DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
SAM. L. ROGERS, DIRECTOR

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

1919

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REPORTS ON STATISTICS OF CITIES AND STATES ISSUED BY THE BUREAU OF THE CENSUS FOR THE YEAR 1919

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1919.

FINANCIAL STATISTICS OF STATES: 1919.

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., September 30, 1920.

SIR:

I transmit herewith the annual report of the Bureau of the Census on financial statistics of cities having a population of over 30,000, showing in detail the financial transactions of 227 cities for the fiscal year 1919, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and 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 net revenue collected, the net cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

The introduction calls attention to the diversity of organization and accounting in American cities, and describes the methods of harmonization employed by the Bureau of the Census in these particulars. It also presents definitions of the terms employed in the classification of financial data, with the hope that the continued discussion of these important subjects may lead to a greater uniformity in the use of technical accounting terms and to a clearer understanding of the administrative problems that confront those charged with the business administration of our larger cities.

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 under the immediate supervision of Morris J. Hole, expert special agent.

Respectfully,

SAM. L. ROGERS,
Director of the Census.

Hon. J. W. ALEXANDER,
Secretary of Commerce.

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FINANCIAL STATISTICS OF CITIES

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1919.

INTRODUCTION.

CHARACTER AND IMPORTANCE OF MUNICIPAL STATISTICS.

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 1919 of the 227 cities, each of which was estimated to have a population of over 30,000 at the middle of the fiscal year 1918, 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, interest, and outlays, and 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 and per capita assessed valuation of property subject to taxation.

In view of the fact that the enumerated populations of the decennial census of 1920 would be available before the publication of this report, no estimates of population were prepared for the fiscal year 1919, and statistics were secured for the 227 cities included in the previous report of this series, each of which was estimated to have a population of over 30,000 at the middle of the fiscal year 1918. This enumeration showed that the estimates of population based upon the decennial census of 1910 had excluded certain cities from the group of cities covered by this report, each of which in reality had a population of over 30,000 on January 1, 1920, and had included certain cities, each of which in reality had less than 30,000 inhabitants. In order to secure greater comparability of per capita statistics the estimated populations used in this report are based upon the enumeration of 1920. However, it was considered desirable to publish the statistics already secured for the cities heretofore included in this report which the revised estimates showed to have populations of less than 30,000. Therefore, despite the apparent inconsistency, throughout the report the group of cities referred to as having over 30,000 inhabitants each includes the cities mentioned above having less than 30,000 inhabitants and excludes certain cities having more than 30,000 inhabitants at the middle of the fiscal year reported.

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 social facts of the last century—the greater increase in the population of cities than in that of smaller places or of farming communities. In 1790, when the first census of population was taken, the United States had but 1 city with a population of over 30,000. That was New York, N. Y., which at that time had 33,131 inhabitants. The 2 cities which ranked next to New York in population were Philadelphia, Pa., with 28,522 inhabitants, and Boston, Mass., with 18,320. In 1790 the national population numbered 3,929,214, and the population of New York city constituted only 0.8 per cent of that of the Nation. Sixty years later, in 1850, when the population of the country numbered 23,191,876, there were 19 cities each having a population of over 30,000. The largest of these was New York, with a population of 515,547. The 19 cities had an aggregate population of 1,703,302, which constituted 7.3 per cent of the national population. At the end of the second 60 years, in 1910, the cities of the United States each having a population of over 30,000 numbered 184 and had an aggregate population of 27,316,407. This was 29.7 per cent of the 91,972,266 inhabitants of continental United States.

In 1910 the population of the Nation was twenty-three and four-tenths times its population in 1790, while the number domiciled in cities of over 30,000 inhabitants was eight hundred and twenty-four and five-tenths times as great as the number of those dwelling in the 1 city of that size 120 years before. The population of the cities of the size here considered increased from 1790 to 1910 more than thirty-five times as fast as did the population of the Nation, exclusive of its outlying possessions. Table I, which follows, exhibits the population of the Nation exclusive of outlying possessions, and the number and population of cities each having over 30,000 inhabitants, as the same are reflected in the enumeration of the Federal census at each census year beginning with 1790 and ending with 1910. There is included in the same table the number of cities each of which at the middle of the fiscal years 1915, 1917, and 1919 had an estimated population of over 30,000, and the total estimated population of such cities.

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Table I

YEAR.	NATION.	CITIES HAVING A POPULATION OF OVER 30,000.		
	Population.[1]	Number.	Population.[2]	
			Total.	Per cent of national.
1919	104,270,832	227	34,665,665	33.2
1917	102,826,309	219	33,259,769	32.3
1915	99,590,321	204	31,168,150	31.3
1910	91,972,266	184	27,316,407	29.7
1900	75,994,575	135	19,050,921	25.1
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 1919, 1917, and 1915 is the estimate as of Jan. 1 of those years; for each of the other years the population is that shown by the Federal census.

[2] Population shown for each of the years 1919, 1917, and 1915 is that compiled from 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.

The number of cities given for each census year is the number of those with separate organizations at the time of enumeration. Of these cities, it should be mentioned that Brooklyn, N. Y., which was a separate municipality of over 30,000 inhabitants for each census year from 1840 to 1890, was consolidated with New York, N. Y., prior to 1900; and Allegheny, Pa., which is included in the table as a separate city from 1860 to 1900, was consolidated with Pittsburgh prior to 1910.

The number and total population of cities having over 30,000 inhabitants at the middle of the fiscal year 1919 in each of the nine geographic divisions are shown in Table II, which follows.

Table II

GEOGRAPHIC DIVISION.	Cities.	Population.
United States	227	34,665,665
New England	36	3,520,280
Middle Atlantic	51	12,232,921
East North Central	49	8,343,653
West North Central	20	2,772,764
South Atlantic	22	2,434,839
East South Central	12	1,050,166
West South Central	14	1,361,771
Mountain	7	529,788
Pacific	16	2,419,483

In Diagram 1 are presented, for each census year and for the years 1915, 1917, and 1919, the relative population of continental United States and that of cities each of which had over 30,000 inhabitants.

In Diagram 2 are shown, for each of the census years and for 1915, 1917, and 1919, the percentages of the national population residing in the cities here referred to, and the percentage of national population residing outside these cities.

STATISTICS OF CITIES HAVING OVER 30,000 INHABITANTS.—The unprecedented increase in the number and the actual and relative population of cities having over 30,000 inhabitants has given rise to many and grave governmental problems. To assist in the solution of these problems, so far as the same could be done with the aid of exact statistical information, Congress in 1898 authorized the Department of Labor to compile and publish annually the statistics of cities having a population of over 30,000. Later, after the establishment of the Department of Commerce and Labor, the compilation of these statistics was transferred by Executive order to the Bureau of the Census, and this office published its first statistics on this subject for the year 1902. Similar statistics have been compiled and published for each succeeding year except 1914.

DIAGRAM 1.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1919.

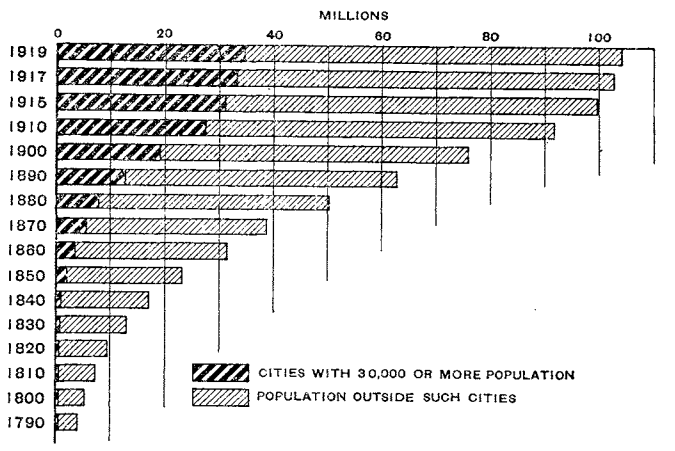
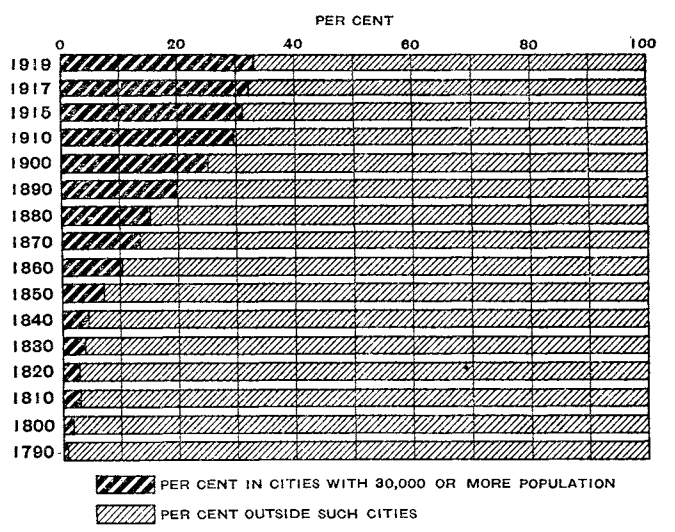


DIAGRAM 2.—PER CENT OF TOTAL POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND PER CENT OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1919.



COMPARATIVE STATISTICS OF 146 CITIES FOR SPECIFIED YEARS.—Of the 227 cities to which this volume relates, statistics have been presented in all of the reports mentioned for only 146 cities. In this statement of numbers the 2 cities of Pittsburgh and Allegheny, Pa., which were consolidated into the present city of Pittsburgh, are counted as 1 for all

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years. The growth in population of the 146 cities for which the Bureau of the Census has thus compiled comparable statistics is shown in Table III, which follows. The figures of this table are those used in calculating the per capita amounts as shown in the annual reports for the several years; revised estimates are given in Bulletins 122, 133, and 137, issued by the Bureau of the Census.

Table III.

STATE AND CITY.	City number, 1919.	ESTIMATED POPULATION.								
		At medial date.			1913	1911	1909	1907	1905	1903
		1919	1917	1915						
Total		31,300,358	30,287,760	28,843,801	28,111,209	26,788,019	25,108,590	23,107,777	21,973,431	20,869,155
ALABAMA:										
Birmingham	36	170,817	179,773	164,165	158,200	142,295	68,600	47,097	44,640	42,087
Mobile	117	58,699	57,976	55,332	54,610	52,684	51,250	43,642	42,164	40,686
Montgomery	157	42,904	43,662	42,154	41,024	39,032	37,888	41,847	39,769	32,884
ARKANSAS:										
Little Rock	111	62,545	57,343	53,811	52,464	47,456	44,844	41,302	38,716	42,036
CALIFORNIA:										
Los Angeles	10	551,618	519,206	452,140	412,466	347,550	290,868	[1]	[1]	116,420
Oakland	31	209,543	202,504	186,902	175,201	159,601	115,459	[1]	72,670	70,386
Sacramento	106	64,132	66,895	62,717	60,628	46,581	43,330	31,311	30,732	30,152
San Francisco	11	498,984	467,269	[2] 452,255	440,995	425,982	410,343	[1]	[1]	355,919
COLORADO:										
Denver	25	249,727	260,800	245,523	237,885	222,611	207,112	153,524	150,317	147,111
CONNECTICUT:										
Bridgeport	43	137,859	122,365	116,075	112,144	105,854	99,301	86,487	82,061	77,635
Hartford	47	133,008	111,383	107,521	105,107	101,247	97,225	98,484	93,160	87,836
New Haven	39	157,942	149,685	144,505	141,915	136,735	131,337	123,427	119,027	114,627
Waterbury	77	88,587	86,973	82,517	80,289	75,833	71,191	63,696	60,109	56,521
DELAWARE:										
Wilmington	64	106,225	94,817	92,609	90,953	88,745	86,444	86,420	83,860	81,300
DISTRICT OF COLUMBIA:										
Washington	14	426,600	366,631	356,028	348,077	337,476	326,430	312,548	302,883	293,217
FLORIDA:										
Jacksonville	85	77,591	76,101	70,173	67,209	63,346	53,608	[3] 38,049	[4] 35,301	31,798
GEORGIA:										
Atlanta	32	193,759	190,558	179,292	173,713	161,515	135,916	107,265	102,702	96,550
Augusta	131	51,811	50,245	49,451	49,057	41,236	40,899	43,739	42,511	41,283
Savannah	83	80,100	68,805	67,917	67,473	65,592	64,725	69,880	67,311	64,741
ILLINOIS:										
Chicago	2	2,622,338	2,497,722	2,397,600	2,344,018	2,245,404	2,142,156	2,107,620	1,990,750	1,873,880
East St. Louis	103	65,474	74,708	69,502	66,899	61,693	56,682	42,530	39,385	36,239
Joliet	185	37,799	38,010	36,934	36,396	35,320	34,198	32,657	31,713	30,769
Peoria	88	74,703	71,458	70,006	69,280	67,828	62,095	67,704	65,026	62,348
Quincy	193	[5] 35,978	36,809	36,741	36,696	36,628	36,557	39,583	38,632	37,680
Rockford	110	62,650	55,185	52,337	50,914	48,068	44,240	36,701	34,621	33,361
Springfield	119	58,172	61,370	58,221	56,476	53,484	48,799	39,631	38,234	36,211
INDIANA:										
Evansville	82	82,990	76,078	71,284	70,443	70,723	68,747	65,282	63,132	61,482
Fort Wayne	81	83,208	76,183	72,423	70,500	66,098	60,925	52,219	49,975	48,031
Indianapolis	21	303,172	271,708	259,820	253,668	240,530	228,690	227,698	212,198	197,555
South Bend	98	68,557	68,946	65,114	63,198	59,380	52,087	46,005	43,204	40,327
Terre Haute	104	64,715	66,083	63,529	62,252	59,700	57,316	53,707	51,903	38,611
IOWA:										
Davenport	123	55,107	49,013	46,537	45,553	43,764	42,495	[6] 41,614	[4] 39,797	37,768
Des Moines	52	121,304	102,211	97,304	94,238	88,821	84,592	[3] 81,020	[4] 75,626	65,754
Dubuque	178	39,051	39,910	39,465	39,206	[7] 38,494	39,065	[3] 44,198	[4] 41,941	38,094
Sioux City	99	68,213	57,451	54,470	52,608	49,398	46,690	[3] 44,088	[4] 40,952	[8] 33,111
KANSAS:										
Kansas City	67	98,363	99,437	94,271	91,687	[9] 85,679	74,798	[4] 80,522	[4] 67,614	[4] 59,919
Topeka	136	49,042	48,726	47,102	46,290	[7] 43,684	43,531	[4] 42,792	[4] 37,641	[4] 38,959
KENTUCKY:										
Covington	121	56,795	57,144	55,896	55,272	54,024	52,720	50,495	45,877	44,759
Louisville	27	233,434	238,277	234,482	233,216	227,445	222,293	229,599	222,660	215,722
LOUISIANA:										
New Orleans	17	379,940	371,747	361,221	355,958	345,433	334,470	318,652	309,639	300,625
MAINE:										
Portland	101	67,553	63,867	62,161	61,308	59,602	57,824	56,003	54,330	52,656
MARYLAND:										
Baltimore	8	651,777	589,621	579,590	574,575	564,545	554,095	561,120	546,217	531,313
MASSACHUSETTS:										
Boston	7	738,901	757,420	734,747	722,465	688,912	657,312	[3] 609,175	[4] 595,380	594,618
Brockton	105	64,627	67,307	63,901	62,340	59,092	55,275	[3] 50,886	[4] 47,794	43,618
Cambridge	62	108,861	113,309	110,685	109,045	106,643	103,531	[3] 99,653	[4] 97,434	98,444
Chelsea	163	41,524	46,192	[10] 32,452	[10] 32,452	[10] 31,275	32,452	[3] 38,575	[4] 37,289	35,920
Fall River	53	120,300	128,366	125,443	123,982	122,593	116,906	[3] 106,121	[4] 105,762	114,004
Fitchburg	169	40,491	41,728	40,454	39,870	38,997	36,978	[3] 33,617	[4] 33,021	34,378
Haverhill	130	52,373	48,477	47,071	46,368	45,646	43,005	[3] 38,092	[4] 37,830	38,987
Holyoke	115	59,799	65,185	62,751	61,635	59,603	56,377	[3] 51,622	[4] 49,934	48,736
Lawrence	72	92,975	100,560	95,834	93,471	89,753	83,096	[3] 73,046	[4] 70,050	67,932
Lowell	61	111,523	113,245	111,004	109,885	109,009	104,148	[3] 95,157	[4] 94,889	100,150
Lynn	68	97,631	102,425	98,207	96,099	92,332	87,166	[3] 80,453	[4] 77,042	72,350
Malden	137	48,377	51,155	48,979	47,892	45,956	43,280	[3] 39,786	[4] 38,037	36,853
New Bedford	54	117,209	117,917	110,941	107,766	102,099	92,718	[3] 79,130	[4] 74,362	68,955
Newton	148	45,088	43,715	42,455	41,825	40,531	39,280	[3] 38,123	[4] 36,827	36,350
Salem	159	[5] 42,529	48,562	46,994	46,210	45,176	42,626	[3] 38,295	[4] 37,627	37,504
Somerville	75	90,591	87,039	83,881	82,302	79,177	75,830	[3] 72,323	[4] 69,272	68,090
Springfield	50	122,771	105,715	100,148	97,654	92,675	86,210	[3] 78,132	[4] 73,540	67,423
Taunton	187	36,666	36,256	35,604	35,305	35,061	33,678	[3] 30,940	[4] 30,967	32,713
Worcester	35	174,235	163,081	157,499	154,941	150,336	142,835	[3] 132,020	[4] 128,135	128,552
MICHIGAN:										
Detroit	4	942,551	603,993	546,183	520,586	493,039	447,484	[6] 367,494	[6] 325,563	[11] 309,619
Grand Rapids	45	134,664	128,924	123,860	120,695	116,037	110,060	[6] 101,832	[6] 97,756	[11] 93,679
Saginaw	114	60,729	56,055	54,401	53,161	51,311	49,929	[6] 49,808	[6] 47,676	[11] 45,543
MINNESOTA:										
Duluth	70	95,756	94,495	89,331	86,749	81,818	76,038	[3] 69,731	[4] 64,942	57,397
Minneapolis	18	368,277	363,454	343,466	333,472	311,182	294,330	[3] 285,676	[4] 261,974	214,112
St. Paul	29	231,527	247,232	236,766	231,533	219,136	211,563	[3] 210,606	[4] 197,023	172,038

[1] Estimate not shown, but included in total.
[2] Estimated population, July 1, 1914.
[3] Based on Federal census of 1900 and state census of 1905.
[4] State census.
[5] Population returned at Fourteenth Census, Jan. 1, 1920.
[6] Based on Federal census of 1900 and state census of 1904.
[7] Population returned at Thirteenth Census, Apr. 15, 1910.
[8] Population returned at Twelfth Census, June 1, 1900.
[9] State census, March, 1911.
[10] Population, Apr. 15, 1910; decrease since 1900; no estimate made.
[11] Based on state census of 1904.

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Table III—Continued.

STATE AND CITY.	City number, 1919.	ESTIMATED POPULATION.								
		At medial date.			1913	1911	1909	1907	1905	1903
		1919	1917	1915						
MISSOURI:										
Joplin	218	[1] 29,855	33,308	32,940	32,664	32,296	31,935	37,279	34,063	30,847
Kansas City	19	315,273	300,215	284,567	273,943	258,009	241,767	185,479	179,272	173,064
St. Joseph	84	77,693	85,611	83,132	81,450	[2] 78,927	77,403	120,504	115,479	110,479
St. Louis	6	761,841	760,454	737,497	723,347	700,707	677,123	661,666	636,973	612,279
MONTANA:										
Butte	165	41,343	43,636	42,497	41,159	39,917	38,669	45,492	41,757	38,023
NEBRASKA:										
Lincoln	128	52,798	46,386	45,515	45,258	44,488	43,635	49,590	46,874	44,158
Omaha	34	186,135	165,470	133,274	131,093	126,731	122,187	127,768	120,565	113,361
NEW HAMPSHIRE:										
Manchester	86	76,942	78,283	75,635	74,311	71,663	68,904	65,989	63,417	60,845
NEW JERSEY:										
Atlantic City	133	49,981	57,660	53,952	52,098	48,271	44,613	[3] 41,495	[4] 37,593	32,272
Bayonne	91	73,476	70,663	66,041	62,960	58,837	53,160	[3] 46,078	[4] 42,262	36,829
Camden	58	112,944	106,233	102,465	100,581	97,308	92,532	[3] 86,334	[4] 83,363	79,811
Elizabeth	73	92,239	87,760	83,480	80,272	76,558	71,138	[3] 63,860	[4] 60,509	56,441
Hoboken	100	[1] 68,166	77,584	75,364	73,884	71,528	69,452	[3] 67,709	[4] 65,468	64,080
Jersey City	22	292,957	305,827	293,403	287,709	276,474	261,482	[3] 243,205	[4] 232,699	219,462
Newark	15	403,902	408,894	389,106	379,211	363,377	335,949	[3] 295,979	[4] 283,289	[5] 265,394
Passaic	112	62,424	73,111	67,643	63,542	58,971	51,733	[3] 41,761	[4] 37,837	32,508
Paterson	46	134,279	139,477	135,339	132,236	129,087	123,075	[3] 114,072	[4] 111,529	113,217
Trenton	56	115,816	111,990	107,228	104,451	99,946	94,547	[3] 88,529	[4] 84,180	76,766
NEW YORK:										
Albany	60	111,616	106,003	102,961	102,344	100,969	99,813	[3] 99,268	[4] 97,806	[6] 94,151
Auburn	192	35,990	37,604	36,728	36,071	35,199	34,283	[3] 33,399	[4] 32,527	31,692
Binghamton	107	63,963	53,973	52,191	51,300	49,768	47,483	[3] 44,475	[4] 43,096	41,039
Buffalo	12	497,411	472,169	457,723	446,889	435,315	415,314	[3] 386,724	[4] 376,914	381,403
Elmira	150	44,048	38,120	37,816	37,664	37,535	36,915	[3] 35,744	[4] 35,724	37,106
New York	1	5,489,160	5,602,841	5,333,539	5,198,888	4,956,865	4,629,310	[3] 4,225,681	[4] 4,000,403	3,716,139
Rochester	23	276,104	258,959	245,077	235,968	227,103	211,664	[3] 189,384	[4] 182,022	170,798
Schenectady	79	86,344	99,519	91,012	86,305	76,447	70,203	[3] 65,625	[4] 58,213	[7] 48,920
Syracuse	38	166,409	155,624	149,353	146,480	142,124	133,728	[3] 120,631	[4] 117,129	114,443
Troy	93	[1] 72,013	77,916	77,560	77,382	76,947	76,715	[3] 76,756	[4] 76,271	75,567
Utica	74	91,352	87,401	82,060	80,246	77,088	72,485	[3] 66.552	[4] 63,647	60,097
Yonkers	69	97,070	99,838	93,383	90,156	84,361	76,502	[3] 66,806	[4] 61,414	52,701
OHIO:										
Akron	33	187,673	90,625	80,291	77,624	72,290	66,733	52,073	49,403	46,733
Canton	87	75,474	60,852	57,426	55,713	52,287	48,927	38,972	37,907	32,011
Cincinnati	16	399,000	410,476	402,175	398,452	378,155	360,454	347,123	343,337	332,934
Cleveland	5	762,538	674,073	639,431	622,699	580,398	538,374	475,864	437,114	414,950
Columbus	30	228,613	214,878	204,567	199,417	187,674	168,350	148,722	142,105	135,487
Dayton	41	148,073	127,224	123,794	122,079	118,649	100,327	103,248	98,350	92,716
Springfield	118	58,689	51,550	50,058	49,314	47,822	44,688	42,704	41,433	40,161
Toledo	28	232,585	198,117	184,126	180,412	172,984	165,247	164,673	155,287	145,901
Youngstown	49	125,282	108,385	100,593	89,949	83,165	76,245	54,402	51,516	48,886
OREGON:										
Portland	24	251,349	294,385	259,582	246,569	222,442	190,017	112,757	104,141	98,655
PENNSYLVANIA:										
Allentown	94	70,436	63,505	60,297	58,693	53,765	50,652	42,618	40,571	38,483
Altoona	116	59,063	58,659	56,553	55,504	53,398	51,287	48,878	45,557	41,815
Chester	126	54,172	41,396	40,474	40,013	39,093	38,134	38,670	37,333	35,995
Erie	76	89,323	75,206	72,401	71,004	68,212	65,302	61,202	58,783	56,363
Harrisburg	89	74,197	72,015	69,493	68,232	65,710	61,075	56,663	54,807	52,951
Johnstown	109	63,094	68,529	64,642	62,705	57,766	53,833	44,340	42,160	39,980
Lancaster	129	52,488	51,096	49,928	49,101	47,933	46,715	48,078	46,184	44,294
McKeesport	146	45,468	47,521	45,965	45,188	43,635	42,032	44,851	42,024	38,274
New Castle	153	43,600	41,133	39,569	38,787	37,224	35,620	38,464	35,429	32,593
Philadelphia	3	1,780,820	1,709,518	1,657,810	1,631,956	1,580,248	1,526,386	1,466,408	1,417,062	1,367,716
Pittsburgh	9	579,044	579,090	564,878	557,773	542,470	527,694	[8] 531,527	[8] 507,009	[8] 483,107
Reading	63	106,441	109,811	103,361	101,628	98,164	94,555	93,171	89,111	85,051
Scranton	44	136,559	146,811	141,351	138,621	133,165	127,508	121,343	116,111	109,757
Wilkes-Barre	92	72,788	76,780	73,660	72,102	68,987	65,742	61,521	58,721	55,921
York	143	47,073	51,656	49,430	48,318	46,091	43,702	40,079	38,258	36,438
RHODE ISLAND:										
Pawtucket	113	62,296	59,411	56,901	55,646	53,664	50,142	[3] 45,041	[4] 43,381	42,711
Providence	26	235,203	253,726	243,856	240,156	230,693	219,715	[3] 207,850	[4] 198,635	186,742
Woonsocket	158	42,664	44,360	42,350	41,346	39,594	37,060	[3] 33,792	[4] 32,196	30,415
SOUTH CAROLINA:										
Charleston	102	66,547	60,734	60,121	59,815	59,203	58,564	56,402	56,232	56,062
TENNESSEE:										
Chattanooga	122	56,761	59,700	56,702	55,578	46,100	43,634	34,416	34,179	30,469
Knoxville	90	73,758	38,582	37,955	37,549	36,799	36,017	36,620	35,482	34,344
Memphis	42	147,734	148,995	143,231	140,351	133,281	116,706	128,799	121,235	113,669
Nashville	55	116,898	117,057	111,899	113,822	111,666	109,619	105,278	84,227	83,275
TEXAS:										
Dallas	48	131,970	126,362	113,525	107,369	98,075	87,606	54,338	52,248	44,159
Galveston	155	43,255	41,994	40,420	39,503	37,930	36,981	35,224	33,484	31,742
Houston	51	122,227	112,384	104,726	89,721	82,913	75,949	59,963	56,300	50,760
San Antonio	40	154,089	125,658	116,890	110,679	101,911	92,777	64,275	61,146	58,016
UTAH:										
Salt Lake City	57	113,224	117,399	109,736	105,713	97,331	87,330	62,216	58,914	57,138
VIRGINIA:										
Norfolk	59	112,121	90,380	87,308	85,005	81,935	66,492	68,530	58,006	55,318
Richmond	37	167,870	156,855	135,061	133,185	129,721	116,053	106,227	86,880	86,148
WASHINGTON:										
Seattle	20	303,684	348,639	313,029	295,226	259,615	221,491	(9)	99,586	92,020
Spokane	65	[1] 104,204	150,323	135,657	128,327	113,661	98,947	(9)	45,313	41,927
Tacoma	71	94,922	112,770	103,418	98,742	89,392	76,329	(9)	51,962	45,102
WEST VIRGINIA:										
Wheeling	162	[10] 41,641	43,516	42,957	42,537	41,978	41,396	41,929	41,058	40,186
WISCONSIN:										
La Crosse	214	[1] 30,363	31,677	31,367	31,212	30,748	30,176	[3] 29,151	[4] 29,078	30,038
Milwaukee	13	445,908	436,535	419,589	408,683	395,832	359,060	[3] 322,513	[4] 312,948	313,025
Oshkosh	205	33,142	35,944	34,976	34,613	33,678	32,615	[3] 31,491	[4] 30,575	29,919
Racine	127	54,106	46,486	44,528	43,549	41,917	36,976	[3] 33,565	[4] 32,290	31,529
Superior	174	[1] 39,624	45,991	44,109	43,403	41,334	39,695	[3] 38,735	[4] 36,551	36,824

[1] Population returned at Fourteenth Census, Jan. 1, 1920.
[2] Based on censuses of 1890 and 1910, on account of the defective work of the enumeration of 1900.
[3] Based on Federal census of 1900 and state census of 1905.
[4] State census.
[5] Based on state census of 1895 and Federal census of 1900.
[6] Population returned at Twelfth Census June 1, 1900.
[7] Based on department of excise census of Feb. 1, 1905.
[8] Includes Allegheny which was consolidated with Pittsburgh on Dec. 9, 1907.
[9] Estimate not shown, but included in total.
[10] Population returned at Thirteenth Census, Apr. 15, 1910.

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COMPARATIVE GOVERNMENTAL COSTS* OF CITIES AND OF THE UNITED STATES.—The figures given in Table I, showing the greater relative growth of the population of cities than of the United States as a whole, are very striking. They do not, however, show the magnitude of the financial problems which have developed in connection with that increase, as do the figures in Table IV and Table V, which follow.

Table IV gives for specified years from 1903 to 1919, inclusive, the total and per capita net governmental costs of the 146 cities for which the census has compiled statistics, and the corresponding costs of the Federal Government.

The figures of Table IV for the United States for the years 1917, 1918, and 1919 are abnormal because of the war in Europe, in which the United States became a combatant nation on April 6, 1917. The unprecedented costs of military operations and other war work conducted by the Federal Government render the figures noncomparable with those of the United States for former years or with those of the cities. The figures given for years prior to 1917, however, show the relationship of these costs in normal times. In 1915 the costs of the Federal Government exceeded those of the 146 cities by $51,773,465, or 5.2 per cent; the corresponding excess in 1916 was 7 per cent. The governmental-cost payments of the 204 cities having over 30,000 inhabitants reported for 1915 were in excess of those of the Federal Government by 0.9 per cent. In 1916 the costs of the United States exceeded those of the 213 cities reported for that year by $4,630,883, or 0.4 per cent.

Table IV

YEAR.	NET GOVERNMENTAL-COST PAYMENTS.			
	146 cities.		United States.	
	Total.	Per capita.	Total.[1]	Per capita.
1919	$1,113,599,879	$35.58	$15,740,132,791	$150.95
1918	1,055,724,595	34.08	9,312,169,079	89.16
1917	1,007,290,346	33.26	1,512,051,694	14.70
1915	996,061,502	34.53	1,047,834,967	10.52
1913	912,390,262	32.46	966,620,338	10.15
1911	863,996,528	32.25	928,862,219	9.89
1909	761,562,037	30.33	897,306,270	9.89
1907	691,071,411	29.91	762,488,753	8.72
1905	561,772,857	25.57	720,105,498	8.55
1903	514,189,206	24.64	640,323,450	7.91

[1] Amounts for the United States represent the total payments of the United States less payments for investments, payments for reduction of the public debt, and the excess of national-bank notes retired over deposits for their retirement. There remain as parts of the amounts shown in the table certain payments on account of trust transactions which are not strictly governmental-cost payments.

The payments for investments, mentioned in the footnote to Table IV, were made during the years 1917, 1918, and 1919. The character of these investments and their amounts are shown in the statement which follows. These payments are clearly distinguishable from those for governmental costs.

CHARACTER OF INVESTMENT.	1919	1918	1917
Total	$3,574,512,664	$4,804,588,004	$893,880,315
Purchase of obligations of foreign governments	3,477,850,265	4,739,434,750	885,000,000
Subscription to stock of Federal land banks			8,880,315
Purchase of farm-loan bonds	96,662,399	65,153,254	

The amounts shown in this statement as paid for the purchase of obligations of foreign governments were expended from the proceeds of sales of bonds authorized by law. When payments are received from foreign governments on account of the principal of their obligations, these amounts must be applied to the reduction of the interest-bearing debt of the United States. The payments for the purchase of stock of Federal land banks in 1917 were made in accordance with a provision of the farm-loan act, which required that if, within 30 days after the opening of subscription books, any part of the minimum capitalization of any one of the Federal land banks should remain unsubscribed, it should be the duty of the Secretary of the Treasury to subscribe the balance thereof in behalf of the United States. The payments for the purchase of farm-loan bonds in 1918 and 1919 were made in accordance with an amendment to the farm-loan act, approved January 18, 1918, by which the Secretary of the Treasury was authorized, in his discretion, upon the request of the Federal Farm Loan Board, from time to time during the fiscal years ending June 30, 1918, and June 30, 1919, respectively, to purchase at par and accrued interest from any Federal land bank farm-loan bonds to an amount not exceeding $100,000,000 in either of such fiscal years.

The statement which follows shows the increase and per cent of increase in governmental-cost payments of the 146 cities and of the United States for specified periods.

YEAR.	INCREASE IN NET GOVERNMENTAL-COST PAYMENTS.			
	146 cities.		United States.	
	Amount.	Per cent.	Amount.	Per cent.
1919 over 1918	$57,875,284	5.5	$6,427,963,712	69.0
1918 over 1917	48,434,249	4.8	7,800,117,385	515.9
1917 over 1915	11,228,844	1.1	464,216,727	44.3
1915 over 1913	83,671,240	9.2	61,214,129	6.2
1913 over 1911	48,393,734	5.6	57,758,619	6.2
1911 over 1909	101,434,491	13.3	31,555,949	3.5
1909 over 1907	70,490,626	10.2	134,817,517	17.7
1907 over 1905	129,298,554	23.0	42,383,255	5.9
1905 over 1903	47,583,651	9.3	79,782,048	12.5

Table IV further shows that in times of peace the relative burden of governmental costs, as measured by per capita payments therefor, increased faster for municipalities than for the Federal Government. Comparing the figures for the total costs in 1903 and 1915, it is found that those of the Federal Government

*For definition of governmental costs, see p. 29.

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for all purposes increased from $7.91 to $10.52, or 33 per cent, while those of the 146 cities increased from $24.64 to $34.53, or 40.1 per cent. These figures disclose at once the greater relative importance in normal times of the proper administration of city affairs and the necessity of such a system of accounting and reporting as will best assist in securing and maintaining economy and efficiency in city government. The necessity of such accounting and reporting is much more pressing in the case of cities than in that of the United States, owing to the greater relative per capita governmental costs of the cities.

Diagrams 3 and 4, which follow, present graphically, for the specified years, the total and per capita payments for all governmental costs by the 146 cities and by the United States.

DIAGRAM 3.—NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES AND OF THE UNITED STATES FOR SPECIFIED YEARS: 1903–1919.

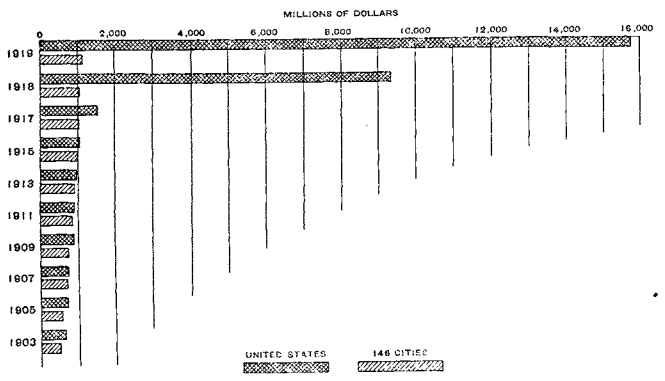
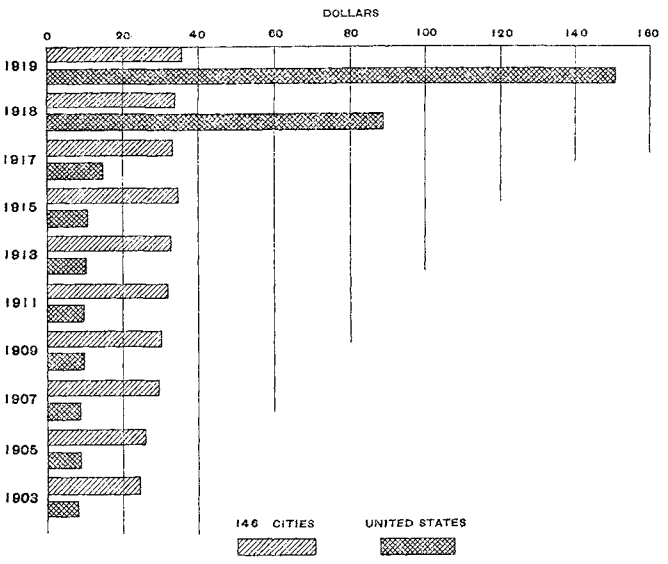


DIAGRAM 4.—PER CAPITA NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES AND OF THE UNITED STATES FOR SPECIFIED YEARS: 1903–1919.



COMPARATIVE INDEBTEDNESS OF 146 CITIES AND OF THE UNITED STATES.—Table V is a comparative statement which calls attention to one class of financial problems which grow out of the vast expenditures above noted.

By net indebtedness is meant the total debt obligations outstanding less the resources available or provided for their immediate or ultimate redemption. In the case of the Federal Government the amount of indebtedness is computed by subtracting the cash in the Treasury from the total debt obligations outstanding; and in the case of cities it is obtained by deducting the assets of the general sinking funds from the sum of the funded and floating debts, as those terms are used in this report, the outstanding current debt being approximately balanced in all cases by cash in the general treasury and by special assessments and general property taxes levied but uncollected. So far as the figures fail to be comparable, they slightly exaggerate the city debt, owing to the fact that many cities have uncollected taxes and cash on hand in excess of their revenue loans and warrants outstanding; but this excess affects the per capita for the several years by only a very few cents at most.

The figures of Table V, like those of Table IV, for 1917, 1918, and 1919, are rendered noncomparable for any ordinary purpose because of the unusual increase in the debt of the United States due to the war.

Table V

YEAR.	NET INDEBTEDNESS.			
	146 cities.		United States.	
	Total.	Per capita.	Total.	Per capita.
1919	$2,541,172,360	$81.18	$24,479,302,376	$234.77
1918	2,508,095,418	80.96	10,924,281,355	104.59
1917	2,445,851,564	80.75	1,908,635,224	18.56
1915	2,245,906,412	77.86	1,090,148,006	10.95
1913	1,950,006,813	69.28	1,028,564,055	10.59
1911	1,808,828,392	67.52	1,015,784,338	10.83
1909	1,537,099,399	61.21	1,023,861,531	11.31
1907	1,294,878,759	56.04	878,596,755	10.06
1905	1,119,345,755	50.94	989,866,772	11.77
1903	933,004,632	44.71	925,011,637	11.44

During the years 1917, 1918, and 1919 the United States acquired certain securities which should be taken into account in connection with a debt statement, but which were not deducted as offsets in the preparation of Table V.

The statement which follows shows the increase and per cent of increase in the indebtedness of the 146 cities and of the United States for specified periods.

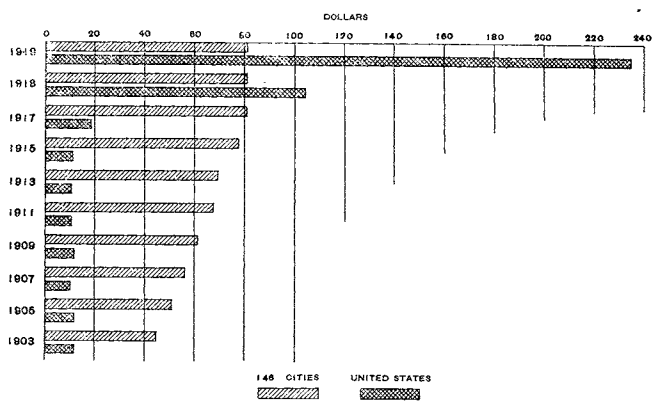
YEAR.	INCREASE IN INDEBTEDNESS.			
	146 cities.		United States.	
	Amount.	Per cent.	Amount.	Per cent.
1919 over 1918	$33,076,942	1.3	$13,555,021,021	124.1
1918 over 1917	62,243,854	2.5	9,015,646,131	472.4
1917 over 1915	199,945,152	8.9	818,487,218	75.1
1915 over 1913	295,899,599	15.2	61,583,951	6.0
1913 over 1911	141,178,421	7.8	12,779,717	1.3
1911 over 1909	271,728,993	17.7	[1] 8,077,193	[1] 0.8
1909 over 1907	242,220,640	18.7	145,264,776	16.5
1907 over 1905	175,533,004	15.7	[1] 111,270,017	[1] 11.2
1905 over 1903	186,341,123	20.0	64,855,135	7.0

[1] Decrease.

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Certain valuable conclusions can be drawn from the figures of Table V for years prior to 1917. From 1903 to 1915 the net indebtedness of the United States increased by $165,136,369, or 17.9 per cent. The national population increased, however, during those years by a greater percentage than the national debt, and hence the relative burden of national indebtedness as represented by the per capita indebtedness decreased from $11.44 to $10.95, or 4.3 per cent. In 1903 the net indebtedness of the 146 cities exceeded the net indebtedness of the United States by $7,992,995, or 0.9 per cent. The increase of the city debt during these years was so much greater, actually and relatively, than that of the United states that, at the close of the fiscal year 1915, it exceeded the national debt by $1,155,758,406, or 106 per cent. Another fact of importance to be noted is that, while the population of these cities increased during this period from 20,869,155 to 28,843,801, or 38.2 per cent, their net indebtedness increased from $933,004,632 to $2,245,906,412, an addition of $1,312,901,780, or 140.7 per cent, as compared wlth an increase of only 17.9 per cent in the national indebtedness. The greater burden of municipal than of national indebtedness in normal times, such as prevailed from 1903 to 1915, as well as the greater relative increase in that burden, is exhibited by the per capita debt of the cities, which increased from $44.71 in 1903 to $77.86 in 1915, an added burden of 74.1 per cent. It is to be noted that the per capita indebtedness of these cities, which in 1903 was three and nine-tenths times the corresponding per capita indebtedness of the United States, had so increased that in 1915 it was over seven times such indebtedness. In 1916 the per capita indebtedness of these cities was over eight times that of the United States. The per capita net indebtedness of the 146 cities and of the United States are presented graphically in the diagram which follows.

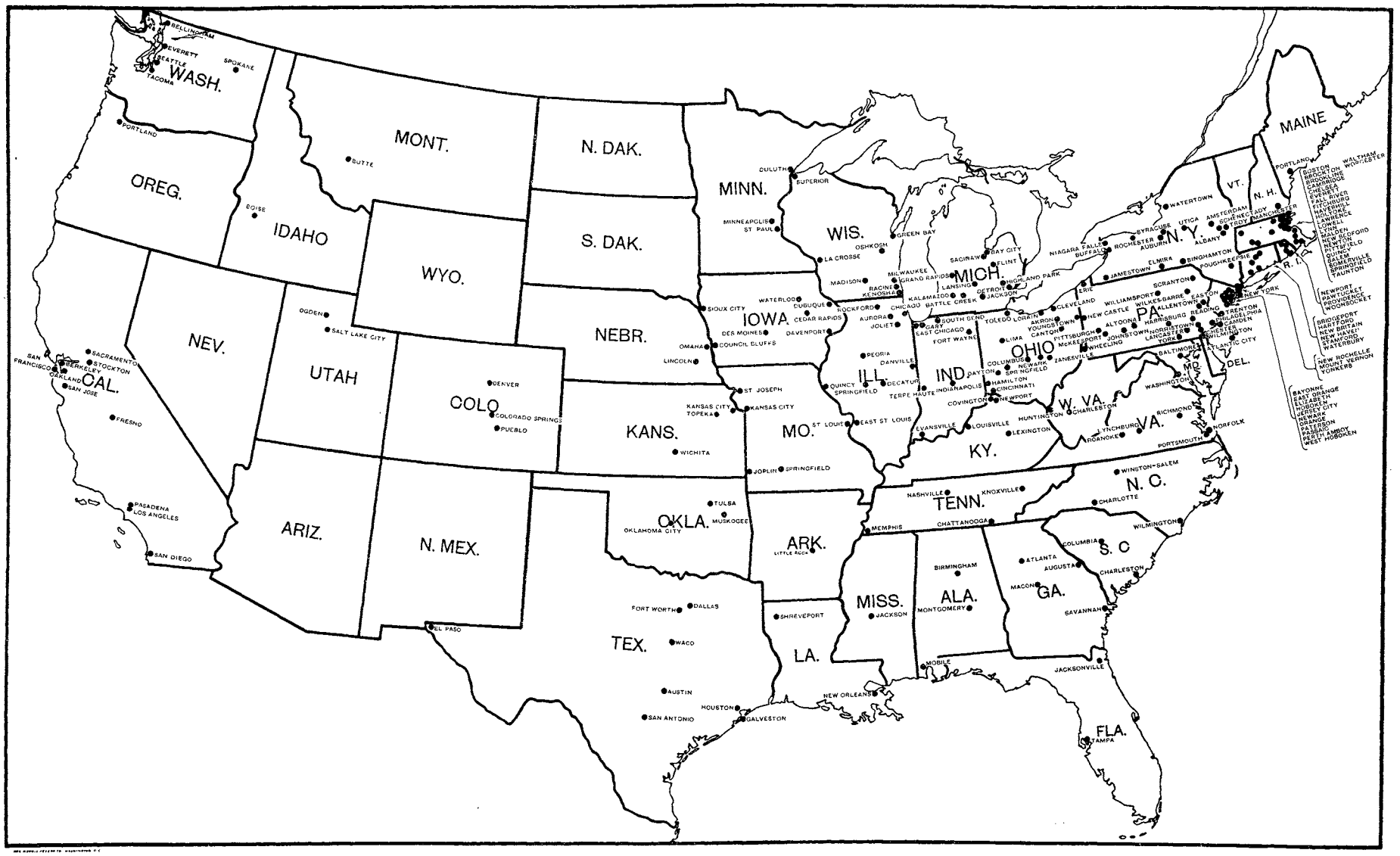
DIAGRAM 5.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES AND OF THE UNITED STATES FOR SPECIFIED YEARS: 1903–1919.



CITIES HAVING A POPULATION OF OVER 30,000 IN 1919.—In the general tables of this report, with the exception of Table 30, the 227 cities are arranged in the order of their estimated population, and each is given a number corresponding to its position in the tables. For convenience in finding any particular city the list on page 21 has been prepared, the cities being arranged alphabetically by states, and the number assigned to each being indicated. The location of these cities is shown on the accompanying map of the United States.

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LOCATION OF CITIES IN THE UNITED STATES HAVING A POPULATION OF OVER 30,000 AT THE MIDDLE OF THE FISCAL YEAR 1919.



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STATE AND CITY.	City number.
ALABAMA:	
Birmingham	36
Mobile	117
Montgomery	157
ARKANSAS:	
Little Rock	111
CALIFORNIA:	
Berkeley	125
Fresno	154
Los Angeles	10
Oakland	31
Pasadena	152
Sacramento	106
San Diego	96
San Francisco	11
San Jose	181
Stockton	180
COLORADO:	
Colorado Springs	220
Denver	25
Pueblo	156
CONNECTICUT:	
Bridgeport	43
Hartford	47
New Britain	120
New Haven	39
Stamford	202
Waterbury	77
DELAWARE:	
Wilmington	64
DISTRICT OF COLUMBIA:	
Washington	14
FLORIDA:	
Jacksonville	85
Tampa	134
GEORGIA:	
Atlanta	32
Augusta	131
Macon	132
Savannah	83
IDAHO:	
Boise	227
ILLINOIS:	
Aurora	195
Chicago	2
Danville	206
Decatur	160
East St. Louis	103
Joliet	185
Peoria	88
Quincy	193
Rockford	110
Springfield	119
INDIANA:	
East Chicago	203
Evansville	82
Fort Wayne	81
Gary	135
Indianapolis	21
South Bend	98
Terre Haute	104
IOWA:	
Cedar Rapids	151
Council Bluffs	196
Davenport	123
Des Moines	52
Dubuque	178
Sioux City	99
Waterloo	198
KANSAS:	
Kansas City	67
Topeka	136
Wichita	97
KENTUCKY:	
Covington	121
Lexington	168
Louisville	27
Newport	222
LOUISIANA:	
New Orleans	17
Shreveport	164
MAINE:	
Portland	101
MARYLAND:	
Baltimore	8
MASSACHUSETTS:	
Boston	7
Brockton	105
Brookline	190
Cambridge	62
Chelsea	163
Everett	177
Fall River	53
Fitchburg	169
Haverhill	130
Holyoke	115
Lawrence	72
Lowell	61
Lynn	68
Malden	137
New Bedford	54
Newton	148
Pittsfield	172
Quincy	147
Salem	159
Somerville	75
Springfield	50
Taunton	187
Waltham	213
Worcester	35
MICHIGAN:	
Battle Creek	199
Bay City	142
Detroit	4
Flint	80
Grand Rapids	45
Highland Park	161
Jackson	145
Kalamazoo	141
Lansing	124
Saginaw	114
MINNESOTA:	
Duluth	70
Minneapolis	18
St. Paul	29
MISSISSIPPI:	
Jackson	226
MISSOURI:	
Joplin	218
Kansas City	19
St. Joseph	84
St. Louis	6
Springfield	176
MONTANA:	
Butte	165
NEBRASKA:	
Lincoln	128
Omaha	34
NEW HAMPSHIRE:	
Manchester	86
NEW JERSEY:	
Atlantic City	133
Bayonne	91
Camden	58
East Orange	139
Elizabeth	73
Hoboken	100
Jersey City	22
Newark	15
Orange	208
Passaic	112
Paterson	46
Perth Amboy	170
Trenton	56
West Hoboken	175
NEW YORK:	
Albany	60
Amsterdam	204
Auburn	192
Binghamton	107
Buffalo	12
Elmira	150
Jamestown	184
Mount Vernon	166
New Rochelle	197
New York	1
Niagara Falls	140
Poughkeepsie	201
Rochester	23
Schenectady	79
Syracuse	38
Troy	93
Utica	74
Watertown	212
Yonkers	69
NORTH CAROLINA:	
Charlotte	149
Wilmington	209
Winston-Salem	167
OHIO:	
Akron	33
Canton	87
Cincinnati	16
Cleveland	5
Columbus	30
Dayton	41
Hamilton	179
Lima	173
Lorain	191
Newark	224
Springfield	118
Toledo	28
Youngstown	49
Zanesville	221
OKLAHOMA:	
Muskogee	216
Oklahoma City	78
Tulsa	108
OREGON:	
Portland	24
PENNSYLVANIA:	
Allentown	94
Altoona	116
Chester	126
Easton	207
Erie	76
Harrisburg	89
PENNSYLVANIA—Con.	
Johnstown	109
Lancaster	129
McKeesport	146
New Castle	153
Norristown	211
Philadelphia	3
Pittsburgh	9
Reading	63
Scranton	44
Wilkes-Barre	92
Williamsport	194
York	143
RHODE ISLAND:	
Newport	219
Pawtucket	113
Providence	26
Woonsocket	158
SOUTH CAROLINA:	
Charleston	102
Columbia	189
TENNESSEE:	
Chattanooga	122
Knoxville	90
Memphis	42
Nashville	55
TEXAS:	
Austin	200
Dallas	48
El Paso	95
Fort Worth	66
Galveston	155
Houston	51
San Antonio	40
Waco	186
UTAH:	
Ogden	210
Salt Lake City	57
VIRGINIA:	
Lynchburg	217
Norfolk	59
Portsmouth	171
Richmond	37
Roanoke	144
WASHINGTON:	
Bellingham	225
Everett	223
Seattle	20
Spokane	65
Tacoma	71
WEST VIRGINIA:	
Charleston	183
Huntington	138
Wheeling	162
WISCONSIN:	
Green Bay	215
Kenosha	182
La Crosse	214
Madison	188
Milwaukee	13
Oshkosh	205
Racine	127
Superior	147

METHODS EMPLOYED IN SECURING COMPARABILITY OF STATISTICS.

As an aid in the proper use of the data presented in this report, the difficulties encountered in its preparation, because of the widely varying methods of fiscal administration, and the methods employed in overcoming these difficulties are briefly set forth in the following paragraphs:

DIFFERENCES IN GOVERNMENTAL ORGANIZATION.—In some cities all local municipal powers and activities are administered by a single governmental organization, while in others these powers are distributed among a number of independent governmental bodies.

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In each case the one or more bodies by which the local governmental activities are administered constitute the government of the city, which is here spoken of as *the city government*. The term *city corporation* as used in this report is applied to the governmental organization or body in a city, which exercises all municipal functions, and also to the municipal organization exercising the principal authority in the government of a city in which municipal functions are distributed among two or more independent divisions. For a city with local governmental powers exercised by two or more bodies the data required relate to all such bodies, and the Bureau of the Census collects data from all and combines such data into a single report for the city government, thereby making the resulting statistics comparable with those of a city in which the governmental powers are centralized in a single governmental body or corporation.

Where the territory governed by a municipal body other than the city corporation, as the school district, is materially larger than that governed by the city corporation, the Bureau of the Census, instead of including for its combined statement all the receipts and payments, or all the revenues and governmental costs, property, and debts of the civil division with the larger territory, includes only such a percentage thereof as the valuation of the property within the territory of the city corporation assessed for the purpose of taxation constitutes of the valuation of the property within the limits of the larger division.

CUSTODY AND EXPENDITURE OF MONEY.—Not infrequently a city with a single governmental unit receives and expends certain revenues or other moneys for which the corporation is responsible without such moneys passing through the hands of the treasurer. These receipts and payments are (1) those of departments which are authorized to collect certain fees and charges and to make specified sales, and to expend the money thus obtained for specified purposes without covering it into the treasury or receiving warrants or orders for its expenditure, and (2) those of sinking, trust, and other funds under the management of special commissions or boards. In a large number of cities with two or more governmental units moneys are received and expended in this way by one or more of those units. Further, in such cities each of the persons acting as treasurer may pay out money on the order of two or more different officials with the authority or power of a comptroller or auditor. The difficulties here described are overcome by securing reports from all officials receiving and paying out money from which the city corporation or other governmental body derives benefit, or for which it is responsible, and from every officer issuing warrants or orders, the same as is done in the case of independent governmental units, and consolidating the data thus obtained into a single statement of the financial transactions of the city government.

ACCOUNTING FOR ADMINISTRATIVE FUNDS.—In recording the financial transactions incident to the administration of trust funds whose incomes by the terms of the trust are expended for educational, charitable, or other purposes, some cities keep accounts which show on the one side the annual earnings of these funds and on the other their direct expenditures for the purposes of the trust; while other cities keep accounts which show on the one side the earnings of the funds, as in the first instance, and on the other the transfer of these earnings to other funds, as the general fund, or revenue fund, through which such earnings are expended, and in the accounts of which the expenditures are recorded. Statistics of payments compiled from the general fund accounts of cities which administer their trust funds by the second method above described would include with other payments for expenses the amounts expended for the purposes of the trusts out of moneys transferred from the trust funds to the general treasury, and would not, therefore, be comparable with those based upon the accounts of the general funds administered by the method first mentioned. Furthermore there would be no comparability between statistics based solely upon the records of the so-called trust funds of cities of the two classes, as the accounts of the trust funds of the cities of the first class contain a record of expenses not included in the accounts of the second class.

In the case of municipal revenues similar differences are encountered. One of the most common cases of noncomparability of this class is found in the accounts of cities with the receipts from taxes on fire insurance companies when such receipts are appropriated by general statutes for the maintenance of firemen's pension funds. Some cities in which this tax is thus appropriated collect the tax through their general collecting agencies, and the amounts so collected are shown in the accounts of the city treasurers and city comptrollers with the general or revenue funds, from which the amounts collected are transferred to the trust funds for custody and for investment or expenditure. In other cities this tax is collected by officials connected with the administration of the trust funds, and no account of its receipt is shown in the accounts of the city treasurers and comptrollers with the general or revenue funds. There can be no comparability between the tax statistics of cities of the two classes, if these are based solely upon the record of either the general or revenue funds or the trust funds.

Many other cases might be cited to show that statistics which are based upon the fund accounts of cities are noncomparable as exhibits of governmental costs or of revenue receipts.

The difficulties arising from the great diversity in the methods of accounting for city funds are overcome by the Bureau of the Census by preparing a schedule for each independent fund of the municipality and con-

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solidating the data so obtained into a single report. Although the individual cities, with few exceptions, are keeping their fund accounts as required by good accounting usage and as prescribed by conditions under which they have accepted trusts, or as called for by constitutional or statutory provisions, the differences in these conditions and provisions necessitate the census treatment to secure comparable statements of revenues and governmental costs.

ANTIQUATED AND DIVERSE METHODS OF CLASSIFYING REVENUES AND GOVERNMENTAL COSTS OR RECEIPTS AND PAYMENTS.—Many of the smaller and some of the larger American cities still employ methods of accounting that were adopted before the business world generally introduced revenue and expense accounts to measure the results or outcome of financial transactions. Their accounts are what are known in the commercial world as cash accounts, or accounts with cash receipts and payments. They do not classify receipts with reference to revenue; nor do they classify payments with reference to governmental costs, or to the costs of functional or departmental activities. Further, no common classification has been adopted by the majority of cities which have introduced so-called revenue and expense accounts, or are classifying receipts and payments with reference to revenue and governmental costs. The Bureau of the Census endeavors to overcome difficulties which result from these conditions by having its agents reclassify, from original vouchers, the revenues and governmental costs, or receipts and payments of cities where these conditions prevail. Such a reclassification, even though made by skilled accountants, can not result in as comparable statistics as could be obtained from a correct classification by intelligent public officials at the time of the original audit. It overcomes some, but not all, of the difficulties which now exist, and difficulties of this kind will survive until the cities adopt a common and scientific classification of all revenues and governmental costs, or of receipts and payments.

COLLECTION OF STATE AND COUNTY REVENUES BY DIFFERENT GOVERNMENTAL UNITS.—In some states the general property tax, taxes on the capital stock of banks and other corporations, taxes on the liquor traffic, and other revenues accruing, in part or in their entirety, to the benefit of the state or county, or both, are collected by the city, which retains its part, if it participates in the revenue, and transmits to the other civil divisions such amounts as are due them. In other states these revenues are collected by the county governments, which pay over to the cities their proportions of the amounts collected. In the states first referred to receipts and payments on account of these collections must be recorded in the accounts of the cities and set forth in their published reports, while the records and reports of the cities of the states last referred to do not contain statements of similar receipts, with the exception of such amounts as represent revenue belonging to such cities. Many of the cities in the states first referred to include their payments to the state and county with payments for current expenses, and the receipts from taxes and other revenues to meet these payments with receipts from city revenues. A compilation of revenue receipts and payments for expenses based upon the printed reports of cities, some of which collected state and county taxes, while others did not, would give rise to noncomparable statistics, the revenues and expenses of the cities of the first class being overstated as compared with those of the second class. To secure comparability under the circumstances mentioned, the Bureau of the Census treats receipts and payments of cities on account of the revenues of states and counties as nonrevenue receipts and nongovernmental-cost payments, even though the local authorities have included them among revenue receipts and payments for expenses.

EXCLUSIVE USE OF CASH ACCOUNTS BY CITY COMPTROLLERS AND TREASURERS.—The accounts of municipal officials who exercise the functions of comptrollers or treasurers necessarily constitute the basis of the financial statistics of municipalities. The use of these accounts gives rise to many difficulties which must be overcome before the data can be embodied in comparable statistics of governmental costs. These difficulties are due to the fact that the accounts used are of current payments rather than current expenses. In some cities the only books of account are those of the treasurer or other official having the custody of municipal funds, while in others additional books are kept by the comptroller, auditor, or other official exercising the duties of a comptroller or auditor. In a city of the latter class the books of the comptroller are in some respects similar to those of the treasurer and serve as a check upon his accounts and transactions, as well as upon those of the departmental officials who immediately direct the expenditure of moneys appropriated to public uses. The treasurer's accounts record the flow of cash into and out of the treasury. The accounts of the comptroller are, for most cities, records of cash received by the treasurer and of warrants or orders drawn upon him in settlement of bills or claims, though in a limited but growing number of cities they also comprise records of revenues, expenses, interest, outlays, assets, and liabilities. In a city of either class the totals for the treasurer's and comptroller's accounts with cash will agree for a given fiscal period, as a month or a year, if the treasurer makes no payments except upon warrants or orders of the comptroller, and if all warrants or orders of the comptroller are paid within the fiscal period in which they are issued. The total of the cash accounts of these officials will differ for

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a given fiscal period if the treasurer makes any payments without the comptroller's warrant or order, or if any warrant or order of the comptroller remains unpaid at the end of the fiscal period.

In a city in which the comptroller keeps accounts with revenues, expenses, interest, outlays, assets, and liabilities, as well as with cash, no direct comparison can be made between the comptroller's accounts with revenues, expenses, interest, and outlays and the treasurer's accounts with receipts and payments. Comparison can be made, however, between the total of the comptroller's accounts with claims accrued or bills audited, or of his accounts with warrants or orders drawn, and the total of the treasurer's accounts with warrants or orders paid.

Detailed comparisons between the cash accounts of the comptroller and the treasurer can be made in each of the cases mentioned in the preceding paragraphs only to the extent that the two officials classify municipal transactions in the same way. The methods adopted by the Bureau of the Census for overcoming the difficulties arising in the compilation of detailed and comparable statistics of governmental costs from the existing and widely differing accounts of local comptrollers and treasurers are as follows:

For a city in which there is no comptroller, auditor, or other official performing the functions usually assigned to a city comptroller the Bureau of the Census bases its municipal financial statistics upon the accounting records of the treasurer, or upon those of the treasurers where there are a number of governmental units, and of others having the custody of the city money, and makes such reclassification of the receipts according to revenue and of payments according to governmental costs as may be necessary.

For a city in which there is a comptroller or other official performing the duties of a comptroller the census statistics, for the reasons which follow, are based upon the accounting records of such official, with such reclassification according to revenues and governmental costs as may be necessary, the records of the treasurer being used as merely auxiliary thereto.

1. In most cities some of the warrants or audits issued or recorded in or for a given fiscal period are not paid until a subsequent period. For such a city the warrants, orders, or audits recorded in the comptroller's or auditor's books for a given fiscal period represent for that period more nearly than do the payments recorded in the books of the treasurer the current costs of government, the presentation of which constitutes the most important object of the census statistics of financial transactions, and hence are of greater value for statistics showing the total costs of operating individual departments and offices, or of acquiring and constructing the several classes of property and public improvements, and the unit costs of services rendered or improvements constructed or acquired.

2. The treasurer's books in a city having a comptroller as well as a treasurer do not ordinarily show payments classified by division and subdivision of governmental service and by object, as the books of the comptroller or auditor classify the governmental costs or payments, and it is from exhibits of governmental costs or payments so classified that significant and comparable statistics of financial transactions such as the Bureau of the Census endeavors to present can best be compiled.

3. In a city where neither the treasurer nor the comptroller classifies revenues or receipts and governmental costs or payments in sufficient detail and the census agent classifying the same is compelled to depend principally upon the original vouchers of expenditures, he can find such vouchers only in the office of the comptroller or auditor.

Although the accounts of the one or more comptrollers or auditors of a city are used by the Bureau of the Census as a basis of the financial statistics of the city, truly comparable statistics of its governmental costs for a given fiscal period, as well as statistics of its revenue receipts, of its receipts and payments on debt and agency accounts, and of its assets and liabilities at the beginning and close of the fiscal year, are secured by a combination of (1) the comptroller's statement of warrants or orders drawn or bills audited and judgments rendered during or for the fiscal year; (2) statements of the warrants or orders drawn or claims audited and judgments rendered during or for the fiscal year but remaining unpaid at its close, and of the warrants, orders, or audits, and judgments of previous years paid during the year, such statements being compiled by comparing the accounts of the comptroller with those of the treasurer; and (3) the treasurer's statement of cash receipts and payments during the year and of assets on hand at the beginning and close of the year.

By obtaining a statement for each city, as above described, the Bureau of the Census secures as accurate and comparable statistics of governmental costs as is feasible, based almost wholly on "cash" accounts. In addition, the methods above described make possible the compiling of other comparable statistics within the scope of this report.

LACK OF PROPER ACCOUNTS WITH MATERIALS AND SUPPLIES.—Not infrequently in a city without an organized bureau of supplies and supply accounts the several departments use their unexpended appropriations toward the close of the year in purchasing supplies to be used in the succeeding year. Where this is done the materials and supplies thus purchased in a given year are likely to vary widely in both quantity and cost from those used during that year and from

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those purchased in the year preceding or succeeding, and hence the annual costs of the various subdivisions of the service are made to appear to vary much more than they actually do; and the statement of expenses or outlays, whether recorded in cash accounts or expense and outlay accounts, does not represent the actual current costs. This condition can not be altered by the Bureau of the Census.

A number of cities have established bureaus which make all purchases, charging them to an asset supply account, and issue supplies to departments as required for immediate use. The establishment of such bureaus of supplies and the employment of such methods of accounting for supplies make the local accounts or statements of expenses and outlays more accurate, and to that extent aid in making the census statistics more comparable.

Even with accounts as described in the preceding paragraph a minor adjustment must be made by the Bureau of the Census in compiling statistics of governmental-cost payments, if the cost of supplies given out on requisition by the bureau of supplies for a given year is greater than that of supplies purchased during that year. The adjustment is made by treating the excess as if it had been sold or disposed of in meeting expenses and outlays and crediting the supply account with receipts from supplies disposed of which balance the excess. The same principle is applied here as in the case of outstanding warrants and audits, where the amount of outstanding warrants and audits of the year which remain unpaid at the close of the year is balanced by a receipt on account of indebtedness incurred because of the issue and nonpayment of such warrants and audits.

CONFOUNDING EXPENSES AND OUTLAYS WITH CONTINGENT LIABILITIES INCURRED.—Some cities which have installed so-called revenue and expense accounts independent of cash accounts do not differentiate their accounts with appropriations from their accounts with expenses and outlays. These cities include in their expenses and outlays for a given fiscal year contingent liabilities that have been incurred by contract or upon market orders during the year, but which may not mature until a subsequent year. They also omit the actual costs of the year that accrued during that year by reason of contracts or orders of preceding years. Such accounting gives rise to inaccurate statements the exact reverse in character of those which arise when payments are recorded as expenses and outlays without regard to the period in which were performed the services represented by the bills or claims paid. Such accounting magnifies the inaccuracies to which attention has been called above when cities have no accounts with supplies, and makes their expense and outlay accounts or their payment accounts record the cost of materials purchased but not consumed or used until a later period. In the collection of its data, in cities having accounts such as are here referred to, the Bureau of the Census disregards the local record of current expenses and outlays and compiles new statements of such governmental costs based upon the accrued or audited claims of the year.

DIFFERENT METHODS OF ACCOUNTING FOR INTERDEPARTMENTAL SERVICES.—The noncomparability of the local records and the inaccurate statements of governmental costs in the case of many cities, which arise from different methods of accounting for interdepartmental services, can be overcome by the Bureau of the Census in only a limited number of cases.

A number of cities utilize the labor of the inmates of their penal and charitable institutions in caring for and maintaining their highways, in making highway improvements, or in performing similar work in parks or for other departments. A few of these cities, recognizing the value of correct statements of highway and park as well as institutional expenses and outlays, charge the proper highway or other account with the value of the labor of the institutional inmates in amounts equal to the cost of such work if performed by city employees or by contract, and credit the institutions with like amounts. The records of such cities, as far as highway and park accounts are concerned, are strictly comparable with those of cities in which all such work is done by city employees or by contract; and their accounts with institutions, showing on the one side the direct expenditures for the care, clothing, and guarding of the inmates and on the other the value of the services secured from them, exhibit accurately, by their balances, the burdens imposed upon the taxpayers for the support of such institutions.

The records of such cities stand in marked contrast to those of others in which no account is taken of the value of the labor of the inmates of institutions for other departments. For cities which do not take account of such labor the financial records contain no accurate statements of the cost of highway and park maintenance or of the net burdens resting upon the cities by reason of their institutions. To overcome the difficulties in the way of comparable statistics of institutions and to provide a basis in the case of such cities for accurate statements of the costs of highway and park maintenance and operation, the Bureau of the Census secures estimates of the value of the labor upon the highways and in parks, of the inmates of institutions, credits the institutions with such estimated amounts, and charges the proper departments or accounts with like amounts.

A city operating a municipal service enterprise, such as an electric-light plant employed exclusively for lighting streets, parks, and public buildings, if it keeps accounts for the enterprise by methods substantially the same as those employed by private enterprises,

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makes its primary account with the enterprise a distribution account, and shows separately the cost of lighting streets, parks, and buildings with the same degree of exactness as if its light were obtained from a private corporation. Without such an account the report of the city can show only the cost of operating the enterprise as an independent department. For a city whose accounts with one of these enterprises show no cost of the services rendered and utilities furnished the various branches of the governmental service the Bureau of the Census secures estimates of the value of these services, utilities, and materials and classifies the estimated amounts as costs of the departments, offices, and accounts receiving the services and utilities. To the extent that the local statement of expenses of operating such an electric-light system includes all costs for furnishing light, the resulting statistics are true statements of the cost of public light and are comparable with those of other cities; and to the extent that the local statement takes account of only a part of the costs of furnishing light, the statistics are inaccurate and the figures of the several cities are noncomparable.

Inaccurate statements of governmental costs are found in the reports of all cities with public service enterprises, such as water-supply and gas-supply systems, in which no account is taken of the value of the public utilities furnished other departments by such systems. These inaccurate statements can not result in statistics that are comparable, any more than can the accounts of institutions and parks in the case of cities in which the labor of inmates of institutions is employed without its value being credited to the institution or charged to parks. The inaccurate statements could be corrected by the Bureau of the Census and the basis laid for comparable statistics in the case of these public service enterprises if the data were available for correct estimates. In the case of a few cities the officials in charge of the water-supply systems prepare estimates of the value of the water furnished, and such estimates are included in the departmental reports, though not in the comptrollers' or treasurers' accounts and reports.

It should be stated in this connection that neither in the case of these estimates nor in that of the credits which are included in the accounts of a city comptroller of actual payments by a city for water furnished by the water-supply system to other branches of the city government is there any great accuracy or comparability, owing to the lack of a well-accepted basis for assigning values to the water furnished by privately owned and municipally owned water-supply systems to the departments and offices. The lack of an accepted basis is apparent in the statistics of all other public utility enterprises operated by cities. This condition will continue to make difficult the preparation of accurate and comparable statements of the cost of water and other utilities furnished by public service enterprises to fire departments and other departments until, as a result of general discussion and investigation of the subject, approximately correct values can be assigned to the utilities furnished.

Other difficulties in the way of comparable statistics of public service enterprises exist by reason of the fact that in the case of many of them the cost of making out bills and collecting revenue is included with the cost of collecting revenue other than of these enterprises, and there is no basis in city accounts for comparing the expenses of conducting a municipally owned enterprise, the employees of which make out and collect all bills for services or commodities furnished, with those of a similar enterprise whose bills are made out and collected by one of the general financial officers of the city. The Bureau of the Census has formulated no method by which it is able to overcome the difficulties here mentioned, and to the extent that the local accounts here described are inaccurate the statistics in which their data are incorporated will fail to be strictly comparable as between the several cities.

LACK OF ACCOUNTING FOR DEPRECIATION.—With a few exceptions cities do not include depreciation among their expenses, nor do they make other adequate provision for it in their accounts. As a result, their reports exaggerate their outlays or expenditures for additions to their permanent properties and public improvements, and understate their current expenses. These exaggerations and understatements can not be overcome by the Bureau of the Census in its effort to compile accurate statistics of governmental costs.

FAULTY ACCOUNTING FOR INTEREST CHARGEABLE AS OUTLAY OR EXPENSE.—Many of the public improvements of cities require several years for their completion, and the cities receive no benefit from their use until completed. These improvements are constructed from the proceeds of the sale of bonds on which the cities pay interest during the construction period. In commercial accounting interest so paid is always charged to the account of outlay or capital expenditure, and interest is charged as a current cost only after the property constructed comes into service. For only those cities which recognize this principle of good commercial accounting is the Bureau of the Census able to present true statements of the costs of public improvements and to show also the total interest paid for the use of credit capital.

AUDITING CLAIMS AFTER THE CLOSE OF THE YEAR TO WHICH THEY RELATE.—The difficulties due to auditing claims after the close of the year to which they relate readily fall into two distinct classes: (1) Those which arise from holding the accounts of the year open for a limited period of time, as 10 days or a month, for receiving or auditing claims, and (2) those which result from the faulty system of transacting municipal business that permits claims to be

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audited months or even years after the close of the fiscal year to which they relate.

The Bureau of the Census overcomes the difficulties first mentioned and secures comparable statistics by including with the warrant payments and audits of a given year those payments which represent the bills of that year audited in this limited period and balancing these payments by receipts from outstanding warrants or claims issued during the year but unpaid at its close. Amounts disbursed in payment of warrants or audited claims of previous years are treated as payments on account of the indebtedness of prior years and not as payments on account of current costs of government.

The difficulties of the second class mentioned above are met with in cities where the final approval of bills, or, in other words, their audit, is made by the city council. This method of audit involves the exercise of a purely executive or administrative function by a legislative body. The difficulties arising from this method of transacting business can not be overcome by the Bureau of the Census.

STATE SUPERVISION OF MUNICIPAL ACCOUNTS AS A FACTOR DECREASING THE DIFFICULTIES OF COMPILATION.—Many factors and agencies have contributed and are at present operating to lessen the difficulties encountered in compiling comparable statistics of the financial transactions of American municipalities. The act of Congress in 1898 authorizing the annual collection and publication of financial statistics of cities having a population of 30,000 was a recognition of the need and value of comparable statements of the financial transactions and financial conditions of cities. This act was the outcome of an agitation by those interested in municipal affairs for securing standard or uniform city reports and standard or uniform accounts as the basis for such reports. The same agitation led the legislature of Ohio to pass an act in 1901 requiring the use of uniform methods of accounting and uniform reports by the municipalities of that state and to create a state office with power to enforce such uniformity and secure the use of good business methods. Since 1901 New York, Massachusetts, Indiana, Iowa, Wisconsin, Minnesota, California, Washington, Oregon, and other states have enacted laws which provide for the compilation and publication of uniform municipal reports, in some cases with and in others without the provision for uniform accounts and supervisory control.

Cooperation between the accounting officers or bureaus of the states having bureaus or offices for securing uniform accounts and the Bureau of the Census, and popular discussion, have given great impetus in all parts of the United States and Canada to the movement for uniform municipal accounting. City officials, private accountants, and others have also been making earnest efforts to improve the methods of municipal administration. The officials of the Bureau of the Census usually meet the accounting and other officials of cities in annual conference, at which improvements in accounting methods, in systems of accounts, and in forms for reports, as well as a proper accounting terminology, are discussed. As a result of these conferences the Bureau of the Census has improved its schedules, its classification of receipts and payments, and its method of presenting statistical data, and many of the cities have brought their accounts and reports into a good degree of harmony with the census schedules and forms, and thus into approximation to a scheme of uniform accounts and a standard form of reporting.

INTRODUCTION OF IMPROVED ACCOUNTS AS A FACTOR DECREASING THE DIFFICULTIES OF COMPILATION.—Since the Bureau of the Census began the collection of data for its municipal financial statistics for the year 1902 many cities having a population of over 30,000 have installed new systems of accounts which have been designed to afford greater assistance to the executive officers and to provide the legislative branches of the government and the general public with data upon which may be based an intelligent judgment concerning the economy and efficiency of the various departments and enterprises of the city. The great majority of these cities in installing their new system of accounts have striven to bring their classification into harmony with that employed by other cities, so far, at least, as to enable them to compare revenues and governmental costs. In addition to the foregoing, many cities which still retain their earlier systems of accounts have introduced classifications of revenues and expenses which approximate those of other cities. To the extent that such a uniform classification has been introduced the difficulties in the way of compiling comparable financial statistics of cities have decreased, and the utility of the census reports and of other similar reports has increased.

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ACCOUNTING TERMINOLOGY.

ACCOUNTS AND ACCOUNTING.

ACCOUNTS.—Accounts are systematic statements of financial facts of identical or opposite character, so arranged as readily to provide summaries or balances of the same.

ACCOUNTING.—Accounting is the art of analyzing, classifying, recording, summarizing, and interpreting facts relating to the acquisition, production, transfer, and ownership of articles of wealth or value. Its function or purpose is readily to provide, from the accounts of a business, accurate and complete statements of the financial results of its operation for any given period and of its financial state or condition at any given time, and to furnish all other information which accounts can supply for its systematic and successful administration.

MUNICIPAL ACCOUNTING.—Municipal accounting is the application or adaptation of the general principles and methods of accounting to the administrative requirements of cities. Municipal accounting differs from private accounting with reference to the subjects concerning which it provides detailed information, the chief differences being (1) those which are caused by the special limitations placed upon the administrative action of municipal executive officers by the terms of appropriation acts and other legislation and (2) those which are caused by the different purposes for which municipalities are maintained and private enterprises are operated.

By reason of the limitations referred to in (1), municipal accounting must provide detailed information, not necessary in the case of private accounting, showing that the expenditures have been and are being made in accordance with the limitations imposed by legislative authority. Municipalities are *maintained* to provide their proprietors, or the urban communities to which they relate, at community expense with certain services and with public facilities, conveniences, and funds required for rendering those services, while private enterprises are *operated* to earn income or profit for their proprietors and stockholders; and therefore municipal accounting must show the amount expended for each municipal purpose or function, and the sources from which moneys were obtained, with the amount derived from each source, while private accounting must yield information as to the amount of income or profit that has been earned, and what disposition of it has been made, or of the amount of the loss sustained and the provisions made for meeting it.

The differences above noted in the subjects with reference to which municipal and private accounting must provide information should not, however, conceal or obscure the fact stated in the definition of municipal accounting that the principles and methods of municipal and private accounting are identical, and that there is as much necessity for applying these principles and making use of these methods in the one case as in the other, since municipal business, as well as private business, may be administered with economy or wastefulness, or with efficiency or inefficiency, and may result in an increase or decrease in the interest of its proprietors. Under such circumstances municipal accounting in addition to showing that expenditures have been made in accordance with the terms of appropriation acts and other legislation, should (*a*) demonstrate the extent to which municipal proprietary interests have increased or decreased; (*b*) set forth the methods of financing all acquisitions or constructions of municipal properties and public improvements, and all accumulations of municipal funds ; (*c*) aid those in responsible places in formulating intelligent programs for the future conduct of municipal business; and (*d*) assist in securing economy, fostering efficiency, and applying wisdom in the administration of such programs.

CLASSIFICATION OF FINANCIAL DATA.—The financial data recorded in city accounts, like those entered in private records, are readily separable into two principal classes: (1) Those from which may be prepared summaries of municipal financial transactions, or statements of the outcome or results of these transactions for specified periods of time called "fiscal periods"; and (2) those which, when summarized, will constitute statements of municipal financial condition at a specified time, as the close of a given fiscal period.

The segregation of the data recorded in municipal accounts into the two general classes noted above is necessary with reference to all subjects concerning which information is desired. To secure that segregation in all cases an accounting terminology must be adopted, with each term so defined as fully to differentiate the data of the two classes and to show their relation to the subjects of information, which are specifically required in municipal accounting as compared with those needed in private accounting. Such a terminology, with definitions, is presented on the pages which follow. In its presentation first consideration is given to the terms required for use in the preparation of accurate and complete summaries of the municipal business transactions authorized by appropriation acts and other legislation.

MUNICIPAL FINANCIAL PROGRAMS AND BUDGETS.

MUNICIPAL FINANCIAL PROGRAMS.—The authority of the executive officers of a municipality to raise and expend money for municipal purposes is granted by the legislative branch of the government, and is embodied in appropriation acts or ordinances and in general statutes and ordinances with reference to the raising of public money and its use or application.

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The aggregate of the authorizations thus granted or made applicable for a given city for a specified year constitutes its municipal financial program for that year.

MUNICIPAL BUDGETS.—A municipal budget is a formal statement of the financial program or plan of a municipality for a fiscal period, comprising a statement of authorized municipal expenditures for that period correlated with the estimated revenues and other resources for meeting them.

To be of greatest administrative assistance a municipal budget should be a final and complete statement of the character described. It should show the expenditures that are authorized to be met from (1) ordinary revenues, (2) special assessments and special assessment certificates, and (3) long-term debt obligations other than special assessment certificates. With budgets thus prepared the citizens of a given city will be provided each year with a complete and final statement of its financial program for that year. If, in addition to such budgets, summaries of the results or outcome of business are prepared at the close of the year, the citizens will be provided with the data requisite to the formation of an intelligent judgment concerning the propriety of past and proposed expenditures and the methods employed or recommended for financing them.

MUNICIPAL APPROPRIATION ENCUMBRANCES, EXPENDITURES, REVENUES, AND BORROWINGS.

MUNICIPAL APPROPRIATION ENCUMBRANCES.—The term "municipal appropriation encumbrances" is a designation applied to contingent liabilities represented by contracts entered into and orders placed in accordance with the authorizations of a budget, but which have not become demand liabilities because the services contracted for have not been completed or the materials ordered have not been delivered. The difference between the appropriation for a given purpose in a given year and the sum of the expenditures made and appropriation encumbrances authorized for that purpose constitutes the *unencumbered balance* of that appropriation.

MUNICIPAL EXPENDITURES.—The term "municipal expenditures" is used in this report as a generic designation of all the costs of municipalities for the maintenance of their governments, the losses incident thereto, and their payments and other disposition of money for governmental purposes.

When classified with reference to the purpose of expenditure, they are called expenditures for governmental costs or simply governmental costs, expenditures for amortization of debts, and expenditures for accumulation of special funds. When classified with reference to the authorizations of appropriation acts, they are referred to as budget expenditures and non-budget expenditures.

MUNICIPAL GOVERNMENTAL COSTS.—The term "expenditures for municipal governmental costs," or, more briefly, "municipal governmental costs," is employed in this report as a generic designation of the expenditures, or costs and losses of municipalities, (1) for providing the urban communities to which they relate with the services for rendering which the municipalities are organized and maintained, (2) for the use of credit capital, and (3) for acquiring or constructing the permanent properties or public improvements employed in providing services. After the introduction of such ledger adjustments as may be required, *the governmental costs of a municipality for a given fiscal year* are its expenses, interest, and outlays for that year.

MUNICIPAL EXPENSES.—Municipal expenses are the expenditures from which no permanent or subsequently convertible values are received. The most important of such expenses are (1) the costs of municipalities for maintaining services; (2) the losses of municipalities because of neglect, defalcation, and other wrongful acts of employees and by bank failures; (3) depreciation or decrease in the value of municipal properties and public improvements due to waste, wear, and obsolescence; and (4) all other expenditures, other than interest on municipal debts, which, like those specifically mentioned in (1), (2), and (3), increase the liabilities of municipalities without increasing their assets, or decrease the amounts of their assets or the value of their properties and public improvements without also decreasing their liabilities. Municipal expenses such as those referred to after (1) are here called *municipal budget expenses*, since they are the only municipal expenses for which provision is ordinarily made in the appropriation acts of American municipalities. *The expenses of a municipality for a given fiscal year* are those expenses that become enforceable claims or that otherwise accrue during that year. They include (1) its expenses for services employed or utilized, materials consumed, and property rented during the year; and (2) its expenses due to losses sustained and depreciation suffered during the year.

Municipal expenses should be fully differentiated from municipal expenditures of which they constitute only a part, otherwise the term will be used with two or more different meanings, including those assigned to the terms "municipal expenditures," "municipal expenses," and "municipal budget expenses."

CLASSES OF MUNICIPAL EXPENSES.—Municipal expenses may be classified as governmental, commercial, and trust expenses.

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Municipal governmental expenses is the designation applied to the costs of maintaining municipal governments, protecting person, property, and health, providing social necessities, promoting the general economic welfare, caring for the dependent and defective, restraining and punishing the delinquent, bettering social conditions, promoting education, research, literature, and art, providing for recreation, conducting municipal enterprises, caring for productive properties, managing investments, negotiating loans, and performing other services and carrying on other activities for which the government has authority, together with all judgments against and all losses of the city due to the mistakes, neglect, defalcation, and other acts of municipal employees, and all municipal losses due to bank failures and other causes.

Municipal commercial expenses is the designation given to (1) the expenses of municipalities for operating and maintaining departments or enterprises, such as municipal water-supply systems and gas-supply systems, for the purpose of providing the inhabitants with public utilities or services, such as are usually furnished by private corporations, together with the losses and depreciation incident to such operation and maintenance; and (2) the expenses incident to the management of properties, other than assets of sinking funds and public trust funds for municipal uses, held as investments.

Municipal trust expenses is the descriptive term used in referring to commercial and noncommercial expenses of municipalities which accrue in administering the trusts assumed by them and in caring for and maintaining property left to them in trust for specified purposes and uses.

CLASSIFICATION OF EXPENSES FOR MUNICIPAL STATISTICS.—In the census statistics payments for expenses are classified according to function under two principal headings: "Expenses of general departments" and "Expenses of public service enterprises." The two groups of expenses which result from this classification are further divided and subdivided, one by departmental function and the other by character of enterprise, this being the method of classification that provides cities with data for cost accounting, or accounting to determine the economy and efficiency of municipal administration.

EXPENSES OF GENERAL DEPARTMENTS.—Under this heading are tabulated in this report all payments for municipal expenses other than those for the operation and maintenance of public service enterprises. These expenses are segregated into principal groups according to departmental function. The expenses included in these principal groups are subdivided into a number of subordinate groups, each including all the expenses for a certain general departmental purpose, or functional activity. The reports and accounts of individual cities should further classify these expenses so as to show the cost of administration, operation, and maintenance for each and every distinct functional activity of each department of the city government.

EXPENSES OF PUBLIC SERVICE ENTERPRISES.—Under this general title are included the expenses of operating and maintaining water-supply and gas-supply systems, electric light and power systems, markets, and all other enterprises operated and maintained to supply the inhabitants with public utilities or services.

MUNICIPAL INTEREST.—Municipal interest on public debts, or municipal interest as it is more frequently spoken of in this report, is the cost to municipalities for the use of credit capital. In its statistics of payments for interest, which are the only statistics of interest contained in this report, municipal interest is segregated in two ways: (1) Into that which is paid on funded and floating debts, on special assessment loans, and on other debts; and (2) that which is paid on debts of the city corporation, school districts, and other divisions of the city government. *The interest of a municipality for a given fiscal year* is that which has accrued or become an actual or enforceable liability of the municipality during that year.

MUNICIPAL OUTLAYS.—Municipal outlays are the costs of properties, including land, buildings, and equipment, and public improvements more or less permanent in character which are acquired or constructed by municipalities for use in the exercise of their municipal functions or in connection with the business enterprises undertaken by them. *The outlays of a municipality for a given fiscal year* are the costs of its permanent properties and public improvements which by the terms of contracts or otherwise have become demand liabilities of the municipality during the year.

In the statistics of governmental-cost payments for outlays, which are the only statistics of municipal outlays contained in this report, municipal outlays are segregated, substantially as has been described above for municipal expenses, into three principal classes, with the designations "Outlays for general departments," "Outlays for public service enterprises," and "Outlays for municipal service enterprises," the first of these classes being subdivided into principal groups, as in the case of expenses, and the two others into classes according to the enterprise to which they relate.

MUNICIPAL LEDGER ADJUSTMENTS.—The term "municipal ledger adjustments" is one here used in referring to the debit and credit entries that are required in the case of city accounts kept on the basis of accrued revenues and expenditures which record (1) the changes in the budget surplus or deficit during a fiscal period that have been effected at the option of the accounting officers by adjustments not properly at-

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tributable to the period, and (2) the miscellaneous losses and gains not classed as expenses or revenues. The most important municipal ledger adjustments are those made (1) to correct the amounts erroneously entered in previous years in such expense accounts as those with depreciation, losses through defalcation, bank failures, and bad debts, and in such revenue accounts as those with uncollected taxes and special assessments; and (2) to take account of the original sale of city debt obligations or their purchase for cancellation, at amounts above or below their face value.

MUNICIPAL EXPENSE LEDGER ADJUSTMENTS.—Municipal expense ledger adjustments include the debit and credit entries in ledger balancing accounts that, like expenses, represent decreases in municipal assets that are not accompanied with decreases in municipal liabilities, or represent increases in municipal liabilities that are not accompanied with increases in municipal assets, or at least are not so shown in the accounts, as in the case of discounts allowed on original sales of city debt obligations, or premiums paid on such obligations purchased for cancellation.

MUNICIPAL EXPENDITURES FOR AMORTIZATION OF DEBTS.—The foregoing term is a designation applied to payments of municipalities from their general treasuries or from sinking funds for the redemption or final satisfaction of debt obligations. In budget accounts and summaries the term is ordinarily used as the exclusive designation of payments made for the redemption of bonds and long-term debt obligations other than those issued in anticipation of the current levies of property tax. In this report it is used in referring to all payments for the redemption of municipal indebtedness, unless otherwise specifically stated.

MUNICIPAL EXPENDITURES FOR ACCUMULATION OF SPECIAL FUNDS.—In their budgets most cities make provision for increasing the assets of their sinking and public trust funds either by payments from the general treasury to those funds or by the accumulated earnings of those funds. The additions last mentioned are usually authorized by general laws, although they are sometimes specifically stated in the appropriation acts. All amounts added to the assets of these specified funds by either method above mentioned are referred to as municipal expenditures for accumulation of special funds.

MUNICIPAL BUDGET EXPENDITURES.—The term "municipal budget expenditures" is applicable to all expenditures authorized by municipal budgets. They seldom include depreciation and kindred expenses that are not met by the payment of money or its equivalent. Municipal budget expenditures may be arranged in three groups designated as municipal revenue expenditures, municipal special assessment expenditures, and municipal bond expenditures.

Municipal revenue expenditures or charges are the budget expenditures of municipalities that by the terms of appropriation acts and other legislation are paid or payable from ordinary revenues.

Municipal special assessment expenditures or charges are the budget expenditures of municipalities that are met from special assessments or from bonds or certificates of indebtedness that are ultimately to be redeemed from special assessments.

Municipal bond expenditures or charges are the budget expenditures of municipalities that are financed or are to be financed by the issue of long-term bonds other than those payable from special assessments.

MUNICIPAL NONBUDGET EXPENDITURES.—This term is applicable to the expenditures of municipalities that represent depreciation in the value of their properties and public improvements, and other expenses for which no provisions are made in appropriation acts.

RESOURCES FOR MEETING MUNICIPAL EXPENDITURES.—The resources or pecuniary means upon which municipalities rely or of which they make use in meeting their expenditures are revenues, borrowings, and accumulated funds.

MUNICIPAL REVENUES.—Municipal revenues are the moneys and other wealth received by or placed to the credit of cities and other municipalities for governmental purposes that increase their assets without increasing their debt liabilities, or that decrease their debt liabilities without decreasing their assets. The aggregate of these moneys and other wealth constitutes the *revenue* of the municipality, while the portion of such wealth derived from a single source, as poll taxes, fines, or fees, is properly spoken of as *a municipal revenue*. *The revenue of a municipality for a given fiscal year* is the net amount that accrues from revenue sources *for* that year. It includes (1) the taxes levied in accordance with the city's financial program or budget, to meet its governmental costs during that year, whether such revenues are recorded on the tax lists in that or some other year; (2) the special assessments levied for the given year, or otherwise made legally available for use during that year; (3) the revenues earned *during* the year by the operation of public service enterprises, the management of public properties and investments, the loaning of money and leasing of properties, and the performance of services; (4) revenues like subventions, which are legally due and receivable during the year: and (5) other amounts received or placed to the credit of the municipality during the year that increased its assets without increasing its liabilities, or that decreased its liabilities without also decreasing its assets. Whether the general property tax for a specified fiscal year is the result of the levy made in the current year or in the preceding year depends upon the laws in force in such city with reference to the time for assessing and levying the tax, or entering the same on the tax books, and that for preparing the budget.

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In some cities, notably those of the state of Ohio, the tax is levied, and in part collected, before the opening of the fiscal year to which it relates, while in others, notably in Chicago and other cities in Illinois, it is levied so late in the fiscal year that the tax does not become due and collectible until some months after the beginning of the succeeding year.

CLASSES OF REVENUES REFERRED TO IN TEXT.—In the text of this report municipal revenues are given certain descriptive designations. The most important of these are commercial revenues, trust revenues, ordinary revenues, and extraordinary revenues.

Municipal commercial revenues is the term employed in this report in referring to revenues obtained by city and other municipalities by methods and under conditions which are similar to those which prevail in private enterprises. They comprise the revenues derived from the operation of productive enterprises, properties, and investments, including interest and rents.

Municipal trust revenues is the designation here applied to all commercial and noncommercial revenues which are received for specified purposes, or subject to specified conditions.

Municipal ordinary revenues is a generic term employed in this report, as it is in the printed reports of many American cities, in referring to all municipal revenues other than special assessments. In this report it is used primarily as a budget accounting term rather than one of general municipal accounting.

Municipal extraordinary revenues is a specific designation employed in this report in referring to special assessments. It is here used as a municipal budget accounting term.

CLASSIFICATION OF REVENUES FOR MUNICIPAL STATISTICS.—In the census statistics, receipts from municipal revenues are classified according to source under headings which are the designations of particular revenues or specific groups of revenues and also by division of the city government for which they are received. The most important of the municipal revenues are specifically mentioned and described in the paragraphs which follow.

TAXES AND THE SOVEREIGN POWER OF TAXATION.—In the broad significance of the word, *taxes* are amounts of money, other wealth, or services which, by virtue of that sovereign power of a nation or a state, generally spoken of as the taxing power, are exacted for the support of governments, for meeting general public needs, and for other governmental purposes. *The sovereign power of taxation*, by virtue of which taxes in this broad sense of the word are exacted, includes the power to prescribe the conditions under which persons and corporations may engage in business and business activities, receive franchises, and enjoy common-law rights and privileges, and also the power to prescribe the conditions under which they may take and hold title to real and other property. Exercising that power, nations and states may take away from the owners of property the legal title to lands and chattels if taxes on the same are not paid when due, and may take away from persons following given occupations or businesses, holding certain franchises or enjoying specified privileges, the right to follow, hold, or enjoy the same unless, or until, the tax is paid for that special occupation, business, franchise, or privilege.

The sovereign power of taxation is by the courts and many writers on public finance differentiated into the so-called "taxing power" and "police power," the first including the power to raise revenue and the second the power of social, industrial, and economic regulation and control. This difference has been evolved by the courts in their efforts to reconcile or adjust the revenue-producing laws as enacted by the legislatures of the several states to the different constitutional provisions of those states. The great differences which exist in the constitutional and statutory provisions under which the cities covered by this report derive their revenues render it impossible, however, for the Bureau of the Census to use this differentiation as the basis of any classification of revenue, and hence it employs the phrases "the taxing power" and "the police power" only for purposes of reference and for more exact description of certain revenues.

SUBJECTS, OBJECTS, AND METHODS OF TAXATION.—Considered as exacted under the sovereign power of taxation, taxes may be levied upon every person, natural and corporate, and with reference to every object to which the legislative power of the Nation or state extends; but the subject and object of taxation and the amounts of taxes levied upon each at any given time are always determined by public needs and public policy with reference to the conservation of order in political society, the encouragement of industry, and the discouragement of pernicious employment and injurious business or other activities. The revenues exacted under the sovereign power of taxation may be levied and collected by any method that may be adopted by the legislative authority of the Nation or state under which it is exacted.

CLASSIFICATION OF TAXES.—In exacting revenues under the sovereign power of taxation, governments may levy and collect the same (1) without reference to any actual or assumed measurable benefits conferred upon or services performed for the taxpayer or any actual or assumed burdens imposed upon the general public by the subject or object of taxation; (2) with reference to some actual or assumed measurable benefit conferred upon or services performed for the taxpayer, including actual or assumed measurable increase in the value of his property; (3) with reference

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to some actual or assumed expense or burden imposed upon the general community by reason of the subject or object of taxation; or (4) with reference to some actual or assumed violation of law.

Recognizing the four distinct sets of circumstances or conditions under which compulsory revenues are levied, many writers on public finance use the word "taxes" as the exclusive designation of the revenues obtained as stated in (1), employ the terms "fees" and "special assessments" as the designation of those obtained as described in (2) and (3), and classify those referred to under (4) as "fines" or "penalties." In its classification of the municipal revenues exacted under the so-called taxing and police powers the Bureau of the Census employs the theoretical classification above referred to as far as practicable. Revenues levied and collected with reference to property as described under (1) have been separated from those levied and collected as described under (2). When thus separated revenues such as those described under (1) are called property taxes, and the others are called special assessment or betterment taxes. In the tabulation of compulsory revenues other than those exacted with reference to property, it is impossible to differentiate that portion of such revenues which was obtained under conditions stated in (1) from that secured under conditions described in (2), (3), and (4).

The Bureau of the Census has been unable, therefore, to employ a classification which would show for revenues other than property taxes and special assessments the relative amounts of revenue which are collected with and those collected without reference to benefits received or burdens imposed. For this reason the word "taxes" is used in this report as the generic designation of all compulsory revenues other than fines and special assessments, but that portion of the aggregate amount of these so-called taxes which is obtained in connection with the issuance of a license or permit is tabulated separately.

In this report the revenues tabulated as taxes, in addition to being classified as above described with reference to the issue of a license or permit in connection with their collection, are classified with reference to the objects taxed. Thus classified, they are tabulated as belonging to four principal classes: (1) Property taxes, (2) poll or personal taxes, (3) business taxes, and (4) nonbusiness license taxes.

PROPERTY TAXES.—Property taxes are taxes upon the property of persons, natural and corporate. Under the existing laws in the United States property taxes are universally levied without reference to benefits conferred upon or enjoyed by the tax-paying property owner.

Most property taxes are apportioned according to the value of the properties upon which or by reason of which they are levied, and in so far as they are thus apportioned they are properly spoken of as *ad valorem taxes*. Others not thus apportioned are generally called *specific taxes*. Property taxes are readily separable into two groups—the general property tax and special property taxes.

The general property tax is the common designation of all direct taxes upon real property and taxes upon other property which are apportioned and levied by substantially the same methods employed in apportioning and levying taxes upon privately owned real property. Receipts from the general property tax form the largest portion of the revenue receipts of most American cities.

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

Special property taxes are those direct taxes levied upon property which are assessed, levied, and collected by methods that are not generally applied in the case of privately owned real property. As such taxes the Bureau of the Census includes all taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or of both corporate stock and indebtedness, or upon any basis other than the valuation of all property of the corporation; taxes upon savings banks and kindred corporations, which are levied in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the basis of the valuations of their policies. Special property taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record (as in New York), and taxes on investments, choses in action, bonds and notes for specified periods of time (as in Connecticut), and on corporation bonds held by residents (as in Pennsylvania), and all specific taxes upon property, as taxes upon land 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 OR PERSONAL TAXES.—Under the term "poll or personal taxes" the Bureau of the Census includes all exactions by the government from private individuals which are levied without regard to the property or income of the taxpayer. These taxes comprise (1) all so-called poll or capitation taxes, whether levied in specified amounts upon all males of specified ages or levied as *quasi* property taxes based upon an arbi-

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trary valuation of polls; (2) all so-called poll taxes graded in amounts according to occupations; and (3) all exactions of personal service, as work upon highways or elsewhere, whether classed in local statutes as taxes or otherwise. Poll or personal taxes graded according to occupation may, with propriety, be called "occupation poll taxes." These are to be distinguished from business taxes, since they are levied primarily upon persons and not upon the business or business activity from which the taxpayer secures an income.

BUSINESS TAXES.—Business taxes are taxes upon business and business activities exacted from persons natural and corporate (1) in proportion to the volume of their business, (2) by reason of the business in which they are engaged, or (3) by reason of some business activity which constitutes a part of their business. Business taxes as here defined may be levied with or without reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers, or special expenses imposed by them upon the government. Classified with reference to the issuance of a license or permit at the time of their collection, these taxes fall into two classes, called license and nonlicense business taxes.

License business taxes are taxes exacted in connection with the issuance of a written instrument called a license or permit, which authorizes the licensee to engage in some specified business or business activity. *Nonlicense business taxes* are business taxes exacted without the issuance of a license.

NONBUSINESS LICENSE TAXES.—Nonbusiness license taxes are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issuance of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers. The receipts from these taxes are segregated for the purpose of this report into three classes, and are tabulated as taxes paid by persons granted (1) dog licenses, (2) general licenses, and (3) permits.

License taxes on dogs include all taxes which are collected from the owners of dogs in connection with the issue of licenses or permits to keep such animals for a specified period of time, generally a year.

General license taxes include all nonbusiness license taxes that are collected in connection with the issuance of licenses or permits other than for keeping dogs, which are granted for a specified period of time, as a year, month, or day. Among taxes of this kind are those collected from persons owning or operating vehicles, including automobiles and bicycles, irrespective of whether these vehicles are used for business or pleasure.

Permit taxes include all nonbusiness taxes that are collected in connection with the issuance of so-called licenses or permits which are granted for some specified act or transaction, as marriage licenses or permits, and departmental permits, such as those authorizing the connecting of houses with sewers and water pipes. It should be noted in this connection, however, that nonbusiness license taxes collected by public service enterprises in connection with the issue of permits by them are included for accounting purposes with revenue receipts from those enterprises, although, like other revenue obtained in connection with the issue of permits, they are permit taxes.

SPECIAL ASSESSMENTS.—Special assessments are proportional contributions of wealth levied against land and collected from its owners and occupants to defray the costs of specified public improvements made, or of specified public services supplied, in the interest of the general public. Special assessments like taxes, are levied and collected under the sovereign powers of the state, generally called taxing and police powers, but under very different conditions and subject to the application of widely different principles, as may be noted from the following comparisons based upon court decisions:

1. Taxes upon property are levied for the purpose of raising revenue (1) for meeting the general costs of government, (2) for providing for all general public needs, and (3) for other governmental purposes; and the only benefit which taxpayers in the United States at present receive is as members of organized society. The individual taxpayer is therefore poorer, in a sense, by reason of the payment. Special assessments are levied only for the purpose of providing for specified general public needs, and, in theory at least, do not leave the property owners who pay their assessments any the poorer, since they are fully compensated by the benefits conferred upon them by the improvements or by the services for which the assessments are levied.

2. Taxes may be levied upon personal as well as real property, and upon person, business, occupation, franchise, privilege, and right; but special assessments are levied upon land alone.

3. A tax is levied on the whole, or with reference to the whole, of a known political subdivision, as a state, county, city, town, or school district, or some special subdivision thereof or some special class of property therein, while a special assessment is levied on the property situated in a district created for the express purpose of a levy, and possessing no other function or even existence than to include the thing upon which the levy is made.

4. Certain properties may be specifically exempt from property taxes on account of their public character or from considerations of public policy, but no property is thus exempt from special assessments.

5. Receipts from taxes may be expended for any purpose or object for which the taxing authority may

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make appropriations; but receipts from special assessments may be expended only for those public improvements and public services from which an exceptional and plainly perceived benefit ensues to the property or to the occupant of the property upon which they are imposed.

6. Taxes are a continuing burden of recurrent charges which must be collected at stated short intervals, while special assessments are levied only occasionally, being exceptional both as to time and locality.

SPECIAL CHARGES FOR OUTLAYS.—Special charges for outlays differ from special assessments for outlays only in the method of collection. Receipts from this source represent compensation to the city for installing and constructing improvements, where the collection is made otherwise than through the tax-collecting agency.

FINES AND FORFEITS.—*Fines* are amounts of wealth exacted from individuals, firms, and corporations under the sovereign power of inflicting punishment as penalties for violation of law, while *forfeits* are amounts accruing to governments in accordance with the terms of contracts as penalties for nonobservance of such contracts. Forfeits of one class, however, are received in lieu of fines and are classified as such. These are deposits exacted to guarantee the appearance of the depositor before a court. They, in a sense, are paid to bind the agreement to thus appear; but as the amount usually approximates the fine that would be imposed in case of appearance and conviction, their forfeiture relates them more nearly to fines than to the usual forfeits for nonobservance of contracts. Receipts from fines, like receipts from taxes, are what writers on public finance call "compulsory revenues," while those from commercial forfeits belong to the class called "contractual."

ESCHEATS.—Escheats are amounts of money received from the disposal of property the owners of which can not be ascertained or located.

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

DONATIONS AND GIFTS.—Donations and gifts are gratuitous contributions made by private individuals and corporations to governments. The Bureau of the Census uses the term *donations* in referring to those contributions from private sources which are for the establishment or maintenance of almhouses, hospitals, infirmaries, libraries, and kindred institutions, and applies the designation *gifts* to all other contributions by private individuals and corporations to governments.

PENSION ASSESSMENTS.—Pension assessments, as the Bureau of the Census uses the term, are amounts of money collected from policemen, firemen, teachers, and other governmental employees toward the payment of pensions and the maintenance of pension funds in the interest of the classes of employees contributing. Pension assessments are always received subject to conditions, and thus always constitute trust revenues.

FEES AND CHARGES.—When first used in private business the word "fee" was the designation of the compensation exacted for a service performed or work done, and the word "charge" was the designation of a burden imposed. In private business the word "fee" to-day retains its earlier significance, although it is most frequently applied to the compensation for the service of a physician, lawyer, or other professional person; but the word "charge" has come to have the same general meaning as "fee," although it is applied most frequently to the compensation rendered for a service performed, work done, or something sold.

When first used in governmental business the word "fee" was employed with the significance which it had in private business, but it soon began to be used also as the designation of an amount exacted by absolute rulers by virtue of what is now called the taxing power, under the fiction that it was compensation for a special service rendered or a special benefit conferred in the form of a privilege or right that the tax payer was permitted to enjoy or exercise. In modern statutes the word "fee" is used with both of these meanings.

Municipal compulsory revenues, called "fees," which are levied and collected by virtue of the so-called taxing or police powers, are in this report tabulated as "taxes," for reasons already stated. Those revenues which are tabulated as "fees" represent the actual compensation for *something done*, as distinguished from payments for the *privilege or right of doing something*.

The Bureau of the Census specifically applies the term *fees* to amounts collected as compensation for such services as are performed only by governments, while it uses the word *charges* as the designation of amounts collected as compensation for governmental services that are similar in character to those performed by one individual for another. The amount of a governmental fee is usually established by statute, and the fee is generally collected in advance. On the other hand, a governmental charge can be definitely determined only upon completion of the work or service, and advance payment for such work or service, if made at all, is made only to guarantee the costs when determined.

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Charges are differentiated from special assessments by the following characteristics: A charge is the compensation for something done by governmental employees for the benefit of a particular individual, and in determining its amount no consideration is taken of any service performed for another, or the cost of any public improvement made or service rendered to the general public, or in behalf of the people in a given territory. In contrast, *a special assessment* paid by a given individual always represents a portion of the cost of some public improvement or service which is levied on all the land of a given territory. The difference can best be illustrated by the following concrete cases:

If in one portion of its territory a city constructs a sewer or sidewalk or lays a water pipe for one or more squares and apportions the whole or a part of the cost to the property benefited, the amount so apportioned constitutes a special assessment, while if a given individual owning or occupying land outside the line of sewer or water pipe authorized, or in front of which no sidewalks have been ordered, petitions to have his land connected with the sewer or water main or to have sidewalks laid in front of the same, and the city complies with his petition and makes the improvements requested and the petitioner reimburses the city wholly or in part for the improvement made, the payment is here called a charge and not a special assessment.

Further, if a city assumes the task of removing the snow from the sidewalks or the rubbish from private premises in any portion of its territory and reimburses itself for the cost by a proportional levy upon those benefited by the service, the amounts levied upon the property benefited are special assessments. If, however, the city makes it obligatory upon all owners or occupiers of land to clear the snow from the walks and remove rubbish from their premises, and, in default of compliance by a particular owner or occupier, does the work and collects the cost by a levy against the land, the amount collected is a charge and not a special assessment or tax.

Tolls.—The term "tolls" is the designation given to charges made for passing over bridges or traveling over roads.

Rates.—The term "rates" is the generic designation generally applied to the revenues of water-supply, gas-supply, and electric-light systems and similar enterprises, which they earn by furnishing or supplying their respective utilities.

Rates and tolls are in reality but charges of certain classes of enterprises, which are given special names. The names thus given and the classification of these revenues employed in this report are never modified by the method adopted for enforcing payment. In some cities unless the rates of water-supply and gas-supply systems and similar enterprises are promptly paid they are made a lien upon the real property to the occupant of which water, gas, or electric current is furnished, and the amount is placed on the tax roll and collected with taxes. This is a lien, as the courts have decided, securing the payment of the debt by the individual property owner for the "rate" or "charge" for the service furnished, and not a tax.

HIGHWAY PRIVILEGE DUES.—Highway privilege dues is the generic designation applied by the Bureau of the Census to amounts of money received by cities as compensation for special privileges in, upon, under, or over the public highways granted to particular individuals and corporations beyond the privileges of other individuals and corporations. Some of the privileges granted for which these dues are received are privileges in, upon, under, or over highways that in the case of private realty are called *licenses*, others are rights which are most frequently spoken of as *easements*, and others, granted to public service corporations, are privileges called *franchises*. Franchises differ from the privileges granted upon realty by lease in that they are exercised under conditions that permit the use of highways by others than the recipients of the privileges. They also differ from the privileges for which license taxes are paid in that they are privileges to make certain uses of land owned by the grantor, while the privileges secured by the payment of license taxes are merely privileges to do something. Highway privilege dues differ from fees in that fees are received as compensation for services performed or rendered, while highway privilege dues are received as compensation for specified rights or privileges upon the public highways. The privileges for which these dues are collected are divided by the Bureau of the Census into two classes, major and minor.

Major highway privilege dues are amounts of money exacted as compensation for those privileges upon the highways which are exclusively enjoyed by public utility corporations and which such corporations must possess in order to carry on their business. The privileges for which these dues are received as compensation are those most generally called "franchises," and are by some writers referred to as "operating franchises," to distinguish them from "corporate franchises" or authority to exist as a corporation. These dues may with propriety be called "franchise highway privilege dues."

Minor highway privilege dues are amounts of money exacted for licenses or easements granting the use, for specified purposes, of portions of the highway or space above or below it, including the privilege of erecting awnings and signs projecting over or extending across the sidewalk or street or constructing vaults under the sidewalk or street in front of or adjoining the property owned or occupied by the grantee. Minor highway privilege dues may be collected from corporations as well as from private individuals.

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OTHER REVENUES.—Governmental revenues other than those mentioned above include interest receivable, rents, minor sales of materials and scrap, when these are offsets to governmental expenses, and the sales of utilities and products furnished by public service enterprises and municipal institutions. These governmental revenues are of the same character as similar revenues of private persons and corporations to which are given the designations mentioned. None of them require any special definition or description in this connection.

MUNICIPAL BORROWINGS.—Municipal borrowings is the generic term here used in referring to the money received by municipalities from the issuance of long-term or short-term bonds, or other municipal debt obligations. Borrowings in budget accounting are readily separable into funded, revenue, and special assessment borrowings.

Funded borrowings are the borrowings of cities represented by long-term bonds or certificates.

Revenue borrowings are the borrowings of cities which are represented by bonds and other obligations issued to secure money in anticipation of the receipt of ordinary revenues.

Special assessment borrowings are municipal borrowings represented by bonds and certificates and time warrants issued in anticipation of the collection of special assessments.

MUNICIPAL FUND ACCUMULATIONS.—Most American cities which incur indebtedness by the issue of long-term debt obligations, variously designated as "corporate stock," "bonds," and "certificates of indebtedness," provide for their final amortization through sinking fund assets accumulated for that purpose. The amounts appropriated from revenues each year to be added to the assets of sinking funds, including the earnings of the funds so added, are designated as expenditures for accumulation of special funds, or, more briefly, special fund accumulations. The same term is applied to the additions made by donations, gifts, or otherwise to public trust funds for municipal uses, and to investment funds and properties held as investments.

MUNICIPAL REVENUE LEDGER ADJUSTMENTS.—Municipal revenue ledger adjustments include the credit and debit entries in ledger balancing accounts that, like revenues, represent increases in municipal assets which are not accompanied with increases in municipal liabilities, or represent decreases in municipal liabilities which are not accompanied with decreases in municipal assets, or at least are not so shown in the accounts, as in the case of premiums received on original sales of city debt obligations, or discounts obtained in connection with the purchase of such obligations for cancellation. In practice the premiums here referred to are by American cities (1) used for meeting current expenses, (2) used for meeting the cost of constructing or acquiring the properties and public improvements for which the bond issues themselves are used, (3) reserved for meeting the first payments of the bonds on which they are premiums, or (4) transferred to sinking funds and made reserves for amortizing future debts. All of these treatments call for ledger adjustment entries, if complete accounts are kept showing the effect of current transactions upon the interests of the city as a proprietor.

MUNICIPAL RECEIPTS AND PAYMENTS.

RECEIPTS AND PAYMENTS IN CENSUS STATISTICS.—The census financial statistics of cities are, for reasons already stated, based upon, and in large part derived from, the accounts and reports of city comptrollers and treasurers or other officials discharging some or all of the duties of officials bearing such designations. These accounts, so far as they are records of financial transactions, are, with few exceptions, primarily accounts with what are called in the commercial world "receipts and payments of cash." The methods employed by the Bureau of the Census in using these accounts for the purpose of compiling comparable statistics of governmental costs have already been described at length. By these methods certain receipts and payments not recorded in cash accounts are included in the statistics presented in this report. The character of the receipts and payments thus included is described in the paragraphs which follow.

RECEIPTS.—In accounts, receipts are amounts of money, bills receivable, land, materials other than money, and services that in the conduct of business are received by or placed at the disposal of or to the credit of the recipient for his own use or benefit, or for the use or benefit of another. Receipts recorded in so-called cash accounts are called *cash receipts*.

PAYMENTS.—In accounts, payments are amounts of money, bills payable, land, materials other than money, and services that in the conduct of business are paid, delivered, or transferred in the settlement of claims against or for the final discharge of the debt obligations of the payer, or for his use, benefit, or credit. Payments recorded in so-called cash accounts are called *cash payments*.

MUNICIPAL RECEIPTS AND PAYMENTS.—Municipal receipts and municipal payments are the receipts and payments recorded in the accounts of cities and other municipalities.

PRIMARY CLASSIFICATION OF MUNICIPAL RECEIPTS AND PAYMENTS.—The primaryclassification of municipal receipts and payments made use of in this report is one which segregates receipts with reference to revenues, and payments with reference to governmental costs. When thus classified, municipal receipts are separable into revenue receipts and nonrevenue receipts, and municipal payments into governmental-cost payments and nongovernmental-cost payments.

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Municipal revenue receipts.—The term "municipal revenue receipts" is applied to the receipts of cities and other municipalities on revenue account, less amounts which have been returned or are to be returned by reason of error or otherwise. The amounts so returned or to be returned should be recorded as payments in the same accounts with the revenue receipts. Such receipts and the counterbalancing payments are called in this report *counterbalancing receipts* and *payments. The municipal revenue receipts of a given fiscal year* included by the Bureau of the Census in its financial statistics of municipalities comprise (1) amounts on revenue account recorded in local cash accounts during the year, and (2) amounts of similar receipts which the Bureau of the Census combines with the recorded cash receipts for the purpose of compiling more comparable statistics of revenue receipts and governmental-cost payments. (For details of these added receipts, and of receipts recorded in local revenue accounts but omitted from the so-called revenue receipts of this report, see the paragraphs of this introduction under the headings "Different methods of accounting for interdepartmental services," "Faulty accounting for interest chargeable as outlay or expense," "Lack of proper accounts with materials and supplies," and "Collection of state and county revenues by different governmental units.")

Municipal nonrevenue receipts.—The term "municipal nonrevenue receipts" is here applied to all receipts of cities and other municipalities other than municipal revenue receipts as previously defined. The *municipal nonrevenue receipts of a given fiscal year* included by the Bureau of the Census in its financial statistics of municipalities comprise (*a*) all receipts recorded during the year in so-called cash accounts of the municipalities from (1) sales of investment, (2) sales of supplies which have been purchased for sale, (3) sales of municipal securities, (4) transactions other than sales of municipal securities which increased municipal indebtedness, and (5) counterbalancing receipts, such as those mentioned in preceding paragraphs; together with (*b*) receipts during the year of services the costs of which have been included among the expenses and outlays of the year, as has been described on preceding pages under the titles "Exclusive use of cash accounts by comptrollers and treasurers" and "Lack of proper accounts with materials and supplies."

Municipal governmental-cost payments.—The term "municipal governmental-cost payments" is applied to the payments of cities and other municipalities for their governmental costs, or for their expenses, interest, and outlays, less amounts which have been returned or are to be returned by reason of error or otherwise. The amounts so returned or to be returned should always be recorded as receipts in the same accounts with governmental-cost payments, and the payments and counterbalancing receipts are in this report called *counterbalancing payments and receipts. The municipal governmental-cost payments of a given fiscal year* included by the Bureau of the Census in its financial statistics of municipalities comprise (1) the amounts recorded in local cash accounts of the comptrollers, or other officials acting as comptrollers, as paid during the year in settlement of claims of the current year on account of expenses, interest, and outlays, including payments for materials and supplies used during the year; (2) the amounts recorded in the same accounts as paid during the succeeding years in settlement of the expenses, interest, and outlays for the given year; (3) payments recorded in the local cash accounts of city controlling officers in preceding years, equal in amount to the excess of the value of materials and supplies charged during the year as expenses and outlays over the payments of the year for new materials and supplies; and (4) payments for interdepartmental services not recorded in local cash accounts. The payments mentioned after (1) and (2) are in most cases equal in amount to payments recorded in warrant registers, and differ from them only to the extent that some payments are made without the issuance of a warrant or order, as has already been explained. With that exception those payments may be called "warrant payments" as well as "cash payments." The Bureau of the Census combines the payments mentioned in (3) and (4) with those mentioned in (1) and (2), and, for the purpose of presenting more comparable statistics of governmental-cost payments, omits from the so-called governmental-cost payments of this report certain payments recorded in local expense accounts, as has been explained on preceding pages under the captions "Lack of proper accounts with materials and supplies," "Different methods of account for interdepartmental services," "Faulty accounting for interest chargeable as outlay or expense," and "Collection of state and county revenues by different governmental units."

Municipal nongovernmental-cost payments.—The term "municipal nongovernmental-cost payments" is applied to all payments of cities and other municipalities other than municipal governmental-cost payments as previously described. *The municipal nongovernmental-cost payments of a given fiscal year* included by the Bureau of the Census in its financial statistics of municipalities comprise all cash or warrant payments recorded during the year in the accounts of municipalities for (1) the purchase of investments; (2) the purchase of supplies in excess of those used or sold; (3) the final payment of municipal debt obligations in the form of bonds, notes, warrants, and audited claims; and (4) counterbalancing payments such as those described in preceding paragraphs which are recorded in revenue and governmental-cost payment accounts.

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SIGNIFICANCE OF PRIMARY CLASSIFICATION OF MUNICIPAL RECEIPTS AND PAYMENTS.—The segregation of municipal receipts into revenue and nonrevenue receipts and of municipal payments into governmental-cost and nongovernmental-cost payments is of great significance, since it permits the preparation of summaries of financial transactions that show the excess of revenue receipts over the expenses and interest for meeting which they are provided, or the reverse, and the excess of governmental-cost payments over revenue receipts, or the reverse.

SECONDARY CLASSIFICATION OF MUNICIPAL RECEIPTS AND PAYMENTS.—Another classification of municipal receipts and payments made use of in this report is one which separates the receipts into those called "receipts from the public" and "transfer receipts" and the payments into "payments to the public" and "transfer payments."

Municipal receipts from the public.—The term "municipal receipts from the public" is the designation applied in this report to receipts from private persons and corporations, and from states, counties, and other civil divisions by cities and other municipalities for (1) their governmental uses and purposes, and (2) for the use, benefit, or credit of other civil divisions or of private persons or corporations. *The municipal receipts from the public for a given fiscal year* included by the Bureau of the Census in its financial statistics of municipalities comprise (1) all receipts by cities and other municipalities from other civil divisions and from private individuals and corporations that during the given year are recorded in the so-called cash accounts of the officials of the various divisions of the government of the municipality; and (2) receipts during the year or in former years of materials and supplies, and receipts during the year of services the costs of which are included by the Bureau of the Census as expenses and outlays of the year, but which are represented at the close of the year by unpaid warrants, orders, audits, claims, or judgments.

Municipal payments to the public.—Municipal payments to the public comprise the payments by cities and other municipalities to private persons and corporations and to other civil divisions of cash or of warrants, orders, bonds, notes, judgments, and other bills payable in settlement or adjustment of claims against or in final satisfaction of the debt obligations of the municipalities, or of any of the divisions of their governments, or for their use or benefit. *The municipal payments to the public for a given fiscal year* included by the Bureau of the Census in its financial statistics of municipalities comprise (1) cash paid during the year to private persons and corporations and to other civil divisions in settlement of claims against the municipality or one of the divisions of its government, or for its use or benefit; (2) cash paid to such persons, corporations, and divisions during the year in final satisfaction of warrants, orders, and other bills payable of the given year or of any preceding year; (3) warrants and other bills payable issued, delivered, transferred, or entered of record during the year or during the succeeding year in settlement of the claims of private persons and corporations and other civil divisions against the municipality, or one of the divisions of its government, which arose or accrued during the given year. It should be noted in this connection that the only payments such as those mentioned in (3) as being issued, delivered, transferred, or entered of record during the succeeding year that are included in these statistics are those of warrants and orders in settlement of claims audited during the year that were issued in the succeeding year, and of warrants and orders that were issued by cities that held their books open for a limited period after the close of the fiscal year to make a complete statement of the governmental costs of that year, as described on a former page under the title "Auditing claims after the close of the year to which they relate."

MUNICIPAL TRANSFER RECEIPTS AND PAYMENTS.—The transfer of cash or its equivalent from one division, fund, enterprise, department, office, or account of the municipality to another requires two entries, one recording the payment and the other recording the receipt. As this transaction merely alters the allocation of cash or its equivalent and in no way affects the amount in possession of the municipality, such payments and receipts are to be distinguished from those transactions which increase or decrease the amount of cash or its equivalent in the possession of the municipality. *The municipal transfer receipts and payments for a given year* included by the Bureau of the Census in its financial statistics of municipalites are amounts representing (1) *service transfers,* which are amounts paid as expenses or outlays by one department or enterprise to another from which it receives services or rents quarters; (2) *interest transfers,* which represent payments on account of interest made by one fund to another; (3) *investment transfers,* which represent payments made by one fund to another in exchange for investments purchased; and (4) *general transfers,* which are amounts of cash placed to the credit of one independently administered fund by another, where the transaction is not dependent upon services rendered or required because of any interfund obligation. These four classes of transfers are more fully described in the paragraphs which follow.

Service transfer receipts and payments.—When one department of the city compensates another for services by the payment of cash or the transfer of credit, the transaction is designated by the Bureau of the Census as a *service transfer,* and the resulting entries record, therefore, a service transfer payment and a service transfer receipt. The receipts

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and payments of this character that are included in the statistics of this report grow out of transactions that result in the payment of cash or transfer of credit (1) by a department to a public service enterprise, (2) by a public service enterprise to a department, (3) by one public service enterprise to another, (4) by a department to a charitable or correctional institution or to the recreational service, and (5) by a department to an investment enterprise or to a fund for rental of quarters.

Interest transfer receipts and payments.—When the city corporation or a division of the city or municipality makes a payment to one of its funds on account of interest on municipal securities or debt obligations held by that fund, the transaction is designated by the Bureau of the Census as an *interest transfer*, and the resulting entries record, therefore, an interest transfer payment and an interest transfer receipt.

Investment transfer receipts and payments.—The transfer of investments from the city corporation or a division of the municipality to one of its funds, from such a fund to the city or division, or from one fund to another requires a payment entry on the books of the city corporation or of the division or fund purchasing the securities and a receipt entry on the books of the city corporation or of the division or fund which parts with the securities. The transaction is designated by the Bureau of the Census as an *investment transfer*, and the resulting entries record, therefore, an investment transfer payment and an investment transfer receipt.

General transfer receipts and payments.—The transfer of cash or its equivalent from one independently administered division or fund to another is designated by the Bureau of the Census as a *general transfer* in all cases where the transaction is not associated with the performance of services, the payment of interest on securities, the purchase of securities, or the use of rented quarters. Such transactions result, therefore, in the recording of general transfer receipts and general transfer payments.

Although general transfers do not yield data of statistical value, their amounts are included in this report for the reason that without them it would not be possible to present balanced statements of the transactions of the individual divisions and funds of the municipality. Their character is, in this particular, quite different from similar transfers between accounts of the same fund, which are not included in the statistics published by the Bureau of the Census because the receipts and payments growing out of them balance each other within the fund and their inclusion would serve no statistical purpose.

MUNICIPAL ASSETS, PROPERTIES, PUBLIC IMPROVEMENTS, LIABILITIES, AND PROPRIETARY INTERESTS.

MUNICIPAL ASSETS.—The term "municipal assets" is the designation employed by the Bureau of the Census in referring to the cash and other wealth in the possession of cities and other municipalities, or at their disposal, which have been acquired or provided for meeting their governmental costs, for investment, and for paying debts, including those which have been incurred by the acceptance of private or public trusts. The cash and other wealth that constitute governmental assets as here defined are sometimes referred to as *funds*. This meaning of the word *funds* is to be distinguished from that of the word *fund* in the singular, and also in the plural, as the designation of an amount of money or other wealth available for a specified purpose.

MUNICIPAL PROPERTIES.—The term "municipal properties" is the designation employed by the Bureau of the Census in referring to land used by cities and other municipalities for governmental purposes, to buildings and other more or less permanent structures on said land (other than those called public improvements), and to furniture, tools, apparatus, and other equipment having a life in service of more than one year.

These properties are further classified as productive and nonproductive. *Municipal productive properties* include the land, buildings, structures, furniture, machinery, tools, and other equipment used by cities and other municipalities in connection with the operation of their public service enterprises or investment enterprises. All other properties of municipalities are spoken of as *municipal nonproductive properties*.

MUNICIPAL PUBLIC IMPROVEMENTS.—No statistics of the values of the public improvements of cities appear in this report, for the reason that the data that can be secured pertaining thereto are not deemed sufficiently accurate. The discussion which follows will, it is hoped, assist to a clearer understanding of the subject and a realization upon the part of city officials of the importance of accurate accounts of municipal governments with the values of their public improvements.

The term "municipal public improvements" is the term employed by the Bureau of the Census as the designation of those permanent structures used by cities and other municipalities for community purposes which have a value in use but not in exchange, and whose value in use is reflected in the enhanced value of the property of private persons and corporations. They are separable into three classes—municipal highway improvements, municipal sewers, and other municipal public improvements.

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Municipal highway improvements is the designation used in speaking of the structures and other improvements upon the land belonging to cities and other municipalities which are employed for highway purposes, including pavements, sidewalks, curbs, bridges, tunnels, grades, and fills for highway purposes, but not structures for public service enterprises, such as railroads, street railways, and revenue-earning canals. Under the designation *municipal sewers* are included not only the structures bearing that name, but all structures, such as manholes and catch basins, forming parts or accessories of sewer systems, and also all drainage canals and open drains. Under the designation *other municipal public improvements* the Bureau of the Census includes such public structures as retaining walls, unproductive docks and wharves, and unproductive waterways.

ACCOUNTS WITH ASSETS, PROPERTIES, AND PUBLIC IMPROVEMENTS.—When the accounts of governments with the value of their properties and public improvements are property kept, they contain approximately correct statements of their value in use as determined either by their original cost or the cost of their replacement, less depreciation. When, however, these accounts are improperly kept, they lose much of their accounting and administrative importance and can not be taken as a basis for a correct judgment concerning the financial condition of governments or the results of governmental methods of constructing and financing improvements.

Few cities have trustworthy records of the cost or present value of their properties; a still smaller number have trustworthy records of the original cost of their public improvements or data for estimating the present cost of replacing them, and few prepare any trustworthy estimates of the probable amount to be realized from their uncollected revenues. Some improvement has been made, however, in this branch of accounting during the last few years. Of the factors bringing about this improvement, one of the most potent has been the repeated attempts made by the Bureau of the Census to secure correct information with reference to the value of governmental properties and public improvements. As a result of the progress made in this field of accounting, the statistics of the value of governmental properties are more trustworthy than formerly, although they are still far from perfect. Unfortunately, the same statement does not apply to the statistics of public improvements, the publication of which can not be resumed until such time as the accounts of the cities justify it.

Statistics of uncollected revenues have not been included in the reports of this series, since the data obtained with reference to this class of municipal assets have not been deemed sufficiently trustworthy to warrant publication, and this extension of census statistics of assets, properties, and public improvements is therefore deferred until approximately correct statements of these values shall have been prepared by the cities.

DEBTS OR DEBT LIABILITIES.—In the accounts of private individuals and corporations, and also in those of governments, the most important items listed in balance sheets under the term "liabilities" are obligations arising from advances or loans, usually spoken of as debts or debt liabilities. The debts of private individuals, corporations, and governments are separable into those called "contract" and "fiduciary," according as they are founded on or arise from simple contract, or from some trust or confidence imposed upon the debtor. The greater portion of debts arise from contract, and call for no special explanation or discussion in this connection. The character of those created by assuming trusts can best be stated by defining trusts and their principal classes.

Trusts are the obligations to hold, use, or expend money or wealth in the interest of specified persons, or for specified purposes or objects, and may be grouped into two general classes: (1) Obligations or responsibilities which are strictly trusts in the legal sense of the word; and (2) obligations or responsibilities in the nature of trusts which involve the relation of agent and principal, such as those arising in the case of a city acting as agent for the state or other civil division. The trusts belonging to the first class are of two kinds, private and public.

Private trusts are those which concern individuals and families and are limited in duration. They are obligations and responsibilities to hold or use specified amounts of money or other wealth in the interests of specified individuals, or to expend such wealth in their interests or at their behest, or in accordance with the specified conditions of the trust.

Public or charitable trusts are those which are established for the benefit of the public at large or of some designated portion of the public, such as the young, the poor, or the defective. The acceptance of a trust of this kind creates an obligation to expend specified amounts of money or other wealth for specified objects or purposes, or the responsibility for holding the same in the interest of such objects and purposes.

All public or charitable trusts assumed by private individuals and corporations and all *quasi* trusts assumed by them when acting as agent create fiduciary debts which are scheduled as such in balance sheets. It is otherwise with municipal and other governments. The only municipal trusts that give rise to fiduciary debts are private trusts, the *quasi* trusts arising from agency transactions, and a class of public trusts to which the Bureau of the Census gives the designation *public trusts for nonmunicipal uses* or public trusts for objects and purposes for which the municipality has no authority to make appropria-

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tions. Public trusts assumed by municipalities for objects and purposes for which the municipality has authority to make appropriations are here called *public trusts for municipal uses*. The amount of the obligations created by accepting these trusts should be shown in balance sheets after the title "Reserves," the definition of which is given under the heading "Municipal proprietary interests," at the close of this introduction.

MUNICIPAL DEBTS OR DEBT LIABILITIES.—Municipal debts or debt liabilities are the amounts of money or of property or services expressed in terms of money which the municipalities owe, or are under obligation to pay, deliver, or render. They include, in addition to the debts arising from contracts, the fiduciary debts above described.

Municipal debts may be evidenced by written instruments, such as those called bonds, certificates of indebtedness, mortgages, notes payable, warrants payable, audits payable, or by decrees of courts called judgments. Further, some municipal debts, like private debts, are represented by accounts without the issue of any formal instrument acknowledging the indebtedness. The terms *bonds* and *certificates of indebtedness* are generally applied to all written instruments evidencing municipal liabilities given under the seal of the city or other municipality issuing them. These instruments are generally given specific names when the money for redeeming them is to be obtained from certain specified sources. Thus bonds and certificates of indebtedness to be redeemed from the proceeds of special assessments are called *special assessment bonds* or *special assessment certificates*; and instruments given as evidence of debts to be paid from the current tax levy are called *revenue bonds, anticipation tax bonds, anticipation tax warrants, warrants*, and kindred designations. Instruments evidencing municipal indebtedness less formal than those mentioned above are called *notes payable, warrants payable*, and *audits payable*. Liabilities recorded only in books of account are called *accounts payable*, and those evidenced by the decisions of courts are called *judgments*.

The debts or debt liabilities of municipalities, when classified with reference to creditor, are here called actual and nominal debts or debt liabilities; classified according to the provision made for meeting them, they are called current, fixed, and floating debt liabilities; and classified according to the time when due and payable, they are called due and demand debt liabilities, debt liabilities not due, and unadjusted debt liabilities and claims.

The actual debts or debt liabilities of municipalities are the amounts of money, or of property or services expressed in terms of money, which cities and other municipalities are under obligation to pay or render to private persons and corporations and to other civil divisions.

The nominal debts or debt liabilities of municipalities are (1) the amounts which cities and other municipalities owe to their funds, departments, or enterprises, or which one of their funds, departments, or enterprises owes or is under obligation to pay to another; (2) debts and debt liabilities which under specified circumstances, or subject to specified conditions, municipalities may be called upon to pay, deliver, or render in the future, but for the payment, delivery, or rendering of which there are no present obligations; and (3) other debts or debt liabilities of municipalities represented by credit entries in liability accounts that are balanced by identical debit entries in asset and other accounts. The nominal liabilities of municipalities which do not represent amounts which are present obligations to pay or render, but which under certain circumstances may become such obligations, are generally called *contingent debts or contingent debt liabilities*.

The fixed or funded debts of municipalities are those debts or debt liabilities of cities that are evidenced by bonds or certificates of indebtedness which have a number of years to run, or upon which interest is to be paid in perpetuity, but for the amortization of which no assets other than those of sinking funds have been specifically provided or appropriated. Governments at one time applied the term "funded debts" only to those of their debts for whose amortization sinking fund provisions had been made; but at present the term is used more or less interchangeably with "fixed debts" in speaking of the debts evidenced by the long-term bonds and certificates of indebtedness specifically mentioned above.

The floating debts or floating debt liabilities of municipalities are those debts or debt obligations of cities and other municipalities for the payment of which there is no cash in the treasury, or other assets specifically provided and available for meeting them when due. Under this heading the Bureau of the Census includes for this report (1) all debts evidenced by special assessment certificates, revenue bonds, warrants, and accounts payable that have been incurred in excess of the amounts received or receivable on account of the levies of special assessments and general property taxes provided for redeeming them; (2) all debts evidenced by special assessment bonds to be redeemed from the levies of a succeeding year; (3) all debts evidenced by short-term bonds to be redeemed from the proceeds of long-term debt obligations; (4) all judgments outstanding; (5) all indebtedness to public trust funds not evidenced by formal bonds or certificates of indebtedness; (6) all mortgages; (7) all liabilities growing out of the relation of agent and principal or the acceptance of private trusts where no assets to meet them are in the treasury; and (8) all debts or debt liabilities which have a number of years to run and which are not evidenced by bonds or certificates of indebtedness.

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The current debts or current debt liabilities of municipalities are the debts or debt liabilities of cities and other municipalities for the payment or redemption of which provision is fully made by cash on hand, by revenues (including special assessments) levied but uncollected, or by other current assets provided and appropriated for the specific purpose of their payment and redemption. The current liabilities of cities and other municipalities are separable into those evidenced by special assessment certificates, revenue bonds, warrants, and similar instruments, and the fiduciary debts arising from the acceptance of private trusts for nonmunicipal uses and from acting as agent for other civil divisions.

The current debts evidenced by *special assessment certificates* are those which will be redeemed from the proceeds of special assessments that have been levied and collected or are to be collected. The current debts evidenced by *revenue bonds* and by *warrants* and *accounts payable* are those which will be redeemed from the proceeds of the general property taxes already levied, or from cash or other assets from the city treasuries, and the *current fiduciary debts* are those arising from the acceptance of private trusts and public trusts for nonmunicipal uses, and those arising from acting as agent, for meeting which the city has cash in the treasury.

GROSS AND NET DEBTS.—The term *gross debt* or *gross indebtedness* is employed in this report as the designation of the aggregate of all outstanding obligations, including funded, floating, and current indebtedness, and the term *net debt* or *net indebtedness* is used as the designation of the gross debt less the assets specifically appropriated for meeting them. The amount of that indebtedness as shown for the individual cities included in this report is computed in each case by subtracting from the total funded and floating debt the amount of all sinking fund assets less those provided for the payment of special assessment debt. It is assumed that the current debt is balanced by the current assets. This method of computing net debt or net indebtedness secures only approximately correct statements, owing to the fact that the current assets are not always identical with current debts; but until cities generally provide more accurate statements of the value of such current assets as uncollected taxes and uncollected special assessments, no more accurate or comparable figures of net indebtedness are practicable for all cities.

MUNICIPAL PROPRIETARY INTERESTS.—Municipal proprietary interests is the designation here applied to the excess of the value of municipal assets, properties, and public improvements over the amount of the municipal indebtedness. This excess, having all been obtained from revenues, may with propriety be spoken of as *the municipal revenue accumulation.* Municipal proprietary interests, or revenue accumulations, are of two distinct kinds—the reserved and the free or unreserved.

Municipal reserves is the designation given by accountants to the *reserved proprietary interest of municipalities.* These reserves are of several distinct classes, each bearing a descriptive designation. The most important of these classes are (1) *sinking fund reserves,* or proprietary interests, which represent assets that have been set aside or reserved for the final amortization of debts; (2) *public trust reserves,* or proprietary interests, which represent (*a*) assets that have been received and must be expended for specified purposes or the income of which must be so expended, and (*b*) real property that has been acquired under conditions that require its use for specified purposes; (3) *appropriation reserves or budget reserves,* or proprietary interests, that represent assets that must be expended for the purposes stated in appropriation acts; and (4) *reserves for contingencies,* or proprietary interests, which represent assets that have been set aside in special funds, or otherwise appropriated, to meet specified future contingencies, such as losses by fire, bad debts, bad investments, or depreciation.

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DESCRIPTION OF GENERAL TABLES.

NUMBER AND CHARACTER OF GENERAL TABLES.

The statistics of this report relate to 224 incorporated cities, the incorporated towns of West Hoboken, N. J., and Brookline, Mass., and the borough of Norristown, Pa., each of which had, at the middle of the fiscal year 1918, an estimated population of over 30,000. For convenience all of these municipalities are, in this report, referred to as cities.

These statistics are presented in 30 general tables and in the supplementary tables and statements contained in the accompanying text. General Table 1 gives certain statistics relating to the population and area of the cities covered by this report. Tables 2 to 23 summarize and give in detail the receipts and payments. Table 2 is a summary of all receipts classified as revenue and nonrevenue and of all payments classified as governmental-cost and nongovernmental-cost. It also contains a statement of the cash balances at the beginning and close of the year. Table 3 summarizes the revenue receipts and governmental-cost payments by divisions of the city government, and makes certain comparisons between those receipts and payments. Table 4 presents per capita averages and Table 5 the per cent distribution of the receipts and payments shown in Table 3. Tables 6 to 10, inclusive, present detailed statistics relating to revenue receipts, and Tables 11, 14, 15, and 16 give detailed statistics relating to governmental-cost payments. Table 12 summarizes certain groups of these payments and presents per capita averages therefor, and Table 13 gives the per cent distribution of these payments. Table 17 summarizes the nonrevenue receipts and nongovernmental-cost payments, and Tables 18 to 20 present details of such receipts and payments. Table 21 gives the date of the close of the fiscal year of the various divisions and funds of the government of the cities covered by the report, and also the revenue and nonrevenue and the governmental-cost and nongovernmental-cost payments of these divisions and funds and their cash balances at the beginning and close of the year. Tables 22 and 23 contain supplemental statistics of receipts and payments of sinking and public trust funds. Tables 24 and 25 relate to the assets of cities and the value of their permanent properties, and Tables 26 to 29 relate to municipal indebtedness. Table 30 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 5 principal groups, for each of which, as well as for the entire 227 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; and 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 224 of the 227 municipalities covered by this report the years in which they were organized as cities. In the same column are given for West Hoboken, N. J., and Brookline, Mass., the years in which they were organized as towns and for Norristown, Pa., the year in which it was organized as a borough.

Population.—Except as indicated by footnotes, the population in 1919 shown for each of the municipalities covered by the report is its estimated population as of the middle of the fiscal year reported, the date of which is shown in the preceding column. For certain cities no estimates of population were made, the enumerated populations of January 1, 1920, being used for the purposes of this report. Either these cities showed an actual decrease in population since the enumeration of April 15, 1910, or an increase due only to annexations of territory.

The estimated population at the middle of the year is used as the basis of per capita data presented in other 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.

In separate columns are shown the population of each city as enumerated at the decennial census of January 1, 1920, that of April 15, 1910, and that of June 1, 1900. The estimates of population shown in this table for 1919, in the case of cities which have the same territorial area as in 1910, are based upon the assumption that the increase in the population of the municipality during the period from the date of estimate, the middle of the fiscal year reported, to January 1, 1920, was at the same rate as the increase between the census enumeration of April 15, 1910, and that of January 1, 1920. In computing the estimates for a city whose territorial area has been enlarged or diminished since the Federal census of 1910, the enumerated or estimated population of the annexed or detached territory has been taken into consideration.

Area.—The area shown for the municipalities covered by the report are as of July 1, 1919.

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TABLE 2.

Summary of all receipts and payments.—Table 2 presents for the municipalities covered by this report 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 other than receipts in error and accrued interest received on the original issue of city debt obligations. In the second column for receipts are summarized all other receipts under the heading "Nonrevenue." In the column for payments headed "Governmental-cost" are summarized all amounts recorded in the books of the several cities as having been paid on account of expenses, interest, and outlays, other than payments in error, payments of accrued interest on investments purchased, and payments for outlays balanced by amounts credited in outlay accounts. In the second column for payments are summarized all other payments under the heading "Nongovernmental-cost." The receipts and payments summarized as here stated are given in considerable detail in Tables 3 and 17 and with other details in text Tables VI and VII on pages 45 to 47.

Summary of cash balances.—The cash in the possession of the 227 municipalities increased during the year from $305,666,630 to $310,506,954, an increase of $4,840,324, or 1.6 per cent. Of the individual cities, 124 reported an increase during the year of cash on hand and 103 reported a decrease. Such part of the increase in the cash of any city as is due to the accumulation of money obtained by the issue of long-term obligations for the acquisition and construction of municipal properties and public improvements imposes upon the city an interest burden that should be avoided when possible. Under existing statutes in a number of states the sale of bonds to the full amount of a contemplated outlay must precede the beginning of the work, but there is a growing movement for the enactment of laws that relieve the cities of this excessive interest burden by providing for the sale of bonds as the work progresses.

TABLE 3.

Summary of revenue receipts and governmental-cost payments.—Table 3 is designed to present for each municipality covered by this report a summary of the results or outcome of its financial transactions, so far as such summaries can be presented in the form of exhibits of receipts and payments. The classes of receipts and payments included in the table are those described in the introduction and in the text of Table 2 as revenue receipts and governmental-cost payments, the revenue receipts being classified in the table as obtained from the various kinds of taxes and other revenues, and the governmental-cost payments as paid for expenses, interest, and outlays.

Summary of net and transfer revenue receipts and governmental-cost payments.—The totals of Table 3 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 enterprise, department, fund, or account from another. In Table VI, which follows, the total revenue receipts of Table 3 are separated into net, or actual, and transfer revenue receipts, and the payments of Table 3 are in like manner separated into net and transfer governmental-cost payments.

City number	**Table VI** CITY.	REVENUE RECEIPTS.		GOVERNMENTAL-COST PAYMENTS.	
		Net.	Transfer.	Net.	Transfer.
	Grand total	$1,192,920,422	$31,192,292	$1,201,923,310	$31,188,525
	Group I	601,063,355	22,026,510	584,793,486	22,026,582
	Group II	168,937,139	2,711,241	171,681,989	2,707,879
	Group III	205,209,223	3,597,600	226,120,678	3,598,531
	Group IV	120,696,673	1,543,795	125,611,569	1,542,963
	Group V	97,014,032	1,313,146	93,715,588	1,312,570
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.				
1	New York, N. Y.	$245,292,365	$13,901,104	$232,061,926	$13,901,104
2	Chicago, Ill.	95,897,419	2,706,171	93,515,758	2,706,171
3	Philadelphia, Pa.	62,930,131	1,504,449	67,027,257	1,504,449
4	Detroit, Mich.	32,611,813	304,590	34,738,091	304,662
5	Cleveland, Ohio	26,560,616	353,109	29,605,245	353,109
6	St. Louis, Mo.	25,291,609	134,439	24,186,215	134,439
7	Boston, Mass.	41,867,674	1,628,705	37,042,131	1,628,705
8	Baltimore, Md.	18,599,960	944,460	16,372,767	944,460
9	Pittsburgh, Pa.	25,857,892	125,323	25,527,430	125,323
10	Los Angeles, Calif.	26,153,876	424,160	24,716,666	424,160
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.				
11	San Francisco, Calif.	$19,640,312	$44,462	$19,772,014	$44,462
12	Buffalo, N. Y.	21,677,406	304,892	20,542,196	304,892
13	Milwaukee, Wis.	16,811,753	185,036	17,039,705	185,036
14	Washington, D. C.	19,388,597	21,992	16,951,921	21,992
15	Newark, N. J.	16,876,523	683,266	19,306,045	679,904
16	Cincinnati, Ohio	16,095,036	677,250	16,497,961	677,250
17	New Orleans, La.	6,664,023	84,472	10,122,409	84,472
18	Minneapolis, Minn.	13,172,392	140,721	12,926,595	140,721
19	Kansas City, Mo.	13,604,555	94,610	13,051,591	94,610
20	Seattle, Wash.	18,480,015	474,540	18,884,243	474,540
21	Indianapolis, Ind.	6,526,527	.....	6,587,309	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.				
22	Jersey City, N. J.	$9,529,425	$375,575	$12,207,246	$375,575
23	Rochester, N. Y.	9,431,094	86,243	11,044,567	86,243
24	Portland, Oreg.	12,352,025	117,237	11,391,585	117,237
25	Denver, Colo.	7,954,064	34,988	20,620,683	34,988
26	Providence, R. I.	7,497,305	406,902	7,049,229	406,902
27	Louisville, Ky.	6,232,423	39,646	5,671,941	39,646
28	Toledo, Ohio	5,917,684	163,755	5,996,865	163,755
29	St. Paul, Minn.	6,817,659	205,532	7,070,831	205,532
30	Columbus, Ohio	5,581,695	509,992	6,567,930	509,992
31	Oakland, Calif.	5,882,229	7,200	5,382,149	7,200
32	Atlanta, Ga.	4,380,570	5,646	3,994,052	5,646
33	Akron, Ohio	3,853,341	50,789	4,874,263	50,789
34	Omaha, Nebr.	5,692,676	196,331	6,671,371	196,331
35	Worcester, Mass.	6,209,301	189,057	5,449,540	189,057
36	Birmingham, Ala.	2,817,520	40,005	2,472,995	40,005
37	Richmond, Va.	4,800,060	199,001	4,546,137	199,932
38	Syracuse, N. Y.	4,954,976	397	5,192,539	397
39	New Haven, Conn.	3,638,478	3,160	4,351,254	3,160
40	San Antonio, Tex.	3,052,313	11,770	3,171,627	11,770
41	Dayton, Ohio	4,293,727	44,368	4,508,880	44,368
42	Memphis, Tenn.	3,659,193	2,442	3,959,508	2,442
43	Bridgeport, Conn.	4,560,580	28,450	6,888,158	28,450
44	Scranton, Pa.	2,503,247	4,629	2,342,492	4,629
45	Grand Rapids, Mich.	3,621,440	31,500	3,379,626	31,500
46	Paterson, N. J.	2,671,378	50,084	3,394,220	50,084
47	Hartford, Conn.	5,113,047	34,795	6,150,667	34,795
48	Dallas, Tex.	4,004,947	145,558	3,999,416	145,558
49	Youngstown, Ohio	2,690,450	21,627	3,252,359	21,627
50	Springfield, Mass.	4,787,256	23,858	5,319,565	23,858
51	Houston, Tex.	3,685,938	74,765	3,248,545	74,765
52	Des Moines, Iowa	4,095,397	228	4,717,060	228
53	Fall River, Mass.	3,513,363	13,196	2,983,154	13,196
54	New Bedford, Mass.	4,035,131	46,903	4,055,171	46,903
55	Nashville, Tenn.	2,740,687	7,558	2,289,662	7,558
56	Trenton, N. J.	2,615,710	71,163	2,984,732	71,163

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City number.	Table VI—Con. CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL-COST PAYMENTS. Net.	GOVERNMENTAL-COST PAYMENTS. Transfer.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—continued.				
57	Salt Lake City, Utah	$3,928,570	$4,792	$3,316,043	$4,792
58	Camden, N. J.	2,557,877	81,996	2,452,157	81,996
59	Norfolk, Va.	2,850,568	108,662	3,162,442	108,662
60	Albany, N. Y.	3,786,515	22,236	3,472,536	22,236
61	Lowell, Mass.	2,998,761	16,915	3,021,549	16,915
62	Cambridge, Mass.	4,324,089	42,303	4,020,229	42,303
63	Reading, Pa.	1,564,883	17,066	1,596,037	17,066
64	Wilmington, Del.	2,189,284	4,274	2,026,763	4,274
65	Spokane, Wash.	3,766,984	29,449	3,347,655	29,449
66	Fort Worth, Tex.	2,055,363	25,557	2,505,248	25,557
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.				
67	Kansas City, Kans.	$2,777,556	$127,258	$2,997,819	$127,258
68	Lynn, Mass.	2,722,352	31,629	2,328,996	31,629
69	Yonkers, N. Y.	4,337,247	9,412	4,345,792	9,412
70	Duluth, Minn.	3,246,005	22,303	3,188,055	22,190
71	Tacoma, Wash.	3,892,057	127,226	3,548,630	127,226
72	Lawrence, Mass.	2,359,854	23,020	2,449,687	23,020
73	Elizabeth, N. J.	1,865,901	67,874	1,587,105	67,874
74	Utica, N. Y.	2,054,327	8,770	1,939,308	8,770
75	Somerville, Mass.	2,404,861	269	2,196,717	269
76	Erie, Pa.	2,042,478	9,313	2,634,256	9,313
77	Waterbury, Conn.	2,309,065	5,902	3,336,969	5,902
78	Oklahoma City, Okla.	2,494,833	15,246	2,665,990	15,246
79	Schenectady, N. Y.	3,953,281	20,878	2,518,581	20,878
80	Flint, Mich.	1,931,886	29,535	2,529,148	29,535
81	Fort Wayne, Ind.	1,849,252	93,680	1,894,683	94,633
82	Evansville, Ind.	1,550,608	5,640	1,411,880	5,640
83	Savannah, Ga.	1,710,105	6,113	1,540,166	6,113
84	St. Joseph, Mo.	1,814,177	723	1,574,849	723
85	Jacksonville, Fla.	2,464,726	136,637	2,559,220	136,637
86	Manchester, N. H.	1,567,832	27,039	1,465,449	27,039
87	Canton, Ohio.	1,763,321	19,612	2,056,708	19,612
88	Peoria, Ill.	1,705,132	6,417	1,527,580	6,417
89	Harrisburg, Pa.	1,529,153	10,311	1,584,189	10,311
90	Knoxville, Tenn.	1,402,743	.....	2,446,181	.....
91	Bayonne, N. J.	2,371,551	14,612	4,480,121	14,612
92	Wilkes-Barre, Pa.	1,336,645	1,344	1,316,728	1,344
93	Troy, N. Y.	2,147,388	1,519	1,810,464	1,519
94	Allentown, Pa.	1,224,034	5,548	1,356,153	5,548
95	El Paso, Tex.	1,685,736	65,148	1,576,418	64,248
96	San Diego, Calif.	3,468,047	40,296	3,056,190	40,296
97	Wichita, Kans.	1,732,562	.....	1,960,727	.....
98	South Bend, Ind.	1,651,729	3,538	1,819,788	3,538
99	Sioux City, Iowa.	1,737,934	80	1,689,498	80
100	Hoboken, N. J.	2,069,379	19,634	2,727,961	19,099
101	Portland, Me.	2,229,779	38,581	2,331,577	38,581
102	Charleston, S. C.	1,545,913	73,686	1,593,234	73,686
103	East St. Louis, Ill.	1,231,791	.....	1,421,181	.....
104	Terre Haute, Ind.	1,099,721	1,234	1,193,982	1,234
105	Brockton, Mass.	1,989,286	19,232	2,022,568	19,232
106	Sacramento, Calif.	2,314,215	9,898	2,648,478	9,898
107	Binghamton, N. Y.	1,640,822	1,430	1,720,903	1,430
108	Tulsa, Okla.	2,021,463	862	2,540,963	862
109	Johnstown, Pa.	1,122,138	250	1,221,432	250
110	Rockford, Ill.	1,451,600	6,372	1,487,108	6,372
111	Little Rock, Ark.	990,337	.....	1,011,277	.....
112	Passaic, N. J.	1,031,961	23,070	1,341,109	23,070
113	Pawtucket, R. I.	1,656,719	91,050	1,668,654	91,050
114	Saginaw, Mich.	1,499,828	6,560	1,178,548	6,560
115	Holyoke, Mass.	2,530,746	54,704	2,472,456	54,704
116	Altoona, Pa.	990,538	18,959	917,168	18,959
117	Mobile, Ala.	1,145,371	1,050	1,028,568	1,050
118	Springfield, Ohio.	1,286,961	10,367	1,161,069	10,367
119	Springfield, Ill.	1,521,865	37,659	1,659,817	37,659
120	New Britain, Conn.	1,415,617	7,244	1,278,416	7,244
121	Covington, Ky.	989,901	.....	1,174,035	.....
122	Chattanooga, Tenn.	1,064,671	.....	1,153,907	.....
123	Davenport, Iowa.	1,329,093	.....	1,983,098	.....
124	Lansing, Mich.	1,414,307	70,648	1,421,399	70,648
125	Berkeley, Calif.	1,389,583	.....	1,299,207	.....
126	Chester, Pa.	707,098	2,880	978,026	2,880
127	Racine, Wis.	1,308,209	3,995	1,095,096	3,995
128	Lincoln, Nebr.	1,639,034	43,258	1,451,756	43,258
129	Lancaster, Pa.	782,180	1,885	812,505	1,885
130	Haverhill, Mass.	1,471,322	11,161	1,409,207	11,161
131	Augusta, Ga.	1,481,928	7,407	1,607,245	7,170
132	Macon, Ga.	1,168,919	43,827	1,205,574	43,827
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.				
133	Atlantic City, N. J.	$2,120,457	$158,486	$2,202,103	$158,486
134	Tampa, Fla.	1,374,620	19,828	1,119,346	19,828
135	Gary, Ind.	1,317,516	.....	1,223,829	.....
136	Topeka, Kans.	1,279,898	12,805	1,080,189	12,486
137	Malden, Mass.	1,364,220	6,638	1,416,958	6,638

City number.	Table VI—Con. CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL-COST PAYMENTS. Net.	GOVERNMENTAL-COST PAYMENTS. Transfer.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—continued.				
138	Huntington, W. Va.	$990,060	.....	$882,095	.....
139	East Orange, N. J.	1,454,178	$34,215	1,389,736	$34,215
140	Niagara Falls, N. Y.	2,031,662	37,869	1,556,402	37,869
141	Kalamazoo, Mich.	1,091,309	2,038	809,482	2,038
142	Bay City, Mich.	1,174,212	50,713	995,361	50,713
143	York, Pa.	606,925	6,620	594,995	6,620
144	Roanoke, Va.	769,928	9,061	723,494	9,061
145	Jackson, Mich.	1,060,090	2,035	1,415,986	2,035
146	McKeesport, Pa.	982,522	7,692	914,711	7,692
147	Quincy, Mass.	1,635,130	20,130	1,432,809	20,130
148	Newton, Mass.	2,104,185	60,438	1,828,307	60,438
149	Charlotte, N. C.	813,547	20,228	835,024	20,228
150	Elmira, N. Y.	1,097,614	472	957,683	472
151	Cedar Rapids, Iowa	1,076,189	3,284	1,000,575	3,284
152	Pasadena, Calif.	1,825,452	93,479	1,713,169	93,479
153	New Castle, Pa.	720,936	.....	723,395	.....
154	Fresno, Calif.	1,360,110	.....	1,319,464	.....
155	Galveston, Tex.	1,464,219	1,480	1,331,974	1,480
156	Pueblo, Colo.	1,143,887	1,655	1,416,722	1,655
157	Montgomery, Ala.	941,877	.....	954,475	.....
158	Woonsocket, R. I.	821,762	83,937	1,085,691	83,937
159	Salem, Mass.	1,452,610	.....	1,305,895	.....
160	Decatur, Ill.	842,979	3,412	668,253	3,412
161	Highland Park, Mich.	1,898,932	12,762	2,104,431	12,762
162	Wheeling, W. Va.	882,578	1,471	896,542	1,471
163	Chelsea, Mass.	1,155,994	39,639	1,082,318	39,639
164	Shreveport, La.	889,712	24,421	902,445	24,421
165	Butte, Mont.	1,631,489	887	1,639,964	887
166	Mount Vernon, N. Y.	1,307,682	6,109	1,304,661	6,109
167	Winston-Salem, N. C.	859,700	2,943	1,039,717	2,943
168	Lexington, Ky.	831,304	9,740	800,847	9,740
169	Fitchburg, Mass.	1,254,585	13,298	1,177,405	13,298
170	Perth Amboy, N. J.	1,120,171	14,496	1,153,879	14,496
171	Portsmouth, Va.	495,272	.....	670,492	.....
172	Pittsfield, Mass.	1,088,819	2,383	942,193	2,383
173	Lima, Ohio.	799,284	9,980	1,251,881	9,980
174	Superior, Wis.	947,018	2,922	1,079,905	2,922
175	West Hoboken, N. J.	818,137	5,686	615,753	5,686
176	Springfield, Mo.	614,123	.....	558,043	.....
177	Everett, Mass.	1,150,627	19,888	1,046,074	19,888
178	Dubuque, Iowa.	1,186,205	1,447	744,924	1,447
179	Hamilton, Ohio.	1,068,490	13,971	1,075,569	13,971
180	Stockton, Calif.	1,573,672	.....	1,639,155	.....
181	San Jose, Calif.	750,851	.....	743,881	.....
182	Kenosha, Wis.	1,403,249	15,033	1,073,724	15,033
183	Charleston, W. Va.	828,387	12,225	769,768	12,225
184	Jamestown, N. Y.	1,139,988	52,025	1,093,624	52,025
185	Joliet, Ill.	1,135,984	13,270	1,011,094	13,270
186	Waco, Tex.	1,125,693	35,472	1,222,499	35,472
187	Taunton, Mass.	1,234,830	17,785	1,384,995	17,785
188	Madison, Wis.	1,436,683	55,901	1,394,472	55,568
189	Columbia, S. C.	790,206	29,796	850,140	29,796
190	Brookline, Mass.	2,116,772	.....	1,786,920	.....
191	Lorain, Ohio.	918,725	2,113	937,166	2,113
192	Auburn, N. Y.	1,085,320	17,313	950,509	17,313
193	Quincy, Ill.	792,553	4,381	615,163	4,400
194	Williamsport, Pa.	569,034	353	623,445	353
195	Aurora, Ill.	785,160	34,308	696,432	34,308
196	Council Bluffs, Iowa.	826,568	1,841	736,911	1,898
197	New Rochelle, N. Y.	1,426,904	3,423	1,294,305	3,423
198	Waterloo, Iowa.	815,414	1,130	903,799	1,130
199	Battle Creek, Mich.	953,302	.....	935,145	.....
200	Austin, Tex.	982,095	.....	967,563	.....
201	Poughkeepsie, N. Y.	842,688	4,272	858,601	4,272
202	Stamford, Conn.	988,815	.....	1,090,345	.....
203	East Chicago, Ind.	898,488	.....	808,813	.....
204	Amsterdam, N. Y.	738,847	.....	791,656	.....
205	Oshkosh, Wis.	784,078	31,090	778,227	31,090
206	Danville, Ill.	667,388	.....	496,872	.....
207	Easton, Pa.	476,652	136	510,381	136
208	Orange, N. J.	760,180	22,503	797,785	22,503
209	Wilmington, N. C.	712,916	382	810,371	382
210	Ogden, Utah.	788,988	1,763	960,947	1,763
211	Norristown, Pa.	289,963	2,710	234,951	2,710
212	Watertown, N. Y.	645,967	1,199	785,809	1,199
213	Waltham, Mass.	857,495	8,275	782,884	8,275
214	La Crosse, Wis.	664,287	10,205	598,661	10,205
215	Green Bay, Wis.	565,727	1,092	621,279	1,092
216	Muskogee, Okla.	862,799	27,365	815,805	27,365
217	Lynchburg, Va.	810,673	26,310	834,869	26,310
218	Joplin, Mo.	825,530	31,819	713,709	31,819
219	Newport, R. I.	936,275	504	871,581	504
220	Colorado Springs, Colo.	813,064	304	745,852	304
221	Zanesville, Ohio.	687,719	6,620	677,136	6,620
222	Newport, Ky.	512,889	.....	491,071	.....
223	Everett, Wash.	969,737	16,037	846,796	16,037
224	Newark, Ohio.	523,616	2,898	474,376	2,898
225	Bellingham, Wash.	727,549	459	670,631	459
226	Jackson, Miss.	445,405	2,211	494,243	2,211
227	Boise, Idaho.	606,691	65	536,061	65

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The amounts shown in the foregoing table as transfer revenue receipts and transfer governmental-cost payments are those which in the introduction to this report have been described as service and interest transfer receipts and payments. These receipts and payments are included with other revenue receipts and governmental-cost payments in Tables 8, 9, 10, 11, 14, 15, and 16. The amount of each of these classes of transfers is shown in Table VII, which is presented below.

The aggregate of service transfer receipts is not identical in amount with the total service transfer payments. The differences to be noted arise principally from the different fiscal years of the departments, enterprises, and funds between which the transfers took place, which cause some of the transfer receipts given in the tables to be balanced by transfer payments reported in 1918 or by those to be reported in 1920. Differences of this kind relating to service transfers are reported by Detroit, Mich.; Newark and Hoboken, N. J.; Richmond, Va.; Duluth, Minn.; Fort Wayne, Ind.; El Paso, Tex.; Augusta, Ga.; Topeka, Kans.; Madison, Wis.; Quincy, Ill.; and Council Bluffs, Iowa.

Table VII

CLASS OF RECEIPTS.	Table in which included.	Amount included.	CLASS OF PAYMENTS.	Table in which included.	Amount included.
Total	3	$31,192,292	Total	3	$31,188,525
Service transfer receipts		5,234,538	Service transfer payments		5,230,771
From services by general departments	8	961,135	For expenses of general departments	11	4,127,497
From rents	9	51,274	For expenses of public service enterprises	14	1,018,731
From services of public service enterprises	10	4,222,129	For outlays	16	84,543
Interest transfer receipts	9	25,957,754	Interest transfer payments	15	25,957,754

Divisions of the governments of cities.—As stated in the introduction to this report, American cities are very differently organized for purposes of local self-government. The governmental units of each city which have power to levy taxes and incur indebtedness are shown in Table 3, under the heading "City and division of city's government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue receipts and governmental-cost payments of all funds and accounts of that city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. For 92 of the 227 municipalities covered by this report the city corporation was the only local governmental unit. When there were additional governmental units the revenue receipts and governmental-cost payments of each unit, including all revenue receipts and governmental-cost payments of the funds and accounts belonging to such units, are shown after descriptive titles. The governmental units shown in the table, with the possible exception of some of the counties referred to in the following paragraph, all exercise municipal functions.

For 14 of the 22 cities estimated to have a population of over 300,000 at the middle of the fiscal year 1918 a percentage of the receipts and payments of the counties in which the respective cities are located, based on the ratio between the assessed valuation of the city and that of the county, has been included with the figures for the city corporation and other units of local government. This treatment seems desirable, because of the fact that in 8 of these 22 cities which in 1918 constituted Groups I and II the original county organization has been merged with that of the city. The addition of the county figures therefore placed these cities on a more comparable basis than would otherwise be the case. The cities for which a percentage of the county receipts and payments has thus been added to the city figures are Chicago, Ill.; Detroit, Mich.; Cleveland and Cincinnati, Ohio; Pittsburgh, Pa.; Los Angeles, Calif.; Buffalo, N. Y.; Milwaukee, Wis.; Newark and Jersey City, N. J.; Minneapolis, Minn.; Kansas City, Mo.; Seattle, Wash.; and Portland, Oreg.

The enumeration of January 1, 1920, on which, as has been explained in the introduction, the populations used in this report are based, showed that 2 cities, Jersey City, N. J., and Portland, Oreg., which in reality had less than 300,000 inhabitants, had been included in Group II, cities of 300,000 to 500,000, while 1 city, Indianapolis, Ind., with a population of over 300,000, had not been included in this group. For Jersey City, N. J., 89 per cent of the receipts and payments of Hudson County have been added. For Portland, Oreg., 93 per cent of the receipts and payments of Multnomah County have been added. The figures for these cities are therefore comparable with those for the cities of Groups I and II, but not with those for the cities of Group III, with one exception, nor with those of Groups IV and V. The exception mentioned is Denver, Colo., a municipality like that of New York, N. Y., and 7 others of Groups I and II, in which the county organization is merged with that of the city. The figures for this city also are comparable only with the figures for those cities to which a percentage of the receipts and payments of the county organization has been added. The figures for Indianapolis, Ind., on the other hand, a city which, according to its population, now falls into

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Group II, are comparable only with those for the cities of Group III, with which no county figures have been included or merged, and with those of Groups IV and V, since at the time the data for this report were secured this city was estimated to have a population of less than 300,000, and no information in regard to Marion County was reported.

In Pittsburgh, Pa., the city corporation and other divisions of the government of the city collected all taxes, licenses, and similar revenues accruing to the benefit of those divisions and the county collected all revenues accruing to its benefit. The same is true for Kansas City, Mo., except that the county collected the school revenues and the railroad tax. In Milwaukee, Wis., the city collected not only the revenue accruing to its benefit but also the general property and certain special taxes for the county. In Newark and Jersey City, N. J., the city collected property taxes for both itself and the county, and the county collected the bank tax for the city and subventions from the state for schools. In the other nine cities with county receipts and payments included with those of the city, as mentioned in the last paragraph, the county government collected revenues for the city corporations and other divisions of the government of the city as follows: General property taxes in Detroit, Mich., Los Angeles, Calif., and Portland, Oreg.; general property taxes and part of the special assessments in Chicago, Ill., Cleveland and Cincinnati, Ohio, Minneapolis, Minn., and Seattle, Wash.; inheritance tax, liquor licenses, and cigarette licenses in Cleveland and Cincinnati, Ohio; automobile registration, mortgage, and bank taxes in Buffalo, N. Y.; and registry tax and filing fees in Minneapolis, Minn.

For cities with county receipts and payments, Table 3 presents a correct statement of the revenue receipts of each of the divisions—city corporation, county, and school or other district—so far as such moneys were received by it, whether revenues were collected by the divisions for which they were levied or by another division.

Of the independent local governmental units reported, the school districts are the most important and numerous, being reported in 124 cities; park districts are found in 6 cities, sanitary districts and port districts in 3 cities each, and water districts in 2 cities each; a poor district, a sewer and street improvement district, a bridge district, a district for borough expenses, and a district for town expenses in 1 city each. In addition, in 6 cities—Rochester, Syracuse, Albany, Troy, Jamestown, and Amsterdam, N. Y.—certain expenses were paid through a special fund of the county government. In the case of each of these cities the county levied and collected taxes to reimburse itself for payments for the poor and the delinquent, and for other expenses charged to the city.

Where there were several independent school districts or other districts within the limits of a given city, a report was secured for each district, but the figures for the several classes of districts in each city are consolidated into a single total in Table 3. In some cities an independent school district maintains the public schools in only a part of the city, those in other parts being maintained by the city corporation. The city corporation sometimes expends money for sanitation, parks, poor relief, port improvements, bridge construction, or water supply, in addition to the payments made for the same purposes by the independent districts having these objects particularly in charge. The transactions of all the independent governmental units shown in Table 3 are analyzed and their receipts and payments added to the corresponding receipts and payments of the city corporation in making up the other financial tables of this report. Thus payments of an independent school district and of the city corporation for school expenses are consolidated in Division VII of Table 11, and all payments for school outlays are combined and appear under the appropriate heading in Table 16.

Diversity in revenue systems of the several states.—The revenues of the 227 cities covered by this report are obtained under the constitutional and statutory provisions of 41 different states and those of the District of Columbia. Under those provisions the cities of one state seldom derive their revenue receipts in the same proportion from the several sources as do the cities of other states. This condition is readily apparent from a study of Table 5.

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 realizing more money 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 outlays, 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 3 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 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 cities in which revenue receipts were greater. Of the 227 cities covered by this report, 117 realized enough from

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revenues to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying debt. The excess of revenue receipts of these 117 cities over their governmental-cost payments amounted to $50,736,421. New York, N. Y., reported the greatest excess, $13,230,439. The excess of governmental-cost payments over revenue receipts for the 110 cities reporting such excess was $59,735,542. This excess varied from $12,666,619 for Denver, Colo., to $2,459 for New Castle, Pa. The net excess of the governmental-cost payments of the 227 municipalities over their revenue receipts was $8,999,121.

Comparison of revenue receipts and payments for expenses and interest.—The last column of Table 3 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. The 227 municipalities together collected $246,903,633 more from revenue than they paid out for expenses and interest, and every city except New Orleans, La., Jersey City and Passaic, N. J., Knoxville, Tenn., and Jackson, Miss., received enough from revenues to meet its expenses and interest and to pay a portion of its outlays. The excess of payments, for expenses, interest, and outlays over revenue receipts varied greatly among the different cities, and the figures have little significance except as the *amounts* of the outlays are also taken into consideration. The excess of revenue receipts over expenses and interest for all cities was equal to 96.5 per cent of the total net payments for outlays.

In Table VIII there is presented a summary of the revenue receipts and the payments for expenses and interest, and for outlays, for groups of cities classified by the percentage that their revenue receipts for 1919 were in excess of their payments for expenses and interest.

Of the 227 municipalities covered by this report, 8—Schenectady and Niagara Falls, N. Y.; Wichita, Kans.; Dubuque, Iowa; Stockton, Calif.; Kenosha, Wis.; East Chicago, Ind.; and Danville, Ill.—reported an excess of revenue receipts over their payments for expenses and interest equal to or greater than 40 per cent of their revenue receipts. Of the $13,521,734 total revenue receipts of these cities, $2,053,118, or 15.2 per cent, was obtained from special assessments, as compared with a percentage of only 5.6 for the 227 cities, or 5.5 for the cities other than those of the special group here under consideration. The total payments of the group for expenses and interest constituted but 55.2 per cent of all their revenue receipts. It is quite noteworthy that if the other revenues of these cities had been as they were in 1919 and the cities had collected no special assessments, their revenue receipts would have exceeded their payments for expenses and interest by only 34.9 per cent of their revenue receipts. The significance of the facts to which attention is called above, as well as those shown in Table 3, can not readily be grasped unless they are considered in connection with the figures of Table 19, which shows for the several cities the receipts which increased their debt obligations and the payments which decreased such obligations.

Table VIII

GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.	Number of cities.	REVENUE RECEIPTS.		PAYMENTS FOR EXPENSES AND INTEREST.		PER CENT OF REVENUE RECEIPTS—		EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.		PAYMENTS FOR OUTLAYS.		Per cent of payments for outlays represented by excess of revenue receipts over payments for expenses and interest.
		Total.	Per capita.	Total.	Per capita.	Required for meeting expenses and interest.	Available for outlays and other purposes.	Total.	Per capita.	Total.	Per capita.	
Grand total	227	$1,224,112,714	$35.31	$977,209,081	$28.19	79.8	20.2	$246,903,613	$7.12	$255,902,754	$7.38	96.5
More than 40 per cent	8	13,521,734	35.06	7,468,680	19.37	55.2	44.8	6,053,034	15.70	3,405,745	8.83	177.7
From 30 to 40 per cent	23	224,977,697	38.07	154,351,572	26.12	68.6	31.4	70,626,125	11.95	64,700,816	10.95	109.2
From 20 to 30 per cent	82	290,331,664	32.60	220,250,750	24.73	75.9	24.1	70,080,914	7.87	74,654,596	8.38	93.9
From 10 to 20 per cent	87	637,074,118	37.36	537,166,897	31.50	84.3	15.7	99,907,221	5.86	98,264,482	5.76	101.7
Less than 10 per cent	27	58,207,501	24.11	57,971,182	24.02	99.6	0.4	236,319	0.10	14,877,115	6.16	1.6

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DIAGRAM 6.—REVENUE RECEIPTS AND PAYMENTS FOR EXPENSES AND INTEREST AND FOR OUTLAYS IN GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST: 1919.

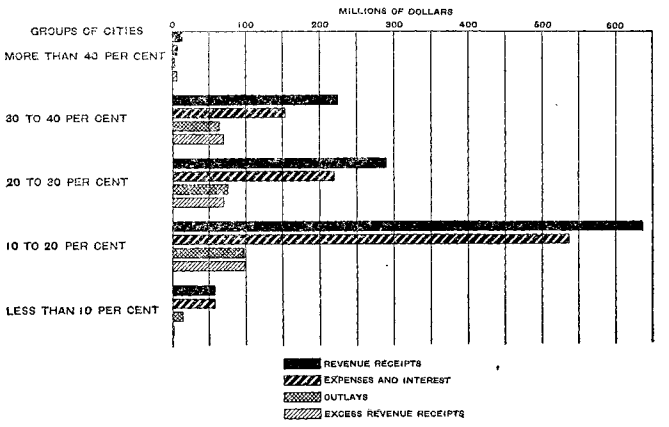
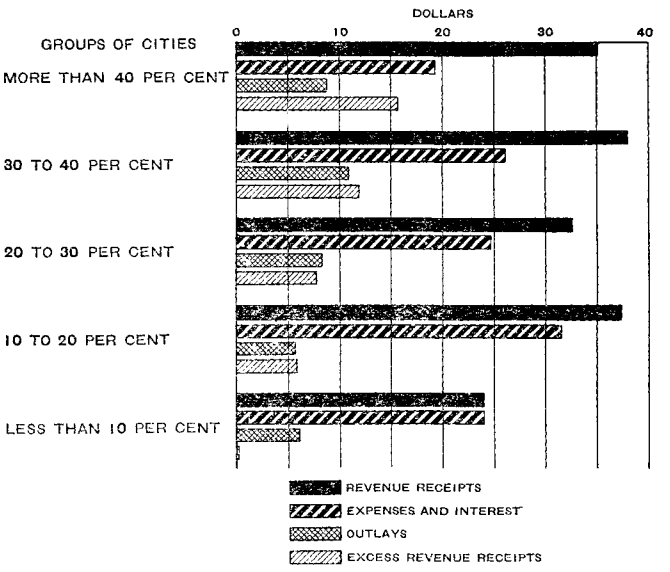


DIAGRAM 7.—PER CAPITA REVENUE RECEIPTS AND PER CAPITA PAYMENTS FOR EXPENSES AND INTEREST AND FOR OUTLAYS IN GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST: 1919.



Diagrams 6 and 7 represent graphically for the 227 cities and for the 5 groups shown in Table VIII the total and per capita revenue receipts and the total and per capita payments for expenses and interest and for outlays, in cities with specified excess of revenue receipts over payments for expenses and interest.

Table IX

YEAR.	NET REVENUE RECEIPTS.		NET GOVERNMENTAL-COST PAYMENTS.								PER CENT OF—	
			Total.		For expenses.		For interest.		For outlays.			
	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Governmental-cost payments represented by revenue receipts.	Revenue receipts represented by payments for expenses and interest.
1919	$1,103,665,750	151.3	$1,113,599,879	116.6	$756,746,923	152.8	$121,730,540	182.7	$235,122,416	36.9	99.1	79.6
1917	968,444,905	120.5	1,007,290,346	95.9	633,622,181	111.6	110,909,109	157.6	262,759,056	53.0	96.1	76.9
1915	865,270,995	97.0	996,061,502	93.7	586,790,723	96.0	103,387,342	140.1	305,883,437	77.9	86.8	79.8
1913	802,565,390	82.8	912,390,262	77.4	534,672,433	78.6	88,566,601	105.7	289,151,228	68.4	88.0	77.7
1911	751,957,728	71.2	863,996,528	68.0	486,679,596	62.6	82,165,730	90.8	295,151,202	71.9	87.0	75.6
1909	663,379,686	51.1	761,562,037	48.1	434,008,861	45.0	71,857,259	66.9	255,695,917	48.9	87.1	76.3
1907	568,778,828	29.5	691,071,411	34.4	393,022,327	31.3	59,199,783	37.5	238,849,301	39.1	82.3	79.5
1905	498,836,996	13.6	561,772,857	9.3	327,049,585	9.2	51,897,804	20.5	182,825,468	6.5	88.1	76.0
1903	439,126,753	.....	514,189,206	.....	299,402,761	.....	43,054,769	.....	171,731,676	.....	85.4	78.0

Comparative summary of net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903–1919.—Table IX shows, for specified years from 1903 to 1919, the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays for the 146 cities for which statistics are available throughout the entire period.

As shown in the foregoing table, the net revenue receipts increased in the period 1903 to 1919 from $439,126,753 to $1,103,665,750, or 151.3 per cent. During the corresponding period the percentage of increase for expenses was 152.8, for interest 182.7, and for outlays 36.9. The revenue receipts and the payments for expenses and interest for the nine years shown make an unbroken series of increases, the receipts and payments of each year being greater than in the corresponding ones in the next earlier year. 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 $1,113,599,879 in 1919, or 116.6 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.

Diagram 8 presents graphically the relative increase in 16 years of the net revenues, governmental costs, expenses, interest, and outlays of the 146 cities as shown by the figures of Table IX.

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DIAGRAM 8.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1919.

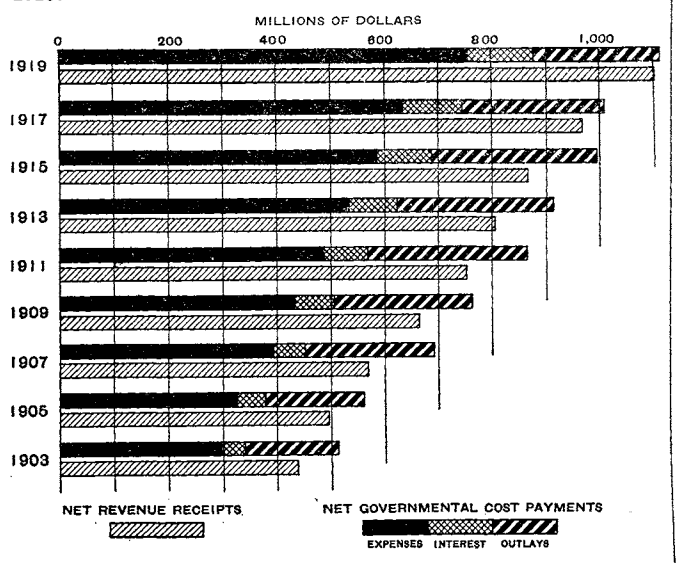


TABLE 4.

Per capita revenue receipts and governmental-cost payments.—The per capita receipts and payments of Table 4 are based on the absolute amounts shown in Table 3, which include certain transfers between enterprises, departments, and funds, but exclude receipts and payments in error and all other counterbalancing receipts and payments.

Per capita net revenue receipts and net governmental-cost payments.—The per capita figures of Table 4 exhibit with a fair degree of accuracy the relative amounts of revenue exacted by the several cities from specified sources, and also exhibit the relative governmental costs for expenses and interest, and for outlays. The totals of the revenue receipts as given in the table are not, however, in all cases correct statements of the actual average contributions of the citizens of the several cities to the costs of municipal government, since they include the transfers between departments and funds above mentioned. For a like reason, the total governmental costs are somewhat exaggerated, and the averages of the table are not absolutely correct measures of the relative costs of government as between different cities. The amounts of these transfer receipts and payments for the several cities are shown in Table VI, which also exhibits the net revenue receipts and net governmental-cost payments for each city. As presenting the most comparable figures practicable of the relative contributions to the support of city governments by the citizens of the several cities and of the relative governmental costs of those cities, the per capita net revenue receipts and governmental-cost payments of the several cities are given in Table X, which follows. The per capita figures are in all cases based upon the absolute amounts of Table VI.

Table X

City number.	CITY.	PER CAPITA NET— Revenue receipts.	PER CAPITA NET— Governmental-cost payments.
	Grand total	$34.41	$34.67
	Group I	40.39	39.30
	Group II	38.91	39.54
	Group III	28.68	31.60
	Group IV	25.90	26.96
	Group V	26.75	25.84
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.		
1	New York, N. Y.	$44.69	$42.28
2	Chicago, Ill.	36.57	35.66
3	Philadelphia, Pa.	35.34	37.64
4	Detroit, Mich.	34.60	36.86
5	Cleveland, Ohio	34.83	38.82
6	St. Louis, Mo.	33.20	31.75
7	Boston, Mass.	56.66	50.13
8	Baltimore, Md.	28.54	25.12
9	Pittsburgh, Pa.	44.66	44.09
10	Los Angeles, Calif.	47.41	44.81
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.		
11	San Francisco, Calif.	$39.36	$39.62
12	Buffalo, N. Y.	43.58	41.30
13	Milwaukee, Wis.	37.70	38.21
14	Washington, D. C.	45.45	39.74
15	Newark, N. J.	41.78	47.80
16	Cincinnati, Ohio	40.34	41.35
17	New Orleans, La.	17.54	26.64
18	Minneapolis, Minn.	35.77	35.10
19	Kansas City, Mo.	43.15	41.40
20	Seattle, Wash.	60.85	62.18
21	Indianapolis, Ind.	21.53	21.73
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.		
22	Jersey City, N. J.	$32.53	$41.67
23	Rochester, N. Y.	34.16	40.00
24	Portland, Oreg.	49.14	45.32
25	Denver, Colo.	31.85	82.57
26	Providence, R. I.	31.88	29.97
27	Louisville, Ky.	26.70	24.30
28	Toledo, Ohio	25.44	25.78
29	St. Paul, Minn.	29.45	30.54
30	Columbus, Ohio	24.42	28.73
31	Oakland, Calif.	28.07	25.69
32	Atlanta, Ga.	22.61	20.61
33	Akron, Ohio	20.53	25.97
34	Omaha, Nebr.	30.58	35.84
35	Worcester, Mass.	35.63	31.28
36	Birmingham, Ala.	16.49	14.48
37	Richmond, Va.	28.59	27.08
38	Syracuse, N. Y.	29.78	31.20
39	New Haven, Conn.	23.04	27.55
40	San Antonio, Tex.	19.81	20.58
41	Dayton, Ohio	29.00	30.45
42	Memphis, Tenn.	24.77	26.80
43	Bridgeport, Conn.	33.08	49.97
44	Scranton, Pa.	18.33	17.15
45	Grand Rapids, Mich.	26.89	25.10
46	Paterson, N. J.	19.89	25.28
47	Hartford, Conn.	38.44	46.24
48	Dallas, Tex.	30.35	30.31
49	Youngstown, Ohio	21.48	25.96
50	Springfield, Mass.	38.99	43.33
51	Houston, Tex.	30.16	26.58
52	Des Moines, Iowa	33.76	38.89
53	Fall River, Mass.	29.21	24.80
54	New Bedford, Mass.	34.43	34.60
55	Nashville, Tenn.	23.45	19.59
56	Trenton, N. J.	22.59	25.77
57	Salt Lake City, Utah	34.70	29.29
58	Camden, N. J.	22.65	21.71
59	Norfolk, Va.	25.42	28.21
60	Albany, N. Y.	33.92	31.11
61	Lowell, Mass.	26.89	27.09
62	Cambridge, Mass.	39.72	36.93
63	Reading, Pa.	14.70	14.99
64	Wilmington, Del.	20.61	19.08
65	Spokane, Wash.	36.15	32.13
66	Fort Worth, Tex.	19.94	24.31

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Table X—Continued.

City number.	CITY.	PER CAPITA NET— Revenue receipts.	PER CAPITA NET— Governmental-cost payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.		
67	Kansas City, Kans.	$28.24	$30.48
68	Lynn, Mass.	27.88	23.86
69	Yonkers, N. Y.	44.68	44.77
70	Duluth, Minn.	33.90	33.29
71	Tacoma, Wash.	41.00	37.38
72	Lawrence, Mass.	25.38	26.35
73	Elizabeth, N. J.	20.23	17.21
74	Utica, N. Y.	22.49	21.23
75	Somerville, Mass.	26.55	24.25
76	Erie, Pa.	22.87	29.49
77	Waterbury, Conn.	26.74	37.67
78	Oklahoma City, Okla.	28.20	30.13
79	Schenectady, N. Y.	45.79	29.17
80	Flint, Mich.	22.95	30.04
81	Fort Wayne, Ind.	22.22	22.77
82	Evansville, Ind.	18.68	17.01
83	Savannah, Ga.	21.35	19.23
84	St. Joseph, Mo.	23.35	20.27
85	Jacksonville, Fla.	31.77	32.98
86	Manchester, N. H.	20.38	19.05
87	Canton, Ohio	23.36	27.25
88	Peoria, Ill.	22.83	20.45
89	Harrisburg, Pa.	20.61	21.35
90	Knoxville, Tenn.	19.02	33.16
91	Bayonne, N. J.	32.28	60.97
92	Wilkes-Barre, Pa.	18.36	18.09
93	Troy, N. Y.	20.51	24.88
94	Allentown, Pa.	17.38	19.25
95	El Paso, Tex.	24.17	22.60
96	San Diego, Calif.	49.99	44.05
97	Wichita, Kans.	25.05	28.35
98	South Bend, Ind.	24.09	26.54
99	Sioux City, Iowa.	25.48	24.77
100	Hoboken, N. J.	30.36	40.02
101	Portland, Me.	33.01	34.51
102	Charleston, S. C.	23.23	23.94
103	East St. Louis, Ill.	18.81	21.71
104	Terre Haute, Ind.	16.99	18.45
105	Brockton, Mass.	30.78	31.30
106	Sacramento, Calif.	36.09	41.30
107	Binghamton, N. Y.	25.65	26.90
108	Tulsa, Okla.	31.78	39.94
109	Johnstown, Pa.	17.79	19.36
110	Rockford, Ill.	23.17	23.74
111	Little Rock, Ark.	15.83	16.17
112	Passaic, N. J.	16.53	21.48
113	Pawtucket, R. I.	26.59	26.79
114	Saginaw, Mich.	24.70	19.41
115	Holyoke, Mass.	42.32	41.35
116	Altoona, Pa.	16.77	15.53
117	Mobile, Ala.	19.51	17.52
118	Springfield, Ohio.	21.93	19.78
119	Springfield, Ill.	26.16	28.53
120	New Britain, Conn.	24.69	22.30
121	Covington, Ky.	17.43	20.67
122	Chattanooga, Tenn.	18.76	20.33
123	Davenport, Iowa.	24.12	35.99
124	Lansing, Mich.	25.96	25.09
125	Berkeley, Calif.	25.59	23.93
126	Chester, Pa.	13.05	18.05
127	Racine, Wis.	24.18	20.24
128	Lincoln, Nebr.	31.04	27.50
129	Lancaster, Pa.	14.90	15.48
130	Haverhill, Mass.	28.09	26.91
131	Augusta, Ga.	28.60	31.02
132	Macon, Ga.	22.84	23.56
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.		
133	Atlantic City, N. J.	$42.43	$44.06
134	Tampa, Fla.	27.54	22.42
135	Gary, Ind.	26.68	24.78
136	Topeka, Kans.	26.10	22.03
137	Malden, Mass.	28.20	29.29
138	Huntington, W. Va.	20.58	18.34
139	East Orange, N. J.	30.24	28.90
140	Niagara Falls, N. Y.	42.66	32.68
141	Kalamazoo, Mich.	23.02	17.08
142	Bay City, Mich.	24.82	21.04
143	York, Pa.	12.89	12.64
144	Roanoke, Va.	16.64	15.64
145	Jackson, Mich.	23.17	30.95
146	McKeesport, Pa.	21.61	20.12
147	Quincy, Mass.	36.10	31.63

Table X—Continued.

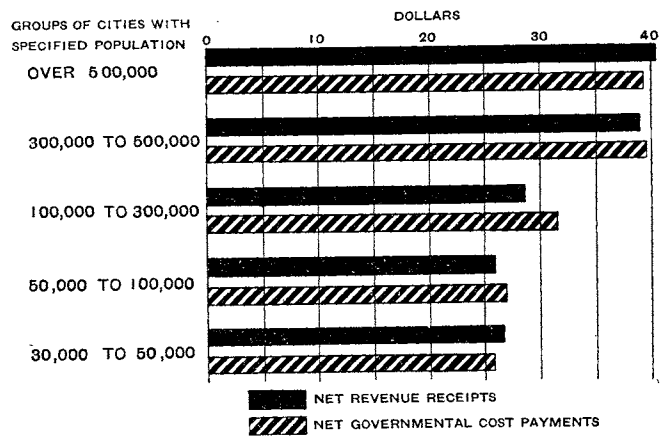
City number.	CITY.	PER CAPITA NET— Revenue receipts.	PER CAPITA NET— Governmental-cost payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 to 50,000 IN 1919—continued.		
148	Newton, Mass.	$46.67	$40.55
149	Charlotte, N. C.	18.10	18.58
150	Elmira, N. Y.	24.92	21.74
151	Cedar Rapids, Iowa.	24.50	22.78
152	Pasadena, Calif.	41.60	39.04
153	New Castle, Pa.	16.54	16.59
154	Fresno, Calif.	31.30	30.36
155	Galveston, Tex.	33.85	30.79
156	Pueblo, Colo.	26.62	32.97
157	Montgomery, Ala.	21.95	22.24
158	Woonsocket, R. I.	19.26	25.45
159	Salem, Mass.	34.17	30.72
160	Decatur, Ill.	19.93	15.80
161	Highland Park, Mich.	45.34	50.24
162	Wheeling, W. Va.	21.19	21.53
163	Chelsea, Mass.	27.84	26.06
164	Shreveport, La.	21.48	21.79
165	Butte, Mont.	39.46	39.67
166	Mount Vernon, N. Y.	31.66	31.59
167	Winston-Salem, N. C.	20.84	25.20
168	Lexington, Ky.	20.47	19.72
169	Fitchburg, Mass.	30.98	29.08
170	Perth Amboy, N. J.	27.85	28.69
171	Portsmouth, Va.	12.35	16.71
172	Pittsfield, Mass.	27.17	23.51
173	Lima, Ohio.	20.06	31.43
174	Superior, Wis.	23.90	27.25
175	West Hoboken, N. J.	20.79	15.65
176	Springfield, Mo.	15.68	14.25
177	Everett, Mass.	29.44	26.76
178	Dubuque, Iowa.	30.38	19.08
179	Hamilton, Ohio.	27.40	27.58
180	Stockton, Calif.	40.46	42.14
181	San Jose, Calif.	19.46	19.28
182	Kenosha, Wis.	36.78	28.14
183	Charleston, W. Va.	21.86	20.31
184	Jamestown, N. Y.	30.12	28.89
185	Joliet, Ill.	30.05	26.75
186	Waco, Tex.	30.11	32.70
187	Taunton, Mass.	33.68	37.77
188	Madison, Wis.	39.25	38.10
189	Columbia, S. C.	21.59	23.23
190	Brookline, Mass.	58.46	49.35
191	Lorain, Ohio.	25.52	26.04
192	Auburn, N. Y.	30.16	26.41
193	Quincy, Ill.	20.03	17.10
194	Williamsport, Pa.	16.02	17.55
195	Aurora, Ill.	22.19	19.68
196	Council Bluffs, Iowa.	23.43	20.89
197	New Rochelle, N. Y.	40.68	36.90
198	Waterloo, Iowa.	23.30	25.82
199	Battle Creek, Mich.	27.35	26.83
200	Austin, Tex.	28.80	28.37
201	Poughkeepsie, N. Y.	24.85	25.32
202	Stamford, Conn.	29.47	32.50
203	East Chicago, Ind.	26.95	24.26
204	Amsterdam, N. Y.	22.27	23.86
205	Oshkosh, Wis.	23.66	23.48
206	Danville, Ill.	20.20	15.04
207	Easton, Pa.	14.45	15.47
208	Orange, N. J.	23.26	24.41
209	Wilmington, N. C.	21.84	24.82
210	Ogden, Utah.	24.89	30.32
211	Norristown, Pa.	9.17	7.43
212	Watertown, N. Y.	21.16	25.74
213	Waltham, Mass.	28.17	25.72
214	La Crosse, Wis.	21.88	19.72
215	Green Bay, Wis.	18.78	20.62
216	Muskogee, Okla.	28.82	27.25
217	Lynchburg, Va.	27.12	27.93
218	Joplin, Mo.	27.65	23.91
219	Newport, R. I.	31.45	29.27
220	Colorado Springs, Colo.	27.49	25.22
221	Zanesville, Ohio.	23.45	23.09
222	Newport, Ky.	17.49	16.75
223	Everett, Wash.	35.70	31.17
224	Newark, Ohio.	19.75	17.89
225	Bellingham, Wash.	28.65	26.41
226	Jackson, Miss.	19.86	22.04
227	Boise, Idaho.	28.55	25.22

Revenues and governmental costs increasing with the size of cities.—The most significant figures of Table X, as well as those of Table 4, are those for the

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five groups of cities arranged according to population. The revenue receipts and governmental-cost payments tend to increase with the size of the cities from those having 30,000 to those with over 500,000 inhabitants. This general tendency is illustrated by Diagram 9, which follows.

DIAGRAM 9.—PER CAPITA NET REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS FOR GROUPS OF CITIES WITH SPECIFIED POPULATION: 1919.



To the general rule set forth above and illustrated by Diagram 9 there are many individual exceptions, as may be seen by a study of Table X.

Comparative summary of per capita net revenue receipts and net governmental-cost payments for specified years: 1903–1919.—In Table XI, which follows, is presented a summary of the per capita net revenue receipts and per capita net governmental-cost payments for the aggregate of the 146 cities covered by the several census reports for specified years from 1903 to 1919.

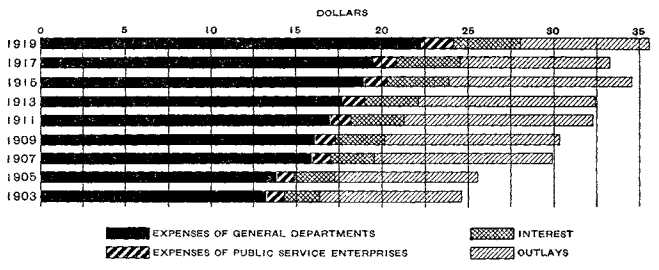
Table XI	PER CAPITA NET REVENUE RECEIPTS.			PER CAPITA NET GOVERNMENTAL-COST PAYMENTS.				
YEAR.	Total.	Other than of public service enterprises.	Of public service enterprises.	Total.	For expenses of general departments.	For expenses of public service enterprises.	For interest.	For outlays.
1919	$35.26	$31.65	$3.61	$35.58	$22.28	$1.90	$3.89	$7.51
1917	31.97	28.84	3.13	33.26	19.53	1.39	3.66	8.68
1915	30.00	26.97	3.03	34.53	18.95	1.39	3.58	10.60
1913	28.55	25.74	2.81	32.46	17.67	1.35	3.15	10.29
1911	28.07	25.09	2.98	32.25	16.91	1.26	3.07	11.02
1909	26.42	23.53	2.89	30.33	16.06	1.22	2.86	10.18
1907	24.67	21.90	2.77	29.91	15.84	1.17	2.56	10.34
1905	22.79	20.19	2.60	25.57	13.81	1.07	2.36	8.32
1903	21.14	18.71	2.42	24.64	13.25	1.10	2.06	8.23

The receipts and payments in this table are on the same basis as those of Table X, but on a different one from those included in Table 4, which are computed on the basis of the amounts included in Table 3, the figures of Table XI being computed after excluding the service and interest transfers to make them fully comparable with the figures of prior years, as are those of Table X.

The summary gives the per capita figures for all revenue receipts and also for those (1) from revenues other than of public service enterprises and (2) from revenues of public service enterprises. It also gives the per capita figures for all governmental costs, also for those (1) for expenses of general departments, (2) for expenses of public service enterprises, (3) for interest, and (4) for outlays. The per capita net payments for both classes of expenses shown in the table increased in about the same ratio as did the per capita net revenue receipts. The per capita payments for outlays in 1919 were less than in 1918, the figures for both years showing the curtailment of municipal expenditures for improvements because of war conditions. The shrinkage in per capita values acquired through outlays was greater than that in the outlays themselves, because of the unit costs being greater than in former years. Comparing the payments for 1903 with those for 1919, it is found that in the former year 53.8 per cent of the payments for governmental costs were for expenses of general departments, 4.5 per cent for expenses of public service enterprises, 8.4 per cent for interest, and 33.4 per cent for outlays. The corresponding percentages for 1919 were 62.4, 5.5, 10.9, and 21.3.

The gradual but marked increase from 1903 to 1919 in the per capita payments of the 146 cities for governmental costs, which include expenses, interest, and outlays, shown by the figures of Table XI, are illustrated by Diagram 10, which follows.

DIAGRAM 10.—PER CAPITA NET PAYMENTS FOR GOVERNMENTAL-COSTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1919.



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Comparative summary of per capita net receipts from principal revenues of 146 cities for specified years: 1903-1919.—In Table XII, which follows, are shown the per capitas 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 1919. 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 1919, with the exception of receipts from taxes on the liquor traffic, which have shown great fluctuations, being greatest in 1907, and receipts from special assessments, which were less in 1919 than in any year since 1905, because of war conditions affecting the construction of street improvements.

Table XII

YEAR.	Total.	The general property tax.	Taxes on the liquor traffic.	License taxes other than on the liquor traffic.	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1919	$35.26	$23.29	$0.99	$0.52	$1.17	$1.98	$1.43	$3.61	$2.27
1917	31.97	20.57	1.16	0.48	0.73	2.50	1.28	3.13	2.12
1915	30.00	18.73	1.32	0.43	0.61	2.54	1.26	3.03	2.08
1913	28.55	17.82	1.42	0.42	0.58	2.34	1.28	2.81	1.88
1911	28.07	17.37	1.46	0.42	0.56	2.35	1.30	2.98	1.63
1909	26.42	16.14	1.48	0.40	0.60	2.22	1.28	2.89	1.40
1907	24.67	14.64	1.63	0.38	0.62	2.02	1.18	2.77	1.43
1905	22.79	14.01	1.34	0.33	0.50	1.80	1.08	2.60	1.14
1903	21.14	12.98	1.32	0.28	0.46	1.60	0.91	2.42	1.16

The relations brought out in Table XII are shown graphically in Diagram 11.

DIAGRAM 11.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903-1919.

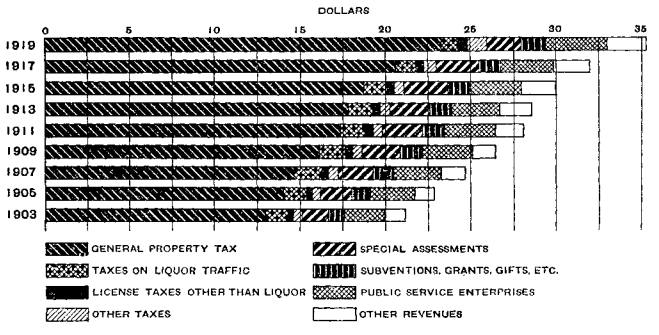


TABLE 5.

Per cent distribution of revenue receipts and governmental-cost payments.—Table 5 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 percentages are in all cases computed upon the basis of the receipts and payments shown in Table 3.

Per cent distribution of revenue receipts, by cities.—Of the total receipts from revenues in 1919, 71.5 per cent was derived from property and other taxes. The only city of over 100,000 inhabitants that realized less than 50 per cent of its revenues from property and other taxes was Washington, D. C., 47.9 per cent. This city has a very high percentage of subventions and grants.

Of the municipalities having between 30,000 and 100,000 inhabitants, 10 realized less than 50 per cent of their net revenue receipts from these taxes, the 1 showing the smallest percentage, Jacksonville, Fla., having a percentage of only 38.2 from this source, but very large relative receipts from earnings of public service enterprises.

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 case of the city corporations last mentioned. Such divisions of the city government as schools districts, sanitary districts, and park districts are very largely supported by property taxes, and, with the exception of park districts, receive no revenue from special assessments. The school districts receive a larger proportion of all revenues from subventions than any other division reporting such revenues.

Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903-1919.—Table XIII, 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 1919, inclusive. The headings of the columns differ somewhat from those of Table 5, 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 5 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 re-

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ceived 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.

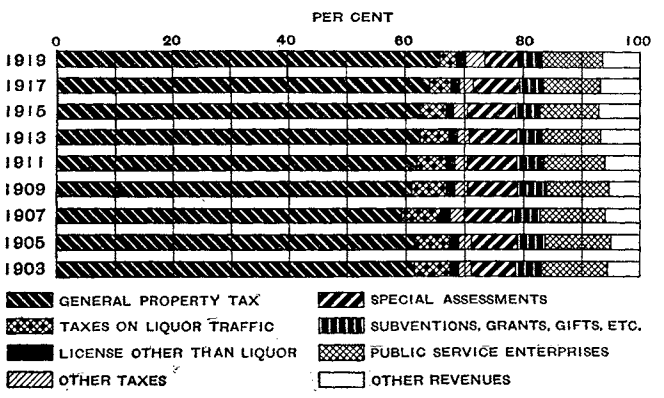
The figures in Table XIII disclose a number of minor variations in the proportion of receipts obtained from year to year from the several sources of revenue. The most marked change is in receipts from taxes on the liquor traffic, the proportion of which decreased from 6.3 per cent in 1903 to 2.8 per cent in 1919. Receipts from earnings of public service enterprises and from subventions, grants, gifts, and pension assessments show slightly smaller percentages in 1919 than in 1903, and the receipts from the general property tax, license taxes other than on the liquor traffic, and miscellaneous taxes show somewhat greater percentages in the later than in the earlier years. The pronounced decrease in the proportion of receipts from special assessments was due to the curtailment of expenditures for street improvements because of war conditions, which were felt to a considerable extent in 1918 and to a much greater extent in 1919.

Table XIII

YEAR.	The general property tax.	Taxes on the liquor traffic.	License taxes other than on the liquor traffic.	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1919	66.0	2.8	1.5	3.3	5.6	4.1	10.2	6.4
1917	64.3	3.6	1.5	2.3	7.8	4.0	9.9	6.6
1915	62.4	4.4	1.4	2.0	8.5	4.2	10.0	6.9
1913	62.4	5.0	1.5	2.0	8.2	4.5	9.9	6.6
1911	61.9	5.2	1.5	2.0	8.4	4.6	10.6	5.8
1909	61.0	5.9	1.5	2.3	8.4	4.9	10.9	5.3
1907	59.4	6.6	1.5	2.5	8.2	4.8	11.2	5.8
1905	61.5	5.9	1.5	2.2	7.9	4.7	11.4	5.0
1903	61.4	6.3	1.3	2.2	7.6	4.3	11.5	5.5

The proportion of all revenue receipts represented by those from each of the principal sources is shown graphically in Diagram 12, which follows.

DIAGRAM 12.—PER CENT DISTRIBUTION OF NET RECEIPTS OF 146 CITIES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903–1919.



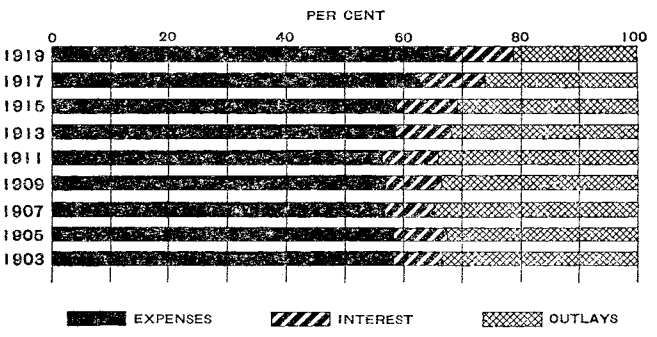
Comparative summary of the per cent distribution of net governmental-cost payments of 146 cities for specified years: 1903–1919.—Table XIV, which follows, shows the per cent distribution of the net governmental-cost payments for the 146 cities given in Table IX for specified years from 1903 to 1919, inclusive. The table discloses, for 1919 as compared with 1903, a decrease in the proportion of payments for outlays, a relatively slight increase in that for payments for expenses, and a relatively great increase in that for payments for interest. It is apparent, therefore, that the cost of carrying their indebtedness is becoming a greater relative burden upon these municipalities, as compared with that of their expenses and outlays.

Table XIV

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

The proportion of all governmental-cost payments represented by those for expenses, interest, and outlays is shown graphically in Diagram 13, which follows.

DIAGRAM 13.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1919.



Per cent relation of revenue receipts to governmental-cost payments.—Of the total revenue receipts of the 227 cities covered by this report, 67 per cent was required for meeting expenses, 12.8 per cent for meeting interest, and the remainder, 20.2 per cent, was available for outlays and other purposes.

The last column of Table 5 shows for the several cities the percentages of governmental-cost payments represented by their revenue receipts. For 116 of the 227 cities this percentage is in excess of 100.

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TABLE 6.

Character of table.—In Table 6 are shown the net revenue receipts from taxes, special assessments, fines, forfeits, and escheats; that is, the gross receipts from the revenues mentioned less receipts in error which were later refunded.

In the introduction to this report there are definitions of the terms "taxes," "special assessments," "fines," "forfeits," and "escheats" and descriptions of the various classes into which the principal revenues mentioned have been subdivided for statistical purposes.

Receipts from the general property tax.—The receipts of the several cities from the general property tax are shown in Table 6 in three columns. The first column gives the total amount collected in each of the several cities, the second, the amount of taxes collected as part of the original levy, and the third, the amount received as penalties and interest on deferred payments.

Among the receipts included in Table 6 as from the general property tax are the amounts derived from general and special levies. The character of the special levies and the amounts and varying rates at which such levies were made are shown in Table 30 and in the text descriptive of that table.

Receipts from special property taxes.—Of the 227 cities covered by this report, 95 reported receipts from special property taxes amounting to $16,788,443. Of the total amount reported, the 24 cities in Massachusetts reported $7,039,370, or 41.9 per cent, and the 19 cities in New York reported $5,818,885, or 34.7 per cent. The amounts received from the different classes of special property taxes are shown in Table XV, which follows.

City number.	**Table XV** CITY.	SPECIAL PROPERTY TAXES. Bank stock.	Corporation.	Street railway.	Mortgage.	Inheritance.	All other.
	Grand total	$6,314,356	$6,876,793	$707,386	$1,076,505	$198,482	$1,614,921
	Group I	4,784,985	2,711,370	114,304	831,618	24,554	1,313,840
	Group II	404,419	2,801	395,784	100,560	89,024	9,649
	Group III	532,970	2,512,956	35,361	57,441	47,492	1,152
	Group IV	237,737	937,430	57,750	46,855	3,927	197,284
	Group V	354,245	712,236	104,187	40,031	33,485	92,996
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.						
1	New York, N. Y.	$4,271,154			$752,330		
4	Detroit, Mich.				79,288		$11,412
5	Cleveland, Ohio					$24,554	
6	St. Louis, Mo.						1,119,638
7	Boston, Mass.	376,327	$2,711,370	$114,304			
8	Baltimore, Md.	137,504					182,790
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.						
12	Buffalo, N. Y.	$190,400			$63,713		
13	Milwaukee, Wis.			$395,784		$19,255	$502
14	Washington, D. C.		$2,801				
15	Newark, N. J.	214,019					
16	Cincinnati, Ohio					57,092	
18	Minneapolis, Minn.				36,847	12,677	
19	Kansas City, Mo.						9,147

City number.	**Table XV**—Con. CITY.	SPECIAL PROPERTY TAXES. Bank stock.	Corporation.	Street railway.	Mortgage.	Inheritance.	All other.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.						
22	Jersey City, N. J.	$65,327					
23	Rochester, N. Y.	79,443			$27,838		
28	Toledo, Ohio					$10,921	
29	St. Paul, Minn.				9,343		
30	Columbus, Ohio					16,965	
33	Akron, Ohio					6,786	
35	Worcester, Mass.	20,369	$573,435	$1,312			
38	Syracuse, N. Y.	35,496			20,260		
39	New Haven, Conn.	[1] 70,361	(1)				$611
41	Dayton, Ohio					7,097	
43	Bridgeport, Conn.	[1] 18,359	(1)				
46	Paterson, N. J.	14,406					
47	Hartford, Conn.	2,519	873,185				
49	Youngstown, Ohio					5,720	
50	Springfield, Mass.	15,333	299,266				
53	Fall River, Mass.	36,314	137,224	3,013			
54	New Bedford, Mass.	42,987	186,812	9,835			
56	Trenton, N. J.	15,835					
58	Camden, N. J.	15,633					
60	Albany, N. Y.	64,060					
61	Lowell, Mass.	17,865	182,538				
62	Cambridge, Mass.	18,663	260,496	21,201			
64	Wilmington, Del.						541
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.						
68	Lynn, Mass.	$15,209	$150,452	$8			
69	Yonkers, N. Y.	6,285			$14,913		
70	Duluth, Minn.				4,690		$8,251
72	Lawrence, Mass.	4,038	182,691	43			
73	Elizabeth, N. J.	6,761					
74	Utica, N. Y.	54,515			9,677		
75	Somerville, Mass.	6,210	50,372	35,278			
77	Waterbury, Conn.	[1] 13,341	(1)				
79	Schenectady, N. Y.	6,704			5,765		
86	Manchester, N. H.						174,706
87	Canton, Ohio					$1,497	
91	Bayonne, N. J.	2,637					
93	Troy, N. Y.	33,882					
109	Hoboken, N. J.	11,707					
105	Brockton, Mass.	13,200	260,058				
107	Binghamton, N. Y.	12,588			11,810		
112	Passaic, N. J.	7,114					
115	Holyoke, Mass.	13,509	184,582				
118	Springfield, Ohio					2,430	
120	New Britain, Conn.	[1] 15,758	(1)				
127	Racine, Wis.			22,149			14,327
130	Haverhill, Mass.	14,279	109,275	272			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.						
133	Atlantic City, N. J.	$9,208					
137	Malden, Mass.	9,158	$33,769	$20,120			
140	Niagara Falls, N. Y.	12,007			$16,250		
147	Quincy, Mass.	3,249	63,070				
148	Newton, Mass.	94,533	37,838	2,029			
150	Elmira, N. Y.	13,014			2,703		
159	Salem, Mass.	8,010	67,352				
163	Chelsea, Mass.	1,566	90,203				
166	Mount Vernon, N. Y.	2,924			3,700		
169	Fitchburg, Mass.	7,913	110,409				
170	Perth Amboy, N. J.	2,324					
172	Pittsfield, Mass.	12,645	50,949				
173	Lima, Ohio					$971	
174	Superior, Wis.			9,899			$91,322
175	West Hoboken, N. J.	10,581					
177	Everett, Mass.	252	59,161	13,968			
179	Hamilton, Ohio					305	
182	Kenosha, Wis.			10,569			
184	Jamestown, N. Y.	20,275			2,130		
187	Taunton, Mass.	9,014	111,015	1,259			
188	Madison, Wis.			8,264			
190	Brookline, Mass.	67,884	41,919	20,400			
191	Lorain, Ohio					50	
192	Auburn, N. Y.	7,592			2,101		
197	New Rochelle, N. Y.	3,421			7,877		
201	Poughkeepsie, N. Y.	16,397			2,280		
202	Stamford, Conn.	[1] 10,764	(1)				
204	Amsterdam, N. Y.	12,944			821		
205	Oshkosh, Wis.			4,068			
208	Orange, N. J.	2,105					
212	Watertown, N. Y.	12,690	16,757		2,169		
213	Waltham, Mass.	3,751	29,794				
214	La Crosse, Wis.			2,615			
215	Green Bay, Wis.			10,996			1,674
219	Newport, R. I.	24					
221	Zanesville, Ohio					28,711	
224	Newark, Ohio					3,448	

[1] Tax on stock of other corporations included with that on bank stock.

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The following statement shows the character and amount of each kind of special property tax, the receipts from which appear in Table XV in the column headed "All other":

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
Detroit, Mich. (4)	$11,412	Wilmington, Del. (64):	
Bond	5,808	Horse and mule	$541
Vessel tonnage	5,604	Duluth, Minn. (70):	
St. Louis, Mo. (6)	1,119,638	Vessel tonnage	8,251
Merchants and manufacturers	931,485	Manchester, N. H. (86)	174,706
Dramshop	114,896	Savings bank deposits	111,152
Secured debt	73,257	Railroad	57,965
Baltimore, Md. (8):		Insurance	5,589
Savings deposits	182,790	Racine, Wis. (127):	
Milwaukee, Wis. (13):		Gas and electric	14,327
Vessel tonnage	502	Superior, Wis. (174):	
Kansas City, Mo. (19):		Terminal	91,322
Secured debt	9,147	Green Bay, Wis. (215)	1,674
New Haven, Conn. (39):		Terminal	1,608
Shellfish commission	611	Vessel tonnage	66

The following is a brief statement of the character of the special property taxes reported in Table 6 for the cities of the several states:

Connecticut.—The tax receipts of Connecticut cities reported in Table 6, in the column headed "Special property taxes," are the receipts from the tax known locally as corporation and bank-stock tax. It is a tax of 1 per cent levied on the market value of the stocks of every bank, and trust, insurance, investment, and bridge company whose stock is not exempt by law. The amount of taxes paid by the corporation on its real property in the state is deducted from the computed 1 per cent tax, and the remainder is collected from the corporation by the state treasurer and distributed among the taxing districts according to the amount of stock in each. In addition to the above, there is a special property tax of one-half of 1 per cent of the valuation of the oyster beds in New Haven Harbor. This tax on all beds located outside of New Haven Harbor is paid to the state.

Delaware.—The city of Wilmington levies a special property tax of $1 on each horse and mule in the city.

Maryland.—The tax receipts of Baltimore, reported as from special property taxes, represent (1) the city's portion of the state tax of one-fourth of 1 per cent upon savings-bank deposits, the amount received by the city being three-fourths of the tax collected from the institutions within its borders; and (2) the tax of 1 per cent upon the valuation of bank stock.

Massachusetts.—In Massachusetts the taxes on the stock of national banks located in the state are apportioned among the cities according to the number of shares owned in each. The tax on shares held outside of the state falls to the state. The collection of the tax upon the whole issue of the stock of a given bank is made by the city in which the bank is located. The city retains its portion of such collection and pays the remainder to the state for distribution among the other Massachusetts cities in which stock in the bank is held. The taxes on national-bank stock are of two classes: (1) Those collected and retained for its own use by the city in which the bank is located, and (2) those received from the state as apportionment of taxes collected from banks located in other Massachusetts cities. The taxes on the capital stock of street railways and other corporations located in the state are collected by the state and apportioned to the cities. The street-railway tax is based on the amount of gross receipts per mile of track. Taxes on other corporations are apportioned according to the residence of the stockholders.

Michigan.—The special property taxes reported for Michigan cities are taxes on bonds and mortgages and a tonnage tax on vessels. The tax on bonds and mortgages is at the rate of one-half of 1 per cent upon the principal mentioned in the bonds and on all mortgages and land contracts, the latter to be paid at the time of recording. One-half of the amounts collected accrue to the state and one-half to the county.

The tonnage tax consists of a specific tax of 20 cents per net ton register of all passenger or passenger and freight vessels, and of 10 cents per net ton register of all freight vessels. This tax is collected by the state and paid to the county treasurer, who apportions it to the city or township from which the vessel hails in such proportion as the state and county tax paid by said city or township bears to the whole state and county tax in said county. The balance is retained by the county.

Minnesota.—The special property taxes reported for Minnesota cities are the mortgage registry tax, the tonnage tax, and the inheritance tax. All mortgages are taxed at the time of registry at the rate of 15 cents per $100 of the loan secured when the mortgage runs for five years or less, and at the rate of 25 cents per $100 when it runs for more than five years. This tax is collected by the county treasurers and apportioned, one-sixth to the revenue fund of the state and the balance divided equally between the school district and the city, village, or town in which the real estate described in the mortgage is situated.

The tonnage tax is a tax of 3 cents per net registered ton assessed against all water craft employed in the navigation of international waters. This tax is collected by the county treasurers and is apportioned, one-half to the state and one-half to the county wherein the port of hail of such craft is located.

Receipts from the inheritance tax are reported only for Minneapolis, for which city the figures include a portion of the county receipts, as previously explained.

Missouri.—The greater part of the special property taxes received by the city of St. Louis was that provided for by a state law taxing the value of the largest amount of all goods, wares, merchandise, tools, machinery, raw materials, and finished products in the hands of merchants and manufacturers between the first Monday of March and the first Monday of June of each year.

Additional revenues of this character are receipts from taxes on dramshops and steamboats. Dramshop keepers pay, upon the value of liquors received, an ad valorem tax equal to that paid by merchants on merchandise. Steamboats are taxed at the rate of one-tenth of 1 per cent on their valuation.

New Hampshire.—Special property taxes were reported for Manchester in 1919 and were derived from the railroad tax and a tax on savings banks, trust companies, loan and trust companies, loan and banking companies, and other similar corporations, building and loan companies, and stock fire insurance companies.

The railroad tax is levied at the average rate of levy throughout the state. The proceeds of this tax are distributed as follows: (1) To the towns in which any railroad is located, one-fourth of the taxes paid by the railroad corporation, of which each town receives its proportion according to the share of the capital expended therein for buildings and right of way; (2) to each town in which any stock is held, such proportion of the remainder as the number of shares owned therein bears to the whole number of shares; (3) the remainder for the use of the state.

Savings banks, etc., pay 1 per cent per annum on special deposits or capital stock after deducting the value of all real estate. All taxes are paid to the towns in which such depositors or stockholders reside. Building and loan associations pay three-quarters of 1 per cent upon the whole amount paid in upon capital stock after deducting the value of the real estate. All taxes are paid to towns where the association is located. Stock fire insurance companies are taxed annually 1 per cent of the amount of their paid-up capital on April 1. Three-quarters of this tax is paid to each town in such proportion as the number of shares owned therein bears to the whole number of shares. The balance is retained by the state.

New Jersey.—The only special property tax, other than county inheritance tax, reported by the cities of New Jersey is one on the

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value of bank stock. The law establishing this tax was passed during the legislative session of 1914 and became effective March 31, 1914. One-half of this tax accrues to the county and one-half to the taxing district within which such bank or trust company may be located. The tax amounts to three-fourths of 1 per cent of the value of the shares of stock.

New York.—The cities of New York derive revenues from special property taxes, which consist of 1 per cent on the valuation of bank stock and half of the tax on mortgages collected by the county clerk when the mortgages are recorded, at the rate of one-half of 1 per cent on the amount of the loan secured. After deducting the cost of collecting the mortgage tax, half of the remainder is paid to the taxing district in which the mortgaged property is situated and the other half to the state.

Ohio.—The law of May 5, 1913, provides for a collateral inheritance of 5 per cent on all amounts in excess of $500. Fifty per cent of this tax is for the use of the state and 50 per cent is paid to the city, village, or township in which it originates. Receipts from this source are shown in Table 6 for all of the Ohio cities.

Rhode Island.—Special property taxes were shown in three cities of this State—Providence, Woonsocket, and Newport—and represent the amount collected by the state treasurer from nonresident shareholders of national-bank stock and by him apportioned to the cities. If taxes of this character were received by Pawtucket, they were not reported separately.

Wisconsin.—The special property taxes reported for all cities of Wisconsin are those assessed against street railways. These corporations are taxed at the average rate for state, county, and local purposes. Of this tax, 15 per cent is retained by the state and the balance is distributed to the cities, villages, and towns within which the property is located and through which the business is carried on. Among the receipts reported for Milwaukee is a special property tax known as the tonnage tax. Owners of steamboats used for interstate trade on the Great Lakes pay, in lieu of all other taxes, an annual sum equal to 3 cents per net ton of the register tonnage of such vessels. Another special property tax in Wisconsin is the inheritance tax. This is reported only for Milwaukee, for which city the figures include the tax receipts of the county, as previously explained. In Wisconsin the county treasurer collects the inheritance tax, which is both direct and collateral, and which ranges from 1 per cent to 15 per cent, depending upon the degree of consanguinity. Exemptions range from $10,000 to $100. This is a state tax, but counties retain 5 per cent of the collections up to $50,000, 3 per cent on the next $50,000, and 2 per cent on all additional sums.

Receipts from poll taxes.—In some cities poll taxes are assessed at a fixed amount per capita, as $1 or $2; 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 $2,109,044 were reported for 1919 by 97 of the 227 cities located in 22 states.

Receipts from taxes on the liquor traffic.—Under the heading "On liquor traffic," in the general division of Table 6 headed "Business taxes," are included all the revenue receipts of cities from taxes on the liquor traffic. Where no receipts are reported, either none were collected in 1919, the cities being under general or local prohibition, or the revenue collected from the traffic belonged to the state or to some other civil division. The very small amounts shown under this heading for some cities indicate that the only liquor licenses granted in them were those permitting druggists to sell liquors and alcohol for medicinal purposes.

Receipts from business taxes other than on the liquor traffic.—Business taxes other than on the liquor traffic are shown in Table 6 in two columns, one with the heading "Collected without issue of license" and the other with the heading "Collected with issue of license."

The amounts shown in the column headed "Collected without issue of license" were from sources as shown in Table XVI, which follows.

Table XVI

City number.	CITY.	Incomes.	Manufacturing and mercantile corporations.	Insurance companies.	PUBLIC SERVICE CORPORATIONS. Telephone.	PUBLIC SERVICE CORPORATIONS. Other.	All other.
	Grand total	$10,938,874	$5,165,572	$1,566,054	$223,077	$1,746,056	$842,852
	Group I	4,180,710	3,784,371	776,293	.....	742,295	36,832
	Group II	1,890,600	437,687	303,936	178,652	695,259	502,690
	Group III	1,356,103	365,333	176,029	.....	202,400	26,831
	Group IV	918,586	306,688	181,861	14,818	99,174	16,818
	Group V	2,592,875	271,493	127,935	29,607	6,928	259,681
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.						
1	New York, N. Y.	.....	$2,759,786	$365,272	.....	.....	.....
2	Chicago, Ill.	.....	.....	277,409	.....	.....	.....
3	Philadelphia, Pa.	.....	.....	113,545	.....	.....	.....
5	Cleveland, Ohio	.....	.....	.....	.....	.....	$2,110
6	St. Louis, Mo.	.....	1,024,585	.....	.....	$307,631	22,585
7	Boston, Mass.	$4,180,710	.....	.....	.....	.....	12,137
9	Pittsburgh, Pa.	.....	.....	20,067	.....	.....	.....
10	Los Angeles, Calif.	.....	.....	.....	.....	434,664	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.						
11	San Francisco, Calif.	.....	.....	.....	.....	$231,114	.....
12	Buffalo, N. Y.	.....	$437,687	$45,720	.....	.....	.....
13	Milwaukee, Wis.	$1,890,600	.....	43,597	$78,762	.....	$63,811
14	Washington, D. C.	.....	.....	133,394	99,890	463,133	388,210
15	Newark, N. J.	.....	.....	40,758	.....	.....	33,235
17	New Orleans, La.	.....	.....	.....	.....	.....	282
18	Minneapolis, Minn.	.....	.....	40,467	.....	1,012	17,152
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.						
22	Jersey City, N. J.	.....	.....	$19,978	.....	.....	$9,672
23	Rochester, N. Y.	.....	$227,253	17,979	.....	.....	.....
25	Denver, Colo.	.....	.....	8,444	.....	.....	.....
26	Providence, R. I.	.....	.....	.....	.....	.....	89
29	St. Paul, Minn.	.....	.....	22,979	.....	$169,182	8,621
31	Oakland, Calif.	.....	.....	.....	.....	33,218	.....
32	Atlanta, Ga.	.....	.....	52,647	.....	.....	.....
34	Omaha, Nebr.	.....	.....	.....	.....	.....	764
35	Worcester, Mass.	$316,298	.....	.....	.....	.....	.....
36	Birmingham, Ala.	.....	.....	4,212	.....	.....	.....
38	Syracuse, N. Y.	.....	104,716	11,325	.....	.....	.....
44	Scranton, Pa.	.....	.....	4,891	.....	.....	.....
46	Paterson, N. J.	.....	.....	9,396	.....	.....	5,909
48	Dallas, Tex.	.....	.....	.....	.....	.....	210
50	Springfield, Mass.	398,382	.....	.....	.....	.....	.....
53	Fall River, Mass.	110,112	.....	.....	.....	.....	.....
54	New Bedford, Mass.	116,400	.....	.....	.....	.....	10
56	Trenton, N. J.	.....	.....	9,496	.....	.....	813
58	Camden, N. J.	.....	.....	5,318	.....	.....	743
60	Albany, N. Y.	.....	33,364	7,046	.....	.....	.....
61	Lowell, Mass.	104,801	.....	.....	.....	.....	.....
62	Cambridge, Mass.	310,110	.....	.....	.....	.....	.....
63	Reading, Pa.	.....	.....	2,318	.....	.....	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.						
67	Kansas City, Kans.	.....	.....	$8,813	.....	.....	.....
68	Lynn, Mass.	$137,916	.....	.....	.....	.....	.....
69	Yonkers, N. Y.	.....	$57,565	5,917	.....	.....	.....
70	Duluth, Minn.	.....	.....	13,486	.....	.....	.....
72	Lawrence, Mass.	86,448	.....	.....	.....	.....	.....
73	Elizabeth, N. J.	.....	.....	7,330	.....	.....	$3,067
74	Utica, N. Y.	.....	40,067	6,779	.....	.....	.....
75	Somerville, Mass.	76,608	.....	.....	.....	.....	233
76	Erie, Pa.	.....	.....	2,558	.....	.....	.....
78	Oklahoma City, Okla.	.....	.....	3,097	.....	.....	.....

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City number.	**Table XVI**—Con. CITY.	Incomes.	Manufacturing and mercantile corporations.	Insurance companies.	PUBLIC SERVICE CORPORATIONS. Telephone.	PUBLIC SERVICE CORPORATIONS. Other.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—continued.						
79	Schenectady, N. Y.		$136,598	$5,437			
85	Jacksonville, Fla.						$5,148
88	Peoria, Ill.			11,247			
89	Harrisburg, Pa.			2,443			
91	Bayonne, N. J.			3,304			1,694
92	Wilkes-Barre, Pa.			4,090			
93	Troy, N. Y.		49,084	6,333			
94	Allentown, Pa.			2,009			
96	San Diego, Calif.					$9,258	
97	Wichita, Kans.			7,404			
100	Hoboken, N. J.			7,944			4,651
101	Portland, Me.					74,415	
102	Charleston, S. C.			3,089			
103	East St. Louis, Ill.			7,226			
105	Brockton, Mass.	$160,647					
106	Sacramento, Calif.					7,864	
107	Binghamton, N. Y.		23,374	3,386			
108	Tulsa, Okla.			5,322			
109	Johnstown, Pa.			1,505			
110	Rockford, Ill.			5,229			
112	Passaic, N. J.			4,132			
113	Pawtucket, R. I.						11
115	Holyoke, Mass.	65,760					
116	Altoona, Pa.			1,648			
119	Springfield, Ill.			5,808			
125	Berkeley, Calif.					3,978	
126	Chester, Pa.			1,379			
127	Racine, Wis.	271,991		4,538	$6,756		
128	Lincoln, Nebr.				8,062	3,659	
129	Lancaster, Pa.			2,036			
130	Haverhill, Mass.	119,216					
131	Augusta, Ga.			22,014			
132	Macon, Ga.			16,358			2,014
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.						
133	Atlantic City, N. J.			$10,826			
136	Topeka, Kans.			4,241			
137	Malden, Mass.	$135,907					
139	East Orange, N. J.			3,738			
140	Niagara Falls, N. Y.		$148,582	5,245			
143	York, Pa.			1,225			
146	McKeesport, Pa.			1,137			
147	Quincy, Mass.	129,692					
148	Newton, Mass.	447,745					$82
149	Charlotte, N. C.			1,255			
150	Elmira, N. Y.		13,728	5,136			
152	Pasadena, Calif.					$1,431	
153	New Castle, Pa.			1,166			
154	Fresno, Calif.					2,193	
158	Woonsocket, R. I.						6
159	Salem, Mass.	128,257					
160	Decatur, Ill.			3,541			
162	Wheeling, W. Va.			7,960			
163	Chelsea, Mass.	31,968					
164	Shreveport, La.			9,672			
165	Butte, Mont.			3,647			188,261
166	Mount Vernon, N. Y.		3,399	2,106			
167	Winston-Salem, N. C.			1,075			
169	Fitchburg, Mass.	49,938					
170	Perth Amboy, N. J.			3,714			
172	Pittsfield, Mass.	65,605					
174	Superior, Wis.	17,611		7,609	$4,496		71,331
175	West Hoboken, N. J.			1,834			
177	Everett, Mass.	33,216					
180	Stockton, Calif.					1,033	
181	San Jose, Calif.					2,271	
182	Kenosha, Wis.	344,101		2,401	3,985		
184	Jamestown, N. Y.	19,991		3,313			
185	Joliet, Ill.			3,142			
187	Taunton, Mass.	57,775					
188	Madison, Wis.	167,458		5,005	8,257		
189	Columbia, S. C.			2,132			
190	Brookline, Mass.	740,791					
192	Auburn, N. Y.		54,319	2,709			
193	Quincy, Ill.			3,498			

City number.	**Table XVI**—Con. CITY.	Incomes.	Manufacturing and mercantile corporations.	Insurance companies.	PUBLIC SERVICE CORPORATIONS. Telephone.	PUBLIC SERVICE CORPORATIONS. Other.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—continued.						
194	Williamsport, Pa.			$1,637			
195	Aurora, Ill.			2,821			
197	New Rochelle, N. Y.		$4,110	1,948			
201	Poughkeepsie, N. Y.		15,540	2,180			
204	Amsterdam, N. Y.		31,815	2,877			
205	Oshkosh, Wis.	$49,232		3,629	$4,509		
206	Danville, Ill.			2,251			
207	Easton, Pa.			1,002			
208	Orange, N. J.			2,050			
209	Wilmington, N. C.			1,104			
211	Norristown, Pa.			704			
212	Watertown, N. Y.			1,793			
213	Waltham, Mass.	66,314					
214	La Crosse, Wis.	60,598		2,438	3,486		
215	Green Bay, Wis.	46,676		3,009	4,874		
216	Muskogee, Okla.			1,165			
219	Newport, R. I.						$1

The amounts shown in the column headed "All other" of Table XVI represent receipts from those owning or operating ships and jitneys, from auctioneers, and from those engaged in other business activities taxed "without issue of license."

Receipts from business taxes other than on the liquor traffic collected with the issue of license are particularly large in most of the cities of the Southern and far Western states, in many of which licenses are required for conducting nearly all kinds of private business.

Receipts from license taxes on dogs.—Of the 227 cities covered by this report, 156 reported receipts from taxes on dogs. 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 7. In other cities dogs are assessed as property, and receipts from taxes on dogs are included with general property taxes.

Receipts from general license 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 liquor and other business licenses. Such licenses are granted without respect to the business which may be carried on by the licensee, and include those granted to persons owning vehicles, irrespective of whether these are for business or pleasure.

Table XVII, which follows, shows the kinds of general licenses and permits from which revenues were derived, the cities reporting each kind, and the amounts reported.

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Table XVII

City number.	CITY.	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicle.	Automobile and motor-cycle.	All other.	Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	Grand total	$409,179	$3,636,543	$44,923	$284,620	$778,938	$451,683	$218,976	$147,558	$6,253	$9,593	$117,212
	Group I	262,670	2,768,342	15,122	163,404	715,695	176,307	78,333	37,666	1,828	619	33,627
	Group II	99,364	501,727	17,231	59,190	12,236	88,197	25,653	26,686	724	537	12,011
	Group III	11,862	213,059	3,324	38,062	27,407	94,671	50,823	46,758	1,546	4,575	55,975
	Group IV	28,729	89,529	2,258	13,812	15,781	54,172	36,068	25,969	1,151	320	8,546
	Group V	6,554	63,886	6,988	10,152	7,819	38,336	28,099	10,479	1,004	3,542	7,053
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.											
1	New York, N. Y		$934,915	$10,573	$66,182	$693,651		$39,664				$5,195
2	Chicago, Ill	$209,593	921,173	347	40,672		$43,263	11,325	$121	$1,828		11,712
3	Philadelphia, Pa				20,211		36,193	8,419			$483	3,986
4	Detroit, Mich		323,432		5,073			397				
5	Cleveland, Ohio				5,341		11,081	8,228	21,525			999
6	St. Louis, Mo	27,365	108,688	2,047	7,846		19,397					58
7	Boston, Mass				8,662	10,631	16,270	1,866				5,903
8	Baltimore, Md		236,182				20,624					5,528
9	Pittsburgh, Pa	25,712		1,963							136	
10	Los Angeles, Calif		243,952	192	9,417	11,413	29,479	8,434	16,020			246
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.											
11	San Francisco, Calif		$153,012	$201	$12,890		$14,836					$82
12	Buffalo, N. Y	$3,894			5,033	$5,820					$310	786
13	Milwaukee, Wis		54,419		1,409	2,238	18,703	$4,826	$3,276			1,041
14	Washington, D. C		182,329				9,611	2,699	2,855			324
15	Newark, N. J			552	4,101		9,845	6,142				6,365
16	Cincinnati, Ohio	32,813			3,136		9,748	1,675				603
17	New Orleans, La		37,764		5,922	150	3,744				227	6
18	Minneapolis, Minn				8,995		6,539	5,163	13,107	$724		1,294
19	Kansas City, Mo	16,320	74,203		9,315	2,331	7,489	3,324	7,448			1,504
20	Seattle, Wash			16,478	8,389							
21	Indianapolis, Ind	46,337	(1)			1,697	7,652	1,824				6
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.											
22	Jersey City, N. J			$955	$2,566	$6,157	$6,926	$1,770			$800	$945
23	Rochester, N. Y				2,313							
24	Portland, Oreg			96	6,657		4,970	2,838	$5,715			368
25	Denver, Colo		$43,702	728	5,840	601		1,722	1			40,580
26	Providence, R. I			134	2,246	2		707				182
27	Louisville, Ky	$437	30,000									
28	Toledo, Ohio					1,699	3,495	6,738		$303		773
29	St. Paul, Minn			16				3,135				
30	Columbus, Ohio	8,016					5,862	2,334		50		174
31	Oakland, Calif			90			10,227	2,138	8,183	610		555
33	Akron, Ohio						3,723	2,479	3,465			4
34	Omaha, Nebr							3,291				
35	Worcester, Mass				1,623							
36	Birmingham, Ala		29,190			1,457	5,262	2,922	2,334			19
37	Richmond, Va		24,566									62
38	Syracuse, N. Y				1,418		1,957					
39	New Haven, Conn				1,660		3,105	403			245	2,234
40	San Antonio, Tex						4,750	3,869	4,108			
41	Dayton, Ohio	3,409				3,645	6,710	4,350	7,093	391		3,923
42	Memphis, Tenn		23,738				639					
43	Bridgeport, Conn			1,055	1,414	1,393	3,758					83
44	Scranton, Pa					1,678	623					
45	Grand Rapids, Mich		1,207			1,308	1,639		2,381	45		502
46	Paterson, N. J				1,122		2,296	1,600				959
47	Hartford, Conn				1,817						303	7
49	Youngstown, Ohio			249			1,660			45	275	
50	Springfield, Mass				1,175	409						
51	Houston, Tex					1,390	4,140	462	4,256			756
52	Des Moines, Iowa						979	4,435	6,044	30		9
53	Fall River, Mass				1,081							10
54	New Bedford, Mass				1,216							
55	Nashville, Tenn						2,119	1,393	1,000			689
56	Trenton, N. J				1,370	586	485					10
57	Salt Lake City, Utah					1,782	3,697	4,157	2,178			570
58	Camden, N. J			1	933	3,689	7,465	80			895	547
59	Norfolk, Va		60,656								2,057	73
60	Albany, N. Y				1,007							
61	Lowell, Mass				1,177							
62	Cambridge, Mass				1,424		2,434					
63	Reading, Pa						660					1,859
64	Wilmington, Del				3	1,581	5,090					
66	Fort Worth, Tex					30				72		82

[1] All vehicles.

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Table XVII—Continued.

City number.	CITY.	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicle.	Automobile and motor-cycle.	All other.	Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.											
67	Kansas City, Kans.					$1,594	$924	$729	$2,964			$28
68	Lynn, Mass.				$1,006							
69	Yonkers, N. Y.				706	1,399		378		$25		478
70	Duluth, Minn.	$2,017	$37,424				3,819	1,668	50			
72	Lawrence, Mass.				881					15		
73	Elizabeth, N. J.				773		997					
74	Utica, N. Y.				758							
75	Somerville, Mass.				949		127		237			220
76	Erie, Pa.						2,527	283		25		288
77	Waterbury, Conn.				550	1,888						
78	Oklahoma City, Okla.		15,841			971	2,815	2,799	3,887			
79	Schenectady, N. Y.				757		650					
80	Flint, Mich.						1,335			14		
81	Fort Wayne, Ind.						740	974				20
82	Evansville, Ind.	7,722					372	165				
83	Savannah, Ga.							831				120
84	St. Joseph, Mo.		12,319			410	524	584	889			
86	Manchester, N. H.				583			262				
87	Canton, Ohio.						810	2,906		475		
88	Peoria, Ill.						1,501	1,205	224	22		
89	Harrisburg, Pa.						667					111
90	Knoxville, Tenn.						970	1,125	1,025			120
91	Bayonne, N. J.				463	1,937	1,077	113				529
92	Wilkes-Barre, Pa.						795	755	195			
93	Troy, N. Y.				528							
94	Allentown, Pa.						384				$99	
95	El Paso, Tex.						1,552	2,538	1,296			487
96	San Diego, Calif.						1,917	1,558	3,534	53		1,443
97	Wichita, Kans.						2,225	2,745	2,109	91		2,269
98	South Bend, Ind.					1,661	1,408		1,151	120		103
99	Sioux City, Iowa.					870	2,828			202		
100	Hoboken, N. J.				1,068	600	594	67			221	509
101	Portland, Me.				825							
102	Charleston, S. C.			$1,613								
103	East St. Louis, Ill.						1,154	1,097				
104	Terre Haute, Ind.						792	1,956	602	50		
105	Brockton, Mass.				586							
107	Binghamton, N. Y.				619							
108	Tulsa, Okla.		15,391				5,591	5,537	6,028			433
109	Johnstown, Pa.						173	58				2
110	Rockford, Ill.	[1] 18,990										
111	Little Rock, Ark.					738	802					166
112	Passaic, N. J.				642	143	588	562				244
113	Pawtucket, R. I.				584							
114	Saginaw, Mich.							100	789			
115	Holyoke, Mass.				513							
116	Altoona, Pa.						584	993	989			120
117	Mobile, Ala.		8,404	645								
118	Springfield, Ohio.		150				44	125				122
119	Springfield, Ill.						813	259		10		720
120	New Britain Conn.				528		612					9
121	Covington, Ky.						430	14				
124	Lansing, Mich.							511				
125	Berkeley, Calif.						1,830	152				
126	Chester, Pa.					3,570	6,438	2,096				
127	Racine, Wis.							449				
128	Lincoln, Nebr.						713	412		49		5
129	Lancaster, Pa.						561					
130	Haverhill, Mass.				493			62				
132	Macon, Ga.						1,489					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.											
133	Atlantic City, N. J.			$72	$490		$949					$53
135	Gary, Ind.						1,622	$6,592				145
136	Topeka, Kans.					$748	259					
137	Malden, Mass.				533		955	211				219
138	Huntington, W. Va.						1,269	433				
139	East Orange, N. J.			34	280	271		2,236				74
140	Niagara Falls, N. Y.			154	523							
141	Kalamazoo, Mich.			136								
142	Bay City, Mich.						120		$4			
143	York, Pa.					345	1,308	728				162
144	Roanoke, Va.		$4,116									26
145	Jackson, Mich.		1				481					
146	McKeesport, Pa.							48				42
147	Quincy, Mass.				571		1,965	1,440	917			
148	Newton, Mass.				485							18
149	Charlotte, N. C.		13,540									
150	Elmira, N. Y.				749							
151	Cedar Rapids, Iowa.						743	199	1,291	265	30	
152	Pasadena, Calif.					425	872	923	385	70		81
153	New Castle, Pa.					679		952	235	4		

[1] All vehicles.

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Table XVII—Continued.

City number.	CITY.	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicle.	Automobile and motor-cycle.	All other.	Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.											
154	Fresno, Calif.						$2,673					
155	Galveston, Tex.	$5,035					1,821			$86		
156	Pueblo, Colo.						500	$1,066	$1,609			
157	Montgomery, Ala.		$6,286				898					
158	Woonsocket, R. I.			$4	$328							
159	Salem, Mass.				397							
160	Decatur, Ill.						1,221					
161	Highland Park, Mich.							326		30		
162	Wheeling, W. Va.		1,246									
163	Chelsea, Mass.				527							$173
164	Shreveport, La.				195		509	1,122			$254	
165	Butte, Mont.											3,907
166	Mount Vernon, N. Y.				275							
167	Winston-Salem, N. C.			3,438								
168	Lexington, Ky.							266				
169	Fitchburg, Mass.				377							
170	Perth Amboy, N. J.							282				
171	Portsmouth, Va.										823	
172	Pittsfield, Mass.				279							
173	Lima, Ohio						96	165				
174	Superior, Wis.						617					
175	West Hoboken, N. J.				253	$144	170	171			41	76
176	Springfield, Mo.	350	9,919				525	541	1,028			
177	Everett, Mass.				394		400					
179	Hamilton, Ohio					392		322				
180	Stockton, Calif.						925					
181	San Jose, Calif.						1 148			(1)		
182	Kenosha, Wis.						4,524					461
183	Charleston, W. Va.					124	1,696	4,180				117
184	Jamestown, N. Y.				452							
185	Joliet, Ill.							722	1,759	400		
186	Waco, Tex.						896		278			
187	Taunton, Mass.				393							
188	Madison, Wis.			3			246	460	772		2,388	
189	Columbia, S. C.			148					374			
190	Brookline, Mass.				421							
191	Lorain, Ohio						153	428	844			203
192	Auburn, N. Y.				250							
193	Quincy, Ill.					2,184		694	316			
194	Williamsport, Pa.					185						
195	Aurora, Ill.									58		
196	Council Bluffs, Iowa					134	110	131				
197	New Rochelle, N. Y.			200	262	130		240				
200	Austin, Tex.											92
201	Poughkeepsie, N. Y.				259							
202	Stamford, Conn.				324	1,292	657					
203	East Chicago, Ind.						3,873	525				
204	Amsterdam, N. Y.				292		76					
205	Oshkosh, Wis.							407				
206	Danville, Ill.		8,734			303	813					
207	Easton, Pa.						234				6	127
208	Orange, N. J.				96	54	1,012	312				90
209	Wilmington, N. C.			2,764								241
210	Ogden, Utah					276	154	234	47			333
211	Norristown, Pa.					133	585					170
212	Watertown, N. Y.			33	127			5				
213	Waltham, Mass.				272							
214	La Crosse, Wis.							405	509			
216	Muskogee, Okla.		3,865					270				1
217	Lynchburg, Va.		6,913									
218	Joplin, Mo.		9,266				536					
219	Newport, R. I.			2	348							
220	Colorado Springs, Colo.						188	18		91		
221	Zanesville, Ohio						78	439				
222	Newport, Ky.	1,169					230	119				242
223	Everett, Wash.						381	82				
224	Newark, Ohio						231	214				
226	Jackson, Miss.						126	191	111			
227	Boise, Idaho						491					

[1] Amounts for house-moving permits included with those for building permits.

The amounts shown in the column "All other" under the caption "General licenses" in Table XVII represent chiefly receipts from hunting and fishing licenses and from licenses to carry firearms.

Receipts from permit taxes.—Receipts from permit taxes, or those exacted in connection with the granting of permits, are usually credited by the cities themselves to the department issuing the permit. Such receipts are included in Table 6, with the exception of receipts from permits issued by public service enterprises, which are credited to these enterprises and are tabulated in Table 10. Of the 227 cities, 203 reported receipts from permits other than those of public service enterprises.

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The amounts shown in the column "All other" under the caption "Permits" in Table XVII represent receipts for the granting of permits to buy or keep gasoline or other explosives; to keep various kinds of animals; to erect poles, signs, or billboards; to open, construct, or repair sidewalks; and to perform other specific acts.

Receipts from special assessments.—With the exception of property taxes, special assessments constitute the largest single revenue for the majority of cities. Special assessments are segregated by the Bureau of the Census into two principal classes—special assessments for expenses and special assessments for outlays.

Receipts from special assessments for expenses.—Receipts of this class were reported by 90 cities. They are shown in the table under the same general heading as special assessments for outlays, and the segregation of the two classes of assessments is based directly upon the general distinction between outlays and expenses. In the tabulation it was impossible in many instances to separate the interest on deferred payments of special assessments for expenses from the interest on deferred payments of special assessments for outlays, and where such was the case the interest receipts on these deferred payments have been tabulated under the title "Special assessments for outlays."

Receipts from special assessments for outlays.—Receipts from special assessments for outlays were reported by 215 of the 227 cities covered by this report. The outlays for which the assessments were made varied in the different cities. In the majority of the cities special assessments were levied for the construction of sewers, paving, curbing, and sidewalks; in many cities they were levied for the grading or widening of streets, the grading of hillsides, and the building of retaining walls, and for parks, bridges, and viaducts; and in some cities they were levied for the laying of water mains. Receipts from special assessments for outlays are shown under the two headings "Original levies" and "Penalties and interest."

Receipts from special charges for outlays.—In many cities there are receipts like those from special assessments for outlays which are not collected under that name nor by methods similar to those by which special assessments are collected, such as compensation for laying a sidewalk, constructing a water main or sewer, or paving the street in front of a property at the request of the owner, without any levy against the property of others. All receipts in the form of special charges for such construction work similar in character to that which is paid for by special assessments are tabulated separately, and in Table 6 are shown in the column headed "Special charges for outlays." Another class of receipts allied to those above described are amounts which cities secure from street car companies for paving a certain portion of the street lying between or adjacent to the rails, and other amounts exacted from similar corporations for meeting the costs of constructing new bridges and strengthening old ones, where the amounts are exacted in accordance with the terms of the franchise under which the street railway company is operating. All amounts collected in this way from the corporations mentioned are reported in Table 9 under the title "Major highway privileges."

Receipts from fines and forfeits.—Receipts from fines and forfeits are classified in Table 6 as receipts from court fines and forfeits, which consist of fines imposed by courts of law and forfeits of bail, and as from commercial forfeits, which consist of forfeits of bonds and deposits guaranteeing the fulfillment of contracts, the good faith of bids, and the performance of certain acts.

Receipts from escheats.—Escheats are amounts of money or the receipts from the disposal of property the owners of which can not be ascertained or located and revenue credits required to balance city bonds and other debt obligations which have been canceled after having been long overdue without the presentation of claims for their redemption. Receipts from escheats were reported by 87 cities.

TABLE 7.

Receipts from subventions and grants.—The total amount received as subventions and grants from other civil divisions was $44,802,680, of which 85.4 per cent was for education. Washington, D. C., reported a grant from the Federal Government of $8,011,349, which constituted 41.3 per cent of the total revenue receipts of that city for the year 1919. This was received in accordance with the organic act of 1878, under which the United States Government assumed one-half of the principal expenditures of the District of Columbia, which is coterminous with the city of Washington.

Receipts from donations, gifts, and pension assessments.—The receipts from donations and gifts from private individuals and corporations, given in Table 7, are arranged in four classes: Those for (1) expenses other than pensions, (2) pensions, (3) outlays, and (4) principal of public trust funds.

Table XVIII, which follows, shows the purposes and amounts of gifts received by each of the cities for which receipts of this kind were reported.

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Table XVIII

City number.	CITY.	DONATIONS AND GIFTS FOR—											PENSION ASSESSMENTS FROM—		
		Expenses.				Outlays.				Principal of public trust funds.					
		Pensions for—													
		Policemen.	Firemen.	Teachers and other school employees.[1]	All other.	Schools and libraries.	Recreation.	Charities.	All other.	For policemen's pension funds.	For firemen's pension funds.	For school employees' pension funds.	All other.	Policemen.	Firemen.	Teachers and other school employees.[1]
	Grand total	$107,288	$77,425	$4,929	$295,933	$217,607	$1,154,526	$72,765	$97,771	$689	$84,974	$5,584	$271,503	$783,582	$471,260	$2,446,186
	Group I	4,861	28,890	306	30,130	150			10,000				43,919	458,639	206,246	2,001,633
	Group II	40,847	7,149	1,388	119,135	5,000	14,795					1,530	79,382	157,236	134,966	176,084
	Group III	39,136	17,894	3,160	51,645	42,301	1,028,030		31,667	629	255	4,000	109,780	114,216	75,399	177,596
	Group IV	9,958	18,652	75	55,907	70,950	46,464	72,765	17,180	60			21,960	33,130	32,799	67,599
	Group V	12,486	4,840		39,116	99,206	65,237		38,924		84,719	54	16,462	20,361	21,850	23,274
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.															
1	New York, N. Y	$915	$1,873	$300	$100									$287,255	$95,941	[2]$1,257,640
2	Chicago, Ill		450	4	3,000				$10,000					164,824	80,826	[3] 311,885
3	Philadelphia, Pa				6,728								$10,558			[4] 222,735
4	Detroit, Mich	3			4,714									1,396		33,478
5	Cleveland, Ohio	3,943	933	[5] 2	6									5,164	4,335	[6] 50,115
6	St. Louis, Mo		25,164		2,500										25,144	
7	Boston, Mass				700								33,361			52,991
8	Baltimore, Md															21,306
9	Pittsburgh, Pa				8,611	$150										[7] 51,483
10	Los Angeles, Calif		470		3,771											
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.															
11	San Francisco, Calif				$250									$21,758		
12	Buffalo, N. Y		$105	$186	110									51,541	$49,933	$50,425
13	Milwaukee, Wis	$14,575	325		7								$5,000	18,673	18,386	31,547
14	Washington, D. C	278			93,371								3,300	14,878	8,682	
15	Newark, N. J	11,337	417	67	[8] 555								4,402	21,484	12,593	[9] 8,383
16	Cincinnati, Ohio	623	2,432		11,470								65,643	8,864	836	28,915
17	New Orleans, La	570	580	1,067	10,491		$11,545							4,536	17,289	11,524
18	Minneapolis, Minn	13,230	50		2,881		500							1,944	4,172	32,682
19	Kansas City, Mo		2,510				2,750								5,400	
20	Seattle, Wash													8,539	12,600	
21	Indianapolis, Ind	234	730	68		$5,000						$1,530	1,037	5,019	5,075	12,608
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.															
22	Jersey City, N. J	$17,804	$113		$448									$17,615	$4,091	
23	Rochester, N. Y	25	425											9,699	10,314	$25,982
24	Portland, Oreg		232		5	$18,600								1,941	5,015	11,157
25	Denver, Colo	1,224	430		4,278		$23,110							3,081	3,049	
26	Providence, R. I													14,501	5,582	8,468
27	Louisville, Ky		419		9,212									2,729	1,834	
28	Toledo, Ohio	7,476		$2,190										3,563		15,715
29	St. Paul, Minn		135											521	5,170	10,982
30	Columbus, Ohio	239			1,362									2,193		19,073
31	Oakland, Calif				10	20,000								5,200	5,512	
32	Atlanta, Ga				5,666				$17,000							
33	Akron, Ohio		1,220		145									2,112	363	
34	Omaha, Nebr													1,463		[10] 10,812
35	Worcester, Mass												$109,036			
36	Birmingham, Ala		57		964	3,680									1,549	
37	Richmond, Va	200			2,110					$200				7,097		
38	Syracuse, N. Y	2,810	573											5,835	2,535	6,876
39	New Haven, Conn	117					780							6,797	4,576	11,943
40	San Antonio, Tex				1,320											
41	Dayton, Ohio	31	350	40	12,500		1,000,000									8,466
42	Memphis, Tenn				1,900											
43	Bridgeport, Conn													8,515	7,629	
44	Scranton, Pa											$4,000				6,723
46	Paterson, N. J		460											2,246	2,189	
47	Hartford, Conn	608	175		238	21	3,000								2,489	
48	Dallas, Tex	50	645		90		1,140									
49	Youngstown, Ohio	113	232						1,000							12,239
50	Springfield, Mass												744			
51	Houston, Tex								8,417							
52	Des Moines, Iowa		195		150									1,566	1,626	
55	Nashville, Tenn													2,221	1,110	
56	Trenton, N. J	120	7,397											3,584	1,319	
57	Salt Lake City, Utah				4,800											11,526
58	Camden, N. J	2,184	1,715											2,201	1,379	
59	Norfolk, Va	6,109	2,911											3,122	220	
60	Albany, N. Y									429	$255			2,391	5,084	5,076
62	Cambridge, Mass				822											
63	Reading, Pa			930												5,312
64	Wilmington, Del	26			5,625									1,382		7,246
65	Spokane, Wash		210											2,641	2,764	
66	Fort Worth, Tex								5,250							

[1] Except as shown in footnotes.
[2] Includes $150,176 from employees of street-cleaning department, $12,940 from employees of health department, and $5,350 from supreme court judges.
[3] Includes $6,970 from park employees, $2,463 from library employees, $2,446 from house of correction employees, and $139,745 from other municipal employees.
[4] Includes $118,040 from other municipal employees.
[5] For employees of health department.
[6] Includes $147 from employees of health department.
[7] All employees.
[8] For park policemen.
[9] Includes $6,226 from employees of board of public works, $1,249 from employees of health department, and $908 from park policemen.
[10] Includes $244 from library employees.

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Table XVIII—Continued.

