338	1,080,195	1,198,355
3	Philadelphia, Pa.....			101,884	55,686	76,372	\$19,556	5,390	350,749	1,020,454	175,318	1,441,690	77,198	260,293	1,188,195
4	Detroit, Mich.....		141,538	16,780	61,372	62,274	4,500	22,288	70,002	99,492	95,444	951,607	28,786	155,046	413,899
5	Cleveland, Ohio.....	\$35,409		205,581	16,693	47,694	11,666	13,854	20,642	522,178	142,414	539,614	13,793	128,370	244,176
6	St. Louis, Mo.....		39,532	60,000	44,959			17,413	102,822	81,757	72,180	612,900	39,073	164,288	456,999
7	Baltimore, Md.....			53,427		15,465		19,465	25,537	119,986	14,122	279,331	9,000	21,750	70,758
8	Boston, Mass.....		47,871		88,677	816		40,005	22,325	873,634	49,155	1,190,375	41,415	237,793	310,704
9	Los Angeles, Calif.....		31,342	168,380	49,657	81,778		36,286	102,109	314,977		639,680	26,640	419,190	582,012
10	Pittsburgh, Pa.....			26,847	114,953	25,158		79,166	18,439	191,740	112,088	595,519	36,464	88,110	849,946
11	San Francisco, Calif.....			24,603	116,944	27,969		6,774	14,858	47,994	54,887	491,018	16,563	116,354	316,751
12	Buffalo, N. Y.....		25,739		49,741	25,008		58,501	4,000	209,217	29,160	161,562	8,567	52,670	154,841

Group II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.	\$11,476	\$9,900	\$59,016	\$42,504	\$30,610	\$17,816	\$44,427	\$27,096	\$905	\$592,431	\$14,084	\$163,787	\$114,853
14	Washington, D. C.		22,252				973	70,948	148,112	82,394	325,666	8,300		
15	Newark, N. J.	75,963	13,638				145	1,166	48,334	70,760	309,845	14,453	23,371	\$99,544
16	Minneapolis, Minn.	18,963	55,898		26,991		17,767		78,109	44,567	288,908	11,600	108,699	63,256
17	New Orleans, La.		9,626	26,651	6,267	23,742	6,000		26,512		308,628	13,021	106,241	31,772
18	Cincinnati, Ohio.		61,402	99,094	19,042	6,501	23,117	18,440	105,196	69,933	311,281	10,476	55,698	188,191
19	Kansas City, Mo.		42,342	44,262	10,925		11,566	4,979	87,067	5,026	255,748	16,469	110,696	221,390
20	Seattle, Wash.	23,970	113,723	7,854	37,609	72,631			14,256	41,695	353,091	7,681	78,440	99,590
21	Indianapolis, Ind.	9,466	12,880	32,831			24,578	7,441	18,446	14,313	158,563	7,851	41,812	78,837
22	Rochester, N. Y.	12,084	35,159	12,267	7,320		27,832	10,188	28,458	38,967	180,532	6,266	69,227	126,089
23	Jersey City, N. J.	78,194	17,541				14,139	760	35,118	34,649	608,320	2,049	65,355	312,059

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.		\$22,218	\$18,588			\$795	\$125	\$23,339			\$4,758		\$4,287
25	Toledo, Ohio.		29,726	16,123		\$5,190	9,407	23,910	65,168					71,179
26	Portland, Oreg.		11,243	50,961	5,962		7,968	678	15,805					8,928
27	Akron, Ohio.		6,041	10,593	1,652		9,358	6,597	49,787					49,855
28	Denver, Colo.	\$3,420	42,788	18,779	4,805			1,290	27,576		\$322,390	5,727	\$48,645	44,756
29	Columbus, Ohio.		30,800	8,120	8,680		4,458	6,308	69,154					76,356
30	Providence, R. I.	14,888	17,558	67,818		\$26,210	4,739	22,579		455				49,115
31	Oakland, Calif.		16,386	10,202	11,614		1,275	10,461	15,306					97,867
32	St. Paul, Minn.	18,247	32,358	16,044	17,412	22,051	9,372	14,782	37,551					10,834
33	Atlanta, Ga.		24,739				7,008	100	8,097					3,648
34	Omaha, Nebr.	25,420	21,892				2,021		31,748					4,234
35	Birmingham, Ala.	6,300	12,987	3,532	1,874		11,287		17,444		1,133			64
36	San Antonio, Tex.	12,884	18,620						6,719					1,708
37	Worcester, Mass.	18,037	18,623		2,259	21,277	60	7,532						26,623
38	Dallas, Tex.	12,160	23,271				8,185	46,288	7,918					3,442
39	Richmond, Va.	6,659	16,844	33,896			9,235	15,253	28,153	\$3,458	95,912	4,881		13,702
40	Syracuse, N. Y.	14,905	20,106	12,446	4,496		1,699	54,875	44,724					34,929
41	New Haven, Conn.	6,110	9,467	12,314	992		6,974	5,050	65,544	3,796			2,264	43,023
42	Memphis, Tenn.	15,127	7,500		2,474				13,480		3,326			8,000
43	Dayton, Ohio.	\$19,205	3,985	17,628	7,474	5,299	27,625	14,487	50,995					41,774
44	Norfolk, Va.	20,649	11,664	7,548	6,689	2,501	11,377	784	12,468	2,280	67,487	3,465	21,681	10,036
45	Houston, Tex.	5,676	1,154		3,250	5,182	5,658	32,691	15,028					11,027
46	Bridgeport, Conn.		12,195	13,470				7,907	32,757	1,550				38,200
47	Youngstown, Ohio.		11,218	8,130					31,658					53,294
48	Hartford, Conn.		7,962	28,324		16,636	245		58,842	2,172			819	74,689
49	Fort Worth, Tex.		6,046	16,377					3,048					8,039
50	Grand Rapids, Mich.	9,103	23,334	24,821	333		6,889	1,496	13,216		11,566			26,698
51	Springfield, Mass.		10,805	12,258			8,264	3,493						25,868
52	Scranton, Pa.		1,614	10,408	2,617		1,221							
53	Paterson, N. J.		8,170	7,600			1,560	4,444	10,448	14,302				17,630

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued
[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued							Judicial branch					Elections	
		Other general executive offices and accounts							General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff		
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning							All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
54	Des Moines, Iowa		\$6,270	\$11,912		\$15		\$10,000	\$247	\$65,149					\$4,414
55	Nashville, Tenn.		5,778	8,094	\$11,701					11,205					8,055
56	Trenton, N. J.		13,375						800	7,546	\$10,499				5,039
57	Salt Lake City, Utah		10,945	22,431		342		1,803		32,666					5,789
58	Fall River, Mass.		15,377	46,144		635		1,040	400						12,468
59	Camden, N. J.		5,645	16,334		532		13,307	585	8,302	19,143				4,521
60	Flint, Mich.		7,812	17,570	17,570			2,007		16,647					35,100
61	Wilmington, Del.		4,630	15,444	30,235				280	10,285		\$4,289			23,687
62	New Bedford, Mass.		31,418	20,712		566	\$10,526	4,757	781						10,894
63	Cambridge, Mass.		14,885	8,272		519			4,445						37,431
64	Erie, Pa.		3,728	12,444		300		29	247	1,090					
65	Tulsa, Okla.		9,019	10,250				4,704		9,270					7,079
66	Albany, N. Y.		4,295	10,504	10,532	2,226		4,597	21,475	13,318	20,036		\$2,440		40,881
67	Kansas City, Kans.			3,533		2,152		4,892	180	2,040					48,053
68	Yonkers, N. Y.		3,396	18,937	53,264	5,650		527	8,099	35,269					34,979
69	Reading, Pa.		4,459	7,802		259		427	45						
70	Duluth, Minn.		10,903	16,230	16,932	943		11,161		42,990					15,247
71	Lowell, Mass.		11,925	10,083	3,474	1,099	6,037	436	2,472						56,906
72	Spokane, Wash.		11,560	9,908		638				5,191					2,451
73	Elizabeth, N. J.		4,805	2,610	25,835			1,334	480	5,400	8,724				6,542
74	Canton, Ohio			12,860		1,638		11,762	3,777	4,092					32,241
75	San Diego, Calif.	\$8,000	10,899	32,845		7,272		4,235		7,231					22,977
76	Oklahoma City, Okla.		13,079	5,811		1,750			2,076	7,298					16,158
77	Tacoma, Wash.		6,041	19,842	6,372	2,485				3,375					4,117

78	Lynn, Mass.	8,783	11,473		72	10,023	4,440		1,932				13,088
79	Waterbury, Conn.	11,813	14,674	2,700				1,100	28,942	1,613		2,867	28,240
80	Utica, N. Y.	8,322	9,921	28,208	2,077		2,211	11,783	18,591	400			17,064
81	El Paso, Tex.	7,560	11,731		1,552		2,991		4,927			3,451	

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$8,505	\$7,936		\$462	\$8,261	\$9,122	\$3,248					\$10,845
83	Fort Wayne, Ind.	1,954	2,814	\$12,846				416	\$4,709				26,106
84	Jacksonville, Fla.	7,556		26,407					8,069				1,744
85	Knockville, Tenn.	\$18,781	5,272	14,741	832			4,220		\$3,217			10,590
86	Evansville, Ind.		2,496	7,731			7,762		2,800				20,849
87	Lawrence, Mass.		9,215	8,740		4,745		2,026					17,712
88	Savannah, Ga.		10,077	19,144				3,235	26,314				2,994
89	Schenectady, N. Y.		6,147	11,170	17,483	2,271		1,390	13,620	\$150			39,546
90	Allentown, Pa.		2,097	7,664				45	1,210				
91	Wichita, Kans.	13,997	5,235	8,982				100	3,508				11,904
92	Bayonne, N. J.		22,173	10,811				385	9,979	11,286			11,412
93	Long Beach, Calif.	28,805	21,489	30,679		4,104		57	12,528				17,080
94	Tampa, Fla.	9,350	6,057	15,799		2,053		500	2,512				1,598
95	Harrisburg, Pa.		3,757	4,860		900		1,771					
96	Manchester, N. H.		7,485	7,070		23,010		51					8,427
97	Peoria, Ill.		3,404	9,754	5,695	3,182		1,074	7,465				29,824
98	South Bend, Ind.		4,213	15,488	9,948		1,709	417	5,720				14,296
99	Hamtramck, Mich.		7,831	4,612	7,157				18,528				12,046
100	St. Joseph, Mo.		4,402	10,565	5,152		3,600		1,911				7,328
101	Wilkes-Barre, Pa.		12,409	4,532				45	900				
102	Gary, Ind.			10,420	14,710		740		10,807				13,615
103	Rockford, Ill.		10,547	5,831	652		300		4,949				5,616
104	Sioux City, Iowa.		1,268	7,212		519		128	2,509				8,528
105	Portland, Me.	14,836	10,279										11,145
106	Little Rock, Ark.			3,625				1,373	8,617				594
107	Charleston, S. C.		7,859					75	1,500				
108	Sacramento, Calif.	18,047	20,893		1,428				8,659				5,446
109	Troy, N. Y.		1,616	5,692	10,396	3,057		1,827	5,524				20,182
110	Binghamton, N. Y.		5,987	6,435	12,163	2,154		585	7,827	5,512		1,560	7,977
111	Saginaw, Mich.			8,127	3,908			3,901	6,001				15,503
112	Johnstown, Pa.		3,200	9,219		900		2,187	45				
113	East St. Louis, Ill.		8,434	15,644				28	3,938				16,996
114	Terre Haute, Ind.		3,816	5,486	7,967			2,512	50				24,882
115	Pawtucket, R. I.		14,593	28,724				1,410	4,150				5,493
116	Highland Park, Mich.		8,670	18,678					18,000	4,284		\$92	12,213

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued							Judicial branch					Elections	
		Other general executive offices and accounts							General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff		
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning							All other
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued															
117	Lansing, Mich.....		\$3,825	\$14,658	\$7,729					\$14,441					\$21,064
118	Passaic, N. J.....		21,518	4,659				\$6,759	\$920	5,271	\$9,037				5,701
119	Springfield, Ohio.....	\$8,076		8,914			\$37			3,710					22,216
120	Chester, Pa.....		1,203	7,119						368					
121	Hoboken, N. J.....		16,794						138	6,991	8,808				7,889
122	Racine, Wis.....		4,044	3,600	8,824					5,435					12,645
123	Winston-Salem, N. C.....									12,226					319
124	New Britain, Conn.....		1,326	12,520	0,579		\$1,498	3,088		15,362	788				11,685
125	Chattanooga, Tenn.....			5,095				2,217		6,744	1,030				1,312
126	Altoona, Pa.....		1,800	6,000					45	161					
127	Mobile, Ala.....		6,808	4,048						2,505	\$50				806
128	Berkeley, Calif.....	14,275		10,286				4,806	470	7,041					13,348
129	Brockton, Mass.....		8,769	5,157			5,986		800						5,590
130	Springfield, Ill.....		3,267	5,901		1,672		470		13,900					16,276
131	Bethlehem, Pa.....		5,592	0,170				3,120	45	3,786					
132	Huntington, W. Va.....		2,271	6,018					1,550	1,620					10,256
133	Clerso, Ill.....		3,500		6,200	300	5,534	1,000		1,200					14,328
134	Quincy, Mass.....		6,199	13,872	7,632			5,788	800						6,038
135	Lincoln, Nebr.....		5,790	12,589					40	12,640					10,493
136	Holyoke, Mass.....		2,321	4,340	14,702		3,103		905						10,991
137	East Orange, N. J.....		7,874	4,200				110	255	4,140	3,334				2,537
138	Portsmouth, Va.....	13,436		2,000						9,049	164	9,628	\$928		1,748
139	Covington, Ky.....		4,546	5,582	1,759					4,813		3,792	1,008		2,573
140	Macon, Ga.....		3,525	2,900						3,873				\$6,650	1,446
141	Roanoke, Va.....	11,937	4,920	1,507					123	24,299	676	11,066	702	600	9,345

142	Jackson, Mich.	8,887	8,858	6,708	2,685		1,673		6,054				8,888
143	Shreveport, La.			7,671					10,080				8,800
144	Fresno, Calif.		8,804	12,551		4,468		60	10,528		1,549		8,808
145	Niagara Falls, N. Y.	16,688	2,671	14,238		1,242			18,052				8,833
146	Lakewood, Ohio.		2,449	6,350	2,408	808			104				7,374
147	Lancaster, Pa.		1,440	2,533									
148	Wheeling, W. Va.	10,489		6,297				6,125	1,906				9,188
149	Pasadena, Calif.	10,049	5,630	19,089				2,066	4,897				8,126
150	Topeka, Kans.		7,027	6,074				2,263	1,980	72			9,033
151	Wichita Falls, Tex.		4,274	5,400					1,259				98
152	Augusta, Ga.				8,220	8,518			2,492				991
153	Kalamazoo, Mich.	6,223	8,487	4,521		32		886	35				7,400
154	Newton, Mass.		12,575	25,912			23,710	1,379	2,079				8,400
155	Natlantic City, N. J.		9,808	11,382					265				8,744
156	Decatur, Ill.		2,563	5,324					7,473	14,077			6,261
157	Davenport, Iowa.			6,342	7,755			3,575	60				7,066
158	Charlotte, N. C.		1,692	2,274					2,400		940		1,580
159	Malden, Mass.		5,275	8,778				691	2,251				6,841
160	Oak Park, Ill.		7,401		8,602		6,370	683	600				5,661
161	Kenosha, Wis.	10,955		4,500	5,124			4,126					5,776
162	Hammond, Ind.		259	16,673	14,525				500				14,430
163	Mount Vernon, N. Y.		4,914	5,743	16,125	2,165			250				15,919
164	Cedar Rapids, Iowa.		8,256	4,533				7,518			2,605		1,910

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.		\$15,041	\$3,439				\$367		\$2,987			\$149
166	New Castle, Pa.		2,211	6,552		\$215		4,183	940				
167	Beaumont, Tex.	\$9,997	8,835	10,539									608
168	McKeesport, Pa.		2,172	14,265	\$1,500	75			85	1,000			
169	York, Pa.		2,108	8,763				650	144				
170	Haverhill, Mass.		6,311	6,884			\$1,013	290	2,520				4,952
171	Bay City, Mich.	7,010		6,751					35	2,643			7,457
172	Elmira, N. Y.		7,543	12,545	1,900	300		81		10,148	\$880		17,922
173	Charleston, W. Va.	7,270		5,041						5,680			30
174	Medford, Mass.		7,676	15,665		225	3,996	2,159	2,424				2,500
176	Galveston, Tex.			2,400					2,450	3,388			2,117
176	Pontiac, Mich.	9,710	4,800	21,051				2,060	5,469	3,362			1,479
177	Chelsea, Mass.		7,412	4,081			3,839		3,235				5,135
178	Stockton, Calif.	22,304		9,996						5,608			3,210
179	Perth Amboy, N. J.		5,810	3,802			2,216		280	1,800	8,336		\$1,200

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued												
		Executive branch—Continued							Judicial branch				Elections	
		Other general executive offices and accounts							General municipal courts	Special courts	Superior courts	Coroner		Marshall and sheriff
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning							All other
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
180	Pittsfield, Mass.	\$5,980	\$4,916	\$8,251				\$147					\$6,163	
181	Lexington, Ky.	5,197	5,220							\$2,152		\$1,180	1,218	
182	Lima, Ohio.	\$5,404	6,149			\$250				3,722			9,277	
183	Madison, Wis.	9,347	5,500						\$260	7,706			5,527	
184	Newport News, Va.	5,776	2,070	4,755					91	3,110	\$1,859	11,668	\$14	1,218
185	Montgomery, Ala.		4,126	7,991						1,820				
186	Greensboro, N. C.	9,353	1,800					36,716		9,859				818
187	East Chicago, Ind.		2,000	4,706	8,286					8,466				4,989
188	New Rochelle, N. Y.		10,070	3,812	13,513	4,141		4,442	250	15,053				14,383
189	Columbus, Ga.	10,080		2,662	3,134			8,796	10	2,501		1,800	\$6,180	190
190	Evanston, Ill.		4,031		10,872	738	5,584	1,389						14,336
191	Pueblo, Colo.		4,291	5,370		1,196				1,255				3,682
192	Fitchburg, Mass.		7,830	5,107		304	4,887	117	2,036					3,530
193	San Jose, Calif.	7,648	5,399	10,274		55		502		3,738				4,466
194	Waco, Tex.	6,068	4,368	10,449						1,800				898
195	Muskegon, Mich.	6,157	2,532	7,732				55	466	6,821				2,760
196	Brookline, Mass.		10,046	10,880		400		3,417						4,548
197	Salem, Mass.		6,276	6,477				1,225	3,675					4,874
198	Jamestown, N. Y.		1,644		10,263	800			66	5,835				6,438
199	Butte, Mont.			7,048						2,000				8,376
200	Williamsport, Pa.		1,800	6,038		133			25					
201	Muncie, Ind.		2,444	3,242	8,726			1,322	53	3,358				8,316
202	Hamilton, Ohio			7,832	1,052	901			1,699	8,047				15,544
203	Lorain, Ohio.			3,600	4,338	769		244	2,432	12,875				5,883
204	Everett, Mass.		6,106	5,027	5,895	200		598	3,704					6,897

208	Chilopee, Mass.	4,866	687			2,457	168						4,447
206	Springfield, Mo.	2,207	2,857		586			2,233					1,888
207	Battle Creek, Mich.	2,560	2,267					9,679					7,219
208	Durham, N. C.	15,371	18,308	4,344					405				2,826
209	Columbia, S. C.	2,619	6,264		600			6,656					670
210	Dubuque, Iowa.	12,540	2,081	2,059	124		1,020	1,814					2,902
211	Stamford, Conn.	2,439	2,784	2,111		2,251		15,407	1,468				20,237
212	Joliet, Ill.	2,478	4,299				2,875	2,800					281
213	Aurora, Ill.	2,109	6,243			26		6,333					4,136
214	Superior, Wis.	2,261	2,860	2,127				2,938					2,880
215	Council Bluffs, Iowa.	2,062	12,608				157	7,596					764
216	Rock Island, Ill.	2,247	1,230					2,126					8,844
217	Taunton, Mass.	6,214	4,222			2,268	214						6,378
218	Portsmouth, Ohio.		14,628	5,352	314		50	6,481					6,440
219	Quincy, Ill.	2,010	4,768	1,800			164	2,800					5,064
220	New Brunswick, N. J.	2,247	2,247			2,211	360	2,281	7,551				1,916
221	Austin, Tex.	2,081	2,700				92	4,291					6,378
222	Ogden, Utah.	6,620	6,168				80	7,227					6,634
223	Kokomo, Ind.	1,424	2,100	4,525		2,977	25	2,022					6,315
224	Easton, Pa.	2,299	2,211				29	157					60
225	Waterloo, Iowa.	2,657	6,946				86	11,439					2,519
226	Wilmington, N. C.						70	900					2,218
227	Danville, Ill.	2,940	2,450										2,931
228	Hazleton, Pa.	2,886	6,486										7,962
229	Auburn, N. Y.	2,243	2,452	2,812	1,068			5,555	969				6,708
230	Poughkeepsie, N. Y.	4,008			379		250	2,891					6,678
231	Orange, N. J.	5,325	2,000				170	1,900	7,760				2,262
232	Petersburg, Va.	11,879	798				559	17,750					683
233	Amsterdam, N. Y.	6,042	4,060	4,220	937		2,500	4,763	150				6,346
234	Waltham, Mass.	5,224	11,712	298		2,868							2,267
235	Norristown, Pa.	1,050	2,668				10						54
236	Lewiston, Me.	2,322	500					5,391					6,692
237	Green Bay, Wis.	4,170	9,476					4,305					4,650
238	Sheboygan, Wis.	1,701	1,633	2,655				2,613					4,810
239	Moline, Ill.	2,506	2,914					1,268	1,599				4,085
240	Oshkosh, Wis.	4,531	7,247	188		2,000		2,495					2,500
241	Elgin, Ill.	2,870	1,825					1,998					121
242	Watertown, N. Y.	8,638	1,896	10,334	11,464	264		5,798					6,420
243	Muskogee, Okla.	7,444	4,500	5,817				2,400					1,465
244	La Crosse, Wis.	2,080	5,080	1,800			273	1,562					4,202
245	Newburgh, N. Y.	2,592	132		750		6,638	1,651					1,269
246	Lynchburg, Va.	12,455	4,806	4,806				5,867	9,159	780			2,974
247	Colorado Springs, Colo.	4,694	7,188	6,921	425		172	1,640					5,708

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Super- vising depart- ment	Police department	Fire department		Militia and armor- ies	Register of deeds and mortgages	Inspection service			
		General ex- penditures	Rent of offices and buildings				General ex- penditures	Water service			Buildings	Plumb- ing	Weights and measures	Electric wiring
	Grand total.....	\$18,090,218	\$1,180,158	\$306,503,390	\$424,352	\$157,194,035	\$119,450,685	\$5,071,614	\$1,602,939	\$5,123,178	\$4,449,517	\$1,403,042	\$1,234,040	\$1,885,219
	Group I.....	11,963,494	839,768	160,351,788	227,372	91,471,131	53,108,185	657,946	1,395,831	3,894,004	2,690,324	480,919	588,146	762,637
	Group II.....	2,277,673	111,580	36,680,923	32,714	17,423,616	14,968,233	558,016	104,876	996,282	510,494	179,337	182,793	208,012
	Group III.....	1,849,054	81,920	58,976,550	100,144	26,509,992	27,628,117	1,557,035	55,983	210,554	697,285	361,819	233,887	440,032
	Group IV.....	1,285,885	77,879	32,912,951	54,541	14,477,400	15,389,848	1,276,673	22,944	15,238	373,610	228,614	137,849	281,605
	Group V.....	724,312	68,911	17,682,183	9,581	7,312,497	8,357,807	1,021,944	23,305	7,100	177,804	152,353	93,865	192,933
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.....	\$6,384,529	\$597,416	\$57,016,718	-----	\$33,307,609	\$18,101,139	\$202,143	\$1,247,401	\$1,009,819	\$1,432,297	-----	\$71,717	-----
2	Chicago, Ill.....	1,041,023	1,991	23,555,175	-----	14,959,117	6,309,603	11,098	-----	946,709	220,113	\$50,160	118,635	\$250,337
3	Philadelphia, Pa.....	745,785	51,924	15,764,179	\$81,804	9,985,951	4,251,548	-----	85,620	672,395	96,971	-----	177,871	-----
4	Detroit, Mich.....	419,568	39,020	11,125,678	44,821	6,432,211	3,852,930	170,487	-----	137,668	99,814	51,825	23,656	62,700
5	Cleveland, Ohio.....	544,212	-----	6,004,150	-----	3,190,056	2,458,028	-----	-----	144,220	48,999	29,650	11,599	40,125
6	St. Louis, Mo.....	300,976	10,180	6,792,046	11,140	4,191,443	1,999,372	-----	28,280	153,215	122,434	21,311	24,520	36,075
7	Baltimore, Md.....	310,184	-----	6,404,386	-----	3,430,552	2,742,029	-----	1,200	-----	98,404	36,300	14,442	17,186
8	Boston, Mass.....	701,267	10,500	9,036,812	-----	4,660,212	3,614,888	-----	20,983	191,598	165,381	34,338	39,835	97,390
9	Los Angeles, Calif.....	321,978	30,602	9,023,611	-----	4,402,394	3,187,027	1,977	-----	228,792	179,312	144,105	23,449	175,619
10	Pittsburgh, Pa.....	608,128	44,563	4,827,882	89,607	2,254,290	1,896,668	-----	12,347	188,489	79,928	32,734	33,997	27,863
11	San Francisco, Calif.....	351,519	7,200	5,779,938	-----	2,653,833	2,604,015	175,251	-----	110,755	41,106	13,717	23,789	40,375
12	Buffalo, N. Y.....	224,525	46,372	5,021,708	-----	2,403,493	2,091,240	86,990	-----	110,364	105,565	31,779	26,156	14,962

Group II.—CITIES HAVING A POPULATION OF 200,000 TO 500,000

13	Milwaukee, Wis.	\$221,436	\$13,590	\$3,684,205	\$1,963	\$1,744,199	\$1,843,471	\$45,970		\$78,698	\$77,682	\$15,909	\$27,890
14	Washington, D. C.	128,141	19,968	4,767,829		2,444,476	1,738,401		\$51,708	104,030	79,943	\$28,046	17,840
15	Newark, N. J.	877,132		5,075,099		2,641,249	2,064,826			108,858	76,808	20,741	44,876
16	Minneapolis, Minn.	178,058		2,621,894		1,289,047	1,203,338		29,884	113,376	49,173	15,910	7,939
17	New Orleans, La.	107,081		2,701,233		1,043,803	1,079,689			124,788	7,069	37,982	8,011
18	Cincinnati, Ohio	244,832		2,307,239		987,128	1,097,459		13,400	67,207	58,785	13,135	6,257
19	Kansas City, Mo.	370,018	7,056	2,375,241		1,222,198	857,967		896	100,351	18,646	15,243	13,019
20	Seattle, Wash.	178,461	52,966	3,122,282		1,311,412	1,518,791	63,900		63,960	31,328	9,460	18,116
21	Indianapolis, Ind.	98,464		2,910,477	13,173	1,106,341	1,193,081	397,648		37,648	37,341	4,200	60,620
22	Rochester, N. Y.	229,862	4,200	2,863,455	17,558	1,081,758	1,147,067	50,496	4,259	127,292	34,723	13,989	20,172
23	Jersey City, N. J.	235,186	13,800	4,452,069		2,662,064	1,624,843		4,729	72,094	58,981	30,573	29,789

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 200,000

24	Louisville, Ky.	\$38,890		\$1,431,290	\$12,430	\$757,767	\$591,858			\$21,218	\$7,110	\$3,800	\$6,819
25	Toledo, Ohio	6,287	\$24,200	1,844,350		857,768	915,941			30,741	15,651	4,688	20,304
26	Portland, Oreg.	29,737		2,007,849		814,084	997,937			35,581	21,435	5,408	32,344
27	Akron, Ohio	14,063	7,870	769,008		379,380	357,718			13,901	3,167		9,039
28	Denver, Colo.	94,558	4,650	1,880,142	21,459	768,267	781,674	\$86,552		\$75,111	17,825	7,084	18,378
29	Columbus, Ohio	18,445		1,407,742		625,754	689,798			50,565		4,396	
30	Providence, R. I.	52,781		2,277,984		1,163,030	922,154	76,779		24,406	18,286	6,964	
31	Oakland, Calif.	87,270		1,765,272		701,882	798,037	141,706		25,766	14,518		25,185
32	St. Paul, Minn.	84,154	6,900	1,818,024		990,324	920,693	65,702	\$15,144	14,873	5,880		10,842
33	Atlanta, Ga.	26,605		1,275,904		682,969	548,727		1,200	16,628	5,289	2,339	10,298
34	Omaha, Nebr.	37,998		1,467,596		588,942	615,604	199,832		21,916	7,189	5,695	12,868
35	Birmingham, Ala.	53,354	5,685	1,025,053		401,651	480,831	74,701		12,425	16,778	9,309	12,870
36	San Antonio, Tex.	13,481		798,128		289,927	364,474	112,539		4,100	5,802	2,135	8,850
37	Worcester, Mass.	64,415		1,703,146		891,120	747,647		2,158	14,445	5,519	21,072	11,309
38	Dallas, Tex.	29,791		1,017,711		384,616	569,033		2,000	10,288	6,217	8,822	8,131
39	Richmond, Va.	45,767		1,183,857	13,898	498,372	565,890		16,578	18,937	4,329	11,972	9,288
40	Syracuse, N. Y.	62,927		1,299,180		576,550	694,316			13,175	5,085	2,918	
41	New Haven, Conn.	38,555		1,500,606		783,231	664,300	299		14,326	4,981	10,226	5,041
42	Memphis, Tenn.	1,080	9,912	1,147,078		513,996	574,184			17,449	9,928	4,440	9,284
43	Dayton, Ohio	22,688	8,149	755,975		386,389	386,389			14,856	6,748	2,492	8,528
44	Norfolk, Va.	24,998		1,278,532	6,877	596,781	613,551		5,426	12,988	9,217	5,876	2,850
45	Houston, Tex.	16,756		964,806		444,271	474,268			4,920	4,920	1,020	8,000
46	Bridgeport, Conn.	16,256		1,359,363		599,231	806,887	102,878		11,374	2,597	3,699	50
47	Youngstown, Ohio	43,236		491,079		260,147	210,999			8,429	6,323	2,665	5,421
48	Hartford, Conn.	62,590		1,312,162		570,340	638,652	9,550		35,829	8,488	6,895	8,487
49	Fort Worth, Tex.	11,892		731,167		280,489	373,393			2,171	12,480	2,032	5,400
50	Grand Rapids, Mich.	22,073		1,028,671	8,674	340,831	436,715	89,775		10,638	7,437	3,395	10,376
51	Springfield, Mass.	71,919	2,202	1,414,504		596,937	752,775		1,559	13,618	6,618	10,627	12,424
52	Scranton, Pa.	16,358		832,480	9,653	336,094	432,385	16,671		5,740	4,507	1,866	
53	Paterson, N. J.	17,907		1,272,520		584,748	567,192	76,127		8,427	4,260	1,501	14,768

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued
 [See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Super- vising depart- ment	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General ex- penditures	Rent of offices and buildings				General ex- penditures	Water service			Buildings	Plumb- ing	Weights and measures	Electric wiring
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
54	Des Moines, Iowa	\$23, 103		\$374, 046		\$331, 428	\$426, 942	\$30, 000		\$1, 800	\$4, 752	\$6, 415		\$9, 921
55	Nashville, Tenn.	16, 830		692, 686		317, 181	350, 018				3, 204	4, 770	\$2, 575	2, 511
56	Trenton, N. J.	51, 444		986, 017		478, 491	452, 440				12, 714	2, 820	2, 597	
57	Salt Lake City, Utah	33, 969		449, 100		237, 101	190, 218				5, 420	3, 962	3, 792	5, 447
58	Fall River, Mass.	39, 294		966, 368		482, 270	453, 614					4, 500	5, 680	9, 836
59	Camden, N. J.	32, 293		873, 738		451, 773	392, 263				10, 540	2, 400	2, 552	2, 021
60	Flint, Mich.	10, 654		644, 110		280, 113	275, 431	57, 028			11, 007	7, 380	3, 181	10, 004
61	Wilmington, Del.	63, 007		651, 547	\$2, 250	347, 625	285, 035				4, 349	2, 767		
62	New Bedford, Mass.	47, 855		1, 130, 066		578, 760	507, 052		\$470		11, 452	5, 000	12, 011	17, 123
63	Cambridge, Mass.	45, 491		907, 477		446, 899	389, 837		1, 000		10, 920		9, 350	12, 618
64	Erie, Pa.	14, 278		531, 751		225, 217	284, 193				5, 512	6, 196	2, 118	743
65	Tulsa, Okla.	9, 750		643, 193		250, 369	258, 473	6, 500			6, 769	7, 649		4, 319
66	Albany, N. Y.	47, 154	\$1, 927	986, 513		532, 059	427, 657				12, 418	5, 200	3, 860	
67	Kansas City, Kans.	24, 504		666, 699		205, 412	201, 207	14, 917	2, 150		4, 615			
68	Yonkers, N. Y.	32, 570		1, 126, 798	24, 903	674, 862	390, 175				19, 299	7, 027	2, 144	
69	Reading, Pa.	9, 322		345, 229		217, 365	99, 574			3, 180	4, 226	5, 005	2, 082	7, 542
70	Duluth, Minn.	11, 565	5, 865	675, 229		270, 145	298, 305			4, 000	7, 722	2, 507		2, 410
71	Lowell, Mass.	31, 379		822, 388		350, 502	436, 514			1, 632	6, 915	5, 678	5, 891	4, 936
72	Spokane, Wash.	28, 051		557, 675		197, 786	309, 435	18, 750			4, 302	3, 730	2, 714	5, 229
73	Elizabeth, N. J.	13, 580	180	837, 426		389, 482	332, 625	79, 309			7, 474	2, 791	2, 357	7, 029
74	Canton, Ohio	6, 870		367, 063		157, 178	192, 600				4, 285	5, 592	2, 088	4, 900
75	San Diego, Calif.	23, 288	4, 360	646, 646		273, 420	315, 635				13, 987	10, 274		12, 845
76	Oklahoma City, Okla.	5, 806		601, 090		223, 604	254, 852				8, 045	2, 823	1, 920	2, 917
77	Tacoma, Wash.	30, 625		683, 496		190, 283	289, 452	78, 000			5, 838	4, 264	1, 799	

78	Lynn, Mass.	21,533	782,168	313,367	420,570	2,861	4,627	2,485	7,911	24,965
79	Waterbury, Conn.	40,745	854,224	364,823	463,254		5,547	3,090	3,750	6,018
80	Utica, N. Y.	15,642	626,637	253,949	396,074	57,209	7,975	1,450	1,631	
81	El Paso, Tex.	2,419	382,601	170,184	161,370	29,051	6,528	3,366	2,426	2,417

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$16,850	\$538,537	\$236,006	\$268,337	\$1,637		\$2,100	\$3,062	\$2,690
83	Fort Wayne, Ind.	10,380	633,247	211,398	270,845	\$36,821		1,225	1,777	\$2,690
84	Jacksonville, Fla.	17,322	669,081	303,094	285,100	20,070	2,400	10,343	2,824	18,893
85	Knoxville, Tenn.	22,450	489,008	230,582	230,422			5,320	1,560	5,320
86	Evansville, Ind.	9,743	450,861	166,519	349,746	30,000		8,774	2,022	
87	Lawrence, Mass.	24,393	734,299	338,788	371,522		183	3,533	3,808	2,818
88	Savannah, Ga.	11,981	499,490	249,295	220,618		320	3,050	3,046	6,947
89	Schenectady, N. Y.	13,231	615,633	323,845	251,526			4,574	2,907	11,209
90	Allentown, Pa.	9,398	239,552	123,705	102,432	1,705		3,149	2,690	3,065
91	Wichita, Kans.	13,376	406,367	187,500	161,311	35,270	2,000	5,414	5,414	5,414
92	Bayonne, N. J.	13,070	904,997	451,825	401,693			4,800	3,205	8,170
93	Long Beach, Calif.	57,068	685,000	319,995	285,038			28,686	7,528	19,810
94	Tampa, Fla.	12,212	358,355	161,666	145,056	32,725		6,388	3,488	6,432
95	Harrisburg, Pa.	1,601	280,129	166,194	79,515		900	5,443	2,628	
96	Manchester, N. H.	11,055	521,822	253,818	265,368			5,260	2,191	
97	Peoria, Ill.	20,263	418,705	901	170,635	169,130	59,733	1,680	3,605	1,680
98	South Bend, Ind.	7,980	533,669	4,100	209,696	230,765	59,271	13,884	2,000	2,380
99	Hamtramck, Mich.	19,950	364,515	182,630	147,029			2,826	2,676	2,692
100	St. Joseph, Mo.	12,810	465,243	177,837	229,708	48,844		2,438	2,422	
101	Wilkes-Barre, Pa.	22,436	381,750	174,028	185,819	7,200		4,655	2,750	2,092
102	Gary, Ind.	17,332	444,952	3,175	220,414	180,165	29,236	3,689	3,410	
103	Rockford, Ill.	4,945	376,305	409	150,704	203,870		7,101	7,103	907
104	Sioux City, Iowa.	29,997	355,857	171,531	169,197			5,872	2,612	1,780
105	Portland, Me.	17,618	524,259	245,620	231,661		8,404	4,918	1,600	3,408
106	Little Rock, Ark.	11,750	294,673	135,486	121,920	29,428		113	2,677	3,640
107	Charleston, S. C.	5,240	452,541	230,773	161,381		46,231	8,332	2,012	1,576
108	Sacramento, Calif.	33,665	674,718	236,874	394,351			6,676	5,748	13,179
109	Troy, N. Y.	24,842	618,980	6,524	317,767	279,805		6,106	3,250	1,000
110	Binghamton, N. Y.	17,038	466,265	5,822	183,041	252,829		4,458	1,579	
111	Saginaw, Mich.	13,422	348,618	160,711	176,722			2,039	2,709	2,268
112	Johnstown, Pa.	5,457	311,463	121,962	163,538	17,400			1,897	1,928
113	East St. Louis, Ill.	11,789	301,740	1,440	125,286	23,350		2,100	2,200	5,519
114	Terre Haute, Ind.	5,991	438,926	3,902	149,392	208,866		2,100	2,100	1,594
115	Pawtucket, R. I.	9,704	348,001	170,148	136,914	19,280		1,768	2,159	94
116	Highland Park, Mich.	23,191	518,161	198,881	263,796	40,388		6,528	3,834	2,604

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued
[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY												
		General government buildings		Total	Super- vising depart- ment	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service					
		General ex- penditures	Rent of offices and buildings				General ex- penditures	Water service			Buildings	Plumb- ing	Weights and measures	Electric wiring		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																
117	Lansing, Mich.	\$18,667		\$330,282		\$113,167	\$174,340	\$33,000			\$2,396	\$2,370	\$1,599	\$2,500		
118	Passaic, N. J.	13,855	\$2,167	370,596		255,939	254,032	29,499			5,040	2,950	7,640	1,133		
119	Springfield, Ohio	10,694		172,815		74,402	96,343					1,650				
120	Chester, Pa.	7,415		184,231		108,560	35,825	27,255		\$1,739	2,052	2,052	2,470			
121	Hoboken, N. J.	63,602		928,201		474,784	438,393		\$1,500		4,975	1,500	1,900			
122	Racine, Wis.	7,330		257,985		107,283	116,218	24,615			2,114	2,000	2,276	2,000		
123	Winston-Salem, N. C.	3,662		242,377		136,743	98,941		748		649	2,732		2,564		
124	New Britain, Conn.	30,783		350,328		164,796	168,190			8,499	2,616	2,300	1,884	1,350		
125	Chattanooga, Tenn.	14,439		379,616		143,594	201,570	16,664	151		2,880	2,104	3,521	4,280		
126	Altoona, Pa.	16,008	3,187	204,215		76,767	115,991				2,430	2,000		2,120		
127	Mobile, Ala.	10,194		270,105		133,574	115,424		3,584		1,414	555	2,134			
128	Berkeley, Calif.	6,190		373,544		103,733	182,849	67,991			10,066	1,672		2,794		
129	Brockton, Mass.	22,743		484,366		197,447	268,393		285		2,944	2,100	4,015	4,995		
130	Springfield, Ill.	13,824		313,010		138,783	168,451				5,232	2,790	551	2,687		
131	Bethlehem, Pa.	24,301		151,054		95,621	49,367				1,995	2,225	1,846			
132	Huntington, W. Va.	10,316		323,087		113,322	125,931	47,714			3,655	2,707	1,800			
133	Cicero, Ill.	6,977	480	229,073		111,794	104,095				2,100	1,800	2,000	2,100		
134	Quincy, Mass.	11,130		451,231		220,114	196,330	17,048	329		3,771	2,284	4,109	3,773		
135	Lincoln, Nebr.	17,344		224,924		71,260	140,072				2,950	2,950	2,955	300		
136	Holyoke, Mass.	29,257		551,961		221,046	305,572	13,120	852		2,409	2,106	4,100	2,400		
137	East Orange, N. J.	7,133		446,551		221,217	205,287		125		15,962	2,200				
138	Portsmouth, Va.	5,617		199,265		86,525	90,259	9,020	112		2,809	2,473	2,570	1,928		
139	Covington, Ky.	38,602		257,615		109,385	143,178				8,282					
140	Macon, Ga.	9,756		311,146		110,040	148,267	34,168	2,400		2,514	2,449		3,900		
141	Roanoke, Va.	14,123	40	299,937		130,551	134,166	23,997	1,002		3,901	1,800	1,380			

142	Jackson, Mich.	7,814	4,183	205,816	84,028	112,857			2,724	2,780		2,774
143	Shreveport, La.	14,635		243,932	130,261	167,992	25,807		4,301	7,418		8,547
144	Fresno, Calif.	6,178		871,738	145,029	290,292	11,543		6,940	8,393		4,100
145	Niagara Falls, N. Y.	42,812	78	369,568	180,045	161,428	36,860		5,798	2,798	3,787	8,044
146	Lakewood, Ohio.	7,921		228,068	98,937	115,495	3,823		7,080	4,029		
147	Lancaster, Pa.	2,911		158,129	82,632	73,093			1,454		960	
148	Wheeling, W. Va.	14,093		327,928	146,245	176,793			2,400		2,800	
149	Pasadena, Calif.	10,814		415,491	154,036	222,442			9,714	9,760		9,860
150	Topeka, Kans.	12,001		269,580	96,054	186,679				1,913	1,811	2,075
151	Wichita Falls, Tex.	2,728		125,741	54,246	65,921			1,969	2,319	800	2,319
152	Augusta, Ga.	6,969		315,088	154,425	142,350			1,800	2,620	1,849	517
153	Kalamazoo, Mich.	11,461	1,608	302,757	103,971	157,366	32,426		2,295	2,639	1,817	2,298
154	Newton, Mass.	30,695		477,929	249,798	208,225		432	3,890	1,217	2,089	2,309
155	Atlantic City, N. J.	92,260		1,852,700	573,121	879,406		1,082	23,130	4,605	1,290	36,462
156	Decatur, Ill.	1,886	2,547	165,720	59,058	86,080			2,340	2,340	1,620	1,800
157	Davenport, Iowa.	12,791		306,564	115,205	119,705	47,591		4,809	3,800	27	4,908
158	Charlotte, N. C.	4,248	2,606	253,041	115,713	94,576	26,722	2,325	2,345	2,490	480	2,260
159	Malden, Mass.	3,986		313,331	135,836	160,222		727	3,748	2,016	2,500	1,000
160	Oak Park, Ill.	10,546		206,378	117,719	86,475			1,600			1,000
161	Kenosha, Wis.	7,071		278,167	108,870	111,357	50,179		3,500	2,800	2,588	2,800
162	Hammond, Ind.	3,660		271,717	113,795	122,601	25,500		1,178	990	1,202	2,071
163	Mount Vernon, N. Y.	4,259	12,301	381,688	6,900	90,358	66,722		7,909	3,337	660	
164	Cedar Rapids, Iowa.	4,348		189,000	72,414	105,098			5,444	1,959		2,160

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$10,818		\$405,815	\$178,642	\$193,053	\$23,605		\$848	\$2,814	\$45	\$5,790
166	New Castle, Pa.	9,365		158,634	71,968	67,213	10,980			1,550	1,622	4,485
167	Beaumont, Tex.	8,111		206,266	88,528	100,934			2,791	2,491	1,787	2,096
168	McKeesport, Pa.	2,139	\$7,990	201,298	93,933	101,769			297	2,100	870	
169	York, Pa.	25,375		188,886	68,660	56,677	48,172			3,845	1,632	10,310
170	Haverhill, Mass.	13,367		365,123	146,704	205,896	789	\$374	2,747	2,860	2,129	2,246
171	Bay City, Mich.	13,386		322,455	87,745	156,192	75,000		2,630	1,800		
172	Elmira, N. Y.	24,945		239,422	101,777	115,210			6,500	2,880	1,998	
173	Charleston, W. Va.	16,796		283,914	130,673	97,769	83,941		2,412		2,263	716
174	Medford, Mass.	10,647	6,488	376,940	106,568	152,911		2,450		1,943	2,072	5,325
175	Galveston, Tex.	18,831		268,336	101,639	151,266			3,651	1,223		4,095
176	Pontiac, Mich.	7,962	1,500	211,409	93,579	88,118			2,577	2,500		3,000
177	Chelsea, Mass.	85,952		425,697	169,008	216,150	2,492	89	1,578	1,568	4,403	3,136
178	Stockton, Calif.	10,804	4,305	350,501	105,252	211,998	8,570		9,018	5,883		7,788
179	Perth Amboy, N. J.	10,274		224,145	144,900	61,186			2,071	2,278	1,800	4,800

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 264]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Super- vising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General ex- penditures	Rent of offices and buildings				General ex- penditures	Water service			Buildings	Plumb- ing	Weights and measures	Electric wiring

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued

180	Pittsfield, Mass.	\$6,644		\$245,695		\$125,487	\$100,353		\$89		\$2,614	\$1,941	\$2,914	\$1,854
181	Lexington, Ky.	1,820	\$7,048	265,829		99,131	125,078	\$36,569			2,000	1,500		
182	Lima, Ohio	1,732		120,306		48,925	62,148				2,239	1,596	1,580	3,338
183	Madison, Wis.	5,509		285,234	\$832	99,042	114,357	55,159			2,700	2,700	2,496	2,700
184	Newport News, Va.	5,772	3,322	166,302		80,560	59,612	14,495	3,200				2,074	2,074
185	Montgomery, Ala.	10,957		220,222		109,728	99,385		925			3,423		5,111
186	Greensboro, N. C.	6,343		156,219		103,218	41,215		1,200		3,850	2,894		4,042
187	East Chicago, Ind.	5,634		264,048	2,221	117,291	88,572	48,721			6,463		1,568	
188	New Rochelle, N. Y.	10,873	2,910	599,027		276,888	218,267	88,670			7,987	2,321	908	
189	Columbus, Ga.	3,804		208,239		100,321	103,475				3,578			
190	Evanston, Ill.	4,985		344,113		185,418	135,260				6,899		1,701	3,089
191	Pueblo, Colo.	20,463		219,769		80,777	87,720	36,696			1,800	1,844		4,154
192	Fitchburg, Mass.	9,805		281,157		112,625	166,475		1,182			2,737	4,580	
193	San Jose, Calif.	7,325		226,553		74,590	126,050	13,023			2,550	2,551		3,657
194	Waco, Tex.	5,564		235,597		75,472	131,271	10,000	900		1,824	1,642		10,653
195	Muskegon, Mich.	10,553		192,729		63,121	97,057	26,200			2,336	2,000	847	1,168
196	Brookline, Mass.	40,281		505,146		241,974	231,341				8,759	4,334	3,189	1,599
197	Salem, Mass.	5,531		280,450		124,073	153,069				2,914	1,988	2,551	8,555
198	Jamestown, N. Y.	14,009	800	238,306		77,119	112,533	18,000			1,301	650	1,652	
199	Butte, Mont.	7,541		174,276		60,620	84,833	22,238						2,500
200	Williamsport, Pa.	5,568		149,167		57,063	76,606	8,906				1,440	1,646	1,440
201	Muncie, Ind.	1,622	2,500	164,197	1,500	57,955	79,500	22,965			1,016	600		434
202	Hamilton, Ohio.	1,365		123,980		42,845	78,397				1,784	594		
203	Lorain, Ohio.	14,648	50	186,878		80,150	95,414					2,664	1,138	5,240
204	Everett, Mass.	4,181		327,459		123,123	182,275		251		4,145	3,199	3,578	9,358

205	Chilcoot, Mass.	10,284	763	280,544	101,950	123,389	7,800	3,230	972	2,212	1,000
206	Springfield, Mo.	1,081	2,000	170,747	85,766	70,256	26,877	1,830	1,870	840	1,668
207	Battle Creek, Mich.	21,890		185,749	90,974	96,557		1,266	2,532	2,620	1,800
208	Durham, N. C.	4,538		133,268	54,406	32,156		2,457	2,457	461	2,736
209	Columbia, S. C.	4,894		211,289	102,783	90,784		2,400	2,400		2,851
210	Dubuque, Iowa	9,139		220,671	67,466	107,894	27,207	5,597	2,458		2,518
211	Stamford, Conn.	2,816	14,013	316,181	143,008	147,117	5,719	3,573	3,624	858	2,489
212	Joliet, Ill.	1,404	7,000	172,369	76,657	78,758	10,446		1,587		1,890
213	Aurora, Ill.	8,918		172,132	84,532	80,491		1,384	1,020	575	1,190
214	Superior, Wis.	12,479		334,007	130,234	164,642	40,572		2,247	2,264	
215	Council Bluffs, Iowa	1,802		105,440	40,756	59,187		978	1,467		1,028
216	Rock Island, Ill.	1,668		103,312	58,129	55,018		2,291	2,496		2,281
217	Taunton, Mass.	9,969		245,543	102,604	125,638			1,587	2,155	10,068
218	Portsmouth, Ohio	2,175		100,714	41,554	53,574		107	2,444		
219	Quincy, Ill.	4,661		168,785	70,399	90,799			1,727	832	1,600
220	New Brunswick, N. J.	8,963	1,320	254,331	97,410	126,732	18,700	2,000	1,300		2,116
221	Austin, Tex.	5,340		140,185	45,698	78,387		883	5,458	1,788	
222	Ogden, Utah	2,699		140,577	72,757	80,876			746	1,442	1,908
223	Kokomo, Ind.	8,859		139,857	48,095	69,777	18,394		2,215	1,760	1,755
224	Easton, Pa.	2,169		129,443	66,430	59,495		690	800	667	
225	Waterloo, Iowa	4,845		196,067	60,625	90,012	25,388	2,588	2,500		4,356
226	Wilmington, N. C.	2,610		149,244	71,677	72,784	1,200		188		2,191
227	Danville, Ill.	4,872		168,565	60,998	80,524	28,738		2,000		4,303
228	Hazleton, Pa.	6,004	480	71,440	33,418	29,792	3,728		1,920	1,200	
229	Auburn, N. Y.	9,595		208,645	68,568	120,971	13,129		1,698	1,400	700
230	Poughkeepsie, N. Y.	9,180		181,155	76,692	47,975		3,425	1,681	1,045	
231	Orange, N. J.	11,677		217,191	112,283	95,229		5,907		1,711	
232	Petersburg, Va.	17,105	1,500	144,811	71,458	67,215	490	4,288			
233	Amsterdam, N. Y.	1,905	2,850	155,264	55,875	90,569		2,938	2,069	1,208	
234	Waltham, Mass.	6,638		226,267	98,710	95,189	2,380	505	2,252	2,046	2,597
235	Norristown, Pa.	9,378		79,696	51,501	21,459	1,008	2,602	1,826		
236	Lewiston, Me.	14,176		144,111	65,182	63,561		175	300	509	851
237	Green Bay, Wis.	6,107		185,260	67,201	81,458	36,777	2,180	2,315	1,765	2,249
238	Sheboygan, Wis.	18,089		175,328	64,362	85,699	27,500	3,210	2,200	2,214	
239	Moline, Ill.	3,191		119,947	48,052	56,261		2,911	2,120	48	1,555
240	Oshkosh, Wis.	8,978		218,967	59,129	101,712	47,017	2,249	2,682	2,218	2,269
241	Elgin, Ill.	6,528		116,454	45,997	57,767	6,104	1,208	1,800	200	2,000
242	Watertown, N. Y.	7,827		168,454	67,802	80,331	25,030		2,704	2,687	
243	Muskogee, Okla.	3,197	2,075	149,022	55,044	91,555		420	546		609
244	La Crosse, Wis.	8,667		184,800	55,708	123,096			2,100	2,115	300
245	Newburgh, N. Y.	5,340		122,465	65,952	63,685		858	855	600	425
246	Lynchburg, Va.	5,758		186,774	79,209	87,386	12,016	1,620	1,620	72	
247	Colorado Springs, Colo.	6,620		151,183	66,499	76,155		1,800	2,100		2,222

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued								III.—CONSERVATION OF HEALTH					
		Inspection service—Continued		Other protection to person and property						Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases		
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations				All other	Tuberculosis	Other communicable diseases in hospitals
	Grand total.....	\$270,196	\$1,686,435	\$428,186	\$94,040	\$2,080,303	\$600,692	\$250,200	\$493,090	\$2,761,027	\$37,111,639	\$5,323,138	\$717,255	\$10,372,079	\$5,889,635
	Group I.....	202,444	1,351,183	151,678	62,227	1,077,938	362,951	124,179	169,766	1,584,932	18,948,359	2,334,451	378,934	5,472,128	3,599,256
	Group II.....	15,781	190,974	37,996	8,186	266,799	117,740	44,818	45,766	698,501	6,596,128	655,228	112,373	2,505,583	526,642
	Group III.....	42,350	88,073	121,315	10,408	336,292	74,333	67,268	174,468	266,207	7,235,204	974,979	135,600	1,608,993	1,230,517
	Group IV.....	5,464	84,979	68,775	10,069	270,223	35,394	10,523	44,592	176,115	3,390,735	859,327	52,062	410,507	349,924
	Group V.....	4,157	21,226	48,422	3,150	139,051	10,274	3,424	68,518	35,272	1,971,213	499,155	38,286	373,868	183,296
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER															
1	New York, N. Y.....	\$35,739	\$944,237		\$8,656		\$279,938	\$40,332		\$335,601	\$5,117,815	\$1,247,130	\$114,028	\$309,975	\$1,527,151
2	Chicago, Ill.....	67,259	100,689	\$39,590	23,962	\$184,748		13,310	\$53,345	478,600	3,572,272	350,481	43,281	1,932,181	443,878
3	Philadelphia, Pa.....	27,019	66,910		4,740	352,487	31,645			29,720	1,218,986	110,837	12,900	83,392	405,059
4	Detroit, Mich.....	12,990	34,471	12,298	977			3,843	19,612	165,375	1,859,659	121,274	55,790	602,493	528,333
5	Cleveland, Ohio.....		15,135	35,380			438	15,692		14,828	1,226,451	13,745	13,765	654,589	123,310
6	St. Louis, Mo.....	36,199	5,500	8,888		145,768				7,901	739,664	55,703	8,213	290,416	87,652
7	Baltimore, Md.....		28,093				16,000		15,000	5,180	574,045	50,183	14,387	37,881	187,234
8	Boston, Mass.....		51,082	7,864	5,401			30,632	53,419	63,789	1,213,872	62,460	71,019	437,432	14,549
9	Los Angeles, Calif.....	8,347	30,603	29,739	9,431	117,079			10,527	375,220	1,208,975	118,038	12,689	215,854	60,717
10	Pittsburgh, Pa.....	6,739	10,770	17,712		180,140	2,000			44,423	609,801	37,013	8,534	178,224	108,318
11	San Francisco, Calif.....	3,000	24,869			147,716	13,500			24,032	711,376	51,273	11,814	336,765	113,055
12	Buffalo, N. Y.....	5,152	38,924	207	9,060		19,430	20,370	7,853	40,173	835,443	109,814	12,524	493,426	

GROUP II.—CITIES HAVING A POPULATION OF 200,000 TO 300,000

13	Milwaukee, Wis.....	\$3,645	\$34,218	\$6,000	\$3,645	\$73,057	-----	\$7,240	-----	\$22,930	\$710,124	\$47,090	\$18,130	\$331,231	\$92,065
14	Washington, D. C.....		7,105	7,105	896	108,530	-----	9,164	-----	156,088	353,391	33,075	18,750	104,006	76,007
15	Newark, N. J.....		51,075	6,747	-----	-----	-----	22,201	-----	-----	861,944	193,967	7,000	242,491	160,070
16	Minneapolis, Minn.....		17,197	-----	-----	-----	64,000	6,200	\$16,706	5,394	940,264	41,262	8,030	681,839	26,354
17	New Orleans, La.....		2,458	626	-----	-----	5,821	-----	-----	350,878	236,275	24,806	14,061	2,400	30,091
18	Cincinnati, Ohio.....		13,020	6,678	700	-----	5,823	-----	18,631	19,021	334,445	18,445	5,082	184,816	1,947
19	Kansas City, Mo.....	7,967	4,636	2,084	-----	1,380	-----	-----	-----	16,145	201,091	26,745	4,627	87,968	-----
20	Seattle, Wash.....	4,169	-----	4,923	-----	13,423	-----	13	9,222	76,029	417,130	32,710	3,430	220,100	50,206
21	Indianapolis, Ind.....		1,800	3,833	480	-----	4,000	-----	1,197	84,121	844,770	37,589	2,700	151,903	1,800
22	Rochester, N. Y.....		6,712	-----	2,465	75,202	-----	-----	-----	17,465	515,809	68,876	6,902	295,877	48,383
23	Jersey City, N. J.....		59,858	-----	-----	8,968	-----	-----	-----	460	600,885	136,691	23,661	203,652	49,719

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 200,000

24	Louisville, Ky.....		\$13,052	\$1,758	-----	-----	-----	\$15,305	\$1,483	\$277,692	\$15,918	\$1,396	\$197,787	-----	\$32
25	Toledo, Ohio.....		-----	-----	-----	-----	\$5,570	1,892	-----	187,809	13,861	-----	-----	-----	16,187
26	Portland, Oreg.....		1,302	-----	-----	\$30,374	\$20,536	8,960	-----	101,339	19,993	1,560	-----	-----	16,670
27	Akron, Ohio.....		-----	-----	-----	904	4,768	-----	1,181	115,044	22,065	-----	-----	8,682	11,135
28	Denver, Colo.....	\$7,084	2,792	1,500	\$3,260	-----	-----	15,814	-----	70,850	301,394	84,371	3,000	13,927	47,107
29	Columbus, Ohio.....		-----	-----	571	82,070	-----	2,715	-----	1,873	112,046	13,488	2,352	-----	-----
30	Providence, R. I.....		1,691	5,083	-----	600	-----	38,669	-----	5,526	821,681	19,771	14,682	2,712	302,678
31	Oakland, Calif.....		-----	8,884	120	49,162	-----	-----	-----	17	159,341	3,435	12,593	3,120	-----
32	St. Paul, Minn.....		7,811	2,066	124	54,071	2,400	3,924	4,317	10,854	147,062	9,645	8,147	19,617	12,833
33	Atlanta, Ga.....		-----	1,053	-----	-----	-----	5,000	-----	401	210,535	17,154	-----	107,901	37,006
34	Omaha, Nebr.....	5,593	-----	-----	-----	-----	8,452	3,600	-----	2,935	102,671	22,614	1,800	3,475	19,256
35	Birmingham, Ala.....		-----	16,046	-----	-----	3,452	-----	-----	-----	96,918	15,593	8,940	9,007	4,500
36	San Antonio, Tex.....		1,800	8,280	-----	-----	-----	-----	3,221	73,934	16,030	1,800	-----	4,455	-----
37	Worcester, Mass.....		7,781	800	-----	-----	-----	-----	1,695	260,857	19,803	3,256	-----	93,487	78,480
38	Dallas, Tex.....		-----	2,070	-----	26,139	-----	-----	-----	4,395	120,246	8,226	3,844	49,656	8,570
39	Richmond, Va.....		-----	3,711	136	-----	573	7,299	1,800	1,000	166,955	14,945	1,800	72,683	848
40	Syracuse, N. Y.....		-----	877	-----	30,120	6,500	-----	-----	259	202,249	67,737	2,000	8,892	46,354
41	New Haven, Conn.....	144	3,520	1,547	470	-----	-----	-----	-----	27	125,768	21,287	8,577	15,214	3,625
42	Memphis, Tenn.....	2,618	2,266	3,153	857	-----	-----	-----	-----	8,903	181,174	10,054	2,270	85,421	-----
43	Dayton, Ohio.....		-----	-----	-----	3,787	1,375	3,031	-----	-----	46,672	17,007	1,000	-----	2,486
44	Norfolk, Va.....		-----	8,004	248	-----	1,000	-----	12,384	3,330	89,808	6,354	1,262	2,539	12,064
45	Houston, Tex.....	1,050	1,050	6,199	-----	-----	-----	3,173	6,021	9,354	142,923	40,087	3,150	85,392	20,842
46	Bridgeport, Conn.....		-----	3,707	-----	-----	-----	-----	-----	4,269	174,915	34,559	6,568	20,760	39,935
47	Youngstown, Ohio.....		-----	-----	-----	600	1,185	-----	-----	-----	48,253	9,781	-----	12,529	-----
48	Hartford, Conn.....		642	1,417	-----	-----	-----	-----	-----	287	180,006	13,324	3,365	5,951	69,072
49	Fort Worth, Tex.....		-----	3,918	-----	-----	-----	1,800	47,537	1,942	52,208	8,394	-----	8,838	1,404
50	Grand Rapids, Mich.....		-----	2,017	216	-----	-----	-----	-----	5,913	299,846	24,525	-----	138,621	19,353
51	Springfield, Mass.....		5,018	-----	-----	-----	-----	-----	-----	828	158,233	10,230	6,185	58,564	31,369
52	Scranton, Pa.....	3,542	-----	2,319	50	15,051	-----	-----	-----	6,602	62,897	7,710	-----	20,073	-----
53	Paterson, N. J.....		11,514	3,710	820	-----	-----	15	-----	-----	163,875	39,764	2,600	83,858	26,095

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued								III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property						Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Bollers	All other	Founds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations				All other	Tuberculosis	Other communicable diseases in hospitals
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
54	Des Moines, Iowa	\$2,023	\$250	\$2,490	\$570					\$8,355	\$67,288	\$16,983		\$696
55	Nashville, Tenn.	2,600	2,190	3,321			\$4,266				69,502	15,999		
56	Trenton, N. J.			2,091		\$36,310		\$1,500		54	217,239	20,125	\$2,840	\$6,492
57	Salt Lake City, Utah		3,105	55							78,671	23,497	1,390	44,952
58	Fall River, Mass.			1,876						\$3,065	291,624	22,910	2,366	82,978
59	Camden, N. J.					5,207	5,700		1,282		99,926	13,048		3,135
60	Flint, Mich.		2,273						628		87,477	14,569	1,257	56,923
61	Wilmington, Del.					3,100	2,900			3,521	21,679	2,701		7,000
62	New Bedford, Mass.			141						1,057	208,888	19,351	2,397	11,922
63	Cambridge, Mass.		2,200			32,895				1,668	159,807	17,352	865	30,158
64	Erie, Pa.	2,508	2,085		120	1,981			1,078		60,364	4,703		6,441
65	Tulsa, Okla.	3,987		1,200	273		1,650	600		1,500	34,233	3,684		4,922
66	Albany, N. Y.				554		4,870				163,112	28,333	7,293	75,020
67	Kansas City, Kans.			20			2,701			44,677	59,288	22,395		5,313
68	Yonkers, N. Y.	1,572	1,350	2,504	1,020		1,777			165	210,606	30,994	2,607	47,696
69	Reading, Pa.					6,265					58,430	6,392		1,077
70	Duluth, Minn.		2,056	3,263			600			1,161	76,272	7,134		16,551
71	Lowell, Mass.		1,850	5				1,824		3,641	151,366	12,854	2,474	73,451
72	Spokane, Wash.	2,319			353		5,294	690	7,013		66,589	13,073		19,040
73	Elizabeth, N. J.		5,528	2,825			20		7,986		73,295	11,942	170	15,667
74	Canton, Ohio						330				49,234	8,922		2,557
75	San Diego, Calif.	2,523		3,975		9,770				3,217	85,442	17,654	900	20,964
76	Oklahoma City, Okla.	2,584	1,947	1,532	385			480			34,419	10,858		7,346
77	Tacoma, Wash.	2,203		1,792				3,189	2,293	4,373	39,835	8,213	150	9,857

78	Lynn, Mass.			1,988						1,656	110,894	12,891	635	22,180	43,838
79	Waterbury, Conn.			1,760							73,045	11,158	2,058	2,028	9,846
80	Utica, N. Y.			1,820	360		1,060		202	1,187	69,011	10,007	4,816	5,267	2,846
81	El Paso, Tex.			2,141				2,163		1,980	81,637	10,968	1,560		4,100

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.					\$25,454				\$1,141	\$62,728	\$10,070	\$973	\$12,073	\$25,582
83	Fort Wayne, Ind.						\$1,860	\$1,421			15,023	5,360			1,827
84	Jacksonville, Fla.			\$3,600	\$240		2,665	1,200		800	68,180	17,147			
85	Knorrville, Tenn.			600			1,080				64,496	9,465	1,300	11,000	819
86	Evansville, Ind.								\$500		37,004	8,267			4,160
87	Lawrence, Mass.	\$2,434	2,040							2,731	80,662	14,739	4,690	16,408	62
88	Savannah, Ga.		2,012						8,000	891	50,066	26,949		1,800	1,529
89	Schenectady, N. Y.			604		10,965	2,000				105,252	29,700		4,458	4,801
90	Allentown, Pa.										33,703	8,736			
91	Wichita, Kans.									6,044	31,221	13,507			1,212
92	Bayonne, N. J.	14,600				11,924			196	954	79,278	15,453	2,600		
93	Long Beach, Calif.		2,415						200	20,328	63,018	14,753	1,776		
94	Tampa, Fla.		900	200							28,946	17,320			
95	Harrisburg, Pa.		2,991	250		12,648					28,153	7,119			4,913
96	Manchester, N. H.	862		50						309	85,709	10,718	1,018	1,400	41,058
97	Peoria, Ill.	1,366	1,470			7,600					95,896	4,937	1,080	58,260	18,796
98	South Bend, Ind.					8,767					42,667	11,166	41		2,845
99	Hamtramck, Mich.		1,810			22,352					36,641	6,361	780	1,649	
100	St. Joseph, Mo.	1,899	300	200		1,602					30,350	6,054			12,027
101	Wilkes-Barre, Pa.			342		2,855				200	34,204	4,985		1,800	7,748
102	Gary, Ind.		2,250	2,013							39,639	16,708			
103	Rockford, Ill.			365						208	55,899	13,251		22,628	
104	Sioux City, Iowa		416	216							22,437	3,892			
105	Portland, Me.					20,721				2,032	29,780	13,204	693		5,871
106	Little Rock, Ark.		360	42					1,006		37,521	16,538	428		
107	Charleston, S. C.		806							1,200	33,012	13,805		1,500	
108	Sacramento, Calif.		2,224			10,069	825	1,651		2,121	57,487	6,523	1,650	2,750	
109	Troy, N. Y.			538			4,000				39,050	7,706	2,150	6,599	300
110	Binghamton, N. Y.			568		14,667	5,300				36,002	19,071	1,155	308	
111	Saginaw, Mich.	267		278							49,107	8,887		17,826	2,116
112	Johnstown, Pa.					4,728					84,26	4,416	1,284		5,640
113	East St. Louis, Ill.		6,660	2,560							9,287	6,523			2,800
114	Terre Haute, Ind.			360				1,752			16,888	2,493			
115	Pawtucket, R. I.		1,402			3,634					17,484	3,851	724		
116	Highland Park, Mich.			625	250						69,452	17,559	1,200	1,900	

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued							III.—CONSERVATION OF HEALTH						
		Inspection service—Continued		Other protection to person and property					Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases			
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies				Rate investigations	All other	Tuberculosis	Other communicable diseases in hospitals
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued															
117	Lansing, Mich.....		\$58		\$52						\$32,589	\$7,931		\$1,200	\$4,206
118	Passaic, N. J.....				\$9,033		\$5		\$5,125		49,723	8,334	\$2,750	1,238	10,226
119	Springfield, Ohio.....						420				19,423	12,413			
120	Chester, Pa.....						4,278				13,888	7,118			
121	Hoboken, N. J.....		\$3,374								47,000	12,082	3,036		
122	Racine, Wis.....					437	300	\$742			39,856	11,763			13,803
123	Winston-Salem, N. C.....										43,198	15,877	625	729	
124	New Britain, Conn.....			582					111		52,853	11,206	603	17,871	4,841
125	Chattanooga, Tenn.....						4,852				39,805	9,886		17,500	
126	Altoona, Pa.....					4,907					16,981	4,452			
127	Mobile, Ala.....	\$134		2,834		5,674	2,026		\$2,272	480	28,957	1,511	1,714	3,300	866
128	Berkeley, Calif.....			3,433					1,006		36,824	7,200			
129	Brookton, Mass.....	20	351	1,301						2,515	92,976	16,255	1,065	49,153	2,540
130	Springfield, Ill.....		1,200		200	3,086					21,500	12,720	846		3,336
131	Bethlehem, Pa.....										13,887	6,099			
132	Huntington, W. Va.....								27,908		16,774	9,388			
133	Clevo, Ill.....					5,184					27,309	8,037	191	900	1,800
134	Quincy, Mass.....								3,473		66,150	8,734	671	36,558	5,157
135	Lincoln, Nebr.....			3,442	150		845				51,025	10,485			840
136	Holyoke, Mass.....								356		122,304	8,838	4,085	38,055	37,635
137	East Orange, N. J.....			1,500	120		160				40,289	13,993	1,980		
138	Fortsomouth, Va.....			3,269					300		37,226	22,146		1,680	
139	Covington, Ky.....	260					1,520				12,552	6,700			1,204
140	Macon, Ga.....			330		6,628			450		65,214	20,593	1,200	26,980	1,251
141	Roanoke, Va.....			2,673					1,077	1,500	23,213	13,272			2,848

142	Jackson, Mich.			300	353					55,916	6,056		16,424	11,344
143	Shreveport, La.			1,785			620			42,216	11,926	1,107	4,125	2,357
144	Fresno, Calif.			2,400	2,616				4,353	32,869	14,417			
145	Niagara Falls, N. Y.				1,106					65,939	13,809	1,182	2,416	16,011
146	Lakewood, Ohio.									22,814	4,196		5,923	
147	Lancaster, Pa.									10,140	2,308			
148	Wheeling, W. Va.									22,828	6,730			1,800
149	Pasadena, Calif.						4,406		5,284	37,622	3,591			54
150	Topeka, Kans.			1,218						81,840	14,867			1,906
151	Wichita Falls, Tex.			2,367				1,700	3,600	10,552	7,014			
152	Augusta, Ga.					8,672		2,357	1,005	15,497	9,001			2,790
153	Kalamazoo, Mich.				69			427		26,346	8,833		188	16
154	Newton, Mass.		973				200		5,906	44,033	7,702	352	6,548	11,541
155	Atlantic City, N. J.			4,589	150	33,041	1,200		94,650	96,078	15,499	2,805	500	46,998
156	Decatur, Ill.			2,257	170					12,374	4,857	777		
157	Davenport, Iowa.				83	11,126	800			19,153	2,969			
158	Charlotte, N. C.						1,200		2,940	48,178	18,446		428	
159	Malden, Mass.					5,165			617	48,923	5,161	418	13,239	18,461
160	Oak Park, Ill.		842	842						27,584	12,296			
161	Kenosha, Wis.								1,673	41,484	12,632			8,855
162	Hammond, Ind.									6,073	3,227			
163	Mount Vernon, N. Y.		419	1,133	550					82,850	9,562	1,466	1,600	
164	Cedar Rapids, Iowa.			371			300		1,249	8,088	1,987			8

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.			939					75	33,895	32,853			
166	New Castle, Pa.				826					11,030	4,236			851
167	Beaumont, Tex.			7,644						22,705	9,762			443
168	McKeesport, Pa.							22,339		19,888	13,622	\$1,200		1,223
169	York, Pa.						700			13,139	3,100			
170	Haverhill, Mass.			654					1,224	68,507	7,425	763	\$17,156	20,376
171	Bay City, Mich.			70	48					10,644	4,955			
172	Elmira, N. Y.					84		10,973		26,333	6,410	1,855	596	2,093
173	Charleston, W. Va.					1,500		14,350	300	37,434	16,898		2,450	
174	Medford, Mass.			1,565	92	33,489			525	17,321	3,601	1,920	2,572	1,003
175	Galveston, Tex.			1,223	1,642				3,297	23,145	9,513	1,500		
176	Pontiac, Mich.					19,429				37,858	8,870	750	1,200	
177	Chelsea, Mass.					26,625		2,200	553	35,116	6,544	308	13,523	4,461
178	Stockton, Calif.			1,924			600			1,200	1,200			
179	Perth Amboy, N. J.			4,798	1,631	1,184				29,871	8,057		200	1,192

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued								III.—CONSERVATION OF HEALTH					
		Inspection service—Continued		Other protection to person and property						Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases		
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations				All other	Tuberculosis	Other communicable diseases in hospitals
180	Pittsfield, Mass.		\$1,041	\$423		\$7,381					\$43,734	\$2,688	\$1,157	\$14,013	\$9,993
181	Lexington, Ky.						\$900		\$651		34,008	9,207		7,400	125
182	Lima, Ohio						480				11,511	5,147			
183	Madison, Wis.					3,140		600	\$401		45,429	12,512			14,112
184	Newport News, Va.					1,517				2,770	16,412	6,640			1,650
185	Montgomery, Ala.			150				1,500			23,189	820	901	225	655
186	Greensboro, N. C.										36,296	22,749			
187	East Chicago, Ind.			8						104	20,126	8,367			
188	New Rochelle, N. Y.			3,000	\$255						34,312	5,056	1,239		
189	Columbus, Ga.			805						60	25,138	4,633	900		
190	Evanston, Ill.	\$3,089			282	3,395					34,163	9,264			
191	Fueblo, Colo.	457		1,645		4,676					35,453	13,103	2,140		4,998
192	Fitchburg, Mass.		400	1,825		4,553				1,333	52,845	7,302	901	27,968	
193	San Jose, Calif.			1,810		4,553				769	30,166	6,622	427		
194	Waco, Tex.			284		1,421				2,130	19,997	8,679			600
195	Muskegon, Mich.										33,681	3,091		6,169	7,814
196	Brookline, Mass.		2,300			7,473				150	90,420	8,136	326	26,080	22,743
197	Salem, Mass.			900		5,649					87,585	4,827	759	54,461	22,407
198	Jamestown, N. Y.				206					26,790	25,158	3,129	781	1,100	4,503
199	Butte, Mont.			2,085							6,353	1,544	1,500		
200	Williamsport, Pa.				60					2,006	17,637	4,611			5,327
201	Muncie, Ind.										7,271	800			1,420
202	Hamilton, Ohio							360			10,172	6,630			
203	Lorain, Ohio							600			20,011	5,345			2,282
204	Eyerett, Mass.		605			486					673	3,732	440	6,722	3,881

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued

208	Chilcope, Mass.								141	36,122	4,749	1,992	17,984	181
206	Springfield, Mo.		2,117	13						8,001	2,946			47
207	Battle Creek, Mich.									29,754	4,146			16,576
208	Lurham, N. C.									14,248	7,907	636	840	
209	Columbia, S. C.				7,721	450			900	24,830	9,108		3,000	
210	Dubuque, Iowa.				7,241	300				11,710	1,448			
211	Stamford, Conn.	450	2,114						3	21,734	8,312	1,822	1,248	
212	Joliet, Ill.				1,799					9,343	4,614	350		
213	Aurora, Ill.	611	1,392	180	247					12,871	6,637			1,181
214	Superior, Wis.		1,977		1,380					21,170	3,863	1,410		6,361
215	Council Bluffs, Iowa.		824		1,200					5,966	898			
216	Rock Island, Ill.								100	23,895	833		18,430	3,171
217	Taunton, Mass.		1,973						2,545	49,718	1,908	494	37,766	
218	Portsmouth, Ohio.								988	6,886	3,602	30		
219	Quincy, Ill.		664		964					16,277	10,286	960		94
220	New Brunswick, N. J.	3,173	895						1,605	18,922	2,845	1,600		594
221	Austin, Tex.		5,276			900			1,800	9,075		406	659	
222	Ogden, Utah.	86	647							10,821	6,824			
223	Kokomo, Ind.								76	5,116	1,975			
224	Easton, Pa.	1,561								6,941	1,323			29
225	Waterloo, Iowa.				185				418	6,815	650			
226	Wilmington, N. C.	750	34					300	120	23,322	11,195		3,000	
227	Danville, Ill.		2,008						300	4,329	1,782			
228	Hazleton, Pa.			61	1,311					7,988	2,276			86
229	Auburn, N. Y.			385		1,300		1,499		32,514	6,327	1,262	17,732	
230	Poughkeepsie, N. Y.		13	324						110,264	9,530	894	83,830	
231	Orange, N. J.		2,061							26,750	4,083	2,280		
232	Petersburg, Va.								1,375	24,817	11,492	1,000	1,369	
233	Amsterdam, N. Y.			240						81,916	5,374	1,230	2,328	303
234	Waltham, Mass.	87			16,025				2,476	22,275	4,704	546	3,271	4,927
235	Norristown, Pa.	1,300								5,501	2,592			
236	Lewiston, Me.		667					2,900		11,745	6,308	438	354	
237	Green Bay, Wis.					1,208		79		9,672	6,289			1,673
238	Sheboygan, Wis.					143				8,361	4,325			
239	Moline, Ill.									6,533	450			
240	Oshkosh, Wis.						794		897	13,537	10,646			791
241	Elgin, Ill.			110	1,170					8,545	4,173			
242	Watertown, N. Y.									29,712	7,495			8,213
243	Muskogee, Okla.	625	323							11,137	1,241			8,747
244	La Crosse, Wis.						580	901		10,705	4,382	300		1,380
245	Newburgh, N. Y.			180						10,414	4,470	284		
246	Lynchburg, Va.				3,151			800	900	30,888	22,744		2,675	273
247	Colorado Springs, Colo.		168		1,289					23,199	6,920	600	1,087	1,843

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS					V.—HIGHWAYS		
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Super-vising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	Grand total.....	\$3,908,498	\$5,125,224	\$2,604,151	\$1,204,755	\$1,876,904	\$116,004,412	\$19,855,414	\$51,521,426	\$39,832,778	\$623,827	\$3,070,967	\$133,214,039	\$2,352,428
	Group I.....	2,408,165	1,666,501	1,867,074	423,123	898,727	67,275,690	11,048,314	36,881,630	17,308,386	257,525	1,779,935	65,561,719	1,148,373
	Group II.....	369,154	771,193	242,492	177,471	234,994	12,813,162	2,080,220	3,718,758	6,274,958	80,933	656,298	17,079,129	301,427
	Group III.....	672,904	1,454,448	349,222	338,048	470,493	18,514,514	3,262,668	6,766,230	8,238,609	282,589	964,488	25,755,591	310,805
	Group IV.....	296,875	885,469	158,239	168,999	179,333	11,738,480	2,199,057	3,411,343	5,557,061	176,190	394,829	14,989,002	363,935
	Group V.....	161,400	447,613	77,124	97,114	93,357	5,682,566	1,265,225	1,743,565	2,453,769	26,560	173,417	9,828,598	227,888

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$619,317	\$4,000	\$951,771		\$344,443	\$26,547,487	\$2,789,654	\$23,330,669		\$427,134	\$22,623,173	\$393,659	
2	Chicago, Ill.....	282,603	170,280	110,780	\$90,560	139,228	12,016,970	6,282,440	2,390,735	\$4,714,735	\$10,920	228,140	5,589,526	113,930
3	Philadelphia, Pa.....	164,497	208,227	111,274	14,000	28,800	7,174,641	361,159	3,113,894	3,553,493	11,400	134,725	5,127,174	205,639
4	Detroit, Mich.....	224,310	137,706	143,933	38,148	37,172	3,627,903	255,053	2,172,316	1,015,745	41,738	139,551	4,120,436	66,851
5	Cleveland, Ohio.....	9,460	183,481	120,582		37,342	2,596,039	131,278	1,254,048	975,900	8,452	228,273	3,535,028	
6	St. Louis, Mo.....	172,893	89,652		28,349	6,786	1,565,287	275,795	787,761	387,974	8,564	105,193	2,618,161	62,107
7	Baltimore, Md.....	98,436	28,179	85,039	35,639	37,567	2,257,851	567,183	698,930	874,887	23,859	92,986	3,120,198	16,899
8	Boston, Mass.....	243,981	164,083	121,316	52,091	46,941	3,805,060	805,491	844,766	1,984,836	48,566	121,401	3,132,983	
9	Los Angeles, Calif.....	500,272	179,534	65,848	42,197	65,826	1,601,873	142,610	622,858	738,178	25,167	73,060	5,204,584	168,084
10	Pittsburgh, Pa.....	69,037	78,923	118,159	36,097	38,496	2,674,088	87,338	682,575	1,697,141	67,258	139,776	3,579,043	93,760
11	San Francisco, Calif.....	53,092	83,055	22,037	16,411	23,874	745,658	245,958	480,492	3,000	2,700	13,510	1,086,847	27,460
12	Buffalo, N. Y.....	29,707	99,381	21,335	30,289	39,407	2,082,833	104,367	511,952	1,369,437	8,901	78,186	2,824,566	

Group II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.	\$70,939	\$77,940	\$6,897	\$18,322	\$36,551	\$1,753,567	\$166,463	\$564,706	\$662,257	\$8,759	\$151,392	\$1,716,909	\$35,807
14	Washington, D. C.	11,678	61,958	19,189	12,863	24,440	1,830,744	361,473	497,157	917,573	23,448	11,063	2,746,224	115,373
15	Newark, N. J.	82,349	131,695	40,511	19,952	33,909	3,175,720	508,899	471,819	1,030,056	6,803	158,649	1,304,112	8,572
16	Minneapolis, Minn.	14,591	150,430	-----	6,998	10,760	742,915	85,408	289,433	322,207	6,470	66,397	1,610,471	47,110
17	New Orleans, La.	80,577	24,527	7,500	31,928	30,385	1,088,607	814,067	176,633	373,606	-----	24,102	1,084,266	-----
18	Cincinnati, Ohio	-----	60,623	26,273	-----	34,290	618,365	43,841	332,520	302,620	6,940	32,944	3,397,617	-----
19	Kansas City, Mo.	-----	28,477	-----	34,089	19,185	535,983	38,451	277,549	193,826	617	22,041	1,617,782	11,334
20	Seattle, Wash.	32,993	38,509	16,780	11,861	10,591	918,710	108,232	177,414	375,234	15,890	42,470	1,488,262	73,277
21	Indianapolis, Ind.	27,423	72,587	19,465	15,143	16,461	878,709	113,974	154,017	275,239	5,355	36,124	957,912	8,074
22	Rochester, N. Y.	14,487	37,510	29,327	8,194	6,253	1,577,893	113,299	203,793	1,140,782	7,181	22,858	1,201,874	6,280
23	Jersey City, N. J.	55,148	86,942	90,751	18,122	2,199	992,843	56,612	484,217	379,376	-----	72,638	1,036,761	-----

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.	\$8,345	\$17,408	\$8,000	\$6,297	\$22,509	\$446,489	\$52,789	\$73,393	\$290,930	\$3,930	\$25,447	\$518,057	\$7,500
25	Toledo, Ohio	44,518	34,546	-----	9,416	19,781	478,674	56,595	247,241	131,381	6,957	36,500	726,074	-----
26	Portland, Oreg.	12,885	21,490	-----	17,894	10,847	440,629	64,060	263,691	40,024	39,134	33,720	714,642	-----
27	Akron, Ohio	22,769	37,059	3,462	4,472	5,400	329,821	62,613	133,057	128,691	-----	5,480	724,746	-----
28	Denver, Colo.	12,188	63,018	-----	9,135	29,643	412,869	49,956	376,656	27,756	3,997	64,504	1,047,258	18,111
29	Columbus, Ohio	31,025	15,428	20,657	10,500	26,396	672,248	84,910	188,883	365,461	8,640	24,354	564,188	-----
30	Providence, R. I.	32,168	23,149	10,688	11,988	3,750	618,494	301,634	171,281	102,917	15,958	26,704	1,041,187	7,031
31	Oakland, Calif.	36,238	33,927	1,723	12,763	52,542	310,313	42,930	201,599	44,749	-----	21,638	526,827	61,749
32	St. Paul, Minn.	22,426	58,034	-----	9,514	6,846	320,576	78,408	131,824	77,396	5,945	27,392	715,986	-----
33	Atlanta, Ga.	9,163	24,472	6,000	8,200	10,040	458,888	49,524	184,888	207,217	1,639	15,620	579,530	-----
34	Omaha, Nebr.	8,151	40,786	-----	3,680	2,909	222,054	26,316	69,997	90,304	4,509	30,928	431,578	-----
35	Birmingham, Ala.	28,140	6,498	-----	12,120	12,120	256,897	45,081	46,634	128,267	-----	37,015	348,283	-----
36	San Antonio, Tex.	7,470	10,293	3,000	9,500	21,388	366,425	23,185	78,422	224,409	3,020	37,389	542,707	7,081
37	Worcester, Mass.	3,968	38,036	13,262	6,167	4,399	404,658	113,482	97,896	173,273	10,667	9,341	875,729	18,751
38	Dallas, Tex.	12,605	-----	7,690	14,828	14,828	417,727	64,814	112,758	222,274	3,148	14,733	557,319	1,978
39	Richmond, Va.	19,549	27,929	6,942	9,595	12,669	367,987	31,876	95,250	207,958	400	32,608	425,181	-----
40	Syracuse, N. Y.	9,732	43,095	9,356	9,440	5,063	684,414	-----	312,290	358,924	13,200	-----	631,303	-----
41	New Haven, Conn.	22,814	39,626	1,940	8,469	3,916	294,631	30,413	137,909	99,893	6,638	19,778	438,342	5,861
42	Memphis, Tenn.	28,369	26,248	11,214	10,680	7,518	437,854	98,216	87,315	226,509	-----	25,814	524,716	-----
43	Dayton, Ohio	1,200	6,340	-----	4,421	14,218	297,315	36,091	47,784	194,822	5,405	13,213	437,150	8,323
44	Norfolk, Va.	3,251	22,302	-----	4,893	7,143	386,934	84,815	142,058	140,998	1,641	17,422	179,659	-----
45	Houston, Tex.	3,744	15,008	-----	10,540	14,680	413,824	188,705	42,250	167,947	-----	14,922	586,398	-----
46	Bridgeport, Conn.	8,092	41,785	13,721	1,500	8,000	391,176	65,929	100,725	222,922	-----	11,600	384,645	8,600
47	Youngstown, Ohio	2,840	17,731	-----	6,372	107,682	23,038	-----	16,049	56,378	-----	12,217	404,666	-----
48	Hartford, Conn.	12,660	39,866	27,637	6,381	10,750	622,201	29,304	169,295	279,812	21,622	22,168	466,181	-----
49	Fort Worth, Tex.	6,510	19,897	3,495	3,610	264,975	97,010	58,705	99,910	-----	-----	9,350	172,771	-----
50	Grand Rapids, Mich.	1,470	35,749	9,214	5,457	5,457	243,873	75,280	87,704	78,525	-----	2,364	262,200	-----
51	Springfield, Mass.	3,481	39,552	522	7,094	1,236	568,650	61,345	164,492	339,567	15,947	15,299	689,854	-----
52	Scranton, Pa.	2,880	24,368	-----	5,866	1,800	300,110	39,218	58,209	191,061	11,622	-----	401,698	3,607
53	Paterson, N. J.	1,694	34,753	7,731	1,200	6,180	435,065	170,433	60,643	185,880	1,000	17,109	431,672	-----

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	III.—CONSERVATION OF HEALTH—continued				IV.—SANITATION, OR PROMOTION OF CLEANLINESS					V.—HIGHWAYS			
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Super vising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued

54	Des Moines, Iowa.....	\$2,588	\$40,421	.....	\$2,520	\$4,080	\$324,594	\$183,497	\$84,767	\$83,679	\$10,909	\$11,742	\$422,765	\$19,599
55	Nashville, Tenn.....	14,841	8,580	\$6,309	1,875	8,108	166,437	5,181	64,259	88,027	.....	8,970	490,638	6,600
56	Trenton, N. J.....	.....	82,457	28,978	2,100	2,809	302,276	47,508	98,252	127,267	16,320	12,929	365,955	.....
57	Salt Lake City, Utah.....	7,580	28,894	1,678	2,864	12,778	135,200	19,102	40,045	50,787	3,267	21,999	422,010	8,306
58	Fall River, Mass.....	8,534	43,544	37,203	4,900	2,360	204,381	19,892	47,832	128,163	4,494	4,000	526,857	.....
59	Camden, N. J.....	2,482	21,496	92	.....	2,750	217,156	43,538	80,518	85,775	.....	7,325	340,444	25,116
60	Flint, Mich.....	20,568	28,897	4,532	5,330	5,330	257,546	47,658	53,025	151,645	.....	5,218	254,914	.....
61	Wilmington, Del.....	7,038	8,592	.....	1,620	1,728	276,361	16,357	76,785	174,619	.....	8,640	263,250	3,000
62	New Bedford, Mass.....	9,577	44,634	7,581	10,880	500	400,457	76,149	95,274	213,719	6,819	8,496	634,030	24,357
63	Cambridge, Mass.....	4,639	24,766	6,899	3,647	6,619	526,611	93,247	132,669	293,138	.....	10,657	520,627	3,481
64	Erie, Pa.....	14,270	26,757	4,457	1,868	1,868	125,013	22,664	39,568	62,751	.....	.....	236,034	.....
65	Tulsa, Okla.....	.....	21,829	.....	4,438	1,868	136,795	33,810	31,875	54,724	.....	18,386	146,312	5,779
66	Albany, N. Y.....	17,084	24,623	200	4,616	1,500	459,520	87,099	223,652	43,409	3,794	101,566	356,960	.....
67	Kansas City, Kans.....	1,705	9,283	.....	1,575	3,800	111,451	12,246	30,565	54,349	1,771	6,520	194,910	4,448
68	Yonkers, N. Y.....	16,298	26,493	18,129	5,890	5,120	506,780	26,310	97,474	345,335	.....	37,661	329,914	.....
69	Reading, Pa.....	8,611	19,911	13,814	2,500	6,125	224,719	64,182	66,481	70,711	6,652	7,693	262,871	.....
70	Duluth, Minn.....	13,695	21,300	1,652	9,748	3,327	103,442	33,568	89,720	14,199	1,015	15,940	282,654	2,230
71	Lowell, Mass.....	7,387	26,478	7,480	6,796	1,804	271,169	83,937	48,105	176,806	11,821	500	504,632	12,372
72	Spokane, Wash.....	12,584	15,656	.....	3,750	2,486	190,801	25,951	77,795	84,657	2,144	9,344	266,856	.....
73	Elizabeth, N. J.....	4,608	20,930	13,045	6,933	.....	239,856	39,244	120,081	74,661	.....	8,870	314,095	.....
74	Canton, Ohio.....	9,971	.....	17,051	.....	10,783	120,137	46,208	.....	70,288	.....	3,641	273,020	.....
75	San Diego, Calif.....	4,422	24,972	6,964	2,981	6,685	234,710	84,447	39,779	151,220	7,104	2,180	284,321	4,689
76	Oklahoma City, Okla.....	3,021	8,839	.....	1,890	2,130	122,767	17,971	84,415	60,603	.....	9,778	232,360	2,710
77	Tacoma, Wash.....	2,456	12,405	508	2,777	3,369	94,143	36,396	46,616	.....	10,117	2,014	252,245	7,982

78	Lynn, Mass.		9,724		3,788	1,938	371,074	37,289	32,858	308,092	804	7,383	354,853	9,486
79	Waterbury, Conn.	12,371			2,158	2,488	182,706	38,938	60,966	42,615	4,687	6,728	613,961	17,963
80	Utica, N. Y.	13,350		9,800		1,200	270,810	13,755	97,737	146,766	4,000	8,563	321,412	3,900
81	El Paso, Tex.	39,979		391		4,000	164,173	30,194	52,182	70,452	2,352	9,093	84,464	

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.		\$4,329		\$6,562	\$3,835	\$290,985	\$74,447	\$25,053	\$191,068		\$417	\$210,484	\$6,880
83	Fort Wayne, Ind.	37,946			3,200	1,160	125,980	21,113	49,130	45,177	\$1,500	9,060	147,721	4,140
84	Jacksonville, Fla.	24,046	7,449	\$4,788	7,365	7,365	312,656	88,896	161,832	30,798	2,238	28,807	393,098	
85	Knoxville, Tenn.	13,680	10,579	4,053	6,950	6,050	130,108	18,768	39,416	74,024		6,900	339,750	
86	Evansville, Ind.	2,744	6,283	2,100	1,650	1,800	83,901	11,099	37,269	32,622		3,911	119,934	
87	Lawrence, Mass.	7,237	8,370	21,133	3,532	4,468	303,632	34,379	30,998	225,628	7,829	4,798	381,438	4,293
88	Savannah, Ga.	7,420		900	1,249	10,219	260,232	30,476	85,924	161,181		32,681	115,762	
89	Schenectady, N. Y.	6,075	43,870	10,548	4,400	1,800	634,081	72,564	130,015	323,477	3,628	4,399	958,868	3,974
90	Allentown, Pa.	412	19,482	2,697		2,376	134,624	21,596	68,738	82,739		6,833	290,389	
91	Wichita, Kans.		9,648		4,585	2,269	111,354	14,939	43,037	45,841		7,637	128,600	7,253
92	Bayonne, N. J.	3,624	27,670	27,926		2,000	264,866	13,525	67,309	180,826		3,205	142,025	8,283
93	Long Beach, Calif.	7,600	18,285	3,600	3,500	4,200	358,514	87,651	57,496	177,417	16,097	19,863	417,687	60,777
94	Tampa, Fla.	5,116	2,470		2,140	1,800	208,797	22,274	49,842	133,568		3,116	183,443	
95	Harrisburg, Pa.	2,083	9,138	1,000	808	3,294	227,924	20,490	84,593	111,330	7,887	8,604	229,102	
96	Manchester, N. H.	1,400	18,169	7,164	2,000	2,800	220,914	41,972	25,777	143,551		3,600	286,219	16,538
97	Peoria, Ill.	3,549	12,425		928	928	137,572	15,478	41,786	77,581		2,727	192,782	
98	South Bend, Ind.	18,839			1,482	1,482	86,267	10,085	47,540	28,642			143,663	4,206
99	Hamtramck, Mich.	3,264	22,707		1,920	1,920	265,204	36,979	63,688	153,677		1,920	50,618	
100	St. Joseph, Mo.		8,765	500	1,496	1,508	52,838	13,476	29,752		2,219	3,716	147,212	10,913
101	Wilkes-Barre, Pa.		16,471			3,200	137,908	44,794	65,158	22,452		5,504	247,749	3,476
102	Gary, Ind.	2,209	20,637	85			90,697	14,180	61,873	14,644			129,802	9,186
103	Rockford, Ill.	3,020	13,165		1,920	1,920	86,788	36,344	15,149	26,026	3,621	5,648	229,447	10,053
104	Sioux City, Iowa.	1,800	10,737		3,004	3,004	147,345	56,463	32,350	50,796		7,736	116,597	5,390
105	Portland, Me.	2,492		1,897	1,574	4,049	163,876	81,753	53,508	22,656		5,959	478,372	89,466
106	Little Rock, Ark.	10,304	4,937		2,664	2,652	42,449	6,140	14,795	21,514			147,173	
107	Charleston, S. C.	4,322	7,412	1,173	1,200	3,800	120,047	27,714	46,679	40,334		5,320	96,351	
108	Sacramento, Calif.	7,544	15,439	900	6,700	15,981	232,128	52,328	51,084	166,798	750	11,168	164,754	9,060
109	Troy, N. Y.	6,500	12,070	1,075	1,709	650	231,122	16,107	113,378	78,932		17,705	186,280	
110	Binghamton, N. Y.	3,470	6,620		2,689	2,689	164,610	22,703	47,870	88,933	139	4,985	238,909	2,500
111	Saginaw, Mich.		10,133	4,145			66,291	16,594	41,184	5,923		2,590	144,769	1,167
112	Johnstown, Pa.	2,113	18,011	1,320	738	738	113,895	18,217	36,847	51,508	2,771	4,552	274,134	5,400
113	East St. Louis, Ill.	100	3,349			69	50,224	22,069	14,628	11,907		1,620	140,453	4,200
114	Terre Haute, Ind.	8,655	5,440	300			46,251	7,911	17,605	20,735			159,822	2,970
115	Pawtucket, R. I.	5,954	5,525		700	900	109,180	41,506	39,200	20,000	5,340	3,134	234,561	4,007
116	Highland Park, Mich.	5,345	19,709	1,900	3,695	2,144	146,806	3,298	93,662	34,865	7,396	7,685	359,161	

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GENERAL TABLES

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	III.—CONSERVATION OF HEALTH—continued				IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS		
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Super-vising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
117	Lansing, Mich.....	\$4,075	\$12,441	.....	\$1,368	\$1,368	\$162,398	\$18,298	\$29,402	\$103,271	\$4,766	\$6,659	\$165,488	.....
118	Passaic, N. J.....	3,092	17,817	\$3,966	.....	2,300	278,568	74,244	69,943	137,378	.....	.....	193,802	.....
119	Springfield, Ohio.....	.....	4,778	.....	.....	1,549	11,540	2,000	.....	8,940	.....	600	160,440	.....
120	Chester, Pa.....	48	4,100	1,500	1,127	.....	64,482	9,573	11,228	37,735	.....	5,946	99,310	.....
121	Hoboken, N. J.....	.....	24,207	6,195	1,500	.....	247,540	29,419	107,541	96,580	.....	17,000	90,053	.....
122	Racine, Wis.....	.....	11,290	.....	1,500	1,500	55,644	6,746	11,583	34,695	797	1,823	133,574	.....
123	Winston-Salem, N. C.....	624	16,510	356	2,826	5,651	99,141	18,860	21,321	54,377	.....	4,583	90,259	\$8,589
124	New Britain, Conn.....	1,017	12,365	250	1,200	3,500	103,154	51,948	24,034	18,393	6,454	2,325	193,106	.....
125	Chattanooga, Tenn.....	3,456	4,060	.....	2,449	2,454	57,990	8,907	11,312	35,946	.....	1,825	124,677	.....
126	Altoona, Pa.....	60	11,295	144	.....	420	43,159	8,976	16,991	12,777	.....	4,415	149,438	2,400
127	Mobile, Ala.....	11,228	2,097	.....	4,094	4,147	72,261	9,228	30,262	28,836	.....	3,935	106,946	2,200
128	Berkeley, Calif.....	8,855	14,326	.....	4,034	624	125,579	5,411	30,685	81,340	.....	8,143	177,529	3,492
129	Brockton, Mass.....	8,759	10,024	490	1,094	2,996	197,980	89,000	10,505	91,163	5,812	.....	251,176	9,274
130	Springfield, Ill.....	1,598	.....	.....	1,500	1,500	67,287	5,688	20,973	37,828	.....	2,156	79,842	.....
131	Bethlehem, Pa.....	256	3,212	2,820	1,500	.....	40,473	10,658	19,824	6,525	340	3,120	127,042	.....
132	Huntington, W. Va.....	258	7,115	.....	18	.....	89,453	17,617	5,401	66,435	.....	.....	87,564	360
133	Cicero, Ill.....	1,200	13,603	.....	948	600	133,078	23,419	47,511	60,348	.....	1,800	125,136	.....
134	Quincy, Mass.....	2,803	9,825	.....	1,855	547	174,939	37,038	25,781	109,141	.....	2,979	328,328	.....
135	Lincoln, Nebr.....	6,018	29,357	.....	3,120	1,205	65,084	26,487	33,522	.....	2,564	2,511	51,068	.....
136	Holyoke, Mass.....	.....	6,869	20,731	3,731	2,350	202,328	19,947	36,100	123,446	17,341	5,494	231,430	2,850
137	East Orange, N. J.....	4,395	13,032	4,650	2,239	.....	197,063	42,330	57,217	91,076	.....	6,440	188,592	10,060
138	Portsmouth, Va.....	2,700	6,290	.....	2,640	1,800	80,472	30,456	29,168	20,846	.....	.....	110,899	13,418
139	Covington, Ky.....	.....	2,018	600	915	915	125,300	12,923	34,748	74,789	.....	2,840	213,034	.....
140	Macon, Ga.....	5,725	4,321	.....	2,700	3,600	81,142	2,341	18,581	57,454	766	2,000	109,040	.....
141	Roanoke, Va.....	926	3,300	.....	1,767	1,100	97,241	11,342	26,468	57,965	.....	1,476	131,008	.....