City number.	CITY.	DONATIONS AND GIFTS FOR—												PENSION ASSESSMENTS FROM—		
		Expenses.				Outlays.				Principal of public trust funds.						
		Pensions for—														
		Policemen.	Firemen.	Teachers and other school employees.[1]	All other.	Schools and libraries.	Recreation.	Charities.	All other.	For policemen's pension funds.	For firemen's pension funds.	For school employees' pension funds.	All other.	Policemen.	Firemen.	Teachers and other school employees.[1]
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.															
67	Kansas City, Kans				$5,000	$1,566										
68	Lynn, Mass					11,884										
69	Yonkers, N. Y	$632	$75											$6,206	$3,572	
70	Duluth, Minn	70		$75	56		$1,955	$70,265						1,051	630	$4,703
71	Tacoma, Wash				5,104									1,861	2,219	
72	Lawrence, Mass				1,000											
73	Elizabeth, N. J		176											1,383	1,371	
74	Utica, N. Y		5											1,772	3,115	3,857
75	Somerville, Mass					2,000							$1,103			
76	Erie, Pa				50											
77	Waterbury, Conn				5,090											
78	Oklahoma City, Okla		180													
79	Schenectady, N. Y				25					$60				1,968	1,035	4,873
80	Flint, Mich				2,020											
81	Fort Wayne, Ind		20		100									748	1,063	
82	Evansville, Ind				87									869	860	
83	Savannah, Ga				528											
84	St. Joseph, Mo		552												1,031	
85	Jacksonville, Fla													1,148		
87	Canton, Ohio															5,521
88	Peoria, Ill	2,864	4,720											824	769	6,653
89	Harrisburg, Pa															7,901
90	Knoxville, Tenn					10,000										
91	Bayonne, N. J	490	86											1,704	1,557	
92	Wilkes-Barre, Pa															3,377
93	Troy, N. Y		10											1,826	726	2,244
96	San Diego, Calif		8,444				9								1,152	
97	Wichita, Kans					500										
98	South Bend, Ind	177	177		50									705	846	
99	Sioux City, Iowa	20	100											591	625	
100	Hoboken, N. J		10		225									1,738	1,507	
101	Portland, Me												6,978			
102	Charleston, S. C				1,700			2,500	$17,180				13,879		792	
103	East St. Louis, Ill	1,524	2,092		12,402									224	952	
104	Terre Haute, Ind		132											852	871	15,333
105	Brockton, Mass				280											
106	Sacramento, Calif				12,519	45,000	20,000							1,528	1,794	
107	Binghamton, N. Y		273											1,556	1,971	2,925
110	Rockford, Ill		210											484	776	
112	Passaic, N. J		565											714	600	
113	Pawtucket, R. I	979												843		
114	Saginaw, Mich						19,500									
115	Holyoke, Mass				1,813											
116	Altoona, Pa															2,630
117	Mobile, Ala				3,569											
118	Springfield, Ohio	111														4,029
119	Springfield, Ill		290											460	779	
120	New Britain, Conn		535		1,585											
121	Covington, Ky				70											
122	Chattanooga, Tenn				300											
123	Davenport, Iowa				1,980									620	635	
126	Chester, Pa															2,312
127	Racine, Wis	3,091			102									408	579	
128	Lincoln, Nebr				252		5,000									
129	Lancaster, Pa															1,241
131	Augusta, Ga													1,047	972	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.															
133	Atlantic City, N. J	$698	$30												$1,811	
134	Tampa, Fla														675	
135	Gary, Ind		25			$8,813									734	
136	Topeka, Kans				$1,000								$2,000			$2,306
137	Malden, Mass								$1,000				6,962			
139	East Orange, N. J		25		561									$992	607	
140	Niagara Falls, N. Y	75	90											619	584	1,870
144	Roanoke, Va								30,000							
145	Jackson, Mich												1,000			
146	McKeesport, Pa				25				924							
150	Elmira, N. Y	296												464	472	
151	Cedar Rapids, Iowa	235	282											290	576	
152	Pasadena, Calif				1,421								5,000			
154	Fresno, Calif				138										1,600	
155	Galveston, Tex				21,455											

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Table XVIII— Continued.

City number.	CITY.	DONATIONS AND GIFTS FOR—												PENSION ASSESSMENTS FROM—		
		Expenses.				Outlays.				Principal of public trust funds.						
		Pensions for—														
		Policemen.	Firemen.	Teachers and other school employees.[1]	All other.	Schools and libraries.	Recreation.	Charities.	All other.	For policemen's pension funds.	For firemen's pension funds.	For school employees' pension funds.	All other.	Policemen.	Firemen.	Teachers and other school employees.[1]
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.																
158	Woonsocket, R. I.	$82			$1,200						$84,719			$993		
159	Salem, Mass.				1,241											
160	Decatur, Ill.		$184											344	$530	
161	Highland Park, Mich.				65	$75,000								651	292	
162	Wheeling, W. Va.															$3,760
164	Shreveport, La.		300		104									435	433	
165	Butte, Mont.		115													
166	Mount Vernon, N. Y.	357	60											2,006	527	4,418
168	Lexington, Ky.				225											
169	Fitchburg, Mass.				284											
170	Perth Amboy, N. J.	78												578		
174	Superior, Wis.	1,826				12,511								542	659	
175	West Hoboken, N. J.													719	438	
176	Springfield, Mo.				1,250								$1,000			
177	Everett, Mass.					2,500	$200									
178	Dubuque, Iowa		100				50							442	551	
179	Hamilton, Ohio				502											1,742
180	Stockton, Calif.													928	1,088	
181	San Jose, Calif.													577	271	
182	Kenosha, Wis.	1,496	100				10,500							338	358	
184	Jamestown, N. Y.													934		1,625
185	Joliet, Ill.		759											390	461	
186	Waco, Tex.					50										
188	Madison, Wis.		50									$54	500	305	467	
189	Columbia, S. C.				200											
191	Lorain, Ohio													245	172	
192	Auburn, N. Y.	85	412											880	608	1,772
193	Quincy, Ill.		25		40										482	
194	Williamsport, Pa.															2,161
195	Aurora, Ill.													380	196	
196	Council Bluffs, Iowa	10			39									220	274	
197	New Rochelle, N. Y.	414	145											1,350	707	
198	Waterloo, Iowa	14	52											271	290	
201	Poughkeepsie, N. Y.	92												673		
202	Stamford, Conn.	5	1,216		566									432	511	
204	Amsterdam, N. Y.													242	311	1,021
205	Oshkosh, Wis.	25												205	350	
207	Easton, Pa.						4,045									
208	Orange, N. J.	5	36											510	428	
209	Wilmington, N. C.					332	50,242									
210	Ogden, Utah				500											
211	Norristown, Pa.															1,243
212	Watertown, N. Y.	4,377	405												534	
214	La Crosse, Wis.	579												287	691	
215	Green Bay, Wis.	319	25											217	206	
218	Joplin, Mo.	438	364											447	418	
219	Newport, R. I.	1,000			7,741									649	1,199	
220	Colorado Springs, Colo.		15											252	439	
221	Zanesville, Ohio															1,356
222	Newport, Ky.				72											
223	Everett, Wash.								$6,000					258	573	
225	Bellingham, Wash.		25		185		200		1,000					296	327	
226	Jackson, Miss.				302											

The amounts shown in Table XVIII in the column headed "All other" under the general heading "Expenses" include donations for maintenance of schools and libraries, for parks and other recreational purposes, or hospitals and health departments, for charity, and for war and other miscellaneous activities.

The receipts for outlays shown in Table XVIII in the column headed "All other" represent contributions to the city for the purchase or construction of land, buildings, and equipment of hospitals and departments of health; of fire departments and for flood protection; of drinking fountains and bridges; of pounds; and of memorials to heroes.

Receipts for establishing or adding to the principal of public trust funds for municipal uses which appear in the column headed "All other" were for such pur-

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poses as the endowment of parks and other recretional facilities, schools, libraries, hospitals, cemeteries, and funds for the relief of the poor.

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

TABLE 8.

Classification of general departmental receipts.—American municipalities realize considerable amounts of revenue from fees, charges, minor sales, and allied sources. These receipts are classified in this report according to the division and department by which the service was rendered. Thus classified, they are arranged in two principal divisions: (1) Those received by the general departments, by which is meant the departments, offices, and accounts of the government exclusive of the public service enterprises, and (2) those received by the public service enterprises. The receipts first mentioned are included in Table 8 and those referred to in (2) are shown in Table 10. The receipts of Table 8 are arranged in nine principal divisions, which correspond to the classification employed in tabulating the expenses and outlays for the departments, as given in Tables 11 and 16. The nine divisions mentioned are as follows: 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. The arrangement of Table 11 and the text accompanying the same fully set forth the offices, departments, and accounts under each division of the classification employed in Table 8 for receipts, the arrangement of which differs but slightly from that of Table 11.

Character of receipts tabulated as from general departmental earnings.—The greater portion of the revenue receipts included in Table 8 is derived from fees, charges, rents, and minor sales. The revenues from the sources mentioned are what economists call "contractual" as distinguished from "compulsory" revenues tabulated as taxes, special assessments, and fines. All involve the exchange of equivalents by which the cities receive cash in return for a benefit granted in the form of services, rents, or objects sold. The statement of the last sentence needs modification only to the extent that the price obtained for the services, rents, or objects sold may be either what economists call a "private" or "competitive" price, or a "quasi private," "monopoly," or "public" price, the former being a price fixed in an open or competitive market and the latter being arbitrarily fixed above or below the competitive level by the government acting under circumstances that give it a monopoly of that which is furnished. The price at which the rents and sales are fixed is nearly always competitive, while that at which fees and charges for services are established is generally a "public" or a "monopoly" price, which in some cases is in excess of the actual cost of the services rendered. Thus the fees and charges included in Table 8 are received as compensation for actual services rendered, while the so-called "license fees" and "permit fees" included in Table 6 as from taxes are collected not for work performed but for the privilege of doing something.

Receipts from fees and charges.—Included in this report as receipts from fees and charges are all amounts received by the several cities as compensation for services rendered the payers by the general departments of the cities, whether the services were clerical in character, and the compensation is called a "fee," or were other than clerical, and the compensation is spoken of as a "charge." The amounts here included, which are locally called "fees," are generally established by law in advance, while those called "charges" are generally established upon completion of the work or service. Among the special services the receipts in compensation for which are included as charges are those for making connections with sewer pipes and repairing pavements which have been damaged by those making connections with sewers.

In Table 8 are included for certain cities of Groups I and II receipts from departmental fees, charges, rents, sales, and other sources, of the counties containing these cities, the amounts of which are shown in Table 3 on the line designated "County" for those cities, in the column headed "From earnings of general departments."

Receipts from rents and sales.—As receipts from rents there are included in Table 8 only amounts received for the use of real property employed principally for departmental uses. Similar rents of property used primarily for productive enterprises are included in Table 10, and those of property held for investment purposes are tabulated in Table 9. As receipts from minor sales there are included in Table 8 receipts from the sale of discarded equipment and materials where the payments for replacement and renewal of such equipment and the payments for the services which produced the material sold are classified as expenses. Similar sales on outlay account are tabulated in Table 20.

Receipts from other sources.—Among the receipts included in Table 8 in addition to those for fees, charges, rents, and sales are those which are referred to as receipts from other sources. These receipts are derived principally from "contractual" revenues, the same as those from fees, charges, rents, and sales, and also include receipts which, like those obtained from rents and sales, are revenues the amounts of which are established in a competitive market by the operation of enterprises in connection with institutions and parks.

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Amounts received as fire insurance adjustments that are expended for outlays during the same year and amounts received on account of losses through bank failures and defalcations during the year of loss are not included in the table, both being included in Table 20, the first as receipts on outlay account and the second as refund receipts. Likewise, amounts received by cities on account of damages and losses to city property, if for damages and losses charged as expenses, are included in Table 8, but if for damages and losses met by outlays they are tabulated in Table 20.

TABLE 9.

Receipts from major highway privileges.—Under this designation are included in Table 9 all amounts received from corporations and individuals as compensation for the special privileges, powers, or rights granted to them in the streets and alleys of cities for the purpose of providing the citizens with what are popularly called public utilities. The amounts thus tabulated have been received as compensation for what some writers have called the "operating franchise" of the paying corporation or individual.

Among the receipts from major privileges in Table 9 are those from steam and street railroads for the privilege of transporting freight or passengers through or across the streets and alleys, 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 fixtures and equipment in, under, over, or across the streets, incident to the conduct of their business of furnishing public utilities. Similar receipts from private individuals or corporations for the privilege of placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets incident to the conduct of a business other than that of furnishing public utilities are classed as receipts from minor highway privileges.

It should be noted that only one class of receipts from public utility enterprises is included in Table 9 as receipts from major privileges, namely, such receipts as are in return for privileges essential to the distribution of public utilities. Receipts from such enterprises or from others for privileges in streets for purposes other than providing the public with some utility are tabulated as receipts from minor highway privileges, while receipts for the temporary use of land or of water fronts, not involving the use of a street or alley, are tabulated as receipts from rents. Receipts from these corporations and from individuals, which are in the nature of taxes as defined in this report, are shown in Table 6 as receipts from the general property tax, special property taxes, or business taxes, according to the subject of taxation and the method by which the taxes were levied and collected.

Table XIX, which follows, presents in detail the amounts received by the various cities for highway privileges granted to those furnishing public utilities.

Table XIX

City number.	CITY.	MAJOR HIGHWAY PRIVILEGES FOR— Street railway.	Telegraph and telephone.	Electric light and power.	Gas light and heat.	Waterworks.	Undistributed and all other.
	Grand total	$8,063,474	$1,645,366	$1,519,615	$366,752	$34,235	$535,836
	Group I	5,073,157	955,039	1,004,320	43,496	862	394,575
	Group II	823,265	237,988	14,398	60,035	.....	21,859
	Group III	1,644,291	311,866	354,755	179,032	18,140	52,980
	Group IV	340,527	76,025	103,309	65,180	15,233	51,122
	Group V	182,234	64,448	42,833	19,006	.....	15,300
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.						
1	New York, N. Y.	$1,049,554	$56,860	$18,958	$21,495	.....	$197,603
2	Chicago, Ill.	2,226,011	610,361	752,155	15,955	.....	133,628
3	Philadelphia, Pa.	553,000	.....	.....	.....	.....	.....
5	Cleveland, Ohio	3,081	.....	.....	81	.....	243
6	St. Louis, Mo.	257,666	195,968	215,851	.....	.....	11,442
7	Boston, Mass.	25,728	.....	.....	.....	.....	.....
8	Baltimore, Md.	797,684	.....	5	.....	.....	6,564
9	Pittsburgh, Pa.	122,866	(1)	[1] 17,290	4,303	.....	16,239
10	Los Angeles, Calif.	37,567	91,850	61	1,662	$862	28,856
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.						
11	San Francisco, Calif.	$37,348	$96,730	.....	.....	.....	$8
12	Buffalo, N. Y.	56,059	.....	.....	.....	.....	.....
13	Milwaukee, Wis.	5,615	.....	.....	.....	.....	.....
14	Washington, D. C.	41,973	.....	.....	.....	.....	.....
15	Newark, N. J.	285,722	45,056	.....	.....	.....	.....
16	Cincinnati, Ohio	136,043	.....	[2] $13,898	(2)	.....	.....
17	New Orleans, La.	550	27,978	500	.....	.....	3,964
18	Minneapolis, Minn.	55,364	2,304	.....	.....	.....	.....
19	Kansas City, Mo.	16,384	53,920	.....	$33,022	.....	17,887
20	Seattle, Wash.	144,837	.....	.....	.....	.....	.....
21	Indianapolis, Ind.	43,370	12,000	.....	27,013	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.						
22	Jersey City, N. J.	$106,338	$13,205	$24,155	$30,434	.....	$5,000
23	Rochester, N. Y.	105,310	.....	.....	.....	.....	.....
24	Portland, Oreg.	322,256	3,520	21,143	100	.....	3,337
25	Denver, Colo.	64,165	36,000	50,000	.....	.....	3,394
26	Providence, R. I.	[3] 195,996	38,886	(3)	.....	.....	1,000
27	Louisville, Ky.	4,627	7,207	.....	.....	.....	.....
28	Toledo, Ohio	.....	1,368	.....	.....	.....	.....
29	St. Paul, Minn.	59,119	1,024	.....	.....	.....	.....
30	Columbus, Ohio	3,216	.....	21,653	.....	.....	.....
31	Oakland, Calif.	15,822	48,877	.....	.....	.....	.....
32	Atlanta, Ga.	43,347	2,286	.....	.....	.....	.....
33	Akron, Ohio	300	.....	.....	.....	.....	.....
34	Omaha, Nebr.	80,670	46,574	41,948	83,828	.....	.....
36	Birmingham, Ala.	3,600	.....	.....	.....	.....	4,500
37	Richmond, Va.	109,917	33,645	.....	.....	.....	.....
38	Syracuse, N. Y.	38,644	.....	.....	.....	.....	.....
39	New Haven, Conn.	880	.....	.....	.....	.....	.....
40	San Antonio, Tex.	3,400	204	.....	.....	.....	.....
41	Dayton, Ohio	20,139	.....	3,049	.....	.....	.....
42	Memphis, Tenn.	.....	550	25,000	.....	.....	.....
44	Scranton, Pa.	16,738	.....	.....	.....	.....	.....
45	Grand Rapids, Mich.	6,426	738	1,000	.....	.....	351
46	Paterson, N. J.	5,615	6,011	.....	.....	$16,538	.....
47	Hartford, Conn.	13,534	.....	.....	.....	.....	.....
48	Dallas, Tex.	40,920	13,528	95,411	500	.....	32,839
49	Youngstown, Ohio	1,090	.....	.....	.....	.....	.....
50	Springfield, Mass.	48,985	.....	.....	.....	.....	.....
51	Houston, Tex.	13,520	10,918	49,089	6,691	.....	900
52	Des Moines, Iowa	.....	.....	12,217	16,168	.....	.....
53	Fall River, Mass.	3,684	.....	.....	.....	.....	.....
54	New Bedford, Mass.	13,554	.....	.....	.....	.....	.....
55	Nashville, Tenn.	[3] 51,713	9,143	(3)	22,282	.....	.....
56	Trenton, N. J.	43,164	6,364	.....	8,863	.....	.....
57	Salt Lake City, Utah	2,975	7,055	2,166	8,467	.....	1,000
58	Camden, N. J.	28,702	9,085	924	797	1,602	357
59	Norfolk, Va.	37,917	12,444	.....	.....	.....	.....
60	Albany, N. Y.	13,162	.....	.....	.....	.....	.....
62	Cambridge, Mass.	2,065	.....	.....	.....	.....	.....
63	Reading, Pa.	5,313	.....	.....	.....	.....	.....
64	Wilmington, Del.	93,298	.....	.....	.....	.....	.....
65	Spokane, Wash.	24,170	3,234	6,000	5,905	.....	302

[1] Amounts received from telegraph and telephone privileges included with those received from electric light and power privileges.
[2] Amounts received from gas light and heat privileges included with those received from electric light and power privileges.
[3] Amounts received from electric light and power privileges included with those received from street railway privileges.

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City number.	CITY.	Table XIX—Con. MAJOR HIGHWAY PRIVILEGES FOR— Street railway.	Telegraph and telephone.	Electric light and power.	Gas light and heat.	Waterworks.	Undistributed and all other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.						
67	Kansas City, Kans.	$7,065	$5,810	.....	$6,828	.....	$179
70	Duluth, Minn.	275	.....	$639	.....	.....	.....
71	Tacoma, Wash.	24,147	4,938	.....	.....	.....	1,452
73	Elizabeth, N. J.	12,377	8,918	.....	13,708	$7,705	300
76	Erie, Pa.	8,903	.....	.....	1,039	.....	.....
78	Oklahoma City, Okla.	.....	.....	[1] 8,317	(1)	.....	.....
81	Fort Wayne, Ind.	500	.....	.....	.....	.....	.....
82	Evansville, Ind.	329	9,315	26,219	.....	.....	.....
83	Savannah, Ga.	800	.....	.....	.....	.....	.....
84	St. Joseph, Mo.	.....	7,257	.....	.....	.....	16,571
85	Jacksonville, Fla.	24,706	3,441	.....	.....	.....	.....
86	Manchester, N. H.	6,210	67	.....	.....	.....	.....
88	Peoria, Ill.	1,035	1,000	.....	.....	.....	.....
89	Harrisburg, Pa.	43,224	.....	.....	.....	.....	2,721
90	Knoxville, Tenn.	.....	63	.....	6,359	.....	.....
91	Bayonne, N. J.	12,273	4,296	8,922	10,922	.....	12
93	Troy, N. Y.	7,969	91	.....	.....	.....	200
94	Allentown, Pa.	446	.....	.....	.....	.....	.....
95	El Paso, Tex.	.....	.....	.....	.....	.....	247
96	San Diego, Calif.	16,501	8,731	.....	.....	.....	289
97	Wichita, Kans.	[2] 5,000	.....	(2)	7,197	.....	.....
98	South Bend, Ind.	.....	.....	.....	.....	.....	957
99	Sioux City, Iowa.	4,933	5,726	[1] 23,289	(1)	.....	.....
100	Hoboken, N. J.	6,027	.....	.....	.....	.....	.....
101	Portland, Me.	1,375	.....	.....	.....	.....	67
102	Charleston, S. C.	21,596	.....	.....	.....	.....	.....
103	East St. Louis, Ill.	.....	172	.....	.....	.....	.....
104	Terre Haute, Ind.	1,000	.....	.....	.....	.....	.....
106	Sacramento, Calif.	2,444	.....	1,081	.....	.....	.....
108	Tulsa, Okla.	5,660	.....	.....	.....	.....	.....
109	Johnstown, Pa.	7,171	.....	1,000	1,000	.....	.....
110	Rockford, Ill.	4,598	.....	4,977	.....	.....	1,451
111	Little Rock, Ark.	16,229	2,625	500	5,000	.....	.....
112	Passaic, N. J.	12,170	3,092	7,914	5,798	5,684	.....
113	Pawtucket, R. I.	26,295	.....	1,412	5,672	.....	.....
114	Saginaw, Mich.	2,500	.....	425	.....	.....	.....
116	Altoona, Pa.	.....	32	22	609	30	.....
117	Mobile, Ala.	2,605	25	6,013	1,048	.....	235
118	Springfield, Ohio.	4,536	.....	.....	.....	.....	.....
119	Springfield, Ill.	14,677	214	.....	.....	.....	.....
121	Covington, Ky.	11,750	.....	.....	.....	.....	.....
122	Chattanooga, Tenn.	[2] 650	.....	(2)	.....	.....	7,000
125	Berkeley, Calif.	11,791	7,524	12,588	.....	.....	.....
126	Chester, Pa.	.....	.....	.....	.....	1,814	.....
128	Lincoln, Nebr.	.....	.....	.....	.....	.....	108
129	Lancaster, Pa.	2,000	1,000	.....	.....	.....	.....
131	Augusta, Ga.	1,667	1,688	.....	.....	.....	13,333
132	Macon, Ga.	7,093	.....	.....	.....	.....	6,000
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.						
133	Atlantic City, N. J.	$16,234	$8,260	.....	$16,581	.....	$4,807
134	Tampa, Fla.	9,278	.....	.....	.....	.....	814
136	Topeka, Kans.	.....	.....	$9,049	125	.....	.....
138	Huntington, W. Va.	.....	1,433	3,167	.....	.....	.....
139	East Orange, N. J.	1,363	8,820	.....	.....	.....	.....
140	Niagara Falls, N. Y.	1,563	.....	.....	.....	.....	.....
142	Bay City, Mich.	6,347	.....	.....	.....	.....	.....
143	York, Pa.	6,769	.....	7,493	.....	.....	5,767
144	Roanoke, Va.	5,504	4,098	.....	.....	.....	.....
146	McKeesport, Pa.	.....	72	.....	.....	.....	.....
150	Elmira, N. Y.	2,183	.....	.....	.....	.....	.....
152	Pasadena, Calif.	987	5,601	.....	.....	.....	.....
153	New Castle, Pa.	4,861	.....	.....	.....	.....	.....
154	Fresno, Calif.	1,007	5,106	.....	.....	.....	.....
155	Galveston, Tex.	600	1,600	.....	.....	.....	812
156	Pueblo, Colo.	5,514	.....	.....	.....	.....	.....
158	Woonsocket, R. I.	22,486	1,116	.....	.....	.....	.....
162	Wheeling, W. Va.	7,889	.....	1,156	.....	.....	.....
163	Chelsea, Mass.	5,440	.....	.....	.....	.....	.....
164	Shreveport, La.	1,481	.....	.....	.....	.....	.....
165	Butte, Mont.	2,135	.....	.....	.....	.....	.....
166	Mount Vernon, N. Y.	3,743	.....	.....	.....	.....	.....
168	Lexington, Ky.	.....	350	.....	.....	.....	.....
169	Fitchburg, Mass.	231	.....	.....	.....	.....	.....
170	Perth Amboy, N. J.	4,613	.....	.....	.....	.....	.....

[1] Amounts received from gas light and heat privileges included with those received from electric light and power privileges.

[2] Amounts received from electric light and power privileges included with those received from street railway privileges.

City number.	CITY.	Table XIX—Con. MAJOR HIGHWAY PRIVILEGES FOR— Street railway.	Telegraph and telephone.	Electric light and power.	Gas light and heat.	Waterworks.	Undistributed and all other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—continued.						
171	Portsmouth, Va.	$500	$4,020	$3,634	.....	.....	.....
172	Pittsfield, Mass.	2,963	.....	.....	.....	.....	.....
174	Superior, Wis.	718	.....	.....	.....	.....	.....
175	West Hoboken, N. J.	19,712	.....	.....	.....	.....	.....
176	Springfield, Mo.	.....	1,000	.....	.....	.....	.....
180	Stockton, Calif.	1,207	2,397	[1] 5,815	(1)	.....	.....
181	San Jose, Calif.	3,045	.....	.....	.....	.....	.....
182	Kenosha, Wis.	600	.....	.....	.....	.....	.....
183	Charleston, W. Va.	1,270	.....	.....	.....	.....	.....
184	Jamestown, N. Y.	2,500	.....	.....	.....	.....	.....
185	Joliet, Ill.	.....	500	1,000	$1,000	.....	.....
186	Waco, Tex.	510	.....	.....	.....	.....	.....
187	Taunton, Mass.	806	.....	.....	.....	.....	.....
190	Brookline, Mass.	100	.....	.....	.....	.....	.....
191	Lorain, Ohio.	.....	.....	.....	300	.....	.....
193	Quincy, Ill.	9,126	.....	[1] 5,044	(1)	.....	.....
195	Aurora, Ill.	6,845	760	.....	1,000	.....	.....
196	Council Bluffs, Iowa.	.....	3,823	.....	.....	.....	.....
197	New Rochelle, N. Y.	3,778	.....	.....	.....	.....	.....
200	Austin, Tex.	.....	2,899	.....	.....	.....	.....
201	Poughkeepsie, N. Y.	2,071	.....	.....	.....	.....	.....
204	Amsterdam, N. Y.	5,998	.....	.....	.....	.....	.....
207	Easton, Pa.	.....	.....	.....	.....	.....	$736
208	Orange, N. J.	.....	3,683	.....	.....	.....	.....
210	Ogden, Utah.	1,000	1,000	.....	.....	.....	300
211	Norristown, Pa.	.....	.....	.....	.....	.....	2,004
214	La Crosse, Wis.	825	36	57	.....	.....	.....
219	Newport, R. I.	4,239	4,793	2,734	.....	.....	.....
220	Colorado Springs, Colo.	984	2,167	3,654	.....	.....	.....
225	Bellingham, Wash.	1,368	914	.....	.....	.....	60
227	Boise, Idaho.	1,841	.....	.....	.....	.....	.....

[1] Amounts received from gas light and heat privileges included with those received from electric light and power privileges.

The amounts shown under the heading "Undistributed and all other" in Table XIX were received chiefly from the laying of tracks and the building of bridges by steam railroad, terminal, motor, and other transportation companies; the laying of pipes by gas, oil, water, and steam-heating companies; the erection of poles, wires, and cables by detective, signal service, messenger, and other agencies and companies.

Receipts from minor highway privileges.—Under this heading are included amounts received by cities for grants of what the Bureau of the Census designates as minor highway privileges. The greater number of these grants are made to those occupying lands adjoining the street or alley for such privileges as (1) to maintain vaults or other structures under the sidewalk, street, or alley; (2) to maintain merchandise stands or place other property on the sidewalk; (3) to use certain portions of the street or alley for storing building or other materials; (4) to extend awnings, signs, bay or show windows, and other structures beyond the building line or across the sidewalk or street; and (5) to construct bridges over, or tunnels or connecting pipes under, the street, including water pipes for the use of steam and street railways.

Table 9 shows a total of $906,857 as receipts from minor highway privileges. Of this aggregate New York, N. Y., reported $183,711, or 20.3 per cent, and Chicago, Ill., reported $494,151, or 54.5 per cent. Of

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the amount last mentioned it is possible that, owing to the lack of correct or fully descriptive designations in local accounts, a small portion should have been reported under other headings in Table 9 or in other tables. Of the 227 cities covered by this report, only 77, or 33.9 per cent, reported receipts from minor highway privileges. In the cities reporting receipts from minor highway privileges the right of the city corporation to the highways extends to the building line, while in the majority of cities from which no receipts were reported that right extends only to the curb line.

Table XX, which follows, shows the amounts received by each city from minor highway privileges included in Table 9, classified by the kind of privilege or which the receipts were obtained.

Table XX

City number.	CITY.	MINOR HIGHWAY PRIVILEGES FOR— Vendors' stands.	Street signs and awnings.	Spur tracks and sidings.	Pipes and conduits.	Vaults and tunnels.	Storage of building material.	Undistributed and all other.
	Grand total...	$117,485	$92,581	$118,214	$25,604	$130,096	$18,790	$404,087
	Group I	94,705	81,796	107,554	21,251	120,653	10,691	362,146
	Group II		7,216	1,005	460	3,539	2,165	3,961
	Group III	4,228	3,142	6,020	2,503	5,871	4,787	29,909
	Group IV	19	311	2,760	165	33	641	3,167
	Group V	18,533	116	875	1,225		506	4,904
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.							
1	New York, N. Y		$45,145		$4,500	$119,549		$14,517
2	Chicago, Ill	$52,320	12,817	$86,758	15,205			327,051
3	Philadelphia, Pa		95				$5,663	
4	Detroit, Mich	1,611						
7	Boston, Mass	25,922	4,312					1,440
8	Baltimore, Md	14,852	19,427	1,969	956	1,037	5,028	19,138
9	Pittsburgh, Pa			18,827	200			
10	Los Angeles, Calif				390	67		
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.							
12	Buffalo, N. Y		$3,922					
13	Milwaukee, Wis		2,624				$1,688	
14	Washington, D. C				$385	$201		
17	New Orleans, La			$1,005	75			$2,777
18	Minneapolis, Minn		295			3,338	382	
19	Kansas City, Mo		275					
20	Seattle, Wash		100				95	
21	Indianapolis, Ind							1,184
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.							
22	Jersey City, N. J			$5,492	$1,029	$20		$2,954
23	Rochester, N. Y		$80					
25	Denver, Colo		286	525				
26	Providence, R. I	$3,586						
27	Louisville, Ky				1,238			125
28	Toledo, Ohio		208					
29	St. Paul, Minn	202	1,504					
30	Columbus, Ohio							18
34	Omaha, Nebr							17,991
39	New Haven, Conn						$195	
46	Paterson, N. J							50
47	Hartford, Conn		713					
48	Dallas, Tex					5,847		
50	Springfield, Mass		57				3,476	
51	Houston, Tex	375						
52	Des Moines, Iowa							7,947
54	New Bedford, Mass		48				145	
57	Salt Lake City, Utah		243					150
58	Camden, N. J		3		85		151	578
59	Norfolk, Va				150			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.—Contd.							
60	Albany, N. Y			$3	$1			
62	Cambridge, Mass	$65						
63	Reading, Pa					$4	$559	$20
64	Wilmington, Del						161	
66	Fort Worth, Tex							76
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.							
69	Yonkers, N. Y				$75	$33	$132	
73	Elizabeth, N. J				25			
75	Somerville, Mass		$10					
79	Schenectady, N. Y							$435
96	San Diego, Calif	$19		$375				
97	Wichita, Kans							300
99	Sioux City, Iowa				5			
100	Hoboken, N. J							300
107	Binghamton, N. Y							110
111	Little Rock, Ark			1,325				61
112	Passaic, N. J		290					
114	Saginaw, Mich		11					
116	Altoona, Pa						139	65
117	Mobile, Ala			1,060	10			66
122	Chattanooga, Tenn							25
123	Davenport, Iowa							1,263
128	Lincoln, Nebr				50		370	542
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.							
133	Atlantic City, N. J							$95
136	Topeka, Kans	$6						
140	Niagara Falls, N. Y	25						25
152	Pasadena, Calif						$40	
155	Galveston, Tex	1,521		$675	$1,125		362	3,757
156	Pueblo, Colo	421					60	
159	Salem, Mass	50						
162	Wheeling, W. Va		$110					
163	Chelsea, Mass			200				
165	Butte, Mont	16,362						684
177	Everett, Mass	100						
187	Taunton, Mass						2	
189	Columbia, S. C	48						
193	Quincy, Ill		5					
197	New Rochelle, N. Y							336
207	Easton, Pa						42	6
210	Ogden, Utah				100			
215	Green Bay, Wis							1
220	Colorado Springs, Colo		1					

Amounts shown under the heading "Undistributed and all other" in Table XX were received for the privilege of using highway space for overhead bridges, platforms, sheds, tubes, cables, gas-filling stations, drinking fountains, tanks, bay windows, steps, and other structures or property.

Receipts from rents of municipal 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. Of the amounts reported in the first class, all were receipts from properties of public trust funds excepting $30,891, received from properties of sinking funds reported for Baltimore, Md.

Included with the receipts from rents of investment properties are certain receipts of Chicago, Ill.; St. Louis, Mo.; Baltimore, Md.; Los Angeles, Calif.;

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and Providence, R. I., aggregating $51,274, which were received from the departments and enterprises of the cities.

Receipts from interest.—Table 9 shows 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, which are included in Table 6; and (2) receipts of accrued interest on original loans, which are shown in Table 20.

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 on current deposits, on investments and deposits of investment funds, on investments and deposits of sinking funds, and on investments and deposits of public trust funds. In this section of the table are included the interest receipts of sinking and investment funds and public trust funds for municipal uses that were paid by the divisions of the government of the city to these funds as interest on their debt obligations held as investments. The aggregate of these transfer receipts for the cities covered by the report was $25,957,754, of which $13,863,596, or 53.4 per cent, was reported by New York, N. Y.

TABLE 10.

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

The statistics of municipally operated public service enterprises are for most cities defective, in consequence of the fact that their accounts are not completely segregated, and the enterprises are not credited with all the revenues resulting from their activities, nor debited with all the expenses chargeable to them. Thus they may not be credited with the interest earned on their funds on current deposit nor charged with interest on their bonds. Again, in many cities the method of accounting is faulty, in that it does not give credit to enterprises for utilities furnished or services rendered by them to the various departments and to other public utility enterprises of the city. Then, too, in cities crediting their enterprises with materials or services so furnished, there is no uniform method of determining the amounts to be credited. The only remedy for these defects is the more careful segregation of accounts affecting enterprises of this type and the adoption by officials in charge of municipal accounting of a uniform system of giving credit for the utilities furnished by them to the city departments and to other enterprises of the city government.

Receipts of public service enterprises.—The total revenue receipts shown in Table 10 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 from current deposits. The receipts shown in Table 10 in the column headed "All other enterprises" are distributed under four heads in Table XXI, which follows.

City number.	Table XXI — CITY.	REVENUE RECEIPTS FROM— Total.	Municipal railways.	Ferries.	Toll bridges.	Miscellaneous.
	Grand total	$6,401,006	$3,875,698	$1,779,660	$487,533	$258,115
	Group I	1,983,347	.....	1,658,146	312,060	13,141
	Group II	3,859,117	3,737,603	121,514	.....	.....
	Group III	249,346	.....	.....	124,048	125,298
	Group IV	230,267	138,095	.....	7,501	84,671
	Group V	78,929	.....	.....	43,924	35,005
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.					
1	New York, N. Y.	$1,875,394	.....	$1,563,334	$312,060	.....
7	Boston, Mass.	97,019	.....	88,324	.....	$8,695
8	Baltimore, Md.	6,488	.....	6,488	.....	.....
10	Los Angeles, Calif.	4,446	.....	.....	.....	4,446
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.					
11	San Francisco, Calif.	$2,421,060	$2,421,060	.....	.....	.....
17	New Orleans, La.	1,168,549	1,168,549	.....	.....	.....
20	Seattle, Wash.	269,508	147,994	$121,514	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.					
24	Portland, Oreg.	$174,129	.....	.....	$124,048	$50,081
25	Denver, Colo.	2,776	.....	.....	.....	2,776
31	Oakland, Calif.	46,323	.....	.....	.....	46,323
33	Akron, Ohio	501	.....	.....	.....	501
34	Omaha, Nebr.	21,733	.....	.....	.....	21,733
42	Memphis, Tenn.	3,884	.....	.....	.....	3,884
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.					
71	Tacoma, Wash.	$138,095	$138,095	.....	.....	.....
96	San Diego, Calif.	862	.....	.....	.....	$862
120	New Britain, Conn.	2,557	.....	.....	.....	2,557
121	Covington, Ky.	7,501	.....	.....	$7,501	.....
123	Davenport, Iowa	21,767	.....	.....	.....	21,767
131	Augusta, Ga.	59,485	.....	.....	.....	59,485
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.					
141	Kalamazoo, Mich.	$3,811	.....	.....	.....	$3,811
152	Pasadena, Calif.	15,937	.....	.....	.....	15,937
164	Shreveport, La.	36,423	.....	.....	$36,423	.....
167	Winston-Salem, N. C.	6,342	.....	.....	.....	6,342
184	Jamestown, N. Y.	8,369	.....	.....	.....	8,369
186	Waco, Tex.	546	.....	.....	.....	546
222	Newport, Ky.	7,501	.....	.....	7,501	.....

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The receipts shown under the heading "Miscellaneous" in Table XXI were for a number of enterprises, as shown in the statement which follows.

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
Boston, Mass. (7):		New Britain, Conn. (120)...	$2,557
City record	$8,695	Slaughterhouse	1,457
Los Angeles, Calif. (10)...	4,446	Ice plant	1,100
Farm	4,011	Davenport, Iowa (123):	
Motor bus line	435	Levee	21,767
Portland, Oreg. (24):		Augusta, Ga. (131):	
Harbor towage and pilotage	50,081	Canal	59,485
Denver, Colo. (25):		Kalamazoo, Mich. (141):	
Irrigation ditch	2,776	Fuel yard	3,811
Oakland, Calif. (31):		Pasadena, Calif. (152):	
Water-front development	46,323	Farm	15,937
Akron, Ohio (33):		Winston-Salem, N. C. (167):	
Parking ground	501	Abattoir	6,342
Omaha, Nebr. (34):		Jamestown, N. Y. (184):	
Ice plant	21,733	Gravel pit	8,369
Memphis, Tenn. (42):		Waco, Tex. (186):	
River and rail terminal..	3,884	Farm	546
San Diego, Calif. (96):			
Farm	862		

TABLE 11.

Payments for general departmental expenses.—In Table 11 are presented statistics showing payments for the expenses of the various cities during 1919, 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 61.1 per cent of the total payments for governmental costs, as shown in Table 5. They are given in Table 11 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 10 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 11 it should be noted that while the payments shown in this table for the main groups of departments or divisions, as they have been called above, 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 "Care and maintenance of 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 "Care and maintenance of roadways." Hence the individual items of highway expenses are less accurate than the aggregate of all highway expenses. Other items of expense more or less inaccurate by reason of imperfect classification by individual cities are the payments for street cleaning shown in Division IV of Table 11 under the heading "Refuse collection and disposal," and payments for snow removal, tabulated in Division V in the column headed "Other care of streets, roads, and alleys." In some cities the streets are cleaned by an independent street cleaning department, while in others this work is performed by the health department or street department. Where this is done by a department having a variety of functions and the segregation of the items of expense for the different functions is not made by the local authorities, it is often difficult or impossible for the agents of the Bureau of the Census to secure correct statistical data. It must not be inferred, therefore, in the case of objects of expenditures here mentioned that a blank in Table 11 necessarily means that there were no expenditures for the purpose indicated by the column heading.

A large number of cities made payments in 1919 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.

Fourteen of the cities in Groups I, II, and III include, among their expenditures for highways, parts of the payments that the counties in which these cities are located made for the maintenance of roads and bridges outside the cities. The inclusion of these payments, though lessening the comparability in certain instances, makes the aggregate payments of the given cities more comparable with those of such cities as New York, N. Y., and New Orleans, La., which have many miles of similar roads and many similar structures within the city limits.

Imperfect statements of expenses.—In the last column of several of the divisions of Table 11 are tabulated payments that could not be distributed to any one of the more specific columns of the division, owing to imperfect local accounts. As a rule these amounts are not large, but until all cities are awake to the value of comparable statistics a degree of noncomparability between individual cities as to detailed items can not be entirely overcome.

Payments for expenses of miscellaneous general executive offices.—One of the difficulties met with in the compilation of comparable municipal statistics to which only a slight reference was made in the introduction to this report is the difference in organization of the local governments, involving a distribution of executive powers in a great variety of ways to a number of different offices given various designations.

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In Division I of Table 11, in the various columns arranged under the heading "Other general executive offices and accounts," are shown all payments for the expenses of general governmental offices and commissions which could not be identified with any of the offices specifically mentioned, the payments for which are included in the columns of Table 11 which precede the columns here referred to.

Included with the offices thus reported are the general offices having authority over the departments and subdivisions of the service, the expenses of which are arranged in Table 11 in two or more of the 10 principal divisions of that table. Table XXII, which follows, classifies, by cities, under a number of different headings, the amounts included in the column headed "All other" under the general heading "Other general executive offices and accounts."

Table XXII

City number	CITY.	PAYMENTS FOR EXPENSES OF— Total.	City messenger's office.	Charter commission.	Board of contract and supply.	Welfare commission.	Public utilities commission.	All other.
	Grand total	$899,865	$46,480	$7,928	$53,888	$47,307	$184,893	$559,369
	Group I	449,617	8,088	1,721	24,224	19,324	81,480	314,780
	Group II	113,263		510		5,614	65,626	41,513
	Group III	216,270	8,661	4,499	19,282	22,369	37,787	123,672
	Group IV	51,622	10,483	653	10,382			30,104
	Group V	69,093	19,248	545				49,300
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.							
1	New York, N. Y.	$41,043						$41,043
2	Chicago, Ill.	34,811						34,811
3	Philadelphia, Pa.	158,689						158,689
4	Detroit, Mich.	1,800						1,800
5	Cleveland, Ohio	29,657				$10,379	$8,997	10,281
6	St. Louis, Mo.	80,687			$24,224	8,945	22,223	25,295
7	Boston, Mass.	17,594	$8,088					9,506
8	Baltimore, Md.	16,804		$1,721				15,083
9	Pittsburgh, Pa.	35,674					25,071	10,603
10	Los Angeles, Calif.	32,858					25,189	7,669
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.							
12	Buffalo, N. Y.	$13,838						$13,838
13	Milwaukee, Wis.	11,785						11,785
14	Washington, D. C.	52,730					$37,725	15,005
17	New Orleans, La.	2,204					2,204	
18	Minneapolis, Minn.	885						885
19	Kansas City, Mo.	6,124		$510		$5,614		
20	Seattle, Wash.	25,697					25,697	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.							
23	Rochester, N. Y.	$6,295		$1,449	$4,297			$549
24	Portland, Oreg.	11,588						11,588
25	Denver, Colo.	2,425					$2,425	
28	Toledo, Ohio	7,860				$3,819		4,041
29	St. Paul, Minn.	16,524					6,929	9,595
31	Oakland, Calif.	2,500						2,500
33	Akron, Ohio	2,648		2,648				
34	Omaha, Nebr.	377		377				
35	Worcester, Mass.	2,132	$2,132					
37	Richmond, Va.	37,546						37,546
38	Syracuse, N. Y.	10,433			4,475			5,958
39	New Haven, Conn.	2,827						2,827
41	Dayton, Ohio	29,973				9,120		20,853
43	Bridgeport, Conn.	6,996			6,996			
45	Grand Rapids, Mich.	10,095				3,762		6,333
47	Hartford, Conn.	1,331						1,331
48	Dallas, Tex.	32,527				5,668	26,859	
51	Houston, Tex.	4,837		25				4,812
53	Fall River, Mass.	400	400					
57	Salt Lake City, Utah.	1,325						1,325

Table XXII—Continued.

City number	CITY.	PAYMENTS FOR EXPENSES OF— Total.	City messenger's office.	Charter commission.	Board of contract and supply.	Welfare commission.	Public utilities commission.	All other.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—contd.							
59	Norfolk, Va.	$14,982					$568	$14,414
60	Albany, N. Y.	4,814	$1,300		$3,514			
61	Lowell, Mass.	1,806	1,806					
62	Cambridge, Mass.	3,023	3,023					
64	Wilmington, Del.	1,006					1,006	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.							
69	Yonkers, N. Y.	$2,937			$2,937			
2	Lawrence, Mass.	1,489	$1,489					
74	Utica, N. Y.	2,858			2,591			$267
75	Somerville, Mass.	2,628	2,628					
77	Waterbury, Conn.	1,070						1,070
79	Schenectady, N. Y.	1,390			1,118			272
80	Flint, Mich.	174		$174				
83	Savannah, Ga.	228						228
86	Manchester, N. H.	1,311	1,311					
87	Canton, Ohio	120						120
93	Troy, N. Y.	2,083			2,083			
96	San Diego, Calif.	18,343						18,343
101	Portland, Me.	2,026	2,026					
105	Brockton, Mass.	1,044	1,044					
106	Sacramento, Calif.	50		50				
107	Binghamton, N. Y.	1,903			1,653			250
114	Saginaw, Mich.	8		8				
115	Holyoke, Mass.	1,709	1,709					
118	Springfield, Ohio.	8,956						8,956
128	Lincoln, Nebr.	421		421				
130	Haverhill, Mass.	874	276					598
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.							
133	Atlantic City, N. J.	$15						$15
137	Malden, Mass.	1,534	$1,534					
138	Huntington, W. Va.	100						100
140	Niagara Falls, N. Y.	8,715						8,715
141	Kalamazoo, Mich.	2,781		$444				2,337
145	Jackson, Mich.	5,065						5,065
147	Quincy, Mass.	440	440					
148	Newton, Mass.	1,499	1,499					
154	Fresno, Calif.	101		101				
158	Woonsocket, R. I.	863	863					
159	Salem, Mass.	1,238	1,238					
162	Wheeling, W. Va.	11,851						11,851
163	Chelsea, Mass.	2,211	2,211					
169	Fitchburg, Mass.	1,235	1,235					
171	Portsmouth, Va.	7,123						7,123
177	Everett, Mass.	1,115	1,115					
181	San Jose, Calif.	8,695						8,695
183	Charleston, W. Va.	5,061						5,061
187	Taunton, Mass.	2,667	2,667					
213	Waltham, Mass.	5,846	5,846					
219	Newport, R. I.	600	600					
221	Zanesville, Ohio	338						338

The amounts shown in the column headed "All other" of Table XXII include expenses incurred by city managers and boards of control, bureaus of research and efficiency, city architects and art commissions, bureaus of estimate and apportionment, workmen's compensation commissions, and other miscellaneous executive boards and commissions.

Payments for expenses of register of deeds and mortgages.—Among the payments included in Table 11 are those for the expenses of cities for the office of public administrator, register of deeds, or recorder, the duties of which office are, with few exceptions, performed by county officials. Payments of this char-

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acter are met with in cities exercising county functions or in those for which the Bureau of the Census, for comparative purposes, combines a portion of the county payments with those of the city corporation. These payments are shown in a column under a descriptive heading in Division II of Table 11.

Payments for expenses of inspection for protection to person and property.—American cities employ officers called "inspectors" who are vested with police powers for enforcing a great variety of laws. The salaries and expenses of these officers who are employed in enforcing the laws which have as their primary purpose to secure protection to person and property are reported in Table 11, Division II, under the designation "Inspection service." Table XXIII, which follows, classifies, by cities, under a number of different headings, the payments shown in the column headed "All other."

City number.	Table XXIII — CITY.	PAYMENTS FOR EXPENSES FOR INSPECTION OF— Total.	Tenements.	Elevators.	Oil.	Gas.	All other.
	Grand total	$1,089,053	$622,192	$88,748	$34,926	$20,944	$322,243
	Group I	899,447	586,033	61,033	23,720	2	228,659
	Group II	116,967	28,441	14,917	.....	4,647	68,962
	Group III	41,776	3,671	10,482	1,855	10,729	15,039
	Group IV	23,636	1,440	2,191	7,487	3,028	9,490
	Group V	7,227	2,607	125	1,864	2,538	93
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.						
1	New York, N. Y	$694,773	$554,719	.....	.....	.....	$140,054
2	Chicago, Ill	83,263	.....	.....	$15,348	.....	67,915
3	Philadelphia, Pa	59,448	15,901	$43,547	.....	.....	.....
4	Detroit, Mich	9,599	.....	6,399	.....	.....	3,200
5	Cleveland, Ohio	420	.....	420	.....	.....	.....
6	St. Louis, Mo	5	.....	.....	.....	.....	5
7	Boston, Mass	8,267	.....	8,267	.....	.....	.....
8	Baltimore, Md	10,950	1,200	2,400	.....	.....	7,350
9	Pittsburgh, Pa	2	.....	.....	.....	$2	.....
10	Los Angeles, Calif	32,720	14,213	.....	8,372	.....	10,135
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.						
11	San Francisco, Calif	$15,648	$3,803	.....	.....	.....	$11,845
12	Buffalo, N. Y	17,238	17,238	.....	.....	.....	.....
13	Milwaukee, Wis	26,162	.....	$2,620	.....	.....	23,542
15	Newark, N. J	24,317	.....	.....	.....	.....	24,317
16	Cincinnati, Ohio	12,300	7,400	2,450	.....	.....	2,450
17	New Orleans, La	1,981	.....	.....	.....	.....	1,981
18	Minneapolis, Minn	11,883	.....	5,525	.....	$4,647	1,711
19	Kansas City, Mo	6,082	.....	2,966	.....	.....	3,116
21	Indianapolis, Ind	1,356	.....	1,356	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.						
22	Jersey City, N. J	$5,099	.....	.....	.....	.....	$5,099
23	Rochester, N. Y	1,572	.....	.....	.....	.....	1,572
24	Portland, Oreg	2,888	.....	.....	.....	.....	2,888
25	Denver, Colo	2,006	.....	$2,006	.....	.....	.....
26	Providence, R. I	2,102	.....	.....	$777	.....	1,325
27	Louisville, Ky	8,115	.....	1,454	.....	$6,661	.....
29	St. Paul, Minn	2,700	.....	1,380	.....	.....	1,320
30	Columbus, Ohio	2,271	$2,271	.....	.....	.....	.....
35	Worcester, Mass	1,800	.....	1,800	.....	.....	.....
39	New Haven, Conn	1,400	1,400	.....	.....	.....	.....
42	Memphis, Tenn	2,077	.....	.....	.....	2,077	.....
44	Scranton, Pa	948	.....	.....	.....	.....	948
50	Springfield, Mass	1,596	.....	1,596	.....	.....	.....
54	New Bedford, Mass	350	.....	350	.....	.....	.....
55	Nashville, Tenn	1,259	.....	1,259	.....	.....	.....
61	Lowell, Mass	637	.....	637	.....	.....	.....
62	Cambridge, Mass	1,491	.....	.....	.....	1,491	.....
64	Wilmington, Del	1,578	.....	.....	1,078	500	.....
65	Spokane, Wash	1,887	.....	.....	.....	.....	1,887

City number.	Table XXIII—Continued. CITY.	PAYMENTS FOR EXPENSES FOR INSPECTION OF— Total.	Tenements.	Elevators.	Oil.	Gas.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.						
69	Yonkers, N. Y	$2,785	.....	.....	.....	.....	$2,785
72	Lawrence, Mass	1,267	.....	$1,209	.....	.....	58
73	Elizabeth, N. J	344	.....	.....	.....	.....	344
77	Waterbury, Conn	1,440	$1,440	.....	.....	.....	.....
80	Flint, Mich	1,893	.....	.....	.....	$1,893	.....
83	Savannah, Ga	50	.....	.....	.....	50	.....
85	Jacksonville, Fla	1,562	.....	.....	.....	.....	1,562
88	Peoria, Ill	6,549	.....	982	$5,567	.....	.....
95	El Paso, Tex	2,521	.....	.....	.....	.....	2,521
96	San Diego, Calif	2,220	.....	.....	.....	.....	2,220
103	East St. Louis, Ill	1,200	.....	.....	1,200	.....	.....
114	Saginaw, Mich	1,005	.....	.....	.....	1,005	.....
119	Springfield, Ill	720	.....	.....	720	.....	.....
131	Augusta, Ga	80	.....	.....	.....	80	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.						
142	Bay City, Mich	$738	.....	.....	.....	$738	.....
148	Newton, Mass	125	.....	$125	.....	.....	.....
188	Madison, Wis	68	.....	.....	.....	.....	$68
190	Brookline, Mass	4,432	$2,607	.....	.....	1,800	25
195	Aurora, Ill	1,800	.....	.....	$1,800	.....	.....
210	Ogden, Utah	64	.....	.....	64	.....	.....

The amounts shown in Table XXIII under the heading "All other" include payments for inspection of public utilities, combustibles, factories, and fire escapes, and other mechanical structures and devices.

Payments for expenses of miscellaneous protection to person and property.—In Division II of Table 11 under the general heading "Other protection to person and property" are shown the payments for salaries and expenses of city officials, boards, and commissions, and those to various private associations and organizations for securing protection to person and property. All payments of this character, not readily assigned to the columns with descriptive headings, are shown in the column headed "All other."

Table XXIV, which follows, classifies, by cities, under a number of different headings, the miscellaneous payments tabulated in the column headed "All other."

City number.	Table XXIV — CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Morgue.	Harbor control.	Inspection of animals.	Flood control.	All other.
	Grand total	$1,625,193	$83,929	$28,653	$11,060	$56,643	$1,444,908
	Group I	831,267	51,627	.....	1,419	19,055	759,166
	Group II	237,787	28,038	5,580	3,269	.....	200,900
	Group III	197,503	4,264	10,081	2,801	22,976	157,381
	Group IV	250,195	.....	10,027	1,202	10,335	228,631
	Group V	108,441	.....	2,965	2,369	4,277	98,830
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.						
1	New York, N. Y	$293,474	$5,500	.....	.....	.....	$287,974
2	Chicago, Ill	346,083	.....	.....	.....	.....	346,083
3	Philadelphia, Pa	28,998	4,693	.....	.....	.....	24,305
4	Detroit, Mich	10,622	1,820	.....	.....	.....	8,802
5	Cleveland, Ohio	6,006	3,220	.....	.....	.....	2,786
6	St. Louis, Mo	9,693	6,193	.....	.....	.....	3,500
7	Boston, Mass	28,271	1,640	.....	.....	.....	26,631
8	Baltimore, Md	4,925	4,925	.....	.....	.....	.....
9	Pittsburgh, Pa	32,197	23,636	.....	.....	$6,783	1,778
10	Los Angeles, Calif	70,998	.....	.....	$1,419	12,272	57,307

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City number.	CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Morgue.	Harbor control.	Inspection of animals.	Flood control.	All other.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.						
11	San Francisco, Calif	$18,749	$7,530				$11,219
12	Buffalo, N. Y	43,594	7,703	$5,580			30,311
13	Milwaukee, Wis	16,467	1,640				14,827
14	Washington, D. C	48,701					48,701
15	Newark, N. J	12,363					12,363
16	Cincinnati, Ohio	18,390	2,819				15,571
17	New Orleans, La	26,417	2,790		$1,989		21,638
18	Minneapolis, Minn	17,102	2,803		1,280		13,019
19	Kansas City, Mo	11,437					11,437
20	Seattle, Wash	24,567	2,753				21,814
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.						
22	Jersey City, N. J	$491	$491				
23	Rochester, N. Y	11,351					$11,351
24	Portland, Oreg	27,798	3,600	$5,608			18,590
25	Denver, Colo	351					351
26	Providence, R. I	4,610		2,507			2,103
27	Louisville, Ky	741					741
30	Columbus, Ohio	1,302					1,302
31	Oakland, Calif	30,456					30,456
32	Atlanta, Ga	478					478
33	Akron, Ohio	3,000				$3,000	
34	Omaha, Nebr	10,569					10,569
35	Worcester, Mass	4,916					4,916
36	Birmingham, Ala	8,705					8,705
37	Richmond, Va	1,000					1,000
38	Syracuse, N. Y	868					868
39	New Haven, Conn	4					4
40	San Antonio, Tex	1,954					1,954
41	Dayton, Ohio	9,164				2,884	6,280
42	Memphis, Tenn	8,159				7,859	300
43	Bridgeport, Conn	4,104		1,614			2,490
44	Scranton, Pa	4,619					4,619
46	Paterson, N. J	1,000					1,000
47	Hartford, Conn	142					142
48	Dallas, Tex	2,971					2,971
50	Springfield, Mass	25					25
51	Houston, Tex	6,092					6,092
52	Des Moines, Iowa	9,720				8,220	1,500
53	Fall River, Mass	3,172			$500		2,672
54	New Bedford, Mass	965		352	100		513
55	Nashville, Tenn	198					198
56	Trenton, N. J	11,707					11,707
57	Salt Lake City, Utah	589					589
58	Camden, N. J	1,125					1,125
59	Norfolk, Va	5,622	173				5,449
61	Lowell, Mass	3,851			500		3,351
62	Cambridge, Mass	5,156			1,701	1,013	2,442
65	Spokane, Wash	600					600
66	Fort Worth, Tex	9,928					9,928
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.						
67	Kansas City, Kans	$2,191					$2,191
68	Lynn, Mass	2,492		$261			2,231
69	Yonkers, N. Y	6,084				$6,084	
70	Duluth, Minn	3,201		485			2,716
71	Tacoma, Wash	1,393		1,393			
72	Lawrence, Mass	669			$300		369
73	Elizabeth, N. J	260					260
74	Utica, N. Y	671					671
75	Somerville, Mass	15,456					15,456
79	Schenectady, N. Y	2,609				160	2,449
80	Flint, Mich	26					26
83	Savannah, Ga	12,891		3,405			9,486
84	St. Joseph, Mo	486				486	
86	Manchester, N. H	6,036					6,036
88	Peoria, Ill	8,187					8,187
91	Bayonne, N. J	1,800					1,800
95	El Paso, Tex	1,640					1,640
96	San Diego, Calif	3,122		2,500			622
97	Wichita, Kans	835				835	
99	Sioux City, Iowa	111					111
101	Portland, Me	2,128		1,747			381
102	Charleston, S. C	2,817					2,817
103	East St. Louis, Ill	152,550					152,550
105	Brockton, Mass	3,249			627		2,622
106	Sacramento, Calif	2,871				927	1,944
107	Binghamton, N. Y	948				948	

Table XXIV—Con.

City number.	CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Morgue.	Harbor control.	Inspection of animals.	Flood control.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—continued.						
108	Tulsa, Okla	$1,074					$1,074
112	Passaic, N. J	3,159					3,159
115	Holyoke, Mass	666					666
117	Mobile, Ala	1,000					1,000
120	New Britain, Conn	81					81
121	Covington, Ky	20					20
124	Lansing, Mich	1,837					1,837
127	Racine, Wis	1,333				$895	438
128	Lincoln, Nebr	3,921					3,921
130	Haverhill, Mass	1,731		$236	$275		1,220
131	Augusta, Ga	200					200
132	Macon, Ga	450					450
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.						
133	Atlantic City, N. J	$35,325					$35,325
134	Tampa, Fla	176					176
137	Malden, Mass	989			$150		839
138	Huntington, W. Va	70					70
139	East Orange, N. J	400					400
140	Niagara Falls, N. Y	905					905
141	Kalamazoo, Mich	1,026					1,026
142	Bay City, Mich	200					200
144	Roanoke, Va	3					3
145	Jackson, Mich	820					820
147	Quincy, Mass	1,874			220		1,654
148	Newton, Mass	15,623			250		15,373
151	Cedar Rapids, Iowa	195				$195	
152	Pasadena, Calif	2,794					2,794
153	New Castle, Pa	119				119	
155	Galveston, Tex	1,152					1,152
158	Woonsocket, R. I	189					189
159	Salem, Mass	593		$350	200		43
163	Chelsea, Mass	702			243		459
164	Shreveport, La	3,013					3,013
168	Lexington, Ky	537					537
169	Fitchburg, Mass	2,140			400		1,740
171	Portsmouth, Va	1,125		1,125			
172	Pittsfield, Mass	1,214					1,214
176	Springfield, Mo	553					553
177	Everett, Mass	736			200		536
181	San Jose, Calif	830					830
182	Kenosha, Wis	1,614				1,614	
183	Charleston, W. Va	4,383					4,383
186	Waco, Tex	1,549					1,549
187	Taunton, Mass	1,229			306		923
189	Columbia, S. C	4,290					4,290
190	Brookline, Mass	6,997					6,997
197	New Rochelle, N. Y	300		300			
198	Waterloo, Iowa	322				322	
200	Austin, Tex	600					600
202	Stamford, Conn	430					430
203	East Chicago, Ind	447				447	
206	Danville, Ill	187					187
209	Wilmington, N. C	120					120
210	Ogden, Utah	53					53
212	Watertown, N. Y	3,715					3,715
213	Waltham, Mass	3,415			400		3,015
214	La Crosse, Wis	2,557					2,557
219	Newport, R. I	1,194		1,094			100
220	Colorado Springs, Colo	1,580				1,580	
225	Bellingham, Wash	96		96			
226	Jackson, Miss	60					60

The payments shown in Table XXIV under the heading "All other" were for such purposes of protection as prevention of fire and of accidents, regulation of public utilities, safeguarding of morals, extermination of moth and other pests, conservation of fish and game, and travelers' aid. The costs shown for moth extermination are those for work performed on private grounds, for which the cities were reimbursed; other costs for this service are included with the expenses

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or parks and trees under the general heading "Recreation" of Table 11.

Payments for miscellaneous expenses.—The amounts shown in Division IX of Table 11 under the heading "Other miscellaneous" are classified, by cities, under a number of separate headings, in Table XXV, which follows.

City number.	**Table XXV** CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Publicity.	Funerals.	Y. M. C. A. and Y. W. C. A.	War activities.	All other.
	Grand total	$5,519,007	$83,578	$1,749	$8,266	$5,225,018	$200,396
	Group I	3,477,220	17,620	359	.....	3,376,281	82,960
	Group II	299,420	2,382	.....	689	269,125	27,224
	Group III	1,022,565	47,513	253	3,029	915,454	56,316
	Group IV	423,197	2,197	164	1,030	400,044	19,762
	Group V	296,605	13,866	973	3,518	264,114	14,134
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.						
1	New York, N. Y	$2,068,515	.....	.....	.....	$2,062,761	$5,754
3	Philadelphia, Pa	469,997	.....	.....	.....	469,997	.....
4	Detroit, Mich	176,766	.....	.....	.....	157,478	19,288
5	Cleveland, Ohio	8,669	.....	.....	.....	.....	8,669
6	St. Louis, Mo	450	.....	.....	.....	450	.....
7	Boston, Mass	509,874	.....	.....	.....	502,027	7,847
8	Baltimore, Md	40,362	$10,226	$359	.....	537	29,240
9	Pittsburgh, Pa	182,502	.....	.....	.....	182,502	.....
10	Los Angeles, Calif	20,085	7,394	.....	.....	529	12,162
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.						
11	San Francisco, Calif	$35,469	$2,095	.....	.....	$33,374	.....
12	Buffalo, N. Y	93,168	.....	.....	.....	91,548	$1,620
13	Milwaukee, Wis	33,682	.....	.....	.....	33,682	.....
14	Washington, D. C	26,155	.....	.....	.....	26,155	.....
15	Newark, N. J	75,688	.....	.....	.....	75,688	.....
16	Cincinnati, Ohio	10,980	.....	.....	.....	1,203	9,777
17	New Orleans, La	3,160	287	.....	.....	456	2,417
18	Minneapolis, Minn	4,516	.....	.....	.....	.....	4,516
19	Kansas City, Mo	3,486	.....	.....	.....	89	3,397
20	Seattle, Wash	9,703	.....	.....	$689	3,529	5,485
21	Indianapolis, Ind	3,413	.....	.....	.....	3,401	12
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.						
22	Jersey City, N. J	$95,308	.....	.....	.....	$95,308	.....
23	Rochester, N. Y	72,913	.....	.....	.....	72,913	.....
24	Portland, Oreg	19,351	.....	.....	.....	10,425	$8,926
25	Denver, Colo	92,460	$29,929	$166	.....	57,025	5,340
26	Providence, R. I	128,551	16	.....	.....	128,535	.....
27	Louisville, Ky	37	.....	37	.....	.....	.....
28	Toledo, Ohio	3,706	2,921	.....	.....	785	.....
29	St. Paul, Minn	3,219	.....	.....	.....	1,817	1,402
31	Oakland, Calif	14,210	5,247	.....	.....	8,963	.....
32	Atlanta, Ga	4,073	1,000	50	.....	3,023	.....
34	Omaha, Nebr	10,323	.....	.....	.....	75	10,248
35	Worcester, Mass	36,737	.....	.....	.....	36,737	.....
36	Birmingham, Ala	2,202	.....	.....	.....	202	2,000
37	Richmond, Va	5,000	.....	.....	.....	.....	5,000
38	Syracuse, N. Y	24,206	.....	.....	.....	24,206	.....
39	New Haven, Conn	5,597	.....	.....	.....	5,594	3
40	San Antonio, Tex	900	.....	.....	.....	900	.....
43	Bridgeport, Conn	18,046	.....	.....	.....	18,046	.....
44	Scranton, Pa	1,248	.....	.....	.....	1,248	.....
45	Grand Rapids, Mich	2,048	.....	.....	.....	2,018	30
46	Paterson, N. J	4,245	.....	.....	.....	4,245	.....
47	Hartford, Conn	70,183	.....	.....	.....	70,183	.....
50	Springfield, Mass	84,400	.....	.....	.....	84,400	.....
51	Houston, Tex	11,101	8,400	.....	.....	1,501	1,200
53	Fall River, Mass	12,262	.....	.....	.....	12,262	.....
54	New Bedford, Mass	64,533	.....	.....	.....	64,533	.....
56	Trenton, N. J	10	.....	.....	.....	.....	10
57	Salt Lake City, Utah	41,549	.....	.....	$3,029	23,813	14,707
58	Camden, N. J	21,042	.....	.....	.....	13,842	7,200
59	Norfolk, Va	28,848	.....	.....	.....	28,848	.....
60	Albany, N. Y	5,262	.....	.....	.....	5,012	250
61	Lowell, Mass	21,516	.....	.....	.....	21,516	.....
62	Cambridge, Mass	112,071	.....	.....	.....	112,071	.....
64	Wilmington, Del	328	.....	.....	.....	328	.....
65	Spokane, Wash	5,080	.....	.....	.....	5,080	.....

City number.	**Table XXV**—Con. CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Publicity.	Funerals.	Y. M. C. A. and Y. W. C. A.	War activities.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.						
67	Kansas City, Kans	$793	.....	.....	.....	$793	.....
68	Lynn, Mass	50,903	.....	.....	.....	50,903	.....
69	Yonkers, N. Y	22,021	.....	.....	.....	22,021	.....
70	Duluth, Minn	3,496	.....	.....	.....	3,496	.....
71	Tacoma, Wash	2,631	.....	.....	.....	2,631	.....
72	Lawrence, Mass	25,793	$400	.....	.....	25,393	.....
73	Elizabeth, N. J	737	.....	.....	.....	737	.....
75	Somerville, Mass	50,702	.....	.....	.....	50,702	.....
77	Waterbury, Conn	37,832	.....	.....	.....	37,832	.....
79	Schenectady, N. Y	6,018	.....	.....	.....	6,018	.....
80	Flint, Mich	7,200	.....	.....	.....	7,200	.....
81	Fort Wayne, Ind	4,159	.....	.....	.....	4,159	.....
82	Evansville, Ind	1,305	.....	.....	.....	1,305	.....
83	Savannah, Ga	4,093	22	.....	$420	3,470	$181
84	St. Joseph, Mo	50	.....	.....	.....	.....	50
85	Jacksonville, Fla	12,649	.....	.....	.....	1,149	11,500
86	Manchester, N. H	7,795	.....	.....	200	4,190	3,405
87	Canton, Ohio	125	.....	.....	.....	125	.....
88	Peoria, Ill	5,715	.....	$25	.....	5,690	.....
90	Knoxville, Tenn	610	275	.....	.....	335	.....
91	Bayonne, N. J	25,952	.....	.....	.....	25,952	.....
92	Wilkes-Barre, Pa	366	.....	.....	.....	366	.....
93	Troy, N. Y	7,719	.....	.....	.....	7,619	100
94	Allentown, Pa	4,121	.....	.....	.....	4,021	100
95	El Paso, Tex	1,743	500	.....	.....	1,243	.....
96	San Diego, Calif	766	.....	.....	.....	766	.....
97	Wichita, Kans	182	.....	.....	.....	182	.....
100	Hoboken, N. J	11,125	.....	.....	.....	11,125	.....
101	Portland, Me	20,266	1,000	.....	.....	19,266	.....
102	Charleston, S. C	424	.....	.....	.....	424	.....
103	East St. Louis, Ill	212	.....	.....	.....	212	.....
105	Brockton, Mass	1,727	.....	.....	.....	1,727	.....
106	Sacramento, Calif	27,097	.....	.....	.....	27,097	.....
107	Binghamton, N. Y	14,560	.....	.....	.....	14,560	.....
108	Tulsa, Okla	25	.....	.....	25	.....	.....
109	Johnstown, Pa	167	.....	.....	.....	167	.....
112	Passaic, N. J	1,071	.....	.....	.....	.....	1,071
113	Pawtucket, R. I	132	.....	70	.....	62	.....
114	Saginaw, Mich	1,652	.....	.....	.....	322	1,330
115	Holyoke, Mass	16,112	.....	.....	.....	16,112	.....
118	Springfield, Ohio	1,453	.....	.....	.....	934	519
120	New Britain, Conn	10,354	.....	5	.....	10,020	329
122	Chattanooga, Tenn	6,138	.....	.....	.....	6,138	.....
123	Davenport, Iowa	3,718	.....	.....	.....	3,718	.....
124	Lansing, Mich	312	.....	.....	.....	312	.....
125	Berkeley, Calif	14	.....	.....	.....	14	.....
127	Racine, Wis	10,611	.....	64	.....	10,547	.....
128	Lincoln, Nebr	838	.....	.....	.....	4	834
130	Haverhill, Mass	7,615	.....	.....	.....	7,615	.....
131	Augusta, Ga	1,713	.....	.....	.....	1,370	343
132	Macon, Ga	385	.....	.....	385	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.						
133	Atlantic City, N. J	$634	.....	.....	.....	$634	.....
134	Tampa, Fla	6,176	$6,044	.....	.....	132	.....
135	Gary, Ind	232	.....	.....	.....	.....	$232
136	Topeka, Kans	92	.....	$5	.....	87	.....
137	Malden, Mass	32,993	.....	.....	.....	32,993	.....
138	Huntington, W. Va	273	.....	18	.....	255	.....
139	East Orange, N. J	10	.....	.....	.....	10	.....
140	Niagara Falls, N. Y	78	78	.....	.....	.....	.....
141	Kalamazoo, Mich	4	.....	.....	.....	4	.....
142	Bay City, Mich	557	.....	.....	.....	557	.....
144	Roanoke, Va	175	.....	50	.....	.....	125
145	Jackson, Mich	3,188	.....	.....	.....	3,188	.....
146	McKeesport, Pa	84	.....	.....	.....	84	.....
147	Quincy, Mass	2,751	.....	.....	.....	2,751	.....
148	Newton, Mass	44,514	.....	.....	.....	44,514	.....
151	Cedar Rapids, Iowa	25	.....	.....	.....	.....	25
152	Pasadena, Calif	5,936	1,839	.....	.....	4,097	.....
153	New Castle, Pa	10	.....	10	.....	.....	.....
154	Fresno, Calif	129	.....	.....	.....	129	.....
155	Galveston, Tex	417	.....	.....	.....	417	.....
157	Montgomery, Ala	3,222	.....	10	$180	3,032	.....
158	Woonsocket, R. I	1,373	.....	.....	1,018	355	.....
159	Salem, Mass	34,479	.....	.....	.....	34,479	.....
161	Highland Park, Mich	4,182	.....	.....	.....	4,182	.....
163	Chelsea, Mass	2,902	.....	37	.....	2,865	.....

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City number	Table XXV—Con. CITY	PAYMENTS FOR EXPENSES FOR— Total.	Publicity.	Funerals.	Y. M. C. A. and Y. W. C. A.	War activities.	All other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—continued.							
164	Shreveport, La.	$2,031	$150	$10	.....	$1,621	$250
166	Mount Vernon, N. Y.	2,602	.....	.....	.....	2,500	102
167	Winston-Salem, N. C.	500	.....	.....	.....	500	.....
168	Lexington, Ky.	349	.....	.....	.....	349	.....
169	Fitchburg, Mass.	1,372	.....	.....	.....	1,372	.....
170	Perth Amboy, N. J.	18,232	.....	.....	.....	18,232	.....
171	Portsmouth, Va.	334	.....	.....	.....	334	.....
172	Pittsfield, Mass.	500	.....	.....	.....	.....	500
174	Superior, Wis.	3,394	2,000	.....	.....	1,051	343
175	West Hoboken, N. J.	3,022	.....	.....	.....	3,022	.....
177	Everett, Mass.	23,724	.....	.....	.....	23,724	.....
178	Dubuque, Iowa	164	120	.....	.....	44	.....
182	Kenosha, Wis.	2,800	.....	.....	.....	300	2,500
183	Charleston, W. Va.	1,019	.....	.....	.....	1,019	.....
184	Jamestown, N. Y.	860	.....	.....	.....	.....	860
186	Waco, Tex.	185	.....	.....	.....	185	.....
187	Taunton, Mass.	5,359	.....	.....	.....	5,359	.....
188	Madison, Wis.	376	.....	.....	.....	376	.....
189	Columbia, S. C.	3,911	2,500	711	$700	.....	.....
190	Brookline, Mass.	18,494	.....	.....	.....	18,494	.....
192	Auburn, N. Y.	223	.....	.....	.....	223	.....
197	New Rochelle, N. Y.	12,282	.....	.....	.....	12,282	.....
200	Austin, Tex.	808	.....	.....	.....	624	184
202	Stamford, Conn.	4,348	.....	58	.....	3,517	773
204	Amsterdam, N. Y.	1,077	.....	.....	.....	1,077	.....
205	Oshkosh, Wis.	585	585	.....	.....	.....	.....
208	Orange, N. J.	3,000	.....	.....	.....	3,000	.....
209	Wilmington, N. C.	240	.....	.....	.....	240	.....
210	Ogden, Utah	584	.....	.....	.....	584	.....
211	Norristown, Pa.	190	.....	.....	.....	190	.....
213	Waltham, Mass.	21,215	.....	.....	.....	21,215	.....
214	La Crosse, Wis.	720	.....	.....	.....	720	.....
215	Green Bay, Wis.	1,222	.....	.....	.....	1,222	.....
216	Muskogee, Okla.	7,500	.....	.....	.....	.....	7,500
217	Lynchburg, Va.	3,167	.....	.....	1,500	1,667	.....
218	Joplin, Mo.	186	.....	.....	.....	186	.....
219	Newport, R. I.	2,141	.....	49	.....	1,592	500
220	Colorado Springs, Colo.	2,069	550	.....	.....	1,519	.....
222	Newport, Ky.	212	.....	.....	.....	212	.....
226	Jackson, Miss.	945	.....	10	120	695	120
227	Boise, Idaho	227	.....	5	.....	102	120

Payments for war activities.—In securing data for this report the Bureau of the Census made an effort to assemble costs for expenses growing out of the war conditions or contributing to the success of the war. This effort met with only partial success, because such payments were not in all cases clearly distinguishable. Such amounts as were reported are tabulated in the column headed "War activities."

The payments for expenses shown in Table XXV under the heading "All other" were for the encouragement of agriculture, the upkeep of monuments, memorials, and historical buildings, and for annexation, and other miscellaneous expenses.

Payments for city pensions and gratuities.—The payments of cities tabulated in Division X of Table 11 under the general heading "Pensions and gratuities for —" are of two classes: (1) Those made directly to the former city employees or to their heirs or dependents from the general city treasury, or from public trust funds under the direct control of the city; and (2) those made to trust funds under the control of city employees but not under that of the city government. The table shows separately the total amounts paid by each city to policemen, firemen, school employees, and employees of the health department.

Payments shown under the heading "All other" in Division X of Table 11 were for a number of classes of employees, amounts representing pensions and gratuities to employees of street, sewer, water, and park departments and to those of the general government being of most frequent occurrence.

Payments for judgments and claims for personal injuries.—All payments by cities in settlement of personal injuries, and those in satisfaction of judgments for such injuries, are included in Table 11 in the column headed "Judgments and losses." Payments for land taken under condemnation proceedings are not included in this column, but in Table 16 in the column showing the costs of the public improvements for which the lands were condemned.

Payments for undistributed expenses.—The amounts included in Table 11 in the last column with the heading "Undistributed expenses" 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 undistributed expenses for municipal printing and advertising, employers' liability premiums for city employees, and such incidental operating plants as stables, garages, municipal service enterprises, bureaus of supplies, storage yards, supply stations, and blacksmith shops. For most cities these undistributed expenses are small in amount.

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.

Payments for the maintenance of the metropolitan sewer and park systems are included with other sewer and park expenses in Table 11, and payments for the maintenance of the metropolitan water system are included with other payments of this nature in Table 14. All payments to the state for interest are included in Table 15, and all payments to state sinking funds are included in Table 19.

Comparative summary of payments for general departmental expenses of 146 cities for specified years: 1903–1919.—In Table XXVI, 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 1919, inclusive. In this table certain payments of Table 11 are consolidated to agree with the tabulation of prior years.

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Table XXVI
GENERAL DEPARTMENTAL EXPENSES: 146 CITIES.

	1919	1917	1915	1913	1911	1909	1907	1905	1903
Total	$697,319,550	$591,399,369	$546,568,203	$496,740,906	$452,899,274	[1] $407,106,606	[1] $367,367,970	[2] $304,496,910	[1] $278,173,930
General government	72,585,840	68,912,356	62,793,192	58,164,796	53,766,741	49,810,900	42,703,670	30,423,347	30,842,225
Police department	76,416,161	65,682,264	62,335,571	58,266,275	54,950,854	51,527,093	46,074,136	40,764,402	38,252,201
Fire department	58,188,860	49,806,696	47,812,190	44,909,557	42,549,659	39,704,942	34,922,636	30,210,481	27,322,333
All other protection to person and property	12,158,330	11,365,047	10,548,745	9,500,742	8,619,570	7,460,730	6,888,956	5,982,930	5,446,198
Health conservation	18,741,219	15,021,084	12,122,947	10,235,274	8,628,075	7,811,110	6,626,402	4,875,708	4,740,211
Sanitation, or promotion of cleanliness	57,106,157	45,357,512	43,635,125	40,364,850	37,063,114	33,281,546	30,273,319	24,862,021	21,067,428
Highways	65,003,951	60,712,058	60,615,862	55,082,013	52,214,269	43,195,318	42,718,510	36,373,941	34,208,774
Charities, hospitals, and corrections	53,262,472	43,911,400	38,285,217	32,702,442	30,647,652	28,133,754	24,408,009	19,319,855	18,280,597
Schools	216,701,210	180,259,299	162,332,373	141,453,958	127,604,264	114,381,363	102,395,627	87,600,787	80,853,672
Libraries	9,079,614	7,570,124	7,134,599	6,379,535	5,939,527	6,242,855	4,989,705	4,153,901	4,067,969
Recreation	24,201,797	20,636,954	20,416,484	18,555,635	17,114,125	14,076,633	11,794,950	10,201,070	7,457,424
Pensions and gratuities	18,334,232	14,058,760	10,583,791	8,567,280	7,595,205	6,177,447	5,394,555	3,739,750	3,013,706
All other	15,536,707	8,105,815	7,952,107	12,558,549	6,206,219	5,302,915	8,177,495	5,988,717	2,621,192

[1] Includes refunds and service transfers.

[2] Includes refunds.

In compiling this table certain changes have been made in the tabulations 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 a separate heading instead of as a part of the expenses of the departments affected.

An examination of Table XXVI shows that the total general departmental expenses of the 146 cities increased in each of the periods, the average annual increase being $26,196,601. The actual increase and per cent of increase of these expenses for each period over those of the preceding period are shown in the following statement:

YEAR.	INCREASE IN NET GOVERNMENTAL-COST PAYMENTS.	
	Amount.	Per cent.
1919 over 1917	$105,920,181	17.9
1917 over 1915	44,831,166	8.2
1915 over 1913	49,827,297	10.0
1913 over 1911	43,841,632	9.7
1911 over 1909	45,792,668	11.2
1909 over 1907	39,738,636	10.8
1907 over 1905	62,871,060	20.6
1905 over 1903	26,322,980	9.5

TABLE 12.

Payments for the principal general departmental expenses, total and per capita.—In Table 12 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 the main groups of municipal departments, offices, and accounts as presented in Table 11, 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, V, and IV following in the order named. The per capita figures of Groups II and V are in some instances larger than those of Groups I and IV, respectively. The figures for individual cities of the different groups show striking variations, because of 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., Boston, Mass., Baltimore, Md., San Francisco, Calif., New Orleans, La., and Washington, D. C., exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental functions, including payments for court expenses in these cities and in other cities of Groups I and II which exercise no county functions, certain percentages of the payments for the 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 3. The combination of county and city expenses secures comparability of per capita payments for court and other general governmental expenses for all the cities of Groups I and II, except Indianapolis, which, for reasons previously stated, includes no percentage of payments for expenses of county, but those payments are not comparable with similar payments of other cities with the exception of Denver, Colo., Portland, Oreg., and Jersey City, N. J., for which cities the figures of the table include per capita payments for expenses of the county as well as for those of the city.

Table XXVII, which follows, gives for each of the five groups the per capita payments for the principal general departmental expenses of the cities with the highest and lowest per capita of such expenses, as shown in the table.

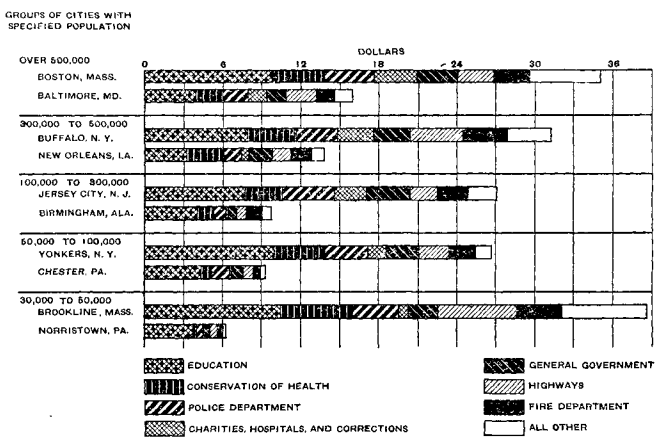
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Table XXVII — EXPENSE FOR—	GROUP I. Boston, Mass.	GROUP I. Baltimore, Md.	GROUP II. Buffalo, N. Y.	GROUP II. New Orleans, La.	GROUP III. Jersey City, N. J.	GROUP III. Birmingham, Ala.	GROUP IV. Yonkers, N. Y.	GROUP IV. Chester, Pa.	GROUP V. Brookline, Mass.	GROUP V. Norristown, Pa.
All general departments	$35.06	$15.96	$31.25	$13.79	$27.04	$9.77	$26.68	$9.31	$38.61	$6.21
General government	3.13	1.48	2.82	1.82	3.39	0.71	2.53	0.97	2.29	0.54
Police department	3.75	1.92	3.15	1.36	4.01	0.95	3.33	1.43	3.58	0.52
Fire department	2.74	1.48	3.40	1.57	2.33	1.21	2.00	0.59	3.48	0.37
All other protection to person and property	0.51	0.16	0.65	0.34	0.31	0.22	0.27	0.08	0.64	0.03
Conservation of health	0.83	0.39	1.44	0.36	1.27	0.13	1.21	0.13	1.76	0.06
Sanitation, or promotion of cleanliness	3.24	1.75	2.30	2.49	1.58	1.14	2.68	0.69	3.73	0.17
Highways	2.82	2.37	4.08	1.41	2.10	0.71	2.33	0.80	6.05	0.58
Charities, hospitals, and corrections	3.30	1.38	2.78	0.57	2.42	0.15	1.37	0.02	0.72	[1]
Schools	9.11	3.74	7.62	3.12	7.50	3.94	9.84	4.31	9.40	3.71
Libraries	0.69	0.16	0.31	0.10	0.24	0.10	0.14	0.02	1.05	0.05
Recreation	2.02	0.72	1.60	0.30	0.65	0.37	0.26	0.12	4.10	0.10
Miscellaneous	1.64	0.07	0.44	0.02	0.45	0.01	0.45	[1]	0.86	0.01
General	1.28	0.35	0.68	0.33	0.80	0.12	0.24	0.16	0.95	0.07

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

Diagram 14 presents graphically the most important of the data of Table XXVII.

DIAGRAM 14.—PER CAPITA PAYMENTS FOR SPECIFIED GENERAL DEPARTMENTAL EXPENSES BY GROUPS OF CITIES WITH SPECIFIED POPULATION: 1919.



Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903–1919.—In Table XXVIII, 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 1919. 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 of public service enterprises increased from $13.19 in 1903 to $21.63 in 1919, or 64 per cent. The per capita payments increased during each period shown in the table, except for the period from 1911 to 1913, which shows a slight decrease. The per capita payments for expenses of the general government, including those for courts, have increased very materially during the 16-year period, as have those for the expenses for all other purposes shown in the table.

Table XXVIII — YEAR.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY. Police department.[1]	Fire department.[1]	All other.	Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION. Schools.[1]	Libraries.[2]	Recreation.[2]	Miscellaneous and general.[1]
1919	$21.63	$2.22	$2.33	$1.83	$0.37	$0.58	$1.76	$2.04	$1.59	$6.88	$0.28	$0.74	$1.01
1917	18.96	2.18	2.08	1.61	0.35	0.48	1.45	1.96	1.36	5.89	0.25	0.66	0.69
1915	18.45	2.10	2.08	1.63	0.35	0.40	1.46	2.06	1.26	5.58	0.24	0.68	0.61
1913	17.23	2.00	2.00	1.57	0.32	0.35	1.40	1.93	1.11	4.98	0.22	0.63	0.71
1911	17.62	2.08	2.12	1.67	0.33	0.33	1.44	2.04	1.17	5.04	0.23	0.65	0.53
1909	16.07	1.96	2.03	1.57	0.29	0.31	1.31	1.71	1.10	4.54	0.25	0.55	0.45
1907	15.95	1.86	1.98	1.53	0.29	0.29	1.30	1.91	1.05	4.42	0.21	0.51	0.59
1905	13.88	1.38	1.85	1.40	0.27	0.22	1.13	1.67	0.88	3.99	0.19	0.47	0.44
1903	13.19	1.46	1.80	1.30	0.25	0.22	0.99	1.64	0.86	3.86	0.19	0.35	0.27

[1] Payments for pensions are included in column "Miscellaneous and general" for 1911, 1913, 1915, 1917, and 1919; for the years 1903 to 1909 they are included with the expenses of the police, fire, and school departments.

[2] Payments for expenses of art galleries and museums are included in column "Recreation" for 1911, 1913, 1915, 1917, and 1919; for the years 1903 to 1909 they are included with the expenses for libraries.

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The most important data contained in Table XXVIII are graphically shown in Diagram 15, which follows.

DIAGRAM **15.**—PER CAPITA NET PAYMENTS FOR GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1919.

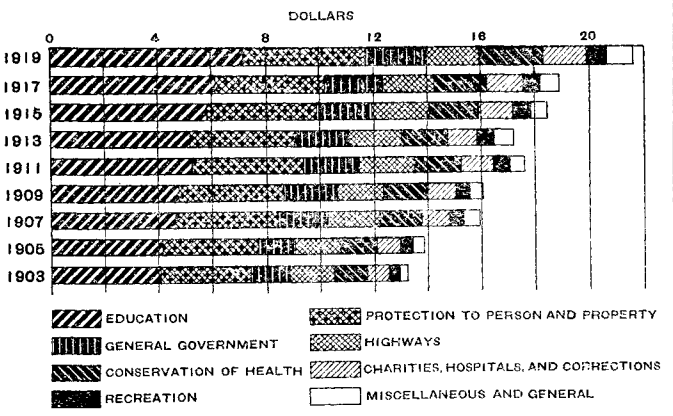


TABLE 13.

Per cent distribution of payments for the principal general departmental expenses, by object of payment.—Table 13 shows, by principal divisions of the general departmental service, the per cent distribution of the payments for expenses, other than of public service enterprises. This distribution represents the relative importance of the principal classes of expenses for the several cities and groups of cities. The percentages for legislative expenses vary but slightly, while for judicial expenses they increased from 0.4 and 0.5 in Groups IV and V to 4.5 in Group I. The high percentages in the cities of Groups I and II and in Jersey City, N. J., Portland, Oreg., and Denver, Colo., in Group III are due to the exercise of the functions of county government by these cities.

The percentages for police department expenses decrease irregularly from Group I to Group V, being 11.8, 9.7, 10.3, 9.4, and 8.7, respectively, for the different groups. Six cities reported police expenses in excess of 15 per cent of their total departmental expenses, as follows: Camden, N. J., 15.4, Norfolk, Va., 15.6; Charleston, S. C., 16.1; Chester, Pa., 15.4; Woonsocket, R. I., 16.6; and Columbia, S. C., 16.7. The smallest relative expense for this purpose, 3.3 per cent, was reported for Lincoln, Nebr. For fire department expenses the proportion was largest for the cities of Group IV, 10.8 per cent, and smallest for the cities of Group I, 6.7 per cent. The highest percentage, 17.2, was reported for Superior, Wis., and Columbia, S. C., and the lowest, 4.9, for Philadelphia, Pa.

The percentages representing expenses for conservation of health vary but little for the different groups. Among the different cities the largest percentage for health conservation, 12.8, was reported for Poughkeepsie, N. Y., and the smallest, 0.4, for Council Bluffs, Iowa.

The percentage of general expenses for highways was smallest for Group I and largest for Group V. Lancaster, Pa., shows the highest percentage for highways, 19.7, and Hamilton, Ohio, the lowest, 1.7.

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 12, 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 13, are greater for the cities of Group V than for those of Group I. The largest percentage of expenses for schools, 64.8, was reported for Bellingham, Wash., while the smallest, 18.9, was reported for Shreveport, La.

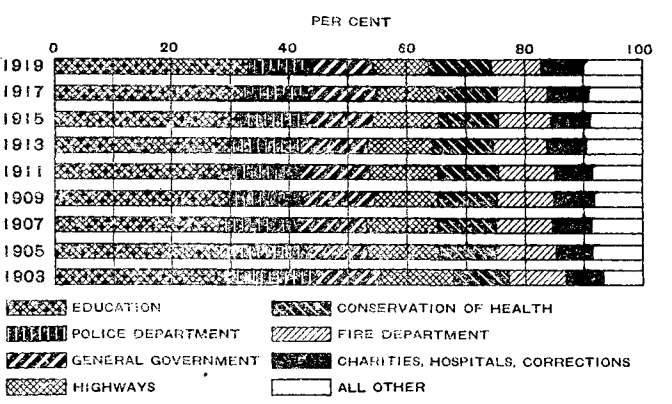
Comparative summary of per cent distribution of general departmental expenses of all cities for specified years: 1903–1919.—Table XXIX, which follows, gives a comparative summary of the per cent of governmental-cost payments for the expenses of the general departments of all cities having over 30,000 inhabitants represented by those of the principal divisions of such expenses for specified years from 1903 to 1919. The percentages for only the last five years shown are based upon absolutely net amounts, for the reason that it was not possible, for the earlier years, to eliminate refunds and service transfers.

Table XXIX

OBJECT OF PAYMENT.	1919	1917	1915	1913	1911	1909	1907	1905	1903
General government	10.2	11.5	11.4	11.6	11.8	12.2	11.7	10.0	11.1
Police department	10.8	11.0	11.3	11.6	12.0	12.6	12.4	13.3	13.6
Fire department	8.5	8.5	8.8	9.1	9.5	9.8	9.6	10.1	9.8
All other protection to person and property	1.7	1.9	1.9	1.9	1.9	1.8	1.8	1.9	1.9
Conservation of health	2.7	2.5	2.2	2.0	1.9	1.9	1.8	1.6	1.7
Sanitation, or promotion of cleanliness	8.1	7.6	7.9	8.1	8.2	8.1	8.1	8.1	7.5
Highways	9.4	10.4	11.2	11.2	11.6	10.6	12.0	12.0	12.4
Charities, hospitals, and corrections	7.3	7.2	6.8	6.4	6.6	6.9	6.6	6.3	6.5
Schools	31.8	31.1	30.2	28.9	28.6	28.2	27.7	28.7	29.3
Libraries	1.3	1.3	1.3	1.3	1.3	1.5	1.3	1.4	1.5
Recreation	3.4	3.5	3.7	3.7	3.7	3.4	3.2	3.4	2.7
Pensions and gratuities	2.5	2.2	1.9	1.7	1.6	1.5	1.4	1.2	1.1
All other	2.2	1.3	1.4	2.5	1.4	1.3	2.2	2.0	1.0

The most important data contained in Table XXIX are graphically shown in Diagram 16, which follows.

DIAGRAM **16.**—PER CENT DISTRIBUTION OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1919.



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TABLE 14.

Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 10.

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 annually since 1902 for 146 cities, except as to outlays for 1902 and 1903. A summary of these receipts and payments for specified years from 1903 to 1919, inclusive, is included in the statement which follows.

YEAR.	Revenue receipts.	PAYMENTS.		
		Total.	Expenses.	Outlays.
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	70,599,902	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	41,581,743	18,677,311	22,904,432
1903	42,986,187	(1)	17,449,061	(1)

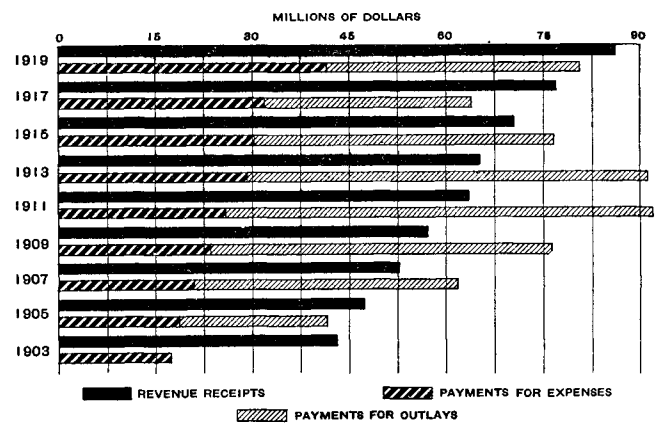
[1] Outlays for water-supply systems not reported separately.

From 1903 to 1919 the receipts from the revenues of water-supply systems of these 146 cities increased $43,286,439, or 100.7 per cent, while their payments for expenses increased $24,237,499, or 138.9 per cent. The payments for expenses amounted to 40.6 per cent of the receipts from revenues in 1903 and 48.3 per cent in 1919. The increases 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 1919, as shown in the above statement, are illustrated by Diagram 17.

Of the Massachusetts cities of over 30,000 inhabitants, 6 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. The expenses of maintenance are included in the figures shown in Table 14, the interest is tabulated in Table 15, with the payments for interest on debt for public service enterprises of the city corporations, and the payments for sinking funds are tabulated in Table 19, with the payments on account of debt.

No exhibit of the amount of the metropolitan water debt chargeable to each city, or of the annual increase or decrease of such debt for each city, has been attempted by the Bureau of the Census, but the payments made by a city to the state sinking fund may be considered as a discharge of a portion of its obligations to the state on this account. The payments in 1919 above referred to for the maintenance of the metropolitan water-supply system by the Massachusetts cities receiving water therefrom are included in Table 14 with the other payments of those cities for the expenses of water-supply systems.

DIAGRAM 17.—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND OUTLAYS OF WATER-SUPPLY SYSTEMS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1919.



The payments for expenses of the various classes of enterprises included in Table 14 under the heading "All other enterprises" are shown separately in Table XXX.

City number.	Table XXX. CITY.	PAYMENTS FOR EXPENSES FOR—				
		Total.	Municipal railways.	Ferries.	Toll bridges.	Miscellaneous.
	Grand total	$5,474,041	$3,366,390	$1,399,506	$392,982	$315,163
	Group I	1,550,015	.....	1,156,606	363,916	29,493
	Group II	3,481,485	3,238,585	242,900	.....	.....
	Group III	237,848	.....	.....	21,370	216,478
	Group IV	154,442	127,805	.....	2,572	24,065
	Group V	50,251	.....	.....	5,124	45,127
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.					
1	New York, N. Y.	$1,054,806	.....	$690,890	$363,916	.....
7	Boston, Mass.	466,278	.....	452,928	.....	$13,350
8	Baltimore, Md.	12,788	.....	12,788	.....	.....
10	Los Angeles, Calif.	16,143	.....	.....	.....	16,143
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.					
11	San Francisco, Calif.	$1,823,781	$1,823,781	.....	.....	.....
17	New Orleans, La.	1,089,831	1,089,831	.....	.....	.....
20	Seattle, Wash.	567,873	324,973	$242,900	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.					
24	Portland, Oreg.	$64,810	.....	.....	$21,370	$43,440
25	Denver, Colo.	1,172	.....	.....	.....	1,172
31	Oakland, Calif.	149,571	.....	.....	.....	149,571
33	Akron, Ohio	1,100	.....	.....	.....	1,100
34	Omaha, Nebr.	12,289	.....	.....	.....	12,289
42	Memphis, Tenn.	8,906	.....	.....	.....	8,906

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City number	Table XXX—Con. CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Municipal railways.	Ferries.	Toll bridges.	Miscellaneous.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.					
71	Tacoma, Wash.	$127,805	$127,805	.....	.....	.....
96	San Diego, Calif.	10,063	.....	.....	.....	$10,063
102	Charleston, S. C.	245	.....	.....	.....	245
120	New Britain, Conn.	1,684	.....	.....	.....	1,684
121	Covington, Ky.	2,572	.....	.....	$2,572	.....
123	Davenport, Iowa	1,200	.....	.....	.....	1,200
131	Augusta, Ga.	10,873	.....	.....	.....	10,873
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.					
141	Kalamazoo, Mich.	$3,729	.....	.....	.....	$3,729
152	Pasadena, Calif.	15,305	.....	.....	.....	15,305
164	Shreveport, La.	2,552	.....	.....	$2,552	.....
167	Winston-Salem, N. C.	12,303	.....	.....	.....	12,303
184	Jamestown, N. Y.	11,483	.....	.....	.....	11,483
186	Waco, Tex.	2,288	.....	.....	.....	2,288
188	Madison, Wis.	19	.....	.....	.....	19
222	Newport, Ky.	2,572	.....	.....	2,572	.....

The payments shown under the heading "Miscellaneous" in Table XXX were for enterprises as shown in the statement which follows.

CITY, CITY NUMBER, AND CHARACTER OF SERVICE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF SERVICE.	Amount.
Boston, Mass. (7):		New Britain, Conn. (120)	$1,684
City record	$13,350	Slaughterhouse	1,464
Los Angeles, Calif. (10)	16,143	Ice plant	220
Farm	15,982	Davenport, Iowa (123):	
Motor bus line	161	Levee	1,200
Portland, Oreg. (24):		Augusta, Ga. (131):	
Harbor towage and pilotage	43,440	Canal	10,873
Denver, Colo. (25):		Kalamazoo, Mich. (141):	
Irrigation ditch	1,172	Fuel yard	3,729
Oakland, Calif. (31):		Pasadena, Calif. (152):	
Water-front development	149,571	Farm	15,305
Akron, Ohio (33):		Winston-Salem, N. C. (167):	
Parking ground	1,100	Abattoir	12,303
Omaha, Nebr. (34):		Jamestown, N. Y. (184):	
Ice plant	12,289	Gravel pit	11,483
Memphis, Tenn. (42):		Waco, Tex. (186):	
River and rail terminal	8,906	Farm	2,288
San Diego, Calif. (96):		Madison, Wis. (188):	
Farm	10,063	Quarry	19
Charleston, S. C. (102):			
West End improvement	245		

TABLE 15.

Payments for interest on city debts.—In their accounting for the construction of permanent properties, such as waterworks, several cities, in accordance with the practice in commercial accounting, charge as part of the cost of the property the interest accruing during the construction period on money borrowed for the improvement. The amounts so charged to outlay account are included in Table 16 of this report as part of the costs of the permanent properties and improvements of the cities. They are also included in Table 15 for the purpose of showing the total payments of the cities for the use of credit capital. (The method of adjusting the payments recorded in the two tables by means of contrareceipts as interest transfers, which are included in Table 9, has been explained in the introduction under the title "Faulty accounting for interest chargeable as outlay or expense.")

The interest payments of Table 15 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 column headed "Of other governmental units" are given in detail for the various divisions of the city governments in the column headed "Interest" in Table 3. Of the total amount of interest payments, 92.2 per cent was reported for city corporations, 4.2 per cent for independent school districts, and 3.6 per cent for other independent divisions, including certain counties in Groups I, II, and III.

The aggregate of all interest payments was $156,630,209. Of this amount, $25,957,754, or 16.6 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 for municipal uses.

From the classification of interest according to the kind of debt obligation on which paid, it appears that 88.8 per cent of the total interest payments was on funded and floating debt, 5.5 per cent on special assessment loans, and 5.6 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. In such cases the property owner pays the interest on the debt as well as the principal, the city neither making nor losing anything by the transaction, and no burden is cast upon the general taxpayer. Table 15 does not include any payments for interest on certain special assessment obligations which are issued by some cities, but which are primarily debts of the individuals against whom they are levied and not debts of the city. When cities collect special assessments of this class and receive interest on deferred payments, such interest collections are included as receipts for private trust funds and accounts which are recorded in Table 19, and not as receipts for special assessments which are recorded in Table 6; in like manner the payments for interest are included among the payments for private trust funds and accounts in Table 19 and not in Table 15.

Increase in actual and relative payments for interest.—In the introduction to this report attention is

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called to the great increase since 1903 in the net indebtedness of the 146 cities for which the Bureau of the Census has collected statistics for each of the years 1903 to 1919, inclusive. One result of the great increase of municipal indebtedness there referred to has been to increase the total payments of cities for interest and the percentage which interest payments constitute of all their governmental-cost payments. The following statement gives the per capita net indebtedness, per capita payments for interest, and per cent of all governmental-cost payments for interest of all cities having over 30,000 inhabitants for specified years from 1903 to 1919.

YEAR.	PER CAPITA.		Per cent of all governmental-cost payments for interest.
	Net indebtedness.[1]	Net payments for interest on all classes of debt.	
1919	77.82	3.77	10.9
1917	77.78	3.57	11.0
1915	75.56	3.51	10.3
1913	67.57	3.10	9.7
1911	65.84	3.01	9.4
1909	60.63	2.84	9.4
1907	55.42	2.55	8.6
1905	50.66	2.36	9.2
1903	53.08	2.06	8.3

[1] For the years 1909, 1911, 1915, 1917, and 1919 net indebtedness represents the amount of funded and floating debt less assests in general sinking funds only; for the other years of this table the assets in all sinking funds were deducted.

The increases in indebtedness and interest payments of all cities whose statistics are summarized in the statement are illustrated by Diagrams 18 and 19.

DIAGRAM 18.—PER CAPITA NET INDEBTEDNESS OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1919.

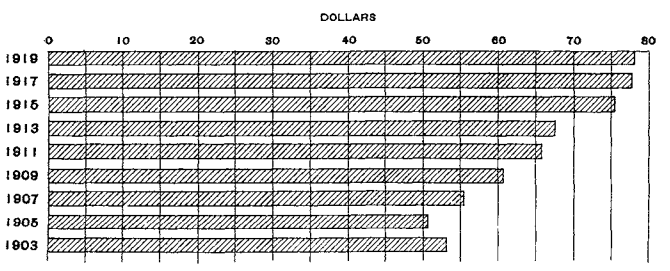
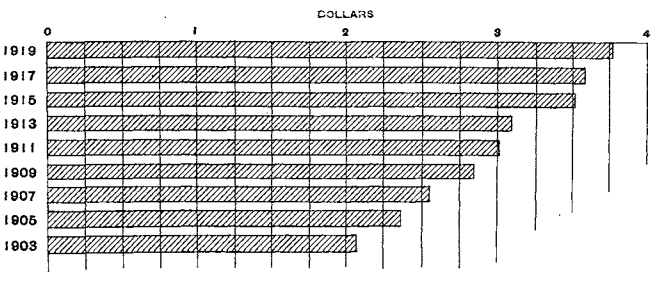
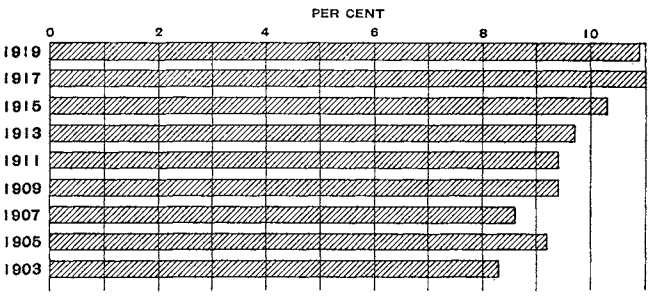


DIAGRAM 19.—PER CAPITA NET PAYMENTS FOR INTEREST OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1919.



The per cent relation between the interest payments of all cities and the total governmental-cost payments of the same cities is graphically shown by Diagram 20, which follows.

DIAGRAM 20.—PER CENT OF GOVERNMENTAL-COST PAYMENTS FOR INTEREST OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1919.



Exceptional payments for interest by Massachusetts cities.—In the discussion of Table 11 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 the loans which were made to finance the construction or acquisition of the systems. Similar payments of interest are made to the state on the 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 15 on the lines for the several cities.

TABLE 16.

Payments for outlays.—The payments for outlays included in Table 16 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 are included in Table 20 under a descriptive heading. In the case of 31 cities the payments for outlays shown in Table 16 exceed the amounts reported in Table 3 in the column headed "Outlays" by the amount of those payments for outlays recorded in Table 16 which were offset by receipts from the public on outlay account, the most important of which were receipts from sales of real property and from fire insurance adjustments. The "payments" of Table 16 are thus the total payments on outlay account less payments in error, while the "Governmental-cost payments for outlays" of Table 3 are the payments on outlay account which increased

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the value of the permanent properties and public improvements as a result of the cash transactions of the year.

The grand total of the payments for outlays, other than payments in error, of the 227 cities was $256,303,083, while the governmental-cost payments for outlays, as above explained, were $255,902,754. The excess of receipts from the public which increased municipal indebtedness, over payments to the public which decreased municipal indebtedness, as shown in Table 19, was $63,811,524. The governmental-cost payments for outlays, therefore, exceeded the increase in net debt by $192,091,230. This shows that for the 227 cities as a whole the net receipts from increase of debts were only 24.9 per cent of the governmental-cost payments for new properties and public improvements, there being, however, great differences among the individual cities, as is pointed out in the text to Table 19.

After making all needed allowances for different amounts of cash on hand at the beginning and close of the year, and for all other factors that should be considered, it is evident from the comparison just made that the majority of the cities are increasing the value of their permanent properties and public improvements faster than they are increasing their debts, while in the case of a few, if any consideration is given to depreciation, the opposite condition exists.

The figures presented in Table 16 represent for each city the outlays of the entire city government by principal divisions and subdivisions of governmental service. The column headed "For outlays" in Table 3 shows the net amount of these payments for outlays by each of the divisions of the government of the city, including school districts, counties, and other divisions.

Payments included in the column of Table 16 headed "All other," under the general heading "Protection to person and property," were made for such purposes as the purchase, construction, or improvement of combined police and fire alarm systems, levees, subways, and conduits for wires; retaining walls, piling, planking, riprapping, and other structures for guarding against damage by lakes or rivers; militia and armories; lifeboats and other life-saving equipment; and for such purposes as the permanent equipment of electrical departments or bureaus and departments of inspection, the offices of recorders or registers of deeds, and of employment bureaus; and for pounds.

Table XXXI

YEAR.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.				Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals and corrections.	EDUCATION.			Recreation.	Miscellaneous and general.[1]
			Total.	Police department.	Fire department.	All other.					Total.	Schools.	Libraries.		
1919	$5.64	$0.14	$0.30	$0.04	$0.15	$0.11	$0.07	$0.92	$2.41	$0.23	$1.20	$1.13	$0.08	$0.36	$0.01
1917	6.98	0.31	0.23	0.04	0.14	0.05	0.07	1.13	3.25	0.17	1.42	1.33	0.09	0.34	0.06
1915	8.35	0.28	0.28	0.04	0.17	0.08	0.08	1.55	3.76	0.28	1.61	1.54	0.06	0.41	0.10
1913	7.61	0.21	0.29	[2]	[2]	[2]	0.06	1.13	3.39	0.22	1.37	[2]	[2]	0.87	0.06
1911	7.81	0.31	0.29	0.06	0.19	0.04	0.04	1.04	3.79	0.24	1.45	1.34	0.10	0.56	0.09
1909	7.26	0.26	0.28	0.05	0.19	0.04	0.04	1.05	3.29	0.24	1.45	1.30	0.15	0.58	0.07
1907	7.07	0.24	0.29	0.06	0.17	0.06	[3]	1.10	3.26	0.20	1.41	1.28	0.13	0.44	0.13
1905	6.39	0.14	0.28	[2]	[2]	[2]	[3]	1.00	2.87	0.11	1.47	1.32	0.15	0.53	[4]
1903	5.74	0.11	0.21	[2]	[2]	[2]	[5]	[5]	3.62	0.13	1.11	[2]	[2]	0.57	[4]

[1] Includes municipal service enterprises.
[2] Detail not available.
[3] Included in the column headed "Sanitation, or promotion of cleanliness."
[4] Less than one-half of 1 per cent.
[5] Included in the column headed "Highways."

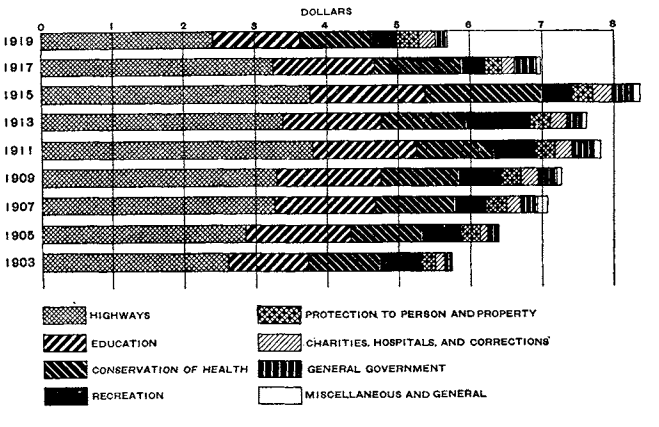
The proportions of outlays for the several departments, as represented by the per capita payments, are illustrated graphically in Diagram 21, which follows.

The outlays tabulated in the column headed "All other," under the general heading "Sanitation, or promotion of cleanliness," were for equipment for street cleaning, for public comfort stations, for public bathhouses, for the drainage of low-lying lands, and for other sanitary purposes.

The total payments for outlays for electric-light plants for lighting city streets or municipal buildings were $1,350,534, and those for other municipal service enterprises were $677,212.

Table XXXI, which follows, presents a comparative summary of the per capita payments for general departmental outlays of all cities for specified years from 1903 to 1919.

DIAGRAM 21.—PER CAPITA PAYMENTS FOR GENERAL DEPARTMENTAL OUTLAYS OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1919.



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TABLE 17.

Summary of nonrevenue receipts.—The nonrevenue receipts of municipalities included in this report, when classified with relation to the aggregate of municipal assets, are readily separable into three principal classes: (1) Receipts from sales of investments and supplies which result in the exchange of one asset for another; (2) receipts which increase indebtedness, such as the receipt of money, services, materials, or property in exchange for a debt obligation assumed or otherwise incurred; and (3) receipts described in the introduction under the designation "Counterbalancing receipts." These three classes of nonrevenue receipts are given in detail in Tables 18, 19, and 20, respectively.

Summary of nongovernmental-cost payments.—The nongovernmental-cost payments included in this report, like the nonrevenue receipts, are readily separable into three principal classes: (1) Payments for the purchase of investments and supplies which exchange one asset for another; (2) payments which decrease indebtedness by exchanging the asset cash for outstanding liabilities; and (3) counterbalancing payments, to which attention has been called in the introduction to this report. These three classes of payments are given in detail in Tables 18, 19, and 20, respectively.

Secondary classification of nonrevenue receipts and nongovernmental-cost payments.—Table 17 presents a classification of nonrevenue receipts and nongovernmental-cost payments in addition to the one described above. This is a classification which separates the receipts into "Receipts from the public" and "Transfer receipts," the latter class including receipts by one fund or account of the city government from another. This classification is also applied to the nongovernmental-cost payments, which are separated into the two corresponding classes of "Payments to the public" and "Transfer payments."

TABLE 18.

Receipts from the sale and payments for the purchase of investments.—Table 18 gives the receipts from the sale of investments and the payments for their purchase by the cities covered by this report, classified as receipts and payments of (1) sinking funds, (2) public trust funds for municipal uses, (3) investment funds and for investments not held in funds, and (4) private trust funds and public trust funds for nonmunicipal uses.

Transfer of investments.—A considerable portion of the receipts shown in Table 18 represents (1) the receipts by the funds of the city for the redemption of city securities held by them as investments, and (2) the receipts from the sale of investments by one city fund to another. Receipts of the first class are balanced by payments recorded in the column of Table 19 headed "Bonds, notes, warrants, and judgments," and those of the second by payments recorded in the columns of Table 18 showing the payments for investments purchased. The total amount of the receipts of the second class is relatively small as compared with that of the one first mentioned.

The transfer payments included in Table 18 were also of two classes: (1) Payments by funds of the city for city securities purchased for investment from the various divisions of the city government at the date of the original issue of such securities, and (2) payments by one city fund for securities sold to it by another. These two classes of payments are balanced by receipts in Tables 18 and 19, substantially as set forth above. The aggregate amounts of the transfer receipts and payments mentioned under (1) are the same for the great majority of the cities as the transfer payments and receipts included in Table 19, since for those cities there are no sales or transfers of investments from one of the funds to another. For the few cities in which the transfers of investments are made between the various funds, the transfer receipts and payments of Table 18 exceed the transfer payments and receipts included in Table 19.

Receipts from the sale and payments for the purchase of supplies.—Table 18 shows the receipts from the sale of supplies, including accounting receipts for supplies on hand at the beginning of the year and used during the year, and payments for supplies purchased during the year that were on hand at the close of the year; or, rather, in the first case the excess of the value of supplies used over the payments for their purchase, and in the second case the excess of payments for supplies over the value of those charged as expenses and outlays.

TABLE 19.

Receipts which increased and payments which decreased indebtedness.—The nonrevenue receipts of cities which are accompanied with an increase of indebtedness and their nongovernmental-cost payments which result in a decrease of indebtedness are shown in Table 19. They are separated into three principal classes—those represented by (1) bonds, notes, and warrants issued by the city, and judgments rendered against it; (2) liabilities arising from the acceptance of public trusts for nonmunicipal uses and of private trusts; and (3) liabilities arising from acting as agent for other civil divisions. Classes (2) and (3) of receipts and payments are subdivided by the table into subordinate groups.

Transfer receipts and payments on debt account.—The receipts and payments of Table 19, in addition to being classified as above set forth, are also classified

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as receipts from and payments to the public and transfer receipts and payments. (For the relation of the transfer receipts and payments of Table 19 to those of Table 18, see the text descriptive of Table 18.)

Receipts from and payments to the public on debt account.—Receipts from and payments to the public are the only receipts and payments relating to debt obligations that increase or decrease the city cash. Of the 227 cities covered by this report, 116 paid the public more cash for the redemption of debt obligations than they received in transactions that increased indebtedness, and thus decreased their debt obligations in the possession of the public. The other 111 cities received more money or its equivalent in transactions increasing indebtedness than they paid for the redemption of debt obligations, and for them the holdings of city obligations by the public increased during the year. The fact that 116 of the 227 cities covered by this report decreased their debt obligations to the public during the year 1919, although during that period the 227 cities as a whole received from new debt obligations incurred $63,811,524 more than they paid for the redemption or cancellation of old ones, is one worthy of consideration by those who have come to believe that cities must necessarily increase their indebtedness in ever-enlarging proportions. One hundred and eleven cities increased their indebtedness to the public, such increase constituting less than 20 per cent of the payments for outlays in 20 cities, from 20 to 40 per cent in 23, from 40 to 60 in 20, from 60 to 80 in 16, from 80 to 100 in 17, and more than 100 in the following cities: Rochester, N. Y.; Hoboken and Passaic, N. J.; Harrisburg and Johnstown, Pa.; Covington, Ky.; Mobile, Ala.; Woonsocket, R. I.; Decatur, Ill.; Knoxville, Tenn.; Lorain, Ohio; Winston-Salem, N. C.; Stamford, Conn.; Jackson, Miss.; and Battle Creek, Mich. All of the cities whose increase of indebtedness to the public constituted more than 100 per cent of their outlays increased their cash on hand during the year, as shown in Table 2. Some of these cities increased their cash balances and debt obligation to the public by relatively small amounts, while others materially increased them. The cities last referred to are among those which are needlessly burdening their taxpayers with interest payments, as has been pointed out in the text relating to Table 2.

Transactions which increased the debts of Massachusetts cities to the state.—Attention has been called on preceding pages to the expenditures of the commonwealth of Massachusetts through special commissions and boards, by which lands were acquired and developed and structures completed for providing the metropolitan district, including Boston and its suburbs, with common sewer, park, and water systems, and for assisting that city and others in the abolition of grade crossings. The outlays of the metropolitan systems are recorded on the books of the commissions and constitute part of the official records of the state, but not of the cities. These payments by the state are transactions which increase the indebtedness of the cities in the metropolitan district. In like manner the advances by the state for the cities' shares of the cost of abolishing railway grade crossings are transactions increasing local indebtedness to the state. No portion of this increase is included in Table 19, it not being practicable to secure the data for any accurate apportionment of this increase in the several cities. The advances by the state for the cities' portions of the cost of abolishing grade crossings were not ascertained, and are therefore not included in any table or statement of this report.

Transactions which decreased the debts of Massachusetts cities to the state.—The financial transactions which decreased the indebtedness of certain Massachusetts cities for which this report gives statistics were of three kinds: (1) Payments by cities to the state for sinking funds for the amortization of debts incurred for the metropolitan system of sewers, parks, and water; (2) payments by the cities to the state of the assessments levied upon them by the state for the repayment of the advances made by it for the cities on account of the abolition of grade crossings; and (3) the earnings of the metropolitan sinking funds of the state which add to the assets of such funds. The payments mentioned in (1) and (2) are included in Table 19, while those mentioned in (3) do not appear on the city books, and are therefore not included in this report.

TABLE 20.

Counterbalancing receipts and payments.—The introduction to this report contains definitions of counterbalancing receipts and payments, or nonrevenue receipts and nongovernmental-cost payments recorded in revenue and governmental-cost accounts. These receipts and payments are of six general classes, shown in Table 20 in the division relating to receipts. As the counterbalancing payments of each class are in all cases equal to the receipts shown in the several columns, the table gives only the aggregate payments.

Among the counterbalancing receipts shown in the table are included all amounts received as offsets to outlays. As explained in the text for Table 16, the totals of outlays shown in that table exceed such totals shown in Table 3 in the column headed "Outlays" in in the case of 31 cities, the difference representing receipts from the public on outlay account in excess of the specific outlays against which these receipts would have operated as offsets had the outlays been sufficient in amount. In Tables 17 and 20 the totals of such offsets are included as nonrevenue receipts and nongovernmental-cost payments. Table 3 permits the deduction of the total of such offsets from outlays, be-

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cause it is a summary table, but Table 16, because it presents the payments for outlays classified by the principal divisions of governmental service, does not permit such deduction when the amount to be credited to the outlay account of a particular department exceeds the total outlay payments for that department during the year.

General transfer and interdivision agency receipts and payments.—Table 20, in addition to giving the counterbalancing receipts and payments of cities, presents a statement of the general transfer and interdivision agency receipts and payments of cities, or amounts received and paid by transfer between the independent divisions or funds of the city, including amounts collected by one division for another and the payments to the division for which moneys were collected. For considerably more than half of the cities these receipts and payments are equal, but for the remainder of the cities they differ, owing in the greater number of cases to the difference in the fiscal years of the various divisions of the cities reporting such differences, so that such receipts of a specified year by one division appear in the payments of the other division, either in the preceding or the succeeding fiscal year.

TABLE 21.

Summary of all receipts, payments, and cash balances, by divisions and funds of city government.—Attention has been called in the introduction and in the text explanatory of Table 3 to the different organization of cities for governmental purposes. Table 3 summarizes revenue receipts and governmental-cost payments by the independent divisions of government of cities. Table 21 presents a summary of all receipts classified as revenue and nonrevenue and all payments classified as governmental-cost and nongovernmental-cost and cash balances for each division there shown, and in addition it shows the receipts, payments, cash balances, and the date of the close of the fiscal year of the funds of each division. 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. When several additional governmental divisions or organizations are included, these divisions are shown under the name of the city as coordinate with the city corporation, as in the case of Chicago, Ill. For cities of the latter class the funds of each division are shown as subordinate to the division to which they belong. The grand total of all divisions is shown opposite the name of the city.

As subordinate to each governmental unit, Table 21 shows 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. Sinking, investment, and trust funds are, however, always shown separately, whether the city officials record the transactions of these funds with other city transactions or maintain separate systems of accounts therefor. With the exception just mentioned, the first column of Table 21 indicates the number of separate accounting systems or sets of records from which data must be procured in order to make a full report of the financial transactions of each of the municipal governments. A large number of funds, as in New Orleans, La., and Louisville, Ky., 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 given the power and held responsible for its proper conduct. In Washington, D. C., the Federal Government shares the administration and the cost of municipal affairs with the District government, which fact in part accounts for the large number of funds in that city.

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. The term "cash in transit" is the designation of cash which has been entered on the books of one department as paid to another, but has not been recorded on the books of that other department as received. Cash in transit is reported only in the case of funds having the same date for closing their fiscal years.

Date of close of fiscal year.—The table shows widely different dates on which the fiscal years close. These differences complicate the work of compiling comparable statistics. Not only do the various cities close their fiscal years on many different dates, but often the fiscal years of the 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 providing for such a uniform date for their cities, and the enactment of similar laws can not be too strongly urged.

The city corporation is the principal governmental unit of every city, and in many cities it is the only municipal unit. Of the 227 cities of the United States for which reports were secured, 125 closed the fiscal year of the general treasury of their city corporation on December 31. In 10 states having more than 1 city of over 30,000 inhabitants, all of these cities closed their fiscal year on December 31, those states having an aggregate of 45 such cities. These states are Colorado, Georgia, Indiana, Kansas, Louisiana,

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Minnesota, Ohio, South Carolina, Utah, and Washington. In no other state having more than 3 cities of over 30,000 inhabitants do all of them close their fiscal year on the same date. Of the 102 cities closing their fiscal year on dates other than December 31, 25 closed such year on June 30, 13 on January 6, 4 on January 31, 5 on February 28, 13 on March 31, 2 on April 21, 11 on April 30, 5 on May 31, 2 on August 31, 8 on September 30, 11 on November 30, and 1 each on April 7, December 15, and December 28.

TABLE 22.

Sinking funds of two distinct types.—Table 22 presents a summary by cities of certain transactions of sinking funds, the amounts of their assets being presented in Table 24. Sinking funds are of two classes, those with and those without investments. The cities with funds of the first class number 160 and those with funds of the second class number 44.

The sinking funds of the first class are established and maintained primarily for the redemption of long-term bonds at maturity, while those of the second class are maintained primarily for the amortization of city debt obligations by purchase before their maturity, or for the redemption of serial or other bonds maturing in practically equal amounts each year. Sinking funds of both classes are met with which are employed for the payment of interest on city debt obligations in addition to the purpose mentioned, although not all of either class are so used. The revenues of municipal sinking funds comprise (1) the amounts annually appropriated by the city corporation and other governmental units for sinking fund purposes, and (2) certain city revenues that have been permanently set apart or pledged for such purposes. In addition to the revenues mentioned, nearly all sinking funds of the first class receive also interest on their investments. Funds of the second class, as a rule, expend the greater portion of their revenues during the year in which received, while the revenues of the funds of the first class are accumulated wholly or in part from year to year and expended at the maturity of the various bond issues. The sinking funds, the transactions of which are reported in Table 22 and the assets of which are shown in Table 24, received as interest and rents on their investments an aggregate of $25,971,556, an amount equal to 3.1 per cent of the assets on hand at the close of the year. The funds of the first class mentioned above must have secured a higher percentage than this, while those of the second class secured a lower percentage, although the data were not obtained for an exact computation in either case.

In some states cities borrowing money on long-term bonds are required by statute to maintain sinking funds with investments, and in a limited number of states cities under these statutes are further required to maintain a separate fund for the amortization of each bond issue. In states without such laws a city can, at its discretion, maintain either type of sinking fund, or can, if it chooses, meet maturing debt obligations without the maintenance of a sinking fund. In states of both classes an increasing number of city officials are becoming convinced that it is financially inadvisable to maintain sinking funds with investments and are advocating sinking funds of the second class or the issue of serial bonds so maturing as to obviate the necessity of any kind of sinking fund.

Transactions of sinking funds.—Table 22 presents a summary of the financial transactions of all the sinking funds of the 204 cities having such funds. The table thus includes transactions of sinking funds not only of the city corporation but of all the divisions of the government of the city. The receipts of these funds are tabulated under five headings and the payments under four. Of the five headings for receipts, two are for revenue and three for nonrevenue receipts. The receipts from revenues are of two distinct classes: (1) The earnings of the funds, which consist of rents and interest on investments, and interest on cash deposits in bank held as sinking fund assets, and (2) other revenue receipts. The latter receipts in turn are of two distinct classes, the first being revenues from specific sources which are pledged for sinking fund purposes, and the second the general property tax appropriated for sinking fund purposes, which is paid directly to the sinking funds without passing through the general treasury. The cities reporting receipts of the latter class, as a rule, have sinking funds under the control of sinking fund commissions, and for most of them the taxes are collected by the county rather than by the city corporation.

Of the total amount reported in Table 22 as receipts from other revenues, $18,980,477, or 39.5 per cent, was reported for New York, N. Y. The net revenues thus reported were all pledged by charter or other provision for sinking fund purposes for the redemption of particular classes of bonds or of city debt obligations in general. The revenues thus received, which were distinctly pledged for sinking fund purposes in New York, N. Y., in 1919, were: Special assessments, $1,151; business licenses, $303,784; fines and penalties, $692,887; major privileges, $309,332; minor privileges, $104,106; rents of miscellaneous property, $350,113; revenue of water-supply systems, $8,535,289; revenue of public markets, $302,729; revenue of docks and slips, $6,192,690; income from ferries, $1,553,376; miscellaneous fees, $43,535; and interest on bank deposits not assets of sinking funds, $591,485.

The sinking funds of 100 cities reported payments for interest or expenses, or both interest and expenses, aggregating over $10,000 each. In some cities the sinking funds are charged with the duty of meeting interest payments on a part of the municipal debt,

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but the smaller amounts shown under that heading are in most cases payments of the expenses of managing the sinking funds.

The receipts shown under the heading "From issue of debt obligations" represent the receipts by the sinking funds from the issue of debt obligations that were issued through the sinking fund authorities rather than through the general city treasury. They also include certain small amounts of warrants drawn by the sinking fund authorities that had not been cashed before the close of the year and premiums on bonds issued through the general treasury that were specifically dedicated for sinking fund purposes. The amounts shown as payments under the heading "For redemption of debt" are the amounts of city debt obligations that were redeemed directly through the sinking funds. Many cities having sinking funds do not, however, redeem their debt obligations through their sinking funds directly, but instead transfer cash from such funds to the general treasury, which makes all payments for the redemption of debt. These different methods of administration relative to the redemption of debt render it impossible to compile comparable statistics of debt transactions from sinking funds alone, complete statements requiring a combination of the transactions of these funds with those of other funds of the city.

The receipts shown in the column headed "From other sources" in large part represent receipts from the sale of investments by the sinking funds, and, in like manner, the payments included in the column headed "For other objects" are principally those made by the sinking funds for the purchase of investments.

Many cities, especially those reporting no receipts from revenue in Table 22, make no specific provision for sinking funds other than that included in the annual appropriation. In such cities the moneys received by the sinking funds other than from the sale of investments and interest thereon are by general transfer from the city treasury. In like manner many cities which appear in the table with no payments for the redemption of debt made no direct payments through their sinking funds but transferred their cash to the general treasury, which made payments for debt redemption. Table 22 does not show the aggregate of either the receipts or payments of the sinking funds by transfer, but only the excess of the one over the other.

The last two columns of the table show the amounts by which the aggregate assets of the sinking funds increased or decreased during the year.

TABLE 23.

Public trust funds for municipal and nonmunicipal uses.—Cities frequently receive donations and bequests for what the statutes and court decisions have denominated "charitable uses." Moneys so received constitute a trust on the part of the city receiving them. In most cases the purpose of the donation or bequest is to extend aid in certain directions in excess of what the city is accustomed to provide on its own account. In a smaller number of instances the donations or bequests are to be applied to purposes which are other than municipal in their nature and for which the city can not make appropriations.

Public trust funds of the class first mentioned are established for charities, education, pensions, and other public benefits, the costs of which are ordinarily met by cities, and those of the second class for "charitable uses," for which the city can not make appropriations, but the administration of which may legally be intrusted to municipalities as constituting convenient agencies for accomplishing the purposes of the trusts. Funds established for city uses are termed *public trust funds for municipal uses*, while those established for purposes other than municipal in their nature, and for which the cities can not make appropriations from revenues, are designated *public trust funds for nonmunicipal uses*. In the case of the greater number of these funds the income alone is available for the purposes for which the funds were created; but in the case of a few, both principal and income may be expended.

In some cities the public trust fund cash, although applicable only to the specified purposes of the trusts, has been merged with the general city cash, and the transactions are not as clearly set forth on the books as would seem essential to correct administration and accounting. In the majority of cities, however, the transactions are properly recorded and kept entirely distinct from all other municipal transactions and accounts.

Transactions of public trust funds for municipal uses.—The acceptance by a city of donations and bequests for municipal uses acts as an appropriation thereof, and the money or wealth so received, if accounted for in a legal sense, would be shown in the accounts or reports as "appropriated." To distinguish such appropriations from the ordinary governmental appropriations, they are usually set apart in special funds denominated "public trust funds." Cash and other wealth in these funds constitute governmental assets. The purpose most often subserved by trust funds for municipal uses is that of providing pensions for policemen and firemen who have suffered disability or have completed a specified term of service, and gratuities for the families of those who have died in the service. The pensioning of teachers and other school employees continues to grow in favor, 80 of the 227 cities reporting payments for this purpose in 1919. A number of cities, for the most part in

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Eastern states, reported public trust funds for the care of the poor and the defective classes, such as the support of orphans' homes, assistance to poor children, maintenance of a free dispensary, loans, excursions for poor children, and purchase of shoes for indigent school children.

Of the 227 cities covered by this report, 190 reported transactions of public trust funds for municipal uses, with total revenue receipts of $16,058,224 and total governmental-cost payments of $14,912,457. The largest amount received by the public trust funds of any one city was $5,013,950, in Philadelphia, Pa., followed by Chicago, Ill., with $3,851,404, and New York, N. Y., with $2,106,818. The largest payments by such funds in any one city amounted to $5,722,141, in New York, of which $5,718,060 was for pensions, followed by Chicago, with $2,192,597, of which $1,902,905 was for pensions, and Philadelphia, with a total of $2,113,429.

Public trust funds for educational purposes were found in considerable numbers, their transactions being especially large in Chicago, Ill.; Boston and Quincy, Mass.; Baltimore, Md.; Washington, D. C.; Cincinnati, Ohio; Denver, Colo.; Waterbury, Conn.; and Macon, Ga. These funds were usually for books, medals, prizes, or scholarships.

The diverse objects for which public trust funds for municipal uses are applied may be judged from the following examples found among the funds for miscellaneous objects, the payments for which are tabulated in the column headed "All other": Immigrant relief; medals and prizes for inventors, policemen, firemen, and school children; loans to artisans; street cleaning, lighting, and repairing; Pasteur or other treatment for hydrophobia; music for the public; trees in parks; public celebrations; drinking fountains; buildings; and observatories.

The revenues of trust funds from taxes and from fines and forfeits form a part of the revenues of cities derived from the exercise of the general powers of government. The aggregate of these revenues included in Table 23 is $1,256,415. If these taxes and allied revenues were not included in the statements of tax receipts in Table 6, those receipts would not be comparable between cities; and if the attempt were made to show the provisions for pensions, schools, libraries, or charities, without taking into account the payments included in Table 23, or if the attempt were made to make comparisons between cities with reference to the payments by them of pensions and such comparisons were based on the fund reports summarized in Table 23, the result would not be satisfactory, because some portions of the data for correct comparison would be wanting; hence the necessity, as pointed out in the introduction under the title "Accounting for administrative funds," of basing all comparable statistics of cities upon a combination or consolidation of the reports of all administrative funds.

The receipts of the trust funds for municipal uses from rents and interest on investments aggregated $8,491,122 for 1919, an amount equal to 7.7 per cent of the assets at the close of the year, as given in Table 24.

Table 23 is presented as an exhibit of transactions already included in the preceding tables and is designed to show, in connection with the other tables, the character of the transactions of these funds of the several cities and something of the relation of the amounts here included to the aggregate of which they form a part. It gives the total payments of the several cities for pensions through their public trust funds for municipal uses. A comparison of the figures of the table with those shown in Division X of Table 11 will show the amounts of pensions and gratuities paid by some cities directly, without the agency of these funds. This table also gives the payments by these funds for schools and libraries.

Table 24.

Amount of specified assets and value of public properties at close of year.—Table 24 shows the cash of the cities in their general funds, the cash and other assets in their sinking and investment funds, public trust funds, and private trust funds, as well as the value of certain other public properties. If a city is to present a complete balance sheet, it must include therein statements of the amounts that will probably be collected from assessed but uncollected taxes, including special assessments, of accrued interest on investments held, and of certain contingent assets that have a monetary value. No effort is here made to present exhibits of the assets or resources mentioned, however, for the reason that very few cities of the United States make such statements of all their assets, and of these few only a limited number make any allowance for revenues that may prove uncollectible.

The figures in the last column of Table 24 represent the total value of public properties, shown in detail in Table 25. 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 assets shown in Table 24 are classified according to the fund of which they form a part and to the character of the security or other investment held.

Assets of sinking funds.—The character of the sinking funds, the assets of which are presented in the first group of the columns of Table 24, has been fully set forth in the text descriptive of Table 22. Of the 200 cities reporting sinking funds with assets, 31 re-

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ported city securities as their only asset other than cash, 18 reported other investments but no city securities, 111 reported both city securities and other investments, and 40 reported cash as their only asset at the close of the year.

At the close of the fiscal year 1919 the total assets in the sinking funds reported equaled 22.6 per cent of the funded, floating, and special assessment indebtedness of the 227 cities covered by this investigation.

Assets of public trust funds for municipal uses.—The text descriptive of Table 23 contains a condensed statement of the character and purposes of the funds the assets of which are tabulated in Table 24 under the general heading "Assets in public trust funds for municipal uses."

Certain funds, although in their origin and nature more nearly allied to administrative funds than to trust funds, are assigned to the latter class in accordance with the general usage of American cities. These funds, mostly pension funds, are supported to a considerable extent by appropriations and by certain kinds of municipal revenues assigned to them by statute, charter provision, or ordinance.

At the close of the year 1919, 192 cities reported assets held in public trust funds for municipal uses, and of these, 20 reported funds holding no investments.

Assets of investment funds and value of miscellaneous investments.—Under the heading "Assets in investment funds, and miscellaneous investments" are shown (1) all assets of funds with investments other than sinking and trust funds and (2) 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. Although the term "investment fund" is seldom, if ever, employed by city officials, it seems to be an appropriate designation for the class of funds first mentioned. The value of real estate incidentally acquired and yielding little or no income is included under the given heading as a miscellaneous investment. In some instances the assets in investment funds consist of bonds or stocks acquired by the city in consideration of financial aids or grants to railroads or other public service corporations; in a few instances they consist of real estate held for the purpose of securing rents or the profit that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real estate and held as investments awaiting maturity or a favorable market.

In a majority of the cities reporting investment funds or investments the invested assets are comparatively small. In some instances they are doubtless of a temporary nature, being held merely for a favorable opportunity to dispose of the securities or real estate, when the proceeds are to be returned to the general treasury. In some cities permanent investment funds are established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by the fire 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 amounts until the assets reach a prescribed maximum. 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, according to the practice of some cities, are invested during a period of accumulation are here also treated as investment funds.

Of the 227 cities covered by the investigation for 1919, 114 reported investment funds or miscellaneous investments, their assets aggregating $388,208,024.

Assets of public trust funds for nonmunicipal uses.—These are city funds, the income of which is devoted to purposes that are not municipal and for which the municipalities do not make appropriations other than for administrative purposes. In Massachusetts and a few other states the cities are not only authorized but directed to accept moneys in trust to guarantee the care of specified monuments and graves in cemeteries. The acceptance of such moneys creates an express public trust and makes the city a trustee in the same way that a private individual or corporation becomes a trustee under corresponding circumstances. The acceptance of such a trust creates, moreover, a debt liability for the amount received, and such liabilities should be shown in accounts and reports of public indebtedness.

Assets of private trust funds.—In certain cases cities receive and hold money under conditions which create private trusts. The trusts of this kind most frequently met with in the financial administration of cities concern the estates of deceased persons held in trust for unknown heirs, or moneys deposited as guaranty of contracts. Sometimes the moneys held under these private trusts are set aside in special trust funds, and sometimes they are represented by private trust accounts. Private trust funds are distinguishable from private trust accounts by the method of caring for the cash received in trust. When cash is received in trust for a given person or corporation and is deposited in trust for such person or corporation, a special fund is created, to which is here given the designation "private trust fund," while if the cash is debited to the general city fund and an account is opened for it on the city books the account is here spoken of as a "private trust account." In a number of cities but little attention is given to the proper recording of transactions affecting private trusts, the receipts and payments frequently being entered upon the books as ordinary city revenues and expenses.

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In Table 24 the assets in public trust funds for non-municipal uses and in private trust funds are shown together, their aggregate being $16,177,305.

TABLE 25.

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 25, in which for convenience of treatment those properties are classified as "Land, buildings, and equipment of general departments," "Land, buildings, and equipment of municipal service enterprises," and "Land, buildings, and equipment of public service enterprises." Most of the properties included under the first and second headings 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.

The valuation of properties employed in public service enterprises has received more consideration from city officials than that of any other class of public properties, yet the need of still more exact and systematic valuation for accounting purposes is almost universal. Wide differences exist in accounting usage with respect to depreciation and with respect to the inclusion of the franchise or privilege value of a public utility enterprise with the physical value of plant and equipment. A close approach to uniformity of method is needed to make the financial statement of an enterprise in one city comparable with that of a similar enterprise in another. Only in case of such uniformity can the figures concerning an enterprise in one city be clearly intelligible to those in charge of a similar enterprise in another city, so that the experience of one may be made available to all. Further, more regard should be given to the importance of a full and careful consideration of all factors affecting the present value of municipal possessions, not only that the valuations of such properties reported for one city may be comparable with those reported for another, but as an aid to the keeping of a complete account of operating costs and a means of assuring honest and prudent administration of the public resources.

Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to $3,029,231,762, $1,307,710,719, or 43.2 per cent, represents the valuation of properties employed in recreation, such as parks, zoological and botanical gardens, playgrounds, and art galleries and museums, more than one-half of this amount being reported by New York, N. Y. Next in order of value comes schools, with a valuation of $879,454,571; general government buildings, with a valuation of $270,123,508; and properties of charities, hospitals, and correctional institutions, with a valuation of $170,321,597. Of the total valuation for schools, $133,327,579, or 15.2 per cent, was reported by New York, N. Y.

Value of properties of municipal service enterprises.—Of the total valuation reported for properties of municipal service enterprises, amounting to $43,031,398, 56.7 per cent, or $24,384,515, represents the value of electric-light systems. Electric-light systems were reported by 22 cities. Chicago, Ill., reported $14,840,737, or more than one-half of the total value of such properties, while Detroit, Mich., came next, with a valuation of $5,464,789, or 22.4 per cent of the total. The valuations reported for Milwaukee, Wis., Richmond, Va., and Nashville, Tenn., were $880,273, $659,563, and $639,589, respectively. Other cities reporting electric-light systems are Pittsburgh, Norristown, and Easton, Pa.; Kalamazoo and Grand Rapids, Mich.; Perth Amboy and Orange, N. J.; Topeka, Kans.; Decatur and Aurora, Ill.; Little Rock, Ark.; St. Joseph, Mo.; Galveston, Tex.; Fresno, Calif.; Wheeling, W. Va.; Newark, Ohio; and Newton, Mass., the last named being a combined lighting and heating plant. Asphalt plants were reported for 33 cities, with a total valuation of $1,358,315, the largest amounts being for Chicago, Ill., $289,277; Detroit, Mich., $188,508; New Orleans, La., $158,605; and Pittsburgh, Pa., $105,714. Thirty-three cities reported municipal garages with a combined valuation of $531,791, the largest amounts being for St. Paul, Minn., $87,217; Rochester, N. Y., $68,356; and Milwaukee, Wis., $52,155. Other municipal service enterprises reported were Chicago, Ill., municipal shop, $2,518,541; Boston, Mass., Pasadena and San Diego, Calif., printing plants, $40,685, $4,782, and $2,175, respectively; Los Angeles, Calif., municipal shop and mechanical department, $217,986; Atlanta, Ga., municipal dairy and farm, $44,535; and Springfield, Mass., heating plant, $77,717. Of the total value reported for high-pressure systems, $13,850,356, $8,432,324 was reported for New York, N. Y., alone. Other cities reporting valuations for high-pressure systems are Philadelphia, Pa.; Detroit, Mich.; Boston, Mass.; Newark, N. J.; and Toledo and Cincinnati, Ohio. Other cities which operated high-pressure fire systems included their valuations with those reported as fire department or water-supply system properties, and a segregation was not practicable.

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In many cities the importance of special and careful valuation of property of this kind is evidently overlooked. The usefulness of statistics of city enterprises depends—no less for this class of enterprises than for public service enterprises—on frequent and exact valuations of the city property employed, for only on the basis of such valuations can statistics be compiled which will have any great value for purposes of comparison.

Value of properties of public service enterprises.—Of the total value of public service enterprises, 71.4 per cent represents the value of water-supply systems, 16.4 per cent the value of docks, wharves, and landings, and 12.2 per cent the combined value of electric light and power systems and gas-supply systems, markets and public scales, cemeteries and crematories, and miscellaneous enterprises of minor importance included under the title "All other" in Table 25.

Electric light and power systems and gas-supply systems operated by the cities reported were valued at $48,314,907. The valuations appearing in this column are those of electric light and power systems, except the total amounts shown for Richmond, Va., Duluth, Minn., and Muskogee, Okla., $1,509,800 of the amount shown for Holyoke, Mass., and $320,080 of that shown for Hamilton, Ohio, which represent the valuation placed upon the gas-supply systems operated by those cities.

The several items constituting the group of miscellaneous public service enterprises included under the title "All other" in Table 25 are shown in Table XXXII, which follows.

City number.	**Table XXXII** CITY.	Total.	Public halls.	Subways for pipes and wires.	Municipal railways.	All other.
	Grand total	$121,513,814	$12,548,535	$14,283,060	$9,572,487	$85,109,732
	Group I	87,057,034	2,637,306	13,595,592	.....	70,824,136
	Group II	12,959,401	3,401,152	.....	9,056,229	502,020
	Group III	14,380,882	4,794,222	.....	.....	9,586,660
	Group IV	5,556,857	1,468,855	457,091	507,751	3,123,160
	Group V	1,559,640	247,000	230,377	8,507	1,073,756
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.					
1	New York, N. Y.	$70,146,451	.....	.....	.....	$70,146,451
3	Philadelphia, Pa.	8,422,877	$317,269	$8,105,608	.....	.....
5	Cleveland, Ohio	1,197,237	1,178,237	.....	.....	19,000
7	Boston, Mass.	610,100	.....	.....	.....	610,100
8	Baltimore, Md.	5,519,984	.....	5,489,984	.....	30,000
9	Pittsburgh, Pa.	1,141,800	1,141,800	.....	.....	.....
10	Los Angeles, Calif.	18,585	.....	.....	.....	18,585
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.					
11	San Francisco, Calif.	$8,537,801	$2,009,712	.....	$6,528,089	.....
12	Buffalo, N. Y.	399,840	399,840	.....	.....	.....
15	Newark, N. J.	281,600	281,600	.....	.....	.....
16	Cincinnati, Ohio	210,000	210,000	.....	.....	.....
17	New Orleans, La.	1,373,690	.....	.....	1,373,690	.....
20	Seattle, Wash.	1,656,470	.....	.....	1,154,450	$502,020
21	Indianapolis, Ind.	500,000	500,000	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.					
23	Rochester, N. Y.	$191,145	$191,145	.....	.....	.....
24	Portland, Oreg.	2,156,657	747,390	.....	.....	$1,409,267
25	Denver, Colo.	697,285	682,285	.....	.....	15,000
28	Toledo, Ohio	30,000	30,000	.....	.....	.....
29	St. Paul, Minn.	535,885	535,885	.....	.....	.....
31	Oakland, Calif.	8,679,700	985,700	.....	.....	7,694,000
34	Omaha, Nebr.	343,668	150,800	.....	.....	192,868
37	Richmond, Va.	81,330	81,330	.....	.....	.....
42	Memphis, Tenn.	269,193	.....	.....	.....	269,193
43	Bridgeport, Conn.	6,332	.....	.....	.....	6,332
50	Springfield, Mass.	881,859	881,859	.....	.....	.....
51	Houston, Tex.	507,828	507,828	.....	.....	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.					
71	Tacoma, Wash.	$507,751	.....	.....	$507,751	.....
74	Utica, N. Y.	154,091	.....	$154,091	.....	.....
76	Erie, Pa.	150,000	.....	150,000	.....	.....
81	Fort Wayne, Ind.	39,500	$39,500	.....	.....	.....
83	Savannah, Ga.	201,463	201,463	.....	.....	.....
87	Canton, Ohio	280,285	280,285	.....	.....	.....
88	Peoria, Ill.	72,000	72,000	.....	.....	.....
96	San Diego, Calif.	713,706	.....	.....	.....	$713,706
97	Wichita, Kans.	463,898	463,898	.....	.....	.....
102	Charleston, S. C.	100,000	.....	.....	.....	100,000
108	Tulsa, Okla.	127,400	127,400	.....	.....	.....
111	Little Rock, Ark.	3,000	3,000	.....	.....	.....
114	Saginaw, Mich.	112,000	112,000	.....	.....	.....
120	New Britain, Conn.	164,000	.....	153,000	.....	11,000
121	Covington, Ky.	38,000	.....	.....	.....	38,000
123	Davenport, Iowa	260,454	.....	.....	.....	260,454
124	Lansing, Mich.	28,277	28,277	.....	.....	.....
130	Augusta, Ga.	2,000,000	.....	.....	.....	2,000,000
132	Macon, Ga.	141,032	141,032	.....	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.					
149	Charlotte, N. C.	$85,000	$85,000	.....	.....	.....
152	Pasadena, Calif.	655,558	.....	$75,061	$8,507	$571,990
153	New Castle, Pa.	65,000	.....	65,000	.....	.....
154	Fresno, Calif.	100,000	100,000	.....	.....	.....
164	Shreveport, La.	325,000	.....	.....	.....	325,000
167	Winston-Salem, N. C.	44,198	.....	.....	.....	44,198
184	Jamestown, N. Y.	30,000	.....	.....	.....	30,000
186	Waco, Tex.	50,244	.....	.....	.....	50,244
188	Madison, Wis.	6,324	.....	.....	.....	6,324
192	Auburn, N. Y.	90,316	.....	90,316	.....	.....
200	Austin, Tex.	2,000	2,000	.....	.....	.....
209	Wilmington, N. C.	60,000	60,000	.....	.....	.....
222	Newport, Ky.	46,000	.....	.....	.....	46,000

The amounts shown under the heading "All other" in Table XXXII are the values of enterprises as shown in the statement which follows.

CITY, CITY NUMBER, AND ENTERPRISE.	Amount.	CITY, CITY NUMBER, AND ENTERPRISE.	Amount.
New York, N. Y. (1):		San Diego, Calif. (96):	
Toll bridges	$70,146,451	Farm	$713,706
Cleveland, Ohio (5):		Charleston, S. C. (102):	
Rapid transit	19,000	West End improvement	100,000
Boston, Mass. (7):		New Britain, Conn. (120):	
Ferries	610,100	Slaughterhouse	6,000
Baltimore, Md. (8)		Ice plant	5,000
Ferry	30,000	Covington, Ky. (121):	
Los Angeles, Calif. (10):		Toll bridge	38,000
Farm	18,585	Davenport, Iowa (123):	
Seattle, Wash. (20):		Levee	260,454
Ferries	502,020	Augusta, Ga. (130):	
Portland, Oreg. (24):		Canal	2,000,000
Toll bridge	1,409,267	Pasadena, Calif. (152):	
Harbor towage and pilotage	1,162,500	Farm	571,990
Denver, Colo. (25):	246,767	Shreveport, La. (164):	
Irrigation ditch	15,000	Toll bridge	325,000
Oakland, Calif. (31):		Winston-Salem, N. C. (167):	
Water-front development	7,694,000	Abattoir	44,198
Omaha, Nebr. (34):		Jamestown, N. Y. (184):	
Ice plant	192,868	Gravel pit	30,000
Memphis, Tenn. (42):		Waco, Tex. (186):	
River and rail terminal	269,193	Farm	50,244
Bridgeport, Conn. (43):		Madison, Wis. (188):	
Ice plant	6,332	Quarry	6,324
		Newport, Ky. (222):	
		Toll bridge	46,000

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TABLE 26.

Gross and net indebtedness of cities.—Table 26 has been arranged to show both the gross and net indebtedness of the cities covered by this report at the close of the fiscal year 1919. The term *gross indebtedness* and *gross debt* are here used as designations of the aggregate of all outstanding debt obligations, and the terms *net indebtedness* and *net debt* are used as the designations of the gross funded and floating debt, less the assets of sinking funds accumulated for their amortization.

The following statement and Diagrams 22 and 23 show for 146 cities the gross debt, total and per capita, at the close of the year for specified years from 1903 to 1919:

YEAR.	Amount.	Per capita.	YEAR.	Amount.	Per capita.
1919	$3,702,272,563	$118.28	1909	$2,214,639,832	$88.20
1917	3,453,553,736	114.02	1907	1,870,299,323	80.94
1915	3,168,756,138	109.86	1905	1,609,159,058	72.23
1913	2,747,908,942	97.62	1903	1,395,709,774	66.88
1911	2,558,745,024	95.52			

DIAGRAM 22.—GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1919.

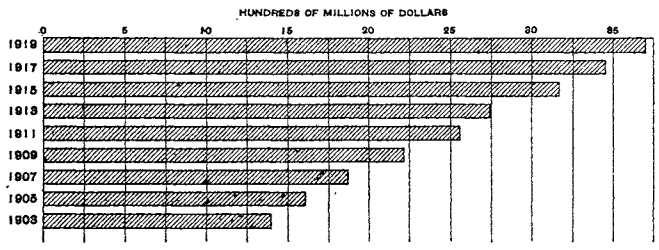
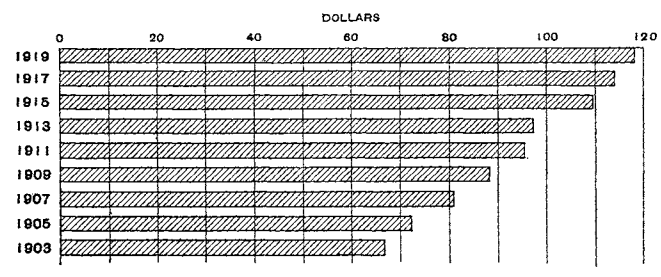


DIAGRAM 23.—PER CAPITA GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1919.



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 obligations 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.

Recognizing 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 the years 1903, 1910, 1911, 1915, 1917, and 1919 such assets of sinking funds as were provided for the amortization of special assessment debt were excluded from the calculation.

Indebtedness classified by the governmental unit by which incurred.—In Table 26 the gross debt of the several cities and groups of cities is first classified according to the division of city government by which the indebtedness was incurred. Of the governmental indebtedness of the 227 cities, exclusive of that of the Massachusetts cities to the commonwealth, 92.1 per cent was incurred by the city corporations, 4.4 per cent by the independent school districts, and 3.5 per cent by the other divisions of the city governments, including for certain cities of Groups I, II, and III that portion of the debts of the counties in which the cities were located, represented by the percentage of the assessed valuation of the property located in the county that was reported for the territory under the authority of the city corporation. The amounts reported in the column headed "Other governmental units of city" were as follows: County government, $12,739,281 in Chicago, Ill., $2,521,044 in Portland, Oreg., $7,242,820 in Seattle, Wash., and the total amount reported in the specified column for Cleveland and Cincinnati, Ohio, Pittsburgh, Pa., Detroit, Mich., Los Angeles, Calif., Buffalo, N. Y., Milwaukee, Wis., Newark and Jersey City, N. J., Minneapolis, Minn., and Kansas City, Mo.; park and driveway districts, $12,126,518 in Chicago, Ill., and the total amount reported in the specified column for Tacoma, Wash., East St. Louis, Peoria, Springfield, and Rockford, Ill.; sanitary district, $18,492,637 in Chicago, Ill., and the total amount reported in the specified column for Oakland, Calif.; poor districts, the total amount reported in the specified column for Philadelphia, Pa.; port of Seattle, $4,996,196 in Seattle, Wash., port of Portland, $694,000 in Portland, Oreg., and port of Everett, $4,538 in Everett, Wash.; water district, $7,142,707 in Omaha, Nebr., and $4,301,700 in Portland, Me.; bridge district, $290,000 in Portland, Me.; county supervisors' fund, the total amount reported in the

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specified column for Rochester, Syracuse, Albany, Troy, and Amsterdam, N. Y.; town fund, the total amount reported in the specified column for Stamford, Conn.; and sewer and street improvement districts, the total amount reported in the specified column for Little Rock, Ark.

Indebtedness classified by character of outstanding debt obligations.—Indebtedness classified according to the character of the outstanding obligations is shown in Table 26 under three principal headings: "Funded or fixed," "Floating," and "Current." The first two classes are not subdivided, but the current indebtedness is classified under four subheadings: "Special assessment bonds and certificates," "Revenue bonds and notes," "Warrants," and "Obligations on trust account."

Indebtedness classified as funded.—Under the title "Funded or fixed" are tabulated those 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. This class of debt includes bonds, corporation stocks, certificates, and other long-term debt obligations receiving various local designations.

Indebtedness classified as floating.—In the column with the title "Floating" are tabulated the amounts of indebtedness represented by outstanding judgments, time warrants, and certificates of indebtedness that do not conform to the census definition of revenue loans, together with the special revenue loans to be redeemed from the tax levy of the succeeding year, and all other short-term obligations where payment has not been provided for from the proceeds of the current tax levy.

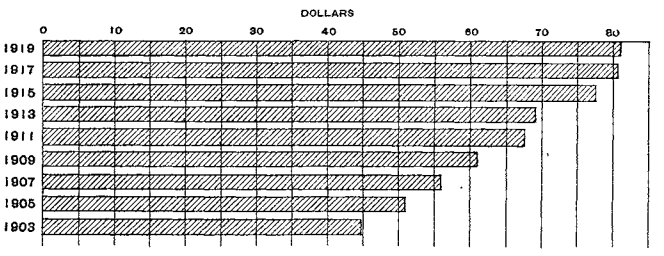
The following table and Diagrams 24 and 25 present for 146 cities a comparative summary of funded or fixed and floating debt, sinking fund assets, and net debt, total and per capita, at the close of the year for specified years from 1903 to 1919:

Table XXXIII

YEAR.	Funded or fixed, and floating debt.	SINKING FUND ASSETS.		NET DEBT.[1]	
		Amount.	Per capita.	Amount.	Per capita.
1919	$3,352,688,786	$811,516,426	$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	2,866,008,818	620,102,406	21.50	2,245,906,412	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	18.52	1,808,828,392	67.52
1909	1,959,162,993	422,063,594	16.81	1,537,079,399	61.21
1907	1,657,320,345	362,441,586	15.68	1,294,878,759	56.04
1905	1,438,741,403	319,395,648	14.53	1,119,345,755	50.94
1903	1,223,101,328	290,096,696	13.90	933,004,632	44.71

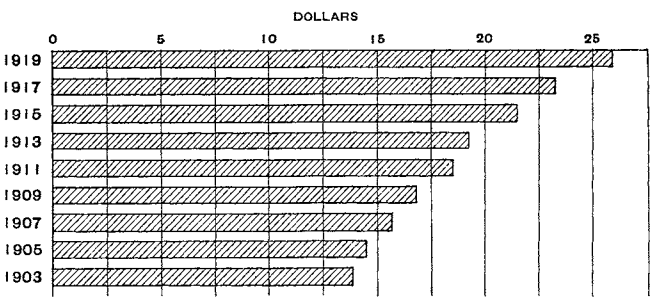
[1] Net debt is funded and floating debt less assets in general sinking funds.

DIAGRAM **24.**—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1919.



Special debt obligations to public trust funds.—Among the debt obligations included in the table as "Floating" are special obligations to public trust funds. Such obligations arise when cities receive money for public trust purposes and convert the same to general uses.

DIAGRAM **25.**—PER CAPITA SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1919.



Indebtedness of Massachusetts cities to the state.—Table 26 gives the floating debt as above defined of all the 227 cities covered by this report, with the exception of the cities of Massachusetts.

The table does not include for the cities mentioned their debts to the commonwealth, although it includes all other debts. The funded debts of the Massachusetts cities to the state are of two kinds: (1) Those represented by the cities' obligations to the state to reimburse it for the advances made for the cities' portions of the expenses of abolishing railroad grade crossings, and (2) those represented by the obligations imposed on the cities by the state laws for reimbursing the state for the apportionment to the several cities of the costs of installing the metropolitan sewer, park, and water systems, including the improvements of the Charles River Basin. These are municipal improvements which have been acquired and completed under the direction and supervision of the state authorities in the interest of the city of Boston and the adjoining municipalities.

Indebtedness classified as current.—In the column headed "Special assessment bonds and certificates,"

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a subdivision of current debt obligations, are tabulated those obligations which are to be paid from special assessments. These obligations are represented by long-term or short-term bonds or certificates or by outstanding warrants payable at a specified time.

The amounts shown in the column headed "Revenue bonds and notes" represent (1) short-term obligations issued with the distinct pledge or general understanding that they are to be met from future collections of specified current revenues other than special assessments, and (2) overdrafts by the financial officers of the city. The debt obligations first mentioned have various designations, as "revenue loans," "revenue bonds," "anticipation tax warrants," and "temporary revenue loans."

In the column with the title "Warrants" are included the amounts of noninterest-bearing warrants, orders, vouchers, and audits due but unpaid at the close of the year, except so-called warrants to be paid from special assessments, which are included in the column headed "Special assessment bonds and certificates." Warrants or orders against cash derived from special assessment loans are not themselves special assessment loans, and consequently are tabulated in this column with the other outstanding warrants.

Outstanding warrants were reported by 151 of the 227 cities covered by the present report. In some cities warrants are issued only when personally called for, and are thus for the most part immediately presented for redemption; in others the treasurer's books are kept open for some days or weeks after the close of the fiscal year, so as to charge to each year all payments of the costs of that year; in still others the treasurer sets aside cash in "suspense accounts" for the redemption of unpaid warrants, which may thus be treated as "paid" in the appropriation account. Outstanding warrants are of two classes: (1) Unclaimed audits, for which warrants have not been issued by the auditor because not yet called for; and (2) unpaid vouchers, the warrants having been duly issued but not yet redeemed.

In the column with the title "Obligations on trust account" are tabulated debt obligations arising from the trusteeship of private trusts, and of public trusts for nonmunicipal uses.

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 26 is separated into two classes, that which was owing (1) to the public, and (2) to city funds with investments, including the sinking, investment, and public trust funds for municipal uses. In the column headed "City funds with investments" is included the par value of all city securities held by sinking and investment funds and public trust funds for municipal uses. Of the total debt, $796,508,062, or 20.4 per cent, was held by the three classes of funds mentioned. In some cities more than one-third of the total debt outstanding was held by these funds, the largest portion being held, as a rule, by the sinking funds. In the column headed "The public" is included the par value of all other city debt obligations outstanding, including the municipal liabilities by reason of public trusts for nonmunicipal uses and private trusts.

Indebtedness classified by purpose for which incurred.—A third classification of Table 26 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. Of the total debt recorded in the table, 69.8 per cent was incurred for general purposes and 30.2 per cent for 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 the second class. These debts, as a rule, do not rest as burdens upon the general taxpayers, as they are not met from their contributions, but, like special assessment loans, are paid from revenues derived from those specially benefited. The special assessment loans constituted 4.3 per cent of the total indebtedness reported. Hence the total burden of debt which was to be paid by general taxation without regard to special benefits received was 65.5 per cent of the total.

Included in the amounts shown in Table 26 in the column headed "Public service enterprises and investments" are certain obligations of six cities for properties originally acquired or constructed for enterprises but now leased to and operated by private corporations, and which are, therefore, investment properties and not public service enterprises. The following statement shows the cities for which such debt is included, the character of the property, and the amount of such indebtedness:

CITY.	Property.	Amount of indebtedness.
New York, N. Y.	Rapid transit system	$199,450,889
Philadelphia, Pa.	Gas works	193,000
Boston, Mass.	Rapid transit system	35,899,700
Cincinnati, Ohio	Cincinnati Southern Railway	18,032,000
Toledo, Ohio	Gas works	250,000
Portsmouth, Va.	Ferry	25,000

As a rule, the debts of cities for the purposes of general departmental and municipal service enterprises were considerably greater than those for public service enterprises and investments, but for several cities the debt outstanding for public service enterprises and investments was the larger. The cities with this greater indebtedness for public service enterprises and investments were Los Angeles, San Diego, and Pasadena, Calif.; Denver and Colorado Springs,

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Colo.; Akron, Ohio; Tacoma, Wash.; Troy and Elmira, N. Y.; Portland, Me.; Pittsfield, Mass.; Oshkosh, Wis.; and Newport, Ky.

Increase during 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 debts, (2) the sinking fund assets, and (3) the net debt. Of the 227 cities covered by the report, 91 showed increases during the year in net debt, amounting in the aggregate to $62,349,862, and 136 cities showed decreases in such debt aggregating $27,463,408.

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. It should be noted, therefore, that in these figures for the net funded and floating indebtedness the indebtedness for public service enterprises is included, and hence in any comparison of such indebtedness between individual cities consideration should be taken of the indebtedness of such enterprises shown in Table 26 and the value of such enterprises as given in Table 25.

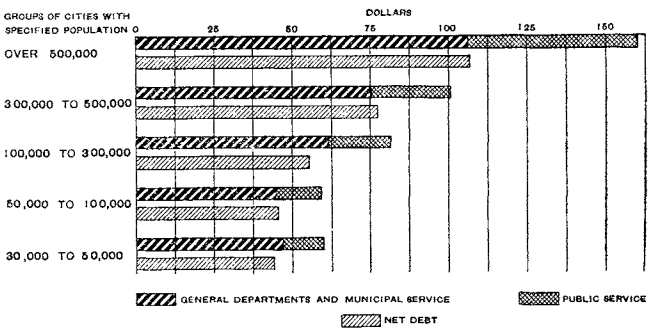
Increase of indebtedness with size of cities.—The per capita figures of Table 26 for the five groups of cities, classified according to population, are reproduced in the statement which follows.

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	$160.41	$106.31	$54.09	$106.84
300,000 and less than 500,000	100.58	75.03	25.55	77.20
100,000 and less than 300,000	81.84	61.45	20.39	55.38
50,000 and less than 100,000	59.50	44.61	14.89	45.46
Over 30,000 and less than 50,000	60.09	46.96	13.13	44.01

The most striking fact shown by the foregoing statement is the increase of per capita indebtedness with the size of the cities, the per capita indebtedness for the most part being smallest for the cities with the least population and increasing group by group to that of the largest number of inhabitants. The facts shown in the statement are presented graphically in Diagram 26.

The per capita net indebtedness was in excess of $100 for New York and Mount Vernon, N. Y., Boston, Mass.; Baltimore, Md.; Newark and Atlantic City, N. J.; Cincinnati, Ohio; New Orleans, La.; Houston and Galveston, Tex.; San Diego, Calif.; Portland, Me.; and Highland Park, Mich. Six cities had a per capita net indebtedness of less than $10.

DIAGRAM 26.—PER CAPITA GROSS AND NET INDEBTEDNESS OF GROUPS OF CITIES WITH SPECIFIED POPULATION: 1919.



The cities of the five groups with the highest and the lowest per capita of net indebtedness were as follows:

GROUP.	Highest city.	Amount.	Lowest city.	Amount.
I	New York, N. Y.	$183.87	St. Louis, Mo.	$20.25
II	Cincinnati, Ohio	169.13	Washington, D. C.	7.21
III	Houston, Tex.	116.98	Reading, Pa.	19.60
IV	San Diego, Calif.	150.59	Lansing, Mich.	4.48
V	Atlantic City, N. J.	146.06	Springfield, Mo.	4.19

TABLE 27.

Funded, floating, and special assessment indebtedness, classified by purpose for which incurred.—Table 27 presents a summary of that portion of the total city indebtedness to which, in the text description of Table 26, has been given the specific designation "funded and floating debt," together with that portion of the current debt represented by outstanding "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. The debt incurred for other public service enterprises is not so fully exhibited, and this is also true of the debt incurred for municipal service enterprises.

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."

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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 in Table 27, representing 3 per cent of the grand total of funded, floating, and special assessment debt, 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. The debt obligations reported as issued for funding purposes amounted in all to 1.7 per cent of the grand total.

A more precise classification of debt obligations according to purpose of issue on the part of the several cities is still to be desired. This is particularly the case with the special assessment debt, of the total amount of which $168,295,577, as shown by Table 26, no less than $61,632,322, or 36.6 per cent, can be classed only as incurred for combined or unreported purposes.

Table XXXIV, which follows, presents a classification of the indebtedness incurred for public service enterprises and investments that is included in Table 27 in the column headed "All other."

Table XXXIV

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
	Total	$543,979,035
1	New York, N. Y.	399,335,238
	Rapid transit	199,450,889
	Docks and ferries	119,862,705
	Toll bridges	77,133,501
	Markets	2,888,143
2	Chicago, Ill.: Harbors	3,238,700
3	Philadelphia, Pa.	17,766,392
	Subway	9,254,843
	Harbor	7,002,549
	Convention hall	1,509,000
5	Cleveland, Ohio	2,317,000
	Auditorium	1,582,000
	Markets	510,000
	Cemetery	175,000
	Rapid transit	50,000
7	Boston, Mass.	36,507,900
	Rapid transit	35,899,700
	Ferries	373,200
	Cemeteries	140,500
	Markets	61,000
	Wharves	33,500
8	Baltimore, Md.	14,866,000
	Docks	9,185,000
	Conduits	5,681,000
9	Pittsburgh, Pa.	1,167,000
	Memorial hall	924,000
	Markets	243,000
10	Los Angeles, Calif.: Harbor	4,588,000
11	San Francisco, Calif.: Railway	4,978,000
12	Buffalo, N. Y.: Markets	205,000
13	Milwaukee, Wis.: Markets	112,500
15	Newark, N. J.	3,688,000
	Docks	2,988,000
	Market	700,000
16	Cincinnati, Ohio	18,333,000
	Cincinnati Southern Railway	18,032,000
	Memorial hall	210,000
	Markets	91,000
17	New Orleans, La.	$957,996
	Public belt railroad	853,698
	Markets	104,298
19	Kansas City, Mo.	375,000
	Market	300,000
	Wharf	75,000
20	Seattle, Wash.	5,820,613
	Docks	4,648,193
	Street railway	875,000
	Ferries	271,420
	Market	26,000
22	Jersey City, N. J.	376,000
	Harbor	251,000
	Dock	125,000
23	Rochester, N. Y.	178,000
	Convention hall	100,000
	Market	78,000
24	Portland, Oreg.	7,020,200
	Docks and grain elevator	5,304,200
	Toll bridge	1,116,000
	Auditorium	600,000
25	Denver, Colo.: Auditorium	79,800
26	Providence, R. I.: Harbor	963,500
28	Toledo, Ohio	202,000
	Market	180,000
	Wharf	12,000
	Cemetery	10,000
29	St. Paul, Minn.	3,081,740
	City bank	2,836,740
	Auditorium	200,000
	Docks, wharves, and levee	45,000
30	Columbus, Ohio.: Markets	38,000
31	Oakland, Calif.	2,690,530
	Water front	1,882,730
	Auditorium	806,800
	Wharf	1,000
34	Omaha, Nebr.: Auditorium	150,000
36	Birmingham, Ala.: Cemetery	29,000
37	Richmond, Va.	121,080
	Markets	101,080
	Cemetery	20,000
39	New Haven, Conn.: Docks	20,000
41	Dayton, Ohio: Markets	77,180
42	Memphis, Tenn.	540,000
	River and rail terminal	500,000
	Market	40,000
49	Youngstown, Ohio: Market	27,500
51	Houston, Tex.	3,121,500
	Harbor	2,862,500
	Wharves	150,000
	Market	109,000
53	Fall River, Mass.: Cemetery	3,900
54	New Bedford, Mass.	64,000
	Wharves	58,000
	Cemetery	6,000
55	Nashville, Tenn.: Market	50,000
56	Trenton, N. J.: Docks and wharves	175,000
58	Camden, N. J.: Docks and wharves	212,000
59	Norfolk, Va.	1,134,779
	Docks and terminals	862,642
	Markets	166,925
	Cemeteries	105,212
60	Albany, N. Y.: Docks	243,600
62	Cambridge, Mass.: Cemetery	8,000
71	Tacoma, Wash.	740,000
	Docks and wharves	405,000
	Street railway	335,000
73	Elizabeth, N. J.: Docks	56,000
74	Utica, N. Y.: Subways for pipes and wires	103,550
76	Erie, Pa.: Conduits	53,000
79	Schenectady, N. Y.: Markets	66,000
81	Fort Wayne, Ind.: Auditorium	224,600
83	Savannah, Ga.: Auditorium	189,000
84	St. Joseph, Mo.: Market	25,000
85	Jacksonville, Fla.: Docks and wharves	1,352,000
86	Manchester, N. H.: Cemetery	40,000
87	Canton, Ohio: Market and auditorium	175,000
93	Troy, N. Y.: Docks	82,180
96	San Diego, Calif.: Harbor	1,866,700
97	Wichita, Kans.: Forum	345,000
101	Portland, Me.: Cemetery	15,000
105	Brockton, Mass.: Cemetery	2,000
108	Tulsa, Okla.: Convention hall	98,668

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Table XXXIV—Continued.

CITY, AND ENTERPRISE FOR WHICH INCURRED.

City number.		Outstanding indebtedness.
114	Saginaw, Mich.	$23,000
	Auditorium	21,000
	Market	2,000
115	Holyoke, Mass.: Holyoke & Westfield Railroad	210,000
117	Mobile, Ala.: Docks and terminals	600,000
118	Springfield, Ohio: Markets	45,000
120	New Britain, Conn.: Subway for pipes and wires	136,000
121	Covington, Ky.: Toll bridge	33,000
122	Chattanooga, Tenn.: Wharf	145,000
123	Davenport, Iowa: Levee	233,000
124	Lansing, Mich.: Markets	5,000
125	Berkeley, Calif.: Wharf	70,112
126	Chester, Pa.: Wharf	45,833
127	Racine, Wis.: Cemetery	12,000
131	Augusta, Ga.: Canal	847,000
132	Macon, Ga.: Auditorium	155,000
138	Huntington, W. Va.: Market	10,000
140	Niagara Falls, N. Y.: Market	39,400
141	Kalamazoo, Mich.: Cemetery	3,000
144	Roanoke, Va.: Markets	50,000
145	Jackson, Mich.: Market	21,000
146	McKeesport, Pa.: Market	13,000
147	Quincy, Mass.: Cemetery	1,000
149	Charlotte, N. C.: Auditorium	65,000
153	New Castle, Pa.: Conduits	19,000
154	Fresno, Calif.: Auditorium	36,000
157	Montgomery, Ala.	110,000
	Market	100,000
	Wharf	10,000
164	Shreveport, La.: Toll bridge	143,000
167	Winston-Salem, N. C.: Cemetery	14,000
170	Perth Amboy, N. J.	105,500
	Harbor	103,000
	Scale house	2,500
171	Portsmouth, Va.: Ferry	25,000
174	Superior, Wis.: Docks	20,000
187	Taunton, Mass.: Cemetery	27,000
188	Madison, Wis.: Markets	25,000
191	Lorain, Ohio: Cemetery	16,000
192	Auburn, N. Y.: Subway for pipes and wires	12,644
200	Austin, Tex.: Cemetery	38,000
205	Oshkosh, Wis.: Cemetery	10,000
213	Waltham, Mass.: Cemetery	1,700
217	Lynchburg, Va.: Market and auditorium	54,500
218	Joplin, Mo.: Markets	90,000
221	Zanesville, Ohio.	70,000
	Markets	69,000
	Cemetery	1,000
222	Newport, Ky.: Toll bridge	37,000
225	Bellingham, Wash.: Docks	65,000

Comparison of funded, floating, and special assessment indebtedness with the value of municipal properties.—The classification of funded, floating, and special assessment debts, according to the purpose for which they were incurred, provides a basis for comparison between the amount of such debts and the value of the properties on account of which they were incurred, as shown by Table 25. Because of the fact that the purpose for which debt obligations were issued are often not clearly stated it is impossible in many cases to determine accurately the ratio between the value of lands, buildings, and equipment of departments and the debt incurred for their acquisition. The greater part of the debt incurred for the acquisition of departmental properties is included under the heading "Incurred for general purposes" in Table 27, though considerable amounts appear in the columns headed "Incurred for refunding" and "Incurred for funding." Deducting the amount of funded and floating debt tabulated as incurred for combined or unreported purposes from the total debt reported as incurred for general purposes, the remainder $1,828,582,228, may be divided into two parts. One part, the total debt for sewers and highways, plus the special assessment loans for combined or unreported purposes, amounting to $873,877,508, may be said to have been incurred for public improvements. The other part, amounting to $954,704,720, or 52.2 per cent of the total, may be considered as having been incurred for the properties of departments. To this should be added a portion of the funded and floating debt classified as incurred for combined or unreported purposes, and that shown as incurred for refunding or for funding purposes—that is, of the debt incurred for purposes not definitely reported. Assuming that the same proportion of this debt as of that incurred for specified purposes (52.2 per cent) was for the acquisition of departmental properties, the outstanding debt on account of such properties would amount to $1,307,556,407.

The total valuation of departmental properties in 1919, as given in Table 25, was $3,029,231,762, and the ratio of debt to valuation was therefore 43.2 per cent. The foregoing percentages take no account of sinking fund assets, which at the close of 1919 constituted 23.6 per cent of the total outstanding funded and floating debt, as shown in Table 26. Assuming that the indebtedness on account of the departmental properties is protected by sinking fund assets in the same proportion as the total funded and floating debt, the ratio of net funded and floating debt on account of these properties to their valuation at the close of the fiscal year 1919 was 33 per cent. This would indicate that the revenue accumulations of the cities—that is, the interest of the cities in their permanent properties as proprietors—were equal to 67 per cent of the value of those properties.

The ratio between the outstanding debt incurred for water-supply systems and the total valuation of such systems is of special interest. The valuation of the water-supply systems reported for 1919, as shown in Table 25, was $1,257,831,733. For these properties Table 27 shows a debt of $599,512,707, or 47.7 per cent of the valuation. In 11 cities the outstanding debt incurred for the water-supply system was in excess of its reported valuation. This condition may be due in some instances to the fact that only parts of the proceeds of large bond issues for water-supply systems were expended prior to the close of the fiscal year reported. In such a case the city debt on account of water supply would be increased by the entire amount of the bonds issued, while the property valuation would be increased by only the amount expended.

TABLE 28.

Debt classified by rate of interest.—The debt for which statistics are presented in Table 28 comprises

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the funded, floating, and special assessment debts, which are shown in the table immediately preceding, together with the outstanding revenue loans; it is the sum of the indebtedness shown in the first four columns under the heading "Classified by character of outstanding debt obligations" in Table 26. The larger part of the current debt shown in the columns headed "Warrants" and "Obligations on trust account" in Table 26 is debt bearing no interest. The total interest-bearing debt for which the rates were reported was $3,821,708,627. In addition to this amount, Table 28 shows $14,244,639 for which the rates were not reported, and $4,788,960 non-interest-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 (which is its par value, plus the premium realized, or less the discount allowed) after allowance has been made for the proportional amortization of the premium or the proportional distribution of the discount over the life of the obligation.

In considering the rates of interest paid by cities the fact should be kept in mind that the great majority of cities are forbidden by statute to issue their debt obligations at a discount. The rates, therefore, are frequently high enough to command a premium on debt obligations sold, and hence the nominal rates are somewhat larger than the actual net rates paid.

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 average actual net rates reported in Table 28 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 shown in the table.

TABLE 29.

Par value of debt obligations issued and redeemed during the year.—In Table 19, under the heading "Bonds, notes, warrants, and judgments," are shown the receipts from the issue of city bonds, notes, and warrants, including accounting receipts for final judgments rendered against the city, and the payments for the redemption or cancellation of such obligations, including the payments by Massachusetts cities to the state for the reduction of their indebtedness to the commonwealth on account of the metropolitan district loans, and for the repayment of the state advances on account of abolition of grade crossings. In Table 29 is shown the par value of the principal classes of these obligations issued or entered of record during 1919. In the issuing of so-called notes or warrants the cities seldom, or never, secure any premium or are compelled to allow any discount other than interest paid in advance, which is sometimes spoken of as a discount. In the redemption of obligations of the same class no discounts are secured and no premiums paid. It is otherwise with the issue and redemption of funded or long-term debt obligations. They are seldom issued at par, and if purchased before maturity for cancellation they are seldom purchased at par. The great majority of American cities issue debt obligations only when they can be disposed of at or above par. Owing to this fact, the total receipts from the issue of funded debt obligations generally exceed the par value, and thus the receipts shown in the column headed "Bonds, notes, warrants, and judgments," in Table 19, exceed the par value of those obligations as recorded in Table 29. The amount of the excess for the 227 cities in 1919 was $840,029. Only 15 cities reported receipts from the issue of debt obligations less in amount than the par value of their debt obligations issued. With an advance in the average rates of interest on city debt obligations during the last few years, it is found that in 1919 only 14 cities in redeeming their debt obligations before maturity were able to secure a discount on the same.

As shown in Table 29, the par value of debt obligations issued during the year exceeded the par value of those redeemed by $100,321,411, and the nominal debt of the cities covered by the report was therefore increased by that amount, less the reduction of the debt of Massachusetts cities, due to the payments to the state and the earnings of the sinking funds for the metropolitan district loans.

TABLE 30.

Assessed valuation of property.—The valuations given in Table 30 are those of property which is subject to taxation 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

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city, such as a school or park district, differs from that of the city corporation. These differences are due to (1) differences in the areas of the city corporation and of 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 one assessment of property for its own levy, while the independent district uses a totally different assessment of the same property.

In examining the figures of Table 30 relating to assessed valuation 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 the 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; except those for divisions of which less than 10 per cent of the valuation was outside the limits of the city corporation.

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 and of that subject to special property taxes. (Definitions of the general property tax and special property taxes are given in the introduction.)

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 considerations 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. For property subject to special property taxes the per capita given is that based on the assessed valuation. 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 30 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 XXXV. The rates based on the reported true value are subject to all the errors in the estimates given in the column headed "Reported basis of assessment in practice (per cent of estimated true value)."

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 so arranged in Table XXXV, which follows, 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.

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Table XXXV

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation.	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value.
125	BERKELEY, CALIF.:				
	City corporation	$48,431,795	$683,052	[1] $14.10	[1] $9.71
	Original city	41,499,895	587,224	14.15	9.80
	North Brae annexation	2,599,725	35,486	13.65	9.46
	Claremont annexation	2,232,175	31,362	14.05	9.74
	Unsecured personal	2,100,000	28,980	13.80	8.28
154	FRESNO, CALIF.:				
	City corporation	26,171,906	388,857	[1] 14.86	[1] 8.91
	Original city	19,447,601	291,713	15.00	9.00
	Annexation No. 1	3,407,120	50,766	14.90	8.94
	Annexation No. 2	1,680,445	23,627	14.06	8.44
	Annexation No. 3	1,636,740	22,751	13.90	8.34
10	LOS ANGELES, CALIF.:				
	City corporation	508,818,459	7,475,895	[1] 14.69	[1] 7.35
	Original city and certain annexations	388,104,124	5,627,509	14.50	7.25
	Annexations	6,330,570	91,160	14.40	7.20
	Shoestring	19,620,840	268,806	13.70	6.85
	Annexations	34,474,470	386,114	11.20	5.60
	Wilmington	6,713,315	80,560	12.00	6.00
	San Pedro	6,907,900	80,132	11.60	5.80
	San Pedro	2,135,110	24,340	11.40	5.70
	Hollywood	14,903,050	175,856	11.80	5.90
	The Palms	4,991,740	66,889	13.40	6.70
	Bairnstown	1,051,275	14,770	14.05	7.02
	Annexations	22,260,080	308,303	13.85	6.93
	Sawtelle	1,325,985	20,752	15.65	7.83
	Municipal Improvement districts—				
	No. 1	45,811,085	45,811	1.00	0.50
	No. 2	1,995,100	32,321	16.20	8.10
	No. 3	1,595,005	10,367	6.50	3.25
	Water districts—				
	No. 1	290,245	3,918	13.50	6.75
	No. 2	127,545	2,424	19.00	9.50
	No. 3	11,618,880	235,863	20.30	10.15
	School district	544,603,788	5,771,675	[1] 10.60	[1] 5.30
	City	540,853,203	5,733,044	10.60	5.30
	Hyde Park	3,750,585	38,631	10.30	5.15
31	OAKLAND, CALIF.:				
	City corporation	152,583,190	2,750,433	[1] 18.02	[1] 9.01
	Original city	126,629,690	2,329,986	18.40	9.20
	Annexation	25,953,500	420,447	16.20	8.10
	School districts	142,021,551	1,199,019	[1] 8.44	[1] 4.22
	Original city	120,635,889	1,013,342	8.40	4.20
	Fruitvale and Melrose	11,153,061	99,262	8.90	4.45
	Highland	1,316,884	12,378	9.40	4.70
	Lockwood	4,145,800	35,654	8.60	4.30
	Bray and Elmhurst	3,926,442	31,804	8.10	4.05
	Hayes	843,475	6,579	7.80	3.90
	Sanitary districts	2,336,470	4,833	[1] 2.07	[1] 1.03
	Melrose, No. 1	1,875,220	2,250	1.20	0.60
	Melrose, No. 2	461,250	2,583	5.60	2.80
152	PASADENA, CALIF.:				
	City corporation	62,805,843	574,130	[1] 9.14	[1] 6.09
	Original city	42,224,953	392,692	9.30	6.20
	North Pasadena	7,069,365	63,200	8.94	5.96
	East Pasadena	11,026,100	97,360	8.83	5.89
	San Rafael Heights and Pasadena Heights	2,485,425	20,878	8.40	5.60
106	SACRAMENTO, CALIF.:				
	City corporation	71,622,820	1,134,372	[1] 15.84	[1] 11.09
	Old city	60,030,590	960,489	16.00	11.20
	Annexations	11,592,230	173,883	15.00	10.50
181	SAN JOSE, CALIF.:				
	City corporation	26,438,175	316,245	[1] 11.96	[1] 7.18
	Original city and East San Jose	25,374,350	304,487	12.00	7.20
	West San Jose	1,037,280	11,493	11.08	6.65
	North San Jose	26,545	265	10.00	5.99
	School districts	26,705,335	118,819	[1] 4.45	[1] 2.67
	Original city	24,766,430	111,449	4.50	2.70
	East San Jose, West San Jose, and North San Jose	1,667,320	5,834	3.50	2.10
	East San Jose Road	82,825	414	5.00	3.00
	Cottage Grove	184,335	1,106	6.00	3.60
	Mountain View	4,425	16	3.57	2.17
180	STOCKTON, CALIF.:				
	City corporation	51,801,642	464,787	[1] 8.97	[1] 7.66
	Original city	47,407,552	426,667	9.00	7.68
	Annexations	4,394,090	38,120	8.68	7.40
156	PUEBLO, COLO.:				
	City corporation	$32,059,817	$519,940	[1] $16.21	[1] $16.21
	City of Pueblo	32,059,817	484,103	15.10	15.10
	Former city of Pueblo and former South Pueblo	26,304,656	5,261	0.20	0.20
	Park district No. 1	12,083,162	10,875	0.90	0.90
	Park district No. 2	9,850,440	19,701	2.00	2.00
	School districts	32,059,817	276,283	[1] 8.62	[1] 8.62
	No. 1	18,740,480	173,724	9.27	9.27
	No. 20	13,319,337	102,559	7.70	7.70
43	BRIDGEPORT, CONN.:				
	City corporation	219,477,830	4,454,644	[1] 20.30	[1] 20.3
	First district	219,477,830	2,101,163	9.57	9.57
	Second district	217,914,904	2,353,481	10.80	10.80
47	HARTFORD, CONN.:				
	City corporation	143,310,587	2,189,028	[1] 15.27	[1] 12.98
	Urban property	142,703,524	2,186,709	15.32	13.02
	Suburban property	607,063	2,319	3.82	3.25
	School districts	143,656,831	704,992	[1] 4.91	[1] 4.17
	Nine school districts	143,656,831	646,456	4.50	3.83
	West Middle, Washington, and Northwest, additional	42,325,760	42,325	1.00	0.85
	Arsenal additional	5,034,350	10,069	2.00	1.70
	Southwest additional	2,047,330	6,142	3.00	2.55
120	NEW BRITAIN, CONN.:				
	City corporation	50,030,127	936,120	[1] 18.71	[1] 18.71
	Urban property	48,483,713	914,470	18.86	18.86
	Suburban property	1,546,414	21,650	14.00	14.00
39	NEW HAVEN, CONN.:				
	City corporation	183,947,923	3,034,894	[1] 16.50	[1] 16.50
	General city	169,896,804	2,930,720	17.25	17.25
	City and town	1,805,387	19,408	10.75	10.75
	City and town	5,505,068	57,803	10.50	10.50
	Town	6,740,664	26,963	4.00	4.00
	School district	8,546,051	95,331	[1] 11.15	[1] 11.15
	Westville	1,805,387	14,443	8.00	8.00
	Westville	6,740,664	80,888	12.00	12.00
202	STAMFORD, CONN.:				
	City corporation	40,701,879	470,387	[1] 11.56	[1] 11.56
	First district	30,653,840	370,911	12.10	12.10
	Second district	10,048,039	99,476	9.90	9.90
77	WATERBURY, CONN.:				
	City corporation	112,724,503	2,325,996	[1] 20.63	[1] 20.63
	Urban property	109,961,402	2,304,901	20.96	20.96
	Suburban property	2,763,101	21,095	7.63	7.63
	School districts	2,734,336	18,628	[1] 6.81	[1] 6.81
	No. 1, Bucks Hill	268,098	938	3.50	3.50
	No. 3, East Farms	160,462	802	5.00	5.00
	No. 4, East Mountain	182,174	1,090	6.00	6.00
	No. 5, Hopeville	1,297,274	11,676	9.00	9.00
	No. 6, Oronoke	194,894	585	3.00	3.00
	No. 7, Park Road	432,742	1,947	4.50	4.50
	No. 8, Reidville	198,692	1,590	8.00	8.00
64	WILMINGTON, DEL.:				
	City corporation	94,090,575	1,686,033	[1] 17.92	[1] 17.92
	Property in general—				
	Taxed at full rate	89,075,575	1,558,823	17.50	17.50
	Taxed at half rate	2,634,175	23,049	8.75	8.75
	Corporations	2,380,825	104,161	43.75	43.75
14	WASHINGTON, D. C.:				
	City corporation	764,343,646	7,943,077	[1] 10.39	[1] 8.17
	Property in general	470,837,201	7,062,558	15.00	10.41
	Personal intangible	293,506,445	880,519	3.00	3.00
85	JACKSONVILLE, FLA.:				
	City corporation	60,183,220	823,516	[1] 13.68	[1] 8.89
	Property in general—				
	Inside fire limits	58,337,968	805,064	13.80	8.97
	Outside fire limits	1,845,252	18,452	10.00	6.50
134	TAMPA, FLA.:				
	City corporation	31,877,162	791,156	[1] 24.82	[1] 14.48
	Original city	24,640,087	628,322	25.50	14.88
	Annexations	7,237,075	162,834	22.50	13.13

[1] Average rate.

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Table XXXV—Continued.

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation.	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value.
195	AURORA, ILL.:				
	School districts	$10,333,780	$292,478	[1] $28.30	[1] $6.51
	No. 129	3,729,009	102,921	27.60	6.35
	No. 131	6,604,771	189,557	28.70	6.60
2	CHICAGO, ILL.:				
	Park districts	1,065,792,401	6,069,217	[1] 5.69	[1] 1.42
	South	630,655,321	2,711,818	4.30	1.07
	West Chicago	233,245,078	1,912,610	8.20	2.04
	Lincoln	151,829,558	1,199,454	7.90	1.97
	Northwest	16,967,479	88,231	5.20	1.30
	Irving, and Ridge Avenue	13,363,347	61,471	4.60	1.15
	North Shore	8,045,587	33,791	4.20	1.05
	Old Portage	4,411,448	22,057	5.00	1.25
	Ridge, and West Pullman	3,524,234	19,384	5.50	1.36
	Calumet	1,515,657	7,275	4.80	1.18
	Fernwood	927,938	5,568	6.00	1.46
	Ravenswood Manor	1,087,605	6,199	5.70	1.41
	Edison	219,149	1,359	6.20	1.54
206	DANVILLE, ILL.:				
	School districts	9,820,544	277,284	[1] 28.24	[1] 6.49
	No. 112	499,745	9,995	20.00	4.60
	No. 116	1,271,970	28,619	22.50	5.17
	No. 117	822,175	21,870	26.60	6.12
	No. 118	7,226,654	216,800	30.00	6.90
	Townships	9,716,553	34,629	[1] 3.56	[1] 0.82
	Danville	9,036,394	32,079	3.55	0.82
	Newell	680,159	2,550	3.75	0.86
151	CEDAR RAPIDS, IOWA:				
	City corporation	13,380,463	462,838	[1] 34.59	[1] 8.42
	Property in general	10,347,495	455,290	44.00	8.86
	Agricultural lands	133,442	1,414	10.60	2.13
	Money and credits	2,899,526	6,134	2.11	2.11
	School district	13,380,463	446,054	[1] 33.34	[1] 8.12
	Property in general	10,480,937	440,199	42.00	8.46
	Money and credits	2,899,526	5,855	2.02	2.02
	State	13,380,463	68,183	[1] 5.10	[1] 1.24
	Property in general	10,480,937	67,288	6.42	1.29
	Money and credits	2,899,526	805	0.31	0.31
	County	13,380,463	122,983	[1] 9.19	[1] 2.24
	Property in general	10,480,937	121,369	11.58	2.33
	Money and credits	2,899,526	1,614	0.56	0.56
196	COUNCIL BLUFFS, IOWA:				
	City corporation	8,457,711	283,849	[1] 33.56	[1] 8.40
	Property in general	5,471,826	276,327	50.50	9.31
	Agricultural lands	247,112	1,853	7.50	1.35
	Money and credits	2,738,773	5,669	2.07	2.07
	School district	8,586,161	311,521	[1] 36.28	[1] 9.10
	Property in general	5,808,388	305,521	52.60	9.71
	Money and credits	2,777,773	6,000	2.16	2.16
	State	8,457,711	37,428	[1] 4.43	[1] 1.11
	Property in general	5,718,938	36,716	6.42	1.18
	Money and credits	2,738,773	712	0.26	0.26
	County	8,457,711	71,626	[1] 8.47	[1] 2.12
	Property in general	5,718,938	70,229	12.28	2.26
	Money and credits	2,738,773	1,397	0.51	0.51
123	DAVENPORT, IOWA:				
	City corporation	35,959,350	565,726	[1] 15.73	[1] 7.22
	Property in general	26,469,080	545,263	20.60	7.93
	Agricultural lands	67,490	337	5.00	1.90
	Money and credits	9,422,780	20,126	2.14	2.14
	School district	22,929,339	535,521	[1] 23.36	[1] 6.98
	Property in general	13,487,559	517,922	38.40	7.70
	Money and credits	9,441,780	17,599	1.86	1.86
	State	22,730,197	88,259	[1] 3.88	[1] 1.17
	Property in general	13,289,217	85,317	6.42	1.29
	Money and credits	9,440,980	2,942	0.31	0.31
	County	22,730,197	194,939	[1] 8.58	[1] 2.57
	Property in general	13,289,217	188,441	14.18	2.84
	Money and credits	9,440,980	6,498	0.69	0.69
52	DES MOINES, IOWA:				
	City corporation	$54,542,870	$1,751,737	[1] $32.12	[1] $9.48
	Property in general	32,485,719	1,702,252	52.40	10.63
	Corporation lands	663,256	6,361	9.59	1.92
	Money and credits	21,393,895	43,124	2.02	2.02
	School district	54,700,203	1,719,874	[1] 31.44	[1] 9.27
	Property in general	33,274,050	1,676,347	50.38	10.22
	Money and credits	21,426,153	43,527	2.03	2.03
	State	54,542,870	218,353	[1] 4.00	[1] 1.18
	Property in general	33,148,975	212,816	6.42	1.30
	Money and credits	21,393,895	5,537	0.26	0.26
	County	54,542,870	584,999	[1] 10.72	[1] 3.17
	Property in general	33,148,975	570,162	17.20	3.49
	Money and credits	21,393,895	14,837	0.69	0.69
178	DUBUQUE, IOWA:				
	City corporation	36,432,825	479,045	[1] 13.15	[1] 10.71
	Property in general	33,714,750	472,006	14.00	11.23
	Money and credits	2,718,075	7,039	2.59	2.59
	School district	11,640,705	249,014	[1] 21.39	[1] 5.27
	Property in general	8,922,630	245,372	27.50	5.51
	Money and credits	2,718,075	3,642	1.34	1.34
	State	11,640,705	58,126	[1] 4.99	[1] 1.23
	Property in general	8,922,630	57,283	6.42	1.29
	Money and credits	2,718,075	843	0.31	0.31
	County	11,640,705	141,081	[1] 12.12	[1] 2.99
	Property in general	8,922,630	139,015	15.58	3.12
	Money and credits	2,718,075	2,066	0.76	0.76
99	SIOUX CITY, IOWA:				
	City corporation	20,556,445	681,108	[1] 33.13	[1] 8.27
	Property in general	15,113,236	664,982	44.00	8.84
	Unplatted lands	442,095	6,189	14.00	2.80
	Money and credits	5,001,114	9,937	1.99	1.99
	School district	20,556,445	710,107	[1] 34.54	[1] 8.62
	Property in general	15,555,331	699,990	45.00	9.04
	Money and credits	5,001,114	10,117	2.02	2.02
	State	20,556,445	101,115	[1] 4.92	[1] 1.23
	Property in general	15,555,331	99,865	6.42	1.29
	Money and credits	5,001,114	1,250	0.25	0.25
	County	20,556,445	261,608	[1] 12.73	[1] 3.17
	Property in general	15,555,331	257,907	16.58	3.33
	Money and credits	5,001,114	3,701	0.74	0.74
198	WATERLOO, IOWA:				
	City corporation	11,568,067	346,065	[1] 29.92	[1] 8.85
	Agricultural lands	62,699	577	9.30	1.84
	Property in general—				
	East Side	3,700,686	176,168	47.60	9.59
	West Side	3,176,730	159,168	50.10	10.09
	Money and credits—				
	East Side	1,634,523	3,462	2.12	2.12
	West Side	2,993,429	6,690	2.24	2.24
	School district	11,505,368	382,254	[1] 33.22	[1] 9.86
	Property in general—				
	East Side	3,700,686	206,516	55.80	11.24
	West Side	3,176,730	166,475	52.40	10.55
	Money and credits—				
	East Side	1,634,523	3,382	2.07	2.07
	West Side	2,993,429	5,881	1.96	1.96
	State	11,568,067	46,162	[1] 3.99	[1] 1.18
	Property in general	6,940,115	44,555	6.42	1.29
	Money and credits—				
	East Side	1,634,523	575	0.35	0.35
	West Side	2,993,429	1,032	0.34	0.34
	County	11,568,067	65,960	[1] 5.70	[1] 1.69
	Property in general	6,940,115	63,848	9.20	1.85
	Money and credits	4,627,952	2,112	0.46	0.46
27	LOUISVILLE, KY.:				
	City corporation	207,308,009	3,795,636	[1] 18.31	[1] 13.73
	Property in general—				
	Subject to all taxes	207,308,009	3,793,736	18.30	13.72
	Subject to school tax only	527,855	1,900	3.60	2.70

[1] Average rate.

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Table XXXV—Continued.

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation.	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value.
222	NEWPORT, KY.:				
	City corporation	$16,330,089	$301,004	[1] $18.44	[1] $14.32
	Property in general	16,330,089	285,777	17.50	13.60
	Sewer districts A and D	5,756,600	8,634	1.50	1.17
	Sewer district B	3,985,800	1,993	0.50	0.39
	Sewer district C	2,904,750	2,905	1.00	0.78
	Sewer district E	376,700	1,695	4.50	3.50
8	BALTIMORE, MD.:				
	City corporation	950,990,290	13,417,202	[1] 14.11	[1] 14.11
	Property in general—				
	Full rate	549,498,334	11,044,917	20.10	20.10
	Suburban rate	27,522,464	357,792	13.00	13.00
	Rural rate	22,963,844	153,858	6.70	6.70
	Annexation	89,141,054	1,075,041	12.06	12.06
	Securities	261,864,594	785,594	3.00	3.00
	State	815,740,524	2,542,931	[1] 3.12	[1] 3.12
	Property in general	615,641,401	2,242,782	3.64	3.64
	Securities	200,099,123	300,149	1.50	1.50
114	SAGINAW, MICH.:				
	City corporation	53,261,968	812,384	[1] 15.25	[1] 15.25
	East Side	36,223,280	528,860	14.60	14.60
	West Side	17,038,688	283,524	16.64	16.64
	School district	53,261,968	433,364	[1] 8.14	[1] 8.14
	East Side	36,223,280	254,287	7.02	7.02
	West Side	17,038,688	179,077	10.51	10.51
70	DULUTH, MINN.:				
	City corporation	105,023,125	1,176,379	[1] 11.20	[1] 5.51
	Property in general	65,286,816	1,136,643	17.41	6.54
	Money and credits	39,736,309	39,736	1.00	1.00
	School district	105,023,125	995,535	[1] 9.48	[1] 4.66
	Property in general	65,286,816	955,799	14.64	5.50
	Money and credits	39,736,309	39,736	1.00	1.00
	State	105,023,125	245,108	[1] 2.33	[1] 1.15
	Property in general	65,286,816	225,240	3.45	1.30
	Money and credits	39,736,309	19,868	0.50	0.50
	County	105,023,125	457,290	[1] 4.35	[1] 2.14
	Property in general	65,286,816	437,422	6.70	2.52
	Money and credits	39,736,309	19,868	0.50	0.50
18	MINNEAPOLIS, MINN.:				
	City corporation	302,315,144	8,733,328	[1] 28.89	[1] 12.89
	Property in general	222,940,924	8,574,580	38.46	14.34
	Money and credits	79,374,220	158,748	2.00	2.00
	County	302,315,144	931,451	[1] 3.08	[1] 1.38
	Property in general	222,940,924	891,764	4.00	1.49
	Money and credits	79,374,220	39,687	0.50	0.50
	State	302,315,144	808,833	[1] 2.68	[1] 1.19
	Property in general	222,940,924	769,146	3.45	1.29
	Money and credits	79,374,220	39,687	0.50	0.50
29	ST. PAUL, MINN.:				
	City corporation	203,436,961	4,925,200	[1] 24.21	[1] 11.80
	Property in general—				
	Old city	104,664,594	3,815,024	36.45	13.88
	Annexations	26,881,617	966,394	35.95	13.69
	Money and credits	71,890,750	143,782	2.00	2.00
	State	203,436,961	489,779	[1] 2.41	[1] 1.17
	Property in general	131,546,211	453,834	3.45	1.31
	Money and credits	71,890,750	35,945	0.50	0.50
	County	203,436,961	969,923	[1] 4.77	[1] 2.32
	Property in general	131,546,211	933,978	7.10	2.70
	Money and credits	71,890,750	35,945	0.50	0.50
19	KANSAS CITY, MO.:				
	City corporation	265,713,675	3,261,620	[1] 12.27	[1] 6.37
	Property in general—				
	Subject to all taxes	265,713,675	3,055,707	11.50	5.96
	Subject to special park levy	82,365,240	205,913	2.50	1.30
84	ST. JOSEPH, MO.:				
	City corporation	52,969,450	711,075	[1] 13.42	[1] 5.37
	Property in general—				
	Subject to all taxes	52,969,450	662,118	12.50	5.00
	Subject to special park levy	24,478,490	48,957	2.00	0.80
100	HOBOKEN, N. J.:				
	City corporation	$86,925,982	$1,344,019	[1] $15.46	[1] $15.46
	Old Hoboken, real and personal, and Weehawken addition, personal	68,227,883	1,062,987	15.58	15.58
	Weehawken addition, real	18,698,099	281,032	15.03	15.03
204	AMSTERDAM, N. Y.:				
	City corporation	17,995,369	292,360	[1] 16.25	[1] 13.04
	Property in general	17,937,069	292,242	16.29	13.08
	Real property of pensioners	58,300	118	2.02	1.62
192	AUBURN, N. Y.:				
	City corporation	22,150,860	736,128	[1] 33.23	[1] 23.31
	Property in general	22,032,079	733,889	33.31	23.36
	Real property of pensioners	118,781	2,239	18.85	13.19
107	BINGHAMTON, N. Y.:				
	City corporation	44,967,322	1,574,896	[1] 35.02	[1] 29.07
	Property in general	44,542,478	1,568,268	35.21	29.22
	Real property of pensioners	424,844	6,628	15.60	12.95
150	ELMIRA, N. Y.:				
	City corporation	32,933,242	787,219	[1] 23.90	[1] 20.80
	Property in general	32,700,445	783,902	23.97	20.86
	Real property of pensioners	232,797	3,317	14.25	12.39
184	JAMESTOWN, N. Y.:				
	City corporation	24,115,217	410,500	[1] 17.02	[1] 9.03
	Property in general	23,851,605	409,604	17.17	9.11
	Real property of pensioners	263,612	896	3.40	1.80
1	NEW YORK, N. Y.:				
	City corporation	8,591,057,726	194,937,057	[1] 22.69	[1] 22.69
	General city—				
	Real	8,339,642,851	181,575,999	21.77	21.77
	Personal	251,414,875	5,411,817	21.53	21.53
	Manhattan borough—				
	Real	5,094,605,238	3,847,725	0.76	0.76
	Personal	194,775,200	146,550	0.75	0.75
	Bronx borough—				
	Real	726,129,198	850,917	1.17	1.17
	Personal	7,357,100	8,523	1.16	1.16
	Kings borough	1,866,497,460	2,157,154	1.16	1.16
	Queens borough—				
	Real	591,599,075	751,928	1.27	1.27
	Personal	7,909,400	6,746	0.85	0.85
	Richmond borough	102,185,055	179,698	1.76	1.76
23	ROCHESTER, N. Y.:				
	City corporation	274,289,129	5,934,977	[1] 21.64	[1] 18.37
	Property in general	273,763,129	5,929,728	21.66	18.39
	Real property of pensioners	526,000	5,249	9.98	8.48
79	SCHENECTADY, N. Y.:				
	City corporation	70,753,261	1,818,461	[1] 25.70	[1] 22.46
	Inside light district	66,397,275	1,616,706	24.35	21.41
	Real property of pensioners	99,141	1,520	15.33	13.48
	Outside light district	29,845	679	22.74	20.00
	State Street light district, White Way	6,021,300	2,657	0.44	0.39
	South Center Street light district	557,700	428	0.77	0.67
	Water district	62,804,649	94,207	1.50	1.32
	Personal property of 1917	4,227,000	102,264	24.19	19.35
	County	70,068,195	257,275	[1] 3.91	[1] 3.21
	Property in general	65,841,195	230,601	3.50	3.08
	Personal property of 1917	4,227,000	26,674	6.31	5.05
93	TROY, N. Y.:				
	City corporation	61,194,631	1,279,916	[1] 20.92	[1] 19.24
	Old Troy	51,684,435	1,127,822	21.82	20.08
	Lansingburg	8,222,352	125,062	15.21	13.99
	Sycaway, St. Marys, and North Greenbush	1,287,844	27,032	20.99	19.31
28	TOLEDO, OHIO:				
	School districts	347,870,970	1,786,026	[1] 5.13	[1] 5.13
	Property in general	345,438,290	1,773,479	5.13	5.13
	Part of Adams township	2,432,680	12,547	5.16	5.16
94	ALLENTOWN, PA.:				
	County	71,158,774	232,563	[1] 3.27	[1] 2.97
	Property in general	52,072,190	156,217	3.00	2.64
	Money at interest, etc	19,086,584	76,346	4.00	4.00

[1] Average rate.

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Table XXXV—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed valuation.	Aggregate tax rate per $1,000 of— Estimated true value.
116	ALTOONA, PA.:				
	County	$29,126,512	$142,028	[1] $4.88	[1] $2.26
	Property in general	25,522,172	127,611	5.00	2.15
	Money at interest, etc	3,604,340	14,417	4.00	4.00
126	CHESTER, PA.:				
	County	28,074,391	118,013	[1] 4.20	[1] 2.99
	Property in general	22,859,998	97,155	4.25	2.83
	Money at interest, etc	5,214,393	20,858	4.00	4.00
207	EASTON, PA.:				
	County	25,011,242	90,931	[1] 3.63	[1] 2.00
	Property in general	18,227,259	63,795	3.50	1.65
	Money at interest, etc	6,783,983	27,136	4.00	4.00
89	HARRISBURG, PA.:				
	County	72,145,815	317,448	[1] 4.40	[1] 3.24
	Property in general	57,730,455	259,787	4.50	3.11
	Money at interest, etc	14,415,360	57,661	4.00	4.00
109	JOHNSTOWN, PA.:				
	County	59,139,633	208,834	[1] 3.53	[1] 2.86
	Property in general	55,449,165	194,072	3.50	2.80
	Money at interest, etc	3,690,468	14,762	4.00	4.00
129	LANCASTER, PA.:				
	County	41,769,350	121,623	[1] 2.91	[1] 2.14
	Property in general	30,302,640	75,756	2.50	1.67
	Money at interest, etc	11,466,710	45,867	4.00	4.00
146	MCKEESPORT, PA.:				
	County	42,594,270	217,108	[1] 5.10	[1] 4.32
	Property in general	37,385,470	196,273	5.25	4.36
	Money at interest, etc	5,208,800	20,835	4.00	4.00
153	NEW CASTLE, PA.:				
	County	24,828,083	138,137	[1] 5.56	[1] 3.18
	Property in general	19,412,893	116,477	6.00	3.06
	Money at interest, etc	5,415,190	21,660	4.00	3.99
211	NORRISTOWN, PA.:				
	County	23,978,325	68,538	[1] 2.85	[1] 1.82
	Property in general	13,687,665	27,375	2.00	1.00
	Money at interest, etc	10,290,660	41,163	4.00	4.00
3	PHILADELPHIA, PA.:				
	City corporation	2,527,628,997	33,970,917	[1] 13.44	[1] 13.44
	Urban—				
	Outside poor district	153,297,944	2,636,725	17.20	17.20
	Inside poor district	1,558,890,290	27,280,580	17.50	17.50
	Suburban—				
	Outside poor district	58,184,350	663,881	11.41	11.41
	Inside poor district	34,674,955	404,541	11.67	11.67
	Farm—				
	Outside poor district	11,626,160	99,985	8.60	8.60
	Inside poor district	8,712,513	76,234	8.75	8.75
	Money at interest, etc	702,242,785	2,808,971	4.00	4.00
	Poor districts	223,108,454	62,861	[1] 0.28	[1] 0.28
	Urban	153,297,944	45,989	0.30	0.30
	Suburban	58,184,350	15,128	0.26	0.26
	Farm	11,626,160	1,744	0.15	0.15
9	PITTSBURGH, PA.:				
	City corporation	806,020,730	11,119,586	[1] 13.80	[1] 13.11
	Land	480,131,130	7,538,059	15.70	14.92
	Buildings	325,889,600	3,581,527	10.99	10.44
63	READING, PA.:				
	County	81,940,442	270,144	[1] 3.29	[1] 2.33
	Property in general	57,617,715	172,853	3.00	1.89
	Money at interest, etc	24,322,727	97,291	4.00	4.00
44	SCRANTON PA.:				
	City corporation	101,371,065	942,580	[1] 9.30	[1] 6.51
	Land	54,047,670	554,529	10.26	7.18
	Improvements, and personal property	47,323,395	388,051	8.20	5.74
	County	126,001,731	694,764	[1] 5.51	[1] 4.28
	Property in general	109,004,382	626,775	5.75	4.31
	Money at interest, etc	16,997,349	67,989	4.00	4.00
92	WILKES-BARRE, PA.:				
	County	$93,433,192	$500,634	[1] $5.36	[1] $3.93
	Property in general	79,312,949	444,153	5.60	3.92
	Money at interest, etc	14,120,243	56,481	4.00	4.00
194	WILLIAMSPORT, PA.:				
	County	18,531,611	110,837	[1] 5.98	[1] 3.61
	Property in general	12,236,786	85,658	7.00	3.50
	Money at interest, etc	6,294,825	25,179	4.00	4.00
143	YORK, PA.:				
	County	29,073,360	126,776	[1] 4.36	[1] 2.53
	Property in general	20,966,005	94,347	4.50	2.25
	Money at interest, etc	8,107,355	32,429	4.00	4.00
219	NEWPORT, R. I.:				
	City corporation	71,403,933	770,453	[1] 10.79	[1] 10.79
	Property in general	47,543,533	703,644	14.80	14.80
	Personal intangible	23,860,400	66,809	2.80	2.80
113	PAWTUCKET, R. I.:				
	City corporation	72,408,973	1,144,440	[1] 15.80	[1] 15.80
	Property in general	69,755,200	1,137,010	16.30	16.30
	Personal intangible	2,653,773	7,430	2.80	2.80
26	PROVIDENCE, R. I.:				
	City corporation	402,855,340	5,587,540	[1] 13.87	[1] 13.87
	Property in general	307,554,860	5,320,699	17.30	17.30
	Personal intangible	95,300,480	266,841	2.80	2.80
158	WOONSOCKET, R. I.:				
	City corporation	37,845,300	564,484	[1] 14.92	[1] 14.92
	Property in general	35,270,550	557,275	15.80	15.80
	Personal intangible	2,574,750	7,209	2.80	2.80
95	EL PASO, TEX.:				
	City corporation	61,377,640	1,166,796	[1] 19.01	[1] 11.41
	General city	61,377,640	1,150,830	18.75	11.25
	Paving district	19,957,170	15,966	0.80	0.48
40	SAN ANTONIO, TEX.:				
	City corporation	130,402,270	2,135,249	[1] 16.37	[1] 11.58
	General city	130,402,270	2,086,436	16.00	11.31
	Improvement districts—				
	No. 1	3,647,510	2,189	0.60	0.42
	No. 2	3,779,730	1,134	0.30	0.21
	Nos. 3 and 7	7,447,280	5,958	0.80	0.57
	No. 4	9,217,711	20,279	2.20	1.56
	Nos. 5, 8, and 12	10,502,280	5,251	0.50	0.35
	Nos. 9 and 10	9,350,070	6,545	0.70	0.49
	No. 11	26,764,224	5,353	0.20	0.14
	No. 13	1,753,620	2,104	1.20	0.85
217	LYNCHBURG, VA.:				
	City corporation	39,988,440	461,100	[1] 11.53	[1] 9.46
	Property in general	21,564,898	377,386	17.50	13.05
	Personal intangible—				
	Bonds, mortgages, etc	15,077,179	45,231	3.00	2.74
	Bank stock	3,346,363	38,483	11.50	11.50
	State	44,327,056	184,512	[1] 4.16	[1] 3.47
	Property in general	21,801,253	39,242	1.80	1.34
	Personal intangible—				
	Capital	6,997,380	54,579	7.80	7.80
	Bank stock	3,898,785	16,765	4.30	4.30
	Fiduciaries, and bonds of cities and counties of Virginia	209,944	735	3.50	3.50
	Money on deposit, and fiduciaries	1,919,552	3,839	2.00	2.00
	Bonds, mortgages, stocks, fiduciaries, etc	9,500,142	69,352	7.30	6.32
59	NORFOLK, VA.:				
	City corporation	106,827,256	1,624,650	[1] 15.21	[1] 10.18
	Property in general	79,158,210	1,504,006	19.00	13.45
	Personal intangible—				
	Bank stock	7,527,386	60,219	8.00	8.00
	Bonds, stocks, etc	20,141,660	60,425	3.00	1.50
	State	109,063,521	331,959	[1] 3.04	[1] 2.05
	Property in general	79,157,810	142,484	1.80	1.27
	Personal intangible—				
	Capital	11,135,230	86,855	7.80	3.90
	Bank stock	7,527,386	32,368	4.30	4.30
	Money	1,888,085	3,776	2.00	2.00
	Bonds of cities and counties of Virginia	477,710	1,672	3.50	3.50
	Bonds, mortgages, stocks, and fiduciaries	8,877,300	64,804	7.30	3.65

[1] Average rate.

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Table XXXV—Continued.

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation.	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value.
171	PORTSMOUTH, VA.:				
	City corporation	$16,138,435	$295,520	[1] $18.31	[1] $10.63
	Property in general—				
	Old city	10,810,927	216,219	20.00	11.00
	Sixth and seventh wards	3,455,621	67,375	19.50	10.72
	Personal intangible—				
	Bank stock	742,464	8,538	11.50	11.50
	Other intangible	1,129,423	3,388	3.00	3.00
	State	15,071,515	35,499	[1] 2.36	[1] 1.40
	Property in general	12,644,006	22,759	1.80	0.99
	Personal intangible—				
	Capital	353,293	2,756	7.80	7.80
	Bonds, stocks, etc.	762,876	5,569	7.30	7.30
	Bonds of cities and counties of Virginia	56,600	198	3.50	3.50
	Bank stock	742,449	3,192	4.30	4.30
	Money	512,291	1,025	2.00	2.00
37	RICHMOND, VA.:				
	City corporation	210,238,599	2,710,200	[1] 12.89	[1] 10.61
	Property in general	142,904,848	2,357,930	16.50	12.54
	Personal intangible—				
	Bank stock	15,817,778	197,722	12.50	12.50
	Bonds, stocks, etc.	51,515,973	154,548	3.00	3.00
	State	221,521,392	811,018	[1] 3.66	[1] 3.07
	Property in general	132,760,749	238,969	1.80	1.36
	Personal intangible—				
	Money	7,928,692	15,857	2.00	2.00
	Bonds of cities and counties of Virginia	1,556,825	5,449	3.50	3.50
	Capital	38,975,887	304,012	7.80	7.80
	Bank stock	15,817,778	68,016	4.30	4.30
	Stocks, mortgages, bonds, etc.	24,481,461	178,715	7.30	7.30
144	ROANOKE, VA.:				
	City corporation	40,947,519	549,844	[1] 13.43	[1] 7.59
	Property in general	31,489,820	503,837	16.00	8.00
	Personal intangible—				
	Bank stock	2,074,624	23,858	11.50	11.50
	Bonds, stocks, etc.	7,383,075	22,149	3.00	3.00
	State	43,362,121	127,066	[1] 2.93	[1] 1.70
	Property in general	31,489,820	56,682	1.80	0.90
	Personal intangible—				
	Capital	3,831,280	29,884	7.80	7.80
	Bank Stock	2,329,365	10,016	4.30	4.30
	Money	2,002,378	4,005	2.00	2.00
	Bonds of cities and counties of Virginia	157,485	551	3.50	3.50
	Bonds, stocks, etc.	3,551,793	25,928	7.30	7.30
225	BELLINGHAM, WASH.:				
	City corporation	11,203,451	266,347	[1] 23.78	[1] 9.51
	General city	11,203,451	5,462	0.49	0.20
	District A	1,997,579	46,843	23.45	9.38
	District B	6,330,391	147,499	23.30	9.32
	District C	483,144	10,436	21.60	8.64
	District D	1,445,063	41,329	28.60	11.44
	Districts E, F, and G	947,274	14,778	15.60	6.24
	School districts	12,152,675	151,956	[1] 12.50	[1] 5.00
	Nos. 301 and 301 A	289,322	3,002	10.37	4.15
	No. 301 B	3,363,930	43,294	12.87	5.15
	No. 301 C	221,797	2,699	12.17	4.87
	No. 301 D	5,608,362	69,656	12.42	4.97
	No. 301 E	11,194	148	13.22	5.29
	No. 301 F	2,175,094	28,212	12.97	5.19
	No. 301 G	81,925	915	11.17	4.47
	Nos. 74, 79, and 87	390,582	3,906	10.00	4.00
	No. 4-87	10,469	124	11.80	4.72
223	EVERETT, WASH.:				
	School districts	$14,878,970	$200,379	[1] $13.47	[1] $6.73
	No. 24	14,684,256	198,237	13.50	6.75
	Pinehurst	194,714	2,142	11.00	5.50
20	SEATTLE, WASH.:				
	City corporation	227,825,732	6,100,880	[1] 26.77	[1] 12.32
	General city	227,825,732	25,995	0.11	0.05
	Old limits	167,705,842	4,506,264	26.87	12.36
	New limits	26,500,831	705,190	26.61	12.24
	Ballard	5,962,386	163,489	27.42	12.61
	Columbia	1,068,431	27,151	25.41	11.69
	Dunlap, South Park, and West Seattle	15,940,511	400,589	25.13	11.56
	Georgetown	2,723,213	70,204	25.78	11.86
	Ravenna, Southeast Seattle, and South Seattle	6,620,212	169,480	25.60	11.78
	Yesler	1,304,306	32,518	24.93	11.47
	County	227,825,732	2,905,329	[1] 12.75	[1] 5.87
	General county	227,825,732	2,614,609	11.48	5.28
	Road districts—				
	No. 1	9,662,623	58,942	6.10	2.81
	No. 2	6,824,051	36,850	5.40	2.48
	No. 3	6,897,455	57,387	8.32	3.83
	Nos. 4 and 8	5,245,332	52,453	10.00	4.60
	No. 5	1,235,789	12,296	9.95	4.58
	No. 6	4,090,240	31,741	7.76	3.57
	No. 7	4,146,572	41,051	9.90	4.55
71	TACOMA, WASH.:				
	City corporation	57,009,630	1,313,618	[1] 23.04	[1] 10.83
	General city	57,009,630	21,379	0.38	0.18
	District No. 1	46,488,671	1,069,239	23.00	10.81
	District No. 2	8,098,138	181,847	22.46	10.55
	Districts Nos. 3 and 4	1,818,456	31,157	17.13	8.05
	District No. 5	604,365	9,996	16.54	7.77
215	GREEN BAY, WIS.:				
	City corporation	33,789,705	468,165	[1] 13.86	[1] 13.86
	General city	33,789,705	432,508	12.80	12.80
	Sewer districts—				
	Nos. 1 and 18	2,815,415	8,445	3.00	3.00
	Nos. 2, 3, 5, and 7	8,747,385	13,119	1.50	1.50
	Nos. 4, 10, and 17	3,205,240	6,410	2.00	2.00
	Nos. 8, 9, and 14	5,236,510	5,236	1.00	1.00
	Nos. 11, 13, and 16	4,895,240	2,447	0.50	0.50
13	MILWAUKEE, WIS.:				
	City corporation	574,020,559	9,008,684	[1] 15.69	[1] 14.49
	East sewer district	149,756,745	2,335,906	15.60	14.40
	West sewer district	299,357,304	4,703,502	15.71	14.51
	South sewer district	124,906,510	1,969,276	15.77	14.56
174	SUPERIOR, WIS.:				
	City corporation	32,176,265	532,048	[1] 16.54	[1] 11.63
	General city	32,176,265	522,285	16.23	11.42
	Sewer districts—				
	No. 2	10,040,000	5,020	0.50	0.35
	Nos. 5 and 8	560,800	2,804	5.00	3.52
	No. 6	969,500	1,939	2.00	1.41

[1] Average rate.

Special property taxes.—The several classes of property subject to special property taxes, the amounts levied thereon, and the rate of levy for each of the divisions of government, so far as such details were reported, are set forth in Table XXXVI, which follows.

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Table XXXVI

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of assessed valuation.
43	BRIDGEPORT, CONN.:			
	City corporation—corporation and bank stock	$2,023,817	$20,238	$10.00
47	HARTFORD, CONN.:			
	City corporation—corporation and bank stock	97,927,721	979,277	10.00
120	NEW BRITAIN, CONN.:			
	City corporation—corporation and bank stock	1,575,813	15,758	10.00
39	NEW HAVEN, CONN.:			
	City corporation	7,204,847	72,400	[1] 10.05
	Corporation and bank stock	7,169,687	71,697	10.00
	Shellfish beds	35,160	703	20.00
202	STAMFORD, CONN.:			
	Town—corporation and bank stock	1,268,949	12,689	10.00
77	WATERBURY, CONN.:			
	City corporation—corporation and bank stock	1,334,122	13,341	10.00
64	WILMINGTON, DEL.:			
	City corporation—horses and mules	.....	1,238	[2] 1.00
8	BALTIMORE, MD.:			
	City corporation	112,760,000	331,350	[1] 2.94
	Bank stock	14,760,000	147,600	10.00
	Savings bank deposits	98,000,000	183,750	1.88
7	BOSTON, MASS.:			
	City corporation—bank stock	16,998,066	360,147	21.20
	State—bank stock	48,360,914	1,025,251	21.20
105	BROCKTON, MASS.:			
	City corporation—bank stock	440,155	11,356	25.80
	State—bank stock	291,938	7,532	25.80
62	CAMBRIDGE, MASS.:			
	City corporation—bank stock	40,984	1,025	25.00
	State—bank stock	53,016	1,325	25.00
163	CHELSEA, MASS.:			
	City corporation—bank stock	11,000	262	23.80
	State—bank stock	87,000	2,070	23.80
53	FALL RIVER, MASS.:			
	City corporation—bank stock	1,411,176	31,892	22.60
	State—bank stock	1,309,824	29,602	22.60
169	FITCHBURG, MASS.:			
	City corporation—bank stock	173,703	3,613	20.80
	State—bank stock	76,298	1,587	20.80
130	HAVERHILL, MASS.:			
	City corporation—bank stock	490,004	10,682	21.80
	State—bank stock	268,478	5,853	21.80
15	HOLYOKE, MASS.:			
	City corporation—bank stock	256,146	4,918	19.20
	State—bank stock	383,281	7,369	19.20
72	LAWRENCE, MASS.:			
	City corporation—bank stock	10,658	243	22.80
	State—bank stock	16,359	373	22.80
61	LOWELL, MASS.:			
	City corporation—bank stock	640,420	15,242	23.80
	State—bank stock	498,277	11,859	23.80
68	LYNN, MASS.:			
	City corporation—bank stock	576,882	12,576	21.80
	State—bank stock	412,118	8,984	21.80
137	MALDEN, MASS.:			
	City corporation—bank stock	190,420	4,646	24.40
	State—bank stock	164,580	4,016	24.40
54	NEW BEDFORD, MASS.:			
	City corporation—bank stock	1,481,063	37,619	25.40
	State—bank stock	1,863,920	47,344	25.40
148	NEWTON, MASS.:			
	City corporation—bank stock	73,440	1,351	18.40
	State—bank stock	28,560	526	18.40
172	PITTSFIELD, MASS.:			
	City corporation—bank stock	523,348	11,409	21.80
	State—bank stock	579,128	12,625	21.80
147	QUINCY, MASS.:			
	City corporation—bank stock	78,480	1,899	24.20
	State—bank stock	101,520	2,457	24.20
159	SALEM, MASS.:			
	City corporation—bank stock	109,737	2,908	26.50
	State—bank stock	129,735	3,438	26.50
75	SOMERVILLE, MASS.:			
	City corporation—bank stock	$63,580	$1,475	$23.20
	State—bank stock	123,420	2,863	23.20
50	SPRINGFIELD, MASS.:			
	City corporation—bank stock	518,780	9,597	18.50
	State—bank stock	1,027,441	19,008	18.50
187	TAUNTON, MASS.:			
	City corporation—bank stock	197,080	5,006	25.40
	State—bank stock	97,920	2,487	25.40
213	WALTHAM, MASS.:			
	City corporation—bank stock	128,880	2,706	21.00
	State—bank stock	51,120	1,074	21.00
35	WORCESTER, MASS.:			
	City corporation—bank stock	661,917	14,033	21.20
	State—bank stock	820,583	17,359	21.20
6	ST. LOUIS, MO.:			
	City corporation	114,980,350	321,682	[1] 2.80
	Dramshop	2,849,700	7,979	2.80
	Steamboat	145,400	145	1.00
	Merchants' stock	48,285,475	135,199	2.80
	Manufacturers' stock	63,699,775	178,359	2.80
	School district	114,834,950	723,459	6.30
	Dramshop	2,849,700	17,953	6.30
	Merchants' stock	48,285,475	304,198	6.30
	Manufacturers' stock	63,699,775	401,308	6.30
	State	114,834,950	206,703	1.80
	Dramshop	2,849,700	5,130	1.80
	Merchants' stock	48,285,475	86,914	1.80
	Manufacturers' stock	63,699,775	114,659	1.80
86	MANCHESTER, N. H.:			
	City corporation—savings bank deposits	14,820,000	111,152	7.50
133	ATLANTIC CITY, N. J.:			
	City corporation—bank stock	2,455,333	9,208	3.75
	County—bank stock	2,455,333	9,208	3.75
91	BAYONNE, N. J.:			
	City corporation—bank stock	703,237	2,637	3.75
	County—bank stock	703,237	2,637	3.75
58	CAMDEN, N. J.:			
	City corporation—bank stock	4,923,467	18,463	3.75
	County—bank stock	4,923,467	18,463	3.75
139	EAST ORANGE, N. J.:			
	City corporation—bank stock	865,192	3,244	3.75
	County—bank stock	865,192	3,244	3.75
73	ELIZABETH, N. J.:			
	City corporation—bank stock	1,802,811	6,761	3.75
	County—bank stock	1,802,811	6,761	3.75
100	HOBOKEN, N. J.:			
	City corporation—bank stock	3,194,400	11,979	3.75
	County—bank stock	3,194,400	11,979	3.75
22	JERSEY CITY, N. J.:			
	City corporation—bank stock	8,115,667	30,434	3.75
	County—bank stock	8,115,667	30,434	3.75
15	NEWARK, N. J.:			
	City corporation—bank stock	20,300,760	76,128	3.75
	County—bank stock	20,300,760	76,128	3.75
208	ORANGE, N. J.:			
	City corporation—bank stock	594,469	2,229	3.75
	County—bank stock	594,469	2,229	3.75
112	PASSAIC, N. J.:			
	City corporation—bank stock	1,984,117	7,440	3.75
	County—bank stock	1,984,117	7,440	3.75
46	PATERSON, N. J.:			
	City corporation—bank stock	3,841,600	14,406	3.75
	County—bank stock	3,841,600	14,406	3.75
170	PERTH AMBOY, N. J.:			
	City corporation—bank stock	619,627	2,324	3.75
	County—bank stock	619,627	2,324	3.75
56	TRENTON, N. J.:			
	City corporation—bank stock	4,222,760	15,835	3.75
	County—bank stock	4,222,760	15,835	3.75
175	WEST HOBOKEN, N. J.:			
	City corporation—bank stock	2,507,733	9,404	3.75
	County—bank stock	2,507,733	9,404	3.75

[1] Average rate.

[2] Horses and mules taxed at $1 each.

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Table XXXVI—Continued.

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of assessed valuation.
60	ALBANY, N. Y.:			
	City corporation	8,578,686	69,956	[1] 8.15
	Bank stock	6,467,886	64,679	10.00
	Mortgage tax	2,110,800	5,277	2.50
	State—mortgage tax	2,110,800	5,277	2.50
204	AMSTERDAM, N. Y.:			
	City corporation	1,622,800	13,765	[1] 8.48
	Bank stock	1,294,400	12,944	10.00
	Mortgage tax	328,400	821	2.50
	State—mortgage tax	328,400	821	2.50
192	AUBURN, N. Y.:			
	City corporation	1,599,607	9,693	[1] 6.06
	Bank stock	759,207	7,592	10.00
	Mortgage tax	840,400	2,101	2.50
	State—mortgage tax	840,400	2,101	2.50
107	BINGHAMTON, N. Y.:			
	City corporation	3,334,790	18,399	[1] 5.52
	Bank stock	1,341,590	13,416	10.00
	Mortgage tax	1,993,200	4,983	2.50
	State—mortgage tax	1,993,200	4,983	2.50
12	BUFFALO, N. Y.:			
	City corporation	44,525,196	254,113	[1] 5.71
	Bank stock	19,039,996	190,400	10.00
	Mortgage tax	25,485,200	63,713	2.50
	State—mortgage tax	25,485,200	63,713	2.50
150	ELMIRA, N. Y.:			
	City corporation	2,382,484	15,717	[1] 6.60
	Bank stock	1,301,368	13,014	10.00
	Mortgage tax	1,081,116	2,703	2.50
	State—mortgage tax	1,081,116	2,703	2.50
184	JAMESTOWN, N. Y.:			
	City corporation	2,912,250	15,865	[1] 5.54
	Bank stock	2,060,250	13,735	6.67
	Mortgage tax	852,000	2,130	2.50
	School district—bank stock	2,060,250	6,868	3.33
	State—mortgage tax	852,000	2,130	2.50
166	MOUNT VERNON, N. Y.:			
	City corporation	1,772,418	6,624	[1] 3.74
	Bank stock	292,450	2,924	10.00
	Mortgage tax	1,479,968	3,700	2.50
	State—mortgage tax	1,479,968	3,700	2.50
197	NEW ROCHELLE, N. Y.:			
	City corporation	3,492,900	11,298	[1] 3.23
	Bank stock	342,100	3,421	10.00
	Mortgage tax	3,150,800	7,877	2.50
	State—mortgage tax	3,150,800	7,877	2.50
1	NEW YORK, N. Y.:			
	City corporation	728,047,434	5,023,484	[1] 6.90
	Bank stock	427,115,434	4,271,154	10.00
	Mortgage tax	300,932,000	752,330	2.50
	State—mortgage tax	178,554,800	446,387	2.50
140	NIAGARA FALLS, N. Y.:			
	City corporation	6,134,469	24,796	[1] 4.04
	Bank stock	1,261,269	12,613	10.00
	Mortgage tax	4,873,200	12,183	2.50
	State—mortgage tax	4,873,200	12,183	2.50
201	POUGHKEEPSIE, N. Y.:			
	City corporation	2,551,717	18,678	[1] 7.32
	Bank stock	1,639,773	16,398	10.00
	Mortgage tax	911,944	2,280	2.50
	State—mortgage tax	911,944	2,280	2.50
23	ROCHESTER, N. Y.:			
	City corporation—bank stock	7,944,291	79,443	10.00
	Supervisors' fund—mortgage tax	11,135,188	27,838	2.50
	State—mortgage tax	11,135,188	27,838	2.50
79	SCHENECTADY, N. Y.:			
	City corporation	$2,976,514	$12,469	[1] $4.19
	Bank stock	670,424	6,704	10.00
	Mortgage tax	2,306,090	5,765	2.50
	State—mortgage tax	2,306,090	5,765	2.50
38	SYRACUSE, N. Y.:			
	City corporation	9,612,050	58,477	[1] 6.08
	Bank stock	4,592,934	45,929	10.00
	Mortgage tax	5,019,116	12,548	2.50
	State—mortgage tax	5,019,116	12,548	2.50
93	TROY, N. Y.:			
	City corporation	3,942,200	32,114	[1] 8.15
	Bank stock	2,967,800	29,678	10.00
	Mortgage tax	974,400	2,436	2.50
	Lansingburg school district—bank stock	115,800	1,158	10.00
	State—mortgage tax	974,400	2,436	2.50
74	UTICA, N. Y.:			
	City corporation	9,322,300	64,192	[1] 6.89
	Bank stock	5,451,500	54,515	10.00
	Mortgage tax	3,870,800	9,677	2.50
	State—mortgage tax	3,870,800	9,677	2.50
212	WATERTOWN, N. Y.:			
	City corporation	2,136,200	14,859	[1] 6.96
	Bank stock	1,269,000	12,690	10.00
	Mortgage tax	867,200	2,169	2.50
	State—mortgage tax	867,200	2,169	2.50
69	YONKERS, N. Y.:			
	City corporation	6,602,122	21,282	[1] 3.22
	Bank stock	636,922	6,369	10.00
	Mortgage tax	5,965,200	14,913	2.50
	State—mortgage tax	5,965,200	14,913	2.50
215	GREEN BAY, WIS.:			
	City corporation	1,337,350	12,644	[1] 9.45
	Street railway tax	1,221,650	11,036	9.03
	Terminal tax	115,700	1,608	13.90
	State—street railway tax	1,221,650	2,560	2.08
	County—street railway tax	1,221,650	3,413	2.78
182	KENOSHA, WIS.:			
	City corporation—street railway tax	1,169,970	10,569	9.03
	State—street railway tax	1,169,970	2,439	2.08
	County—street railway tax	1,169,970	3,252	2.78
214	LA CROSSE, WIS.:			
	City corporation—street railway tax	288,790	2,609	9.03
	State—street railway tax	288,790	602	2.08
	County—street railway tax	288,790	803	2.78
188	MADISON, WIS.:			
	City corporation—street railway tax	914,802	8,264	9.03
	State—street railway tax	914,802	1,907	2.08
	County—street railway tax	914,802	2,543	2.78
13	MILWAUKEE, WIS.:			
	City corporation	33,396,742	318,683	[1] 9.54
	Street railway tax	29,903,971	270,142	9.03
	Terminal tax	3,492,771	48,541	13.90
	State—street railway tax	29,903,971	62,331	2.08
	County—street railway tax	29,903,971	83,121	2.78
205	OSHKOSH, WIS.:			
	City corporation—street railway tax	445,171	4,006	9.00
	State—street railway tax	445,171	924	2.08
	County—street railway tax	445,171	1,233	2.77
127	RACINE, WIS.:			
	City corporation—street railway tax	4,030,940	36,476	9.03
	State—street railway tax	4,030,940	8,421	2.08
	County—street railway tax	4,030,940	11,228	2.78
174	SUPERIOR, WIS.:			
	City corporation	10,027,000	133,963	[1] 13.36
	Street railway tax	1,100,000	9,899	9.00
	Terminal tax	8,927,000	124,064	13.90
	State—street railway tax	1,100,000	2,284	2.08
	County—street railway tax	1,100,000	3,046	2.77

[1] Average rate.

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Tax levies.—The amounts given under the general heading "Levy" on the lines of Table 30 for the several divisions of the city's government represent the total and per capita amounts levied for the maintenance of those divisions within the territorial limits of the city corporation, except in cases where the district includes areas outside the city, which contain properties assessed at less than 10 per cent of the entire valuation of the district.

The per capita property taxes represent, as nearly as could be determined, the per capita tax burden for all purposes exclusive of poll taxes resting upon the inhabitants of the cities reported. These figures furnish a fairly comparable measure of the tax burden and should be considered in connection with the other per capita figures of this report, including those given in Tables 4, 12, and 26. The average per capita of general property taxes levied for all purposes was $27.82 for the 227 cities covered by the report, and $31.20, $28.64, $25.40, $23.56, and $23.20, respectively, for the five groups of cities arranged according to population. The per capita of general property taxes levied for all purposes for Group I was 34.5 per cent greater than that for Group V. For all groups these per capitas are larger than for the preceding year.

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GENERAL TABLES

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1919.

For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.				Land area (acres), July 1, 1918.
				Estimated as of middle of fiscal year.	Decennial census.			
					Jan. 1, 1920.[1]	Apr. 15, 1910.	June 1, 1900.	
	Grand total			34,664,860	35,832,008	28,401,690	20,738,678	3,222,720
	Group I			14,880,588	15,355,695	12,296,805	9,166,128	863,181
	Group II			4,342,151	4,445,997	3,616,321	2,734,583	424,107
	Group III			7,156,148	7,425,670	5,783,900	4,095,017	744,673
	Group IV			4,658,884	4,840,167	3,731,962	2,629,791	615,152
	Group V			3,627,089	3,764,479	2,972,702	2,113,159	575,607
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.							
1	New York, N. Y	1653	June 30, 1918	5,489,160	5,620,048	4,766,883	3,437,202	191,360
2	Chicago, Ill	1837	June 30, 1918	2,622,338	2,701,705	2,185,283	1,698,575	123,383
3	Philadelphia, Pa	1683	June 30, 1918	1,780,820	1,823,779	1,549,008	1,293,697	85,120
4	Detroit, Mich	1824	Dec. 31, 1918	942,551	993,678	465,766	285,704	49,839
5	Cleveland, Ohio	1836	June 30, 1918	762,538	796,836	560,663	381,768	36,089
6	St. Louis, Mo	1822	Oct. 7, 1918	761,841	772,897	687,029	575,238	39,040
7	Boston, Mass	1822	July 31, 1918	738,901	748,060	670,585	560,892	27,870
8	Baltimore, Md	1796	June 30, 1918	651,777	733,826	558,485	508,957	52,480
9	Pittsburgh, Pa	1816	June 30, 1918	579,044	588,193	533,905	321,616	25,394
10	Los Angeles, Calif	1851	Dec. 31, 1918	551,618	576,673	319,198	102,479	232,606
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.							
11	San Francisco, Calif	1850	Dec. 31, 1918	498,984	506,676	416,912	342,782	26,880
12	Buffalo, N. Y	1832	Dec. 31, 1918	497,411	506,775	423,715	352,387	24,894
13	Milwaukee, Wis	1846	June 30, 1918	445,908	457,147	373,857	285,315	16,216
14	Washington, D. C	1802	Dec. 31, 1918	426,600	437,571	331,069	278,718	38,409
15	Newark, N. J	1836	June 30, 1918	403,902	414,524	347,469	246,070	14,715
16	Cincinnati, Ohio	1819	June 30, 1918	399,000	401,247	363,591	325,902	45,530
17	New Orleans, La	1805	June 30, 1918	379,940	387,219	339,075	287,104	125,440
18	Minneapolis, Minn	1867	June 30, 1918	368,277	380,582	301,408	202,718	31,834
19	Kansas City, Mo	1853	Oct. 21, 1918	315,273	324,410	248,381	163,752	37,395
20	Seattle, Wash	1869	June 30, 1918	303,684	315,652	237,194	80,671	37,481
21	Indianapolis, Ind	1831	June 30, 1918	303,172	314,194	233,650	169,164	25,313
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.							
22	Jersey City, N. J	1827	June 30, 1918	292,957	298,103	267,779	206,433	8,320
23	Rochester, N. Y	1834	June 30, 1918	276,104	295,750	218,149	162,608	18,910
24	Portland, Oreg	1851	May 31, 1918	251,349	258,288	207,214	90,426	40,333
25	Denver, Colo	1859	June 30, 1918	249,727	256,491	213,381	133,859	37,120
26	Providence, R. I	1832	Mar. 31, 1918	235,203	237,595	224,326	175,597	11,388
27	Louisville, Ky	1824	Feb. 28, 1918	233,434	234,891	223,928	204,731	14,349
28	Toledo, Ohio	1837	June 30, 1918	232,585	243,164	168,497	131,822	18,010
29	St. Paul, Minn	1854	June 30, 1918	231,527	234,680	214,744	163,065	33,388
30	Columbus, Ohio	1816	June 30, 1918	228,613	237,031	181,511	125,560	14,427
31	Oakland, Calif	1854	Dec. 31, 1918	209,543	216,261	150,174	66,960	31,591
32	Atlanta, Ga	1847	June 30, 1918	193,759	200,616	154,839	89,872	16,773
33	Akron, Ohio	1836	June 30, 1918	187,673	208,435	69,067	42,728	14,532
34	Omaha, Nebr	1857	June 30, 1918	186,135	191,601	124,096	102,555	23,597
35	Worcester, Mass	1848	May 31, 1918	174,235	179,754	145,986	118,421	23,731
36	Birmingham, Ala	1871	Mar. 31, 1918	170,817	178,270	132,685	38,415	31,651
37	Richmond, Va	1782	July 31, 1918	167,870	171,667	127,628	85,050	15,360
38	Syracuse, N. Y	1848	June 30, 1918	166,409	171,717	137,249	108,374	11,782
39	New Haven, Conn	1784	June 30, 1918	157,942	162,537	133,605	108,027	11,460
40	San Antonio, Tex	1837	Nov. 30, 1918	154,089	161,379	96,614	53,321	22,861
41	Dayton, Ohio	1841	June 30, 1918	148,073	152,559	116,577	85,333	10,107
42	Memphis, Tenn	1849	June 30, 1918	147,734	162,351	131,105	102,320	12,352
43	Bridgeport, Conn	1836	Sept. 30, 1918	137,859	143,555	102,054	70,996	9,370
44	Scranton, Pa	1866	June 30, 1918	136,559	137,783	129,867	102,026	12,362
45	Grand Rapids, Mich	1850	Sept. 30, 1918	134,664	137,634	112,571	87,565	11,360
46	Paterson, N. J	1851	June 30, 1918	134,279	135,866	125,600	105,171	5,157
47	Hartford, Conn	1784	Sept. 30, 1918	133,008	138,036	98,915	79,850	10,163
48	Dallas, Tex	1856	Oct. 31, 1918	131,970	158,976	92,104	42,638	14,605
49	Youngstown, Ohio	1868	June 30, 1918	125,282	132,358	79,066	44,885	15,902
50	Springfield, Mass	1852	May 31, 1918	122,771	129,614	88,926	62,059	20,451
51	Houston, Tex	1839	June 30, 1918	122,227	138,276	78,800	44,633	23,369
52	Des Moines, Iowa	1857	Sept. 30, 1918	121,304	126,468	86,368	62,139	34,423
53	Fall River, Mass	1854	June 30, 1918	120,300	120,485	119,295	104,863	21,723
54	New Bedford, Mass	1847	May 31, 1918	117,209	121,217	96,652	62,442	12,206
55	Nashville, Tenn	1806	June 30, 1918	116,898	118,342	110,364	80,865	11,544
56	Trenton, N. J	1792	June 30, 1918	115,816	119,289	96,815	73,307	4,490
57	Salt Lake City, Utah	1851	June 30, 1918	113,224	118,110	92,777	53,531	32,702
58	Camden, N. J	1828	June 30, 1918	112,944	116,309	94,538	75,935	4,915
59	Norfolk, Va	1845	Dec. 31, 1918	112,121	115,777	67,452	46,624	5,120
60	Albany, N. Y	1686	June 30, 1918	111,616	113,344	100,253	94,151	11,924
61	Lowell, Mass	1836	June 30, 1918	111,523	112,759	106,294	94,969	8,308
62	Cambridge, Mass	1846	Sept. 30, 1918	108,861	109,694	104,839	91,886	4,014
63	Reading, Pa	1847	July 6, 1918	106,441	107,784	96,071	78,961	6,091
64	Wilmington, Del	1832	Dec. 31, 1918	106,225	110,168	87,411	76,508	4,320
65	Spokane, Wash	1883	June 30, 1918	[2] 104,204	104,204	104,402	36,848	24,819
66	Fort Worth, Tex	1872	Dec. 31, 1918	103,065	106,482	73,312	26,688	13,293

[1] Figures subject to correction.

[2] Population as of Jan. 1, 1920.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.				Land area (acres), July 1, 1918.
				Estimated as of middle of fiscal year.	Decennial census.			
					Jan. 1, 1920.[1]	Apr. 15, 1910.	June 1, 1900.	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.							
67	Kansas City, Kans.	1886	June 30, 1918	98,363	101,177	82,331	51,418	10,001
68	Lynn, Mass.	1850	June 30, 1910	97,631	99,148	89,336	68,513	6,943
69	Yonkers, N. Y.	1872	June 30, 1918	97,070	100,176	79,803	47,931	12,880
70	Duluth, Minn.	1870	June 30, 1918	95,756	98,917	78,466	52,969	37,715
71	Tacoma, Wash.	1875	June 30, 1918	94,922	96,965	83,743	37,714	25,168
72	Lawrence, Mass.	1853	June 30, 1918	92,975	94,270	85,892	62,559	4,185
73	Elizabeth, N. J.	1855	June 30, 1918	92,239	95,783	73,409	52,130	6,191
74	Utica, N. Y.	1832	June 30, 1918	91,352	94,156	74,419	56,383	10,404
75	Somerville, Mass.	1871	June 30, 1918	90,591	93,091	77,236	61,643	2,600
76	Erie, Pa.	1851	July 6, 1918	89,323	93,372	66,525	52,733	4,775
77	Waterbury, Conn.	1853	June 30, 1918	88,587	91,715	73,141	45,859	17,981
78	Oklahoma City, Okla.	1891	Dec. 31, 1918	88,480	91,258	64,205	10,037	11,369
79	Schenectady, N. Y.	1798	June 30, 1918	86,344	88,723	72,826	31,682	5,012
80	Flint, Mich.	1855	Aug. 31, 1918	84,192	91,599	38,550	13,103	18,140
81	Fort Wayne, Ind.	1839	June 30, 1918	83,208	86,549	63,933	45,115	7,160
82	Evansville, Ind.	1847	June 30, 1918	82,990	85,264	69,647	59,007	5,577
83	Savannah, Ga.	1789	June 30, 1918	80,100	83,252	65,064	54,244	4,473
84	St. Joseph, Mo.	1853	Oct. 21, 1918	77,693	77,939	77,403	102,979	8,480
85	Jacksonville, Fla.	1822	June 30, 1918	77,591	91,558	57,699	28,429	6,060
86	Manchester, N. H.	1846	June 30, 1918	76,942	78,384	70,063	56,987	20,520
87	Canton, Ohio.	1854	June 30, 1918	75,474	87,091	50,217	30,667	7,894
88	Peoria, Ill.	1845	June 30, 1918	74,703	76,121	66,950	56,100	6,028
89	Harrisburg, Pa.	1860	July 6, 1918	74,197	75,917	64,186	50,167	3,766
90	Knoxville, Tenn.	1815	Mar. 31, 1918	73,758	77,818	36,346	32,637	23,040
91	Bayonne, N. J.	1869	June 30, 1918	73,476	76,754	55,545	32,722	2,680
92	Wilkes-Barre, Pa.	1871	July 6, 1918	72,788	73,833	67,105	51,721	3,234
93	Troy, N. Y.	1816	June 30, 1918	[2] 72,013	72,013	76,813	60,651	6,630
94	Allentown, Pa.	1867	July 6, 1918	70,436	73,502	51,913	35,416	3,855
95	El Paso, Tex.	1873	Sept. 30, 1918	69,747	77,543	39,279	15,906	7,742
96	San Diego, Calif.	1850	June 30, 1918	69,374	74,683	39,578	17,700	50,458
97	Wichita, Kans.	1871	June 30, 1918	69,164	72,217	52,450	24,671	12,526
98	South Bend, Ind.	1865	June 30, 1918	68,557	70,983	53,684	35,999	9,840
99	Sioux City, Iowa.	1857	Sept. 30, 1918	68,213	71,227	47,828	33,111	28,020
100	Hoboken, N. J.	1855	June 30, 1918	[2] 68,166	68,166	70,324	59,364	830
101	Portland, Me.	1832	June 30, 1918	67,553	69,272	58,571	50,145	13,791
102	Charleston, S. C.	1783	June 30, 1918	66,547	67,957	58,833	55,807	2,874
103	East St. Louis, Ill.	1865	June 30, 1918	65,474	66,767	58,547	29,655	8,636
104	Terre Haute, Ind.	1833	June 30, 1918	64,715	66,083	58,157	36,673	5,378
105	Brockton, Mass.	1881	May 31, 1918	64,627	66,254	56,878	40,063	13,681
106	Sacramento, Calif.	1863	June 30, 1918	64,132	65,908	44,696	29,282	8,774
107	Binghamton, N. Y.	1867	June 30, 1918	63,963	66,800	48,443	39,647	5,914
108	Tulsa, Okla.	1903	Dec. 31, 1918	63,613	72,075	18,182	1,390	2,849
109	Johnstown, Pa.	1889	July 6, 1918	63,094	67,327	55,482	35,936	3,488
110	Rockford, Ill.	1852	June 30, 1918	62,650	65,651	45,401	31,051	6,387
111	Little Rock, Ark.	1831	June 30, 1918	62,545	65,030	45,941	38,307	10,154
112	Passaic, N. J.	1873	June 30, 1918	62,424	63,824	54,773	27,777	2,002
113	Pawtucket, R. I.	1886	June 30, 1918	62,296	64,248	51,622	39,231	5,495
114	Saginaw, Mich.	1889	Dec. 31, 1918	60,729	61,903	50,510	42,345	8,750
115	Holyoke, Mass.	1873	May 31, 1918	59,799	60,203	57,730	45,712	13,423
116	Altoona, Pa.	1868	July 6, 1918	59,063	60,331	52,127	38,973	2,322
117	Mobile, Ala.	1814	Mar. 31, 1918	58,699	60,777	51,521	38,469	8,915
118	Springfield, Ohio.	1850	June 30, 1918	58,689	60,840	46,921	38,253	7,059
119	Springfield, Ill.	1840	Aug. 31, 1918	58,172	59,183	51,678	34,159	5,533
120	New Britain, Conn.	1871	Sept. 30, 1918	57,332	59,316	43,916	25,998	8,290
121	Covington, Ky.	1834	June 30, 1918	56,795	57,121	53,270	42,938	3,837
122	Chattanooga, Tenn.	1851	Mar. 31, 1918	56,761	57,895	44,604	30,154	4,197
123	Davenport, Iowa.	1851	Sept. 30, 1918	55,107	56,727	43,028	35,254	10,393
124	Lansing, Mich.	1858	Oct. 31, 1918	54,480	57,327	31,229	16,485	6,985
125	Berkeley, Calif.	1878	Dec. 31, 1918	54,294	56,036	40,434	13,214	5,280
126	Chester, Pa.	1866	July 6, 1918	54,172	58,030	38,537	33,988	3,020
127	Racine, Wis.	1848	June 30, 1918	54,106	58,593	38,002	29,102	3,797
128	Lincoln, Nebr.	1871	Feb. 28, 1918	52,798	54,948	43,973	40,169	6,744
129	Lancaster, Pa.	1818	Nov. 30, 1918	52,488	53,150	47,227	41,459	2,630
130	Haverhill, Mass.	1870	June 30, 1918	52,373	53,884	44,115	37,175	20,500
131	Augusta, Ga.	1798	June 30, 1918	51,811	52,548	41,040	39,441	6,012
132	Macon, Ga.	1832	June 30, 1918	51,168	52,995	40,665	23,272	5,865
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.							
133	Atlantic City, N. J.	1854	June 30, 1918	49,981	50,707	46,150	27,838	7,362
134	Tampa, Fla.	1887	Nov. 30, 1918	49,917	51,608	37,782	15,839	5,760
135	Gary, Ind.	1909	June 30, 1918	49,389	55,378	16,802	[3]	19,741
136	Topeka, Kans.	1857	June 30, 1918	49,042	50,022	43,684	33,608	10,000
137	Malden, Mass.	1882	June 30, 1918	48,377	49,103	44,404	33,664	3,068
138	Huntington, W. Va.	1872	Dec. 31, 1918	48,109	50,177	31,161	11,923	7,892
139	East Orange, N. J.	1899	June 30, 1918	48,080	50,710	34,371	21,506	2,516
140	Niagara Falls, N. Y.	1892	June 30, 1918	47,620	50,760	30,445	19,457	5,900
141	Kalamazoo, Mich.	1884	June 30, 1918	47,401	48,487	39,437	24,404	5,285
142	Bay City, Mich.	1865	Dec. 31, 1918	47,308	47,554	45,166	27,628	6,317
143	York, Pa.	1887	July 6, 1918	47,073	47,512	44,750	33,708	2,220
144	Roanoke, Va.	1884	June 30, 1918	46,257	50,842	34,874	21,495	5,760
145	Jackson, Mich.	1843	June 30, 1918	45,757	48,374	31,433	25,180	5,653

[1] Figures subject to correction.

[2] Population as of Jan. 1, 1920.