142	Jackson, Mich.	10,382	8,503	1,604	1,604	52,292	32,985	13,211	2,910	3,236	95,496	
143	Shreveport, La.	7,724	7,792	2,700	3,485	136,097	15,294	37,767	75,979	7,057	138,057	2,700
144	Fresno, Calif.	1,400	7,452	7,200	2,400	60,242	24,275	30,530	3,037	2,400	134,214	4,661
145	Niagara Falls, N. Y.	2,601	17,238	8,918	2,132	205,033	7,854	55,190	138,449	3,590	185,731	
146	Lakewood, Ohio.	832	9,164	2,697		116,198	6,938	14,763	91,906	2,590	140,263	
147	Lancaster, Pa.	2,216	3,481	2,135		68,183	18,833	19,971	24,309	5,070	160,796	
148	Wheeling, W. Va.		6,814	2,264	3,200	84,577	7,322	21,654	55,601		133,744	
149	Pasadena, Calif.	8,336	15,073	2,784	2,784	203,313	92,828	42,531	67,265	5,691	314,777	23,438
150	Topeka, Kans.	300	7,991	2,000	5,102	97,067		77,145	12,780	300	100,182	2,400
151	Wichita Falls, Tex.	118		2,280	1,140	33,530		12,315	14,750	4,605	64,046	
152	Augusta, Ga.	450	616		2,640	69,069	7,948	21,080	33,441		151,825	
153	Kalamazoo, Mich.	465	12,072	2,386	2,386	47,905	19,265	22,122	2,849	1,730	106,816	2,200
154	Newton, Mass.	2,517	14,124	999	250	215,937	70,345	37,177	108,415		436,094	12,688
155	Atlantic City, N. J.	2,200	23,876	2,000	2,200	434,473		143,137	231,434	48,102	334,059	12,158
156	Decatur, Ill.		5,000	1,680		22,211		8,242	600	1,680	66,778	2,242
157	Davenport, Iowa.	1,468	10,061	1,535	3,120	83,123	14,921	24,161	42,111	1,990	116,971	3,973
158	Charlotte, N. C.	15,340	10,021	5,100	3,840	109,247	7,379	36,601	57,971	96	125,571	
159	Malden, Mass.	2,436	6,827	1,664	542	171,881	63,434	17,420	86,718	3,909	155,438	11,521
160	Oak Park, Ill.	3,007	12,279			112,321	2,823	29,990	76,275	3,224	126,191	1,700
161	Kenosha, Wis.		17,297	1,350	1,350	73,232	8,208	15,988	45,720	3,306	125,811	3,500
162	Hammond, Ind.	1,279	1,944	623		94,947	45,137	20,743	29,067		98,984	2,000
163	Mount Vernon, N. Y.		15,894	3,128	1,200	171,300	31,013	32,333	104,764	3,200	445,596	
164	Cedar Rapids, Iowa.		3,525	2,548		99,792	13,982	56,765	27,102	1,943	71,680	2,195

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$1,545	\$3,231	\$1,266		\$66,101	\$30,481	\$14,988	\$40,032	\$600	\$285,918	\$3,007
166	New Castle, Pa.		8,743			53,726	4,795	11,214	29,877	\$3,370	78,550	1,800
167	Beaumont, Tex.		5,300	3,600	\$2,400	48,030	34,369		13,661		127,444	
168	McKeesport, Pa.		4,168		870	104,193	8,051	44,733	51,409		146,156	3,720
169	York, Pa.	626	5,687	\$1,500	2,226	87,825	16,138	19,555	52,132		90,724	
170	Haverhill, Mass.	6,196	10,916	3,571	1,279	97,477	7,210	28,980	61,337		209,913	5,659
171	Bay City, Mich.		3,889		900	37,978	9,503	24,643		3,832	137,441	2,100
172	Elmira, N. Y.		11,839	1,740	1,800	66,210	5,495	11,179	42,637	2,866	160,692	3,853
173	Charleston, W. Va.	25	10,786	1,626	2,039	96,438	10,759	43,270	37,014	892	52,832	850
174	Medford, Mass.		7,375		500	137,940	35,524	29,653	72,074		139,085	4,990
175	Galveston, Tex.	6,348	2,524	1,780	1,500	75,709	7,954	6,942	59,973	840	143,362	1,920
176	Pontiac, Mich.	4,500	16,738	1,800	4,200	67,686	15,563	20,056	25,989	1,250	90,513	
177	Chelsea, Mass.	1,691	6,251	1,334	1,009	109,814	30,204	26,921	52,474	215	179,678	4,185
178	Stockton, Calif.					115,135	41,527	73,608			116,136	
179	Perth Amboy, N. J.	730	5,300	9,908	2,400	2,089	111,554	24,298	39,860	45,743	101,989	2,400

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS					V.—HIGHWAYS		
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Super-vising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
180	Pittsfield, Mass.	\$1,462	\$6,901	\$1,860	\$3,130	\$2,530	\$65,204	\$36,555	\$12,991	\$15,658			\$163,792	\$2,960
181	Lexington, Ky.	6,529	4,862	2,000	2,643	2,642	75,694	9,335	30,270	32,317		\$3,772	136,903	
182	Lima, Ohio	1,652	3,285			1,427	30,286	687	25,967			3,652	101,319	4,597
183	Madison, Wis.	450	13,627	1,500	1,614	1,614	163,226	78,984	25,830	36,936		21,376	126,804	10,029
184	Newport News, Va.	5,568	2,554				49,370	13,308	9,695	21,313		5,054	57,608	
185	Montgomery, Ala.	3,800	6,632		3,015	7,121	77,335	5,364	19,257	46,178		6,536	90,259	
186	Greensboro, N. C.	44	9,183		2,700	1,620	52,686	4,034	14,276	34,276			68,387	2,700
187	East Chicago, Ind.	906	7,902	2,951			120,818	38,558	39,447	40,996		1,817	61,951	5,252
188	New Rochelle, N. Y.	3,689	14,644	9,684			244,514	43,398	69,779	129,290		2,047	521,644	5,406
189	Columbus, Ga.	14,072	122		2,699	2,712	78,711	4,488	18,332	51,768	\$546	3,587	64,616	
190	Evanston, Ill.	2,474	11,057	8,721	1,357	1,290	128,568	14,885	85,269	21,034		7,380	151,907	9,397
191	Pueblo, Colo.	5,469	3,296	4,607	920	920	22,377	9,674	8,561	1,604		2,638	131,548	4,918
192	Fitchburg, Mass.	3,987	9,982		488	2,217	72,620	26,445	20,159	24,612	1,404		239,187	10,443
193	San Jose, Calif.	2,220	8,421		2,406	7,071	55,727	9,619	41,914	5,194			77,456	
194	Waco, Tex.	3,198	2,000		1,920	3,600	41,416	1,172	12,941	20,071		7,232	175,988	
195	Muskegon, Mich.	1,530	10,109	1,851	3,017		73,490	24,852	22,246	24,517		1,875	48,724	
196	Brookline, Mass.	15,054	12,000	492	2,766	2,823	236,937	31,694	51,918	148,913		4,412	335,903	14,933
197	Salem, Mass.		2,331		1,400	1,400	156,109	74,197	24,686	54,790	1,336	1,200	189,299	7,357
198	Jamestown, N. Y.	4,394	9,372		1,879		56,543	13,048	15,147	26,632	1,507	209	138,544	
199	Butte, Mont.	953		436	1,920		126,915	56,285	23,960	44,870		1,800	83,986	2,400
200	Williamsport, Pa.		6,152	47	1,500		16,830	3,536	12,270	987		37	121,155	1,367
201	Muncie, Ind.	204	4,847				30,823	2,610	13,916	14,297			64,438	2,528
202	Hamilton, Ohio	3,276	5,054			1,212	26,315	5,942	5,010	15,363			65,671	
203	Lorain, Ohio	292	6,409				28,825	5,694	9,019	9,280		4,832	107,182	
204	Everett, Mass.	1,647	8,310		1,705	200	110,279	67,863	14,600	37,697		219	109,149	

206	Chilcopee, Mass.	1,407	6,928	1,807	1,109	66,858	7,388	14,800	47,665			190,874	6,652
206	Springfield, Mo.	349	1,519	1,500	640	31,549	7,854	14,564	6,391	412	2,326	67,158	2,100
207	Battle Creek, Mich.		6,905	2,080		20,249	3,588	15,864		797		78,790	2,200
208	Durham, N. C.	1,675		500	500	66,705	18,682	24,978	26,306		1,740	73,927	2,178
209	Columbia, S. C.	1,965	1,500	3,000	828	66,199	6,896	13,704	41,705		4,300	114,539	
210	Dubuque, Iowa.	2,231	5,981	1,900	900	64,141	10,688	33,453	16,620	1,680	1,900	104,431	1,800
211	Stamford, Conn.	2,667	5,476	469	1,115	138,745	28,804	18,031	81,335		575	199,300	
212	Joliet, Ill.		4,370			22,252	136	16,403	6,713			108,685	2,465
213	Aurora, Ill.	810	3,169	74	1,020	45,266	13,574	13,652	16,841		1,699	86,749	
214	Superior, Wis.	3,908	4,578	850	1,210	44,485	7,668	16,180	18,983		1,667	82,187	2,646
215	Council Bluffs, Iowa.		3,868	900		49,625	19,038	21,132	5,906		3,549	82,579	7,108
216	Rock Island, Ill.		3,480		981	36,204	3,066	19,739	13,399			38,534	
217	Taunton, Mass.	2,224	4,718	1,604	1,004	50,750	19,128	19,637	9,265	2,700		138,740	4,145
218	Portsmouth, Ohio.	1,033	3,221			24,858	4,564	940	16,794	1,311	1,249	68,200	
219	Quincy, Ill.	2,181	2,596	660		32,096	7,265	6,000	18,631			84,983	50
220	New Brunswick, N. J.		3,083	2,820	1,500	112,441	6,219	21,024	82,198		3,000	103,373	4,500
221	Austin, Tex.	3,585	1,366	1,920	1,140	66,617	22,184	16,039	26,468	300		104,975	
222	Ogden, Utah	230		1,577	2,190	34,075	1,162	15,156	12,841	2,416	1,600	87,275	3,955
223	Kokomo, Ind.	2,466	675			27,528	6,291	13,707	5,035		2,496	47,927	
224	Easton, Pa.	300	3,039	2,250		86,378	4,349	16,562	62,429		3,038	100,939	2,114
225	Waterloo, Iowa.	98	5,072	1,000		37,090	3,795	7,737	13,343		2,215	58,738	2,376
226	Wilmington, N. C.	6,041	1,237	500	337	84,928	6,891	63,896	4,761	330		86,073	
227	Danville, Ill.		2,547			44,857	10,891	6,882	25,734	900	400	53,478	2,000
228	Hazleton, N. Y.		5,146	480		31,083	8,615	11,928	10,540			118,704	
229	Auburn, N. Y.	1,652	3,434	1,192	716	71,313	10,365	36,608	23,405		935	126,577	3,499
230	Poughkeepsie, N. Y.	69	7,791	6,528	1,061	83,566	599	26,942	53,184		841	111,115	5,966
231	Orange, N. J.	2,026	11,890	4,829	1,642	94,351	12,519	5,024	73,358		3,450	91,592	2,640
232	Petersburg, Va.	6,456	2,450	2,050		49,126	2,014	37,799	5,713		3,900	55,328	
233	Amsterdam, N. Y.	2,371	13,945	3,954	2,311	79,772	12,664	20,636	44,872		1,600	128,589	1,396
234	Waltham, Mass.	499	5,267	1,971	1,100	90,262	35,638	18,295	45,329			161,214	5,419
235	Norristown, Pa.		2,909			22,425	8,857	1,144	10,500	16	1,908	69,454	130
236	Lewiston, Me.	4,232		413		27,316	5,914	4,619	16,783			127,005	7,332
237	Green Bay, Wis.	200	1,600			27,086	2,480	12,002	10,032	227	2,345	115,608	6,399
238	Sheboygan, Wis.		4,036			44,514	9,131	16,745	17,661		977	123,149	3,048
239	Moline, Ill.	1,272	3,811		1,000	40,893	3,999	21,180	14,889		1,325	54,347	
240	Oshkosh, Wis.		2,100			35,494	11,314	18,587	4,086		1,507	158,666	6,402
241	Elgin, Ill.		3,972	300	100	29,840	13,173	6,066	10,502		100	56,279	929
242	Watertown, N. Y.		8,943	1,221	2,304	38,952	10,783	18,609	9,860			158,440	
243	Muskogee, Okla.		4,349	1,800		16,695	2,073	2,069	12,554			74,580	618
244	La Crosse, Wis.	140	4,503			30,145	6,409	6,035	14,675	490	2,536	96,239	1,920
245	Newburgh, N. Y.	303	2,743	2,574		67,688	4,119	14,948	45,780	1,000	1,841	147,959	3,674
246	Lynchburg, Va.		5,191			67,797	17,485	21,563	28,749			104,052	6,193
247	Colorado Springs, Colo.	1,924	6,085	2,448	2,792	19,444	7,890	7,404			4,150	92,517	6,448

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	V.—HIGHWAYS—continued						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS						
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	Super- vising depart- ment	Charities			
											Outdoor poor relief	Poor in insti- tutions	Care of children	Other charities
	Grand total.....	\$64,284,490	\$11,912,332	\$3,235,541	\$8,667,210	\$36,537,263	\$972,911	\$5,251,864	\$89,406,120	\$1,288,663	\$10,895,593	\$10,272,388	\$8,685,976	\$3,223,947
	Group I.....	31,345,293	7,006,343	461,546	6,400,835	16,428,915	578,342	2,192,072	55,109,763	702,361	5,037,420	6,437,856	6,019,036	2,850,747
	Group II.....	8,274,089	1,674,346	906,109	671,096	4,339,898	59,406	852,768	14,680,930	114,355	922,201	1,195,055	1,360,335	104,241
	Group III.....	12,600,527	1,678,420	1,102,563	761,745	7,686,261	295,479	1,319,801	10,522,139	235,236	2,426,422	1,530,893	749,772	184,753
	Group IV.....	7,223,038	930,538	348,564	464,888	4,986,073	20,566	651,400	5,660,865	140,627	1,411,859	588,826	404,398	59,588
	Group V.....	4,841,543	622,685	416,769	368,646	3,096,116	19,118	235,833	3,432,433	96,084	1,094,991	519,758	126,435	24,618

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$10,105,740	\$2,843,789	-----	\$5,625,176	\$3,654,809	-----	-----	\$18,835,392	\$304,897	\$523,918	\$1,480,085	\$3,856,807	\$2,661,586
2	Chicago, Ill.....	3,888,776	1,604,842	-----	142,138	2,400,595	\$451	-----	5,776,688	-----	687,310	832,547	318,770	4,000
3	Philadelphia, Pa.....	2,024,208	55,123	\$15,000	141,287	2,380,047	143,146	162,780	6,182,902	40,751	179,710	707,196	96,772	-----
4	Detroit, Mich.....	2,577,390	280,744	-----	38,662	922,097	1,185	227,517	3,688,008	41,712	930,476	298,699	115,942	-----
5	Cleveland, Ohio.....	1,620,905	366,960	-----	-----	845,312	132,137	569,714	2,002,674	17,596	55	210,064	72,867	54,008
6	St. Louis, Mo.....	949,019	157,352	380,936	-----	1,068,747	-----	-----	2,650,414	21,187	221,396	131,856	122,477	22,755
7	Baltimore, Md.....	1,568,544	147,914	-----	-----	1,208,831	180,610	-----	1,600,654	-----	116,006	508,937	64,750	30,619
8	Boston, Mass.....	1,458,133	578,130	59,227	677	992,383	-----	44,433	4,350,571	168,424	1,052,535	452,485	147,070	27,927
9	Los Angeles, Calif.....	3,431,263	100,891	-----	-----	919,130	-----	585,216	3,209,021	20,273	891,070	363,796	281,609	-----
10	Pittsburgh, Pa.....	2,111,575	588,506	-----	-----	699,910	-----	85,302	2,080,898	29,896	44,055	904,185	4,454	-----
11	San Francisco, Calif.....	417,258	73,420	6,383	-----	562,326	-----	-----	2,143,860	7,650	28,644	387,434	579,473	15,025
12	Buffalo, N. Y.....	1,192,482	203,272	-----	452,905	776,728	120,813	78,366	2,579,676	29,910	362,245	151,572	358,045	34,827

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$383,191	\$600,735	\$162,261	\$24,598	\$391,034	\$56,142	\$63,141	\$1,825,186	\$285	\$242,060	\$242,953	\$174,128	-----
14	Washington, D. C.....	1,732,469	48,366	-----	-----	475,680	-----	374,336	2,907,943	33,169	13,287	97,822	335,289	\$23,846
15	Newark, N. J.....	537,284	96,010	2,671	241,313	359,417	667	62,178	2,354,849	-----	133,440	138,119	170,518	12,674
16	Minneapolis, Minn.....	523,191	82,010	416,551	77,705	422,519	2,230	45,165	971,905	13,443	30,377	23,949	147,830	29,146
17	New Orleans, La.....	673,255	101,875	1,200	-----	308,935	-----	-----	313,298	2,473	16,558	45,721	37,694	2,324

18	Cincinnati, Ohio	1,481,018	104,880	63,828	522,055	126,344	1,143,330	1,432	119,480	141,728	15,610	1,984
19	Kansas City, Mo.	941,969	71,532	303,807	371,517	115,909	1,392,710	15,773	39,881	168,949	52,909	4,169
20	Seattle, Wash.	778,450	362,256	.....	250,000	36,019	486,348	.....	31,573	43,267	2,163	1,104
21	Indianapolis, Ind.	565,940	53,912	16,496	264,714	18,536	747,915	32	10,864	81,783	113,263	783
22	Rochester, N. Y.	368,190	80,990	36,300	198,296	508,267	794,540	367	18,719	232,448	102,515	168,597
23	Jersey City, N. J.	561,261	66,610	.....	139,214	265,760	3,896	1,742,902	39,020	42,233	140,554	168,336
												26,261

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.	\$225,272	88,227	\$35,885	.....	\$227,470	\$1,240	\$12,463	\$524,007	.....	85,486	\$44,458	\$23,284	.....
25	Toledo, Ohio	348,103	116,153	4,579	.....	257,149	.....	.....	134,782	.....	39,733	.....	.....	.....
26	Portland, Oreg.	132,360	15,280	.....	\$2,057	262,780	225,067	77,019	47,322	.....	11,642	.....	850	.....
27	Akron, Ohio	542,542	22,393	.....	2,847	155,821	.....	1,143	111,670	.....	60,782	.....	.....	.....
28	Denver, Colo.	485,181	40,246	116,585	33,122	263,654	.....	90,359	709,460	\$11,200	81,457	51,571	74,000	\$83,066
29	Columbus, Ohio	618,850	12,552	.....	.....	.....	.....	52,786	63,829	10,311	29,622	.....	4,443	4,252
30	Providence, R. I.	543,938	84,064	37,670	26,867	261,958	941	78,698	280,021	.....	64,869	84,152	2,000	.....
31	Oakland, Calif.	211,906	85,254	.....	.....	169,549	.....	48,369	21,302	.....	3,820	.....	.....	13,818
32	St. Paul, Minn.	148,535	78,444	131,466	14,180	322,004	.....	21,359	291,650	9,447	40,102	40,467	.....	.....
33	Atlanta, Ga.	298,650	18,278	.....	.....	201,310	.....	61,292	524,208	.....	49,552	18,000	17,800	10,700
34	Omaha, Nebr.	204,419	1,139	.....	.....	195,000	.....	31,020	10,724	10,724	.....	.....	.....	.....
35	Birmingham, Ala.	181,779	46,130	21,073	.....	60,348	.....	38,953	10,900	2,306	.....	.....	.....	.....
36	San Antonio, Tex.	392,402	11,981	9,110	.....	79,468	.....	42,664	58,122	.....	13,863	4,260	.....	.....
37	Worcester, Mass.	371,798	13,122	106,824	40,539	264,767	.....	58,928	895,517	20,064	214,419	80,252	.....	.....
38	Dallas, Tex.	383,215	17,972	.....	.....	132,063	.....	22,096	236,546	.....	1,909	17,423	.....	.....
39	Richmond, Va.	258,737	16,968	9,980	.....	112,322	27,174	.....	240,310	.....	34,964	74,214	21,089	750
40	Syracuse, N. Y.	378,225	2,931	.....	.....	190,876	.....	59,271	436,012	23,886	66,931	99,221	153,631	.....
41	New Haven, Conn.	148,960	83,498	26,234	23,727	146,994	.....	3,068	208,106	9,747	29,523	68,633	6,476	10,955
42	Memphis, Tenn.	277,453	48	14,789	.....	185,893	.....	46,533	417,468	.....	5,420	.....	19,313	.....
43	Dayton, Ohio	214,695	3,719	72,363	.....	131,049	.....	7,101	194,308	.....	39,155	.....	482	5,145
44	Norfolk, Va.	60,175	80,641	.....	.....	88,843	.....	.....	141,530	10,844	31,084	43,702	14,200	14,050
45	Houston, Tex.	410,959	69,597	4,063	.....	101,779	.....	.....	155,145	.....	17,751	.....	10,638	.....
46	Bridgeport, Conn.	146,896	74,532	11,531	7,000	130,927	235	4,724	329,012	31,744	103,283	103,606	14,840	.....
47	Youngstown, Ohio	179,554	52	9,656	.....	103,007	.....	112,397	45,748	.....	9,481	.....	.....	.....
48	Hartford, Conn.	189,779	84,741	76,412	40,345	116,079	.....	775	226,162	9,987	26,718	133,976	1,657	2,283
49	Fort Worth, Tex.	74,250	1,962	.....	.....	93,339	.....	3,220	40,206	.....	16,700	.....	.....	.....
50	Grand Rapids, Mich.	84,456	28,563	.....	32,623	103,045	596	12,917	92,525	.....	52,604	.....	.....	1,919
51	Springfield, Mass.	229,476	61,525	43,300	102,678	204,805	34	48,036	179,723	10,886	80,759	69,236	1,611	7,715
52	Seranton, Pa.	187,298	15,791	.....	.....	92,945	.....	.....	.....	.....	.....	.....	.....	.....
53	Paterson, N. J.	264,263	18,266	17,648	13,974	97,511	.....	93,202	131,745	.....	23,145	38,600	.....	.....

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number.	CITY	V.—HIGHWAYS—continued						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS						
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	Super- vising depart- ment	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
54	Des Moines, Iowa.....	\$87,565	\$71,249	-----	\$8,161	\$201,044	-----	\$35,147	\$92,728	-----	\$7,271	-----	-----	-----
55	Nashville, Tenn.....	173,573	169,292	\$17,643	-----	75,067	-----	48,463	176,442	-----	12,478	-----	-----	-----
56	Trenton, N. J.....	173,964	3,151	17,503	26,720	144,617	-----	-----	98,224	\$8,000	45,812	\$42,262	\$4,150	-----
57	Salt Lake City, Utah.....	297,722	9,955	15,087	4,956	80,852	-----	5,332	38,220	-----	2,996	-----	-----	-----
58	Fall River, Mass.....	287,480	14,764	65,738	23,112	127,503	-----	8,270	427,371	-----	204,051	76,181	-----	-----
59	Camden, N. J.....	169,720	1,708	-----	18,753	125,147	-----	-----	87,304	3,653	23,964	61	2,075	\$1,514
60	Flint, Mich.....	182,816	12,409	-----	-----	59,889	-----	-----	248,751	2,400	73,243	-----	-----	-----
61	Wilmington, Del.....	111,745	2,831	-----	6,498	96,703	\$28,932	13,541	6,931	-----	6,931	-----	-----	-----
62	New Bedford, Mass.....	358,761	80,782	-----	18,419	122,254	-----	29,457	316,631	16,448	176,136	83,840	5,694	-----
63	Cambridge, Mass.....	861,260	19,583	6,718	12,574	111,701	-----	5,010	324,130	-----	140,441	46,924	-----	-----
64	Erie, Pa.....	62,464	9,764	500	12,000	119,385	-----	26,142	500	-----	-----	-----	-----	-----
85	Tulsa, Okla.....	72,927	-----	14,992	-----	55,124	-----	3,269	20,643	-----	4,200	-----	-----	-----
66	Albany, N. Y.....	110,130	56,182	-----	19,168	166,253	-----	5,247	299,221	6,869	23,315	46,186	87,664	4,400
67	Kansas City, Kans.....	72,504	6,447	-----	-----	112,511	-----	-----	12,012	-----	-----	-----	400	300
68	Yonkers, N. Y.....	71,499	-----	-----	55,189	190,999	-----	8,227	357,951	3,600	33,997	20,939	155,010	-----
69	Reading, Pa.....	149,038	10,400	7,815	490	70,978	-----	18,150	1,381	-----	1,381	-----	-----	-----
70	Duluth, Minn.....	98,924	41,158	37,612	35,608	60,153	189	6,780	24,402	-----	-----	-----	1,030	13,387
71	Lowell, Mass.....	232,318	16,629	34,608	43,299	165,411	-----	-----	371,548	7,522	228,202	135,824	-----	-----
72	Spokane, Wash.....	105,790	22,911	49,061	-----	91,485	-----	17,609	32,879	-----	6,200	-----	3,600	2,250
73	Elizabeth, N. J.....	114,651	4,012	-----	42,284	97,833	-----	55,315	78,714	3,183	31,058	11,196	2,457	550
74	Canton, Ohio.....	192,762	2,220	-----	-----	78,038	-----	-----	53,198	-----	7,207	-----	-----	-----
75	San Diego, Calif.....	128,567	14,004	12,227	-----	124,126	-----	708	17,234	-----	-----	-----	-----	4,403
76	Oklahoma City, Okla.....	183,766	8,845	-----	-----	54,888	-----	2,151	32,358	-----	14,471	-----	-----	236
77	Tacoma, Wash.....	116,441	52,653	-----	579	65,000	-----	6,590	25,632	-----	1,073	-----	-----	-----

78	Lynn, Mass.....	140,840	53,317	25,608	24,756	68,010	11,051	244,055	11,379	185,567	42,842		
79	Waterbury, Conn.....	225,919	27,637	24,138	25,556	78,768		159,658	2,878	26,564	38,270	48,351	
80	Utica, N. Y.....	65,768	2,772		24,770	124,193		195,848	9,278	18,588	14,588	73,377	
81	El Paso, Tex.....	34,749		145		49,074		38,098		8,192			2,000

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	\$50,787	\$13,345	\$37,402	\$8,575	\$74,659		\$18,536	\$90,884	\$5,346	\$47,382	\$37,396	
83	Fort Wayne, Ind.....	53,457	6,422			78,128		10,574				\$600	\$400
84	Jacksonville, Fla.....	260,504	10,794			131,700			204,125		11,681	800	8,332
85	Knoxville, Tenn.....	225,359	32,899			65,646		3,146			8,300		2,500
86	Evansville, Ind.....	60,486	7,888	742		50,235		888	22,284		9,784		
87	Lawrence, Mass.....	188,004	50,329	8,606	39,853	85,783		510	222,196	6,848	77,193	126,224	6,316
88	Savannah, Ga.....	40,648	974			62,943		11,197	63,798		32,099	105	300
89	Schenectady, N. Y.....	53,538	17,265		25,994	160,397		4,680	150,460	18,054	68,139	50,112	15,189
90	Allentown, Pa.....	108,780	18,210	20,428	3,000	60,371			2,000		2,000		5,100
91	Wichita, Kans.....	35,191	31,326			45,240		9,491	84,715		18,849		5,000
92	Bayonne, N. J.....	89,745	2,817		11,218	75,181		5,316	114,114		18,737		
93	Long Beach, Calif.....	213,601	58,126	10,964		72,326		2,468	49,165	8,735	14,777		8,870
94	Tampa, Fla.....	85,923	21,428			90,592		84,500	150,585		6,052	1,800	3,600
95	Harrisburg, Pa.....	139,330	5,029	1,525	6,000	77,218			4,000				
96	Manchester, N. H.....	103,807	40,633	8,158	45,691	50,268		2,096	66,856	3,889	47,167		4,800
97	Peoria, Ill.....	68,953	21,535	460		101,843	\$390	101	251				
98	South Bend, Ind.....	87,245	21		774	95,743		5,674	25,000				
99	Hamtramck, Mich.....	19,781				24,960		5,877	76,732	5,317	41,937		
100	St. Joseph, Mo.....	71,992	7,125		1,230	50,233		5,719	23,032		17,850		
101	Wilkes-Barre, Pa.....	145,882	11,792	2,886	3,689	90,608		19,415	2,000		1,800		150
102	Gary, Ind.....	59,766	1,736			56,674	2,440						
103	Rockford, Ill.....	139,356	5,558	10,422	1,346	45,331		16,881	8,592		4,877	500	1,300
104	Bloux City, Iowa.....	23,381	21,495		8,733	56,460		1,178	1,562		1,562		
105	Portland, Me.....	182,667	35,477	41,383	39,634	119,276	3,553	14,926	178,446	8,002	64,457	83,761	17,228
106	Little Rock, Ark.....	105,676				27,459		14,038	103,113		8,166		600
107	Charleston, S. C.....	37,383	211			55,951		2,808	189,195	6,953	22,859	12,741	60,666
108	Sacramento, Calif.....	44,631	3,958			78,015	5,746	23,144	38,749		22,131		
109	Troy, N. Y.....	73,421	11,957	6,265	4,620	89,251	100	696	264,855	6,782	56,723	26,582	114,905
110	Binghamton, N. Y.....	122,732	30,187	21,518	2,844	37,857		1,310	360,705	4,465	14,461	27,964	75,138
111	Saginaw, Mich.....	50,376	28,716		1,155	55,997		1,468	46,084		84,252		
112	Johnstown, Pa.....	210,899	9,407	1,118	4,605		647		42,058				
113	East St. Louis, Ill.....	87,135	369	859		48,228		139					
114	Terre Haute, Ind.....	89,739	3,529			60,000		3,584	10,500		2,100		300
115	Pawtucket, R. I.....	148,880	4,138	64	11,019	59,967		8,491	63,798	3,155	25,598	10,391	
116	Highland Park, Mich.....	263,774	25,189			48,644		21,534	364,310		20,973		

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	V.—HIGHWAYS—continued						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS						
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Water-ways	Repair for compensation	Total	Super- vising depart- ment	Charities			
											Outdoor poor relief	Poor in insti- tutions	Care of children	Other charities
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
117	Lansing, Mich.....	\$65,531	\$11,980	\$23,812		\$62,324		\$1,841	\$43,602	\$3,518	\$28,655		\$5,041	
118	Passaic, N. J.....	128,204		6,356	\$10,000	46,867		2,315	67,647		17,829	\$19,886	19,832	
119	Springfield, Ohio.....	101,957				58,483			143,425		4,443			
120	Chester, Pa.....	41,982	1,584			55,744			12,349		1,250			
121	Hoboken, N. J.....	62,580	404			37,069			52,454	4,737	7,380			
122	Racine, Wis.....	34,672	17,532	7,384	1,910	68,508	\$1,000	2,668	24,057		17,059	6,908		
123	Winston-Salem, N. C.....	24,754	7,201	214		49,403		98	143,735		13,321			
124	New Britain, Conn.....	103,550	7,788	22,115	11,529	47,453		671	89,746	6,463	34,023	17,671	5,437	
125	Chattanooga, Tenn.....	62,032	3,208	2,004		51,559		5,786	181,188		8,224	300	2,100	
126	Altoona, Pa.....	93,260	4,022		5,571	38,799		5,396	3,275		3,275			
127	Mobile, Ala.....	61,526	3,432			39,035		753	47,952		5,795		2,400	
128	Berkeley, Calif.....	48,273	9,642			47,481		68,691	27,747	730	18,036		7,170	
129	Brockton, Mass.....	132,378	27,234	152	10,776	69,906		1,599	162,887	7,381	94,002	35,990		
130	Springfield, Ill.....	24,107	1,388	4,118		47,578		2,591	12,805		4,562			
131	Bethlehem, Pa.....	33,977	13,699	1,357	12,752	57,854		7,403	2,800					
132	Huntington, W. Va.....	42,643	235			42,845		1,481	28,717		13,720	1,095		
133	Cicero, Ill.....	70,688	400			54,048			3,924		3,924			
134	Quincy, Mass.....	202,927	32,361	9,517	5,960	63,993		13,570	188,868	4,136	40,922	9,866		
135	Lincoln, Nebr.....	40,226	907		3,735			6,200	24,870		5,725			
136	Holyoke, Mass.....	91,289	28,843	11,332	53,162	41,670		2,275	182,626	4,578	118,491	58,363		
137	East Orange, N. J.....	44,175	8,277	21,356	24,258	79,301		1,165	25,441	3,272	15,032	3,137		
138	Portsmouth, Va.....	57,647	11,153			26,382		2,299	22,984		510	7,362	1,440	
139	Covington, Ky.....	128,339	1,810	210		78,826		3,849	16,103					
140	Macon, Ga.....	51,467				46,724		7,849	157,653		5,921	120	600	
141	Roanoke, Va.....	93,376	5,744			27,527		4,421	39,095		7,699	5,862	180	

142	Jackson, Mich	24,931	15,797	1,426	761	51,499	1,084	162,908	4,138	20,921	4,893	655	635
143	Shreveport, La	47,829	5,307			54,494	24,727	25,765		3,671	1,369	11,330	1,125
144	Fresno, Calif	43,046	2,468			75,744	6,394	6,434					
145	Niagara Falls, N. Y.	103,891	11,444		14,660	55,418	35	313	5,070	11,071			
146	Lakewood, Ohio	75,496	18,008			46,561		228		3,828			
147	Lancaster, Pa	81,204	390		2,959	63,941		12,302		2,633			
148	Wheeling, W. Va.	80,544	5,920			37,290		5,486					
149	Pasadena, Calif	81,756	15,297	1,007		67,092		120,107		31,378			
150	Topeka, Kans	25,212	6,366		1,400	52,762		12,042		22,304			
151	Wichita Falls, Tex	47,412				14,674		1,960		3,149			
152	Augusta, Ga	96,096	1,117	2,147		50,839		1,626	254,051	4,500	100	2,551	300
153	Kalamazoo, Mich	29,527	17,072	150	1,880	51,635	4,352	39,151	4,417	29,488		3,670	
154	Newton, Mass	235,446	37,467	23,448	38,615	84,433		40,029	5,237	22,309	11,765		
155	Atlantic City, N. J.	133,799	480			149,438	2,303	35,881	124,548	15,942	1,946	1,000	1,500
156	Decatur, Ill	28,121	3,049			33,366		3,250		3,250			
157	Davenport, Iowa	39,212	5,629	1,917	3,268	60,198		2,774					
158	Charlotte, N. C	71,120	629			48,629		5,193	9,245	2,247			5,598
159	Malden, Mass	44,356	10,292	34,116	10,149	45,004		48,564	2,527	32,037	14,000		
160	Oak Park, Ill	80,312	4,761	320	627	86,247		2,224		1,800			
161	Kenosha, Wis	43,589	8,675	2,354	1,853	55,024		10,816	44,730	3,980	36,030	4,720	
162	Hammond, Ind	40,905	1,216	510		49,353		7,086	7,086		7,086		
163	Mount Vernon, N. Y.	308,631	6,220	1,200	28,828	99,327		10,990	104,591	3,739	5,428	7,408	38,084
164	Cedar Rapids, Iowa	24,062	6,988	2,562		33,865		2,008	900	900			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$203,130	\$1,629	\$11,356	\$10,097	\$38,610		\$17,489	\$47,573	\$4,637	\$32,633	\$6,810	
166	New Castle, Pa	24,478	2,345			49,927			23,656	1,500	5,611	2,561	
167	Beaumont, Tex	83,020	26,293			17,683		478	3,413		1,879		
168	McKeesport, Pa	85,532	4,733			45,153		7,018					
169	York, Pa	41,507	2,789			41,511		4,917	1,310		810		
170	Haverhill, Mass	98,471	19,055	14,927	17,687	53,781	\$32	301	277,876	5,260	76,016	44,275	
171	Bay City, Mich	44,872	48,608		3,296	38,473		92	42,663		7,819		
172	Elmira, N. Y.	61,805	949	14,378	6,990	72,717			99,489	4,250	8,176	13,999	\$9,411
173	Charleston, W. Va.	20,306	1,246			30,430			17,264		4,775		\$1,498
174	Medford, Mass	59,020	9,545	14,657	9,885	40,788			42,162	2,635	21,719	17,808	1,000
175	Galveston, Tex	91,042	7,469	4,806		38,125			219,289		1,004		
176	Pontiac, Mich	43,542	1,836	2,495	3,676	34,541		4,423	70,984		100		
177	Chelsea, Mass	100,062	4,477	19,314		49,214		2,426	112,893	7,899	103,754		
178	Stockton, Calif	30,043	7,034			61,306		17,753	13,888				
179	Perth Amboy, N. J.	44,549	2,293		14,283	35,897		2,567	22,266	900	7,792	1,903	8,131

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	V.—HIGHWAYS—continued						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS						
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Water-ways	Repair for compensation	Total	Super- vising depart- ment	Charities			
											Outdoor poor relief	Poor in insti- tutions	Care of children	Other charities
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
180	Pittsfield, Mass.....	\$53,710	\$11,783	\$23,570	\$9,058	\$62,409		\$302	\$45,503	\$1,912	\$21,152	\$17,581		
181	Lexington, Ky.....	66,875	4,145	5,457		58,325		2,001	52,874		11,867	7,900	\$10,513	\$6,000
182	Lima, Ohio.....	55,383	4,022			37,317			3,266		1,013			
183	Madison, Wis.....	42,202	6,923	16,787	5,432	41,634		3,797	23,929					
184	Newport News, Va.....	35,755	1,534			20,280		39	31,325		5,445	517		500
185	Montgomery, Ala.....	47,809	11,268			24,519		6,663	16,426		6,965	40		
186	Greensboro, N. C.....	39,318				26,369			15,075		9,471			
187	East Chicago, Ind.....	9,839	6,134			40,726								
188	New Rochelle, N. Y.....	378,998			34,173	94,287		8,780	81,649	4,196	7,621	5,865	19,560	
189	Columbus, Ga.....	25,715	3,313			34,274		1,314	96,776		6,962	100	600	
190	Evanston, Ill.....	82,845	7,909		448	42,481		8,827	1,590		160			
191	Pueblo, Colo.....	46,094	8,493	3,644	378	56,448		11,883	2,959		900			
192	Fitchburg, Mass.....	138,152	10,196	7,625	14,829	53,843		4,099	198,310	5,610	76,158	18,975		
193	San Jose, Calif.....	20,571	6,038	5,102		41,827		3,918						
194	Waco, Tex.....	116,851	1,113	19,176		38,291		557	18,941		7,970			
195	Muskegon, Mich.....	19,716	772			28,236			53,134	3,391	49,743			
196	Brookline, Mass.....	164,437	36,478	3,059	32,295	81,586		3,115	28,247	778	15,528	8,703	3,240	
197	Salem, Mass.....	84,456	29,539	10,600	9,309	44,541	\$3,497		130,314	3,628	98,611	22,567		
198	Jamestown, N. Y.....	65,204	15,693		7,848	48,629		1,180	158,723	3,961	16,077	29,047		
199	Butte, Mont.....	6,762	82	23,362		51,380			1,841					
200	Williamsport, Pa.....	36,494	21,702	11,956	2,466	42,148		5,022	40,164	3,060	8,756	11,571	776	
201	Muncie, Ind.....	22,982	1,561			35,192		2,175	2,221		1,200			
202	Hamilton, Ohio.....	47,254	125	18,192					9,578		2,290			
203	Lorain, Ohio.....	72,176	4,628			29,586	792		8,575		8,575			
204	Everett, Mass.....	37,550	12,371	13,140	7,020	39,062			72,619	5,275	59,629	5,061		

205	Chilcope, Mass.	86,196	35,075	4,682	25,488	20,801			93,806	6,120	55,563	19,334		
206	Springfield, Mo.	26,523	1,610			22,788		4,206	29,771		3,854		31,327	2,300
207	Battle Creek, Mich.	26,787		2,761	1,867	43,040		2,135	4,125		1,850			
208	Durham, N. C.	41,170	2,162			28,886			21,725		3,000			7,200
209	Columbia, S. C.	67,453	2,473		31	44,585		26	27,297		8,033	890	1,150	2,000
210	Dubuque, Iowa.	99,924				54,226		8,481			1,798			
211	Stamford, Conn.	83,878	18,341	27,315	5,667	57,461		8,510	53,886	1,467	24,378	7,623	1,048	
212	Joliet, Ill.	77,349	3,551			25,585			1,800					
213	Aurora, Ill.	43,459	6,583			36,617								
214	Superior, Wis.	82,765	10,595	520	1,971	33,990				2,478				
215	Council Bluffs, Iowa.	28,720	16,747			27,893		2,111						
216	Rock Island, Ill.	9,076			1,512	27,946								
217	Taunton, Mass.	110,035	15,131	3,116	6,318				90,568	2,333	46,832	41,061		
218	Portsmouth, Ohio.	45,094	566			21,618		932	57,009		2,106			
219	Quincy, Ill.	46,437	2,576			32,180		2,789	9,180			2,298		
220	New Brunswick, N. J.	26,321	1,261		8,741	49,866		12,084	32,576	1,800	14,480	14,147	2,149	
221	Austin, Tex.	108,975							71,662		12,801	400	1,175	
222	Ogden, Utah	27,900	6,151	11,342	7,078	30,849			6,129		1,415		1,900	720
223	Kokomo, Ind.	16,114	1,141			30,000		672						
224	Easton, Pa.	50,031	3,747	11,712	9,010	23,548		777						
225	Waterloo, Iowa.	16,324	498	37		37,904		1,599						
226	Wilmington, N. C.	65,910				20,163			48,759		1,968	300		
227	Danville, Ill.	17,856	2,365			30,255			1,200		1,200			
228	Hazleton, Pa.	80,722	40		4,574	32,502		806						
229	Auburn, N. Y.	53,905	3,992		9,952	55,229			48,247	4,731	10,905	13,472	14,071	
230	Poughkeepsie, N. Y.	27,233		6,014	10,520	45,546		15,836	51,042	4,702	5,506	29,830		
231	Orange, N. J.	22,185	658	8,039	9,938	48,012		120	42,839		13,575	21,914		
232	Petersburg, Va.	29,710				25,618			23,564		5,639	12,465	100	360
233	Amsterdam, N. Y.	73,356	2,179	1,411	9,649	37,098		3,500	26,342	1,800	14,109	9,433		
234	Waltham, Mass.	83,882	8,712	13,046	11,761	36,473		1,921	47,561	2,275	31,084	11,751		
235	Norristown, Pa.	56,941	680		1,850	9,873			42		42			
236	Lewiston, Me.	71,117	4,862	4,982	22,190	14,465		1,757	65,404	3,000	37,700	10,050	4,221	
237	Green Bay, Wis.	42,889	30,839	1,888	946	31,365	100	1,082	23,785	1,623	16,387	5,775		
238	Sheboygan, Wis.	66,159	14,082	4,644	2,947	24,582		7,687	23,691	2,295	13,905	7,391		
239	Moline, Ill.	22,947	1,639		1,040	27,000		1,721	58,547		1,080			
240	Oshkosh, Wis.	37,998	31,192	27,159	2,557	44,898		8,460	34,593	1,850	16,668	16,075		
241	Elgin, Ill.	26,685	2,966			25,475		244	1,800		1,800			
242	Watertown, N. Y.	58,214	2,554	24,911	16,835	51,401		4,525	72,629	3,096	27,410	19,040		
243	Muskogee, Okla.	45,223		1,678		22,968		4,093	64,385		1,500			1,350
244	La Crosse, Wis.	23,376	18,216	1,010	4,382	28,948	14,697	3,690	2,557		2,557			
245	Newburgh, N. Y.	80,347	1,083	16,701	4,065	40,099		1,990	92,523		17,755	49,790	14,258	
246	Lynchburg, Va.	56,673	4,867			24,040		12,279	81,607		1,500	11,466		1,800
247	Colorado Springs, Colo.	28,987	15,599		556	40,927			4,841		3,750			

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS— continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections			Total	Schools	Libraries	Total	Educa- tional recrea- tion	General recrea- tion	Parks and trees
		General hospitals	Insane in insti- tutions	Institi- tions for adults	Institi- tions for minors	Proba- tion boards and officers							
	Grand total.....	\$32,029,638	\$6,823,953	\$10,245,708	\$4,103,084	\$1,836,870	\$591,419,963	\$571,827,138	\$19,592,825	\$49,934,122	\$5,013,419	\$11,998,113	\$32,922,590
	Group I.....	18,801,941	3,534,771	7,299,615	3,004,202	1,422,804	280,736,807	271,519,197	9,217,610	26,228,474	3,587,134	5,967,646	16,683,694
	Group II.....	4,916,695	2,993,608	1,984,028	754,346	310,066	65,826,269	63,180,649	2,645,620	6,509,557	810,516	1,318,671	4,380,370
	Group III.....	4,198,646	215,226	642,836	271,076	64,279	124,068,015	120,080,895	3,987,120	9,198,596	609,634	2,323,331	6,365,631
	Group IV.....	2,797,422	22,792	179,902	36,885	18,566	76,901,826	74,448,947	2,452,879	5,321,296	37,694	1,651,915	3,631,687
	Group V.....	1,314,934	57,556	140,327	30,575	21,155	43,887,046	42,597,450	1,289,596	2,676,199	68,441	746,650	1,861,208

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$7,761,257		\$2,121,866		\$115,974	\$106,849,383	\$104,776,966	\$2,072,417	\$6,340,679	\$1,516,494	\$585,227	\$4,238,958
2	Chicago, Ill.....	1,976,638	\$116,060	817,398	\$677,569	346,366	41,706,477	40,505,403	1,201,074	5,889,659	507,594	1,730,633	3,651,432
3	Philadelphia, Pa.....	1,459,628	1,237,420	1,280,769	996,495	204,161	22,950,452	22,357,448	593,004	2,940,674	454,483	627,285	1,858,906
4	Detroit, Mich.....	977,018	441,725	650,769	132,270	99,397	15,926,234	14,884,501	1,041,733	2,127,167	99,978	533,349	1,493,840
5	Cleveland, Ohio.....	923,043	244,493	288,590	139,964	51,994	15,701,056	14,696,907	1,104,149	555,001	9,650	8,592	451,759
6	St. Louis, Mo.....	873,151	746,899	243,316	217,108	50,269	8,970,582	8,603,909	366,673	1,269,484	234,510	294,268	740,706
7	Baltimore, Md.....	214,986	293,231	145,593	173,269	33,198	7,566,535	7,282,113	284,422	1,010,040	45,808	205,695	698,546
8	Boston, Mass.....	1,795,162		466,565	20,896	219,517	14,606,581	13,813,945	792,636	2,453,964	132,875	739,259	1,581,830
9	Los Angeles, Calif.....	996,243	85,357	300,185	182,955	87,533	21,067,550	20,292,640	774,910	851,657	77,941	426,531	347,185
10	Pittsburgh, Pa.....	226,100	440,740	390,498	79,965	10,651,150	10,170,377	480,773	628,696	135,683	201,853	291,180	
11	San Francisco, Calif.....	673,053	103,193	219,596	51,776	78,106	5,954,020	5,761,083	193,937	917,284	167,944	322,168	527,272
12	Buffalo, N. Y.....	1,151,772	40,383	343,226	51,402	56,294	8,786,787	8,473,806	312,982	1,244,160	204,274	237,806	802,080

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.	\$279,290	\$481,701	\$323,436	\$27,034	\$54,329	\$7,236,309	\$6,953,530	\$282,779	\$1,320,711	\$375,029	\$153,296	\$792,416
14	Washington, D. C.	495,046	1,147,297	647,192	106,636	8,359	7,311,263	7,125,598	185,665	1,091,966	149,339	142,689	799,938
15	Newark, N. J.	709,596	711,826	244,374	186,174	48,230	6,132,053	7,848,077	283,978	889,498	50,117	52,621	486,730
16	Minneapolis, Minn.	622,696	17,793	90,857	47,085	28,749	7,182,250	6,742,739	439,511	753,315	52,340	213,296	487,679
17	New Orleans, La.	17,800	34,807	122,882	33,939		3,647,320	3,575,240	72,080	254,941	35,849	55,493	163,599
18	Cincinnati, Ohio.	545,514	101,911	129,339	38,664	47,832	6,628,840	6,353,275	275,565	113,644	8,475	16,998	87,971
19	Kansas City, Mo.	547,788	166,583	178,185	183,407	47,061	5,326,632	5,120,603	206,029	843,415	37,821	125,477	230,117
20	Seattle, Wash.	210,974	44,854	67,006	76,881	7,920	4,808,110	4,526,857	271,253	396,570	34,547	132,111	229,912
21	Indianapolis, Ind.	468,679	77,519	604	13,135	11,254	6,051,765	4,807,912	243,853	501,343	30,000	164,361	317,022
22	Rochester, N. Y.	145,542	1,085	98,523	10,965	16,446	6,097,340	5,901,911	195,429	631,166	46,799	197,264	387,003
23	Jersey City, N. J.	974,105	308,642	83,450	30,426	39,966	4,409,165	4,224,917	184,248	472,978		64,995	407,983

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.	\$282,309		\$40,605	\$127,855		\$2,908,902	\$2,778,176	\$125,726	\$191,651		\$38,624	\$152,927
25	Toledo, Ohio.	44,068		60,981			4,164,535	3,991,081	173,454	153,905	\$15,535	15,878	122,492
26	Portland, Oreg.	12,694		22,136			3,759,096	3,759,096		338,264	7,327	145,107	185,770
27	Akron, Ohio.	37,251		13,637			2,744,160	2,699,887	44,263	59,056		200	88,856
28	Denver, Colo.	391,621		86,566	16,179	\$13,800	4,327,068	4,177,875	149,191	614,153	64,168	67,011	482,974
29	Columbus, Ohio.			13,221		1,980	3,227,415	3,165,412	62,003	110,869		58,508	52,061
30	Providence, R. I.	138,000					3,193,550	3,155,550	38,000	255,354	16,631	60,014	178,710
31	Oakland, Calif.			1,303	2,361		4,273,247	4,139,388	133,859	397,486	27,045	188,331	192,000
32	St. Paul, Minn.	153,239		48,395			3,398,640	3,170,184	228,456	341,987	30,095	90,635	215,257
33	Atlanta, Ga.	374,340		64,131			2,982,135	2,887,632	94,503	157,337	6,600	37,282	113,605
34	Omaha, Nebr.						3,399,782	3,322,338	77,444	184,838	6,012	66,454	110,372
35	Birmingham, Ala.	6,000		2,594			1,998,344	1,901,403	96,941	74,185	6,162	24,871	43,152
36	San Antonio, Tex.	27,285		12,714			1,779,258	1,745,752	33,506	195,437	10,182	22,239	163,016
37	Worcester, Mass.	577,760			3,022		3,274,101	3,143,801	130,300	190,997		71,317	119,680
38	Dallas, Tex.	202,014		15,200			1,935,606	1,910,754	24,852	225,300	4,307	54,061	166,332
39	Richmond, Va.	91,765		7,534	9,964		1,836,231	1,790,269	36,962	108,438	300	18,179	84,954
40	Syracuse, N. Y.	80,935	\$7,808		3,580		2,508,699	2,490,893	17,806	215,103	17,006	55,620	142,477
41	New Haven, Conn.	25,026	44,441		6,671	6,634	2,717,674	2,632,389	85,285	201,880	2,619	24,706	174,555
42	Memphis, Tenn.	373,422			19,313		1,625,986	1,547,961	78,025	311,208	62,856	95,499	153,353
43	Dayton, Ohio.	69,100		80,426			2,199,200	2,053,415	145,785	90,450		32,960	57,490
44	Norfolk, Va.	5,000		19,367	3,283		1,356,215	1,318,701	37,514	54,823	4,565	50,258	
45	Houston, Tex.	99,330		17,632	9,794		2,060,977	2,019,362	41,615	180,205	28,804	62,704	88,697
46	Bridgeport, Conn.	18,026	52,413				1,984,562	1,886,320	98,242	158,047	1,000	30,675	124,372
47	Youngstown, Ohio.	34,467				5,100	1,800	2,141,198	2,069,633	71,565	145,061	9,769	135,292
48	Hartford, Conn.	2,619	42,792			8,130	2,641,743	2,591,743	50,000	292,040	10,797	70,999	210,244
49	Fort Worth, Tex.	23,506					1,417,069	1,386,327	30,742	117,148	7,068	50,978	59,102
50	Grand Rapids, Mich.	31,522		6,480			2,690,982	2,573,158	117,824	185,452	29,412	18,881	142,159
51	Springfield, Mass.	6,976			2,541		2,879,384	2,714,084	165,300	293,003	22,499	69,058	201,446
52	Scranton, Pa.						1,905,232	1,875,161	30,071	128,238	23,200	43,324	61,714
53	Paterson, N. J.	70,000					2,338,186	2,270,921	67,265	127,778		38,905	88,873

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS— continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections			Total	Schools	Libraries	Total	Educa- tional recrea- tion	General recrea- tion	Parks and trees
		General hospitals	Insane in insti- tutions	Institi- tions for adults	Institi- tions for minors	Proba- tion boards and officers							

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued

54	Des Moines, Iowa	\$85,487					\$2,620,061	\$2,582,813	\$87,778	\$147,086	\$810	\$49,470	\$98,800
55	Nashville, Tenn.	107,897		\$17,104	\$31,043	\$7,920	872,857	842,637	30,260	124,277	2,500	32,602	50,215
56	Trenton, N. J.	8,621					1,951,046	1,887,024	63,122	122,068		27,413	94,680
57	Salt Lake City, Utah			14,888	10,845	2,880	2,079,812	2,018,770	60,638	178,040	6,731	65,107	101,742
58	Fall River, Mass.	147,139					1,938,008	1,861,798	76,810	139,861		31,472	108,380
59	Camden, N. J.	50,000	\$0,087				1,756,494	1,721,723	34,771	68,491		25,757	42,734
60	Flint, Mich.	173,108					1,450,009	1,394,275	55,824	88,274		40,208	48,066
61	Wilmington, Del.						1,136,305	1,090,475	45,830	95,308	788	18,580	75,031
62	New Bedford, Mass.	84,017				406	1,873,848	1,804,423	69,425	138,236		86,408	101,833
63	Cambridge, Mass.	130,900				105	1,411,749	1,348,410	63,330	224,380		40,311	175,019
64	Erie, Pa.	500					1,446,608	1,400,685	30,873	25,204	4,072	1,405	10,127
65	Tulsa, Okla.			16,443			1,606,640	1,564,398	42,242	97,245		1,000	90,245
66	Albany, N. Y.	100,912	28,366			309	1,310,822	1,245,168	71,664	184,455	4,084	15,530	164,841
67	Kansas City, Kans.	3,233		6,550		1,200	1,481,280	1,442,384	38,896	62,247		8,190	54,057
68	Yonkers, N. Y.	140,305				4,100	2,413,081	2,379,121	33,960	109,502	2,544	10,408	90,450
69	Reading, Pa.						1,009,430	1,040,122	20,308	75,816	15,080	11,500	49,146
70	Duluth, Minn.			8,510		1,475	1,722,088	1,600,070	62,312	81,407	4,761	37,241	39,365
71	Lowell, Mass.						1,538,828	1,502,414	36,412	79,453		21,134	58,319
72	Spokane, Wash.	5,642		17,138		3,749	1,732,967	1,698,878	64,089	130,030	6,525	36,232	87,282
73	Elizabeth, N. J.	30,000	270				1,450,010	1,413,114	36,896	54,052		30,663	23,300
74	Canton, Ohio	6,882		10,100			1,249,401	1,232,066	16,405	22,907	1,458	543	20,996
75	San Diego, Calif.	12,771					1,771,443	1,605,524	75,919	239,080	25,804	49,300	163,926
76	Oklahoma City, Okla.			17,651			1,614,189	1,578,191	35,998	66,020	5,448	2,661	58,811
77	Tacoma, Wash.			16,400		9,159	1,435,162	1,389,748	45,404	120,780	15,274	7,991	103,468

78	Lynn, Mass.	400			2,987	1,343,128	1,373,281	68,843	136,197		33,635	105,262
79	Waterbury, Conn.	6,143	33,099			1,691,472	1,650,829	40,643	106,196	2,323	13,918	92,637
80	Utica, N. Y.	73,991			4,760	1,363,362	1,284,394	78,968	91,812		23,028	68,784
81	El Paso, Tex.	9,624		17,052		964,769	952,839	31,930	86,407	5,092	21,523	62,799

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$10,000			\$6800	\$1,085,869	\$1,025,761	\$60,108	\$107,888		\$24,474	\$83,414
83	Fort Wayne, Ind.					1,404,534	1,319,582	84,952	91,162		10,321	80,841
84	Jacksonville, Fla.	48,000		\$18,590		775,276	742,943	32,333	132,172	\$2,924	53,142	76,106
85	Knoxville, Tenn.	184,968			5,525	786,877	758,607	28,270	19,031		3,174	10,857
86	Evansville, Ind.	10,000				1,082,640	1,003,966	78,674	137,201	110	44,499	92,592
87	Lawrence, Mass.				2,616	1,361,838	1,316,895	44,943	72,066		25,512	46,554
88	Savannah, Ga.	20,500		3,900		395,615	366,991	28,624	53,191		17,723	35,468
89	Schenectady, N. Y.	6,566				1,635,874	1,600,874	35,000	64,694		14,911	49,783
90	Allentown, Pa.					877,789	859,632	18,157	44,068		10,438	33,638
91	Wichita, Kans.			8,766		1,240,548	1,216,465	24,083	124,696	3,253	18,414	103,029
92	Bayonne, N. J.	100,377				1,685,749	1,656,332	39,417	58,411		8,279	50,132
93	Long Beach, Calif.	6,734				1,808,083	1,714,044	94,039	235,677		169,152	66,526
94	Tampa, Fla.	121,358		14,175	3,600	561,242	534,338	26,904	60,464		30,729	29,735
95	Harrisburg, Pa.	4,000				1,174,151	1,154,151	20,000	67,384		19,541	47,843
96	Manchester, N. H.					824,662	784,228	40,434	44,498		7,799	36,699
97	Peoria, Ill.			251		979,622	942,557	37,065	121,318		21,354	99,964
98	South Bend, Ind.	25,000				1,338,268	1,276,726	61,542	126,439		83,337	93,102
99	Hamtramck, Mich.	26,178		3,300		706,534	695,235	11,299	2,640		2,640	
100	St. Joseph, Mo.			5,682		926,039	884,954	41,085	64,726		15,990	48,736
101	Wilkes-Barre, Pa.					951,484	951,484		72,702		6,193	66,509
102	Gary, Ind.					1,320,957	1,260,488	60,469	190,378		1,200	189,178
103	Rockford, Ill.	2,025				1,054,623	1,000,614	54,009	70,935		8,498	62,437
104	Sioux City, Iowa.					1,312,931	1,270,130	42,801	70,017	3,707	14,864	51,446
105	Portland, Me.					967,111	942,613	24,498	92,185	500	24,728	66,957
106	Little Rock, Ark.	99,347				615,427	602,949	12,478	16,131	1,688	466	13,978
107	Charleston, S. C.	82,500			3,476	435,460	435,460		45,910	6,161	8,043	31,706
108	Sacramento, Calif.	11,618				1,553,854	1,517,328	36,526	189,780	6,150	56,632	126,998
109	Troy, N. Y.	51,393	\$8,470			1,819,849	803,849	16,000	40,323		19,385	20,938
110	Binghamton, N. Y.	221,656	14		4,077	1,114,206	1,091,683	22,523	39,559		3,382	36,177
111	Saginaw, Mich.	11,832				1,104,865	1,063,223	41,642	24,718		8,757	15,961
112	Johnstown, Pa.				708	1,007,201	1,007,201		27,241		12,378	14,863
113	East St. Louis, Ill.					683,631		14,896	68,901		6,701	59,200
114	Terre Haute, Ind.	7,200				1,139,104	1,094,293	44,811	105,148		12,110	93,038
115	Pawtucket, R. I.	20,671		13		756,589	733,729	22,860	33,183		4,754	28,429
116	Highland Park, Mich.	339,260		4,077		1,261,630	1,221,513	40,117	68,397		44,818	23,579

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS— continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections			Total	Schools	Libraries	Total	Educa- tional recrea- tion	General recrea- tion	Parks and trees
		General hospitals	Insane in insti- tutions	Institi- tions for adults	Institi- tions for minors	Proba- tion boards and officers							
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
117	Lansing, Mich	\$5,788				\$600	\$952,865	\$934,438	\$18,427	\$71,706	\$1,791	\$6,356	\$63,559
118	Passaic, N. J.	10,000					1,163,949	1,136,162	27,787	51,516		14,613	36,903
119	Springfield, Ohio	129,405		\$9,577			673,449	651,075	22,374	18,204			18,204
120	Chester, Pa.	5,000		6,099			713,659	711,309	2,350	13,429		3,415	10,014
121	Hoboken, N. J.	40,337					1,472,330	1,438,356	33,974	81,628		37,243	44,385
122	Racine, Wis.						905,076	874,631	30,445	64,206	3,632	18,631	42,043
123	Winston-Salem, N. C.	122,291		4,693		3,430	604,406	594,267	10,139	15,290		7,168	8,122
124	New Britain, Conn.	5,086	\$14,308			3,469	937,005	907,005	30,000	44,509		5,584	38,925
125	Chattanooga, Tenn.	148,422		7,608	\$11,500	2,134	503,394	473,394	30,000	23,793		2,556	21,437
126	Altoona, Pa.						774,249	774,249		13,306		9,436	3,870
127	Mobile, Ala.	37,657				2,100	469,520	468,420	1,100	31,892		6,857	25,035
128	Berkeley, Calif.	1,811					1,390,373	1,328,445	61,928	86,734		42,617	44,117
129	Brockton, Mass.	24,994				511	938,334	909,482	28,852	28,951		9,326	19,625
130	Springfield, Ill.			5,243			824,052	793,825	30,227	95,157		49,261	45,896
131	Bethlehem, Pa.	2,800					754,630	722,661	31,969	13,041		1,398	11,643
132	Huntington, W. Va.	5,111		8,791			980,508	959,724	20,784	19,705			19,705
133	Cicero, Ill.						736,970	723,188	13,772	7,417			7,417
134	Quincy, Mass.	134,944					908,585	875,368	33,219	141,835		77,820	64,015
135	Lincoln, Nebr.	19,145					1,005,457	976,599	28,858	58,461	660	15,989	41,812
136	Holyoke, Mass.				1,194		925,836	892,153	33,683	64,167		30,203	33,964
137	East Orange, N. J.	4,000					972,359	921,054	51,305	44,856		23,491	21,365
138	Portsmouth, Va.	6,000		6,278		1,374	383,117	380,117	3,000	17,264		3,918	13,346
139	Covington, Ky.	2,401		13,702			351,870	340,750	11,120	18,630			18,630
140	Macon, Ga.	143,751		7,261			385,534	378,215	7,319	27,713		8,015	19,698
141	Roanoke, Va.	4,660		20,264			579,878	565,577	14,301	13,542		857	12,685

142	Jackson, Mich.	131, 876			626, 916	609, 501	20, 415	45, 913		3, 137	42, 776
143	Shreveport, La.		3, 350		517, 836	503, 892	13, 944	50, 909		26, 775	24, 134
144	Fresno, Calif.	6, 434			1, 104, 708	1, 104, 708		89, 040		40, 419	48, 621
145	Niagara Falls, N. Y.	5, 061			1, 057, 917	1, 036, 420	21, 497	55, 507		26, 219	37, 288
146	Lakewood, Ohio.	169			1, 066, 700	1, 014, 797	51, 913	21, 613		3, 667	18, 946
147	Lancaster, Pa.				517, 492	514, 492	3, 000	13, 961		1, 300	12, 661
148	Wheeling, W. Va.		3, 486		897, 526	850, 886	46, 640	16, 509		14, 106	2, 404
149	Pasadena, Calif.	1, 237			1, 534, 639	1, 477, 980	76, 659	233, 315		37, 234	196, 087
150	Topeka, Kans.		4, 490		665, 204	641, 979	23, 225	44, 904	500	18, 057	26, 847
151	Wichita Falls, Tex.	2, 374			386, 070	377, 862	8, 208	36, 492		9, 250	27, 242
152	Augusta, Ga.	236, 374	10, 226		534, 431	534, 106	325	30, 324		4, 870	15, 454
153	Kalamazoo, Mich.	1, 571			824, 222	786, 585	37, 637	40, 056		13, 230	26, 826
154	Newton, Mass.			718	1, 150, 683	1, 073, 201	77, 482	167, 724		61, 584	106, 140
155	Atlantic City, N. J.	100, 000			1, 504, 141	1, 453, 066	51, 075	168, 250		132, 668	35, 582
156	Decatur, Ill.				627, 552	605, 490	22, 062	43, 578	191	12, 428	30, 959
157	Davenport, Iowa				882, 999	846, 490	36, 509	78, 320	5, 983	30, 880	41, 457
158	Charlotte, N. C.			1, 400	539, 852	529, 064	10, 788	6, 104		1, 626	4, 479
159	Malden, Mass.				640, 796	606, 610	34, 186	80, 187		8, 450	71, 737
160	Oak Park, Ill.				908, 331	885, 124	23, 207	52, 313		16, 470	35, 743
161	Kenosha, Wis.				771, 149	735, 897	35, 252	58, 365	39	8, 285	50, 041
162	Hammond, Ind.				1, 049, 877	1, 019, 603	30, 274	65, 155		7, 176	57, 979
163	Mount Vernon, N. Y.	48, 132		1, 800	1, 176, 424	1, 142, 540	33, 884	47, 688		26, 175	21, 513
164	Cedar Rapids, Iowa				823, 520	802, 894	20, 626	35, 915	405	3, 106	32, 404

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$3, 493			\$359, 890	\$352, 880	\$7, 001	\$16, 001		\$7, 092	\$8, 909
166	New Castle, Pa.		\$13, 281	\$ 703	690, 669	675, 451	15, 218	9, 970		4, 415	5, 535
167	Beaumont, Tex.			1, 534	392, 217	391, 690	527	23, 559		1, 015	22, 544
168	McKeesport, Pa.				712, 008	704, 008	8, 000	14, 089		7, 230	6, 859
169	York, Pa.	500			605, 075	602, 803	2, 272	23, 632		8, 416	15, 216
170	Haverhill, Mass.	150, 454		\$1, 371	665, 796	665, 322	39, 474	50, 092		9, 002	41, 090
171	Bay City, Mich.	25, 833			691, 792	668, 828	22, 964	11, 836		105	11, 731
172	Elmira, N. Y.	42, 867			643, 313	630, 756	12, 557	27, 937		9, 786	18, 152
173	Charleston, W. Va.	2, 445		9, 044	615, 336	605, 804	9, 532	10, 413		7, 859	2, 554
174	Medford, Mass.				665, 621	648, 716	16, 905	55, 405		17, 182	38, 223
175	Galveston, Tex.	215, 619		2, 646	389, 017	389, 017		19, 217		3, 831	15, 386
176	Pontiac, Mich.	70, 884			653, 915	637, 918	15, 997	27, 493		17, 763	9, 730
177	Chelsea, Mass.	400		840	669, 774	644, 096	25, 678	62, 474		28, 895	33, 579
178	Stockton, Calif.	13, 888			835, 994	797, 131	38, 863	78, 388		35, 858	42, 530
179	Perth Amboy, N. J.	6, 500	40		607, 416	590, 976	16, 440	14, 996		5, 999	8, 997

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued
 [See note at head of this table, p. 254]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS— continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections			Total	Schools	Libraries	Total	Educa- tional recreation	General recreation	Parks and trees
		General hospitals	Insane in insti- tutions	Institi- tions for adults	Institi- tions for minors	Proba- tion boards and officers							
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
180	Pittsfield, Mass.....	\$4,766			\$92		\$693,204	\$655,754	\$37,450	\$23,780		\$7,104	\$16,676
181	Lexington, Ky.....	20,000		\$26,494			388,595	379,711	8,884	33,338		5,516	27,822
182	Lima, Ohio.....	331		1,922			523,902	508,844	15,058	5,866			5,866
183	Madison, Wis.....	23,929					934,567	895,408	39,159	73,278	\$24,502	8,791	39,985
184	Newport News, Va.....	1,793		21,270		\$1,800	305,294	304,094		2,218		160	2,068
185	Montgomery, Ala.....	4,309		5,112			306,119	299,966	6,153	28,811	1,746	11,131	15,934
186	Greensboro, N. C.....			5,604			498,634	483,886	14,748	1,355			1,355
187	East Chicago, Ind.....						595,532	564,396	31,136	66,792		6,124	60,668
188	New Rochelle, N. Y.....	42,480				1,927	1,045,941	1,016,715	30,226	123,560		2,569	120,991
189	Columbus, Ga.....	85,048		4,066			294,746	289,552	5,194	33,535			19,768
190	Evanston, Ill.....	900				540	1,019,883	982,785	37,098	76,216		32,276	43,940
191	Fueblo, Colo.....			2,059			543,219	534,458	8,760	50,930	4,304	3,762	42,834
192	Fitchburg, Mass.....	98,270			297		580,958	568,836	12,072	27,473		8,290	19,183
193	San Jose, Calif.....						862,905	845,881	17,024	39,697		21,771	17,926
194	Waco, Tex.....	10,131		840			489,072	475,111	13,961	34,600			34,600
195	Muskegon, Mich.....						668,472	625,351	43,121	21,945	12,952	6,278	2,715
196	Brookline, Mass.....						676,120	612,239	63,881	207,431		74,470	132,961
197	Salem, Mass.....	4,236			1,272		510,096	483,200	26,896	70,754		21,052	49,702
198	Jamestown, N. Y.....	108,623		1,015			690,011	690,011		24,816		5,782	19,034
199	Butte, Mont.....	1,841					434,840	412,697	22,143	7,197		5,922	1,275
200	Williamsport, Pa.....		\$16,001				519,578	513,080	6,498	26,292	1,392	17,868	10,032
201	Muncie, Ind.....	1,021					544,949	529,192	15,757	28,447	576		27,871
202	Hamilton, Ohio.....	1,813		5,115		360	419,772	411,642	8,130	40,977		12,899	28,078
203	Lorain, Ohio.....						550,382	539,214	11,168	26,112		1,313	24,799
204	Everett, Mass.....	2,175			479		732,995	705,940	27,055	58,142		11,397	46,745

205	Chicopee, Mass.	3,770		419	2,600	529,485	514,348	15,137	18,826		14,715	4,111
206	Springfield, Mo.	2,300				470,490	454,476	16,014	23,568	2,425	116	30,028
207	Battle Creek, Mich.	2,275				588,471	574,398	14,073	37,339	5,260	1,124	80,955
208	Durham, N. C.	11,825				317,067	311,767	5,300	2,856		2,836	2,001
209	Columbia, S. C.		5,600	9,755		229,212	224,712	4,500	19,618	100	9,413	10,100
210	Dubuque, Iowa					458,268	441,116	17,152	30,772		9,525	21,247
211	Stamford, Conn.	5,650	12,246		1,474	747,718	722,718	25,000	43,207		13,591	29,716
212	Joliet, Ill.					642,545	623,145	19,400	27,451		6,450	21,001
213	Aurora, Ill.					447,475	430,568	17,107	36,024		12,385	22,989
214	Superior, Wis.					670,054	652,780	23,274	15,627	50	942	14,635
215	Council Bluffs, Iowa					599,856	582,795	17,061	27,107	1,539	3,672	21,896
216	Rock Island, Ill.					384,412	371,449	12,963	22,845		4,635	18,210
217	Taunton, Mass.			342		470,026	456,281	13,745	24,454		6,975	17,479
218	Portsmouth, Ohio	55,206		297		398,745	393,692	5,053	3,096		3,096	3,096
219	Quincy, Ill.			6,882		386,003	375,200	10,803	41,234		4,044	37,190
220	New Brunswick, N. J.					571,053	552,253	18,800	17,553		3,523	14,028
221	Austin, Tex.	56,329		867	510	396,450	390,459	5,991	48,538		21,955	11,578
222	Ogden, Utah			2,794		547,284	537,728	9,556	12,837		2,188	10,749
223	Kokomo, Ind.					333,067	326,028	7,039	17,109		2,950	16,859
224	Easton, Pa.					500,488	478,647	21,841	14,804		2,637	12,167
225	Waterloo, Iowa					586,908	561,941	24,967	15,381		3,908	11,473
226	Wilmington, N. C.	46,496				317,623	313,712	3,911	1,417		1,336	79
227	Danville, Ill.					374,142	356,096	18,046	26,381		1,850	24,531
228	Hazleton, Pa.					487,815	476,115	11,700	1,815		1,650	165
229	Auburn, N. Y.		3,490	18	965	395,576	387,776	7,800	11,028		2,752	8,271
230	Poughkeepsie, N. Y.	10,670	507		727	468,550	449,540	19,001	34,347		6,564	27,783
231	Orange, N. J.	7,850				524,977	524,977	20,172	20,172		14,407	5,765
232	Petersburg, Va.	5,000				272,145	265,969	6,176	7,888		2,210	5,678
233	Amsterdam, N. Y.				1,000	495,473	488,973	6,500	800		500	100
234	Waltham, Mass.	2,451				450,800	422,766	27,834	75,026		17,345	57,681
235	Norristown, Pa.					336,071	332,578	3,493	8,158	8	450	7,700
236	Lewiston, Me.		10,433			217,451	210,774	6,677	8,236		5,927	2,309
237	Green Bay, Wis.					497,326	478,071	19,255	51,835	1,745	290	49,800
238	Sheboygan, Wis.					534,158	514,168	11,008	26,830		3,195	23,635
239	Moline, Ill.	57,467				407,702	396,830	10,872	18,097		3,522	14,575
240	Oshkosh, Wis.					520,528	494,463	26,065	48,480	8,320	17,068	23,092
241	Elgin, Ill.					301,480	377,220	14,260	24,224	1,962	8,266	13,956
242	Watertown, N. Y.		775		21,380	471,904	458,405	13,499	23,996		6,289	17,697
243	Muskogee, Okla.	39,492		22,043		430,917	418,192	12,725	21,943		916	21,027
244	La Crosse, Wis.					488,693	467,693	21,000	38,300		15,226	23,074
245	Newburgh, N. Y.	8,000	783		315	395,646	389,200	6,446	26,700	600	5,837	20,363
246	Lynchburg, Va.	51,704		13,429		317,574	317,574		34,856		11,800	23,056
247	Colorado Springs, Colo.			1,091		643,213	629,842	13,371	88,425		24,033	54,392

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Adminis- tration of public trust and invest- ment funds	Judg- ments and losses	Unclas- sified	Undistributed expenses	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	Grand total.....	\$72, 778, 984	\$11, 185, 952	\$9, 380, 072	\$13, 449, 582	\$6, 097, 696	\$10, 406, 847	\$2, 230, 562	\$2, 130, 693	\$2, 352, 104	\$2, 021, 885	\$1, 031, 002	\$11, 591, 989
	Group I.....	49, 340, 074	7, 670, 205	5, 845, 384	7, 196, 088	4, 972, 143	8, 428, 026	1, 130, 715	1, 876, 189	1, 729, 303	958, 418	1, 079, 973	8, 454, 220
	Group II.....	6, 581, 791	1, 540, 001	1, 214, 944	1, 336, 113	336, 420	642, 380	221, 631	112, 346	118, 193	230, 025	133, 246	696, 492
	Group III.....	8, 861, 684	1, 222, 855	1, 377, 725	2, 681, 654	367, 340	676, 919	407, 400	89, 078	255, 435	262, 489	366, 321	1, 133, 968
	Group IV.....	5, 012, 782	522, 531	642, 226	1, 351, 777	275, 830	376, 787	223, 496	30, 072	142, 735	440, 809	185, 059	821, 460
	Group V.....	2, 982, 063	220, 360	300, 393	884, 040	145, 963	282, 735	247, 320	22, 408	106, 438	130, 144	146, 403	485, 849

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$21, 627, 585	\$4, 192, 212	\$3, 047, 876	\$2, 804, 723	\$2, 460, 739	\$5, 546, 004	\$318, 112	\$224, 067	\$386, 096	\$6, 985	\$265, 255	\$2, 574, 016
2	Chicago, Ill.....	6, 181, 076	2, 004, 106	813, 985	563, 670	958, 941	695, 526	5, 694	21, 436	25, 909	12, 219	801, 857	
3	Philadelphia, Pa.....	7, 726, 596	100, 205	366, 483	1, 615, 942	270, 525	224, 206	60, 975	1, 109, 052	833, 277	7, 505	3, 238, 426	
4	Detroit, Mich.....	2, 087, 517	320, 180	188, 602	185, 000	20, 708	545, 424	38, 032	17	18, 360	35, 172	444, 061	291, 055
5	Cleveland, Ohio.....	2, 110, 573	209, 173	194, 243	903, 379	6, 343	204, 179	72, 789	617	62, 560	64, 140	81, 309	311, 842
6	St. Louis, Mo.....	435, 182		116, 575					76, 682	43, 674	105, 396	35, 818	57, 037
7	Baltimore, Md.....	835, 636		150, 601	68, 496	99, 092			23, 546	36, 350	47, 060	39, 569	370, 322
8	Boston, Mass.....	3, 002, 285	204, 428	267, 269	249, 417	519, 606	702, 967	467, 861	197, 462	193, 858	87, 220		112, 197
9	Los Angeles, Calif.....	725, 320	144, 605	96, 380		2, 827		2, 269	4, 621	4, 290	236, 773	40, 696	192, 859
10	Pittsburgh, Pa.....	1, 229, 052	155, 069	122, 342	214, 496	148, 578	94, 332	27, 067	39, 701	4, 227	4, 223	133, 555	285, 462
11	San Francisco, Calif.....	1, 376, 933	177, 847	295, 459		171, 452	220, 529	525	11, 333	97, 719	278, 474	27, 491	96, 104
12	Buffalo, N. Y.....	2, 002, 919	162, 374	185, 569	890, 975	313, 332	194, 859	137, 391	752	20, 566	58, 958		32, 143

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$617,612	\$160,875	\$154,133	\$96,401	.....	\$136,981	\$27,085	\$5,946	\$5,254	\$17,681	.....	\$43,290
14	Washington, D. C.....	784,706	318,577	161,827	61,338	.....	.....	8,036	58	4,053	5,693	\$33,878	105,246
15	Newark, N. J.....	613,449	1,294,426	68,690	197,471	\$38,767	103,038	4,054	15,560	5,892	4,899	.....	90,667
16	Minneapolis, Minn.....	470,714	86,093	121,036	113,225	72,949	.....	2,142	28,425	3,393	11,275	.....	32,196
17	New Orleans, La.....	265,698	55,496	67,883	41,239	.....	.....	500	.....	47,153	28,745	.....	22,922
18	Cincinnati, Ohio.....	982,865	190,827	151,120	338,138	.....	157,549	45,308	31,435	4,405	13,500	21,408	29,478
19	Kansas City, Mo.....	167,945	.....	67,180	.....	.....	10,765	.....	3,417	3,528	15,106	24,558	42,491
20	Seattle, Wash.....	471,566	44,837	82,890	.....	1,121	98,857	52,310	22,804	21,217	96,498	.....	44,042
21	Indianapolis, Ind.....	338,276	91,045	98,898	51,464	.....	.....	2,700	4,656	.....	58,269	.....	32,141
22	Rochester, N. Y.....	919,555	53,012	94,554	349,130	220,417	84,713	72,229	9	18,062	35,375	136	21,318
23	Jersey City, N. J.....	748,265	234,973	146,753	117,707	3,166	80,482	9,967	232	2,180	.....	.....	152,745

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$226,261	\$45,061	\$31,047	\$17,046	.....	.....	.....	\$3,856	\$1,850	\$4,267	\$90,233	\$92,881
25	Toledo, Ohio.....	292,184	8,224	.....	219,671	.....	.....	.....	251	22,163	.....	.....	41,675
26	Portland, Oreg.....	182,663	30,248	49,944	9,496	\$8,781	.....	\$1,686	4,862	1,165	22,298	862	58,301
27	Akron, Ohio.....	235,790	28,936	25,804	161,281	.....	.....	.....	684	525	.....	3,622	15,038
28	Denver, Colo.....	379,486	86,603	59,740	60,509	.....	\$73,957	.....	7,142	1,485	39,192	1,434	49,454
29	Columbus, Ohio.....	408,245	60,155	61,684	216,271	1,440	.....	3,239	3,992	.....	17,709	.....	43,755
30	Providence, R. I.....	296,161	86,924	104,488	9,180	3,366	67,611	785	6,457	3,132	49	.....	13,969
31	Oakland, Calif.....	84,085	28,754	31,974	.....	444	.....	.....	.....	.....	9,476	.....	15,437
32	St. Paul, Minn.....	341,235	63,357	76,913	48,935	1,720	.....	5,305	7,689	.....	750	61,632	74,934
33	Atlanta, Ga.....	79,203	11,194	8,109	4,093	7,681	.....	.....	3,228	.....	24,000	8,069	12,929
34	Omaha, Nebr.....	186,729	50,707	66,270	40,204	2,483	.....	.....	922	1,000	4,205	.....	20,938
35	Birmingham, Ala.....	42,455	11,175	8,477	.....	.....	.....	1,022	2,059	2,775	5,768	.....	11,179
36	San Antonio, Tex.....	29,712	13,148	7,575	.....	.....	.....	.....	.....	.....	122	.....	8,869
37	Worcester, Mass.....	308,668	15,097	25,158	89,521	40,030	75,772	49,401	1,428	.....	7,923	.....	4,338
38	Dallas, Tex.....	47,459	10,010	12,440	.....	.....	.....	8	.....	.....	.....	8,880	16,121
39	Richmond, Va.....	75,494	16,885	2,976	13,104	12,976	.....	642	108	784	14,632	13,487	.....
40	Syracuse, N. Y.....	366,682	48,040	47,849	145,213	53,879	.....	41,224	213	12,830	1,845	.....	15,589
41	New Haven, Conn.....	154,400	28,710	29,459	12,283	1,083	29,325	.....	4,955	6,994	609	.....	40,982
42	Memphis, Tenn.....	83,375	5,968	10,662	5,620	.....	.....	.....	.....	1,578	3,044	.....	6,483
43	Dayton, Ohio.....	246,776	29,676	24,399	145,910	.....	.....	.....	814	9,539	.....	4,446	32,492
44	Norfolk, Va.....	97,458	26,608	10,739	10,248	.....	.....	600	23,557	2,082	2,685	.....	20,939
45	Houston, Tex.....	66,809	.....	.....	.....	.....	.....	.....	377	.....	9,400	.....	57,032
46	Bridgeport, Conn.....	187,574	23,304	29,368	41,624	440	9,143	884	.....	14,727	.....	62,016	6,068
47	Youngstown, Ohio.....	199,055	20,588	23,825	128,523	.....	.....	.....	299	25,820	.....	.....	.....
48	Hartford, Conn.....	186,944	21,284	25,430	57,299	3,367	12,945	.....	1,361	6,608	8,409	27,875	22,866
49	Fort Worth, Tex.....	10,973	.....	.....	.....	.....	.....	.....	596	.....	5,058	.....	5,324
50	Grand Rapids, Mich.....	58,953	5,151	10,412	13,612	.....	.....	.....	.....	.....	2,168	.....	27,620
51	Springfield, Mass.....	202,118	14,298	12,777	70,694	8,381	17,245	41,631	525	.....	.....	.....	41,597
52	Scranton, Pa.....	198,525	16,050	38,526	107,969	5,237	.....	.....	433	17,666	.....	.....	13,644
53	Petersen, N. J.....	200,019	32,182	64,754	66,819	560	.....	.....	242	355	3,118	3,768	38,236

* Includes payments as pensions to fire department, not shown separately on city records.

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	IX.—MISCELLANEOUS •											
		Total	Pensions and gratuities for—				Relief to special classes		Adminis-tration of public trust and invest-ment funds	Judg-ments and losses	Unclassi-fied	Undistributed expenses	
			Policemen	Firemen	School employes	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa.....	\$102,778	\$24,342	\$21,628	\$10,079				\$22	\$9,802	\$5,048		\$31,867
55	Nashville, Tenn.....	68,991	12,772	11,867	11,417				820	4,937	35	\$15,013	12,130
56	Trenton, N. J.....	133,601	30,936	41,980	55,319				4,166		200		
57	Salt Lake City, Utah.....	58,347		840	11,043				1,607	1,235	5,808		38,314
58	Fall River, Mass.....	236,469	20,080	25,988	56,148		\$43,800	\$39,366		9,926	31,925		9,236
59	Camden, N. J.....	188,700	44,650	37,428	49,581	\$4,432				708	250	26,672	24,984
60	Flint, Mich.....	57,722	337		6,378					7,856	15,787		27,866
61	Wilmington, Del.....	35,481	19,908		12,126					262	300		2,885
62	New Bedford, Mass.....	224,030	11,446	6,268	46,354	3,340	61,213	40,931		2,115	8,798	43,672	
63	Cambridge, Mass.....	320,389	10,552	23,256	49,575	54,863	101,633	76,021		4,319			175
64	Erie, Pa.....	121,491		22,436	80,097	3,270						6,482	9,206
65	Tulsa, Okla.....	15,112		8,941							240		5,931
66	Albany, N. Y.....	188,706	32,679	37,094	72,241	26,525		8,459	1,740		5,227		4,741
67	Kansas City, Kans.....	39,016	8,441	15,463						9,304	4,013		1,795
68	Yonkers, N. Y.....	316,500	28,156	30,524	146,058	89,085				40	21,734		903
69	Reading, Pa.....	83,494		21,798	53,960			500				5,234	2,002
70	Duluth, Minn.....	112,959	18,808	23,809	16,000				5,818	14,300	7,207		27,022
71	Lowell, Mass.....	267,853	11,798	19,708	43,364		5,798	103,155	45,850		4,930	145	33,009
72	Spokane, Wash.....	58,339	13,423	18,908	2,281					4,317	2,338	8,759	7,530
73	Elizabeth, N. J.....	78,370	21,660	21,361	24,699					330		320	
74	Canton, Ohio.....	101,571	12,321	9,918	79,124					208			
75	San Diego, Calif.....	83,186	14,800	3,226						441		1,026	63,698
76	Oklahoma City, Okla.....	23,564	950	18,204						1,143	1,114		2,153
77	Tacoma, Wash.....	39,547	12,221	8,646	5,918					920	1,528		10,305

78	Lynn, Mass.....	220,061	14,436	10,638	26,406	18,068	70,583	56,639	1,875	2,100	9,320
79	Waterbury, Conn.....	95,449	8,162	8,579	32,919	10,338	10,338	23	6,146	8,968	22,324
80	Utica, N. Y.....	158,109	12,657	26,428	84,362	14,676	2,540	78	7,339	750	7,379
81	El Paso, Tex.....	4,338									8,388

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	\$109,615	\$11,313	\$6,549	\$30,030	\$24,072	\$43,201	\$42,004	\$183	90,285	9008	\$2,556
83	Fort Wayne, Ind.....	57,279	10,261	16,190	12,099					1,606		10,890
84	Jacksonville, Fla.....	145,437	24,983	8,212		24,124					64,990	23,126
85	Knoxville, Tenn.....	28,131	3,171	1,895	4,065	2,769				4,866		6,846
86	Evansville, Ind.....	33,482	16,929	20,069	7,242				1,141	2,081	1,000	4,420
87	Lawrence, Mass.....	156,763	7,165	7,508	33,893		41,090	26,930		3,290	2,839	\$16,400
88	Savannah, Ga.....	99,104	12,870	4,765		20,384					51,496	2,803
89	Schenectady, N. Y.....	191,898	10,304	12,924	79,722	30,247	11,675	15,858		2,894		6,627
90	Allentown, Pa.....	56,369		20,306	22,828	898					250	
91	Wichita, Kans.....	14,663	1,765	7,210							100	11,992
92	Bayonne, N. J.....	146,038	15,706	17,613	43,817						1,695	236
93	Long Beach, Calif.....	81,176							30		2,839	66,033
94	Tampa, Fla.....	61,830	813	1,541					3,500	3,076	18,562	37,798
95	Harrisburg, Pa.....	102,294	1,510	20,802	64,854	1,368				76	47,109	12,998
96	Manchester, N. H.....	44,432	8,263	6,035	7,419	7,702				109	7,767	13,780
97	Peoria, Ill.....	54,924	17,865	20,268	12,238						471	6,696
98	South Bend, Ind.....	28,326	8,217	4,616	8,930				1,303	1,190	610	1,450
99	Hamtramck, Mich.....	62,681		728	2,472			860	89			6,474
100	St. Joseph, Mo.....	45,381	2,059	6,250							550	23,324
101	Wilkes-Barre, Pa.....	92,834	9,532	16,172	56,572					11,416	9,341	16,316
102	Gary, Ind.....	31,130	957	2,549	5,011					7,548	2,810	200
103	Rockford, Ill.....	14,806	4,534	5,560	4,692						64	22,358
104	Sioux City, Iowa.....	31,749	10,244	9,250								2,099
105	Portland, Me.....	82,536	9,012	14,388			18,042	7,050		5,665	3,221	33,339
106	Little Rock, Ark.....	15,405	5,865	3,876						898	307	2,459
107	Charleston, S. C.....	79,233	15,946	5,678	9,856	3,907			892			9,716
108	Sacramento, Calif.....	60,609	11,896	5,800		6,764				168		21,998
109	Troy, N. Y.....	147,726	28,547	18,110	48,046	3,300	45,963	5,360		600	800	
110	Binghamton, N. Y.....	173,388	9,732	9,287	59,836	19,249	31,107	4,123		2,295	5,926	31,806
111	Saginaw, Mich.....	24,910	5,303	4,403	4,892					27	1,000	9,312
112	Johnstown, Pa.....	77,192	3,300	17,418	47,938							4,707
113	East St. Louis, Ill.....	25,214	8,163	6,504	3,887				20	1,115	660	3,670
114	Terre Haute, Ind.....	65,544	9,573	17,848	17,368				4,471	4,785	10,000	1,499
115	Pawtucket, R. I.....	42,287	6,753	2,955			29,620	2,555			25	369
116	Highland Park, Mich.....	74,710	881		4,712				573	363	2,178	30,831

GENERAL TABLES

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	City	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Adminis- tration of public trust and invest- ment funds	Judg- ments and losses	Unclassi- fied	Undistributed expenses	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
117	Lansing, Mich.....	\$32,437			\$3,910			\$4,092				\$7,747	\$10,688
118	Passaic, N. J.....	58,473	\$10,400	\$10,401	29,112		300	\$342	\$41			7,877	
119	Springfield, Ohio.....	63,951	7,380	7,454	39,819		2,085	100	2,004	\$3,069	1,440	13,653	
120	Chester, Pa.....	62,376		9,756	31,540					1,075	6,352	19,713	
121	Hoboken, N. J.....	135,120	46,158	33,293	34,903			1,053					
122	Racine, Wis.....	49,162	1,848	6,841	24,600			10	714	625	601	13,857	
123	Winston-Salem, N. C.....	462						462					
124	New Britain, Conn.....	49,860	1,882	1,423	21,025		\$7,899	4,905	76	347	10,674	1,629	
125	Chattanooga, Tenn.....	21,912	8,340	5,100	4,494	\$1,800		300	136	1,208		534	
126	Altoona, Pa.....	75,029		14,304	54,660							6,005	
127	Mobile, Ala.....	23,099	259		1,374			501	2,322	2,186	4,356	12,110	
128	Berkeley, Calif.....	13,833							61			13,772	
129	Brockton, Mass.....	103,750	6,841	6,843	26,586	13,960	19,475	28,006				2,045	
130	Springfield, Ill.....	22,276	5,206	10,723	4,160				140	2,047			
131	Bethlehem, Pa.....	55,519	4,891	8,573	30,799					500		10,606	
132	Huntington, W. Va.....	2,422			700						25	1,697	
133	Cicero, Ill.....	11,169			2,022				3,064	500		5,583	
134	Quincy, Mass.....	81,266	1,950	550	22,170	15,279	17,427	14,328	1,983	478	5,411	1,690	
135	Lincoln, Nebr.....	12,951		9,388						3,560		3	
136	Holyoke, Mass.....	93,986	4,814	5,848	18,805	10,614	26,608	18,280	5		5,852	3,180	
137	East Orange, N. J.....	50,190	10,329	12,061	27,364				199			237	
138	Portsmouth, Va.....	22,220	5,537	990	3,215	3,798				6,557		2,123	
139	Covington, Ky.....	19,589	1,612	1,902		2,225			2		79	13,769	
140	Macon, Ga.....	23,851	2,235	880	1,207	300			160	10,000	4,128	3,890	
141	Roanoke, Va.....	17,267	1,188		4,770			10,695		360	1,051	264	

142	Jackson, Mich.	30,374	2,389	3,829	3,319		150		1,750	40	1,418	7,479
143	Shreveport, La.	25,428	672	6,447			350					12,107
144	Fresno, Calif.	26,249	900	7,463		1,213		425		4,194		14,655
145	Niagara Falls, N. Y.	92,416	7,207	11,111	53,089	7,495		518			4,493	
146	Lakewood, Ohio	81,918	542		79,172		2,092	35	4,110	3,288		
147	Lancaster, Pa.	48,388		14,380	25,710			16	500			1,644
148	Wheeling, W. Va.	17,850	300	3,100	7,915				410	1,964		4,285
149	Pasadena, Calif.	52,838	1,959	3,862					29	1,627	19,803	4,161
150	Topeka, Kans.	24,585		9,046	11,268				10	1,992	1,802	15,619
151	Wichita Falls, Tex.	298									288	467
152	Augusta, Ga.	61,958	9,415	9,087	3,012	1,470		176	-1,671	6,961		29,966
153	Kalamazoo, Mich.	51,566		4,629	4,100	4,231		375		1,256		36,975
154	Newton, Mass.	129,254	10,675	3,650	26,191	42,147	29,491	8,791		598	939	4,881
155	Atlantic City, N. J.	230,604	30,375	56,163	88,920				1,592		86,445	17,109
156	Decatur, Ill.	16,584	3,975	6,346	2,785					1,200	343	2,025
157	Davenport, Iowa	30,800	4,629	7,544						1,656		12,683
158	Charlotte, N. C.	24,164		3,340				500		3,547	4,289	12,908
159	Malden, Mass.	128,456	4,327	6,346	16,806	17,787	33,367	23,357	92	556		5,798
160	Oak Park, Ill.	26,155	3,704	4,289	3,255				100		13,007	1,800
161	Kenosha, Wis.	45,836	3,480	2,628	21,588				30	9,779	802	4,405
162	Hammond, Ind.	20,349	2,285	720	6,533				197	1,283		9,326
163	Mount Vernon, N. Y.	106,338	6,400	3,987	68,466	12,920			273	8,137	402	5,863
164	Cedar Rapids, Iowa	7,216	3,944	2,965						307		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$27,820	\$6,910	\$5,808			\$12,018	\$275		\$1,509	\$1,014	\$491
166	New Castle, Pa.	45,643		5,288	\$30,766							9,589
167	Beaumont, Tex.	32,470						213			580	
168	McKeesport, Pa.	32,470		1,307	14,818			69	\$327	1,747		14,202
169	York, Pa.	34,492		10,332	11,352				8,157			4,651
170	Haverhill, Mass.	96,816	2,250	3,579	20,364	\$867	38,636	27,957	5	2,408	750	
171	Bay City, Mich.	10,822			8,638					5,038	1,584	662
172	Elmira, N. Y.	79,910	7,653	9,186	35,921	9,889		651	23	503	5	\$10,958
173	Charleston, W. Va.	15,763			1,800			80		3,283		10,600
174	Medford, Mass.	101,910	3,573	833	21,704	8,698	17,365	17,927		1,053		80,767
175	Galveston, Tex.	15,888										12,492
176	Pontiac, Mich.	16,151	220		2,925			25		1,618	900	3,396
177	Chelsea, Mass.	124,177	2,540	7,914	20,529	12,124	37,431	31,547		1,748		10,463
178	Stockton, Calif.	60,152	11,110	12,229							13,064	10,344
179	Perth Amboy, N. J.	67,970	8,800	6,750	16,479				300		591	23,749
											16,642	18,408

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed expenses	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
180	Pittsfield, Mass.....	\$58,893	\$2,756		\$17,037		\$6,039	\$12,843			\$2,347		\$17,671
181	Lexington, Ky.....	9,081	3,644	\$1,140	1,324				\$59	\$446	654		1,814
182	Lima, Ohio.....	20,340	907	568	10,379					5,492			3,004
183	Madison, Wis.....	44,685	4,106	3,051	27,980				5	5,044	750	\$3,680	160
184	Newport News, Va.....	29,257			2,161						9,366		17,730
185	Montgomery, Ala.....	52,271	1,895	2,430						3,310	1,075	6,082	37,529
186	Greensboro, N. C.....	8,792		1,760						1,222	4,000		1,810
187	East Chicago, Ind.....	21,313			2,643				65				17,824
188	New Rochelle, N. Y.....	95,379	7,590	5,196	60,421	\$18,509			16	400	3,247		
189	Columbus, Ga.....	22,510							21		4,795		17,694
190	Evanston, Ill.....	33,081	6,027	6,032	3,152			621	258		50	8,126	8,815
191	Pueblo, Colo.....	17,473	600	4,416						358			7,686
192	Fitchburg, Mass.....	105,047	2,398	1,474	13,009	6,674		32,336	30,500	835	9,648		5,173
193	San Jose, Calif.....	12,082	513	600									10,969
194	Waco, Tex.....	4,250		250						483			3,517
195	Muskegon, Mich.....	9,671			3,153								6,518
196	Brookline, Mass.....	105,766	8,025	6,231	11,264	8,932		13,406	4,544	215	1,140	440	9,294
197	Salem, Mass.....	110,323	3,343	1,187	15,193	13,196		29,621	40,970	1,769	561		4,493
198	Jamestown, N. Y.....	52,403	600	10,326	37,631	1,150		2,251			226	192	27
199	Butte, Mont.....	26,212		6,248							18,572		1,392
200	Williamsport, Pa.....	46,517		13,991	25,087						500		6,930
201	Muncie, Ind.....	11,179	3,916	1,443	5,347					473			
202	Hamilton, Ohio.....	46,798	6,075	2,890	34,307					67	400		3,057
203	Lorain, Ohio.....	36,287	4,369	963	22,004				1,956		6,560		435
204	Everett, Mass.....	93,402	3,687	1,717	19,670	14,856		27,522	17,016	32	586	1,379	6,937

205	Chicopee, Mass.	40,143	1,826	1,506	12,097	3,127	10,010	8,610			1,556	1,328
206	Springfield, Mo.	1,023									244	781
207	Battle Creek, Mich.	4,483			2,607							1,876
208	Durham, N. C.	25,588							1,363	3,349	1,780	17,227
209	Columbia, S. C.	12,526	1,575	1,000						2,086	3,768	2,961
210	Dubuque, Iowa.	27,551	5,264	14,028						3,663		1,765
211	Stamford, Conn.	41,077	5,613	8,655	16,870	4,059	721	981		750		4,428
212	Joliet, Ill.	24,975	5,233	5,494	2,523				34			11,691
213	Aurora, Ill.	11,556	2,695	3,751	1,993			500		2,390		197
214	Superior, Wis.	44,644	12,944	10,158	18,142				289	3,111		
215	Council Bluffs, Iowa.	24,469	3,837	5,725				2,400		6,988	722	3,556
216	Rock Island, Ill.	13,393	6,614	1,523	1,951				17	37	1,185	2,096
217	Taunton, Mass.	50,760	2,500		13,115		16,628	17,827		616		74
218	Portsmouth, Ohio.	28,801		3,801	19,935				63	300		4,482
219	Quincy, Ill.	14,232	5,504	5,016	2,460				11	345		896
220	New Brunswick, N. J.	49,184	6,335	11,974	13,050				895		4,322	12,608
221	Austin, Tex.	13,853								10,220	180	3,453
222	Ogden, Utah.	19,200	832						1,441	823		7,436
223	Kokomo, Ind.	7,221		955	2,904						3,155	
224	Easton, Pa.	41,740	1,500	10,729	22,904				207			3,694
225	Waterloo, Iowa.	12,530	3,948	3,036								310
226	Wilmington, N. C.	9,538	3,166	487		2,340			2,127	1,021	142	255
227	Danville, Ill.	5,195			1,609					1,486	100	
228	Harleton, Pa.	38,303		8,245	24,365							8,668
229	Auburn, N. Y.	67,519	5,562	3,823	23,351	10,728		137		349	378	8,191
230	Poughkeepsie, N. Y.	40,248	7,386	3,692	26,812		1,658			700		
231	Orange, N. J.	26,155	7,020	8,187	10,848			100				
232	Petersburg, Va.	12,920			2,141			500			4,872	5,407
233	Amsterdam, N. Y.	35,045	3,251	1,701	26,542				2	2,924		6,625
234	Waltham, Mass.	82,373	2,665	4,062	11,634	7,803	30,169	16,629	1,127	650	840	6,904
235	Norristown, Pa.	37,133		6,430	17,146						12	8,687
236	Lewiston, Me.	21,417		1,441			10,833	8,748		88	250	507
237	Green Bay, Wis.	24,950	3,235	2,764	13,390				42	476	30	5,013
238	Sheboygan, Wis.	29,496	3,242	4,518	12,441				170			9,125
239	Moline, Ill.	7,916	1,990	3,570	2,353				3			
240	Oshkosh, Wis.	43,000	3,939	4,810	15,931					3,274	242	13,036
241	Elgin, Ill.	13,823	5,096	6,515	1,916					296		
242	Watertown, N. Y.	41,473	1,908	3,413	19,003	15,068				18		2,063
243	Muskogee, Okla.	20,965		1,468						610	17,784	1,203
244	La Crosse, Wis.	44,722	3,532	5,753	14,989				105	1,491	10,094	8,758
245	Newburgh, N. Y.	36,653	3,014	2,546	22,666		3,151	1,581	25		511	3,159
246	Lynchburg, Va.	24,727	2,250	1,500	2,632		1,612	200		907	2,895	12,731
247	Colorado Springs, Colo.	17,344	3,058	2,323	3,240		180		120	700	2,803	4,920

TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925

[This table is presented in two sections, the second section beginning on p. 326. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita				
	Grand total.....	\$1,525,556,704	\$37.43	\$129,184,035	\$3.17	\$167,194,635	\$3.86	\$124,522,299	\$3.06	\$24,786,456	\$0.61	\$37,111,639	\$0.91	\$116,004,412	\$2.85
	Group I.....	803,017,949	45.08	79,464,690	4.46	91,471,131	5.13	53,706,131	3.01	15,114,621	0.85	18,948,359	1.06	67,276,690	3.77
	Group II.....	182,738,745	41.38	17,070,856	3.87	17,423,615	3.95	15,526,249	3.52	3,631,059	0.82	5,596,128	1.27	12,813,162	2.90
	Group III.....	279,653,990	29.75	16,522,697	1.76	26,509,992	2.81	29,185,152	3.11	3,280,406	0.35	7,235,204	0.77	18,514,514	1.97
	Group IV.....	166,008,165	29.09	10,111,228	1.77	14,477,400	2.54	16,665,016	2.92	1,770,535	0.31	3,360,735	0.59	11,738,480	2.06
	Group V.....	94,136,855	27.64	6,014,564	1.77	7,312,497	2.15	9,379,761	2.75	989,935	0.29	1,971,213	0.58	5,062,566	1.66
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER															
1	New York, N. Y.....	\$295,464,720	\$50.27	\$30,506,488	\$5.19	\$33,307,609	\$5.67	\$18,303,282	\$3.11	\$5,405,827	\$0.92	\$5,117,815	\$0.87	\$26,547,487	\$4.52
2	Chicago, Ill.....	120,289,622	40.16	12,401,779	4.14	14,659,117	4.89	6,320,701	2.11	2,575,357	0.86	3,572,272	1.19	12,016,970	4.21
3	Philadelphia, Pa.....	77,370,593	39.09	8,284,980	4.19	9,985,951	5.05	4,251,546	2.15	1,526,682	0.77	1,218,986	0.62	7,174,641	3.62
4	Detroit, Mich.....	48,376,999	39.71	3,813,397	3.13	6,432,211	5.28	4,023,417	3.30	670,050	0.65	1,859,659	1.53	3,627,903	2.98
5	Cleveland, Ohio.....	37,143,189	39.66	3,412,217	3.64	3,180,056	3.41	2,458,028	2.62	356,069	0.38	1,226,451	1.31	2,596,039	2.77
6	St. Louis, Mo.....	27,916,839	34.26	2,876,019	3.53	4,191,443	5.14	1,999,372	2.45	601,231	0.74	739,664	0.91	1,565,287	1.92
7	Baltimore, Md.....	25,106,259	31.53	1,736,905	2.18	3,430,552	4.31	2,742,029	3.44	231,805	0.29	574,045	0.72	2,257,851	2.84
8	Boston, Mass.....	45,764,065	58.55	4,161,937	5.32	4,060,212	5.06	3,614,898	4.02	761,712	0.97	1,213,872	1.55	3,805,060	4.87
9	Los Angeles, Calif.....	47,256,777	(1)	4,364,186	(1)	4,402,384	(1)	3,189,004	(1)	1,432,223	(1)	1,208,975	(1)	1,601,873	(1)
10	Pittsburgh, Pa.....	29,968,106	47.45	3,619,001	5.73	2,254,280	3.57	1,896,368	3.00	676,734	1.07	669,801	1.06	2,674,088	4.23
11	San Francisco, Calif.....	21,017,387	38.01	2,301,471	4.16	2,553,833	4.62	2,779,268	5.03	446,839	0.81	711,376	1.29	745,658	1.35
12	Buffalo, N. Y.....	27,344,393	51.05	1,986,301	3.71	2,403,483	4.40	2,188,230	4.09	420,995	0.80	835,443	1.56	2,062,833	3.85

Group II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.	\$20,789,287	\$40.83	\$1,923,694	\$3.78	\$1,744,199	\$3.43	\$1,899,441	\$3.12	\$340,565	\$0.69	\$710,124	\$1.39	\$1,733,567	\$3.44
14	Washington, D. C.	23,025,625	46.76	1,227,539	2.49	1,444,476	4.90	1,738,401	3.53	594,932	1.19	353,391	0.72	1,830,744	3.72
15	Newark, N. J.	23,311,376	51.52	1,984,764	4.39	2,641,349	5.84	2,018,520	4.56	369,094	0.82	681,944	1.95	2,174,726	4.81
16	Minneapolis, Minn.	16,713,970	39.39	1,414,252	3.32	1,129,047	2.65	1,203,338	2.83	293,490	0.60	940,394	2.12	1,722,915	3.75
17	New Orleans, La.	10,722,637	25.67	1,129,700	2.73	1,063,003	2.64	1,079,569	2.60	526,041	1.27	236,375	0.57	1,068,007	2.63
18	Cincinnati, Ohio	16,397,352	39.81	1,870,898	4.57	987,128	2.41	1,097,459	2.68	222,652	0.54	334,445	0.82	618,365	1.51
19	Kansas City, Mo.	13,798,949	30.13	1,898,950	5.25	1,222,106	3.38	857,967	2.37	195,076	0.54	201,091	0.56	535,083	1.48
20	Seattle, Wash.	13,725,307	(1)	1,611,394	(1)	1,311,412	(1)	1,582,691	(1)	224,179	(1)	417,130	(1)	918,710	(1)
21	Indianapolis, Ind.	12,322,554	34.34	893,347	2.49	1,106,341	3.08	1,590,729	4.48	213,407	0.59	844,770	0.96	578,709	1.61
22	Rochester, N. Y.	18,683,871	49.46	1,282,259	4.04	1,081,758	3.41	1,197,565	3.78	384,132	1.21	615,999	1.63	1,677,893	4.98
23	Jersey City, N. J.	16,348,917	51.86	1,633,109	5.81	2,662,064	8.44	1,524,543	4.84	266,463	0.84	600,865	2.10	992,848	3.18

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.	\$6,880,732	\$23.00	\$361,493	\$1.21	\$757,767	\$2.53	\$591,538	\$1.98	\$81,975	\$0.27	\$277,692	\$0.93	\$446,489	\$1.49
25	Toledo, Ohio	8,373,347	29.14	441,034	1.53	857,763	2.98	916,941	3.19	69,646	0.24	137,809	0.48	478,674	1.67
26	Portland, Oreg.	7,985,541	(1)	393,737	(1)	814,084	(1)	997,937	(1)	195,828	(1)	101,339	(1)	440,629	(1)
27	Akron, Ohio	5,300,761	(1)	271,476	(1)	379,380	(1)	357,718	(1)	31,910	(1)	115,044	(1)	329,821	(1)
28	Denver, Colo.	10,612,231	37.78	1,040,413	3.70	768,357	2.74	868,226	3.09	243,559	0.87	201,384	0.73	412,869	1.47
29	Columbus, Ohio	7,013,575	25.09	427,293	1.53	625,754	2.24	689,798	2.47	92,190	0.33	112,046	0.40	672,248	2.40
30	Providence, R. I.	8,790,527	32.84	596,194	1.89	1,153,030	4.31	939,033	3.73	126,021	0.47	321,591	1.20	618,404	2.31
31	Oakland, Calif.	5,047,573	32.15	569,700	2.04	701,382	2.80	939,743	3.75	123,647	0.49	169,341	0.64	310,313	1.24
32	St. Paul, Minn.	7,841,809	31.88	471,650	1.92	699,324	2.84	996,395	4.01	132,305	0.54	147,002	0.60	320,575	1.30
33	Atlanta, Ga.	6,625,055	(1)	257,320	(1)	682,969	(1)	548,727	(1)	44,208	(1)	210,535	(1)	458,888	(1)
34	Omaha, Nebr.	6,326,295	29.87	320,323	1.51	583,942	2.76	815,430	3.85	68,218	0.32	102,671	0.48	222,054	1.05
35	Birmingham, Ala.	4,124,531	20.17	268,486	1.31	401,651	1.96	555,532	2.72	70,880	0.35	96,918	0.47	256,897	1.29
36	San Antonio, Tex.	4,036,194	20.79	192,471	0.99	289,927	1.49	477,013	2.46	31,188	0.16	38,934	0.38	366,425	1.86
37	Worcester, Mass.	8,253,928	43.19	340,355	1.78	891,120	4.66	747,647	3.91	64,379	0.34	260,847	1.36	404,558	2.12
38	Dallas, Tex.	4,827,780	25.45	269,866	1.42	384,616	2.03	569,033	3.00	64,062	0.34	120,246	0.63	417,727	2.20
39	Richmond, Va.	4,891,329	26.21	491,881	2.64	498,372	2.67	565,899	3.03	119,586	0.64	166,955	0.89	307,987	1.07
40	Syracuse, N. Y.	6,896,867	37.81	451,332	2.48	576,550	3.17	694,316	3.81	28,314	0.16	202,249	1.11	684,414	3.76
41	New Haven, Conn.	5,945,850	33.23	364,443	1.70	703,231	4.27	694,569	3.71	72,776	0.41	125,768	0.70	294,631	1.65
42	Memphis, Tenn.	4,907,654	28.12	228,795	1.31	515,996	2.94	574,184	3.29	58,898	0.34	181,174	1.04	437,854	2.51
43	Dayton, Ohio	4,604,783	26.63	336,937	1.95	349,769	2.02	365,389	2.11	40,817	0.24	46,672	0.27	297,315	1.72
44	Norfolk, Va.	3,862,210	(1)	307,257	(1)	596,781	(1)	613,551	(1)	68,200	(1)	59,808	(1)	386,934	(1)
45	Houston, Tex.	4,856,403	(1)	285,316	(1)	444,271	(1)	474,268	(1)	46,267	(1)	142,923	(1)	413,824	(1)
46	Bridgeport, Conn.	5,234,722	(1)	267,428	(1)	589,231	(1)	709,465	(1)	50,667	(1)	174,915	(1)	391,170	(1)
47	Youngstown, Ohio	3,854,232	24.09	270,490	1.69	260,147	1.63	210,999	1.32	19,933	0.12	49,253	0.31	107,682	0.67
48	Hartford, Conn.	6,235,162	39.67	404,365	2.57	570,240	3.63	648,202	4.12	94,028	0.60	189,006	1.20	522,201	3.33

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 226. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50.]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
49	Fort Worth, Tex.....	\$2,940,007	\$19.26	\$133,685	\$0.88	\$280,489	\$1.84	\$373,398	\$2.45	\$77,280	\$0.51	\$52,208	\$0.34	\$264,975	\$1.74
50	Grand Rapids, Mich.....	5,057,473	33.96	254,971	1.71	349,331	2.29	626,490	4.21	61,350	0.41	239,846	1.61	243,873	1.64
51	Springfield, Mass.....	6,779,044	47.59	375,575	2.64	599,937	4.19	762,776	5.35	54,792	0.38	158,233	1.11	586,650	4.12
52	Scranton, Pa.....	4,042,510	28.42	212,539	1.49	335,094	2.36	449,056	3.16	48,330	0.34	62,697	0.44	300,110	2.11
53	Paterson, N. J.....	5,271,462	37.20	185,602	1.31	584,745	4.13	643,319	4.54	44,453	0.31	153,875	1.09	435,065	3.07
54	Des Moines, Iowa.....	4,851,405	34.48	199,129	1.42	381,428	2.36	506,942	3.60	36,576	0.26	67,288	0.48	324,594	2.31
55	Nashville, Tenn.....	2,822,424	20.72	170,694	1.25	317,181	2.33	350,018	2.57	25,487	0.19	59,602	0.44	166,437	1.22
56	Trenton, N. J.....	4,376,261	33.15	199,510	1.51	475,491	3.60	452,440	3.43	58,086	0.44	217,239	1.65	302,276	2.29
57	Salt Lake City, Utah.....	3,749,311	28.63	314,801	2.40	237,101	1.81	190,215	1.45	21,781	0.17	78,671	0.60	135,200	1.03
58	Fall River, Mass.....	4,099,741	38.41	238,212	1.84	482,276	3.73	463,514	3.50	30,573	0.24	291,624	2.25	204,381	1.58
59	Camden, N. J.....	3,858,902	30.00	226,649	1.76	451,773	3.51	392,263	3.05	29,702	0.23	99,926	0.78	217,156	1.69
60	Flint, Mich.....	3,291,581	25.30	202,688	1.62	280,118	2.24	330,459	2.64	33,533	0.27	87,477	0.70	257,546	2.06
61	Wilmington, Del.....	2,697,996	22.30	211,144	1.75	347,625	2.87	285,095	2.36	18,887	0.16	21,679	0.18	276,351	2.28
62	New Bedford, Mass.....	5,185,923	43.40	259,737	2.17	575,760	4.62	507,052	4.24	47,254	0.40	208,888	1.75	400,457	3.35
63	Cambridge, Mass.....	4,653,439	39.20	255,319	2.15	446,899	3.76	399,837	3.28	70,741	0.60	159,807	1.35	529,611	4.46
64	Erie, Pa.....	2,727,625	(1)	180,760	(1)	225,217	(1)	284,193	(1)	22,841	(1)	60,364	(1)	125,013	(1)
65	Tulsa, Okla.....	2,743,640	23.22	143,447	1.21	250,369	2.12	284,973	2.24	27,851	0.24	94,263	0.29	136,795	1.16
66	Albany, N. Y.....	4,280,114	36.31	324,800	2.76	532,059	4.51	427,557	3.63	26,902	0.23	163,112	1.38	459,620	3.90
67	Kansas City, Kans.....	2,708,009	23.29	182,166	1.57	205,412	1.77	306,124	2.63	54,163	0.47	59,288	0.51	111,451	0.96
68	Yonkers, N. Y.....	5,788,079	50.84	416,947	3.66	674,862	5.93	890,175	3.43	61,761	0.54	210,606	1.85	509,780	4.45
69	Reading, Pa.....	2,266,827	20.02	135,457	1.20	217,865	1.93	99,574	0.88	28,290	0.25	58,430	0.52	224,719	1.99
70	Duluth, Minn.....	3,338,754	30.21	259,301	2.35	270,145	2.44	381,465	3.45	23,719	0.21	76,272	0.69	108,442	0.94
71	Lowell, Mass.....	4,244,675	38.53	237,440	2.16	350,502	3.18	438,514	3.98	33,372	0.30	151,366	1.37	271,169	2.46
72	Spokane, Wash.....	3,211,124	29.49	145,889	1.34	197,786	1.82	328,185	3.01	31,794	0.29	95,589	0.61	199,891	1.84
73	Elizabeth, N. J.....	3,287,935	(1)	162,117	(1)	389,482	(1)	411,934	(1)	36,010	(1)	73,295	(1)	239,856	(1)

74	Canton, Ohio.....	2,370,031	22.20	153,320	1.44	157,178	1.48	192,090	1.81	17,194	0.16	40,294	0.46	120,137	1.13
75	San Diego, Calif.....	3,617,925	34.12	256,913	2.42	273,420	2.58	315,635	2.98	56,591	0.53	85,442	0.81	234,710	2.21
76	Oklahoma City, Okla.....	2,801,940	(1)	154,313	(1)	223,604	(1)	254,853	(1)	22,833	(1)	34,419	(1)	122,767	(1)
77	Tacoma, Wash.....	2,752,258	26.35	155,668	1.49	160,263	1.82	367,452	3.52	25,751	0.25	39,835	0.38	94,143	0.90
78	Lynn, Mass.....	3,630,648	35.16	185,426	1.60	313,367	3.03	420,570	4.07	48,226	0.47	110,864	1.07	271,074	2.62
79	Waterbury, Conn.....	3,894,794	(1)	243,063	(1)	364,823	(1)	463,254	(1)	26,147	(1)	75,045	(1)	183,704	(1)
80	Utica, N. Y.....	3,221,227	31.08	234,186	2.20	255,949	2.52	353,263	3.47	17,465	0.17	69,011	0.66	370,910	2.69
81	El Paso, Tex.....	1,951,710	19.26	121,254	1.20	170,164	1.08	190,421	1.88	22,016	0.22	81,637	0.81	164,172	1.62

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	\$2,701,996	\$27.21	\$145,011	\$1.46	\$239,006	\$2.38	\$268,337	\$2.70	\$34,194	\$0.34	\$62,728	\$0.63	\$290,985	\$2.93
83	Fort Wayne, Ind.....	2,469,682	23.24	90,636	0.93	211,398	2.16	307,666	3.14	14,283	0.15	19,023	0.19	125,940	1.29
84	Jacksonville, Fla.....	2,739,557	28.62	163,666	1.71	305,094	3.17	314,179	3.28	51,808	0.54	68,160	0.71	312,656	3.27
85	Knoxville, Tenn.....	2,237,806	23.65	167,279	1.77	230,582	2.44	230,422	2.43	28,004	0.30	64,496	0.68	139,108	1.47
86	Evansville, Ind.....	2,066,800	22.08	89,293	0.95	160,519	1.78	269,746	2.88	14,596	0.16	37,004	0.39	83,901	0.90
87	Lawrence, Mass.....	3,463,951	37.05	151,557	1.62	338,788	3.62	371,522	3.97	23,989	0.26	80,062	0.86	303,639	3.25
88	Savannah, Ga.....	1,706,793	18.33	179,545	1.93	249,295	2.68	220,018	2.37	39,567	0.32	50,096	0.54	259,239	2.69
89	Schenectady, N. Y.....	3,793,146	40.91	232,286	2.50	323,845	3.49	251,596	2.71	40,262	0.43	105,352	1.14	634,081	6.78
90	Allentown, Pa.....	1,707,355	18.53	112,833	1.22	123,705	1.34	104,137	1.13	11,710	0.13	33,708	0.37	134,624	1.46
91	Wichita, Kans.....	2,185,224	24.44	91,160	1.02	167,600	2.10	196,581	2.20	24,286	0.27	31,221	0.35	111,564	1.25
92	Bayonne, N. J.....	3,617,701	40.76	212,229	2.39	451,825	5.09	401,693	4.53	51,479	0.56	79,273	0.89	264,865	2.98
93	Long Beach, Calif.....	4,006,863	45.46	317,948	3.61	319,966	3.63	325,036	3.23	79,967	0.91	53,018	0.61	358,514	4.07
94	Tampa, Fla.....	1,733,871	20.33	120,303	1.41	161,666	1.90	177,781	2.08	18,908	0.22	28,846	0.34	208,797	2.45
95	Harrisburg, Pa.....	2,234,723	26.79	121,616	1.46	166,194	1.99	79,515	0.95	24,420	0.41	28,153	0.34	227,924	2.73
96	Manchester, N. H.....	2,230,548	26.84	136,436	1.64	253,818	3.05	265,368	3.19	2,636	0.03	85,709	1.03	220,914	2.66
97	Peoria, Ill.....	2,168,141	26.88	167,071	2.05	170,035	2.08	228,863	2.81	19,807	0.24	95,896	1.18	137,872	1.69
98	South Bend, Ind.....	2,416,161	30.17	91,872	1.15	209,696	2.62	290,036	3.62	33,937	0.42	42,637	0.53	98,267	1.08
99	Hamtramck, Mich.....	1,714,688	21.78	159,063	2.02	182,637	2.32	147,029	1.87	34,849	0.44	36,641	0.47	258,264	3.24
100	St. Joseph, Mo.....	1,870,267	23.88	115,445	1.47	177,830	2.27	278,552	3.66	8,861	0.11	30,350	0.39	62,839	0.67
101	Wilkes-Barre, Pa.....	2,065,767	26.61	145,131	1.87	174,023	2.24	193,019	2.49	14,708	0.19	34,204	0.44	137,903	1.78
102	Gary, Ind.....	2,392,902	31.13	145,347	1.89	220,414	2.87	209,401	2.72	15,137	0.20	39,639	0.52	90,697	1.18
103	Rockford, Ill.....	2,003,918	26.21	106,613	1.39	150,704	1.97	203,870	2.67	21,731	0.28	55,899	0.73	86,788	1.14
104	Sioux City, Iowa.....	2,148,537	28.21	90,042	1.18	171,531	2.25	169,197	2.22	15,129	0.20	22,437	0.29	147,345	1.98
105	Portland, Me.....	2,659,476	35.30	142,911	1.90	245,620	3.26	240,065	3.19	38,574	0.51	29,780	0.40	163,876	2.18
106	Little Rock, Ark.....	1,373,914	18.61	102,023	1.37	138,486	1.83	151,348	2.04	7,838	0.11	37,521	0.51	42,449	0.57
107	Charleston, S. C.....	1,525,361	20.86	73,612	1.01	230,773	3.16	207,612	2.84	14,156	0.19	33,012	0.45	129,047	1.64
108	Sacramento, Calif.....	3,213,150	44.47	196,071	2.71	236,874	3.28	394,351	5.46	43,493	0.60	57,487	0.80	262,128	3.00
109	Troy, N. Y.....	2,532,030	35.06	183,845	2.55	317,757	4.40	279,805	3.87	21,418	0.30	39,050	0.54	231,122	3.20
110	Binghamton, N. Y.....	2,725,495	37.89	139,861	1.94	185,041	2.54	252,829	3.51	32,395	0.45	36,002	0.50	164,510	2.29
111	Saginaw, Mich.....	1,949,164	27.26	139,802	1.95	160,711	2.26	176,722	2.47	11,185	0.16	49,107	0.69	69,291	0.93

† Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 326. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50].