[3] Not incorporated in 1900.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.				Land area (acres), July 1, 1918.
				Estimated as of middle of fiscal year.	Decennial census.			
					Jan. 1, 1920.[1]	Apr. 15, 1910.	June 1, 1900.	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.							
146	McKeesport, Pa	1891	July 6, 1918	45,468	46,731	42,694	34,227	2,237
147	Quincy, Mass	1889	June 30, 1918	45,298	47,876	32,642	23,899	10,736
148	Newton, Mass	1873	June 30, 1918	45,088	46,054	39,806	33,587	11,106
149	Charlotte, N. C	1816	Nov. 30, 1918	44,944	46,338	34,014	18,091	8,167
150	Elmira, N. Y	1864	June 30, 1918	44,048	45,393	37,176	35,672	4,553
151	Cedar Rapids, Iowa	1850	Sept. 30, 1918	43,923	45,566	32,811	25,656	7,805
152	Pasadena, Calif	1886	Dec. 31, 1918	43,877	45,354	30,201	9,117	9,670
153	New Castle, Pa	1869	July 6, 1918	43,600	44,938	36,280	28,339	5,815
154	Fresno, Calif	1885	Dec. 31, 1918	43,459	45,086	24,892	12,470	4,925
155	Galveston, Tex	1839	Aug. 31, 1918	43,255	44,255	36,981	37,789	4,989
156	Pueblo, Colo	1873	June 30, 1918	[2] 42,908	42,908	44,395	28,157	7,214
157	Montgomery, Ala	1837	Dec. 31, 1918	42,904	43,464	38,136	30,346	4,371
158	Woonsocket, R. I	1888	June 30, 1918	42,664	43,496	38,125	28,204	5,532
159	Salem, Mass	1836	June 30, 1918	[2] 42,529	42,529	43,697	35,956	5,100
160	Decatur, Ill	1856	Oct. 31, 1918	42,296	43,818	31,140	20,754	4,655
161	Highland Park, Mich	1918	Dec. 31, 1918	41,885	46,499	4,120	427	1,840
162	Wheeling, W. Va	1836	Dec. 31, 1918	[3] 41,641	56,208	41,641	38,878	1,345
163	Chelsea, Mass	1857	June 30, 1918	41,524	43,184	32,452	34,072	1,260
164	Shreveport, La	1839	June 30, 1918	41,423	43,874	28,015	16,013	6,680
165	Butte, Mont	1879	Oct. 31, 1918	41,343	41,611	39,165	30,470	3,319
166	Mount Vernon, N. Y	1892	Oct. 31, 1918	41,305	42,726	30,919	21,228	2,644
167	Winston-Salem, N. C	1913	Oct. 31, 1918	41,257	48,395	22,700	13,650	3,832
168	Lexington, Ky	1832	June 30, 1918	40,616	41,534	35,099	26,369	3,210
169	Fitchburg, Mass	1872	May 31, 1918	40,491	41,029	37,826	31,531	17,963
170	Perth Amboy, N. J	1871	June 30, 1918	40,225	41,707	32,121	17,699	2,958
171	Portsmouth, Va	1858	June 30, 1918	40,119	54,387	33,190	17,427	3,200
172	Pittsfield, Mass	1891	June 30, 1918	40,079	41,763	32,121	21,766	26,190
173	Lima, Ohio	1871	June 30, 1918	39,837	41,306	30,508	21,723	4,060
174	Superior, Wis	1889	Mar. 31, 1918	[2] 39,624	39,624	40,384	31,091	23,400
175	West Hoboken, N. J	1888	June 30, 1918	39,346	40,068	35,403	23,094	546
176	Springfield, Mo	1855	Dec. 31, 1918	39,164	39,631	35,201	23,267	5,037
177	Everett, Mass	1892	June 30, 1918	39,084	40,120	33,484	24,336	2,076
178	Dubuque, Iowa	1840	Aug. 31, 1918	39,051	39,141	38,494	36,297	7,360
179	Hamilton, Ohio	1854	June 30, 1918	38,995	39,675	35,279	23,914	3,320
180	Stockton, Calif	1850	June 30, 1918	38,898	40,296	23,253	17,506	5,141
181	San Jose, Calif	1850	May 31, 1918	38,584	39,642	28,946	21,500	4,970
182	Kenosha, Wis	1850	Oct. 31, 1918	38,157	40,472	21,371	11,606	3,680
183	Charleston, W. Va	1818	Dec. 31, 1918	37,896	39,608	22,996	11,099	3,520
184	Jamestown, N. Y	1886	Aug. 31, 1918	37,853	38,917	31,297	22,892	5,398
185	Joliet, Ill	1852	June 30, 1918	37,799	38,406	34,670	29,353	2,430
186	Waco, Tex	1856	Sept. 30, 1918	37,383	38,500	26,425	20,686	6,440
187	Taunton, Mass	1864	May 31, 1918	36,666	37,137	34,259	31,036	28,320
188	Madison, Wis	1853	June 30, 1918	36,602	38,378	25,531	19,164	4,077
189	Columbia, S. C	1805	June 30, 1918	36,596	37,524	26,319	21,108	3,831
190	Brookline, Mass	1705	June 30, 1918	36,209	37,748	27,792	19,935	4,327
191	Lorain, Ohio	1894	June 30, 1918	35,995	37,295	28,883	16,028	6,000
192	Auburn, N. Y	1848	Dec. 31, 1918	35,990	36,192	34,668	30,345	5,390
193	Quincy, Ill	1839	Oct. 31, 1918	[2] 35,978	35,978	36,587	36,252	3,800
194	Williamsport, Pa	1866	July 6, 1918	35,527	36,198	31,860	28,757	4,538
195	Aurora, Ill	1857	June 30, 1918	35,383	36,397	29,807	24,147	4,323
196	Council Bluffs, Iowa	1853	Sept. 30, 1918	35,277	36,162	29,292	25,802	11,563
197	New Rochelle, N. Y	1899	June 30, 1918	35,078	36,213	28,867	14,720	6,400
198	Waterloo, Iowa	1868	Sept. 30, 1918	35,001	36,230	26,693	12,580	8,287
199	Battle Creek, Mich	1859	Oct. 31, 1918	34,853	36,164	25,267	18,563	3,678
200	Austin, Tex	1839	June 30, 1918	34,101	34,876	29,860	22,258	8,282
201	Poughkeepsie, N. Y	1854	June 30, 1918	33,908	35,000	27,936	24,029	1,782
202	Stamford, Conn	1893	June 15, 1918	33,548	35,096	25,138	15,997	4,465
203	East Chicago, Ind	1893	June 30, 1918	33,345	35,967	19,098	3,411	6,396
204	Amsterdam, N. Y	1885	June 30, 1918	33,174	33,524	31,267	20,929	3,484
205	Oshkosh, Wis	1853	Mar. 31, 1918	33,142	33,162	33,062	28,284	5,350
206	Danville, Ill	1867	Oct. 31, 1918	33,042	33,776	27,871	16,354	6,114
207	Easton, Pa	1887	July 6, 1918	32,996	33,813	28,523	25,238	2,190
208	Orange, N. J	1872	June 30, 1918	32,681	33,268	29,630	24,141	1,400
209	Wilmington, N. C	1866	Nov. 30, 1918	32,646	33,372	25,748	20,976	3,534
210	Ogden, Utah	1861	June 30, 1918	31,695	32,804	25,580	16,313	10,566
211	Norristown, Pa	1812	June 30, 1918	31,632	32,319	27,875	22,265	2,265
212	Watertown, N. Y	1869	May 31, 1918	30,523	31,285	26,730	21,696	5,360
213	Waltham, Mass	1884	July 31, 1918	30,444	30,915	27,834	23,481	7,950
214	La Crosse, Wis	1856	June 30, 1918	[2] 30,363	30,363	30,417	28,895	6,365
215	Green Bay, Wis	1854	June 30, 1918	30,123	31,017	25,236	18,684	8,169
216	Muskogee, Okla	1898	Dec. 31, 1918	29,933	30,277	25,278	4,254	5,447
217	Lynchburg, Va	1805	July 31, 1918	29,888	29,956	29,494	18,891	3,200
218	Joplin, Mo	1873	Dec. 31, 1918	[2] 29,855	29,855	32,073	26,023	9,068
219	Newport, R. I	1784	June 28, 1918	29,775	30,255	27,149	22,441	4,445
220	Colorado Springs, Colo	1878	June 30, 1918	[2] 29,572	29,572	29,078	21,085	5,896
221	Zanesville, Ohio	1814	June 30, 1918	29,330	29,569	28,026	23,538	4,047
222	Newport, Ky	1850	June 30, 1918	[2] 29,317	29,317	30,309	28,301	771
223	Everett, Wash	1893	June 30, 1918	27,165	27,644	24,814	7,838	4,672
224	Newark, Ohio	1860	June 30, 1918	26,513	26,718	25,404	18,157	3,120
225	Bellingham, Wash	1903	June 30, 1918	25,396	25,570	24,298	11,062	11,996
226	Jackson, Miss	1833	Mar. 31, 1918	22,423	22,817	21,262	7,816	5,540
227	Boise, Idaho	1866	Oct. 31, 1918	21,253	21,393	17,358	5,957	3,031

[1] Figures subject to correction.

[2] Population as of Jan. 1, 1920.

[3] Population as of Apr. 15, 1910.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS. Total.	RECEIPTS. Revenue. (Table 3.)	RECEIPTS. Nonrevenue. (Table 17.)	Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS. Total.	PAYMENTS. Governmental-cost. (Table 3.)	PAYMENTS. Nongovernmental-cost. (Table 17.)	Cash balances at close of year.
	Grand total	$305,666,630	$2,604,557,558	$1,224,112,714	$1,380,444,844	$2,910,224,188	$2,599,717,234	$1,233,111,835	$1,366,605,399	$310,506,954
	Group I	129,026,269	1,490,970,965	623,089,865	867,881,100	1,619,997,234	1,491,670,088	606,820,068	884,850,020	128,327,146
	Group II	66,470,445	331,139,807	171,648,380	159,491,427	397,610,252	327,770,845	174,389,868	153,380,977	69,839,407
	Group III	57,779,037	393,079,002	208,806,823	184,272,179	450,858,039	394,202,662	229,719,209	164,483,453	56,655,377
	Group IV	29,100,061	220,223,550	122,240,468	97,983,082	249,323,611	218,698,247	127,154,532	91,543,715	30,625,364
	Group V	23,290,818	169,144,234	98,327,178	70,817,056	192,435,052	167,375,392	95,028,158	72,347,234	25,059,660
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.									
1	New York, N. Y	$22,823,776	$746,496,010	$259,193,469	$487,302,541	$769,319,786	$747,876,869	$245,963,030	$501,913,839	$21,442,917
2	Chicago, Ill	24,970,811	291,634,146	98,603,590	193,030,556	316,604,957	288,630,693	96,221,929	192,408,764	27,974,264
3	Philadelphia, Pa	16,119,104	102,834,347	64,434,580	38,399,767	118,953,451	103,412,860	68,531,706	34,881,154	15,540,591
4	Detroit, Mich	1,477,101	53,934,469	32,916,403	21,018,066	55,411,570	53,791,921	35,042,753	18,749,168	1,619,649
5	Cleveland, Ohio	20,473,091	74,405,924	26,913,725	47,492,199	94,879,015	75,078,240	29,958,354	45,119,886	19,800,775
6	St. Louis, Mo	9,790,872	31,339,115	25,426,048	5,913,067	41,129,987	33,136,921	24,320,654	8,816,267	7,993,066
7	Boston, Mass	9,239,990	74,087,478	43,496,379	30,591,099	83,327,468	72,859,664	38,670,836	34,188,828	10,467,804
8	Baltimore, Md	2,929,107	25,732,784	19,544,420	6,188,364	28,661,891	26,160,891	17,317,227	8,843,664	2,501,000
9	Pittsburgh, Pa	11,380,559	35,328,345	25,983,215	9,345,130	46,708,904	36,414,269	25,652,753	10,761,516	10,294,635
10	Los Angeles, Calif	9,821,858	55,178,347	26,578,036	28,600,311	65,000,205	54,307,760	25,140,826	29,166,934	10,692,445
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.									
11	San Francisco, Calif	$6,373,214	$26,364,131	$19,684,774	$6,679,357	$32,737,345	$27,078,613	$19,816,476	$7,262,137	$5,658,732
12	Buffalo, N. Y	7,551,600	37,596,899	21,982,298	15,614,601	45,148,499	34,285,872	20,847,088	13,438,784	10,862,627
13	Milwaukee, Wis	4,891,883	25,897,300	16,996,789	8,900,511	30,789,183	27,149,163	17,224,741	9,924,422	3,640,020
14	Washington, D. C	6,764,735	23,633,331	19,410,589	4,222,742	30,398,066	22,544,959	16,973,913	5,571,046	7,853,107
15	Newark, N. J	8,534,701	59,783,335	17,559,789	42,223,546	68,318,036	60,292,782	19,985,949	40,306,833	8,025,254
16	Cincinnati, Ohio	11,130,395	36,096,079	16,772,286	19,323,793	47,226,474	35,702,726	17,175,211	18,527,515	11,523,748
17	New Orleans, La	4,755,549	13,991,228	6,748,495	7,242,733	18,746,777	16,013,169	10,206,881	5,806,288	2,733,608
18	Minneapolis, Minn	2,399,495	31,303,459	13,313,113	17,990,346	33,702,954	31,885,110	13,067,316	18,817,794	1,817,844
19	Kansas City, Mo	7,496,687	23,818,321	13,699,165	10,119,156	31,315,008	21,419,087	13,146,201	8,272,886	9,895,921
20	Seattle, Wash	4,197,265	44,065,320	18,954,555	25,110,765	48,262,585	42,711,544	19,358,783	23,352,761	5,551,041
21	Indianapolis, Ind	2,374,921	8,590,404	6,526,527	2,063,877	10,965,325	8,687,820	6,587,309	2,100,511	2,277,505
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.									
22	Jersey City, N. J	$2,913,027	$23,370,358	$9,905,000	$13,465,358	$26,283,385	$24,581,198	$12,582,821	$11,998,377	$1,702,187
23	Rochester, N. Y	3,727,229	17,343,415	9,517,337	7,826,078	21,070,644	15,564,336	11,130,810	4,433,526	5,506,308
24	Portland, Oreg	4,427,874	24,169,845	12,469,262	11,700,583	28,597,719	24,806,091	11,508,822	13,297,269	3,791,628
25	Denver, Colo	1,654,191	26,756,568	7,989,052	18,767,516	28,410,759	26,161,415	20,655,671	5,505,744	2,249,344
26	Providence, R. I	1,418,749	11,862,108	7,904,207	3,957,901	13,280,857	11,862,566	7,456,131	4,406,435	1,418,291
27	Louisville, Ky	2,565,092	9,911,128	6,272,069	3,639,059	12,476,220	10,782,315	5,711,587	5,070,728	1,693,905
28	Toledo, Ohio	2,282,776	9,637,749	6,081,439	3,556,310	11,920,525	10,040,988	6,160,620	3,880,368	1,879,537
29	St. Paul, Minn	1,281,825	15,171,602	7,023,191	8,148,411	16,453,427	15,081,921	7,276,363	7,805,558	1,371,506
30	Columbus, Ohio	1,273,720	13,557,386	6,091,687	7,465,699	14,831,106	13,286,069	7,077,922	6,208,147	1,545,037
31	Oakland, Calif	1,297,787	6,963,951	5,889,429	1,074,522	8,261,738	6,803,096	5,389,349	1,413,747	1,458,642
32	Atlanta, Ga	367,972	5,288,483	4,386,216	902,267	5,656,455	5,101,764	3,999,698	1,102,066	554,691
33	Akron, Ohio	1,773,891	9,350,374	3,904,130	5,446,244	11,124,265	8,601,583	4,925,052	3,676,531	2,522,682
34	Omaha, Nebr	2,534,802	9,557,292	5,889,007	3,668,285	12,092,094	10,175,326	6,867,702	3,307,624	1,916,768
35	Worcester, Mass	124,334	15,280,223	6,398,358	8,881,865	15,404,557	15,192,312	5,638,597	9,553,715	212,245
36	Birmingham, Ala	874,228	5,256,768	2,857,525	2,399,243	6,130,996	5,201,226	2,513,000	2,688,226	929,770
37	Richmond, Va	365,472	10,061,599	4,999,061	5,062,538	10,427,071	9,782,099	4,746,069	5,036,030	644,972
38	Syracuse, N. Y	1,806,384	11,624,510	4,955,373	6,669,137	13,430,894	11,330,989	5,192,936	6,138,053	2,099,905
39	New Haven, Conn	271,405	7,541,912	3,641,638	3,900,274	7,813,317	7,362,434	4,354,414	3,008,020	450,883
40	San Antonio, Tex	2,158,740	4,951,616	3,064,083	1,887,533	7,110,356	4,826,950	3,183,397	1,643,553	2,283,406
41	Dayton, Ohio	1,959,393	5,267,354	4,338,095	929,259	7,226,747	5,929,807	4,553,248	1,376,559	1,296,940
42	Memphis, Tenn	1,081,852	5,961,992	3,661,635	2,300,357	7,043,844	6,059,039	3,961,950	2,097,089	984,805
43	Bridgeport, Conn	2,229,313	7,074,120	4,589,030	2,485,090	9,303,433	8,148,353	6,916,608	1,231,745	1,155,080
44	Scranton, Pa	961,538	2,805,801	2,507,876	297,925	3,767,339	2,902,413	2,347,121	555,292	864,926
45	Grand Rapids, Mich	449,391	6,033,040	3,652,940	2,380,100	6,482,431	6,152,582	3,411,126	2,741,456	329,849
46	Paterson, N. J	807,625	6,956,079	2,721,462	4,234,617	7,763,704	7,242,521	3,444,304	3,798,217	521,183
47	Hartford, Conn	1,317,594	10,911,109	5,147,842	5,763,267	12,228,703	11,416,040	6,185,462	5,230,578	812,663
48	Dallas, Tex	903,416	6,199,992	4,150,505	2,049,487	7,103,408	4,941,318	4,144,974	796,344	2,162,090
49	Youngstown, Ohio	2,464,894	4,555,804	2,712,077	1,843,727	7,020,698	4,990,426	3,273,986	1,716,440	2,030,272
50	Springfield, Mass	455,950	9,015,798	4,811,114	4,204,684	9,471,748	8,729,105	5,343,423	3,385,682	742,643
51	Houston, Tex	2,052,134	6,544,132	3,760,703	2,783,429	8,596,266	6,775,711	3,323,310	3,452,401	1,820,555
52	Des Moines, Iowa	1,484,793	6,161,522	4,095,625	2,065,897	7,646,315	6,260,205	4,717,288	1,542,917	1,386,110
53	Fall River, Mass	279,303	6,330,923	3,526,559	2,804,364	6,610,226	6,223,359	2,996,350	3,227,009	386,867
54	New Bedford, Mass	724,833	9,259,717	4,082,034	5,177,683	9,984,550	9,280,040	4,102,074	5,177,966	704,510
55	Nashville, Tenn	1,436,360	4,629,578	2,748,245	1,881,333	6,065,938	4,454,547	2,297,220	2,157,327	1,611,391
56	Trenton, N. J	1,110,908	6,667,937	2,686,873	3,981,064	7,778,845	6,888,337	3,055,895	3,832,442	890,508
57	Salt Lake City, Utah	944,335	5,267,543	3,933,362	1,334,181	6,211,878	5,235,691	3,320,835	1,914,856	976,187
58	Camden, N. J	357,980	4,821,862	2,639,873	2,181,989	5,179,842	4,449,915	2,534,153	1,915,762	729,927
59	Norfolk, Va	564,379	5,400,144	2,959,230	2,440,914	5,964,523	5,355,455	3,271,104	2,084,351	609,068
60	Albany, N. Y	301,096	5,777,898	3,808,751	1,969,147	6,078,994	5,561,590	3,494,772	2,066,818	517,404
61	Lowell, Mass	459,284	5,677,744	3,015,676	2,662,068	6,137,028	5,863,842	3,038,464	2,825,378	273,186
62	Cambridge, Mass	422,908	9,738,193	4,366,392	5,371,801	10,161,101	10,012,101	4,062,532	5,949,569	149,000
63	Reading, Pa	459,640	2,185,865	1,581,949	603,916	2,645,505	2,371,120	1,613,103	758,017	274,385
64	Wilmington, Del	306,322	3,800,497	2,193,558	1,606,939	4,106,819	3,883,853	2,031,037	1,852,816	222,966
65	Spokane, Wash	861,080	4,575,309	3,796,433	778,876	5,436,389	4,836,732	3,377,104	1,459,628	599,657
66	Fort Worth, Tex	263,218	3,802,162	2,080,920	1,721,242	4,065,380	3,693,882	2,530,805	1,163,077	371,498

[1] Also the aggregate of payments and cash balances at the close of the year.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS. Total.	RECEIPTS. Revenue. (Table 3.)	RECEIPTS. Nonrevenue. (Table 17.)	Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS. Total.	PAYMENTS. Governmental-cost. (Table 3.)	PAYMENTS. Nongovernmental-cost. (Table 17.)	Cash balances at close of year.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.									
67	Kansas City, Kans.	$868,686	$4,139,581	$2,904,814	$1,234,767	$5,008,267	$4,583,873	$3,125,077	$1,458,796	$424,394
68	Lynn, Mass.	131,923	6,393,055	2,753,981	3,639,074	6,524,978	6,419,118	2,360,625	4,058,493	105,860
69	Yonkers, N. Y.	335,160	14,149,916	4,346,659	9,803,257	14,485,076	13,952,916	4,355,204	9,597,712	532,160
70	Duluth, Minn.	540,491	3,760,577	3,268,308	492,269	4,301,068	3,755,761	3,210,245	545,516	545,307
71	Tacoma, Wash.	594,063	6,033,439	4,019,283	2,014,156	6,627,502	5,899,338	3,675,856	2,223,482	728,164
72	Lawrence, Mass.	360,009	5,160,373	2,382,874	2,777,499	5,520,382	5,145,134	2,472,707	2,672,427	375,248
73	Elizabeth, N. J.	799,304	4,213,411	1,933,775	2,279,636	5,012,715	4,027,037	1,654,979	2,372,058	985,678
74	Utica, N. Y.	223,947	4,275,193	2,063,097	2,212,096	4,499,140	4,232,575	1,948,078	2,284,497	266,565
75	Somerville, Mass.	237,246	4,165,835	2,405,130	1,760,705	4,403,081	4,163,086	2,196,986	1,966,100	239,995
76	Erie, Pa.	698,098	3,353,722	2,051,791	1,301,931	4,051,820	3,207,255	2,643,569	563,686	844,565
77	Waterbury, Conn.	1,539,333	4,047,753	2,374,967	1,672,786	5,587,086	4,457,447	3,342,871	1,114,576	1,129,639
78	Oklahoma City, Okla.	1,091,557	5,132,095	2,510,079	2,622,016	6,223,652	5,742,055	2,681,236	3,060,819	481,597
79	Schenectady, N. Y.	99,749	6,988,558	3,974,159	3,014,399	7,088,307	5,941,753	2,539,459	3,402,294	1,146,554
80	Flint, Mich.	640,966	3,886,060	1,961,421	1,924,639	4,527,026	3,963,076	2,558,683	1,404,393	563,950
81	Fort Wayne, Ind.	826,278	2,540,133	1,942,932	597,201	3,366,411	2,685,725	1,989,316	696,409	684,686
82	Evansville, Ind.	263,651	1,799,487	1,556,248	243,239	2,063,138	1,698,690	1,417,520	281,170	364,448
83	Savannah, Ga.	86,217	2,235,449	1,716,218	519,231	2,321,666	2,239,511	1,546,279	693,232	82,155
84	St. Joseph, Mo.	210,634	1,981,146	1,814,900	166,246	2,191,780	1,835,645	1,575,572	260,073	356,135
85	Jacksonville, Fla.	1,025,295	3,017,094	2,601,363	415,731	4,042,389	3,557,422	2,695,857	861,565	484,967
86	Manchester, N. H.	236,315	2,991,228	1,594,871	1,396,357	3,227,543	2,833,996	1,492,488	1,341,508	398,547
87	Canton, Ohio	704,788	4,055,866	1,782,933	2,272,933	4,760,654	3,833,940	2,076,320	1,757,620	926,714
88	Peoria, Ill.	240,104	2,275,392	1,711,549	563,843	2,515,496	2,306,372	1,533,997	772,375	209,124
89	Harrisburg, Pa.	286,566	2,453,245	1,539,464	913,781	2,739,811	2,042,213	1,594,500	447,713	697,598
90	Knoxville, Tenn.	124,838	3,320,211	1,402,743	1,917,468	3,445,049	3,218,085	2,446,181	771,904	226,964
91	Bayonne, N. J.	1,565,031	6,260,799	2,386,163	3,874,636	7,825,830	6,605,136	4,494,733	2,110,403	1,220,694
92	Wilkes-Barre, Pa.	211,326	1,566,865	1,337,989	228,876	1,778,191	1,609,093	1,318,072	291,021	169,098
93	Troy, N. Y.	110,063	2,905,908	2,148,907	757,001	3,015,971	2,768,802	1,811,983	956,819	247,169
94	Allentown, Pa.	383,421	1,445,726	1,229,582	216,144	1,829,147	1,667,331	1,361,701	305,630	161,816
95	El Paso, Tex.	1,240,522	2,659,481	1,750,884	908,597	3,900,003	2,709,335	1,640,666	1,068,669	1,190,668
96	San Diego, Calif.	1,120,022	4,305,852	3,508,343	797,509	5,425,874	3,795,944	3,096,486	699,458	1,629,930
97	Wichita, Kans.	450,164	2,519,659	1,732,562	787,097	2,969,823	2,736,274	1,960,727	775,547	233,549
98	South Bend, Ind.	405,422	2,080,090	1,655,267	424,823	2,485,512	2,150,729	1,823,326	327,403	334,783
99	Sioux City, Iowa.	213,600	2,868,694	1,738,014	1,130,80	3,082,294	2,740,362	1,689,578	1,050,784	341,932
100	Hoboken, N. J.	571,931	10,615,628	2,089,013	8,526,615	11,187,559	10,237,317	2,747,060	7,490,257	950,242
101	Portland, Me.	355,535	4,367,251	2,268,360	2,098,891	4,722,786	4,414,557	2,370,158	2,044,399	308,229
102	Charleston, S. C.	385,694	1,939,556	1,619,599	319,957	2,325,250	1,937,111	1,666,920	270,191	388,139
103	East St. Louis, Ill.	223,981	2,144,546	1,231,791	912,755	2,368,527	2,085,260	1,421,181	664,079	283,267
104	Terre Haute, Ind.	526,226	1,577,609	1,100,955	476,654	2,103,835	1,671,797	1,195,216	476,581	432,038
105	Brockton, Mass.	275,213	4,270,778	2,008,518	2,262,260	4,545,991	4,370,734	2,041,800	2,328,934	175,257
106	Sacramento, Calif.	1,029,287	3,399,419	2,324,113	1,075,306	4,428,706	3,457,865	2,658,376	799,489	970,841
107	Binghamton, N. Y.	545,955	2,303,472	1,642,252	661,220	2,849,427	2,402,078	1,722,333	679,745	447,349
108	Tulsa, Okla.	447,180	3,932,462	2,022,325	1,910,137	4,379,642	3,530,161	2,541,825	988,336	849,481
109	Johnstown, Pa.	662,403	1,726,458	1,122,388	604,070	2,388,861	1,488,393	1,221,682	266,711	900,468
110	Rockford, Ill.	117,899	2,628,399	1,457,972	1,170,427	2,746,298	2,605,890	1,493,480	1,112,410	140,408
111	Little Rock, Ark.	532,670	3,803,724	990,337	2,813,387	4,336,394	3,821,302	1,011,277	2,810,025	515,092
112	Passaic, N. J.	255,408	3,356,833	1,055,031	2,301,802	3,612,241	3,230,818	1,364,179	1,866,639	381,423
113	Pawtucket, R. I.	188,865	3,695,337	1,747,769	1,947,568	3,884,202	3,683,767	1,759,704	1,924,063	200,435
114	Saginaw, Mich.	466,939	2,689,104	1,506,388	1,182,716	3,156,043	2,591,800	1,185,108	1,406,692	564,243
115	Holyoke, Mass.	79,760	4,586,704	2,585,450	2,001,254	4,666,464	4,485,215	2,527,160	1,958,055	181,249
116	Altoona, Pa.	260,528	1,766,326	1,009,497	756,829	2,026,854	1,876,749	936,127	940,622	150,105
117	Mobile, Ala.	65,928	1,796,599	1,146,421	650,178	1,862,527	1,293,894	1,029,618	264,276	568,633
118	Springfield, Ohio.	433,383	2,488,675	1,297,328	1,191,347	2,922,058	2,494,117	1,171,436	1,322,681	427,941
119	Springfield, Ill.	420,072	2,242,339	1,559,524	682,815	2,662,411	2,473,991	1,697,476	776,515	188,420
120	New Britain, Conn.	203,319	1,904,188	1,422,861	481,327	2,107,507	1,891,229	1,285,660	605,569	216,278
121	Covington, Ky.	230,029	2,534,191	989,901	1,544,290	2,764,220	2,492,431	1,174,035	1,318,396	271,789
122	Chattanooga, Tenn.	294,326	1,400,212	1,064,671	335,541	1,694,538	1,553,585	1,153,907	399,678	140,953
123	Davenport, Iowa.	734,528	2,265,179	1,329,093	936,086	2,999,707	2,374,182	1,983,098	391,084	625,525
124	Lansing, Mich.	222,373	2,420,292	1,484,955	935,337	2,642,665	2,512,779	1,492,047	1,020,732	129,886
125	Berkeley, Calif.	312,173	1,661,150	1,389,583	271,567	1,973,323	1,600,700	1,299,207	301,493	372,623
126	Chester, Pa.	280,825	1,393,956	709,978	683,978	1,674,781	1,420,488	980,906	439,582	254,293
127	Racine, Wis.	19,929	2,098,764	1,312,204	786,560	2,118,693	2,084,247	1,099,091	985,156	34,446
128	Lincoln, Nebr.	400,724	2,109,266	1,682,292	426,974	2,509,990	1,987,336	1,495,014	492,322	522,654
129	Lancaster, Pa.	145,316	806,178	784,065	22,113	951,494	879,977	814,390	65,587	71,517
130	Haverhill, Mass.	86,882	3,288,468	1,482,483	1,805,985	3,375,350	3,186,524	1,420,368	1,766,156	188,826
131	Augusta, Ga.	215,337	2,250,105	1,489,335	760,770	2,465,442	2,315,383	1,614,415	700,968	150,059
132	Macon, Ga.	244,654	1,778,489	1,212,746	565,743	2,023,143	1,721,541	1,249,401	472,140	301,602
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.									
133	Atlantic City, N. J.	$656,714	$3,908,301	$2,278,943	$1,629,358	$4,565,015	$4,161,905	$2,360,589	$1,801,316	$403,110
134	Tampa, Fla.	552,804	1,873,384	1,394,448	478,936	2,426,188	1,707,121	1,139,174	567,947	719,067
135	Gary, Ind.	382,735	1,995,306	1,317,516	677,790	2,378,041	1,964,654	1,223,829	740,825	413,387
136	Topeka, Kans.	269,152	1,541,134	1,292,703	248,431	1,810,286	1,499,739	1,092,675	407,064	310,547
137	Malden, Mass.	66,800	3,000,479	1,370,858	1,629,621	3,067,279	2,959,241	1,423,596	1,535,645	108,038
138	Huntington, W. Va.	259,697	1,084,302	990,060	94,242	1,343,999	1,053,182	882,095	171,087	290,817
139	East Orange, N. J.	301,728	3,258,956	1,488,393	1,770,563	3,560,684	3,237,125	1,423,951	1,813,174	323,559
140	Niagara Falls, N. Y.	625,614	2,932,739	2,069,531	863,208	3,558,353	2,669,491	1,594,271	1,075,220	888,862
141	Kalamazoo, Mich.	291,009	2,105,784	1,093,347	1,012,437	2,396,793	1,989,697	811,520	1,178,177	407,096
142	Bay City, Mich.	118,922	1,897,037	1,224,925	672,112	2,015,959	1,768,022	1,046,074	721,948	247,937
143	York, Pa.	392,814	678,987	613,545	65,442	1,071,801	914,292	601,615	312,677	157,509
144	Roanoke, Va.	475,629	1,103,165	778,989	324,176	1,578,794	1,105,935	732,555	373,380	472,859
145	Jackson, Mich.	292,075	2,316,048	1,062,125	1,253,923	2,608,123	2,377,019	1,418,021	958,998	231,104

[1] Also the aggregate of payments and cash balances at the close of the year.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 3.)	Nonrevenue. (Table 17.)		Total.	Governmental-cost. (Table 3.)	Nongovernmental-cost. (Table 17.)	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.									
146	McKeesport, Pa.	$132,474	$1,099,735	$990,214	$109,521	$1,232,209	$1,092,570	$922,403	$170,167	$139,639
147	Quincy, Mass.	211,069	3,815,904	1,655,260	2,160,644	4,026,973	3,702,095	1,452,939	2,249,156	324,878
148	Newton, Mass.	181,246	4,070,908	2,164,623	1,906,285	4,251,154	4,030,727	1,888,745	2,141,982	220,427
149	Charlotte, N. C.	69,090	1,314,568	833,775	480,793	1,383,568	1,371,103	855,252	515,851	12,465
150	Elmira, N. Y.	42,964	1,448,442	1,098,086	350,356	1,491,406	1,386,931	958,155	428,776	104,475
151	Cedar Rapids, Iowa	244,187	1,208,557	1,079,473	129,084	1,412,744	1,196,857	1,003,859	192,998	215,887
152	Pasadena, Calif.	614,334	2,256,339	1,918,931	337,408	2,870,673	2,426,405	1,806,648	619,757	444,268
153	New Castle, Pa.	331,677	795,192	720,936	74,256	1,126,869	874,922	723,395	151,527	251,947
154	Fresno, Calif.	422,942	1,509,269	1,360,110	149,159	1,932,211	1,507,368	1,319,464	187,904	424,843
155	Galveston, Tex.	584,289	1,994,366	1,465,699	528,667	2,578,655	2,112,921	1,333,454	779,467	465,734
156	Pueblo, Colo.	242,953	2,423,787	1,145,542	1,278,245	2,666,740	2,525,706	1,418,377	1,107,329	101,034
157	Montgomery, Ala.	308,229	1,484,259	941,877	542,382	1,792,488	1,470,009	954,475	515,534	322,479
158	Woonsocket, R. I.	164,586	3,513,494	935,699	2,677,795	3,678,080	3,456,666	1,169,628	2,287,038	221,414
159	Salem, Mass.	197,597	2,926,196	1,452,619	1,473,586	3,123,793	2,877,690	1,305,895	1,571,795	246,103
160	Decatur, Ill.	375,758	1,474,459	846,391	628,068	1,850,217	1,169,915	671,665	498,250	680,302
161	Highland Park, Mich.	722,620	2,955,322	1,911,694	1,043,628	3,677,942	3,052,435	2,117,193	935,242	625,507
162	Wheeling, W. Va.	355,833	1,333,981	884,049	449,932	1,689,814	1,382,884	898,013	484,871	306,930
163	Chelsea, Mass.	282,877	2,169,909	1,195,633	974,276	2,452,786	2,257,885	1,121,957	1,135,928	194,901
164	Shreveport, La.	306,521	1,232,935	914,133	318,802	1,539,456	1,316,055	926,866	389,139	223,451
165	Butte, Mont.	294,008	2,552,147	1,632,376	919,771	2,846,155	2,499,915	1,640,851	859,064	346,240
166	Mount Vernon, N. Y.	210,241	2,849,039	1,313,791	1,535,248	3,059,350	2,752,871	1,310,770	1,442,101	306,479
167	Winston-Salem, N. C.	51,260	2,090,572	862,643	1,227,929	2,141,832	2,022,556	1,042,660	979,896	119,276
168	Lexington, Ky.	272,282	1,779,832	841,044	938,788	2,052,114	1,971,051	810,587	1,160,464	81,063
169	Fitchburg, Mass.	105,193	3,048,855	1,267,883	1,780,972	3,154,048	2,880,903	1,193,703	1,690,200	273,145
170	Perth Amboy, N. J.	331,527	2,673,325	1,134,667	1,538,658	3,004,852	2,756,729	1,168,375	1,588,354	248,123
171	Portsmouth, Va.	94,953	1,144,543	495,272	649,271	1,239,496	1,161,008	670,492	490,516	78,488
172	Pittsfield, Mass.	32,800	2,320,783	1,091,202	1,229,581	2,353,583	2,330,317	944,576	1,385,741	23,266
173	Lima, Ohio	810,366	1,738,174	809,264	928,910	2,548,540	1,848,207	1,261,861	586,346	700,333
174	Superior, Wis.	297,456	2,048,063	949,940	1,098,123	2,345,519	2,114,972	1,082,827	1,032,145	230,547
175	West Hoboken, N. J.	223,823	1,627,146	823,823	803,323	1,850,969	1,510,885	621,439	889,446	340,084
176	Springfield, Mo.	157,692	656,867	614,123	42,744	814,559	641,852	558,043	83,809	172,707
177	Everett, Mass.	71,618	2,196,958	1,170,515	1,026,443	2,268,576	2,163,814	1,065,962	1,097,852	104,762
178	Dubuque, Iowa.	302,218	1,262,571	1,187,652	74,919	1,564,789	924,597	746,371	178,226	640,192
179	Hamilton, Ohio.	256,545	1,593,250	1,082,461	510,789	1,849,795	1,585,366	1,089,540	495,826	264,429
180	Stockton, Calif.	436,797	1,717,249	1,573,672	143,577	2,154,046	1,790,837	1,639,155	151,682	363,209
181	San Jose, Calif.	111,759	866,928	750,851	116,077	978,687	928,153	743,881	184,272	50,534
182	Kenosha, Wis.	431,377	2,544,680	1,418,282	1,126,398	2,946,057	2,274,486	1,088,757	1,185,729	671,571
183	Charleston, W. Va.	397,320	960,522	840,612	119,910	1,357,842	991,165	781,993	209,172	366,677
184	Jamestown, N. Y.	151,325	2,032,436	1,192,013	840,423	2,183,761	2,048,634	1,145,649	902,985	135,127
185	Joliet, Ill.	111,129	1,527,628	1,149,254	378,374	1,638,757	1,544,601	1,024,364	520,237	94,156
186	Waco, Tex.	493,075	2,120,909	1,161,165	959,744	2,523,984	1,973,481	1,257,971	715,510	550,503
187	Taunton, Mass.	165,108	2,986,939	1,252,615	1,734,324	3,152,047	2,983,857	1,402,780	1,581,077	168,190
188	Madison, Wis.	62,195	3,125,456	1,492,584	1,632,872	3,187,651	3,059,343	1,450,040	1,609,303	128,308
189	Columbia, S. C.	110,091	1,319,113	820,002	499,111	1,429,204	1,310,359	879,936	430,423	118,845
190	Brookline, Mass.	440,378	3,837,476	2,116,772	1,720,704	3,877,854	3,718,357	1,786,920	1,931,437	159,497
191	Lorain, Ohio.	362,969	2,180,427	921,838	1,259,589	2,543,396	1,901,576	939,279	962,297	641,820
192	Auburn, N. Y.	273,981	1,671,572	1,102,633	568,939	1,945,553	1,705,013	967,822	737,191	240,540
193	Quincy, Ill.	288,323	923,677	796,934	126,743	1,212,000	906,381	619,563	286,818	305,619
194	Williamsport, Pa.	144,938	682,861	569,387	113,474	827,799	724,775	623,798	100,977	103,024
195	Aurora, Ill.	109,470	896,086	819,468	76,618	1,005,556	881,364	730,740	150,624	124,192
196	Council Bluffs, Iowa.	254,833	1,036,374	828,409	207,965	1,291,207	1,037,859	738,809	299,050	253,348
197	New Rochelle, N. Y.	374,946	2,977,647	1,430,327	1,547,320	3,352,593	2,922,988	1,297,728	1,625,260	429,605
198	Waterloo, Iowa.	222,556	1,123,190	816,544	306,646	1,345,746	1,170,959	904,929	266,030	174,787
199	Battle Creek, Mich.	169,482	1,923,013	953,302	969,711	2,092,495	1,624,862	935,145	689,717	467,633
200	Austin, Tex.	47,022	1,315,134	982,095	333,039	1,362,156	1,240,567	967,563	273,004	121,589
201	Poughkeepsie, N. Y.	98,657	1,109,621	846,960	262,661	1,208,278	1,162,638	862,873	299,765	45,640
202	Stamford, Conn.	21,368	2,866,829	988,815	1,878,014	2,888,197	2,849,819	1,090,345	1,759,474	38,378
203	East Chicago, Ind.	242,016	1,244,415	898,488	345,927	1,486,431	1,207,282	808,813	398,469	279,149
204	Amsterdam, N. Y.	33,431	1,604,502	738,847	865,655	1,637,933	1,552,591	791,656	760,935	85,342
205	Oshkosh, Wis.	161,920	1,096,173	815,168	281,005	1,258,093	1,221,102	809,317	411,785	36,991
206	Danville, Ill.	295,970	747,379	667,388	79,991	1,043,349	625,427	496,872	128,555	417,922
207	Easton, Pa.	81,178	725,356	476,788	248,568	806,534	743,581	510,517	233,064	62,953
208	Orange, N. J.	143,538	4,898,376	782,683	4,115,693	5,041,914	4,866,547	820,288	4,046,259	175,367
209	Wilmington, N. C.	20,088	1,392,657	713,298	679,359	1,412,745	1,323,502	810,753	512,749	89,243
210	Ogden, Utah.	124,439	1,314,343	790,751	523,592	1,438,782	1,290,630	962,710	327,920	148,152
211	Norristown, Pa.	44,086	332,616	292,673	39,943	376,702	308,080	237,661	70,419	68,622
212	Watertown, N. Y.	306,430	923,883	647,166	276,717	1,230,313	1,060,551	787,008	273,543	169,762
213	Waltham, Mass.	125,663	1,350,234	865,770	484,464	1,475,867	1,400,949	791,159	609,790	74,918
214	La Crosse, Wis.	202,026	1,013,314	674,492	338,822	1,215,340	997,239	608,866	388,373	218,101
215	Green Bay, Wis.	170,048	889,812	566,819	322,993	1,059,860	992,508	622,371	370,137	67,352
216	Muskogee, Okla.	362,885	2,108,029	893,164	1,214,865	2,470,914	1,856,111	843,170	1,012,941	614,803
217	Lynchburg, Va.	35,539	1,496,621	836,983	659,638	1,532,160	1,450,015	861,179	588,836	82,145
218	Joplin, Mo.	93,732	1,021,870	857,349	164,521	1,115,602	880,054	745,528	134,526	235,548
219	Newport, R. I.	240,013	1,639,552	936,779	702,773	1,879,565	1,658,546	872,085	786,461	221,019
220	Colorado Springs, Colo.	74,446	966,726	813,368	153,358	1,041,172	959,281	746,156	213,125	81,891
221	Zanesville, Ohio.	551,903	828,576	694,339	134,237	1,380,479	1,042,791	683,756	359,035	337,688
222	Newport, Ky.	134,171	856,563	512,889	343,674	990,734	845,855	491,071	354,784	144,879
223	Everett, Wash.	423,622	1,256,604	985,774	270,830	1,680,226	1,298,198	862,833	435,365	382,028
224	Newark, Ohio.	459,804	738,241	526,514	211,727	1,198,045	781,984	477,274	304,710	416,061
225	Bellingham, Wash.	247,128	1,068,763	728,008	341,755	1,315,891	1,011,883	671,090	340,793	304,008
226	Jackson, Miss.	26,465	778,797	447,616	331,181	805,262	745,237	496,454	248,783	60,025
227	Boise, Idaho.	23,247	799,756	606,756	193,000	823,003	719,814	536,126	183,688	103,189

[1] Also the aggregate of payments and cash balances at the close of the year.

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
	Grand total	$1,224,112,714	$784,902,861	$16,788,443	$2,109,044	$63,845,037	$6,937,375	$69,005,788	$6,462,371	$44,802,680	$2,390,994	$3,701,028
	Group I	623,089,865	415,429,758	9,780,671	189,040	31,473,638	4,687,747	28,715,434	2,394,854	9,306,870	118,256	2,666,518
	Group II	171,648,380	102,969,103	1,002,237	138,599	10,200,771	968,540	10,650,423	814,571	14,242,821	269,226	468,286
	Group III	208,806,823	131,288,104	3,187,372	767,968	10,034,273	684,452	15,037,191	1,432,985	8,719,363	1,328,497	367,211
	Group IV	122,240,468	74,832,602	1,480,983	557,820	5,633,567	346,273	7,793,734	1,066,204	6,988,604	313,971	133,528
	Group V	98,327,178	60,383,294	1,337,180	455,617	6,502,788	250,363	6,809,006	753,757	5,545,022	361,044	65,485
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.											
1	New York, N. Y	$259,193,469	$185,331,020	$5,023,484	.....	$12,225,187	$1,750,180	$6,787,583	$915,241	$2,565,278	$3,188	$1,640,836
2	Chicago, Ill	98,603,590	55,241,981	.....	.....	5,743,125	1,430,649	12,563,507	520,289	1,594,178	13,454	557,535
	City corporation	54,822,210	19,209,241	.....	.....	5,740,808	1,389,977	12,389,007	453,953	.....	10,450	390,304
	County	8,765,001	6,996,177	.....	.....	2,317	40,672	.....	39,768	.....	.....	.....
	School district	22,895,388	19,383,454	.....	.....	.....	.....	.....	1,078	1,594,178	4	160,261
	Park districts	6,307,832	5,831,237	.....	.....	.....	.....	174,500	25,490	.....	3,000	6,970
	Sanitary district	5,813,159	3,821,872	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Philadelphia, Pa	64,434,580	43,313,062	.....	$60,556	2,211,215	139,797	377,017	104,225	741,964	17,286	222,735
	City corporation	52,680,156	32,523,885	.....	60,556	2,211,215	139,797	377,017	103,173	85,588	17,286	118,040
	School district	11,619,848	10,670,452	.....	.....	.....	.....	.....	1,052	656,376	.....	104,695
	Poor districts	134,576	118,725	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	Detroit, Mich	32,916,403	23,947,215	90,700	.....	90,131	350,142	2,447,983	137,818	1,276,250	4,717	34,874
	City corporation	30,276,649	22,226,566	4,565	.....	90,131	21,637	2,447,983	36,974	1,209,124	4,717	34,874
	County	2,639,754	1,720,649	86,135	.....	.....	328,505	.....	100,844	67,126	.....	.....
5	Cleveland, Ohio	26,913,725	17,408,643	24,554	.....	687,161	50,204	1,686,917	157,352	452,761	4,884	59,614
	City corporation	15,142,067	7,183,870	24,554	.....	687,064	41,833	1,470,018	136,626	.....	4,878	9,646
	County	3,564,185	2,939,781	.....	.....	97	8,371	216,899	20,726	3,665	.....	.....
	School district	8,207,473	7,284,992	.....	.....	.....	.....	.....	.....	449,096	6	49,968
6	St. Louis, Mo	25,426,048	15,178,911	1,119,638	.....	2,310,536	188,038	1,450,359	50,904	561,521	27,664	25,144
	City corporation	19,499,451	10,787,239	395,294	.....	2,310,536	188,038	1,450,359	41,880	6,000	25,164	25,144
	School district	5,926,597	4,391,672	724,344	.....	.....	.....	.....	9,024	555,521	2,500	.....
7	Boston, Mass	43,496,379	26,411,821	3,202,001	128,484	5,297,339	65,326	336,335	95,516	130,220	34,061	52,991
8	Baltimore, Md	19,544,420	11,829,805	320,294	.....	992,414	296,854	378,840	6,200	551,020	.....	21,306
9	Pittsburgh, Pa	25,983,215	19,848,342	.....	.....	778,978	57,916	504,772	183,267	307,981	8,761	51,483
	City corporation	15,200,753	10,423,858	.....	.....	720,365	39,412	504,772	157,226	95,436	8,758	42,277
	County	5,096,375	4,288,852	.....	.....	58,613	18,504	.....	26,041	.....	3	9,206
	School district	5,686,087	5,135,632	.....	.....	.....	.....	.....	.....	212,545	.....	.....
10	Los Angeles, Calif	26,578,036	16,918,958	.....	.....	1,137,552	358,641	2,182,121	224,042	1,125,697	4,241	.....
	City corporation	15,017,061	7,618,894	.....	.....	911,873	105,272	2,165,140	193,612	.....	1,117	.....
	County	6,280,060	5,306,148	.....	.....	15,755	253,369	16,981	30,430	161,496	3,124	.....
	School district	5,280,915	3,993,916	.....	.....	209,924	.....	.....	.....	964,201	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.											
11	San Francisco, Calif	$19,684,774	$13,700,419	.....	.....	$1,169,396	$191,257	$534,298	$22,468	$838,572	$250	$21,758
12	Buffalo, N. Y	21,982,298	15,011,872	$254,113	.....	1,746,733	24,349	1,096,516	100,244	546,135	401	151,899
	City corporation	19,476,260	13,028,960	254,113	.....	1,746,733	24,349	1,054,780	79,063	277,482	401	151,899
	County	2,506,038	1,982,912	.....	.....	.....	.....	41,736	21,181	268,653	.....	.....
13	Milwaukee, Wis	16,996,789	10,382,656	415,541	.....	2,504,229	103,685	925,819	64,033	764,626	19,907	68,606
	City corporation	14,117,913	8,730,472	319,186	.....	2,061,342	47,857	916,975	54,200	446,604	19,907	68,606
	County	2,878,876	1,652,184	96,355	.....	442,887	55,828	8,844	9,833	318,022	.....	.....
14	Washington, D. C	19,410,589	7,813,539	2,801	.....	1,258,702	213,879	255,439	256,319	8,011,349	96,949	23,560
15	Newark, N. J	17,559,789	10,471,911	214,019	$65,422	724,114	33,502	669,823	54,092	1,833,394	16,778	42,460
	City corporation	14,699,115	8,341,055	156,182	65,422	724,114	33,502	669,784	33,081	1,672,841	16,711	41,552
	County	2,860,674	2,130,856	57,837	.....	.....	.....	39	21,011	160,553	67	908
16	Cincinnati, Ohio	16,772,286	10,645,690	57,092	.....	685,593	69,995	346,423	56,367	224,708	80,168	38,615
	City corporation	11,005,748	5,558,057	57,092	.....	665,077	44,839	346,423	33,640	.....	80,168	9,700
	County	2,034,631	1,759,983	.....	.....	20,516	25,156	.....	9,698	7,336	.....	.....
	School district	3,731,907	3,327,650	.....	.....	.....	.....	.....	13,029	217,372	.....	28,915
17	New Orleans, La	6,748,495	[2] 2,732,061	.....	51,199	879,492	51,648	90,107	32,379	224,129	24,253	33,349

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.
[2] Only partial collections were reported. A change in the method of assessing real property delayed the completion of assessment rolls and the collection of taxes.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
$30,373,034	$13,072,135	$14,727,082	$37,595,584	$127,399,258	$1,233,111,835	$977,209,081	$753,878,806	$66,700,066	$156,630,209	$255,902,754	$8,999,121	.....	$246,903,633	
14,955,974	8,270,245	12,829,386	25,323,391	56,948,083	606,820,068	497,697,625	380,278,310	25,348,405	92,070,910	109,122,443	.....	$16,269,797	125,392,240	
4,795,897	1,175,891	1,461,775	3,480,198	19,010,042	174,389,868	136,829,846	107,104,959	12,281,771	17,443,116	37,560,022	2,741,488	.....	34,818,534	
5,351,506	2,617,527	234,352	5,305,439	22,450,583	229,719,209	168,925,276	132,267,648	11,936,641	24,720,987	60,793,933	20,912,386	.....	39,881,547	
2,758,188	658,492	66,979	1,789,465	17,820,058	127,154,532	96,249,986	73,555,706	10,556,565	12,137,715	30,904,546	4,914,064	.....	25,990,482	
2,511,469	349,980	134,590	1,697,091	11,170,492	95,028,158	77,506,348	60,672,183	6,576,684	10,257,481	17,521,810	.....	3,299,020	20,820,830	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.														
$2,092,155	$1,528,181	$2,774,045	$14,600,151	$21,956,940	$245,963,030	$220,472,455	$155,553,965	$5,897,176	$59,021,314	$25,490,575	.....	$13,230,439	$38,721,014	1
3,716,378	4,232,261	1,565,478	2,456,678	8,968,077	96,221,929	68,748,887	59,055,301	4,636,588	5,056,998	27,473,042	.....	2,381,661	29,854,703	2
2,016,284	4,231,061	56,472	1,395,524	7,539,129	53,780,292	36,592,625	29,708,583	3,628,147	3,255,895	17,187,667	.....	.....	.....	
1,403,142	.....	.....	282,925	.....	8,208,242	7,326,614	6,821,882	.....	504,732	881,628	.....	.....	.....	
90,676	.....	1,462,749	202,988	.....	22,482,507	18,037,942	17,942,375	.....	95,567	4,444,565	.....	.....	.....	
178,440	1,200	.....	86,995	.....	5,572,502	4,304,787	3,793,288	.....	511,499	1,267,715	.....	.....	.....	
27,836	.....	46,257	488,246	1,428,948	6,178,386	2,486,919	789,173	1,008,441	689,305	3,691,467	.....	.....	.....	
1,904,183	558,758	6,941,148	2,280,023	5,562,611	68,531,706	54,219,690	43,717,526	3,914,147	6,588,017	14,312,016	$4,097,126	.....	10,214,890	3
1,856,104	558,758	6,938,012	2,128,114	5,562,611	57,729,461	43,742,915	33,669,096	3,914,147	6,159,672	13,986,546	.....	.....	.....	
33,332	.....	3,136	150,805	.....	10,673,078	10,347,608	9,921,619	.....	425,989	325,470	.....	.....	.....	
14,747	.....	.....	1,104	.....	129,167	129,167	126,811	.....	2,356	.....	.....	.....	.....	
1,404,587	1,611	13,414	567,236	2,549,725	35,042,753	22,360,780	19,911,432	978,677	1,470,671	12,681,973	2,126,350	.....	10,555,623	4
1,105,609	1,611	13,414	529,719	2,549,725	32,537,861	20,287,761	17,912,374	978,677	1,396,710	12,250,100	.....	.....	.....	
298,978	.....	.....	37,517	.....	2,504,892	2,073,019	1,999,058	.....	73,961	431,873	.....	.....	.....	
1,532,556	3,405	24,054	1,168,611	3,653,009	29,958,354	21,883,829	15,984,681	2,063,406	3,835,742	8,074,525	3,044,629	.....	5,029,896	5
1,216,456	3,000	11,319	699,794	3,653,009	18,483,496	12,814,863	7,930,493	2,063,406	2,820,964	5,668,633	.....	.....	.....	
240,824	405	12,735	120,682	.....	3,161,245	2,238,169	1,768,821	.....	469,348	923,076	.....	.....	.....	
75,276	.....	.....	348,135	.....	8,313,613	6,830,797	6,285,367	.....	545,430	1,482,816	.....	.....	.....	
703,598	680,927	188,116	290,752	2,649,940	24,320,654	20,624,531	17,804,799	1,927,187	892,545	3,696,123	.....	1,105,394	4,801,517	6
681,572	680,927	81,538	175,820	2,649,940	18,554,426	15,139,658	12,379,926	1,927,187	832,545	3,414,768	.....	.....	.....	
22,026	.....	106,578	114,932	.....	5,766,228	5,484,873	5,424,873	.....	60,000	281,355	.....	.....	.....	
1,213,053	57,402	1,174,046	1,974,929	3,322,855	38,670,836	34,459,651	25,902,237	1,835,060	6,722,354	4,211,185	.....	4,825,543	9,036,728	7
798,637	866,660	40,141	1,127,377	2,314,872	17,317,227	14,972,533	10,401,593	1,015,805	3,555,135	2,344,694	.....	2,227,193	4,571,887	8
814,586	179,725	13,530	622,780	2,611,094	25,652,753	21,373,696	17,262,633	1,635,587	2,475,476	4,279,057	.....	330,462	4,609,519	9
163,794	134,904	13,035	287,485	2,609,431	14,300,580	12,025,963	9,002,684	1,617,021	1,406,258	2,274,617	.....	.....	.....	
569,634	44,821	495	78,543	1,663	5,539,057	3,932,467	3,298,262	18,556	615,639	1,606,590	.....	.....	.....	
81,158	.....	.....	256,752	.....	5,813,116	5,415,266	4,961,687	.....	453,579	397,850	.....	.....	.....	
776,241	161,315	95,414	234,854	3,358,960	25,140,826	18,581,573	14,684,143	1,444,772	2,452,658	6,559,253	.....	1,437,210	7,996,463	10
318,846	147,342	27,460	168,545	3,358,960	13,459,223	9,116,022	5,768,165	1,444,772	1,903,085	4,343,201	.....	.....	.....	
406,908	13,973	5,567	66,309	.....	5,369,852	3,689,827	3,518,434	.....	171,393	1,680,025	.....	.....	.....	
50,487	.....	62,387	.....	.....	6,311,751	5,775,724	5,397,544	.....	378,180	536,027	.....	.....	.....	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.														
$360,060	$134,086	$103,653	$152,595	$2,455,962	$19,816,476	$16,119,790	$12,126,813	$1,871,216	$2,121,761	$3,696,686	$131,702	.....	$3,564,984	11
762,217	59,981	14,960	472,314	1,740,564	20,847,088	18,278,763	15,545,135	1,006,664	1,726,964	2,568,325	.....	$1,135,210	3,703,535	12
610,828	59,981	14,960	432,147	1,740,564	18,703,467	16,211,601	13,531,998	1,006,664	1,672,939	2,491,866	.....	.....	.....	
151,389	.....	.....	40,167	.....	2,143,621	2,067,162	2,013,137	.....	54,025	76,459	.....	.....	.....	
454,026	9,927	5,846	161,142	1,116,746	17,224,741	11,971,308	10,648,188	478,154	844,966	5,253,433	227,952	.....	5,025,481	13
191,413	9,927	3,538	131,140	1,116,746	14,580,890	9,914,208	8,684,223	478,154	751,831	4,666,682	.....	.....	.....	
262,613	.....	2,308	30,002	.....	2,643,851	2,057,100	1,963,965	.....	93,135	586,751	.....	.....	.....	
505,630	42,559	.....	63,693	866,170	16,973,913	12,994,156	12,337,734	452,429	203,993	3,979,757	.....	2,436,676	6,416,433	14
494,871	330,778	.....	781,536	1,827,089	19,985,949	15,445,310	11,957,139	694,570	2,793,601	4,540,639	2,426,160	.....	2,114,479	15
147,216	328,095	.....	642,471	1,827,089	16,680,864	12,586,766	9,605,664	694,570	2,286,532	4,094,098	.....	.....	.....	
347,655	2,683	.....	139,065	.....	3,305,085	2,858,544	2,351,475	.....	507,069	446,541	.....	.....	.....	
451,704	149,941	1,307,771	1,007,148	1,651,071	17,175,211	14,259,507	9,999,407	882,817	3,377,283	2,915,704	402,925	.....	2,512,779	16
280,047	149,941	1,296,704	833,802	1,650,258	11,041,633	9,497,568	5,648,699	877,125	2,971,744	1,544,065	.....	.....	.....	
134,115	.....	.....	77,014	813	2,612,689	1,785,953	1,607,901	5,692	172,360	826,736	.....	.....	.....	
37,542	.....	11,067	96,332	.....	3,520,889	2,975,986	2,742,807	.....	233,179	544,903	.....	.....	.....	
336,986	36,849	10,300	207,665	2,038,078	10,206,881	8,913,896	5,240,132	1,734,220	1,939,544	1,292,985	3,458,386	.....	[3] 2,165,401	17

[3] Excess of payments for expenses and interest over revenue receipts.

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
			(Table 6.)	(Table 6.)	(Table 6.)	(Table 6.)	(Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919—Continued.											
18	Minneapolis, Minn	$13,313,113	$9,380,490	$49,524	.....	$420,437	$39,701	$1,542,229	$61,832	$442,270	$16,661	$38,798
	City corporation	12,102,224	8,399,691	29,524	.....	418,378	30,706	1,523,172	56,802	392,470	16,661	37,375
	County	1,210,889	980,799	20,000	.....	2,059	8,995	19,057	5,030	49,800	.....	1,423
19	Kansas City, Mo	13,699,165	8,069,531	9,147	.....	702,658	138,012	2,193,451	33,271	264,872	5,260	5,400
	City corporation	7,975,227	3,193,951	4,118	.....	453,815	128,697	2,193,451	31,037	.....	5,260	5,400
	County	2,077,717	1,598,450	5,029	.....	247,364	9,315	.....	1,964	19,176	.....	.....
	School district	3,646,221	3,277,130	.....	.....	1,479	.....	.....	270	245,696	.....	.....
20	Seattle, Wash	18,954,555	9,841,951	.....	.....	67,039	29,943	2,304,042	118,550	726,646	.....	21,139
	City corporation	11,373,634	5,314,945	.....	.....	65,896	5,076	2,304,042	115,538	.....	.....	21,139
	County	3,225,665	2,643,549	.....	.....	1,143	24,867	.....	2,710	159,337	.....	.....
	School district	2,296,375	1,712,474	.....	.....	.....	.....	.....	302	557,808	.....	.....
	Port of Seattle	2,058,881	170,983	.....	.....	.....	.....	.....	.....	9,501	.....	.....
21	Indianapolis, Ind	[2] 6,526,527	4,918,983	.....	$21,978	42,378	72,569	692,276	15,016	366,120	8,599	22,702
	City corporation	4,298,247	3,123,339	.....	21,978	42,378	72,569	692,276	15,016	.....	964	10,094
	School district	2,228,280	1,795,644	.....	.....	.....	.....	.....	.....	366,120	7,635	12,608
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.											
22	Jersey City, N. J	[3] $9,905,000	$5,797,223	$65,327	$4,466	$443,552	$23,323	$107,826	$22,199	$1,074,911	$18,365	$21,706
	City corporation	7,720,697	4,007,544	31,901	4,466	443,552	21,018	107,728	13,189	1,045,647	18,365	21,478
	County	2,184,303	1,789,679	33,426	.....	.....	2,305	98	9,010	29,264	.....	228
23	Rochester, N. Y	9,517,337	6,078,698	107,281	.....	659,700	2,313	1,142,917	7,184	158,737	450	45,995
	City corporation	9,281,746	5,870,945	79,443	.....	659,700	2,313	1,142,917	7,184	158,737	450	45,995
	County supervisors' fund	235,591	207,753	27,838	.....	.....	.....	.....	.....	.....	.....	.....
24	Portland, Oreg	[5] 12,469,262	7,339,993	.....	.....	64,758	34,919	2,559,110	110,190	127,780	18,837	18,113
	City corporation	7,357,177	3,032,162	.....	.....	64,758	28,166	2,559,110	87,175	.....	232	6,956
	County	2,359,895	1,956,436	.....	.....	.....	6,753	.....	23,015	13,995	18,605	.....
	School district	2,075,375	1,915,787	.....	.....	.....	.....	.....	.....	113,785	.....	11,157
	Port of Portland	676,815	435,608	.....	.....	.....	.....	.....	.....	.....	.....	.....
25	Denver, Colo	7,989,052	5,298,596	.....	.....	120,645	101,380	1,108,058	41,962	129,441	29,042	6,130
	City corporation	6,027,801	3,482,525	.....	.....	120,645	101,380	1,108,058	36,360	.....	29,042	6,130
	School district	1,961,251	1,816,071	.....	.....	.....	.....	.....	5,602	129,441	.....	.....
26	Providence, R. I	7,904,207	5,385,006	.....	30,583	309,257	14,208	61,445	6,973	40,830	.....	28,551
27	Louisville, Ky	6,272,069	4,133,853	.....	.....	588,610	36,931	24,157	21,357	339,956	9,631	4,563
28	Toledo, Ohio	6,081,439	3,770,074	10,924	.....	217,779	13,008	735,150	56,794	105,385	9,666	19,278
	City corporation	4,307,994	2,190,886	10,924	.....	217,779	13,008	735,150	56,045	.....	7,476	3,563
	School district	1,773,445	1,579,188	.....	.....	.....	.....	.....	749	105,385	2,190	15,715
29	St. Paul, Minn	7,023,191	4,267,041	9,343	.....	573,098	6,289	892,084	20,471	228,500	135	16,673
30	Columbus, Ohio	6,091,687	3,230,752	16,965	.....	195,767	16,436	795,247	33,502	90,387	1,601	21,266
	City corporation	4,654,473	1,947,784	16,965	.....	195,767	16,436	795,247	33,502	.....	1,601	2,193
	School district	1,437,214	1,282,968	.....	.....	.....	.....	.....	.....	90,387	.....	19,073
31	Oakland, Calif	5,889,429	3,995,317	.....	.....	305,689	26,901	91,892	30,927	1,091,518	20,010	10,712
	City corporation	3,603,847	2,806,997	.....	.....	296,078	26,901	91,892	30,927	3,917	20,010	10,712
	School district	2,280,983	1,183,721	.....	.....	9,611	.....	.....	.....	1,087,601	.....	.....
	Sanitary districts	4,599	4,599	.....	.....	.....	.....	.....	.....	.....	.....	.....
32	Atlanta, Ga	4,386,216	2,569,622	.....	15,481	310,907	2,642	281,491	117,743	129,198	22,666	.....
33	Akron, Ohio	3,904,130	2,374,572	6,786	.....	119,041	9,671	459,358	49,814	27,493	1,365	2,475
	City corporation	2,825,006	1,356,170	6,786	.....	119,041	9,671	459,358	49,814	.....	1,365	2,475
	School district	1,079,124	1,018,402	.....	.....	.....	.....	.....	.....	27,493	.....	.....
34	Omaha, Nebr	5,889,007	3,546,607	.....	.....	21,266	8,344	677,911	71,153	91,105	.....	12,275
	City corporation	3,490,676	2,358,643	.....	.....	4,235	8,344	649,711	31,811	21,758	.....	1,707
	School district	1,358,109	1,187,964	.....	.....	17,031	.....	.....	39,342	69,347	.....	10,568
	Water district	1,040,222	.....	.....	.....	.....	.....	28,200	.....	.....	.....	.....
35	Worcester, Mass	6,398,358	3,451,135	595,116	104,538	515,234	4,693	228,808	11,377	60,479	109,036	.....
36	Birmingham, Ala	2,857,525	1,013,901	.....	49,174	496,822	47,880	330,286	79,505	550,643	4,701	1,549

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.
[2] No receipts or payments of county government are included. For explanation, see p. 47.
[3] Eighty-nine per cent of receipts and payments of county government is included. For explanation, see p. 47.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	For expenses and interest. Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919—Continued.														
$351,615	$61,683	$297	$216,979	$690,597	$13,067,316	$10,348,863	$8,698,741	$443,740	$1,206,382	$2,718,453	.....	$245,797	$2,964,250	18
273,527	61,683	240	171,398	690,597	11,895,620	9,488,178	7,912,052	443,740	1,132,386	2,407,442	.....	.....	.....	
78,088	.....	57	45,581	.....	1,171,696	860,685	786,689	.....	73,996	311,011	.....	.....	.....	
412,569	121,488	1,478	242,377	1,499,651	13,146,201	9,654,605	7,784,588	1,181,081	688,936	3,491,596	.....	552,964	4,044,560	19
216,016	121,488	1,300	121,043	1,499,651	8,231,337	5,074,741	3,531,221	1,181,081	362,439	3,156,596	.....	.....	.....	
170,324	.....	.....	26,095	.....	2,002,471	1,711,167	1,657,349	.....	53,818	291,304	.....	.....	.....	
26,229	.....	178	95,239	.....	2,912,393	2,868,697	2,596,018	.....	272,679	43,696	.....	.....	.....	
495,018	145,032	16,183	104,272	5,084,740	19,358,783	13,797,245	8,028,334	3,522,014	2,246,897	5,561,538	$404,228	.....	5,157,310	20
173,478	145,032	8,864	67,963	3,151,661	11,540,505	7,874,087	4,272,230	2,176,664	1,425,193	3,666,418	.....	.....	.....	
295,749	.....	7,319	36,309	54,682	2,709,514	1,773,185	1,349,235	112,870	311,080	936,329	.....	.....	.....	
25,791	.....	.....	.....	.....	3,334,149	2,653,495	2,375,926	.....	277,569	680,654	.....	.....	.....	
.....	.....	.....	.....	1,878,397	1,774,615	1,496,478	30,943	1,232,480	233,055	278,137	.....	.....	.....	
171,201	83,567	1,287	70,477	39,374	[2] 6,587,309	5,046,403	4,738,748	14,866	292,789	1,540,906	60,782	.....	1,480,124	21
148,355	83,567	.....	48,337	39,374	4,133,455	3,036,469	2,819,363	14,866	202,240	1,096,986	.....	.....	.....	
22,846	.....	1,287	22,140	.....	2,453,854	2,009,934	1,919,385	.....	90,549	443,920	.....	.....	.....	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.														
$302,268	$188,627	.....	$441,166	$1,394,041	[3] $12,582,821	$10,099.781	$7,921,598	$507,242	$1,670,941	$2,483,040	$2,677,821	.....	[4] $194,781	22
92,259	180,003	.....	339,506	1,394,041	9,735,446	8,012,877	6,241,994	507,242	1,263,641	1,722,569	.....	.....	.....	
210,009	8,624	.....	101,660	.....	2,847,375	2,086,904	1,679,604	.....	407,300	760,471	.....	.....	.....	
123,665	105,390	$3,649	149,662	931,696	11,130,810	8,264,563	6,533,798	459,019	1,271,746	2,866,247	1,613,473	.....	1,252,774	23
123,665	105,390	3,649	149,662	931,696	10,889,073	8,022,826	6,292,061	459,019	1,271,746	2,866,247	.....	.....	.....	
.....	.....	.....	.....	.....	241,737	241,737	241,737	.....	.....	.....	.....	.....	.....	
371,731	350,356	3,082	197,665	1,272,728	[5] 11,508,822	8,309,661	5,976,453	624,013	1,709,195	3,199,161	.....	$960,440	4,159,601	24
145,953	281,987	3,082	142,981	1,004,615	6,721,017	4,381,991	2,368,365	487,065	1,526,561	2,339,026	.....	.....	.....	
129,342	68,369	.....	19,332	124,048	1,828,128	1,416,998	1,279,720	21,370	115,908	411,130	.....	.....	.....	
11,542	.....	.....	23,104	.....	2,426,344	2,063,135	2,030,689	.....	32,446	363,209	.....	.....	.....	
84,894	.....	.....	12,248	144,065	533,333	447,537	297,679	115,578	34,280	85,796	.....	.....	.....	
289,976	154,370	30,014	161,963	517,475	20,655,671	6,055,902	5,491,232	149,175	415,495	14,599,769	12,666,619	.....	1,933,150	25
285,776	154,370	29,321	156,719	517,475	18,526,667	4,185,929	3,621,259	149,175	415,495	14,340,738	.....	.....	.....	
4,200	.....	693	5,244	.....	2,129,004	1,869,973	1,869,973	.....	.....	259,031	.....	.....	.....	
225,257	239,468	56,663	487,931	1,018,035	7,456,131	6,448,431	5,082,597	434,409	931,425	1,007,700	.....	448,076	1,455,776	26
127,364	13,197	603	122,963	848,884	5,711,587	4,822,551	3,858,520	411,375	552,656	889,036	.....	560,482	1,449,518	27
78,878	1,576	7,502	270,841	784,584	6,160,620	4,862,424	3,649,675	459,362	753,387	1,298,196	79,181	.....	1,219,015	28
64,974	1,576	7,325	214,704	784,584	4,304,863	3,351,803	2,289,095	459,362	603,346	953,060	.....	.....	.....	
13,904	.....	177	56,137	.....	1,855,757	1,510,621	1,360,580	.....	150,041	345,136	.....	.....	.....	
181,128	61,849	45,671	196,478	524,431	7,276,363	6,021,666	4,716,587	427,653	877,426	1,254,697	253,172	.....	1,001,525	29
262,964	24,887	4,970	421,143	975,800	7,077,922	5,510,253	3,665,101	807,523	1,037,629	1,567,669	986,235	.....	581,434	30
246,701	24,887	3,884	393,706	975,800	5,470,809	3,903,140	2,114,830	807,523	980,787	1,567,669	.....	.....	.....	
16,263	.....	1,086	27,437	.....	1,607,113	1,607,113	1,550,271	.....	56,842	.....	.....	.....	.....	
103,332	64,699	.....	13,490	134,942	5,389,349	4,845,782	4,168,833	257,662	419,287	543,567	.....	500,080	1,043,647	31
103,282	64,699	.....	13,490	134,942	3,207,302	2,777,136	2,149,000	257,662	370,474	430,166	.....	.....	.....	
50	.....	.....	.....	.....	2,180,639	2,067,238	2,019,833	.....	47,405	113,401	.....	.....	.....	
.....	.....	.....	.....	.....	1,408	1,408	.....	.....	1,408	.....	.....	.....	.....	
73,330	45,633	461	3,679	813,363	3,999,698	3,447,973	2,875,523	390,462	181,988	551,725	.....	386,518	938,243	32
66,367	300	1,063	132,250	653,575	4,925,052	2,917,488	2,137,356	265,267	514,865	2,007,564	1,020,922	.....	986,642	33
60,897	300	1,063	104,491	653,575	3,001,940	1,884,748	1,214,211	265,267	405,270	1,117,192	.....	.....	.....	
5,470	.....	.....	27,759	.....	1,923,112	1,032,740	923,145	.....	109,595	890,372	.....	.....	.....	
94,133	271,011	1,214	120,007	973,981	6,867,702	4,928,247	3,512,687	392,329	1,023,231	1,939,455	978,695	.....	960,760	34
77,066	271,011	661	58,362	7,367	3,712,323	2,577,659	1,996,443	12,354	568,862	1,134,664	.....	.....	.....	
17,067	.....	553	16,237	.....	2,202,530	1,651,050	1,515,663	.....	135,387	551,480	.....	.....	.....	
.....	.....	.....	45,408	966,614	952,849	699,538	581	379,975	318,982	253,311	.....	.....	.....	
377,336	.....	2,554	292,219	645,833	5,638,597	4,882,523	4,058,684	199,976	623,863	756,074	.....	759,761	1,515,835	35
160,444	8,100	1,202	48,817	64,501	2,513,000	2,209,522	1,669,314	52,829	487,379	303,478	.....	344,525	648,003	36

[4] Excess of payments for expenses and interest over revenue receipts.
[5] Ninety-three per cent of receipts and payments of county government is included. For explanation, see p. 47.

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.												
37	Richmond, Va	$4,999,061	$2,749,436	.....	$24,764	$281,913	$33,253	$113,383	$43,920	$110,561	$2,510	$7,097
38	Syracuse, N. Y	4,955,373	3,303,353	$55,756	.....	466,039	3,375	385,781	8,411	69,794	3,383	15,246
	City corporation	4,860,258	3,208,238	55,756	.....	466,039	3,375	385,781	8,411	69,794	3,383	15,246
	County supervisors' fund	95,115	95,115	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	New Haven, Conn	3,641,638	2,875,776	70,972	56,209	194,046	9,728	59,576	39,803	106,327	897	23,316
	City corporation	3,547,557	2,797,287	70,972	56,209	194,046	9,728	59,576	39,803	93,626	897	23,316
	Westville school district	83,573	68,483	.....	.....	.....	.....	.....	.....	12,701	.....	.....
	Borough of Fairhaven, East	10,508	10,006	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	San Antonio, Tex	3,064,083	2,612,897	.....	.....	37,233	16,783	21,438	39,863	256,755	1,320	.....
	City corporation	2,295,731	2,096,402	.....	.....	37,233	16,783	21,438	39,863	15,978	1,320	.....
	School district	768,352	516,495	.....	.....	.....	.....	.....	.....	240,777	.....	.....
41	Dayton, Ohio	4,338,095	2,125,928	7,097	.....	136,648	29,521	264,270	19,148	70,164	1,012,921	8,466
	City corporation	3,431,457	1,328,884	7,097	.....	136,648	29,521	264,270	19,148	.....	1,012,881	.....
	School district	906,638	797,044	.....	.....	.....	.....	.....	.....	70,164	40	8,466
42	Memphis, Tenn	3,661,635	2,242,429	.....	.....	258,222	24,377	111,714	20,328	310,430	1,800	.....
43	Bridgeport, Conn	4,589,030	3,885,087	18,359	46,808	181,759	12,309	147,568	33,077	82,913	.....	16,144
44	Scranton, Pa	2,507,876	1,916,487	.....	43,390	234,824	6,050	68,007	14,950	102,146	4,000	6,723
	City corporation	1,377,568	934,395	.....	25,400	234,824	6,050	68,007	14,950	.....	.....	.....
	School district	1,130,308	982,092	.....	17,990	.....	.....	.....	.....	102,146	4,000	6,723
45	Grand Rapids, Mich	3,652,940	2,495,398	.....	.....	36,119	11,822	286,672	7,108	254,583	.....	.....
	City corporation	2,298,279	1,421,344	.....	.....	36,119	11,822	286,672	7,108	9,829	.....	.....
	School district	1,354,661	1,074,054	.....	.....	.....	.....	.....	.....	244,754	.....	.....
46	Paterson, N. J	2,721,462	1,750,862	14,406	7,000	197,892	10,458	128,816	12,489	412,697	460	4,435
47	Hartford, Conn	5,147,842	2,896,833	875,704	56,225	92,068	3,585	311,456	25,881	69,142	4,042	2,489
	City corporation	4,194,332	2,200,485	707,448	56,225	92,068	3,585	311,456	25,881	3,462	4,021	2,489
	School district	953,510	696,348	168,256	.....	.....	.....	.....	.....	65,680	21	.....
48	Dallas, Tex	4,150,505	2,819,132	.....	.....	27,963	983	198,080	51,146	177,354	1,925	.....
49	Youngstown, Ohio	2,712,077	1,640,200	5,720	.....	113,344	2,309	376,878	64,477	23,644	1,345	12,239
	City corporation	2,039,727	1,034,530	5,720	.....	113,344	2,309	376,878	64,469	.....	1,345	.....
	School district	672,350	605,670	.....	.....	.....	.....	.....	8	23,644	.....	12,239
50	Springfield, Mass	4,811,114	3,001,795	314,599	64,330	525,982	1,584	69,746	12,433	14,158	744	.....
51	Houston, Tex	3,760,703	2,926,924	.....	.....	31,386	12,322	534	36,936	166,034	8,417	.....
52	Des Moines, Iowa	4,095,625	3,022,601	.....	.....	12,218	15,619	790,054	24,127	44,406	345	3,192
	City corporation	2,470,835	1,477,380	.....	.....	12,218	15,619	790,054	24,127	.....	195	3,192
	School district	1,624,790	1,545,221	.....	.....	.....	.....	.....	.....	44,406	150	.....
53	Fall River, Mass	3,526,559	2,533,590	176,551	58,924	216,864	1,091	14,685	7,901	9,145	.....	.....
54	New Bedford, Mass	4,082,034	2,801,813	239,634	51,972	218,812	1,216	34,256	5,204	25,595	.....	.....
55	Nashville, Tenn	2,748,245	1,436,540	.....	.....	251,678	5,201	86,939	69,543	287,647	.....	3,331
56	Trenton, N. J	2,686,873	1,294,616	15,835	19,000	138,274	9,325	169,119	31,260	352,751	7,517	4,903
57	Salt Lake City, Utah	3,933,362	2,258,666	.....	.....	63,924	19,861	655,739	32,075	367,808	4,800	11,526
	City corporation	2,509,457	1,224,399	.....	.....	63,924	19,861	655,739	32,075	.....	4,800	.....
	School district	1,423,905	1,034,267	.....	.....	.....	.....	.....	.....	367,808	.....	11,526
58	Camden, N. J	2,639,873	1,489,603	15,633	11,727	141,538	13,610	137,426	10,497	252,305	3,899	3,580
59	Norfolk, Va	2,959,230	1,637,030	.....	4,773	322,092	64,569	.....	21,832	82,320	9,020	3,342
60	Albany, N. Y	3,808,751	2,581,530	64,060	.....	260,822	1,007	323,986	4,526	55,899	684	12,551
	City corporation	3,617,228	2,390,007	64,060	.....	260,822	1,007	323,986	4,526	55,899	684	12,551
	County supervisors' fund	191,523	191,523	.....	.....	.....	.....	.....	.....	.....	.....	.....
61	Lowell, Mass	3,015,676	2,013,289	200,403	48,012	224,213	1,177	48,649	10,241	20,232	.....	.....
62	Cambridge, Mass	4,366,392	2,838,395	300,360	41,628	314,932	3,858	16,415	5,660	7,770	822	.....
63	Reading, Pa	1,581,949	1,045,893	.....	28,964	83,264	2,519	13,115	7,634	73,075	930	5,312
	City corporation	1,084,726	649,708	.....	17,461	83,264	2,519	13,115	7,609	.....	.....	.....
	School district	497,223	396,185	.....	11,503	.....	.....	.....	25	73,075	930	5,312

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.				For outlays.[1]				
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	(Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.														
$40,189	$143,562	$414	$215,646	$1,232,413	$4,746,069	$4,253,453	$2,594,115	$898,772	$760,566	$492,616	.....	$252,992	$745,608	37
72,220	38,644	500	58,343	474,528	5,192,936	3,981,785	3,257,937	167,217	556,631	1,211,151	$237,563	.....	973,588	38
72,220	38,644	500	58,343	474,528	5,092,576	3,881,425	3,157,577	167,217	556,631	1,211,151	.....	.....	.....	
.....	.....	.....	.....	.....	100,360	100,360	100,360	.....	.....	.....	.....	.....	.....	
148,476	1,075	4,617	47,644	3,176	4,354,414	3,094,738	2,892,948	760	201,030	1,259,676	712,776	.....	546,900	39
147,706	195	4,200	46,820	3,176	4,209,980	3,004,645	2,807,603	760	196,282	1,205,335	.....	.....	.....	
752	396	417	824	.....	134,211	79,870	75,148	.....	4,722	54,341	.....	.....	.....	
18	484	.....	.....	.....	10,223	10,223	10,197	.....	26	.....	.....	.....	.....	
23,152	3,604	.....	34,650	16,388	3,183,397	2,700,616	2,319,504	18,292	362,820	482,781	119,314	.....	363,467	40
20,218	3,604	.....	26,504	16,388	2,346,424	1,874,711	1,565,144	18,292	291,275	471,713	.....	.....	.....	
2,934	.....	.....	8,146	.....	836,973	825,905	754,360	.....	71,545	11,068	.....	.....	.....	
145,533	23,188	2,724	87,829	404,658	4,553,248	2,729,504	2,123,893	159,096	446,515	1,823,744	215,153	.....	1,608,591	41
136,188	23,188	2,119	66,855	404,658	3,473,765	1,821,396	1,267,775	159,096	394,525	1,652,369	.....	.....	.....	
9,345	.....	605	20,974	.....	1,079,483	908,108	856,118	.....	51,990	171,375	.....	.....	.....	
116,003	25,550	7,296	50,606	492,780	3,961,950	3,397,801	2,355,794	388,606	653,401	564,149	300,315	.....	263,834	42
84,409	.....	1,896	78,701	.....	6,916,608	3,391,129	3,014,830	.....	376,299	3,525,479	2,327,578	.....	1,197,901	43
31,927	16,738	3,058	59,576	.....	2,347,121	2,176,577	2,008,024	.....	168,553	170,544	.....	160,755	331,299	44
27,032	16,738	3,058	47,114	.....	1,371,403	1,224,026	1,116,997	.....	107,029	147,377	.....	.....	.....	
4,895	.....	.....	12,462	.....	975,718	952,551	891,027	.....	61,524	23,167	.....	.....	.....	
155,428	8,515	1,835	41,448	354,012	3,411,126	2,905,817	2,417,234	261,660	226,923	505,309	.....	241,814	747,123	45
135,804	8,515	1,835	25,219	354,012	2,080,115	1,685,420	1,257,985	261,660	165,775	394,695	.....	.....	.....	
19,624	.....	.....	16,229	.....	1,331,011	1,220,397	1,159,249	.....	61,148	110,614	.....	.....	.....	
77,573	28,214	455	75,593	112	3,444,304	2,462,167	2,080,360	100	381,707	982,137	722,842	.....	259,295	46
125,951	14,247	7,466	120,403	542,350	6,185,462	3,954,811	3,199,789	235,169	519,853	2,230,651	1,037,620	.....	1,193,031	47
112,504	14,247	7,466	110,645	542,350	4,852,906	3,014,536	2,377,388	235,169	401,979	1,838,370	.....	.....	.....	
13,447	.....	.....	9,758	.....	1,332,556	940,275	822,401	.....	117,874	392,281	.....	.....	.....	
89,747	190,045	309	79,719	514,102	4,144,974	2,891,969	2,304,433	253,862	333,674	1,253,005	.....	5,531	1,258,536	48
56,914	1,090	4,890	92,746	316,281	3,273,986	2,308,657	1,780,185	191,515	336,957	965,329	561,909	.....	403,420	49
49,926	1,090	4,890	68,945	316,281	2,258,909	1,405,122	945,519	191,515	268,088	853,787	.....	.....	.....	
6,988	.....	.....	23,801	.....	1,015,077	903,535	834,666	.....	68,869	111,542	.....	.....	.....	
167,236	52,518	7,250	55,150	523,589	5,343,423	3,938,804	3,288,933	241,591	408,280	1,404,619	532,309	.....	872,310	50
55,879	81,493	5,802	101,377	333,599	3,323,310	2,786,686	1,788,197	158,136	840,353	536,624	.....	437,393	974,017	51
62,180	36,332	.....	42,087	42,464	4,717,288	2,939,593	2,576,316	73,804	289,473	1,777,695	621,663	.....	1,156,032	52
31,654	36,332	.....	37,600	42,464	3,284,002	1,539,696	1,293,921	73,804	171,971	1,744,306	.....	.....	.....	
30,526	.....	.....	4,487	.....	1,433,286	1,399,897	1,282,395	.....	117,502	33,389	.....	.....	.....	
84,599	3,684	558	120,845	298,122	2,996,350	2,807,559	2,235,000	203,191	369,368	188,791	.....	530,209	719,000	53
162,679	13,747	.....	99,925	427,181	4,102,074	3,257,592	2,561,564	177,444	518,584	844,482	20,040	.....	824,442	54
60,767	83,138	920	54,851	407,690	2,297,220	2,140,334	1,544,706	181,810	413,818	156,886	.....	451,025	607,911	55
68,386	58,391	2,480	88,428	426,588	3,055,895	2,529,166	1,877,945	317,557	333,664	526,729	369,022	.....	157,707	56
61,503	17,056	212	7,341	432,851	3,320,835	2,860,412	2,255,129	168,485	436,798	460,423	.....	612,527	1,072,950	57
57,013	17,056	212	1,527	432,851	2,042,743	1,673,319	1,142,862	168,485	361,972	369,424	.....	.....	.....	
4,490	.....	.....	5,814	.....	1,278,092	1,187,093	1,112,267	.....	74,826	90,999	.....	.....	.....	
38,887	42,284	1,666	92,041	385,177	2,534,153	2,255,838	1,757,485	154,301	344,052	278,315	.....	105,720	384,035	58
55,956	50,511	7,683	114,033	586,069	3,271,104	2,769,411	1,985,896	266,188	517,327	501,693	311,874	.....	189,819	59
13,122	13,166	332	73,042	404,024	3,494,772	3,018,389	2,285,727	308,243	424,419	476,383	.....	313,979	790,362	60
13,122	13,166	332	73,042	404,024	3,303,842	2,827,459	2,094,797	308,243	424,419	476,383	.....	.....	.....	
.....	.....	.....	.....	.....	190,930	190,930	190,930	.....	.....	.....	.....	.....	.....	
64,610	.....	.....	73,256	311,594	3,038,464	2,592,757	2,105,440	246,175	241,142	445,707	22,788	.....	422,919	61
177,923	2,130	2,400	170,908	483,191	4,062,532	3,620,049	2,776,437	282,004	561,608	442,483	.....	303,860	746,343	62
12,696	5,996	.....	28,938	273,613	1,613,103	1,382,533	1,099,669	180,787	102,077	230,570	31,154	.....	199,416	63
7,497	5,996	.....	23,944	273,613	1,077,639	883,199	621,452	180,787	80,960	194,440	.....	.....	.....	
5,199	.....	.....	4,994	.....	535,464	499,334	478,217	.....	21,117	36,130	.....	.....	.....	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
			(Table 6.)	(Table 6.)	(Table 6.)	(Table 6.)	(Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.											
64	Wilmington, Del	$2,193,558	$1,474,523	$541	.....	$5,927	$12,991	$71,927	$33,745	$61,539	$5,651	$8,628
65	Spokane, Wash	3,796,433	1,959,167	.....	.....	15,726	4,097	621,527	45,551	487,141	210	5,405
	City corporation	2,526,986	1,202,894	.....	.....	15,726	4,097	621,527	45,493	.....	210	5,405
	School district	1,269,447	756,273	.....	.....	.....	.....	.....	58	487,141	.....	.....
66	Fort Worth, Tex	2,080,920	1,405,921	.....	.....	6,426	914	13,695	12,068	118,665	5,250	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.											
67	Kansas City, Kans	$2,964,814	$1,102,571	.....	.....	$62,308	$11,540	$288,423	$14,336	.....	$6,566	.....
	City corporation	2,130,035	339,663	.....	.....	62,308	11,540	288,423	14,336	.....	5,000	.....
	School district	774,779	762,908	.....	.....	.....	.....	.....	.....	.....	1,566	.....
68	Lynn, Mass	2,753,981	1,756,560	$165,669	$48,946	147,447	1,006	51,241	6,708	$2,617	11,884	.....
69	Yonkers, N. Y	4,346,659	3,250,496	21,198	.....	203,277	2,986	264,998	8,233	71,826	707	$9,778
70	Duluth, Minn	3,268,308	1,946,590	12,941	.....	24,905	47,157	286,874	53,311	56,091	72,421	6,384
	City corporation	2,335,920	1,097,419	7,239	.....	24,905	47,157	286,874	53,311	.....	72,346	1,681
	School district	932,388	849,171	5,702	.....	.....	.....	.....	.....	56,091	75	4,703
71	Tacoma, Wash	4,019,283	1,518,104	.....	.....	24,239	3,434	308,113	68,780	399,408	5,104	4,080
	City corporation	3,011,182	970,103	.....	.....	24,239	3,434	308,113	68,638	.....	.....	4,080
	School district	881,589	465,606	.....	.....	.....	.....	.....	142	399,408	5,104	.....
	Park district	126,512	82,395	.....	.....	.....	.....	.....	.....	.....	.....	.....
72	Lawrence, Mass	2,382,874	1,652,574	186,772	18,168	216,013	896	25,464	9,339	8,545	1,000	.....
73	Elizabeth, N. J	1,933,775	1,089,417	6,761	16,000	122,758	3,473	239,373	7,446	276,820	176	2,754
74	Utica, N. Y	2,063,097	1,541,300	64,192	.....	224,658	3,158	128,698	8,342	44,166	5	8,744
75	Somerville, Mass	2,405,130	1,689,887	91,860	48,582	80,106	1,533	63,289	3,705	11,399	3,103	.....
76	Erie, Pa	2,051,791	1,130,976	.....	16,005	70,332	3,123	111,242	33,335	56,182	50	.....
	City corporation	1,401,668	581,410	.....	.....	70,332	3,123	111,242	33,335	.....	.....	.....
	School district	650,123	549,566	.....	16,005	.....	.....	.....	.....	56,182	50	.....
77	Waterbury, Conn	2,371,967	1,652,944	13,341	30,165	82,118	2,807	46,766	36,527	64,199	5,090	.....
	City corporation	2,360,652	1,640,615	13,341	30,165	81,629	2,807	46,766	36,527	64,199	5,090	.....
	School district	14,315	12,329	.....	.....	489	.....	.....	.....	.....	.....	.....
78	Oklahoma City, Okla	2,510,079	1,695,132	.....	.....	15,863	28,773	195,286	40,283	64,719	180	.....
	City corporation	1,622,581	896,603	.....	.....	15,863	28,773	195,286	40,283	.....	180	.....
	School district	887,498	798,529	.....	.....	.....	.....	.....	.....	64,719	.....	.....
79	Schenectady, N. Y	3,974,159	2,991,656	12,469	.....	292,914	1,407	385,074	7,763	54,682	85	7,876
80	Flint, Mich	1,961,421	1,065,647	.....	.....	9,789	2,722	332,681	16,203	90,280	2,020	.....
	City corporation	1,505,128	708,382	.....	.....	9,789	2,722	332,681	16,203	.....	2,020	.....
	School district	456,293	357,265	.....	.....	.....	.....	.....	.....	90,280	.....	.....
81	Fort Wayne, Ind	1,942,932	917,095	.....	26,092	9,555	1,734	325,902	3,194	107,356	120	1,811
	City corporation	1,399,552	501,268	.....	18,976	9,555	1,734	325,902	3,194	.....	120	1,811
	School district	543,380	415,827	.....	7,116	.....	.....	.....	.....	107,356	.....	.....
82	Evansville, Ind	1,556,248	1,075,485	.....	3,672	10,221	10,792	9,069	3,007	124,539	87	1,729
	City corporation	1,026,781	684,921	.....	2,448	10,221	10,792	9,069	3,007	.....	87	1,729
	School district	529,467	390,564	.....	1,224	.....	.....	.....	.....	124,539	.....	.....
83	Savannah, Ga	1,716,218	938,796	.....	.....	159,628	4,118	19,811	34,219	289,008	528	.....
	City corporation	1,407,410	938,796	.....	.....	159,628	4,118	19,811	34,219	.....	.....	.....
	School district	308,808	.....	.....	.....	.....	.....	.....	.....	289,008	528	.....
84	St. Joseph, Mo	1,814,900	1,348,151	.....	.....	117,586	16,146	197,532	14,648	63,343	552	1,031
	City corporation	1,057,588	664,321	.....	.....	117,586	16,146	197,532	14,648	.....	552	1,031
	School district	757,312	683,830	.....	.....	.....	.....	.....	.....	63,343	.....	.....
85	Jacksonville, Fla	2,601,363	900,698	.....	.....	93,620	433	25,065	68,825	329,679	.....	1,148
	City corporation	2,273,442	900,698	.....	.....	93,620	433	25,065	68,825	4,000	.....	1,148
	School district	327,921	.....	.....	.....	.....	.....	.....	.....	325,679	.....	.....
86	Manchester, N. H	1,594,871	1,121,969	174,706	32,750	10,525	845	1,463	5,141	5,297	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.														
$28,320	$93,459	$3,935	$23,267	$369,105	$2,031,037	$1,717,403	$1,274,257	$172,103	$271,043	$313,634	.....	$162,521	$476,155	64
138,829	39,611	220	14,384	464,565	3,377,104	2,747,251	2,072,147	150,468	524,636	629,853	.....	419,329	1,049,182	65
113,420	39,611	220	13,818	464,565	1,974,090	1,680,814	1,121,294	150,468	409,052	293,276	.....	.....	.....	
25,409	.....	.....	566	.....	1,403,014	1,066,437	950,853	.....	115,584	336,577	.....	.....	.....	
92,239	76	6,786	42,388	376,492	2,530,805	1,685,708	1,115,796	241,009	328,903	845,097	$449,885	.....	395,212	66
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.														
$79,662	$19,882	$842	$21,602	$1,297,082	$3,125,077	$2,546,261	$1,156,780	$1,015,345	$374,136	$578,816	$220,263	.....	$358,553	67
72,179	19,882	842	18,780	1,297,082	2,539,269	1,989,420	644,605	1,015,345	329,470	549,849	.....	.....	.....	
7,483	.....	.....	2,822	.....	585,808	556,841	512,175	.....	44,666	28,967	.....	.....	.....	
109,733	.....	10	69,267	382,893	2,360,625	2,276,383	1,754,865	229,335	292,183	84,242	.....	$393,356	477,598	68
54,146	240	4,259	35,975	418,540	4,355,204	3,521,365	2,589,566	238,887	692,912	833,839	8,545	.....	825,294	69
29,087	914	.....	35,482	696,151	3,210,245	2,371,374	1,613,446	416,218	341,710	838,871	.....	58,063	896,934	70
21,423	914	.....	26,500	696,151	2,069,561	1,557,173	867,881	416,218	273,074	512,388	.....	.....	.....	
7,664	.....	.....	8,982	.....	1,140,684	814,201	745,565	.....	68,636	326,483	.....	.....	.....	
94,598	30,537	2,554	55,218	1,505,114	3,675,856	2,783,131	1,705,090	537,019	541,022	892,725	.....	343,427	1,236,152	71
41,164	30,537	2,214	53,546	1,505,114	2,732,418	1,926,778	895,973	537,019	493,786	805,640	.....	.....	.....	
9,317	.....	340	1,672	.....	818,910	751,306	704,070	.....	47,236	67,604	.....	.....	.....	
44,117	.....	.....	.....	.....	124,528	105,047	105,047	.....	.....	19,481	.....	.....	.....	
55,505	.....	.....	29,240	179,358	2,472,707	2,181,205	1,787,349	156,058	237,798	291,502	89,833	.....	201,669	72
34,810	43,033	972	87,974	2,008	1,654,979	1,463,563	1,247,221	2,327	214,015	191,416	.....	278,796	470,212	73
9,458	.....	.....	20,710	9,666	1,948,078	1,639,753	1,484,219	.....	155,534	308,325	.....	115,019	423,344	74
130,078	10	.....	11,087	270,491	2,196,986	2,041,239	1,712,129	87,103	242,007	155,747	.....	208,144	363,891	75
38,474	9,942	.....	41,523	540,607	2,643,569	1,551,905	1,139,637	282,802	129,466	1,091,664	591,778	.....	499,886	76
25,949	9,942	.....	25,728	540,607	1,639,093	922,643	575,857	282,802	63,984	716,450	.....	.....	.....	
12,525	.....	.....	15,795	.....	1,004,476	629,262	563,780	.....	65,482	375,214	.....	.....	.....	
19,569	.....	839	58,531	362,071	3,342,871	2,056,123	1,743,859	50,958	261,306	1,286,748	967,904	.....	318,844	77
18,162	.....	839	58,441	362,071	3,279,313	2,043,246	1,733,546	50,958	258,742	1,236,067	.....	.....	.....	
1,407	.....	.....	90	.....	63,558	12,877	10,313	.....	2,564	50,681	.....	.....	.....	
66,099	8,317	372	97,699	297,356	2,681,236	1,692,712	1,129,625	188,018	375,069	988,524	171,157	.....	817,367	78
60,552	8,317	372	78,996	297,356	1,798,758	986,799	516,805	188,018	281,976	811,959	.....	.....	.....	
5,547	.....	.....	18,703	.....	882,478	705,913	612,820	.....	93,093	176,565	.....	.....	.....	
50,405	435	394	23,786	145,213	2,539,459	2,079,331	1,701,219	97,340	280,772	460,128	.....	1,434,700	1,894,828	79
118,996	.....	1,980	27,806	293,297	2,558,683	1,381,403	1,017,964	207,598	155,841	1,177,280	597,262	.....	580,018	80
112,936	.....	1,980	25,118	293,297	1,785,304	918,779	584,608	207,598	126,573	866,525	.....	.....	.....	
6,060	.....	.....	2,688	.....	773,379	462,624	433,356	.....	29,268	310,755	.....	.....	.....	
23,345	500	365	25,157	500,706	1,989,316	1,352,289	949,131	355,618	47,540	637,027	46,384	.....	590,643	81
13,881	500	130	21,775	500,706	1,492,988	887,733	510,318	355,618	21,797	605,255	.....	.....	.....	
9,464	.....	235	3,382	.....	496,328	464,556	438,813	.....	25,743	31,772	.....	.....	.....	
17,959	35,854	110	8,643	255,081	1,417,520	1,223,535	988,627	158,890	76,018	193,985	.....	138,728	332,713	82
6,622	35,854	110	6,840	255,081	880,533	724,222	501,506	158,890	63,826	156,311	.....	.....	.....	
11,337	.....	.....	1,803	.....	536,987	499,313	487,121	.....	12,192	37,674	.....	.....	.....	
52,203	800	4,191	4,892	208,024	1,546,279	1,448,422	1,123,387	144,269	180,766	97,857	.....	169,939	267,796	83
32,931	800	4,191	4,892	208,024	1,270,776	1,178,905	861,837	144,269	172,799	91,871	.....	.....	.....	
19,272	.....	.....	.....	.....	275,503	269,517	261,550	.....	7,967	5,986	.....	.....	.....	
15,357	23,828	382	12,917	3,427	1,575,572	1,288,833	1,175,772	1,643	111,418	286,739	.....	239,328	526,067	84
9,674	23,828	219	8,624	3,427	969,579	689,924	652,479	1,643	35,802	279,655	.....	.....	.....	
5,683	.....	163	4,293	.....	605,993	598,909	523,293	.....	75,616	7,084	.....	.....	.....	
34,420	28,147	.....	27,580	1,091,748	2,695,857	1,988,371	1,165,161	564,318	258,892	707,486	94,494	.....	612,992	85
34,172	28,147	.....	25,586	1,091,748	2,049,778	1,672,092	897,185	564,318	210,589	377,686	.....	.....	.....	
248	.....	.....	1,994	.....	646,079	316,279	267,976	.....	48,303	329,800	.....	.....	.....	
32,254	6,277	420	23,489	179,735	1,492,488	1,380,665	1,142,409	136,040	102,216	111,823	.....	102,383	214,206	86

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS. Total.	From taxes. General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	From special assessments and from special charges for outlays. (Table 6.)	From fines, forfeits, and escheats. (Table 6.)	From subventions and grants. (Table 7.)	From donations and gifts. (Table 7.)	From pension assessments. (Table 7.)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.											
87	Canton, Ohio	$1,782,933	$1,075,108	$1,497	.....	$65,424	$4,191	$258,889	$24,430	$31,462	.....	$5,521
	City corporation	1,210,715	556,538	1,497	.....	65,424	4,191	258,889	24,430	.....	.....	.....
	School district	572,218	518,570	.....	.....	.....	.....	.....	.....	31,462	.....	5,521
88	Peoria, Ill	1,711,549	1,175,932	.....	.....	197,594	2,952	187,378	14,549	39,925	$7,584	8,246
	City corporation	1,023,288	550,269	.....	.....	197,594	2,952	187,378	14,524	276	7,584	1,593
	School district	568,241	507,486	.....	.....	.....	.....	.....	.....	39,649	.....	6,653
	Pleasure driveway and park district.	120,020	118,177	.....	.....	.....	.....	.....	25	.....	.....	.....
89	Harrisburg, Pa	1,539,464	1,047,770	.....	$8,550	46,709	778	45,663	14,487	46,323	.....	7,901
	City corporation	945,410	527,982	.....	3,200	46,709	778	45,663	14,487	.....	.....	.....
	School district	594,054	519,788	.....	5,350	.....	.....	.....	.....	46,323	.....	7,901
90	Knoxville, Tenn	1,402,743	683,981	.....	2,838	91,456	3,240	58,249	8,271	184,693	10,000	.....
91	Bayonne, N. J	2,386,163	1,229,792	2,637	.....	66,264	5,130	125,990	2,077	426,350	576	3,261
92	Wilkes-Barre, Pa	1,337,989	1,092,483	.....	29,282	84,874	1,764	50,720	2,904	49,341	.....	3,377
	City corporation	734,855	566,286	.....	14,340	84,874	1,764	50,720	2,904	.....	.....	.....
	School district	603,134	526,197	.....	14,942	.....	.....	.....	.....	49,341	.....	3,377
93	Troy, N. Y	2,148,907	1,486,669	33,882	.....	167,407	528	57,822	1,613	49,972	10	4,796
	City corporation	1,982,481	1,331,917	32,703	.....	167,407	528	57,822	[1] 1,613	39,806	10	4,693
	Lansingburg school district	85,841	74,167	1,179	.....	.....	.....	.....	.....	10,166	.....	103
	County supervisors' fund	80,585	80,585	.....	.....	.....	.....	.....	.....	.....	.....	.....
94	Allentown, Pa	1,229,582	894,617	.....	30,000	49,727	483	16,272	7,115	47,544	.....	.....
	City corporation	663,261	400,545	.....	15,000	49,727	483	16,272	7,108	.....	.....	.....
	School district	566,321	494,072	.....	15,000	.....	.....	.....	7	47,544	.....	.....
95	El Paso, Tex	1,750,884	1,131,709	.....	.....	18,143	8,421	25,021	11,175	134,892	.....	.....
96	San Diego, Calif	3,508,343	2,148,551	.....	.....	175,381	10,172	194,139	20,504	336,565	8,453	1,152
	City corporation	2,796,734	1,760,142	.....	.....	173,876	10,172	194,139	20,504	16,794	8,453	1,152
	School district	711,609	388,409	.....	.....	1,505	.....	.....	.....	319,771	.....	.....
97	Wichita, Kans	1,732,562	1,174,207	.....	.....	29,596	10,429	415,256	26,219	18,374	500	.....
	City corporation	1,075,220	552,954	.....	.....	29,596	10,429	415,256	26,219	.....	500	.....
	School district	657,342	621,253	.....	.....	.....	.....	.....	.....	18,374	.....	.....
98	South Bend, Ind	1,655,267	932,381	.....	9,199	8,128	4,443	428,084	2,276	97,215	404	1,551
	City corporation	1,065,977	457,101	.....	4,134	8,128	4,443	428,084	2,276	.....	354	1,551
	School district	589,290	475,280	.....	5,065	.....	.....	.....	.....	97,215	50	.....
99	Sioux City, Iowa	1,738,014	1,298,223	.....	.....	12,505	5,265	49,599	30,071	31,567	120	1,216
	City corporation	987,881	588,685	.....	.....	12,505	5,265	49,599	29,974	3,528	120	1,216
	School district	750,133	709,538	.....	.....	.....	.....	.....	97	28,039	.....	.....
100	Hoboken, N. J	2,089,013	1,291,339	11,707	1,500	111,540	6,021	2,652	4,291	272,315	235	3,245
101	Portland, Me	2,268,360	1,446,656	.....	34,130	77,570	825	31,030	.....	182,664	6,978	.....
	City corporation	1,884,634	1,424,974	.....	34,130	77,570	825	31,030	.....	182,664	6,978	.....
	Bridge district	23,251	21,682	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Water district	360,475	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
102	Charleston, S. C	1,619,599	861,327	.....	3,362	128,085	3,227	23,396	32,953	50,223	35,259	792
	City corporation	1,464,941	761,660	.....	.....	128,085	3,195	23,396	32,953	.....	35,259	792
	School district	154,658	99,667	.....	3,362	.....	32	.....	.....	50,223	.....	.....
103	East St. Louis, Ill	1,231,791	701,921	.....	.....	232,185	3,739	198,435	10,197	40,542	16,018	1,176
	City corporation	741,683	262,063	.....	.....	232,185	3,739	198,435	10,170	.....	16,018	1,176
	School district	407,681	364,946	.....	.....	.....	.....	.....	.....	40,542	.....	.....
	Park district	82,427	74,912	.....	.....	.....	.....	.....	27	.....	.....	.....
104	Terre Haute, Ind	1,100,955	855,206	.....	9,667	20,357	4,875	7,014	2,203	107,879	132	17,056
	City corporation	539,822	450,706	.....	3,898	20,357	4,875	7,014	2,203	.....	132	1,723
	School district	561,133	404,500	.....	5,769	.....	.....	.....	.....	107,879	.....	15,333
105	Brockton, Mass	2,008,518	1,096,924	273,258	33,634	164,573	586	50,311	5,038	4,342	280	.....
106	Sacramento, Calif	2,324,113	1,434,370	.....	.....	123,561	.....	28,041	9,352	372,465	77,519	3,322
	City corporation	1,598,556	1,062,131	.....	.....	123,248	.....	28,041	9,235	22,623	77,519	3,322
	School district	725,557	372,239	.....	.....	313	.....	.....	117	349,842	.....	.....

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	For expenses and interest. Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.														
$28,905	.....	.....	$40,886	$246,620	$2,076,320	$1,365,938	$901,049	$157,279	$307,610	$710,382	$293,387	.....	$416,995	87
20,082	.....	.....	33,044	246,620	1,202,304	830,420	443,630	157,279	229,511	371,884	.....	.....	.....	
8,823	.....	.....	7,842	.....	874,016	535,518	457,419	.....	78,099	338,498	.....	.....	.....	
54,570	$2,035	$4,099	13,003	3,682	1,533,997	1,366,195	1,267,844	6,349	92,002	167,802	.....	$177,552	345,354	88
48,341	2,035	.....	7,060	3,682	880,797	765,528	698,647	6,349	60,532	115,269	.....	.....	.....	
5,430	.....	4,099	4,924	.....	556,559	527,833	498,458	.....	29,375	28,726	.....	.....	.....	
799	.....	.....	1,019	.....	96,641	72,834	70,739	.....	2,095	23,807	.....	.....	.....	
14,987	45,945	.....	24,479	235,872	1,594,500	1,354,956	1,132,160	115,778	107,018	239,544	55,036	.....	184,508	89
8,119	45,945	.....	16,655	235,872	885,544	809,367	619,863	115,778	73,726	76,177	.....	.....	.....	
6,868	.....	.....	7,824	.....	708,956	545,589	512,297	.....	33,292	163,367	.....	.....	.....	
91,300	6,422	.....	14,211	248,082	2,446,181	1,453,036	862,735	323,990	266,311	993,145	1,043,438	.....	[2] 50,293	90
7,519	36,425	.....	46,060	434,082	4,494,733	2,152,789	1,539,176	391,794	221,819	2,341,944	2,108,570	.....	233,374	91
10,048	.....	.....	11,027	2,169	1,318,072	1,178,216	1,024,060	4,379	149,777	139,856	.....	19,917	159,773	92
6,740	.....	.....	5,058	2,169	766,792	659,674	550,142	4,379	105,153	107,118	.....	.....	.....	
3,308	.....	.....	5,969	.....	551,280	518,542	473,918	.....	44,624	32,738	.....	.....	.....	
10,303	8,260	.....	13,937	313,708	1,811,983	1,666,698	1,366,257	100,521	199,920	145,285	.....	336,924	482,209	93
10,141	8,260	.....	13,873	313,708	1,639,716	1,498,639	1,203,723	100,521	194,395	141,077	.....	.....	.....	
162	.....	.....	64	.....	83,268	79,468	73,943	.....	5,525	3,800	.....	.....	.....	
.....	.....	.....	.....	.....	88,999	88,591	88,591	.....	.....	408	.....	.....	.....	
9,229	446	.....	16,230	157,919	1,361,701	988,872	810,978	99,375	78,519	372,829	132,119	.....	240,710	94
7,001	446	.....	8,760	157,919	774,605	504,865	382,762	99,375	22,728	269,740	.....	.....	.....	
2,228	.....	.....	7,470	.....	587,096	484,007	428,216	.....	55,791	103,089	.....	.....	.....	
26,407	247	424	22,509	371,936	1,640,666	1,461,538	1,021,115	245,554	194,869	179,128	.....	110,218	289,346	95
72,483	25,915	1,160	16,266	497,602	3,096,486	2,355,637	1,595,217	258,252	502,168	740,849	.....	411,857	1,152,706	96
70,559	25,915	1,160	16,266	497,602	2,463,107	1,751,714	1,031,544	258,252	461,918	711,393	.....	.....	.....	
1,924	.....	.....	.....	.....	633,379	603,923	563,673	.....	40,250	29,456	.....	.....	.....	
22,496	12,497	1,595	19,301	2,092	1,960,727	1,036,878	883,364	7,647	145,867	923,849	228,165	.....	695,684	97
14,682	12,497	1,131	9,864	2,092	1,376,479	537,369	406,475	7,647	123,247	839,110	.....	.....	.....	
7,814	.....	464	9,437	.....	584,248	499,509	476,889	.....	22,620	84,739	.....	.....	.....	
16,877	957	105	13,706	139,941	1,823,326	1,181,417	958,991	160,413	62,013	641,909	168,059	.....	473,850	98
6,635	957	.....	12,373	139,941	1,127,310	595,865	410,435	160,413	25,017	531,445	.....	.....	.....	
10,242	.....	105	1,333	.....	696,016	585,552	548,556	.....	36,996	110,464	.....	.....	.....	
32,208	33,953	1,830	9,902	231,555	1,689,578	1,267,335	1,085,144	98,687	83,504	422,243	.....	48,436	470,679	99
21,397	33,953	1,830	8,254	231,555	941,107	633,031	481,282	98,687	53,062	308,076	.....	.....	.....	
10,811	.....	.....	1,648	.....	748,471	634,304	603,862	.....	30,442	114,167	.....	.....	.....	
17,421	6,327	1,893	51,898	306,629	2,747,060	2,083,430	1,540,484	292,161	250,785	663,630	658,047	.....	5,583	100
52,682	1,442	7,625	58,162	368,596	2,370,158	1,898,966	1,399,045	125,425	374,496	471,192	101,798	.....	369,394	101
52,682	.....	5,131	33,875	34,775	2,059,845	1,620,609	1,374,837	54,690	191,082	439,236	.....	.....	.....	
.....	1,442	.....	127	.....	14,343	14,343	3,851	.....	10,492	.....	.....	.....	.....	
.....	.....	2,494	24,160	333,821	295,970	264,014	20,357	70,735	172,922	31,956	.....	.....	.....	
11,828	21,596	.....	39,300	408,251	1,666,920	1,298,531	865,027	196,933	236,571	368,389	47,321	.....	321,068	102
11,648	21,596	.....	38,106	408,251	1,516,259	1,152,681	719,177	196,933	236,571	363,578	.....	.....	.....	
180	.....	.....	1,194	.....	150,661	145,850	145,850	.....	.....	4,811	.....	.....	.....	
26,202	172	.....	1,204	.....	1,421,181	1,150,284	1,016,043	.....	134,241	270,897	189,390	.....	81,507	103
17,475	172	.....	250	.....	871,796	725,826	639,105	.....	86,721	145,970	.....	.....	.....	
2,193	.....	.....	.....	.....	488,475	368,239	338,171	.....	30,068	120,236	.....	.....	.....	
6,534	.....	.....	954	.....	60,910	56,219	38,767	.....	17,452	4,691	.....	.....	.....	
22,720	1,000	4,006	16,305	32,535	1,195,216	1,045,322	971,029	23,077	51,216	149,894	94,261	.....	55,633	104
8,359	1,000	6	7,014	32,535	573,653	530,012	478,699	23,077	28,236	43,641	.....	.....	.....	
14,361	.....	4,000	9,291	.....	621,563	515,310	492,330	.....	22,980	106,253	.....	.....	.....	
161,214	.....	.....	27,401	190,957	2,041,800	1,730,649	1,392,292	129,581	208,776	311,151	33,282	.....	277,869	105
8,609	3,525	7,892	55,272	200,185	2,658,376	1,803,420	1,466,613	106,152	230,655	854,956	334,263	.....	520,693	106
7,453	3,525	6,002	55,272	200,185	1,873,436	1,144,853	844,878	106,152	193,823	728,583	.....	.....	.....	
1,156	.....	1,890	.....	.....	784,940	658,567	621,735	.....	36,832	126,373	.....	.....	.....	

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

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.											
107	Binghamton, N. Y	$1,642,252	$1,244,945	$24,398	.....	$35,266	$619	$67,810	$5,950	$37,110	$273	$6,452
108	Tulsa, Okla	2,022,325	1,312,364	.....	.....	27,712	38,625	264,020	50,593	73,022	.....	.....
	City corporation	1,302,608	674,579	.....	.....	27,712	38,625	264,020	50,593	.....	.....	.....
	School district	719,717	637,785	.....	.....	.....	.....	.....	.....	73,022	.....	.....
109	Johnstown, Pa	1,122,388	829,099	.....	$35,846	65,493	247	21,623	33,976	46,328	.....	.....
	City corporation	618,431	403,648	.....	20,046	65,493	247	21,623	33,967	.....	.....	.....
	School district	503,957	425,451	.....	15,800	.....	.....	.....	9	46,328	.....	.....
110	Rockford, Ill	1,457,972	982,792	.....	.....	20,195	18,990	192,169	20,197	27,067	210	1,260
	City corporation	866,746	440,312	.....	.....	20,195	18,990	192,169	20,197	.....	210	1,260
	School district	514,819	468,751	.....	.....	.....	.....	.....	.....	27,067	.....	.....
	Park district	76,407	73,729	.....	.....	.....	.....	.....	.....	.....	.....	.....
111	Little Rock, Ark	990,337	599,049	.....	.....	44,983	3,839	177,965	35,604	38,833	.....	.....
	City corporation	502,194	186,371	.....	.....	44,983	3,839	153,476	35,602	.....	.....	.....
	School district	462,999	412,678	.....	.....	.....	.....	.....	2	38,833	.....	.....
	Sewer and street improvement	25,144	.....	.....	.....	.....	.....	24,489	.....	.....	.....	.....
112	Passaic, N. J	1,055,031	628,973	7,114	1,235	68,283	4,687	49,891	11,451	200,808	565	1,314
113	Pawtucket, R. I	1,747,769	1,139,648	.....	8,110	28,303	3,244	6,910	5,476	12,967	979	843
114	Saginaw, Mich	1,506,388	984,424	.....	.....	3,264	1,467	125,104	4,214	119,573	19,500	.....
	City corporation	1,052,819	679,109	.....	.....	3,264	1,467	125,104	4,214	.....	19,500	.....
	School district	453,569	305,315	.....	.....	.....	.....	.....	.....	119,573	.....	.....
115	Holyoke, Mass	2,585,450	1,118,340	198,091	22,880	146,503	513	8,404	6,140	15,572	1,813	.....
116	Altoona, Pa	1,009,497	610,812	.....	8,961	40,485	2,686	73,314	11,262	44,928	.....	2,630
	City corporation	640,990	312,565	.....	.....	40,485	2,686	73,314	11,262	.....	.....	.....
	School district	368,507	298,247	.....	8,961	.....	.....	.....	.....	44,928	.....	2,630
117	Mobile, Ala	1,146,421	380,490	.....	.....	105,813	9,317	77,083	47,976	272,506	3,569	.....
	City corporation	860,810	380,490	.....	.....	105,813	9,317	77,083	47,976	.....	.....	.....
	School district	285,611	.....	.....	.....	.....	.....	.....	.....	272,506	3,569	.....
118	Springfield, Ohio	1,297,328	806,362	2,430	.....	44,881	441	146,775	8,242	27,044	111	4,029
	City corporation	926,620	478,627	2,430	.....	44,881	441	146,775	8,242	.....	111	.....
	School district	370,708	327,735	.....	.....	.....	.....	.....	.....	27,044	.....	4,029
119	Springfield, Ill	1,559,524	1,081,242	.....	.....	18,516	1,802	54,592	7,007	69,438	290	1,239
	City corporation	802,730	411,160	.....	.....	18,516	1,795	52,288	6,898	.....	290	1,239
	School district	631,847	550,881	.....	.....	.....	.....	.....	100	69,438	.....	.....
	Pleasure driveway and park district.	124,947	119,201	.....	.....	.....	7	2,304	9	.....	.....	.....
120	New Britain, Conn	1,422,861	960,969	15,758	21,700	36,676	1,642	31,680	14,225	39,875	2,120	.....
121	Covington, Ky	989,901	548,042	.....	.....	79,986	1,566	24,784	8,986	82,213	70	.....
122	Chattanooga, Tenn	1,064,671	644,731	.....	.....	80,614	.....	53,766	11,536	184,092	300	.....
123	Davenport, Iowa	1,329,093	1,097,137	.....	.....	17,309	2,516	95,836	8,509	28,325	1,980	1,255
	City corporation	786,213	602,507	.....	.....	17,309	2,516	95,836	8,509	838	1,980	1,255
	School district	542,880	494,630	.....	.....	.....	.....	.....	.....	27,487	.....	.....
124	Lansing, Mich	1,484,955	743,229	.....	.....	3,373	2,050	171,213	5,610	75,188	.....	.....
	City corporation	1,096,189	442,973	.....	.....	3,373	2,050	171,213	5,610	.....	.....	.....
	School district	388,766	300,256	.....	.....	.....	.....	.....	.....	75,188	.....	.....
125	Berkeley, Calif	1,389,583	990,287	.....	.....	15,787	4,546	24,901	1,550	297,747	.....	.....
	City corporation	789,055	694,520	.....	.....	13,176	4,546	24,901	1,550	.....	.....	.....
	School district	600,528	295,767	.....	.....	2,611	.....	.....	.....	297,747	.....	.....
126	Chester, Pa	709,978	454,542	.....	16,515	29,625	12,104	103,034	20,454	33,960	.....	2,312
	City corporation	429,117	240,765	.....	.....	29,625	12,104	103,034	20,454	.....	.....	.....
	School district	280,861	213,777	.....	16,515	.....	.....	.....	.....	33,960	.....	2,312
127	Racine, Wis	1,312,204	642,687	36,476	.....	355,042	3,161	111,259	8,055	93,066	3,193	987
128	Lincoln, Nebr	1,682,292	1,104,255	.....	10,406	19,614	1,973	233,610	5,923	33,435	5,252	.....
	City corporation	991,144	450,119	.....	10,406	15,551	1,973	233,610	3,291	10,600	5,000	.....
	School district	671,237	634,225	.....	.....	4,063	.....	.....	2,632	22,835	252	.....
	Sanitary district	19,911	19,911	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.				For outlays.[1]				
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	(Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.														
$63,408	$110	$250	$19,955	$135,706	$1,722,333	$1,392,249	$1,168,315	$110,911	$113,023	$330,084	$80,081	.....	$250,003	107
24,776	5,660	555	25,210	199,788	2,541,825	1,238,404	941,498	133,405	163,501	1,303,421	519,500	.....	783,921	108
24,776	5,660	555	16,300	199,788	1,705,414	649,480	412,014	133,405	104,061	1,055,934	.....	.....	.....	
.....	.....	.....	8,910	.....	836,411	588,924	529,484	.....	59,440	247,487	.....	.....	.....	
55,530	9,171	490	23,813	772	1,221,682	942,828	880,962	734	61,132	278,854	99,294	.....	179,560	109
46,298	9,171	490	16,676	772	668,721	491,598	451,405	734	39,459	177,123	.....	.....	.....	
9,232	.....	.....	7,137	.....	552,961	451,230	429,557	.....	21,673	101,731	.....	.....	.....	
40,169	11,026	.....	1,443	142,454	1,493,480	1,109,716	933,152	77,145	99,419	383,764	35,508	.....	348,256	110
18,569	11,026	.....	1,364	142,454	841,079	557,423	407,410	77,145	72,868	283,656	.....	.....	.....	
19,001	.....	.....	.....	.....	596,827	512,963	493,737	.....	19,226	83,864	.....	.....	.....	
2,599	.....	.....	79	.....	55,574	39,330	32,005	.....	7,325	16,244	.....	.....	.....	
35,348	25,740	1,727	9,409	17,840	1,011,277	823,248	669,747	12,546	140,955	188,029	20,940	.....	167,089	111
33,080	25,740	460	803	17,840	491,706	486,511	384,589	12,546	89,376	5,195	.....	.....	.....	
2,119	.....	1,267	8,100	.....	443,812	295,028	279,094	.....	15,934	148,784	.....	.....	.....	
149	.....	.....	506	.....	75,759	41,709	6,064	.....	35,645	34,050	.....	.....	.....	
20,248	34,948	60	25,454	.....	1,364,179	1,075,303	907,414	.....	167,889	288,876	309,148	.....	[2] 20,272	112
29,672	33,379	590	76,716	400,932	1,759,704	1,510,799	1,026,148	162,512	322,139	248,905	11,935	.....	236,970	113
30,412	2,936	1,109	44,758	169,627	1,185,108	1,089,867	923,147	112,799	53,921	95,241	.....	$321,280	416,521	114
18,877	2,936	384	28,337	169,627	756,112	674,559	508,679	112,799	53,081	81,553	.....	.....	.....	
11,535	.....	725	16,421	.....	428,996	415,308	414,468	.....	840	13,688	.....	.....	.....	
47,894	.....	.....	43,888	975,412	2,527,160	2,283,619	1,325,624	785,834	172,161	243,541	.....	58,290	301,831	115
27,926	897	667	20,569	164,360	936,127	883,089	675,296	50,878	156,915	53,038	.....	73,370	126,408	116
14,185	897	667	20,569	164,360	550,217	497,179	311,560	50,878	134,741	53,038	.....	.....	.....	
13,741	.....	.....	.....	.....	385,910	385,910	363,736	.....	22,174	.....	.....	.....	.....	
21,273	11,062	1,489	19,495	196,348	1,029,618	820,975	554,165	98,565	168,245	208,643	.....	116,803	325,446	117
13,823	11,062	1,489	17,409	196,348	773,699	664,193	398,265	98,565	167,363	109,506	.....	.....	.....	
7,450	.....	.....	2,086	.....	255,919	156,782	155,900	.....	882	99,137	.....	.....	.....	
56,167	4,536	.....	44,176	152,134	1,171,436	994,810	748,028	94,983	151,799	176,626	.....	125,892	302,518	118
49,802	4,536	.....	38,641	152,134	801,053	641,303	420,855	94,983	125,465	159,750	.....	.....	.....	
6,365	.....	.....	5,535	.....	370,383	353,507	327,173	.....	26,334	16,876	.....	.....	.....	
22,261	14,891	220	9,980	278,046	1,697,476	1,179,394	910,758	196,558	72,078	518,082	137,952	.....	380,130	119
10,137	14,891	60	7,410	278,046	829,091	643,897	408,160	196,558	39,179	185,194	.....	.....	.....	
8,858	.....	.....	2,570	.....	797,410	467,812	440,044	.....	27,768	329,598	.....	.....	.....	
3,266	.....	160	.....	.....	70,975	67,685	62,554	.....	5,131	3,290	.....	.....	.....	
50,194	.....	1,641	28,724	217,657	1,285,660	1,139,520	933,428	62,279	143,813	146,140	.....	137,201	283,341	120
9,207	11,750	275	3,495	219,527	1,174,035	915,044	655,086	124,397	135,561	258,991	184,134	.....	74,857	121
57,803	7,675	1,393	14,012	8,749	1,153,907	930,751	728,086	5,741	196,924	223,156	89,236	.....	133,920	122
31,060	1,263	.....	22,136	21,767	1,983,098	1,061,103	971,012	1,579	88,512	921,995	654,005	.....	267,990	123
20,897	1,263	.....	11,536	21,767	912,477	550,389	503,213	1,579	45,597	362,088	.....	.....	.....	
10,163	.....	.....	10,600	.....	1,070,621	510,714	467,799	.....	42,915	559,907	.....	.....	.....	
50,474	.....	484	2,859	430,475	1,492,047	1,022,908	757,309	241,885	23,714	469,139	7,092	.....	462,047	124
37,345	.....	291	2,859	430,475	1,106,364	736,525	473,318	241,885	21,322	369,839	.....	.....	.....	
13,129	.....	193	.....	.....	385,683	286,383	283,991	.....	2,392	99,300	.....	.....	.....	
14,136	31,903	2,790	4,540	1,396	1,299,207	1,202,918	1,110,015	8,644	84,259	96,289	.....	90,376	186,665	125
12,283	31,903	240	4,540	1,396	652,914	587,971	518,981	8,644	60,346	64,943	.....	.....	.....	
1,853	.....	2,550	.....	.....	646,293	614,947	591,034	.....	23,913	31,346	.....	.....	.....	
14,668	1,814	.....	18,727	2,223	980,906	588,389	504,293	1,922	82,174	392,517	270,928	.....	121,589	126
4,888	1,814	.....	14,210	2,223	599,049	320,837	258,312	1,922	60,603	278,212	.....	.....	.....	
9,780	.....	.....	4,517	.....	381,857	267,552	245,981	.....	21,571	114,305	.....	.....	.....	
21,681	.....	65	14,122	22,410	1,099,091	853,191	791,316	18,099	43,776	245,900	.....	213,113	459,013	127
17,013	1,070	516	7,993	241,232	1,495,014	1,078,254	836,600	138,791	102,863	416,760	.....	187,278	604,038	128
10,540	1,070	.....	7,752	241,232	926,697	582,320	362,595	138,791	80,934	344,377	.....	.....	.....	
6,473	.....	516	241	.....	536,759	493,419	471,490	.....	21,929	43,340	.....	.....	.....	
.....	.....	.....	.....	.....	31,558	2,515	2,515	.....	.....	29,043	.....	.....	.....	

[1] Excess of payments for expenses and interest over revenue receipts.

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.												
129	Lancaster, Pa.	$784,065	$482,999	.....	$2,300	$32,863	$561	$5,596	$433	$39,764	.....	$1,241
	City corporation	485,616	239,168	.....	.....	32,863	561	5,596	433	.....	.....	.....
	School district	298,449	243,831	.....	2,300	.....	.....	.....	.....	39,764	.....	1,241
130	Haverhill, Mass.	1,482,483	834,176	$123,826	27,325	195,852	555	26,360	4,396	2,600	.....	.....
131	Augusta, Ga.	1,489,335	729,851	.....	.....	127,328	2,294	73,653	15,918	226,518	.....	2,019
	City corporation	1,254,827	729,851	.....	.....	127,328	2,294	73,653	15,918	.....	.....	2,019
	School district	234,508	.....	.....	.....	.....	.....	.....	.....	226,518	.....	.....
132	Macon, Ga.	1,212,746	435,943	.....	.....	140,860	1,676	12,057	39,451	221,816	.....	.....
	City corporation	986,465	435,943	.....	.....	140,860	1,676	12,057	39,451	.....	.....	.....
	School district	226,281	.....	.....	.....	.....	.....	.....	.....	221,816	.....	.....
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
133	Atlantic City, N. J.	$2,278,943	$1,228,127	$9,208	$561	$267,506	$2,915	$1,276	$6,054	$279,458	$728	$1,811
134	Tampa, Fla.	1,394,448	824,259	.....	.....	56,096	214	34,685	17,303	352,145	.....	675
	City corporation	1,037,935	824,259	.....	.....	56,096	214	34,685	17,303	.....	.....	675
	School district	356,513	.....	.....	.....	.....	.....	.....	.....	352,145	.....	.....
135	Gary, Ind.	1,317,516	1,045,025	.....	.....	12,458	9,010	150,446	10,449	58,902	8,838	734
	City corporation	759,243	552,012	.....	.....	12,458	9,010	150,446	10,449	.....	8,838	734
	School district	558,273	493,013	.....	.....	.....	.....	.....	.....	58,902	.....	.....
136	Topeka, Kans.	1,292,703	911,805	.....	.....	20,672	3,024	152,000	7,038	12,999	3,000	2,306
	City corporation	850,845	496,241	.....	.....	20,672	3,024	152,000	7,038	.....	3,000	.....
	School district	441,858	415,564	.....	.....	.....	.....	.....	.....	12,999	.....	2,306
137	Malden, Mass.	1,370,858	854,326	63,047	24,800	136,771	1,918	42,369	1,328	2,441	7,962	.....
138	Huntington, W. Va.	990,060	849,670	.....	8,030	5,724	2,044	50,763	20,678	21,000	.....	.....
	City corporation	437,155	322,066	.....	8,030	5,724	2,044	50,763	20,678	.....	.....	.....
	School district	552,905	527,604	.....	.....	.....	.....	.....	.....	21,000	.....	.....
139	East Orange, N. J.	1,488,393	906,373	.....	7,211	18,592	3,410	52,494	1,298	178,812	586	1,599
140	Niagara Falls, N. Y.	2,069,531	1,316,749	28,257	.....	240,375	2,221	165,802	14,241	27,554	165	3,073
141	Kalamazoo, Mich.	1,093,347	786,012	.....	.....	3,759	2,192	80,243	3,194	71,832	.....	.....
	City corporation	671,289	440,947	.....	.....	3,759	2,192	80,243	3,194	.....	.....	.....
	School district	422,058	345,065	.....	.....	.....	.....	.....	.....	71,832	.....	.....
142	Bay City, Mich.	1,224,925	769,348	.....	.....	459	124	60,201	2,305	100,252	.....	.....
	City corporation	846,910	500,868	.....	.....	459	124	60,201	2,101	1,193	.....	.....
	School district	378,015	268,480	.....	.....	.....	.....	.....	204	99,059	.....	.....
143	York, Pa.	613,545	454,658	.....	10,500	25,562	2,543	21,202	2,635	38,444	.....	.....
	City corporation	367,503	260,993	.....	5,200	25,562	2,543	21,202	2,635	.....	.....	.....
	School district	246,042	193,665	.....	5,300	.....	.....	.....	.....	38,444	.....	.....
144	Roanoke, Va.	778,989	567,121	.....	7,958	84,637	6,570	2,068	12,486	26,864	30,000	.....
145	Jackson, Mich.	1,062,125	662,893	.....	.....	14,814	1,097	96,401	3,366	66,984	1,000	.....
	City corporation	716,056	394,855	.....	.....	14,814	1,097	96,401	3,366	.....	1,000	.....
	School district	346,069	268,038	.....	.....	.....	.....	.....	.....	66,984	.....	.....
146	McKeesport, Pa.	990,214	607,971	.....	10,188	29,115	191	30,152	19,459	32,117	949	.....
	City corporation	628,800	309,938	.....	.....	29,115	191	30,152	19,459	.....	825	.....
	School district	361,414	298,033	.....	10,188	.....	.....	.....	.....	32,117	124	.....
147	Quincy, Mass.	1,655,260	1,051,668	66,319	22,172	132,589	4,893	56,086	6,891	14,873	.....	.....
148	Newton, Mass.	2,164,623	1,103,663	134,400	20,136	448,598	503	87,595	2,361	35,173	.....	.....
149	Charlotte, N. C.	833,775	381,131	.....	10,493	50,935	13,818	81,519	9,038	79,161	.....	.....
150	Elmira, N. Y.	1,098,086	730,737	15,717	.....	26,607	749	66,127	4,743	25,194	296	936
151	Cedar Rapids, Iowa	1,079,473	848,324	.....	.....	3,050	4,027	21,998	8,216	22,560	517	866
	City corporation	627,837	427,902	.....	.....	3,050	4,027	21,998	8,216	.....	517	866
	School district	451,636	420,422	.....	.....	.....	.....	.....	.....	22,560	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.														
$10,105	$3,000	.....	$11,543	$193,660	$814,390	$686,566	$504,273	$120,270	$62,023	$127,824	$30,325	.....	$97,499	129
3,946	3,000	.....	6,389	193,660	472,808	419,984	266,491	120,270	33,223	52,824	.....	.....	.....	
6,159	.....	.....	5,154	.....	341,582	266,582	237,782	.....	28,800	75,000	.....	.....	.....	
68,491	.....	.....	51,183	147,719	1,420,368	1,234,329	1,042,556	78,660	113,113	186,039	.....	$62,115	248,154	130
103,751	16,688	$2,984	4,989	183,342	1,614,415	1,089,720	845,575	80,771	163,374	524,695	125,080	.....	399,615	131
98,072	16,688	2,984	2,678	183,342	1,296,991	880,071	648,050	80,771	151,250	416,920	.....	.....	.....	
5,679	.....	.....	2,311	.....	317,424	209,649	197,525	.....	12,124	107,775	.....	.....	.....	
70,355	13,093	1,355	10,639	265,501	1,249,401	995,022	785,824	123,524	85,674	254,379	36,655	.....	217,724	132
65,890	13,093	1,355	10,639	265,501	1,060,144	812,948	604,866	123,524	84,558	247,196	.....	.....	.....	
4,465	.....	.....	.....	.....	189,257	182,074	180,958	.....	1,116	7,183	.....	.....	.....	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.														
$25,940	$45,977	$2,021	$175,249	$232,112	$2,360,589	$2,218,983	$1,593,930	$120,240	$504,813	$141,606	$81,646	.....	$59,960	133
54,763	10,092	6,835	30,594	6,787	1,139,174	1,083,669	885,721	4,245	193,703	55,505	.....	$255,274	310,779	134
54,669	10,092	5,630	27,525	6,787	856,030	803,214	635,439	4,245	163,530	52,816	.....	.....	.....	
94	.....	1,205	3,069	.....	283,144	280,455	250,282	.....	30,173	2,689	.....	.....	.....	
14,401	.....	.....	6,718	535	1,223,829	918,810	884,097	600	34,113	305,019	.....	93,687	398,706	135
8,667	.....	.....	6,094	535	739,001	505,001	490,768	600	13,633	234,000	.....	.....	.....	
5,734	.....	.....	624	.....	484,828	413,809	393,329	.....	20,480	71,019	.....	.....	.....	
31,046	9,180	.....	22,902	116,731	1,092,675	930,183	715,768	102,600	111,815	162,492	.....	200,028	362,520	136
21,994	9,180	.....	20,965	116,731	672,642	539,336	343,180	102,600	93,556	133,306	.....	.....	.....	
9,052	.....	.....	1,937	.....	420,033	390,847	372,588	.....	18,259	29,186	.....	.....	.....	
58,250	.....	400	40,665	136,581	1,423,596	1,248,806	1,004,108	79,919	164,779	174,790	52,738	.....	122,052	137
4,467	4,600	.....	4,634	18,450	882,095	759,717	648,580	7,596	103,541	122,378	.....	107,965	230,343	138
1,724	4,600	.....	3,076	18,450	408,044	368,650	301,658	7,596	59,396	39,394	.....	.....	.....	
2,743	.....	.....	1,558	.....	474,051	391,067	346,922	.....	44,145	82,984	.....	.....	.....	
26,018	10,183	435	41,386	239,996	1,423,951	1,184,256	931,060	64,617	188,579	239,695	.....	64,442	304,137	139
72,472	1,613	6	14,401	182,602	1,594,271	1,168,788	913,946	74,338	180,504	425,483	.....	475,260	900,743	140
37,150	.....	.....	8,523	100,442	811,520	760,210	623,404	68,894	67,912	51,310	.....	281,827	333,137	141
32,902	.....	.....	7,610	100,442	443,069	408,975	294,580	68,894	45,501	34,094	.....	.....	.....	
4,248	.....	.....	913	.....	368,451	351,235	328,824	.....	22,411	17,216	.....	.....	.....	
43,572	6,347	30	14,360	227,927	1,046,074	891,448	679,394	165,373	46,681	154,626	.....	178,851	333,477	142
37,160	6,347	30	10,500	227,927	706,730	558,242	349,608	165,373	43,261	148,488	.....	.....	.....	
6,412	.....	.....	3,860	.....	339,344	333,206	329,786	.....	3,420	6,138	.....	.....	.....	
15,117	20,029	.....	22,855	.....	601,615	509,034	445,988	.....	63,046	92,581	.....	11,930	104,511	143
10,650	20,029	.....	18,689	.....	314,722	274,677	225,079	.....	49,598	40,045	.....	.....	.....	
4,467	.....	.....	4,166	.....	286,893	234,357	220,909	.....	13,448	52,536	.....	.....	.....	
10,105	9,602	6	13,208	8,364	732,555	574,993	474,771	2,505	97,717	157,562	.....	46,434	203,996	144
91,947	.....	1,592	24,654	97,377	1,418,021	895,055	728,402	85,279	81,374	522,966	355,896	.....	167,070	145
86,921	.....	1,302	18,923	97,377	887,745	627,854	488,131	85,279	54,444	259,891	.....	.....	.....	
5,026	.....	290	5,731	.....	530,276	267,201	240,271	.....	26,930	263,075	.....	.....	.....	
19,729	72	3,064	14,037	223,170	922,403	886,108	659,479	162,964	63,665	36,295	.....	67,811	104,106	146
3,281	72	3,064	9,533	223,170	585,342	549,825	347,116	162,964	39,745	35,517	.....	.....	.....	
16,448	.....	.....	4,504	.....	337,061	336,283	312,363	.....	23,920	778	.....	.....	.....	
35,314	.....	833	19,962	243,660	1,452,939	1,282,681	1,026,693	77,640	178,348	170,258	.....	202,321	372,579	147
70,870	.....	.....	88,675	172,649	1,888,745	1,801,211	1,468,811	74,170	258,230	87,534	.....	275,878	363,412	148
12,723	.....	277	655	194,025	855,252	707,090	459,021	114,950	133,119	148,162	21,477	.....	126,685	149
10,233	2,183	.....	10,974	203,590	958,155	917,942	695,840	108,766	113,336	40,213	.....	139,931	180,144	150
16,994	.....	.....	10,157	142,764	1,003,859	855,759	704,416	96,772	54,571	148,100	.....	75,614	223,714	151
11,592	.....	.....	6,905	142,764	527,926	428,078	295,877	96,772	35,429	99,848	.....	.....	.....	
5,402	.....	.....	3,252	.....	475,933	427,681	408,539	.....	19,142	48,252	.....	.....	.....	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
152	Pasadena, Calif.	$1,918,931	$1,014,463	.....	.....	$8,442	$5,793	$27,476	$5,428	$217,681	$6,421	.....
	City corporation	1,268,046	586,552	.....	.....	7,245	5,793	27,476	5,278	.....	6,305	.....
	School district	650,885	427,911	.....	.....	1,197	.....	.....	150	217,681	116	.....
153	New Castle, Pa.	720,936	568,404	.....	$11,592	19,604	1,870	40,723	17,808	28,235	.....	.....
	City corporation	383,269	283,345	.....	.....	19,604	1,870	40,723	17,747	.....	.....	.....
	School district	337,667	285,059	.....	11,592	.....	.....	.....	61	28,235	.....	.....
154	Fresno, Calif.	1,360,110	638,632	.....	.....	133,299	2,947	262,317	8,992	253,742	138	$1,600
	City corporation	847,918	385,168	.....	.....	132,496	2,947	262,317	8,992	.....	47	1,600
	School district	512,192	253,464	.....	.....	803	.....	.....	.....	253,742	91	.....
155	Galveston, Tex.	1,465,699	747,085	.....	.....	3,543	7,604	8,057	2,735	216,466	21,455	.....
156	Pueblo, Colo.	1,145,542	665,860	.....	.....	12,625	3,699	94,915	8,292	52,801	.....	.....
	City corporation	824,470	408,362	.....	.....	12,625	3,699	94,915	8,292	.....	.....	.....
	School district	321,072	257,498	.....	.....	.....	.....	.....	.....	52,801	.....	.....
157	Montgomery, Ala.	941,877	286,557	.....	.....	171,849	7,184	126,740	32,755	92,576	.....	.....
158	Woonsocket, R. I.	905,699	567,572	.....	5,230	29,104	1,785	19,721	1,034	9,811	1,262	993
159	Salem, Mass.	1,452,610	914,951	$75,362	18,590	130,245	397	13,073	2,697	1,069	85,960	.....
160	Decatur, Ill.	846,391	542,518	.....	.....	9,447	1,896	118,804	6,259	20,146	184	874
	City corporation	484,657	224,105	.....	.....	9,447	1,896	118,804	6,259	.....	184	874
	School district	361,734	318,413	.....	.....	.....	.....	.....	.....	20,146	.....	.....
161	Highland Park, Mich.	1,911,694	1,272,674	.....	.....	5,357	941	229,958	9,060	51,923	75,065	943
	City corporation	1,201,711	624,734	.....	.....	5,357	941	229,958	9,060	.....	75,065	943
	School district	709,983	647,940	.....	.....	.....	.....	.....	.....	51,923	.....	.....
162	Wheeling, W. Va.	884,049	587,907	.....	6,566	19,169	3,024	2,613	17,020	19,257	.....	3,760
	City corporation	523,065	256,341	.....	6,566	19,169	3,024	2,613	17,020	.....	.....	.....
	School district	360,984	331,566	.....	.....	.....	.....	.....	.....	19,257	.....	3,760
163	Chelsea, Mass.	1,195,633	750,171	91,769	19,098	73,501	1,779	16,888	3,189	285	.....	.....
164	Shreveport, La.	914,133	436,546	.....	4,033	61,682	3,831	35,113	37,469	31,596	404	868
	City corporation	764,741	336,179	.....	.....	61,682	3,831	35,113	27,123	.....	300	868
	School district	149,392	100,367	.....	4,033	.....	.....	.....	10,346	31,596	104	.....
165	Butte, Mont.	1,632,376	747,519	.....	24,234	237,513	5,932	262,732	27,171	281,538	115	.....
	City corporation	931,836	467,759	.....	24,234	106,453	5,932	262,732	27,171	.....	115	.....
	School district	700,540	279,760	.....	.....	131,060	.....	.....	.....	281,538	.....	.....
166	Mount Vernon, N. Y.	1,313,791	1,111,481	6,624	.....	47,556	1,028	57,403	3,612	34,590	417	6,951
	City corporation	817,495	663,993	6,624	.....	47,556	1,028	57,403	3,612	.....	417	2,533
	School district	496,296	447,488	.....	.....	.....	.....	.....	.....	34,590	.....	4,418
167	Winston-Salem, N. C.	862,643	495,797	.....	10,902	17,238	3,438	96,190	15,656	47,000	.....	.....
168	Lexington, Ky.	841,044	541,308	.....	.....	116,265	924	87,813	7,174	51,019	225	.....
169	Fitchburg, Mass.	1,267,883	773,799	118,322	22,017	81,282	377	21,929	3,781	1,679	284	.....
170	Perth Amboy, N. J.	1,134,667	528,882	2,324	822	71,255	433	105,756	11,125	106,344	78	578
171	Portsmouth, Va.	495,272	301,698	.....	1,797	61,095	2,778	.....	7,338	24,231	.....	.....
172	Pittsfield, Mass.	1,091,202	719,773	63,594	20,398	95,301	279	33,205	2,910	1,639	.....	.....
173	Lima, Ohio	809,264	403,353	971	.....	35,817	261	122,041	7,873	16,870	.....	.....
	City corporation	584,563	214,688	971	.....	35,817	261	122,041	7,873	.....	.....	.....
	School district	224,701	188,665	.....	.....	.....	.....	.....	.....	16,870	.....	.....
174	Superior, Wis.	949,940	525,831	101,221	.....	103,956	1,375	107,652	35,857	39,568	14,337	1,201
175	West Hoboken, N. J.	823,823	480,717	10,581	1,055	50,421	2,075	72,325	1,097	167,758	.....	1,157
176	Springfield, Mo.	614,123	430,310	.....	7,552	68,686	13,731	24,455	10,663	34,383	2,250	.....
	City corporation	357,113	217,971	.....	7,552	68,686	13,731	24,455	10,663	.....	2,250	.....
	School district	257,010	212,339	.....	.....	.....	.....	.....	.....	34,383	.....	.....
177	Everett, Mass.	1,170,515	835,044	73,381	18,494	34,301	794	1,953	1,026	2,299	2,700	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	For expenses and interest.				For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
						Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.														
$41,239	$6,628	1$,143	$7,110	$577,107	$1,806,648	$1,580,525	$1,173,431	$296,654	$110,440	$226,123	.....	$112,283	$338,406	152
37,415	6,628	1,143	7,104	577,107	1,202,558	1,038,989	663,197	296,654	79,138	163,569	.....	.....	.....	
3,824	.....	.....	6	.....	604,090	541,536	510,234	.....	31,302	62,554	.....	.....	.....	
17,963	4,861	.....	7,954	1,922	723,395	573,358	535,519	877	36,962	150,037	$2,459	.....	147,578	153
6,742	4,861	.....	6,455	1,922	423,331	307,511	286,595	877	20,039	115,820	.....	.....	.....	
11,221	.....	.....	1,499	.....	300,064	265,847	248,924	.....	16,923	34,217	.....	.....	.....	
49,256	6,113	670	87	2,317	1,319,464	860,880	795,936	3,404	61,540	458,584	.....	40,646	499,230	154
45,164	6,113	670	87	2,317	816,701	459,636	421,972	3,404	34,260	357,065	.....	.....	.....	
4,092	.....	.....	.....	.....	502,763	401,244	373,964	.....	27,280	101,519	.....	.....	.....	
198,313	10,452	.....	39,346	210,643	1,333,454	1,129,636	741,313	115,876	272,447	203,818	.....	132,245	336,063	155
15,807	5,995	.....	4,064	281,484	1,418,377	946,022	593,388	187,493	165,141	472,355	272,835	.....	199,520	156
5,034	5,995	.....	4,064	281,484	1,008,995	641,557	312,796	187,493	141,268	367,438	.....	.....	.....	
10,773	.....	.....	.....	.....	409,382	304,465	280,592	.....	23,873	104,917	.....	.....	.....	
49,726	.....	2,761	13,006	158,723	954,475	841,969	575,536	69,045	197,388	112,506	12,598	.....	99,908	157
22,864	23,602	144	62,952	159,625	1,169,628	893,479	613,855	61,820	217,804	276,149	263,929	.....	12,220	158
51,316	50	2,106	16,721	140,073	1,305,895	1,165,992	934,633	86,918	144,441	139,903	.....	146,715	286,618	159
14,150	.....	22	26,887	105,204	671,665	647,374	503,091	72,190	72,093	24,291	.....	174,726	199,017	160
3,499	.....	22	14,363	105,204	405,469	381,178	260,112	72,190	48,876	24,291	.....	.....	.....	
10,651	.....	.....	12,524	.....	266,196	266,196	242,979	.....	23,217	.....	.....	.....	.....	
49,165	.....	.....	33,060	183,548	2,117,193	1,422,728	1,043,965	96,995	281,768	694,465	205,499	.....	488,966	161
40,612	.....	.....	31,493	183,548	1,163,818	724,207	458,274	96,995	168,938	439,611	.....	.....	.....	
8,553	.....	.....	1,567	.....	953,375	698,521	585,691	.....	112,830	254,854	.....	.....	.....	
8,708	9,155	2,534	17,869	186,467	898,013	820,369	662,328	111,963	46,078	77,644	13,964	.....	63,680	162
5,387	9,155	2,534	14,789	186,467	559,815	491,191	339,575	111,963	39,653	68,624	.....	.....	.....	
3,321	.....	.....	3,080	.....	338,198	329,178	322,753	.....	6,425	9,020	.....	.....	.....	
55,476	5,640	334	38,278	139,225	1,121,957	1,036,860	808,827	34,529	193,504	85,097	.....	73,676	158,773	163
79,792	1,481	4,254	13,670	203,394	926,866	798,543	559,718	114,350	124,475	128,323	12,733	.....	115,590	164
78,992	1,481	3,129	12,649	203,394	765,330	679,492	452,016	114,350	113,126	85,838	.....	.....	.....	
800	.....	1,125	1,021	.....	161,536	119,051	107,702	.....	11,349	42,485	.....	.....	.....	
16,315	19,181	4,639	5,487	.....	1,640,851	1,423,043	1,310,424	.....	112,619	217,808	8,475	.....	209,333	165
12,772	19,181	.....	5,487	.....	1,021,284	841,539	737,184	.....	104,355	179,745	.....	.....	.....	
3,543	.....	4,639	.....	.....	619,567	581,504	573,240	.....	8,264	38,063	.....	.....	.....	
24,040	3,743	.....	16,346	.....	1,310,770	1,180,729	977,083	.....	203,646	130,041	.....	3,021	133,062	166
17,027	3,743	.....	13,559	.....	801,112	694,044	534,662	.....	159,382	107,068	.....	.....	.....	
7,013	.....	.....	2,787	.....	509,658	486,685	442,421	.....	44,264	22,973	.....	.....	.....	
49,976	.....	.....	6,058	120,388	1,042,660	625,505	401,440	93,663	130,402	417,155	180,017	.....	237,138	167
11,388	350	2,142	16,938	5,498	810,587	672,571	580,569	2,519	89,483	138,016	.....	30,457	168,473	168
86,504	231	1,386	33,134	123,158	1,190,703	1,093,272	902,957	74,341	115,974	97,431	.....	77,180	174,611	169
12,763	4,613	.....	19,102	270,592	1,168,375	944,722	601,059	173,003	170,660	223,653	33,708	.....	189,945	170
9,199	8,154	69,097	1,340	8,545	670,492	479,943	365,257	10,130	104,556	190,549	175,220	.....	15,329	171
26,297	2,963	.....	1,548	123,295	944,576	887,255	736,305	23,259	127,691	57,321	.....	146,626	203,947	172
21,987	.....	2,936	60,423	136,732	1,261,861	636,516	427,694	76,033	132,789	625,345	452,597	.....	172,748	173
15,868	.....	.....	50,312	136,732	808,138	409,587	229,863	76,033	103,691	398,551	.....	.....	.....	
6,119	.....	2,936	10,111	.....	453,723	226,929	197,831	.....	29,098	226,794	.....	.....	.....	
9,747	718	73	8,404	.....	1,082,827	875,560	810,525	.....	65,035	207,267	132,887	.....	74,380	174
7,023	19,712	.....	9,902	.....	621,439	599,644	528,558	.....	71,086	21,795	.....	202,384	224,179	175
7,913	1,000	1,500	6,684	4,996	558,043	497,244	481,405	5,525	10,314	60,799	.....	56,080	116,879	176
2,593	1,000	1,500	1,716	4,996	310,455	259,633	244,234	5,525	9,874	50,822	.....	.....	.....	
5,320	.....	.....	4,968	.....	247,588	237,611	237,171	.....	440	9,977	.....	.....	.....	
32,896	100	.....	25,468	142,059	1,065,962	946,682	734,936	49,968	161,778	119,280	.....	104,553	223,833	177

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
178	Dubuque, Iowa	$1,187,652	$987,149	.....	.....	$2,327	$49	$84,054	$1,522	$14,272	$150	$993
	City corporation	947,475	763,208	.....	.....	2,327	49	84,054	1,522	.....	150	993
	School district	240,177	223,941	.....	.....	.....	.....	.....	.....	14,272	.....	.....
179	Hamilton, Ohio	1,082,461	519,986	$305	.....	39,077	714	100,635	6,822	17,583	502	1,742
	City corporation	842,018	306,310	305	.....	39,077	714	100,635	6,822	.....	502	.....
	School district	240,443	213,676	.....	.....	.....	.....	.....	.....	17,583	.....	1,742
180	Stockton, Calif	1,573,672	746,833	.....	.....	72,646	1,315	498,567	11,147	190,422	.....	2,016
	City corporation	1,094,847	449,036	.....	.....	72,059	1,315	498,567	11,147	11,000	.....	2,016
	School district	478,825	297,797	.....	.....	587	.....	.....	.....	179,422	.....	.....
181	San Jose, Calif	750,851	427,509	.....	.....	51,535	450	21,833	5,922	199,817	.....	848
	City corporation	431,273	311,678	.....	.....	50,454	450	21,833	5,922	.....	.....	848
	School district	319,578	115,831	.....	.....	1,081	.....	.....	.....	199,817	.....	.....
182	Kenosha, Wis	1,418,282	629,670	10,569	.....	399,368	6,005	161,359	11,492	43,270	12,096	696
183	Charleston, W. Va	840,612	684,852	.....	$5,955	19,567	6,278	37,381	19,337	16,542	.....	.....
	City corporation	470,265	353,640	.....	5,955	19,567	6,278	37,381	19,337	.....	.....	.....
	School district	370,347	331,212	.....	.....	.....	.....	.....	.....	16,542	.....	.....
184	Jamestown, N. Y	1,192,013	710,206	22,405	.....	31,936	2,336	75,965	8,255	27,033	.....	2,559
	City corporation	841,742	399,692	15,865	.....	31,936	2,336	75,965	8,255	.....	.....	934
	School district	328,940	289,183	6,540	.....	.....	.....	.....	.....	27,033	.....	1,625
	County supervisors' fund	21,331	21,331	.....	.....	.....	.....	.....	.....	.....	.....	.....
185	Joliet, Ill	1,149,254	656,468	.....	.....	152,941	4,877	188,171	3,822	19,889	759	851
	City corporation	682,817	216,067	.....	.....	152,941	4,877	188,171	3,822	.....	759	851
	School district	466,437	440,401	.....	.....	.....	.....	.....	.....	19,889	.....	.....
186	Waco, Tex	1,161,165	778,502	.....	.....	10,233	2,051	430	13,519	61,774	50	.....
187	Taunton, Mass	1,252,615	572,489	121,288	18,169	84,454	393	19,538	1,976	1,971	.....	.....
188	Madison, Wis	1,492,584	767,460	8,264	.....	184,597	4,950	289,968	3,344	60,472	604	772
189	Columbia, S. C	820,002	378,860	.....	10,120	86,633	1,337	33,110	27,985	27,758	200	.....
	City corporation	685,438	278,178	.....	5,783	86,633	1,271	33,110	27,985	.....	.....	.....
	School district	134,564	100,682	.....	4,337	.....	66	.....	.....	27,758	200	.....
190	Brookline, Mass	2,116,772	1,014,047	130,203	11,290	741,792	421	26,258	413	2,270	.....	.....
191	Lorain, Ohio	920,838	543,093	50	.....	41,377	1,628	115,371	8,233	15,604	.....	417
	City corporatoin	654,154	296,952	50	.....	41,377	1,628	115,371	8,158	.....	.....	417
	School district	266,684	246,141	.....	.....	.....	.....	.....	75	15,604	.....	.....
192	Auburn, N. Y	1,102,633	779,408	9,693	.....	61,917	250	62,437	671	23,555	497	3,260
193	Quincy, Ill	796,934	550,284	.....	.....	58,144	3,194	9,198	3,274	21,400	65	482
	City corporation	447,454	228,300	.....	.....	58,144	3,194	9,198	3,274	.....	25	482
	School district	349,480	321,984	.....	.....	.....	.....	.....	.....	21,400	40	.....
194	Williamsport, Pa	569,387	421,575	.....	16,450	35,030	552	33,344	3,607	23,547	.....	2,161
	City corporation	331,307	227,706	.....	9,150	35,030	552	33,344	3,607	.....	.....	.....
	School district	238,080	193,869	.....	7,300	.....	.....	.....	.....	23,547	.....	2,161
195	Aurora, Ill	819,468	510,801	.....	.....	47,798	177	92,242	3,668	24,221	.....	576
	City corporation	540,096	264,553	.....	.....	47,798	177	92,242	3,668	.....	.....	576
	School district	279,372	246,248	.....	.....	.....	.....	.....	.....	24,221	.....	.....
196	Council Bluffs, Iowa	828,409	575,417	.....	4,548	3,810	1,014	32,128	4,375	27,235	49	494
	City corporation	522,320	299,628	.....	4,548	3,810	1,014	32,128	4,375	4,235	49	494
	School district	306,089	275,789	.....	.....	.....	.....	.....	.....	23,000	.....	.....
197	New Rochelle, N. Y	1,430,327	1,233,733	11,298	.....	38,114	1,442	59,921	1,951	21,418	559	2,057
198	Waterloo, Iowa	816,544	633,472	.....	7,635	4,059	482	22,170	13,899	15,830	66	561
	City corporation	479,332	314,623	.....	7,635	4,059	482	22,170	13,899	1,800	66	561
	School district	337,212	318,849	.....	.....	.....	.....	.....	.....	14,030	.....	.....
199	Battle Creek, Mich	953,302	700,762	.....	.....	5,716	216	51,532	6,418	54,913	.....	.....
	City corporation	551,487	369,387	.....	.....	5,716	216	51,532	6,418	.....	.....	.....
	School district	401,815	331,375	.....	.....	.....	.....	.....	.....	54,913	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	For expenses and interest. Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.														
$3,534	.....	$130	$4,974	$88,498	$746,371	$660,074	$506,066	$79,676	$74,332	$86,297	.....	$441,281	$527,578	178
2,432	.....	50	4,252	88,438	556,063	471,770	322,336	79,669	69,765	84,293	.....	.....	.....	
1,102	.....	80	722	60	190,308	188,304	183,730	7	4,567	2,004	.....	.....	.....	
8,599	.....	10	11,820	374,666	1,089,540	944,487	476,440	347,192	120,855	145,053	$7,079	.....	137,974	179
3,397	.....	10	9,580	374,666	863,868	721,796	280,697	347,192	93,907	142,072	.....	.....	.....	
5,202	.....	.....	2,240	.....	225,672	222,691	195,743	.....	26,948	2,981	.....	.....	.....	
13,244	$9,449	405	6,385	21,243	1,639,155	932,962	852,756	10,369	69,837	706,193	65,483	.....	640,710	180
12,335	9,449	405	6,275	21,243	1,212,678	536,654	490,353	10,369	35,932	676,024	.....	.....	.....	
909	.....	.....	110	.....	426,477	396,308	362,403	.....	33,905	30,169	.....	.....	.....	
36,231	3,045	.....	3,600	61	743,881	662,613	617,930	.....	44,683	81,268	.....	6,970	88,238	181
33,382	3,045	.....	3,600	61	396,082	333,673	302,256	.....	31,417	62,409	.....	.....	.....	
2,849	.....	.....	.....	.....	347,799	328,940	315,674	.....	13,266	18,859	.....	.....	.....	
13,217	600	299	12,008	117,633	1,088,757	674,310	571,208	65,589	37,513	414,447	.....	329,525	743,972	182
13,365	1,270	544	25,297	10,224	781,993	593,470	507,482	6,628	79,360	188,523	.....	58,619	247,142	183
6,158	1,270	544	9,911	10,224	362,374	298,012	251,534	6,628	39,850	64,362	.....	.....	.....	
7,207	.....	.....	15,386	.....	419,619	295,458	255,948	.....	39,510	124,161	.....	.....	.....	
49,418	2,500	.....	1,050	258,350	1,145,649	896,358	654,479	142,581	99,298	249,291	.....	46,364	295,655	184
45,234	2,500	.....	675	258,350	831,738	601,179	380,342	142,581	78,256	230,559	.....	.....	.....	
4,184	.....	.....	375	.....	292,580	273,848	252,806	.....	21,042	18,732	.....	.....	.....	
.....	.....	.....	.....	.....	21,331	21,331	21,331	.....	.....	.....	.....	.....	.....	
11,996	2,500	230	7,905	98,845	1,024,364	703,113	555,662	92,966	54,485	321,251	.....	124,890	446,141	185
5,870	2,500	209	7,905	98,845	622,450	417,864	279,024	92,966	45,874	204,586	.....	.....	.....	
6,126	.....	21	.....	.....	401,914	285,249	276,638	.....	8,611	116,665	.....	.....	.....	
21,493	510	110	38,901	233,592	1,257,971	1,033,341	698,249	172,526	162,566	224,630	96,806	.....	127,824	186
46,825	808	.....	49,645	335,049	1,402,780	1,121,994	664,948	320,951	136,095	280,786	150,165	.....	130,621	187
19,863	.....	.....	19,589	132,701	1,450,040	935,458	733,940	79,332	122,186	514,582	.....	42,544	557,126	188
9,453	48	275	7,145	237,078	879,936	731,693	481,399	128,532	121,762	148,243	59,934	.....	88,309	189
8,076	48	275	7,001	237,078	759,603	612,114	376,439	128,532	107,143	147,489	.....	.....	.....	
1,377	.....	.....	144	.....	120,333	119,579	104,960	.....	14,619	754	.....	.....	.....	
47,348	100	985	5,897	135,748	1,786,920	1,684,915	1,398,141	100,683	186,091	102,005	.....	329,852	431,857	190
14,231	300	426	14,996	165,112	939,279	751,954	521,943	98,250	131,761	187,325	18,441	.....	168,884	191
10,485	300	426	13,878	165,112	677,881	490,556	284,313	98,250	107,993	187,325	.....	.....	.....	
3,746	.....	.....	1,118	.....	261,398	261,398	237,630	.....	23,768	.....	.....	.....	.....	
16,334	.....	88	16,096	128,427	967,822	815,620	670,186	89,305	56,129	152,202	.....	134,811	287,013	192
9,081	14,175	408	2,602	124,627	619,563	560,087	479,677	61,831	18,579	59,476	.....	177,371	236,847	193
4,162	14,175	408	1,465	124,627	375,362	319,645	247,735	61,831	10,079	55,717	.....	.....	.....	
4,919	.....	.....	1,137	.....	244,201	240,442	231,942	.....	8,500	3,759	.....	.....	.....	
14,966	.....	.....	7,156	10,999	623,798	447,741	422,714	700	24,327	176,057	54,411	.....	121,646	194
7,002	.....	.....	3,917	10,999	368,882	233,223	219,519	700	13,004	135,659	.....	.....	.....	
7,964	.....	.....	3,239	.....	254,916	214,518	203,195	.....	11,323	40,398	.....	.....	.....	
15,027	8,605	.....	2,305	114,048	730,740	635,934	481,284	102,283	52,367	94,806	.....	88,728	183,534	195
6,124	8,605	.....	2,305	114,048	442,153	397,037	257,365	102,283	37,389	45,116	.....	.....	.....	
8,903	.....	.....	.....	.....	288,587	238,897	223,919	.....	14,978	49,690	.....	.....	.....	
11,137	3,823	8	7,896	156,475	738,809	624,240	486,919	87,850	49,471	114,569	.....	89,600	204,169	196
4,512	3,823	8	7,221	156,475	434,442	340,954	211,378	87,850	41,726	93,488	.....	.....	.....	
6,625	.....	.....	675	.....	304,367	283,286	275,541	.....	7,745	21,081	.....	.....	.....	
42,854	4,114	.....	10,786	2,080	1,297,728	1,118,386	946,722	1,388	170,276	179,342	.....	132,599	311,941	197
12,042	.....	.....	7,036	99,292	904,929	622,547	473,962	68,273	80,312	282,382	88,385	.....	193,997	198
9,696	.....	.....	5,049	99,292	414,485	336,439	214,497	68,273	53,669	78,046	.....	.....	.....	
2,346	.....	.....	1,987	.....	490,444	286,108	259,465	.....	26,643	204,336	.....	.....	.....	
23,212	.....	754	9,339	100,440	935,145	745,105	642,313	72,843	29,949	190,040	.....	18,157	208,197	199
14,387	.....	.....	3,391	100,440	533,827	396,611	293,819	72,843	29,949	137,216	.....	.....	.....	
8,825	.....	754	5,948	.....	401,318	348,494	348,494	.....	.....	52,824	.....	.....	.....	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
200	Austin, Tex.	$982,095	$499,498	.....	.....	$2,644	$2,372	.....	$2,492	$64,372	.....	.....
	City corporation	816,179	406,665	.....	.....	2,644	2,372	.....	2,492	.....	.....	.....
	School district	165,916	92,833	.....	.....	.....	.....	.....	.....	64,372	.....	.....
201	Poughkeepsie, N. Y.	846,960	538,308	$18,677	.....	65,037	646	$51,195	2,222	18,032	$92	$673
202	Stamford, Conn.	988,815	847,940	10,764	$4,232	35,687	3,555	12,104	6,478	17,362	1,787	943
	City corporation	513,875	470,134	.....	.....	6,445	1,949	12,104	6,473	.....	1,221	943
	Town	474,940	377,806	10,764	4,232	29,242	1,606	.....	5	17,362	566	.....
203	East Chicago, Ind.	898,488	561,993	.....	3,737	22,414	4,573	249,955	3,187	46,771	.....	.....
	City corporation	595,978	310,415	.....	1,821	22,414	4,573	249,955	3,187	.....	.....	.....
	School district	302,510	251,578	.....	1,916	.....	.....	.....	.....	46,771	.....	.....
204	Amsterdam, N. Y.	738,847	444,329	13,765	.....	85,931	1,270	55,763	2,334	16,292	.....	1,574
	City corporation	566,886	292,728	13,765	.....	85,931	1,270	55,763	2,334	27	.....	553
	School district	170,351	149,991	.....	.....	.....	.....	.....	.....	16,265	.....	1,021
	County supervisors' fund	1,610	1,610	.....	.....	.....	.....	.....	.....	.....	.....	.....
205	Oshkosh, Wis.	815,168	450,787	4,068	.....	82,250	1,319	107,050	1,504	43,842	25	555
206	Danville, Ill.	667,388	523,073	.....	.....	7,717	10,685	93,051	13,971	16,400	.....	.....
	City corporation	350,778	225,304	.....	.....	7,717	10,685	93,051	13,971	.....	.....	.....
	School district	316,610	297,769	.....	.....	.....	.....	.....	.....	16,400	.....	.....
207	Easton, Pa.	476,788	382,208	.....	19,900	28,732	378	484	3,344	23,801	4,045	.....
	City corporation	251,430	196,780	.....	11,000	28,732	378	484	3,320	.....	1,000	.....
	School district	225,358	185,428	.....	8,900	.....	.....	.....	24	23,801	3,045	.....
208	Orange, N. J.	782,683	428,418	2,105	3,750	33,213	2,093	34,480	1,525	136,273	41	938
209	Wilmington, N. C.	713,298	370,400	.....	7,760	51,793	5,561	509	306	112,502	50,574	.....
	City corporation	595,468	370,400	.....	7,760	51,793	5,561	509	306	.....	50,242	.....
	School district	117,830	.....	.....	.....	.....	.....	.....	.....	112,502	332	.....
210	Ogden, Utah	790,751	343,091	.....	2,964	8,677	2,046	158,899	12,033	113,834	500	.....
	City corporation	526,628	199,197	.....	2,964	8,677	2,046	158,899	12,033	.....	500	.....
	School district	264,123	143,894	.....	.....	.....	.....	.....	.....	113,834	.....	.....
211	Norristown, Pa.	292,673	231,957	.....	13,852	6,131	1,410	87	2,888	20,240	.....	1,243
	City corporation	132,167	109,498	.....	6,425	6,131	888	87	2,807	.....	.....	.....
	School district	160,506	122,459	.....	7,427	.....	522	.....	81	20,240	.....	1,243
212	Watertown, N. Y.	647,166	410,424	31,616	.....	9,397	165	26,737	5,468	17,798	4,782	534
213	Waltham, Mass.	865,770	552,838	33,545	14,142	68,546	272	11,424	326	2,910	.....	.....
214	La Crosse, Wis.	674,492	423,752	2,615	.....	96,217	2,542	9,132	3,342	35,665	579	978
215	Green Bay, Wis.	566,819	405,953	12,670	.....	78,162	695	2,110	1,818	52,934	344	423
216	Muskogee, Okla.	890,164	605,587	.....	.....	9,378	4,196	52	20,050	28,472	.....	.....
	City corporation	613,154	365,791	.....	.....	9,378	4,196	52	20,050	.....	.....	.....
	School district	277,010	239,796	.....	.....	.....	.....	.....	.....	28,472	.....	.....
217	Lynchburg, Va.	836,983	498,841	.....	8,110	121,008	7,784	2,163	6,003	28,134	.....	.....
218	Joplin, Mo.	857,349	534,999	.....	.....	111,796	9,802	40,565	20,689	44,835	802	865
	City corporation	519,930	248,458	.....	.....	111,796	9,802	40,565	20,689	.....	802	865
	School district	337,419	286,541	.....	.....	.....	.....	.....	.....	44,835	.....	.....
219	Newport, R. I.	936,779	809,539	24	699	7,561	2,541	.....	1,200	6,970	8,741	1,848
220	Colorado Springs, Colo.	813,368	492,018	.....	.....	13,083	2,224	10,299	3,394	95,114	15	691
	City corporation	506,642	283,236	.....	.....	13,083	2,224	10,299	3,394	1,322	15	691
	School district	306,726	208,782	.....	.....	.....	.....	.....	.....	93,792	.....	.....
221	Zanesville, Ohio	694,339	417,840	28,711	.....	28,576	517	47,815	6,778	11,601	.....	1,356
	City corporation	482,541	227,158	28,711	.....	28,576	517	47,815	6,778	.....	.....	.....
	School district	211,798	190,682	.....	.....	.....	.....	.....	.....	11,601	.....	1,356
222	Newport, Ky.	512,889	305,778	.....	.....	25,946	1,760	43,182	1,616	32,816	72	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.														
$24,094	$2,899	$3,715	$3,881	$376,128	$967,563	$786,744	$466,008	$178,787	$141,949	$180,819	.....	$14,532	$195,351	200
19,241	2,899	.....	3,738	376,128	789,195	615,626	297,328	178,787	139,511	173,569	.....	.....	.....	
4,853	.....	3,715	143	.....	178,368	171,118	168,680	.....	2,438	7,250	.....	.....	.....	
33,617	2,071	.....	10,617	105,773	862,873	742,085	553,504	90,103	98,478	120,788	$15,913	.....	104,875	201
26,515	.....	344	21,104	.....	1,090,345	922,684	797,717	.....	124,967	167,661	101,530	.....	66,131	202
3,879	.....	235	10,492	.....	541,490	462,923	408,401	.....	54,522	78,567	.....	.....	.....	
22,636	.....	109	10,612	.....	548,855	459,761	389,316	.....	70,445	89,094	.....	.....	.....	
2,172	.....	.....	3,686	.....	808,813	527,494	506,241	.....	21,253	281,319	.....	89,675	370,994	203
1,453	.....	.....	2,160	.....	572,788	309,488	298,639	.....	10,849	263,300	.....	.....	.....	
719	.....	.....	1,526	.....	236,025	218,006	207,602	.....	10,404	18,019	.....	.....	.....	
7,260	5,998	.....	7,794	96,537	791,656	542,583	438,048	42,173	62,362	249,073	52,809	.....	196,264	204
5,123	5,998	.....	6,857	96,537	559,559	385,448	289,984	42,173	53,291	174,111	.....	.....	.....	
2,137	.....	.....	937	.....	229,988	155,026	145,955	.....	9,071	74,962	.....	.....	.....	
.....	.....	.....	.....	.....	2,109	2,109	2,109	.....	.....	.....	.....	.....	.....	
14,984	.....	165	16,453	92,166	809,317	621,925	500,147	65,203	56,575	187,392	.....	5,851	193,243	205
2,491	.....	.....	.....	.....	496,872	388,843	355,082	.....	33,761	108,029	.....	170,516	278,545	206
50	.....	.....	.....	.....	250,588	200,372	171,313	.....	29,059	50,216	.....	.....	.....	
2,441	.....	.....	.....	.....	246,284	188,471	183,769	.....	4,702	57,813	.....	.....	.....	
6,357	784	292	3,447	3,016	510,517	448,161	406,709	.....	41,452	62,356	33,729	.....	28,627	207
2,968	784	292	2,676	3,016	267,910	222,915	198,361	.....	24,554	44,995	.....	.....	.....	
3,389	.....	.....	771	.....	242,607	225,246	208,348	.....	16,898	17,361	.....	.....	.....	
16,584	3,683	.....	22,737	96,843	820,288	740,223	566,998	51,613	121,612	80,065	37,605	.....	42,460	208
29,314	.....	685	5,630	78,264	810,753	632,659	451,963	73,114	107,582	178,094	97,455	.....	80,639	209
25,107	.....	685	4,841	78,264	664,665	486,571	314,541	73,114	98,916	178,094	.....	.....	.....	
4,207	.....	.....	789	.....	146,088	146,088	137,422	.....	8,666	.....	.....	.....	.....	
8,984	2,400	1,785	7,135	128,403	962,710	628,754	497,723	36,574	94,457	333,956	171,959	.....	161,997	210
6,767	2,400	1,785	2,957	128,403	480,889	362,388	246,207	36,574	79,607	118,501	.....	.....	.....	
2,217	.....	.....	4,178	.....	481,821	266,366	251,516	.....	14,850	215,455	.....	.....	.....	
7,580	2,004	218	4,133	930	237,661	230,914	196,566	828	33,520	6,747	.....	55,012	61,759	211
2,674	2,004	218	505	930	96,538	90,655	72,050	828	17,777	5,883	.....	.....	.....	
4,906	.....	.....	3,628	.....	141,123	140,259	124,516	.....	15,743	864	.....	.....	.....	
22,186	.....	70	11,672	106,317	787,008	616,901	471,587	86,241	59,073	170,107	139,842	.....	30,265	212
31,721	.....	527	21,870	127,649	791,159	720,664	606,154	54,022	60,488	70,495	.....	74,611	145,106	213
12,179	918	250	24,612	61,711	608,866	556,921	473,296	41,246	42,379	51,945	.....	65,626	117,571	214
5,156	1	.....	6,163	390	622,371	517,191	477,404	518	39,269	105,180	55,552	.....	49,628	215
29,463	.....	.....	40,754	152,212	843,170	612,734	394,955	60,183	157,596	230,436	.....	46,994	277,430	216
29,133	.....	.....	32,342	152,212	621,417	397,947	216,293	60,183	121,471	223,470	.....	.....	.....	
330	.....	.....	8,412	.....	221,753	214,787	178,662	.....	36,125	6,966	.....	.....	.....	
32,528	.....	1,922	26,612	103,878	861,179	662,009	495,907	26,461	139,641	199,170	24,196	.....	174,974	217
25,959	.....	505	17,900	48,632	745,528	600,338	520,864	49,049	30,425	145,190	.....	111,821	257,011	218
22,990	.....	505	14,826	48,632	496,416	361,727	303,065	49,049	9,613	134,689	.....	.....	.....	
2,969	.....	.....	3,074	.....	249,112	238,611	217,799	.....	20,812	10,501	.....	.....	.....	
20,546	11,766	7,861	55,887	1,596	872,085	819,594	744,140	4,186	71,268	52,491	.....	64,694	117,185	219
14,415	6,806	.....	424	174,885	746,156	697,635	548,450	52,518	96,667	48,521	.....	67,212	115,733	220
10,263	6,806	.....	424	174,885	450,689	407,954	280,593	52,518	74,843	42,735	.....	.....	.....	
4,152	.....	.....	.....	.....	295,467	289,681	267,857	.....	21,824	5,786	.....	.....	.....	
13,182	.....	260	19,724	117,979	683,756	485,670	330,786	89,966	64,918	198,086	.....	10,583	208,669	221
7,756	.....	260	16,991	117,979	490,737	317,484	177,756	89,966	49,762	173,253	.....	.....	.....	
5,426	.....	.....	2,733	.....	193,019	168,186	153,030	.....	15,156	24,833	.....	.....	.....	
9,455	.....	.....	2,087	90,177	491,071	390,240	294,680	48,765	46,795	100,831	.....	21,818	122,649	222

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
223	Everett, Wash	$985,774	$423,347	.....	.....	$5,003	$837	$208,753	$7,092	$134,711	$6,000	$831
	City corporation	689,541	264,176	.....	.....	5,003	837	208,753	7,092	.....	6,000	831
	School district	296,233	159,171	.....	.....	.....	.....	.....	.....	134,711	.....	.....
	Port of Everett	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
224	Newark, Ohio	526,514	344,087	$3,448	.....	27,001	445	51,555	1,968	11,353	.....	.....
	City corporation	351,775	183,390	3,448	.....	27,001	445	51,555	1,968	.....	.....	.....
	School district	174,739	160,697	.....	.....	.....	.....	.....	.....	11,353	.....	.....
225	Bellingham, Wash	728,008	299,194	.....	.....	3,238	744	199,427	5,989	124,207	1,410	623
	City corporation	460,181	157,909	.....	.....	3,238	744	199,427	5,989	.....	1,225	623
	School district	267,827	141,285	.....	.....	.....	.....	.....	.....	124,207	185	.....
226	Jackson, Miss	447,616	251,029	.....	$7,875	12,777	757	27,718	8,850	33,684	302	.....
227	Boise, Idaho	606,756	374,768	.....	.....	4,930	1,405	105,606	4,134	92,030	.....	.....
	City corporation	365,462	234,208	.....	.....	4,475	1,405	105,606	4,134	.....	.....	.....
	School district	241,294	140,560	.....	.....	455	.....	.....	.....	92,030	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 83.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 14.)	Interest. (Table 15.)	For outlays.[1] (Table 16.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.														
$11,970	.....	$49	$9,209	$177,972	$862,833	$665,948	$408,024	$61,451	$196,473	$196,885	.....	$122,941	$319,826	223
9,619	.....	49	9,209	177,972	539,463	401,546	168,357	61,451	171,738	137,917	.....	.....	.....	
2,351	.....	.....	.....	.....	318,832	264,402	239,667	.....	24,735	54,430	.....	.....	.....	
.....	.....	.....	.....	.....	4,538	.....	.....	.....	.....	4,538	.....	.....	.....	
3,961	.....	.....	14,063	68,633	477,274	428,375	298,606	58,272	71,497	48,899	.....	49,240	98,139	224
1,272	.....	.....	14,063	68,633	314,608	270,894	153,612	58,272	59,010	43,714	.....	.....	.....	
2,689	.....	.....	.....	.....	162,666	157,481	144,994	.....	12,487	5,185	.....	.....	.....	
4,265	$2,342	.....	5,422	81,147	671,090	493,947	356,427	39,488	98,032	177,143	.....	56,918	234,061	225
2,115	2,342	.....	5,422	81,147	413,603	244,860	125,128	39,488	80,244	168,743	.....	.....	.....	
2,150	.....	.....	.....	.....	257,487	249,087	231,299	.....	17,788	8,400	.....	.....	.....	
10,639	.....	30	612	93,343	496,454	449,994	290,619	56,876	102,499	46,460	$48,838	.....	[2] 2,378	226
9,488	1,841	.....	4,588	7,966	536,126	503,552	435,977	7,276	60,299	32,574	.....	70,630	103,204	227
2,982	1,841	.....	2,845	7,966	304,361	278,000	231,111	7,276	39,613	26,361	.....	.....	.....	
6,506	.....	.....	1,743	.....	231,765	225,552	204,866	.....	20,686	6,213	.....	.....	.....	

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

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TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 51. For absolute amounts, see Table 3.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments	Highway privileges, rents, and interest.	Earnings of public service enterprises	All governmental costs.	Expenses and interest.				Outlays.		Governmental-cost payments.	Payments for expenses and interest.
			Property.	Poll.	Business and nonbusiness license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
	Grand total	$35.32	$23.13	$0.06	$2.04	$1.99	$0.19	$1.47	$0.88	$1.89	$3.68	$35.58	$28.19	$21.75	$1.92	$4.52	$7.38	$0.26	.....	$7.12
	Group I	41.87	28.57	0.01	2.43	1.93	0.16	0.81	1.01	3.12	3.83	40.78	33.45	25.56	1.70	6.19	7.33	.....	$1.09	8.43
	Group II	39.53	23.94	0.03	2.57	2.45	0.19	3.45	1.10	1.41	4.38	40.16	31.51	24.67	2.83	4.02	8.65	0.63	.....	8.02
	Group III	29.18	18.79	0.11	1.50	2.10	0.20	1.46	0.75	1.14	3.14	32.10	23.61	18.48	1.67	3.45	8.50	2.92	.....	5.57
	Group IV	26.23	16.38	0.12	1.28	1.67	0.23	1.60	0.59	0.54	3.82	27.29	20.66	15.79	2.27	2.60	6.63	1.05	.....	5.58
	Group V	27.14	17.03	0.13	1.86	1.88	0.21	1.65	0.69	0.60	3.08	26.23	21.39	16.75	1.82	2.83	4.84	.....	0.91	5.75
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.																			
1	New York, N. Y	$47.22	$34.68	.....	$2.55	$1.24	$0.17	$0.77	$0.38	$3.44	$4.00	$44.81	$40.17	$28.34	$1.07	$10.75	$4.64	.....	$2.41	$7.05
2	Chicago, Ill	37.60	21.07	.....	2.74	4.79	0.20	0.83	1.42	3.15	3.42	36.69	26.22	22.52	1.77	1.93	10.48	.....	0.91	11.38
3	Philadelphia, Pa	36.18	24.32	$0.03	1.32	0.21	0.06	0.55	1.07	5.49	3.12	38.48	30.45	24.55	2.20	3.70	8.04	$2.30	.....	5.74
4	Detroit, Mich	34.92	25.50	.....	0.47	2.60	0.15	1.40	1.49	0.62	2.71	37.18	23.72	21.13	1.04	1.56	13.45	2.26	.....	11.20
5	Cleveland, Ohio	35.29	22.86	.....	0.97	2.21	0.21	0.68	2.01	1.57	4.79	39.29	28.70	20.96	2.71	5.03	10.59	3.99	.....	6.60
6	St. Louis, Mo	33.37	21.39	.....	3.28	1.90	0.07	0.81	0.92	1.52	3.48	31.92	27.07	23.37	2.53	1.17	4.85	.....	1.45	6.30
7	Boston, Mass	58.87	40.08	0.17	7.26	0.46	0.13	0.29	1.64	4.34	4.50	52.34	46.64	35.06	2.48	9.10	5.70	.....	6.53	12.23
8	Baltimore, Md	30.00	18.64	.....	1.98	0.58	0.01	0.88	1.23	3.12	3.55	26.57	22.97	15.96	1.56	5.45	3.60	.....	3.42	7.01
9	Pittsburgh, Pa	44.87	34.28	.....	1.45	0.87	0.32	0.64	1.41	1.41	4.51	44.30	36.91	29.81	2.82	4.28	7.39	.....	0.57	7.96
10	Los Angeles, Calif	48.18	30.67	.....	2.71	3.96	0.41	2.05	1.41	0.89	6.09	45.58	33.69	26.62	2.62	4.45	11.89	.....	2.61	14.50
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.																			
11	San Francisco, Calif	$39.45	$27.46	.....	$2.73	$1.07	$0.05	$1.72	$0.72	$0.78	$4.92	$39.71	$32.31	$24.30	$3.75	$4.25	$7.41	$0.26	.....	$7.14
12	Buffalo, N. Y	44.19	30.69	.....	3.56	2.20	0.20	1.40	1.53	1.10	3.50	41.91	36.75	31.25	2.02	3.47	5.16	.....	$2.28	7.45
13	Milwaukee, Wis	38.12	24.22	.....	5.85	2.08	0.14	1.91	1.02	0.40	2.50	38.63	26.85	23.88	1.07	1.89	11.78	0.51	.....	11.27
14	Washington, D. C	45.50	18.32	.....	3.45	0.60	0.60	19.06	1.19	0.25	2.03	39.79	30.46	28.92	1.06	0.48	9.33	.....	5.71	15.04
15	Newark, N. J	43.48	26.46	$0.16	1.88	1.66	0.13	4.69	1.23	2.75	4.52	49.48	38.24	29.60	1.72	6.92	11.24	6.01	.....	5.24
16	Cincinnati, Ohio	42.04	26.82	.....	1.89	0.87	0.14	0.86	1.13	6.18	4.14	43.05	35.74	25.06	2.21	8.46	7.31	1.01	.....	6.30
17	New Orleans, La	17.76	[1]7.19	0.13	2.45	0.24	0.09	0.74	0.89	0.67	5.36	26.86	23.46	13.79	4.56	5.10	3.40	9.10	.....	[2]5.70
18	Minneapolis, Minn	36.15	25.61	.....	.25	4.19	0.17	1.35	0.95	0.76	1.88	35.48	28.10	23.62	1.20	3.28	7.38	.....	0.67	8.05
19	Kansas City, Mo	43.45	25.62	.....	2.67	6.96	0.11	0.87	1.31	1.16	4.76	41.70	30.62	24.69	3.75	2.19	11.07	.....	1.75	12.83
20	Seattle, Wash	62.42	32.41	.....	0.32	7.59	0.39	2.46	1.63	0.87	16.74	63.75	45.43	26.44	11.60	7.40	18.31	1.33	.....	16.98
21	Indianapolis, Ind	[3]21.53	16.23	0.07	0.38	2.28	0.05	1.31	0.56	0.51	0.13	[3]21.73	16.65	15.63	0.05	0.97	5.08	0.20	.....	4.88
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.																			
22	Jersey City, N. J	[4]$33.81	$20.01	$0.02	$1.59	$0.37	$0.08	$3.81	$1.03	$2.15	$4.76	[4]$42.95	$34.48	$27.04	$1.73	$5.70	$8.48	$9.14	.....	[2]$0.66
23	Rochester, N. Y	34.47	22.40	.....	2.40	4.14	0.03	0.74	0.45	0.94	3.37	40.31	29.93	23.66	1.66	4.61	10.38	5.84	.....	4.54
24	Portland, Oreg	[5]49.61	29.20	.....	0.40	10.18	0.44	0.66	1.48	2.19	5.06	[5]45.79	33.06	23.78	2.48	6.80	12.73	.....	$3.82	16.55
25	Denver, Colo	31.99	21.22	.....	0.89	4.44	0.17	0.66	1.16	1.39	2.07	82.71	24.25	21.99	0.60	1.66	58.46	50.72	.....	7.74
26	Providence, R. I	33.61	22.90	0.13	1.38	0.26	0.03	0.29	0.96	3.33	4.33	31.70	27.42	21.61	1.85	3.96	4.28	.....	1.91	6.19
27	Louisville, Ky	26.87	17.71	.....	2.68	0.10	0.09	1.52	0.55	0.59	3.64	24.47	20.66	16.53	1.76	2.37	3.81	.....	2.40	6.21
28	Toledo, Ohio	26.15	16.26	.....	0.99	3.16	0.24	0.58	0.34	1.20	3.37	26.49	20.91	15.69	1.98	3.24	5.58	0.34	.....	5.24
29	St. Paul, Minn	30.33	18.47	.....	2.50	3.85	0.09	1.06	0.78	1.31	2.27	31.43	26.01	20.37	1.85	3.79	5.42	1.09	.....	4.33
30	Columbus, Ohio	26.65	14.21	.....	0.93	3.48	0.15	0.50	1.15	1.97	4.27	30.96	24.10	16.03	3.53	4.54	6.86	4.31	.....	2.54
31	Oakland, Calif	28.11	19.07	.....	1.59	0.44	0.15	5.36	0.49	0.37	0.64	25.72	23.13	19.89	1.23	2.00	2.59	.....	2.39	4.98
32	Atlanta, Ga	22.64	13.26	0.08	1.62	1.45	0.61	0.78	0.38	0.26	4.20	20.64	17.80	14.84	2.02	0.94	2.85	.....	1.99	4.84
33	Akron, Ohio	20.80	12.69	.....	0.69	2.45	0.27	0.17	0.35	0.71	3.48	26.24	15.55	11.39	1.41	2.74	10.70	5.44	.....	5.26
34	Omaha, Nebr	31.64	19.05	.....	0.16	3.64	0.38	0.56	0.51	2.11	5.23	36.90	26.48	18.87	2.11	5.50	10.42	5.26	.....	5.16
35	Worcester, Mass	36.72	23.22	0.60	2.98	1.31	0.07	0.97	2.17	1.69	3.71	32.36	28.02	23.29	1.15	3.58	4.34	.....	4.36	8.70
36	Birmingham, Ala	16.73	5.94	0.29	3.19	1.93	0.47	3.26	0.94	0.34	0.38	14.71	12.94	9.77	0.31	2.85	1.78	.....	2.02	3.79
37	Richmond, Va	29.78	16.38	0.15	1.88	0.68	0.26	0.72	0.24	2.14	7.34	28.27	25.34	15.45	5.35	4.53	2.93	.....	1.51	4.44
38	Syracuse, N. Y	29.78	20.19	.....	2.82	2.32	0.05	0.53	0.43	0.59	2.85	31.21	23.93	19.58	1.00	3.34	7.28	1.43	.....	5.85
39	New Haven, Conn	23.06	18.66	0.36	1.29	0.38	0.25	0.83	0.94	0.34	0.02	27.57	19.59	18.32	(6)	1.27	7.98	4.51	.....	3.16
40	San Antonio, Tex	19.89	16.96	.....	0.35	0.14	0.26	1.67	0.15	0.25	0.11	20.66	17.53	15.05	0.12	2.35	3.13	0.77	.....	2.36
41	Dayton, Ohio	29.30	14.41	.....	1.12	1.78	0.13	7.37	0.98	0.77	2.73	30.75	18.43	14.34	1.07	3.02	12.32	1.45	.....	10.86
42	Memphis, Tenn	24.79	15.18	.....	1.91	0.76	0.14	2.11	0.79	0.56	3.34	26.82	23.00	15.95	2.63	4.42	3.82	2.03	.....	1.79
43	Bridgeport, Conn	33.29	28.31	0.34	1.41	1.07	0.24	0.72	0.61	0.58	.....	50.17	24.60	21.87	.....	2.73	25.57	16.88	.....	8.69
44	Scranton, Pa	18.36	14.03	0.32	1.76	0.50	0.11	0.83	0.23	0.58	.....	17.19	15.94	14.70	.....	1.23	1.25	.....	1.18	2.43
45	Grand Rapids, Mich	27.13	18.53	.....	0.36	2.13	0.05	1.89	1.15	0.38	2.63	25.33	21.58	17.95	1.94	1.69	3.75	.....	1.80	5.55
46	Paterson, N. J	20.27	13.15	0.05	1.55	0.96	0.09	3.11	0.58	0.78	(6)	25.65	18.34	15.49	.....	2.84	7.31	5.38	.....	1.93
47	Hartford, Conn	38.70	28.36	0.42	0.72	2.34	0.19	0.57	0.95	1.07	4.08	46.50	29.73	24.06	1.77	3.91	16.77	7.80	.....	8.97
48	Dallas, Tex	31.45	21.36	.....	0.22	1.50	0.39	1.36	0.68	2.05	3.90	31.41	21.91	17.46	1.92	2.53	9.49	.....	0.04	9.54
49	Youngstown, Ohio	21.65	13.14	.....	0.92	3.01	0.51	0.30	0.45	0.79	2.52	26.13	18.43	14.21	1.53	2.69	7.71	4.49	.....	3.22
50	Springfield, Mass	39.19	27.01	0.52	4.30	0.57	0.10	0.12	1.36	0.94	4.26	43.52	32.08	26.79	1.97	3.33	11.44	4.34	.....	7.11
51	Houston, Tex	30.77	23.95	.....	0.36	(6)	0.30	1.43	0.46	1.54	2.73	27.19	22.80	14.63	1.29	6.88	4.39	.....	3.58	7.97
52	Des Moines, Iowa	33.76	24.92	.....	0.23	6.51	0.20	0.40	0.51	0.65	0.35	38.89	24.23	21.24	0.61	2.39	14.65	5.12	.....	9.53
53	Fall River, Mass	29.31	22.53	0.49	1.81	0.12	0.07	0.08	0.70	1.04	2.48	24.91	23.34	18.58	1.69	3.07	1.57	.....	4.41	5.98
54	New Bedford, Mass	34.83	25.95	0.44	1.88	0.29	0.04	0.22	1.39	0.97	3.64	35.00	27.79	21.85	1.51	4.42	7.20	0.17	.....	7.03
55	Nashville, Tenn	23.51	12.29	.....	2.20	0.74	0.59	2.49	0.52	1.19	3.49	19.65	18.31	13.21	1.56	3.54	1.34	.....	3.86	5.20
56	Trenton, N. J	23.20	11.31	0.16	1.27	1.46	0.27	3.15	0.59	1.29	3.68	26.39	21.84	16.21	2.74	2.88	4.55	3.19	.....	1.36
57	Salt Lake City, Utah	34.74	19.95	.....	0.74	5.79	0.28	3.39	0.54	0.22	3.82	29.33	25.26	19.92	1.49	3.86	4.07	.....	5.41	9.48
58	Camden, N. J	23.37	13.33	0.10	1.37	1.22	0.09	2.30	0.34	1.20	3.41	22.44	19.97	15.56	1.37	3.05	2.46	.....	0.94	3.40
59	Norfolk, Va	26.39	14.60	0.04	3.45	.....	0.19	0.84	0.50	1.54	5.23	29.17	24.70	17.71	2.37	4.61	4.47	2.78	.....	1.69
60	Albany N. Y	34.12	23.70	.....	2.35	2.90	0.04	0.62	0.12	0.78	3.62	31.31	27.04	20.48	2.76	3.80	4.27	.....	2.81	7.08
61	Lowell, Mass	27.04	19.85	0.43	2.02	0.44	0.09	0.18	0.58	0.66	2.79	27.25	23.25	18.38	2.21	2.16	4.00	0.20	.....	3.79
62	Cambridge, Mass	40.11	28.83	0.38	2.93	0.15	0.05	0.08	1.63	1.61	4.44	37.32	33.25	25.50	2.59	5.16	4.06	.....	2.79	6.86
63	Reading, Pa	14.86	9.83	0.27	0.81	0.12	0.07	0.75	0.12	0.33	2.57	15.15	12.99	10.33	1.70	0.96	2.17	0.29	.....	1.87
64	Wilmington, Del	20.65	13.89	.....	0.18	0.68	0.32	0.71	0.27	1.14	3.47	19.12	16.17	12.00	1.62	2.55	2.95	.....	1.53	4.48
65	Spokane, Wash	36.43	18.80	.....	0.19	5.96	0.44	4.73	1.33	0.52	4.46	32.41	26.36	19.89	1.44	5.03	6.04	.....	4.02	10.07
66	Fort Worth, Tex	20.19	13.64	.....	0.07	0.13	0.12	1.20	0.89	0.48	3.65	24.56	16.36	10.83	2.34	3.19	8.20	4.37	.....	3.83

[1] Only partial collections were reported. A change in the method of assessing real property delayed the completion of assessment rolls and the collection of taxes.
[2] Per capita excess of payments for expenses and interest over revenue receipts.
[3] Per capita receipts and payments of county government not included. For explanation, see p. 47.
[4] Includes 89 per cent of per capita receipts and payments of county government. For explanation, see p. 47.
[5] Includes 93 per cent of per capita receipts and payments of county government. For explanation, see p. 47.
[6] Less than one-half of 1 cent.

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TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 51. For absolute amounts, see Table 3.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments	Highway privileges, rents, and interest.	Earnings of public service enterprises	All governmental costs.	Expenses and interest.				Outlays.		Governmental-cost payments.	Payments for expenses and interest.
			Property.	Poll.	Business and nonbusiness license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.																			
67	Kansas City, Kans.	$29.53	$11.21	.....	$0.75	$2.93	$0.15	$0.07	$0.81	$0.43	$13.19	$31.77	$25.89	$11.76	$10.32	$3.80	$5.88	$2.24	.....	$3.65
68	Lynn, Mass.	28.21	19.69	$0.50	1.52	0.52	0.07	0.15	1.12	0.71	3.92	24.18	23.32	17.97	2.35	2.99	0.86	.....	$4.03	4.89
69	Yonkers, N. Y.	44.78	33.70	.....	2.12	2.73	0.08	0.85	0.56	0.42	4.31	44.87	36.28	26.68	2.46	7.14	8.59	0.09	.....	8.50
70	Duluth, Minn.	34.13	20.46	.....	0.75	3.00	0.56	1.41	0.30	0.38	7.27	33.53	24.76	16.85	4.35	3.57	8.76	.....	0.61	9.37
71	Tacoma, Wash.	42.34	15.99	.....	0.29	3.25	0.72	4.30	1.00	0.93	15.86	38.73	29.32	17.96	5.66	5.70	9.40	.....	3.62	13.02
72	Lawrence, Mass.	25.63	19.78	0.20	2.33	0.27	0.10	0.10	0.60	0.31	1.93	26.60	23.46	19.22	1.68	2.56	3.14	0.97	.....	2.17
73	Elizabeth, N. J.	20.96	11.88	0.17	1.37	2.60	0.08	3.03	0.38	1.43	0.02	17.94	15.87	13.52	0.03	2.32	2.08	.....	3.02	5.10
74	Utica, N. Y.	22.58	17.57	.....	2.49	1.41	0.09	0.58	0.10	0.23	0.11	21.32	17.95	16.25	.....	1.70	3.38	.....	1.26	4.63
75	Somerville, Mass.	26.55	19.67	0.54	0.90	0.70	0.04	0.16	1.44	0.12	2.99	24.25	22.53	18.90	0.96	2.67	1.72	.....	2.30	4.02
76	Erie, Pa.	22.97	12.66	0.18	0.82	1.25	0.37	0.63	0.43	0.58	6.05	29.60	17.37	12.76	3.17	1.45	12.22	6.63	.....	5.60
77	Waterbury, Conn.	26.81	18.81	0.34	0.96	0.53	0.41	0.78	0.22	0.67	4.09	37.74	23.21	19.69	0.58	2.95	14.53	10.93	.....	3.60
78	Oklahoma City, Okla.	28.37	19.16	.....	0.50	2.21	0.46	0.73	0.75	1.20	3.36	30.30	19.13	12.77	2.12	4.24	11.17	1.93	.....	9.24
79	Schenectady, N. Y.	46.03	34.79	.....	3.41	4.46	0.09	0.73	0.58	0.29	1.68	29.41	24.08	19.70	1.13	3.25	5.33	.....	16.62	21.95
80	Flint, Mich.	23.30	12.66	.....	0.15	3.95	0.19	1.10	1.41	0.35	3.48	30.39	16.41	12.09	2.47	1.85	13.98	7.09	.....	6.89
81	Fort Wayne, Ind.	23.35	11.02	0.31	0.14	3.92	0.04	1.31	0.28	0.31	6.02	23.91	16.25	11.41	4.27	0.57	7.66	0.56	.....	7.10
82	Evansville, Ind.	18.75	12.96	0.04	0.25	0.11	0.04	1.52	0.22	0.54	3.07	17.08	14.74	11.91	1.91	0.92	2.34	.....	1.67	4.01
83	Savannah, Ga.	21.43	11.72	.....	2.04	0.25	0.43	3.61	0.65	0.12	2.60	19.30	18.08	14.02	1.80	2.26	1.22	.....	2.12	3.34
84	St. Joseph, Mo.	23.36	17.35	.....	1.72	2.54	0.19	0.84	0.20	0.48	0.04	20.28	16.59	15.13	0.02	1.43	3.69	.....	3.08	6.77
85	Jacksonville, Fla.	33.53	11.61	.....	1.21	0.32	0.89	4.26	0.44	0.72	14.07	34.74	25.63	15.02	7.27	3.34	9.12	1.22	.....	7.90
86	Manchester, N. H.	20.73	16.85	0.43	0.15	0.02	0.07	0.07	0.42	0.39	2.34	19.40	17.94	14.85	1.77	1.33	1.45	.....	1.33	2.78
87	Canton, Ohio.	23.62	14.26	.....	0.92	3.43	0.32	0.49	0.38	0.54	3.27	27.51	18.10	11.94	2.08	4.08	9.41	3.89	.....	5.53
88	Peoria, Ill.	22.91	15.74	.....	2.68	2.51	0.19	0.75	0.73	0.26	6.05	20.53	18.29	16.97	0.08	1.23	2.25	.....	2.38	4.62
89	Harrisburg, Pa.	20.75	14.12	0.12	0.64	0.62	0.20	0.73	0.20	0.95	3.18	21.49	18.26	15.26	1.56	1.44	3.23	0.74	.....	2.49
90	Knoxville, Tenn.	19.62	9.27	0.64	1.28	0.79	0.11	2.64	1.24	0.28	3.36	33.16	19.70	11.70	4.39	3.61	13.46	14.15	.....	[1]0.68
91	Bayonne, N. J.	32.48	16.77	.....	0.97	1.71	0.03	5.85	0.10	1.12	5.91	61.17	29.30	20.95	5.33	3.02	31.87	28.70	.....	3.18
92	Wilkes-Barre, Pa.	18.38	15.01	0.40	1.19	0.70	0.04	0.72	0.14	0.15	0.03	18.11	16.19	14.07	0.06	2.06	1.92	.....	0.27	2.20
93	Troy, N. Y.	29.54	20.90	.....	2.31	0.79	0.02	0.75	0.14	0.31	4.31	24.90	22.91	18.78	1.38	2.75	2.00	.....	4.63	6.63
94	Allentown, Pa.	17.46	12.70	0.43	0.71	0.23	0.10	0.67	0.13	0.24	2.24	19.33	14.04	11.51	1.41	1.11	5.29	1.88	.....	3.42
95	El Paso, Tex.	25.10	16.23	.....	0.38	0.36	0.16	1.93	0.38	0.33	5.33	23.52	20.95	14.64	3.52	2.79	2.57	.....	1.58	4.15
96	San Diego, Calif.	50.57	30.97	.....	2.67	2.80	0.30	4.99	1.04	0.62	7.17	44.63	33.96	22.99	3.72	7.24	10.68	.....	5.94	16.62
97	Wichita, Kans.	25.05	16.98	.....	0.58	6.00	0.38	0.27	0.33	0.48	0.03	28.35	14.99	12.77	0.11	2.11	13.36	3.30	.....	10.06
98	South Bend, Ind.	24.14	13.60	0.13	0.18	6.24	0.03	1.45	0.25	0.22	2.04	26.60	17.23	13.99	2.34	0.90	9.36	2.45	.....	6.91
99	Sioux City, Iowa.	25.48	19.03	.....	0.26	0.73	0.44	0.48	0.47	0.67	3.39	24.77	18.58	15.91	1.45	1.22	6.19	.....	0.71	6.90
100	Hoboken, N. J.	30.65	19.12	0.02	1.72	0.04	0.06	4.05	0.26	0.88	4.50	40.30	30.56	22.60	4.29	3.68	9.74	9.65	.....	0.08
101	Portland, Me.	33.58	21.42	0.50	1.16	0.46	.....	2.81	0.78	1.00	5.46	35.09	28.11	20.71	1.86	5.54	6.98	1.51	.....	5.47
102	Charleston, S. C.	24.34	12.94	0.06	1.97	0.35	0.50	1.30	0.18	0.92	6.13	25.05	19.51	13.00	2.96	3.56	5.54	0.71	.....	4.82
103	East St. Louis, Ill.	18.81	10.72	.....	3.60	3.03	0.16	0.88	0.40	0.02	.....	21.71	17.57	15.52	.....	2.05	4.14	2.89	.....	1.24
104	Terre Haute, Ind.	17.01	13.21	0.15	0.39	0.11	0.03	1.93	0.35	0.33	0.50	18.47	16.15	15.00	0.36	0.79	2.32	1.46	.....	0.86
105	Brockton, Mass.	31.08	21.20	0.52	2.56	0.78	0.08	0.07	2.49	0.42	2.95	31.59	26.78	21.54	2.01	3.23	4.81	0.51	.....	4.30
106	Sacramento, Calif.	36.24	22.37	.....	1.93	0.44	0.15	7.07	0.13	1.04	3.12	41.45	28.12	22.87	1.66	3.60	13.33	5.21	.....	8.12
107	Binghamton, N. Y.	25.68	19.84	.....	0.56	1.06	0.09	0.69	0.99	0.32	2.12	26.93	21.77	18.27	1.73	1.77	5.16	1.25	.....	3.91
108	Tulsa, Okla.	31.79	20.63	.....	1.04	4.15	0.80	1.15	0.39	0.49	3.14	39.96	19.47	14.80	2.10	2.57	20.49	8.17	.....	12.32
109	Johnstown, Pa.	17.79	13.14	0.57	1.04	0.34	0.54	0.73	0.88	0.53	0.01	19.36	14.94	13.96	0.01	0.97	4.42	1.57	.....	2.85
110	Rockford, Ill.	23.27	15.69	.....	0.63	3.07	0.32	0.46	0.64	0.20	2.27	23.84	17.71	14.89	1.23	1.59	6.13	0.57	.....	5.56
111	Little Rock, Ark.	15.83	9.58	.....	0.78	2.85	0.57	0.62	0.57	0.59	0.29	16.17	13.16	10.71	0.20	2.25	3.01	0.33	.....	2.67
112	Passaic, N. J.	16.90	10.19	0.02	1.17	0.80	0.18	3.25	0.32	0.97	.....	21.85	17.23	14.54	.....	2.69	4.63	4.95	.....	[1]0.32
113	Pawtucket, R. I.	28.06	18.29	0.13	0.51	0.11	0.09	0.24	0.48	1.78	6.44	28.25	24.25	16.47	2.61	5.17	4.00	0.19	.....	3.80
114	Saginaw, Mich.	24.81	16.21	.....	0.08	2.06	0.07	2.29	0.50	0.80	2.79	19.51	17.95	15.20	1.86	0.89	1.57	.....	5.29	6.86
115	Holyoke, Mass.	43.24	22.01	0.38	2.46	0.14	0.10	0.29	0.80	0.73	16.31	42.26	38.19	22.17	13.14	2.88	4.07	.....	0.97	5.05
116	Altoona, Pa.	17.09	10.34	0.15	0.73	1.24	0.19	0.81	0.47	0.37	2.78	15.85	14.95	11.43	0.86	2.66	0.90	.....	1.24	2.14
117	Mobile, Ala.	19.53	6.48	.....	1.96	1.31	0.82	4.70	0.36	0.55	3.34	17.54	13.99	9.44	1.68	2.87	3.55	.....	1.99	5.54
118	Springfield, Ohio.	22.11	13.78	.....	0.77	2.50	0.14	0.53	0.96	0.83	2.59	19.96	16.95	12.75	1.62	2.59	3.01	.....	2.15	5.15
119	Springfield, Ill.	26.81	18.59	.....	0.35	0.94	0.12	1.22	0.38	0.43	4.78	29.18	20.27	15.66	3.38	1.24	8.91	2.37	.....	6.53
120	New Britain, Conn.	24.82	17.04	0.38	0.67	0.55	0.25	0.73	0.88	0.53	3.80	22.42	19.88	16.28	1.09	2.51	2.55	.....	2.39	4.94
121	Covington, Ky.	17.43	9.65	.....	1.44	0.44	0.16	1.45	0.16	0.27	3.87	20.67	16.11	11.53	2.19	2.39	4.56	3.24	.....	1.32
122	Chattanooga, Tenn.	18.76	11.36	.....	1.42	0.95	0.20	3.25	1.02	0.41	0.15	20.33	16.40	12.83	0.10	3.47	3.93	1.57	.....	2.36
123	Davenport, Iowa.	24.12	19.91	.....	0.36	1.74	0.15	0.57	0.56	0.42	0.39	35.99	19.26	17.62	0.03	1.61	16.73	11.87	.....	4.86
124	Lansing, Mich.	27.26	13.64	.....	0.10	3.14	0.10	1.38	0.93	0.06	7.90	27.39	18.78	13.90	4.44	0.44	8.61	0.13	.....	8.48
125	Berkeley, Calif.	25.59	18.24	.....	0.37	0.46	0.03	5.48	0.26	0.72	0.03	23.93	22.16	20.44	0.16	1.55	1.77	.....	1.66	3.44
126	Chester, Pa.	13.11	8.39	0.30	0.77	1.90	0.38	0.67	0.27	0.38	0.04	18.11	10.86	9.31	0.04	1.52	7.25	5.00	.....	2.24
127	Racine, Wis.	24.25	12.55	.....	6.62	2.06	0.15	1.80	0.40	0.26	0.41	20.31	15.77	14.63	0.33	0.81	4.54	.....	3.94	8.48
128	Lincoln, Nebr.	31.86	20.91	0.20	0.41	4.42	0.11	0.73	0.32	0.18	4.57	28.32	20.42	15.85	2.63	1.95	7.89	.....	3.55	11.44
129	Lancaster, Pa.	14.94	9.20	0.04	0.64	0.11	0.01	0.78	0.19	0.28	3.69	15.52	13.08	9.61	2.29	1.18	2.44	0.58	.....	1.86
130	Haverhill, Mass.	28.31	18.29	0.52	3.75	0.50	0.08	0.05	1.31	0.98	2.82	27.12	23.57	19.91	1.50	2.16	3.55	.....	1.19	4.74
131	Augusta, Ga.	28.75	14.09	.....	2.50	1.42	0.31	4.41	2.00	0.48	3.54	31.16	21.03	16.32	1.56	3.15	10.13	2.41	.....	7.71
132	Macon, Ga.	23.70	8.52	.....	2.79	0.24	0.77	4.34	1.37	0.49	5.19	24.42	19.45	15.36	2.41	1.67	4.97	0.72	.....	4.26
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.																			
133	Atlantic City, N. J.	$45.60	$24.76	$0.01	$5.41	$0.03	$0.12	$5.64	$0.52	$4.47	$4.64	$47.23	$44.40	$31.89	$2.41	$10.10	$2.83	$1.63	.....	$1.20
134	Tampa, Fla.	27.94	16.51	.....	1.13	0.69	0.35	7.07	1.10	0.95	0.14	22.82	21.71	17.74	0.09	3.88	1.11	.....	$5.11	6.23
135	Gary, Ind.	26.68	21.16	.....	0.43	3.05	0.21	1.39	0.29	0.14	0.01	24.78	18.60	17.90	0.01	0.69	6.18	.....	1.90	8.07
136	Topeka, Kans.	26.36	18.59	.....	0.48	3.10	0.14	0.37	0.63	0.65	2.38	22.28	18.97	14.60	2.09	2.28	3.31	.....	4.08	7.39
137	Malden, Mass.	28.34	18.96	0.51	2.87	0.88	0.03	0.22	1.20	0.85	2.82	29.43	25.81	20.76	1.65	3.41	3.61	1.09	.....	2.52
138	Huntington, W. Va.	20.58	17.66	0.17	0.16	1.06	0.43	0.44	0.09	0.19	0.38	18.34	15.79	13.48	0.16	2.15	2.54	.....	2.24	4.79
139	East Orange, N. J.	30.96	18.85	0.15	0.46	1.09	0.03	3.76	0.54	1.08	4.99	29.62	24.63	19.36	1.34	3.92	4.99	.....	1.34	6.33
140	Niagara Falls, N. Y.	43.46	28.24	.....	5.09	3.48	0.30	0.65	1.52	0.34	3.83	33.48	24.54	19.19	1.56	3.79	8.93	.....	9.98	18.92
141	Kalamazoo, Mich.	23.07	16.58	.....	0.13	1.69	0.07	1.52	0.78	0.18	2.12	17.12	16.04	13.15	1.45	1.43	1.08	.....	5.95	7.03
142	Bay City, Mich.	25.89	16.26	.....	0.01	1.27	0.05	2.12	0.92	0.44	4.82	22.11	18.84	14.36	3.50	0.99	3.27	.....	3.78	7.05
143	York, Pa.	13.03	9.66	0.22	0.60	0.45	0.06	0.82	0.32	0.91	.....	12.78	10.81	9.47	.....	1.34	1.97	.....	0.25	2.22
144	Roanoke, Va.	16.84	12.26	0.17	1.97	0.04	0.27	1.23	0.22	0.49	0.18	15.84	12.43	10.26	0.05	2.11	3.41	.....	1.00	4.41
145	Jackson, Mich.	23.21	14.49	.....	0.35	2.11	0.07	1.49	2.01	0.57	2.13	30.99	19.56	15.92	1.86	1.78	11.43	7.78	.....	3.65

[1] Per capita excess of payments for expenses and interest over revenue receipts.

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TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 51. For absolute amounts, see Table 3.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments	Highway privileges, rents, and interest.	Earnings of public service enterprises	All governmental costs.	Expenses and interest.				Outlays.		Governmental-cost payments.	Payments for expenses and interest.
			Property.	Poll.	Business and nonbusiness license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.																			
146	McKeesport, Pa.	$21.78	$13.37	$0.22	$0.64	$0.66	$0.43	$0.73	$0.43	$0.38	$4.91	$20.29	$19.49	$14.50	$3.58	$1.40	$0.80	.....	$1.49	$2.29
147	Quincy, Mass.	36.54	24.68	0.49	3.04	1.24	0.15	0.33	0.78	0.46	5.38	32.08	28.32	22.67	1.71	3.94	3.76	.....	4.47	8.23
148	Newton, Mass.	48.01	27.46	0.45	9.96	1.94	0.05	0.78	1.57	1.97	3.83	41.89	39.95	32.58	1.65	5.73	1.94	.....	6.12	8.06
149	Charlotte, N. C.	18.55	8.48	0.23	1.44	1.81	0.20	1.76	0.28	0.02	4.32	19.03	15.73	10.21	2.56	2.96	3.30	$0.48	.....	2.82
150	Elmira, N. Y.	24.93	16.95	.....	0.62	1.50	0.11	0.60	0.23	0.30	4.62	21.75	20.84	15.80	2.47	2.57	0.91	.....	3.18	4.09
151	Cedar Rapids, Iowa.	24.58	19.31	.....	0.16	0.50	0.19	0.55	0.39	0.23	3.25	22.85	19.48	16.04	2.20	1.24	3.37	.....	1.72	5.09
152	Pasadena, Calif.	43.73	23.12	.....	0.32	0.63	0.12	5.11	0.94	0.34	13.15	41.18	36.02	26.74	6.76	2.52	5.15	.....	2.56	7.71
153	New Castle, Pa.	16.54	13.04	0.27	0.49	0.93	0.41	0.65	0.41	0.29	0.04	16.59	13.15	12.28	0.02	0.85	3.44	0.06	.....	3.38
154	Fresno, Calif.	31.30	14.70	.....	3.14	6.04	0.21	5.88	1.13	0.16	0.05	30.36	19.81	18.31	0.08	1.42	10.55	.....	0.94	11.49
155	Galveston, Tex.	33.89	17.27	.....	0.26	0.19	0.06	5.50	4.58	1.15	4.87	30.83	26.12	17.14	2.68	6.30	4.71	.....	3.06	7.77
156	Pueblo, Colo.	26.66	15.49	.....	0.38	2.21	0.19	1.23	0.37	0.23	6.55	33.01	22.01	13.81	4.36	3.84	10.99	6.35	.....	4.64
157	Montgomery, Ala.	21.95	6.68	.....	4.17	2.95	0.76	2.16	1.16	0.37	3.70	22.24	19.62	13.41	1.61	4.60	2.62	0.29	.....	2.33
158	Woonsocket, R. I.	21.23	13.30	0.12	0.72	0.46	0.02	0.28	0.54	2.03	3.74	27.41	20.94	14.39	1.45	5.11	6.47	6.19	.....	0.29
159	Salem, Mass.	34.17	23.29	0.44	3.07	0.31	0.06	2.05	1.21	0.44	3.29	30.72	27.43	21.98	2.04	3.40	3.29	.....	3.45	6.74
160	Decatur, Ill.	20.01	12.83	.....	0.27	2.81	0.15	0.50	0.33	0.64	2.49	15.88	15.31	11.89	1.71	1.70	0.57	.....	4.13	4.71
161	Highland Park, Mich.	45.64	30.38	.....	0.15	5.49	0.22	3.05	1.17	0.79	4.38	50.55	33.97	24.92	2.32	6.73	16.58	4.91	.....	11.67
162	Wheeling, W. Va.	21.23	14.12	0.16	0.53	0.06	0.41	0.55	0.21	0.71	4.48	21.57	19.70	15.91	2.69	1.11	1.86	0.34	.....	1.53
163	Chelsea, Mass.	28.79	20.28	0.46	1.81	0.41	0.08	0.01	1.34	1.07	3.35	27.02	24.97	19.48	0.83	4.66	2.05	.....	1.77	3.82
164	Shreveport, La.	22.07	10.54	0.10	1.58	0.85	0.90	0.79	1.93	0.47	4.91	22.38	19.28	13.51	2.76	3.00	3.10	0.31	.....	2.79
165	Butte, Mont.	39.48	18.08	0.59	5.89	6.35	0.66	6.81	0.39	0.71	.....	39.69	34.42	31.70	.....	2.72	5.27	0.20	.....	5.06
166	Mount Vernon, N. Y.	31.81	27.07	.....	1.18	1.39	0.09	1.02	0.58	0.49	.....	31.73	28.59	23.66	.....	4.93	3.15	.....	0.07	3.22
167	Winston-Salem, N. C.	20.91	12.02	0.26	0.50	2.33	0.38	1.14	1.21	0.15	2.92	25.27	15.16	9.73	2.27	3.16	10.11	4.36	.....	5.75
168	Lexington, Ky.	20.71	13.33	.....	2.89	2.16	0.18	1.26	0.28	0.48	0.14	19.96	16.56	14.29	0.06	2.20	3.40	.....	0.75	4.15
169	Fitchburg, Mass.	31.31	22.03	0.54	2.02	0.54	0.09	0.05	2.14	0.86	3.04	29.41	27.00	22.30	1.84	2.86	2.41	.....	1.91	4.31
170	Perth Amboy, N. J.	28.21	13.21	0.02	1.78	2.63	0.28	2.66	0.32	0.59	6.73	29.05	23.49	14.94	4.30	4.24	5.56	0.84	.....	4.72
171	Portsmouth, Va.	12.34	7.52	0.04	1.59	.....	0.18	0.60	0.23	1.96	0.21	16.71	11.96	9.10	0.25	2.61	4.75	4.37	.....	0.38
172	Pittsfield, Mass.	27.23	19.55	0.51	2.38	0.83	0.07	0.04	0.66	0.11	3.08	23.57	22.14	18.37	0.58	3.19	1.43	.....	3.66	5.09
173	Lima, Ohio.	20.31	10.15	.....	0.91	3.06	0.20	0.42	0.55	1.59	3.43	31.68	15.98	10.74	1.91	3.33	15.70	11.36	.....	4.34
174	Superior, Wis.	23.97	15.83	.....	2.66	2.72	0.90	1.39	0.25	0.23	.....	27.33	22.10	20.46	.....	1.64	5.23	3.35	.....	1.88
175	West Hoboken, N. J.	20.94	12.49	0.03	1.33	1.84	0.03	4.29	0.18	0.75	.....	15.79	15.24	13.43	.....	1.81	0.55	.....	5.14	5.70
176	Springfield, Mo.	15.68	10.99	0.19	2.10	0.62	0.27	0.94	0.20	0.23	0.13	14.25	12.70	12.29	0.14	0.26	1.55	.....	1.43	2.98
177	Everett, Mass.	29.95	23.24	0.47	0.90	0.05	0.03	0.13	0.84	0.65	3.63	27.27	24.22	18.80	1.28	4.14	3.05	.....	2.68	5.73
178	Dubuque, Iowa.	30.41	25.28	.....	0.06	2.15	0.04	0.39	0.09	0.13	2.27	19.11	16.90	12.96	2.04	1.90	2.21	.....	11.30	13.51
179	Hamilton, Ohio.	27.76	13.34	.....	1.02	2.58	0.17	0.51	0.22	0.30	9.61	27.94	24.22	12.22	8.90	3.10	3.72	0.18	.....	3.54
180	Stockton, Calif.	40.46	19.20	.....	1.90	12.82	0.29	4.95	0.34	0.42	0.55	42.14	23.98	21.92	0.27	1.80	18.15	1.68	.....	16.47
181	San Jose, Calif.	19.46	11.08	.....	1.35	0.57	0.15	5.20	0.94	0.17	(1)	19.28	17.17	16.02	.....	1.16	2.11	.....	0.18	2.29
182	Kenosha, Wis.	37.17	16.78	.....	10.62	4.23	0.30	1.47	0.35	0.34	3.08	28.53	17.67	14.97	1.72	0.98	10.86	.....	8.64	19.50
183	Charleston, W. Va.	22.18	18.07	0.16	0.68	0.99	0.51	0.44	0.35	0.72	0.27	20.64	15.66	13.39	0.17	2.09	4.97	.....	1.55	6.52
184	Jamestown, N. Y.	31.49	19.35	.....	0.91	2.01	0.22	0.78	1.31	0.09	6.83	30.27	23.68	17.29	3.77	2.62	6.59	.....	1.22	7.81
185	Joliet, Ill.	30.40	17.37	.....	4.18	4.98	0.10	0.57	0.32	0.28	2.62	27.10	18.60	14.70	2.46	1.44	8.50	.....	3.30	11.80
186	Waco, Tex.	31.06	20.83	.....	0.33	0.01	0.36	1.65	0.57	1.06	6.25	33.65	27.64	18.68	4.62	4.35	6.01	2.59	.....	3.42
187	Taunton, Mass.	34.16	18.92	0.50	2.31	0.53	0.05	0.05	1.28	1.38	9.14	38.26	30.60	18.14	8.75	3.71	7.66	4.10	.....	3.56
188	Madison, Wis.	40.78	21.19	.....	5.18	7.92	0.09	1.69	0.54	0.54	3.63	39.62	25.56	20.05	2.17	3.34	14.06	.....	1.16	15.22
189	Columbia, S. C.	22.41	10.35	0.28	2.40	0.90	0.76	0.76	0.26	0.20	6.48	24.04	19.99	13.15	3.51	3.33	4.05	1.64	.....	2.41
190	Brookline, Mass.	58.46	31.60	0.31	20.50	0.73	0.01	0.06	1.31	0.19	3.75	49.35	46.53	38.61	2.78	5.14	2.82	.....	9.11	11.93
191	Lorain, Ohio.	25.58	15.09	.....	1.19	3.21	0.23	0.45	0.40	0.44	4.59	26.09	20.89	14.50	2.73	3.66	5.20	0.51	.....	4.69
192	Auburn, N. Y.	30.64	21.93	.....	1.73	1.73	0.02	0.76	0.45	0.45	3.57	26.89	22.66	18.62	2.48	1.56	4.23	.....	3.75	7.97
193	Quincy, Ill.	22.15	15.30	.....	1.70	0.26	0.09	0.61	0.25	0.48	3.46	17.22	15.57	13.33	1.72	0.52	1.65	.....	4.93	6.58
194	Williamsport, Pa.	16.03	11.87	0.46	1.00	0.94	0.10	0.72	0.42	0.20	0.31	17.56	12.60	11.90	0.02	0.68	4.96	1.53	.....	3.42
195	Aurora, Ill.	23.16	14.44	.....	1.36	2.61	0.10	0.70	0.42	0.31	3.22	20.65	17.97	13.60	2.89	1.48	2.68	.....	2.51	5.19
196	Council Bluffs, Iowa.	23.48	16.31	0.13	0.14	0.91	0.12	0.79	0.32	0.33	4.44	20.94	17.70	13.80	2.49	1.40	3.25	.....	2.54	5.79
197	New Rochelle, N. Y.	40.78	35.49	.....	1.13	1.71	0.06	0.69	1.22	0.42	0.06	37.00	31.88	26.99	0.04	4.85	5.11	.....	3.78	8.89
198	Waterloo, Iowa.	23.33	18.10	0.22	0.13	0.63	0.40	0.47	0.34	0.20	2.84	25.85	17.79	13.54	1.95	2.29	8.07	2.53	.....	5.54
199	Battle Creek, Mich.	27.35	20.11	.....	0.17	1.48	0.18	1.58	0.67	0.29	2.88	26.83	21.38	18.43	2.09	0.86	5.45	.....	0.52	5.97
200	Austin, Tex.	28.80	14.65	.....	0.15	.....	0.07	1.89	0.71	0.31	11.03	28.37	23.07	13.67	5.24	4.16	5.30	.....	0.43	5.73
201	Poughkeepsie, N. Y.	24.98	16.43	.....	1.94	1.51	0.07	0.55	0.99	0.37	3.12	25.45	21.89	16.32	2.66	2.90	3.56	0.47	.....	3.09
202	Stamford, Conn.	29.47	25.60	0.13	1.17	0.36	0.19	0.60	0.79	0.64	.....	32.50	27.50	23.78	.....	3.73	5.00	3.03	.....	1.97
203	East Chicago, Ind.	26.95	16.85	0.11	0.81	7.50	0.10	1.40	0.07	0.11	.....	24.26	15.82	15.18	.....	0.64	8.44	.....	2.69	11.13
204	Amsterdam, N. Y.	22.27	13.81	.....	2.63	1.68	0.07	0.54	0.22	0.42	2.91	23.86	16.36	13.20	1.27	1.88	7.51	1.59	.....	5.92
205	Oshkosh, Wis.	24.60	13.72	.....	2.52	3.23	0.05	1.34	0.45	0.50	2.78	24.42	18.77	15.09	1.97	1.71	5.65	.....	0.18	5.83
206	Danville, Ill.	20.20	15.83	.....	0.56	2.82	0.42	0.50	0.08	.....	.....	15.04	11.77	10.75	.....	1.02	3.27	.....	5.16	8.43
207	Easton, Pa.	14.45	11.58	0.60	0.88	0.01	0.10	0.84	0.19	0.14	0.09	15.47	13.58	12.33	.....	1.26	1.89	1.02	.....	0.87
208	Orange, N. J.	23.95	13.17	0.11	1.08	1.06	0.05	4.20	0.51	0.81	2.96	25.10	22.65	17.35	1.58	3.72	2.45	1.15	.....	1.30
209	Wilmington, N. C.	21.85	11.35	0.24	1.76	0.02	0.01	5.00	0.90	0.19	2.40	24.83	19.38	13.84	2.24	3.30	5.46	2.99	.....	2.47
210	Ogden, Utah.	24.95	10.82	0.09	0.34	5.01	0.38	3.61	0.28	0.36	4.05	30.37	19.84	15.70	1.15	2.98	10.54	5.43	.....	5.11
211	Norristown, Pa.	9.25	7.33	0.44	0.24	(1)	0.09	0.68	0.24	0.20	0.03	7.51	7.30	6.21	0.03	1.06	0.21	.....	1.74	1.95
212	Watertown, N. Y.	21.20	14.48	.....	0.31	0.88	0.18	0.76	0.73	0.38	3.48	25.78	20.21	15.45	2.83	1.94	5.57	4.58	.....	0.99
213	Waltham, Mass.	28.44	19.26	0.46	2.26	0.38	0.01	0.10	1.04	0.74	4.19	25.99	23.67	19.91	1.77	1.99	2.32	.....	2.45	4.77
214	La Crosse, Wis.	22.21	14.04	.....	3.25	0.30	0.11	1.23	0.40	0.85	2.03	20.05	18.34	15.59	1.36	1.40	1.71	.....	2.16	3.87
215	Green Bay, Wis.	18.82	13.90	.....	2.62	0.07	0.06	1.78	0.17	0.20	0.01	20.66	17.17	15.85	0.02	1.30	3.49	1.84	.....	1.65
216	Muskogee, Okla.	29.74	20.23	.....	0.45	(1)	0.67	0.95	0.98	1.36	5.09	28.17	20.47	13.19	2.01	5.26	7.70	.....	1.57	9.27
217	Lynchburg, Va.	28.00	16.69	0.27	4.31	0.07	0.20	0.94	1.09	0.95	3.48	28.81	22.15	16.59	0.89	4.67	6.66	0.81	.....	5.85
218	Joplin, Mo.	28.72	17.92	.....	4.07	1.36	0.69	1.56	0.87	0.62	1.63	24.97	20.11	17.45	1.64	1.02	4.86	.....	3.75	8.61
219	Newport, R. I.	31.46	27.19	0.02	0.34	.....	0.04	0.59	0.69	2.54	0.05	29.29	27.53	24.99	0.14	2.39	1.76	.....	2.17	3.94
220	Colorado Springs, Colo.	27.50	16.64	.....	0.52	0.35	0.11	3.24	0.49	0.24	5.91	25.23	23.59	18.55	1.78	3.27	1.64	.....	2.27	3.91
221	Zanesville, Ohio.	23.67	15.23	.....	0.99	1.63	0.23	0.44	0.45	0.68	4.02	23.31	16.56	11.28	3.07	2.21	6.75	.....	0.36	7.11
222	Newport, Ky.	17.49	10.43	.....	0.95	1.47	0.06	1.12	0.32	0.07	3.08	16.75	13.31	10.05	1.66	1.60	3.44	.....	0.74	4.18
223	Everett, Wash.	36.29	15.58	.....	0.21	7.68	0.26	5.21	0.44	0.34	6.55	31.76	24.51	15.02	2.26	7.23	7.25	.....	4.53	11.77
224	Newark, Ohio.	19.86	13.11	.....	1.04	1.94	0.07	0.43	0.15	0.53	2.59	18.00	16.16	11.26	2.20	2.70	1.84	.....	1.86	3.70
225	Bellingham, Wash.	28.67	11.78	.....	0.16	7.85	0.24	4.97	0.17	0.31	3.20	26.43	19.45	14.03	1.55	3.86	6.98	.....	2.24	9.22
226	Jackson, Miss.	19.96	11.20	0.35	0.60	1.24	0.39	1.52	0.47	0.03	4.16	22.14	20.07	12.96	2.54	4.57	2.07	2.18	.....	[2]0.11
227	Boise, Idaho.	28.55	17.63	.....	0.30	4.97	0.19	4.33	0.45	0.30	0.37	25.23	23.69	20.51	0.34	2.84	1.53	.....	3.32	4.86

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

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

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TABLE 5.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 54. For amounts on which percentages are based, see Table 3.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
	Grand total	65.5	0.2	5.8	5.6	0.5	4.2	2.5	5.3	10.5	67.0	12.8	20.2	61.1	5.4	12.7	20.8	99.3
	Group I	68.2	(1)	5.8	4.6	0.4	1.9	2.4	7.5	9.1	65.1	14.8	20.1	62.7	4.2	15.2	18.0	102.7
	Group II	60.6	0.1	6.5	6.2	0.5	8.7	2.8	3.6	11.1	69.6	10.2	20.2	61.4	7.0	10.0	21.5	98.4
	Group III	64.4	0.4	5.1	7.2	0.7	5.0	2.6	3.9	10.8	69.1	11.8	19.1	57.6	5.2	10.8	26.5	90.9
	Group IV	62.4	0.5	4.9	6.4	0.9	6.1	2.3	2.1	14.6	68.8	9.9	21.3	57.8	8.3	9.5	24.3	96.1
	Group V	62.8	0.5	6.9	6.9	0.8	6.1	2.6	2.2	11.4	68.4	10.4	21.2	63.8	6.9	10.8	18.4	103.5
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.																	
1	New York, N. Y.	73.4	.....	5.4	2.6	0.4	1.6	0.8	7.3	8.5	62.3	22.8	14.9	63.2	2.4	24.0	10.4	105.4
2	Chicago, Ill.	56.0	.....	7.3	12.7	0.5	2.2	3.8	8.4	9.1	64.6	5.1	30.3	61.4	4.8	5.3	28.6	102.5
3	Philadelphia, Pa.	67.2	0.1	3.6	0.6	0.2	1.5	3.0	15.2	8.6	73.9	10.2	15.9	63.8	5.7	9.6	20.9	94.0
4	Detroit, Mich.	73.0	.....	1.3	7.4	0.4	4.0	4.3	1.8	7.7	63.5	4.5	32.0	56.8	2.8	4.2	36.2	93.9
5	Cleveland, Ohio	64.8	.....	2.7	6.3	0.6	1.9	5.7	4.4	13.6	67.1	14.3	18.6	53.4	6.9	12.8	27.0	89.8
6	St. Louis, Mo.	64.1	.....	9.8	5.7	0.2	2.4	2.8	4.6	10.4	77.6	3.5	18.9	73.2	7.9	3.7	15.2	104.5
7	Boston, Mass.	68.1	0.3	12.3	0.8	0.2	0.5	2.8	7.4	7.6	63.8	15.5	20.7	67.0	4.7	17.4	10.9	112.5
8	Baltimore, Md.	62.2	.....	6.6	1.9	(1)	2.9	4.1	10.4	11.8	58.4	18.2	23.4	60.1	5.9	20.5	13.5	112.9
9	Pittsburgh, Pa.	76.4	.....	3.2	1.9	0.7	1.4	3.1	3.1	10.0	72.7	9.5	17.8	67.3	6.4	9.6	16.7	101.3
10	Los Angeles, Calif.	63.7	.....	5.6	8.2	0.8	4.3	2.9	1.8	12.6	60.7	9.2	30.1	58.4	5.7	9.8	26.1	105.7
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.																	
11	San Francisco, Calif.	69.6	.....	6.9	2.7	0.1	4.4	1.8	2.0	12.5	71.1	10.8	18.1	61.2	9.4	10.7	18.7	99.3
12	Buffalo, N. Y.	69.4	.....	8.1	5.0	0.5	3.2	3.5	2.5	7.9	75.3	7.9	16.8	74.6	4.8	8.3	12.3	105.4
13	Milwaukee, Wis.	63.5	.....	15.3	5.4	0.4	5.0	2.7	1.0	6.6	65.5	5.0	29.5	61.8	2.8	4.9	30.5	98.7
14	Washington, D. C.	40.3	.....	7.6	1.3	1.3	41.9	2.6	0.5	4.5	65.9	1.1	33.0	72.7	2.7	1.2	23.4	114.4
15	Newark, N. J.	60.9	0.4	4.3	3.8	0.3	10.8	2.8	6.3	10.4	72.0	15.9	12.1	59.8	3.5	14.0	22.7	87.9
16	Cincinnati, Ohio	63.8	.....	4.5	2.1	0.3	2.0	2.7	14.7	9.8	64.9	20.1	15.0	58.2	5.1	19.7	17.0	97.7
17	New Orleans, La.	[2] 40.5	0.8	13.8	1.3	0.5	4.2	5.0	3.8	30.2	103.3	28.7	(3)	51.3	17.0	19.0	12.7	66.1
18	Minneapolis, Minn.	70.8	.....	3.5	11.6	0.5	3.7	2.6	2.1	5.2	68.7	9.1	22.2	66.6	3.4	9.2	20.8	101.9
19	Kansas City, Mo.	59.6	.....	6.1	16.0	0.2	2.0	3.0	2.7	10.9	65.4	5.0	29.6	59.2	9.0	5.2	26.6	104.2
20	Seattle, Wash.	51.9	.....	0.5	12.2	0.6	3.9	2.6	1.4	26.8	60.9	11.9	27.2	41.5	18.2	11.6	28.7	97.9
21	Indianapolis, Ind.	75.4	0.3	1.8	10.6	0.2	6.1	2.6	2.4	0.6	72.8	4.5	22.7	71.9	0.2	4.4	23.4	99.1
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.																	
22	Jersey City, N. J.	59.2	0.1	4.7	1.1	0.2	11.3	3.1	6.4	14.1	85.1	16.9	(3)	63.0	4.0	13.3	19.7	78.7
23	Rochester, N. Y.	65.0	.....	7.0	12.0	0.1	2.2	1.3	2.7	9.8	73.5	13.4	13.1	58.7	4.1	11.4	25.8	85.0
24	Portland, Oreg.	58.9	.....	0.8	20.5	0.9	1.3	3.0	4.4	10.2	52.9	13.7	33.4	51.9	5.4	14.9	27.8	108.3
25	Denver, Colo.	66.3	.....	2.8	13.9	0.5	2.1	3.6	4.3	6.5	70.6	5.2	24.2	26.6	0.7	2.0	70.7	38.7
26	Providence, R. I.	68.1	0.4	4.1	0.8	0.1	0.9	2.8	9.9	12.9	69.8	11.8	18.4	68.2	5.8	12.5	13.5	106.0
27	Louisville, Ky.	65.9	.....	10.0	0.4	0.3	5.6	2.0	2.2	13.5	68.1	8.8	23.1	67.6	7.2	9.7	15.6	109.8
28	Toledo, Ohio	62.2	.....	3.8	12.1	0.9	2.2	1.3	4.6	12.9	67.6	12.4	20.0	59.2	7.5	12.2	21.1	98.7
29	St. Paul, Minn.	60.9	.....	8.2	12.7	0.3	3.5	2.6	4.3	7.5	73.2	12.5	14.3	64.8	5.9	12.1	17.2	96.5
30	Columbus, Ohio	53.3	.....	3.5	13.1	0.5	1.9	4.3	7.4	16.0	73.4	16.0	10.6	51.8	11.4	14.7	22.1	86.1
31	Oakland, Calif.	67.8	.....	5.6	1.6	0.5	19.1	1.8	1.3	2.3	75.2	7.1	17.7	77.4	4.8	7.8	10.1	109.3
32	Atlanta, Ga.	58.6	0.4	7.1	6.4	2.7	3.5	1.7	1.1	18.5	74.5	4.1	21.4	71.9	9.8	4.6	13.8	109.7
33	Akron, Ohio	61.0	.....	3.3	11.8	1.3	0.8	1.7	3.4	16.7	61.5	13.2	25.3	43.4	5.4	10.5	40.8	79.3
34	Omaha, Nebr.	60.2	.....	0.5	11.5	1.2	1.8	1.6	6.7	16.5	66.3	17.4	16.3	51.1	5.7	14.9	28.2	85.7
35	Worcester, Mass.	63.2	1.6	8.1	3.6	0.2	2.6	5.9	4.6	10.1	66.6	9.8	23.6	72.0	3.5	11.1	13.4	113.5
36	Birmingham, Ala.	35.5	1.7	19.1	11.6	2.8	19.5	5.6	2.0	2.3	60.3	17.1	22.6	66.4	2.1	19.4	12.1	113.7
37	Richmond, Va.	55.0	0.5	6.3	2.3	0.9	2.4	0.8	7.2	24.7	69.9	15.2	14.9	54.7	18.9	16.0	10.4	10.5
38	Syracuse, N. Y.	67.8	.....	9.5	7.8	0.2	1.8	1.5	2.0	9.6	69.1	11.2	19.7	62.7	3.2	10.7	23.3	95.4
39	New Haven, Conn.	80.9	1.5	5.6	1.6	1.1	3.6	4.1	1.5	0.1	79.5	5.5	15.0	66.4	0.1	4.6	28.9	83.6
40	San Antonio, Tex.	85.3	.....	1.8	0.7	1.3	8.4	0.8	1.2	0.5	76.3	11.8	11.9	72.9	0.6	11.4	15.2	96.3
41	Dayton, Ohio	49.2	.....	3.8	6.1	0.4	25.2	3.4	2.6	9.3	52.6	10.3	37.1	46.6	3.5	9.8	40.1	95.3
42	Memphis, Tenn.	61.2	.....	7.7	3.1	0.6	8.5	3.2	2.3	13.5	75.0	17.8	7.2	59.5	9.8	16.5	14.2	92.4
43	Bridgeport, Conn.	85.1	1.0	4.2	3.2	0.7	2.2	1.8	1.8	.....	65.6	8.2	26.2	43.6	.....	5.4	51.0	66.3
44	Scranton, Pa.	76.4	1.7	9.6	2.7	0.6	4.5	1.3	3.2	.....	80.1	6.7	13.2	85.6	.....	7.2	7.3	106.8
45	Grand Rapids, Mich.	68.3	.....	1.3	7.8	0.2	7.0	4.3	1.4	9.7	73.3	6.2	20.5	70.9	7.7	6.7	14.8	107.1
46	Paterson, N. J.	64.9	0.3	7.7	4.7	0.5	15.3	2.9	3.8	(1)	76.4	14.0	9.6	60.4	(1)	11.1	28.5	79.0
47	Hartford, Conn.	73.3	1.1	1.9	6.1	0.5	1.5	2.4	2.8	10.5	66.7	10.1	23.2	51.7	3.8	8.4	36.1	83.2
48	Dallas, Tex.	67.9	.....	0.7	4.8	1.2	4.3	2.2	6.5	12.4	61.6	8.0	30.4	55.6	6.1	8.1	30.2	100.1
49	Youngstown, Ohio	60.7	.....	4.3	13.9	2.4	1.4	2.1	3.6	11.7	72.7	12.4	14.9	54.4	5.8	10.3	29.5	82.8
50	Springfield, Mass.	68.9	1.3	11.0	1.4	0.3	0.3	3.5	2.4	10.9	73.4	8.5	18.1	61.6	4.5	7.6	26.3	90.0
51	Houston, Tex.	77.8	.....	1.2	(1)	1.0	4.6	1.5	5.0	8.9	51.8	22.3	25.9	53.8	4.8	25.3	16.1	113.2
52	Des Moines, Iowa	73.8	.....	0.7	19.3	0.6	1.2	1.5	1.9	1.0	64.7	7.1	28.2	54.6	1.6	6.1	37.7	86.8
53	Fall River, Mass.	76.8	1.7	6.2	0.4	0.2	0.3	2.4	3.5	8.5	69.1	10.5	20.4	74.6	6.8	12.3	6.3	117.7
54	New Bedford, Mass.	74.5	1.3	5.4	0.8	0.1	0.6	4.0	2.8	10.5	67.1	12.7	20.2	62.4	4.3	12.6	20.6	99.5
55	Nashville, Tenn.	52.3	.....	9.3	3.2	2.5	10.6	2.2	5.1	14.8	62.8	15.1	22.1	67.2	7.9	18.0	6.8	119.6
56	Trenton, N. J.	48.8	0.7	5.5	6.3	1.2	13.6	2.5	5.6	15.9	81.7	12.4	5.9	61.5	10.4	10.9	17.2	87.9
57	Salt Lake City, Utah	57.4	.....	2.1	16.7	0.8	9.8	1.6	0.6	11.0	61.6	11.1	27.3	67.9	5.1	13.2	13.9	118.4
58	Camden, N. J.	57.1	0.4	5.9	5.2	0.4	9.8	1.5	5.2	14.6	72.4	13.0	14.6	69.4	6.1	13.6	11.0	104.2
59	Norfolk, Va.	55.3	0.2	13.1	.....	0.7	3.2	1.9	5.8	19.8	76.1	17.5	6.4	60.7	8.1	15.8	15.3	90.5
60	Albany, N. Y.	69.5	.....	6.9	8.5	0.1	1.8	0.3	2.3	10.6	68.1	11.1	20.8	65.4	8.8	12.1	13.6	109.0
61	Lowell, Mass.	73.4	1.6	7.5	1.6	0.3	0.7	2.1	2.4	10.3	78.0	8.0	14.0	69.3	8.1	7.9	14.7	99.3
62	Cambridge, Mass.	71.9	1.0	7.3	0.4	0.1	0.2	4.1	4.0	11.1	70.0	12.9	17.1	68.3	7.0	13.8	10.9	107.5
63	Reading, Pa.	66.1	1.8	5.4	0.8	0.5	5.0	0.8	2.2	17.3	80.9	6.5	15.6	68.2	11.2	6.3	14.3	98.1
64	Wilmington, Del.	67.2	.....	0.9	3.3	1.5	3.5	1.3	5.5	16.8	65.9	12.4	21.7	62.7	8.5	13.3	15.4	108.0
65	Spokane, Wash.	51.6	.....	0.5	16.4	1.2	13.0	3.7	1.4	12.2	58.5	13.8	27.7	61.4	4.5	15.5	18.7	112.4
66	Fort Worth, Tex.	67.6	.....	0.4	0.7	0.6	6.0	4.4	2.4	18.1	65.2	15.8	19.0	44.1	9.5	13.0	33.4	82.2

[1] Less than one-twentieth of 1 per cent.
[2] Only partial collections were reported. A change in the method of assessing real property delayed the completion of assessment rolls and the collection of taxes.
[3] Payments for expenses and interest are in excess of revenue receipts.

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TABLE 5.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 54. For amounts on which percentages are based, see Table 3.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY— Payments for— 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 IN 1919.																	
67	Kansas City, Kans.	38.0	.....	2.5	9.9	0.5	0.2	2.7	1.5	44.7	74.8	12.9	12.3	37.0	32.5	12.0	18.5	93.0
68	Lynn, Mass.	69.8	1.8	5.4	1.9	0.2	0.5	4.0	2.5	13.9	72.0	10.6	17.4	74.3	9.7	12.4	3.6	116.7
69	Yonkers, N. Y.	75.3	.....	4.7	6.1	0.2	1.9	1.2	0.9	9.6	65.1	15.9	19.0	59.5	5.5	15.9	19.1	99.8
70	Duluth, Minn.	60.0	.....	2.2	8.8	1.6	4.1	0.9	1.1	21.3	62.1	10.5	27.4	50.3	13.0	10.6	26.1	101.8
71	Tacoma, Wash.	37.8	.....	0.7	7.7	1.7	10.2	2.4	2.2	37.4	55.8	13.5	30.7	46.4	14.6	14.7	24.3	109.3
72	Lawrence, Mass.	77.2	0.8	9.1	1.1	0.4	0.4	2.3	1.2	7.5	81.6	10.0	8.4	72.3	6.3	9.6	11.8	96.4
73	Elizabeth, N. J.	56.7	0.8	6.5	12.4	0.4	14.5	1.8	6.8	0.1	64.6	11.1	24.3	75.4	0.1	12.9	11.6	116.8
74	Utica, N. Y.	77.8	.....	11.0	6.2	0.4	2.6	0.5	1.0	0.5	71.9	7.5	20.6	76.2	.....	8.0	15.8	105.9
75	Somerville, Mass.	74.1	2.0	3.4	2.6	0.2	0.6	5.4	0.5	11.2	74.8	10.1	15.1	77.9	4.0	11.0	7.1	109.5
76	Erie, Pa.	55.1	0.8	3.6	5.4	1.6	2.7	1.9	2.5	26.3	69.3	6.3	24.4	43.1	10.7	4.9	41.3	77.6
77	Waterbury, Conn.	70.2	1.3	3.6	2.0	1.5	2.9	0.8	2.5	15.2	75.6	11.0	13.4	52.2	1.5	7.8	38.5	71.0
78	Oklahoma City, Okla.	67.5	.....	1.8	7.8	1.6	2.6	2.6	4.2	11.8	52.5	14.9	32.6	42.1	7.0	14.0	36.9	93.6
79	Schenectady, N. Y.	75.6	.....	7.4	9.7	0.2	1.6	1.3	0.6	3.7	45.3	7.1	47.6	67.0	3.8	11.1	18.1	156.5
80	Flint, Mich.	54.3	.....	0.6	17.0	0.8	4.7	6.1	1.5	15.0	62.5	7.9	29.6	39.8	8.1	6.1	46.0	76.7
81	Fort Wayne, Ind.	47.2	1.3	0 6	16.8	0.2	5.6	1.2	1.3	25.8	67.2	2.4	30.4	47.7	17.9	2.4	32.0	97.7
82	Evansville, Ind.	69.1	0.2	1.4	0.6	0.2	8.1	1.2	2.9	16.4	73.7	4.9	21.4	69.7	11.2	5.4	13.7	109.8
83	Savannah, Ga.	54.7	.....	9.5	1.2	2.0	16.9	3.0	0.6	12.1	73.9	10.5	15.6	72.7	9.3	11.7	6.3	111.0
84	St. Joseph, Mo.	74.3	.....	7.4	10.9	0.8	3.6	0.8	2.0	0.2	64.9	6.1	29.0	74.6	0.1	7.1	18.2	115.2
85	Jacksonville, Fla.	34.6	.....	3.6	1.0	2.6	12.7	1.3	2.1	42.0	66.5	10.0	23.5	43.2	20.9	9.6	26.2	96.5
86	Manchester, N. H.	81.3	2.1	0.7	0.1	0.3	0.3	2.0	1.9	11.3	80.2	6.4	13.4	76.5	9.1	6.8	7.5	106.9
87	Canton, Ohio.	60.4	.....	3.9	14.5	1.4	2.1	1.6	2.3	13.8	59.4	17.3	23.3	43.4	7.6	14.8	34.2	85.9
88	Peoria, Ill.	68.7	.....	11.7	10.9	0 9	3.3	3.2	1.1	0.2	74.4	5.4	20.2	82.6	0.4	6.0	10.9	111.6
89	Harrisburg, Pa.	68.1	0.6	3.1	3.0	0.9	3.5	1.0	4.6	15.3	81.1	7.0	11.9	71.0	7.3	6.7	15.0	96.5
90	Knoxville, Tenn.	48.8	0.2	6.8	4.2	0.6	13.9	6.5	1.5	17.7	84.6	19.0	(1)	35.3	13.2	10.9	40.6	57.3
91	Bayonne, N. J.	51.6	.....	3.0	5.3	0.1	18.0	0.3	3.5	18.2	80.9	9.3	9.8	34.2	8.7	4.9	52.1	53.1
92	Wilkes-Barre, Pa.	81.7	2.2	6.5	3.8	0.2	3.9	0.8	0.8	0.2	76.9	11.2	11.9	77.7	0.3	11.4	10.6	101.5
93	Troy, N. Y.	70.8	.....	7.8	2.7	0.1	2.5	0.5	1.0	14.6	68.3	9.3	22.4	75.4	5.5	11.0	8.0	118.6
94	Allentown, Pa.	72.8	2.4	4.1	1.3	0.6	3.9	0.8	1.4	12.8	74.0	6.4	19.6	59.6	7.3	5.8	27.4	90.3
95	El Paso, Tex.	64.6	.....	1.5	1.4	0.6	7.7	1.5	1.3	21.2	72.3	11.1	16.6	62.2	15.0	11.9	10.9	106.7
96	San Diego, Calif.	61.2	.....	5.3	5.5	0.6	9.9	2.1	1.2	14.2	52.8	14.3	32.9	51.5	8.3	16.2	23.9	113.3
97	Wichita, Kans.	67.8	.....	2.3	24.0	1.5	1.1	1.3	1.9	0.1	51.4	8.4	40.2	45.1	0.4	7.4	47.1	88.4
98	South Bend, Ind.	56.3	0.6	0.8	25.9	0.1	6.0	1.0	0.9	8.5	67.6	3.7	28.7	52.6	8.8	3.4	35.2	90.8
99	Sioux City, Iowa.	74.7	.....	1.0	2.9	1.7	1.9	1.9	2.6	13.3	68.1	4.8	27.1	64.2	5.8	4.9	25.0	102.9
100	Hoboken, N. J.	62.4	0.1	5.6	0.1	0.2	13.2	0.8	2.9	14.7	87.7	12.0	0.3	56.1	10.6	9.1	24.2	76.0
101	Portland, Me.	63.8	1.5	3.5	1.4	.....	8.4	2.3	3.0	16.2	67.2	16.5	16.3	59.0	5.3	15.8	19.9	95.7
102	Charleston, S. C.	53.2	0.2	8.1	1.4	2.0	5.3	0.7	3.8	25.2	65.6	14.6	19.8	51.9	11.8	14.2	22.1	97.2
103	East St. Louis, Ill.	57.0	.....	19.2	16.1	0.8	4.7	2.1	0.1	.....	82.5	10.9	6.6	71.5	.....	9.4	19.1	86.7
104	Terre Haute, Ind.	77.7	0.9	2.3	0.6	0.2	11.4	2.1	1.9	3.0	90.3	4.7	5.0	81.2	1.9	4.3	12.5	92.1
105	Brockton, Mass.	68.2	1.7	8.2	2.5	0.3	0.2	8.0	1.4	9.5	75.8	10.4	13.8	68.2	6.3	10.2	15.2	98.4
106	Sacramento, Calif.	61.7	.....	5.3	1.2	0.4	19.5	0.4	2.9	8.6	67.7	9.9	22.4	55.2	4.0	8.7	32.2	87.4
107	Binghamton, N. Y.	77.3	.....	2.2	4.1	0.4	2.7	3.9	1.2	8.3	77.9	6.9	15.2	67.8	6.4	6.6	19.2	95.4
108	Tulsa, Okla.	64.9	.....	3.3	13.1	2.5	3.6	1.2	1.6	9.9	53.2	8.1	38.7	37.0	5.2	6.4	51.3	79.6
109	Johnstown, Pa.	73.9	3.2	5.9	1.9	3.0	4.1	4.9	3.0	0.1	78.6	5.4	16.0	72.1	0.1	5.0	22.8	91.9
110	Rockford, Ill.	67.4	.....	2.7	13.2	1.4	2.0	2.8	0.9	9.8	69.3	6.8	23.9	62.5	5.2	6.7	25.7	97.6
111	Little Rock, Ark.	60.5	.....	4.9	18.0	3.6	3.9	3.6	3.7	1.8	68.9	14.2	16.9	66.2	1.2	13.9	18.6	97.9
112	Passaic, N. J.	60.3	0.1	6.9	4.7	1.1	19.2	1.9	5.7	.....	86.0	15.9	(1)	66.5	.....	12.3	21.2	77.3
113	Pawtucket, R. I.	65.2	0.5	1.8	0.4	0.3	0.8	1.7	6.3	22.9	68.0	18.4	13.6	58.3	9.2	18.3	14.1	99.3
114	Saginaw, Mich.	65.3	.....	0.3	8.3	0.3	9.2	2.0	3.2	11.3	68.8	3.6	27.6	77.9	9.5	4.5	8.0	127.1
115	Holyoke, Mass.	50.9	0.9	5.7	0.3	0.2	0.7	1.9	1.7	37.7	81.7	6.7	11.6	52.5	31.1	6.8	9.6	102.3
116	Altoona, Pa.	60.5	0.9	4.3	7.3	1.1	4.7	2.8	2.2	16.3	71.9	15.5	12.6	72.1	5.4	16.8	5.7	107.8
117	Mobile, Ala.	33.2	.....	10.0	6.7	4.2	24.1	1.9	2.8	17.1	56.9	14.7	28.4	53.8	9.6	16.3	20.3	111.3
118	Springfield, Ohio.	62.3	.....	3.5	11.3	0.6	2.4	4.3	3.8	11.7	65.0	11.7	23.3	63.9	8.1	13.0	15.1	110.7
119	Springfield, Ill.	69.3	.....	1.3	3.5	0.4	4.6	1.4	1.6	17.8	71.0	4.6	24.4	53.7	11.6	4.2	30.5	91.9
120	New Britain, Conn.	68.6	1.5	2.7	2.2	1.0	3.0	3.5	2.1	15.3	70.0	10.1	19.9	72.6	4.8	11.2	11.4	110.7
121	Covington, Ky.	55.4	.....	8.2	2.5	0.9	8.3	0.9	1.6	22.2	78.7	13.7	7.6	55.8	10.6	11.5	22.1	84.3
122	Chattanooga, Tenn.	60.6	.....	7.6	5.1	1.1	17.3	5.4	2.2	0.8	68.9	18.5	12.6	63.1	0.5	17.1	19.3	92.3
123	Davenport, Iowa.	82.5	.....	1.5	7.2	0.6	2.4	2.3	1.8	1.6	73.2	6.7	20.1	49.0	0.1	4.5	46.5	67.0
124	Lansing, Mich.	50.1	.....	0.4	11.5	0.4	5.1	3.4	0.2	29.0	67.3	1.6	31.1	50.8	16.2	1.6	31.4	99.5
125	Berkeley, Calif.	71.3	.....	1.5	1.8	0.1	21.4	1.0	2.8	0.1	80.5	6.1	13.4	85.4	0.7	6.5	7.4	107.0
126	Chester, Pa.	64.0	2.3	5.9	14.5	2.9	5.1	2.1	2.9	0.3	71.3	11.6	17.1	51.4	0.2	8.4	40.0	72.4
127	Racine, Wis.	51.8	.....	27.3	8.5	0.6	7.4	1.7	1.1	1.7	61.7	3.3	35.0	72.0	1.6	4.0	22.4	119.4
128	Lincoln, Nebr.	65.6	0.6	1.3	13.9	0.4	2.3	1.0	0.6	14.3	58.0	6.1	35.9	56.0	9.3	6.9	27.9	112.5
129	Lancaster, Pa.	61.6	0.3	4.3	0.7	0.1	5.2	1.3	1.9	24.7	79.7	7.9	12.4	61.9	14.8	7.6	15.7	96.3
130	Haverhill, Mass.	64.6	1.8	13.2	1.8	0.3	0.2	4.6	3.5	10.0	75.6	7.6	16.8	73.4	5.5	8.0	13.1	104.4
131	Augusta, Ga.	49.0	.....	8.7	4.9	1.1	15.3	7.0	1.7	12.3	62.2	11.0	26.8	52.4	5.0	10.1	32.5	92.3
132	Macon, Ga.	35.9	.....	11.8	1.0	3.3	18.3	5.8	2.1	21.9	75.0	7.1	17.9	62.9	9.9	6.9	20.4	97.1
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.																	
133	Atlantic City, N. J.	54.3	(2)	11.9	0.1	0.3	12.4	1.1	9.8	10.2	75.2	22.2	2.6	67.5	5.1	21.4	6.0	96.5
134	Tampa, Fla.	59.1	.....	4.0	2.5	1.2	25.3	3.9	3.4	0.5	63.8	13.9	22.3	77.8	0.4	17.0	4.9	122.4
135	Gary, Ind.	79.3	.....	1.6	11.4	0.8	5.2	1.1	0.5	(2)	67.1	2.6	30.3	72.2	(2)	2.8	24.9	107.7
136	Topeka, Kans.	70.5	.....	1.8	11.8	0.5	1.4	2.4	2.5	9.0	63.3	8.6	28.1	65.5	9.4	10.2	14.9	118.3
137	Malden, Mass.	66.9	1.8	10.1	3.1	0.1	0.8	4.2	3.0	10.0	79.1	12.0	8.9	70.5	5.6	11.6	12.3	96.3
138	Huntington, W. Va.	85.8	0.8	0.8	5.1	2.1	2.1	0.5	0.9	1.9	66.3	10.5	23.2	73.5	0.9	11.7	13.9	112.2
139	East Orange, N. J.	60.9	0.5	1.5	3.5	0.1	12.2	1.7	3.5	16.1	66.9	12.7	20.4	65.4	4.5	13.2	16.8	104.5
140	Niagara Falls, N. Y.	65.0	.....	11.7	8.0	0.7	1.5	3.5	0.8	8.8	47.8	8.7	43.5	57.3	4.7	11.3	26.7	129.8
141	Kalamazoo, Mich.	71.9	.....	0.5	7.3	0.3	6.6	3.4	0.8	9.2	63.3	6.2	30.5	76.8	8.5	8.4	6.3	134.7
142	Bay City, Mich.	62.8	.....	(2)	4.9	0.2	8.2	3.6	1.7	18.6	69.0	3.8	27.2	64.9	15.8	4.5	14.8	117.1
143	York, Pa.	74.1	1.7	4.6	3.5	0.4	6.3	2.5	7.0	.....	72.7	10.3	17.0	74.1	.....	10.5	15.4	102.0
144	Roanoke, Va.	72.8	1.0	11.7	0.3	1.6	7.3	1.3	2.9	1.1	61.3	12.5	26.2	64.8	0.3	13.3	21.5	106.3
145	Jackson, Mich.	62.4	.....	1.5	9.1	0.3	6.4	8.7	2.5	9.2	76.6	7.7	15.7	51.4	6.0	5.7	36.9	74.9

[1] Payments for expenses and interest are in excess of revenue receipts.