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita				

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued

112	Johnstown, Pa.....	\$1,958,430	\$27.40	\$112,346	\$1.57	\$121,962	\$1.71	\$180,938	\$2.53	\$8,553	\$0.12	\$24,260	\$0.48	\$113,895	\$1.59
113	East St. Louis, Ill.....	1,396,821	19.56	120,471	1.69	125,286	1.75	152,955	2.14	23,499	0.33	9,287	0.13	50,224	0.70
114	Terre Haute, Ind.....	2,083,226	29.03	81,043	1.14	149,392	2.10	275,626	3.88	13,908	0.20	16,888	0.24	46,251	0.65
115	Pawtucket, R. I.....	1,747,550	24.97	147,807	2.11	170,148	2.43	156,194	2.23	16,659	0.24	17,464	0.25	109,180	1.56
116	Highland Park, Mich.....	2,996,618	42.84	150,001	2.14	198,881	2.84	304,179	4.35	15,101	0.22	63,452	0.76	146,806	2.10
117	Lansing, Mich.....	1,930,909	27.93	139,444	2.02	113,167	1.64	208,240	3.01	8,975	0.13	32,589	0.47	162,396	2.35
118	Passaic, N. J.....	2,578,493	37.38	144,222	2.09	255,939	3.71	283,531	4.11	31,126	0.45	49,723	0.72	278,565	4.04
119	Springfield, Ohio.....	1,351,665	19.67	88,418	1.29	74,402	1.08	96,343	1.40	2,070	0.03	19,423	0.28	11,540	0.17
120	Chester, Pa.....	1,240,848	18.11	77,124	1.13	108,500	1.58	63,080	0.92	12,591	0.18	13,888	0.20	64,482	0.94
121	Hoboken, N. J.....	3,275,683	48.05	221,357	3.25	474,784	6.97	438,398	6.43	15,024	0.22	47,000	0.69	247,540	3.63
122	Racine, Wis.....	1,621,185	23.94	91,625	1.35	107,283	1.58	140,833	2.08	9,869	0.15	39,856	0.59	55,644	0.82
123	Winston-Salem, N. C.....	1,296,920	19.37	53,052	0.87	136,743	2.04	98,941	1.48	6,693	0.10	43,198	0.65	99,141	1.48
124	New Britain, Conn.....	1,948,350	29.15	127,789	1.91	164,796	2.47	169,190	2.52	17,342	0.26	52,853	0.79	103,164	1.54
125	Chattanooga, Tenn.....	1,417,154	21.34	84,779	1.28	143,694	2.16	218,234	3.29	17,788	0.27	39,805	0.60	57,990	0.87
126	Altoona, Pa.....	1,361,144	20.58	81,542	1.23	76,767	1.16	115,991	1.75	11,457	0.17	16,931	0.26	43,159	0.65
127	Mobile, Ala.....	1,134,015	17.25	83,283	1.27	133,574	2.03	115,424	1.76	21,107	0.32	28,957	0.44	72,261	1.10
128	Berkeley, Calif.....	2,342,222	35.81	110,059	1.68	103,733	1.59	250,840	3.84	18,971	0.29	36,824	0.56	125,579	1.92
129	Brockton, Mass.....	2,364,364	36.51	124,838	1.91	197,447	3.02	268,393	4.11	18,526	0.28	92,976	-1.42	197,080	3.02
130	Springfield, Ill.....	1,573,166	25.03	137,237	2.18	138,793	2.21	158,451	2.52	15,776	0.25	21,500	0.34	167,287	1.07
131	Bethlehem, Pa.....	1,264,159	20.12	105,713	1.68	95,621	1.52	49,367	0.70	6,066	0.10	13,887	0.22	40,473	0.64
132	Huntington, W. Va.....	1,631,131	26.06	82,951	1.33	113,322	1.81	173,645	2.77	36,070	0.58	16,774	0.27	89,453	1.43
133	Cicero, Ill.....	1,399,166	22.48	125,090	2.01	111,794	1.80	104,095	1.67	13,184	0.21	27,309	0.44	133,078	2.14
134	Quincy, Mass.....	2,487,364	41.02	145,182	2.39	220,114	3.63	213,378	3.52	17,739	0.29	66,150	1.09	174,939	2.89
135	Lincoln, Nebr.....	1,620,547	26.75	126,707	2.09	71,260	1.18	140,072	2.31	13,592	0.22	51,025	0.84	65,084	1.07
136	Holyoke, Mass.....	2,516,105	41.70	141,467	2.34	221,046	3.66	318,692	6.28	12,223	0.20	122,304	2.03	202,328	3.35

137	East Orange, N. J.	2,071,189	84.54	106,818	1.76	221,217	3.69	205,267	3.42	20,067	0.33	40,289	0.67	197,063	3.29
138	Portsmouth, Va.	974,464	18.51	101,037	1.71	86,535	1.47	99,379	1.68	13,461	0.23	37,226	0.63	80,472	1.36
139	Covington, Ky.	1,130,891	19.39	116,398	2.00	100,385	1.88	143,178	2.46	5,052	0.09	12,352	0.21	125,800	2.15
140	Macon, Ga.	1,211,988	20.81	53,395	0.92	110,040	1.90	182,435	3.13	18,671	0.32	65,214	1.12	81,142	1.39
141	Roanoke, Va.	1,331,047	22.87	129,816	2.23	130,851	2.34	156,153	2.68	12,333	0.23	33,213	0.40	97,341	1.67
142	Jackson, Mich.	1,851,721	32.32	83,688	1.44	94,028	1.45	112,357	1.94	2,931	0.15	55,916	0.96	53,292	0.90
143	Shreveport, La.	1,387,356	28.98	107,116	1.85	130,251	2.26	198,799	3.35	19,882	0.34	42,216	0.73	134,097	2.35
144	Fresno, Calif.	2,130,481	84.98	102,955	1.79	145,029	2.62	401,865	6.98	24,901	0.43	82,860	1.57	60,242	1.05
145	Niagara Falls, N. Y.	2,264,960	89.65	181,652	3.18	180,045	3.15	197,988	3.47	21,530	0.38	65,939	1.15	260,033	4.59
146	Lakewood, Ohio.	1,745,501	30.74	62,909	1.13	98,327	1.74	118,017	2.08	11,109	0.20	22,814	0.40	116,196	2.05
147	Lancaster, Pa.	1,016,880	18.00	37,158	0.66	82,632	1.46	73,063	1.29	3,414	0.04	10,140	0.18	68,183	1.21
148	Wheeling, W. Va.	1,558,498	37.73	91,050	1.62	146,245	2.60	175,783	3.16	4,900	0.09	23,828	0.42	84,577	1.50
149	Pasadena, Calif.	3,015,984	63.93	167,641	3.00	154,035	2.76	222,442	3.98	39,014	0.70	37,622	0.67	208,313	3.73
150	Topeka, Kans.	1,247,548	24.30	69,872	1.25	96,054	1.73	156,679	2.81	6,817	0.12	31,880	0.57	97,067	1.74
151	Wichita Falls, Tex.	740,292	(1)	77,424	(1)	54,266	(1)	55,921	(1)	15,374	(1)	10,552	(1)	83,530	(1)
152	Augusta, Ga.	1,489,162	26.96	66,919	1.21	154,425	2.80	142,550	2.58	18,313	0.33	15,497	0.28	69,069	1.25
153	Kalamazoo, Mich.	1,520,458	28.26	81,639	1.52	103,971	1.94	189,791	3.54	8,965	0.17	26,246	0.49	47,905	0.89
154	Newton, Mass.	2,825,035	62.97	164,252	3.08	249,798	4.68	209,225	3.92	18,006	0.34	44,033	0.83	215,937	4.05
155	Atlantic City, N. J.	4,526,832	84.94	281,479	4.28	573,121	10.76	679,460	10.87	200,119	3.76	96,078	1.80	434,478	8.15
156	Decatur, Ill.	1,017,383	19.12	69,236	1.20	69,053	1.11	86,080	1.62	10,587	0.20	12,374	0.23	22,311	0.42
157	Davenport, Iowa.	1,613,180	30.62	95,250	1.81	115,205	2.19	167,296	3.18	24,063	0.46	19,153	0.36	83,123	1.58
158	Charlotte, N. C.	1,204,335	22.91	88,938	1.69	115,713	2.20	123,298	2.35	14,030	0.27	48,173	0.92	109,247	2.08
159	Malden, Mass.	1,664,422	32.06	76,896	1.48	135,836	2.62	160,222	3.09	17,273	0.33	48,223	0.94	171,581	3.21
160	Oak Park, Ill.	1,528,619	29.73	65,646	1.28	117,719	2.29	86,475	1.68	4,184	0.08	27,584	0.54	112,321	2.18
161	Kenosha, Wis.	1,516,739	29.80	77,965	1.53	103,870	2.04	161,536	3.17	12,761	0.25	41,484	0.82	73,232	1.44
162	Hammond, Ind.	1,715,896	34.06	106,708	2.12	113,795	2.26	151,101	3.00	6,821	0.14	6,073	0.12	94,847	1.88
163	Mount Vernon, N. Y.	2,614,828	51.90	148,451	2.95	213,500	4.24	147,080	2.92	21,008	0.42	32,850	0.65	171,300	3.40
164	Cedar Rapids, Iowa.	1,299,377	25.83	60,206	1.20	72,414	1.44	105,063	2.09	11,583	0.23	8,088	0.16	99,792	1.98

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$1,322,745	\$26.50	\$84,732	\$1.70	\$178,642	\$3.58	\$216,658	\$4.34	\$10,515	\$0.21	\$8,895	\$0.18	\$86,101	\$1.72
166	New Castle, Pa.	1,149,615	23.07	77,767	1.56	71,958	1.44	78,193	1.57	8,483	0.17	11,030	0.22	53,726	1.08
167	Beaumont, Tex.	889,036	17.90	64,619	1.30	88,523	1.78	100,934	2.03	16,799	0.34	22,705	0.46	48,030	0.97
168	McKeesport, Pa.	1,905,800	26.60	75,698	1.54	93,933	1.91	101,759	2.07	5,606	0.11	19,888	0.41	104,193	2.12
169	York, Pa.	1,129,046	23.01	83,963	1.71	85,950	1.40	103,849	2.12	16,357	0.33	13,159	0.27	87,826	1.79
170	Haverhill, Mass.	1,952,807	39.84	91,707	1.87	146,704	2.99	206,685	4.22	11,734	0.24	68,507	1.40	97,477	1.99
171	Bay City, Mich.	1,338,679	27.44	72,978	1.50	87,745	1.80	230,162	4.72	4,548	0.09	10,644	0.22	37,978	0.78
172	Elmira, N. Y.	1,443,152	29.92	113,846	2.35	101,777	2.10	115,210	2.38	22,435	0.46	26,433	0.54	66,210	1.37
173	Charleston, W. Va.	1,199,619	24.91	70,225	1.46	130,678	2.71	131,710	2.73	21,631	0.45	37,334	0.78	96,438	2.00
174	Medford, Mass.	1,648,998	32.25	112,614	2.34	106,568	2.22	152,911	3.18	17,461	0.36	17,321	0.36	137,940	2.87

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 326. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued															
175	Galveston, Tex.	\$1,214,204	\$25.30	\$60,261	\$1.26	\$101,939	\$2.12	\$151,266	\$3.15	\$15,131	\$0.29	\$23,145	\$0.48	\$75,709	\$1.58
176	Pontiac, Mich.	1,274,079	26.85	98,060	2.07	93,879	1.97	88,118	1.86	29,712	0.63	37,858	0.80	67,668	1.43
177	Chelsea, Mass.	1,828,994	38.55	109,381	2.31	169,003	3.56	218,642	4.61	38,042	0.80	35,116	0.74	109,814	2.31
178	Stockton, Calif.	1,709,767	35.97	129,373	2.74	105,252	2.23	220,536	4.66	24,713	0.52	1,200	0.03	115,135	2.43
179	Perth Amboy, N. J.	1,255,261	26.63	75,054	1.59	144,900	3.07	61,186	1.30	18,059	0.38	29,871	0.63	111,554	2.37
180	Pittsfield, Mass.	1,418,354	30.10	78,549	1.67	125,487	2.66	100,353	2.13	19,855	0.42	43,734	0.93	65,204	1.38
181	Lexington, Ky.	1,100,076	23.46	72,954	1.56	99,131	2.11	161,647	3.45	5,051	0.11	34,908	0.74	75,694	1.61
182	Lima, Ohio.	879,376	18.82	62,580	1.34	48,925	1.05	62,148	1.33	9,233	0.20	11,511	0.25	30,286	0.65
183	Madison, Wis.	1,794,286	38.68	97,134	2.09	99,042	2.14	109,516	3.65	16,676	0.36	45,429	0.98	163,226	3.52
184	Newport News, Va.	733,554	15.86	75,768	1.64	80,560	1.74	74,107	1.60	11,635	0.26	16,412	0.35	49,370	1.07
185	Montgomery, Ala.	886,589	19.19	71,977	1.56	109,728	2.37	99,385	2.15	11,109	0.24	23,169	0.50	77,335	1.67
186	Greensboro, N. C.	930,753	20.15	93,409	2.02	103,218	2.23	41,215	0.89	11,786	0.26	36,296	0.79	52,586	1.14
187	East Chicago, Ind.	1,223,242	26.84	71,762	1.57	117,331	2.57	137,233	3.01	10,334	0.22	20,126	0.44	120,818	2.65
188	New Rochelle, N. Y.	2,932,279	66.13	186,253	4.20	276,888	6.24	306,337	6.92	15,202	0.34	34,312	0.77	244,514	5.51
189	Columbus, Ga.	893,942	20.20	69,671	1.57	100,321	2.27	103,475	2.34	4,443	0.10	25,138	0.57	78,711	1.78
190	Evanston, Ill.	1,889,178	43.05	99,657	2.27	185,418	4.23	135,260	3.08	23,435	0.53	34,163	0.78	128,568	2.93
191	Pueblo, Colo.	1,097,301	25.06	73,573	1.68	80,777	1.84	124,416	2.84	14,576	0.33	35,453	0.81	22,377	0.51
192	Fitchburg, Mass.	1,635,970	37.45	78,373	1.79	112,625	2.58	156,475	3.68	12,057	0.28	52,845	1.21	72,620	1.66
193	San Jose, Calif.	1,370,793	31.51	62,208	1.43	74,590	1.71	139,073	3.20	15,890	0.37	30,165	0.69	56,727	1.30
194	Waco, Tex.	1,076,327	24.89	56,466	1.31	75,472	1.75	141,271	3.27	18,554	0.44	19,997	0.46	41,416	0.96
195	Muskegon, Mich.	1,165,530	27.05	63,784	1.48	63,121	1.46	123,267	2.86	6,351	0.15	33,581	0.78	73,490	1.71
196	Brookline, Mass.	2,314,839	53.94	128,869	3.00	241,974	5.64	231,341	5.39	31,831	0.74	90,420	2.11	236,937	5.52
197	Salem, Mass.	1,020,150	37.82	85,220	1.99	124,073	2.90	133,069	3.11	23,308	0.54	87,585	2.04	156,109	3.64
198	Jamestown, N. Y.	1,462,621	34.18	78,117	1.83	77,119	1.80	130,588	3.05	30,599	0.72	25,158	0.59	56,543	1.32
199	Butte, Mont.	926,837	21.70	67,217	1.57	60,620	1.42	107,071	2.51	4,585	0.11	6,353	0.15	120,915	2.97

200	Williamsport, Pa.	993,667	23.29	83,327	1.25	57,093	1.94	85,512	3.00	6,592	0.15	17,637	0.41	16,850	0.39
201	Muncie, Ind.	946,374	21.33	52,649	1.84	57,855	1.36	102,446	2.11	3,777	0.09	7,271	0.17	30,823	0.73
202	Hamilton, Ohio	828,976	19.32	77,807	1.84	42,845	1.01	78,397	1.85	2,738	0.06	16,173	0.38	36,515	0.83
208	Lorain, Ohio	1,050,991	24.87	96,739	2.05	80,150	1.90	95,414	2.26	1,314	0.27	20,071	0.47	38,825	0.88
204	Everett, Mass.	1,619,047	38.40	88,366	2.10	123,123	2.92	182,275	4.32	22,061	0.52	26,637	0.63	110,379	2.63
205	Chicopee, Mass.	1,299,571	30.90	69,918	1.66	101,850	2.42	140,889	3.35	7,705	0.18	36,122	0.86	69,853	1.66
206	Springfield, Mo.	850,199	20.29	47,910	1.14	65,756	1.57	96,873	2.51	8,158	0.19	6,001	0.19	31,649	0.76
207	Battle Creek, Mich.	1,025,872	24.72	66,912	1.61	90,974	2.19	96,537	2.33	8,218	0.20	20,754	0.73	20,949	0.49
208	Durham, N. C.	733,376	17.75	72,352	1.75	54,406	1.32	74,866	1.61	9,026	0.22	14,258	0.35	66,705	1.61
209	Columbia, S. C.	663,713	20.71	50,609	1.28	102,789	2.49	90,784	2.20	17,722	0.43	24,930	0.60	66,796	1.63
210	Dubuque, Iowa	974,801	23.82	52,959	1.29	67,466	1.65	135,091	3.20	18,114	0.44	11,710	0.29	64,141	1.57
211	Stamford, Conn.	1,690,323	41.55	128,600	2.16	143,003	3.51	152,826	3.76	30,322	0.50	31,734	0.53	138,745	3.41
212	Joliet, Ill.	1,092,609	26.93	82,989	2.05	76,657	1.89	89,199	2.90	6,513	0.16	9,343	0.23	22,252	0.55
213	Ansonia, Ill.	896,551	22.27	84,278	2.09	84,539	2.10	80,491	2.00	7,099	0.18	12,871	0.32	45,266	1.12
214	Superior, Wis.	1,301,267	32.80	80,616	2.03	130,824	3.30	195,215	4.92	7,968	0.20	21,170	0.53	44,486	1.13
215	Council Bluffs, Iowa	937,117	23.66	42,375	1.07	40,756	1.03	59,187	1.49	5,497	0.14	5,666	0.14	49,625	1.26
216	Rock Island, Ill.	668,718	16.84	44,123	1.12	38,129	0.97	55,015	1.40	7,168	0.18	23,896	0.61	30,204	0.92
217	Taunton, Mass.	1,191,779	30.31	70,220	1.79	102,604	2.61	125,633	3.20	18,306	0.47	49,718	1.26	60,750	1.39
218	Portsmouth, Ohio	755,609	19.33	66,730	1.71	41,654	1.06	53,981	1.38	5,179	0.13	6,896	0.18	24,858	0.64
219	Quincy, Ill.	807,059	20.81	55,770	1.44	70,399	1.82	90,799	2.34	5,587	0.14	16,777	0.43	32,096	0.83
220	New Brunswick, N. J.	1,233,578	32.48	74,145	1.95	97,410	2.56	145,432	3.88	11,489	0.30	18,922	0.50	112,441	2.96
221	Austin, Tex.	905,172	24.00	57,898	1.53	45,998	1.21	78,387	2.08	8,076	0.43	8,076	0.24	66,617	1.77
222	Ogden, Utah	929,560	25.21	71,292	1.93	72,757	1.97	80,876	1.65	6,944	0.19	10,821	0.29	34,076	0.92
223	Kokomo, Ind.	619,464	16.81	41,639	1.18	48,095	1.30	68,771	2.39	3,591	0.10	5,116	0.14	27,428	0.75
224	Easton, Pa.	953,050	25.89	72,317	1.98	66,430	1.80	59,495	1.62	3,518	0.10	6,941	0.19	86,378	2.25
225	Waterloo, Iowa	950,405	25.87	46,876	1.28	60,625	1.65	125,400	3.41	10,042	0.27	6,815	0.19	27,090	0.74
226	Wilmington, N. C.	761,883	20.78	41,029	1.12	71,677	1.95	72,784	1.98	4,783	0.13	23,322	0.64	84,928	2.32
227	Danville, Ill.	717,632	19.60	41,187	1.12	50,998	1.39	109,257	2.98	8,610	0.24	4,329	0.12	44,857	1.23
228	Hazleton, Pa.	804,226	22.25	47,078	1.30	33,418	0.92	33,530	0.98	4,492	0.12	7,988	0.22	31,083	0.86
229	Auburn, N. Y.	1,018,702	28.52	66,088	1.85	68,568	1.92	134,100	3.75	6,977	0.20	32,514	0.91	71,813	2.00
230	Poughkeepsie, N. Y.	1,090,459	30.56	59,272	1.66	76,682	2.15	47,975	1.84	6,488	0.18	110,264	3.09	83,566	2.34
231	Orange, N. J.	1,112,115	31.43	68,088	1.92	112,283	3.17	95,229	2.69	9,679	0.27	26,750	0.76	94,351	2.67
232	Petersburg, Va.	823,221	19.36	86,322	2.27	71,458	2.02	67,215	1.90	6,138	0.17	24,817	0.70	49,126	1.39
233	Amsterdam, N. Y.	1,020,831	28.93	67,830	1.92	85,875	2.58	90,569	3.87	8,820	0.25	31,018	0.90	79,772	2.26
234	Waltham, Mass.	1,241,410	35.48	76,823	2.02	88,710	2.82	97,599	2.79	29,988	0.86	23,275	0.64	99,262	2.84
235	Norristown, Pa.	588,891	16.90	30,411	0.87	51,501	1.48	22,467	0.64	5,728	0.16	5,501	0.16	22,425	0.64
236	Lewiston, Me.	678,539	19.63	53,545	1.55	60,182	1.82	68,561	1.84	14,368	0.42	11,745	0.34	27,316	0.79
237	Green Bay, Wis.	988,396	28.82	52,974	1.54	57,201	1.67	118,255	3.45	9,794	0.29	9,672	0.28	27,086	0.79
238	Sheboygan, Wis.	1,043,353	31.11	65,818	1.96	54,362	1.62	114,199	3.41	7,767	0.23	8,361	0.25	44,514	1.33
239	Moline, Ill.	751,325	22.44	47,343	1.41	48,052	1.44	66,261	1.68	6,034	0.20	6,533	0.17	40,853	1.22
240	Oshkosh, Wis.	1,136,432	34.21	63,172	1.90	59,129	1.78	148,729	4.48	11,109	0.33	13,537	0.41	35,494	1.07
241	Elgin, Ill.	693,846	21.05	51,401	1.56	45,997	1.40	63,871	1.94	6,589	0.20	8,545	0.26	29,840	0.91
242	Waterstown, N. Y.	1,086,881	33.28	83,821	2.56	67,802	1.77	105,361	3.22	5,291	0.16	29,712	0.91	38,952	1.19
243	Muskogee, Okla.	829,996	25.94	40,352	1.28	55,944	1.72	91,555	2.86	2,423	0.08	11,137	0.35	16,095	0.52
244	La Crosse, Wis.	949,941	31.23	53,780	1.77	55,705	1.83	123,096	4.05	5,996	0.20	10,705	0.35	30,145	0.99
245	Newburgh, N. Y.	948,973	31.20	48,925	1.61	65,962	2.17	63,685	1.76	2,818	0.09	10,414	0.34	67,688	2.02
246	Lynchburg, Va.	832,205	30.66	83,935	2.76	79,209	2.61	99,402	3.27	8,163	0.27	30,883	1.02	67,797	2.23
247	Colorado Springs, Colo.	1,098,779	36.60	58,013	1.95	66,499	2.21	76,165	2.63	8,529	0.28	23,199	0.77	19,444	0.66

TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925

[This table is presented in two sections, the first section beginning on p. 318. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREA- TION		IX.—MISCEL- LANEOUS	
		General expenses		Repair for com- pensation				Schools		Libraries					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita		
	Grand total.....	\$127,962,175	\$3.14	\$5,251,864	\$0.13	\$89,406,120	\$2.19	\$571,827,138	\$14.03	\$19,592,825	\$0.48	\$49,034,122	\$1.23	\$72,778,084	\$1.79
	Group I.....	63,369,647	3.55	2,192,072	0.12	55,109,763	3.09	271,519,197	15.23	9,217,610	0.52	26,228,474	1.47	49,340,674	2.77
	Group II.....	16,229,371	3.67	862,758	0.19	14,690,930	3.32	63,180,649	14.31	2,645,820	0.60	6,509,657	1.47	6,681,791	1.49
	Group III.....	24,435,790	2.60	1,319,801	0.14	10,522,139	1.12	120,080,895	12.78	3,987,120	0.42	9,198,596	0.98	8,861,684	0.94
	Group IV.....	14,337,602	2.51	651,400	0.11	5,660,865	0.99	74,448,947	13.04	2,452,879	0.43	5,321,296	0.93	5,012,752	0.88
	Group V.....	9,592,765	2.82	235,833	0.07	3,432,438	1.01	42,597,450	12.51	1,289,596	0.38	2,676,199	0.79	2,982,053	0.88

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$22,623,173	\$3.85			\$18,835,392	\$3.20	\$104,776,966	\$17.83	\$2,072,417	\$0.35	\$6,340,679	\$1.09	\$21,627,585	\$3.69
2	Chicago, Ill.....	8,150,732	2.72	\$438,794	\$0.15	5,776,698	1.93	40,595,403	13.62	1,201,074	0.40	5,889,659	1.97	6,181,076	2.00
3	Philadelphia, Pa.....	4,964,444	2.51	162,730	0.08	6,182,902	3.12	22,357,448	11.30	593,004	0.30	2,940,674	1.49	7,728,596	3.90
4	Detroit, Mich.....	3,892,919	3.20	227,517	0.19	3,688,008	3.03	14,884,501	12.22	1,041,733	0.86	2,127,167	1.75	2,087,517	1.71
5	Cleveland, Ohio.....	2,965,314	3.17	569,714	0.61	2,002,674	2.14	14,596,907	15.59	1,104,149	1.18	555,001	0.59	2,110,573	2.25
6	St. Louis, Mo.....	2,618,161	3.21			2,650,414	3.25	8,603,909	10.56	366,673	0.45	1,269,484	1.56	435,182	0.63
7	Baltimore, Md.....	3,120,198	3.92			1,600,654	2.01	7,282,113	9.14	284,422	0.36	1,010,049	1.27	835,636	1.05
8	Boston, Mass.....	3,088,620	3.95	44,433	0.06	4,350,571	5.57	13,813,945	17.67	792,636	1.01	2,453,964	3.14	3,002,285	3.84
9	Los Angeles, Calif.....	4,619,368	(¹)	585,216	(¹)	3,209,021	(¹)	20,262,640	(¹)	774,910	(¹)	851,657	(¹)	725,320	(¹)
10	Pittsburgh, Pa.....	3,403,741	5.53	85,302	0.14	2,089,893	3.31	10,170,377	16.10	480,773	0.76	628,696	1.00	1,229,052	1.95
11	San Francisco, Calif.....	1,086,847	1.97			2,143,860	3.88	5,761,063	10.42	192,627	0.35	917,284	1.66	1,376,933	2.49
12	Buffalo, N. Y.....	2,746,200	5.13	78,366	0.15	2,579,676	4.82	8,473,865	15.82	312,892	0.58	1,244,160	2.32	2,002,919	3.74

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 800,000

13	Milwaukee, Wis.....	\$1,458,768	\$3.25	\$43,141	\$0.12	\$1,828,166	\$3.58	\$4,953,530	\$13.86	\$282,779	\$0.56	\$1,320,711	\$2.89	\$617,612	\$1.21
14	Washington, D. C.....	2,371,888	4.82	374,336	0.76	2,907,943	5.91	7,125,588	14.47	185,805	0.39	1,081,966	2.22	785,706	1.60
15	Newark, N. J.....	1,941,934	2.74	62,178	0.14	2,354,849	5.30	7,848,077	17.34	283,978	0.63	899,488	1.80	818,449	1.80
16	Minneapolis, Minn.....	1,871,316	2.69	45,155	0.11	971,905	2.28	6,742,739	15.85	439,511	1.08	753,315	1.77	470,714	1.11
17	New Orleans, La.....	1,085,265	2.62	-----	-----	313,298	0.76	3,575,240	8.63	72,260	0.17	254,941	0.63	265,998	0.64
18	Cincinnati, Ohio.....	2,171,273	5.30	126,344	0.31	1,143,339	2.79	6,353,275	15.53	275,565	0.67	113,644	0.26	982,965	2.40
19	Kansas City, Mo.....	1,502,173	4.15	115,009	0.32	1,392,710	3.86	5,120,608	14.15	206,029	0.57	383,415	1.06	167,045	0.46
20	Seattle, Wash.....	1,462,183	(1)	36,019	(1)	486,343	(1)	4,526,857	(1)	276,253	(1)	396,570	(1)	471,666	(1)
21	Indianapolis, Ind.....	939,376	2.62	18,536	0.06	747,915	2.09	4,807,912	12.40	243,853	0.68	501,383	1.40	336,276	0.94
22	Rochester, N. Y.....	1,194,330	3.77	7,544	0.02	794,540	2.51	5,901,911	18.61	195,429	0.62	631,166	1.99	919,555	2.90
23	Jersey City, N. J.....	1,082,865	3.28	3,896	0.01	1,742,902	5.53	4,224,917	13.40	184,248	0.58	472,978	1.50	748,205	3.37

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$505,594	\$1.69	\$12,463	\$0.04	\$524,007	\$1.75	\$2,778,176	\$9.29	\$125,726	\$0.42	\$191,551	\$0.64	\$226,261	\$0.76
25	Toledo, Ohio.....	726,074	2.53	-----	-----	134,782	0.47	3,991,061	13.89	173,454	0.60	133,905	0.54	262,184	1.02
26	Portland, Oreg.....	637,628	(1)	77,019	(1)	47,322	(1)	3,759,096	(1)	-----	-----	338,294	(1)	182,663	(1)
27	Akron, Ohio.....	723,693	(1)	1,143	(1)	111,670	(1)	2,699,887	(1)	44,263	(1)	69,056	(1)	235,790	(1)
28	Denver, Colo.....	956,899	3.41	90,359	0.32	709,460	2.53	4,177,875	14.87	149,191	0.53	614,153	2.19	379,486	1.35
29	Columbus, Ohio.....	531,402	1.90	52,786	0.19	63,829	0.23	3,165,412	11.31	62,003	0.22	110,569	0.40	408,245	1.46
30	Providence, R. I.....	962,489	3.00	78,698	0.29	280,021	1.05	3,155,550	11.79	38,000	0.14	255,355	0.95	296,161	1.11
31	Oakland, Calif.....	478,458	1.91	48,369	0.19	21,302	0.09	4,139,388	16.54	133,859	0.53	397,466	1.59	84,085	0.34
32	St. Paul, Minn.....	694,627	2.82	31,359	0.09	291,650	1.19	3,170,184	12.89	223,456	0.91	341,987	1.39	841,235	1.39
33	Atlanta, Ga.....	518,238	(1)	61,292	(1)	524,203	(1)	2,887,632	(1)	94,503	(1)	157,337	(1)	79,203	(1)
34	Omaha, Nebr.....	400,558	1.89	31,020	0.15	10,724	0.05	3,322,338	15.69	77,444	0.37	184,838	0.87	186,729	0.88
35	Birmingham, Ala.....	309,330	1.51	38,933	0.19	10,900	0.05	1,901,403	9.30	96,941	0.47	74,185	0.36	42,455	0.21
36	San Antonio, Tex.....	500,043	2.58	42,694	0.23	58,122	0.30	1,745,752	8.99	33,506	0.17	195,437	1.01	29,719	0.15
37	Worcester, Mass.....	815,801	4.27	59,928	0.31	895,517	4.69	3,143,801	16.45	130,300	0.68	190,997	1.00	308,668	1.62
38	Dallas, Tex.....	535,223	2.82	22,096	0.12	236,546	1.25	1,910,754	10.07	24,852	0.13	225,300	1.19	47,459	0.25
39	Richmond, Va.....	425,181	2.28	-----	-----	240,310	1.29	1,799,269	9.64	36,962	0.20	103,433	0.55	75,494	0.40
40	Syracuse, N. Y.....	572,032	3.14	59,271	0.33	436,012	2.39	2,508,699	13.77	91,893	0.50	215,103	1.18	366,682	2.01
41	New Haven, Conn.....	435,274	2.43	3,068	0.02	208,106	1.16	2,632,389	14.71	85,285	0.48	201,890	1.13	154,400	0.86
42	Memphis, Tenn.....	478,183	2.74	46,533	0.27	417,468	2.39	1,547,961	8.87	78,025	0.45	311,208	1.78	33,775	0.19
43	Dayton, Ohio.....	430,049	2.49	7,101	0.04	194,308	1.12	2,053,415	11.87	145,785	0.84	90,460	0.52	246,776	1.43
44	Norfolk, Va.....	179,659	(1)	-----	-----	141,530	(1)	1,318,701	(1)	37,514	(1)	54,822	(1)	97,458	(1)
45	Houston, Tex.....	586,398	(1)	-----	-----	155,145	(1)	2,019,362	(1)	41,615	(1)	180,205	(1)	66,809	(1)
46	Bridgeport, Conn.....	379,921	(1)	4,724	(1)	329,012	(1)	1,886,320	(1)	98,242	(1)	156,047	(1)	187,574	(1)
47	Youngstown, Ohio.....	292,269	1.83	112,397	0.70	45,748	0.29	2,069,633	12.94	71,565	0.45	145,081	0.91	199,055	1.24
48	Hartford, Conn.....	457,356	2.91	775	(1)	228,162	1.45	2,591,743	16.49	50,000	0.32	292,040	1.86	186,944	1.19

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 18.

* Less than one-half of 1 cent.

GENERAL TABLES

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 318. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		General expenses		Repair for compensation		Total	Per capita	Schools		Libraries		Total	Per capita	Total	Per capita
		Total	Per capita	Total	Per capita			Total	Per capita	Total	Per capita				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
49	Fort Worth, Tex.....	\$169,551	\$1.11	\$3,220	\$0.02	\$40,206	\$0.26	\$1,386,327	\$9.08	\$30,742	\$0.20	\$117,148	\$0.77	\$10,973	\$0.07
50	Grand Rapids, Mich.....	249,283	1.67	12,917	0.09	92,525	0.62	2,573,158	17.28	117,824	0.79	185,452	1.25	58,953	0.40
51	Springfield, Mass.....	641,818	4.51	48,036	0.34	179,723	1.26	2,714,084	19.05	165,300	1.16	293,003	2.06	202,118	1.42
52	Scranton, Pa.....	308,496	2.17	93,202	0.66	1,875,161	13.18	1,875,161	13.18	30,071	0.21	128,238	0.90	199,525	1.40
53	Paterson, N. J.....	431,672	3.05	-----	-----	131,745	0.93	2,270,921	16.03	62,265	0.44	127,778	0.90	200,019	1.41
54	Des Moines, Iowa.....	387,618	2.76	35,147	0.25	92,728	0.66	2,532,313	18.00	87,778	0.62	147,086	1.05	102,778	0.73
55	Nashville, Tenn.....	442,175	3.25	48,463	0.36	176,424	1.30	842,597	6.19	30,260	0.22	124,277	0.91	68,991	0.51
56	Trenton, N. J.....	865,955	2.77	-----	-----	98,224	0.74	1,887,924	14.30	63,122	0.46	122,093	0.92	133,601	1.01
57	Salt Lake City, Utah.....	416,678	3.18	5,332	0.04	38,230	0.29	2,018,779	15.42	60,533	0.46	173,640	1.33	58,347	0.45
58	Fall River, Mass.....	518,587	4.01	8,270	0.06	427,371	3.30	1,861,793	14.39	76,810	0.59	130,861	1.08	236,469	1.83
59	Camden, N. J.....	340,444	2.65	-----	-----	87,304	0.68	1,721,723	13.38	34,771	0.27	68,491	0.53	188,700	1.47
60	Flint, Mich.....	254,914	2.04	-----	-----	248,751	1.99	1,364,275	11.14	55,824	0.45	85,274	0.71	57,722	0.46
61	Wilmington, Del.....	249,799	2.02	15,541	0.11	6,931	0.06	1,090,475	9.01	45,830	0.38	95,308	0.79	35,481	0.29
62	New Bedford, Mass.....	604,573	5.06	29,457	0.25	316,831	2.65	1,804,423	15.10	69,425	0.58	138,236	1.16	224,030	1.87
63	Cambridge, Mass.....	515,617	4.34	5,010	0.04	324,130	2.73	1,848,419	11.36	63,330	0.53	224,330	1.89	320,389	2.70
64	Erie, Pa.....	209,892	(1)	26,142	(1)	500	(1)	1,406,635	(1)	39,673	(1)	25,204	(1)	121,491	(1)
65	Tulsa, Okla.....	143,043	1.21	3,269	0.03	20,643	0.17	1,564,398	13.24	42,242	0.36	97,245	0.82	15,112	0.13
66	Albany, N. Y.....	351,713	2.98	5,247	0.04	299,221	2.54	1,245,168	10.56	71,664	0.61	184,456	1.56	188,706	1.60
67	Kansas City, Kans.....	194,910	1.68	-----	-----	12,012	0.10	1,442,384	12.41	38,896	0.33	62,247	0.54	39,016	0.34
68	Yonkers, N. Y.....	326,687	2.87	3,227	0.03	357,951	3.14	2,379,121	20.90	33,960	0.30	109,562	0.96	318,500	2.78
69	Reading, Pa.....	244,721	2.17	18,160	0.16	1,381	0.01	1,040,122	9.23	29,308	0.26	75,816	0.67	83,494	0.74
70	Duluth, Minn.....	275,874	2.50	6,780	0.06	24,402	0.22	1,660,676	15.03	62,312	0.56	81,407	0.74	112,959	1.02
71	Lowell, Mass.....	504,632	4.58	-----	-----	371,548	3.37	1,502,414	13.64	36,412	0.33	79,465	0.72	267,853	2.43
72	Spokane, Wash.....	269,247	2.47	17,609	0.16	82,879	0.80	1,698,878	15.33	64,089	0.59	130,039	1.19	58,339	0.54
73	Elizabeth, N. J.....	258,780	(1)	55,315	(1)	78,714	(1)	1,413,114	(1)	36,898	(1)	54,052	(1)	78,370	(1)

74	Canton, Ohio.....	273,020	2.57			83,198	0.31	1,252,998	11.60	16,495	0.16	22,907	0.22	101,571	0.96
75	San Diego, Calif.....	263,613	2.67			17,234	0.16	1,695,524	15.99	75,919	0.72	239,080	2.28	83,186	0.78
76	Oklahoma City, Okla.....	250,209	(1)	2,151	(1)	32,358	(1)	1,578,191	(1)	35,998	(1)	65,920	(1)	23,564	(1)
77	Tacoma, Wash.....	245,665	2.35	6,590	0.06	25,632	0.25	1,389,748	13.30	45,404	0.43	126,790	1.21	39,567	0.38
78	Lynn, Mass.....	354,563	2.43			244,055	2.36	1,273,391	12.33	69,842	0.66	139,197	1.35	220,091	2.13
79	Waterbury, Conn.....	513,981	(1)			159,658	(1)	1,650,829	(1)	40,643	(1)	104,198	(1)	95,449	(1)
80	Utica, N. Y.....	221,412	2.18			195,898	1.98	1,296,394	12.65	76,998	0.76	91,813	0.90	158,109	1.56
81	El Paso, Tex.....	84,464	0.83			38,068	0.38	952,839	9.40	31,930	0.32	89,407	0.88	5,338	0.05

GROUP IV.—CITIES HAVING A POPULATION OF 80,000 TO 100,000

82	Somerville, Mass.....	\$191,948	\$1.98	\$18,536	\$0.19	\$90,884	\$0.92	\$1,025,761	\$10.33	\$90,108	\$0.81	\$107,888	\$1.09	\$169,616	\$1.71
83	Fort Wayne, Ind.....	137,147	1.40	10,574	0.11			1,319,582	13.49	84,952	0.87	91,162	0.93	67,279	0.69
84	Jacksonville, Fla.....	393,098	4.11			80,011	0.94	742,943	7.76	32,333	0.34	132,172	1.38	145,437	1.52
85	Knoxville, Tenn.....	336,604	3.56	3,146	0.03	304,125	2.16	758,607	8.02	28,270	0.30	19,031	0.20	28,131	0.30
86	Evansville, Ind.....	119,351	1.28	883	0.01	22,294	0.24	1,003,906	10.73	78,574	0.84	137,201	1.47	58,482	0.57
87	Lawrence, Mass.....	380,928	4.07	510	0.01	222,196	2.38	1,316,895	14.09	44,443	0.48	73,066	0.77	156,763	1.68
88	Savannah, Ga.....	104,666	1.12	11,197	0.12	63,798	0.69	366,991	3.94	28,624	0.31	83,191	0.57	99,104	1.06
89	Schenectady, N. Y.....	261,188	2.81	4,690	0.05	150,460	1.62	1,600,374	17.25	35,000	0.38	64,694	0.70	191,896	2.07
90	Allentown, Pa.....	206,389	2.24			2,000	0.02	859,632	9.33	18,167	0.20	44,096	0.48	56,369	0.61
91	Wichita, Kans.....	119,009	1.33	9,491	0.11	34,715	0.39	1,216,486	13.61	24,063	0.27	124,896	1.39	14,663	0.16
92	Bayonne, N. J.....	136,709	1.54	5,316	0.06	114,114	1.29	1,658,332	18.66	39,417	0.44	58,411	0.66	148,088	1.65
93	Long Beach, Calif.....	415,194	4.71	2,493	0.03	49,165	0.56	1,714,044	19.45	94,039	1.07	235,677	2.07	81,176	0.92
94	Tampa, Fla.....	148,943	1.76	34,500	0.40	150,585	1.77	534,338	6.27	26,994	0.32	60,464	0.71	61,836	0.73
95	Harrisburg, Pa.....	229,102	2.76			4,000	0.05	1,154,151	13.84	20,000	0.24	67,984	0.81	102,264	1.28
96	Manchester, N. H.....	293,123	3.53	2,096	0.03	56,856	0.68	784,228	9.44	40,434	0.49	44,498	0.54	44,432	0.53
97	Peoria, Ill.....	192,681	2.36	101	(1)	251	(1)	942,557	11.56	37,065	0.45	121,318	1.49	54,924	0.67
98	South Bend, Ind.....	137,989	1.72	5,674	0.07	25,000	0.31	1,276,726	15.94	61,542	0.77	126,439	1.58	28,326	0.35
99	Hamtramck, Mich.....	44,741	0.57	5,877	0.07	76,732	0.97	695,235	8.83	11,299	0.14	2,640	0.03	62,691	0.80
100	St. Joseph, Mo.....	141,493	1.81	5,719	0.07	23,032	0.29	884,954	11.30	41,085	0.52	64,726	0.83	45,391	0.58
101	Wilkes-Barre, Pa.....	228,334	2.94	19,415	0.25	2,000	0.03	951,484	12.25			72,702	0.94	92,834	1.20
102	Gary, Ind.....	129,802	1.69					1,280,488	16.40	60,469	0.79	190,378	2.48	31,130	0.40
103	Rockford, Ill.....	212,666	2.78	16,881	0.22	8,602	0.11	1,000,614	13.09	54,009	0.71	70,935	0.83	14,806	0.19
104	Sioux City, Iowa.....	115,419	1.52	1,178	0.02	1,662	0.02	1,270,130	16.68	42,801	0.56	70,017	0.92	31,749	0.42
105	Portland, Me.....	461,446	6.13	16,926	0.22	178,446	2.37	842,613	12.51	24,498	0.33	92,135	1.22	82,538	1.10
106	Little Rock, Ark.....	133,135	1.79	14,038	0.19	103,113	1.39	602,949	8.12	12,478	0.17	16,131	0.22	15,405	0.21
107	Charleston, S. C.....	93,545	1.28	2,806	0.04	189,195	2.59	435,460	5.96			45,910	0.63	79,233	1.08
108	Sacramento, Calif.....	141,610	1.96	23,144	0.32	33,749	0.47	1,517,328	21.00	36,526	0.51	189,780	2.68	60,609	0.84
109	Troy, N. Y.....	185,614	2.57	666	0.01	264,855	3.67	803,489	11.13	16,000	0.22	40,323	0.56	147,728	2.05
110	Binghamton, N. Y.....	237,699	3.30	1,810	0.02	350,705	4.87	1,091,693	15.16	22,523	0.31	39,559	0.55	173,388	2.41
111	Saginaw, Mich.....	143,311	2.00	1,468	0.02	46,064	0.64	1,063,223	14.87	41,642	0.58	24,718	0.35	24,910	0.35

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

(This table is presented in two sections, the first section beginning on p. 318. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50.)

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		General expenses		Repair for compensation		Total	Per capita	Schools		Libraries		Total	Per capita	Total	Per capita
		Total	Per capita	Total	Per capita			Total	Per capita	Total	Per capita				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued															
112	Johnstown, Pa.....	\$274,134	\$3.84			\$708	\$0.01	\$1,007,201	\$14.09			\$27,241	\$0.38	\$77,192	\$1.08
113	East St. Louis, Ill.....	140,314	1.96	\$199	(¹)			698,685	9.36	\$14,896	\$0.21	65,501	0.92	25,214	0.35
114	Terre Haute, Ind.....	156,238	2.20	8,584	\$0.05	10,500	0.15	1,094,293	15.40	44,811	0.63	105,148	1.48	65,544	0.92
115	Pawtucket, R. I.....	228,070	3.23	8,491	0.12	63,798	0.91	733,729	10.49	22,860	0.33	33,183	0.47	42,867	0.60
116	Highland Park, Mich.....	337,617	4.83	21,534	0.31	364,310	5.21	1,221,513	17.46	40,117	0.57	68,397	0.98	74,710	1.07
117	Lansing, Mich.....	163,647	2.37	1,841	0.03	43,602	0.63	934,438	13.52	18,427	0.27	71,706	1.04	32,437	0.47
118	Passaic, N. J.....	191,487	2.78	2,315	0.03	67,647	0.98	1,136,162	16.47	27,787	0.40	51,516	0.75	58,473	0.85
119	Springfield, Ohio.....	160,440	2.33			143,425	2.09	651,075	9.47	22,374	0.33	18,204	0.26	63,951	0.93
120	Chester, Pa.....	99,310	1.45			12,349	0.18	711,309	10.38	2,350	0.03	13,429	0.20	62,376	0.91
121	Hoboken, N. J.....	90,053	1.32			52,464	0.77	1,438,356	21.10	33,974	0.50	81,628	1.20	135,120	1.98
122	Racine, Wis.....	131,006	1.93	2,568	0.04	24,057	0.36	874,631	12.92	80,445	0.45	64,206	0.95	40,162	0.73
123	Winston-Salem, N. C.....	90,161	1.35	98	(¹)	143,735	2.15	594,267	8.88	10,139	0.15	15,290	0.23	462	0.01
124	New Britain, Conn.....	192,435	2.88	671	0.01	89,746	1.34	907,005	13.57	30,000	0.45	44,609	0.67	49,890	0.75
125	Chattanooga, Tenn.....	118,891	1.79	5,786	0.09	191,198	2.73	473,394	7.13	30,000	0.45	23,793	0.36	21,912	0.33
126	Altoona, Pa.....	144,052	2.18	5,366	0.08	3,276	0.05	774,249	11.70			13,306	0.20	75,029	1.13
127	Mobile, Ala.....	104,193	1.62	753	0.01	47,952	0.73	468,420	7.13	1,100	0.02	31,892	0.49	23,099	0.35
128	Berkeley, Calif.....	108,838	1.66	66,601	1.05	27,747	0.42	1,328,445	20.31	61,928	0.95	86,734	1.33	13,833	0.21
129	Brockton, Mass.....	249,780	3.82	1,396	0.02	162,587	2.49	909,482	13.92	28,852	0.44	28,951	0.44	103,756	1.59
130	Springfield, Ill.....	77,281	1.23	2,561	0.04	12,805	0.20	793,825	12.63	30,227	0.48	85,157	1.51	22,270	0.35
131	Bethlehem, Pa.....	119,639	1.90	7,403	0.12	2,300	0.04	722,061	11.50	31,969	0.51	13,041	0.21	55,519	0.88
+82	Huntington, W. Va.....	86,083	1.38	1,481	0.02	28,717	0.46	950,724	15.33	20,784	0.33	19,705	0.31	2,422	0.04
133	Cicero, Ill.....	125,136	2.01			3,924	0.06	723,198	11.62	13,772	0.22	7,417	0.12	11,169	0.18
134	Quincy, Mass.....	314,758	5.19	13,570	0.22	189,898	3.13	876,396	14.44	33,219	0.55	141,835	2.34	81,265	1.34
135	Lincoln, Nebr.....	44,898	0.74	6,200	0.10	24,870	0.41	976,599	16.12	28,858	0.48	58,491	0.97	12,951	0.21
136	Holyoke, Mass.....	229,155	3.80	2,275	0.04	182,020	3.03	892,168	14.79	33,683	0.56	64,167	1.06	93,986	1.60

137	East Orange, N. J.	187,427	2.13	1,165	0.02	25,441	0.42	921,064	15.26	51,305	0.86	44,854	0.75	80,190	0.84
138	Portsmouth, Va.	108,600	1.84	2,299	0.04	22,964	0.39	880,117	6.44	3,000	0.05	17,264	0.29	22,230	0.38
139	Covington, La.	209,185	3.59	3,849	0.07	16,168	0.28	349,750	5.84	11,120	0.19	18,630	0.32	19,589	0.34
140	Macon, Ga.	98,191	1.69	7,849	0.13	157,653	2.71	378,215	6.49	7,319	0.13	27,713	0.48	23,851	0.41
141	Roanoke, Va.	126,647	2.18	4,421	0.08	39,096	0.67	565,577	9.72	14,301	0.25	13,542	0.23	17,257	0.30
142	Jackson, Mich.	94,414	1.63	1,084	0.02	162,908	2.81	909,501	10.51	20,415	0.35	45,913	0.79	20,374	0.36
143	Shreveport, La.	113,330	1.96	24,727	0.43	25,765	0.45	806,892	8.78	10,944	0.19	50,909	0.88	35,428	0.44
144	Fresno, Calif.	127,820	2.22	6,394	0.11	6,434	0.11	1,104,703	19.18			89,080	1.55	38,249	0.49
145	Niagara Falls, N. Y.	185,418	3.25	313	0.01	31,202	0.37	1,083,420	18.14	21,497	0.38	85,507	0.97	94,418	1.62
146	Lakewood, Ohio.	140,055	2.47	228	(*)	3,996	0.07	1,014,797	17.87	51,912	0.91	31,613	0.38	81,918	1.44
147	Lancaster, Pa.	148,494	2.63	12,302	0.22	2,633	0.05	514,492	9.11	3,000	0.05	13,991	0.25	48,388	0.86
148	Wheeling, W. Va.	123,744	2.20			5,486	0.10	850,889	15.14	16,640	0.30	16,669	0.29	17,850	0.32
149	Pasadena, Calif.	188,580	3.37	126,197	2.26	31,378	0.56	1,477,980	26.43	76,659	1.37	233,315	4.17	62,808	0.94
150	Topeka, Kans.	88,140	1.58	12,042	0.22	22,304	0.40	681,979	12.26	13,225	0.24	46,904	0.84	24,585	0.44
151	Wichita Falls, Tex.	62,086	(*)	1,960	(*)	6,149	(*)	877,662	(*)	8,408	(*)	30,492	(*)	288	(*)
152	Augusta, Ga.	150,199	2.72	1,626	0.03	254,051	4.60	534,106	9.67	326	0.01	20,324	0.37	61,958	1.12
153	Kalamazoo, Mich.	106,816	1.99			39,151	0.73	786,585	14.67	37,637	0.70	40,056	0.76	51,666	0.96
154	Newton, Mass.	436,094	8.18			40,029	0.75	1,076,201	20.18	74,482	1.40	167,724	3.14	129,254	2.42
155	Atlantic City, N. J.	298,178	5.60	36,881	0.67	124,548	2.34	1,465,966	27.27	51,075	0.90	168,250	3.16	230,604	4.38
156	Decatur, Ill.	66,778	1.25			3,250	0.06	605,490	11.38	22,062	0.41	43,578	0.82	16,584	0.31
157	Davenport, Iowa.	114,197	2.17	2,774	0.05			846,490	16.07	36,509	0.69	78,320	1.49	30,800	0.58
158	Charlotte, N. C.	120,378	2.29	5,193	0.10	9,245	0.18	629,064	10.06	10,788	0.21	6,104	0.12	24,164	0.46
159	Malden, Mass.	155,438	2.99			48,564	0.94	606,610	11.68	34,186	0.66	80,187	1.54	128,436	2.47
160	Oak Park, Ill.	123,967	2.41	2,224	0.04	1,800	0.04	885,124	17.21	23,207	0.45	62,218	1.02	26,155	0.51
161	Kenosha, Wis.	114,995	2.26	10,816	0.21	44,730	0.88	735,897	14.46	35,262	0.69	68,365	1.15	45,836	0.80
162	Hammond, Ind.	93,984	1.87			7,088	0.14	1,019,603	20.24	30,274	0.60	65,155	1.29	20,349	0.40
163	Mount Vernon, N. Y.	434,806	8.63	10,990	0.22	104,591	2.08	1,142,540	22.68	33,884	0.67	47,688	0.95	106,838	2.11
164	Cedar Rapids, Iowa.	69,672	1.38	2,008	0.04	900	0.02	802,894	15.98	23,626	0.47	35,916	0.71	7,216	0.14

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

166	Woonsocket, R. I.	\$268,429	\$5.38	\$17,489	\$0.35	\$47,573	\$0.95	\$352,889	\$7.07	\$7,001	\$0.14	\$16,001	\$0.32	\$27,820	\$0.56
166	New Castle, Pa.	78,550	1.58			23,656	0.47	675,451	13.55	15,218	0.31	9,950	0.20	45,643	0.92
167	Beaumont, Tex.	126,966	2.56	478	0.01	3,413	0.07	391,690	7.89	627	0.01	23,559	0.47	793	0.02
168	McKeesport, Pa.	139,138	2.83	7,018	0.14			704,008	14.34	8,000	0.16	14,089	0.29	32,470	0.66
169	York, Pa.	85,807	1.75	4,917	0.10	1,310	0.03	602,803	12.28	2,272	0.05	23,632	0.48	34,492	0.70
170	Haverhill, Mass.	209,612	4.28	301	0.01	277,376	5.66	656,322	13.39	39,474	0.81	50,092	1.02	96,816	1.98
171	Bay City, Mich.	137,349	2.82	92	(*)	42,663	0.87	668,828	13.71	22,934	0.47	11,836	0.24	10,822	0.22
172	Elmira, N. Y.	160,692	3.32			90,489	1.87	630,756	13.03	12,557	0.26	27,937	0.58	79,910	1.65
173	Charleston, W. Va.	62,832	1.10			17,264	0.36	605,804	12.58	9,632	0.20	10,413	0.22	15,763	0.33
174	Medford, Mass.	139,085	2.90			42,162	0.88	648,716	13.50	16,905	0.35	55,405	1.15	101,910	2.12

* Less than one-half of 1 cent.

* Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 318. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		General expenses		Repair for compensation		Total	Per capita	Schools		Libraries		Total	Per capita	Total	Per capita
		Total	Per capita	Total	Per capita			Total	Per capita	Total	Per capita				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued															
175	Galveston, Tex.....	\$143,362	\$2.99			\$219,269	\$4.57	\$389,017	\$8.10			\$19,217	\$0.40	\$15,888	\$0.33
176	Pontiac, Mich.....	86,090	1.81	\$4,423	\$0.09	70,984	1.50	637,918	13.44	\$15,997	\$0.34	27,493	0.58	16,151	0.34
177	Chelsea, Mass.....	177,252	3.74	2,426	0.05	112,893	2.38	644,096	13.68	25,678	0.54	62,474	1.32	124,177	2.62
178	Stockton, Calif.....	98,383	2.08	17,763	0.38	13,888	0.29	797,131	16.86	38,868	0.82	78,388	1.66	60,162	1.27
179	Perth Amboy, N. J.....	90,422	2.11	2,567	0.05	22,266	0.47	590,976	12.64	10,440	0.35	14,990	0.32	67,970	1.44
180	Pittsfield, Mass.....	163,490	3.47	302	0.01	45,503	0.97	655,754	13.92	37,450	0.70	23,786	0.50	58,893	1.25
181	Lexington, Ky.....	134,802	2.87	2,001	0.04	82,874	1.77	379,711	8.10	8,884	0.19	33,338	0.71	9,081	0.19
182	Lima, Ohio.....	101,319	2.17			3,266	0.07	508,944	10.89	15,058	0.32	5,866	0.13	20,340	0.44
183	Madison, Wis.....	123,007	2.65	3,797	0.08	23,929	0.52	895,408	19.30	39,159	0.84	73,278	1.58	44,685	0.96
184	Newport News, Va.....	57,669	1.25	39	(¹)	31,325	0.68	304,094	6.58	1,200	0.03	2,218	0.05	29,267	0.63
185	Montgomery, Ala.....	83,598	1.81	6,663	0.14	16,426	0.36	299,966	6.49	6,158	0.13	28,811	0.62	52,271	1.13
186	Grensboro, N. C.....	68,387	1.49			15,075	0.33	483,886	10.47	14,748	0.32	1,355	0.03	8,792	0.19
187	East Chicago, Ind.....	61,951	1.36					564,398	12.38	31,138	0.68	66,792	1.47	21,313	0.47
188	New Rochelle, N. Y.....	512,864	11.57	8,780	0.20	81,649	1.84	1,015,715	22.91	30,226	0.68	123,560	2.79	95,379	2.15
189	Columbus, Ga.....	63,302	1.43	1,314	0.03	96,776	2.19	289,552	6.54	5,194	0.12	33,535	0.76	22,510	0.51
190	Evanston, Ill.....	143,800	3.28	8,827	0.20	1,590	0.04	982,785	22.40	37,098	0.85	76,216	1.74	33,081	0.75
191	Fueblo, Colo.....	119,965	2.74	11,583	0.26	2,959	0.07	534,468	12.21	8,703	0.20	50,990	1.16	17,473	0.40
192	Fitchburg, Mass.....	235,088	5.38	4,069	0.09	198,310	4.54	569,886	13.02	12,072	0.28	27,473	0.63	105,047	2.40
193	San Jose, Calif.....	73,538	1.69	3,918	0.09			845,981	19.45	17,024	0.39	39,607	0.91	12,082	0.28
194	Waco, Tex.....	175,431	4.06	557	0.01	18,941	0.44	475,111	10.99	13,991	0.32	34,690	0.80	4,260	0.10
195	Muskegon, Mich.....	48,724	1.13			53,134	1.23	625,351	14.51	43,121	1.00	21,945	0.51	9,671	0.22
196	Brookline, Mass.....	832,788	7.75	3,115	0.07	28,247	0.66	612,239	14.27	63,881	1.49	207,431	4.83	105,766	2.46
197	Salem, Mass.....	189,269	4.42			130,314	3.04	485,200	11.28	26,896	0.63	70,754	1.65	110,323	2.58
198	Jamestown, N. Y.....	137,364	3.21	1,180	0.03	158,723	3.71	690,011	16.13			24,810	0.58	52,403	1.22
199	Butte, Mont.....	85,986	1.97			1,841	0.04	412,697	9.66	22,143	0.52	7,197	0.17	26,212	0.61
200	Williamsport, Pa.....	116,133	2.72	5,022	0.12	40,164	0.94	513,090	12.03	6,488	0.15	29,292	0.69	46,517	1.09
201	Muncie, Ind.....	62,263	1.47	2,175	0.05	2,221	0.05	529,192	12.45	15,757	0.37	28,447	0.67	11,179	0.26
202	Hamilton, Ohio.....	65,671	1.55			9,578	0.23	411,642	9.72	8,130	0.19	40,977	0.97	46,796	1.10
203	Lorain, Ohio.....	107,182	2.54			8,575	0.20	539,214	12.76	11,168	0.26	26,112	0.62	36,287	0.86
204	Everett, Mass.....	109,149	2.59			72,619	1.72	705,940	16.74	27,056	0.64	58,142	1.38	93,402	2.22

205	Chicopee, Mass.	190,874	4.84			93,896	2.23	514,848	12.23	15,137	0.36	18,826	0.45	60,143	0.95
206	Springfield, Mo.	62,980	1.80	4,208	0.10	29,771	0.71	454,476	10.84	16,014	0.39	23,568	0.56	1,025	0.02
207	Battle Creek, Mich.	76,655	1.85	2,135	0.05	4,123	0.10	574,393	13.84	14,078	0.34	37,339	0.90	4,463	0.11
208	Durham, N. C.	73,927	1.79			21,725	0.53	311,767	7.55	5,900	0.14	3,866	0.07	25,588	0.63
209	Columbia, S. C.	114,511	3.78	28	(¹)	27,297	0.66	324,712	7.88	1,800	0.04	19,613	0.48	13,526	0.30
210	Dubuque, Iowa.	95,950	2.33	3,481	0.21	3,798	0.09	441,116	10.78	17,152	0.42	30,772	0.75	37,551	0.67
211	Stamford, Conn.	190,790	4.69	3,510	0.31	33,896	1.33	722,718	17.78	25,000	0.61	43,307	1.06	41,077	1.01
212	Joliet, Ill.	108,885	2.68			1,900	0.04	623,145	15.36	19,460	0.48	27,451	0.66	24,975	0.63
213	Aurora, Ill.	86,749	2.16					430,568	10.70	17,107	0.42	36,024	0.89	11,566	0.29
214	Superior, Wis.	82,187	3.07			2,478	0.06	653,790	16.45	33,274	0.59	15,627	0.39	44,644	1.13
215	Council Bluffs, Iowa.	80,468	2.03	2,111	0.05			582,795	14.71	17,061	0.43	37,107	0.68	34,469	0.62
216	Rock Island, Ill.	38,534	0.98					371,449	9.43	12,963	0.33	22,845	0.58	13,393	0.34
217	Taunton, Mass.	138,740	3.53			90,568	2.30	456,381	11.60	13,745	0.35	24,454	0.62	50,790	1.29
218	Portsmouth, Ohio	67,268	1.72	932	0.02	57,609	1.47	393,692	10.07	5,053	0.13	3,066	0.08	26,801	0.74
219	Quincy, Ill.	82,192	3.12	2,789	0.07	9,180	0.24	375,200	9.67	10,803	0.26	41,234	1.06	14,232	0.37
220	New Brunswick, N. J.	90,389	2.38	12,984	0.34	32,576	0.86	552,253	14.54	18,800	0.49	17,553	0.46	49,184	1.29
221	Austin, Tex.	105,975	2.81			71,582	1.90	396,459	10.51			43,533	1.15	18,853	0.37
222	Ogden, Utah	87,275	2.37			6,129	0.17	537,728	14.58	9,556	0.26	12,937	0.33	19,200	0.52
223	Kokomo, Ind.	47,255	1.28	672	0.02			325,028	8.35	7,039	0.19	17,109	0.46	7,221	0.20
224	Easton, Pa.	100,162	2.72	777	0.02			478,647	13.00	21,841	0.59	14,864	0.40	41,740	1.13
225	Waterloo, Iowa.	57,139	1.56	1,599	0.04			561,941	15.29	24,967	0.68	15,381	0.42	12,530	0.34
226	Wilmington, N. C.	86,073	2.35			48,759	1.33	313,712	8.56	3,911	0.11	1,417	0.04	9,538	0.26
227	Danville, Ill.	53,476	1.46			1,200	0.03	356,096	9.73	18,046	0.49	26,381	0.72	3,195	0.09
228	Hazleton, Pa.	117,838	3.26	866	0.02			476,115	13.17	11,700	0.32	1,915	0.05	38,303	1.06
229	Auburn, N. Y.	126,577	3.54			48,247	1.35	387,776	10.86	7,800	0.22	11,023	0.31	57,519	1.61
230	Poughkeepsie, N. Y.	95,379	2.67	15,836	0.44	51,942	1.46	449,549	12.60	19,001	0.53	34,247	0.96	40,248	1.13
231	Orange, N. J.	91,472	2.59	120	(¹)	42,839	1.21	524,977	14.84			20,172	0.57	26,155	0.74
232	Petersburg, Va.	55,328	1.56			23,564	0.67	265,969	7.52	6,176	0.17	7,868	0.22	12,920	0.37
233	Amsterdam, N. Y.	125,089	3.55	3,500	0.10	26,342	0.75	488,973	13.86	6,500	0.18	6,000	0.02	35,045	0.99
234	Waltham, Mass.	159,293	4.55	1,921	0.05	47,561	1.36	422,766	12.08	27,843	0.80	75,026	2.14	82,373	2.36
235	Norristown, Pa.	69,454	1.99			42	(¹)	332,578	8.55	3,493	0.10	8,158	0.23	37,133	1.07
236	Lewiston, Me.	125,248	3.64	1,757	0.05	65,404	1.90	210,774	6.12	6,677	0.19	8,236	0.24	21,817	0.63
237	Green Bay, Wis.	114,426	3.34	1,082	0.03	23,785	0.69	478,671	13.96	18,655	0.54	51,835	1.51	24,950	0.73
238	Sheboygan, Wis.	115,462	3.44	7,697	0.23	23,691	0.71	534,158	15.93	11,008	0.33	26,830	0.80	29,496	0.88
239	Moline, Ill.	52,626	1.57	1,721	0.05	58,547	1.75	396,830	11.85	10,872	0.32	18,097	0.54	7,916	0.24
240	Oshkosh, Wis.	150,206	4.52	8,460	0.25	34,593	1.04	494,463	14.89	26,080	0.78	48,480	1.46	43,000	1.29
241	Elgin, Ill.	55,035	1.70	244	0.01	1,800	0.05	377,220	11.44	14,260	0.43	24,224	0.73	13,823	0.42
242	Watertown, N. Y.	153,915	4.70	4,525	0.14	72,629	2.22	458,405	14.01	13,499	0.41	23,996	0.73	41,473	1.27
243	Muskogee, Okla.	70,487	2.20	4,093	0.13	64,385	2.01	418,192	13.07	12,725	0.40	21,943	0.69	20,965	0.66
244	La Crosse, Wis.	92,549	3.04	3,690	0.12	2,557	0.08	467,693	15.37	21,000	0.69	38,300	1.26	44,722	1.47
245	Newburgh, N. Y.	145,969	4.80	1,990	0.07	92,523	3.04	389,200	12.79	6,448	0.21	26,700	0.83	36,653	1.30
246	Lynchburg, Va.	91,773	3.92	12,279	0.40	81,607	2.63	317,574	10.45			24,856	1.15	24,727	0.81
247	Colorado Springs, Colo.	92,517	3.07			4,841	0.16	629,842	20.92	13,371	0.44	38,425	2.94	17,344	0.56

¹ Less than one-half of 1 cent.

TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GEN- ERAL GOVERN- MENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CON- SERVA- TION OF HEALTH	IV.—SANI- TATION, OR PRO- MOTION OF CLEAN- LINESS	V.—HIGHWAYS		VI.—CHAR- ITIES, HOSPITALS, AND COR- RECTIONS	VII.—EDUCATION		VIII.—REC- REACTION	IX.—MIS- CELLA- NEOUS
			Police de- partment	Fire de- partment	All other			General expense	Repair for com- pensation		Schools	Libraries		
	Grand total.....	8.5	10.3	8.2	1.6	2.4	7.6	8.4	0.3	5.9	37.5	1.3	3.3	4.8
	Group I.....	9.9	11.4	6.7	1.9	2.4	8.4	7.9	0.3	6.9	33.8	1.1	3.3	6.1
	Group II.....	9.3	9.5	8.5	2.0	3.1	7.0	8.9	0.5	8.0	34.6	1.4	3.6	3.6
	Group III.....	5.9	9.5	10.4	1.2	2.6	6.6	8.7	0.5	3.8	42.9	1.4	3.3	3.2
	Group IV.....	6.1	8.7	10.0	1.1	2.0	7.1	8.5	0.5	3.4	44.8	1.5	3.2	3.0
	Group V.....	6.4	7.8	10.0	1.1	2.1	6.0	10.2	0.3	3.6	45.3	1.4	2.8	3.2

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	10.3	11.3	6.2	1.8	1.7	9.0	7.7	-----	6.4	35.5	0.7	2.1	7.3
2	Chicago, Ill.....	10.3	12.2	5.3	2.1	3.0	10.5	6.8	0.4	4.8	33.7	1.0	4.9	5.1
3	Philadelphia, Pa.....	10.7	12.9	5.5	2.0	1.6	9.3	6.4	0.2	8.0	28.9	0.8	3.8	10.0
4	Detroit, Mich.....	7.9	13.3	8.3	1.4	3.8	7.5	8.0	0.5	7.6	30.8	2.2	4.4	4.3
5	Cleveland, Ohio.....	9.2	8.6	6.6	1.0	3.3	7.0	8.0	1.5	5.4	39.3	3.0	1.5	5.7
6	St. Louis, Mo.....	10.3	15.0	7.2	2.2	2.6	5.6	9.4	-----	9.5	30.8	1.3	4.5	1.6
7	Baltimore, Md.....	6.9	13.7	10.9	0.9	2.3	9.0	12.4	-----	6.4	29.0	1.1	4.0	3.3
8	Boston, Mass.....	9.1	10.2	7.9	1.7	2.7	8.3	6.7	0.1	9.5	30.2	1.7	5.4	6.6
9	Los Angeles, Calif.....	9.2	9.3	6.7	3.0	2.6	3.4	9.8	1.2	6.8	42.9	1.6	1.8	1.5
10	Pittsburgh, Pa.....	12.1	7.5	6.3	2.3	2.2	8.9	11.7	0.3	7.0	33.9	1.6	2.1	4.1
11	San Francisco, Calif.....	11.0	12.2	13.2	2.1	3.4	3.5	5.2	-----	10.2	27.4	0.9	4.4	6.6
12	Buffalo, N. Y.....	7.3	8.8	8.0	1.6	3.1	7.5	10.0	0.3	9.4	31.0	1.1	4.5	7.8

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	9.3	8.4	7.6	1.7	3.4	8.4	8.0	0.3	8.8	33.4	1.4	6.4	3.0
14	Washington, D. C.....	5.3	10.6	7.5	2.5	1.5	8.0	10.3	1.6	12.3	30.9	0.8	4.7	3.4
15	Newark, N. J.....	8.5	11.3	8.9	1.6	3.8	9.3	5.3	0.3	10.1	33.7	1.2	2.5	3.5
16	Minneapolis, Minn.....	8.5	6.8	7.2	1.7	5.6	4.4	0.4	0.3	5.3	40.3	2.6	4.5	2.8
17	New Orleans, La.....	10.5	10.2	10.1	4.9	2.2	10.2	10.1	-----	2.9	33.3	0.7	2.4	2.5

18	Cincinnati, Ohio.....	11.5	6.1	6.7	1.4	2.1	2.8	13.3	0.8	7.0	39.0	1.7	0.7	6.0
19	Kansas City, Mo.....	12.8	8.9	6.2	1.4	1.5	2.9	10.9	0.8	10.1	37.1	1.6	2.8	1.2
20	Seattle, Wash.....	11.7	9.6	11.5	1.7	3.0	6.7	10.7	0.3	2.5	33.0	2.0	2.9	3.4
21	Indianapolis, Ind.....	7.2	9.0	12.9	1.7	2.8	4.7	7.6	0.3	6.1	39.0	2.0	4.1	2.7
22	Rochester, N. Y.....	4.2	4.9	7.6	2.4	3.3		10.1		8.1	37.6	1.2	4.0	5.9
23	Jersey City, N. J.....	11.2	16.8	9.3	1.6	4.0	6.1	6.3	(1)	10.7	25.8		2.9	6.6

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 200,000

24	Louisville, Ky.....	5.2	11.0	8.6	1.2	4.9	6.5	7.3	0.2	7.6	40.4	1.8	2.8	2.2
25	Toledo, Ohio.....	6.3	10.2	11.0	0.8	1.6	5.7	8.7		1.6	47.7	2.1	1.8	2.5
26	Portland, Oreg.....	4.9	10.2	12.6	2.5	1.3	6.5	8.0	1.0	0.6	47.1		4.2	2.2
27	Akron, Ohio.....	5.1	7.1	6.7	0.6	2.1	6.2	12.5	(1)	2.1	50.4	0.2	1.1	4.4
28	Denver, Colo.....	9.8	7.2	8.2	2.3	1.9	3.9	9.0	0.9	6.7	39.4	1.4	5.8	2.6
29	Columbus, Ohio.....	6.1	8.9	9.8	1.3	1.6	0.6	7.6	0.8	0.9	45.1	0.9	1.6	5.8
30	Providence, R. I.....	5.8	13.1	11.4	1.4	3.7	7.0	10.9	0.9	3.2	35.9	0.4	2.9	2.4
31	Oakland, Calif.....	6.3	8.7	11.7	1.5	2.0	3.9	5.9	0.6	0.2	51.4	1.7	4.9	1.9
32	St. Paul, Minn.....	6.0	8.9	12.6	1.7	1.9	4.1	8.9	0.3	3.7	40.4	2.8	4.4	4.4
33	Atlanta, Ga.....	3.9	10.5	8.4	0.7	3.2	7.0	7.9	0.9	8.0	44.3	1.4	2.4	1.2
34	Omaha, Nebr.....	5.1	9.2	12.9	1.1	1.6	2.5	6.3	0.5	0.9	52.5	1.2	2.9	2.0
35	Birmingham, Ala.....	6.5	9.7	12.5	1.7	2.3	6.2	7.5	0.9	0.2	46.1	2.4	1.8	1.0
36	San Antonio, Tex.....	4.8	7.2	11.8	0.8	1.8	9.1	12.4	1.1	1.4	43.3	0.8	4.8	0.7
37	Worcester, Mass.....	4.1	10.8	9.1	0.8	3.2	4.9	9.9	0.7	10.8	38.1	1.6	2.3	2.7
38	Dallas, Tex.....	5.6	8.0	11.8	1.3	2.5	8.7	11.1	0.5	4.9	39.6	0.5	4.7	1.0
39	Richmond, Va.....	10.1	10.2	11.6	2.4	3.4	7.5	8.7		4.9	36.8	0.8	2.1	1.5
40	Syracuse, N. Y.....	6.6	8.4	10.1	0.4	2.9	9.9	8.3	0.9	6.3	36.4	1.8	2.1	5.3
41	New Haven, Conn.....	5.1	12.8	11.2	1.2	2.1	5.0	7.3	0.1	3.5	44.3	1.4	3.4	2.6
42	Memphis, Tenn.....	4.7	10.5	11.7	1.2	3.7	8.9	9.7	0.9	8.5	31.5	1.6	6.3	0.7
43	Dayton, Ohio.....	7.3	7.6	7.9	0.9	1.0	6.5	9.3	0.2	4.2	44.6	3.2	2.0	5.4
44	Norfolk, Va.....	3.0	15.5	15.9	1.8	1.5	10.0	4.7		3.7	34.1	1.0	1.4	2.5
45	Houston, Tex.....	5.9	9.1	9.8	1.0	2.9	8.5	12.1		3.2	41.6	0.9	3.7	1.4
46	Bridgeport, Conn.....	5.1	11.4	13.6	1.0	3.3	7.5	7.3	0.1	6.3	36.0	1.9	3.0	3.6
47	Youngstown, Ohio.....	7.0	6.7	5.5	0.5	1.3	2.8	7.6	2.9	1.2	53.7	1.9	3.8	5.2
48	Hartford, Conn.....	6.5	9.1	10.4	1.5	3.0	8.4	7.3	(1)	3.7	41.6	0.8	4.7	3.0
49	Fort Worth, Tex.....	4.5	9.5	12.7	2.6	1.8	9.0	5.8	0.1	1.4	47.2	1.0	4.0	0.4
50	Grand Rapids, Mich.....	5.0	6.7	12.4	1.2	4.7	4.8	4.9	0.3	1.8	50.9	2.3	3.7	1.2
51	Springfield, Mass.....	5.5	8.8	11.3	0.5	2.3	8.7	9.5	0.7	2.7	40.0	2.4	4.3	3.0
52	Branton, Pa.....	5.3	8.3	11.1	1.2	1.6	7.4	7.6	2.3		46.4	0.7	2.2	4.9
53	Paterson, N. J.....	3.5	11.1	12.2	0.8	2.9	8.3	8.2		2.5	43.1	1.7	3.2	2.8
54	Des Moines, Iowa.....	4.1	6.8	10.4	0.8	1.4	6.7	8.0	0.7	1.9	52.2	1.8	2.0	2.1
55	Nashville, Tenn.....	6.0	11.2	12.4	0.9	2.1	5.9	15.7	1.7	6.3	29.9	1.1	4.4	2.4
56	Trenton, N. J.....	4.6	10.9	10.2	1.3	5.0	6.9	8.4		2.2	43.1	1.4	2.8	3.1
57	Salt Lake City, Utah.....	8.4	6.3	5.1	0.6	2.1	3.6	11.1	0.1	1.0	53.8	1.6	4.6	1.6
58	Fall River, Mass.....	4.8	9.7	9.1	0.6	5.9	4.1	10.4	0.2	8.6	37.5	1.5	2.8	4.8

¹ Less than one-twentieth of 1 per cent.

TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair for compensation		Schools	Libraries		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.														
59	Camden, N. J.	5.9	11.7	10.2	0.8	2.6	5.6	8.8		2.3	44.6	0.9	1.8	4.0
60	Flint, Mich.	6.2	8.5	10.0	1.0	2.7	7.8	7.7		7.6	42.4	1.7	2.7	1.8
61	Wilmington, Del.	7.8	12.9	10.6	0.7	0.8	10.2	9.3	0.5	0.3	40.4	1.7	3.5	1.3
62	New Bedford, Mass.	5.0	11.1	9.8	0.9	4.0	7.7	11.7	0.6	6.1	34.8	1.3	2.7	4.3
63	Cambridge, Mass.	5.5	9.6	8.4	1.5	3.4	11.4	11.1	0.1	7.0	20.0	1.4	4.8	6.9
64	Erie, Pa.	6.6	8.3	10.4	0.8	2.2	4.6	7.7	1.0	(1)	51.6	1.5	0.9	4.5
65	Tulsa, Okla.	5.2	9.1	9.7	1.0	1.2	5.0	5.2	0.1	0.8	57.0	1.5	3.5	0.6
66	Albany, N. Y.	7.6	12.4	10.0	0.6	3.8	10.7	8.2	0.1	7.0	29.1	1.7	4.3	4.4
67	Kansas City, Kans.	6.7	7.6	11.3	2.0	2.2	4.1	7.2		0.4	53.3	1.4	2.3	1.4
68	Yonkers, N. Y.	7.2	11.7	6.7	1.1	3.6	8.8	5.6	0.1	6.2	41.1	0.6	1.9	5.5
69	Reading, Pa.	9.6	4.4		1.3	2.6	10.0	10.8	0.8	0.1	46.1	1.3	3.4	3.7
70	Duluth, Minn.	7.8	8.1	11.4	0.7	2.3	3.1	8.3	0.2	0.7	49.7	1.9	2.4	3.4
71	Lowell, Mass.	5.6	8.3	10.3	0.8	3.6	6.4	11.0		8.8	35.4	0.9	1.9	6.3
72	Spokane, Wash.	4.5	6.2	10.2	1.0	2.1	6.2	8.4	0.5	1.0	52.0	2.0	4.0	1.8
73	Elizabeth, N. J.	4.9	11.8	12.5	1.1	2.2	7.3	7.9	1.7	2.4	43.0	1.1	1.6	2.4
74	Canton, Ohio.	6.5	6.6	8.1	0.7	2.1	5.1	11.5		1.4	52.0	0.7	1.0	4.3
75	San Diego, Calif.	7.1	7.6	8.7	1.6	2.4	6.5	7.8	(1)	0.5	46.9	2.1	6.6	2.3
76	Oklahoma City, Okla.	5.5	8.0	9.1	0.8	1.2	4.4	8.9	0.1	1.2	56.3	1.3	2.4	0.8
77	Tacoma, Wash.	5.6	6.9	13.4	0.9	1.4	3.4	8.9	0.2	0.9	50.5	1.6	4.6	1.4
78	Lynn, Mass.	4.6	3.6	11.6	1.3	3.1	7.5	9.8		6.7	35.1	1.9	3.8	6.1
79	Waterbury, Conn.	6.2	9.4	11.9	0.7	1.9	3.9	13.2		4.1	42.4	1.0	2.3	2.5
80	Uticas, N. Y.	7.0	7.9	11.0	0.6	2.1	8.4	6.9		6.1	39.9	2.4	2.9	4.9
81	El Paso, Tex.	6.2	8.7	9.8	1.1	4.2	3.4	4.3		2.0	48.8	1.6	4.6	0.3

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	5.4	8.7	9.9	1.3	2.3	10.8	7.1	0.7	3.4	38.0	2.3	4.0	6.3
83	Fort Wayne, Ind.....	3.7	8.6	12.5	0.6	0.8	5.1	5.6	0.4	-----	53.4	5.4	3.7	2.3
84	Jacksonville, Fla.....	6.0	11.1	11.5	1.9	2.5	11.4	14.3	-----	2.9	37.1	1.2	4.8	4.3
85	Knoxville, Tenn.....	7.5	10.3	10.3	1.3	2.9	6.2	15.0	0.1	0.5	32.9	1.3	0.9	1.3
86	Evansville, Ind.....	4.3	8.1	13.1	0.7	1.3	4.1	5.8	(1)	1.1	48.6	3.8	6.6	2.6
87	Lawrence, Mass.....	4.4	9.8	10.7	0.7	2.3	8.8	11.0	(1)	0.4	38.0	1.3	2.1	4.5
88	Savannah, Ga.....	10.5	14.6	12.9	1.7	2.9	14.7	6.1	0.7	3.7	21.5	1.7	3.1	5.8
89	Schenectady, N. Y.....	6.1	8.5	6.6	1.1	2.8	14.1	6.9	0.1	4.0	42.3	0.9	1.7	5.1
90	Allentown, Pa.....	6.6	7.2	6.1	0.7	2.6	7.9	12.1	0.1	0.1	50.3	1.1	2.6	2.3
91	Wichita, Kans.....	4.2	5.6	9.0	1.1	1.4	5.1	5.4	0.4	1.6	55.7	1.1	5.7	0.7
92	Bayonne, N. J.....	5.9	12.5	11.1	1.4	2.2	7.8	3.8	0.1	3.2	45.8	1.1	1.6	4.0
93	Long Beach, Calif.....	7.9	8.0	7.1	2.0	1.3	8.9	10.4	0.1	1.2	42.8	2.3	5.9	2.0
94	Tampa, Fla.....	6.9	9.3	10.3	1.1	1.7	12.0	8.6	2.0	8.7	30.8	1.6	3.5	3.5
95	Harrisburg, Pa.....	5.4	7.4	8.6	1.6	1.3	10.2	10.3	0.2	0.2	51.6	0.9	3.0	4.8
96	Manchester, N. H.....	6.1	11.4	11.9	0.1	3.8	9.9	13.1	0.1	2.5	35.2	1.3	2.0	2.0
97	Peoria, Ill.....	7.7	7.8	10.5	0.9	4.4	6.8	8.9	(1)	(1)	43.5	1.7	5.6	2.5
98	South Bend, Ind.....	3.8	5.7	12.0	1.4	1.8	3.6	5.7	0.2	1.0	52.8	2.5	5.2	1.2
99	Hamtramck, Mich.....	9.3	10.7	8.0	2.0	2.1	14.9	2.6	0.3	4.5	40.5	0.7	0.2	3.7
100	St. Joseph, Mo.....	6.2	9.5	14.9	0.5	1.5	2.8	7.6	0.3	1.2	47.3	2.2	3.5	2.4
101	Wilkes-Barre, Pa.....	7.0	8.4	9.3	0.7	1.7	6.7	11.1	0.9	0.1	46.1	-----	3.5	4.5
102	Gary, Ind.....	6.1	9.2	8.8	0.6	1.7	3.8	5.4	-----	0.4	52.7	2.5	3.0	1.3
103	Rockford, Ill.....	5.3	7.5	10.2	1.1	2.8	4.3	10.6	0.5	0.4	49.9	2.7	3.5	0.7
104	Sioux City, Iowa.....	4.2	8.0	7.9	0.7	1.0	6.9	5.4	0.1	0.1	59.1	2.0	3.3	1.5
105	Portland, Me.....	5.4	9.2	9.0	1.5	1.1	6.2	17.4	0.3	6.7	35.4	0.9	3.5	3.1
106	Little Rock, Ark.....	7.4	8.9	11.0	0.6	2.7	3.1	9.7	1.9	7.5	43.9	0.9	1.2	1.1
107	Charleston, S. C.....	4.8	15.1	13.6	0.9	2.2	7.9	6.1	0.2	12.4	28.5	-----	3.0	5.2
108	Sacramento, Calif.....	6.1	7.4	12.3	1.4	1.8	8.8	4.4	0.7	1.1	47.2	1.1	5.9	1.9
109	Troy, N. Y.....	7.3	12.5	11.1	0.8	1.5	9.1	7.3	(1)	10.5	31.7	0.6	1.6	5.3
110	Binghamton, N. Y.....	5.1	6.7	9.3	1.2	1.3	6.0	8.7	(1)	12.9	40.1	0.8	1.5	6.4
111	Saginaw, Mich.....	7.2	8.2	9.1	0.6	2.5	3.4	7.4	0.1	2.4	54.5	2.1	1.3	1.3
112	Johnstown, Pa.....	5.7	6.2	9.2	0.4	1.7	5.8	14.0	-----	(1)	51.4	-----	1.4	3.9
113	East St. Louis, Ill.....	8.6	9.0	11.0	1.7	0.7	8.6	10.0	(1)	0.5	47.9	1.1	4.7	1.3
114	Terre Haute, Ind.....	3.9	7.2	13.4	0.7	0.8	2.2	7.6	0.2	0.5	33.9	2.2	5.1	3.2
115	Fawcuket, R. I.....	8.4	9.7	8.9	1.0	1.0	6.2	12.9	0.5	3.7	42.0	1.3	1.9	2.4
116	Highland Park, Mich.....	5.0	6.6	10.2	0.5	1.8	4.9	11.3	0.7	12.2	40.8	1.3	2.3	2.5
117	Lansing, Mich.....	7.2	5.9	10.8	0.5	1.7	8.4	8.5	0.1	2.3	48.4	1.0	3.7	1.7
118	Passaic, N. J.....	5.6	9.9	11.0	1.2	1.9	10.8	7.4	0.1	2.6	44.1	1.1	2.0	2.3
119	Springfield, Ohio.....	6.5	5.5	7.1	0.2	1.4	0.9	11.9	-----	10.6	48.2	1.7	1.3	4.7
120	Chester, Pa.....	6.2	8.7	6.1	1.0	1.1	5.2	8.0	-----	1.0	57.3	0.2	1.1	5.0
121	Hoboken, N. J.....	6.8	14.5	13.4	0.5	1.4	7.6	2.7	-----	1.6	43.9	1.0	2.5	4.1

! Less than one-twentieth of 1 per cent.

TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair for compensation		Schools	Libraries		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
122	Racine, Wis.....	5.7	6.6	6.7	0.6	2.5	3.4	8.1	0.2	1.5	54.0	1.9	4.0	3.0
123	Winston-Salem, N. C.....	4.5	10.5	7.6	0.5	3.3	7.6	7.0	(1)	11.1	45.3	0.8	1.2	(1)
124	New Britain, Conn.....	6.6	8.5	8.6	0.9	2.7	5.3	9.9	(1)	4.6	46.6	1.5	2.3	2.6
125	Chattanooga, Tenn.....	6.0	10.1	15.4	1.3	2.8	4.1	8.4	0.4	12.8	33.4	2.1	1.7	1.5
126	Altoona, Pa.....	6.0	5.6	8.5	0.8	1.2	3.2	10.6	0.4	0.2	56.9	-----	1.0	5.6
127	Mobile, Ala.....	7.3	11.8	10.2	1.9	2.6	6.4	9.4	0.1	4.2	41.3	0.1	2.8	2.0
128	Berkeley, Calif.....	4.7	4.4	10.7	0.8	1.6	5.4	4.6	2.9	1.2	56.7	2.6	3.7	0.6
129	Brockton, Mass.....	5.2	8.3	11.3	0.8	3.9	8.3	10.5	0.1	6.8	38.1	1.2	1.2	4.4
130	Springfield, Ill.....	8.7	8.9	10.1	1.0	1.4	4.3	4.9	0.2	0.8	50.5	1.9	6.0	1.4
131	Bethlehem, Pa.....	8.4	7.6	3.9	0.5	1.1	3.2	9.5	0.6	0.2	57.2	2.5	1.0	4.4
132	Huntington, W. Va.....	5.1	6.9	10.6	2.2	1.0	5.5	5.3	0.1	1.8	58.8	1.3	1.2	0.1
133	Cleora, Ill.....	5.9	8.0	7.4	0.9	2.0	9.5	8.9	-----	0.3	51.7	1.0	0.5	0.6
134	Quincy, Mass.....	5.8	8.8	8.6	0.7	2.7	7.0	12.7	0.5	7.6	35.2	1.3	5.7	3.3
135	Lincoln, Nebr.....	7.8	4.4	8.6	0.8	3.1	4.0	2.8	0.4	1.5	60.3	1.8	3.6	0.6
136	Holyoke, Mass.....	5.6	8.8	12.7	0.5	4.9	8.0	9.1	0.1	7.3	35.5	1.3	2.6	3.7
137	East Orange, N. J.....	5.1	10.7	9.9	1.0	1.9	9.5	9.0	0.1	1.2	44.5	2.5	2.2	2.4
138	Forsmouth, Va.....	10.4	8.9	10.2	1.4	3.8	8.3	11.1	0.2	2.4	39.0	0.3	1.8	2.3
139	Covington, Ky.....	10.3	9.7	12.7	0.4	1.1	11.1	18.5	0.3	1.4	30.1	1.0	1.6	1.7
140	Macon, Ga.....	4.4	9.1	15.1	1.5	5.4	6.7	8.1	0.6	13.0	31.2	0.6	3.3	2.0
141	Roanoke, Va.....	9.8	9.8	11.7	1.0	1.7	7.3	9.5	0.3	2.9	42.5	1.1	1.0	1.3
142	Jackson, Mich.....	6.2	6.2	8.3	0.7	4.1	3.9	7.0	0.1	12.1	45.1	1.5	3.4	1.5
143	Shreveport, La.....	7.7	9.4	14.0	1.4	8.0	9.8	8.2	1.8	1.9	36.5	0.8	3.7	1.3
144	Fresno, Calif.....	4.8	6.8	13.9	1.2	1.5	2.8	6.0	0.3	0.3	51.9	-----	4.2	1.3
145	Niagara Falls, N. Y.....	8.0	7.9	8.7	1.0	2.9	9.1	8.2	(1)	0.9	46.3	0.9	2.5	4.1
146	Lakewood, Ohio.....	3.7	5.7	6.8	0.6	1.3	6.7	8.0	(1)	0.2	59.1	3.0	1.2	4.7
147	Lancaster, Pa.....	3.7	8.1	7.2	0.2	1.0	6.7	14.6	1.2	0.3	50.6	0.3	1.4	4.9
148	Wheeling, W. Va.....	5.8	9.4	11.3	0.3	1.5	5.4	7.9	-----	0.4	54.6	1.1	1.1	1.1
149	Pasadena, Calif.....	5.6	5.1	7.4	1.3	1.2	6.9	6.3	4.2	1.0	49.0	2.5	7.7	1.6
150	Topeka, Kans.....	5.2	7.1	11.6	0.5	2.4	7.2	6.5	0.9	1.7	50.6	1.0	3.5	1.8
151	Wichita Falls, Tex.....	10.5	7.3	7.6	2.1	1.4	4.5	8.4	0.3	0.8	51.0	1.1	4.9	(1)

152	Augusta, Ga.	4.5	10.4	9.6	1.3	1.0	4.6	10.1	0.1	17.1	35.9	(1)	1.4	4.3
153	Kalamazoo, Mich.	5.4	6.8	12.5	0.6	1.7	3.2	7.0	2.6	2.6	51.7	2.5	2.6	3.4
154	Newton, Mass.	5.8	8.8	7.4	0.6	1.6	7.6	15.4	1.4	1.4	38.1	2.6	5.9	4.6
155	Atlantic City, N. J.	6.2	12.7	12.3	4.4	2.1	9.6	6.6	0.5	2.5	32.1	1.1	3.7	5.1
156	Decatur, Ill.	6.8	5.8	8.5	1.0	1.3	3.2	6.6	0.3	0.3	59.5	3.2	4.3	1.6
157	Davenport, Iowa	5.9	7.1	10.4	1.5	1.2	5.2	7.1	0.2	0.2	52.5	2.3	4.9	1.9
158	Charlotte, N. C.	7.4	9.6	10.2	1.2	4.0	6.1	10.0	0.4	0.8	45.9	0.9	0.5	2.9
159	Malden, Mass.	4.6	5.2	9.6	1.0	2.9	10.3	9.3	2.9	2.9	36.4	2.1	4.8	7.7
160	Oak Park, Ill.	4.3	7.7	8.7	0.3	1.8	7.3	8.1	0.1	0.1	57.9	1.5	3.4	1.7
161	Kenosha, Wis.	5.1	6.8	10.7	0.8	2.7	4.8	7.6	0.7	2.9	48.5	2.3	3.8	3.0
162	Hammond, Ind.	6.2	6.6	8.8	0.4	0.4	5.5	5.5	0.4	0.4	59.4	1.8	3.8	1.3
163	Mount Vernon, N. Y.	5.7	8.2	8.6	0.8	1.3	6.6	16.6	0.4	4.0	43.7	1.3	1.8	4.1
164	Cedar Rapids, Iowa	4.6	5.6	8.1	0.9	0.6	7.7	5.4	0.2	0.1	61.8	1.8	2.8	0.6

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	6.4	13.5	16.4	0.8	0.7	6.5	20.3	1.3	3.6	26.7	0.5	1.2	2.1
166	New Castle, Pa.	6.8	6.3	6.8	0.7	1.0	4.7	6.8	2.1	2.1	58.8	1.3	0.9	4.0
167	Beaumont, Tex.	7.3	10.0	11.4	1.9	2.6	5.4	14.3	0.1	0.4	44.1	0.1	3.6	0.1
168	McKeesport, Pa.	5.8	7.2	7.8	0.4	1.5	8.0	10.7	0.5	0.5	53.9	0.6	1.1	2.6
169	York, Pa.	7.4	6.1	9.2	1.5	1.2	7.8	7.0	0.4	0.1	53.4	0.2	2.1	3.1
170	Haverhill, Mass.	4.7	7.5	10.6	0.6	3.5	5.0	10.7	(1)	14.2	33.6	2.0	2.6	5.0
171	Bay City, Mich.	5.5	6.6	17.2	0.3	0.8	2.8	10.3	(1)	3.2	50.0	1.7	0.9	0.8
172	Elmira, N. Y.	7.9	7.0	8.0	1.5	1.5	4.6	11.1	0.2	0.2	43.6	0.9	1.9	6.5
173	Charleston, W. Va.	5.9	10.9	11.0	1.3	3.1	8.0	4.4	1.4	1.4	50.5	0.8	0.9	1.3
174	Medford, Mass.	7.3	6.9	8.9	1.1	1.1	8.9	9.0	0.2	2.7	41.9	1.1	3.6	6.6
175	Galveston, Tex.	5.0	8.4	12.5	1.2	1.9	6.2	11.8	0.2	18.1	32.0	1.1	1.6	1.3
176	Pontiac, Mich.	7.7	7.3	6.9	2.3	3.0	5.3	6.8	0.3	5.6	50.1	1.3	2.2	1.3
177	Chelsea, Mass.	6.2	9.2	12.0	2.1	1.9	6.0	9.7	0.1	6.2	35.2	1.4	3.4	6.8
178	Stockton, Calif.	7.6	6.2	13.0	1.5	0.1	6.8	5.8	1.0	0.8	40.9	2.3	4.6	3.5
179	Perth Amboy, N. J.	6.0	11.5	4.9	1.4	2.4	8.9	7.9	0.2	1.8	47.1	1.3	1.2	5.4
180	Pittsfield, Mass.	5.5	8.8	7.1	1.4	3.1	4.6	11.5	(1)	3.2	46.2	2.6	1.7	4.2
181	Lexington, Ky.	6.6	9.0	14.7	0.5	3.2	6.9	12.3	0.2	7.5	34.5	0.8	3.0	0.8
182	Lima, Ohio	7.1	5.6	7.1	1.9	1.3	3.4	11.5	0.2	0.4	57.9	1.7	0.7	2.3
183	Madison, Wis.	5.4	5.5	9.4	0.9	2.5	9.1	6.9	0.2	1.3	49.9	2.2	4.1	2.5
184	Newport News, Va.	10.3	11.0	10.1	1.6	2.2	6.7	7.8	(1)	4.3	41.5	0.2	0.8	4.0
185	Montgomery, Ala.	8.1	12.4	11.2	1.3	2.6	8.7	9.4	0.8	1.9	33.8	0.7	3.2	5.9
186	Greensboro, N. C.	10.0	11.1	4.4	1.3	3.9	5.6	7.3	0.2	1.6	52.0	1.6	0.1	0.9
187	East Chicago, Ind.	5.9	9.6	11.2	0.8	1.6	9.9	5.1	0.2	0.2	46.1	2.5	5.5	1.7
188	New Rochelle, N. Y.	6.4	9.4	10.5	0.5	1.2	8.3	17.5	0.3	2.8	34.6	1.0	4.2	3.3
189	Columbus, Ga.	7.8	11.2	11.6	0.5	2.8	8.8	7.1	0.1	10.8	32.4	0.6	3.8	2.5

¹ Less than one-twentieth of 1 per cent.

TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GEN- ERAL GOVERN- MENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CON- SERVA- TION OF HEALTH	IV.—SANI- TATION, OR PRO- MOTION OF CLEAN- LINESS	V.—HIGHWAYS		VI.—CHAR- ITIES, HOSPITALS, AND COR- RECTIONS	VII.—EDUCATION		VIII.—REC- REATION	IX.—MIS- CELLA- NEOUS
			Police de- partment	Fire de- partment	All other			General expense	Repair for com- pensation		Schools	Libraries		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
190	Evanston, Ill.....	5.3	9.8	7.2	1.2	1.8	6.8	7.6	0.5	0.1	52.0	2.0	4.0	1.8
191	Pueblo, Colo.....	6.7	7.4	11.3	1.3	3.2	2.0	10.9	1.1	0.3	48.7	0.8	4.6	1.6
192	Fitchburg, Mass.....	4.8	6.9	9.6	0.7	3.2	4.4	14.4	0.3	12.1	34.8	0.7	1.7	6.4
193	San Jose, Calif.....	4.5	5.4	10.1	1.2	2.2	4.1	5.4	0.3	-----	61.7	1.2	2.9	0.9
194	Waco, Tex.....	5.2	7.0	13.1	1.8	1.9	3.8	15.3	0.1	1.8	44.1	1.3	3.2	0.4
195	Muskegon, Mich.....	5.5	5.4	10.6	0.5	2.9	6.3	4.2	-----	4.6	53.7	3.7	1.9	0.8
196	Brookline, Mass.....	5.6	10.5	10.0	1.4	3.9	10.2	14.4	0.1	1.2	26.4	2.8	9.0	4.6
197	Salem, Mass.....	5.3	7.7	8.2	1.4	5.4	9.6	11.7	-----	8.0	29.8	1.7	4.4	6.8
198	Jamestown, N. Y.....	5.3	5.3	8.9	2.1	1.7	3.9	9.4	0.1	10.9	47.2	-----	1.7	3.6
199	Butte, Mont.....	7.3	6.6	11.6	0.5	0.7	13.7	9.1	-----	0.2	44.5	2.4	0.8	2.8
200	Williamsport, Pa.....	5.4	5.7	8.6	0.7	1.8	1.7	11.7	0.5	4.0	51.6	0.7	2.9	4.7
201	Muncie, Ind.....	5.8	6.4	11.3	0.4	0.8	3.4	6.9	0.2	0.2	68.4	1.7	3.1	1.2
202	Hamilton, Ohio.....	9.4	5.2	9.5	0.3	2.0	3.2	-----	7.9	1.2	49.8	1.0	5.0	5.7
203	Lorain, Ohio.....	8.3	7.6	9.1	1.1	1.9	2.7	10.2	-----	0.8	51.3	1.1	2.5	3.5
204	Everett, Mass.....	5.5	7.6	11.3	1.4	1.6	6.8	6.7	-----	4.5	43.6	1.7	3.6	5.8
205	Chicopee, Mass.....	5.4	7.8	10.8	0.8	2.8	5.4	14.7	-----	7.2	39.6	1.2	1.4	3.1
206	Springfield, Mo.....	5.0	7.7	11.4	1.0	0.9	3.7	7.4	0.5	3.5	53.5	1.9	2.8	0.1
207	Battle Creek, Mich.....	6.5	8.9	9.4	0.8	2.9	2.0	7.5	0.2	0.4	56.0	1.4	3.6	0.4
208	Durham, N. C.....	9.9	7.4	10.2	1.2	1.9	9.1	10.1	-----	3.0	42.5	0.8	0.4	3.5
209	Columbia, S. C.....	5.9	12.0	10.6	2.1	2.9	7.8	13.4	(1)	3.2	34.0	0.2	2.3	1.5
210	Dubuque, Iowa.....	5.4	6.9	13.9	1.9	1.2	6.6	9.8	0.9	0.4	45.3	1.8	3.2	2.8
211	Stamford, Conn.....	7.9	8.5	9.0	1.2	1.3	8.2	11.3	0.5	3.2	42.8	1.5	2.6	2.4
212	Joliet, Ill.....	7.6	7.0	8.2	0.6	0.9	2.9	10.0	-----	0.2	57.0	1.8	2.5	2.3
213	Aurora, Ill.....	9.4	9.4	9.0	0.8	1.4	5.0	9.7	-----	-----	45.0	1.9	4.0	1.3
214	Superior, Wis.....	6.2	10.1	15.0	0.6	1.6	3.4	6.3	-----	0.2	60.2	1.8	1.2	3.4

215	Council Bluffs, Iowa.....	4.5	4.3	6.3	0.6	0.6	5.3	8.6	0.2	62.2	1.8	2.9	2.6
216	Kook Island, Ill.....	6.6	5.7	8.3	1.1	3.6	5.5	5.8	-----	56.0	2.0	3.4	3.0
217	Taunton, Mass.....	5.9	8.6	10.5	1.5	4.2	4.3	11.6	-----	38.3	1.2	2.1	4.3
218	Portsmouth, Ohio.....	8.8	5.5	7.1	0.7	0.9	3.3	8.9	0.1	82.1	0.7	0.4	3.8
219	Quincy, Ill.....	6.9	8.7	11.3	0.7	2.1	4.0	10.2	0.3	46.8	1.3	5.1	1.6
220	New Brunswick, N. J.....	8.0	7.9	11.8	0.9	1.5	9.1	7.3	-----	2.6	44.8	1.5	4.0
221	Austin, Tex.....	6.4	5.0	8.7	1.8	1.0	7.4	11.7	1.1	7.9	-----	4.8	1.7
222	Ogden, Utah.....	7.7	7.8	6.5	0.7	1.2	3.7	9.4	-----	0.7	43.8	1.0	2.1
223	Kokomo, Ind.....	6.7	7.8	14.2	0.6	0.8	4.4	7.6	0.1	-----	52.6	1.1	1.2
224	Easton, Pa.....	7.8	7.0	6.2	0.4	0.7	9.1	10.5	0.1	-----	50.2	2.3	4.4
225	Waterloo, Iowa.....	4.9	6.4	13.2	1.1	0.7	2.9	6.0	0.2	-----	59.1	2.6	1.3
226	Wilmington, N. C.....	5.4	9.4	9.6	0.6	3.1	11.1	11.3	-----	6.4	41.2	0.5	1.8
227	Danville, Ill.....	5.7	7.1	15.2	1.2	0.6	6.3	7.5	-----	0.2	49.6	2.5	0.4
228	Hazleton, Pa.....	5.9	4.2	4.2	0.6	1.0	3.9	14.7	0.1	-----	59.2	1.5	4.8
229	Auburn, N. Y.....	6.5	6.7	13.2	0.7	3.2	7.0	12.4	-----	4.7	38.1	0.8	5.6
230	Poughkeepsie, N. Y.....	5.4	7.0	4.4	0.6	10.1	7.7	8.7	1.5	4.8	41.2	1.7	2.7
231	Orange, N. J.....	6.1	10.1	8.6	0.9	2.4	8.5	8.2	(1)	2.9	47.2	-----	2.4
232	Petersburg, Va.....	12.0	10.7	10.0	0.9	3.7	7.3	8.2	-----	3.5	39.6	0.9	1.9
233	Amsterdam, N. Y.....	6.6	5.5	8.9	0.9	3.1	7.8	12.3	0.3	2.6	47.9	0.6	3.4
234	Waltham, Mass.....	6.2	8.0	7.9	2.4	1.8	8.0	12.8	0.2	3.8	34.1	2.3	6.6
235	Norristown, Pa.....	5.2	8.7	3.8	1.0	0.9	3.8	11.8	-----	(1)	56.5	0.6	1.4
236	Lewiston, Me.....	7.9	9.8	9.4	2.1	1.7	4.0	18.5	0.3	9.7	31.2	1.0	2.2
237	Green Bay, Wis.....	5.4	5.8	12.0	1.0	1.0	2.7	11.6	0.1	2.4	48.4	1.9	2.3
238	Sheboygan, Wis.....	6.8	5.2	10.9	0.7	0.8	4.3	11.1	0.7	2.2	51.2	1.1	2.8
239	Moline, Ill.....	6.3	6.4	7.5	0.9	0.7	5.4	7.0	0.2	7.8	52.8	1.4	1.1
240	Oshkosh, Wis.....	5.6	5.2	13.1	1.0	1.2	3.1	13.2	0.7	3.0	43.5	2.3	4.3
241	Elgin, Ill.....	7.4	6.6	9.2	0.9	1.2	4.8	8.1	(1)	0.3	54.4	2.1	2.5
242	Watertown, N. Y.....	7.7	5.3	9.7	0.5	2.7	3.6	14.1	0.4	6.7	42.1	1.2	2.2
243	Muskogee, Okla.....	4.9	6.6	11.0	0.3	1.3	2.0	8.5	0.5	7.8	50.4	1.5	2.5
244	La Crosse, Wis.....	5.7	5.9	13.0	0.6	1.1	3.2	9.7	0.4	0.3	40.2	2.2	4.0
245	Newburgh, N. Y.....	5.2	7.0	5.7	0.3	1.1	7.1	15.4	0.2	9.7	41.0	0.7	2.8
246	Lynchburg, Va.....	9.0	8.5	10.7	0.9	3.3	7.3	9.8	1.3	8.8	34.1	-----	3.7
247	Colorado Springs, Colo.....	5.3	6.1	6.9	0.8	2.1	1.8	3.4	-----	0.4	57.3	1.2	2.7

¹ Less than one-twentieth of 1 per cent.

TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City num- ber	CITY	Total	Water- supply systems	Electric light and power systems	Gas- supply systems	Markets	Scales	Docks, wharves, and landings	Ceme- teries and crema- tories	Halls	Subways for pipes and wires	Street railways	All other enter- prises
	Grand total.....	\$146,602,539	\$76,251,133	\$20,671,789	\$4,363,785	\$1,964,520	\$80,801	\$5,888,516	\$2,443,950	\$1,024,600	\$63,360	\$27,880,868	\$5,966,217
	Group I.....	71,498,655	30,080,543	10,271,625	-----	1,039,802	8,412	2,739,106	292,065	463,342	54,717	21,707,517	4,840,926
	Group II.....	20,114,763	10,361,026	2,492,767	-----	368,926	5,964	656,665	91,625	42,882	-----	6,094,908	-----
	Group III.....	26,338,619	18,135,272	1,950,575	2,581,873	343,098	25,829	1,354,004	857,603	393,078	7,489	78,443	610,455
	Group IV.....	19,538,886	11,437,177	4,283,407	1,358,972	171,911	23,514	1,059,173	683,286	108,598	793	-----	412,055
	Group V.....	9,111,616	6,237,115	1,673,415	422,940	36,883	17,082	79,568	618,771	16,700	361	-----	105,781
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.....	\$14,154,502	\$7,318,712	-----	-----	\$483,394	-----	\$1,326,762	-----	-----	-----	\$929,536	\$4,096,098
2	Chicago, Ill.....	6,670,358	5,434,060	\$994,519	-----	3,305	-----	238,474	-----	-----	-----	-----	-----
3	Philadelphia, Pa.....	2,905,783	2,600,715	-----	-----	6,849	-----	238,220	-----	-----	-----	-----	-----
4	Detroit, Mich.....	19,911,127	1,607,835	-----	-----	50,980	\$857	-----	-----	-----	-----	18,251,455	-----
5	Cleveland, Ohio.....	4,047,496	1,951,932	-----	-----	83,041	1,300	5,668	\$146,469	\$180,471	-----	-----	-----
6	St. Louis, Mo.....	2,323,732	2,219,166	-----	-----	9,678	3,017	91,871	-----	-----	-----	-----	142,370
7	Baltimore, Md.....	1,617,196	-----	-----	-----	147,905	-----	56,603	-----	-----	\$54,717	-----	41,655
8	Boston, Mass.....	2,637,879	1,897,804	-----	-----	34,059	440	-----	144,816	-----	-----	-----	560,760
9	Los Angeles, Calif.....	11,332,909	2,824,066	7,740,870	-----	-----	-----	766,559	1,380	-----	-----	-----	34
10	Pittsburgh, Pa.....	1,805,678	1,635,206	-----	-----	127,019	2,798	14,761	-----	25,892	-----	-----	-----
11	San Francisco, Calif.....	2,682,296	-----	-----	-----	-----	-----	-----	-----	140,059	-----	2,526,526	-----
12	Buffalo, N. Y.....	1,406,691	1,169,020	-----	-----	93,572	-----	179	-----	116,920	-----	-----	-----
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
13	Milwaukee, Wis.....	\$1,207,586	\$1,201,849	-----	-----	\$4,792	\$945	-----	-----	-----	-----	-----	-----
14	Washington, D. C.....	776,139	752,870	-----	-----	18,896	-----	\$1,812	\$2,561	-----	-----	-----	-----
15	Newark, N. J.....	1,801,978	1,361,011	-----	-----	199,254	-----	47,713	-----	-----	-----	-----	-----
16	Minneapolis, Minn.....	611,224	608,436	-----	-----	-----	1,410	1,328	-----	-----	-----	-----	-----
17	New Orleans, La.....	2,413,988	871,714	-----	-----	73,693	-----	-----	3,257	-----	-----	\$1,465,324	-----

18	Cincinnati, Ohio	1,722,740	1,690,456		14,871		2,230		93,183	
19	Kansas City, Mo.	1,602,532	1,577,625		18,406	3,009	2,062			
20	Seattle, Wash.	8,867,312	667,494	\$2,402,767	9,213		578,354			6,629,564
21	Indianapolis, Ind.	28,886			18,307				10,078	
22	Rochester, N. Y.	632,427	505,643		17,494			83,807	23,620	
23	Jersey City, N. J.	949,651	927,878				21,773			

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.	\$458,149	\$436,455				\$20,059	\$1,635		
25	Toledo, Ohio	786,692	732,773		\$7,216		11,019	35,684		
26	Portland, Oreg.	1,685,137	689,450		6,792		840,849		\$45,177	\$102,869
27	Akron, Ohio	861,199	355,885		5,314					
28	Denver, Colo.	935,506	883,496		3,654				48,356	
29	Columbus, Ohio	991,309	700,448	\$259,768		31,063				
30	Providence, R. I.	552,053	478,525			\$7,090	15,176	51,262		
31	Oakland, Calif.	329,454					121,702		44,173	163,579
32	St. Paul, Minn.	741,926	688,587		8,391	1,430	8,538		34,980	
33	Atlanta, Ga.	613,286	464,794			104		15,577	32,811	
34	Omaha, Nebr.	2,110,734	534,535	\$1,295,690	1,500				16,827	262,182
35	Birmingham, Ala.	162,608	64,677	29,978	25,237				32,716	
36	San Antonio, Tex.	32,477			21,073			11,404		
37	Worcester, Mass.	374,519	314,675			847		58,997		
38	Dallas, Tex.	517,073	517,073							
39	Richmond, Va.	1,135,489	298,825	766,836	16,185	1,680	5,310	44,750	1,903	
40	Syracuse, N. Y.	352,541	340,340		12,201					
41	New Haven, Conn.	8,027					3,027			
42	Memphis, Tenn.	423,218	306,787		38,532	2,800	3,628		32,168	39,303
43	Dayton, Ohio	222,651	212,114		10,537					
44	Norfolk, Va.	461,741	216,283		20,132		104,585	51,741		
45	Houston, Tex.	332,004	267,066		27,853				25,309	11,776
46	Bridgeport, Conn.									
47	Youngstown, Ohio	338,908	337,045			1,863				
48	Hartford, Conn.	726,766	689,216		19,707			17,843		
49	Fort Worth, Tex.	291,493	291,493							
50	Grand Rapids, Mich.	327,692	246,295		15,197			66,200		
51	Springfield, Mass.	341,774	322,147						19,627	
52	Scranton, Pa.	203			203					
53	Paterson, N. J.	100				100				
54	Des Moines, Iowa	258,350	175,727		14,331			68,292		
55	Nashville, Tenn.	260,266	243,574		10,955	1,073	1,096	3,039		529
56	Trenton, N. J.	426,689	414,310		5,541		6,738			
57	Salt Lake City, Utah	281,843	210,696			1,145		70,002		
58	Fall River, Mass.	321,697	258,837			917	156	62,087		

TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
59	Camden, N. J.	\$308,308	\$264,339			\$15,777		\$16,074	\$12,118				
60	Flint, Mich.	657,493	648,989			5,396	\$1,861		1,237				
61	Wilmington, Del.	305,866	250,961			1,933		52,972					
62	New Bedford, Mass.	315,833	226,180					1,174	88,479				
63	Cambridge, Mass.	406,063	350,573						55,490				
64	Erie, Pa.	295,971	288,846					3,636			\$7,489		
65	Tulsa, Okla.	221,813	203,084						6,162	\$12,567			
66	Albany, N. Y.	546,878	546,878										
67	Kansas City, Kans.	1,457,610	324,307	\$1,126,366									\$6,637
68	Yonkers, N. Y.	411,567	406,736				2,005	2,826					
69	Reading, Pa.	265,812	265,812										
70	Duluth, Minn.	760,562	231,089		\$519,347	126							
71	Lowell, Mass.	423,197	350,323				1,423		34,419	37,032			
72	Spokane, Wash.	210,895	210,152			743							
73	Elizabeth, N. J.	3,916				607		3,309					
74	Canton, Ohio	176,210	160,354			5,233	1,191			9,432			
75	San Diego, Calif.	612,195	526,053					42,284	20,578				23,280
76	Oklahoma City, Okla.	266,376	265,176			1,200							
77	Tacoma, Wash.	955,644	322,592	634,463			300	28,846				\$78,443	
78	Lynn, Mass.	371,566	290,959						80,607				
79	Waterbury, Conn.	118,525	116,686			1,839							
80	Utica, N. Y.	500	500			500							
81	El Paso, Tex.	193,056	193,056										
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000													
82	Somerville, Mass.	\$123,022	\$123,022										
83	Fort Wayne, Ind.	744,802	231,806	\$508,778		\$2,441	\$1,777						
84	Jacksonville, Fla.	972,937	141,252	630,911				\$200,774					
85	Knoxville, Tenn.	241,609	225,814			15,695							
86	Evansville, Ind.	287,879	243,922			7,834	3,135	3,167	\$20,831				

87	Lawrence, Mass	258, 639	371, 704					24, 335			
88	Savannah, Ga.	203, 086	119, 461			18, 128	2, 423	4, 397	16, 907	50, 534	
89	Schenectady, N. Y.	165, 516	161, 784			3, 732					333, 198
90	Allentown, Pa.	102, 411	101, 987			424					
91	Wichita, Kans.	11, 306								11, 306	
92	Bayonne, N. J.	384, 639	384, 639								
93	Long Beach, Calif.	1, 370, 146	822, 260	8034, 959	4, 972			6, 297	1, 658		
94	Tampa, Fla.	375, 020	250, 232				215	5, 515	10, 058		
95	Harrisburg, Pa.	143, 314	143, 314								
96	Manchester, N. H.	176, 756	108, 817				1, 321		71, 618		
97	Peoria, Ill.	2, 446				1, 057	1, 389				
98	South Bend, Ind.	204, 248	195, 142				500		8, 606		
99	Hamtramck, Mich.	330, 933	330, 933								
100	St. Joseph, Mo.	1, 082				1, 002	80				
101	Wilkes-Barre, Pa.	8, 048				148			5, 900		
102	Gary, Ind.	27, 840	7, 694	17, 506		890	2, 280				
103	Rockford, Ill.	139, 641	138, 610			1, 031					
104	Sioux City, Iowa	143, 017	131, 756				2, 611		8, 650		
105	Portland, Me.	268, 113	189, 440						57, 812	20, 861	
106	Little Rock, Ark.	12, 394				1, 180			11, 234		
107	Charleston, S. C.	973, 728	156, 887			4, 523		793, 434			18, 684
108	Sacramento, Calif.	338, 289	295, 765					16, 358	11, 263		15, 908
109	Troy, N. Y.	114, 101	107, 694			1, 024			5, 383		
110	Binghamton, N. Y.	206, 668	204, 997			1, 671					
111	Saginaw, Mich.	173, 510	120, 190			1, 616			34, 148	17, 556	
112	Johnstown, Pa.	849				225	624				
113	East St. Louis, Ill.										
114	Terre Haute, Ind.	37, 805				96			37, 709		
115	Pawtucket, R. I.	187, 206	172, 275						14, 931		
116	Highland Park, Mich.	152, 948	152, 748				200				
117	Lansing, Mich.	1, 385, 362	287, 181	1, 067, 318		2, 946	575		27, 342		
118	Passaic, N. J.										
119	Springfield, Ohio	105, 065	99, 067			5, 998					
120	Chester, Pa.	720						720			
121	Hoboken, N. J.	286, 631	280, 645						5, 986		
122	Racine, Wis.	112, 977	79, 894			154	154		28, 965	3, 810	
123	Winston-Salem, N. C.	126, 906	102, 644			22, 130			2, 132		
124	New Britain, Conn.	96, 077	72, 562						20, 516		
125	Chattanooga, Tenn.	44, 999				9, 252		684	160	34, 903	5636
126	Altoona, Pa.	88, 873	87, 475			18	1, 380				2, 063
127	Mobile, Ala.	158, 893	120, 686			4, 149		18, 317	15, 686	55	
128	Berkeley, Calif.	10, 013						10, 013			
129	Brockton, Mass.	146, 454	130, 921						15, 533		
130	Springfield, Ill.	505, 179	204, 590	262, 993			671		36, 925		
131	Bethlehem, Pa.	87, 706	81, 764			5, 942					

161	Kenosha, Wis.....	92,504	92,504							
162	Hammond, Ind.....	243,579	243,579							
163	Mount Vernon, N. Y.	212,818	212,818							
164	Cedar Rapids, Iowa..	76,660	76,301			251	128			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.....	\$104,302	\$104,302							
166	New Castle, Pa.....									
167	Beaumont, Tex.....	195,688	115,426				\$55,652			\$24,610
168	McKeesport, Pa.....	186,584	186,584							
169	York, Pa.....									
170	Haverhill, Mass.....	94,530	93,190			\$248		\$1,122		
171	Bay City, Mich.....	306,490	60,728	\$244,081				1,651		
172	Elmira, N. Y.....	138,622	104,756			\$5,376		28,490		
173	Charleston, W. Va.....	10,997						10,997		
174	Medford, Mass.....	94,852	69,121					25,731		
175	Galveston, Tex.....	156,929	154,053					2,876		
176	Pontiac, Mich.....	187,028	185,022			2,006				
177	Chelsea, Mass.....	48,587	48,587							
178	Stockton, Calif.....	5,996						5,996		
179	Perth Amboy, N. J.....	244,437	237,197			1,597	1,500	4,143		
180	Pittsfield, Mass.....	31,683	30,032				1,651			
181	Lexington, Ky.....	2,514				2,499		15		
182	Lima, Ohio.....	127,811	125,730			1,793		288		
183	Madison, Wis.....	143,516	111,801			3,516		45		28,154
184	Newport News, Va.....	2,942						2,942		
185	Montgomery, Ala.....	104,392	95,060			497	3,807	5,028		
186	Greensboro, N. C.....	101,932	88,561			486		11,639	\$3	1,243
187	East Chicago, Ind.....	56,664	56,664							
188	New Rochelle, N. Y.....									
189	Columbus, Ga.....	66,289	58,355					7,934		
190	Evanston, Ill.....	137,854	137,854							
191	Public, Colo.....	251,098	240,270					6,088	4,740	
192	Fitchburg, Mass.....	119,750	89,774					29,976		
193	San Jose, Calif.....									
194	Waco, Tex.....	125,815	107,521					18,294		
195	Muskegon, Mich.....	121,337	91,231				777	29,329		
196	Brookline, Mass.....	137,600	128,230					9,370		
197	Salem, Mass.....	128,440	107,690				1,500	19,250		
198	Jamestown, N. Y.....	287,370	80,083	203,662		3,625				
199	Butte, Mont.....									

TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
200	Williamsport, Pa.....	\$858				\$858							
201	Muncie, Ind.....	14, 827							\$14, 827				
202	Hamilton, Ohio.....	655, 779	\$87, 482	\$172, 698	\$395, 599								
203	Lorain, Ohio.....	120, 361	109, 954						10, 407				
204	Everett, Mass.....	76, 756	56, 778						19, 978				
205	Chicopee, Mass.....	349, 560	89, 585	252, 817					7, 158				
206	Springfield, Mo.....	5, 105					\$7		6, 098				
207	Battle Creek, Mich.....	136, 331	136, 331										
208	Durham, N. C.....	170, 166	92, 461			3, 675			7, 298				\$66, 732
209	Columbia, S. C.....	111, 263	101, 977			5, 216	350			\$2, 524			1, 196
210	Dubuque, Iowa.....	70, 203	68, 740			1, 380	65	\$18					
211	Stamford, Conn.....												
212	Joliet, Ill.....	149, 977	149, 977										
213	Aurora, Ill.....	144, 974	142, 163			480			2, 325				
214	Superior, Wis.....												
215	Council Bluffs, Iowa.....	179, 042	177, 728				1, 314						
216	Rock Island, Ill.....	69, 017	58, 017										
217	Taunton, Mass.....	494, 328	86, 992	368, 310					12, 028				
218	Portsmouth, Ohio.....	112, 142	101, 458			351			10, 333				
219	Quincy, Ill.....	93, 510	74, 240				1, 339		5, 931				12, 000
220	New Brunswick, N. J.....	145, 171	144, 765			406							
221	Austin, Tex.....	368, 622	176, 769	173, 410			1, 287		17, 156				
222	Ogden, Utah.....	63, 357	46, 289						17, 068				
223	Kokomo, Ind.....	11, 868							11, 868				
224	Easton, Pa.....	23				23							
225	Waterloo, Iowa.....	109, 773	109, 773										
226	Wilmington, N. C.....	80, 039	79, 277							762			
227	Danville, Ill.....	935					935						
228	Hazleton, Pa.....												
229	Auburn, N. Y.....	114, 202	107, 084						6, 757		\$361		

230	Poughkeepsie, N. Y.	117,496	111,344				6,352					
231	Orange, N. J.	65,004	65,004									
232	Petersburg, Va.	71,619	52,759			3,669	1,933	13,258				
233	Amsterdam, N. Y.	98,438	98,438									
234	Waltham, Mass.	90,084	81,807					28,877				
235	Norristown, Pa.	1,827				1,827						
236	Lewiston, Me.	60,168	60,168									
237	Green Bay, Wis.	62,246	62,128				128					
238	Sheboygan, Wis.	61,686	45,213					836	15,618			
239	Moline, Ill.	81,437	65,694						15,743			
240	Oshkosh, Wis.	63,606	69,375						24,231			
241	Elgin, Ill.	58,414	45,478						12,936			
242	Watertown, N. Y.	85,385	84,256						1,149			
243	Muskogee, Okla.	85,360	77,224						8,136			
244	La Crosse, Wis.	53,200	52,698				502					
245	Newburgh, N. Y.	60,364	57,990			577		1,797				
246	Lynchburg, Va.	68,569	65,397						8,172			
247	Colorado Springs, Colo.	267,505	56,986	261,437	27,341		1,320		11,792	8,671		

TABLE 16.—GOVERNMENTAL-COST PAYMENTS¹ FOR INTEREST: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	Grand total.....	\$266, 009, 621	\$208, 377, 335	\$19, 997, 784	\$10, 947, 798	\$15, 127, 111	\$724, 085	\$8, 744, 976	\$1, 551, 805	\$538, 727
	Group I.....	151, 175, 315	128, 716, 430	5, 411, 326	6, 133, 470	4, 710, 358	558, 286	4, 251, 200	1, 042, 710	351, 535
	Group II.....	27, 646, 148	20, 276, 935	1, 981, 803	3, 408, 173	1, 374, 797	16, 158	411, 814	42, 218	154, 250
	Group III.....	48, 990, 935	35, 627, 631	6, 014, 418	776, 503	4, 288, 038	162	2, 104, 198	176, 874	3, 111
	Group IV.....	24, 265, 674	15, 155, 823	4, 395, 486	527, 208	2, 675, 814	149, 479	1, 133, 234	217, 640	10, 990
	Group V.....	13, 931, 549	8, 600, 616	2, 214, 761	102, 444	2, 078, 104		844, 530	72, 363	18, 841

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$76, 781, 588	\$72, 048, 553			\$2, 027, 732		\$2, 705, 303		
2	Chicago, Ill.....	11, 199, 006	4, 005, 654	\$200	\$3, 349, 900	1, 356, 139	\$17, 170	1, 122, 236	\$1, 027, 049	\$320, 658
3	Philadelphia, Pa.....	13, 130, 038	11, 692, 333	1, 411, 479	575			21, 298	4, 200	153
4	Detroit, Mich.....	9, 742, 468	8, 701, 276		254, 317	724, 465		62, 410		
5	Cleveland, Ohio.....	8, 484, 917	5, 378, 658	1, 651, 993	507, 636	405, 514	541, 116			
6	St. Louis, Mo.....	1, 288, 744	1, 203, 544	85, 200						
7	Baltimore, Md.....	5, 405, 920	5, 391, 170					14, 750		
8	Boston, Mass.....	7, 997, 186	7, 732, 775					204, 411		
9	Los Angeles, Calif.....	6, 483, 105	4, 680, 107	1, 386, 180	405, 278				11, 461	81
10	Pittsburgh, Pa.....	4, 273, 516	1, 782, 967	876, 274	1, 461, 650	121, 982				30, 643
11	San Francisco, Calif.....	3, 587, 990	3, 587, 990							
12	Buffalo, N. Y.....	2, 800, 837	2, 511, 403		154, 116	74, 526		60, 792		

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$1, 925, 431	\$1, 349, 425		\$576, 006					
14	Washington, D. C.....	64, 657	64, 657							
15	Newark, N. J.....	3, 570, 869	2, 747, 213		663, 689	\$122, 861		\$10, 333		\$26, 773
16	Minneapolis, Minn.....	2, 484, 415	1, 738, 078		274, 284	457, 532	\$2, 250	12, 271		
17	New Orleans, La.....	2, 245, 294	1, 769, 557		87, 695	183, 188		204, 854		

18	Cincinnati, Ohio.....	4,967,910	4,142,991	\$464,768	352,956	57,456			49,799
19	Kansas City, Mo.....	1,457,142	695,780	617,619		74,461			69,263
20	Seattle, Wash.....	3,696,406	2,896,043	423,663	586,102		13,908	7,329	
21	Indianapolis, Ind.....	1,525,434	674,923	453,754	365,073			15,123	\$29,361
22	Rochester, N. Y.....	2,052,463	1,529,499		10,448	428,162		86,334	12,637
23	Jersey City, N. J.....	3,681,127	2,957,097		591,918	61,117		72,560	8,445

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$718,919	\$682,996					\$38,917	
25	Toledo, Ohio.....	1,827,107	1,164,609	\$542,109		\$120,308			
26	Portland, Oreg.....	2,039,194	1,342,853	137,109	\$145,952	397,726		9,269	\$684
27	Akron, Ohio.....	1,804,803	1,120,939	370,910		303,954			63,111
28	Denver, Colo.....	1,552,698	923,858	383,187		293,597		56	
29	Columbus, Ohio.....	2,226,162	1,315,549	808,776		401,837			
30	Providence, R. I.....	1,326,513	1,235,226					91,287	
31	Oakland, Calif.....	489,370	275,927	198,858	492				14,093
32	St. Paul, Minn.....	1,735,087	1,471,457			260,990		2,640	
33	Atlanta, Ga.....	669,197	534,812			109,593		24,892	
34	Omaha, Nebr.....	1,821,391	521,916	398,671	550,984	913,378	\$162		36,280
35	Birmingham, Ala.....	812,117	605,620			166,742		39,755	
36	San Antonio, Tex.....	711,369	442,810	170,024				72,951	25,578
37	Worcester, Mass.....	653,040	514,621					138,419	
38	Dallas, Tex.....	960,089	921,880					38,209	
39	Richmond, Va.....	1,426,688	1,335,709					93,929	
40	Syracuse, N. Y.....	1,020,741	783,020			196,916		40,805	
41	New Haven, Conn.....	529,890	489,375					40,615	
42	Memphis, Tenn.....	1,279,607	1,165,885			44,806		69,217	
43	Dayton, Ohio.....	808,146	511,839	221,381		73,240		1,736	
44	Norfolk, Va.....	1,884,540	1,744,792					189,748	
45	Houston, Tex.....	1,145,556	698,806	188,794				67,956	
46	Bridgeport, Conn.....	552,949	548,244					6,705	
47	Youngstown, Ohio.....	925,545	540,998	238,893		145,654			
48	Hartford, Conn.....	702,155	488,694	179,983				7,170	26,308
49	Fort Worth, Tex.....	688,571	686,169					2,402	
50	Grand Rapids, Mich.....	533,333	217,567	192,239		121,793		1,734	
51	Springfield, Mass.....	708,901	655,610					53,291	
52	Scranton, Pa.....	241,976	101,800	90,998		44,483			4,994
53	Paterson, N. J.....	703,869	529,816			68,321		105,732	

¹ The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

TABLE 16.—GOVERNMENTAL-COST PAYMENTS¹ FOR INTEREST: 1925—Continued
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
54	Des Moines, Iowa.....	\$759, 772	\$539, 562	\$220, 015					\$195	
55	Nashville, Tenn.....	613, 692	573, 546			\$39, 057		\$1, 089		
56	Trenton, N. J.....	653, 227	490, 280			49, 277		107, 670		
57	Salt Lake City, Utah.....	557, 356	282, 204	108, 812		87, 914		75, 574	2, 762	
58	Fall River, Mass.....	517, 914	431, 629					86, 285		
59	Camden, N. J.....	700, 013	511, 268			124, 763		63, 982		
60	Flint, Mich.....	744, 561	366, 986	340, 690		24, 380		255	12, 250	
61	Wilmington, Del.....	477, 999	477, 999							
62	New Bedford, Mass.....	709, 637	618, 476					91, 161		
63	Cambridge, Mass.....	562, 285	385, 914			108, 681		67, 690		
64	Erie, Pa.....	394, 606	182, 390	142, 393		69, 423		400		
65	Tulsa, Okla.....	783, 446	648, 113	116, 745				2, 797	15, 791	
66	Albany, N. Y.....	620, 308	543, 568			76, 740				
67	Kansas City, Kans.....	889, 211	491, 284	121, 958	\$75, 802	200, 167				
68	Yonkers, N. Y.....	889, 558	722, 066			54, 919		112, 573		
69	Reading, Pa.....	297, 032	115, 434	181, 376		222				
70	Duluth, Minn.....	508, 210	319, 321	124, 175		35, 803			28, 911	
71	Lowell, Mass.....	853, 100	271, 900					81, 200		
72	Spokane, Wash.....	312, 612	229, 317	77, 856				2, 403	3, 036	
73	Elizabeth, N. J.....	435, 810	213, 639			192, 852		29, 419		
74	Canton, Ohio.....	886, 482	427, 117	355, 141		104, 224				
75	San Diego, Calif.....	678, 094	541, 250	136, 844						
76	Oklahoma City, Okla.....	802, 295	519, 711	251, 282				31, 302		
77	Tacoma, Wash.....	608, 618	561, 662	50, 061	273			799	5, 823	
78	Lynn, Mass.....	332, 542	242, 180			20, 487		69, 875		
79	Waterbury, Conn.....	634, 156	515, 250	13, 197				105, 640	169	
80	Utica, N. Y.....	354, 350	280, 904			36, 012		37, 434		
81	El Paso, Tex.....	411, 589	349, 174					62, 416		

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

10087-27-23

82	Somerville, Mass.....	\$227,385	\$90,420			\$127,141		\$39,824		
83	Fort Wayne, Ind.....	201,725	40,569	\$161,156						
84	Jacksonville, Fla.....	807,889	843,123	98,541		37,100		20,807	\$8,319	
85	Knoxville, Tenn.....	707,637	621,725			31,436		54,468		
86	Evansville, Ind.....	164,135	90,069	74,064						
87	Lawrence, Mass.....	376,518	219,508					57,010		
88	Savannah, Ga.....	182,132	136,168			13,388		27,888	4,688	
89	Schenectady, N. Y.....	373,948	340,370			19,009		14,569		
90	Allentown, Pa.....	192,452	63,838	124,289		1,849		726	1,750	
91	Wichita, Kans.....	430,129	134,986	104,564		167,006			23,579	
92	Bayonne, N. J.....	646,021	599,589			15,000		31,432		
93	Long Beach, Calif.....	554,642	251,892	201,538					1,213	
94	Tampa, Fla.....	387,068	335,882	43,068				3,690	4,968	
95	Harrisburg, Pa.....	225,945	130,597	86,539		7,535			1,274	
96	Manchester, N. H.....	375,484	238,284					37,200		
97	Peoria, Ill.....	116,873	13,515	36,398	\$1,287	37,067		15,113	12,075	\$1,418
98	South Bend, Ind.....	356,958	107,840	149,118						
99	Hamtramck, Mich.....	379,133	76,887	151,179		50,137		1,430		
100	St. Joseph, Mo.....	193,543	147,441	46,102						
101	Wilkes-Barre, Pa.....	190,437	137,262	27,568		12,813		11,818	981	
102	Gary, Ind.....	129,567	43,535	81,614				750	3,668	
103	Rockford, Ill.....	225,997	86,851	43,816	2,220	85,690		29,977	30,380	68
104	Sioux City, Iowa.....	193,186	85,579	100,794				3,143	3,370	
105	Portland, Me.....	458,344	220,594					26,539		
106	Little Rock, Ark.....	211,824	30,447	32,088	211,211		\$148,989	9		311
107	Charleston, S. C.....	465,349	347,168	25,697		68,018		24,471		
108	Sacramento, Calif.....	526,300	291,790	234,510						
109	Troy, N. Y.....	305,764	254,546	4,650		45,396			172	
110	Binghamton, N. Y.....	239,218	231,222			1,847		6,149		
111	Saginaw, Mich.....	259,578	40,861	114,400		104,317				
112	Johnstown, Pa.....	294,240	176,617	117,623						
113	East St. Louis, Ill.....	204,314	53,929	30,944	32,620	66,535	490	10,932	7,964	900
114	Terre Haute, Ind.....	124,841	85,491	38,200				350	800	
115	Pawtucket, R. I.....	389,562	323,892					65,670		
116	Highland Park, Mich.....	377,909	161,613	177,744		38,286			166	
117	Lansing, Mich.....	404,862	306,888			97,974				
118	Passaic, N. J.....	367,137	262,158			62,803		42,181		
119	Springfield, Ohio.....	222,570	88,145	98,532		37,893				
120	Chester, Pa.....	196,660	88,846	80,150		16,480		1,331	9,853	
121	Hoboken, N. J.....	717,671	480,520			141,130		96,021		

¹ The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS¹ FOR INTEREST: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
122	Racine, Wis.....	\$196,454	\$196,454							
123	Winston-Salem, N. C.....	528,361	351,909			\$168,281		\$8,171		
124	New Britain, Conn.....	217,679	213,949					3,730		
125	Chattanooga, Tenn.....	362,625	339,952			15,173		7,500		
126	Altoona, Pa.....	185,836	83,560	\$76,950		22,522			\$2,504	
127	Mobile, Ala.....	232,614	180,383	6,221				14,612	3,785	
128	Berkeley, Calif.....	173,918	51,689	115,421		27,633			6,908	
129	Brockton, Mass.....	251,564	195,135					56,428		
130	Springfield, Ill.....	147,039	49,850	27,179	\$1,672			16,109	14,052	\$1,707
131	Bethlehem, Pa.....	344,224	167,644	167,742		36,470		8,838		
132	Huntington, W. Va.....	128,584	37,738	90,846						
133	Cicero, Ill.....	244,246	3,038	48,376	14,868	154,029		15,017	8,919	
134	Quincy, Mass.....	288,196	130,649			105,728		51,821		
135	Lincoln, Nebr.....	228,133	32,208	85,691		101,226			3,045	5,968
136	Holyoke, Mass.....	230,642	181,896					48,746		
137	East Orange, N. J.....	284,397	177,734			58,333		48,830		
138	Portsmouth, Va.....	493,451	460,735					32,716		
139	Covington, Ky.....	137,671	109,455	17,643		995		3,516	9,962	
140	Macon, Ga.....	113,210	96,667					16,170	373	
141	Roanoke, Va.....	280,959	280,959							
142	Jackson, Mich.....	220,172	131,403	41,856		46,913				
143	Shreveport, La.....	338,180	223,607	90,199		2,642		10,888	1,844	
144	Fresno, Calif.....	149,455	36,331	113,124						
145	Niagara Falls, N. Y.....	516,052	469,000			47,052				
146	Lakewood, Ohio.....	507,528	167,365	255,968		84,195				

147	Lancaster, Pa.	97,241	30,986	63,938					2,317
148	Wheeling, W. Va.	223,095	193,947	27,678		1,470			
149	Pasadena, Calif.	384,526	310,404	79,122					
150	Topeka, Kans.	124,102	54,901	8,355		61,846			
151	Wichita Falls, Tex.	477,749	162,066	60,038	254,980			339	4,306
152	Augusta, Ga.	157,321	130,543	130		16,567		8,447	1,634
153	Kalamazoo, Mich.	195,899	18,801	101,807		60,917		1,240	13,104
154	Newton, Mass.	278,436	189,539			65,818		23,079	
155	Atlantic City, N. J.	825,495	799,325					26,140	
156	Decatur, Ill.	141,759	34,613	46,590		41,364		13,891	4,673
157	Davenport, Iowa	152,647	88,044	64,603					628
158	Charlotte, N. C.	402,073	288,710			90,666		22,697	
159	Malden, Mass.	202,746	113,452			59,260		30,044	
160	Oak Park, Ill.	238,353	29,214	64,473	12,350	104,844		22,843	4,629
161	Kenosha, Wis.	132,582	132,582						
162	Hammond, Ind.	135,090	42,844	63,283				7,671	21,292
163	Mount Vernon, N. Y.	425,332	304,696	101,151		14,732		4,754	
164	Cedar Rapids, Iowa	158,232	64,951	93,282					

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$409,180	\$353,133					\$56,047	
166	New Castle, Pa.	129,021	39,620	\$77,312		\$12,089			
167	Beaumont, Tex.	262,802	248,054					14,748	
168	McKeesport, Pa.	123,090	44,815	56,966		20,628		683	
169	York, Pa.	65,525	58,339	10,427		1,759			
170	Haverhill, Mass.	88,718	65,586					23,132	
171	Bay City, Mich.	284,723	137,653	132,200		14,870			
172	Elmira, N. Y.	162,302	161,095					1,207	
173	Charleston, W. Va.	178,446	81,551	96,895					
174	Medford, Mass.	176,928	107,628			53,063		15,237	
175	Galveston, Tex.	317,041	317,041						
176	Pontiac, Mich.	263,040	144,913	102,914		16,086		\$127	
177	Chelsea, Mass.	240,392	127,823			62,730		49,839	
178	Stockton, Calif.	212,064	131,952	80,112					
179	Perth Amboy, N. J.	365,143	245,399			39,097		80,647	
180	Pittsfield, Mass.	128,451	109,293					19,158	
181	Lexington, Ky.	123,143	100,394			16,955		6,794	
182	Lima, Ohio.	441,793	226,062	55,974		159,204		553	
183	Madison, Wis.	251,362	193,876			55,986		1,800	
184	Newport News, Va.	168,319	151,323					16,996	

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS¹ FOR INTEREST: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
GROUP V.—CITIES HAVING A POPULATION OF 80,000 TO 50,000—Continued										
185	Montgomery, Ala.....	\$298, 178	\$221, 323			\$53, 884		\$22, 971		
186	Greensboro, N. C.....	323, 003	268, 340			50, 722		2, 941		
187	East Chicago, Ind.....	226, 129	152, 791	\$71, 630				1, 708		
188	New Rochelle, N. Y.....	244, 054	165, 037			21, 670		57, 447		
189	Columbus, Ga.....	110, 703	110, 402					301		
190	Evanston, Ill.....	186, 719	89, 936	72, 600		64, 671			\$9, 512	
191	Pueblo, Colo.....	819, 367	129, 361	55, 334		126, 694		870	7, 188	
192	Fitchburg, Mass.....	143, 721	108, 904					36, 817		
193	San Jose, Calif.....	129, 839	50, 957	75, 882						
194	Waco, Tex.....	108, 156	102, 817					5, 339		
195	Muskegon, Mich.....	195, 011	101, 166	42, 873		50, 722			250	
196	Brookline, Mass.....	166, 462	72, 461			72, 609		20, 492		
197	Salem, Mass.....	117, 961	96, 412					21, 549		
198	Jamestown, N. Y.....	181, 370	94, 668	69, 938		15, 217		1, 647		
199	Butte, Mont.....	151, 485	88, 339	13, 863		24, 403		22, 842	1, 978	
200	Williamsport, Pa.....	55, 069	22, 614	29, 955		2, 500				
201	Muncie, Ind.....	69, 007	22, 220	70, 480				307		
202	Hamilton, Ohio.....	277, 118	169, 566	37, 923				1, 301		
203	Lorain, Ohio.....	320, 919	164, 323	99, 454				66, 642		
204	Everett, Mass.....	197, 387	94, 477					72, 192		
205	Chicopee, Mass.....	95, 460	77, 610					17, 850		
206	Springfield, Mo.....	39, 298	7, 731	81, 567						
207	Battle Creek, Mich.....	69, 742	13, 261	21, 500				34, 981		
208	Durham, N. C.....	244, 034	146, 590					89, 086	7, 458	
209	Columbia, S. C.....	194, 718	102, 686	28, 720		13, 620		41, 819	7, 873	

210	Dubuque, Iowa.....	168, 169	63, 208	68, 800		25, 971		10, 822	178	
211	Stamford, Conn.....	159, 997	89, 887		\$67, 834			13, 635		\$18, 841
212	Joliet, Ill.....	190, 922	19, 955	73, 954		86, 622		1, 101	9, 200	
213	Aurora, Ill.....	129, 191	24, 808	32, 535		71, 136			712	
214	Superior, Wis.....	109, 722	103, 722							
215	Council Bluffs, Iowa.....	105, 908	62, 635	40, 420				2, 858		
216	Rock Island, Ill.....	109, 578	2, 700	23, 015		75, 708		7, 188	857	
217	Taunton, Mass.....	151, 557	119, 074			7, 323		25, 160		
218	Portsmouth, Ohio.....	237, 896	87, 133	73, 680		51, 612		25, 670		
219	Quincy, Ill.....	50, 642	2, 100	7, 372		33, 681		7, 489		
220	New Brunswick, N. J.....	202, 437	150, 883			22, 853		29, 001		
221	Austin, Tex.....	160, 912	164, 084					4, 206	2, 622	
222	Ogden, Utah.....	264, 891	121, 497	45, 874		93, 706		2, 350	1, 464	
223	Kokomo, Ind.....	37, 898	16, 008	20, 390				1, 500		
224	Easton, Pa.....	161, 887	87, 580	84, 060				247		
225	Waterloo, Iowa.....	153, 188	60, 502	76, 496				8, 451	7, 749	
226	Wilmington, N. C.....	169, 083	118, 837	31, 427		8, 840		5, 905	4, 074	
227	Danville, Ill.....	111, 471	14, 950	32, 693		52, 276		10, 305	1, 247	
228	Hazleton, Pa.....	95, 183	59, 736	35, 447						
229	Auburn, N. Y.....	65, 968	45, 968			18, 470		1, 630		
230	Poughkeepsie, N. Y.....	174, 728	127, 068			47, 187		513		
231	Orange, N. J.....	168, 948	125, 193			7, 068		36, 697		
232	Petersburg, Va.....	189, 782	189, 782							
233	Amsterdam, N. Y.....	81, 534	29, 591	47, 586		297		3, 766		
234	Waltham, Mass.....	108, 987	65, 094			27, 315		16, 638		
235	Norristown, Pa.....	55, 354	9, 292	44, 493				1, 569		
236	Lewiston, Me.....	68, 033	39, 030					29, 008		
237	Green Bay, Wis.....	142, 751	141, 444					1, 307		
238	Sheboygan, Wis.....	63, 253	55, 523			7, 730				
239	Moline, Ill.....	98, 645	6, 190	14, 080		72, 236		1, 854	4, 285	
240	Oshkosh, Wis.....	70, 806	70, 365					441		
241	Elgin, Ill.....	90, 616	11, 780	12, 760	34, 510	28, 252			3, 314	
242	Watertown, N. Y.....	143, 790	138, 040			5, 740				
243	Muskogee, Okla.....	228, 611	152, 368	61, 780				6, 051	8, 417	
244	La Crosse, Wis.....	102, 733	91, 948			10, 495		290		
245	Newburgh, N. Y.....	75, 368	56, 112			11, 565		7, 691		
246	Lynchburg, Va.....	181, 097	180, 472					625		
247	Colorado Springs, Colo.....	182, 621	102, 376	51, 970		27, 054			1, 221	

¹ The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925

[This table is presented in two sections, the second section beginning on p. 366. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	Total ¹	I.—GEN- ERAL GOV- ERNMENT	II.—PROTECTION FOR PERSON AND PROPERTY			III.—CON- SERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police depart- ment	Fire depart- ment	All other		Sewers and sewage disposal	Refuse col- lection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	Grand total.....	\$974,860,798	\$19,980,829	\$6,130,654	\$8,868,467	\$8,476,832	\$4,504,085	\$108,829,801	\$7,109,575	\$1,133,125	\$268,156,971	\$39,675,948	\$9,665,403
	Group I.....	523,121,409	13,211,223	4,466,340	3,930,711	2,972,518	2,672,527	52,722,027	3,125,718	604,982	139,477,466	19,946,465	6,893,347
	Group II.....	93,695,778	1,249,284	459,355	587,958	2,783,498	719,390	11,087,667	1,080,396	234,578	24,546,104	4,513,889	459,297
	Group III.....	187,689,309	2,010,383	569,156	2,054,179	1,882,617	727,797	24,953,826	1,296,630	221,064	51,499,425	7,429,727	1,062,570
	Group IV.....	110,102,192	2,407,401	390,701	1,231,695	450,171	290,660	11,729,748	1,250,745	40,672	35,028,086	5,587,790	967,375
	Group V.....	60,252,110	1,042,538	251,102	1,063,924	408,028	87,711	6,335,933	346,086	31,829	17,605,960	2,197,977	282,814

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$137,355,708	\$6,092,977	\$1,404,988	\$1,181,097	\$373,772	\$138,417	\$9,423,539	\$1,976,549	\$376,409	\$29,203,770	\$1,004,504	\$735
2	Chicago, Ill.....	85,565,138	68,343	154,160	92,841	13,789	25,307	13,235,119	49,424		40,365,020	3,632,422	3,386,095
3	Philadelphia, Pa.....	71,841,285	222,682	73,324	262,637		14,048	7,153,356	78,582	30,069	8,265,030	4,379,511	282,171
4	Detroit, Mich.....	45,927,181	112,844	194,762	634,913	257,385	238,188	6,683,348	135,054	944	17,307,797	1,159,948	
5	Cleveland, Ohio.....	30,770,049	30,898	1,127,705	101,035	18,683	7,802	2,488,529	174,294	135,514	9,863,414	1,055,766	566
6	St. Louis, Mo.....	13,118,435			11,434		431,216	806,933	68,964		5,060,223	510,397	578,992
7	Baltimore, Md.....	15,890,465	429,264	354,880	22,483	5,000	8,841	3,107,591	83,751	41,462	2,895,730	198,949	251,182
8	Boston, Mass.....	16,607,233	249,946	618,922	563,859	8,045	334,690	970,336	89,691	612	5,480,899	155,323	2,850
9	Los Angeles, Calif.....	64,511,847	4,219,367	411,785	712,995	2,228,090	389,046	7,787,842	302,407	20,072	10,401,596	4,087,328	2,235,403
10	Pittsburgh, Pa.....	12,514,430	390,959	90,155	74,500	33,541	66,234	464,403	17,326		4,794,427	2,992,107	112
11	San Francisco, Calif.....	13,343,295	443,594		173,808	20,090	26,888	334,129	41,937		2,246,009	250,830	
12	Buffalo, N. Y.....	15,616,343	960,339	35,629	99,089	14,123	992,050	1,207,502	107,739		3,693,491	621,380	155,201

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$13,379,163	\$294,060	\$215,905	\$54,619	\$82,143	\$81,649	\$5,368,581	\$137,194	\$92,362	\$2,363,149	\$161,173	\$150,456
14	Washington, D. C.....	8,060,595		6,652	40,336	23,025	22,678	909,984			763,122	375,548	
15	Newark, N. J.....	9,592,565	270,818	28,619	88,314	496	174,636	364,945	141,427	161,776	3,660,061	20,121	
16	Minneapolis, Minn.....	11,728,755	21,358	22,376	110,725	5,927	57,379	1,182,225	202,601	3,054	1,795,608	1,444,287	47,719
17	New Orleans, La.....	7,018,975	5,520	6,697	82,745	1,477,553	1,215	781,235			2,174,285	42,683	

18	Cincinnati, Ohio.....	4,066,483	18,148	89,156	29,905	5,297	2,616	380,017	14,834		2,261,043	132,067	
19	Kansas City, Mo.....	4,514,955	7,015	63,620	53,023			21,264	7,473		271,498	26,180	
20	Seattle, Wash.....	11,329,754	32,262	21,400	71,423	11,427	7,364	773,760	6,966		2,054,150	972,869	350,123
21	Indianapolis, Ind.....	3,405,511	50,788	7,641	14,448	1,140,813	7,516	638,879	602,927	4,586	4,158,877	371,831	
22	Rochester, N. Y.....	8,295,490	477,049	10,153	15,148	10,839	339,748	607,641	82,800	2,800	3,066,432	178,589	11,000
23	Jersey City, N. J.....	4,263,562	63,266	37,236	37,267	6,278	23,389	50,136	24,432		967,439	962,848	

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$3,802,711		\$57,631	\$31,397			\$552,818			\$1,075,524		\$1,015,606	\$76,867	
25	Toledo, Ohio.....	4,185,053	2814,478	46,702	39,609			63		\$14,050	580,145		1,030,078	82,226	
26	Portland, Oreg.....	7,967,368	10,761	19,649	48,349	\$3,123	5,106			12,830	212,140	\$1,273	2,790,671	342,240	\$428,469
27	Akron, Ohio.....	4,776,502	560,876							5,292	1,295,965		1,763,245	330,424	30,644
28	Denver, Colo.....	9,777,103	75,261	9,789	9,727	4,731	2,751			14,869	329,212		1,966,620	714,384	24,494
29	Columbus, Ohio.....	5,431,766	121,715	55,335	65,590	14,320	2,138			95,642	446,829	154	2,034,204	109,649	2,272
30	Providence, R. I.....	6,670,768	9,236	5,578	125,895	23,409	1,903			9,968	605,975	17,218	803,918	61,072	14,828
31	Oakland, Calif.....	4,849,064	6,981	14,250	152,848	15,659	3,753				268,224		2,797,564	190,755	
32	St. Paul, Minn.....	7,746,635	6,232		15,479						2,026,173	7,764	2,415,822	344,277	122,966
33	Atlanta, Ga.....	3,043,001	4,486	3,722	38,447	55	28,414				381,824	26,980	1,385,011	233,446	
34	Omaha, Nebr.....	5,387,491		12,853	16,478						745,737	19,612	2,392,932	81,442	
35	Birmingham, Ala.....	4,136,705	6,919	15,841	42,237	4,379	2,536				379,998	10,375	1,369,854	310,138	1,894
36	San Antonio, Tex.....	2,373,882	10,396	9,597	120,128	759,164	693				273,261	64,000	699,394	44,804	
37	Worcester, Mass.....	2,644,129	3,089	3,123	189,761	6,373	1,980				1,015,506	8,841	252,091	22,470	10,049
38	Dallas, Tex.....	4,719,907	1,906	8,746	86,278	13,151	519				561,000	23,994	998,354	2,266	
39	Richmond, Va.....	4,631,364	64,896			7,062	9,478				2,611,654	17,213	256,294	100,204	45,801
40	Syracuse, N. Y.....	3,354,544	9,312	2,000	27,790	586	2,389				780,393		1,357,167	62,005	
41	New Haven, Conn.....	2,019,038	350	54,854	50,743	2,921	1,048				234,516		823,810	280,705	
42	Memphis, Tenn.....	1,832,180		13,749	85,125	1,091	146				249,641	11,620	376,283	41,764	2,880
43	Dayton, Ohio.....	3,324,902	2,530	4,438	6,073	681,451	2,157				343,042	7,168	442,891	637,600	431
44	Norfolk, Va.....	1,502,805	9,235	3,249	6,368	4,744					325,399	23,623	702,752	82,072	7,122
45	Houston, Tex.....	6,139,766	6,926	19,410	39,417		5,170				414,054	16,401	930,706	221,679	
46	Bridgeport, Conn.....	1,488,520	673	4,574	4,574		497				110,577	25,633	80,592	854,215	
47	Youngstown, Ohio.....	1,968,620		15,672							262,542		789,879	31,874	
48	Hartford, Conn.....	2,295,357	7,002	23,630							181,403	943	301,080	45,297	
49	Fort Worth, Tex.....	650,440	400		306						57,331		222,867	16,943	25,768
50	Grand Rapids, Mich.....	4,846,516	14,776	6,933	14,069		14,861				569,011	2,940	1,531,672	48,741	19,460
51	Springfield, Mass.....	2,272,096	6,775	4,290	64,012	1,327	584				335,155	956	304,148	413,067	3,499
52	Scranton, Pa.....	721,600	4,066	1,672	13,534	3,372	300				703	66,233	445,492	17,415	
53	Paterson, N. J.....	4,331,887	5,100	2,799	2,850		26,236				253,476	6,715	363,698	90,306	8,728

¹ For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

GENERAL TABLES

TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 366. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	Total ¹	I.—GEN- ERAL GOV- ERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CON- SERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS			
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse col- lection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
54	Des Moines, Iowa	\$5,135,176	\$1,357,500					\$808,959	\$7,636			\$1,655,825	\$207,038	
55	Nashville, Tenn.	1,088,611			\$17,409	\$52		9,758	2,538			546,075	66,460	
56	Trenton, N. J.	1,968,817		\$57,711	79,468	2,243	\$13,764	31,558	700,647	\$5,173		67,199		\$69,278
57	Salt Lake City, Utah	1,957,611	1,858	2,770	7,686			114,335	11,000			95,770	32,167	53,459
58	Fall River, Mass.	2,290,290	3,163	2,768	12,100		14,495	322,170				391,656	148,562	
59	Camden, N. J.	2,078,872		9,324	20,128	391	2,741	367,621				532,109	120,042	
60	Flint, Mich.	4,997,387	2,462	9,922	134,465	98,828	2,206	545,788	820			1,014,603	200,373	
61	Wilmington, Del.	693,147	94	4,300	22,558			74,051	20,032			180,579	8,134	
62	New Bedford, Mass.	1,576,858	1,199	7,231	2,714	3,383	2,243	145,779		12,086		924,095	186,045	1,425
63	Cambridge, Mass.	817,938	5,721	421	30,073	25,199		108,203	3,998			310,799	62,623	
64	Erie, Pa.	1,897,201	1,672	3,241	35,956	67	1,341	316,569	8,221			616,579	45,782	8,715
65	Tulsa, Okla.	5,722,788	5,568	54,572	14,628	1,238		1,336,557	822			2,044,478	12,505	
66	Albany, N. Y.	3,568,676	156,080		715		669	353,681	6,220	541		1,761,479	8,640	1,100
67	Kansas City, Kans.	2,155,482	1,839	3,491	30,889	1,977	2,851	392,630	3,766			419,905	280,116	
68	Yonkers, N. Y.	3,862,345	8,711	3,206	2,107	776	0,664	526,088	1,500	57,924		1,025,160	10,344	4,998
69	Reading, Pa.	2,057,661			38,050			40,029				342,992	58,347	
70	Duluth, Minn.	1,956,013	3,323	5,544	19,408	59	1,337	133,356	4,010			718,993	128,193	755
71	Lowell, Mass.	779,785	606		49,836		5,000	138,287		53		358,999	18,867	
72	Spokane, Wash.	729,304	1,649	973	15,544	445	2,451	84,615	9,703			154,463	38,185	14,408
73	Elizabeth, N. J.	1,671,086	958		49,872			38,214	292			632,722		
74	Canton, Ohio	2,146,341	3,892	11,886	30,397		388	832,957	3,420			942,607	5,845	
75	San Diego, Calif.	4,670,698	11,200	6,430	30,057	7,071		384,756	17,207	291		1,428,983	286,724	65,468
76	Oklahoma City, Okla.	3,855,842	1,735	1,194			249	232,103	5,810			1,308,474	106,869	18,298
77	Tacoma, Wash.	5,436,675				842		12,291				367,051	13,607	65,102
78	Lynn, Mass.	1,190,916	1,000	2,000	17,719			132,431		98,543		289,693	28,567	
79	Waterbury, Conn.	2,211,640	1,164	3,727	8,466	1,233	3,559	163,868		1,646		301,789	92,574	
80	Utica, N. Y.	2,272,934	24,257	1,023	29,668	199,399		324,142	8,818	20		1,119,157	69,004	10,591
81	El Paso, Tex.	1,007,386		1,152	11,885	42,496		80,822				284,391	33,348	

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

1933-27-24

82	Somerville, Mass.	\$512,238	\$13,112	\$500		\$1,186		\$91,481			\$291,725	\$16,241	\$269
83	Fort Wayne, Ind.	2,319,155	217	9,497	\$7,183	104,515		140,954			641,244	193,900	31,225
84	Jacksonville, Fla.	1,391,850	779	12,749	3,271			44,986	\$12,571		163,004	37,002	
85	Knorrville, Tenn.	736,008	260,855	173	3,235	252	622	138,978	2,298		84,994	20,830	
86	Evansville, Ind.	914,778		1,409	32,885			25,022	3,598		487,459	21,569	
87	Lawrence, Mass.	1,425,561	34,846	950	5,516		192,856	129,601	183,802		316,637	30,039	15,822
88	Savannah, Ga.	397,198	848	1,883	675		1,150	7,702	66,330		164,761	3,493	
89	Schenectady, N. Y.	2,229,041	4,552	7,269	62,831	669	45,912	118,575	105,403	\$11,337	1,013,759	133,870	
90	Allentown, Pa.	816,833	274		2,936	793	96	69,794	91,030		140,285	49,489	
91	Wichita, Kans.	1,868,174		946	3,829	115,365		39,293			940,191	516,306	13,126
92	Bayonne, N. J.	1,382,580		4,465	2,220	268		30,728		4,994	399,816	24,042	183,747
93	Long Beach, Calif.	7,148,444	113,234	5,635	45,749	3,444	5,834	925,408	4,141	1,362	1,155,297	209,194	146,268
94	Tampa, Fla.	1,881,849		5,950	80,899	12,500	650	95,296	74,162		89,446	50,273	
95	Harrisburg, Pa.	1,529,101			1,001	4,275	650	55,921	63,998		443,978	16,453	1,348
96	Manchester, N. H.	406,922	3,736		2,576		298	158,180			68,481	1,442	
97	Peoria, Ill.	871,672		4,853			4,718	630	1,822		477,696	1,502	7,248
98	South Bend, Ind.	2,760,127		848	4,578	56,197	600	418,214			770,422	409,933	
99	Hamtramck, Mich.	1,480,776	2,960	14,855	1,839	345	316		6,607		838,020	6,872	12,000
100	St. Joseph, Mo.	1,150,695	171,987	1,895	2,858			441,524			374,426	8,671	4,600
101	Wilkes-Barre, Pa.	1,428,523			1,700			82,169			212,162	719,205	
102	Gary, Ind.	1,490,913		1,359	2,268			117,427	484		769,464	10,716	4,600
103	Rockford, Ill.	1,188,242		16,124	45,146	594	16,466	118,090			525,943	21,053	6,812
104	Sioux City, Iowa	2,170,480	110	9,380	50,612	1,610		127,195	14,830		918,627	60,621	25,490
105	Portland, Me.	692,149	861		23,254			33,667			268,048	21,173	
106	Little Rock, Ark.	709,913	1,036	788	4,569		347	35,255	1,451		325,201	3,313	255
107	Charleston, S. C.	1,327,789		4,836	4,596			36,740	1,196		799,542	172,993	9,650
108	Sacramento, Calif.	2,159,373	1,039	1,645	1,536	36,377		170,314	201,014		714,936	304,307	7,113
109	Troy, N. Y.	796,069	50,749		143,248			11,247			259,830	4,000	160,492
110	Binghamton, N. Y.	2,255,591	6,892	10,000	19,091	90	408	137,683			405,128	149,521	1,459
111	Saginaw, Mich.	1,071,011	5,693	11,821	11,821			152,689			602,949	49,453	270
112	Johnstown, Pa.	1,605,991	247,722	508	2,203			389,422	24,600	74	247,694		
113	East St. Louis, Ill.	1,080,733	469	250	4,962		1,316	125,428			888,270		100
114	Terre Haute, Ind.	663,984		2,497	1,582			23,380			203,296		
115	Pawtucket, R. I.	1,363,371	4,284	3,752	20,764	911		152,319		417	249,510	26,694	
116	Highland Park, Mich.	2,082,056	19,287	2,794			1,058	3,500			416,218		
117	Lansing, Mich.	2,283,289	18,000	6,206	6,275		2,784	197,046	15,000		456,803	172,548	69,327
118	Passaic, N. J.	1,955,197	34,565	2,820	35,161	511	657	89,338	3,845		410,490	154,136	
119	Springfield, Ohio	630,355	1,001	3,283	9,018			116,897			811,668	13,519	
120	Chester, Pa.	345,410	300		3,132	869		23,694	365		129,885	3,500	
121	Hoboken, N. J.	42,004		9,300	17,450								9,889

1 For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 366. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	Total 1	I.—GEN- ERAL GOV- ERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CON- SERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS			
				Police depart- ment	Fire depart- ment	All other		Sewers and sewage disposal	Refuse col- lection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
122	Racine, Wis.	\$803,451	\$2,334	\$5,302	\$7,066	\$498	\$1,804	\$23,713	\$6,860			\$158,597	\$96,844	\$6,988
123	Winston-Salem, N. C.	3,428,309	59,752	10,974	7,207		1,438	253,191	16,737			1,398,563	414,616	7,000
124	New Britain, Conn.	761,177	277		18,060			87,022				106,970	7,995	
125	Chattanooga, Tenn.	733,102			18,802	662	1,113	74,721	3,710	\$859		207,690	3,340	
126	Altouns, Pa.	986,205	112,541		1,167	420		31,652				489,676		3,197
127	Mobile, Ala.	1,147,314	1,094	1,799	58,954	77,814		125,338	5,463			422,227	2,405	1,144
128	Berkeley, Calif.	346,795	10,395	4,577	44,961	775	1,099	7,452	11,303			48,601	37,978	19,978
129	Brockton, Mass.	683,975	5,897	1,377	19,962	1,430	1,400	150,260	1,552			162,378	9,594	
130	Springfield, Ill.	919,838	8,390	5,903	161		491	11,161	6,670			542,312	507	
131	Bethlehem, Pa.	862,215	1,553	173	19,388	39		101,126				195,155	44,720	
132	Huntington, W. Va.	1,474,660					308	19,577	15,000			1,072,341	8,616	802
133	Cicero, Ill.	837,557		5,586	2,691	1,840		50,621	48,075			543,186	12,200	20,348
134	Quincy, Mass.	947,237	8,893	35,770	25,383	1,050		209,514	8,307			222,173	85,469	5,491
135	Lincoln, Nebr.	1,451,268	2,707	13,389	39,075			35,980	476	20,905		761,547	8,362	
136	Holyoke, Mass.	1,089,069			9,408	12,736		122,545				370,143	44,581	
137	East Orange, N. J.	1,023,379	166,496	2,094				38,384				688,105	5,304	
138	Portsmouth, Va.	774,027	1,018	1,105	2,003	572	60	400,566				109,222	48,269	
139	Covington, Ky.	341,472	1,109	4,955			1,021	40,447	7,951			110,686	896	
140	Macon, Ga.	1,128,027			3,176			200,496	3,425			167,162	103,468	
141	Roanoke, Va.	1,129,263	6,794	1,967	14,967		1,171	235,404	984			191,391	290,600	
142	Jackson, Mich.	1,260,424	1,969	690	1,050			415,394		15		204,846	16,651	
143	Shreveport, La.	2,128,130			30,169		1,277	151,431	8,956			416,960	26,675	
144	Fresno, Calif.	111,056	233		10,443	50		2,262				9,354	24,778	17,060
145	Niagara Falls, N. Y.	2,307,930	103,048	4,154	17,585	4,635	2,328	99,220	80,635			864,380	132,058	
146	Lakewood, Ohio	919,451		8,078	42,021			34,590	4,187			300,672		14,561

147	Lancaster, Pa.	744,367	496	14,046			18,359		81,336	9,968	
148	Wheeling, W. Va.	1,165,933	1,691	4,301			14,240	11,680	248,556	5,561	2,909
149	Pasadena, Calif.	3,371,961	67,885	7,325	25,009	273	1,217	595,565	629,221	104,730	108,080
150	Topeka, Kans.	1,655,500		4,350	8,000			112,325	462,043	31,178	
151	Wichita Falls, Tex.	474,414		1,250	4,200		509	44,504	53,879	4,000	
152	Augusta, Ga.	166,466			3,500			1,433	107,276	13,690	
153	Kalamazoo, Mich.	864,402	59,509	11,697	15,428	347	151	72,905	224,327		1,100
154	Newton, Mass.	1,239,136		789	11,300			285,825	77,583	38,268	
155	Atlantic City, N. J.	1,948,209	23,036		36,087			110,685	694,591	45,788	19,890
156	Decatur, Ill.	1,113,284		617	15,123		1,630	27,747	602,447	3,995	6,344
157	Davenport, Iowa	554,691						26,020	574,125	9,884	
158	Charlotte, N. C.	2,630,570	724,788	19	9,108			409,394	800,308		
159	Malden, Mass.	965,997		1,036	2,125		1,400	42,876	84,629	25,282	
160	Oak Park, Ill.	1,354,143	1,200		9,555		1,370	147,016	571,494	11,638	
161	Kenosha, Wis.	1,618,437	91,038	75,329	7,027		146	137,920	390,243	31,820	
162	Hammond, Ind.	2,397,995		1,240	1,510			1,573,890	600,072	121,812	12,847
163	Mount Vernon, N. Y.	1,589,164	1,562		10,390	413		86,443	569,611	5,770	620
164	Cedar Rapids, Iowa	687,750	889	558	5,465	837		25,800	225,699	48,041	8,145

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$1,172,521	\$1,200	\$1,913	\$55,684			\$98,848	\$527,153	\$96,411	\$1,464
166	New Castle, Pa.	510,791	2,500	2,871	258		\$2,717	100,422	233,769	40,069	2,005
167	Beaumont, Tex.	778,382	3,301		3,845			12,641	161,016		
168	McKeesport, Pa.	381,139		3,189	1,801		5,000	21,242	176,129	1,180	
169	York, Pa.	240,709	403		7,633			112,160	91,400		
170	Haverhill, Mass.	551,432	51,804		4,117			44,038	134,195	176,070	
171	Bay City, Mich.	574,347	75		2,766			22,755	75,429	5,106	
172	Elmhurst, N. Y.	402,732	4,582				131	31,147	118,844	1,717	850
173	Charleston, W. Va.	1,423,741	34	4,390			901	6,964	729,197	400	
174	Medford, Mass.	708,754	1,320	878	6,470	\$492		53,302	129,601	43,645	
175	Galveston, Tex.	1,413,846	988						683,518		10,520
176	Pontiac, Mich.	1,141,880	2,681	3,216	1,153		110	132,570	257,118	13,408	
177	Chelsea, Mass.	751,887	620			7,385		5,810	57,302	26,260	
178	Stockton, Calif.	1,696,418	163,711	314	161,567	102,430		66,360	385,818	33,855	
179	Perth Amboy, N. J.	960,858	2,809	3,456	3,250			70,114	278,402	104,149	247
180	Pittsfield, Mass.	367,876		1,601	4,423	1,814	991	113,856	83,585	20,067	1,200
181	Lexington, Ky.	210,056	6,367	3,003	25,799			26,650	122,495	5,410	
182	Lima, Ohio.	785,199		523				366,408	125,789	86	
183	Madison, Wis.	1,040,701	38,882	1,980	40,776		62,196	425,872	322,319	60,706	11,117
184	Newport News, Va.	183,593	20,510			2,130	24	15,810	23,078	2,652	

* For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

GENERAL TABLES

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 366. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 64.]

City number	CITY	Total	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
			I.—GENERAL GOVERNMENT	Police department	Fire department		All other	Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
185	Montgomery, Ala.	\$483,861	\$4,639	\$2,164	\$825	\$56	\$36,231	\$7,115		\$282,404	\$41,396	
186	Greensboro, N. C.	3,324,883	310,496	929	35,444	158	321,545	58,684		1,682,133	66,976	
187	East Chicago, Ind.	3,518,436		33,170		500	91,172	1,000		675,895	100,754	
188	New Rochelle, N. Y.	1,952,254			13,341		898,683			82,597	13,061	
189	Columbus, Ga.	775,570	2,630	5,786	48,087	108	143,037			111,376	7,380	
190	Evanston, Ill.	1,495,046	250				119,825			277,721	7,122	
191	Pueblo, Colo.	544,919		658	3,582		12,571	872		195,783	83,450	\$26,486
192	Fitchburg, Mass.	262,207			12,500		16,625			170,198	14,450	8,221
193	San Jose, Calif.	1,078,697	557	887	4,316	\$25	60,855	99		481,280	147,688	
194	Waco, Tex.	538,007		647	17,949		34,260	800		263,249	8,308	1,392
195	Muskegon, Mich.	861,533	6,255	16,381	314	15	224,958	2,441		150,090	2,132	
196	Brookline, Mass.	780,647			1,947	450	32,136			64,769	8,877	7,240
197	Salem, Mass.	322,481	1,118	990	1,915	1,360	2,008			198,822	39,789	7,164
198	Jamestown, N. Y.	987,665	2,108	1,968	1,927	92	16,811			277,806	28,895	248
199	Butte, Mont.	64,489	141	3,521	1,350		10,909	500		14,566		3,117
200	Williamsport, Pa.	195,462	1,934		37,642		89,705	496		59,507	31,206	245
201	Muncie, Ind.	433,421	183,925		24,646		56,325			83,698	23,318	
202	Hamilton, Ohio	491,900		471	1,436	179,298				35,634	6,808	3,030
203	Lorain, Ohio	461,369	2,022	748	1,198		13,008			247,635	1,990	62,616
204	Everett, Mass.	258,639	2,417	4,340	12,692	8,049	38,967			105,853	33,485	
205	Chicopee, Mass.	679,576	5,682	1,842	749	1,530	143,329			54,462	35,145	2,995
206	Springfield, Mo.	250,791			15,500		33,009			41,953	12,510	
207	Battle Creek, Mich.	462,632		2,806	5,355		37,174			95,220	29,316	
208	Durham, N. C.	704,933	81,625		100,175	130	81,647	29,823		67,982	1,321	
209	Columbia, S. C.	316,472		1,678	12,000		7,496	4,544		40,221	9,908	

210	Dubuque, Iowa.....	1,072,147	2,468	10,416	16,330	832	-----	103,289	-----	561,306	839	-----
211	Stamford, Conn.....	575,918	2,296	3,410	16,083	1,261	1,356	88,920	34,013	138,297	52,929	1,578
212	Joliet, Ill.....	648,564	-----	1,262	1,692	1,817	-----	18,900	731	141,999	835	12,836
213	Aurora, Ill.....	1,149,941	1,506	302	-----	323	678	336	-----	484,561	220,906	-----
214	Superior, Wis.....	234,964	-----	3,388	1,394	-----	-----	23,235	6,365	102,644	25,018	9,390
215	Council Bluffs, Iowa.....	1,040,844	4,833	5,400	6,998	1,045	65	87,699	3,547	501,718	69,076	1,746
216	Rock Island, Ill.....	596,279	812	235	-----	-----	-----	34,933	1,283	440,261	23,386	-----
217	Taunton, Mass.....	353,533	-----	-----	-----	695	-----	32,080	-----	67,580	-----	-----
218	Portsmouth, Ohio.....	858,268	-----	2,570	16,269	-----	-----	325,278	-----	348,930	1,404	-----
219	Quincy, Ill.....	727,410	551	4,325	56,928	-----	592	24,082	23,883	361,736	811	-----
220	New Brunswick, N. J.....	630,289	69,920	-----	43,855	-----	-----	39,324	-----	246,520	318	2,750
221	Austin, Tex.....	797,231	943	2,178	8,365	-----	-----	21,418	49,188	150,191	21,574	-----
222	Ogden, Utah.....	630,506	816	3,642	5,670	-----	108	75,602	31,020	282,504	23,763	16,736
223	Kokomo, Ind.....	310,168	-----	375	3,950	-----	-----	36,483	6,000	94,215	7,163	24,199
224	Easton, Pa.....	1,586,597	114	1,068	-----	-----	-----	879,048	2,980	-----	-----	-----
225	Waterloo, Iowa.....	375,769	1,811	402	5,587	27,008	-----	8,318	3,858	221,209	8,564	3,599
226	Wilmington, N. C.....	63,164	-----	-----	1,627	-----	-----	8,569	861	35,260	969	-----
227	Danville, Ill.....	545,817	-----	-----	-----	-----	-----	18,578	-----	271,698	11	4,831
228	Hazleton, Pa.....	408,780	1,750	-----	46,188	-----	425	79,941	-----	133,378	5,052	-----
229	Auburn, N. Y.....	169,974	1,086	4,050	27,100	-----	241	13,596	262	85,200	8,527	840
230	Poughkeepsie, N. Y.....	681,273	2,293	1,347	21,292	536	3,784	110,282	22,019	251,764	-----	628
231	Orange, N. J.....	655,598	-----	600	3,063	-----	-----	17,185	-----	109,631	-----	-----
232	Petersburg, Va.....	302,565	-----	-----	-----	37,197	901	8,624	-----	81,552	161,929	-----
233	Amsterdam, N. Y.....	951,761	-----	1,239	77	-----	-----	18,004	1,238	132,882	-----	-----
234	Waltham, Mass.....	542,960	75,031	75,384	-----	1,805	1,258	50,803	768	60,776	20,599	776
235	Norristown, Pa.....	329,891	3,196	960	1,266	735	-----	8,169	-----	10,758	1,303	2,162
236	Lewiston, Me.....	135,560	-----	2,147	-----	28,173	-----	5,914	-----	17,302	12,914	-----
237	Green Bay, Wis.....	312,264	729	-----	3,045	-----	-----	28,721	-----	138,862	2,192	20,962
238	Sheboygan, Wis.....	549,669	-----	500	-----	-----	-----	78,770	-----	300,631	25,863	9,237
239	Moline, Ill.....	232,713	101	742	880	1,244	2,842	14,625	2,606	173,142	21,961	-----
240	Oshkosh, Wis.....	244,251	352	2,327	13,789	133	727	36,543	-----	66,624	965	5,046
241	Elgin, Ill.....	608,532	-----	1,708	-----	-----	-----	107,347	-----	415,396	2,180	-----
242	Watertown, N. Y.....	648,453	13,055	621	1,103	-----	-----	26,089	-----	267,487	8,300	575
243	Muskogee, Okla.....	217,720	-----	-----	1,372	-----	-----	-----	-----	198,014	-----	-----
244	La Crosse, Wis.....	337,845	-----	2,303	14,682	693	-----	11,425	820	157,633	7,258	-----
245	Newburgh, N. Y.....	170,922	-----	-----	14,595	-----	88	29,047	-----	67,832	-----	-----
246	Lynchburg, Va.....	448,164	10,357	-----	11,565	-----	-----	16,208	-----	82,799	67,099	-----
247	Colorado Springs, Colo.....	2,844,134	37	2,040	46,030	777	157	4,313	-----	27,644	49,175	15,277

¹ For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 358. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	Grand total.....	\$3,403,970	\$13,106,169	\$1,784,206	\$208,908,813	\$8,478,764	\$5,155,301	\$47,957,868	\$3,909,764	\$2,144,998	\$116,665,610	\$18,568,854	\$3,925,537	\$62,313,364
	Group I.....	2,945,866	8,290,970	1,569,657	101,338,313	4,569,293	4,798,207	33,774,281	3,449,480	660,219	60,708,358	8,432,741	3,357,255	49,202,905
	Group II.....	268,074	2,654,739	117,366	16,650,743	990,466	39,333	4,229,599	112,413	1,011,521	13,428,611	1,616,573	18,000	4,956,924
	Group III.....	41,902	705,743	86,889	47,042,821	1,411,700	287,372	4,866,935	137,723	100,794	31,207,946	4,356,225	123,497	3,812,388
	Group IV.....	118,358	1,468,616	9,238	25,315,531	1,080,139	24,135	3,984,953	205,479	218,047	12,970,865	1,855,957	357,312	3,035,328
	Group V.....	42,776	65,891	1,061	16,561,405	427,166	6,264	1,102,100	4,669	154,417	8,349,830	2,307,358	69,473	1,505,819

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$413,218	\$3,573,676	\$105,898	\$44,621,414	\$33,025	\$1,057,530	\$11,981,048	\$1,187,746	\$273,617	\$9,116,470	-----	\$2,456,103	\$11,359,206
2	Chicago, Ill.....	24,589	40,769	44,630	10,163,637	177,863	102,714	8,835,477	32,910	-----	5,120,023	-----	-----	-----
3	Philadelphia, Pa.....	-----	1,765,189	147,241	6,962,118	820,719	2,142,612	5,193,392	-----	-----	2,773,905	-----	4,131	31,280,578
4	Detroit, Mich.....	634,647	1,024,003	118,757	7,969,648	173,917	759,263	1,014,593	1,887,391	3,200	4,895,148	-----	41,344	1,680,057
5	Cleveland, Ohio.....	4,130	10,236	35,753	3,577,777	6,804,902	5,628	2,304,594	-----	-----	5,741,341	-----	1,570	240,127
6	St. Louis, Mo.....	11,569	563,891	100,465	2,205,020	93,261	374,248	330,421	-----	-----	1,373,842	-----	607,142	427
7	Baltimore, Md.....	43,161	-----	13,713	3,582,722	-----	10,018	299,439	-----	-----	8,903,952	-----	-----	500,884
8	Boston, Mass.....	320,739	564,671	17,562	4,710,762	176,098	9,800	908,321	137,852	1,520	768,467	-----	218,637	299,281
9	Los Angeles, Calif.....	529,309	279,937	69,932	8,008,862	1,170,661	308,945	1,195,438	197,186	148,708	6,262,874	-----	-----	3,530,883
10	Pittsburgh, Pa.....	131,941	369,792	151,319	2,282,837	114,382	4,676	55,000	6,889	-----	10,256,584	-----	-----	-----
11	San Francisco, Calif.....	435,154	89,432	3,308	3,851,454	75,207	13,617	787,981	-----	-----	16,015	-----	1,256	310,462
12	Buffalo, N. Y.....	597,409	59,374	761,079	3,904,572	70,178	10,000	858,487	-----	15,588	1,635,041	-----	27,072	1,000

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$166,663	\$408,257	\$6,414	\$1,697,497	\$59,324	\$27,640	\$649,692	-----	\$544,719	\$847,657	-----	-----	-----
14	Washington, D. C.....	1,473	44,661	36,428	2,119,327	204,416	-----	657,766	-----	16,374	2,828,805	-----	-----	-----
15	Newark, N. J.....	-----	905,108	12,253	1,236,064	101,758	-----	290,297	-----	-----	1,296,864	-----	-----	\$773,010
16	Minneapolis, Minn.....	9,629	895	19,746	2,437,854	227,212	-----	1,192,660	-----	4,086	1,830,756	-----	-----	1,112,652
17	New Orleans, La.....	-----	-----	-----	946,939	14,424	2,925	100,376	-----	-----	1,174,002	-----	\$18,000	130,577

18	Cincinnati, Ohio	2,442	20,842	1,620	1,445,817	54,128		9,717	\$218		646,096		32,112
19	Kansas City, Mo.			25,035	2,802,534	53,990		93,649		2,444	1,087,187		
20	Seattle, Wash.	5,664	4,279	572	494,964	23,725	23	415,650		443,898	2,375,230	\$1,616,573	792,969
21	Indianapolis, Ind.	71,143	307,568		1,807,164	69,371	4,163	637,873					
22	Rochester, N. Y.	487			967,729	58,309	4,578	16,426			453,681		1,982,431
23	Jersey City, N. J.	873	903,431	15,298	995,134	123,811		103,468			648,363		133,178

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.			\$7,431	\$196,187	\$23,390		\$120,389			\$626,469		\$17,002
25	Toledo, Ohio			12,416	1,185,342	85,571		72,313		\$35	242,674		291
26	Portland, Oreg.		\$205		1,591,890			280,622	\$855	1,948	1,533,109		784,130
27	Akron, Ohio				338,655	4,987					651,404		
28	Danver, Colo.	\$1,861			4,214,005	52,132	\$4,279	68,842			2,260,146		
29	Columbus, Ohio				1,016,990	18,312		108,783	2,462			\$207,515	\$24
30	Providence, R. I.	3,871			416,022			48,247		7,667	4,982,554		33,877
31	Oakland, Calif.	36			987,368	15,874	52,914	106,411		85	164,344		72,018
32	St. Paul, Minn.		8,663	591	1,971,507			44,757		107	782,277		
33	Atlanta, Ga.		28,890	1,610	378,864	1,317	2,000	63,798		48	417,623		40,266
34	Omaha, Nebr.				798,450	11,010		420,762			594,923		293,292
35	Birmingham, Ala.			207	1,831,700	56,248	70	16,048	84	4,119	12,913	14,757	60,238
36	San Antonio, Tex.				81,840	9,004	665	58,522		1,629	14,160		1,152
37	Worcester, Mass.	1,325			725,602	17,162		9,936			374,509		1,720
38	Dallas, Tex.	437	4,565	2,049	794,854	3,241	2,395	167,127		2,148	2,041,002		
39	Richmond, Va.	3,500		29,498	891,309	1,164		67,881	7,599		223,968		263,843
40	Syracuse, N. Y.				611,877	66,180		163,463			230,610		60,772
41	New Haven, Conn.	1,315			706,215	25,224	131	308,266					22,980
42	Memphis, Tenn.	688	79,944		546,669	21,673	1,574	19,594			305,395		55,760
43	Dayton, Ohio			10,049	566,319	68,450		26,023			672,090		
44	Norfolk, Va.				98,308			16,508			194,101		26,811
45	Houston, Tex.		175,729	2,247	2,141,693	425,974		405,123			491,597		843,640
46	Bridgeport, Conn.	5,272			830,366	45,424		29,536	1,161				
47	Youngstown, Ohio				487,314	25,000		179,060			177,279		
48	Hartford, Conn.	10,000			1,581,330			56,194	8,641	10,439	115,136		1,916
49	Fort Worth, Tex.				89,155	2,090	188	111,054			124,340		
50	Grand Rapids, Mich.				1,857,610	25,810		107,663	21,109		592,194		18,517
51	Springfield, Mass.	2,016			522,301		75	20,334	379	17,050	575,786		
52	Scranton, Pa.				142,407	4,729	748	20,981					
53	Paterson, N. J.				1,409,092	15,702		164,721		30,518	1,953,055		
54	Des Moines, Iowa		660		2,010,406	25,639	258	77,594		55	337,951		1,500
55	Nashville, Tenn.		1,484	19,379	164,389	6,008	15,325	45,117			194,117		
56	Trenton, N. J.	9,964			723,883	24,978		20,295			162,666		
57	Salt Lake City, Utah				171,635	14,952		4,772			447,107		
58	Fall River, Mass.		2,438		1,145,556						232,459		

TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 358. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
59	Camden, N. J.				333, 223	\$17, 840		\$257, 539			\$251, 566			\$166, 348
60	Flint, Mich.	\$65	\$367, 671		\$2, 118, 884			142, 967	\$1, 688	\$535	856, 110			
61	Wilmington, Del.			\$1, 500	222, 979			81, 292			88, 798			38, 845
62	New Bedford, Mass.				108, 700	45, 819		8, 652			113, 288			13, 290
63	Cambridge, Mass.				221, 556	2, 462		46, 676						208
64	Erie, Pa.				471, 256	20, 378		57, 019	511		363, 560			6, 334
65	Tulsa, Okla.				1, 049, 656	11, 249		62, 869			1, 128, 296			361
66	Albany, N. Y.				446, 963	54, 484		116, 493	1, 924	10, 000	649, 687			
67	Kansas City, Kans.				238, 938	7, 667		26, 725		60	211, 616	\$402, 233		130, 779
68	Yonkers, N. Y.		5, 862		1, 797, 509	12, 329	\$314	56, 345	91, 300	125	248, 083			
69	Reading, Pa.				1, 150, 388		186, 236	58, 924			182, 695			
70	Duluth, Minn.	1, 054	1, 521		408, 659	12, 102	3, 208	98, 326		7, 693	289, 403		\$32, 505	86, 564
71	Lowell, Mass.				25, 496	1, 899	41	105, 993			74, 709			
72	Spokane, Wash.		17	12	35, 172	17, 365		18, 561	110	1, 058	334, 572			
73	Elizabeth, N. J.				935, 143	10, 070		3, 815						
74	Canton, Ohio.				136, 434	3, 324		6, 339			168, 852			
75	San Diego, Calif.				1, 047, 073	31, 668	6, 861	24, 771		5, 300	1, 030, 042			286, 796
76	Oklahoma City, Okla.				676, 405	7, 184		58, 409			1, 439, 112			
77	Tacoma, Wash.				942, 676	9, 729	509	17, 307			276, 174	3, 731, 720		667
78	Lynn, Mass.				452, 644	3, 186					154, 986			10, 147
79	Waterbury, Conn.	511	130		294, 828	11, 650		86, 829			1, 239, 666			
80	Utica, N. Y.		27, 964		329, 545	14, 201		40, 698						74, 447
81	El Paso, Tex.				419, 596		9, 637	64, 721			59, 338			

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.				\$4,322	\$11,803		\$28,278			\$53,621			
83	Fort Wayne, Ind.				774,567	42,385		105,164			125,952	\$142,352		
84	Jacksonville, Fla.			\$9,233	185,414	667	\$15,000	92,926			141,328	531,681		\$151,218
85	Knorville, Tenn.		\$25,979			10,568		1,920			311,983		\$2,591	
86	Evansville, Ind.				149,632	86,279		28,216			128,686			
87	Lawrence, Mass.				155,995	10,059		191,649	\$4,373		153,816			
88	Savannah, Ga.				8,554	5,436		104,877		\$450	25,539		1,589	4,511
89	Schenectady, N. Y.	\$261			278,633			77,690			366,110			
90	Allentown, Pa.				380,121			5,434			76,581			
91	Wichita, Kans.				120,611	8,700		109,747						
92	Bayonne, N. J.				673,352	8,868		10,557		11,312	28,209			
93	Long Beach, Calif.	1,386	73,327		1,589,506	47,925		859,535	2,270	908	935,380		14	1,517,633
94	Tampa, Fla.		6,728		253,019			117,842			930,131			194,933
95	Harrisburg, Pa.				717,180			72,221			147,076			
96	Manchester, N. H.				45,632	8,333					118,274			
97	Peoria, Ill.				201,690	10,828		160,690						
98	South Bend, Ind.				805,928			37,229	13,231		242,947			
99	Hamtramck, Mich.	550			576,521	3,867					18,224			
100	St. Joseph, Mo.				3,714	14,702		126,318						
101	Wilkes-Barre, Pa.				403,019			10,268						
102	Gary, Ind.				538,902	27,766		17,927						
103	Rookford, Ill.				247,365	16,894		27,203	33,996		112,857			
104	Sioux City, Iowa				660,599	19,134	783	21,881			249,608			12,500
105	Portland, Me.	412			65,817			29,192			248,925			1,000
106	Little Rock, Ark.		509		22,087	1,795		11,774						1,800
107	Charleston, S. C.				14,190			1,247			84,500			198,269
108	Sacramento, Calif.	462			408,774	7,115	2,754	29,066		138	119,355			153,528
109	Troy, N. Y.				105,711			42,974			17,848			
110	Binghamton, N. Y.		578,371		813,216	5,692		31,641		80,110	14,110		2,179	
111	Saginaw, Mich.				11,030	4,199		4,290		12,478	198,941			5,377
112	Johnstown, Pa.				646,637			42,071	5,060					
113	East St. Louis, Ill.				34,405	3,548		21,986						
114	Terre Haute, Ind.				323,440	8,214		80,595						150
115	Pawtucket, R. I.				417,193	4,512		56,808	52,216		367,725			6,276
116	Highland Park, Mich.	612	328,490		919,536	221,280				4,010	165,291			
117	Lansing, Mich.				550,718	9,186		39,145	11,061	2,500	214,415	502,255		10,000
118	Passaic, N. J.	2,246			38,010	10,739		63,872		3,890	1,105,127			
119	Springfield, Ohio		2,620		87,526	4,125		2,831			78,867			
120	Chester, Pa.				171,683			8,028	3,954					
121	Hoboken, N. J.					4,400					965			

TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 5. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Correc-tions	Schools	Libraries	Educa-tional	All other	Municipal service enter-prises	All other	Water-supply systems	Electric light and power systems	Markets	All other
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
122	Racine, Wis.....				\$159,155	\$19,627	\$3,399	\$16,713			\$117,700			\$186,851
123	Winston-Salem, N. C.	\$1,301	\$80,235		554,354	6,830		4,128			397,771		\$214,214	
124	New Britain, Conn.....	58,904			206,184			50,914			173,238			50,983
125	Chattanooga, Tenn.....	1,806	112,936		205,990	3,665		43,606						54,202
126	Altoona, Pa.....				295,928						50,625			
127	Mobile, Ala.....		7,559		226,225			46,076			146,027			25,099
128	Berkeley, Calif.....				56,341	46,956		12,939			42,608			832
129	Brockton, Mass.....				214,623	7,672		27,662			73,408			6,760
130	Springfield, Ill.....				82,071	5,998		13,616			117,844	\$117,002		7,712
131	Bethlehem, Pa.....				362,462			25,163			97,324		15,112	
132	Huntington, W. Va.....	789			329,350	3,564		22,254						2,040
133	Cicero, Ill.....				40,984	4,653		52,324			55,069			
134	Quincy, Mass.....		91,229		63,050	9,431		12,611			164,737			4,129
135	Lincoln, Nebr.....		179,927		189,047	5,308		41,907			127,556	22,858		2,224
136	Holyoke, Mass.....				9,079	8,317		33,767			36,911	371,571		69,951
137	East Orange, N. J.....				44,155	8,627		34,412			55,802			
138	Portsmouth, Va.....	62			112,853	4,853		8,287			65,367		22,869	1,774
139	Covington, Ky.....				37,501	1,048					110,858		25,000	
140	Macon, Ga.....				180,986			100,320			55,452			313,542
141	Roanoke, Va.....	45,890			237,577	8,061		14,320			7,500		73,637	
142	Jackson, Mich.....		825		237,977	4,143		18,487	\$8,971		257,719			1,687
143	Shreveport, La.....				684,198	5,950		41,054			757,524			23,136
144	Fresno, Calif.....				36,383			1,503						8,000
145	Niagara Falls, N. Y.....				431,271	11,250		127,250			423,539		1,107	
146	Lakewood, Ohio.....				373,495	14,820		108,603			32,985			

147	Lancaster, Pa.			515,559		4,940			90,663			
148	Wheeling, W. Va.			269,827	3,213	66,469			537,516			
149	Pasadena, Calif.	697	88	1,034,137	49,699	68,463	106	\$211	501,249	172,948		
150	Topeka, Kans.			226,644	9,254	18,799			183,011			
151	Wichita Falls, Tex.			161,692	3,336	15,091			181,918			
152	Augusta, Ga.			27,606		2,760			10,301			
153	Kalamazoo, Mich.	76		361,120	10,300	19,550		1,106	64,636			171
154	Newton, Mass.			581,111	3,707	30,050			212,003	5,260		
155	Atlantic City, N. J.			462,251		356,860		98,375	168,646			
156	Deatur, Ill.			280,077	6,742	148,368		2,100	18,094			
157	Davenport, Iowa.			152,147	20,771	71,198						646
158	Charlotte, N. C.			430,116	2,893	6,930			229,775			17,239
159	Malden, Mass.			427,280	20,065	5,266			55,433			425
160	Oak Park, Ill.			367,312	9,567	6,952			226,217			
161	Kenosha, Wis.			643,964	45,956	2,184		243	462	102,878		
162	Hammond, Ind.			23,355	5,538	17,969			14,459			
163	Mount Vernon, N. Y.			385,151	137,688	7,584		69,996	247,643			
164	Cedar Rapids, Iowa.			271,006	8,003	15			70,571			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$580		\$175,102	\$2,700	\$4,219		\$30,000	\$157,747			
166	New Castle, Pa.			90,207	33,849	2,134						
167	Beaumont, Tex.			223,399				15,000	168,641			\$190,640
168	McKeesport, Pa.			109,313		654			62,631			
169	York, Pa.			28,347	766							
170	Haverhill, Mass.		\$15,358	55,925	5,274	1,500			63,151			
171	Bay City, Mich.	495		5,745	7,562				425,308	\$28,102		154
172	Elmira, N. Y.	95		58,761	6,584	916	\$147		134,877			3,194
173	Charleston, W. Va.			579,294	105,175							
174	Medford, Mass.	560		338,288	8,614	31,153			86,467			6,431
175	Galveston, Tex.			663,308					55,517			
176	Pontiac, Mich.		959	645,036	2,874	17,391		5,488	39,310		\$19,892	
177	Chelsea, Mass.			638,212	1,442	5,133			9,723			
178	Stockton, Calif.		54	117,134	6,255	109,418		897				631,666
179	Perth Amboy, N. J.			247,027	10,574				240,243			
180	Pittsfield, Mass.			15,037		6,971		34,089	64,242			
181	Lexington, Ky.		530	19	1,946	497						
182	Lima, Ohio			211,451	5,590				48,308			
183	Madison, Wis.			621,338	10,813	\$3,767		41,812	307,660			944
184	Newport News, Va.			108,322		7,888		1,755				1,324

TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 5. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 64]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
185	Montgomery, Ala.				\$82,202			\$21,424	\$80		\$25,635			
186	Greensboro, N. C.				273,078	\$7,463		2,248			513,402			\$74,427
187	East Chicago, Ind.				620,370	12,597		45,129			1,937,861			
188	New Rochelle, N. Y.				906,037	8,633		29,852						
189	Columbus, Ga.				263,683	1,821		90,146		\$4	114,402			110
190	Evanston, Ill.				969,935	10,626		55,130			54,637			
191	Pueblo, Colo.				121,926	2,249		8,783			88,560			
192	Fitchburg, Mass.				5,056	4,801					35,356			
193	San Jose, Calif.				378,774	3,323	\$893							
194	Waco, Tex.	\$435			165,107	4,494		2,620			48,464			
195	Muskegon, Mich.				384,958	13,537	1,586	6,801		380	51,387			298
196	Brookline, Mass.				140,033	1,866		14,430		300	486,874			1,725
197	Salom, Mass.				29,799	6,411		8,585			22,943			1,597
198	Jamestown, N. Y.			\$8,681	178,112			1,283			230,756	\$218,292		
199	Butte, Mont.				20,123	282								
200	Williamsport, Pa.				9,001			16,728						
201	Muncie, Ind.				27,087	9,444		10,204						14,784
202	Hamilton, Ohio				1,036	2,400					93,793	138,653		29,341
203	Lorain, Ohio				41,549	1,060		9,963			78,662			
204	Everett, Mass.				18,802	1,187		2,385			35,462			
205	Chicopee, Mass.				210,051	5,954		60,179			98,667	58,991		
206	Springfield, Mo.	38,965			89,807	3,000		14,108						
207	Battle Creek, Mich.				217,752			14,334			60,675			
208	Durham, N. C.				39,359			4,368	241	9,560	365,470			21,623
209	Columbia, S. C.				216,492						25,911			

210	Dubuque, Iowa			148,979	4,888		10,373	554		212,308		
211	Stamford, Conn.			195,299			43,487					
212	Joliet, Ill.			392,303	2,389		10,022			64,106		
213	Aurora, Ill.			202,115	3,470		7,333			728,342		
214	Superior, Wis.			52,744	5,126		3,061					
215	Council Bluffs, Iowa			296,810	7,215	3	22,431	755	340	28,168		
216	Rock Island, Ill.			5,933	5,657		3,609		217	83,453		
217	Taunton, Mass.				6,208					26,647	119,313	1,000
218	Portsmouth, Ohio	35,607		78,156	2,273					41,680		1,101
219	Quincy, Ill.		\$254	148,974	3,696		4,663			94,389		3,006
220	New Brunswick, N. J.			185,467	4,169					47,416		
221	Austin, Tex.	3,060		340,036			3,838			209,992	82,924	15,392
222	Ogden, Utah			116,719	6,451		1,358		3,095	111,472		475
223	Kokomo, Ind.			63,124	4,559		4,997					
224	Easton, Pa.			840,455	4,126		27,230					
225	Waterloo, Iowa			39,253	5,454		3,384	26		42,301		
226	Wilmington, N. C.				924		3,239			11,716		
227	Danville, Ill.			245,063	4,701		1,000					
228	Hazleton, Pa.			115,170								
229	Auburn, N. Y.			9,047			15,569			4,896		
230	Poughkeepsie, N. Y.	1,055		244,261	7,627		545			14,839		
231	Orange, N. J.	690		609,193			480			14,856		
232	Petersburg, Va.			5,855	7,359		2,422			1,995	\$49,581	150
233	Amsterdam, N. Y.			614,474			135,000			48,890		
234	Waltham, Mass.			143,097	5,959		5,578		76	98,062		
235	Norristown, Pa.			299,065		15	2,262					
236	Lewiston, Me.			55,765	2,323					11,023		
237	Green Bay, Wis.			66,198			13,402		864	35,162		
238	Sheboygan, Wis.			52,630	3,359		10,660		2,862	65,204		
239	Moline, Ill.	1,345		3,867						8,967		400
240	Oshkosh, Wis.			67,908	2,986		12,464	2,566	107	29,892		1,822
241	Elgin, Ill.			9,241	4,071		14,534			63,557		500
242	Watertown, N. Y.			35,631	2,033		11,333			292,066		160
243	Muskogee, Okla.	205		3,435	4,742		1,180			5,291		481
244	La Crosse, Wis.			61,623			26,139		117	49,101		742
245	Newburgh, N. Y.			20,974	2,000		9,129			28,257		
246	Lynchburg, Va.			205,758			24,505		68	29,185		
247	Colorado Springs, Colo.	622		369,420	4,247		19,474			42,028	1,661,083	602,432

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925

[This table is presented in two sections, the second section beginning on p. 382. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	Grand total.....	\$10,341,452,919	\$1,355,315,816	\$115,224,869	\$1,164,086,160	\$76,004,787	\$268,040,912	\$11,969,152	\$100,792,935	\$155,278,825
	Group I.....	6,516,411,381	1,070,446,770	55,639,610	993,299,329	21,507,831	214,021,555	7,171,771	89,853,041	116,996,743
	Group II.....	862,648,354	86,438,168	14,120,209	54,964,292	17,353,697	17,648,832	1,311,390	2,504,156	13,833,286
	Group III.....	1,554,387,125	134,267,071	25,126,566	84,108,476	25,032,030	10,686,960	1,239,277	3,655,802	11,741,881
	Group IV.....	837,115,118	38,045,371	13,112,881	20,085,149	5,847,341	11,309,920	1,538,534	3,017,334	6,754,052
	Group V.....	470,890,941	25,118,436	7,225,603	11,628,915	6,263,918	8,423,645	708,180	1,762,602	5,952,863

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$3,323,838,272	\$811,973,569	\$7,228,963	\$804,744,606		\$61,109,910	\$2,838,005	\$57,184,905	\$1,087,000
2	Chicago, Ill.....	671,846,797	5,072,745	5,041,145		\$31,600	41,878,147	1,921,882	10,697,220	29,259,045
3	Philadelphia, Pa.....	552,289,980	78,119,494	2,936,394	75,183,100		77,776,405	372,948	6,960,984	70,442,473
4	Detroit, Mich.....	273,634,189	22,044,459	7,088,872	13,716,342		1,166,744	49,794	663,250	453,700
5	Cleveland, Ohio.....	236,043,187	25,167,723	4,122,357	18,904,568		2,140,798	41,148	36,148	5,000
6	St. Louis, Mo.....	171,126,303	10,376,408	2,670,408	5,236,000		2,470,000	4,366,966	88,395	3,370,571
7	Baltimore, Md.....	148,493,506	35,540,553	150,865	27,720,500		7,689,188	1,874,500	19,545	1,295,500
8	Boston, Mass.....	308,643,093	42,271,072	1,314,672	33,499,400		7,457,000	20,780,815	1,066,875	9,758,240
9	Los Angeles, Calif.....	377,707,877	15,359,491	15,359,491			1,885,517	91,852	1,237,856	9,955,700
10	Pittsburgh, Pa.....	166,281,583	11,251,597	1,608,317	9,143,289		500,000	1,102,588	465,412	557,299
11	San Francisco, Calif.....	154,771,807	2,062,814	2,062,814			2,044,288	17,288	1,005,500	1,021,500
12	Buffalo, N. Y.....	131,754,807	11,206,845	6,055,312	5,151,533		493,527	233,627	42,500	217,400

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$80,938,570	\$1,137,659	\$32,899	\$655,760	\$449,000	\$2,984,186	\$105,936	\$775,750	\$3,102,500
14	Washington, D. C.....	73,900,498	237,444	237,444			1,321,753	113,163		1,208,590
15	Newark, N. J.....	117,958,304	15,958,179	700,571	13,953,050	1,304,558	578,415	19,016	200,639	358,760
16	Minneapolis, Minn.....	86,131,780	5,457,697	91,526	2,098,411	3,267,760	2,290,001	91,330	294,750	1,903,921
17	New Orleans, La.....	65,723,595	1,792,382	1,631,189	160,200	993	1,905,105	126,605	520,000	1,259,500

18	Cincinnati, Ohio.....	164,234,351	34,113,301	1,014,089	27,086,957	6,012,455	6,325,090	199,569	612,417	5,513,110
19	Kansas City, Mo.....	79,332,257	8,850,472	2,212,872	285,000	5,351,600	431,450	21,831		400,619
20	Seattle, Wash.....	103,088,642	1,580,995	911,194	258,500	411,301	37,098	27,298	600	9,300
21	Indianapolis, Ind.....	44,142,810	1,034,793	1,034,793			925,245	58,159		867,086
22	Rochester, N. Y.....	64,827,873	4,891,837	2,664,837	641,000	556,000	841,656	540,666	100,000	201,000
23	Jersey City, N. J.....	85,398,714	11,413,179	1,598,765	9,824,414		7,823	7,823		