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

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TABLE 5.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 54. For amounts on which percentages are based, see Table 3.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.																		
146	McKeesport, Pa	61.4	1.0	3.0	3.0	2.0	3.3	2.0	1.7	22.5	83.1	6.4	10.5	71.5	17.7	6.9	3.9	107.4
147	Quincy, Mass	67.5	1.3	8.3	3.4	0.4	0.9	2.1	1.3	14.7	66.7	10.8	22.5	70.7	5.3	12.3	11.7	113.9
148	Newton, Mass	57.2	0.9	20.7	4.0	0.1	1.6	3.3	4.1	8.0	71.3	11.9	16.8	77.8	3.9	13.7	4.6	114.6
149	Charlotte, N. C	45.7	1.3	7.8	9.8	1.1	9.5	1.5	0.1	23.3	68.8	16.0	15.2	53.7	13.4	15.6	17.3	97.5
150	Elmira, N. Y	68.0	.....	2.5	6.0	0.4	2.4	0.9	1.2	18.5	73.3	10.3	16.4	72.6	11.4	11.8	4.2	114.6
151	Cedar Rapids, Iowa	78.6	.....	0.7	2.0	0.8	2.2	1.6	0.9	13.2	74.2	5.1	20.7	70.2	9.6	5.4	14.8	107.5
152	Pasadena, Calif	52.9	.....	0.7	1.4	0.3	11.7	2.1	0.8	30.1	76.6	5.8	17.6	65.0	16.4	6.1	12.5	106.2
153	New Castle, Pa	78.8	1.6	3.0	5.6	2.5	3.9	2.5	1.8	0.3	74.4	5.1	20.5	74.0	0.1	5.1	20.7	99.7
154	Fresno, Calif	47.0	.....	10.0	19.3	0.7	18.8	3.6	0.5	0.2	58.8	4.5	36.7	60.3	0.3	4.7	34.8	103.1
155	Galveston, Tex	51.0	.....	0.8	0.5	0.2	16.2	13.5	3.4	14.4	58.5	18.6	22.9	55.6	8.7	20.4	15.3	109.9
156	Pueblo, Colo	58.1	.....	1.4	8.3	0.7	4.6	1.4	0.9	24.6	68.2	14.4	17.4	41.8	13.2	11.6	33.3	80.8
157	Montgomery, Ala	30.4	.....	19.0	13.5	3.5	9.8	5.3	1.7	16.9	68.4	21.0	10.6	60.3	7.2	20.7	11.8	98.7
158	Woonsocket, R. I	62.7	0.6	3.4	2.2	0.1	1.3	2.5	9.6	17.6	74.6	24.0	1.4	52.5	5.3	18.6	23.6	77.4
159	Salem, Mass	68.2	1.3	9.0	0.9	0.2	6.0	3.5	1.3	9.6	70.3	9.9	19.8	71.6	6.7	11.1	10.7	111.2
160	Decatur, Ill	64.1	.....	1.3	14.0	0.7	2.5	1.7	3.2	12.4	68.0	8.5	23.5	74.9	10.7	10.7	3.6	126.0
161	Highland Park, Mich	66.6	.....	0.3	12.0	0.5	6.7	2.6	1.7	9.6	59.7	14.7	25.6	49.3	4.6	13.3	32.8	90.3
162	Wheeling, W. Va	66.5	0.7	2.5	0.3	1.9	2.6	1.0	3.3	21.1	87.6	5.2	7.2	73.8	12.5	5.1	8.6	98.4
163	Chelsea, Mass	70.4	1.6	6.3	1.4	0.3	(1)	4.6	3.7	11.6	70.5	16.2	13.3	72.1	3.1	17.2	7.6	106.6
164	Shreveport, La	47.8	0.4	7.2	3.8	4.1	3.6	8.7	2.1	22.2	73.7	13.6	12.7	60.4	12.3	13.4	13.8	98.6
165	Butte, Mont	45.8	1.5	14.9	16.1	1.7	17.3	1.0	1.8	.....	80.3	6.9	12.8	79.9	.....	6.9	13.3	99.5
166	Mount Vernon, N. Y	85.1	.....	3.7	4.4	0.3	3.2	1.8	1.5	.....	74.4	15.5	10.1	74.5	.....	15.5	9.9	100.2
167	Winston-Salem, N. C	57.5	1.3	2.4	11.2	1.8	5.4	5.8	0.7	14.0	57.4	15.1	27.5	38.5	9.0	12.5	40.0	82.7
168	Lexington, Ky	64.4	.....	13.9	10.4	0.9	6.1	1.4	2.3	0.7	69.3	10.6	20.1	71.6	0.3	11.0	17.0	103.8
169	Fitchburg, Mass	70.4	1.7	6.4	1.7	0.3	0.2	6.8	2.7	9.7	77.1	9.1	13.8	75.8	6.2	9.7	8.2	106.5
170	Perth Amboy, N. J	46.8	0.1	6.3	9.3	1.0	9.4	1.1	2.1	23.8	68.2	15.0	16.8	51.4	14.8	14.6	19.1	97.1
171	Portsmouth, Va	60.9	0.4	12.9	.....	1.5	4.9	1.9	15.9	1.7	75.8	21.1	3.1	54.5	1.5	15.6	28.4	73.9
172	Pittsfield, Mass	71.8	1.9	8.8	3.0	0.3	0.2	2.4	0.4	11.3	69.6	11.7	18.7	78.0	2.5	13.5	6.1	115.5
173	Lima, Ohio	50.0	.....	4.5	15.1	1.0	2.1	2.7	7.8	16.9	62.2	16.4	21.4	33.9	6.0	10.5	49.6	64.1
174	Superior, Wis	66.0	.....	11.1	11.3	3.8	5.8	1.0	1.0	.....	85.3	6.8	7.9	74.9	.....	6.0	19.1	87.7
175	West Hoboken, N. J	59.6	0.1	6.4	8.8	0.1	20.5	0.9	3.6	.....	64.2	8.6	27.2	85.1	.....	11.4	3.5	132.6
176	Springfield, Mo	70.1	1.2	13.4	4.0	1.7	6.0	1.3	1.5	0.8	79.3	1.7	19.0	86.3	1.0	1.8	10.9	110.0
177	Everett, Mass	77.6	1.6	3.0	0.2	0.1	0.4	2.8	2.2	12.1	67.1	13.8	19.1	68.9	4.7	15.2	11.2	109.8
178	Dubuque, Iowa	83.1	.....	0.2	7.1	0.1	1.3	0.3	0.4	7.5	49.3	6.3	44.4	67.8	10.7	10.0	11.6	159.1
179	Hamilton, Ohio	48.1	.....	3.7	9.3	0.6	1.8	0.8	1.1	34.6	76.1	11.2	12.7	43.7	31.9	11.1	13.3	99.4
180	Stockton, Calif	47.5	.....	4.7	31.7	0.7	12.2	0.8	1.0	1.3	54.8	4.4	40.8	52.0	0.6	4.3	43.1	96.0
181	San Jose, Calif	56.9	.....	6.9	2.9	0.8	26.7	4.8	0.9	(1)	82.3	6.0	11.7	83.1	.....	6.0	10.9	100.9
182	Kenosha, Wis	45.1	.....	28.6	11.4	0.8	4.0	0.9	0.9	8.3	44.9	2.6	52.5	52.5	6.0	3.4	38.1	130.3
183	Charleston, W. Va	81.5	0.7	3.1	4.4	2.3	2.0	1.6	3.2	1.2	61.2	9.4	29.4	64.9	0.8	10.1	24.1	107.5
184	Jamestown, N. Y	61.5	.....	2.9	6.4	0.7	2.5	4.1	0.3	21.7	66.9	8.3	24.8	57.1	12.4	8.7	21.8	104.0
185	Joliet, Ill	57.1	.....	13.7	16.4	0.3	1.9	1.0	0.9	8.6	56.4	4.7	38.9	54.2	9.1	5.3	31.4	112.2
186	Waco, Tex	67.0	.....	1.1	(1)	1.2	5.3	1.9	3.4	20.1	75.0	14.0	11.0	55.5	13.7	12.9	17.9	92.3
187	Taunton, Mass	55.4	1.5	6.8	1.6	0.2	0.2	3.7	4.0	26.7	78.7	10.9	10.4	47.4	22.9	9.7	20.0	89.3
188	Madison, Wis	52.0	.....	12.7	19.4	0.2	4.1	1.3	1.3	8.9	54.5	8.2	37.3	50.6	5.5	8.4	35.5	102.9
189	Columbia, S. C	46.2	1.2	10.7	4.0	3.4	3.4	1.2	0.9	28.9	74.4	14.8	10.8	54.7	14.6	13.8	16.8	93.2
190	Brookline, Mass	54.1	0.5	35.1	1.2	(1)	0.1	2.2	0.3	6.4	70.8	8.8	20.4	78.2	5.6	10.4	5.7	118.5
191	Lorain, Ohio	59.0	.....	4.7	12.5	0.9	1.7	1.5	1.7	17.9	67.4	14.3	18.3	55.6	10.5	14.0	19.9	98.0
192	Auburn, N. Y	71.6	.....	5.6	5.7	0.1	2.5	1.5	1.5	11.6	68.9	5.1	26.0	69.2	9.2	5.8	15.7	113.9
193	Quincy, Ill	69.1	.....	7.7	1.2	0.4	2.8	1.1	2.2	15.6	67.9	2.3	29.8	77.4	10.0	3.0	9.6	128.6
194	Williamsport, Pa	74.0	2.9	6.2	5.9	0.6	4.5	2.6	1.3	1.9	74.4	4.3	21.3	67.8	0.1	3.9	28.2	91.3
195	Aurora, Ill	62.3	.....	5.9	11.3	0.4	3.0	1.8	1.3	13.9	71.2	6.4	22.4	65.9	14.0	7.2	13.0	112.1
196	Council Bluffs, Iowa	69.5	0.5	0.6	3.9	0.5	3.4	1.3	1.4	18.9	69.4	6.0	24.6	65.9	11.9	6.7	15.5	112.1
197	New Rochelle, N. Y	87.0	.....	2.8	4.2	0.1	1.7	3.0	1.0	0.1	66.3	11.9	21.8	73.0	0.1	13.1	13.8	110.2
198	Waterloo, Iowa	77.6	0.9	0.6	2.7	1.7	2.0	1.5	0.9	12.2	66.4	9.8	23.8	52.4	7.5	8.9	31.2	90.2
199	Battle Creek, Mich	73.5	.....	0.6	5.4	0.7	5.8	2.4	1.1	10.5	75.0	3.1	21.9	68.7	7.8	3.2	20.3	101.9
200	Austin, Tex	50.9	.....	0.5	.....	0.3	6.6	2.5	1.1	38.3	65.7	14.5	19.8	48.2	18.5	14.7	18.7	101.5
201	Poughkeepsie, N. Y	65.8	.....	7.8	6.0	0.3	2.2	4.0	1.5	12.5	76.0	11.6	12.4	64.1	10.4	11.4	14.0	98.2
202	Stamford, Conn	86.8	0.4	4.0	1.2	0.7	2.0	2.7	2.2	.....	80.7	12.6	6.7	73.2	.....	11.5	15.4	90.7
203	East Chicago, Ind	62.5	0.4	3.0	27.8	0.4	5.2	0.2	0.4	.....	56.3	2.4	41.3	62.6	.....	2.6	34.8	111.1
204	Amsterdam, N. Y	62.0	.....	11.8	7.5	0.3	2.4	1.0	1.9	13.1	65.0	8.4	26.6	55.3	5.3	7.9	31.5	93.3
205	Oshkosh, Wis	55.8	.....	10.3	13.1	0.2	5.4	1.8	2.0	11.3	69.4	6.9	23.7	61.8	8.1	7.0	23.2	100.7
206	Danville, Ill	78.4	.....	2.8	13.9	2.1	2.5	0.4	.....	.....	53.2	5.1	41.7	71.5	.....	6.8	21.7	134.3
207	Easton, Pa	80.2	4.2	6.1	0.1	0.7	5.8	1.3	0.9	0.6	85.3	8.7	6.0	79.7	.....	8.1	12.2	93.4
208	Orange, N. J	55.0	0.5	4.5	4.4	0.2	17.5	2.1	3.4	12.4	79.0	15.5	5.5	69.1	6.3	14.8	9.8	95.4
209	Wilmington, N. C	51.9	1.1	8.0	0.1	(1)	22.9	4.1	0.9	11.0	73.6	15.1	11.3	55.7	9.0	13.3	22.0	88.0
210	Ogden, Utah	43.4	0.4	1.4	20.1	1.5	14.5	1.1	1.4	16.2	67.6	11.9	20.5	51.7	3.8	9.8	34.7	82.1
211	Norristown, Pa	79.3	4.7	2.6	(1)	1.0	7.3	2.6	2.2	0.3	67.4	11.5	21.1	82.7	0.3	14.1	2.8	123.1
212	Watertown, N. Y	68.3	.....	1.5	4.1	0.8	3.6	3.4	1.8	16.4	86.2	9.1	4.7	59.9	11.0	7.5	21.6	82.2
213	Waltham, Mass	67.7	1.6	7.9	1.3	(1)	0.3	3.7	2.6	14.7	76.3	7.0	16.7	76.6	6.8	7.6	8.9	109.4
214	La Crosse, Wis	63.2	.....	14.6	1.4	0.5	5.5	1.8	3.8	9.1	76.3	6.3	17.4	77.7	6.8	7.0	8.5	110.8
215	Green Bay, Wis	73.9	.....	13.9	0.4	0.3	9.5	0.9	1.1	0.1	84.3	6.9	8.8	76.7	0.1	6.3	16.9	91.1
216	Muskogee, Okla	68.0	.....	1.5	(1)	2.3	3.2	3.3	4.6	17.1	51.1	17.7	31.2	46.8	7.1	18.7	27.3	105.6
217	Lynchburg, Va	59.6	1.0	15.4	0.3	0.7	3.4	3.9	3.4	12.4	62.4	16.7	20.9	57.6	3.1	16.2	23.1	97.2
218	Joplin, Mo	62.4	.....	14.2	4.7	2.4	5.4	3.0	2.1	5.7	66.5	3.5	30.0	69.9	6.6	4.1	19.5	115.0
219	Newport, R. I	86.4	0.1	1.1	.....	0.1	1.9	2.2	8.1	0.2	79.9	7.6	12.5	85.3	0.5	8.2	6.0	107.4
220	Colorado Springs, Colo	60.5	.....	1.9	1.3	0.4	11.8	1.8	0.9	21.5	73.9	11.9	14.2	73.5	7.0	13.0	6.5	109.0
221	Zanesville, Ohio	64.3	.....	4.2	6.9	1.0	1.9	1.9	2.9	17.0	60.6	9.3	30.1	48.4	13.2	9.5	29.0	101.5
222	Newport, Ky	59.6	.....	5.4	8.4	0.3	6.4	1.8	0.4	17.6	67.0	9.1	23.9	60.0	9.9	9.5	20.5	104 4
223	Everett, Wash	42.9	.....	0.6	21.2	0.7	14.4	1.2	0.9	18.1	47.6	19.9	32.5	47.3	7.1	22.8	22.8	114.2
224	Newark, Ohio	66.0	.....	5.2	9.8	0.4	2.2	0.8	2.7	13.0	67.8	13.6	18.6	62.6	12.2	15.0	10.2	110.3
225	Bellingham, Wash	41.1	.....	0.5	27.4	0.8	17.3	0.6	1.1	11.1	54.4	13.5	32.1	53.1	5.9	14.6	26.4	108.5
226	Jackson, Miss	56.1	1.8	3.0	6.2	2.0	7.6	2.4	0.1	20.9	77.6	22.9	(2)	58.5	11.5	20.6	9.4	90.2
227	Boise, Idaho	61.8	.....	1.0	17.4	0.7	15.2	1.6	1.1	1.3	73.1	9.9	17.0	81.3	1.4	11.2	6.1	113.2

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

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

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TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties and interest.			Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
	Grand total	$874,582,760	$784,902,861	$779,002,628	$5,900,233	$16,788,443	$2,109,044	$63,845,037	$32,318,696	$20,482,485	$11,043,856
	Group I	461,560,854	415,429,758	412,090,752	3,339,006	9,780,671	189,040	31,473,638	18,421,566	9,520,501	3,531,571
	Group II	115,279,250	102,969,103	102,470,625	498,478	1,002,237	138,599	10,200,771	4,783,969	4,008,824	1,407,978
	Group III	145,962,169	131,288,104	130,322,255	965,849	3,187,372	767,968	10,034,273	4,992,914	2,126,696	2,914,663
	Group IV	82,851,245	74,832,602	74,315,161	517,441	1,480,983	557,820	5,633,567	2,445,554	1,537,945	1,650,068
	Group V	68,929,242	60,383,294	59,803,835	579,459	1,337,180	455,617	6,502,788	1,674,693	3,288,519	1,539,576
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.										
1	New York, N. Y	$204,329,871	$185,331,020	$183,426,736	$1,904,284	$5,023,484	.....	$12,225,187	$8,165,691	$3,125,058	$534,438
2	Chicago, Ill	62,415,755	55,241,981	55,054,008	187,973	.....	.....	5,743,125	4,202,230	277,409	1,263,486
3	Philadelphia, Pa	45,724,630	43,313,062	43,102,215	210,847	.....	$60,556	2,211,215	1,818,689	113,545	278,981
4	Detroit, Mich	24,478,188	23,947,215	23,784,188	163,027	90,700	.....	90,131	.....	.....	90,131
5	Cleveland, Ohio	18,170,562	17,408,643	17,408,643	.....	24,554	.....	687,161	633,139	2,110	51,912
6	St. Louis, Mo	18,797,123	15,178,911	15,062,378	116,533	1,119,638	.....	2,310,536	779,050	1,354,801	176,685
7	Boston, Mass	35,104,971	26,411,821	26,139,283	272,538	3,202,001	128,484	5,297,339	1,020,395	4,192,847	84,097
8	Baltimore, Md	13,439,367	11,829,805	11,652,997	176,808	320,294	.....	992,414	889,814	.....	102,600
9	Pittsburgh, Pa	20,685,236	19,848,342	19,678,464	169,878	.....	.....	778,978	679,635	20,067	79,276
10	Los Angeles, Calif	18,415,151	16,918,958	16,781,840	137,118	.....	.....	1,137,552	232,923	434,664	469,965
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.										
11	San Francisco, Calif	$15,061,072	$13,700,419	$13,646,242	$54,177	.....	.....	$1,169,396	$742,175	$231,114	$196,107
12	Buffalo, N. Y	17,037,067	15,011,872	14,950,809	61,063	$254,113	.....	1,746,733	1,177,693	483,407	85,633
13	Milwaukee, Wis	13,406,111	10,382,656	10,356,756	25,900	415,541	.....	2,504,229	374,114	2,076,770	53,345
14	Washington, D. C	9,288,921	7,813,539	7,745,125	68,414	2,801	.....	1,258,702	.....	1,084,627	174,075
15	Newark, N. J	11,508,968	10,471,911	10,372,283	99,628	214,019	$65,422	724,114	587,272	73,993	62,849
16	Cincinnati, Ohio	11,458,370	10,645,690	10,645,690	.....	57,092	.....	685,593	601,187	.....	84,406
17	New Orleans, La	3,714,400	[2] 2,732,061	2,680,620	51,441	.....	51,199	879,492	509,479	282	369,731
18	Minneapolis, Minn	9,890,152	9,380,490	9,363,171	17,319	49,524	.....	420,437	307,442	58,631	54,364
19	Kansas City, Mo	8,919,348	8,069,531	8,017,471	52,060	9,147	.....	702,658	472,095	.....	230,563
20	Seattle, Wash	9,938,933	9,841,951	9,773,518	68,433	.....	.....	67,039	.....	.....	67,039
21	Indianapolis, Ind	[3] 5,055,908	4,918,983	4,918,940	43	.....	21,978	42,378	12,512	.....	29,866
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.										
22	Jersey City, N. J	[1] $6,333,891	$5,797,223	$5,760,768	$36,455	$65,327	$4,466	$443,552	$394,783	$29,650	$19,119
23	Rochester, N. Y	6,847,992	6,078,698	6,012,828	65,870	107,281	.....	659,700	399,524	245,232	14,944
24	Portland, Oreg	[5] 7,439,670	7,339,993	7,296,369	43,624	.....	.....	64,758	.....	.....	64,758
25	Denver, Colo	5,520,621	5,298,596	5,268,274	30,322	.....	.....	120,645	.....	8,444	112,201
26	Providence, R. I	5,739,054	5,385,006	5,369,432	15,574	.....	30,583	309,257	258,375	89	50,793
27	Louisville, Ky	4,759,394	4,133,853	4,073,836	60,017	.....	.....	588,610	409,165	.....	179,445
28	Toledo, Ohio	4,011,785	3,770,074	3,770,074	.....	10,924	.....	217,779	201,774	.....	16,005
29	St. Paul, Minn	4,855,771	4,267,041	4,253,311	13,730	9,343	.....	573,098	342,020	200,782	30,296
30	Columbus, Ohio	3,459,920	3,230,752	3,230,752	.....	16,965	.....	195,767	177,743	.....	18,024
31	Oakland, Calif	4,327,907	3,995,317	3,965,996	29,321	.....	.....	305,689	205,409	33,218	67,062
32	Atlanta, Ga	2,898,652	2,869,622	2,524,103	45,519	.....	15,481	310,907	.....	52,647	258,260
33	Akron, Ohio	2,510,070	2,374,572	2,374,572	.....	6,786	.....	119,041	91,789	.....	27,252
34	Omaha, Nebr	3,576,217	3,546,607	3,546,607	.....	.....	.....	21,266	730	764	19,772
35	Worcester, Mass	4,670,716	3,451,135	3,413,644	37,491	595,116	104,538	515,234	182,879	316,298	16,057
36	Birmingham, Ala	1,607,777	1,013,901	1,009,084	4,817	.....	49,174	496,822	.....	4,212	492,610
37	Richmond, Va	3,089,366	2,749,436	2,742,254	7,182	.....	24,764	281,913	.....	.....	281,913
38	Syracuse, N. Y	3,828,523	3,303,353	3,280,584	22,769	55,756	.....	466,039	331,024	116,041	18,974
39	New Haven, Conn	3,206,731	2,875,776	2,851,130	24,646	70,972	56,209	194,046	184,946	.....	9,100
40	San Antonio, Tex	2,666,913	2,612,897	2,570,559	42,338	.....	.....	37,233	.....	.....	37,233
41	Dayton, Ohio	2,299,194	2,125,928	2,125,928	.....	7,097	.....	136,648	125,331	.....	11,317
42	Memphis, Tenn	2,525,028	2,242,429	2,221,705	20,724	.....	.....	258,222	.....	.....	258,222
43	Bridgeport, Conn	4,144,322	3,885,087	3,878,032	7,055	18,359	46,808	181,759	168,178	.....	13,581
44	Scranton, Pa	2,200,751	1,916,487	1,888,372	28,115	.....	43,390	234,824	210,600	4,891	19,333
45	Grand Rapids, Mich	2,543,339	2,495,398	2,495,398	.....	.....	.....	36,119	.....	.....	36,119
46	Paterson, N. J	1,980,618	1,750,862	1,691,370	59,492	14,406	7,000	197,892	171,493	15,305	11,094
47	Hartford, Conn	3,924,415	2,896,833	2,879,491	17,342	875,704	56,225	92,068	85,105	.....	6,963
48	Dallas, Tex	2,848,078	2,819,132	2,785,811	33,321	.....	.....	27,963	.....	210	27,753
49	Youngstown, Ohio	1,761,573	1,640,200	1,640,200	.....	5,720	.....	113,344	108,041	.....	5,303
50	Springfield, Mass	3,908,290	3,001,795	2,975,822	25,973	314,599	64,330	525,982	110,853	398,382	16,747
51	Houston, Tex	2,970,632	2,926,924	2,912,905	14,019	.....	.....	31,386	7,297	.....	24,089
52	Des Moines, Iowa	3,050,438	3,022,601	3,016,818	5,783	.....	.....	12,218	.....	.....	12,218
53	Fall River, Mass	2,987,020	2,533,590	2,517,485	16,105	176,551	58,924	216,864	97,378	110,112	9,374
54	New Bedford, Mass	3,313,447	2,801,813	2,794,660	7,153	239,634	51,972	218,812	92,827	116,410	9,575
55	Nashville, Tenn	1,693,419	1,436,540	1,419,229	17,311	.....	.....	251,678	.....	.....	251,678
56	Trenton, N. J	1,477,050	1,294,616	1,250,716	43,900	15,835	19,000	138,274	120,100	10,309	7,865
57	Salt Lake City, Utah	2,342,451	2,258,666	2,257,995	671	.....	.....	63,924	.....	.....	63,924
58	Camden, N. J	1,672,111	1,489,603	1,468,952	20,651	15,633	11,727	141,538	123,700	6,061	11,777
59	Norfolk, Va	2,028,464	1,637,030	1,608,887	28,143	.....	4,773	322,092	.....	.....	322,092
60	Albany, N. Y	2,907,419	2,581,530	2,560,946	20,584	64,060	.....	260,822	215,613	40,410	4,799
61	Lowell, Mass	2,487,094	2,013,289	1,984,594	28,695	200,403	48,012	224,213	108,627	104,801	10,785
62	Cambridge, Mass	3,499,173	2,838,395	2,795,962	42,433	300,360	41,628	314,932	.....	310,110	4,822
63	Reading, Pa	1,160,640	1,045,893	1,037,616	8,277	.....	28,964	83,264	67,610	2,318	13,336
64	Wilmington, Del	1,493,982	1,474,523	1,464,156	10,367	541	.....	5,927	.....	.....	5,927
65	Spokane, Wash	1,978,990	1,959,167	1,959,167	.....	.....	.....	15,726	.....	.....	15,726
66	Fort Worth, Tex	1,413,261	1,405,921	1,375,861	30,060	.....	.....	6,426	.....	.....	6,426

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 10.
[2] Only partial collections were reported. A change in the method of assessing real property delayed the completion of assessment rolls and the collection of taxes.
[3] No transactions of county government are included. For explanation, see p. 47.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 56.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.								RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				City number.
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	
Total.	Paid by persons granted—				Total.	Original levies.	Penalties and interest.	Total.	Original levies.	Penalties and interest.						
	Dog licenses.	General licenses.	Permits.[1]													
$6,937,375	$831,897	$4,090,645	$2,014,833	$69,005,788	$3,009,360	$3,003,526	$5,834	$64,247,771	$63,981,797	$265,974	$1,748,657	$6,462,371	$6,154,152	$128,302	$179,917	
4,687,747	434,134	3,046,134	1,207,479	28,715,434	468,993	468,823	170	27,232,529	27,117,118	115,411	1,013,912	2,394,854	2,270,699	43,451	80,704	
968,540	124,984	618,322	225,234	10,650,423	629,120	626,098	3,022	9,806,474	9,736,046	70,428	214,829	814,571	776,190	20,149	18,232	
684,452	136,390	228,245	319,817	15,037,191	1,286,553	1,284,413	2,140	13,501,645	13,455,243	46,402	248,993	1,432,985	1,360,401	38,836	33,748	
346,273	69,938	120,516	155,819	7,793,734	292,938	292,587	351	7,320,222	7,304,854	15,368	180,574	1,066,204	1,009,491	19,237	37,476	
250,363	66,451	77,428	106,484	6,809,006	331,756	331,605	151	6,386,901	6,368,536	18,365	90,349	753,757	737,371	6,629	9,757	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.																
$1,750,180	.....	$945,488	$804,692	$6,787,583	.....	.....	.....	$6,349,245	$6,349,245	.....	$438,338	$915,241	$833,851	$36,505	$44,885	1
1,430,649	$190,615	1,131,113	108,921	12,563,507	.....	.....	.....	12,505,258	12,505,258	.....	58,249	520,289	508,747	1,078	10,464	2
139,797	70,505	.....	69,292	377,017	.....	.....	.....	252,027	252,027	.....	124,990	104,225	102,566	.....	1,659	3
350,142	21,240	323,432	5,470	2,447,983	.....	.....	.....	2,287,224	2,172,011	$115,213	160,759	137,818	128,771	.....	9,047	4
50,204	3,030	.....	47,174	1,686,917	.....	.....	.....	1,494,819	1,494,819	.....	192,098	157,352	149,682	5,343	2,327	5
188,038	22,637	138,100	27,301	1,450,359	$339,722	$339,722	.....	1,110,637	1,110,637	.....	.....	50,904	48,025	.....	2,879	6
65,326	21,994	.....	43,332	336,335	13,015	13,015	.....	323,320	323,320	.....	.....	95,516	93,560	.....	1,956	7
296,854	34,520	236,182	26,152	378,840	.....	.....	.....	353,588	353,588	.....	25,252	6,200	5,532	.....	668	8
57,916	30,105	27,675	136	504,772	.....	.....	.....	504,772	504,772	.....	.....	183,267	181,874	.....	1,393	9
358,641	39,488	244,144	75,009	2,182,121	116,256	116,086	$170	2,051,639	2,051,441	198	14,226	224,042	218,091	525	5,426	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.																
$191,257	$10,236	$153,213	$27,808	$534,298	.....	.....	.....	$534,298	$534,298	.....	.....	$22,468	$13,799	.....	$8,669	11
24,349	8,506	3,894	11,949	1,096,516	.....	.....	.....	1,033,191	995,247	$37,944	$63,325	100,244	99,242	.....	1,002	12
103,685	17,773	54,419	31,493	925,819	$200,149	$200,149	.....	644,014	642,767	1,247	81,656	64,033	62,564	$1,457	12	13
213,879	16,031	182,329	15,519	255,439	997	997	.....	213,549	206,201	7,348	40,893	256,319	254,886	.....	1,433	14
33,502	6,497	552	26,453	669,823	1,452	1,360	$92	668,371	668,371	.....	.....	54,092	54,087	.....	5	15
69,995	22,020	32,813	15,162	346,423	.....	.....	.....	346,423	342,977	3,446	.....	56,367	42,194	13,629	544	16
51,648	3,835	37,764	10,049	90,107	.....	.....	.....	90,107	72,393	17,714	.....	32,379	31,699	600	80	17
39,701	3,879	.....	35,822	1,542,229	289,206	286,276	2,930	1,251,905	1,251,905	.....	1,118	61,832	61,832	.....	.....	18
138,012	16,078	90,523	31,411	2,193,451	136,548	136,548	.....	2,053,389	2,053,389	.....	3,514	33,271	30,725	1,067	1,479	19
29,943	5,076	16,478	8,389	2,304,042	.....	.....	.....	2,279,719	2,279,719	.....	24,323	118,550	111,213	3,396	3,941	20
72,569	15,053	46,337	11,179	692,276	768	768	.....	691,508	688,779	2,729	.....	15,016	13,949	.....	1,067	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.																
$23,323	$3,204	$955	$19,164	$107,826	.....	.....	.....	$107,826	$107,826	.....	.....	$22,199	$19,353	$2,000	$846	22
2,313	.....	.....	2,313	1,142,917	$193,092	$193,092	.....	938,790	938,790	.....	$11,035	7,184	7,184	.....	.....	23
34,919	14,275	96	20,548	2,559,110	.....	.....	.....	2,553,280	2,550,001	$3,279	5,830	110,190	109,168	100	922	24
101,380	8,206	44,430	48,744	1,108,058	.....	.....	.....	1,108,058	1,107,958	100	.....	41,962	41,492	.....	470	25
14,208	10,937	134	3,137	61,445	.....	.....	.....	53,398	52,193	1,205	8,047	6,973	6,819	154	.....	26
36,931	6,494	30,437	.....	24,157	.....	.....	.....	24,157	24,157	.....	.....	21,357	21,107	250	.....	27
13,008	.....	.....	13,008	735,150	124,354	124,354	.....	602,532	602,532	.....	8,264	56,794	56,405	.....	389	28
6,289	3,138	16	3,135	892,084	143,543	142,798	$745	748,541	748,541	.....	.....	20,471	19,702	.....	769	29
16,436	.....	8,016	8,420	795,247	128,761	128,761	.....	650,299	650,299	.....	16,187	33,502	15,892	17,412	198	30
26,901	5,098	90	21,713	91,892	.....	.....	.....	91,892	91,892	.....	.....	30,927	30,411	.....	516	31
2,642	2,642	.....	.....	281,491	120,835	120,835	.....	160,618	157,818	2,800	38	117,743	117,570	.....	173	32
9,671	.....	.....	9,671	459,358	74,698	74,698	.....	366,195	366,195	.....	18,465	49,814	44,309	.....	5,505	33
8,344	5,053	.....	3,291	677,911	.....	.....	.....	658,035	657,615	420	19,876	71,153	69,515	.....	1,638	34
4,693	3,070	.....	1,623	228,808	108,951	108,309	642	69,565	63,565	6,000	50,292	11,377	11,377	.....	.....	35
47,880	6,696	29,190	11,994	330,286	52,996	52,996	.....	277,290	277,290	.....	.....	79,505	79,505	.....	.....	36
33,253	8,625	24,566	62	113,383	64,996	64,996	.....	36,895	36,895	.....	11,492	43,920	43,920	.....	.....	37
3,375	.....	.....	3,375	385,781	81,688	81,207	481	304,093	304,093	.....	.....	8,411	7,656	33	722	38
9,728	2,081	.....	7,647	59,576	8	8	.....	59,568	58,199	1,369	.....	39,803	38,549	1,254	.....	39
16,783	4,056	.....	12,727	21,438	.....	.....	.....	.....	.....	.....	21,438	39,863	35,363	4,500	.....	40
29,521	.....	3,409	26,112	264,270	31,464	31,464	.....	232,806	232,806	.....	.....	19,148	18,775	.....	373	41
24,377	.....	23,738	639	111,714	.....	.....	.....	111,714	111,714	.....	.....	20,328	20,328	.....	.....	42
12,309	4,606	1,055	6,648	147,568	754	549	205	146,814	145,880	934	.....	33,077	33,077	.....	.....	43
6,050	3,749	.....	2,301	68,007	.....	.....	.....	68,007	68,007	.....	.....	14,950	14,950	.....	.....	44
11,822	4,740	1,207	5,875	286,672	.....	.....	.....	286,647	286,647	.....	25	7,108	7,108	.....	.....	45
10,458	4,481	.....	5,977	128,816	.....	.....	.....	128,816	128,816	.....	.....	12,489	12,450	.....	39	46
3,585	1,458	.....	2,127	311,456	47,323	47,323	.....	264,133	259,937	4,196	.....	25,881	25,881	.....	.....	47
983	983	.....	.....	198,080	.....	.....	.....	198,080	198,080	.....	.....	51,146	51,146	.....	.....	48
2,309	80	249	1,980	376,878	14,436	14,436	.....	361,520	361,520	.....	922	64,477	64,440	.....	37	49
1,584	.....	.....	1,584	69,746	37,820	37,820	.....	31,926	31,344	582	.....	12,433	12,433	.....	.....	50
12,322	1,318	.....	11,004	534	.....	.....	.....	.....	.....	.....	534	36,936	25,536	11,400	.....	51
15,619	4,122	.....	11,497	790,054	.....	.....	.....	787,649	787,649	.....	2,405	24,127	24,127	.....	.....	52
1,091	.....	.....	1,091	14,685	9,503	9,503	.....	.....	.....	.....	5,182	7,901	7,901	.....	.....	53
1,216	.....	.....	1,216	34,256	210	210	.....	19,791	19,443	348	14,255	5,204	5,204	.....	.....	54
5,201	.....	.....	5,201	86,939	.....	.....	.....	86,939	86,939	.....	.....	69,543	69,537	.....	6	55
9,325	6,874	.....	2,451	169,119	.....	.....	.....	169,119	169,119	.....	.....	31,260	12,962	.....	18,298	56
19,861	7,477	.....	12,384	655,739	.....	.....	.....	655,739	647,425	8,314	.....	32,075	31,815	.....	260	57
13,610	.....	1	13,609	137,426	.....	.....	.....	137,426	128,284	9,142	.....	10,497	10,497	.....	.....	58
64,569	1,783	60,656	2,130	.....	.....	.....	.....	.....	.....	.....	.....	21,832	21,234	.....	598	59
1,007	.....	.....	1,007	323,986	66	66	.....	323,920	319,731	4,189	.....	4,526	2,793	1,733	.....	60
1,177	.....	.....	1,177	48,649	28,611	28,611	.....	20,038	20,034	4	.....	10,241	10,241	.....	.....	61
3,858	.....	.....	3,858	16,415	7,269	7,269	.....	9,146	9,146	.....	.....	5,660	5,199	.....	461	62
2,519	.....	.....	2,519	13,115	.....	.....	.....	3,081	2,718	363	10,034	7,634	7,634	.....	.....	63
12,991	6,317	.....	6,674	71,927	.....	.....	.....	71,927	68,770	3,157	.....	33,745	33,652	.....	93	64
4,097	4,097	.....	.....	621,527	15,175	15,108	67	561,680	561,680	.....	44,672	45,551	44,116	.....	1,435	65
914	730	.....	184	13,695	.....	.....	.....	13,695	13,695	.....	.....	12,068	12,068	.....	.....	66

[1] Eighty-nine per cent of transactions of county government is included. For explanation, see p. 47.
[2] Ninety-three per cent of transactions of county government is included. For explanation, see p. 47.

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TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties and interest.			Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.										
67	Kansas City, Kans.	$1,176,419	$1,102,571	$1,102,571	.....	.....	.....	$62,308	.....	$8,813	$53,495
68	Lynn, Mass.	2,119,628	1,756,560	1,736,467	$20,093	$165,669	$48,946	147,447	.....	137,916	9,531
69	Yonkers, N. Y.	3,477,957	3,250,496	3,148,147	102,349	21,198	.....	203,277	$135,000	63,482	4,795
70	Duluth, Minn.	2,031,593	1,946,590	1,942,266	4,324	12,941	.....	24,905	.....	13,486	11,419
71	Tacoma, Wash.	1,545,777	1,518,104	1,518,104	.....	.....	.....	24,239	.....	.....	24,239
72	Lawrence, Mass.	2,074,423	1,652,574	1,627,663	24,911	186,772	18,168	216,013	124,294	86,448	5,271
73	Elizabeth, N. J.	1,238,409	1,089,417	1,068,832	20,585	6,761	16,000	122,758	105,628	10,397	6,733
74	Utica, N. Y.	1,833,308	1,541,300	1,534,326	6,974	64,192	.....	224,658	174,629	46,846	3,183
75	Somerville, Mass.	1,911,968	1,689,887	1,677,801	12,086	91,860	48,582	80,106	.....	76,841	3,265
76	Erie, Pa.	1,220,436	1,130,976	1,123,445	7,531	.....	16,005	70,332	57,200	2,558	10,574
77	Waterbury, Conn.	1,781,375	1,652,944	1,646,877	6,067	13,341	30,165	82,118	78,757	.....	3,361
78	Oklahoma City, Okla.	1,739,768	1,695,132	1,695,132	.....	.....	.....	15,863	.....	3,097	12,766
79	Schenectady, N. Y.	3,298,446	2,991,656	2,979,312	12,344	12,469	.....	292,914	145,343	142,035	5,536
80	Flint, Mich.	1,078,158	1,065,647	1,060,734	4,913	.....	.....	9,789	.....	.....	9,789
81	Fort Wayne, Ind.	954,476	917,095	917,095	.....	.....	26,092	9,555	2,470	.....	7,085
82	Evansville, Ind.	1,100,170	1,075,485	1,075,485	.....	.....	3,672	10,221	2,685	.....	7,536
83	Savannah, Ga.	1,102,542	938,796	936,979	1,817	.....	.....	159,628	.....	.....	159,628
84	St. Joseph, Mo.	1,481,883	1,348,151	1,345,689	2,462	.....	.....	117,586	69,325	.....	48,261
85	Jacksonville, Fla.	994,751	900,698	882,463	18,235	.....	.....	93,620	500	5,148	87,972
86	Manchester, N. H.	1,340,795	1,121,969	1,118,393	3,576	174,706	32,750	10,525	5,942	.....	4,583
87	Canton, Ohio	1,146,220	1,075,108	1,075,108	.....	1,497	.....	65,424	60,795	.....	4,629
88	Peoria, Ill.	1,376,478	1,175,932	1,175,932	.....	.....	.....	197,594	168,695	11,247	17,652
89	Harrisburg, Pa.	1,103,807	1,047,770	1,038,613	9,157	.....	8,550	46,709	22,400	2,443	21,866
90	Knoxville, Tenn.	781,515	683,981	682,362	1,619	.....	2,838	91,456	.....	.....	91,456
91	Bayonne, N. J.	1,303,823	1,229,792	1,185,831	43,961	2,637	.....	66,264	58,694	4,998	2,572
92	Wilkes-Barre, Pa.	1,208,403	1,092,483	1,087,622	4,861	.....	29,282	84,874	64,000	4,090	16,784
93	Troy, N. Y.	1,688,486	1,486,669	1,463,334	23,335	33,882	.....	167,407	110,419	55,417	1,571
94	Allentown, Pa.	974,827	894,617	891,107	3,510	.....	30,000	49,727	29,200	2,009	18,518
95	El Paso, Tex.	1,158,273	1,131,709	1,118,265	13,444	.....	.....	18,143	.....	.....	18,143
96	San Diego, Calif.	2,334,104	2,148,551	2,133,769	14,782	.....	.....	175,381	127,754	9,258	38,369
97	Wichita, Kans.	1,214,232	1,174,207	1,174,207	.....	.....	.....	29,596	.....	7,404	22,192
98	South Bend, Ind.	954,151	932,381	932,381	.....	.....	9,199	8,128	2,025	.....	6,103
99	Sioux City, Iowa.	1,315,993	1,298,223	1,298,223	.....	.....	.....	12,505	.....	.....	12,505
100	Hoboken, N. J.	1,422,107	1,291,339	1,276,115	15,224	11,707	1,500	111,540	92,625	12,595	6,320
101	Portland, Me.	1,559,181	1,446,656	1,443,910	2,746	.....	34,130	77,570	.....	74,415	3,155
102	Charleston, S. C.	996,001	861,327	859,208	2,119	.....	3,362	128,085	.....	3,089	124,996
103	East St. Louis, Ill.	937,845	701,921	701,921	.....	.....	.....	232,185	188,351	7,226	36,608
104	Terre Haute, Ind.	890,105	855,206	855,206	.....	.....	9,667	20,357	15,128	.....	5,229
105	Brockton, Mass.	1,568,975	1,096,924	1,075,170	21,754	273,258	33,634	164,573	.....	160,647	3,926
106	Sacramento, Calif.	1,557,931	1,434,370	1,434,370	.....	.....	.....	123,561	100,654	7,864	15,043
107	Binghamton, N. Y.	1,305,228	1,244,945	1,237,174	7,771	24,398	.....	35,266	4,565	26,760	3,941
108	Tulsa, Okla.	1,378,701	1,312,364	1,312,364	.....	.....	.....	27,712	.....	5,322	22,390
109	Johnstown, Pa.	930,685	829,099	829,099	.....	.....	35,846	65,493	31,600	1,505	32,388
110	Rockford, Ill.	1,021,977	982,792	982,792	.....	.....	.....	20,195	.....	5,229	14,966
111	Little Rock, Ark.	647,871	599,049	599,049	.....	.....	.....	44,983	.....	.....	44,983
112	Passaic, N. J.	710,292	628,973	620,125	8,848	7,114	1,235	68,283	57,936	4,132	6,215
113	Pawtucket, R. I.	1,179,305	1,139,648	1,136,773	2,875	.....	8,110	28,303	18,054	11	10,238
114	Saginaw, Mich.	989,155	984,424	972,512	11,912	.....	.....	3,264	.....	.....	3,264
115	Holyoke, Mass.	1,486,327	1,118,340	1,105,119	13,221	198,091	22,880	146,503	77,122	65,760	3,621
116	Altoona, Pa.	662,944	610,812	610,812	.....	.....	8,961	40,485	13,790	1,648	25,047
117	Mobile, Ala.	495,620	380,490	377,432	3,058	.....	.....	105,813	.....	.....	105,813
118	Springfield, Ohio	854,114	806,362	806,362	.....	2,430	.....	44,881	42,957	.....	1,924
119	Springfield, Ill.	1,101,560	1,081,242	1,081,242	.....	.....	.....	18,516	.....	5,808	12,708
120	New Britain, Conn.	1,036,745	960,969	949,555	11,414	15,758	21,700	36,676	34,308	.....	2,368
121	Covington, Ky.	629,594	548,042	547,581	461	.....	.....	79,986	41,020	.....	38,966
122	Chattanooga, Tenn.	725,345	644,731	638,539	6,192	.....	.....	80,614	.....	.....	80,614
123	Davenport, Iowa.	1,116,962	1,097,137	1,095,848	1,289	.....	.....	17,309	.....	.....	17,309
124	Lansing, Mich.	748,652	743,229	734,275	8,954	.....	.....	3,373	.....	.....	3,373
125	Berkeley, Calif.	1,010,620	990,287	986,435	3,852	.....	.....	15,787	.....	3,978	11,809
126	Chester, Pa.	512,786	454,542	450,298	4,244	.....	16,515	29,625	18,000	1,379	10,246
127	Racine, Wis.	1,037,366	642,687	642,621	66	36,476	.....	355,042	67,525	283,285	4,232
128	Lincoln, Nebr.	1,136,248	1,104,255	1,092,921	11,334	.....	10,406	19,614	.....	11,721	7,893
129	Lancaster, Pa.	518,723	482,999	482,892	107	.....	2,300	32,863	26,400	2,036	4,427
130	Haverhill, Mass.	1,181,734	834,176	824,108	10,068	123,826	27,325	195,852	69,764	119,216	6,872
131	Augusta, Ga.	859,473	729,851	727,265	2,586	.....	.....	127,328	.....	22,014	105,314
132	Macon, Ga.	578,479	435,943	431,533	4,410	.....	.....	140,860	.....	18,372	122,488
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.										
133	Atlantic, City, N. J.	$1,508,317	$1,228,127	$1,180,681	$47,446	$9,208	$561	$267,506	$101,750	$10,826	$154,930
134	Tampa, Fla.	880,569	824,259	799,570	24,689	.....	.....	56,096	3,900	.....	52,196
135	Gary, Ind.	1,066,493	1,045,025	1,045,025	.....	.....	.....	12,458	1,250	.....	11,208
136	Topeka, Kans.	935,501	911,805	899,805	12,000	.....	.....	20,672	.....	4,241	16,431
137	Malden, Mass.	1,080,862	854,326	834,840	19,486	63,047	24,800	136,771	.....	135,907	864
138	Huntington, W. Va.	865,468	849,670	846,100	3,570	.....	8,030	5,724	.....	.....	5,724
139	East Orange, N. J.	935,586	906,373	892,152	14,221	.....	7,211	18,592	11,250	3,738	3,604
140	Niagara Falls, N. Y.	1,587,602	1,316,749	1,313,866	2,883	28,257	.....	240,375	83,062	153,827	3,486
141	Kalamazoo, Mich.	791,963	786,012	783,196	2,816	.....	.....	3,759	.....	.....	3,759
142	Bay City, Mich.	769,931	769,348	760,010	9,338	.....	.....	459	.....	.....	459
143	York, Pa.	493,263	454,658	450,361	4,297	.....	10,500	25,562	12,800	1,225	11,537
144	Roanoke, Va.	666,286	567,121	566,375	746	.....	7,958	84,637	.....	.....	84,637
145	Jackson, Mich.	678,804	662,893	662,131	762	.....	.....	14,814	8,967	.....	5,847

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 10.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 56.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.								RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	City number.
Total.	Paid by persons granted—				Total.	Original levies.	Penalties and interest.	Total.	Original levies.	Penalties and interest.						
	Dog licenses.	General licenses.	Permits.[1]													
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.																
$11,540	$5,301	.....	$6,239	$288,423	.....	.....	.....	$288,423	$288,423	.....	.....	$14,336	$13,181	$1,153	$2	67
1,006	.....	.....	1,006	51,241	$26,467	$26,467	.....	24,375	24,345	$30	$399	6,708	6,708	.....	.....	68
2,986	.....	.....	2,986	264,998	.....	.....	.....	264,998	264,908	.....	.....	8,233	8,033	200	.....	69
47,157	2,179	$39,441	5,537	286,874	31,923	31,721	$202	254,951	254,951	.....	.....	53,311	53,250	.....	61	70
3,434	3,434	.....	.....	308,113	.....	.....	.....	308,113	308,113	.....	.....	68,780	68,501	142	137	71
896	.....	.....	896	25,464	17,501	17,501	.....	3,632	3,632	.....	4,331	9,339	9,339	.....	.....	72
3,473	1,703	.....	1,770	239,373	.....	.....	.....	236,517	236,517	.....	2,856	7,446	7,446	.....	.....	73
3,158	2,400	.....	758	128,698	115	115	.....	128,583	128,583	.....	.....	8,342	8,342	.....	.....	74
1,533	.....	.....	1,533	63,289	38,461	38,461	.....	23,157	22,614	543	1,671	3,705	3,705	.....	.....	75
3,123	.....	.....	3,123	111,242	.....	.....	.....	111,242	111,242	.....	.....	33,335	32,345	990	.....	76
2,807	369	.....	2,438	46,766	16,336	16,336	.....	30,430	29,376	1,054	.....	36,527	34,226	.....	2,301	77
28,773	2,460	15,841	10,472	195,286	1,417	1,417	.....	193,869	193,869	.....	.....	40,283	40,283	.....	.....	78
1,407	.....	.....	1,407	385,074	.....	.....	.....	385,074	385,074	.....	.....	7,763	7,756	.....	7	79
2,722	1,373	.....	1,349	332,681	5,623	5,623	.....	327,058	327,058	.....	.....	16,203	12,613	3,000	590	80
1,734	.....	.....	1,734	325,902	.....	.....	.....	323,138	322,958	180	2,764	3,194	3,194	.....	.....	81
10,792	2,533	7,722	537	9,069	.....	.....	.....	8,930	8,930	.....	139	3,007	3,007	.....	.....	82
4,118	3,167	.....	951	19,811	.....	.....	.....	9,770	9,770	.....	10,041	34,219	29,048	5,171	.....	83
16,146	1,420	12,319	2,407	197,532	13,273	13,273	.....	179,606	179,528	78	4,653	14,648	14,648	.....	.....	84
433	433	.....	.....	25,065	42	32	10	23,685	23,685	.....	1,338	68,825	68,406	.....	419	85
845	.....	.....	845	1,463	1,463	1,463	.....	.....	.....	.....	.....	5,141	5,141	.....	.....	86
4,191	.....	.....	4,191	258,889	14,081	14,081	.....	239,139	239,139	.....	5,669	24,430	24,410	.....	20	87
2,952	.....	.....	2,952	187,378	.....	.....	.....	187,378	187,378	.....	.....	14,549	14,549	.....	.....	88
778	.....	.....	778	45,663	.....	.....	.....	43,320	43,320	.....	2,343	14,487	14,487	.....	.....	89
3,240	.....	.....	3,240	58,249	.....	.....	.....	58,249	58,234	15	.....	8,271	8,271	.....	.....	90
5,130	1,011	.....	4,119	125,990	.....	.....	.....	125,990	125,990	.....	.....	2,077	2,077	.....	.....	91
1,764	19	.....	1,745	50,720	.....	.....	.....	50,720	50,720	.....	.....	2,904	2,904	.....	.....	92
528	.....	.....	528	57,822	6,549	6,549	.....	51,273	51,273	.....	.....	1,613	1,610	.....	3	93
483	.....	.....	483	16,272	.....	.....	.....	7,768	7,768	.....	8,504	7,115	7,115	.....	.....	94
8,421	2,548	.....	5,873	25,021	.....	.....	.....	12,202	12,202	.....	12,819	11,175	10,902	.....	273	95
10,172	1,667	.....	8,505	194,139	22,851	22,851	.....	171,288	171,288	.....	.....	20,504	20,127	43	334	96
10,429	990	.....	9,439	415,256	216	216	.....	415,040	415,040	.....	.....	26,219	26,219	.....	.....	97
4,443	.....	.....	4,443	428,084	.....	.....	.....	428,084	427,236	848	.....	2,276	1,526	750	.....	98
5,265	1,365	.....	3,900	49,599	1,776	1,776	.....	47,823	47,823	.....	.....	30,071	29,974	.....	97	99
6,021	2,962	.....	3,059	2,652	.....	.....	.....	2,652	2,574	78	.....	4,291	3,478	.....	813	100
825	.....	.....	825	31,030	27,076	27,076	.....	3,954	3,954	.....	.....	.....	.....	.....	.....	101
3,227	1,614	1,613	.....	23,396	.....	.....	.....	22,157	20,918	1,239	1,239	32,953	24,861	7,688	404	102
3,739	1,488	.....	2,251	198,435	.....	.....	.....	198,435	198,435	.....	.....	10,197	10,197	.....	.....	103
4,875	1,475	.....	3,400	7,014	.....	.....	.....	6,996	6,687	309	18	2,203	2,061	.....	142	104
586	.....	.....	586	50,311	18,352	18,352	.....	15,249	14,727	522	16,710	5,038	5,038	.....	.....	105
.....	.....	.....	.....	28,041	.....	.....	.....	28,041	28,041	.....	.....	9,352	9,235	.....	117	106
619	.....	.....	619	67,810	4,207	4,207	.....	47,890	47,890	.....	15,713	5,950	5,950	.....	.....	107
38,625	5,645	15,391	17,589	264,020	.....	.....	.....	264,020	256,092	7,928	.....	50,593	50,593	.....	.....	108
247	14	.....	233	21,623	.....	.....	.....	18,578	18,578	.....	3,045	33,976	33,976	.....	.....	109
18,990	.....	18,990	.....	192,169	.....	.....	.....	192,169	192,169	.....	.....	20,197	20,197	.....	.....	110
3,839	2,133	.....	1,706	177,965	.....	.....	.....	177,075	177,009	66	890	35,604	35,602	.....	2	111
4,687	2,508	.....	2,179	49,891	.....	.....	.....	49,891	49,891	.....	.....	11,451	11,451	.....	.....	112
3,244	2,660	.....	584	6,910	.....	.....	.....	6,788	6,523	265	122	5,476	5,476	.....	.....	113
1,467	578	.....	889	125,104	.....	.....	.....	108,709	108,709	.....	16,395	4,214	4,210	.....	4	114
513	.....	.....	513	8,404	.....	.....	.....	5,396	5,396	.....	3,008	6,140	6,140	.....	.....	115
2,686	.....	.....	2,686	73,314	.....	.....	.....	65,698	65,698	.....	7,616	11,262	11,262	.....	.....	116
9,317	268	9,049	.....	77,083	.....	.....	.....	76,532	76,532	.....	551	47,976	19,506	.....	28,470	117
441	.....	150	291	146,775	.....	.....	.....	146,775	146,775	.....	.....	8,242	6,058	.....	2,184	118
1,802	.....	.....	1,802	54,592	.....	.....	.....	54,592	54,592	.....	.....	7,007	6,907	100	.....	119
1,642	493	.....	1,149	31,680	10,602	10,463	139	21,078	21,078	.....	.....	14,225	14,225	.....	.....	120
1,566	1,122	.....	444	24,784	.....	.....	.....	24,784	24,749	35	.....	8,986	8,505	.....	481	121
.....	.....	.....	.....	53,766	.....	.....	.....	53,766	53,704	62	.....	11,536	11,536	.....	.....	122
2,516	2,516	.....	.....	95,836	.....	.....	.....	95,836	95,836	.....	.....	8,509	8,509	.....	.....	123
2,050	1,539	.....	511	171,213	.....	.....	.....	168,396	166,659	1,737	2,817	5,610	5,610	.....	.....	124
4,546	2,564	.....	1,982	24,901	336	336	.....	24,565	24,565	.....	.....	1,550	1,388	.....	162	125
12,104	.....	.....	12,104	103,034	.....	.....	.....	99,344	99,344	.....	3,690	20,454	20,454	.....	.....	126
3,161	2,712	.....	449	111,259	15,782	15,782	.....	95,477	95,477	.....	.....	8,055	7,997	.....	58	127
1,973	794	.....	1,179	233,610	.....	.....	.....	233,610	233,231	379	.....	5,923	5,698	.....	225	128
561	.....	.....	561	5,596	.....	.....	.....	.....	.....	.....	5,596	433	433	.....	.....	129
555	.....	.....	555	26,360	14,232	14,232	.....	5,523	5,523	.....	6,605	4,396	4,396	.....	.....	130
2,294	2,294	.....	.....	73,653	4,257	4,257	.....	30,364	30,364	.....	39,032	15,918	15,748	.....	170	131
1,676	187	.....	1,489	12,057	.....	.....	.....	12,057	12,057	.....	.....	39,451	39,451	.....	.....	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.																
$2,915	$1,351	$72	$1,492	$1,276	.....	.....	.....	$1,276	$872	$404	.....	$6,054	$5,310	$500	$244	133
214	214	.....	.....	34,685	.....	.....	.....	32,633	32,155	478	$2,052	17,303	16,760	543	.....	134
9,010	651	.....	8,359	150,446	.....	.....	.....	150,446	150,446	.....	.....	10,449	10,449	.....	.....	135
3,024	2,017	.....	1,007	152,000	$472	$472	.....	151,528	151,528	.....	.....	7,038	7,038	.....	.....	136
1,918	.....	.....	1,918	42,369	17,112	17,112	.....	25,257	25,225	32	.....	1,328	1,316	.....	12	137
2,044	342	.....	1,702	50,763	.....	.....	.....	50,525	50,421	104	238	20,678	20,678	.....	.....	138
3,410	515	34	2,861	52,494	1,953	1,953	.....	50,541	50,541	.....	.....	1,298	1,298	.....	.....	139
2,221	1,544	154	523	165,802	.....	.....	.....	164,322	164,322	.....	1,480	14,241	12,668	1,573	.....	140
2,192	2,056	136	.....	80,243	20	20	.....	75,908	75,908	.....	4,315	3,194	3,194	.....	.....	141
124	.....	.....	124	60,201	.....	.....	.....	60,201	60,201	.....	.....	2,305	2,101	.....	204	142
2,543	.....	.....	2,543	21,202	1,851	1,851	.....	19,351	19,351	.....	.....	2,635	2,635	.....	.....	143
6,570	2,428	4,116	26	2,068	.....	.....	.....	2,068	2,068	.....	.....	12,486	12,486	.....	.....	144
1,097	615	1	481	96,401	.....	.....	.....	84,215	83,676	539	12,186	3,366	3,366	.....	.....	145

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TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties and interest.			Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa	$647,465	$607,971	$598,216	$9,755	.....	$10,188	$29,115	$20,400	$1,137	$7,578
147	Quincy, Mass	1,277,641	1,051,668	1,030,722	20,946	$66,319	22,172	132,589	.....	129,692	2,897
148	Newton, Mass	1,707,300	1,103,663	1,093,637	10,026	134,400	20,136	448,598	.....	447,827	771
149	Charlotte, N. C	456,377	381,131	381,131	.....	.....	10,493	50,935	.....	1,255	49,680
150	Elmira, N. Y	773,810	730,737	722,851	7,886	15,717	.....	26,607	5,331	18,864	2,412
151	Cedar Rapids, Iowa	855,401	848,324	848,324	.....	.....	.....	3,050	.....	.....	3,050
152	Pasadena, Calif	1,028,698	1,014,463	1,014,463	.....	.....	.....	8,442	.....	1,431	7,011
153	New Castle, Pa	601,470	568,404	564,818	3,586	.....	11,592	19,604	4,800	1,166	13,638
154	Fresno, Calif	774,878	638,632	638,632	.....	.....	.....	133,299	63,000	2,193	68,106
155	Galveston, Tex	758,232	747,085	737,711	9,374	.....	.....	3,543	.....	.....	3,543
156	Pueblo, Colo	682,184	665,860	665,860	.....	.....	.....	12,625	.....	.....	12,625
157	Montgomery, Ala	465,590	236,557	232,814	3,743	.....	.....	171,849	.....	.....	171,849
158	Woonsocket, R. I	603,691	567,572	563,612	3,960	.....	5,230	29,104	20,300	6	8,798
159	Salem, Mass	1,139,545	914,951	898,952	15,999	75,362	18,590	130,245	.....	128,257	1,988
160	Decatur, Ill	553,861	542,518	542,518	.....	.....	.....	9,447	.....	3,541	5,906
161	Highland Park, Mich	1,278,972	1,272,674	1,270,274	2,400	.....	.....	5,357	.....	.....	5,357
162	Wheeling, W. Va	616,666	587,907	587,042	865	.....	6,566	19,169	.....	7,960	11,209
163	Chelsea, Mass	936,318	750,171	732,675	17,496	91,769	19,098	73,501	37,357	31,968	4,176
164	Shreveport, La	506,092	436,546	434,106	2,440	.....	4,033	61,682	.....	9,672	52,010
165	Butte, Mont	1,015,198	747,519	744,381	3,138	.....	24,234	237,513	17,709	191,908	27,896
166	Mount Vernon, N. Y	1,166,689	1,111,481	1,058,237	53,244	6,624	.....	47,556	39,774	5,505	2,277
167	Winston-Salem, N. C	527,375	495,797	494,174	1,623	.....	10,902	17,238	.....	1,075	16,163
168	Lexington, Ky	658,497	541,308	537,709	3,599	.....	.....	116,265	77,375	.....	38,890
169	Fitchburg, Mass	995,797	773,799	764,755	9,044	118,322	22,017	81,282	28,372	49,938	2,972
170	Perth Amboy, N. J	603,716	528,882	508,266	20,616	2,324	822	71,255	64,590	3,714	2,951
171	Portsmouth, Va	367,368	301,698	294,166	7,532	.....	1,797	61,095	.....	.....	61,095
172	Pittsfield, Mass	899,345	719,773	708,201	11,572	63,594	20,398	95,301	26,633	65,605	3,063
173	Lima, Ohio	440,402	403,353	403,353	.....	971	.....	35,817	33,988	.....	1,829
174	Superior, Wis	732,383	525,831	525,393	438	101,221	.....	103,956	.....	101,047	2,909
175	West Hoboken, N. J	544,849	480,717	468,931	11,786	10,581	1,055	50,421	46,899	1,834	1,688
176	Springfield, Mo	520,279	430,310	426,981	3,329	.....	7,552	68,686	33,300	.....	35,386
177	Everett, Mass	962,014	835,044	805,467	29,577	73,381	18,494	34,301	.....	33,216	1,085
178	Dubuque, Iowa	989,525	987,149	971,673	15,476	.....	.....	2,327	.....	.....	2,327
179	Hamilton, Ohio	560,082	519,986	519,986	.....	305	.....	39,077	38,252	.....	825
180	Stockton, Calif	820,794	746,833	745,343	1,490	.....	.....	72,646	66,337	1,033	5,276
181	San Jose, Calif	479,494	427,509	427,509	.....	.....	.....	51,535	26,900	2,271	22,364
182	Kenosha, Wis	1,045,612	629,670	629,653	17	10,569	.....	399,368	47,104	350,487	1,777
183	Charleston, W. Va	716,652	684,852	680,810	4,042	.....	5,955	19,567	.....	.....	19,567
184	Jamestown, N. Y	766,883	710,206	705,840	4,366	22,405	.....	31,936	7,468	23,304	1,164
185	Joliet, Ill	814,286	656,468	656,468	.....	.....	.....	152,941	144,490	3,142	5,309
186	Waco, Tex	790,786	778,502	767,980	10,522	.....	.....	10,233	.....	.....	10,233
187	Taunton, Mass	796,803	572,499	567,706	4,793	121,288	18,169	84,454	24,122	57,775	2,557
188	Madison, Wis	965,271	767,460	766,608	852	8,264	.....	184,597	.....	180,720	3,877
189	Columbia, S. C	476,950	378,860	373,471	5,389	.....	10,120	86,633	.....	2,132	84,501
190	Brookline, Mass	1,897,753	1,014,047	1,007,982	6,065	130,203	11,290	741,792	.....	740,791	1,001
191	Lorain, Ohio	586,148	543,093	543,093	.....	50	.....	41,377	37,126	.....	4,251
192	Auburn, N. Y	851,268	779,408	772,616	6,792	9,693	.....	61,917	3,853	57,028	1,036
193	Quincy, Ill	611,622	550,284	550,284	.....	.....	.....	58,144	51,750	3,498	2,896
194	Williamsport, Pa	473,607	421,575	417,808	3,767	.....	16,450	35,030	17,200	1,637	16,193
195	Aurora, Ill	558,776	510,801	510,801	.....	.....	.....	47,798	39,650	2,821	5,327
196	Council Bluffs, Iowa	584,789	575,417	575,417	.....	.....	4,548	3,810	.....	.....	3,810
197	New Rochelle, N. Y	1,284,587	1,233,733	1,194,783	38,950	11,298	.....	38,114	31,325	6,058	731
198	Waterloo, Iowa	645,648	633,472	633,472	.....	.....	7,635	4,059	.....	.....	4,059
199	Battle Creek, Mich	706,694	700,762	694,670	6,092	.....	.....	5,716	.....	.....	5,716
200	Austin, Tex	504,514	499,498	493,769	5,729	.....	.....	2,644	.....	.....	2,644
201	Poughkeepsie, N. Y	622,668	538,308	534,660	3,648	18,677	.....	65,037	46,044	17,720	1,273
202	Stamford, Conn	902,178	847,940	838,937	9,003	10,764	4,232	35,687	33,156	.....	2,531
203	East Chicago, Ind	592,717	561,993	561,993	.....	.....	3,737	22,414	2,775	.....	19,639
204	Amsterdam, N. Y	545,295	444,329	441,245	3,084	13,765	.....	85,931	51,031	34,692	208
205	Oshkosh, Wis	538,424	450,787	450,443	344	4,068	.....	82,250	23,200	57,370	1,680
206	Danville, Ill	541,475	523,073	523,073	.....	.....	.....	7,717	.....	2,251	5,466
207	Easton, Pa	431,218	382,208	378,975	3,233	.....	19,900	28,732	16,400	1,002	11,330
208	Orange, N. J	469,579	428,418	416,321	12,097	2,105	3,750	33,213	28,065	2,050	3,098
209	Wilmington, N. C	435,514	370,400	363,098	7,302	.....	7,760	51,793	.....	1,104	50,689
210	Ogden, Utah	356,778	343,091	343,091	.....	.....	2,964	8,677	.....	.....	8,677
211	Norristown, Pa	253,350	231,957	230,769	1,188	.....	13,852	6,131	2,520	704	2,907
212	Watertown, N. Y	451,602	410,424	409,004	1,420	31,616	.....	9,397	4,522	1,793	3,082
213	Waltham, Mass	669,343	552,838	547,845	4,993	33,545	14,142	68,546	.....	66,314	2,232
214	La Crosse, Wis	525,126	423,752	423,752	.....	2,615	.....	96,217	27,600	66,522	2,095
215	Green Bay, Wis	497,480	405,953	405,648	305	12,670	.....	78,162	21,800	54,559	1,803
216	Muskogee, Okla	619,161	605,587	605,587	.....	.....	.....	9,378	.....	1,165	8,213
217	Lynchburg, Va	635,743	498,841	498,790	51	.....	8,110	121,008	.....	.....	121,008
218	Joplin, Mo	656,597	534,999	532,139	2,860	.....	.....	111,796	67,892	.....	43,904
219	Newport, R. I	820,364	809,539	805,426	4,113	24	699	7,561	225	1	7,335
220	Colorado Springs, Colo	507,325	492,018	489,500	2,518	.....	.....	13,083	.....	.....	13,083
221	Zanesville, Ohio	475,644	417,840	417,840	.....	28,711	.....	28,576	27,430	.....	1,146
222	Newport, Ky	333,484	305,778	305,035	743	.....	.....	25,946	18,041	.....	7,905
223	Everett, Wash	429,187	423,347	423,347	.....	.....	.....	5,003	.....	.....	5,003
224	Newark, Ohio	374,981	344,087	344,087	.....	3,448	.....	27,001	25,608	.....	1,393
225	Bellingham, Wash	303,176	299,194	299,194	.....	.....	.....	3,238	.....	.....	3,238
226	Jackson, Miss	272,438	251,029	250,245	784	.....	7,875	12,777	.....	.....	12,777
227	Boise, Idaho	381,103	374,768	373,565	1,203	.....	.....	4,930	.....	.....	4,930

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 10.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 56.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.							RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	City number.
Total.	Paid by persons granted—				Total.	Original levies.	Penalties and interest.	Total.	Original levies.	Penalties and interest.						
	Dog licenses.	General licenses.	Permits.[1]												
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.															
$191	$101	.....	$90	$30,152	.....	.....	.....	$30,152	$30,034	$118	.....	$19,459	$19,459	.....	.....	146
4,893	.....	.....	4,893	56,086	$9,981	$9,981	.....	36,669	36,669	.....	$9,436	6,891	6,891	.....	.....	147
503	.....	.....	503	87,595	43,831	43,831	.....	43,764	43,764	.....	.....	2,361	2,361	.....	.....	148
13,818	278	$13,540	.....	81,519	.....	.....	.....	72,645	72,645	.....	8,874	9,038	9,038	.....	.....	149
749	.....	.....	749	66,127	95	95	.....	66,032	66,032	.....	.....	4,743	4,653	.....	$90	150
4,027	1,499	.....	2,528	21,998	1,175	1,175	.....	20,098	20,098	.....	725	8,216	8,216	.....	.....	151
5,793	[2]3,037	.....	2,756	27,476	6,171	6,171	.....	21,212	21,212	.....	93	5,428	5,278	.....	150	152
1,870	.....	.....	1,870	40,723	.....	.....	.....	40,198	40,198	.....	525	17,808	12,377	.....	5,431	153
2,947	274	.....	2,673	262,317	.....	.....	.....	262,317	262,317	.....	.....	8,992	8,992	.....	.....	154
7,604	662	5,035	1,907	8,057	.....	.....	.....	8,057	8,057	.....	.....	2,735	2,735	.....	.....	155
3,699	524	.....	3,175	94,915	.....	.....	.....	87,785	87,785	.....	7,130	8,292	8,292	.....	.....	156
7,184	.....	6,286	898	126,740	.....	.....	.....	126,553	126,553	.....	187	32,755	32,755	.....	.....	157
1,785	1,453	4	328	19,721	.....	.....	.....	19,721	18,982	739	.....	1,034	1,034	.....	.....	158
397	.....	.....	397	13,073	8,621	8,621	.....	4,452	4,452	.....	.....	2,697	2,697	.....	.....	159
1,896	675	.....	1,221	118,804	.....	.....	.....	118,804	118,804	.....	.....	6,259	6,259	.....	.....	160
941	585	.....	356	229,958	.....	.....	.....	227,691	224,064	3,627	2,267	9,060	9,046	.....	14	161
3,024	1,778	1,246	.....	2,613	.....	.....	.....	2,613	2,613	.....	.....	17,020	17,020	.....	.....	162
1,779	1,079	.....	700	16,888	13,472	13,472	.....	3,172	3,172	.....	244	3,189	3,189	.....	.....	163
3,331	1,751	.....	2,080	35,113	.....	.....	.....	35,113	35,051	62	.....	37,469	37,469	.....	.....	164
5,932	2,025	.....	3,907	262,732	54,509	54,509	.....	208,223	208,223	.....	.....	27,171	26,921	$250	.....	165
1,028	753	.....	275	57,403	28,945	28,794	$151	28,458	28,458	.....	.....	3,612	3,612	.....	.....	166
3,438	.....	3,438	.....	96,190	.....	.....	.....	89,113	89,113	.....	7,077	15,656	15,656	.....	.....	167
924	658	.....	266	87,813	.....	.....	.....	87,813	87,813	.....	.....	7,174	7,091	.....	83	168
377	.....	.....	377	21,929	12,669	12,669	.....	6,289	6,092	197	2,971	3,781	3,781	.....	.....	169
433	151	.....	282	105,756	.....	.....	.....	105,756	105,756	.....	.....	11,125	11,125	.....	.....	170
2,778	1,955	.....	823	.....	.....	.....	.....	.....	.....	.....	.....	7,338	7,338	.....	.....	171
279	.....	.....	279	33,205	14,465	14,465	.....	11,819	11,819	.....	6,921	2,910	2,910	.....	.....	172
261	.....	.....	261	122,041	.....	.....	.....	122,041	122,041	.....	.....	7,873	6,873	1,000	.....	173
1,375	758	.....	617	107,652	13,293	13,293	.....	94,359	94,359	.....	.....	35,857	35,622	235	.....	174
2,075	1,220	.....	855	72,325	.....	.....	.....	72,325	72,325	.....	.....	1,097	1,084	.....	13	175
13,731	1,368	10,269	2,094	24,455	.....	.....	.....	24,455	24,455	.....	.....	10,663	10,663	.....	.....	176
794	.....	.....	794	1,953	61	61	.....	1,618	1,618	.....	274	1,026	1,026	.....	.....	177
49	49	.....	.....	84,054	.....	.....	.....	84,054	84,054	.....	.....	1,522	1,522	.....	.....	178
714	.....	.....	714	100,635	1,220	1,220	.....	99,415	99,415	.....	.....	6,822	6,822	.....	.....	179
1,315	390	.....	925	498,567	.....	.....	.....	498,567	498,567	.....	.....	11,147	8,897	2,250	.....	180
450	302	.....	148	21,833	.....	.....	.....	20,022	20,022	.....	1,811	5,922	5,057	.....	865	181
6,005	1,020	.....	4,985	161,359	4,319	4,319	.....	157,040	157,040	.....	.....	11,492	11,492	.....	.....	182
6,278	161	.....	6,117	37,381	.....	.....	.....	37,381	37,381	.....	.....	19,337	19,337	.....	.....	183
2,336	1,884	.....	452	75,965	.....	.....	.....	75,315	68,692	6,623	650	8,255	8,255	.....	.....	184
4,877	1,996	.....	2,881	188,171	.....	.....	.....	188,171	188,171	.....	.....	3,822	3,822	.....	.....	185
2,051	877	.....	1,174	430	.....	.....	.....	430	430	.....	.....	13,519	13,519	.....	.....	186
393	.....	.....	393	19,538	13,073	13,073	.....	5,158	4,692	466	1,307	1,976	1,976	.....	.....	187
4,950	1,081	3	3,866	289,968	7,102	7,102	.....	282,843	282,843	.....	23	3,344	2,297	.....	1,047	188
1,337	815	148	374	33,110	7,120	7,120	.....	25,990	25,990	.....	.....	27,985	27,331	.....	654	189
421	.....	.....	421	26,258	6,336	6,336	.....	9,404	9,310	94	10,518	413	413	.....	.....	190
1,628	.....	.....	1,628	115,371	.....	.....	.....	115,371	115,371	.....	.....	8,233	8,233	.....	.....	191
250	.....	.....	250	62,437	14,882	14,882	.....	44,522	43,658	864	3,033	671	671	.....	.....	192
3,194	.....	.....	3,194	9,198	.....	.....	.....	9,198	8,603	595	.....	3,274	3,274	.....	.....	193
552	367	.....	185	33,344	2,010	2,010	.....	31,334	31,294	40	.....	3,607	3,607	.....	.....	194
177	119	.....	58	92,242	.....	.....	.....	92,242	92,242	.....	.....	3,668	3,668	.....	.....	195
1,014	639	.....	375	32,128	586	586	.....	31,487	31,487	.....	55	4,375	4,344	.....	31	196
1,442	610	200	632	59,921	.....	.....	.....	59,921	59,921	.....	.....	1,951	1,951	.....	.....	197
482	482	.....	.....	22,170	.....	.....	.....	22,170	22,170	.....	.....	13,899	13,899	.....	.....	198
216	216	.....	.....	51,532	.....	.....	.....	51,532	51,532	.....	.....	6,418	6,418	.....	.....	199
2,372	2,280	.....	92	.....	.....	.....	.....	.....	.....	.....	.....	2,492	2,492	.....	.....	200
646	387	.....	259	51,195	64	64	.....	51,131	51,131	.....	.....	2,222	1,947	275	.....	201
3,555	1,282	.....	2,273	12,104	.....	.....	.....	12,104	11,730	374	.....	6,478	6,456	.....	22	202
4,573	175	.....	4,398	249,955	.....	.....	.....	249,955	249,955	.....	.....	3,187	3,187	.....	.....	203
1,270	902	.....	368	55,763	.....	.....	.....	55,763	55,763	.....	.....	2,334	2,334	.....	.....	204
1,319	912	.....	407	107,050	12,307	12,307	.....	91,110	91,110	.....	3,633	1,504	1,504	.....	.....	205
10,685	835	8,734	1,116	93,051	.....	.....	.....	93,051	93,051	.....	.....	13,971	13,971	.....	.....	206
378	11	.....	367	484	.....	.....	.....	11	11	.....	473	3,344	3,344	.....	.....	207
2,093	529	.....	1,564	34,480	.....	.....	.....	34,480	34,480	.....	.....	1,525	1,525	.....	.....	208
5,561	2,556	2,764	241	509	.....	.....	.....	.....	.....	.....	509	306	306	.....	.....	209
2,046	1,002	.....	1,044	158,899	.....	.....	.....	158,899	158,899	.....	.....	12,033	12,033	.....	.....	210
1,410	522	.....	888	87	.....	.....	.....	.....	.....	.....	87	2,888	2,888	.....	.....	211
165	.....	33	132	26,737	.....	.....	.....	26,737	26,737	.....	.....	5,468	5,468	.....	.....	212
272	.....	.....	272	11,424	7,412	7,412	.....	4,012	4,012	.....	.....	326	325	.....	1	213
2,542	1,628	.....	914	9,132	1,582	1,582	.....	7,550	7,550	.....	.....	3,342	3,318	.....	24	214
695	695	.....	.....	2,110	1,100	1,100	.....	1,010	1,010	.....	.....	1,818	1,818	.....	.....	215
4,196	60	3,865	271	52	52	52	.....	.....	.....	.....	.....	20,050	20,050	.....	.....	216
7,784	871	6,913	.....	2,163	.....	.....	.....	2,163	2,163	.....	.....	6,003	6,003	.....	.....	217
9,802	.....	9,266	536	40,565	1,125	1,125	.....	39,440	39,440	.....	.....	20,689	20,505	.....	184	218
2,541	2,191	2	348	.....	.....	.....	.....	.....	.....	.....	.....	1,200	1,200	.....	.....	219
2,224	1,927	.....	297	10,299	.....	.....	.....	10,299	7,719	2,580	.....	3,394	3,394	.....	.....	220
517	.....	.....	517	47,815	.....	.....	.....	47,815	47,815	.....	.....	6,778	6,768	.....	10	221
1,760	.....	1,169	591	43,182	.....	.....	.....	43,182	43,182	.....	.....	1,616	1,616	.....	.....	222
837	374	.....	463	208,753	.....	.....	.....	208,753	208,753	.....	.....	7,092	6,494	3	595	223
445	.....	.....	445	51,555	.....	.....	.....	51,555	51,555	.....	.....	1,968	1,968	.....	.....	224
744	744	.....	.....	199,427	.....	.....	.....	199,427	199,427	.....	.....	5,989	5,989	.....	.....	225
757	329	.....	428	27,718	.....	.....	.....	27,718	27,718	.....	.....	8,850	8,770	.....	80	226
1,405	914	.....	491	105,606	22,770	22,770	.....	81,581	81,152	429	1,255	4,134	4,131	.....	3	227

[2] Includes $280 received from cat licenses.

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 63.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		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	$44,802,680	$32,136,556	$6,142,544	$6,297,531	$226,049	$2,390,994	$295,933	$189,642	$1,542,669	$362,750	$3,701,028
	Group I	9,306,870	8,882,430		424,440		118,256	30,130	34,057	10,150	43,919	2,666,518
	Group II	14,242,821	8,556,454	77,800	5,608,567		269,226	119,135	49,384	19,795	80,912	468,286
	Group III	8,719,363	6,885,280	1,598,595	78,677	156,811	1,328,497	51,645	60,190	1,101,998	114,664	367,211
	Group IV	6,988,604	4,211,470	2,708,108	30,288	38,738	313,971	55,907	28,685	207,359	22,020	133,528
	Group V	5,545,022	3,600,922	1,758,041	155,559	30,500	361,044	39,116	17,326	203,367	101,235	65,485
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.											
1	New York, N. Y	$2,565,278	$2,565,278				$3,188	$100	$3,088			$1,640,836
2	Chicago, Ill	1,594,178	1,594,178				13,454	3,000	454	$10,000		557,535
3	Philadelphia, Pa	741,964	673,072		$68,892		17,286	6,728			$10,558	222,735
4	Detroit, Mich	1,276,250	1,209,124		67,126		4,717	4,714	3			34,874
5	Cleveland, Ohio	452,761	452,761				4,884	6	4,878			59,614
6	St. Louis, Mo	561,521	555,521		6,000		27,664	2,500	25,164			25,144
7	Boston, Mass	130,220	104,730		25,490		34,061	700			33,361	52,991
8	Baltimore, Md	551,020	551,020									21,306
9	Pittsburgh, Pa	307,981	212,545		95,436		8,761	8,611		150		51,483
10	Los Angeles, Calif	1,125,697	964,201		161,496		4,241	3,771	470			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.											
11	San Francisco, Calif	$838,572	$729,111		$109,461		$250	$250				$21,758
12	Buffalo, N. Y	546,135	272,227		273,908		401	110	$291			151,899
13	Milwaukee, Wis	764,626	453,124		311,502		19,907	7	14,900		$5,000	68,606
14	Washington, D. C	8,011,349	[1] 3,491,340		[1] 4,520,009		96,949	93,371	278		3,300	23,560
15	Newark, N. J	1,833,394	1,680,278		153,116		16,778	555	11,821		4,402	42,460
16	Cincinnati, Ohio	224,708	220,718		3,990		80,168	11,470	3,055		65,643	38,615
17	New Orleans, La	224,129	224,129				24,253	10,491	2,217	$11,545		33,349
18	Minneapolis, Minn	442,270	392,470		49,800		16,661	2,881	13,280	500		38,798
19	Kansas City, Mo	264,872	246,929		17,943		5,260		2,510	2,750		5,400
20	Seattle, Wash	726,646	557,808		168,838							21,139
21	Indianapolis, Ind	366,120	288,320	$77,800			8,599		1,032	5,000	2,567	22,702
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.											
22	Jersey City, N. J	$1,074,911	$1,045,647		$29,264		$18,365	$448	$17,917			$21,706
23	Rochester, N. Y	158,737	158,737				450		450			45,995
24	Portland, Oreg	127,780	90,054	$23,731	13,995		18,837	5	232	$18,600		18,113
25	Denver, Colo	129,441	129,441				29,042	4,278	1,654	23,110		6,130
26	Providence, R. I	40,830	40,830									28,551
27	Louisville, Ky	339,956	284,067			$55,889	9,631	9,212	419			4,563
28	Toledo, Ohio	105,385	105,385				9,666		9,666			19,278
29	St. Paul, Minn	228,500	228,500				135		135			16,673
30	Columbus, Ohio	90,387	90,387				1,601	1,362	239			21,266
31	Oakland, Calif	1,091,518	402,121	689,397			20,010	10		20,000		10,712
32	Atlanta, Ga	129,198	129,198				22,666	5,666		17,000		
33	Akron, Ohio	27,493	27,493				1,365	145	1,220			2,475
34	Omaha, Nebr	91,105	69,347			21,758						12,275
35	Worcester, Mass	60,479	42,973	5,631	11,875		109,036				$109,036	
36	Birmingham, Ala	550,643	252,731	247,726		50,186	4,701	964	57	3,680		1,549
37	Richmond, Va	110,561	110,561				2,510	2,110	200		200	7,097
38	Syracuse, N. Y	69,794	69,794				3,383		3,383			15,246
39	New Haven, Conn	106,327	101,008		5,319		897		117	780		23,316
40	San Antonio, Tex	256,755	238,997	1,780	[1] 9,500	6,478	1,320	1,320				
41	Dayton, Ohio	70,164	70,164				1,012,921	12,500	421	1,000,000		8,466
42	Memphis, Tenn	310,430	67,697	220,233		22,500	1,900	1,900				
43	Bridgeport, Conn	82,913	79,351		3,562							16,144
44	Scranton, Pa	102,146	102,146				4,000				4,000	6,723
45	Grand Rapids, Mich	254,583	244,754	6,329	3,500							
46	Paterson, N. J	412,697	412,697				460		460			4,435
47	Hartford, Conn	69,142	67,480		1,662		4,042	238	783	3,021		2,489
48	Dallas, Tex	177,354	177,354				1,925	90	695	1,140		
49	Youngstown, Ohio	23,644	23,644				1,345		345	1,000		12,239
50	Springfield, Mass	14,158	9,304	4,854			744				744	
51	Houston, Tex	166,034	166,034				8,417			8,417		
52	Des Moines, Iowa	44,406	44,406				345	150	195			3,192
53	Fall River, Mass	9,145	4,776	4,369								
54	New Bedford, Mass	25,595	20,098	5,497								
55	Nashville, Tenn	287,647	139,187	148,460								3,331
56	Trenton, N. J	352,751	352,751				7,517		7,517			4,903
57	Salt Lake City, Utah	367,808	367,808				4,800	4,800				11,526
58	Camden, N. J	252,305	252,305				3,899		3,899			3,580
59	Norfolk, Va	82,320	82,320				9,020		9,020			3,342
60	Albany, N. Y	55,899	55,698	201			684				684	12,551
61	Lowell, Mass	20,232	16,403	3,829								
62	Cambridge, Mass	7,770	5,385	2,385			822	822				
63	Reading, Pa	73,075	73,075				930		930			5,312
64	Wilmington, Del	61,539	61,539				5,651	5,625	26			8,628
65	Spokane, Wash	487,141	253,521	233,620			210		210			5,405
66	Fort Worth, Tex	118,665	118,112	553			5,250			5,250		

[1] By the United States.

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 63.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		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 IN 1919.											
67	Kansas City, Kans.						$6,566	$5,000		$1,566		
68	Lynn, Mass.	$2,617		$2,617			11,884			11,884		
69	Yonkers, N. Y.	71,826	$70,623		$1,203		707		$707			$9,778
70	Duluth, Minn.	56,091	52,618	3,473			72,421	56	145	72,220		6,384
71	Tacoma, Wash.	399,408	199,399	200,009			5,104	5,104				4,080
72	Lawrence, Mass.	8,545	7,576	969			1,000	1,000				
73	Elizabeth, N. J.	276,820	276,820				176		176			2,754
74	Utica, N. Y.	44,166	44,114		52		5		5			8,744
75	Somerville, Mass.	11,399	9,230	2,169			3,103			2,000	$1,103	
76	Erie, Pa.	56,182	56,182				50	50				
77	Waterbury, Conn.	64,199	63,484		715		5,090	5,090				
78	Oklahoma City, Okla.	64,719	37,951	26,768			180		180			
79	Schenectady, N. Y.	54,682	54,585		97		85	25			60	7,876
80	Flint, Mich.	90,280	82,674	7,606			2,020	2,020				
81	Fort Wayne, Ind.	107,356	97,643	9,713			120	100	20			1,811
82	Evansville, Ind.	124,539	106,404	18,135			87	87				1,729
83	Savannah, Ga.	289,008		289,008			528	528				
84	St. Joseph, Mo.	63,343	55,780	7,563			552		552			1,031
85	Jacksonville, Fla.	329,679		325,679	[1] 4,000							1,148
86	Manchester, N. H.	5,297	5,297									
87	Canton, Ohio.	31,462	31,462									5,521
88	Peoria, Ill.	39,925	37,225		2,424	[2] $276	7,584		7,584			8,246
89	Harrisburg, Pa.	46,323	46,323									7,901
90	Knoxville, Tenn.	184,693	30,310	154,383			10,000			10,000		
91	Bayonne, N. J.	426,350	426,350				576		576			3,261
92	Wilkes-Barre, Pa.	49,341	49,341									3,377
93	Troy, N. Y.	49,972	49,873	99			10		10			4,796
94	Allentown, Pa.	47,544	44,647	2,897								
95	El Paso, Tex.	134,892	130,873	4,019								
96	San Diego, Calif.	336,565	120,505	199,266	[1] 16,794		8,453		8,444	9		1,152
97	Wichita, Kans.	18,374	18,374				500			500		
98	South Bend, Ind.	97,215	82,302	14,913			404	50	354			1,551
99	Sioux City, Iowa.	31,567	28,039		3,528		120		120			1,216
100	Hoboken, N. J.	272,315	272,315				235	225	10			3,245
101	Portland, Me.	182,664	182,560		104		6,978				6,978	
102	Charleston, S. C.	50,223	400	49,823			35,259	1,700		19,680	13,879	792
103	East St. Louis, Ill.	40,542	40,542				16,018	12,402	3,616			1,176
104	Terre Haute, Ind.	107,879	94,289	13,590			132		132			17,056
105	Brockton, Mass.	4,342		4,342			280	280				
106	Sacramento, Calif.	372,465	114,143	250,460		7,862	77,519	12,519		65,000		3,322
107	Binghamton, N. Y.	37,110	37,110				273		273			6,452
108	Tulsa, Okla.	73,022	54,992	18,030								
109	Johnstown, Pa.	46,328	46,328									
110	Rockford, Ill.	27,067	27,067				210		210			1,260
111	Little Rock, Ark.	38,833	38,833									
112	Passaic, N. J.	200,808	200,808				565		565			1,314
113	Pawtucket, R. I.	12,967	12,967				979		979			843
114	Saginaw, Mich.	119,573	118,385	1,188			19,500			19,500		
115	Holyoke, Mass.	15,572	14,131	1,441			1,813	1,813				
116	Altoona, Pa.	44,928	44,928									2,630
117	Mobile, Ala.	272,506		272,506			3,569	3,569				
118	Springfield, Ohio.	27,044	27,044				111		111			4,029
119	Springfield, Ill.	69,438	69,438				290		290			1,239
120	New Britain, Conn.	39,875	39,342		533		2,120	1,585	535			
121	Covington, Ky.	82,213	82,213				70	70				
122	Chattanooga, Tenn.	184,092	16,076	148,016		20,000	300	300				
123	Davenport, Iowa.	28,325	27,487		838		1,980	1,980				1,255
124	Lansing, Mich.	75,188	72,519	2,669								
125	Berkeley, Calif.	297,747	108,934	188,813								
126	Chester, Pa.	33,960	33,960									2,312
127	Racine, Wis.	93,066	56,056	37,010			3,193	102	3,091			987
128	Lincoln, Nebr.	33,435	22,835			10,600	5,252	252		5,000		
129	Lancaster, Pa.	39,764	39,764									1,241
130	Haverhill, Mass.	2,600		2,600								
131	Augusta, Ga.	226,518		226,518								2,019
132	Macon, Ga.	221,816		221,816								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.											
133	Atlantic City, N. J.	$279,458	$279,458				$728		$728			$1,811
134	Tampa, Fla.	352,145		$352,145								675
135	Gary, Ind.	58,902	58,902				8,838		25	$8,813		734
136	Topeka, Kans.	12,999	12,999				3,000	$1,000			$2,000	2,306
137	Malden, Mass.	2,441	446	1,719	$276		7,962			1,000	6,962	
138	Huntington, W. Va.	21,000	21,000									
139	East Orange, N. J.	178,812	178,812				586	561	25			1,599
140	Niagara Falls, N. Y.	27,554	27,401		153		165		165			3,073
141	Kalamazoo, Mich.	71,832	70,466	1,366								
142	Bay City, Mich.	100,252	99,059	1,132	61							
143	York, Pa.	38,444	38,444									
144	Roanoke, Va.	26,864	26,864				30,000			30,000		
145	Jackson, Mich.	66,984	65,640	1,344			1,000				1,000	

[1] By the United States.

[2] Includes $47 by other civil divisions.

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 63.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		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 IN 1919—Continued.											
146	McKeesport, Pa.	$32,117	$32,117				$949	$25		$924		
147	Quincy, Mass.	14,873	12,557	$2,316								
148	Newton, Mass.	35,173	31,926	3,247								
149	Charlotte, N. C.	79,161		61,161		$18,000						
150	Elmira, N. Y.	25,194	24,224		$970		296		$296			$936
151	Cedar Rapids, Iowa	22,560	22,560				517		517			866
152	Pasadena, Calif.	217,681	78,096	139,585			6,421	1,421			$5,000	
153	New Castle, Pa.	28,235	28,235									
154	Fresno, Calif.	253,742	96,845	156,897			138	138				1,600
155	Galveston, Tex.	216,466	71,745	1,724	142,997		21,455	21,455				
156	Pueblo, Colo.	52,801	18,814	33,987								
157	Montgomery, Ala.	92,576	29,812	62,764								
158	Woonsocket, R. I.	9,811	9,811				1,262	1,200	62			993
159	Salem, Mass.	1,069		1,069			85,960	1,241			84,719	
160	Decatur, Ill.	20,146	20,146				184		184			874
161	Highland Park, Mich.	51,923	51,366	557			75,065	65		75,000		943
162	Wheeling, W. Va.	19,257	19,257									3,760
163	Chelsea, Mass.	285	285									
164	Shreveport, La.	31,596	31,596				404	104	300			868
165	Butte, Mont.	281,538	123,661	157,877			115		115			
166	Mount Vernon, N. Y.	34,590	34,590				417		417			6,951
167	Winston-Salem, N. C.	47,000		47,000								
168	Lexington, Ky.	51,019	49,937	1,082			225	225				
169	Fitchburg, Mass.	1,679	21	1,658			284	284				
170	Perth Amboy, N. J.	106,344	106,344				78		78			578
171	Portsmouth, Va.	24,231	24,231									
172	Pittsfield, Mass.	1,639		1,639								
173	Lima, Ohio	16,870	16,870									
174	Superior, Wis.	39,568	39,568				14,337		1,826	12,511		1,201
175	West Hoboken, N. J.	167,758	167,758									1,157
176	Springfield, Mo.	34,383	26,703	7,680			2,250	1,250			1,000	
177	Everett, Mass.	2,299	1,050	1,249			2,700			2,700		
178	Dubuque, Iowa	14,272	14,272				150		100	50		993
179	Hamilton, Ohio	17,583	17,583				502	502				1,742
180	Stockton, Calif.	190,422	74,136	116,286								2,016
181	San Jose, Calif.	199,817	79,138	120,679								848
182	Kenosha, Wis.	43,270	43,270				12,096		1,596	10,500		696
183	Charleston, W. Va.	16,542	16,542									
184	Jamestown, N. Y.	27,033	27,033									2,559
185	Joliet, Ill.	19,889	19,889				759		759			851
186	Waco, Tex.	61,774	61,365	409			50			50		
187	Taunton, Mass.	1,971	441	1,335	195							
188	Madison, Wis.	60,472	35,512	24,960			604		50		554	772
189	Columbia, S. C.	27,758	1,000	26,758			200	200				
190	Brookline, Mass.	2,270		2,270								
191	Lorain, Ohio	15,604	15,604									417
192	Auburn, N. Y.	23,555	23,516		39		497		497			3,260
193	Quincy, Ill.	21,400	21,400				65	40	25			482
194	Williamsport, Pa.	23,547	23,547									2,161
195	Aurora, Ill.	24,221	24,221									576
196	Council Bluffs, Iowa	27,235	23,000		4,235		49	39	10			494
197	New Rochelle, N. Y.	21,418	21,122		296		559		559			2,057
198	Waterloo, Iowa	15,830	14,030		1,800		66		66			561
199	Battle Creek, Mich.	54,913	52,866	2,047								
200	Austin, Tex.	64,372	61,260	3,112								
201	Poughkeepsie, N. Y.	18,032	17,360		672		92		92			673
202	Stamford, Conn.	17,362	17,269		93		1,787	566	1,221			943
203	East Chicago, Ind.	46,771	46,771									
204	Amsterdam, N. Y.	16,292	16,265		27							1,574
205	Oshkosh, Wis.	43,842	43,842				25		25			555
206	Danville, Ill.	16,400	16,400									
207	Easton, Pa.	23,801	23,801				4,045			4,045		
208	Orange, N. J.	136,273	136,273				41		41			938
209	Wilmington, N. C.	112,502		112,502			50,574			50,574		
210	Ogden, Utah	113,834	113,834				500	500				
211	Norristown, Pa.	20,240	20,240									1,243
212	Watertown, N. Y.	17,798	17,798				4,782		4,782			534
213	Waltham, Mass.	2,910	1,473	1,437								
214	La Crosse, Wis.	35,665	35,665				579		579			978
215	Green Bay, Wis.	52,934	51,511		1,423		344		344			423
216	Muskogee, Okla.	28,472	15,222	13,250								
217	Lynchburg, Va.	28,134	28,134									
218	Joplin, Mo.	44,835	34,069	10,766			802		802			865
219	Newport, R. I.	6,970	6,970				8,741	7,741	1,000			1,848
220	Colorado Springs, Colo.	95,114	13,792	80,000	1,322		15		15			691
221	Zanesville, Ohio	11,601	11,601									1,356
222	Newport, Ky.	32,816	32,816				72	72				
223	Everett, Wash.	134,711	72,930	61,781			6,000			6,000		831
224	Newark, Ohio	11,353	11,353									
225	Bellingham, Wash.	124,207	66,125	58,082			1,410	185	25	1,200		623
226	Jackson, Miss.	33,684	17,553	2,631	1,000	12,500	302	302				
227	Boise, Idaho	92,030	11,492	80,538								

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.	Executive branch.				Judicial branch.	Elections.	General government buildings.
					Chief executive.	Financial.	Law offices and accounts.	Other general executive.			
	Grand total	$30,373,034	$5,612,580	$86,391	$15,700	$1,348,591	$62,262	$234,821	$3,624,389	$43,258	$197,168
	Group I.	14,955,974	3,548,800	70,108	11,147	893,790	46,202	86,327	2,374,915	10,173	56,138
	Group II.	4,795,897	1,023,803	11,460	256	173,323	3,250	41,211	748,829	6,305	39,169
	Group III.	5,351,506	668,561	1,097	1,305	139,167	7,422	38,395	431,331	20,251	29,593
	Group IV	2,758,188	200,934	133	733	62,442	1,968	53,607	34,209	3,971	43,871
	Group V	2,511,469	170,482	3,593	2,259	79,869	3,420	15,281	35,105	2,558	28,397
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.										
1	New York, N. Y	$2,092,155	$615,627	$64,961	$10,859	$39,946	$7,489	$7,395	$458,499	$4,625	$21,853
2	Chicago, Ill	3,716,378	1,233,493	2,253	.....	623,904	450	3,576	599,293	.....	4,017
3	Philadelphia, Pa	1,904,183	526,686	.....	39	67,349	34,093	4,044	420,562	64	535
4	Detroit, Mich	1,404,587	128,892	7	.....	4,117	.....	47,600	74,913	143	2,112
5	Cleveland, Ohio	1,532,556	188,560	.....	.....	23,948	36	30	162,873	1,450	223
6	St. Louis, Mo	703,598	280,623	470	.....	29,628	330	321	249,814	60	.....
7	Boston, Mass	1,213,053	94,438	17	.....	36,326	48	5,257	51,298	349	1,143
8	Baltimore, Md	798,637	50,610	.....	.....	17,796	563	225	28,941	625	2,460
9	Pittsburgh, Pa	814,586	203,671	2,400	247	8,736	12	32	191,351	17	876
10	Los Angeles, Calif	776,241	226,200	.....	2	42,040	3,181	17,847	137,371	2,840	22,919
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.										
11	San Francisco, Calif	$360,060	$137,094	$2,323	.....	$1,790	.....	$11,181	$118,761	$1,752	$1,287
12	Buffalo, N. Y	762,217	39,184	.....	$118	17,020	$2,138	2,033	17,473	45	357
13	Milwaukee, Wis	454,026	74,293	3,126	71	3,601	.....	5,544	48,598	156	13,197
14	Washington, D. C	505,630	73,616	.....	.....	6,988	166	.....	66,344	.....	118
15	Newark, N. J	494,871	123,380	.....	15	13,630	.....	947	105,622	.....	3,166
16	Cincinnati, Ohio	451,704	102,797	5,375	.....	14,526	.....	308	81,287	937	364
17	New Orleans, La	336,986	87,123	.....	.....	9,596	33	102	77,392	.....	.....
18	Minneapolis, Minn	351,615	65,574	500	.....	3,029	.....	5,420	53,254	2,464	907
19	Kansas City, Mo	412,569	146,728	.....	.....	46,097	15	5,028	88,657	.....	6,931
20	Seattle, Wash	495,018	143,421	88	52	26,840	898	10,309	91,441	951	12,842
21	Indianapolis, Ind	171,201	30,593	48	.....	30,206	.....	339	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.										
22	Jersey City, N. J	$302,268	$113,417	.....	.....	$12,747	.....	$205	$100,308	.....	$157
23	Rochester, N. Y	123,665	17,252	.....	.....	3,959	$1,788	2,496	9,006	.....	3
24	Portland, Oreg	371,731	82,708	.....	$153	7,681	10	3,098	65,559	.....	6,207
25	Denver, Colo	289,976	139,753	.....	.....	1,151	61	1,312	136,457	.....	772
26	Providence, R. I	225,257	27,201	.....	.....	7,279	.....	495	18,650	$674	103
27	Louisville, Ky	127,364	6,328	.....	.....	6,000	242	24	.....	.....	62
28	Toledo, Ohio	78,878	12,489	.....	.....	.....	.....	3,758	8,721	10	.....
29	St. Paul, Minn	181,128	4,590	.....	.....	86	.....	1,939	2,424	140	1
30	Columbus, Ohio	262,964	17,148	.....	.....	.....	.....	83	14,949	65	2,051
31	Oakland, Calif	103,332	1,998	.....	36	490	.....	110	1,299	.....	63
32	Atlanta, Ga	73,330	48	$5	.....	43	.....	.....	.....	.....	.....
33	Akron, Ohio	66,367	1,225	.....	.....	.....	.....	1,225	.....	.....	.....
34	Omaha, Nebr	94,133	4,989	.....	41	.....	.....	163	.....	3,192	1,593
35	Worcester, Mass	377,336	10,324	.....	.....	1,122	.....	5,827	.....	.....	3,375
36	Birmingham, Ala	160,444	9,530	.....	211	85	43	152	15	.....	9,024
37	Richmond, Va	40,189	239	5	.....	4	.....	.....	.....	16	214
38	Syracuse, N. Y	72,220	30,127	.....	.....	22,439	32	1,691	5,816	.....	149
39	New Haven, Conn	148,476	3,765	.....	.....	.....	.....	352	3,322	.....	91
40	San Antonio, Tex	23,152	2,311	.....	.....	2,311	.....	.....	.....	.....	.....
41	Dayton, Ohio	145,533	9,757	.....	16	32	.....	12	9,591	.....	106
42	Memphis, Tenn	116,003	1,579	.....	.....	1,411	.....	168	.....	.....	.....
43	Bridgeport, Conn	84,409	3,647	.....	.....	393	2,396	293	565	.....	.....
44	Scranton, Pa	31,927	3,591	649	.....	2,816	.....	.....	.....	.....	126
45	Grand Rapids, Mich	155,428	29,968	.....	64	22,479	.....	1,680	5,604	.....	141
46	Paterson, N. J	77,573	9,103	.....	.....	1,405	.....	.....	7,626	.....	72
47	Hartford, Conn	125,951	5,171	.....	.....	16	602	1,048	3,445	.....	60
48	Dallas, Tex	89,747	3,872	.....	.....	10	.....	.....	.....	.....	3,862
49	Youngstown, Ohio	56,914	24,303	.....	.....	1,982	.....	81	6,110	16,072	58
50	Springfield, Mass	167,236	6,167	.....	42	3,922	.....	1,370	.....	.....	833
51	Houston, Tex	55,879	7,314	.....	.....	6,008	14	1,292	.....	.....	.....
52	Des Moines, Iowa	62,180	2,967	.....	18	.....	120	.....	2,791	.....	38
53	Fall River, Mass	84,599	4,885	.....	.....	3,546	.....	1,301	.....	.....	38
54	New Bedford, Mass	162,679	4,235	.....	.....	2,815	.....	1,415	.....	5	.....
55	Nashville, Tenn	60,767	4	.....	.....	.....	.....	.....	.....	.....	4
56	Trenton, N. J	68,386	9,841	.....	.....	4,172	.....	1	5,648	20	.....
57	Salt Lake City, Utah	61,503	8,910	.....	.....	1,258	.....	344	7,308	.....	.....
58	Camden, N. J	38,887	10,463	408	.....	2,214	.....	7	7,801	.....	33
59	Norfolk, Va	55,956	7,936	.....	.....	.....	.....	.....	7,896	40	.....
60	Albany, N. Y	13,122	2,808	.....	62	1,339	32	955	420	.....	.....
61	Lowell, Mass	64,610	3,972	.....	.....	2,517	.....	1,455	.....	.....	.....
62	Cambridge, Mass	177,923	7,530	.....	.....	5,065	1,112	1,336	.....	17	.....
63	Reading, Pa	12,696	368	.....	.....	.....	.....	82	.....	.....	286
64	Wilmington, Del	28,320	12,454	30	.....	10,004	.....	2,410	.....	.....	10
65	Spokane, Wash	138,829	1,884	.....	662	44	970	147	.....	.....	61
66	Fort Worth, Tex	92,239	390	.....	.....	322	.....	68	.....	.....	.....

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 67.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
$3,898,414	$417,383	$175,546	$33,593	$1,779,031	$1,229,330	$181,248	$81,096	$126,383	$358,701	$168,004	$313,898	
2,375,182	47,213	34,284	18	1,261,970	868,949	142,083	7,821	62,413	257,010	136,251	263,371	
649,150	100,089	31,323	25,343	385,390	85,379	28	11,669	29,973	10,767	12,440	20,502	
444,987	104,255	37,506	8,167	121,980	133,904	22,154	24,713	18,842	44,824	13,915	9,456	
208,866	62,881	33,431	65	5,431	80,329	6,786	16,608	8,751	25,165	4,314	18,705	
220,229	102,945	39,002	.....	4,260	60,769	10,197	20,285	6,404	20,935	1,084	1,864	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
$430,636	$23,171	$8,579	$13	$355,658	$25,932	.....	.....	.....	.....	$24,620	$1,312	1
837,847	5,368	272	.....	257,997	495,789	$77,759	.....	$26,237	$175,478	52,871	163,444	2
435,940	1,952	1,578	.....	308,973	94,282	.....	.....	10,166	.....	16,616	67,500	3
163,714	10,474	7,482	.....	31,348	108,606	44,142	.....	2,059	48,832	13,573	.....	4
89,032	819	2,280	.....	74,777	4,830	193	.....	.....	.....	.....	4,637	5
127,371	174	2,668	.....	54,674	69,855	.....	$7,821	15,123	.....	27,801	19,110	6
63,479	1,299	1,616	.....	30,886	29,678	30	.....	8,709	20,939	.....	.....	7
6,209	.....	5,869	5	.....	335	216	.....	119	.....	.....	.....	8
90,703	2,472	1,601	.....	54,774	31,165	19,743	.....	.....	10,652	770	.....	9
130,251	1,484	2,339	.....	92,883	8,477	.....	.....	.....	1,109	.....	7,368	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
$79,723	$684	$6,567	.....	$57,708	$10,767	.....	.....	.....	$10,767	.....	.....	11
36,312	6,521	3,447	$24,566	.....	1,554	.....	.....	.....	.....	$1,554	.....	12
35,093	5,818	3,003	.....	23,478	1,830	.....	.....	.....	.....	.....	$1,830	13
67,848	145	71	.....	52,532	6,192	.....	.....	$6,192	.....	.....	.....	14
54,133	4,368	3,323	.....	43,035	3,407	.....	$1,850	1,557	.....	.....	.....	15
54,367	2,213	5,522	777	24,191	21,542	$28	5,570	44	.....	.....	15,900	16
120,465	63,096	4,751	.....	45,594	6,806	.....	4,249	2,557	.....	.....	.....	17
33,849	3,385	866	.....	29,029	78	.....	.....	78	.....	.....	.....	18
72,463	3,561	1,228	.....	42,477	19,722	.....	.....	9,618	.....	7,332	2,772	19
88,616	5,400	1,276	.....	67,346	13,481	.....	.....	9,927	.....	3,554	.....	20
6,281	4,898	1,269	.....	.....	.....	.....	.....	.....	.....	.....	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
$26,449	$571	$473	.....	$25,405	.....	.....	.....	.....	.....	.....	.....	22
4,737	2,455	2,075	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
28,115	.....	252	$497	25,775	$410	.....	$410	.....	.....	.....	.....	24
52,685	467	1,443	.....	26,820	23,169	$5,750	.....	.....	$8,550	$7,276	$1,593	25
35,333	11,582	852	50	9,962	6,639	.....	.....	$3,906	.....	1,048	1,685	26
2,042	277	1,563	.....	.....	67	.....	.....	67	.....	.....	.....	27
10,705	1,526	1,056	.....	.....	8,123	988	.....	.....	7,135	.....	.....	28
5,902	631	810	4,297	.....	.....	.....	.....	.....	.....	.....	.....	29
2,940	1,256	1,662	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
3,649	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	31
5,644	1,525	1,624	2,266	.....	13	.....	.....	2	11	.....	.....	32
133	3	40	.....	.....	60	60	.....	.....	.....	.....	.....	33
23,215	2,979	1,100	.....	.....	19,136	5,246	2,658	1,837	5,866	3,529	.....	34
9,877	5,177	1,934	.....	.....	1,386	.....	.....	1,386	.....	.....	.....	35
9,642	108	1,538	.....	.....	4,911	293	4,539	.....	79	.....	.....	36
7,129	4,028	1,006	1,047	.....	.....	.....	.....	.....	.....	.....	.....	37
4,749	1,807	2,917	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
13,930	238	377	.....	13,290	.....	.....	.....	.....	.....	.....	.....	39
2,908	463	164	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
3,141	2,887	107	.....	.....	147	147	.....	.....	.....	.....	.....	41
22,515	819	1,429	.....	.....	16,894	4,153	2,172	5,240	2,663	473	2,193	42
10,500	.....	126	.....	10,317	.....	.....	.....	.....	.....	.....	.....	43
1,291	.....	738	.....	.....	514	.....	.....	.....	.....	514	.....	44
1,532	240	923	.....	.....	.....	.....	.....	.....	.....	.....	.....	45
2,226	647	1,139	.....	.....	.....	.....	.....	.....	.....	.....	.....	46
29,717	18,522	695	.....	10,411	89	.....	.....	89	.....	.....	.....	47
5,890	1,398	1,796	.....	.....	905	.....	867	38	.....	.....	.....	48
6,660	.....	.....	.....	.....	6,660	.....	2,397	.....	4,198	.....	65	49
3,988	3,111	387	.....	.....	490	19	.....	471	.....	.....	.....	50
6,881	221	100	.....	.....	3,022	.....	3,022	.....	.....	.....	.....	51
435	48	185	.....	.....	42	.....	.....	42	.....	.....	.....	52
1,838	178	565	.....	.....	656	.....	13	643	.....	.....	.....	53
32,560	30,045	1,207	.....	.....	1,288	.....	.....	1,252	.....	.....	36	54
3,635	686	942	.....	.....	1,514	.....	.....	.....	.....	454	1,060	55
3,556	1,228	767	.....	.....	1,483	102	1,381	.....	.....	.....	.....	56
2,530	122	104	.....	.....	1,803	1,803	.....	.....	.....	.....	.....	57
6,769	29	161	.....	.....	6,529	198	.....	.....	6,331	.....	.....	58
17,113	462	433	10	.....	10,587	2,787	1,776	1,702	4,322	.....	.....	59
2,538	1,900	240	.....	.....	43	43	.....	.....	.....	.....	.....	60
5,213	3,026	82	.....	.....	2,030	403	.....	1,195	432	.....	.....	61
1,799	133	926	.....	.....	693	.....	.....	693	.....	.....	.....	62
60	.....	.....	.....	.....	60	.....	60	.....	.....	.....	.....	63
5,701	2,517	150	.....	.....	2,824	.....	.....	.....	.....	.....	2,824	64
5,188	335	106	.....	.....	4,747	162	565	274	3,125	621	.....	65
11,927	608	3,312	.....	.....	6,970	.....	4,853	5	2,112	.....	.....	66

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY—continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.									
		Total.	Pounds.	Examining plumbers and engineers.	All other.	Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
	Grand total	$263,531	$64,002	$29,249	$170,280	$1,457,454	$43,354	$136,577	$1,137,176	$21,578	$118,769
	Group I	162,748	15,212	22,990	124,546	571,718	19,059	98,677	430,821	10,301	12,860
	Group II	21,626	6,208	1,341	14,077	148,366	2,513	21,891	99,577	5,354	19,031
	Group III	39,175	25,240	604	13,331	429,917	10,104	11,415	365,218	2,965	40,215
	Group IV	26,729	9,102	3,210	14,417	128,983	5,929	1,877	102,770	2,227	16,180
	Group V	13,253	8,240	1,104	3,909	178,470	5,749	2,717	138,790	731	30,483
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.										
1	New York, N. Y	$17,283	.....	$3	$17,280	$172,419	$1,834	$69,957	$94,830	.....	$5,798
2	Chicago, Ill	78,421	$4,178	18,297	55,946	19,739	367	13,407	5,945	$20	.....
3	Philadelphia, Pa	29,155	.....	1,493	27,662	19,722	15,692	.....	4,030	.....	.....
4	Detroit, Mich	5,804	2,607	3,197	.....	29,529	.....	1,358	28,171	.....	.....
5	Cleveland, Ohio	6,326	6,326	.....	.....	175,927	.....	3,158	170,460	2,309	.....
6	St. Louis, Mo	.....	.....	.....	.....	2,726	798	159	1,769	.....	.....
7	Boston, Mass	.....	.....	.....	.....	116,863	.....	1,717	115,139	7	.....
8	Baltimore, Md	.....	.....	.....	.....	8,119	54	2,257	5,808	.....	.....
9	Pittsburgh, Pa	691	341	.....	350	10,989	.....	.....	4,667	6,322	.....
10	Los Angeles, Calif	25,068	1,760	.....	23,308	15,685	314	6,664	2	1,643	7,062
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.										
11	San Francisco, Calif	$3,997	$3,460	.....	$537	$9,784	$53	$1,796	$7,935	.....	.....
12	Buffalo, N. Y	224	.....	.....	224	23,402	1,286	3,318	18,730	$68	.....
13	Milwaukee, Wis	964	147	.....	817	16,431	778	530	15,123	.....	.....
14	Washington, D. C	8,908	654	.....	8,254	648	.....	514	134	.....	.....
15	Newark, N. J	.....	.....	.....	.....	30,458	308	2,321	27,426	.....	$403
16	Cincinnati, Ohio	122	.....	.....	122	5,745	50	991	4,704	.....	.....
17	New Orleans, La	218	218	.....	.....	28,231	38	10,805	152	.....	17,236
18	Minneapolis, Minn	491	249	$231	11	2,678	.....	351	2,182	.....	145
19	Kansas City, Mo	5,475	273	1,110	4,092	1,247	.....	.....	.....	.....	1,247
20	Seattle, Wash	1,113	1,093	.....	20	29,154	.....	856	23,041	5,257	.....
21	Indianapolis, Ind	114	114	.....	.....	588	.....	409	150	29	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.										
22	Jersey City, N. J	.....	.....	.....	.....	$54,062	.....	$1,852	$52,207	.....	$3
23	Rochester, N. Y	$207	.....	$35	$172	738	$117	.....	561	$60	.....
24	Portland, Oreg	1,181	$1,181	.....	.....	564	.....	270	294	.....	.....
25	Denver, Colo	786	541	.....	245	8,276	.....	389	7,887	.....	.....
26	Providence, R. I	6,248	4,871	.....	1,377	18,648	.....	1,356	17,292	.....	.....
27	Louisville, Ky	135	30	105	.....	9,640	1,545	274	2,832	.....	4,989
28	Toledo, Ohio	.....	.....	.....	.....	3,895	449	.....	2,213	.....	1,233
29	St. Paul, Minn	164	38	.....	126	218	36	34	148	.....	.....
30	Columbus, Ohio	22	22	.....	.....	697	349	.....	84	.....	264
31	Oakland, Calif	3,649	1,896	.....	1,753	16,610	.....	2,545	.....	.....	14,065
32	Atlanta, Ga	216	161	.....	55	792	.....	.....	792	.....	.....
33	Akron, Ohio	30	30	.....	.....	5,417	697	.....	3,683	40	997
34	Omaha, Nebr	.....	.....	.....	.....	7,027	.....	.....	7,027	.....	.....
35	Worcester, Mass	1,380	555	.....	825	9,271	.....	.....	9,240	.....	31
36	Birmingham, Ala	3,085	3,085	.....	.....	5,682	.....	.....	.....	.....	5,682
37	Richmond, Va	1,048	1,048	.....	.....	4,269	.....	.....	4,269	.....	.....
38	Syracuse, N. Y	25	.....	25	.....	3,304	8	.....	3,296	.....	.....
39	New Haven, Conn	25	10	.....	15	1,192	.....	1,192	.....	.....	.....
40	San Antonio, Tex	2,281	2,281	.....	.....	4,685	.....	163	56	.....	4,466
41	Dayton, Ohio	.....	.....	.....	.....	548	.....	287	261	.....	.....
42	Memphis, Tenn	3,373	263	.....	3,110	3,385	19	.....	277	.....	3,089
43	Bridgeport, Conn	57	57	.....	.....	7,167	.....	402	4,512	.....	2,253
44	Scranton, Pa	39	11	28	.....	306	.....	.....	306	.....	.....
45	Grand Rapids, Mich	369	369	.....	.....	56,275	1,063	.....	55,212	.....	.....
46	Paterson, N. J	440	440	.....	.....	31,489	245	694	28,234	2,316	.....
47	Hartford, Conn	.....	.....	.....	.....	17,897	51	1,227	16,619	.....	.....
48	Dallas, Tex	1,791	1,791	.....	.....	4,163	414	.....	3,749	.....	.....
49	Youngstown, Ohio	.....	.....	.....	.....	92	52	.....	40	.....	.....
50	Springfield, Mass	.....	.....	.....	.....	14,709	.....	.....	14,709	.....	.....
51	Houston, Tex	3,538	3,538	.....	.....	1,140	1,140	.....	.....	.....	.....
52	Des Moines, Iowa	160	.....	160	.....	13,217	.....	.....	12,168	.....	1,049
53	Fall River, Mass	439	.....	.....	439	15,265	52	108	14,323	.....	782
54	New Bedford, Mass	20	.....	.....	20	20,499	.....	.....	20,499	.....	.....
55	Nashville, Tenn	493	493	.....	.....	223	223	.....	.....	.....	.....
56	Trenton, N. J	78	78	.....	.....	23,243	.....	110	23,133	.....	.....
57	Salt Lake City, Utah	501	501	.....	.....	989	.....	156	129	389	315
58	Camden, N. J	50	.....	50	.....	2,942	2,467	.....	475	.....	.....
59	Norfolk, Va	5,621	588	29	5,004	2,452	945	113	1,370	.....	24
60	Albany, N. Y	355	340	15	.....	105	5	100	.....	.....	.....
61	Lowell, Mass	75	.....	.....	75	2,849	.....	.....	2,849	.....	.....
62	Cambridge, Mass	47	.....	.....	47	53,732	.....	.....	53,572	160	.....
63	Reading, Pa	.....	.....	.....	.....	240	.....	.....	240	.....	.....
64	Wilmington, Del	210	.....	157	53	180	.....	.....	180	.....	.....
65	Spokane, Wash	.....	.....	.....	.....	783	160	143	480	.....	.....
66	Fort Worth, Tex	1,037	1,022	.....	15	1,040	67	.....	.....	.....	973

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assigned to each, see p. 21. For a text discussion of this table, see p. 67.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
$3,030,019	$717,766	$2,105,224	$34,685	$172,344	$4,354,778	$1,670	$470,338	$15,972	$64,642	$77,182	$13,342	$3,711,632	
1,411,234	230,764	1,086,156	6,146	88,168	1,631,249	549	89,713	.....	35,506	14,192	9,747	1,481,542	
369,817	53,041	276,177	6,513	34,086	1,079,357	.....	109,368	1,078	2,514	11,826	.....	954,571	
659,378	113,080	500,043	16,909	29,346	933,866	1,121	114,540	5,100	20,629	32,688	2,887	756,901	
335,129	152,940	173,113	1,183	7,893	384,385	.....	75,197	8,603	2,214	9,894	583	287,894	
254,461	167,941	69,735	3,934	12,851	325,921	.....	81,520	1,191	3,779	8,582	125	230,724	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.													
$99,109	$3,858	$95,251	.....	.....	$50,265	$549	$14,083	.....	$31,290	$4,343	.....	.....	1
514,854	27,836	478,189	.....	$8,829	162,888	.....	7,083	.....	.....	.....	$1,237	$154,568	2
41,604	.....	.....	.....	41,604	235,372	.....	3,510	.....	.....	284	.....	231,578	3
11,565	5,575	5,990	.....	.....	223,572	.....	7,183	.....	.....	.....	.....	216,389	4
420,538	14,868	391,122	.....	14,548	293,166	.....	6,941	.....	4,216	4,980	4,517	272,512	5
9,099	.....	7,846	$1,253	.....	50,503	.....	11,516	.....	.....	311	.....	38,676	6
81,923	6,391	74,862	670	.....	24,121	.....	3,937	.....	.....	2,262	.....	17,922	7
205,508	172,236	8,374	2,075	22,823	408,089	.....	28,508	.....	.....	2,012	3,993	373,576	8
364	.....	.....	.....	364	57,969	.....	6,375	.....	.....	.....	.....	51,594	9
26,670	.....	24,522	2,148	.....	125,304	.....	577	.....	.....	.....	.....	124,727	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.													
$14	$14	.....	.....	.....	$33,633	.....	$2,176	.....	.....	.....	.....	$31,457	11
77,127	7,515	$69,612	.....	.....	430,916	.....	10,786	.....	$2,440	$2,200	.....	415,490	12
26,633	5,065	11,449	.....	$10,119	33,414	.....	1,530	$122	74	274	.....	31,414	13
112,218	255	108,186	$3,777	.....	175,963	.....	536	.....	.....	2,039	.....	173,388	14
21,639	8,452	4,646	137	8,404	34,998	.....	977	.....	.....	1,496	.....	32,525	15
13,801	272	4,234	1,721	7,574	81,502	.....	3,589	.....	.....	256	.....	77,657	16
25,577	21,218	.....	.....	4,359	34,013	.....	1,874	.....	.....	3,075	.....	29,064	17
18,736	6,858	8,248	.....	3,630	12,223	.....	1,790	362	.....	182	.....	9,889	18
1,826	1,026	725	75	.....	93,358	.....	2,737	594	.....	.....	.....	90,027	19
4,087	2,366	1,721	.....	.....	137,142	.....	82,028	.....	.....	.....	.....	55,114	20
68,159	.....	67,356	803	.....	12,195	.....	1,345	.....	.....	2,304	.....	8,546	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.													
.....	.....	.....	.....	.....	$5,739	.....	.....	.....	$5,739	.....	.....	.....	22
$54,982	$4,880	$50,102	.....	.....	14,733	.....	$4,647	.....	6,847	.....	.....	$3,239	23
2,557	70	1,987	$348	$152	225,897	.....	1,727	.....	.....	$63	$120	223,987	24
648	329	170	32	117	17,134	$1,071	2,756	$241	.....	24	.....	13,042	25
20,930	11,610	353	6,798	2,169	20,080	.....	5,955	.....	118	107	.....	13,900	26
4,204	2,455	1,749	.....	.....	3,010	.....	860	136	.....	.....	.....	2,014	27
756	42	714	.....	.....	1,421	.....	1,421	.....	.....	.....	.....	.....	28
15,020	1,108	10,124	.....	3,788	55,524	.....	135	1,213	.....	154	.....	54,022	29
116,095	5,996	109,505	474	120	83,748	.....	4,772	.....	.....	.....	.....	78,976	30
10,490	.....	10,490	.....	.....	14,327	.....	765	.....	.....	252	.....	13,310	31
3,120	.....	2,904	.....	216	10,124	.....	610	.....	.....	.....	.....	9,514	32
17,390	2,758	14,632	.....	.....	23,604	.....	177	.....	.....	506	.....	22,921	33
9,423	2,984	6,439	.....	.....	27,002	.....	530	.....	.....	394	.....	26,078	34
51,636	1,926	49,710	.....	.....	43,707	.....	3,796	1,242	.....	369	.....	38,300	35
26,744	22,984	3,760	.....	.....	15,241	50	4,033	.....	.....	4,598	.....	6,560	36
9,152	37	4,315	.....	4,800	2,953	.....	311	.....	.....	.....	2,642	.....	37
13,796	.....	11,760	634	1,402	6,849	.....	31	.....	725	.....	.....	6,093	38
17,886	234	16,789	.....	863	11,647	.....	9,374	.....	.....	.....	.....	2,273	39
145	.....	.....	.....	145	2,866	.....	997	.....	.....	.....	.....	1,869	40
76,295	278	75,474	538	5	26,937	.....	4,639	7	.....	5,822	.....	16,469	41
3,747	2,966	781	.....	.....	51,914	.....	5,914	.....	.....	3,207	.....	42,793	42
547	547	.....	.....	.....	4,982	.....	1,190	.....	.....	.....	.....	3,792	43
1,432	889	101	442	.....	14,760	.....	701	.....	.....	.....	.....	14,059	44
9,828	5,824	4,004	.....	.....	21,963	.....	1,120	.....	6,151	9,538	.....	5,154	45
4,126	2,142	1,891	93	.....	1,509	.....	75	.....	680	280	.....	474	46
5,820	.....	1,554	3,338	928	2,563	.....	679	465	228	533	.....	658	47
6,784	4,985	1,210	389	200	32,391	.....	296	1,491	.....	4,483	.....	26,121	48
282	262	20	.....	.....	4,356	.....	14	.....	.....	772	.....	3,570	49
17,724	7,339	9,467	918	.....	37,733	.....	11,499	.....	.....	.....	.....	26,234	50
20,229	1,544	18,676	.....	9	3,270	.....	2,870	.....	.....	400	.....	.....	51
312	230	67	.....	15	11,878	.....	3,073	9	.....	.....	.....	8,796	52
2,298	.....	.....	2,298	.....	12,841	.....	7,191	137	111	115	125	5,132	53
8,640	8,640	.....	.....	.....	21,342	.....	16,076	.....	.....	.....	.....	5,266	54
1,434	524	910	.....	.....	12,231	.....	1,319	55	.....	.....	.....	10,857	55
1,918	754	1,164	.....	.....	10,040	.....	1,337	.....	.....	394	.....	8,309	56
176	176	.....	.....	.....	15,038	.....	4,063	.....	.....	.....	.....	10,975	57
2,952	452	2,500	.....	.....	7,809	.....	572	.....	.....	.....	.....	7,237	58
2,133	641	1,492	.....	.....	6,482	.....	1,791	.....	.....	23	.....	4,668	59
4,464	.....	.....	.....	4,464	1,714	.....	.....	.....	.....	.....	.....	1,714	60
4,844	415	3,822	607	.....	2,366	.....	593	.....	.....	.....	.....	1,773	61
23,415	233	23,152	.....	30	5,802	.....	2,506	104	.....	.....	.....	3,192	62
2,455	.....	2,455	.....	.....	3,842	.....	369	.....	.....	.....	.....	3,473	63
1,336	1,208	128	.....	.....	3,161	.....	2,684	.....	.....	186	.....	291	64
56,263	591	55,672	.....	.....	30,035	.....	239	.....	.....	.....	.....	29,796	65
24,950	15,027	.....	.....	9,923	1,301	.....	833	.....	.....	468	.....	.....	66

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
				Charities.				Hospitals.		Corrections.		
		Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	Grand total	$5,166,504	$6,669	$294,558	$698,884	$278,168	$38,851	$1,426,993	$727,164	$1,636,724	$56,313	$2,180
	Group I	2,620,427	6,439	57,730	363,534	232,872	2,119	343,444	475,044	1,111,645	26,692	908
	Group II	707,083		636	89,664	19,512	801	81,416	210,091	290,906	14,043	14
	Group III	625,741	177	98,845	139,501	2,443	3,052	206,974	38,799	127,443	8,507	
	Group IV	652,317		63,733	73,024	13,924	35	449,233	314	48,880	2,216	958
	Group V	560,936	53	73,614	33,161	9,417	32,844	345,926	2,916	57,850	4,855	300
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.											
1	New York, N. Y	$397,637	$6,313		$67,964	$177,708		$26,113		$119,539		
2	Chicago, Ill	277,500		$9,595	1,082		$243	1,600		260,812	$4,168	
3	Philadelphia, Pa	441,267			13,504	7,740	1,014	45,403	$322,792	49,616	1,198	
4	Detroit, Mich	423,080			127,418			11,120		282,670	964	$908
5	Cleveland, Ohio	105,930		50	33,456			28,954		40,293	3,177	
6	St. Louis, Mo	168,151		204	67,073	282	657	426	49,908	48,308	1,293	
7	Boston, Mass	346,644	89	46,612	14,038	4,375	205	217,087		57,987	6,251	
8	Baltimore, Md	44,230		209	2,747	269		5	24,881	16,119		
9	Pittsburgh, Pa	321,212			17,659	7,251			77,463	213,079	5,760	
10	Los Angeles, Calif	94,776	37	1,060	18,593	35,247		12,736		23,222	3,881	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.											
11	San Francisco, Calif	$25,679			$1,862			$1,039		$20,820	$1,958	
12	Buffalo, N. Y	115,910			48,688	$5,348	$210	24,974		36,481	209	
13	Milwaukee, Wis	172,051		$390	2,538	3,952		5,097	$32,390	127,629	41	$14
14	Washington, D. C	59,903			2,054	10,212	2		9,788	37,847		
15	Newark, N. J	187,859			2,922		589	2,744	165,362	14,011	2,231	
16	Cincinnati, Ohio	29,697		156	2,739			16,514	526	9,217	545	
17	New Orleans, La	6,164								6,164		
18	Minneapolis, Minn	40,462		90	2,591			16,860		17,617	3,304	
19	Kansas City, Mo	23,508			3,458			3,050	2,025	12,736	2,239	
20	Seattle, Wash	37,323			22,812			2,611		8,384	3,516	
21	Indianapolis, Ind	8,527						8,527				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.											
22	Jersey City, N. J	$51,557		$521	$424		$58	$11,293	$36,627	$2,468	$166	
23	Rochester, N. Y	4,118		4,118								
24	Portland, Oreg	13,245		11	1,852			473		10,904	5	
25	Denver, Colo	19,338			3,429			4,075		11,834		
26	Providence, R. I	64,185		184	64,001							
27	Louisville, Ky	14,618			1,895	$791		10,288		141	1,503	
28	Toledo, Ohio	17,511								17,511		
29	St. Paul, Minn	181								181		
30	Columbus, Ohio	20,539								20,539		
31	Oakland, Calif	7,200								7,200		
32	Atlanta, Ga	18,298						10,081		8,217		
33	Akron, Ohio											
34	Omaha, Nebr	113								113		
35	Worcester, Mass	135,395		8,893	20,146			106,356				
36	Birmingham, Ala	16,798			622					16,176		
37	Richmond, Va	3,231		547	2,152			132			400	
38	Syracuse, N. Y	4,904		4,904								
39	New Haven, Conn	2,895	$127		2,673			95				
40	San Antonio, Tex											
41	Dayton, Ohio	7,515								7,515		
42	Memphis, Tenn	21,539						21,539				
43	Bridgeport, Conn	23,508		16,440	3,448	1,652	586	400	982			
44	Scranton, Pa											
45	Grand Rapids, Mich	4,074		3,999						75		
46	Paterson, N. J	4,348		278	4,070							
47	Hartford, Conn	14,643		376	8,743		12	4,322	1,190			
48	Dallas, Tex	7,035								7,035		
49	Youngstown, Ohio											
50	Springfield, Mass	22,048		10,464	8,046		2,396	1,142				
51	Houston, Tex	6,609								6,609		
52	Des Moines, Iowa											
53	Fall River, Mass	17,673		14,219	369			3,085				
54	New Bedford, Mass	27,437		19,108	8,329							
55	Nashville, Tenn	29,914						22,071		4,831	3,012	
56	Trenton, N. J	664		6	658							
57	Salt Lake City, Utah	2,880								2,880		
58	Camden, N. J	1,276								1,276		
59	Norfolk, Va	2,794			2,794							
60	Albany, N. Y	50	50									
61	Lowell, Mass	5,482		3,100	2,382							
62	Cambridge, Mass	25,772		11,677	3,468			10,627				
63	Reading, Pa											
64	Wilmington, Del											
65	Spokane, Wash	6,247						995		1,831	3,421	
66	Fort Worth, Tex	107								107		

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 67.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS.					City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.	Total.	Soldiers' relief and burial and mothers' pensions.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	
$2,933,302	$2,498,475	$434,827	$2,342,603	$96,877	$502,976	$820,867	$921,883	$1,577,380	$768,294	$663,753	$81,591	$63,742	
786,973	661,183	125,790	1,216,252	79,393	294,175	365,991	476,693	794,139	244,458	497,742	42,522	9,417	
402,046	318,463	83,583	360,950	12,887	41,520	109,912	196,631	55,325	10	44,986	33	10,296	
782,994	657,827	125,167	466,731	3,431	109,925	189,594	163,781	339,331	218,886	97,484	5,145	17,816	
475,058	426,318	48,740	177,004	981	21,951	106,886	47,186	195,512	138,955	14,393	23,361	18,803	
486,231	434,684	51,547	121,666	185	35,405	48,484	37,592	193,073	165,985	9,148	10,530	7,410	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.													
$77,523	$77,251	$272	$231,736	$789	$54,285	$176,662	.....	$17,203	.....	$16,726	$477	.....	1
117,160	86,507	30,653	214,339	1,250	49,794	74,178	$89,117	338,558	.....	336,020	2,538	.....	2
31,019	25,332	5,687	98,443	73,809	.....	24,634	.....	74,130	.....	66,379	7,751	.....	3
58,049	44,602	13,447	313,210	.....	41,765	6,688	264,757	52,976	.....	52,950	.....	$26	4
84,159	64,894	19,265	169,225	.....	47,046	3,816	118,363	6,019	.....	5,974	45	.....	5
31,853	22,025	9,828	29,831	1,558	12,293	11,524	4,456	3,441	.....	1,430	2,011	.....	6
191,737	182,751	8,986	41,919	.....	16,977	24,942	.....	251,929	$244,458	.....	178	7,293	7
24,953	24,953	.....	38,402	.....	17,337	21,065	.....	12,517	.....	7,996	2,426	2,095	8
93,388	81,158	12,230	8,669	.....	.....	8,669	.....	27,621	.....	527	27,091	3	9
77,132	51,710	25,422	70,478	1,987	54,678	13,813	.....	9,745	.....	9,740	5	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.													
$8,625	$1,771	$6,854	$65,071	$1,081	$6,351	$2,898	$54,741	$437	.....	$437	.....	.....	11
21,076	10,030	11,046	18,290	.....	.....	18,290	.....	.....	.....	.....	.....	.....	12
69,919	59,828	10,091	18,104	910	1,988	11,098	4,108	8,088	.....	8,087	$1	.....	13
9,023	505	8,518	5,047	.....	.....	5,047	.....	1,364	.....	1,353	11	.....	14
26,030	15,219	10,811	16,217	7,397	265	8,555	.....	157	$10	147	.....	.....	15
152,259	144,249	8,010	4,196	.....	.....	4,196	.....	7,340	.....	3,238	21	$4,081	16
12,422	9,328	3,094	22,991	169	4,429	12,724	5,669	.....	.....	.....	.....	.....	17
28,124	18,412	9,712	149,969	1,125	15,919	20,671	112,254	.....	.....	.....	.....	.....	18
20,014	16,494	3,520	15,795	1,355	6,121	5,949	2,370	37,630	.....	31,415	.....	6,215	19
31,708	22,675	9,033	23,258	850	165	4,754	17,489	309	.....	309	.....	.....	20
22,846	19,952	2,894	22,012	.....	6,282	15,730	.....	.....	.....	.....	.....	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.													
$44,917	$43,034	$1,883	$6,127	.....	.....	$6,127	.....	.....	.....	.....	.....	.....	22
16,929	13,778	3,151	10,168	$299	.....	9,869	.....	$8	.....	$8	.....	.....	23
17,175	11,542	5,633	670	24	$46	600	.....	800	.....	800	.....	.....	24
8,591	4,200	4,391	29,956	1,471	9,794	18,691	.....	13,595	.....	13,595	.....	.....	25
23,825	23,825	.....	12,865	1,220	1,525	2,878	$7,242	2,190	.....	1,014	$1,160	$16	26
77,978	33,498	44,480	8,060	.....	.....	8,060	.....	1,484	.....	.....	1,484	.....	27
27,798	25,397	2,401	4,303	.....	.....	4,303	.....	.....	.....	.....	.....	.....	28
4,037	1,004	3,033	60,930	.....	.....	3,112	57,818	34,726	.....	34,684	42	.....	29
17,126	16,166	960	2	.....	.....	2	.....	4,669	.....	4,669	.....	.....	30
4,285	50	4,235	42,977	.....	1,444	1,274	40,259	1,796	.....	1,796	.....	.....	31
9,585	6,378	3,207	17,173	.....	.....	8,550	8,623	8,546	.....	8,546	.....	.....	32
12,282	11,091	1,191	323	.....	.....	323	.....	5,993	.....	5,993	.....	.....	33
19,431	17,067	2,364	2,933	.....	18	2,915	.....	.....	.....	.....	.....	.....	34
54,760	51,539	3,221	8,688	54	2,194	2,420	4,020	53,678	$53,666	.....	.....	12	35
12,304	9,306	2,998	63,273	.....	.....	63,273	.....	1,230	.....	1,230	.....	.....	36
8,713	8,713	.....	466	.....	.....	466	.....	4,037	.....	4,037	.....	.....	37
6,247	3,904	2,343	2,244	.....	.....	2,244	.....	.....	.....	.....	.....	.....	38
79,872	76,935	2,937	6,842	51	189	6,602	.....	10,447	.....	951	.....	9,496	39
4,180	2,934	1,246	5,408	.....	.....	5,408	.....	649	.....	649	.....	.....	40
9,345	8,172	1,173	9,392	.....	7,241	652	1,499	2,603	.....	1,512	1,091	.....	41
6,996	4,905	2,091	3,000	231	.....	2,769	.....	1,328	.....	1,328	.....	.....	42
17,580	7,896	9,684	8,098	.....	5,498	2,600	.....	8,380	8,320	.....	60	.....	43
5,661	4,773	888	225	.....	.....	225	.....	4,661	.....	4,661	.....	.....	44
21,345	19,624	1,721	9,231	.....	13	370	8,848	1,212	.....	803	409	.....	45
24,503	22,590	1,913	269	.....	.....	269	.....	.....	.....	.....	.....	.....	46
19,200	19,200	.....	30,940	.....	9,473	2,656	18,811	.....	.....	.....	.....	.....	47
19,973	17,821	2,152	9,639	.....	1,884	7,755	.....	.....	.....	.....	.....	.....	48
6,732	6,732	.....	14,410	.....	2,374	2,652	9,384	79	.....	.....	79	.....	49
25,964	25,964	.....	1,508	.....	1,042	466	.....	37,395	31,648	258	199	5,290	50
9,916	7,717	2,199	47	.....	.....	47	.....	473	.....	.....	473	.....	51
31,660	30,526	1,134	1,711	.....	.....	1,711	.....	.....	.....	.....	.....	.....	52
12,483	11,377	1,106	111	.....	.....	111	.....	17,205	17,205	.....	.....	.....	53
8,977	7,890	1,087	3,701	.....	2,992	709	.....	35,288	35,192	.....	96	.....	54
10,118	9,400	718	3,070	.....	.....	3,070	.....	138	.....	138	.....	.....	55
17,825	15,585	2,240	1,299	.....	.....	1,299	.....	.....	.....	.....	.....	.....	56
6,209	4,490	1,719	23,695	.....	19,239	4,456	.....	1,076	.....	626	.....	450	57
6,673	5,915	758	3	.....	.....	3	.....	.....	.....	.....	.....	.....	58
7,532	7,016	516	7,037	.....	.....	3,273	3,764	2,477	.....	.....	.....	2,477	59
957	957	.....	486	.....	.....	486	.....	.....	.....	.....	.....	.....	60
16,845	16,415	430	1,464	.....	.....	1,464	.....	21,575	21,575	.....	.....	.....	61
7,155	5,782	1,373	1,386	.....	720	666	.....	51,332	51,280	.....	52	.....	62
5,199	5,199	.....	532	.....	.....	532	.....	.....	.....	.....	.....	.....	63
3,783	3,783	.....	1,705	.....	676	1,029	.....	.....	.....	.....	.....	.....	64
23,881	21,988	1,893	6,816	81	2,947	275	3,513	7,732	.....	7,657	.....	75	65
6,447	5,749	698	43,548	.....	40,616	2,932	.....	2,529	.....	2,529	.....	.....	66

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.	Executive branch.				Judicial branch.	Elections.	General government buildings.
					Chief executive.	Financial.	Law offices and accounts.	Other general executive.			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.										
67	Kansas City, Kans.	$79,662	$3,729			$175				$3,500	$54
68	Lynn, Mass.	109,733	7,384			6,574		$810			
69	Yonkers, N. Y.	54,146	2,575				$921	871	$219		564
70	Duluth, Minn.	29,087	1,649		$53	446	9	1,100		10	31
71	Tacoma, Wash.	94,598	3,354			6	407	66			2,875
72	Lawrence, Mass.	55,505	721			4		532		2	183
73	Elizabeth, N. J.	34,810	8,810	$16		3,116		94	5,554		
74	Utica, N. Y.	9,458	2,278			1,395		883			
75	Somerville, Mass.	130,078	7,563			6,541	20	1,002			
76	Erie, Pa.	38,474	2,011			7	530	1,446			28
77	Waterbury, Conn.	19,569	1,448			128		215	1,105		
78	Oklahoma City, Okla.	66,099	12,588			63		9,100			3,425
79	Schenectady, N. Y.	50,405	5,393			1,244	4	1,576	2,569		
80	Flint, Mich.	118,996	6,079			3,125	7		2,718		229
81	Fort Wayne, Ind.	23,345	185			172					13
82	Evansville, Ind.	17,959									
83	Savannah, Ga.	52,203	6,604	16					5,594		994
84	St. Joseph, Mo.	15,357	625			610	10				5
85	Jacksonville, Fla.	34,420									
86	Manchester, N. H.	32,254	4,423			3,672	11	431		242	67
87	Canton, Ohio.	28,905	215	9		140		66			
88	Peoria, Ill.	54,570	736	4							732
89	Harrisburg, Pa.	14,987									
90	Knoxville, Tenn.	91,300	806			806					
91	Bayonne, N. J.	7,519	3,138			126			3,008		4
92	Wilkes-Barre, Pa.	10,048	40								40
93	Troy, N. Y.	10,303	2,250			1,709	46	469	26		
94	Allentown, Pa.	9,229	863				3				860
95	El Paso, Tex.	26,407	1,271					1,263			8
96	San Diego, Calif.	72,483	4,777			3,102		1,675			
97	Wichita, Kans.	22,496									
98	South Bend, Ind.	16,877	3,649	9		2,410		1,230			
99	Sioux City, Iowa.	32,208	7,990		121	150		25			7,694
100	Hoboken, N. J.	17,421	4,250			361		42	3,835		12
101	Portland, Me.	52,682	3,064			1,154		1,901			9
102	Charleston, S. C.	11,828									
103	East St. Louis, Ill.	26,202	6,007			5,960					47
104	Terre Haute, Ind.	22,720	613			144		469			
105	Brockton, Mass.	161,214	3,715			3,401		314			
106	Sacramento, Calif.	8,609	377			151		200			26
107	Binghamton, N. Y.	63,408	822					807	15		
108	Tulsa, Okla.	24,776	22,395					22,395			
109	Johnstown, Pa.	55,530	27					15			12
110	Rockford, Ill.	40,169	1,279			29		1,042	208		
111	Little Rock, Ark.	35,348	1,324						1,324		
112	Passaic, N. J.	20,248	1,952					5	1,912		35
113	Pawtucket, R. I.	29,672	6,589			2,371		1,226	2,914	17	61
114	Saginaw, Mich.	30,412	6,031		509	5,026		8	469		19
115	Holyoke, Mass.	47,894	2,209			74		321			1,814
116	Altoona, Pa.	27,926	1,840			1,818		22			
117	Mobile, Ala.	21,273	426					426			
118	Springfield, Ohio.	56,167	1,772			8		44		200	1,520
119	Springfield, Ill.	22,261	18					18			
120	New Britain, Conn.	50,194	17,827			466		662	756		15,943
121	Covington, Ky.	9,207	81		7				74		
122	Chattanooga, Tenn.	57,803	5,609			327					5,282
123	Davenport, Iowa.	31,060	152			135		4			13
124	Lansing, Mich.	50,474	2,011			30		48	1,611		322
125	Berkeley, Calif.	14,136	560		27	235			298		
126	Chester, Pa.	14,668	1,431			1,411					20
127	Racine, Wis.	21,681	322			281					41
128	Lincoln, Nebr.	17,013	4			4					
129	Lancaster, Pa.	10,105	991	49				152			790
130	Haverhill, Mass.	68,491	3,366		16	2,718		632			
131	Augusta, Ga.	103,751	716			617					99
132	Macon, Ga.	70,355									
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.										
133	Atlantic City, N. J.	$25,940	$4,078			$123	$10		$3,725		$220
134	Tampa, Fla.	54,763	206	$26							180
135	Gary, Ind.	14,401	1,323			1,270					53
136	Topeka, Kans.	31,046	6		$2			$2			2
137	Malden, Mass.	58,250	4,278			3,805	117	333			23
138	Huntington, W. Va.	4,467	133								133
139	East Orange, N. J.	26,018	8,430			2,427		71	5,932		
140	Niagara Falls, N. Y.	72,472	2,589			979	3	658	949		
141	Kalamazoo, Mich.	37,150	12,108			8,777		75	3,013		243
142	Bay City, Mich.	43,572	491				34	36			424
143	York, Pa.	15,117	186			46					140
144	Roanoke, Va.	10,105	345			315		3		$27	
145	Jackson, Miss.	91,947	9,078			7,141		263	1,650		24

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 67.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
$78	$7	$71										67
4,279	963	142			$1,581	$7		$1,374	$200			68
1,400	127	467			781	18				$648	$115	69
3,594	615	2,745										70
10,516	2,832	811			5,456	2,899	$2,258			299		71
5,573	3,275	217			804			804				72
3,975	517	2,692			766		766					73
2,329	2,306	18										74
2,958	2,203	233			522			522				75
4,382		84			3,281		2,219		15	1,047		76
632	470	152										77
2,494	2,454	13			27	27						78
4,019	3,973	36										79
1,346	12	199			1,135		109		1,026			80
1,999	581	518			900			900				81
386	29	357										82
9,378	2,762	1,797			1,116		359		757			83
2,035		601			850			12		838		84
7,572	3,127	151			2,516		824		1,692			85
5,477	420	455			28			28				86
4,788		1,367			3,421				3,421			87
12,617	17	15			12,585		940	1,434	1,435	1,443	7,333	88
424		424										89
605	596											90
2,400	2,159	241										91
2,433	26	2,392			15	15						92
683	76	574			18	3	15					93
646	287	359										94
1,321	45	530			233		3	230				95
796	76											96
3,398	988	2,410										97
988	73	193			720		707	13				98
5,312	1,352	87			3,699	48	1,261	317	2,073			99
8,409	8,322	73										100
7,628	2,081	588			600			600				101
210	36	65			109			109				102
10,048	836	536			8,676				1,504		7,172	103
3,297	2,101	531										104
1,567	175	253	$15		754			754				105
2,050		503			1,547	764			783			106
2,034	1,929	90										107
1,194	25	25			493						493	108
1,892	1,884	8										109
1,542		15			1,372		1,254	118				110
5,042	166	215			4,388		2,547		1,841			111
1,709	680	46			983				983			112
11,341	5,742	2,670		$2,929								113
232	66	166										114
703	61	222			420	17		403				115
5,133		300			4,833			95	4,738			116
2,354	1,050	207			429			390		39		117
1,185	397	144			644		644					118
6,539	47	1,451			5,041				1,449		3,592	119
4,835	1,865	468		2,502								120
692	50	293										121
2,385	10	2,115										122
7,291	1,651	124			5,471	2,988	1,106		1,377			123
1,815	670	1,110			35		35					124
2,516					2,308		1,204		1,104			125
25	25											126
185	43	118			24			24				127
921		201			450			450				128
133	14	119										129
1,288	372	90	50		174			174				130
1,707	101	317			1,124		357		767			131
131	114	17										132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
$2,555					$2,420	$173	$771		$1,476			133
1,419		$121			731				731			134
544	$287											135
1,791		105			1,678		580	$338	760			136
1,960	542	1,018			319			319				137
												138
3,335		581			2,754	2,754						139
625	616				9	9						140
1,266	47	106			1,113	864		249				141
2,391	1,800	186			405				405			142
254	11	243										143
1,553	1,101	437										144
596					491			5	486			145

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY—continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.				Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
		Total.	Pounds.	Examining plumbers and engineers.	All other.						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.										
67	Kansas City, Kans.					$60			$60		
68	Lynn, Mass.	$1,593	$1,566		$27	13,398	$321		13,077		
69	Yonkers, N. Y.	25		$25							
70	Duluth, Minn.	234	234			2,173	223		1,950		
71	Tacoma, Wash.	1,417	1,417			8,135	5	$252	7,878		
72	Lawrence, Mass.	1,277	1,277			17,903	35		17,868		
73	Elizabeth, N. J.					1,304	27		1,166		$111
74	Utica, N. Y.	5		5							
75	Somerville, Mass.					9,342	70		8,591		681
76	Erie, Pa.	1,017		280	737	1,244			1,244		
77	Waterbury, Conn.	10	10								
78	Oklahoma City, Okla.					805	49		756		
79	Schenectady, N. Y.	10		10		254			254		
80	Flint, Mich.					1,446	1,389		57		
81	Fort Wayne, Ind.										
82	Evansville, Ind.					500	500				
83	Savannah, Ga.	3,703			3,703	411			411		
84	St. Joseph, Mo.	584		98	486	556	21		535		
85	Jacksonville, Fla.	1,778	1,778			2,731			26		2,705
86	Manchester, N. H.	4,574			4,574	518			518		
87	Canton, Ohio					192	175				17
88	Peoria, Ill.					2,305			2,305		
89	Harrisburg, Pa.					1,888			1,888		
90	Knoxville, Tenn.	9	9			2,830	6		1,008		1,816
91	Bayonne, N. J.					214	214				
92	Wilkes-Barre, Pa.										
93	Troy, N. Y.	15		15		58		58			
94	Allentown, Pa.										
95	El Paso, Tex.	513		513		144			144		
96	San Diego, Calif.	720	505	215		421	160			$200	61
97	Wichita, Kans.					10					10
98	South Bend, Ind.	2			2	175	175				
99	Sioux City, Iowa.	174	174			74			74		
100	Hoboken, N. J.	14			14	432	400		32		
101	Portland, Me.	4,359			4,359	537			537		
102	Charleston, S. C.										
103	East St. Louis, Ill.										
104	Terre Haute, Ind.	665	43	622							
105	Brockton, Mass.	370	186		184	1,245			1,245		
106	Sacramento, Calif.					3,445					3,445
107	Binghamton, N. Y.	15		15		160	66		94		
108	Tulsa, Okla.	651		651		25	25				
109	Johnstown, Pa.					2,322		2	2,320		
110	Rockford, Ill.	155		155		50			50		
111	Little Rock, Ark.	273	273			3,532			814		2,718
112	Passaic, N. J.					7,711	25	278	7,408		
113	Pawtucket, R. I.										
114	Saginaw, Mich.					8,954			8,954		
115	Holyoke, Mass.					9,792	53		9,739		
116	Altoona, Pa.					1,920			9	1,911	
117	Mobile, Ala.	668	630		38	3,106	104				3,002
118	Springfield, Ohio					770	770				
119	Springfield, Ill.					606	591		15		
120	New Britain, Conn.					446	339	59	48		
121	Covington, Ky.	349		324	25	59			59		
122	Chattanooga, Tenn.	260	260			556					556
123	Davenport, Iowa	45		45							
124	Lansing, Mich.					3,372	120	176	3,076		
125	Berkeley, Calif.	208	208			577		577			
126	Chester, Pa.										
127	Racine, Wis.					811	30	475	306		
128	Lincoln, Nebr.	270	33	237		1,898			724	116	1,058
129	Lancaster, Pa.										
130	Haverhill, Mass.	602	443		159	7,388	36		7,352		
131	Augusta, Ga.	165	56		109						
132	Macon, Ga.					178			178		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 to 50,000 IN 1919.										
133	Atlantic City, N. J.	$135	$135			$1,309	$191		$1,118		
134	Tampa, Fla.	567	382	$134	$51	2,654					$2,654
135	Gary, Ind.	257	257								
136	Topeka, Kans.	8		8		315			237		78
137	Malden, Mass.	81			81	10,922	196		10,726		
138	Huntington, W. Va.					39			39		
139	East Orange, N. J.					184	101		30	$53	
140	Niagara Falls, N. Y.					513			513		
141	Kalamazoo, Mich.					13,001			13,001		
142	Bay City, Mich.					678			678		
143	York, Pa.										
144	Roanoke, Va.	15	15			18	18				
145	Jackson, Mich.	105	9	96		16,445			16,445		

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 67.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.													
$5	$5				$64,800		$1,388					$63,412	67
10,884	480	$10,404			5,219		3,576			$947		696	68
2,597		280		$2,317	488		488						69
6,805	5,220	1,585			5,404		557	$884				3,963	70
67	27	40			16,257		2,101					14,156	71
1,766	164	1,602			1,243		515					728	72
1,101	538			563	11,171		8,507		$284	375		2,005	73
					792				792				74
15,189	4	15,185			42,042		278	771				40,993	75
3,887	3,803	84			14,393		4,293					10,100	76
					4,906		4,906						77
34,776	314	34,462			3,957		607				$583	2,767	78
26,696	1,367	25,329			3,864		21		47			3,796	79
19,776	19,776				16,412		16,412						80
164	162	2			526		79					447	81
121				121	2,451		2,451						82
10,281	2,851	7,345		85	2,663		1,315					1,348	83
190	61	129			4,272		116			138		4,018	84
11,024	5,737	5,287			6,491		606					5,885	85
1,928	1,412	149	$367		3,745		201					3,544	86
5,650	4,994	656			3,464		11			1,331		2,122	87
4,220	45	4,175			7,415		183			1,871		5,361	88
					4,829		332		70			4,427	89
500	18	482			241		241						90
					164		164						91
729			729		3,420					241		3,179	92
209	4	205			402		302	13				87	93
4,635	3,539	1,096			704		704						94
3,623		3,623			636		494					142	95
10,457	5,914			4,543	4,451		3,647	50				754	96
					6,021							6,021	97
21	13			8	1,422		110					1,312	98
2,298	2,298				4,248		2,217			7		2,024	99
					501		501						100
3,253	3,178			75									101
70		70			3,511							3,511	102
					744		550					194	103
					3,206		52			1,138		2,016	104
102,595	73,538	29,057			4,379			54				4,325	105
115		115			771		429					342	106
					1,735				582			1,153	107
342	275	67			85		85						108
112		25	87		41,695		59					41,636	109
8,040	8,040				6,514		144	4,671				1,699	110
4,871	1,639	3,232			7,875		946					6,929	111
1,962	1,612	350			201		24					177	112
30				30	4,824		2,148					2,676	113
143		143			2,606		74			506		2,026	114
1,213	1,012	201			1,812		316					1,496	115
553	97	456			4,356		1,254					3,102	116
2,816	2,043	773			1,176							1,176	117
					3,655		699			2,956			118
1,511	53	1,458			520		34					486	119
256	256				904							904	120
916	80	836			3,300		115			330		2,855	121
242		242			161		161						122
830	702			128	9,625		3,420	1,917	430			3,858	123
22,144	189	21,945		10	6,230		1,717	101				4,412	124
401		401			6,345							6,345	125
72	72				2,546		18					2,528	126
1,643	991	652			2,409		175	123				2,111	127
488	379	96		13	1,847		794					1,053	128
					2,773		448					2,325	129
14	14				531		441	19	9			62	130
874		874			1,979		1,979						131
24	24				7,056		1,792			54		5,210	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.													
$2,777			$2,777		$9,234		$102			$1,235		$7,897	133
754	$325	$429			395		145					250	134
1,022		1,022			50		50						135
1,348	3	1,345			2,030		36			827		1,167	136
5,424	672	4,752			4,163		3,648					515	137
35		35			737		644					93	138
3,364	3,364				3,382		25		$1,065			2,292	139
16		16			65,415		62					65,353	140
2,980	2,980				3,025		1,826					1,199	141
157		143		$14	474		257					217	142
					3,413		289					3,124	143
210		210			1,711							1,711	144
1,331	851	480			1,878		212					1,666	145

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.											
				Charities.				Hospitals.		Corrections.		
		Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.											
67	Kansas City, Kans.											
68	Lynn, Mass.	$22,611		$11,000	$5,724			$2,887				
69	Yonkers, N. Y.	3,562				$3,562						
70	Duluth, Minn.	26					$26					
71	Tacoma, Wash.	2,216									$2,216	
72	Lawrence, Mass.	12,755		8,421	4,334							
73	Elizabeth, N. J.	1,383		228	559	596						
74	Utica, N. Y.	23						23				
75	Somerville, Mass.	21,879		11,835	10,044							
76	Erie, Pa.											
77	Waterbury, Conn.	6,571			4,971			1,600				
78	Oklahoma City, Okla.	1,544						88		$1,456		
79	Schenectady, N. Y.	3,157		33	570	372		2,182				
80	Flint, Mich.	62,139		24				62,115				
81	Fort Wayne, Ind.											
82	Evansville, Ind.											
83	Savannah, Ga.											
84	St. Joseph, Mo.	78								78		
85	Jacksonville, Fla.	4,050								4,050		
86	Manchester, N. H.	455			455							
87	Canton, Ohio											
88	Peoria, Ill.	20,042								20,042		
89	Harrisburg, Pa.											
90	Knoxville, Tenn.	81,133						81,133				
91	Bayonne, N. J.											
92	Wilkes-Barre, Pa.											
93	Troy, N. Y.	4,935				4,627		308				
94	Allentown, Pa.											
95	El Paso, Tex.	8,767								8,767		
96	San Diego, Calif.											
97	Wichita, Kans.											
98	South Bend, Ind.											
99	Sioux City, Iowa.											
100	Hoboken, N. J.	579		579								
101	Portland, Me.	23,122			22,113	1,009						
102	Charleston, S. C.	6,103		3	160					5,940		
103	East St. Louis, Ill.											
104	Terre Haute, Ind.											
105	Brockton, Mass.	15,748		5,983	9,765							
106	Sacramento, Calif.											
107	Binghamton, N. Y.	54,212		250	1,495	3,758		48,709				
108	Tulsa, Okla.	735								735		
109	Johnstown, Pa.	250								250		
110	Rockford, Ill.											
111	Little Rock, Ark.	6,187						6,187				
112	Passaic, N. J.	839			839							
113	Pawtucket, R. I.	767		67	700							
114	Saginaw, Mich.	63		25						38		
115	Holyoke, Mass.	16,958		14,934	2,024							
116	Altoona, Pa.	375								375		
117	Mobile, Ala.	8		8								
118	Springfield, Ohio.	37,418						37,418				
119	Springfield, Ill.											
120	New Britain, Conn.	6,488		3,351	2,709		9	105	$314			
121	Covington, Ky.											
122	Chattanooga, Tenn.	39,930						39,930				
123	Davenport, Iowa.											
124	Lansing, Mich.	1,029		71								$958
125	Berkeley, Calif.											
126	Chester, Pa.											
127	Racine, Wis.											
128	Lincoln, Nebr.											
129	Lancaster, Pa.											
130	Haverhill, Mass.	33,346		3,921	6,562			22,863				
131	Augusta, Ga.	92,708						85,559		7,149		
132	Macon, Ga.	58,126						58,126				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.											
133	Atlantic City, N. J.	$787			$787							
134	Tampa, Fla.	47,076						$44,263		$2,813		
135	Gary, Ind.											
136	Topeka, Kans.											
137	Malden, Mass.	10,823		$9,202	1,621							
138	Huntington, W. Va.	22						22				
139	East Orange, N. J.											
140	Niagara Falls, N. Y.	753		753								
141	Kalamazoo, Mich.	222		222								
142	Bay City, Mich.	32,640					$32,640					
143	York, Pa.											
144	Roanoke, Va.	2,602			1,521					1,081		
145	Jackson, Mich.	52,536						52,467				$69

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 67.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS.					
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.	Total.	Soldiers' relief and burial and mothers' pensions.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.													
$7,483	$6,866	$617	$3,507	.....	$2,462	$1,045	.....	.....	.....	.....	.....	.....	67
6,481	5,464	1,017	154	.....	.....	154	.....	$39,323	$39,242	$8	.....	$73	68
43,265	41,965	1,300	.....	.....	.....	.....	.....	259	.....	.....	$259	.....	69
8,013	6,890	1,123	1,346	.....	818	528	.....	77	.....	.....	77	.....	70
9,936	7,101	2,835	44,117	$169	4,641	703	$38,604	.....	.....	.....	.....	.....	71
1,841	1,657	184	149	.....	.....	149	.....	13,554	13,162	392	.....	.....	72
7,006	3,821	3,185	60	.....	50	10	.....	.....	.....	.....	.....	.....	73
3,910	2,615	1,295	126	.....	.....	126	.....	.....	.....	.....	.....	.....	74
6,915	5,476	1,439	846	.....	846	.....	.....	23,344	23,344	.....	.....	.....	75
12,525	12,004	521	32	.....	.....	32	.....	.....	.....	.....	.....	.....	76
5,997	3,873	2,124	15	.....	.....	15	.....	.....	.....	.....	.....	.....	77
6,217	5,547	670	3,718	.....	.....	3,718	.....	.....	.....	.....	.....	.....	78
6,098	6,098	.....	924	.....	.....	924	.....	.....	.....	.....	.....	.....	79
6,060	5,947	113	770	.....	.....	770	.....	4,968	.....	3,076	1,892	.....	80
9,464	8,698	766	9,609	.....	.....	9,609	.....	1,398	.....	.....	.....	1,398	81
12,345	11,337	1,008	356	.....	.....	356	.....	1,800	.....	1,800	.....	.....	82
20,571	19,272	1,299	.....	.....	.....	.....	.....	2,295	.....	224	.....	2,071	83
6,947	5,683	1,264	654	.....	.....	654	.....	.....	.....	.....	.....	.....	84
1,414	248	1,166	1,138	.....	.....	1,138	.....	.....	.....	.....	.....	.....	85
3,382	2,633	749	350	.....	123	227	.....	11,976	.....	.....	11,815	161	86
9,326	8,823	503	5,270	.....	.....	5,270	.....	.....	.....	.....	.....	.....	87
6,436	5,430	1,006	799	.....	105	307	387	.....	.....	.....	.....	.....	88
6,868	6,868	.....	978	.....	.....	978	.....	.....	.....	.....	.....	.....	89
1,999	1,435	564	.....	.....	.....	.....	.....	3,186	.....	.....	3,186	.....	90
1,093	243	850	510	.....	.....	510	.....	.....	.....	.....	.....	.....	91
3,308	3,308	.....	118	.....	.....	118	.....	.....	.....	.....	.....	.....	92
1,438	1,438	.....	326	.....	.....	326	.....	2	.....	.....	2	.....	93
2,228	2,228	.....	153	.....	.....	153	.....	.....	.....	.....	.....	.....	94
9,466	9,253	213	678	.....	.....	678	.....	501	.....	501	.....	.....	95
3,908	1,924	1,984	44,175	736	5,434	38,005	.....	3,498	.....	2,089	.....	1,409	96
8,968	7,814	1,154	4,099	.....	.....	4,099	.....	.....	.....	.....	.....	.....	97
10,242	9,770	472	380	.....	.....	380	.....	.....	.....	.....	.....	.....	98
5,872	4,727	1,145	330	.....	.....	330	.....	6,084	.....	.....	.....	6,084	99
3,250	2,973	277	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100
4,910	4,910	.....	2,588	.....	137	2,451	.....	7,580	6,968	612	.....	.....	101
740	740	.....	1,174	.....	15	1,159	.....	20	.....	20	.....	.....	102
2,822	2,193	629	6,534	.....	4,616	1,130	788	47	.....	.....	47	.....	103
14,361	13,209	1,152	1,243	.....	.....	1,243	.....	.....	.....	.....	.....	.....	104
3,814	2,875	939	2,682	.....	.....	2,682	.....	25,469	25,469	.....	.....	.....	105
1,843	1,156	687	8	.....	.....	8	.....	.....	.....	.....	.....	.....	106
3,826	3,175	651	125	.....	.....	125	.....	494	.....	.....	.....	494	107
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	108
9,232	9,232	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	109
20,145	19,001	1,144	2,599	.....	.....	2,599	.....	.....	.....	.....	.....	.....	110
2,758	2,119	639	.....	.....	.....	.....	.....	3,759	.....	.....	3,759	.....	111
3,837	1,815	2,022	3	.....	.....	3	.....	2,034	.....	.....	.....	2,034	112
4,290	3,436	854	1,831	.....	.....	1,831	.....	.....	.....	.....	.....	.....	113
11,535	11,083	452	548	.....	517	31	.....	300	.....	.....	.....	300	114
3,390	3,390	.....	6	.....	.....	6	.....	11,811	11,811	.....	.....	.....	115
13,741	13,741	.....	8	.....	8	.....	.....	.....	.....	.....	.....	.....	116
7,450	7,450	.....	43	.....	.....	43	.....	3,894	.....	3,894	.....	.....	117
6,665	6,365	300	1,560	.....	.....	1,560	.....	3,142	.....	973	2,169	.....	118
9,601	8,658	943	3,466	.....	1,954	1,512	.....	.....	.....	.....	.....	.....	119
17,849	17,849	.....	884	.....	.....	884	.....	705	150	.....	.....	555	120
2,650	2,028	622	1,509	.....	.....	1,509	.....	.....	.....	.....	.....	.....	121
1,591	779	812	7,329	.....	.....	7,329	.....	.....	.....	.....	.....	.....	122
10,709	10,163	546	2,409	20	.....	2,389	.....	44	.....	44	.....	.....	123
13,129	12,519	610	744	.....	.....	744	.....	.....	.....	.....	.....	.....	124
3,737	1,853	1,884	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	125
9,780	9,780	.....	54	.....	.....	54	.....	760	.....	760	.....	.....	126
2,704	1,933	771	8,911	.....	225	1,279	7,407	4,696	402	.....	155	4,139	127
8,597	6,357	2,240	3,258	56	.....	3,202	.....	.....	.....	.....	.....	.....	128
6,159	6,159	.....	49	.....	.....	49	.....	.....	.....	.....	.....	.....	129
2,777	2,777	.....	1,374	.....	.....	1,374	.....	18,407	18,407	.....	.....	.....	130
5,679	5,679	.....	3	.....	.....	3	.....	85	.....	.....	.....	85	131
4,465	4,465	.....	375	.....	.....	375	.....	.....	.....	.....	.....	.....	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.													
$3,442	$3,430	$12	$1,758	.....	$23	$1,735	.....	.....	.....	.....	.....	.....	133
725	94	631	1,534	.....	.....	224	$1,310	.....	.....	.....	.....	.....	134
11,134	5,734	5,400	294	.....	.....	294	.....	$34	.....	$34	.....	.....	135
9,270	9,052	218	16,286	$177	.....	146	15,963	.....	.....	.....	.....	.....	136
2,228	1,280	948	252	.....	.....	252	.....	18,200	$17,908	.....	.....	$292	137
2,743	2,071	672	227	.....	.....	227	.....	531	.....	.....	$473	58	138
7,323	5,524	1,799	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	139
2,561	2,363	198	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	140
4,248	3,484	764	65	.....	.....	65	.....	235	.....	.....	235	.....	141
6,717	6,412	305	.....	.....	.....	.....	.....	21	.....	21	.....	.....	142
4,467	4,397	70	931	.....	411	520	.....	5,866	.....	.....	5,866	.....	143
3,575	3,575	.....	58	.....	.....	58	.....	33	.....	33	.....	.....	144
5,947	5,026	921	2,640	.....	.....	2,640	.....	1,496	.....	146	4	1,346	145

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.	Executive branch.				Judicial branch.	Elections.	General government buildings.
					Chief executive.	Financial.	Law offices and accounts.	Other general executive.			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa	$19,729	$164			$23		$141			
147	Quincy, Mass	35,314	3,446			2,968		478			
148	Newton, Mass	70,870	1,860			1,371		489			
149	Charlotte, N. C	12,723	600								$600
150	Elmira, N. Y	10,233	2,045			811		348	$886		
151	Cedar Rapids, Iowa	16,994	739						725		14
152	Pasadena, Calif	41,239	98			86		8			4
153	New Castle, Pa	17,963	2,620					44			2,576
154	Fresno, Calif	49,256	946					946			
155	Galveston, Tex	198,313	2,059			839					1,220
156	Pueblo, Colo	15,897	191					176			15
157	Montgomery, Ala	43,726	2,887					24			2,863
158	Woonsocket, R. I	22,864	10,461			485		982	2,109		6,885
159	Salem, Mass	51,316	2,194			1,812		382			
160	Decatur, Ill	14,150	130					92		$38	
161	Highland Park, Mich	46,165	12,787			12,295	$76	249			167
162	Wheeling, W. Va	8,708	54			5					49
163	Chelsea, Mass	55,476	4,134			3,779		330		25	
164	Shreveport, La	79,792	41			3					38
165	Butte, Mont	16,315	47			22				25	
166	Mount Vernon, N. Y	24,040	8,599			7,117		1,161	263		58
167	Winston-Salem, N. C	49,976	3,811			1,370					2,441
168	Lexington, Ky	41,388	379		$23	356					
169	Fitchburg, Mass	86,504	970			439		531			
170	Perth Amboy, N. J	12,763	3,479			518			2,961		
171	Portsmouth, Va	9,199	552			495		43			14
172	Pittsfield, Mass	26,237	756			242		502			12
173	Lima, Ohio	21,987	2,659			12		31	3		2,613
174	Superior, Wis	9,747	611								611
175	West Hoboken, N. J	7,023	55					55			
176	Springfield, Mo	7,913	122					78		40	4
177	Everett, Mass	32,896	3,829			3,269		305			255
178	Dubuque, Iowa	3,534									
179	Hamilton, Ohio	8,599	103					103			
180	Stockton, Calif	13,244	2			2					
181	San Jose, Calif	36,231	291			254					37
182	Kenosha, Wis	13,217	512				158	176			178
183	Charleston, W. Va	13,365	116					116			
184	Jamestown, N. Y	49,418	1,091			436		396			259
185	Joliet, Ill	11,996	40			37					3
186	Waco, Tex	21,493									
187	Taunton, Mass	46,825	1,124			588		536			
188	Madison, Wis	19,863	661				10	1		20	630
189	Columbia, S. C	9,453	4								4
190	Brookline, Mass	47,318	2,616			126		351			2,139
191	Lorain, Ohio	14,231	3,738	$3,539	33	10		155			1
192	Auburn, N. Y	16,334	612			302		285	23		2
193	Quincy, Ill	9,081	62							62	
194	Williamsport, Pa	14,966	5								5
195	Aurora, Ill	15,027	181			6				170	5
196	Council Bluffs, Iowa	11,137	34		10			13			11
197	New Rochelle, N. Y	42,854	827			80		159	588		
198	Waterloo, Iowa	12,042	2,590				2,000	460		40	
199	Battle Creek, Mich	23,212	7,449			6,757		300			392
200	Austin, Tex	24,094	242			132					110
201	Poughkeepsie, N. Y	33,617	623					264	359		
202	Stamford, Conn	26,515	1,246			459		319	447		21
203	East Chicago, Ind	2,172	347			343					4
204	Amsterdam, N. Y	7,260	970					366	604		
205	Oshkosh, Wis	14,984	1,178		308				658	212	
206	Danville, Ill	2,491	15								15
207	Easton, Pa	6,357	168		16			46			46
208	Orange, N. J	16,584	4,212			449		80	3,683		
209	Wilmington, N. C	29,314	5					5			
210	Ogden, Utah	8,984	1,963		11	71		363	1,433	15	10
211	Norristown, Pa	7,590	1,751	8							1,743
212	Watertown, N. Y	22,186	2,381			497		84		1,800	
213	Waltham, Mass	31,721	2,124			1,535		494			95
214	La Crosse, Wis	12,179	61					3			61
215	Green Bay, Wis	5,156	235		1	155		72			7
216	Muskogee, Okla	29,463	593					593			
217	Lynchburg, Va	32,528	854			840				14	
218	Joplin, Mo	25,959	37			26		11			
219	Newport, R. I	20,546	4,831			44		356	4,431		
220	Colorado Springs, Colo	14,415	281					130			151
221	Zanesville, Ohio	13,182	663						663		
222	Newport, Ky	9,455									
223	Everett, Wash	11,970	6,319		1,850	3,459	1,010				
224	Newark, Ohio	3,961	607	20				20			567
225	Bellingham, Wash	4,265	132			52	2	8		70	
226	Jackson, Miss	10,639	20								20
227	Boise, Idaho	9,488	194		5	9		180			

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 67.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
$688	$645	$5										146
532	133	100			$329			$329				147
1,650	1,310	65			275			275				148
3,960	1,371	121			2,468	$682	$1,400		$386			149
527	261	241										150
2,824	1,276	87			1,461		1,461					151
1,341	264	321			756				756			152
1,206	4	145			1,057		1,041		16			153
7,814	797	228			6,789		3,281		3,508			154
62,650	57,542	4,522										155
1,189					705					$705		156
358	6	67			212				212			157
4,337	1,090	2,120		$1,127								158
4,987	4,176	337			474			474				159
1,827	20	141			1,213			325	888			160
3,690	592	80			2,953	1,524	637		792			161
1,825	1,037	788										162
3,432	1,402	550			1,480			726	754			163
3,090	1,315	779										164
780	10											165
1,183	148	814			79					79		166
2,909	24	599			2,376	590	863		923			167
7		7										168
5,607	2,671	1,594			420			420				169
2,020	1,040				980	652			328			170
559					559		61		498			171
1,114	75	281			635	49		586				172
1,316	5	169			1,059		921	138				173
1,332		512			820			820				174
38		38										175
275	33	90			7	7						176
831	169	428			234			234				177
844	181	78			578				578			178
3,158	130	1,102			1,926	1,056	870					179
6,490		271			5,876		3,209		2,667			180
2,632		637			1,781	800	326		655			181
1,148	1,148											182
1,240	465	775										183
1,657	1,117	529										184
1,621	1,298	179			144		140		4			185
996		996										186
2,968	913	20			309			309				187
1,974	1,961	13										188
3,737	681	1,872			1,184	686	498					189
251	29	139			83			83				190
49	16	33										191
136	53	78										192
738		110			628		628					193
127	31	88			8		8					194
4,718	272				4,446	321	808	153	1,064	300	$1,800	195
1,227	300	35			892			150	742			196
1,526	526	923			21	21						197
1,827					1,392		579	300	513			198
1,065	314	648			103		103					199
1,518	40	326			621		621					200
557	535	22										201
3,381	423	112		1,999								202
194	182											203
737	693	44										204
1,096	842	254										205
35	35											206
168	18	65			85	9	76					207
19	19											208
415	396											209
327	43	118			114				50		64	210
99	4	95										211
7,977	29	7,948										212
1,085	847	78			59			59				213
588	15	220			353		353					214
9		9										215
172		30										216
												217
4,932	3,611				916		153		763			218
4,914	1,749	1,919		1,134	112			112				219
1,480	188	627			470				470			220
1,379	221	643			515		515					221
81	1	80										222
333	84	5			216		216					223
												224
511	64				317				317			225
2,080	1,751	22										226
1,796		13			359		166		193			227

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY—continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.									
		Total.	Pounds.	Examining plumbers and engineers.	All other.	Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa	$38	$38			$270	$235				$35
147	Quincy, Mass					1,715	110		$1,605		
148	Newton, Mass					2,069		$121	1,948		
149	Charlotte, N. C					7			7		
150	Elmira, N. Y	25		$25							
151	Cedar Rapids, Iowa					36	5		31		
152	Pasadena, Calif					2,293	42	298	1,953		
153	New Castle, Pa					623	1		622		
154	Fresno, Calif					22,556	74		14,094		8,388
155	Galveston, Tex	586	586								
156	Pueblo, Colo	484	484			799	259		540		
157	Montgomery, Ala	73	73			2,620			259		2,361
158	Woonsocket, R. I										
159	Salem, Mass					5,697			5,697		
160	Decatur, Ill	453		453							
161	Highland Park, Mich	155	135		$20	12,574		22	12,209		343
162	Wheeling, W. Va					178	178				
163	Chelsea, Mass					994	44		950		
164	Shreveport, La	996	996			4,266		221	113		3,932
165	Butte, Mont	770	669	101		936	75				861
166	Mount Vernon, N. Y	142	33	109		117		91	26		
167	Winston-Salem, N. C					592			11		581
168	Lexington, Ky					64			64		
169	Fitchburg, Mass	1,012			1,012	9,760	40		9,720		
170	Perth Amboy, N. J					2,196			834		1,362
171	Portsmouth, Va										
172	Pittsfield, Mass	123	123			2,899			2,899		
173	Lima, Ohio	83			83	209	77				132
174	Superior, Wis					405	250	16	139		
175	West Hoboken, N. J					141		141			
176	Springfield, Mo	145	11	134		48			48		
177	Everett, Mass					2,332			2,332		
178	Dubuque, Iowa	7	7								
179	Hamilton, Ohio										
180	Stockton, Calif	343	343			4,532	581				3,951
181	San Jose, Calif	214	214			3,688	84				3,604
182	Kenosha, Wis					1,353	1,353				
183	Charleston, W. Va										
184	Jamestown, N. Y	11		11		26	21	4	1		
185	Joliet, Ill					173	161		12		
186	Waco, Tex										
187	Taunton, Mass	1,726	1,470		256	100			100		
188	Madison, Wis					70			70		
189	Columbia, S. C					1,270			1,270		
190	Brookline, Mass					6,065	11		6,054		
191	Lorain, Ohio					2,762	64		2,698		
192	Auburn, N. Y	5		5		2,820	4		2,816		
193	Quincy, Ill					221	219	2			
194	Williamsport, Pa					33	33				
195	Aurora, Ill										
196	Council Bluffs, Iowa					10	10				
197	New Rochelle, N. Y	56	38	18		396	284	112			
198	Waterloo, Iowa	435			435	215	215				
199	Battle Creek, Mich					4,722	51		4,671		
200	Austin, Tex	531	531								
201	Poughkeepsie, N. Y					18,646			18,461	$185	
202	Stamford, Conn	847			847	2,026		1,533		493	
203	East Chicago, Ind	12	12			192	192				
204	Amsterdam, N. Y	10		10		538			538		
205	Oshkosh, Wis					311	311				
206	Danville, Ill										
207	Easton, Pa					1			1		
208	Orange, N. J					59	59				
209	Wilmington, N. C	19	19								
210	Ogden, Utah	52	52			1,839			19		1,820
211	Norristown, Pa					157		156	1		
212	Watertown, N. Y										
213	Waltham, Mass	101			101	2,144	112		1,944		88
214	La Crosse, Wis										
215	Green Bay, Wis										
216	Muskogee, Okla	142	142								
217	Lynchburg, Va										
218	Joplin, Mo	405	405			15			15		
219	Newport, R. I										
220	Colorado Springs, Colo	195	195			1,016			859		157
221	Zanesville, Ohio					158	22				136
222	Newport, Ky										
223	Everett, Wash	28	28			372	46		326		
224	Newark, Ohio										
225	Bellingham, Wash	130	130			20	20				
226	Jackson, Miss	307	307								
227	Boise, Idaho	1,424	401		1,023	46			46		

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assigned to each, see p. 21. For a text discusssion of this table, see p. 67.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.													
$1,747	$215	$1,532	.....	.....	$112	.....	$112	.....	.....	.....	.....	.....	146
4,474	160	4,314	.....	.....	2,568	.....	2,565	$3	.....	.....	.....	.....	147
12,366	12,366	.....	.....	.....	9,546	.....	1,792	.....	.....	.....	.....	$7,754	148
2,192	.....	2,118	$74	.....	1,326	.....	7	.....	.....	.....	.....	1,319	149
51	51	.....	.....	.....	1,115	.....	784	.....	.....	.....	.....	331	150
251	106	100	.....	$45	4,408	.....	1,909	169	$142	.....	.....	2,188	151
10,198	.....	8,492	.....	1,706	3,368	.....	240	.....	.....	.....	.....	3,128	152
958	86	571	301	.....	113	.....	3	.....	.....	$71	.....	39	153
11,265	9,614	.....	.....	1,651	2,399	.....	314	.....	.....	353	.....	1,732	154
33,871	31,210	2,661	.....	.....	2,008	.....	2,008	.....	.....	.....	.....	.....	155
25	.....	25	.....	.....	516	.....	516	.....	.....	.....	.....	.....	156
38,298	37,362	936	.....	.....	981	.....	236	.....	.....	.....	.....	745	157
.....	.....	.....	.....	.....	1,975	.....	620	24	.....	.....	.....	1,331	158
2,421	.....	2,421	.....	.....	747	.....	747	.....	.....	.....	.....	.....	159
337	337	.....	.....	.....	217	.....	.....	.....	.....	.....	.....	217	160
1,238	.....	1,238	.....	.....	10,004	.....	7,678	.....	.....	.....	.....	2,326	161
.....	.....	.....	.....	.....	3,330	.....	86	.....	.....	262	.....	2,982	162
142	.....	142	.....	.....	1,312	.....	1,312	.....	.....	.....	.....	.....	163
12,548	7,361	5,187	.....	.....	55,593	.....	658	.....	.....	.....	.....	54,935	164
5,000	.....	5,000	.....	.....	3,232	.....	.....	.....	.....	2,314	.....	918	165
.....	.....	.....	.....	.....	6,042	.....	2,712	.....	.....	.....	.....	3,330	166
2,367	.....	2,367	.....	.....	935	.....	28	.....	.....	.....	.....	907	167
130	.....	130	.....	.....	109	.....	49	60	.....	.....	.....	.....	168
1,393	1,303	90	.....	.....	1,488	.....	870	142	.....	.....	.....	476	169
275	275	.....	.....	.....	2,697	.....	8	.....	.....	.....	.....	2,689	170
5,588	5,588	.....	.....	.....	1,406	.....	.....	.....	.....	.....	.....	1,406	171
.....	.....	.....	.....	.....	707	.....	707	.....	.....	.....	.....	.....	172
.....	.....	.....	.....	.....	11,149	.....	135	.....	.....	1,014	.....	10,000	173
.....	.....	.....	.....	.....	1,304	.....	191	.....	.....	.....	.....	1,113	174
.....	.....	.....	.....	.....	2	.....	2	.....	.....	.....	.....	.....	175
538	455	19	.....	64	67	.....	.....	.....	.....	.....	.....	67	176
104	104	.....	.....	.....	1	.....	1	.....	.....	.....	.....	.....	177
.....	.....	.....	.....	.....	1,002	.....	13	.....	2	.....	.....	987	178
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	179
792	792	.....	.....	.....	295	.....	23	.....	.....	.....	.....	272	180
6,938	1,903	5,035	.....	.....	8,090	.....	7,649	.....	.....	.....	.....	441	181
.....	.....	.....	.....	.....	1,229	.....	.....	.....	.....	.....	.....	1,229	182
2,378	.....	2,378	.....	.....	2,164	.....	2,080	.....	.....	.....	.....	84	183
.....	.....	.....	.....	.....	3,908	.....	3,542	.....	.....	.....	.....	366	184
176	176	.....	.....	.....	901	.....	42	.....	.....	15	.....	844	185
10,690	2,206	61	.....	8,423	2,918	.....	2,918	.....	.....	.....	.....	.....	186
15,123	15,022	.....	101	.....	74	.....	74	.....	.....	.....	.....	.....	187
3,935	1,227	2,708	.....	.....	3,589	.....	823	.....	.....	192	.....	2,574	188
142	142	.....	.....	.....	271	.....	226	.....	.....	.....	.....	45	189
265	210	50	.....	5	1,202	.....	1,202	.....	.....	.....	.....	.....	190
898	670	228	.....	.....	2,378	.....	1,528	.....	.....	248	$125	477	191
502	502	.....	.....	.....	1,831	.....	1,831	.....	.....	.....	.....	.....	192
.....	.....	.....	.....	.....	360	.....	87	.....	.....	.....	.....	273	193
463	442	21	.....	.....	1,775	.....	.....	.....	.....	.....	.....	1,775	194
322	322	.....	.....	.....	472	.....	.....	.....	.....	11	.....	461	195
552	552	.....	.....	.....	1,052	.....	28	.....	.....	160	.....	864	196
2,361	3	2,358	.....	.....	6,542	.....	2,142	.....	.....	.....	.....	4,400	197
.....	.....	.....	.....	.....	1,354	.....	94	.....	.....	43	.....	1,217	198
681	.....	.....	681	.....	434	.....	91	192	.....	.....	.....	151	199
.....	.....	.....	.....	.....	4,816	.....	4,816	.....	.....	.....	.....	.....	200
.....	.....	.....	.....	.....	4,624	.....	900	166	787	320	.....	2,451	201
489	483	6	.....	.....	7,459	.....	6,375	92	32	.....	.....	960	202
.....	.....	.....	.....	.....	117	.....	101	.....	.....	16	.....	.....	203
130	.....	130	.....	.....	1,531	.....	49	.....	.....	.....	.....	1,482	204
202	201	1	.....	.....	805	.....	196	212	.....	.....	.....	397	205
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	206
490	.....	490	.....	.....	1,857	.....	199	.....	.....	.....	.....	1,658	207
1,907	1,907	.....	.....	.....	1,926	.....	281	.....	1,387	.....	.....	258	208
22,734	21,111	1,623	.....	.....	1,056	.....	1,056	.....	.....	.....	.....	.....	209
10	5	5	.....	.....	1,910	.....	1,629	.....	.....	.....	.....	281	210
214	214	.....	.....	.....	152	.....	152	.....	.....	.....	.....	.....	211
346	346	.....	.....	.....	1,864	.....	448	.....	34	.....	.....	1,382	212
3,023	2,512	511	.....	.....	748	.....	748	.....	.....	.....	.....	.....	213
392	292	100	.....	.....	3,244	.....	944	.....	109	.....	.....	2,191	214
401	68	333	.....	.....	163	.....	32	131	.....	.....	.....	.....	215
5,172	.....	5,172	.....	.....	8,164	.....	20	.....	.....	.....	.....	8,144	216
.....	.....	.....	.....	.....	83	.....	.....	.....	.....	.....	.....	83	217
968	25	.....	.....	943	4,096	.....	1,172	.....	.....	.....	.....	2,924	218
215	164	51	.....	.....	4,366	.....	335	.....	.....	.....	.....	4,031	219
1,440	.....	1,440	.....	.....	2,434	.....	1,852	.....	221	110	.....	251	220
.....	.....	.....	.....	.....	921	.....	.....	.....	.....	760	.....	161	221
.....	.....	.....	.....	.....	734	.....	226	.....	.....	427	.....	81	222
.....	.....	.....	.....	.....	2,121	.....	694	.....	.....	.....	.....	1,427	223
315	315	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	224
.....	.....	.....	.....	.....	622	.....	622	.....	.....	.....	.....	.....	225
2,448	1,189	1,259	.....	.....	825	.....	623	.....	.....	202	.....	.....	226
152	152	.....	.....	.....	758	.....	71	.....	.....	2	.....	685	227

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
		Total.	Charities.					Hospitals.		Corrections.		
			General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.											
146	McKeesport, Pa.											
147	Quincy, Mass.	$2,458		$2,184	$274							
148	Newton, Mass.	2,137		1,109	859			$169				
149	Charlotte, N. C.											
150	Elmira, N. Y.	2,140				$1,600		540				
151	Cedar Rapids, Iowa.											
152	Pasadena, Calif.	7,514		7,514								
153	New Castle, Pa.	1,222			1,222							
154	Fresno, Calif.											
155	Galveston, Tex.	96,859						95,920		$930		
156	Pueblo, Colo.											
157	Montgomery, Ala.	1,683								1,683		
158	Woonsocket, R. I.	2,266		347	1,889					30		
159	Salem, Mass.	10,706		5,314	3,471			1,921				
160	Decatur, Ill.											
161	Highland Park, Mich.											
162	Wheeling, W. Va.											
163	Chelsea, Mass.	18,725		18,725								
164	Shreveport, La.	1,685								1,685		
165	Butte, Mont.											
166	Mount Vernon, N. Y.	966				953		13				
167	Winston-Salem, N. C.	34,447						34,216				$231
168	Lexington, Ky.	3,761								3,761		
169	Fitchburg, Mass.	50,140		3,940	556			45,644				
170	Perth Amboy, N. J.											
171	Portsmouth, Va.	500			500							
172	Pittsfield, Mass.	7,267		5,429	1,838							
173	Lima, Ohio.											
174	Superior, Wis.											
175	West Hoboken, N. J.											
176	Springfield, Mo.	1,127				1,127						
177	Everett, Mass.	5,782		5,782								
178	Dubuque, Iowa.											
179	Hamilton, Ohio.											
180	Stockton, Calif.											
181	San Jose, Calif.											
182	Kenosha, Wis.	1,308	$52	688	568							
183	Charleston, W. Va.	260						260				
184	Jamestown, N. Y.	37,491		781				36,710				
185	Joliet, Ill.											
186	Waco, Tex.											
187	Taunton, Mass.	10,897		1,886	8,847			164				
188	Madison, Wis.											
189	Columbia, S. C.	2,646								2,595	$51	
190	Brookline, Mass.	735		391	262			82				
191	Lorain, Ohio.											
192	Auburn, N. Y.	1,862		1,862								
193	Quincy, Ill.	2,576								2,576		
194	Williamsport, Pa.	4,439		744	1,354				$2,341			
195	Aurora, Ill.											
196	Council Bluffs, Iowa.											
197	New Rochelle, N. Y.	1,605				1,605						
198	Waterloo, Iowa.											
199	Battle Creek, Mich.	31						31				
200	Austin, Tex.	12,665						12,665				
201	Poughkeepsie, N. Y.	188			188							
202	Stamford, Conn.	2,045		873	244	257	$204	33	434			
203	East Chicago, Ind.											
204	Amsterdam, N. Y.	1,217	1	206		411		458	141			
205	Oshkosh, Wis.	2,118		2,118								
206	Danville, Ill.											
207	Easton, Pa.											
208	Orange, N. J.	6,174			6,174							
209	Wilmington, N. C.											
210	Ogden, Utah.											
211	Norristown, Pa.											
212	Watertown, N. Y.	6,579		1,450		325					4,804	
213	Waltham, Mass.	3,005		2,069	936							
214	La Crosse, Wis.											
215	Green Bay, Wis.											
216	Muskogee, Okla.	14,432						823		13,609		
217	Lynchburg, Va.	25,842						19,525		6,317		
218	Joplin, Mo.	12,189				2,906				9,283		
219	Newport, R. I.	75		25	50							
220	Colorado Springs, Colo.											
221	Zanesville, Ohio.	4,168								4,168		
222	Newport, Ky.	5,307				233				5,074		
223	Everett, Wash.											
224	Newark, Ohio.											
225	Bellingham, Wash.											
226	Jackson, Miss.	2,245								2,245		
227	Boise, Idaho.											

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assigned to each, see p. 21. For a text discussion of this table, see p. 67.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS.					City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.	Total.	Soldiers' relief and burial and mothers' pensions.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.													
$16,748	$16,448	$300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	146
7,231	6,580	651	.....	.....	.....	.....	.....	$12,860	$11,777	.....	.....	$1,083	147
18,395	15,864	2,531	$6,922	.....	.....	$6,922	.....	15,925	15,914	.....	$11	.....	148
4,177	3,434	743	.....	.....	.....	.....	.....	461	.....	$461	.....	.....	149
3,368	3,368	.....	987	.....	.....	987	.....	.....	.....	.....	.....	.....	150
7,569	5,402	2,167	1,167	$2	$641	524	.....	.....	.....	.....	.....	.....	151
5,156	3,824	1,332	9,569	.....	6,541	977	$2,051	1,702	.....	1,702	.....	.....	152
11,221	11,221	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	153
4,092	4,092	.....	184	.....	.....	184	.....	.....	.....	.....	.....	.....	154
275	275	.....	600	.....	600	.....	.....	.....	.....	.....	.....	.....	155
11,269	10,773	496	1,799	.....	.....	1,799	.....	19	.....	19	.....	.....	156
1,745	1,180	565	392	.....	.....	392	.....	762	.....	762	.....	.....	157
3,747	3,609	138	78	.....	.....	78	.....	.....	.....	.....	.....	.....	158
1,298	662	636	1,161	.....	.....	1,161	.....	22,105	21,985	120	.....	.....	159
11,639	10,651	988	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	160
8,577	8,553	24	124	.....	.....	124	.....	171	.....	171	.....	.....	161
3,321	3,056	265	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	162
1,037	638	399	.....	.....	.....	.....	.....	25,700	25,700	.....	.....	.....	163
800	800	.....	1,256	.....	.....	1,256	.....	513	.....	510	.....	3	164
4,308	3,543	765	.....	.....	.....	.....	.....	2,012	.....	.....	2,012	.....	165
7,013	4,518	2,495	120	.....	.....	120	.....	.....	.....	.....	.....	.....	166
3,140	2,824	316	.....	.....	.....	.....	.....	1,775	.....	1,775	.....	.....	167
6,311	5,871	440	612	.....	.....	612	.....	15	.....	15	.....	.....	168
2,528	2,275	253	1,967	.....	1	1,966	.....	12,651	12,651	.....	.....	.....	169
1,839	1,691	148	257	.....	.....	257	.....	.....	.....	.....	.....	.....	170
514	514	.....	.....	.....	.....	.....	.....	80	.....	80	.....	.....	171
5,060	5,060	.....	1,711	.....	.....	1,711	.....	6,783	6,728	.....	.....	55	172
6,270	6,119	151	10	.....	.....	10	.....	374	.....	374	.....	.....	173
4,166	3,616	550	1,929	.....	.....	455	1,474	.....	.....	.....	.....	.....	174
6,787	6,234	553	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	175
5,600	5,320	280	136	.....	.....	136	.....	.....	.....	.....	.....	.....	176
1,176	695	481	180	.....	180	.....	.....	18,661	18,661	.....	.....	.....	177
1,300	1,102	198	388	.....	40	348	.....	.....	.....	.....	.....	.....	178
5,338	5,202	136	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	179
1,058	909	149	75	.....	75	.....	.....	.....	.....	.....	.....	.....	180
3,299	2,849	450	11,293	.....	6,048	1,458	3,787	.....	.....	.....	.....	.....	181
4,352	3,450	902	2,404	.....	2,148	256	.....	911	.....	271	640	.....	182
7,207	6,702	505	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	183
4,184	4,184	.....	402	.....	.....	402	.....	659	.....	659	.....	.....	184
7,188	6,126	1,062	839	.....	.....	839	.....	1,058	.....	.....	1,058	.....	185
6,889	5,831	1,058	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	186
5,217	4,958	259	862	.....	.....	862	.....	10,460	10,460	.....	.....	.....	187
7,596	4,967	2,629	2,038	.....	297	1,741	.....	.....	.....	.....	.....	.....	188
1,377	1,377	.....	6	6	.....	.....	.....	.....	.....	.....	.....	.....	189
18,090	16,416	1,674	5,901	.....	3,394	2,507	.....	12,223	8,203	.....	.....	4,020	190
4,179	3,746	433	227	.....	150	77	.....	.....	.....	.....	.....	.....	191
8,571	8,571	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	192
5,067	4,919	148	57	.....	.....	57	.....	.....	.....	.....	.....	.....	193
7,964	7,964	.....	160	.....	.....	160	.....	.....	.....	.....	.....	.....	194
9,259	**8,903**	**356**	**75**	.....	.....	75	.....	.....	.....	.....	.....	.....	**195**
7,329	6,625	704	933	.....	.....	933	.....	.....	.....	.....	.....	.....	196
1,711	581	1,130	27,655	.....	13,126	2,698	11,831	231	.....	.....	231	.....	197
3,827	2,346	1,481	2,319	.....	795	1,524	.....	.....	.....	.....	.....	.....	198
8,825	8,252	573	5	.....	.....	5	.....	.....	.....	.....	.....	.....	199
4,853	4,853	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200
8,951	8,592	359	28	.....	.....	28	.....	.....	.....	.....	.....	.....	201
9,082	9,082	.....	25	.....	.....	25	.....	762	292	.....	.....	470	202
1,294	719	575	28	.....	.....	28	.....	.....	.....	.....	.....	.....	203
2,137	2,137	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	204
8,875	8,171	704	399	.....	.....	.....	399	.....	.....	.....	.....	.....	205
2,441	2,441	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	206
3,389	2,964	425	265	.....	.....	265	.....	79	.....	79	.....	.....	207
1,971	1,971	.....	.....	.....	.....	.....	.....	316	.....	316	.....	.....	208
4,384	4,207	177	.....	.....	.....	.....	.....	720	.....	720	.....	.....	209
2,989	2,217	772	6	.....	6	.....	.....	.....	.....	.....	.....	.....	210
4,906	4,824	82	295	.....	.....	295	.....	6	.....	6	.....	.....	211
2,778	2,187	591	261	.....	.....	261	.....	.....	.....	.....	.....	.....	212
1,714	1,255	459	2,172	.....	.....	2,172	.....	15,706	15,706	.....	.....	.....	213
5,339	5,339	.....	2,534	.....	499	2,035	.....	18	.....	2	.....	16	214
4,348	4,013	335	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	215
930	330	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	216
5,334	5,334	.....	415	.....	.....	415	.....	.....	.....	.....	.....	.....	217
3,237	2,969	268	485	.....	.....	485	.....	.....	.....	.....	.....	.....	218
5,952	5,539	413	150	.....	150	.....	.....	43	.....	43	.....	.....	219
4,864	4,152	712	2,888	.....	280	2,294	314	12	.....	12	.....	.....	220
5,426	5,108	318	.....	.....	.....	.....	.....	467	.....	467	.....	.....	221
3,333	3,046	287	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	222
2,778	**2,351**	**427**	**47**	.....	.....	47	.....	.....	.....	.....	.....	.....	**223**
2,689	2,689	.....	.....	.....	.....	.....	.....	350	.....	350	.....	.....	224
2,647	2,150	497	333	.....	.....	333	.....	.....	.....	.....	.....	.....	225
2,491	2,406	85	463	.....	.....	.....	463	67	.....	.....	.....	67	226
6,515	6,506	9	27	.....	.....	27	.....	.....	.....	.....	.....	.....	227

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.				
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.
	Grand total	$13,072,135	$12,165,278	$906,857	$14,727,082	$5,842,312	$8,884,770	$37,595,584	$6,898,046	$2,077,172	$25,940,665	$2,679,701
	Group I	8,270,245	7,471,449	798,796	12,829,386	5,698,373	7,131,013	25,323,391	3,296,254	1,654,942	18,799,066	1,573,129
	Group II	1,175,891	1,157,545	18,346	1,461,775	73,341	1,388,434	3,480,198	1,207,321	139,978	1,846,338	286,561
	Group III	2,617,527	2,561,067	56,460	234,352	57,307	177,045	5,305,439	1,235,308	106,207	3,598,916	365,008
	Group IV	658,492	651,396	7,096	66,979	3,322	63,657	1,789,465	623,477	130,326	786,569	249,093
	Group V	349,980	323,821	26,159	134,590	9,969	124,621	1,697,091	535,686	45,719	909,776	205,910
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.											
1	New York, N. Y.	$1,528,181	$1,344,470	$183,711	$2,774,045	.....	$2,774,045	$14,600,151	$625,002	$4,665	$13,825,847	$144,637
2	Chicago, Ill.	4,232,261	3,738,110	494,151	1,565,478	$1,462,749	102,729	2,456,678	601,191	1,585,018	40,946	229,523
3	Philadelphia, Pa.	558,758	553,000	5,758	6,941,148	4,043,107	2,898,041	2,280,023	266,237	35,413	1,271,048	707,325
4	Detroit, Mich.	1,611	.....	1,611	13,414	.....	13,414	567,236	220,284	.....	339,709	7,243
5	Cleveland, Ohio	3,405	3,405	.....	24,054	.....	24,054	1,168,611	691,822	.....	445,763	31,026
6	St. Louis, Mo.	680,927	680,927	.....	188,116	151,044	37,072	290,752	166,815	3,525	72,677	47,735
7	Boston, Mass.	57,402	25,728	31,674	1,174,046	10,582	1,163,464	1,974,929	105,370	.....	1,519,826	349,733
8	Baltimore, Md.	866,660	804,253	62,407	40,141	30,891	9,250	1,127,377	113,308	7,203	958,204	48,662
9	Pittsburgh, Pa.	179,725	160,698	19,027	13,530	.....	13,530	622,780	391,438	17,732	206,415	7,195
10	Los Angeles, Calif.	161,315	160,858	457	95,414	.....	95,414	234,854	114,787	1,386	118,631	50
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.											
11	San Francisco, Calif.	$134,086	$134,086	.....	$103,653	.....	$103,653	$152,595	$63,004	$86,173	.....	$3,418
12	Buffalo, N. Y.	59,981	56,059	$3,922	14,960	$780	14,180	472,314	255,194	12,471	$190,494	14,155
13	Milwaukee, Wis.	9,927	5,615	4,312	5,846	.....	5,846	161,142	131,090	352	.....	29,700
14	Washington, D. C.	42,559	41,973	586	.....	.....	.....	63,693	62	.....	60,430	3,201
15	Newark, N. J.	330,778	330,778	.....	.....	.....	.....	781,536	103,712	10,362	654,625	12,837
16	Cincinnati, Ohio	149,941	149,941	.....	1,307,771	66,641	1,241,130	1,007,148	272,618	2,119	671,910	60,501
17	New Orleans, La.	36,849	32,992	3,857	10,300	5,920	4,380	207,665	68,622	18,670	34,426	85,947
18	Minneapolis, Minn.	61,683	57,668	4,015	297	.....	297	216,979	44,429	.....	141,660	30,890
19	Kansas City, Mo.	121,488	121,213	275	1,478	.....	1,478	242,377	151,758	.....	70,222	20,397
20	Seattle, Wash.	145,032	144,837	195	16,183	.....	16,183	104,272	94,357	9,831	.....	84
21	Indianapolis, Ind.	83,567	82,383	1,184	1,287	.....	1,287	70,477	22,475	.....	22,571	25,431
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.											
22	Jersey City, N. J.	$188,627	$179,132	$9,495	.....	.....	.....	$441,166	$59,029	.....	$378,665	$3,472
23	Rochester, N. Y.	105,390	105,310	80	$3,649	.....	$3,649	149,662	59,947	$3,973	64,964	20,778
24	Portland, Oreg.	350,356	350,356	.....	3,082	.....	3,082	197,665	58,044	3,791	111,757	24,073
25	Denver, Colo.	154,370	153,559	811	30,014	$28,063	1,951	161,963	53,644	.....	37,292	71,027
26	Providence, R. I.	239,468	235,882	3,586	56,663	19,904	36,759	487,931	98,913	4,412	368,633	15,973
27	Louisville, Ky.	13,197	11,834	1,363	603	.....	603	122,963	35,804	25,820	60,311	1,028
28	Toledo, Ohio	1,576	1,368	208	7,502	.....	7,502	270,841	86,134	2,940	171,009	10,758
29	St. Paul, Minn.	61,849	60,143	1,706	45,671	3,350	42,321	196,478	16,257	.....	163,719	16,502
30	Columbus, Ohio	24,887	24,869	18	4,970	2,905	2,065	421,143	34,096	.....	378,292	8,755
31	Oakland, Calif.	64,699	64,699	.....	.....	.....	.....	13,490	13,490	.....	.....	.....
32	Atlanta, Ga.	45,633	45,633	.....	461	.....	461	3,679	1,499	.....	.....	2,180
33	Akron, Ohio	300	300	.....	1,063	.....	1,063	132,250	74,111	.....	49,223	8,916
34	Omaha, Nebr.	271,011	253,020	17,991	1,214	.....	1,214	120,007	13,192	44,012	55,061	7,742
35	Worcester, Mass.	.....	.....	.....	2,554	.....	2,554	292,219	8,328	2,416	252,084	29,391
36	Birmingham, Ala.	8,100	8,100	.....	1,202	.....	1,202	48,817	13,899	10,392	24,036	490
37	Richmond, Va.	143,562	143,562	.....	414	.....	414	215,646	10,578	1,673	191,757	11,638
38	Syracuse, N. Y.	38,644	38,644	.....	500	.....	500	58,343	55,050	.....	.....	3,293
39	New Haven, Conn.	1,075	880	195	4,617	.....	4,617	47,644	19,673	.....	2,401	25,570
40	San Antonio, Tex.	3,604	3,604	.....	.....	.....	.....	34,550	16,585	.....	17,365	700
41	Dayton, Ohio	23,188	23,188	.....	2,724	605	2,119	87,829	44,081	.....	37,669	6,079
42	Memphis, Tenn.	25,550	25,550	.....	7,296	.....	7,296	50,606	33,494	484	16,628	.....
43	Bridgeport, Conn.	.....	.....	.....	1,896	.....	1,896	78,701	49,440	.....	27,969	1,292
44	Scranton, Pa.	16,738	16,738	.....	3,058	.....	3,058	59,576	29,316	779	19,288	10,193
45	Grand Rapids, Mich.	8,515	8,515	.....	1,835	.....	1,835	41,448	16,010	.....	24,973	465
46	Paterson, N. J.	28,214	28,164	50	455	.....	455	75,593	4,672	388	69,056	1,477
47	Hartford, Conn.	14,247	13,534	713	7,466	.....	7,466	120,403	28,019	1,040	79,803	11,541
48	Dallas, Tex.	190,045	184,198	5,847	309	.....	309	79,719	15,989	.....	63,054	676
49	Youngstown, Ohio	1,090	1,090	.....	4,890	.....	4,890	92,746	61,696	.....	16,593	14,457
50	Springfield, Mass.	52,518	48,985	3,533	7,250	.....	7,250	55,150	14,877	.....	35,414	4,859
51	Houston, Tex.	81,493	81,118	375	5,802	.....	5,802	101,377	19,478	.....	81,899	.....
52	Des Moines, Iowa	36,332	28,385	7,947	.....	.....	.....	42,087	41,626	.....	.....	461
53	Fall River, Mass.	3,684	3,684	.....	558	.....	558	120,845	4,779	.....	113,661	2,405
54	New Bedford, Mass.	13,747	13,554	193	.....	.....	.....	99,925	7,935	.....	76,777	15,213
55	Nashville, Tenn.	83,138	83,138	.....	920	.....	920	54,851	23,907	.....	30,759	185
56	Trenton, N. J.	58,391	58,391	.....	2,480	2,480	.....	88,428	8,255	.....	76,251	3,922
57	Salt Lake City, Utah	17,056	16,663	393	212	.....	212	7,341	5,674	112	.....	1,555
58	Camden, N. J.	42,284	41,467	817	1,666	.....	1,666	92,041	4,626	.....	84,777	2,638
59	Norfolk, Va.	50,511	50,361	150	7,683	.....	7,683	114,033	12,138	.....	99,647	2,248
60	Albany, N. Y.	13,166	13,162	4	332	.....	332	73,042	19,780	.....	46,083	7,179
61	Lowell, Mass.	.....	.....	.....	.....	.....	.....	73,256	8,078	.....	59,868	5,310
62	Cambridge, Mass.	2,130	2,065	65	2,400	.....	2,400	170,908	11,594	.....	157,384	1,930
63	Reading, Pa.	5,996	5,313	683	.....	.....	.....	28,938	8,016	.....	19,629	1,293
64	Wilmington, Del.	93,459	93,298	161	3,935	.....	3,935	23,267	15,923	.....	.....	7,344
65	Spokane, Wash.	39,611	39,611	.....	220	.....	220	14,384	8,321	.....	6,063	.....
66	Fort Worth, Tex.	76	.....	76	6,786	.....	6,786	42,388	9,311	3,975	29,102	.....

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.				
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.											
67	Kansas City, Kans.	$19,882	$19,882	.....	$842	.....	$842	$21,602	$16,101	$128	$4,640	$733
68	Lynn, Mass.	.....	.....	.....	10	.....	10	69,267	4,293	964	62,732	1,278
69	Yonkers, N. Y.	240	.....	$240	4,259	$2,475	1,784	35,975	13,597	.....	3,208	19,170
70	Duluth, Minn.	914	914	.....	.....	.....	.....	35,482	8,656	2,078	5,658	19,090
71	Tacoma, Wash.	30,537	30,537	.....	2,554	.....	2,554	55,218	12,746	1,003	41,379	90
72	Lawrence, Mass.	.....	.....	.....	.....	.....	.....	29,240	5,942	.....	22,884	414
73	Elizabeth, N. J.	43,033	43,008	25	972	.....	972	87,974	11,296	518	72,307	3,853
74	Utica, N. Y.	.....	.....	.....	.....	.....	.....	20,710	8,966	.....	5,874	5,870
75	Somerville, Mass.	10	.....	10	.....	.....	.....	11,087	9,972	.....	.....	1,115
76	Erie, Pa.	9,942	9,942	.....	.....	.....	.....	41,523	26,709	.....	10,622	4,192
77	Waterbury, Conn.	.....	.....	.....	839	.....	839	58,531	36,603	.....	5,963	15,965
78	Oklahoma City, Okla.	8,317	8,317	.....	372	.....	372	97,699	20,673	.....	76,762	264
79	Schenectady, N. Y.	435	.....	435	394	.....	394	23,786	2,261	555	17,571	3,399
80	Flint, Mich.	.....	.....	.....	1,980	.....	1,980	27,806	16,029	11,777	.....	.....
81	Fort Wayne, Ind.	500	500	.....	365	.....	365	25,157	11,275	8,800	.....	5,082
82	Evansville, Ind.	35,854	35,854	.....	110	.....	110	8,643	3,226	3,950	42	1,425
83	Savannah, Ga.	800	800	.....	4,191	.....	4,191	4,892	2,723	190	1,979	.....
84	St. Joseph, Mo.	23,828	23,828	.....	382	.....	382	12,917	7,743	.....	3,910	1,264
85	Jacksonville, Fla.	28,147	28,147	.....	.....	.....	.....	27,580	19,994	.....	4,625	2,961
86	Manchester, N. H.	6,277	6,277	.....	420	.....	420	23,489	9,414	1,500	10,914	1,661
87	Canton, Ohio.	.....	.....	.....	.....	.....	.....	40,886	15,921	.....	18,037	6,928
88	Peoria, Ill.	2,035	2,035	.....	4,099	.....	4,099	13,003	1,905	2,448	20	8,630
89	Harrisburg, Pa.	45,945	45,945	.....	.....	.....	.....	24,479	6,574	9,800	5,019	3,086
90	Knoxville, Tenn.	6,422	6,422	.....	.....	.....	.....	14,211	12,668	18	286	1,239
91	Bayonne, N. J.	36,425	36,425	.....	.....	.....	.....	46,060	15,875	.....	28,712	1,473
92	Wilkes-Barre, Pa.	.....	.....	.....	.....	.....	.....	11,027	6,226	.....	3,408	1,393
93	Troy, N. Y.	8,260	8,260	.....	.....	.....	.....	13,937	10,714	64	2,971	188
94	Allentown, Pa.	446	446	.....	.....	.....	.....	16,230	7,126	.....	9,104	.....
95	El Paso, Tex.	247	247	.....	424	.....	424	22,509	375	.....	22,134	.....
96	San Diego, Calif.	25,915	25,521	394	1,160	.....	1,160	16,266	15,575	.....	.....	691
97	Wichita, Kans.	12,497	12,197	300	1,595	.....	1,595	19,301	16,528	.....	2,122	651
98	South Bend, Ind.	957	957	.....	105	.....	105	13,706	7,130	.....	2,021	4,555
99	Sioux City, Iowa.	33,953	33,948	5	1,830	.....	1,830	9,902	7,509	.....	1,720	673
100	Hoboken, N. J.	6,327	6,027	300	1,893	.....	1,893	51,898	8,620	.....	41,603	1,675
101	Portland, Me.	1,442	1,442	.....	7,625	.....	7,625	58,162	9,589	.....	35,962	12,611
102	Charleston, S. C.	21,596	21,596	.....	.....	.....	.....	39,300	7,061	785	1,716	29,738
103	East St. Louis, Ill.	172	172	.....	.....	.....	.....	1,204	954	.....	.....	250
104	Terre Haute, Ind.	1,000	1,000	.....	4,006	.....	4,006	16,305	5,977	1,920	939	7,469
105	Brockton, Mass.	.....	.....	.....	.....	.....	.....	27,401	3,697	.....	20,669	3,035
106	Sacramento, Calif.	3,525	3,525	.....	7,892	.....	7,892	55,272	5,997	38,915	.....	10,360
107	Binghamton, N. Y.	110	.....	110	250	.....	250	19,955	16,789	.....	130	3,036
108	Tulsa, Okla.	5,660	5,660	.....	555	.....	555	25,210	14,210	.....	11,000	.....
109	Johnstown, Pa.	9,171	9,171	.....	490	.....	490	23,813	14,222	.....	9,591	.....
110	Rockford, Ill.	11,026	11,026	.....	.....	.....	.....	1,443	40	39	.....	1,364
111	Little Rock, Ark.	25,740	24,354	1,386	1,727	.....	1,727	9,409	9,144	265	.....	.....
112	Passaic, N. J.	34,948	34,658	290	60	.....	60	25,454	1,739	.....	21,873	1,842
113	Pawtucket, R. I.	33,379	33,379	.....	590	.....	590	76,716	5,362	3,701	66,589	1,064
114	Saginaw, Mich.	2,936	2,925	11	1,109	.....	1,109	44,758	30,297	.....	3,333	11,128
115	Holyoke, Mass.	.....	.....	.....	.....	.....	.....	43,888	5,603	31,710	6,575	.....
116	Altoona, Pa.	897	693	204	667	.....	667	20,569	.....	.....	20,569	.....
117	Mobile, Ala.	11,062	9,926	1,136	1,489	.....	1,489	19,495	19,495	.....	.....	.....
118	Springfield, Ohio.	4,536	4,536	.....	.....	.....	.....	44,176	9,259	856	11,218	22,843
119	Springfield, Ill.	14,891	14,891	.....	220	.....	220	9,980	6,134	1,016	.....	2,830
120	New Britain, Conn.	.....	.....	.....	1,641	.....	1,641	28,724	8,060	.....	18,954	1,710
121	Covington, Ky.	11,750	11,750	.....	275	.....	275	3,495	3,495	.....	.....	.....
122	Chattanooga, Tenn.	7,675	7,650	25	1,393	847	546	14,012	4,600	.....	9,402	10
123	Davenport, Iowa.	1,263	.....	1,263	.....	.....	.....	22,136	16,755	.....	2,250	3,131
124	Lansing, Mich.	.....	.....	.....	484	.....	484	2,859	2,778	81	.....	.....
125	Berkeley, Calif.	31,903	31,903	.....	2,790	.....	2,790	4,540	4,540	.....	.....	.....
126	Chester, Pa.	1,814	1,814	.....	.....	.....	.....	18,727	4,237	.....	13,886	604
127	Racine, Wis.	.....	.....	.....	65	.....	65	14,122	4,011	5,475	.....	4,636
128	Lincoln, Nebr.	1,070	108	962	516	.....	516	7,993	7,993	.....	.....	.....
129	Lancaster, Pa.	3,000	3,000	.....	.....	.....	.....	11,543	6,769	.....	1,874	2,900
130	Haverhill, Mass.	.....	.....	.....	.....	.....	.....	51,183	9,821	1,770	32,567	7,025
131	Augusta, Ga.	16,688	16,688	.....	2,984	.....	2,984	4,989	1,602	.....	1,575	1,812
132	Macon, Ga.	13,093	13,093	.....	1,355	.....	1,355	10,639	2,282	.....	7,670	687
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.											
133	Atlantic City, N. J.	$45,977	$45,882	$95	$2,021	.....	$2,021	$175,249	$7,977	.....	$160,365	$6,907
134	Tampa, Fla.	10,092	10,092	.....	6,835	.....	6,835	30,594	9,582	.....	21,012	.....
135	Gary, Ind.	.....	.....	.....	.....	.....	.....	6,718	4,982	.....	1,665	71
136	Topeka, Kans.	9,180	9,174	6	.....	.....	.....	22,902	11,973	$86	8,355	2,488
137	Malden, Mass.	.....	.....	.....	400	$400	.....	40,665	2,994	90	22,459	15,122
138	Huntington, W. Va.	4,600	4,600	.....	.....	.....	.....	4,634	3,076	.....	1,558	.....
139	East Orange, N. J.	10,183	10,183	.....	435	.....	435	41,386	4,864	.....	34,490	2,032
140	Niagara Falls, N. Y.	1,613	1,563	50	6	.....	6	14,401	13,346	.....	.....	1,055
141	Kalamazoo, Mich.	.....	.....	.....	.....	.....	.....	8,523	3,882	1,428	3,213	.....
142	Bay City, Mich.	6,347	6,347	.....	30	.....	30	14,360	8,644	.....	5,716	.....
143	York, Pa.	20,029	20,029	.....	.....	.....	.....	22,855	5,536	.....	13,412	3,907
144	Roanoke, Va.	9,602	9,602	.....	6	.....	6	13,208	4,358	.....	8,850	.....
145	Jackson, Mich.	.....	.....	.....	1,592	567	1,025	24,654	6,030	.....	135	18,489

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.				
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.											
146	McKeesport, Pa.	$72	$72	...	$3,064	...	$3,064	$14,037	$4,099	$483	$9,455	...
147	Quincy, Mass.	...	...	...	833	$833	...	19,962	4,167	...	...	$15,795
148	Newton, Mass.	...	...	...	...	...	...	88,675	3,273	1,861	80,203	3,338
149	Charlotte, N. C.	...	...	...	277	...	277	655	655	...	...	...
150	Elmira, N. Y.	2,183	2,183	...	...	...	...	10,974	6,867	1,005	...	3,102
151	Cedar Rapids, Iowa.	...	...	...	...	...	...	10,157	2,930	...	5,118	2,109
152	Pasadena, Calif.	6,623	6,588	$40	1,143	...	1,143	7,110	6,268	780	...	62
153	New Castle, Pa.	4,861	4,861	...	...	...	...	7,954	7,954	...	...	...
154	Fresno, Calif.	6,113	6,113	...	670	...	670	87	...	87	...	...
155	Galveston, Tex.	10,452	3,012	7,440	...	...	...	39,346	13,498	18,666	6,204	978
156	Pueblo, Colo.	5,995	5,514	481	...	...	...	4,064	1,219	2,845	...	...
157	Montgomery, Ala.	...	...	...	2,761	...	2,761	13,006	13,006	...	...	...
158	Woonsocket, R. I.	23,602	23,602	...	144	...	144	62,952	6,026	...	56,823	103
159	Salem, Mass.	50	...	50	2,106	...	2,106	16,721	5,419	1,001	...	10,301
160	Decatur, Ill.	...	...	...	22	...	22	26,887	17,099	497	8,096	1,195
161	Highland Park, Mich.	...	...	...	...	...	...	33,060	13,594	...	19,019	447
162	Wheeling, W. Va.	9,155	9,045	110	2,534	...	2,534	17,869	10,998	...	6,276	595
163	Chelsea, Mass.	5,640	5,440	200	334	...	334	38,278	4,207	...	32,959	1,112
164	Shreveport, La.	1,481	1,481	...	4,254	...	4,254	13,670	9,380	225	1,620	2,445
165	Butte, Mont.	19,181	2,135	17,046	4,639	...	4,639	5,487	4,600	...	...	887
166	Mount Vernon, N. Y.	3,743	3,743	...	...	...	...	16,346	7,025	...	5,206	4,115
167	Winston-Salem, N. C.	...	...	...	...	...	...	6,058	1,117	1,200	3,741	...
168	Lexington, Ky.	350	350	...	2,142	...	2,142	16,938	2,644	485	12,990	819
169	Fitchburg, Mass.	231	231	...	1,386	1,243	143	33,134	2,943	...	14,248	15,943
170	Perth Amboy, N. J.	4,613	4,613	...	...	...	...	19,102	4,349	...	14,734	19
171	Portsmouth, Va.	8,154	8,154	...	69,097	...	69,097	1,340	1,132	...	208	...
172	Pittsfield, Mass.	2,963	2,963	...	...	...	...	1,548	1,548	...	...	...
173	Lima, Ohio.	...	...	...	2,936	...	2,936	60,423	44,605	...	15,618	200
174	Superior, Wis.	718	718	...	73	...	73	8,404	4,534	...	577	3,293
175	West Hoboken, N. J.	19,712	19,712	...	...	...	...	9,902	1,337	...	7,634	931
176	Springfield, Mo.	1,000	1,000	...	1,500	...	1,500	6,684	6,499	...	185	...
177	Everett, Mass.	100	...	100	...	...	...	25,468	6,086	...	19,382	...
178	Dubuque, Iowa.	...	...	...	130	...	130	4,974	4,114	247	...	613
179	Hamilton, Ohio.	...	...	...	10	...	10	11,820	4,340	...	6,126	1,354
180	Stockton, Calif.	9,449	9,449	...	405	...	405	6,385	6,209	...	...	176
181	San Jose, Calif.	3,045	3,045	...	...	...	...	3,600	3,600	...	...	...
182	Kenosha, Wis.	600	600	...	299	...	299	12,008	6,287	4,125	...	1,596
183	Charleston, W. Va.	1,270	1,270	...	544	...	544	25,297	4,397	...	20,900	...
184	Jamestown, N. Y.	2,500	2,500	...	...	...	...	1,050	732	...	...	318
185	Joliet, Ill.	2,500	2,500	...	230	...	230	7,905	5,358	839	...	1,708
186	Waco, Tex.	510	510	...	110	...	110	38,901	9,355	...	29,546	...
187	Taunton, Mass.	808	806	2	...	...	...	49,645	2,755	453	44,875	1,562
188	Madison, Wis.	...	...	...	...	...	...	19,589	9,688	...	6,862	3,039
189	Columbia, S. C.	48	...	48	275	...	275	7,145	3,096	...	2,269	1,780
190	Brookline, Mass.	100	100	...	985	...	985	5,897	4,201	...	...	1,696
191	Lorain, Ohio.	300	300	...	426	...	426	14,996	11,228	...	3,416	352
192	Auburn, N. Y.	...	...	...	88	...	88	16,096	10,859	...	3,706	1,531
193	Quincy, Ill.	14,175	14,170	5	408	...	408	2,662	2,039	424	...	139
194	Williamsport, Pa.	...	...	...	...	...	...	7,156	4,579	...	2,139	438
195	Aurora, Ill.	8,605	8,605	...	...	...	...	2,305	...	349	...	1,956
196	Council Bluffs, Iowa.	3,823	3,823	...	8	...	8	7,896	3,356	...	...	4,540
197	New Rochelle, N. Y.	4,114	3,778	336	...	...	...	10,786	7,276	...	...	3,510
198	Waterloo, Iowa.	...	...	...	...	...	...	7,036	4,288	800	1,757	191
199	Battle Creek, Mich.	...	...	...	754	...	754	9,339	9,339	...	...	...
200	Austin, Tex.	2,899	2,899	...	3,715	3,715	...	3,881	2,788	227	866	...
201	Poughkeepsie, N. Y.	2,071	2,071	...	...	...	...	10,617	5,920	...	3,182	1,515
202	Stamford, Conn.	...	...	...	344	...	344	21,104	330	...	19,470	1,304
203	East Chicago, Ind.	...	...	...	...	...	...	3,686	3,054	...	632	...
204	Amsterdam, N. Y.	5,998	5,998	...	...	...	...	7,794	3,254	...	3,542	998
205	Oshkosh, Wis.	...	...	...	165	...	165	16,453	7,811	...	...	8,642
206	Danville, Ill.	...	...	...	...	...	...	...	...	...	...	...
207	Easton, Pa.	784	736	48	292	...	292	3,447	1,223	...	1,708	516
208	Orange, N. J.	3,683	3,683	...	...	...	...	22,737	3,014	1,059	17,163	1,501
209	Wilmington, N. C.	...	...	...	685	...	685	5,630	4,698	...	785	147
210	Ogden, Utah.	2,400	2,300	100	1,785	...	1,785	7,135	6,242	563	330	...
211	Norristown, Pa.	2,004	2,004	...	218	...	218	4,133	720	266	2,912	235
212	Watertown, N. Y.	...	...	...	70	...	70	11,672	10,466	...	...	1,206
213	Waltham, Mass.	...	...	...	527	...	527	21,870	2,898	...	17,156	1,816
214	La Crosse, Wis.	918	918	...	250	...	250	24,612	8,094	1,210	14,093	1,215
215	Green Bay, Wis.	1	...	1	...	...	...	6,163	4,252	...	...	1,911
216	Muskogee, Okla.	...	...	...	...	...	...	40,754	4,115	...	36,639	...
217	Lynchburg, Va.	...	...	...	1,922	...	1,922	26,612	...	218	26,394	...
218	Joplin, Mo.	...	...	...	505	...	505	17,900	7,813	1,515	850	7,722
219	Newport, R. I.	11,766	11,766	...	7,861	3,211	4,650	55,887	6,928	367	17,412	31,180
220	Colorado Springs, Colo.	6,806	6,805	1	...	...	...	424	...	...	...	424
221	Zanesville, Ohio.	...	...	...	260	...	260	19,724	2,918	...	15,634	1,172
222	Newport, Ky.	...	...	...	...	...	...	2,087	2,027	...	60	...
223	Everett, Wash.	...	...	...	49	...	49	9,209	6,680	...	2,529	...
224	Newark, Ohio.	...	...	...	...	...	...	14,063	9,161	517	4,385	...
225	Bellingham, Wash.	2,342	2,342	...	...	...	...	5,422	4,463	...	912	47
226	Jackson, Miss.	...	...	...	30	...	30	612	612	...	...	...
227	Boise, Idaho.	1,841	1,841	...	...	...	...	4,588	2,787	1,801	...	...

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 71.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	rand total	$127,399,258	$95,304,064	$10,447,286	$1,635,107	$1,885,576	$9,822,969	$1,479,983	$173,635	$249,632	$6,401,006
	Group I	56,948,083	42,977,226	3,577,227	.....	799,719	7,249,701	141,825	1,663	217,375	1,983,347
	Group II	19,010,042	10,906,210	1,830,980	.....	477,747	1,884,866	3,157	47,965	.....	3,859,117
	Group III	22,450,583	19,747,973	238,147	741,532	389,090	385,348	621,985	77,162	.....	249,346
	Group IV	17,820,058	12,405,773	3,683,918	681,429	123,063	272,656	363,996	34,489	24,467	230,267
	up V	11,170,492	9,266,882	1,117,014	212,146	95,957	30,398	349,020	12,356	7,790	78,929
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.										
1	New York, N. Y	$21,956,940	$13,540,456	.....	.....	$315,663	$6,225,427	.....	.....	.....	$1,875,394
2	Chicago, Ill	8,968,077	7,455,470	$1,428,948	.....	11,093	72,566	.....	.....	.....	.....
3	Philadelphia, Pa	5,562,611	5,296,843	.....	.....	15,658	250,110	.....	.....	.....	.....
4	Detroit, Mich	2,549,725	2,525,714	.....	.....	24,011	.....	.....	.....	.....	.....
5	Cleveland, Ohio	3,653,009	2,346,134	1,149,737	.....	64,169	.....	$92,969	.....	.....	.....
6	St. Louis, Mo	2,649,940	2,500,441	.....	.....	55,773	93,726	.....	.....	.....	.....
7	Boston, Mass	3,322,855	3,047,906	.....	.....	130,313	.....	47,617	.....	.....	97,019
8	Baltimore, Md	2,314,872	1,727,478	.....	.....	81,834	281,697	.....	.....	$217,375	6,488
9	Pittsburgh, Pa	2,611,094	2,490,611	.....	.....	97,370	21,450	.....	$1,663	.....	.....
10	Los Angeles, Calif	3,358,960	2,046,173	998,542	.....	3,835	304,725	1,239	.....	.....	4,446
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.										
11	San Francisco, Calif	$2,455,962	$7,831	.....	.....	.....	.....	.....	$27,071	.....	$2,421,060
12	Buffalo, N. Y	1,740,564	1,635,997	.....	.....	$86,396	.....	.....	18,171	.....	.....
13	Milwaukee, Wis	1,116,746	1,111,859	.....	.....	4,887	.....	.....	.....	.....	.....
14	Washington, D. C	866,170	807,993	.....	.....	34,524	$22,628	$1,025	.....	.....	.....
15	Newark, N. J	1,827,089	1,712,266	.....	.....	75,690	39,133	.....	.....	.....	.....
16	Cincinnati, Ohio	1,651,071	1,631,294	.....	.....	11,536	7,428	.....	813	.....	.....
17	New Orleans, La	2,038,078	721,765	.....	.....	145,632	.....	2,132	.....	.....	1,168,549
18	Minneapolis, Minn	690,597	690,507	.....	.....	90	.....	.....	.....	.....	.....
19	Kansas City, Mo	1,499,651	1,451,950	.....	.....	46,155	1,546	.....	.....	.....	.....
20	Seattle, Wash	5,084,740	1,134,748	$1,830,980	.....	35,373	1,814,131	.....	.....	.....	269,508
21	Indianapolis, Ind	39,374	.....	.....	.....	37,464	.....	.....	1,910	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.										
22	Jersey City, N. J	$1,394,041	$1,368,154	.....	.....	.....	$25,887	.....	.....	.....	.....
23	Rochester, N. Y	931,696	829,565	.....	.....	$24,416	.....	$75,080	$2,635	.....	.....
24	Portland, Oreg	1,272,728	812,938	.....	.....	77,097	196,532	.....	12,032	.....	$174,129
25	Denver, Colo	517,475	479,303	.....	.....	14,267	.....	.....	21,129	.....	2,776
26	Providence, R. I	1,018,035	938,549	.....	.....	2,299	4,198	72,989	.....	.....	.....
27	Louisville, Ky	848,884	829,538	.....	.....	.....	18,602	744	.....	.....	.....
28	Toledo, Ohio	784,584	731,929	.....	.....	13,407	.....	39,020	228	.....	.....
29	St. Paul, Minn	524,431	504,637	.....	.....	6,049	287	.....	13,458	.....	.....
30	Columbus, Ohio	975,800	733,936	$205,964	.....	35,900	.....	.....	.....	.....	.....
31	Oakland, Calif	134,942	.....	.....	.....	.....	82,679	.....	5,940	.....	46,323
32	Atlanta, Ga	813,363	810,584	.....	.....	249	.....	2,530	.....	.....	.....
33	Akron, Ohio	653,575	639,712	.....	.....	13,362	.....	.....	.....	.....	501
34	Omaha, Nebr	973,981	944,881	.....	.....	754	.....	.....	6,613	.....	21,733
35	Worcester, Mass	645,833	608,270	.....	.....	.....	.....	37,563	.....	.....	.....
36	Birmingham, Ala	64,501	31,552	32,183	.....	766	.....	.....	.....	.....	.....
37	Richmond, Va	1,232,413	426,625	.....	$741,532	21,684	1,218	40,304	1,050	.....	.....
38	Syracuse, N. Y	474,528	463,629	.....	.....	10,899	.....	.....	.....	.....	.....
39	New Haven, Conn	3,176	.....	.....	.....	1,986	1,190	.....	.....	.....	.....
40	San Antonio, Tex	16,388	.....	.....	.....	13,898	.....	2,490	.....	.....	.....
41	Dayton, Ohio	404,658	376,745	.....	.....	27,913	.....	.....	.....	.....	.....
42	Memphis, Tenn	492,780	475,696	.....	.....	10,106	3,094	.....	.....	.....	3,884
43	Bridgeport, Conn	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
44	Scranton, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
45	Grand Rapids, Mich	354,012	298,426	.....	.....	8,182	.....	47,404	.....	.....	.....
46	Paterson, N. J	112	.....	.....	.....	112	.....	.....	.....	.....	.....
47	Hartford, Conn	542,350	527,719	.....	.....	1,467	.....	13,164	.....	.....	.....
48	Dallas, Tex	514,102	514,102	.....	.....	.....	.....	.....	.....	.....	.....
49	Youngstown, Ohio	316,281	314,931	.....	.....	1,350	.....	.....	.....	.....	.....
50	Springfield, Mass	523,589	514,879	.....	.....	2,281	.....	.....	6,429	.....	.....
51	Houston, Tex	333,599	267,638	.....	.....	37,331	20,982	.....	7,648	.....	.....
52	Des Moines, Iowa	42,464	.....	.....	.....	8,884	.....	33,580	.....	.....	.....
53	Fall River, Mass	298,122	270,179	.....	.....	322	565	27,056	.....	.....	.....
54	New Bedford, Mass	427,181	396,704	.....	.....	.....	6,803	23,674	.....	.....	.....
55	Nashville, Tenn	407,690	390,830	.....	.....	16,342	401	117	.....	.....	.....
56	Trenton, N. J	426,588	425,661	.....	.....	927	.....	.....	.....	.....	.....
57	Salt Lake City, Utah	432,851	330,073	.....	.....	2,013	.....	100,765	.....	.....	.....
58	Camden, N. J	385,177	365,300	.....	.....	.....	7,115	12,762	.....	.....	.....
59	Norfolk, Va	586,069	523,361	.....	.....	20,629	8,656	33,423	.....	.....	.....
60	Albany, N. Y	404,024	397,961	.....	.....	1,169	4,894	.....	.....	.....	.....
61	Lowell, Mass	311,594	295,784	.....	.....	81	.....	15,729	.....	.....	.....
62	Cambridge, Mass	483,191	438,515	.....	.....	1,085	.....	43,591	.....	.....	.....
63	Reading, Pa	273,613	273,613	.....	.....	.....	.....	.....	.....	.....	.....
64	Wilmington, Del	369,105	362,376	.....	.....	4,484	2,245	.....	.....	.....	.....
65	Spokane, Wash	464,565	457,186	.....	.....	7,379	.....	.....	.....	.....	.....
66	Fort Worth, Tex	376,492	376,492	.....	.....	.....	.....	.....	.....	.....	.....

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 71.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.										
67	Kansas City, Kans	$1,297,082	$503,466	$793,616							
68	Lynn, Mass	382,893	342,705					$40,188			
69	Yonkers, N. Y	418,540	417,046			$108	$1,386				
70	Duluth, Minn	696,151	320,855		$375,258	38					
71	Tacoma, Wash	1,505,114	456,105	869,103		5,043	36,768				$138,095
72	Lawrence, Mass	179,358	160,809					18,549			
73	Elizabeth, N. J	2,008				928	1,080				
74	Utica, N. Y	9,666								$9,666	
75	Somerville, Mass	270,491	270,491								
76	Erie, Pa	540,607	535,316			80	2,712			2,499	
77	Waterbury, Conn	362,071	362,071								
78	Oklahoma City, Okla	297,356	297,356								
79	Schenectady, N. Y	145,213	142,397			2,816					
80	Flint, Mich	293,297	292,742			555					
81	Fort Wayne, Ind	500,706	167,261	329,457		3,988					
82	Evansville, Ind	255,081	208,086			9,615	1,537	35,843			
83	Savannah, Ga	208,024	171,211			22,002	549	12,682	$1,580		
84	St. Joseph, Mo	3,427				3,427					
85	Jacksonville, Fla	1,091,748	210,002	759,126			122,620				
86	Manchester, N. H	179,735	169,812			211		9,712			
87	Canton, Ohio	246,620	237,974			5,139			3,507		
88	Peoria, Ill	3,682				2,606	326		750		
89	Harrisburg, Pa	235,872	235,816			56					
90	Knoxville, Tenn	248,082	237,622			10,360			100		
91	Bayonne, N. J	434,082	433,582				500				
92	Wilkes-Barre, Pa	2,169				1,235		934			
93	Troy, N. Y	313,708	311,694			1,290		724			
94	Allentown, Pa	157,919	157,570			349					
95	El Paso, Tex	371,936	371,936								
96	San Diego, Calif	497,602	460,790				30,511	5,439			862
97	Wichita, Kans	2,092				571			1,521		
98	South Bend, Ind	139,941	134,990			334		4,617			
99	Sioux City, Iowa	231,555	227,805			1,177		2,573			
100	Hoboken, N. J	306,629	297,788				5,000	3,841			
101	Portland, Me	368,596	333,821					23,664	11,111		
102	Charleston, S. C	408,251	401,508			4,362	2,381				
103	East St. Louis, Ill										
104	Terre Haute, Ind	32,535						32,535			
105	Brockton, Mass	190,957	180,404					10,553			
106	Sacramento, Calif	200,185	167,319				24,958	7,908			
107	Binghamton, N. Y	135,706	135,374			332					
108	Tulsa, Okla	199,788	189,354			2,565		2,154	5,715		
109	Johnstown, Pa	772				772					
110	Rockford, Ill	142,454	142,145			309					
111	Little Rock, Ark	17,840						17,840			
112	Passaic, N. J										
113	Pawtucket, R. I	400,932	394,862					6,070			
114	Saginaw, Mich	169,627	139,136			538		20,202	9,751		
115	Holyoke, Mass	975,412	160,069	509,172	306,171						
116	Altoona, Pa	164,360	162,517			1,843					
117	Mobile, Ala	196,348	144,091			9,075	36,111	7,071			
118	Springfield, Ohio	152,134	139,490			12,644					
119	Springfield, Ill	278,046	161,166	85,006		508		31,366			
120	New Britain, Conn	217,657	185,697					17,101		12,302	2,557
121	Covington, Ky	219,527	210,717			1,309					7,501
122	Chattanooga, Tenn	8,749				6,349	2,400				
123	Davenport, Iowa	21,767									21,767
124	Lansing, Mich	430,475	146,314	265,528		770		17,863			
125	Berkeley, Calif	1,396					1,396				
126	Chester, Pa	2,223					2,223				
127	Racine, Wis	22,410				813	100	21,497			
128	Lincoln, Nebr	241,232	167,602	72,910		720					
129	Lancaster, Pa	193,660	185,636			8,024					
130	Haverhill, Mass	147,719	147,415					60	244		
131	Augusta, Ga	183,342	118,002				98	5,757			59,485
132	Macon, Ga	265,501	257,836			202		7,253	210		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.										
133	Atlantic City, N. J	$232,112	$232,112								
134	Tampa, Fla	6,787						$6,787			
135	Gary, Ind	535				$535					
136	Topeka, Kans	116,731	116,437			244			$50		
137	Malden, Mass	136,581	123,252					13,329			
138	Huntington, W. Va	18,450				499	$446	17,505			
139	East Orange, N. J	239,996	239,996								
140	Niagara Falls, N. Y	182,602	180,928			1,674					
141	Kalamazoo, Mich	100,442	85,175					11,456			$3,811
142	Bay City, Mich	227,927	92,978	$133,129				1,820			
143	York, Pa										
144	Roanoke, Va	8,364				8,364					
145	Jackson, Mich	97,377	79,347			505		17,525			

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 71.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa	$223,170	$223,170								
147	Quincy, Mass	243,660	217,568			$2,858		$23,234			
148	Newton, Mass	172,649	172,599					50			
149	Charlotte, N. C	194,025	181,686					9,059	$3,280		
150	Elmira, N. Y	203,590	185,565			1,415		16,610			
151	Cedar Rapids, Iowa	142,764	142,195			569					
152	Pasadena, Calif	577,107	262,322	$297,871						$977	$15,937
153	New Castle, Pa	1,922				80				1,842	
154	Fresno, Calif	2,317				1,827			490		
155	Galveston, Tex	210,643	209,637					1,006			
156	Pueblo, Colo	281,484	274,194					7,290			
157	Montgomery, Ala	158,723	153,396			3,406	$250	1,671			
158	Woonsocket, R. I	159,625	158,891						734		
159	Salem, Mass	140,073	128,673			1,935		9,465			
160	Decatur, Ill	105,204	105,204								
161	Highland Park, Mich	183,548	183,548								
162	Wheeling, W. Va	186,467	180,409			4,947	326	785			
163	Chelsea, Mass	139,225	139,165			60					
164	Shreveport, La	203,394	163,373			380		3,218			36,423
165	Butte, Mont										
166	Mount Vernon, N. Y										
167	Winston-Salem, N. C	120,388	107,710			5,186		1,150			6,342
168	Lexington, Ky	5,498				5,498					
169	Fitchburg, Mass	123,158	109,637					10,995	2,526		
170	Perth Amboy, N. J	270,592	263,062			3,490	4,040				
171	Portsmouth, Va	8,545				2,192		6,353			
172	Pittsfield, Mass	123,295	122,878			417					
173	Lima, Ohio	136,732	134,698			2,034					
174	Superior, Wis										
175	West Hoboken, N. J										
176	Springfield, Mo	4,996				668		4,328			
177	Everett, Mass	142,059	125,599					16,460			
178	Dubuque, Iowa	88,498	87,084			839	575				
179	Hamilton, Ohio	374,666	73,830	91,731	$209,105						
180	Stockton, Calif	21,243					21,243				
181	San Jose, Calif	61				61					
182	Kenosha, Wis	117,633	117,633								
183	Charleston, W. Va	10,224						10,224			
184	Jamestown, N. Y	258,350	137,034	107,419		5,528					8,369
185	Joliet, Ill	98,845	98,845								
186	Waco, Tex	233,592	233,024					22			546
187	Taunton, Mass	335,049	99,046	228,576				7,427			
188	Madison, Wis	132,701	121,174			931		10,596			
189	Columbia, S. C	237,078	232,811			357			3,910		
190	Brookline, Mass	135,748	131,116					4,632			
191	Lorain, Ohio	165,112	154,474					10,638			
192	Auburn, N. Y	128,427	120,250					3,206		4,971	
193	Quincy, Ill	124,627	123,844			783					
194	Williamsport, Pa	10,999				10,999					
195	Aurora, Ill	114,048	112,466			442		1,140			
196	Council Bluffs, Iowa	156,475	155,849			626					
197	New Rochelle, N. Y	2,080					2,080				
198	Waterloo, Iowa	99,292	99,292								
199	Battle Creek, Mich	100,440	99,665			775					
200	Austin, Tex	376,128	151,503	216,558		1,042		6,932	93		
201	Poughkeepsie, N. Y	105,773	105,773								
202	Stamford, Conn										
203	East Chicago, Ind										
204	Amsterdam, N. Y	96,537	96,537								
205	Oshkosh, Wis	92,166	90,241					1,925			
206	Danville, Ill										
207	Easton, Pa	3,016				3,016					
208	Orange, N. J	96,843	96,843								
209	Wilmington, N. C	78,264	74,672			2,742			850		
210	Ogden, Utah	128,403	116,571			74		11,758			
211	Norristown, Pa	930				930					
212	Watertown, N. Y	106,317	106,317								
213	Waltham, Mass	127,649	112,079			76		15,494			
214	La Crosse, Wis	61,711	61,708			3					
215	Green Bay, Wis	390				390					
216	Muskogee, Okla	152,212	143,065		3,041			6,106			
217	Lynchburg, Va	103,878	94,311			9,144			423		
218	Joplin, Mo	48,632		41,730		820		6,082			
219	Newport, R. I	1,596				218		1,378			
220	Colorado Springs, Colo	174,885	153,307			670		20,908			
221	Zanesville, Ohio	117,979	100,626			4,362		12,991			
222	Newport, Ky	90,177	82,473			203					7,501
223	Everett, Wash	177,972	175,356			1,178	1,438				
224	Newark, Ohio	68,633	53,003			595		15,035			
225	Bellingham, Wash	81,147	67,742					13,405			
226	Jackson, Miss	93,343	91,914			73		1,356			
227	Boise, Idaho	7,966				297		7,669			

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.											
			Total.	Legislative branch.			Executive branch.							
							Chief executive.		Financial.					
				Council or board of aldermen.	Clerk of council.	Legislative investigations.	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	$753,878,806	$76,977,390	$1,830,034	$592,641	$32,598	$1,116,768	$2,428,935	$3,665,152	$282,027	$2,602,384	$5,403,170	$4,488,274	$1,887,298
	Group I	380,278,310	45,003,750	904,426	265,208	19,932	521,085	164,923	1,809,779	55,561	844,554	2,466,233	2,488,868	1,522,614
	Group II	107,104,959	11,615,729	280,277	92,760	.....	98,567	502,054	603,911	55,322	515,218	1,055,238	500,389	50,231
	Group III	132,267,648	10,118,631	263,676	107,600	12,412	199,229	675,608	605,472	65,182	534,686	985,828	708,366	150,751
	Group IV	73,555,706	5,562,554	188,465	59,146	158	157,579	586,799	351,868	62,826	412,171	514,587	387,083	116,803
	Group V	60,672,183	4,676,726	193,190	67,927	96	140,308	499,551	294,122	43,136	295,755	381,284	403,568	46,899
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.													
1	New York, N. Y	$155,553,965	$18,909,182	$195,448	$84,184	.....	$257,537	.....	$803,254	.....	$112,361	$591,327	$657,564	$633,408
2	Chicago, Ill	59,055,301	7,425,283	331,777	64,224	.....	43,612	$71,027	365,255	$7,153	263,752	470,830	699,224	83,869
3	Philadelphia, Pa	43,717,526	5,634,753	61,755	28,500	.....	74,201	.....	133,668	3,409	84,571	297,464	386,744	415,709
4	Detroit, Mich	19,911,432	1,945,854	57,837	16,830	$1,500	17,489	5,402	91,502	2,731	76,510	110,466	95,787	114,313
5	Cleveland, Ohio	15,984,681	1,662,987	36,616	14,288	.....	16,856	18,695	59,808	6,347	45,711	121,990	54,226	19,506
6	St. Louis, Mo	17,804,799	1,986,103	67,451	9,987	.....	18,992	.....	77,380	2,000	48,034	112,805	165,908	3,053
7	Boston, Mass	25,902,237	2,309,819	23,136	1,994	1,778	30,617	.....	49,898	.....	59,919	211,109	139,514	33,268
8	Baltimore, Md	10,401,593	961,718	45,393	3,200	.....	12,523	.....	22,767	8,240	16,182	120,652	114,994	5,366
9	Pittsburgh, Pa	17,262,633	2,413,554	58,496	32,762	9,092	39,604	37,062	82,229	15,181	93,738	256,878	63,472	214,122
10	Los Angeles, Calif	14,684,143	1,754,497	26,517	9,239	7,562	9,654	32,737	124,018	10,500	43,776	172,712	111,435	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.													
11	San Francisco, Calif	$12,126,813	$1,618,803	$81,828	$28,200	.....	$25,223	.....	$39,279	$7,291	$33,952	$111,906	$99,263	.....
12	Buffalo, N. Y	15,545,135	1,403,361	.....	.....	.....	.....	$155,763	60,832	.....	60,555	122,891	61,338	$5,194
13	Milwaukee, Wis	10,648,188	995,344	52,528	11,511	.....	10,332	27,033	60,227	49	32,669	59,990	37,524	2,480
14	Washington, D. C	12,337,734	856,595	.....	.....	.....	.....	35,904	41,748	.....	11,799	124,267	57,924	2,493
15	Newark, N. J	11,957,139	1,156,671	.....	.....	.....	.....	140,504	24,463	4,135	26,147	123,986	90,699	6,900
16	Cincinnati, Ohio	9,999,407	1,389,023	42,940	28,766	.....	19,583	18,363	68,821	6,475	37,754	167,347	39,956	8,159
17	New Orleans, La	5,240,132	691,644	.....	.....	.....	.....	85,155	35,249	.....	18,360	41,000	37,695	21,699
18	Minneapolis, Minn	8,698,741	853,636	58,324	4,000	.....	9,481	14,400	56,818	932	74,982	63,906	1,282	14
19	Kansas City, Mo	7,784,588	1,346,975	10,396	14,883	.....	12,269	14,466	103,954	16,795	70,204	148,701	65,334	2,242
20	Seattle, Wash	8,028,334	1,171,821	28,463	5,400	.....	10,924	10,466	101,516	19,645	137,026	77,386	4,871	825
21	Indianapolis, Ind	[1] 4,738,748	131,856	5,798	.....	.....	10,755	.....	11,004	.....	11,770	13,858	4,503	225
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.													
22	Jersey City, N. J	[2] $7,921,598	$993,097	.....	.....	.....	.....	$114,471	$33,412	$5,293	$13,042	$123,189	$55,406	$7,257
23	Rochester, N. Y	6,533,798	464,799	$28,063	$1,000	.....	$14,237	.....	30,786	1,200	38,844	31,175	12,552	4,722
24	Portland, Oreg	[3] 5,976,453	700,129	.....	.....	.....	.....	63,338	56,241	1,475	31,814	46,539	44,194	1,159
25	Denver, Colo	5,491,232	705,668	13,070	.....	.....	12,408	.....	25,080	.....	64,267	57,098	40,370	20,793
26	Providence, R. I	5,082,597	303,829	30,207	9,306	.....	10,731	.....	12,499	1,000	38,301	33,785	.....	.....
27	Louisville, Ky	3,858,520	273,421	2,856	5,175	.....	8,610	.....	11,476	4,439	7,865	30,650	19,939	43,154
28	Toledo, Ohio	3,649,675	287,713	11,304	10,322	.....	10,074	.....	10,069	3,735	5,272	27,825	26,325	3,367
29	St. Paul, Minn	4,716,587	274,183	.....	.....	.....	.....	38,816	24,239	3,262	22,743	2,000	228	2,159
30	Columbus, Ohio	3,665,101	304,618	6,988	10,162	$1,500	6,920	.....	20,092	3,597	12,797	21,583	23,594	6,513
31	Oakland, Calif	4,168,833	289,446	.....	.....	.....	.....	44,226	25,402	1,200	6,848	28,990	21,535	7,045
32	Atlanta, Ga	2,875,523	139,527	15,137	11,204	375	7,590	.....	13,947	150	1,085	26,577	20,148	1,026
33	Akron, Ohio	2,137,356	169,666	8,873	2,484	.....	6,039	.....	11,957	2,285	2,932	18,242	18,242	1,228
34	Omaha, Nebr	3,512,687	240,969	.....	.....	.....	.....	47,695	20,258	332	6,009	5,157	29,539	1,102
35	Worcester, Mass	4,058,684	177,573	6,920	2,734	5,222	10,283	.....	11,061	161	13,361	27,965	15,723	464
36	Birmingham, Ala	1,669,314	120,469	.....	.....	.....	.....	36,491	9,723	2,300	2,944	10,784	13,607	.....
37	Richmond, Va	2,594,115	255,992	2,065	6,445	.....	6,932	.....	16,095	2,469	15,894	17,823	22,412	476
38	Syracuse, N. Y	3,257,937	294,367	16,040	4,000	.....	8,676	.....	15,175	.....	25,485	21,692	5,537	2,262
39	New Haven, Conn	2,892,948	185,028	580	1,300	.....	7,048	.....	11,403	154	2,579	18,097	17,167	628
40	San Antonio, Tex	2,319,504	110,115	.....	.....	.....	.....	25,103	7,824	.....	1,287	20,939	13,089	.....
41	Dayton, Ohio	2,123,893	205,311	.....	.....	.....	.....	13,035	4,075	4,413	5,423	18,451	17,441	411
42	Memphis, Tenn	2,355,794	102,898	.....	.....	.....	.....	31,772	7,020	4,114	10,050	22,294	3,700	.....
43	Bridgeport, Conn	3,014,830	171,091	1,824	3,750	.....	7,690	.....	10,811	.....	4,038	35,048	13,346	1,283
44	Scranton, Pa	2,008,024	156,178	16,541	5,619	.....	8,192	.....	9,370	5,045	12,896	9,301	18,557	21,540
45	Grand Rapids, Mich	2,417,234	175,658	.....	.....	.....	.....	11,433	11,777	.....	18,347	14,665	9,823	.....
46	Paterson, N. J	2,080,360	100,423	5,100	900	.....	5,156	.....	5,223	.....	4,420	12,378	15,735	6,866
47	Hartford, Conn	3,199,789	205,154	5,288	1,603	.....	6,196	.....	6,013	220	8,792	21,689	15,817	30
48	Dallas, Tex	2,304,433	170,686	.....	.....	.....	.....	22,031	11,621	.....	9	20,562	11,641	.....
49	Youngstown, Ohio	1,780,185	168,694	6,689	4,327	.....	6,230	.....	8,284	1,944	4,209	18,253	15,543	2,737
50	Springfield, Mass	3,288,933	166,373	915	2,383	691	11,625	.....	11,534	.....	12,008	25,467	20,521	1,636
51	Houston, Tex	1,788,197	121,498	.....	.....	.....	.....	21,521	10,092	2,000	2,809	18,916	11,862	84
52	Des Moines, Iowa	2,576,316	127,692	.....	.....	.....	.....	23,843	10,571	1,186	2,093	2,302	4,395	.....
53	Fall River, Mass	2,235,000	115,081	8,312	1,549	.....	5,521	.....	7,242	370	6,736	19,869	11,197	732
54	New Bedford, Mass	2,561,564	157,136	2,139	4,399	4,624	10,403	.....	8,492	.....	20,492	21,318	.....	837
55	Nashville, Tenn	1,544,706	94,366	.....	.....	.....	.....	36,216	13,349	703	8,499	10,760	2,649	.....
56	Trenton, N. J	1,877,945	111,496	.....	.....	.....	.....	22,990	4,880	2,000	4,552	9,701	9,687	1,273
57	Salt Lake City, Utah	2,255,129	190,065	.....	.....	.....	.....	21,534	14,372	850	15,444	6,590	33,281	1,327
58	Camden, N. J	1,757,485	122,574	13,554	2,647	.....	6,450	.....	8,755	.....	8,823	23,259	14,897	291
59	Norfolk, Va	1,985,896	164,771	11,293	9,103	.....	653	.....	11,795	1,573	14,146	9,529	4,012	199
60	Albany, N. Y	2,285,727	238,223	19,195	2,600	.....	8,023	.....	12,936	.....	10,980	21,832	11,157	511
61	Lowell, Mass	2,105,440	146,490	.....	.....	.....	.....	22,304	8,537	995	6,641	21,447	12,909	.....
62	Cambridge, Mass	2,776,437	169,093	22,678	2,597	.....	10,186	.....	10,918	3,730	13,266	22,999	13,266	860
63	Reading, Pa	1,099,669	89,828	.....	.....	.....	.....	24,987	5,889	.....	7,809	9,147	11,069	6,692
64	Wilmington, Del	1,274,257	140,414	8,045	1,991	.....	3,356	.....	3,544	.....	5,196	10,971	15,185	55
65	Spokane, Wash	2,072,147	121,174	.....	.....	.....	.....	27,795	14,162	2,987	12,172	1,280	1,125	32
66	Fort Worth, Tex	1,115,796	95,655	.....	.....	.....	.....	26,007	7,471	.....	1,467	7,690	9,644	.....