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$36,233,899	\$2,954,230	\$1,813,230	\$141,000	\$1,000,000	\$424,379	\$30,834		\$393,855
25	Toledo, Ohio.....	40,404,304	7,056,070	2,264,243	4,691,827	100,000	182,028	4,668	825,960	151,400
26	Portland, Oreg.....	65,782,464	4,252,281	575,029	2,939,188	738,064	890,222	39,698	253,534	696,990
27	Akron, Ohio.....	38,328,459	2,288,113	780,691	1,507,422		268,835	32,285	213,550	23,000
28	Denver, Colo.....	66,332,805	358,841	157,841	201,000		1,041,917	22,642	442,400	1,476,875
29	Columbus, Ohio.....	50,842,192	12,877,474	812,535	12,064,939		118,220	12,020	81,500	74,700
30	Providence, R. I.....	52,231,865	12,466,065	315,205	12,050,860	100,000	1,107,530	58,096	757,000	292,434
31	Oakland, Calif.....	33,118,883	385,877	385,877			38,183	38,183		
32	St. Paul, Minn.....	53,533,818	9,528,442	150,342	8,334,500	1,048,600	707,878	5,483	286,820	415,578
33	Atlanta, Ga.....	27,582,233	2,124,450		2,123,000	1,450	37,000		2,000	35,000
34	Omaha, Nebr.....	46,289,107	1,978,028	363,868	992,160	622,000	454,822	24,291	268,764	161,767
35	Birmingham, Ala.....	15,753,982	681,930	456,430	124,600	1,000	223,405	13,630		209,775
36	San Antonio, Tex.....	19,216,950	1,976,708	1,585,904	389,750	1,054	19,718	9,716		10,000
37	Worcester, Mass.....	35,395,404	4,400,277	10,277	3,198,500	1,191,500	855,944	7,893		848,051
38	Dallas, Tex.....	30,843,478	1,807,993	1,151,493	656,500		63,722			6,750
39	Richmond, Va.....	35,123,793	7,644,880	1,902,430	5,106,450	636,000	330,864	2,764		328,100
40	Syracuse, N. Y.....	26,940,739					17,807	7,307		10,500
41	New Haven, Conn.....	19,120,734	710,593	50,359	430,500	229,734	992,085	35,377	80,000	870,708
42	Memphis, Tenn.....	33,447,545	1,406,869	131,711		1,275,158				
43	Dayton, Ohio.....	22,310,109	3,271,646	637,847	2,633,799		100,880	22,716	68,670	9,494
44	Norfolk, Va.....	35,646,210	3,828,995	144,247	1,057,000	1,727,748	106,718	14,831		91,885
45	Houston, Tex.....	28,075,116	3,352,001	519,793	2,796,648	35,560				
46	Bridgport, Conn.....	25,411,454					493,537	213,933	15,693	263,911
47	Youngstown, Ohio.....	25,982,436	3,188,953	560,391	2,626,462	2,100	226,116	31,489	54,681	139,946
48	Hartford, Conn.....	44,904,237	2,675,963	289,674	736,309	1,649,980	272,246	500	58,481	213,265
49	Fort Worth, Tex.....	16,808,017	1,847,987	846,587	728,500	272,900				
50	Grand Rapids, Mich.....	20,517,404	1,773,938	662,764	934,874	176,300	11,402	1,102	3,000	7,300
51	Springfield, Mass.....	28,497,286	347,220	3,820	146,800	498,500	81,064	1,148	49,916	80,000
52	Scranton, Pa.....	10,228,620	392,677	224,677	158,000	10,000	261,350	27,025		234,325
53	Paterson, N. J.....	16,469,109	2,260,608	3,933	1,171,000	1,085,676	17,654	12,554		6,000

GENERAL TABLES

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 332. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
54	Des Moines, Iowa.....	\$22,713,075	\$429,395	\$288,968	\$34,427	\$106,000	\$274,205	\$31,598	\$33,000	\$209,607
55	Nashville, Tenn.....	29,043,815	1,050,238	944,638	55,600	50,000	10,014	6,314	3,700	-----
56	Trenton, N. J.....	19,115,314	2,828,943	953,789	1,269,154	604,000	222,339	91,977	112	130,250
57	Salt Lake City, Utah.....	21,567,204	332,000	6,000	178,000	148,000	186,985	7,785	-----	179,200
58	Fall River, Mass.....	19,375,224	2,359,821	76,821	237,000	2,046,000	61,091	2,581	-----	58,510
59	Camden, N. J.....	19,440,925	3,165,236	588,371	2,547,265	29,600	82,828	25,228	57,600	-----
60	Flint, Mich.....	20,981,220	170,759	170,759	-----	-----	8,912	8,912	-----	-----
61	Wilmington, Del.....	14,796,376	324,069	719	304,850	18,500	441,054	4,704	110,400	325,950
62	New Bedford, Mass.....	22,563,557	1,845,274	117,115	88,000	1,640,159	477,889	2,972	26,000	448,917
63	Cambridge, Mass.....	19,965,616	3,485,364	72,564	485,800	2,927,000	64,034	2,757	21,500	39,777
64	Erie, Pa.....	16,997,449	510,308	5,308	505,000	-----	29,222	722	-----	28,500
65	Tulsa, Okla.....	23,130,512	2,821,393	2,063,024	738,369	20,000	90,007	40,077	45,000	5,000
66	Albany, N. Y.....	22,394,613	1,481,380	632,437	436,443	412,500	102,181	59,331	42,850	-----
67	Kansas City, Kans.....	16,349,809	931,794	299,658	506,977	125,169	15,961	461	16,500	-----
68	Yonkers, N. Y.....	22,047,528	-----	-----	-----	-----	968,328	17,657	48,850	901,821
69	Reading, Pa.....	16,256,045	537,487	308,687	178,800	50,000	25,711	211	21,000	4,500
70	Duluth, Minn.....	212,222	46,222	46,222	166,000	-----	1,911,759	39,676	273,000	1,599,083
71	Lowell, Mass.....	12,748,943	253,601	6,601	-----	247,000	153,807	105	-----	133,702
72	Spokane, Wash.....	17,943,878	1,463,815	160,584	141,175	1,162,056	54,288	5,884	997	47,337
73	Elizabeth, N. J.....	10,310,468	1,680,772	15,887	1,639,885	25,000	209,528	33,504	146,524	29,500
74	Canton, Ohio.....	22,211,907	2,419,291	200,620	2,158,671	60,000	179,123	17,367	135,066	26,690
75	San Diego, Calif.....	37,216,244	768,650	268,650	-----	500,000	102,040	33,435	-----	68,605
76	Oklahoma City, Okla.....	19,539,429	3,291,903	299,039	1,904,463	1,088,401	57,425	27,425	-----	30,000
77	Tacoma, Wash.....	27,186,279	1,831,472	318,676	844,833	668,063	72,772	14,849	12,772	45,151
78	Lynn, Mass.....	15,032,601	826,538	5,038	-----	821,500	97,876	12,924	-----	84,952
79	Waterbury, Conn.....	22,024,697	291,869	-----	245,000	46,869	307,861	9,108	-----	298,753
80	Utica, N. Y.....	9,249,584	104,054	92,454	11,600	-----	178,605	8,893	49,962	119,750
81	El Paso, Tex.....	11,254,523	1,112,414	382,839	589,575	140,000	15,992	15,992	-----	-----

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	88,299,593						\$30,818	\$1,161		\$29,657
83	Fort Wayne, Ind.....	13,124,504		\$972				211,842	82,448	\$13,000	160,398
84	Jacksonville, Fla.....	18,068,739	554,906	361,987	875,919	\$217,000		150,343	120,348	30,000	
85	Knoxville, Tenn.....	9,075,919	827,091	254,929	318,745	255,417		31,000			31,000
86	Evansville, Ind.....	12,626,989	84,276	84,276				100,105	34,432	66,000	1,673
87	Lewrence, Mass.....	8,926,862	20,452	5,452	15,000			10,734			10,734
88	Savannah, Ga.....	9,811,737	239,500	239,500							
89	Schenectady, N. Y.....	13,202,838	101,678	37,256	64,422			243,444	125,444	86,500	31,500
90	Allentown, Pa.....	10,356,648	511,571	240,571	261,000	10,000		801	101	200	
91	Wichita, Kans.....	8,600,238	204,689	56,069	148,600			89,597	13,897	86,500	19,200
92	Bayonne, N. J.....	16,896,232	1,951,052	599,145	1,351,907			78,536	58,436		30,100
93	Long Beach, Calif.....	28,503,444	474,833	474,833							3,800
94	Tampa, Fla.....	15,879,409	1,195,859	300,542	769,742	125,575		39,547	21,178	14,809	44,550
95	Harrisburg, Pa.....	11,869,568	210,557	72,191	58,300	82,066		54,481	9,931		274,500
96	Manchester, N. H.....	13,008,010	173,864		47,500	126,364		522,913			248,413
97	Peoria, Ill.....	8,368,414	110,412	9,297	4,600	96,515		425,766	13,789	142,408	269,569
98	South Bend, Ind.....	12,810,258	135,408	135,408				199,692	51,759		148,133
99	Hamtramck, Mich.....	5,839,822	208,977	80,056	128,921			11,959			
100	St. Joseph, Mo.....	7,497,890	299,609	245,109		54,500		91,488	14,914		76,574
101	Wilkes-Barre, Pa.....	16,831,185	100,130	100,130				37,041	3,841	9,000	34,600
102	Gary, Ind.....	4,703,894	85,908	70,755	15,148			75,178	54,878		30,800
103	Rockford, Ill.....	9,446,934	28,000	28,000				294,228	7,968	225,610	60,660
104	Sioux City, Iowa.....	9,259,890	199,805	103,537	64,268		32,000	49,137			
105	Portland, Me.....	18,558,056	1,925,350	141,273	1,072,940		711,137	593,490	3,485	428,455	164,450
106	Little Rock, Ark.....	4,552,985	5,075	5,075				62,110	62,110		
107	Charleston, S. C.....	10,262,918	350,986	111,786	182,000	67,200		887,201	183,905	531,500	221,706
108	Sacramento, Calif.....	19,846,555	287,343	287,343				245,797	5,711	218,586	31,500
109	Troy, N. Y.....	10,081,334	2,313	813		1,500		11,873	11,873		
110	Binghamton, N. Y.....	13,022,232	205,615	16,915	188,700			218,103	6,103	9,500	202,500
111	Saginaw, Mich.....	2,866,217	400,207	338,207	62,000			389,023	46,333	133,000	189,690
112	Johnstown, Pa.....	10,860,936	870,806	870,806							
113	East St. Louis, Ill.....	4,602,955	39,746	39,746				47,879	10,879	5,000	32,000
114	Terre Haute, Ind.....	7,370,756	132,233	132,233				495,723	151,561		344,164
115	Pawtucket, R. I.....	8,867,872	2,197,424	167,424				52,001	11,001	41,000	
116	Highland Park, Mich.....	13,023,311	1,980,084	29,964	1,770,900	260,000		130,371	1,871	127,000	1,400
117	Lansing, Mich.....	16,893,538	411,614	264,114	147,500			106,321	21,874		84,447
118	Passaic, N. J.....	6,772,584	939,280	53,280	886,000			127,431	21,031	47,000	59,400
119	Springfield, Ohio.....	8,071,596	615,263	174,407	440,856			590,475	23,537	23,112	543,828
120	Chester, Pa.....	6,352,457	1,068,432	629,932	286,500	150,000		13,319	6,719		6,600
121	Hoboken, N. J.....	10,111,781	1,486,144	64,305	1,420,289	1,550		45,731	80		45,651

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 382. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
122	Racine, Wis.....	\$9,440,625					\$214,613	\$3,613	\$110,000	\$101,000
123	Winston-Salem, N. C.....	7,425,748	\$133,145	\$1,145	\$132,000	124,272	17,172			107,100
124	New Britain, Conn.....	9,797,708	589,893	7,511	260,000		96,828			96,828
125	Chattanooga, Tenn.....	7,367,183	131,586	3,856		127,730		432		12,500
126	Altoona, Pa.....	7,672,917	816,350	234,020	405,821	176,500				
127	Mobile, Ala.....	9,073,232	196,393	178,393	18,000		7,787	7,787		
128	Berkeley, Calif.....	7,095,492	65,551	65,551		20,583	20,583			
129	Brockton, Mass.....	8,435,090	565,628	5,328	232,300	328,000		3,478		88,000
130	Springfield, Ill.....	9,548,009	63,427	63,427		69,947	1,447			68,500
131	Bethlehem, Pa.....	9,190,777	1,070,467	615,767	354,700	100,000		35		4,000
132	Huntington, W. Va.....	6,709,886	410,641	237,141		173,500				
133	Cleoro, Ill.....	4,098,153				239,322	1,210			238,112
134	Quincy, Mass.....	8,642,973				401,740	10,502	3,000		388,238
135	Lincoln, Nebr.....	11,892,703	18,638	18,638						
136	Holyoke, Mass.....	11,630,813	267,399	70,634	132,500	64,265	38,778	1,836		36,942
137	East Orange, N. J.....	8,361,068	1,279,815	35,598	1,244,217		115,885	3,300	84,325	28,200
138	Portsmouth, Va.....	7,907,934	805,518	573,633	206,885	25,000	601	601		
139	Covington, Ky.....	6,859,591	63,186	63,186		25,873	3,873	22,000		
140	Macon, Ga.....	13,626,258	142,079	88,079	54,000	24,693	1,961	1,590		21,142
141	Roanoke, Va.....	6,072,321	543,971	46,971	468,000	29,000				
142	Jackson, Mich.....	6,954,717	87,835	37,453	50,382	527,374	5,430	60,000		461,944
143	Shreveport, La.....	9,897,518	194,916	167,916		137,679	77,461	3,000		57,218
144	Fresno, Calif.....	5,076,664	97,320	97,320		2,485	2,485			
145	Niagara Falls, N. Y.....	14,270,833				50,724	14,808	17,916		18,000
146	Lakewood, Ohio.....	10,496,565	1,018,952	498,782	520,170	17,065	16,024	1,041		

147	Lancaster, Pa.	\$ 153, 419	180, 524	104, 000	75, 524	54, 321	4, 021	2, 800	45, 800
148	Wheeling, W. Va.	9, 292, 417	242, 202	193, 007	149, 265	269, 275	32, 697	264, 588	264, 588
149	Pasadena, Calif.	19, 751, 959	756, 401	756, 401	756, 401	40, 590	25, 890	18, 000	18, 000
150	Topeka, Kans.	7, 285, 030	242, 473	89, 462	128, 178	24, 835	72, 134	13, 451	30, 422
151	Wichita Falls, Tex.	8, 456, 540	603, 929	587, 929	16, 000				
152	Augusta, Ga.	6, 892, 405	424, 349	749	328, 000	100, 800	15, 100		15, 100
153	Kalamazoo, Mich.	7, 037, 798	447, 200	210, 701	151, 499	85, 000			
154	Newton, Mass.	11, 205, 534	1, 194, 085	685	696, 500	491, 900	82, 587	2, 049	80, 538
155	Atlantic City, N. J.	25, 591, 490	3, 046, 742	272, 292	3, 374, 450	303, 152	27, 702	13, 549	275, 450
156	Decatur, Ill.	6, 411, 301	419, 760	107, 554	79, 950	232, 256	121, 164	59, 800	78, 118
157	Davenport, Iowa	8, 895, 165	193, 680	193, 680			151, 251	5, 547	145, 704
158	Charlotte, N. C.	7, 396, 982	115, 728	115, 728			600		600
159	Malden, Mass.	8, 058, 673	327, 084	18, 084	33, 000	276, 050	369, 058	103	368, 953
160	Oak Park, Ill.	7, 461, 324					273, 324	39, 690	38, 500
161	Kenosha, Wis.	8, 455, 943					74, 600	11, 389	60, 911
162	Hammond, Ind.	7, 083, 090	22, 907	22, 907			148, 425	18, 671	127, 754
163	Mount Vernon, N. Y.	9, 771, 707	734, 040	474, 638	259, 402		163, 954	10, 404	107, 300
164	Cedar Rapids, Iowa	8, 291, 143	331, 103	231, 103			93, 581	6, 581	69, 800

Group V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$9, 334, 341	\$1, 748, 489	\$5, 089	\$1, 503, 000	\$240, 400	\$13, 925	\$13, 925	
166	New Castle, Pa.	3, 964, 197	196, 389	196, 389					
167	Baumont, Tex.	6, 268, 434	793, 733	293, 733	369, 000	131, 000			
168	McKeesport, Pa.	6, 558, 269	178, 244	149, 260	4, 000	24, 984	57, 264	1, 153	\$19, 600
169	York, Pa.	4, 232, 200	378, 235	316, 435	61, 500	800	149, 304	326	134, 478
170	Haverhill, Mass.	8, 340, 514	468, 562	1, 562	264, 000	203, 000	184, 275		184, 275
171	Bay City, Mich.	9, 708, 154	780, 482	160, 825	466, 000	153, 657			
172	Elmira, N. Y.	4, 890, 519					132, 516	11, 166	102, 350
173	Charleston, W. Va.	8, 666, 621	857, 638	436, 538		421, 100	5, 296	5, 296	
174	Medford, Mass.	6, 528, 100	227, 616	7, 016	45, 000	175, 800	105, 782	115	105, 667
175	Galveston, Tex.	8, 196, 754	280, 650	273, 650	7, 000		23, 142	1, 442	10, 700
176	Pontiac, Mich.	7, 380, 957	444, 049	174, 124	5, 000	264, 925	8, 221	3, 221	5, 000
177	Chelsea, Mass.	5, 309, 687	583, 066		583, 066		25, 691	474	16, 500
178	Stockton, Calif.	9, 459, 104	139, 451	139, 451			28, 300	25, 591	2, 739
179	Perth Amboy, N. J.	8, 369, 807	786, 487	37, 128	739, 359	10, 000	1, 064	1, 064	
180	Pittsfield, Mass.	6, 540, 450							
181	Lexington, Ky.	3, 400, 666	356, 647	165, 143	160, 804	30, 760	131, 478	29, 264	78, 614
182	Lima, Ohio	7, 761, 725	549, 521	230, 009	184, 512	135, 009			23, 600
183	Madison, Wis.	10, 443, 160	371, 418	196, 633	158, 600	16, 185	124, 762	16, 806	47, 900
184	Newport News, Va.	2, 461, 395	483, 978	435, 478	23, 500	25, 000			60, 056

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 382. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
185	Montgomery, Ala.....	\$5,894,083	\$108,015	\$108,015						
186	Greensboro, N. C.....	8,223,871	2,004,779	149,429	\$249,362	\$1,605,958	\$25,514	\$364		\$25,150
187	East Chicago, Ind.....	6,756,342	59,348	3,538	50,000	5,810	13,742	5,587		8,155
188	New Rochelle, N. Y.....	9,971,279					300,743	5,821	\$245,000	49,922
189	Columbus, Ga.....	4,696,220	41,871	871	41,000					
190	Evanston, Ill.....	9,286,452					171,385	17,201		154,184
191	Pueblo, Colo.....	6,289,761	362,193	180,609	170,000	11,584	93,987	773	71,000	22,214
192	Fitchburg, Mass.....	6,294,327	29,043	2,043	27,000		359,995	2,273	52,000	305,722
193	San Jose, Calif.....	4,768,949	27,626	27,626			26,115	5,636	20,479	
194	Waco, Tex.....	5,889,299	721,860	391,160	330,700			21,962		46,885
195	Muskegon, Mich.....	7,782,584	27,047	16,047		11,000	3,174,218	70,202	125,000	2,979,016
196	Brookline, Mass.....	8,390,232					60,739	1,608		68,131
197	Salem, Mass.....	6,523,356	7,015	23		6,992	271,970	5,493	3,385	269,182
198	Jamestown, N. Y.....	7,430,304	7,338	7,338			66,435	10,385		56,050
199	Butte, Mont.....	2,321,666	56,883	56,883			87,698	7,333	80,368	
200	Williamsport, Pa.....	3,432,572	178,795	168,795	10,000		16,100	1,100		15,000
201	Muncie, Ind.....	4,145,809	46,704	46,704			94,898	53,392		41,506
202	Hamilton, Ohio.....	6,482,463	426,494	161,382		265,102	5,049	49		5,000
203	Lorain, Ohio.....	4,657,012	508,702	103,268		405,434	44,722	44,072		650
204	Everett, Mass.....	4,802,143	360,704		216,300	144,404	76,882	2,882	1,000	73,000
205	Chicopee, Mass.....	3,966,335					27,297	12,297	5,000	10,000
206	Springfield, Mo.....	2,443,791	2,273	2,273			1,000			1,000
207	Battle Creek, Mich.....	5,177,472	4,038	4,038			14,347	1,871		12,476
208	Durham, N. C.....	5,728,555	735,368	592,868		142,500				
209	Columbia, S. C.....	5,366,370	268,989	173,989		88,000	37,000	63,704	6,012	14,000

210	Dubuque, Iowa.....	5,429,677	60,742	60,742			8,801	1,851	8,800
211	Stamford, Conn.....	6,099,574	567,046			567,046	92,530		92,530
212	Joliet, Ill.....	5,447,249					138,423	1,473	51,800
213	Aurora, Ill.....	4,696,651	8,529	8,529			120,523	6,772	124,700
214	Superior, Wis.....	3,563,691	4,457	4,457			183,421	24,081	57,700
215	Council Bluffs, Iowa.....	6,296,900	16,447	16,447			124,490	69,490	15,000
216	Rock Island, Ill.....	4,170,499	2,574	2,574			34,345	14,345	20,000
217	Taunton, Mass.....	6,676,825	833,376	8,326	143,800	666,250	39,581	5	39,576
218	Portsmouth, Ohio.....	5,443,723	331,491	37,536	303,955		2,890	2,890	
219	Quincy, Ill.....	5,330,528					51,948	26,970	24,878
220	New Brunswick, N. J.....	6,164,130	482,028	4,246	418,782	69,000	47,460	3,900	43,560
221	Austin, Tex.....	5,119,079	107,306	107,306			166,368	1,868	50,000
222	Ogden, Utah.....	5,793,121	65,717	64,717		1,000			
223	Kokomo, Ind.....	3,205,982	24,111	24,111			36,128	10,428	25,700
224	Easton, Pa.....	4,381,374	192,660	130,910	41,400	20,850	10,000	10,000	
225	Waterloo, Iowa.....	5,632,161	50,365	38,365		12,000	6,289	739	6,500
226	Wilmington, N. C.....	2,891,020	114,182		28,500	85,682	31,021	2,021	20,000
227	Danville, Ill.....	2,487,782							
228	Hazleton, Pa.....	5,249,325	39,664	39,664					
229	Auburn, N. Y.....	3,323,719	51,942	5,137	46,205		72,160	13,193	36,867
230	Poughkeepsie, N. Y.....	5,626,107	86,905	5,508	85,007	19,000	79,094	7,360	58,984
231	Orange, N. J.....	4,564,301	760,327	2,972	757,355		44,167	25,867	13,000
232	Petersburg, Va.....	4,970,018	1,042,781	263,781	749,000				5,300
233	Amsterdam, N. Y.....	4,148,944	172,039	10,648		161,391	101,095	8,795	94,800
234	Waltham, Mass.....	4,705,923	69,999	8,490	13,000	53,800	55,654	698	54,961
235	Norristown, Pa.....	3,799,891	204,236	153,436	50,800		8,305		7,000
236	Lewiston, Me.....	3,065,987							
237	Green Bay, Wis.....	4,465,566					87,502	802	6,000
238	Sheboygan, Wis.....	5,350,235					88,382	11,882	63,500
239	Moline, Ill.....	3,759,486	1,978	1,978			58,195	9,095	49,100
240	Oshkosh, Wis.....	7,026,473					278,081	12,438	130,500
241	Elgin, Ill.....	3,504,285	32,026	22,026		10,000	132,815	6,905	87,800
242	Watertown, N. Y.....	7,792,400	36,473	36,473			125,365	4,800	104,219
243	Muskogee, Okla.....	6,175,201	1,966,700	324,258	1,860,342	282,100		19,041	
244	La Crosse, Wis.....	4,815,763	613,000	284,000	262,000	117,000	71,041	10,041	52,000
245	Newburgh, N. Y.....	4,025,369	167,094	22,094		145,000	38,458	8,435	30,018
246	Lynchburg, Va.....	5,762,416	1,370,489	131,489	849,000	390,000			
247	Colorado Springs, Colo.....	11,444,310	37,622	37,622			48,698	4,318	44,375

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 374. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	Grand total.....	\$572,259,709	\$46,708,054	\$47,624,110	\$440,489,385	\$37,438,160	\$561,507,451	\$7,584,329,031
	Group I.....	498,583,194	44,890,184	42,063,556	391,997,192	19,642,262	271,502,786	4,461,877,076
	Group II.....	45,112,456	244,810	1,041,000	38,863,153	4,963,493	88,855,385	724,593,513
	Group III.....	13,137,175	765,701	2,284,187	3,644,309	6,442,978	107,700,909	1,282,455,010
	Group IV.....	10,181,741	744,552	874,471	5,984,731	2,577,987	63,901,215	712,646,871
	Group V.....	5,285,143	92,807	1,360,896	-----	3,811,440	29,547,156	402,536,561

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$301,712,801	-----	-----	¹ \$301,360,409	\$352,392	\$29,851,941	\$2,119,690,051
2	Chicago, Ill.....	84,214,616	\$43,274,005	\$31,714,200	-----	9,226,411	47,036,590	499,644,699
3	Philadelphia, Pa.....	47,000,792	49,900	2,346,900	¹ 44,603,992	-----	36,683,849	312,709,920
4	Detroit, Mich.....	240,320	46,096	98,800	-----	95,424	1,222,460	249,200,526
5	Cleveland, Ohio.....	1,054,611	4,611	-----	850,000	200,000	31,925,554	178,668,442
6	St. Louis, Mo.....	-----	-----	-----	-----	-----	18,249,604	137,078,714
7	Baltimore, Md.....	304,706	41,106	263,600	-----	-----	3,198,177	108,075,570
8	Boston, Mass.....	45,368,752	699,813	-----	¹ 42,939,975	1,728,964	6,338,931	193,883,523
9	Los Angeles, Calif.....	1,688,386	2,699	-----	818,316	867,371	68,311,453	290,462,030
10	Pittsburgh, Pa.....	500,000	60,700	349,300	-----	100,000	14,565,537	138,841,861
11	San Francisco, Calif.....	10,195,554	691,254	1,019,800	1,424,500	7,090,000	6,981,009	133,488,142
12	Buffalo, N. Y.....	6,282,656	-----	6,270,956	-----	11,700	7,638,181	106,133,598

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$1,827,200	-----	-----	-----	\$1,827,200	\$8,326,379	\$66,683,146
14	Washington, D. C.....	104,420	-----	-----	-----	104,420	11,216,262	61,020,619
15	Newark, N. J.....	527,438	\$10,462	\$347,000	-----	169,976	7,160,331	93,734,941
16	Minneapolis, Minn.....	1,306,799	327	-----	-----	1,306,472	4,108,036	72,971,247
17	New Orleans La.....	740,379	-----	644,000	\$87,379	9,000	7,878,885	53,405,844

18	Cincinnati, Ohio.....	25,439,813	103,211		\$ 25,000,000	336,803	12,712,874	72,642,108
19	Kansas City, Mo.....						12,896,787	53,181,848
20	Seattle, Wash.....	2,002,928	87,331		775,774	1,139,828	4,052,996	95,414,625
21	Indianapolis, Ind.....						2,262,734	38,900,038
22	Rochester, N. Y.....	163,479	43,479	50,000		70,000	3,410,167	55,850,624
23	Jersey City, N. J.....						12,538,934	61,108,778

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$999,063	\$18		\$999,345	\$300	\$2,447,610	\$29,408,017
25	Toledo, Ohio.....	100,916	1,916		15,000	84,000	3,982,374	29,082,916
26	Portland, Oreg.....	1,069,108	41,804	\$862,464		134,840	1,757,335	57,813,518
27	Akron, Ohio.....						7,726,530	28,044,981
28	Denver, Colo.....	1,350				1,350	5,812,422	58,217,265
29	Columbus, Ohio.....	7,543	43			7,500	3,307,472	29,531,488
30	Providence, R. I.....	805,688	99,353	406,335			534,180	37,318,402
31	Oakland, Calif.....						4,697,468	27,997,355
32	St. Paul, Minn.....						1,496,720	41,800,778
33	Atlanta, Ga.....	68,269				68,269	945,838	24,406,576
34	Omaha, Nebr.....	156,774	26,358	130,416			2,373,041	41,326,442
35	Birmingham, Ala.....	1,473,735				1,473,735	2,227,854	11,242,058
36	San Antonio, Tex.....	2,607	607			2,000	5,363,293	11,854,626
37	Worcester, Mass.....						650,567	29,488,626
38	Dallas, Tex.....	20,219	19			20,200	4,672,571	24,289,222
39	Richmond, Va.....	104,103	47,403	54,700		3,000	1,496,253	25,547,693
40	Syracuse, N. Y.....						3,766,136	23,156,796
41	New Haven, Conn.....						1,417,923	16,000,133
42	Memphis, Tenn.....	458,686	237,186			216,500	1,756,935	29,830,955
43	Dayton, Ohio.....	19,294	19,294				3,743,928	15,174,361
44	Norfolk, Va.....	2,335,527	39,181		2,288,346	8,000	522,966	28,852,006
45	Houston, Tex.....	6,067				6,067	2,583,018	22,134,030
46	Bridgeport, Conn.....						954,920	23,962,997
47	Youngstown, Ohio.....	200,000			200,000		2,882,065	19,485,802
48	Hartford, Conn.....	78,028				78,028	1,705,895	40,172,105
49	Fort Worth, Tex.....	246,741	94,629		70,718	81,394	397,371	14,315,918
50	Grand Rapids, Mich.....	896	345			651	292,177	18,438,991
51	Springfield, Mass.....						1,318,903	26,550,989
52	Scranton, Pa.....						638,556	8,900,283
53	Paterson, N. J.....	35,754	1,954			33,800	1,328,368	12,862,681

¹ Value of rapid-transit system owned but not operated by the city.
² Value of gas-supply system and elevated electric railway owned but not operated by the city.
³ Value of Cincinnati Southern Ry. owned but not operated by the city.

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 374. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
54	Des Moines, Iowa.....						\$1,248,621	\$20,760,854
55	Nashville, Tenn.....						3,503,625	24,479,938
56	Trenton, N. J.....						1,209,860	14,866,182
57	Salt Lake City, Utah.....	\$452,813					328,860	20,280,543
58	Fall River, Mass.....						896,745	16,057,567
59	Camden, N. J.....	100,278			\$28,900		836,282	15,256,301
60	Flint, Mich.....	598,428				598,426	2,252,912	17,950,211
61	Wilmington, Del.....	10,477	\$5,477			5,000	582,845	13,437,931
62	New Bedford, Mass.....						1,465,254	18,784,140
63	Cambridge, Mass.....	229,565				229,565	207,064	15,979,589
64	Erie, Pa.....	7,000				7,000	630,095	15,320,824
65	Tulsa, Okla.....	42,000			42,000		839,374	19,329,738
66	Albany, N. Y.....	109,058	19,684	\$89,469			265,884	20,603,168
67	Kansas City, Kans.....						1,185,981	14,107,070
68	Yonkers, N. Y.....						862,978	20,226,222
69	Reading, Pa.....						1,178,864	14,514,488
70	Duluth, Minn.....	1,164,669	669	265,000		899,000	268,366	18,000,622
71	Lowell, Mass.....						338,241	12,003,294
72	Spokane, Wash.....	36,800		6,800		30,000	705,621	15,563,404
73	Elizabeth, N. J.....	44,669	3,661	37,008		4,000	1,815,597	6,559,902
74	Canton, Ohio.....						2,746,101	16,867,892
75	San Diego, Calif.....	1,373,597	1,945			1,371,652	678,255	34,093,702
76	Oklahoma City, Okla.....						472,210	15,717,891
77	Tacoma, Wash.....	619,189	120,324	401,995		69,870	922,507	23,749,339
78	Lynn, Mass.....	452,571	3,931			452,640	579,016	18,072,600
79	Waterbury, Conn.....	1,000				1,000	1,437,171	19,986,796
80	Utica, N. Y.....						762,464	8,214,461
81	El Paso, Tex.....						867,986	9,268,131

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	\$100,904				\$100,904	\$297,346	\$7,840,825
83	Fort Wayne, Ind.....	156,165	\$58,225			99,940	1,685,810	11,070,806
84	Jacksonville, Fla.....						1,997,973	15,365,577
85	Knoxville, Tenn.....	80,500				80,500	459,967	7,687,861
86	Evansville, Ind.....	76,766		\$43,000		33,766	1,493,703	10,873,130
87	Lawrence, Mass.....						472,508	3,423,166
88	Savannah, Ga.....	54,051			\$49,051	5,000	16,268	6,501,918
89	Schenectady, N. Y.....	18,000		18,000			744,500	12,095,216
90	Allentown, Pa.....	4,928	928	4,000			1,065,826	8,774,023
91	Wichita, Kans.....	48,650				48,650	892,738	7,864,569
92	Bayonne, N. J.....						1,374,920	13,491,734
93	Long Beach, Calif.....	4,737,753			4,737,753		1,934,344	21,866,514
94	Tampa, Fla.....						2,105,233	12,238,780
95	Harrisburg, Pa.....	183,134	68,334	114,800			908,664	10,512,732
96	Manchester, N. H.....	50,000				50,000	68,161	12,193,072
97	Peoria, Ill.....	157,448				107,627	352,025	7,822,763
98	South Bend, Ind.....	359,531	359,531				1,082,398	11,033,034
99	Hamtramck, Mich.....						418,907	5,199,979
100	St. Joseph, Mo.....						1,817,789	5,288,994
101	Wilkes-Barre, Pa.....						116,538	16,578,476
102	Gary, Ind.....						824,371	8,718,142
103	Rockford, Ill.....	3,700				3,700	526,027	8,594,979
104	Sioux City, Iowa.....						431,773	8,579,155
105	Portland, Me.....						175,708	15,863,513
106	Little Rock, Ark.....	12,247				12,247	183,568	4,299,965
107	Charleston, S. C.....	188,180	8,180	83,000		97,000	772,085	8,004,486
108	Sacramento, Calif.....						2,194,801	17,118,614
109	Troy, N. Y.....	2,800				2,800	187,653	9,876,695
110	Binghamton, N. Y.....	94,768	92,768	4,000			1,335,735	11,166,010
111	Saginaw, Mich.....	24,286	2,286	22,000			1,872,701	(¹)
112	Johnstown, Pa.....						1,222,524	8,767,606
113	East St. Louis, Ill.....						559,833	3,955,497
114	Terre Haute, Ind.....	43,619				43,619	433,439	6,265,740
115	Pawtucket, R. I.....	198,390	29,390	169,000			105,702	6,314,355
116	Highland Park, Mich.....	112,744	19,118	83,625		10,000	850,978	9,949,136
117	Lansing, Mich.....	44,225				44,225	1,585,509	14,245,869
118	Passaic, N. J.....						652,623	5,063,260
119	Springfield, Ohio.....						711,233	6,154,625
120	Chester, Pa.....						108,306	5,164,400
121	Hoboken, N. J.....						617,910	7,961,996

¹ Data not available.

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 374. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	*ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
122	Racine, Wis.....	\$242,024	\$1,724	\$55,000		\$185,300	\$754,727	\$8,229,261
123	Winston-Salem, N. C.....	48,000				48,000	212,730	6,907,601
124	New Britain, Conn.....						376,605	6,734,382
125	Chattanooga, Tenn.....						730,645	6,492,020
126	Altoona, Pa.....	75,000					75,000	6,780,974
127	Mobile, Ala.....	8,387				8,387	-718,715	8,141,950
128	Berkeley, Calif.....	100,000			\$100,000		647,212	6,262,146
129	Brockton, Mass.....						486,918	7,201,066
130	Springfield, Ill.....	17,557					682,922	8,734,158
131	Bethlehem, Pa.....	2,988	2,988				116,787	7,996,600
132	Huntington, W. Va.....	1,000				1,000	78,517	6,219,728
133	Cicero, Ill.....						783,160	3,075,671
134	Quincy, Mass.....						442,089	7,799,144
135	Lincoln, Nebr.....	12,500				12,500	1,690,779	10,100,786
136	Holyoke, Mass.....	227,241	183			227,058	588,166	10,609,229
137	East Orange, N. J.....						267,883	6,697,485
138	Portsmouth, Va.....	1,009,107	9,107		\$1,000,000		255,450	5,837,258
139	Covington, Ky.....	2,800				2,800	49,567	6,718,135
140	Macon, Ga.....	214,179	26,456			187,723	124,562	13,120,746
141	Roanoke, Va.....	13,169	13,169				1,434,829	4,080,352
142	Jackson, Mich.....						532,197	5,787,311
143	Shreveport, La.....						743,883	8,421,040
144	Fresno, Calif.....	7,951	2,951			5,000	491,409	4,477,499
145	Niagara Falls, N. Y.....	66,400				66,400	2,433,059	11,720,650
146	Lakewood, Ohio.....						761,479	8,699,069
147	Lancaster, Pa.....						541,950	7,876,624
148	Wheeling, W. Va.....						262,712	8,289,128
149	Pasadena, Calif.....	231,547				231,547	2,756,073	15,967,358
150	Topeka, Kans.....	402	20			382	294,796	6,673,825
151	Wichita Falls, Tex.....	7,938				7,938	633,884	7,210,789

152	Augusta, Ga.					818,389	6,184,697
153	Kalamazoo, Mich.	83,560				713,853	5,793,186
154	Newton, Mass.	90,161	370	10,000		846,226	9,023,475
155	Atlantic City, N. J.					1,385,334	20,256,173
156	Decatur, Ill.	9,550	1,433			542,477	5,318,350
157	Davenport, Iowa	47,041	47,041			594,004	7,909,189
158	Charlotte, N. C.	591,132				578,431	6,101,196
159	Malden, Mass.	58,272	2,449			337,512	6,960,747
160	Oak Park, Ill.	10,000				1,371,494	5,806,806
161	Kenosha, Wis.	259,046		259,046		665,060	7,457,237
162	Hammond, Ind.					471,308	5,442,450
163	Mount Vernon, N. Y.					1,287,771	7,635,942
164	Cedar Rapids, Iowa					368,538	7,707,921

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.					\$370,021	\$3,701,905
166	New Castle, Pa.	\$3,264	\$3,264			533,049	3,231,495
167	Beaumont, Tex.	4,434				504,442	4,966,125
168	McKeesport, Pa.	33,423	2,501	\$28,938		165,688	6,133,650
169	York, Pa.					968,792	2,735,869
170	Haverhill, Mass.	64,155	350			353,086	7,290,436
171	Bay City, Mich.	179,800	7,900	120,000		297,096	8,450,776
172	Elmira, N. Y.	130,000				130,000	4,508,895
173	Charleston, W. Va.					664,401	7,139,286
174	Medford, Mass.	47,966				604,156	5,542,580
175	Galveston, Tex.	772,200				772,200	1,022,628
176	Pontiac, Mich.	196,206	106	98,100		799,017	5,933,464
177	Chelsea, Mass.	23,808				219,696	4,457,636
178	Stockton, Calif.					1,064,537	8,226,816
179	Perth Amboy, N. J.					563,004	7,019,252
180	Pittsfield, Mass.					229,614	6,310,836
181	Lexington, Ky.					537,829	2,356,275
182	Lima, Ohio.	18,437	1,592			176,757	7,035,447
183	Madison, Wis.	17,000		10,000		909,654	9,020,426
184	Newport News, Va.					195,279	1,782,138
185	Montgomery, Ala.	5,000				197,320	5,583,728
186	Greensboro, N. C.					130,201	6,063,287
187	East Chicago, Ind.					623,802	6,059,460
188	New Rochelle, N. Y.					1,034,691	8,635,945
189	Columbus, Ga.	323,000				158,957	4,172,392

* Value of ferry owned but not operated by city.

220	New Brunswick, N. J.					667,618	4,977,024
221	Austin, Tex.	3,000			3,000	59,540	4,752,865
222	Ogden, Utah	359,714	480	349,453	9,783	294,008	3,198,687
223	Kokomo, Ind.					265,286	3,940,370
224	Easton, Pa.					557,167	3,621,547
225	Waterloo, Iowa	962			962	250,888	3,344,942
226	Wilmington, N. C.	28,673			28,673	48,890	2,658,265
227	Danville, Ill.	26,800		26,800		814,209	2,136,773
228	Hazleton, Pa.					573,249	2,636,412
229	Auburn, N. Y.					133,200	3,067,017
230	Poughkeepsie, N. Y.	21,606		21,606		264,744	3,174,058
231	Orange, N. J.	154,344		154,344		194,152	3,411,311
232	Petersburg, Va.					85,837	3,891,400
233	Amsterdam, N. Y.					93,936	3,781,874
234	Waltham, Mass.	43,192	1,492		41,700	85,517	4,451,561
235	Norristown, Pa.					95,888	2,491,467
236	Lewiston, Me.	225,000			225,000	24,478	2,816,609
237	Green Bay, Wis.	11,239	9,669		1,670	113,937	4,262,988
238	Sheboygan, Wis.	101,150		101,150		370,285	4,890,418
239	Moline, Ill.					216,046	3,482,267
240	Oshkosh, Wis.					288,902	6,459,490
241	Elgin, Ill.	69,109	7,125	12,000	49,984	916,530	2,353,805
242	Watertown, N. Y.					229,942	7,400,620
243	Muskogee, Okla.	1,058	1,058			94,813	4,098,589
244	La Crosse, Wis.	15,419	2,419	13,000		117,287	3,999,016
245	Newburgh, N. Y.	39,825	11,225		28,000	42,424	3,738,073
246	Lynchburg, Va.	321,424	4,674		816,760	90,182	3,980,341
247	Colorado Springs, Colo.	18,100		18,100		62,497	11,277,488

GENERAL TABLES

TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925

[This table is presented in two sections, the second section beginning on p. 398. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	Grand total.....	\$4,973,436,227	\$325,339,626	\$53,495,184	\$162,130,844	\$42,590,011	\$46,868,749	\$196,537,246	\$38,820,036	\$235,478,648
	Group I.....	2,901,196,098	194,012,791	30,447,924	61,728,620	30,399,865	25,189,827	126,427,259	14,439,667	157,783,501
	Group II.....	473,022,332	39,867,284	4,595,566	18,725,413	2,500,826	10,256,431	29,127,880	4,861,781	44,369,624
	Group III.....	824,792,295	48,151,363	10,694,753	40,688,061	5,805,252	8,373,412	25,034,520	10,924,924	19,434,107
	Group IV.....	497,605,840	28,444,872	5,291,372	25,146,024	1,925,011	1,967,158	9,535,161	4,865,784	8,995,262
	Group V.....	276,819,662	14,873,366	2,466,569	15,842,726	1,953,057	1,081,921	7,412,926	3,627,880	4,896,154

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$1,361,241,221	\$71,962,186	\$11,129,588	\$13,731,047	\$19,691,913	\$4,586,718	\$4,325,899	\$2,399,655	\$67,222,852
2	Chicago, Ill.....	392,881,138	19,014,112	2,616,278	5,629,000	1,308,303	5,450,374	111,441,762	262,431	12,593,712
3	Philadelphia, Pa.....	183,160,401	30,500,000	3,027,000	5,000,000	900,000	2,419,500			12,412,810
4	Detroit, Mich.....	158,970,858	8,223,473	3,243,903	5,049,002	877,196	3,220,155	1,094,748	942,195	10,304,640
5	Cleveland, Ohio.....	112,856,535	9,238,176	1,534,502	1,418,188	266,450	842,323	3,861,128	424,385	7,259,086
6	St. Louis, Mo.....	110,927,792	4,521,174	815,746	1,762,500	576,434	1,160,163	312,978	543,227	11,277,709
7	Baltimore, Md.....	55,495,658	8,851,661	970,547	4,427,000	629,000	997,250	1,790,400	1,542,300	815,000
8	Boston, Mass.....	158,985,176	11,140,047	2,459,189	5,105,199	1,897,890	1,459,491	1,017,621	407,201	10,341,631
9	Los Angeles, Calif.....	129,364,348	8,265,684	1,129,204	3,405,282	359,115	929,927	393,259	6,744,872	3,155,547
10	Pittsburgh, Pa.....	98,984,043	9,683,939	1,983,700	3,155,000	3,211,715	802,500	268,928	512,316	6,616,656
11	San Francisco, Calif.....	74,512,571	7,330,638	630,898	9,013,694	637,922	250,485	661,904	106,868	6,978,307
12	Buffalo, N. Y.....	70,816,363	5,281,721	927,369	3,442,710	80,427	3,064,936	1,433,573	494,177	8,805,511

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$55,997,546	\$2,701,860	\$765,000	\$1,495,000	\$307,113	\$1,323,514	\$11,079,375	\$2,741,983	\$5,024,006
14	Washington, D. C.....	41,257,667	2,972,285	513,900	1,656,035	604,937	403,780	2,639,199	103,406	4,077,805
15	Newark, N. J.....	57,880,196	6,213,176	828,165	2,846,804	52,189	2,199,397	994,898	298,348	8,262,953
16	Minneapolis, Minn.....	54,837,967	3,927,329	316,990	1,703,022	329,637	3,175,839	1,254,450	590,219	2,083,940
17	New Orleans, La.....	32,298,981	6,641,715	249,220	2,044,206	15,000	70,000	3,089,376		972,190

18	Cincinnati, Ohio.....	49,183,701	4,394,404	515,872	2,306,914	161,266	519,404	597,524	62,334	5,268,515
19	Kansas City, Mo.....	34,953,548	1,375,804	321,517	777,516	234,210	227,850	78,473	367,640	4,593,673
20	Seattle, Wash.....	31,832,357	3,235,963	-----	1,905,848	-----	436,232	349,940	522,677	644,228
21	Indianapolis, Ind.....	28,162,038	3,311,349	202,198	1,884,410	199,870	403,008	3,893,163	118,046	2,436,594
22	Rochester, N. Y.....	23,682,701	2,550,803	338,445	1,367,340	596,246	1,472,509	3,956,182	47,328	926,988
23	Jersey City, N. J.....	37,995,630	2,633,067	544,270	1,137,238	6,278	84,877	227,500	49,600	9,778,936

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$15,893,372	\$650,850	\$120,284	\$766,877	-----	\$791,665	\$71,856	\$28,520	\$1,435,999
25	Toledo, Ohio.....	21,247,784	1,427,402	320,376	424,221	-----	25,100	90,000	126,149	895,650
26	Portland, Oreg.....	24,408,291	720,824	428,398	1,389,961	\$126,518	81,926	821,667	2,697,806	-----
27	Akron, Ohio.....	15,722,320	600,000	740,000	520,000	65,000	31,950	300,210	10,000	3,271
28	Denver, Colo.....	22,791,434	2,173,209	54,713	699,265	6,732	244,948	198,019	540,841	2,304,468
29	Columbus, Ohio.....	20,139,888	634,900	144,900	1,308,400	306,000	20,000	2,300,400	32,800	123,100
30	Providence, R. I.....	19,451,698	2,288,497	804,149	1,485,139	12,988	874,694	902,204	53,180	517,584
31	Oakland, Calif.....	23,173,419	2,819,521	97,656	1,144,395	332,061	85,853	15,912	271,704	26,685
32	St. Paul, Minn.....	25,692,049	973,178	54,289	861,625	415,261	19,417	121,249	341,130	944,260
33	Atlanta, Ga.....	16,222,091	859,515	199,807	952,751	-----	185,915	973,887	332,370	1,103,057
34	Omaha, Nebr.....	24,855,297	651,497	353,658	923,812	-----	120,000	117,880	85,000	-----
35	Birmingham, Ala.....	10,117,038	701,359	14,172	703,291	6,753	12,272	50,431	23,085	85,671
36	San Antonio, Tex.....	10,948,895	897,835	153,570	738,249	357,839	747	274,565	132,481	218,293
37	Worcester, Mass.....	18,582,711	745,162	478,460	941,508	50,534	631,643	3,591,797	187,590	1,244,729
38	Dallas, Tex.....	16,751,931	910,741	41,221	910,308	220,205	130,690	1,829,175	269,132	603,228
39	Richmond, Va.....	16,365,638	2,257,641	180,310	791,842	1,185,744	274,153	221,972	85,206	530,423
40	Syracuse, N. Y.....	16,900,710	1,530,072	93,220	1,107,182	247	178,237	466,385	161,880	15,288
41	New Haven, Conn.....	15,832,737	1,480,402	463,966	948,262	-----	8,145	114,981	89,627	443,019
42	Memphis, Tenn.....	17,645,810	60,000	507,498	1,809,931	1,000	403,944	300,000	180,000	1,165,950
43	Dayton, Ohio.....	10,338,036	885,130	46,700	416,290	-----	23,467	268,600	188,463	830,260
44	Norfolk, Va.....	9,896,630	1,030,608	138,617	402,479	240,993	70,311	299,689	29,644	253,306
45	Houston, Tex.....	17,556,223	1,317,909	131,650	725,534	579,330	91,002	958,086	173,511	468,484
46	Bridgeport, Conn.....	23,962,997	606,631	488,771	1,063,412	40,662	233,000	1,680,000	60,000	890,758
47	Youngstown, Ohio.....	14,634,302	730,000	125,000	615,000	-----	-----	190,000	25,000	374,302
48	Hartford, Conn.....	29,500,171	2,456,458	321,281	872,438	362,180	273,723	256,179	109,263	513,455
49	Fort Worth, Tex.....	8,235,123	829,297	39,730	814,046	500	6,790	798,666	482,226	51,200
50	Grand Rapids, Mich.....	13,790,172	580,000	173,001	636,875	3,466	721,293	270,861	97,900	-----
51	Springfield, Mass.....	18,335,148	1,660,140	260,095	1,220,889	5,270	73,393	225,263	144,218	162,013
52	Scranton, Pa.....	8,900,283	250,000	50,000	390,000	128,200	60,000	97,900	97,900	-----
53	Paterson, N. J.....	10,908,626	834,768	99,497	849,178	-----	223,098	120,800	15,500	104,800
54	Des Moines, Iowa.....	15,002,854	2,052,700	259,840	566,600	-----	30,800	128,114	175,000	75,000
55	Nashville, Tenn.....	15,478,738	125,000	100,900	759,000	-----	-----	67,538	176,000	650,000
56	Trenton, N. J.....	11,025,878	1,231,552	379,008	625,862	239,455	467,039	927,524	149,887	121,969
57	Salt Lake City, Utah.....	11,130,204	700,228	96,084	311,432	1,144	6,565	80,545	695,537	5,975
58	Fall River, Mass.....	11,396,692	782,800	295,850	991,050	6,205	437,120	50,688	123,604	816,405

GENERAL TABLES

TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 398. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
50	Camden, N. J.	\$10,058,728	\$302,200	\$87,250	\$458,280	\$50,000	\$117,400	\$41,850	\$230,000	\$13,500
80	Flint, Mich.	14,026,435	321,511	141,200	501,500	4,158	54,019	178,771	110,012	750,614
61	Wilmington, Del.	8,337,284	862,036	131,933	562,408	75,000	-----	182,650	124,808	11,000
62	New Bedford, Mass.	12,401,957	1,032,980	375,514	750,825	58,413	188,925	332,578	240,004	868,518
63	Cambridge, Mass.	8,083,139	692,449	60,738	487,668	103,923	115,676	75,514	359,600	607,000
64	Erie, Pa.	10,674,256	347,000	18,816	508,089	413	39,000	110,118	54,661	-----
65	Tulsa, Okla.	7,105,309	250,000	217,301	333,873	-----	5,500	109,341	37,876	20,000
66	Albany, N. Y.	15,248,981	1,943,380	202,000	645,715	-----	44,269	1,410,961	60,100	-----
67	Kansas City, Kans.	6,696,805	185,343	22,830	377,122	-----	5,000	28,297	257,115	14,160
68	Yonkers, N. Y.	14,443,903	623,457	175,030	508,502	-----	330,099	559,672	44,036	5,862
89	Reading, Pa.	9,210,388	82,500	21,000	520,000	41,500	25,000	672,000	82,000	-----
70	Duluth, Minn.	10,650,654	356,393	134,750	396,342	2,584	82,799	118,585	149,998	180,845
71	Lowell, Mass.	8,555,942	639,345	170,509	680,027	24,600	289,085	48,710	77,361	233,400
72	Spokane, Wash.	10,047,474	666,181	63,920	421,505	-----	108,533	281,722	245,631	50,500
73	Elizabeth, N. J.	6,454,174	130,425	17,500	674,613	-----	36,500	23,416	56,992	77,000
74	Canton, Ohio.	12,863,196	263,700	11,500	206,365	117,450	-----	1,343,256	27,300	-----
75	San Diego, Calif.	14,790,753	124,450	91,400	559,272	561,675	78,851	116,400	158,000	9,000
76	Oklahoma City, Okla.	9,773,302	177,926	112,390	337,356	1,500	35,000	120,963	42,031	70,000
77	Tacoma, Wash.	8,350,116	323,734	73,997	428,661	87,788	39,327	41,408	171,639	-----
78	Lynn, Mass.	7,581,600	614,700	117,000	868,000	68,000	35,000	311,900	139,000	410,000
79	Waterbury, Conn.	12,172,744	1,056,792	70,462	676,204	-----	394,958	132,924	38,069	425,191
80	Utica, N. Y.	7,859,333	372,811	61,269	537,297	-----	-----	232,992	52,583	166,297
81	El Paso, Tex.	6,670,832	73,453	66,652	271,171	44,961	19,173	464,021	21,988	20,038

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$5,543,500	\$629,500	\$78,500	\$494,700		\$72,500	\$49,700	\$85,000	\$123,200
83	Fort Wayne, Ind.	6,953,329	800,000	47,994	107,893		15,000	64,101	84,871	
84	Jacksonville, Fla.	7,316,666	337,842	203,326	438,300	30,000	8,267	299,358	72,808	87,958
85	Knoxville, Tenn.	4,047,648	440,121	35,686	406,321	4,774	26,826	66,636	83,269	312,975
86	Evansville, Ind.	6,507,714	304,654	215,500	359,500		19,500	49,910	17,500	
87	Lawrence, Mass.	6,562,853	417,440	170,600	478,350	2,500	44,565	216,307	69,316	126,600
88	Savannah, Ga.	6,719,020	244,438	136,719	394,327	15,025	20,140	141,019	51,265	
89	Schenectady, N. Y.	6,862,104	209,520	25,300	347,700	25,200	82,800	567,350	30,300	
90	Allentown, Pa.	6,309,000	104,000	22,000	405,000		1,172	266,596	51,050	
91	Wichita, Kans.	6,711,238	204,932	21,673	266,751		2,500	7,500	33,792	7,500
92	Bayonne, N. J.	8,224,326	235,654	95,955	189,079	73,465	1,000	11,000	53,000	
93	Long Beach, Calif.	18,363,551	1,191,809	63,555	506,530	14,097	15,215	216,985	264,168	372,068
94	Tampa, Fla.	8,372,196	626,859	15,000	350,000	96,500	3,500	336,000	9,000	451,558
95	Harrisburg, Pa.	6,178,815	17,500	62,430	262,600	48,250	12,200	167,100	17,000	
96	Manchester, N. H.	8,147,462	363,000	123,661	738,750	120	87,511	63,000	332,800	326
97	Peoria, Ill.	7,309,763	400,000	60,000	350,000	46,100	159,877	87,000	17,500	40,000
98	South Bend, Ind.	7,790,712	198,224	23,650	403,290	130,812	2,400	46,599	15,000	
99	Hamtramck, Mich.	4,222,630	109,629	26,663	113,798	35,095	1,804	75,675	19,635	33,351
100	St. Joseph, Mo.	5,213,494	374,647	68,655	433,658		10,000	17,000	208,000	25,000
101	Wilkes-Barre, Pa.	16,398,654	337,488	108,002	417,016	31,260	26,060	9,000	21,816	
102	Gary, Ind.	8,791,642	62,000	29,400	242,800		4,000	80,150	16,750	
103	Rockford, Ill.	6,441,054	115,670	32,811	274,328		212,000	18,315	184,337	
104	Sioux City, Iowa	6,742,834	155,463	354,473	522,910	500		84,000	15,000	
105	Portland, Me.	10,280,514	1,700,000	155,000	542,237	150,000	71,000	290,000	410,000	
106	Little Rock, Ark.	4,219,985	261,545	13,816	243,619	2,845	8,270	20,613	30,898	360,682
107	Charleston, S. C.	3,096,108	101,083	158,242	214,692			66,528	31,624	135,000
108	Sacramento, Calif.	11,129,050	552,844	24,220	423,203	178,325	4,873	510,661	72,017	116,636
109	Troy, N. Y.	5,538,695	467,624	111,000	643,098	400,000	9,500	269,800	63,835	
110	Binghamton, N. Y.	6,544,910	188,800	135,000	285,000	69,000		95,000	1,300,000	
111	Saginaw, Mich.									
112	Johnstown, Pa.	8,766,406	619,000	18,300	823,600		16,000	72,650	21,165	15,000
113	East St. Louis, Ill.	8,955,497	294,118	49,280	195,380	3,735	6,635	240,283	24,712	
114	Terre Haute, Ind.	6,123,740	35,000	13,600	440,300			25,000	12,000	
115	Pawtucket, R. I.	4,880,980	178,714	102,625	360,453	2,376	1,177	29,720	63,497	20,335
116	Highland Park, Mich.	7,867,105	93,980	166,069	184,076	9,191	25,970	84,062	17,000	1,062,634
117	Lansing, Mich.	5,362,817	802,000	19,398	295,202	219	88,495	121,228	27,445	
118	Passaic, N. J.	5,053,250	341,000	225,400	237,800		41,000	221,150	16,200	50,000
119	Springfield, Ohio	4,302,105	320,993	61,981	194,978			15,600	11,000	243,117
120	Chester, Pa.	4,863,400	357,620	17,300	571,000	94,500	2,750	17,200	8,000	10,000
121	Hoboken, N. J.	7,064,080	641,900	73,600	366,160	13,200				

1 Data not available.

TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 398. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
122	Racine, Wis.....	\$5,842,200	\$101,800	\$93,000	\$237,000	\$22,000	\$135,000	\$98,800	\$29,000	-----
123	Winston-Salem, N. C.....	4,242,770	273,345	49,156	131,599	-----	4,388	303,032	682	\$317,571
124	New Britain, Conn.....	5,452,611	400,000	54,775	268,968	-----	5,000	55,000	22,000	175,000
125	Chattanooga, Tenn.....	5,138,214	375,857	39,994	353,803	26,121	10,279	37,621	64,260	237,310
126	Altoona, Pa.....	4,456,975	165,405	8,500	143,500	-----	-----	167,500	15,000	-----
127	Mobile, Ala.....	3,349,824	251,994	14,499	290,954	98,564	17,000	30,463	5,224	1,132,559
128	Berkeley, Calif.....	6,112,838	230,883	22,460	205,122	-----	11,649	145,000	158,937	-----
129	Brockton, Mass.....	4,642,720	659,651	88,831	339,730	2,340	1,425	646,111	90,972	132,998
130	Springfield, Ill.....	5,870,865	95,177	31,984	246,802	1,328	7,630	23,191	26,997	19,250
131	Bethlehem, Pa.....	5,531,500	75,000	20,000	275,000	-----	8,000	10,000	20,000	-----
132	Huntington, W. Va.....	6,130,728	613,144	18,584	133,000	-----	-----	61,000	15,000	18,000
133	Cicero, Ill.....	2,965,671	30,000	17,486	122,691	12,000	-----	82,075	2,500	-----
134	Quincy, Mass.....	5,830,779	222,263	42,825	224,475	-----	-----	13,325	34,300	443,262
135	Lincoln, Nebr.....	6,991,486	110,000	33,389	204,075	-----	16,000	381,875	30,600	554,925
136	Holyoke, Mass.....	5,278,999	1,249,980	10,460	474,270	21,966	138,408	24,000	35,900	132,850
137	East Orange, N. J.....	4,292,964	257,728	63,020	244,276	-----	-----	34,826	4,866	-----
138	Portsmouth, Va.....	2,440,690	258,000	50,490	176,000	13,000	-----	39,500	10,000	200,000
139	Covington, Ky.....	3,042,635	400,000	12,500	182,082	-----	14,149	33,758	35,500	45,500
140	Macon, Ga.....	3,476,471	134,070	5,370	191,121	74,820	2,093	25,034	18,364	308,571
141	Roanoke, Va.....	3,670,934	450,030	17,921	309,197	2,649	4,510	92,853	54,364	61,012
142	Jackson, Mich.....	3,915,886	16,346	19,500	197,582	1,150	55,600	94,208	31,769	378,680
143	Shreveport, La.....	6,019,106	513,756	31,164	490,090	1,490	42,746	78,023	68,165	-----
144	Fresno, Calif.....	4,353,517	143,202	11,306	440,136	1,700	2,849	175,344	21,542	2,548
145	Niagara Falls, N. Y.....	8,640,650	679,500	220,000	285,000	15,000	51,500	72,000	158,000	-----
146	Lakewood, Ohio.....	8,685,906	7,900	81,988	237,094	130	-----	132,160	5,311	-----

147	Lancaster, Pa.	4,860,624	72,000	47,000	254,000			55,000	26,000
148	Wheeling, W. Va.	5,881,932	130,568	23,008	341,291		4,000	80,415	30,003
149	Pasadena, Calif.	9,458,466	1,728,638	23,823	379,010	2,650	30,258	67,404	106,071
150	Topeka, Kans.	4,425,465	232,178	90,203	132,080	305	30,599	50,856	45,000
151	Wichita Falls, Tex.	2,789,757	54,545	2,815	105,913	2,880		33,018	132,299
152	Augusta, Ga.	2,268,476	159,060	51,197	203,622	100,350	5,811	15,318	94,138
153	Kalamazoo, Mich.	4,769,253	147,631	58,014	183,424			38,815	37,860
154	Newton, Mass.	5,785,475	59,300	90,300	369,300	625	51,000	12,000	218,500
155	Atlantic City, N. J.	17,327,225	1,800,000		725,000		150,000	2,000	344,000
156	Decatur, Ill.	2,650,350	800	5,617	250,123		1,630	5,000	15,000
157	Davenport, Iowa	6,622,856	205,703	64,708	228,825	32,029	125		71,511
158	Charlotte, N. C.	3,292,643	813,760	15,180	218,965	500	4,075	95,798	16,357
159	Malden, Mass.	5,634,446	108,361	73,150	357,000	767	45,894	1,270,230	190,450
160	Oak Park, Ill.	5,423,143	152,174	13,754	77,529	5,000	2,000	57,947	84,930
161	Kenosha, Wis.	6,194,516	447,000	92,000	257,000	30,000		24,900	12,600
162	Hammond, Ind.	4,533,450	30,000	19,700	202,500			74,000	16,500
163	Mount Vernon, N. Y.	5,707,319	358,925	205,285	319,058		2,000	893,045	31,046
164	Cedar Rapids, Iowa	6,002,658	323,381	10,434	208,820		10,732		41,196

Group V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$1,794,322	\$349,550	\$63,700	\$178,350	\$1,455		\$148,517	\$75,000	\$22,800
166	New Castle, Pa.	3,166,495	100,000	7,500	196,500	5,500	\$5,400	281,249	16,800	30,000
167	Beaumont, Tex.	2,623,523	88,524	26,538	277,298	168	1,695	45,914	63,728	
168	McKeesport, Pa.	4,208,650	8,150	73,950	174,800			76,700	29,900	
169	York, Pa.	2,735,869	55,069	13,000	376,000		2,000	424,500	6,000	1,500
170	Haverhill, Mass.	5,179,907	265,363	15,775	343,958	3,727	2,900	4,677	67,420	402,092
171	Bay City, Mich.	4,622,000	400,000	16,000	150,000			25,000	19,000	20,000
172	Elmira, N. Y.	2,422,267	213,000	2,700	166,625		3,000	48,750	17,250	
173	Charleston, W. Va.	7,039,286	913,100	13,500	81,120			179,720	28,240	118,638
174	Medford, Mass.	4,086,050	30,600	65,300	244,600	27,000			103,000	54,900
175	Galveston, Tex.	3,661,403	353,330	74,100	342,461			28,250		100,680
176	Pontiac, Mich.	4,079,435	52,375	4,785	128,505	86,185	7,983	333,883	17,500	215,982
177	Chelsea, Mass.	3,820,350	476,500	115,000	315,150	39,900		9,000	108,000	
178	Stockton, Calif.	6,325,330	375,986	15,324	462,865	137,402		513,335	294,244	4,024
179	Perth Amboy, N. J.	3,377,597	260,000	16,037	142,094	52,949	8,200	20,000	32,138	84,000
180	Pittsfield, Mass.	3,634,810	95,000	19,101	127,373	2,815	4,281	120,210	24,635	57,000
181	Lexington, Ky.	2,292,275	136,861	20,505	234,000		5,100	302,388	61,000	55,100
182	Lima, Ohio	4,626,621	150,000	74,750	103,355		20,450	6,600	12,100	
183	Madison, Wis.	6,537,426	150,000	30,000	260,000	40,000	175,000	794,500	39,500	350,000
184	Newport News, Va.	1,460,638	65,828	12,837	96,405	37,668		25,650	48,600	75,527

TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 398. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
185	Montgomery, Ala.....	\$2,756,965	\$230,472	\$62,450	\$249,880	-----	\$23,044	\$73,608	\$1,000	-----
186	Greensboro, N. C.....	3,356,995	792,231	11,245	436,747	-----	2,221	66,647	23,269	\$1,050
187	East Chicago, Ind.....	4,061,450	165,000	55,000	68,000	\$250	-----	212,100	9,000	-----
188	New Rochelle, N. Y.....	8,635,945	109,569	136,339	480,800	-----	2,247	861,716	54,660	445
189	Columbus, Ga.....	2,291,627	113,327	8,581	201,787	60,674	2,121	27,060	28,380	242,000
190	Evanston, Ill.....	6,417,669	110,000	40,000	30,000	60,000	-----	112,112	25,000	-----
191	Fueblo, Colo.....	3,170,781	242,009	7,558	55,443	30,000	5,600	13,372	71,400	-----
192	Fitchburg, Mass.....	4,217,343	128,898	60,140	215,015	5,300	2,675	278,950	222,900	817,635
193	San Jose, Calif.....	3,823,958	195,320	8,731	236,397	89,924	1,188	44,500	17,952	-----
194	Waco, Tex.....	3,054,332	53,227	7,897	198,099	63,300	-----	12,278	39,034	-----
195	Muskegon, Mich.....	3,018,288	84,800	2,500	135,000	-----	15,000	100,777	118,303	-----
196	Brookline, Mass.....	6,664,200	265,400	125,000	273,200	30,000	142,000	37,200	125,500	18,500
197	Salem, Mass.....	3,152,118	141,368	140,000	195,900	213,360	-----	28,500	51,000	94,000
198	Jamestown, N. Y.....	3,722,300	175,000	9,000	167,000	-----	15,000	30,000	133,000	240,000
199	Butte, Mont.....	2,050,350	98,360	27,250	157,119	-----	-----	132,010	29,991	-----
200	Williamsport, Pa.....	2,914,421	285,000	3,700	168,000	-----	6,000	7,200	33,100	50,000
201	Muncie, Ind.....	2,630,996	216,000	54,100	183,500	-----	1,500	15,000	20,000	-----
202	Hamilton, Ohio.....	2,049,864	70,000	9,000	225,800	-----	875	5,200	1,100	-----
203	Lorain, Ohio.....	3,257,768	77,100	59,672	199,020	-----	4,500	15,000	10,000	-----
204	Everett, Mass.....	3,421,948	112,380	82,900	212,500	6,600	26,670	-----	75,000	40,680
205	Chicopee, Mass.....	2,222,658	214,164	17,917	185,008	2,082	32,000	3,125	36,200	40,758
206	Springfield, Mo.....	2,244,434	5,328	24,579	135,500	-----	4,820	108,913	7,000	78,965
207	Battle Creek, Mich.....	3,502,825	378,000	88,700	254,600	-----	25,840	20,000	15,150	-----
208	Durham, N. C.....	2,044,762	251,911	8,869	170,523	1,097	-----	123,600	30,393	-----
209	Columbia, S. C.....	2,511,219	160,800	124,000	182,000	-----	48,000	65,044	47,233	28,000

210	Dubuque, Iowa.....	1,256,473	90,000	90,400	165,000			6,000	38,000	
211	Stamford, Conn.....	1,927,437	454,305	8,800	198,015				74,800	34,477
212	Joliet, Ill.....	4,206,695	4,975	87,925	118,958	20,690	8,561	283,750	90,700	
213	Aurora, Ill.....	1,092,331	100,000	22,800	155,000	25,100		80,000	13,000	
214	Superior, Wis.....	1,394,585	253,862	33,020	227,961	650	20,968	12,745	41,864	
215	Council Bluffs, Iowa.....	4,222,800	36,000	35,000	255,000	137	8,000	70,000	25,000	
216	Rock Island, Ill.....	2,336,578	80,449	12,900	174,300		30,182	34,085	19,054	
217	Taunton, Mass.....	2,493,491	800,000	62,000	255,750	3,500		6,021	18,520	83,000
218	Portsmouth, Ohio.....	2,223,853	24,750	13,270	85,073			8,800	1,200	322,400
219	Quincy, Ill.....	2,952,101	87,321	9,412	236,258	7,508	2,532	20,141	6,361	30,923
220	New Brunswick, N. J.....	1,658,427	70,000	18,800	273,828		20,000	87,780	10,100	50,000
221	Austin, Tex.....	2,320,362	69,607	9,246	194,847			299,496	46,468	82,608
222	Ogden, Utah.....	1,644,530	1,308,227	14,373	93,501		1,336		26,000	
223	Kokomo, Ind.....	2,336,870	75,500	2,000	118,000		5,000	16,250	12,400	
224	Easton, Pa.....	1,621,547	87,000	15,750	120,000		2,000	27,980	22,800	
225	Waterloo, Iowa.....	4,166,546	125,000	10,800	160,000	165,000			14,000	
226	Wilmington, N. C.....	1,345,994	153,000	8,500	100,628		3,173	28,011	10,250	7,067
227	Danville, Ill.....	2,134,478	33,333	5,603	128,283			26,094	4,045	
228	Hazleton, Pa.....	2,636,412	158,782	1,160	218,929		1,425	48,300	15,163	
229	Auburn, N. Y.....	1,436,678	59,700	6,900	56,000	62,500	31,542	87,760	136,927	
230	Poughkeepsie, N. Y.....	1,337,505	128,508	51,297	325,210		215,658	78,020	88,614	119,072
231	Orange, N. J.....	2,352,014	55,000	8,694	125,511			5,537	8,000	40,000
232	Petersburg, Va.....	1,781,400	67,400	10,000	42,500	60,000	23,500	16,000	80,000	105,000
233	Amsterdam, N. Y.....	1,441,913	12,000	99,600	99,600	2,500	11,500	32,500	14,000	
234	Waltham, Mass.....	2,844,272	127,625	49,680	115,271	140,850	1,093	5,065	109,380	32,692
235	Norristown, Pa.....	2,416,467	125,000	13,000	99,800			8,800	11,000	
236	Lewiston, Me.....	1,797,935	207,594	9,917	208,544	329,084	1,239		63,535	32,910
237	Green Bay, Wis.....	1,169,388	71,040	4,222	11,851	472	9,941	7,800	19,146	
238	Sheboygan, Wis.....	1,694,218	150,000	17,000	326,000	15,800	8,000	47,300	31,660	80,000
239	Moline, Ill.....	2,573,725	198,605	12,106	210,252	415	2,842	81,152	20,427	143,230
240	Oshkosh, Wis.....	1,202,400	150,960	17,850	293,200	27,468		41,698	16,150	
241	Elgin, Ill.....	1,855,058	80,000	4,900	95,000	16,440		51,829	74,400	
242	Watertown, N. Y.....	4,070,620	223,520	3,225	228,310	82,465		1,362	105,000	63,400
243	Muskogee, Okla.....	2,767,244	5,700	4,968	139,197		14,000	41,250	21,967	211,805
244	La Crosse, Wis.....	2,764,929	86,074	8,248	188,114			13,167	39,853	
245	Newburgh, N. Y.....	1,773,420	79,000	448	167,368			5,028	37,500	140,185
246	Lynchburg, Va.....	1,943,767	150,004	4,287	189,124	74,083	6,004	11,000	43,726	128,554
247	Colorado Springs, Colo.....	4,761,727	201,617	10,198	197,851	88,139	26,730	9,705	35,265	

TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued
(This table is presented in two sections, the first section beginning on p. 390. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56)

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	Grand total	\$1,864,335,933	\$150,140,076	\$1,733,578,785	\$60,920,633	\$63,200,456	\$2,610,892,804	\$1,745,245,581	\$137,910,383	\$43,592,143	\$684,144,697
	Group I.....	784,106,905	86,335,174	1,335,525,195	51,606,713	23,292,687	1,660,680,978	940,612,737	54,777,566	24,767,478	540,523,197
	Group II.....	196,261,303	14,026,085	100,949,351	1,238,913	7,146,425	251,671,181	174,224,251	24,284,407	9,968,001	43,094,522
	Group III.....	436,593,829	24,233,279	171,278,704	6,608,349	17,970,742	457,852,715	366,919,955	26,623,936	5,312,860	58,995,964
	Group IV.....	291,303,773	15,102,166	92,391,662	1,805,551	10,832,144	215,071,031	156,633,377	23,776,130	2,828,732	31,783,792
	Group V.....	176,070,123	10,443,372	33,433,973	760,107	3,958,488	126,716,899	106,805,261	8,449,344	715,072	8,747,222

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$245,110,854	\$35,308,525	\$873,551,307	\$11,850,677	\$370,000	\$758,448,830	\$415,021,347	-----	\$10,460,003	\$332,968,680
2	Chicago, Ill.....	120,467,272	4,716,448	86,870,641	19,701,659	2,819,148	100,763,561	91,908,955	\$4,176,000	24,458	4,654,148
3	Philadelphia, Pa.....	61,224,875	4,982,202	55,061,600	2,506,041	5,145,873	129,549,519	75,659,319	-----	55,000	53,835,200
4	Detroit, Mich.....	49,488,931	7,709,189	51,961,897	14,300,834	1,954,690	90,229,673	45,362,806	-----	2,147,529	42,719,338
5	Cleveland, Ohio.....	42,894,578	5,508,232	35,917,954	29,549	3,662,031	65,811,907	46,323,962	10,601,566	1,220,450	7,665,929
6	St. Louis, Mo.....	27,519,423	4,247,989	58,163,949	36,500	-----	26,150,922	22,490,418	-----	1,321,392	2,339,112
7	Baltimore, Md.....	23,800,000	-----	10,066,900	-----	1,606,500	52,579,912	36,852,778	-----	1,300,000	14,427,134
8	Boston, Mass.....	38,801,165	6,942,022	73,798,600	2,207,929	3,457,000	34,898,248	20,285,084	-----	3,240,906	11,365,378
9	Los Angeles, Calif.....	69,074,291	4,123,760	23,763,121	477,455	548,843	168,097,682	72,100,002	40,000,000	-----	55,997,680
10	Pittsburgh, Pa.....	39,912,736	10,081,163	19,803,000	331,000	2,696,350	39,857,818	34,070,000	-----	3,062,950	2,724,888
11	San Francisco, Calif.....	21,345,993	2,651,245	24,653,080	164,469	220,408	58,975,671	43,023,800	-----	-----	10,951,971
12	Buffalo, N. Y.....	24,476,787	84,390	21,913,546	-----	811,216	35,317,235	32,514,486	-----	1,928,190	874,559

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$14,299,584	\$1,073,600	\$13,025,960	\$163,621	\$2,006,930	\$10,665,600	\$10,419,650	-----	\$225,950	\$20,000
14	Washington, D. C.....	26,944,500	1,051,000	(¹)	39,000	191,820	19,762,952	19,359,500	-----	888,452	15,000
15	Newark, N. J.....	18,478,422	1,363,729	16,551,942	22,043	268,050	35,854,745	22,513,331	-----	6,362,783	6,978,631
16	Minneapolis, Minn.....	23,630,183	1,535,687	16,283,845	-----	27,306	18,113,285	16,846,903	-----	-----	1,266,377
17	New Orleans, La.....	9,714,348	719,056	8,240,800	277,000	266,170	21,106,863	15,470,892	-----	3,132,760	3,603,221

18	Cincinnati, Ohio.....	21,808,012	3,036,337	9,154,269	453,695	882,114	23,458,402	21,264,183	.....	323,000	1,869,280
19	Kansas City, Mo.....	18,754,659	1,224,630	11,067,694	20,442	10,000	13,228,000	12,878,200	.....	372,300	77,800
20	Seattle, Wash.....	14,109,392	1,833,371	7,015,637	.....	2,880,534	63,362,268	17,794,448	324,284,407	27,499	21,455,914
21	Indianapolis, Ind.....	13,820,304	1,020,840	8,694,810	171,000	36,615	.....	.....	.....	.....	738,000
22	Rochester, N. Y.....	14,237,540	449,392	6,413,315	100,112	226,463	21,867,923	15,283,700	.....	233,267	6,390,956
23	Jersey City, N. J.....	10,664,359	1,173,493	4,501,649	.....	1,144,423	23,213,148	22,393,478	.....	.....	819,673

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$6,299,052	\$1,660,000	\$3,758,500	\$25,500	\$35,875	\$13,514,645	\$12,849,685	.....	.....	\$664,960
25	Toledo, Ohio.....	14,795,460	659,217	2,371,119	578,000	35,000	7,835,132	7,486,132	.....	\$177,000	170,000
26	Portland, Oreg.....	14,140,457	.....	4,054,465	50,000	396,269	33,405,227	21,524,198	.....	6,064	11,874,965
27	Akron, Ohio.....	12,586,738	184,118	230,036	201,000	290,000	12,322,661	11,868,661	.....	454,000	.....
28	Denver, Colo.....	15,778,508	784,000	9,810,727	115,006	100,000	25,425,831	24,280,831	.....	100,000	1,045,000
29	Columbus, Ohio.....	12,814,583	592,400	1,807,200	6,300	138,900	9,391,600	7,886,000	\$1,653,400	282,200	.....
30	Providence, R. I.....	7,557,727	.....	4,081,599	8,898	986,178	17,866,704	15,046,694	.....	.....	2,821,010
31	Oakland, Calif.....	10,135,414	611,605	7,633,068	3,504	146,591	4,823,936	164,345	.....	.....	4,669,591
32	St. Paul, Minn.....	13,123,670	1,484,137	6,250,457	77,853	925,533	16,208,729	14,778,162	.....	270,438	1,160,129
33	Atlanta, Ga.....	7,857,583	820,702	3,806,700	72,629	187,725	8,184,485	7,623,591	.....	.....	560,894
34	Omaha, Nebr.....	10,702,535	559,300	4,446,800	15,500	926,800	16,471,145	9,416,207	6,104,212	80,000	900,726
35	Birmingham, Ala.....	6,686,741	270,487	1,343,035	3,473	216,318	1,124,970	144,741	(¹)	309,162	671,077
36	San Antonio, Tex.....	4,974,616	166,000	3,543,700	.....	.....	905,731	.....	.....	465,575	440,156
37	Worcester, Mass.....	5,819,609	622,523	1,465,219	.....	26,937	10,905,915	10,861,944	.....	.....	43,971
38	Dallas, Tex.....	7,095,399	368,304	4,167,264	19,762	166,507	7,537,291	7,537,291	.....	.....	.....
39	Richmond, Va.....	7,071,831	128,463	1,390,826	1,467,792	829,935	9,182,055	4,894,398	3,546,719	170,154	570,784
40	Syracuse, N. Y.....	9,109,944	443,973	3,559,082	.....	232,250	6,256,086	6,116,051	.....	140,035	.....
41	New Haven, Conn.....	6,865,156	1,346,674	3,269,810	.....	852,095	167,396	.....	.....	.....	167,396
42	Memphis, Tenn.....	5,174,451	665,954	7,430,144	50,000	626,940	12,184,245	8,039,847	.....	350,000	3,794,398
43	Dayton, Ohio.....	7,081,397	290,400	1,254,668	10,000	72,070	4,836,326	4,765,826	.....	70,500	.....
44	Norfolk, Va.....	5,378,772	250,000	1,068,658	4,920	731,633	18,955,376	12,241,341	.....	602,518	6,111,517
45	Houston, Tex.....	6,338,260	771,649	2,692,963	2,472	3,144,382	4,577,807	3,086,340	.....	.....	1,461,467
46	Bridgeport, Conn.....	8,694,355	657,563	8,493,967	185,308	835,270	.....	.....	.....	.....	.....
47	Youngstown, Ohio.....	7,500,000	25,000	5,003,000	.....	47,000	4,851,000	4,850,000	.....	.....	1,000
48	Hartford, Conn.....	16,323,052	.....	8,816,236	24,587	171,321	10,671,934	9,450,014	.....	747,168	474,762
49	Fort Worth, Tex.....	4,008,469	247,890	1,449,179	.....	7,100	6,080,795	6,080,795	.....	.....	.....
50	Grand Rapids, Mich.....	6,860,735	977,048	2,992,174	477,318	.....	4,648,819	4,254,491	.....	161,215	233,113
51	Springfield, Mass.....	9,564,976	.....	4,289,765	74,208	655,218	8,214,951	7,059,447	.....	.....	1,155,504
52	Saratoga, N. Y.....	6,833,393	310,000	602,250	.....	62,540	.....	.....	.....	.....	.....
53	Faterson, N. J.....	8,068,095	298,000	737,000	13,900	40,500	1,954,055	1,953,055	.....	.....	1,000
54	Des Moines, Iowa.....	8,955,000	851,300	1,798,500	.....	110,000	5,758,000	5,240,000	.....	150,000	868,000
55	Nashville, Tenn.....	4,500,000	360,200	7,000,000	1,525,000	226,000	9,001,200	8,000,000	.....	575,000	426,200
56	Trenton, N. J.....	4,681,931	441,656	1,670,432	.....	192,550	3,830,308	3,487,520	.....	12,000	330,786
57	Salt Lake City, Utah.....	6,698,500	394,207	1,681,237	.....	482,750	9,136,339	9,016,052	.....	.....	121,287
58	Fall River, Mass.....	5,548,095	826,150	1,324,330	.....	194,500	4,660,875	3,987,600	.....	.....	673,275

¹ No comparable data available. The greater portion of parks and other properties employed for recreation are owned and controlled by the Federal Government.
² Includes value of electric-light system.
³ Value of electric-light system included with that of water-supply system.

TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 390. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
59	Camden, N. J.-----	\$6,234,185	\$351,722	\$1,947,850	\$48,500	\$176,500	\$5,197,575	\$3,430,000	-----	-----	\$1,767,575
60	Flint, Mich.-----	10,250,000	85,000	1,250,000	172,150	207,500	3,923,776	3,805,000	-----	\$118,326	450
61	Wilmington, Del.-----	2,697,689	250,000	3,307,976	-----	131,784	5,100,647	2,821,805	-----	10,000	2,268,842
62	New Bedford, Mass.-----	6,711,455	856,100	1,423,695	-----	33,200	6,382,183	5,784,258	-----	-----	597,925
63	Cambridge, Mass.-----	3,301,921	342,900	1,409,960	-----	40,500	7,696,460	7,792,450	-----	-----	104,000
64	Erie, Pa.-----	7,587,160	250,000	1,651,069	8,800	90,130	5,146,568	4,713,079	-----	-----	433,489
65	Tulsa, Okla.-----	5,689,648	134,530	269,695	17,500	20,045	12,224,429	12,071,678	-----	-----	152,751
66	Albany, N. Y.-----	5,195,963	50,000	5,995,243	62,496	237,854	5,254,187	4,603,687	-----	-----	650,500
67	Kansas City, Kans.-----	3,660,743	127,492	1,971,514	-----	47,199	7,410,265	3,475,494	\$3,358,800	-----	675,621
68	Yonkers, N. Y.-----	9,081,872	162,789	2,751,781	141,951	108,912	6,782,259	5,423,964	-----	-----	358,296
69	Reading, Pa.-----	6,821,388	255,000	690,000	-----	-----	5,304,095	5,304,095	-----	-----	-----
70	Duluth, Minn.-----	6,284,234	352,471	2,671,498	-----	99,855	7,350,268	4,925,592	2,388,191	86,485	-----
71	Lowell, Mass.-----	4,620,440	452,550	1,010,925	-----	279,390	3,447,352	2,238,427	-----	-----	1,208,925
72	Spokane, Wash.-----	6,185,000	386,491	1,625,475	9,831	2,685	5,545,930	5,545,900	-----	30	-----
73	Elizabeth, N. J.-----	4,833,200	285,600	278,318	4,000	36,610	105,728	-----	-----	-----	105,728
74	Canton, Ohio-----	10,214,783	72,500	606,342	-----	-----	4,004,196	3,762,696	-----	85,000	166,500
75	San Diego, Calif.-----	3,642,958	469,700	6,603,547	-----	877,500	19,302,940	11,368,696	-----	-----	7,934,353
76	Oklahoma City, Okla.-----	7,049,630	189,797	1,426,709	-----	30,000	5,944,589	5,944,589	-----	-----	-----
77	Tacoma, Wash.-----	4,922,324	215,569	1,872,878	-----	202,791	15,390,223	4,665,045	9,672,564	-----	1,052,624
78	Lynn, Mass.-----	3,750,000	300,000	802,000	3,000	163,000	5,491,000	5,161,000	-----	-----	330,000
79	Waterbury, Conn.-----	6,451,243	182,163	2,667,805	40,932	120,001	7,514,052	7,514,052	-----	-----	-----
80	Utica, N. Y.-----	4,234,012	493,863	784,511	-----	9,300	355,128	-----	-----	-----	355,128
81	El Paso, Tex.-----	3,000,487	136,092	2,385,604	4,259	162,743	2,687,269	2,587,269	-----	-----	-----

Group IV.—CITIES HAVING A POPULATION OF 80,000 TO 100,000

82	Somerville, Mass	\$3,214,200	\$331,400	\$1,445,700		\$19,100	\$1,297,025	\$1,297,025			
83	Fort Wayne, Ind	4,619,743	309,118	1,216,614		25,000	4,106,976	2,049,141	\$1,900,835	\$29,000	\$128,000
84	Jacksonville, Fla	2,009,633	190,767	2,481,813		5,600	8,048,911	1,771,847	4,631,944		1,745,120
85	Knoxville, Tenn	2,071,089	206,123	216,608		228,323	2,639,713	2,535,614		104,099	
86	Evansville, Ind	4,360,000	185,000	779,950		16,200	4,364,426	2,790,625		260,000	1,323,800
87	Lawrence, Mass	2,619,895	175,000	967,550	\$70,000	204,700	1,860,315	1,737,315			123,000
88	Savannah, Ga	812,500	143,350	4,458,661		211,576	2,782,896	1,655,069		813,600	814,289
89	Schenectady, N. Y	5,795,870		1,594,790	10,000	181,274	3,233,112	3,117,412		115,700	
90	Allentown, Pa	4,716,415		540,767		112,000	2,485,022	2,465,022			
91	Wichita, Kans	4,152,870	116,319	1,698,401			653,331				653,331
92	Bayonne, N. J	6,338,950	285,087	594,066		347,970	5,267,398	5,267,398			
93	Long Beach, Calif	6,478,108	316,342	3,991,554	13,280		8,002,963	3,825,762	3,139,125	3,168	1,084,913
94	Tampa, Fla	1,727,547	148,400	4,975,000		788	3,366,584	2,440,902			916,682
95	Harrisburg, Pa	4,190,535		1,330,700	70,500		4,333,917	4,333,917			
96	Manchester, N. H	4,043,180	654,280	1,547,118		163,716	4,045,610	3,340,147			705,463
97	Peoria, Ill	4,073,954	327,057	1,594,275		184,000		13,000		2,000	11,000
98	South Bend, Ind	5,714,998	143,400	1,099,113	13,231		3,242,322	3,238,859			2,463
99	Hamtramck, Mich	3,703,103	85,000	9,800	8,902	55,185	977,349	977,349			
100	St. Joseph, Mo	2,848,514	430,702	770,318		27,000		75,500			500
101	Wilkes-Barre, Pa	4,348,828		11,089,605		9,584	179,822			75,000	179,822
102	Gary, Ind	2,346,342	242,000	712,500		15,700		16,500	3,630	7,870	3,600
103	Rockford, Ill	4,125,000	330,000	1,072,693	42,000	34,000	2,153,925	2,133,925		20,000	
104	Sioux City, Iowa	4,784,383	255,139	368,205	22,761	230,000	1,836,321	1,792,221			44,100
105	Portland, Me	5,293,377	173,400	1,326,000		170,500	5,582,999	5,230,499			352,500
106	Little Rock, Ark	2,018,073	171,389	681,847	124,292	282,101		80,000			80,000
107	Charleston, S. C	1,511,303		482,093		895,543	4,968,378	2,459,582		20,000	2,488,798
108	Sacramento, Calif	5,524,720	303,164	3,325,955		89,432	5,989,564	4,577,698			1,411,866
109	Troy, N. Y	2,701,474		848,474		26,900	4,338,000				48,000
110	Binghamton, N. Y	3,910,000	187,000	414,000		81,110	4,621,100	4,575,000			46,100
111	Saginaw, Mich										
112	Johnstown, Pa	4,455,741		3,098,750	21,200	105,000	1,200				1,200
113	East St. Louis, Ill	2,060,706	207,148	926,000	1,500	6,000					
114	Terre Haute, Ind	3,990,840	187,000	1,436,000		4,000	142,000				142,000
115	Pawtucket, R. I	2,918,598	374,211	667,099	62,216	109,964	1,433,375	1,391,461			41,914
116	Highland Park, Mich	5,558,849	509,916	13,269		119,900	2,082,031	2,081,031			1,000
117	Lansing, Mich	3,743,138	110,252	550,000	24,000	81,440	8,883,052	2,971,344	5,853,004	40,000	19,704
118	Passaic, N. J	2,625,000	153,800	1,000,900		147,000					
119	Springfield, Ohio	2,899,589	125,000	392,244	22,000	15,603	1,852,520	1,852,520			
120	Chester, Pa	3,350,000		590,000	82,030	218,000	301,000				301,000
121	Hoboken, N. J	4,577,980	204,000	1,216,000		82,250	897,916	628,000			269,916

* Data not available.

TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued
 [This table is presented in two sections, the first section beginning on p. 380. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
GROUP V.—CITIES HAVING A POPULATION OF 20,000 TO 50,000—Continued											
185	Montgomery, Ala.	\$1,320,787	\$95,500	\$542,855		\$157,419	\$2,526,763	\$2,708,498		\$113,411	\$4,856
186	Greensboro, N. C.	1,729,959	81,022	221,059		1,545	2,708,292	2,877,872			128,420
187	East Chicago, Ind.	2,602,850	85,000	864,250			1,998,000	1,998,000			
188	New Rochelle, N. Y.	5,910,915	140,581	757,723	\$2,314	178,638					
189	Columbus, Ga.	1,279,802	121,971	125,781		95,083	1,880,865	1,892,958			77,907
190	Evanston, Ill.	4,982,105	180,626	842,076	15,000	20,750	2,275,000	2,275,000			
191	Pueblo, Colo.	1,864,920	142,205	685,783		51,800	2,479,646	2,130,046			349,600
192	Fitchburg, Mass.	1,742,500	200,625	483,200		59,510	1,423,675	1,400,650			14,025
193	San Jose, Calif.	2,521,564	123,259	631,423		3,700					
194	Waco, Tex.	1,828,857	79,950	714,900	900	9,700	1,766,742	1,697,908			68,834
195	Muskegon, Mich.	1,865,463	520,610	144,526		81,309	1,231,568	1,183,568			48,000
196	Brookline, Mass.	2,925,900	365,800	2,264,700	35,000	55,000	1,278,100	1,272,100			6,000
197	Salem, Mass.	1,762,500	209,000	253,500		63,000	2,852,700	2,709,400			143,300
198	Jamestown, N. Y.	2,730,000		205,000		16,300	3,354,058	2,109,472	\$1,188,586	56,000	
199	Butte, Mont.	1,271,327	255,783	49,460		31,050					
200	Williamsport, Pa.	2,079,021		282,400							
201	Muncie, Ind.	1,652,396	183,000	283,500		22,000	900,000				900,000
202	Hamilton, Ohio	1,606,751	92,338	38,700		600	3,237,475	1,700,275	1,537,200		
203	Lorain, Ohio	2,549,689	35,398	237,481		69,850	691,021	649,221			41,800
204	Everett, Mass.	2,477,700	184,868	189,660			585,070	545,570			39,500
205	Chicopee, Mass.	1,434,547	163,575	93,282			1,705,539	1,231,427	449,062		25,050
206	Springfield, Mo.	1,557,159	90,000	160,908		71,264	13,448				13,448
207	Battle Creek, Mich.	2,288,414	115,366	222,755		94,000	1,070,500	1,070,500			
208	Durham, N. C.	1,143,873		9,381		803,428	2,008,252	1,859,891		39,607	117,754
209	Columbia, S. C.	1,691,492		163,000	750	31,400	2,134,811	2,025,811		48,000	66,000

210	Dubuque, Iowa.....	2,260,000	170,000	275,000	40,000	195,073	1,490,365	1,490,365	4,000	2,800
211	Stamford, Conn.....	2,068,904		780,216		47,154				
212	Joliet, Ill.....	2,877,220	169,846	114,692		6,850	566,798	566,798		
213	Aurora, Ill.....	2,271,656	150,000	127,000	90,775		960,300	962,000	800	4,000
214	Superior, Wis.....	2,206,622	119,398	148,129		229,128				
215	Council Bluffs, Iowa.....	1,801,968	220,000	1,735,000	756	25,000	1,660,500	1,650,000		10,500
216	Rock Island, Ill.....	1,478,875	168,300	856,300		6,128	1,441,162	1,441,162		
217	Taunton, Mass.....	1,638,900	92,000	135,850		7,000	3,097,181	1,668,520	1,359,811	68,850
218	Portsmouth, Ohio.....	2,322,650	166,000	274,000		5,950	1,549,200	1,144,300		405,000
219	Quincy, Ill.....	1,501,924	50,000	1,014,018		6,708	1,718,129	1,602,420		110,699
220	New Brunswick, N. J.....	2,603,500	204,000	316,254		51,800	1,321,597	1,315,097	6,500	
221	Austin, Tex.....	1,286,276		234,872			2,432,508	1,358,802	977,687	96,014
222	Ogden, Utah.....	1,833,000	57,000	284,098		27,000	1,554,157	1,504,157		80,000
223	Kokomo, Ind.....	1,530,720	127,000	420,000		85,000	608,500			608,500
224	Easton, Pa.....	2,979,479	226,508	169,210	17,000	3,820				
225	Waterloo, Iowa.....	2,913,300	260,000	512,446	6,000		1,177,696	1,177,696		
226	Wilmington, N. C.....	903,845	6,500	75,000		50,520	1,322,271	1,262,416		59,855
227	Danville, Ill.....	1,606,948	131,748	197,831			2,295			2,295
228	Hazleton, Pa.....	2,179,743		11,000		1,920				
229	Auburn, N. Y.....	949,000		84,000	22,384		1,631,344	1,522,028		109,316
230	Poughkeeps, N. Y.....	1,835,491	318,345	181,445		45,955	1,836,553	1,814,553		22,000
231	Orange, N. J.....	1,969,072		25,000	90,000		1,059,297	1,059,297		
232	Petersburg, Va.....	780,000	50,000	800,000		47,000	2,110,000	1,700,000	200,000	210,000
233	Amsterdam, N. Y.....	2,098,460		150,859		1,000	1,339,961	1,339,961		
234	Waltham, Mass.....	1,454,404	259,493	494,701		54,038	1,607,289	1,361,636		245,654
235	Norristown, Pa.....	1,800,867		296,000	52,000	10,800			75,000	
236	Lewiston, Me.....	603,850	116,296	170,000	48,496	7,000	1,018,574	1,018,574		
237	Green Bay, Wis.....	2,042,468	187,346	640,202		74,900	1,083,500	1,083,000		500
238	Sheboygan, Wis.....	2,705,000	138,000	61,000	8,000	107,968	1,196,200	1,116,000		80,200
239	Moline, Ill.....	1,307,129	300,000	292,667		5,000	609,542	559,542		50,000
240	Oshkosh, Wis.....	3,028,289	254,000	1,245,375	27,500		1,257,000	1,081,000		176,000
241	Elgin, Ill.....	1,142,248	150,000	237,141		3,100	498,747	395,347		103,400
242	Watertown, N. Y.....	1,714,660	628,428	1,050,900		4,250	3,330,000	3,300,000		30,000
243	Muskogee, Okla.....	1,543,649	95,498	632,800	2,100	45,000	1,336,345	1,309,970		26,374
244	La Crosse, Wis.....	2,054,735		367,343		7,395	1,234,067	1,197,970	28,500	7,617
245	Newburgh, N. Y.....	1,013,236	61,000	233,207		26,500	1,964,653	1,959,653		5,000
246	Lynchburg, Va.....	1,168,062		172,785	20,413	30,715	2,036,574	2,008,881		27,693
247	Colorado Springs, Colo.....	1,769,624	127,347	2,245,250			6,515,761	3,634,862	2,317,064	564,411

GENERAL TABLES

TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS, 1925

[This table is presented in two sections, the second section beginning on p. 414. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 87]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	Grand total.....	\$6,650,590,864	\$5,823,406,984	\$512,309,011	\$314,874,869	\$5,827,837,925	\$173,572,682	\$367,426,743	\$210,847,474	\$70,906,040
	Group I.....	4,014,911,770	3,657,672,563	166,240,532	190,998,675	3,580,147,798	120,443,743	144,221,022	125,631,200	44,467,917
	Group II.....	658,020,763	522,706,827	47,021,176	88,292,760	572,300,566	28,062,808	39,385,632	8,246,824	9,124,933
	Group III.....	1,136,367,797	973,365,391	145,716,601	17,285,805	983,332,374	10,041,985	91,852,804	33,750,470	12,390,164
	Group IV.....	544,766,601	425,095,646	105,452,100	14,218,855	452,274,181	11,960,095	52,993,053	23,934,099	3,605,173
	Group V.....	296,523,933	244,566,557	47,878,602	4,078,774	239,783,006	2,164,051	88,974,232	14,284,791	1,317,853

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$2,184,405,938	\$2,184,405,938	-----	-----	\$1,945,185,625	\$117,226,000	\$61,878,161	\$43,502,500	\$16,613,652
2	Chicago, Ill.....	285,491,907	153,612,086	\$22,364,782	\$109,515,039	178,695,812	2,974,743	33,148,838	63,317,456	7,355,058
3	Philadelphia, Pa.....	383,204,554	340,591,579	42,602,975	10,000	378,285,616	-----	-----	-----	4,918,938
4	Detroit, Mich.....	220,257,429	215,322,180	-----	4,935,249	192,598,959	-----	16,908,691	10,749,779	-----
5	Cleveland, Ohio.....	180,892,249	129,329,892	34,522,836	16,639,521	157,060,620	-----	23,831,629	-----	-----
6	St. Louis, Mo.....	33,640,822	31,331,822	2,309,000	-----	33,308,000	-----	-----	-----	332,822
7	Baltimore, Md.....	136,883,596	136,883,596	-----	-----	136,883,596	-----	-----	-----	-----
8	Boston, Mass.....	137,804,201	137,804,201	-----	-----	136,304,201	-----	-----	1,500,000	-----
9	Los Angeles, Calif.....	180,728,362	121,235,211	43,943,895	15,549,316	174,279,440	243,000	-----	-----	6,205,922
10	Pittsburgh, Pa.....	103,489,466	44,592,559	20,097,104	38,799,793	98,839,888	-----	3,994,568	381,600	273,410
11	San Francisco, Calif.....	81,322,622	81,322,622	-----	-----	78,620,000	-----	-----	-----	2,696,622
12	Buffalo, N. Y.....	86,760,624	81,240,867	-----	5,549,757	70,080,041	-----	4,459,135	6,179,955	6,071,493

GROUP II.—CITIES HAVING A POPULATION OF 800,000 TO 800,000

13	Milwaukee, Wis.....	\$40,804,131	\$27,493,283	-----	\$13,310,948	\$30,224,490	-----	-----	-----	\$1,579,641
14	Washington, D. C.....	105,881	105,881	-----	-----	105,800	-----	-----	-----	\$81
15	Newark, N. J.....	90,973,028	74,473,464	-----	16,499,564	79,108,061	\$4,071,606	\$4,575,000	2,284,136	933,626
16	Minneapolis, Minn.....	62,184,071	55,084,368	-----	6,561,708	61,029,928	-----	10,543,182	521,610	91,351
17	New Orleans, La.....	55,165,816	51,064,740	-----	3,501,075	45,868,177	-----	48,988	3,374,364	811,101
18	Cincinnati, Ohio.....	121,225,682	98,791,676	\$11,068,628	11,365,283	117,701,845	-----	2,235,504	228,501	59,732
19	Kansas City, Mo.....	39,168,148	21,555,940	16,324,821	1,288,487	36,829,000	85,250	628,683	524,160	1,201,056
20	Seattle, Wash.....	76,712,392	54,459,790	9,581,752	12,670,850	72,907,337	-----	188,636	128,518	3,487,901
21	Indianapolis, Ind.....	32,965,776	15,195,477	10,046,480	7,723,819	32,711,089	-----	-----	-----	254,707
22	Rochester, N. Y.....	53,833,601	53,366,946	-----	466,755	86,160,000	3,530,000	12,184,781	1,244,000	708,820
23	Jersey City, N. J.....	34,880,338	69,965,967	-----	14,914,371	61,144,269	21,226,964	1,767,651	741,464	-----

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$18,545,806	\$18,545,806	-----	-----	\$18,275,634	-----	-----	\$45,000	\$228,174
25	Toledo, Ohio.....	39,710,834	27,711,890	\$11,998,944	-----	36,721,268	-----	\$2,745,782	-----	243,759
26	Portland, Oreg.....	47,177,967	39,793,986	6,327,024	\$3,756,957	39,328,036	-----	6,677,068	435,764	739,099
27	Akron, Ohio.....	40,291,337	33,404,199	6,887,138	-----	33,387,407	-----	6,903,830	-----	-----
28	Denver, Colo.....	38,893,482	30,067,701	8,835,781	-----	30,823,100	-----	7,308,600	1,135	768,647
29	Columbus, Ohio.....	49,965,146	39,215,630	10,069,518	-----	38,335,884	\$695,301	10,355,750	-----	598,213
30	Providence, R. I.....	38,025,195	38,025,195	-----	-----	34,338,000	-----	-----	3,687,195	-----
31	Oakland, Calif.....	14,776,949	6,804,642	7,956,454	15,858	13,935,628	-----	-----	-----	841,321
32	St. Paul, Minn.....	41,623,767	41,623,767	-----	-----	28,328,000	7,026,060	6,000,000	62,500	207,207
33	Atlanta, Ga.....	13,942,854	13,942,854	-----	-----	11,330,000	-----	2,598,500	-----	14,364
34	Omaha, Nebr.....	39,690,563	18,893,381	9,827,886	11,450,296	33,978,296	-----	5,896,391	-----	305,876
35	Birmingham, Ala.....	18,512,679	18,512,679	-----	-----	13,155,500	-----	3,162,932	1,581,028	613,219
36	San Antonio, Tex.....	17,314,533	13,245,783	4,068,750	-----	14,937,250	-----	-----	2,120,000	257,283
37	Worcester, Mass.....	15,352,469	15,352,469	-----	-----	12,764,700	-----	-----	2,030,000	687,769
38	Dallas, Tex.....	21,887,433	21,887,433	-----	-----	21,105,000	-----	-----	609,574	172,869
39	Richmond, Va.....	34,268,728	34,268,728	-----	-----	34,128,130	140,598	-----	-----	-----
40	Syracuse, N. Y.....	24,301,370	24,163,560	-----	137,810	18,340,107	-----	5,128,913	400,000	432,350
41	New Haven, Conn.....	13,543,164	13,543,164	-----	-----	11,169,000	-----	-----	2,180,000	204,164
42	Memphis, Tenn.....	28,199,383	28,199,383	-----	-----	26,612,800	-----	818,000	526,373	242,210
43	Dayton, Ohio.....	19,254,184	14,232,849	5,021,335	-----	17,445,380	-----	1,456,369	-----	352,435
44	Norfolk, Va.....	39,170,272	39,170,272	-----	-----	37,849,050	-----	-----	1,100,000	221,222
45	Houston, Tex.....	25,212,973	20,315,426	4,897,547	-----	24,843,335	2,216	-----	200,000	167,422
46	Bridgeport, Conn.....	12,316,711	12,316,711	-----	-----	11,798,000	15,693	-----	600,000	3,018
47	Youngstown, Ohio.....	16,576,102	11,979,831	4,552,500	43,771	14,121,169	-----	2,415,068	-----	39,875
48	Hartford, Conn.....	18,668,327	13,723,981	4,944,346	-----	18,063,448	23,481	18,000	543,398	-----
49	Fort Worth, Tex.....	13,945,753	13,945,753	-----	-----	13,912,636	-----	-----	29,378	8,889
50	Grand Rapids, Mich.....	13,656,500	5,573,200	5,083,300	-----	10,364,700	-----	3,076,800	215,000	-----
51	Springfield, Mass.....	17,129,566	17,129,566	-----	-----	15,765,900	51,127	-----	1,000,000	312,639
52	Scranton, Pa.....	5,886,595	3,423,810	2,462,785	-----	4,608,000	-----	852,900	850,000	75,695
53	Paterson, N. J.....	19,036,423	19,036,423	-----	-----	14,728,364	-----	1,514,000	2,796,059	-----

TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued
 [This table is presented in two sections, the second section beginning on p. 414. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
54	Des Moines, Iowa.....	\$16,775,190	\$10,775,031	\$6,000,149						
55	Nashville, Tenn.....	13,926,255	13,926,255		\$16,666,522					\$108,658
56	Trenton, N. J.....	15,026,149	15,026,149		13,130,955	\$3,700	\$774,000	\$17,600		
57	Salt Lake City, Utah.....	11,565,287	7,945,415	3,619,872	13,020,238		984,646	1,021,265		
58	Fall River, Mass.....	14,480,800	14,480,800		9,678,200		1,274,200	500,000		112,887
59	Camden, N. J.....	17,596,466	17,596,466		12,980,800			1,500,000		
60	Flint, Mich.....	17,693,268	10,623,868	7,069,400			3,505,000	1,311,151		
61	Wilmington, Del.....	10,403,090	10,403,090		16,096,400		904,905	300,000		391,963
62	New Bedford, Mass.....	15,752,683	15,752,683		10,400,150					2,940
63	Cambridge, Mass.....	10,396,050	10,396,050		13,955,000	26,735		1,500,000		270,948
64	Erie, Pa.....	9,612,801	6,357,801	3,255,000	9,586,050			80,000		
65	Tulsa, Okla.....	17,155,531	12,910,036	4,245,495	7,650,074		1,821,650			141,077
66	Albany, N. Y.....	17,580,959	17,385,783		16,876,266	33,274		138,042		107,948
67	Kansas City, Kans.....	20,063,832	15,490,625	3,012,207	14,647,630	750,000	1,967,280			216,049
68	Yonkers, N. Y.....	24,050,790	24,050,790		15,577,059		4,350,553			106,220
69	Reading, Pa.....	7,016,500	2,724,000	4,292,500	17,992,790		1,238,000	4,820,000		
70	Duluth, Minn.....	11,542,268	7,687,669	3,854,599				265,000		
71	Lowell, Mass.....	7,694,670	7,694,670		10,756,299		639,000			17,370
72	Spokane, Wash.....	6,627,980	4,867,032	1,760,928	5,894,670			1,800,000		
73	Elizabeth, N. J.....	9,479,255	9,479,255		6,380,635			24,700		222,625
74	Canton, Ohio.....	17,714,053	10,229,529	7,484,524	3,952,403	1,081,000	4,089,622	356,230		
75	San Diego, Calif.....	15,705,463	12,915,585	2,789,868			2,107,116			33,464
76	Oklahoma City, Okla.....	17,057,116	11,344,214	5,712,901	15,498,522					206,931
77	Tacoma, Wash.....	12,871,789	10,767,054	2,100,792	15,146,768	162,800		860,908		887,944
					12,600,488			36,318		265,038

78	Lynn, Mass.....	7,808,490	7,808,490	.....	.....	9,356,400	.....	960,000	.....
79	Waterbury, Conn.....	10,163,056	15,877,998	365,058	.....	14,033,398	.....	1,801,800	828,188
80	Utica, N. Y.....	8,938,528	8,938,528	.....	111,999	9,048,697	1,748,829	180,000	111,999
81	El Paso, Tex.....	9,284,458	9,284,458	.....	.....	7,967,000	.....	86,057	1,261,896

Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.....	\$2,213,000	\$2,213,000	.....	.....	\$1,618,000	.....	\$600,000	.....
83	Fort Wayne, Ind.....	4,566,000	774,000	83,782,000	.....	4,556,000	.....	.....	.....
84	Jacksonville, Fla.....	11,310,550	9,180,291	2,130,259	.....	9,946,245	\$766,000	694,436	\$3,869
85	Knoxville, Tenn.....	14,480,255	14,480,255	.....	.....	13,335,006	816,476	678,773	.....
86	Evansville, Ind.....	4,081,988	3,060,438	1,991,500	.....	4,044,800	.....	7,138	.....
87	Lawrence, Mass.....	8,094,020	8,094,020	.....	.....	8,394,020	.....	700,000	.....
88	Savannah, Ga.....	4,495,209	4,187,109	308,100	.....	3,780,200	262,109	482,900	.....
89	Schenectady, N. Y.....	8,491,304	8,491,304	.....	.....	7,999,809	670,392	765,000	80,113
90	Allentown, Pa.....	4,648,600	1,486,100	3,169,500	.....	4,480,300	82,300	126,000	.....
91	Wichita, Kans.....	8,939,758	6,634,617	2,105,139	.....	6,269,566	814,168	3,614,288	51,786
92	Bayonne, N. J.....	14,514,448	14,514,448	.....	.....	10,499,784	1,299,029	828,683	1,891,997
93	Long Beach, Calif.....	13,637,651	8,768,353	4,872,299	.....	13,459,323	.....	.....	178,328
94	Tampa, Fla.....	9,338,808	7,704,824	1,633,479	.....	9,179,235	.....	89,000	120,098
95	Harrisburg, Pa.....	7,109,576	8,918,078	3,194,500	.....	6,788,000	280,900	.....	84,776
96	Manchester, N. H.....	5,663,000	5,663,000	.....	.....	5,463,000	.....	200,000	.....
97	Peoria, Ill.....	2,425,876	1,657,960	717,569	\$160,947	1,017,394	126,180	796,643	365,000
98	South Bend, Ind.....	5,256,221	2,116,221	3,141,000	.....	4,266,221	.....	.....	120,709
99	Hamtramck, Mich.....	5,733,993	2,689,493	3,094,500	.....	4,618,894	951,944	150,000	18,155
100	St. Joseph, Mo.....	3,240,173	2,809,624	930,549	.....	3,224,855	.....	.....	15,818
101	Wilkes-Barre, Pa.....	4,438,463	3,863,963	574,500	.....	3,363,500	579,943	296,600	94,659
102	Gary, Ind.....	3,075,000	976,000	2,099,000	.....	3,075,000	.....	.....	.....
103	Rockford, Ill.....	5,787,402	3,829,132	1,912,000	46,260	2,221,160	.....	2,024,284	1,527,850
104	Sioux City, Iowa.....	4,014,668	1,838,890	2,175,673	.....	3,928,000	.....	.....	77,890
105	Portland, Me.....	10,791,798	5,466,048	.....	5,325,750	10,626,073	131,871	.....	84,800
106	Little Rock, Ark.....	5,512,187	2,036,359	607,546	2,868,260	2,517,543	126,839	2,868,260	.....
107	Charleston, S. C.....	11,056,595	11,056,595	550,000	.....	8,778,000	219,742	1,761,000	648,000
108	Sacramento, Calif.....	12,635,801	7,866,821	5,298,680	.....	12,574,920	40,500	.....	20,081
109	Troy, N. Y.....	7,518,084	7,252,282	106,639	189,118	6,321,665	.....	1,026,400	8,689
110	Binghamton, N. Y.....	6,665,218	6,665,218	.....	.....	6,183,038	.....	165,534	140,786
111	Saginaw, Mich.....	6,360,821	4,187,821	2,163,000	.....	3,793,000	.....	2,668,500	79,321
112	Johnstown, Pa.....	7,184,463	4,143,463	3,041,000	.....	7,188,500	.....	.....	968
113	East St. Louis, Ill.....	3,849,966	2,489,811	624,185	736,970	2,365,847	.....	1,169,594	814,565
114	Terre Haute, Ind.....	2,493,900	1,978,000	516,000	.....	2,493,000	.....	.....	.....
115	Pawtucket, R. I.....	9,338,867	9,338,867	.....	.....	8,487,000	1,047,000	100,000	204,867
116	Highland Park, Mich.....	9,548,989	6,056,876	4,642,607	.....	6,626,026	.....	921,650	507

GENERAL TABLES

TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued
 [This table is presented in two sections, the second section beginning on p. 414. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
								Revenue bonds and notes	Warrants	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
117	Lansing, Mich.....	\$9,168,519	\$9,168,519			\$9,275,000	\$18,000	\$2,795,000		\$80,519
118	Fassale, N. J.....	9,326,544	9,326,544			6,666,750		1,903,000	\$756,794	
119	Springfield, Ohio.....	4,551,332	2,875,479	\$1,675,853		3,683,137		368,233		19,962
120	Chester, Pa.....	4,847,305	2,511,805	2,335,500		4,050,905		373,700	423,700	
121	Hoboken, N. J.....	13,600,874	13,600,874			7,778,658	3,609,645	910,821	1,301,750	
122	Racine, Wis.....	3,873,578	3,873,578			3,844,200				29,378
123	Winston-Salem, N. C.....	12,143,100	12,143,100			8,352,000		3,330,105	350,000	110,995
124	New Britain, Conn.....	5,411,861	5,411,861			5,393,000			16,000	2,861
125	Chattanooga, Tenn.....	8,203,069	8,203,069			7,642,690		260,253	300,126	
126	Altoona, Pa.....	4,889,919	2,667,919	2,222,000		4,053,000	110,821	591,700	133,668	730
127	Mobile, Ala.....	5,796,749	5,625,825	160,924		4,252,935		1,052,700	480,400	714
128	Berkeley, Calif.....	3,412,902	1,072,127	2,338,622	\$2,163	3,263,455				149,447
129	Brockton, Mass.....	5,517,200	5,517,200			4,417,200			1,100,000	
130	Springfield, Ill.....	3,267,877	2,401,824	755,944	49,009	1,666,459	797	756,800	714,229	129,333
131	Bethlehem, Pa.....	7,905,658	4,059,938	3,845,720		7,552,900			344,100	8,658
132	Huntington, W. Va.....	2,653,664	842,021	1,811,643		2,609,161		18,244		26,269
133	Clairo, Ill.....	3,633,732	2,358,635	985,597	289,500	1,250,172		2,243,635	139,925	
134	Quincy, Mass.....	4,717,038	4,717,038			3,415,000			1,200,000	102,068
135	Lincoln, Nebr.....	5,350,490	2,774,229	2,549,228	27,033	3,268,528		1,991,183	41,553	49,226
136	Holyoke, Mass.....	5,059,000	5,059,000			4,359,000			700,000	
137	East Orange, N. J.....	8,249,935	8,249,935			5,358,245		2,267,842	623,848	
138	Portsmouth, Va.....	9,406,200	9,406,200			9,166,200			240,000	
139	Covington, Ky.....	3,211,642	2,729,642	482,000		2,827,200		23,858	360,584	
140	Macon, Ga.....	3,210,419	2,548,979	661,440		2,763,103	10,000		346,292	91,024
141	Roanoke, Va.....	6,402,578	6,402,578			6,221,600	17,500			163,478

142	Jackson, Mich.....	5,078,674	4,166,686	911,988		4,039,892		865,408	60,382	120,292
143	Shreveport, La.....	6,894,596	5,013,892	1,880,704		5,465,164		8,997	244,218	45,232
144	Fresno, Calif.....	3,052,859	805,859	2,246,000		2,000,680				82,369
145	Niagara Falls, N. Y.....	11,605,839	11,605,839			10,565,839		1,039,440		
146	Lakewood, Ohio.....	9,783,431	4,951,931	4,831,500		8,202,700		1,580,731		
147	Lancaster, Pa.....	3,251,000	1,031,000	2,220,000		3,041,000			310,000	
148	Wheeling, W. Va.....	4,481,604	2,847,500	634,104		4,304,256		174,000		2,548
149	Pasadena, Calif.....	10,655,397	7,071,904	3,583,493		10,437,944				217,453
150	Topeka, Kans.....	3,062,209	2,926,920	135,289		1,692,079		1,116,996		253,138
151	Wichita Falls, Tex.....	8,994,942	3,006,950	1,854,812	4,133,190	8,851,639			94,103	49,200
152	Augusta, Ga.....	3,881,331	3,523,657	357,674		3,535,810		213,834	126,895	4,802
153	Kalamazoo, Mich.....	3,595,048	1,545,674	2,049,374		2,274,774		1,230,911	89,303	
154	Newton, Mass.....	5,798,338	5,798,338			4,939,000			650,000	209,838
155	Atlantic City, N. J.....	19,565,129	19,565,129			14,186,000	4,278,450		1,000,000	105,679
156	Decatur, Ill.....	3,089,492	1,891,324	1,014,768	183,400	1,889,926		1,055,940	135,341	8,285
157	Davenport, Iowa.....	3,044,337	1,772,337	1,272,000		3,042,600				1,537
158	Charlotte, N. C.....	9,067,665	9,067,665			6,480,600	835,665	2,351,400		
159	Malden, Mass.....	3,371,540	3,371,540			2,615,000			700,000	55,940
160	Oak Park, Ill.....	5,085,448	3,110,415	1,977,033	246,000	3,458,210		2,056,025	618,462	2,751
161	Kenosha, Wis.....	2,918,662	2,918,662			2,900,600				18,102
162	Hammond, Ind.....	2,525,454	1,255,000	1,268,454		2,397,780			135,674	
163	Mount Vernon, N. Y.....	10,505,143	8,249,093	2,256,050		9,250,801		686,980	767,502	
164	Cedar Rapids, Iowa.....	3,280,403	1,356,419	1,923,984		3,273,484				6,919

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.....	\$3,899,989	\$3,899,989			\$7,980,000			\$800,000	\$119,989
166	New Castle, Pa.....	2,853,996	1,293,996	\$1,660,000		2,677,000		\$142,704		34,292
167	Beaumont, Tex.....	5,365,900	5,365,900			5,184,400			181,500	
168	McKeesport, Pa.....	2,781,823	1,564,823	1,217,000		2,438,000		345,823		
169	York, Pa.....	2,864,100	1,405,600	958,500		2,317,500	\$7,600	39,100		
170	Haverhill, Mass.....	2,223,000	2,223,000			1,923,000			300,000	
171	Bay City, Mich.....	5,174,300	2,829,300	2,345,000		4,905,500		268,800		
172	Elmira, N. Y.....	3,713,238	3,713,238			3,618,800			79,697	16,741
173	Charleston, W. Va.....	3,638,730	1,676,649	1,961,881		3,629,000				9,730
174	Medford, Mass.....	2,995,650	2,995,650			2,695,650			300,000	
175	Galveston, Tex.....	6,540,838	6,540,838			6,464,500				76,338
176	Pontiac, Mich.....	5,220,650	2,979,650	2,241,000		4,785,750		434,900		
177	Chelsea, Mass.....	4,268,970	4,268,970			3,338,970			830,000	
178	Stockton, Calif.....	4,441,720	2,902,918	1,538,802		4,385,652				56,068
179	Parth Amboy, N. J.....	7,929,759	7,929,759			4,313,150	1,900,000	973,000	743,609	

TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 414. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
Group V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
180	Pittsfield, Mass.	\$2,595,000	\$2,595,000			\$2,495,000			\$100,000	
181	Lexington, Ky.	2,511,428	2,511,428			2,070,570		\$252,358	188,500	
182	Lima, Ohio	8,737,747	7,451,908	\$1,285,839		5,715,652		2,049,474	69,077	\$3,644
183	Madison, Wis.	5,973,302	5,973,302			4,681,968		1,186,400	100,000	4,934
184	Newport News, Va.	3,256,000	3,256,000			3,056,000			200,000	
185	Montgomery, Ala.	5,928,246	5,928,246			3,963,500		1,237,740	536,642	190,364
186	Greensboro, N. C.	7,939,163	7,939,163			4,111,000	\$76,163	3,752,000		
187	East Chicago, Ind.	4,048,086	2,695,086	1,353,000		3,934,865			60,000	3,221
188	New Rochelle, N. Y.	7,336,916	7,336,916			5,878,251		690,322	575,000	193,343
189	Columbus, Ga.	2,325,261	2,325,261			2,292,600			15,861	16,800
190	Evanston, Ill.	4,090,879	2,008,828	2,084,051		2,638,551		1,152,328	300,000	
191	Pueblo, Colo.	5,740,056	4,779,212	960,844		3,520,104		2,069,300	147,110	13,542
192	Fitchburg, Mass.	3,129,800	3,129,800			2,479,800			650,000	
193	San Jose, Calif.	2,615,503	1,072,663	1,542,840		2,592,690				22,813
194	Waco, Tex.	3,897,449	3,897,449			3,820,300			77,149	
195	Muskegon, Mich.	4,449,612	3,387,767	1,061,845		3,126,627		1,322,985		
196	Brookline, Mass.	1,918,235	1,918,235			1,918,235				
197	Salem, Mass.	2,681,515	2,681,515			2,266,000			400,000	15,515
198	Jamestown, N. Y.	3,928,339	2,428,292	1,465,000	\$35,047	3,429,724		463,568		35,047
199	Butte, Mont.	2,534,669	2,280,348	254,321		1,760,551		307,118	457,740	9,260
200	Williamsport, Pa.	1,302,773	681,273	621,500		1,244,400		50,200		8,173
201	Muncie, Ind.	1,428,006	498,006	930,000		1,428,006				
202	Hamilton, Ohio	5,059,603	4,280,267	779,336		4,030,847		1,024,598		4,193
203	Lorain, Ohio	5,592,284	3,844,529	1,747,725		4,420,281		1,161,467		10,506
204	Everett, Mass.	2,676,500	2,676,500			2,076,500			600,000	

205	Chicopee, Mass.	1,904,850	1,904,850			1,806,890		100,000	
206	Springfield, Mo.	714,421	132,650	582,791		715,008			418
207	Battle Creek, Mich.	1,477,980	1,113,000	364,080		672,080		803,000	
208	Durham, N. C.	2,240,156	4,240,156			4,318,870	33,450	1,627,130	300,000
209	Columbia, S. C.	2,747,861	2,974,861	773,000		2,706,000		186,000	825,861
210	Dubuque, Iowa	4,240,104	2,762,104	1,484,000		2,993,850		931,000	308,404
211	Stamford, Conn.	4,067,622	1,395,000		2,872,622	4,423,784			342,978
212	Joliet, Ill.	2,334,194	1,936,506	1,397,628		1,637,150		1,392,000	283,478
213	Aurora, Ill.	3,040,111	2,338,591	701,520		1,331,990		1,688,400	13,629
214	Superior, Wis.	2,134,892	2,134,892			2,124,500			11,678
215	Council Bluffs, Iowa	2,194,900	1,348,981	847,969		2,043,168			152,931
216	Rock Island, Ill.	1,782,698	1,352,684	400,014		447,800		1,072,460	222,000
217	Taunton, Mass.	2,463,678	2,463,678			2,877,200		183,000	350,000
218	Portsmouth, Ohio	4,121,084	2,671,674	1,449,410		3,633,908		1,664,296	53,478
219	Quincy, Ill.	1,012,832	886,332	127,500		162,800		735,100	116,232
220	New Brunswick, N. J.	4,824,532	4,824,532			3,649,782		603,800	671,450
221	Austin, Tex.	2,253,064	2,290,136	953,949		3,075,500			174,096
222	Ogden, Utah	4,302,351	4,334,351	968,000		3,692,000		1,692,044	18,207
223	Kokomo, Ind.	636,500	244,500	392,000		636,500			
224	Easton, Pa.	2,958,100	1,968,100	1,985,000		3,702,700		205,400	45,000
225	Waterloo, Iowa	2,027,118	1,398,032	1,629,086		2,792,548			218,918
226	Wilmington, N. C.	2,486,456	2,784,731	701,725		3,156,453		184,000	112,160
227	Danville, Ill.	2,263,937	1,661,509	702,428		991,452		1,109,287	261,222
228	Hastlot, Pa.	2,226,500	1,600,000	766,500		2,320,500			
229	Auburn, N. Y.	1,460,711	1,460,711			987,970		430,000	7,702
230	Poughkeepsie, N. Y.	2,973,888	2,973,888			2,659,400		1,314,488	
231	Orange, N. J.	4,257,604	4,257,604			3,159,000		864,996	743,608
232	Petersburg, Va.	2,958,483	2,958,483			3,909,000			49,483
233	Amsterdam, N. Y.	2,409,371	836,234	1,572,612	625	2,291,950		79,234	87,662
234	Waltham, Mass.	1,785,000	1,785,000			1,485,000			300,000
235	Norristown, Pa.	1,181,205	233,205	948,000		1,162,800	705		18,000
236	Lewiston, Me.	1,442,509	1,442,509			1,437,000			5,500
237	Green Bay, Wis.	2,878,428	2,878,428			2,658,750			200,000
238	Sheboygan, Wis.	1,274,021	1,274,021			1,115,700		138,350	14,678
239	Moline, Ill.	1,554,058	1,284,507	269,551		880,061	44,222	1,056,000	49,000
240	Oshkosh, Wis.	1,670,475	1,670,475			1,664,000			6,475
241	Elgin, Ill.	1,858,820	930,160	258,180	670,480	1,164,660		694,160	
242	Watertown, N. Y.	3,465,606	3,465,606			3,190,135		270,341	5,130
243	Muskogee, Okla.	4,661,897	3,196,076	1,465,821		4,245,634	102,011		814,252
244	La Crosse, Wis.	2,290,445	2,290,445			2,034,000		254,725	1,720
245	Newburgh, N. Y.	1,821,343	1,821,343			1,287,279		236,699	297,395
246	Lynchburg, Va.	4,182,800	4,182,800			4,182,800			
247	Colorado Springs, Colo.	6,058,716	4,829,261	1,229,454		6,289,400		430,108	220,009
									119,168

TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 406. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 67]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued						NET DEBT ¹ AT CLOSE OF YEAR		INCREASE DURING YEAR IN—			
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt ²
		The public	City funds with investments ¹		General departments and municipal service enterprises		Public service enterprises and investments						
				Total	Per capita	Total	Per capita						
	Grand total.....	\$5,338,087,659	\$1,312,503,205	\$163.17	\$5,515,548,406	\$135.33	\$1,135,042,458	\$27.85	\$4,659,629,234	\$114.33	\$519,022,683	\$91,440,896	\$427,572,787
	Group I.....	2,889,695,844	1,125,215,926	225.14	\$3,518,298,286	197.29	496,613,484	27.85	2,636,850,038	147.86	360,301,700	80,978,613	279,323,087
	Group II.....	599,511,315	58,509,448	149.01	470,029,892	106.44	187,990,871	42.57	514,956,850	116.61	27,549,703	1,280,946	26,288,757
	Group III.....	1,046,319,333	90,048,404	120.95	847,108,261	90.16	289,259,536	30.70	822,217,464	91.77	80,257,195	7,111,040	73,145,765
	Group IV.....	520,789,647	23,976,954	95.45	437,615,394	76.67	107,151,207	18.77	426,474,542	74.72	34,306,095	1,416,038	32,891,047
	Group V.....	281,771,520	14,752,413	87.07	242,496,573	71.21	54,027,360	15.86	219,121,350	64.34	16,607,990	683,859	15,924,131

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$1,322,476,427	\$861,929,511	\$371.67	\$2,184,405,938	\$371.67	(*)	-----	\$1,250,438,056	\$212.76	\$127,682,728	\$60,353,342	\$67,329,384
2	Chicago, Ill.....	243,080,487	42,411,420	95.32	275,408,828	91.95	\$10,083,079	\$3.37	176,597,810	58.99	40,060,707	2,610,984	37,449,723
3	Philadelphia, Pa.....	298,713,570	84,490,984	193.60	253,778,277	128.21	129,426,277	65.39	300,166,122	151.65	90,512,900	8,530,671	81,982,229
4	Detroit, Mich.....	205,877,837	14,379,592	180.82	163,933,315	134.58	58,324,114	46.24	176,516,040	144.91	12,461,891	1,616,277	10,845,614
5	Cleveland, Ohio.....	161,888,881	19,003,308	193.16	133,308,473	142.35	47,583,756	50.81	132,645,024	141.64	8,781,871	1,113,171	7,668,400
6	St. Louis, Mo.....	27,466,822	6,174,000	41.28	26,416,822	32.42	7,225,000	8.87	22,931,592	28.14	2,847,560	795,799	2,051,761
7	Baltimore, Md.....	107,603,996	29,279,600	171.80	96,808,826	121.32	40,276,770	50.58	101,843,043	127.27	5,106,100	284,846	5,390,946
8	Boston, Mass.....	94,546,561	43,257,640	176.31	91,384,501	116.92	46,419,700	59.39	94,033,129	120.31	8,613,034	1,076,678	7,536,356
9	Los Angeles, Calif.....	179,490,996	1,237,368	(?)	91,480,572	(?)	89,247,790	(?)	159,182,949	(?)	48,885,859	3,062,964	45,822,895
10	Pittsburgh, Pa.....	93,927,310	9,662,156	163.86	95,370,866	151.01	8,118,600	12.85	87,588,291	138.68	7,042,771	139,018	6,903,753
11	San Francisco, Calif.....	79,297,322	2,025,200	147.08	85,929,888	84.99	45,392,734	82.10	76,593,186	138.47	251,400	10,096	261,496
12	Buffalo, N. Y.....	75,325,635	11,464,989	162.04	70,274,980	131.21	16,515,044	30.84	58,873,196	109.92	8,055,181	1,974,051	6,080,530

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$39,372,621	\$1,431,510	\$80.14	\$40,494,131	\$79.51	\$320,000	\$0.63	\$38,086,831	\$74.80	\$3,113,977	\$369,948	\$2,744,029
14	Washington, D. C.....	105,881	-----	0.22	105,881	0.22	-----	-----	-----	-----	\$3,503,750	\$3,176,136	\$328,614
15	Newark, N. J.....	76,472,339	14,500,689	201.04	62,781,028	138.74	28,192,000	62.30	67,222,088	148.55	6,298,307	936,683	5,361,624
16	Minneapolis, Minn.....	59,792,910	2,393,161	146.17	58,476,071	137.45	3,710,000	8.72	45,572,231	107.12	2,830,498	350,765	2,479,743
17	New Orleans, La.....	53,841,615	1,324,200	133.09	41,113,948	99.19	14,051,867	33.90	43,026,783	105.25	\$592,652	\$1,697,410	1,004,785

18	Cincinnati, Ohio.....	93,524,208	27,699,374	294.15	76,806,832	187.64	44,418,950	108.52	83,588,344	204.21	2,743,919	2,447,567	296,352
19	Kansas City, Mo.....	33,982,148	296,000	108.22	23,962,973	71.46	13,305,175	36.76	28,093,778	77.54	3,118,953	1,801,670	6,317,393
20	Seattle, Wash.....	76,453,292	259,100	(?)	29,941,728	(?)	47,370,664	(?)	71,326,342	(?)	713,246	38,284	674,962
21	Indianapolis, Ind.....	32,965,776	(?)	91.87	32,965,776	91.87	(?)	(?)	31,676,276	88.28	753,620	239,384	494,236
22	Rochester, N. Y.....	53,042,801	791,000	189.77	34,830,641	113.52	17,202,960	54.25	34,837,133	108.86	3,625,810	* 39,557	3,665,367
23	Jersey City, N. J.....	75,053,924	9,824,414	269.22	65,461,083	207.63	19,419,255	61.59	70,958,044	223.06	3,447,775	* 131,242	3,579,017

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$18,404,808	\$141,000	\$61.99	\$17,273,903	\$57.74	\$1,271,905	\$4.25	\$15,321,404	\$51.22	\$2,027,766	\$315,756	\$1,712,010
25	Toledo, Ohio.....	24,993,047	4,717,787	138.18	37,391,834	130.11	2,319,000	8.07	30,151,906	104.92	1,445,276	* 20,860	1,466,136
26	Portland, Oreg.....	43,092,781	4,085,186	(?)	18,442,269	(?)	28,735,698	(?)	35,213,997	(?)	3,174,625	584,878	2,589,747
27	Akron, Ohio.....	38,570,365	1,720,972	(?)	30,089,337	(?)	10,202,000	(?)	31,266,677	(?)	3,026,072	351,899	2,675,073
28	Denver, Colo.....	38,250,082	643,400	133.45	17,256,648	61.43	21,636,834	77.02	30,464,259	108.45	4,289,500	* 35,198	4,274,693
29	Columbus, Ohio.....	37,888,799	12,096,439	178.62	40,357,148	144.22	9,628,000	34.41	27,301,524	97.56	791,260	372,130	419,130
30	Providence, R. I.....	24,811,000	13,214,193	142.06	21,933,695	81.94	16,091,500	60.11	21,871,935	81.71	3,370,000	29,090	3,340,920
31	Oakland, Calif.....	14,778,949	(?)	59.04	12,628,580	50.45	2,150,369	8.59	13,549,751	54.13	2,689,568	91,765	2,601,801
32	St. Paul, Minn.....	33,002,447	8,621,320	169.20	27,179,707	110.49	14,444,060	68.72	25,825,618	104.98	4,738,120	1,481,235	3,256,885
33	Atlanta, Ga.....	11,817,854	(?)	11,032,654	(?)	(?)	2,910,000	(?)	9,347,050	(?)	* 282,000	110,000	* 392,000
34	Omaha, Nebr.....	38,289,223	1,391,340	187.38	28,071,267	132.56	11,608,296	54.82	32,021,040	151.21	1,743,700	* 487,341	2,231,041
35	Birmingham, Ala.....	18,388,179	124,500	90.65	17,507,679	85.63	1,005,000	4.92	12,573,570	61.50	3,120,000	444,600	2,675,400
36	San Antonio, Tex.....	16,924,783	389,750	89.17	16,605,620	85.00	806,903	4.17	12,960,542	68.75	3,862,250	* 12,727	3,894,977
37	Worcester, Mass.....	12,183,969	3,198,500	80.34	9,873,429	51.66	5,479,040	28.67	8,384,423	43.77	187,800	172,269	260,069
38	Dallas, Tex.....	21,230,933	656,500	116.36	14,891,087	77.43	7,196,346	37.93	19,207,007	101.71	2,496,250	372,802	2,123,948
39	Richmond, Va.....	29,107,878	5,161,150	183.62	37,601,093	147.90	6,667,630	35.73	26,623,848	142.66	3,454,967	525,525	2,929,442
40	Syracuse, N. Y.....	24,301,370	(?)	133.41	20,180,620	110.79	4,120,750	22.62	18,340,107	100.69	1,866,669	(?)	1,366,669
41	New Haven, Conn.....	13,032,664	510,500	75.69	13,408,164	74.94	135,000	7.5	10,448,407	58.39	* 278,000	30,879	* 317,879
42	Memphis, Tenn.....	28,190,383	161.57	19,645,251	112.56	8,554,132	49.01	25,205,931	144.42	1,660,800	252,645	1,308,155	
43	Dayton, Ohio.....	16,551,715	2,702,469	111.33	15,908,190	91.99	3,346,994	19.35	14,173,734	81.96	3,110,324	352,959	2,757,365
44	Norfolk, Va.....	37,213,272	1,937,000	(?)	23,106,169	(?)	16,064,103	(?)	34,020,055	(?)	1,803,500	785,398	1,018,102
45	Houston, Tex.....	22,416,325	2,796,648	(?)	19,859,473	(?)	5,353,500	(?)	21,493,550	(?)	3,207,483	268,091	2,939,392
46	Bridgeport, Conn.....	12,301,018	15,693	(?)	12,316,711	(?)	(?)	(?)	11,813,698	(?)	692,302	(?)	692,302
47	Youngstown, Ohio.....	13,894,959	2,681,143	103.62	14,593,766	91.23	1,982,338	12.39	10,932,206	68.34	* 715,390	* 4,461	* 710,929
48	Hartford, Conn.....	17,873,537	794,790	118.77	14,053,327	89.41	4,616,000	29.36	15,430,966	98.18	1,796,686	413,609	1,383,077
49	Fort Worth, Tex.....	13,217,253	728,500	91.36	9,995,128	65.48	3,950,625	25.88	12,064,549	79.03	* 108,544	229,668	* 333,212
50	Grand Rapids, Mich.....	12,718,626	937,874	91.71	10,713,600	71.94	2,943,000	16.76	9,416,310	63.23	1,723,800	151,863	1,540,937
51	Springfield, Mass.....	16,932,750	196,816	120.24	14,423,490	101.25	2,006,076	19.00	15,469,807	108.59	* 584,020	* 375,223	* 208,797
52	Scranton, Pa.....	6,728,595	158,000	41.38	6,886,595	41.38	(?)	(?)	4,215,323	29.63	101,000	* 105,415	206,415
53	Paterson, N. J.....	17,865,423	1,171,000	134.35	17,106,664	120.73	1,929,859	13.62	12,465,856	87.98	2,401,500	67,862	2,333,638

1 Sinking, public trust, and investment funds.
 2 Net debt is funded and floating debt less sinking fund assets.
 3 See note for New York, N. Y.
 4 Includes debt for public service enterprises, not separately reported.

* Included with that shown for general departments and municipal services enterprises.
 † Decrease.
 ‡ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

GENERAL TABLES

TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 406. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued						NET DEBT ¹ AT CLOSE OF YEAR		INCREASE DURING YEAR IN—			
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt ¹
		The public	City funds with investments ¹		General departments and municipal services		Public service enterprises and investments						
				Total	Per capita	Total	Per capita						

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued

117	Lansing, Mich.....	\$9,021,019	\$147,500	\$122.64	\$3,687,419	\$53.34	\$5,481,100	\$79.29	\$6,025,633	\$87.17	\$80,800	\$190,193	\$399,393
118	Passaic, N. J.....	8,393,544	933,000	135.21	8,236,044	119.40	1,050,500	15.81	5,727,470	83.03	923,000	85,763	842,237
119	Springfield, Ohio.....	4,087,864	463,968	66.23	4,266,332	62.08	285,000	4.15	3,051,635	44.40	51,987	113,291	\$1,304
120	Chester, Pa.....	4,560,805	286,500	70.76	4,819,805	70.35	27,500	0.40	2,984,473	43.56	20,000	77,359	\$57,359
121	Hoboken, N. J.....	12,180,585	1,420,289	199.53	13,240,874	194.33	354,000	5.19	9,902,159	145.27	120,523	105,202	15,321
122	Racine, Wis.....	3,708,578	165,000	57.21	2,647,578	39.10	1,226,000	18.11	3,844,200	56.78	30,804		30,804
123	Winston-Salem, N. C.....	12,011,100	132,000	181.40	9,518,376	142.19	2,624,724	39.21	8,218,855	122.78	2,001,000	\$130,011	2,131,011
124	New Britain, Conn.....	5,151,861	260,000	80.96	3,966,861	59.34	1,445,000	21.62	4,803,107	71.85	317,000	\$135,676	452,676
125	Chattanooga, Tenn.....	8,203,069		123.52	7,318,975	110.20	884,094	13.31	7,511,104	113.10	797,894	8,490	789,404
126	Altcoona, Pa.....	4,484,098	405,821	73.92	4,146,919	62.69	1,644,000	11.23	3,347,471	50.61	407,500	69,603	337,897
127	Mobile, Ala.....	5,768,749	18,000	88.03	4,145,449	63.06	1,641,300	24.97	4,056,542	61.71	389,861	48,039	341,822
128	Berkeley, Calif.....	3,412,902		52.18	3,357,141	51.33	55,761	0.85	3,197,904	48.89	\$118,703	\$194	\$127,897
129	Brockton, Mass.....	5,284,900	232,300	84.47	3,958,400	60.60	1,558,500	23.87	3,851,572	58.97	\$173,400	\$6,854	\$166,546
130	Springfield, Ill.....	3,287,677		52.00	2,371,751	37.74	895,926	14.26	1,603,829	26.52	184,442	\$8,884	\$175,558
131	Bethlehem, Pa.....	7,550,958	354,700	125.83	6,261,658	99.66	1,644,000	26.17	6,482,433	103.18	\$235,000	37,704	\$272,704
132	Huntington, W. Va.....	2,653,664		42.40	2,643,664	42.24	10,000	0.16	2,198,520	35.12	15,953	46,192	\$80,239
133	Cicero, Ill.....	3,633,732		58.38	3,509,431	56.39	124,301	2.00	1,250,172	20.09	152,290		152,290
134	Quincy, Mass.....	4,714,068	3,000	77.80	4,433,953	73.13	283,115	4.67	3,415,000	56.32	273,950		273,950
135	Lincoln, Neb.....	5,350,490		86.33	4,901,738	80.92	448,752	7.41	3,252,711	53.70	630,011	\$90,868	720,879
136	Holyoke, Mass.....	4,926,500	132,500	83.84	3,141,000	52.06	1,818,000	31.79	4,091,601	67.81	\$78,500	14,004	\$92,504
137	East Orange, N. J.....	6,921,393	1,328,542	137.57	6,739,935	112.39	1,510,000	25.18	4,078,430	68.01	\$140,500	43,867	\$184,357
138	Portsmouth, Va.....	9,199,315	206,885	169.35	6,231,200	105.56	3,175,000	53.79	8,300,682	141.64	653,900	67,343	586,557
139	Covington, Ky.....	3,189,642	22,000	55.08	1,049,842	18.00	2,161,800	37.07	2,768,303	47.48	\$38,200	\$17,234	\$20,966
140	Macon, Ga.....	3,154,829	55,690	55.13	2,416,709	41.50	793,710	13.63	2,631,024	45.18	\$79,005	\$9,840	\$88,845
141	Roanoke, Va.....	5,934,578	468,000	109.99	6,177,578	106.13	225,000	3.87	5,695,129	97.84	\$43,471	70,297	\$119,768

142	Jackson, Mich.	4,908,292	110,889	87.61	4,040,299	69.09	1,038,378	17.91	4,039,892	69.08	653,342	653,342
143	Shreveport, La.	3,861,696	3,000	118.65	4,903,856	84.79	1,958,741	33.85	4,270,238	108.37	121,764	119,868
144	Fresno, Calif.	3,052,939		53.00	2,025,949	32.53	27,000	0.47	2,903,280	50.40	151,740	81,249
145	Niagara Falls, N. Y.	11,587,923	17,916	203.15	9,738,849	166.95	1,697,030	33.21	10,666,849	184.96	1,270,000	1,270,000
146	Lakewood, Ohio.	9,262,220	821,211	172.32	9,579,553	168.73	203,878	3.59	7,350,240	129.46	135,060	129,940
147	Lancaster, Pa.	2,144,200	106,800	57.58	2,843,000	50.31	408,000	7.22	2,860,478	30.62	663,000	83,334
148	Wheeling, W. Va.	4,481,604		79.73	2,481,604	44.16	2,000,000	35.58	3,088,560	70.96	158,362	230,617
149	Pasadena, Calif.	10,655,397		190.55	8,093,106	144.73	2,562,291	45.82	9,081,643	173.13	1,348,408	1,129,672
150	Topeka, Kans.	2,895,772	166,437	55.00	2,193,833	39.40	868,376	15.90	1,449,002	26.04	94,319	83,362
151	Wichita Falls, Tex.	8,978,942	16,000	(?)	3,809,901	(?)	5,185,041	(?)	8,247,710	(?)	428,783	9,758
152	Augusta, Ga.	3,558,331	323,000	70.26	2,853,331	51.65	1,029,000	18.61	3,111,661	56.32	310,420	210,261
153	Kalamazoo, Mich.	2,443,549	151,499	67.06	3,483,898	64.98	111,150	2.07	2,254,477	42.05	184,680	174,344
154	Newton, Mass.	6,113,038	685,500	108.73	3,385,538	100.98	415,000	7.74	3,779,916	70.88	635,500	742,841
155	Atlantic City, N. J.	16,190,679	3,374,450	367.17	14,755,129	278.90	4,810,000	90.27	14,812,708	277.98	645,500	1,157,086
156	Decatur, Ill.	2,980,042	109,450	58.05	2,388,759	44.89	700,733	13.17	1,470,166	27.62	113,363	74,689
157	Davenport, Iowa.	3,044,337		57.79	2,750,337	52.21	294,000	5.56	2,848,820	54.07	65,000	83,227
158	Charlotte, N. C.	9,067,665		172.46	7,344,665	138.09	1,723,000	32.77	6,700,542	127.44	1,653,465	1,011,019
159	Malden, Mass.	3,338,540	33,000	64.94	3,359,540	64.71	12,000	0.23	2,288,516	44.08	239,200	91,992
160	Oak Park, Ill.	4,996,948	38,500	97.92	4,707,723	91.55	327,725	6.37	2,458,210	47.80	415,513	415,513
161	Kenosha, Wis.	2,598,705	319,957	57.35	2,552,662	50.16	366,000	7.19	2,900,500	56.99	406,500	406,500
162	Hammond, Ind.	2,523,464		50.08	1,588,464	31.53	935,000	18.56	2,364,873	46.94	116,240	8,833
163	Mount Vernon, N. Y.	10,198,491	305,652	208.51	8,403,892	166.80	2,101,251	41.71	8,593,560	170.57	417,187	199,104
164	Cedar Rapids, Iowa.	3,262,903	17,500	66.20	2,800,403	55.66	480,000	9.54	3,042,381	60.47	216,187	141,235

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.	\$7,396,989	\$1,503,000	\$178.27	\$8,095,989	\$162.17	\$804,000	\$16.10	\$6,231,511	\$124.82	\$965,000	\$2,772
166	New Castle, Pa.	2,853,996		57.26	2,853,996	57.26			2,480,611	49.77	300,000	258,000
167	Beaumont, Tex.	4,996,900	369,000	108.03	3,202,900	66.29	2,073,000	41.73	4,390,667	88.39	629,145	40,478
168	McKeesport, Pa.	2,712,274	69,549	56.66	2,374,823	48.37	407,000	8.29	2,257,756	45.99	351,000	23,634
169	York, Pa.	2,288,100	76,000	48.17	2,364,100	48.17			1,946,765	39.67	907,300	51,339
170	Haverhill, Mass.	1,959,000	264,000	45.36	2,096,000	42.77	127,000	2.59	1,454,438	29.68	398,000	35,917
171	Bay City, Mich.	4,588,300	586,000	106.07	2,929,300	60.05	2,245,000	46.02	4,192,870	85.95	142,500	72,232
172	Elmira, N. Y.	3,694,238	19,000	76.72	2,528,238	52.23	1,185,000	24.48	3,616,800	74.72	124,500	124,732
173	Charleston, W. Va.	3,638,730		75.55	3,638,730	75.55			2,771,362	57.54	465,500	148,128
174	Medford, Mass.	2,950,680	45,000	62.36	2,891,680	60.20	108,000	2.17	2,468,034	51.38	116,700	10,969
175	Galveston, Tex.	6,522,838	18,000	136.27	6,101,838	127.12	439,000	9.15	6,183,850	128.83	163,500	347,683
176	Pontiac, Mich.	5,111,550	109,100	110.01	3,933,550	82.89	1,287,000	27.12	4,341,701	91.49	162,750	68,683
177	Chelsea, Mass.	3,660,040	599,566	89.99	4,268,970	89.99			2,755,004	58.09	348,060	165,076
178	Stockton, Calif.	4,441,720		93.93	3,841,720	81.24	600,000	12.69	4,248,201	89.80	365,079	4,034
179	Perth Amboy, N. J.	7,190,400	739,359	168.23	5,215,759	110.65	2,714,000	57.58	5,428,663	115.13	623,200	94,063

¹ Sinking, public trust, and investment funds.

² Net debt is funded and floating debt less sinking fund assets.

³ Decrease.

⁴ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER, WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued
 [This table is presented in two sections, the first section beginning on p. 406. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued						NET DEBT ¹ AT CLOSE OF YEAR		INCREASE DURING YEAR IN—			
		Classified by creditor			Classified by purpose for which incurred			Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt ¹	
		The public	City funds with investments ¹	Per capita	General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total						Per capita

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued

180	Pittsfield, Mass.	\$2,595,000		\$55.07	\$1,075,200	\$35.55	\$919,800	\$19.52	\$2,495,000	\$52.95	\$129,400		\$129,400
181	Lexington, Ky.	2,272,010	\$239,418	53.55	2,511,428	53.55			1,713,923	36.55	\$160,000	\$65,079	\$104,921
182	Lima, Ohio.	8,553,235	184,512	187.04	7,603,366	132.75	1,134,351	24.28	5,158,050	111.05	\$240,750	105,178	\$345,926
183	Madison, Wis.	5,756,802	216,500	128.78	5,135,302	110.71	838,000	18.07	4,310,550	92.93	391,534	\$97,401	488,935
184	Newport News, Va.	3,232,500	23,500	70.42	2,956,000	63.93	300,000	6.49	2,572,022	55.62	\$334	82,405	\$82,739
185	Montgomery, Ala.	5,928,246		128.30	4,943,246	106.98	985,000	21.32	3,855,485	83.44	109,250	4,514	104,736
186	Greensboro, N. C.	7,689,771	249,392	171.85	6,302,163	136.42	1,637,000	35.44	3,957,392	85.66	258,564	55,789	202,775
187	East Chicago, Ind.	3,998,086	50,000	88.81	2,063,086	46.26	1,985,000	43.55	3,925,517	86.12	1,917,000	25,192	1,942,192
188	New Rochelle, N. Y.	7,091,916	245,000	165.46	7,336,916	165.46			5,878,251	132.56	1,741,000		1,741,000
189	Columbus, Ga.	2,284,261	41,000	52.56	2,040,261	46.11	285,000	6.44	2,250,729	60.87	\$70,500	3,025	\$73,525
190	Evanston, Ill.	4,083,379	7,500	93.22	3,612,229	82.31	478,650	10.91	2,638,551	60.13	256,033		256,033
191	Pueblo, Colo.	5,491,056	249,000	131.09	4,180,239	95.47	1,559,817	35.62	3,157,911	72.12	\$58,609	\$4,490	\$64,119
192	Fitchburg, Mass.	3,050,800	79,000	71.64	2,681,500	61.38	448,300	10.26	2,450,757	66.10	\$30,100	\$43,035	12,935
193	San Jose, Calif.	2,652,786	62,717	60.13	2,615,503	60.13			2,565,094	68.97	\$137,891	7,241	\$145,132
194	Waco, Tex.	3,549,749	347,700	90.13	3,070,300	71.14	821,149	18.99	3,098,440	71.65	348,800	112,664	236,136
195	Muskegon, Mich.	4,086,244	363,368	103.27	3,894,883	90.30	554,729	12.87	3,090,580	71.94	217,938	1,119	216,819
196	Brookline, Mass.	1,918,235		44.70	1,383,935	32.25	534,400	12.45	1,918,235	44.70	232,855		232,855
197	Salem, Mass.	2,678,130	3,385	62.60	2,200,015	51.36	481,500	11.24	2,258,985	62.74	\$70,500	\$495	\$70,005
198	Jamestown, N. Y.	3,928,339		91.81	2,678,839	62.60	1,249,500	29.20	3,422,866	79.98	\$102,980	7,398	\$110,318
199	Butte, Mont.	2,454,306	80,363	59.34	2,534,669	59.34			1,703,668	39.89	\$37,260	20,196	\$57,456
200	Williamsport, Pa.	1,292,773	10,000	30.54	1,302,773	30.54			1,065,605	24.98	\$40,000	\$1,878	\$38,322
201	Muncie, Ind.	1,428,006		33.61	1,357,006	31.94	71,000	1.67	1,381,302	32.51	85,000	\$40,365	125,365
202	Hamilton, Ohio	4,794,501	265,102	119.43	3,185,603	75.20	1,874,000	44.24	3,604,363	85.08	\$124,320	139,791	\$264,111
203	Lorain, Ohio	5,186,820	405,434	132.33	4,881,871	115.52	710,383	16.81	3,954,319	93.57	\$420,376	68,155	\$362,221
204	Everett, Mass.	2,459,200	217,300	63.48	2,046,500	62.77	30,000	0.71	1,715,796	40.69	\$57,590	20,166	\$77,746

206	Chilcopee, Mass.	1,901,850	4,000	48.34	1,536,600	36.53	370,250	8.80	1,806,850	42.98	19,080		19,080
206	Springfield, Mo.	715,421		17.07	715,421	17.07			712,735	17.01	2,621	* 101,947	96,428
207	Battle Creek, Mich.	1,477,080		35.60	1,477,080	35.60			858,042	19.10	4,435	4,038	* 47,478
208	Durham, N. C.	6,097,656	142,500	131.06	4,027,156	92.18	2,143,000	51.88	2,968,626	69.07	1,130,957	28,349	1,062,608
209	Columbia, S. C.	3,674,961	72,000	90.91	3,023,861	73.35	724,000	17.56	2,470,547	59.93	144,000	47,960	96,020
210	Dubuque, Iowa	4,246,104		108.81	3,534,104	93.74	412,000	10.07	3,933,208	71.71	362,500	32,830	329,670
211	Stamford, Conn.	4,667,622		114.71	4,667,622	114.71			3,856,738	94.70	1,538,268	82,329	1,455,939
212	Joliet, Ill.	3,125,094	309,100	82.17	2,947,160	72.63	267,034	6.54	1,637,150	40.35	98,640		98,640
213	Aurora, Ill.	2,906,911	130,200	75.82	2,363,446	58.71	676,665	16.81	1,328,161	32.99	79,890	* 47,692	127,822
214	Superior, Wis.	2,078,692	57,700	53.85	2,136,392	53.85			2,120,043	53.44	* 116,500	* 37,476	* 79,024
215	Council Bluffs, Iowa	2,181,900	15,000	55.46	1,687,900	42.61	609,000	12.85	3,026,721	51.16	33,770	11,988	21,791
216	Rock Island, Ill.	1,732,698	20,000	44.48	1,659,598	42.12	85,100	2.36	444,926	11.39	12,300	100	* 12,000
217	Taunton, Mass.	3,312,875	150,800	88.09	2,190,030	55.44	1,283,945	32.85	2,043,824	51.98	653,400	40,359	* 105,759
218	Portsmouth, Ohio	4,893,629	817,455	131.02	4,193,785	107.39	927,299	33.79	3,202,417	81.98	* 131,764	17,318	* 149,079
219	Quincy, Ill.	1,013,832		26.14	1,013,832	26.14			162,500	4.19	* 34,500		* 34,500
220	New Brunswick, N. J.	4,405,750	418,782	127.01	4,386,532	115.48	438,000	11.53	3,167,764	83.40	700,400	* 11,375	711,775
221	Austin, Tex.	3,203,084	50,000	86.25	1,986,498	52.67	1,266,586	33.58	2,968,194	78.70	* 107,500	50,986	* 158,436
222	Ogden, Utah	5,052,809	249,462	143.82	4,391,413	119.11	910,938	24.71	3,626,283	98.36	362,968	21,447	341,521
223	Kokomo, Ind.	636,500		17.27	636,500	17.27			612,389	16.62	* 36,100	1,180	* 37,280
224	Easton, Pa.	3,911,700	41,400	107.39	3,953,100	107.39			3,610,040	95.36	677,000	* 43,012	720,012
225	Waterloo, Iowa	3,027,118		82.39	2,643,873	71.96	383,245	10.43	2,742,183	74.68	* 23,176	* 31,081	7,905
226	Wilmington, N. C.	3,457,956	28,500	95.08	2,916,956	78.60	567,500	15.45	3,042,271	82.96	11,226	9,647	1,579
227	Danville, Ill.	2,327,137	36,800	64.56	2,393,937	64.56			991,432	27.08	* 32,248		* 32,248
228	Hazleton, Pa.	2,326,500		64.37	2,326,500	64.37			2,286,836	63.27	567,000	9,552	567,448
229	Auburn, N. Y.	1,377,639	88,072	40.90	1,194,711	33.45	266,000	7.45	936,628	26.22	* 11,729	* 6,812	* 4,917
230	Poughkeepsie, N. Y.	3,828,291	145,697	111.38	3,023,388	84.74	950,500	26.64	2,572,795	72.11	* 81,960	12,743	* 44,603
231	Orange, N. J.	3,332,905	924,699	120.34	3,817,604	107.91	440,000	12.44	2,398,678	67.80	876,125	31,012	845,113
232	Petersburg, Va.	3,209,483	749,000	111.96	3,483,483	98.63	475,000	13.43	2,866,219	81.07		78,171	* 78,171
233	Amsterdam, N. Y.	2,409,371		68.29	2,046,371	58.00	363,000	10.29	2,119,911	60.08	465,500	56,228	* 121,773
234	Waltham, Mass.	1,772,000	13,000	51.02	1,649,000	47.13	136,000	3.89	1,415,001	40.44	* 6,000	2,571	* 8,571
235	Norristown, Pa.	1,129,700	51,505	33.91	1,181,205	33.91			958,969	27.53	* 72,500	* 868	* 71,632
236	Lewiston, Me.	1,442,500		41.86	773,500	22.45	669,000	19.42	1,437,000	41.71	* 36,500	* 1,500	* 35,000
237	Green Bay, Wis.	2,897,428	6,000	83.80	1,929,428	52.37	944,000	27.53	2,658,750	77.54	* 109,950		* 109,950
238	Sheboygan, Wis.	1,110,371	164,650	38.02	1,141,321	34.03	133,700	3.99	1,115,700	33.27	* 13,850		* 13,850
239	Moline, Ill.	1,504,958	49,100	46.42	1,430,531	42.73	123,627	3.69	428,305	12.79	* 61,775	843	* 62,618
240	Oshkosh, Wis.	1,539,975	130,500	60.29	1,010,475	30.42	660,000	19.87	1,664,000	50.09	126,000		126,000
241	Egin, Ill.	1,809,020	49,500	66.39	1,672,927	50.75	185,898	5.04	1,132,634	34.36	646,585	315	646,270
242	Watertown, N. Y.	3,361,387	104,219	105.93	2,660,406	81.33	805,000	24.51	3,153,662	96.40	4,300	* 68,200	70,502
243	Muskogee, Okla.	3,301,555	1,360,342	145.68	3,553,686	111.98	1,078,211	33.69	2,380,945	74.40	* 34,134	101,423	* 135,557
244	La Crosse, Wis.	1,963,445	327,000	75.29	1,702,445	55.96	588,000	19.33	1,421,000	46.71	* 86,000	* 29,000	* 57,000
245	Newburgh, N. Y.	1,821,343		59.88	925,437	30.42	895,906	29.45	1,120,185	36.83	11	* 10,654	* 10,654
246	Lynchburg, Va.	3,333,800	849,000	137.59	2,579,800	84.86	1,063,000	52.73	2,812,311	92.51	117,158		* 117,158
247	Colorado Springs, Colo.	5,996,240	62,475	201.25	2,322,933	77.16	3,735,782	124.09	5,251,778	174.45	1,993,000	29,765	1,963,235

¹ Sinking, public trust, and investment funds.

² Net debt is funded and floating debt less sinking fund assets.

³ Decrease.

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925

[This table is presented in two sections, the second section beginning on p. 430. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings †	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
Grand total.....		\$3,368,837,350	\$2,987,369,056	\$79,642,568	\$59,169,911	\$474,256,894	\$799,441,581	\$79,097,274	\$874,058,824	\$31,316,202	\$184,136,217
Group I.....		\$3,844,812,563	1,202,585,685	39,421,866	30,706,387	221,931,786	344,703,805	47,047,884	253,773,216	24,033,530	93,578,154
Group II.....		640,649,006	424,531,511	11,832,126	5,385,601	58,910,862	100,944,253	19,994,167	111,335,517	2,143,900	35,964,025
Group III.....		1,085,227,163	762,893,086	14,511,467	12,770,594	120,653,798	189,835,484	6,285,875	263,077,987	3,529,200	33,992,887
Group IV.....		517,227,329	387,591,885	10,010,739	7,152,284	45,145,102	102,022,051	4,885,835	161,342,190	1,295,107	14,441,891
Group V.....		280,921,289	209,796,889	3,806,370	3,157,045	27,615,336	61,935,988	883,523	84,629,914	313,465	6,158,360

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y. ¹	\$2,124,289,786	-----	-----	-----	-----	-----	-----	-----	-----	-----
2	Chicago, Ill.....	214,819,393	\$199,813,424	\$5,087,500	\$895,500	\$53,418,544	\$53,898,400	\$5,596,425	\$3,500	-----	\$34,228,800
3	Philadelphia, Pa.....	378,285,616	246,676,625	6,916,573	6,873,888	31,047,505	91,690,283	10,803,909	46,901,000	\$10,415,038	19,310,646
4	Detroit, Mich.....	209,507,660	162,954,536	1,538,915	3,579,500	45,235,878	13,408,915	5,288,854	48,172,850	5,243,000	9,624,000
5	Cleveland, Ohio.....	180,892,249	127,558,473	3,857,583	1,519,000	9,501,102	49,114,152	5,893,420	31,134,844	3,864,492	11,046,000
6	St. Louis, Mo.....	33,308,000	22,633,000	1,271,616	765,080	3,729,936	9,844,384	2,753,744	2,309,000	-----	791,240
7	Baltimore, Md.....	136,883,590	90,698,126	2,500,000	2,781,340	31,578,837	26,043,333	652,000	16,981,576	-----	1,971,114
8	Boston, Mass.....	136,304,201	89,379,501	2,500,500	3,176,000	22,781,000	32,131,901	2,504,500	15,072,800	277,000	7,388,300
9	Los Angeles, Calif.....	174,522,440	86,802,780	3,629,000	4,498,500	15,535,328	8,947,487	-----	42,460,937	2,791,000	1,123,500
10	Pittsburgh, Pa.....	102,834,456	94,090,616	3,402,260	1,152,700	1,762,500	50,094,775	2,365,412	19,954,000	-----	2,361,600
11	San Francisco, Calif.....	78,626,000	33,885,000	7,200,000	4,030,000	3,000,000	102,000	3,853,000	11,059,000	-----	680,000
12	Buffalo, N. Y.....	74,530,176	58,143,604	1,517,919	1,434,884	4,343,158	9,368,175	7,336,620	19,723,709	677,000	5,022,954

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$39,224,490	\$38,004,490	-----	\$417,650	\$18,431,180	\$7,316,000	\$1,381,976	\$6,673,174	\$93,000	\$2,185,500
14	Washington, D. C.....	105,800	-----	-----	-----	-----	-----	-----	-----	-----	-----
15	Newark, N. J.....	87,755,267	69,563,267	\$2,734,625	1,000,000	11,309,000	8,343,415	5,762,255	16,395,250	360,000	4,802,245
16	Minneapolis, Minn.....	61,573,110	57,063,110	411,500	325,000	2,916,347	17,637,206	1,293,000	17,026,000	318,000	7,086,277
17	New Orleans, La.....	51,780,360	20,997,218	821,511	65,709	8,242,500	7,414,438	33,900	107,060	43,700	272,821

18	Cincinnati, Ohio	120,937,349	76,517,562	2,992,755	1,973,372	2,189,022	33,214,723	5,985,676	12,347,223	117,700	7,970,800
19	Kansas City, Mo.	37,442,933	24,197,633	125,000	423,000	1,950,000	3,632,405	300,000	16,023,000	250,000	1,046,275
20	Seattle, Wash.	73,095,973	25,647,340	1,133,040	1,750,796	1,750,796	8,153,892	8,667	9,431,730		4,283,890
21	Indianapolis, Ind.	32,711,969	32,601,059	1,247,600	682,770	2,420,767	5,674,506	1,463,338	9,421,489	625,000	3,513,300
22	Rochester, N. Y.	61,883,761	34,714,481	677,200	57,500	3,241,400	872,830		10,322,100	131,500	945,000
23	Jersey City, N. J.	84,138,574	54,219,241	1,698,893	365,800	459,850	6,694,938	2,815,350	18,523,500	225,000	2,574,644

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.	\$18,275,634	\$13,458,234			\$7,148,000		\$985,000	\$2,374,061	\$275,000	\$588,173
25	Toledo, Ohio	29,467,075	36,954,505	\$1,692,000	\$1,338,875	3,577,915	\$9,581,267	369,500	12,374,944	68,000	3,646,000
26	Portland, Oreg.	46,003,104	17,716,492		817,500		3,748,000	200,000	3,479,424		2,038,000
27	Akron, Ohio	40,291,337	30,989,337	967,500	194,200	10,298,810	10,511,320		7,054,188		16,000
28	Denver, Colo.	88,126,700	16,553,100	800,000		1,364,100	4,458,600		8,489,600		172,200
29	Columbus, Ohio	49,386,935	39,060,069	689,000	805,000	5,033,000	6,730,450	105,000	10,069,518	15,000	787,500
30	Providence, R. I.	34,338,000	19,770,000		268,000	6,059,000	4,920,000		6,217,000		300,000
31	Oakland, Calif.	13,935,628	11,827,362	1,199,315	48,138	931,225			9,102,086		548,600
32	St. Paul, Minn.	41,354,060	26,910,000	288,000	323,000	4,062,000	1,849,000	250,000	8,546,000	600,000	932,000
33	Atlanta, Ga.	12,928,500	11,018,500			1,902,000	3,286,000	100,000	3,838,000		
34	Omaha, Nebr.	39,374,687	27,353,807	115,000	587,000	5,719,000	8,561,437		9,812,816	100,000	1,720,600
35	Birmingham, Ala.	16,318,432	13,772,432	12,000	521,000	780,000	21,500	9,000	6,527,000	637,000	10,000
36	San Antonio, Tex.	14,937,250	13,829,250		357,500	2,270,000	4,490,500	91,000	3,318,750		272,500
37	Worcester, Mass.	12,764,700	7,322,000	600,000	18,500	4,480,500	495,500	62,000	1,367,000		308,500
38	Dallas, Tex.	21,105,000	13,854,000	426,000	363,000	2,081,000	4,017,500	282,500	5,249,000		1,142,000
39	Richmond, Va.	34,268,728	23,494,198	1,039,600	94,000	8,440,500	5,125,921		4,385,395	65,000	53,500
40	Syracuse, N. Y.	23,469,020	19,348,270	920,000	124,750	2,689,500	3,369,193		6,962,962	56,000	908,700
41	New Haven, Conn.	11,159,000	10,796,000	245,000	333,500	1,468,000	5,648,500		720,000	50,000	2,072,250
42	Memphis, Tenn.	27,430,800	16,022,600		360,000	1,195,000	4,219,000	607,000	5,371,000	140,000	1,255,600
43	Dayton, Ohio	18,901,749	15,569,449		317,200	1,536,750	5,217,289	190,000	5,019,080		170,500
44	Norfolk, Va.	37,849,050	18,079,947	58,868	408,500	1,522,579	9,431,384	100,000	3,200,746		261,212
45	Houston, Tex.	24,845,551	19,492,051	40,000	207,000	2,994,500	7,324,216	107,400	4,877,186	528,000	1,170,250
46	Bridgeport, Conn.	11,813,693	11,188,693	45,000	172,000	2,492,000	2,611,000	360,000	4,052,000		804,000
47	Youngstown, Ohio	16,636,227	14,062,891	84,000	127,000	522,574	4,790,659	426,500	4,552,500	25,000	458,771
48	Hartford, Conn.	13,124,929	13,509,929	1,570,000			2,528,000		8,185,948		302,500
49	Fort Worth, Tex.	13,012,536	9,183,536		895,000	2,041,000	2,887,673	20,000	2,501,965		162,898
50	Grand Rapids, Mich.	13,441,500	10,498,500			671,000	3,032,400		5,083,300	40,000	100,000
51	Springfield, Mass.	15,817,027	13,128,027	631,750	128,440	835,500	7,489,900	12,600	7,489,160		167,350
52	Scranton, Pa.	5,460,900	4,927,900		31,000	87,600	989,400		2,075,000		
53	Paterson, N. J.	16,240,364	13,833,364	266,000	95,000	3,122,820	2,828,086		7,025,500	48,000	263,000

¹ Exclusive of school and other departmental buildings.

² Includes \$2,124,289,786 not shown in detail.

³ Detail not available.

GENERAL TABLES

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 430. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60.]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings ¹	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
54	Des Moines, Iowa.....	\$16,666,522	\$8,716,502	\$684,000	\$94,000	\$203,000	\$1,233,040	\$95,000	\$5,977,462		\$402,000
55	Nashville, Tenn.....	12,908,665	10,437,655		95,000	2,169,000	5,220,000	38,000	1,205,000	\$144,000	120,955
56	Trenton, N. J.....	14,004,884	10,145,866	700,000	872,700	545,918	2,115,188	165,800	5,493,050	115,000	447,110
57	Salt Lake City, Utah.....	10,952,400	6,353,200		22,000	1,230,875	1,238,325		8,616,000		245,000
58	Fall River, Mass.....	12,980,800	10,736,800		109,000	3,282,000	3,237,000		2,872,000	75,000	299,300
59	Camden, N. J.....	16,285,315	13,206,115	104,000	402,550	1,784,123	3,850,692	108,000	3,761,250		671,000
60	Flint, Mich.....	17,001,305	13,499,805		164,500	3,812,000	1,522,905	500,000	6,769,400		574,000
61	Wilmington, Del.....	10,400,150	6,680,150	760,000	530,500		40,000		869,000	200,000	780,000
62	New Bedford, Mass.....	13,981,735	11,607,000	123,000	233,000		2,813,000		2,734,000	173,000	277,000
63	Cambridge, Mass.....	9,596,050	8,487,550			1,535,500	3,724,250	333,500	844,700		1,488,600
64	Erie, Pa.....	9,471,724	9,161,724	18,000	152,953	865,448	2,143,933		3,255,000		189,390
65	Tulsa, Okla.....	16,909,540	7,760,238	80,000	403,000	2,635,000	55,012		4,107,452	4,000	313,500
66	Albany, N. Y.....	17,364,910	13,906,010	388,000	326,400	1,333,092	6,966,033		3,681,980	50,000	733,775
67	Kansas City, Kans.....	19,957,612	12,595,132	220,000	160,000	434,932	1,585,636	30,000	2,976,600		978,243
68	Yonkers, N. Y.....	19,230,790	16,253,590	140,800	70,300		212,230	67,500	7,010,410		34,750
69	Reading, Pa.....	6,751,500	6,270,500	11,000	74,500	781,700	1,127,000	24,000	4,027,500		112,000
70	Duluth, Minn.....	11,395,299	7,769,299	127,249		600,000	160,000	15,000	3,725,000		980,000
71	Lowell, Mass.....	5,894,670	4,813,920		111,700	818,500	1,432,300		2,004,750		157,370
72	Spokane, Wash.....	6,380,635	4,227,635	14,000			1,509,000		1,650,035		984,600
73	Elizabeth, N. J.....	9,123,025	9,067,025		160,500	541,644	4,038,978		4,229,850	6,000	1,500
74	Canton, Ohio.....	17,680,569	14,819,959	7,800	364,300	3,035,821	3,827,014	20,000	7,484,524		59,000
75	San Diego, Calif.....	15,498,522	4,838,088		98,000	401,141	248,125		2,788,697		1,298,625
76	Oklahoma City, Okla.....	15,308,563	9,188,963	30,000	466,000	2,118,000	205,000	90,000	4,967,163		1,030,000
77	Tacoma, Wash.....	12,600,438	3,646,943	633,000		175,000	872,000		2,064,453		2,490

78	Lynn, Mass.	4,356,490	4,785,100	53,500	1,085,900	1,290,900	2,020,500	300	94,000
79	Waterbury, Conn.	14,033,398	6,850,398	240,000	804,000	1,790,000	2,596,398		356,000
80	Utica, N. Y.	8,046,526	8,405,476	8,000	175,080	1,032,431	2,343,915	79,900	406,125
81	El Paso, Tex.	7,967,000	6,036,000		40,000	1,310,000	1,345,000	2,462,000	35,000

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$1,613,000	\$1,613,000	\$134,000		\$187,000	\$269,000		\$912,000	\$4,000
83	Fort Wayne, Ind.	4,556,000	4,061,500		\$48,000		90,500		3,782,000	90,000
84	Jacksonville, Fla.	10,712,245	6,178,745		250,000	1,599,000	2,082,000		1,925,245	145,000
85	Knorrville, Tenn.	13,851,482	7,661,482	417,000	85,000	426,000	4,561,732	\$60,000	756,750	100,000
86	Evansville, Ind.	4,044,800	2,191,500	38,000	47,000				1,991,500	116,000
87	Lawrence, Mass.	5,394,020	5,024,020	555,000	73,000	563,500	1,542,500	182,000	1,719,500	388,520
88	Savannah, Ga.	4,012,309	3,761,309			812,500	202,108		265,200	
89	Schenectady, N. Y.	8,676,192	8,046,192		132,500	1,071,612	2,309,380		3,074,700	573,500
90	Allentown, Pa.	4,512,600	4,423,000			350,200	32,300		3,023,500	10,600
91	Wichita, Kans.	8,887,967	8,348,967	100,000	29,500	39,500	2,028,623	10,000	2,053,350	541,991
92	Bayonne, N. J.	12,622,446	8,494,830	51,000	95,149		748,066		4,761,680	184,426
93	Long Beach, Calif.	13,459,323	7,206,058	553,150	214,000	354,250		97,000	4,814,846	878,662
94	Tampa, Fla.	9,179,235	5,218,735	206,000	100,000	280,000	425,000	50,000	1,593,735	200,000
95	Harrisburg, Pa.	7,073,800	5,465,100		58,600	658,200	1,130,200		3,194,500	273,000
96	Manchester, N. H.	5,463,000	4,298,334		158,000	40,000	1,736,500	28,000	3,327,834	8,000
97	Peoria, Ill.	1,940,167	1,940,167		122,000	87,600	821,843		717,569	178,955
98	South Bend, Ind.	5,256,221	4,206,221						3,141,000	37,221
99	Hamtramck, Mich.	5,565,838	5,204,838	58,000	55,000	285,816	1,438,842	193,000	3,094,500	
100	St. Joseph, Mo.	3,224,855	3,224,505	750,000	240,000	952,000	65,000	105,000	929,005	
101	Wilkes-Barre, Pa.	4,240,043	4,114,043			10,367	1,667,619		574,500	607,272
102	Gary, Ind.	3,075,000	2,812,500		78,500				2,069,000	635,000
103	Rockford, Ill.	4,245,434	3,647,034		60,000	242,010	2,186,274		1,095,000	46,250
104	Sioux City, Iowa	3,928,000	3,828,000		377,000	180,000	854,000		2,167,000	250,000
105	Portland, Me.	10,767,443	5,668,943	1,000,000	70,000	2,000	244,900		3,079,000	110,000
106	Little Rock, Ark.	5,512,137	3,602,137			164,300	2,713,950		607,548	
107	Charleston, S. C.	10,753,742	3,080,000			746,000	1,761,000		573,000	
108	Sacramento, Calif.	12,615,420	8,325,500	321,100		115,000	40,000		5,367,000	507,500
109	Troy, N. Y.	7,347,066	5,539,715	375	350,871	133,010	2,967,768		1,024,371	496,250
110	Binghamton, N. Y.	6,348,672	6,248,672	40,500	69,000	269,454	1,854,080	1,254,250	2,851,450	15,000
111	Saginaw, Mich.	6,271,500	5,264,500			1,037,500	1,978,000		2,163,000	10,000
112	Johnstown, Pa.	7,183,500	7,183,500			1,894,000	1,645,500		3,041,000	400,000
113	East St. Louis, Ill.	8,535,401	2,823,401			298,017	853,912		597,247	711,225
114	Terre Haute, Ind.	2,493,000	2,153,000		136,000		180,000		815,000	342,000
115	Pawtucket, R. I.	9,534,000	7,252,000	56,000	83,000	1,665,000	2,143,000		2,154,000	151,000
116	Highland Park, Mich.	9,547,676	8,182,950		168,000	1,057,000	2,020,950	1,010,000	4,542,000	400,000

1 Exclusive of school and other departmental buildings.

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 430. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings ¹	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
117	Lansing, Mich.....	\$9,088,000	\$3,606,900	\$18,000	\$10,000	\$1,121,000	\$2,329,000				\$10,200
118	Passaic, N. J.....	8,569,750	5,824,760		59,000	141,500	1,903,000	\$6,000		\$2,051,750	217,000
119	Springfield, Ohio.....	4,531,370	4,248,370	10,000	42,150	597,681	1,829,186	15,000		1,678,853	30,500
120	Chester, Pa.....	4,423,605	3,897,105	164,000	164,100	148,890	948,980	65,000		1,915,500	219,155
121	Hoboken, N. J.....	12,299,124	11,776,124	125,000	221,147	3,040,574	3,571,396			3,737,635	163,000
122	Racine, Wis.....	3,844,200	2,598,200		56,000	154,000	664,000			1,411,000	41,200
123	Winston-Salem, N. C.....	11,682,105	8,527,381	73,000	84,000	605,278	3,893,105	137,000		2,578,000	111,000
124	New Britain, Conn.....	5,393,000	3,918,000	215,000		1,350,000	106,000	50,000		2,000,000	198,000
125	Chattanooga, Tenn.....	7,902,943	6,174,849	222,000	70,000	1,175,000	1,757,453	176,898		2,311,500	462,000
126	Altoona, Pa.....	4,755,521	4,012,521		11,000	300,000	1,501,521			2,200,000	
127	Mobile, Ala.....	5,305,635	2,505,335		405,000	248,200	1,052,700	75,000		579,810	
128	Berkeley, Calif.....	3,293,455	3,207,694	76,173	101,521	337,500				2,692,500	
129	Brockton, Mass.....	4,417,200	2,858,400		71,000	1,074,100	697,800			899,500	39,000
130	Springfield, Ill.....	2,424,116	1,527,103		60,000	131,147	737,700			545,593	34,896
131	Bethlehem, Pa.....	7,552,900	5,740,500		21,000	172,000	1,506,600			3,840,900	
132	Huntington, W. Va.....	2,627,405	2,537,405	205,000	47,000	105,000		351,244		1,791,500	
133	Cicero, Ill.....	3,493,807	3,369,506			152,254	1,982,080			950,672	284,500
134	Quincy, Mass.....	3,415,000	3,135,000		145,000	723,000		293,000		1,241,000	7,000
135	Lincoln, Nebr.....	5,259,711	4,816,428			115,000	1,852,700	100,000		2,549,228	27,500
136	Holyoke, Mass.....	4,359,000	2,441,000	33,988	132,546	298,447	1,497,000	81,884		201,064	139,246
137	East Orange, N. J.....	7,626,087	6,116,087			990,700	2,120,142			1,890,245	74,000
138	Portsmouth, Va.....	9,166,200	5,801,200			125,100	1,581,000	150,000		913,400	
139	Covington, Ky.....	2,851,058	689,258			7,500	175,058			348,000	95,000
140	Macon, Ga.....	2,773,103	2,004,103		32,050	358,000	522,000	246,000		661,440	13,613
141	Roanoke, Va.....	6,239,100	6,014,100	380,000	160,000	775,000	2,109,000	40,000		1,900,000	183,100

142	Jackson, Mich.....	4,908,000	2,699,628			1,064,000	1,463,637	193,000	911,988		
143	Shreveport, La.....	4,475,151	2,982,901	192,000	354,250	704,250	392,997		1,890,904	254,000	316,000
144	Fresno, Calif.....	2,090,880	2,973,590	37,000		660,600			2,246,000		30,000
146	Niagara Falls, N. Y.....	11,605,839	9,708,809	530,800	42,500	2,181,945	1,604,715	825	4,004,119		298,800
146	Lakewood, Ohio.....	9,783,431	9,578,658	25,000	229,000	753,896	2,998,667		4,061,500	170,000	494,000
147	Lancaster, Pa.....	2,041,000	2,633,000		63,200	288,000			161,800		5,000
148	Wheeling, W. Va.....	4,479,256	2,413,266		42,600	14,800	1,706,000		631,766		
149	Pasadena, Calif.....	10,437,944	7,942,124	1,960,988	248,450	572,750	1,359,437		3,453,394	48,000	264,905
150	Topeka, Kans.....	2,809,071	1,718,735			149,619	1,452,182		40,334		
151	Wichita Falls, Tex.....	4,851,639	2,682,054	4,500	4,500	1,022,691	597,513	100,000	1,708,709	3,007	47,484
152	Augusta, Ga.....	2,749,644	2,019,644				213,834	95,000	337,810		
153	Kalamazoo, Mich.....	2,805,685	2,475,535		15,750	148,811	1,190,100		1,982,486		30,000
154	Newton, Mass.....	4,939,000	4,528,000		42,000	1,163,000	1,393,000		1,879,000	12,000	
155	Atlantic City, N. J.....	18,459,450	13,649,450	844,000	687,000	2,183,000	3,374,450	113,000	3,929,000	30,000	1,421,000
156	Decatur, Ill.....	2,945,866	2,245,138		25,000	48,748	973,463		1,007,526		100,400
157	Davenport, Iowa.....	2,042,500	2,383,800		70,000	305,000	370,000		1,372,000	180,000	186,800
158	Charlotte, N. C.....	9,067,665	6,616,965	845,165		920,000	479,500		2,060,000		
159	Malden, Mass.....	2,615,000	2,603,800		23,000	862,000	676,000	9,000	843,600		186,000
160	Oak Park, Ill.....	4,514,235	2,882,210		60,000	139,100	1,842,500		1,554,400		248,000
161	Kenosha, Wis.....	2,900,500	2,634,500		50,000	35,000	375,000		2,036,500		135,000
162	Hammond, Ind.....	2,387,790	1,339,780		69,000	4,000			1,132,780		119,000
163	Mount Vernon, N. Y.....	9,737,261	7,538,030	279,000	248,000	1,192,000	2,176,000		2,122,050	134,000	32,000
164	Cedar Rapids, Iowa.....	2,273,484	2,793,484		14,500	220,000	610,000		1,923,984		25,000

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.....	\$7,980,000	\$1,620,000		\$125,000	\$645,000	\$400,000		\$450,000		
166	New Castle, Pa.....	2,819,704	2,819,704			357,767	901,937		1,560,000		
167	Beaumont, Tex.....	5,184,400	3,099,400	\$34,000	89,000	524,000	904,000		1,147,400	\$29,000	\$142,500
168	McKeesport, Pa.....	2,781,823	2,099,823		42,000	120,000	318,000	\$20,000	1,217,000		
169	York, Pa.....	2,364,100	2,239,900		31,000	795,000	408,600	7,500	895,500		39,000
170	Haverhill, Mass.....	1,923,000	1,796,000	37,000	3,000	144,000	682,000	33,000	768,000		22,000
171	Bay City, Mich.....	5,174,300	2,929,300	60,000		38,000			2,345,000	17,500	200,000
172	Elmira, N. Y.....	8,616,800	2,400,500	115,000		200,000	1,248,800		653,000	40,000	10,000
173	Charleston, W. Va.....	2,629,000	3,379,000	500,000		180,000	657,500		1,961,500		
174	Medford, Mass.....	2,695,650	2,591,650	110,000	25,700	666,000	326,500		1,288,950		154,500
175	Galveston, Tex.....	6,464,500	4,437,500	218,000	58,500	150,000	2,325,500		1,168,000		
176	Pontiac, Mich.....	5,230,650	3,883,650		67,000	67,000	313,700	75,000	2,241,000		150,000
177	Chelsea, Mass.....	3,338,970	3,338,970		36,320		830,500		1,424,750		1,043,200
178	Stockton, Calif.....	4,385,652	3,862,052	523,600	105,140	853,400	225,290		1,638,802		45,000
179	Perth Amboy, N. J.....	7,186,150	4,450,150	35,000	154,500	420,750	1,943,000		1,404,900	1,000	201,000

1 Exclusive of school and other departmental buildings.

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 430. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings †	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
180	Pittsfield, Mass.....	\$2,495,000	\$1,575,200			\$475,000	\$544,800		\$466,000		\$15,400
181	Lexington, Ky.....	2,322,928	2,021,928	\$450,000		383,000	609,928		506,000		58,000
182	Lima, Ohio.....	8,665,126	7,512,326	13,000	\$82,000	2,926,581	2,611,493		1,283,852		
183	Madison, Wis.....	5,868,368	5,030,368			928,000	1,865,700	\$30,000	1,890,668		94,000
184	Newport News, Va.....	3,056,000	2,756,000	25,000		75,000	711,000	25,000	940,000		
185	Montgomery, Ala.....	5,201,240	3,077,240		3,500	245,000	1,512,740		900,000		41,000
186	Greensboro, N. C.....	7,939,163	6,079,163		396,000	571,000	3,902,000		1,150,163		
187	East Chicago, Ind.....	3,984,865	1,721,365		8,365				1,353,000		360,000
188	New Rochelle, N. Y.....	6,568,573	6,561,773		101,000	1,401,322	311,700		2,858,676	\$990	31,000
189	Columbus, Ga.....	2,292,600	1,565,100		72,000	248,200	516,300	62,000	565,600		101,000
190	Evanston, Ill.....	3,790,879	3,312,229	16,000		396,423	713,255		1,784,051		293,500
191	Pueblo, Colo.....	6,579,404	3,664,404	180,000		673,000	2,309,300		841,104		334,000
192	Fitchburg, Mass.....	2,479,800	2,031,500		5,000		573,400	25,000	671,000		
193	San Jose, Calif.....	2,592,690	2,592,690	30,250	92,750	566,625	207,375		1,583,715		74,250
194	Waco, Tex.....	3,820,300	2,753,800		27,000	511,500	731,000		1,269,300		160,000
195	Muskegon, Mich.....	4,449,612	3,424,883			578,038	1,284,947		1,081,845		100,000
196	Brookline, Mass.....	1,918,235	1,383,835			128,800	225,000		872,800	44,475	77,760
197	Salem, Mass.....	2,266,000	1,784,500		13,000	235,500	587,000		923,000		1,000
198	Jamesstown, N. Y.....	3,893,292	2,643,792	65,000	17,000	277,500	712,626	72,666	1,465,000		34,000
199	Butte, Mont.....	2,067,669	541,669			19,012	283,969		234,551		
200	Williamsport, Pa.....	1,294,600	1,230,600		40,000	186,580	265,620		621,500		38,000
201	Muncie, Ind.....	1,428,006	1,207,595	125,000	51,267			10,000	930,000		
202	Hamilton, Ohio.....	5,056,440	2,924,230		98,300	414,923	1,396,594		779,336	15,000	
203	Lorain, Ohio.....	5,581,748	4,878,248	30,000	173,000	110,398	1,937,525	1,000	1,747,725		227,500
204	Everett, Mass.....	2,076,500	2,046,500	99,400	10,000	632,900	387,200		852,000	16,000	44,000

205	Chicopee, Mass.....	1,806,850	1,424,800			861,200	440,900		582,800		31,000
206	Springfield, Mo.....	715,008	715,008		10,000	34,000	10,000		582,378		78,680
207	Battle Creek, Mich.....	1,477,960	1,477,960	200,000		850,000	538,000		864,080		
208	Durham, N. C.....	4,979,430	3,545,450		100,000	554,658	2,027,232		776,885		
209	Columbia, S. C.....	2,892,000	1,318,000			184,000	486,000		648,000		
210	Dubuque, Iowa.....	3,925,850	3,084,850			245,400	1,122,000		1,480,000		7,800
211	Stamford, Conn.....	4,423,784	4,171,331	212,420	118,000	219,000	475,891		2,500,020	33,000	499,000
212	Joliet, Ill.....	3,029,150	2,611,950		49,000	119,900	1,185,400		1,309,150		
213	Aurora, Ill.....	3,020,390	2,343,890			372,700	1,382,200		688,990		
214	Superior, Wis.....	2,136,175	1,637,175		10,000	19,000	269,175	52,000	1,231,000		
218	Council Bluffs, Iowa.....	2,043,168	1,534,168		7,000	72,000	354,000		847,168		
216	Rock Island, Ill.....	1,819,980	1,426,850			110,500	913,850		400,000		2,500
217	Taunton, Mass.....	3,060,200	1,786,200		30,000	701,000	423,500		542,000		18,700
218	Portsmouth, Ohio.....	5,069,233	4,154,233		159,500	535,486	1,608,307	142,500	1,449,410	2,500	55,500
219	Quincy, Ill.....	897,800	897,800			35,000	20,800		127,500		
220	New Brunswick, N. J.....	4,253,082	3,825,082	365,000	53,175	94,900	698,800	14,000	1,387,600	12,000	35,000
221	Austin, Tex.....	1,908,500	1,908,500			282,500	170,000	80,000	807,000		
222	Ogden, Utah.....	5,284,044	4,289,044			702,000	420,000		998,000		5,000
223	Kokomo, Ind.....	636,500	636,500		4,500	95,000			392,000		129,000
224	Easton, Pa.....	3,908,100	3,802,900	17,700	46,500	936,600	704,900	3,000	1,985,000		48,500
225	Waterloo, Iowa.....	2,792,548	2,164,048		31,500	10,000	350,566		1,498,482		168,000
226	Wilmington, N. C.....	3,340,453	2,089,753			273,500	899,000	27,500	672,753		
227	Danville, Ill.....	2,100,719	2,100,719			51,870	1,348,417		700,432		
228	Hazleton, Pa.....	2,326,500	2,326,500	29,000	50,000	325,019	179,990		766,500		
229	Auburn, N. Y.....	1,426,970	1,149,797		60,898	175,752	702,227	1,635	123,000		4,360
230	Poughkeepsie, N. Y.....	3,073,888	2,949,388			269,000	323,000		819,400		
231	Orange, N. J.....	3,513,996	2,536,996		67,000	303,000			1,657,000		25,000
232	Petersburg, Va.....	3,909,000	3,434,000				380,000		420,000		
233	Amsterdam, N. Y.....	3,371,184	2,008,184		30,000	214,000	223,234		1,534,950		
234	Waltham, Mass.....	1,485,000	1,349,000		84,000	89,000	204,500	2,000	799,000	27,000	48,500
235	Norristown, Pa.....	1,183,205	1,148,205			45,000	119,500		948,000		35,000
236	Lewiston, Me.....	1,437,000	768,000	183,000					95,000		
237	Green Bay, Wis.....	2,658,750	1,714,750			16,750	771,000		881,000		40,000
238	Sheboygan, Wis.....	1,254,050	1,120,350	57,000		69,600	313,750		639,000		8,000
239	Moline, Ill.....	1,486,283	1,367,683	36,000	7,500	57,500	906,600	37,222	268,561		
240	Oshkosh, Wis.....	1,664,000	1,004,000		53,000	35,000	280,000		581,000	75,000	
241	Elgin, Ill.....	1,868,820	1,672,927			673,759	705,988		585,180		35,000
242	Watertown, N. Y.....	3,460,476	2,655,476	40,000	51,435	102,893	901,448		765,500		
243	Muskogee, Okla.....	4,347,645	3,277,645		135,000	625,000		162,500	1,271,480		705,000
244	La Crosse, Wis.....	2,288,725	1,700,725		23,000	127,038	611,282		814,000		75,000
245	Newburgh, N. Y.....	1,523,948	691,517		18,700	35,058	342,432		295,327		
246	Lynchburg, Va.....	4,182,800	2,579,800				1,680,800		899,000		
247	Colorado Springs, Colo.....	5,719,508	2,207,508	66,000		57,000	929,000		1,148,400		

¹ Exclusive of school and other departmental buildings.

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 422. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES— continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding ¹	Incurred for funding ¹
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	Grand total.....	\$102,242,853	\$186,352,696	\$117,654,046	\$8,195,317	\$1,123,392,128	\$679,975,768	\$77,968,320	\$13,830,211	\$351,597,829	\$70,402,473	\$55,188,600
	Group I.....	33,504,494	55,655,101	58,229,462	6,148,714	491,518,438	233,603,333	35,304,700	3,754,300	218,856,105	6,115,240	14,154,700
	Group II.....	23,887,604	42,873,429	11,261,137	128,500	186,056,141	105,630,159	8,237,000	5,287,430	66,901,552	20,675,976	9,258,878
	Group III.....	28,193,453	52,506,535	37,535,808	1,367,570	286,222,828	218,903,321	18,606,550	2,056,818	46,656,141	22,196,680	12,546,999
	Group IV.....	11,840,067	22,189,551	7,236,068	286,160	106,146,268	76,639,652	11,208,820	2,595,165	15,802,731	13,480,166	9,752,850
	Group V.....	4,817,235	13,128,080	3,391,573	266,373	53,448,453	45,290,403	4,631,250	136,600	3,381,300	7,934,411	9,475,163

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y. ¹											
2	Chicago, Ill.....	\$2,277,000	\$11,470,217	\$32,937,538		\$8,209,969	\$8,209,969					\$6,786,000
3	Philadelphia, Pa.....	4,046,514	18,671,274		\$2,182,714	129,426,277	88,486,672			\$90,939,605		
4	Detroit, Mich.....	2,395,970	1,628,433	16,838,221	1,120,000	55,433,114	19,286,114		\$1,412,000	34,735,000		
5	Cleveland, Ohio.....	4,590,880	7,037,000			47,583,776	32,747,076	\$7,619,700	400,000	6,817,000		5,750,000
6	St. Louis, Mo.....	1,168,000			2,250,000	7,225,000	6,225,000		1,000,000		\$1,200,000	
7	Baltimore, Md.....	3,579,600	4,612,326			40,276,770	25,743,370			14,533,400	4,300,000	1,608,700
8	Boston, Mass.....	838,500	2,709,000		505,000	46,419,700	1,140,000		446,000	44,833,700		
9	Los Angeles, Calif.....	6,456,780	1,300,250			87,638,660	37,850,660	27,685,000		22,103,000	81,000	
10	Pittsburgh, Pa.....	833,200	8,166,801	3,994,568	91,000	8,118,600	7,057,700		170,500	890,400	534,240	
11	San Francisco, Calif.....	3,055,000				44,791,000	41,000,000			3,791,000		
12	Buffalo, N. Y.....	4,260,050		4,459,135		16,395,572	15,856,772		825,800	213,000		

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$2,403,510	\$2,500			\$320,000	\$105,000		\$215,000			
14	Washington, D. C.....		105,800									
15	Newark, N. J.....	1,946,148	6,854,329			28,192,000	15,917,000		4,868,000	\$7,407,000		
16	Minneapolis, Minn.....	2,421,720	7,648,000			3,710,000	1,614,000			25,000	2,071,000	\$800,000
17	New Orleans, La.....	3,702,503	233,076			13,898,242	11,767,500		78,430	2,062,312	\$10,014,900	6,870,000

18	Cincinnati, Ohio.....	662,355		\$1,105,636		44,418,950	15,956,300	635,000	41,000	26,286,780	687	
19	Kansas City, Mo.....	446,250				13,245,000	13,120,000		50,000	75,000		
20	Seattle, Wash.....	639,355	244,000			45,699,894	16,673,204	5,202,000	10,000	20,814,600	436,289	1,312,500
21	Indianapolis, Ind.....	7,515,293	84,760		\$110,000							
22	Rochester, N. Y.....	3,509,000	4,526,000	10,152,301	16,500	17,152,800	11,519,000			5,633,800		
23	Jersey City, N. J.....	641,500	22,922,964			19,419,255	18,968,255			461,000	10,224,000	276,878

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$750,000	\$1,438,100			\$1,079,000	\$1,079,000				\$3,737,400	
25	Toledo, Ohio.....	1,215,000	3,091,004		\$193,570	2,319,000	1,939,000	\$180,000		\$200,000		
26	Portland, Oreg.....	80,000	1,226,500	\$8,677,068		28,286,612	14,741,000			13,545,612		
27	Akron, Ohio.....	205,850	841,519			10,302,000	10,102,000		100,000			
28	Denver, Colo.....			1,568,700		21,573,600	21,573,600					
29	Columbus, Ohio.....	3,809,500	660,301	10,355,750		9,628,000	7,504,000	\$1,920,000	114,000			\$698,866
30	Providence, R. I.....	375,000	1,641,000			14,868,000	13,578,000			990,000		
31	Oakland, Calif.....					2,108,266	2,108,266			2,108,266		
32	St. Paul, Minn.....	200,000	3,760,000	6,000,000		14,444,000	7,318,000			7,226,000	100,000	
33	Atlanta, Ga.....	50,000	1,842,800			2,910,000	2,910,000					
34	Omaha, Nebr.....	91,000		646,954		11,542,000	6,892,000	4,500,000		150,000	278,880	200,000
35	Birmingham, Ala.....	30,000	2,062,000	3,162,932		1,005,000	155,000	50,000	300,000	500,000	260,000	1,281,000
36	San Antonio, Tex.....	3,626,000				808,000				638,000	300,000	
37	Worcester, Mass.....					5,442,700	5,442,700					
38	Dallas, Tex.....	343,000				7,072,000	7,072,000					179,000
39	Richmond, Va.....		4,384,192		300,000	6,667,630	3,106,000	3,482,550	59,080	20,000	3,806,900	
40	Syracuse, N. Y.....	1,196,500	1,076,524	2,873,121		4,120,750	3,983,000		137,750			
41	New Haven, Conn.....	249,750				185,000				185,000		228,000
42	Memphis, Tenn.....	1,742,000	1,138,000			8,318,000	6,293,000		216,750	2,008,250	2,889,000	1,200
43	Dayton, Ohio.....	1,151,970	1,602,000	364,680		3,302,300	3,260,300			72,000		
44	Norfolk, Va.....	483,900	2,613,263			16,064,103	9,110,919		406,236	6,546,948	3,705,000	
45	Houston, Tex.....	2,243,500				4,353,500	2,010,000		209,000	3,134,500		
46	Bridgeport, Conn.....	19,000	633,683								825,000	
47	Youngstown, Ohio.....	102,000	2,065,888	907,999		1,982,336	1,972,336		10,000		491,000	
48	Hartford, Conn.....		923,491			4,616,000	4,616,000					
49	Fort Worth, Tex.....	40,000	1,135,000			3,949,000	3,949,000				580,000	200,000
50	Grand Rapids, Mich.....	1,571,800				2,943,000	2,793,000			150,000		
51	Springfield, Mass.....	45,200	51,127			2,689,000	2,111,000			578,000		
52	Beranton, Pa.....	32,000	1,713,000									633,000
53	Paterson, N. J.....	194,958				1,907,000	1,887,000		20,000			500,000

- 1 Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
 2 Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
 3 Detail not available.

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 422. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES— continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding ¹	Incurred for funding ¹
		Miscel- laneous purposes	Combined or unreported purposes			Total	Water- supply systems	Electric light and power sys- tems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	Grand total.....	\$102,242,853	\$186,352,696	\$117,654,046	\$8,195,317	\$1,123,392,128	\$679,975,768	\$77,998,320	\$13,830,211	\$351,597,829	\$70,402,473	\$55,188,590
	Group I.....	33,504,494	55,655,101	58,229,462	6,148,714	491,518,438	233,603,333	35,304,700	3,754,300	218,856,105	6,115,240	14,154,700
	Group II.....	23,887,604	42,873,429	11,261,137	129,500	186,056,141	105,630,159	8,237,000	5,287,430	66,901,552	20,675,976	9,258,878
	Group III.....	28,193,453	52,506,535	37,535,806	1,367,570	286,222,828	218,903,321	18,606,550	2,056,818	46,656,141	22,196,680	12,646,999
	Group IV.....	11,940,087	22,189,551	7,236,068	286,160	106,146,268	76,639,652	11,208,820	2,595,165	15,802,731	13,480,166	9,752,850
	Group V.....	4,817,235	13,128,080	3,391,573	266,373	53,448,453	45,299,403	4,631,250	136,500	3,381,300	7,934,411	9,475,163
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y. 1.....											
2	Chicago, Ill.....	\$2,277,000	\$11,470,217	\$32,937,538		\$3,209,969	\$8,209,969					\$6,796,000
3	Philadelphia, Pa.....	4,046,514	18,671,274		\$2,182,714	129,426,277	38,486,672			\$90,939,605		
4	Detroit, Mich.....	2,395,970	1,628,433	16,838,221	1,120,000	55,433,114	19,286,114		\$1,412,000	34,735,000		
5	Cleveland, Ohio.....	4,590,880	7,037,000			47,583,776	32,747,076	\$7,619,700	400,000	6,817,000		5,750,000
6	St. Louis, Mo.....	1,168,000			2,250,000	7,225,000	6,225,000		1,000,000		\$1,200,000	
7	Baltimore, Md.....	3,579,600	4,612,326			40,276,770	25,743,370			14,533,400	4,300,000	1,608,700
8	Boston, Mass.....	838,500	2,709,000		505,000	46,419,700	1,140,000		446,000	44,833,700		
9	Los Angeles, Calif.....	6,456,780	1,360,250			87,638,680	37,850,680	27,685,000		22,103,000	81,000	
10	Pittsburgh, Pa.....	836,200	8,166,801	3,994,568	91,000	8,118,600	7,057,700		170,500	890,400	534,240	
11	San Francisco, Calif.....	3,055,000				44,791,000	41,000,000			3,791,000		
12	Buffalo, N. Y.....	4,260,050		4,459,135		16,395,572	15,856,772		325,800	213,000		
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis.....	\$2,403,510	\$2,500			\$320,000	\$105,000		\$215,000			
14	Washington, D. C.....		105,800									
15	Newark, N. J.....	1,946,148	6,854,329			28,192,000	15,917,000		4,868,000	\$7,407,000		
16	Minneapolis, Minn.....	2,421,720	7,648,000			3,710,000	1,614,000		25,000	2,071,000		\$800,000
17	New Orleans, La.....	3,702,503	233,076			13,898,242	11,757,500		78,430	2,062,312	\$10,014,900	6,870,000

18	Cincinnati, Ohio	662,355		\$1,105,536		44,418,940	15,956,300	\$35,000	41,000	26,286,750	837	
19	Kansas City, Mo.	446,250				13,245,000	13,120,000		80,000	75,000		
20	Seattle, Wash.	639,356	246,000			45,699,894	16,673,204	5,202,000	10,000	20,814,600	436,229	1,312,800
21	Indianapolis, Ind.	7,515,263	84,760		\$110,000							
22	Rochester, N. Y.	3,509,000	4,526,000	10,152,201	16,500	17,152,800	11,519,000			5,533,800		
23	Jersey City, N. J.	641,500	22,922,964			19,419,255	18,968,255			651,000	10,224,000	379,878

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.	\$750,000	\$1,438,100			\$1,079,000	\$1,079,000				\$3,737,400	
25	Toledo, Ohio	1,215,000	3,091,004		\$193,570	2,319,000	1,939,000	\$180,000		\$200,000		
26	Portland, Oreg.	30,000	1,226,500	\$8,677,068		23,288,613	14,741,000			13,545,613		
27	Akron, Ohio	205,850	841,519			10,202,000	10,102,000		100,000			
28	Denver, Colo.			1,568,700		21,573,600	21,573,600					
29	Columbus, Ohio	3,809,500	660,301	10,355,750		9,628,000	7,564,000	\$1,920,000	114,000			\$698,866
30	Providence, R. I.	375,000	1,641,000			14,868,000	13,578,000			990,000		
31	Oakland, Calif.					2,108,266	2,108,266			2,108,266		
32	St. Paul, Minn.	200,000	3,780,000	6,000,000		14,444,060	7,218,000			7,226,060	100,000	
33	Atlanta, Ga.	50,000	1,842,500			2,910,000	2,910,000					
34	Omaha, Nebr.	91,000		646,954		11,542,000	6,892,000	4,500,000		150,000	278,880	200,000
35	Birmingham, Ala.	30,000	2,062,000	3,162,932		1,005,000	155,000	60,000	300,000	500,000	260,000	1,281,000
36	San Antonio, Tex.	3,026,000				808,000			175,000	638,000	300,000	
37	Worcester, Mass.					5,442,700	5,442,700					
38	Dallas, Tex.	348,000				7,072,000	7,072,000					179,000
39	Richmond, Va.		4,384,192		300,000	6,667,630	3,106,000	3,482,550	59,080	20,000	3,806,900	
40	Syracuse, N. Y.	1,195,500	1,076,524	2,573,121		4,120,750	3,983,000		137,750			
41	New Haven, Conn.	249,750				185,000				185,000		228,000
42	Memphis, Tenn.	1,742,000	1,133,000			8,518,000	6,293,000		216,750	2,008,250	2,889,000	1,200
43	Dayton, Ohio	1,151,970	1,602,000	304,680		3,332,300	3,260,300			72,000		
44	Norfolk, Va.	483,900	2,613,263			16,064,103	9,110,919		406,236	6,546,948	3,705,000	
45	Houston, Tex.	2,243,500				5,353,500	2,010,000		209,000	3,134,500		
46	Bridgeport, Conn.	19,000	633,693								625,000	
47	Youngstown, Ohio	102,000	2,065,888	907,999		1,982,336	1,972,336		10,000		491,000	
48	Hartford, Conn.		923,481			4,615,000	4,615,000					
49	Fort Worth, Tex.	40,000	1,135,000			3,949,000	3,949,000				580,000	200,000
50	Grand Rapids, Mich.	1,571,800				2,943,000	2,793,000			150,000		
51	Springfield, Mass.	43,200	51,127			2,689,000	2,111,000			578,000		
52	Beranton, Pa.	32,000	1,713,000									633,000
53	Paterson, N. J.	194,958				1,907,000	1,887,000		20,000			500,000

1 Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

2 Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

3 Detail not available.

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED:
1925—Continued

[This table is presented in two sections, the first section beginning on p. 422. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES— continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding ¹	Incurred for funding ²	
		Miscel- laneous purposes	Combined or unreported purposes			Total	Water- supply systems	Electric light and power sys- tems and gas-supply systems	Markets	All other			
			Funded and floating	Special assessment									
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa	\$28,000				\$4,625,000	\$4,625,000					\$523,000	\$2,802,020
55	Nashville, Tenn.	1,442,000			\$338,000	3,023,000	2,752,000			\$271,000			110,000
56	Trenton, N. J.	201,100	\$3,700			1,119,000	1,019,000			100,000			2,740,018
57	Salt Lake City, Utah					2,779,200	2,756,700			22,500		1,820,000	
58	Fall River, Mass.	399,500	135,000			1,245,000	1,245,000					1,000,000	
59	Camden, N. J.	45,500	2,481,000		11,000	2,622,200	1,926,200			696,000		444,000	
60	Flint, Mich.	112,000	45,000		37,000	3,464,500	3,444,500	\$20,000					
61	Wilmington, Del.	75,000	3,425,650			3,720,000	1,420,000			2,300,000			
62	New Bedford, Mass.	191,000			24,000	2,350,735	2,265,000			85,735			
63	Cambridge, Mass.		561,000			1,108,500	1,108,500						
64	Erie, Pa.	1,990,000	537,000			320,000	230,000			90,000			
65	Tulsa, Okla.	129,000	33,274			8,921,000	8,852,000			69,000			228,302
66	Albany, N. Y.	629,730			329,000	3,039,900	2,828,500			211,400			
67	Kansas City, Kans.	1,587,250	881,869	\$3,740,602		7,362,480	3,702,000			560,980			
68	Yonkers, N. Y.	498,000	6,981,600	1,238,000	100,000	2,877,700	2,745,000	\$3,109,500		132,200			
69	Reading, Pa.	92,800	20,000		35,000		354,000					92,000	
70	Duluth, Minn.	79,500	2,102,560			3,606,000	2,492,000	1,079,000	35,000				
71	Lowell, Mass.	199,400				1,080,750	256,750			824,000			
72	Spokane, Wash.	70,000				1,453,000	1,453,000					700,000	
73	Elizabeth, N. J.	38,000	30,553			56,000				56,000			
74	Canton, Ohio	21,500				1,876,637	1,783,637		2,000	91,000			983,998
75	San Diego, Calif.		3,500			10,575,934	8,446,684			2,129,250		84,500	
76	Oklahoma City, Okla.	70,000	162,800			5,667,000	5,667,000					25,000	427,600
77	Tacoma, Wash.					8,218,495	2,964,995	4,465,500		788,000		735,000	

78	Lynn, Mass	270,000			1,571,300	1,499,000		72,300	
79	Waterbury, Conn	315,000	780,000		5,533,000	5,833,000			1,300,000
80	Union, N. Y.	459,345	83,947		2,767,000	2,767,000		241,000	
81	El Paso, Tex.	155,000	344,000		1,847,000	1,847,000			84,000

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass		\$107,000						
83	Fort Wayne, Ind.	\$51,000			\$354,800	\$172,000		\$182,500	\$140,000
84	Jacksonville, Fla.	105,000	72,500		4,533,800	1,150,000	\$1,082,800	2,331,000	
85	Knoxville, Tenn.	350,000	908,000		2,767,000	2,767,000			203,000
86	Evansville, Ind.				773,000	773,000			1,080,300
87	Lawrence, Mass.			\$32,000	338,000	338,000			
88	Savannah, Ga.	2,219,000	202,500		251,000			251,000	
89	Schenectady, N. Y.	279,500	5,000		630,000	605,000	\$23,000		
90	Allentown, Pa.		1,006,500		89,600	89,600			
91	Wichita, Kans.	173,000	778,379	\$2,596,624				510,000	20,000
92	Bayonne, N. J.	608,149	1,221,678	823,683	4,127,616	4,127,616			
93	Long Beach, Calif.	294,150			5,990,765	1,295,000	3,000,000	1,695,765	262,500
94	Tampa, Fla.	145,000	2,210,000		3,325,000	2,755,000		570,000	635,500
95	Harrisburg, Pa.	150,600		26,000	1,582,600	1,582,600			100
96	Manchester, N. H.				29,000	20,000		9,000	1,185,668
97	Peoria, Ill.	15,000		2,200					
98	South Bend, Ind.		1,028,000		1,050,000	1,050,000			
99	Hamtramck, Mich.	62,000		18,080	361,000	361,000			
100	St. Joseph, Mo.	3,500	190,000						350
101	Wilkes-Barre, Pa.	11,285	1,843,000						126,000
102	Gary, Ind.				10,500	8,500	2,000		252,000
103	Rockford, Ill.			60,000	375,000	375,000			163,400
104	Sioux City, Iowa				100,000	100,000			
105	Portland, Me.	1,081,672	131,371		5,088,500	4,757,475		331,025	
106	Little Rock, Ark.		126,339						1,910,000
107	Charleston, S. C.				4,166,742	1,666,742		2,500,000	3,507,000
108	Sacramento, Calif.	561,700	1,383,200		4,259,920	936,820		3,308,100	
109	Troy, N. Y.	108,340	497,638		1,807,350	1,807,350			
110	Binghamton, N. Y.	351,838			100,000	100,000			
111	Saginaw, Mich.	86,000	40,000		1,007,000	1,002,000		5,000	
112	Johnstown, Pa.	313,000							
113	East St. Louis, Ill.	358,000							712,000
114	Terre Haute, Ind.	480,000	200,000						100,000
115	Pawtucket, R. I.		1,000,000		1,874,000	1,874,000			240,000
116	Highland Park, Mich.	105,000			1,354,628	1,354,628			408,000

¹ Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

² Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 422. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES— continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding ¹	Incurred for funding ²
		Miscel- laneous purposes	Combined or unreported purposes			Total	Water- supply systems	Electric light and power sys- tems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
117	Lansing, Mich	\$118,700				\$5,481,100	\$1,375,000	\$4,068,100		\$38,000		
118	Passaic, N. J.	25,000	\$1,421,500			1,083,000	1,083,000					\$1,682,000
119	Springfield, Ohio	22,000	30,000			285,000	285,000					
120	Chester, Pa.	31,000	242,500		\$55,000	27,500				27,500	\$444,000	
121	Hoboken, N. J.	500	916,902			354,000	354,000					169,000
122	Racine, Wis	272,000				1,226,000	1,046,000			180,000	20,000	
123	Winston-Salem, N. C.	177,000	869,000			2,624,724	2,248,724	\$376,000			530,000	
124	New Britain, Conn.					1,445,000	1,225,000			220,000	30,000	
125	Chattanooga, Tenn.					894,094		9,000		875,094	431,000	413,000
126	Altoona, Pa.					743,000	743,000					
127	Mobile, Ala.	45,625				1,641,300	986,300			655,000	1,158,000	
128	Berkeley, Calif.					55,761				55,761		
129	Brockton, Mass.	107,000				1,558,800	1,551,800			7,000		
130	Springfield, Ill.	17,000	797		7,000	817,013	313,143	503,870			73,000	
131	Bethlehem, Pa.		200,000			1,644,000	1,644,000				168,400	
132	Huntington, W. Va.	20,000		\$17,661		10,000			10,000			80,000
133	Cicero, Ill.					124,301	124,301					
134	Quincy, Mass.	31,000				280,000	266,000			14,000		
135	Lincoln, Nebr.	172,000				438,483	438,483	200,000			4,800	
136	Holyoke, Mass.	118,855				1,918,000	452,000	1,278,000		187,000		
137	East Orange, N. J.		1,041,000			1,510,000	1,510,000					
138	Portsmouth, Va.		3,031,700			3,175,000	2,950,000	200,000		25,000	190,000	
139	Covington, Ky.		63,790			1,747,800	1,717,800			30,000	414,000	
140	Macon, Ga.	100,000				789,000	640,000			129,000		
141	Roanoke, Va.		467,000			225,000	25,000		200,000			

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued

142	Jackson, Mich.	8,000			1,038,378	1,017,875		21,000	200,000
143	Shreveport, La.		16,500		1,883,250	1,824,780		58,800	600,000
144	Fresno, Calif.				27,000			37,000	
145	Niagara Falls, N. Y.	16,865		1,039,440	1,897,030	1,857,630	39,400		
146	Lakewood, Ohio.	98,000	150,000		303,878	303,878			
147	Lancaster, Pa.	5,000			408,000	408,000			
148	Wheeling, W. Va.		18,500		2,000,000	2,000,000			60,000
149	Pasadena, Calif.	34,200			2,495,820	1,392,470	1,103,350		
150	Topeka, Kans.	74,700		76,900	898,376	898,376			145,000
151	Wichita Falls, Tex.	25,000	100,100		5,190,585	5,150,585		10,000	
152	Augusta, Ga.	1,255,000	118,000		1,028,000	901,000		827,000	702,000
153	Kalamazoo, Mich.	108,398			30,150	30,150			
154	Newton, Mass.		37,000		418,000	418,000			
155	Atlantic City, N. J.	1,047,000	22,000		4,810,000	2,714,000	40,000	2,056,000	
156	Decatur, Ill.				700,733	700,733			
157	Davenport, Iowa				394,000			294,000	865,000
158	Charlotte, N. C.		60,000	2,251,400	1,723,000	1,658,000		65,000	728,000
159	Malden, Mass.	4,000			12,000	12,000			
160	Oak Park, Ill.		48,250	29,200	327,726	327,726			275,000
161	Kenosha, Wis.	3,000			366,000	366,000			
162	Hammond, Ind.	25,000			935,000	935,000			113,000
163	Mount Vernon, N. Y.	62,000	306,000	486,980	2,101,251	2,093,000		8,251	98,000
164	Cedar Rapids, Iowa				480,000	480,000			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.				\$804,000	\$804,000			\$5,556,000
166	New Castle, Pa.								
167	Beaumont, Tex.	\$59,500	\$170,000		2,073,000	850,000	\$1,223,000	\$12,000	
168	McKeesport, Pa.		382,823		407,000	407,000		170,000	105,000
169	York, Pa.								124,600
170	Haverhill, Mass.	99,000	8,000		127,000	127,000			
171	Bay City, Mich.			\$268,800	2,245,000	2,245,000			
172	Elmira, N. Y.	30,000	98,000		1,185,000	1,185,000			81,000
173	Charleston, W. Va.	80,000						250,000	
174	Medford, Mass.	1,000	19,000		104,000	104,000			
175	Galveston, Tex.	409,500	113,000		439,000	439,000		1,379,000	209,000
176	Pontiac, Mich.				1,287,000	1,287,000		50,000	
177	Chelsea, Mass.	4,200							
178	Stockton, Calif.	465,620	105,140		523,600		523,600		
179	Perth Amboy, N. J.	15,000	275,000	\$25,000	2,709,000	2,606,000		103,000	2,000

¹ Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

² Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 422. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60.]