[1] Departmental expenses of county government not included. For explanation, see p. 47.
[2] Includes 89 per cent of departmental expenses of county government. For explanation, see p. 47.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

I.—GENERAL GOVERNMENT—continued.

Executive branch—Continued.												Judicial branch.						City number.
Legal.		Other general executive offices and accounts.																
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	
$3,640,220	$894	$840,035	$1,925,373	$2,333,184	$658,148	$193,037	$274,587	$112,470	$37,429	$18,848	$899,865	$6,224,143	$447,957	$1,377,018	$11,716,101	$509,715	$2,391,890	
1,892,023	.....	152,985	379,605	1,436,858	422,395	41,710	25,190	71,293	14,168	1,096	449,617	4,684,957	233,133	941,862	9,036,613	382,057	1,708,108	
439,950	.....	83,082	391,226	319,628	117,263	13,929	143,598	3,433	11,187	1,894	113,263	485,107	142,085	276,261	2,000,654	107,777	571,832	
606,343	122	215,130	451,451	267,017	65,587	91,879	57,618	25,541	5,530	5,640	216,270	532,930	57,823	98,658	646,992	17,307	108,969	
387,729	772	186,710	358,683	191,873	36,220	34,804	28,457	6,681	3,097	5,191	51,622	284,658	3,400	30,574	5,957	506	1,581	
314,175	.....	202,128	344,408	117,808	16,683	10,715	19,724	5,522	3,447	5,027	69,093	236,491	11,516	29,663	25,885	2,068	1,400	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.																		
$800,186	.....	.....	.....	$948,184	$176,899	.....	.....	.....	.....	.....	$41,043	$2,652,925	.....	$477,939	$4,656,664	$86,073	$408,907	1
337,634	.....	.....	.....	191,199	106,749	.....	.....	$10,000	.....	$50	34,811	612,568	.....	107,836	1,181,911	92,259	503,511	2
206,462	.....	.....	$46,040	49,695	50,045	$35,029	$25,190	5,381	$5,718	.....	158,689	751,740	.....	101,712	871,401	67,852	192,604	3
73,091	.....	$67,825	12,126	49,818	25,574	.....	.....	7,698	70	436	1,800	41,375	$51,925	42,512	330,804	19,719	88,824	4
40,399	.....	.....	53,206	13,182	14,597	6,681	.....	21,971	.....	.....	29,657	197,001	308	60,151	279,658	6,457	32,222	5
83,235	.....	13,877	41,854	36,286	.....	.....	.....	21,716	.....	.....	80,687	19,497	83,394	46,578	405,304	29,273	124,782	6
66,812	.....	41,470	.....	71,274	1,830	.....	.....	4,477	7,030	300	17,594	224,006	.....	48,283	530,050	30,333	180,928	7
46,028	.....	.....	34,345	.....	.....	.....	.....	.....	1,048	220	16,804	61,852	.....	10,035	162,823	9,000	18,639	8
166,930	.....	.....	86,488	56,534	18,753	.....	.....	50	302	.....	35,674	53,275	33,680	46,816	370,731	32,986	86,061	9
71,246	.....	29,813	105,546	20,686	27,948	.....	.....	.....	.....	90	32,858	70,718	63,826	.....	247,267	8,105	71,630	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.																		
$42,536	.....	.....	$49,474	$93,599	$21,391	.....	.....	.....	$6,088	$70	.....	$48,441	$34,665	$14,560	$294,835	$23,146	$84,128	11
64,275	.....	$20,035	29,552	24,363	14,564	.....	$77,753	$2,914	3,083	500	$13,838	92,557	457	22,416	199,518	9,004	18,575	12
51,170	.....	.....	6,631	24,381	18,306	.....	16,605	54	.....	697	11,785	15,433	724	48,782	193,032	15,207	81,824	13
27,837	.....	.....	16,616	.....	.....	.....	.....	.....	.....	.....	52,730	49,113	24,167	51,075	246,190	10,244	.....	14
42,642	.....	38,999	157	52,063	.....	.....	2,100	398	.....	500	.....	38,052	.....	55,165	167,151	7,995	29,459	15
42,543	.....	.....	91,932	35,582	16,275	$13,929	4,609	67	.....	.....	.....	80,491	.....	52,350	212,014	6,897	58,627	16
24,084	.....	.....	22,090	23,502	5,318	.....	19,975	.....	1,411	82	2,204	55,141	.....	.....	140,873	12,254	75,664	17
26,856	.....	11,805	53,214	.....	17,560	.....	.....	.....	605	45	885	54,567	172	27,359	141,850	5,701	66,674	18
42,257	.....	.....	31,355	44,815	8,014	.....	.....	.....	.....	.....	6,124	27,913	54,941	3,146	212,690	11,610	108,233	19
59,434	.....	12,243	83,851	8,886	15,800	.....	22,556	.....	.....	.....	25,697	11,206	26,959	1,408	192,501	5,719	48,648	20
16,316	.....	.....	6,354	12,437	35	.....	.....	.....	.....	.....	.....	12,193	.....	.....	.....	.....	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.																		
$44,214	.....	$44,758	$3,749	.....	.....	.....	.....	$4,099	.....	$500	.....	$16,030	.....	$19,461	$224,331	$1,946	$27,779	22
25,863	.....	8,346	19,092	$24,108	$4,736	$13,787	.....	2,170	.....	500	$6,295	12,906	$24,211	400	.....	.....	.....	23
40,306	.....	10,201	7,628	13,475	5,031	.....	.....	.....	$3,489	.....	11,588	8,550	14,611	18,637	103,169	5,859	51,183	24
30,825	.....	2,640	27,002	.....	2,941	.....	.....	.....	.....	20	2,425	18,824	.....	.....	223,299	1,902	21,378	25
17,258	.....	6,313	10,263	47,496	.....	.....	$18,698	189	.....	.....	.....	2,010	.....	13,640	.....	.....	.....	26
23,708	.....	.....	15,175	12,934	.....	10,676	.....	.....	.....	1,000	.....	25,149	.....	.....	1,851	2,346	.....	27
17,014	.....	.....	16,500	7,866	5,347	5,644	.....	.....	.....	.....	7,860	35,180	.....	.....	.....	.....	.....	28
18,538	.....	8,294	2,200	12,417	10,166	6,784	.....	.....	.....	1,595	16,524	21,307	.....	.....	.....	.....	.....	29
16,779	.....	.....	13,875	7,242	4,290	5,265	.....	.....	.....	.....	.....	44,931	.....	.....	.....	.....	.....	30
14,713	.....	.....	14,657	5,476	9,084	5,476	.....	.....	518	340	2,500	12,449	.....	.....	.....	.....	.....	31
10,880	.....	.....	11,676	.....	.....	.....	.....	.....	.....	.....	.....	4,608	.....	.....	.....	.....	.....	32
8,508	.....	.....	11,034	18,402	2,394	2,615	.....	.....	.....	.....	2,648	7,869	5,754	.....	.....	.....	.....	33
17,448	.....	.....	21,657	.....	.....	.....	.....	6,966	.....	10	377	20,978	.....	.....	.....	.....	.....	34
8,555	.....	5,472	13,757	.....	654	.....	12,168	.....	.....	.....	2,132	.....	.....	.....	.....	.....	.....	35
12,265	.....	.....	9,481	.....	.....	.....	.....	.....	.....	.....	.....	5,866	.....	.....	.....	.....	.....	36
13,301	.....	.....	11,957	.....	.....	.....	.....	.....	323	40	37,546	6,264	.....	.....	54,483	3,295	.....	37
15,624	.....	5,253	10,450	12,376	3,183	10,238	.....	3,488	.....	.....	10,433	28,917	.....	.....	.....	.....	.....	38
5,158	.....	3,449	8,665	9,456	1,044	.....	.....	.....	.....	.....	2,827	37,346	.....	1,700	.....	.....	1,617	39
12,269	.....	2,316	8,923	.....	.....	.....	.....	.....	.....	30	.....	4,941	.....	.....	.....	.....	.....	40
13,337	.....	.....	9,151	7,416	4,797	5,349	2,666	364	.....	.....	29,973	35,376	.....	.....	.....	.....	.....	41
8,275	.....	3,250	.....	.....	1,194	.....	.....	.....	.....	.....	.....	9,249	.....	.....	1,200	.....	.....	42
9,227	.....	4,846	6,326	6,900	.....	.....	.....	.....	.....	.....	6,996	20,824	.....	1,200	.....	.....	.....	43
16,362	.....	.....	2,200	11,254	2,282	4,164	.....	215	766	30	.....	1,193	.....	.....	.....	.....	.....	44
7,816	$122	7,218	16,121	6,334	50	3,553	.....	.....	.....	.....	10,095	4,238	4,154	.....	12,689	.....	.....	45
7,908	.....	900	1,414	6,940	.....	3,700	.....	.....	.....	.....	.....	6,329	.....	6,568	.....	.....	.....	46
8,186	.....	3,206	11,373	21,501	.....	.....	6,902	20	.....	.....	1,331	18,420	9,093	798	.....	.....	542	47
12,163	.....	8,675	17,032	.....	.....	.....	.....	11	.....	.....	32,527	5,888	.....	.....	.....	.....	.....	48
9,779	.....	.....	11,199	5,503	1,313	3,475	.....	2,343	.....	.....	.....	28,206	.....	.....	.....	.....	.....	49
7,881	.....	9,234	.....	1,775	.....	.....	.....	14	.....	.....	.....	.....	.....	.....	.....	.....	.....	50
8,888	.....	.....	12,940	.....	1,177	.....	.....	.....	261	.....	4,837	6,003	.....	.....	.....	.....	.....	51
19,517	.....	.....	10,089	.....	342	.....	.....	.....	.....	60	.....	23,350	.....	.....	.....	.....	.....	52
3,884	.....	8,722	8,072	340	.....	.....	5,961	.....	.....	.....	400	.....	.....	.....	.....	.....	.....	53
3,271	.....	17,315	12,485	.....	336	.....	2,699	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	54
10,126	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,200	.....	.....	1,200	.....	.....	55
10,046	.....	7,784	.....	.....	.....	.....	.....	.....	.....	248	.....	7,079	.....	6,824	.....	.....	.....	56
15,032	.....	8,355	20,725	.....	.....	.....	.....	2,545	173	40	1,325	14,225	.....	.....	.....	.....	.....	57
7,616	.....	5,294	.....	.....	.....	.....	.....	908	.....	.....	.....	7,158	.....	6,783	.....	.....	.....	58
11,630	.....	.....	13,635	.....	1,173	.....	.....	443	.....	475	14,982	5,826	.....	1,204	24,770	1,959	5,540	59
6,794	.....	2,909	7,495	10,678	1,557	8,017	.....	1,335	.....	472	4,814	9,510	.....	17,303	.....	.....	930	60
4,959	.....	7,408	7,500	.....	535	.....	4,628	.....	.....	.....	1,806	.....	.....	.....	.....	.....	.....	61
7,592	.....	7,790	7,162	.....	343	3,136	3,896	386	.....	.....	3,023	.....	.....	.....	.....	.....	.....	62
8,088	.....	2,365	9,066	.....	.....	.....	.....	45	.....	280	.....	.....	.....	.....	.....	.....	.....	63
4,318	.....	2,280	7,799	17,128	.....	.....	.....	.....	.....	.....	1,006	4,910	.....	4,140	.....	.....	.....	64
17,352	.....	5,808	11,071	.....	1,618	.....	.....	.....	.....	.....	.....	3,511	.....	.....	.....	.....	.....	65
13,070	.....	4,729	10,855	.....	.....	.....	.....	.....	.....	.....	.....	4,310	.....	.....	.....	.....	.....	66

[3] Includes 93 per cent of departmental expenses of county government. For explanation, see p. 47.

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TABLE **11.**—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	I.—GENERAL GOVERNMENT—continued.			II.—PROTECTION TO PERSON AND PROPERTY.									
		Elections.	General government buildings.		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.		
			Care and maintenance.	Rent of leased buildings.				General conduct of department.	Water.			Total.	Buildings.	Plumbing.
	Grand total	$8,290,052	$9,910,183	$846,960	$158,051,102	$120,850	$80,917,027	$61,999,138	$2,541,803	$980,380	$2,284,070	$5,592,517	$2,123,518	$732,502
	Group I	5,404,004	6,050,918	611,975	77,780,649	88,181	44,699,180	25,387,560	199,133	645,641	1,665,338	3,214,028	1,341,281	218,260
	Group II	1,076,981	1,442,482	120,130	23,130,134	15,047	10,439,822	10,243,390	497,848	202,261	456,735	729,382	247,554	110,416
	Group III	1,037,221	1,255,669	46,124	29,073,274	2,852	13,590,967	13,247,097	630,623	98,179	145,519	827,090	296,810	186,070
	Group IV	419,763	663,450	23,341	15,709,706	12,387	6,895,217	7,333,171	591,244	15,262	7,691	445,202	133,580	106,840
	Group V	352,083	497,664	45,390	12,357,339	2,383	5,291,841	5,787,920	622,955	19,037	8,787	376,815	104,293	110,916
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.													
1	New York, N. Y	$1,796,426	$3,015,617	$513,236	$31,791,888	.....	$18,115,948	$10,434,072	$198,007	$556,143	$534,891	$1,472,091	$690,626	.....
2	Chicago, Ill	1,176,160	664,982	4,890	13,049,854	.....	7,993,966	3,568,543	.....	.....	370,492	474,586	125,630	$54,576
3	Philadelphia, Pa	927,270	623,542	30,362	8,838,850	.....	5,802,734	2,145,710	.....	47,354	294,638	254,434	82,956	.....
4	Detroit, Mich	322,838	210,250	8,802	4,463,564	.....	2,639,264	1,541,877	.....	.....	95,774	167,889	58,542	35,231
5	Cleveland, Ohio	158,204	355,250	.....	2,525,277	.....	1,368,697	997,877	.....	.....	55,228	86,171	28,822	18,658
6	St. Louis, Mo	263,582	218,927	11,501	4,139,294	$11,348	2,410,960	1,344,761	.....	26,015	77,681	164,523	83,984	16,645
7	Boston, Mass	184,319	344,910	4,970	5,169,421	.....	2,768,949	2,023,357	.....	10,101	72,905	260,108	100,908	45,744
8	Baltimore, Md	138,497	113,110	.....	2,318,723	.....	1,252,429	962,885	.....	1,188	.....	88,796	39,289	22,179
9	Pittsburgh, Pa	149,098	352,562	20,978	3,063,581	76,833	1,278,454	1,339,153	.....	4,840	86,157	132,453	77,668	25,227
10	Los Angeles, Calif	287,610	151,768	17,236	2,420,197	.....	1,067,779	1,029,325	1,126	.....	77,572	112,977	52,856	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.													
11	San Francisco, Calif	$244,795	$229,431	$4,702	$3,502,510	.....	$1,538,764	$1,531,818	$171,305	.....	$70,807	$89,089	$16,698	$12,098
12	Buffalo, N. Y	167,785	156,819	18,780	3,578,271	.....	1,566,912	1,602,206	88,150	$110,864	54,315	88,709	26,995	24,602
13	Milwaukee, Wis	88,873	116,226	11,271	1,885,683	$908	811,490	888,593	4,020	.....	36,562	76,202	29,397	.....
14	Washington, D. C	.....	85,874	18,614	2,383,222	.....	1,237,275	865,756	.....	33,574	47,179	77,706	31,589	20,785
15	Newark, N. J	125,369	176,187	3,600	2,538,124	.....	1,345,209	1,030,088	.....	.....	36,302	96,929	29,177	10,373
16	Cincinnati, Ohio	169,631	144,621	21,291	2,046,657	.....	1,054,361	865,952	.....	9,411	37,419	55,606	29,631	6,125
17	New Orleans, La	803	69,085	.....	1,245,133	.....	518,394	596,159	.....	.....	54,999	43,673	18,107	9,646
18	Minneapolis, Minn	58,761	103,443	.....	1,562,382	.....	538,698	852,254	.....	48,412	40,439	61,011	23,852	9,238
19	Kansas City, Mo	141,960	188,673	6,006	1,393,454	.....	637,876	620,068	.....	.....	54,856	54,772	11,584	8,437
20	Seattle, Wash	79,004	145,515	35,872	1,717,856	.....	616,244	894,225	72,400	.....	23,857	62,886	18,422	6,412
21	Indianapolis, Ind	.....	26,608	.....	1,276,842	14,139	574,599	496,271	161,973	.....	.....	22,799	12,102	2,700
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.													
22	Jersey City, N. J	$134,569	$118,391	$1,200	$1,946,313	.....	$1,173,483	$682,696	.....	$11,288	$29,014	$39,901	$15,979	$12,475
23	Rochester, N. Y	85,023	70,583	4,200	1,303,264	.....	601,679	647,541	.....	.....	.....	26,905	8,214	8,478
24	Portland, Oreg	63,717	96,065	1,860	1,158,689	.....	457,131	565,183	.....	31,052	21,992	35,816	12,356	6,915
25	Denver, Colo	85,201	56,125	.....	820,086	.....	337,430	344,764	$79,976	.....	27,410	29,216	6,747	5,559
26	Providence, R. I	18,794	33,339	.....	1,216,508	.....	623,024	514,845	20,000	.....	15,040	30,073	11,784	10,447
27	Louisville, Ky	2,893	43,525	.....	944,019	.....	473,873	441,743	.....	.....	.....	24,114	7,970	2,644
28	Toledo, Ohio	58,319	4,578	21,112	782,952	.....	411,293	346,241	.....	.....	.....	23,497	13,026	.....
29	St. Paul, Minn	51,634	31,277	.....	1,143,587	.....	391,468	630,253	53,200	16,712	.....	18,520	4,842	3,110
30	Columbus, Ohio	69,146	23,844	5,500	742,908	.....	308,363	409,417	.....	.....	.....	21,089	15,488	.....
31	Oakland, Calif	31,873	57,114	.....	862,204	.....	342,733	374,839	44,455	.....	.....	30,421	12,272	6,223
32	Atlanta, Ga	2,655	12,469	.....	677,322	.....	351,899	285,882	.....	12,830	.....	24,979	8,089	11,607
33	Akron, Ohio	28,142	10,018	.....	366,826	.....	156,458	189,416	.....	.....	.....	13,290	7,740	2,086
34	Omaha, Nebr	24,952	38,489	.....	917,727	.....	267,668	441,361	150,236	.....	.....	43,909	17,482	6,660
35	Worcester, Mass	16,883	24,058	.....	734,150	.....	392,077	314,168	.....	2,312	.....	20,072	2,980	4,697
36	Birmingham, Ala	3,167	13,841	.....	407,277	.....	162,385	168,519	38,842	.....	.....	19,220	6,558	6,613
37	Richmond, Va	8,144	29,428	600	637,002	.....	313,679	278,824	.....	10,837	.....	24,234	13,262	3,365
38	Syracuse, N Y	52,017	43,521	.....	665,813	.....	312,838	334,176	.....	.....	.....	11,450	5,371	3,221
39	New Haven, Conn	20,923	33,887	.....	671,317	.....	358,469	279,562	644	.....	17,126	14,287	6,323	2,006
40	San Antonio, Tex	2,611	10,078	705	598,266	.....	295,401	244,896	36,480	.....	.....	13,038	2,395	5,644
41	Dayton, Ohio	18,892	11,165	3,576	442,467	.....	202,562	207,893	.....	.....	.....	18,501	9,906	5,487
42	Memphis, Tenn	.....	780	.....	575,607	.....	251,550	296,196	.....	.....	.....	18,571	6,303	2,706
43	Bridgeport, Conn	13,859	23,123	.....	880,929	.....	412,686	423,225	2,433	.....	20,509	15,172	9,887	2,000
44	Scranton, Pa	.....	10,651	.....	484,143	$600	179,412	256,544	23,257	.....	.....	11,492	4,080	2,144
45	Grand Rapids, Mich	16,801	20,422	.....	482,318	.....	177,629	286,458	345	975	.....	15,259	6,444	2,775
46	Paterson, N. J	.....	10,886	.....	541,959	.....	224,822	260,465	45,467	.....	.....	6,603	2,403	3,200
47	Hartford, Conn	23,194	34,940	.....	650,938	.....	315,313	303,111	3,276	.....	14,428	12,702	4,850	4,166
48	Dallas, Tex	3,604	24,922	.....	534,948	.....	220,695	238,233	45,750	1,400	.....	15,122	5,812	3,661
49	Youngstown, Ohio	18,667	19,993	.....	372,665	.....	199,536	158,498	.....	.....	.....	12,914	2,601	5,005
50	Springfield, Mass	17,483	43,206	.....	635,394	.....	283,557	320,966	.....	1,858	.....	28,988	10,667	4,900
51	Houston, Tex	5,253	14,855	.....	441,396	.....	186,736	219,177	.....	.....	.....	10,515	1,800	4,343
52	Des Moines, Iowa	14,633	15,311	.....	502,201	.....	197,704	211,813	72,282	.....	.....	10,442	1,407	2,612
53	Fall River, Mass	12,015	13,859	.....	476,634	.....	253,247	208,701	.....	1,680	.....	9,489	1,299	2,158
54	New Bedford, Mass	13,668	34,658	.....	537,983	.....	291,782	219,517	.....	4,096	.....	21,623	4,373	3,323
55	Nashville, Tenn	.....	7,664	.....	388,397	.....	184,131	181,051	.....	.....	.....	11,490	3,946	2,353
56	Trenton, N. J	2,520	21,912	.....	461,072	.....	224,642	198,371	.....	.....	.....	6,900	3,102	2,025
57	Salt Lake City, Utah	4,843	29,404	.....	302,308	.....	163,054	122,410	.....	.....	.....	13,203	3,004	4,104
58	Camden, N. J	1,038	15,101	.....	483,041	.....	270,866	181,320	.....	.....	.....	17,695	7,637	3,180
59	Norfolk, Va	1,924	18,536	371	568,072	2,252	309,910	221,352	980	167	.....	17,431	3,087	3,847
60	Albany, N. Y	48,459	23,716	7,000	576,258	.....	272,006	283,921	.....	.....	.....	18,121	10,141	4,673
61	Lowell, Mass	20,402	26,419	.....	469,384	.....	213,675	234,220	.....	1,823	.....	15,810	2,300	4,422
62	Cambridge, Mass	18,804	16,461	.....	505,864	.....	249,603	211,945	.....	1,149	.....	15,661	3,010	2,369
63	Reading, Pa	.....	4,391	.....	209,431	.....	124,191	70,212	.....	.....	.....	11,590	1,876	2,465
64	Wilmington, Del	18,600	31,890	.....	277,928	.....	183,904	84,231	.....	.....	.....	6,520	3,119	1,823
65	Spokane, Wash	358	21,903	.....	385,058	.....	137,441	212,055	13,000	.....	.....	12,699	2,062	2,686
66	Fort Worth, Tex	1,541	8,871	.....	290,649	.....	128,962	140,886	.....	.....	.....	8,546	2,816	1,893

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.											III.—CONSERVATION OF HEALTH.						City number.
Inspection service—Continued.				Other protection to person and property.										Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals	Other treatment of communicable diseases.	
$694,020	$774,932	$178,492	$1,089,053	$3,615,317	$1,205,134	$339,968	$275,208	$55,946	$113,868	$1,625,193	$20,208,615	$3,436,629	$433,752	$5,145,280	$4,427,51[illegible]	$2,271,364	
274,388	347,538	133,114	899,447	1,881,588	699,214	219,722	74,714	29,903	27,668	831,267	9,562,074	1,798,306	199,973	2,360,525	2,323,685	753,285	
153,178	82,690	18,577	116,967	545,649	179,373	41,142	47,150	8,339	31,858	237,787	3,445,980	311,101	77,274	1,363,313	707,97[illegible]	355,539	
116,901	168,501	17,032	41,776	530,947	160,079	54,506	70,441	8,053	40,365	197,503	3,663,314	564,399	87,669	924,713	756,078	419,987	
82,176	90,036	8,934	23,636	409,532	96,066	12,406	39,076	5,407	6,382	250,195	1,961,914	396,760	43,174	282,403	370,501	407,755	
67,377	86,167	835	7,227	247,601	70,402	12,192	43,827	5,144	7,595	108,441	1,575,333	366,063	25,662	214,326	269,267	324,798	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.																	
$57,542	.....	$29,150	$694,773	$480,736	.....	$181,354	.....	$5,908	.....	$293,474	$3,273,343	$1,154,706	$58,417	$273,885	$947,929	$204,997	1
31,617	$144,509	34,991	83,263	642,267	$230,456	198	$27,500	19,326	$18,704	346,083	1,980,895	225,886	32,499	1,026,933	342,197	25,264	2
87,546	.....	24,484	59,448	293,980	242,477	22,395	.....	110	.....	28,998	860,538	86,023	13,900	5,414	512,356	47,540	3
8,874	48,067	7,576	9,599	18,760	.....	.....	5,681	837	1,620	10,622	704,994	67,523	16,308	69,993	244,686	111,726	4
2,881	35,390	.....	420	17,304	.....	5,274	.....	.....	6,024	6,006	618,838	34,621	5,581	355,559	43,520	9,623	5
15,431	17,246	31,212	5	104,006	87,308	1	7,004	.....	.....	9,693	375,564	24,022	4,978	129,113	48,629	96,337	6
26,171	79,018	.....	8,267	34,001	.....	.....	2,908	2,822	.....	28,271	614,695	83,966	44,124	325,344	11,199	4,594	7
12,295	4,083	.....	10,950	13,425	.....	8,500	.....	.....	.....	4,925	255,615	52,140	7,589	34,790	33,254	78,685	8
23,855	.....	5,701	2	145,691	95,710	2,000	14,464	.....	1,320	32,197	561,740	32,619	8,691	125,934	85,877	93,658	9
8,176	19,225	.....	32,720	121,418	43,263	.....	17,157	.....	.....	70,998	315,942	36,800	7,895	13,560	54,038	80,861	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.																	
$18,509	$24,301	$1,835	$15,648	$100,727	$71,978	.....	$10,000	.....	.....	$18,749	$543,091	$36,584	$4,865	$210,178	$199,576	$27,816	11
16,127	.....	3,747	17,238	67,115	.....	$17,653	1,014	.....	$4,854	43,594	713,932	71,929	3,328	256,174	175,167	105,334	12
13,083	7,560	.....	26,162	67,908	41,029	.....	1,800	$4,972	3,640	16,467	425,573	24,964	12,582	217,491	59,750	29,032	13
25,332	.....	.....	.....	121,732	66,366	.....	5,334	1,331	.....	48,701	231,904	30,150	20,751	74,173	49,671	8,644	14
25,449	7,613	.....	24,317	29,596	.....	.....	4,500	.....	12,733	12,363	432,868	30,258	5,500	116,366	99,386	84,591	15
6,967	583	.....	12,300	23,908	.....	3,990	638	890	.....	18,390	306,018	17,844	3,722	196,517	38,984	.....	16
2,557	11,382	.....	1,981	31,908	.....	4,515	218	.....	758	26,417	137,067	13,586	17,341	2,000	22,903	36,419	17
780	15,258	.....	11,883	21,568	.....	4,460	.....	6	.....	17,102	208,916	16,697	3,857	130,800	13,259	2,740	18
12,859	8,913	6,897	6,082	25,882	.....	1,080	12,225	1,140	.....	11,437	124,687	15,877	3,130	38,923	16,831	20,558	19
24,874	7,080	6,098	.....	48,244	.....	5,484	8,320	.....	9,873	24,567	257,866	27,516	1,748	119,538	32,452	28,972	20
6,641	.....	.....	1,356	7,061	.....	3,960	3,101	.....	.....	.....	64,058	25,696	450	1,153	.....	11,433	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.																	
$6,348	.....	.....	$5,099	$9,931	.....	$3,840	.....	.....	$5,600	$491	$371,422	$43,942	$16,517	$124,425	$94,934	$26,637	22
8,641	.....	.....	1,572	27,139	$7,584	6,720	.....	$1,484	.....	11,351	104,054	16,989	5,919	5,477	29,390	14,158	23
3,897	$9,760	.....	2,888	47,515	.....	12,983	.....	.....	6,734	27,798	72,090	21,299	900	5,508	13,029	5,337	24
2,782	6,122	$6,000	2,006	1,290	.....	.....	$939	.....	.....	351	95,130	27,341	1,300	.....	38,631	5,071	25
4,450	.....	1,290	2,102	13,526	.....	500	8,416	.....	.....	4,610	198,325	14,453	10,127	42,960	87,407	8,819	26
2,615	2,770	.....	8,115	4,289	.....	2	3,403	143	.....	741	140,930	6,715	801	107,739	4,152	.....	27
.....	10,471	.....	.....	1,921	.....	.....	.....	.....	1,921	.....	90,131	10,350	.....	.....	41,383	14,374	28
.....	7,868	.....	2,700	33,434	28,777	1,200	1,661	.....	1,796	.....	73,333	9,087	2,976	16,186	13,864	3,092	29
3,330	.....	.....	2,271	4,039	.....	.....	.....	345	2,392	1,302	64,537	11,123	.....	7,965	.....	11,087	30
.....	11,926	.....	.....	69,756	33,264	.....	6,000	36	.....	30,456	94,623	10,149	5,662	.....	.....	21,306	31
1,233	4,050	.....	.....	1,732	.....	.....	1,254	.....	.....	478	111,671	13,079	.....	65,112	10,250	7,619	32
.....	3,464	.....	.....	7,662	2,664	875	276	.....	847	3,000	82,146	13,844	.....	941	27,[illegible]83	13,396	33
6,456	8,331	4,980	.....	14,553	.....	.....	3,984	.....	.....	10,569	87,659	22,971	.....	.....	26,275	9,401	34
6,101	4,494	.....	1,800	5,521	.....	.....	605	.....	.....	4,916	125,385	12,039	2,301	52,144	45,494	2,470	35
1,240	4,809	.....	.....	18,311	.....	.....	6,857	.....	2,749	8,705	22,758	5,286	1,140	.....	1,671	3,300	36
847	6,760	.....	.....	9,428	.....	500	4,418	113	3,397	1,000	103,769	15,794	1,684	28,866	1,102	29,554	37
2,771	.....	87	.....	7,349	.....	2,644	.....	3,587	250	868	98,395	14,780	3,000	4,582	30,058	20,777	38
2,927	1,531	100	1,400	1,229	.....	.....	1,210	15	.....	4	60,908	11,083	7,564	8,233	6,444	5,563	39
1,538	3,461	.....	.....	8,451	.....	106	6,391	.....	.....	1,954	45,953	11,140	1,350	6,348	2,649	3,521	40
1,320	1,788	.....	.....	13,511	2,104	1,200	.....	150	893	9,164	39,494	8,564	900	.....	10,925	.....	41
1,124	4,995	1,366	2,077	9,290	.....	.....	1,131	.....	.....	8,159	72,104	8,629	.....	33,216	.....	15,235	42
3,285	.....	.....	.....	6,904	.....	.....	2,800	.....	.....	4,104	123,493	19,485	2,035	14,573	7,273	20,015	43
1,651	.....	2,669	948	12,838	6,057	.....	2,123	39	.....	4,619	37,743	5,505	.....	.....	14,764	4,782	44
1,343	4,697	.....	.....	1,652	.....	.....	1,538	114	.....	.....	76,088	9,796	.....	33,244	8,291	3,995	45
1,000	.....	.....	.....	4,602	.....	80	2,522	1,000	.....	1,000	59,459	14,289	500	23,058	11,072	972	46
3,686	.....	.....	.....	2,108	.....	.....	1,966	.....	.....	142	101,853	13,473	1,958	8,218	60,200	3,351	47
1,792	3,857	.....	.....	13,748	8,124	775	1,422	.....	456	2,971	52,762	11,445	2,441	15,183	6,978	1,276	48
820	4,488	.....	.....	1,717	.....	763	.....	.....	954	.....	57,558	3,835	.....	.....	.....	44,787	49
5,106	6,719	.....	1,596	25	.....	.....	.....	.....	.....	25	71,876	5,067	1,594	26,548	18,162	3,624	50
372	4,000	.....	.....	24,968	14,435	400	1,104	.....	2,937	6,092	26,402	8,837	824	4,624	1,905	2,450	51
84	6,339	.....	.....	9,960	.....	.....	.....	240	.....	9,720	34,589	16,201	.....	.....	4,351	1,138	52
2,494	3,538	.....	.....	3,517	.....	.....	345	.....	.....	3,172	135,942	11,549	1,645	74,213	42,111	.....	53
3,545	10,032	.....	350	965	.....	.....	.....	.....	.....	965	123,177	15,963	2,806	67,566	5,951	17,021	54
1,844	1,548	540	1,259	11,725	.....	8,465	1,562	.....	1,500	198	45,643	9,882	.....	2,830	.....	16,925	55
1,773	.....	.....	.....	31,159	16,969	.....	2,483	.....	.....	11,707	64,962	7,396	1,470	28,105	13,716	3,947	56
1,774	4,321	.....	.....	3,641	.....	1,842	1,210	.....	.....	589	48,668	15,825	1,670	.....	.....	5,546	57
1,910	4,968	.....	.....	13,160	9,141	1,000	1,882	12	.....	1,125	57,727	8,158	.....	.....	26,053	15,059	58
5,490	5,007	.....	.....	15,980	5,723	2,800	1,594	241	.....	5,622	44,350	9,086	.....	1,200	9,134	9,537	59
3,307	.....	.....	.....	2,210	.....	1,676	.....	534	.....	.....	83,109	15,461	4,499	38,453	4,176	6,005	60
5,594	2,857	.....	637	3,856	.....	.....	5	.....	.....	3,851	38,196	11,928	1,020	11,016	453	8,958	61
6,163	2,628	.....	1,491	27,506	21,799	.....	.....	.....	551	5,156	104,665	11,789	886	57,523	10,441	10,104	62
2,157	5,092	.....	.....	3,438	3,438	.....	.....	.....	.....	.....	17,726	6,261	900	.....	.....	1,184	63
.....	.....	.....	1,578	3,273	.....	2,733	.....	.....	540	.....	20,196	6,058	.....	5,000	.....	6,433	64
2,204	3,860	.....	1,887	9,863	.....	3,402	.....	.....	5,861	600	55,122	8,113	1,280	.....	18,273	12,161	65
1,887	1,950	.....	.....	12,255	.....	.....	1,340	.....	987	9,928	27,191	10,340	.....	3,657	7,233	.....	66

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	III.—CONSERVATION OF HEALTH—contd.				IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.		
		Conservation of child life.		Food regulation and inspection.		Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.								
	Grand total	$1,849,624	$908,742	$921,285	$814,429	$61,290,630	$9,035,454	$49,349,576	$344,563	$2,561,037	$72,485,779	$1,530,790	$27,090,799
	Group I	705,239	711,902	486,522	222,637	31,358,183	3,838,668	26,390,505	104,381	1,024,629	32,388,905	682,515	12,512,514
	Group II	317,311	52,286	84,279	176,898	8,445,504	1,492,903	6,452,226	50,605	449,770	11,139,770	227,872	4,168,059
	Group III	437,109	63,614	187,231	222,514	11,067,941	1,660,869	8,666,267	106,015	634,790	14,248,259	250,143	5,023,781
	Group IV	219,680	54,030	87,269	100,342	5,822,625	977,510	4,546,324	50,586	248,205	7,672,869	178,318	2,825,835
	Group V	170,285	26,910	75,984	92,038	4,596,377	1,065,504	3,294,254	32,976	203,643	7,035,976	191,942	2,560,610
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
1	New York, N. Y	$3,500	$398,958	$205,546	$25,405	$12,394,575	$1,138,022	$11,050,778	.....	$205,775	$12,092,927	$235,044	$5,231,891
2	Chicago, Ill	135,915	64,604	64,266	63,331	4,782,358	1,068,471	3,507,349	$3,600	202,938	3,879,779	63,839	1,245,636
3	Philadelphia, Pa	88,525	70,763	36,017	.....	4,402,693	188,199	4,101,164	5,280	108,050	3,870,645	103,329	1,176,512
4	Detroit, Mich	114,249	35,511	31,664	13,334	1,764,727	141,636	1,561,255	.....	61,836	1,429,368	48,193	561,484
5	Cleveland, Ohio	67,600	55,614	23,360	23,360	1,382,187	85,920	1,186,313	.....	109,954	1,618,067	.....	402,321
6	St. Louis, Mo	46,365	.....	20,908	5,212	1,249,859	262,915	886,810	9,931	90,203	1,832,658	62,755	560,571
7	Boston, Mass	67,824	25,977	32,625	18,952	2,390,910	555,657	1,732,536	27,011	75,706	2,081,069	83,095	662,809
8	Baltimore, Md	12,412	.....	20,588	16,166	1,141,725	272,408	790,162	13,402	65,753	1,544,885	16,518	332,371
9	Pittsburgh, Pa	111,820	37,192	31,768	34,181	1,308,884	88,340	1,102,354	36,730	81,460	2,130,581	45,379	1,147,871
10	Los Angeles, Calif	57,029	23,283	19,780	22,696	540,265	37,100	471,784	8,427	22,954	1,908,926	24,363	1,191,048
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
11	San Francisco, Calif	$25,448	$2,047	$8,678	$27,899	$626,658	$189,521	$426,695	$3,181	$7,261	$841,679	.....	$312,031
12	Buffalo, N. Y	63,157	9,516	11,424	17,903	1,145,006	63,592	1,023,948	1,252	56,214	2,030,016	$26,067	626,425
13	Milwaukee, Wis	39,529	18,097	7,700	16,428	1,196,342	184,241	899,886	491	111,724	1,315,850	21,582	303,358
14	Washington, D. C	22,118	.....	11,153	15,244	1,273,685	215,182	1,015,945	16,771	25,787	1,397,517	77,870	624,488
15	Newark, N. J	53,996	16,669	7,456	18,646	974,630	111,084	767,036	5,678	90,832	881,199	3,838	474,630
16	Cincinnati, Ohio	25,554	.....	7,400	15,997	464,229	52,836	361,741	11,728	37,924	1,076,943	.....	411,979
17	New Orleans, La	5,161	3,100	.....	36,557	947,032	460,844	462,104	.....	24,084	535,301	.....	150,613
18	Minneapolis, Minn	30,034	.....	3,514	8,015	453,993	64,648	360,397	.....	28,948	977,436	39,560	229,724
19	Kansas City, Mo	4,274	.....	17,172	7,922	352,339	53,990	278,212	754	19,383	860,716	7,846	485,029
20	Seattle, Wash	31,471	2,857	7,082	6,230	641,500	80,558	524,216	8,190	28,536	793,896	48,459	421,635
21	Indianapolis, Ind	16,569	.....	2,700	6,057	370,090	16,407	332,046	2,560	19,077	429,217	2,650	128,147
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
22	Jersey City, N. J	$36,937	$13,060	$13,170	$1,800	$462,406	$27,840	$386,482	.....	$48,084	$615,528	.....	$373,113
23	Rochester, N. Y	15,696	9,836	4,712	1,877	806,024	74,274	716,428	$4,548	10,774	767,446	$23,199	92,355
24	Portland, Oreg	3,951	.....	15,346	6,720	271,660	20,689	236,236	9,371	5,364	1,082,305	6,118	193,846
25	Denver, Colo	4,812	.....	5,435	12,540	216,281	41,571	144,327	3,847	26,536	628,741	16,529	280,842
26	Providence, R. I	15,204	5,796	12,159	1,400	455,989	224,952	203,098	12,196	15,743	754,857	.....	379,990
27	Louisville, Ky	4,599	2,000	3,927	10,997	318,257	13,681	287,795	63	16,718	337,655	6,300	121,745
28	Toledo, Ohio	9,392	.....	7,316	7,316	278,197	19,571	251,136	4,340	3,150	493,303	.....	288,917
29	St. Paul, Minn	17,216	.....	6,647	4,265	325,649	70,756	214,384	4,368	36,141	735,004	8,640	179,628
30	Columbus, Ohio	7,993	3,000	6,000	17,369	484,557	73,074	389,772	5,664	16,047	332,895	.....	50,577
31	Oakland, Calif	19,171	.....	10,557	27,778	194,671	22,367	157,592	.....	14,712	322,468	23,519	103,201
32	Atlanta, Ga	2,875	.....	4,860	7,876	379,116	27,488	347,615	.....	4,013	288,267	6,054	118,983
33	Akron, Ohio	22,292	.....	3,790	.....	196,634	84,952	102,977	1,250	7,455	228,567	.....	121,310
34	Omaha, Nebr	21,222	.....	2,750	5,040	171,719	29,805	124,931	.....	16,983	363,842	.....	133,638
35	Worcester, Mass	4,771	928	2,750	2,488	264,344	122,357	140,915	.....	1,072	587,179	17,722	174,888
36	Birmingham, Ala	.....	.....	.....	11,361	194,144	26,252	89,431	.....	78,461	120,974	2,778	48,623
37	Richmond, Va	12,972	5,985	4,970	2,842	256,231	12,787	220,864	.....	22,580	198,576	.....	102,579
38	Syracuse, N. Y	17,083	.....	4,000	4,115	398,642	32,291	355,474	3,706	7,171	323,631	.....	112,824
39	New Haven, Conn	14,837	.....	4,834	2,350	168,286	19,055	137,645	12	11,574	265,583	4,702	78,273
40	San Antonio, Tex	2,947	.....	4,824	13,174	306,095	30,565	257,277	1,942	16,311	234,230	2,640	150,201
41	Dayton, Ohio	8,224	.....	1,980	8,901	182,391	22,810	150,042	2,740	6,799	192,315	7,222	42,887
42	Memphis, Tenn	.....	.....	13,460	1,564	158,061	11,355	132,279	.....	14,427	343,285	15,858	113,643
43	Bridgeport, Conn	53,273	1,469	2,100	3,270	240,488	20,753	206,921	.....	12,814	255,704	.....	86,694
44	Scranton, Pa	7,905	.....	1,499	3,288	140,675	11,968	122,673	5,134	900	254,274	.....	161,341
45	Grand Rapids, Mich	10,755	3,391	6,616	.....	115,670	20,258	90,380	8	5,024	166,219	4,715	54,813
46	Paterson, N. J	3,221	4,299	.....	2,048	162,078	17,231	131,225	3,422	10,200	149,302	.....	48,488
47	Hartford, Conn	5,323	.....	3,400	5,930	317,476	30,807	268,044	8,821	9,804	289,318	.....	91,678
48	Dallas, Tex	.....	4,788	4,960	5,691	306,642	13,854	276,439	2,755	13,594	193,966	4,360	73,022
49	Youngstown, Ohio	4,826	.....	.....	4,110	78,008	11,478	54,743	.....	11,787	137,087	.....	54,184
50	Springfield, Mass	11,480	.....	3,901	1,500	326,079	31,081	280,552	5,563	8,883	421,496	.....	135,010
51	Houston, Tex	3,600	186	1,976	2,000	181,357	55,662	118,595	.....	7,100	205,781	9,064	87,799
52	Des Moines, Iowa	9,702	.....	797	2,400	165,116	38,751	101,347	9,132	15,886	302,810	6,412	88,921
53	Fall River, Mass	2,309	.....	1,737	2,378	124,043	16,286	102,448	2,931	2,378	262,146	15,798	97,945
54	New Bedford, Mass	10,935	.....	1,703	1,232	261,479	73,739	183,822	.....	3,918	315,684	16,020	125,407
55	Nashville, Tenn	6,200	4,309	1,297	4,200	127,851	7,182	116,326	.....	4,343	211,457	2,500	88,719
56	Trenton, N. J	6,895	.....	1,808	1,625	175,234	18,011	152,195	.....	5,028	144,557	5,344	40,449
57	Salt Lake City, Utah	9,280	3,517	3,335	9,495	162,879	17,792	133,013	3,515	8,559	207,866	7,485	69,896
58	Camden, N. J	6,897	.....	.....	1,560	100,630	10,867	88,095	.....	1,668	170,092	15,472	49,635
59	Norfolk, Va	8,854	1,050	2,153	3,336	295,332	76,403	208,166	.....	10,763	130,560	.....	55,287
60	Albany, N. Y	10,297	.....	2,982	1,236	201,107	17,710	144,121	.....	39,276	163,202	.....	32,152
61	Lowell, Mass	800	.....	2,792	1,229	190,888	15,965	164,532	7,153	3,238	278,791	6,071	80,523
62	Cambridge, Mass	8,177	.....	2,970	2,775	333,477	63,359	264,756	.....	5,362	222,532	7,771	62,076
63	Reading, Pa	6,006	.....	.....	3,375	118,646	43,409	71,990	.....	3,247	143,609	.....	54,193
64	Wilmington, Del	.....	.....	1,238	1,467	209,586	11,063	193,455	.....	5,068	93,349	3,000	26,167
65	Spokane, Wash	8,180	.....	2,293	4,822	145,744	20,352	117,306	1,825	6,261	230,579	.....	72,110
66	Fort Worth, Tex	.....	.....	4,187	1,774	98,102	8,396	28,423	1,709	59,574	81,227	4,850	22,209

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								City number.
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Charities.				Hospitals.		
								Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	
$7,049,895	$3,302,618	$3,673,854	$25,847,242	$602,436	$3,388,145	$55,086,145	$854,466	$4,631,697	$7,715,940	$7,125,436	$3,570,051	$16,735,615	$3,871,082	
3,556,465	633,903	2,753,369	10,676,038	297,279	1,276,822	33,412,531	482,219	1,907,540	4,065,095	5,350,773	3,289,360	9,283,871	2,076,899	
1,294,311	724,017	291,724	3,536,384	44,962	852,441	10,153,698	95,970	469,274	1,467,531	1,022,541	150,064	3,015,896	1,519,960	
1,304,167	1,012,356	263,962	5,432,681	239,692	721,477	6,520,581	135,285	1,047,557	1,399,537	383,658	78,046	2,454,751	219,722	
496,232	395,009	192,306	3,270,552	16,551	298,066	2,880,739	80,536	607,131	488,208	252,537	20,859	1,168,511	26,168	
398,720	537,333	172,493	2,931,587	3,952	239,339	2,118,596	60,456	600,195	295,569	115,927	31,722	812,586	28,333	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.														
$1,504,730	.....	$2,136,124	$2,985,138	.....	.....	$14,956,929	$272,301	$370,705	$672,026	$3,677,532	$3,078,822	$4,923,196	.....	1
557,108	.....	350,738	1,451,196	$59,050	$152,212	3,764,501	.....	577,828	645,883	84,259	3,993	1,065,080	$67,953	2
225,330	$96,819	114,604	1,999,058	97,453	57,540	5,078,692	40,167	61,748	655,237	1,181,543	56,732	750,737	1,116,434	3
122,204	.....	4,101	501,976	52	191,358	1,294,266	26,707	200,168	324,956	.....	25,017	222,552	43,282	4
258,021	.....	.....	717,121	38,076	202,528	1,086,549	.....	67,855	274,039	13,158	63,720	345,272	72,132	5
55,682	368,541	.....	746,007	.....	39,102	1,513,949	.....	109,440	105,916	70,266	24,120	442,472	401,679	6
496,985	137,150	147,802	539,991	.....	13,237	2,440,967	96,054	305,481	331,052	143,112	16,518	1,056,928	.....	7
36,486	3,310	.....	604,849	102,648	448,703	898,062	13,208	15,984	340,026	20,770	6,166	82,451	200,828	8
245,856	.....	.....	639,881	.....	51,594	1,417,717	22,006	29,878	578,392	97,081	.....	700	161,923	9
54,063	28,083	.....	490,821	.....	120,548	960,899	11,776	168,453	137,568	63,052	14,272	394,483	12,668	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.														
$34,717	.....	.....	$463,474	.....	$31,457	$1,221,501	.....	$13,745	$360,701	$215,091	$37,205	$366,280	$2,911	11
414,321	$4,537	$34,922	606,844	$12,785	304,115	1,381,402	$38,685	126,042	384,418	276,104	26,160	277,705	.....	12
200,391	264,073	168,530	294,565	30,855	32,496	1,042,247	14,464	59,491	169,392	97,471	20,944	151,913	258,258	13
93,907	5,262	230	422,372	.....	173,388	1,780,025	24,764	16,240	78,397	292,536	17,871	287,517	489,775	14
101,155	11,260	17,461	240,291	65	32,499	1,613,738	.....	75,949	102,949	46,981	12,334	409,579	633,592	15
120,411	28,351	25,339	413,206	.....	77,657	847,246	5,751	93,365	152,217	10,001	5,314	422,448	7,351	16
55,846	67,499	.....	227,979	400	32,964	214,849	1,345	14,850	36,435	22,623	.....	12,000	16,479	17
66,495	288,544	45,242	297,125	857	9,889	614,918	7,640	7,835	19,933	58,677	18,798	387,832	5,771	18
64,836	48,218	.....	160,472	.....	94,315	783,321	3,321	16,543	119,408	471	5,878	291,327	105,823	19
66,943	.....	.....	201,744	.....	55,115	439,212	.....	34,534	43,681	2,586	5,560	204,736	.....	20
75,289	6,273	.....	208,312	.....	8,546	215,239	.....	10,680	.....	.....	.....	204,559	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.														
$72,682	.....	$7,500	$162,233	.....	.....	$708,251	.....	$19,272	$115,696	$66,868	$4,538	$280,216	$137,116	22
102,234	$58,906	85,649	401,864	.....	$3,239	382,074	$17,099	111,865	61,540	83,866	.....	88,543	.....	23
236,636	10,271	.....	213,054	$198,329	224,051	206,491	.....	21,087	56,762	.....	.....	44,237	.....	24
20,850	96,442	8,838	192,198	.....	13,042	324,803	7,787	36,002	40,504	.....	11,703	172,161	.....	25
54,618	32,150	9,651	247,487	8,487	22,474	234,144	11,902	25,697	103,532	2,000	.....	91,000	.....	26
6,983	12,109	.....	184,246	1,258	2,014	423,855	.....	7,878	37,295	36,457	759	210,930	.....	27
62,741	.....	.....	141,645	.....	.....	82,983	.....	19,313	.....	206	.....	21,378	.....	28
31,278	153,767	27,496	280,173	.....	54,022	204,718	5,212	27,874	27,779	.....	.....	112,712	.....	29
82,873	.....	.....	124,704	.....	74,741	65,897	.....	16,039	.....	4,222	1,962	.....	.....	30
24,734	7,898	.....	149,806	.....	13,310	42,058	.....	3,600	.....	.....	2,690	.....	.....	31
16,239	.....	.....	139,648	.....	7,343	247,033	3,029	21,349	7,100	5,100	1,400	173,901	.....	32
1,824	.....	.....	82,512	.....	22,921	31,302	.....	16,915	.....	2,500	.....	6,480	.....	33
27,560	.....	.....	176,566	.....	26,078	3,127	.....	.....	.....	.....	.....	2,930	.....	34
20,482	96,888	46,810	192,089	.....	38,300	472,907	.....	57,878	76,126	.....	.....	336,420	.....	35
8,949	7,411	.....	45,175	.....	8,038	26,342	.....	2,225	6,024	.....	.....	.....	.....	36
12,721	.....	.....	63,704	19,572	.....	183,105	.....	21,747	67,305	2,600	300	73,594	1,749	37
18,150	41,227	673	144,664	.....	6,093	255,017	19,165	52,139	82,415	40,619	.....	53,047	5,486	38
29,056	29,498	6,552	115,229	.....	2,273	136,615	5,805	11,382	64,763	5,662	5,087	6,881	28,512	39
12,777	19,433	.....	47,310	.....	1,869	66,293	.....	9,595	4,163	.....	.....	43,795	.....	40
5,342	15,379	.....	105,016	.....	16,469	105,506	.....	7,748	2,964	.....	3,753	67,499	.....	41
35,457	37,703	.....	134,732	.....	5,892	153,759	.....	20,738	.....	.....	.....	119,451	.....	42
37,760	19,870	.....	106,856	732	3,792	199,986	11,331	72,629	72,083	8,995	3,073	8,423	21,352	43
10,233	.....	.....	68,641	.....	14,059	.....	.....	.....	.....	.....	.....	.....	.....	44
3,273	24,224	4,559	69,481	.....	5,154	73,529	.....	64,603	.....	.....	.....	4,824	.....	45
4,876	13,939	1,721	79,804	.....	474	123,749	.....	13,720	36,388	.....	.....	73,641	.....	46
29,686	70,709	3,437	93,150	.....	658	161,197	7,378	11,817	106,688	1,362	3,975	1,784	23,397	47
633	24,630	.....	65,200	.....	26,121	83,837	.....	10,625	.....	1,200	468	60,280	.....	48
4,870	.....	.....	74,463	.....	3,570	53,428	.....	6,817	.....	.....	.....	44,404	.....	49
70,911	37,946	10,497	140,898	.....	26,234	96,425	7,184	24,126	51,677	975	5,831	5,680	.....	50
23,117	3,511	.....	78,572	3,718	.....	59,940	.....	13,228	.....	10,500	.....	10,931	.....	51
53,261	.....	1,793	143,627	.....	8,796	34,864	.....	2,041	.....	.....	828	31,995	.....	52
8,094	20,887	1,515	112,745	30	5,132	210,691	6,839	63,946	68,329	.....	.....	71,413	.....	53
36,512	16,964	5,198	110,317	.....	5,266	179,730	11,453	85,425	65,337	.....	.....	16,848	.....	54
200	37,210	.....	74,783	.....	8,045	93,475	.....	8,374	.....	.....	.....	67,770	.....	55
2,017	6,229	1,130	81,079	.....	8,309	45,945	.....	21,806	20,795	3,344	.....	.....	.....	56
7,660	34,492	.....	77,358	.....	10,975	26,344	.....	.....	.....	.....	.....	4,955	.....	57
3,933	.....	.....	93,815	.....	7,237	37,061	.....	7,396	.....	3,350	1,614	21,000	.....	58
17,909	775	.....	49,321	2,600	4,668	81,348	.....	14,838	41,738	4,328	5,772	3,832	.....	59
8,605	4,818	7,211	107,932	.....	2,484	230,129	5,736	16,770	37,605	94,704	22,413	45,083	2,110	60
15,850	23,552	31,143	119,879	.....	1,773	146,838	5,952	31,951	107,287	.....	.....	.....	.....	61
46,075	28,795	2,589	72,034	.....	3,192	156,844	9,413	54,892	36,642	.....	.....	55,848	.....	62
.....	.....	.....	85,943	.....	3,473	.....	.....	.....	.....	.....	.....	.....	.....	63
247	1,234	.....	57,444	4,966	291	12,910	.....	4,410	1,000	.....	.....	7,500	.....	64
22,925	23,489	.....	82,450	.....	29,605	39,041	.....	146	.....	4,800	1,880	4,983	.....	65
11,334	.....	.....	42,834	.....	.....	16,990	.....	7,654	.....	.....	.....	8,382	.....	66

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—contd.			VII.—EDUCATION.			VIII.—RECREATION.				
		Corrections.										
		Institutions for adults.	Institutions for minors.	Probation boards and officers.	Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.
	Grand total	$7,370,411	$2,254,883	$956,564	$248,749,219	$238,906,835	$9,842,384	$25,971,607	$3,000,703	$5,596,738	$16,522,669	$851,497
	Group I	4,803,802	1,459,564	693,408	113,571,863	108,830,664	4,741,199	13,590,166	2,130,000	3,194,197	7,826,466	439,503
	Group II	1,688,567	542,607	181,288	31,766,945	30,369,155	1,397,790	4,064,784	510,922	762,072	2,605,814	185,976
	Group III	558,302	190,331	53,392	48,391,132	46,530,453	1,860,679	4,588,147	269,502	860,741	3,309,706	148,198
	Group IV	191,935	29,747	15,107	30,053,088	29,061,968	991,120	2,049,112	49,980	385,139	1,580,371	33,622
	Group V	127,805	32,634	13,369	24,966,191	24,114,595	851,596	1,679,398	40,299	394,589	1,200,312	44,198
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.											
1	New York, N. Y	$1,962,347			$46,583,757	$44,975,896	$1,607,861	$3,594,398	$1,064,530	$376,559	$2,153,309	
2	Chicago, Ill	661,046	$461,062	$197,397	17,819,171	17,228,019	591,152	3,469,745	344,301	1,156,835	1,893,760	$74,849
3	Philadelphia, Pa	688,646	356,910	170,538	9,863,323	9,524,121	339,202	1,571,546	274,399	345,743	951,404	
4	Detroit, Mich	346,376	84,055	21,153	6,562,800	6,203,282	359,518	947,013	67,319	216,695	414,881	248,118
5	Cleveland, Ohio	139,016	86,946	24,411	6,139,309	5,710,672	428,637	383,236	22,550	74,340	175,545	110,801
6	St. Louis, Mo	187,248	138,027	34,781	5,555,071	5,307,394	247,677	808,984	110,076	196,270	496,903	5,735
7	Boston, Mass	271,257	58,062	162,503	7,243,197	6,733,590	509,607	1,492,820	88,260	430,284	974,276	
8	Baltimore, Md	89,803	119,533	9,293	2,540,610	2,436,610	104,000	470,323	9,918	106,612	353,793	
9	Pittsburgh, Pa	375,037	108,546	44,154	5,018,319	4,710,795	307,524	511,446	112,531	184,296	214,619	
10	Los Angeles, Calif	83,026	46,423	29,178	6,246,306	6,000,285	246,021	340,655	36,116	106,563	197,976	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.											
11	San Francisco, Calif	$140,062	$43,389	$42,117	$2,783,853	$2,671,694	$112,159	$509,211	$42,685	$118,407	$294,030	$54,089
12	Buffalo, N. Y	185,750	25,291	41,247	3,943,436	3,789,515	153,921	794,775	80,535	110,383	603,857	
13	Milwaukee, Wis	212,211	25,869	32,234	2,984,405	2,854,044	130,361	495,130	139,069	116,717	236,476	2,868
14	Washington, D. C	468,599	98,707	5,619	3,456,678	3,352,373	104,305	613,877	111,971	75,774	426,132	
15	Newark, N. J	197,984	116,585	17,785	3,675,975	3,521,307	154,668	377,389	22,397	81,015	273,977	
16	Cincinnati, Ohio	83,774	52,030	14,995	3,237,448	3,103,076	134,372	126,329	10,254	26,033	90,042	
17	New Orleans, La	85,736	25,381		1,224,132	1,184,390	39,742	112,172	11,606	14,489	83,825	2,252
18	Minneapolis, Minn	68,201	24,597	15,634	3,401,526	3,209,328	192,198	382,594	29,238	74,914	179,628	98,814
19	Kansas City, Mo	145,877	83,016	11,657	2,562,861	2,437,272	125,589	246,317	22,431	60,636	162,034	1,216
20	Seattle, Wash	100,373	47,742		2,615,908	2,446,160	169,748	182,141	17,334	38,948	99,122	26,737
21	Indianapolis, Ind				1,880,723	1,799,996	80,727	224,849	23,402	44,756	156,691	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.											
22	Jersey City, N. J	$66,914	$5,187	$12,444	$2,266,212	$2,196,437	$69,775	$191,881		$28,615	$163,266	
23	Rochester, N. Y	17,073		2,088	2,067,111	2,001,953	65,158	270,957	$26,269	95,989	148,699	
24	Portland, Oreg	44,750	28,129	11,526	2,190,170	2,052,583	137,587	158,143	8,527	43,100	106,516	
25	Denver, Colo	46,956	9,690		1,978,510	1,884,581	93,929	420,309	18,529	53,723	348,057	
26	Providence, R. I	13			1,524,646	1,488,146	36,500	150,799	13,126	33,780	92,770	$11,123
27	Louisville, Ky	45,152	85,384		1,219,663	1,136,320	83,343	121,938		1,990	119,948	
28	Toledo, Ohio	42,086			1,463,868	1,415,297	48,571	53,739		6,244	47,495	
29	St. Paul, Minn	31,141			1,546,122	1,439,121	107,001	238,091	21,012	32,163	127,621	57,295
30	Columbus, Ohio	42,174		1,500	1,539,963	1,497,656	42,307	39,470		15,744	23,726	
31	Oakland, Calif	35,768			2,070,869	1,985,315	85,554	227,427	9,522	83,207	89,256	45,442
32	Atlanta, Ga	35,154			857,500	829,397	28,103	64,523	6,739	6,959	49,265	1,560
33	Akron, Ohio	5,407			994,828	984,424	10,404	15,083			15,083	
34	Omaha, Nebr	197			1,503,298	1,464,799	38,499	122,657	2,528	23,743	96,386	
35	Worcester, Mass		2,483		1,449,985	1,369,803	80,182	98,839	952	26,919	67,534	3,434
36	Birmingham, Ala	18,093			690,490	672,748	17,742	63,753	3,702	1,430	58,621	
37	Richmond, Va	5,256	7,662	2,892	867,717	867,717		65,506		7,875	57,631	
38	Syracuse, N. Y			2,146	956,342	907,233	49,109	107,989	23,251	18,281	66,457	
39	New Haven, Conn		4,907	3,616	1,210,952	1,164,751	46,201	115,113	2,029	12,870	100,214	
40	San Antonio, Tex	7,290		1,450	761,871	745,296	16,575	135,059	17,444	14,520	103,095	
41	Dayton, Ohio	23,542			826,034	785,491	40,543	57,540	781	20,758	34,509	1,92
42	Memphis, Tenn		13,570		707,422	665,979	41,443	153,127	33,697	15,286	104,144	
43	Bridgeport, Conn			2,100	913,430	869,003	44,427	131,074		38,860	92,214	
44	Scranton, Pa				852,646	830,537	22,109	37,075	8,401	14,031	14,643	
45	Grand Rapids, Mich	2,586		1,516	1,223,635	1,159,249	64,386	87,888	8,531	12,532	60,731	6,094
46	Paterson, N. J				816,678	780,530	36,148	62,783		14,852	47,931	
47	Hartford, Conn			4,796	1,193,578	1,165,578	28,000	154,927	1,875	34,640	102,882	15,530
48	Dallas, Tex	11,264			881,766	866,111	15,655	77,829	5,556	10,554	61,719	
49	Youngstown, Ohio	2,207			824,288	804,784	19,504	44,220		1,693	40,927	1,600
50	Springfield, Mass		952		1,294,773	1,208,919	85,854	124,514	11,093	28,841	84,580	
51	Houston, Tex	18,911	6,370		648,433	636,648	11,785	17,907	2,053	2,054	13,800	
52	Des Moines, Iowa				1,297,169	1,267,545	29,624	65,974	3,164	8,452	54,358	
53	Fall River, Mass		164		804,634	772,982	31,652	41,775		4,094	37,681	
54	New Bedford, Mass		667		748,558	700,221	48,337	60,085	2,289	14,480	43,316	
55	Nashville, Tenn	10,141	3,590	3,600	468,681	445,192	23,489	91,031	2,500	8,529	80,002	
56	Trenton, N. J				797,431	764,616	32,815	43,224	967	10,587	31,670	
57	Salt Lake City, Utah	11,130	8,221	2,038	1,146,539	1,106,911	39,628	97,201	5,739	29,609	61,853	
58	Camden, N. J	3,701			705,361	685,000	20,361	20,026		10,231	9,795	
59	Norfolk, Va	10,840			590,801	581,200	9,601	62,513		4,872	55,752	1,889
60	Albany, N. Y	1,987	2,721	1,000	648,075	631,075	17,000	95,665	1,500	9,013	85,152	
61	Lowell, Mass		1,648		649,566	630,033	19,533	32,984		10,705	22,279	
62	Cambridge, Mass		49		909,934	873,779	36,155	110,518		4,750	105,768	
63	Reading, Pa				462,629	448,555	14,074	41,528	9,536	5,185	26,807	
64	Wilmington, Del				435,081	413,148	21,933	54,193	1,000	5,353	47,840	
65	Spokane, Wash	17,615	8,937	680	971,967	933,803	38,164	82,585	11,437	15,036	53,373	2,739
66	Fort Worth, Tex	954			411,906	399,987	11,919	78,685	5,753	18,592	54,340	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

IX.—MISCELLANEOUS.						X.—GENERAL.									City number.
Total.	Mothers' pensions.	Soldiers' relief and burial.	Administration of—		Other miscellaneous.	Total.	Pensions and gratuities for—						Judgments and losses.	Undistributed expenses.	
			Public trust funds.	Investment funds.			Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.			
$11,804,982	$4,064,022	$1,373,200	$751,207	$97,546	$5,519,007	$23,253,337	$14,560,613	$5,860,909	$4,746,976	$2,570,601	$134,721	$1,247,406	$1,821,439	$6,871,285	
7,714,519	2,923,157	582,443	688,292	43,407	3,477,220	15,895,670	10,397,158	4,297,357	2,879,977	1,955,655	129,974	1,134,195	1,131,218	4,367,294	
937,380	434,832	159,146	25,016	18,966	299,420	2,405,035	1,724,371	633,318	834,357	254,100	.....	2,596	201,683	478,981	
1,664,207	310,915	295,589	21,745	13,393	1,022,565	2,932,162	1,554,043	612,312	634,822	248,344	.....	58,565	186,904	1,191,215	
787,219	174,670	176,548	6,434	6,370	423,197	1,055,880	566,596	204,340	264,742	67,115	4,046	26,353	152,571	336,713	
701,657	220,448	159,474	9,720	15,410	296,605	964,590	318,445	113,582	133,078	45,387	701	25,697	149,063	497,082	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.															
$4,165,106	$1,858,590	$234,338	$3,663	.....	$2,068,515	$7,791,860	$6,278,986	$2,591,826	$1,730,549	$1,175,737	$119,375	$661,499	$315,965	$1,196,909	1
306,707	241,938	4,656	35,509	$24,604	.....	2,577,008	1,909,875	1,080,593	438,698	248,116	.....	142,468	139,334	527,799	2
1,123,992	35,029	19,420	598,434	1,112	469,997	2,472,494	482,108	60,170	120,973	190,918	.....	110,047	482,755	1,507,631	3
423,770	225,159	21,845	.....	.....	176,766	375,076	257,193	113,000	100,946	43,247	.....	.....	21,152	96,731	4
139,181	68,729	50,500	1,044	10,239	8,669	429,050	325,119	132,120	131,329	53,897	7,773	.....	34,592	69,339	5
42,942	.....	.....	42,451	41	450	300,375	58,358	.....	58,358	.....	.....	.....	4,734	237,283	6
1,210,282	464,625	233,772	2,011	.....	509,874	949,147	697,311	170,231	187,916	152,590	2,500	184,074	53,331	198,505	7
44,754	.....	.....	995	3,397	40,362	225,178	120,681	35,999	43,914	38,003	326	2,439	10,277	94,220	8
231,685	29,087	14,586	3,585	1,925	182,502	605,126	219,634	85,000	47,819	53,147	.....	33,668	43,691	341,801	9
26,100	.....	3,326	600	2,089	20,085	170,356	47,893	28,418	19,475	.....	.....	.....	25,387	97,076	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.															
$191,972	$148,761	$5,850	$1,200	$692	$35,469	$287,535	$246,730	$98,483	$148,247	.....	.....	.....	$13,377	$27,428	11
218,028	74,648	40,347	205	9,660	93,168	336,908	287,837	115,427	121,685	$50,725	.....	.....	26,836	22,235	12
128,755	69,110	25,251	712	.....	33,682	178,859	128,141	41,290	77,275	9,576	.....	.....	26,397	24,321	13
32,831	.....	6,676	.....	.....	26,155	311,400	180,173	123,608	56,565	.....	.....	.....	10,893	120,334	14
128,373	37,277	11,285	2,770	1,353	75,688	178,172	136,161	47,364	87,322	.....	.....	$1,475	.....	42,011	15
150,274	64,672	57,610	10,112	6,900	10,980	355,240	285,237	96,425	118,971	69,841	.....	.....	29,927	40,076	16
7,157	.....	500	3,497	.....	3,160	125,645	111,673	29,717	56,927	25,029	.....	.....	514	13,458	17
8,242	.....	6	3,720	.....	4,516	235,098	188,373	26,255	97,102	65,016	.....	.....	24,781	21,944	18
14,600	9,629	134	1,351	.....	3,486	99,318	14,981	.....	14,981	.....	.....	.....	14,769	69,568	19
52,365	30,735	11,487	300	140	9,703	155,769	47,284	20,402	25,327	444	.....	1,121	49,604	58,871	20
4,783	.....	.....	1,149	221	3,413	141,091	97,771	34,347	29,955	33,469	.....	.....	4,585	38,735	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.															
$131,130	$30,310	$4,755	$757	.....	$95,308	$235,358	$163,603	$97,461	$64,153	.....	.....	$1,989	.....	$71,755	23
94,832	.....	21,901	18	.....	72,913	273,237	107,257	27,210	49,767	$30,280	.....	.....	$9,295	156,755	22
86,413	37,094	29,665	303	.....	19,351	50,363	18,214	1,879	9,881	3,450	.....	3,004	2,556	29,563	24
122,681	16,802	145	11,696	$1,578	92,460	179,023	65,836	26,412	21,227	18,197	.....	.....	17,211	95,976	25
129,081	.....	530	.....	.....	128,551	114,419	105,083	44,998	49,539	10,546	.....	.....	6,100	3,236	26
1,663	.....	.....	1,294	332	37	77,119	48,714	24,798	23,916	.....	.....	.....	8,849	19,556	27
4,781	.....	.....	819	256	3,706	112,008	86,996	50,348	24,278	12,370	.....	.....	12,654	12,358	28
4,639	.....	.....	1,420	.....	3,219	171,261	87,759	17,840	48,690	21,229	.....	.....	9,471	74,031	29
996	.....	.....	866	130	.....	89,260	51,308	20,283	14,539	16,486	.....	.....	2,265	35,687	30
14,210	.....	.....	.....	.....	14,210	50,857	37,160	14,771	20,220	1,005	.....	1,164	5,889	7,808	31
4,085	.....	.....	.....	12	4,073	106,479	18,784	7,190	4,562	1,807	.....	5,225	3,930	83,765	32
221	.....	.....	221	.....	.....	52,083	26,334	10,284	16,050	.....	.....	.....	1,450	24,299	33
10,323	.....	.....	.....	.....	10,323	91,366	65,748	19,074	21,330	25,344	.....	.....	17,924	7,694	34
109,392	42,174	30,475	6	.....	36,737	38,930	27,311	12,433	3,755	2,492	.....	8,631	8,824	2,795	35
2,467	.....	.....	265	.....	2,202	20,640	3,101	.....	3,101	.....	.....	.....	2,729	14,810	36
5,336	.....	250	24	62	5,000	20,881	15,805	6,604	.....	.....	.....	9,201	196	4,880	37
62,758	12,123	26,167	262	.....	24,206	94,983	74,448	21,789	31,905	20,754	.....	.....	6,445	14,090	38
5,843	.....	.....	212	34	5,597	73,303	43,841	20,248	14,503	9,090	.....	.....	440	29,022	39
900	.....	.....	.....	.....	900	60,722	.....	.....	.....	.....	.....	.....	560	60,162	40
689	.....	.....	689	.....	.....	72,146	45,991	16,873	17,836	11,282	.....	.....	5,450	20,705	41
.....	.....	.....	.....	.....	.....	89,531	.....	.....	.....	.....	.....	.....	516	89,015	42
33,033	.....	14,987	.....	.....	18,046	65,602	36,346	14,514	20,832	.....	.....	1,000	6,752	22,504	43
1,535	.....	.....	267	20	1,248	43,755	26,750	9,000	4,891	12,859	.....	.....	4,535	12,470	44
2,048	.....	.....	.....	.....	2,048	14,181	9,408	2,869	6,539	.....	.....	.....	254	4,519	45
4,513	.....	.....	79	189	4,245	59,416	38,384	12,077	26,307	.....	.....	.....	.....	21,032	46
77,107	.....	.....	58	6,866	70,183	48,241	29,369	11,761	15,308	2,300	.....	.....	1,856	17,016	47
.....	.....	.....	.....	.....	.....	1,997	1,462	.....	1,462	.....	.....	.....	535	.....	48
585	.....	.....	585	.....	.....	43,652	26,232	11,959	8,048	6,225	.....	.....	15,745	1,675	49
122,704	18,002	19,777	525	.....	84,400	29,299	15,471	10,040	4,997	434	.....	.....	2,375	11,453	50
11,387	.....	.....	.....	286	11,101	74,096	.....	.....	.....	.....	.....	.....	165	73,931	51
.....	.....	.....	.....	.....	.....	45,901	21,739	10,896	9,665	1,178	.....	.....	3,357	20,805	52
47,886	18,442	17,182	.....	.....	12,262	16,168	5,067	4,007	1,060	.....	.....	.....	4,119	6,982	53
166,056	49,821	51,702	.....	.....	64,533	11,676	10,906	5,039	3,254	.....	.....	2,613	670	100	54
.....	.....	.....	.....	.....	.....	23,805	12,070	8,047	4,023	.....	.....	.....	.....	11,735	55
199	.....	.....	189	.....	10	33,825	28,285	10,386	17,899	.....	.....	.....	.....	5,540	56
41,549	.....	.....	.....	.....	41,549	31,710	3,660	.....	300	3,360	.....	.....	2,413	25,637	57
21,089	.....	.....	47	.....	21,042	39,884	30,581	11,060	16,971	.....	.....	2,550	.....	9,303	58
29,956	.....	.....	1,108	.....	28,848	18,193	5,135	2,916	2,219	.....	.....	.....	3,852	9,206	59
11,218	.....	5,600	1	355	5,262	38,741	34,543	9,905	11,526	13,112	.....	.....	4,090	108	60
99,531	46,313	31,702	.....	.....	21,516	52,772	16,458	6,309	7,548	.....	.....	2,601	4,036	32,278	61
192,661	39,834	40,751	5	.....	112,071	70,849	61,480	10,154	21,446	9,293	.....	20,587	7,565	1,804	62
10	.....	.....	10	.....	.....	16,262	8,658	.....	2,318	6,340	.....	.....	.....	7,604	63
347	.....	.....	19	.....	328	30,253	22,814	13,903	.....	8,911	.....	.....	519	6,920	64
5,080	.....	.....	.....	.....	5,080	35,797	15,932	6,975	8,957	.....	.....	.....	1,352	18,513	65
3,273	.....	.....	.....	3,273	.....	12,118	.....	.....	.....	.....	.....	.....	.....	12,118	66

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.											
			Total.	Legislative branch.			Executive branch.							
							Chief executive.		Financial.					
				Council or board of aldermen.	Clerk of council.	Legislative investigations.	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 IN 1919.														
67	Kansas City, Kans.	$1,156,780	$87,274	.....	.....	.....	.....	$24,982	$4,846	$711	$5,293	$4,889	.....	$951
68	Lynn, Mass.	1,754,865	101,232	$5,802	$1,420	.....	$4,779	.....	5,120	.....	6,330	16,845	$12,299	1 262
69	Yonkers, N. Y.	2,589,566	245,689	16,805	4,979	.....	9,649	.....	15,087	3,297	33,578	25,753	2,009	4,581
70	Duluth, Minn.	1,613,446	161,718	.....	.....	.....	.....	28,857	3,968	3,032	11,046	22,932	331	10,799
71	Tacoma, Wash.	1,705,090	127,222	.....	.....	.....	.....	24,227	13,150	3,129	20,164	.....	1,034	.....
72	Lawrence, Mass.	1,787,349	82,384	.....	.....	.....	.....	17,463	5,606	1,233	2,531	11,016	7,594	.....
73	Elizabeth, N. J.	1,247,221	99,484	1,517	3,242	.....	2,237	.....	16,662	2,800	4,643	18,779	471	816
74	Utica, N. Y.	1,484,219	131,643	10,288	1,100	.....	6,230	.....	9,677	.....	13,794	16,282	647	.....
75	Somerville, Mass.	1,712,129	88,169	3,225	1,923	.....	6,304	.....	4,829	50	6,109	13,866	10,440	192
76	Erie, Pa.	1,139,637	93,013	.....	.....	.....	.....	23,906	2,511	.....	3,488	5,228	18,808	7,370
77	Waterbury, Conn.	1,743,859	134,670	2,741	800	.....	6,976	.....	10,327	.....	1,661	12,765	9,283	1,415
78	Oklahoma City, Okla.	1,129,625	99,102	.....	.....	.....	.....	22,219	7,934	2,094	16,140	6,548	169	.....
79	Schenectady, N. Y.	1,701,219	150,942	11,001	1,450	.....	7,101	.....	11,667	.....	14,015	11,486	1,950	461
80	Flint, Mich.	1,017,964	90,073	8,605	1,000	.....	4,033	.....	5,220	1,517	8,692	10,888	458	165
81	Fort Wayne, Ind.	949,131	40,952	4,156	1,149	.....	3,000	.....	4,422	656	2,820	1,702	19	515
82	Evansville, Ind.	988,627	46,122	2,392	2,066	.....	4,697	.....	7,021	.....	4,120	500	881	400
83	Savannah, Ga.	1,123,387	80,109	9,507	4,125	.....	9,260	.....	7,231	.....	8,601	6,419	5,413	.....
84	St. Joseph, Mo.	1,175,772	85,138	2,102	.....	.....	4,624	.....	10,062	150	8,055	10,454	.....	5,215
85	Jacksonville, Fla.	1,165,161	97,676	8,786	9,021	$158	6,591	.....	8,060	1,864	11,187	9,485	.....	.....
86	Manchester, N. H.	1,142,409	111,286	2,561	200	.....	5,435	.....	3,158	11,672	3,888	12,940	8,192	.....
87	Canton, Ohio	901,049	75,889	4,275	2,394	.....	4,059	.....	5,167	1,590	3,452	8,561	8,597	2,129
88	Peoria, Ill.	1,267,844	82,225	9,561	3,571	.....	4,418	.....	4,739	739	4,111	2,360	4,280	.....
89	Harrisburg, Pa.	1,132,160	76,581	.....	.....	.....	.....	21,152	599	500	1,600	7,991	11,928	11,932
90	Knoxville, Tenn.	862,735	58,716	.....	.....	.....	.....	17,998	4,273	406	2,983	1,325	4,343	1,534
91	Bayonne, N. J.	1,539,176	110,044	.....	.....	.....	.....	14,868	6,963	2,500	7,059	9,171	10,848	562
92	Wilkes-Barre, Pa.	1,024,060	90,075	.....	.....	.....	.....	19,068	5,019	.....	5,710	9,107	20,055	1,954
93	Troy, N. Y.	1,366,257	134,139	11,543	960	.....	5,588	.....	11,277	786	8,860	10,440	5,824	603
94	Allentown, Pa.	810,978	59,665	.....	.....	.....	.....	16,371	2,216	.....	5,228	7,540	13,010	5,216
95	El Paso, Tex.	1,021,115	82,389	.....	.....	.....	.....	23,078	10,534	2,141	2,959	4,529	12,058	.....
96	San Diego, Calif.	1,595,217	162,546	.....	.....	.....	.....	17,514	11,752	2,400	17,836	12,673	5,176	629
97	Wichita, Kans.	883,364	52,919	.....	.....	.....	.....	11,741	2,833	.....	3,426	1,200	1,380	.....
98	South Bend, Ind.	958,991	45,017	2,330	1,208	.....	3,000	.....	4,562	.....	2,662	500	1,774	651
99	Sioux City, Iowa.	1,085,144	59,570	.....	.....	.....	.....	20,083	3,105	322	2,598	.....	.....	.....
100	Hoboken, N. J.	1,540,484	157,265	.....	.....	.....	.....	27,625	3,434	750	6,428	29,264	10,023	1,801
101	Portland, Me.	1,399,045	82,651	293	500	.....	3,808	.....	2,595	.....	12,663	10,812	.....	473
102	Charleston, S. C.	865,027	45,012	343	2,443	.....	5,109	.....	.....	.....	9,780	7,489	3,206	4
103	East St. Louis, Ill.	1,016,043	81,924	2,349	4,868	.....	6,488	.....	5,839	207	6,630	4,955	8,080	.....
104	Terre Haute, Ind.	971,029	42,884	2,611	1,626	.....	.....	3,335	3,643	.....	3,219	500	.....	221
105	Brockton, Mass.	1,392,292	82,218	426	975	.....	3,949	.....	3,994	.....	5,467	13,733	10,909	450
106	Sacramento, Calif.	1,466,613	120,350	.....	.....	.....	.....	33,132	8,906	.....	1,099	10,575	12,849	.....
107	Binghamton, N. Y.	1,168,315	102,790	12,038	1,000	.....	4,324	.....	6,111	.....	6,719	6,902	757	528
108	Tulsa, Okla.	941,498	91,170	.....	.....	.....	.....	21,405	6,990	.....	5,265	.....	6,765	.....
109	Johnstown, Pa.	880,962	57,978	.....	.....	.....	.....	17,931	1,200	151	2,050	4,644	11,839	3,115
110	Rockford, Ill.	933,152	63,441	4,771	.....	.....	2,056	.....	6,302	500	.....	5,346	22,508	.....
111	Little Rock, Ark.	669,747	57,702	8,640	1,200	.....	6,320	.....	2,340	600	3,451	1,110	9,012	4,530
112	Passaic, N. J.	907,414	67,953	.....	.....	.....	.....	14,322	3,694	800	1,738	7,076	5,391	1,037
113	Pawtucket, R. I.	1,026,148	80,441	7,069	250	.....	1,754	.....	6,281	450	8,823	11,751	1,518	523
114	Saginaw, Mich.	923,147	84,938	.....	.....	.....	.....	22,500	5,254	.....	7,800	10,422	.....	227
115	Holyoke, Mass.	1,325,624	90,670	1,813	800	.....	5,106	.....	5,582	493	6,859	11,647	7,539	745
116	Altoona, Pa.	675,296	52,695	.....	.....	.....	.....	13,245	601	1,000	350	2,643	10,188	4,684
117	Mobile, Ala.	554,165	55,270	.....	.....	.....	.....	15,000	.....	600	3,795	1,710	6,239	15,890
118	Springfield, Ohio	748,028	64,819	.....	.....	.....	.....	2,977	3,348	.....	2,659	6,425	6,452	510
119	Springfield, Ill.	910,758	85,413	.....	.....	.....	.....	21,904	4,606	300	3,940	5,455	23,870	222
120	New Britain, Conn.	933,428	70,438	1,581	1,676	.....	2,752	.....	1,091	.....	900	6,691	6,761	98
121	Covington, Ky.	655,086	72,590	.....	.....	.....	.....	17,950	2,024	1,250	2,584	3,430	4,636	.....
122	Chattanooga, Tenn.	728,086	53,256	.....	.....	.....	.....	17,839	2,051	1,550	5,580	1,375	4,471	615
123	Davenport, Iowa.	971,012	61,621	8,904	.....	.....	1,777	.....	6,206	1,284	7,497	5,068	213	107
124	Lansing, Mich.	757,309	70,099	8,855	.....	.....	2,996	.....	4,492	183	5,582	4,902	3,000	81
125	Berkeley, Calif.	1,110,015	81,512	.....	.....	.....	.....	18,127	5,314	250	8,991	9,562	.....	.....
126	Chester, Pa.	504,293	52,666	.....	.....	.....	.....	12,636	400	280	1,500	8,505	12,591	6,866
127	Racine, Wis.	791,316	40,391	4,860	.....	.....	810	.....	4,559	375	3,563	4,139	323	.....
128	Lincoln, Nebr.	836,600	58,872	.....	.....	.....	.....	11,534	4,077	145	4,606	2,785	8,927	34
129	Lancaster, Pa.	504,273	28,792	283	1,700	.....	4,075	.....	3,250	200	1,933	900	3,393	6,281
130	Haverhill, Mass.	1,042,556	61,036	.....	.....	.....	.....	11,810	4,986	545	7,134	11,136	.....	822
131	Augusta, Ga.	845,575	45,177	2,742	1,500	.....	4,090	.....	3,101	4,476	4,059	2,867	2,393	548
132	Macon, Ga.	785,824	54,807	3,690	.....	.....	4,184	.....	.....	2,848	4,868	6,594	3,959	7,039
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.														
133	Atlantic City, N. J.	$1,593,930	$117,436	.....	.....	.....	.....	$21,036	$8,011	.....	$5,518	$10,405	$14,705	$1,814
134	Tampa, Fla.	885,721	58,636	$6,262	$310	.....	$4,133	.....	6,913	.....	4,560	6,197	8,646	.....
135	Gary, Ind.	884,097	57,788	2,600	3,749	$96	5,668	.....	11,319	.....	3,600	942	5,034	.....
136	Topeka, Kans.	715,768	32,774	.....	.....	.....	.....	10,859	1,425	.....	2,399	.....	2,087	.....
137	Malden, Mass.	1,004,108	52,905	2,329	1,200	.....	3,201	.....	4,352	$1,053	4,095	7,533	5,973	1,090
138	Huntington, W. Va.	648,580	36,199	.....	.....	.....	.....	11,279	3,813	832	4,911	904	766	.....
139	East Orange, N. J.	931,060	62,541	5,853	1,803	.....	3,700	.....	5,941	1,165	8,942	7,550	.....	1,250
140	Niagara Falls, N. Y.	913,946	76,576	.....	.....	.....	.....	5,008	.....	.....	10,781	6,176	893	240
141	Kalamazoo, Mich.	623,404	43,846	807	.....	.....	126	1,945	2,498	173	5,231	3,779	2,247	.....
142	Bay City, Mich.	679,394	47,456	3,697	2,507	.....	2,217	.....	3,151	2,103	6,025	5,162	.....	.....
143	York, Pa.	445,988	37,289	.....	.....	.....	.....	13,736	772	.....	470	3,673	7,500	5,123
144	Roanoke, Va.	474,771	55,005	1,783	.....	.....	1,800	1,889	5,042	.....	3,684	3,752	4,943	420
145	Jackson, Mich.	728,402	46,884	.....	.....	.....	.....	3,367	1,500	1,200	6,902	4,908	.....	.....

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p.21. For a text discussion of this table, see p. 72.]

I.—GENERAL GOVERNMENT—continued.																		
Executive branch—Continued.											Judicial branch.						
Legal.		Other general executive offices and accounts.																
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.																		
$9,117	$772				$955					$150		$1,320						67
5,897		$4,981	$6,017		41		$4,058											68
15,357		4,980	11,837	$12,667	4,459	$9,150					$2,937	20,767		$50				69
11,434		7,461	9,475	7,457	646							23,920						70
11,227		4,369	17,855	3,013	1,718							2,296						71
3,200		4,555	7,952	3,293							1,489							72
6,979		4,108	1,294	15,188						196		3,590		5,363				73
9,227		4,321	5,561	7,856	1,667	7,321					2,858	9,448		300				74
2,437		5,768	5,754		411		4,697				2,628							75
13,263		2,100	6,400		62			$5		259								76
8,346		7,782	7,698	1,738					$437		1,070	26,354		1,179			$1,581	77
7,370		5,417	11,103		1,607					40		4,423						78
8,195		3,331	7,195	9,478	1,920	4,784				300	1,390	11,240		296				79
3,248		4,180	13,812	3,425				1,341	941	20	174	6,813						80
3,943			3,000	8,077						15		3,071						81
2,517			3,521	6,974		2,367						3,300						82
5,685									197		228	14,735						83
10,574		2,052	9,400	7,273								2,700						84
11,157				19,905								1,829						85
1,263		5,061	9,492	15,202			13,636				1,311	2,375						86
3,953			5,882	4,888	1,853	2,697					120	4,156						87
4,966			3,175	3,610								7,476						88
4,761		3,392	3,945					1,981	23	521								89
13,403			8,511		905							1,287						90
6,565		9,871	4,055									7,531		5,906				91
8,302		5,941	2,755		213					45		1,768						92
11,583		437	3,711	9,031	2,832	5,725				300	2,083	6,841		3,848				93
4,632		1,733						16										94
5,321		4,543	6,840	675	2,602							3,030						95
16,578		8,497	16,305		4,563					50	18,343	4,756						96
6,870		5,519	3,336							100		1,850						97
2,804			3,080	6,978						15		6,083						98
4,278			3,018		59					172		939						99
10,856		9,665								136		4,708		5,745				100
9,317		6,456							93		2,026							101
3,440			7,517						625	365		1,500						102
4,827			6,394	983								4,492						103
4,151			3,632	6,189								3,178	$1,000					104
2,477		4,773	2,500				5,379	210			1,044							105
5,293			8,549		1,593				149	50	50	6,898						106
6,396		2,916	4,408	6,320	1,139	2,757					1,903	4,661		350				107
10,083		6,866	25,803									1,682						108
4,272		3,082	3,991		606			2,032		256								109
2,975			4,493	876						40		2,208						110
2,519				6,647								7,438			$225			111
2,069		7,083	2,901							1,295		5,948		3,889				112
3,212		6,488	6,414											3,064		$98		113
3,635			4,856	1,808							8	2,172	2,400					114
1,945		3,969	4,465	7,780							1,709							115
3,931		1,834	9,682					41		225		128						116
2,537		2,590	2,845									2,100						117
4,858			8,084		116						8,956	3,118						118
5,764		1,153	1,904		2,064							4,657						119
2,700		848	3,108	4,905	153							10,902		584				120
4,674		3,972	4,140		720							3,025			5,732	408		121
5,075			36									5,071						122
4,654			4,851	2,795						116		2,177						123
3,624		3,488	4,730							20		10,051						124
4,451			7,884					1,037		50		4,863						125
4,476			300						121	430		900						126
1,700			4,401	4,892						25		65						127
7,760		2,038	5,070								421	2,500						128
1,800		1,200	2,000															129
2,228		4,366	2,986				687	18			874							130
2,136			5,639	1,950	1,539				511			2,214						131
3,442		3,524	3,121		1,777							4,104						132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.																		
$8,651		$5,752	$8,004						$55	$40	$15	$4,347		$5,388				133
2,471		3,209		$4,542								2,400						134
4,430			3,000	6,264						15		5,030						135
3,771		3,811	1,200		$56					75		2,723						136
1,647		2,600	7,937								1,534							137
2,553		1,913	1,644								100	908						138
3,097		2,678		5,272				$1,500		82		2,028		4,102				139
7,326		6,074	5,329		672			2,332			8,715	4,663	$5,235					140
3,476		3,084	3,463		1,397					66	2,781	4,330						141
2,543			2,416	300						20		1,838						142
2,344					135					72								143
2,856			4,025						63	140		2,400		344	$9,374	$306		144
1,866		3,727	2,946	3,118						40	5,065	906	1,647					145

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	I.—GENERAL GOVERNMENT—continued.			II.—PROTECTION TO PERSON AND PROPERTY.									
			General government buildings.					Fire department.				Inspection service.		
		Elections.	Care and maintenance.	Rent of leased buildings.	Total.	General supervision.	Police department.	General conduct of department.	Water.	Militia and armories.	Register of deeds and mortgages.	Total.	Buildings.	Plumbing.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.													
67	Kansas City, Kans.	$17,735	$15,553	.....	$266,966	.....	$86,039	$137,941	$32,842	.....	.....	$5,728	$1,754	$1,780
68	Lynn, Mass.	10,602	15,779	.....	354,139	.....	161,679	166,235	.....	$250	.....	22,200	1,587	1,408
69	Yonkers, N. Y.	19,793	27,954	.....	544,270	.....	323,502	194,625	.....	.....	.....	16,352	4,330	5,440
70	Duluth, Minn.	10,314	7,646	$2,400	328,678	.....	125,955	185,003	.....	4,000	.....	7,814	4,412	1,510
71	Tacoma, Wash.	8,682	16,358	.....	351,086	.....	135,413	201,728	.....	.....	.....	8,632	3,146	2,267
72	Lawrence, Mass.	11,341	5,111	.....	353,487	.....	173,030	167,992	.....	1,483	.....	8,942	1,261	2,658
73	Elizabeth, N. J.	406	11,002	191	334,995	.....	154,582	163,456	6,511	367	.....	6,940	3,292	1,666
74	Utica, N. Y.	14,732	10,331	.....	335,655	.....	120,828	200,400	4,275	.....	.....	7,934	3,698	3,000
75	Somerville, Mass.	9,755	9,781	.....	297,434	.....	137,830	138,757	.....	.....	.....	4,336	.....	1,452
76	Erie, Pa.	.....	9,613	.....	284,124	.....	123,893	146,440	.....	.....	.....	10,481	3,310	3,960
77	Waterbury, Conn.	11,269	21,248	.....	336,304	$1,788	162,514	156,964	.....	.....	$1,740	10,833	4,205	3,226
78	Oklahoma City, Okla.	6,151	7,887	.....	201,308	.....	74,945	118,438	.....	.....	.....	6,832	3,955	.....
79	Schenectady, N. Y.	33,787	7,975	1,920	309,018	.....	146,086	142,675	.....	.....	.....	5,294	2,116	1,816
80	Flint, Mich.	6,746	8,795	.....	169,235	.....	70,248	66,314	25,200	.....	.....	7,303	1,049	2,315
81	Fort Wayne, Ind.	.....	4,407	.....	219,639	2,200	83,862	127,520	.....	.....	.....	5,287	2,849	.....
82	Evansville, Ind.	.....	5,366	.....	227,885	.....	111,403	111,974	.....	.....	.....	4,508	3,063	.....
83	Savannah, Ga.	296	8,412	.....	305,495	.....	155,844	128,037	.....	3,013	.....	5,710	1,542	1,675
84	St. Joseph, Mo.	1,506	10,971	.....	313,677	.....	135,593	134,099	34,950	.....	.....	5,207	1,843	1,802
85	Jacksonville, Fla.	.....	9,633	.....	330,229	.....	151,658	139,266	22,350	.....	.....	14,814	2,726	3,282
86	Manchester, N. H.	6,232	8,668	.....	302,408	.....	118,991	153,364	20,000	700	.....	3,064	1,345	.....
87	Canton, Ohio.	9,029	3,087	.....	164,068	.....	75,804	80,702	.....	.....	.....	6,795	.....	1,150
88	Peoria, Ill.	19,481	9,738	.....	297,497	1,680	105,439	102,039	55,989	.....	.....	16,781	3,371	2,935
89	Harrisburg, Pa.	.....	2,016	4,240	164,313	.....	94,301	59,330	.....	.....	.....	5,907	1,834	1,686
90	Knoxville, Tenn.	5	1,743	.....	190,863	.....	81,172	103,577	.....	.....	.....	5,128	1,415	1,619
91	Bayonne, N. J.	2,362	21,783	.....	337,492	.....	164,581	162,653	.....	441	.....	4,368	2,100	1,000
92	Wilkes-Barre, Pa.	.....	10,138	.....	207,650	1,086	104,893	87,221	7,150	.....	.....	7,155	5,348	.....
93	Troy, N. Y.	18,506	13,371	.....	284,815	.....	154,507	125,690	.....	.....	.....	4,133	1,918	1,291
94	Allentown, Pa.	.....	3,703	.....	146,691	.....	67,419	73,887	.....	.....	.....	5,360	2,790	732
95	El Paso, Tex.	934	3,145	.....	259,149	.....	116,370	104,883	19,821	.....	.....	15,389	6,992	2,086
96	San Diego, Calif.	9,514	11,760	4,200	322,358	.....	152,489	141,554	.....	.....	.....	13,312	3,086	3,420
97	Wichita, Kans.	7,071	7,593	.....	159,815	.....	62,025	61,399	30,000	.....	.....	4,229	1,320	1,659
98	South Bend, Ind.	.....	9,370	.....	198,531	2,900	86,050	96,827	.....	.....	.....	9,767	4,913	1,380
99	Sioux City, Iowa.	6,866	18,130	.....	180,370	.....	79,859	89,769	.....	.....	.....	9,758	3,546	2,043
100	Hoboken, N. J.	2,855	43,975	.....	419,386	.....	216,211	194,093	.....	967	.....	6,220	3,904	900
101	Portland, Me.	8,733	24,882	.....	324,550	.....	142,804	168,441	5,003	955	.....	5,219	1,988	1,242
102	Charleston, S. C.	.....	3,221	.....	290,863	.....	139,340	95,613	45,160	.....	.....	7,328	.....	1,350
103	East St. Louis, Ill.	20,549	5,263	.....	413,572	1,095	112,433	112,995	22,572	.....	.....	10,668	1,500	1,740
104	Terre Haute, Ind.	.....	9,579	.....	271,689	1,271	105,760	104,895	53,573	.....	.....	5,733	1,350	1,500
105	Brockton, Mass.	7,393	18,539	.....	261,136	.....	121,848	133,025	.....	188	.....	2,640	212	2,428
106	Sacramento, Calif.	8,103	23,104	.....	243,190	.....	100,641	117,465	.....	.....	.....	9,850	3,064	1,811
107	Binghamton, N. Y.	25,512	8,049	.....	201,645	.....	84,924	104,368	.....	.....	.....	2,698	1,682	.....
108	Tulsa, Okla.	2,407	3,086	818	159,073	.....	70,607	72,560	.....	.....	.....	11,284	3,212	3,281
109	Johnstown, Pa.	.....	2,809	.....	170,513	.....	78,295	84,592	3,475	.....	.....	2,641	.....	1,263
110	Rockford, Ill.	7,265	4,101	.....	162,414	240	66,483	93,617	.....	.....	.....	1,686	.....	1,286
111	Little Rock, Ark.	572	3,098	.....	173,199	.....	69,576	69,377	30,034	.....	.....	3,912	.....	2,112
112	Passaic, N. J.	982	9,728	.....	179,447	.....	77,927	73,407	20,583	.....	.....	4,258	669	800
113	Pawtucket, R. I.	8,644	4,749	9,353	201,279	.....	88,890	86,519	17,760	.....	2,000	2,632	704	1,891
114	Saginaw, Mich.	13,837	10,019	.....	169,286	.....	75,740	86,495	.....	.....	.....	6,757	1,237	1,534
115	Holyoke, Mass.	7,525	22,693	.....	306,914	.....	127,640	167,168	6,136	245	.....	5,059	274	1,705
116	Altoona, Pa.	.....	4,143	.....	139,568	.....	58,683	70,520	.....	.....	.....	5,009	1,543	1,428
117	Mobile, Ala.	31	1,933	.....	159,943	.....	73,116	78,627	.....	884	.....	1,940	.....	.....
118	Springfield, Ohio.	8,724	8,592	.....	123,792	.....	50,193	71,779	.....	.....	.....	1,400	.....	1,400
119	Springfield, Ill.	5,795	3,779	.....	171,883	.....	62,841	100,279	.....	.....	.....	6,976	1,742	1,409
120	New Britain, Conn.	6,737	18,951	.....	183,281	.....	86,711	81,773	.....	.....	3,951	9,274	3,170	1,742
121	Covington, Ky.	592	17,453	.....	153,430	.....	76,556	74,708	.....	.....	.....	1,700	1,500	.....
122	Chattanooga, Tenn.	.....	9,593	.....	195,087	.....	80,311	94,553	13,004	982	.....	5,672	700	1,500
123	Davenport, Iowa.	4,644	11,328	.....	198,421	127	69,723	74,849	39,224	.....	.....	7,734	2,697	1,820
124	Lansing, Mich.	6,985	10,891	219	146,827	.....	48,668	73,201	18,133	.....	.....	4,820	1,602	1,967
125	Berkeley, Calif.	15,210	5,773	.....	190,532	.....	61,422	112,994	7,986	.....	.....	5,872	2,599	1,154
126	Chester, Pa.	.....	3,661	.....	114,262	.....	77,730	25,964	6,240	.....	.....	4,328	1,500	1,500
127	Racine, Wis.	5,946	4,733	.....	127,422	.....	41,150	61,049	19,625	.....	.....	3,223	.....	1,436
128	Lincoln, Nebr.	1,495	7,480	.....	101,272	.....	27,952	65,637	.....	.....	.....	3,542	750	1,380
129	Lancaster, Pa.	.....	1,777	.....	94,236	.....	50,353	41,147	.....	.....	.....	2,736	1,200	.....
130	Haverhill, Mass.	5,485	7,959	.....	181,259	.....	77,919	95,408	.....	617	.....	5,202	992	1,499
131	Augusta, Ga.	519	4,893	.....	173,042	.....	81,472	78,049	.....	170	.....	4,566	1,722	1,589
132	Macon, Ga.	108	5,549	.....	227,649	.....	92,494	97,245	23,648	.....	.....	6,330	1,951	1,915
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.													
133	Atlantic City, N. J.	$173	$23,522	.....	$489,839	.....	$190,810	$236,182	.....	$1,600	.....	$12,220	$7,981	$1,500
134	Tampa, Fla.	14	8,979	.....	189,104	.....	75,599	78,206	$28,137	.....	.....	5,248	2,031	66
135	Gary, Ind.	.....	6,041	.....	229,339	$1,219	98,733	92,518	24,989	.....	.....	8,834	5,261	2,348
136	Topeka, Kans.	187	4,181	.....	135,126	.....	44,450	85,990	.....	250	.....	4,428	1,287	1,451
137	Malden, Mass.	5,827	2,534	.....	174,169	.....	79,229	87,749	.....	.....	.....	6,202	2,061	1,350
138	Huntington, W. Va.	433	6,143	.....	117,074	.....	58,149	42,726	13,916	.....	.....	2,213	900	.....
139	East Orange, N. J.	2,091	5,487	.....	168,743	.....	85,850	75,607	.....	500	.....	5,203	4,003	1,200
140	Niagara Falls, N. Y.	7,816	3,962	$1,354	193,790	.....	76,911	73,293	29,900	.....	.....	5,570	2,106	1,724
141	Kalamazoo, Mich.	3,875	4,568	.....	128,035	.....	47,095	77,175	.....	.....	.....	2,720	694	875
142	Bay City, Mich.	5,660	9,817	.....	139,190	.....	55,443	80,740	.....	.....	.....	2,807	163	1,457
143	York, Pa.	.....	3,364	100	75,980	.....	38,821	32,139	189	.....	.....	2,788	.....	1,540
144	Roanoke, Va.	2,670	9,514	.....	117,295	.....	51,141	57,701	6,973	400	.....	1,058	.....	.....
145	Jackson, Mich.	1,890	3,819	3,983	123,755	.....	51,454	64,051	.....	.....	.....	5,875	1,463	1,191

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE· 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.										III.—CONSERVATION OF HEALTH.						
Inspection service—Continued.				Other protection to person and property.									Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.																
.....	$2,194	.....	.....	$4,416	.....	$2,043	.....	$182	.....	$2,191	$13,297	$5,606	.....	.....	.....	$4,785	67
$4,411	14,794	.....	.....	3,775	.....	.....	$1,283	.....	.....	2,492	70,585	9,637	$881	$31,102	$14,693	6,950	68
2,555	.....	$1,242	$2,785	9,791	.....	360	2,648	699	.....	6,084	117,491	12,957	2,340	47,883	28,005	.....	69
.....	1,892	.....	.....	5,906	.....	400	2,305	.....	.....	3,201	41,778	4,760	.....	2,393	10,631	11,423	70
1,473	.....	1,746	.....	5,313	.....	2,587	.....	.....	$1,333	1,393	53,194	9,414	1,210	.....	24,061	6,461	71
3,756	.....	.....	1,267	2,040	.....	.....	1,371	.....	.....	669	151,645	6,163	2,735	49,861	.....	84,782	72
1,638	.....	.....	344	3,139	.....	80	2,276	.....	523	260	28,909	9,265	128	.....	8,190	917	73
1,236	.....	.....	.....	2,218	.....	.....	1,187	360	.....	671	32,284	5,578	1,820	4,580	2,615	10,571	74
2,884	.....	.....	.....	16,511	$1,055	.....	.....	.....	.....	15,456	50,298	7,190	1,061	14,609	13,791	4,912	75
1,566	.....	1,645	.....	3,310	3,112	.....	.....	198	.....	.....	28,364	6,538	.....	.....	5,335	6,396	76
1,962	.....	.....	1,440	2,465	.....	.....	2,465	.....	.....	.....	56,704	3,472	8,146	4,023	6,439	29,992	77
1,197	1,680	.....	.....	1,093	.....	.....	688	405	.....	.....	38,005	10,539	.....	.....	8,349	15,696	78
1,362	.....	.....	.....	14,963	11,678	225	.....	451	.....	2,609	54,696	13,052	1,916	1,219	4,366	8,205	79
451	1,595	.....	1,893	170	.....	.....	.....	144	.....	26	25,521	10,413	300	359	5,000	1,780	80
2,438	.....	.....	.....	770	.....	720	.....	50	.....	.....	16,579	3,119	.....	.....	3,850	6,626	81
1,445	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,093	2,079	.....	1,500	8,200	1,103	82
660	1,783	.....	50	12,891	.....	.....	.....	.....	.....	12,891	30,821	8,966	1,708	577	1,333	6,209	83
.....	.....	1,562	.....	3,828	1,621	.....	1,445	276	.....	486	32,840	8,862	.....	2,413	14,109	.....	84
2,162	5,082	.....	1,562	2,141	.....	.....	2,141	.....	.....	.....	50,389	16,849	.....	.....	8,444	12,710	85
1,719	.....	.....	.....	6,289	.....	200	11	42	.....	6,036	39,576	8,874	1,123	445	10,524	9,991	86
1,525	4,120	.....	.....	767	.....	294	.....	.....	473	.....	11,929	2,078	.....	.....	.....	2,831	87
1,304	1,310	1,312	6,549	15,509	7,382	.....	.....	.....	.....	8,187	29,361	6,059	938	.....	14,302	3,252	88
2,387	.....	.....	.....	4,775	4,654	.....	.....	121	.....	.....	21,099	5,483	.....	.....	9,126	.....	89
537	1,557	.....	.....	986	.....	.....	25	.....	961	.....	11,007	3,765	.....	.....	2,646	730	90
1,268	.....	.....	.....	5,449	3,649	.....	.....	.....	.....	1,800	16,090	5,879	.....	.....	.....	.....	91
1,207	600	.....	.....	145	.....	.....	.....	145	.....	.....	11,110	4,604	.....	.....	.....	768	92
924	.....	.....	.....	485	.....	115	.....	370	.....	.....	19,794	5,240	1,270	4,548	300	1,215	93
1,838	.....	.....	.....	25	.....	.....	.....	25	.....	.....	11,507	3,831	.....	.....	.....	760	94
1,562	2,228	.....	2,521	2,686	.....	.....	1,046	.....	.....	1,640	24,179	8,779	703	.....	5,696	4,252	95
.....	3,381	1,205	2,220	15,003	9,285	.....	2,578	18	.....	3,122	62,522	3,744	.....	1,200	41,712	1,582	96
.....	1,250	.....	.....	2,162	.....	1,000	327	.....	.....	835	10,952	3,374	.....	.....	1,649	842	97
1,889	1,585	.....	.....	2,987	2,957	.....	.....	30	.....	.....	11,822	2,074	960	.....	1,255	2,982	98
1,100	3,069	.....	.....	984	.....	.....	862	11	.....	111	6,585	3,119	.....	.....	575	.....	99
1,416	.....	.....	.....	1,895	.....	25	1,870	.....	.....	.....	25,492	9,809	788	.....	.....	939	100
1,989	.....	.....	.....	2,128	.....	.....	.....	.....	.....	2,128	21,424	7,809	1,236	1,159	4,383	2,931	101
1,958	4,020	.....	.....	3,422	458	.....	147	.....	.....	2,817	22,551	4,906	1,500	362	816	6,979	102
2,320	3,908	.....	1,200	153,809	.....	1,255	.....	4	.....	152,550	9,508	6,301	.....	.....	1,726	1,481	103
1,383	1,500	.....	.....	457	.....	.....	267	190	.....	.....	7,220	2,315	.....	.....	.....	4,905	104
.....	.....	.....	.....	3,435	.....	.....	186	.....	.....	3,249	67,224	10,157	816	12,585	.....	37,138	105
.....	4,975	.....	.....	15,234	9,058	.....	1,881	.....	1,424	2,871	42,056	11,197	.....	1,500	11,089	5,784	106
1,016	.....	.....	.....	9,655	7,755	392	.....	560	.....	948	17,534	5,535	1,070	2,362	684	750	107
1,629	3,162	.....	.....	4,622	.....	.....	3,493	55	.....	1,074	16,096	8,283	.....	.....	2,782	270	108
1,378	.....	.....	.....	1,510	1,450	.....	.....	60	.....	.....	28,777	3,799	771	.....	9,947	6,534	109
400	.....	.....	.....	388	.....	.....	.....	388	.....	.....	28,823	3,702	.....	15,567	664	1,900	110
.....	1,800	.....	.....	300	.....	.....	300	.....	.....	.....	28,539	3,682	.....	.....	4,128	12,644	111
2,025	764	.....	.....	3,272	.....	100	.....	13	.....	3,159	26,278	7,941	808	5,936	8,089	249	112
37	.....	.....	.....	3,478	2,507	.....	971	.....	.....	.....	6,750	3,183	888	.....	.....	479	113
1,139	1,842	.....	1,005	294	.....	.....	144	150	.....	.....	26,732	4,144	.....	14,099	.....	4,486	114
1,934	1,146	.....	.....	666	.....	.....	.....	.....	.....	666	67,707	4,670	1,062	30,248	18,567	.....	115
500	1,538	.....	.....	5,356	5,341	.....	.....	15	.....	.....	9,336	2,721	.....	.....	.....	4,229	116
1,918	.....	22	.....	5,376	1,745	690	1,941	.....	.....	1,000	15,735	7,904	1,000	.....	1,562	.....	117
.....	.....	.....	.....	420	.....	420	.....	.....	.....	.....	11,722	7,296	.....	.....	.....	2,198	118
254	2,851	.....	720	1,787	1,687	.....	.....	100	.....	.....	14,261	6,591	.....	.....	2,789	1,495	119
1,295	3,067	.....	.....	1,572	.....	.....	1,491	.....	.....	81	22,110	5,364	843	5,183	146	5,465	120
.....	.....	200	.....	466	.....	.....	446	.....	.....	20	7,187	2,262	.....	.....	2,107	.....	121
2,072	1,400	.....	.....	565	.....	300	265	.....	.....	.....	18,765	2,895	60	6,000	.....	6,413	122
.....	3,217	.....	.....	6,764	6,134	600	.....	30	.....	.....	13,188	1,859	.....	.....	963	693	123
1,251	.....	.....	.....	2,005	.....	.....	.....	168	.....	1,837	21,558	6,452	200	.....	10,822	.....	124
.....	2,119	.....	.....	2,258	.....	.....	2,258	.....	.....	.....	21,257	5,120	1,061	.....	4,904	139	125
1,328	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,989	4,491	.....	.....	.....	1,679	126
1,787	.....	.....	.....	2,375	267	300	.....	.....	475	1,333	9,595	3,167	730	.....	3,426	1,260	127
1,112	300	.....	.....	4,141	.....	.....	73	147	.....	3,921	16,701	5,181	.....	.....	2,289	2,248	128
1,536	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,292	2,568	.....	.....	770	154	129
1,170	1,541	.....	.....	2,113	.....	.....	382	.....	.....	1,731	76,475	6,149	847	19,887	13,483	31,394	130
843	332	.....	80	8,785	7,207	300	291	.....	787	200	27,924	4,244	1,475	.....	8,265	6,268	131
30	2,434	.....	.....	7,932	7,064	.....	12	.....	406	450	20,081	3,701	780	803	904	8,828	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.																
.....	$2,739	.....	.....	$49,027	$10,956	$300	$2,297	$149	.....	$35,325	$29,571	$3,262	$1,500	$1,300	$19,193	$2,716	133
$1,286	1,865	.....	.....	1,914	.....	.....	1,671	67	.....	176	14,760	.....	369	.....	.....	2,036	134
1,225	.....	.....	.....	3,046	3,000	.....	46	.....	.....	.....	18,867	5,669	.....	.....	.....	6,447	135
456	1,234	.....	.....	8	.....	.....	.....	8	.....	.....	15,623	3,548	.....	3,190	6,831	.....	136
1,541	1,250	.....	.....	989	.....	.....	.....	.....	.....	989	38,954	2,517	444	8,178	14,009	10,911	137
1,313	.....	.....	.....	70	.....	.....	.....	.....	.....	70	17,864	2,772	.....	.....	.....	11,631	138
.....	.....	.....	.....	1,583	.....	245	938	.....	.....	400	12,969	6,214	.....	.....	.....	231	139
1,740	.....	.....	.....	8,116	5,561	.....	708	942	.....	905	29,136	7,538	1,195	1,830	10,558	375	140
1,151	.....	.....	.....	1,045	.....	.....	.....	19	.....	1,026	25,170	6,511	.....	3,715	3,715	7,472	141
.....	449	.....	$738	200	.....	.....	.....	.....	.....	200	7,245	4,300	.....	840	.....	.....	142
1,248	.....	.....	.....	2,043	2,043	.....	.....	.....	.....	.....	3,455	900	.....	.....	.....	1,925	143
1,058	.....	.....	.....	22	.....	.....	19	.....	.....	3	9,823	5,956	.....	.....	2,379	.....	144
1,734	1,487	.....	.....	2,375	.....	850	609	96	.....	820	44,035	5,333	.....	12,958	12,410	8,740	145

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	III.—CONSERVATION OF HEALTH—contd.				IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.		
		Conservation of child life.		Food regulation and inspection.									
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.	Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
67	Kansas City, Kans	$383	.....	,114	$1,409	$35,354	$6,106	$23,621	$2,732	$2,895	$183,147	$5,090	$54,541
68	Lynn, Mass	3,563	.....	2,661	1,101	157,756	34,059	112,462	2,366	8,869	176,082	3,989	82,558
69	Yonkers, N. Y	8,374	$13,482	4,450	.....	260,365	20,187	223,114	.....	17,064	226,214	.....	61,675
70	Duluth, Minn	4,959	755	2,474	4,381	65,717	17,160	43,668	822	4,067	185,925	3,944	51,949
71	Tacoma, Wash	5,298	.....	3,145	3,605	88,205	26,565	56,471	1,807	3,362	210,697	2,684	83,265
72	Lawrence, Mass	5,843	.....	1,253	1,008	176,763	5,148	163,108	5,390	3,117	210,345	2,491	93,761
73	Elizabeth, N. J	7,365	1,596	1,448	.....	116,781	21,707	91,097	.....	3,977	90,749	.....	25,772
74	Utica, N. Y	.....	3,300	940	2,880	177,548	7,552	168,116	.....	1,880	120,726	1,167	45,662
75	Somerville, Mass	3,301	.....	3,702	1,732	197,990	54,288	143,395	.....	307	199,948	6,129	38,523
76	Erie, Pa	7,468	.....	1,502	1,125	75,702	9,300	62,281	.....	4,121	105,326	6,809	23,708
77	Waterbury, Conn	3,057	.....	955	620	95,107	11,113	82,193	.....	1,801	219,706	11,237	115,466
78	Oklahoma City, Okla	2,748	.....	673	.....	60,197	3,906	52,371	138	3,782	65,556	1,982	27,746
79	Schenectady, N. Y	19,746	3,862	1,168	1,162	241,573	33,715	204,386	1,441	2,031	108,217	2,516	29,891
80	Flint, Mich	2,744	1,024	1,951	1,950	68,065	11,374	52,169	.....	4,522	108,063	.....	74,649
81	Fort Wayne, Ind	1,164	.....	1,820	.....	63,789	7,409	50,004	1,500	4,876	117,927	1,104	36,566
82	Evansville, Ind	.....	4,828	1,069	2,314	49,634	6,560	41,135	.....	1,939	76,496	.....	15,172
83	Savannah, Ga	.....	480	3,426	8,122	219,688	21,469	183,195	.....	15,024	105,957	11,504	39,096
84	St. Joseph, Mo	4,683	600	1,243	930	44,381	15,697	24,030	2,503	2,151	93,498	1,340	28,922
85	Jacksonville, Fla	9,452	.....	1,525	1,409	156,610	36,320	105,831	.....	14,459	140,630	6,203	35,514
86	Manchester, N. H	6,351	1,686	582	.....	122,314	17,264	98,037	3,901	3,112	157,390	.....	73,728
87	Canton, Ohio	5,848	.....	72	1,100	97,418	28,825	66,277	.....	2,316	67,271	.....	7,210
88	Peoria, Ill	3,005	.....	960	845	91,836	10,505	79,205	.....	2,126	108,155	1,300	21,863
89	Harrisburg, Pa	3,676	.....	.....	2,814	149,754	7,003	140,378	.....	2,373	162,282	1,252	73,039
90	Knoxville, Tenn	.....	.....	931	2,935	48,931	825	46,906	.....	1,200	109,799	.....	50,518
91	Bayonne, N. J	6,584	3,627	.....	.....	144,287	15,122	127,765	.....	1,400	166,576	2,513	101,647
92	Wilkes-Barre, Pa	2,622	400	1,200	1,516	99,180	16,251	73,034	5,598	4,297	115,228	2,042	28,945
93	Troy, N. Y	5,210	191	1,100	720	160,520	13,263	135,456	.....	11,801	130,469	.....	37,811
94	Allentown, Pa	5,502	.....	1,414	.....	66,078	2,607	59,431	.....	4,040	83,329	3,320	30,151
95	El Paso, Tex	1,041	.....	1,404	2,304	142,521	6,786	128,963	1,789	4,983	57,834	.....	24,346
96	San Diego, Calif	5,202	4,778	2,152	2,152	61,185	16,241	35,633	6,155	3,156	180,828	5,865	67,986
97	Wichita, Kans	1,912	.....	1,975	1,200	48,364	9,232	35,589	.....	3,543	80,071	2,511	22,876
98	South Bend, Ind	2,070	.....	1,361	1,120	49,078	4,109	41,791	.....	3,178	79,461	4,642	6,520
99	Sioux City, Iowa	1,045	.....	923	923	80,852	14,677	62,708	.....	3,467	84,564	.....	34,744
100	Hoboken, N. J	10,986	1,470	1,500	.....	135,263	24,485	104,728	.....	6,050	78,769	.....	46,503
101	Portland, Me	.....	2,000	1,179	727	85,054	30,562	48,503	221	5,768	251,097	19,106	70,680
102	Charleston, S. C	.....	1,300	1,238	5,450	107,611	23,272	75,640	.....	8,699	65,760	2,041	16,820
103	East St. Louis, Ill	.....	.....	.....	.....	39,622	14,385	22,425	.....	2,812	78,990	3,300	24,789
104	Terre Haute, Ind	.....	.....	.....	900	37,917	4,588	33,329	.....	.....	78,568	2,250	18,576
105	Brockton, Mass	3,462	455	1,169	1,442	128,914	68,999	53,887	4,553	1,475	158,414	6,342	60,854
106	Sacramento, Calif	3,052	.....	2,500	6,934	145,046	50,907	87,499	.....	6,640	123,442	12,435	27,511
107	Binghamton, N. Y	4,793	.....	2,340	.....	63,205	14,595	45,502	68	3,040	116,054	2,865	59,238
108	Tulsa, Okla	47	.....	2,357	2,357	51,841	8,899	36,080	862	6,000	43,195	.....	22,473
109	Johnstown, Pa	6,233	423	1,070	.....	45,473	8,845	31,832	1,828	2,968	138,653	4,230	40,568
110	Rockford, Ill	4,890	900	1,200	.....	53,720	15,810	36,526	424	960	86,569	.....	30,285
111	Little Rock, Ark	2,374	.....	3,212	2,499	25,292	2,278	23,014	.....	.....	70,538	.....	48,542
112	Passaic, N. J	2,425	.....	830	.....	82,864	7,181	74,783	.....	900	50,625	1,450	16,556
113	Pawtucket, R. I	1,000	.....	600	600	63,302	29,573	32,073	.....	1,656	165,132	5,290	73,271
114	Saginaw, Mich	2,526	.....	.....	1,477	45,516	10,992	33,964	.....	560	142,494	1,810	48,502
115	Holyoke, Mass	4,044	3,750	2,449	2,917	110,849	8,834	91,841	5,352	4,822	117,218	2,680	50,169
116	Altoona, Pa	1,200	42	.....	1,144	54,266	9,740	41,986	.....	2,540	52,183	2,340	11,272
117	Mobile, Ala	805	.....	780	3,684	26,472	7,995	14,877	.....	3,600	101,042	.....	61,526
118	Springfield, Ohio	1,190	.....	519	519	38,054	6,668	30,361	.....	1,025	66,735	.....	16,369
119	Springfield, Ill	2,559	827	.....	.....	61,655	5,822	54,263	.....	1,570	46,833	.....	4,002
120	New Britain, Conn	1,843	750	1,116	1,400	60,865	27,492	30,356	.....	3,017	92,368	.....	35,835
121	Covington, Ky	818	.....	800	1,200	63,182	3,294	58,883	.....	1,005	113,188	2,290	19,202
122	Chattanooga, Tenn	600	.....	1,447	1,350	53,990	5,447	45,225	.....	3,318	70,393	.....	42,596
123	Davenport, Iowa	6,816	.....	1,056	1,801	60,434	13,690	44,628	.....	2,116	75,551	3,170	16,616
124	Lansing, Mich	1,580	1,504	500	500	56,141	11,062	42,166	675	2,238	138,639	3,307	70,137
125	Berkeley, Calif	2,937	.....	4,932	2,164	47,494	2,547	41,024	.....	3,923	104,318	2,763	50,728
126	Chester, Pa	819	.....	.....	.....	37,224	5,536	31,688	.....	.....	42,934	.....	8,766
127	Racine, Wis	1,012	.....	.....	.....	62,404	5,760	52,937	.....	3,707	111,562	.....	20,256
128	Lincoln, Nebr	4,783	.....	1,000	1,200	39,209	9,823	28,386	.....	1,000	111,092	.....	69,349
129	Lancaster, Pa	800	.....	.....	.....	26,828	728	25,500	.....	600	101,124	2,550	37,468
130	Haverhill, Mass	3,155	.....	660	900	60,274	4,529	55,745	.....	.....	138,640	4,665	42,917
131	Augusta, Ga	1,620	.....	622	5,430	56,479	7,184	39,928	.....	9,367	148,696	.....	85,747
132	Macon, Ga	1,095	.....	1,600	2,370	82,622	13,643	62,925	461	5,593	63,587	1,800	31,892
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
133	Atlantic City, N. J	.....	.....	.....	$1,600	$142,335	.....	$121,954	$12,963	$7,418	$133,978	$4,494	$48,392
134	Tampa, Fla	$534	.....	$4,301	7,520	116,096	$23,300	86,716	.....	6,080	145,934	.....	38,753
135	Gary, Ind	5,013	.....	.....	1,738	66,707	12,161	51,576	.....	2,970	60,521	.....	23,259
136	Topeka, Kans	.....	.....	1,804	250	41,658	4,190	27,904	611	8,953	57,476	.....	17,339
137	Malden, Mass	1,531	.....	864	500	98,558	25,617	71,385	1,433	123	130,105	3,997	56,530
138	Huntington, W. Va	1,418	.....	1,543	500	53,409	10,033	41,472	.....	1,904	38,390	2,031	12,294
139	East Orange, N. J	3,232	$1,933	1,359	.....	112,448	13,952	95,976	.....	2,520	95,546	.....	18,677
140	Niagara Falls, N. Y	3,650	2,213	1,777	.....	108,700	5,348	101,020	.....	2,332	181,792	1,250	43,623
141	Kalamazoo, Mich	2,221	.....	768	768	19,612	5,137	12,905	.....	1,570	64,191	1,410	23,216
142	Bay City, Mich	725	.....	690	690	23,890	6,514	17,076	.....	300	78,722	2,241	31,290
143	York, Pa	630	.....	.....	.....	41,633	9,321	32,312	.....	.....	60,789	.....	20,121
144	Roanoke, Va	430	.....	1,058	.....	31,119	3,420	25,602	.....	2,097	47,585	.....	22,096
145	Jackson, Mich	2,869	.....	870	858	29,261	13,702	13,989	.....	1,570	71,939	.....	29,313

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								
								Charities.				Hospitals.		
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.														
$4,261			$47,123		$72,132	$11,581		$160		$380	$150	$2,316		67
6,093	$20,594	$9,512	53,228		108	106,721	$5,223	67,607	$23,995	3,519		3,391		68
	6,140	1,433	157,956			133,292	3,920	13,714	9,700	51,927		50,981	$400	69
30,957	34,636	18,840	41,636		3,963	7,399	2,376	200		823	2,641			70
54,531			45,337	$10,724	14,156	26,173		1,096				1,578		71
17,000	13,911	29,266	62,188		728	115,316	4,595	25,049	81,618			2,868		72
597	460	5,551	55,364		2,005	41,586	1,622	7,471	12,826	2,628	1,000	16,000	39	73
2,888		4,317	66,692			52,183	6,486	12,238				29,605		74
8,767	36,626	4,910	64,000		40,993	61,139	3,866	29,657	18,724			8,497		75
881			63,322		10,606	1,983		983				1,000		76
14,916	8,200	13,555	56,332			84,419	3,682	17,084	35,426	3,975	1,115	6,857	14,459	77
3,016			30,045		2,787	17,633		940	2,400		1,351	4,643		78
1,122		61	70,831		3,796	85,609	6,601	21,607	37,899	12,873	200	4,882	282	79
7,092			26,322			99,786	1,537	6,460	3,138			88,651		80
21,810			58,000		447									81
488	6,593		54,243			11,432		4,732		1,800	900	4,000		82
1,917	2,423		49,469	200	1,348	35,684		10,304	48	3,813	542	17,077		83
9,559	13,413	534	35,702		4,018	25,250		14,693						84
3,108			33,920		5,885	35,725		10,484				5,927		85
4,996	17,234	5,175	52,713		3,544	31,479		24,959	3,620	1,400	200	900		86
56			57,883		2,122	11,025		4,133				3,986		87
18,045	833		60,753		5,361	35,727								88
6,504		16,070	60,990		4,427	3,075		75				3,000		89
6,576			52,705			112,009		8,232		52	2,142	101,583		90
14,311		2,622	45,483			24,303		4,781				19,522		91
15,885	2,586		55,492		10,278	850		700			150			92
11,694	1,953		73,824	100	87	155,808	7,296	30,063	27,228	57,733	1,673	29,479	2,336	93
1,570	2,022		46,266			1,500		1,500						94
177	1,353		31,816		142	28,545		8,430		150	1,044	5,493		95
5,522	31,454		69,247		754	475			450	25				96
11,457	1,288		35,918		6,021	15,015		5,367		2,400				97
2,480		2,338	62,169		1,312	914		914						98
17,477	229	362	29,728		2,024	76		76						99
		1,839	30,427			40,595	3,233	6,451	67			30,844		100
17,237	32,362	16,191	94,394	1,127		111,589	3,377	18,875	63,648	15,621		9,734	334	101
3,161			40,436	100	3,202	108,136		185	15,453	47,770	2,302	40,000		102
2,306	3,782		44,619		194									103
150		3,124	52,452		2,016	8,500		300		400	600	7,200		104
10,813	21,682	3,512	50,886		4,325	79,721	3,799	39,089	24,459			12,000		105
	6,476		74,678	2,000	342	19,358		12,454				6,904		106
11,343	3,619	1,500	36,336		1,153	202,054	3,333	14,349	17,321	37,276	443	124,472		107
			20,722			14,930		1,500						108
8,283	1,576	7,128	35,232		41,636	1,432								109
3,752	8,453	2,181	40,199		1,699	3,325		300	500	500		2,025		110
			19,859		2,137	23,974		1,464				20,187		111
145	2,203	167	27,927	2,000	177	29,347		10,627	8,720			10,000		112
3,666	15,564	2,896	61,769		2,676	38,785	2,172	14,413	10,564			11,194		113
42,068		418	47,670		2,026	13,523		12,679						114
7,576	6,907	16,552	31,907		1,417	95,954	7,841	43,422	36,591			7,234		115
1,067		7,902	26,500		3,102	3,531								116
			38,366		1,150	17,981		3,481			617	13,883		117
1,286			49,080			85,513		1,900		1,655		81,958		118
1,010	4,750		36,585		486	3,097								119
2,226	21,166	938	31,299		904	50,028	3,814	11,493	18,179	317	1,139	5,195	8,318	120
1,665	245		86,931		2,855	17,740				300		2,400		121
447	1,583	437	25,330			102,242		5,170	300	1,500	1,300	76,309		122
1,408	1,258	2,950	45,991	300	3,858									123
9,841	10,590		40,352		4,412	20,999	865	11,783				7,351		124
8,061			36,421		6,345	14,508	358	9,000		3,350		1,800		125
40			31,600		2,528	900		900						126
11,700	27,703	10,321	39,471		2,111	19,265	1,134	14,185	400			2,146		127
3,608			37,082		1,053	4,675		2,347				2,328		128
11	247		58,882		1,966	3,141		3,141						129
24,351	15,098	8,694	42,843		62	102,858	3,406	19,977	34,934			44,124		130
11,329	7,797		43,823			158,989		8,498		350	150	142,473		131
1,909			22,776		5,210	110,346		5,439			1,200	94,514		132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.														
	$5,509		$67,686		$7,897	$56,588	$2,265	$8,408	$9,715	$600	$600	$35,000		133
$18,992			87,939		250	75,034		3,993	900	1,725	900	62,876		134
600			36,662			1,040		1,040						135
4,411	125	$500	33,934		1,167	11,074		5,080			7			136
3,849	22,595	5,849	36,770		515	42,572	3,207	23,650	12,456			3,259		137
343			23,629		93	22,601	1,335	13,004	606			3,077		138
2,520	16,446	4,080	51,531		2,292	19,514		10,003	2,361			7,150		139
29,690		5,113	36,763		65,353	23,458	3,643	9,815				10,000		140
2,182	30	835	35,319		1,109	7,841	665	5,724	400	459		593		141
1,616	1,273	819	41,266		217	23,378		3,105		600	19,673			142
			37,544		3,124	1,863		1,563				300		143
2,031	200		21,547		1,711	16,628		2,838	3,613	489	1,550	3,000		144
267	4,372	173	36,148		1,666	106,669	1,478	7,548		399		96,010		145

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—contd.			VII.—EDUCATION.			VIII.—RECREATION.				
		Corrections.										
		Institutions for adults.	Institutions for minors.	Probation boards and officers.	Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF [illegible] TO 100,000 IN 1919.											
67	Kansas City, Kans.	$8,575			$510,417	$497,762	$12,685	$31,768		$2,979	$28,789	
68	Lynn, Mass.		$2,986		570,424	536,200	34,224	69,123		15,960	53,163	
69	Yonkers, N. Y.			$2,650	969,043	955,370	13,673	25,652		5,088	24,564	
70	Duluth, Minn.	1,359			748,569	715,153	33,416	42,513		12,044	30,469	
71	Tacoma, Wash.	14,625	9,474		720,951	686,329	34,622	104,476	$18,398	5,481	50,029	$30,568
72	Lawrence, Mass.		1,186		582,668	561,216	21,392	29,311		7,818	21,493	
73	Elizabeth, N. J.				497,244	473,396	23,848	23,599		12,778	10,821	
74	Utica, N. Y.		2,058	1,796	563,820	528,823	34,997	43,787	144	7,582	36,061	
75	Somerville, Mass.		386		621,753	584,337	37,416	57,772		9,911	47,861	
76	Erie, Pa.				535,948	518,385	17,563	9,270	633	380	8,257	
77	Waterbury, Conn.			1,821	734,242	710,060	24,182	28,235	1,990	5,105	21,140	
78	Oklahoma City, Okla.	8,299			613,847	604,765	9,082	29,993	2,646	108	27,239	
79	Schenectady, N. Y.			1,265	689,087	676,087	13,000	23,015		11,843	11,172	
80	Flint, Mich.				429,374	420,379	8,995	16,412		5,245	11,167	
81	Fort Wayne, Ind.				433,599	411,486	22,113	34,651		6,684	27,967	
82	Evansville, Ind.				503,840	483,293	20,547	31,077		2,783	28,294	
83	Savannah, Ga.	3,900			281,332	261,449	19,883	38,981		12,403	26,578	
84	St. Joseph, Mo.	10,557			536,294	516,705	19,589	32,350	1,346	2,850	28,154	
85	Jacksonville, Fla.	19,314			279,380	267,215	12,165	34,245	2,327	3,571	28,347	
86	Manchester, N. H.			400	347,592	328,373	19,219	16,951		4,497	12,454	
87	Canton, Ohio.	2,906			451,424	443,878	7,546	6,429	403	765	5,261	
88	Peoria, Ill.	35,727			512,260	490,331	21,929	78,894	1,856	6,073	70,505	460
89	Harrisburg, Pa.				486,725	481,725	5,000	45,454		6,075	39,379	
90	Knoxville, Tenn.				323,466	305,259	18,207	3,157			3,157	
91	Bayonne, N. J.				675,294	660,205	15,089	20,604		6,414	14,190	
92	Wilkes-Barre, Pa.				449,277	449,277		29,404		3,699	25,705	
93	Troy, N. Y.				387,350	378,850	8,500	30,559		6,237	24,322	
94	Allentown, Pa.				409,928	404,428	5,500	16,621		9,312	7,309	
95	El Paso, Tex.	13,428			375,067	368,418	6,649	43,742	3,001		40,741	
96	San Diego, Calif.				593,775	558,471	35,304	182,192	1,788	32,067	148,337	
97	Wichita, Kans.	7,248			484,899	473,600	11,299	18,359	2,447	437	15,475	
98	South Bend, Ind.				534,182	514,195	19,987	30,971	95	13,027	17,849	
99	Sioux City, Iowa.				616,365	592,538	23,827	43,981	2,095	10,718	31,168	
100	Hoboken, N. J.				587,355	564,120	23,235	49,007		18,847	30,160	
101	Portland, Me.				423,632	417,132	6,500	39,003		9,432	29,571	
102	Charleston, S. C.	2,426			185,506	185,406	100	24,008		2,792	21,216	
103	East St. Louis, Ill.				344,395	334,899	9,496	37,863		5,382	32,144	337
104	Terre Haute, Ind.				491,851	475,269	16,582	17,327			17,327	
105	Brockton, Mass.		374		534,504	510,746	23,758	20,308		5,800	14,508	
106	Sacramento, Calif.				646,057	618,683	27,374	64,928	2,799	13,799	48,330	
107	Binghamton, N. Y.	1,360	1,500	2,000	406,811	394,522	12,289	12,338		1,709	10,629	
108	Tulsa, Okla.	13,430			533,938	527,281	6,657	22,380			22,380	
109	Johnstown, Pa.	1,432			418,356	418,356		7,641		3,969	3,672	
110	Rockford, Ill.				498,524	478,294	20,230	29,121		5,289	23,832	
111	Little Rock, Ark.	2,323			277,469	270,643	6,826	2,391			2,391	
112	Passaic, N. J.				453,455	436,479	16,976	9,797		2,196	7,601	
113	Pawtucket, R. I.	442			418,401	400,924	17,477	19,302		3,618	15,684	
114	Saginaw, Mich.	844			412,467	402,001	10,466	16,931		6,712	10,219	
115	Holyoke, Mass.		866		453,218	434,218	19,000	34,280		17,640	16,640	
116	Altoona, Pa.	3,531			350,354	350,354		1,092		377	715	
117	Mobile, Ala.				155,457	155,257	200	9,167		95	9,072	
118	Springfield, Ohio.				322,969	316,750	6,219	14,187		715	13,440	32
119	Springfield, Ill.	3,097			442,196	423,902	18,294	59,463		1,978	57,485	
120	New Britain, Conn.			1,573	421,519	405,019	16,500	18,613		3,145	15,468	
121	Covington, Ky.	12,040	3,000		206,253	199,254	6,999	16,495		500	15,995	
122	Chattanooga, Tenn.	8,961	7,500	1,202	199,415	188,748	10,667	14,853		1,895	12,958	
123	Davenport, Iowa.				477,301	460,600	16,701	49,126	5,912	4,337	38,877	
124	Lansing, Mich.			1,000	281,528	272,306	9,222	18,874	617	541	17,716	
125	Berkeley, Calif.				613,086	585,042	28,044	31,768		15,042	16,726	
126	Chester, Pa.				234,300	233,300	1,000	6,464		500	5,964	
127	Racine, Wis.			1,400	361,620	348,940	12,680	45,159		16,005	26,929	2,225
128	Lincoln, Nebr.				473,087	461,495	11,592	21,002	1,483	2,001	17,518	
129	Lancaster, Pa.				228,819	225,819	3,000	5,659		1,000	4,659	
130	Haverhill, Mass.		417		339,871	319,788	20,088	22,339		2,698	19,641	
131	Augusta, Ga.	7,518			207,825	207,525	300	7,851			7,851	
132	Macon, Ga.	9,193			182,143	180,943	1,200	26,827		7,191	19,636	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.											
133	Atlantic City, N. J.				$522,651	$509,045	$13,606	$75,837		$69,965	$5,872	
134	Tampa, Fla.	$3,740	$900		253,106	247,218	5,888	19,804		6,684	9,151	$3,969
135	Gary, Ind.				413,128	382,462	30,666	15,650		1,492	14,158	
136	Topeka, Kans.	5,987			370,800	363,457	7,343	38,679	$3,393	7,189	15,267	12,830
137	Malden, Mass.				338,163	318,223	19,940	44,425	178	3,538	40,709	
138	Huntington, W. Va.	4,579			342,850	336,208	6,642	6,844		375	6,469	
139	East Orange, N. J.				429,203	405,173	24,030	18,300		8,600	9,700	
140	Niagara Falls, N. Y.				272,014	264,632	7,382	11,895		1,058	10,837	
141	Kalamazoo, Mich.				324,656	310,664	13,992	7,524		1,116	6,408	
142	Bay City, Mich.				339,464	328,806	10,658	12,498		320	12,178	
143	York, Pa.				214,733	213,996	737	6,921		749	6,172	
144	Roanoke, Va.	5,138			168,930	168,930		5,533		323	5,210	
145	Jackson, Mich.	334		$900	248,156	236,381	11,775	35,548		3,471	32,077	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.)

IX.—MISCELLANEOUS.						X.—GENERAL.									
			Administration of—				Pensions and gratuities for—								
Total.	Mothers' pensions.	Soldiers' relief and burial.	Public trust funds.	Investment funds.	Other miscellaneous.	Total.	Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.	Judgments and losses.	Undistributed expenses.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.															
$793					$793	$16,153	$10,967	$1,505	$9,462				$3,661	$1,525	67
108,926	$12,483	$45,540			50,903	39,874	27,422	8,711	6,625	$2,967	$2,025	$7,094	8,951	3,501	68
43,957	20,030		$1,906		22,021	23,593	20,532	11,164	9,368				3,061		69
4,504			1,008		3,496	26,647	24,197	7,341	12,333	4,523			2,000	450	70
2,631					2,631	20,455	11,415	7,479	3,936				900	8,140	71
62,054	25,992	10,269			25,793	23,436	1,182	591	591				1,000	21,254	72
1,290			216	$337	737	12,584	11,831	6,617	5,214					753	73
597		530	67			25,976	21,116	4,158	13,592	3,366			3,060	1,800	74
111,552	24,251	36,599			50,702	26,083	18,010	6,895	3,568		750	6,797	6,821	1,252	75
						5,907	4,202		2,558	1,644			1,705		76
37,836			4		37,832	16,636	8,696	5,481	3,215				6,468	1,472	77
						3,984	3,534		3,534				450		78
13,387	4,023	3,336		10	6,018	25,675	15,348	1,713	5,437	8,198			5,006	5,321	79
7,200					7,200	4,235							1,578	2,657	80
4,378			219		4,159	17,617	9,096	3,542	5,554				7,871	650	81
1,411			106		1,305	19,637	16,156	8,385	7,771				190	3,291	82
4,093					4,093	21,227	16,020	6,729	3,739		582	4,970	718	4,489	83
337			5	282	50	12,007	3,955		3,955				300	7,752	84
12,649					12,649	27,628	9,235	6,624	2,611				2,327	16,066	85
8,118		323			7,795	5,295	1,981		1,981				1,178	2,136	86
496			371		125	15,100	14,587	5,826	6,983	1,778			513		87
5,996			281		5,715	25,893	23,593	5,886	14,947	2,760			1,653	647	88
						22,877	13,357	360	3,443	9,554				9,520	89
610					610	4,177	1,246	840	406				2,931		90
25,953			1		25,952	18,533	7,723	524	7,199					10,810	91
406			40		366	20,880	6,041		4,090	1,951			7,679	7,160	92
36,201	26,012	2,420		20	7,719	26,592	24,287	8,252	12,873	3,162			1,405	900	93
4,121					4,121	11,538	2,009		2,009					9,529	94
1,743					1,743	5,946							990	4,956	95
769			3		766	28,567	7,933	7,813	120					20,634	96
182					182	12,788	3,694		3,694				2,173	6,921	97
981			466	515		8,034	7,527	5,082	2,445					507	98
						12,781	7,164	2,490	4,674				5,617		99
11,451			326		11,125	35,901	25,851	12,262	13,589					10,050	100
32,068	4,390	7,412			20,266	27,977	13,546	7,646	5,900				1,821	12,610	101
534			12	98	424	15,016	11,349	6,738	2,590	2,021			355	3,312	102
251			39		212	9,918	7,020	3,780	3,240				1,930	968	103
566			566			14,507	12,185	3,480	5,594	3,111			1,220	1,102	104
50,584	22,637	26,220			1,727	9,269	6,426	134	1,435		689	4,168	1,060	1,783	105
31,451				4,354	27,097	30,735	8,530	1,260	7,270				3,873	18,332	106
25,974	9,640	1,730	44		14,560	19,910	12,467	3,294	3,999	5,174			1,327	6,116	107
25					25	8,850	1,044		1,044					7,806	108
167					167	11,972	1,505		1,505				5,658	4,809	109
						7,215	3,502	2,482	1,110				3,261	362	110
						10,643	360	360						10,283	111
1,245			174		1,071	6,403	5,049	1,498	3,551					1,354	112
328		105		91	132	32,428	4,871	4,871					27,557		113
1,652					1,652	9,608	7,709	4,946	2,763					1,899	114
36,370	15,393	4,865			16,112	12,444	6,327	2,019	2,019			2,289	1,853	4,264	115
						12,271	7,373		1,648	5,725			350	4,548	116
64				64		13,034	205			205				12,829	117
1,650			197		1,453	18,587	14,990	4,305	5,716	4,969				3,597	118
219			219			25,738	9,276	3,700	5,576					16,462	119
10,604		250			10,354	3,602	2,076	500	1,576				766	760	120
						5,021							220	4,801	121
6,438		300			6,138	13,647	9,405	4,605	3,360	1,040		400	4,242		122
3,718					3,718	31,652	4,987	2,304	2,683				150	26,515	123
312					312	2,332	723		723				1,075	534	124
38				24	14	5,502							5,180	322	125
3			3			8,551	2,728		1,379	1,349			1,091	4,732	126
10,612			1		10,611	3,286	1,385	1,032	353				525	1,376	127
838					838	9,852	5,532		5,532				4,213	107	128
						11,382	5,654		2,036	3,618				5,728	129
54,213	9,789	36,649	160		7,615	5,591	4,649	2,727	1,372			350	728	214	130
2,288				575	1,713	17,304	13,866	5,009	8,572			285	767	2,671	131
385					385	17,377	1,860	1,380	480				3,143	12,374	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.															
$1,154			$520		$634	$24,541	$19,746	$6,579	$13,167					$4,795	133
9,643				$3,467	6,176	3,604	3,604		3,604						134
232					232	20,825	712		712				$4,165	15,948	135
100			8		92	12,458	11,261		5,614	$5,647			220	977	136
78,365	$19,486	$25,758	128		32,993	5,892	4,997	600	2,952	425		$1,020	431	464	137
273					273	13,076							11,503	1,573	138
95			85		10	11,701	8,202	4,343	3,859					3,499	139
548		458	12		78	16,037	12,141	1,810	6,895	3,436			648	3,248	140
4					4	2,525	1,560		1,560				140	825	141
557					557	6,994	684		684				1,663	4,647	142
226			226			3,099	1,225	1,225						1,874	143
175					175	22,678							2,283	20,395	144
401				213	3,188	18,754	2,025	550	1,475				1,541	15,188	145

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.											
				Legislative branch.			Executive branch.							
							Chief executive.		Financial.					
			Total.	Council or board of aldermen.	Clerk of council.	Legislative investigations.	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 IN 1919—Continued.													
146	McKeesport, Pa	$659,479	$55,234				$14,942	$2,199	$591	$1,230	$5,152	$8,924	$3,995
147	Quincy, Mass	1,026,693	70,138	$5,903	$550	$6,507		3,455	100	3,727	14,161	7,329	876
148	Newton, Mass	1,468,811	92,482	784	2,794	4,017		6,684		5,023	14,769	7,500	
149	Charlotte, N. C	459,021	37,594				12,006		1,575	4,893	5,076	2,075	
150	Elmira, N. Y	695,840	83,917	4,163		2,475				5,765	4,723	582	646
151	Cedar Rapids, Iowa	704,416	37,699				18,584	2,096	376	2,691	98		15
152	Pasadena, Calif	1,173,431	97,898				16,887	20,810	500	1,762	10,394	3,726	
153	New Castle, Pa	535,519	55,719				12,470	1,306	130	1,023	7,651	7,845	2,588
154	Fresno, Calif	795,936	36,530	2,611	2,421	2,529		2,930	861			2,848	
155	Galveston, Tex	741,313	37,508				10,145	2,784		1,200	2,650	6,155	766
156	Pueblo, Colo	593,388	34,578				9,430	2,150		4,615		4,395	
157	Montgomery, Ala	575,536	39,305				12,078	2,068	850	3,807	5,524		
158	Woonsocket, R. I	613,855	45,334	6,428	203	1,809		3,406	300	4,371	7,194	150	1,089
159	Salem, Mass	934,633	55,382	7,167	450	3,763		1,478		3,652	8,331	5,318	600
160	Decatur, Ill	503,091	41,087				17,020	1,886	350	25		9,751	385
161	Highland Park, Mich	1,043,965	99,572				9,586	7,140	3,280	4,954	5,694	7,292	568
162	Wheeling, W. Va	662,328	49,630	4,872	1,250			4,973	468	4,291		3,541	651
163	Chelsea, Mass	808,827	54,529	4,787	1,313	2,920		1,580	150	7,550	8,716	599	170
164	Shreveport, La	559,718	47,621				16,178	1,687	1,692	2,024	3,645	2,906	189
165	Butte, Mont	1,310,424	102,396	8,621	5,655	5,773		7,263	150	6,127	1,500	14,455	714
166	Mount Vernon, N. Y	977,083	118,643	6,012	3,366	6,990		7,097		2,507	5,867	15,848	1,010
167	Winston-Salem, N. C	401,440	22,872			2,938			450	3,723	658	2,576	
168	Lexington, Ky	580,569	51,872				17,546	4,454	$25	2,946	4,608	1,574	80
169	Fitchburg, Mass	902,957	50,728	5,196	450	2,189		2,914		2,749	8,966	4,716	744
170	Perth Amboy, N. J	601,059	41,421	2,300		2,415		900	2,175	2,260	6,731	4,905	
171	Portsmouth, Va	365,257	43,369				3,532	3,683		1,679	1,445	6,279	
172	Pittsfield, Mass	736,305	51,703	2,107	400	1,180		2,474	1,294	2,779	9,827	6,381	237
173	Lima, Ohio	427,694	43,107	2,375	1,740	3,945		4,721	1,394	1,399	4,184	3,655	1,415
174	Superior, Wis	810,525	61,473				16,275	2,102	425	2,639	5,219	2,156	
175	West Hoboken, N. J	528,558	33,143	3,000	1,088	1,000			335	2,000	4,513	2,987	238
176	Springfield, Mo	481,405	38,241				10,595	1,770		120	2,678	7,884	
177	Everett, Mass	734,936	55,962	5,704	901	3,607		2,666	459	1,858	8,506	4,367	150
178	Dubuque, Iowa	506,066	36,072	3,402		1,490		2,752		5,677	4,343	563	152
179	Hamilton, Ohio	476,440	60,909	3,653	1,960	3,824		4,974		2,268	5,558	5,558	895
180	Stockton, Calif	852,756	68,370				17,184	2,732	4,165	2,705	4,979	2,169	
181	San Jose, Calif	617,930	46,333	1,512	1,256			4,163	485	250		3,688	
182	Kenosha, Wis	571,208	34,170	4,671	800	1,829			160	2,633	2,278		
183	Charleston, W. Va	507,482	36,303	1,538	1,804	3,308		2,877	470	1,203	728	5,498	736
184	Jamestown, N. Y	654,479	55,487	4,635		2,940		2,819		4,225	4,543	3,639	
185	Joliet, Ill	555,662	53,443				18,472	3,472	682	936	1,457	13,414	5
186	Waco, Tex	698,249	32,836				9,005	3,067	200		4,851	2,640	
187	Taunton, Mass	664,948	45,499	5,059	500	1,597		2,972	522	6,779	6,953		908
188	Madison, Wis	733,940	44,194	7,839	3,761	1,708			5,320	400	3,667	3,256	
189	Columbia, S. C	481,399	39,789				12,467		1,322	7,015	610	2,280	
190	Brookline, Mass	1,398,141	83,027				15,200	4,492		4,577	13,524	6,839	776
191	Lorain, Ohio	521,943	51,615	4,216	1,578	4,266		4,405	767	1,089	4,589	4,590	911
192	Auburn, N. Y	670,186	51,922	4,577	1,863	2,622		3,470		5,198	4,328	1,521	
193	Quincy, Ill	479,677	37,024	3,784	2,000	2,049		1,513		900	1,104	10,614	
194	Williamsport, Pa	422,714	35,055				10,644	1,200	70	1,160	3,520	5,956	2,031
195	Aurora, Ill	481,284	39,764	4,824		1,941		4,197		300	2,550	9,607	
196	Council Bluffs, Iowa	486,919	19,639	2,187	3,080	1,800		2,160	454	1,740	200	1,128	
197	New Rochelle, N. Y	946,722	121,901	5,794	3,758	5,260		8,656		4,395	9,364	8,125	1,141
198	Waterloo, Iowa	473,962	31,299	1,500		2,777		2,185	617	75		9	
199	Battle Creek, Mich	642,313	50,244				3,365	2,635	296	2,323	4,568	2,520	
200	Austin, Tex	466,008	37,084				12,748	1,500			5,647	5,375	710
201	Poughkeepsie, N. Y	553,504	53,517	5,604		1,098				5,188	1,809		
202	Stamford, Conn	797,717	64,949	2,758	750	2,100	5,051	2,799	825	2,318	5,754	4,335	1,322
203	East Chicago, Ind	506,241	37,956	1,500	2,063	2,418		4,720	32	1,830	300	2,914	38
204	Amsterdam, N. Y	438,048	50,539	5,067	828	2,100		1,702	711	3,336	2,465	1,868	13
205	Oshkosh, Wis	500,147	31,564				11,390	1,327	235	1,734	1,563		1,610
206	Danville, Ill	355,082	37,798	4,377	2,070	2,500		1,690	293	500	730	13,953	
207	Easton, Pa	406,709	28,456				6,000	1,029		1,241	3,014	7,379	3,540
208	Orange, N. J	566,998	46,742				9,985	6,208	300	3,443	2,700	133	300
209	Wilmington, N. C	451,963	36,131	3,713		3,310			300	5,375	2,706	10,245	279
210	Ogden, Utah	497,723	54,810				14,962	5,295		6,119	3,031	5,269	7
211	Norristown, Pa	196,566	17,084	23	1,226	817			95	1,176		5,795	2,553
212	Watertown, N. Y	471,587	42,291		650			1,425		3,582	4,098	127	87
213	Waltham, Mass	606,154	47,267	8	400	2,549		2,975	744	7,819	6,826		285
214	La Crosse, Wis	473,296	35,152	4,082	901	1,103		2,382	200	3,083	2,865		
215	Green Bay, Wis	477,404	34,681				10,074		325	2,118	2,202	627	
216	Muskogee, Okla	394,955	39,819				13,440	5,694	498	1,696		1,160	
217	Lynchburg, Va	495,907	40,589	1,476	900	2,164		1,662	400	3,156	3,127	10,217	350
218	Joplin, Mo	520,864	46,040				11,664	2,338		50	1,375	9,458	
219	Newport, R. I	744,140	47,763	3,498	600	2,322			400	4,672	6,354	2,781	284
220	Colorado Springs, Colo	548,450	36,661				10,607	2,165		2,157		3,072	
221	Zanesville, Ohio	330,786	37,804	1,571	516	2,062		2,880	255	757	3,387	3,387	277
222	Newport, Ky	294,680	36,196				17,186	1,854	460	1,645	1,734	216	
223	Everett, Wash	408,024	29,808				7,392	4,668	291	6,388		66	10
224	Newark, Ohio	298,606	39,026	2,809	1,313	2,236		2,828		1,164	2,630	2,630	129
225	Bellingham, Wash	356,427	20,704	2,149	1,200	1,216		1,549	174	1,847	126	1,100	
226	Jackson, Miss	290,619	32,774				9,722	1,968	482	419	2,997	4,826	487
227	Boise, Idaho	435,977	26,604				6,600		250	1,326	1,080	5,364	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

I.—GENERAL GOVERNMENT—continued.																		
Executive branch—Continued.											Judicial branch.							
Legal.		Other general executive offices and accounts.																
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.																		
$5,917	.....	$1,661	$1,801	.....	$123	.....	.....	.....	.....	$247	.....	$1,000	.....	.....	.....	.....	.....	146
2,953	.....	3,724	5,912	$3,959	.....	.....	.....	$209	$267	.....	$440	.....	.....	.....	.....	.....	.....	147
1,391	.....	5,392	15,705	.....	150	.....	$5,611	.....	129	665	1,499	.....	.....	.....	.....	.....	.....	148
2,744	.....	.....	2,041	.....	.....	.....	.....	.....	.....	.....	.....	1,555	.....	.....	.....	.....	.....	149
2,897	.....	4,379	7,227	2,345	315	.....	.....	.....	.....	150	.....	3,546	$4,344	$270	.....	.....	.....	150
1,122	.....	.....	3,786	.....	.....	.....	.....	.....	.....	78	.....	1,599	.....	.....	.....	.....	.....	151
5,959	.....	3,401	8,857	.....	.....	.....	.....	.....	2,824	721	.....	2,388	.....	.....	.....	.....	.....	152
3,937	.....	2,430	1,318	.....	56	.....	.....	.....	.....	35	.....	.....	.....	.....	.....	.....	.....	153
2,659	.....	.....	7,111	.....	.....	.....	.....	323	.....	40	101	5,415	.....	.....	.....	.....	.....	154
2,700	.....	.....	3,774	.....	.....	.....	.....	.....	.....	.....	.....	1,324	.....	.....	.....	.....	.....	155
3,000	.....	3,362	2,825	.....	516	.....	.....	.....	.....	.....	.....	905	.....	.....	.....	.....	.....	156
3,655	.....	3,032	3,811	.....	.....	.....	.....	.....	.....	.....	.....	53	.....	.....	$1,200	.....	.....	157
1,588	.....	4,440	3,874	.....	.....	.....	.....	.....	.....	.....	863	.....	.....	1,613	.....	.....	.....	158
4,197	.....	4,418	5,272	.....	.....	.....	1,511	174	.....	.....	1,238	.....	.....	.....	.....	.....	.....	159
1,220	.....	855	2,228	.....	.....	.....	.....	.....	.....	30	.....	1,141	.....	.....	.....	.....	.....	160
9,026	.....	5,559	8,505	9,614	.....	.....	.....	.....	20	20	.....	7,206	.....	.....	.....	.....	.....	161
2,888	.....	.....	2,555	.....	.....	.....	.....	.....	.....	.....	11,851	1,164	.....	.....	.....	.....	.....	162
1,882	.....	3,273	2,469	.....	22	.....	2,589	.....	.....	.....	2,211	.....	.....	.....	.....	.....	.....	163
1,224	.....	.....	3,617	.....	.....	.....	.....	.....	.....	90	.....	2,529	.....	.....	.....	$589	$500	164
7,241	.....	.....	13,349	.....	.....	.....	.....	.....	.....	534	.....	3,608	.....	.....	.....	.....	.....	165
12,232	.....	3,666	3,727	6,829	2,040	.....	.....	4	.....	.....	.....	10,322	.....	.....	.....	.....	.....	166
880	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,625	.....	.....	.....	.....	.....	167
1,612	.....	1,130	3,276	.....	.....	.....	.....	.....	.....	.....	.....	5,287	.....	.....	721	.....	.....	168
1,510	.....	5,625	3,399	.....	309	.....	1,447	248	.....	.....	1,235	.....	.....	.....	.....	.....	.....	169
2,435	.....	3,233	.....	.....	.....	.....	.....	.....	.....	80	.....	1,500	.....	4,528	.....	.....	900	170
1,899	.....	.....	3,095	.....	.....	.....	.....	.....	.....	.....	7,123	1,570	.....	126	7,917	796	.....	171
1,112	.....	3,935	3,437	6,260	.....	8625	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	172
3,055	.....	.....	764	4,614	281	1,300	.....	.....	.....	.....	.....	1,769	290	.....	.....	.....	.....	173
5,448	.....	2,336	3,309	3,523	.....	.....	.....	.....	.....	.....	.....	3,465	.....	.....	.....	.....	.....	174
900	.....	2,464	.....	.....	.....	.....	.....	.....	.....	78	.....	5,292	.....	1,622	.....	.....	.....	175
3,378	.....	2,126	1,972	.....	828	.....	.....	.....	.....	.....	.....	2,700	.....	.....	.....	.....	.....	176
2,686	.....	2,421	5,861	4,678	150	.....	.....	28	.....	.....	1,115	.....	.....	.....	.....	.....	.....	177
3,884	.....	2,781	3,121	.....	.....	.....	.....	.....	.....	50	.....	.....	.....	.....	.....	.....	.....	178
3,279	.....	.....	5,893	4,770	702	3,056	.....	.....	.....	.....	.....	5,834	.....	.....	.....	.....	.....	179
1,944	.....	4,178	2,476	.....	.....	.....	.....	.....	.....	40	.....	6,194	.....	.....	.....	.....	.....	180
2,196	.....	.....	11,078	.....	233	.....	.....	.....	.....	40	8,695	2,565	.....	.....	.....	.....	.....	181
2,329	.....	5,114	5,853	.....	.....	.....	.....	.....	.....	.....	.....	2,210	.....	.....	.....	.....	.....	182
.....	.....	1,545	4,079	.....	.....	.....	.....	.....	.....	.....	5,061	1,504	.....	.....	.....	.....	.....	183
2,305	.....	1,803	3,373	2,249	806	.....	.....	.....	.....	.....	.....	3,440	.....	.....	.....	.....	.....	184
4,463	.....	.....	2,765	823	.....	.....	.....	.....	.....	40	.....	1,913	.....	.....	.....	.....	.....	185
3,003	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,410	.....	.....	.....	.....	.....	186
1,336	.....	4,109	2,128	.....	.....	.....	1,394	502	.....	.....	2,667	.....	.....	.....	.....	.....	.....	187
4,723	.....	.....	3,488	.....	.....	.....	.....	.....	.....	.....	.....	1,733	.....	.....	.....	.....	.....	188
2,147	.....	.....	3,964	.....	620	.....	.....	.....	.....	.....	.....	1,673	.....	.....	.....	.....	.....	189
575	.....	5,599	10,932	.....	.....	.....	6,057	202	.....	.....	.....	.....	.....	.....	.....	.....	.....	190
3,785	.....	.....	6,378	3,127	463	1,665	.....	.....	.....	.....	.....	2,827	.....	.....	.....	.....	.....	191
2,630	.....	1,905	3,146	200	526	.....	.....	.....	.....	180	.....	5,262	.....	947	.....	.....	.....	192
2,133	.....	.....	3,339	1,250	.....	.....	.....	.....	.....	.....	.....	2,500	.....	.....	.....	.....	.....	193
3,519	.....	1,441	885	.....	134	.....	.....	.....	.....	111	.....	.....	.....	.....	.....	.....	.....	194
3,326	.....	.....	600	533	.....	.....	.....	.....	.....	.....	.....	2,403	.....	.....	426	.....	.....	195
1,500	.....	.....	1,874	.....	.....	.....	.....	.....	.....	50	.....	1,000	.....	.....	.....	.....	.....	196
15,336	.....	3,782	532	13,436	2,546	.....	.....	.....	.....	150	.....	10,443	.....	.....	.....	.....	.....	197
3,800	.....	1,447	2,856	.....	.....	.....	.....	.....	.....	95	.....	10,567	.....	.....	.....	.....	.....	198
2,584	.....	2,085	3,303	.....	.....	.....	.....	.....	.....	.....	.....	6,182	.....	.....	.....	.....	.....	199
3,570	.....	.....	.....	.....	.....	.....	.....	.....	.....	39	.....	5,139	.....	.....	.....	.....	.....	200
7,991	.....	4,182	5,750	2,204	456	.....	.....	.....	.....	.....	.....	3,756	.....	1,613	.....	.....	.....	201
3,521	.....	3,564	2,317	5,286	.....	.....	.....	.....	.....	.....	.....	8,845	.....	731	.....	.....	.....	202
2,754	.....	.....	3,729	1,591	.....	.....	.....	.....	.....	.....	.....	5,987	.....	.....	.....	.....	.....	203
2,940	.....	2,587	2,500	2,800	714	1,500	.....	.....	.....	150	.....	3,442	.....	35	.....	.....	.....	204
2,282	.....	2,101	1,845	.....	.....	.....	.....	.....	.....	.....	.....	1,751	.....	.....	.....	.....	.....	205
1,890	.....	.....	1,943	.....	.....	.....	.....	.....	.....	.....	.....	3,676	.....	.....	.....	.....	.....	206
1,511	.....	2,145	.....	.....	.....	.....	.....	.....	.....	35	.....	.....	.....	.....	.....	.....	.....	207
2,100	.....	3,614	2,300	.....	.....	.....	.....	.....	.....	60	.....	1,546	.....	4,122	.....	.....	.....	208
1,962	.....	.....	1,636	.....	.....	.....	.....	.....	.....	170	.....	.....	.....	.....	.....	.....	.....	209
4,022	.....	4,007	4,782	.....	.....	.....	.....	.....	.....	.....	.....	4,926	.....	.....	.....	.....	.....	210
710	.....	.....	55	.....	.....	.....	.....	.....	.....	95	.....	.....	.....	.....	.....	.....	.....	211
2,122	.....	1,289	2,855	9,141	325	.....	.....	.....	.....	150	.....	4,235	.....	.....	.....	.....	.....	212
1,473	.....	2,609	5,128	.....	.....	.....	1,115	.....	.....	121	5,846	.....	.....	.....	.....	.....	.....	213
1,925	.....	1,823	4,507	1,406	.....	.....	.....	.....	.....	.....	.....	900	.....	.....	.....	.....	.....	214
2,589	.....	3,108	1,714	.....	.....	.....	.....	.....	.....	.....	.....	1,684	.....	.....	.....	.....	.....	215
3,087	.....	6,216	4,227	.....	.....	.....	.....	.....	.....	.....	.....	753	.....	.....	.....	.....	.....	216
2,081	.....	.....	2,892	.....	.....	.....	.....	.....	74	133	.....	1,589	.....	272	6,247	185	.....	217
2,928	.....	3,175	6,013	.....	207	.....	.....	.....	.....	.....	.....	1,200	.....	.....	.....	.....	.....	218
1,899	.....	6,144	1,300	.....	.....	.....	.....	.....	.....	.....	600	219	.....	3,950	.....	.....	.....	219
3,118	.....	3,213	5,567	.....	576	.....	.....	.....	.....	.....	.....	1,275	.....	.....	.....	.....	.....	220
2,685	.....	.....	2,098	1,867	606	1,614	.....	.....	.....	.....	338	7,060	.....	.....	.....	.....	.....	221
1,800	.....	2,275	1,122	.....	.....	.....	.....	.....	.....	.....	.....	3,192	.....	.....	.....	192	.....	222
3,887	.....	.....	3,087	.....	8	.....	.....	.....	.....	.....	.....	781	.....	.....	.....	.....	.....	223
3,514	.....	.....	3,499	2,777	674	955	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	224
2,854	.....	.....	1,534	.....	7	.....	.....	.....	.....	.....	.....	339	.....	.....	.....	.....	.....	225
3,177	.....	2,233	2,594	.....	.....	.....	.....	.....	15	.....	.....	2,400	.....	.....	.....	.....	.....	226
2,285	.....	3,305	3,250	.....	.....	.....	.....	.....	.....	.....	.....	600	.....	.....	.....	.....	.....	227

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	I.—GENERAL GOVERNMENT—continued.			II.—PROTECTION TO PERSON AND PROPERTY.								
			General government buildings.				Fire department.				Inspection service.		
		Elections.	Care and maintenance.	Rent of leased buildings.	Total.	General supervision.	Police department.	General conduct of department.	Water.	Militia and armories.	Register of deeds and mortgages.	Total.	Buildings.	Plumbing.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
146	McKeesport, Pa.		$672	$3,750	$129,093		$66,937	$60,113				$1,606		$864
147	Quincy, Mass.	$4,728	5,338		164,154		62,787	72,758	$17,115	$1,404		8,216	$2,240	1,830
148	Newton, Mass.	4,737	12,629		234,439		116,806	89,701		287		5,632	1,200	1,825
149	Charlotte, N. C.	777	4,852		109,564		46,444	44,187	15,130			3,404	664	1,651
150	Elmira, N. Y.	27,581	12,509		122,462		59,710	59,658				2,874		1,625
151	Cedar Rapids, Iowa.	552	3,702		106,906		37,880	64,707				3,819		1,875
152	Pasadena, Calif.	8,943	10,723		153,052		63,392	71,240	2,225			10,946	3,600	3,643
153	New Castle, Pa.		11,900		106,591		44,666	48,638	7,000			6,983		1,206
154	Fresno, Calif.	1,536	5,145		165,925		56,180	97,215	2,926			8,141	2,157	2,809
155	Galveston, Tex.		6,010		206,816		108,615	92,634				3,155	2,314	
156	Pueblo, Colo.	89	3,261		148,870		45,112	63,478	32,472	197		4,826	1,230	1,500
157	Montgomery, Ala.	299	2,898		163,760		79,438	79,472				4,700	423	1,380
158	Woonsocket, R. I.	3,125	4,881		213,004		101,613	80,496	21,168		$1,887	2,131	295	1,797
159	Salem, Mass.	4,015	3,798		164,509		72,845	79,137				5,777	1,080	1,221
160	Decatur, Ill.	1,696	300	1,200	97,562		42,089	51,403				3,505	1,475	
161	Highland Park, Mich.	8,667	12,411		143,058		74,548	61,548				6,612	2,316	1,997
162	Wheeling, W. Va.	7,607	3,719		164,048		68,791	94,238				1,019		
163	Chelsea, Mass.	4,101	10,197		174,527		77,366	84,530	2,492	200		9,237	1,783	1,283
164	Shreveport, La.	907	6,844		134,286		55,913	58,467	11,363			4,600	2,170	2,430
165	Butte, Mont.	13,644	13,759		274,391		132,293	106,203	23,740			6,512	2,112	2,181
166	Mount Vernon, N. Y.	20,209	3,557	7,360	155,200		84,984	42,835	19,861			5,781	3,422	1,800
167	Winston-Salem, N. C.		7,022		77,173		42,551	32,103				2,519	661	935
168	Lexington, Ky.		1,693	3,120	155,959		62,004	56,843	33,116			2,654	1,437	1,217
169	Fitchburg, Mass.	4,221	4,780		164,410		70,837	84,112		510		5,619	1,447	1,806
170	Perth Amboy, N. J.	15	7,044		112,070		63,592	40,510				5,140	2,204	
171	Portsmouth, Va.	517	3,708		88,497		38,940	36,627	6,680	597		1,380		1,380
172	Pittsfield, Mass.	5,903	3,752		126,888		66,082	51,486				5,099	1,255	1,041
173	Lima, Ohio.	4,626	1,580		94,842		39,653	53,085				1,624		1,525
174	Superior, Wis.	5,361	9,215		221,255		74,671	101,292	37,781			4,253		1,796
175	West Hoboken, N. J.	1,709	5,917		134,396		67,465	52,811	12,170			1,950	750	1,200
176	Springfield, Mo.	1,423	1,267	1,500	115,388		37,999	54,966	16,320			1,467	1,250	1,241
177	Everett, Mass.	4,615	3,622	2,562	135,146		57,632	64,454		720		8,567	2,905	1,400
178	Dubuque, Iowa.	3,951	3,903		111,694	$203	47,834	61,815				891		
179	Hamilton, Ohio.	5,577	3,108		120,906		51,946	67,211				1,369	1,369	
180	Stockton, Calif.	10,193	3,830	3,481	164,571		64,407	84,142	5,426			8,217	1,834	2,430
181	San Jose, Calif.	5,980	4,192		117,618		41,084	61,541	9,138			2,653	686	686
182	Kenosha, Wis.	2,292	4,001		98,972		35,212	41,351	14,000			5,716	2,012	2,200
183	Charleston, W. Va.	4,084	53	1,815	99,400		48,267	37,537	6,756			1,062	1,062	
184	Jamestown, N. Y.	11,835	6,903	372	120,183		46,294	59,322	8,000	3,939		2,458		1,140
185	Joliet, Ill.	100	751	4,150	115,478	16	45,257	57,388	10,000			2,737		2,732
186	Waco, Tex.	374	8,296		193,037		73,322	93,290	10,000			13,674	775	775
187	Taunton, Mass.	4,898	3,175		141,179		59,606	75,854				3,158	500	1,121
188	Madison, Wis.	3,355	4,944		147,315	8	38,547	66,269	35,621			5,366	1,536	929
189	Columbia, S. C.	1,086	6,605		171,537		80,526	62,844	20,600			3,053	300	1,660
190	Brookline, Mass.	4,589	9,665		278,688		129,685	125,879		2,590		13,537	1,600	2,100
191	Lorain, Ohio.	4,739	2,040	180	114,697		55,072	54,810				4,215		1,511
192	Auburn, N. Y.	7,046	6,501		131,922		48,710	68,072	11,696			2,836	1,236	1,100
193	Quincy, Ill.	2,791	3,047		101,965		42,594	55,305	1,340			2,594		1,394
194	Williamsport, Pa.		4,354		85,453		31,940	48,388	1,650			3,475		1,090
195	Aurora, Ill.	962	8,095		93,956	396	45,704	42,150				5,445	527	1,330
196	Council Bluffs, Iowa.	265	2,201		65,995		29,737	34,208				1,620		
197	New Rochelle, N. Y.	24,126	5,057		144,192		68,044	48,601	16,635	4,095		4,250	1,961	1,500
198	Waterloo, Iowa.	574	4,797		75,126		33,921	38,222				3,832		1,766
199	Battle Creek, Mich.	4,207	16,176		125,793		56,364	65,658				3,645	917	1,835
200	Austin, Tex.	372	1,984		79,495		33,055	38,985				2,788		1,500
201	Poughkeepsie, N. Y.	6,824	7,042		74,235		40,700	29,032				4,240	2,171	1,426
202	Stamford, Conn.	4,475	4,761	3,437	135,017		53,381	64,696	5,206		6,100	4,000	1,866	1,519
203	East Chicago, Ind.	46	5,034		120,423	435	60,186	40,801	12,137			3,787	3,787	
204	Amsterdam, N. Y.	13,046	681	2,054	78,074		28,316	45,759				3,470	1,200	1,360
205	Oshkosh, Wis.	1,653	4,073		84,907	100	23,035	41,259	18,619			1,894		1,025
206	Danville, Ill.	2,791	1,385		82,120		26,180	49,540	5,400			813	813	
207	Easton, Pa.		2,532		69,785		30,715	36,050	1,520			1,500	600	600
208	Orange, N. J.	4,938	4,993		108,600		55,925	47,943				3,510	1,181	1,009
209	Wilmington, N. C.	1,934	4,501		104,194		56,186	46,424				1,200		1,200
210	Ogden, Utah.	224	2,166		74,820		34,012	38,302				1,623	435	448
211	Norristown, Pa.		4,539		29,301		16,602	11,856				843	170	673
212	Watertown, N. Y.	7,608	4,297		101,055		27,501	66,914				2,659		1,077
213	Waltham, Mass.	4,100	5,269		106,565		44,249	42,986	2,070	141		5,977	2,025	1,511
214	La Crosse, Wis.	4,206	5,772		103,569		33,969	64,248				2,756		1,177
215	Green Bay, Wis.	4,601	5,639		91,925	6	23,067	29,942	35,117			3,793		1,452
216	Muskogee, Okla.	1,428	1,620		76,274		31,081	44,278						
217	Lynchburg, Va.	1,793	149	1,722	113,357		47,484	61,776		1,607		1,067		1,067
218	Joplin, Mo.		7,332	300	120,961		60,925	44,675	12,071			2,470	902	600
219	Newport, R. I.	4,707	8,033		177,626		91,133	79,397			800	3,974	1,905	1,556
220	Colorado Springs, Colo.		4,881		99,551		39,986	54,488				1,345		
221	Zanesville, Ohio.	5,244		1,200	72,614		30,139	39,144				2,458		1,451
222	Newport, Ky.	686	3,109	725	58,276		37,096	20,595				585	585	
223	Everett, Wash.	129	2,821	280	74,732		19,160	43,917	5,889			3,161	467	1,137
224	Newark, Ohio.	4,173	6,950	745	65,294		30,289	33,897				705		
225	Bellingham, Wash.	1,397	2,212		51,293		21,501	25,346	3,026			341		
226	Jackson, Miss.	28	1,426		66,611		30,310	34,566				1,351	678	337
227	Boise, Idaho.	417	2,133		77,308		18,085	48,223	5,972			1,688	844	422

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.											III.—CONSERVATION OF HEALTH.					
Inspection service—Continued.				Other protection to person and property.									Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.																
$742				$437			$437				$22,876	$11,011			$3,006	$5,672	146
1,749	$2,397			1,874						$1,874	81,522	3,841	$650	$8,358	4,010	59,912	147
1,982	500		$125	22,013	$6,330					15,623	24,120	6,864	647	1,044	8,665	1,320	148
	1,089			399	63	$36		$300			12,766	2,430	23			7,228	149
1,249				220		40		180			19,072	5,993	965	4,379	1,030	226	150
217	1,727			320			325			195	4,940	3,470				33	151
	3,694			5,249		2,455				2,794	29,014	2,695	309			15,499	152
1,708	3,169			204				85		119	10,120	2,575			4,450	810	153
	3,175			1,463			1,463				43,273	7,988		1,185		19,297	154
841				2,412			1,260			1,152	17,783	3,508	1,200			9,645	155
	1,620	$476		2,785	2,231		554				21,653	5,118			11,730	1,975	156
	2,897			150			150				21,853	3,586	625	1,500	4,024	5,840	157
39				5,709	5,312		208			189	8,536	1,258	778		3,667	822	158
1,738	1,738			6,750	5,491		666			593	34,206	2,386	788	15,185	4,596	7,078	159
1,220	810			565			373	192			8,281	6,687			225	437	160
	2,299			350			119	231			43,549	4,440	300	1,200	20,086	5,057	161
1,019											18,883	6,676			4,743	858	162
2,558	3,613			702						702	14,098	3,273	751	4,169		3,345	163
				3,943		479	345		$105	3,013	16,438	6,284	469	350	2,861	2,621	164
32	2,187			5,643	2,846		2,307	115	375		17,934	5,575				4,591	165
500		59		1,739		20	1,146	573			22,869	6,256				10,041	166
	923										14,985	6,232	350	19	1,172	2,095	167
				1,342		600	205			537	14,559	3,522		5,598	2,505		168
2,366				3,332			1,192			2,140	43,711	4,926	710	27,742	1,211	2,568	169
1,241	1,695			2,828	2,262	20	546				11,258	4,272	698	106	2,995	115	170
				4,273	2,788	275	85			1,125	8,170	5,402	600			530	171
1,745	1,058			4,221	2,747		260			1,214	26,445	2,916	1,171	3,392		15,172	172
99				480		480					7,743	1,437			5,208		173
2,457				3,255			2,606		649		13,691	4,887	1,152		2,839	1,474	174
											8,092	3,001	396			733	175
675	1,301			1,636			1,073	10		553	3,948	1,066			888	434	176
2,583	1,679			3,773	3,037					736	16,424	4,139	381	3,226		5,462	177
	891			951	171		780				5,787	3,124				364	178
				380		360	20				9,057	3,883				3,974	179
	3,953			2,379		650	1,729				15,644	3,643					180
	1,281			3,202	989		1,046		337	830	9,549	2,570	82		808		181
1,504				2,693					1,079	1,614	15,778	6,505			2,339	82	182
				5,778		1,235	160			4,383	14,464	4,429		1,350		7,045	183
1,318				170				170			13,666	5,122	239	1,162	3,733	546	184
	5			80				80			4,581	2,558				301	185
1,380	10,744			2,751		300	902			1,549	13,771	3,643			6,228		186
937	600			2,561			1,332			1,229	16,699	1,580	567	5,821	471	3,342	187
1,607	1,226		68	1,504	1,362				142		14,268	2,726			5,700	247	188
	1,093			5,114		816	8			4,290	16,250	6,235		1,365	300	4,993	189
1,764	3,641		4,432	6,997						6,997	63,793	3,617	262	2,554	34,230	12,367	190
1,010	1,694			600		600					21,547	1,861			15,182		191
590				608		21	306	281			26,685	4,550	731	18,077		1,703	192
	1,200			132	132						3,510	1,200			1,259	541	193
1,275	1,200										5,587	3,912				1,000	194
158	1,330	300	1,800	261	153			108			5,724	3,419				29	195
288	1,332			430	76		354				1,771	441				95	196
789				2,567		20	2,057	190		300	18,842	5,161	224	1,827	146	4,524	197
300	1,766			1,151	542		287			322	5,036	995				1,373	198
893				126			126				23,363	5,042			13,733		199
1,288				4,667		600	2,942		525	600	5,219		343	662		2,539	200
643				233				263			70,810	6,481	816	49,752		6,190	201
615				1,634			1,204			430	13,400	4,683	1,767	2,678	400	826	202
				3,077	2,580		50			447	9,341	3,531	90		2,050		203
910				529				529			16,864	5,246	711	2,550	2,243	1,499	204
869											4,372	2,638				1,134	205
				187						187	6,294	1,187		4,414		693	206
300											2,483	535			272	33	207
1,320				1,222			1,222				12,179	3,837				885	208
				384			264			120	27,485	4,127	415	3,122		15,471	209
155	521		64	883		540		290		53	7,982	4,050				1,071	210
											1,981	919	150			12	211
1,582				3,981				266		3,715	7,116	1,906	1,102	529	738	160	212
1,691	750			11,142	7,727					3,415	20,404	5,077	424	3,837	2,362	5,290	213
1,264	315			2,596					39	2,557	4,234	3,809			375	50	214
1,212	1,129										2,444				1,592	852	215
				915			915				5,061	1,643			60		216
				1,423	521		27		875		15,664	7,685		2,309	2,464	373	217
68	900			820			820				11,773	6,408			3,848		218
513				2,322			1,128			1,194	22,087	5,794	438	1,212	3,854	3,555	219
	1,345			3,732	1,422	650	80			1,580	19,098	4,800	470	1,616	2,689	3,949	220
1,007				873		360	513				3,624	2,366				335	313	221
											2,931	2,325				606	222
	1,557			2,605			1,362		1,243		8,620	3,845		28	1,526	329	223
705				403		240			163		4,399	1,405				2,002	224
	341			1,079			570		413	96	2,031	1,100			631		225
	336			384			324			60	6,343	3,504				681	226
	422			3,340			1,690		1,650		5,438	2,712	360		693	385	227

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the numbe

City number.	CITY.	III.—CONSERVATION OF HEALTH—contd.				IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.		
		Conservation of child life.		Food regulation and inspection.		Total.	Sewers, and sewage disposal.	Refuse collection and disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.													
146	McKeesport, Pa.	$2,457			$730	$73,807	$7,340	$65,717		$750	$59,981	$3,265	$19,617
147	Quincy, Mass.	3,386	$600	$375	390	84,205	29,165	52,141		2,899	172,136	2,500	88,677
148	Newton, Mass.	4,991		547	42	133,837	57,567	75,270		1,000	227,779	12,531	59,798
149	Charlotte, N. C.			3,085		52,077	8,241	38,686	$284	4,866	53,739		19,883
150	Elmira, N. Y.	3,865		1,296	1,318	34,468	6,854	24,828		2,786	78,961		32,956
151	Cedar Rapids, Iowa.	167	300	970		31,388	9,273	19,762		2,353	74,821	8,920	19,873
152	Pasadena, Calif.	5,231		2,056	3,224	72,545	16,772	53,561		2,212	114,912	9,672	32,468
153	New Castle, Pa.	1,135			1,150	41,007	3,569	29,729	3,055	4,654	44,315	2,626	11,800
154	Fresno, Calif.	1,817		2,985	10,001	35,982	18,035	14,468		3,479	85,317	3,300	33,749
155	Galveston, Tex.	850		1,200	1,380	70,974	11,378	56,504		3,092	69,332	1,133	22,522
156	Pueblo, Colo.	1,324		756	750	18,786	5,622	11,784		1,380	55,097	3,176	11,356
157	Montgomery, Ala.	500		2,376	3,402	112,358	62,849	45,129		4,380	54,349		37,270
158	Woonsocket, R. I.	1,464		547		27,359	14,654	12,705			108,890	2,108	61,768
159	Salem, Mass.	1,630		1,500	1,043	71,536	24,560	44,840	888	1,248	112,800	4,163	37,958
160	Decatur, Ill.	932				20,844	4,000	16,844			58,251		21,768
161	Highland Park, Mich.	9,302	1,200	982	982	52,234	7,013	40,255		4,966	110,846		65,461
162	Wheeling, W. Va.	3,848		1,438	1,320	46,461	2,777	41,044		2,640	54,734	5,536	12,035
163	Chelsea, Mass.	1,794		766		58,236	22,193	34,732		1,311	72,067	511	31,443
164	Shreveport, La.	905		814	2,134	57,648	3,988	48,441		5,219	143,388	1,800	58,139
165	Butte, Mont.		3,764	1,772	2,232	149,001	14,110	131,771		3,120	131,305	5,574	37,773
166	Mount Vernon, N. Y.	6,572				68,890	21,059	46,631		1,200	105,196	7,494	25,415
167	Winston-Salem, N. C.	2,109	125	1,053	1,830	67,389	18,150	47,816		1,423	42,079		26,308
168	Lexington, Ky.		1,200	1,037	697	35,662	3,219	30,523		1,920	70,016		19,145
169	Fitchburg, Mass.	4,682		416	1,456	58,789	29,809	27,506	1,474		143,720	7,994	50,089
170	Perth Amboy, N. J.	425	941		1,706	48,779	5,116	42,988		675	51,661	1,873	20,907
171	Portsmouth, Va.	1,638				59,530	20,721	37,009		1,800	30,525		10,553
172	Pittsfield, Mass.	2,497			1,297	45,404	28,760	15,289		1,355	108,232	1,527	28,150
173	Lima, Ohio.			1,098		15,345	489	12,769		2,087	55,492	1,312	15,512
174	Superior, Wis.	959		600	1,780	35,623	6,668	25,005		3,950	77,755	1,251	22,573
175	West Hoboken, N. J.	2,200	1,762			37,185	1,953	34,232		1,000	18,018		1,073
176	Springfield, Mo.	900		360	300	16,101	3,884	10,403		1,814	34,954	1,808	11,150
177	Everett, Mass.	2,166		700	350	44,467	18,336	25,998		133	69,308	5,121	18,216
178	Dubuque, Iowa.	1,364		468	467	35,379	7,499	26,787		1,093	96,793	1,066	38,225
179	Hamilton, Ohio.				1,200	50,703	3,118	46,657		928	8,251		6,411
180	Stockton, Calif.	3,381	900		7,720	44,571	12,453	32,118			128,957	3,044	61,962
181	San Jose, Calif.	1,700		1,620	2,769	33,862	2,838	29,248	200	1,576	60,418	1,800	13,305
182	Kenosha, Wis.	5,352		1,500		33,611	3,678	29,829		104	56,496	4,595	15,814
183	Charleston, W. Va.	200		1,440		30,812	4,870	22,630		3,312	44,400	3,546	16,057
184	Jamestown, N. Y.	2,264		600		39,554	3,389	31,526	1,039	600	67,322	4,939	28,436
185	Joliet, Ill.	1,722				45,385	2,069	42,942		374	37,629		14,224
186	Waco, Tex.	900			3,000	55,553	8,610	31,568	304	15,041	119,646		57,641
187	Taunton, Mass.	2,216		1,333	1,369	37,016	15,285	19,577		2,154	96,502	2,946	53,956
188	Madison, Wis.	3,771		912	912	61,624	29,024	29,765		2,835	88,249	5,143	22,289
189	Columbia, S. C.	637	1,400		1,320	41,283	7,965	27,047	1,339	4,932	62,275		31,721
190	Brookline, Mass.	4,977	221	3,768	1,797	135,095	20,659	106,055	4,771	3,610	219,049	11,449	80,857
191	Lorain, Ohio.	2,326			2,178	36,886	9,269	24,344		3,273	44,363		15,326
192	Auburn, N. Y.	424		600	600	32,526	4,802	26,524		1,200	108,480	1,800	45,884
193	Quincy, Ill.			510		23,499	6,108	16,881		510	49,472		17,575
194	Williamsport, Pa.	675				14,713	2,101	12,609			35,453		11,686
195	Aurora, Ill.	1,283		993		33,343	3,290	27,254		2,799	64,414	1,625	13,474
196	Council Bluffs, Iowa.	1,035			200	63,805	51,903	11,081		821	32,679	1,709	3,645
197	New Rochelle, N. Y.	4,834	1,726	400		100,678	13,138	86,185		1,355	99,525		27,510
198	Waterloo, Iowa.	2,568		100		21,159	2,081	17,160		1,918	47,883	1,350	12,416
199	Battle Creek, Mich.	3,280		654	654	17,775	3,280	11,563	832	2,100	59,850	1,813	14,772
200	Austin, Tex.			800	875	33,443	5,570	25,188		2,685	79,279		74,037
201	Poughkeepsie, N. Y.	2,200	4,029	1,342		47,337	7,967	38,170		1,200	64,466	1,200	18,012
202	Stamford, Conn.	1,711		965	370	72,329	17,078	53,797		1,454	124,557		75,818
203	East Chicago, Ind.	2,875	795			68,440	39,170	26,510		2,760	39,880	2,100	10,707
204	Amsterdam, N. Y.	2,537	458	1,620		55,352	8,078	46,081		1,193	55,315	1,765	16,213
205	Oshkosh, Wis.	600				17,366	3,272	12,417	334	1,343	84,605		22,390
206	Danville, Ill.					8,945	2,446	4,577	650	1,272	23,519		9,059
207	Easton, Pa.	1,643				45,232	2,982	40,450		1,800	46,612		15,855
208	Orange, N. J.	4,437	2,031	989		56,118	13,110	40,708		2,300	61,333		12,659
209	Wilmington, N. C.	463	653	1,317	1,917	81,673	18,810	57,961		4,902	50,173		31,144
210	Ogden, Utah.	285	159	704	1,713	24,334	1,492	18,790	1,376	2,676	63,339	3,000	11,570
211	Norristown, Pa.	900				5,307	3,947	660		700	18,215		9,114
212	Watertown, N. Y.	61	500	1,110	1,010	23,854	2,846	19,628		1,380	61,437		13,082
213	Waltham, Mass.	2,034		1,180	200	40,232	18,304	21,928			90,748	2,813	43,607
214	La Crosse, Wis.					21,662	12,301	6,908		2,453	48,180		7,375
215	Green Bay, Wis.					25,019	2,535	19,707		2,777	65,105		18,632
216	Muskogee, Okla.	2,025		1,333		10,825	2,964	7,861			40,280	2,409	10,048
217	Lynchburg, Va.	2,433		400		36,496	7,377	27,403		1,716	55,271	7,923	22,993
218	Joplin, Mo.			187	1,330	19,302	1,746	14,161		3,395	51,419	1,618	27,009
219	Newport, R. I.	3,816		2,195	1,223	91,272	15,005	72,094	1,423	2,750	105,100	3,979	44,437
220	Colorado Springs, Colo.	2,747		1,486	1,341	13,686	5,921	5,822		1,943	63,282	4,937	16,271
221	Zanesville, Ohio.			610		21,181	1,839	18,232		1,110	25,680		3,258
222	Newport, Ky.					40,994	11,015	29,479		500	30,792	1,400	11,263
223	Everett, Wash.	1,322		785	785	13,420	2,534	10,886			31,797		12,310
224	Newark, Ohio.				992	14,237	4,109	9,026		1,102	25,109		13,110
225	Bellingham, Wash.			300		10,357	3,465	6,892			20,762		9,054
226	Jackson, Miss.				2,158	26,425	2,972	21,427		2,026	52,674	1,385	20,707
227	Boise, Idaho.	1,288				19,364	8,368	10,874		122	77,997		27,292

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								
								Charities.				Hospitals.		
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.														
$463			$36,636			$407								146
9,750	$29,000	$1,914	40,287	$8		32,638	$2,130	$14,407	$8,789			$7,000		147
15,372	48,102	16,289	61,907		$13,780	30,245	2,093	10,801	11,273			5,792		148
837			31,700		1,319	4,040		2,918			$269	433		149
1,086		100	44,488		331	35,490	3,193	4,176	9,191	$6,241		11,057		150
3,894	688	5,601	33,657		2,188	480		480						151
6,534	4,310		58,800		3,128	30,543		28,608	859			1,076		152
4,651			25,063		175	19,180	1,153	5,168	4,279			520	$5,675	153
183			46,353		1,732	3,326		878		326		2,122		154
3,268	2,200		37,709	2,500		148,147		593			600	145,811		155
3,776	5,547		31,242			900		900						156
4,579	618		11,137		745	11,702		5,482				2,894		157
3,104	10,222	1,014	29,343		1,331	19,909	2,250	9,973	5,253	854	106	1,456		158
13,906	12,680	4,942	39,151			69,223	2,898	40,022	22,541			2,136	363	159
5,230			31,036		217									160
1,269	2,455		39,335		2,326	5,045		5,045						161
2,332			31,849		2,982	3,441								162
908	11,648	1,781	25,776			59,939	3,990	48,828		1,300		5,715		163
2,032			26,506		54,911	8,663		1,797	920	3,000				164
9,984	30,144		46,912		918	22,064						4,353		165
2,598	5,346	3,451	57,562		3,330	42,836	1,150	4,786	7,829	21,490		5,944		166
35			14,829		907	48,125		4,869				40,497		167
234	3,215		47,422			35,025		6,740	1,320	6,869	703	14,400		168
1,768	15,378	22,070	45,975		476	119,472	2,867	23,076	16,609			76,547		169
	500	1,833	23,859		2,689	14,270		5,418	2,141	3,651		3,000	60	170
3,695			14,871		1,406	13,944		1,712	4,560	700	600	1,750		171
9,700	22,220	4,635	42,000			27,649	3,018	8,595	12,892			3,040		172
3,088			25,580		10,000	7,201		842				5,787		173
17,117	9,191	1,355	25,155		1,113	1,508		1,508						174
2		123	16,820			5,528		4,428				1,100		175
3,217			18,712		67	16,484	900	2,298		11,985	195	1,106		176
2,751	10,528	5,598	27,064			27,887	3,615	22,832				1,274		177
2,505	9,274	716	44,195		812	1,827		1,827						178
168	1,672					16,152		2,325		2,156		11,671		179
5,614	8,056		49,337	672	272	10,991						10,991		180
1,655	10,286		32,931		441									181
750	1,916	3,400	22,792		1,229	19,805	1,383	12,798	2,721			1,067		182
75	300	600	23,733		84	11,370		1,848				2,530		183
2,688		881	30,012		366	95,479		17,473	16,454			61,052		184
89		498	21,974		844									185
2,260	27,347		32,398			13,322		1,200	300			10,335		186
10,044	25,216	4,340				42,312	1,718	16,004	22,599			1,964		187
2,760	17,465	4,433	33,585		2,574	7,833						7,833		188
200	1,150		29,159		45	25,214		3,914		107	1,600	13,559		189
17,258	28,364	21,833	59,288			26,123	761	8,682	9,045	1,713		5,654		190
6,158			21,630	772	477	4,372				838		587		191
5,296		4,424	51,076			37,281	3,268	16,878	8,098	6,042		1,902		192
2,018			29,606		273	6,396								193
940	840	751	19,461		1,775	36,990	1,741	11,827	8,341	641	921		13,378	194
2,259	2,426	1,890	42,279		461	469		122		347				195
2,242			24,219		864									196
99	10,463	1,654	55,399		4,400	40,445	2,560	3,083	5,134	15,855		13,696	117	197
1,224			31,646		1,217									198
527	638	1,416	40,533		151	4,238		2,238				2,000		199
10	5,232					37,373		6,702	367	750		27,799		200
	4,941	1,751	36,111		2,451	23,620	967	5,003	16,242	900				201
9,451	6,735	2,446	29,117		960	38,935	291	15,520	8,433	1,331	1,200	2,082	8,362	202
7,518			19,555			534		534						203
1,090		4,987	29,778		1,482	30,235	1,390	15,994	1,875	4,437	903	3,986	141	204
13,597	18,055	860	29,396		397	21,531		18,814	2,117			600		205
5,174			9,286			882					40			206
65		1,919	27,688		1,685									207
17,048		4,385	26,983		258	25,569		7,818	11,376			6,375		208
710			18,319			12,249		2,249				10,000		209
6,441	13,955	1,115	26,977		281	2,781		225		435		120		210
12	281		8,808			44		44						211
310	3,016	6,363	36,583		2,083	28,313	2,044	9,453	4,723	700		1,606	237	212
3,322	10,851	3,699	26,456			21,141	1,503	8,129	10,078			1,011		213
15,818	2,528	1,266	19,002		2,191	810		810						214
18,565	2,548	5,217	20,143			11,946		7,540	4,406					215
			19,679		8,144	21,595		1,380				2,829		216
1,782			21,450		1,123	60,899		5,925	9,707		1,600	30,557		217
91	1,261		18,516		2,924	26,912		4,541		17,205		1,327		218
4,426	15,911	2,384	29,932		4,031	36,330	480	13,547	15,136	283		6,551		219
9,778	1,110	1,190	28,861		1,135	1,327		1,327						220
			22,261		161	9,670		1,902				962		221
			18,048		81	20,339	500	6,607		1,499		3,154		222
5,771			12,289		1,427	1,081								223
	520		11,479			2,711						2,711		224
2,271			9,437			716		310						225
2,282	3,124		25,176			4,547		335			255			226
2,495	27,310		20,215		685	2,316		2,316						227

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—contd.			VII.—EDUCATION.			VIII.—RECREATION.				
		Corrections.										
		Institutions for adults.	Institutions for minors.	Probation boards and officers.	Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.											
146	McKeesport, Pa	$407			$305,320	$301,063	$4,257	$5,991		$3,373	$2,618	
147	Quincy, Mass		$312		355,252	336,470	18,782	26,411		2,003	24,408	
148	Newton, Mass		286		534,932	507,646	27,286	97,338		24,020	73,318	
149	Charlotte, N. C			$420	168,501	163,291	5,210	883		540	343	
150	Elmira, N. Y			1,632	279,343	273,343	6,000	10,737	$479	1,672	8,586	
151	Cedar Rapids, Iowa				420,368	407,257	13,111	24,611	2,095	2,021	20,495	
152	Pasadena, Calif				543,141	504,873	38,268	86,320		9,968	73,615	$2,737
153	New Castle, Pa	2,385			245,824	241,520	4,304	1,283		262	1,021	
154	Fresno, Calif				372,899	372,626	273	44,283		16,300	27,983	
155	Galveston, Tex	1,143			169,376	169,376		11,291		33	11,258	
156	Pueblo, Colo				282,745	275,934	6,811	27,037	3,104	2,318	21,615	
157	Montgomery, Ala	3,326			152,505	147,587	4,918	5,913	1,575	1,072	3,266	
158	Woonsocket, R. I	17			182,610	178,889	3,721	3,083		1,391	1,692	
159	Salem, Mass		1,263		279,747	260,323	19,424	29,149	950	5,225	22,974	
160	Decatur, Ill				248,685	235,376	13,309	27,573	316	637	26,620	
161	Highland Park, Mich				572,893	572,291	602	6,042		859	5,183	
162	Wheeling, W. Va	3,441			316,335	308,002	8,333	1,197		550	647	
163	Chelsea, Mass		106		281,715	273,962	7,753	16,390		660	15,730	
164	Shreveport, La	2,946			106,392	105,672	720	9,129		347	8,782	
165	Butte, Mont		17,711		578,074	550,324	27,750	10,443		4,437	6,006	
166	Mount Vernon, N. Y			1,637	428,125	416,430	11,695	15,585		7,927	7,658	
167	Winston-Salem, N. C			2,759	121,127	118,476	2,651	4,819			4,819	
168	Lexington, Ky	4,993			201,464	194,020	7,444	13,972		1,131	12,841	
169	Fitchburg, Mass		373		254,500	245,997	8,503	20,656		5,022	15,634	
170	Perth Amboy, N. J				277,053	266,968	10,085	6,351		1,581	4,770	
171	Portsmouth, Va	4,477		145	118,051	117,451	600	901		452	449	
172	Pittsfield, Mass		104		304,160	291,160	13,000	13,571		5,479	8,092	
173	Lima, Ohio	572			198,800	195,315	3,485	3,705		100	3,605	
174	Superior, Wis				365,888	352,374	13,514	20,169	92	1,211	18,043	823
175	West Hoboken, N. J				274,728	267,754	6,974	3,970		2,599	1,371	
176	Springfield, Mo				239,078	232,650	6,428	10,517	450		10,067	
177	Everett, Mass		166		287,511	279,231	8,280	24,007		2,081	21,926	
178	Dubuque, Iowa				191,956	181,381	10,575	14,317		1,185	13,132	
179	Hamilton, Ohio				193,993	188,587	5,406	5,633			5,633	
180	Stockton, Calif				383,765	360,389	23,376	27,111		8,123	18,988	
181	San Jose, Calif				322,836	313,974	8,862	22,256	300	6,774	13,599	1,577
182	Kenosha, Wis	1,836			292,310	279,175	13,135	17,458		10,048	7,410	
183	Charleston, W. Va	6,992			255,739	250,288	5,451					
184	Jamestown, N. Y			500	243,003	243,003		8,873		2,322	6,551	
185	Joliet, Ill				276,017	265,901	10,116	6,849		78	6,771	
186	Waco, Tex	1,487			254,259	245,833	8,426	15,640		250	15,390	
187	Taunton, Mass		117		233,398	221,044	12,354	23,570		6,393	17,177	
188	Madison, Wis				320,038	303,188	16,850	45,957	19,227	5,101	21,629	
189	Columbia, S. C	3,855	2,179		106,933	106,333	600	11,939	2,228	3,277	6,434	
190	Brookline, Mass		268		378,450	340,386	38,064	148,342		59,888	88,454	
191	Lorain, Ohio	2,947			235,392	231,410	3,982	10,544		913	9,631	
192	Auburn, N. Y		83	1,010	259,118	252,918	6,200	5,104		956	4,148	
193	Quincy, Ill	6,396			232,264	224,971	7,293	18,281		95	18,186	
194	Williamsport, Pa	141			196,691	196,691		4,278		435	3,843	
195	Aurora, Ill				225,949	218,214	7,735	12,324	811	726	10,787	
196	Council Bluffs, Iowa				283,007	274,241	8,766	9,973	957	150	8,866	
197	New Rochelle, N. Y				355,251	343,964	11,287	38,766		9,300	17,886	11,580
198	Waterloo, Iowa				274,953	256,369	18,584	11,336	489	731	10,116	
199	Battle Creek, Mich				341,072	334,369	6,703	14,585	2,163	1,689	10,733	
200	Austin, Tex	1,305		450	168,190	168,190		8,804		1,613	7,191	
201	Poughkeepsie, N. Y			508	191,223	180,415	10,808	21,413		4,348	17,065	
202	Stamford, Conn			1,716	300,867	287,867	13,000	23,567		3,689	19,878	
203	East Chicago, Ind				214,863	204,516	10,347	7,898			7,898	
204	Amsterdam, N. Y	696		813	143,622	139,622	4,000	1,627		1,582	45	
205	Oshkosh, Wis				225,574	216,052	9,522	14,967	180	6,453	8,095	239
206	Danville, Ill	842			186,419	177,581	8,838	7,095		100	6,995	
207	Easton, Pa				200,827	191,880	8,947	5,087		1,600	3,487	
208	Orange, N. J				239,371	239,371		8,467		6,979	1,488	
209	Wilmington, N. C				135,471	133,272	2,199	1,882		1,500	382	
210	Ogden, Utah	2,001			257,113	251,362	5,751	11,545		1,290	10,255	
211	Norristown, Pa				118,942	117,407	1,535	3,214		200	3,014	
212	Watertown, N. Y	325	8,346	879	193,071	185,146	7,925	11,535		489	11,046	
213	Waltham, Mass		420		181,438	169,102	12,336	29,107		4,188	24,919	
214	La Crosse, Wis				222,866	214,866	8,000	26,599		4,206	22,393	
215	Green Bay, Wis				220,967	213,157	7,810	2,249		548	1,701	
216	Muskogee, Okla	17,386			182,281	176,066	6,315	10,320			10,320	
217	Lynchburg, Va	13,110			149,471	149,471		16,711		6,148	10,563	
218	Joplin, Mo	3,839			221,174	214,021	7,153	17,089		188	16,901	
219	Newport, R. I	333			205,161	200,131	5,030	16,931		6,862	10,069	
220	Colorado Springs, Colo				276,067	266,632	9,435	32,564		11,200	21,186	178
221	Zanesville, Ohio	6,806			148,813	144,444	4,369	5,857			5,857	
222	Newport, Ky	8,579			100,311	96,449	3,862	1,381			1,381	
223	Everett, Wash	1,081			242,953	238,345	4,608	2,097		50	2,047	
224	Newark, Ohio				144,905	142,922	1,983	546			546	
225	Bellingham, Wash	406			238,741	231,117	7,624	9,163			9,163	
226	Jackson, Miss	3,957			85,376	83,291	2,085	11,965	352		1,348	10,265
227	Boise, Idaho				208,624	200,425	8,199	13,803	960	2,771	10,072	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 72.]

IX.—MISCELLANEOUS.						X.—GENERAL.									
Total.	Mothers' pensions.	Soldiers' relief and burial.	Administration of—		Other miscellaneous.	Total.	Pensions and gratuities for—						Judgments and losses.	Undistributed expenses.	City number.
			Public trust funds.	Investment funds.			Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.															
$535				$451	$84	$6,235	$1,137		$1,137				$1,920	$3,178	146
31,343	$16,498	$14,550	$544		2,751	5,894	2,784	$1,200	556	$368		$660	2,569	541	147
72,316	21,078	5,167	64	1,523	44,514	21,293	13,794	6,491	650			6,653	3,518	3,981	148
42				42		19,815	1,545	120	1,425				2,133	16,137	149
3,099	2,642	457				28,291	15,878	8,493	7,385				9,470	2,943	150
31			6		25	3,172	2,786	2,212	574				60	326	151
6,208				272	5,936	39,793							2,265	37,533	152
10					10	11,470	1,166		1,166				701	9,603	153
252			123		129	8,149	1,860		1,860				759	5,530	154
417					417	9,669							610	9,059	155
						3,722	173			173			75	3,474	156
7,973				4,751	3,222	5,818	1,871	1,391	480				1,600	2,347	157
1,430		47		10	1,373	3,700	3,700	3,700							158
72,005	23,210	11,093	3,186	37	34,479	46,076	11,477	2,528	3,255	250	$353	5,091	3,491	31,108	159
						808	438	438						370	160
4,183			1		4,182	6,543							1,350	5,193	161
209			190	19		7,390	1,630			1,630				5,760	162
55,701	27,622	21,931		246	2,902	21,625	7,601	2,665	2,718	1,125		1,093	3,471	10,550	163
2,258			227		2,031	33,895	2,012	176	1,836					31,883	164
						21,816	1,916		1,916				1,500	21,400	165
3,007			405		2,602	16,732	12,983	4,169	2,106	6,708				3,749	166
500					500	2,371	1,075		1,075				1,296		167
410			25	66	319	1,600								1,600	168
36,704	9,748	25,423	161		1,372	10,267	1,788	1,128	903	292		2,465	2,683	2,796	169
18,232					18,232	19,961	6,156	2,442	3,714					13,808	170
334					334	1,936	336					336	1,600		171
11,483	4,202	9,781			500	17,770	3,937	2,342		1,595			250	13,583	172
137			137			1,322	1,322	648	674						173
3,394					3,394	9,769	4,634	2,711	1,923				3,310	1,825	174
3,078			56		3,022	10,420	3,907	2,990	917				527	5,986	175
						6,694							6,694		176
57,379	21,821	11,831			23,727	16,815	5,000	1,830	617	1,294	348	911	1,848	9,997	177
164					164	12,077	6,355	1,995	4,360				2,054	3,668	178
110			110			10,726	10,018	3,981	2,243	3,794			708		179
240			240			8,536	3,053	1,565	1,488					5,483	180
						5,061	2,465	1,683	782				2,565	34	181
2,958			158		2,800	5,650	2,524	2,524					288	2,838	182
1,019					1,019	13,975							1,562	12,413	183
2,581		1,721			860	8,331	7,589	780	3,313	3,134		362	721	18	184
36			36			16,244	4,585	1,641	2,944					11,659	185
185					185										186
26,961	11,388	10,112		102	5,359	1,812							694	1,118	187
391			15		376	4,071	2,413	1,503	910				1,658		188
3,911					3,911	2,268	117		117				2,151		189
31,215	9,854	2,456	17	391	18,491	34,359	9,037	2,900	2,138	2,836		1,163	5,785	19,537	190
47			47			2,480	1,854	1,187	667				626		191
7,971	7,748				223	9,177	7,415	2,350	2,178	2,887				1,762	192
						7,206	4,885	1,771	3,114				1,329	1,052	193
						8,494	3,121		1,637	1,484			2,446	2,927	194
15			15			5,326	1,864	1,422	442				238	3,224	195
2,118		2,118				7,932	4,494	1,350	3,144				1,862	1,576	196
16,921	4,623		16		12,282	10,201	2,248		2,248				3,201	4,752	197
						7,170	2,048	1,010	1,038				1,226	3,896	198
						5,393							1,023	4,370	199
1,298			490		808	15,823							6,481	9,342	200
1,987		1,982	5			4,896	4,655	2,475	2,180				241		201
4,639		291			4,348	19,457	1,678	300	1,378				15,853	1,926	202
						6,906							551	6,355	203
3,198	2,109		12		1,077	3,222	2,118		234	1,914			1,074		204
6,515	5,036		864		585	8,746	5,135	2,470	2,665				297	3,314	205
						2,010	510			510			1,500		206
						8,227	1,002		1,002				4,511	2,714	207
3,040			40		3,000	5,579	5,579	3,614	1,965						208
255			15		240	2,450	1,950		500			1,450		500	209
584					584	415								415	210
198				8	190	2,280	704		704					1,576	211
9				9		2,906	1,046	385	661				127	1,733	212
53,019	17,720	11,298		2,816	21,215	16,203	6,912	1,884	570	290		4,168	1,069	8,222	213
726			6		720	9,498	3,908	2,848	1,060				1,400	4,190	214
16,890	15,630		38		1,222	6,178	840	840					4,283	1,055	215
7,500					7,500	900	900		900						216
3,820				653	3,167	3,629	575	250				325	192	2,862	217
246			60		186	5,918	2,262	1,517	745					3,686	218
3,356			1,215		2,141	38,514	8,332	4,310	500	3,522			186	29,996	219
2,181			112		2,069	4,033	1,964	401	1,563				384	1,685	220
105			105			5,438	3,935	235	1,627	2,073			1,190	313	221
212					212	3,248							165	3,083	222
						3,516	1,794	277	1,517				1,706	16	223
315				315		2,064	1,938	1,098	840				126		224
						2,660	2,530	235	2,295				130		225
945					945	2,959							1,160	1,799	226
243				16	227	4,280								4,280	227

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

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.	
						Police department.		Fire department.		All other.					
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$753,878,806	$21.75	$76,977,390	$2 22	$80,917,027	$2.33	$64,540,941	$1 86	$12,593,134	$0.36	$20,208,615	$0.58	$61,290,630	$1.77
	Group I	380,278,310	25.56	45,003,750	3.02	44,699,180	3 00	25,586,693	1.72	7,494,776	0 50	9,562,074	0 64	31,358,183	2 11
	Group II	107,104,959	24.67	11,615,729	2.68	10,439,822	2.40	10,741,238	2 47	1,949,074	0.45	3,445,980	0.79	8,445,504	1.95
	Group III	132,267,648	18.48	10,118,631	1.41	13,590,967	1.90	13,877,720	1.94	1,604,587	0 22	3,663,314	0.51	11,067,941	1 55
	Group IV	73,555,706	15.79	5,562,554	1.19	6,895,217	1.48	7,924,415	1.70	890,074	0.19	1,961,914	0.42	5,822,625	1 25
	Group V	60,672,183	16.75	4,676,726	1.29	5,291,841	1.46	6,410,875	1.77	654,623	0.18	1,575,333	0.43	4,596,377	1 27
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.														
1	New York, N. Y	$155,553,965	$28 34	$18,909,182	$3 44	$18,115,948	$3 30	$10,632,079	$1.94	$3,043,861	$0.55	$3,273,343	$0.60	$12,394,575	$2 26
2	Chicago, Ill	59,055,301	22 52	7,425,283	2 83	7,993,966	3 05	3,568,543	1.36	1,487,345	0.57	1,980,895	0 76	4,782,358	1 82
3	Philadelphia, Pa	43,717,526	24.55	5,634,753	3 16	5,892,734	3.26	2,145,710	1.20	890,406	0.50	860,538	0 48	4,402,693	2 47
4	Detroit, Mich	19,911,432	21.13	1,945,854	2 06	2,639,264	2 80	1,541,877	1.64	282,423	0.30	704,994	0.75	1,764,727	1.87
5	Cleveland, Ohio	15,984,681	20 96	1,662,987	2.18	1,368,697	1 79	997,877	1.31	158,703	0.21	618,838	0.81	1,382,187	1.81
6	St. Louis, Mo	17,804,799	23 37	1,986,103	2 61	2,410,960	3.16	1,344,761	1 77	383,573	0.50	375,564	0.49	1,249,859	1.64
7	Boston, Mass	25,902,237	35.06	2,309,819	3.13	2,788,919	3 75	2,023,357	2 74	377,115	0.51	614,605	0.83	2,399,910	3 24
8	Baltimore, Md	10,401,593	15 96	961,718	1.48	1,252,429	1.92	962,885	1.48	103,409	0.16	255,615	0.39	1,141,725	1.75
9	Pittsburgh, Pa	17,262,633	29.81	2,413,554	4.17	1,278,454	2.21	1,339,153	2.31	445,974	0.77	561,740	0.97	1,308,884	2.26
10	Los Angeles, Calif	14,684,143	26 62	1,754,497	3 18	1,067,779	1.94	1,030,451	1.87	321,967	0.58	315,942	0.57	540,265	0.98
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.														
11	San Francisco, Calif	$12,126,813	$24.30	$1,618,803	$3.24	$1,538,764	$3.08	$1,703,123	$3 41	$260,623	$0.52	$543,091	$1.09	$626,658	$1 26
12	Buffalo, N. Y	15,545,135	31.25	1,403,361	2.82	1,566,912	3.15	1,690,356	3 40	321,003	0.65	713,932	1.44	1,145,006	2.30
13	Milwaukee, Wis	10,648,188	23 88	995,344	2 23	811,490	1.82	892,613	2.00	181,580	0 41	425,573	0.95	1,196,342	2.68
14	Washington, D. C	12,337,734	28 92	856,595	2 01	1,237,275	2 90	865,756	2 03	280,191	0.66	231,904	0.54	1,273,685	2.99
15	Newark, N. J	11,957,139	29.60	1,156,671	2.86	1,345,269	3 33	1,039,088	2 55	162,827	0.40	432,868	1.07	974,630	2.41
16	Cincinnati, Ohio	9,999,407	25 06	1,389,023	3 48	1,054,361	2.64	865,952	2.17	126,344	0.32	306,018	0.77	464,229	1.16
17	New Orleans, La	5,240,132	13.79	691,644	1.82	518,394	1.36	596,159	1.57	130,580	0.34	137,067	0.36	947,032	2.49
18	Minneapolis, Minn	8,698,741	23.62	853,636	2.32	538,698	1.46	852,254	2.31	171,130	0 47	208,916	0.57	453,993	1.23
19	Kansas City, Mo	7,784,588	24.69	1,346,975	4.27	637,876	2 02	620,068	1.97	135,510	0.43	124,687	0.40	352,339	1.12
20	Seattle, Wash	8,028,334	26.44	1,171,821	3.86	616,244	2.03	966,625	3.18	134,987	0.44	257,866	0.85	641,500	2.11
21	Indianapolis, Ind	[1] 4,738,748	15.63	131,856	0.43	574,599	1.90	658,244	2.17	43,999	0.15	64,058	0.21	370,090	1.22
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.														
22	Jersey City, N. J	[2] $7,921,598	$27 04	$993,097	$3.39	$1,173,483	$4.01	$682,696	$2.33	$90,134	$0.31	$371,422	$1 27	$462,406	$1.58
23	Rochester, N. Y	6,533,798	23 66	464,799	1.68	601,679	2 18	647,541	2 35	54,044	0.20	104,054	0 38	806,024	2 92
24	Portland, Oreg	5,976,453	23 78	700,129	2.79	457,131	1.82	565,183	2.25	136,375	0 54	72,090	0 29	271,660	1 08
25	Denver, Colo	5,491,232	21.99	705,668	2 83	337,430	1 35	424,740	1.70	57,916	0 23	95,130	0 38	216,281	0 87
26	Providence, R. I	5,082,597	21.61	303,829	1.29	623,024	2.65	534,845	2.27	58,639	0.24	198,325	0.84	455,989	1.94
27	Louisville, Ky	3,858,520	16.53	273,421	1.18	473,873	2.03	441,743	1.89	28,403	0.12	140,930	0.60	318,257	1.36
28	Toledo, Ohio	3,649,675	15.69	287,713	1.24	411,293	1.77	346,241	1.49	25,418	0.11	90,131	0.39	278,197	1.20
29	St. Paul, Minn	4,716,587	20.37	274,183	1.18	391,468	1.69	683,453	2.95	68,666	0.30	73,333	0.32	325,649	1.41
30	Columbus, Ohio	3,665,101	16 03	304,618	1.33	308,363	1.35	409,417	1.79	25,128	0.11	64,537	0 28	484,557	2 12
31	Oakland, Calif	4,168,833	19.89	289,446	1.38	342,733	1.64	419,294	2.00	109,177	0.48	94,623	0.45	194,671	0.93
32	Atlanta, Ga	2,875,523	14 84	139,527	0.72	351,899	1.82	285,882	1.48	39,541	0 20	111,671	0.58	379,116	1.96
33	Akron, Ohio	2,137,356	11 39	169,666	0 90	156,458	0.83	189,416	1.01	20,952	0.11	82,146	0.44	196,634	1.05
34	Omaha, Nebr	3,512,687	18 87	240,969	1 29	267,668	1.44	591,597	3.18	58,462	0.31	87,659	0.47	171,719	0.92
35	Worcester, Mass	4,058,684	23 29	177,573	1.02	392,077	2 25	314,168	1.80	27,905	0.16	125,385	0.72	264,344	1.52
36	Birmingham, Ala	1,669,314	9 77	120,469	0.71	162,385	0.95	207,361	1.21	37,531	0.22	22,758	0.13	194,144	1.14
37	Richmond, Va	2,594,115	15.47	255,992	1.53	313,679	1.87	278,824	1.66	44,499	0.27	103,769	0.62	256,231	1.53
38	Syracuse, N. Y	3,257,937	19.58	294,367	1.77	312,838	1.88	334,176	2.01	18,799	0.11	98,395	0 59	398,642	2.40
39	New Haven, Conn	2,892,948	18 32	185,028	1 17	358,469	2.27	280,206	1.77	32,642	0.21	60,908	0 39	168,286	1.07
40	San Antonio, Tex	2,319,504	15 05	110,115	0.71	295,401	1.92	281,376	1.83	21,489	0.14	45,953	0.30	306,095	1.99
41	Dayton, Ohio	2,123,893	14.34	205,311	1 39	202,562	1.37	207,893	1.40	32,012	0.22	39,494	0.27	182,391	1.23
42	Memphis, Tenn	2,355,794	15 95	102,898	0.70	251,550	1 70	296,196	2 00	27,861	0.19	72,104	0.49	158,061	1.07
43	Bridgeport, Conn	3,014,830	21 87	171,091	1.24	412,686	2 99	425,658	3.09	42,585	0.31	123,493	0.90	240,488	1.74
44	Scranton, Pa	2,008,024	14 70	156,178	1.14	179,412	1.31	279,801	2 05	24,930	0.18	37,743	0.28	140,675	1.03
45	Grand Rapids, Mich	2,417,234	17.95	175,658	1.30	177,629	1.32	286,803	2.13	17,886	0.13	76,088	0.57	115,670	0.86
46	Paterson, N. J	2,080,360	15.49	100,423	0.75	224,822	1.67	305,932	2.28	11,205	0.08	59,459	0.44	162,078	1.21
47	Hartford, Conn	3,199,789	24.06	205,154	1.54	315,313	2 37	306,387	2.30	29,238	0.22	101,853	0.77	317,476	2 39
48	Dallas, Tex	2,304,433	17.46	170,686	1 29	220,695	1.67	283,983	2.15	30,270	0.23	52,762	0.40	306,642	2.32
49	Youngstown, Ohio	1,780,185	14.21	168,694	1.35	199,536	1.59	158,498	1.27	14,631	0.12	57,558	0.46	78,008	0.62
50	Springfield, Mass	3,288,933	26.79	166,373	1.36	283,557	2.31	320,966	2.61	30,871	0.25	71,876	0.59	326,079	2.66
51	Houston, Tex	1,788,197	14.63	121,498	0.99	186,736	1.53	219,177	1.79	35,483	0.29	26,402	0.22	181,357	1.48
52	Des Moines, Iowa	2,576,316	21.24	127,692	1.05	197,704	1.63	284,095	2.34	20,402	0.17	34,589	0.29	165,116	1.36
53	Fall River, Mass	2,235,000	18.58	115,081	0.96	253,247	2.11	208,701	1.73	14,686	0.12	135,942	1.13	124,043	1.03
54	New Bedford, Mass	2,561,564	21.85	157,136	1 34	291,782	2.49	219,517	1.87	26,684	0.23	123,177	1.05	261,479	2 23
55	Nashville, Tenn	1,544,706	13.21	94,366	0.81	184,131	1.58	181,051	1.55	23,215	0.20	45,643	0.39	127,851	1.09
56	Trenton, N. J	1,877,945	16.21	111,496	0.96	224,642	1.94	198,371	1.71	38,059	0.33	64,962	0.56	175,234	1.51
57	Salt Lake City, Utah	2,255,129	19 92	190,065	1.69	163,054	1.44	122,410	1.08	16,844	0.15	48,668	0.43	162,879	1.44
58	Camden, N. J	1,757,485	15.56	122,574	1.09	270,866	2.40	181,320	1.61	30,855	0.27	57,727	0.51	100,630	0 89
59	Norfolk, Va	1,985,896	17.71	164,771	1.47	309,910	2.76	222,332	1.98	35,830	0.32	44,350	0.40	295,332	2.63
60	Albany, N. Y	2,285,727	20.48	238,223	2.13	272,006	2 44	283,921	2.54	29,331	0.18	83,109	0.74	201,107	1.80
61	Lowell, Mass	2,105,440	18.88	146,490	1.31	213,675	1.92	234,220	2.10	21,489	0.19	38,196	0.34	190,888	1.71
62	Cambridge, Mass	2,776,437	25.50	169,093	1.55	249,603	2.29	211,945	1.95	44,316	0.41	104,665	0.96	333,477	3.06
63	Reading, Pa	1,099,669	10 33	89,828	0.84	124,191	1 17	70,212	0.66	15,028	0.14	17,726	0.17	118,646	1 11
64	Wilmington, Del	1,274,257	12.00	140,414	1 32	183,904	1.73	84,231	0.79	9,793	0.09	20,196	0.19	209,586	1.97
65	Spokane, Wash	2,072,147	19 89	121,174	1.16	137,441	1 32	225,055	2 16	22,562	0.22	55,122	0.53	145,744	1.40
66	Fort Worth, Tex	1,115,796	10.83	95,655	0.93	128,962	1 25	140,886	1 37	20,801	0.20	27,191	0.26	98,102	0.95

[1] Amounts for transactions of county government not included. For explanation, see p. 47.
[2] Eighty-nine per cent of departmental expenses for county government is included. For explanation, see p. 47.

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 78.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
General expenses.		Repair and construction for compensation.				Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$69,097,634	$1.99	$3,388,145	$0.10	$55,086,145	$1.59	$238,906,835	$6.89	$9,842,384	$0.28	$25,971,607	$0.75	$11,804,982	$0.34	$23,253,337	$0.67	
31,112,083	2.09	1,276,822	0.09	33,412,531	2.25	108,830,664	7.31	4,741,199	0.32	13,590,166	0.91	7,714,519	0.52	15,895,670	1.07	
10,287,329	2.37	852,441	0.20	10,153,698	2.34	30,369,155	6.99	1,397,790	0.32	4,064,784	0.94	937,380	0.22	2,405,035	0.55	
13,526,782	1.89	721,477	0.11	6,520,581	0.91	46,530,453	6.50	1,860,679	0.26	4,588,147	0.64	1,664,207	0.23	2,932,162	0.41	
7,374,803	1.58	298,066	0.06	2,880,739	0.62	29,061,968	6.24	991,120	0.21	2,049,112	0.44	787,219	0.17	1,055,880	0.23	
6,796,637	1.88	239,339	0.07	2,118,596	0.58	24,114,595	6.66	851,596	0.24	1,679,398	0.46	701,657	0.19	964,590	0.27	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.																
$12,092,927	$2.20	.....	.....	$14,956,929	$2.72	$44,975,896	$8.19	$1,607,861	$0.29	$3,594,398	$0.65	$4,165,106	$0.76	$7,791,860	$1.42	1
3,727,567	1.42	$152,212	$0.06	3,764,501	1.44	17,228,019	6.57	591,152	0.23	3,469,745	1.32	306,707	0.12	2,577,008	0.98	2
3,813,105	2.14	57,540	0.03	5,078,692	2.85	9,524,121	5.35	339,202	0.19	1,571,546	0.88	1,123,992	0.63	2,472,494	1.39	3
1,238,010	1.31	191,358	0.20	1,294,266	1.37	6,203,282	6.58	359,518	0.38	947,013	1.00	423,770	0.45	375,076	0.40	4
1,415,539	1.86	202,528	0.27	1,086,549	1.42	5,710,672	7.49	428,637	0.56	383,236	0.50	139,181	0.18	429,050	0.56	5
1,793,556	2.35	39,102	0.05	1,513,949	1.99	5,307,394	6.97	247,677	0.33	808,984	1.06	42,942	0.06	300,375	0.39	6
2,967,832	2.80	13,237	0.02	2,440,967	3.30	6,733,590	9.11	509,607	0.69	1,492,820	2.02	1,210,282	1.64	949,147	1.28	7
1,096,182	1.68	448,703	0.69	898,062	1.38	2,436,610	3.74	104,000	0.16	470,323	0.72	44,754	0.07	225,178	0.35	8
2,078,987	3.59	51,594	0.09	1,417,717	2.45	4,710,795	8.14	307,524	0.53	511,446	0.88	231,685	0.40	605,126	1.05	9
1,788,378	3.24	120,548	0.22	960,899	1.74	6,000,285	10.88	246,021	0.45	340,655	0.62	26,100	0.05	170,356	0.31	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.																
$810,222	$1.62	$31,457	$0.06	$1,221,501	$2.45	$2,671,694	$5.35	$112,159	$0.22	$509,211	$1.02	$191,972	$0.38	$287,535	$0.58	11
1,725,901	3.47	304,115	0.61	1,381,402	2.78	3,789,515	7.62	153,921	0.31	794,775	1.60	218,028	0.44	336,908	0.68	12
1,283,354	2.88	32,496	0.07	1,042,247	2.34	2,854,044	6.40	130,361	0.29	495,130	1.11	128,755	0.29	178,859	0.40	13
1,224,129	2.87	173,388	0.41	1,780,025	4.17	3,352,373	7.86	104,305	0.24	613,877	1.44	32,831	0.08	311,400	0.73	14
848,700	2.10	32,499	0.08	1,613,738	4.00	3,521,307	8.72	154,668	0.38	377,389	0.93	128,373	0.32	178,172	0.44	15
999,286	2.50	77,657	0.19	847,246	2.12	3,103,076	7.78	134,372	0.34	126,329	0.32	150,274	0.38	355,240	0.89	16
502,337	1.32	32,964	0.09	214,849	0.57	1,184,390	3.12	39,742	0.10	112,172	0.30	7,157	0.02	125,645	0.33	17
967,547	2.63	9,889	0.03	614,918	1.67	3,209,328	8.71	192,198	0.52	382,594	1.04	8,242	0.02	235,098	0.64	18
766,401	2.43	94,315	0.30	783,321	2.48	2,437,272	7.73	125,589	0.40	246,317	0.78	14,600	0.05	99,318	0.32	19
738,781	2.43	55,115	0.18	439,212	1.45	2,446,160	8.05	169,748	0.56	182,141	0.60	52,365	0.17	155,769	0.51	20
420,671	1.39	8,546	0.03	215,239	0.71	1,799,996	5.94	80,727	0.27	224,849	0.74	4,783	0.02	141,091	0.47	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.																
$615,528	$2.10	.....	.....	$708,251	$2.42	$2,196,437	$7.50	$69,775	$0.24	$191,881	$0.65	$131,130	$0.45	$235,358	$0.80	22
764,207	2.77	$3,239	$0.01	382,074	1.38	2,001,953	7.25	65,158	0.24	270,957	0.98	94,832	0.34	273,237	0.99	23
858,254	3.41	224,051	0.89	206,491	0.82	2,052,583	8.17	137,587	0.55	158,143	0.63	86,413	0.34	50,363	0.20	24
615,699	2.47	13,042	0.05	324,803	1.30	1,884,581	7.55	93,929	0.38	420,309	1.68	122,681	0.49	179,023	0.72	25
732,383	3.11	22,474	0.10	234,144	1.00	1,488,146	6.33	36,500	0.16	150,799	0.64	129,081	0.55	114,419	0.49	26
335,641	1.44	2,014	0.01	423,855	1.82	1,136,320	4.87	83,343	0.36	121,938	0.52	1,663	0.01	77,119	0.33	27
493,303	2.12	.....	.....	82,983	0.36	1,415,297	6.09	48,571	0.21	53,739	0.23	4,781	0.02	112,008	0.48	28
680,982	2.94	54,022	0.23	204,718	0.88	1,439,121	6.22	107,001	0.46	238,091	1.03	4,639	0.02	171,261	0.74	29
258,154	1.13	74,741	0.33	65,897	0.29	1,497,656	6.55	42,307	0.19	39,470	0.17	996	(4)	89,260	0.39	30
309,158	1.48	13,310	0.06	42,058	0.20	1,985,315	9.47	85,554	0.41	227,427	1.09	14,210	0.07	50,857	0.24	31
280,924	1.45	7,343	0.04	247,033	1.27	829,397	4.28	28,103	0.15	64,523	0.33	4,085	0.02	106,479	0.55	32
205,646	1.10	22,921	0.12	31,302	0.17	984,424	5.25	10,404	0.06	15,083	0.08	221	(4)	52,083	0.28	33
337,764	1.81	26,078	0.14	3,127	0.02	1,464,799	7.87	38,499	0.21	122,657	0.66	10,323	0.06	91,366	0.49	34
548,879	3.15	38,300	0.22	472,907	2.71	1,369,803	7.86	80,182	0.46	98,839	0.57	109,392	0.63	38,930	0.22	35
112,936	0.66	8,038	0.05	26,342	0.15	672,748	3.94	17,742	0.10	63,753	0.37	2,467	0.01	20,640	0.12	36
198,576	1.18	.....	.....	183,105	1.09	867,717	5.17	.....	.....	65,506	0.39	5,336	0.03	20,881	0.12	37
317,538	1.91	6,093	0.04	255,017	1.53	907,233	5.45	49,109	0.30	107,989	0.65	62,758	0.38	94,983	0.57	38
263,310	1.67	2,273	0.01	136,615	0.86	1,164,751	7.37	46,201	0.29	115,113	0.73	5,843	0.04	73,303	0.46	39
232,361	1.51	1,869	0.01	66,293	0.43	745,296	4.84	16,575	0.11	135,059	0.88	900	0.01	60,722	0.39	40
175,846	1.19	16,469	0.11	105,506	0.71	785,491	5.30	40,543	0.27	57,540	0.39	689	(4)	72,146	0.49	41
337,393	2.28	5,892	0.04	153,759	1.04	665,979	4.51	41,443	0.28	153,127	1.04	.....	.....	89,531	0.61	42
251,912	1.83	3,792	0.03	199,986	1.45	869,003	6.30	44,427	0.32	131,074	0.95	33,033	0.24	65,602	0.48	43
240,215	1.76	14,059	0.10	.....	.....	830,537	6.08	22,109	0.16	37,075	0.27	1,535	0.01	43,755	0.32	44
161,065	1.20	5,154	0.04	73,529	0.55	1,159,249	8.61	64,386	0.48	87,888	0.65	2,048	0.02	14,181	0.11	45
148,828	1.11	474	(4)	123,749	0.92	780,530	5.81	36,148	0.27	62,783	0.47	4,513	0.03	59,416	0.44	46
288,660	2.17	658	(4)	161,197	1.21	1,165,578	8.76	28,000	0.21	154,927	1.16	77,107	0.58	48,241	0.36	47
167,845	1.27	26,121	0.20	83,837	0.64	866,111	6.56	15,655	0.12	77,829	0.59	.....	.....	1,997	0.02	48
133,517	1.07	3,570	0.03	53,428	0.43	804,784	6.42	19,504	0.16	44,220	0.35	585	(4)	43,652	0.35	49
395,262	3.22	26,234	0.21	96,425	0.79	1,208,919	9.85	85,854	0.70	124,514	1.01	122,704	1.00	29,299	0.24	50
205,781	1.68	.....	.....	59,940	0.49	636,648	5.21	11,785	0.10	17,907	0.15	11,387	0.09	74,096	0.61	51
294,014	2.42	8,796	0.07	34,864	0.29	1,267,545	10.45	29,624	0.24	65,974	0.54	.....	.....	45,901	0.38	52
257,014	2.14	5,132	0.04	210,691	1.75	772,982	6.43	31,652	0.26	41,775	0.35	47,886	0.40	16,168	0.13	53
310,418	2.65	5,266	0.04	179,730	1.53	700,221	5.97	48,337	0.41	60,085	0.51	166,056	1.42	11,676	0.10	54
203,412	1.74	8,045	0.07	93,475	0.80	445,192	3.81	23,489	0.20	91,031	0.78	.....	.....	23,805	0.20	55
136,248	1.18	8,309	0.07	45,945	0.40	764,616	6.60	32,815	0.28	43,224	0.37	199	(4)	33,825	0.29	56
196,891	1.74	10,975	0.10	26,344	0.23	1,106,911	9.78	39,628	0.35	97,201	0.86	41,549	0.37	31,710	0.28	57
162,855	1.44	7,237	0.06	37,061	0.33	685,000	6.06	20,361	0.18	20,026	0.18	21,089	0.19	39,884	0.35	58
125,892	1.12	4,668	0.04	81,348	0.73	581,200	5.18	9,601	0.09	62,513	0.56	29,956	0.27	18,193	0.16	59
160,718	1.44	2,484	0.02	230,129	2.06	631,075	5.65	17,000	0.15	95,665	0.86	11,218	0.10	38,741	0.35	60
277,018	2.48	1,773	0.02	146,838	1.32	630,033	5.65	19,533	0.18	32,984	0.30	99,531	0.89	52,772	0.47	61
219,340	2.01	3,192	0.03	156,844	1.44	873,779	8.03	36,155	0.33	110,518	1.02	192,661	1.77	70,849	0.65	62
140,136	1.32	3,473	0.03	.....	.....	448,555	4.21	14,074	0.13	41,528	0.39	10	(4)	16,262	0.15	63
93,058	0.88	291	(4)	12,910	0.12	413,148	3.89	21,933	0.21	54,193	0.51	347	(4)	30,253	0.28	64
200,974	1.93	29,605	0.28	39,041	0.37	933,803	8.96	38,164	0.37	82,585	0.79	5,080	0.05	35,797	0.34	65
81,227	0.79	.....	.....	16,990	0.16	399,987	3.88	11,919	0.12	78,685	0.76	3,273	0.03	12,118	0.12	66

[3] Ninety-three per cent of departmental expenses for county government is included. For explanation, see p. 47.
[4] Less than one-half of 1 cent.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

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.	
						Police department.		Fire department.		All other.					
		Total.	Per capita.	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 IN 1919.														
67	Kansas City, Kans.	$1,156,780	$11.76	$87,274	$0.89	$86,039	$0.87	$170,783	$1.74	$10,144	$0.10	$13,297	$0.14	$35,354	$0.36
68	Lynn, Mass.	1,754,865	17.97	101,232	1.04	161,679	1.66	166,235	1.70	26,225	0.27	70,588	0.72	157,756	1.62
69	Yonkers, N. Y.	2,589,566	26.68	245,689	2.53	323,502	3.33	194,625	2.00	26,143	0.27	117,491	1.21	260,365	2.68
70	Duluth, Minn.	1,613,446	16.85	161,718	1.69	125,955	1.32	185,003	1.93	17,720	0.19	41,776	0.44	65,717	0.69
71	Tacoma, Wash.	1,705,090	17.96	127,222	1.34	135,413	1.43	201,728	2.13	13,945	0.15	53,194	0.56	88,205	0.93
72	Lawrence, Mass.	1,787,349	19.22	82,384	0.89	173,030	1.86	167,992	1.81	12,465	0.13	151,645	1.63	176,763	1.90
73	Elizabeth, N. J.	1,247,221	13.52	99,484	1.08	154,582	1.68	169,967	1.84	10,446	0.11	28,999	0.31	116,781	1.27
74	Utica, N. Y.	1,484,219	16.25	131,643	1.44	120,828	1.32	204,675	2.24	10,152	0.11	32,284	0.35	177,548	1.94
75	Somerville, Mass.	1,712,129	18.90	88,169	0.97	137,830	1.52	138,757	1.53	20,847	0.23	50,298	0.56	197,990	2.19
76	Erie, Pa.	1,139,637	12.76	93,013	1.04	123,893	1.39	146,440	1.64	13,791	0.15	28,364	0.32	75,702	0.85
77	Waterbury, Conn.	1,743,859	19.69	134,670	1.52	162,514	1.83	156,964	1.77	16,826	0.19	56,704	0.64	95,107	1.07
78	Oklahoma City, Okla.	1,129,625	12.77	99,102	1.12	74,945	0.85	118,438	1.34	7,925	0.09	38,005	0.43	60,197	0.68
79	Schenectady, N. Y.	1,701,219	19.70	150,942	1.75	146,086	1.69	142,675	1.65	20,257	0.23	54,696	0.63	241,573	2.80
80	Flint, Mich.	1,017,964	12.09	90,073	1.07	70,248	0.83	91,514	1.09	7,473	0.09	25,521	0.30	68,065	0.81
81	Fort Wayne, Ind.	949,131	11.41	40,952	0.49	83,862	1.01	127,520	1.53	8,257	0.10	16,579	0.20	63,789	0.77
82	Evansville, Ind.	988,627	11.91	46,122	0.56	111,403	1.34	111,974	1.35	4,508	0.05	21,093	0.25	49,634	0.60
83	Savannah, Ga.	1,123,387	14.02	80,109	1.00	155,844	1.95	128,037	1.60	21,614	0.27	30,821	0.38	219,688	2.74
84	St. Joseph, Mo.	1,175,772	15.13	85,138	1.10	135,593	1.75	169,049	2.18	9,035	0.12	32,840	0.42	44,381	0.57
85	Jacksonville, Fla.	1,165,161	15.02	97,676	1.26	151,658	1.95	161,616	2.08	16,955	0.22	50,389	0.65	156,610	2.02
86	Manchester, N. H.	1,142,409	14.85	111,286	1.45	118,991	1.55	173,364	2.25	10,053	0.13	39,576	0.51	122,314	1.59
87	Canton, Ohio	901,049	11.94	75,889	1.01	75,804	1.00	80,702	1.07	7,562	0.10	11,929	0.16	97,418	1.29
88	Peoria, Ill.	1,267,844	16.97	82,225	1.10	105,439	1.41	158,028	2.12	34,030	0.46	29,361	0.39	91,836	1.23
89	Harrisburg, Pa.	1,132,160	15.26	76,581	1.03	94,301	1.27	59,330	0.80	10,682	0.14	21,099	0.28	149,754	2.02
90	Knoxville, Tenn.	862,735	11.70	58,716	0.80	81,172	1.10	103,577	1.40	6,114	0.08	11,007	0.15	48,931	0.66
91	Bayonne, N. J.	1,539,176	20.95	110,044	1.50	164,581	2.24	162,653	2.21	10,258	0.14	16,090	0.22	144,287	1.96
92	Wilkes-Barre, Pa.	1,024,060	14.07	90,075	1.24	104,893	1.44	94,371	1.30	8,386	0.12	11,110	0.15	99,180	1.36
93	Troy, N. Y.	1,366,257	18.78	134,149	1.84	154,507	2.12	125,690	1.73	4,618	0.06	19,794	0.27	160,520	2.21
94	Allentown, Pa.	810,978	11.51	59,665	0.85	67,419	0.96	73,887	1.05	5,385	0.08	11,507	0.16	66,078	0.94
95	El Paso, Tex.	1,021,115	14.64	82,389	1.18	116,370	1.67	124,704	1.79	18,075	0.26	24,179	0.35	142,521	2.04
96	San Diego, Calif.	1,595,217	22.99	162,546	2.34	152,489	2.20	141,554	2.04	28,315	0.41	62,522	0.90	61,185	0.88
97	Wichita, Kans.	883,364	12.77	52,919	0.77	62,025	0.90	91,399	1.32	6,391	0.09	10,952	0.16	48,364	0.70
98	SouthBend, Ind.	958,991	13.99	45,017	0.66	86,050	1.26	96,827	1.41	15,654	0.23	11,822	0.17	49,078	0.72
99	Sioux City, Iowa	1,085,144	15.91	59,570	0.87	79,859	1.17	89,769	1.32	10,742	0.16	6,585	0.10	80,852	1.19
100	Hoboken, N. J.	1,540,484	22.60	157,265	2.31	216,211	3.17	194,093	2.85	9,082	0.13	25,492	0.37	135,263	1.98
101	Portland, Me.	1,399,045	20.71	82,651	1.22	142,804	2.11	173,444	3.57	8,302	0.12	21,424	0.32	85,054	1.26
102	Charleston, S. C.	865,027	13.00	45,042	0.68	139,340	2.09	140,773	2.12	10,750	0.16	22,551	0.34	107,611	1.62
103	East St. Louis, Ill.	1,016,043	15.52	81,924	1.25	112,433	1.72	135,567	2.07	165,572	2.53	9,508	0.15	39,622	0.61
104	Terre Haute, Ind.	971,029	15.00	42,884	0.66	105,760	1.63	158,468	2.45	7,461	0.12	7,220	0.11	37,917	0.59
105	Brockton, Mass.	1,392,292	21.54	82,218	1.27	121,848	1.89	133,025	2.06	6,263	0.10	67,224	1.04	128,914	1.99
106	Sacramento, Calif.	1,466,613	22.87	120,350	1.88	100,641	1.57	117,465	1.83	25,084	0.39	42,056	0.66	145,046	2.26
107	Binghamton, N. Y.	1,168,315	18.27	102,790	1.61	84,924	1.33	104,368	1.63	12,353	0.19	17,534	0.27	63,205	0.99
108	Tulsa, Okla.	941,498	14.80	91,170	1.43	70,607	1.11	72,560	1.14	15,906	0.25	16,096	0.25	51,841	0.81
109	Johnstown, Pa.	880,962	13.96	57,978	0.92	78,295	1.24	88,067	1.40	4,151	0.07	28,777	0.46	45,473	0.72
110	Rockford, Ill.	933,152	14.89	63,441	1.01	66,483	1.06	93,617	1.49	2,314	0.04	28,823	0.46	53,720	0.86
111	Little Rock, Ark.	669,747	10.71	57,702	0.92	69,576	1.11	99,411	1.59	4,212	0.07	28,539	0.46	25,292	0.40
112	Passaic, N. J.	907,414	14.54	67,953	1.09	77,927	1.25	93,990	1.51	7,530	0.12	26,278	0.42	82,864	1.33
113	Pawtucket, R. I.	1,026,148	16.47	80,441	1.29	88,890	1.43	104,279	1.67	8,110	0.13	6,750	0.11	63,302	1.02
114	Saginaw, Mich.	923,147	15.20	84,938	1.40	75,740	1.25	86,495	1.42	7,051	0.12	26,732	0.44	45,516	0.75
115	Holyoke, Mass.	1,325,624	22.17	90,670	1.52	127,640	2.13	173,304	2.90	5,970	0.10	67,707	1.13	110,849	1.85
116	Altoona, Pa.	675,296	11.43	52,695	0.89	58,683	0.99	70,520	1.19	10,365	0.18	9,336	0.16	54,266	0.92
117	Mobile, Ala.	554,165	9.44	55,270	0.94	73,116	1.25	78,627	1.34	8,200	0.14	15,735	0.27	26,472	0.45
118	Springfield, Ohio	748,028	12.75	64,819	1.10	50,193	0.86	71,779	1.22	1,820	0.03	11,722	0.20	38,054	0.65
119	Springfield, Ill.	910,758	15.66	85,413	1.47	62,841	1.08	100,279	1.72	8,763	0.15	14,261	0.25	61,655	1.06
120	New Britain, Conn.	933,428	16.28	70,438	1.23	86,711	1.51	81,773	1.43	14,797	0.26	22,110	0.39	60,865	1.06
121	Covington, Ky.	655,086	11.53	72,590	1.28	76,556	1.35	74,708	1.32	2,166	0.04	7,187	0.13	63,182	1.11
122	Chattanooga, Tenn.	728,086	12.83	53,256	0.94	80,311	1.41	107,557	1.89	7,219	0.13	18,765	0.33	53,990	0.95
123	Davenport, Iowa	971,012	17.62	61,621	1.12	69,723	1.27	114,073	2.07	14,625	0.27	13,188	0.24	60,434	1.10
124	Lansing, Mich.	757,309	13.90	70,099	1.29	48,668	0.89	91,334	1.68	6,825	0.13	21,558	0.40	56,141	1.03
125	Berkeley, Calif.	1,110,015	20.44	81,512	1.50	61,422	1.13	120,980	2.23	8,130	0.15	21,257	0.39	47,494	0.87
126	Chester, Pa.	504,293	9.31	52,666	0.97	77,730	1.43	32,204	0.59	4,328	0.08	6,989	0.13	37,224	0.69
127	Racine, Wis.	791,316	14.63	40,391	0.75	41,150	0.76	80,674	1.49	5,598	0.10	9,595	0.18	62,404	1.15
128	Lincoln, Nebr.	836,600	15.85	58,872	1.12	27,952	0.53	65,637	1.24	7,683	0.15	16,701	0.32	39,209	0.74
129	Lancaster, Pa.	504,273	9.61	28,792	0.55	50,353	0.96	41,147	0.78	2,736	0.05	4,292	0.08	26,828	0.51
130	Haverhill, Mass.	1,042,556	19.91	61,036	1.17	77,919	1.49	95,408	1.82	7,932	0.15	76,475	1.46	60,274	1.15
131	Augusta, Ga.	845,575	16.32	45,177	0.87	81,472	1.57	78,049	1.51	13,521	0.26	27,924	0.54	56,479	1.09
132	Macon, Ga.	785,824	15.36	54,807	1.07	92,494	1.81	120,893	2.36	14,262	0.28	20,081	0.39	82,622	1.61
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.														
133	Atlantic City, N. J.	$1,593,930	$31.89	$117,436	$2.35	$190,810	$3.82	$236,182	$4.73	$62,847	$1.26	$29,571	$0.59	$142,335	$2.85
134	Tampa, Fla.	885,721	17.74	58,636	1.17	75,599	1.51	106,343	2.13	7,162	0.14	14,760	0.30	116,096	2.33
135	Gary, Ind.	884,097	17.90	57,788	1.17	98,733	2.00	117,507	2.38	13,099	0.27	18,867	0.38	66,707	1.35
136	Topeka, Kans.	715,768	14.60	32,774	0.67	44,450	0.91	85,990	1.75	4,686	0.10	15,623	0.32	41,658	0.85
137	Malden, Mass.	1,004,108	20.76	52,905	1.09	79,229	1.64	87,749	1.81	7,191	0.15	38,954	0.81	98,558	2.04
138	Huntington, W. Va.	648,580	13.48	36,199	0.75	58,149	1.21	56,642	1.18	2,283	0.05	17,864	0.37	53,409	1.11
139	East Orange, N. J.	931,060	19.36	62,541	1.30	85,850	1.79	75,607	1.57	7,286	0.15	12,969	0.27	112,448	2.34
140	Niagara Falls, N. Y.	913,946	19.19	76,576	1.61	76,911	1.62	103,193	2.17	13,686	0.29	29,136	0.61	108,700	2.28
141	Kalamazoo, Mich.	623,404	13.15	43,846	0.93	47,095	0.99	77,175	1.63	3,765	0.08	25,170	0.53	19,612	0.41
142	Bay City, Mich.	679,394	14.36	47,456	1.00	55,443	1.17	80,740	1.71	3,007	0.06	7,245	0.15	23,890	0.50
143	York, Pa.	445,988	9.47	37,289	0.79	38,821	0.82	32,328	0.69	4,831	0.10	3,455	0.07	41,633	0.88
144	Roanoke, Va.	474,771	10.26	55,005	1.19	51,141	1.11	64,674	1.40	1,480	0.03	9,823	0.21	31,119	0.67
145	Jackson, Mich.	728,402	15.92	46,884	1.02	51,454	1.12	64,051	1.40	8,250	0.18	44,035	0.96	29,261	0.64

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 78.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
General expenses.		Repair and construction for compensation.				Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	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 IN 1919.																
111,015	$1.13	$72,132	$0.73	$11,581	$0.12	$497,762	$5.06	$12,685	$0.13	$31,768	$0.32	$793	$0.01	$16,153	$0.16	67
175,974	1.80	108	(1)	106,721	1.09	536,200	5.49	34,224	0.35	69,123	0.71	108,926	1.12	39,874	0.41	68
226,214	2.33	.....	.....	133,292	1.37	955,370	9.84	13,673	0.14	25,652	0.26	43,957	0.45	23,593	0.24	69
181,962	1.90	3,963	0.04	7,399	0.08	715,153	7.47	33,416	0.35	42,513	0.44	4,504	0.05	26,647	0.28	70
195,541	2.07	14,156	0.15	26,173	0.28	686,329	7.23	34,622	0.36	104,476	1.10	2,631	0.03	20,455	0.22	71
209,617	2.25	728	0.01	115,316	1.24	561,216	6.04	21,392	0.23	29,311	0.32	62,054	0.67	23,436	0.25	72
88,744	0.96	2,005	0.02	41,586	0.45	473,396	5.13	23,848	0.26	23,599	0.26	1,290	0.01	12,584	0.14	73
120,726	1.32	.....	.....	52,183	0.57	528,823	5.79	34,997	0.38	43,787	0.48	597	0.01	25,976	0.28	74
158,955	1.75	40,993	0.45	61,130	0.67	584,337	6.45	37,416	0.41	57,772	0.64	111,552	1.23	26,083	0.29	75
94,720	1.06	10,606	0.12	1,983	0.02	518,385	5.80	17,563	0.20	9,270	0.10	.....	.....	5,907	0.07	76
219,706	2.48	.....	.....	84,419	0.95	710,060	8.02	24,182	0.27	28,235	0.32	37,836	0.43	16,636	0.19	77
62,789	0.71	2,767	0.03	17,633	0.20	604,765	6.84	9,082	0.10	29,993	0.34	.....	.....	3,984	0.05	78
104,421	1.21	3,796	0.04	85,609	0.99	676,087	7.83	13,000	0.15	23,015	0.27	13,387	0.16	25,675	0.30	79
108,063	1.28	.....	.....	99,786	1.19	420,379	4.99	8,995	0.11	16,412	0.19	7,200	0.09	4,235	0.05	80
117,480	1.41	447	0.01	.....	.....	411,486	4.95	22,113	0.27	34,651	0.42	4,378	0.05	17,617	0.21	81
76,496	0.92	.....	.....	11,432	0.14	483,293	5.82	20,547	0.25	31,077	0.37	1,411	0.02	19,637	0.24	82
104,609	1.31	1,348	0.02	35,684	0.45	261,449	3.26	19,883	0.25	38,981	0.47	4,093	0.05	21,227	0.27	83
89,480	1.15	4,018	0.05	25,250	0.32	516,705	6.65	19,589	0.25	32,350	0.42	337	(1)	12,007	0.15	84
134,745	1.74	5,885	0.08	35,725	0.46	267,215	3.44	12,165	0.16	34,245	0.44	12,649	0.16	27,628	0.36	85
153,846	2.00	3,544	0.05	31,479	0.41	328,373	4.27	19,219	0.25	16,951	0.22	8,118	0.11	5,295	0.07	86
65,149	0.86	2,122	0.03	11,025	0.15	443,878	5.88	7,546	0.11	6,429	0.09	496	0.01	15,100	0.20	87
192,794	1.38	5,361	0.07	35,727	0.48	490,331	6.56	21,929	0.29	78,894	1.06	5,996	0.08	25,893	0.35	88
157,855	2.13	4,427	0.06	3,075	0.04	481,725	6.49	5,000	0.07	45,454	0.61	.....	.....	22,877	0.31	89
109,799	1.49	.....	.....	112,009	1.52	305,259	4.14	18,207	0.25	3,157	0.04	610	0.01	4,177	0.06	90
166,576	2.27	.....	.....	24,303	0.33	660,205	8.99	15,089	0.21	20,604	0.28	25,953	0.35	18,533	0.25	91
104,950	1.44	10,278	0.14	850	0.01	449,277	6.17	.....	.....	29,404	0.40	406	0.01	20,880	0.29	92
130,382	1.79	87	(1)	155,808	2.14	378,850	5.21	8,500	0.12	30,559	0.42	36,201	0.50	26,592	0.37	93
83,329	1.18	.....	.....	1,500	0.02	404,428	5.74	5,500	0.08	16,621	0.24	4,121	0.06	11,538	0.16	94
57,692	0.83	142	(1)	28,545	0.41	368,418	5.28	6,649	0.10	43,742	0.63	1,743	0.02	5,946	0.09	95
180,074	2.60	754	0.01	475	0.01	558,471	8.05	35,304	0.51	182,192	2.63	769	0.01	28,567	0.41	96
74,050	1.07	6,021	0.09	15,015	0.22	473,600	6.85	11,299	0.16	18,359	0.27	182	(1)	12,788	0.18	97
78,149	1.14	1,312	0.02	914	0.01	514,195	7.50	19,987	0.29	30,971	0.45	981	0.01	8,034	0.12	98
82,540	1.21	2,024	0.03	76	(1)	592,538	8.69	23,827	0.35	43,981	0.64	.....	.....	12,781	0.19	99
78,769	1.16	.....	.....	40,595	0.60	564,120	8.28	23,235	0.34	49,007	0.72	11,451	0.17	35,901	0.53	100
251,097	3.72	.....	.....	111,589	1.65	417,132	6.17	6,500	0.10	39,003	0.58	32,068	0.47	27,977	0.41	101
62,558	0.94	3,202	0.05	108,136	1.62	185,406	2.79	100	(1)	24,008	0.36	534	0.01	15,016	0.23	102
78,796	1.20	194	(1)	.....	.....	334,899	5.11	9,496	0.15	37,863	0.58	251	(1)	9,918	0.15	103
76,552	1.18	2,016	0.03	8,500	0.13	475,289	7.34	16,582	0.26	17,327	0.27	566	0.01	14,507	0.22	104
154,089	2.38	4,325	0.07	79,721	1.23	510,746	7.90	23,758	0.37	20,308	0.31	50,584	0.78	9,269	0.14	105
123,100	1.92	342	0.01	19,358	0.30	618,683	9.65	27,374	0.43	64,928	1.01	31,451	0.49	30,735	0.48	106
114,901	1.80	1,153	0.02	202,054	3.16	394,522	6.17	12,289	0.19	12,338	0.19	25,974	0.41	19,910	0.31	107
43,195	0.68	.....	.....	14,930	0.23	527,281	8.29	6,657	0.10	22,380	0.35	25	(1)	8,850	0.14	108
97,017	1.54	41,636	0.66	1,432	0.02	418,356	6.63	.....	.....	7,641	0.12	167	(1)	11,972	0.19	109
84,870	1.35	1,699	0.03	3,325	0.05	478,294	7.63	20,230	0.32	29,121	0.46	.....	.....	7,215	0.12	110
68,401	1.09	2,137	0.03	23,974	0.38	270,643	4.33	6,826	0.11	2,391	0.04	.....	.....	10,643	0.17	111
50,448	0.81	177	(1)	29,347	0.47	436,479	6.99	16,976	0.27	9,797	0.16	1,245	0.02	6,403	0.10	112
162,456	2.61	2,676	0.04	38,785	0.62	400,924	6.44	17,477	0.28	19,302	0.31	328	0.01	32,428	0.52	113
140,468	2.31	2,026	0.03	13,523	0.22	402,001	6.62	10,466	0.17	16,931	0.28	1,652	0.03	9,608	0.16	114
115,801	1.94	1,417	0.02	95,954	1.60	434,218	7.26	19,000	0.32	34,280	0.57	36,370	0.61	12,444	0.21	115
49,081	0.83	3,102	0.05	3,531	0.06	350,354	5.93	.....	.....	1,092	0.02	.....	.....	12,271	0.21	116
99,892	1.70	1,150	0.02	17,981	0.31	155,257	2.64	200	(1)	9,167	0.16	64	(1)	13,034	0.22	117
66,735	1.14	.....	.....	85,513	1.46	316,750	5.40	6,219	0.11	14,187	0.24	1,650	0.03	18,587	0.32	118
46,347	0.80	486	0.01	3,097	0 05	423,902	7.29	18,294	0.31	59,463	1.02	219	(1)	25,738	0.44	119
91,464	1.60	904	0.02	50,028	0.87	405,019	7.06	16,500	0.29	18,613	0.32	10,604	0.18	3,602	0.06	120
110,333	1.94	2,855	0.05	17,740	0.31	199,254	3.51	6,999	0.12	16,495	0.29	.....	.....	5,021	0.09	121
70,393	1.24	.....	.....	102,242	1.80	188,748	3.33	10,667	0.19	14,853	0.26	6,438	0.11	13,647	0.24	122
71,693	1.30	3,858	0.07	.....	.....	460,600	8.36	16,701	0.30	49,126	0.89	3,718	0.07	31,652	0.57	123
134,227	2.46	4,412	0.08	20,999	0.39	272,306	5.00	9,222	0.17	18,874	0.35	312	0.01	2,332	0.04	124
97,973	1.80	6,345	0.12	14,508	0.27	585,042	10.78	28,044	0.52	31,768	0.59	38	(1)	5,502	0.10	125
40,406	0.75	2,528	0.05	900	0.02	233,300	4.31	1,000	0.02	6,464	0.12	3	(1)	8,551	0.16	126
109,451	2.02	2,111	0.04	19,265	0.36	348,940	6.45	12,680	0.23	45,159	0.83	10,612	0.20	3,286	0.06	127
110,039	2.08	1,053	0.02	4,675	0.09	461,495	8.74	11,592	0.22	21,002	0.40	838	0.02	9,852	0.19	128
99,158	1.89	1,966	0.04	3,141	0.06	225,819	4.30	3,000	0.06	5,659	0.11	.....	.....	11,382	0.22	129
138,578	2.65	62	(1)	102,858	1.96	319,783	6.11	20,088	0.38	22,339	0.43	54,213	1.04	5,591	0.11	130
148,696	2.87	.....	.....	158,989	3.07	207,525	4.01	300	0.01	7,851	0.15	2,288	0.04	17,304	0.33	131
58,377	1.14	5,210	0.10	110,346	2.16	180,943	3.54	1,200	0.02	26,827	0.52	385	0.01	17,377	0.34	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.																
$126,081	$2.52	$7,897	$0.16	$56,588	$1.13	$509,045	$10.18	$13,606	$0.27	$75,837	$1.52	$1,154	$0.02	$24,541	$0.49	133
145,684	2.92	250	0.01	75,034	1.50	247,218	4.95	5,888	0.12	19,804	0.40	9,643	0.19	3,604	0.07	134
60,521	1.23	.....	.....	1,040	0.02	382,462	7.74	30,666	0.62	15,650	0.32	232	(1)	20,825	0.42	135
56,309	1.15	1,167	0.02	11,074	0.23	363,457	7.41	7,343	0.15	38,679	0.79	109	(1)	12,458	0.25	136
129,590	2.68	515	0.01	42,572	0.88	318,223	6.58	19,940	0.41	44,425	0.92	78,365	1.62	5,892	0.12	137
38,297	0.80	93	(1)	22,601	0.47	336,208	7.00	6,642	0.14	6,844	0.14	273	0.01	13,076	0.27	138
93,254	1.94	2,292	0.05	19,514	0.41	405,173	8.43	24,030	0.50	18,300	0.38	95	(1)	11,701	0.24	139
116,439	2.45	65,353	1.37	23,458	0.49	264,632	5.56	7,382	0.16	11,895	0.25	548	0.01	16,037	0.34	140
62,992	1.33	1,199	0.03	7,841	0.17	310,664	6.55	13,992	0.30	7,524	0.16	4	(1)	2,525	0.05	141
78,505	1.66	217	(1)	23,378	0.49	328,806	6.95	10,658	0.23	12,498	0.26	557	0.01	6,994	0.15	142
57,665	1.23	3,124	0.07	1,863	0.04	213,996	4.55	737	0.02	6,921	0.15	226	(1)	3,099	0.07	143
45,874	0.99	1,711	0.04	16,628	0.36	168,930	3.65	.....	.....	5,533	0.12	175	(1)	22,678	0.49	144
70,273	1.54	1,666	0.04	106,669	2.33	236,381	5.17	11,775	0.26	35,548	0.78	3,401	0.07	18,754	0.41	145

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

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.	
						Police department.		Fire department.		All other					
		Total.	Per capita.	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 IN 1919—Continued.															
146	McKeesport, Pa	$659,479	$14.50	$55,234	$1.21	$66,937	$1.47	$60,113	$1.32	$2,033	$0.04	$22,876	$0.50	$73,807	$1.62
147	Quincy, Mass	1,025,693	22.67	70,138	1.55	62,787	1.39	89,873	1.98	11,494	0.25	81,522	1.80	84,205	1.86
148	Newton, Mass	1,468,811	32.58	92,482	2.05	116,806	2.59	89,701	1.99	27,932	0.62	24,120	0.53	133,837	2.97
149	Charlotte, N. C	459,021	10.21	37,594	0.84	46,444	1.03	59,317	1.32	3,803	0.08	12,766	0.28	52,077	1.16
150	Elmira, N. Y	695,840	15.80	83,917	1.91	59,710	1.36	59,658	1.35	3,094	0.07	19,072	0.43	34,468	0.78
151	Cedar Rapids, Iowa	704,416	16.04	37,699	0.86	37,860	0.86	64,707	1.47	4,339	0.10	4,940	0.11	31,388	0.71
152	Pasadena, Calif	1,173,431	26.74	97,898	2.23	63,392	1.44	73,465	1.67	16,195	0.37	29,014	0.66	72,545	1.65
153	New Castle, Pa	535,519	12.28	55,719	1.28	44,666	1.02	55,638	1.28	6,287	0.14	10,120	0.23	41,007	0.94
154	Fresno, Calif	795,936	18.31	36,530	0.84	56,180	1.29	100,141	2.30	9,604	0.22	43,273	1.00	35,982	0.83
155	Galveston, Tex	741,313	17.14	37,508	0.87	108,615	2.51	92,634	2.14	5,567	0.13	17,783	0.41	70,074	1.64
156	Pueblo, Colo	593,388	13.81	34,578	0.80	45,112	1.05	95,950	2.23	7,808	0.18	21,653	0.50	18,786	0.44
157	Montgomery, Ala	575,536	13.41	39,305	0.92	79,438	1.85	79,472	1.85	4,850	0.11	21,853	0.51	112,358	2.62
158	Woonsocket, R. I	613,855	14.39	45,334	1.06	101,613	2.38	101,664	2.38	9,727	0.23	8,536	0.20	27,359	0.64
159	Salem, Mass	934,633	21.98	55,382	1.30	72,845	1.71	79,137	1.86	12,527	0.29	34,206	0.80	71,536	1.68
160	Decatur, Ill	503,091	11.89	41,087	0.97	42,039	1.00	51,403	1.22	4,070	0.10	8,234	0.20	20,844	0.49
161	Highland Park, Mich	1,043,965	24.92	99,572	2.38	74,548	1.78	61,548	1.47	6,962	0.17	43,519	1.04	52,234	1.25
162	Wheeling, W. Va	662,328	15.91	49,630	1.19	68,791	1.65	94,238	2.26	1,019	0.02	18,883	0.45	46,461	1.12
163	Chelsea, Mass	808,827	19.48	54,529	1.31	77,366	1.86	87,022	2.10	10,159	0.24	14,098	0.34	58,236	1.40
164	Shreveport, La	559,718	13.51	47,621	1.15	55,913	1.35	69,830	1.69	8,583	0.21	16,433	0.40	57,648	1.39
165	Butte, Mont	1,310,424	31.70	102,396	2.48	132,293	3.20	129,943	3.14	12,155	0.29	17,934	0.43	149,001	3.60
166	Mount Vernon, N. Y	977,083	23.66	118,643	2.87	84,984	2.06	62,696	1.52	7,520	0.18	22,869	0.55	68,890	1.67
167	Winston-Salem, N. C	401,440	9.73	22,872	0.55	42,551	1.03	32,103	0.78	2,519	0.06	14,985	0.36	67,389	1.63
168	Lexington, Ky	580,569	14.29	51,872	1.28	62,001	1.53	89,959	2.21	3,996	0.10	14,559	0.36	35,662	0.88
169	Fitchburg, Mass	902,957	22.30	50,728	1.25	70,837	1.75	84,112	2.08	9,461	0.23	43,711	1.08	58,789	1.45
170	Perth Amboy, N. J	601,059	14.94	41,421	1.03	63,592	1.58	40,510	1.01	7,968	0.20	11,258	0.28	48,779	1.21
171	Portsmouth, Va	365,257	9.10	43,369	1.08	38,940	0.97	43,307	1.08	6,250	0.16	8,170	0.20	59,530	1.48
172	Pittsfield, Mass	736,305	18.37	51,703	1.29	66,082	1.65	51,486	1.28	9,320	0.23	26,445	0.66	45,401	1.13
173	Lima, Ohio	427,694	10.74	43,107	1.08	39,653	1.00	53,085	1.33	2,104	0.05	7,743	0.19	15,345	0.39
174	Superior, Wis	810,525	20.46	61,473	1.55	74,671	1.88	139,076	3.51	7,508	0.19	13,691	0.35	37,623	0.90
175	West Hoboken, N. J	528,558	13.43	33,143	0.84	67,465	1.71	64,981	1.65	1,950	0.05	8,092	0.21	37,185	0.95
176	Springfield, Mo	481,405	12.29	38,241	0.98	37,999	0.97	71,286	1.82	6,103	0.16	3,918	0.10	16,101	0.41
177	Everett, Mass	734,936	18.80	55,962	1.43	57,632	1.47	64,454	1.65	13,060	0.33	16,424	0.42	41,467	1.14
178	Dubuque, Iowa	506,066	12.96	36,072	0.92	47,834	1.22	61,815	1.58	2,045	0.05	5,787	0.15	35,379	0.91
179	Hamilton, Ohio	476,440	12.22	60,909	1.56	51,946	1.33	67,211	1.72	1,749	0.04	9,057	0.23	50,703	1.30
180	Stockton, Calif	852,756	21.92	68,370	1.76	64,407	1.66	89,568	2.30	10,596	0.27	15,644	0.40	44,571	1.15
181	San José, Calif	617,930	16.02	46,333	1.20	41,084	1.06	70,679	1.83	5,855	0.15	9,549	0.25	33,862	0.88
182	Kenosha, Wis	571,208	14.97	34,170	0.90	35,212	0.92	55,351	1.45	8,409	0.22	15,778	0.41	33,611	0.88
183	Charleston, W. Va	507,482	13.39	36,303	0.96	48,267	1.27	44,293	1.17	6,840	0.18	14,464	0.38	30,812	0.81
184	Jamestown, N. Y	654,479	17.29	55,487	1.47	46,294	1.22	67,322	1.78	6,567	0.17	13,666	0.36	39,554	1.04
185	Joliet, Ill	555,662	14.70	53,443	1.41	45,257	1.20	67,388	1.78	2,833	0.07	4,581	0.12	45,385	1.20
186	Waco, Tex	698,249	18.68	32,836	0.88	73,322	1.96	103,290	2.76	16,425	0.44	13,771	0.37	55,553	1.49
187	Taunton, Mass	661,948	18.14	45,499	1.24	59,606	1.63	75,854	2.07	5,719	0.16	16,699	0.46	37,016	1.01
188	Madison, Wis	733,940	20.05	44,194	1.21	38,547	1.05	101,890	2.78	6,878	0.19	14,268	0.39	61,624	1.68
189	Columbia, S. C	481,399	13.15	39,789	1.09	80,526	2.20	82,844	2.26	8,167	0.22	16,250	0.44	41,283	1.13
190	Brookline, Mass	1,398,141	38.61	83,027	2.29	129,685	3.58	125,879	3.48	23,124	0.64	63,793	1.76	135,095	3.73
191	Lorain, Ohio	521,943	14.50	51,615	1.43	55,072	1.53	54,810	1.52	4,815	0.13	21,547	0.60	36,886	1.02
192	Auburn, N. Y	670,186	18.62	51,922	1.44	48,710	1.35	79,768	2.22	3,444	0.10	26,685	0.74	32,526	0.90
193	Quincy, Ill	479,677	13.33	37,024	1.03	42,594	1.18	56,645	1.57	2,726	0.08	3,510	0.10	23,499	0.65
194	Williamsport, Pa	422,714	11.90	35,055	0.99	31,940	0.90	50,038	1.41	3,475	0.10	5,587	0.16	14,713	0.41
195	Aurora, Ill	481,284	13.60	39,764	1.12	45,704	1.29	42,150	1.19	6,102	0.17	5,724	0.16	33,343	0.94
196	Council Bluffs, Iowa	486,919	13.80	19,639	0.56	29,737	0.84	34,208	0.97	2,050	0.06	1,771	0.05	63,805	1.81
197	New Rochelle, N. Y	946,722	26.99	121,901	3.48	68,044	1.94	65,236	1.86	10,912	0.31	18,842	0.54	100,678	2.87
198	Waterloo, Iowa	473,962	13.54	31,299	0.89	33,921	0.97	36,222	1.03	4,983	0.14	5,036	0.14	21,159	0.60
199	Battle Creek, Mich	642,313	18.43	50,244	1.44	56,364	1.62	65,658	1.89	3,771	0.11	23,363	0.67	17,775	0.51
200	Austin, Tex	466,008	13.67	37,084	1.09	33,055	0.97	38,985	1.14	7,455	0.22	5,219	0.15	33,443	0.98
201	Poughkeepsie, N. Y	553,504	16.32	53,517	1.58	40,700	1.20	29,032	0.86	4,503	0.13	70,810	2.09	47,337	1.40
202	Stamford, Conn	797,717	23.78	64,949	1.94	53,381	1.59	69,902	2.08	11,734	0.35	13,400	0.40	72,329	2.16
203	East Chicago, Ind	506,241	15.18	37,956	1.14	60,186	1.80	52,938	1.59	7,299	0.22	9,341	0.28	68,440	2.05
204	Amsterdam, N. Y	438,048	13.20	50,539	1.52	28,316	0.85	45,759	1.38	3,999	0.12	16,864	0.51	55,352	1.67
205	Oshkosh, Wis	500,147	15.09	31,564	0.95	23,035	0.70	59,878	1.81	1,994	0.06	4,372	0.13	17,366	0.52
206	Danville, Ill	355,082	10.75	37,798	1.14	26,180	0.79	54,940	1.66	1,000	0.03	6,294	0.19	8,945	0.27
207	Easton, Pa	406,709	12.33	28,456	0.86	30,715	0.93	37,570	1.14	1,500	0.05	2,483	0.08	45,232	1.37
208	Orange, N. J	566,998	17.35	46,742	1.43	55,925	1.71	47,943	1.47	4,732	0.14	12,179	0.37	56,118	1.72
209	Wilmington, N. C	451,963	13.84	36,131	1.11	56,186	1.72	46,424	1.42	1,584	0.05	27,485	0.84	81,673	2.50
210	Ogden, Utah	497,723	15.70	54,810	1.73	34,012	1.07	38,302	1.21	2,506	0.08	7,982	0.25	24,334	0.77
211	Norristown, Pa	196,566	6.21	17,084	0.54	16,602	0.52	11,856	0.37	843	0.03	1,981	0.06	5,307	0.17
212	Watertown, N. Y	471,587	15.45	42,291	1.39	27,501	0.90	66,914	2.19	6,640	0.22	7,116	0.23	23,854	0.78
213	Waltham, Mass	606,154	19.91	47,267	1.55	44,219	1.45	45,056	1.48	17,260	0.57	20,404	0.67	40,232	1.32
214	La Crosse, Wis	473,296	15.58	35,152	1.16	33,969	1.12	64,248	2.12	5,352	0.18	4,234	0.14	21,662	0.71
215	Green Bay, Wis	477,404	15.85	34,681	1.15	23,067	0.77	65,059	2.16	3,799	0.13	2,444	0.08	25,019	0.83
216	Muskogee, Okla	394,955	13.19	39,819	1.33	31,031	1.04	44,278	1.48	915	0.03	5,061	0.17	10,825	0.36
217	Lynchburg, Va	495,907	16.59	40,589	1.36	47,484	1.59	61,776	2.07	4,097	0.14	15,664	0.52	36,496	1.22
218	Joplin, Mo	520,864	17.45	46,040	1.54	60,925	2.04	56,746	1.90	3,290	0.11	11,773	0.39	19,302	0.65
219	Newport, R. I	744,140	24.99	47,763	1.60	91,133	3.06	79,397	2.67	7,096	0.24	22,087	0.74	91,272	3.07
220	Colorado Springs, Colo	548,450	18.55	36,661	1.24	39,986	1.35	54,488	1.84	5,077	0.17	19,098	0.65	13,686	0.46
221	Zanesville, Ohio	330,786	11.28	37,804	1.29	30,139	1.03	39,144	1.33	3,331	0.11	3,624	0.12	21,181	0.72
222	Newport, Ky	294,680	10.05	36,196	1.23	37,096	1.27	20,595	0.70	585	0.02	2,931	0.10	40,994	1.40
223	Everett, Wash	408,024	15.02	29,808	1.10	19,160	0.71	49,806	1.83	5,766	0.21	8,620	0.32	13,420	0.49
224	Newark, Ohio	298,606	11.26	39,026	1.47	30,289	1.14	33,897	1.28	1,108	0.04	4,399	0.17	14,237	0.54
225	Bellingham, Wash	356,427	14.03	20,704	0.82	21,501	0.85	28,372	1.12	1,420	0.06	2,031	0.08	10,357	0.41
226	Jackson, Miss	290,619	12.96	32,774	1.46	30,310	1.35	34,566	1.54	1,735	0.08	6,343	0.28	26,425	1.18
227	Boise, Idaho	435,977	20.51	26,604	1.25	18,085	0.85	54,195	2.55	5,028	0.24	5,438	0.26	19,364	0.91

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 78.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
General expenses.		Repair and construction for compensation.				Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	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 IN 1919—Continued.																
$59,981	$1.32	.....	.....	$407	$0.01	$301,063	$6.62	$4,257	$0.09	$5,991	$0.13	$535	$0.01	$6,235	$0.14	146
172,136	3.80	.....	.....	32,638	0.72	336,470	7.43	18,782	0.41	26,411	0.58	34,343	0.76	5,894	0.13	147
213,999	4.75	$13,780	$0.31	30,245	0.67	507,616	11.26	27,286	0.61	97,338	2.16	72,346	1.60	21,293	0.47	148
52,420	1.17	1,319	0.03	4,040	0.09	163,291	3.63	5,210	0.12	883	0.02	42	(1)	19,815	0.44	149
78,630	1.79	331	0.01	35,490	0.81	273,343	6.21	6,000	0.14	10,737	0.24	3,099	0.07	28,291	0.64	150
72,633	1.65	2,188	0.05	480	0.01	407,257	9.27	13,111	0.30	24,611	0.56	31	(1)	3,172	0.07	151
111,784	2.55	3,128	0.07	30,543	0.70	504,873	11.51	38,268	0.87	86,320	1.97	6,203	0.14	39,798	0.91	152
44,140	1.01	175	(1)	19,180	0.44	241,520	5.54	4,304	0.10	1,283	0.03	10	(1)	11,470	0.26	153
83,585	1.92	1,732	0.04	3,326	0.08	372,626	8.57	273	0.01	44,283	1.02	252	0.01	8,149	0.19	154
69,332	1.60	.....	.....	148,147	3.42	169,376	3.92	.....	.....	11,291	0.26	417	0.01	9,669	0.22	155
55,097	1.28	.....	.....	900	0.02	275,934	6.42	6,811	0.16	27,037	0.63	.....	.....	3,722	0.09	156
53,604	1.25	745	0.02	11,702	0.27	147,587	3.44	4,918	0.11	5,913	0.14	7,973	0.19	5,818	0.14	157
107,559	2.52	1,331	0.03	19,909	0.47	178,889	4.19	3,721	0.09	3,083	0.07	1,430	0.03	3,700	0.09	158
112,800	2.65	.....	.....	69,223	1.63	260,323	6.12	19,424	0.46	29,149	0.69	72,005	1.69	46,076	1.08	159
58,034	1.37	217	0.01	.....	.....	235,376	5.56	13,309	0.31	27,573	0.65	.....	.....	808	0.02	160
108,520	2.59	2,326	0.06	5,045	0.12	572,291	13.66	602	0.01	6,042	0.14	4,183	0.10	6,543	0.16	161
51,752	1.24	2,982	0.07	3,441	0.08	308,002	7.40	8,333	0.20	1,197	0.03	209	0.01	7,390	0.18	162
72,067	1.74	.....	.....	59,939	1.44	273,962	6.60	7,753	0.19	16,390	0.39	55,701	1.34	21,625	0.52	163
88,477	2.14	54,911	1.33	8,663	0.21	105,672	2.55	720	0.02	9,129	0.22	2,258	0.05	33,895	0.82	164
130,387	3.15	918	0.02	22,061	0.53	550,324	13.31	27,750	0.67	10,443	0.25	.....	.....	24,816	0.60	165
101,866	2.47	3,330	0.08	42,836	1.04	416,430	10.08	11,695	0.28	15,585	0.38	3,007	0.07	16,732	0.41	166
41,172	1.00	907	0.02	48,125	1.17	118,476	2.87	2,651	0.06	4,819	0.12	500	0.01	2,371	0.06	167
70,016	1.72	.....	.....	35,025	0.86	194,020	4.78	7,444	0.18	13,972	0.34	440	0.01	1,600	0.04	168
143,244	3.54	476	0.01	119,472	2.95	245,997	6.08	8,503	0.21	20,656	0.51	36,704	0.91	10,267	0.25	169
48,972	1.22	2,689	0.07	14,270	0.35	266,968	6.64	10,085	0.25	6,351	0.16	18,232	0.45	19,964	0.50	170
29,119	0.73	1,406	0.04	13,944	0.35	117,451	2.93	600	0.01	901	0.02	334	0.01	1,936	0.05	171
108,232	2.70	.....	.....	27,649	0.69	291,160	7.26	13,000	0.32	13,571	0.34	14,483	0.36	17,770	0.44	172
45,492	1.14	10,000	0.25	7,201	0.18	195,315	4.90	3,485	0.09	3,705	0.09	137	(1)	1,322	0.03	173
76,642	1.93	1,113	0.03	1,508	0.04	352,374	8.89	13,514	0.34	20,169	0.51	3,394	0.09	9,769	0.25	174
18,018	0.46	.....	.....	5,528	0.14	267,754	6.81	6,974	0.18	3,970	0.10	3,078	0.08	10,420	0.26	175
34,887	0.89	67	(1)	16,484	0.42	232,650	5.94	6,428	0.16	10,517	0.27	.....	.....	6,694	0.17	176
69,308	1.77	.....	.....	27,887	0.71	279,231	7.14	8,280	0.21	24,007	0.61	57,379	1.47	16,845	0.43	177
95,981	2.46	812	0.02	1,827	0.05	181,381	4.64	10,575	0.27	14,317	0.37	164	(1)	12,077	0.31	178
8,251	0.21	.....	.....	16,152	0.41	188,587	4.84	5,406	0.14	5,633	0.14	110	(1)	10,726	0.28	179
128,685	3.31	272	0.01	10,991	0.28	360,389	9.26	23,376	0.60	27,111	0.70	240	0.01	8,536	0.22	180
59,977	1.55	441	0.01	.....	.....	313,974	8.14	8,862	0.23	22,250	0.58	.....	.....	5,064	0.13	181
49,267	1.29	1,229	0.03	19,805	0.52	279,175	7.32	13,135	0.34	17,458	0.46	2,958	0.08	5,650	0.15	182
44,316	1.17	84	(1)	11,370	0.30	250,288	6.60	5,451	0.14	.....	.....	1,019	0.03	13,975	0.37	183
66,956	1.77	366	0.01	95,479	2.52	243,003	6.42	.....	.....	8,873	0.23	2,581	0.07	8,331	0.22	184
36,785	0.97	844	0.02	.....	.....	265,901	7.03	10,116	0.27	6,849	0.18	36	(1)	16,244	0.43	185
119,646	3.20	.....	.....	13,322	0.36	245,833	6.58	8,426	0.23	15,640	0.42	185	(1)	.....	.....	186
96,502	2.63	.....	.....	42,312	1.15	221,044	6.03	12,354	0.34	23,570	0.64	26,961	0.74	1,812	0.05	187
85,675	2.34	2,574	0.07	7,833	0.21	303,188	8.28	16,850	0.46	45,957	1.26	391	0.01	4,071	0.11	188
62,230	1.70	45	(1)	25,214	0.69	106,333	2.91	600	0.02	11,939	0.33	3,911	0.11	2,268	0.06	189
219,049	6.05	.....	.....	26,123	0.72	340,386	9.40	38,064	1.05	148,342	4.10	31,215	0.86	34,359	0.95	190
43,886	1.22	477	0.01	4,372	0.12	231,410	6.43	3,982	0.11	10,544	0.29	47	(1)	2,480	0.07	191
108,480	3.01	.....	.....	37,281	1.04	252,918	7.03	6,200	0.17	5,104	0.14	7,971	0.22	9,177	0.25	192
49,199	1.37	273	0.01	6,396	0.18	224,971	6.25	7,293	0.20	18,281	0.51	.....	.....	7,266	0.20	193
33,678	0.95	1,775	0.05	36,990	1.04	196,691	5.54	.....	.....	4,278	0.12	.....	.....	8,494	0.24	194
63,953	1.81	461	0.01	469	0.01	218,214	6.17	7,735	0.22	12,324	0.35	15	(1)	5,326	0.15	195
31,815	0.90	864	0.02	.....	.....	274,241	7.77	8,766	0.25	9,973	0.28	2,118	0.06	7,932	0.22	196
95,125	2.71	4,400	0.13	40,445	1.15	343,964	9.81	11,287	0.32	38,766	1.11	16,921	0.48	10,201	0.29	197
46,666	1.33	1,217	0.03	.....	.....	256,369	7.32	18,584	0.53	11,336	0.32	.....	.....	7,170	0.20	198
59,699	1.71	151	(1)	4,238	0.12	334,369	9.59	6,703	0.19	14,585	0.42	.....	.....	5,393	0.15	199
79,279	2.32	.....	.....	37,373	1.10	168,190	4.93	.....	.....	8,804	0.26	1,298	0.04	15,823	0.46	200
62,015	1.83	2,451	0.07	23,620	0.70	180,415	5.32	10,808	0.32	21,413	0.63	1,987	0.06	4,896	0.14	201
123,597	3.68	960	0.03	38,935	1.16	287,867	8.58	13,000	0.39	23,567	0.70	4,639	0.14	19,457	0.58	202
39,880	1.20	.....	.....	534	0.02	204,516	6.13	10,347	0.31	7,898	0.24	.....	.....	6,906	0.21	203
53,833	1.62	1,482	0.04	30,235	0.91	139,622	4.21	4,000	0.12	1,627	0.05	3,198	0.10	3,222	0.10	204
84,208	2.54	397	0.01	21,531	0.65	216,052	6.52	9,522	0.29	14,967	0.45	6,515	0.20	8,746	0.26	205
23,519	0.71	.....	.....	882	0.03	177,581	5.37	8,838	0.27	7,095	0.21	.....	.....	2,010	0.06	206
44,927	1.36	1,685	0.05	.....	.....	191,880	5.82	8,947	0.27	5,087	0.15	.....	.....	8,227	0.25	207
61,075	1.87	258	0.01	25,569	0.78	239,371	7.32	.....	.....	8,467	0.26	3,040	0.09	5,579	0.17	208
50,173	1.54	.....	.....	12,249	0.38	133,272	4.08	2,199	0.07	1,882	0.06	255	0.01	2,450	0.08	209
63,058	1.99	281	0.01	2,781	0.09	251,362	7.93	5,751	0.18	11,545	0.36	584	0.02	415	0.01	**210**
18,215	0.58	.....	.....	44	(1)	117,407	3.71	1,535	0.05	3,214	0.10	198	0.01	2,280	0.07	**211**
59,354	1.94	2,083	0.07	28,313	0.93	185,146	6.07	7,925	0.26	11,535	0.38	9	(1)	2,906	0.10	212
90,748	2.98	.....	.....	21,141	0.69	169,102	5.55	12,336	0.41	29,107	0.96	53,049	1.74	16,203	0.53	213
45,989	1.51	2,191	0.07	810	0.03	214,866	7.08	8,000	0.26	26,599	0.88	726	0.02	9,498	0.31	214
65,105	2.16	.....	.....	11,946	0.40	213,157	7.08	7,810	0.26	2,249	0.07	16,890	0.56	6,178	0.21	215
32,136	1.07	8,144	0.27	21,595	0.72	176,066	5.88	6,315	0.21	10,320	0.34	7,500	0.25	900	0.03	216
54,148	1.81	1,123	0.04	60,899	2.04	149,471	5.00	.....	.....	16,711	0.56	3,820	0.13	3,629	0.12	217
48,495	1.62	2,924	0.10	26,912	0.90	214,021	7.17	7,153	0.24	17,089	0.57	246	0.01	5,948	0.20	218
101,069	3.39	4,031	0.14	36,330	1.22	200,131	6.72	5,030	0.17	16,931	0.57	3,356	0.11	38,514	1.29	219
62,147	2.10	1,135	0 04	1,327	0.04	266,632	9.02	9,435	0.32	32,564	1.10	2,181	0.07	4,033	0.14	220
25,519	0.87	161	0.01	9,670	0.33	144,444	4.92	4,369	0.15	5,857	0.20	105	(1)	5,438	0.19	221
30,711	1.05	81	(1)	20,339	0.69	96,449	3.29	3,862	0.13	1,381	0.05	212	0.01	3,248	0.11	222
30,370	1.12	1,427	0.05	1,081	0.04	238,345	8.77	4,608	0.17	2,097	0.08	.....	.....	3,516	0.13	223
25,109	0.95	.....	.....	2,711	0.10	142,922	5.39	1,983	0.07	546	0.02	315	0.01	2,064	0.08	224
20,762	0.82	.....	.....	716	0.03	231,117	9.10	7,624	0.30	9,163	0.36	.....	.....	2,660	0.10	225
52,674	2.35	.....	.....	4,547	0.20	83,291	3.71	2,085	0.09	11,965	0.53	945	0.04	2,959	0.13	226
77,312	3.64	685	0.03	2,316	0.11	200,425	9.43	8,199	0.39	13,803	0.65	243	0.01	4,280	0.20	227

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TABLE 13.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 80.]

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.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
	Grand total	0.3	4.4	3.0	2.5	10.7	8.6	1.7	2.7	8.1	9.2	0.4	7.3	31.7	1.3	3.4	1.6	3.1
	Group I	0.3	3.9	4.5	3.2	11.8	6.7	2.0	2.5	8.2	8.2	0.3	8.8	28.6	1.2	3.6	2.0	4.2
	Group II	0.3	4.7	3.3	2.5	9.7	10.0	1.8	3.2	7.9	9.6	0.8	9.5	28.4	1.3	3.8	0.9	2.2
	Group III	0.3	4.5	1.1	1.8	10.3	10.5	1.2	2.8	8.4	10.2	0.5	4.9	35.2	1.4	3.5	1.3	2.2
	Group IV	0.3	5.3	0.4	1.5	9.4	10.8	1.2	2.7	7.9	10.0	0.4	3.9	39.5	1.3	2.8	1.1	1.4
	Group V	0.4	5.3	0.5	1.5	8.7	10.6	1.1	2.6	7.6	11.2	0.4	3.5	39.7	1.4	2.8	1.2	1.6
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.																	
1	New York, N. Y	0.2	3.2	5.3	3.4	11.6	6.8	2.0	2.1	8.0	7.8	.....	9.6	28.9	1.0	2.3	2.7	5.0
2	Chicago, Ill	0.7	4.5	4.2	3.1	13.5	6.0	2.5	3.4	8.1	6.3	0.3	6.4	29.2	1.0	5.9	0.5	4.4
3	Philadelphia, Pa	0.2	4.5	4.5	3.6	13.3	4.9	2.0	2.0	10.1	8.7	0.1	11.6	21.8	0.8	3.6	2.6	5.7
4	Detroit, Mich	0.4	3.8	2.9	2.7	13.3	7.7	1.4	3.5	8.9	6.2	1.0	6.5	31.2	1.8	4.8	2.1	1.9
5	Cleveland, Ohio	0.3	3.3	3.6	3.2	8.6	6.2	1.0	3.9	8.6	8.9	1.3	6.8	35.7	2.7	2.4	0.9	2.7
6	St. Louis, Mo	0.4	4.0	4.0	2.8	13.5	7.6	2.2	2.1	7.0	10.1	0.2	8.5	29.8	1.4	4.5	0.2	1.7
7	Boston, Mass	0.1	2.8	3.9	2.1	10.7	7.8	1.5	2.4	9.2	8.0	0.1	9.4	26.0	2.0	5.8	4.7	3.7
8	Baltimore, Md	0.5	3.8	2.5	2.4	12.0	9.3	1.0	2.5	11.0	10.5	4.3	8.6	23.4	1.0	4.5	0.4	2.2
9	Pittsburgh, Pa	0.6	6.8	3.6	3.0	7.4	7.8	2.6	3.3	7.6	12.0	0.3	8.2	27.3	1.8	3.0	1.3	3.5
10	Los Angeles, Calif	0.3	5.4	3.1	3.1	7.3	7.0	2.2	2.2	3.7	12.2	0.8	6.5	40.9	1.7	2.3	0.2	1.2
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.																	
11	San Francisco, Calif	0.9	4.4	4.1	3.9	12.7	14.0	2.1	4.5	5.2	6.7	0.3	10.1	22.0	0.9	4.2	1.6	2.4
12	Buffalo, N. Y	.....	4.6	2.2	2.2	10.1	10.9	2.1	4.6	7.4	11.1	2.0	8.9	24.4	1.0	5.1	1.4	2.2
13	Milwaukee, Wis	0.6	3.4	3.3	2.0	7.6	8.4	1.7	4.0	11.2	12.1	0.3	9.8	26.8	1.2	4.6	1.2	1.7
14	Washington, D. C	.....	3.0	3.1	0.8	10.0	7.0	2.3	1.9	10.3	9.9	1.4	14.4	27.2	0.8	5.0	0.3	2.5
15	Newark, N. J	.....	4.6	2.5	2.6	11.3	8.6	1.4	3.6	8.2	7.1	0.3	13.5	29.4	1.3	3.2	1.1	1.5
16	Cincinnati, Ohio	0.7	5.7	4.1	3.4	10.5	8.7	1.3	3.1	4.6	10.0	0.8	8.5	31.0	1.3	1.3	1.5	3.6
17	New Orleans, La	.....	6.4	5.4	1.3	9.9	11.4	2.5	2.6	18.1	9.6	0.6	4.1	22.6	0.8	2.1	0.1	2.4
18	Minneapolis, Minn	0.7	3.8	3.4	1.9	6.2	9.8	2.0	2.4	5.2	11.1	0.1	7.1	36.9	2.2	4.4	0.1	2.7
19	Kansas City, Mo	0.3	7.3	5.4	4.2	8.2	8.0	1.7	1.6	4.5	9.8	1.2	10.1	31.4	1.6	3.2	0.2	1.3
20	Seattle, Wash	0.4	7.4	3.6	3.2	7.7	12.0	1.7	3.2	8.0	9.2	0.7	5.5	30.5	2.1	2.3	0.7	1.9
21	Indianapolis, Ind	0.1	1.8	0.3	0.6	12.1	13.9	0.9	1.4	7.8	8.9	0.2	4.5	38.0	1.7	4.7	0.1	3.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.																	
22	Jersey City, N. J	.....	5.7	3.7	3.2	14.8	8.6	1.1	4.7	5.8	7.8	.....	8.9	27.7	0.9	2.4	1.7	3.0
23	Rochester, N. Y	0.4	3.6	0.6	2.4	9.2	9.9	0.8	1.6	12.3	11.7	(1)	5.8	30.6	1.0	4.1	1.5	4.2
24	Portland, Oreg	.....	5.6	3.4	2.7	7.6	9.5	2.3	1.2	4.5	14.4	3.7	3.5	34.3	2.3	2.6	1.4	0.8
25	Denver, Colo	0.2	5.2	4.8	2.6	6.1	7.7	1.1	1.7	3.9	11.2	0.2	5.9	34.3	1.7	7.7	2.2	3.3
26	Providence, R. I	0.8	3.9	0.3	1.0	12.3	10.5	1.2	3.9	9.0	14.4	0.4	4.6	29.3	0.7	3.0	2.5	2.3
27	Louisville, Ky	0.2	4.9	0.8	1.2	12.3	11.4	0.7	3.7	8.2	8.7	0.1	11.0	29.4	2.2	3.2	(1)	2.0
28	Toledo, Ohio	0.6	4.0	1.0	2.3	11.3	9.5	0.7	2.5	7.6	13.5	.....	2.3	38.8	1.3	1.5	0.1	3.1
29	St Paul, Minn	.....	3.6	0.5	1.8	8.3	14.5	1.5	1.6	6.9	14.4	1.1	4.3	30.5	2.3	5.0	0.1	3.6
30	Columbus, Ohio	0.5	3.9	1.2	2.7	8.4	11.2	0.7	1.8	13.2	7.0	2.0	1.8	40.9	1.2	1.1	(1)	2.4
31	Oakland, Calif	.....	4.5	0.3	2.1	8.2	10.1	2.4	2.3	4.7	7.4	0.3	1.0	47.6	2.1	5.5	0.3	1.2
32	Atlanta, Ga	0.9	3.2	0.2	0.5	12.2	9.9	1.4	3.9	13.2	9.8	0.3	8.6	28.8	1.0	2.2	0.1	3.7
33	Akron, Ohio	0.5	5.0	0.6	1.8	7.3	8.9	1.0	3.8	9.2	9.6	1.1	1.5	46.1	0.5	0.7	(1)	2.4
34	Omaha, Nebr	.....	4.5	0.6	1.8	7.6	16.8	1.7	2.5	4.9	9.6	0.7	0.1	41.7	1.1	3.5	0.3	2.6
35	Worcester, Mass	0.4	3.0	.....	1.0	9.7	7.7	0.7	3.1	6.5	13.5	0.9	11.7	33.7	2.0	2.4	2.7	1.0
36	Birmingham, Ala	.....	5.8	0.4	1.0	9.7	12.4	2.2	1.4	11.6	6.8	0.5	1.6	40.3	1.1	3.8	0.1	1.2
37	Richmond, Va	0.3	5.6	2.5	1.5	12.1	10.7	1.7	4.0	9.9	7.7	.....	7.1	33.4	.....	2.5	0.2	0.8
38	Syracuse, N. Y	0.6	4.6	0.9	2.9	9.6	10.3	0.6	3.0	12.2	9.7	0.2	7.8	27.8	1.5	3.3	1.9	2.9
39	New Haven, Conn	0.1	3.0	1.4	1.9	12.4	9.7	1.1	2.1	5.8	9.1	0.1	4.7	40.3	1.6	4.0	0.2	2.5
40	San Antonio, Tex	.....	4.0	0.2	0.6	12.7	12.1	0.9	2.0	13.2	10.0	0.1	2.9	32.1	0.7	5.8	(1)	2.6
41	Dayton, Ohio	.....	6.4	1.7	1.6	9.5	9.8	1.5	1.9	8.6	8.3	0.8	5.0	37.0	1.9	2.7	(1)	3.4
42	Memphis, Tenn	.....	3.9	0.4	(1)	10.7	12.6	1.2	3.1	6.7	14.3	0.3	6.5	28.3	1.8	6.5	.....	3.8
43	Bridgeport, Conn	0.2	3.5	0.7	1.2	13.7	14.1	1.4	4.1	8.0	8.4	0.1	6.6	28.8	1.5	4.3	1.1	2.2
44	Scranton, Pa	1.1	6.1	0.1	0.5	8.9	13.9	1.2	1.9	7.0	12.0	0.7	.....	41.4	1.1	1.8	0.1	2.2
45	Grand Rapids, Mich	.....	4.9	0.9	1.5	7.3	11.9	0.7	3.1	4.8	6.7	0.2	3.0	48.0	2.7	3.6	0.1	0.6
46	Paterson, N. J	0.3	3.4	0.6	0.5	10.8	14.7	0.5	2.9	7.8	7.2	(1)	5.9	37.5	1.7	3.0	0.2	2.9
47	Hartford, Conn	0.2	3.5	0.9	1.8	9.9	9.6	0.9	3.2	9.9	9.0	(1)	5.0	36.4	0.9	4.8	2.4	1.5
48	Dallas, Tex	.....	5.9	0.3	1.2	9.6	12.3	1.3	2.3	13.3	7.3	1.1	3.6	37.6	0.7	3.4	.....	0.1
49	Youngstown, Ohio	0.6	5.1	1.6	2.2	11.2	8.9	0.8	3.2	4.4	7.5	0.2	3.0	45.2	1.1	2.5	(1)	2.5
50	Springfield, Mass	0.1	3.1	.....	1.8	8.6	9.8	0.9	2.2	9.9	12.0	0.8	2.9	36.8	2.6	3.8	3.7	0.9
51	Houston, Tex	.....	5.3	0.3	1.1	10.4	12.3	2.0	1.5	10.1	11.5	.....	3.4	35.6	0.7	1.0	0.6	4.1
52	Des Moines, Iowa	.....	2.9	0.9	1.2	7.7	11.0	0.8	1.3	6.4	11.4	0.3	1.4	49.2	1.1	2.6	.....	1.8
53	Fall River, Mass	0.4	3.6	.....	1.2	11.3	9.3	0.7	6.1	5.6	11.5	0.2	9.4	34.6	1.4	1.9	2.1	0.7
54	New Bedford, Mass	0.4	3.8	.....	1.9	11.4	8.6	1.0	4.8	10.2	12.1	0.2	7.0	27.3	1.9	2.3	6.5	0.5
55	Nashville, Tenn	.....	5.3	0.3	0.5	11.9	11.7	1.5	3.0	8.3	13.2	0.5	6.1	28.8	1.5	5.9	.....	1.5
56	Trenton, N. J	.....	3.9	0.7	1.3	12.0	10.6	2.0	3.5	9.3	7.3	0.4	2.4	40.7	1.7	2.3	(1)	1.8
57	Salt Lake City, Utah	.....	6.3	0.6	1.5	7.2	5.4	0.7	2.2	7.2	8.7	0.5	1.2	49.1	1.8	4.3	1.8	1.4
58	Camden, N. J	0.9	4.3	0.8	0.9	15.4	10.3	1.8	3.3	5.7	9.3	0.4	2.1	39.0	1.2	1.1	1.2	2.3
59	Norfolk, Va	1.0	4.2	2.0	1.0	15.6	11.2	1.8	2.2	14.9	6.3	0.2	4.1	29.3	0.5	3.1	1.5	0.9
60	Albany, N. Y	1.0	4.8	1.2	3.5	11.9	12.4	0.9	3.6	8.8	7.0	0.1	10.1	27.6	0.7	4.2	0.5	1.7
61	Lowell, Mass	.....	4.7	.....	2.2	10.1	11.1	1.0	1.8	9.1	13.2	0.1	7.0	29.9	0.9	1.6	4.7	2.5
62	Cambridge, Mass	0.9	3.9	.....	1.3	9.0	7.6	1.6	3.8	12.0	7.9	0.1	5.6	31.5	1.3	4.0	6.9	2.6
63	Reading, Pa	.....	7.8	.....	0.4	11.3	6.4	1.4	1.6	10.8	12.7	0.3	.....	40.8	1.3	3.8	(1)	1.5
64	Wilmington, Del	0.8	5.6	0.7	4.0	14.4	6.6	0.8	1.6	16.4	7.3	(1)	1.0	32.4	1.7	4.3	(1)	2.4
65	Spokane, Wash	.....	4.6	0.2	1.1	6.6	10.9	1.1	2.7	7.0	9.7	1.4	1.9	45.1	1.8	4.0	0.2	1.7
66	Fort Worth, Tex	.....	7.3	0.4	0.9	11.6	12.6	1.9	2.4	8.8	7.3	.....	1.5	35.8	1.1	7.1	0.3	1.1

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

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TABLE 13.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 80.]

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.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.																	
67	Kansas City, Kans.	.....	4.6	0.1	2.9	7.4	14.8	0.9	1.1	3.1	9.6	6.2	1.0	43.0	1.1	2.7	0.1	1.4
68	Lynn, Mass.	0.4	3.9	.....	1.5	9.2	9.5	1.5	4.0	9.0	10.0	(1)	6.1	30.6	2.0	3.9	6.2	2.3
69	Yonkers, N. Y.	0.8	6.0	0.8	1.8	12.5	7.5	1.0	4.5	10.1	8.7	.....	5.1	36.9	0.5	1.0	1.7	0.9
70	Duluth, Minn.	.....	7.3	1.5	1.3	7.8	11.5	1.1	2.6	4.1	11.3	0.2	0.5	44.3	2.1	2.6	0.3	1.7
71	Tacoma, Wash.	.....	5.9	0.1	1.5	7.9	11.8	0.8	3.1	5.2	11.5	0.8	1.5	40.3	2.0	6.1	0.2	1.2
72	Lawrence, Mass.	.....	3.7	.....	0.9	9.7	9.4	0.7	8.5	9.9	11.7	(1)	6.5	31.4	1.2	1.6	3.5	1.3
73	Elizabeth, N. J.	0.4	5.9	0.7	0.9	12.4	13.6	0.8	2.3	9.4	7.1	0.2	3.3	38.0	1.9	1.9	0.1	1.0
74	Utica, N. Y.	0.8	5.8	0.7	1.7	8.1	13.8	0.7	2.2	12.0	8.1	.....	3.5	35.6	2.4	3.0	(1)	1.8
75	Somerville, Mass.	0.3	3.7	.....	1.1	8.1	8.1	1.2	2.9	11.6	9.3	2.4	3.6	34.1	2.2	3.4	6.5	1.5
76	Erie, Pa.	.....	7.3	.....	0.8	10.9	12.8	1.2	2.5	6.6	8.3	0.9	0.2	45.5	1.5	0.8	.....	0.5
77	Waterbury, Conn.	0.2	4.0	1.7	1.9	9.3	9.0	1.0	3.3	5.5	12.6	.....	4.8	40.7	1.4	1.6	2.2	1.0
78	Oklahoma City, Okla.	.....	7.1	0.4	1.2	6.6	10.5	0.7	3.4	5.3	5.6	0.2	1.6	53.5	0.8	2.7	.....	0.4
79	Schenectady, N. Y.	0.7	4.9	0.7	2.6	8.6	8.4	1.2	3.2	14.2	6.1	0.2	5.0	39.7	0.8	1.4	0.8	1.5
80	Flint, Mich.	0.9	5.7	0.7	1.5	6.9	9.0	0.7	2.5	6.7	10.6	.....	9.8	41.3	0.9	1.6	0.7	0.4
81	Fort Wayne, Ind.	0.6	3.0	0.3	0.5	8.8	13.4	0.9	1.7	6.7	12.4	(1)	.....	43.4	2.3	3.7	0.5	1.9
82	Evansville, Ind.	0.5	3.3	0.3	0.5	11.3	11.3	0.5	2.1	5.0	7.7	.....	1.2	48.9	2.1	3.1	0.1	2.0
83	Savannah, Ga.	1.2	3.8	1.3	0.8	13.9	11.4	1.9	2.7	19.6	9.3	0.1	3.2	23.3	1.8	3.5	0.4	1.9
84	St. Joseph, Mo.	0.2	5.8	0.2	1.1	11.5	14.4	0.8	2.8	3.8	7.6	0.3	2.1	43.9	1.7	2.8	(1)	1.0
85	Jacksonville, Fla.	1.5	5.9	0.2	0.8	13.0	13.9	1.5	4.3	13.4	11.6	0.5	3.1	22.9	1.0	2.9	1.1	2.4
86	Manchester, N. H.	0.2	8.0	0.2	1.3	10.4	15.2	0.9	3.5	10.7	13.5	0.3	2.8	28.7	1.7	1.5	0.7	0.5
87	Canton, Ohio.	0.7	5.9	0.5	1.3	8.4	9.0	0.8	1.3	10.8	7.2	0.2	1.2	49.3	0.8	0.7	0.1	1.7
88	Peoria, Ill.	1.0	2.6	0.6	2.3	8.3	12.5	2.7	2.3	7.2	8.1	0.4	2.8	38.7	1.7	6.2	0.5	2.0
89	Harrisburg, Pa.	.....	6.2	.....	0.6	8.3	5.2	0.9	1.9	13.2	13.9	0.4	0.3	42.5	0.4	4.0	.....	2.0
90	Knoxville, Tenn.	.....	6.5	0.1	0.2	9.4	12.0	0.7	1.3	5.7	12.7	.....	13.0	35.4	2.1	0.4	0 1	0.5
91	Bayonne, N. J.	.....	4.7	0.9	1.6	10.7	10.6	0.7	1.0	9.4	10.8	.....	1.6	42.9	1.0	1.3	1.7	1.2
92	Wilkes-Barre, Pa.	.....	7.6	0.2	1.0	10.2	9.2	0.8	1.1	9.7	10.2	1.0	0.1	43.9	.....	2.9	(1)	2.0
93	Troy, N. Y.	0.9	5.8	0.8	2.3	11.3	9.2	0.3	1.4	11.7	9.5	(1)	11.4	27.7	0.6	2.2	2.6	1.9
94	Allentown, Pa.	.....	6.9	.....	0.5	8.3	9.1	0.7	1.4	8.1	10.3	.....	0.2	49.9	0.7	2.0	0.5	1.4
95	El Paso, Tex.	.....	7.4	0.3	0.4	11.4	12.2	1.8	2.4	14.0	5.6	(1)	2.8	36.1	0.7	4.3	0.2	0.6
96	San Diego, Calif.	.....	8.3	0.3	1.6	9.6	8.9	1.8	3.9	3.8	11.3	(1)	(1)	35.0	2.2	11.4	(1)	1.8
97	Wichita, Kans.	.....	4.1	0.2	1.7	7.0	10.3	0.7	1.2	5.5	8.4	0.7	1.7	53.6	1.3	2.1	(1)	1.4
98	South Bend, Ind.	0.4	2.7	0.6	1.0	9.0	10.1	1.6	1.2	5.1	8.1	0.1	0.1	53.6	2.1	3.2	0.1	0.8
99	Sioux City, Iowa.	.....	3.1	0.1	2.3	7.4	8.3	1.0	0.6	7.5	7.6	0.2	(1)	54.6	2.2	4.1	.....	1.2
100	Hoboken, N. J.	.....	6.5	0.7	3.0	14.0	12.6	0.6	1.7	8.8	5.1	.....	2.6	36.6	1.5	3.2	0.7	2.3
101	Portland, Me.	0.1	3.4	.....	2.4	10.2	12.4	0.6	1.5	6.1	17.9	.....	8.0	29.8	0.5	2.8	2.3	2.0
102	Charleston, S. C.	0.3	4.4	0.2	0.4	16.1	16.3	1.2	2.6	12.4	7.2	0.4	12.5	21.4	(1)	2.8	0.1	1.7
103	East St. Louis, Ill.	0.7	4.4	0.4	2.5	11.1	13.3	16.3	0.9	3.9	7.8	(1)	.....	33.0	0.9	3.7	(1)	1.0
104	Terre Haute, Ind.	0.4	2.6	0.4	1.0	10.9	16.3	0.8	0.7	3.9	7.9	0.2	0.9	48.9	1.7	1.8	0.1	1.5
105	Brockton, Mass.	0.1	3.9	.....	1.9	8.8	9.6	0.4	4.8	9.3	11.1	0.3	5.7	36.7	1.7	1.5	3.6	0.7
106	Sacramento, Calif.	.....	5.6	0.5	2.1	6.9	8.0	1.7	2.9	9.9	8.4	(1)	1.3	42.2	1.9	4.4	2.1	2.1
107	Binghamton, N. Y.	1.1	4.4	0.4	2.9	7.3	8.9	1.1	1.5	5.4	9.8	0.1	17.3	33.8	1.1	1.1	2.2	1.7
108	Tulsa, Okla.	.....	8.8	0.2	0.7	7.5	7.7	1.7	1.7	5.5	4.6	.....	1.6	56.0	0.7	2.4	(1)	0.9
109	Johnstown, Pa.	.....	6.3	.....	0.3	8.9	10.0	0.5	3.3	5.2	11.0	4.7	0.2	47.5	.....	0.9	(1)	1.4
110	Rockford, Ill.	0.5	4.8	0.2	1.2	7.1	10.0	0.2	3.1	5.8	9.1	0.2	0.4	51.3	2.2	3.1	.....	0.8
111	Little Rock, Ark.	1.5	5.5	1.1	0.5	10.4	14.8	0.6	4.3	3.8	10.2	0.3	3.6	40.4	1.0	0.4	.....	1.6
112	Passaic, N. J.	.....	5.2	1.1	1.2	8.6	10.4	0.8	2.9	9.1	5.6	(1)	3.2	48.1	1.9	1.1	0.1	0.7
113	Pawtucket, R. I.	0.7	4.6	0.3	2.2	8.7	10.2	0.8	0.7	6.2	15.8	0.3	3.8	39.1	1.7	1.9	(1)	3.2
114	Saginaw, Mich.	.....	6.1	0.5	2.6	8.2	9.4	0.8	2.9	4.9	15.2	0.2	1.5	43.5	1.1	1.8	0.2	1.0
115	Holyoke, Mass.	0.2	4.4	.....	2.3	9.6	13.1	0.5	5.1	8.4	8.7	0.1	7.2	32.8	1.4	2.6	2.7	0.9
116	Altoona, Pa.	.....	7.2	(1)	0.6	8.7	10.4	1.5	1.4	8.0	7.3	0.5	0.5	51.9	.....	0.2	.....	1.8
117	Mobile, Ala.	.....	9.2	0.4	0.4	13.2	14.2	1.5	2.8	4.8	18.0	0.2	3.2	28.0	(1)	1.7	(1)	2.4
118	Springfield, Ohio.	.....	5.9	0.4	2.3	6.7	9.6	0.2	1.6	5.1	8.9	.....	11.4	42.3	0.8	1.9	0.2	2.5
119	Springfield, Ill.	.....	7.8	0.5	1.1	6.9	11.0	1.0	1.6	6.8	5.1	0.1	0.3	46.5	2.0	6.5	(1)	2.8
120	New Britain, Conn.	0.3	3.2	1.2	2.8	9.3	8.8	1.6	2.4	6.5	9.8	0.1	5.4	43.4	1.8	2.0	1.1	0.4
121	Covington, Ky.	.....	6.9	1.4	2.8	11.7	11.4	0.3	1.1	9.6	16.8	0.4	2.7	30.4	1.1	2.5	.....	0.8
122	Chattanooga, Tenn.	.....	5.3	0.7	1.3	11.0	14.8	1.0	2.6	7.4	9.7	.....	14.0	25.9	1.5	2.0	0.9	1.9
123	Davenport, Iowa.	0.9	3.6	0.2	1.6	7.2	11.7	1.5	1.4	6.2	7.4	0.4	.....	47.4	1.7	5.1	0.4	3.3
124	Lansing, Mich.	1.2	4.4	1.3	2.4	6.4	12.1	0.9	2.8	7.4	17.7	0.6	2.8	36.0	1.2	2.5	(1)	0.3
125	Berkeley, Calif.	.....	5.0	0.4	1.9	5.5	10.9	0.7	1.9	4.3	8.8	0.6	1.3	52.7	2.5	2.9	(1)	0.5
126	Chester, Pa.	.....	9.5	0.2	0.7	15.4	6.4	0.9	1.4	7.4	8.0	0.5	0.2	46.3	0.2	1.3	(1)	1.7
127	Racine, Wis.	0.6	3.1	(1)	1.3	5.2	10.2	0.7	1.2	7.9	13.8	0.3	2.4	44.1	1.6	5.7	1.3	0.4
128	Lincoln, Nebr.	.....	5.7	0.3	1.1	3.3	7.8	0.9	2.0	4.7	13.2	0.1	0.6	55.2	1.4	2.5	0.1	1.2
129	Lancaster, Pa.	0.4	5.0	.....	0.4	10.0	8.2	0.5	0.9	5.3	19.7	0.4	0.6	44.8	0.6	1.1	.....	2.3
130	Haverhill, Mass.	.....	4.6	.....	1.3	7.5	9.2	0.8	7.3	5.8	13.3	(1)	9.9	30.7	1.9	2.1	5.2	0.5
131	Augusta, Ga.	0.5	3.9	0.3	0.6	9.6	9.2	1.6	3.3	6.7	17.6	.....	18.8	24.5	(1)	0.9	0.3	2.0
132	Macon, Ga.	0.5	5.3	0.5	0.7	11.8	15.4	1.8	2.6	10.5	7.4	0.7	14.0	23.0	0.2	3.4	(1)	2.2
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.																	
133	Atlantic City, N. J.	.....	5.3	0.6	1.5	12.0	14.8	3.9	1.9	8.9	7.9	0.5	3.6	31.9	0.9	4.8	0.1	1.5
134	Tampa, Fla.	0.7	4.6	0.3	1.0	8.5	12.0	0.8	1.7	13.1	16.4	(1)	8.5	27.9	0.7	2.2	1.1	0.4
135	Gary, Ind.	0.7	4.6	0.6	0.7	11.2	13.3	1.5	2.1	7.5	6.8	.....	0.1	43.4	3.5	1.8	(1)	2.4
136	Topeka, Kans.	.....	3.6	0.4	0.6	6.2	12.0	0.7	2.2	5.8	7.9	0.2	1.5	50.8	1.0	5.4	(1)	1.7
137	Malden, Mass.	0.4	4.1	.....	0.8	7.9	8.7	0.7	3.9	9.8	12.9	0.1	4.2	31.7	2.0	4.4	7.8	0.6
138	Huntington, W. Va.	.....	4.4	0.1	1.0	9.0	8.7	0.4	2.8	8.2	5.9	(1)	3.5	51.8	1.0	1.1	(1)	2.0
139	East Orange, N. J.	0.8	4.4	0.7	0.8	9.2	8.1	0.8	1.4	12.1	10.0	0.2	2.1	43.5	2.6	2.0	(1)	1.3
140	Niagara Falls, N. Y.	.....	5.9	1.1	1.4	8.4	11.3	1.5	3.2	11.9	12.7	7.2	2.6	29.0	0.8	1.3	0.1	1.8
141	Kalamazoo, Mich.	0.1	4.9	0.7	1.4	7.6	12.4	0.6	4.0	3.1	10.1	0.2	1.3	49.8	2.2	1.2	(1)	0.4
142	Bay City, Mich.	0.9	3.5	0.3	2.3	8.2	11.9	0.4	1.1	3.5	11.6	(1)	3.4	48.4	1.6	1.8	0.1	1.0
143	York, Pa.	.....	7.6	.....	0.8	8.7	7.2	1.1	0.8	9.3	12.9	0.7	0.4	48.0	0.2	1.6	0.1	0.7
144	Roanoke, Va.	0.4	6.0	2.6	2.6	10.8	13.6	0.3	2.1	6.6	9.7	0.4	3.5	35.6	.....	1.2	(1)	4.8
145	Jackson, Mich.	.....	4.8	0.4	1.3	7.1	8.8	1.1	6.0	4.0	9.6	0.2	14.6	32.5	1.6	4.9	0.5	2.6

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

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TABLE 13.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 80.]

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.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.																	
146	McKeesport, Pa.	.....	7.6	0.2	0.7	10.1	9.1	0.3	3.5	11.2	9.1	.....	0.1	45.7	0.6	0.9	0.1	0.9
147	Quincy, Mass.	0.6	5.2	.....	1.0	6.1	8.8	1.1	7.9	8.2	16.8	.....	3.2	32.8	1.8	2.6	3.3	0.6
148	Newton, Mass.	0.2	4.9	.....	1.2	8.0	6.1	1.9	1.6	9.1	14.6	0.9	2.1	34.6	1.9	6.6	4.9	1.4
149	Charlotte, N. C.	.....	6.6	0.3	1.2	10.1	12.9	0.8	2.8	11.3	11.4	0.3	0.9	35.6	1.1	0.2	(1)	4.3
150	Elmira, N. Y.	0.6	4.5	1.2	5.8	8.6	8.6	0.4	2.7	5.0	11.3	(1)	5.1	39.3	0.9	1.5	0.4	4.1
151	Cedar Rapids, Iowa.	.....	4.5	0.2	0.6	5.4	9.2	0.6	0.7	4.5	10.3	0.3	0.1	57.8	1.9	3.5	(1)	0.5
152	Pasadena, Calif.	.....	6.5	0.2	1.7	5.4	6.3	1.4	2.5	6.2	9.5	0.3	2.6	43.0	3.3	7.4	0.5	3.4
153	New Castle, Pa.	.....	8.2	.....	2.2	8.3	10.4	1.2	1.9	7.7	8.2	(1)	3.6	45.1	0.8	0.2	(1)	2.1
154	Fresno, Calif.	0.6	2.4	0.7	0.8	7.1	12.6	1.2	5.4	4.5	10.5	0.2	0.4	46.8	(1)	5.6	(1)	1.0
155	Galveston, Tex.	.....	4.1	0.2	0.8	14.7	12.5	0.8	2.4	9.6	9.4	.....	20.0	22.8	.....	1.5	0.1	1.3
156	Pueblo, Colo.	.....	5.1	0.2	0.6	7.6	16.2	1.3	3.6	3.2	9.3	.....	0.2	46.5	1.1	4.6	.....	0.6
157	Montgomery, Ala.	.....	6.1	0.2	0.6	13.8	13.8	0.8	3.8	19.5	9.3	0.1	2.0	25.6	0.9	1.0	1.4	1.0
158	Woonsocket, R. I.	1.1	4.7	0.3	1.3	16.6	16.6	1.6	1.4	4.5	17.5	0.2	3.2	29.1	0.6	0.5	0.2	0.6
159	Salem, Mass.	0.8	4.3	.....	0.8	7.8	8.5	1.3	3.7	7.7	12.1	.....	7.4	27.9	2.1	3.1	7.7	4.9
160	Decatur, Ill.	.....	7.3	0.2	0.6	8.4	10.2	0.8	1.6	4.1	11.5	(1)	.....	46.8	2.6	5.5	.....	0.2
161	Highland Park, Mich.	.....	6.8	0.7	2.0	7.1	5.9	0.7	4.2	5.0	10.4	0.2	0.5	54.8	0.1	0.6	0.4	0.6
162	Wheeling, W. Va.	0.9	4.7	0.2	1.7	10.4	14.2	0.2	2.9	7.0	7.8	0.5	0.5	46.5	1.3	0.2	(1)	1.1
163	Chelsea, Mass.	0.8	4.2	.....	1.8	9.6	10.8	1.3	1.7	7.2	8.9	.....	7.4	33.9	1.0	2.0	6.9	2.7
164	Shreveport, La.	.....	6.5	0.6	1.4	10.0	12.5	1.5	2.9	10.3	15.8	9.8	1.5	18.9	0.1	1.6	0.4	6.1
165	Butte, Mont.	1.1	4.4	0.3	2.1	10.1	9.9	0.9	1.4	11.4	9.9	0.1	1.7	42.0	2.1	0.8	.....	1.9
166	Mount Vernon, N. Y.	1.0	6.9	1.1	3.2	8.7	6.4	0.8	2.3	7.1	10.4	0.3	4.4	42.6	1.2	1.6	0.3	1.7
167	Winston-Salem, N. C.	.....	2.8	1.2	1.7	10.6	8.0	0.6	3.7	16.8	10.3	0.2	12.0	29.5	0.7	1.2	0.1	0.6
168	Lexington, Ky.	.....	7.1	1.0	0.8	10.7	15.5	0.7	2.5	6.1	12.1	.....	6.0	33.4	1.3	2.4	0.1	0.3
169	Fitchburg, Mass.	0.6	4.0	.....	1.0	7.8	9.3	1.0	4.8	6.5	15.9	0.1	13.2	27.2	0.9	2.3	4.1	1.1
170	Perth Amboy, N. J.	0.4	4.2	1.2	1.2	10.6	6.7	1.3	1.9	8.1	8.1	0.4	2.4	44.4	1.7	1.1	3.0	3.3
171	Portsmouth, Va.	.....	7.9	2.8	1.2	10.7	11.9	1.7	2.2	16.3	8.0	0.4	3.8	32.2	0.2	0.2	0.1	0.5
172	Pittsfield, Mass.	0.3	5.4	.....	1.3	9.0	7.0	1.3	3.6	6.2	14.7	.....	3.8	39.5	1.8	1.8	2.0	2.4
173	Lima, Ohio.	1.0	7.2	0.5	1.5	9.3	12.4	0.5	1.8	3.6	10.6	2.3	1.7	45.7	0.8	0.9	(1)	0.3
174	Superior, Wis.	.....	5.4	0.4	1.8	9.2	17.2	0.9	1.7	4.4	9.5	0.1	0.2	43.5	1.7	2.5	0.4	1.2
175	West Hoboken, N. J.	0.8	2.7	1.3	1.4	12.8	12.3	0.4	1.5	7.0	3.4	.....	1.0	50.7	1.3	0.8	0.6	2.0
176	Springfield, Mo.	.....	6.5	0.6	0.9	7.9	14.8	1.3	0.8	3.3	7.2	(1)	3.4	48.3	1.3	2.2	.....	1.4
177	Everett, Mass.	0.9	5.2	.....	1.5	7.8	8.8	1.8	2.2	6.1	9.4	.....	3.8	38.0	1.1	3.3	7.8	2.3
178	Dubuque, Iowa.	0.7	4.9	.....	1.6	9.5	12.2	0.4	1.1	7.0	19.0	0.2	0.4	35.8	2.1	2.8	(1)	2.4
179	Hamilton, Ohio.	1.2	8.6	1.2	1.8	10.9	14.1	0.4	1.9	10.6	1.7	.....	3.4	39.6	1.1	1.2	(1)	2.3
180	Stockton, Calif.	.....	5.2	0.7	2.1	7.6	10.5	1.2	1.8	5.2	15.1	(1)	1.3	42.3	2.7	3.2	(1)	1.0
181	San Jose, Calif.	0.4	5.0	0.4	1.6	6.6	11.4	0.9	1.5	5.5	9.7	0.1	.....	50.8	1.4	3.6	.....	0.8
182	Kenosha, Wis.	1.0	3.5	0.4	1.1	6.2	9.7	1.5	2.8	5.9	8.6	0.2	3.5	48.9	2.3	3.1	0.5	1.0
183	Charleston, W. Va.	0.7	5.0	0.3	1.2	9.5	8.7	1.3	2.9	6.1	8.7	(1)	2.2	49.3	1.1	.....	0.2	2.8
184	Jamestown, N. Y.	0.7	4.3	0.5	2.9	7.1	10.3	1.0	2.1	6.0	10.2	0.1	14.6	37.1	.....	1.4	0.4	1.3
185	Joliet, Ill.	.....	8.4	0.3	0.9	8.1	12.1	0.5	0.8	8.2	6.6	0.2	.....	47.9	1.8	1.2	(1)	2.9
186	Waco, Tex.	.....	3.3	0.2	1.2	10.5	14.8	2.4	2.0	8.0	17.1	.....	1.9	35.2	1.2	2.2	(1)	.....
187	Taunton, Mass.	0.8	4.8	.....	1.2	9.0	11.4	0.9	2.5	5.6	14.5	.....	6.4	33.2	1.9	3.5	4.1	0.3
188	Madison, Wis.	1.6	3.1	0.2	1.1	5.3	13.9	0.9	1.9	8.4	11.7	0.4	1.1	41.3	2.3	6.3	0.1	0.6
189	Columbia, S. C.	.....	6.3	0.3	1.6	16.7	17.2	1.7	3.4	8.6	12.9	(1)	5.2	22.1	0.1	2.5	0.8	0.5
190	Brookline, Mass.	.....	4.9	.....	1.0	9.3	9.0	1.7	4.6	9.7	15.7	.....	1.9	24.3	2.7	10.6	2.2	2.5
191	Lorain, Ohio.	1.1	6.9	0.5	1.3	10.6	10.5	0.9	4.1	7.1	8.4	0.1	0.8	44.3	0.8	2.0	(1)	0.5
192	Auburn, N. Y.	1.0	3.8	0.9	2.0	7.3	11.9	0.5	4.0	4.9	16.2	.....	5.6	37.7	0.9	0.8	1.2	1.4
193	Quincy, Ill.	1.2	4.8	0.5	1.2	8.9	11.8	0.6	0.7	4.9	10.3	0.1	1.3	46.9	1.5	3.8	.....	1.5
194	Williamsport, Pa.	.....	7.3	.....	1.0	7.6	11.8	0.8	1.3	3.5	8.0	0.4	8.8	46.5	.....	1.0	.....	2.0
195	Aurora, Ill.	1.0	4.8	0.6	1.9	9.5	8.8	1.3	1.2	6.9	13.3	0.1	0.1	45.3	1.6	2.6	(1)	1.1
196	Council Bluffs, Iowa.	1.1	2.2	0.2	0.5	6.1	7.0	0.4	0.4	13.1	6.5	0.2	.....	56.3	1.8	2.0	0.4	1.6
197	New Rochelle, N. Y.	1.0	7.7	1.1	3.1	7.2	6.9	1.2	2.0	10.6	10.0	0.5	4.3	36.3	1.2	4.1	1.8	1.1
198	Waterloo, Iowa.	0.3	2.9	2.2	1.1	7.2	7.6	1.1	1.1	4.5	9.8	0.3	.....	54.1	3.9	2.4	.....	1.5
199	Battle Creek, Mich.	.....	3.7	1.0	3.2	8.8	10.2	0.6	3.6	2.8	9.3	(1)	0.7	52.1	1.0	2.3	.....	0.8
200	Austin, Tex.	.....	6.3	1.1	0.5	7.1	8.4	1.6	1.1	7.2	17.0	.....	8.0	36.1	.....	1.9	0.3	3.4
201	Poughkeepsie, N. Y.	1.0	5.2	1.0	2.5	7.4	5.2	0.8	12.8	8.6	11.2	0.4	4.3	32.6	2.0	3.9	0.4	0.9
202	Stamford, Conn.	0.4	4.9	1.2	1.6	6.7	8.8	1.5	1.7	9.1	15.5	0.1	4.9	36.1	1.6	3.0	0.6	2.4
203	East Chicago, Ind.	0.7	4.6	1.2	1.0	11.9	10.5	1.4	1.8	13.5	7.9	.....	0.1	40.4	2.0	1.6	.....	1.4
204	Amsterdam, N. Y.	1.3	5.8	0.8	3.6	6.5	10.4	0.9	3.8	12.6	12.3	0.3	6.9	31.9	0.9	0.4	0.7	0.7
205	Oshkosh, Wis.	.....	4.8	0.4	1.1	4.6	12.0	0.4	0.9	3.5	16.8	0.1	4.3	43.2	1.9	3.0	1.3	1.7
206	Danville, Ill.	1.8	6.6	1.0	1.2	7.4	15.5	0.3	1.8	2.5	6.6	.....	0.2	50.0	2.5	2.0	.....	0.6
207	Easton, Pa.	.....	6.4	.....	0.6	7.6	9.2	0.4	0.6	11.1	11.0	0.4	.....	47.2	2.2	1.3	.....	2.0
208	Orange, N. J.	.....	5.5	1.0	1.8	9.9	8.5	0.8	2.1	9.9	10.8	(1)	4.5	42.2	.....	1.5	0.5	1.0
209	Wilmington, N. C.	0.8	5.7	.....	1.4	12.4	10.3	0.4	6.1	18.1	11.1	.....	2.7	29.5	0.5	0.4	0.1	0.5
210	Ogden, Utah.	.....	9.5	1.0	0.5	6.8	7.7	0.5	1.6	4.9	12.7	0.1	0.6	50.5	1.2	2.3	0.1	0.1
211	Norristown, Pa.	0.6	5.7	.....	2.3	8.4	6.0	0.4	1.0	2.7	9.3	.....	(1)	59.7	0.8	1.6	0.1	1.2
212	Watertown, N. Y.	0.1	5.4	0.9	2.5	5.8	14.2	1.4	1.5	5.1	12.6	0.4	6.0	39.3	1.7	2.4	(1)	0.6
213	Waltham, Mass.	0.1	6.2	.....	1.5	7.3	7.4	2.8	3.4	6.6	15.0	.....	3.5	27.9	2.0	4.8	8.8	2.7
214	La Crosse, Wis.	1.1	4.1	0.2	2.1	7.2	13.6	1.1	0.9	4.6	9.7	0.5	0.2	45.4	1.7	5.6	0.2	2.0
215	Green Bay, Wis.	.....	4.8	0.4	2.1	4.8	13.6	0.8	0.5	5.2	13.6	.....	2.5	44.6	1.6	0.5	3.5	1.3
216	Muskogee, Okla.	.....	9.1	0.2	0.8	7.9	11.2	0.2	1.3	2.7	8.1	2.1	5.5	44.6	1.6	2.6	1.9	0.2
217	Lynchburg, Va.	0.5	5.3	1.7	0.7	9.6	12.5	0.8	3.2	7.4	10.9	0.2	12.3	30.1	.....	3.4	0.8	0.7
218	Joplin, Mo.	.....	7.1	0.2	1.5	11.7	10.9	0.6	2.3	3.7	9.3	0.6	5.2	41.1	1.4	3.3	(1)	1.1
219	Newport, R. I.	0.6	3.6	0.6	1.7	12.2	10.7	1.0	3.0	12.3	13.6	0.5	4.9	26.9	0.7	2.3	0.5	5.2
220	Colorado Springs, Colo.	.....	5.6	0.2	0.9	7.3	9.9	0.9	3.5	2.5	11.3	0.2	0.2	48.6	1.7	5.9	0.4	0.7
221	Zanesville, Ohio.	0.6	6.7	2.1	1.9	9.1	11.8	1.0	1.1	6.4	7.7	(1)	2.9	43.7	1.3	1.8	(1)	1.6
222	Newport, Ky.	.....	9.6	1.1	1.5	12.6	7.0	0.2	1.0	13.9	10.4	(1)	6.9	32.7	1.3	0.5	0.1	1.1
223	Everett, Wash.	.....	6.3	0.2	0.8	4.7	12.2	1.4	2.1	3.3	7.4	0.3	0.3	58.4	1.1	0.5	.....	0.9
224	Newark, Ohio.	1.4	7.7	.....	4.0	10.1	11.4	0.4	1.5	4.8	8.4	.....	0.9	47.9	0.7	0.2	0.1	0.7
225	Bellingham, Wash.	0.9	3.8	0.1	1.0	6.0	8.0	0.4	0.6	2.9	5.8	.....	0.2	64.8	2.1	2.6	.....	0.7
226	Jackson, Miss.	.....	10.0	0.8	0.5	10.4	11.9	0.6	2.2	9.1	18.1	.....	1.6	28.7	0.7	4.1	0.3	1.0
227	Boise, Idaho.	.....	5.4	0.1	0.6	4.1	12.4	1.2	1.2	4.4	17.7	0.2	0.5	46.0	1.9	3.2	0.1	1.0

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

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TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 81.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	Grand total	$66,700,066	$46,582,220	$6,830,078	$1,436,533	$1,366,926	$3,229,095	$1,377,990	$388,490	$14,693	$5,474,041
	Group I	25,348,405	19,157,423	2,174,796	.....	745,577	1,525,080	167,878	18,566	9,070	1,550,015
	Group II	12,281,771	5,801,915	1,470,760	.....	226,848	1,194,042	2,142	104,579	.....	3,481,485
	Group III	11,936,641	9,547,718	225,052	662,526	248,555	291,006	530,803	193,133	.....	237,848
	Group IV	10,556,565	6,975,154	2,122,223	576,033	78,215	201,580	380,191	64,094	4,633	154,442
	Group V	6,576,684	5,100,010	837,247	197,974	67,731	17,387	296,976	8,118	990	50,251
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.										
1	New York, N. Y.	$5,897,176	$3,597,409	.....	.....	$461,845	$783,116	.....	.....	.....	$1,054,806
2	Chicago, Ill.	4,636,588	3,548,733	$1,008,441	.....	7,022	72,392	.....	.....	.....	.....
3	Philadelphia, Pa.	3,914,147	3,645,525	.....	.....	8,688	259,934	.....	.....	.....	.....
4	Detroit, Mich.	978,677	966,767	.....	.....	11,910	.....	.....	.....	.....	.....
5	Cleveland, Ohio	2,063,406	965,249	947,980	.....	76,457	.....	$73,720	.....	.....	.....
6	St. Louis, Mo.	1,927,187	1,843,341	.....	.....	19,765	64,081	.....	.....	.....	.....
7	Boston, Mass.	1,835,060	1,257,546	.....	.....	17,258	.....	93,978	.....	.....	466,278
8	Baltimore, Md.	1,015,805	914,728	.....	.....	45,984	33,235	.....	.....	$9,070	12,788
9	Pittsburgh, Pa.	1,635,587	1,510,509	.....	.....	91,331	15,181	.....	$18,566	.....	.....
10	Los Angeles, Calif.	1,444,772	907,616	218,375	.....	5,317	297,141	180	.....	.....	16,143
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.										
11	San Francisco, Calif.	$1,871,216	$10,932	.....	.....	.....	.....	.....	$36,503	.....	$1,823,781
12	Buffalo, N. Y.	1,006,664	888,621	.....	.....	$60,243	.....	.....	57,800	.....	.....
13	Milwaukee, Wis.	478,154	475,253	.....	.....	2,901	.....	.....	.....	.....	.....
14	Washington, D. C.	452,429	413,526	.....	.....	17,664	$19,255	$1,984	.....	.....	.....
15	Newark, N. J.	694,570	630,387	.....	.....	31,096	33,087	.....	.....	.....	.....
16	Cincinnati, Ohio	882,817	861,964	.....	.....	12,203	2,958	.....	5,692	.....	.....
17	New Orleans, La.	1,734,220	613,557	.....	.....	30,674	.....	158	.....	.....	1,089,831
18	Minneapolis, Minn.	443,740	440,563	.....	.....	3,177	.....	.....	.....	.....	.....
19	Kansas City, Mo.	1,181,081	1,162,895	.....	.....	16,178	2,008	.....	.....	.....	.....
20	Seattle, Wash.	3,522,014	304,217	$1,470,760	.....	42,430	1,136,734	.....	.....	.....	567,873
21	Indianapolis, Ind.	14,866	.....	.....	.....	10,282	.....	.....	4,584	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.										
22	Jersey City, N. J.	$507,242	$499,624	.....	.....	.....	$7,618	.....	.....	.....	.....
23	Rochester, N. Y.	459,019	376,302	.....	.....	$7,954	.....	$60,001	$14,762	.....	.....
24	Portland, Oreg.	624,013	274,372	.....	.....	85,590	158,057	.....	41,184	.....	$64,810
25	Denver, Colo.	149,175	97,057	.....	.....	4,381	.....	.....	46,565	.....	1,172
26	Providence, R. I.	434,409	411,071	.....	.....	2,172	4,308	16,858	.....	.....	.....
27	Louisville, Ky.	411,375	398,058	.....	.....	.....	11,631	1,686	.....	.....	.....
28	Toledo, Ohio	459,362	417,248	.....	.....	9,221	.....	32,893	.....	.....	.....
29	St. Paul, Minn.	427,653	407,777	.....	.....	5,760	377	.....	13,739	.....	.....
30	Columbus, Ohio	807,523	581,385	$205,964	.....	20,174	.....	.....	.....	.....	.....
31	Oakland, Calif.	257,662	.....	.....	.....	.....	79,783	.....	28,308	.....	149,571
32	Atlanta, Ga.	390,462	376,428	.....	.....	749	.....	13,285	.....	.....	.....
33	Akron, Ohio	265,267	260,488	.....	.....	3,679	.....	.....	.....	.....	1,100
34	Omaha, Nebr.	392,329	367,686	.....	.....	615	.....	.....	11,739	.....	12,289
35	Worcester, Mass.	199,976	163,954	.....	.....	193	.....	35,829	.....	.....	.....
36	Birmingham, Ala.	52,829	33,276	19,088	.....	465	.....	.....	.....	.....	.....
37	Richmond, Va.	898,772	186,483	.....	$662,526	15,401	2,077	30,775	1,510	.....	.....
38	Syracuse, N. Y.	167,217	160,753	.....	.....	6,464	.....	.....	.....	.....	.....
39	New Haven, Conn.	760	.....	.....	.....	14	746	.....	.....	.....	.....
40	San Antonio, Tex.	18,292	.....	.....	.....	12,019	.....	6,273	.....	.....	.....
41	Dayton, Ohio	159,096	153,694	.....	.....	5,402	.....	.....	.....	.....	.....
42	Memphis, Tenn.	388,606	370,451	.....	.....	6,236	3,013	.....	.....	.....	8,906
43	Bridgeport, Conn.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
44	Scranton, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
45	Grand Rapids, Mich.	261,660	213,342	.....	.....	3,286	.....	45,032	.....	.....	.....
46	Paterson, N. J.	100	.....	.....	.....	100	.....	.....	.....	.....	.....
47	Hartford, Conn.	235,169	221,823	.....	.....	728	25	12,593	.....	.....	.....
48	Dallas, Tex.	253,862	253,862	.....	.....	.....	.....	.....	.....	.....	.....
49	Youngstown, Ohio	191,515	190,119	.....	.....	1,396	.....	.....	.....	.....	.....
50	Springfield, Mass.	241,591	213,540	.....	.....	5,797	.....	.....	22,254	.....	.....
51	Houston, Tex.	158,136	131,910	.....	.....	6,528	6,626	.....	13,072	.....	.....
52	Des Moines, Iowa	73,804	.....	.....	.....	10,528	.....	63,276	.....	.....	.....
53	Fall River, Mass.	203,191	168,605	.....	.....	1,168	914	32,504	.....	.....	.....
54	New Bedford, Mass.	177,444	132,948	.....	.....	.....	6,370	38,126	.....	.....	.....
55	Nashville, Tenn.	181,810	174,484	.....	.....	4,789	1,245	1,292	.....	.....	.....
56	Trenton, N. J.	317,557	316,904	.....	.....	653	.....	.....	.....	.....	.....
57	Salt Lake City, Utah	168,485	118,018	.....	.....	8,681	.....	41,786	.....	.....	.....
58	Camden, N. J.	154,301	143,990	.....	.....	.....	4,502	5,809	.....	.....	.....
59	Norfolk, Va.	266,188	212,191	.....	.....	5,980	1,883	46,134	.....	.....	.....
60	Albany, N. Y.	308,243	303,468	.....	.....	2,944	1,831	.....	.....	.....	.....
61	Lowell, Mass.	246,175	231,796	.....	.....	1,008	.....	13,371	.....	.....	.....
62	Cambridge, Mass.	282,004	249,228	.....	.....	836	.....	31,940	.....	.....	.....
63	Reading, Pa.	180,787	180,787	.....	.....	.....	.....	.....	.....	.....	.....
64	Wilmington, Del.	172,103	170,391	.....	.....	1,712	.....	.....	.....	.....	.....
65	Spokane, Wash.	150,468	144,536	.....	.....	5,932	.....	.....	.....	.....	.....
66	Fort Worth, Tex.	241,009	239,669	.....	.....	.....	.....	1,340	.....	.....	.....

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TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 81.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.										
67	Kansas City, Kans.	$1,015,345	$343,564	$671,781							
68	Lynn, Mass.	229,335	181,536					$47,799			
69	Yonkers, N. Y.	238,887	233,752			$1,400	$3,735				
70	Duluth, Minn.	416,218	143,382		$272,375	461					
71	Tacoma, Wash.	537,019	154,492	221,990		5,046	27,686				$127,805
72	Lawrence, Mass.	156,058	144,099					11,959			
73	Elizabeth, N. J.	2,327				843	1,484				
74	Utica, N. Y.										
75	Somerville, Mass.	87,103	87,103								
76	Erie, Pa.	282,802	277,000			150	1,643			$4,009	
77	Waterbury, Conn.	50,958	50,958								
78	Oklahoma City, Okla.	188,018	188,018								
79	Schenectady, N. Y.	97,340	96,246			1,094					
80	Flint, Mich.	207,598	206,459			1,139					
81	Fort Wayne, Ind.	355,618	117,423	236,391		1,804					
82	Evansville, Ind.	158,890	128,233			9,168	2,453	19,036			
83	Savannah, Ga.	144,269	110,558			12,716	46	16,189	$4,760		
84	St. Joseph, Mo.	1,643				1,643					
85	Jacksonville, Fla.	564,318	111,085	351,436			101,797				
86	Manchester, N. H.	136,040	104,260			788		30,992			
87	Canton, Ohio.	157,279	146,913			2,764			7,602		
88	Peoria, Ill.	6,349				1,675	511		4,163		
89	Harrisburg, Pa.	115,778	115,778								
90	Knoxville, Tenn.	323,990	316,151			7,839					
91	Bayonne, N. J.	391,794	388,003				3,791				
92	Wilkes-Barre, Pa.	4,379				124		4,255			
93	Troy, N. Y.	100,521	93,910			1,336	800	4,475			
94	Allentown, Pa.	99,375	98,830			545					
95	El Paso, Tex.	245,554	245,554								
96	San Diego, Calif.	258,252	214,838				16,656	16,695			10,063
97	Wichita, Kans.	7,647				1,016			6,631		
98	South Bend, Ind.	160,413	153,628			297		6,488			
99	Sioux City, Iowa.	98,687	93,228			1,537		3,922			
100	Hoboken, N. J.	292,161	287,182					4,979			
101	Portland, Me.	125,425	71,931					35,084	18,410		
102	Charleston, S. C.	196,933	192,537			2,831	1,320				245
103	East St. Louis, Ill.										
104	Terre Haute, Ind.	23,077						23,077			
105	Brockton, Mass.	129,581	121,375					8,206			
106	Sacramento, Calif.	106,152	83,466				13,847	8,839			
107	Binghamton, N. Y.	110,911	110,755			156					
108	Tulsa, Okla.	133,405	120,938			1,717		4,733	6,017		
109	Johnstown, Pa.	734				734					
110	Rockford, Ill.	77,145	76,417			728					
111	Little Rock, Ark.	12,546						12,546			
112	Passaic, N. J.										
113	Pawtucket, R. I.	162,512	154,064					8,448			
114	Saginaw, Mich.	112,799	87,311			1,197		8,652	15,639		
115	Holyoke, Mass.	785,834	85,857	396,319	303,658						
116	Altoona, Pa.	50,878	49,547			1,331					
117	Mobile, Ala.	98,565	75,954			2,820	14,009	5,782			
118	Springfield, Ohio.	94,983	92,337			2,646					
119	Springfield, Ill.	196,558	115,939	55,842		374		24,403			
120	New Britain, Conn.	62,279	45,368					14,603		624	1,684
121	Covington, Ky.	124,397	120,418			1,407					2,572
122	Chattanooga, Tenn.	5,741				5,413	319	9			
123	Davenport, Iowa.	1,579						379			1,200
124	Lansing, Mich.	241,885	83,452	142,540		1,044		14,828	21		
125	Berkeley, Calif.	8,644					8,644				
126	Chester, Pa.	1,922					1,922				
127	Racine, Wis.	18,099				5		18,094			
128	Lincoln, Nebr.	138,791	91,894	45,924		973					
129	Lancaster, Pa.	120,270	119,023			1,247					
130	Haverhill, Mass.	78,660	77,879			27		554	200		
131	Augusta, Ga.	80,771	54,737				917	14,244			10,873
132	Macon, Ga.	123,524	111,772			180		10,921	651		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.										
133	Atlantic City, N. J.	$120,240	$120,240								
134	Tampa, Fla.	4,245					$187	$4,058			
135	Gary, Ind.	600				$600					
136	Topeka, Kans.	102,600	99,770			516			$2,314		
137	Malden, Mass.	79,919	67,697					12,222			
138	Huntington, W. Va.	7,596				947		6,649			
139	East Orange, N. J.	64,617	64,617								
140	Niagara Falls, N. Y.	74,338	73,672			666					
141	Kalamazoo, Mich.	68,894	55,955			40		9,170			$3,729
142	Bay City, Mich.	165,373	59,449	$104,236		8		1,680			
143	York, Pa.										
144	Roanoke, Va.	2,505				2,505					
145	Jackson, Mich.	85,279	71,214			3,148		10,917			

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TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 81.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa.	$162,964	$162,964								
147	Quincy, Mass.	77,640	62,350			$2,638		$12,652			
148	Newton, Mass.	74,170	73,800					370			
149	Charlotte, N. C.	114,950	105,281					8,436	$1,233		
150	Elmira, N. Y.	108,766	93,477			1,560		13,729			
151	Cedar Rapids, Iowa	96,772	95,653			1,119					
152	Pasadena, Calif.	296,654	78,989	$202,352						$8	$15,305
153	New Castle, Pa.	877				245				632	
154	Fresno, Calif.	3,404				1,455			1,949		
155	Galveston, Tex.	115,876	113,782					2,094			
156	Pueblo, Colo.	187,493	183,753					3,740			
157	Montgomery, Ala.	69,015	60,341			2,948	$1	5,755			
158	Woonsocket, R. I.	61,820	61,276						544		
159	Salem, Mass.	86,918	73,487			896		12,535			
160	Decatur, Ill.	72,190	72,190								
161	Highland Park, Mich.	96,995	96,995								
162	Wheeling, W. Va.	111,963	106,548			3,550	399	1,466			
163	Chelsea, Mass.	34,529	34,529								
164	Shreveport, La.	114,350	107,365			407		4,026			2,552
165	Butte, Mont.										
166	Mount Vernon, N. Y.										
167	Winston-Salem, N. C.	93,663	78,944			1,912		504			12,303
168	Lexington, Ky.	2,519				2,519					
169	Fitchburg, Mass.	74,341	57,620					15,656	1,065		
170	Perth Amboy, N. J.	173,003	168,517			1,910	2,576				
171	Portsmouth, Va.	10,130				2,627		7,503			
172	Pittsfield, Mass.	23,259	22,304			955					
173	Lima, Ohio.	76,033	73,751			2,282					
174	Superior, Wis.										
175	West Hoboken, N. J.										
176	Springfield, Mo.	5,525				1,103		4,422			
177	Everett, Mass.	49,968	39,101					10,867			
178	Dubuque, Iowa.	79,676	77,751			1,213	712				
179	Hamilton, Ohio.	347,192	67,569	83,637	$195,635	351					
180	Stockton, Calif.	10,369					10,369				
181	San Jose, Calif.										
182	Kenosha, Wis.	65,589	65,589								
183	Charleston, W. Va.	6,628						6,628			
184	Jamestown, N. Y.	142,581	63,349	65,842		1,907					11,483
185	Joliet, Ill.	92,966	92,966								
186	Waco, Tex.	172,526	169,789					449			2,288
187	Taunton, Mass.	320,951	67,499	245,352				8,100			
188	Madison, Wis.	79,332	69,571			2,024		7,718			19
189	Columbia, S. C.	128,532	126,988			987			557		
190	Brookline, Mass.	100,683	95,942					4,741			
191	Lorain, Ohio.	98,250	90,693					7,557			
192	Auburn, N. Y.	89,305	85,868			213		2,874		350	
193	Quincy, Ill.	61,831	60,486			865		480			
194	Williamsport, Pa.	700				700					
195	Aurora, Ill.	102,283	100,410			300		1,573			
196	Council Bluffs, Iowa	87,850	87,178			672					
197	New Rochelle, N. Y.	1,388					1,388				
198	Waterloo, Iowa	68,273	68,273								
199	Battle Creek, Mich.	72,843	71,795			1,048					
200	Austin, Tex.	178,787	77,642	94,098		1,286		5,723	38		
201	Poughkeepsie, N. Y.	90,103	90,103								
202	Stamford, Conn.										
203	East Chicago, Ind.										
204	Amsterdam, N. Y.	42,173	42,173								
205	Oshkosh, Wis.	65,203	60,832					4,371			
206	Danville, Ill.										
207	Easton, Pa.										
208	Orange, N. J.	51,613	51,613								
209	Wilmington, N. C.	73,114	71,363			1,751					
210	Ogden, Utah.	36,574	25,059			300		11,215			
211	Norristown, Pa.	828				828					
212	Watertown, N. Y.	86,241	86,241								
213	Waltham, Mass.	54,022	39,127			2		14,893			
214	La Crosse, Wis.	41,246	39,935			1,311					
215	Green Bay, Wis.	518				518					
216	Muskogee, Okla.	60,183	48,673		2,339			9,171			
217	Lynchburg, Va.	26,461	18,592			6,023		1,428	418		
218	Joplin, Mo.	49,049		41,730		1,575		5,744			
219	Newport, R. I.	4,186				87	1,503	2,596			
220	Colorado Springs, Colo.	52,518	39,623			1,070		11,825			
221	Zanesville, Ohio.	89,966	75,895			2,221		11,850			
222	Newport, Ky.	48,765	45,601			592					2,572
223	Everett, Wash.	61,451	59,305			1,894	252				
224	Newark, Ohio.	58,272	44,959			307		13,006			
225	Bellingham, Wash.	39,488	31,716					7,772			
226	Jackson, Miss.	56,876	54,211			218		2,447			
227	Boise, Idaho.	7,276				912		6,364			

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 82.]

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 school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
	Grand total	$156,630,209	$127,719,624	$6,176,216	$5,257,059	$8,553,932	$96,028	$8,087,239	$357,016	$383,095
	Group I	92,070,910	80,162,788	1,829,099	2,752,119	2,676,875	56,877	4,234,269	129,646	229,237
	Group II	17,443,116	13,482,235	864,079	1,369,540	1,195,923	3,514	392,444	9,897	125,484
	Group III	24,720,987	17,918,195	1,252,467	867,664	2,930,550		1,695,921	45,950	10,240
	Group IV	12,137,715	8,717,336	1,220,536	213,460	794,107	35,637	1,038,519	116,155	1,965
	Group V	10,257,481	7,439,070	1,010,035	54,276	956,477		726,086	55,368	16,169
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.									
1	New York, N. Y	$59,021,314	$54,433,190			$1,034,895		$3,553,229		
2	Chicago, Ill	5,056,998	1,813,737		$1,447,834	1,122,317	$30,434	319,841	$95,567	$227,268
3	Philadelphia, Pa	6,588,017	6,143,558	$392,500	450			16,114	33,489	1,906
4	Detroit, Mich	1,470,671	1,106,952		73,961	235,455		54,303		
5	Cleveland, Ohio	3,835,742	2,534,703	544,840	442,905	196,478	26,443	89,783	590	
6	St. Louis, Mo	892,545	832,545	60,000						
7	Boston, Mass	6,722,354	6,526,488					195,866		
8	Baltimore, Md	3,555,135	3,555,135							
9	Pittsburgh, Pa	2,475,476	1,313,395	453,579	615,639	87,730		5,133		
10	Los Angeles, Calif	2,452,658	1,903,085	378,180	171,330					63
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.									
11	San Francisco, Calif	$2,121,761	$2,121,761							
12	Buffalo, N. Y	1,726,964	1,585,126		$51,649	$62,440		$25,373		$2,376
13	Milwaukee, Wis	844,965	748,021		93,135	305		3,505		
14	Washington, D. C	203,993	203,993							
15	Newark, N. J	2,793,601	1,847,237		444,004	182,760		256,535		63,065
16	Cincinnati, Ohio	3,377,283	2,889,614	$233,179	172,360	61,241		20,889		
17	New Orleans, La	1,939,544	1,851,797			84,101		3,646		
18	Minneapolis, Minn	1,206,382	865,848		70,447	244,117	$3,514	22,421		35
19	Kansas City, Mo	688,936	325,669	272,679	5,910	36,770				47,908
20	Seattle, Wash	2,246,897	851,746	267,672	532,035	524,189		49,258	$9,897	12,100
21	Indianapolis, Ind	[2] 292,789	191,423	90,549				10,817		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.									
22	Jersey City, N. J	[3] $1,670,941	$1,147,770		$397,825	$8,987		$106,884		$9,475
23	Rochester, N. Y	1,271,746	833,080			323,350		115,316		
24	Portland, Oreg	[4] 1,709,195	814,891	$32,446	149,449	711,670				739
25	Denver, Colo	415,495	98,068			316,950		477		
26	Providence, R. I	931,425	930,662					763		
27	Louisville, Ky	552,656	541,126					11,530		
28	Toledo, Ohio	753,387	514,986	150,041		82,326		6,034		
29	St. Paul, Minn	877,426	575,374			143,573		158,479		
30	Columbus, Ohio	1,037,629	699,800	54,302		261,237		19,750	$2,540	
31	Oakland, Calif	419,287	370,474	40,201	1,408				7,204	
32	Atlanta, Ga	181,988	177,304					4,684		
33	Akron, Ohio	514,865	303,967	107,248		88,803		12,500	2,347	
34	Omaha, Nebr	1,023,231	4,648	135,387	318,982	144,134		420,080		
35	Worcester, Mass	623,863	516,918					106,945		
36	Birmingham, Ala	487,379	375,548			108,261		3,570		
37	Richmond, Va	760,566	719,885					40,681		
38	Syracuse, N. Y	556,631	419,207			82,052		55,372		
39	New Haven, Conn	201,030	196,282	3,904					818	26
40	San Antonio, Tex	362,820	252,853	66,130				38,422	5,415	
41	Dayton, Ohio	446,515	328,483	51,990		64,799		1,243		
42	Memphis, Tenn	653,401	626,394			5,976		21,031		
43	Bridgeport, Conn	376,299	376,299							
44	Scranton, Pa	168,553	83,295	59,518		23,734			2,006	
45	Grand Rapids, Mich	226,923	130,117	61,148		35,606		52		
46	Paterson, N. J	381,707	301,389			28,464		51,854		
47	Hartford, Conn	519,853	392,397	112,967				9,582	4,907	
48	Dallas, Tex	333,674	316,236					17,438		
49	Youngstown, Ohio	336,957	203,601	68,869		59,636		4,851		
50	Springfield, Mass	408,280	369,309					38,971		
51	Houston, Tex	840,353	796,074					44,279		
52	Des Moines, Iowa	289,473	154,364	100,608				17,607	16,894	
53	Fall River, Mass	369,368	322,055					47,313		
54	New Bedford, Mass	518,584	424,827					93,757		
55	Nashville, Tenn	413,818	382,469			11,750		19,599		
56	Trenton, N. J	333,664	201,447			104,627		27,590		
57	Salt Lake City, Utah	436,798	227,670	72,960		125,125		9,177	1,866	
58	Camden, N. J	344,052	300,610			13,378		30,064		
59	Norfolk, Va	517,327	480,170					37,157		
60	Albany, N. Y	424,419	368,972			55,447				
61	Lowell, Mass	241,142	187,987					53,155		
62	Cambridge, Mass	561,608	500,947					60,661		
63	Reading, Pa	102,077	80,300	19,446		660			1,671	
64	Wilmington, Del	271,043	270,543					500		
65	Spokane, Wash	524,636	276,260	115,302		130,005		2,787	282	
66	Fort Worth, Tex	328,903	323,137					5,766		

[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 issues of debt obligations.

[2] No payments of interest on county debt are included. For explanation, see p. 47.

[3] Includes 89 per cent of interest payments on county debt. For explanation, see p. 47.

[4] Includes 93 per cent of interest payments on county debt. For explanation, see p. 47.

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 82.]

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 school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.									
67	Kansas City, Kans.	$374,136	$243,227	$39,573		$86,184		$59	$5,093	
68	Lynn, Mass.	292,183	246,580					45,603		
69	Yonkers, N. Y.	692,912	392,450			77,369		223,093		
70	Duluth, Minn.	341,710	249,211	68,636		20,385		3,478		
71	Tacoma, Wash.	541,022	447,810	39,013		45,976			8,223	
72	Lawrence, Mass.	237,798	165,095					72,703		
73	Elizabeth, N. J.	214,015	185,382			21,553		7,080		
74	Utica, N. Y.	155,534	124,895			9,509		21,130		
75	Somerville, Mass.	242,007	193,463					48,544		
76	Erie, Pa.	129,466	59,854	65,482		4,130				
77	Waterbury, Conn.	261,396	256,532	2,540				2,210	24	
78	Oklahoma City, Okla.	375,069	267,561	93,093				14,415		
79	Schenectady, N. Y.	280,772	216,253			15,889		48,630		
80	Flint, Mich.	155,841	110,165	27,095		16,408			2,173	
81	Fort Wayne, Ind.	47,540	21,718	25,743				79		
82	Evansville, Ind.	76,018	62,938	12,192				888		
83	Savannah, Ga.	180,766	161,087	1,250				11,712	6,717	
84	St. Joseph, Mo.	111,418	35,802	75,616						
85	Jacksonville, Fla.	258,892	201,425	48,170		3,850		5,314	133	
86	Manchester, N. H.	102,216	70,005					32,211		
87	Canton, Ohio	307,610	167,617	76,496		53,333		8,561	1,603	
88	Peoria, Ill.	92,002	17,759	24,275	$2,095	36,195		6,578	5,100	
89	Harrisburg, Pa.	107,018	70,758	32,142		2,968			1,150	
90	Knoxville, Tenn.	266,311	226,156			14,504		25,651		
91	Bayonne, N. J.	221,819	156,013			38,357		27,449		
92	Wilkes-Barre, Pa.	149,777	82,315	44,624		19,533		3,305		
93	Troy, N. Y.	199,920	186,666	5,525		4,340		3,389		
94	Allentown, Pa.	78,519	22,728	55,791						
95	El Paso, Tex.	194,869	172,042					22,827		
96	San Diego, Calif.	502,168	461,918	40,250						
97	Wichita, Kans.	145,867	66,798	22,620		56,449				
98	South Bend, Ind.	62,013	25,017	21,779					15,217	
99	Sioux City, Iowa.	83,504	49,561	19,269				3,501	11,173	
100	Hoboken, N. J.	250,785	151,498					99,287		
101	Portland, Me.	374,496	153,472		183,414			37,610		
102	Charleston, S. C.	236,571	232,138					4,433		
103	East St. Louis, Ill.	134,241	31,828	28,732	16,020	38,114		16,779	1,336	$1,432
104	Terre Haute, Ind.	51,216	28,236	22,980						
105	Brockton, Mass.	208,776	157,352					51,424		
106	Sacramento, Calif.	230,655	193,823	36,832						
107	Binghamton, N. Y.	113,023	106,803			1,374		4,846		
108	Tulsa, Okla.	163,501	93,725	48,862		7,573		2,763	10,578	
109	Johnstown, Pa.	61,132	39,451	21,673				8		
110	Rockford, Ill.	99,419	19,414		6,800	42,155		11,299	19,226	525
111	Little Rock, Ark.	140,955	89,376	15,900			$35,637		34	8
112	Passaic, N. J.	167,889	137,614			13,780		16,495		
113	Pawtucket, R. I.	322,139	301,990					20,149		
114	Saginaw, Mich.	53,921	31,440	840		21,641				
115	Holyoke, Mass.	172,161	123,918					48,243		
116	Altoona, Pa.	156,915	117,333	17,211		17,033		375	4,963	
117	Mobile, Ala.	168,245	148,267			17,467		1,629	882	
118	Springfield, Ohio	151,799	96,874	23,646		28,079		512	2,688	
119	Springfield, Ill.	72,078	30,648	25,804	5,131			8,531	1,964	
120	New Britain, Conn.	143,813	143,321					492		
121	Covington, Ky.	135,561	105,556			4,449		25,556		
122	Chattanooga, Tenn.	196,924	184,257			5,912		6,755		
123	Davenport, Iowa.	88,512	40,765	42,915				4,832		
124	Lansing, Mich.	23,714	10,576	2,392		10,746				
125	Berkeley, Calif.	84,259	60,346	20,818					3,095	
126	Chester, Pa.	82,174	47,541	18,487		13,062			3,084	
127	Racine, Wis.	43,776	41,856					1,920		
128	Lincoln, Nebr.	102,863	36,038	19,118		44,896			2,811	
129	Lancaster, Pa.	62,023	33,223	28,800						
130	Haverhill, Mass.	113,113	88,694					24,419		
131	Augusta, Ga.	163,374	143,927	4,352				7,323	7,772	
132	Macon, Ga.	85,674	79,235			894		4,429	1,116	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.									
133	Atlantic City, N. J.	$504,813	$494,431			$880		$9,502		
134	Tampa, Fla.	193,703	160,890	$30,173				2,640		
135	Gary, Ind.	34,113	13,633	19,357					$1,123	
136	Topeka, Kans.	111,815	63,709	18,259		29,847				
137	Malden, Mass.	164,779	137,874					26,905		
138	Huntington, W. Va.	103,541	56,696	44,145		2,700				
139	East Orange, N. J.	188,579	124,167			31,191		33,221		
140	Niagara Falls, N. Y.	180,504	153,493			26,246		765		
141	Kalamazoo, Mich.	67,912	29,066	19,673		15,195		1,240	2,738	
142	Bay City, Mich.	46,681	31,621	3,313		8,212		3,428	107	
143	York, Pa.	63,046	47,538	13,448		2,060				
144	Roanoke, Va.	97,717	97,717							
145	Jackson, Mich.	81,374	44,300	26,930		7,669		2,475		

[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 issues of debt obligations.

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 82.]

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 school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa.	$63,665	$32,970	$23,920		$6,775				
147	Quincy, Mass.	178,348	137,632					$40,716		
148	Newton, Mass.	258,230	227,244					30,986		
149	Charlotte, N. C.	133,119	97,735			17,056		18,328		
150	Elmira, N. Y.	113,336	111,876					1,460		
151	Cedar Rapids, Iowa	54,571	34,761	16,709				668	$2,433	
152	Pasadena, Calif.	110,440	79,138	31,302						
153	New Castle, Pa.	36,962	16,082	16,923		3,957				
154	Fresno, Calif.	61,540	34,260	27,280						
155	Galveston, Tex.	272,447	272,447							
156	Pueblo, Colo.	165,141	93,091	17,194		48,177			6,679	
157	Montgomery, Ala.	197,388	139,236			45,815		12,337		
158	Woonsocket, R. I.	217,804	184,878					32,926		
159	Salem, Mass.	144,441	104,535					39,906		
160	Decatur, Ill.	72,093	18,137	19,229		27,656		3,083	3,988	
161	Highland Park, Mich.	281,768	120,641	106,763		48,297			6,067	
162	Wheeling, W. Va.	46,078	33,049	6,075		3,650		2,954	350	
163	Chelsea, Mass.	193,504	161,842					31,662		
164	Shreveport, La.	124,475	110,406	9,992				2,720	1,357	
165	Butte, Mont.	112,619	35,800	8,264		39,659		28,896		
166	Mount Vernon, N. Y.	203,646	150,227	44,264		9,127		28		
167	Winston-Salem, N. C.	130,402	100,133			13,695		16,574		
168	Lexington, Ky.	89,483	65,445			17,684		6,354		
169	Fitchburg, Mass.	115,974	93,514					22,460		
170	Perth Amboy, N. J.	170,660	114,321			40,402		15,937		
171	Portsmouth, Va.	104,556	88,950					15,606		
172	Pittsfield, Mass.	127,691	102,876					24,815		
173	Lima, Ohio.	132,789	67,687	29,098		35,951		53		
174	Superior, Wis.	65,035	49,719			15,054		262		
175	West Hoboken, N. J.	71,086	49,600			6,282		15,204		
176	Springfield, Mo.	10,314	8,436	440				1,438		
177	Everett, Mass.	161,778	115,997					45,781		
178	Dubuque, Iowa.	74,332	29,643	4,160		29,205		10,917	407	
179	Hamilton, Ohio.	120,855	78,469	26,948		15,438				
180	Stockton, Calif.	69,837	35,932	33,905						
181	San Jose, Calif.	44,683	31,417	13,266						
182	Kenosha, Wis.	37,513	35,595					1,918		
183	Charleston, W. Va.	79,360	39,850	39,510						
184	Jamestown, N. Y.	99,298	57,528	21,042		13,745		6,983		
185	Joliet, Ill.	54,485	11,974	2,610		33,656		244	6,001	
186	Waco, Tex.	162,566	150,633					11,933		
187	Taunton, Mass.	136,095	112,800					23,295		
188	Madison, Wis.	122,186	75,339			43,522		3,325		
189	Columbia, S. C.	121,762	88,695	13,650		5,250		13,198	969	
190	Brookline, Mass.	186,091	162,870					23,221		
191	Lorain, Ohio.	131,761	78,628	23,768		22,701		6,664		
192	Auburn, N. Y.	56,129	35,272			19,497		1,360		
193	Quincy, Ill.	18,579	8,327	8,500		1,491		261		
194	Williamsport, Pa.	24,327	8,702	11,113		4,302			210	
195	Aurora, Ill.	52,367	18,088	14,853		19,204		97	125	
196	Council Bluffs, Iowa.	49,471	40,016	7,745		1,710				
197	New Rochelle, N. Y.	170,276	135,634					34,642		
198	Waterloo, Iowa.	80,312	53,669	25,122					1,521	
199	Battle Creek, Mich.	29,949	10,892			19,057				
200	Austin, Tex.	141,949	137,502					2,009	2,438	
201	Poughkeepsie, N. Y.	98,478	94,221			3,700		557		
202	Stamford, Conn.	124,967	42,292		$54,276			12,230		$16,169
203	East Chicago, Ind.	21,253	8,099	10,134				2,750	270	
204	Amsterdam, N. Y.	62,362	42,180	9,071		6,921		4,190		
205	Oshkosh, Wis.	56,575	56,537					38		
206	Danville, Ill.	33,761	9,610	4,655		19,449			47	
207	Easton, Pa.	41,452	23,850	14,028		704			2,870	
208	Orange, N. J.	121,612	95,705			5,529		20,378		
209	Wilmington, N. C.	107,582	88,335	7,561				10,581	1,105	
210	Ogden, Utah.	94,457	45,025	14,850		32,014		2,568		
211	Norristown, Pa.	33,520	17,531	15,743				246		
212	Watertown, N. Y.	59,073	35,398			2,294		1,381		
213	Waltham, Mass.	60,488	55,536					4,952		
214	La Crosse, Wis.	42,379	39,498			2,881				
215	Green Bay, Wis.	39,269	38,712					557		
216	Muskogee, Okla.	157,596	118,859	36,125				2,612		
217	Lynchburg, Va.	139,641	134,916					4,725		
218	Joplin, Mo.	30,425	9,562	20,812				51		
219	Newport, R. I.	71,268	62,987					8,281		
220	Colorado Springs, Colo.	96,667	67,544	21,824		2,550		4,749		
221	Zanesville, Ohio.	64,918	42,778	14,125		6,984			1,031	
222	Newport, Ky.	46,795	45,839					956		
223	Everett, Wash.	196,473	118,525	22,026		50,573		2,640	2,709	
224	Newark, Ohio.	71,497	42,966	7,833		16,039		5	4,654	
225	Bellingham, Wash.	98,032	38,652	11,619		41,435		157	6,169	
226	Jackson, Miss.	102,499	86,162			12,279		4,058		
227	Boise, Idaho.	60,299	12,476	20,686		21,110		6,027		

[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 issues of debt obligations

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TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.[1]	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				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.
	Grand total	$256,303,083	$4,711,430	$1,237,911	$5,352,065	$3,960,585	$2,455,859	$29,263,915	$2,377,682	$187,534	$71,272,842	$11,325,015	$899,442
	Group I	109,137,763	2,131,200	466,113	1,831,480	1,360,965	1,253,891	12,037,806	1,158,758	32,897	37,450,839	4,541,877	122,426
	Group II	37,658,598	1,229,447	247,368	908,486	265,127	244,478	6,551,068	520,526	66,180	10,363,732	2,560,516	412,081
	Group III	60,982,033	598,108	321,085	1,225,522	1,345,147	701,888	5,588,255	359,239	59,605	12,121,320	2,545,670	127,226
	Group IV	30,940,261	333,598	95,130	572,828	727,480	181,052	2,093,696	164,759	20,816	6,707,597	809,504	58,485
	Group V	17,584,428	419,077	108,215	813,749	261,866	74,550	2,093,090	174,400	8,036	4,629,354	867,448	179,224
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
1	New York, N. Y	$25,490,575	$662,124	$57,445	$539,028	$161,519	$83,138	$3,021,828	$607,871	.....	$10,239,049	$731,087	.....
2	Chicago, Ill	27,473,042	14,079	100,952	180,838	.....	655,659	4,062,773	300,581	$27,174	10,866,545	1,113,081	$3,165
3	Philadelphia, Pa	14,312,016	436,654	64,824	294,886	3,748	21,405	641,611	.....	.....	3,210,333	1,148,803	.....
4	Detroit, Mich	12,681,973	466,192	44,632	353,995	9,633	270,361	1,458,882	43,293	.....	3,429,398	167,807	.....
5	Cleveland, Ohio	8,086,923	34,114	10,093	94,325	.....	83,991	1,363,842	38,632	.....	1,503,187	811,822	.....
6	St. Louis, Mo	3,698,871	17,638	.....	80,407	1,000	10,252	191,874	3,702	489	1,521,985	175,327	1,819
7	Boston, Mass	4,211,185	38,901	155,260	76,100	1,900	25,362	543,113	85,500	.....	1,516,982	101,287	.....
8	Baltimore, Md	2,344,868	5,826	667	60,481	.....	1,525	16,735	45,397	.....	1,275,554	28,957	.....
9	Pittsburgh, Pa	4,279,057	428,554	8,285	26,470	5,212	3,796	153,155	30,052	5,234	2,509,554	155,753	.....
10	Los Angeles, Calif	6,559,253	27,118	23,955	124,950	1,177,953	98,402	583,993	3,730	.....	1,378,252	107,953	117,442
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
11	San Francisco, Calif	$3,697,004	$26,441	$16,674	$295,381	$3,504	$5,914	$100,215	$52,864	$1,482	$846,412	$125,352	.....
12	Buffalo, N. Y	2,652,973	64,899	36,514	14,369	134,058	4,352	152,214	49,487	.....	659,387	140,495	$217,471
13	Milwaukee, Wis	5,253,433	3,046	29,235	47,700	42,230	125,267	1,415,233	.....	39,870	1,465,079	59,197	9,489
14	Washington, D. C	3,979,757	362,969	4,300	50,872	18,674	21,750	542,646	206,019	.....	602,117	852,863	.....
15	Newark, N. J	4,540,639	25,690	131,953	179,006	.....	.....	1,789,142	12,548	538	987,888	50,124	508
16	Cincinnati, Ohio	2,929,254	604,893	.....	153,267	1,400	10,722	289,066	.....	17,844	843,656	99,304	.....
17	New Orleans, La	1,292,985	111,537	.....	38,186	.....	26,775	689,627	.....	.....	226,950	.....	.....
18	Minneapolis, Minn	2,718,453	2,828	478	8,627	.....	24,468	503,404	5,241	385	711,271	320,537	8,337
19	Kansas City, Mo	3,491,596	10,575	12,238	37,142	8,037	1,176	689,754	5,198	2,344	1,850,492	331,839	.....
20	Seattle, Wash	5,561,538	16,517	12,176	80,897	.....	24,054	190,625	.....	.....	1,679,338	519,029	176,276
21	Indianapolis, Ind	[2] 1,540,906	52	3,800	3,039	57,224	.....	189,142	189,169	3,717	491,142	61,776	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
22	Jersey City, N. J	[3] $2,517,559	$17,469	$22,431	$94,007	.....	$99,040	$1,874	$800	.....	$315,533	$13,143	.....
23	Rochester, N. Y	2,866,247	76,368	18,359	38,581	$318,501	14,776	313,079	11,965	.....	453,937	204,367	.....
24	Portland, Oreg	[4] 3,199,161	.....	7,898	25,049	955	.....	391,548	.....	.....	580,884	87,695	$4,472
25	Denver, Colo	14,623,995	1,476	6,583	11,700	636	.....	14,527	4,750	.....	33,710	96,132	16,095
26	Providence, R. I	1,007,700	.....	1,317	68,403	2,520	.....	62,369	.....	.....	138,195	49,419	.....
27	Louisville, Ky	891,529	.....	.....	8,806	550	503	155,710	.....	$11,118	224,375	11,513	.....
28	Toledo, Ohio	1,298,196	3,629	1,852	31,746	98	17,713	89,373	5,971	.....	241,320	16,051	2,273
29	St. Paul, Minn	1,325,255	5,699	3,523	27,257	830	1,883	284,093	8,247	1,276	464,403	118,430	26,219
30	Columbus, Ohio	1,579,330	1,900	3,018	26,183	873,638	724	100,813	6,033	.....	201,945	113,914	.....
31	Oakland, Calif	543,567	1,747	1,938	29,965	9,835	1,085	37,523	.....	.....	169,395	3,680	.....
32	Atlanta, Ga	551,725	1,368	3,942	30,997	5,277	5,981	31,122	18,157	1,147	223,452	32,332	.....
33	Akron, Ohio	2,026,564	.....	5,979	6,637	12	.....	151,554	.....	.....	131,062	60,579	.....
34	Omaha, Nebr	1,939,455	8,458	23,918	61,628	.....	5,880	456,801	.....	.....	495,784	15,218	.....
35	Worcester, Mass	756,074	146	97,148	20,102	.....	133	98,003	3,318	.....	161,306	98,498	.....
36	Birmingham, Ala	303,478	457	2,396	11,375	99	564	15,063	8,951	1,044	83,389	13,803	.....
37	Richmond, Va	492,616	.....	1,522	2,129	10,660	.....	59,384	26,427	.....	83,544	33,057	4,002
38	Syracuse, N. Y	1,211,151	8,621	5,127	15,019	.....	.....	121,120	10,351	.....	271,236	30,054	.....
39	New Haven, Conn	1,259,676	2,542	.....	24,711	440	1,897	53,926	2,372	31,881	779,443	9,192	9,716
40	San Antonio, Tex	482,781	.....	.....	21,301	42,690	.....	48,305	19,130	.....	267,167	36,360	.....
41	Dayton, Ohio	1,829,744	3,465	5,519	.....	5,194	80	78,693	2,255	.....	200,674	75,460	291
42	Memphis, Tenn	564,149	514	898	53,378	20,790	605	8,167	5,369	.....	29,661	2,232	4,330
43	Bridgeport, Conn	3,525,479	1,599	21,062	69,587	2,450	186,821	672,167	.....	.....	1,584,990	407,126	.....
44	Scranton, Pa	170,544	3,704	810	21,371	2,669	1,007	21,556	7,300	461	39,434	28,293	.....
45	Grand Rapids, Mich	505,309	901	3,128	9,737	.....	29,985	165,773	6,040	.....	76,338	3,076	36,278
46	Paterson, N. J	982,137	.....	10,559	30,358	.....	31,856	719,109	2,938	.....	49,984	12,063	.....
47	Hartford, Conn	2,230,651	1,638	1,307	138,810	.....	1,593	52,042	2,182	38	841,604	116,889	1,740
48	Dallas, Tex	1,253,005	5,459	5,537	36,311	1,643	4,563	86,042	23,470	500	706,477	23,180	175
49	Youngstown, Ohio	965,329	.....	3,192	6,686	.....	1,250	148,800	7,672	.....	247,899	198,224	.....
50	Springfield, Mass	1,404,619	.....	.....	.....	.....	.....	48,090	.....	.....	941,767	34,528	.....
51	Houston, Tex	536,624	4,010	.....	10,594	1,935	8,827	46,895	57,643	2,624	13,504	154	.....
52	Des Moines, Iowa	1,777,695	248,855	5,668	650	875	695	219,507	27,788	5,950	716,561	391,303	3,154
53	Fall River, Mass	188,791	92	2,379	.....	.....	.....	62,647	.....	.....	70,089	17,966	.....
54	New Bedford, Mass	847,556	.....	40,878	39,419	4,475	.....	183,386	1,500	.....	381,972	8,599	.....
55	Nashville, Tenn	156,886	.....	314	28,319	.....	.....	44,880	689	.....	38,718	13,116	.....
56	Trenton, N. J	526,729	359	2,372	32,045	2,695	139,254	22,681	37,929	.....	79,891	2,923	863
57	Salt Lake City, Utah	466,423	1,390	3,420	4,646	.....	.....	55,875	514	.....	144,516	17,717	.....
58	Camden, N. J	278,315	.....	.....	10,894	5,716	.....	25,398	.....	.....	12,044	2,840	.....
59	Norfolk, Va	501,693	5,450	5,336	84,168	6,213	29,771	9,160	8,344	3,475	37,062	522	.....
60	Albany, N. Y	476,383	172,524	.....	19,349	.....	15,588	66,531	4,459	.....	159,547	10,640	385
61	Lowell, Mass	445,707	14,835	.....	6,000	.....	92,889	69,292	.....	.....	88,098	7,709	.....
62	Cambridge, Mass	442,483	2,528	1,009	33,305	.....	1,000	58,358	29,777	.....	126,898	62,215	.....
63	Reading, Pa	230,570	.....	.....	23,799	14,249	4,788	41,842	.....	.....	43,882	1,712	.....
64	Wilmington, Del	313,634	.....	.....	.....	.....	.....	24,103	.....	.....	58,285	1,923	3,302
65	Spokane, Wash	640,422	905	746	.....	502	1,137	35,720	6,897	91	59,782	58,363	13,931
66	Fort Worth, Tex	845,097	.....	.....	10,500	.....	.....	125,354	.....	.....	51,563	3,460	.....

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p. 83.
[2] No outlay payments for county purposes are included. For explanation, see p. 47.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 83.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	All other.		Electric light and power systems.	All other.	Water-supply systems.	Electric light and power systems.	All other.	
$637,015	$6,113,245	$1,301,267	$39,070,651	$2,629,766	$1,402,854	$10,949,289	$392,570	$1,350,534	$677,212	$43,280,244	$3,922,778	$11,531,378	
283,644	4,311,250	1,025,879	14,274,272	1,095,312	1,279,768	5,031,589	96,292	1,270,465	196,668	9,614,340	1,926,583	6,343,449	
87,602	649,878	161,931	3,920,337	501,888	43,461	1,657,920	34,772	.....	369,944	4,746,730	922,472	1,192,654	
143,734	828,790	97,106	8,708,616	432,017	63,440	2,963,071	192,933	44,374	83,236	19,718,104	172,588	2,540,959	
96,652	264,726	2,134	8,416,697	308,434	9,448	832,595	39,443	.....	13,015	6,366,668	746,910	1,178,594	
25,383	58,601	14,217	3,750,729	292,115	6,737	464,114	29,130	35,695	14,349	2,834,402	154,225	275,722	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.													
.....	$1,955,117	$477,725	$2,259,999	$12,601	$67,462	$1,368,599	.....	.....	.....	$2,196,284	.....	$1,058,699	1
.....	143,343	389,408	4,445,565	107,667	2,955	1,129,832	$74,253	$1,173,329	.....	2,495,159	[illegible]	..., 425	2
$11,472	1,911,539	.....	325,470	93,403	962,699	615,953	.....	.....	.....	211,167	.....	4,358,049	3
45,147	.....	9,778	3,913,520	619,504	.....	103,904	3,832	97,061	.....	1,654,034	.....	.....	4
11,726	31,822	2,778	1,381,792	101,024	.....	338,349	.....	.....	.....	1,034,129	923,226	322,071	5
9,131	102,853	49,892	281,355	45,898	243,633	268,976	5,000	75	.....	477,322	.....	210,243	6
48,922	79,773	.....	616,612	17,168	.....	620,930	.....	.....	$98,348	183,121	.....	1,906	7
7,850	.....	.....	125,007	.....	813	490,074	700	.....	.....	119,420	.....	165,862	8
88,731	165	90,182	397,850	55,854	.....	8,350	12,179	.....	28,555	230,319	.....	40,797	9
60,665	86,638	6,116	536,102	51,183	2,236	86,652	328	.....	69,765	1,013,385	862,068	140,397	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.													
$4,591	$77,654	$2,228	$301,803	$54,787	$4,877	$187,269	.....	.....	.....	$1,438,068	.....	$151,548	11
18,175	195,593	13,696	220,304	133,539	.....	151,273	$2,522	.....	.....	444,625	.....	.....	12
24,054	101,880	3,573	690,941	17,495	33,931	327,461	30,000	.....	$326,694	461,058	.....	.....	13
4,280	7,651	53,588	208,340	16,735	2,243	465,111	2,250	.....	8,331	523,021	.....	25,997	14
600	196,211	31,559	546,055	1,938	.....	25,467	.....	.....	13,509	403,990	.....	143,913	15
.....	.....	.....	546,403	34,647	.....	178,668	.....	.....	8,498	140,886	.....	.....	16
.....	.....	.....	7,096	9,430	750	11,546	.....	.....	.....	35,076	.....	136,012	17
1,211	62,365	9,165	414,173	20,429	1,296	100,648	.....	.....	.....	520,045	.....	3,545	18
34,691	2,730	47,484	43,696	.....	364	99,782	.....	.....	450	308,804	.....	4,800	19
.....	5,794	638	680,654	29,840	.....	12,770	.....	.....	12,462	471,157	$922,472	726,839	20
.....	.....	.....	260,872	183,048	.....	97,925	.....	.....	.....	.....	.....	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.													
.....	$701,753	$10,889	$562,781	$40,714	.....	$461,443	.....	.....	.....	$175,682	.....	.....	22
.....	.....	.....	839,847	9,732	.....	40,230	$9,317	.....	$15,000	488,589	.....	$13,598	23
.....	.....	33,126	363,209	32,021	.....	102,693	155	.....	.....	205,235	.....	1,364,221	24
$75	.....	.....	259,031	1,395	$43,492	210,393	.....	.....	.....	13,924,000	.....	.....	25
.....	.....	.....	46,004	.....	141	12,550	8,071	.....	.....	489,847	.....	128,864	26
.....	.....	.....	45,189	9,785	.....	34,964	.....	.....	.....	385,276	.....	3,740	27
.....	.....	.....	553,226	12,914	.....	95,486	.....	.....	4,002	222,542	.....	.....	28
8,708	4,748	478	.....	62,779	.....	17,245	210	.....	.....	210,869	.....	78,358	29
.....	.....	184	.....	3,722	.....	1,045	7,206	.....	.....	67,420	$171,585	.....	30
.....	.....	.....	160,130	50,163	.....	24,322	97	.....	.....	.....	.....	53,687	31
13	28,941	1,110	94,588	6,358	.....	9,714	147	.....	2,948	53,815	.....	316	32
.....	.....	.....	926,848	6,677	.....	.....	.....	.....	.....	737,216	.....	.....	33
.....	.....	.....	551,480	8,987	.....	47,990	.....	.....	.....	69,710	.....	183,601	34
1,965	.....	.....	66,537	397	.....	3,851	.....	.....	.....	198,470	.....	6,200	35
101	.....	.....	141,305	8,315	.....	14,789	.....	.....	.....	824	1,003	.....	36
.....	.....	.....	72,709	.....	.....	.....	.....	$44,374	.....	32,279	.....	113,529	37
.....	.....	.....	613,989	11,708	.....	88,195	32,496	.....	.....	3,235	.....	.....	38
2,663	.....	.....	211,212	13,784	.....	91,276	.....	.....	.....	.....	.....	24,621	39
.....	7,451	.....	11,068	1,284	.....	28,025	.....	.....	.....	.....	.....	.....	40
18	.....	37,606	161,772	9,603	.....	997,427	.....	.....	5,188	245,748	.....	751	41
.....	4,062	.....	160,543	7,865	2,781	3,758	1,705	.....	.....	26,684	.....	230,807	42
117,377	.....	.....	208,415	25,014	.....	146,072	82,799	.....	.....	.....	.....	.....	43
.....	.....	.....	21,293	4,470	846	14,568	.....	.....	2,762	.....	.....	.....	44
.....	.....	.....	110,614	8,967	289	27,853	.....	.....	.....	26,330	.....	.....	45
.....	.....	.....	110,763	5,364	.....	3,540	4,945	.....	658	.....	.....	.....	46
3,873	.....	.....	513,503	.....	14,500	9,788	17,002	.....	.....	510,127	.....	4,015	47
.....	295	4,729	34,863	3,661	14	230,754	.....	.....	.....	85,332	.....	.....	48
.....	.....	.....	111,542	.....	.....	15,448	.....	.....	.....	224,616	.....	.....	49
4,153	.....	.....	263,088	.....	.....	.....	.....	.....	.....	112,993	.....	.....	50
.....	1,900	5,135	82,155	6,158	.....	23,781	10,143	.....	.....	47,660	.....	213,506	51
.....	77,100	.....	33,389	10,572	80	27,637	7,326	.....	.....	.....	.....	585	52
1,023	.....	.....	.....	6,350	.....	773	.....	.....	.....	27,472	.....	.....	53
.....	.....	.....	98,306	.....	.....	3,356	.....	.....	.....	82,623	.....	3,042	54
.....	.....	.....	23,487	1,141	.....	1,434	.....	.....	.....	4,788	.....	.....	55
1,201	.....	.....	28,214	2,601	242	17,522	11,000	.....	34,862	10,762	.....	99,313	56
.....	.....	.....	90,999	28,581	704	32,168	.....	.....	7,290	74,400	.....	4,203	57
50	.....	.....	111,219	2,873	.....	.....	.....	.....	10,102	90,539	.....	6,640	58
2,514	.....	3,849	46,039	1,209	.....	722	.....	.....	.....	251,507	.....	6,352	59
.....	.....	.....	11,792	.....	.....	8,370	.....	.....	.....	7,198	.....	.....	60
.....	.....	.....	138,994	3,835	.....	20,661	.....	.....	.....	3,394	.....	.....	61
.....	2,540	.....	92,545	3,428	.....	28,160	.....	.....	.....	.....	.....	720	62
.....	.....	.....	36,130	2,590	.....	15,000	.....	.....	.....	46,578	.....	.....	63
.....	.....	.....	74,091	.....	.....	5,481	.....	.....	.....	146,449	.....	.....	64
.....	.....	.....	336,577	15,840	.....	5,943	314	.....	424	102,960	.....	290	65
.....	.....	.....	289,130	1,160	351	38,644	.....	.....	.....	324,935	.....	.....	66

[3] Includes 89 per cent of outlay payments of county government. For explanation, see p. 47.
[4] Includes 93 per cent of outlay payments of county government. For explanation, see p. 47.

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TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.[1]	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
67	Kansas City, Kans.	$578,816	$2,657	$809	$1,268	.....	$97	$43,178	$2,983	$10	$230,445	$14,364	$10,076
68	Lynn, Mass.	84,242	.....	.....	11,795	.....	.....	2,756	.....	.....	18,284	5,315	.....
69	Yonkers, N. Y.	833,839	.....	1,185	.....	.....	632	94,478	7,547	.....	278,928	18,059	.....
70	Duluth, Minn.	838,871	2,128	1,516	11,405	.....	1,375	95,435	.....	.....	160,081	66,887	.....
71	Tacoma, Wash.	892,725	4,295	1,045	13,143	$1,228	16,583	4,610	6,977	7,860	94,250	300	525
72	Lawrence, Mass.	291,502	.....	.....	.....	.....	.....	79	.....	.....	106	114,693	.....
73	Elizabeth, N. J.	191,416	490	.....	16,949	.....	537	4,625	1,243	.....	100,205	.....	.....
74	Utica, N. Y.	308,405	926	1,997	10,199	6,671	964	4,603	.....	.....	183,310	55,027	.....
75	Somerville, Mass.	155,747	.....	.....	.....	.....	97	4,223	.....	.....	32,431	.....	.....
76	Erie, Pa.	1;092,485	375	2,673	9,838	159,233	.....	37,127	6,230	.....	148,085	17,352	9,576
77	Waterbury, Conn.	1,286,748	22,045	1,410	33,428	2,448	.....	104,381	1,835	.....	38,948	29,892	.....
78	Oklahoma City, Okla.	988,524	.....	962	9,013	.....	.....	57,783	4,198	.....	225,408	.....	.....
79	Schenectady, N. Y.	460,128	26,469	1,027	16,095	2,191	113	25,345	11,254	.....	275,534	7,310	.....
80	Flint, Mich.	1,177,280	1,574	1,840	18,291	39	1,567	237,193	102	.....	244,572	129,424	.....
81	Fort Wayne, Ind.	637,027	12	.....	4,108	4	.....	55,637	5,749	.....	262,924	18,944	3,035
82	Evansville, Ind.	193,985	.....	.....	2,954	.....	.....	23,521	873	.....	39,703	3,600	.....
83	Savannah, Ga.	97,857	.....	5,552	5,378	641	389	8,613	.....	.....	8,285	1,106	.....
84	St. Joseph, Mo.	286,739	.....	.....	12,220	.....	.....	15,985	6,349	.....	176,202	23,795	.....
85	Jacksonville, Fla.	707,486	2,811	48	6,807	.....	4,160	13,664	19,206	.....	6,117	.....	.....
86	Manchester, N. H.	111,823	1,532	.....	8,721	.....	.....	19,432	.....	.....	51,899	3,170	.....
87	Canton, Ohio.	710,382	.....	.....	1,942	.....	.....	120,134	1,865	.....	106,377	1,553	.....
88	Peoria, Ill.	167,802	.....	1,800	10,259	501	33,192	7,424	2,000	.....	51,397	2,874	.....
89	Harrisburg, Pa.	239,544	.....	886	1,900	6,278	.....	11,048	.....	.....	27,921	5,462	.....
90	Knoxville, Tenn.	993,145	1,433	1,166	81,639	.....	800	38,559	.....	.....	411,398	4,291	.....
91	Bayonne, N. J.	2,311,944	.....	.....	.....	.....	.....	22,539	.....	.....	115,680	.....	.....
92	Wilkes-Barre, Pa.	139,856	268	.....	19,650	.....	25,893	13,065	.....	.....	40,508	318	3,643
93	Troy, N. Y.	145,285	.....	400	11,781	700	.....	1,833	14,662	.....	16,672	8,629	.....
94	Allentown, Pa.	372,829	7,110	.....	11,282	4,441	.....	49,853	.....	.....	29,306	2,131	.....
95	El Paso, Tex.	179,128	.....	.....	.....	.....	.....	40,310	2,424	.....	86,247	.....	.....
96	San Diego, Calif.	740,849	2,689	2,883	15,135	4,031	13,274	100,741	.....	452	228,299	9,192	.....
97	Wichita, Kans.	923,849	35,123	2,035	8,438	.....	.....	116,363	.....	.....	376,398	27,918	982
98	South Bend, Ind.	641,909	950	511	106	320	253	118,602	.....	.....	362,493	10,677	.....
99	Sioux City, Iowa.	422,243	.....	.....	6,380	.....	.....	80,206	.....	5,650	32,722	14,363	.....
100	Hoboken, N. J.	663,630	.....	4,946	684	.....	.....	349,438	.....	.....	15,846	.....	.....
101	Portland, Me.	504,106	190	.....	.....	.....	.....	42,545	.....	.....	46,830	10,212	.....
102	Charleston, S. C.	368,389	396	3,328	80	1,321	1,390	4,213	27,827	.....	89,868	26,506	.....
103	East St. Louis, Ill.	270,897	.....	.....	.....	.....	.....	101,486	.....	.....	37,412	5,836	.....
104	Terre Haute, Ind.	149,894	393	.....	4,235	.....	.....	6,110	.....	.....	23,770	8,740	393
105	Brockton, Mass.	311,151	695	1,175	.....	3,651	.....	29,478	.....	.....	42,803	8,381	.....
106	Sacramento, Calif.	855,256	33,467	2,269	6,367	465,196	925	11,619	.....	.....	31,319	1,700	1,283
107	Binghamton, N. Y.	331,684	1,479	11,535	.....	900	.....	32,183	1,109	.....	24,018	3,502	.....
108	Tulsa, Okla.	1,303,421	86,515	1,635	8,592	970	40	140,445	2,566	.....	246,929	.....	.....
109	Johnstown, Pa.	278,854	166	5,208	897	.....	250	98,340	.....	.....	44,151	28,111	.....
110	Rockford, Ill.	383,764	50	.....	7,574	250	10,378	69,040	.....	.....	124,210	7,675	.....
111	Little Rock, Ark.	188,029	.....	800	2,000	.....	.....	1,161	.....	.....	33,779	.....	.....
112	Passaic, N. J.	288,876	1,587	1,708	19	.....	.....	175,176	.....	.....	60,712	.....	.....
113	Pawtucket, R. I.	248,905	.....	.....	.....	.....	484	25,314	.....	.....	104,784	5,317	.....
114	Saginaw, Mich.	95,241	.....	5,750	2,018	.....	165	22,217	.....	.....	6,520	5,356	.....
115	Holyoke, Mass.	243,541	.....	.....	257	.....	58,614	10,827	.....	.....	101,217	9,316	.....
116	Altoona, Pa.	53,038	.....	.....	.....	.....	.....	11,215	.....	.....	32,837	2,486	.....
117	Mobile, Ala.	208,643	.....	.....	12,772	.....	.....	1,374	3,865	.....	.....	.....	.....
118	Springfield, Ohio	176,626	962	.....	.....	.....	.....	29,064	.....	.....	89,799	2,083	.....
119	Springfield, Ill.	518,082	.....	750	18,664	.....	.....	10,325	4,445	.....	13,741	403	.....
120	New Britain, Conn.	146,140	2,177	6,835	15,065	.....	.....	28,701	.....	.....	13,743	6,475	.....
121	Covington, Ky.	258,991	353	2,255	23,292	.....	.....	26,053	.....	.....	16,678	.....	.....
122	Chattanooga, Tenn.	223,156	.....	1,007	2,732	.....	1,100	15,578	.....	.....	78,419	1,109	.....
123	Davenport, Iowa.	921,995	522	482	6,880	1,089	.....	35,604	.....	.....	187,221	18,988	.....
124	Lansing, Mich.	469,139	1,072	2,799	10,257	.....	799	6,956	24,620	545	71,962	21,814	23,154
125	Berkeley, Calif.	96,289	906	148	3,359	683	1,667	3,900	63	165	30,278	.....	.....
126	Chester, Pa.	392,517	88,838	.....	.....	.....	.....	.....	.....	.....	179,619	120	.....
127	Racine, Wis.	245,900	.....	754	6,900	2,726	1,784	66,587	254	.....	79,490	20,956	.....
128	Lincoln, Nebr.	416,760	443	.....	22,171	.....	.....	43,670	44	.....	186,408	3,999	.....
129	Lancaster, Pa.	127,824	.....	.....	23,750	.....	.....	609	469	.....	4,493	.....	.....
130	Haverhill, Mass.	186,039	.....	.....	28,839	.....	.....	10,262	.....	.....	.....	1,189	818
131	Augusta, Ga.	524,695	500	8,001	5,300	61,968	.....	7,537	.....	1,499	225,541	8,966	5,000
132	Macon, Ga.	254,379	.....	4,000	.....	.....	3,530	3,324	4,000	4,635	2,065	3,618	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
133	Atlantic City, N. J.	$141,606	$30,375	.....	$137	.....	.....	$273	.....	.....	$15,006	$4	$6,432
134	Tampa, Fla.	55,505	667	$1,336	29	.....	.....	8,271	.....	.....	19,879	1,611	.....
135	Gary, Ind.	305,019	3,196	5,329	14,146	.....	.....	75,346	$4,350	.....	81,019	504	.....
136	Topeka, Kans.	162,492	1,833	.....	6,150	$2,532	.....	4,469	.....	$1,528	39,611	9,988	.....
137	Malden, Mass.	178,790	.....	.....	85,619	.....	$6,865	13,844	987	.....	31,811	2,869	.....
138	Huntington, W. Va.	122,378	1,050	185	1,204	.....	.....	.....	.....	.....	31,358	2,597	.....
139	East Orange, N. J.	239,695	203	.....	2,368	.....	618	86,829	15,000	.....	12,599	.....	.....
140	Niagara Falls, N. Y.	425,483	41,031	13,290	.....	616	6,904	91,953	.....	.....	176,120	8,189	132
141	Kalamazoo, Mich.	86,310	586	1,149	1,400	.....	.....	6,596	.....	.....	11,262	10,138	140
142	Bay City, Mich.	154,626	1,468	.....	1,216	.....	.....	22,182	.....	.....	31,901	41,883	.....
143	York, Pa.	92,581	.....	.....	561	.....	.....	8,997	.....	.....	29,619	.....	.....
144	Roanoke, Va.	157,562	813	.....	61,187	.....	.....	8,816	.....	.....	14,472	4,268	.....
145	Jackson, Mich.	522,966	.....	.....	1,098	654	1,145	19,944	7,041	.....	57,058	13,013	7,883

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p. 83.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1919—Continued.

ssigned to each, see p. 21. For a text discussion of this table, see p. 83.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	All other.		Electric light and power systems.	All other.	Water-supply systems.	Electric light and power systems.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.													
			$28,967			$12,075				$166,994	$64,893		67
			5,428	$12,460						26,829		$1,375	68
			398,113	3,980						30,917			69
$70,315			326,483	7,967	$545	15,463				48,285		30,986	70
		$806	66,798	8,183	103	19,378	$601			53,422	394,802	197,816	71
			57,638	4,332		39,996			$500	73,958		200	72
			59,238	6,587		1,542							73
			35,179	7,280		2,180						69	74
			100,439	12,735						5,822			75
			369,273	5,941		1,196				307,945		17,641	76
			935,841	2,536		17,421				96,563			77
			176,565	4,118		57,990				452,487			78
608			39,698			2,774			10,622	41,079		9	79
	$20,375		307,104	3,651		34,181	14,443		896	160,510		1,518	80
			22,737	9,035		98,152				51,571	105,119		81
			37,674	4,058		10,193				42,251		29,158	82
			5,986				2,046			31,040		28,821	83
			7,084	8,969		36,135							84
		532	329,800	5,031		100				27,668		291,542	85
2,517			1,659	3,893						19,000			86
			338,498	391		717				138,905			87
			28,726	3,718		24,697						1,214	88
			163,367							22,682			89
8,152	107,210		59,693	278		14,370	11,128			253,028			90
			183,175	6,550						2,014,000			91
			32,738			3,773							92
			12,897			9,855				10,935		56,921	93
			103,089			2,637				162,980			94
			6,168	2,155			183			41,641			95
			29,456	8,073		25,505	520		305	290,261		9,943	96
		646	84,739	5,262		16,673	646					248,626	97
			96,652	13,812	8,034					29,499			98
			114,167	6,050		13,894				148,811			99
			287,021	1,195			4,500						100
			335,966			28,407				31,956		8,000	101
4,781			4,811			20,116				183,752			102
			120,236	1,236		4,691							103
			102,753	3,500									104
1,785			177,347	4,000		11,087				30,749			105
			126,373	63,403		14,548				81,358		15,429	106
	5,302		242,682	3,557		2,130	1,024			2,263			107
		150	247,487	2,392		21,043				543,880		777	108
			101,731										109
			83,864	8,974	710	15,534				55,505			110
			148,784	1,505									111
8,194			3,635	2,814		35,031							112
			62,723	2,797						46,629		857	113
			12,383	1,305						39,188		339	114
			6,250			125				27,167	21,460	8,308	115
										6,500			116
	6,992		99,137							2,375		82,128	117
	12,381		16,876	304		30				25,127			118
			329,598	5,980		3,290				86,184	38,870	5,832	119
300			37,238			47				30,762		4,797	120
			172,676	950						16,734			121
	4,153		41,985	1,531		33,027						42,515	122
			559,907	7,469		89,445	4,352					10,036	123
			97,782	1,518		3,714				102,278	99,869		124
			31,346	3,798		19,976							125
			114,305			9,635							126
			39,225	8,859		14,120				4,245			127
			43,340	2,132	56	29,612				62,988	21,897		128
			75,000							23,503			129
	80,012		11,209	6,606		16,000			692	30,412			130
			107,775							92,608			131
	28,301		10,183	15,564						91,422		83,737	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.													
			$3,209	$2,230		$23,936				$44,815		$15,189	133
	$2,004		2,689	1,723		6,156						11,140	134
			70,727	14,942		35,460							135
			29,186	535		34,796				31,864			136
			916	4,329	$4,229	3,872				23,449			137
	3,000		82,984										138
			45,327	3,842		80	$75			72,754			139
			80,747	924						4,556		1,021	140
			12,398	4,818		2,964				33,859		1,000	141
$6,532			6,138	2,412						14,663	$26,231		142
			52,150	386		868							143
			18,006									50,000	144
50	46,300		263,075	2,378		89				103,238			145

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TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.[1]	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				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 IN 1919—Continued.													
146	McKeesport, Pa	$36,295	$224	$5,601			$895	$8,030	$84		$11,996	$432	
147	Quincy, Mass	170,258			$14,866		900	48,938	392		39,096		
148	Newton, Mass	87,534			8,802		1,056	21,745			16,063	11,974	
149	Charlotte, N. C	148,762	3,809	884	4,062		36	13,384	4,296		60,318	433	
150	Elmira, N. Y	40,213	927	903	1,162			6,426	4,892	$1,500	1,460	17,650	
151	Cedar Rapids, Iowa	148,250	301	601	19,208		91	21,303			527	21,269	$5,218
152	Pasadena, Calif	226,123	3,212	58	499			4,430	10,461		53,923	2,414	
153	New Castle, Pa	153,964			20,150	$4,175	30	13,578	5,752		57,392	1,296	15,579
154	Fresno, Calif	458,584		550	28,502		195	70,374			214,986		42,458
155	Galveston, Tex	203,818	495		6,729	73,596			5,347		108,403	3,965	
156	Pueblo, Colo	472,355	94,722		1,804			7,221			205,461	1,121	1,125
157	Montgomery, Ala	112,506	355		2,218			8,381			2,970		
158	Woonsocket, R. I	276,149	555		1,801	4,940		75,126	60		91,336	38,578	448
159	Salem, Mass	139,903	930		5,307			1,299			18,064	38,200	
160	Decatur, Ill	24,291			3,137						2,046	1,103	2,433
161	Highland Park, Mich	697,173	6,635	34,488	13,441	3,097	21,911	74,271	1,696	224	67,182	2,740	
162	Wheeling, W. Va	78,081					485		2,654		20,002		26,407
163	Chelsea, Mass	85,097	100	816	1,639			1,691			8,403	3,808	7,628
164	Shreveport, La	128,323		1,200	21,288			6,109	1,403	120	14,957	2,768	
165	Butte, Mont	218,208			5,375			18,248			128,185	22,197	6,140
166	Mount Vernon, N. Y	130,041	6,000		1,102			74,338			15,021	10,607	
167	Winston-Salem, N. C	417,155	478	1,281	18,887		100	66,118	8,488		120,336	52,265	
168	Lexington, Ky	138,016	509		13,793		6,265	45,259			34,357	4,580	
169	Fitchburg, Mass	97,431			2,373	111		12,252			40,589	4,532	
170	Perth Amboy, N. J	223,653		3,360	4,475		849	11,019	7,364		44,647	500	
171	Portsmouth, Va	190,549		775	35,370	728							
172	Pittsfield, Mass	57,321	5,461					20,936			6,400	4,106	
173	Lima, Ohio	625,345	374	2,523	12,531	63,668		17,647	491		71,604	68,735	
174	Superior, Wis	207,267	64,319	632	3,883			11,516			39,878	20,200	
175	West Hoboken, N. J	21,795	1,138		9,987			2,101			2,744		
176	Springfield, Mo	60,799			2,000		923	816			25,593	2,553	
177	Everett, Mass	119,280	68,470		1,100			17,859			6,979	6,771	
178	Dubuque, Iowa	86,297	35	250	13,896			8,043			21,468	2,700	7,095
179	Hamilton, Ohio	145,053	251		13,619	492		5,416	844		71,113	4,649	
180	Stockton, Calif	706,193	1,572	2,699	24,811	898	69	113,632			438,741	66,457	
181	San Jose, Calif	81,268	175		7,850	125					18,294	33,477	
182	Kenosha, Wis	414,447	521	6,822	2,678	61,589	5,000	195,725	5,010		45,546	9,647	6,195
183	Charleston, W. Va	188,523			48,361		65	2,837	1,704		11,295	100	
184	Jamestown, N. Y	249,291	17,018	1,281	4,668	200	405	22,476		4,226	50,185	28,502	585
185	Joliet, Ill	321,251	34		341	55		13,573	575		152,370	1,867	
186	Waco, Tex	224,630		2,137	4,283			48,166	8,337		120,199	5,963	1,245
187	Taunton, Mass	295,956						47,479			58,379	5,642	
188	Madison, Wis	514,582	77		295		440	75,356	75		142,465	1,143	6,500
189	Columbia, S. C	148,213			4,960			79,438	7,882		312	775	
190	Brookline, Mass	102,005			7,794	1,205		26,264	29,995		13,049	2,129	
191	Lorain, Ohio	187,325		2,565	926	936		53,792			34,239	25,102	34,870
192	Auburn, N. Y	152,202	2,873	1,996	607			2,910			5,720	3,127	
193	Quincy, Ill	59,476			9,900						13,269		
194	Williamsport, Pa	176,057			547			48,689	5,561		59,514	18,956	
195	Aurora, Ill	94,806				3,457	7,555	2,932	2,605		5,491	4,188	
196	Council Bluffs, Iowa	114,569	773	988	2,607	102		24,518			21,185	15,708	
197	New Rochelle, N. Y	179,342		616				37,950			29,448	4,680	
198	Waterloo, Iowa	282,382		1,118	1,613	3,742		2,697			33,722	6,530	
199	Battle Creek, Mich	190,040	785		15,000			51,268		438	42,062	12,803	
200	Austin, Tex	180,819		460	6,457			15,284	1,762		2,714		
201	Poughkeepsie, N. Y	120,788	7,900	762	13,494		411	3,597			34,007		180
202	Stamford, Conn	167,661	1,560	1,420	991	3,423		60,114	420		31,142	9,738	
203	East Chicago, Ind	281,319	580	1,384				6,767			248,731	358	
204	Amsterdam, N. Y	249,073	10,448	60	18,402	12,759		14,820	172		27,755	12,311	
205	Oshkosh, Wis	187,392	626					18,181			97,783	1,272	
206	Danville, Ill	108,029	58		3,858			2,185	228		39,129	3,135	
207	Easton, Pa	62,356					871	9,865	9,373		17,556	531	
208	Orange, N. J	80,065			47,201			1,025			24,347		
209	Wilmington, N. C	178,094			4,502		32		7,159		96,125		
210	Ogden, Utah	333,956	1,037	1,042	2,452		242	5,512			87,898	1,065	
211	Norristown, Pa	6,747		768	123			1,854			2,364	774	
212	Watertown, N. Y	170,107	181			665			872		39,810	56,630	
213	Waltham, Mass	70,495	1,576	450	23,998	10,619	789	320			5,251		
214	La Crosse, Wis	51,945	348	35	2,913	581	494	28,606			1,226	9,125	
215	Green Bay, Wis	105,180	434	258	1,332	6		1,665			586	720	
216	Muskogee, Okla	230,436			9,255		586		9,043		12,999		
217	Lynchburg, Va	199,170		944	18,810	273		1,049	525		9,120	38,344	
218	Joplin, Mo	145,190	27,288	62	14,504		167	3,993			48,863	8,388	
219	Newport, R. I	52,717	128	79	1,419		670	7,581			37,451	436	
220	Colorado Springs, Colo	48,521	666	2,245	2,213	4,553	7,486	568			3,643	1,559	14
221	Zanesville, Ohio	198,086	397		193	2,069		3,571			11,315		
222	Newport, Ky	100,831		2,000				168	1,500		94,791	2,162	
223	Everett, Wash	196,885		773	5,980			4,778			54,813		
224	Newark, Ohio	48,899	1,500		12,840			7,786			10,144		
225	Bellingham, Wash	177,143						1,446			114,477	6,209	
226	Jackson, Miss	46,460		40	12,324			1,259				19,441	
227	Boise, Idaho	32,574			5,126						4,615	1,244	517

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p. 83.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 83.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	All other.		Electric light and power systems.	All other.	Water-supply systems.	Electric light and power systems.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.													
			$778	$1,251			$2,384			$4,620			146
			29,428	3,500						33,138			147
			3,105	9,906		$149				14,734			148
			3,871	881			170			56,000		$618	149
			121							5,172			150
			48,252	7,384	$175	2,886				21,032			151
$1,981			62,554	11,598		21,423			$391	42,190	$9,126	1,863	152
			34,217	1,188			607						153
			101,519										154
			266			269				4,748			155
			104,917	2,127		2,597				50,865		395	156
			2,774							95,808			157
			33,441	633						29,231			158
			31,867	1,692						39,570		2,974	159
				5,480						10,092			160
			254,854	87,469			212		270	128,683			161
			5,118	3,902						17,630		1,883	162
			58,740	1,732						540			163
			42,485			5,000	118			32,875			164
			38,063										165
			17,722	5,251									166
996	$391		5,043			1,443			1,688	118,968		20,673	167
		$4,297	23,032			5,924							168
	947			1,908		609				34,110			169
			135	2,467				$34,277		114,560			170
			66,393				5,206		10,000	19,073		53,004	171
										20,418			172
			226,794				10,807			150,171			173
			39,185	18,555		8,999						100	174
			3,038	1,688		1,099							175
1,380			9,977	4,232	239	13,086							176
			4,924	6,447		1,396				5,334			177
			2,004	1,878		8,553				18,027		2,348	178
			2,981	996						24,546	7,506	12,640	179
	391		30,169	7,958		8,850	127					9,819	180
			18,859	2,488									181
678			28,054	3,802		23,180				20,000			182
			124,161										183
	5,405	2,000	18,619			1,659			2,000	65,429	24,633		184
			116,665	2,529						33,242			185
			7,408	1,088		466				22,443		2,895	186
			148,939	502						9,640	25,375		187
			55,732	2,698	1,725	14,198				213,603		275	188
			754			551				53,480		91	189
			414			5,559				12,756		2,840	190
				566		960				33,369			191
			31,526							103,443			192
		2,000	3,759	2,534		8,774				19,240			193
			40,398			1,392				1,000			194
			49,690	1,662		6,343		413		10,470			195
			21,081	5,633	100	2,538				19,336			196
			84,661	2,919		4,606	8,067					6,395	197
			204,336	2,732		2,799				23,093			198
			50,202	2,622		5,000				9,860			199
10	163		7,250			992				84,170	56,114	5,443	200
430			49,613	2,710		460	667			6,557			201
592			57,319			942							202
			18,019	2,265		3,215							203
			74,962			14,353				63,031			204
			2,374	2,246		8,485				50,370		6,055	205
			57,813	1,623									206
			15,738	1,623		6,398		401					207
										7,492			208
						22,620				47,656			209
			215,455	2,132		3,671				13,450			210
			700	164									211
			52,991	891						14,279	3,788		212
711			4,910	2,734		1,190	577			17,370			213
			7,345			1,008				264			214
			100,047			19	113						215
			6,966	2,662		93,550				95,375			216
		5,920	736			436				122,808		205	217
12,023			10,501	2,422		13,373					1,452	2,154	218
			3,422	1,285		41						205	219
			5,786	1,830		2,898				11,537		3,523	220
			23,496	1,337						111,196		44,512	221
				210									222
			54,430	140		5,377				66,056		4,538	223
			5,185					604		8,347		2,493	224
			8,400	2,590		648				35,112		8,261	225
			481	651		4,669				7,595			226
			6,213	2,183	269	11,237						1,170	227

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TABLE 17.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL-COST PAYMENTS.					
			Classified by source.			Classified as—			Classified by object.			Classified as—	
		Total.	Receipts from the sale of investments and supplies. (Table 18.)	Receipts which increased indebtedness. (Table 19.)	All other nonrevenue receipts. (Table 20.)	Receipts from the public.	Transfer receipts.	Total.	Payments for the purchase of investments and supplies. (Table 18.)	Payments which decreased indebtedness. (Table 19.)	All other nongovernmental-cost payments. (Table 20.)	Payments to the public.	Transfer payments.
	Grand total	$1,380,444,844	$145,378,131	$917,673,226	$317,393,487	$832,969,924	$547,474,920	$1,366,605,399	$234,259,360	$815,485,705	$316,860,334	$819,663,632	$546,941,767
	Group I	867,881,100	116,395,880	575,270,488	176,214,732	492,674,960	375,206,140	884,850,020	190,608,214	517,671,866	176,569,940	509,288,672	375,561,348
	Group II	159,491,427	4,193,682	87,341,909	67,955,836	85,637,692	73,853,735	153,380,977	8,907,475	78,100,688	66,372,814	81,110,264	72,270,713
	Group III	184,272,179	14,071,551	125,859,393	44,341,235	124,304,205	59,967,974	164,483,453	19,426,607	100,416,682	44,640,164	104,216,550	60,266,903
	Group IV	97,983,082	6,424,471	77,202,122	14,356,489	79,461,950	18,521,132	91,543,715	7,909,055	69,004,502	14,630,158	72,748,914	18,794,801
	Group V	70,817,056	4,292,547	51,999,314	14,525,195	50,891,117	19,925,939	72,347,234	7,408,009	50,291,967	14,647,258	52,299,232	20,048,002
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
1	New York, N. Y.	$487,302,541	$51,945,806	$412,741,936	$22,614,799	$350,422,605	$136,879,936	$501,913,839	$98,430,651	$380,868,389	$22,614,799	$365,033,903	$136,879,936
2	Chicago, Ill.	193,030,556	49,592,513	75,770,332	67,667,711	61,156,884	131,873,672	192,468,764	60,948,145	63,488,353	67,972,266	60,230,537	132,178,227
3	Philadelphia, Pa.	38,399,767	1,564,350	20,913,781	15,921,636	22,348,031	16,051,736	34,881,154	9,623,706	9,035,812	15,921,636	18,829,418	16,051,736
4	Detroit, Mich.	21,018,066	1,666,819	9,720,924	9,630,323	8,520,808	12,497,258	18,749,168	2,362,978	6,739,963	9,646,227	6,236,006	12,513,162
5	Cleveland, Ohio	47,492,199	5,045,669	17,226,341	25,220,189	11,986,972	35,505,227	45,119,886	6,278,912	13,593,658	25,247,316	9,587,532	35,532,354
6	St. Louis, Mo.	5,913,067	233,974	3,051,972	2,627,121	3,374,673	2,538,394	8,816,267	1,469,511	4,712,013	2,634,743	6,270,251	2,546,016
7	Boston, Mass.	30,591,099	3,972,472	19,784,888	6,833,739	19,962,869	10,628,230	34,188,828	4,742,187	22,612,902	6,833,739	23,560,598	10,628,230
8	Baltimore, Md.	6,188,364	1,122,415	587,054	4,478,895	1,120,764	5,067,600	8,843,664	4,234,926	129,843	4,478,895	3,776,064	5,067,600
9	Pittsburgh, Pa.	9,345,130	1,120,376	3,976,010	4,248,744	2,062,163	7,282,967	10,761,516	2,539,695	3,973,077	4,248,744	3,478,549	7,282,967
10	Los Angeles, Calif.	28,600,311	131,486	11,497,250	16,971,575	11,719,191	16,881,120	29,166,934	577,503	11,617,856	16,971,575	12,285,814	16,881,120
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
11	San Francisco, Calif.	$6,679,357	$121,707	$5,385,306	$1,172,344	$5,563,274	$1,116,083	$7,262,137	$391,952	$5,697,841	$1,172,344	$6,146,054	$1,116,083
12	Buffalo, N. Y.	15,614,601	1,065,037	9,668,416	4,881,148	9,213,968	6,400,633	13,438,784	793,282	7,760,025	4,885,477	7,033,822	6,404,962
13	Milwaukee, Wis.	8,900,511	60,071	5,885,600	2,954,840	6,110,403	2,790,108	9,924,422	522,311	6,438,719	2,963,392	7,125,762	2,798,660
14	Washington, D. C.	4,222,742	4,228	1,536,362	2,682,152	1,591,603	2,631,139	5,571,046	1,101,510	1,787,384	2,682,152	2,939,907	2,631,139
15	Newark, N. J.	42,223,546	1,387,731	31,959,535	8,876,280	29,828,697	12,394,849	40,306,833	2,979,357	28,700,641	8,626,835	28,161,429	12,145,404
16	Cincinnati, Ohio	19,323,793	453,558	5,206,371	13,663,864	4,719,294	14,604,499	18,527,515	1,718,587	3,862,193	12,946,735	4,640,145	13,887,370
17	New Orleans, La.	7,242,733	162,709	2,766,390	4,313,634	2,989,754	4,252,979	5,806,288	168,688	1,603,989	4,033,611	1,833,332	3,972,956
18	Minneapolis, Minn.	17,990,346	546,754	4,004,649	13,438,943	4,531,781	13,458,565	18,817,794	352,164	5,018,580	13,447,050	5,351,122	13,466,672
19	Kansas City, Mo.	10,119,156	95,370	6,179,561	3,844,225	6,060,178	4,058,978	8,272,886	461,064	4,395,266	3,416,556	4,641,577	3,631,309
20	Seattle, Wash.	25,110,765	174,600	12,885,690	12,050,475	13,009,986	12,100,779	23,352,761	237,451	10,994,579	12,120,731	11,181,726	12,171,035
21	Indianapolis, Ind.	2,063,877	121,917	1,864,029	77,931	2,018,754	45,123	2,100,511	181,109	1,841,471	77,931	2,055,388	45,123
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
22	Jersey City, N. J.	$13,465,358	$235,536	$9,825,557	$3,404,265	$8,798,760	$4,666,598	$11,998,377	$1,279,571	$7,306,760	$3,412,046	$7,323,998	$4,674,379
23	Rochester, N. Y.	7,826,078	165,708	7,014,786	645,584	7,129,823	696,255	4,433,526	247,008	3,540,934	645,584	3,737,271	696,255
24	Portland, Oreg.	11,700,583	249,381	4,541,184	6,910,018	4,608,130	7,092,453	13,297,269	815,149	5,483,140	6,998,980	6,115,854	7,181,415
25	Denver, Colo.	18,767,516	617,064	15,737,368	2,413,084	15,862,801	2,904,715	5,505,744	663,640	2,457,214	2,384,890	2,629,223	2,876,521
26	Providence, R. I.	3,957,901	1,081,259	1,595,687	1,280,955	735,467	3,222,434	4,406,435	1,510,508	1,629,055	1,266,872	1,198,084	3,208,351
27	Louisville, Ky.	3,639,059	754,193	611,707	2,273,159	1,162,403	2,476,656	5,070,728	940,155	1,843,615	2,286,958	2,580,273	2,490,455
28	Toledo, Ohio	3,556,310	561,925	1,897,632	1,096,753	791,458	2,764,852	3,880,368	1,249,009	1,534,106	1,097,253	1,115,016	2,765,352
29	St. Paul, Minn.	8,148,411	573,286	7,113,318	461,807	6,908,830	1,239,581	7,805,558	962,273	6,381,478	461,807	6,565,977	1,239,581
30	Columbus, Ohio	7,465,699	1,900,403	3,129,366	2,435,930	2,618,095	4,847,604	6,208,147	2,275,128	1,497,089	2,435,930	1,360,543	4,847,604
31	Oakland, Calif.	1,074,522	766	737,925	335,831	743,308	331,214	1,413,747	----------	1,077,916	335,831	1,082,533	331,214
32	Atlanta, Ga.	902,267	41,890	606,350	254,027	641,730	260,537	1,102,066	125,340	722,699	254,027	841,529	260,537
33	Akron, Ohio	5,446,244	472,506	3,698,201	1,275,537	2,998,447	2,447,797	3,676,531	773,603	1,627,391	1,275,537	1,228,734	2,447,797
34	Omaha, Nebr.	3,668,285	397,147	2,382,421	888,717	2,502,443	1,165,842	3,307,624	595,724	1,805,835	906,065	2,124,434	1,183,190
35	Worcester, Mass.	8,881,865	1,037,563	6,784,268	1,060,034	6,959,472	1,922,393	9,553,715	969,080	7,524,601	1,060,034	7,631,322	1,922,393
36	Birmingham, Ala.	2,399,243	938,460	980,145	480,638	1,789,112	610,131	2,688,226	1,215,103	992,485	480,638	2,078,095	610,131
37	Richmond, Va.	5,062,538	80,299	3,073,127	1,909,112	2,979,341	2,083,197	5,036,030	264,376	2,827,486	1,944,168	2,917,777	2,118,253
38	Syracuse, N. Y.	6,669,137	20,987	6,538,155	109,995	6,555,471	113,666	6,138,053	20,399	6,007,659	109,995	6,024,387	113,666
39	New Haven, Conn.	3,900,274	15,100	1,739,293	2,145,881	1,698,189	2,202,085	3,008,020	118,543	727,210	2,162,267	789,549	2,218,471
40	San Antonio, Tex.	1,887,533	----------	1,861,547	25,986	1,865,421	22,112	1,643,553	38,955	1,578,612	25,986	1,621,441	22,112
41	Dayton, Ohio	929,259	106,878	657,658	164,723	545,507	383,752	1,376,559	277,556	934,280	164,723	992,807	383,752
42	Memphis, Tenn.	2,300,357	27,260	1,453,131	819,966	1,474,749	825,608	2,097,089	84,125	1,116,365	896,599	1,194,848	902,241
43	Bridgeport, Conn.	2,485,090	87,433	2,313,464	84,193	2,353,650	131,440	1,231,745	95,144	1,052,408	84,193	1,100,305	131,440
44	Scranton, Pa.	297,925	33,873	104,289	159,763	140,475	157,450	555,292	28,724	366,390	160,178	397,427	157,865
45	Grand Rapids, Mich.	2,380,100	92,204	986,030	1,301,866	1,020,546	1,359,554	2,741,456	167,298	1,272,292	1,301,866	1,381,902	1,359,554
46	Paterson, N. J.	4,234,617	23,977	2,955,015	1,255,625	2,859,355	1,375,262	3,798,217	105,394	2,384,968	1,307,855	2,370,725	1,427,492
47	Hartford, Conn.	5,763,267	747,176	2,346,922	2,669,169	2,830,460	2,932,807	5,230,578	427,291	2,116,460	2,686,827	2,280,113	2,950,465
48	Dallas, Tex.	2,049,487	522,770	1,405,984	120,733	1,953,831	95,656	796,344	176,288	499,323	120,733	700,688	95,656
49	Youngstown, Ohio	1,843,727	82,363	1,195,300	566,064	1,162,320	681,407	1,716,440	141,110	1,009,266	566,064	1,035,033	681,407
50	Springfield, Mass.	4,204,684	63,534	4,057,651	83,499	4,124,170	80,514	3,385,682	187,787	3,114,396	83,499	3,305,168	80,514
51	Houston, Tex.	2,783,429	644,050	1,655,853	483,526	1,275,181	1,508,248	3,452,401	936,500	2,032,375	483,526	1,944,153	1,508,248
52	Des Moines, Iowa	2,065,897	25,578	1,951,846	88,473	2,035,256	30,641	1,542,917	47,730	1,406,714	88,473	1,512,276	30,641
53	Fall River, Mass.	2,804,364	17,000	2,386,802	400,562	2,338,478	465,886	3,227,009	62,246	2,764,201	400,562	2,761,123	465,886
54	New Bedford, Mass.	5,177,683	199,991	4,746,209	231,483	4,922,779	254,904	5,177,966	326,226	4,663,257	188,483	4,966,062	211,904
55	Nashville, Tenn.	1,881,333	50,900	1,100,657	729,776	1,058,746	822,587	2,157,327	61,463	1,366,088	729,776	1,334,740	822,587
56	Trenton, N. J.	3,981,064	531,900	2,833,641	615,523	2,711,529	1,269,535	3,832,442	497,180	2,718,119	617,143	2,561,287	1,271,155
57	Salt Lake City, Utah.	1,334,181	20,182	1,191,061	122,938	1,235,681	98,500	1,914,856	28,985	1,762,933	122,938	1,816,356	98,500
58	Camden, N. J.	2,181,989	154,812	1,861,593	165,584	1,721,142	460,847	1,915,762	184,138	1,566,040	165,584	1,454,915	460,847
59	Norfolk, Va.	2,440,914	7,603	2,166,935	266,376	1,832,364	608,550	2,084,351	383,310	1,434,665	266,376	1,475,801	608,550
60	Albany, N. Y.	1,969,147	97,637	1,080,699	790,811	1,111,929	857,218	2,066,818	36,068	1,239,939	790,811	1,209,600	857,218
61	Lowell, Mass.	2,662,068	44,372	2,563,173	54,523	2,631,196	30,872	2,825,378	186,376	2,584,485	54,523	2,794,506	30,872
62	Cambridge, Mass.	5,371,801	1,006,955	2,887,962	1,476,884	3,425,057	1,946,744	5,949,569	304,349	4,168,336	1,476,884	4,002,825	1,946,744
63	Reading, Pa.	603,916	27,000	379,049	197,867	244,982	358,934	758,017	136,478	423,672	197,867	399,083	358,934
64	Wilmington, Del.	1,606,939	12,528	73,457	1,520,954	92,388	1,514,551	1,852,816	15,570	311,608	1,525,638	333,581	1,519,235
65	Spokane, Wash.	778,876	198,213	460,840	119,823	576,776	202,100	1,459,628	173,621	1,166,184	119,823	1,257,528	202,100
66	Fort Worth, Tex.	1,721,242	101,889	1,176,135	443,218	1,276,957	444,285	1,163,077	292,092	376,633	494,352	667,658	495,419

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TABLE 17.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL-COST PAYMENTS.					
		Total.	Classified by source.			Classified as—		Total.	Classified by object.			Classified as—	
			Receipts from the sale of investments and supplies. (Table 18.)	Receipts which increased indebtedness. (Table 1	All other nonrevenue receipts. (Table 20.)	Receipts from the public.	Transfer receipts.		Payments for the purchase of investments and supplies. (Table 18.)	Payments which decreased indebtedness. (Table 19.)	All other nongovernmental-cost payments. (Table 20.)	Payments to the public.	Transfer payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
67	Kansas City, Kans.	$1,234,767	$121,523	$481,353	$631,891	$554,599	$689,168	$1,458,796	$69,199	$757,706	$631,891	$778,628	$680,168
68	Lynn, Mass.	3,639,074	851,437	2,311,124	476,513	3,169,194	469,880	4,058,493	781,154	2,809,826	476,513	3,588,613	469,880
69	Yonkers, N. Y.	9,803,257	7,706	9,522,536	273,015	9,548,248	255,009	9,597,712	41,478	9,283,219	273,015	9,342,703	255,009
70	Duluth, Minn.	492,269	53,931	420,616	17,722	449,534	42,735	545,516	56,544	471,250	17,722	502,781	42,735
71	Tacoma, Wash.	2,014,156	405,705	816,511	791,940	569,724	1,444,432	2,223,482	504,159	927,383	791,940	779,050	1,444,432
72	Lawrence, Mass.	2,777,499	46,148	2,685,119	46,232	2,698,345	79,154	2,672,427	33,059	2,593,136	46,232	2,593,273	79,154
73	Elizabeth, N. J.	2,279,636	379,966	1,350,820	548,850	998,725	1,280,911	2,372,058	680,454	1,193,826	497,778	1,142,219	1,229,839
74	Utica, N. Y.	2,212,096	21,784	1,957,383	232,929	1,954,834	257,262	2,284,497	19,500	2,032,068	232,929	2,027,235	257,262
75	Somerville, Mass.	1,760,705	.....	1,756,052	4,653	1,760,705	.....	1,966,100	1,103	1,960,344	4,653	1,966,100	.....
76	Erie, Pa.	1,301,931	4,388	1,033,314	264,229	1,082,669	219,262	563,686	129,328	170,129	264,229	344,424	219,262
77	Waterbury, Conn.	1,672,786	23,000	1,532,282	117,504	1,599,846	72,940	1,114,576	48,974	944,569	121,033	1,038,107	76,469
78	Oklahoma City, Okla.	2,622,016	1,319,350	1,287,204	15,462	1,949,887	672,129	3,060,819	1,803,003	1,242,354	15,462	2,388,690	672,129
79	Schenectady, N. Y.	3,014,399	150,322	2,651,863	212,214	2,506,382	508,017	3,402,294	151,839	3,038,241	212,214	2,894,277	508,017
80	Flint, Mich.	1,924,639	7,330	1,338,464	578,845	1,354,262	570,377	1,404,393	18,126	814,269	571,998	849,863	563,530
81	Fort Wayne, Ind.	597,201	17,058	485,996	94,147	503,880	93,321	696,409	89,518	517,666	89,225	608,010	88,399
82	Evansville, Ind.	243,239	4,950	190,762	47,527	197,225	46,014	281,170	9,032	224,611	47,527	235,156	46,014
83	Savannah, Ga.	519,231	2,444	450,398	66,389	458,320	60,911	693,232	118	626,725	66,389	632,321	60,911
84	St. Joseph, Mo.	166,246	2,536	124,231	39,479	129,468	36,778	260,073	7,906	211,871	40,296	222,478	37,595
85	Jacksonville, Fla.	415,731	20,442	93,510	301,779	95,132	320,599	861,565	386,572	173,214	301,779	540,966	320,599
86	Manchester, N. H.	1,396,357	19,000	1,362,713	14,644	1,370,784	25,573	1,341,508	20,064	1,306,800	14,644	1,315,935	25,573
87	Canton, Ohio.	2,272,933	27,528	1,438,405	807,000	1,380,136	892,797	1,757,620	141,689	805,931	807,000	864,823	892,797
88	Peoria, Ill.	563,843	31,745	510,867	21,231	517,965	45,878	772,375	62,722	690,440	19,213	728,515	43,860
89	Harrisburg, Pa.	913,781	17,504	695,460	200,817	715,117	198,664	447,713	76,990	169,906	200,817	249,049	198,664
90	Knoxville, Tenn.	1,917,468	24,043	1,727,012	166,413	1,766,439	151,029	771,904	26,335	579,156	166,413	620,875	151,029
91	Bayonne, N. J.	3,874,636	12,900	3,268,269	593,467	3,298,364	576,272	2,110,403	3,500	1,363,996	742,907	1,384,691	725,712
92	Wilkes-Barre, Pa.	228,876	.....	223,695	5,181	216,807	12,069	291,021	27,709	258,131	5,181	278,952	12,069
93	Troy, N. Y.	757,001	8,808	705,215	42,978	714,778	42,223	956,819	8,312	905,529	42,978	914,596	42,223
94	Allentown, Pa.	216,144	5,000	178,809	32,335	85,087	131,057	305,630	107,650	165,645	32,335	174,573	131,057
95	El Paso, Tex.	908,597	.....	434,635	473,962	437,408	471,189	1,068,669	108,000	385,922	574,747	496,695	571,974
96	San Diego, Calif.	797,509	.....	717,759	79,750	796,357	1,152	699,458	15,350	604,358	79,750	698,306	1,152
97	Wichita, Kans.	787,097	.....	691,684	95,413	700,182	86,915	775,547	2,000	678,134	95,413	688,632	86,915
98	South Bend, Ind.	424,823	14,999	401,512	8,312	418,084	6,739	327,403	20,367	301,175	5,861	323,115	4,288
99	Sioux City, Iowa.	1,130,680	41,988	1,057,704	30,988	1,075,960	54,720	1,050,784	27,418	992,378	30,988	996,064	54,720
100	Hoboken, N. J.	8,526,615	26,538	7,183,197	1,316,880	7,171,027	1,355,588	7,490,257	39,222	6,093,978	1,357,057	6,094,492	1,395,765
101	Portland, Me.	2,098,891	27,010	1,899,290	172,591	1,976,089	122,802	2,044,399	111,203	1,760,605	172,591	1,921,597	122,802
102	Charleston, S. C.	319,957	12,421	154,254	153,282	171,592	148,365	270,191	21,268	96,968	151,955	123,153	147,038
103	East St. Louis, Ill.	912,755	.....	862,565	50,190	863,299	49,456	664,679	.....	615,140	48,939	615,874	48,205
104	Terre Haute, Ind.	476,654	26,486	370,492	79,676	396,320	80,334	476,581	96,557	300,348	79,676	396,247	80,334
105	Brockton, Mass.	2,262,260	37,496	2,196,543	28,221	2,204,673	57,587	2,328,934	40,229	2,260,484	28,221	2,271,347	57,587
106	Sacramento, Calif.	1,075,306	393,108	322,596	359,602	721,762	353,544	799,489	41,290	398,618	359,572	445,975	353,514
107	Binghamton, N. Y.	661,220	40,807	487,257	133,156	489,619	171,601	679,745	22,377	524,212	133,156	508,144	171,601
108	Tulsa, Okla.	1,910,137	75,604	1,735,817	98,716	1,640,819	269,318	988,336	174,323	715,297	98,716	719,018	269,318
109	Johnstown, Pa.	604,070	.....	400,604	203,466	415,358	188,712	266,711	25,000	38,245	203,466	77,999	188,712
110	Rockford, Ill.	1,170,427	27,015	1,134,180	9,232	1,103,865	66,562	1,112,410	43,610	1,059,568	9,232	1,045,848	66,562
111	Little Rock, Ark.	2,813,387	.....	2,563,006	250,381	2,584,064	229,323	2,810,025	1,400	2,622,546	186,079	2,645,004	165,021
112	Passaic, N. J.	2,301,802	277,377	1,675,027	349,398	1,299,257	1,002,545	1,866,639	391,699	1,191,942	282,998	930,494	936,145
113	Pawtucket, R. I.	1,947,568	625,000	1,118,985	203,583	1,107,429	840,139	1,924,063	232,817	1,487,663	203,583	1,083,924	840,139
114	Saginaw, Mich.	1,182,716	19,310	423,163	740,243	436,890	745,826	1,406,692	41,626	626,548	738,518	662,591	744,101
115	Holyoke, Mass.	2,001,254	16,058	1,887,290	97,906	1,909,061	92,193	1,958,055	18,732	1,841,417	97,906	1,865,862	92,193
116	Altoona, Pa.	756,829	202,294	331,825	222,710	599,156	247,673	940,622	129,068	588,844	222,710	692,949	247,673
117	Mobile, Ala.	650,178	.....	647,317	2,861	648,017	2,161	264,276	.....	261,415	2,861	262,115	2,161
118	Springfield, Ohio.	1,191,347	142,914	755,716	292,717	818,178	373,169	1,322,681	124,413	905,551	292,717	949,512	373,169
119	Springfield, Ill.	682,815	29,045	617,909	35,861	635,668	47,147	776,515	32,420	706,591	37,504	727,725	48,790
120	New Britain, Conn.	481,327	305,932	111,364	64,031	414,104	67,223	605,569	71,383	470,155	64,031	538,346	67,223
121	Covington, Ky.	1,544,290	100	978,755	565,435	988,464	555,826	1,318,396	1,635	676,330	640,431	687,574	630,822
122	Chattanooga, Tenn.	335,541	46,839	219,668	69,034	275,112	60,429	399,678	85,219	244,475	69,984	338,299	61,379
123	Davenport, Iowa.	936,086	50,616	828,467	57,003	890,077	46,009	391,084	57,779	276,302	57,003	345,075	46,009
124	Lansing, Mich.	935,337	12,709	546,060	376,568	564,730	370,607	1,020,732	20,435	517,052	483,245	543,448	477,284
125	Berkeley, Calif.	271,567	410	88,814	182,343	90,518	181,049	301,493	282	118,868	182,343	120,444	181,049
126	Chester, Pa.	683,978	100	536,926	146,952	539,665	144,313	439,582	33,000	259,630	146,952	295,269	144,313
127	Racine, Wis.	786,560	64,771	639,456	82,333	702,217	84,343	985,156	158,671	744,152	82,333	900,813	84,343
128	Lincoln, Nebr.	426,974	3,684	383,542	39,748	410,723	16,251	492,322	7,184	445,390	39,748	476,071	16,251
129	Lancaster, Pa.	22,113	7,000	103	15,010	1,763	20,350	65,587	20,474	30,103	15,010	45,237	20,350
130	Haverhill, Mass.	1,805,985	280,463	1,275,833	249,689	1,449,588	356,397	1,766,156	202,387	1,317,080	246,689	1,412,759	353,397
131	Augusta, Ga.	760,770	23,829	511,235	225,706	550,875	209,895	700,968	148,417	326,845	225,706	491,073	209,895
132	Macon, Ga.	565,743	6,000	411,589	148,154	407,524	158,219	472,140	32,754	291,232	148,154	313,921	158,219
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
133	Atlantic City, N. J.	$1,629,358	$16,000	$1,210,694	$402,664	$1,217,311	$412,047	$1,801,316	$284,000	$1,114,836	$402,480	$1,389,453	$411,863
134	Tampa, Fla.	478,936	154,702	297,863	26,371	173,957	304,979	567,947	192,207	349,369	26,371	262,968	304,979
135	Gary, Ind.	677,790	.....	510,398	167,392	513,346	164,444	740,825	25,000	548,433	167,392	576,381	164,444
136	Topeka, Kans.	248,431	17,580	193,182	37,669	179,971	68,460	497,064	46,646	322,749	37,669	338,604	68,460
137	Malden, Mass.	1,629,621	11,900	1,555,061	62,660	1,579,758	49,863	1,535,645	75,847	1,397,138	62,660	1,485,782	49,863
138	Huntington, W. Va.	94,242	.....	1,513	92,729	5,380	88,862	171,087	49,000	38,358	92,729	82,225	88,862
139	East Orange, N. J.	1,770,563	175,008	1,302,676	292,879	1,155,666	619,897	1,813,174	169,192	1,371,103	272,879	1,213,277	599,897
140	Niagara Falls, N. Y.	863,208	.....	555,375	307,833	580,101	283,107	1,075,220	8,834	646,553	419,833	680,113	395,107
141	Kalamazoo, Mich.	1,012,437	6,402	486,288	519,747	527,775	484,662	1,178,177	35,302	634,356	508,519	704,743	473,434
142	Bay City, Mich.	672,112	20,000	238,173	413,939	243,527	428,585	721,948	836	307,173	413,939	293,363	428,585
143	York, Pa.	65,442	35,763	18,839	10,840	28,539	36,903	312,677	40,029	261,808	10,840	275,774	36,903
144	Roanoke, Va.	324,176	9,000	123,463	191,713	97,017	227,159	373,380	35,000	132,922	205,458	132,476	240,904
145	Jackson, Mich.	1,253,923	60,899	790,569	402,455	864,017	389,906	958,998	41,545	514,998	402,455	569,092	389,906

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TABLE 17.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL-COST PAYMENTS.					
			Classified by source.			Classified as—			Classified by object.			Classified as—	
		Total.	Receipts from the sale of investments and supplies. (Table 18.)	Receipts which increased indebtedness. (Table 19.)	All other nonrevenue receipts. (Table 20.)	Receipts from the public.	Transfer receipts.	Total.	Payments for the purchase of investments and supplies. (Table 18.)	Payments which decreased indebtedness. (Table 19.)	All other nongovernmental-cost payments. (Table 20.)	Payments to the public.	Transfer payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
146	McKeesport, Pa.	$109,521	$15,802	$17,015	$76,704	$20,108	$89,413	$170,167	$28,083	$65,355	$76,729	$80,729	$89,438
147	Quincy, Mass.	2,160,644	48,429	2,066,815	45,400	2,146,685	13,959	2,249,156	34,245	2,169,511	45,400	2,235,197	13,959
148	Newton, Mass.	1,906,285	181,972	1,510,853	213,460	1,591,399	314,886	2,141,982	219,930	1,708,592	213,460	1,827,096	314,886
149	Charlotte, N. C.	480,793	3,091	232,682	245,020	236,495	244,298	515,851	137,101	133,727	245,020	271,553	244,298
150	Elmira, N. Y.	350,356	600	262,516	87,210	269,304	81,052	428,776	5,400	336,166	87,210	347,724	81,052
151	Cedar Rapids, Iowa	129,084	20,000	49,460	59,624	81,942	47,142	192,998	32,500	100,874	59,624	145,856	47,142
152	Pasadena, Calif.	337,408	9,242	70,800	257,366	99,919	237,489	619,757	127,210	235,181	257,366	382,268	237,489
153	New Castle, Pa.	74,256	82	25,957	48,217	30,225	44,031	151,527	82	103,228	48,217	107,496	44,031
154	Fresno, Calif.	149,159	289	2,504	146,366	3,939	145,220	187,904	290	41,248	146,366	42,684	145,220
155	Galveston, Tex.	528,667	147,500	138,173	242,994	140,467	388,200	779,467	167,000	369,473	242,994	391,267	388,200
156	Pueblo, Colo.	1,278,245	26,211	546,971	705,063	575,810	702,435	1,107,329	30,760	371,506	705,063	404,894	702,435
157	Montgomery, Ala.	542,382	155	530,974	11,253	537,382	5,000	515,534	64,009	440,772	10,753	511,034	4,500
158	Woonsocket, R. I.	2,607,795	4,509	2,343,929	259,357	2,367,392	240,403	2,287,038	165,431	1,862,250	259,357	2,046,635	240,403
159	Salem, Mass.	1,473,586	3,032	1,414,020	56,534	1,421,864	51,722	1,571,795	83,849	1,431,412	56,534	1,520,073	51,722
160	Decatur, Ill.	628,068	31,000	531,509	65,559	557,220	70,848	498,250	36,250	396,441	65,559	427,402	70,848
161	Highland Park, Mich.	1,043,628	85,677	861,657	96,294	813,623	230,005	935,242	163,319	677,517	94,406	707,125	228,117
162	Wheeling, W. Va.	449,932	15,225	86,759	347,948	106,204	343,728	484,871	11,600	125,323	347,948	141,143	343,728
163	Chelsea, Mass.	974,276	3,722	922,184	48,370	850,574	123,702	1,135,928	76,526	1,011,032	48,370	1,012,226	123,702
164	Shreveport, La.	318,802	3,282	245,643	69,877	254,644	64,158	389,139	61,828	257,434	69,877	324,981	64,158
165	Butte, Mont.	919,771	18,255	899,156	2,360	880,636	39,135	859,064	22,648	834,056	2,360	819,929	39,135
166	Mount Vernon, N. Y.	1,535,218	8,536	692,535	834,147	682,255	852,963	1,442,101	25,522	582,396	834,183	589,102	852,999
167	Winston-Salem, N. C.	1,227,929	4,223	973,514	250,192	944,404	283,525	979,896	232,198	467,506	250,192	696,371	283,525
168	Lexington, Ky.	938,788	9,830	500,271	428,687	395,221	543,564	1,160,464	206,188	522,825	431,451	614,136	546,328
169	Fitchburg, Mass.	1,780,972	318,829	1,392,168	69,975	1,232,296	488,676	1,690,200	237,932	1,352,293	99,975	1,201,524	488,676
170	Perth Amboy, N. J.	1,538,658	161,450	1,107,963	269,245	802,683	735,975	1,538,354	356,900	962,209	269,215	852,379	735,975
171	Portsmouth, Va.	649,271	.....	412,145	237,126	414,387	234,884	490,516	.....	257,300	233,216	259,542	230,974
172	Pittsfield, Mass.	1,229,581	15,972	1,213,048	561	1,229,581	.....	1,385,741	31,589	1,353,591	561	1,385,741	.....
173	Lima, Ohio.	928,910	81,671	633,823	213,416	519,157	409,753	586,346	149,728	223,202	213,416	176,593	409,753
174	Superior, Wis.	1,098,123	503	626,507	471,113	721,055	377,068	1,032,145	48,503	517,483	466,159	660,031	372,114
175	West Hoboken, N. J.	803,323	9,614	766,058	27,651	734,622	68,701	889,446	114,900	746,895	27,651	820,745	68,701
176	Springfield, Mo.	42,744	36	24,264	18,444	24,333	18,411	83,809	3,267	62,098	18,444	65,398	18,411
177	Everett, Mass.	1,023,443	590	1,011,062	14,791	1,016,985	9,458	1,097,852	33,590	1,049,471	14,791	1,088,394	9,458
178	Dubuque, Iowa.	74,919	16,600	36,279	22,040	58,337	16,582	178,226	15,000	141,186	22,040	161,644	16,582
179	Hamilton, Ohio.	510,789	88,789	169,995	252,005	180,243	330,546	495,826	75,937	167,884	252,005	165,280	330,546
180	Stockton, Calif.	143,577	.....	42,784	100,793	76,785	66,792	151,682	.....	50,889	100,793	84,890	66,792
181	San Jose, Calif.	116,077	.....	27,292	88,785	27,801	88,276	184,272	26,500	68,683	89,089	95,692	88,580
182	Kenosha, Wis.	1,126,398	9,388	663,204	453,806	685,193	441,205	1,185,729	30,435	701,488	453,806	744,524	441,205
183	Charleston, W. Va.	119,910	.....	111,312	8,598	116,921	2,989	209,172	104,000	96,574	8,598	206,183	2,989
184	Jamestown, N. Y.	840,423	2,409	446,256	391,758	462,606	377,817	902,985	6,785	523,286	372,914	544,012	358,973
185	Joliet, Ill.	378,374	6,300	351,141	20,933	356,340	22,034	520,237	20,000	479,304	20,933	498,203	22,034
186	Waco, Tex.	959,744	225,000	497,912	236,832	740,144	219,600	715,510	75,000	369,366	271,144	461,598	253,912
187	Taunton, Mass.	1,734,324	111,000	1,412,623	210,701	1,529,513	204,811	1,581,077	118,721	1,251,655	210,701	1,376,266	204,811
188	Madison, Wis.	1,632,872	152,900	906,802	573,170	808,981	823,891	1,609,303	239,138	799,833	570,332	788,250	821,053
189	Columbia, S. C.	499,111	1,651	484,000	13,460	491,321	7,790	430,423	8,319	408,644	13,460	422,633	7,790
190	Brookline, Mass.	1,720,704	150	1,717,008	3,546	1,719,693	1,011	1,931,437	359	1,927,532	3,546	1,930,426	1,011
191	Lorain, Ohio.	1,259,589	18,791	880,535	360,260	867,351	392,238	962,297	44,987	557,050	360,260	570,059	392,238
192	Auburn, N. Y.	568,939	12,832	165,443	390,664	160,800	408,139	737,191	7,441	335,194	394,556	325,160	412,031
193	Quincy, Ill.	126,743	838	21,783	104,122	23,025	103,718	286,818	28,919	154,729	103,170	184,052	102,766
194	Williamsport, Pa.	113,474	.....	83,082	30,392	83,100	30,374	100,977	15,000	55,585	30,392	70,603	30,374
195	Aurora, Ill.	76,618	2,147	68,307	6,164	68,086	8,532	150,624	8,829	135,631	6,164	142,092	8,532
196	Council Bluffs, Iowa.	207,965	7,468	190,952	9,545	202,952	5,013	299,050	17,598	271,907	9,545	294,037	5,013
197	New Rochelle, N. Y.	1,547,320	35,359	1,476,159	35,802	1,446,017	101,303	1,625,260	50,398	1,539,060	35,802	1,523,957	101,303
198	Waterloo, Iowa.	306,646	2,512	278,025	26,109	280,968	25,678	266,030	40,846	199,075	26,109	240,352	25,678
199	Battle Creek, Mich.	969,711	106	510,477	459,128	514,624	455,087	689,717	106	230,483	459,128	234,630	455,087
200	Austin, Tex.	333,039	10,000	266,680	56,359	290,055	42,984	273,004	10,000	205,662	57,342	229,037	43,967
201	Poughkeepsie, N. Y.	262,661	493	240,740	21,428	252,850	9,811	299,765	8,774	269,563	21,428	289,954	9,811
202	Stamford, Conn.	1,878,014	20,158	1,788,869	68,987	1,812,430	65,584	1,759,474	84,965	1,605,522	68,987	1,693,890	65,584
203	East Chicago, Ind.	345,927	1,500	332,723	11,704	335,826	10,101	398,469	11,000	375,765	11,704	388,368	10,101
204	Amsterdam, N. Y.	865,655	.....	672,698	192,957	673,466	192,189	760,935	21,247	546,731	192,957	568,746	192,189
205	Oshkosh, Wis.	281,005	6,097	263,980	10,928	271,281	9,724	411,785	5,130	395,727	10,928	402,061	9,724
206	Danville, Ill.	79,991	.....	71,163	8,828	71,194	8,797	128,555	.....	119,727	8,828	119,758	8,797
207	Easton, Pa.	248,568	.....	208,804	39,764	211,568	37,000	233,064	30,200	163,100	39,764	196,064	37,000
208	Orange, N. J.	4,115,693	1,032,848	2,650,660	432,185	1,579,605	2,536,088	4,046,259	1,079,358	2,534,716	432,185	1,510,171	2,536,088
209	Wilmington, N. C.	679,359	25,318	621,733	32,308	625,341	54,018	512,749	5,720	474,721	32,308	458,731	54,018
210	Ogden, Utah.	523,592	24,268	452,453	46,871	446,714	76,878	327,920	22,105	263,711	42,104	255,809	72,111
211	Norristown, Pa.	39,943	719	18,500	20,724	19,442	20,501	70,419	1,695	48,000	20,724	49,918	20,501
212	Watertown, N. Y.	276,717	24,468	239,192	13,057	246,375	30,342	273,543	29,904	230,582	13,057	243,201	30,342
213	Waltham, Mass.	484,434	76,274	359,530	48,630	431,434	53,000	609,790	68,479	492,681	48,630	556,790	53,000
214	La Crosse, Wis.	338,822	14,816	241,064	82,942	245,813	93,009	388,373	80,623	224,808	82,942	295,364	93,009
215	Green Bay, Wis.	322,993	3,593	317,244	2,156	321,062	1,931	370,137	12,694	355,287	2,156	368,206	1,931
216	Muskogee, Okla.	1,217,865	396,892	796,608	24,365	621,032	596,833	1,012,941	598,701	389,875	24,365	416,108	596,833
217	Lynchburg, Va.	659,638	25,769	521,799	112,070	537,678	121,960	588,836	108,905	367,861	112,070	466,876	121,960
218	Joplin, Mo.	164,521	67,000	71,599	25,922	140,718	23,803	134,526	2,000	106,604	25,922	110,723	23,803
219	Newport, R. I.	702,773	42,441	530,358	129,974	573,606	129,167	786,461	7,892	648,595	129,974	657,294	129,167
220	Colorado Springs, Colo	153,358	22,493	77,661	53,204	100,832	52,526	213,125	31,472	128,509	53,144	160,659	52,466
221	Zanesville, Ohio.	134,237	26,382	77,891	29,964	68,695	65,542	359,035	162,517	166,554	29,964	293,493	65,542
222	Newport, Ky.	343,674	310	123,582	219,782	125,442	218,232	354,784	210	107,250	247,324	109,010	245,774
223	Everett, Wash.	270,830	.....	221,789	49,041	169,765	101,065	435,365	52,248	334,076	49,041	334,300	101,065
224	Newark, Ohio.	211,727	27,071	108,465	76,191	91,889	119,838	304,710	39,522	188,997	76,191	184,872	119,838
225	Bellingham, Wash.	340,755	1,399	335,156	4,200	337,217	3,538	340,793	19,345	317,248	4,200	337,255	3,538
226	Jackson, Miss.	331,181	.....	301,162	30,019	304,274	26,907	248,783	.....	222,179	26,604	225,291	23,492
227	Boise, Idaho.	193,000	11,412	148,781	32,807	160,533	32,467	183,688	16,166	134,715	32,807	151,221	32,467

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TABLE 18.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL-COST PAYMENTS FOR THEIR PURCHASE: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From the sale of investments.						For the purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From the sale of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For the purchase of supplies.[4]
	Grand total	$145,378,131	$85,427,861	$4,003,329	$53,669,857	$708,272	$1,568,812	$234,259,360	$136,110,114	$10,491,426	$84,217,564	$1,398,239	$2,132,017
	Group I	116,395,880	63,693,459	1,958,119	50,079,152	164,684	500,466	190,608,214	103,616,524	6,699,253	79,078,081	780,400	433,956
	Group II	4,193,682	2,354,747	460,084	882,253	207,869	288,729	8,907,475	5,750,948	882,265	1,534,139	113,882	626,241
	Group III	14,071,551	10,711,492	867,699	1,737,945	220,506	533,909	19,426,607	15,285,770	1,349,090	1,859,008	267,942	664,797
	Group IV	6,424,471	5,203,162	376,683	655,650	64,363	124,613	7,909,055	6,086,146	849,747	657,865	130,792	184,505
	Group V	4,292,547	3,465,001	340,744	314,857	50,850	121,095	7,408,009	5,370,726	621,071	1,088,471	105,223	222,518
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
1	New York, N. Y	$51,945,806	$51,315,933	$438,000	$27,189	$164,684	.....	$98,430,651	$80,099,815	$1,720,000	$15,861,836	$749,000	.....
2	Chicago, Ill	49,592,513	711,900	131,218	48,727,769	.....	$21,626	60,948,145	272,500	550,376	60,110,786	.....	$14,483
3	Philadelphia, Pa	1,564,350	430,600	951,150	182,600	.....	.....	9,023,706	5,184,572	3,804,509	34,625	.....	.....
4	Detroit, Mich	1,666,819	1,432,458	3,500	65,538	.....	165,323	2,332,978	2,291,488	14,527	25,000	.....	31,963
5	Cleveland, Ohio	5,045,669	4,846,321	85,707	296	.....	113,345	6,278,912	6,077,261	74,329	.....	13,000	114,322
6	St. Louis, Mo	233,974	.....	94,394	.....	.....	139,580	1,439,511	1,271,893	48,396	3,770	.....	145,452
7	Boston, Mass	3,972,472	3,682,980	237,950	.....	.....	51,542	4,742,187	3,611,963	400,021	664,561	14,100	51,542
8	Baltimore, Md	1,122,415	84,157	3,700	1,028,667	.....	5,891	4,234,926	2,186,562	6,000	2,005,000	4,300	33,064
9	Pittsburgh, Pa	1,120,376	1,066,110	12,000	42,266	.....	.....	2,539,695	2,300,470	81,095	115,000	.....	43,130
10	Los Angeles, Calif	131,486	123,000	500	4,827	.....	3,159	577,503	320,000	.....	257,503	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
11	San Francisco, Calif	$121,707	.....	.....	.....	.....	$121,707	$391,952	.....	$25,000	$245,244	.....	$121,708
12	Buffalo, N. Y	1,065,037	$508,179	$19,468	$526,970	.....	10,420	793,282	$400,391	36,840	328,279	$14,860	12,912
13	Milwaukee, Wis	60,071	.....	31,500	.....	.....	28,571	522,311	.....	124,713	307,400	.....	90,198
14	Washington, D. C	4,228	.....	.....	4,228	.....	.....	1,101,510	835,000	1,700	.....	.....	264,810
15	Newark, N. J	1,387,731	925,573	232,158	230,000	.....	.....	2,979,357	2,334,551	274,041	370,765	.....	.....
16	Cincinnati, Ohio	453,558	349,851	11,124	2,215	$89,674	694	1,718,587	1,546,021	116,847	50,000	.....	5,719
17	New Orleans, La	162,709	94,468	41,480	.....	26,761	.....	168,688	.....	118,425	50,263	.....	.....
18	Minneapolis, Minn	546,754	461,676	40,699	.....	13,500	30,879	352,164	275,844	46,006	.....	217	30,097
19	Kansas City, Mo	95,370	15,000	41,408	.....	.....	38,962	461,064	359,141	62,296	.....	.....	39,627
20	Seattle, Wash	174,600	.....	.....	118,228	.....	56,372	237,451	.....	.....	182,188	.....	55,263
21	Indianapolis, Ind	121,917	.....	42,247	612	77,934	1,124	181,109	.....	76,397	.....	98,805	5,907
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
22	Jersey City, N. J	$235,536	$222,786	$12,750	.....	.....	.....	$1,279,571	$1,189,385	$90,186	.....	.....	.....
23	Rochester, N. Y	165,708	134,700	.....	.....	.....	$31,008	247,008	171,000	.....	$10,000	$35,000	$31,008
24	Portland, Oreg	249,381	169,811	42,471	$22,524	.....	14,575	815,149	564,850	104,542	109,553	.....	36,204
25	Denver, Colo	617,064	47,000	400,995	3,444	.....	165,625	663,640	25,008	430,875	21,450	418	185,889
26	Providence, R. I	1,081,259	1,011,463	15,520	5,400	$47,000	1,876	1,510,508	1,457,896	.....	.....	50,000	2,612
27	Louisville, Ky	754,193	224,772	.....	529,421	.....	.....	940,155	439,000	.....	501,155	.....	.....
28	Toledo, Ohio	561,925	530,616	1,260	.....	1,000	29,049	1,249,009	1,175,870	39,825	844	4,847	27,623
29	St. Paul, Minn	573,286	489,947	83,149	.....	.....	190	962,273	870,613	91,660	.....	.....	.....
30	Columbus, Ohio	1,900,403	1,781,898	28,500	.....	83,852	6,153	2,275,128	2,187,800	53,547	.....	33,781	.....
31	Oakland, Calif	766	.....	.....	.....	.....	766	.....	.....	.....	.....	.....	.....
32	Atlanta, Ga	41,890	30,000	.....	.....	.....	11,890	125,340	100,000	.....	.....	200	25,140
33	Akron, Ohio	472,506	439,500	33,006	.....	.....	.....	773,603	732,000	40,116	.....	.....	1,487
34	Omaha, Nebr	397,147	129,266	.....	166,048	55,398	46,435	595,724	275,087	17,500	205,592	53,087	44,458
35	Worcester, Mass	1,037,563	988,839	2,374	46,350	.....	.....	969,080	843,466	113,171	1,319	11,124	.....
36	Birmingham, Ala	938,460	5,200	115	933,145	.....	.....	1,215,103	288,000	2,000	918,251	.....	6,852
37	Richmond, Va	80,299	49,000	30,500	799	.....	.....	264,376	210,335	46,000	.....	8,041	.....
38	Syracuse, N. Y	20,987	.....	20,987	.....	.....	.....	20,399	.....	16,086	3,500	.....	813
39	New Haven, Conn	15,100	.....	15,100	.....	.....	.....	118,543	64,266	54,124	.....	153	.....
40	San Antonio, Tex	.....	.....	.....	.....	.....	.....	38,955	38,955	.....	.....	.....	.....
41	Dayton, Ohio	106,878	51,415	4,050	.....	.....	51,413	277,556	214,848	13,300	.....	.....	49,408
42	Memphis, Tenn	27,260	14,000	.....	.....	.....	13,260	84,125	47,000	.....	.....	.....	37,125
43	Bridgeport, Conn	87,433	59,900	5,213	22,320	.....	.....	95,144	92,144	3,000	.....	.....	.....
44	Scranton, Pa	33,873	31,000	2,873	.....	.....	.....	28,724	10,000	15,735	2,989	.....	.....
45	Grand Rapids, Mich	92,204	72,376	.....	1,847	14,200	3,781	167,298	133,676	.....	436	26,834	6,352
46	Paterson, N. J	23,977	15,050	8,500	.....	.....	427	105,394	104,967	.....	.....	.....	427
47	Hartford, Conn	747,176	734,250	12,233	250	.....	443	427,291	400,233	18,646	8,200	212	.....
48	Dallas, Tex	522,770	446,750	.....	.....	.....	76,020	176,288	105,000	.....	.....	.....	71,288
49	Youngstown, Ohio	82,363	33,249	49,114	.....	.....	.....	141,110	51,018	50,092	40,000	.....	.....
50	Springfield, Mass	63,534	20,000	15,228	.....	.....	28,306	187,787	109,138	19,879	.....	.....	58,770
51	Houston, Tex	644,050	644,000	.....	50	.....	.....	936,500	936,500	.....	.....	.....	.....
52	Des Moines, Iowa	25,578	.....	.....	.....	.....	25,578	47,730	.....	19,228	.....	.....	28,502
53	Fall River, Mass	17,000	17,000	.....	.....	.....	.....	62,246	55,000	.....	.....	7,246	.....
54	New Bedford, Mass	199,991	166,991	33,000	.....	.....	.....	326,226	280,843	33,000	.....	12,383	.....
55	Nashville, Tenn	50,900	50,900	.....	.....	.....	.....	61,463	61,463	.....	.....	.....	.....
56	Trenton, N. J	531,900	517,800	14,100	.....	.....	.....	497,180	471,680	25,500	.....	.....	.....
57	Salt Lake City, Utah	20,182	.....	.....	645	10,556	8,981	28,985	.....	15,000	4,170	834	8,981
58	Camden, N. J	154,812	147,350	.....	465	.....	6,997	184,138	172,000	.....	5,141	.....	6,997
59	Norfolk, Va	7,603	2,000	5,161	442	.....	.....	383,310	367,869	9,076	3,877	500	1,988
60	Albany, N. Y	97,637	80,679	16,225	.....	.....	733	36,068	33,000	2,845	.....	.....	223
61	Lowell, Mass	44,372	44,372	.....	.....	.....	.....	186,370	176,897	248	.....	9,225	.....
62	Cambridge, Mass	1,006,955	985,100	3,017	1,728	8,500	8,610	304,349	282,604	1,109	.....	14,057	6,579
63	Reading, Pa	27,000	27,000	.....	.....	.....	.....	136,478	128,978	7,500	.....	.....	.....
64	Wilmington, Del	12,528	.....	12,258	.....	.....	270	15,570	.....	15,300	.....	.....	270
65	Spokane, Wash	198,213	196,790	.....	.....	.....	1,423	173,621	135,986	.....	11,934	.....	25,701
66	Fort Worth, Tex	101,889	98,722	.....	3,067	.....	100	292,092	281,395	.....	10,597	.....	100

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 18.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL-COST PAYMENTS FOR THEIR PURCHASE: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From the sale of investments.						For the purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal use	From the sale of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses	For the purchase of supplies.[4]
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
67	Kansas City, Kans.	$121,523	$111,960		$3,000	$902	$5,661	$69,199	$34,850			$3,206	$31,143
68	Lynn, Mass.	851,437	824,000	$2,642	2,000	11,300	11,495	781,154	730,751	$4,175	$6,572	20,250	19,406
69	Yonkers, N. Y.	7,706	4,000	3,625			81	41,478	10,000	31,397			81
70	Duluth, Minn.	53,931	35,000	17,150	657		1,124	56,544		55,907			637
71	Tacoma, Wash.	405,705	382,061	3,110	19,472		1,062	504,159	442,559		61,600		
72	Lawrence, Mass.	46,148	37,670			8,478		33,059	13,000	59		20,000	
73	Elizabeth, N. J.	379,966	379,966					680,454	661,854	12,600	6,000		
74	Utica, N. Y.	21,784	7,466	14,318				19,500		19,500			
75	Somerville, Mass.							1,103		1,103			
76	Erie, Pa.	4,388		3,000			1,388	129,328	127,940				1,388
77	Waterbury, Conn.	23,000	6,000	17,000				48,974	20,955	28,019			
78	Oklahoma City, Okla.	1,319,350	1,319,350					1,803,003	1,792,495	10,508			
79	Schenectady, N. Y.	150,322	89,179	11,000	50,000		143	151,839	30,836	22,000	99,003		
80	Flint, Mich.	7,330				2,659	4,671	18,126			11,777	1,678	4,671
81	Fort Wayne, Ind.	17,058		16,748			310	89,518		24,429	64,779		310
82	Evansville, Ind.	4,950		4,000			950	9,032			5,882	2,200	950
83	Savannah, Ga.	2,444			1,683		761	118					118
84	St. Joseph, Mo.	2,536		2,536				7,906		7,906			
85	Jacksonville, Fla.	20,442	20,000				442	386,572	205,000	43,350	120,830		17,392
86	Manchester, N. H.	19,000	12,000			7,000		20,064		64		20,000	
87	Canton, Ohio	27,528	16,900	10,000			628	144,689	124,007	20,054			628
88	Peoria, Ill.	31,745		31,245	500			62,722	15,000	47,222	500		
89	Harrisburg, Pa.	17,504	4,600	250	12,300		354	76,990	65,000	11,990			
90	Knoxville, Tenn.	24,043					24,043	26,335					26,335
91	Bayonne, N. J.	12,900	12,900					3,500		3,500			
92	Wilkes-Barre, Pa.							27,709	15,209	12,500			
93	Troy, N. Y.	8,808	2,750	1,058	5,000			8,312			8,312		
94	Allentown, Pa.	5,000	5,000					107,650	107,650				
95	El Paso, Tex.							108,000	108,000				
96	San Diego, Calif.							15,350		15,250		100	
97	Wichita, Kans.							2,000		2,000			
98	South Bend, Ind.	14,999		14,264			735	20,367		19,817			550
99	Sioux City, Iowa.	41,988	21,040	2,250			18,698	27,418	8,375				19,043
100	Hoboken, N. J.	26,538	26,454				84	39,222	29,138	10,000			84
101	Portland, Me.	27,010			27,010			111,203	27,010	40,350	43,493	350	
102	Charleston, S. C.	12,421		500	11,921			21,268	5,000	16,268			
103	East St. Louis, Ill.												
104	Terre Haute, Ind.	26,486		15,800	10,686			96,557		96,557			
105	Brockton, Mass.	37,496	35,825				1,671	40,229	35,758			2,800	1,671
106	Sacramento, Calif.	393,108		740	392,368			41,299		2,341	38,958		
107	Binghamton, N. Y.	40,807	27,525	13,020			262	22,377	992	20,846			539
108	Tulsa, Okla.	75,604	75,604					174,323	153,513	20,810			
109	Johnstown, Pa.							25,000	25,000				
110	Rockford, Ill.	27,015		26,515	500			43,610		40,600	3,010		
111	Little Rock, Ark.							1,400			1,400		
112	Passaic, N. J.	277,377	265,377	12,000				391,699	379,199	12,500			
113	Pawtucket, R. I.	625,000	609,000	16,000				232,817	189,274	28,000	15,543		
114	Saginaw, Mich.	19,310	5,000	6,310		8,000		41,626	15,361	9,665	5,000	11,600	
115	Holyoke, Mass.	16,058	12,250				3,808	18,732	14,500			150	4,082
116	Altoona, Pa.	202,294	192,294			10,000		129,068	118,068			11,000	
117	Mobile, Ala.												
118	Springfield, Ohio.	142,914	31,157	90,757	21,000			124,413	46,009	78,404			
119	Springfield, Ill.	29,045		1,745	16,362	10,424	514	32,420		3,500	15,378	13,028	514
120	New Britain, Conn.	305,932	305,432		500			71,383	63,386	2,512	500	4,985	
121	Covington, Ky.	100			100			1,635					1,635
122	Chattanooga, Tenn.	46,839	46,839					85,219	85,219				
123	Davenport, Iowa.	50,616		30,000			20,616	57,779		43,532			14,247
124	Lansing, Mich.	12,709			6,820	4,600	1,289	20,435			2,202	14,413	3,820
125	Berkeley, Calif.	410					410	282					282
126	Chester, Pa.	100		100				33,000	30,000	3,000			
127	Racine, Wis.	64,771		2,000	43,988	1,000	17,783	158,671		19,257	121,700	5,000	12,714
128	Lincoln, Nebr.	3,684					3,684	7,184			3,500		3,684
129	Lancaster, Pa.	7,000		7,000				20,474	13,474	7,000			
130	Haverhill, Mass.	280,463	276,063		4,000		400	202,387	195,274	1,255	5,426	32	400
131	Augusta, Ga.	23,829			22,283		1,546	148,417	130,490		16,500		1,427
132	Macon, Ga.	6,000	2,500		3,500			32,754	16,000				16,754
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
133	Atlantic City, N. J.	$16,000	$13,000	$3,000				$284,000	$266,000	$18,000			
134	Tampa, Fla.	154,702	140,000		$14,702			192,207	190,000		$2,207		
135	Gary, Ind.							25,000	25,000				
136	Topeka, Kans.	17,580	10,092	7,488				46,646	18,477	11,658	16,511		
137	Malden, Mass.	11,900	1,500	10,000	400			75,847	47,653	19,018	3,000	$6,176	
138	Huntington, W. Va.							40,000	40,000				
139	East Orange, N. J.	175,008	172,466	2,300			$242	169,192	161,900	7,050			$242
140	Niagara Falls, N. Y.							8,834		8,834			
141	Kalamazoo, Mich.	6,402	5,600				802	35,302			31,500	3,000	802
142	Bay City, Mich.	20,000	20,000					836	836				
143	York, Pa.	35,763	21,000	14,763				40,029	21,000	19,029			
144	Roanoke, Va.	9,000	9,000					35,000	35,000				
145	Jackson, Mich.	60,899	15,000	39,370			6,529	41,545		35,016			6,529

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[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 18.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL-COST PAYMENTS FOR THEIR PURCHASE: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From the sale of investments.						For the purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From the sale of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For the purchase of supplies.[4]
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
146	McKeesport, Pa.	$15,802	$14,000		$1,802			$28,083	$24,751		$3,332		
147	Quincy, Mass.	48,429		$32,609		$15,600	$220	34,245		$23,000		$11,025	$220
148	Newton, Mass.	181,972	181,972					219,930	169,829	30	2,000		48,071
149	Charlotte, N. C.	3,091			1,325		1,766	137,104			127,807		9,297
150	Elmira, N. Y.	600		600				5,400		1,800		3,600	
151	Cedar Rapids, Iowa	20,000	20,000					32,500	30,832	1,668			
152	Pasadena, Calif.	9,242		2,242	7,000			127,210		4,999	120,826		1,385
153	New Castle, Pa.	82					82	82					82
154	Fresno, Calif.	289					289	290					290
155	Galveston, Tex.	147,500	147,500					167,000	167,000				
156	Pueblo, Colo.	26,211	21,000		5,211			30,760	21,000	840	8,920		
157	Montgomery, Ala.	155			155			64,009			63,083		926
158	Woonsocket, R. I.	4,509	4,000				509	165,431	164,922				509
159	Salem, Mass.	3,032		744			2,288	83,849		78,575		2,986	2,288
160	Decatur, Ill.	31,000	18,028				12,972	36,250	17,079	7,098			12,073
161	Highland Park, Mich.	85,677	84,980	225			472	163,319	144,450		1,000		17,869
162	Wheeling, W. Va.	15,225			15,225			11,600		11,600			
163	Chelsea, Mass.	3,722			3,500		222	76,526	75,820	429	55		222
164	Shreveport, La.	3,282		3,282				61,828		36,828	25,000		
165	Butte, Mont.	18,255		18,255				22,648		20,880			1,768
166	Mount Vernon, N. Y.	8,536		3,000			5,536	25,522	10,000	10,000			5,522
167	Winston-Salem, N. C.	4,223			4,000		223	262,198	40,393		220,000		1,805
168	Lexington, Ky.	9,830	9,752				78	206,188	172,270	18,840	15,000		78
169	Fitchburg, Mass.	318,829	298,200	13,903		6,400	326	267,932	247,172	9,296		11,138	326
170	Perth Amboy, N. J.	161,450	161,450					356,900	356,900				
171	Portsmouth, Va.												
172	Pittsfield, Mass.	15,972					15,972	31,589					31,589
173	Lima, Ohio	81,671	80,171	1,500				149,728	149,728				
174	Superior, Wis.	503					503	48,503		23,000	25,000		503
175	West Hoboken, N. J.	9,614	9,614					114,900	110,900	4,000			
176	Springfield, Mo.	36					36	3,267		1,000		2,267	
177	Everett, Mass.	590					590	33,590	30,000			3,000	590
178	Dubuque, Iowa	16,600		11,600	5,000			15,000		10,000	5,000		
179	Hamilton, Ohio	88,789	87,236	1,553				75,937	72,937	3,000			
180	Stockton, Calif.												
181	San Jose, Calif.							26,500		1,500	25,000		
182	Kenosha, Wis.	9,388		8,226			1,162	30,435		12,331	15,000		3,104
183	Charleston, W. Va.							104,000	104,000				
184	Jamestown, N. Y.	2,409					2,409	6,785		5,000			1,785
185	Joliet, Ill.	6,300		6,300				20,000		18,000	2,000		
186	Waco, Tex.	225,000	225,000					75,000	75,000				
187	Taunton, Mass.	111,000	108,500	500	2,000			118,721	112,442	498	2,906	2,875	
188	Madison, Wis.	152,900	150,500	2,400				239,138	162,035	10,554	59,000	4,820	2,729
189	Columbia, S. C.	1,651					1,651	8,319		1,500			6,819
190	Brookline, Mass.	150		150				359		271		88	
191	Lorain, Ohio	18,794	11,858				6,936	44,987	32,772	838			11,377
192	Auburn, N. Y.	12,832	6,246	6,586				7,441		7,441			
193	Quincy, Ill.	838			838			28,919		6,331	22,588		
194	Williamsport, Pa.							15,000		10,000	5,000		
195	Aurora, Ill.	2,147		1,800			347	8,829		8,269	560		
196	Council Bluffs, Iowa	7,468					7,468	17,598		10,080			7,518
197	New Rochelle, N. Y.	35,359		28,338			7,021	50,398		42,310		1,225	6,863
198	Waterloo, Iowa	2,512		2,512				40,846	14,746	2,500	23,600		
199	Battle Creek, Mich.	106					106	106					106
200	Austin, Tex.	10,000			10,000			10,000			10,000		
201	Poughkeepsie, N. Y.	493					493	8,774	4,711	3,336			727
202	Stamford, Conn.	20,158		20,000			158	84,965	58,380	26,427			158
203	East Chicago, Ind.	1,500	1,500					11,000	11,000				
204	Amsterdam, N. Y.							21,247	18,000	3,247			
205	Oshkosh, Wis.	6,097		2,100			3,997	5,130		1,415			3,715
206	Danville, Ill.												
207	Easton, Pa.							30,200	30,200				
208	Orange, N. J.	1,032,848	855,319		177,529			1,079,358	889,499	5,300	184,559		
209	Wilmington, N. C.	25,318	23,000				2,318	5,720	3,500				2,220
210	Ogden, Utah	24,268			19,533		4,735	22,105			14,970	2,400	4,735
211	Norristown, Pa.	719					719	1,695		976			719
212	Watertown, N. Y.	24,468		24,468				29,904		29,904			
213	Waltham, Mass.	76,274	57,624			18,650		68,479	43,981			24,498	
214	La Crosse, Wis.	14,816	10,125	538	207		3,946	80,623	71,300	5,000	1,210		3,113
215	Green Bay, Wis.	3,593		1,000			2,593	12,694		9,206			3,488
216	Muskogee, Okla.	396,892	396,754		138			598,701	598,701				
217	Lynchburg, Va.	25,769	769		25,000			108,905	78,905		30,000		
218	Joplin, Mo.	67,000		67,000				2,000		2,000			
219	Newport, R. I.	42,441	36,755		5,686			7,892		2,892	5,000		
220	Colorado Springs, Colo.	22,493					22,493	31,472		2,397		11,751	17,324
221	Zanesville, Ohio	26,382	21,990	2,392		2,000		162,517	158,100	2,917		1,500	
222	Newport, Ky.	310			100		210	210					210
223	Everett, Wash.							52,248	49,105	3,143			
224	Newark, Ohio	27,071	13,500		6,071	7,500		39,522	24,000		2,648	12,874	
225	Bellingham, Wash.	1,399				700	699	19,345	18,500				845
226	Jackson, Miss.												
227	Boise, Idaho	11,412			9,435		1,977	16,166			14,189		1,977

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 19.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	NONREVENUE RECEIPTS.											
		Total.	Classified by character of obligation.									Classified as—	
			Bonds, notes, warrants, and judgments.	Trust liabilities.					Liabilities as agent for other civil divisions.			Received from public.	Received from funds of city.[1]
				Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.		
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.					
	Grand total	$917,673,226	$791,419,114	$24,312,268	$289,744	$149,117	$23,659,880	$213,527	$101,941,844	$65,521,975	$36,419,869	$779,673,974	$137,999,252
	Group I	575,270,488	519,990,910	9,256,896	21,969	8,572	9,044,121	182,144	46,112,772	31,598,554	14,514,218	457,612,917	117,657,571
	Group II	87,341,909	58,862,941	8,149,182	.....	13	8,140,007	9,162	20,329,786	14,011,625	6,318,161	82,977,529	4,364,380
	Group III	125,859,393	104,461,213	3,081,013	103,352	65,793	2,891,601	20,267	18,314,137	11,973,641	6,340,496	115,566,013	10,293,380
	Group IV	77,202,122	65,783,901	2,382,957	88,642	42,221	2,250,722	1,372	9,035,264	4,278,510	4,756,754	74,975,037	2,227,085
	Group V	51,999,314	42,407,119	1,442,310	75,781	32,518	1,333,429	582	8,149,885	3,659,645	4,490,240	48,542,478	3,456,836
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
1	New York, N. Y.	$412,741,936	$398,156,315	$5,622,656	.....	.....	$5,442,363	$180,293	$8,962,965	$8,962,965	.....	$340,991,714	$71,750,222
2	Chicago, Ill.	75,770,332	62,925,791	284,208	.....	.....	284,208	.....	12,560,330	9,003,087	$3,557,243	40,199,461	35,570,871
3	Philadelphia, Pa.	20,913,781	19,241,398	213,761	.....	$67	213,694	.....	1,458,622	1,458,622	.....	20,897,781	16,000
4	Detroit, Mich.	9,720,924	5,466,115	735,494	.....	.....	735,471	23	3,519,315	2,954,237	565,078	7,954,661	1,766,263
5	Cleveland, Ohio	17,226,341	12,173,967	253,354	$6,609	435	246,310	.....	4,799,020	1,122,128	3,676,892	11,461,666	5,764,675
6	St. Louis, Mo.	3,051,972	365,799	421,080	.....	.....	420,770	310	2,265,093	2,265,093	.....	3,051,972	.....
7	Boston, Mass.	19,784,888	14,721,078	183,494	15,360	8,070	160,064	.....	4,880,316	4,880,316	.....	19,784,888	.....
8	Baltimore, Md.	587,054	584,000	23,054	.....	.....	21,536	1,518	.....	.....	.....	25,554	561,500
9	Pittsburgh, Pa.	3,976,010	3,974,041	1,874	.....	.....	1,874	.....	95	95	.....	1,782,970	2,193,040
10	Los Angeles, Calif.	11,497,250	2,312,403	1,517,831	.....	.....	1,517,831	.....	7,667,016	952,011	6,715,005	11,462,250	35,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
11	San Francisco, Calif.	$5,385,306	$2,652,192	$1,773,484	.....	.....	$1,773,484	.....	$959,630	$959,630	.....	$5,312,006	$73,300
12	Buffalo, N. Y.	9,668,416	7,453,714	884,159	.....	.....	883,455	$704	1,330,543	835,301	$495,242	9,014,746	653,670
13	Milwaukee, Wis.	5,885,600	2,535,171	876,093	.....	.....	875,737	356	2,474,336	1,970,001	504,335	5,885,600	.....
14	Washington, D. C.	1,536,362	.....	1,165,528	.....	.....	1,165,528	.....	370,834	[2] 370,834	.....	1,536,362	.....
15	Newark, N. J.	31,959,535	25,645,710	155,565	.....	.....	155,259	306	6,158,260	4,526,189	1,632,071	29,626,157	2,333,378
16	Cincinnati, Ohio	5,206,371	2,933,083	171,704	.....	.....	164,479	7,225	2,101,584	716,859	1,384,725	4,210,350	996,021
17	New Orleans, La.	2,766,390	2,682,514	83,876	.....	$13	83,863	.....	.....	.....	.....	2,766,390	.....
18	Minneapolis, Minn.	4,004,649	1,848,256	190,582	.....	.....	190,108	474	1,965,811	1,374,699	591,112	4,004,281	368
19	Kansas City, Mo.	6,179,561	3,421,981	1,589,126	.....	.....	1,589,126	.....	1,168,454	804,094	364,360	5,875,561	304,000
20	Seattle, Wash.	12,885,690	8,516,327	569,029	.....	.....	569,029	.....	3,800,334	2,454,018	1,346,316	12,882,047	3,643
21	Indianapolis, Ind.	1,864,029	1,173,993	690,036	.....	.....	689,939	97	.....	.....	.....	1,864,029	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
22	Jersey City, N. J.	$9,825,557	$4,265,510	$31,762	.....	.....	$31,762	.....	$5,528,285	$3,435,139	$2,093,146	$8,688,812	$1,136,745
23	Rochester, N. Y.	7,014,786	6,517,756	481,094	$12,506	$6,247	462,268	$73	15,936	15,936	.....	7,014,786	.....
24	Portland, Oreg.	4,541,184	2,793,165	526,254	.....	.....	526,254	.....	1,221,765	[3] 974,713	247,052	4,416,834	124,350
25	Denver, Colo.	15,737,368	14,555,667	143,463	.....	1,500	141,963	.....	1,038,238	1,038,238	.....	15,434,583	302,785
26	Providence, R. I.	1,595,687	1,000,778	33,247	6,454	11,643	15,150	.....	561,662	561,662	.....	657,693	937,994
27	Louisville, Ky.	611,707	588,094	23,613	.....	.....	23,613	.....	.....	.....	.....	611,707	.....
28	Toledo, Ohio	1,897,632	1,884,140	13,492	1,850	624	11,018	.....	.....	.....	.....	720,382	1,177,250
29	St. Paul, Minn.	7,113,318	7,105,791	547	.....	.....	547	.....	6,980	6,980	.....	6,504,316	609,002
30	Columbus, Ohio	3,129,366	3,065,083	64,283	.....	.....	45,251	19,032	.....	.....	.....	1,001,566	2,127,800
31	Oakland, Calif.	737,925	406,378	331,547	.....	.....	331,547	.....	.....	.....	.....	737,925	.....
32	Atlanta, Ga.	606,350	605,514	836	200	10	626	.....	.....	.....	.....	606,350	.....
33	Akron, Ohio	3,698,201	3,657,638	40,563	.....	.....	40,563	.....	.....	.....	.....	2,941,201	757,000
34	Omaha, Nebr.	2,382,421	2,303,700	78,200	.....	.....	78,200	.....	521	.....	521	2,235,082	147,339
35	Worcester, Mass.	6,784,268	6,015,820	58,244	11,124	8,285	38,835	.....	710,204	500,838	209,366	6,583,768	200,500
36	Birmingham, Ala.	980,145	967,868	12,277	.....	.....	12,277	.....	.....	.....	.....	780,145	200,000
37	Richmond, Va.	3,073,127	3,040,130	26,238	8,041	.....	18,197	.....	6,759	6,759	.....	2,936,773	136,354
38	Syracuse, N. Y.	6,538,155	5,355,195	187,902	.....	.....	187,747	155	995,058	217,041	778,017	6,525,343	12,812
39	New Haven, Conn.	1,739,293	1,277,588	190	100	90	.....	.....	461,515	290,835	170,680	1,679,293	60,000
40	San Antonio, Tex.	1,861,547	1,860,642	905	.....	.....	905	.....	.....	.....	.....	1,861,547	.....
41	Dayton, Ohio	657,658	620,466	37,192	.....	.....	37,192	.....	.....	.....	.....	445,348	212,310
42	Memphis, Tenn.	1,453,131	1,445,020	8,111	.....	.....	8,111	.....	.....	.....	.....	1,453,131	.....
43	Bridgeport, Conn.	2,313,464	2,006,900	.....	.....	.....	.....	.....	306,564	271,564	35,000	2,313,464	.....
44	Scranton, Pa.	104,289	104,289	.....	.....	.....	.....	.....	.....	.....	.....	104,289	.....
45	Grand Rapids, Mich.	986,030	57,160	43,877	26,423	8,856	8,598	.....	884,993	448,184	436,809	986,030	.....
46	Paterson, N. J.	2,955,015	2,063,426	12,184	.....	.....	12,184	.....	879,405	428,915	450,490	2,850,048	104,967
47	Hartford, Conn.	2,346,922	2,010,599	16,467	200	267	16,000	.....	319,856	319,856	.....	2,346,922	.....
48	Dallas, Tex.	1,405,984	1,403,304	2,680	.....	.....	2,680	.....	.....	.....	.....	1,405,984	.....
49	Youngstown, Ohio	1,195,300	1,195,300	.....	.....	.....	.....	.....	.....	.....	.....	1,130,090	65,210
50	Springfield, Mass.	4,057,651	3,397,227	.....	.....	.....	.....	.....	660,424	471,287	189,137	4,052,772	4,879
51	Houston, Tex.	1,655,853	1,639,507	16,346	.....	.....	16,346	.....	.....	.....	.....	772,853	883,000
52	Des Moines, Iowa	1,951,846	1,423,204	528,642	.....	9	527,790	843	.....	.....	.....	1,937,618	14,228
53	Fall River, Mass.	2,386,802	1,907,855	12,848	7,225	5,623	.....	.....	466,099	315,964	150,135	2,331,802	55,000
54	New Bedford, Mass.	4,746,209	4,177,096	62,334	12,383	10,160	39,791	.....	506,779	346,281	160,498	4,736,209	10,000
55	Nashville, Tenn.	1,100,657	1,100,657	.....	.....	.....	.....	.....	.....	.....	.....	1,049,157	51,500
56	Trenton, N. J.	2,833,641	1,672,594	28,213	.....	.....	28,213	.....	1,132,834	684,187	448,647	2,695,141	138,500
57	Salt Lake City, Utah	1,191,061	1,133,384	57,677	1,930	2,011	53,736	.....	.....	.....	.....	1,191,061	.....
58	Camden, N. J.	1,861,593	1,180,074	721	.....	.....	721	.....	680,798	320,905	359,893	1,689,593	172,000
59	Norfolk, Va.	2,166,935	1,552,046	11,818	250	13	11,506	49	603,071	603,071	.....	1,816,166	350,769
60	Albany, N. Y.	1,080,699	525,884	52,938	.....	.....	52,938	.....	501,877	151,951	349,926	1,047,699	33,000
61	Lowell, Mass.	2,563,173	2,177,968	14,881	9,225	5,656	.....	.....	370,324	260,762	109,562	2,563,173	.....
62	Cambridge, Mass.	2,887,962	2,424,620	10,355	5,441	4,799	.....	115	452,987	301,370	151,617	2,785,062	102,900
63	Reading, Pa.	379,049	371,000	8,049	.....	.....	8,049	.....	.....	.....	.....	244,549	134,500
64	Wilmington, Del.	73,457	73,332	125	.....	.....	125	.....	.....	.....	.....	73,457	.....
65	Spokane, Wash.	460,840	363,725	95,912	.....	.....	95,912	.....	1,203	1,203	.....	460,154	686
66	Fort Worth, Tex.	1,176,135	1,171,149	4,986	.....	.....	4,986	.....	.....	.....	.....	1,146,135	30,000

[1] Sinking funds, public trust funds for municipal uses, and investment funds.

[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

NONGOVERNMENTAL-COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
$815,485,705	$690,968,511	$23,017,681	$280,092	$22,737,589	$101,499,513	$66,143,349	$35,356,164	$715,862,450	$99,623,255	$102,187,521	$63,811,524	$38,375,997	
517,671,866	463,425,658	8,154,403	13,033	8,141,370	46,091,805	32,047,922	14,043,883	432,813,333	84,858,533	57,598,622	24,799,584	32,799,038	
78,100,688	49,880,667	8,013,847	65,706	7,948,141	20,206,174	14,138,122	6,068,052	75,560,216	2,540,472	9,241,221	7,417,313	1,823,908	
100,416,682	79,096,556	3,234,227	116,609	3,117,618	18,085,899	11,954,131	6,131,768	93,739,448	6,677,234	25,442,711	21,826,565	3,616,146	
69,004,502	57,742,614	2,250,581	51,239	2,199,342	9,011,307	4,334,239	4,677,068	66,181,078	2,823,424	8,197,620	8,793,959	[3] 596,339	
50,291,967	40,823,016	1,364,623	33,505	1,331,118	8,104,328	3,668,935	4,435,393	47,568,375	2,723,592	1,707,347	974,103	733,244	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.													
$380,868,389	$366,896,375	$5,009,049	.....	$5,009,049	$8,962,965	$8,962,965	.....	$337,287,049	$43,581,340	$31,873,547	$3,704,665	$28,168,882	1
63,488,353	50,857,205	330,169	.....	330,169	12,300,979	9,003,087	$3,297,892	34,030,487	29,457,866	12,281,979	6,168,974	6,113,005	2
9,935,812	8,338,243	115,896	$8	115,888	1,481,673	1,481,673	.....	9,372,712	563,100	10,977,969	11,525,069	[3] 547,100	3
6,739,963	2,467,788	743,494	.....	743,494	3,528,681	2,963,603	565,078	5,319,505	1,420,458	2,980,961	2,635,156	345,805	4
13,593,658	8,491,280	231,734	4,955	226,779	4,870,644	1,233,937	3,636,707	8,864,499	4,729,159	3,632,683	2,597,167	1,035,516	5
4,712,013	2,054,057	392,863	.....	392,863	2,265,093	2,265,093	.....	4,712,013	.....	[3] 1,660,041	[3] 1,660,041	.....	6
22,612,902	17,598,959	133,627	8,070	125,557	4,880,316	4,880,316	.....	18,691,972	3,920,930	[3] 2,828,014	1,092,916	[3] 3,920,930	7
129,843	114,100	15,743	.....	15,743	.....	.....	.....	45,843	84,000	457,211	[3] 20,289	477,500	8
3,973,077	3,973,077	.....	.....	.....	.....	.....	.....	2,994,397	978,680	2,933	[3] 1,211,427	1,214,360	9
11,617,856	2,634,574	1,181,828	.....	1,181,828	7,801,454	1,257,248	6,544,206	11,494,856	123,000	[3] 120,606	[3] 32,606	[3] 88,000	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.													
$5,697,841	$2,659,972	$1,774,660	.....	$1,774,660	$1,263,209	$1,263,209	.....	$5,697,841	.....	[3] $312,535	[3] $385,835	$73,300	11
7,760,025	5,695,082	704,466	.....	704,466	1,360,477	852,551	$507,926	6,769,876	$990,149	1,908,391	2,244,870	[3] 336,479	12
6,438,719	3,151,014	827,390	.....	827,390	2,460,315	1,928,614	531,701	6,422,469	16,250	[3] 553,119	[3] 536,869	[3] 16,250	13
1,787,384	224,630	1,191,920	.....	1,191,920	[4] 370,834	[4] 370,834	.....	1,787,384	.....	[3] 251,022	[3] 251,022	.....	14
28,700,641	22,387,180	155,201	.....	155,201	6,158,260	4,526,189	1,632,071	27,457,401	1,243,240	3,258,894	2,168,756	1,090,138	15
3,862,193	1,701,836	287,412	$65,706	221,706	1,872,945	600,510	1,272,435	3,822,262	39,931	1,344,178	388,088	956,090	16
1,603,989	1,525,481	78,508	.....	78,508	.....	.....	.....	1,592,789	11,200	1,162,401	1,173,601	[3] 11,200	17
5,018,580	2,894,908	196,799	.....	196,799	1,926,873	1,388,791	538,082	4,895,630	122,950	[3] 1,013,931	[3] 891,349	[3] 122,582	18
4,395,266	1,841,190	1,571,264	.....	1,571,264	982,812	732,279	250,533	4,395,266	.....	1,784,295	1,480,295	304,000	19
10,994,579	6,626,768	557,362	.....	557,362	3,810,449	2,475,145	1,335,304	10,877,827	116,752	1,891,111	2,004,220	[3] 113,109	20
1,841,471	1,172,606	668,865	.....	668,865	.....	.....	.....	1,841,471	.....	22,558	22,558	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.													
$7,306,760	$1,764,209	$13,336	.....	$13,336	$5,529,215	$3,436,069	$2,093,146	$7,083,974	$222,786	$2,518,797	$1,604,838	$913,959	22
3,540,934	2,967,725	557,433	$6,247	551,186	15,776	15,776	.....	3,432,234	108,700	3,473,852	3,582,552	[3] 108,700	23
5,483,140	3,745,218	543,861	.....	543,861	1,194,061	[5] 974,838	219,223	5,314,358	168,782	[3] 941,956	[3] 897,524	[3] 44,432	24
2,457,214	1,294,239	139,370	1,500	137,870	1,023,605	1,023,605	.....	2,229,170	228,044	13,280,154	13,205,413	74,741	25
1,629,055	1,040,756	26,423	10,282	16,141	561,876	561,876	.....	597,072	1,031,983	[3] 33,368	60,621	[3] 93,989	26
1,843,615	1,819,516	24,099	.....	24,099	.....	.....	.....	1,601,615	242,000	[3] 1,231,908	[3] 989,908	[3] 242,000	27
1,534,106	1,517,289	16,817	.....	16,817	.....	.....	.....	1,003,721	530,385	363,526	[3] 283,339	646,865	28
6,381,478	6,372,455	1,343	.....	1,343	7,680	7,680	.....	6,058,206	323,272	731,840	446,110	285,730	29
1,497,089	1,383,472	113,617	.....	113,617	.....	.....	.....	1,138,389	358,700	1,632,277	[3] 136,823	1,769,100	30
1,077,916	753,917	323,999	.....	323,999	.....	.....	.....	1,077,916	.....	[3] 339,991	[3] 339,991	.....	31
722,699	721,929	770	10	760	.....	.....	.....	692,699	30,000	[3] 116,349	[3] 86,349	[3] 30,000	32
1,627,391	1,577,560	49,831	.....	49,831	.....	.....	.....	1,155,932	471,459	2,070,810	1,785,269	285,541	33
1,805,835	1,729,155	76,170	.....	76,170	510	.....	510	1,663,869	141,966	576,586	571,213	5,373	34
7,524,601	6,750,122	64,275	8,285	55,990	710,204	500,838	209,366	6,842,401	682,200	[3] 740,333	[3] 258,633	[3] 481,700	35
992,485	931,462	61,023	.....	61,023	.....	.....	.....	987,285	5,200	[3] 12,340	[3] 207,140	194,800	36
2,827,486	2,810,000	10,670	.....	10,670	6,816	6,816	.....	2,778,486	49,000	245,641	158,287	87,354	37
6,007,659	4,846,843	188,322	.....	188,322	972,494	217,041	755,453	5,988,225	19,434	530,496	537,118	[3] 6,622	38
727,210	265,658	37	37	.....	461,515	290,835	170,680	725,210	2,000	1,012,083	954,083	58,000	39
1,578,612	1,578,010	602	.....	602	.....	.....	.....	1,578,612	.....	282,935	282,935	.....	40
934,280	891,570	42,710	.....	42,710	.....	.....	.....	878,815	55,465	[3] 276,622	[3] 433,467	156,845	41
1,116,365	1,103,813	12,552	.....	12,552	.....	.....	.....	1,102,365	14,000	336,766	350,766	[3] 14,000	42
1,052,408	745,844	.....	.....	.....	306,564	271,564	35,000	992,508	59,900	1,261,056	1,320,956	[3] 59,900	43
366,390	366,390	.....	.....	.....	.....	.....	.....	366,390	.....	[3] 262,101	[3] 262,101	.....	44
1,272,292	378,576	14,961	4,717	10,244	878,755	441,946	436,809	1,202,616	69,676	[3] 286,262	[3] 216,586	[3] 69,676	45
2,384,968	1,494,933	10,630	.....	10,630	879,405	428,915	450,490	2,363,468	21,500	570,047	486,580	83,467	46
2,116,460	1,780,453	16,151	151	16,000	319,856	319,856	.....	1,839,210	277,250	230,462	507,712	[3] 277,250	47
499,323	495,507	3,816	.....	3,816	.....	.....	.....	499,323	.....	906,661	906,661	.....	48
1,009,266	1,009,266	.....	.....	.....	.....	.....	.....	931,169	78,097	186,034	198,921	[3] 12,887	49
3,114,396	2,453,972	.....	.....	.....	660,424	471,287	189,137	3,098,168	16,228	943,255	954,604	[3] 11,349	50
2,032,375	2,018,537	13,838	.....	13,838	.....	.....	.....	1,868,375	164,000	[3] 376,522	[3] 1,095,522	719,000	51
1,406,714	873,756	532,958	38	532,920	.....	.....	.....	1,406,714	.....	545,132	530,904	14,228	52
2,764,201	2,292,500	5,602	5,602	.....	466,099	315,964	150,135	2,747,201	17,000	[3] 377,399	[3] 415,399	38,000	53
4,663,257	4,100,125	56,353	8,371	47,982	506,779	346,281	160,498	4,644,257	19,000	82,952	91,952	[3] 9,000	54
1,366,088	1,366,088	.....	.....	.....	.....	.....	.....	1,315,188	50,900	[3] 265,431	[3] 266,031	600	55
2,718,119	1,556,769	28,516	.....	28,516	1,132,834	684,187	448,647	2,188,119	530,000	115,522	507,022	[3] 391,500	56
1,762,933	1,647,611	115,322	66,506	48,816	.....	.....	.....	1,762,933	.....	[3] 571,872	[3] 571,872	.....	57
1,566,040	884,948	294	.....	294	680,798	320,905	359,893	1,441,190	124,850	295,553	248,403	47,150	58
1,434,665	819,835	11,759	5	11,754	603,071	603,071	.....	1,432,665	2,000	732,270	383,501	348,769	59
1,239,939	844,720	52,171	.....	52,171	343,048	151,446	191,602	1,195,785	44,154	[3] 159,240	[3] 148,086	[3] 11,154	60
2,584,485	2,214,101	60	60	.....	370,324	260,762	109,562	2,584,113	372	[3] 21,312	[3] 20,940	[3] 372	61
4,168,336	3,710,090	5,259	4,798	461	452,987	301,370	151,617	3,792,219	376,117	[3] 1,280,374	[3] 1,007,157	[3] 273,217	62
423,672	415,500	8,172	.....	8,172	.....	.....	.....	396,672	27,000	[3] 44,623	[3] 152,123	107,500	63
311,608	311,408	200	.....	200	.....	.....	.....	302,608	9,000	[3] 238,151	[3] 229,151	[3] 9,000	64
1,166,184	1,077,133	87,848	.....	87,848	1,203	1,203	.....	1,061,370	104,814	[3] 705,344	[3] 601,216	[3] 104,128	65
376,633	373,576	3,057	.....	3,057	.....	.....	.....	376,633	.....	799,502	769,502	30,000	66

[3] Excess of payments over receipts.
[4] With United States.
[5] $878 with United States.
[6] $986 with United States.

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TABLE 19.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL.

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	NONREVENUE RECEIPTS.											
			Classified by character of obligation.									Classified as—	
				Trust liabilities.					Liabilities as agent for other civil divisions.				
		Total.	Bonds, notes, warrants, and judgments.	Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.	Received from public.	Received from funds of city.[1]
					To create trusts.	Forrent and interest.	To create trusts.	Forrent and interest.					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
67	Kansas City, Kans.	$481,353	$463,839	$17,514	.....	.....	$16,941	$573	.....	.....	.....	$446,503	$34,850
68	Lynn, Mass.	2,311,124	1,901,500	31,145	$19,715	$11,430	.....	.....	$378,479	$223,193	$155,286	2,311,124	.....
69	Yonkers, N. Y.	9,522,536	9,024,261	248	.....	.....	248	.....	498,027	187,190	310,837	9,492,995	29,541
70	Duluth, Minn.	420,616	403,254	17,362	.....	.....	17,362	.....	.....	.....	.....	420,616	.....
71	Tacoma, Wash.	816,511	709,078	102,566	.....	.....	102,566	.....	4,867	4,867	.....	456,128	360,383
72	Lawrence, Mass.	2,685,119	2,284,633	17,945	11,245	6,700	.....	.....	382,541	240,858	141,683	2,685,119	.....
73	Elizabeth, N. J.	1,350,820	772,530	.....	.....	.....	.....	.....	578,290	288,553	289,737	890,874	459,946
74	Utica, N. Y.	1,957,383	1,390,393	3,386	.....	.....	3,386	.....	563,604	70,091	493,513	1,946,383	11,000
75	Somerville, Mass.	1,756,052	1,484,000	3,703	.....	.....	3,703	.....	268,349	178,848	89,501	1,756,052	.....
76	Erie, Pa.	1,033,314	1,023,987	5,367	.....	.....	5,367	.....	3,960	.....	3,960	905,374	127,940
77	Waterbury, Conn.	1,532,282	1,196,634	188	.....	.....	188	.....	335,460	256,389	79,071	1,532,282	.....
78	Oklahoma City, Okla.	1,287,204	784,136	503,068	.....	.....	503,068	.....	.....	.....	.....	1,195,075	92,129
79	Schenectady, N. Y.	2,651,863	2,248,662	16,495	.....	.....	16,495	.....	386,706	113,783	272,923	2,500,024	151,839
80	Flint, Mich.	1,338,464	855,235	26,311	1,750	301	24,260	.....	456,918	148,678	308,840	1,338,464	.....
81	Fort Wayne, Ind.	485,996	115,096	370,900	.....	.....	370,900	.....	.....	.....	.....	485,996	.....
82	Evansville, Ind.	190,762	100,036	90,726	2,750	1,113	86,863	.....	.....	.....	.....	190,762	.....
83	Savannah, Ga.	450,398	444,845	5,553	4,675	878	.....	.....	.....	.....	.....	450,398	.....
84	St. Joseph, Mo.	124,231	8,883	37,173	.....	.....	37,173	.....	78,175	4,425	73,750	124,231	.....
85	Jacksonville, Fla.	93,510	77,288	16,222	.....	.....	16,222	.....	.....	.....	.....	74,160	19,350
86	Manchester, N. H.	1,362,713	1,026,718	32,165	20,015	12,150	.....	.....	303,830	151,456	152,374	1,362,713	.....
87	Canton, Ohio.	1,438,405	1,438,139	266	.....	.....	266	.....	.....	.....	.....	1,359,344	79,061
88	Peoria, Ill.	510,867	510,867	.....	.....	.....	.....	.....	.....	.....	.....	508,867	2,000
89	Harrisburg, Pa.	695,460	695,460	.....	.....	.....	.....	.....	.....	.....	.....	695,460	.....
90	Knoxville, Tenn.	1,727,012	1,727,012	.....	.....	.....	.....	.....	.....	.....	.....	1,727,012	.....
91	Bayonne, N. J.	3,268,269	2,619,287	.....	.....	.....	.....	.....	648,982	262,446	386,536	3,268,269	.....
92	Wilkes-Barre, Pa.	223,695	223,695	.....	.....	.....	.....	.....	.....	.....	.....	214,695	9,000
93	Troy, N. Y.	705,215	673,272	28,312	.....	.....	28,312	.....	3,631	3,631	.....	705,215	.....
94	Allentown, Pa.	178,809	173,000	5,809	.....	.....	5,809	.....	.....	.....	.....	80,809	98,000
95	El Paso, Tex.	434,635	396,816	37,819	.....	.....	37,819	.....	.....	.....	.....	434,635	.....
96	San Diego, Calif.	717,759	559,141	158,581	.....	.....	158,569	12	37	37	.....	717,759	.....
97	Wichita, Kans.	691,684	691,684	.....	.....	.....	.....	.....	.....	.....	.....	691,684	.....
98	South Bend, Ind.	401,512	262,912	138,600	.....	.....	138,600	.....	.....	.....	.....	401,512	.....
99	Sioux City, Iowa.	1,057,704	1,057,704	.....	.....	.....	.....	.....	.....	.....	.....	1,049,329	8,375
100	Hoboken, N. J.	7,183,197	6,479,588	5,113	300	163	4,650	.....	698,496	286,596	411,900	7,164,643	18,554
101	Portland, Me.	1,899,290	1,329,350	11,755	350	576	10,829	.....	558,185	454,345	103,840	1,883,690	15,600
102	Charleston, S. C.	154,254	154,254	.....	.....	.....	.....	.....	.....	.....	.....	154,254	.....
103	East St. Louis, Ill.	862,565	564,582	175	.....	.....	175	.....	297,808	80,021	217,787	862,565	.....
104	Terre Haute, Ind.	370,492	338,155	32,337	.....	.....	32,337	.....	.....	.....	.....	369,878	614
105	Brockton, Mass.	2,196,543	1,961,067	3,494	2,800	677	17	.....	231,982	147,336	84,646	2,192,543	4,000
106	Sacramento, Calif.	322,596	319,019	3,577	.....	.....	3,577	.....	.....	.....	.....	322,596	.....
107	Binghamton, N. Y.	487,257	310,616	4,775	.....	.....	4,775	.....	171,866	52,928	118,938	481,590	5,667
108	Tulsa, Okla.	1,735,817	1,407,062	323,951	.....	.....	323,951	.....	4,804	.....	4,804	1,637,619	98,198
109	Johnstown, Pa.	400,604	400,439	.....	.....	.....	.....	.....	165	165	.....	400,604	.....
110	Rockford, Ill.	1,134,180	1,134,180	.....	.....	.....	.....	.....	.....	.....	.....	1,100,780	33,400
111	Little Rock, Ark.	2,563,006	2,562,956	50	.....	.....	50	.....	.....	.....	.....	2,563,006	.....
112	Passaic, N. J.	1,675,027	1,214,165	.....	.....	.....	.....	.....	460,862	250,319	210,543	1,292,328	382,699
113	Pawtucket, R. I.	1,118,985	1,012,393	6,079	3,032	2,904	143	.....	100,513	100,513	.....	1,083,985	35,000
114	Saginaw, Mich.	423,163	50,794	4,796	2,812	1,300	684	.....	367,573	117,272	250,301	423,163	.....
115	Holyoke, Mass.	1,887,290	1,633,223	192	150	42	.....	.....	253,875	184,903	68,972	1,887,290	.....
116	Altoona, Pa.	331,825	327,962	3,863	.....	.....	3,109	754	.....	.....	.....	305,425	26,400
117	Mobile, Ala.	647,317	647,232	85	.....	.....	85	.....	.....	.....	.....	647,317	.....
118	Springfield, Ohio.	755,716	741,578	14,138	.....	.....	14,138	.....	.....	.....	.....	709,707	46,009
119	Springfield, Ill.	617,909	608,458	8,414	2,000	1,642	4,772	.....	1,037	1,037	.....	613,509	4,400
120	New Britain, Conn.	111,364	18,755	6,441	4,985	1,456	.....	.....	86,168	86,168	.....	111,364	.....
121	Covington, Ky.	978,755	978,755	.....	.....	.....	.....	.....	.....	.....	.....	978,755	.....
122	Chattanooga, Tenn.	219,668	218,929	739	.....	.....	706	33	.....	.....	.....	219,668	.....
123	Davenport, Iowa.	828,467	668,774	157,137	.....	.....	157,137	.....	2,556	.....	2,556	828,467	.....
124	Lansing, Mich.	546,060	204,449	10,663	9,813	525	325	.....	330,948	129,858	201,090	546,060	.....
125	Berkeley, Calif.	88,814	70,255	18,559	.....	.....	18,559	.....	.....	.....	.....	88,814	.....
126	Chester, Pa.	536,926	536,926	.....	.....	.....	.....	.....	.....	.....	.....	536,926	.....
127	Racine, Wis.	639,456	181,426	95,960	2,250	252	93,458	.....	362,070	117,107	244,963	637,456	2,000
128	Lincoln, Nebr.	383,542	382,943	599	.....	.....	599	.....	.....	.....	.....	383,542	.....
129	Lancaster, Pa.	103	.....	103	.....	.....	103	.....	.....	.....	.....	103	.....
130	Haverhill, Mass.	1,275,833	1,061,221	112	.....	112	.....	.....	214,500	136,097	78,403	1,220,703	55,130
131	Augusta, Ga.	511,235	511,235	.....	.....	.....	.....	.....	.....	.....	.....	511,235	.....
132	Macon, Ga.	411,589	409,163	2,426	.....	.....	2,426	.....	.....	.....	.....	395,589	16,000
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
133	Atlantic City, N. J.	$1,210,694	$545,923	.....	.....	.....	.....	.....	$664,771	$269,688	$395,083	$1,210,694	.....
134	Tampa, Fla.	297,863	226,247	$71,616	.....	.....	$71,616	.....	.....	.....	.....	157,863	$140,000
135	Gary, Ind.	510,398	162,000	348,398	.....	.....	348,398	.....	.....	.....	.....	510,398	.....
136	Topeka, Kans.	193,182	192,450	732	.....	.....	732	.....	.....	.....	.....	175,551	17,631
137	Malden, Mass.	1,555,061	1,385,887	11,450	$6,172	$5,278	.....	.....	157,724	105,869	51,855	1,555,061	.....
138	Huntington, W. Va.	1,513	1,513	.....	.....	.....	.....	.....	.....	.....	.....	1,513	.....
139	East Orange, N. J.	1,302,676	849,258	454	.....	.....	453	$1	452,964	215,661	237,303	1,140,776	161,900
140	Niagara Falls, N. Y.	555,375	186,379	19,479	.....	.....	19,253	226	349,517	87,872	261,645	555,375	.....
141	Kalamazoo, Mich.	486,288	167,128	5,919	2,878	772	2,269	.....	313,241	131,279	181,962	486,288	.....
142	Bay City, Mich.	238,173	35,500	.....	.....	.....	.....	.....	202,673	65,562	137,111	238,173	.....
143	York, Pa.	18,839	18,839	.....	.....	.....	.....	.....	.....	.....	.....	18,839	.....
144	Roanoke, Va.	123,463	115,277	.....	.....	.....	.....	.....	8,186	8,186	.....	88,463	35,000
145	Jackson, Mich.	790,569	548,769	5,951	1,800	243	3,908	.....	235,849	103,384	132,465	790,569	.....

[1] Sinking funds, public trust funds for municipal uses, and investment funds.