City number	CITY	INCURRED FOR GENERAL PURPOSES— continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding ¹	Incurred for funding ¹
		Miscel- laneous purposes	Combined or unreported purposes			Total	Water- supply systems	Electric light and power sys- tems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
GROUP V.—CITIES HAVING A POPULATION OF 20,000 TO 50,000—Continued												
180	Pittsfield, Mass.	\$8,000	\$66,000			\$918,800	\$918,800					
181	Lexington, Ky.	15,000									\$301,000	
182	Lima, Ohio	227,500	267,900		\$20,000	1,132,800	1,132,800					
183	Madison, Wis.	222,000				836,000	746,000		\$25,000	\$67,000		
184	Newport News, Va.		980,000			300,000				300,000		
185	Montgomery, Ala.		375,000			985,000	975,000			10,000	789,000	\$350,000
186	Greensboro, N. C.	60,000				1,637,000	1,542,000		20,000	75,000	80,000	143,000
187	East Chicago, Ind.					1,985,000	1,985,000				101,500	177,000
188	New Rochelle, N. Y.	35,500	1,821,585								6,800	
189	Columbus, Ga.					285,000	285,000				442,500	
190	Evanston, Ill.	109,000				478,650	478,650					
191	Fueblo, Colo.					1,530,000	1,410,000			120,000		385,000
192	Fitchburg, Mass.	164,000	20,100			448,300	448,300					
193	San Jose, Calif.	37,725										
194	Waco, Tex.		55,000			809,000	809,000					257,500
195	Muskegon, Mich.	209,053	191,000			554,729	554,729					470,000
196	Brookline, Mass.	28,000	7,000			534,400	534,400					
197	Salem, Mass.	25,000				481,500	481,500					
198	Jamestown, N. Y.					1,249,500	990,500	\$246,000	13,000			
199	Butte, Mont.			\$24,137							1,526,000	
200	Williamsport, Pa.	18,900	60,000								64,000	
201	Muncie, Ind.		91,328			71,000				71,000	149,411	
202	Hamilton, Ohio	187,000	33,077			1,874,000	633,500	1,240,500				257,210
203	Lorain, Ohio	120,600	470,600			703,500	701,500			2,000		
204	Everett, Mass.	5,000				30,000	30,000					

205	Chicopee, Mass.				370,250	268,500	101,750		12,000	
206	Springfield, Mo.									
207	Battle Creek, Mich.									
208	Durham, N. C.	87,000			2,143,000	2,009,000	66,000	68,000		291,000
209	Columbia, S. C.				724,000	724,000			850,000	
210	Dubuqua, Iowa	73,000	105,950		412,000	412,000			470,000	
211	Stamford, Conn.	107,000	12,000							252,453
212	Joliet, Ill.	48,500			376,200	376,200				41,000
213	Aurora, Ill.				676,500	676,500				
214	Superior, Wis.	54,000							499,000	
215	Council Bluffs, Iowa		254,000		509,000	509,000				
216	Rock Island, Ill.				93,100	93,100				
217	Taunton, Mass.	68,000			1,274,000	253,000	993,000	28,000		
218	Portsmouth, Ohio	165,000	36,000		925,000	925,000			20,000	
219	Quincy, Ill.									
220	New Brunswick, N. J.		1,094,707	100,000	428,000	428,000				
221	Austin, Tex.	48,000	388,000		1,167,000	1,143,000		24,000		
222	Ogden, Utah	12,000	590,000	1,592,044	905,000	905,000				90,000
223	Kokomo, Ind.	15,500								
224	Easton, Pa.	60,700		105,200						
225	Waterloo, Iowa		105,500		375,000	375,000				263,500
226	Wilmington, N. C.	12,000	176,000		567,500	555,000	12,500		625,200	87,000
227	Danville, Ill.									
228	Hazleton, Pa.	45,000	931,000							
229	Auburn, N. Y.	31,930		11,173	266,000	266,000				
230	Poughkeepsie, N. Y.	385,500	83,000	1,044,488	950,500	950,500			74,000	
231	Orange, N. J.		130,000	354,996	440,000	440,000			54,000	393,000
232	Petersburg, Va.	492,000	2,142,000		475,000	475,000				
233	Amsterdam, N. Y.				363,000	363,000				
234	Waltham, Mass.		95,000		136,000	136,000				
235	Norristown, Pa.		705	15,000						
236	Lewiston, Me.	270,000	220,000		669,000	474,000		195,000		
237	Green Bay, Wis.				944,000	944,000				
238	Sheboygan, Wis.	34,000			133,700	114,000		19,700		
239	Moline, Ill.				118,600	111,600		7,000		
240	Oshkosh, Wis.				660,000	605,000		55,000		
241	Elgin, Ill.				185,893	185,893				
242	Watertown, N. Y.	34,700	760,000		805,000	805,000				
243	Muskogee, Okla.	35,000	343,665		1,070,000	970,000		100,000		
244	La Crosse, Wis.	407	50,000		588,000	588,000				
245	Newburgh, N. Y.				832,431	832,431				
246	Lynchburg, Va.				1,603,000	1,603,000				
247	Colorado Springs, Colo.			7,108	3,512,000	1,072,000	2,050,000		390,000	

¹ Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

² Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925

[This table is presented in two sections, the second section beginning on p. 446. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	3½ per cent	3¼ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
	Grand total.....	\$6, 579, 684, 824	\$670, 326, 411	\$24, 670, 500	\$473, 086, 352	\$7, 900, 050	\$3, 931, 682	\$1, 390, 263, 081	\$930, 839, 758	\$1, 357, 974, 723	\$189, 618, 134
	Group I.....	3, 970, 443, 853	664, 738, 235	24, 020, 000	395, 450, 867	499, 000	2, 013, 500	925, 516, 116	761, 467, 944	613, 261, 154	63, 694, 279
	Group II.....	648, 895, 890	2, 327, 530		39, 140, 046	7, 207, 050	384, 800	150, 028, 006	33, 872, 168	205, 734, 339	38, 470, 610
	Group III.....	1, 123, 977, 633	2, 577, 000	278, 000	28, 627, 651		1, 051, 000	204, 901, 226	76, 505, 873	325, 331, 262	35, 164, 211
	Group IV.....	541, 161, 428	371, 039		6, 429, 476	51, 000		74, 198, 219	38, 568, 947	149, 896, 102	38, 288, 547
	Group V.....	295, 206, 080	312, 607	872, 500	3, 438, 812	83, 000	482, 382	35, 679, 514	20, 426, 126	63, 751, 866	14, 020, 487

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$2, 167, 792, 286	\$659, 242, 985	\$20, 916, 000	\$253, 556, 992	\$4, 000		\$363, 620, 814	\$561, 097, 080	\$293, 141, 750	
2	Chicago, Ill.....	278, 136, 849						152, 777, 311		7, 588, 000	\$900, 000
3	Philadelphia, Pa.....	378, 285, 616	3, 130, 600		33, 557, 500			185, 877, 400	65, 861, 000	49, 400, 000	
4	Detroit, Mich.....	220, 257, 429			15, 937, 915			17, 827, 746	38, 158, 396	53, 646, 173	3, 936, 863
5	Cleveland, Ohio.....	180, 892, 249						18, 480, 140	18, 742, 750	45, 375, 840	17, 645, 300
6	St. Louis, Mo.....	33, 308, 000				495, 000		11, 843, 000		20, 970, 000	
7	Baltimore, Md.....	136, 883, 596		1, 704, 000	42, 177, 717			50, 372, 000		4, 156, 000	
8	Boston, Mass.....	137, 804, 201	2, 334, 650		46, 149, 301			63, 471, 750	15, 902, 000	4, 693, 000	
9	Los Angeles, Calif.....	174, 522, 440					\$2, 013, 500	3, 409, 446	1, 000, 000	64, 854, 841	41, 208, 016
10	Pittsburgh, Pa.....	103, 215, 056		1, 400, 000	1, 439, 100			27, 017, 924	34, 238, 552	12, 085, 012	3, 500
11	San Francisco, Calif.....	78, 628, 000			1, 808, 000					44, 983, 000	
12	Buffalo, N. Y.....	80, 719, 131	30, 000		1, 023, 842			30, 729, 585	26, 468, 166	22, 367, 538	

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$39, 224, 490						\$1, 072, 836		\$12, 726, 614	\$8, 480, 700
14	Washington, D. C.....	105, 881				\$105, 800					
15	Newark, N. J.....	90, 039, 403			\$7, 510, 000	238, 000		26, 801, 315	\$12, 547, 518	32, 920, 770	799, 085
16	Minneapolis, Minn.....	62, 094, 720			1, 070, 000			20, 423, 900	3, 346, 802	11, 748, 191	9, 960, 331
17	New Orleans, La.....	54, 354, 714						30, 218, 000		13, 780, 500	

18	Cincinnati, Ohio.....	121, 165, 850	\$2, 127, 530	21, 683, 906	6, 773, 250	37, 853, 438	3, 065, 538	22, 563, 468	5, 638, 364
19	Kansas City, Mo.....	37, 967, 063		841, 000		4, 832, 000		26, 163, 000	
20	Seattle, Wash.....	73, 224, 491				2, 914, 062	857, 910	19, 846, 964	430, 100
21	Indianapolis, Ind.....	32, 711, 069		2, 584, 815	150, 000	3, 918, 728	1, 392, 900	11, 707, 706	3, 965, 630
22	Rochester, N. Y.....	53, 127, 781	200, 000	4, 567, 000		10, 739, 200	9, 349, 500	19, 017, 200	68, 000
23	Jersey City, N. J.....	84, 860, 338		881, 828		22, 250, 527	2, 412, 000	35, 219, 000	9, 099, 000

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$18, 320, 634	\$188, 000	\$2, 426, 400		\$9, 268, 100		\$4, 705, 400	
25	Toledo, Ohio.....	39, 467, 075		682, 000		4, 645, 018	\$146, 400	9, 724, 448	\$3, 063, 800
26	Portland, Oreg.....	46, 438, 868				17, 457, 632		12, 337, 183	1, 998, 437
27	Akron, Ohio.....	40, 291, 337				2, 695, 620		3, 031, 040	7, 118, 260
28	Denver, Colo.....	38, 127, 835						28, 284, 100	
29	Columbus, Ohio.....	49, 386, 985			\$419, 000	10, 945, 864		11, 050, 218	
30	Providence, R. I.....	38, 025, 195	2, 147, 000	5, 809, 000	400, 000	25, 411, 195	3, 000, 000	1, 000, 000	
31	Oakland, Calif.....	13, 935, 628				634, 000		5, 211, 780	
32	St. Paul, Minn.....	41, 416, 560				14, 612, 860	8, 468, 000	11, 466, 000	220, 000
33	Atlanta, Ga.....	18, 928, 500		1, 018, 000		1, 144, 000		3, 277, 000	151, 500
34	Omaha, Nebr.....	39, 374, 687				916, 500	300, 000	24, 201, 252	110, 880
35	Birmingham, Ala.....	17, 899, 460					400, 000	1, 983, 000	
36	San Antonio, Tex.....	17, 057, 250						300, 000	
37	Worcester, Mass.....	14, 764, 700		3, 375, 000		7, 623, 500	267, 000	617, 400	
38	Dallas, Tex.....	21, 714, 574				2, 377, 000	220, 000	12, 889, 000	
39	Richmond, Va.....	34, 268, 728				12, 390, 198	1, 500, 000	15, 284, 000	
40	Syracuse, N. Y.....	23, 869, 020		300, 000		7, 277, 607	4, 569, 800	4, 318, 961	205, 678
41	New Haven, Conn.....	13, 339, 000		428, 000		3, 394, 000	2, 890, 000	3, 568, 000	
42	Memphis, Tenn.....	27, 957, 173				2, 988, 000	1, 830, 000	9, 621, 000	3, 127, 000
43	Dayton, Ohio.....	18, 901, 749				1, 016, 200		6, 198, 804	875, 768
44	Norfolk, Va.....	38, 949, 030				4, 777, 000		14, 047, 000	
45	Houston, Tex.....	25, 045, 551				105, 000		2, 831, 500	3, 903, 620
46	Bridgeport, Conn.....	12, 313, 693		656, 000		189, 693	4, 877, 000	2, 421, 000	
47	Youngstown, Ohio.....	16, 536, 227				70, 000		2, 697, 000	
48	Hartford, Conn.....	18, 668, 327		3, 471, 701		8, 796, 216	439, 020	4, 663, 296	
49	Fort Worth, Tex.....	13, 941, 914				673, 000	279, 000	2, 398, 000	
50	Grand Rapids, Mich.....	13, 656, 500				758, 600	808, 800	5, 922, 000	2, 020, 000
51	Springfield, Mass.....	16, 817, 027	142, 000	2, 883, 950		3, 284, 077	1, 517, 500	1, 919, 000	
52	Scranton, Pa.....	5, 810, 900		154, 000		890, 000	2, 210, 000	1, 327, 000	
53	Paterson, N. J.....	19, 036, 423			52, 000	3, 000, 000	231, 000	14, 272, 879	60, 968
54	Des Moines, Iowa.....	16, 666, 522				1, 164, 110	1, 273, 600	5, 579, 722	44, 774
55	Nashville, Tenn.....	13, 026, 255				1, 215, 000		2, 554, 000	1, 362, 000
56	Trenton, N. J.....	15, 026, 149		425, 500		2, 429, 837	1, 645, 000	7, 783, 629	
57	Salt Lake City, Utah.....	11, 462, 400				1, 672, 000	600, 000	2, 629, 000	90, 000
58	Fall River, Mass.....	14, 480, 300		1, 367, 000		6, 797, 300	2, 975, 000	692, 500	476, 000

TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 446. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61.]

City number	CITY	Total	3 per cent	3½ per cent	3¾ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
59	Camden, N. J.	\$17,596,466			\$207,200			\$3,414,500	\$1,558,000	\$9,671,615	\$200,000
60	Flint, Mich.	17,301,305						873,500	258,000	4,371,100	1,765,000
61	Wilmington, Del.	10,400,150						1,427,650		7,808,000	
62	New Bedford, Mass.	15,481,735			239,000			6,601,000	1,788,000	1,728,000	675,000
63	Cambridge, Mass.	10,396,050	\$100,000		3,466,100			4,042,400	1,008,500	947,550	
64	Erie, Pa.	9,471,724						889,000	2,318,000	2,975,000	1,067,000
65	Tulsa, Okla.	17,047,583								269,400	
66	Albany, N. Y.	17,364,910			11,100			7,731,650	6,294,018	2,346,260	192,690
67	Kansas City, Kans.	19,957,612							550,600	8,354,724	2,721,309
68	Yonkers, N. Y.	24,050,790			331,700			847,800	4,200,200	8,668,150	542,850
69	Reading, Pa.	7,016,500			451,500				942,000	379,000	
70	Duluth, Minn.	11,524,898						2,710,249	450,000	3,920,000	876,000
71	Lowell, Mass.	7,694,670						1,381,670	1,258,200	1,175,800	812,000
72	Spokane, Wash.	6,405,335							181,454	5,522,581	
73	Elizabeth, N. J.	9,479,255						811,060	2,318,846	4,063,500	336,000
74	Canton, Ohio	17,680,589						335,684		3,378,150	
75	San Diego, Calif.	15,498,522								6,624,246	
76	Oklahoma City, Okla.	16,169,171						94,300		3,049,769	
77	Tacoma, Wash.	12,636,751							2,064,453	2,805,000	
78	Lynn, Mass.	7,306,490		\$20,000	673,000			4,268,490	731,500	1,124,500	158,000
79	Waterbury, Conn.	15,834,898			189,000			1,743,000	4,753,000	3,842,000	1,300,000
80	Utica, N. Y.	8,328,526			73,500		\$180,000	1,189,357	4,090,182	1,007,225	
81	El Paso, Tex.	8,023,057								842,000	
Group IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000											
82	Somerville, Mass.	\$2,213,000			\$70,000			\$1,334,000	\$88,000	\$66,000	
83	Fort Wayne, Ind.	4,556,000						432,500		940,000	\$170,000
84	Jacksonville, Fla.	11,306,681								2,649,000	
85	Knoxville, Tenn.	14,430,255						130,000	322,000	2,319,000	4,233,000
86	Evansville, Ind.	4,051,933						1,954,300	390,000	1,005,000	105,000

87	Lawrence, Mass.	6,064,020				2,866,820	696,000	1,068,800	
88	Savannah, Ga.	4,495,279				1,558,800		2,521,200	
89	Schenectady, N. Y.	3,441,192				1,264,800	783,000	2,312,600	
90	Allentown, Pa.	4,648,000			46,800	1,264,800	300,000	1,368,800	
91	Wichita, Kans.	8,989,753				374,722	414,887	2,147,289	2,956,700
92	Bayonne, N. J.	14,514,443			668,335	237,708		2,991,098	
93	Long Beach, Calif.	13,459,822				300,000	500,000	1,891,125	
94	Tampa, Fla.	9,218,235							
95	Harrisburg, Pa.	7,073,800	865,000		41,400	2,464,000	571,000	1,438,000	300,000
96	Manchester, N. H.	5,663,000			268,000	2,932,000		42,000	
97	Peoria, Ill.	2,305,167				233,954		248,768	
98	South Bend, Ind.	5,256,221				627,501	300,000	880,000	1,940,000
99	Hantramck, Mich.	3,715,338				88,000		1,277,000	128,898
100	St. Joseph, Mo.	3,224,855				601,850		1,484,805	150,000
101	Wilkes-Barre, Pa.	4,334,702	10,367		52,000	180,000	900,008	1,086,500	
102	Gary, Ind.	3,075,000				50,000	500,000	881,500	871,000
103	Rockford, Ill.	4,772,784				373,650	370,000	670,000	
104	Stoux City, Iowa	4,005,890						945,000	957,000
105	Portland, Me.	10,791,793	75,672		482,700	7,305,996	110,000	1,772,400	
106	Little Rock, Ark.	5,512,137						2,051,141	
107	Charleston, S. C.	11,396,743				4,096,000	219,742	4,247,000	
108	Sacramento, Calif.	12,615,420				555,800		9,303,420	
109	Troy, N. Y.	7,355,704			419,128	955,635	1,619,725	3,691,545	64,475
110	Binghamton, N. Y.	6,324,432	77,000		322,000	188,750	3,942,800	1,199,348	441,000
111	Saginaw, Mich.	6,271,500			16,000	130,000	634,000	2,485,000	
112	Johnstown, Pa.	7,183,500			4,000	132,500	1,904,000	4,451,000	
113	East St. Louis, Ill.	3,849,666				83,920		925,980	
114	Terre Haute, Ind.	2,493,000				675,000		180,000	
115	Pawtucket, R. I.	9,634,000			192,000	4,606,000	1,897,000	1,895,000	358,000
116	Highland Park, Mich.	9,548,068				183,000	1,887,940	3,779,400	1,839,686
117	Lansing, Mich.	9,088,000				165,000	545,000	4,130,000	1,611,000
118	Passaic, N. J.	9,326,544			73,500	481,000		2,875,250	1,468,500
119	Springfield, Ohio	4,531,370				427,118		1,256,808	164,174
120	Chester, Pa.	4,847,305			431,000	203,000	1,575,000	1,255,000	
121	Hoboken, N. J.	13,600,874			246,916	2,043,624		3,077,440	
122	Racine, Wis.	3,844,200				8,000		679,000	657,000
123	Winston-Salem, N. C.	12,032,105						1,480,000	3,598,000
124	New Britain, Conn.	5,409,000			187,000	2,539,000	1,521,000	658,000	40,000
125	Chattanooga, Tenn.	8,203,069						3,292,000	1,160,000
126	Altoona, Pa.	4,889,189				1,768,000	1,415,000	160,000	370,000
127	Mobile, Ala.	5,786,036	143,000					1,899,000	
128	Berkeley, Calif.	3,263,455						616,455	
129	Brookton, Mass.	5,517,290			698,600	1,802,800	739,800	507,500	
130	Springfield, Ill.	3,138,345				107,866		412,872	
131	Bethlehem, Pa.	7,897,000			33,000	1,561,900	955,000	3,723,000	

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GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
132	Huntington, W. Va.	\$2,627,405								\$312,500	
133	Cicero, Ill.	3,633,732								63,838	
134	Quincy, Mass.	4,615,000			\$146,500			\$2,179,000	\$607,000	166,000	
135	Lincoln, Nebr.	5,301,264						414,233	400	1,691,712	\$689,216
136	Holyoke, Mass.	5,059,000			172,000			2,362,000	776,000	401,000	322,000
137	East Orange, N. J.	8,249,935			350,000			1,946,245	2,045,447	1,864,945	255,477
138	Portsmouth, Va.	9,406,200						351,600		2,310,000	
139	Covington, Ky.	3,211,642						1,035,300	364,700	220,500	92,000
140	Macon, Ga.	3,119,895						85,000	701,440	1,068,000	
141	Roanoke, Va.	6,239,100						492,000		5,534,000	
142	Jackson, Mich.	4,958,382						280,344	775,000	2,025,066	
143	Shreveport, La.	0,810,364						27,000		923,500	1,163,210
144	Fresno, Calif.	3,000,580								556,500	
145	Niagara Falls, N. Y.	11,605,839			85,000			2,350,406	3,083,590	1,118,000	1,169,773
146	Lakewood, Ohio	9,783,481						70,500		1,311,000	333,000
147	Lancaster, Pa.	3,251,000			211,000			1,080,000	1,500,000	250,000	
148	Wheeling, W. Va.	4,479,256						539,000		60,000	
149	Pasadena, Calif.	10,437,944						855,848		3,574,956	3,785,400
150	Topeka, Kans.	2,809,071						59,000		1,423,322	297,468
151	Wichita Falls, Tex.	8,945,742						2,500		2,000	483,500
152	Augusta, Ga.	3,876,529			296,000			577,000	15,000	2,529,610	
153	Kalamazoo, Mich.	3,595,048						9,000	245,000	377,220	630,171
154	Newton, Mass.	5,569,000			551,500	\$51,000		3,834,500	383,000	30,000	84,000
155	Atlantic City, N. J.	19,459,450						2,442,450		10,701,000	3,374,000
156	Decatur, Ill.	3,081,207						179,925	214,876	609,025	
157	Davenport, Iowa	3,042,500						450,000	8,000	1,118,000	271,500
158	Charlotte, N. C.	9,067,665						40,000	138,000	4,685,000	950,000
159	Malden, Mass.	3,315,600			135,000			1,186,600	948,000	99,000	
160	Oak Park, Ill.	5,032,697						90,405	462,400	992,105	453,300

161	Kenosha, Wis.....	2,900,800				80,000		1,721,000	300,000
162	Hammond, Ind.....	2,823,454				9,000		181,280	
163	Mount Vernon, N. Y.....	10,895,143		238,000		843,750	1,147,000	8,048,300	68,000
164	Cedar Rapids, Iowa.....	2,273,684				60,000	198,400	1,256,328	833,000

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000

165	Woonsocket, R. I.....	\$3,780,000		\$200,000		\$1,898,000	\$1,379,000	\$1,820,000	
166	New Castle, Pa.....	2,819,704				45,000	497,000	1,335,000	\$100,000
167	Beaumont, Tex.....	5,365,900				178,000			
168	McKeesport, Pa.....	2,781,823		840,000		517,000	290,000	697,000	42,000
169	York, Pa.....	2,364,100		202,000		388,000	1,260,000	289,000	
170	Haverhill, Mass.....	2,223,000		29,000		1,430,000	228,000	71,000	14,000
171	Bay City, Mich.....	5,174,300				588,000			
172	Elmira, N. Y.....	3,696,497		98,000	156,000	207,000	1,298,000	1,351,500	
173	Charleston, W. Va.....	3,629,000				60,000		677,000	
174	Medford, Mass.....	2,985,650				1,809,000	743,500	184,650	
175	Galveston, Tex.....	6,404,500						188,500	
176	Pontiac, Mich.....	5,220,650				15,000	75,000	1,107,500	2,166,000
177	Chelsea, Mass.....	4,268,970		600,000		1,735,970	745,000	185,000	
178	Stockton, Calif.....	4,385,652				40,500			
179	Perth Amboy, N. J.....	7,929,759				278,000		2,086,900	2,079,109
180	Pittsfield, Mass.....	2,595,000		10,000		1,334,000	511,000	460,400	
181	Lexington, Ky.....	2,511,429				366,000		684,570	
182	Lima, Ohio.....	8,734,203		100,000		80,000		1,158,000	
183	Madison, Wis.....	5,968,368		24,668		456,000		2,204,000	371,000
184	Newport News, Va.....	3,256,000				295,000		716,000	
185	Montgomery, Ala.....	5,737,882		3,500				1,954,000	
186	Greensboro, N. C.....	7,939,163				160,000			1,835,000
187	East Chicago, Ind.....	4,044,865						102,000	
188	New Rochelle, N. Y.....	7,143,573		357,779	\$2,122	417,700	3,071,760	637,711	220,674
189	Columbus, Ga.....	2,308,461		49,000		93,500		438,000	
190	Evanston, Ill.....	4,090,879				960,051		1,668,000	
191	Pueblo, Colo.....	5,726,514						1,775,704	389,400
192	Fitchburg, Mass.....	3,129,800		45,000		1,998,800	34,000	39,000	62,000
193	San Jose, Calif.....	2,592,690				272,104		371,475	
194	Waco, Tex.....	3,897,449				165,149			
195	Muskegon, Mich.....	4,449,612				125,000	60,000	2,160,550	165,000
196	Brookline, Mass.....	1,918,235		42,300	10,200	1,422,700	264,000	156,675	
197	Salem, Mass.....	2,666,000		119,000		1,639,000	665,000	293,000	
198	Jamestown, N. Y.....	3,893,292				456,000	133,205	1,118,137	28,900
199	Butte, Mont.....	2,625,409							

TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 446. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	3½ per cent	3¾ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
200	Williamsport, Pa.	\$1,294,600	\$64,000		\$18,900			\$118,700	\$295,000	\$448,000	
201	Muncie, Ind.	1,428,006						190,000		171,718	
202	Hamilton, Ohio	5,055,440			6,958			1,200,664		89,076	
203	Lorain, Ohio	5,581,748						397,000		421,000	
204	Everett, Mass.	2,676,500						1,334,800	374,000	182,700	
205	Chicopee, Mass.	1,906,850			18,000			717,250	573,500	389,700	
206	Springfield, Mo.	715,908									
207	Battle Creek, Mich.	1,477,080						232,000	109,000	199,000	\$140,000
208	Durham, N. C.	6,179,450				\$200,000			49,000	1,937,000	
209	Columbia, S. C.	3,747,861						600,000		375,000	458,000
210	Dubuque, Iowa	4,234,254						479,000		2,044,000	20,000
211	Stamford, Conn.	4,666,759						683,100		3,113,465	46,569
212	Joliet, Ill.	3,314,628								608,500	279,300
213	Aurora, Ill.	3,034,019						135,020		1,180,505	
214	Superior, Wis.	2,136,214						119,000		1,011,500	331,000
215	Council Bluffs, Iowa	2,196,099								387,000	375,968
216	Rock Island, Ill.	1,741,950									
217	Taunton, Mass.	3,410,200			387,000			1,653,100	260,000	275,100	247,000
218	Portsmouth, Ohio	5,099,203				\$83,000		676,127		508,029	
219	Quincy, Ill.	1,013,832								70,000	
220	New Brunswick, N. J.	4,824,532			127,307			363,475	75,000	1,350,000	1,087,000
221	Austin, Tex.	3,249,596								88,000	818,000
222	Ogden, Utah	5,284,044						210,000		1,267,000	594,000
223	Kokomo, Ind.	636,500						115,500		89,500	125,000
224	Easton, Pa.	3,953,100			134,400			475,300	2,528,000	565,000	
225	Waterloo, Iowa	3,011,466						20,000	475,092	563,832	81,672
226	Wilmington, N. C.	3,452,613						148,000		1,078,625	454,000
227	Danville, Ill.	2,361,941								690,825	
228	Hazleton, Pa.	2,326,500						158,500		1,418,000	
229	Auburn, N. Y.	1,434,672						188,069	610,279	255,843	185,000

230	Poughkeepsie, N. Y.	3,073,888	40,800	\$37,800	335,000		175,000	1,096,000	994,800	
231	Orange, N. J.	4,257,604					414,000		2,008,388	114,500
232	Petersburg, Va.	3,958,483			75,000		490,000		1,994,000	
233	Amsterdam, N. Y.	2,408,746	94,500	37,000		270,000	215,800	313,300	1,265,650	
234	Waltham, Mass.	1,785,000			31,000		493,000	680,500	143,000	181,000
235	Norristown, Pa.	1,181,205	87,000		119,000		164,000	600,000	36,800	
236	Lewiston, Me.	1,442,500			183,000		574,000		460,000	
237	Green Bay, Wis.	2,558,750							869,250	815,000
238	Sheboygan, Wis.	1,254,070					114,000		91,000	
239	Moline, Ill.	1,535,288							207,411	
240	Oshkosh, Wis.	1,664,000					310,000	285,000	731,000	190,000
241	Elgin, Ill.	1,858,820								
242	Watertown, N. Y.	3,460,476			195,000		324,985	470,000	1,626,800	
243	Muskogee, Okla.	4,661,697							658,600	
244	La Crosse, Wis.	2,288,725					584,000		932,000	47,000
245	Newburgh, N. Y.	1,821,343	26,607				437,000		684,479	297,395
246	Lynchburg, Va.	4,182,800			130,000		1,003,000		2,684,000	
247	Colorado Springs, Colo.	5,939,517					1,139,000		2,190,000	

TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 438. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	Grand total.....	\$918,835,709	\$41,252,393	\$197,736,617	\$9,756,870	\$234,198,007	\$2,977,569	\$634,220	\$95,386,321	\$27,712,789	\$2,583,638
	Group I.....	300,775,114	21,436,984	66,503,554	1,248,000	57,438,113	984,955		46,865,800	24,444,379	86,359
	Group II.....	99,117,001	476,435	27,700,431	5,269,100	30,478,442	31,312		8,395,374		203,186
	Group III.....	290,401,287	12,282,032	63,679,242	1,421,000	60,362,037	1,099,844	3,140	18,636,768	123,382	1,631,678
	Group IV.....	136,513,487	5,046,342	24,910,054	1,345,220	46,514,230	773,458	94,438	15,235,105	2,609,215	398,849
	Group V.....	92,028,820	2,010,600	14,943,386	473,550	39,405,185	88,000	530,642	6,353,274	535,813	263,566

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER

1	New York, N. Y.....	\$4,578,400	\$1,500,000			\$18,665	\$279,500		\$9,836,100		
2	Chicago, Ill.....	74,074,168		\$20,000		117,300			20,750,000	\$21,900,000	\$10,080
3	Philadelphia, Pa.....	22,629,700	12,659,800	5,000,000	\$10,000	146,516					14,100
4	Detroit, Mich.....	31,619,672	6,610,000	24,700,279	128,000	27,067,715				624,779	
5	Cleveland, Ohio.....	38,428,188	67,184	20,676,413		19,438,434			2,138,000	1,000	
6	St. Louis, Mo.....										
7	Baltimore, Md.....	38,087,000							324,700		62,179
8	Boston, Mass.....	3,753,600							1,600,000		
9	Los Angeles, Calif.....	45,435,296	600,000	18,207,871	1,110,000	6,451,415	605,455			1,537,000	
10	Pittsburgh, Pa.....	10,134,300				4,199,068			12,317,000		381,600
11	San Francisco, Calif.....	32,035,000									
12	Buffalo, N. Y.....						100,000				

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000

13	Milwaukee, Wis.....	\$10,775,480		\$694,860		\$5,474,000					
14	Washington, D. C.....					81					
15	Newark, N. J.....	2,319,375		6,732,000		134,702					\$36,638
16	Minneapolis, Minn.....	13,647,181		447,258		290,463			\$1,135,234		25,380
17	New Orleans, La.....	8,072,881		2,017,800		8,114	\$31,312		127,800		98,307

18	Cincinnati, Ohio.....	13,954,968		4,674,053	\$4,269,100	6,462,218				
19	Kansas City, Mo.....	4,963,000				1,133,093				
20	Seattle, Wash.....	30,417,321	\$126,020	2,790,000		13,085,474		1,847,340		
21	Indianapolis, Ind.....	5,939,668	350,415	658,640		2,941,217				
22	Rochester, N. Y.....	2,854,100		1,900				3,295,000		41,841
23	Jersey City, N. J.....	4,139,000		9,484,000		344,080				1,000

Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000

24	Louisville, Ky.....	\$1,314,000		\$40,000		\$378,734				
25	Toledo, Ohio.....	11,070,205	\$2,720,600	3,901,800		3,823,104				
26	Portland, Oreg.....	5,482,000		633,600		8,604,111				\$28,905
27	Akron, Ohio.....	12,442,708	2,366,000	9,612,340		8,125,339				
28	Denver, Colo.....	2,589,000		7,303,600						1,136
29	Columbus, Ohio.....	16,561,672		3,298,600	\$85,000	5,109,280		\$1,320,000		697,301
30	Providence, R. I.....									
31	Oakland, Calif.....	7,437,868		646,000		6,000				
32	St. Paul, Minn.....	5,275,000		650,000		800,000				
33	Atlanta, Ga.....	7,821,500	114,000			402,500				
34	Omaha, Nebr.....	9,230,840		3,951,761		116,500	\$646,954			
35	Birmingham, Ala.....	12,341,528	207,000	1,188,000		1,461,932	275,600	42,500		
36	San Antonio, Tex.....	16,767,250								
37	Worcester, Mass.....	769,800		106,000				2,000,000		6,000
38	Dallas, Tex.....	4,317,000		1,160,000		742,574				
39	Richmond, Va.....	2,340,530	85,000	550,000		1,970,000				197,000
40	Syracuse, N. Y.....	3,039,717	3,659,800					650,660		
41	New Haven, Conn.....	1,179,000						2,180,000		
42	Memphis, Tenn.....	6,082,200		995,000	\$10,000	1,183,973				420,000
43	Dayton, Ohio.....	6,835,247		2,423,200		1,463,530				
44	Norfolk, Va.....	14,116,500				1,547,000			\$20,550	
45	Houston, Tex.....	17,450,065		40,000		643,750	169,400		2,216	
46	Bridgeport, Conn.....	3,184,000		337,000		649,000				
47	Youngstown, Ohio.....	5,835,051	734,000	1,217,272	460,000	5,522,954				
48	Hartford, Conn.....	1,206,079		58,387		28,960			4,469	
49	Fort Worth, Tex.....	9,094,000				1,463,707	6,500	\$3,140		24,567
50	Grand Rapids, Mich.....	3,682,500				464,000				
51	Springfield, Mass.....	1,090,600						1,000,000		
52	Seranton, Pa.....	377,000				852,900				
53	Paterson, N. J.....	258,566		883,000		275,000				
54	Des Moines, Iowa.....	6,309,096		561,608		1,733,612				
55	Nashville, Tenn.....	7,718,706		363,000		713,549				
56	Trenton, N. J.....	1,660,083		1,081,000						1,100
57	Salt Lake City, Utah.....	4,770,500		600,000		1,260,900				
58	Fall River, Mass.....	734,000	232,000	447,000	66,000			700,000		1,000

TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 438. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	City	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
59	Camden, N. J.	\$1,416,151		\$1,129,000							
60	Flint, Mich.	7,305,105				\$2,728,600					
61	Wilmington, Del.	1,164,500									
62	New Bedford, Mass.	1,076,000	\$965,000	882,000		27,735			\$1,500,000		
63	Cambridge, Mass.	362,500		90,000		30,000			350,000		
64	Erie, Pa.	50,000		176,000		1,865,040					\$131,684
65	Tulsa, Okla.	8,965,772		7,250,302		562,109					
66	Albany, N. Y.	448,392	285,800	50,000					3,000		
67	Kansas City, Kans.	6,726,346		288,525		1,166,108					150,000
68	Yonkers, N. Y.	2,329,250		1,710,750					5,220,000		
69	Reading, Pa.	2,084,000									
70	Duluth, Minn.	2,902,000		400,000		166,649					
71	Lowell, Mass.	1,487,000	42,000	236,000		2,000			1,800,000		
72	Spokane, Wash.	671,000	9,600			20,700					
73	Elizabeth, N. J.	167,022		1,082,274		720,000					558
74	Canton, Ohio.	5,829,203	745,680	2,647,113		4,584,151			160,608		
75	San Diego, Calif.	8,715,851				158,425					
76	Oklahoma City, Okla.	11,879,943				1,145,159					
77	Tacoma, Wash.	3,461,813		4,000,000		303,995	\$1,490				
78	Lynn, Mass.	310,000	11,000	8,000		2,000					
79	Waterbury, Conn.	1,780,000		309,498		18,400			1,800,000		
80	Utica, N. Y.	1,315,758	154,552	744,372						\$71,580	
81	El Paso, Tex.	7,580,000				101,057					

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000

82	Somerville, Mass.	\$55,000							\$600,000		
83	Fort Wayne, Ind.	950,000				\$1,923,500			140,000		
84	Jacksonville, Fla.	7,533,190				1,104,491					\$20,000
85	Knoxville, Tenn.	2,593,309		\$2,134,500		2,198,446			500,000		
86	Evansville, Ind.	590,000				7,133					500

87	Lawrence, Mass.	607,000		250,000				700,000	
88	Savannah, Ga.	100,000			302,409	\$442,600			
89	Schenectady, N. Y.	1,448,592	\$912,000	170,000	8,500			2,223,000	
90	Allentown, Pa.	1,136,000		800,000	33,300				
91	Wichita, Kans.	2,721,259			334,940				
92	Bayonne, N. J.	4,746,000		1,800,000	348,656	600		2,094,145	
93	Long Beach, Calif.	9,197,008			1,472,090				
94	Tampa, Fla.	8,570,250		99,122	863,987	9,750	\$5,298		30,000
95	Harrisburg, Pa.	1,271,200							300
96	Manchester, N. H.	1,431,000							
97	Peoria, Ill.	1,199,418			620,830				2,200
98	South Bend, Ind.	328,320		380,000	1,200,000				
99	Hamtramck, Mich.	1,804,600		949,000	1,449,860			\$18,080	
100	St. Joseph, Mo.	1,985,000				2,500		1,000	
101	Wilkes-Barre, Pa.	567,600			648,255				
102	Gary, Ind.	215,500			697,000			210,000	
103	Rockford, Ill.	3,857,615			449,440				52,079
104	Sioux City, Iowa.	1,570,000			533,890				
105	Portland, Me.	830,025		200,000	13,000				2,000
106	Little Rock, Ark.	1,076,889	278,231	1,426,000	552,550		1,037		126,339
107	Charleston, S. C.	2,253,000			204,000			150,000	2,000
108	Sacramento, Calif.	1,700,000		1,018,000	30,000				10,500
109	Troy, N. Y.	11,699		100,800	698,700				
110	Binghamton, N. Y.	48,000		140,500	165,534				
111	Saginaw, Mich.	1,820,000		1,186,000					
112	Johnstown, Pa.	692,000							
113	East St. Louis, Ill.	1,833,428			1,056,639				
114	Terre Haute, Ind.	1,438,000			200,000				
115	Pawtucket, R. I.							685,000	
116	Highland Park, Mich.	706,000		230,000	921,550			507	
117	Lansing, Mich.	2,609,000			28,000				
118	Passaic, N. J.	3,485,500		939,794					
119	Springfield, Ohio.	1,148,108		744,135	788,529				
120	Chester, Pa.	778,105			3,700			420,000	80,500
121	Hoboken, N. J.	2,248,094		1,806,509	4,177,791				500
122	Racine, Wis.	1,140,000		240,000	1,069,200			51,000	
123	Winston-Salem, N. C.	2,351,000		3,354,000	1,251,105				
124	New Britain, Conn.	424,000			40,000				
125	Chattanooga, Tenn.	2,280,294		25,000	955,649			300,000	126
126	Altoona, Pa.	912,339	160,000	38,000	76,182			111,668	
127	Mobile, Ala.	3,160,600			582,935				500
128	Berkeley, Calif.	2,747,000							
129	Brockton, Mass.	434,000		235,000				1,100,000	
130	Springfield, Ill.	1,853,768		45,043	615,769				3,026
131	Rutherford, Pa.	675,000	344,100	606,000					

TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 438. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	City	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
132	Huntington, W. Va.	\$2,314,405				\$500					
133	Cicero, Ill.	1,504,664				2,070,230				\$5,000	
134	Quincy, Mass.	107,000	\$69,500	\$84,000	\$46,000				\$1,200,000		
135	Lincoln, Nebr.	2,491,183								14,520	
136	Holyoke, Mass.	226,000		100,000					700,000		
137	East Orange, N. J.	1,094,818		88,000					605,000		
138	Portsmouth, Va.	4,453,100	150,000	1,800,000		322,800			18,400		
139	Covington, Ky.	241,200				657,942					
140	Macon, Ga.	1,613				17,050	\$318,108		23,787		\$4,397
141	Roanoke, Va.	120,000				73,100					
142	Jackson, Mich.	1,123,590	376,000			328,000					50,382
143	Shreveport, La.	4,605,616		47,186		52,842					
144	Fresno, Calif.	2,444,080									
145	Niagara Falls, N. Y.	565,600	1,262,511	713,620					267,000	1,039,440	
146	Lakewood, Ohio.	4,653,888		588,825		2,826,218					
147	Lancaster, Pa.	210,000									
148	Wheeling, W. Va.	3,355,913				30,500			493,843		
149	Pasadena, Calif.	1,619,520	125,000	419,000	578,220						
150	Topeka, Kans.	589,281	140,000	300,000							
151	Wichita Falls, Tex.	2,559,459		1,052,000		4,758,180		\$68,103			
152	Augusta, Ga.	118,000				340,719					
153	Kalamazoo, Mich.	1,961,069				318,588					4,000
154	Newton, Mass.	236,000							395,000		
155	Atlantic City, N. J.	22,000				810,000			1,110,000	1,000,000	
156	Decatur, Ill.	1,114,830				826,621			75,930		
157	Davenport, Iowa.	667,000		475,000		53,000					
158	Charlotte, N. C.	1,503,000	1,139,000	96,000	206,000	268,165			42,000		500
159	Malden, Mass.	159,000	9,000	79,000					700,000		
160	Oak Park, Ill.	750,063				2,284,424					

161	Kenosha, Wis.....	376,000		25,000		528,500			
162	Hammond, Ind.....	418,500				1,964,674			
163	Mount Vernon, N. Y.....	1,326,063	91,000	405,000	90,000			250,000	
164	Cedar Rapids, Iowa.....	482,444		18,000		727,712			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 80,000

165	Woonsocket, R. I.....	\$1,861,000				\$1,122,000		\$800,000	
166	New Castle, Pa.....			\$700,000		142,704			
167	Beaumont, Tex.....	4,735,900	\$187,000			239,000	\$26,000		
168	McKeesport, Pa.....	835,000	15,000			345,823			
169	York, Pa.....	45,100		80,000					
170	Haverhill, Mass.....			99,000	\$46,000			300,000	
171	Bay City, Mich.....	1,111,800		1,968,000		1,505,500			
172	Elmira, N. Y.....	511,300				79,697			
173	Charleston, W. Va.....	2,892,000							
174	Medford, Mass.....	24,500	68,000	36,000		30,000		300,000	
175	Galveston, Tex.....	6,276,000							
176	Pontiac, Mich.....	352,800		55,600	367,000	1,081,780			
177	Chelsea, Mass.....	101,000	75,000			2,000		925,000	
178	Stockton, Calif.....	2,778,440		1,540,000		26,712			
179	Ferth Amboy, N. J.....	1,312,500		605,000		1,568,250			
180	Pittsfield, Mass.....	49,800		78,000		80,000		100,000	
181	Lexington, Ky.....	1,120,000				440,858			
182	Lima, Ohio.....	3,482,700	28,000	2,076,970	7,000	1,803,533			
183	Madison, Wis.....	1,813,100		1,072,600		27,000			
184	Newport News, Va.....	1,560,000		575,000		110,000			
185	Montgomery, Ala.....	1,669,000		250,000		1,318,740	11,000	\$536,642	
186	Greensboro, N. C.....	5,131,000	489,000	138,000		196,163			
187	East Chicago, Ind.....	1,060,865				2,522,000		360,000	
188	New Rochelle, N. Y.....	1,567,837		133,000					\$135,000
189	Columbus, Ga.....	1,700,100					12,000		14,000
									\$1,861
190	Evanston, Ill.....	1,157,328				305,500			
191	Pueblo, Colo.....	1,389,000				2,181,410			
192	Fitchburg, Mass.....	313,000						650,000	
193	San Jose, Calif.....	1,949,111							
194	Waco, Tex.....	3,667,300				26,000	39,000		
195	Muskegon, Mich.....	1,077,517		450,000		421,145			
196	Brookline, Mass.....							22,300	
197	Salem, Mass.....			60,000					
198	Jamestown, N. Y.....	817,480	410,000	232,000	53,550	201,000		443,040	
199	Butte, Mont.....	1,572,950				952,459			

TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 438. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
200	Williamsport, Pa.	\$175,000							\$175,000		
201	Muncie, Ind.	398,995				\$667,293					
202	Hamilton, Ohio	728,294		\$307,170		2,662,326			62,952		
203	Lorain, Ohio	1,683,269		1,181,781		1,898,698					
204	Everett, Mass.	93,000	\$37,000	55,000					600,000		
205	Chicopee, Mass.		62,000	46,400					100,000		
206	Springfield, Mo.	633,483				81,525					
207	Battle Creek, Mich.	610,120				186,960					
208	Durham, N. C.	2,397,000	460,000	627,000		584,450					\$25,000
209	Columbia, S. C.	1,731,000				583,861					
210	Dubuque, Iowa	1,523,254				168,000					
211	Stamford, Conn.	580,650						242,975			
212	Joliet, Ill.	1,470,528				955,300					
213	Aurora, Ill.	222,830				1,494,565					1,099
214	Superior, Wis.	533,000				130,000					11,714
215	Council Bluffs, Iowa	861,200		300,000		271,431					500
216	Rock Island, Ill.	479,300				1,280,150					2,500
217	Taunton, Mass.	185,000	50,000			3,000			350,000		
218	Portsmouth, Ohio	1,132,879		721,982		1,977,186					
219	Quincy, Ill.	281,700				662,132					
220	New Brunswick, N. J.	1,285,750		586,000							
221	Austin, Tex.	2,109,500				234,096					
222	Ogden, Utah	869,000		440,000		1,914,044					
223	Kokomo, Ind.	22,000				284,500					
224	Easton, Pa.	1,000				249,400					
225	Waterloo, Iowa	941,293	106,000	13,500		810,077					
226	Wilmington, N. C.	1,542,828		27,000		145,780		44,400			12,000
227	Danville, Ill.	723,688				804,956				\$142,472	
228	Hazleton, Pa.	750,000									
229	Auburn, N. Y.	232,887				20,994		41,600			

230	Poughkeepsie, N. Y.	870,190		375,833		46,265			
231	Orange, N. J.	1,381,374				187,000		154,344	
232	Petersburg, Va.	1,380,000				49,483			
233	Amsterdam, N. Y.	109,234		66,000					37,693
234	Waltham, Mass.		16,000	70,500				300,000	
235	Norristown, Pa.	174,000				705			
236	Lewiston, Me.	220,000				5,500			
237	Green Bay, Wis.	187,500		126,000		1,161,000			
238	Sheboygan, Wis.	376,700				672,350			
239	Moline, Ill.	341,176				942,475			44,223
240	Oshkosh, Wis.	140,000				108,000			
241	Elgin, Ill.	1,298,080				560,740			
242	Watertown, N. Y.	779,041						65,000	
243	Muskogee, Okla.	8,787,134				221,922		194,341	
244	La Crosse, Wis.	400,237				275,488		50,000	
245	Newburgh, N. Y.	51,599	7,800					316,663	
246	Lynchburg, Va.	359,500				6,300			
247	Colorado Springs, Colo.	2,060,400				423,009			127,108

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL
[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	Grand total.....				
	Government of city.....	\$63,584,524,863	\$51,503,291,691	\$11,429,847,782	\$651,385,390
	Government of State.....	51,027,419,228	41,268,721,319	9,109,671,448	649,026,461
	Government of county.....	21,435,456,817	16,397,885,642	4,739,331,135	298,240,040
	Governments of other civil divisions.....	2,613,804,266	1,788,803,740	809,478,428	15,522,098
	GROUP I.....				
	Government of city.....	32,121,141,296	27,777,956,390	4,192,272,845	150,912,061
	Government of State.....	24,931,116,284	21,999,407,379	2,780,796,844	150,912,061
	GROUP II.....				
	Government of city.....	7,111,631,322	5,049,271,430	1,865,706,878	196,653,014
	Government of State.....	5,182,817,295	3,758,289,508	1,224,653,427	199,874,360
	Governments of other civil divs.....	644,491,040	453,667,990	190,823,050	
	GROUP III.....				
	Government of city.....	12,903,697,949	9,779,047,593	2,979,776,621	144,873,735
	Government of State.....	12,055,024,992	8,858,178,500	3,054,349,932	142,496,560
	Government of county.....	10,892,001,737	8,395,319,560	2,354,185,617	142,496,560
	Governments of other civil divs.....	516,691,080	362,928,470	153,762,610	
	GROUP IV.....				
	Government of city.....	7,508,363,318	5,811,925,870	1,590,007,428	106,430,020
	Government of State.....	5,891,237,164	4,398,159,477	1,378,923,565	114,154,122
	Government of county.....	6,961,896,102	5,250,954,564	1,596,787,416	114,154,122
	Governments of other civil divs.....	1,030,998,647	734,417,788	337,015,097	9,565,762
	GROUP V.....				
	Government of city.....	3,939,690,978	3,085,090,408	802,084,010	52,516,560
	Government of State.....	2,967,223,493	2,254,686,455	670,947,680	41,589,358
	Government of county.....	3,581,558,978	2,751,611,518	788,358,102	41,589,358
	Governments of other civil divs.....	371,623,499	237,789,492	127,877,671	5,956,336
	ALABAMA.....				
35	BIRMINGHAM.....				
	Government of city.....	178,945,038	146,077,572	32,867,466	
	Government of State.....	178,945,038	146,077,572	32,867,466	
	Government of county.....	178,945,038	146,077,572	32,867,466	
127	MOBILE.....				
	Government of city.....				
	City corporation.....	47,600,162	35,423,048	12,177,114	
	School district.....	47,600,162	35,423,048	12,177,114	
	Government of State.....	47,600,162	35,423,048	12,177,114	
	Government of county.....	47,600,162	35,423,048	12,177,114	
185	MONTGOMERY.....				
	Government of city.....	34,336,247	22,314,296	12,021,951	
	Government of State.....	34,336,247	22,314,296	12,021,951	
	Government of county.....	34,336,247	22,314,296	12,021,951	
	ARKANSAS.....				
106	LITTLE ROCK.....				
	Government of city.....				
	City corporation.....	58,859,904	44,480,599	14,379,305	
	School district.....	58,859,904	44,480,599	14,379,305	
	Government of State.....	58,859,904	44,480,599	14,379,305	
	Government of county.....	58,859,904	44,480,599	14,379,305	
	CALIFORNIA ¹				
128	BERKELEY.....				
	Government of city.....				
	City corporation.....	77,322,813	67,918,850	9,403,963	
	School district.....	51,767,292	43,499,350	8,267,932	
	Utility district.....	51,767,292	43,499,350	8,267,932	

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
							\$1,936,343,361	\$47.51	
			\$1,560.07	\$1,957.53			1,690,708,190	41.48	
			1,251.98	1,558.11			126,688,217	3.11	
			525.93	718.83			116,735,191	2.86	
							2,211,763		
			1,801.19	2,201.58			952,307,782	53.40	
			1,398.01	1,672.40			903,937,860	50.69	
							48,369,922	2.71	
			1,610.47	1,942.21			213,494,393	48.35	
			1,173.68	1,420.70			196,059,604	44.40	
							17,226,483	3.90	
							208,306		
			1,373.43	1,769.20			386,889,907	42.24	
			1,283.10	1,662.34			306,634,584	32.64	
			1,169.31	1,573.30			33,938,385	3.61	
							56,223,948	5.98	
							92,990		
			1,315.53	1,728.43			242,298,200	42.45	
			1,032.20	1,341.36			182,714,690	32.01	
			1,219.78	1,642.05			18,488,879	3.24	
							39,649,293	6.95	
							1,445,338		
			1,156.84	1,602.89			181,353,079	38.57	
			871.29	1,213.51			101,361,452	29.76	
			1,051.68	1,510.52			8,684,548	2.54	
							20,861,950	6.13	
							465,129		
60	60		875.26	1,458.77	\$36.00	\$21.60	6,442,022	31.51	35
60	60		875.26	1,458.77	18.00	10.80	3,221,011	15.75	
60	60		875.26	1,458.77	6.50	3.90	1,163,143	5.69	
			875.26	1,458.77	11.50	6.90	2,057,868	10.07	
					34.00	20.40	1,618,405	24.62	127
					20.00	12.00	952,003	14.48	
60	60		724.12	1,206.87	11.00	6.60	523,602	7.97	
60	60		724.12	1,206.87	9.00	5.40	428,401	6.52	
60	60		724.12	1,206.87	6.50	3.90	309,401	4.71	
60	60		724.12	1,206.87	7.50	4.50	357,001	5.43	
					32.50	13.00	1,115,929	24.15	185
40	40		743.11	1,857.78	15.50	6.20	532,212	11.52	
40	40		743.11	1,857.78	6.50	2.60	223,186	4.83	
40	40		743.11	1,857.78	10.50	4.20	360,531	7.80	
					37.12	11.13	2,184,879	29.44	106
					19.67	5.90	1,187,774	15.60	
30	30		793.09	2,643.63	7.67	2.30	451,455	6.08	
30	30		793.09	2,643.63	12.00	3.60	706,319	9.52	
30	30		793.09	2,643.63	8.70	2.61	512,081	6.90	
30	30		793.09	2,643.63	8.75	2.62	515,024	6.94	
					47.20	26.46	2,844,949	43.50	128
					31.10	18.55	2,011,496	30.75	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL
[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
CALIFORNIA—Continued					
144	FRESNO				
	Government of city				
	City corporation	\$46,897,189	\$38,283,280	\$8,613,909	
	School districts	46,897,189	38,283,280	8,613,909	
	Government of county	46,897,189	38,283,280	8,613,909	
93	LONG BEACH				
	Government of city				
	City corporation	157,161,545	135,797,120	21,364,425	
	School districts	154,621,170	130,868,345	23,752,825	
	Government of county	154,621,170	130,868,345	23,752,825	
9	LOS ANGELES				
	Government of city				
	City corporation	1,374,750,565	1,123,813,590	250,936,975	
	County	1,374,750,565	1,123,813,590	250,936,975	
	School districts	1,374,750,565	1,123,813,590	250,936,975	
31	OAKLAND				
	Government of city				
	City corporation	212,055,965	173,668,400	38,387,565	
	School districts	199,886,597	163,446,225	36,440,372	
	Utility district	199,886,597	163,446,225	36,440,372	
	Sanitary districts	4,971,099	3,886,099	1,085,000	
	Government of county	199,886,597	163,446,225	36,440,372	
149	PASADENA				
	Government of city				
	City corporation	131,038,010	105,420,530	25,617,480	
	School districts	92,065,100	73,218,490	18,836,610	
	Government of county	92,065,100	73,218,490	18,836,610	
108	SACRAMENTO				
	Government of city				
	City corporation	95,244,900	82,716,320	12,528,580	
	School district	81,514,010	70,475,330	11,038,680	
	Government of county	81,514,010	70,475,330	11,038,680	
75	SAN DIEGO				
	Government of city				
	City corporation	121,537,414	105,177,007	16,360,407	
	School districts	71,599,133	60,069,835	11,529,298	
	Government of county	71,599,133	60,069,835	11,529,298	
11	SAN FRANCISCO				
	Government of city	684,129,950	562,754,528	121,375,422	
193	SAN JOSE				
	Government of city				
	City corporation	34,266,250	28,999,185	5,267,065	
	School districts	34,266,250	28,999,185	5,267,065	
	Government of county	34,266,250	28,999,185	5,267,065	
178	STOCKTON				
	Government of city				
	City corporation	63,302,968	54,229,431	9,073,537	
	School district	39,624,295	32,422,000	7,202,295	
	Government of county	39,624,295	32,422,000	7,202,295	
COLORADO					
247	COLORADO SPRINGS				
	Government of city				
	City corporation	41,074,280	\$ 41,074,280	(³)	
	School district	41,074,280	\$ 41,074,280	(³)	
	Government of State	41,074,280	\$ 41,074,280	(³)	
	Government of county	41,074,280	\$ 41,074,280	(³)	

³ Average rate.

⁴ Basis in practice for all real property except improvements, which are assessed at 40 per cent.

⁵ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

⁶ Basis in practice for all real property except improvements, which are assessed at 60 per cent.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$49.78	\$21.89	\$2,334,612	\$40.53	144
					31.70	13.94	1,486,711	25.81	
45	40		\$814.12	\$1,850.69	17.10	7.52	802,012	13.92	
45	40		814.12	1,850.69	14.60	6.42	684,699	11.89	
45	40		814.12	1,850.69	18.08	7.95	847,901	14.72	
					36.26	18.26	5,641,484	64.00	93
					24.47	12.36	3,818,119	43.32	
52	45		1,783.01	3,501.37	13.67	6.96	2,148,211	24.37	
50	50		1,754.19	3,508.38	10.80	5.40	1,669,908	18.95	
50	50		1,754.19	3,508.38	11.79	5.90	1,823,365	20.69	
					38.95	19.48	53,549,928	(¹)	9
					38.95	19.48	53,549,928	(¹)	
50	50		(¹)	(¹)	16.55	8.28	22,755,184	(¹)	
50	50		(¹)	(¹)	12.90	6.45	17,734,613	(¹)	
50	50		(¹)	(¹)	9.50	4.75	13,060,131	(¹)	
					49.98	25.03	10,413,301	41.60	31
					34.78	17.39	7,375,025	29.47	
50	50		847.22	1,694.44	22.19	11.10	4,706,214	18.80	
50	50		798.60	1,598.12	12.43	6.25	2,435,278	9.93	
60	50		798.60	1,598.12	0.90	0.45	179,898	0.72	
50	50		(¹)	(¹)	0.73	0.37	3,635	(¹)	
60	60		798.60	1,598.12	15.20	7.64	3,038,276	12.14	
					42.22	24.44	4,406,263	78.80	149
					30.32	18.49	3,310,807	59.21	
75	75		2,343.31	3,124.42	13.32	9.99	1,745,871	31.22	
50	50		1,646.19	3,292.39	17.00	8.50	1,564,936	7.99	
50	50		1,646.19	3,292.39	11.90	5.95	1,095,456	19.59	
					49.05	27.76	4,235,368	58.61	108
					29.75	17.54	2,682,148	36.84	
72	50		1,318.09	2,082.15	17.25	10.92	1,643,223	22.74	
54	47		1,128.07	2,131.14	12.50	6.62	1,018,925	14.10	
54	47		1,128.07	2,131.14	19.30	10.22	1,573,220	21.77	
					64.40	28.51	5,659,687	53.37	75
					39.10	19.41	3,848,229	36.29	
100	40		1,146.07	1,965.23	21.00	12.90	2,552,285	24.07	
48	28		675.16	1,876.31	18.10	6.51	1,295,944	12.22	
48	28		675.16	1,876.31	28.30	9.10	1,811,458	17.08	
					34.70	17.35	23,739,309	42.94	11
50	50		1,237.33	2,474.67	34.70	17.35	23,739,309	42.94	
					47.31	18.93	1,621,115	37.27	193
					30.81	12.33	1,655,722	24.27	
40	40		787.78	1,969.46	15.22	6.09	521,525	11.99	
40	40		787.78	1,969.46	15.59	6.24	534,197	12.28	
40	40		787.78	1,969.46	16.50	6.60	565,393	13.00	
					48.46	22.96	2,274,675	48.10	178
					28.46	14.78	1,452,189	31.34	
100	40		1,338.70	2,163.66	14.96	9.26	647,261	20.03	
50	30		837.95	2,048.21	13.50	5.52	534,928	11.31	
50	30		837.95	2,048.21	20.00	8.18	792,486	16.76	
					41.08	41.08	1,687,218	56.04	247
					28.75	28.75	1,180,772	39.22	
100	100		1,364.37	1,364.37	14.20	14.20	583,254	19.37	
100	100		1,364.37	1,364.37	14.55	14.55	597,518	19.85	
100	100		1,364.37	1,364.37	8.70	3.70	151,975	5.05	
100	100		1,364.37	1,364.37	8.63	8.63	354,471	11.77	

¹ Basis in practice for all real property except improvements, which are assessed at 20 per cent.

² Basis in practice for all real property except improvements, which are assessed at 24 per cent.

³ Valuation of personal property included with that of real property

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	COLORADO—Continued				
28	DENVER				
	Government of city				
	City corporation	\$422,095,580	\$282,769,890	\$139,325,690	
	School district	422,095,580	282,769,890	139,325,690	
	Government of State	422,095,580	282,769,890	139,325,690	
191	PUEBLO				
	Government of city				
	City corporation	35,972,410	25,372,480	10,599,930	
	School districts	35,972,410	25,372,480	10,599,930	
	Government of State	35,972,410	25,372,480	10,599,930	
	Government of county	35,972,410	25,372,480	10,599,930	
	CONNECTICUT				
46	BRIDGEPORT				
	Government of city	257,173,589	* 257,173,589	(^e)	
	Government of State	257,173,589	* 257,173,589	(^e)	
	Government of county	257,173,589	* 257,173,589	(^e)	
48	HARTFORD				
	Government of city				
	City corporation	302,683,840	272,391,837	30,292,003	
	School districts	302,683,840	272,391,837	30,292,003	
	Government of State	302,683,840	272,391,837	30,292,003	
	Government of county	302,683,840	272,391,837	30,292,003	
124	NEW BRITAIN				
	Government of city	98,250,150	77,994,005	20,256,145	
	Government of State	98,250,150	77,994,005	20,256,145	
41	NEW HAVEN				
	Government of city	303,122,129	257,653,810	45,468,319	
	Government of State	303,122,129	257,653,810	45,468,319	
	Government of county	303,122,129	257,653,810	45,468,319	
211	STAMFORD				
	Government of city				
	City corporation	60,547,621	53,160,811	7,386,810	
	Town	60,547,621	53,160,811	7,386,810	
	Government of State	60,547,621	53,160,811	7,386,810	
	Government of county	60,547,621	53,160,811	7,386,810	
79	WATERBURY				
	Government of city				
	City corporation	153,730,310	129,763,177	23,967,133	
	School districts	4,187,085	* 4,187,085	(^e)	
	Government of State	153,730,310	129,763,177	23,967,133	
	Government of county	153,730,310	129,763,177	23,967,133	
	DELAWARE				
61	WILMINGTON				
	Government of city	122,894,600	120,517,425		\$2,377,175
	Government of State	117,685,249	117,685,249		
	Government of county	117,685,249	117,685,249		
	DISTRICT OF COLUMBIA				
14	WASHINGTON				
	Government of city	1,329,709,326	819,625,572	510,083,754	

* Average rate.

^e Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

GENERAL TABLES

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$31.40	\$31.40	\$13,253,802	\$47.18	28
					27.70	27.70	11,692,048	41.62	
100	100		\$1,502.60	\$1,502.60	15.13	15.13	6,388,248	22.74	
100	100		1,502.60	1,502.60	12.57	12.57	5,303,800	18.88	
100	100		1,502.60	1,502.60	3.70	3.70	1,561,754	5.56	
					51.99	51.99	1,870,309	42.71	191
					38.54	38.54	1,366,480	31.66	
100	100		821.53	821.53	23.85	23.85	858,219	19.60	
100	100		821.53	821.53	14.69	14.69	528,261	12.06	
100	100		821.53	821.53	3.70	3.70	133,098	3.04	
100	100		821.53	821.53	9.75	9.75	350,731	8.01	
					27.26	21.80	7,008,035	(*)	46
80	80		(*)	(*)	25.78	20.62	6,628,939	(*)	
80	80		(*)	(*)	1.00	0.80	256,698	(*)	
80	80		(*)	(*)	0.48	0.38	122,398	(*)	
					20.78	16.63	6,293,259	40.04	48
					19.67	15.74	5,955,270	37.89	
80	80		1,925.79	2,407.24	18.39	14.72	5,568,895	35.43	
80	80		1,925.79	2,407.24	1.28	1.02	386,375	2.46	
80	80		1,925.79	2,407.24	0.82	0.65	247,444	1.57	
80	80		1,925.79	2,407.24	0.29	0.24	90,545	0.58	
					23.75	19.95	2,333,442	34.91	124
84	84		1,469.73	1,749.68	23.01	19.33	2,260,510	33.82	
84	84		1,469.73	1,749.68	0.74	0.62	72,932	1.09	
					25.02	25.02	7,578,053	42.35	41
100	100		1,694.11	1,694.11	24.03	24.03	7,284,044	40.71	
100	100		1,694.11	1,694.11	0.73	0.73	218,150	1.22	
100	100		1,694.11	1,694.11	0.26	0.26	75,859	0.42	
					35.08	22.80	2,123,735	52.19	211
					33.88	22.02	2,051,077	50.41	
65	65		1,488.06	2,289.32	19.02	12.36	1,151,339	28.30	
65	65		1,488.06	2,289.32	14.86	9.66	899,738	22.11	
65	65		1,488.06	2,289.32	0.83	0.54	50,255	1.24	
					0.37	0.24	22,403	0.55	
					32.14	25.71	4,940,963	(*)	79
					30.93	24.74	4,754,846	(*)	
80	80		(*)	(*)	30.65	24.52	4,711,863	(*)	
80	80		(*)	(*)	10.27	8.21	42,983	(*)	
80	80		(*)	(*)	0.90	0.72	137,701	(*)	
80	80		(*)	(*)	0.31	0.25	48,416	(*)	
					29.85	29.64	3,613,496	29.87	61
100		100	1,015.92	1,015.92	19.35	19.35	2,377,801	19.66	
98			972.85	992.71	2.50	2.45	294,213	2.43	
98			972.85	992.71	8.00	7.84	941,482	7.78	
					11.22	11.22	14,924,975	30.31	14
100	100		2,700.35	2,700.35	11.22	11.22	14,924,975	30.31	

* Valuation of personal property included with that of real property.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	FLORIDA				
84	JACKSONVILLE.....				
	Government of city.....				
	City corporation.....	\$79,201,960	\$65,195,220	\$14,006,740	
	School districts.....	56,298,718	38,838,551	11,241,526	\$6,218,641
	Government of State.....	56,298,718	38,838,551	11,241,526	6,218,641
	Government of county.....	56,298,718	38,838,551	11,241,526	6,218,641
94	TAMPA.....				
	Government of city.....				
	City corporation.....	48,520,722	37,228,075	11,288,647	
	School districts.....	26,259,837	17,525,696	6,487,884	2,246,257
	Government of State.....	26,259,837	17,525,696	6,487,884	2,246,257
	Government of county.....	26,259,837	17,525,696	6,487,884	2,246,257
	GEORGIA				
33	ATLANTA.....				
	Government of city.....	355,459,475	255,768,275	73,295,109	26,396,091
	Government of State.....	259,386,644	179,037,792	53,952,761	26,396,091
	Government of county.....	259,386,644	179,037,792	53,952,761	26,396,091
152	AUGUSTA.....				
	Government of city.....				
	City corporation.....	51,120,908	29,979,240	16,547,639	4,594,029
	School district.....	40,139,116	23,528,542	12,016,545	4,594,029
	Government of State.....	40,139,116	23,528,542	12,016,545	4,594,029
	Government of county.....	40,139,116	23,528,542	12,016,545	4,594,029
189	COLUMBUS.....				
	Government of city.....	44,575,802	29,503,695	12,165,988	2,906,219
	Government of State.....	34,158,408	22,127,697	9,124,492	2,906,219
	Government of county.....	34,158,408	22,127,697	9,124,492	2,906,219
140	MACON.....				
	Government of city.....				
	City corporation.....	47,497,432	31,787,471	9,947,800	5,762,161
	School district.....	43,568,215	28,336,175	9,469,879	5,762,161
	Government of State.....	43,568,215	28,336,175	9,469,879	5,762,161
	Government of county.....	43,568,215	28,336,175	9,469,879	5,762,161
88	SAVANNAH.....				
	Government of city.....				
	City corporation.....	74,569,146	53,513,934	20,384,754	670,458
	School district.....	48,099,500	37,597,870	9,831,172	670,458
	Government of State.....	48,099,500	37,597,870	9,831,172	670,458
	Government of county.....	48,099,500	37,597,870	9,831,172	670,458
	ILLINOIS				
213	AURORA.....				
	Government of city.....				
	City corporation.....	17,411,047	11,476,810	4,332,158	1,602,279
	School districts.....	17,411,047	11,476,810	4,332,158	1,602,279
	Government of State.....	17,411,047	11,476,810	4,332,158	1,602,279
	Government of county.....	17,411,047	11,476,810	4,332,158	1,602,279
	Government of township.....	17,411,047	11,476,810	4,332,158	1,602,279
2	CHICAGO.....				
	Government of city.....				
	City corporation.....	1,873,921,764	1,356,608,934	431,341,984	85,970,846
	County.....	1,873,921,764	1,356,608,934	431,341,984	85,970,846
	School district.....	1,873,921,764	1,356,608,934	431,341,984	85,970,846
	Sanitary district.....	1,873,921,764	1,356,608,934	431,341,984	85,970,846
	Park districts.....	1,864,473,590	1,340,781,994	429,500,337	84,191,259
	Government of State.....	1,873,921,764	1,356,608,934	431,341,984	85,970,846

* Average rate.

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$75.43	\$36.26	\$4,786,064	\$49.99	84
					45.43	23.46	3,097,102	32.35	
60	60		\$527.32	\$1,378.87	*23.56	*14.13	1,865,624	19.49	
40	50	50	588.08	1,379.01	21.87	9.33	1,231,478	12.86	
40	60	50	588.08	1,379.01	10.50	4.48	591,137	6.17	
40	60	80	588.08	1,379.01	19.50	8.32	1,097,825	11.47	
					100.51	24.22	3,197,980	37.50	94
					47.76	13.14	1,812,774	21.26	
33	33		569.05	1,707.14	*25.09	*8.36	1,217,543	14.28	
20	20	50	307.94	1,460.66	22.67	4.78	595,231	6.98	
20	20	50	307.94	1,460.66	10.75	2.23	282,293	3.31	
20	20	50	307.94	1,460.66	42.00	8.85	1,102,918	12.93	
					31.00	18.76	9,482,076	(*)	33
70	70	80	(*)	(*)	15.00	10.60	5,331,892	(*)	
49	49	80	(*)	(*)	5.00	2.55	1,296,933	(*)	
49	49	80	(*)	(*)	11.00	5.61	2,853,253	(*)	
					44.00	25.87	1,963,792	35.55	152
					31.00	19.03	1,441,984	26.10	
67	67	80	925.35	1,867.23	18.00	12.18	920,176	16.66	
48	56	80	726.57	1,379.64	13.00	6.85	521,808	9.45	
48	56	80	726.57	1,379.64	5.00	2.63	230,695	3.63	
48	56	80	726.57	1,379.64	8.00	4.21	321,113	5.81	
					31.00	17.06	1,246,423	29.17	189
60	60	80	1,007.50	1,651.80	18.00	10.98	802,364	18.13	
45	45	80	772.05	1,651.80	5.00	2.34	170,792	3.86	
45	45	80	772.05	1,651.80	8.00	3.74	273,267	6.18	
					37.00	23.86	1,670,963	28.69	140
					23.56	15.52	1,085,406	18.64	
67	67	80	518.59	1,198.65	15.00	10.21	712,462	12.23	
60	60	80	748.12	1,205.64	8.56	5.31	372,944	6.40	
60	60	80	748.12	1,205.64	5.00	3.10	217,841	3.74	
60	60	80	748.12	1,205.64	8.44	5.24	367,716	6.31	
					41.50	17.46	2,499,053	26.83	88
					24.00	11.29	1,657,311	17.79	
50	50	80	800.67	1,695.93	19.00	9.53	1,416,818	15.21	
35	35	80	516.45	1,464.02	5.00	1.76	240,498	2.58	
35	35	80	516.45	1,464.02	5.00	1.76	240,498	2.58	
35	35	80	516.45	1,464.02	12.50	4.41	601,244	6.46	
					87.39	43.70	1,521,575	37.80	213
					66.49	33.25	1,167,694	28.76	
50	50	80	432.53	865.06	32.20	*18.10	560,635	13.93	
50	50	80	432.53	865.06	*24.29	*17.15	597,049	14.83	
50	50	50	432.53	865.06	8.50	4.25	147,994	3.68	
50	50	50	432.53	865.06	8.00	4.00	139,288	3.43	
50	50	50	432.53	865.06	4.40	2.20	76,600	1.90	
					89.72	29.13	167,931,958	56.08	2
					81.22	26.37	152,053,623	50.77	
35	25	50	625.63	1,927.50	29.80	9.67	55,842,869	18.64	
35	25	80	625.63	1,927.50	8.00	2.60	14,991,374	5.01	
35	25	80	625.63	1,927.50	30.40	9.87	56,967,222	19.02	
35	25	80	625.63	1,927.50	5.50	1.79	10,306,570	3.44	
35	25	80	619.14	1,908.78	*7.52	*2.44	13,945,598	4.66	
35	25	80	625.63	1,927.50	8.50	2.76	15,928,335	5.32	

* Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	ILLINOIS—Continued				
133	CICERO				
	Government of city				
	City corporation	\$13,395,496	\$7,876,996	\$3,893,674	\$1,624,826
	School districts	13,395,496	7,876,996	3,893,674	1,624,826
	Park districts	12,206,518	7,121,295	3,821,830	1,263,393
	Government of State	13,395,496	7,876,996	3,893,674	1,624,826
	Government of county	13,395,496	7,876,996	3,893,674	1,624,826
	Government of sanitary districts	13,395,496	7,876,996	3,893,674	1,624,826
227	DANVILLE				
	Government of city				
	City corporation	15,199,911	9,564,708	4,455,530	1,179,673
	School district	15,199,911	9,564,708	4,455,530	1,179,673
	Government of State	15,199,911	9,564,708	4,455,530	1,179,673
	Government of county	15,199,911	9,564,708	4,455,530	1,179,673
	Government of townships	15,199,911	9,564,708	4,455,530	1,179,673
156	DECATUR				
	Government of city				
	City corporation	18,606,733	13,649,540	4,010,315	946,878
	School district	18,606,733	13,649,540	4,010,315	946,878
	Park district	18,606,733	13,649,540	4,010,315	946,878
	Government of State	18,606,733	13,649,540	4,010,315	946,878
	Government of county	18,606,733	13,649,540	4,010,315	946,878
	Government of township	18,606,733	13,649,540	4,010,315	946,878
	Government of sanitary district	18,606,733	13,649,540	4,010,315	946,878
113	EAST ST. LOUIS				
	Government of city				
	City corporation	25,524,023	15,514,305	5,384,220	4,625,498
	School district	25,524,023	15,514,305	5,384,220	4,625,498
	Park district	25,524,023	15,514,305	5,384,220	4,625,498
	Government of State	25,524,023	15,514,305	5,384,220	4,625,498
	Government of county	25,524,023	15,514,305	5,384,220	4,625,498
	Government of sanitary district	25,524,023	15,514,305	5,384,220	4,625,498
241	ELGIN				
	Government of city				
	City corporation	14,275,824	9,277,256	4,690,661	307,907
	School district	14,275,824	9,277,256	4,690,661	307,907
	Sanitary district	14,275,824	9,277,256	4,690,661	307,907
	Government of State	14,275,824	9,277,256	4,690,661	307,907
	Government of county	14,275,824	9,277,256	4,690,661	307,907
	Government of township	14,275,824	9,277,256	4,690,661	307,907
190	EVANSTON				
	Government of city				
	City corporation	27,421,617	21,794,043	4,960,485	667,089
	School districts	27,421,617	21,794,043	4,960,485	667,089
	Park district	7,978,245	6,744,257	1,129,539	104,449
	Government of State	27,421,617	21,794,043	4,960,485	667,089
	Government of county	27,421,617	21,794,043	4,960,485	667,089
	Government of sanitary district	27,421,617	21,794,043	4,960,485	667,089
212	JOLIET				
	Government of city				
	City corporation	14,106,666	9,926,935	3,651,827	527,904
	School districts	14,106,666	9,926,935	3,651,827	527,904
	Park district	14,106,666	9,926,935	3,651,827	527,904
	Government of State	14,106,666	9,926,935	3,651,827	527,904
	Government of county	14,106,666	9,926,935	3,651,827	527,904
	Government of township	14,106,666	9,926,935	3,651,827	527,904

* Average rate.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

(For a text discussion of this table, see p. 61)

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$134.43	\$55.09	\$1,795,039	\$28.84	133
					111.03	45.51	1,481,634	23.81	
40	40	50	\$215.23	\$325.02	40.40	16.56	541,178	8.70	
40	40	50	215.23	525.02	65.90	27.02	882,763	14.18	
40	40	50	196.13	480.17	* 4.73	* 1.93	57,693	0.93	
40	40	50	215.23	525.02	8.50	3.48	113,862	1.83	
40	40	50	215.23	525.02	9.40	3.85	125,918	2.02	
40	40	50	215.23	525.02	5.50	2.25	73,675	1.18	
					74.59	37.29	1,133,715	30.96	227
					57.15	28.57	868,625	23.72	
50	50	50	415.13	830.26	* 25.45	* 12.72	386,758	10.56	
50	50	50	415.13	830.26	31.70	15.85	481,837	13.16	
50	50	50	415.13	830.26	* 6.50	* 3.25	98,799	2.70	
50	50	50	415.13	830.26	7.20	3.65	110,959	3.03	
50	50	50	415.13	830.26	* 3.64	* 1.82	55,332	1.51	
					94.50	47.25	1,758,527	33.04	156
					66.70	33.35	1,241,270	23.32	
50	50	50	349.63	699.25	27.10	13.55	504,444	9.48	
50	50	50	349.63	699.25	38.50	19.25	716,359	13.46	
50	50	50	349.63	699.25	1.10	0.55	20,467	0.38	
50	50	50	349.63	699.25	6.50	3.25	120,944	2.27	
50	50	50	349.63	699.25	6.70	3.35	124,655	2.34	
50	50	50	349.63	699.25	7.10	3.55	132,108	2.48	
50	50	50	349.63	699.25	7.50	3.75	139,550	2.62	
					94.10	47.05	2,401,811	33.63	113
					63.10	31.55	1,610,566	22.55	
50	50	50	357.36	714.73	22.40	11.20	571,738	8.00	
50	50	50	357.36	714.73	35.70	17.85	911,208	12.76	
50	50	50	357.36	714.73	5.00	2.50	127,620	1.79	
50	50	50	357.36	714.73	8.50	4.25	216,954	3.04	
50	50	50	357.36	714.73	7.70	3.85	196,535	2.75	
50	50	50	357.36	714.73	14.80	7.40	377,756	5.29	
					83.60	41.80	1,193,456	35.20	241
					63.40	31.70	905,043	27.45	
50	50	50	433.05	866.09	* 24.50	* 12.25	349,713	10.61	
50	50	50	433.05	866.09	31.70	15.85	452,544	13.73	
50	50	50	433.05	866.09	7.20	3.60	102,786	3.12	
50	50	50	433.05	866.09	8.50	4.25	121,345	3.68	
50	50	50	433.05	866.09	* 8.01	* 4.00	114,328	3.47	
50	50	50	433.05	866.09	* 3.69	* 1.85	52,740	1.60	
					111.64	37.96	3,081,280	69.76	190
					* 91.44	* 31.10	2,597,344	57.14	
40	20	50	624.88	1,837.20	* 29.00	* 9.86	795,223	18.12	
40	20	50	624.88	1,837.20	* 61.91	* 21.06	1,697,760	38.69	
40	20	50	(*)	(*)	1.80	0.63	14,361	(*)	
40	20	50	624.88	1,837.20	8.50	2.89	233,064	5.31	
40	20	50	624.88	1,837.20	7.10	2.41	194,693	4.44	
40	20	50	624.88	1,837.20	4.60	1.56	126,139	2.87	
					102.70	80.14	1,448,754	35.70	212
					80.80	23.72	1,139,818	28.09	
25	50	50	347.64	1,184.56	23.70	6.96	334,328	8.24	
25	50	50	347.64	1,184.56	55.00	16.14	775,866	19.12	
25	50	50	347.64	1,184.56	2.10	0.62	29,624	0.73	
25	50	50	347.64	1,184.56	8.50	2.49	119,907	2.95	
25	50	50	347.64	1,184.56	7.50	2.20	105,800	2.61	
25	50	50	347.64	1,184.56	5.90	1.73	83,229	2.05	

* Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	ILLINOIS—Continued				
239	MOLINE				
	Government of city				
	City corporation	\$12,030,106	\$7,787,770	\$3,602,030	\$640,306
	School district	12,030,106	7,787,770	3,602,030	640,306
	Government of State	12,030,106	7,787,770	3,602,030	640,306
	Government of county	12,030,106	7,787,770	3,602,030	640,306
	Government of townships	12,030,106	7,787,770	3,602,030	640,306
160	OAK PARK				
	Government of city				
	City corporation	21,499,514	17,091,273	3,810,589	597,652
	School districts	21,499,514	17,091,273	3,810,589	597,652
	Park district	21,499,514	17,091,273	3,810,589	597,652
	Government of State	21,499,514	17,091,273	3,810,589	597,652
	Government of county	21,499,514	17,091,273	3,810,589	597,652
	Government of sanitary district	21,499,514	17,091,273	3,810,589	597,652
97	PEORIA				
	Government of city				
	City corporation	43,523,680	29,580,775	12,574,560	1,368,345
	School district	43,523,680	29,580,775	12,574,560	1,368,345
	Pleasure driveway and park district	43,523,680	29,580,775	12,574,560	1,368,345
	Government of State	43,523,680	29,580,775	12,574,560	1,368,345
	Government of county	43,523,680	29,580,775	12,574,560	1,368,345
219	QUINCY				
	Government of city				
	City corporation	18,426,749	12,459,430	5,562,140	405,179
	School district	18,426,749	12,459,430	5,562,140	405,179
	Sanitary district	18,426,749	12,459,430	5,562,140	405,179
	Government of State	18,426,749	12,459,430	5,562,140	405,179
	Government of county	18,426,749	12,459,430	5,562,140	405,179
	Government of township	18,426,749	12,459,430	5,562,140	405,179
103	ROCKFORD				
	Government of city				
	City corporation	45,415,461	29,374,595	14,970,530	1,070,336
	School district	45,415,461	29,374,595	14,970,530	1,070,336
	Park district	45,415,461	29,374,595	14,970,530	1,070,336
	Government of State	45,415,461	29,374,595	14,970,530	1,070,336
	Government of county	45,415,461	29,374,595	14,970,530	1,070,336
	Government of townships	45,415,461	29,374,595	14,970,530	1,070,336
216	ROCK ISLAND				
	Government of city				
	City corporation	11,838,959	8,590,430	2,622,530	625,999
	School district	11,838,959	8,590,430	2,622,530	625,999
	Government of State	11,838,959	8,590,430	2,622,530	625,999
	Government of county	11,838,959	8,590,430	2,622,530	625,999
	Government of townships	11,838,959	8,590,430	2,622,530	625,999
130	SPRINGFIELD				
	Government of city				
	City corporation	29,531,635	20,255,000	8,576,063	700,572
	School district	29,531,635	20,255,000	8,576,063	700,572
	Pleasure driveway and park district	29,531,635	20,255,000	8,576,063	700,572
	Government of State	29,531,635	20,255,000	8,576,063	700,572
	Government of county	29,531,635	20,255,000	8,576,063	700,572
	Government of township	29,531,635	20,255,000	8,576,063	700,572

* Average rate.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$86.36	\$26.47	\$1,038,994	\$31.04	239
					68.61	21.03	825,418	24.66	
30	30	50	\$359.37	\$1,172.38	28.61	8.77	344,214	10.28	
30	30	50	359.37	1,172.38	40.00	12.26	481,204	14.37	
30	30	50	359.37	1,172.38	6.50	1.99	78,196	2.34	
30	30	50	359.37	1,172.38	10.50	3.22	126,310	3.77	
30	30	50	359.37	1,172.38	0.75	0.23	9,064	0.27	
					118.20	32.93	2,541,241	49.42	160
					96.20	26.80	2,068,252	40.22	
25	50	50	418.09	1,500.92	23.90	6.66	513,838	9.99	
25	50	50	418.09	1,500.92	66.90	18.64	1,438,317	27.97	
25	50	50	418.09	1,500.92	5.40	1.50	116,097	2.26	
25	50	50	418.09	1,500.92	8.50	2.37	182,746	3.55	
25	50	50	418.09	1,500.92	8.00	2.23	171,996	3.34	
25	50	50	418.09	1,500.92	8.50	1.53	118,247	2.30	
					73.50	26.75	3,198,990	39.22	97
					56.70	28.35	2,467,792	30.26	
50	50	50	533.61	1,067.23	25.10	12.55	1,092,444	13.39	
50	50	50	533.61	1,067.23	27.50	13.75	1,196,901	14.67	
50	50	50	533.61	1,067.23	4.10	2.05	178,447	2.19	
50	50	50	533.61	1,067.23	8.50	4.25	369,951	4.54	
50	50	50	533.61	1,067.23	8.30	4.15	361,247	4.43	
					63.70	31.85	1,173,884	30.27	219
					49.90	24.95	919,595	23.71	
50	50	50	475.14	950.27	21.40	10.70	394,452	10.17	
50	50	50	475.14	950.27	27.50	13.75	506,736	13.07	
50	50	50	475.14	950.27	1.00	0.50	18,427	0.48	
50	50	50	475.14	950.27	6.50	3.25	119,774	3.09	
50	50	50	475.14	950.27	7.00	3.50	128,987	3.33	
50	50	50	475.14	950.27	0.30	0.15	5,528	0.14	
					74.70	30.04	3,392,582	44.37	103
					53.90	21.67	2,447,907	32.01	
40	40	50	593.96	1,477.90	24.00	9.66	1,089,984	14.26	
40	40	50	593.96	1,477.90	27.20	10.93	1,235,301	16.16	
40	40	50	593.96	1,477.90	2.70	1.09	122,622	1.60	
40	40	50	593.96	1,477.90	8.50	3.42	336,031	5.05	
40	40	50	593.96	1,477.90	8.50	3.42	336,031	5.05	
40	40	50	593.96	1,477.90	2.80	1.53	172,613	2.26	
					84.62	25.93	1,001,778	25.42	216
					64.98	19.91	799,256	19.52	
30	30	50	300.44	980.30	24.98	7.65	295,698	7.50	
30	30	50	300.44	980.30	40.00	12.26	473,558	12.02	
30	30	50	300.44	980.30	6.50	1.99	76,953	1.95	
30	30	50	300.44	980.30	12.00	3.68	142,068	3.61	
30	30	50	300.44	980.30	1.14	0.35	13,501	0.34	
					75.50	25.91	2,229,639	35.48	130
					60.70	20.83	1,792,571	28.53	
30	50	50	469.94	1,369.65	25.60	8.78	756,010	12.03	
30	50	50	469.94	1,369.65	21.00	10.64	915,481	14.57	
30	50	50	469.94	1,369.65	4.10	1.41	121,080	1.93	
30	50	50	469.94	1,369.65	6.50	2.23	191,956	3.05	
30	50	50	469.94	1,369.65	7.60	2.61	224,440	3.57	
30	50	50	469.94	1,369.65	0.70	0.24	20,672	0.33	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
INDIANA					
187	EAST CHICAGO				
	Government of city				
	City corporation	\$75,694,355	\$49,195,275	\$26,499,080	
	School district	75,694,355	49,195,275	26,499,080	
	Government of State	75,694,355	49,195,275	26,499,080	
	Government of county	75,694,355	49,195,275	26,499,080	
	Government of township	75,694,355	49,195,275	26,499,080	
86	EVANSVILLE				
	Government of city				
	City corporation	128,757,400	81,897,360	46,860,040	
	School district	128,757,400	81,897,360	46,860,040	
	Government of State	128,757,400	81,897,360	46,860,040	
	Government of county	128,757,400	81,897,360	46,860,040	
	Government of townships	128,757,400	81,897,360	46,860,040	
83	FORT WAYNE				
	Government of city				
	City corporation	218,445,150	161,511,800	56,933,350	
	School district	218,445,150	161,511,800	56,933,350	
	Government of State	218,445,150	161,511,800	56,933,350	
	Government of county	218,445,150	161,511,800	56,933,350	
	Government of township	218,445,150	161,511,800	56,933,350	
102	GARY				
	Government of city				
	City corporation	139,244,070	107,187,290	32,056,780	
	School district	139,244,070	107,187,290	32,056,780	
	Government of State	139,244,070	107,187,290	32,056,780	
	Government of county	139,244,070	107,187,290	32,056,780	
	Government of township	139,244,070	107,187,290	32,056,780	
182	HAMMOND				
	Government of city				
	City corporation	78,262,025	51,437,839	26,824,186	
	School district	78,262,025	51,437,839	26,824,186	
	Government of State	78,262,025	51,437,839	26,824,186	
	Government of county	78,262,025	51,437,839	26,824,186	
	Government of township	78,262,025	51,437,839	26,824,186	
21	INDIANAPOLIS				
	Government of city				
	City corporation	644,491,040	453,667,990	190,823,050	
	County	644,491,040	453,667,990	190,823,050	
	School district	644,491,040	453,667,990	190,823,050	
	Government of State	644,491,040	453,667,990	190,823,050	
	Government of township	644,491,040	453,667,990	190,823,050	
223	KOKOMO				
	Government of city				
	City corporation	40,871,140	25,451,630	15,419,510	
	School district	40,871,140	25,451,630	15,419,510	
	Government of State	40,871,140	25,451,630	15,419,510	
	Government of county	40,871,140	25,451,630	15,419,510	
	Government of township	40,871,140	25,451,630	15,419,510	
201	MUNCIE				
	Government of city				
	City corporation	62,161,365	33,448,540	28,712,825	
	School district	62,161,365	33,448,540	28,712,825	
	Government of State	62,161,365	33,448,540	28,712,825	
	Government of county	62,161,365	33,448,540	28,712,825	
	Government of township	62,161,365	33,448,540	28,712,825	

Average rate.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$24.95	\$24.95	\$1,888,574	\$41.43	187
					18.80	18.80	1,423,054	31.22	
100	100		\$1,660.69	\$1,660.69	10.00	10.00	756,944	16.61	
100	100		1,660.69	1,660.69	8.80	8.80	666,110	14.61	
100	100		1,660.69	1,660.69	2.80	2.80	211,944	4.65	
100	100		1,660.69	1,660.69	3.30	3.30	249,791	5.48	
100	100		1,660.69	1,660.69	0.05	0.05	3,785	0.08	
					28.71	28.71	3,697,132	89.50	86
					19.90	19.90	2,562,272	27.37	
100	100		1,375.60	1,375.60	10.30	10.30	1,326,201	14.17	
100	100		1,375.60	1,375.60	9.60	9.60	1,236,071	13.21	
100	100		1,375.60	1,375.60	2.80	2.80	360,521	3.85	
100	100		1,375.60	1,375.60	4.40	4.40	566,532	6.05	
100	100		1,375.60	1,375.60	1.61	1.61	207,807	2.22	
					20.50	20.50	4,478,045	45.77	83
					13.95	13.95	3,047,310	31.14	
100	100		2,232.54	2,232.54	5.35	5.35	1,166,832	11.94	
100	100		2,232.54	2,232.54	8.60	8.60	1,378,828	19.20	
100	100		2,232.54	2,232.54	2.80	2.80	611,566	6.25	
100	100		2,232.54	2,232.54	3.20	3.20	699,024	7.14	
100	100		2,232.54	2,232.54	0.55	0.55	120,145	1.23	
					31.73	31.73	4,418,213	57.48	102
					25.60	25.60	3,564,648	46.37	
100	100		1,811.42	1,811.42	10.00	10.00	1,892,441	18.11	
100	100		1,811.42	1,811.42	15.60	15.60	2,172,207	28.26	
100	100		1,811.42	1,811.42	2.80	2.80	389,883	5.07	
100	100		1,811.42	1,811.42	3.20	3.20	459,505	5.98	
100	100		1,811.42	1,811.42	0.03	0.03	4,177	0.05	
					29.25	29.25	2,289,164	45.43	162
					23.10	23.10	1,807,852	35.88	
100	100		1,553.28	1,553.28	9.60	9.60	751,315	14.91	
100	100		1,553.28	1,553.28	13.50	13.50	1,056,537	20.97	
100	100		1,553.28	1,553.28	2.80	2.80	219,134	4.35	
100	100		1,553.28	1,553.28	3.20	3.20	258,295	5.13	
100	100		1,553.28	1,553.28	0.05	0.05	3,913	0.08	
					28.55	28.55	18,403,377	51.29	21
					25.43	25.43	16,390,696	45.68	
100	100		1,796.15	1,796.15	10.50	10.50	6,767,156	18.86	
100	100		1,796.15	1,796.15	3.93	3.93	2,534,139	7.06	
100	100		1,796.15	1,796.15	11.00	11.00	7,089,401	19.76	
100	100		1,796.15	1,796.15	2.80	2.80	1,804,375	5.03	
100	100		1,796.15	1,796.15	0.32	0.32	208,306	0.58	
					26.61	26.60	1,087,172	29.50	223
					17.53	17.80	727,506	19.74	
100	100		1,108.97	1,108.97	9.00	9.00	367,840	9.98	
100	100		1,108.97	1,108.97	8.80	8.80	359,066	9.76	
100	100		1,108.97	1,108.97	2.80	2.80	114,439	3.11	
100	100		1,108.97	1,108.97	5.80	5.80	237,053	6.43	
100	100		1,108.97	1,108.97	0.20	0.20	8,174	0.22	
					25.80	20.64	1,603,763	37.74	201
					17.70	14.16	1,100,266	25.89	
80	80		1,462.93	1,828.66	7.65	6.12	475,534	11.19	
80	80		1,462.93	1,828.66	10.05	8.04	624,722	14.70	
80	80		1,462.93	1,828.66	2.80	2.24	174,052	4.10	
80	80		1,462.93	1,828.66	5.20	4.16	323,239	7.61	
80	80		1,462.93	1,828.66	0.10	0.08	6,216	0.15	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	INDIANA—Continued				
98	SOUTH BEND.....				
	Government of city.....				
	City corporation.....	\$176,750,670	\$112,611,760	\$64,138,910	
	School district.....	176,750,670	112,611,760	64,138,910	
	Government of State.....	176,750,670	112,611,760	64,138,910	
	Government of county.....	176,750,670	112,611,760	64,138,910	
	Government of township.....	176,750,670	112,611,760	64,138,910	
114	TERRE HAUTE.....				
	Government of city.....				
	City corporation.....	88,709,800	58,754,680	29,955,120	
	School district.....	88,709,800	58,754,680	29,955,120	
	Government of State.....	88,709,800	58,754,680	29,955,120	
	Government of county.....	88,709,800	58,754,680	29,955,120	
	Government of township.....	88,709,800	58,754,680	29,955,120	
	IOWA				
64	CEDAR RAPIDS.....				
	Government of city.....				
	City corporation.....	20,761,770	10,039,060	10,349,601	\$373,109
	School district.....	20,761,770	10,039,060	10,349,601	373,109
	Government of State.....	20,761,770	10,039,060	10,349,601	373,109
	Government of county.....	20,761,770	10,039,060	10,349,601	373,109
215	COUNCIL BLUFFS.....				
	Government of city.....				
	City corporation.....	11,206,172	5,160,347	5,361,373	684,452
	School district.....	11,206,172	5,160,347	5,361,373	684,452
	Government of State.....	11,206,172	5,160,347	5,361,373	684,452
	Government of county.....	11,206,172	5,160,347	5,361,373	684,452
157	DAVENPORT.....				
	Government of city.....				
	City corporation.....	51,213,555	28,832,285	22,069,770	311,500
	School district.....	32,135,320	13,384,610	18,599,905	150,805
	Government of State.....	32,975,523	14,302,542	18,508,407	164,574
	Government of county.....	32,975,523	14,302,542	18,508,407	164,574
54	DES MOINES.....				
	Government of city.....				
	City corporation.....	88,493,663	37,059,295	50,367,623	1,066,745
	School district.....	88,493,663	37,059,295	50,367,623	1,066,745
	Government of State.....	88,493,663	37,059,295	50,367,623	1,066,745
	Government of county.....	88,493,663	37,059,295	50,367,623	1,066,745
210	DUBUQUE.....				
	Government of city.....				
	City corporation.....	17,552,855	7,830,139	9,600,103	122,613
	School district.....	17,552,855	7,830,139	9,600,103	122,613
	Government of State.....	17,552,855	7,830,139	9,600,103	122,613
	Government of county.....	17,552,855	7,830,139	9,600,103	122,613
104	SIOUX CITY.....				
	Government of city.....				
	City corporation.....	34,826,905	19,185,554	15,069,596	571,755
	School district.....	34,826,905	19,185,554	15,069,596	571,755
	Government of State.....	34,826,905	19,185,554	15,069,596	571,755
	Government of county.....	34,826,905	19,185,554	15,069,596	571,755
225	WATERLOO.....				
	Government of city.....				
	City corporation.....	15,814,143	5,985,650	9,617,592	210,901
	School district.....	15,814,143	5,985,650	9,617,592	210,901
	Government of State.....	15,814,143	5,985,650	9,617,592	210,901
	Government of county.....	15,814,143	5,985,650	9,617,592	210,901

* Average ratio.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$25.40	\$16.04	\$4,489,468	\$56.05	98
67	67		\$2,206.87	\$3,310.31	18.15	12.10	3,208,025	40.05	
67	67		2,206.87	3,310.31	7.40	4.93	1,307,955	16.33	
67	67		2,206.87	3,310.31	10.75	7.17	1,900,070	23.72	
67	67		2,206.87	3,310.31	2.80	1.87	494,902	6.18	
67	67		2,206.87	3,310.31	4.20	2.80	742,353	9.27	
67	67		2,206.87	3,310.31	0.25	0.17	44,188	0.55	
					34.50	34.50	3,060,468	43.06	114
					24.55	24.55	2,177,826	30.64	
100	100		1,248.19	1,248.19	10.20	10.20	904,840	12.73	
100	100		1,248.19	1,248.19	14.35	14.35	1,272,986	17.01	
100	100		1,248.19	1,248.19	2.80	2.80	248,387	3.49	
100	100		1,248.19	1,248.19	6.85	6.85	607,662	8.55	
100	100		1,248.19	1,248.19	0.30	0.30	26,613	0.37	
					101.39	23.41	2,103,783	41.82	164
15	15	25	412.67	1,786.82	80.23	18.53	1,665,641	33.11	
15	15	25	412.67	1,786.82	28.94	6.68	600,745	11.94	
15	15	25	412.67	1,786.82	51.29	11.85	1,064,896	21.17	
15	15	25	412.67	1,786.82	7.00	1.62	145,257	2.89	
15	15	25	412.67	1,786.82	14.16	3.26	292,886	5.82	
					119.18	42.48	1,335,533	33.72	215
25	25	25	282.90	793.72	101.00	36.00	1,131,866	28.57	
25	25	25	282.90	793.72	43.48	15.50	487,260	12.30	
25	25	25	282.90	793.72	57.82	20.50	644,808	16.27	
25	25	25	282.90	793.72	7.04	2.51	78,860	1.99	
25	25	25	282.90	793.72	11.14	3.97	124,805	3.15	
					71.07	26.50	2,661,789	50.52	157
40	40	50	972.11	1,969.76	50.65	19.79	1,988,465	37.74	
20	20	25	609.98	1,851.31	18.90	9.33	968,126	18.38	
20	20	25	626.92	1,906.36	31.75	10.46	1,020,340	19.37	
20	20	25	626.92	1,906.36	6.11	2.01	201,371	3.82	
20	20	25	626.92	1,906.36	14.31	4.70	471,953	8.96	
					85.45	26.09	7,561,886	53.75	54
18	20	25	628.99	2,060.01	64.38	19.66	5,698,057	40.50	
18	20	25	628.99	2,060.01	30.68	9.37	2,715,478	19.30	
18	20	25	628.99	2,060.01	33.70	10.29	2,982,579	21.20	
18	20	25	628.99	2,060.01	6.12	1.87	541,253	3.85	
18	20	25	628.99	2,060.01	14.95	4.56	1,322,576	9.40	
					93.20	27.20	1,635,796	39.99	210
20	20	25	429.13	1,470.18	70.47	20.56	1,236,337	30.24	
20	20	25	429.13	1,470.18	35.10	10.24	616,059	15.06	
20	20	25	429.13	1,470.18	35.37	10.82	620,778	15.18	
20	20	25	429.13	1,470.18	7.15	2.09	125,457	3.07	
20	20	25	429.13	1,470.18	15.58	4.55	273,504	6.69	
					105.95	34.64	3,689,699	48.45	104
25	25	25	457.34	1,399.19	82.61	27.01	2,876,986	37.78	
25	25	25	457.34	1,399.19	33.00	10.79	1,149,184	15.09	
25	25	25	457.34	1,399.19	49.61	16.22	1,727,802	22.69	
25	25	25	457.34	1,399.19	8.04	2.63	279,853	3.67	
25	25	25	457.34	1,399.19	16.30	5.00	532,860	7.00	
					100.24	32.26	1,585,106	43.14	225
18	18	25	430.40	1,337.70	83.35	26.62	1,318,072	35.87	
18	18	25	430.40	1,337.70	35.22	11.33	556,898	15.16	
18	18	25	430.40	1,337.70	48.13	15.49	761,174	20.72	
18	18	25	430.40	1,337.70	5.52	1.78	87,291	2.38	
18	18	25	430.40	1,337.70	11.37	3.66	179,743	4.89	

* Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
KANSAS					
67	KANSAS CITY				
	Government of city.....				
	City corporation.....	\$128,536,095	\$83,771,047	\$44,765,048	
	School district.....	128,536,095	83,771,047	44,765,048	
	Drainage district.....	54,181,212	26,763,413	27,417,799	
	Government of State.....	128,536,095	83,771,047	44,765,048	
	Government of county.....	128,536,095	83,771,047	44,765,048	
150	TOPEKA				
	Government of city.....				
	City corporation.....	83,175,952	51,618,355	31,557,597	
	School district.....	83,175,952	51,618,355	31,557,597	
	Government of State.....	83,175,952	51,618,355	31,557,597	
	Government of county.....	83,175,952	51,618,355	31,557,597	
91	WICHITA				
	Government of city.....				
	City corporation.....	113,548,145	79,865,680	33,682,465	
	School district.....	113,548,145	79,865,680	33,682,465	
	Government of State.....	113,548,145	79,865,680	33,682,465	
	Government of county.....	113,548,145	79,865,680	33,682,465	
KENTUCKY					
139	COVINGTON				
	Government of city.....				
	City corporation.....	44,681,883	38,106,156	6,575,727	
	School district.....	44,681,883	38,106,156	6,575,727	
	Government of State.....	46,764,231	32,507,471	14,256,760	
	Government of county.....	39,382,443	32,507,471	6,874,972	
181	LEXINGTON				
	Government of city.....	50,906,382	39,988,240	10,918,142	
	Government of State.....	71,733,996	37,542,680	34,191,316	
	Government of county.....	57,972,733	37,542,680	20,430,053	
24	LOUISVILLE				
	Government of city.....	366,539,846	248,470,743	118,069,103	
	Government of State.....	546,335,492	224,803,441	321,532,051	
	Government of county.....	321,799,239	224,803,441	96,995,798	
LOUISIANA					
17	NEW ORLEANS				
	Government of city.....				
	City corporation.....	476,718,530	322,865,306	153,853,224	
	Levee district.....	560,845,329	379,841,536	181,003,793	
	Government of State.....	560,845,329	379,841,536	181,003,793	
143	SHREVEPORT				
	Government of city.....				
	City corporation.....	108,187,150	68,993,400	39,193,750	
	School districts.....	108,187,150	68,993,400	39,193,750	
	Government of State.....	108,187,150	68,993,400	39,193,750	
	Government of parish.....	108,187,150	68,993,400	39,193,750	
MAINE					
236	LEWISTON				
	Government of city.....	31,497,167	25,988,867	5,508,300	
	Government of State.....	31,497,167	25,988,867	5,508,300	
	Government of county.....	31,497,167	25,988,867	5,508,300	
105	PORTLAND				
	Government of city.....				
	City corporation.....	111,762,900	81,847,150	29,915,750	
	Bridge district.....	111,762,900	81,847,150	29,915,750	
	Pier site district.....	111,762,900	81,847,150	29,915,750	
	Government of State.....	111,762,900	81,847,150	29,915,750	
	Government of county.....	111,762,900	81,847,150	29,915,750	

¹ Average rate.² Per capita not computed. For explanation, see text discussion of Table 1, p. 13.³ Basis in practice for all real property except that of public service corporations, which is assessed at 100 per cent.