[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

NONGOVERNMENTAL-COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
Total.	Classified by character of obligation.							Classified as—		Total.	From public.[2]	From funds of city.[1]	City number.
	Bonds, notes, warrants, and judgments.	Trust liabilities.			Liabilities as agent for other civil divisions.			Paid to public.	Paid to funds of city.[1]				
		Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.													
$757,706	$746,711	$10,995	.....	$10,995	.....	.....	.....	$738,062	$19,644	[3] $276,353	[3] $291,559	$15,206	67
2,800,826	2,399,952	22,395	$22,395	.....	$378,479	$223,193	$155,286	2,800,826	.....	[3] 489,702	[3] 489,702	.....	68
9,283,219	8,785,192	.....	.....	.....	498,027	187,190	310,837	9,275,660	7,559	239,317	217,335	21,982	69
471,250	453,800	17,450	.....	17,450	.....	.....	.....	431,250	40,000	[3] 50,634	[3] 10,634	[3] 40,000	70
927,383	818,022	102,404	.....	102,404	6,957	6,957	.....	631,240	296,143	[3] 110,872	[3] 175,112	64,240	71
2,593,136	2,204,170	6,425	6,423	2	382,541	240,858	141,683	2,555,466	37,670	91,983	129,653	[3] 37,670	72
1,193,826	615,536	.....	.....	.....	578,290	288,553	289,737	914,374	279,452	156,994	[3] 23,500	180,494	73
2,032,068	1,465,188	3,276	.....	3,276	563,604	70,091	493,513	2,010,284	21,784	[3] 74,685	[3] 63,901	[3] 10,784	74
1,960,344	1,686,986	5,009	.....	5,009	268,349	178,848	89,501	1,960,344	.....	[3] 204,292	[3] 204,292	.....	75
170,129	165,765	4,364	.....	4,364	.....	.....	.....	170,129	.....	863,185	735,245	127,940	76
944,569	609,094	15	.....	15	335,460	256,389	79,071	935,569	9,000	587,713	596,713	[3] 9,000	77
1,242,354	780,879	461,475	.....	461,475	.....	.....	.....	662,354	580,000	44,850	532,721	[3] 487,871	78
3,038,241	2,634,502	17,037	.....	17,037	386,702	113,779	272,923	2,888,062	150,179	[3] 386,378	[3] 388,038	1,660	79
814,269	369,576	12,860	221	12,639	431,833	200,984	230,849	814,269	.....	524,195	524,195	.....	80
517,666	100,401	417,265	.....	417,265	.....	.....	.....	517,666	.....	[3] 31,670	[3] 31,670	.....	81
224,611	114,101	110,510	1,150	109,360	.....	.....	.....	224,611	.....	[3] 33,849	[3] 33,849	.....	82
626,725	625,847	878	878	.....	.....	.....	.....	626,725	.....	[3] 176,327	[3] 176,327	.....	83
211,871	97,858	35,838	.....	35,838	78,175	4,425	73,750	211,871	.....	[3] 87,640	[3] 87,640	.....	84
173,214	162,484	10,730	.....	10,730	.....	.....	.....	153,214	20,000	[3] 79,704	[3] 79,054	[3] 650	85
1,306,800	989,214	13,756	13,756	.....	303,830	151,456	152,374	1,294,800	12,000	55,913	67,913	[3] 12,000	86
805,931	805,614	317	.....	317	.....	.....	.....	780,031	25,900	632,474	579,313	53,161	87
690,440	690,440	.....	.....	.....	.....	.....	.....	660,120	30,320	[3] 179,573	[3] 151,253	[3] 28,320	88
169,906	169,906	.....	.....	.....	.....	.....	.....	165,306	4,600	525,554	530,154	[3] 4,600	89
579,156	579,156	.....	.....	.....	.....	.....	.....	579,156	.....	1,147,856	1,147,856	.....	90
1,363,996	715,014	.....	.....	.....	648,982	262,446	286,536	1,351,096	12,900	1,904,273	1,917,173	[3] 12,900	91
258,131	258,131	.....	.....	.....	.....	.....	.....	258,131	.....	[3] 34,436	[3] 43,436	9,000	92
905,529	872,886	29,013	.....	29,013	3,630	3,630	.....	901,721	3,808	[3] 200,314	[3] 196,506	[3] 3,808	93
165,645	159,004	6,641	.....	6,641	.....	.....	.....	160,645	5,000	13,164	[3] 79,836	93,000	94
385,922	371,164	14,758	.....	14,758	.....	.....	.....	385,922	.....	48,713	48,713	.....	95
604,358	448,404	155,917	.....	155,917	37	37	.....	604,358	.....	113,401	113,401	.....	96
678,134	672,966	5,168	.....	5,168	.....	.....	.....	678,134	.....	13,550	13,550	.....	97
301,175	201,275	99,900	.....	99,900	.....	.....	.....	301,175	.....	100,337	100,337	.....	98
992,378	992,378	.....	.....	.....	.....	.....	.....	969,338	23,040	65,326	79,991	[3] 14,665	99
6,093,978	5,390,804	4,678	163	4,515	698,496	286,596	411,900	6,067,524	26,454	1,089,219	1,097,119	[3] 7,900	100
1,760,605	1,191,000	11,466	206	11,260	558,139	454,299	103,840	1,760,605	.....	138,685	123,085	15,600	101
96,968	96,968	.....	.....	.....	.....	.....	.....	96,968	.....	57,286	57,286	.....	102
615,140	317,277	55	.....	55	297,808	80,021	217,787	615,140	.....	247,425	247,425	.....	103
300,348	266,238	34,110	.....	34,110	.....	.....	.....	291,690	8,658	70,144	78,188	[3] 8,044	104
2,260,484	2,027,825	677	677	.....	231,982	147,336	84,646	2,229,659	30,825	[3] 63,941	[3] 37,116	[3] 26,825	105
398,618	395,991	2,627	.....	2,627	.....	.....	.....	398,378	240	[3] 76,022	[3] 75,782	[3] 240	106
524,212	345,041	7,305	.....	7,305	171,866	52,928	118,938	483,667	40,545	[3] 36,955	[3] 2,077	[3] 34,878	107
715,297	410,849	298,003	.....	298,003	6,445	.....	6,445	639,693	75,604	1,020,520	997,926	22,594	108
38,245	38,080	.....	.....	.....	165	165	.....	38,245	.....	362,359	362,359	.....	109
1,059,568	1,059,568	.....	.....	.....	.....	.....	.....	1,033,053	26,515	74,612	67,727	6,885	110
2,622,546	2,622,546	.....	.....	.....	.....	.....	.....	2,622,546	.....	[3] 59,540	[3] 59,540	.....	111
1,191,942	731,080	.....	.....	.....	460,862	250,319	210,543	914,565	277,377	483,085	377,763	105,322	112
1,487,663	1,387,012	138	.....	138	100,513	100,513	.....	862,663	625,000	[3] 368,678	221,322	[3] 590,000	113
626,548	255,877	3,098	1,997	1,101	367,573	117,272	250,301	619,548	7,000	[3] 203,385	[3] 196,385	[3] 7,000	114
1,841,417	1,587,500	42	42	.....	253,875	184,903	68,972	1,841,417	.....	45,873	45,873	.....	115
588,844	585,442	3,402	.....	3,402	.....	.....	.....	588,844	.....	[3] 257,019	[3] 283,419	26,400	116
261,415	232,794	28,621	.....	28,621	.....	.....	.....	261,415	.....	385,902	385,902	.....	117
905,551	891,786	13,765	.....	13,765	.....	.....	.....	865,451	40,100	[3] 149,835	[3] 155,744	5,909	118
706,591	700,110	5,444	984	4,460	1,037	1,037	.....	696,984	9,607	[3] 88,682	[3] 83,475	[3] 5,207	119
470,155	382,531	1,456	1,456	.....	86,168	86,168	.....	466,155	4,000	[3] 358,791	[3] 354,791	[3] 4,000	120
676,330	676,330	.....	.....	.....	.....	.....	.....	676,330	.....	302,425	302,425	.....	121
244,475	241,633	2,842	.....	2,842	.....	.....	.....	244,475	.....	[3] 24,807	[3] 24,807	.....	122
276,302	115,419	158,327	.....	158,327	2,556	.....	2,556	276,302	.....	552,165	552,165	.....	123
517,052	183,642	884	525	359	332,526	130,812	201,714	517,052	.....	29,008	29,008	.....	124
118,868	106,132	12,736	.....	12,736	.....	.....	.....	118,868	.....	[3] 30,054	[3] 30,054	.....	125
259,630	255,700	3,930	.....	3,930	.....	.....	.....	259,630	.....	277,296	277,296	.....	126
744,152	293,475	88,777	286	88,491	361,900	116,937	244,963	740,152	4,000	[3] 104,696	[3] 102,696	[3] 2,000	127
445,390	444,631	759	.....	759	.....	.....	.....	445,390	.....	[3] 61,848	[3] 61,848	.....	128
30,103	30,000	103	.....	103	.....	.....	.....	23,103	7,000	[3] 30,000	[3] 23,000	[3] 7,000	129
1,317,080	1,102,500	80	80	.....	214,500	136,097	78,403	1,258,080	59,000	[3] 41,247	[3] 27,377	[3] 3,870	130
326,845	326,845	.....	.....	.....	.....	.....	.....	326,845	.....	184,390	184,390	.....	131
291,232	288,372	2,860	.....	2,860	.....	.....	.....	288,732	2,500	120,357	106,857	13,500	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.													
$1,114,836	$450,065	.....	.....	.....	$664,771	$269,688	$395,083	$1,101,836	$13,000	$95,858	$108,858	[3] $13,000	133
349,369	287,476	$61,893	.....	$61,893	.....	.....	.....	209,369	140,000	[3] 51,506	[3] 51,506	.....	134
548,433	199,500	348,933	.....	348,933	.....	.....	.....	548,433	.....	[3] 38,035	[3] 38,035	.....	135
322,749	318,841	3,908	.....	3,908	.....	.....	.....	307,157	15,592	[3] 129,567	[3] 131,606	2,039	136
1,397,138	1,233,851	5,563	$5,563	.....	157,724	105,869	51,855	1,397,138	.....	157,923	157,923	.....	137
38,358	38,358	.....	.....	.....	.....	.....	.....	38,358	.....	[3] 36,845	[3] 36,845	.....	138
1,371,103	917,530	609	.....	609	452,964	215,661	237,303	1,198,637	172,466	[3] 68,427	[3] 57,861	[3] 10,566	139
646,553	283,918	13,118	.....	13,118	349,517	87,872	261,645	646,553	.....	[3] 91,178	[3] 91,178	.....	140
634,356	370,706	5,813	783	5,030	257,837	131,279	126,558	628,756	5,600	[3] 148,068	[3] 142,468	[3] 5,600	141
307,173	104,500	.....	.....	.....	202,673	65,562	137,111	287,173	20,000	[3] 69,000	[3] 49,000	[3] 20,000	142
261,808	261,808	.....	.....	.....	.....	.....	.....	226,045	5,763	[3] 242,969	[3] 207,206	[3] 35,763	143
132,922	124,736	.....	.....	.....	8,186	8,186	.....	123,922	9,000	[3] 9,459	[3] 35,459	26,000	144
514,998	273,966	5,183	243	4,940	235,849	103,384	132,465	514,998	.....	275,571	275,571	.....	145

[3] Excess of payments over receipts.

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TABLE 19.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	NONREVENUE RECEIPTS.											
			Classified by character of obligation.									Classified as—	
				Trust liabilities.					Liabilities as agent for other civil divisions.				
					For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.						
		Total.	Bonds, notes, warrants, and judgments.	Total.	To create trusts.	Forrent and interest.	To create trusts.	Forrent and interest.	Total.	In account with state.	In account with other civil divisions.	Received from public.	Received from funds of city.[1]
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
146	McKeesport, Pa.	$17,015	$16,915	$100			$100					$17,015	
147	Quincy, Mass.	2,066,815	1,912,447	12,724	$2,425	$1,985	8,314		$141,644	$99,929	$41,715	2,066,815	
148	Newton, Mass.	1,510,853	1,220,608	1,713		20	1,693		288,532	191,000	97,532	1,510,853	
149	Charlotte, N. C.	232,682	215,945	2,151			2,151		14,586		14,586	232,682	
150	Elmira, N. Y.	262,546	117,222	6,225	3,360	1,623	1,242		139,099	43,639	95,460	262,546	
151	Cedar Rapids, Iowa.	49,460	49,460									49,460	
152	Pasadena, Calif.	70,800	66,543	4,230			4,230		27		27	70,800	
153	New Castle, Pa.	25,957	25,957									25,957	
154	Fresno, Calif.	2,504	2,504									2,504	
155	Galveston, Tex.	138,173	136,842	1,331			1,331					138,173	
156	Pueblo, Colo.	546,971	540,987	5,984			5,984					546,971	
157	Montgomery, Ala.	530,974	529,863	1,111			1,111					530,974	
158	Woonsocket, R. I.	2,343,929	2,288,764	2,731			2,731		52,434	52,434		2,343,929	
159	Salem, Mass.	1,414,020	1,237,957	4,086	2,505	1,088	493		171,977	101,484	70,493	1,414,020	
160	Decatur, Ill.	531,509	530,663						846	846		527,261	$4,248
161	Highland Park, Mich.	861,657	859,937	1,720			1,720					752,257	109,400
162	Wheeling, W. Va.	86,759	85,111	1,648			1,648					86,759	
163	Chelsea, Mass.	922,184	780,520	53,709			53,709		87,955	87,955		848,731	73,453
164	Shreveport, La.	245,643	241,630	4,013			4,013					245,643	
165	Butte, Mont.	899,156	897,612	1,544			1,544					878,276	20,880
166	Mount Vernon, N. Y.	692,535	507,222	6,050			6,050		179,263	66,937	112,326	672,535	20,000
167	Winston-Salem, N. C.	973,514	958,709						14,805		14,805	934,095	39,419
168	Lexington, Ky.	500,271	500,105	166			166					375,271	125,000
169	Fitchburg, Mass.	1,392,168	1,226,100	6,698	4,775	1,923			159,370	110,446	48,924	1,165,096	227,072
170	Perth Amboy, N. J.	1,107,963	819,604	40			40		288,319	103,456	184,863	786,063	321,900
171	Portsmouth, Va.	412,145	412,145									412,145	
172	Pittsfield, Mass.	1,213,048	1,025,000	4,422			4,422		183,626	121,923	61,703	1,213,048	
173	Lima, Ohio.	633,823	633,633	190			190					494,935	138,888
174	Superior, Wis.	626,507	240,922						385,585	91,005	294,580	626,507	
175	West Hoboken, N. J.	766,058	533,360						232,698	95,604	137,094	730,158	35,900
176	Springfield, Mo.	24,264	10,500	2,435	2,435				11,329		11,329	24,264	
177	Everett, Mass.	1,011,062	891,500	4,564	3,148	1,048	368		114,998	76,254	38,744	1,011,062	
178	Dubuque, Iowa.	36,279	31,720	4,559			4,559					36,279	
179	Hamilton, Ohio.	169,995	164,535	5,460			5,460					97,058	72,937
180	Stockton, Calif.	42,784	34,855	7,929			7,929					42,784	
181	San Jose, Calif.	27,292	25,197	2,095		1,270	825					27,292	
182	Kenosha, Wis.	663,204	295,047	38,923			38,923		329,234	112,240	216,994	663,204	
183	Charleston, W. Va.	111,312	111,312									111,312	
184	Jamestown, N. Y.	446,256	362,320						83,936	39,177	44,759	446,256	
185	Joliet, Ill.	351,141	349,648	1,493			1,493					351,141	
186	Waco, Tex.	497,912	495,923	1,989			1,989					497,912	
187	Taunton, Mass.	1,412,623	1,286,471	5,996	2,875	2,368	753		120,156	79,298	40,858	1,402,623	10,000
188	Madison, Wis.	906,802	634,493	4,820	4,650	170			267,489	113,491	153,998	771,802	135,000
189	Columbia, S. C.	484,000	475,000	9,000			9,000					484,000	
190	Brookline, Mass.	1,717,008	1,253,288	3,596	1,680	1,916			460,124	326,370	133,754	1,717,008	
191	Lorain, Ohio.	880,535	880,447	88			88					847,763	32,772
192	Auburn, N. Y.	165,443	31,478	460		133	258	$69	133,505	28,474	105,031	158,428	7,015
193	Quincy, Ill.	21,783	20,828	955			955					21,783	
194	Williamsport, Pa.	83,082	83,082									83,082	
195	Aurora, Ill.	68,307	68,307									66,407	1,900
196	Council Bluffs, Iowa.	190,952	116,558	74,394			74,394					190,952	
197	New Rochelle, N. Y.	1,476,159	1,237,890	27			27		238,242	90,428	147,814	1,437,778	38,381
198	Waterloo, Iowa.	278,025	208,777	69,248			69,248					278,025	
199	Battle Creek, Mich.	510,477	321,994						188,483	85,944	102,539	510,477	
200	Austin, Tex.	266,680	266,680									266,680	
201	Poughkeepsie, N. Y.	240,740	122,468						118,272	39,916	78,356	240,740	
202	Stamford, Conn.	1,788,869	1,697,313						91,556	68,262	23,294	1,788,869	
203	East Chicago, Ind.	332,723	100,176	232,547			232,547					332,723	
204	Amsterdam, N. Y.	672,698	482,228	1,630			1,630		188,840	33,824	155,016	672,698	
205	Oshkosh, Wis.	263,980	65,000	34,353	1,600	107	32,646		164,627	57,477	107,150	263,980	
206	Danville, Ill.	71,163	71,163									71,163	
207	Easton, Pa.	208,804	208,804									208,804	
208	Orange, N. J.	2,650,660	2,459,694						190,966	90,926	100,040	1,576,602	1,074,058
209	Wilmington, N. C.	621,733	621,733									618,233	3,500
210	Ogden, Utah.	452,453	448,813	3,640	2,400		1,240					438,507	13,946
211	Norristown, Pa.	18,500	18,500									18,500	
212	Watertown, N. Y.	239,192	92,123	303			303		146,766	22,609	124,157	220,118	19,074
213	Waltham, Mass.	359,530	240,484	9,135	5,320	3,783	28	4	109,911	72,866	37,045	359,530	
214	La Crosse, Wis.	241,064	28,402	1,059			1,059		211,603	56,868	154,735	236,064	5,000
215	Green Bay, Wis.	317,244	140,803	25,911			25,911		150,530	47,206	103,324	317,244	
216	Muskogee, Okla.	796,608	549,962	246,646	611	40	245,995					348,439	448,169
217	Lynchburg, Va.	521,799	515,938						5,861	5,861		506,799	15,000
218	Joplin, Mo.	71,599	6,500	10,528			10,528		54,571	14,800	39,771	71,599	
219	Newport, R. I.	530,358	480,555	6,832	3,800	2,749	1	282	42,971	42,971		530,358	
220	Colorado Springs, Colo.	77,661	62,176	15,485	12,198	3,233	54					75,264	2,397
221	Zanesville, Ohio.	77,891	77,117	774		774						49,791	28,100
222	Newport, Ky.	123,582	120,853	2,729			2,729					123,582	
223	Everett, Wash.	221,789	221,789									169,541	52,248
224	Newark, Ohio.	108,465	101,678	6,787	5,814	973						81,817	26,648
225	Bellingham, Wash.	335,156	315,597	19,335	5,335	1,022	12,978		224	224		335,156	
226	Jackson, Miss.	301,162	301,162									301,162	
227	Boise, Idaho.	148,781	148,781									148,78	

[1] Sinking funds, public trust funds for municipal uses, and investment funds.

[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

NONGOVERNMENTAL-COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
Total.	Classified by character of obligation.							Classified as—		Total.	From public.[2]	From funds of city.[1]	City number.
	Bonds, notes, warrants, and judgments.	Trust liabilities.			Liabilities as agent for other civil divisions.			Paid to public.	Paid to funds of city.[1]				
		Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.													
$65,355	$65,280	$75		$75				$51,355	$14,000	[3] $48,340	[3] $34,340	[3] $14,000	146
2,169,511	2,018,853	9,014	$1,973	7,041	$141,644	$99,929	$41,715	2,155,552	13,959	[3] 102,696	[3] 88,737	[3] 13,959	147
1,708,592	1,418,367	1,693		1,693	288,532	191,000	97,532	1,601,592	107,000	[3] 197,739	[3] 90,739	[3] 107,000	148
133,727	117,667	1,474		1,474	14,586		14,586	133,727		98,955	98,955		149
336,166	194,319	2,748	1,506	1,242	139,099	43,639	95,460	336,166		[3] 73,620	[3] 73,620		150
100,874	100,874							100,874		[3] 51,414	[3] 51,414		151
235,181	231,230	3,951		3,951				235,181		[3] 164,381	[3] 164,381		152
103,228	103,228							103,228		[3] 77,271	[3] 77,271		153
41,248	41,248							41,248		[3] 38,744	[3] 38,744		154
369,473	367,847	1,626		1,626				221,973	147,500	[3] 231,300	[3] 83,800	[3] 147,500	155
371,506	363,748	7,758		7,758				371,506		175,465	175,465		156
440,772	439,851	921		921				440,772		90,202	90,202		157
1,862,250	1,808,766	1,050		1,050	52,434	52,434		1,862,250		481,679	481,679		158
1,431,412	1,257,950	1,485	607	878	171,977	101,484	70,493	1,431,412		[3] 17,392	[3] 17,392		159
396,441	395,586				855	855		389,821	6,620	135,068	137,440	[3] 2,372	160
677,517	674,976	2,541		2,541				592,312	85,205	184,140	159,945	24,195	161
125,323	123,825	1,498		1,498				125,323		[3] 38,564	[3] 38,564		162
1,011,032	869,368	53,709		53,709	87,955	87,955		1,007,532	3,500	[3] 88,848	[3] 158,801	69,953	163
257,434	255,078	2,356		2,356				257,434		[3] 11,791	[3] 11,791		164
834,056	832,214	1,842		1,842				815,801	18,255	65,100	62,475	2,625	165
582,396	396,833	6,300		6,300	179,263	66,937	112,326	579,396	3,000	110,139	93,139	17,000	166
467,506	452,701				14,805		14,805	467,506		506,008	466,589	39,419	167
522,825	522,670	155		155				513,473	9,352	[3] 22,554	[3] 138,202	115,648	168
1,352,293	1,191,000	1,923	1,923		159,370	110,446	48,924	1,155,893	196,400	39,875	9,203	30,672	169
962,209	673,766	124		124	288,319	103,456	184,863	814,859	147,350	145,754	[3] 28,796	174,550	170
257,300	257,300							257,300		154,845	154,845		171
1,353,591	1,165,063	4,902		4,902	183,626	121,923	61,703	1,353,591		[3] 140,543	[3] 140,543		172
223,202	223,095	107		107				141,531	81,671	410,621	353,404	57,217	173
517,483	131,898				385,585	91,005	294,580	517,483		109,024	109,024		174
746,895	514,197				232,698	95,604	137,094	737,281	9,614	19,163	[3] 7,123	26,286	175
62,098	50,201	2	2		11,895		11,895	62,098		[3] 37,834	[3] 37,834		176
1,049,471	933,057	1,416	1,048	368	114,998	76,254	38,744	1,049,471		[3] 38,409	[3] 38,409		177
141,186	138,401	2,785		2,785				139,686	1,500	[3] 104,907	[3] 103,407	[3] 1,500	178
167,884	166,042	1,842		1,842				156,039	11,845	2,111	[3] 58,981	61,092	179
50,889	43,613	7,276		7,276				50,889		[3] 8,105	[3] 8,105		180
68,683	66,803	1,880	1,270	610				68,683		[3] 41,391	[3] 41,391		181
701,488	334,993	37,261		37,261	329,234	112,240	216,994	701,488		[3] 38,284	[3] 38,284		182
96,574	96,574							96,574		14,738	14,738		183
523,286	439,350				83,936	39,177	44,759	523,286		[3] 77,030	[3] 77,030		184
479,304	477,707	1,597		1,597				473,004	6,300	[3] 128,163	[3] 121,863	[3] 6,300	185
369,366	368,041	1,325		1,325				369,366		128,546	128,546		186
1,251,655	1,129,067	2,432	2,174	258	120,156	79,298	40,858	1,239,155	12,500	160,968	163,468	[3] 2,500	187
799,833	532,344				267,489	113,491	153,998	673,433	126,400	106,969	98,369	8,600	188
408,644	399,254	9,390		9,390				408,644		75,356	75,356		189
1,927,532	1,466,016	1,392	1,392		460,124	326,370	133,754	1,927,532		[3] 210,524	[3] 210,524		190
557,050	556,943	107		107				545,192	11,858	323,485	302,571	20,914	191
335,194	197,649	4,040	358	3,682	133,505	28,474	105,031	322,362	12,832	[3] 169,751	[3] 163,934	[3] 5,817	192
154,729	153,886	843		843				154,729		[3] 132,946	[3] 132,946		193
55,585	55,585							55,585		27,497	27,497		194
135,631	135,631							134,331	1,300	[3] 67,324	[3] 67,924	600	195
271,907	199,252	72,655		72,655				271,907		[3] 80,955	[3] 80,955		196
1,539,060	1,300,807	11		11	238,242	90,428	147,814	1,510,722	28,338	[3] 62,901	[3] 72,944	10,043	197
199,075	139,550	59,525		59,525				199,075		78,950	78,950		198
230,483	42,000				188,483	85,944	102,539	230,483		279,994	279,994		199
205,662	205,662							205,662		61,018	61,018		200
269,563	151,291				118,272	39,916	78,356	269,563		[3] 28,823	[3] 28,823		201
1,605,522	1,527,868	6		6	77,648	68,262	9,386	1,605,522		183,347	183,347		202
375,765	129,153	246,612		246,612				375,765		[3] 43,042	[3] 43,042		203
546,731	356,492	1,399		1,399	188,840	33,824	155,016	546,731		125,967	125,967		204
395,727	200,750	29,862		29,862	165,115	57,965	107,150	395,727		[3] 131,747	[3] 131,747		205
119,727	119,727							119,727		[3] 48,564	[3] 48,564		206
163,100	163,100							163,100		45,704	45,704		207
2,534,716	2,343,750				190,966	90,926	100,040	1,501,868	1,032,848	115,944	74,734	41,210	208
474,721	474,717				4	4		451,721	23,000	147,012	166,512	[3] 19,500	209
263,711	262,022	1,689		1,689				244,178	19,533	188,742	194,329	[3] 5,587	210
48,000	48,000							48,000		[3] 29,500	[3] 29,500		211
230,582	83,610	206		206	146,766	22,609	124,157	219,314	11,268	8,610	804	7,806	212
492,681	379,016	3,754	3,593	161	109,911	72,866	37,045	484,181	8,500	[3] 133,151	[3] 124,651	[3] 8,500	213
224,808	12,456	749		749	211,603	56,868	154,735	219,270	5,538	16,256	16,794	[3] 538	214
355,287	178,394	26,363		26,363	150,530	47,206	103,324	354,287	1,000	[3] 38,043	[3] 37,043	[3] 1,000	215
389,875	132,733	257,142		257,142				265,277	124,598	406,733	83,162	323,571	216
367,861	362,000				5,861	5,861		367,861		153,938	138,938	15,000	217
106,604	17,000	10,274		10,274	79,330	25,633	53,697	106,604		[3] 35,005	[3] 35,005		218
648,595	602,536	5,003	4,880	123	41,056	41,056		648,595		[3] 118,237	[3] 118,237		219
128,509	125,259	3,250	2,968	282				128,509		[3] 50,848	[3] 53,245	2,397	220
166,554	165,886	668	668					158,573	7,981	[3] 88,663	[3] 108,782	20,119	221
107,250	104,250	3,000		3,000				107,250		16,332	16,332		222
334,076	334,076							334,076		[3] 112,287	[3] 164,535	52,248	223
188,997	188,041	956	956					169,426	19,571	[3] 80,532	[3] 87,609	7,077	224
317,248	301,514	15,639	1,598	14,041	95	95		317,248		17,908	17,908		225
222,179	222,179							222,179		78,983	78,983		226
134,715	134,715							132,680	2,035	14,066	16,101	[3] 2,035	227

[3] Excess of payments over receipts.

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TABLE 20.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 86.]

City number.	CITY.	NONREVENUE RECEIPTS.									NONGOVERNMENTAL-COST PAYMENTS.		
		Total.	Receipts included in revenue and governmental-cost accounts.							General transfer and interdivision agency receipts.	Total.	Payments included in revenue and governmental-cost accounts.[2]	General transfer and interdivision agency payments.
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.				
				From sales.	From fire insurance adjustments.[1]	From charges.							
	Grand total	$317,393,487	$7,701,570	$1,996,325	$592,799	$139,597	$958,025	$1,967,387	$2,047,437	$309,691,917	$316,860,334	$7,701,570	$309,158,764
	Group I	176,214,732	3,597,938	620,480	294,717	51,642	313,626	921,894	1,395,579	172,616,794	176,569,940	3,597,938	172,972,002
	Group II	67,955,836	1,010,975	175,930	86,562	87,955	123,339	332,116	205,073	66,944,861	66,372,814	1,010,975	65,361,839
	Group III	44,341,235	1,413,373	594,018	130,255	.....	268,815	230,967	189,318	42,927,862	44,640,164	1,413,373	43,226,791
	Group IV	14,356,489	891,916	377,778	56,477	.....	166,342	133,455	157,864	13,464,573	14,630,158	891,916	13,738,242
	Group V	14,525,195	787,368	228,119	24,788	.....	85,903	348,955	99,603	13,737,827	14,647,258	787,368	13,859,890
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
1	New York, N. Y	$22,614,799	$1,066,425	$63,941	.....	.....	$24,598	$389,549	$588,337	$21,548,374	$22,614,799	$1,066,425	$21,548,374
2	Chicago, Ill	67,667,711	876,864	86,172	$7,485	.....	92,143	240,605	450,459	66,790,847	67,972,266	876,864	67,095,402
3	Philadelphia, Pa	15,921,636	449,000	.....	261,536	.....	86,222	58,383	42,859	15,472,636	15,921,636	449,000	15,472,636
4	Detroit, Mich	9,630,323	319,926	75,913	664	.....	37,752	46,176	159,421	9,310,397	9,646,227	319,926	9,326,301
5	Cleveland, Ohio	25,220,189	227,266	85,542	18,800	.....	60,460	38,686	23,778	24,992,923	25,247,316	227,266	25,020,050
6	St. Louis, Mo	2,627,121	88,727	75,072	2,748	.....	328	2,727	7,852	2,538,394	2,634,743	88,727	2,546,016
7	Boston, Mass	6,833,739	126,439	89,989	.....	.....	433	29,834	6,183	6,707,300	6,833,739	126,439	6,707,300
8	Baltimore, Md	4,478,895	56,795	12,974	3,484	.....	9,590	9,732	21,015	4,422,100	4,478,895	56,795	4,422,100
9	Pittsburgh, Pa	4,248,744	138,041	62,618	.....	.....	1,021	33,540	40,862	4,110,703	4,248,744	138,041	4,110,703
10	Los Angeles, Calif	16,971,575	248,455	68,259	.....	$51,642	1,079	72,662	54,813	16,723,120	16,971,575	248,455	16,723,120
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
11	San Francisco, Calif	$1,172,344	$130,635	$7,991	.....	$69,069	$3,993	$34,029	$15,553	$1,041,709	$1,172,344	$130,635	$1,041,709
12	Buffalo, N. Y	4,881,148	124,334	140	$85,263	.....	3	27,267	11,661	4,756,814	4,885,477	124,334	4,761,143
13	Milwaukee, Wis	2,954,840	180,982	26,729	.....	.....	43,496	63,714	47,043	2,773,858	2,963,392	180,982	2,782,410
14	Washington, D. C	2,682,152	51,013	.....	.....	.....	.....	48,593	2,420	2,631,139	2,682,152	51,013	2,631,139
15	Newark, N. J	8,876,280	58,971	1,800	.....	.....	6,963	35,226	14,982	8,817,309	8,626,835	58,971	8,567,864
16	Cincinnati, Ohio	13,663,864	97,341	29,255	.....	.....	20,560	31,350	16,176	13,566,523	12,946,735	97,341	12,849,394
17	New Orleans, La	4,313,634	71,855	.....	.....	.....	181	20,251	51,423	4,241,779	4,033,611	71,855	3,961,756
18	Minneapolis, Minn	13,438,943	103,698	51,316	.....	.....	3,169	35,147	14,066	13,335,245	13,447,050	103,698	13,343,352
19	Kansas City, Mo	3,844,225	89,247	15,938	1,299	.....	38,779	23,918	9,313	3,754,978	3,416,556	89,247	3,327,309
20	Seattle, Wash	12,050,475	70,091	42,761	.....	.....	5,867	1,628	19,835	11,980,384	12,120,731	70,091	12,050,640
21	Indianapolis, Ind	77,931	32,808	.....	.....	18,886	328	10,993	2,601	45,123	77,931	32,808	45,123
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
22	Jersey City, N. J	$3,404,265	$97,198	$80,000	.....	.....	$3,602	$6,065	$7,531	$3,307,067	$3,412,046	$97,198	$3,314,848
23	Rochester, N. Y	645,584	58,029	280	.....	.....	38,209	18,140	1,400	587,555	645,584	58,029	587,555
24	Portland, Oreg	6,910,018	112,971	14,537	$5,424	.....	8,476	7,986	76,548	6,797,047	6,998,980	112,971	6,886,009
25	Denver, Colo	2,413,084	40,118	27,022	500	.....	1,968	7,417	3,211	2,372,966	2,384,890	40,118	2,344,772
26	Providence, R. I	1,280,955	28,498	24,647	.....	.....	2,256	840	755	1,252,457	1,266,872	28,498	1,238,374
27	Louisville, Ky	2,273,159	38,503	10,002	.....	.....	4,504	10,647	13,350	2,234,656	2,286,958	38,503	2,248,455
28	Toledo, Ohio	1,096,753	40,536	1,610	.....	.....	16,110	12,642	10,174	1,056,217	1,097,253	40,536	1,056,717
29	St. Paul, Minn	461,807	163,888	133,453	.....	.....	25,118	1,662	3,655	297,919	461,807	163,888	297,919
30	Columbus, Ohio	2,435,930	122,296	50,410	.....	.....	47,564	8,418	15,904	2,313,634	2,435,930	122,296	2,313,634
31	Oakland, Calif	335,831	4,617	495	.....	.....	.....	1,075	3,047	331,214	335,831	4,617	331,214
32	Atlanta, Ga	254,027	23,490	10,419	9,977	.....	.....	1,729	1,365	230,537	254,027	23,490	230,537
33	Akron, Ohio	1,275,537	58,243	19,000	80	.....	34,250	4,455	458	1,217,294	1,275,537	58,243	1,217,294
34	Omaha, Nebr	888,717	12,494	4,588	.....	.....	5,351	2,369	186	876,223	906,065	12,494	893,571
35	Worcester, Mass	1,060,034	20,341	9,727	.....	.....	3,940	5,887	787	1,039,693	1,060,034	20,341	1,039,693
36	Birmingham, Ala	480,638	75,707	.....	66,721	.....	3,093	5,856	37	404,931	480,638	75,707	404,931
37	Richmond, Va	1,909,112	11,269	1,936	.....	.....	644	7,844	845	1,897,843	1,944,168	11,269	1,932,899
38	Syracuse, N. Y	109,995	28,575	19,542	.....	.....	5,276	2,846	911	81,420	109,995	28,575	81,420
39	New Haven, Conn	2,145,881	6,486	.....	.....	.....	4,935	1,488	63	2,139,395	2,162,267	6,486	2,155,781
40	San Antonio, Tex	25,986	3,874	1,049	.....	.....	.....	2,448	377	22,112	25,986	3,874	22,112
41	Dayton, Ohio	164,723	48,818	30,463	.....	.....	139	12,089	6,127	115,905	164,723	48,818	115,905
42	Memphis, Tenn	819,966	8,358	.....	352	.....	7,963	.....	43	811,608	896,599	8,358	888,241
43	Bridgeport, Conn	84,193	12,653	6,675	.....	.....	3,495	2,450	33	71,540	84,193	12,653	71,540
44	Scranton, Pa	159,763	2,313	.....	.....	.....	.....	585	1,728	157,450	160,178	2,313	157,865
45	Grand Rapids, Mich	1,301,866	11,988	2,988	.....	.....	1,592	1,352	6,056	1,289,878	1,301,866	11,988	1,289,878
46	Paterson, N. J	1,255,625	7,418	.....	.....	.....	3,494	585	3,339	1,248,207	1,307,855	7,418	1,300,437
47	Hartford, Conn	2,669,169	13,612	1,385	.....	.....	11,689	384	154	2,655,557	2,686,827	13,612	2,673,215
48	Dallas, Tex	120,733	25,077	10,740	.....	.....	409	12,217	1,711	95,656	120,733	25,077	95,656
49	Youngstown, Ohio	566,064	28,180	16,310	5,019	.....	4,753	2,002	96	537,884	566,064	28,180	537,884
50	Springfield, Mass	83,499	24,092	13,914	.....	.....	2,228	2,962	4,988	59,407	83,499	24,092	59,407
51	Houston, Tex	483,526	22,278	16,959	5,300	.....	.....	.....	19	461,248	483,526	22,278	461,248
52	Des Moines, Iowa	88,473	72,060	16,621	27,524	.....	5,485	20,782	1,648	16,413	88,473	72,060	16,413
53	Fall River, Mass	400,562	7,290	3,008	.....	.....	1,708	1,312	1,262	393,272	400,562	7,290	393,272
54	New Bedford, Mass	231,483	5,579	3,074	.....	.....	1,511	312	682	225,904	188,483	5,579	182,904
55	Nashville, Tenn	729,776	9,885	.....	.....	.....	1,200	5,363	3,322	719,891	729,776	9,885	719,891
56	Trenton, N. J	615,523	17,364	4,079	.....	.....	8,720	3,360	1,205	598,159	617,143	17,364	599,779
57	Salt Lake City, Utah	122,938	24,438	5,316	6,000	.....	163	10,821	2,138	98,500	122,938	24,438	98,500
58	Camden, N. J	165,584	1,625	.....	.....	.....	910	.....	715	163,959	165,584	1,625	163,959
59	Norfolk, Va	266,376	10,595	2,753	.....	.....	147	4,836	2,859	255,781	266,376	10,595	255,781
60	Albany, N. Y	790,811	11,321	3,045	.....	.....	1,339	6,038	899	779,490	790,811	11,321	779,490
61	Lowell, Mass	54,523	24,023	690	2,403	.....	2,290	11,279	7,361	30,500	54,523	24,023	30,500
62	Cambridge, Mass	1,476,884	9,157	.....	.....	.....	850	8,307	.....	1,467,727	1,476,884	9,157	1,467,727
63	Reading, Pa	197,867	557	.....	.....	.....	212	.....	345	197,310	197,867	557	197,310
64	Wilmington, Del	1,520,954	15,403	6,104	259	.....	30	8,979	31	1,505,551	1,525,638	15,403	1,510,235
65	Spokane, Wash	119,823	23,223	15,342	696	.....	3,192	2,728	1,265	96,600	119,823	23,223	96,600
66	Fort Worth, Tex	443,218	28,933	25,835	.....	.....	.....	2,410	688	414,285	494,352	28,933	465,419

[1] Includes all receipts as reimbursements for material damage to city property.
[2] The nongovernmental-cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 20.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1919—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 86.]

City number.	CITY.	NONREVENUE RECEIPTS.									NONGOVERNMENTAL-COST PAYMENTS.		
		Total.	Receipts included in revenue and governmental-cost accounts.								Total.	Payments included in revenue and governmental-cost accounts.[2]	General transfer and interdivision agency payments
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.	General transfer and interdivision agency receipts.			
				From sales.	From fire insurance adjustments.[1]	From charges.							
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
67	Kansas City, Kans.	$631,891	$6,451	$3,778	.....	.....	$1,240	$823	$610	$625,440	$631,891	$6,451	$625,440
68	Lynn, Mass.	476,513	6,633	.....	.....	.....	1,082	506	5,045	469,880	476,513	6,633	469,880
69	Yonkers, N. Y.	273,015	55,106	300	.....	.....	5,288	6,016	43,502	217,909	273,015	55,106	217,909
70	Duluth, Minn.	17,722	14,987	10,478	.....	.....	2,025	1,698	786	2,735	17,722	14,987	2,735
71	Tacoma, Wash.	791,940	4,034	248	.....	.....	2,283	1,198	305	787,906	791,940	4,034	787,906
72	Lawrence, Mass.	46,232	4,748	1,189	.....	.....	2,115	315	1,129	41,484	46,232	4,748	41,484
73	Elizabeth, N. J.	548,850	7,337	1,500	.....	.....	414	3,990	1,433	541,513	497,778	7,337	490,441
74	Utica, N. Y.	232,929	8,655	1,360	.....	.....	1,843	4,937	515	224,274	232,929	8,655	224,274
75	Somerville, Mass.	4,653	4,653	.....	.....	.....	.....	866	3,787	.....	4,653	4,653	.....
76	Erie, Pa.	264,229	173,891	166,321	.....	.....	6,245	878	447	90,338	264,229	173,891	90,338
77	Waterbury, Conn.	117,504	53,564	16,000	$25,511	.....	11,106	130	817	63,940	121,033	53,564	67,469
78	Oklahoma City, Okla.	15,462	15,462	.....	9,812	.....	3,183	5	2,462	.....	15,462	15,462	.....
79	Schenectady, N. Y.	212,214	6,545	113	.....	.....	1,589	4,588	255	205,669	212,214	6,545	205,669
80	Flint, Mich.	578,845	8,468	953	.....	.....	2,179	4,548	788	570,377	571,998	8,468	563,530
81	Fort Wayne, Ind.	94,147	826	.....	.....	.....	257	319	250	93,321	89,225	826	88,399
82	Evansville, Ind.	47,527	1,513	1,214	.....	.....	.....	.....	299	46,014	47,527	1,513	46,014
83	Savannah, Ga.	66,389	5,478	.....	.....	.....	.....	5,161	317	60,911	66,389	5,478	60,911
84	St. Joseph, Mo.	39,479	2,701	150	398	.....	22	631	1,500	36,778	40,296	2,701	37,595
85	Jacksonville, Fla.	301,779	20,530	19,232	.....	.....	.....	985	313	281,249	301,779	20,530	281,249
86	Manchester, N. H.	14,644	1,071	.....	.....	.....	.....	11	1,060	13,573	14,644	1,071	13,573
87	Canton, Ohio	807,000	20,732	.....	.....	.....	18,942	1,104	686	786,268	807,000	20,732	786,268
88	Peoria, Ill.	21,231	7,673	3,000	2,143	.....	119	1,885	526	13,558	19,213	7,673	11,540
89	Harrisburg, Pa.	200,817	6,753	.....	.....	.....	6,109	230	414	194,064	200,817	6,753	194,064
90	Knoxville, Tenn.	166,413	15,384	3,274	.....	.....	4,541	7,427	142	151,029	166,413	15,384	151,029
91	Bayonne, N. J.	593,467	30,095	.....	.....	.....	17,787	12,300	8	563,372	742,907	30,095	712,812
92	Wilkes-Barre, Pa.	5,181	2,112	.....	.....	.....	157	273	1,682	3,069	5,181	2,112	3,069
93	Troy, N. Y.	42,978	4,563	280	.....	.....	139	3,774	370	38,415	42,978	4,563	38,415
94	Allentown, Pa.	32,335	4,278	4,077	.....	.....	.....	23	178	28,057	32,335	4,278	28,057
95	El Paso, Tex.	473,962	2,773	.....	.....	.....	582	587	1,604	471,189	574,747	2,773	571,974
96	San Diego, Calif.	79,750	78,598	26,624	.....	.....	26,665	249	25,060	1,152	79,750	78,598	1,152
97	Wichita, Kans.	95,413	8,498	2,441	.....	.....	.....	559	5,498	86,915	95,413	8,498	86,915
98	South Bend, Ind.	8,312	1,573	.....	.....	.....	45	799	729	6,739	5,861	1,573	4,288
99	Sioux City, Iowa	30,988	7,683	.....	.....	.....	6,533	373	777	23,305	30,988	7,683	23,305
100	Hoboken, N. J.	1,316,880	6,300	.....	.....	.....	4,145	950	1,205	1,310,580	1,357,057	6,300	1,350,757
101	Portland, Me.	172,591	65,389	40,899	.....	.....	385	160	23,945	107,202	172,591	65,389	107,202
102	Charleston, S. C.	153,282	4,917	.....	.....	.....	23	4,821	73	148,365	151,955	4,917	147,038
103	East St. Louis, Ill.	50,190	734	.....	.....	.....	539	183	12	49,456	48,939	734	48,205
104	Terre Haute, Ind.	79,676	8,618	.....	.....	.....	6,474	597	1,547	71,058	79,676	8,618	71,058
105	Brockton, Mass.	28,221	5,621	149	.....	.....	1,093	4,379	.....	22,600	28,221	5,621	22,600
106	Sacramento, Calif.	359,602	6,298	4,023	.....	.....	165	951	1,159	353,304	359,572	6,298	353,274
107	Binghamton, N. Y.	133,156	7,841	2,063	.....	.....	1,614	1,845	2,319	125,315	133,156	7,841	125,315
108	Tulsa, Okla.	98,716	3,200	202	1,200	.....	188	1,170	440	95,516	98,716	3,200	95,516
109	Johnstown, Pa.	203,466	14,754	10,310	.....	.....	3,150	1,046	248	188,712	203,466	14,754	188,712
110	Rockford, Ill.	9,232	2,585	1,550	100	.....	23	.....	912	6,647	9,232	2,585	6,647
111	Little Rock, Ark.	250,381	21,058	.....	9,913	.....	.....	10,808	337	229,323	186,079	21,058	165,021
112	Passaic, N. J.	349,398	7,823	.....	1,125	.....	2,366	3,994	338	341,575	282,998	7,823	275,175
113	Pawtucket, R. I.	203,583	23,444	7,009	.....	.....	1,893	14,350	192	180,139	203,583	23,444	180,139
114	Saginaw, Mich.	740,243	1,417	200	.....	.....	100	734	383	738,826	738,518	1,417	737,101
115	Holyoke, Mass.	97,906	5,713	3,555	.....	.....	486	759	913	92,193	97,906	5,713	92,193
116	Altoona, Pa.	222,710	1,437	.....	.....	.....	.....	.....	1,437	221,273	222,710	1,437	221,273
117	Mobile, Ala.	2,861	700	.....	.....	.....	.....	224	476	2,161	2,861	700	2,161
118	Springfield, Ohio	292,717	6,313	.....	.....	.....	5,780	510	23	286,404	292,717	6,313	286,404
119	Springfield, Ill.	35,861	2,721	265	313	.....	16	618	1,511	33,140	37,504	2,721	34,783
120	New Britain, Conn.	64,031	808	.....	.....	.....	.....	417	391	63,223	64,031	808	63,223
121	Covington, Ky.	565,435	9,609	4,599	.....	.....	3,576	1,297	137	555,826	640,431	9,609	630,822
122	Chattanooga, Tenn.	69,034	8,605	.....	5,600	.....	187	1,296	1,522	60,429	69,984	8,605	61,379
123	Davenport, Iowa	57,003	10,994	874	362	.....	360	3,425	5,973	46,009	57,003	10,994	46,009
124	Lansing, Mich.	376,568	5,961	.....	.....	.....	.....	5,890	71	370,607	483,245	5,961	477,284
125	Berkeley, Calif.	182,343	1,294	630	.....	.....	.....	436	228	181,049	182,343	1,294	181,049
126	Chester, Pa.	146,952	2,639	.....	.....	.....	2,196	50	393	144,313	146,952	2,639	144,313
127	Racine, Wis.	82,333	3,990	.....	.....	.....	181	1,591	2,218	78,343	82,333	3,990	78,343
128	Lincoln, Nebr.	39,748	23,497	18,995	.....	.....	2,096	476	1,930	16,251	39,748	23,497	16,251
129	Lancaster, Pa.	15,010	1,660	1,400	.....	.....	.....	52	208	13,350	15,010	1,660	13,350
130	Haverhill, Mass.	249,689	8,036	648	.....	.....	3,676	143	3,569	241,653	246,689	8,036	238,653
131	Augusta, Ga.	225,706	15,811	14,519	.....	.....	896	181	215	209,895	225,706	15,811	209,895
132	Macon, Ga.	148,154	8,761	3,358	.....	.....	2,244	2,914	245	139,393	148,154	8,761	139,393
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
133	Atlantic City, N. J.	$402,664	$3,617	.....	.....	.....	$3,051	$469	$97	$399,047	$402,480	$3,617	$398,863
134	Tampa, Fla.	26,371	1,392	.....	$71	.....	496	792	33	24,979	26,371	1,392	24,979
135	Gary, Ind.	167,392	2,948	$39	.....	.....	75	357	2,477	164,444	167,392	2,948	164,444
136	Topeka, Kans.	37,669	2,442	801	.....	.....	1,207	45	389	35,227	37,669	2,442	35,227
137	Malden, Mass.	62,660	12,797	4,000	.....	.....	1,235	6,888	674	49,863	62,660	12,797	49,863
138	Huntington, W. Va.	92,729	3,867	2,100	.....	.....	.....	1,689	78	88,862	92,729	3,867	88,862
139	East Orange, N. J.	292,879	7,348	.....	.....	.....	50	4,614	2,684	285,531	272,879	7,348	265,531
140	Niagara Falls, N. Y.	307,833	24,726	.....	.....	.....	914	23,011	801	283,107	419,833	24,726	395,107
141	Kalamazoo, Mich.	519,747	40,685	40,000	.....	.....	.....	45	640	479,062	508,519	40,685	467,834
142	Bay City, Mich.	413,939	5,354	3,122	.....	.....	.....	747	1,485	408,585	413,939	5,354	408,585
143	York, Pa.	10,840	9,700	9,700	.....	.....	.....	.....	.....	1,140	10,840	9,700	1,140
144	Roanoke, Va.	191,713	9,866	2,708	.....	.....	1,687	4,312	1,159	181,847	205,458	9,866	195,592
145	Jackson, Mich.	402,455	12,549	412	617	.....	4,011	1,725	5,784	389,906	402,455	12,549	389,906

[1] Includes all receipts as reimbursements for material damage to city property.

[2] The nongovernmental-cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 20.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1919—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 86.]

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL-COST PAYMENTS.		
		Total.	Receipts included in revenue and governmental-cost accounts.						General transfer and interdivision agency receipts.	Total.	Payments included in revenue and governmental-cost accounts.[2]	General transfer and interdivision agency payments.
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.			
				From sales.	From fire insurance adjustments.[1]	From charges.						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.											
146	McKeesport, Pa	$76,704	$1,291		$600			$420	$271	$75,413	$76,729	$1,291	$75,438
147	Quincy, Mass	45,400	45,400	$650			$3,257	41,291	202		45,400	45,400	
148	Newton, Mass	213,460	5,574				995	3,123	1,456	207,886	213,460	5,574	207,886
149	Charlotte, N. C	245,020	722		600			41	81	244,298	245,020	722	244,298
150	Elmira, N. Y	87,210	6,158		4,800		1	1,327	30	81,052	87,210	6,158	81,052
151	Cedar Rapids, Iowa	59,624	12,482	11,455				74	953	47,142	59,624	12,482	47,142
152	Pasadena, Calif	257,366	19,877	1,721			367	17,372	417	237,489	257,366	19,877	237,489
153	New Castle, Pa	48,217	4,186	4,077	23			36	50	44,031	48,217	4,186	44,031
154	Fresno, Calif	146,366	1,146					20	1,126	145,220	146,366	1,146	145,220
155	Galveston, Tex	242,994	2,294				2,294			240,700	242,994	2,294	240,700
156	Pueblo, Colo	705,063	2,628	1,391				100	1,137	702,435	705,063	2,628	702,435
157	Montgomery, Ala	11,253	6,253		448			1,462	4,343	5,000	10,753	6,253	4,500
158	Woonsocket, R. I	259,357	18,954	15,126			2,164	1,180	484	240,403	259,357	18,954	240,403
159	Salem, Mass	56,534	4,812		2,241		2,076	327	168	51,722	56,534	4,812	51,722
160	Decatur, Ill	65,559	5,847				3,415	711	1,721	59,712	65,559	5,847	59,712
161	Highland Park, Mich	96,294	64,388	29,680			5,409	27,320	1,979	31,906	94,406	64,388	30,018
162	Wheeling, W. Va	347,948	4,220	1,202			28	2,240	750	343,728	347,948	4,220	343,728
163	Chelsea, Mass	48,370	1,621	236	584				801	46,749	48,370	1,621	46,749
164	Shreveport, La	69,877	5,719				574	1,562	3,583	64,158	69,877	5,719	64,158
165	Butte, Mont	2,360	2,360		550			1,810			2,360	2,360	
166	Mount Vernon, N. Y	834,147	4,242				449	3,287	506	829,905	834,183	4,242	829,941
167	Winston-Salem, N. C	250,192	6,486		1,708		2,217	414	2,147	243,706	250,192	6,486	243,706
168	Lexington, Ky	428,687	21,207	16,979	510		2,228	639	851	407,480	431,451	21,207	410,244
169	Fitchburg, Mass	69,975	4,771	1,370			1,797	1,549	55	65,204	69,975	4,771	65,204
170	Perth Amboy, N. J	269,245	2,520	125			1,071	312	1,012	266,725	269,245	2,520	266,725
171	Portsmouth, Va	237,126	2,242				1,909	242	91	234,884	233,216	2,242	230,974
172	Pittsfield, Mass	561	561					333	228		561	561	
173	Lima, Ohio	213,416	24,222	13,566			5,550	138	4,968	189,194	213,416	24,222	189,194
174	Superior, Wis	471,113	94,045	555			1,948	89,721	1,821	377,068	466,159	94,045	372,114
175	West Hoboken, N. J	27,651	4,464				1,972	1,000	1,492	23,187	27,651	4,464	23,187
176	Springfield, Mo	18,444	33					21	12	18,411	18,444	33	18,411
177	Everett, Mass	14,791	5,333	730	2,454		158	1,255	736	9,458	14,791	5,333	9,458
178	Dubuque, Iowa	22,040	6,958	1,428				4,556	974	15,082	22,040	6,958	15,082
179	Hamilton, Ohio	252,005	6,241				2,917	3,186	138	245,764	252,005	6,241	245,764
180	Stockton, Calif	100,793	34,001					31,715	2,286	66,792	100,793	34,001	66,792
181	San Jose, Calif	88,785	509					46	463	88,276	89,089	509	88,580
182	Kenosha, Wis	453,806	12,601	4,222				7,741	638	441,205	453,806	12,601	441,205
183	Charleston, W. Va	8,598	5,609				1,530	3,984	95	2,989	8,598	5,609	2,989
184	Jamestown, N. Y	391,758	13,941	456	9,091		37	3,972	385	377,817	372,914	13,941	358,973
185	Joliet, Ill	20,933	5,199	1,500			30	24	3,645	15,734	20,933	5,199	15,734
186	Waco, Tex	236,832	17,232				309	6,097	10,826	219,600	271,144	17,232	253,912
187	Taunton, Mass	210,701	28,450	21,296			1,825	608	4,721	182,251	210,701	28,450	182,251
188	Madison, Wis	573,170	10,679	2,755			582	7,131	211	562,491	570,332	10,679	559,653
189	Columbia, S. C	13,460	5,670	2,735				2,851	84	7,790	13,460	5,670	7,790
190	Brookline, Mass	3,546	2,535				1,782		753	1,011	3,546	2,535	1,011
191	Lorain, Ohio	360,260	12,652				6,973	3,430	2,249	347,608	360,260	12,652	347,608
192	Auburn, N. Y	390,664	2,372					2,060	312	388,292	394,556	2,372	392,184
193	Quincy, Ill	104,122	404					381	23	103,718	103,170	404	102,766
194	Williamsport, Pa	30,392	18					6	12	30,374	30,392	18	30,374
195	Aurora, Ill	6,164	958	300	30		370		258	5,206	6,164	958	5,206
196	Council Bluffs, Iowa	9,545	4,532	2,410			56		2,066	5,013	9,545	4,532	5,013
197	New Rochelle, N. Y	35,802	1,218				195	1,003	20	34,584	35,802	1,218	34,584
198	Waterloo, Iowa	26,109	431				5	154	272	25,678	26,109	431	25,678
199	Battle Creek, Mich	459,128	4,041	2,823			902		316	455,087	459,128	4,041	455,087
200	Austin, Tex	56,359	13,375				1,556	329	11,490	42,984	57,342	13,375	43,967
201	Poughkeepsie, N. Y	21,428	11,617					11,396	221	9,811	21,428	11,617	9,811
202	Stamford, Conn	68,987	3,403	577			2,347	407	72	65,584	68,987	3,403	65,584
203	East Chicago, Ind	11,704	1,603				844	181	578	10,101	11,704	1,603	10,101
204	Amsterdam, N. Y	192,957	768				151	611	6	192,189	192,957	768	192,189
205	Oshkosh, Wis	10,928	1,204					386	818	9,724	10,928	1,204	9,724
206	Danville, Ill	8,828	31						31	8,797	8,828	31	8,797
207	Easton, Pa	39,764	2,764	2,000			404	24	336	37,000	39,764	2,764	37,000
208	Orange, N. J	432,185	3,003	1,800			593	610		429,182	432,185	3,003	429,182
209	Wilmington, N. C	32,308	4,790	332			2,921	879	658	27,518	32,308	4,790	27,518
210	Ogden, Utah	46,871	3,472	604			1,449	1,278	141	43,399	42,104	3,472	38,632
211	Norristown, Pa	20,724	223				86		137	20,501	20,724	223	20,501
212	Watertown, N. Y	13,057	13,057	9,843			23	2,933	258		13,057	13,057	
213	Waltham, Mass	48,630	4,354	2,200			465	801	888	44,276	48,630	4,354	44,276
214	La Crosse, Wis	82,942	471					227	244	82,471	82,942	471	82,471
215	Green Bay, Wis	2,156	1,225				425	97	703	931	2,156	1,225	931
216	Muskogee, Okla	24,365	299						299	24,066	24,365	299	24,066
217	Lynchburg, Va	112,070	5,110	3,225			1,275	355	255	106,960	112,070	5,110	106,960
218	Joplin, Mo	25,922	2,119	1,897				60	162	23,803	25,922	2,119	23,803
219	Newport, R. I	129,974	807	434			243	5	125	129,167	129,974	807	129,167
220	Colorado Springs, Colo	53,204	3,075				750	2,113	212	50,129	53,144	3,075	50,069
221	Zanesville, Ohio	29,964	503					340	163	29,461	29,964	503	29,461
222	Newport, Ky	219,782	1,550					569	981	218,232	247,324	1,550	245,774
223	Everett, Wash	49,041	224	126				90	8	48,817	49,041	224	48,817
224	Newark, Ohio	76,191	2,572	2,311			163		98	73,619	76,191	2,572	73,619
225	Bellingham, Wash	4,200	662	136				456	70	3,538	4,200	662	3,538
226	Jackson, Miss	30,019	3,112	500			1,193	1,404	15	26,907	26,604	3,112	23,492
227	Boise, Idaho	32,807	2,375	464	461		897	438	115	30,432	32,807	2,375	30,432

[1] Includes all receipts as reimbursements for material damage to city property.
[2] The nongovernmental-cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	Grand total		$1,224,112,714	$1,380,444,844	$305,666,630	$2,910,224,188	$310,506,954	$1,233,111,835	$1,366,605,399
	Group I		623,089,865	867,881,100	129,026,269	1,619,997,234	128,327,146	606,820,088	884,850,020
	Group II		171,648,380	159,491,427	66,470,445	397,610,252	69,839,407	174,389,868	153,380,977
	Group III		208,806,823	184,272,179	57,779,037	450,858,039	56,655,377	229,719,209	164,483,453
	Group IV		122,240,468	97,983,082	29,100,061	249,323,611	30,625,364	127,154,532	91,543,715
	Group V		98,327,178	70,817,056	23,290,818	192,435,052	25,059,660	95,028,158	72,347,234
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.								
1	New York, N. Y		$259,193,469	$487,302,541	$22,823,776	$769,319,786	$21,442,917	$245,963,030	$501,913,839
	General treasury	Dec. 31, 1918	220,753,081	410,322,069	18,562,310	649,637,460	13,546,529	239,422,592	396,668,339
	Mortgage tax fund	Dec. 31, 1918	765,077	450,888		1,215,965		34,452	1,181,513
	Foreign insurance tax fund	Dec. 31, 1918	365,272	41,052		406,324		182,049	224,275
	Cash in transit	Dec. 31, 1918		85,643	111,003	196,646	85,643		111,003
	Sinking funds	Dec. 31, 1918	32,806,324	63,882,225	1,146,014	97,834,563	3,338,884	601,796	93,893,883
	Public trust funds	Dec. 31, 1918	2,106,818	6,883,765	206,538	9,197,121	1,685,749	5,722,141	1,789,231
	Investment funds	Dec. 31, 1918	2,396,897			2,396,897			2,396,897
	Private trust funds	Dec. 31, 1918		5,636,899	2,797,911	8,434,810	2,786,112		5,648,698
2	Chicago, Ill		98,603,590	193,030,556	24,970,811	316,604,957	27,974,264	96,221,929	192,408,764
	City corporation		54,822,210	106,280,977	16,694,107	177,797,294	20,495,188	53,780,292	103,521,814
	General treasury	Dec. 31, 1918	50,832,502	42,013,135	10,124,055	102,969,692	12,593,349	52,069,947	38,306,396
	Library insurance fund	May 31, 1918			60	60		60	
	Sinking funds	Dec. 31, 1918	362,021	2,154,392	2,099,679	4,616,092	2,700,192		1,915,900
	Public trust funds	May 31, Sept. 30, Dec. 31, 1918	480,327	2,151,308	306,946	2,938,581	263,462	1,694,706	980,413
	Investment funds	Dec. 31, 1918	3,147,360	59,685,258	3,762,105	66,594,723	4,579,068	15,579	62,000,076
	Private trust funds	May 31, Dec. 31, 1918		276,884	401,262	678,146	359,117		319,029
	County		8,765,001	63,722,965	1,681,774	74,169,740	1,460,549	8,208,242	64,500,949
	General treasury	Nov. 30, 1918	8,745,380	4,468,754	1,215,341	14,429,475	1,036,404	8,208,242	5,184,829
	County-as-agent fund	Nov. 30, 1918		59,254,211	437,994	59,692,205	392,790		59,299,415
	Fee fund	Nov. 30, 1918	12,925		16,705	29,630	12,925		16,705
	Investment fund	Nov. 30, 1918	6,696		11,425	18,121	18,121		
	Private trust fund	Nov. 30, 1918			309	309	309		
	School district		22,895,388	15,293,459	1,879,810	40,068,657	2,400,174	22,482,507	15,185,976
	General treasury	Dec. 31, 1918	19,524,310	13,882,226	1,792,723	35,199,259	2,232,501	21,984,616	10,982,142
	Public trust funds	Dec. 31, 1918	3,371,077	298,089	87,087	3,756,253	165,952	497,891	3,092,410
	Investment fund	Dec. 31, 1918	1	1,113,144		1,113,145	1,721		1,111,424
	Park district		6,307,832	1,759,457	2,502,304	10,569,593	1,837,531	5,572,502	3,159,560
	General treasury	Apr. 30, May 13, May 31, June 30, July 31, Dec. 31, 1918; Feb. 28, Mar. 31, 1919.	6,149,357	883,535	2,022,723	9,055,615	1,621,968	5,311,617	2,122,030
	Sinking funds	Apr. 30, Dec. 31, 1918; Feb. 28, Mar. 31, 1919.	147,035	583,857	419,576	1,150,468	183,475	260,885	706,108
	Investment funds	Feb. 28, Mar. 31, 1919.	11,440	285,126	50,741	347,307	26,909		320,398
	Private trust funds	May 13, Dec. 31, 1918; Feb. 28, Mar. 31, 1919.		6,939	9,264	16,203	5,179		11,024
	Sanitary district		5,813,159	5,973,698	2,212,816	13,999,673	1,780,822	6,178,386	6,040,465
	General treasury	Dec. 31, 1918	5,355,016	5,607,374	2,212,816	13,175,206	1,780,822	6,178,386	5,215,998
	Investment fund	Dec. 31, 1918	458,143	366,324		824,467			824,467
3	Philadelphia, Pa		64,434,580	38,399,767	16,119,104	118,953,451	15,540,591	68,531,706	34,881,154
	City corporation		52,680,156	33,931,563	14,630,379	101,242,098	13,755,023	57,729,461	29,757,614
	General treasury	Dec. 31, 1918	43,431,445	21,418,272	13,268,947	78,118,664	12,250,112	49,004,733	16,863,819
	Special assessment fund	Dec. 31, 1918	226,955			226,955		226,955	
	Library fund	Dec. 31, 1918	12,361	375,515	55,780	443,656	70,882	372,774	
	Museum fund	Dec. 31, 1918	90,567	59,066	16,654	166,287	20,223	146,064	
	Sinking fund	Dec. 31, 1918	1,208,034	10,838,324	699,102	12,745,460	1,002,486	6,021,194	5,721,780
	Public trust funds:								
	Municipal	Dec. 31, 1918	4,867,121	985,808	435,286	6,288,215	159,865	1,926,689	4,201,661
	Nonmunicipal	Dec. 31, 1918		67	539	606	598		8
	Investment funds	Dec. 31, 1918	2,843,673	40,817	39,388	2,923,878	38,368	31,052	2,854,458
	Private trust fund	Dec. 31, 1918		213,694	114,683	328,377	212,489		115,888
	School district		11,619,848	4,345,581	1,461,627	17,427,056	1,759,537	10,673,078	4,994,441
	General treasury	Dec. 31, 1918	11,394,024	3,491,153	1,313,280	16,198,457	1,733,029	10,224,615	4,240,813
	Sinking fund	Dec. 31, 1918	63,014	486,178	119,930	669,122	17,444	50	651,628
	Public trust fund	Dec. 31, 1918	146,454	126,250	13,359	286,063	2,856	186,207	97,000
	Investment fund	Dec. 31, 1918	16,356	242,000	15,058	273,414	6,208	262,206	5,000
	Poor district		134,576	122,623	27,098	284,297	26,031	129,167	129,099
	General treasury	Dec. 31, 1918; Mar. 31, 1919.	134,201	122,023	26,813	283,037	25,880	128,634	128,523
	Public trust fund	Dec. 31, 1918	375	600	285	1,260	151	533	576

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919—Continued.								
4	Detroit, Mich		$32,916,403	$21,018,066	$1,477,101	$55,411,570	$1,619,649	$35,042,753	$18,749,168
	City corporation		30,276,649	16,166,616	1,104,032	47,547,297	1,373,410	32,537,861	13,636,026
	General treasury	June 30, 1919	24,943,746	8,029,953	329,797	33,303,496	410,931	27,503,134	5,389,431
	Local improvement fund	June 30, 1919		1,776,115		1,776,115		1,776,115	
	House of correction fund	Dec. 31, 1918	280,226	40,593	16,598	337,417	309	317,515	19,593
	Park fund	June 30, 1919	4,787		1,398	6,185	12	6,173	
	Water fund	June 30, 1919	2,528,273	132,507	28,120	2,688,900	14,734	2,572,827	101,339
	Cash in transit	June 30, 1919		2,250		2,250	2,250		
	Sinking funds	June 30, 1919	2,457,793	2,560,172	712,635	5,730,600	905,184	318,850	4,506,566
	Public trust funds	June 30, 1919	61,824	21,143	11,286	94,253	36,425	43,247	14,581
	Investment funds	Dec. 31, 1918; June 30, 1919.		3,592,142		3,592,142			3,592,142
	Private trust fund	Dec. 31, 1918		11,741	4,198	15,939	3,565		12,374
	County		2,639,754	4,851,450	373,069	7,864,273	246,239	2,504,892	5,113,142
	General treasury	Nov. 30, 1918	2,630,883	44,476	336,664	3,012,023	219,131	2,490,289	302,603
	County-as-agent fund	Nov. 30, 1918		4,707,759	14,207	4,721,966	4,841		4,717,125
	Soldiers' relief commission fund	Nov. 30, 1918		15,015	41	15,056	492	14,564	
	Sinking fund	Nov. 30, 1918	8,871	77,250	3,813	89,934	2,758	39	87,137
	Private trust funds	Nov. 30, 1918		6,950	18,344	25,294	19,017		6,277
5	Cleveland, Ohio		26,913,725	47,492,199	20,473,091	94,879,015	19,800,775	29,958,354	45,119,886
	City corporation		15,142,067	21,806,317	9,364,886	46,313,270	7,943,525	18,483,496	19,886 249
	General treasury	Dec. 31, 1918	14,640,427	10,072,964	8,836,471	33,549,862	6,897,326	15,304,311	11,348,225
	Fee and special fund	Dec. 31, 1918	130,802			130,802		130,802	
	Sinking fund	Dec. 31, 1918	349,368	11,212,435	269,344	11,831,147	774,877	2,776,519	8,279,751
	Public trust funds:								
	Municipal	Dec. 31, 1918	21,470	303,226	16,817	341,513	26,549	271,864	43,100
	Nonmunicipal	Dec. 31, 1918		7,044	12,872	19,916	1,961		17,955
	Private trust funds	Dec. 31, 1918		210,648	229,382	440,030	242,812		197,218
	County		3,564,185	22,664,407	3,932,253	30,160,845	3,623,960	3,161,245	23,375,640
	General treasury	Aug. 31, 1918	3,564,185	447,393	3,807,388	7,818,966	3,570,260	3,161,245	1,087,461
	County-as-agent fund	Aug. 31, 1918		22,209,621	117,929	22,327,550	46,305		22,281,245
	Private trust fund	Aug. 31, 1918		7,393	6,936	14,329	7,395		6,934
	School district		8,207,473	3,021,475	7,175,952	18,404,900	8,233,290	8,313,613	1,857,997
	General treasury	Aug. 31, 1918	5,542,012	2,510,796	4,022,237	12,075,045	4,715,176	7,111,210	248,659
	Fee and special funds	Aug. 31, Dec. 31, 1918.	72,028			72,028		72,028	
	Miscellaneous fund	Aug. 31, 1918	825,000		610,000	1,435,000	825,000		610,000
	Library fund	Dec. 31, 1918	618,046	48,344	2,173,986	2,840,376	2,263,128	573,904	3,344
	Sinking funds	Aug. 31, Dec. 31, 1918.	1,073,427	377,348	350,893	1,801,668	383,491	501,784	916,393
	Public trust fund	June 30, 1918	76,960	84,987	18,836	180,783	46,495	54,687	79,601
6	St. Louis, Mo		25,426,048	5,913,067	9,790,872	41,129,987	7,993,066	24,320,654	8,816,267
	City corporation		19,499,451	5,233,028	8,056,836	32,789,315	6,107,645	18,554,426	8,127,244
	General treasury	Apr. 7, 1919	18,095,436	724,024	3,721,248	22,540,708	2,849,581	16,994,272	2,696,855
	Collector's commission and expense fund.	Apr. 7, 1919	270,109			270,109		165,560	104,549
	Clerk of circuit court fee fund	Dec. 31, 1918	109,914	54,682	3,121	167,717	3,458	109,544	54,715
	Judge of probate court fee fund	Dec. 31, 1918	54,685			54,685		40,069	14,616
	Public improvement fund	Apr. 7, 1919	744,217	102,513		846,730		846,730	
	Convict labor account	Apr. 7, 1919	14,627			14,627		14,627	
	Library fund	Mar. 13. 1919	10,205	335,999	20,206	366,410	14,976	299,828	51,606
	Museum fund	Apr. 9, 1919	1,631	80	6,152	7,863	3,944	138	3,781
	State revenue fund	Apr. 7, 1919		2,265,093		2,265,093			2,265,093
	Sinking funds	Apr. 7, 1919	63,990	1,711,599	4,278,552	6,054,141	3,184,395		2,869,746
	Public trust funds	Dec. 31, 1918; Feb. 28; Mar. 31, Apr. 9, 1919,	103,243	35,251	27,423	165,917	51,157	83,617	31,143
	Investment funds	Mar. 31, Apr. 7, Apr. 9, 1919.	31,394	3,787		35,181		41	35,140
	Private trust fund	Apr. 7, 1919			134	134	134		
	School district		5,926,597	680,039	1,734,036	8,340,672	1,885,421	5,766,228	689,023
	General treasury	June 30, 1919	5,524,554	208,431	1,659,290	7,392,275	1,592,845	5,681,869	117,561
	Lunch-room fund	June 30, 1919	536	138,869	19,287	158,692	15,388		143,304
	Sinking fund	June 30, 1919	241,256	319	38,786	280,361	148,149	60,000	72,212
	Public trust funds	June 30, 1919	156,800	121,631	4,462	282,893	81,432	24,292	177,169
	Investment fund	June 30, 1919	3,451	4,000	7,620	15,071	11,286	67	3,718
	Private trust fund	June 30, 1919		206,789	4,591	211,380	36,321		175,059
7	Boston, Mass		43,496,379	30,591,099	9,239,990	83,327,468	10,467,804	38,670,836	34,188,828
	General treasury	Jan. 31, 1919	39,622,625	21,038,897	4,674,540	65,336,062	5,241,693	34,199,810	25,894,559
	County fund	Jan. 31, 1919	236,288	2,550,946		2,787,234		2,005,828	781,406
	Overseers of poor fund	Jan. 31, 1919	266,568	790,546		1,057,114	1,899	846,236	208,979
	Sinking funds	Jan. 31, 1919	1,519,826	5,098,275	3,308,710	9,926,811	4,079,569		5,847,242
	Public trust funds:								
	Municipal	Jan. 31, 1919	634,012	240,941	199,237	1,074,190	213,076	253,372	607,742
	Nonmunicipal	Jan. 31, 1919		23,430	1,646	25,076	2,906		22,170
	Investment fund	Jan. 31, 1919	1,217,060	688,000	679,285	2,584,345	517,582	1,365,590	701,173
	Private trust funds	Jan. 31, 1919		160,064	376,572	536,636	411,079		125,557

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919—Continued.								
8	Baltimore, Md		$19,544,420	$6,188,364	$2,929,107	$28,661,891	$2,501,000	$17,317,227	$8,843,664
	General treasury	Dec. 31, 1918	18,478,154	1,817,494	2,555,263	22,850,911	2,260,290	17,227,664	3,362,957
	Sinking fund	Dec. 31, 1918	989,095	1,326,919	362,060	2,678,074	224,552	.....	2,453,522
	Public trust funds	Dec. 31, 1918	69,968	26,189	3,488	99,645	2,245	89,563	7,837
	Investment funds	Dec. 31, 1918	7,203	3,015,416	4,771	3,027,390	12,800	.....	3,014,590
	Private trust fund	Dec. 31, 1918	.....	2,346	3,525	5,871	1,113	.....	4,758
9	Pittsburgh, Pa.		25,983,215	9,345,130	11,380,559	46,708,904	10,294,635	25,652,753	10,761,516
	City corporation		15,200,753	5,982,486	3,485,589	24,668,828	3,249,051	14,300,580	7,119,197
	General treasury	Dec. 31, 1918	14,960,446	2,594,222	2,197,802	19,752,470	2,303,330	13,991,762	3,457,378
	Bridge fund	Dec. 31, 1918	23,784	.....	11,181	34,965	13,403	1,562	20,000
	Library fund	Dec. 31, 1918	10,425	258,187	31,860	300,472	23,872	276,589	11
	Sinking fund	Dec. 31, 1918	113,958	3,069,264	1,120,189	4,303,411	871,511	.....	3,431,900
	Public trust funds	Dec. 31, 1918	47,515	25,541	72,120	145,176	19,873	30,667	94,636
	Investment fund	Dec. 31, 1918	44,625	35,272	52,437	132,334	17,062	.....	115,272
	County		5,096,375	2,314,212	2,702,846	10,113,433	2,211,590	5,539,057	2,362,786
	General treasury	Dec. 31, 1918	4,398,311	1,377,870	1,196,531	6,972,712	1,348,023	4,775,811	848,878
	Home and hospital for insane, and tuberculosis sanatorium fund.	Dec. 31, 1918	445,975	35,343	240,655	721,973	330,295	320,387	71,291
	Workhouse fund	Dec. 31, 1918	213,325	138,876	56,260	408,471	62,377	343,977	2,117
	Industrial training school fund	Dec. 31, 1918	286	90,340	14,802	105,428	12,877	92,551	.....
	Sinking fund	Dec. 31, 1918	27,155	650,555	1,165,595	1,849,305	410,833	.....	1,438,472
	Public trust fund	Dec. 31, 1918	11,313	15,228	29,003	55,544	47,185	6,331	2,028
	School district		5,686,087	1,048,432	5,192,124	11,926,643	4,833,994	5,813,116	1,279,533
	General treasury	Dec. 31, 1918	5,620,765	116,083	4,644,285	10,381,133	4,047,025	5,359,537	974,501
	Sinking fund	Dec. 31, 1918	65,322	932,349	547,839	1,545,510	786,899	453,579	305,032
10	Los Angeles, Calif.		26,578,036	28,600,311	9,821,858	65,000,205	10,692,445	25,140,826	29,166,934
	City corporation		15,017,061	4,016,303	4,990,466	24,023,830	4,694,887	13,459,223	5,869,720
	General treasury	June 30, 1919	13,864,773	1,871,727	4,195,222	19,931,722	4,164,127	12,393,378	3,374,217
	Special assessment fund	June 30, 1919	983,481	8,208	.....	991,689	.....	991,689	.....
	Convict labor account	June 30, 1919	23,222	.....	.....	23,222	.....	23,222	.....
	Water revenue emergency fund	June 30, 1919	.....	.....	8,150	8,150	7,000	.....	1,150
	Electric plant emergency fund	June 30, 1919	.....	.....	7,000	7,000	7,000	.....	.....
	Sinking funds	June 30, 1919	118,631	876,987	659,009	1,654,627	325,148	.....	1,329,479
	Public trust funds	June 30, 1919	2,121	65,416	39,966	107,503	47,554	48,845	11,104
	Investment funds	June 30, 1919	24,833	252,773	16,418	288,024	2,886	2,089	283,049
	Private trust fund	June 30, 1919	.....	941,192	70,701	1,011,893	141,172	.....	870,721
	County		6,280,060	22,891,719	3,694,709	32,866,488	4,649,324	5,369,852	22,847,312
	General treasury	June 30, 1919	5,984,378	2,062,635	1,068,325	9,115,338	1,883,829	5,198,522	2,032,987
	County-as-agent fund	June 30, 1919	.....	20,474,858	2,002,563	22,477,421	1,868,125	.....	20,609,296
	Sinking funds	June 30, 1919	295,682	176,907	157,723	630,312	253,953	171,330	205,029
	Private trust funds	June 30, 1919	.....	177,319	466,098	643,417	643,417	.....	.....
	School district		5,280,915	1,692,289	1,136,683	8,109,887	1,348,234	6,311,751	449,902
	General treasury	June 30, 1919	4,514,175	1,688,583	786,708	6,989,466	945,953	5,933,571	109,942
	Cash in transit	June 30, 1919	.....	.....	8,207	8,207	.....	.....	8,207
	Sinking fund	June 30, 1919	704,353	3,706	341,768	1,049,827	402,281	378,180	269,366
	Investment fund	June 30, 1919	62,387	.....	.....	62,387	.....	.....	62,387
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.								
11	San Francisco, Calif.		$19,684,774	$6,679,357	$6,373,214	$32,737,345	$5,658,732	$19,816,476	$7,262,137
	General treasury	June 30, 1919	17,438,734	4,544,726	4,453,848	26,437,308	3,628,446	19,026,286	3,782,576
	Special assessment fund	June 30, 1919	519,913	.....	.....	519,913	.....	519,913	.....
	Municipal railway accident insurance fund.	June 30, 1919	.....	23,891	33,784	57,675	56,690	985	.....
	Sinking fund	June 30, 1919	1,376,504	210,968	1,199,606	2,787,078	1,225,278	.....	1,561,800
	Public trust funds	June 30, 1919	163,668	121,743	36,019	321,430	7,997	251,712	61,721
	Investment funds	June 30, 1919	185,955	529,523	342,372	1,057,850	442,176	17,580	598,094
	Private trust funds	June 30, 1919	.....	1,248,506	307,585	1,556,091	298,145	.....	1,257,946
12	Buffalo, N. Y.		21,982,298	15,614,601	7,551,600	45,148,499	10,862,627	20,847,088	13,438,784
	City corporation		19,476,260	13,170,365	6,679,361	39,325,986	9,693,602	18,703,467	10,928,917
	General treasury	June 30, 1919	18,711,925	8,857,383	4,734,306	32,303,614	6,970,456	18,060,298	7,272,860
	City and county hall fund	Dec. 31, 1918	27	49,166	780	49,973	709	49,264	.....
	Library funds	Dec. 31, 1918; June 30, 1919	13,393	182,537	60,697	256,627	22,544	203,464	30,619
	Comptroller's cash fund	June 30, 1919	.....	1,505,090	1,191,812	2,696,902	1,493,299	110,190	1,093,413
	Sinking funds	June 30, 1919	507,325	857,131	528,778	1,893,234	594,185	20,417	1,278,632
	Public trust funds	Dec. 31, 1918; June 30, 1919	231,119	114,668	57,443	403,230	100,704	259,834	42,692
	Investment funds	June 30, 1919	12,471	1,344,134	78,432	1,435,037	488,885	.....	946,152
	Private trust funds	June 30, 1919	.....	260,256	27,113	287,369	22,820	.....	264,549

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919—Continued.								
12	Buffalo, N. Y.—Continued.								
	County		$2,506,038	$2,444,236	$872,239	$5,822,513	$1,169,025	$2,143,621	$2,509,867
	General treasury	Dec. 31, 1918	2,464,020	729,747	345,093	3,539,860	738,273	2,101,137	700,450
	County-as-agent fund	Dec. 31, 1918		1,571,361	68,078	1,639,439	38,144		1,601,295
	City and county hall fund	Dec. 31, 1918	22	39,824	632	40,478	574	39,904	
	Superintendent of poor funds	Dec. 31, 1918	41,996	2,095	11,192	55,283	13,681	2,580	39,022
	Private trust fund	Dec. 31, 1918		101,209	446,244	547,453	378,353		169,100
13	Milwaukee, Wis.		16,996,789	8,900,511	4,891,883	30,789,183	3,640,020	17,224,741	9,924,422
	City corporation		14,117,913	6,824,991	4,001,807	24,944,711	2,705,038	14,580,890	7,658,783
	General treasury	Dec. 31, 1918	13,947,722	6,501,893	3,958,335	24,407,950	2,682,465	14,454,708	7,270,777
	Library cash fund	Dec. 31, 1918		201	42	243	75		168
	Public trust funds	Apr. 30, Aug. 31, Dec. 31, 1918.	170,191	67,304	43,430	280,925	22,498	126,182	132,245
	Investment fund	Dec. 31, 1918		250,000		250,000			250,000
	Private trust fund	Dec. 31, 1918		5,593		5,593			5,593
	County		2,878,876	2,075,520	890,076	5,844,472	934,982	2,643,851	2,265,639
	General treasury	Dec. 31, 1918	2,878,524	178,936	835,784	3,893,244	850,047	2,584,265	458,932
	County-as-agent fund	Dec. 31, 1918		1,376,486	1,347	1,377,833	3,246		1,374,587
	Highway commission fund	Dec. 31, 1918		57,400	2,826	60,226	640	59,586	
	Hunters' license fund	Dec. 31, 1918		8,632		8,632			8,632
	Investment fund	Dec. 31, 1918	352	57,644		57,996			57,996
	Private trust funds	Dec. 31, 1918		396,422	50,119	446,541	81,049		365,492
14	Washington, D. C.		19,410,589	4,222,742	6,764,735	30,398,066	7,853,107	16,973,913	5,571,046
	General treasury	June 30, 1919	18,787,306	426,075	6,393,093	25,606,474	7,412,597	14,658,957	3,534,920
	Register of wills fund	June 30, 1919	51,085	10		51,095		51,075	20
	Militia fund	June 30, 1919		45,840	3,193	49,033	4,459	44,574	
	Recorder of deeds fund	June 30, 1919	55,333	2,798	5,596	63,727	10,952	47,179	5,596
	Bridge fund	June 30, 1919		59,259	709	59,968	4,572	55,396	
	Convict labor accounts	June 30, 1919	21,142			21,142		21,142	
	Library fund	June 30, 1919	8,556		2,360	10,916	3,206	7,710	
	Park funds	June 30, 1919		510,264	46,329	556,593	21,800	534,793	
	Miscellaneous funds	June 30, 1919	301,771	936,848	45,119	1,283,738	144,445	1,075,580	63,713
	Sinking fund	June 30, 1919	60,430	975,408	14,277	1,050,115	9,232	203,993	836,890
	Public trust funds	June 30, 1919	124,966	164,425	39,578	328,969	53,755	273,514	1,700
	Private trust funds	June 30, 1919		1,101,815	214,481	1,316,296	188,089		1,128,207
15	Newark, N. J.		17,559,789	42,223,546	8,534,701	68,318,036	8,025,254	19,985,949	40,306,833
	City corporation		14,699,115	34,061,805	5,954,250	54,715,170	6,015,229	16,680,864	32,019,077
	General treasury	Dec. 31, 1918	12,318,297	27,776,565	4,562,426	44,657,288	4,912,243	10,433,420	29,311,625
	Court fee fund	Dec. 31, 1918	8,733			8,733		8,733	
	School fund	June 30, 1918	1,713,365	2,055,859	1,310,261	5,079,485	991,011	4,083,531	4,943
	Library fund	Dec. 31, 1918	18,494	162,013	578	181,085	430	161,101	19,554
	Sinking fund	Dec. 31, 1918	532,491	3,460,880	21,850	4,015,221	37,620	1,848,593	2,129,008
	Public trust funds	Apr. 30, Dec. 31, 1918.	96,133	296,075	26,299	418,507	31,223	117,379	269,905
	Investment fund	Dec. 31, 1918	11,602	259,135	18,618	289,355	10,690	28,107	250,558
	Private trust funds	Dec. 31, 1918		51,278	14,218	65,496	32,012		33,484
	County		2,860,674	8,161,741	2,580,451	13,602,866	2,010,025	3,305,085	8,287,756
	General treasury	Dec. 31, 1918	2,713,664	1,918,933	2,344,200	6,976,797	1,652,900	2,992,860	2,331,037
	County-as-agent fund	Dec. 31, 1918		5,272,192		5,272,192			5,272,192
	Institution for insane minor sales fund.	Dec. 31, 1918	1,794		2,264	4,058	2,358	1,700	
	Parental school fund	Dec. 31, 1918	51	24,476	2,453	26,980	2,529	21,615	2,836
	Vocational school fund	Dec. 31, 1918	7,100	27,559	439	35,098	5,266	26,632	3,200
	Park commission fund	Dec. 31, 1918	13,334	233,517	212,590	459,441	142,918	250,963	65,560
	Sinking fund	Dec. 31, 1918	122,134	601,712	17,400	741,246	203,313	384	537,549
	Public trust fund	Dec. 31, 1918	2,172	2,072	1,105	5,349	741		4,608
	Investment funds	Dec. 31, 1918	425	81,280		81,705		10,931	70,774
16	Cincinnati, Ohio		16,772,286	19,323,793	11,130,395	47,226,474	11,523,748	17,175,211	18,527,515
	City corporation		11,005,748	5,816,877	5,658,102	22,480,727	4,664,601	11,041,633	6,774,493
	General treasury	Dec. 31, 1918	6,932,789	1,917,954	4,699,962	13,550,705	3,271,444	7,193,337	3,085,924
	Fee and special funds	Aug. 31, 1918	151,360			151,360		151,360	
	University fund	Dec. 31, 1918	105,577	310,454	65,428	481,459	55,809	425,044	606
	Sinking fund	Dec. 31, 1918	2,381,611	3,098,375	697,434	6,177,420	1,153,317	2,995,100	2,029,003
	Public trust funds:								
	Municipal	Dec. 31, 1918	189,817	198,545	102,595	490,957	105,391	264,973	120,593
	Nonmunicipal	Dec. 31, 1918		65,500	206	65,706			65,706
	Investment funds	Dec. 31, 1918	1,244,594	51,311	23,724	1,319,629	19,935	11,819	1,287,875
	Private trust funds	Dec. 31, 1918		174,738	68,753	243,491	58,705		184,786
	County		2,034,631	12,818,111	3,798,380	18,651,122	4,829,893	2,612,689	11,208,540
	General treasury	Aug. 31, 1918	2,014,489	763,451	2,237,073	5,015,013	2,266,194	2,271,310	477,509
	County-as-agent fund	Dec. 31, 1918		11,574,058	1,353,663	12,927,721	2,302,143		10,625,578
	Library fund	June 30, 1918	8,141	172,853	1,371	182,365	5,963	168,506	7,896
	Sinking fund	Aug. 31, 1918	9,017	282,976	181,742	473,735	231,281	172,360	70,094
	Public trust fund	June 30, 1918	2,984	3,633	384	7,001	34	513	6,454
	Private trust fund	Aug. 31, 1918		21,140	24,147	45,287	24,278		21,009

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919—Continued.								
16	Cincinnati, Ohio—Continued.								
	School district		$3,731,907	$688,805	$1,673,913	$6,094,625	$2,029,254	$3,520,889	$544,482
	General treasury	Aug. 31, 1918	3,636,630	321,876	1,447,189	5,405,695	1,829,277	3,198,504	377,914
	Fee and special fund	Aug. 31, 1918	20,723			20,723		20,723	
	Sinking fund	Aug. 31, 1918	29,119	329,261	207,718	566,098	181,980	233,336	150,782
	Public trust funds	Aug. 31, Dec. 31, 1918.	45,435	37,668	19,006	102,109	17,997	68,326	15,786
17	New Orleans, La.		6,748,495	7,242,733	4,755,549	18,746,777	2,733,608	10,206,881	5,806,288
	General treasury	Dec. 31, 1918	4,041,864	2,599,205	1,440,847	8,081,916	1,332,401	2,817,120	3,932,395
	Judicial expense fund	Dec. 31, 1918	125,192		72,185	197,377	63,478	133,899	
	Courthouse commission fund	Dec. 31, 1918	108	23,950	2,689	26,747	13,375	13,372	
	Police commission fund	Dec. 31, 1918	63,320	468,265	19,300	550,885	26,977	510,857	13,051
	Fire commission fund	Dec. 31, 1918	2,865	635,425	50,597	688,887	32,666	596,672	59,549
	Health fund	Dec. 31, 1918	43,242	101,425	1,367	146,034	1,531	144,503	
	Sewage and water fund	Dec. 31, 1918	776,291	674,265	951,121	2,401,677	277,603	1,675,225	448,849
	Park and avenue commission fund	Dec. 31, 1918			18,648	18,648		18,648	
	Prison and asylum commission fund	Dec. 31, 1918			10	10		10	
	Almshouse fund	Dec. 31, 1918	3,301	14,071	873	18,245	448	17,797	
	School fund	June 30, 1918	291,444	889,484	86,214	1,267,142	61,950	1,194,517	10,675
	Library fund	Dec. 31, 1918	3,097	44,000	30	47,127	44	47,083	
	Park, playground, and museum funds	Dec. 31, 1918	44,817	73,372	18,711	136,900	4,093	77,029	55,778
	Public Belt Railroad fund	Dec. 31, 1918	1,168,549	24,868	90,431	1,283,848		1,225,843	58,005
	Sinking funds	Dec. 31, 1918	34,426	1,501,820	1,900,657	3,436,903	831,303	1,590,635	1,014,965
	Public trust funds:								
	Municipal	Aug. 31, Dec. 31, 1918.	131,309	132,486	101,827	365,622	87,684	143,573	134,365
	Nonmunicipal	Dec. 31, 1918		13	42	55	55		
	Investment funds	Dec. 28, Dec. 31, 1918.	18,670	33,323		51,993		98	51,895
	Private trust funds	Dec. 31, 1918		26,761		26,761			26,761
18	Minneapolis, Minn.		13,313,113	17,990,316	2,399,495	33,702,954	1,817,844	13,067,316	18,817,794
	City corporation		12,102,224	5,356,842	2,072,961	19,532,027	1,452,159	11,895,620	6,184,248
	General treasury	Dec. 31, 1918	11,116,768	3,868,316	1,878,602	16,863,686	1,180,537	11,711,130	3,972,019
	Convict labor account	Dec. 31, 1918	2,593			2,593		2,593	
	Library fund	Dec. 31, 1918	9,632	2,710	1,424	13,766	1,085	1,602	11,079
	Treasurer's temporary funds	Dec. 31, 1918	65,709			65,709			65,709
	Sinking fund	Dec. 31, 1918	785,453	1,366,809	99,798	2,252,060	179,379	5	2,072,676
	Public trust funds	Aug. 31, Dec. 31, 1918.	122,069	105,033	92,852	319,954	89,918	180,290	49,746
	Private trust fund	Dec. 31, 1918		13,974	285	14,259	1,240		13,019
	County		1,210,889	12,633,504	326,534	14,170,927	365,685	1,171,696	12,633,546
	General treasury	Dec. 31, 1918	1,180,675	204,206	184,127	1,569,008	163,729	1,170,419	234,860
	County-as-agent fund	Dec. 31, 1918		12,333,825	140,746	12,474,571	177,512		12,297,059
	Sinking funds	Dec. 31, 1918	28,791	95,473	1,471	125,735	24,108		101,627
	Public trust fund	Dec. 31, 1918	1,423		190	1,613	336	1,277	
19	Kansas City, Mo.		13,699,165	10,119,156	7,496,687	31,315,008	9,895,921	13,146,201	8,272,886
	City corporation		7,975,227	3,096,814	2,710,922	13,782,963	3,014,193	8,231,337	2,537,433
	General treasury	Apr. 21, 1919	6,204,853	2,870,963	2,689,746	11,765,562	2,702,466	6,872,644	2,190,452
	Public improvement fund	Apr. 21, 1919	1,329,528	12,833		1,342,361		1,342,361	
	Sinking fund	Apr. 21, 1919	426,263	207,649	5,257	639,169	310,304		328,865
	Public trust fund	Dec. 31, 1918	14,583	5,369	15,919	35,871	1,423	16,332	18,116
	County		2,077,717	6,212,190	3,598,287	11,888,194	4,304,806	2,002,471	5,580,917
	General treasury	Dec. 31, 1918	2,033,566	1,284,250	1,223,068	4,540,884	1,313,534	1,991,256	1,236,094
	County-as-agent fund	Dec. 31, 1918		4,880,335	2,333,469	7,213,804	2,942,468		4,271,336
	Secured debt tax fund	Dec. 31, 1918	5,029	11,297	2,164	18,490	3,311		15,179
	Sinking fund	Dec. 31, 1918	22,804		13,027	35,831	29,921	5,910	
	Public trust fund	Dec. 31, 1918	16,318	36,308	26,559	79,185	15,572	5,305	58,308
	School district		3,646,221	810,152	1,187,478	5,643,851	2,576,922	2,912,393	154,536
	General treasury	June 30, 1919	3,400,075	793,210	810,148	5,003,433	1,993,446	2,912,393	97,594
	Sinking fund	June 30, 1919	246,146	16,942	377,330	640,418	583,476		56,942
20	Seattle, Wash.		18,954,555	25,110,765	4,197,265	48,262,585	5,551,041	19,358,783	23,352,761
	City corporation		11,373,634	8,251,706	2,341,795	21,967,135	3,501,734	11,540,505	6,924,896
	General treasury	Dec. 31, 1918	10,917,931	7,557,448	2,054,229	20,529,608	3,352,302	11,494,776	5,682,530
	Sinking fund	Dec. 31, 1918	405,527	517,476	262,733	1,185,736	114,074		1,071,662
	Public trust funds	Dec. 31, 1918	40,345	17,962	22,060	80,367	34,198	45,729	440
	Investment fund	Dec. 31, 1918	9,831	158,820	2,773	171,424	1,160		170,264
	County		3,225,665	15,174,222	963,479	19,363,366	916,095	2,709,514	15,737,757
	General treasury	Dec. 31, 1918	3,225,665	1,088,665	438,485	4,752,815	462,630	2,709,514	1,580,611
	County-as-agent fund	Dec. 31, 1918		14,070,123	524,032	14,594,155	452,467		14,141,688
	Investment fund	Dec. 31, 1918		11,240		11,240			11,240
	Private trust fund	Dec. 31, 1918		4,194	962	5,156	938		4,218

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

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Federal Reserve Bank of St. Louis

TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919—Continued.								
20	Seattle, Wash.—Continued.								
	School district		$2,296,375	$1,426,165	$690,968	$4,413,508	$668,707	$3,334,149	$410,652
	General treasury	June 30, 1918	2,137,957	1,422,502	581,513	4,141,972	546,834	3,334,149	260,989
	Sinking fund	June 30, 1918	158,418	20	109,455	267,893	121,873		146,020
	Investment fund	June 30, 1918		3,643		3,643			3,643
	Port of Seattle		2,058,881	258,672	201,023	2,518,576	464,505	1,774,615	279,456
	General treasury	Dec. 31, 1918	1,889,842	127,132	160,556	2,177,530	420,957	1,541,417	215,156
	Sinking fund	Dec. 31, 1918	169,039	131,540	40,467	341,046	43,548	233,198	64,300
21	Indianapolis, Ind		6,526,527	2,063,877	2,374,921	[2] 10,965,325	2,277,505	6,587,309	2,100,511
	City corporation		4,298,247	1,949,927	1,627,264	7,875,438	1,753,784	4,133,455	1,988,199
	General treasury	Dec. 31, 1918	3,201,369	1,157,791	615,730	4,974,890	632,273	3,369,377	973,240
	Special assessment funds	Dec. 31, 1918	665,972	348	59,684	726,004	40,972	673,444	11,588
	Street intersection fund	Dec. 31, 1918	96,476	2,061	21,064	119,601	2,127	10,899	106,575
	Improvement fund	Dec. 31, 1918	26,657		53,285	79,942	79,930	12	
	Sinking funds	Dec. 31, 1918	226,754		534,144	760,898	654,326	14,838	91,734
	Public trust funds	Dec. 31, 1918	81,019	21,757	30,387	133,163	30,886	64,885	37,392
	Private trust funds	Dec. 31, 1918		767,970	312,970	1,080,940	313,270		767,670
	School district		2,228,280	113,950	747,657	3,089,887	523,721	2,453,854	112,312
	General treasury	June 30, 1918	2,058,516	67,705	503,778	2,629,999	442,436	2,127,240	60,323
	Library fund	June 30, 1918	110,529	22,568	176,420	309,517	9,695	260,025	9,797
	Public trust funds	June 30, 1918	59,235	23,677	67,459	150,371	71,590	36,589	42,192
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.								
22	Jersey City, N. J		$9,905,000	$13,465,358	$2,913,027	[3] $26,283,385	$1,702,187	$12,582,821	$11,998,377
	City corporation		7,720,697	7,416,388	1,728,583	16,865,668	1,011,057	9,735,446	6,119,165
	General treasury	Nov. 30, 1918	7,349,014	6,813,368	1,236,398	15,398,780	973,788	9,477,899	4,947,093
	Hunting and fishing license fund	Nov. 30, 1918	205			205		205	
	Library fund	Dec. 31, 1918	2,456	91,246	30,180	123,882	14,369	109,513	
	Sinking fund	Nov. 30, 1918	314,667	392,796	377,095	1,084,558	2,692		1,081,866
	Public trust funds	Nov. 30, Dec. 31, 1918	54,355	118,978	84,910	258,243	20,208	147,829	90,206
	County		2,184,303	6,048,970	1,184,444	9,417,717	691,130	2,847,375	5,879,212
	General treasury	Nov. 30, 1918	2,106,070	654,495	870,354	3,630,919	452,457	2,303,442	875,020
	County-as-agent fund	Nov. 30, 1918		4,658,955		4,658,955			4,658,955
	Health fund	Dec. 31, 1918	2,651		685	3,336		2,577	759
	Mosquito extermination fund	Nov. 30, 1918	90	18,480	2,043	20,613	5,446	15,167	
	Parental school fund	Nov. 30, 1918	324	17,048	12	17,384	1,256	16,076	52
	Park fund	Nov. 30, 1918	6,422	469,000	91,221	566,643	56,933	509,710	
	Sinking fund	Dec. 31, 1918	68,518	230,712	219,940	519,170	174,744		344,426
	Public trust fund	Nov. 30, 1918	228	280	189	697	294	403	
23	Rochester, N. Y		9,517,337	7,826,078	3,727,229	21,070,644	5,506,308	11,130,810	4,433,526
	City corporation		9,281,746	7,610,063	3,727,229	20,619,038	5,506,308	10,889,073	4,223,657
	General treasury	Dec. 31, 1918	9,055,899	6,404,799	1,832,876	17,293,574	3,727,004	10,539,657	3,026,913
	Cemetery fund	Dec. 31, 1918	75,695	5,501	22,478	103,674	22,324	73,599	7,751
	Sinking funds	Dec. 31, 1918	64,964	668,266	1,354,312	2,087,542	1,318,821	186,521	582,200
	Public trust funds:								
	Municipal	Dec. 31, 1918	81,215	43,369	95,317	219,901	130,218	89,296	387
	Nonmunicipal	Dec. 31, 1918		18,753	38,696	57,449	16,202		41,247
	Investment fund	Dec. 31, 1918	3,973	7,034	15,023	26,030	12,057		13,973
	Private trust funds	Dec. 31, 1918		462,341	368,527	830,868	279,682		551,186
	County supervisors' fund		235,591	216,015		451,606		241,737	209,869
	General treasury	Sept. 30, 1918	235,591	216,015		451,606		241,737	209,869
24	Portland, Oreg		12,469,262	11,700,583	4,427,874	[4] 28,597,719	3,791,628	11,508,822	13,297,269
	City corporation		7,357,177	3,600,106	3,124,951	14,082,234	2,690,399	6,721,017	4,670,818
	General treasury	Nov. 30, 1918	4,475,424	1,671,803	937,082	7,084,309	844,043	5,186,347	1,053,919
	Dock commission fund	Nov. 30, 1918	370,397	941,009	1,310,733	2,622,139	941,914	1,522,910	157,315
	Petty cash fund	Nov. 30, 1918		200	2,875	3,075	3,075		
	Sinking funds	Sept. 30, Nov. 30, 1918	2,466,822	834,411	858,472	4,159,705	890,414		3,269,291
	Public trust funds	Nov. 30, 1918	42,647	28,667	14,274	85,588	4,585	11,760	69,243
	Investment funds	Nov. 30, 1918	1,887	124,016	1,515	127,418	6,368		121,050

[1] Also the aggregate of payments and cash on hand at the close of the year.
[2] Receipts, payments, and cash balances of county government not included. For explanation see p. 47.
[3] Includes 89 per cent of receipts, payments, and cash balances of county government. For explanation, see p. 47.
[4] Includes 93 per cent of receipts, payments, and cash balances of county government. For explanation, see p. 47.

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.								
24	Portland, Oreg.—Continued.								
	County		$2,359,895	$7,561,612	$537,762	$10,459,269	$661,087	$1,828,128	$7,970,054
	General treasury	Dec. 31, 1918	2,046,079	270,890	367,143	2,684,112	439,064	1,632,503	612,545
	County-as-agent fund	Dec. 31, 1918		6,648,677	14,744	6,663,421	33,634		6,629,787
	County clerk's fund	Dec. 31, 1918	79,679	208,094	132,194	419,967	116,886	4,647	298,434
	District court fund	Dec. 31, 1918	23,384	45,230	9,415	78,029	4,906		73,123
	Library fund	Oct. 31, 1918	24,733	149,465	2,709	176,907	6,893	169,608	406
	Interstate bridge fund	Dec. 31, 1918	179,139		6,249	185,388	20,600	21,370	143,418
	Cash in transit	Dec. 31, 1918		27,101	239	27,340	27,101		239
	Public trust fund	Oct. 31, 1918	6,881	14,471	280	21,632	239		21,393
	Private trust funds	Dec. 31, 1918		197,684	4,789	202,473	11,764		190,709
	School district		2,075,375	452,352	676,170	3,203,897	337,789	2,426,344	439,764
	General treasury	June 30, 1918	2,047,187	341,244	373,470	2,761,901	220,893	2,422,591	118,417
	Sinking fund	June 30, 1918	5,344	85,619	215,600	306,563	6,526		300,037
	Public trust fund	June 30, 1918	20,940	10,489	2,141	33,570	8,507	3,753	21,310
	Investment fund	June 30, 1918	1,904	15,000	84,959	101,863	101,863		
	Port of Portland		676,815	86,513	88,991	852,319	102,353	533,333	216,633
	General treasury	Dec. 31, 1918	666,403	13,578	85,182	765,163	98,132	533,333	133,698
	Sinking funds	Dec. 31, 1918	10,412	72,935	3,809	87,156	4,221		82,935
25	Denver, Colo		7,989,052	18,767,516	1,654,191	28,410,759	2,249,344	20,655,671	5,505,744
	City corporation		6,027,801	18,487,312	1,526,611	26,041,724	2,179,710	18,526,667	5,335,347
	General treasury	Dec. 31, 1918	5,555,787	14,437,808	1,021,573	21,015,168	1,659,616	18,288,781	1,066,771
	Clerk of district court fund	Dec. 31, 1918	33,962		488	34,450		239	34,211
	Clerk of county court fund	Dec. 31, 1918	30,989		3,960	34,949	7,794	23,195	3,960
	Museum fund	Dec. 31, 1918	5,086	27,250	1,287	33,623	1,403	32,220	
	Trust and agency fund	Dec. 31, 1918		3,374,717	31,791	3,406,508	72,648		3,333,860
	Hunters' license fund	Dec. 31, 1918	266	798		1,064		266	798
	Tax collector's fee fund	Dec. 31, 1918	60,552			60,552			60,552
	Advance tax fund	Dec. 31, 1918	7,811	6		7,817			7,817
	Sinking fund	Dec. 31, 1918	192,692	47,079	401,210	640,981	372,913	66,131	201,937
	Public trust funds:								
	Municipal	Dec. 31, 1918	140,656	418,476	23,086	582,218	25,161	115,835	441,222
	Nonmunicipal	Dec. 31, 1918		1,500		1,500			1,500
	Investment fund	Dec. 31, 1918		170,738	24,047	194,785	15,361		179,424
	Private trust funds	Dec. 31, 1918		8,940	19,169	28,109	24,814		3,295
	School district		1,961,251	280,204	127,580	2,369,035	69,634	2,129,004	170,397
	General treasury	June 30, 1918	1,961,251	280,204	127,580	2,369,035	69,634	2,129,004	170,397
26	Providence, R. I		7,904,207	3,957,901	1,418,749	13,280,857	1,418,291	7,456,131	4,406,435
	General treasury	Sept. 30, 1918	7,476,542	2,097,575	645,897	10,220,014	513,509	7,346,758	2,359,747
	City official fee fund	Sept. 30, 1918	7,502			7,502		7,502	
	Hunters' license fund	Dec. 31, 1918		1,948		1,948			1,948
	Sinking fund	Sept. 30, 1918	368,633	1,532,129	422,909	2,323,671	688,519		1,635,152
	Public trust funds:								
	Municipal	Sept. 30, Dec. 31, 1918.	47,118	95,849	41,433	184,400	37,720	100,271	46,409
	Nonmunicipal	Sept. 30, 1918		65,097	12,478	77,575	17,293		60,282
	Investment funds	Sept. 30, 1918	4,412	150,153	292,248	446,813	158,026	1,600	287,187
	Private trust funds	Sept. 30, 1918		15,150	3,784	18,934	3,224		15,710
27	Louisville, Ky		6,272,069	3,639,059	2,565,092	12,476,220	1,693,905	5,711,587	5,070,728
	General treasury	Aug. 31, 1918	4,269,368	532,540	429,736	5,231,644	301,329	2,678,860	2,251,455
	Tuberculosis hospital fund	Dec. 31, 1918	39,010	69,168	1,465	109,643	1,316	108,327	
	Children's guardians fund	Dec. 31, 1918	21,876	10,866	10,407	43,149	6,524	36,457	168
	House of refuge fund	Aug. 31, 1918	2,050	77,427	13,167	92,644	6,934	85,384	326
	School fund	June 30, 1918	322,052	839,122	107,041	1,268,215	125,790	1,141,839	586
	Library fund	Aug. 31, 1918	44,719	103,930	3	148,652	5	111,097	37,550
	Park fund	Aug. 31, 1918	17,879	206,052	1,574	225,505	8,727	156,397	60,381
	Water fund	Dec. 31, 1918	837,405	13,744	494,804	1,345,953	13,248	773,867	558,838
	Cash in transit	Aug. 31, 1918		3,485	1,652	5,137	3,485		1,652
	Sinking fund	Dec. 31, 1918	685,880	743,838	1,462,455	2,892,173	1,198,401	569,019	1,124,753
	Public trust funds	Aug. 31, 1918	6,010	29,364	42,788	78,162	28,146	50,008	8
	Investment fund	Dec. 31, 1918	25,820	1,009,523		1,035,343		332	1,035,011
28	Toledo, Ohio		6,081,439	3,556,310	2,282,776	11,920,525	1,879,537	6,160,620	3,880,368
	City corporation		4,307,994	3,069,038	1,520,404	8,897,436	1,050,170	4,304,863	3,542,403
	General treasury	Dec. 31, 1918	2,852,661	1,732,614	1,269,176	5,854,451	884,975	3,582,862	1,386,614
	Fee and special funds	Dec. 31, 1918	37,271			37,271		37,271	
	Sinking funds	Dec. 31, 1918	1,391,543	1,257,813	185,723	2,835,079	128,275	602,281	2,104,523
	Public trust funds:								
	Municipal	Dec. 31, 1918	16,254	65,020	31,422	112,696	9,929	82,193	20,574
	Nonmunicipal	Dec. 31, 1918		3,474	1,873	5,347	500		4,847
	Investment funds	Dec. 31, 1918	10,265		1,444	11,709	1,975	256	9,478
	Private trust funds	Dec. 31, 1918		10,117	30,766	40,883	24,516		16,367
	School district		1,773,445	487,272	762,372	3,023,089	829,367	1,855,757	337,965
	General treasury	Aug. 31, 1918	1,718,880	241,253	716,316	2,676,449	726,196	1,677,142	273,111
	Fee and special funds	Aug. 31, 1918	15,377			15,377		15,377	
	Sinking fund	Aug. 31, 1918	14,753	223,500	32,612	270,865	83,021	150,290	37,554
	Public trust fund	June 30, 1918	24,435	22,519	13,444	60,398	20,150	12,948	27,300

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
29	St. Paul, Minn.		$7,023,191	$8,148,411	$1,281,825	$16,453,427	$1,371,506	$7,276,363	$7,805,558
	General treasury	Dec. 31, 1918.	6,577,888	5,481,544	1,179,819	13,239,251	1,184,369	7,078,275	4,976,607
	Sinking funds	Dec. 31, 1918.	385,664	2,541,037	89,238	3,015,939	171,128	108,005	2,736,806
	Public trust funds	Sept. 30, Dec. 31, 1918.	59,639	125,830	12,768	198,237	16,009	90,083	92,145
30	Columbus, Ohio		6,091,687	7,465,699	1,273,720	14,831,106	1,545,037	7,077,922	6,208,147
	City corporation		4,654,473	6,801,235	710,196	12,165,904	1,264,503	5,470,809	5,430,592
	General treasury	Dec. 31, 1918.	4,205,020	2,666,687	610,629	7,482,336	748,869	4,348,350	2,385,117
	Fee and special fund	Dec. 31, 1918.	75,213			75,213		75,213	
	Library funds	Dec. 31, 1918.	999	179	3,356	4,534	4,079	276	179
	Sinking fund	Dec. 31, 1918.	362,838	3,955,111	85,852	4,403,801	500,410	1,007,090	2,896,301
	Public trust funds	Dec. 31, 1918.	10,403	31,123	4,209	45,735	4,258	39,880	1,597
	Private trust funds	Dec. 31, 1918.		148,135	6,150	154,285	6,887		147,398
	School district		1,437,214	664,464	563,524	2,665,202	280,534	1,607,113	777,555
	General treasury	Aug. 31, 1918.	1,370,808	466,885	484,298	2,321,991	218,695	1,510,782	592,514
	Fee and special fund	Aug. 31, 1918.	24,667			24,667		24,667	
	Sinking fund	Aug. 31, 1918.	16,637	152,782	70,396	239,815	55,100	54,575	130,140
	Public trust fund	Aug. 31, 1918.	25,102	44,797	8,830	78,729	6,739	17,089	54,901
31	Oakland, Calif.		5,889,429	1,074,522	1,297,787	8,261,738	1,458,642	5,389,349	1,413,747
	City corporation		3,603,847	863,715	1,110,414	5,577,976	1,147,169	3,207,302	1,223,505
	General treasury	June 30, 1919.	3,496,993	202,062	842,062	4,541,117	860,888	3,094,053	586,176
	Special assessment fund	June 30, 1919.	78,942			78,942		71,058	7,884
	Convict labor account	June 90, 1919.	7,200			7,200		7,200	
	Sinking fund	June 30, 1919.	10,000	298,028	207,204	515,232	217,047		298,185
	Public trust funds	June 30, 1919.	10,712	32,078	7,200	49,990	7,738	34,991	7,261
	Private trust fund	June 30, 1919.		331,547	53,948	385,495	61,496		323,999
	School district		2,280,983	210,807	182,961	2,674,751	306,920	2,180,639	187,192
	General treasury	June 30, 1919.	2,181,477	210,807	123,071	2,515,355	234,725	2,140,438	140,192
	Sinking fund	June 30, 1919.	99,506		59,890	159,396	72,195	40,201	47,000
	Sanitary district		4,599		4,412	9,011	4,553	1,408	3,050
	Sinking fund	June 30, 1919.	4,599		4,412	9,011	4,553	1,408	3,050
32	Atlanta, Ga.		4,386,216	902,267	367,972	5,656,455	554,691	3,999,698	1,102,066
	General treasury	Dec. 31, 1918.	4,374,404	643,700	361,667	5,379,771	506,512	3,990,083	883,176
	Convict labor account	Dec. 31, 1918.	5,566			5,566		5,566	
	Sinking fund	Dec. 31, 1918.		258,357	6,274	264,631	48,131		216,500
	Public trust funds:								
	Municipal	Dec. 31, 1918.	6,246		31	6,277	48	4,049	2,180
	Nonmunicipal	Dec. 31, 1918.		210		210			210
33	Akron, Ohio		3,904,130	5,446,244	1,773,891	11,124,265	2,522,682	4,925,052	3,676,531
	City corporation		2,825,006	4,522,711	1,064,826	8,412,543	1,955,937	3,001,940	3,454,666
	General treasury	Dec. 31, 1918.	2,711,313	2,822,748	775,274	6,309,335	1,670,072	2,561,143	2,078,120
	Fee and special fund	Dec. 31, 1918.	46,209			46,209		46,209	
	Sinking funds	Dec. 31, 1918.	54,728	1,645,829	280,503	1,981,060	279,110	367,933	1,334,017
	Public trust funds	Dec. 31, 1918.	12,756	54,134	9,049	75,939	6,755	26,655	42,529
	School district		1,079,124	923,533	709,065	2,711,722	566,745	1,923,112	221,865
	General treasury	Aug. 31, 1918.	1,059,034	923,533	709,065	2,691,632	566,745	1,903,022	221,865
	Fee and special fund	Aug. 31, 1918.	20,090			20,090		20,090	
34	Omaha, Nebr.		5,889,007	3,668,285	2,534,802	12,092,094	1,916,768	6,867,702	3,307,624
	City corporation		3,490,676	1,682,134	1,565,056	6,737,866	1,480,932	3,712,323	1,544,611
	General treasury	Dec. 31, 1918.	2,332,708	1,122,413	771,422	4,226,543	969,296	2,799,949	457,298
	Sinking funds	Dec. 31, 1918.	1,129,164	440,413	776,124	2,345,701	496,324	898,052	951,325
	Public trust funds	Dec. 31, 1918.	28,804	2,228	5,996	37,028	4,526	14,322	18,180
	Private trust funds	Dec. 31, 1918.		117,080	11,514	128,594	10,786		117,808
	School district		1,358,109	1,078,461	829,558	3,266,128	312,297	2,202,530	751,301
	General treasury	June 30, 1918.	1,341,525	863,101	654,397	2,859,023	77,229	2,041,694	740,100
	Sinking fund	June 30, 1918.	4,025	189,658	128,491	322,174	176,657	135,492	10,025
	Public trust funds	June 30, 1918.	10,984	15,702	3,860	30,546	4,886	25,344	316
	Investment fund	June 30, 1918.	1,575	10,000	42,810	54,385	53,525		860
	Water district		1,040,222	907,690	140,188	2,088,100	123,539	952,849	1,011,712
	General treasury	Dec. 31, 1918.	976,052	174,826	140,188	1,291,066	122,176	756,959	411,931
	Ice plant fund	Dec. 31, 1918.	21,733	175,520		197,253	1,363	195,890	
	Sinking fund	Dec. 31, 1918.		202,738		202,738			202,738
	Investment fund	Dec. 31, 1918.	42,437	354,606		397,043			397,043

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.								
35	Worcester, Mass		$6,398,358	$8,881,865	$124,334	$15,404,557	$212,245	$5,638,597	$9,553,715
	General treasury	Nov. 30, 1918	6,001,095	7,274,715	78,109	13,353,919	23,015	5,563,358	7,767,546
	Public library contingent fund	Nov. 30, 1918	3,221	2	196	3,419	216		3,203
	Hunters' and dog license fund	Nov. 30, 1918		9,489		9,489			9,489
	Sinking fund	Nov. 30, 1918	252,084	1,439,075	6,035	1,697,194	146,976		1,550,218
	Public trust funds:								
	Municipal	Nov. 30, 1918	138,427	2,403	10,118	150,948	10,068	672	140,208
	Nonmunicipal	Nov. 30, 1918		19,409		19,409			19,409
	Investment funds	Nov. 30, 1918; Jan. 31, 1919.	3,531	100,118	4,108	107,757	23,328	74,567	9,862
	Private trust funds	Sept. 15, Nov. 30, 1918.		36,654	25,768	62,422	8,642		53,780
36	Birmingham, Ala		2,857,525	2,399,243	874,228	6,130,996	929,770	2,513,000	2,688,226
	General treasury	Sept. 30, 1918	2,796,933	1,082,991	253,722	4,133,646	295,498	2,492,535	1,345,613
	Convict labor account	Sept. 30, 1918	16,176			16,176		16,176	
	Petty cash fund	Sept. 30, 1918		300	2,000	2,300	2,300		
	Sinking fund	Sept. 30, 1918	24,036	352,501	608,774	985,311	615,111		370,200
	Public trust funds	Sept. 30, 1918	9,988	3,007	5,141	18,136	11,847	4,289	2,000
	Investment fund	Sept. 30, 1918	10,392	948,167		958,559			958,559
	Private trust funds	Sept. 30, 1918		12,277	4,591	16,868	5,014		11,854
37	Richmond, Va		4,999,061	5,062,538	365,472	10,427,071	644,972	4,746,069	5,036,030
	General treasury	Jan. 31, 1919	4,656,907	3,061,019	329,011	8,046,937	275,021	3,068,208	4,703,708
	Public bath funds	Jan. 31, 1919	4,811	5,873	223	10,907	317	10,590	
	School fund	June 30, 1918	121,400	829,551	13,004	963,955	16,381	940,758	6,816
	Sinking fund	Jan. 31, 1919	191,757	1,123,243	22,307	1,337,307	346,754	719,885	270,668
	Public trust funds:								
	Municipal	June 30, Oct. 31, 1918; Jan. 31, 1919.	22,513	30,811	569	53,893	541	6,628	46,724
	Nonmunicipal	Jan. 31, 1919		8,041		8,041			8,041
	Investment funds	Jan. 31, 1919	1,673	4,000	358	6,031	5,958		73
38	Syracuse, N. Y		4,955,373	6,669,137	1,806,384	13,430,894	2,099,905	5,192,936	6,138,053
	City corporation		4,860,258	6,564,899	1,806,384	13,231,541	2,099,905	5,092,576	6,039,060
	General treasury	Dec. 31, 1918	4,819,025	6,123,550	1,676,792	12,619,367	1,904,485	4,883,866	5,831,016
	Sewer fund	Nov. 30, 1918	2,254	154,845	84,767	241,866	159,886	81,980	
	Library fund	Dec. 31, 1918	2,343	57,700	145	60,188	171	60,017	
	Public trust funds	Dec. 31, 1918	36,636	37,514	18,392	92,542	9,607	66,713	16,222
	Investment fund	Dec. 31, 1918		3,500		3,500			3,500
	Private trust funds	Dec. 31, 1918		187,790	26,288	214,078	25,756		188,322
	County supervisors' fund		95,115	104,238		199,353		100,360	98,993
	General treasury	Oct. 31, 1918	95,115	104,238		199,353		100,360	98,993
39	New Haven, Conn		3,641,638	3,900,274	271,405	7,813,317	450,883	4,354,414	3,008,020
	City corporation		3,547,557	3,725,890	269,436	7,542,883	398,589	4,209,980	2,934,314
	General treasury	Dec. 31, 1918	3,343,798	1,806,663	207,610	5,358,071	312,845	2,624,103	2,421,123
	Court fee fund	Dec. 31, 1918	41,034	3,987	2,786	47,807		18,294	29,513
	School fund	Dec. 31, 1918	82,460	1,471,959	28,360	1,582,779	41,303	1,299,051	242,425
	Library fund	Dec. 31, 1918	2,937	58,872	54	61,863	5,182	56,681	
	Park fund	Dec. 31, 1918	7,622	160,175	1	167,798		167,798	
	Hunters' license fund	Dec. 31, 1918		1,406		1,406			1,406
	Sinking fund	Dec. 31, 1918	2,064	170,345	4,309	176,718	8,373		168,345
	Public trust funds	Dec. 31, 1918	67,642	52,483	26,316	146,441	30,886	44,053	71,502
	Westville school district		83,573	172,384	1,278	257,235	51,318	134,211	71,706
	General treasury	July 15, 1918	83,236	168,265	1,278	252,779	51,318	134,211	67,250
	Sinking fund	July 15, 1918	337	3,929		4,266			4,266
	Public trust fund (nonmunicipal)	July 15, 1918		190		190			190
	Borough of Fairhaven East		10,508	2,000	691	13,199	976	10,223	2,000
	General treasury	May 31, 1918	10,508	2,000	691	13,199	976	10,223	2,000
40	San Antonio, Tex		3,064,083	1,887,533	2,158,740	7,110,356	2,283,406	3,183,397	1,643,553
	City corporation		2,295,731	1,885,134	1,992,193	6,173,058	2,223,302	2,346,424	1,603,332
	General treasury	May 31, 1919	1,791,738	1,382,197	1,493,737	5,147,672	1,553,783	2,075,712	1,518,177
	Library fund	May 31, 1919	1,432	16,543	17,931	35,906	18,321	17,159	426
	Sinking fund	May 31, 1919	501,861	4,913	479,847	986,621	650,265	252,853	83,503
	Public trust fund	May 31, 1919	700	1,050	361	2,111	361	700	1,050
	Private trust funds	May 31, 1919		431	317	748	572		176
	School district		768,352	2,399	166,547	937,298	60,104	836,973	40,221
	General treasury	May 31, 1919	698,884	2,375	90,995	792,254	20,169	770,843	1,242
	Sinking fund	May 31, 1919	69,468	24	75,552	145,044	39,935	66,130	38,979

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.								
41	Dayton, Ohio		$4,338,095	$929,259	$1,959,393	$7,226,747	$1,296,940	$4,553,248	$1,376,559
	City corporation		3,431,457	851,918	1,251,095	5,534,470	841,247	3,473,765	1,219,458
	General treasury	Dec. 31, 1918	2,413,230	678,133	1,147,149	4,238,512	779,462	2,990,384	468,666
	Fee and special fund	Dec. 31, 1918	27,199	4,811		32,010		27,199	4,811
	Convict labor account	Dec. 31, 1918	6,070			6,070		6,070	
	Sinking fund	Dec. 31, 1918	946,487	166,169	98,120	1,210,776	56,140	410,920	743,716
	Public trust funds	Dec. 31, 1918	38,471	2,805	5,826	47,102	5,645	39,192	2,265
	School district		906,638	77,341	708,298	1,692,277	455,693	1,079,483	157,101
	General treasury	Aug. 31, 1918	732,149	65,704	649,411	1,447,264	398,383	955,987	92,894
	Fee and special fund	Aug. 31, 1918	8,595			8,595		8,595	
	Library and museum fund	Aug. 31, 1918	50,505	1,176	817	52,498	395	50,927	1,176
	Sinking fund	Aug. 31, 1918	103,417	4,000	40,757	148,174	45,846	52,268	50,060
	Public trust funds	Aug. 31, 1918	11,972	6,461	17,313	35,746	11,069	11,706	12,971
42	Memphis, Tenn		3,661,635	2,300,357	1,081,852	7,043,844	984,805	3,961,950	2,097,089
	General treasury	Dec. 31, 1918	2,313,693	1,283,209	171,051	3,767,953	252,179	1,906,963	1,608,811
	School fund	June 30, 1918	298,092	535,082	98,150	931,324		917,114	14,210
	Library fund	Jan. 16, 1918	3,991	57,840	6,671	68,502	7	49,657	18,838
	Park fund	Dec. 31, 1918	6,527	252,266	75,247	334,040	86,812	187,604	59,624
	Water fund	Dec. 31, 1918	484,413	61,605	284,183	830,201	178,520	530,518	121,163
	Cash in transit	Dec. 31, 1918			4,041	4,041			4,041
	Sinking funds	Dec. 31, 1918	554,435	110,355	442,509	1,107,299	467,287	370,094	269,918
	Investment fund	Dec. 31, 1918	484			484			484
43	Bridgeport, Conn		4,589,030	2,485,090	2,229,313	9,303,433	1,155,080	6,916,608	1,231,745
	General treasury	Mar. 31, 1919	4,494,479	2,384,509	2,203,195	9,082,183	1,112,379	6,876,261	1,093,543
	Court fee fund	Mar. 31, 1919	33,642	3,010		36,652		27	36,625
	Health inspection fund	Mar. 31, 1919	5,405		655	6,060	480		5,580
	Library fund	Mar. 31, 1919	10,099		13,159	23,258	17,314	5,944	
	Sinking fund	Mar. 31, 1919	27,969	77,383	8,310	113,662	21,035		92,627
	Public trust funds	Mar. 31, 1919	17,436	20,188	3,994	41,618	3,872	34,376	3,370
44	Scranton, Pa		2,507,876	297,925	961,538	3,767,339	864,926	2,347,121	555,292
	City corporation		1,377,568	81,886	729,426	2,188,880	574,785	1,371,403	242,692
	General treasury	Dec. 31, 1918	1,201,892	20,463	525,107	1,747,462	374,487	1,260,775	112,200
	Library fund	Dec. 31, 1918	953	22,800	1,261	25,014	1,775	23,239	
	Sinking fund	Dec. 31, 1918	167,239	31,000	201,506	399,745	197,160	81,585	121,000
	Public trust funds	May 31, Dec. 31, 1918	6,805	5,623	1,222	13,650	1,363	5,784	6,503
	Investment fund	May 31, 1918	679	2,000	330	3,009		20	2,989
	School district		1,130,308	216,039	232,112	1,578,459	290,141	975,718	312,600
	General treasury	June 30, 1918	1,110,395	86,061	113,390	1,309,846	105,137	903,341	301,368
	Sinking fund	June 30, 1918	5,702	115,000	114,925	235,627	176,109	59,518	
	Public trust fund	June 30, 1918	14,111	9,578	402	24,091		12,859	11,232
	Investment funds	June 30, 1918	100	5,400	3,395	8,895	8,895		
45	Grand Rapids, Mich		3,652,940	2,380,100	449,391	6,482,431	329,849	3,411,126	2,741,456
	City corporation		2,298,279	2,361,543	379,788	5,039,610	303,831	2,080,115	2,655,664
	General treasury	Mar. 31, 1919	2,138,324	1,972,486	277,974	4,388,784	97,148	1,930,529	2,361,107
	Sinking funds	Mar. 31, 1919	159,709	339,116	94,134	592,959	180,975	149,440	262,544
	Public trust funds:								
	Municipal	Mar. 31, 1919	246		247	493	347	146	
	Nonmunicipal	Mar. 31, 1919		49,479	7,433	56,912	25,361		31,551
	Investment fund	Mar. 31, 1919		462		462			462
	School district		1,354,661	18,557	69,603	1,442,821	26,018	1,331,011	85,792
	General treasury	June 30, 1919	1,354,442	18,557	68,473	1,441,472	24,669	1,331,011	85,792
	Public trust funds	June 30, 1919	219		1,130	1,349	1,349		
46	Paterson, N. J		2,721,462	4,234,617	807,625	7,763,704	521,183	3,444,304	3,798,217
	General treasury	Dec. 31, 1918	2,201,905	3,282,476	314,528	5,798,909	25,597	2,488,401	3,284,911
	School fund	June 30, 1918	436,504	480,329	1,945	918,778	663	880,000	38,115
	Library fund	Dec. 31, 1918	1,913	41,450	83	43,446	1,934	41,512	
	Bonds matured and unpaid fund	Dec. 31, 1918			4,000	4,000			4,000
	Hunting and fishing license fund	Dec. 31, 1918	546	3,824		4,370		546	3,824
	Recorder's fund	Dec. 31, 1918	80	800		880		80	800
	Sinking fund	Dec. 31, 1918	69,056	401,339	468,379	938,774	472,781		465,993
	Public trust funds	May 31, Dec. 31, 1918	11,070	22,776	4,398	38,244	4,479	33,765	
	Investment fund	Dec. 31, 1918	388		5,756	6,144	6,144		
	Private trust fund	Dec. 31, 1918		1,623	8,536	10,159	9,585		574

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.								
47	Hartford, Conn.		$5,147,842	$5,763,267	$1,317,594	$12,228,703	$812,663	$6,185,462	$5,230,578
	City corporation		4,194,332	5,307,182	925,133	10,426,647	589,726	4,852,906	4,984,015
	General treasury	Mar. 31, 1919	3,357,738	3,742,211	395,568	7,495,517	218,804	3,629,694	3,647,019
	Police court fund	Mar. 31, 1919	19,726	3,573	3,765	27,064	2,386	8,789	15,889
	License fund	Mar. 31, 1919	5,367		72	5,439	95	644	4,700
	High school fund	Mar. 31, 1919	399	268,830	3,062	272,291	3,162	268,958	171
	Park fund	Mar. 31, 1919	32,919	103,484	12,849	149,252	17,415	131,837	
	Water fund	Mar. 31, 1919	531,435	398,064	143,721	1,073,220	172,019	763,701	137,500
	Cemetery fund	Mar. 31, 1919	13,164	10,500	769	24,433	1,444	16,129	6,860
	Hunters' license fund	Mar. 31, 1919		1,200		1,200			1,200
	Sinking funds	Feb. 28, Mar. 31, 1919	216,696	734,250	362,525	1,313,471	173,107		1,140,364
	Public trust funds:								
	Municipal	Mar. 31, 1919	15,848	37,743	1,775	55,366	163	33,154	22,049
	Nonmunicipal	Mar. 31, 1919		467	1,027	1,494	1,131		363
	Investment fund	Mar. 31, 1919	1,040	6,860		7,900			7,900
	School district		953,510	456,085	392,461	1,802,056	222,937	1,332,556	246,563
	General treasury	May 31, June 3, 4, 7, and 10, 1919	948,648	427,512	378,637	1,754,797	206,054	1,332,556	216,187
	Sinking funds	May 31, June 3, 4, 7, and 10, 1919	4,862	28,223	13,824	46,909	16,883		30,026
	Investment fund	June 7, 1919		350		350			350
48	Dallas, Tex.		4,150,505	2,049,487	903,416	7,103,408	2,162,090	4,144,974	796,344
	General treasury	Apr. 30, 1919	3,364,688	1,503,740	648,549	5,516,977	1,416,099	3,610,231	490,647
	Special assessment fund	Apr. 30, 1919	197,201			197,201		197,201	
	Library fund	Apr. 30, 1919	2,152	17,623	2,593	22,368	2,702	19,316	350
	Sinking fund	Apr. 30, 1919	583,455	521,409	236,033	1,340,897	722,904	316,764	301,229
	Public trust funds	Apr. 30, 1919	3,009	4,035	9,946	16,990	15,226	1,462	302
	Private trust fund	Apr. 30, 1919		2,680	6,295	8,975	5,159		3,816
49	Youngstown, Ohio		2,712,077	1,843,727	2,464,894	7,020,698	2,030,272	3,273,986	1,716,440
	City corporation		2,039,727	1,607,554	1,876,521	5,523,802	1,659,641	2,258,909	1,605,252
	General treasury	Dec. 31, 1918	1,458,758	990,615	1,783,672	4,233,045	1,485,335	1,881,865	865,845
	Fee and special fund	Dec. 31, 1918	37,066			37,066		37,066	
	Park fund	Dec. 31, 1918	70,503		24,475	94,978	19,982	34,996	40,000
	Sinking funds	Dec. 31, 1918	466,837	532,839	60,935	1,060,611	133,624	284,837	642,150
	Public trust funds	Dec. 31, 1918	6,563	44,100	7,439	58,102	20,700	20,145	17,257
	Investment fund	Dec. 31, 1918		40,000		40,000			40,000
	School district		672,350	236,173	588,373	1,496,896	370,631	1,015,077	111,188
	General treasury	Aug. 31, 1918	555,583	208,319	526,271	1,290,173	347,478	923,972	18,723
	Fee and special fund	Aug. 31, 1918	12,036			12,036		12,036	
	Sinking fund	Aug. 31, 1918	84,253	1,542	54,560	140,355	12,952	69,143	58,260
	Public trust funds	Aug. 31, Oct. 31, 1918	20,478	26,312	7,542	54,332	10,201	9,926	34,205
50	Springfield, Mass.		4,811,114	4,204,684	455,950	9,471,748	742,643	5,343,423	3,385,682
	General treasury	Nov. 30, 1918	4,769,388	4,101,623	453,886	9,321,897	734,537	5,342,121	3,248,239
	Hunters' and dog license fund	Nov. 30, 1918		7,720		7,720			7,720
	Sinking fund	Nov. 30, 1918	35,414	80,113	1,706	117,233	7,389		109,844
	Public trust funds	Nov. 30, Dec. 31, 1918	6,312	15,228	358	21,898	717	1,302	19,879
51	Houston, Tex.		3,760,703	2,783,429	2,052,134	8,596,266	1,820,555	3,323,310	3,452,401
	General treasury	Dec. 31, 1918	3,676,605	1,680,651	1,416,928	6,774,184	1,338,680	3,305,367	2,130,137
	Library funds	Dec. 31, 1918	2,199	16,620	4	18,823	856	17,943	24
	Incidental expense fund	Dec. 31, 1918			2,075	2,075			2,075
	Board of liquidation fund	Dec. 31, 1918			415	415			415
	Sinking fund	Dec. 31, 1918	81,899	1,086,158	632,712	1,800,769	481,019		1,319,750
52	Des Moines, Iowa		4,095,625	2,065,897	1,484,793	7,646,315	1,386,110	4,717,288	1,542,917
	City corporation		2,470,835	1,396,041	1,257,763	5,124,639	732,365	3,284,002	1,108,272
	General treasury	Mar. 31, 1919	1,612,124	863,944	1,152,908	3,628,976	629,566	2,444,685	554,725
	Special assessment fund	Mar. 31, 1919	768,993			768,993		768,993	
	Library fund	Mar. 31, 1919	39,585	3,455	2,893	45,933	4,370	40,202	1,361
	Sinking fund	Mar. 31, 1919	9,813		1,205	11,018	1,457	9,561	
	Public trust funds:								
	Municipal	Dec. 31, 1918	40,320		14,298	54,618	14,329	20,561	19,228
	Nonmunicipal	Mar. 31, 1919		9	229	238	200		38
	Private trust fund	Mar. 31, 1919		528,633	86,230	614,863	81,943		532,920
	School district		1,624,790	669,856	227,030	2,521,676	653,745	1,433,286	434,645
	General treasury	June 30, 1919	1,624,790	654,443	227,030	2,506,263	639,510	1,432,108	434,645
	Public trust fund	June 30, 1919		15,413		15,413	14,235	1,178	

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919—Continued.								
53	Fall River, Mass.		$3,526,559	$2,804,364	$279,303	$6,610,226	$386,867	$2,996,350	$3,227,009
	General treasury	Dec. 31, 1918.	3,408,250	2,602,852	102,989	6,114,091	194,031	2,993,674	2,926,386
	Board of police incidental fund	Dec. 31, 1918.	2,243		45	2,288	134	89	2,065
	Hunters' and dog license fund	Dec. 31, 1918.		5,150		5,150			5,150
	Cash in transit	Dec. 31, 1918.		11,897	253	12,150	11,897		253
	Sinking fund	Dec. 31, 1918.	113,661	171,617	174,725	460,003	179,696		280,307
	Public trust funds:								
	Municipal	Dec. 31, 1918.	2,405		1,291	3,696	1,109	2,587	
	Nonmunicipal	Dec. 31, 1918.		12,848		12,848			12,848
54	New Bedford, Mass.		4,082,034	5,177,683	721,833	9,984,550	704,510	4,102,074	5,177,966
	General treasury	Nov. 30, 1918.	3,989,204	4,886,605	584,361	9,460,170	649,275	4,097,078	4,713,817
	Library fund	Nov. 30, 1918.	840		94	934	94		840
	Hunters' and dog license fund	Nov. 30, 1918.		7,595		7,595			7,595
	Sinking fund	Dec. 31, 1918.	76,777	227,919	109,950	414,646	21,803		392,843
	Public trust funds:								
	Municipal	Nov. 30, 1918.	15,213	33,021	2,834	51,068	3,955	4,996	42,117
	Nonmunicipal	Nov. 30, 1918.		22,543	27,594	50,137	29,383		20,754
55	Nashville, Tenn.		2,748,245	1,881,333	1,436,360	6,065,938	1,611,391	2,297,220	2,157,327
	General treasury	Dec. 31, 1918.	2,692,239	1,183,027	497,473	4,372,739	1,075,383	2,040,623	1,256,733
	Convict labor account	Dec. 31, 1918.	4,831			4,831		4,831	
	Library fund	Dec. 31, 1918.	718	20,613	461	21,792	245	21,534	13
	Park fund	Dec. 31, 1918.	4,162	150,035	25,987	180,184	44,129	89,852	46,203
	Sinking funds	Dec. 31, 1918.	42,779	514,405	911,849	1,469,033	486,608	128,050	854,375
	Public trust funds	Dec. 31, 1918.	3,516	13,253	590	17,359	5,026	12,330	3
56	Trenton, N. J.		2,686,873	3,981,064	1,110,908	7,778,845	890,508	3,055,895	3,832,442
	General treasury	Dec. 31, 1918.	2,583,359	3,148,066	744,894	6,476,319	467,534	2,996,743	3,012,042
	Library fund	Dec. 31, 1918.	2,325	33,148	4,641	40,114	4,688	35,426	
	Hunters' license fund	Dec. 31, 1918.		5,089		5,089			5,089
	Recorder's court fund	Dec. 31, 1918.		1,287		1,287			1,287
	Sinking fund	Dec. 31, 1918.	76,251	775,553	346,813	1,198,617	412,958		785,659
	Public trust fund	Apr. 30, Dec 31, 1918.	24,938	17,916	12,978	55,832	3,993	23,726	28,113
	Private trust fund	Dec. 31, 1918.		5	1,582	1,587	1,335		252
57	Salt Lake City, Utah		3,933,362	1,334,181	944,335	6,211,878	976,187	3,320,835	1,914,856
	City corporation		2,599,457	1,270,815	928,458	4,708,730	829,262	2,042,743	1,836,725
	General treasury	Dec. 31, 1918.	2,594,915	787,098	679,706	3,971,719	727,831	2,023,944	1,219,944
	Convict labor account	Dec. 31, 1918.	2,880			2,880		2,880	
	Mayor's contingent fund	Dec. 31, 1918.		4,240	190	4,430	18	4,412	
	Council of defense fund	Dec. 31, 1918.	1,550	8,500	102	10,152	345	9,807	
	Sinking fund	Dec. 31, 1918.		398,792	180,742	579,534	78,700		500,834
	Public trust fund(nonmunicipal)	Dec. 31, 1918.		14,497	52,009	66,506			66,506
	Investment funds	Dec. 31, 1918.	112	5,870		5,982		1,700	4,282
	Private trust funds	Dec. 31, 1918.		51,818	15,709	67,527	22,368		45,159
	School district		1,423,905	63,366	15,877	1,503,148	146,925	1,278,092	78,131
	General treasury	June 30, 1918.	1,410,824	28,203		1,439,027	101,336	1,274,732	62,959
	Sinking fund	June 30, 1918.		35,000		35,000	34,991		9
	Public trust fund	June 30, 1918.	13,081	163	15,877	29,121	10,598	3,360	15,163
58	Camden, N. J.		2,639,873	2,181,989	357,980	5,179,842	729,927	2,534,153	1,915,762
	General treasury	Dec. 31, 1918.	2,539,530	1,870,661	338,083	4,748,274	592,173	2,509,858	1,646,243
	Convict labor account	Dec. 31, 1918.	1,276			1,276		1,276	
	Sinking fund	Dec. 31, 1918.	84,777	303,369	15,495	403,641	134,122		269,519
	Public trust funds	Dec. 31, 1918.	14,290	7,959	4,402	26,651	3,632	23,019	
59	Norfolk, Va.		2,959,230	2,440,914	564,379	5,964,523	609,068	3,271,104	2,084,351
	General treasury	June 30, 1919.	2,840,102	2,176,151	317,252	5,333,505	382,193	3,255,877	1,695,435
	Library fund	Dec. 31, 1918.	516	9,556	890	10,962	715	9,741	506
	Sinking funds	June 30, 1919.	99,647	114,869	225,733	440,249	72,189	44	368,016
	Public trust funds:								
	Municipal	Dec. 31, 1918, June 30, 1919.	14,648	9,718	19,608	43,974	27,317	5,442	11,215
	Nonmunicipal	June 30, 1919.		263	250	513	8		505
	Investment funds	June 30, 1919.	4,317	126,000		130,317	126,000		4,317
	Private trust funds	June 30, 1919.		4,357	646	5,003	646		4,357
60	Albany, N. Y.		3,808,751	1,969,147	301,096	6,078,994	517,404	3,494,772	2,066,818
	City corporation		3,617,228	1,813,332	301,096	5,731,656	517,404	3,303,842	1,910,410
	General treasury	Dec. 31, 1918.	3,541,255	1,396,320	209,764	5,147,339	280,562	3,268,787	1,597,990
	City clerk's fund	Dec. 31, 1918.	1,970	5,416	36	7,422	660		6,762
	Cash in transit	Dec. 31, 1918.			192	192			192
	Sinking funds	Dec. 31, 1918.	46,083	383,841	58,751	488,675	185,889	511	302,275
	Public trust funds	Dec. 31, 1918.	27,620	27,755	32,353	87,728	50,293	34,544	2,891
	Investment fund	Dec. 31, 1918.	300			300			300
	County supervisors' fund		191,523	155,815		347,338		190,930	156,408
	General treasury	Oct. 31, 1918.	191,523	155,815		347,338		190,930	156,408

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
61	Lowell, Mass.		$3,015,676	$2,662,068	$153,284	$6,137,028	$273,186	$3,038,464	$2,825,378
	General treasury	Dec. 31, 1918	2,950,125	2,565,432	389,793	5,905,350	240,543	3,032,742	2,632,065
	Hunters' and dog license fund	Dec. 31, 1918	373	5,370		5,743		373	5,370
	Sinking funds	Dec. 31, 1918	53,868	76,385	50,163	186,416	8,006		178,410
	Public trust funds:								
	Municipal	Dec. 31, 1918	5,310		486	5,796	199	5,349	248
	Nonmunicipal	Dec. 31, 1918		14,881	18,842	33,723	24,438		9,285
62	Cambridge, Mass.		4,366,392	5,371,801	422,908	10,161,101	149,000	4,062,532	5,949,569
	General treasury	Mar. 31, 1919	4,206,188	4,113,461	287,331	8,606,983	126,865	4,057,311	4,422,807
	Hunters' and dog license fund	Mar. 31, 1919		3,609		3,609			3,609
	Sinking funds	Mar. 31, 1919	157,384	1,232,856	130,286	1,520,526	17,337		1,503,189
	Public trust funds:								
	Municipal	Mar. 31, 1919	2,820	3,017	5,291	11,128	4,798	5,221	1,109
	Nonmunicipal	Mar. 31, 1919		18,740		18,740			18,740
	Private trust fund	Mar. 31, 1919		115		115			115
63	Reading, Pa.		1,581,949	603,916	459,640	2,645,505	274,385	1,613,103	758,017
	City corporation		1,084,726	247,194	396,194	1,728,114	233,180	1,077,639	417,295
	General treasury	Jan. 6, 1919	1,066,513	72,495	252,431	1,391,439	174,315	1,076,979	140,145
	Sinking fund	Jan. 6, 1919	18,213	166,650	137,596	322,459	52,821	660	268,978
	Private trust fund	Jan. 6, 1919		8,049	6,167	14,216	6,044		8,172
	School district		497,223	356,722	63,446	917,391	41,205	535,464	340,722
	General treasury	June 30, 1918	486,992	299,000	9,906	795,898	8,570	509,668	277,660
	Sinking fund	June 30, 1918	2,696	52,660	49,820	105,176	30,230	19,446	55,500
	Public trust fund	June 30, 1918	7,535	5,062	3,720	16,317	2,405	6,350	7,562
64	Wilmington, Del.		2,193,558	1,606,939	306,322	4,106,819	222,966	2,031,037	1,852,816
	General treasury	June 30, 1919	1,607,138	399,630	118,682	2,125,450	29,100	813,303	1,283,047
	Police contingent fund	June 30, 1919	35	1,759	960	2,754	571	1,924	259
	Health funds	June 30, 1919	536	3,390	1,052	4,978	1,349	3,614	15
	Street and sewer fund	June 30, 1919	126,640	337,726	62,474	526,840	128,938	311,576	86,326
	School fund	June 30, 1919	68,151	408,991	69,367	546,509	30,454	505,055	11,000
	Park fund	Dec. 31, 1918	9,793	31,000	16,387	57,180	9,395	47,785	
	Water fund	June 30, 1919	363,246	317,085	34,745	715,076	20,182	324,947	369,947
	Sinking fund	June 30, 1919		87,036	115	87,151	601		86,550
	Public trust fund	Apr. 30, June 30, 1919	18,019	20,322	2,540	40,881	2,376	22,833	15,672
65	Spokane, Wash.		3,796,433	778,876	861,080	5,436,389	599,657	3,377,101	1,459,628
	City corporation		2,526,986	598,726	404,859	3,530,571	259,330	1,974,090	1,297,151
	General treasury	Dec. 31, 1918	2,460,202	306,700	295,452	3,062,354	244,924	1,957,728	859,702
	Sinking funds	Dec. 31, 1918	60,065	276,891	100,914	437,870	12,433		425,437
	Public trust funds	Dec. 31, 1918	6,719	10,250	298	17,267	1,257	15,932	78
	Investment fund	Dec. 31, 1918		4,885	8,195	13,080	716	430	11,934
	School district		1,269,447	180,150	456,221	1,905,818	340,327	1,403,014	162,477
	General treasury	June 30, 1918	1,062,328	178,409	315,622	1,556,359	242,911	1,287,712	25,736
	Sinking fund	June 30, 1918	207,119	1,741	140,599	349,459	97,416	115,302	136,741
66	Fort Worth, Tex.		2,080,920	1,721,242	263,218	4,065,380	371,498	2,530,805	1,163,077
	General treasury	June 30, 1919	1,474,512	796,036	71,752	2,342,300	36,068	1,530,360	775,872
	School fund	Aug. 31, 1918	131,090	730,012	129,805	990,907	209,321	690,373	91,213
	Library fund	Dec. 31, 1918	698	11,900	1,923	14,521	1,442	13,079	
	Sinking funds	Aug. 31, 1918, June 30, 1919	463,859	171,927	59,735	695,521	116,406	293,720	285,395
	Investment funds	Aug. 31, 1918, June 30, 1919	10,761	11,367	3	22,131	8,261	3,273	10,597
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.								
67	Kansas City, Kans.		$2,904,814	$1,234,767	$868,686	$5,008,267	$424,394	$3,125,077	$1,458,796
	City corporation		2,130,035	1,210,794	827,644	4,168,473	320,931	2,539,269	1,308,273
	General treasury	Dec. 31, 1918	1,696,908	552,724	749,126	2,998,758	225,892	2,192,306	580,560
	Sinking funds	Dec. 31, 1918	423,453	652,136	72,952	1,148,541	91,498	333,956	723,087
	Public trust fund	Dec. 31, 1918	9,546		185	9,731	269	9,462	
	Investment funds	Dec. 31, 1918	128	4,459	1,830	6,417	1,474	3,545	1,398
	Private trust funds	Dec. 31, 1918		1,475	3,551	5,026	1,798		3,228
	School district		774,779	23,973	41,042	839,794	103,463	585,808	150,523
	General treasury	June 30, 1918	755,458	23,073	26,131	804,662	80,232	585,807	138,623
	Sinking fund	June 30, 1918	19,321	900	14,911	35,132	23,231	1	11,900

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
68	Lynn, Mass		$2,753,981	$3,639,074	$131,923	$6,524,978	$105,860	$2,360,625	$4,058,493
	General treasury	Dec. 31, 1918	2,685,953	2,615,135	88,460	5,389,548	83,088	2,359,560	2,946,900
	Hunters' and dog license fund	Dec. 31, 1918	302	4,558		4,860		302	4,558
	Sinking fund	Dec. 31, 1918	62,732	972,246	32,252	1,067,230	13,113		1,054,117
	Public trust funds:								
	Municipal	Dec. 31, 1918	1,278	2,642	7,079	10,999	6,061	763	4,175
	Nonmunicipal	Dec. 31, 1918		42,445	2,197	44,642	1,997		42,645
	Investment fund	Dec. 31, 1918	3,716	2,048	1,935	7,699	1,601		6,098
69	Yonkers, N. Y		4,346,659	9,803,257	335,160	14,485,076	532,160	4,355,204	9,597,712
	General treasury	Dec. 31, 1918	4,307,771	9,640,344	280,595	14,228,710	507,194	4,242,056	9,479,460
	County supervisors' fund	Dec. 31, 1918	3,490	90,012	8,455	101,957	7,209	94,748	
	Library fund	Dec. 31, 1918			107	107			107
	Hunters' and dog license fund	Dec. 31, 1918		5,390		5,390			5,390
	City court fund	Dec. 31, 1918	60	237		297		60	237
	Sinking fund	Dec. 31, 1918	3,208	52,500	19,543	75,251	5,251		70.000
	Public trust funds	Dec. 31, 1918	32,130	14,774	19,101	66,005	12,506	18,340	35,159
	Investment fund	Dec. 31, 1918			7,359	7,359			7,359
70	Duluth, Minn		3,268,308	492,269	540,491	4,301,068	545,307	3,210,245	545,516
	City corporation		2,335,920	220,527	433,112	2,989,559	421,485	2,069,561	498,513
	General treasury	Dec. 31, 1918	2,138,254	167,656	351,926	2,657,836	383,032	2,049,065	225,739
	Sinking fund	Dec. 31, 1918	151,389	35,000	53,913	240,302	18,502		221,800
	Public trust funds	Aug. 31, Dec. 31, 1918.	44,199	17,214	27,273	88,686	19,951	20,496	48,239
	Investment fund	Dec. 31, 1918	2,078	657		2,735			2,735
	School district		932,388	271,742	107,379	1,311,509	123,822	1,140,684	47,003
	General treasury	July 31, 1918	793,574	268,223		1,061,797		1,056,033	5,764
	Sinking fund	July 31, 1918	124,335	1,962	105,642	231,939	120,035	79,942	31,962
	Public trust fund	Aug. 31, 1918	14,479	1,557	1,737	17,773	3,787	4,709	9,277
71	Tacoma, Wash		4,019,283	2,014,156	594,063	6,627,502	728,164	3,675,856	2,223,482
	City corporation		3,011,182	1,817,736	507,161	5,336,079	540,697	2,732,418	2,062,964
	General treasury	Dec. 31, 1918	2,965,852	839,086	442,577	4,247,515	468,266	2,565,670	1,213,579
	Sinking funds	Dec. 31, 1918	40,829	952,747	62,660	1,056,236	71,518	155,333	829,385
	Public trust funds	Dec. 31, 1918	4,501	5,903	1,924	12,328	913	11,415	
	Investment fund	Dec. 31, 1918		20,000		20,000			20,000
	School district		881,589	172,974	64,630	1,119,193	176,637	818,910	123,646
	General treasury	June 30, 1918	790,207	124,831	21,392	936,430	96,620	772,985	66,825
	Sinking fund	June 30, 1918	79,521	25,561	40,395	145,477	76,405	39,013	30,059
	Public trust funds	June 30, 1918	5,194	3,110	2,843	11,147	2,473	6,912	1,762
	Investment fund	June 30, 1918	6,667	19,472		26,139	1,139		25,000
	Park district		126,512	23,446	22,272	172,230	10,830	124,528	36,872
	General treasury	Dec. 31, 1918	126,512	3,286	16,209	146,007	1,207	124,528	20,272
	Investment funds	Dec. 31, 1918		20,160	6,063	26,223	9,623		16,600
72	Lawrence, Mass		2,382,874	2,777,499	360,009	5,520,382	375,248	2,472,707	2,672,427
	General treasury	Dec. 31, 1918	2,359,465	2,670,421	303,805	5,333,691	230,361	2,472,596	2,630,734
	Hunters' and dog license fund	Dec. 31, 1918	111	1,856		1,967		111	1,856
	Sinking fund	Dec. 31, 1918	22,884	78,799	56,113	157,796	144,796		13,000
	Public trust funds:								
	Municipal	Dec. 31, 1918	414		91	505	91		414
	Nonmunicipal	Dec. 31, 1918		26,423		26,423			26,423
73	Elizabeth, N. J		1,933,775	2,279,636	799,304	5,012,715	985,678	1,654,979	2,372,058
	General treasury	Dec. 31, 1918	1,557,278	1,303,725	357,703	3,218,706	526,029	1,074,724	1,617,953
	City clerk's license fund	Dec. 31, 1918	866	565		1,431		866	565
	Overseer of poor petty cash fund	Dec. 31, 1918	1,383	36	229	1,648	65	1,547	36
	School fund	June 30, 1918	284,693	238,634	157,607	680,934	90,513	537,249	53,172
	Library fund	Nov. 30, 1918	3,294	28,587	3,105	34,986	4,401	30,435	150
	Police court fund	Dec. 31, 1918	80	1,032		1,112		80	1,032
	Cash in transit	Dec. 31, 1918		3,656		3,656	3,656		
	Sinking fund	Dec. 31, 1918	72,307	679,947	268,958	1,021,212	340,695		680,517
	Public trust funds	Dec. 31, 1918	13,356	5,212	9,196	27,764	6,776	8,379	12,609
	Investment fund	Dec. 31, 1918	518	18,242	2,506	21,266	13,543	1,699	6,024
74	Utica, N. Y		2,063,097	2,212,096	223,947	4,499,140	266,565	1,948,078	2,284,497
	General treasury	Dec. 31, 1918	2,017,506	2,081,548	184,969	4,284,023	211,645	1,927,969	2,144,409
	Library fund	Dec. 31, 1918	1,595		100	1,695	11	389	1,295
	Cash in transit	Dec. 31, 1918		122		122	122		
	Sinking funds	Dec. 31, 1918	24,534	110,583	22,959	158,076	39,026	3,179	115,871
	Public trust funds:								
	Municipal	Dec. 31, 1918	19,462	19,130	15,227	53,819	15,259	16,541	22,019
	Nonmunicipal	Dec. 31, 1918			330	330	330		
	Private trust fund	Dec. 31, 1918		713	362	1,075	172		903

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
75	Somerville, Mass.		$2,405,130	$1,760,705	$237,246	$4,403,081	$239,995	$2,196,986	$1,966,100
	General treasury	Dec. 31, 1918	2,402,912	1,757,907	236,279	4,397,098	238,484	2,196,415	1,962,199
	Hunters' and dog license fund	Dec. 31, 1918		2,798		2,798			2,798
	Public trust fund	Dec. 31, 1918	2,218		967	3,185	1,511	571	1,103
76	Erie, Pa.		2,051,791	1,301,931	698,098	4,051,820	844,565	2,643,569	563,686
	City corporation		1,401,668	419,147	621,678	2,442,493	446,906	1,639,093	356,494
	General treasury	Jan. 6, 1919	855,730	335,077	473,121	1,663,928	389,804	1,054,148	219,976
	Water fund	Jan. 6, 1919	535,316	5,432	103,313	644,061	51,030	584,945	8,086
	Sinking fund	Jan. 6, 1919	10,622	78,638	45,244	134,504	6,072		128,432
	School district		650,123	882,784	76,420	1,609,327	397,659	1,004,476	207,192
	General treasury	June 30, 1918	645,164	879,721	76,172	1,601,057	397,258	1,003,862	199,937
	Petty cash funds	June 30, 1918	767	63	248	1,078	401	614	63
	Public trust fund	June 30, 1918	4,192	3,000		7,192			7,192
77	Waterbury, Conn.		2,374,967	1,672,786	1,539,333	5,587,086	1,129,639	3,342,871	1,114,576
	City corporation		2,360,652	1,620,550	1,536,147	5,517,349	1,127,109	3,279,313	1,110,927
	General treasury	Dec. 31, 1918	2,300,356	1,560,768	1,497,591	5,358,715	1,101,234	3,229,495	1,027,986
	Court fee fund	Dec. 31, 1918	35,401			35,401		13,591	21,810
	School fund	Dec. 31, 1918	496		1,080	1,576	982	594	
	Hunters' license fund	Dec. 31, 1918	215	1,071		1,286		215	1,071
	Cash in transit	Dec. 31, 1918			5,000	5,000			5,000
	Sinking fund	Dec. 31, 1918	5,963	26,000	500	32,463	5,500		26,963
	Public trust funds	Dec. 31, 1918	18,221	32,711	31,976	82,908	19,393	35,418	28,097
	School district		14,315	52,236	3,186	69,737	2,530	63,558	3,649
	General treasury	June 30, 1918	14,315	52,236	3,186	69,737	2,530	63,558	3,649
78	Oklahoma City, Okla.		2,510,079	2,622,016	1,091,557	6,223,652	481,597	2,681,236	3,060,819
	City corporation		1,622,581	1,518,767	890,867	4,032,215	314,727	1,798,758	1,918,730
	General treasury	June 30, 1919	1,032,061	360,572	719,272	2,111,905	137,338	1,644,578	329,989
	Convict labor account	June 30, 1919	1,456			1,456		1,456	
	Sinking fund	June 30, 1919	585,523	663,113	79,369	1,328,005	54,537	149,190	1,124,278
	Public trust fund	June 30, 1919	3,541		12,008	15,549	1,507	3,534	10,508
	Private trust fund	June 30, 1919		495,082	80,218	575,300	121,345		453,955
	School district		887,498	1,103,249	200,690	2,191,437	166,870	882,478	1,142,089
	General treasury	June 30, 1919	629,048	443,569	60,973	1,133,590	19,068	789,385	325,137
	Sinking fund	June 30, 1919	258,450	659,680	139,717	1,057,847	147,802	93,093	816,952
79	Schenectady, N. Y.		3,974,159	3,014,399	99,749	7,088,307	1,146,554	2,539,459	3,402,294
	General treasury	Dec. 31, 1918	3,947,334	2,712,169	88,940	6,748,443	1,141,789	2,499,845	3,106,809
	County supervisors' fund	Oct. 31, 1918		77,638		77,638		37,899	39,739
	City clerk's fund	Dec. 31, 1918	2,218	6,032		8,250	8		8,242
	Sinking funds	Dec. 31, 1918	17,571	100,287	9,424	127,282	932	2	126,348
	Public trust funds	Dec. 31, 1918	6,481	18,273	1,385	26,139	2,273	1,713	22,153
	Investment fund	Dec. 31, 1918	555	100,000		100,555	1,552		99,003
80	Flint, Mich.		1,961,421	1,924,639	640,966	4,527,026	563,950	2,558,683	1,404,393
	City corporation		1,505,128	1,571,026	596,554	3,672,708	558,342	1,785,304	1,329,062
	General treasury	Feb. 28, 1919	1,128,980	1,224,090	509,757	2,862,827	451,755	1,199,845	1,211,227
	Hospital fund	Feb. 28, 1919	62,744	65,330		128,074	12,537	113,817	1,720
	Water fund	Feb. 28, 1919	300,857	231,678	80,692	613,227	89,479	422,524	101,224
	Park fund	Feb. 28, 1919	770	45,218	4,345	50,333		49,118	1,215
	Public trust fund (nonmunicipal)	Feb. 28, 1919		4,710	1,760	6,470	4,571		1,899
	Investment fund	Feb. 28, 1919	11,777			11,777			11,777
	School district		456,293	353,613	44,412	854,318	5,608	773,379	75,331
	General treasury	June 30, 1918	456,293	353,613	44,412	854,318	5,608	773,379	75,331
81	Fort Wayne, Ind.		1,942,932	597,201	826,278	3,366,411	680,686	1,989,316	696,409
	City corporation		1,399,552	591,927	531,468	2,522,947	373,581	1,492,988	656,378
	General treasury	Dec. 31, 1918	542,664	114,826	292,129	949,619	281,551	621,225	46,843
	Special assessment fund	Dec. 31, 1918	322,021			322,021		322,021	
	Park fund	Dec. 31, 1918	433	100	1,958	2,491	1,637	677	177
	Water fund	Dec. 31, 1918	167,261	8,733	13,291	189,285	13,412	168,994	6,879
	Electric light fund	Dec. 31, 1918	329,457	2,068	106,037	437,562	19,055	341,510	76,997
	Sinking fund	Dec. 31, 1918	21,470	7,555	38,148	67,173	25,578	21,718	19,877
	Public trust funds	Dec. 31, 1918	7,446	26,344	1,272	35,062	1,088	9,315	24,659
	Investment funds	Dec. 31, 1918	8,800	63,363	1,959	74,122	543	7,528	66,051
	Private trust funds	Dec. 31, 1918		368,938	76,674	445,612	30,717		414,895
	School district		543,380	5,274	294,810	843,464	307,105	496,328	40,031
	General treasury	July 31, 1918	506,775	5,271	280,852	792,898	287,960	464,910	40,028
	Library fund	July 31, 1918	36,605	3	13,958	50,566	19,145	31,418	3

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21 For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.								
82	Evansville, Ind.		$1,556,248	$243,239	$263,651	$2,063,138	$364,448	$1,417,520	$281,170
	City corporation		1,026,781	210,001	98,897	1,335,679	191,814	880,533	263,332
	General treasury	Dec. 31, 1918.	939,725	69,252	26,840	1,035,817	122,100	811,479	102,238
	Special assessment funds	Dec. 31, 1918.	8,930			8,930		8,930	
	Library fund	Dec. 31, 1918.	34,930		3,602	38,532	16,251	22,281	
	Cemetery funds	Dec. 31, 1918.	34,822	124	3,570	38,516	3,568	21,571	13,377
	Sinking fund	Dec. 31, 1918.	42	23,237	10,827	34,106	5,086	10	29,010
	Public trust funds:								
	Municipal	Dec. 31, 1918.	3,269	13,294	10,052	26,615	10,353	16,262	
	Nonmunicipal	Dec. 31, 1918.		3,863	2,062	5,925	2,575		3,350
	Investment funds	Dec. 31, 1918.	5,063	13,368	15,318	33,749	27,752		5,997
	Private trust fund	Dec. 31, 1918.		86,863	26,626	113,489	4,129		109,360
	School district		529,467	33,238	164,754	727,459	172,634	536,987	17,838
	General treasury	July 31, 1918.	529,467	33,238	164,754	727,459	172,634	536,987	17,838
83	Savannah, Ga.		1,716,218	519,231	86,217	2,321,666	82,155	1,546,279	693,232
	City corporation		1,407,410	411,871	82,796	1,902,077	81,909	1,270,776	549,392
	General treasury	Dec. 31, 1918.	1,401,447	351,117	25,041	1,777,605	27,979	1,270,180	479,446
	Pilotage commission fund	Dec. 31, 1918.	63	265	1,567	1,895	1,567	328	
	Sinking fund	Dec. 31, 1918.	1,979	53,338	29,000	84,317	20,500	268	63,549
	Public trust fund(nonmunicipal)	Dec. 31, 1918.		5,553	27,188	32,741	31,863		878
	Investment fund	Dec. 31, 1918.	3,921	1,598		5,519			5,519
	School district		308,808	107,360	3,421	419,589	246	275,503	143,840
	General treasury	Dec. 31, 1918.	308,808	107,360	3,421	419,589	246	275,503	143,840
84	St. Joseph, Mo.		1,814,900	166,246	210,634	2,191,780	356,135	1,575,572	260,073
	City corporation		1,057,588	159,311	122,312	1,339,211	177,290	969,579	192,342
	General treasury	Apr. 21, 1919.	735,415	123,200	88,729	947,344	59,069	734,607	153,668
	Special assessment fund	Apr. 21, 1919.	192,183	1,663		193,846		193,846	
	Fiscal agency fund	Apr. 21, 1919.		29,246	7,113	36,359	467	35,892	
	Library fund	Apr. 30, 1919.	1,264		78	1,342	78	1,264	
	Sinking fund	Apr. 21, 1919.	125,839		22,211	148,050	117,294	10	30,746
	Public trust fund	Dec. 31, 1918.	2,887	5,202	4,181	12,270	382	3,960	7,928
	School district		757,312	6,935	88,322	852,569	178,845	605,993	67,731
	General treasury	June 30, 1919.	618,413	6,935		625,348	69,664	530,363	25,321
	Sinking fund	June 30, 1919.	138,899		88,322	227,221	109,181	75,630	42,410
85	Jacksonville, Fla.		2,601,363	415,731	1,025,295	4,042,389	484,967	2,695,857	861,565
	City corporation		2,273,442	372,284	651,686	3,297,412	416,701	2,049,778	830,933
	General treasury	Dec. 31, 1918.	2,122,827	105,656	375,959	2,604,442	364,125	1,877,711	362,606
	Port commission fund	Dec. 31, 1918.	125,087	30,331	104,065	259,483	25,591	162,832	71,060
	Sinking funds	Dec. 31, 1918.	3,850	112,467	120,124	236,441	3,801		232,640
	Public trust funds	Dec. 31, 1918.	21,678	3,000	51,538	76,216	23,184	9,235	43,797
	Investment fund	Dec. 31, 1918.		120,830		120,830			120,830
	School district		327,921	43,447	373,609	744,977	68,266	646,079	30,632
	General treasury	June 30, 1918.	270,038	43,447	350,047	663,532	26,821	606,079	30,632
	Sinking fund	June 30, 1918.	57,883		23,562	81,445	41,445	40,000	
86	Manchester, N. H.		1,594,871	1,396,357	236,315	3,227,543	393,547	1,492,488	1,341,508
	General treasury	Dec. 31, 1918.	1,580,024	1,333,119	159,916	3,073,059	280,074	1,488,370	1,304,615
	Library fund	Dec. 31, 1918.	772	2,573	1,323	4,668	550	4,118	
	Sinking funds	Dec. 31, 1918.	10,914	21,500	47,633	80,047	80,047		
	Public trust funds:								
	Municipal	Dec. 31, 1918.	1,661		102	1,763	126		1,637
	Nonmunicipal	Dec. 31, 1918.		39,165	27,341	66,506	32,750		33,756
	Investment fund	Dec. 31, 1918.	1,500			1,500			1,500
87	Canton, Ohio.		1,782,933	2,272,933	704,788	4,760,654	926,714	2,076,320	1,757,620
	City corporation		1,210,715	1,810,497	463,627	3,484,839	643,454	1,202,304	1,639,081
	General treasury	Dec. 31, 1918.	1,160,297	1,007,464	417,600	2,585,361	574,349	940,456	1,070,556
	Library funds	Dec. 31, 1918; Jan. 31, 1919.	542	8,210	2,665	11,417	3,480	7,937	
	Fee and special fund	Dec. 31, 1918.	13,075			13,075		13,075	
	Sinking fund	Dec. 31, 1918.	18,177	787,594	40,368	846,139	60,506	225,231	560,402
	Public trust funds	Dec. 31, 1918; Jan. 31, 1919.	18,624	7,229	2,994	28,847	5,119	15,605	8,123
	School district		572,218	462,436	241,161	1,275,815	283,260	874,016	118,539
	General treasury	Aug. 31, 1918.	559,550	453,571	237,717	1,250,838	278,709	866,023	106,106
	Fee and special fund	Aug. 31, 1918.	6,057			6,057		6,057	
	Public trust fund	Aug. 31, 1918.	6,611	8,865	3,444	18,920	4,551	1,936	12,433

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.								
88	Peoria, Ill.		$1,711,549	$563,843	$240,104	$2,515,496	$209,124	$1,533,997	$772,375
	City corporation		1,023,288	284,771	107,022	1,415,081	103,506	880,797	430,778
	General treasury	Dec. 31, 1918	951,288	242,492	84,082	1,277,862	77,268	814,494	386,100
	House of correction fund	Sept. 30, 1918	13,276		11,276	24,552	12,449	12,103	
	Sinking funds	Dec. 31, 1918	11,720	30	4,169	15,919	889		15,030
	Public trust funds	June 30, Dec. 31, 1918.	22,959	27,224	3,838	54,021	3,344	21,088	29,589
	Investment fund	Dec. 31, 1918	24,045	15,025	3,657	42,727	9,556	33,112	59
	School district		568,241	279,060	51,628	898,929	20,536	556,559	321,834
	General treasury	June 30, 1918	550,562	269,178	49,819	869,559	19,517	553,773	296,269
	Sinking fund	June 30, 1918			534	534			534
	Public trust fund	Sept. 30, 1918	11,132	9,882	1,275	22,289	1,019	2,786	18,484
	Investment fund	June 30, 1918	6,547			6,547			6,547
	Pleasure driveway and park district		120,020	12	81,454	201,486	85,082	96,641	19,763
	General treasury	May 31, 1918	109,960	12	69,982	179,954	83,279	96,641	34
	Sinking fund	May 31, 1918	10,060		11,472	21,532	1,803		19,729
89	Harrisburg, Pa.		1,539,464	913,781	286,566	2,739,811	697,598	1,594,500	447,713
	City corporation		945,410	177,426	219,649	1,342,485	196,773	885,544	260,168
	General treasury	Jan. 6, 1919	934,339	56,699	134,879	1,125,917	108,547	883,720	133,650
	Special assessment fund	Jan. 6, 1919		1,000		1,000		1,000	
	Sinking fund	Jan. 6, 1919	1,271	90,394	78,968	170,633	85,933		84,700
	Investment funds	Jan. 6, 1919	9,800	29,333	5,802	44,935	2,293	824	41,818
	School district		594,054	736,355	66,917	1,397,326	500,825	708,956	187,545
	General treasury	June 30, 1918	579,319	686,686	1,619	1,267,624	467,367	699,402	100,855
	Sinking fund	June 30, 1918	3,748	41,518	58,872	104,138	29,438		74,700
	Public trust fund	June 30, 1918	10,987	8,151	6,426	25,564	4,020	9,554	11,990
90	Knoxville, Tenn.		1,402,743	1,917,468	124,838	3,445,049	226,964	2,446,181	771,904
	General treasury	Sept. 30, 1918	1,399,238	1,767,657	68,803	3,235,698	158,784	2,383,011	693,903
	Sinking fund	Sept. 30, 1918	286	149,811	52,251	202,348	63,641	61,924	76,783
	Public trust funds	Sept. 30, 1918	3,201		3,784	6,985	4,539	1,246	1,200
	Investment fund	Sept. 30, 1918	18			18			18
91	Bayonne, N. J.		2,386,163	3,874,636	1,565,031	7,825,830	1,220,694	4,494,733	2,110,403
	General treasury	Dec. 31, 1918	1,919,946	3,298,204	814,524	6,032,674	559,134	3,638,697	1,834,843
	School fund	June 30, 1918	430,333	376,979	75,221	882,533	32,569	849,964	
	Hunters' license fund	Dec. 31, 1918		160		160			160
	Sinking fund	Dec. 31, 1918	28,712	199,293	668,022	896,027	624,127		271,900
	Public trust funds	Apr. 30, Dec. 31, 1918.	7,172		7,264	14,436	4,864	6,072	3,500
92	Wilkes-Barre, Pa.		1,337,989	228,876	211,326	1,778,191	169,098	1,318,072	291,021
	City corporation		734,855	225,377	148,976	1,109,208	116,394	766,792	226,022
	General treasury	Jan. 6, 1919	634,708	225,377	99,187	959,272	74,400	747,259	137,613
	Sinking funds	Jan. 6, 1919	100,147		49,789	149,936	41,994	19,533	88,409
	School district		603,134	3,499	62,350	668,983	52,704	551,280	64,999
	General treasury	June 30, 1918	598,364	170	52,237	650,771	49,243	549,289	52,239
	Public trust fund	June 30, 1918	4,770	3,329	10,113	18,212	3,461	1,991	12,760
93	Troy, N. Y.		2,148,907	757,001	110,063	3,015,971	247,169	1,811,983	956,819
	City corporation		1,982,481	651,826	108,361	2,742,668	247,006	1,639,716	855,946
	General treasury	Dec. 31, 1918	1,974,046	621,441	63,201	2,658,688	185,741	1,624,924	848,023
	City clerk's fund	Dec. 31, 1918	1,059	3,631		4,690	1		4,689
	Sinking fund	Dec. 31, 1918	2,971	17,750	39,025	59,746	56,512		3,234
	Public trust funds	Dec. 31, 1918	4,405	9,004	6,135	19,544	4,752	14,792	
	Lansingburg school district		85,841	16,176	1,702	103,719	163	83,268	20,288
	General treasury	July 31, 1918	85,777	5,064	1,702	92,543	163	83,268	9,112
	Investment fund	July 31, 1918	64	11,112		11,176			11,176
	County supervisors' fund		80,585	88,999		169,584		88,999	80,585
	General treasury	Oct. 31, 1918	80,585	88,999		169,584		88,999	80,585
94	Allentown, Pa.		1,229,582	216,144	383,421	1,829,147	161,816	1,361,701	305,630
	City corporation		663,261	53,943	276,592	993,796	139,266	774,605	79,925
	General treasury	Jan. 6, 1919	631,657	38,383	213,000	883,040	101,083	755,679	26,278
	Sinking fund	Jan. 6, 1919	31,604	15,560	63,592	110,756	38,183	18,926	53,647

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
94	Allentown, Pa.—Continued.								
	School district		$566,321	$162,201	$106,829	$835,351	$22,550	$587,096	$225,705
	General treasury	June 30, 1918	445,451	157,201	28,822	631,474	2,207	530,562	98,705
	Sinking fund	June 30, 1918	120,870	5,000	78,007	203,877	20,343	56,534	127,000
95	El Paso, Tex		1,750,884	908,597	1,240,522	3,900,003	1,190,668	1,640,666	1,068,669
	General treasury	Mar. 31, 1919	1,574,977	431,150	863,530	2,869,657	859,603	1,069,889	940,165
	Convict labor account	Mar. 31, 1919	8,767			8,767		8,767	
	School fund	Aug. 31, 1918	144,793	276,285	12,457	433,535	32,449	381,164	19,922
	Library fund	Dec. 31, 1918	213	8,550	63	8,826	22	8,804	
	Sinking funds	Mar. 31, 1919	22,134	192,612	364,472	579,218	298,594	172,042	108,582
96	San Diego, Calif		3,508,343	797,509	1,120,022	5,425,874	1,629,930	3,096,486	699,458
	City corporation		2,796,734	795,313	889,391	4,481,438	1,352,069	2,463,107	666,262
	General treasury	Dec. 31, 1918	1,743,975	635,580	392,127	2,771,682	789,551	1,828,501	153,630
	Special assessment fund	Dec. 31, 1918	162,842			162,842		162,842	
	Sinking fund	Dec. 31, 1918	870,438		432,113	1,302,551	499,268	461,918	341,365
	Public trust funds	Dec. 31, 1918	19,479	1,152	23,585	44,216	19,120	9,846	15,250
	Private trust funds	Dec. 31, 1918		158,581	41,566	200,147	44,130		156,017
	School district		711,609	2,196	230,631	944,436	277,861	633,379	33,196
	General treasury	June 30, 1918	628,790	2,196	88,534	719,520	124,195	593,129	2,196
	Sinking fund	June 30, 1918	82,819		142,097	224,916	153,666	40,250	31,000
97	Wichita, Kans		1,732,562	787,097	450,164	2,969,823	233,549	1,960,727	775,547
	City corporation		1,075,220	786,409	252,140	2,113,769	20,490	1,376,479	716,800
	General treasury	Dec. 31, 1918	695,944	771,236	168,645	1,635,825	14,395	1,299,775	321,655
	Library fund	Dec. 31, 1918	1,654	15,000	747	17,401	840	16,561	
	Sinking fund	Dec. 31, 1918	369,567	173	79,854	449,594		56,449	393,145
	Public trust fund	Dec. 31, 1918	8,055		2,894	10,949	5,255	3,694	2,000
	School district		657,342	688	198,024	856,054	213,059	584,248	58,747
	General treasury	June 30, 1918	620,184	688	142,902	763,774	161,779	584,248	17,747
	Sinking fund	June 30, 1918	37,158		55,122	92,280	51,280		41,000
98	South Bend, Ind		1,655,267	424,823	405,422	2,485,512	334,783	1,823,326	327,403
	City corporation		1,065,977	158,377	311,308	1,535,662	233,042	1,127,310	175,310
	General treasury	Dec. 31, 1918	725,999	30,583	234,962	991,544	154,640	811,820	25,084
	Special assessment fund	Dec. 31, 1918	306,884			306,884		306,884	
	Sinking fund	Dec. 31, 1918	19,602		51,113	70,715	35,102	613	35,000
	Public trust funds	Dec. 31, 1918	13,492	14,264	12,998	40,754	12,944	7,993	19,817
	Private trust fund	Dec. 31, 1918		113,530	12,235	125,765	30,356		95,409
	School district		589,290	266,446	94,114	949,850	101,741	696,016	152,093
	General treasury	July 31, 1918	563,301	266,444	71,202	900,947	86,639	662,217	152,091
	Library fund	July 31, 1918	25,989	2	22,912	48,903	15,102	33,799	2
99	Sioux City, Iowa		1,738,014	1,130,680	213,600	3,082,294	341,932	1,689,578	1,050,784
	City corporation		987,881	392,903	134,635	1,515,419	139,721	941,107	434,591
	General treasury	Mar. 31, 1919	937,917	67,113	132,408	1,137,438	137,319	933,943	66,176
	Sinking fund	Mar. 31, 1919	44,875	323,540		368,415			368,415
	Public trust funds	Mar. 31, 1919	5,089	2,250	2,227	9,566	2,402	7,164	
	School district		750,133	737,777	78,965	1,566,875	202,211	748,471	613,193
	General treasury	June 30, 1919	726,536	433,877	37,861	1,198,274	177,652	748,429	272,193
	Sinking fund	June 30, 1919	23,597	303,900	41,104	368,601	24,559	42	344,000
100	Hoboken, N. J		2,089,013	8,526,615	571,931	11,187,559	950,242	2,747,060	7,490,257
	General treasury	Dec. 31, 1918	1,458,659	7,120,410	203,862	8,782,931	259,594	1,580,601	6,942,736
	Recorder's court fund	Dec. 31, 1918	25	329		354		25	329
	School funds	June 30, 1918	281,626	1,252,585	368	1,534,579	374,608	864,534	295,437
	Water fund	Dec. 31, 1918	298,177	10,000	10,925	319,102	31,920	287,182	
	Hunting and fishing license fund	Dec. 31, 1918		348		348			348
	Sinking fund	Dec. 31, 1918	41,603	137,698	315,733	495,034	253,819		241,215
	Public trust funds:								
	Municipal	Dec. 31, 1918	8,923	4,782	36,568	50,273	25,526	14,718	10,029
	Nonmunicipal	Dec. 31, 1918		463	4,475	4,938	4,775		163
101	Portland, Me		2,268,360	2,098,891	355,535	4,722,786	308,229	2,370,158	2,044,399
	City corporation		1,884,634	1,965,469	336,582	4,186,685	285,238	2,059,845	1,841,602
	General treasury	Dec. 31, 1918	1,851,266	1,914,285	243,141	4,008,692	196,580	2,058,832	1,753,280
	Sinking fund	Dec. 31, 1918	12,573	50,097	42,003	104,673	68,678		35,995
	Public trust funds:								
	Municipal	Dec. 31, 1918	20,795	161	50,195	71,151	18,367	1,013	51,771
	Nonmunicipal	Dec. 31, 1918		926	1,243	2,169	1,613		556

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.								
101	Portland, Me.—Continued.								
	Bridge district		$23,251	$31	$5,842	$29,124	$4,750	$14,343	$10,031
	General treasury	Dec. 31, 1918	23,251	31	5,842	29,124	4,750	14,343	10,031
	Water district		360,475	133,391	13,111	506,977	18,241	295,970	192,766
	General treasury	Dec. 31, 1918	337,086	80,916	2,672	420,674	2,757	295,878	122,039
	Sinking fund	Dec. 31, 1918	23,389	8,809	10,439	42,637	15,484	31	27,122
	Investment fund	Dec. 31, 1918	.....	43,666	.....	43,666	.....	61	43,605
102	Charleston, S. C.		1,619,599	319,957	385,694	2,325,250	388,139	1,666,920	270,191
	City corporation		1,464,941	314,730	350,755	2,130,426	361,601	1,516,259	252,566
	General treasury	Dec. 31, 1918	1,002,575	236,668	189,461	1,428,704	158,289	1,131,637	138,778
	Convict labor account	Dec. 31, 1918	5,940	.....	.....	5,940	.....	5,940	.....
	High school fund	June 30, 1918	560	24,212	1,897	26,669	2,906	23,763	.....
	Colonial commons fund	Dec. 31, 1918	1,088	.....	2,388	3,476	2,023	1,453	.....
	Water fund	Dec. 31, 1918	401,773	15,000	9,989	426,762	37,004	326,308	63,450
	Sinking funds	Dec. 31, 1918	1,716	22,649	21,644	46,009	22,419	13,592	9,998
	Public trust funds	June 30, Dec. 31, 1918.	50,504	4,280	120,376	175,160	133,960	13,566	27,634
	Investment fund	Dec. 31, 1918	785	11,921	.....	12,706	.....	.....	12,706
	Private trust fund	Dec. 31, 1918	.....	.....	5,000	5,000	5,000	.....	.....
	School district		154,658	5,227	34,939	194,824	26,538	150,661	17,625
	General treasury	June 30, 1918	153,464	1,106	24,453	179,023	17,886	148,616	12,521
	Public trust funds	June 30, 1918	1,194	4,121	10,486	15,801	8,652	2,045	5,104
103	East St. Louis, Ill		1,231,791	912,755	223,981	2,368,527	283,267	1,421,181	664,079
	City corporation		741,683	706,126	92,141	1,539,950	103,113	871,796	565,041
	General treasury	Dec. 31, 1918	703,127	701,580	78,387	1,483,094	85,690	832,823	564,581
	Registered bond interest fund	Dec. 31, 1918	33,514	.....	5,947	39,461	7,087	31,914	460
	Public trust funds	Dec. 31, 1918	5,042	4,546	7,807	17,395	10,336	7,059	.....
	School district		407,681	178,960	113,859	700,500	152,049	488,475	59,976
	General treasury	June 30, 1918	407,513	167,948	67,105	642,566	98,204	484,386	59,976
	Sinking funds	June 30, 1918	168	11,012	46,754	57,934	53,845	4,089	.....
	Park district		82,427	27,669	17,981	128,077	28,105	60,910	39,062
	General treasury	Feb. 28, 1919	82,427	.....	17,981	100,408	436	60,910	39,062
	Sinking fund	Feb. 28, 1919	.....	27,669	.....	27,669	27,669	.....	.....
104	Terre Haute, Ind		1,100,955	476,654	526,226	2,103,835	432,038	1,195,216	476,581
	City corporation		539,822	269,991	219,137	1,028,950	174,363	573,653	280,934
	General treasury	Dec. 31, 1918	524,129	164,203	129,675	818,007	109,148	557,727	151,132
	Special assessment funds	Dec. 31, 1918	6,687	.....	.....	6,687	.....	6,687	.....
	Sinking fund	Dec. 31, 1918	588	55,562	26,988	83,138	13,138	.....	70,000
	Public trust funds	Dec. 31, 1918	6,498	12,203	54,184	72,885	45,560	9,239	18,086
	Investment fund	Dec. 31, 1918	1,920	5,686	.....	7,606	.....	.....	7,606
	Private trust funds	Dec. 31, 1918	.....	32,337	8,290	40,627	6,517	.....	34,110
	School district		561,133	206,663	307,089	1,074,885	257,675	621,563	195,647
	General treasury	July 31, 1918	466,663	188,755	202,138	857,556	181,812	574,989	100,755
	Library fund	July 31, 1918	20,527	.....	6,497	27,024	6,942	20,082	.....
	Sinking fund	July 31, 1918	38,948	6,020	30,198	75,166	36,166	22,980	16,020
	Public trust fund	July 31, 1918	34,995	11,888	68,256	115,139	32,755	3,512	78,872
105	Brockton, Mass		2,008,518	2,262,260	275,213	4,545,991	175,257	2,041,800	2,328,934
	General treasury	Nov. 30, 1918	1,984,814	2,216,044	272,736	4,473,594	171,285	2,041,800	2,260,509
	Hunters' and dog license fund	Nov. 30, 1918	.....	6,423	.....	6,423	.....	.....	6,423
	Sinking fund	Nov. 30, 1918	20,669	36,316	881	57,866	1,779	.....	56,087
	Public trust funds:								
	Municipal	Nov. 30, 1918	3,035	.....	1,596	4,631	2,193	.....	2,438
	Nonmunicipal	Nov. 30, 1918	.....	3,477	.....	3,477	.....	.....	3,477
106	Sacramento, Calif		2,324,113	1,075,306	1,029,287	4,428,706	970,841	2,658,376	799,489
	City corporation		1,598,556	1,046,849	821,953	3,467,358	840,575	1,873,436	753,347
	General treasury	Dec. 31, 1918	1,485,000	326,859	786,161	2,598,020	816,364	1,234,820	546,836
	Special assessment fund	Dec. 31, 1918	27,878	5,809	.....	33,687	.....	33,687	.....
	Sinking fund	Dec. 31, 1918	7,551	299,646	24,917	332,114	12,115	182,443	137,556
	Public trust funds	Dec. 31, 1918	13,682	6,893	5,612	26,187	3,082	17,896	5,209
	Investment funds	Dec. 31, 1918	64,445	405,448	16	469,909	3,385	404,590	61,934
	Private trust fund	Dec. 31, 1918	.....	2,194	5,247	7,441	5,629	.....	1,812
	School district		725,557	28,457	207,334	961,348	130,266	784,940	46,142
	General treasury	June 30, 1918	667,045	28,457	170,847	866,349	103,099	748,108	15,142
	Sinking fund	June 30, 1918	58,512	.....	36,487	94,999	27,167	36,832	31,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.								
107	Binghamton, N. Y.		$1,642,252	$661,220	$545,955	$2,849,427	$447,349	$1,722,333	$679,745
	General treasury	Dec. 31, 1918	1,478,884	425,184	533,855	2,437,923	365,822	1,514,765	557,336
	County supervisors' fund	Oct. 31, 1918		170,235		170,235		69,920	100,315
	Library fund	Dec. 31, 1918	751	15,000	483	16,234	388	15,846	
	Water fund	Dec. 31, 1918	152,004	219	7,555	159,778	45,094	114,465	219
	Sinking fund	Dec. 31, 1918	130	27,525	3,019	30,674	29,682		992
	Public trust funds	Dec. 31, 1918	10,483	23,057	1,043	34,583	6,363	7,337	20,883
108	Tulsa, Okla.		2,022,325	1,910,137	447,180	4,379,642	849,481	2,541,825	988,336
	City corporation		1,302,608	1,552,137	362,045	3,216,790	676,140	1,705,414	835,236
	General treasury	June 30, 1919	668,865	1,106,090	242,596	2,017,551	450,103	1,345,968	221,480
	Improvement fund	June 30, 1919	256,092	25,508		281,600		256,092	25,508
	Sinking fund	June 30, 1919	372,329	113,539	62,994	548,862	162,278	102,310	284,274
	Public trust fund	June 30, 1919	5,322	89	17,409	22,820	828	1,044	20,948
	Private trust fund	June 30, 1919		306,911	39,046	345,957	62,931		283,026
	School district		719,717	358,000	85,135	1,162,852	173,341	836,411	153,100
	General treasury	June 30, 1919	578,430	357,970	38,047	974,447	77,213	787,410	109,824
	Sinking fund	June 30, 1919	141,287	30	47,088	188,405	96,128	49,001	43,276
109	Johnstown, Pa.		1,122,388	604,070	662,403	2,388,861	900,468	1,221,682	266,711
	City corporation		618,431	56,441	578,137	1,253,009	500,206	668,721	84,082
	General treasury	Jan. 6, 1919	607,236	1,664	366,264	975,164	247,611	668,471	59,082
	Convict labor account	Jan. 6, 1919	250			250		250	
	Sinking fund	Jan. 6, 1919	10,945	54,777	211,873	277,595	252,595		25,000
	School district		503,957	547,629	84,266	1,135,852	400,262	552,961	182,629
	General treasury	June 30, 1918	501,570	445,544	22,898	970,012	329,245	531,288	109,479
	Sinking fund	June 30, 1918	2,387	102,085	61,368	165,840	71,017	21,673	73,150
110	Rockford, Ill.		1,457,972	1,170,427	117,899	2,746,298	140,408	1,493,480	1,112,410
	City corporation		866,746	488,791	111,823	1,467,360	136,549	841,079	489,732
	General treasury	Dec. 31, 1918	816,695	437,010	104,039	1,357,744	118,944	807,604	431,196
	Library fund	May 31, 1918	33,098	25,266	6,776	65,140	17,321	29,883	17,936
	Public trust funds	Dec. 31, 1918	16,953	26,515	1,008	44,476	284	3,592	40,600
	School district		514,819	658,316	5,574	1,178,709	2,439	596,827	579,443
	General treasury	Dec. 31, 1918	514,819	657,106	5,574	1,177,499	2,439	596,827	578,233
	Investment fund	Dec. 31, 1918		1,210		1,210			1,210
	Park district		76,407	23,320	502	100,229	1,420	55,574	43,235
	General treasury	Dec. 31, 1918	76,368	21,004	502	97,874	1,420	55,574	40,880
	Investment fund	Dec. 31, 1918	39	2,316		2,355			2,355
111	Little Rock, Ark.		990,337	2,813,387	532,670	4,336,394	515,092	1,011,277	2,810,025
	City corporation		502,194	2,574,768	59,664	3,136,626	46,111	491,706	2,598,809
	General treasury	Dec. 31, 1918	484,089	2,573,121	50,134	3,107,344	32,422	479,160	2,595,762
	Cemetery funds	Dec. 31, 1918; Mar. 31, 1919.	17,840	247	9,530	27,617	13,661	12,546	1,410
	Investment funds	Dec. 31, 1918; Mar. 31, 1919.	265	1,400		1,665	28		1,637
	School district		462,999	9,943	279,649	752,591	284,836	443,812	23,943
	General treasury	June 30, 1918	462,999	9,943	279,649	752,591	284,836	443,812	23,943
	Sewer and street improvement district.		25,144	228,676	193,357	447,177	184,145	75,759	187,273
	General treasury	Dec. 31, 1918	25,144	228,676	193,357	447,177	184,145	75,759	187,273
112	Passaic, N. J.		1,055,031	2,301,802	255,408	3,612,241	381,423	1,364,179	1,866,639
	General treasury	Dec. 31, 1918	821,915	1,612,104	164,684	2,598,703	371,529	896,210	1,330,964
	Police fund	Dec. 31, 1918	165	854		1,019		100	919
	School fund	June 30, 1918	202,821	348,529	6,785	558,135	3,597	444,928	109,610
	Library fund	Dec. 31, 1918	2,048	16,878	995	19,921	131	19,790	
	Petty cash fund	Dec. 31, 1918			500	500	500		
	Sinking fund	Dec. 31, 1918	21,873	311,293	79,654	412,820	182		412,638
	Public trust funds	Dec. 20, Dec. 31, 1918.	6,209	12,144	2,790	21,143	5,484	3,151	12,508
113	Pawtucket, R. I.		1,747,769	1,947,568	188,865	3,884,202	200,435	1,759,704	1,924,063
	General treasury	Dec. 31, 1918	1,664,151	1,169,095	55,106	2,888,352	45,671	1,754,833	1,087,848
	Hunters' license fund	Dec. 31, 1918		505		505			505
	Sinking fund	Dec. 31, 1918	66,589	755,120	43,087	864,796	72,698		792,098
	Public trust funds:								
	Municipal	Dec. 31, 1918	7,258	16,843	12,204	36,305	3,434	4,871	28,000
	Nonmunicipal	Dec. 31, 1918		5,936	71,770	77,706	77,706		
	Investment fund	Dec. 31, 1918	9,771	69	6,683	16,523	911		15,612
	Private trust fund	Dec. 31, 1918			15	15	15		

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
114	Saginaw, Mich		$1,506,388	$1,182,716	$466,939	$3,156,043	$564,243	$1,185,108	$1,406,692
	City corporation		1,052,819	1,169,825	390,069	2,612,713	466,038	756,112	1,390,563
	General treasury	June 30, 1919	1,026,256	841,956	322,986	2,191,198	389,586	690,485	1,111,127
	Auditorium fund	Dec. 31, 1918	9,979	3,298	1,557	14,834	2,032	12,714	88
	Sinking funds	June 30, 1919	3,333	309,985	57,309	370,627	61,734	52,780	256,113
	Public trust funds:								
	Municipal	June 30, 1919	13,251	2,474	4,378	20,103	10,332	133	9,638
	Nonmunicipal	June 30, 1919	.....	12,112	3,839	15,951	2,354	.....	13,597
	School district		453,569	12,891	76,870	543,330	98,205	428,996	16,129
	General treasury	June 30, 1919	447,334	8,293	73,475	529,102	93,607	427,949	7,546
	Public trust funds	June 30, 1919	6,235	4,340	2,731	13,306	3,806	1,047	8,453
	Private trust fund	June 30, 1919	.....	258	664	922	792	.....	130
115	Holyoke, Mass		2,585,450	2,001,254	79,760	4,666,464	181,249	2,527,160	1,958,055
	General treasury	Nov. 30, 1918	2,382,645	1,974,871	31,144	4,388,660	129,346	2,414,636	1,844,678
	Water fund	Nov. 30, 1918	164,520	220	33,965	198,705	25,478	112,524	60,703
	Hunters' and dog license fund	Nov. 30, 1918	.....	2,180	.....	2,180	.....	.....	2,180
	High school lunch fund	June 30, 1918	.....	4,031	51	4,082	.....	.....	4,082
	Sinking fund	Nov. 30, 1918	6,575	19,760	14,600	40,935	26,425	.....	14,510
	Public trust fund(nonmunicipal)	Nov. 30, 1918	.....	192	.....	192	.....	.....	192
	Investment fund	Nov. 30, 1918	31,710	.....	.....	31,710	.....	.....	31,710
116	Altoona, Pa		1,009,497	756,829	260,528	2,026,854	150,105	936,127	940,622
	City corporation		640,990	421,819	249,960	1,312,769	147,860	550,217	614,692
	General treasury	Jan. 6, 1919	620,421	89,277	106,195	815,893	106,796	448,401	260,696
	Special assessment fund	Jan. 6, 1919	.....	25,800	.....	25,800	.....	25,800	.....
	Sinking fund	Jan. 6, 1919	20,569	295,988	142,520	459,077	40,065	76,016	342,996
	Private trust fund	Jan. 6, 1919	.....	10,754	1,245	11,999	999	.....	11,000
	School district		368,507	335,010	10,568	714,085	2,245	385,910	325,930
	General treasury	June 30, 1918	368,507	217,431	360	586,298	802	360,534	224,962
	Sinking fund	June 30, 1918	.....	111,819	8,800	120,619	.....	19,651	100,968
	Public trust fund	June 30, 1918	.....	5,760	1,408	7,168	1,443	5,725	.....
117	Mobile, Ala		1,146,421	650,178	65,928	1,862,527	568,633	1,029,018	264,276
	City corporation		860,810	642,198	65,515	1,568,523	565,914	773,699	228,910
	General treasury	Sept. 30, 1918	741,132	640,024	65,475	1,446,631	565,720	700,239	180,672
	Convict labor account	Sept. 30, 1918	1,050	.....	.....	1,050	.....	1,050	.....
	Sinking fund	Sept. 30, 1918	118,628	2,174	40	120,842	194	72,410	48,238
	School district		285,611	7,980	413	294,004	2,719	255,919	35,366
	General treasury	Aug. 31, 1918	285,611	7,980	413	294,004	2,719	255,919	35,366
118	Springfield, Ohio		1,297,328	1,191,347	433,383	2,922,058	427,941	1,171,436	1,322,681
	City corporation		926,620	818,488	274,608	2,019,716	179,141	801,053	1,039,522
	General treasury	Dec. 31, 1918	690,729	516,790	242,038	1,449,557	138,942	662,901	647,714
	Fee and special fund	Dec. 31, 1918	9,762	.....	.....	9,762	.....	9,762	.....
	Sinking fund	Dec. 31, 1918	200,472	181,293	23,322	405,087	11,056	118,257	275,774
	Public trust funds	Dec. 31, 1918	24,801	99,405	9,224	133,430	28,170	10,133	95,127
	Investment fund	Dec. 31, 1918	856	21,000	24	21,880	973	.....	20,907
	School district		370,708	372,859	158,775	902,342	248,800	370,383	283,159
	General treasury	Aug. 31, 1918	357,828	293,244	119,903	770,975	183,464	335,068	252,443
	Fee and special fund	Aug. 31, 1918	6,615	.....	.....	6,615	.....	6,615	.....
	Sinking fund	Aug. 31, 1918	1,502	76,019	33,708	111,229	62,339	23,646	25,244
	Public trust fund	Aug. 31, 1918	4,763	3,596	5,164	13,523	2,997	5,054	5,472
119	Springfield, Ill		1,559,524	682,815	420,072	2,662,411	188,420	1,697,476	776,515
	City corporation		802,730	562,571	180,740	1,546,041	107,749	829,091	609,201
	General treasury	Feb. 28, 1919	727,361	500,824	141,400	1,369,585	62,065	773,249	534,271
	Library fund	Feb. 28, 1919	943	24,668	170	25,781	1,507	24,274	.....
	Registered bond interest fund	Feb. 28, 1919	23,463	.....	16,687	40,150	18,850	21,300	.....
	Sinking fund	Feb. 28, 1919	45,588	.....	9,540	55,128	14,355	773	40,000
	Public trust funds:								
	Municipal	Dec. 31, 1918, Mar. 31, 1919	4,359	6,651	12,660	23,670	10,635	9,495	3,540
	Nonmunicipal	Feb. 28, 1919	.....	14,066	283	14,349	337	.....	14,012
	Investment fund	Feb. 28, 1919	1,016	16,362	.....	17,378	.....	.....	17,378
	School district		631,847	118,638	221,004	971,489	22,441	797,410	151,638
	General treasury	June 30, 1918	631,847	118,638	221,004	971,489	22,441	797,410	151,638
	Pleasure driveway and park district		124,947	1,606	18,328	144,881	58,230	70,975	15,676
	General treasury	Apr. 30, 1919	122,643	1,606	14,087	138,336	56,196	70,570	11,570
	Boulevard fund	Mar. 31, 1919	2,304	.....	4,241	6,545	2,034	405	4,106

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each. see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
120	New Britain, Conn.		$1,422,861	$481,327	$203,319	$2,107,507	$216,278	$1,285,660	$605,569
	General treasury	Mar. 31, 1919	1,387,239	115,814	203,319	1,706,372	216,278	1,280,027	210,067
	Police court fund	Mar. 31, 1919	14,287	1,192		15,479		3,557	11,922
	Hunters' license fund	Mar. 31, 1919		598		598			598
	Sinking fund	Mar. 31, 1919	18,954	354,432		373,386			373,386
	Public trust funds:								
	Municipal	Mar. 31, 1919	2,381	2,850		5,231		2,076	3,155
	Nonmunicipal	Mar. 31, 1919		6,441		6,441			6,441
121	Covington, Ky.		989,901	1,544,290	230,029	2,764,220	271,789	1,174,035	1,318,396
	General treasury	Dec. 31, 1918	892,684	825,832	83,717	1,802,233	33,580	644,265	1,124,388
	School fund	June 30, 1918	87,515	541,490	120,932	749,937	209,558	377,344	163,035
	Library fund	Dec. 31, 1918	692	7,762	87	8,541	580	7,949	12
	Park fund	Dec. 31, 1918	1,509	19,505	185	21,199	8	16,186	5,005
	Newport and Covington bridge fund	May 31, 1918	7,501		26	7,527	20	2,572	4,935
	Emergency fund	Dec. 31, 1918			500	500	500		
	Cash in transit	Dec. 31, 1918			5,500	5,500			5,500
	Sinking funds	June 30, Dec. 31, 1918		149,701	19,082	168,783	27,543	125,719	15,521
122	Chattanooga, Tenn.		1,064,671	335,541	294,326	1,694,538	140,953	1,153,907	399,678
	General treasury	Sept. 30, 1918	988,972	228,272	283,447	1,500,691	125,985	1,061,190	313,516
	Hospital fund	Dec. 31, 1918	59,930	19,897	1,781	81,608	1,315	80,293	
	Library funds	Sept. 30, 1918	5,204	10,000		15,204	2,968	12,198	38
	Sinking fund	Sept. 30, 1918	9,708	77,339	7,613	94,660	9,215	226	85,219
	Public trust funds	Sept. 30, Dec. 31, 1918.	857		369	1,226	347		879
	Private trust fund	Sept. 30, 1918		33	1,116	1,149	1,123		26
123	Davenport, Iowa		1,329,093	936,086	734,528	2,999,707	625,525	1,983,098	391,084
	City corporation		786,213	485,920	459,191	1,731,324	465,873	912,477	352,974
	General treasury	Mar. 31, 1919	711,883	435,611	418,916	1,566,410	419,026	866,642	280,742
	Sinking funds	Mar. 31, 1919	54,307	20,045	27,721	102,073	33,910	39,463	28,700
	Public trust funds	Mar. 31, 1919	20,023	30,264	12,554	62,841	12,937	6,372	43,532
	School district		542,880	450,166	275,337	1,268,383	159,652	1,070,621	38,110
	General treasury	June 30, 1919	541,169	430,166	224,650	1,195,985	87,254	1,070,621	38,110
	Sinking funds	June 30, 1919	1,711	20,000	50,687	72,398	72,398		
124	Lansing, Mich.		1,484,955	935,337	222,373	2,642,665	129,886	1,492,047	1,020,732
	City corporation		1,096,189	932,978	209,740	2,238,907	125,508	1,106,364	1,007,035
	General treasury	Apr. 30, 1919	1,000,471	912,917	164,203	2,077,591	55,434	1,106,364	915,793
	Sinking fund	Apr. 30, 1919	95,637	5,089	45,537	146,263	70,074		76,189
	Public trust fund (nonmunicipal)	Apr. 30, 1919		14,938		14,938			14,938
	Investment fund	Apr. 30, 1919	81	34		115			115
	School district		388,766	2,359	12,633	403,758	4,378	385,683	13,697
	General treasury	June 30, 1919	388,766	2,359	12,633	403,758	4,378	385,683	13,697
125	Berkeley, Calif.		1,389,583	271,567	312,173	1,973,323	372,623	1,299,207	301,493
	City corporation		789,055	150,797	240,452	1,180,304	285,223	652,914	242,167
	General treasury	June 30, 1919	768,993	17,489	138,446	924,928	167,209	568,349	189,370
	Special assessment funds	June 30, 1919	20,062			20,062		19,039	1,023
	Sinking fund	June 30, 1919		109,959	80,760	190,719	91,395	60,346	38,978
	Investment fund	June 30, 1919		4,790	8,730	13,520	8,280	5,180	60
	Private trust fund	June 30, 1919		18,559	12,516	31,075	18,339		12,736
	School district		600,528	120,770	71,721	793,019	87,400	646,293	59,326
	General treasury	June 30, 1919	555,635	120,770	36,777	713,182	54,181	625,475	33,526
	Sinking fund	June 30, 1919	42,343		34,944	77,287	33,219	20,818	23,250
	Investment fund	June 30, 1919	2,550			2,550			2,550
126	Chester, Pa.		709,978	683,978	280,825	1,674,781	254,293	980,906	439,582
	City corporation		429,117	291,671	217,339	938,127	156,657	599,049	182,421
	General treasury	Jan. 6, 1919	418,776	195,548	155,904	770,228	72,661	547,332	150,235
	Sinking fund	Jan. 6, 1919	10,341	96,123	61,435	167,899	83,996	51,717	32,186
	School district		280,861	392,307	63,486	736,654	97,636	381,857	257,161
	General treasury	June 30, 1918	274,400	344,057	8,181	626,638	9,298	363,189	254,151
	Sinking fund	June 30, 1918	3,545	46,058	51,806	101,409	84,122	17,287	
	Public trust fund	June 30, 1918	2,916	2,192	3,499	8,607	4,216	1,381	3,010

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919—Continued.								
127	Racine, Wis.		$1,312,204	$786,560	$19,929	$2,118,693	$34,446	$1,099,091	$985,156
	General treasury	Dec. 31, 1918	1,290,707	658,546	9,765	1,959,018	22,581	1,097,705	838,732
	Public trust funds:								
	Municipal	Dec. 31, 1918	16,022	2,749	4,506	23,277	2,603	1,386	19,288
	Nonmunicipal	Dec. 31, 1918	.....	3,502	2,596	6,098	812	.....	5,286
	Investment funds	Dec. 31, 1918	5,475	121,763	3,062	130,300	8,450	.....	121,850
128	Lincoln, Nebr.		1,682,292	426,974	400,724	2,509,990	522,654	1,495,014	492,322
	City corporation		991,144	382,833	355,858	1,729,835	387,118	926,697	416,020
	General treasury	Aug. 31, 1918	932,094	379,333	349,123	1,660,550	384,754	926,697	349,099
	Sinking fund	Aug. 31, 1918	59,050	.....	6,735	65,785	2,364	.....	63,421
	Investment fund	Aug. 31, 1918	.....	3,500	.....	3,500	.....	.....	3,500
	School district		671,237	44,141	27,788	743,166	130,105	536,759	76,302
	General treasury	June 30, 1918	671,237	44,141	27,788	743,166	130,105	536,759	76,302
	Sanitary district		19,911	.....	17,078	36,989	5,431	31,558	.....
	General treasury	Dec. 31, 1918	19,911	.....	17,078	36,989	5,431	31,558	.....
129	Lancaster, Pa.		784,065	22,113	145,316	951,494	71,517	814,390	65,587
	City corporation		485,616	8,503	76,412	570,531	69,220	472,808	28,503
	General treasury	May 31, 1919	483,281	1,503	72,524	557,308	66,138	469,667	21,503
	Public trust fund	May 31, 1919	2,335	7,000	3,888	13,223	3,082	3,141	7,000
	School district		298,449	13,610	68,904	380,963	2,297	341,582	37,084
	General treasury	June 30, 1919	294,769	260	68,787	363,816	2,242	337,964	23,610
	Sinking fund	June 30, 1919	1,874	11,600	.....	13,474	.....	.....	13,474
	Public trust fund	June 30, 1919	1,806	1,750	117	3,673	55	3,618	.....
130	Haverhill, Mass.		1,482,483	1,805,985	86,882	3,375,350	188,826	1,420,368	1,766,156
	General treasury	Dec. 31, 1918	1,286,055	1,453,460	82,347	2,821,862	183,790	1,283,099	1,354,973
	Library fund	Dec. 31, 1918	.....	4,317	972	5,289	485	4,804	.....
	Water fund	Nov. 30, 1918	155,066	78	500	155,644	347	132,219	23,078
	Hunters' and dog license fund	Dec. 31, 1918	.....	4,205	.....	4,205	.....	.....	4,205
	Sinking funds	Dec. 31, 1918	32,567	339,735	2,063	374,365	4,204	.....	370,161
	Public trust funds:								
	Municipal	Dec. 31, 1918	7,025	.....	1,000	8,025	.....	246	7,779
	Nonmunicipal	Dec. 31, 1918	.....	112	.....	112	.....	.....	112
	Investment funds	Dec. 31, 1918	1,770	4,078	.....	5,848	.....	.....	5,848
131	Augusta, Ga.		1,489,335	760,770	215,337	2,465,442	150,059	1,614,415	700,968
	City corporation		1,254,827	561,294	189,365	2,005,486	115,895	1,296,991	592,600
	General treasury	Dec. 31, 1918	1,161,268	352,496	188,310	1,702,074	108,045	1,150,717	443,312
	Convict labor account	Nov. 30, 1918	6,425	.....	.....	6,425	.....	6,425	.....
	Hospital fund	Dec. 31, 1918	85,559	60,000	698	146,257	6,427	139,830	.....
	Sinking fund	Dec. 31, 1918	1,575	130,715	357	132,647	1,423	19	131,205
	Investment funds	Dec. 31, 1918	.....	18,083	.....	18,083	.....	.....	18,083
	School district		234,508	199,476	25,972	459,956	34,164	317,424	108,368
	General treasury	Sept. 30, 1918	232,696	199,476	25,972	458,144	34,164	317,424	106,556
	Public trust fund	Sept. 30, 1918	1,812	.....	.....	1,812	.....	.....	1,812
132	Macon, Ga.		1,212,746	565,743	244,654	2,023,143	301,602	1,249,401	472,140
	City corporation		986,465	540,303	240,702	1,767,470	288,399	1,060,144	418,927
	General treasury	Dec. 31, 1918	662,032	326,973	111,038	1,100,043	173,136	680,833	246,074
	Hospital fund	Dec. 31, 1918	58,126	65,102	2,005	125,233	461	122,815	1,957
	Water fund	Dec. 31, 1918	257,950	91,795	8,533	358,278	12,662	240,932	104,684
	Cash in transit	Dec. 31, 1918	.....	.....	4,071	4,071	.....	.....	4,071
	Sinking funds	Dec. 31, 1918	7,670	56,433	64,553	128,656	66,515	.....	62,141
	Public trust funds	Dec. 31, 1918	687	.....	50,502	51,189	35,625	15,564	.....
	School district		226,281	25,440	3,952	255,673	13,203	189,257	53,213
	General treasury	June 30, 1918	226,281	25,440	3,952	255,673	13,203	189,257	53,213

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.								
133	Atlantic City, N. J.		$2,278,943	$1,629,358	$656,714	$4,565,015	$403,110	$2,360,589	$1,801,316
	General treasury	Dec. 31, 1918	1,818,465	1,114,217	360,840	3,293,522	175,214	1,753,051	1,365,257
	School fund	Dec. 31, 1918	285,242	369,928	160,289	815,459	134,044	575,649	105,766
	Library fund	Dec. 31, 1918	12	17,500	4,280	21,792	5,956	15,836	.....
	Sinking fund	Dec. 31, 1918	160,365	115,272	119,495	395,132	81,639	1,200	312,293
	Public trust funds	Aug. 31, 1918; Jan. 23, 1919.	14,859	12,441	11,810	39,110	6,257	14,853	18,000
134	Tampa, Fla.		1,394,448	478,936	552,804	2,426,188	719,067	1,139,174	567,947
	City corporation		1,037,935	413,746	433,489	1,885,170	573,514	856,030	455,626
	General treasury	May 31, 1919	932,080	198,167	289,060	1,419,307	384,513	837,162	197,632
	Convict labor account	May 31, 1919	2,813	.....	.....	2,813	.....	2,813	.....
	Paving assessment fund	May 31, 1919	8,501	.....	.....	8,501	.....	8,501	.....
	Library fund	May 31, 1919	631	.....	31	662	179	483	.....
	Sinking fund	May 31, 1919	84,677	140,496	127,634	352,807	162,311	.....	190,496
	Public trust fund	May 31, 1919	3,628	.....	651	4,279	675	3,604	.....
	Investment fund	May 31, 1919	5,605	3,467	.....	9,072	.....	3,467	5,605
	Private trust fund	May 31, 1919	.....	71,616	16,113	87,729	25,836	.....	61,893
	School district		356,513	65,190	119,315	541,018	145,553	283,144	112,321
	General treasury	June 30, 1919	295,981	48,388	75,776	420,145	59,415	270,433	90,297
	Sinking fund	June 30, 1919	59,327	2,100	43,539	104,966	86,138	12,711	6,117
	Investment fund	June 30, 1919	1,205	14,702	.....	15,907	.....	.....	15,907
135	Gary, Ind.		1,317,516	677,790	382,735	2,378,041	413,387	1,223,829	740,825
	City corporation		759,243	514,861	309,517	1,583,621	304,224	739,001	540,396
	General treasury	Dec. 31, 1918	568,737	76,997	128,326	774,060	117,525	565,456	91,079
	Special assessment funds	Dec. 31, 1918	150,446	.....	11,023	161,469	23,610	124,478	13,381
	Library fund	Dec. 31, 1918	14,213	29,168	9,581	52,962	4,711	48,123	128
	Special assessment coupon fund	Dec. 31, 1918	2,919	.....	10,031	12,950	12,718	232	.....
	Sinking fund	Dec. 31, 1918	22,098	58,075	88,363	168,536	81,661	.....	86,875
	Public trust fund	Dec. 31, 1918	830	2,223	3,526	6,579	5,867	712	.....
	Private trust funds	Dec. 31, 1918	.....	348,398	58,667	407,065	58,132	.....	348,933
	School district		558,273	162,929	73,218	794,420	109,163	484,828	200,429
	General treasury	July 31, 1918	558,273	162,929	73,218	794,420	109,163	484,828	200,429
136	Topeka, Kans.		1,292,703	248,431	269,152	1,810,286	310,547	1,092,675	407,064
	City corporation		850,845	107,600	222,642	1,181,087	245,769	672,642	262,676
	General treasury	Dec. 31, 1918	584,613	71,155	165,308	821,076	151,110	612,566	57,400
	Library fund	Dec. 31, 1918	1,218	7,027	864	9,109	1,731	6,878	500
	Sinking funds	Dec. 31, 1918	256,330	21,385	53,916	331,631	91,493	47,576	192,562
	Public trust funds	Dec. 31, 1918	8,673	8,033	2,554	19,260	1,435	5,622	12,203
	Investment fund	Dec. 31, 1918	11	.....	.....	11	.....	.....	11
	School district		441,858	140,831	46,510	629,199	64,778	420,033	144,388
	General treasury	June 30, 1918	416,598	121,916	26,220	564,734	22,[illegible]2	414,386	127,406
	Sinking fund	June 30, 1918	22,823	.....	18,547	41,370	41,[illegible]0	.....	.....
	Public trust fund	June 30, 1918	2,362	3,900	91	6,353	2,[illegible]	5,647	467
	Investment fund	June 30, 1918	75	15,015	1,652	16,742	[illegible]	.....	16,515
137	Malden, Mass.		1,370,858	1,629,621	66,800	3,067,279	108,038	1,423,596	1,535,645
	General treasury	Dec. 31, 1918	1,324,683	1,555,131	49,135	2,928,949	97,638	1,393,281	1,438,030
	Library fund	Dec. 31, 1918	998	27,448	126	28,572	74	28,498	.....
	Park fund	Dec. 31, 1918	7	1,600	153	1,760	223	1,537	.....
	Hunters' and dog license fund	Dec. 31, 1918	137	1,698	.....	1,835	.....	137	1,698
	Sinking funds	Dec. 31, 1918	22,459	19,258	10,582	52,299	4,613	.....	47,686
	Public trust funds:								
	Municipal	Dec. 31, 1918	22,484	10,036	4,718	37,238	3,693	143	33,402
	Nonmunicipal	Dec. 31, 1918	.....	11,450	2,086	13,536	1,797	.....	11,739
	Investment fund	Dec. 31, 1918	90	3,000	.....	3,090	.....	.....	3,090
138	Huntington, W. Va.		990,060	94,242	259,697	1,343,999	290,817	882,095	171,087
	City corporation		437,155	91,915	158,026	687,096	159,292	408,044	119,760
	General treasury	June 30, 1919	406,754	3,053	.....	409,807	.....	318,247	91,560
	Special assessment fund	June 30, 1919	30,401	.....	.....	30,401	.....	30,401	.....
	Sinking fund	June 30, 1919	.....	88,862	158,026	246,888	159,292	59,396	28,200
	School district		552,905	2,327	101,671	656,903	131,525	474,051	51,327
	General treasury	June 30, 1919	478,348	2,327	2,818	483,493	51,364	429,802	2,327
	Sinking fund	June 30, 1919	74,557	.....	98,853	173,410	80,161	44,249	49,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.								
139	East Orange, N. J.		$1,488,393	$1,770,503	$301,728	$3,560,684	$323,559	$1,423,951	$1,813,174
	General treasury	Dec. 31, 1918	1,231,000	1,229,700	214,421	2,705,121	190,461	954,401	1,590,259
	School fund	June 30, 1918	185,324	327,317	54,128	566,769	30,955	455,335	80,479
	Library fund	Dec. 31, 1918	1,809	.....	343	2,152	235	1,917	.....
	Recorder's court fund	Dec. 31, 1918	245	1,297	.....	1,542	.....	245	1,297
	Hunting and fishing license fund	Dec. 31, 1918	.....	489	.....	489	.....	.....	489
	Sinking fund	Dec. 31, 1918	34,490	204,385	23,283	265,158	95,558	6,000	163,600
	Public trust fund	Dec. 31, 1918	5,525	7,374	6,452	19,351	6,248	6,053	7,050
	Private trust fund	Dec. 31, 1918	.....	1	101	102	102	.....	.....
140	Niagara Falls, N. Y.		2,069,531	863,208	625,614	3,558,353	888,852	1,594,271	1,075,220
	General treasury	Dec. 31, 1918	2,032,030	514,836	491,263	3,038,129	807,679	1,229,263	1,001,187
	School fund	July 31, 1918	31,534	339,107	114,354	484,995	66,765	353,230	65,000
	Library fund	June 30, 1918	298	9,000	1,472	10,770	2,464	8,306	.....
	Public trust funds	Dec. 31, 1918	5,669	39	11,989	17,697	5,352	3,472	8,873
	Private trust fund	Dec. 31, 1918	.....	226	6,536	6,762	6,602	.....	160
141	Kalamazoo, Mich.		1,093,347	1,012,437	291,009	2,396,793	407,096	811,520	1,178,177
	City corporation		671,289	920,543	236,449	1,828,281	339,514	443,069	1,045,698
	General treasury	Dec. 31, 1918	590,740	798,982	194,507	1,584,229	278,127	425,254	880,848
	Sinking funds	Dec. 31, 1918	79,121	82,911	40,652	202,684	59,830	17,815	125,039
	Public trust fund (nonmunicipal)	Dec. 31, 1918	.....	3,650	1,290	4,940	1,157	.....	3,783
	Investment fund	Dec. 31, 1918	1,428	35,000	.....	36,428	400	.....	36,028
	School district		422,058	91,894	54,560	568,512	67,582	368,451	132,479
	General treasury	May 31, 1918	422,058	91,894	54,560	568,512	67,582	368,451	132,479
142	Bay City, Mich.		1,224,925	672,112	118,922	2,015,959	247,937	1,046,074	721,948
	City corporation		846,910	630,552	115,158	1,592,620	202,502	706,730	683,388
	General treasury	June 30, 1919	841,332	495,316	53,492	1,390,140	77,348	695,372	617,420
	Sinking funds	June 30, 1919	5,578	135,236	61,666	202,480	125,154	11,358	65,968
	School district		378,015	41,560	3,764	423,339	45,435	339,344	38,560
	General treasury	June 30, 1919	377,877	16,560	3,764	398,201	20,297	339,344	38,560
	Sinking fund	June 30, 1919	138	25,000	.....	25,138	25,138	.....	.....
143	York, Pa.		613,545	65,442	392,814	1,071,801	157,509	601,615	312,677
	City corporation		367,503	60,624	291,558	719,685	120,617	314,722	284,346
	General treasury	Jan. 6, 1919	267,329	24,861	54,310	346,500	31,432	265,751	49,317
	Sinking fund	Jan. 6, 1919	96,325	21,000	235,045	352,370	88,388	47,982	216,000
	Public trust funds	Jan. 6, 1919	3,849	14,763	2,203	20,815	797	989	19,029
	School district		246,042	4,818	101,256	352,116	36,892	286,893	28,331
	General treasury	June 30, 1918	216,847	3,678	89,757	310,282	31,725	274,226	4,331
	Library fund	June 30, 1918	70	1,140	49	1,259	136	1,123	.....
	Sinking fund	June 30, 1918	29,067	.....	11,446	40,513	5,014	11,499	24,000
	Public trust fund	June 30, 1918	58	.....	4	62	17	45	.....
144	Roanoke, Va.		778,989	324,176	475,629	1,578,794	472,859	732,555	373,380
	General treasury	Dec. 31, 1918	738,619	132,673	383,849	1,255,141	472,113	543,804	239,224
	Convict labor account	Dec. 31, 1918	1,081	.....	.....	1,081	.....	1,081	.....
	School fund	June 30, 1918	30,439	143,437	13,798	187,674	4	187,670	.....
	Sinking fund	Dec. 31, 1918	8,850	48,066	77,982	134,898	742	.....	134,156
145	Jackson, Mich.		1,062,125	1,253,923	292,075	2,608,123	231,104	1,418,021	958,998
	City corporation		716,056	1,074,412	49,698	1,840,166	16,934	887,745	935,487
	General treasury	Dec. 31, 1918	693,239	951,401	22,012	1,666,652	3,933	835,696	827,023
	Sinking fund	Dec. 31, 1918	135	81,518	16,737	98,390	.....	51,969	46,421
	Public trust funds:								
	Municipal	Dec. 31, 1918	22,682	39,450	2,815	64,947	3,067	80	61,800
	Nonmunicipal	Dec. 31, 1918	.....	2,043	8,134	10,177	9,934	.....	243
	School district		346,069	179,511	242,377	767,957	214,170	530,276	23,511
	General treasury	July 13, 1918	346,069	179,511	242,377	767,957	214,170	530,276	23,511
146	McKeesport, Pa.		990,214	109,521	132,474	1,232,209	139,639	922,403	170,167
	City corporation		628,800	83,299	22,492	734,591	35,529	585,342	113,720
	General treasury	Jan. 6, 1919	592,337	2,551	9,472	604,360	3,390	551,613	49,357
	Improvement fund	Jan. 6, 1919	28,002	21,915	2,628	52,545	10,464	26,801	15,280
	Library fund	Jan. 6, 1919	325	6,200	2,569	9,094	3,586	5,508	.....
	Sinking fund	Jan. 6, 1919	7,653	47,633	4,949	60,235	14,484	.....	45,751
	Investment fund	Jan. 6, 1919	483	5,000	2,874	8,357	3,605	1,420	3,332

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
146	McKeesport, Pa.—Continued.								
	School district		$361,414	$26,222	$109,982	$497,618	$104,110	$337,061	$56,447
	General treasury	June 30, 1918	359,612	642	20,182	380,436	15,928	337,061	27,447
	Sinking fund	June 30, 1918	1,802	25,580	89,800	117,182	88,182		29,000
147	Quincy, Mass		1,655,260	2,160,644	211,069	4,026,973	324,878	1,452,939	2,249,156
	General treasury	Dec. 31, 1918	1,637,961	2,105,043	204,299	3,947,303	300,209	1,436,918	2,210,176
	Library fund	Dec. 31, 1918	671		400	1,071	819	252	
	Hunters' and dog license fund	Dec. 31, 1918		2,952		2,952			2,952
	Public trust funds:								
	Municipal	Dec. 31, 1918	16,628	32,639	5,241	54,508	15,709	15,769	23,030
	Nonmunicipal	Dec. 31, 1918		20,010	1,129	21,139	8,141		12,998
148	Newton, Mass		2,164,623	1,906,285	180,246	4,251,154	220,427	1,888,745	2,141,982
	General treasury	Dec. 31, 1918	2,079,221	1,661,534	177,007	3,917,762	215,306	1,887,206	1,815,250
	Hunters' and dog license fund	Dec. 31, 1918		4,079		4,079			4,079
	Sinking fund	Dec. 31, 1918	80,203	240,636	1,107	321,946	1,339		320,607
	Public trust funds:								
	Municipal	Dec. 31, 1918	3,338		1,928	5,266	3,697	1,539	30
	Nonmunicipal	Dec. 31, 1918		20	25	45	45		
	Investment fund	Dec. 31, 1918	1,861	16	179	2,056	40		2,016
149	Charlotte, N. C		833,775	480,793	69,000	1,383,568	12,465	855,252	515,851
	General treasury	May 31, 1919	577,877	204,748	38,807	821,432	6,842	525,162	289,428
	School fund	May 31, 1919	64,595	124,041	28,387	217,023	2,013	164,969	50,041
	Library funds	May 31, 1919	743	5,900	443	7,086	802	6,084	200
	Water fund	May 31, 1919	190,560	16,972	663	208,195	783	159,037	48,375
	Investment funds	May 31, 1919		129,132	700	129,832	2,025		127,807
150	Elmira, N. Y		1,098,086	350,356	42,964	1,491,406	104,475	958,155	428,776
	General treasury	Dec. 31, 1918	1,083,400	189,737	37,452	1,310,589	102,051	866,787	341,751
	City board of audits fund	Dec. 31, 1918	2,140	132,418		134,558		66,229	68,329
	County supervisors' fund	Dec. 31, 1918		22,587		22,587		11,833	10,754
	Public trust funds:								
	Municipal	Dec. 31, 1918	11,541	631	4,175	16,347	1,210	13,306	1,831
	Nonmunicipal	Dec. 31, 1918		4,983	1,337	6,320	1,214		5,106
	Investment fund	Dec. 31, 1918	1,005			1,005			1,005
151	Cedar Rapids, Iowa		1,079,473	129,084	204,187	1,412,744	215,887	1,003,859	192,998
	City corporation		627,837	101,549	126,577	855,963	168,679	527,926	159,358
	General treasury	Mar. 31, 1919	614,725	43,909	94,843	753,477	101,493	525,134	126,850
	Sinking fund	Mar. 31, 1919	1,884	57,632	24,000	83,516	52,684		30,832
	Public trust fund	Mar. 31, 1919	11,228	8	7,734	18,970	14,502	2,792	1,676
	School district		451,636	27,535	77,610	556,781	47,208	475,933	33,640
	General treasury	June 30, 1919	448,402	18,025	19,266	485,693		475,933	9,760
	Sinking fund	June 30, 1919	3,234	9,510	58,344	71,088	47,208		23,880
152	Pasadena, Calif		1,918,931	337,408	614,334	2,870,673	444,268	1,806,648	619,757
	City corporation		1,268,046	321,570	479,152	2,068,768	303,091	1,202,558	563,119
	General treasury	June 30, 1919	1,219,505	82,782	409,351	1,711,638	246,742	1,124,004	340,892
	Sinking fund	June 30, 1919	47,705	112,314	69,801	229,820	56,289	78,554	94,977
	Public trust funds	June 30, 1919	62	7,243		7,305	60		7,245
	Investment fund	June 30, 1919	774	119,231		120,005			120,005
	School district		650,885	15,838	135,182	801,905	141,177	604,090	56,638
	General treasury	June 30, 1919	578,235	4,357	99,415	682,007	104,868	572,788	4,351
	Sinking fund	June 30, 1919	72,644	11,481	35,767	119,892	36,309	31,302	52,281
	Investment fund	June 30, 1919	6			6			6
153	New Castle, Pa		720,936	74,256	331,677	1,126,869	251,947	723,395	151,527
	City corporation		383,269	30,137	281,841	695,247	190,508	423,331	81,408
	General treasury	Jan. 6, 1919	337,243	30,137	256,785	624,165	172,019	405,738	46,408
	Sinking fund	Jan. 6, 1919	46,026		25,056	71,082	18,489	17,593	35,000
	School district		337,667	44,119	49,836	431,622	61,439	300,064	70,119
	General treasury	June 30, 1918	337,667	88	44,290	382,045	55,748	282,178	44,119
	Sinking fund	June 30, 1918		44,031	5,546	49,577	5,691	17,886	26,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
154	Fresno, Calif.		$1,360,110	$149,159	$422,942	$1,932,211	$424,843	$1,319,464	$187,904
	City corporation		847,918	145,375	321,878	1,315,171	329,595	816,701	168,875
	General treasury	June 30, 1919	583,154	1,632	278,667	863,453	200,784	518,771	143,898
	Special assessment fund	June 30, 1919	261,687			261,687		261,687	
	Sewer fund	June 30, 1919		77,568		77,568	77,568		
	Sinking fund	June 30, 1919	1,390	66,175	40,660	108,225	49,075	34,260	24,890
	Public trust fund	June 30, 1919	1,600		2,218	3,818	1,835	1,983	
	Investment fund	June 30, 1919	87			87			87
	Private trust fund	June 30, 1919			333	333	333		
	School district		512,192	3,784	101,064	617,040	95,248	502,763	19,029
	General treasury	June 30, 1919	477,670	3,784	78,317	559,771	78,459	475,483	5,829
	Sinking fund	June 30, 1919	34,522		22,747	57,269	16,789	27,280	13,200
155	Galveston, Tex.		1,465,699	528,667	584,289	2,578,655	465,734	1,333,454	779,467
	General treasury	Feb. 28, 1919	1,031,826	156,839	456,638	1,645,303	205,550	1,161,746	278,007
	School fund	July 10, 1918	176,365		28,007	204,372	33,594	170,778	
	Convict labor account	Feb. 28, 1919	930			930		930	
	Sinking fund	Feb. 28, 1919	236,934	371,828	98,764	707,526	224,732		482,794
	Public trust fund	July 10, 1918	978		880	1,858	1,858		
	Investment fund	Feb. 28, 1919	18,666			18,666			18,666
156	Pueblo, Colo.		1,145,542	1,278,245	202,953	2,626,740	101,034	1,418,377	1,107,329
	City corporation		824,470	1,087,045	143,974	2,055,489	70,704	1,008,995	975,790
	General treasury	Dec. 31, 1918	530,281	634,088	119,900	1,284,269	66,507	709,389	508,373
	Library fund	Dec. 31, 1918	496	8,400	99	8,995	158	8,837	
	Water fund	Dec. 31, 1918	274,382	362,416	12,853	649,651	1,801	290,769	357,081
	Sinking funds	Dec. 31, 1918	16,466	66,532	9,522	92,520			92,520
	Public trust fund	Dec. 31, 1918		1,478		1,478	638		840
	Investment fund	Dec. 31, 1918	2,845	14,131	1,600	18,576	1,600		16,976
	School district		321,072	191,200	58,979	571,251	30,330	409,382	131,539
	General treasury	June 30, 1918	306,691	191,200	58,005	555,896	27,802	409,235	118,859
	Sinking funds	June 30, 1918	14,381		974	15,355	2,528	147	12,680
157	Montgomery, Ala.		941,877	542,382	308,229	1,792,488	322,479	954,475	515,534
	General treasury	June 30, 1919	941,312	535,841	306,715	1,783,868	320,898	949,557	513,413
	Library fund	Dec. 31, 1918	565	5,430	822	6,817	699	4,918	1,200
	Private trust funds	June 30, 1919		1,111	692	1,803	882		921
158	Woonsocket, R. I.		905,699	2,607,795	164,586	3,678,080	221,414	1,169,628	2,287,038
	General treasury	Dec. 31, 1918	847,318	2,409,391	154,902	3,411,611	174,099	1,165,574	2,071,938
	Library fund	Dec. 31, 1918	359		1,143	1,502	1,148	354	
	Hunters' license fund	Dec. 31, 1918		281		281			281
	Sinking fund	Dec. 31, 1918	56,823	195,099	7,416	259,338	44,611		214,727
	Public trust funds	Dec. 31, 1918	1,199	3,024	1,125	5,348	1,556	3,700	92
159	Salem, Mass.		1,452,610	1,473,586	197,597	3,123,793	246,103	1,305,895	1,571,795
	General treasury	Dec. 31, 1918	1,354,511	1,417,033	191,148	2,962,692	235,645	1,242,584	1,484,463
	Library fund	Dec. 31, 1918	624	21,175	378	22,177	437	21,116	624
	Water fund	Dec. 31, 1918	117	29,000	5,259	34,376	9,469	23,984	923
	Hunters' and dog license fund	Dec. 31, 1918	96	1,417		1,513		96	1,417
	Public trust funds:								
	Municipal	Dec. 31, 1918	96,261	744	727	97,732	389	18,018	79,325
	Nonmunicipal	Dec. 31, 1918		3,593		3,593			3,593
	Investment fund	Dec. 31, 1918	1,001	624	85	1,710	163	97	1,450
160	Decatur, Ill.		846,391	628,068	375,758	1,850,217	680,302	671,665	498,250
	City corporation		484,657	482,962	229,444	1,197,063	477,664	405,469	313,930
	General treasury	Apr. 30, 1919	473,117	416,138	151,454	1,040,709	366,086	386,239	288,384
	Library fund	Apr. 30, 1919	1,076	18,358	7,428	26,862	7,594	18,792	476
	Sinking fund	Apr. 30, 1919	4,715	41,320	68,768	114,803	96,965		17,838
	Public trust fund	Apr. 30, 1919	5,749	7,146	1,644	14,539	6,869	438	7,232
	Private trust fund	Apr. 30, 1919			150	150	150		
	School district		361,734	145,106	146,314	653,154	202,638	266,196	184,320
	General treasury	June 30, 1919	357,811	133,698	141,295	632,804	198,574	266,151	168,079
	Sinking fund	June 30, 1919	3,381	11,408	4,815	19,604	3,363		16,241
	Public trust fund	June 30, 1919	45			45		45	
	Investment fund	June 30, 1919	497		204	701	701		

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.								
161	Highland Park, Mich		$1,911,694	$1,043,628	$722,620	$3,677,942	$625,507	$2,117,193	$935,242
	City corporation		1,201,711	414,992	609,775	2,226,478	480,983	1,163,818	581,677
	General treasury	June 30, 1919	1,094,204	310,105	590,923	1,995,232	407,191	1,163,467	424,574
	Sinking fund	June 30, 1919	102,268	86,772	16,240	205,280	58,993	.....	146,287
	Public trust funds	June 30, 1919	5,239	18,028	1,736	25,003	13,941	351	10,711
	Private trust fund	June 30, 1919	.....	87	876	963	858	.....	105
	School district		709,983	628,636	112,845	1,451,464	144,524	953,375	353,565
	General treasury	June 30, 1919	572,052	626,058	112,845	1,310,955	118,352	840,545	352,058
	Sinking fund	June 30, 1919	137,931	1,578	.....	139,509	26,172	112,830	507
	Investment fund	June 30, 1919	.....	1,000	.....	1,000	.....	.....	1,000
162	Wheeling, W. Va		884,049	449,932	355,833	1,689,814	306,930	898,013	484,871
	City corporation		523,065	442,929	318,449	1,284,443	270,071	559,815	454,557
	General treasury	June 30, 1919	512,986	428,143	158,897	1,100,026	121,349	559,742	418,935
	Sinking funds	June 30, 1919	6,276	14,764	155,968	177,008	148,508	.....	28,500
	Public trust funds	June 30, 1919	3,803	22	3,584	7,409	214	73	7,122
	School district		360,984	7,003	37,384	405,371	36,859	338,198	30,314
	General treasury	June 30, 1919	347,027	5,481	29,518	382,026	33,032	324,143	24,851
	Library fund	June 30, 1919	9,816	5	4,967	14,788	2,408	12,235	145
	Public trust fund	June 30, 1919	4,141	1,517	2,899	8,557	1,419	1,820	5,318
163	Chelsea, Mass		1,195,633	974,276	282,877	2,452,786	194,901	1,121,957	1,135,928
	General treasury	Dec. 31, 1918	1,161,229	927,793	282,877	2,371,899	194,901	1,121,274	1,055,724
	Hunters' license fund	Dec. 31, 1918	.....	67	.....	67	.....	.....	67
	Sinking fund	Dec. 31, 1918	32,959	42,861	.....	75,820	.....	.....	75,820
	Public trust funds	Dec. 31, 1918	1,112	.....	.....	1,112	.....	683	429
	Investment fund	Dec. 31, 1918	333	3,555	.....	3,888	.....	.....	3,888
164	Shreveport, La		914,133	318,802	306,521	1,539,456	223,451	926,866	389,139
	City corporation		764,741	224,883	296,455	1,286,079	207,777	765,330	312,972
	General treasury	Dec. 31, 1918	504,916	182,034	145,979	832,929	142,955	496,885	193,089
	Health fund	Dec. 31, 1918	12,806	7,325	2,033	22,164	454	20,425	1,285
	Convict labor account	Dec. 31, 1918	1,615	.....	.....	1,615	.....	1,615	.....
	Water fund	Dec. 31, 1918	163,585	5,041	34,650	203,276	30,812	141,435	31,029
	Sinking fund	Dec. 31, 1918	77,789	.....	70,888	148,677	20,446	102,731	25,500
	Public trust funds	Dec. 31, 1918	3,805	5,483	42,905	52,193	13,110	2,239	36,844
	Investment funds	Dec. 31, 1918	225	25,000	.....	25,225	.....	.....	25,225
	School district		149,392	93,919	10,066	253,377	15,674	161,536	76,167
	General treasury	June 30, 1918	149,392	93,919	10,066	253,377	15,674	161,536	76,167
165	Butte, Mont		1,632,376	919,771	294,008	2,846,155	346,240	1,640,851	859,064
	City corporation		931,836	900,810	226,478	2,059,124	205,596	1,021,284	832,244
	General treasury	Apr. 30, 1919	888,081	882,555	201,124	1,971,760	176,914	983,482	811,364
	Sinking fund	Apr. 30, 1919	37,500	.....	24,686	62,186	26,300	35,886	.....
	Public trust fund	Apr. 30, 1919	6,255	18,255	668	25,178	2,382	1,916	20,880
	School district		700,540	18,961	67,530	787,031	140,644	619,567	26,820
	General treasury	June 30, 1919	672,209	18,961	64,592	755,762	136,889	611,303	7,570
	Sinking fund	June 30, 1919	28,331	.....	2,938	31,269	3,755	8,264	19,250
166	Mount Vernon, N. Y		1,313,791	1,535,218	210,341	3,059,350	306,479	1,319,770	1,442,101
	City corporation		817,495	1,512,373	159,292	2,489,160	281,720	801,112	1,406,328
	General treasury	Apr. 30, 1919	567,442	917,047	67,088	1,551,577	72,545	480,848	998,184
	City court fund	Apr. 30, 1919	3,836	7,412	358	11,606	67	149	11,390
	Police fund	Apr. 30, 1919	402	84,690	8,800	93,892	8,908	84,984	.....
	Fire fund	Apr. 30, 1919	863	42,345	1,133	44,341	1,135	43,206	.....
	Boiler inspection fund	Nov. 8, 1918	108	.....	.....	108	.....	81	27
	Health fund	Mar. 31, 1919	328	.....	.....	328	.....	76	252
	County supervisors' fund	Dec. 31, 1918	953	24,398	1,496	26,847	.....	26,847	.....
	Sinking funds	Apr. 30, 1919	237,254	427,648	77,312	742,214	193,392	160,347	388,475
	Public trust funds	Apr. 30, 1919	6,309	8,833	3,105	18,247	5,673	4,574	8,000
	School district		496,296	22,845	51,049	570,190	24,759	509,658	35,773
	General treasury	Apr. 30, 1919	488,385	5,821	37,914	532,120	12,509	486,004	33,607
	Library fund	Mar. 31, 1919	2,698	14,875	5,956	23,529	6,583	16,946	.....
	Public trust funds	Mar. 31, Apr. 30, 1919.	5,213	2,149	7,179	14,541	5,667	6,708	2,166

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT. 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS. Revenue.	RECEIPTS. Nonrevenue.	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. Governmental-cost.	PAYMENTS. Nongovernmental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.								
167	Winston-Salem, N. C		$862,643	$1,227,929	$51,260	$2,141,832	$119,276	$1,042,660	$979,896
	General treasury	Apr. 30, 1919	857,702	985,223	36,979	1,879,904	119,141	1,042,660	718,103
	Sinking fund	Apr. 30, 1919	3,741	22,706	14,281	40,728	135		40,593
	Investment fund	Apr. 30, 1919	1,200	220,000		221,200			221,200
168	Lexington, Ky		841,044	938,788	272,282	2,052,114	81,063	810,587	1,160,464
	General treasury	Dec. 31, 1918	767,811	327,966	63,366	1,159,143	2,783	516,045	640,315
	School fund	June 30, 1918	57,417	314,438	53,148	425,003	42,606	221,324	161,073
	Library fund	Dec. 31, 1918	1,522	7,744	72	9,338	1,894	7,444	
	Sinking funds	June 30, Dec. 31, 1918.	12,990	265,897	143,354	422,241	32,194	65,749	324,298
	Public trust fund	Dec. 31, 1918	819	7,343	12,342	20,504	1,586	25	18,893
	Investment funds	Dec. 31, 1918	485	15,400		15,885			15,885
169	Fitchburg, Mass		1,267,883	1,780,972	105,193	3,154,048	273,145	1,190,703	1,690,200
	General treasury	Nov. 30, 1918	1,188,494	1,389,255	56,300	2,634,049	137,456	1,093,521	1,403,072
	Hospital fund	Nov. 30, 1918	47,702	42,521	16	90,239	106	90,133	
	Library fund	Nov. 30, 1918	253	400	100	753	87	413	253
	Hunters' and dog license fund	Nov. 30, 1918		3,081		3,081			3,081
	Sinking funds	Nov. 30, 1918	14,248	318,700	33,907	366,855	119,683		247,172
	Public trust funds:								
	Municipal	Nov. 30, 1918	17,186	13,917	13,945	45,048	14,851	6,636	23,561
	Nonmunicipal	Nov. 30, 1918		13,098	925	14,023	962		13,061
170	Perth Amboy, N. J		1,134,667	1,538,658	331,527	3,004,852	248,123	1,168,375	1,588,354
	General treasury	Dec. 31, 1918	1,114,049	1,106,896	273,362	2,494,307	207,504	1,150,160	1,136,643
	Library fund	Dec. 31, 1918	159	10,701	1,692	12,552		12,552	
	Foreign insurance tax fund	Dec. 31, 1918	3,714			3,714		3,714	
	Hunters' license fund	Dec. 31, 1918	87	589		676		87	589
	Recorder's court fund	Dec. 31, 1918	20	567		587		20	567
	Sinking funds	Dec. 31, 1918	14,734	418,705	55,999	489,438	38,883		450,555
	Public trust fund	Dec. 31, 1918	1,904	1,200	474	3,578	1,736	1,842	
171	Portsmouth, Va		495,272	649,271	94,953	1,239,496	78,488	670,492	490,516
	General treasury	Dec. 31, 1918	404,270	480,395	79,221	963,886	54,692	484,768	424,426
	School fund	June 30, 1918	24,745	158,451	5,307	188,503	2,738	185,724	41
	Sinking fund	Dec. 31, 1918	208	10,425	10,425	21,058	21,058		
	Investment fund	Dec. 31, 1918	66,049			66,049			66,049
172	Pittsfield, Mass		1,091,202	1,229,581	32,800	2,353,583	23,266	944,576	1,385,741
	General treasury	Dec. 31, 1918	1,091,202	1,219,289	31,821	2,342,312	22,776	944,576	1,374,960
	Hunters' and dog license fund	Dec. 31, 1918		4,041		4,041			4,041
	High school lunch-room fund	June 30, 1918		1,829	9	1,838			1,838
	Private trust fund	Dec. 31, 1918		4,422	970	5,392	490		4,902
173	Lima, Ohio		809,264	928,910	810,366	2,548,540	700,333	1,261,861	586,346
	City corporation		584,563	917,297	415,968	1,917,828	554,957	808,138	554,733
	General treasury	Dec. 31, 1918	476,554	645,575	342,268	1,464,397	476,928	699,087	288,382
	Fee and special fund	Dec. 31, 1918	6,176			6,176		6,176	
	Library fund	Oct. 12, 1918	151	3,500	381	4,032	547	3,485	
	Sinking funds	Dec. 31, 1918	100,265	266,722	71,766	438,753	74,471	97,931	266,351
	Public trust funds	Dec. 31, 1918	1,417	1,500	1,323	4,240	2,781	1,459	
	Private trust fund	Dec. 31, 1918			230	230	230		
	School district		224,701	11,613	394,398	630,712	145,376	453,723	31,613
	General treasury	Aug. 31, 1918	187,455	11,613	370,120	569,188	135,466	422,109	11,613
	Fee and special fund	Aug. 31, 1918	2,516			2,516		2,516	
	Sinking fund	Aug. 31, 1918	34,730		24,278	59,008	9,910	29,098	20,000
174	Superior, Wis		949,940	1,098,123	297,456	2,345,519	230,547	1,082,827	1,032,145
	General treasury	Sept. 30, 1918	865,019	689,426	91,149	1,645,594	139,894	607,125	907,575
	School fund	June 30, 1918	44,404	338,915	118,886	502,205	77,458	392,780	31,967
	Library fund	June 30, 1918	13,341	20,200	13,025	46,566	16,497	30,069	
	Sinking fund	Sept. 30, 1918	20,856	12,368	62,815	96,039	3,361	48,219	44,459
	Public trust funds	Apr. 30, 1918	6,320	12,214	11,581	30,115	2,337	4,634	23,144
	Investment fund	Sept. 30, 1918		25,000		25,000			25,000
175	West Hoboken, N. J		823,823	803,323	223,823	1,850,969	340,084	621,439	889,446
	General treasury	Dec. 31, 1918	810,180	769,781	113,327	1,693,288	317,899	601,584	773,805
	Health fund	Dec. 31, 1918	2,344	5,838	639	8,821	729	8,092	
	Library fund	Dec. 31, 1918	567	8,000	490	9,057	395	8,662	
	Hunters' license fund	Dec. 31, 1918	55	368		423		55	368
	Recorder's court fund	Dec. 31, 1918		373		373			373
	Sinking fund	Dec. 31, 1918	7,634	17,466	96,244	121,344	10,444		110,900
	Public trust funds	Dec. 31, 1918	3,043	1,497	13,123	17,663	10,617	3,046	4,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
176	Springfield, Mo.		$614,123	$42,744	$157,692	$814,559	$172,707	$558,043	$83,809
	City corporation		357,113	42,744	34,303	434,160	52,896	310,455	70,809
	General treasury	June 30, 1919	317,349	21,898	25,747	364,994	49,317	279,137	36,540
	Special assessment fund	June 30, 1919	24,455			24,455		24,455	
	Sinking fund	June 30, 1919	14,309	18,411	8,552	41,272	3,409	6,863	31,000
	Public trust funds:								
	Municipal	June 30, 1919	1,000			1,000			1,000
	Nonmunicipal	June 30, 1919		2,435	4	2,439	170		2,269
	School district		257,010		123,389	380,399	119,811	247,588	13,000
	General treasury	June 30, 1919	257,010		123,389	380,399	119,811	247,588	13,000
177	Everett, Mass.		1,170,515	1,026,443	71,618	2,268,576	104,762	1,065,962	1,097,652
	General treasury	Dec. 31, 1918	1,151,031	1,012,566	43,503	2,207,100	80,259	1,065,860	1,060,981
	Hunters' and dog license fund	Dec. 31, 1918	102	1,155		1,257		102	1,155
	Sinking funds	Dec. 31, 1918	19,382	8,158	26,389	53,929	22,629		31,300
	Public trust fund (nonmunicipal)	Dec. 31, 1918		4,196	1,726	5,922	1,874		4,048
	Private trust fund	Dec. 31, 1918		368		368			368
178	Dubuque, Iowa		1,187,652	74,919	302,218	1,564,789	640,192	746,371	178,226
	City corporation		947,475	74,919	272,485	1,294,879	587,392	556,063	151,424
	General treasury	Feb. 28, 1919	811,566	35,181	209,696	1,056,443	547,701	434,896	73,846
	Library fund	Dec. 31, 1918	198	246	2	446	14	426	6
	Athletic field fund	Feb. 28, 1919	40	50	7	97	15	82	
	Park fund	Mar. 31, 1919	29,495	9,554	38	39,087	9,020	18,021	12,046
	Water fund	May 31, 1919	87,134	10,509	11,389	109,032	5,485	95,778	7,769
	Sinking fund	Feb. 28, 1919	10,505		50,144	60,649	19,816	833	40,000
	Public trust funds	Dec. 31, 1918; Feb. 28, 1919.	8,290	11,600	1,049	20,939	4,912	6,027	10,000
	Investment fund	May 31, 1919	247	5,000		5,247			5,247
	Private trust fund	Feb. 28, 1919		2,779	160	2,939	429		2,510
	School district		240,177		29,733	269,910	52,800	190,308	26,802
	General treasury	June 30, 1918	240,177		29,733	269,910	52,800	190,308	26,802
179	Hamilton, Ohio		1,082,461	510,789	256,545	1,849,795	264,429	1,089,540	495,826
	City corporation		842,018	485,540	135,228	1,462,786	141,788	863,868	457,130
	General treasury	Dec. 31, 1918	731,911	168,421	98,994	999,326	134,863	753,550	110,913
	Fee and special fund	Dec. 31, 1918	8,550			8,550		8,550	
	Sinking funds	Dec. 31, 1918	95,978	314,869	35,279	446,126	4,424	95,485	346,217
	Public trust funds	Dec. 31, 1918	5,579	2,250	955	8,784	2,501	6,283	
	School district		240,443	25,249	121,317	387,009	122,641	225,672	38,696
	General treasury	Aug. 31, 1918	234,781	77	93,954	328,812	113,955	192,288	22,569
	Fee and special fund	Aug. 31, 1918	2,566			2,566		2,566	
	Sinking funds	Aug. 31, 1918		20,038	27,300	47,338	8,365	26,973	12,000
	Public trust fund	Aug. 31, 1918	3,096	5,134	63	8,293	321	3,845	4,127
180	Stockton, Calif.		1,573,672	143,577	436,797	2,154,046	363,209	1,639,155	151,682
	City corporation		1,094,847	141,119	344,242	1,580,208	240,541	1,212,678	126,989
	General treasury	Dec. 31, 1918	594,198	76,965	314,342	985,505	210,863	685,655	88,987
	Special assessment fund	Dec. 31, 1918	498,567			498,567		487,566	11,001
	Sinking fund	Dec. 31, 1918		55,223	21,240	76,463	20,806	35,932	19,725
	Public trust funds	Dec. 31, 1918	2,082	1,002	6,318	9,402	5,877	3,525	
	Private trust fund	Dec. 31, 1918		7,929	2,342	10,271	2,995		7,276
	School district		478,825	2,458	92,555	573,838	122,668	426,477	24,693
	General treasury	June 30, 1918	421,036	2,157	50,549	473,742	79,000	392,572	2,170
	Sinking fund	June 30, 1918	57,679	301	40,217	98,197	41,769	33,905	22,523
	Public trust fund	June 30, 1918	110		1,789	1,899	1,899		
181	San Jose, Calif.		750,851	116,077	111,759	978,687	50,534	743,881	184,272
	City corporation		431,273	70,646	105,075	606,994	48,510	396,082	162,402
	General treasury	Nov. 30, 1918	410,095	20,043	101,374	531,512	46,331	373,572	111,609
	Special assessment fund	Nov. 30, 1918	20,022			20,022		20,022	
	Sinking fund	Nov. 30, 1918	308	21,707	2,424	24,439	1,514		22,925
	Public trust funds:								
	Municipal	Nov. 30, 1918	848	2,604	1,277	4,729	665	2,466	1,598
	Nonmunicipal	Nov. 30, 1918		1,270		1,270			1,270
	Investment fund	Nov. 30, 1918		25,022		25,022		22	25,000
	School district		319,578	45,431	6,684	371,693	2,024	347,799	21,870
	General treasury	June 30, 1918	292,556	39,033	6,684	338,273	2,024	335,249	1,000
	Sinking fund	June 30, 1918	27,022	6,398		33,420		12,550	20,870

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
182	Kenosha, Wis.		$1,418,282	$1,126,398	$401,377	$2,946,057	$671,571	$1,088,757	$1,185,729
	General treasury	Apr. 30, 1919	1,227,506	607,631	184,142	2,019,279	465,511	618,628	935,140
	Poor fund	Apr. 30, 1919	1,308	15,524	956	17,788	191	17,346	251
	School fund	Apr. 30, 1919	47,713	348,683	121,442	517,838	118,276	315,736	83,826
	Library fund	May 31, 1919	1,206	40,598	29,845	71,649	29,712	16,937	25,000
	Playground fund	Apr. 30, 1919	11,544	1,481	431	13,456	2,392	9,583	1,481
	Park fund	Apr. 30, 1919	1,945	9,199	45,301	56,445	32,301	24,124	20
	Water fund	Apr. 30, 1919	115,626	16,068	3,847	135,541	2,640	83,721	49,180
	Sinking fund	Apr. 30, 1919	.....	63,500	4,074	67,574	4,074	.....	63,500
	Public trust funds	Apr. 30, 1919	7,309	8,714	11,339	27,362	12,349	2,682	12,331
	Investment funds	Apr. 30, May 31, 1919.	4,125	15,000	.....	19,125	4,125	.....	15,000
183	Charleston, W. Va.		840,612	119,910	397,320	1,357,842	366,677	781,993	209,172
	City corporation		470,265	19,954	318,921	809,140	272,607	362,374	174,159
	General treasury	June 30, 1919	331,821	17,083	45,465	394,369	50,284	322,334	21,751
	Sinking funds	June 30, 1919	138,444	2,871	273,456	414,771	222,323	40,040	152,408
	School district		370,347	99,956	78,399	548,702	94,070	419,619	35,013
	General treasury	June 30, 1919	296,892	99,235	54,183	450,310	71,056	374,649	4,605
	Library fund	June 30, 1919	5,197	40	609	5,846	367	5,451	28
	Sinking fund	June 30, 1919	68,258	681	23,607	92,546	22,647	39,519	30,380
184	Jamestown, N. Y.		1,192,013	840,423	151,325	2,183,761	135,127	1,145,649	902,985
	City corporation		841,742	832,320	150,209	1,824,271	133,809	831,738	858,664
	General treasury	Feb. 28, 1919	838,821	830,320	142,245	1,811,386	127,126	830,596	853,644
	Public trust funds	Feb. 28, 1919	2,921	2,000	7,964	12,885	6,743	1,142	5,000
	School district		328,940	8,103	1,116	338,159	1,258	292,580	44,321
	General treasury	July 15, 1918	328,725	8,103	495	337,323	632	292,370	44,321
	Public trust fund	July 15, 1918	215	.....	621	836	626	210	.....
	County supervisors' fund		21,331	.....	.....	21,331	.....	21,331	.....
	General treasury	Feb. 28, 1919	21,331	.....	.....	21,331	.....	21,331	.....
185	Joliet, Ill.		1,149,254	378,374	111,129	1,638,757	94,156	1,024,364	520,237
	City corporation		682,817	176,241	99,782	958,840	68,448	622,450	267,942
	General treasury	Dec. 31, 1918	678,660	156,786	92,792	928,238	65,699	617,814	244,725
	Public trust funds	Apr. 30, Dec. 31, 1918.	3,318	17,455	6,990	27,763	2,749	4,636	20,378
	Investment fund	Apr. 30, 1918	839	2,000	.....	2,839	.....	.....	2,839
	School district		466,437	202,133	11,347	679,917	25,708	401,914	252,295
	General treasury	June 30, 1918	466,437	202,133	11,347	679,917	25,708	401,914	252,295
186	Waco, Tex.		1,161,165	959,744	403,075	2,523,984	550,503	1,257,971	715,510
	General treasury	Mar. 31, 1919	673,631	435,302	264,104	1,373,037	232,940	649,662	490,435
	School fund	Aug. 31, 1918	67,712	286,445	376	354,533	1,050	255,483	98,000
	Library fund	Dec. 31, 1918	1,108	3,208	5,198	9,514	.....	9,514	.....
	Water fund	Mar. 31, 1919	233,442	9,480	12,636	255,558	13,560	192,232	49,766
	Sinking fund	Mar. 31, 1919	185,272	225,309	120,761	531,342	302,953	151,080	77,309
187	Taunton, Mass.		1,252,615	1,734,324	165,108	3,152,047	168,190	1,402,780	1,581,077
	General treasury	Nov. 30, 1918	1,205,725	1,548,935	138,280	2,892,940	150,521	1,402,769	1,339,650
	Hunters' and dog license fund	Nov. 30, 1918	.....	2,260	.....	2,260	.....	.....	2,260
	Petty cash funds	Nov. 30, 1918	.....	.....	300	300	300	.....	.....
	Sinking funds	Nov. 30, 1918	44,875	172,627	22,095	239,597	10,700	11	228,886
	Public trust funds:								
	Municipal	Nov. 30, 1918	1,562	502	.....	2,064	.....	.....	2,064
	Nonmunicipal	Nov. 30, 1918	.....	5,243	3,304	8,547	3,498	.....	5,049
	Investment fund	Nov. 30, 1918	453	4,021	687	5,161	2,234	.....	2,927
	Private trust fund	Nov. 30, 1918	.....	736	442	1,178	937	.....	241
188	Madison, Wis.		1,492,584	1,632,872	62,195	3,187,651	128,308	1,450,040	1,609,303
	General treasury	Dec. 31, 1918	1,469,295	710,798	49,040	2,229,133	88,040	1,038,879	1,104,214
	School fund	June 30, 1918	4,508	505,546	7,579	517,633	25,472	339,453	152,708
	Library fund	Dec. 31, 1918	354	.....	176	530	200	330	.....
	Sinking fund	Dec. 31, 1918	6,862	348,942	3,470	359,274	11,804	70,789	276,681
	Public trust funds:								
	Municipal	June 30, Dec. 31, 1918	11,565	3,766	1,930	17,261	2,792	2,589	11,880
	Nonmunicipal	Dec. 31, 1918	.....	4,820	.....	4,820	.....	.....	4,820
	Investment funds	Dec. 31, 1918	.....	59,000	.....	59,000	.....	.....	59,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
189	**Columbia, S. C.**		$820,002	$499,111	$110,091	$1,429,204	$118,845	$879,936	$430,423
	City corporation		685,438	458,329	89,663	1,233,430	87,186	759,603	386,641
	General treasury	Dec. 31, 1918	643,693	442,889	33,932	1,123,547	9,505	751,641	365,401
	Convict labor account	Dec. 31, 1918	2,595			2,595		2,595	
	Sinking funds	Dec. 31, 1918	35,235	6,440	48,333	90,058	75,808	5,250	9,000
	Public trust funds	Dec. 31, 1918	3,912		439	4,351	1,384	117	2,850
	Private trust fund	Dec. 31, 1918		9,000	879	9,879	489		9,390
	School district		134,564	40,782	20,428	195,774	31,659	120,333	43,782
	General treasury	June 30, 1918	110,521	40,782	333	151,636	51	107,833	43,782
	Sinking funds	June 30, 1918	24,043		20,095	44,108	31,608	12,500	
190	Brookline, Mass.		2,116,772	1,720,704	40,378	3,877,854	159,497	1,785,920	1,931,437
	General treasury	Dec. 31, 1918	2,109,637	1,714,320	32,749	3,856,706	149,278	1,781,391	1,926,037
	Hunters' and dog license fund	Dec. 31, 1918	221	2,603		2,824		221	2,603
	Public trust funds:								
	Municipal	Dec. 31, 1918	6,914	185	3,513	10,612	3,987	5,308	1,317
	Nonmunicipal	Dec. 31, 1918		3,596	4,116	7,712	6,232		1,480
191	Lorain, Ohio		920,838	1,259,589	362,969	2,543,396	641,820	939,279	962,297
	City corporation		654,154	1,165,646	261,473	2,081,273	541,115	677,881	862,277
	General treasury	Dec. 31, 1918	640,541	858,598	235,831	1,734,970	504,401	559,979	670,590
	Fee and special fund	Dec. 31, 1918	9,032			9,032		9,032	
	Library fund	Dec. 31, 1918	437	3,950	1,231	5,618	1,070	4,548	
	Sinking funds	Dec. 31, 1918	3,375	301,091	15,099	319,565	25,326	102,421	190,818
	Public trust funds	Dec. 31, 1918	769	2,007	9,312	12,088	9,318	1,901	869
	School district		266,684	93,943	101,496	462,123	100,705	261,398	100,020
	General treasury	Aug. 31, 1918	262,869	38,300	99,772	400,941	100,185	233,736	67,020
	Fee and special fund	Aug. 31, 1918	3,774			3,774		3,774	
	Sinking fund	Aug. 31, 1918	41	55,643	1,724	57,408	520	23,888	33,000
192	Auburn, N. Y.		1,102,633	568,939	273,981	1,945,553	240,540	967,822	737,191
	General treasury	June 30, 1919	963,635	145,725	42,227	1,151,587	95,906	433,553	622,128
	County supervisors' fund	Oct. 31, 1918		39,884		39,884		21,888	17,996
	School fund	June 30, 1919	8,097	353,647	12,894	374,638	28,499	298,880	47,259
	Water fund	Dec. 31, 1918	120,719	15,649	195,983	332,351	98,378	208,973	25,000
	Sinking fund	Dec. 31, 1918	3,706	6,246	9,350	19,302	4,953		14,349
	Public trust funds:								
	Municipal	June 30, 1919	6,476	7,586	7,278	21,340	9,371	4,528	7,441
	Nonmunicipal	June 30, 1919		133	3,658	3,791	3,433		358
	Private trust funds	June 30, 1919		69	2,591	2,660			2,660
193	Quincy, Ill.		796,934	126,743	288,323	1,212,000	305,619	619,563	286,818
	City corporation		447,454	126,677	212,806	786,937	137,323	375,362	274,252
	General treasury	Apr. 30, 1919	301,721	56,658	43,307	401,686	51,707	253,819	96,160
	House of correction fund	Apr. 30, 1919	2,498			2,498		2,498	
	Library fund	May 31, 1919	148	10,000	467	10,615	788	9,827	
	Boulevard and park fund	Mar. 7, 1919	2,457	27,583	314	30,354	579	20,975	8,800
	Water fund	Apr. 30, 1919	124,812	970	72,222	198,004	66,325	79,726	51,953
	Registered bond interest fund	Apr. 30, 1919	3,404		2,179	5,583		3,322	2,261
	Sinking fund	Apr. 30, 1919	11,410		76,647	88,057		310	87,747
	Public trust funds	Apr. 30, May 31, 1919.	580	10,466	3,663	14,709	3,493	4,885	6,331
	Investment funds	Apr. 30, 1919	424	21,000	14,007	35,431	14,431		21,000
	School district		349,480	66	75,517	425,063	168,296	244,201	12,566
	General treasury	June 30, 1919	349,414	66	75,517	424,997	168,296	244,201	12,500
	Public trust fund	June 30, 1919	66			66			66
194	Williamsport, Pa.		569,387	113,474	144,938	827,799	103,024	623,798	100,977
	City corporation		331,307	40,088	96,740	468,135	48,662	368,882	50,591
	General treasury	Jan. 6, 1919	297,727	35,088	86,541	419,356	37,159	359,406	22,791
	Sinking fund	Jan. 6, 1919	33,580		10,199	43,779	11,503	9,476	22,800
	Investment fund	Jan. 6, 1919		5,000		5,000			5,000
	School district		238,080	73,386	48,198	359,664	54,362	254,916	50,386
	General treasury	June 30, 1918	234,378	48,012	2,993	285,383	3,586	241,411	40,386
	Sinking fund	June 30, 1918	1,103	23,213	32,505	56,821	44,800	12,021	
	Public trust fund	June 30, 1918	2,599	2,161	12,700	17,460	5,976	1,484	10,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.								
195	Aurora, Ill.		$819,468	$76,618	$109,470	$1,005,556	$124,192	$730,740	$150,624
	City corporation		540,096	25,395	65,533	631,024	54,693	442,153	134,178
	General treasury	Dec. 31, 1918	519,468	21,339	51,007	591,814	38,512	428,957	124,345
	Library fund	May 31, 1918	13,797		10,882	24,679	13,850	9,397	1,432
	Public trust funds	Dec. 31, 1918	5,342	4,056	3,479	12,877	2,250	2,226	8,401
	Investment fund	Dec. 31, 1918	1,489		165	1,654	81	1,573	
	School district		279,372	51,223	43,937	374,532	69,499	288,587	16,446
	General treasury	June 30, 1918	279,372	51,223	43,937	374,532	69,499	288,587	16,446
196	Council Bluffs, Iowa		828,409	207,965	254,833	1,291,207	253,348	738,809	299,050
	City corporation		522,320	200,369	197,676	920,365	204,543	434,442	281,380
	General treasury	Mar. 31, 1919	491,716	110,919	135,647	738,282	159,424	425,782	153,076
	Sinking fund	Mar. 31, 1919	21,853	15,000	19,124	55,977	8,416	2,048	45,513
	Public trust funds	Mar. 31, 1919	8,751	56	28,794	37,601	20,853	6,612	10,136
	Private trust fund	Mar. 31, 1919		74,394	14,111	88,505	15,850		72,655
	School district		306,089	7,596	57,157	370,842	48,805	304,367	17,670
	General treasury	June 30, 1919	306,089	7,596	57,157	370,842	48,805	304,367	17,670
197	New Rochelle, N. Y.		1,430,327	1,547,320	374,946	3,352,593	429,605	1,297,728	1,625,260
	General treasury	Dec. 31, 1918	1,423,370	1,484,142	366,444	3,273,956	424,590	1,267,533	1,581,803
	County supervisors' fund	Dec. 31, 1918	651	30,934		31,585	869	29,825	891
	Hunters' license fund	Dec. 31, 1918	24	166		190		24	166
	Public trust funds	Dec. 31, 1918	6,282	32,078	8,502	46,862	4,146	316	42,400
198	Waterloo, Iowa		816,544	306,646	222,556	1,345,746	174,787	904,929	266,030
	City corporation		479,332	119,874	118,890	718,096	109,783	414,485	193,828
	General treasury	Mar. 31, 1919	243,141	20,986	45,306	309,433	36,738	251,167	21,528
	River front improvement fund	Oct. 31, 1918	2,396	800	26,087	29,283	1,619	4,064	23,600
	Library fund	Dec. 31, 1918	23,356	1,459	71	24,886	1,783	21,316	1,787
	Water fund	Mar. 31, 1919	119,079	3,069	4,481	126,629	10,261	113,977	2,391
	Sinking funds	Mar. 31, 1919	88,384	2	30,508	118,894	37,833	21,913	59,148
	Public trust funds	Mar. 31, 1919	2,176	2,517	379	5,072	519	2,048	2,505
	Investment fund	Oct. 31, 1918	800	23,600		24,400			24,400
	Private trust fund	Mar. 31, 1919		67,441	12,058	79,499	21,030		58,469
	School district		337,212	186,772	103,666	627,650	65,004	490,444	72,202
	General treasury	June 30, 1919	337,212	186,772	103,666	627,650	65,004	490,444	72,202
199	Battle Creek, Mich.		953,302	969,711	169,482	2,092,495	467,633	935,145	689,717
	City corporation		551,487	666,005	51,567	1,269,059	46,738	533,827	688,494
	General treasury	Apr. 30, 1919	551,487	593,154	48,555	1,193,196	43,726	503,878	645,592
	Sinking fund	Apr. 30, 1919		72,851	3,012	75,863	3,012	29,949	42,902
	School district		401,815	303,706	117,915	823,436	420,895	401,318	1,223
	General treasury	June 30, 1919	401,815	303,706	117,915	823,436	420,895	401,318	1,223
200	Austin, Tex.		982,095	333,039	47,022	1,362,156	121,589	967,563	273,004
	City corporation		816,179	263,256	42,639	1,122,074	116,934	789,195	215,945
	General treasury	Dec. 31, 1918	288,361	143,379	13,155	444,895	108,975	330,112	5,808
	Water, light, and power fund	Dec. 31, 1918	368,799	21,425	29,484	419,708	7,959	321,481	90,268
	Sinking fund	Dec. 31, 1918	158,792	78,452		237,244		137,602	99,642
	Investment fund	Dec. 31, 1918	227	20,000		20,227			20,227
	School district		165,916	69,783	4,383	240,082	4,655	178,368	57,059
	General treasury	Aug. 31, 1918	161,924	69,359	4,065	235,348	4,198	174,420	56,730
	Public trust fund	Aug. 31, 1918	3,992	424	318	4,734	457	3,948	329
201	Poughkeepsie, N. Y.		846,960	262,661	98,657	1,208,278	45,640	862,873	299,765
	General treasury	Dec. 31, 1918	837,460	257,661	94,393	1,189,514	42,694	859,913	286,907
	Petty cash fund	Dec. 31, 1918	359		68	427	1	426	
	Sinking funds	Dec. 31, 1918	3,182	5,000	1,751	9,933	472		9,461
	Public trust funds	Dec. 31, 1918	5,959		2,445	8,404	2,473	2,534	3,397

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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 IN 1919—Continued.								
202	Stamford, Conn.		$988,815	$1,878,014	$21,368	$2,888,197	$38,378	$1,090,345	$1,759,474
	City corporation		513,875	782,533	13,392	1,309,800	36,697	541,490	731,613
	General treasury	Dec. 15, 1918	489,383	739,461	13,392	1,242,236	36,679	539,707	665,832
	City court fund	Dec. 15, 1918	6,903	1,334		8,237		105	8,132
	Sinking fund	Dec. 15, 1918	9,630	21,592		31,222			31,222
	Public trust funds	Nov. 30, Dec. 15, 1918.	7,959	20,146		28,105		1,678	26,427
	Town		474,940	1,095,481	7,976	1,578,397	1,681	548,855	1,027,861
	General treasury	Sept. 30, 1918	460,485	1,077,731	7,976	1,546,192	1,681	544,682	999,829
	Miscellaneous fund	Sept. 30, 1918	4,173	432		4,605		4,173	432
	Sinking fund	Sept. 30, 1918	9,840	17,318		27,158			27,158
	Public trust funds	Sept. 30, 1918	442			442			442
203	East Chicago, Ind.		898,488	345,927	242,016	1,486,431	279,149	808,813	398,469
	City corporation		595,978	345,911	102,568	1,044,457	85,716	572,788	385,953
	General treasury	Dec. 31, 1918	327,331	111,742	43,025	482,098	42,419	327,356	112,323
	Special assessment coupon fund	Dec. 31, 1918	1,642		2,024	3,666	3,666		
	Special assessment funds	Dec. 31, 1918	249,955		5,578	255,533		245,432	10,101
	Sinking fund	Dec. 31, 1918	17,050	1,622	15,257	33,929	17,012		16,917
	Private trust fund	Dec. 31, 1918		232,547	36,684	269,231	22,619		246,612
	School district		302,510	16	139,448	441,974	193,433	236,025	12,516
	General treasury	July 31, 1918	302,510	16	139,448	441,974	193,433	236,025	12,516
204	Amsterdam, N. Y.		738,847	865,655	33,431	1,637,933	85,342	791,656	760,935
	City corporation		566,886	778,510	32,471	1,377,897	75,025	559,559	743,313
	General treasury	Dec. 31, 1918	557,140	759,183	30,891	1,347,214	71,181	559,313	716,720
	License fund	Dec. 31, 1918	1,768	2,153		3,921			3,921
	Sinking funds	Dec. 31, 1918	3,542	14,510	1,041	19,093	1,083		18,010
	Public trust funds	Dec. 31, 1918	4,436	1,126	283	5,945	2,436	246	3,263
	Private trust fund	Dec. 31, 1918		1,568	156	1,724	325		1,399
	School district		170,351	85,006	960	256,317	10,317	229,988	16,012
	General treasury	July 31, 1918	170,351	85,006	960	256,317	10,317	229,988	16,012
	County supervisors' fund		1,610	2,109		3,719		2,109	1,610
	General treasury	Oct. 31, 1918	1,610	2,109		3,719		2,109	1,610
205	Oshkosh, Wis.		815,168	281,005	161,920	1,258,093	36,991	809,317	411,785
	General treasury	Sept. 30, 1918	801,341	274,543	138,729	1,214,613	8,720	802,594	403,299
	Library fund	June 30, 1918	704	1	10	715	10	704	1
	Public trust funds:								
	Municipal	Sept. 30, 1918	13,123	4,754	20,812	38,689	24,185	6,019	8,485
	Nonmunicipal	Sept. 30, 1918		1,707	2,369	4,076	4,076		
206	Danville, Ill.		667,388	79,991	295,970	1,043,349	417,922	496,872	128,555
	City corporation		350,778	79,991	142,275	573,044	205,401	250,588	117,055
	General treasury	Apr. 30, 1919	350,778	71,194	139,062	561,034	203,852	240,127	117,055
	Library fund	Apr. 30, 1919		8,797	3,213	12,010	1,549	10,461	
	School district		316,610		153,695	470,305	212,521	246,284	11,500
	General treasury	June 30, 1919	316,610		153,695	470,305	212,521	246,284	11,500
207	Easton, Pa.		476,788	248,568	81,178	806,534	62,953	510,517	233,064
	City corporation		251,430	75,568	46,487	373,485	38,607	267,910	66,968
	General treasury	Jan. 6, 1919	249,977	50,543	24,572	325,092	31,639	267,910	25,543
	Sinking fund	Jan. 6, 1919	1,453	25,025	21,915	48,393	6,968		41,425
	School district		225,358	173,000	34,691	433,049	24,346	242,607	166,096
	General treasury	June 30, 1918	224,162	160,935	2,577	387,674	36	242,607	145,031
	Sinking fund	June 30, 1918	255	12,065	22,090	34,410	13,345		21,065
	Public trust fund	June 30, 1918	941		10,024	10,965	10,965		
208	Orange, N. J.		782,683	4,115,693	143,538	5,041,914	175,367	829,288	4,046,259
	General treasury	Dec. 31, 1918	760,937	2,831,561	103,910	3,696,408	103,091	815,694	2,777,623
	Recorder's court fund	Dec. 31, 1918		86		86			86
	Hunting and fishing license fund	Dec. 31, 1918		597		597			597
	Sinking fund	Dec. 31, 1918	17,163	918,818	27,368	963,349	63,850		899,499
	Public trust funds	Dec. 31, 1918; Jan. 31, 1919.	3,524	2,543	12,260	18,327	8,426	4,594	5,307
	Investment fund	Dec. 31, 1918	1,059	362,088		363,147			363,147

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.								
209	Wilmington, N. C		$713,298	$679,359	$20,088	$1,412,745	$89,243	$810,753	$512,749
	City corporation		595,468	543,268	11,856	1,150,592	16,066	664,665	469,861
	General treasury	May 31, 1919	593,741	492,750	7,870	1,094,361	10,626	640,374	443,361
	Health fund	May 31, 1919	.....	21,541	.....	21,541	.....	21,541	.....
	Library fund	May 31, 1919	177	1,977	60	2,214	58	2,156	.....
	Sinking fund	May 31, 1919	579	26,500	.....	27,079	.....	579	26,500
	Public trust fund	May 31, 1919	971	500	3,926	5,397	5,382	15	.....
	School district		117,830	136,091	8,232	262,153	73,177	146,088	42,888
	General treasury	June 30, 1919	99,869	134,095	966	234,930	56,020	138,018	40,892
	Sinking fund	June 30, 1919	17,961	1,996	7,266	27,223	17,157	8,070	1,996
210	Ogden, Utah		790,751	523,592	124,439	1,438,782	148,152	962,710	327,920
	City corporation		526,628	328,048	70,485	925,161	122,870	480,889	321,402
	General treasury	Dec. 31, 1918	525,269	282,445	68,908	876,622	120,184	473,002	283,436
	Library fund	May 31, 1918	796	8,700	1,577	11,073	2,686	7,887	500
	Public trust fund (nonmunicipal)	Dec. 31, 1918	.....	2,400	.....	2,400	.....	.....	2,400
	Investment funds	Dec. 31, 1918	563	34,503	.....	35,066	.....	.....	35,066
	School district		264,123	195,544	53,954	513,621	25,282	481,821	6,518
	General treasury	June 30, 1918	259,709	195,411	48,791	503,911	15,572	481,821	6,518
	Sinking fund	June 30, 1918	4,414	133	5,163	9,710	9,710	.....	.....
211	Norristown, Pa		292,673	39,943	44,086	376,702	68,622	237,661	70,419
	City corporation		132,167	12,047	28,500	172,714	49,129	96,538	27,047
	General treasury	Dec. 31, 1918	83,693	12,047	2,033	97,773	8,030	77,696	12,047
	Sinking fund	Dec. 31, 1918	48,432	.....	26,463	74,895	41,097	18,798	15,000
	Public trust fund	Dec. 31, 1918	42	.....	4	46	2	44	.....
	School district		160,506	27,896	15,586	203,988	19,493	141,123	43,372
	General treasury	June 30, 1918	156,042	9,995	879	166,916	7,235	140,885	18,796
	Sinking fund	June 30, 1918	2,680	17,901	13,909	34,490	10,839	51	23,600
	Public trust fund	June 30, 1918	1,436	.....	788	2,224	1,248	.....	976
	Investment fund	June 30, 1918	348	.....	10	358	171	187	.....
212	Watertown, N. Y		647,166	276,717	306,430	1,230,313	169,762	787,008	273,543
	General treasury	Nov. 30, 1918	636,673	252,219	303,715	1,192,607	165,243	785,290	242,074
	Library fund	Dec. 31, 1918	691	.....	256	947	94	853	.....
	Public trust funds	Nov. 30, 1918	9,802	24,498	2,459	36,759	4,425	865	31,469
213	Waltham, Mass		865,770	484,434	125,663	1,475,867	74,918	791,159	609,790
	General treasury	Jan. 31, 1919	846,652	389,328	115,819	1,351,799	63,376	790,287	498,136
	Hunters' and dog license fund	Jan. 31, 1919	146	2,068	.....	2,214	.....	146	2,068
	Sinking funds	Jan. 31, 1919	17,156	63,253	4,816	85,225	3,891	.....	81,334
	Public trust funds:								
	Municipal	Jan. 31, 1919	1,816	.....	2,379	4,195	3,469	726	.....
	Nonmunicipal	Jan. 31, 1919	.....	27,753	2,259	30,012	1,921	.....	28,091
	Investment fund	Jan. 31, 1919	.....	2,000	.....	2,000	2,000	.....	.....
	Private trust fund	Jan. 31, 1919	.....	32	390	422	261	.....	161
214	La Crosse, Wis		674,492	338,822	202,026	1,215,340	218,101	608,866	388,373
	General treasury	Dec. 31, 1918	653,955	259,906	196,828	1,110,689	214,092	604,952	291,645
	Sinking fund	Dec. 31, 1918	14,093	76,425	.....	90,518	.....	.....	90,518
	Public trust funds	Dec. 31, 1918	5,234	2,491	5,198	12,923	4,009	3,914	5,000
	Investment fund	Dec. 31, 1918	1,210	.....	.....	1,210	.....	.....	1,210
215	Green Bay, Wis		566,819	322,993	170,048	1,059,860	67,352	622,371	370,137
	General treasury	Dec. 31, 1918	560,999	321,026	162,157	1,044,182	61,913	621,374	360,895
	School fund	Dec. 31, 1918	133	.....	8	141	22	119	.....
	Public trust funds	Dec. 31, 1918	5,687	1,967	7,883	15,537	5,417	878	9,242

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.								
216	Muskogee, Okla.		$890,164	$1,217,865	$362,885	$2,470,914	$614,803	$843,170	$1,012,941
	City corporation		613,154	1,093,195	210,213	1,916,562	504,136	621,417	791,009
	General treasury	June 30, 1919	367,650	504,653	112,940	985,243	424,344	478,832	82,067
	Library fund	June 30, 1919	695	8,085	782	9,562	585	8,977	.....
	Sinking fund	June 30, 1919	243,644	339,794	67,873	651,311	60,698	132,708	457,905
	Public trust funds:								
	Municipal	June 30, 1919	1,165	.....	1,301	2,466	1,566	900	.....
	Nonmunicipal	June 30, 1919	.....	651	741	1,392	1,392	.....	.....
	Investment fund	June 30, 1919	.....	138	.....	138	.....	.....	138
	Private trust fund	June 30, 1919	.....	239,874	26,576	266,450	15,551	.....	250,899
	School district		277,010	124,670	152,672	554,352	110,667	221,753	221,932
	General treasury	June 30, 1919	208,074	58,916	4,185	271,175	12,107	185,537	73,531
	Sinking fund	June 30, 1919	68,936	65,754	148,487	283,177	98,560	36,216	148,401
217	Lynchburg, Va.		836,983	659,638	35,539	1,532,160	82,145	861,179	588,836
	General treasury	Jan. 31, 1919	810,371	551,831	35,539	1,397,741	82,145	861,179	454,417
	Sinking fund	Jan. 31, 1919	26,394	52,807	.....	79,201	.....	.....	79,201
	Investment fund	Jan. 31, 1919	218	55,000	.....	55,218	.....	.....	55,218
218	Joplin, Mo.		857,349	164,521	93,732	1,115,602	235,548	745,528	134,526
	City corporation		519,930	164,511	70,081	754,522	123,590	496,416	134,516
	General treasury	June 30, 1919	438,138	88,348	45,105	571,591	30,736	441,256	99,599
	Special assessment fund	June 30, 1919	39,440	.....	.....	39,440	.....	39,440	.....
	Library fund	Apr. 30, 1919	261	.....	117	378	102	276	.....
	Convict labor account	June 30, 1919	9,283	.....	.....	9,283	.....	9,283	.....
	Sinking fund	June 30, 1919	19,389	.....	22,743	42,132	19,946	.....	22,186
	Public trust funds	June 30, 1919	11,904	67,688	2,018	81,610	72,659	6,161	2,790
	Investment funds	June 30, 1919	1,515	.....	.....	1,515	.....	.....	1,515
	Private trust fund	June 30, 1919	.....	8,475	98	8,573	147	.....	8,426
	School district		337,419	10	23,651	361,080	111,958	249,112	10
	General treasury	June 30, 1919	303,138	10	3,867	307,015	57,893	249,112	10
	Sinking fund	June 30, 1919	34,281	.....	19,784	54,065	54,065	.....	.....
219	Newport, R. I.		936,779	702,773	240,013	1,879,565	221,019	872,085	786,461
	General treasury	Dec. 28, 1918	870,199	629,464	45,516	1,545,179	50,782	837,104	657,293
	Home for aged men fund	Dec. 31, 1918	.....	6,103	8	6,111	4	6,107	.....
	Library fund	Dec. 31, 1918	3,963	3,575	22	7,560	1,245	6,315	.....
	Hunters' license fund	Dec. 31, 1918	.....	531	.....	531	233	.....	298
	Cash in transit	Dec. 31, 1918	.....	.....	150	150	.....	.....	150
	Sinking fund	Dec. 31, 1918	17,412	49,388	43,937	110,737	12,737	.....	98,000
	Public trust funds:								
	Municipal	Dec. 31, 1918	40,188	1,195	115,092	156,475	118,902	22,559	15,014
	Nonmunicipal	Dec. 31, 1918	.....	6,549	30,403	36,952	32,072	.....	4,880
	Investment funds	Dec. 28, Dec. 31, 1918.	5,017	5,686	.....	10,703	.....	.....	10,703
	Private trust funds	Dec. 31, 1918	.....	282	4,885	5,167	5,044	.....	123
220	Colorado Springs, Colo.		813,368	153,358	74,446	1,041,172	81,891	746,156	213,125
	City corporation		506,642	126,468	39,108	672,218	49,396	450,689	172,133
	General treasury	Dec. 31, 1918	487,999	16,738	36,757	541,494	19,832	448,613	73,049
	Sinking funds	Dec. 31, 1918	15,700	92,419	475	108,594	26,794	.....	81,800
	Public trust funds:								
	Municipal	Dec. 31, 1918	2,943	1,880	1,792	6,615	1,974	2,076	2,565
	Nonmunicipal	Dec. 31, 1918	.....	15,431	84	15,515	796	.....	14,719
	School district		306,726	26,890	35,338	368,954	32,495	295,467	40,992
	General treasury	June 30, 1918	289,824	26,890	34,522	351,236	30,777	295,467	24,992
	Sinking fund	June 30, 1918	16,902	.....	816	17,718	1,718	.....	16,000
221	Zanesville, Ohio		694,339	134,237	551,903	1,380,479	337,688	683,756	359,035
	City corporation		482,541	83,130	486,034	1,051,705	284,148	490,737	276,820
	General treasury	Dec. 31, 1918	313,765	29,404	365,427	708,596	222,940	433,375	52,281
	Fee and special fund	Dec. 31, 1918	4,885	.....	.....	4,885	.....	4,885	.....
	Sinking funds	Dec. 31, 1918	162,100	49,952	118,830	330,882	58,418	50,510	221,954
	Public trust funds:								
	Municipal	Dec. 31, 1918	1,791	1,000	790	3,581	1,197	1,967	417
	Nonmunicipal	Dec. 31, 1918	.....	2,774	987	3,761	1,593	.....	2,168
	School district		211,798	51,107	65,869	328,774	53,540	193,019	82,215
	General treasury	Aug. 31, 1918	173,704	48,248	21,729	243,681	24,995	168,971	49,715
	Fee and special fund	Aug. 31, 1918	2,144	.....	.....	2,144	.....	2,144	.....
	Library fund	Dec. 31, 1918	5,563	.....	3,126	8,689	2,983	5,706	.....
	Sinking fund	Aug. 31, 1918	28,475	.....	40,300	68,775	24,650	14,125	30,000
	Public trust fund	Dec. 31, 1918	1,912	2,859	714	5,485	912	2,073	2,500

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS 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.	Nongovern-mental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.								
222	Newport, Ky		$512,889	$343,674	$134,171	$990,734	$144,879	$491,071	$354,784
	General treasury	Dec. 31, 1918	425,903	105,640	41,657	573,200	75,416	296,062	201,722
	Special assessment fund	Dec. 31, 1918	43,182			43,182		43,182	
	School fund	June 30, 1918	35,956	127,377	8,844	172,177	13,057	97,465	61,655
	Library fund	Dec. 31, 1918	287	3,701	214	4,202	130	4,072	
	Bridge fund	May 31, 1918	7,501		26	7,527	20	2,572	4,935
	Sinking funds	June 30, Dec. 31, 1918.	60	104,227	80,974	185,261	54,071	47,718	83,472
	Private trust fund	Dec. 31, 1918		2,729	2,456	5,185	2,185		3,000
223	Everett, Wash		985,774	270,830	423,622	1,680,226	382,028	862,833	435,365
	City corporation		689,541	205,561	349,584	1,244,686	329,188	539,463	376,635
	General treasury	Dec. 31, 1918	658,582	161,218	238,407	1,058,207	197,116	537,669	323,422
	Sinking funds	Dec. 31, 1918	30,052	43,625	106,729	180,406	131,301		49,105
	Public trust funds	Dec. 31, 1918	907	718	4,448	6,073	771	1,794	3,508
	School district		296,233	60,731	74,038	431,002	52,840	318,832	59,330
	General treasury	June 30, 1918	257,288	60,731	66,129	384,148	38,012	296,806	49,330
	Sinking fund	June 30, 1918	38,945		7,909	46,854	14,828	22,026	10,000
	Port of Everett			4,538		4,538		4,538	
	General treasury	Dec. 31, 1918		4,538		4,538		4,538	
224	Newark, Ohio		526,514	211,727	459,804	1,198,045	416,061	477,274	304,710
	City corporation		351,775	147,718	392,059	891,552	342,743	314,608	234,201
	General treasury	Dec. 31, 1918	257,049	38,678	331,709	627,436	298,765	235,007	93,664
	Fee and special fund	Dec. 31, 1918	3,188			3,188		3,188	
	Sinking funds	Dec. 31, 1918	75,986	86,382	58,840	221,208	38,488	58,661	124,059
	Public trust funds:								
	Municipal	Dec. 31, 1918		2,300	48	2,348	410	1,938	
	Nonmunicipal	Dec. 31, 1918		14,287	5	14,292	462		13,830
	Investment fund	Dec. 31, 1918	15,552	6,071	1,457	23,080	4,618	15,814	2,648
	School district		174,739	64,009	67,745	306,493	73,318	162,666	70,509
	General treasury	Aug. 31, 1918	172,667	64,009	67,745	304,421	73,318	160,594	70,509
	Fee and special fund	Aug. 31, 1918	2,072			2,072		2,072	
225	Bellingham, Wash		728,008	340,755	247,128	1,315,891	304,008	671,090	340,793
	City corporation		460,181	228,799	174,594	863,574	230,805	413,603	219,166
	General treasury	Dec. 31, 1918	437,049	219,965	169,433	826,447	218,737	410,710	197,000
	Sinking funds	Dec. 31, 1918	21,375	1,500	139	23,014	3,500	302	19,212
	Public trust funds:								
	Municipal	Dec. 31, 1918	1,757	277	2,629	4,663	716	2,591	1,356
	Nonmunicipal	Dec. 31, 1918		7,057	2,393	9,450	7,852		1,598
	School district		267,827	111,956	72,534	452,317	73,203	257,487	121,627
	General treasury	June 30, 1918	241,295	111,956	52,234	405,485	54,990	245,868	104,627
	Sinking fund	June 30, 1918	26,532		20,300	46,832	18,213	11,619	17,000
226	Jackson, Miss		447,616	331,181	26,465	805,262	60,025	496,454	248,783
	General treasury	Sept. 30, 1918	384,331	304,105	22,660	711,096	60,018	421,102	229,976
	Convict labor account	Sept. 30, 1918	2,211			2,211		2,211	
	Fairgrounds park fund	Oct. 31, 1918	765	13,674	3,080	17,519	7	14,934	2,578
	Sinking fund	Sept. 30, 1918	60,309	13,402	725	74,436		58,207	16,229
227	Boise, Idaho		606,756	193,000	23,247	823,003	103,189	536,126	183,688
	City corporation		365,462	129,299	16,613	511,374	26,839	304,361	180,174
	General treasury	Apr. 30, 1919	284,457	105,047	11,849	401,353	23,619	304,345	73,389
	City officials' cash fund	Apr. 30, 1919	6,301		491	6,792	448		6,344
	Sinking funds	Apr. 30, 1919	69,476	14,126	3,143	86,745	2,772		83,973
	Investment fund	Apr. 30, 1919	5,228	10,126	1,130	16,484		16	16,468
	School district		241,294	63,701	6,634	311,629	76,350	231,765	3,514
	General treasury	June 30, 1919	241,294	63,701	6,634	311,629	76,350	231,765	3,514

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

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TABLE 22.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 88.]