GENERAL TABLES

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$37.69	\$37.69	\$4,844,122	\$41.67	67
100	100		\$1,105.00	\$1,105.00	30.51	30.51	3,921,233	33.73	
100	100		1,105.00	1,105.00	12.61	12.61	1,620,840	13.94	
100	100		(*)	(*)	16.00	16.00	2,056,578	17.69	
100	100		1,105.00	1,105.00	4.50	4.50	243,815	(*)	
100	100		1,105.00	1,105.00	2.68	2.68	344,477	2.96	
100	100		1,105.00	1,105.00	4.50	4.50	578,412	4.98	
					30.68	26.00	2,543,618	45.68	150
85	85		1,493.87	1,757.50	23.21	19.73	1,930,620	34.67	
85	85		1,493.87	1,757.50	11.38	9.68	946,891	17.01	
85	85		1,493.87	1,757.50	11.83	10.05	983,729	17.67	
85	85		1,493.87	1,757.50	2.55	2.17	212,053	3.81	
					4.82	4.10	400,945	7.20	
					29.70	20.80	3,372,774	37.73	91
70	70		1,270.11	1,814.45	23.93	16.75	2,717,201	30.39	
70	70		1,270.11	1,814.45	8.31	5.82	943,425	10.55	
70	70		1,270.11	1,814.45	15.62	10.93	1,773,776	19.84	
70	70		1,270.11	1,814.45	2.62	1.84	297,894	3.33	
70	70		1,270.11	1,814.45	3.15	2.21	357,679	4.00	
					33.62	25.74	1,493,273	25.44	130
80	80		796.29	950.38	25.00	19.97	1,117,047	19.16	
80	80		796.29	950.38	16.50	13.18	737,251	12.64	
80	80		802.01	1,212.69	8.50	6.79	379,796	6.51	
80	80		675.41	1,001.69	3.61	2.39	168,806	2.90	
					5.01	3.38	197,420	3.39	
65	65		1,085.54	1,653.16	31.71	20.98	1,731,911	36.93	181
65	65		1,526.67	2,256.82	22.76	14.94	1,158,463	24.70	
65	65		1,236.22	1,837.61	3.95	2.68	283,584	6.05	
					5.00	3.36	289,864	6.18	
80	80		1,225.27	1,514.09	27.91	22.59	10,801,097	36.11	24
80	80		1,826.29	2,262.37	19.73	15.97	7,231,830	24.17	
80	80		1,075.71	1,324.14	4.18	3.37	2,282,070	7.63	
					4.00	3.25	1,287,197	4.30	
					36.25	32.13	18,017,157	43.47	17
100	100		1,150.12	1,353.09	30.50	26.38	14,792,296	35.69	
100	100		1,353.09	1,353.09	27.50	23.38	13,109,760	31.63	
100	100		1,353.09	1,353.09	2.00	3.00	1,682,536	4.06	
					5.75	5.75	3,224,861	7.78	
					29.38	19.39	3,179,080	54.95	143
60	60		1,869.91	2,834.25	15.13	9.99	1,637,413	28.30	
60	60		1,869.91	2,834.25	10.00	6.60	1,081,872	18.70	
60	60		1,869.91	2,834.25	5.13	3.39	555,541	9.60	
60	60		1,869.91	2,834.25	5.75	3.79	622,076	10.75	
60	60		1,869.91	2,834.25	8.50	5.61	919,591	15.89	
					32.00	19.20	1,007,910	29.25	236
60	60		914.13	1,523.55	22.64	13.58	713,096	20.70	
60	60		914.13	1,523.55	6.75	4.05	212,606	6.17	
60	60		914.13	1,523.55	2.61	1.57	82,208	2.39	
					32.81	24.61	3,667,052	48.68	105
75	75		1,483.58	1,978.11	24.65	18.49	2,755,067	36.57	
75	75		1,483.58	1,978.11	24.18	18.14	2,702,427	36.87	
75	75		1,483.58	1,978.11	0.21	0.15	23,023	0.31	
75	75		1,483.58	1,978.11	0.26	0.20	29,617	0.39	
75	75		1,483.58	1,978.11	6.74	5.06	753,282	10.00	
75	75		1,483.58	1,978.11	1.42	1.06	158,703	2.11	

* Basis in practice for all personal property except that of public service corporations, which is assessed at 100 per cent.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
MARYLAND					
7	BALTIMORE				
	Government of city.....	\$1,476,386,372	\$1,005,567,933	\$470,818,439	
	Government of State.....	1,322,213,828	957,082,763	364,531,065	
MASSACHUSETTS					
8	BOSTON				
	Government of city.....	1,862,799,900	1,685,597,700	177,202,200	
	Government of State.....	1,862,799,900	1,685,597,700	177,202,200	
129	BROCKTON				
	Government of city.....	70,993,625	59,322,650	11,670,975	
	Government of State.....	70,993,625	59,322,650	11,670,975	
	Government of county.....	70,993,625	59,322,650	11,670,975	
196	BROOKLINE				
	Government of city.....	136,797,100	118,880,600	17,916,300	
	Government of State.....	136,797,100	118,880,600	17,916,300	
	Government of county.....	136,797,100	118,880,600	17,916,300	
63	CAMBRIDGE				
	Government of city.....	158,452,100	138,152,000	20,300,100	
	Government of State.....	158,452,100	138,152,000	20,300,100	
	Government of county.....	158,452,100	138,152,000	20,300,100	
177	CHELSEA				
	Government of city.....	52,701,950	44,852,050	7,849,900	
	Government of State.....	52,701,950	44,852,050	7,849,900	
205	CHICOPEE				
	Government of city.....	50,037,350	38,603,170	11,434,180	
	Government of State.....	50,037,350	38,603,170	11,434,180	
	Government of county.....	50,037,350	38,603,170	11,434,180	
204	EVERETT				
	Government of city.....	55,627,150	46,237,150	9,390,000	
	Government of State.....	55,627,150	46,237,150	9,390,000	
	Government of county.....	55,627,150	46,237,150	9,390,000	
58	FALL RIVER				
	Government of city.....	206,542,250	140,167,200	66,375,050	
	Government of State.....	206,542,250	140,167,200	66,375,050	
	Government of county.....	206,542,250	140,167,200	66,375,050	
192	FITCHBURG				
	Government of city.....	59,498,825	43,054,725	16,444,100	
	Government of State.....	59,498,825	43,054,725	16,444,100	
	Government of county.....	59,498,825	43,054,725	16,444,100	
170	HAVERHILL				
	Government of city.....	66,179,540	55,442,425	10,737,115	
	Government of State.....	66,179,540	55,442,425	10,737,115	
	Government of county.....	66,179,540	55,442,425	10,737,115	
136	HOLYOKE				
	Government of city.....	116,077,260	91,222,730	24,854,530	
	Government of State.....	116,077,260	91,222,730	24,854,530	
	Government of county.....	116,077,260	91,222,730	24,854,530	
87	LAWRENCE				
	Government of city.....	129,061,750	94,705,400	34,356,350	
	Government of State.....	129,061,750	94,705,400	34,356,350	
	Government of county.....	129,061,750	94,705,400	34,356,350	
71	LOWELL				
	Government of city.....	145,380,213	108,252,650	37,127,563	
	Government of State.....	145,380,213	108,252,650	37,127,563	
	Government of county.....	145,380,213	108,252,650	37,127,563	

* Average rate.

GENERAL TABLES

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
85	1195		\$1,854.07	\$2,086.21	\$20.53	\$18.23	\$29,928.177	\$37.58	7
85	1195		1,660.46	1,679.08	18.05	16.04	26,643.885	33.46	
					2.48	2.19	3,284,292	4.12	
100	100		2,383.25	2,383.25	26.70	26.70	49,736,757	63.63	8
100	100		2,383.25	2,383.25	25.04	25.04	46,653,117	59.69	
					1.66	1.66	3,083,640	3.95	
100	100		1,086.93	1,086.93	39.00	39.00	2,768,281	42.38	129
100	100		1,086.93	1,086.93	34.73	34.73	2,465,499	37.75	
100	100		1,086.93	1,086.93	2.02	2.02	143,280	2.19	
					2.25	2.25	169,502	2.44	
100	100		3,187.70	3,187.70	19.20	19.20	2,626,504	61.20	196
100	100		3,187.70	3,187.70	16.42	16.42	2,246,208	52.34	
100	100		3,187.70	3,187.70	1.55	1.55	212,036	4.94	
					1.23	1.23	169,260	3.92	
100	100		1,334.68	1,334.68	33.30	33.30	5,276,455	44.44	63
100	100		1,334.68	1,334.68	30.14	30.14	4,775,746	40.23	
100	100		1,334.68	1,334.68	1.76	1.76	278,876	2.35	
					1.40	1.40	221,833	1.87	
100	100		1,110.92	1,110.92	38.80	38.80	2,044,836	43.10	177
100	100		1,110.92	1,110.92	36.94	36.94	1,946,810	41.04	
					1.86	1.86	98,026	2.07	
100	100		1,189.67	1,189.67	29.50	29.50	1,475,928	35.09	205
100	100		1,189.67	1,189.67	25.77	25.77	1,289,463	30.66	
100	100		1,189.67	1,189.67	2.11	2.11	105,600	2.51	
					1.62	1.62	80,865	1.92	
100	100		1,319.30	1,319.30	32.20	32.20	1,791,195	42.48	204
100	100		1,319.30	1,319.30	29.05	29.05	1,615,969	38.33	
100	100		1,319.30	1,319.30	1.79	1.79	99,573	2.36	
					1.36	1.36	75,653	1.79	
100	100		1,596.20	1,596.20	27.60	27.60	5,701,167	44.06	58
100	100		1,596.20	1,596.20	24.74	24.74	5,109,855	39.49	
100	100		1,596.20	1,596.20	1.98	1.98	408,480	3.16	
					0.88	0.88	182,832	1.41	
100	100		1,361.87	1,361.87	29.20	29.20	1,737,611	39.77	192
100	100		1,361.87	1,361.87	25.97	25.97	1,545,184	35.37	
100	100		1,361.87	1,361.87	1.94	1.94	115,680	2.65	
					1.29	1.29	76,747	1.76	
100	100		1,350.30	1,350.30	30.40	30.40	2,011,893	41.05	170
100	100		1,350.30	1,350.30	26.87	26.87	1,778,244	36.28	
100	100		1,350.30	1,350.30	1.79	1.79	119,200	2.41	
					1.74	1.74	115,449	2.36	
100	100		1,923.72	1,923.72	23.00	23.00	2,669,777	44.25	136
100	100		1,923.72	1,923.72	19.56	19.56	2,270,808	37.63	
100	100		1,923.72	1,923.72	1.95	1.95	226,212	3.75	
					1.49	1.49	172,757	2.86	
100	100		1,380.43	1,380.43	28.00	28.00	3,613,698	38.65	87
100	100		1,380.43	1,380.43	23.37	23.37	3,016,173	32.26	
100	100		1,380.43	1,380.43	2.34	2.34	302,280	3.23	
					2.29	2.29	295,245	3.16	
100	100		1,319.49	1,319.49	31.80	31.80	4,623,090	41.98	71
100	100		1,319.49	1,319.49	28.20	28.20	4,099,447	37.21	
100	100		1,319.49	1,319.49	2.04	2.04	297,240	2.70	
					1.56	1.56	226,403	2.05	

¹¹ Basis in practice for all personal property except securities, which are assessed at 100 per cent.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MASSACHUSETTS—Continued				
78	LYNN				
	Government of city.....	\$119,821,665	\$102,056,235	\$17,765,430	
	Government of State.....	119,821,665	102,056,235	17,765,430	
	Government of county.....	119,821,665	102,056,235	17,765,430	
159	MALDEN				
	Government of city.....	59,323,350	50,705,750	8,617,600	
	Government of State.....	59,323,350	50,705,750	8,617,600	
	Government of county.....	59,323,350	50,705,750	8,617,600	
174	MEDFORD				
	Government of city.....	59,441,500	53,851,850	5,589,650	
	Government of State.....	59,441,500	53,851,850	5,589,650	
	Government of county.....	59,441,500	53,851,850	5,589,650	
62	NEW BEDFORD				
	Government of city.....	220,193,500	137,838,275	82,355,225	
	Government of State.....	220,193,500	137,838,275	82,355,225	
	Government of county.....	220,193,500	137,838,275	82,355,225	
154	NEWTON				
	Government of city.....	117,850,800	101,498,800	16,352,000	
	Government of State.....	117,850,800	101,498,800	16,352,000	
	Government of county.....	117,850,800	101,498,800	16,352,000	
180	PITTSFIELD				
	Government of city.....	54,736,445	46,110,190	8,626,255	
	Government of State.....	54,736,445	46,110,190	8,626,255	
	Government of county.....	54,736,445	46,110,190	8,626,255	
134	QUINCY				
	Government of city.....	109,163,500	95,971,750	13,191,750	
	Government of State.....	109,163,500	95,971,750	13,191,750	
	Government of county.....	109,163,500	95,971,750	13,191,750	
197	SALEM				
	Government of city.....	52,406,140	41,539,840	10,866,300	
	Government of State.....	52,406,140	41,539,840	10,866,300	
	Government of county.....	52,406,140	41,539,840	10,866,300	
82	SOMERVILLE				
	Government of city.....	104,769,800	95,027,000	9,742,800	
	Government of State.....	104,769,800	95,027,000	9,742,800	
	Government of county.....	104,769,800	95,027,000	9,742,800	
51	SPRINGFIELD				
	Government of city.....	289,226,200	254,097,370	35,128,830	
	Government of State.....	289,226,200	254,097,370	35,128,830	
	Government of county.....	289,226,200	254,097,370	35,128,830	
217	TAUNTON				
	Government of city.....	40,456,130	31,721,290	8,734,840	
	Government of State.....	40,456,130	31,721,290	8,734,840	
	Government of county.....	40,456,130	31,721,290	8,734,840	
234	WALTHAM				
	Government of city.....	48,843,350	38,100,300	10,743,050	
	Government of State.....	48,843,350	38,100,300	10,743,050	
	Government of county.....	48,843,350	38,100,300	10,743,050	
37	WORCESTER				
	Government of city.....	305,952,000	260,658,550	45,293,450	
	Government of State.....	305,952,000	260,658,550	45,293,450	
	Government of county.....	305,952,000	260,658,550	45,293,450	

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$35.80	\$35.80	\$4,289,616	\$41.54	78
100	100	-----	\$1,160.30	\$1,160.30	32.15	32.15	3,852,267	37.30	
100	100	-----	1,160.30	1,160.30	1.85	1.85	221,670	2.15	
100	100	-----	1,160.30	1,160.30	1.80	1.80	215,679	2.09	
					32.20	32.20	1,910,212	36.79	159
100	100	-----	1,142.70	1,142.70	29.17	29.17	1,730,462	33.33	
100	100	-----	1,142.70	1,142.70	1.72	1.72	102,036	1.97	
100	100	-----	1,142.70	1,142.70	1.31	1.31	77,714	1.50	
					33.20	33.20	1,973,458	41.08	174
100	100	-----	1,237.44	1,237.44	30.43	30.43	1,808,805	37.66	
100	100	-----	1,237.44	1,237.44	1.57	1.57	93,323	1.94	
100	100	-----	1,237.44	1,237.44	1.20	1.20	71,330	1.48	
					26.00	26.00	5,725,139	47.91	62
100	100	-----	1,842.81	1,842.81	23.05	23.05	5,075,460	42.48	
100	100	-----	1,842.81	1,842.81	2.04	2.04	448,800	3.76	
100	100	-----	1,842.81	1,842.81	0.91	0.91	200,879	1.68	
					27.40	27.40	3,229,112	60.55	154
100	100	-----	2,209.76	2,209.76	24.61	24.61	2,900,308	54.38	
100	100	-----	2,209.76	2,209.76	1.58	1.58	186,204	3.49	
100	100	-----	2,209.76	2,209.76	1.21	1.21	142,600	2.67	
					30.20	30.20	1,653,040	35.08	180
100	100	-----	1,161.64	1,161.64	26.28	26.28	1,438,474	30.53	
100	100	-----	1,161.64	1,161.64	1.88	1.88	102,904	2.18	
100	100	-----	1,161.64	1,161.64	2.04	2.04	111,662	2.37	
					27.00	27.00	2,948,050	48.62	134
100	100	-----	1,800.37	1,800.37	24.46	24.46	2,670,139	44.04	
100	100	-----	1,800.37	1,800.37	1.42	1.42	165,280	2.56	
100	100	-----	1,800.37	1,800.37	1.12	1.12	122,631	2.02	
					32.50	32.50	1,703,199	39.76	197
100	100	-----	1,223.50	1,223.50	28.90	28.90	1,514,537	35.36	
100	100	-----	1,223.50	1,223.50	1.82	1.82	95,379	2.23	
100	100	-----	1,223.50	1,223.50	1.78	1.78	93,283	2.18	
					27.40	27.40	2,870,281	28.90	82
100	100	-----	1,054.95	1,054.95	24.21	24.21	2,536,477	26.54	
100	100	-----	1,054.95	1,054.95	1.81	1.81	189,480	1.91	
100	100	-----	1,054.95	1,054.95	1.38	1.38	144,324	1.45	
					28.40	28.40	8,215,317	57.67	51
100	100	-----	2,030.26	2,030.26	25.56	25.56	7,392,622	51.89	
100	100	-----	2,030.26	2,030.26	1.61	1.61	456,359	3.27	
100	100	-----	2,030.26	2,030.26	1.28	1.28	356,356	2.50	
					29.20	29.20	1,181,315	30.04	217
100	100	-----	1,028.89	1,028.89	26.22	26.22	1,080,760	26.98	
100	100	-----	1,028.89	1,028.89	2.06	2.06	83,280	2.12	
100	100	-----	1,028.89	1,028.89	0.92	0.92	37,275	0.95	
					31.40	31.40	1,533,681	43.84	234
100	100	-----	1,396.04	1,396.04	28.27	28.27	1,380,626	39.46	
100	100	-----	1,396.04	1,396.04	1.78	1.78	86,880	2.48	
100	100	-----	1,396.04	1,396.04	1.35	1.35	66,175	1.89	
					29.40	29.40	8,995,220	47.07	37
100	100	-----	1,600.96	1,600.96	26.41	26.41	8,080,192	42.28	
100	100	-----	1,600.96	1,600.96	1.80	1.80	550,080	2.88	
100	100	-----	1,600.96	1,600.96	1.19	1.19	364,948	1.91	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MICHIGAN				
207	BATTLE CREEK				
	Government of city				
	City corporation	\$53, 504, 630	\$39, 314, 170	\$14, 190, 460	
	School district	53, 504, 630	39, 314, 170	14, 190, 460	
	Government of State	53, 504, 630	39, 314, 170	14, 190, 460	
	Government of county	53, 504, 630	39, 314, 170	14, 190, 460	
171	BAY CITY				
	Government of city				
	City corporation	47, 934, 246	37, 638, 305	10, 295, 941	
	School district	47, 934, 246	37, 638, 305	10, 295, 941	
	Government of State	47, 934, 246	37, 638, 305	10, 295, 941	
	Government of county	47, 934, 246	37, 638, 305	10, 295, 941	
4	DETROIT				
	Government of city				
	City corporation	2, 757, 664, 010	2, 185, 646, 220	572, 017, 790	
	County	2, 757, 664, 010	2, 185, 646, 220	572, 017, 790	
	Government of State	2, 757, 664, 010	2, 185, 646, 220	572, 017, 790	
60	FLINT				
	Government of city				
	City corporation	154, 285, 570	116, 923, 708	37, 361, 862	
	School district	154, 285, 570	116, 923, 708	37, 361, 862	
	Government of State	154, 285, 570	116, 923, 708	37, 361, 862	
	Government of county	154, 285, 570	116, 923, 708	37, 361, 862	
50	GRAND RAPIDS				
	Government of city				
	City corporation	231, 273, 164	160, 651, 340	70, 621, 824	
	School district	231, 273, 164	160, 651, 340	70, 621, 824	
	Government of State	231, 273, 164	160, 651, 340	70, 621, 824	
	Government of county	231, 273, 164	160, 651, 340	70, 621, 824	
99	HAMTRAMCK				
	Government of city				
	City corporation	111, 134, 652	73, 403, 950	37, 730, 702	
	School district	111, 134, 652	73, 403, 950	37, 730, 702	
	Government of State	111, 134, 652	73, 403, 950	37, 730, 702	
	Government of county	111, 134, 652	73, 403, 950	37, 730, 702	
116	HIGHLAND PARK				
	Government of city				
	City corporation	197, 923, 950	90, 293, 400	107, 630, 550	
	School district	197, 923, 950	90, 293, 400	107, 630, 550	
	Government of State	197, 923, 950	90, 293, 400	107, 630, 550	
	Government of county	197, 923, 950	90, 293, 400	107, 630, 550	
142	JACKSON				
	Government of city				
	City corporation	81, 424, 145	65, 246, 985	16, 177, 160	
	School district	81, 424, 145	65, 246, 985	16, 177, 160	
	Government of State	81, 424, 145	65, 246, 985	16, 177, 160	
	Government of county	81, 424, 145	65, 246, 985	16, 177, 160	
153	KALAMAZOO				
	Government of city				
	City corporation	73, 622, 445	53, 117, 575	20, 504, 870	
	School district	73, 622, 445	53, 117, 575	20, 504, 870	
	Government of State	73, 622, 445	53, 117, 575	20, 504, 870	
	Government of county	73, 622, 445	53, 117, 575	20, 504, 870	
117	LANSING				
	Government of city				
	City corporation	144, 999, 085	104, 496, 905	40, 502, 180	
	School district	144, 999, 085	104, 496, 905	40, 502, 180	
	Government of State	144, 999, 085	104, 496, 905	40, 502, 180	
	Government of county	144, 999, 085	104, 496, 905	40, 502, 180	

* Average rates.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$31.51	\$23.64	\$1,685,931	\$40.63	207
					24.20	18.15	1,294,812	31.20	
75	75		\$1,289.45	\$1,719.27	10.00	7.50	535,048	12.89	
75	75		1,289.46	1,719.27	14.20	10.65	759,766	18.31	
75	75		1,289.45	1,719.27	2.81	2.11	150,348	3.62	
75	75		1,289.45	1,719.27	4.50	3.38	240,771	5.80	
					36.31	36.31	1,740,492	35.68	171
					28.71	28.71	1,376,192	28.21	
100	100		982.58	982.58	14.57	14.57	698,402	14.32	
100	100		982.58	982.58	14.14	14.14	677,790	13.89	
100	100		982.58	982.58	2.36	2.36	113,125	2.32	
100	100		982.58	982.58	5.24	5.24	251,175	5.16	
					25.32	25.32	69,842,204	57.34	4
					22.97	22.97	63,356,178	52.01	
100	100		2,263.93	2,263.93	20.38	20.38	55,209,416	46.15	
100	100		2,263.93	2,263.93	2.59	2.59	7,146,762	6.87	
100	100		2,263.93	2,263.93	2.35	2.35	6,486,026	5.32	
					34.80	34.80	5,367,140	42.88	60
					26.82	26.82	4,138,483	33.06	
100	100		1,232.60	1,232.60	13.73	13.73	2,118,643	16.93	
100	100		1,232.60	1,232.60	13.09	13.09	2,019,840	16.14	
100	100		1,232.60	1,232.60	2.46	2.46	379,476	3.03	
100	100		1,232.60	1,232.60	5.52	5.52	849,181	6.78	
					27.83	27.83	6,435,322	43.21	50
					22.26	22.26	5,147,712	34.57	
100	100		1,553.04	1,553.04	10.47	10.47	2,420,618	18.25	
100	100		1,553.04	1,553.04	11.79	11.79	2,727,094	18.31	
100	100		1,553.04	1,553.04	2.47	2.47	570,892	3.83	
100	100		1,553.04	1,553.04	3.10	3.10	716,748	4.81	
					25.35	25.35	2,817,263	35.79	99
					20.50	20.50	2,278,200	28.94	
100	100		1,411.75	1,411.75	12.25	12.25	1,361,399	17.29	
100	100		1,411.75	1,411.75	8.25	8.25	916,861	11.65	
100	100		1,411.75	1,411.75	2.38	2.38	264,500	3.36	
100	100		1,411.75	1,411.75	2.47	2.47	274,503	3.49	
					21.88	21.88	4,331,198	61.92	116
					17.00	17.00	3,364,707	43.11	
100	100		2,829.71	2,829.71	9.40	9.40	1,860,485	26.60	
100	100		2,829.71	2,829.71	7.60	7.60	1,504,222	21.51	
100	100		2,829.71	2,829.71	2.35	2.35	465,599	6.66	
100	100		2,829.71	2,829.71	2.53	2.53	500,892	7.16	
					25.83	25.83	2,089,204	36.02	142
					17.07	17.07	1,374,928	23.72	
100	100		1,404.54	1,404.54	9.76	9.76	779,718	13.45	
100	100		1,404.54	1,404.54	7.31	7.31	595,210	10.27	
100	100		1,404.54	1,404.54	2.80	2.80	227,988	3.93	
100	100		1,404.54	1,404.54	5.96	5.96	485,288	8.37	
					33.06	26.41	2,431,043	45.34	153
					24.25	19.40	1,785,689	33.31	
80	80		1,373.22	1,716.53	11.00	8.80	810,192	15.11	
80	80		1,373.22	1,716.53	12.25	10.60	975,497	18.20	
80	80		1,373.22	1,716.53	2.85	2.28	208,033	3.88	
80	80		1,373.22	1,716.53	5.96	4.75	437,321	8.16	
					23.43	23.43	3,394,160	49.10	117
					18.21	18.21	2,641,077	38.21	
100	100		2,097.64	2,097.64	8.32	8.32	1,206,299	17.45	
100	100		2,097.64	2,097.64	9.89	9.89	1,434,778	20.76	
100	100		2,097.64	2,097.64	2.07	2.07	298,537	4.32	
100	100		2,097.64	2,097.64	3.15	3.15	454,546	6.58	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
MICHIGAN—Continued					
195	MUSKEGON.....				
	Government of city.....				
	City corporation.....	\$60,233,620	\$44,585,185	\$15,648,435	
	School district.....	60,233,620	44,585,185	15,648,435	
	Government of State.....	60,233,620	44,585,185	15,648,435	
	Government of county.....	60,233,620	44,585,185	15,648,435	
176	PONTIAC.....				
	Government of city.....				
	City corporation.....	52,188,040	39,864,150	12,323,890	
	School district.....	52,188,040	39,864,150	12,323,890	
	Government of State.....	52,188,040	39,864,150	12,323,890	
	Government of county.....	52,188,040	39,864,150	12,323,890	
111	SAGINAW.....				
	Government of city.....				
	City corporation.....	88,571,102	68,299,850	20,271,252	
	School district.....	88,571,102	68,299,850	20,271,252	
	Government of State.....	88,571,102	68,299,850	20,271,252	
	Government of county.....	88,571,102	68,299,850	20,271,252	
MINNESOTA					
70	DULUTH.....				
	Government of city.....				
	City corporation.....	131,951,182	60,358,561	71,592,621	
	School district.....	131,951,182	60,358,561	71,592,621	
	Government of State.....	131,951,182	60,358,561	71,592,621	
	Government of county.....	131,951,182	60,358,561	71,592,621	
16	MINNEAPOLIS.....				
	Government of city.....				
	City corporation.....	401,307,311	248,512,476	152,794,835	
	County.....	401,307,311	248,512,476	152,794,835	
	Government of State.....	401,307,311	248,512,476	152,794,835	
32	St. PAUL.....				
	Government of city.....	260,151,223	138,298,904	121,852,319	
	Government of State.....	260,151,223	138,298,904	121,852,319	
	Government of county.....	260,151,223	138,298,904	121,852,319	
MISSOURI					
19	KANSAS CITY.....				
	Government of city.....				
	City corporation.....	480,102,472	269,592,840	177,741,000	\$32,768,632
	County.....	595,088,179	403,158,780	153,007,818	38,921,581
	School district.....	587,152,331	401,347,880	152,974,808	32,829,643
	Government of State.....	595,088,179	403,158,780	153,007,818	38,921,581
100	St. JOSEPH.....				
	Government of city.....				
	City corporation.....	79,241,390	55,804,310	17,765,010	5,672,070
	School district.....	79,241,390	55,804,310	17,765,010	5,672,070
	Government of State.....	79,241,390	55,804,310	17,765,010	5,672,070
	Government of county.....	79,241,390	55,804,310	17,765,010	5,672,070
6	St. LOUIS.....				
	Government of city.....				
	City corporation.....	1,194,633,020	820,229,080	309,462,725	64,941,215
	School district.....	1,194,489,740	820,229,080	309,319,445	64,941,215
	Government of State.....	1,194,489,740	820,229,080	309,319,445	64,941,215

1 Average rate.

2 Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.

3 All personal property in class 2, assessed on a basis of 25 per cent; class 3, assessed on a basis of 33 per cent; class 4, assessed on a basis of 40 per cent; and money and credits assessed on a basis of 100 per cent.

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$33.74	\$33.74	\$2,032,282	\$47.17	195
					24.84	24.84	1,496,203	34.72	
100	100		\$1,397.92	\$1,397.92	13.22	13.22	796,288	18.48	
100	100		1,397.92	1,397.92	11.62	11.62	699,915	16.24	
100	100		1,397.92	1,397.92	2.20	2.20	132,514	3.06	
					6.70	6.70	403,565	9.37	
					45.60	45.60	2,380,197	50.16	176
					34.66	34.66	1,809,098	38.12	
100	100		1,099.74	1,099.74	17.23	17.23	899,513	18.96	
100	100		1,099.74	1,099.74	17.43	17.43	909,585	19.17	
100	100		1,099.74	1,099.74	2.66	2.66	138,732	2.92	
					8.28	8.28	432,357	9.11	
					35.21	35.21	3,118,890	43.61	111
					25.64	25.64	2,271,238	31.76	
100	100		1,238.53	1,238.53	12.93	12.93	1,146,232	16.01	
100	100		1,238.53	1,238.53	12.71	12.71	1,126,006	15.75	
100	100		1,238.53	1,238.53	2.79	2.79	247,143	3.46	
					6.78	6.78	600,509	8.40	
					43.89	22.04	5,790,750	52.40	70
					32.80	16.47	4,327,516	39.16	
40	(1)		1,194.11	2,378.19	15.21	7.64	2,007,022	18.16	
40	(1)		1,194.11	2,378.19	17.59	8.83	2,320,494	21.00	
40	(1)		1,194.11	2,378.19	4.90	2.46	646,029	5.85	
					6.19	3.11	817,205	7.40	
					55.27	24.89	22,181,701	52.14	16
					49.45	22.27	18,846,070	46.65	
40	*30		943.29	2,094.19	43.60	19.59	17,466,691	41.03	
40	*30		943.29	2,094.19	5.95	2.68	2,389,379	5.62	
40	*30		943.29	2,094.19	5.82	2.62	2,335,631	5.49	
					48.18	23.44	12,522,820	50.91	32
					31.89	15.51	8,285,908	32.68	
40	(1)		1,057.52	2,171.80	5.29	2.57	1,375,593	5.59	
40	(1)		1,057.52	2,171.80	11.00	5.36	2,861,319	11.63	
					29.04	23.30	16,215,652	44.80	19
					28.94	22.45	16,620,564	43.16	
87	70	86	1,928.49	1,918.57	13.14	9.09	6,309,433	17.43	
100	80	86	1,644.19	1,943.53	4.30	3.64	2,556,879	7.07	
100	80	86	1,622.26	1,918.80	11.50	9.72	6,752,252	18.66	
					1.00	0.85	595,088	1.64	
					33.01	23.85	2,687,155	34.32	100
					25.16	17.70	1,993,793	25.46	
70	70	75	1,011.98	1,438.79	12.91	9.08	1,023,086	13.07	
70	70	75	1,011.98	1,438.79	12.25	8.62	970,707	12.40	
70	70	75	1,011.98	1,438.79	1.00	0.70	79,241	1.01	
					7.75	5.45	614,121	7.84	
					23.39	15.98	27,938,245	34.28	6
					22.39	15.30	26,743,755	32.82	
70	65	65	1,465.97	2,144.73	13.79	9.42	16,471,143	20.21	
70	65	65	1,465.80	2,144.46	8.60	5.88	10,272,612	12.61	
70	65	65	1,465.80	2,144.46	1.00	0.68	1,194,450	1.47	

* Basis in practice for all real property except \$926,602, which is assessed at 33 per cent.
 † Personal property amounting to \$3,778,194 assessed on a basis of 25 per cent; \$18,769,197 assessed on a basis of 35 per cent; \$13,340,175 assessed on a basis of 40 per cent, and \$85,964,753 money and credits, assessed on a basis of 100 per cent.

FINANCIAL STATISTICS OF CITIES

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MISSOURI—Continued				
206	SPRINGFIELD				
	Government of city				
	City corporation	\$38,525,946	\$26,663,725	\$10,449,753	\$1,412,468
	School district	38,525,946	26,663,725	10,449,753	1,412,468
	Government of State	38,525,946	26,663,725	10,449,753	1,412,468
	Government of county	38,525,946	26,663,725	10,449,753	1,412,468
	MONTANA				
199	BUTTE				
	Government of city				
	City corporation	19,350,785	12,732,346	6,516,909	101,530
	School district	19,350,785	12,732,346	6,516,909	101,530
	Government of State	19,350,785	12,732,346	6,516,909	101,530
	Government of county	19,350,785	12,732,346	6,516,909	101,530
	NEBRASKA				
135	LINCOLN				
	Government of city				
	City corporation	102,241,750	76,038,010	21,654,325	4,549,415
	School district	94,707,882	70,697,080	20,055,257	3,955,545
	Sanitary district	94,707,882	70,697,080	20,055,257	3,955,545
	Government of State	94,707,882	70,697,080	20,055,257	3,955,545
	Government of county	94,707,882	70,697,080	20,055,257	3,955,545
34	OMAHA				
	Government of city				
	City corporation	339,935,358	233,622,500	106,312,858	
	School district	325,197,161	233,622,500	91,574,661	
	Government of State	339,935,358	233,622,500	106,312,858	
	Government of county	339,935,358	233,622,500	106,312,858	
	NEW HAMPSHIRE				
96	MANCHESTER				
	Government of city	115,658,641	94,550,811	21,107,830	
	Government of State	118,869,769	94,945,899	23,923,870	
	Government of county	118,869,769	94,945,899	23,923,870	
	NEW JERSEY				
155	ATLANTIC CITY				
	Government of city	206,040,404	193,682,325	10,092,400	2,265,679
	Government of State	207,885,194	192,734,115	12,885,400	2,265,679
	Government of county	207,885,194	192,734,115	12,885,400	2,265,679
92	BAYONNE				
	Government of city	152,613,003	110,640,407	40,288,815	1,713,781
	Government of State	146,366,731	103,769,135	40,883,815	1,713,781
	Government of county	146,366,731	103,769,135	40,883,815	1,713,781
50	CAMDEN				
	Government of city	158,537,342	134,936,320	19,267,225	4,333,797
	Government of State	164,194,574	140,835,091	19,025,686	4,333,797
	Government of county	164,194,574	140,835,091	19,025,686	4,333,797
137	EAST ORANGE				
	Government of city	94,392,582	84,189,300	9,895,800	307,482
	Government of State	95,818,907	83,703,025	11,808,400	307,482
	Government of county	95,818,907	83,703,025	11,808,400	307,482
73	ELIZABETH				
	Government of city	125,617,566	103,209,355	18,301,270	4,106,971
	Government of State	127,944,886	102,926,555	20,911,360	4,106,971
	Government of county	127,944,886	102,926,555	20,911,360	4,106,971

¹⁸ All personal property in class 1, assessed on a basis of 100 per cent; class 2, assessed on a basis of 20 per cent; class 3, assessed on a basis of 33 per cent; class 4, assessed on a basis of 30 per cent; class 5, assessed on a basis of 7 per cent; and classes 6 and 7, assessed on a basis of 40 per cent.

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number	
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita		
						\$20.40	\$20.58	\$1,132,662	\$27.02	206
						23.00	16.10	896,096	21.14	
70	70	70	\$919.21	\$1,313.16	10.00	7.00	385,259	9.19		
70	70	70	919.21	1,313.16	13.00	9.10	500,837	11.95		
70	70	70	919.21	1,313.16	1.10	0.77	42,379	1.01		
70	70	70	919.21	1,313.16	5.30	3.71	204,167	4.87		
						71.40	17.30	1,381,647	32.35	199
						44.80	10.85	866,916	20.30	
30	(10)	40	453.03	1,869.84	23.00	5.57	445,069	10.42		
30	(10)	40	453.03	1,869.84	21.80	5.28	421,847	9.88		
30	(10)	40	453.03	1,869.84	4.40	1.07	85,144	1.99		
30	(10)	40	453.03	1,869.84	22.20	5.38	429,587	10.06		
						26.43	19.50	2,553,985	42.16	135
						22.75	16.84	2,205,461	36.41	
85	65	60	1,687.80	2,176.89	6.75	5.23	690,135	11.39		
80	60	45	1,563.43	2,155.72	15.00	10.88	1,420,618	23.45		
80	60	45	1,563.43	2,155.72	1.00	0.73	94,708	1.56		
80	60	45	1,563.43	2,155.72	2.35	1.70	222,563	3.67		
80	60	45	1,563.43	2,155.72	1.33	0.96	126,961	2.08		
						30.60	22.31	10,210,424	48.22	34
						24.95	18.19	8,269,790	39.15	
75	17 75		1,605.23	2,200.12	11.95	8.72	4,062,227	18.18		
75	17 75		1,535.63	2,107.32	13.00	9.47	4,227,563	19.96		
75	17 75		1,605.23	2,200.12	2.35	1.71	798,848	3.77		
75	17 75		1,605.23	2,200.12	3.30	2.41	1,121,786	5.30		
						28.50	28.50	3,312,812	39.87	96
100	100		1,391.85	1,391.85	23.81	23.81	2,754,348	33.15		
100	100		1,430.49	1,430.49	2.70	2.70	321,615	3.87		
100	100		1,430.49	1,430.49	1.99	1.99	236,849	2.85		
						31.60	31.60	6,522,748	122.41	165
100	100	100	3,866.62	3,866.62	22.41	22.41	4,612,427	86.56		
100	100	100	3,901.24	3,901.24	4.68	4.68	973,112	18.26		
100	100	100	3,901.24	3,901.24	4.51	4.51	937,209	17.59		
						38.62	26.10	5,847,363	65.87	92
67	67	100	1,719.25	2,558.54	26.73	17.97	4,078,887	45.95		
67	67	100	1,648.89	2,451.52	4.77	3.21	697,466	7.86		
67	67	100	1,648.89	2,451.52	7.32	4.92	1,071,010	12.07		
						28.00	28.00	4,498,100	34.89	50
100	100	100	1,232.39	1,232.39	19.31	19.31	3,060,880	23.79		
100	100	100	1,276.37	1,276.37	4.60	4.60	756,014	5.88		
100	100	100	1,276.37	1,276.37	4.09	4.09	671,206	5.22		
						32.90	32.90	3,119,893	52.03	137
100	100	100	1,574.08	1,574.08	22.82	22.82	2,154,039	35.92		
100	100	100	1,597.86	1,597.86	4.68	4.68	448,432	7.48		
100	100	100	1,597.86	1,597.86	5.40	5.40	517,422	8.63		
						32.62	32.62	4,117,077	(¹)	73
100	100	100	(¹)	(¹)	24.31	24.31	3,053,137	(¹)		
100	100	100	(¹)	(¹)	4.68	4.68	599,062	(¹)		
100	100	100	(¹)	(¹)	2.63	2.63	404,878	(¹)		
100	100	100	(¹)	(¹)				(¹)		

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
² Basis in practice for all personal property except \$4,750,250, which is assessed at 25 per cent.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NEW JERSEY—Continued				
121	HOBOKEN				
	Government of city.....	\$95,595,194	\$75,367,100	\$8,411,400	\$11,816,694
	Government of State.....	98,179,878	75,230,384	11,132,800	11,816,694
	Government of county.....	98,179,878	75,230,384	11,132,800	11,816,694
23	JERSEY CITY				
	Government of city.....				
	City corporation.....	516,909,606	355,539,222	52,029,000	108,441,384
	County.....	518,205,030	334,167,946	75,595,700	108,441,384
	Government of State.....	518,205,030	334,167,946	75,595,700	108,441,384
15	NEWARK				
	Government of city.....				
	City corporation.....	660,233,508	535,183,115	120,000,450	5,049,943
	County.....	670,664,299	529,215,906	136,398,450	5,049,943
	Government of State.....	670,664,299	529,215,906	136,398,450	5,049,933
220	NEW BRUNSWICK				
	Government of city.....	34,765,795	30,428,085	4,107,550	230,160
	Government of State.....	35,291,080	30,336,928	4,723,992	230,160
	Government of county.....	35,291,080	30,336,928	4,723,992	230,160
231	ORANGE				
	Government of city.....	33,709,666	30,446,950	2,976,450	286,266
	Government of State.....	34,285,116	30,154,300	3,844,550	286,266
	Government of county.....	34,285,116	30,154,300	3,844,550	286,266
118	PASSAIC				
	Government of city.....	94,819,550	73,532,450	21,111,600	175,500
	Government of State.....	95,272,200	72,792,600	22,304,100	175,500
	Government of county.....	95,272,200	72,792,600	22,304,100	175,500
53	PATERSON				
	Government of city.....	184,463,850	155,034,263	28,912,470	517,087
	Government of State.....	188,471,898	153,913,191	34,041,620	517,087
	Government of county.....	187,750,898	153,192,191	34,041,620	517,087
179	PERTH AMBOY				
	Government of city.....	41,783,174	29,708,408	10,223,199	1,851,567
	Government of State.....	42,141,669	29,355,728	10,934,374	1,851,567
	Government of county.....	42,141,669	29,355,728	10,934,374	1,851,567
56	TRENTON				
	Government of city.....	174,891,176	145,412,400	28,249,600	1,229,176
	Government of State.....	176,737,176	144,336,400	31,171,600	1,229,176
	Government of county.....	176,737,176	144,336,400	31,171,600	1,229,176
	NEW YORK				
66	ALBANY				
	Government of city.....				
	City corporation.....	158,282,803	156,880,803	1,372,000	
	County supervisors' fund.....	146,554,298	145,182,298	1,372,000	
	Government of State.....	146,554,298	145,182,298	1,372,000	
	Government of county.....	146,554,298	145,182,298	1,372,000	
233	AMSTERDAM				
	Government of city.....				
	City corporation.....	30,278,250	29,936,200	342,050	
	School district.....	30,278,250	29,936,200	342,050	
	County supervisors' fund.....	29,202,475	28,860,725	341,750	
	Government of State.....	29,202,475	28,860,725	341,750	
	Government of county.....	29,202,475	28,860,725	341,750	
229	AUBURN				
	Government of city.....	27,943,647	27,943,647		
	Government of State.....	26,922,343	26,922,343		
	Government of county.....	26,922,343	26,922,343		

¹ Average rate.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita.	
					\$47.13	\$47.13	\$4,536,205	\$66.55	121
100	100	100	\$1,402.39	\$1,402.39	35.04	35.04	3,349,946	49.14	
100	100	100	1,440.31	1,440.31	4.77	4.77	467,847	6.86	
100	100	100	1,440.31	1,440.31	7.32	7.32	718,412	10.54	
					34.22	27.77	17,754,217	56.31	23
					29.55	23.91	15,284,456	48.48	
77	77	100	1,639.53	2,028.51	22.23	17.99	11,492,591	36.45	
77	77	100	1,643.63	2,031.85	7.32	5.92	3,791,855	12.03	
77	77	100	1,643.63	2,031.85	4.77	3.86	2,469,761	7.83	
					37.55	37.55	24,904,557	55.04	15
					32.90	32.90	21,785,413	48.14	
100	100	100	1,459.04	1,459.04	27.50	27.50	18,161,143	40.13	
100	100	100	1,482.09	1,482.09	5.40	5.40	3,624,270	8.01	
100	100	100	1,482.09	1,482.09	4.65	4.65	3,119,144	6.89	
					45.51	27.38	1,589,464	41.85	220
60	60	100	915.27	1,521.42	31.15	18.74	1,082,878	28.61	
60	60	100	929.20	1,544.47	4.75	2.86	167,524	4.41	
60	60	100	929.10	1,544.47	9.61	5.78	339,062	8.93	
					41.60	41.60	1,406,036	39.80	231
100	100	100	952.82	952.82	31.54	31.54	1,063,070	30.05	
100	100	100	969.08	969.08	4.66	4.66	159,689	4.51	
100	100	100	969.08	969.08	5.40	5.40	185,277	5.24	
					35.04	35.04	3,325,941	48.22	118
100	100	100	1,374.61	1,374.61	26.56	26.56	2,518,194	36.51	
100	100	100	1,381.18	1,381.18	4.74	4.74	451,567	6.55	
100	100	100	1,381.18	1,381.18	3.74	3.74	356,180	6.16	
					35.00	35.00	6,487,646	45.79	53
100	100	100	1,301.84	1,301.84	26.49	26.49	4,896,447	34.49	
100	100	100	1,330.12	1,330.12	4.77	4.77	899,011	6.34	
100	100	100	1,325.04	1,325.04	3.74	3.74	702,188	4.96	
					47.90	24.49	2,006,330	42.56	179
50	50	100	886.44	1,733.90	33.54	17.15	1,401,406	29.73	
50	50	100	894.04	1,748.81	4.75	2.43	200,042	4.24	
50	50	100	894.04	1,748.81	9.61	4.91	404,880	8.59	
					33.61	26.94	5,896,466	44.66	56
80	80	100	1,324.73	1,653.59	24.65	19.76	4,312,677	32.67	
80	80	100	1,338.72	1,671.07	4.08	3.75	827,304	6.27	
80	80	100	1,338.72	1,671.07	4.28	3.43	766,486	5.73	
					34.69	32.97	5,405,819	45.86	66
					28.89	27.46	4,555,155	38.64	
95	100		1,342.41	1,412.45	27.37	26.01	4,331,651	36.74	
95	100		1,243.18	1,307.99	1.52	1.45	223,504	1.90	
95	100		1,243.18	1,307.99	1.83	1.74	268,858	2.28	
95	100		1,243.18	1,307.99	3.97	3.77	581,806	4.94	
					41.71	35.51	1,250,731	35.45	233
85	100		858.13	1,007.85	30.48	25.95	922,908	26.16	
85	100		858.13	1,007.85	19.78	16.84	598,904	16.97	
85	100		827.64	971.99	0.02	0.02	625	0.02	
85	100		827.64	971.99	2.65	2.26	77,337	2.19	
85	100		827.64	971.99	8.58	7.30	250,486	7.10	
					41.08	33.49	1,152,041	32.25	229
85			782.36	920.43	29.61	25.17	827,306	23.16	
69			753.77	1,092.42	2.19	1.51	56,845	1.65	
69			753.77	1,092.42	9.88	6.81	266,890	7.44	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL.

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NEW YORK—Continued				
110	BINGHAMTON				
	Government of city	\$114,789,185	\$114,112,985	\$676,200	
	Government of State	100,295,707	99,619,507	676,200	
	Government of county	100,295,707	99,619,507	676,200	
12	BUFFALO				
	Government of city				
	City corporation	802,203,610	795,011,610	7,192,000	
	County	807,302,109	800,110,109	7,192,000	
	Government of State	807,302,109	800,110,109	7,192,000	
172	ELMIRA				
	Government of city	44,878,041	44,215,791	662,250	
	Government of State	44,763,180	44,104,030	659,150	
	Government of county	44,763,180	44,104,030	659,150	
198	JAMESTOWN				
	Government of city				
	City corporation	32,041,082	32,041,082		
	School district	32,041,082	32,041,082		
	County supervisors' fund	33,106,150	33,106,150		
	Government of State	33,106,150	33,106,150		
	Government of county	33,106,150	33,106,150		
163	MOUNT VERNON				
	Government of city				
	City corporation	119,150,682	119,150,682		
	School district	119,150,682	119,150,682		
	Government of State	113,019,482	113,019,482		
	Government of county	113,019,482	113,019,482		
245	NEWBURGH				
	Government of city	29,519,390	29,519,390		
	Government of State	29,044,767	29,044,767		
	Government of county	29,044,767	29,044,767		
188	NEW ROCHELLE				
	Government of city	113,310,034	113,235,034	75,000	
	Government of State	101,828,425	101,753,425	75,000	
	Government of county	101,828,425	101,753,425	75,000	
1	NEW YORK				
	Government of city	12,944,481,493	12,704,973,953	239,507,540	
	Government of State	12,944,481,493	12,704,973,953	239,507,540	
145	NIAGARA FALLS				
	Government of city	121,710,766	121,662,766	48,000	
	Government of State	113,578,890	113,530,890	48,000	
	Government of county	113,578,890	113,530,890	48,000	
230	POUGHKEPSIE				
	Government of city	43,414,074	43,414,074		
	Government of State	37,224,852	37,224,852		
	Government of county	37,224,852	37,224,852		
22	ROCHESTER				
	Government of city				
	City corporation	470,926,949	470,641,299	285,650	
	County	474,424,634	474,113,784	310,850	
	Government of State	474,424,634	474,113,784	310,850	
89	SCHENECTADY				
	Government of city	176,406,977	176,112,627	294,450	
	Government of State	154,712,322	154,417,872	294,450	
	Government of county	154,712,322	154,417,872	294,450	

* Average rate.

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

(For a text discussion of this table, see p. 61)

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
74	74		\$1,594.47	\$2,154.69	\$34.85	\$25.34	\$3,927,299	\$64.55	110
65	74		1,393.15	2,141.55	29.76	22.03	3,416,713	47.46	
65	74		1,393.15	2,141.55	1.78	1.16	179,016	2.49	
					3.31	2.15	331,570	4.61	
					36.78	27.65	29,540,185	55.15	12
					34.78	26.15	27,926,078	52.14	
75	100		1,497.74	1,992.51	30.22	22.72	24,242,593	45.26	
75	100		1,507.26	2,005.20	4.56	3.43	3,693,485	6.85	
75	100		1,507.26	2,005.20	2.00	1.50	1,614,107	3.01	
					41.22	37.11	1,849,181	38.20	172
90	90		927.17	1,030.19	31.18	28.07	1,399,459	28.91	
90	90		924.80	1,027.56	2.24	2.02	100,557	2.08	
90	90		924.80	1,027.56	7.80	7.02	349,165	7.21	
					49.89	30.24	1,609,640	37.62	198
					40.97	24.62	1,314,078	30.71	
69			748.80	1,248.00	16.74	10.05	536,518	12.54	
69			748.80	1,248.00	23.23	13.94	744,346	17.40	
63			773.69	1,228.08	1.00	0.63	33,214	0.78	
63			773.69	1,228.08	2.24	1.41	74,278	1.74	
63			773.69	1,228.08	6.68	4.21	221,284	5.17	
					26.60	24.71	3,133,181	62.19	163
					20.78	19.53	2,475,469	49.13	
94			2,364.95	2,515.90	10.34	9.72	1,231,536	24.44	
89			2,364.95	2,515.90	10.44	9.91	1,243,933	24.69	
89			2,243.25	2,520.51	1.55	1.38	174,948	3.47	
89			2,243.25	2,520.51	4.27	3.80	482,764	9.58	
					32.01	29.06	941,536	30.95	245
91			970.43	1,068.40	25.40	23.11	749,698	24.65	
90			954.82	1,060.91	1.81	1.63	62,448	1.72	
90			954.82	1,060.91	4.80	4.32	139,390	4.58	
					28.67	27.92	3,195,343	72.06	188
99	90		2,555.31	2,581.12	24.00	23.76	2,719,516	61.33	
99	90		2,296.38	2,580.01	1.58	1.41	161,142	3.63	
89	90		2,296.38	2,580.01	3.09	2.75	314,685	7.10	
					25.33	25.33	327,951,701	55.80	1
100	100		2,202.47	2,202.47	24.08	24.08	311,714,730	53.04	
100	100		2,202.47	2,202.47	1.25	1.25	16,236,971	2.76	
					25.74	25.74	3,055,695	53.66	145
100	100		2,130.46	2,130.46	19.90	19.90	2,421,919	42.39	
100	100		1,988.11	1,988.11	1.97	1.97	224,236	3.93	
100	100		1,988.11	1,988.11	3.87	3.87	419,540	7.34	
					36.19	27.29	1,518,307	42.55	230
78			1,216.80	1,560.00	27.66	21.57	1,260,708	33.65	
67			1,043.33	1,557.20	2.22	1.49	82,600	2.32	
67			1,043.33	1,557.20	6.31	4.23	234,999	6.59	
					34.51	27.60	16,267,929	51.30	22
					32.61	26.08	15,366,864	48.46	
80	75		1,485.14	1,856.50	29.17	23.33	13,724,915	43.32	
80	75		1,496.17	1,870.30	3.44	2.75	1,631,949	5.15	
80	75		1,496.17	1,870.30	1.90	1.62	901,065	2.84	
					28.20	27.42	4,843,200	52.19	89
100	100		1,667.14	1,900.92	22.14	22.14	3,904,775	43.08	
87	100		1,667.14	1,915.78	1.73	1.51	268,047	2.89	
87	100		1,667.14	1,915.78	4.33	3.77	670,378	7.22	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
NEW YORK—Continued					
40	SYRACUSE				
	Government of city				
	City corporation	\$261,603,558	\$261,342,293	\$261,265	
	County supervisors' fund	258,549,051	258,287,786	261,265	
	Government of State	258,549,051	258,287,786	261,265	
	Government of county	258,549,051	258,287,786	261,265	
109	TROY				
	Government of city				
	City corporation	65,905,255	65,905,255		
	Lansingburg school district	9,622,353	9,622,353		
	County supervisors' fund	62,983,931	62,983,931		
	Government of State	62,983,931	62,983,931		
	Government of county	62,983,931	62,983,931		
80	UTICA				
	Government of city				
	City corporation	126,035,593	125,694,393	341,200	
	County supervisors' fund	117,272,030	116,930,830	341,200	
	Government of State	117,272,030	116,930,830	341,200	
	Government of county	117,272,030	116,930,830	341,200	
242	WATERTOWN				
	Government of city	43,990,420	43,442,850	547,570	
	Government of State	37,578,648	37,031,078	547,570	
	Government of county	37,578,648	37,031,078	547,570	
68	YONKERS				
	Government of city	227,065,707	226,820,207	245,500	
	Government of State	224,449,136	224,203,636	245,500	
	Government of county	224,449,136	224,203,636	245,500	
NORTH CAROLINA¹					
158	CHARLOTTE				
	Government of city	103,883,015	68,246,375	35,636,640	
	Government of county	103,883,015	68,246,375	35,636,640	
208	DURHAM				
	Government of city	57,033,568	30,943,889	26,089,679	
	Government of county	57,033,568	30,943,889	26,089,679	
186	GREENSBORO				
	Government of city	84,729,065	63,272,496	21,456,569	
	Government of county	84,729,065	63,272,496	21,456,569	
226	WILMINGTON				
	Government of city				
	City corporation	43,210,756	31,968,981	11,241,775	
	School district	43,210,756	31,968,981	11,241,775	
	Government of county	43,210,756	31,968,981	11,241,775	
123	WINSTON-SALEM				
	Government of city	122,377,187	62,119,348	60,257,839	
	Government of county	122,377,187	62,119,348	60,257,839	
OHIO					
27	AERON				
	Government of city				
	City corporation	320,763,870	211,589,330	109,174,540	
	School district	320,763,870	211,589,330	109,174,540	
	Government of State	320,763,870	211,589,330	109,174,540	
	Government of county	320,763,870	211,589,330	109,174,540	

¹ General property not taxed for State purposes.² Average rate.

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$33.67	\$26.94	\$8,784,376	\$48.23	40
					26.33	21.07	6,887,996	37.81	
80	80		\$1,436.19	\$1,795.24	25.85	20.68	6,763,383	37.13	
80	80		1,419.42	1,774.28	0.48	0.39	124,613	0.68	
80	80		1,419.42	1,774.28	1.98	1.58	511,463	2.81	
80	80		1,419.42	1,774.28	5.36	4.29	1,384,917	7.60	
					46.46	41.82	3,034,955	42.02	109
					\$37.09	\$33.38	2,444,543	33.85	
90			912.50	1,013.89	\$32.89	\$29.60	2,167,806	30.01	
90			(¹)	(¹)	12.22	11.00	117,624	(¹)	
90			872.05	968.95	2.53	2.27	169,113	2.20	
90			872.05	968.95	1.83	1.65	115,324	1.60	
90			872.05	968.95	7.54	6.79	475,088	6.58	
					30.88	22.81	3,829,915	37.67	80
					24.96	18.67	3,135,773	30.84	
75	90		1,239.59	1,652.04	\$23.90	\$17.93	3,011,689	29.62	
70	90		1,153.49	1,646.65	1.06	0.74	124,084	1.22	
70	90		1,153.49	1,646.65	1.87	1.31	219,761	2.16	
70	90		1,153.49	1,646.65	4.05	2.83	474,381	4.67	
					36.88	32.89	1,556,857	47.59	242
			1,344.66	1,494.06	\$26.64	\$23.98	1,172,057	35.83	
87	87		1,148.67	1,320.31	1.96	1.70	73,458	2.25	
87	87		1,148.67	1,320.31	8.28	7.21	311,342	9.52	
					30.42	27.34	6,895,707	60.57	68
90	90		1,994.34	2,215.93	25.71	23.14	5,837,013	51.27	
89	90		1,971.36	2,214.98	1.68	1.41	365,168	3.12	
89	90		1,971.36	2,214.98	3.13	2.79	703,506	6.18	
					21.20	17.39	2,202,320	41.89	158
75	100		1,975.79	2,408.46	11.20	9.19	1,163,490	22.13	
75	100		1,975.79	2,408.46	10.00	8.20	1,038,830	19.76	
					21.50	13.97	1,226,222	29.68	
65	65		1,380.62	2,124.04	11.50	7.47	655,886	15.88	208
66	66		1,360.62	2,124.04	10.00	6.50	570,336	13.81	
					19.16	14.37	1,623,656	35.15	
75	75		1,834.08	2,445.44	\$10.66	\$8.00	903,459	19.56	
75	75		1,834.08	2,445.44	8.50	6.37	720,197	15.59	
					22.50	18.67	972,243	26.51	226
					18.15	15.06	784,276	21.39	
83	83		1,178.37	1,419.72	10.00	8.30	432,108	11.78	
83	83		1,178.37	1,419.72	8.15	6.76	352,168	9.60	
83	83		1,178.37	1,419.72	4.35	3.61	187,967	5.13	
					16.50	16.50	2,019,224	30.16	123
100	100		1,828.14	1,828.14	11.00	11.00	1,346,140	20.11	
100	100		1,828.14	1,828.14	5.50	5.50	673,075	10.05	
					24.80	20.32	7,954,945	(¹)	
					20.72	16.98	6,646,228	(¹)	27
75	100		(¹)	(¹)	10.30	8.44	3,303,868	(¹)	
75	100		(¹)	(¹)	10.42	8.54	3,342,360	(¹)	
75	100		(¹)	(¹)	0.25	0.20	80,191	(¹)	
75	100		(¹)	(¹)	3.83	3.14	1,228,626	(¹)	

¹ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
OHIO—Continued					
74	CANTON				
	Government of city				
	City corporation	\$162,367,960	\$105,192,520	\$57,175,440	
	School district	162,367,960	105,192,520	57,175,440	
	Government of State	162,367,960	105,192,520	57,175,440	
	Government of county	162,367,960	105,192,520	57,175,440	
	Government of townships	162,367,960	105,192,520	57,175,440	
18	CINCINNATI				
	Government of city				
	City corporation	1,018,498,100	733,263,720	285,234,380	
	County	1,018,498,100	733,263,720	285,234,380	
	School district	1,018,498,100	733,263,720	285,234,380	
	Government of State	1,018,498,100	733,263,720	285,234,380	
5	CLEVELAND				
	Government of city				
	City corporation	2,168,243,440	1,488,558,620	679,684,820	
	County	2,168,243,440	1,488,558,620	679,684,820	
	School district	2,168,243,440	1,488,558,620	679,684,820	
	Park district	2,168,243,440	1,488,558,620	679,684,820	
	Government of State	2,168,243,440	1,488,558,620	679,684,820	
29	COLUMBUS				
	Government of city				
	City corporation	571,539,820	414,166,050	157,373,770	
	School district	571,539,820	414,166,050	157,373,770	
	Government of State	571,539,820	414,166,050	157,373,770	
	Government of county	571,539,820	414,166,050	157,373,770	
43	DAYTON				
	Government of city				
	City corporation	332,714,250	247,705,080	85,009,170	
	School district	332,714,250	247,705,080	85,009,170	
	Government of State	332,714,250	247,705,080	85,009,170	
	Government of county	332,714,250	247,705,080	85,009,170	
202	HAMILTON				
	Government of city				
	City corporation	105,766,830	81,690,520	24,076,310	
	School district	105,766,830	81,690,520	24,076,310	
	Government of State	105,766,830	81,690,520	24,076,310	
	Government of county	105,766,830	81,690,520	24,076,310	
146	LAKEWOOD				
	Government of city				
	City corporation	143,569,550	126,963,420	16,606,130	
	School district	143,569,550	126,963,420	16,606,130	
	Government of State	143,569,550	126,963,420	16,606,130	
	Government of county	143,569,550	126,963,420	16,606,130	
182	LIMA				
	Government of city				
	City corporation	81,304,650	60,800,110	20,504,540	
	School district	81,304,650	60,800,110	20,504,540	
	Government of State	81,304,650	60,800,110	20,504,540	
	Government of county	81,304,650	60,800,110	20,504,540	
203	LOBAIN				
	Government of city				
	City corporation	62,185,760	38,816,865	23,368,895	
	School district	62,185,760	38,816,865	23,368,895	
	Government of State	62,185,760	38,816,865	23,368,895	
	Government of county	62,185,760	38,816,865	23,368,895	
	Government of township	62,185,760	38,816,865	23,368,895	

¹ Average rate

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$24.84	\$20.43	\$4,032,441	\$37.95	74
					20.62	16.96	3,347,703	31.50	
75	100		\$1,528.03	\$1,858.01	8.57	7.05	1,391,169	13.09	
75	100		1,528.03	1,858.01	12.05	9.91	1,956,534	18.41	
75	100		1,528.03	1,858.01	0.25	0.21	40,592	0.38	
75	100		1,528.03	1,858.01	3.70	3.04	600,761	5.65	
75	100		1,528.03	1,858.01	0.27	0.22	43,385	0.41	
					21.16	21.16	21,551,420	52.65	18
					20.91	20.91	21,296,795	52.03	
100	100		2,488.19	2,488.19	9.83	9.83	10,011,836	24.46	5
100	100		2,488.19	2,488.19	4.75	4.75	4,837,866	11.82	
100	100		2,488.19	2,488.19	6.33	6.33	6,447,093	15.75	
100	100		2,488.19	2,488.19	0.25	0.25	254,625	0.62	
					23.36	23.36	50,649,517	54.08	
100	100		2,315.30	2,315.30	23.11	23.11	50,107,456	53.51	29
100	100		2,315.30	2,315.30	10.03	10.03	21,747,482	23.22	
100	100		2,315.30	2,315.30	2.66	2.66	5,776,201	6.17	
100	100		2,315.30	2,315.30	10.16	10.16	22,020,030	23.51	
100	100		2,315.30	2,315.30	0.28	0.28	563,743	0.60	
100	100		2,315.30	2,315.30	0.25	0.25	542,061	0.58	
					20.60	20.60	11,773,721	42.07	43
					15.71	15.71	8,978,891	32.09	
100	100		2,042.41	2,042.41	8.08	8.08	4,618,042	16.50	
100	100		2,042.41	2,042.41	7.63	7.63	4,360,849	15.58	
100	100		2,042.41	2,042.41	0.25	0.25	142,885	0.51	
100	100		2,042.41	2,042.41	4.64	4.64	2,651,945	9.48	
					22.40	22.40	7,452,800	43.09	202
					18.49	18.49	6,153,218	35.58	
100	100		1,923.85	1,923.85	9.88	9.88	3,222,005	18.63	
100	100		1,923.85	1,923.85	8.51	8.51	2,931,213	16.95	
100	100		1,923.85	1,923.85	0.25	0.25	83,179	0.48	
100	100		1,923.85	1,923.95	3.66	3.66	1,216,403	7.03	
					16.00	12.46	1,755,730	41.44	146
					13.40	10.06	1,417,276	33.45	
75	75		2,496.62	2,328.83	7.78	5.84	822,866	19.42	
75	75		2,496.62	2,328.83	5.62	4.22	594,410	14.03	
75	75		2,496.62	2,328.83	0.25	0.19	26,442	0.62	
75	75		2,496.62	2,328.83	2.95	2.21	312,012	7.37	
					21.30	21.30	3,058,030	53.86	182
					18.39	18.39	2,639,669	46.49	
100	100		2,528.79	2,528.79	6.49	6.49	931,120	16.40	
100	100		2,528.79	2,528.79	11.90	11.90	1,708,549	30.09	
100	100		2,528.79	2,528.79	0.25	0.25	35,892	0.63	
100	100		2,528.79	2,528.79	2.66	2.66	382,469	6.74	
					24.20	19.36	1,967,572	42.12	203
					19.71	15.77	1,602,515	34.30	
80	80		1,740.37	2,175.46	9.42	7.54	1,705,890	16.39	
80	80		1,740.37	2,175.46	10.20	8.23	636,625	17.91	
80	80		1,740.37	2,175.46	0.25	0.20	20,326	0.44	
80	80		1,740.37	2,175.46	4.24	3.39	344,731	7.38	
					25.56	15.73	1,589,352	37.61	203
					21.41	13.18	1,331,344	31.50	
50	100		1,471.54	2,390.09	9.87	6.08	614,004	14.53	
50	100		1,471.54	2,390.09	11.54	7.10	717,340	16.97	
50	100		1,471.54	2,390.09	0.25	0.15	15,546	0.37	
50	100		1,471.54	2,390.09	3.50	2.15	217,650	5.15	
50	100		1,471.54	2,390.09	0.40	0.25	24,812	0.59	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	OHIO—Continued				
218	PORTSMOUTH				
	Government of city				
	City corporation	\$59,243,630	\$38,293,050	\$20,950,580	
	School district	59,243,630	38,293,050	20,950,580	
	Government of State	59,243,630	38,293,050	20,950,580	
	Government of county	59,243,630	38,293,050	20,950,580	
119	SPRINGFIELD				
	Government of city				
	City corporation	96,856,670	57,255,350	39,601,320	
	School district	96,856,670	57,255,350	39,601,320	
	Government of State	96,856,670	57,255,350	39,601,320	
	Government of county	96,856,670	57,255,350	39,601,320	
	Government of township	96,856,670	57,255,350	39,601,320	
25	TOLEDO				
	Government of city				
	City corporation	559,679,710	392,344,270	167,335,440	
	School district	559,679,710	392,344,270	167,335,440	
	Government of State	559,679,710	392,344,270	167,335,440	
	Government of county	559,679,710	392,344,270	167,335,440	
47	YOUNGSTOWN				
	Government of city				
	City corporation	354,699,540	258,100,220	96,599,320	
	School district	354,830,580	258,217,810	96,612,770	
	Park district	351,141,490	254,810,310	96,331,150	
	Government of State	354,699,540	258,100,220	96,599,320	
	Government of county	354,699,540	258,100,220	96,599,320	
	Government of township	354,323,120	257,735,950	96,587,170	
	OKLAHOMA				
243	MUSKOGEE				
	Government of city				
	City corporation	31,124,616	22,639,265	5,753,075	\$2,732,276
	School district	31,124,616	22,639,265	5,753,075	2,732,276
	Government of State	31,124,616	22,639,265	5,753,075	2,732,276
	Government of county	31,124,616	22,639,265	5,753,075	2,732,276
76	OKLAHOMA CITY				
	Government of city				
	City corporation	118,971,515	88,300,518	22,743,342	7,927,655
	School district	118,971,515	88,300,518	22,743,342	7,927,655
	Government of State	118,971,515	88,300,518	22,743,342	7,927,655
	Government of county	118,971,515	88,300,518	22,743,342	7,927,655
65	TULSA				
	Government of city				
	City corporation	105,775,796	82,646,300	17,171,068	5,958,428
	School district	105,775,796	82,646,300	17,171,068	5,958,428
	Government of State	105,775,796	82,646,300	17,171,068	5,958,428
	Government of county	105,775,796	82,646,300	17,171,068	5,958,428
	OREGON				
26	PORTLAND				
	Government of city				
	City corporation	309,470,855	219,933,270	54,558,220	34,979,365
	School district	309,470,855	219,933,270	54,558,220	34,979,365
	Port of Portland	309,470,855	219,933,270	54,558,220	34,979,365
	Government of State	309,470,855	219,933,270	54,558,220	34,979,365
	Government of county	309,470,855	219,933,270	54,558,220	34,979,365

* Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$24.00	\$18.00	\$1,421,847	\$36.38	218
					17.40	13.05	1,030,839	26.37	
75	75		\$1,515.69	\$2,020.92	6.65	4.99	393,970	10.08	
75	75		1,515.69	2,020.92	10.75	8.06	636,869	16.29	
75	75		1,515.69	2,020.92	0.25	0.19	14,811	0.38	
75	75		1,515.69	2,020.92	6.35	4.76	376,197	9.62	
					21.50	21.50	2,082,418	30.30	119
					17.31	17.31	1,676,589	24.40	
100	100		1,409.34	1,409.34	7.06	7.06	683,808	9.95	
100	100		1,409.34	1,409.34	10.25	10.25	992,781	14.45	
100	100		1,409.34	1,409.34	0.25	0.25	24,214	0.35	
100	100		1,409.34	1,409.34	3.90	3.90	377,741	5.50	
100	100		1,409.34	1,409.34	0.04	0.04	3,874	0.06	
					22.00	19.80	12,312,954	42.85	25
					17.95	16.15	10,045,691	34.96	
90	90		1,947.52	2,163.92	8.20	8.28	5,148,494	17.92	
90	90		1,947.52	2,163.92	8.75	7.87	4,897,197	17.04	
90	90		1,947.52	2,163.92	0.25	0.23	139,620	0.49	
90	90		1,947.52	2,163.92	3.80	3.42	2,127,343	7.40	
					21.00	17.77	7,446,046	46.55	47
					17.71	14.99	6,279,138	39.25	
80	100		2,217.29	2,620.65	7.42	6.28	2,632,679	16.46	
80	100		2,217.29	2,620.65	9.56	8.09	3,390,928	21.20	
80	100		2,195.05	2,543.28	0.73	0.62	255,631	1.60	
80	100		2,217.29	2,620.65	0.25	0.21	88,675	0.55	
80	100		2,217.29	2,620.65	2.90	2.45	1,028,628	6.43	
80	100		2,214.98	2,617.72	0.14	0.12	49,605	0.31	
					42.15	26.21	1,312,059	41.00	243
60	60	100	972.58	1,564.05	30.71	19.10	955,837	29.87	
60	60	100	972.58	1,564.05	15.61	9.71	485,855	15.18	
60	60	100	972.58	1,564.05	15.10	9.39	469,982	14.69	
60	60	100	972.58	1,564.05	2.50	1.55	77,812	2.43	
60	60	100	972.58	1,564.05	8.94	5.56	278,410	8.70	
					42.75	26.36	5,086,132	(*)	76
60	60	100	(*)	(*)	30.55	18.84	3,634,635	(*)	
60	60	100	(*)	(*)	15.03	9.27	1,788,197	(*)	
60	60	100	(*)	(*)	15.52	9.57	1,846,438	(*)	
60	60	100	(*)	(*)	2.50	1.54	297,438	(*)	
60	60	100	(*)	(*)	9.70	5.98	1,154,059	(*)	
					53.00	32.53	5,606,116	47.44	65
60	60	100	895.02	1,458.08	40.60	24.92	4,294,497	36.34	
60	60	100	895.02	1,458.08	21.30	13.07	2,253,024	19.06	
60	60	100	895.02	1,458.08	19.30	11.85	2,041,473	17.27	
60	60	100	895.02	1,458.08	2.50	1.53	264,439	2.24	
60	60	100	895.02	1,458.08	9.90	6.08	1,047,180	8.86	
					41.00	25.05	12,688,304	(*)	26
18 75	50	62	(*)	(*)	25.60	15.64	7,922,454	(*)	
18 75	50	62	(*)	(*)	14.80	9.04	4,580,169	(*)	
18 75	50	62	(*)	(*)	8.40	5.12	2,599,555	(*)	
18 75	50	62	(*)	(*)	2.40	1.47	742,730	(*)	
18 75	50	62	(*)	(*)	7.80	4.77	2,413,872	(*)	
18 75	50	62	(*)	(*)	7.60	4.64	2,351,978	(*)	

* Basis in practice for all real property except improvements, which are assessed at 50 per cent.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	PENNSYLVANIA ¹				
90	ALLENTOWN				
	Government of city				
	City corporation	\$77,880,055	\$77,812,505	\$67,550	
	School district	77,880,055	77,812,505	67,550	
	Government of county	117,621,166	82,910,053	34,711,113	
126	ALTOONA				
	Government of city				
	City corporation	66,685,185	66,685,185		
	School district	66,685,185	66,685,185		
	Government of county	47,243,636	40,607,414	6,636,222	
131	BETHLEHEM				
	Government of city				
	City corporation	61,075,054	61,023,454	51,600	
	School district	61,075,054	61,023,454	51,600	
	Government of county	54,910,642	40,147,601	14,763,041	
120	CHESTER				
	Government of city				
	City corporation	66,123,361	66,123,361		
	School district	66,123,361	66,123,361		
	Government of county	55,832,053	43,026,537	12,805,516	
224	EASTON				
	Government of city				
	City corporation	38,197,283	38,197,283		
	School district	38,197,283	38,197,283		
	Government of county	36,762,993	25,462,290	11,300,703	
64	ERIE				
	Government of city				
	City corporation	127,300,997	127,300,997		
	School district	127,300,997	127,300,997		
	Government of county	69,371,049	62,917,351	6,453,698	
95	HARRISBURG				
	Government of city				
	City corporation	83,470,600	83,470,600		
	School district	83,470,600	83,470,600		
	Government of county	90,206,954	69,780,625	20,426,429	
228	HAZLETON				
	Government of city				
	City corporation	25,851,316	25,819,336	31,980	
	School district	25,851,316	25,819,336	31,980	
	Government of county	29,535,620	24,387,867	5,147,753	
112	JOHNSTOWN				
	Government of city				
	City corporation	78,237,200	78,237,200		
	School district	78,253,910	78,237,200	16,710	
	Government of county	76,513,035	70,880,170	5,632,865	
147	LANCASTER				
	Government of city				
	City corporation	38,412,415	38,412,415		
	School district	38,412,415	38,412,415		
	Government of county	57,410,776	38,858,190	18,552,586	
168	MCKEESPORT				
	Government of city				
	City corporation	44,001,040	44,001,040		
	School district	44,001,040	44,001,040		
	Government of county	61,075,025	49,664,535	11,410,490	

¹ General property not taxed for State purposes.² Average rate.³ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$29.60	\$15.59	\$2,443,574	\$26.52	90
					26.40	13.20	2,056,034	22.31	
50	70		\$645.14	\$1,689.85	11.40	5.70	887,833	9.63	
50	70		845.14	1,689.85	15.00	7.50	1,168,201	12.68	
65	65		1,276.40	1,761.07	* 3.29	* 2.39	367,540	4.21	
					28.51	19.37	1,631,493	24.66	126
					19.50	15.60	1,300,361	19.66	
80			1,008.12	1,260.15	7.50	6.00	500,139	7.58	
80			1,008.12	1,260.15	12.00	9.60	800,222	12.10	
50	50		714.21	1,328.23	* 7.01	* 3.77	331,132	5.01	
					30.72	15.91	1,841,218	29.31	131
					25.00	12.50	1,526,877	24.30	
50	50		972.10	1,944.20	12.00	6.00	732,901	11.67	
50	50		972.10	1,944.20	13.00	6.50	793,976	12.64	
(*)	(*)		873.98	1,466.34	* 5.72	* 3.41	314,341	5.00	
					24.42	17.17	1,579,638	23.06	120
					21.00	14.70	1,388,590	20.27	
70			965.21	1,378.87	9.00	6.30	595,110	8.69	
70			965.21	1,378.87	12.00	8.40	793,480	11.58	
67	67		814.93	1,129.10	* 3.42	* 2.47	191,048	2.79	
					36.58	19.45	1,388,524	37.72	224
					30.50	15.86	1,165,016	31.65	
52			1,037.69	1,995.55	13.50	7.02	515,663	14.01	
52			1,037.69	1,995.55	17.00	8.84	649,353	17.64	
50	50		998.72	1,691.08	* 6.08	* 3.59	223,508	6.07	
					32.92	23.84	3,801,590	()	64
					26.20	19.65	3,335,285	()	
75			()	()	12.20	9.15	1,553,072	()	
75			()	()	14.00	10.50	1,782,213	()	
60	60		()	()	* 6.72	* 4.19	466,305	()	
					37.55	27.81	3,171,477	38.02	95
					32.00	24.00	2,671,059	32.02	
75			1,000.58	1,334.11	13.00	9.75	1,085,118	13.01	
75			1,000.58	1,334.11	19.00	14.25	1,585,941	19.01	
63	63		1,061.33	1,572.70	* 5.55	* 3.81	500,418	6.00	
					40.40	20.31	1,067,869	29.55	228
					34.00	17.00	878,944	24.32	
50	50		715.25	1,430.50	13.00	6.50	336,067	9.30	
50	50		715.25	1,430.50	21.00	10.50	542,877	15.02	
47	50		817.19	1,578.63	* 6.40	* 3.31	188,925	5.23	
					35.60	27.70	2,775,666	38.83	112
					29.75	23.80	2,327,820	32.57	
80			1,094.61	1,398.26	14.00	11.20	1,095,321	15.32	
80			1,094.61	1,398.26	15.75	12.60	1,232,499	17.24	
63	63		1,070.49	1,604.59	* 5.85	* 3.90	447,846	6.27	
					31.48	21.23	1,296,089	22.41	147
					28.50	19.00	1,094,754	19.37	
67			679.81	1,019.71	10.00	6.67	384,124	6.80	
67			679.81	1,019.71	18.50	12.33	710,630	12.58	
67	67		1,016.03	1,360.00	* 2.98	* 2.23	171,335	3.03	
					33.93	21.99	1,594,316	32.47	168
					28.00	16.80	1,252,029	25.09	
60			898.21	1,493.68	11.50	6.90	506,012	10.31	
60			898.21	1,493.68	16.50	9.90	726,017	14.79	
83	83		1,242.07	1,422.53	* 5.93	* 5.19	362,287	7.38	

* Basis in practice for all personal property except money at interest, which is assessed at 100 per cent

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
PENNSYLVANIA—Continued					
166	NEW CASTLE				
	Government of city				
	City corporation	\$54,058,710	\$54,058,710		
	School district	54,058,710	54,058,710		
	Government of county	52,956,212	42,625,780	\$10,330,432	
235	NORRISTOWN				
	Government of city				
	City corporation	24,378,410	24,378,410		
	School district	22,400,090	22,400,090		
	Government of county	40,308,695	22,416,795	17,891,900	
3	PHILADELPHIA				
	Government of city				
	City corporation	3,967,810,352	3,035,077,402	932,732,950	
	School district	3,035,855,176	3,035,077,402	777,774	
	Poor district	525,059,969	525,059,969	(¹)	
10	PITTSBURGH				
	Government of city				
	City corporation	1,014,116,820	1,014,116,820		
	County	1,321,087,325	968,546,060	362,541,265	
	School district	1,014,116,820	1,014,116,820		
69	READING				
	Government of city				
	City corporation	110,680,443	110,680,443	(²)	
	School district	110,680,443	110,680,443	(²)	
	Government of county	149,930,279	105,223,203	44,707,076	
52	SCRANTON				
	Government of city				
	City corporation	145,717,040	145,678,850	38,190	
	School district	145,717,040	145,678,850	38,190	
	Government of county	125,081,888	117,355,915	7,725,973	
101	WILKES-BARRE				
	Government of city				
	City corporation	98,782,694	98,731,694	51,000	
	School district	98,782,694	98,731,694	51,000	
	Government of county	121,283,112	93,233,537	28,049,575	
200	WILLIAMSPORT				
	Government of city				
	City corporation	34,023,305	34,023,305		
	School district	34,023,305	34,023,305		
	Government of county	28,976,647	18,757,550	10,219,097	
169	YORK				
	Government of city				
	City corporation	46,656,965	46,637,865	19,100	
	School district	46,656,965	46,637,865	19,100	
	Government of county	36,187,119	25,096,174	11,090,945	
RHODE ISLAND					
115	PAWTUCKET				
	Government of city	126,049,270	76,606,240	49,443,030	
	Government of State	126,049,270	76,606,240	49,443,030	
30	PROVIDENCE				
	Government of city	574,920,670	343,180,770	231,739,900	
	Government of State	574,920,670	343,180,770	231,739,900	

¹ Average rate.² Per capita not computed. For explanation, see text discussion of Table 1, p. 13.³ Basis in practice for all real property except improvements, which are assessed at 60 per cent.

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$28.76	\$19.46	\$1,548,243	\$31.06	166
					22.75	15.17	1,229,835	24.67	
67			\$1,084.60	\$1,626.90	9.75	6.50	527,072	10.57	
33			1,084.60	1,626.90	13.00	8.67	702,763	14.10	
67	100		1,062.48	1,490.09	* 6.01	* 4.29	318,408	6.39	
					32.44	11.29	808,195	23.20	235
					29.00	9.66	669,386	19.22	
33			699.81	2,069.42	10.00	3.33	243,784	7.00	
67			643.02	1,929.05	19.00	6.33	426,602	12.22	
33	40		1,157.10	2,444.48	* 3.44	* 1.63	138,809	3.98	
					* 21.35	* 21.35	84,727,392	42.81	3
100	100		2,004.59	2,004.59	* 21.35	* 21.35	84,727,392	42.81	
100	100		1,533.75	1,533.75	* 14.04	* 14.04	55,692,155	28.14	
100	100		(*)	(*)	9.50	9.50	28,840,624	14.57	
					* 0.37	* 0.37	194,613	(*)	
					34.47	29.28	36,722,409	58.15	10
					34.47	29.28	36,722,409	58.15	
85			1,606.73	1,889.09	* 17.25	* 14.67	17,498,163	27.71	
80	50		2,091.77	2,471.88	* 5.72	* 4.84	7,561,903	11.97	
85			1,606.73	1,889.09	11.50	9.77	11,662,343	18.47	
					31.00	24.81	3,588,093	31.84	69
					27.00	21.60	2,988,372	26.51	
80	80		982.02	1,227.52	13.00	10.40	1,438,846	12.77	
80	80		982.02	1,227.52	14.00	11.20	1,549,526	13.75	
74	74		1,330.27	1,658.35	4.00	3.21	599,721	5.32	
					43.80	21.40	6,259,599	44.00	52
					37.92	18.96	5,524,434	38.83	
50	50		1,024.26	2,048.52	* 18.92	* 9.46	2,755,810	19.37	
50	50		1,024.26	2,048.52	19.00	9.50	2,769,624	19.46	
40	50		879.81	2,117.01	* 8.88	* 2.44	735,165	5.17	
					33.23	23.88	3,422,897	44.08	101
					27.00	19.31	2,667,132	34.35	
60	60		1,272.25	1,778.76	12.00	8.58	1,185,392	15.27	
80	60		1,272.25	1,778.76	15.00	10.73	1,481,740	19.08	
68	60		1,562.04	2,127.87	* 6.22	* 4.57	755,765	9.73	
					39.06	26.71	1,294,500	30.35	200
					31.50	22.12	1,075,300	26.21	
79			797.62	1,189.46	14.50	10.16	493,338	11.67	
79			797.62	1,139.46	17.00	11.97	581,962	13.64	
50	40		678.31	1,119.86	* 7.56	* 4.59	219,200	5.14	
					32.16	15.42	1,415,221	28.84	169
					24.00	12.00	1,119,766	22.82	
50	67		950.75	1,901.30	10.00	5.00	466,569	9.51	
60	67		950.75	1,901.30	14.00	7.00	653,197	13.31	
33	50		737.40	1,760.63	* 8.16	* 3.42	295,455	6.02	
					18.43	18.43	2,323,576	33.21	115
100	100		1,801.35	1,801.35	* 17.23	* 17.23	2,172,317	31.04	
100	100		1,801.35	1,801.35	1.20	1.20	151,259	2.16	
					18.62	18.62	10,702,530	39.98	30
100	100		2,147.80	2,147.80	* 17.42	* 17.42	10,012,625	37.41	
100	100		2,147.80	2,147.80	1.20	1.20	689,905	2.58	

* Valuation of personal property included with that of real property.

** Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	RHODE ISLAND—Continued				
165	WOONSOCKET				
	Government of city.....	\$81,819,900	\$53,297,300	\$28,522,600	
	Government of State.....	81,819,900	53,297,300	28,522,600	
	SOUTH CAROLINA				
107	CHARLESTON				
	Government of city.....				
	City corporation.....	24,302,459	17,337,197	6,965,262	
	School district.....	24,302,459	17,337,197	6,965,262	
	Government of State.....	25,080,123	17,711,679	7,368,444	
	Government of county.....	25,080,123	17,711,679	7,368,444	
209	COLUMBIA				
	Government of city.....				
	City corporation.....	18,055,585	11,465,224	6,590,361	
	School district.....	18,055,585	11,465,224	6,590,361	
	Government of State.....	18,055,585	11,465,224	6,590,361	
	Government of county.....	18,055,585	11,465,224	6,590,361	
	TENNESSEE				
125	CHATTANOOGA				
	Government of city.....	100,331,605	73,291,100	13,621,800	\$13,418,705
	Government of State.....	100,331,605	73,291,100	13,621,800	13,418,705
	Government of county.....	100,331,605	73,291,100	13,621,800	13,418,705
85	KNOXVILLE				
	Government of city.....	112,110,288	81,234,330	20,679,295	10,196,663
	Government of State.....	112,110,288	81,234,330	20,679,295	10,196,663
	Government of county.....	112,110,288	81,234,330	20,679,295	10,196,663
42	MEMPHIS				
	Government of city.....	230,663,710	163,424,525	28,860,244	38,378,941
	Government of State.....	250,104,114	176,871,875	34,853,298	38,378,941
	Government of county.....	250,104,114	176,871,875	34,853,298	38,378,941
55	NASHVILLE				
	Government of city.....	149,266,564	93,597,260	38,067,000	17,602,304
	Government of State.....	157,999,804	115,620,980	24,776,520	17,602,304
	Government of county.....	157,999,804	115,620,980	24,776,520	17,602,304
	TEXAS				
221	AUSTIN				
	Government of city.....				
	City corporation.....	39,522,134	30,992,215	8,529,919	
	School district.....	39,522,134	30,992,215	8,529,919	
	Government of State.....	28,930,774	23,244,161	5,686,613	
	Government of county.....	28,930,774	23,244,161	5,686,613	
167	BEAUMONT				
	Government of city.....	49,926,080	39,272,060	10,654,020	
	Government of State.....	40,000,000	32,000,000	8,000,000	
	Government of county.....	40,000,000	32,000,000	8,000,000	
38	DALLAS				
	Government of city.....	209,810,675	138,587,600	71,223,075	
	Government of State.....	120,880,964	92,391,734	28,489,230	
	Government of county.....	120,880,964	92,391,734	28,489,230	
81	EL PASO				
	Government of city.....	101,658,870	80,912,440	20,746,430	
	Government of State.....	62,874,000	48,556,000	14,318,000	
	Government of county.....	62,874,000	48,556,000	14,318,000	

* Average rate.

GENERAL TABLES

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
100	100		\$1,638.92	\$1,638.92	\$23.93	\$23.93	\$1,957,560	\$39.21	165
100	100		1,638.92	1,638.92	22.73	22.73	1,859,376	37.24	
					1.20	1.20	98,184	1.97	
42	42		332.34	791.29	98.05	41.19	2,407,742	32.93	107
42	42		332.34	791.29	66.05	27.75	1,605,178	21.95	
42	42		342.98	816.61	54.30	22.81	1,319,624	18.05	
42	42		342.98	816.61	11.75	4.94	285,554	3.91	
					5.50	2.31	137,941	1.89	
					26.50	11.13	664,623	9.09	
25	25		437.99	1,751.91	75.50	18.88	1,363,196	33.07	209
25	25		437.99	1,751.91	45.00	11.25	812,501	19.71	
25	25		437.98	1,751.91	28.00	7.00	505,556	12.26	
25	25		437.98	1,751.91	17.00	4.25	306,945	7.45	
					5.50	1.38	99,306	2.41	
					25.00	6.25	451,389	10.95	
100	100	100	1,510.72	1,510.72	28.00	28.00	2,809,285	42.30	125
100	100	100	1,510.72	1,510.72	16.00	16.00	1,805,306	24.17	
100	100	100	1,510.72	1,510.72	2.50	2.50	250,829	3.78	
					9.50	9.50	953,150	14.35	
90	90	100	1,184.61	1,304.26	31.70	28.79	3,553,896	37.55	85
90	90	100	1,184.61	1,304.26	21.00	19.07	2,354,316	24.88	
90	90	100	1,184.61	1,304.26	2.50	2.27	280,276	2.96	
					8.20	7.45	919,304	9.71	
92	71	100	1,321.61	1,470.57	34.00	31.77	8,075,851	46.27	42
100	100	100	1,432.99	1,432.99	22.00	19.77	5,074,602	29.08	
100	100	100	1,432.99	1,432.99	2.50	2.50	625,260	3.68	
					9.50	9.50	2,375,989	13.61	
80	100	100	1,095.78	1,267.55	27.00	24.63	4,113,164	30.20	55
100	100	100	1,159.89	1,159.89	17.50	15.13	2,612,165	19.18	
100	100	100	1,159.89	1,159.89	2.50	2.50	395,000	2.90	
					7.00	7.00	1,105,999	8.12	
87	75		1,047.86	1,534.10	38.40	23.23	1,343,952	25.63	221
87	75		1,047.86	1,534.10	22.00	15.03	899,487	23.05	
80	80		767.05	1,534.10	16.00	10.93	632,354	16.77	
60	60		767.05	1,534.10	6.00	4.10	237,133	6.29	
60	60		767.05	1,534.10	7.70	3.85	222,767	5.91	
					8.70	4.35	251,698	6.67	
75	75		1,006.14	1,340.18	40.19	27.58	1,836,750	36.98	167
80	80		805.30	1,342.16	23.09	17.82	1,162,750	23.21	
60	60		805.30	1,342.16	7.50	4.50	300,000	6.04	
					9.60	5.76	384,000	7.73	
30	50		1,105.87	3,185.71	47.90	13.16	7,951,190	41.91	88
20	20		637.14	3,185.71	24.30	8.44	5,098,399	26.87	
20	20		637.14	3,185.71	7.50	1.50	906,607	4.78	
					16.10	3.22	1,946,184	10.26	
70	70		1,003.14	1,433.05	35.95	20.65	3,000,272	29.61	81
42	48		620.42	1,433.14	19.05	13.33	1,936,501	19.11	
42	48		620.42	1,433.14	7.50	3.25	472,355	4.66	
					9.40	4.07	591,416	5.84	

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL
[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	TEXAS—Continued				
49	FORT WORTH				
	Government of city	\$148,865,082	\$110,093,492	\$38,771,590	
	Government of State	132,642,034	101,624,762	31,017,272	
	Government of county	132,642,034	101,624,762	31,017,272	
175	GALVESTON				
	Government of city	56,315,852	42,229,881	14,085,971	
	Government of State	45,771,102	35,098,734	10,672,368	
	Government of county	45,771,102	35,098,734	10,672,368	
45	HOUSTON				
	Government of city				
	City corporation	215,350,200	182,160,600	33,189,600	
	School district	215,350,200	182,160,600	33,189,600	
	Government of State	161,512,650	136,620,450	24,892,200	
	Government of county	161,512,650	136,620,450	24,892,200	
36	SAN ANTONIO				
	Government of city				
	City corporation	188,202,180	141,316,170	46,886,010	
	School district	188,202,180	141,316,170	46,886,010	
	Government of State	141,151,635	105,987,128	35,164,507	
	Government of county	141,151,635	105,987,128	35,164,507	
194	WACO				
	Government of city	53,090,100	38,369,920	14,720,180	
	Government of State	44,408,565	30,845,099	13,563,466	
	Government of county	44,408,565	30,845,099	13,563,466	
151	WICHITA FALLS				
	Government of city				
	City corporation	33,929,990	24,193,330	9,736,660	
	School district	33,929,990	24,193,330	9,736,660	
	Water improvement district	29,221,873	20,568,246	8,653,627	
	Government of State	27,143,992	19,354,664	7,789,328	
	Government of county	27,143,992	19,354,664	7,789,328	
	UTAH				
222	OGDEN				
	Government of city				
	City corporation	39,316,474	25,096,410	9,920,204	\$4,299,860
	School district	39,316,474	25,096,410	9,920,204	4,299,860
	Government of State	39,316,474	25,096,410	9,920,204	4,299,860
	Government of county	39,316,474	25,096,410	9,920,204	4,299,860
57	SALT LAKE CITY				
	Government of city				
	City corporation	187,203,828	136,630,433	50,573,395	
	School district	187,203,828	136,630,433	50,573,395	
	Government of State	187,203,828	136,630,433	50,573,395	
	Government of county	187,203,828	136,630,433	50,573,395	
	VIRGINIA				
246	LYNCHBURG				
	Government of city	53,823,544	29,350,089	24,473,455	
	Government of State	53,759,155	29,350,089	29,409,066	
184	NEWPORT NEWS				
	Government of city	43,152,030	33,206,358	9,945,672	
	Government of State	44,178,777	33,206,358	10,972,419	
44	NORFOLK				
	Government of city	212,086,068	151,389,230	60,696,838	
	Government of State	216,233,458	151,389,230	64,844,228	

¹ Average rate.

² Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

³ Basis in practice for all personal property except intangible, which is assessed at 100 per cent.

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$40.70	\$26.20	\$5,791,128	\$37.94	49
65	75		\$975.20	\$1,448.21	24.20	16.30	3,602,535	23.60	
60	60		868.92	1,448.21	7.50	4.50	994,815	6.52	
60	60		868.92	1,448.21	9.00	5.40	1,193,778	7.82	175
75	75		1,173.25	1,564.33	38.50	24.25	1,973,082	41.11	
50	50		953.56	1,907.13	20.00	15.00	1,126,317	23.46	
50	50		953.56	1,907.13	7.50	3.75	343,283	7.15	45
					11.00	5.50	503,482	10.49	
50	50		(4)	(4)	45.15	20.61	8,840,125	(4)	
50	50		(4)	(4)	28.75	14.37	6,191,318	(4)	36
38	38		(4)	(4)	18.75	9.37	4,037,816	(4)	
38	38		(4)	(4)	10.00	5.00	2,153,502	(4)	
38	38		(4)	(4)	7.70	2.93	1,243,647	(4)	194
					8.70	3.31	1,405,160	(4)	
					41.41	28.12	7,064,420	36.38	
75	75		969.23	1,292.30	25.91	19.44	4,376,570	25.11	151
75	75		969.23	1,292.30	17.41	13.06	3,276,851	16.88	
56	56		726.92	1,298.07	8.50	6.38	1,599,719	8.24	
56	56		726.92	1,298.07	7.50	4.20	1,653,637	5.45	222
					8.00	4.48	1,129,213	5.82	
75	75		1,227.74	1,636.99	34.90	24.42	1,751,272	40.50	
60	60		1,026.98	1,711.63	23.20	17.40	1,231,690	28.48	184
60	60		1,026.98	1,711.63	7.70	4.62	341,948	7.91	
					4.00	2.40	177,634	4.11	
					49.00	22.37	1,518,407	(4)	57
50	50		(4)	(4)	34.00	16.37	1,111,247	(4)	
50	50		(4)	(4)	15.00	7.50	508,950	(4)	
43	43		(4)	(4)	10.00	5.00	339,300	(4)	246
40	40		(4)	(4)	9.00	3.87	262,997	(4)	
40	40		(4)	(4)	7.50	3.00	203,580	(4)	
					7.50	3.00	203,580	(4)	184
					35.90	35.90	1,411,461	38.28	
					22.50	22.50	884,620	23.99	
100	100	100	1,066.38	1,066.38	11.00	11.00	432,481	11.73	44
100	100	100	1,066.38	1,066.38	11.50	11.50	452,139	12.26	
100	100	100	1,066.38	1,066.38	7.40	7.40	290,942	7.89	
100	100	100	1,066.38	1,066.38	6.00	6.00	235,899	6.40	246
					31.76	31.76	5,945,593	45.40	
					19.36	19.36	3,624,266	27.68	
100	100		1,429.60	1,429.60	11.30	11.30	2,115,403	16.15	184
100	100		1,429.60	1,429.60	8.06	8.06	1,508,863	11.52	
100	100		1,429.60	1,429.60	7.40	7.40	1,385,308	10.58	
100	100		1,429.60	1,429.60	5.00	5.00	936,019	7.15	246
					17.92	14.28	983,569	32.35	
70	65		1,770.51	2,228.29	14.08	11.19	757,986	24.93	
70	65		1,932.87	2,402.34	3.84	3.09	225,583	7.42	184
					22.32	16.28	966,089	20.89	
70	50		933.24	1,280.61	19.14	13.95	825,776	17.86	
70	50		955.44	1,302.81	3.18	2.33	140,313	3.03	44
					25.31	17.50	5,380,768	(4)	
22 70	23 33		(4)	(4)	22.30	15.41	4,730,068	(4)	
22 70	23 33		(4)	(4)	3.01	2.09	650,700	(4)	

²² Basis in practice for all real property except that of public service corporations, which is assessed at 50 per cent.

²³ Basis in practice for all personal property except that of public service corporations, which is assessed at 50 per cent; and personal intangible, which is assessed at 100 per cent.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	VIRGINIA—Continued				
232	PETERSBURG.....				
	Government of city.....	\$43,324,367	\$26,325,999	\$16,998,368	
	Government of State.....	44,991,835	26,325,999	18,665,836	
188	PORTSMOUTH.....				
	Government of city.....	44,707,765	35,748,030	8,959,735	
	Government of State.....	45,486,843	35,748,030	9,738,813	
39	RICHMOND.....				
	Government of city.....	325,480,536	193,810,579	131,669,957	
	Government of State.....	340,385,240	193,810,579	146,574,661	
141	ROANOKE.....				
	Government of city.....	73,275,451	41,808,923	31,466,528	
	Government of State.....	78,002,178	41,808,923	36,193,255	
	WASHINGTON				
20	SEATTLE.....				
	Government of city.....				
	City corporation.....	251,831,921	202,347,370	49,484,551	
	County.....	251,831,921	202,347,370	49,484,551	
	School district.....	251,831,921	202,347,370	49,484,551	
	Port of Seattle.....	251,831,921	202,347,370	49,484,551	
	Government of State.....	251,831,921	202,347,370	49,484,551	
72	SPOKANE.....				
	Government of city.....				
	City corporation.....	87,537,829	63,046,440	24,491,389	
	School district.....	87,537,829	63,046,440	24,491,389	
	Government of State.....	87,537,829	63,046,440	24,491,389	
	Government of county.....	87,537,829	63,046,440	24,491,389	
77	TACOMA.....				
	Government of city.....				
	City corporation.....	60,070,347	46,590,782	13,479,565	
	School districts.....	60,070,347	46,590,782	13,479,565	
	Park district.....	60,070,347	46,590,782	13,479,565	
	Government of State.....	60,070,347	46,590,782	13,479,565	
	Government of county.....	60,070,347	46,590,782	13,479,565	
	WEST VIRGINIA				
173	CHARLESTON.....				
	Government of city.....				
	City corporation.....	105,251,996	79,901,400	17,487,240	\$7,863,356
	School district.....	105,251,996	79,901,400	17,487,240	7,863,356
	Government of State.....	105,251,996	79,901,400	17,487,240	7,863,356
	Government of county.....	105,251,996	79,901,400	17,487,240	7,863,356
132	HUNTINGTON.....				
	Government of city.....				
	City corporation.....	123,990,865	89,447,340	24,172,815	10,370,710
	School district.....	123,990,865	89,447,340	24,172,815	10,370,710
	Government of State.....	123,990,865	89,447,340	24,172,815	10,370,710
	Government of county.....	123,990,865	89,447,340	24,172,815	10,370,710
148	WHEELING.....				
	Government of city.....				
	City corporation.....	116,149,297	73,350,515	31,947,481	10,851,301
	School districts.....	116,149,297	73,350,515	31,947,481	10,851,301
	Government of State.....	116,149,297	73,350,515	31,947,481	10,851,301
	Government of county.....	116,149,297	73,350,515	31,947,481	10,851,301

¹ Average rate.⁴ Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
75 78	70 70		\$1,228.34 1,272.50	\$1,507.76 1,554.92	\$18.24 14.58 2.66	\$14.84 11.85 2.99	\$796,450 631,951 164,508	\$22.53 17.87 4.65	232
65 65	30 30		757.39 770.58	1,212.09 1,226.29	23.07 20.28 2.79	14.43 12.67 1.76	1,083,646 906,551 127,095	17.61 15.36 2.16	138
75 75	40 40		1,744.03 1,823.89	2,293.13 2,372.99	18.70 15.13 3.57	14.24 11.50 2.74	6,136,022 4,923,027 1,213,635	32.88 26.38 6.50	39
38 38	25 25		1,258.86 1,340.06	3,279.79 3,361.00	20.59 17.39 3.20	7.95 6.67 1.28	1,523,928 1,274,072 249,856	26.18 21.89 4.29	141
50 50 50 50 50	50 50 50 50 50		() () () () ()	() () () () ()	75.40 65.96 35.53 14.88 14.32 1.25 9.42	37.71 33.00 17.77 7.44 7.16 0.63 4.71	18,987,619 16,615,362 8,947,735 2,746,604 3,606,233 314,790 2,372,257	() () () () () () ()	20
50 50 50	50 50 50		803.86 803.86 803.86	1,607.72 1,607.72 1,607.72	52.86 31.82 19.00	26.43 15.91 9.50	4,626,935 2,785,139 1,663,219	42.49 25.58 15.27	72
50 50 50	50 50 50		803.86 803.86 803.86	1,607.72 1,607.72 1,607.72	12.82 10.36 10.68	6.41 5.18 5.34	1,121,920 906,892 934,904	10.20 8.33 8.59	77
45 45 45 45 45	45 45 45 45 45		575.08 575.08 575.08 575.08 575.08	1,277.96 1,277.96 1,277.96 1,277.96 1,277.96	71.73 39.82 23.83 14.49 1.50 10.35 21.56	32.28 17.92 10.73 6.52 0.67 4.66 9.70	4,309,181 2,392,437 1,431,781 870,571 96,106 621,728 1,294,996	41.25 22.90 13.71 8.33 0.86 5.95 12.40	77
60 60 60 60	60 60 60 60	100 100 100 100	2,185.33 2,185.33 2,185.33 2,185.33	3,654.40 3,654.40 3,654.40 3,654.40	21.24 15.35 6.15 9.20 1.40 4.49	12.71 9.18 3.68 5.50 0.84 2.69	2,235,655 1,615,618 647,300 968,318 147,353 472,684	46.42 33.54 13.44 20.11 3.06 9.81	173
100 100 100 100	100 100 100 100	100 100 100 100	1,980.94 1,980.94 1,980.94 1,980.94	1,980.94 1,980.94 1,980.94 1,980.94	19.70 15.00 5.00 10.00 1.40 3.30	19.70 15.00 5.00 10.00 1.40 3.30	2,442,620 1,859,863 619,954 1,239,909 173,887 409,170	39.02 29.71 9.90 19.81 2.77 6.54	132
100 100 100 100	100 100 100 100	100 100 100 100	2,066.42 2,066.42 2,066.42 2,066.42	2,066.42 2,066.42 2,066.42 2,066.42	23.94 17.54 7.42 10.12 1.40 5.00	23.94 17.54 7.42 10.12 1.40 5.00	2,781,292 2,037,937 882,389 1,175,548 162,609 580,746	49.48 36.26 15.34 20.91 2.89 10.33	148

¹ Basis in practice for all personal property except intangible, which is assessed at 100 per cent.
² Basis in practice for all real property, except that of public service corporations, which is assessed at 50 per cent.

TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	WISCONSIN ^a				
237	GREEN BAY.....				
	Government of city.....	\$54,972,680	\$38,391,150	\$12,999,250	\$3,582,280
	Government of State.....	3,487,874			3,487,874
	Government of county.....	54,878,274	38,391,150	12,999,250	3,487,874
161	KENOSHA.....				
	Government of city.....	66,417,491	48,555,130	15,138,990	2,723,371
	Government of State.....	2,723,371			2,723,371
	Government of county.....	66,417,491	48,555,130	15,138,990	2,723,371
244	LA CROSSE.....				
	Government of city.....	47,609,431	35,297,115	9,845,564	2,466,752
	Government of State.....	2,466,752			2,466,752
	Government of county.....	47,609,431	35,297,115	9,845,564	2,466,752
183	MADISON.....				
	Government of city.....	133,652,197	109,229,650	23,399,130	1,023,417
	Government of State.....	1,023,417			1,023,417
	Government of county.....	133,652,197	109,229,650	23,399,130	1,023,417
13	MILWAUKEE.....				
	Government of city.....				
	City corporation.....	860,902,559	638,032,520	172,476,984	50,393,055
	County.....	857,970,936	638,032,520	172,476,984	47,461,452
	Government of State.....	47,461,452			47,461,452
240	OSHKOSH.....				
	Government of city.....	48,647,635	32,968,955	12,507,090	3,151,590
	Government of State.....	3,151,590			3,151,590
	Government of county.....	48,647,635	32,968,955	12,507,090	3,151,590
122	RACINE.....				
	Government of city.....	97,150,250	70,242,610	17,756,110	9,151,530
	Government of State.....	9,151,530			9,151,530
	Government of county.....	97,150,250	70,242,610	17,756,110	9,151,530
238	SHEBOYGAN.....				
	Government of city.....	45,649,739	33,210,415	10,071,972	2,367,352
	Government of State.....	2,151,721			2,151,721
	Government of county.....	45,494,108	33,210,415	10,071,972	2,151,721
214	SUPERIOR.....				
	Government of city.....	59,208,994	38,822,032	9,119,797	11,287,165
	Government of State.....	650,000			650,000
	Government of county.....	48,591,829	38,822,032	9,119,797	650,000

^a Average rate.^b Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

GENERAL TABLES

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PROPERTY TAX, BASIS OF ASSESSMENT, PER-CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER \$1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					\$26.68	\$25.43	\$1,466,537	\$42.77	237
95	96	100	\$1,603.17	\$1,682.05	19.84	18.91	1,090,870	31.81	
		100	(^a)	(^a)	3.15	3.15	10,999	(^a)	
95	96	100	1,600.42	1,679.30	6.65	6.33	364,668	10.63	161
60	80	100	1,305.09	2,015.63	29.63	19.19	1,968,078	38.67	
		100	(^a)	(^a)	24.13	15.63	1,602,831	31.50	
60	80	100	1,305.09	2,015.63	3.15	3.15	8,588	(^a)	244
		100	(^a)	(^a)	5.37	3.48	356,659	7.01	
86	95	100	1,565.02	1,770.94	26.69	23.39	1,270,713	41.77	
		100	(^a)	(^a)	21.63	19.11	1,029,693	33.85	183
86	95	100	1,565.02	1,770.94	3.15	3.15	7,779	(^a)	
		100	(^a)	(^a)	4.90	4.33	233,241	7.67	
92	92	100	2,881.37	3,130.00	21.99	20.25	2,939,348	63.37	13
		100	(^a)	(^a)	17.78	16.37	2,375,971	51.22	
92	92	100	2,881.37	3,130.00	3.15	3.15	3,227	(^a)	
		100	(^a)	(^a)	4.19	3.86	560,150	12.08	240
78	97	100	1,690.72	2,054.62	28.21	23.21	24,285,789	47.69	
		100	(^a)	(^a)	28.06	23.09	24,136,113	47.40	
78	97	100	1,694.97	2,048.86	23.05	18.97	19,841,121	38.97	122
		100	(^a)	(^a)	5.01	4.12	4,294,092	8.43	
		100	(^a)	(^a)	3.15	3.15	149,676	(^a)	
73	94	100	1,464.54	1,855.90	29.42	23.21	1,431,141	43.08	238
		100	(^a)	(^a)	22.90	18.07	1,114,032	33.54	
73	94	100	1,464.54	1,855.90	3.15	3.15	9,939	(^a)	
		100	(^a)	(^a)	6.31	4.98	307,120	9.25	214
70	76	100	1,434.86	1,962.30	22.36	16.35	2,172,374	32.08	
		100	(^a)	(^a)	18.22	13.32	1,769,759	26.14	
70	76	100	1,434.86	1,962.30	3.85	2.81	28,900	(^a)	214
		100	(^a)	(^a)	3.85	2.81	373,755	5.62	
73	73	100	1,361.26	1,838.63	30.89	22.87	1,410,224	42.05	
		100	(^a)	(^a)	24.91	18.45	1,137,293	33.91	214
73	73	100	1,354.83	1,832.20	3.15	3.15	6,786	(^a)	
		100	(^a)	(^a)	6.86	4.33	266,145	7.94	
69	75	100	1,492.50	2,008.79	28.35	21.06	1,678,598	42.31	214
		100	(^a)	(^a)	20.16	14.98	1,163,529	30.09	
69	75	100	1,224.87	1,741.16	3.15	3.15	2,050	(^a)	
		100	(^a)	(^a)	9.94	6.99	483,019	12.18	

^a Street railways the only property taxed for State purposes.