City number.	CITY.	RECEIPTS. Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	PAYMENTS. Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debt.	For other objects.	Excess of receipts over payments.	Excess of payments over receipts.
	Grand total	$226,011,453	$25,971,556	$48,135,380	$61,411,327	$4,705,061	$85,788,129	$223,472,420	$32,178,370	.....	$54,681,191	$136,612,859	$2,539,033	.....
	Group I	143,461,367	18,829,957	23,785,198	36,883,170	149,981	63,813,061	141,266,503	11,544,206	.....	25,947,878	103,774,419	2,194,864	.....
	Group II	17,622,559	1,845,338	5,675,914	7,352,921	363,627	2,383,759	17,307,185	7,318,769	.....	4,202,165	5,786,251	315,374	.....
	Group III	37,083,667	3,598,916	10,120,502	9,357,541	3,162,307	10,844,401	37,242,948	7,587,729	.....	14,202,021	15,453,198	.....	$159,281
	Group IV	15,873,623	786,569	4,833,911	4,361,123	648,594	5,243,426	15,736,117	3,216,886	.....	6,346,552	6,172,679	137,506	.....
	Group V	11,970,237	909,776	3,719,855	3,456,572	380,552	3,503,482	11,919,667	2,510,780	.....	3,982,575	5,426,312	50,570	.....
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.													
1	New York, N. Y.	$96,672,990	$13,825,847	$18,980,477	$12,407,324	$87,821	$51,371,521	$94,480,120	$601,796	.....	$13,722,921	$80,155,403	$2,192,870	.....
2	Chicago, Ill.	1,724,841	40,946	468,110	503,841	.....	711,944	1,360,429	260,885	.....	827,000	272,544	364,412	.....
3	Philadelphia, Pa.	12,495,550	1,271,048	.....	10,763,066	.....	461,436	12,294,652	6,021,244	.....	1,058,000	5,215,408	200,898	.....
4	Detroit, Mich.	5,092,528	339,709	2,126,955	1,191,137	.....	1,434,727	4,901,034	318,889	.....	2,288,388	2,293,757	191,494	.....
5	Cleveland, Ohio	12,929,384	445,763	977,032	6,580,000	62,070	4,864,519	12,391,253	3,278,303	.....	2,979,198	6,133,752	538,131	.....
6	St. Louis, Mo.	2,017,164	72,677	232,569	1,711,599	.....	319	3,001,958	60,000	.....	1,669,746	1,272,212	.....	$984,794
7	Boston, Mass.	5,202,831	1,519,826	.....	.....	.....	3,683,005	4,431,972	.....	$819,984	.....	3,611,988	770,859	.....
8	Baltimore, Md.	2,167,649	989,095	.....	1,089,902	.....	88,652	2,305,157	.....	.....	114,100	2,191,057	.....	137,508
9	Pittsburgh, Pa.	4,864,603	206,415	20	3,592,056	.....	1,066,112	5,628,983	453,579	.....	2,874,932	2,300,472	.....	764,380
10	Los Angeles, Calif.	1,249,582	118,631	1,000,035	.....	90	130,826	1,426,700	549,510	135,771	413,593	327,826	.....	177,118
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.													
11	San Francisco, Calif.	$1,587,472	.....	$1,376,504	$210,968	.....	.....	$1,561,800	.....	.....	$1,561,800	.....	$25,672	.....
12	Buffalo, N. Y.	1,087,752	$190,494	316,831	.....	$72,248	$508,179	1,022,345	$20,417	$601,537	.....	$400,391	65,407	.....
13	Milwaukee, Wis.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Washington, D. C.	1,035,838	60,430	.....	975,408	.....	.....	1,040,883	203,993	.....	1,890	835,000	.....	$5,045
15	Newark, N. J.	4,717,217	654,625	.....	3,135,422	.....	927,170	4,515,534	1,848,977	.....	326,276	2,340,281	201,683	.....
16	Cincinnati, Ohio	6,130,359	671,910	1,747,837	3,321,421	20,990	368,201	5,650,675	3,400,796	.....	683,350	1,566,529	479,684	.....
17	New Orleans, La.	1,132,445	34,426	.....	935,812	67,664	94,543	2,201,799	1,590,635	.....	611,089	75	.....	1,069,354
18	Minneapolis, Minn.	1,277,684	141,660	672,584	.....	.....	463,440	1,175,466	5	897,853	.....	277,608	102,218	.....
19	Kansas City, Mo.	919,804	70,222	624,991	.....	202,725	21,866	391,717	5,910	.....	19,800	366,007	528,087	.....
20	Seattle, Wash.	1,008,358	.....	732,984	275,014	.....	360	1,141,518	233,198	.....	907,960	360	.....	133,160
21	Indianapolis, Ind.	226,754	22,571	204,183	.....	.....	.....	106,572	14,838	1,734	90,000	.....	120,182	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.													
22	Jersey City, N. J.	$795,515	$378,665	$4,520	$188,815	.....	$223,515	$1,215,114	.....	.....	$25,000	$1,190,114	.....	$419,599
23	Rochester, N. Y.	733,230	64,964	.....	533,566	.....	134,700	768,721	$186,521	.....	411,200	171,000	.....	35,491
24	Portland, Oreg.	3,430,327	111,757	2,370,821	415,192	$358,707	173,850	3,607,047	.....	.....	3,038,158	568,889	.....	176,720
25	Denver, Colo.	239,771	37,292	155,400	.....	.....	47,079	268,068	66,131	.....	176,850	25,087	.....	28,297
26	Providence, R. I.	1,725,762	368,633	.....	343,410	.....	1,013,719	1,460,152	.....	.....	.....	1,460,152	$265,610	.....
27	Louisville, Ky.	1,429,718	60,311	625,569	506,675	.....	237,163	1,693,772	569,019	.....	673,362	451,391	.....	264,054
28	Toledo, Ohio	2,860,580	171,009	1,235,287	914,929	.....	539,355	2,867,619	752,571	.....	919,385	1,195,663	.....	7,039
29	St. Paul, Minn.	2,832,701	163,719	221,945	.....	1,934,630	512,407	2,750,811	108,005	$67,723	1,682,010	893,073	81,890	.....
30	Columbus, Ohio	4,487,197	378,292	1,183	2,268,648	33,781	1,805,293	4,087,935	1,061,665	.....	791,852	2,234,418	399,262	.....
31	Oakland, Calif.	412,133	.....	114,105	298,028	.....	.....	389,844	41,609	.....	348,235	.....	22,289	.....
32	Atlanta, Ga.	258,357	.....	.....	228,357	.....	30,000	216,500	.....	.....	116,500	100,000	41,857	.....
33	Akron, Ohio	1,700,557	49,223	5,505	1,194,209	.....	451,620	1,701,950	367,933	.....	573,541	760,476	.....	1,393
34	Omaha, Nebr.	1,884,147	55,061	1,078,128	275,226	341,272	134,460	2,115,781	1,033,544	.....	801,956	280,281	.....	231,634
35	Worcester, Mass.	1,314,675	252,084	.....	.....	71,000	991,591	1,173,734	.....	256,516	71,000	846,218	140,941	.....
36	Birmingham, Ala.	376,537	24,036	.....	347,301	.....	5,200	370,200	.....	.....	82,200	288,000	6,337	.....
37	Richmond, Va.	1,315,000	191,757	.....	1,065,403	8,041	49,799	990,553	719,885	.....	60,000	210,668	324,447	.....
38	Syracuse, N. Y.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	New Haven, Conn.	176,675	2,401	.....	173,929	.....	345	172,611	.....	.....	108,000	64,611	4,064	.....
40	San Antonio, Tex.	576,266	17,365	553,964	4,910	.....	27	441,465	318,983	.....	83,500	38,982	134,801	.....
41	Dayton, Ohio	1,220,073	37,669	1,012,235	111,736	6,915	51,518	1,256,964	463,188	.....	578,825	214,951	.....	36,891
42	Memphis, Tenn.	611,780	16,628	537,807	40,601	730	16,014	587,002	370,094	.....	167,894	49,014	24,778	.....
43	Bridgeport, Conn.	105,352	27,969	.....	17,000	.....	60,383	92,627	.....	.....	.....	92,627	12,725	.....
44	Scranton, Pa.	318,941	19,288	153,653	115,000	.....	31,000	262,103	141,103	.....	111,000	10,000	56,838	.....
45	Grand Rapids, Mich.	498,825	24,973	134,736	216,472	48,676	73,968	411,984	149,440	.....	127,276	135,268	86,841	.....
46	Paterson, N. J.	109,663	69,056	.....	25,263	.....	15,344	105,261	.....	.....	.....	105,261	4,402	.....
47	Hartford, Conn.	955,965	79,803	141,755	.....	.....	734,407	1,142,324	.....	736,934	5,000	400,390	.....	186,359
48	Dallas, Tex.	1,104,573	63,054	520,401	73,959	.....	447,159	617,702	316,764	.....	195,529	105,409	486,871	.....
49	Youngstown, Ohio	1,085,071	16,593	534,497	477,087	2,944	53,950	1,053,990	353,980	.....	643,939	56,071	31,081	.....
50	Springfield, Mass.	115,527	35,414	.....	59,407	.....	20,706	109,844	.....	.....	.....	109,844	5,683	.....
51	Houston, Tex.	1,168,057	81,899	.....	442,158	.....	644,000	1,319,750	.....	.....	383,250	936,500	.....	151,693
52	Des Moines, Iowa	9,813	.....	9,813	.....	.....	.....	9,561	9,561	.....	.....	.....	252	.....
53	Fall River, Mass.	130,968	113,661	.....	.....	.....	17,307	125,997	.....	70,690	.....	55,307	4,971	.....
54	New Bedford, Mass.	243,768	76,777	.....	.....	.....	166,991	331,915	.....	51,072	.....	280,843	.....	88,147
55	Nashville, Tenn.	484,420	30,759	12,020	390,593	.....	51,048	909,661	128,050	.....	720,000	61,611	.....	425,241
56	Trenton, N. J.	599,230	76,251	.....	.....	.....	522,979	533,085	.....	56,226	.....	476,859	66,145	.....
57	Salt Lake City, Utah	432,958	.....	.....	78,944	354,014	.....	500,009	.....	.....	500,009	.....	.....	67,051
58	Camden, N. J.	388,146	84,777	.....	156,000	.....	147,369	269,519	.....	.....	97,500	172,019	118,627	.....
59	Norfolk, Va.	214,516	99,647	.....	112,722	.....	2,147	368,060	44	.....	.....	368,016	.....	153,544
60	Albany, N. Y.	160,962	46,083	.....	33,887	.....	80,992	33,824	511	.....	.....	33,313	127,138	.....
61	Lowell, Mass.	136,253	59,868	.....	30,500	.....	45,885	178,410	.....	.....	.....	178,410	.....	42,157
62	Cambridge, Mass.	1,142,791	157,384	.....	.....	.....	985,407	1,255,740	.....	972,829	.....	282,911	.....	112,949
63	Reading, Pa.	240,219	19,629	1,280	192,310	.....	27,000	344,584	20,106	.....	195,500	128,978	.....	104,365
64	Wilmington, Del.	87,036	.....	.....	87,036	.....	.....	86,550	.....	.....	86,550	.....	486	.....
65	Spokane, Wash.	545,816	6,063	261,121	78,650	.....	199,982	677,480	115,302	.....	423,000	139,178	.....	131,664
66	Fort Worth, Tex.	635,786	29,102	434,757	71,608	1,597	98,722	579,115	293,720	.....	4,000	281,395	56,671	.....

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TABLE 22.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 88.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debt.	For other objects.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.													
67	Kansas City, Kans...	$970,810	$4,640	$438,134	$374,392	$40,222	$113,422	$943,944	$333,957	.....	$573,005	$36,982	$26,866	.....
68	Lynn, Mass.....	887,598	62,732	.....	.....	.....	824,866	906,737	.....	$175,120	.....	731,617	.....	$19,139
69	Yonkers, N. Y.....	7,208	3,208	.....	.....	.....	4,000	21,500	.....	11,500	.....	10,000	.....	14,292
70	Duluth, Minn.....	312,686	5,658	270,066	.....	.....	36,962	333,704	79,942	.....	251,800	1,962	.....	21,018
71	Tacoma, Wash.....	953,508	41,379	78,971	447,872	.....	385,286	908,640	194,346	.....	268,510	445,784	44,868	.....
72	Lawrence, Mass.....	101,683	22,884	.....	41,129	.....	37,670	13,000	.....	.....	.....	13,000	88,683	.....
73	Elizabeth, N. J.....	752,254	72,307	.....	298,218	.....	381,729	680,517	.....	.....	16,900	663,617	71,737	.....
74	Utica, N. Y.....	32,351	5,874	18,660	.....	.....	7,817	16,284	3,179	12,754	.....	351	16,067	.....
75	Somerville, Mass.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
76	Erie, Pa.....	89,260	10,622	.....	78,146	.....	492	128,432	.....	.....	.....	128,432	.....	39,172
77	Waterbury, Conn....	25,955	5,963	.....	13,992	.....	6,000	20,955	.....	.....	.....	20,955	5,000	.....
78	Oklahoma City, Okla.	2,166,766	76,762	767,211	.....	260	1,322,533	2,183,513	242,283	.....	145,552	1,795,678	.....	16,747
79	Schenectady, N. Y...	106,762	17,571	.....	.....	.....	89,191	115,254	2	84,404	.....	30,848	.....	8,492
80	Flint, Mich.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
81	Fort Wayne, Ind.....	29,025	.....	21,470	7,528	.....	27	41,595	21,718	.....	19,850	27	.....	12,570
82	Evansville, Ind.....	23,279	42	.....	23,237	.....	.....	29,020	10	.....	29,010	.....	.....	5,741
83	Savannah, Ga.....	53,338	1,979	.....	51,359	.....	.....	61,838	268	.....	61,570	.....	.....	8,500
84	St. Joseph, Mo.....	234,738	3,910	230,828	.....	.....	.....	148,796	75,640	33,156	40,000	.....	115,942	.....
85	Jacksonville, Fla.....	174,200	4,625	57,108	92,467	.....	20,000	272,640	40,000	.....	27,640	205,000	.....	98,440
86	Manchester, N. H....	32,414	10,914	.....	9,500	.....	12,000	.....	.....	.....	.....	.....	32,414	.....
87	Canton, Ohio.....	803,717	18,037	140	768,358	.....	17,182	783,579	225,231	.....	421,600	136,748	20,138	.....
88	Peoria, Ill.....	21,810	20	21,760	.....	.....	30	35,293	.....	534	19,729	15,030	.....	13,483
89	Harrisburg, Pa.....	136,931	5,019	.....	127,312	.....	4,600	159,400	.....	.....	94,400	65,000	.....	22,469
90	Knoxville, Tenn.....	150,097	286	.....	149,811	.....	.....	138,707	61,924	.....	76,783	.....	11,390	.....
91	Bayonne, N. J.....	228,005	28,712	.....	186,393	.....	12,900	271,900	.....	.....	271,900	.....	.....	43,895
92	Wilkes-Barre, Pa.....	100,147	3,408	96,739	.....	.....	.....	107,942	19,533	.....	73,200	15,209	.....	7,795
93	Troy, N. Y.....	17,487	2,971	.....	11,766	.....	2,750	.....	.....	.....	.....	.....	17,487	.....
94	Allentown, Pa.....	160,537	9,104	143,370	3,063	.....	5,000	243,610	75,460	.....	60,500	107,650	.....	83,073
95	El Paso, Tex.....	214,746	22,134	.....	192,030	.....	582	289,624	172,042	.....	.....	108,582	.....	65,878
96	San Diego, Calif.....	953,257	.....	953,257	.....	.....	.....	874,533	502,168	.....	345,700	26,665	78,724	.....
97	Wichita, Kans.....	406,898	2,122	404,603	.....	.....	173	490,594	56,449	71,915	362,057	173	.....	83,696
98	South Bend, Ind.....	19,602	2,021	17,581	.....	.....	.....	35,613	613	.....	35,000	.....	.....	16,011
99	Sioux City, Iowa.....	695,912	1,720	66,752	.....	606,400	21,040	712,457	42	21,040	683,000	8,375	.....	16,545
100	Hoboken, N. J.....	68,245	41,603	.....	.....	.....	26,642	130,159	.....	73,567	27,266	29,326	.....	61,914
101	Portland, Me.....	94,868	35,962	.....	58,794	.....	112	63,148	31	.....	35,995	27,122	31,720	.....
102	Charleston, S. C.....	24,365	1,716	.....	22,626	.....	23	23,590	13,592	.....	4,975	5,023	775	.....
103	East St. Louis, Ill....	38,849	.....	168	38,681	.....	.....	4,089	4,089	.....	.....	.....	34,760	.....
104	Terre Haute, Ind.....	101,118	939	38,597	55,562	.....	6,020	109,000	22,980	.....	80,000	6,020	.....	7,882
105	Brockton, Mass.....	56,823	20,669	.....	.....	.....	36,154	55,925	.....	19,838	.....	36,087	898	.....
106	Sacramento, Calif....	365,709	.....	66,063	299,646	.....	.....	387,831	219,275	.....	168,415	141	.....	22,122
107	Binghamton, N. Y...	27,655	130	.....	.....	.....	27,525	992	.....	.....	.....	992	26,663	.....
108	Tulsa, Okla.....	589,408	11,000	502,616	.....	.....	75,792	441,084	151,311	19,962	116,110	153,701	148,324	.....
109	Johnstown, Pa.....	135,194	9,591	3,741	118,712	.....	3,150	84,823	21,673	.....	35,000	28,150	50,371	.....
110	Rockford, Ill.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
111	Little Rock, Ark.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
112	Passaic, N. J.....	300,166	21,873	.....	12,477	.....	265,816	379,638	.....	.....	.....	379,638	.....	79,472
113	Pawtucket, R. I.....	786,709	66,589	.....	109,296	.....	610,824	757,098	.....	.....	566,000	191,098	29,611	.....
114	Saginaw, Mich.....	313,318	3,333	.....	304,383	.....	5,602	308,893	52,780	.....	240,150	15,963	4,425	.....
115	Holyoke, Mass.....	26,335	6,575	.....	7,500	.....	12,260	14,510	.....	.....	.....	14,510	11,825	.....
116	Altoona, Pa.....	428,376	20,569	.....	215,513	.....	192,294	539,631	95,667	.....	325,896	118,068	.....	111,255
117	Mobile, Ala.....	120,802	.....	118,628	2,161	.....	13	120,648	72,410	.....	48,225	13	154	.....
118	Springfield, Ohio.....	448,337	11,218	190,756	210,104	.....	33,259	431,972	141,903	.....	238,386	51,683	16,365	.....
119	Springfield, Ill.....	45,588	.....	45,588	.....	.....	.....	40,773	773	.....	40,000	.....	4,815	.....
120	New Britain, Conn...	373,386	18,954	.....	49,000	.....	305,432	373,386	.....	.....	310,000	63,386	.....	.....
121	Covington, Ky.....	149,256	.....	.....	149,256	.....	.....	140,795	125,719	.....	11,500	3,576	8,461	.....
122	Chattanooga, Tenn...	87,047	9,402	306	30,500	.....	46,839	85,445	226	.....	.....	85,219	1,602	.....
123	Davenport, Iowa.....	90,363	2,250	53,768	34,345	.....	.....	62,463	39,463	.....	23,000	.....	27,900	.....
124	Lansing, Mich.....	100,726	.....	95,637	.....	.....	5,089	76,189	.....	.....	71,100	5,089	24,537	.....
125	Berkeley, Calif.....	152,302	.....	42,343	108,247	1,712	.....	143,392	81,164	.....	62,228	.....	8,910	.....
126	Chester, Pa.....	156,067	13,886	.....	142,181	.....	.....	101,190	69,004	.....	.....	32,186	54,877	.....
127	Racine, Wis.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
128	Lincoln, Nebr.....	59,050	.....	59,050	.....	.....	.....	63,421	.....	2,321	61,100	.....	.....	4,371
129	Lancaster, Pa.....	13,474	1,874	.....	11,600	.....	.....	13,474	.....	.....	.....	13,474	.....	.....
130	Haverhill, Mass.....	310,517	32,567	.....	.....	.....	277,950	308,376	.....	111,215	.....	197,161	2,141	.....
131	Augusta, Ga.....	132,290	1,575	.....	130,000	.....	715	131,224	19	.....	.....	131,205	1,066	.....
132	Macon, Ga.....	21,625	7,670	.....	11,292	.....	2,663	19,663	.....	.....	3,500	16,163	1,962	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.													
133	Atlantic City, N. J...	$275,637	$160,365	.....	$100,979	.....	$14,293	$313,493	$1,200	.....	$45,000	$267,293	.....	$37,856
134	Tampa, Fla.....	286,600	21,012	$122,992	.....	$2,100	140,496	209,324	12,711	.....	6,117	190,496	$77,276	.....
135	Gary, Ind.....	22,173	1,665	20,433	.....	.....	75	28,875	.....	$3,800	.....	25,075	.....	6,702
136	Topeka, Kans.....	300,538	8,355	270,798	9,300	846	11,239	240,138	47,576	.....	172,938	19,624	60,400	.....
137	Malden, Mass.....	41,717	22,459	.....	17,725	.....	1,533	47,686	.....	.....	.....	47,686	.....	5,969
138	Huntington, W. Va..	163,419	1,558	72,999	88,862	.....	.....	180,845	103,645	.....	37,200	40,000	.....	17,426
139	East Orange, N. J....	237,175	34,490	.....	30,219	.....	172,466	167,900	6,000	.....	.....	161,900	69,275	.....
140	Niagara Falls, N. Y..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
141	Kalamazoo, Mich....	117,243	3,213	75,908	32,522	.....	5,600	98,065	17,815	.....	80,250	.....	19,178	.....
142	Bay City, Mich.....	165,952	5,716	.....	140,104	.....	20,132	77,326	11,358	.....	65,000	968	88,626	.....
143	York, Pa.....	146,392	13,412	111,980	.....	.....	21,000	299,481	59,481	.....	219,000	21,000	.....	153,089
144	Roanoke, Va.....	56,916	8,850	.....	38,410	.....	9,656	134,156	.....	.....	98,500	35,656	.....	77,240
145	Jackson, Mich.....	81,653	135	.....	66,518	.....	15,000	98,390	51,969	.....	45,560	861	.....	16,737

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TABLE 22.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 88.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debt.	For other objects.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.													
146	McKeesport, Pa.	$82,668	$9,455	.....	$59,213	.....	$14,000	$74,751	.....	.....	$50,000	$24,751	$7,917	.....
147	Quincy, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
148	Newton, Mass.	262,953	80,203	.....	.....	.....	182,750	262,721	.....	$92,114	.....	170,607	232	.....
149	Charlotte, N. C.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
150	Elmira, N. Y.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
151	Cedar Rapids, Iowa.	72,260	5,118	.....	47,142	.....	20,000	54,712	.....	.....	24,000	30,712	17,548	.....
152	Pasadena, Calif.	244,144	.....	$120,349	110,234	$2,080	11,481	257,114	$109,856	.....	135,777	11,481	.....	$12,970
153	New Castle, Pa.	90,057	.....	46,026	44,031	.....	.....	96,479	35,479	.....	61,000	.....	.....	6,422
154	Fresno, Calif.	100,697	.....	35,912	64,785	.....	.....	98,240	61,540	.....	36,700	.....	2,457	.....
155	Galveston, Tex.	608,762	6,204	230,730	222,034	.....	149,794	482,794	.....	.....	313,500	169,294	125,968	.....
156	Pueblo, Colo.	97,379	.....	30,847	43,107	2,425	21,000	105,347	147	.....	84,200	21,000	.....	7,968
157	Montgomery, Ala.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
158	Woonsocket, R. I.	203,864	56,823	.....	141,294	.....	5,747	166,669	.....	.....	.....	166,669	37,195	.....
159	Salem, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
160	Decatur, Ill.	60,824	8,096	.....	34,700	.....	18,028	34,079	.....	.....	17,000	17,079	26,745	.....
161	Highland Park, Mich.	328,549	19,019	221,180	.....	1,071	87,279	259,624	112,830	45	.....	146,749	68,925	.....
162	Wheeling, W. Va.	6,276	6,276	.....	.....	.....	.....	13,736	.....	13,736	.....	.....	.....	7,460
163	Chelsea, Mass.	75,820	32,959	.....	42,861	.....	.....	75,820	.....	.....	.....	75,820	.....	.....
164	Shreveport, La.	77,789	1,620	76,169	.....	.....	.....	128,231	102,731	.....	25,500	.....	.....	50,442
165	Butte, Mont.	65,831	.....	65,831	.....	.....	.....	63,400	44,150	.....	19,250	.....	2,431	.....
166	Mount Vernon, N. Y.	664,850	5,206	232,048	205,303	221,870	423	548,770	160,347	.....	378,000	10,423	116,080	.....
167	Winston-Salem, N. C.	26,447	3,741	.....	22,506	.....	200	40,593	.....	.....	.....	40,593	.....	14,146
168	Lexington, Ky.	278,887	12,990	.....	254,117	.....	11,780	390,047	65,749	.....	150,000	174,298	.....	111,160
169	Fitchburg, Mass.	332,948	14,248	.....	20,500	.....	298,200	247,172	.....	.....	.....	247,172	85,776	.....
170	Perth Amboy, N. J.	433,439	14,734	.....	256,700	.....	162,005	450,555	.....	.....	93,100	357,455	.....	17,116
171	Portsmouth, Va.	10,633	208	.....	10,425	.....	.....	.....	.....	.....	.....	.....	10,633	.....
172	Pittsfield, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
173	Lima, Ohio	400,814	15,618	119,377	183,888	763	81,168	412,477	127,029	.....	130,170	155,278	.....	11,663
174	Superior, Wis.	33,224	577	20,279	12,046	.....	322	92,678	48,219	.....	42,500	1,959	.....	59,454
175	West Hoboken, N. J.	25,100	7,634	.....	7,852	.....	9,614	110,900	.....	.....	.....	110,900	.....	85,800
176	Springfield, Mo.	32,720	185	14,124	18,411	.....	.....	37,863	6,863	.....	31,000	.....	.....	5,143
177	Everett, Mass.	26,240	19,382	.....	6,858	.....	.....	30,000	.....	.....	.....	30,000	.....	3,760
178	Dubuque, Iowa.	10,505	.....	10,505	.....	.....	.....	40,833	833	5,000	35,000	.....	.....	30,328
179	Hamilton, Ohio.	311,959	6,126	89,852	122,134	5,672	88,175	361,749	122,458	.....	163,550	75,741	.....	49,790
180	Stockton, Calif.	113,203	.....	57,679	55,223	301	.....	112,085	69,837	.....	42,248	.....	1,118	.....
181	San Jose, Calif.	55,435	.....	27,330	21,707	6,398	.....	56,345	12,550	.....	43,795	.....	.....	910
182	Kenosha, Wis.	63,500	.....	.....	63,500	.....	.....	63,500	.....	.....	63,500	.....	.....	.....
183	Charleston, W. Va.	210,254	20,900	185,802	1,989	2	1,561	262,347	79,559	.....	76,528	106,260	.....	52,093
184	Jamestown, N. Y.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
185	Joliet, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
186	Waco, Tex.	410,581	29,546	155,726	.....	.....	225,309	228,389	151,080	.....	2,000	75,309	182,192	.....
187	Taunton, Mass.	154,319	44,875	.....	.....	.....	109,444	165,714	11	52,317	.....	113,386	.....	11,395
188	Madison, Wis.	355,804	6,862	.....	198,171	125	150,646	347,470	70,789	.....	114,500	162,181	8,334	.....
189	Columbia S. C.	65,718	2,269	57,009	6,440	.....	.....	26,750	17,750	.....	9,000	.....	38,968	.....
190	Brookline, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
191	Lorain, Ohio.	360,150	3,416	.....	341,682	.....	15,052	350,127	126,309	.....	180,925	42,893	10,023	.....
192	Auburn, N. Y.	9,952	3,706	.....	.....	.....	6,246	14,349	.....	14,349	.....	.....	.....	4,397
193	Quincy, Ill.	11,410	.....	11,410	.....	.....	.....	88,057	310	7,747	80,000	.....	.....	76,647
194	Williamsport, Pa.	57,896	2,139	32,544	23,213	.....	.....	44,297	21,497	.....	22,800	.....	13,599	.....
195	Aurora, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
196	Council Bluffs, Iowa.	36,853	.....	21,853	.....	15,000	.....	47,561	2,048	5,013	40,500	.....	.....	10,708
197	New Rochelle, N. Y.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
198	Waterloo, Iowa.	88,386	1,757	86,627	.....	.....	2	81,061	21,913	.....	44,400	14,748	7,325	.....
199	Battle Creek, Mich.	72,851	.....	.....	72,851	.....	.....	72,851	29,949	.....	42,000	902	.....	.....
200	Austin, Tex.	237,244	866	157,926	1,181	77,271	.....	237,244	137,602	.....	98,461	1,181	.....	.....
201	Poughkeepsie, N. Y.	3,432	3,182	.....	250	.....	.....	4,711	.....	.....	.....	4,711	.....	1,279
202	Stamford, Conn.	58,380	19,470	.....	38,910	.....	.....	58,380	.....	.....	.....	58,380	.....	.....
203	East Chicago, Ind.	18,672	632	16,418	.....	.....	1,622	16,917	.....	.....	5,795	11,122	1,755	.....
204	Amsterdam, N. Y.	18,052	3,542	.....	14,500	.....	10	18,010	.....	.....	.....	18,010	42	.....
205	Oshkosh, Wis.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
206	Danville, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
207	Easton, Pa.	38,798	1,708	.....	37,000	.....	90	62,490	.....	.....	32,200	30,290	.....	23,692
208	Orange, N. J.	935,981	17,163	.....	63,499	.....	855,319	899,499	.....	.....	10,000	889,499	36,482	.....
209	Wilmington, N. C.	47,036	785	17,755	3,500	.....	24,996	37,145	8,649	.....	23,000	5,496	9,891	.....
210	Ogden, Utah.	4,547	330	4,084	133	.....	.....	.....	.....	.....	.....	.....	4,547	.....
211	Norristown, Pa.	66,413	2,912	48,200	15,301	.....	.....	54,849	18,849	.....	36,000	.....	11,564	.....
212	Watertown, N. Y.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
213	Waltham, Mass.	75,133	17,156	.....	.....	.....	57,977	76,058	.....	31,724	.....	44,334	.....	925
214	La Crosse, Wis.	76,300	14,093	.....	52,082	.....	10,125	76,300	.....	.....	5,000	71,300	.....	.....
215	Green Bay, Wis.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
216	Muskogee, Okla.	710,801	36,639	275,941	1,189	278	396,754	767,903	168,924	.....	278	598,701	.....	57,102
217	Lynchburg, Va.	79,201	26,394	.....	51,742	.....	1,065	79,201	.....	.....	.....	79,201	.....	.....
218	Joplin, Mo.	53,670	850	52,820	.....	.....	.....	22,186	.....	22,186	.....	.....	31,484	.....
219	Newport, R. I.	54,167	17,412	.....	.....	.....	36,755	85,367	.....	85,367	.....	.....	.....	31,200
220	Colorado Springs, Colo.	125,021	.....	32,602	48,069	44,350	.....	97,800	.....	.....	97,800	.....	27,221	.....
221	Zanesville, Ohio.	240,495	15,634	174,941	27,930	.....	21,990	316,557	64,635	.....	93,822	158,100	.....	76,062
222	Newport, Ky.	63,415	60	.....	63,355	.....	.....	90,318	47,718	.....	42,600	.....	.....	26,903
223	Everett, Wash.	112,622	2,529	66,468	43,625	.....	.....	81,131	22,026	.....	10,000	49,105	31,491	.....
224	Newark, Ohio.	162,368	4,385	71,601	71,319	.....	15,063	182,720	58,661	.....	99,896	24,163	.....	20,352
225	Bellingham, Wash.	49,407	912	46,995	1,500	.....	.....	48,133	11,921	.....	17,712	18,500	1,274	.....
226	Jackson, Miss.	68,982	.....	60,309	8,673	.....	.....	69,707	58,207	.....	11,500	.....	.....	725
227	Boise, Idaho.	76,132	.....	69,476	6,656	.....	.....	76,503	.....	.....	76,503	.....	.....	371

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TABLE 23.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 89.]

City number.	CITY.	REVENUE RECEIPTS FROM— All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.	Excess of transfer receipts over transfer payments.	GOVERNMENTAL-COST PAYMENTS FOR— All objects.	Pensions.	Schools.	Libraries.	All other objects.
	Grand total	$16,058,224	$1,155,254	$101,161	$2,317,856	$3,631,511	$8,491,122	$361,320	$5,930,766	$14,912,457	$11,947,170	$570,512	$163,803	$2,230,972
	Group I	12,157,398	251,123	33,487	1,720,626	2,652,802	7,240,611	258,749	4,389,512	10,974,652	8,535,408	324,665	88,818	2,025,761
	Group II	1,492,786	403,375	6,919	226,224	468,286	359,902	28,080	795,662	1,856,413	1,642,003	142,266	3,773	68,371
	Group III	1,230,265	224,861	27,007	190,316	334,225	422,315	31,541	617,091	1,381,009	1,243,175	69,141	21,947	46,746
	Group IV	652,295	170,670	23,555	64,413	117,994	252,415	23,248	79,227	435,206	341,976	5,990	47,076	40,164
	Group V	525,480	105,225	10,193	116,277	58,204	215,879	19,702	49,271	265,177	184,608	28,450	2,189	49,930
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.													
1	New York, N. Y	$2,106,818	$251,123	$21,198	$3,088	$1,635,486	$144,637	$51,286	$6,376,534	$5,722,141	$5,718,060	.....	.....	$4,081
2	Chicago, Ill	3,851,404	.....	.....	1,594,632	550,565	1,692,272	13,935	[1]1,686,444	2,192,597	1,902,905	$174,802	$12,421	102,469
3	Philadelphia, Pa	5,013,950	.....	.....	35,046	222,735	4,750,432	5,737	[1]327,705	2,113,429	289,805	5,888	358	1,817,378
4	Detroit, Mich	61,824	.....	.....	.....	33,478	7,243	21,103	17,589	43,247	43,247	.....	.....	.....
5	Cleveland, Ohio	98,430	.....	2,321	4,878	59,614	31,026	591	225,934	326,551	325,119	.....	.....	1,432
6	St. Louis, Mo	260,043	.....	9,024	25,164	25,144	198,779	1,932	[1]97,428	107,909	58,358	.....	.....	49,551
7	Boston, Mass	634,012	.....	.....	56,551	52,991	360,315	164,155	[1]204,808	293,372	81,584	143,968	23,687	44,133
8	Baltimore, Md	69,968	.....	.....	.....	21,306	48,662	.....	20,652	89,563	37,856	7	50,000	1,700
9	Pittsburgh, Pa	58,828	.....	.....	150	51,483	7,195	.....	13,200	36,998	30,581	.....	2,352	4,065
10	Los Angeles, Calif	2,121	.....	944	1,117	.....	50	10	51,988	48,845	47,893	.....	.....	952
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.													
11	San Francisco, Calif	$163,668	$135,101	$2,149	.....	$21,758	$3,418	$1,242	$97,504	$251,712	$241,730	.....	.....	$9,982
12	Buffalo, N. Y	231,119	58,643	854	$291	151,899	14,935	4,497	89,348	259,834	252,029	$733	.....	7,072
13	Milwaukee, Wis	170,191	43,597	.....	19,900	68,606	29,700	8,388	28,195	126,182	123,191	.....	$1,199	1,792
14	Washington, D. C	124,966	.....	1,256	96,949	23,560	3,201	.....	164,425	273,514	180,173	90,527	64	2,750
15	Newark, N. J	98,305	20,967	744	16,223	42,460	12,837	5,074	65,517	117,379	114,307	.....	.....	3,072
16	Cincinnati, Ohio	238,236	.....	.....	71,198	38,615	127,142	1,281	202,739	333,812	282,654	36,697	513	14,038
17	New Orleans, La	131,309	.....	80	2,217	33,349	91,867	3,796	85,066	143,573	111,673	6,458	1,997	23,445
18	Minneapolis, Minn	123,492	40,467	.....	13,337	38,798	30,890	.....	60,594	181,567	177,765	82	.....	3,720
19	Kansas City, Mo	30,901	89	1,836	2,510	5,400	20,397	669	[1]13,859	21,637	14,981	5,305	.....	1,351
20	Seattle, Wash	40,345	19,122	.....	.....	21,139	84	.....	16,133	45,729	45,729	.....	.....	.....
21	Indianapolis, Ind	140,254	85,389	.....	3,599	22,702	25,431	3,133	.....	101,474	97,771	2,554	.....	1,149
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.													
22	Jersey City, N. J	$54,583	$10,127	$846	$17,917	$21,706	$3,472	$515	$106,488	$148,232	$147,475	.....	.....	$757
23	Rochester, N. Y	81,215	8,293	4,160	450	45,995	20,778	1,539	42,982	89,296	89,278	.....	.....	18
24	Portland, Oreg	70,468	28,045	.....	237	18,113	24,073	.....	3,377	15,513	15,210	.....	.....	303
25	Denver, Colo	140,656	32,914	868	1,654	6,130	99,090	.....	10,000	115,835	47,639	$55,000	.....	13,196
26	Providence, R. I	47,118	.....	.....	.....	.....	35,877	11,241	33,951	100,271	100,100	171	.....	.....
27	Louisville, Ky	6,010	.....	.....	419	4,563	1,028	.....	29,356	50,008	48,714	.....	.....	1,294
28	Toledo, Ohio	40,689	.....	389	9,666	19,278	10,758	598	84,290	95,141	86,996	.....	$7,326	819
29	St. Paul, Minn	59,639	22,979	.....	135	16,673	19,852	.....	42,171	90,083	86,739	.....	1,924	1,420
30	Columbus, Ohio	35,505	.....	198	1,601	21,266	11,660	780	44,469	56,969	51,308	.....	573	5,088
31	Oakland, Calif	10,712	.....	.....	.....	10,712	.....	.....	24,052	34,991	34,991	.....	.....	.....
32	Atlanta, Ga	6,246	.....	.....	4,066	.....	2,180	.....	[1]2,180	4,049	.....	4,049	.....	.....
33	Akron, Ohio	12,756	.....	.....	1,365	2,475	8,916	.....	18,715	26,655	26,334	100	.....	221
34	Omaha, Nebr	39,788	.....	17,330	.....	12,275	7,742	2,441	15,958	39,666	39,428	.....	238	.....
35	Worcester, Mass	138,427	.....	.....	109,036	.....	29,391	.....	[1]27,008	672	.....	585	.....	87
36	Birmingham, Ala	9,988	4,212	.....	3,737	1,549	490	.....	2,000	4,289	3,101	.....	923	265
37	Richmond, Va	22,513	.....	.....	400	7,097	11,638	3,378	[1]413	6,628	6,604	.....	.....	24
38	Syracuse, N. Y	36,636	11,325	1,429	3,383	15,243	3,293	1,960	16,391	66,713	66,451	.....	.....	262
39	New Haven, Conn	67,642	18,370	106	117	23,316	25,570	163	20,070	44,053	43,841	.....	.....	212
40	San Antonio, Tex	700	.....	.....	.....	.....	700	.....	.....	700	.....	.....	700	.....
41	Dayton, Ohio	50,443	31,620	371	421	8,466	6,684	2,881	4,169	50,898	45,991	.....	.....	4,907
42	Memphis, Tenn	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
43	Bridgeport, Conn	17,436	.....	.....	.....	16,144	1,292	.....	14,605	34,376	34,026	50	.....	300
44	Scranton, Pa	20,916	.....	.....	4,000	6,723	10,193	.....	10,250	18,643	12,859	.....	16	5,768
45	Grand Rapids, Mich	465	.....	.....	.....	.....	465	.....	.....	146	.....	.....	146	.....
46	Paterson, N. J	11,070	4,698	.....	4,895	.....	1,477	.....	14,276	33,765	33,686	.....	.....	79
47	Hartford, Conn	15,848	.....	103	1,021	2,489	11,541	694	22,107	33,154	27,069	.....	.....	6,085
48	Dallas, Tex	3,009	.....	.....	695	.....	676	1,638	3,691	1,462	1,462	.....	.....	.....
49	Youngstown, Ohio	27,041	.....	.....	345	12,239	14,457	.....	19,997	30,071	26,232	3,254	.....	585
50	Springfield, Mass	6,312	.....	.....	1,453	.....	4,859	.....	.....	1,302	.....	.....	.....	1,302
51	Houston, Tex	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
52	Des Moines, Iowa	40,320	36,459	13	195	3,192	461	.....	15,413	21,739	21,739	.....	.....	.....
53	Fall River, Mass	2,405	.....	.....	.....	.....	2,405	.....	.....	2,587	.....	2,587	.....	.....
54	New Bedford, Mass	15,213	.....	.....	.....	.....	15,213	.....	[1]9,096	4,996	.....	1,923	3,073	.....
55	Nashville, Tenn	3,516	.....	.....	.....	3,331	185	.....	13,250	12,330	12,070	260	.....	.....
56	Trenton, N. J	24,938	4,748	.....	7,517	4,903	6,402	1,368	1,157	23,726	23,537	.....	.....	189
57	Salt Lake City, Utah	13,081	.....	.....	.....	11,526	1,555	.....	.....	3,360	3,360	.....	.....	.....
58	Camden, N. J	14,290	4,025	.....	3,899	3,580	2,638	148	7,959	23,019	22,972	.....	.....	47
59	Norfolk, Va	14,648	.....	.....	9,020	3,342	2,248	38	2,418	5,442	4,334	.....	.....	1,108
60	Albany, N. Y	27,620	7,046	.....	684	12,551	7,179	160	11,484	34,544	34,543	.....	.....	1
61	Lowell, Mass	5,310	.....	.....	.....	.....	5,310	.....	.....	5,349	.....	8	3,441	1,900
62	Cambridge, Mass	2,820	.....	.....	822	.....	1,930	68	.....	5,221	.....	1,154	3,587	480
63	Reading, Pa	7,535	.....	.....	930	5,312	1,293	.....	5,000	6,350	6,340	.....	.....	10
64	Wilmington, Del	18,019	.....	90	26	8,628	7,344	1,931	7,692	22,833	22,814	.....	.....	19
65	Spokane, Wash	6,719	.....	1,104	210	5,405	.....	.....	8,053	15,932	15,932	.....	.....	.....
66	Fort Worth, Tex	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] Excess of transfer payments over transfer receipts.

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TABLE 23.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 89.]

City number.	CITY.	REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	GOVERNMENTAL-COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.													
67	Kansas City, Kans.	$9,546	$8,813	.....	.....	.....	$733	.....	.....	$9,462	$9,462	.....	.....	.....
68	Lynn, Mass.	1,278	.....	.....	.....	.....	1,278	.....	.....	763	.....	$182	$581	.....
69	Yonkers, N. Y.	32,130	.....	.....	$707	$9,778	21,645	.....	$10,901	18,340	14,615	.....	1,819	$1,906
70	Duluth, Minn.	58,678	33,049	$10	145	6,384	19,090	.....	.....	25,205	24,197	.....	.....	1,008
71	Tacoma, Wash.	9,695	.....	421	5,104	4,080	90	.....	4,041	18,327	11,415	4,281	.....	2,631
72	Lawrence, Mass.	414	.....	.....	.....	.....	414	.....	[1] 355	.....	.....	.....	.....	.....
73	Elizabeth, N. J.	13,356	4,417	11	176	2,754	3,853	$2,145	5,203	8,379	8,163	.....	.....	216
74	Utica, N. Y.	19,462	4,360	.....	5	8,744	5,870	483	2,293	16,541	14,337	45	1,927	232
75	Somerville, Mass.	2,218	.....	.....	1,103	.....	1,115	.....	.....	571	.....	104	467	.....
76	Erie, Pa.	4,192	.....	.....	.....	.....	4,192	.....	[1] 7,192	.....	.....	.....	.....	.....
77	Waterbury, Conn.	18,221	73	59	.....	.....	15,965	2,124	15,633	35,418	8,696	.....	26,718	4
78	Oklahoma City, Okla.	3,541	3,097	.....	180	.....	264	.....	.....	3,534	3,534	.....	.....	.....
79	Schenectady, N. Y.	6,481	.....	7	60	3,003	3,399	12	7,120	1,713	1,713	.....	.....	.....
80	Flint, Mich.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
81	Fort Wayne, Ind.	7,446	.....	.....	20	1,811	5,082	533	9,342	9,315	9,096	.....	.....	219
82	Evansville, Ind.	3,269	.....	89	.....	1,729	1,425	26	9,294	16,262	16,156	.....	.....	106
83	Savannah, Ga.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
84	St. Joseph, Mo.	2,887	.....	.....	552	1,031	1,264	40	1,509	3,960	3,955	.....	.....	5
85	Jacksonville, Fla.	21,678	.....	15,671	.....	1,148	2,961	1,898	3,000	9,235	9,235	.....	.....	.....
86	Manchester, N. H.	1,661	.....	.....	.....	.....	1,661	.....	[1] 1,573	.....	.....	.....	.....	.....
87	Canton, Ohio	25,235	12,786	.....	.....	5,521	6,928	.....	5,592	17,541	14,587	.....	.....	2,954
88	Peoria, Ill.	34,091	7,207	.....	10,008	8,246	8,630	.....	5,010	23,874	23,593	.....	.....	281
89	Harrisburg, Pa.	10,987	.....	.....	.....	7,901	3,086	.....	7,901	9,554	9,554	.....	.....	.....
90	Knoxville, Tenn.	3,201	1,667	.....	.....	.....	1,239	295	[1] 1,200	1,246	1,246	.....	.....	.....
91	Bayonne, N. J.	7,172	1,652	.....	576	3,261	1,473	210	.....	6,072	6,071	.....	.....	1
92	Wilkes-Barre, Pa.	4,770	.....	.....	.....	3,377	1,393	.....	3,069	1,991	1,951	.....	.....	40
93	Troy, N. Y.	4,405	1,165	3	10	2,552	188	487	7,946	14,792	14,792	.....	.....	.....
94	Allentown, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
95	El Paso, Tex.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
96	San Diego, Calif.	19,479	8,858	334	8,444	1,152	691	.....	1,152	9,846	7,933	.....	.....	1,913
97	Wichita, Kans.	8,055	7,404	.....	.....	.....	651	.....	.....	3,694	3,694	.....	.....	.....
98	South Bend, Ind.	13,492	7,032	.....	354	1,551	4,555	.....	.....	7,993	7,527	.....	.....	466
99	Sioux City, Iowa	5,089	3,080	.....	120	1,216	673	.....	.....	7,164	7,164	.....	.....	.....
100	Hoboken, N. J.	8,923	3,972	.....	10	3,245	1,675	21	4,753	14,718	14,392	.....	.....	326
101	Portland, Me.	20,795	.....	.....	6,978	.....	12,611	1,206	[1] 11,260	1,013	.....	233	.....	780
102	Charleston, S. C.	51,698	3,089	.....	18,079	792	29,738	.....	[1] 8,569	15,611	3,980	12	.....	11,619
103	East St. Louis, Ill.	5,042	.....	.....	3,616	1,176	250	.....	4,546	7,059	7,020	.....	.....	39
104	Terre Haute, Ind.	41,493	14,655	.....	132	17,056	7,469	2,181	7,890	12,751	12,185	.....	.....	566
105	Brockton, Mass.	3,035	.....	.....	.....	.....	3,035	.....	[1] 2,438	.....	.....	.....	.....	.....
106	Sacramento, Calif.	13,682	.....	.....	.....	3,322	10,360	.....	[1] 5,605	17,896	8,530	.....	.....	9,366
107	Binghamton, N. Y.	10,483	3,386	.....	273	3,527	3,036	261	10,000	7,337	7,293	.....	.....	44
108	Tulsa, Okla.	5,322	5,322	.....	.....	.....	.....	.....	.....	1,044	1,044	.....	.....	.....
109	Johnstown, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
110	Rockford, Ill.	16,953	12,619	1,500	210	1,260	1,364	.....	.....	3,592	3,592	.....	.....	.....
111	Little Rock, Ark.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
112	Passaic, N. J.	6,209	2,060	102	565	1,314	1,842	326	136	3,151	2,977	.....	.....	174
113	Pawtucket, R. I.	7,258	.....	3,106	979	.....	1,064	2,109	843	4,871	4,871	.....	.....	.....
114	Saginaw, Mich.	19,486	.....	.....	.....	.....	11,128	8,358	[1] 8,236	1,180	.....	1,047	.....	133
115	Holyoke, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
116	Altoona, Pa.	.....	.....	.....	.....	.....	.....	.....	5,760	5,725	5,725	.....	.....	.....
117	Mobile, Ala.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
118	Springfield, Ohio.	29,564	.....	2,184	111	4,029	22,843	397	[1] 9,951	15,187	14,990	.....	.....	197
119	Springfield, Ill.	4,359	.....	.....	290	1,239	2,830	.....	4,866	9,495	9,276	.....	.....	219
120	New Britain, Conn.	2,381	.....	.....	535	.....	1,710	136	2,207	2,076	2,076	.....	.....	.....
121	Covington, Ky.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
122	Chattanooga, Tenn.	857	.....	.....	.....	.....	857	.....	[1] 879	.....	.....	.....	.....	.....
123	Davenport, Iowa	20,023	13,657	.....	1,980	1,255	3,131	.....	264	6,372	4,987	.....	.....	1,385
124	Lansing, Mich.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
125	Berkeley, Calif.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
126	Chester, Pa.	2,916	.....	.....	.....	2,312	604	.....	2,082	1,381	1,349	.....	.....	32
127	Racine, Wis.	16,022	7,250	58	3,091	987	4,636	.....	718	1,386	1,385	.....	.....	1
128	Lincoln, Nebr.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
129	Lancaster, Pa.	4,141	.....	.....	.....	1,241	2,900	.....	1,750	6,759	3,618	.....	.....	3,141
130	Haverhill, Mass.	7,025	.....	.....	.....	.....	7,025	.....	[1] 6,524	246	.....	86	.....	160
131	Augusta, Ga.	1,812	.....	.....	.....	.....	1,812	.....	[1] 1,812	.....	.....	.....	.....	.....
132	Macon, Ga.	687	.....	.....	.....	.....	687	.....	.....	15,564	.....	.....	15,564	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.													
133	Atlantic City, N. J.	$14,859	$5,413	.....	$728	$1,811	$6,907	.....	$9,441	$14,853	$14,333	.....	.....	$520
134	Tampa, Fla.	3,628	2,953	.....	.....	675	.....	.....	.....	3,604	3,604	.....	.....	.....
135	Gary, Ind.	830	.....	.....	25	734	71	.....	2,223	712	712	.....	.....	.....
136	Topeka, Kans.	11,035	4,241	.....	2,000	2,306	2,488	.....	3,400	11,269	11,261	.....	.....	8
137	Malden, Mass.	22,484	.....	.....	6,962	.....	15,522	.....	[1] 14,348	143	.....	.....	.....	143
138	Huntington, W. Va.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
139	East Orange, N. J.	5,525	1,869	.....	25	1,599	2,032	.....	5,074	6,053	5,968	.....	.....	85
140	Niagara Falls, N. Y.	5,669	2,533	.....	318	1,203	1,055	$560	.....	3,472	3,460	.....	.....	12
141	Kalamazoo, Mich.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
142	Bay City, Mich.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
143	York, Pa.	3,907	.....	.....	.....	.....	3,907	.....	.....	1,034	.....	$45	.....	989
144	Roanoke, Va.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
145	Jackson, Mich.	22,682	.....	.....	1,000	.....	19,056	2,626	[1] 26,704	80	.....	.....	.....	80

[1] Excess of transfer payments over transfer receipts.

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TABLE 23.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 89.]

City number.	CITY.	REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	GOVERNMENTAL-COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.													
146	McKeesport, Pa.													
147	Quincy, Mass.	$16,628					$16,628			$15,769		$14,450	$559	$760
148	Newton, Mass.	3,338					3,338			1,539			969	570
149	Charlotte, N. C.													
150	Elmira, N. Y.	11,541	$2,420	$4,634	$296	$936	3,102	$153		13,306	$12,728	578		
151	Cedar Rapids, Iowa	11,228	7,020		517	866	2,109	716		2,792	2,786			6
152	Pasadena, Calif.	62					62		$2,755					
153	New Castle, Pa.													
154	Fresno, Calif.	1,600				1,600				1,983	1,860			123
155	Galveston, Tex.	978					978							
156	Pueblo, Colo.								1,478					
157	Montgomery, Ala.													
158	Woonsocket, R. I.	1,199		1,034	62		103		2,993	3,700	3,700			
159	Salem, Mass.	96,261			85,960		10,301		[1] 750	18,018		1,630		16,388
160	Decatur, Ill.	5,794	3,541		184	874	1,195		7,012	483	438	45		
161	Highland Park, Mich.	5,239	3,627	133		943	447	89	7,092	351				351
162	Wheeling, W. Va.	7,944	3,589			3,760	595		970	1,893	1,630			263
163	Chelsea, Mass.	1,112					1,112			683			139	544
164	Shreveport, La.	3,805			300	868	2,445	192	2,185	2,239	2,012			227
165	Butte, Mont.	6,255	5,253		115		887			1,916	1,916			
166	Mount Vernon, N. Y.	11,522		39	417	6,951	4,115		7,816	11,282	10,877			405
167	Winston-Salem, N. C.													
168	Lexington, Ky.	819					819		7,290	25				25
169	Fitchburg, Mass.	17,186					17,186		[1] 14,251	6,636				6,636
170	Perth Amboy, N. J.	1,904		189	78	578	19	1,040	1,200	1,842	1,842			
171	Portsmouth, Va.													
172	Pittsfield, Mass.													
173	Lima, Ohio	1,417	1,212				200	5		1,459	1,322			137
174	Superior, Wis.	6,320			1,826	1,201	3,293		9,570	4,634	4,634			
175	West Hoboken, N. J.	3,043	917			1,157	931	38	1,497	3,046	2,990			56
176	Springfield, Mo.	1,000			1,000									
177	Everett, Mass.													
178	Dubuque, Iowa	8,290	6,584		100	993	613			6,027	5,917		110	
179	Hamilton, Ohio	8,675	5,526			1,742	1,354	53	4,704	10,128	10,018			110
180	Stockton, Calif.	2,192				2,016	176		568	3,525	3,053		232	240
181	San Jose, Calif.	848				848			2,508	2,466	2,465			1
182	Kenosha, Wis.	7,309	3,421		1,596	696	1,596		488	2,682	2,524			158
183	Charleston, W. Va.													
184	Jamestown, N. Y.	3,136	1,884			934	318		2,000	1,352	1,142	210		
185	Joliet, Ill.	3,318			759	851	1,708		8,777	4,636	4,585			51
186	Waco, Tex.													
187	Taunton, Mass.	1,562					1,562		[1] 1,564					
188	Madison, Wis.	11,565	6,101		604	772	3,039	1,049	[1] 170	2,589	2,413	65	96	15
189	Columbia, S. C.	3,912	2,132				1,780		[1] 1,350	117	117			
190	Brookline, Mass.	6,914					1,696	5,218	[1] 1,011	5,308		543		4,765
191	Lorain, Ohio	769				417	352		1,976	1,901	1,854			47
192	Auburn, N. Y.	6,476	2,829		497	1,488	1,531	131	1,000	4,528	4,528			
193	Quincy, Ill.	646			25	482	139		10,400	4,885	4,885			
194	Williamsport, Pa.	2,599				2,161	438		2,161	1,484	1,484			
195	Aurora, Ill.	5,342	2,810			576	1,956		2,124	2,226	1,864			362
196	Council Bluffs, Iowa	8,724	3,657		10	494	4,540	23		6,612	4,494			2,118
197	New Rochelle, N. Y.	6,282			559	2,057	3,510	156	3,650	316	300			16
198	Waterloo, Iowa	2,176	1,358		66	561	191			2,048	2,048			
199	Battle Creek, Mich.													
200	Austin, Tex.	3,992					3,715	277		3,948		3,336		612
201	Poughkeepsie, N. Y.	5,959	3,003	487	92	673	1,515	189	[1] 61	2,534	2,475		54	5
202	Stamford, Conn.	8,401	3,914	11	1,221	943	1,304	1,008	[1] 296	1,678	1,678			
203	East Chicago, Ind.													
204	Amsterdam, N. Y.	4,436	2,877	8		553	998		1,116	216	234			12
205	Oshkosh, Wis.	13,123	3,629		25	555	8,642	272	[1] 4,416	6,019	5,135	20		864
206	Danville, Ill.													
207	Easton, Pa.	941					516	425						
208	Orange, N. J.	3,524	1,025		41	938	1,501	19	2,536	4,594	4,554			40
209	Wilmington, N. C.	971	241	306			147	277	500	15				15
210	Ogden, Utah													
211	Norristown, Pa.	1,478				1,243	235			55				55
212	Watertown, N. Y.	9,802	1,613		4,782	534	1,206	1,667		865	865			
213	Waltham, Mass.	1,816					1,816			726			30	696
214	La Crosse, Wis.	5,234	2,438	24	579	978	1,215		1,953	3,914	3,908			6
215	Green Bay, Wis.	5,687	3,009		344	423	1,911		931	878	840			38
216	Muskogee, Okla.	1,165	1,165							900	900			
217	Lynchburg, Va.													
218	Joplin, Mo.	11,904		1,504	802	865	7,722	1,011	[1] 102	6,161	2,262			3,899
219	Newport, R. I.	40,188		1,200	1,000	1,848	34,391	1,749	[1] 10,927	22,559	7,832	7,528		7,199
220	Colorado Springs, Colo.	2,943		24	1,337	691	424	467	1,760	2,076	1,964			112
221	Zanesville, Ohio	3,703	962	10		1,356	1,172	203	1,467	4,040	3,935			105
222	Newport, Ky.													
223	Everett, Wash.	907	76			831			306	1,794	1,794			
224	Newark, Ohio								2,300	1,938	1,938			
225	Bellingham, Wash.	1,757	383	590	25	623	47	89		2,591	2,530			61
226	Jackson, Miss.													
227	Boise, Idaho													

[1] Excess of transfer payments over transfer receipts.

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TABLE 24.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	Grand total	$6,422,094,006	$834,087,484	$50,474,317	$731,020,465	$52,592,702	$110,177,376	$5,291,933	$30,031,659	$74,853,784
	Group I	4,086,755,370	634,929,154	19,996,081	597,560,617	17,372,456	81,447,285	2,850,026	21,459,640	57,137,619
	Group II	738,803,673	52,476,560	6,528,518	40,404,648	5,543,394	8,400,552	671,947	2,729,794	4,998,811
	Group III	816,242,319	97,051,279	13,805,490	63,959,335	19,286,454	9,139,306	620,579	2,706,615	5,812,112
	Group IV	449,285,407	23,749,188	5,661,088	13,257,903	4,830,197	5,830,075	616,365	2,008,084	3,205,626
	Group V	331,007,237	25,881,303	4,483,140	15,837,962	5,560,201	5,360,158	533,016	1,127,526	3,699,616
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.									
1	New York, N. Y.	$2,379,693,936	$482,772,203	$3,338,884	$478,833,319	$600,000	$6,049,549	$1,685,749	$2,896,800	$1,467,000
2	Chicago, Ill	361,588,740	3,279,667	2,883,667	16,000	380,000	16,316,669	429,414	2,503,800	13,383,755
3	Philadelphia, Pa	359,267,795	35,656,230	1,019,930	31,231,300	3,405,000	43,543,993	162,872	6,483,700	36,897,421
4	Detroit, Mich	113,642,621	10,025,810	907,942	8,205,932	911,936	221,625	36,425	37,000	148,200
5	Cleveland, Ohio	133,102,394	9,617,598	1,158,368	7,632,190	827,040	672,059	73,044	41,500	557,515
6	St. Louis, Mo	110,975,412	6,156,544	3,332,544	1,259,000	1,565,000	3,741,381	132,589	646,000	2,962,792
7	Boston, Mass	260,190,469	43,094,169	4,079,569	35,798,600	3,216,000	9,334,860	213,076	7,449,440	1,672,344
8	Baltimore, Md	98,724,000	31,163,658	224,552	25,154,056	5,785,050	1,339,237	2,245	1,329,400	7,592
9	Pittsburgh, Pa	129,192,917	8,708,893	2,069,243	6,517,220	122,430	180,058	67,058	72,000	41,000
10	Los Angeles, Calif	140,377,086	4,454,382	981,382	2,913,000	560,000	47,554	47,554	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.									
11	San Francisco, Calif	$112,669,807	$1,225,278	$1,225,278	.....	.....	$91,997	$7,997	$28,000	$56,000
12	Buffalo, N. Y	80,457,588	4,715,602	594,185	$4,121,417	.....	419,972	100,704	80,330	238,938
13	Milwaukee, Wis	43,016,417	.....	.....	.....	.....	778,448	22,498	234,250	521,700
14	Washington, D. C	58,815,816	2,501,732	9,232	.....	$2,492,500	120,755	53,755	23,300	43,700
15	Newark, N. J	91,424,336	17,196,734	240,933	16,168,913	786,888	348,968	31,964	146,702	170,302
16	Cincinnati, Ohio	128,652,987	18,478,412	1,566,578	16,089,234	822,600	2,886,370	123,422	919,462	1,843,486
17	New Orleans, La	46,554,805	933,603	831,303	100,900	1,400	2,023,460	87,684	1,028,600	907,176
18	Minneapolis, Minn	45,431,197	3,391,877	203,487	2,479,684	708,706	709,720	90,254	263,750	355,716
19	Kansas City, Mo	48,580,085	3,099,501	923,701	1,444,500	731,300	409,079	16,995	.....	392,084
20	Seattle, Wash	64,878,731	279,495	279,495	.....	.....	39,598	34,198	5,400	.....
21	Indianapolis, Ind	18,321,904	654,326	654,326	.....	.....	572,185	102,476	.....	469,709
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.									
22	Jersey City, N. J	$44,848,266	$10,028,475	$177,436	$9,677,439	$173,600	$128,313	$20,502	.....	$107,811
23	Rochester, N. Y	32,279,824	2,321,621	1,318,821	457,800	545,000	491,718	130,218	$185,000	176,500
24	Portland, Oreg	45,557,174	3,168,871	901,161	1,700,792	566,918	441,311	13,331	104,596	323,384
25	Denver, Colo	36,130,167	1,004,821	372,913	106,900	525,008	1,695,747	25,161	597,177	1,073,409
26	Providence, R. I	31,745,992	10,575,967	688,519	9,837,448	50,000	710,420	37,720	342,000	330,700
27	Louisville, Ky	26,067,003	1,716,401	1,198,401	118,000	400,000	28,146	28,146	.....	.....
28	Toledo, Ohio	22,491,046	4,241,078	211,296	3,969,782	60,000	266,059	30,079	44,120	191,860
29	St. Paul, Minn	28,994,035	3,793,032	171,128	2,267,470	1,354,434	534,579	16,009	162,390	356,180
30	Columbus, Ohio	27,144,877	8,912,060	555,510	8,344,550	12,000	280,747	10,997	175,500	94,250
31	Oakland, Calif	28,238,399	293,795	293,795	.....	.....	7,738	7,738	.....	.....
32	Atlanta, Ga	18,762,067	1,878,631	48,131	1,730,500	100,000	37,048	48	2,000	35,000
33	Akron, Ohio	18,186,909	1,268,500	279,110	989,390	.....	219,682	6,755	123,415	89,512
34	Omaha, Nebr	23,133,133	1,503,953	672,981	830,972	.....	184,412	9,412	102,500	72,500
35	Worcester, Mass	26,789,244	6,707,310	146,976	3,968,000	2,592,334	731,811	10,068	.....	721,743
36	Birmingham, Ala	5,623,493	1,057,811	615,111	339,700	103,000	18,192	11,847	.....	6,345
37	Richmond, Va	25,047,080	4,985,879	346,754	4,438,125	201,000	194,715	541	18,200	175,974
38	Syracuse, N. Y	16,734,297	.....	.....	.....	.....	98,508	9,607	20,717	68,184
39	New Haven, Conn	9,587,699	124,040	8,373	60,000	55,667	663,662	30,886	90,000	542,776
40	San Antonio, Tex	10,311,137	1,075,530	690,200	258,500	126,830	10,361	361	.....	10,000
41	Dayton, Ohio	12,750,450	859,104	101,986	719,280	37,838	149,549	16,714	119,600	13,235
42	Memphis, Tenn	17,276,426	547,287	467,287	33,000	47,000	.....	.....	.....	.....
43	Bridgeport, Conn	10,924,725	757,738	21,035	733,000	3,703	31,750	3,872	15,391	12,487
44	Scranton, Pa	6,527,607	658,269	373,269	275,000	10,000	187,495	1,363	20,894	165,238
45	Grand Rapids, Mich	11,341,682	428,875	180,975	230,900	17,000	9,996	1,696	3,000	5,300
46	Paterson, N. J	8,246,199	1,787,448	472,781	1,150,367	164,300	27,479	4,479	23,000	.....
47	Hartford, Conn	21,982,177	1,907,306	189,990	281,000	1,436,316	209,755	163	58,481	151,111
48	Dallas, Tex	15,656,449	1,283,654	722,904	144,750	416,000	20,226	15,226	5,000	.....
49	Youngstown, Ohio	13,755,309	406,261	146,576	257,585	2,100	303,600	30,901	122,386	150,313
50	Springfield, Mass	21,662,789	1,069,639	7,389	516,500	545,750	93,871	717	11,254	81,900
51	Houston, Tex	15,887,271	1,982,269	481,019	1,463,000	38,250	.....	.....	.....	.....
52	Des Moines, Iowa	11,369,287	1,457	1,457	.....	.....	53,983	29,064	19,919	5,000
53	Fall River, Mass	12,587,884	2,915,196	179,696	334,000	2,401,500	54,182	1,109	.....	53,073
54	New Bedford, Mass	14,157,306	2,089,302	21,803	291,000	1,776,499	383,485	3,955	26,000	353,530
55	Nashville, Tenn	10,358,920	543,608	486,608	57,000	.....	8,726	5,026	3,700	.....
56	Trenton, N. J	9,319,635	2,507,587	412,958	1,640,629	454,000	115,551	3,993	38,500	73,058
57	Salt Lake City, Utah	15,855,364	113,691	113,691	.....	.....	63,798	10,598	.....	53,200
58	Camden, N. J	9,486,941	2,198,072	134,122	2,009,350	54,600	54,832	3,632	1,000	50,200
59	Norfolk, Va	12,438,612	2,160,958	72,189	2,088,769	.....	66,641	27,317	.....	39,324
60	Albany, N. Y	16,491,877	1,268,990	185,889	473,351	609,750	168,455	50,293	80,375	37,787
61	Lowell, Mass	9,987,108	1,597,656	8,006	165,200	1,424,450	141,635	199	25,200	116,236
62	Cambridge, Mass	22,040,330	3,783,237	17,337	1,154,400	2,611,500	57,406	4,798	39,500	13,108
63	Reading, Pa	8,367,291	540,637	83,051	407,586	50,000	44,605	2,405	42,200	.....
64	Wilmington, Del	8,302,795	601	601	.....	.....	147,860	2,376	83,600	61,884
65	Spokane, Wash	13,213,062	225,449	109,849	57,800	57,800	1,257	1,257	.....	.....
66	Fort Worth, Tex	8,582,981	759,213	116,406	380,500	262,307	.....	.....	.....	.....

[1] Value of rapid transit system owned but not operated by the city.

[2] Value of gas-supply system owned but not operated by the city.

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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 90.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
$388,208,024	$6,850,858	$35,455,938	$331,569,280	$14,331,948	$16,177,305	$7,744,172	$3,855,552	$4,577,581	$240,145,674	$4,833,298,143	
336,956,182	5,232,011	31,750,948	292,297,429	7,675,794	8,702,155	4,874,696	1,743,611	2,083,848	95,374,332	2,929,346,262	
42,125,800	962,846	2,389,212	37,022,816	1,750,926	2,163,860	1,398,954	233,293	531,613	60,277,142	573,359,759	
2,989,878	528,477	607,994	581,232	1,272,175	2,824,046	704,749	1,169,872	949,425	40,996,082	663,241,728	
2,809,605	91,103	551,116	424,463	1,742,923	1,464,971	495,675	429,176	540,120	23,761,133	391,670,435	
3,326,559	36,421	156,668	1,243,340	1,890,130	1,022,273	270,098	279,600	472,575	19,736,985	275,679,959	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.											
$225,778,073			[1] $225,690,760	$87,313	$6,337,310	$2,786,112	$1,480,400	$2,070,798	$13,632,172	$1,645,124,629	1
39,754,029	$4,625,819	$28,714,529		6,413,681	364,605	364,605			19,670,759	282,202,711	2
29,798,076	44,576	748,500	[2] 29,000,000	5,000	214,637	213,087	1,500	50	14,100,126	235,954,733	3
1,383,300		1,383,000		300	22,582	22,582			652,700	101,336,604	4
					265,168	252,168		13,000	18,317,195	104,230,374	5
930,786	11,286		850,000	69,500	36,455	36,455			4,480,192	95,630,054	6
35,214,320	517,582		[1] 34,696,738		633,996	413,985	220,011		5,243,592	166,669,532	7
1,225,800	12,800	213,000		1,000,000	42,813	1,113	41,700		2,260,290	62,692,202	8
486,762	17,062	369,700		100,000					8,141,272	111,675,932	9
2,385,036	2,886	322,219	2,059,931		784,589	784,589			8,876,034	123,829,491	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.											
$4,166,776	$442,176	$1,024,600	$1,500,000	$1,200,000	$298,145	$298,145			$3,685,136	$103,202,475	11
827,164	488,885	298,279		40,000	416,033	401,173		$14,860	9,277,680	64,801,137	12
307,400				307,400	81,049	81,049			3,536,473	38,313,047	13
104,420				104,420	188,089	188,089			7,602,031	48,298,789	14
328,556	10,690	230,000		87,866	32,012	32,012			7,709,655	65,808,411	15
35,556,757	19,935	36,822	[3] 35,500,000		216,138	82,983	$133,155		9,730,830	61,784,480	16
484,816		462,000	22,816		100,193	55	100,138		1,814,566	41,198,167	17
					11,457	1,240		10,217	1,522,863	39,795,280	18
									8,955,225	36,116,280	19
349,911	1,160	337,511		11,240	938	938			5,235,250	58,973,539	20
					819,806	313,270		506,536	1,207,433	15,068,154	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.											
									$1,504,249	$33,187,229	22
$107,057	$12,057	$50,000		$45,000	$445,884	$295,884	$75,000	$75,000	3,749,328	25,164,216	23
367,729	108,231	89,969		169,529	11,764	11,764			2,757,141	38,810,358	24
41,699	15,361			26,338	70,232	24,814	30,000	15,418	1,811,095	31,506,573	25
178,026	158,026	20,000			312,217	20,517	290,000	1,700	513,509	19,455,853	26
545,836		220,000		325,836					467,358	23,309,262	27
205,975	1,975		[4] $120,000	84,000	40,563	25,016	3,700	11,847	1,611,171	16,126,200	28
									1,184,369	23,482,055	29
					405,767	6,887	398,880		971,643	16,574,660	30
					61,496	61,496			1,095,613	26,779,757	31
									506,512	16,339,876	32
									2,236,817	14,461,910	33
550,716	53,525	166,491		330,700	146,522	10,786		135,736	1,170,064	19,577,466	34
37,647	23,328			14,319	225,181	8,642		216,539	23,231	19,064,064	35
33,253				33,253	5,014	5,014			297,798	4,211,425	36
50,058	5,958	42,100		2,000	31,739		31,739		291,719	19,492,970	37
3,500		3,500			25,756	25,756			2,064,542	14,541,991	38
					2,403			2,403	411,624	8,385,970	39
					572	572			1,592,273	7,632,401	40
									1,178,240	10,563,557	41
13,000				13,000					517,518	16,198,621	42
									1,130,173	9,005,064	43
24,894	8,895			15,999					481,399	5,175,550	44
410				410	212,745	25,361	161,234	26,150	121,817	10,567,839	45
10,144	6,144	4,000			9,585	9,585			28,194	6,383,349	46
33,563				33,563	6,990	1,131		5,859	621,379	19,203,184	47
					5,159	5,159			1,418,801	12,928,609	48
40,000				40,000					1,852,795	11,152,653	49
									734,537	19,764,742	50
									1,339,536	12,565,466	51
					82,143	82,143			1,273,446	9,958,258	52
					129,529			129,529	206,062	9,282,915	53
					263,280	29,383	26,735	207,162	649,369	10,771,870	54
									1,119,757	8,686,829	55
					1,335	1,335			472,222	6,222,940	56
49,637				49,637	37,902	22,368	15,534		829,530	14,760,806	57
									592,173	6,641,864	58
350,400	126,000		224,400		1,154	654		500	382,908	9,476,551	59
42,000			42,000						281,222	14,731,210	60
					140,428	24,438	1,000	114,990	240,543	7,866,846	61
					142,642		136,050	6,592	126,865	17,930,180	62
					6,044	6,044			182,885	7,593,120	63
									219,989	7,934,345	64
12,650	716	11,934							487,835	12,485,871	65
291,684	8,261		194,832	88,591					246,831	7,285,253	66

[3] Value of Cincinnati Southern Ry. owned but not operated by the city.

[4] Includes $105,000; value of gas mains owned but not operated by the city.

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TABLE 24.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			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 IN 1919.									
67	Kansas City, Kans.	$8,069,033	$178,931	$114,729	$58,972	$5,230	$15,014	$269	$14,745	
68	Lynn, Mass.	12,577,793	1,502,843	13,113	790,000	699,730	46,475	6,061	3,000	$37,414
69	Yonkers, N. Y.	11,986,231	90,251	5,251	85,000		419,009	12,506	60,864	345,639
70	Duluth, Minn.	13,196,478	311,837	138,537	98,000	75,300	423,813	23,738	52,875	347,200
71	Tacoma, Wash.	16,291,337	996,408	147,923	823,309	25,176	3,386	3,386		
72	Lawrence, Mass.	7,047,440	593,506	144,796	448,710		9,870	91	7,000	2,779
73	Elizabeth, N. J.	5,950,140	2,094,663	340,695	1,696,968	57,000	85,826	6,776	19,850	59,200
74	Utica, N. Y.	4,808,230	153,116	39,026	114,090		148,319	15,259	93,060	40,000
75	Somerville, Mass.	6,380,562					30,568	1,511		29,057
76	Erie, Pa.	9,609,771	364,312	6,072	358,240		78,650			78,650
77	Waterbury, Conn.	14,131,362	160,000	5,500	133,500	21,000	316,404	19,393	10,000	287,011
78	Oklahoma City, Okla.	10,043,014	2,158,319	202,339	700,844	1,255,136	13,681	1,507		12,174
79	Schenectady, N. Y.	8,759,154	383,218	932	362,286	20,000	99,273	2,273	95,500	1,500
80	Flint, Mich.	5,633,795								
81	Fort Wayne, Ind.	7,347,507	25,578	25,578			112,670	1,088		111,582
82	Evansville, Ind.	5,624,136	5,086	5,086			34,353	10,353	24,000	
83	Savannah, Ga.	8,186,579	20,500	20,500						
84	St. Joseph, Mo.	4,169,133	276,475	226,475		50,000	40,088	382	32,094	7,612
85	Jacksonville, Fla.	9,968,184	310,246	45,246	60,000	205,000	78,534	23,184	19,350	36,000
86	Manchester, N. H.	8,904,130	325,047	80,047	220,000	25,000	41,792	126		41,666
87	Canton, Ohio	7,332,318	468,313	60,506	347,807	60,000	160,535	9,670	119,300	31,565
88	Peoria, Ill.	5,074,575	41,990	2,692		39,298	202,375	4,363	164,812	33,200
89	Harrisburg, Pa.	6,917,637	248,971	115,371	80,900	52,700	68,120	4,020		64,100
90	Knoxville, Tenn.	4,233,465	63,641	63,641			25,539	4,539		21,000
91	Bayonne, N. J.	7,226,625	928,377	624,127	304,250		35,564	4,864		30,700
92	Wilkes-Barre, Pa.	7,051,517	84,203	41,994	7,000	35,209	37,961	3,461	9,500	25,000
93	Troy, N. Y.	7,261,892	100,684	56,512	34,172	10,000	4,752	4,752		
94	Allentown, Pa.	5,394,875	281,026	58,526	212,500	10,000				
95	El Paso, Tex.	7,914,217	809,594	298,594	434,000	77,000				
96	San Diego, Calif.	23,922,852	652,934	652,934			34,370	19,120		15,250
97	Wichita, Kans.	2,950,404	51,280	51,280			15,255	5,255		10,000
98	South Bend, Ind.	5,513,593	35,102	35,102			86,877	12,944		73,933
99	Sioux City, Iowa.	4,552,356	79,285	24,559	54,726		15,402	2,402		13,000
100	Hoboken, N. J.	6,621,691	825,758	253,819	470,389	101,550	45,526	25,526		20,000
101	Portland, Me.	11,165,014	932,253	84,162	521,430	326,661	343,727	18,367	268,500	56,860
102	Charleston, S. C.	4,637,974	45,519	22,419	18,000	5,100	708,209	142,612	521,000	44,597
103	East St. Louis, Ill.	2,781,033	81,514	81,514			10,336	10,336		
104	Terre Haute, Ind.	3,435,574	49,304	49,304			228,294	78,315	15,632	134,347
105	Brockton, Mass.	6,697,738	576,529	1,779	385,250	189,500	85,193	2,193	3,000	80,000
106	Sacramento, Calif.	11,161,055	39,282	39,282			246,796	3,082	219,375	24,339
107	Binghamton, N. Y.	5,173,840	155,174	29,682	125,492		80,009	6,363	30,475	43,171
108	Tulsa, Okla.	5,955,502	878,799	258,406	520,018	100,375	21,638	828	14,810	6,000
109	Johnstown, Pa.	4,654,258	348,612	323,612		25,000				
110	Rockford, Ill.	4,605,151					49,469	284	36,985	12,200
111	Little Rock, Ark.	3,452,302					1,600			1,600
112	Passaic, N. J.	3,798,068	508,682	182	508,500		37,984	5,484	22,500	10,000
113	Pawtucket, R. I.	7,819,384	1,734,698	72,698	1,542,000	120,000	23,434	3,434	20,000	
114	Saginaw, Mich.	4,473,213	147,034	61,734	85,300		237,103	14,138	15,700	207,265
115	Holyoke, Mass.	8,154,352	178,858	26,425	99,068	53,365				
116	Altoona, Pa.	4,624,680	425,365	40,065	314,600	70,700	1,443	1,443		
117	Mobile, Ala.	6,451,480	194	194						
118	Springfield, Ohio.	4,836,884	268,877	73,395	195,582		397,028	31,167	23,157	342,704
119	Springfield, Ill.	5,518,446	14,355	14,355			67,135	10,635	2,000	54,500
120	New Britain, Conn.	6,417,168	354,851		94,000	260,851	38,580			38,580
121	Covington, Ky.	6,677,438	27,543	27,543						
122	Chattanooga, Tenn.	4,055,595	152,964	9,215		143,749	12,847	347		12,500
123	Davenport, Iowa.	4,942,225	106,308	106,308			97,943	12,937		85,006
124	Lansing, Mich.	3,938,802	70,074	70,074						
125	Berkeley, Calif.	3,131,767	124,614	124,614						
126	Chester, Pa.	2,001,393	486,618	168,118	168,500	150,000	14,516	4,216		10,300
127	Racine, Wis.	2,908,674					118,688	2,603	71,000	45,085
128	Lincoln, Nebr.	5,324,154	2,364	2,364						
129	Lancaster, Pa.	4,138,942	39,904			39,904	62,708	3,137	18,000	41,571
130	Haverhill, Mass.	5,659,763	758,867	4,204	341,000	413,663	164,669			164,669
131	Augusta, Ga.	6,371,931	411,923	1,423	303,500	107,000	15,100			15,100
132	Macon, Ga.	3,669,572	206,515	66,515	140,000		35,625	35,625		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.									
133	Atlantic City, N. J.	$11,544,825	$3,856,139	$81,639	$3,774,500		$127,357	$6,257		$121,100
134	Tampa, Fla.	5,926,531	613,449	248,449	290,000	$75,000	675	675		
135	Gary, Ind.	2,923,190	121,661	81,661		40,000	5,867	5,867		
136	Topeka, Kans.	3,619,536	323,550	132,863	189,687	1,000	55,608	1,674	$34,000	19,934
137	Malden, Mass.	4,870,931	695,209	4,613	85,000	605,596	367,232	3,693		363,539
138	Huntington, W. Va.	2,862,737	279,453	239,453		40,000				
139	East Orange, N. J.	5,333,053	806,032	95,558	710,474		48,698	6,248		42,450
140	Niagara Falls, N. Y.	4,346,118					29,263	5,352	10,077	13,834
141	Kalamazoo, Mich.	3,275,895	99,030	59,830	39,200					
142	Bay City, Mich.	3,783,668	171,128	150,292	20,000	836				
143	York, Pa.	2,393,814	204,002	93,402	110,300	300	123,241	814	43,300	79,127
144	Roanoke, Va.	2,357,805	185,742	742	156,000	29,000				
145	Jackson, Mich.	3,794,208					372,665	3,067	48,000	321,598

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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 90.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.											
$2,004	$1,474			$530	$14,522	$1,798	$12,724		$306,124	$7,552,438	67
27,451	1,601	$1,000		24,850	287,147	1,997	9,500	$275,650	83,088	10,630,789	68
									514,403	10,962,568	69
40,314				40,314					383,032	12,037,482	70
87,393	10,762	20,031		56,600					566,093	14,638,057	71
					164,528		152,700	11,828	230,361	6,049,175	72
28,543	13,543	11,000		4,000					624,664	3,116,444	73
					502	502			211,778	4,294,515	74
									238,484	6,111,510	75
									838,493	8,328,316	76
									1,104,746	12,550,212	77
					121,345	121,345			156,406	7,593,263	78
100,555	1,552	99,003							1,141,797	7,034,311	79
303,299				303,299	10,109	4,571	3,200	2,338	559,379	4,761,008	80
267,822	543			267,279	30,717	30,717			622,760	6,287,960	81
107,254	27,752	57,000		22,502	33,904	6,704	25,000	2,200	314,553	5,128,986	82
71,613			$67,813	3,800	31,863	31,863			29,792	8,032,811	83
									129,278	3,723,292	84
120,830				120,830					416,537	9,042,037	85
20,000				20,000	322,678	32,750	157,000	132,928	280,624	7,913,989	86
									856,538	5,846,932	87
171,706	9,556		111,150	51,000					192,513	4,465,991	88
249,993	2,293	217,700		30,000					575,914	5,774,639	89
100				100					158,784	3,985,401	90
									591,703	5,670,981	91
									123,643	6,805,710	92
3,212				3,212					185,905	6,967,339	93
									103,290	5,010,559	94
									892,074	6,212,549	95
					44,230	44,130		100	913,746	22,277,572	96
									177,014	2,706,855	97
					30,356	30,356			256,381	5,104,877	98
									314,971	4,142,698	99
					4,775	4,775			666,122	5,079,510	100
28,119		23,010		5,109	15,538	1,613	13,925		204,087	9,641,290	101
6,430				6,430	5,000	5,000			218,108	3,654,708	102
									191,417	2,497,766	103
55,219		6,334		48,885	6,517	6,517			297,902	2,798,338	104
					18,030			18,030	171,285	5,846,701	105
393,969	3,385		145,500	245,084	5,629	5,629			919,463	9,555,916	106
									411,304	4,527,362	107
					62,931	62,931			527,316	4,464,818	108
									576,856	3,728,790	109
2,510				2,510					140,124	4,413,048	110
8,428	28			8,400					515,064	2,927,210	111
									375,757	2,875,645	112
90,911	911	90,000			77,721	77,721			45,671	5,846,949	113
					31,046	3,146	17,300	10,600	485,225	3,572,805	114
226,500				226,500	1,200			1,200	154,824	7,592,970	115
					11,999	999		11,000	107,598	4,078,275	116
									568,439	5,882,847	117
973	973								322,406	3,847,500	118
19,597		5,038		14,559	29,564	337	23,727	5,500	163,093	5,224,702	119
					43,437			43,437	216,278	5,764,022	120
									244,246	6,405,649	121
					1,123	1,123			130,268	3,758,393	122
									506,280	4,231,694	123
1,746				1,746	27,809		9,100	18,709	59,812	3,779,361	124
108,280	8,280		100,000		18,339	18,339			221,390	2,659,144	125
									81,959	1,418,300	126
200,162	8,450	14,000		177,712	9,812	812	5,000	4,000	22,581	2,557,431	127
4,900				4,900					520,290	4,796,600	128
									68,380	3,967,950	129
40,855		7,000		33,855	2,600			2,600	184,622	4,508,150	130
18,917				18,917					148,636	5,777,355	131
									199,462	3,227,970	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.											
									$315,214	$7,246,115	133
$140,000			$140,000		$25,836	$25,826			444,107	4,702,464	134
					58,132	58,132			267,727	2,469,803	135
18,021	$227			$17,794					175,783	3,046,574	136
3,095				3,095	123,797	1,797	$3,000	$119,000	97,935	3,583,663	137
									51,364	2,531,920	138
					102	102			221,651	4,256,570	139
					6,602	6,602			876,908	3,433,345	140
41,900	400			41,500	15,357	1,157	9,200	5,000	345,709	2,773,899	141
									97,645	3,514,895	142
									63,293	2,003,278	143
									472,117	1,699,946	144
					9,934	9,934			218,103	3,193,506	145

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TABLE 24.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			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 IN 1919—Continued.									
146	McKeesport, Pa.	$3,913,628	$354,500	$102,666	$235,000	$16,834				
147	Quincy, Mass.	4,612,049					$398,287	$15,709	$27,500	$355,078
148	Newton, Mass.	9,933,315	2,068,689	1,339	1,501,350	566,000	81,999	3,697	78,302	
149	Charlotte, N. C.	2,077,977					500			500
150	Elmira, N. Y.	3,647,595					68,710	1,210	11,000	56,500
151	Cedar Rapids, Iowa	4,262,002	140,724	99,892		40,832	42,502	14,502	19,500	8,500
152	Pasadena, Calif.	6,895,278	92,598	92,598			3,060	60		3,000
153	New Castle, Pa.	1,604,930	24,180	24,180						
154	Fresno, Calif.	2,698,957	65,864	65,864			1,835	1,835		
155	Galveston, Tex.	5,723,728	784,732	224,732	370,000	190,000	23,558	1,858	11,000	10,700
156	Pueblo, Colo.	3,958,800	2,528	2,528			1,478	638		840
157	Montgomery, Ala.	4,469,218								
158	Woonsocket, R. I.	4,011,664	1,566,111	44,611	1,470,400	51,100	2,556	1,556		1,000
159	Salem, Mass.	5,864,362					309,723	389		309,334
160	Decatur, Ill.	3,955,730	230,871	100,328	28,570	101,973	37,977	6,869	27,758	3,350
161	Highland Park, Mich.	5,699,250	410,149	85,165	249,150	75,834	20,031	13,941	6,090	
162	Wheeling, W. Va.	4,733,355	148,508	148,508			313,733	1,633		312,100
163	Chelsea, Mass.	3,887,003	870,427		868,060	2,367	25,965		5,000	20,965
164	Shreveport, La.	3,318,251	56,446	20,446		36,000	67,929	13,110	2,100	52,719
165	Butte, Mont.	2,679,469	30,055	30,055			43,804	2,382	40,596	826
166	Mount Vernon, N. Y.	3,444,819	253,392	193,392	60,000		112,340	11,340	99,500	1,500
167	Winston-Salem, N. C.	2,291,450	119,816	135	118,026	1,655				
168	Lexington, Ky.	1,669,774	324,728	32,194	226,508	66,026	20,822	1,586	396	18,840
169	Fitchburg, Mass.	4,331,868	424,183	119,683	234,400	70,100	284,035	14,851	26,000	243,184
170	Perth Amboy, N. J.	4,464,576	598,798	38,883	549,915	10,000	1,736	1,736		
171	Portsmouth, Va.	2,266,477	91,643	21,058	70,585					
172	Pittsfield, Mass.	4,739,321								
173	Lima, Ohio	4,375,607	338,450	84,381	243,229	10,840	2,781	2,781		
174	Superior, Wis.	2,553,094	3,361	3,361			93,037	2,337	67,700	23,000
175	West Hoboken, N. J.	1,533,181	226,844	10,444	121,400	95,000	25,117	10,617	9,500	5,000
176	Springfield, Mo.	1,548,791	3,409	3,409			1,000			1,000
177	Everett, Mass.	2,692,400	514,629	22,629	462,000	30,000				
178	Dubuque, Iowa	2,872,380	19,816	19,816			21,312	4,912	6,000	10,400
179	Hamilton, Ohio	4,299,662	107,743	12,789	94,954		24,375	2,822	5,553	16,000
180	Stockton, Calif.	4,003,577	62,575	62,575			7,776	7,776		
181	San Jose, Calif.	2,393,340	1,514	1,514			2,165	665		1,500
182	Kenosha, Wis.	3,207,612	4,074	4,074			34,478	12,349		22,129
183	Charleston, W. Va.	3,215,157	576,970	244,970	257,000	75,000				
184	Jamestown, N. Y.	3,200,163					17,034	7,369		9,665
185	Joliet, Ill.	3,151,042					59,249	2,749	28,500	28,000
186	Waco, Tex.	4,097,420	702,953	302,953	285,000	115,000				
187	Taunton, Mass.	5,318,266	1,231,459	10,700	265,000	955,759	37,682		2,500	35,182
188	Madison, Wis.	5,155,438	227,820	11,804	146,500	69,516	69,115	2,792	50,700	15,623
189	Columbia, S. C.	2,426,442	107,731	107,416		315	18,184	1,384		16,800
190	Brookline, Mass.	7,086,268					39,143	3,987		35,156
191	Lorain, Ohio	3,250,669	111,457	26,846	84,611		10,156	9,318		838
192	Auburn, N. Y.	2,911,613	89,015	4,953	84,062		37,706	9,371	18,547	9,788
193	Quincy, Ill.	3,727,348					10,924	3,493		7,431
194	Williamsport, Pa.	1,335,274	66,303	56,303	10,000		15,976	5,976		10,000
195	Aurora, Ill.	2,323,492					48,700	2,250	22,500	23,950
196	Council Bluffs, Iowa	3,497,728	8,416	8,416			114,933	20,853	20,000	74,080
197	New Rochelle, N. Y.	2,977,447					83,118	4,146	75,043	3,929
198	Waterloo, Iowa	3,415,375	102,951	37,833		65,118	8,489	519		7,970
199	Battle Creek, Mich.	3,501,964	3,012	3,012						
200	Austin, Tex.	3,107,333					63,957	457		63,500
201	Poughkeepsie, N. Y.	2,560,325	70,480	472	64,290	5,718	36,900	2,473	27,091	7,336
202	Stamford, Conn.	2,739,233	547,500			547,500	71,533			71,533
203	East Chicago, Ind.	1,378,695	26,512	17,012	9,500					
204	Amsterdam, N. Y.	2,201,691	100,833	1,083		99,750	27,717	2,436		25,281
205	Oshkosh, Wis.	2,431,189					210,547	24,185	116,500	69,862
206	Danville, Ill.	1,066,818								
207	Easton, Pa.	1,480,925	113,913	20,313	38,600	55,000	10,965	10,965		
208	Orange, N. J.	2,785,073	453,721	63,850	389,871		34,726	8,426	17,000	9,300
209	Wilmington, N. C.	1,526,540	36,082	17,157	15,800	3,125	5,382	5,382		
210	Ogden, Utah	3,929,337	10,710	9,710		1,000				
211	Norristown, Pa.	1,187,068	114,936	51,936	63,000		7,955	1,250	2,705	4,000
212	Watertown, N. Y.	2,527,527					62,852	4,425	35,347	23,080
213	Waltham, Mass.	3,356,755	435,391	3,891	92,500	339,000	49,469	3,469		46,000
214	La Crosse, Wis.	3,006,356	422,900		237,000	185,900	35,548	4,009	11,539	20,000
215	Green Bay, Wis.	1,250,510					52,267	5,417	24,000	22,850
216	Muskogee, Okla.	4,913,619	1,027,819	159,258	600,852	267,709	1,566	1,566		
217	Lynchburg, Va.	3,696,050	684,164		609,000	75,164				
218	Joplin, Mo.	2,050,530	94,011	74,011		20,000	103,159	72,659		30,500
219	Newport, R. I.	2,797,245	465,237	12,737		452,500	764,817	118,902	70,000	575,915
220	Colorado Springs, Colo.	7,322,839	28,512	28,512			13,821	1,974	8,847	3,000
221	Zanesville, Ohio	3,244,549	313,284	83,068	196,382	33,834	26,301	2,109	14,692	9,500
222	Newport, Ky.	1,791,861	60,071	54,071	6,000					
223	Everett, Wash.	3,070,764	195,234	146,129	49,105		3,914	771	3,143	
224	Newark, Ohio	2,018,084	93,669	38,488	55,181		410	410		
225	Bellingham, Wash.	2,455,677	58,713	21,713		37,000	716	716		
226	Jackson, Miss.	1,494,660								
227	Boise, Idaho	1,448,077	2,772	2,772						

[1] Value of ferry owned but not operated by the city.

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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 90.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.											
$13,284	$3,605	$6,347		$3,332					$33,368	$3,512,476	146
					$50,716	$8,141	$31,000	$11,575	301,028	3,862,018	147
56,040	40	19,000		37,000	545	45		500	215,306	7,510,736	148
133,227	2,025			131,202					10,440	1,933,810	149
24,000				24,000	42,664	1,214	500	40,950	102,051	3,410,170	150
									101,493	3,977,283	151
163,043				163,043					351,610	6,194,967	152
									227,767	1,352,983	153
5,000				5,000	333	333			356,811	2,269,114	154
622,200				622,200					239,144	4,054,094	155
50,110	1,600	19,000		29,510					96,268	3,808,416	156
					882	882			321,597	4,146,739	157
									175,247	2,267,750	158
31,021	163			30,858	24,649			24,649	245,551	5,253,418	159
9,247	701	446		8,106	150	150			572,254	3,105,231	160
2,000				2,000	858	858			525,543	4,740,669	161
									156,789	4,114,325	162
5,840			$5,840						194,901	2,789,870	163
25,000				25,000					189,895	2,978,981	164
									313,803	2,291,807	165
									101,747	2,977,340	166
260,000				260,000					119,141	1,792,493	167
23,000		15,000		8,000					47,283	1,253,941	168
					56,100	962	30,800	24,338	137,649	3,429,901	169
									207,504	3,656,538	170
1,000,000			[1]1,000,000						57,430	1,117,404	171
					490	490			22,776	4,716,055	172
					230	230			612,941	3,421,205	173
25,000				25,000					224,849	2,206,847	174
									319,023	962,197	175
					3,147	170		2,977	169,128	1,372,107	176
					30,474	1,874	24,000	4,600	80,259	2,067,038	177
5,000				5,000	429	429			615,035	2,210,788	178
									248,818	3,918,726	179
					2,995	2,995			289,863	3,640,368	180
25,000				25,000	25,000		7,000	18,000	48,355	2,291,306	181
129,125	4,125			125,000					651,023	2,388,912	182
									121,707	2,516,480	183
									127,758	3,055,371	184
16,000				16,000					91,407	2,984,386	185
									247,550	3,146,917	186
13,234	2,234	3,000		8,000	65,085	4,435	30,000	30,650	150,821	3,819,985	187
59,000				59,000	32,715			32,715	113,712	4,653,076	188
					489	489			9,556	2,290,482	189
					47,547	6,232		41,315	149,278	6,850,300	190
									605,656	2,523,400	191
					3,433	3,433			222,783	2,558,676	192
35,431	14,431			21,000					287,695	3,393,298	193
5,000				5,000					40,745	1,207,250	194
7,381	81	3,900		3,400					121,861	2,145,550	195
					15,850	15,850			208,229	3,150,300	196
									425,459	2,468,870	197
24,000				24,000	21,030	21,030			115,405	3,143,500	198
									464,621	3,034,331	199
3,000				3,000					121,132	2,919,244	200
									42,695	2,410,250	201
									38,378	2,081,822	202
					22,619	22,619			239,518	1,090,046	203
					325	325			81,498	1,991,318	204
					4,076	4,076			8,730	2,207,836	205
									417,922	648,896	206
									31,675	1,324,372	207
28,495		28,495							103,091	2,165,040	208
									66,704	1,418,372	209
41,885		30,505		11,380	4,700		4,700		138,442	3,733,600	210
7,771	171	7,600							15,265	1,041,141	211
									165,337	2,299,338	212
2,000	2,000				84,682	2,182	16,000	66,500	63,376	2,721,837	213
36,296		13,000		23,296					214,092	2,297,520	214
									61,935	1,136,308	215
1,650				1,650	16,943	16,943			437,036	3,428,605	216
55,000				55,000					82,145	2,874,741	217
55,000			25,000	30,000	147	147			88,731	1,709,482	218
83,690			72,500	11,190	70,516	37,116		33,400	52,264	1,360,721	219
					91,247	796	90,451		50,609	7,138,650	220
					14,293	1,593	11,200	1,500	250,918	2,639,753	221
					2,185	2,185			88,623	1,640,982	222
									235,128	2,636,488	223
14,993	4,618	10,375			20,717	462	14,349	5,906	372,083	1,516,212	224
					24,252	7,852	7,400	9,000	273,727	2,098,269	225
									60,025	1,434,635	226
26,580				26,580					100,417	1,318,308	227

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TABLE 25.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

[For a list of the cities arranged alphabetically by states, with the number

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	$3,029,231,762	$270,123,508	$37,079,394	$119,970,108	$25,410,271	$27,827,897	$29,897,093	$18,584,046	$170,321,597
	Group I	1,813,938,727	161,971,338	19,085,756	35,855,684	18,271,223	17,640,851	9,350,119	6,372,598	115,420,371
	Group II	373,956,645	40,046,049	5,894,801	24,727,805	1,837,596	4,379,094	3,027,053	2,887,878	34,097,949
	Group III	418,308,480	38,273,314	6,644,169	27,733,778	3,591,111	3,469,667	11,562,068	5,014,461	13,342,765
	Group IV	245,643,317	16,852,099	3,203,690	17,511,519	989,907	1,282,514	3,492,733	2,073,944	4,679,842
	Group V	177,384,593	12,980,708	2,250,978	14,141,322	720,434	1,055,771	2,465,120	2,235,165	2,780,670
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1919.									
1	New York, N. Y.	$1,009,329,559	$53,169,524	$8,175,645	$10,344,203	$15,756,520	$3,634,351	$1,843,171	$1,216,159	$64,377,359
2	Chicago, Ill.	184,982,623	19,052,790	2,454,088	4,615,048	1,277,803	4,663,812	3,421,302	139,399	11,079,089
3	Philadelphia, Pa.	141,586,203	32,528,000	2,758,519	3,950,302	204,032	2,055,569	500,000	.....	10,945,558
4	Detroit, Mich.	74,255,931	7,969,639	1,097,799	3,088,471	9,000	975,265	404,422	689,208	3,168,600
5	Cleveland, Ohio	72,471,573	10,445,000	610,000	1,870,000	475,000	2,942,521	596,000	334,000	3,524,618
6	St. Louis, Mo.	51,488,630	6,458,600	678,917	1,138,897	22,500	1,742,388	180,400	.....	3,279,790
7	Boston, Mass.	135,239,789	9,418,000	1,737,860	3,317,990	204,100	792,800	1,346,000	2,511,000	9,786,700
8	Baltimore, Md.	29,126,739	5,819,887	535,896	3,235,503	33,218	80,885	953,871	414,289	1,159,122
9	Pittsburgh, Pa.	74,048,048	10,962,556	713,665	2,751,610	214,500	558,101	.....	233,897	6,328,981
10	Los Angeles, Calif.	41,409,632	6,147,342	323,367	1,543,660	74,550	195,159	104,953	834,646	1,770,554
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.									
11	San Francisco, Calif.	$87,464,674	$11,496,578	$1,708,000	$9,600,019	$420,000	$113,255	$325,596	$200,000	$6,957,140
12	Buffalo, N. Y.	33,976,146	2,436,253	1,038,657	1,769,471	124,270	532,586	488,952	1,087,489	2,817,824
13	Milwaukee, Wis.	27,290,271	2,150,673	471,600	1,414,570	183,986	1,110,395	174,500	102,808	3,666,534
14	Washington, D. C.	28,033,122	2,755,469	385,633	1,643,213	581,549	356,984	568,017	248,930	1,782,156
15	Newark, N. J.	41,067,249	5,062,303	574,744	1,613,795	52,160	528,376	453,498	182,629	5,516,783
16	Cincinnati, Ohio	40,639,372	4,058,774	454,095	2,395,212	142,800	534,582	193,320	313,371	7,606,947
17	New Orleans, La.	19,110,502	3,423,916	171,350	1,401,150	.....	97,137	124,480	163,000	1,002,000
18	Minneapolis, Minn.	28,106,768	3,710,570	144,327	1,226,483	322,419	462,992	108,400	248,128	1,849,404
19	Kansas City, Mo.	26,650,580	1,160,760	259,000	790,600	1,250	225,000	62,000	134,067	1,934,793
20	Seattle, Wash.	27,628,871	3,067,553	567,795	1,837,692	7,662	417,787	295,015	169,056	505,368
21	Indianapolis, Ind.	[1] 13,989,090	723,200	119,600	1,035,600	1,500	.....	233,275	38,400	459,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.									
22	Jersey City, N. J.	[2] $20,195,171	$2,643,374	$243,231	$790,743	.....	$17,000	$150,000	$45,116	$2,434,402
23	Rochester, N. Y.	14,132,001	666,076	251,772	1,194,272	$92,914	68,320	2,764,131	40,799	15,767
24	Portland, Oreg.	[3] 19,392,726	2,411,027	612,032	1,222,401	1,386	25,231	360,940	1,174,353	447,791
25	Denver, Colo.	15,828,173	1,433,500	41,583	539,979	.....	16,500	.....	117,528	990,200
26	Providence, R. I.	12,916,163	1,850,312	510,020	1,192,600	1,021	426,276	98,140	201,941	378,973
27	Louisville, Ky.	12,828,252	851,030	120,284	726,935	.....	135,500	82,461	27,839	2,092,508
28	Toledo, Ohio	11,183,200	472,000	107,700	833,000	.....	21,000	12,500	100,000	75,000
29	St. Paul, Minn.	15,624,929	1,052,068	49,595	739,795	299,851	19,975	207,009	111,363	583,167
30	Columbus, Ohio	10,457,321	268,840	91,397	1,096,770	.....	8,524	1,878,085	26,690	121,111
31	Oakland, Calif.	17,660,057	2,810,153	61,654	822,892	265,400	21,616	2,100	41,215	14,768
32	Atlanta, Ga.	8,818,180	833,195	189,789	706,214	345,300	97,662	1,059,887	146,653	494,898
33	Akron, Ohio	8,479,122	441,000	69,239	472,050	.....	21,950	729,682	.....	256
34	Omaha, Nebr.	11,963,514	632,615	116,176	744,359	825	120,008	13,261	44,072	.....
35	Worcester, Mass.	11,214,894	754,201	457,996	733,176	34,883	315,475	20,514	278,313	1,196,201
36	Birmingham, Ala.	4,112,306	445,317	6,029	374,864	1,546	2,916	19,752	57,510	104,119
37	Richmond, Va.	9,753,655	1,737,506	135,325	442,415	578,692	68,062	141,309	88,053	312,769
38	Syracuse, N. Y.	9,376,847	985,966	69,477	782,701	242	136,695	52,673	60,884	.....
39	New Haven, Conn.	8,349,349	905,967	195,139	672,492	.....	4,715	78,022	65,677	326,711
40	San Antonio, Tex.	7,096,438	398,713	72,844	578,000	81,000	60,747	57,790	112,000	155,300
41	Dayton, Ohio	7,043,135	219,768	64,640	685,895	.....	20,768	117,674	106,420	65,249
42	Memphis, Tenn.	11,385,214	51,264	501,444	887,708	.....	23,141	50,000	74,000	278,312
43	Bridgeport, Conn.	8,998,732	430,700	126,262	748,346	1,000	215,815	.....	100,603	467,130
44	Scranton, Pa.	5,154,850	318,273	75,638	319,028	72,156	37,260	49,860	69,920	.....
45	Grand Rapids, Mich.	7,515,533	452,000	142,034	468,571	1,116,552	104,540	17,000	24,190	10,000
46	Paterson, N. J.	6,357,070	851,700	134,783	475,519	.....	115,905	114,690	35,000	168,000
47	Hartford, Conn.	11,334,779	1,756,764	198,736	661,644	.....	123,719	115,034	28,749	258,478
48	Dallas, Tex.	9,421,619	826,871	15,900	601,280	91,700	53,519	588,000	59,000	256,460
49	Youngstown, Ohio	6,774,501	521,102	82,655	511,186	56,413	13,026	19,296	22,082	.....
50	Springfield, Mass.	13,041,527	1,704,878	257,751	998,675	1,007	48,480	90,000	121,604	147,472
51	Houston, Tex.	7,667,603	1,483,228	139,257	466,051	121,870	36,947	733,184	70,735	152,837
52	Des Moines, Iowa	9,572,258	848,675	64,000	442,083	.....	25,000	60,000	.....	80,000
53	Fall River, Mass.	5,980,055	495,700	205,900	512,358	1,200	84,386	.....	96,734	269,527
54	New Bedford, Mass.	6,772,646	577,822	246,663	592,973	.....	131,153	236,945	187,700	269,036
55	Nashville, Tenn.	4,091,940	89,036	68,242	395,814	4,623	20,199	48,217	134,960	215,479
56	Trenton, N. J.	5,122,147	786,827	120,537	386,705	94,108	111,959	55,370	46,500	45,999
57	Salt Lake City, Utah	6,977,903	767,836	84,573	392,665	1,770	5,156	56,203	228,811	6,109
58	Camden, N. J.	3,627,441	150,000	48,545	325,000	55,000	75,000	.....	131,754	5,500
59	Norfolk, Va.	4,941,120	168,016	101,615	312,290	111,766	43,100	186,508	65,051	239,122
60	Albany, N. Y.	10,809,610	1,109,500	259,000	667,665	.....	43,000	861,345	51,000	.....
61	Lowell, Mass.	5,780,075	626,885	140,550	538,047	18,700	289,026	49,400	133,350	247,200
62	Cambridge, Mass.	11,120,205	632,191	39,400	332,938	63,662	113,516	91,174	280,221	342,462
63	Reading, Pa.	3,219,042	40,000	20,000	409,823	14,249	42,688	61,000	28,000	.....
64	Wilmington, Del.	4,357,545	810,000	10,300	2,225	62,275	.....	.....	10,795	.....
65	Spokane, Wash.	7,469,579	633,818	42,162	414,631	.....	104,192	230,512	71,776	18,829
66	Fort Worth, Tex.	4,390,053	327,600	52,300	519,000	.....	.....	2,400	92,500	55,623

[1] Value of county properties not included. For explanation, see p. 47.

[2] Includes 89 per cent of value of county properties. For explanation, see p. 47.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 92.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Undistributed and all other.		Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
$879,454,571	$110,572,691	$1,307,710,719	$32,279,867	$43,031,398	$1,761,034,983	$1,257,831,733	$48,314,907	$27,942,985	$288,398,567	$17,032,977	$121,513,814	
379,351,084	61,574,137	977,073,064	11,972,502	36,731,601	1,078,675,934	700,548,051	18,720,679	15,766,974	249,024,152	7,559,044	87,057,034	
112,839,042	12,292,835	128,214,818	3,711,725	2,106,622	197,296,492	149,304,832	9,497,641	5,956,540	19,498,078	80,000	12,959,401	
171,026,396	17,458,624	112,564,935	7,627,192	2,541,449	242,391,799	204,865,072	4,572,796	3,604,178	11,572,533	3,396,338	14,380,882	
120,661,453	9,672,104	60,028,156	5,195,356	431,114	145,596,004	116,055,376	12,183,618	1,446,861	6,915,821	3,437,471	5,556,857	
95,576,596	9,574,991	29,829,746	3,773,092	1,220,612	97,074,754	87,058,402	3,340,173	1,168,432	1,387,983	2,560,124	1,559,640	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1919.												
$133,327,579	$29,831,601	$687,402,447	$251,000	$8,457,127	$627,337,943	$364,726,269	.....	$4,781,841	$187,683,382	.....	$70,146,451	1
74,206,770	3,240,208	60,462,151	370,163	17,648,555	79,571,533	70,745,943	$4,337,064	24,458	4,464,068	.....	.....	2
38,669,911	2,896,958	43,400,017	3,677,337	2,150,000	92,218,530	65,548,597	.....	132,000	18,115,056	.....	8,422,877	3
19,651,100	3,887,190	33,070,137	245,100	6,978,146	20,102,527	19,660,777	.....	441,750	.....	.....	.....	4
17,827,130	2,483,804	29,583,500	1,780,000	620	31,758,181	23,973,000	4,868,000	1,270,000	.....	$449,944	1,197,237	5
19,409,070	2,584,890	15,908,828	84,350	.....	44,141,424	41,673,900	.....	1,918,300	549,224	.....	.....	6
28,021,539	6,363,300	69,306,900	2,433,600	762,638	30,667,105	20,023,105	.....	2,782,700	145,100	7,106,100	610,100	7
8,313,249	.....	7,960,304	620,515	32,162	33,533,301	19,458,966	.....	1,278,865	7,275,486	.....	5,519,984	8
21,833,752	9,416,320	18,654,047	2,380,619	484,367	37,143,517	31,335,117	.....	3,135,600	1,531,000	.....	1,141,800	9
18,090,984	869,866	11,324,733	129,818	217,986	82,201,873	43,402,377	9,515,615	1,460	29,260,836	3,000	18,585	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
$14,028,200	$1,624,000	$40,926,886	$65,000	.....	$15,737,801	$7,200,000	.....	.....	.....	.....	$8,537,801	11
11,753,659	250,070	11,277,121	399,794	.....	30,824,991	29,102,408	.....	$1,148,407	$174,336	.....	399,840	12
9,021,366	1,012,796	7,354,550	626,493	$932,428	10,090,348	9,903,348	.....	187,000	.....	.....	.....	13
12,570,275	1,158,464	5,168,477	813,955	44,367	20,221,300	19,744,130	.....	462,170	.....	$15,000	.....	14
11,447,141	980,752	14,511,724	143,344	580,952	24,160,210	19,841,292	.....	1,068,089	2,969,229	.....	281,600	15
15,066,056	1,608,068	8,189,371	76,776	274,039	20,871,069	18,625,356	.....	535,698	1,500,015	.....	210,000	16
4,322,100	636,700	7,561,515	207,154	158,605	21,929,060	9,734,600	.....	1,691,800	9,063,970	65,000	1,373,690	17
10,074,149	1,009,439	8,792,010	158,447	22,979	11,665,533	11,534,697	.....	595	130,241	.....	.....	18
10,244,240	1,077,870	10,761,000	.....	57,300	9,408,400	9,061,000	.....	272,400	75,000	.....	.....	19
8,658,128	1,249,712	9,728,141	1,124,962	27,528	31,317,140	14,558,001	$9,497,641	19,741	5,585,287	.....	1,656,470	20
5,653,728	1,684,964	3,944,023	95,800	8,424	1,070,640	.....	.....	570,640	.....	.....	500,000	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
$8,410,879	$525,191	$3,865,581	$1,069,654	.....	$12,992,058	$12,597,582	.....	.....	$394,476	.....	.....	22
5,202,755	136,251	3,540,948	157,996	$68,356	10,963,859	10,261,414	.....	$110,761	.....	$400,539	$191,145	23
7,790,697	1,082,793	4,161,417	102,658	1,877	19,415,755	12,955,491	.....	566	4,296,945	6,096	2,156,657	24
4,871,599	630,939	7,082,209	104,136	67,500	15,610,900	14,813,615	.....	100,000	.....	.....	697,285	25
4,051,746	.....	3,140,474	1,064,660	.....	6,539,690	5,083,000	.....	190	900,100	556,400	.....	26
4,143,399	1,473,293	3,117,778	57,225	.....	10,481,010	9,859,618	.....	.....	576,392	45,000	.....	27
6,195,000	485,000	2,870,000	12,000	418,000	4,525,000	4,100,000	.....	250,000	12,000	133,000	30,000	28
4,581,815	2,246,912	5,698,119	35,260	135,717	7,721,409	6,551,611	.....	262,413	371,500	.....	535,885	29
4,950,000	536,857	1,462,944	16,103	1,834	6,115,505	4,979,445	$874,526	261,534	.....	.....	.....	30
6,275,850	473,000	6,779,150	92,259	.....	9,119,700	.....	.....	.....	440,000	.....	8,679,700	31
2,022,087	589,268	2,298,648	34,579	50,680	7,471,016	7,378,024	.....	500	.....	92,492	.....	32
5,924,579	137,676	682,690	.....	.....	5,982,788	5,795,158	.....	187,630	.....	.....	.....	33
5,848,778	454,600	3,232,568	756,252	60,000	7,553,952	7,210,284	.....	.....	.....	.....	343,668	34
5,153,670	436,935	1,833,530	.....	.....	7,849,170	7,809,790	.....	1,900	.....	37,480	.....	35
1,590,466	93,096	1,356,926	59,765	.....	99,119	[4] 99,119	([4])	.....	.....	.....	.....	36
3,195,773	.....	2,352,596	701,155	659,563	9,079,752	4,531,000	3,698,270	343,763	115,000	310,389	81,330	37
4,216,864	525,858	2,488,912	56,575	.....	5,165,144	5,105,469	.....	59,675	.....	.....	.....	38
3,966,794	606,863	1,363,829	163,140	.....	36,621	.....	.....	.....	36,621	.....	.....	39
2,090,000	143,000	3,208,300	138,744	29,000	506,963	.....	.....	341,700	.....	165,263	.....	40
3,699,173	260,500	1,737,048	66,000	24,458	3,495,964	3,426,100	.....	69,864	.....	.....	.....	41
2,242,670	377,664	6,649,011	250,000	.....	4,813,407	3,830,558	.....	213,656	100,000	400,000	269,193	42
3,732,316	356,400	2,619,160	201,000	.....	6,332	.....	.....	.....	.....	.....	6,332	43
3,466,767	295,000	298,700	152,248	20,700	.....	.....	.....	.....	.....	.....	.....	44
3,321,385	506,586	1,352,675	.....	174,038	2,878,268	2,616,941	.....	161,956	.....	99,371	.....	45
3,505,912	323,450	583,511	48,600	13,979	12,300	7,300	.....	5,000	.....	.....	.....	46
4,454,711	.....	3,309,378	427,566	.....	7,868,405	7,324,988	.....	350,000	75,000	118,417	.....	47
3,596,400	389,188	2,901,035	42,266	.....	3,506,990	3,506,990	.....	.....	.....	.....	.....	48
3,118,887	.....	2,417,354	12,500	.....	4,378,152	4,267,344	.....	110,808	.....	.....	.....	49
5,687,608	.....	3,611,866	369,186	77,717	6,645,498	5,763,639	.....	.....	.....	.....	881,859	50
2,869,955	162,170	1,391,229	40,140	3,000	4,894,863	1,776,903	.....	.....	2,610,132	.....	507,828	51
5,340,000	593,000	2,009,500	110,000	.....	386,000	.....	.....	150,000	.....	236,000	.....	52
2,853,900	406,350	989,550	64,450	.....	3,302,860	3,153,900	.....	17,000	97,500	34,460	.....	53
2,683,479	566,675	986,000	294,200	.....	3,999,224	3,595,962	.....	.....	66,300	336,962	.....	54
1,544,825	300,340	1,270,205	.....	639,589	3,955,300	3,847,288	.....	28,768	50,000	29,244	.....	55
2,279,944	266,800	862,513	64,885	.....	1,100,793	1,001,480	.....	1,846	97,467	.....	.....	56
3,899,462	400,000	1,021,911	113,407	.....	7,782,903	7,712,153	.....	2,750	.....	68,000	.....	57
1,925,000	163,000	536,500	212,142	46,673	2,967,750	2,700,000	.....	.....	206,000	61,750	.....	58
2,713,900	94,735	873,337	31,680	.....	4,535,431	3,646,840	.....	359,216	421,000	108,375	.....	59
2,609,300	.....	5,164,000	44,800	.....	3,921,600	3,073,600	.....	200,000	648,000	.....	.....	60
2,599,897	283,835	778,185	75,000	.....	2,086,771	2,032,771	.....	1,000	.....	53,000	.....	61
3,159,650	342,100	5,505,991	216,900	.....	6,809,975	6,705,075	.....	800	.....	104,100	.....	62
1,770,692	217,590	615,000	.....	.....	4,374,078	4,374,078	.....	.....	.....	.....	.....	63
1,349,050	.....	2,070,400	42,500	.....	3,576,800	3,508,700	.....	10,000	58,100	.....	.....	64
4,017,832	342,909	1,474,257	118,661	48,768	4,967,524	4,966,642	.....	882	.....	.....	.....	65
2,100,930	232,800	1,000,000	6,900	.....	2,895,200	2,895,200	.....	.....	.....	.....	.....	66

[3] Includes 93 per cent of value of county properties. For explanation, see p. 47.
[4] Value of electric-light system included with that of water-supply system.

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TABLE 25.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

[For a list of the cities arranged alphabetically by states, with the number

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 IN 1919.									
67	Kansas City, Kans.	$3,913,271	$201,828	$10,765	$221,526	$45,390	$5,358	$38,226	$48,819	$16,386
68	Lynn, Mass.	6,298,669	569,235	83,900	570,689	103,266	55,107	13,237	91,800	87,052
69	Yonkers, N. Y.	6,558,920	512,385	157,192	432,035	.....	242,353	88,500	22,000	.....
70	Duluth, Minn.	7,014,300	317,229	89,558	300,508	.....	33,068	23,227	65,935	71,100
71	Tacoma, Wash.	6,232,454	225,358	45,776	488,075	104	36,284	11,997	88,768	.....
72	Lawrence, Mass.	3,367,175	134,825	127,600	318,925	5,000	101,500	12,000	45,000	177,825
73	Elizabeth, N. J.	3,018,969	129,500	17,500	412,594	.....	35,000	.....	46,600	77,000
74	Utica, N. Y.	4,140,424	283,162	50,205	455,072	10,000	.....	.....	10,363	119,520
75	Somerville, Mass.	4,991,300	277,300	72,300	457,900	.....	54,900	47,400	85,000	109,900
76	Erie, Pa.	4,269,183	166,880	17,300	290,830	427	.....	59,951	20,221	31,287
77	Waterbury, Conn.	9,111,113	1,051,099	12,000	271,750	.....	4,052	.....	53,890	407,381
78	Oklahoma City, Okla.	4,630,437	110,275	97,167	245,790	.....	11,000	24,164	49,822	125,009
79	Schenectady, N. Y.	4,808,795	201,068	11,000	398,920	63,500	22,000	565,805	24,263	.....
80	Flint, Mich.	2,619,971	224,186	11,300	116,700	1,410	3,350	18,000	117,560	285,480
81	Fort Wayne, Ind.	3,434,960	117,000	11,000	239,375	.....	5,000	22,300	11,970	.....
82	Evansville, Ind.	2,691,592	113,000	125,500	209,454	.....	.....	25,000	27,146	.....
83	Savannah, Ga.	6,402,191	341,061	123,418	304,572	5,995	17,447	208,600	7,150	.....
84	St. Joseph, Mo.	3,549,292	143,000	94,000	243,220	15,000	5,500	.....	6,000	17,000
85	Jacksonville, Fla.	4,226,930	536,057	194,619	370,892	.....	11,746	122,635	45,363	31,300
86	Manchester, N. H.	4,559,573	331,250	93,970	540,219	.....	48,000	15,000	32,336	142,175
87	Canton, Ohio.	4,024,784	265,160	4,734	191,790	42,036	.....	328,792	38,098	.....
88	Peoria, Ill.	4,373,991	267,100	46,500	247,459	46,100	5,750	24,000	17,500	110,200
89	Harrisburg, Pa.	3,199,339	3,740	7,161	214,240	22,528	5,500	.....	12,720	.....
90	Knoxville, Tenn.	2,070,677	39,712	8,533	350,545	.....	19,044	750	2,807	245,666
91	Bayonne, N. J.	2,866,146	184,412	96,226	163,298	28,070	.....	6,100	23,341	.....
92	Wilkes-Barre, Pa.	6,677,710	182,900	119,500	357,830	450	35,000	25,000	2,400	.....
93	Troy, N. Y.	3,540,140	362,900	108,000	463,790	.....	8,200	211,800	61,000	.....
94	Allentown, Pa.	3,280,738	199,660	16,700	309,000	4,441	.....	17,000	11,000	.....
95	El Paso, Tex.	4,262,549	65,103	40,396	219,991	3,786	15,938	183,013	18,493	18,490
96	San Diego, Calif.	12,020,475	117,400	85,000	391,067	.....	68,500	12,000	67,100	.....
97	Wichita, Kans.	2,242,457	184,748	5,936	166,224	.....	.....	4,181	3,003	6,892
98	South Bend, Ind.	3,016,119	128,907	13,142	173,220	42,714	1,900	8,000	9,273	.....
99	Sioux City, Iowa.	2,876,351	151,000	62,000	180,000	500	662	20,000	25,000	.....
100	Hoboken, N. J.	4,449,898	476,979	58,150	560,960	10,077	.....	.....	25,538	.....
101	Portland, Me.	4,967,356	1,259,000	85,700	134,850	33,150	8,500	.....	30,000	192,200
102	Charleston, S. C.	1,976,800	112,500	130,825	173,880	.....	2,590	24,705	26,000	314,700
103	East St. Louis, Ill.	2,497,766	145,980	40,718	138,016	.....	20,561	52,500	2,100	.....
104	Terre Haute, Ind.	2,656,338	35,000	10,000	249,890	.....	.....	25,000	5,000	.....
105	Brockton, Mass.	3,448,965	595,500	69,825	216,550	4,040	3,100	228,525	39,225	82,975
106	Sacramento, Calif.	7,434,651	648,030	10,000	279,000	135,830	2,000	298,500	69,291	2,500
107	Binghamton, N. Y.	2,728,687	137,650	69,872	248,486	22,220	1,200	42,317	40,024	189,235
108	Tulsa, Okla.	2,596,047	184,455	13,385	194,492	.....	4,555	38,386	11,147	21,350
109	Johnstown, Pa.	3,728,390	173,000	12,500	233,343	.....	10,000	.....	12,775	.....
110	Rockford, Ill.	3,300,893	119,838	15,785	186,816	.....	59,343	.....	63,579	.....
111	Little Rock, Ark.	2,734,941	261,468	8,208	233,447	.....	19,026	7,357	13,368	27,797
112	Passaic, N. J.	2,875,645	215,415	25,324	228,975	490	40,288	.....	11,500	17,672
113	Pawtucket, R. I.	2,853,596	83,359	90,777	234,679	.....	1,350	23,317	52,990	19,467
114	Saginaw, Mich.	2,008,305	194,985	28,000	159,000	.....	24,520	.....	24,000	.....
115	Holyoke, Mass.	3,713,670	1,025,220	6,000	460,380	.....	95,000	.....	31,750	67,150
116	Altoona, Pa.	1,917,975	52,000	8,500	126,000	.....	.....	302,450	15,000	.....
117	Mobile, Ala.	2,531,072	275,000	127,800	285,272	20,000	5,000	.....	25,000	192,000
118	Springfield, Ohio.	2,320,500	208,500	61,700	244,000	.....	.....	.....	22,000	164,500
119	Springfield, Ill.	3,560,694	120,183	5,900	225,790	15,470	4,161	18,062	8,000	77,700
120	New Britain, Conn.	2,681,588	280,250	41,250	181,264	.....	.....	51,500	11,810	94,905
121	Covington, Ky.	2,076,919	307,000	6,755	197,062	.....	13,700	7,500	30,500	45,500
122	Chattanooga, Tenn.	3,200,393	365,800	26,907	415,596	51,000	5,500	44,375	46,000	87,153
123	Davenport, Iowa.	3,940,897	212,478	42,709	171,561	34,113	.....	.....	29,850	.....
124	Lansing, Mich.	1,985,698	157,099	10,621	139,578	.....	2,300	21,740	56,806	.....
125	Berkeley, Calif.	2,552,444	189,000	12,700	214,070	4,000	600	70,000	40,000	.....
126	Chester, Pa.	1,375,300	182,000	1,000	75,000	.....	.....	.....	1,000	.....
127	Racine, Wis.	2,464,393	98,500	16,404	167,400	26,400	9,611	32,295	13,000	.....
128	Lincoln, Nebr.	2,579,600	85,500	3,500	143,000	.....	6,600	.....	14,000	.....
129	Lancaster, Pa.	1,652,950	52,000	30,000	149,250	.....	.....	25,000	11,500	.....
130	Haverhill, Mass.	2,685,562	168,525	17,575	283,387	6,700	84,650	3,000	39,850	222,650
131	Augusta, Ga.	2,078,819	154,775	47,147	187,065	104,200	9,800	14,140	50,100	448,684
132	Macon, Ga.	1,775,570	136,670	8,255	116,050	81,500	5,400	25,386	9,500	332,041
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.									
133	Atlantic City, N. J.	$4,798,453	$355,000	$25,000	$589,137	$91,750	$105,000	$20,000	$137,030	.....
134	Tampa, Fla.	4,617,680	347,089	37,236	183,807	.....	.....	90,500	10,000	$80,122
135	Gary, Ind.	2,468,603	103,200	9,000	142,615	7,672	2,500	7,500	24,975	1,800
136	Topeka, Kans.	1,888,574	126,100	10,400	157,000	.....	12,200	22,374	.....	.....
137	Malden, Mass.	2,470,176	52,500	48,575	237,014	.....	27,000	34,187	39,400	42,800
138	Huntington, W. Va.	2,446,720	335,000	13,450	84,100	.....	.....	16,500	7,850	.....
139	East Orange, N. J.	2,537,825	53,114	45,050	203,119	.....	.....	.....	4,200	.....
140	Niagara Falls, N. Y.	1,556,210	182,721	10,202	252,436	1,230	11,405	3,700	63,946	.....
141	Kalamazoo, Mich.	1,584,585	79,831	37,648	106,800	.....	.....	.....	5,850	.....
142	Bay City, Mich.	1,935,475	223,000	.....	196,900	725	.....	.....	19,000	14,000
143	York, Pa.	2,003,278	29,975	4,540	232,020	66,500	4,250	9,000	5,800	.....
144	Roanoke, Va.	1,583,092	435,228	12,460	216,013	.....	2,500	42,278	20,595	29,834
145	Jackson, Mich.	2,228,703	11,222	22,200	157,634	.....	8,184	1,500	45,744	235,443

[1] Value of market building included with that of auditorium under "All other."

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 92.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Undistributed and all other.		Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
$1,938,193	$124,064	$1,260,682	$2,034	.....	$3,639,167	$2,454,689	$1,184,478	.....	.....	.....	.....	67
3,187,783	425,835	756,815	353,950	.....	4,332,120	4,202,872	.....	.....	.....	$129,248	.....	68
3,798,567	123,980	1,106,683	75,225	.....	4,403,648	4,224,648	.....	$4,000	$175,000	.....	.....	69
4,005,295	283,884	1,731,039	93,457	.....	5,023,182	3,602,016	1,418,466	2,700	.....	.....	.....	70
3,233,643	216,470	1,724,140	161,839	.....	8,405,603	4,446,985	2,988,807	2,700	459,360	.....	$507,751	71
1,497,550	269,300	642,975	34,675	.....	2,682,000	2,565,000	.....	.....	.....	117,000	.....	72
1,820,000	215,600	234,350	30,825	$4,000	93,475	.....	.....	.....	93,475	.....	.....	73
2,227,940	407,310	564,372	12,480	.....	154,091	.....	.....	.....	.....	.....	154,091	74
2,177,600	285,400	1,354,100	69,500	.....	1,120,210	1,120,210	.....	.....	.....	.....	.....	75
2,814,486	169,941	697,060	800	22,567	4,036,566	3,884,646	.....	600	1,320	.....	150,000	76
4,672,159	475,000	2,049,177	114,605	.....	3,439,099	3,439,099	.....	.....	.....	.....	.....	77
2,699,230	109,833	1,128,117	30,030	.....	2,962,826	2,962,826	.....	.....	.....	.....	.....	78
2,488,230	.....	966,762	67,247	22,426	2,203,090	2,094,113	.....	108,977	.....	.....	.....	79
1,505,825	64,900	247,500	23,760	39,400	2,101,637	2,059,312	.....	42,325	.....	.....	.....	80
2,000,765	176,250	849,300	2,000	3,000	2,850,000	1,842,000	912,000	56,500	.....	.....	39,500	81
1,678,624	76,348	416,420	20,100	.....	2,437,394	1,888,751	.....	156,643	130,000	262,000	.....	82
780,000	118,377	4,306,845	188,726	.....	1,630,620	896,040	.....	275,992	69,632	187,493	201,463	83
2,200,000	309,872	494,000	21,700	104,000	76,000	.....	.....	70,000	.....	.....	.....	84
1,168,928	146,014	1,585,805	13,571	.....	4,815,107	1,274,733	2,121,026	.....	1,419,348	.....	.....	85
1,211,756	451,700	1,543,707	149,460	.....	3,354,416	2,613,431	.....	1,300	.....	739,685	.....	86
2,690,000	72,500	391,674	.....	.....	1,822,148	1,541,776	.....	[1] 87	.....	.....	[1] 280,285	87
2,548,482	305,600	755,300	.....	.....	92,000	.....	.....	20,000	.....	.....	72,000	88
1,892,000	.....	1,041,450	.....	42,000	2,533,300	2,533,000	.....	300	.....	.....	.....	89
1,092,585	109,257	131,147	70,631	.....	1,914,724	1,813,544	.....	101,180	.....	.....	.....	90
2,049,362	112,261	170,988	32,088	.....	2,804,835	2,752,617	.....	.....	52,218	.....	.....	91
1,940,000	.....	3,700,530	314,100	.....	128,000	.....	.....	.....	.....	128,000	.....	92
1,875,750	.....	443,500	5,200	.....	3,427,199	3,216,612	.....	40,000	112,587	58,000	.....	93
2,300,000	.....	422,937	.....	.....	1,729,821	1,729,821	.....	.....	.....	.....	.....	94
1,440,554	66,005	2,032,571	158,209	.....	1,950,000	1,950,000	.....	.....	.....	.....	.....	95
1,968,288	323,617	7,424,402	1,563,101	2,175	10,254,922	7,746,216	.....	.....	1,650,000	145,000	713,706	96
1,289,605	85,443	490,635	5,790	.....	464,398	.....	.....	500	.....	.....	463,898	97
1,851,200	132,200	655,563	.....	.....	2,088,758	2,085,337	.....	965	.....	2,456	.....	98
1,739,058	145,757	327,374	225,000	2,500	1,263,847	1,252,974	.....	500	.....	10,373	.....	99
2,219,509	152,274	1,001,911	4,500	.....	629,612	359,696	.....	.....	.....	269,916	.....	100
2,198,850	173,400	711,700	140,006	.....	4,673,934	4,514,534	.....	1,900	.....	157,500	.....	101
560,800	.....	592,800	38,000	.....	1,677,908	1,545,408	.....	20,500	12,000	.....	100,000	102
1,501,159	90,500	506,232	.....	.....	.....	.....	.....	.....	.....	.....	.....	103
1,845,481	166,057	316,000	4,000	.....	142,000	.....	.....	.....	.....	142,000	.....	104
1,873,500	209,300	103,025	23,400	.....	2,397,736	2,373,236	.....	.....	.....	24,500	.....	105
2,463,000	250,000	3,190,500	86,000	1,765	2,119,500	2,043,000	.....	.....	66,500	10,000	.....	106
1,774,076	134,771	52,116	16,720	.....	1,798,675	1,797,675	.....	1,000	.....	.....	.....	107
1,942,362	74,392	111,523	.....	17,253	1,851,518	1,681,460	.....	28,690	.....	13,968	127,400	108
1,787,022	.....	1,466,500	33,250	.....	400	.....	.....	400	.....	.....	.....	109
1,905,200	189,400	731,033	29,899	.....	1,112,155	1,091,455	.....	20,700	.....	.....	.....	110
1,351,665	160,691	378,364	282,550	109,269	83,000	.....	.....	.....	.....	80,000	3,000	111
1,629,500	126,000	568,481	12,000	.....	.....	.....	.....	.....	.....	.....	.....	112
1,349,207	350,693	593,141	54,616	.....	2,993,353	2,964,760	.....	.....	.....	28,593	.....	113
1,257,000	85,000	228,300	7,500	5,000	1,559,500	1,160,000	.....	30,000	.....	257,500	112,000	114
1,501,700	.....	464,750	61,720	.....	3,879,300	1,399,000	2,480,300	.....	.....	.....	.....	115
1,260,025	.....	42,000	112,000	.....	2,160,300	2,160,300	.....	.....	.....	.....	.....	116
572,000	.....	1,001,500	27,500	8,000	3,343,775	1,166,775	.....	50,000	2,082,000	45,000	.....	117
1,371,000	115,800	133,000	.....	22,000	1,505,000	1,380,000	.....	125,000	.....	.....	.....	118
2,161,750	188,000	725,128	10,550	.....	1,664,008	1,208,965	193,668	375	.....	261,000	.....	119
1,514,411	.....	506,198	.....	.....	3,082,434	2,843,960	.....	.....	.....	74,474	164,000	120
892,777	144,000	414,000	18,125	.....	4,328,730	4,253,730	.....	37,000	.....	.....	38,000	121
888,459	168,031	1,024,872	76,700	.....	558,000	.....	.....	74,000	384,000	100,000	.....	122
2,085,000	222,336	1,104,850	38,000	5,343	285,454	.....	.....	.....	.....	25,000	260,454	123
1,358,300	79,218	150,992	9,044	10,416	1,783,247	1,148,596	528,873	27,501	.....	50,000	28,277	124
1,687,609	177,800	112,000	44,665	.....	106,700	.....	.....	.....	106,700	.....	.....	125
1,005,300	.....	111,000	.....	.....	43,000	.....	.....	.....	43,000	.....	.....	126
1,313,675	150,859	636,249	.....	10,000	83,038	.....	.....	5,000	6,000	72,038	.....	127
1,821,000	174,000	306,000	26,000	.....	2,217,000	1,860,000	356,000	1,000	.....	.....	.....	128
1,305,200	.....	80,000	.....	.....	2,315,000	2,180,000	.....	135,000	.....	.....	.....	129
1,102,450	232,600	524,175	.....	.....	1,822,588	1,816,988	.....	3,200	.....	2,400	.....	130
831,000	.....	159,900	72,008	.....	3,698,536	1,619,536	.....	.....	50,000	29,000	2,000,000	131
548,008	54,264	331,996	126,500	.....	1,452,400	1,293,034	.....	326	2,681	15,327	141,032	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
$2,028,000	$125,000	$1,272,536	$50,000	.....	$2,447,662	$2,447,662	.....	.....	.....	.....	.....	133
857,861	72,853	2,933,505	4,707	.....	84,784	.....	.....	$350	$46,017	$38,417	.....	134
1,255,525	190,741	674,725	48,350	.....	1,200	.....	.....	1,200	.....	.....	.....	135
1,143,500	65,000	352,000	.....	$117,500	1,040,500	1,040,000	.....	500	.....	.....	.....	136
1,252,750	346,050	354,600	55,300	.....	1,093,487	1,085,187	.....	650	.....	7,650	.....	137
1,501,820	85,000	388,500	14,500	.....	85,200	.....	.....	30,200	5,000	50,000	.....	138
1,793,472	219,691	116,846	72,333	.....	1,748,745	1,748,745	.....	.....	.....	.....	.....	139
827,163	105,695	97,712	.....	.....	1,877,135	1,821,635	.....	55,500	.....	.....	.....	140
986,577	173,364	171,915	22,600	200,000	989,314	916,959	.....	300	.....	72,055	.....	141
775,000	97,000	604,750	6,000	.....	1,579,420	1,155,000	$415,000	2,250	.....	7,170	.....	142
1,298,425	14,000	338,768	.....	.....	.....	.....	.....	.....	.....	.....	.....	143
549,258	.....	236,926	38,000	.....	116,854	.....	.....	101,854	.....	15,000	.....	144
1,319,815	144,127	278,581	4,253	.....	964,803	854,207	.....	25,000	.....	85,596	.....	145

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TABLE 25.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

[For a list of the cities arranged alphabetically by states, with the number

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 IN 1919—Continued.									
146	McKeesport, Pa.	$1,839,476	$6,500	$72,000	$65,500	$24,600		$18,000	$26,000	
147	Quincy, Mass.	2,266,018	120,400	24,550	164,680		$7,200	750	23,900	$42,500
148	Newton, Mass.	3,599,423	70,600	91,300	277,650	79,125	51,500		183,630	27,500
149	Charlotte, N. C.	833,810	208,610	3,000	55,000			22,200	18,000	
150	Elmira, N. Y.	1,513,308	221,700	2,700	166,000			1,500	12,260	
151	Cedar Rapids, Iowa.	2,741,351	432,496	20,820	145,141		5,625		21,972	250
152	Pasadena, Calif.	2,961,117	115,449	5,997	238,577	1,041	373	70,309	17,894	1,946
153	New Castle, Pa.	1,287,883	98,430	4,100	108,948		1,030	43,452	11,363	15,000
154	Fresno, Calif.	2,109,114	130,000	3,000	242,200	5,000	1,000	75,000	8,500	500
155	Galveston, Tex.	1,945,526	368,002	78,700	411,114	175		15,000	5,000	
156	Pueblo, Colo.	1,915,216	280,000	3,900	105,094				42,000	
157	Montgomery, Ala.	1,834,734	282,935	65,120	216,014		19,394	73,490	1,100	
158	Woonsocket, R. I.	1,115,250	211,650	33,700	113,600				27,200	22,250
159	Salem, Mass.	2,611,516	141,930	92,365	204,225	81,710	18,000	1,114	45,287	89,800
160	Decatur, Ill.	1,779,339	328	3,200	70,637		1,000		7,500	
161	Highland Park, Mich.	3,243,531	47,580	142,568	134,979	3,574	182,839	59,635	46,137	
162	Wheeling, W. Va.	2,517,175	129,300	8,080	194,230		3,500	46,350	22,750	5,500
163	Chelsea, Mass.	2,217,820	349,000	76,800	127,390			2,000	74,900	
164	Shreveport, La.	1,735,457	132,400	2,902	177,418	554	4,832	25,402	20,169	3,000
165	Butte, Mont.	2,291,807	99,377	23,500	137,875		1,555	154,620	32,700	52,938
166	Mount Vernon, N. Y.	2,977,340	209,000	119,831	256,794			229,000	10,000	
167	Winston-Salem, N. C.	849,039	112,000	2,006	98,237		4,000	76,456	10,000	100,000
168	Lexington, Ky.	1,203,761	6,100	29,507	109,793		13,980	186,078	16,935	41,253
169	Fitchburg, Mass.	2,002,666	124,934	55,418	177,083	6,075	31,826	19,650	55,100	290,817
170	Perth Amboy, N. J.	1,591,092	49,000	6,091	118,073		7,590		15,775	16,000
171	Portsmouth, Va.	923,890	153,000	5,490	110,000			21,500		45,000
172	Pittsfield, Mass.	2,243,955	156,000	28,000	143,500				25,000	51,230
173	Lima, Ohio.	1,687,705	82,000	27,000	202,210		5,400		5,800	
174	Superior, Wis.	2,206,847	234,231	11,840	174,271	16,293	4,670	180	20,982	
175	West Hoboken, N. J.	962,197	58,000		99,287				800	
176	Springfield, Mo.	1,357,267	5,000	4,521	147,435		2,223	90,000	5,000	33,380
177	Everett, Mass.	1,622,458	78,663	40,382	123,583	717	19,591		56,402	14,844
178	Dubuque, Iowa.	1,331,788	23,200	13,250	206,000	2,000	3,000		30,900	
179	Hamilton, Ohio.	2,133,028	70,000	7,500	193,618		2,000	5,000	1,000	
180	Stockton, Calif.	2,656,748	10,932	4,480	196,399	7,526			14,820	83,610
181	San Jose, Calif.	2,291,306	193,383	2,667	191,134	39,648	886	74,500	20,608	
182	Kenosha, Wis.	1,613,400	104,000	15,795	84,478	34,300	38,500	13,000	4,000	19,270
183	Charleston, W. Va.	2,016,480	65,000	2,900	97,350		565	13,775	18,150	200,000
184	Jamestown, N. Y.	1,332,630	97,000	4,300	103,400		5,500		18,157	142,875
185	Joliet, Ill.	2,560,216	9,700	39,678	97,670	27,915	1,200	18,368	14,950	
186	Waco, Tex.	1,916,165	388,730	11,700	208,834		9,000		20,000	
187	Taunton, Mass.	1,805,735	135,000	40,800	209,435	5,600	500	7,350	14,000	68,000
188	Madison, Wis.	2,961,130	111,219	20,791	115,990	37,820	19,470	238,182	12,736	185,300
189	Columbia, S. C.	1,218,982	176,000	65,500	164,500		21,000	7,882	35,000	8,000
190	Brookline, Mass.	5,575,700	265,400	123,000	234,200	30,000	40,500	14,400	169,800	117,000
191	Lorain, Ohio.	1,692,100	35,000	27,400	174,100					
192	Auburn, N. Y.	1,272,147	61,200	7,696	117,107		34,000	87,216	19,110	
193	Quincy, Ill.	2,062,026	53,500	4,270	143,500		8,000		6,000	7,770
194	Williamsport, Pa.	1,207,250	106,300	4,450	121,400		7,500		14,000	36,000
195	Aurora, Ill.	1,450,450	81,000	22,500	93,700	24,000	8,700	15,000	3,200	
196	Council Bluffs, Iowa.	1,890,000	27,500	32,000	180,000		7,500		5,000	
197	New Rochelle, N. Y.	2,461,470	66,300	78,600	261,950		8,000	125,000	25,000	
198	Waterloo, Iowa.	2,291,000	90,000	7,000	82,000		7,000		10,000	
199	Battle Creek, Mich.	2,234,171	355,000	75,000	172,650		21,500	20,000	12,000	
200	Austin, Tex.	1,376,044	65,000	2,300	150,878			17,700	39,496	80,000
201	Poughkeepsie, N. Y.	1,528,693	76,750	1,762	68,495		150,910			101,450
202	Stamford, Conn.	2,081,822	252,180	7,250	191,084		4,365	73,150	7,224	21,165
203	East Chicago, Ind.	1,090,046	111,980	2,784	64,500	7,500	1,500	75,500	9,500	2,500
204	Amsterdam, N. Y.	838,105	28,250	3,560	109,015	12,909	23,402	11,974	7,842	
205	Oshkosh, Wis.	1,431,744	70,161	19,493	102,000	24,059		2,600	21,100	
206	Danville, Ill.	648,896	32,900	2,028	94,759	2,887	50		1,232	
207	Easton, Pa.	1,287,989	24,850	500	109,400		4,400	33,500	7,500	
208	Orange, N. J.	1,087,019	55,000	8,894	166,721				3,000	40,000
209	Wilmington, N. C.	690,872	93,000	11,000	103,801		2,550	41,433		
210	Ogden, Utah.	2,515,600	1,263,400	3,500	126,800		600	300	14,000	
211	Norristown, Pa.	973,385	100,000	1,000	30,000			3,000	7,685	
212	Watertown, N. Y.	1,238,550	108,000		144,250	2,500	50	2,500	16,000	14,600
213	Waltham, Mass.	1,720,812	31,431	47,705	101,540	71,871	1,248	2,799	112,017	31,866
214	La Crosse, Wis.	1,234,145	78,755	4,200	117,453	450			14,352	
215	Green Bay, Wis.	1,136,032	48,767	1,209	57,992		7,759		4,361	
216	Muskogee, Okla.	2,083,229	24,881	3,846	112,003		995	30,371	22,798	151,500
217	Lynchburg, Va.	1,058,808	30,570	8,735	144,073		3,282	22,500	25,525	112,237
218	Joplin, Mo.	1,541,543	81,958	12,987	85,794		1,417		13,526	27,140
219	Newport, R. I.	1,322,616	174,080	64,477	42,320	1,500	13,042		35,430	14,243
220	Colorado Springs, Colo.	3,522,433	208,700	5,280	109,194	500	21,440		27,739	
221	Zanesville, Ohio.	1,021,868	5,000	25,000	100,000	508	7,000	20,700	11,100	5,000
222	Newport, Ky.	718,347	53,408	3,292	31,687				16,400	45,200
223	Everett, Wash.	1,097,872	28,870	7,785	76,815		573		15,112	
224	Newark, Ohio.	856,300	74,300	31,500	69,000		2,000		4,000	
225	Bellingham, Wash.	1,177,317	81,678	1,340	56,750				6,600	160
226	Jackson, Miss.	789,984	48,558	475	116,500			7,795	17,749	5,077
227	Boise, Idaho.	1,244,138	154,322	2,650	135,820	200	4,700	400	51,000	

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 92.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Undistributed and all other.		Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
$1,345,800	$112,476	$28,240	$140,360	.....	$1,673,000	$1,673,000	.....	.....	.....	.....	.....	146
1,502,313	221,875	157,850	.....	.....	1,596,000	1,558,500	.....	$500	.....	$37,000	.....	147
2,094,350	276,500	346,268	101,000	$18,215	3,893,098	3,889,598	.....	.....	.....	3,500	.....	148
280,000	102,000	100,750	44,250	.....	1,100,000	1,000,000	.....	.....	.....	15,000	$85,000	149
935,848	5,200	168,000	.....	.....	1,896,862	1,601,862	.....	.....	.....	295,000	.....	150
1,394,847	260,000	460,200	.....	.....	1,235,932	1,235,682	.....	250	.....	.....	.....	151
1,696,854	100,525	647,984	64,168	4,782	3,229,068	1,744,108	$829,402	.....	.....	.....	655,558	152
972,355	6,387	13,000	13,818	.....	65,100	.....	.....	100	.....	.....	65,000	153
1,085,414	118,500	426,500	13,500	60,000	100,000	.....	.....	.....	.....	.....	100,000	154
797,970	.....	258,219	11,346	82,500	2,026,068	2,000,598	.....	.....	.....	25,470	.....	155
959,905	135,000	344,000	45,317	2,500	1,890,700	1,886,000	.....	900	.....	3,800	.....	156
460,221	95,500	334,400	286,530	.....	2,312,005	2,213,149	.....	856	$94,000	4,000	.....	157
647,300	20,500	27,000	12,050	.....	1,152,500	1,152,500	.....	.....	.....	.....	.....	158
1,446,785	182,800	238,000	69,500	.....	2,641,902	2,505,128	.....	2,000	.....	134,774	.....	159
1,203,074	182,000	207,600	14,000	111,000	1,214,892	1,214,892	.....	.....	.....	.....	.....	160
2,538,163	87,469	587	.....	12,936	1,484,202	1,483,374	.....	828	.....	.....	.....	161
1,156,300	118,000	29,500	803,665	50,000	1,547,150	1,244,150	.....	275,000	25,000	3,000	.....	162
1,047,490	67,590	379,400	93,250	.....	572,050	571,900	.....	150	.....	.....	.....	163
811,485	.....	384,391	172,904	9,037	1,234,487	797,737	.....	1,750	.....	110,000	325,000	164
1,437,342	314,600	3,800	33,500	.....	.....	.....	.....	.....	.....	.....	.....	165
1,710,184	154,441	262,590	25,500	.....	.....	.....	.....	.....	.....	.....	.....	166
373,655	20,500	23,020	29,165	1,688	941,766	836,968	.....	45,000	.....	15,600	44,198	167
469,160	113,000	192,017	25,938	.....	50,180	.....	.....	50,180	.....	.....	.....	168
795,428	163,400	278,045	4,890	.....	1,427,235	1,416,710	.....	.....	.....	10,525	.....	169
1,096,563	70,000	212,000	.....	197,465	1,867,981	1,751,281	.....	2,500	114,200	.....	.....	170
481,000	.....	25,000	82,900	10,000	183,514	83,819	.....	47,000	.....	52,695	.....	171
1,434,225	.....	356,000	50,000	.....	2,472,100	2,470,700	.....	1,400	.....	.....	.....	172
1,214,095	45,000	95,500	10,700	.....	1,733,509	1,717,000	.....	16,500	.....	.....	.....	173
1,187,300	97,745	155,070	304,265	.....	.....	.....	.....	.....	.....	.....	.....	174
705,900	56,500	40,910	800	.....	.....	.....	.....	.....	.....	.....	.....	175
818,663	79,365	114,180	57,500	.....	14,840	.....	.....	2,640	.....	12,200	.....	176
1,052,723	130,153	105,400	.....	.....	444,589	415,000	.....	.....	.....	29,589	.....	177
647,148	159,068	247,222	.....	.....	879,000	868,000	.....	6,000	5,000	.....	.....	178
1,587,975	56,435	207,500	2,000	.....	1,785,698	1,163,620	622,078	.....	.....	.....	.....	179
1,388,552	347,000	603,429	.....	.....	983,620	.....	.....	.....	983,620	.....	.....	180
1,042,671	106,602	615,907	3,300	.....	.....	.....	.....	.....	.....	.....	.....	181
776,131	229,100	185,326	109,500	.....	775,512	775,512	.....	.....	.....	.....	.....	182
1,259,140	10,000	224,600	125,000	.....	500,000	.....	.....	.....	.....	500,000	.....	183
897,308	.....	64,000	.....	2,000	1,720,741	1,307,589	368,152	15,000	.....	.....	30,000	184
2,029,000	204,735	87,000	30,000	.....	424,170	424,170	.....	.....	.....	.....	.....	185
950,701	57,000	272,200	.....	.....	1,230,752	1,177,857	.....	.....	.....	2,651	50,244	186
1,052,900	144,400	118,750	9,000	.....	2,014,250	1,560,700	404,100	.....	.....	49,450	.....	187
1,233,718	143,627	813,527	28,750	.....	1,691,946	1,472,107	.....	54,931	.....	158,584	6,324	188
573,100	.....	162,000	6,000	.....	1,071,500	1,070,000	.....	1,500	.....	.....	.....	189
1,955,900	347,000	2,222,000	56,500	.....	1,274,609	1,269,100	.....	.....	.....	5,500	.....	190
1,199,600	30,000	162,600	64,000	.....	831,300	794,300	.....	.....	.....	37,000	.....	191
924,098	.....	21,720	.....	2,500	1,284,029	1,174,713	.....	.....	.....	19,000	90,316	192
1,006,036	103,200	717,250	12,500	.....	1,331,272	1,257,096	.....	30,176	.....	44,000	.....	193
762,600	.....	155,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	194
1,015,500	108,500	78,350	.....	90,609	604,500	600,000	.....	500	.....	4,000	.....	195
631,000	185,000	818,900	1,000	.....	1,260,300	1,250,000	.....	10,300	.....	.....	.....	196
1,351,620	151,000	330,000	64,000	.....	7,400	.....	.....	.....	7,400	.....	.....	197
1,430,000	125,000	540,000	.....	.....	852,500	850,000	.....	2,500	.....	.....	.....	198
1,029,399	102,622	376,000	70,600	.....	800,160	794,160	.....	6,000	.....	.....	.....	199
896,570	2,500	121,600	.....	.....	1,543,200	942,800	511,600	800	.....	86,000	2,000	200
778,511	175,155	172,660	.....	.....	881,557	881,557	.....	.....	.....	.....	.....	201
1,039,604	.....	452,100	33,700	.....	.....	.....	.....	.....	.....	.....	.....	202
629,097	71,000	81,135	33,050	.....	.....	.....	.....	.....	.....	.....	.....	203
623,300	.....	14,353	3,500	.....	1,153,213	1,153,213	.....	.....	.....	.....	.....	204
829,375	138,546	223,785	9,625	.....	776,092	748,642	.....	.....	.....	27,450	.....	205
185,000	131,831	198,206	.....	.....	.....	.....	.....	.....	.....	.....	.....	206
906,939	109,600	86,700	4,600	36,383	.....	.....	.....	.....	.....	.....	.....	207
750,709	.....	52,000	10,695	90,000	988,021	988,021	.....	.....	.....	.....	.....	208
387,088	6,500	20,500	25,000	.....	727,500	607,500	.....	60,000	.....	.....	60,000	209
798,000	70,000	224,000	15,000	.....	1,218,000	1,200,000	.....	500	.....	17,500	.....	210
760,000	.....	65,250	6,450	67,756	.....	.....	.....	.....	.....	.....	.....	211
591,650	275,000	30,000	54,000	.....	1,069,788	1,050,000	3,788	.....	.....	7,000	.....	212
625,903	240,372	433,350	17,710	.....	1,001,025	944,915	.....	296	.....	55,814	.....	213
709,390	.....	304,625	4,920	.....	1,063,375	1,028,851	.....	34,524	.....	.....	.....	214
795,589	77,830	142,525	.....	.....	276	.....	.....	276	.....	.....	.....	215
857,271	87,000	784,050	8,514	.....	1,345,376	1,220,376	100,000	.....	.....	25,000	.....	216
532,185	.....	95,801	83,900	.....	1,815,933	1,672,509	.....	141,865	.....	1,559	.....	217
1,013,724	86,487	215,510	2,000	.....	167,939	.....	86,053	63,032	.....	18,854	.....	218
606,060	37,198	330,707	3,619	5,250	32,855	.....	.....	295	27,280	5,280	.....	219
1,129,410	99,800	1,913,870	9,500	.....	3,616,217	3,462,143	.....	1,500	.....	152,574	.....	220
617,560	68,000	162,000	.....	.....	1,617,885	1,425,860	.....	70,610	.....	121,415	.....	221
490,650	57,710	20,000	.....	.....	922,635	885,850	.....	785	10,000	.....	46,000	222
871,271	32,332	57,614	7,500	.....	1,538,616	1,476,076	.....	334	62,206	.....	.....	223
643,500	.....	10,000	22,000	48,500	611,412	562,462	.....	150	.....	48,800	.....	224
779,089	138,100	137,100	6,500	.....	920,952	869,542	.....	.....	8,260	43,150	.....	225
402,618	33,908	154,404	2,900	.....	644,651	616,110	.....	200	.....	28,341	.....	226
748,128	80,183	66,735	.....	.....	74,170	.....	.....	1,000	.....	73,170	.....	227

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TABLE 26.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF SINKING FUND

[For a list of the cities arranged alphabetically by states, with the number

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.	Current.			
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	Grand total	$3,904,353,844	$3,595,433,966	$160,608,862	$148,311,016	$3,455,580,993	$72,143,229	$168,295,577	$144,722,427	$37,997,914	$25,613,704
	Group I	2,386,923,710	2,256,343,205	48,372,529	82,207,976	2,160,336,588	61,715,462	60,329,654	72,349,172	19,290,993	12,901,841
	Group II	436,745,142	376,214,951	22,407,922	38,122,269	384,363,642	3,310,886	23,691,107	12,497,036	7,715,781	5,163,690
	Group III	585,693,503	532,690,633	32,332,271	20,670,599	493,540,057	4,211,801	51,137,789	25,848,606	6,944,716	4,010,534
	Group IV	277,257,231	238,291,901	33,140,583	5,824,747	232,236,909	2,773,680	16,671,660	21,034,704	2,252,031	2,288,247
	Group V	217,734,258	191,893,276	24,355,557	1,485,425	185,103,797	131,400	16,462,367	12,992,909	1,794,393	1,249,392
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.										
1	New York, N. Y	$1,568,916,655	$1,568,916,655			$1,431,201,255	$60,880,000	$29,714,054	$33,996,500	$5,778,663	$7,346,183
2	Chicago, Ill	134,923,934	87,591,856	$3,973,642	$43,358,436	75,786,787	642,462	19,046,573	30,468,167	8,325,345	654,600
3	Philadelphia, Pa	182,335,461	171,282,884	11,018,077	34,500	177,325,175	93,000		1,127,271	3,575,378	214,637
4	Detroit, Mich	41,256,241	39,379,763		1,876,478	33,553,476	100,000	5,239,289	2,258,656		104,820
5	Cleveland, Ohio	90,849,201	67,302,404	13,165,000	10,381,797	82,629,984		3,348,714	4,498,500		372,003
6	St. Louis, Mo	22,190,489	20,654,168	1,536,321		21,584,000				365,799	240,690
7	Boston, Mass	127,758,292	127,758,292			127,121,218			78		633,996
8	Baltimore, Md	96,751,801	96,751,801			96,691,880					59,921
9	Pittsburgh, Pa	65,149,119	34,951,175	10,725,670	19,472,274	61,658,400		2,981,024		506,960	2,735
10	Los Angeles, Calif	56,792,517	41,754,207	7,953,819	7,084,491	52,781,413				738,848	3,272,256
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.										
11	San Francisco, Calif	$46,034,643	$46,034,643			$44,259,600				$1,309,949	$465,094
12	Buffalo, N. Y	46,896,051	44,795,886		$2,100,165	42,814,711	$136,118	$1,156,339	$1,360,150	720,723	708,010
13	Milwaukee, Wis	21,527,958	19,412,680		2,115,278	19,853,231	1,027	235,304	77	1,155,578	282,741
14	Washington, D. C	5,765,789	5,765,789			5,577,700					188,089
15	Newark, N. J	69,148,101	57,384,107		11,763,994	58,785,434	15,702	2,935,000	6,873,760	342,285	195,920
16	Cincinnati, Ohio	87,903,448	76,047,516	$5,784,180	6,071,752	85,960,515		1,148,208		33,218	761,507
17	New Orleans, La	50,721,190	50,721,190			42,442,896	3,158,039	2,435,000	2,440,613	44,525	200,117
18	Minneapolis, Minn	30,037,824	28,247,733		1,790,091	22,965,454		6,432,307	420,968	2,134	216,961
19	Kansas City, Mo	19,633,318	9,712,451	7,878,894	2,041,973	16,496,350		598,999	1,278,600	425,472	833,897
20	Seattle, Wash	50,673,175	32,071,747	6,362,412	12,239,016	37,749,280		8,752,950		3,681,897	489,048
21	Indianapolis, Ind	[1] 8,403,645	6,021,209	2,382,436		7,458,471			122,868		822,306
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.										
22	Jersey City, N. J	[5] $40,792,612	$30,981,682		$9,810,930	$35,557,037		$259,118	$4,950,359		$26,098
23	Rochester, N. Y	28,854,327	28,638,312		216,015	18,159,825		6,263,000	3,443,000	$542,459	446,043
24	Portland, Oreg	[6] 34,175,714	30,142,105	$818,565	3,215,044	23,892,900		9,705,970		383,277	193,567
25	Denver, Colo	20,769,066	20,523,214	245,852		15,320,400	$30,000	4,884,900	8,579	422,434	102,753
26	Providence, R. I	25,121,343	25,121,343			23,837,500	879,038		58,310	12,784	333,711
27	Louisville, Ky	13,042,338	13,042,338			12,936,600				50,594	55,144
28	Toledo, Ohio	18,456,249	14,605,228	3,851,021		16,661,598		1,526,532	21,500	205,270	41,349
29	St. Paul, Minn	20,775,633	20,775,633			11,086,000	2,843,553	3,019,224	3,761,500	61,406	3,950
30	Columbus, Ohio	26,573,410	25,287,410	1,286,000		19,514,750		5,860,300	648,880	143,713	405,767
31	Oakland, Calif	3,987,021	7,791,563	1,169,608	25,850	8,519,145				406,378	61,498
32	Atlanta, Ga	5,960,124	5,960,124			5,902,500				55,514	2,110
33	Akron, Ohio	13,430,597	10,521,608	2,908,989		11,567,046		1,723,175		32,073	108,303
34	Omaha, Nebr	24,123,576	13,215,344	3,765,525	7,142,707	19,550,938		3,195,671		1,207,468	169,499
35	Worcester, Mass	13,755,256	13,755,256			12,781,000			500,000	248,811	225,445
36	Birmingham, Ala	9,113,397	9,113,397			7,334,215	2,700	1,646,361		94,392	35,729
37	Richmond, Va	18,173,921	18,173,921			17,488,095	31,739		581,689		72,398
38	Syracuse, N. Y	13,286,228	13,181,990		104,238	10,935,397	6,445	1,642,282	235,361	285,339	181,404
39	New Haven, Conn	6,042,182	5,798,182	244,000		5,701,500			195,000	143,279	2,403
40	San Antonio, Tex	8,251,817	6,932,817	1,319,000		6,389,500			1,540,000	320,642	1,675
41	Dayton, Ohio	9,836,175	8,717,717	1,118,458		8,346,280		1,182,080	212,000	77,541	18,274
42	Memphis, Tenn	14,565,208	14,565,208			14,065,639		360,361	95,002		44,206
43	Bridgeport, Conn	9,968,145	9,968,145			9,701,000	15,391		247,153	4,601	
44	Scranton, Pa	3,907,666	2,198,532	1,709,134		3,488,000		315,377	78	104,211	
45	Grand Rapids, Mich	5,120,477	3,796,377	1,324,100		4,301,700		592,600	2,535		223,642
46	Paterson, N. J	8,690,575	8,690,575			7,050,878	19,000	315,081	1,291,820		13,796
47	Hartford, Conn	13,880,329	10,767,521	3,112,808		13,569,500	79,581		214,500	9,758	6,990
48	Dallas, Tex	8,011,885	8,011,885			7,447,250			309,440	250,036	5,159
49	Youngstown, Ohio	7,397,462	5,589,262	1,808,200		6,192,350		1,033,081	88,000	84,031	
50	Springfield, Mass	9,825,383	9,825,383			9,026,500	11,254		500,000	287,629	
51	Houston, Tex	17,042,178	17,042,178			16,199,667	80,677		737,020	19,487	5,327
52	Des Moines, Iowa	6,789,629	4,237,139	2,552,490		6,397,321			191,709	118,456	82,143
53	Fall River, Mass	8,189,062	8,189,062			7,958,550			100,000		130,512
54	New Bedford, Mass	11,746,541	11,746,541			10,211,939	26,735		990,000	248,420	269,447
55	Nashville, Tenn	8,510,550	8,510,550			8,193,850	3,700	222,000	91,000		
56	Trenton, N. J	8,955,732	8,955,732			6,027,620		2,240,677	686,000	100	1,335
57	Salt Lake City, Utah	9,234,183	7,504,485	1,729,698		6,887,000	3,788	1,649,897	834	646,906	45,758
58	Camden, N. J	8,310,758	8,310,758			7,160,350		251,000	859,500	36,074	3,834
59	Norfolk, Va	12,428,979	12,428,979			11,165,550	127,000		1,010,769	112,777	12,883
60	Albany, N. Y	10,455,947	10,300,132		155,815	8,551,236		1,361,450		186,057	357,204
61	Lowell, Mass	5,602,304	5,602,304			4,435,676	26,200		1,000,000		140,428
62	Cambridge, Mass	10,723,042	10,723,042			9,805,400	25,000		750,000		142,642
63	Reading, Pa	2,777,844	1,979,544	798,300		2,626,800		11,000	134,000		6,044
64	Wilmington, Del	6,208,457	6,208,457			6,133,450			30,000	43,332	1,675
65	Spokane, Wash	10,416,879	7,846,356	2,570,523		8,360,000		1,876,652	62,811	94,736	22,680
66	Fort Worth, Tex	7,413,302	7,413,302			7,100,605			300,257	4,731	7,709

[1] Sinking and investment funds and public trust funds for municipal uses. [2] Net debt is funded and floating debt less sinking fund assets. [3] Decrease.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 94.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT [2] 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]	City number.
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
$3,107,845,782	$796,508,062	$112.64	$2,725,565,617	$78.63	$1,178,788,227	$34.01	$2,697,551,844	$77.82	$88,408,764	$53,522,310	$34,886,454	
1,736,152,505	650,771,205	160.41	1,581,983,646	106.31	804,940,064	54.09	1,589,783,335	106.84	47,710,163	42,330,151	5,380,012	
391,221,488	45,523,654	100.58	325,784,320	75.03	110,960,822	25.55	335,197,968	77.20	10,358,982	3,694,971	6,664,011	
518,419,559	67,273,944	81.84	439,767,824	61.45	145,925,679	20.39	401,306,687	55.38	21,998,884	4,470,608	17,528,276	
261,440,128	15,817,103	59.50	207,884,225	44.61	69,373,006	14.89	211,820,055	45.46	6,391,720	1,101,479	5,290,241	
200,612,102	17,122,156	60.09	170,145,602	46.96	47,588,656	13.13	159,443,799	44.01	1,949,015	1,925,101	23,914	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
$1,087,186,536	$481,730,119	$285.82	$957,571,845	$174.45	$611,344,810	$111.37	$1,009,309,052	$183.87	$35,230,382	$30,976,752	$4,253,630	1
103,689,605	31,234,329	51.45	128,740,940	49.09	6,182,994	2.36	73,149,582	27.89	334,951	[3] 74,988	409,939	2
143,871,961	38,463,500	102.39	135,441,983	76.06	46,893,478	26.33	141,761,945	79.60	10,469,000	4,890,998	5,578,002	3
31,630,309	9,625,932	43.77	38,501,127	40.85	2,755,114	2.92	26,288,105	27.89	3,543,700	1,283,788	2,259,912	4
83,175,511	7,673,690	119.14	69,584,855	91.25	21,264,346	27.89	73,012,386	95.75	2,028,142	1,768,289	259,853	5
20,285,489	1,905,000	29.13	19,537,162	25.64	2,653,327	3.48	15,427,456	20.25	[3] 1,771,000	289,206	[3] 2,060,206	6
84,510,252	43,248,040	172.90	89,576,681	121.23	38,181,611	51.67	84,030,049	113.72	[3] 1,474,146	699,879	[3] 2,174,025	7
70,055,345	26,696,456	148.44	71,534,131	109.75	25,217,670	38.69	65,528,222	100.54	449,900	2,006,365	[3] 1,556,465	8
58,190,199	6,958,920	112.51	53,813,819	92.94	11,335,300	19.58	52,949,507	91.44	[3] 707,800	469,980	[3] 1,177,780	9
53,557,298	3,235,219	102.96	17,681,103	32.05	39,111,414	70.90	48,327,031	87.61	[3] 392,966	19,882	[3] 412,848	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
$44,982,043	$1,052,600	$92.26	$33,598,695	$67.33	$12,435,948	$24.92	$43,034,322	$86.24	[3] $216,500	$25,672	[3] $242,172	11
42,396,025	4,500,026	94.28	34,013,766	68.38	12,882,285	25.90	38,235,227	76.87	3,331,503	[3] 42,381	3,373,884	12
21,293,708	234,250	48.28	21,163,856	47.46	364,102	0.82	19,854,258	44.53	[3] 104,210	.....	[3] 104,210	13
5,742,489	23,300	13.52	5,765,789	13.52	.....	.....	3,075,968	7.21	[3] 224,790	829,955	[3] 1,054,745	14
52,602,486	16,545,615	171.20	51,941,101	128.60	17,207,000	42.60	41,604,402	103.01	2,775,886	1,610,610	1,165,276	15
70,857,930	17,045,518	220.31	54,105,018	135.60	33,798,430	84.71	67,482,103	169.13	2,493,110	1,675,854	817,256	16
49,129,690	1,591,500	133.50	37,998,831	100.01	12,722,359	33.49	44,667,332	117.56	[3] 730,701	[3] 1,175,854	445,153	17
27,294,390	2,743,434	81.56	27,937,824	75.86	2,100,000	5.70	19,573,577	53.15	[3] 752,622	[3] 88,994	[3] 663,628	18
18,188,818	1,444,500	62.27	17,483,587	55.46	2,149,731	6.82	13,396,849	42.49	1,596,000	873,087	722,913	19
50,330,264	342,911	166.86	33,372,208	109.89	17,300,967	56.97	37,469,785	12.34	2,176,570	[3] 133,160	2,309,730	20
8,403,645	.....	27.72	8,403,645	27.72	.....	.....	6,804,145	22.44	14,736	120,182	[3] 105,446	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
$31,115,173	$9,677,439	$139.24	$29,684,357	$101.33	$11,108,255	$37.92	$25,528,562	$87.14	[3] $10,471	$550,360	[3] $560,831	22
28,161,527	692,800	104.51	17,802,168	64.48	11,052,159	40.03	15,838,204	57.36	1,678,025	809	1,677,216	23
32,280,357	1,895,357	135.97	19,179,897	76.31	14,995,817	59.66	20,724,029	82.45	1,367,700	218,319	1,149,381	24
20,064,989	704,077	83.17	6,643,253	26.60	14,125,813	56.57	14,345,579	57.45	13,754,567	[3] 50,289	13,804,856	25
14,921,895	10,199,448	106.81	21,402,843	91.00	3,718,500	15.81	14,140,571	60.12	[3] 49,316	726,741	[3] 776,057	26
12,704,338	338,000	55.87	11,562,130	49.53	1,480,208	6.34	11,220,199	48.07	[3] 1,029,500	[3] 50,054	[3] 979,446	27
14,442,347	4,013,902	79.35	16,879,249	72.57	1,577,000	6.78	12,444,713	53.51	521,300	636,942	[3] 115,642	28
18,345,773	2,429,860	89.73	15,264,893	65.93	5,510,740	23.80	10,136,521	43.78	196,428	464,342	[3] 267,914	29
18,053,360	8,520,050	116.24	21,614,410	94.55	4,959,000	21.69	10,602,690	46.38	1,545,300	765,862	779,438	30
8,987,021	.....	42.89	6,296,491	30.05	2,690,530	12.84	8,225,350	39.25	[3] 372,885	22,289	[3] 395,174	31
4,227,624	1,732,500	30.76	3,517,669	18.15	2,442,455	12.61	4,023,869	20.77	[3] 116,500	111,857	[3] 228,357	32
12,317,792	1,112,805	71.56	6,448,258	34.36	6,982,339	37.20	10,298,546	54.87	2,431,338	291,107	2,140,231	33
23,023,613	1,099,963	129.60	16,830,869	90.42	7,292,707	39.18	18,445,214	99.10	272,300	18,833	253,467	34
9,787,256	3,968,000	78.95	8,583,316	49.26	5,171,940	29.68	6,073,690	34.86	[3] 1,246,700	575	[3] 1,247,275	35
8,773,697	339,700	53.35	8,879,397	51.98	234,000	1.37	6,279,104	36.76	57,605	289,137	[3] 231,532	36
13,675,496	4,498,425	108.35	15,368,765	91.63	2,805,156	16.72	12,533,955	74.73	448,041	483,697	[3] 35,656	37
13,262,011	24,217	79.84	9,071,228	54.51	4,215,000	25.33	10,941,842	65.75	573,671	.....	573,671	38
5,892,182	150,000	38.26	6,022,182	38.13	20,000	0.13	5,577,460	35.31	797,000	68,330	728,670	39
7,993,317	258,500	53.55	8,251,817	53.55	.....	.....	5,313,970	34.49	[3] 83,500	173,756	[3] 257,256	40
8,997,295	838,880	66.43	7,973,395	53.85	1,862,780	12.58	7,487,176	50.56	[3] 181,500	126,542	[3] 308,042	41
14,532,208	33,000	98.59	10,731,037	72.64	3,834,171	25.95	13,525,498	91.55	354,609	51,814	302,795	42
9,219,754	748,391	72.31	9,968,145	72.31	.....	.....	8,958,653	64.98	1,154,100	44,969	1,109,131	43
3,611,772	295,894	28.62	3,907,666	28.62	.....	.....	2,829,731	20.72	[3] 111,000	35,838	[3] 146,838	44
4,886,577	233,900	38.02	3,459,477	25.70	1,661,000	12.33	3,961,718	29.42	[3] 75,000	94,116	[3] 169,116	45
7,513,208	1,177,367	64.72	8,690,575	64.72	.....	.....	5,282,430	39.34	198,430	94,319	104,111	46
13,540,848	339,481	104.36	10,678,329	80.28	3,202,000	24.07	11,741,775	88.28	47,000	[3] 521,882	568,882	47
7,862,135	149,750	60.71	6,102,966	46.25	1,908,919	14.46	6,163,596	46.70	758,250	145,121	613,129	48
7,017,491	379,971	59.05	5,478,762	43.73	1,918,700	15.32	5,873,736	46.88	224,150	77,213	146,937	49
9,297,629	527,754	80.03	7,679,111	62.55	2,146,272	17.48	7,968,115	64.90	383,951	94,683	289,268	50
15,579,178	1,463,000	139.43	12,813,678	104.84	4,228,500	34.59	14,298,075	116.98	[3] 263,968	140,807	[3] 404,775	51
6,769,710	19,919	55.97	6,789,629	55.97	.....	.....	6,395,864	52.73	996,353	252	996,101	52
7,855,062	334,000	68.07	6,756,162	56.16	1,432,900	11.91	5,043,354	41.92	[3] 387,500	42,971	[3] 430,471	53
11,429,541	317,000	100.22	9,899,541	84.46	1,847,000	15.76	8,149,372	69.53	[3] 432,466	27,273	[3] 459,739	54
8,449,850	60,700	72.80	7,438,550	63.63	1,072,000	9.17	7,653,942	65.48	[3] 89,000	[3] 414,641	325,641	55
7,276,603	1,679,129	77.33	7,686,732	66.37	1,269,000	10.96	3,520,033	30.39	431,000	20,345	410,655	56
9,234,183	.....	81.56	7,034,153	62.13	2,200,030	19.43	6,777,097	59.86	[3] 162,523	[3] 67,051	[3] 95,472	57
6,300,408	2,010,350	73.58	6,562,233	58.10	1,748,525	15.48	4,962,278	43.94	269,400	143,277	126,123	58
10,340,210	2,088,769	110.85	9,241,531	82.42	3,187,448	28.43	9,131,592	81.44	[3] 189,000	213,225	[3] 402,225	59
9,902,221	553,726	93.68	8,630,147	77.32	1,825,800	16.36	7,282,246	65.24	[3] 408,234	79,459	[3] 487,693	60
5,411,904	190,400	50.23	4,216,554	37.81	1,385,750	12.43	2,864,220	25.68	[3] 282,621	90,971	[3] 373,592	61
9,529,142	1,193,900	98.50	9,615,042	88.32	1,108,000	10.18	6,047,163	55.55	[3] 1,122,750	[3] 815,149	[3] 307,601	62
2,328,058	449,786	26.10	2,262,844	21.26	515,000	4.84	2,086,163	19.60	[3] 67,500	[3] 2,387	[3] 65,113	63
6,124,857	83,600	58.45	4,626,372	43.55	1,582,085	14.89	6,132,849	57.73	[3] 156,550	486	[3] 157,036	64
10,347,145	69,734	99.97	8,070,546	77.45	2,346,333	22.52	8,134,551	78.06	[3] 314,000	[3] 192,195	[3] 121,805	65
7,032,802	380,500	71.93	4,151,455	40.28	3,261,847	31.65	6,341,392	61.53	690,850	237,619	453,231	66

[1] Amount of county debt not included. For explanation, see p. 47.
[2] Includes 89 per cent of debt of county government. For explanation, see p. 47.
[3] Includes 93 per cent of debt of county government. For explanation, see p. 47.

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TABLE 26.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF SINKING FUND

[For a list of the cities arranged alphabetically by states, with the number

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.	Current.			
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.										
67	Kansas City, Kans.	$7,972,497	$7,088,924	$883,573		$6,030,566	$669	$1,716,565	$32,038	$124,588	$68,071
68	Lynn, Mass.	6,204,926	6,204,926			5,234,500			683,000		287,426
69	Yonkers, N. Y.	14,821,414	14,821,414			9,142,666		1,474,000	4,204,500		248
70	Duluth, Minn.	7,617,459	5,959,182	1,658,277		7,207,375		332,000	16,428	6,030	55,626
71	Tacoma, Wash.	10,959,187	9,935,013	1,020,888	$3,286	10,009,995		577,882	225,669	99,498	46,143
72	Lawrence, Mass.	5,209,415	5,209,415			4,043,010			1,000,000		166,405
73	Elizabeth, N. J.	5,059,518	5,059,518			4,446,850		314,344	298,324		
74	Utica, N. Y.	3,186,355	3,186,355			2,831,460		279,007	75,000		888
75	Somerville, Mass.	2,115,137	2,115,137			1,506,000			609,000		137
76	Erie, Pa.	3,642,326	1,808,326	1,834,000		3,409,510		164,705	4,984	27,182	35,945
77	Waterbury, Conn.	6,941,906	6,849,070	92,836		6,384,240			436	557,057	173
78	Oklahoma City, Okla.	8,258,835	6,008,637	2,250,198		7,661,948	2,000		433,327	32,810	128,750
79	Schenectady, N. Y.	6,316,379	6,316,379			4,660,872		187,761	1,429,238	37,899	609
80	Flint, Mich.	4,162,000	3,247,000	915,000		3,305,112		374,897	150,130	18,554	313,307
81	Fort Wayne, Ind.	1,363,935	747,435	616,500		1,251,067			3,524	16,872	92,472
82	Evansville, Ind.	1,905,878	1,587,428	318,450		1,816,700	21,750		31,000	1,424	35,004
83	Savannah, Ga.	3,898,227	3,843,907	54,320		3,614,000			224,320	27,485	32,422
84	St. Joseph, Mo.	2,497,466	742,936	1,754,530		2,474,550	9,129			8,883	4,904
85	Jacksonville, Fla.	5,416,243	4,440,576	975,667		5,145,850	76,490	60,000	76,000	16,182	41,721
86	Manchester, N. H.	2,308,332	2,308,332			1,783,700			200,000	1,954	322,678
87	Canton, Ohio	6,740,202	4,879,780	1,860,422		5,679,587		867,250	153,097	40,219	49
88	Peoria, Ill.	1,854,011	1,280,499	528,000	45,512	979,500	8,712	644,555	220,000	1,244	
89	Harrisburg, Pa.	3,423,410	1,816,510	1,606,900		3,342,800		66,300		14,264	46
90	Knoxville, Tenn.	5,756,077	5,756,077			5,127,925		266,579	361,573		
91	Bayonne, N. J.	7,484,435	7,484,435			4,198,150	600,000	1,142,391	1,536,856		7,038
92	Wilkes-Barre, Pa.	2,893,103	1,974,603	918,500		2,349,600		403,000	125,000	15,503	
93	Troy, N. Y.	4,744,579	4,531,580	124,000	88,999	4,444,047		194,250		105,126	1,156
94	Allentown, Pa.	1,995,777	552,277	1,443,500		1,918,411	24,000		51,000		2,366
95	El Paso, Tex.	4,816,376	4,816,376			4,374,500				375,816	66,060
96	San Diego, Calif.	11,229,196	10,420,196	809,000		11,100,025				84,941	44,230
97	Wichita, Kans.	3,060,652	2,574,172	486,480		1,802,002		1,126,851	125,853	480	5,466
98	South Bend, Ind.	1,464,760	632,306	832,454		1,231,850			150,454	4,248	78,208
99	Sioux City, Iowa.	1,972,919	1,224,773	748,146		1,805,500		2,936	164,483		
100	Hoboken, N. J.	6,993,616	6,993,616			4,749,608		2,886	2,232,772		8,350
101	Portland, Me.	8,604,355	4,012,655		4,591,700	8,344,509	126,872		110,200		22,774
102	Charleston, S. C.	5,719,636	5,719,636			5,532,680	12,042		80,000	89,914	5,000
103	East St. Louis, Ill.	3,094,307	2,064,002	650,476	379,829	1,675,561	272,863	921,170	222,428	1,923	362
104	Terre Haute, Ind.	1,385,662	657,662	728,000		1,371,145			8,000		6,517
105	Brockton, Mass.	4,499,874	4,499,874			3,831,500			650,000		18,374
106	Sacramento, Calif.	5,385,301	4,560,363	824,938		5,122,192			154,045	102,474	6,590
107	Binghamton, N. Y.	2,845,512	2,845,512			2,532,290		20,637	211,537	69,920	11,128
108	Tulsa, Okla.	4,523,387	3,052,090	1,471,297		3,891,362	10,523	140,292	396,245	13,355	71,610
109	Johnstown, Pa.	1,871,439	930,439	941,000		1,871,000				439	
110	Rockford, Ill.	2,383,237	1,689,623	515,650	177,964	637,100		888,039	825,006	33,092	
111	Little Rock, Ark.	1,982,677	1,090,965	466,000	425,712	466,000	1,084,542	425,712		5,223	1,200
112	Passaic, N. J.	4,027,486	4,027,486			3,492,250	6,654	241,000	287,582		
113	Pawtucket, R. I.	7,427,758	7,427,758			6,754,000	432,000		100,000	62,421	79,337
114	Saginaw, Mich.	1,292,010	1,269,321	22,689		760,000	4,000	465,300		30,794	31,916
115	Holyoke, Mass.	3,482,923	3,482,923			3,006,500			475,000	223	1,200
116	Altoona, Pa.	2,745,379	2,065,879	679,500		2,217,100	59,399	392,400	3,000	60,908	12,572
117	Mobile, Ala.	3,887,077	3,879,097	7,980		3,472,000		366,000	48,973		104
118	Springfield, Ohio	3,390,444	2,737,944	652,500		2,697,229		577,831	96,500	11,161	7,723
119	Springfield, Ill.	1,956,916	1,284,171	531,000	111,745	1,343,345	4,807	75,071	449,960	38,247	45,486
120	New Britain, Conn.	3,464,668	3,464,668			3,400,000			17,000	4,231	43,437
121	Covington, Ky.	3,527,602	3,527,602			2,877,200		271,038	368,225	11,139	
122	Chattanooga, Tenn.	4,179,318	4,179,318			4,033,700		82,322	60,913		2,383
123	Davenport, Iowa.	2,225,609	1,073,696	1,151,913		2,210,500			5,000	6,412	3,697
124	Lansing, Mich.	676,684	637,283	39,401		314,400		318,334		16,115	27,835
125	Berkeley, Calif.	1,747,264	1,244,303	502,961		1,658,670			52,961	17,294	18,339
126	Chester, Pa.	2,343,100	1,572,600	770,500		1,855,500		283,600	204,000		
127	Racine, Wis.	1,001,126	1,001,126			913,700			67,750		19,676
128	Lincoln, Nebr.	2,297,050	1,855,913	441,137		1,234,000		1,004,755	32,337	24,495	1,463
129	Lancaster, Pa.	1,580,000	870,000	710,000		1,580,000					
130	Haverhill, Mass.	2,478,600	2,478,600			2,151,000			325,000		2,000
131	Augusta, Ga.	4,757,477	4,485,477	272,000		3,950,000			802,111	5,366	
132	Macon, Ga.	2,186,805	2,186,805			1,977,000	17,228		162,925	28,626	1,026
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.										
133	Atlantic City, N. J.	$11,625,836	$11,625,836			$11,156,500		$18,100	$310,000	$40,923	$100,313
134	Tampa, Fla.	3,806,121	3,218,009	$588,112		3,737,638				42,647	25,836
135	Gary, Ind.	815,632	371,632	444,000		757,500					58,132
136	Topeka, Kans.	2,634,901	2,074,724	560,177		1,876,895		600,549		155,019	2,438
137	Malden, Mass.	2,696,797	2,696,797			1,973,000			600,000	123,797	
138	Huntington, W. Va.	1,920,973	1,005,973	915,000		1,874,000		45,000		1,973	
139	East Orange, N. J.	4,194,818	4,194,818			3,083,755		649,499	460,496		1,068
140	Niagara Falls, N. Y.	4,010,720	4,010,720			3,501,219		489,822			19,679
141	Kalamazoo, Mich.	1,434,558	1,036,430	398,128		1,008,536		295,514		128	130,380
142	Bay City, Mich.	1,035,000	920,500	114,500		869,500		139,000	26,500		
143	York, Pa.	1,319,126	998,495	320,631		1,265,000	$7,500	26,300		20,326	
144	Roanoke, Va.	2,147,777	2,147,777			2,117,500				30,277	
145	Jackson, Mich.	1,988,890	1,328,890	660,000		1,723,104		168,258	55,000	21,201	21,327

[1] Sinking and investment funds and public trust funds for municipal uses.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 94.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT [2] 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]	City number.
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.												
$7,898,780	$73,717	$81.05	$4,893,243	$49.75	$3,079,254	$31.31	$5,852,304	$59.50	[3] $151,302	[3] $50,244	[3] $101,058	67
5,410,926	794,000	63.55	4,170,426	42.72	2,034,500	20.84	3,731,657	38.22	[3] 556,700	[3] 107,409	[3] 449,291	68
14,675,550	145,864	152.69	12,100,664	124.66	2,720,750	28.03	9,052,415	93.26	85,003	[3] 8,292	93,295	69
7,466,584	150,875	79.55	4,370,818	45.65	3,246,641	33.91	6,895,538	72.01	77,000	[3] 56,018	133,018	70
10,115,847	843,340	115.45	4,374,918	46.09	6,584,269	69.37	9,013,587	94.96	[3] 133,500	105,366	[3] 238,866	71
4,753,705	455,710	56.03	4,383,415	47.15	826,000	8.88	3,449,504	37.10	[3] 82,170	64,013	[3] 146,183	72
3,331,700	1,727,818	54.85	5,003,518	54.25	56,000	0.61	2,352,187	25.50	[3] 3,400	354,831	[3] 358,231	73
2,979,205	207,150	34.88	3,082,805	33.75	103,550	1.13	2,678,344	29.32	[3] 98,976	8,601	[3] 107,577	74
2,115,137	.....	23.35	2,109,137	23.28	6,000	0.07	1,506,000	16.62	[3] 251,500	.....	[3] 251,500	75
3,284,086	358,240	40.78	3,272,894	36.64	369,432	4.14	3,045,198	34.09	866,895	88,768	778,127	76
6,798,406	143,500	78.36	4,881,906	55.11	2,060,000	23.25	6,224,240	70.26	97,700	20,000	77,700	77
7,557,991	700,844	93.34	5,510,450	62.28	2,748,385	31.06	5,505,629	62.22	315,900	453,375	[3] 137,475	78
5,759,590	556,789	73.15	5,976,273	69.21	340,106	3.94	4,759,590	55.12	[3] 249,236	[3] 66,835	[3] 182,401	79
4,162,000	.....	49.43	2,837,980	33.71	1,324,020	15.73	3,305,112	39.26	370,322	.....	370,322	80
1,363,935	.....	16.39	904,401	10.87	459,534	5.52	1,225,489	14.73	28,700	[3] 12,570	41,270	81
1,824,878	81,000	22.97	1,515,954	18.27	389,924	4.70	1,833,364	22.09	[3] 45,000	[3] 5,741	[3] 39,259	82
3,898,227	.....	48.67	3,709,227	46.31	189,000	2.36	3,593,500	44.86	[3] 71,000	[3] 8,500	[3] 62,500	83
2,465,372	32,094	32.15	2,472,466	31.82	25,000	0.32	2,207,204	28.41	[3] 40,000	115,942	[3] 155,942	84
5,336,893	79,350	69.81	3,361,505	43.32	2,054,738	26.48	4,912,094	63.31	[3] 18,473	86,560	[3] 105,033	85
2,088,332	220,000	30.00	2,105,332	27.36	203,000	2.64	1,458,653	18.96	[3] 60,300	20,414	[3] 80,714	86
6,273,095	467,107	89.30	5,856,563	77.60	883,639	11.71	5,211,274	69.05	978,307	127,245	851,062	87
1,689,199	164,812	24.82	1,854,011	24.82	.....	.....	946,222	12.67	[3] 93,792	1,517	[3] 95,309	88
3,124,810	298,600	46.14	3,213,610	43.31	209,800	2.83	3,093,829	41.70	576,600	37,931	538,669	89
5,756,077	.....	78.04	4,281,077	58.04	1,475,000	20.00	5,064,284	68.66	917,794	11,390	906,404	90
7,180,185	304,250	101.86	5,425,435	73.84	2,059,000	28.02	3,869,773	52.67	1,720,100	[3] 56,795	1,776,895	91
2,876,603	16,500	39.75	2,893,103	39.75	.....	.....	2,275,880	31.27	[3] 95,000	[3] 365	[3] 94,635	92
4,710,407	34,172	65.21	2,065,298	28.39	2,679,281	36.83	4,343,363	59.70	[3] 201,173	14,737	[3] 215,910	93
1,783,277	212,500	28.33	1,818,177	25.81	177,600	2.52	1,661,385	23.59	[3] 37,004	19,927	[3] 56,931	94
4,382,376	434,000	69.05	3,327,972	47.71	1,488,404	21.34	3,564,906	51.11	14,500	42,122	[3] 27,622	95
11,229,196	.....	161.86	3,394,025	48.92	7,835,171	112.94	10,447,091	150.59	128,500	78,724	49,776	96
3,060,652	.....	44.25	2,715,652	39.26	345,000	4.99	1,750,722	25.31	[3] 85,980	[3] 3,842	[3] 82,138	97
1,464,760	.....	21.37	1,241,838	18.11	222,922	3.25	1,196,748	17.46	52,578	[3] 16,011	68,589	98
1,918,193	54,726	28.92	1,972,919	28.92	.....	.....	1,726,215	25.31	202,000	[3] 29,210	231,210	99
6,523,227	470,389	102.60	6,876,616	100.88	117,000	1.72	3,923,850	57.56	455,788	[3] 58,264	514,052	100
7,791,415	812,940	127.37	4,287,655	63.47	4,316,700	63.90	7,539,128	111.60	153,945	58,981	94,964	101
5,180,636	539,000	85.95	4,294,636	64.54	1,425,000	21.41	5,499,203	82.64	42,713	5,775	36,938	102
3,094,307	.....	47.26	3,094,307	47.26	.....	.....	1,866,910	28.51	230,686	34,760	195,926	103
1,363,695	21,936	21.41	1,385,662	21.41	.....	.....	1,321,841	20.43	63,762	[3] 7,882	71,644	104
4,111,624	388,250	69.63	2,759,874	42.70	1,740,000	26.92	3,254,971	50.37	[3] 216,825	1,473	[3] 218,298	105
5,165,926	219,375	83.97	4,332,101	67.55	1,053,200	16.42	5,082,910	79.26	[3] 130,748	[3] 22,122	[3] 108,626	106
2,689,545	155,967	44.49	2,845,512	44.49	.....	.....	2,377,116	37.16	[3] 83,450	130	[3] 83,580	107
3,988,559	534,828	71.11	3,043,557	47.84	1,479,830	23.26	3,023,086	47.52	896,593	225,512	671,081	108
1,871,439	.....	29.66	1,871,439	29.66	.....	.....	1,522,388	24.13	365,000	75,371	289,629	109
2,346,252	36,985	38.04	2,280,852	36.41	102,385	1.63	637,100	10.17	[3] 21,500	.....	[3] 21,500	110
1,982,677	.....	31.70	1,982,677	31.70	.....	.....	1,550,542	24.79	113,972	.....	113,972	111
3,495,486	531,000	64.52	4,027,486	64.52	.....	.....	2,990,222	47.90	318,010	34,350	283,660	112
5,775,758	1,652,000	119.23	6,001,758	93.34	1,426,000	22.89	5,451,302	87.51	[3] 491,000	[3] 389,389	[3] 101,611	113
1,191,010	101,000	21.28	962,377	15.85	329,633	5.43	683,201	11.25	[3] 86,000	15,384	[3] 101,384	114
3,383,855	99,068	58.24	1,926,423	32.21	1,556,500	26.03	2,827,642	47.29	[3] 129,500	14,075	[3] 143,575	115
2,430,779	314,600	46.48	1,969,111	33.34	776,268	13.14	1,851,134	31.34	[3] 130,546	[3] 185,449	54,903	116
3,887,077	.....	66.22	2,245,685	38.26	1,641,392	27.96	3,471,806	59.15	542,000	154	541,846	117
3,171,705	218,739	57.77	2,980,444	50.78	410,000	6.99	2,428,252	41.37	37,641	31,496	6,145	118
1,949,878	7,038	33.64	1,851,982	31.84	104,934	1.80	1,333,797	22.93	[3] 89,714	4,815	[3] 94,529	119
3,370,668	94,000	60.43	2,353,668	41.05	1,111,000	19.38	3,045,149	53.11	[3] 366,000	[3] 241,698	[3] 124,302	120
3,527,602	.....	62.11	1,975,002	34.77	1,552,600	27.34	2,849,657	50.17	238,500	8,461	230,039	121
4,179,318	.....	73.63	4,034,318	71.08	145,000	2.55	3,880,736	68.37	32,700	39,982	[3] 7,282	122
2,225,609	.....	40.39	1,992,609	36.16	233,000	4.23	2,104,192	38.18	539,500	27,900	511,600	123
676,684	.....	12.42	384,060	7.05	292,624	5.37	244,326	4.48	12,900	24,537	[3] 11,637	124
1,747,264	.....	32.18	1,677,152	30.89	70,112	1.29	1,534,056	28.25	[3] 60,703	8,910	[3] 69,613	125
2,174,600	168,500	43.25	2,297,267	42.41	45,833	0.85	1,368,882	25.27	200,000	84,877	115,123	126
916,126	85,000	18.50	989,126	18.28	12,000	0.22	913,700	16.89	[3] 47,475	.....	[3] 47,475	127
2,297,050	.....	43.51	2,165,175	41.01	131,875	2.50	1,231,636	23.33	[3] 75,100	[3] 4,371	[3] 70,729	128
1,562,000	18,000	30.10	1,235,000	23.53	345,000	6.57	1,540,096	29.34	[3] 30,000	13,474	[3] 43,474	129
2,130,600	348,000	47.33	1,862,600	35.56	616,000	11.76	1,392,133	26.58	[3] 166,500	[3] 76,922	[3] 89,578	130
4,453,977	303,500	91.82	3,660,441	70.65	1,097,036	21.17	3,538,077	68.29	4,950	132,066	[3] 127,116	131
2,046,805	140,000	42.74	1,140,641	22.29	1,046,164	20.45	1,787,713	34.94	110,728	15,462	95,266	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
$7,851,336	$3,774,500	$232.61	$8,601,734	$172.10	$3,024,102	$60.51	$7,300,361	$146.06	$44,500	$215,144	[3] $170,644	133
3,516,121	290,000	76.25	3,806,121	76.25	.....	.....	3,124,189	62.59	[3] 58,162	127,276	[3] 185,438	134
815,632	.....	16.51	815,632	16.51	.....	.....	635,839	12.87	[3] 37,500	18,298	[3] 55,798	135
2,411,214	223,687	53.73	2,005,030	40.88	629,871	12.84	1,562,553	31.86	[3] 43,179	64,464	[3] 107,643	136
2,611,797	85,000	55.75	2,535,797	52.42	161,000	3.33	1,277,791	26.41	[3] 25,700	40,400	[3] 66,100	137
1,920,973	.....	39.93	1,910,973	39.72	10,000	0.21	1,594,547	33.14	[3] 9,000	22,574	[3] 31,574	138
3,484,344	710,474	87.25	2,929,818	60.94	1,265,000	26.31	2,277,723	47.37	[3] 4,690	58,709	[3] 63,399	139
4,000,643	10,077	84.22	2,776,820	58.31	1,233,900	25.91	3,501,219	73.52	[3] 62,000	.....	[3] 62,000	140
1,395,358	39,200	30.26	1,321,508	27.88	113,050	2.38	932,860	19.68	[3] 110,930	4,729	[3] 115,659	141
1,015,000	20,000	21.88	717,500	15.17	317,500	6.71	705,889	14.92	[3] 12,000	62,515	[3] 74,515	142
1,165,526	153,600	28.02	1,319,126	28.02	.....	.....	1,068,498	22.70	[3] 222,000	[3] 153,089	[3] 68,911	143
1,991,777	156,000	46.43	2,097,777	45.35	50,000	1.08	1,931,758	41.76	[3] 13,500	[3] 51,240	37,740	144
1,940,890	48,000	43.47	1,746,822	38.18	242,068	5.29	1,723,104	37.66	200,000	[3] 31,737	231,737	145

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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TABLE 26.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF SINKING FUND

[For a list of the cities arranged alphabetically by states, with the number

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.	Current.			
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa.	$1,527,458	$909,458	$618,000		$1,412,000		$114,589			$869
147	Quincy, Mass.	2,760,042	2,760,042			1,956,100			$750,000		53,942
148	Newton, Mass.	4,577,286	4,577,286			4,196,200			290,000	$90,541	545
149	Charlotte, N. C.	2,927,240	2,927,240			2,359,000	$38,979	248,800	270,000		10,461
150	Elmira, N. Y.	2,725,782	2,725,782			2,619,000			52,285	11,833	42,664
151	Cedar Rapids, Iowa	1,101,583	721,808	379,775		1,051,200			26,851	22,609	923
152	Pasadena, Calif.	2,549,064	1,811,264	737,800		2,478,671				66,543	3,850
153	New Castle, Pa.	834,107	431,107	403,000		749,000		79,113		5,994	
154	Fresno, Calif.	1,276,137	736,833	539,304		1,273,300				2,504	333
155	Galveston, Tex.	5,727,645	5,727,645			5,682,500				39,545	5,600
156	Pueblo, Colo.	3,598,972	3,038,519	560,453		2,388,780		950,100	169,098	90,889	105
157	Montgomery, Ala.	3,935,348	3,935,348			2,922,833		768,770	235,000	7,863	882
158	Woonsocket, R. I.	5,580,647	5,580,647			4,685,000			780,000	62,814	52,833
159	Salem, Mass.	3,084,812	3,084,812			2,558,500			501,450		24,862
160	Decatur, Ill.	1,497,866	1,020,238	477,628		1,017,600		340,815	127,419	11,832	200
161	Highland Park, Mich.	6,025,405	3,394,405	2,631,000		5,452,026		519,915	50,000		3,464
162	Wheeling, W. Va.	997,685	862,165	135,520		893,700		73,000	29,862	303	820
163	Chelsea, Mass.	3,259,060	3,259,060			2,684,440			573,620		1,000
164	Shreveport, La.	2,653,639	2,420,146	233,493		2,596,650			52,493		4,496
165	Butte, Mont.	2,140,359	1,971,248	169,111		840,150		658,433	622,150	18,961	665
166	Mount Vernon, N. Y.	4,763,829	3,734,779	1,029,050		4,551,050		192,567	20,160		52
167	Winston-Salem, N. C.	2,899,750	2,899,750			2,515,000		269,064	115,686		
168	Lexington, Ky.	1,830,033	1,830,033			1,469,337		250,496	110,118		82
169	Fitchburg, Mass.	2,695,201	2,695,201			2,224,500			414,600		56,101
170	Perth Amboy, N. J.	4,174,802	4,174,802			2,573,240		849,800	750,775	876	111
171	Portsmouth, Va.	2,332,085	2,332,085			2,079,000			253,085		
172	Pittsfield, Mass.	2,645,042	2,645,042			2,384,500			260,000		542
173	Lima, Ohio	3,374,497	2,738,797	635,700		2,742,500		627,693	3,930		374
174	Superior, Wis.	1,507,670	1,507,670			1,286,950		216,615	2,500	1,605	
175	West Hoboken, N. J.	1,522,663	1,522,663			1,276,400			246,263		
176	Springfield, Mo.	196,303	196,303			167,700			25,000		3,603
177	Everett, Mass.	2,077,634	2,077,634			1,449,815			597,000		30,819
178	Dubuque, Iowa	1,601,419	1,508,419	93,000		817,782		553,203	213,611	14,499	2,324
179	Hamilton, Ohio	2,845,576	2,239,576	606,000		2,508,458		318,270	5,672	3,288	9,888
180	Stockton, Calif.	1,405,775	739,474	666,301		1,367,925				34,855	2,995
181	San Jose, Calif.	1,181,534	730,346	451,188		1,131,115			6,398	18,799	25,222
182	Kenosha, Wis.	819,685	819,685			768,400				45,215	6,070
183	Charleston, W. Va.	1,720,012	797,402	922,610		1,703,700				16,312	
184	Jamestown, N. Y.	2,033,435	1,629,435	404,000		1,709,889		192,946	130,600		
185	Joliet, Ill.	1,137,076	1,043,876	93,200		312,500	981	747,800	62,200	13,167	428
186	Waco, Tex.	3,276,286	3,276,286			3,066,500			196,545	11,502	1,739
187	Taunton, Mass.	3,160,749	3,160,749			2,801,019			260,000	34,376	65,354
188	Madison, Wis.	2,936,408	2,936,408			1,815,000		864,800	42,000	181,893	32,715
189	Columbia, S. C.	2,279,616	1,996,616	283,000		2,083,000		57,000	139,127		489
190	Brookline, Mass.	1,375,867	1,375,867			1,328,320					47,547
191	Lorain, Ohio	2,980,424	2,472,060	508,364		2,318,074		430,141	192,904	38,285	1,020
192	Auburn, N. Y.	1,173,134	1,173,134			716,736		430,395		21,888	4,115
193	Quincy, Ill.	276,697	119,197	157,500		253,500		4,200	1,550	15,328	2,119
194	Williamsport, Pa.	637,682	339,682	298,000		567,300		52,200	18,000	182	
195	Aurora, Ill.	1,073,507	717,507	356,000		744,350		312,350	14,700	2,107	
196	Council Bluffs, Iowa	1,016,945	837,817	179,128		894,500			61,968	44,590	15,887
197	New Rochelle, N. Y.	3,903,489	3,903,489			3,095,476			655,787	151,125	1,101
198	Waterloo, Iowa	1,791,833	1,133,669	658,164		1,681,979			48,289	38,880	22,685
199	Battle Creek, Mich.	1,093,000	793,000	300,000		580,000		513,000			
200	Austin, Tex.	2,968,920	2,949,566	19,354		2,851,000			102,260	15,660	
201	Poughkeepsie, N. Y.	2,376,424	2,376,424			2,233,948		78,664	63,812		
202	Stamford, Conn.	2,557,828	1,079,050		$1,478,778	2,250,400	57,083		223,000	4,001	23,344
203	East Chicago, Ind.	375,324	191,824	183,500		345,205			7,500		22,619
204	Amsterdam, N. Y.	1,516,227	1,255,468	258,650	2,109	1,408,650	14,052	27,163	61,888	2,109	2,365
205	Oshkosh, Wis.	1,263,384	1,263,384			1,248,450					14,934
206	Danville, Ill.	733,272	582,872	150,400		338,603		384,285		10,384	
207	Easton, Pa.	1,150,900	641,400	509,500		1,022,800		17,100	111,000		
208	Orange, N. J.	2,958,878	2,958,878			2,355,675		147,083	456,120		
209	Wilmington, N. C.	2,188,161	1,926,401	261,760		2,121,960			66,200		1
210	Ogden, Utah	2,114,828	1,734,828	380,000		1,400,000	4,700	463,528	210,927	22,569	13,104
211	Norristown, Pa.	830,455	483,705	346,750		829,750	705				
212	Watertown, N. Y.	1,493,443	1,493,443			1,373,235		45,613	69,825	3,224	1,546
213	Waltham, Mass.	901,262	901,262			812,100				4,480	84,682
214	La Crosse, Wis.	1,074,509	1,074,509			999,000		65,498		8,428	1,583
215	Green Bay, Wis.	959,209	959,209			856,600			81,500	18,418	2,691
216	Muskogee, Okla.	3,716,381	2,897,465	818,916		3,559,154			132,462		24,765
217	Lynchburg, Va.	3,262,800	3,262,800			3,262,800					
218	Joplin, Mo.	635,458	174,458	461,000		631,500			2,500		1,458
219	Newport, R. I.	1,381,300	1,381,300			1,310,500				70,800	
220	Colorado Springs, Colo.	2,211,218	1,787,996	423,222		2,035,000		36,200	29,692	17,826	92,500
221	Zanesville, Ohio	1,592,140	1,261,763	330,377		1,462,118		104,600	11,129		14,293
222	Newport, Ky.	1,201,435	1,201,435			1,162,450			36,800		2,185
223	Everett, Wash.	3,657,409	3,072,140	580,731	4,538	2,818,000		643,268	181,606	14,535	
224	Newark, Ohio	1,480,838	1,223,338	257,500		1,057,602		303,503	99,016		20,717
225	Bellingham, Wash.	1,790,212	1,408,152	382,060		1,038,000	7,400	532,709	110,886	25,681	25,536
226	Jackson, Miss.	2,122,158	2,122,158			1,860,868		226,806	15,500	18,984	
227	Boise, Idaho	1,068,941	603,941	465,000		712,117		268,230	88,594		

[1] Sinking and investment funds and public trust funds for municipal uses.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 94.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT [2] 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]	City number.
The public.	City funds with investments.[1]		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 IN 1919—Continued.												
$1,286,111	$241,347	$33.59	$1,165,458	$25.63	$362,000	$7.96	$1,057,500	$23.26	[3] $50,000	$18,751	[3] $68,751	146
2,732,542	27,500	60.93	2,237,482	49.39	522,560	11.54	1,956,100	43.18	59,641	.....	59,641	147
2,978,634	1,598,652	101.52	3,602,286	79.89	975,000	21.62	2,127,511	47.19	[3] 169,600	[3] 11,768	[3] 157,832	148
2,927,240	.....	65.13	2,026,800	45.10	900,440	20.03	2,397,979	53.35	155,754	.....	155,754	149
2,714,782	11,000	61.88	1,285,782	29.19	1,440,000	32.69	2,619,000	59.46	[3] 52,500	.....	[3] 52,500	150
1,082,083	19,500	25.08	856,310	19.50	245,273	5.58	910,476	20.73	[3] 74,700	28,380	[3] 103,080	151
2,549,064	.....	58.10	1,128,386	25.72	1,420,678	32.38	2,386,073	54.38	[3] 130,459	[3] 12,970	[3] 117,489	152
834,107	.....	19.13	815,107	18.70	19,000	0.44	724,820	16.62	[3] 61,000	[3] 6,422	[3] 54,578	153
1,276,137	.....	29.36	1,240,137	28.54	36,000	0.83	1,207,436	27.78	[3] 36,700	2,457	[3] 39,157	154
5,346,645	381,000	132.42	5,014,307	115.92	713,338	16.49	4,897,768	113.23	[3] 216,500	145,468	[3] 361,968	155
3,579,972	19,000	83.75	2,361,936	54.96	1,237,036	28.79	2,386,252	55.53	22,320	[3] 7,968	30,288	156
3,935,348	.....	91.70	3,000,348	69.92	935,000	21.79	2,922,833	68.11	[3] 5,479	.....	[3] 5,479	157
4,110,247	1,470,400	130.80	4,877,850	114.33	702,797	16.47	3,118,889	73.10	500,000	199,695	300,305	158
3,084,812	.....	72.56	2,411,812	56.73	673,000	15.83	2,558,500	60.18	[3] 70,500	.....	[3] 70,500	159
1,441,092	56,774	35.41	1,001,320	23.67	496,546	11.74	786,729	18.60	206,000	25,796	180,204	160
5,770,165	255,240	143.86	4,635,779	110.68	1,389,626	33.18	5,041,877	120.37	397,686	128,395	269,291	161
997,685	.....	23.96	567,685	13.63	430,000	10.33	745,192	17.90	[3] 59,600	[3] 7,460	[3] 52,140	162
2,386,000	873,060	78.49	2,929,060	70.54	330,000	7.95	1,814,013	43.69	[3] 50,540	75,820	[3] 126,360	163
2,651,539	2,100	64.06	1,642,143	39.64	1,011,496	24.42	2,540,204	61.32	[3] 25,200	[3] 50,442	25,242	164
2,099,763	40,596	51.77	2,140,359	51.77	.....	.....	810,095	19.59	[3] 19,250	2,431	[3] 21,681	165
4,604,329	159,500	115.33	4,763,829	115.33	.....	.....	4,297,658	104.05	106,872	126,080	[3] 19,208	166
2,781,724	118,026	70.29	1,915,750	46.43	984,000	23.85	2,395,184	58.06	399,000	25,854	373,146	167
1,588,129	241,904	45.06	1,830,033	45.06	.....	.....	1,144,609	28.18	[3] 20,000	51,363	[3] 71,363	168
2,434,801	260,400	66.56	1,959,701	48.40	735,500	18.16	1,800,317	44.46	[3] 18,000	34,776	[3] 52,776	169
3,624,887	549,915	103.79	2,952,302	73.39	1,222,500	30.39	1,974,442	49.08	36,140	178,334	[3] 142,194	170
2,261,500	70,585	58.13	2,272,085	56.63	60,000	1.50	1,987,357	49.54	147,000	10,633	136,367	171
2,645,042	.....	66.00	1,281,042	31.96	1,364,000	34.03	2,384,500	59.49	[3] 187,800	.....	[3] 187,800	172
3,131,268	243,229	84.71	2,238,497	56.19	1,136,000	28.52	2,404,050	60.35	413,300	57,894	355,406	173
1,439,970	67,700	38.05	1,487,670	37.54	20,000	0.50	1,283,589	32.39	144,000	[3] 59,454	203,454	174
1,391,763	130,900	38.70	1,522,663	38.70	.....	.....	1,049,556	26.68	80,786	15,486	65,300	175
196,303	.....	5.01	196,303	5.01	.....	.....	164,291	4.19	[3] 24,701	[3] 5,143	[3] 19,558	176
1,615,634	462,000	53.16	1,729,634	44.25	348,000	8.90	935,186	23.93	[3] 25,530	26,240	[3] 51,770	177
1,595,419	6,000	41.01	1,546,636	39.61	54,783	1.40	797,966	20.43	[3] 58,000	[3] 30,328	[3] 27,672	178
2,745,069	100,507	72.97	2,091,688	53.64	753,888	19.33	2,405,139	61.68	[3] 2,500	[3] 58,100	55,600	179
1,405,775	.....	36.14	1,405,775	36.14	.....	.....	1,305,350	33.56	[3] 41,225	1,118	[3] 42,343	180
1,181,534	.....	30.62	1,181,534	30.62	.....	.....	1,129,601	29.28	[3] 37,925	[3] 910	[3] 37,015	181
819,685	.....	21.48	585,343	15.34	234,342	6.14	764,326	20.00	[3] 63,500	.....	[3] 63,500	182
1,463,012	257,000	45.39	1,720,012	45.39	.....	.....	1,126,730	29.73	18,500	51,907	[3] 33,407	183
2,033,435	.....	53.72	1,485,935	39.26	547,500	14.46	1,709,889	45.17	[3] 77,051	.....	[3] 77,051	184
1,108,576	28,500	30.08	968,376	25.62	168,700	4.46	313,481	8.29	[3] 25,297	.....	[3] 25,297	185
2,991,286	285,000	87.64	2,456,695	65.72	819,591	21.92	2,363,547	63.23	[3] 2,000	32,192	[3] 34,192	186
2,890,249	270,500	86.20	1,900,589	51.84	1,260,160	34.37	1,569,560	42.81	[3] 13,600	[3] 6,329	[3] 7,271	187
2,739,208	197,200	80.23	2,538,908	69.37	397,500	10.86	1,587,180	43.36	7,500	19,869	[3] 12,369	188
2,279,616	.....	62.29	1,517,616	41.47	762,000	20.82	2,002,617	54.72	[3] 5,754	18,314	[3] 24,068	189
1,375,867	.....	38.00	1,087,677	30.04	288,190	7.96	1,328,320	36.68	[3] 83,121	.....	[3] 83,121	190
2,895,813	84,611	82.80	2,327,924	64.67	652,500	18.13	2,196,965	61.04	236,500	30,937	205,563	191
1,070,525	102,609	32.60	780,490	21.69	392,644	10.91	627,721	17.44	[3] 66,380	[3] 10,643	[3] 55,737	192
276,697	.....	7.69	196,578	5.46	80,119	2.23	253,500	7.05	[3] 122,350	[3] 76,647	[3] 45,703	193
627,682	10,000	17.95	637,682	17.95	.....	.....	500,997	14.10	7,200	13,599	[3] 6,399	194
1,047,107	26,400	30.34	779,371	22.03	294,136	8.31	744,350	21.04	[3] 361	.....	[3] 361	195
996,945	20,000	28.83	567,945	16.10	449,000	12.73	886,084	25.12	[3] 129,500	[3] 10,708	[3] 118,792	196
3,828,446	75,043	111.28	3,903,489	111.28	.....	.....	3,095,476	88.25	[3] 148,863	.....	[3] 148,863	197
1,791,833	.....	51.19	1,268,000	36.23	523,833	14.97	1,579,028	45.11	52,600	22,071	30,529	198
1,093,000	.....	31.36	1,093,000	31.36	.....	.....	576,988	16.55	295,000	.....	295,000	199
2,968,920	.....	87.06	1,839,462	53.94	1,129,458	33.12	2,851,000	83.60	61,000	.....	61,000	200
2,285,043	91,381	70.08	1,910,424	56.34	466,000	13.74	2,163,468	63.80	[3] 32,597	3,439	[3] 36,036	201
2,557,828	.....	76.24	2,557,828	76.24	.....	.....	1,759,983	52.46	195,383	58,380	137,003	202
365,824	9,500	11.26	375,324	11.26	.....	.....	318,693	9.56	7,347	11,255	[3] 3,908	203
1,516,227	.....	45.71	879,227	26.50	637,000	19.20	1,321,869	39.85	192,500	18,242	174,258	204
1,146,884	116,500	38.12	620,326	18.72	643,058	19.40	1,248,450	37.67	[3] 135,750	.....	[3] 135,750	205
733,272	.....	22.19	733,272	22.19	.....	.....	338,603	10.25	[3] 20,991	.....	[3] 20,991	206
1,112,300	38,600	34.88	1,150,900	34.88	.....	.....	908,887	27.55	47,800	6,508	41,292	207
2,523,512	435,366	90.54	2,481,878	75.94	477,000	14.60	1,901,954	58.20	84,275	70,662	13,613	208
2,172,361	15,800	67.03	1,788,161	54.77	400,000	12.25	2,085,878	63.89	140,248	[3] 9,609	149,857	209
2,084,323	30,505	66.72	1,589,050	50.14	525,778	16.59	1,393,990	43.98	202,400	4,547	197,853	210
757,150	73,305	26.25	830,455	26.25	.....	.....	715,519	22.62	[3] 29,500	11,564	[3] 41,064	211
1,458,096	35,347	48.93	1,252,443	41.03	241,000	7.90	1,373,235	44.99	[3] 20,000	.....	[3] 20,000	212
808,762	92,500	29.60	830,562	27.28	70,700	2.32	376,709	12.37	[3] 72,205	[3] 14,425	[3] 57,780	213
812,970	261,539	35.39	546,509	18.00	528,000	17.39	576,100	18.97	[3] 5,000	61,300	[3] 66,300	214
935,209	24,000	31.84	959,209	31.84	.....	.....	856,600	28.44	[3] 10,050	.....	[3] 10,050	215
3,115,529	600,852	124.16	2,560,059	85.53	1,156,322	38.63	2,531,335	84.57	417,500	144,845	272,655	216
2,653,800	609,000	109.17	2,072,300	69.34	1,190,500	39.83	2,578,636	86.28	217,000	79,395	137,605	217
635,458	.....	21.28	545,033	18.26	90,425	3.03	537,489	18.00	[3] 13,000	31,484	[3] 44,484	218
1,311,300	70,000	46.39	1,381,300	46.39	.....	.....	845,263	28.39	[3] 113,000	[3] 68,200	[3] 44,800	219
2,202,371	8,847	74.77	777,268	26.28	1,433,950	48.49	2,006,488	67.85	[3] 43,400	27,221	[3] 70,621	220
1,381,066	211,074	54.28	928,666	31.66	663,474	22.62	1,172,397	39.97	[3] 56,465	55,719	[3] 112,184	221
1,195,435	6,000	40.98	523,435	17.85	678,000	23.13	1,102,379	37.60	22,100	[3] 26,903	49,003	222
3,605,161	52,248	134.64	2,019,406	74.34	1,638,003	60.30	2,622,766	96.55	[3] 10,000	80,596	[3] 90,596	223
1,415,282	65,556	55.85	1,089,838	41.11	391,000	14.75	968,076	36.51	[3] 64,959	[3] 6,208	[3] 58,751	224
1,790,212	.....	70.49	1,535,616	60.47	254,596	10.03	986,687	38.85	47,300	19,774	27,526	225
2,122,158	.....	94.64	1,584,290	70.65	537,868	23.99	1,860,868	82.99	133,927	[3] 725	134,652	226
1,068,941	.....	50.30	1,067,584	50.23	1,357	0.06	709,345	33.38	51,000	[3] 371	51,371	227

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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TABLE 27.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBTS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

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.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	Grand total	$3,696,019,799	$2,328,508,387	$109,191,957	$48,951,009	$245,777,204	$81,757,348	$138,724,846	$345,985,788	$55,085,997	$442,024,561
	Group I	2,282,381,704	1,401,939,915	67,318,970	24,217,529	99,091,968	19,098,146	82,166,205	246,175,729	33,679,106	201,116,859
	Group II	411,368,635	266,554,100	18,354,408	8,977,704	34,366,999	7,665,536	18,476,383	29,271,141	15,098,060	61,467,171
	Group III	548,889,647	365,896,606	15,261,762	8,008,840	62,853,409	20,461,768	27,048,867	47,131,358	4,531,902	81,163,776
	Group IV	251,682,249	158,120,811	4,475,765	3,958,109	23,372,645	15,620,522	6,369,221	10,168,375	1,231,014	56,182,449
	Group V	201,697,564	135,996,955	3,781,052	3,788,827	26,082,183	18,911,376	4,661,170	13,239,185	545,915	42,094,306
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.										
1	New York, N. Y.	$1,521,795,309	$886,405,691	$45,455,154	$15,556,331	$4,940,310	.....	$30,944,944	$147,433,006	$19,541,737	$117,934,599
2	Chicago, Ill.	95,475,822	79,546,709	2,580,000	990,000	15,559,000	.....	2,664,800	6,149,300	82,000	259,000
3	Philadelphia, Pa.	177,418,175	128,589,334	1,526,796	3,719,398	14,299,416	.....	16,212,355	35,909,420	5,492,718	16,678,000
4	Detroit Mich.	38,892,765	35,011,651	720,000	2,900	7,476,861	$4,551,139	339,585	1,764,846	240,000	15,033,700
5	Cleveland, Ohio	85,978,698	63,656,925	6,004,620	1,060,000	7,039,567	5,612,007	11,971,855	9,222,526	2,122,000	11,165,000
6	St. Louis, Mo	21,584,000	16,510,000	1,839,400	211,000	1,379,400	.....	6,888,600	459,400	1,654,800	1,500,000
7	Boston, Mass.	127,124,218	88,231,568	2,849,000	814,800	20,467,080	150,000	5,521,726	21,026,803	2,358,331	15,994,500
8	Baltimore, Md	96,691,880	57,730,000	2,750,000	1,000,000	25,914,000	8,785,000	850,000	8,418,000	.....	3,300,000
9	Pittsburgh, Pa.	64,639,424	52,300,724	3,578,000	767,100	810,200	.....	6,696,840	13,198,480	2,187,520	10,782,260
10	Los Angeles, Calif.	52,781,413	13,957,313	16,000	96,000	1,206,134	.....	75,500	2,593,948	.....	8,469,800
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.										
11	San Francisco, Calif.	$44,259,600	$32,057,600	$9,084,800	$4,810,000	$3,600,000	.....	.....	$405,000	$2,700,000	$5,132,200
12	Buffalo, N. Y.	44,107,168	31,253,332	319,965	690,176	1,124,583	.....	$6,745,089	3,311,969	1,595,000	9,602,318
13	Milwaukee, Wis.	20,089,562	18,579,562	.....	330,750	4,878,000	.....	1,646,400	2,218,650	1,535,630	4,613,954
14	Washington, D. C.	5,577,700	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	Newark, N. J.	61,736,136	37,039,136	2,828,000	746,000	3,683,000	$1,950,000	1,822,080	2,978,600	2,165,200	9,648,920
16	Cincinnati, Ohio	87,108,723	49,732,193	446,500	1,248,000	5,886,425	1,667,608	4,005,630	11,457,456	5,257,347	6,901,250
17	New Orleans, La.	48,035,935	20,527,039	938,243	92,778	9,563,991	3,344,028	164,150	36,006	69,900	1,122,779
18	Minneapolis, Minn.	29,397,761	27,297,761	2,239,300	390,000	2,025,000	.....	1,412,200	3,768,497	970,500	7,994,500
19	Kansas City, Mo.	17,095,349	15,059,349	125,000	460,000	1,750,000	700,000	850,000	941,202	544,850	7,857,500
20	Seattle, Wash.	46,502,230	28,494,657	1,472,600	.....	1,856,000	3,900	1,196,834	3,949,000	49,633	6,234,000
21	Indianapolis, Ind.	7,458,471	6,513,471	900,000	210,000	.....	.....	634,000	204,761	210,000	2,359,750
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.										
22	Jersey City, N. J.	$35,816,155	$16,482,060	$2,282,200	$117,250	$296,000	.....	$1,119,558	$2,370,515	$882,400	$4,415,000
23	Rochester, N. Y.	24,422,825	14,216,725	8,000	175,000	3,214,600	.....	300,000	.....	.....	2,934,325
24	Portland, Oreg.	33,598,870	18,148,170	675,000	125,000	156,229	.....	3,267,000	2,016,952	200,000	818,500
25	Denver, Colo.	20,235,300	5,174,900	.....	.....	920,700	$613,600	260,000	1,571,600	.....	.....
26	Providence, R. I.	24,716,538	20,998,038	220,000	825,216	7,205,000	.....	733,703	5,371,340	74,500	3,899,000
27	Louisville, Ky.	12,936,600	8,674,400	.....	.....	3,155,000	.....	.....	.....	991,000	967,300
28	Toledo, Ohio	18,188,130	15,772,560	355,000	376,000	50,000	.....	2,233,000	3,319,028	115,000	4,076,000
29	St. Paul, Minn.	16,948,777	11,213,037	348,000	323,000	2,358,326	465,924	1,497,000	63,136	171,000	1,806,000
30	Columbus, Ohio	25,375,050	20,416,050	16,000	411,000	4,760,000	.....	2,450,000	2,774,550	90,000	1,286,000
31	Oakland, Calif.	8,519,145	5,828,615	1,551,263	75,582	437,800	.....	.....	.....	.....	3,058,320
32	Atlanta, Ga.	5,902,500	2,746,000	100,000	.....	1,240,000	.....	100,000	128,500	100,000	452,500
33	Akron, Ohio	13,290,221	6,147,721	117,500	196,825	833,600	1,018,805	4,200	503,250	.....	2,940,746
34	Omaha, Nebr.	22,746,609	14,838,601	220,000	425,500	3,577,375	2,082,800	.....	3,157,296	.....	2,915,000
35	Worcester, Mass.	12,781,000	7,620,500	650,000	258,000	2,072,000	720,000	356,000	1,199,000	63,000	1,744,500
36	Birmingham, Ala.	8,983,276	5,964,576	12,000	71,950	840,000	.....	48,985	26,678	14,900	1,171,500
37	Richmond, Va.	17,519,834	10,446,629	1,120,000	58,000	2,671,100	750,000	462,836	870,000	25,000	2,293,145
38	Syracuse, N. Y.	12,584,124	8,287,524	255,000	87,050	957,500	.....	21,900	1,877,282	.....	1,953,475
39	New Haven, Conn.	5,701,500	5,359,500	245,000	65,000	1,035,000	1,287,500	400,000	647,000	75,000	716,000
40	San Antonio, Tex.	6,389,500	5,899,500	.....	154,000	1,531,500	1,992,000	88,000	661,000	110,000	1,319,000
41	Dayton, Ohio	9,528,360	7,571,080	.....	324,400	939,050	.....	725,600	1,151,850	125,000	1,116,000
42	Memphis, Tenn.	14,426,000	7,493,000	.....	260,000	.....	.....	250,000	1,293,639	.....	2,161,500
43	Bridgeport, Conn.	9,716,391	8,750,391	105,000	323,000	1,730,000	1,130,000	1,292,000	1,720,000	325,000	1,457,000
44	Scranton, Pa	3,803,377	3,472,377	.....	91,000	157,187	324,290	330,000	900	.....	1,625,000
45	Grand Rapids, Mich.	4,894,300	3,233,300	.....	.....	239,200	.....	216,600	353,400	.....	1,324,100
46	Paterson, N. J.	7,384,959	6,870,980	336,000	205,000	2,558,000	110,000	.....	260,575	.....	2,760,000
47	Hartford, Conn.	13,649,081	10,447,081	1,570,000	75,000	250,000	220,000	2,440,000	.....	.....	3,698,600
48	Dallas, Tex.	7,447,250	5,508,250	467,000	154,000	1,289,000	.....	.....	711,000	101,500	2,060,750
49	Youngstown, Ohio	7,225,431	5,291,731	244,000	140,800	424,727	540,513	965,500	486,387	27,000	1,808,200
50	Springfield, Mass.	9,037,754	6,958,054	1,483,000	376,578	227,000	500,000	.....	1,195,000	38,802	2,943,520
51	Houston, Tex.	16,280,344	10,688,844	75,000	20,000	4,162,000	2,226,677	1,129,000	.....	2,500	1,771,000
52	Des Moines, Iowa	6,397,321	4,853,321	720,000	77,300	.....	.....	1,025,000	132,021	95,000	2,482,000
53	Fall River, Mass.	7,958,550	6,525,650	7,500	193,350	1,904,000	594,100	445,000	1,446,600	208,250	875,332
54	New Bedford, Mass.	10,238,674	8,391,674	.....	418,000	2,266,000	226,000	825,000	1,608,439	.....	1,598,000
55	Nashville, Tenn.	8,419,550	6,917,550	.....	80,000	1,650,000	.....	200,000	1,182,000	.....	1,324,000
56	Trenton, N. J.	8,268,297	5,828,297	700,000	325,200	970,460	311,660	.....	1,359,217	83,000	1,540,350
57	Salt Lake City, Utah	8,540,685	4,091,900	.....	.....	979,934	1,149,988	.....	150,870	.....	1,714,000
58	Camden, N. J.	7,411,350	3,859,625	104,000	428,000	256,425	958,500	27,750	267,450	75,000	1,163,000
59	Norfolk, Va.	11,292,550	8,379,102	24,799	289,419	983,567	.....	89,695	2,803,939	138,800	753,935
60	Albany, N. Y.	9,912,686	8,052,386	332,500	109,750	1,350,750	975,975	107,670	530,752	.....	1,092,928
61	Lowell, Mass.	4,461,876	2,996,126	.....	27,170	373,700	518,486	161,870	124,940	.....	909,500
62	Cambridge, Mass.	9,830,400	8,722,400	8,000	48,750	1,226,000	.....	1,881,000	1,929,050	355,250	1,021,450
63	Reading, Pa.	2,637,800	1,938,800	5,000	71,500	702,000	347,000	.....	72,000	25,000	664,300
64	Wilmington, Del.	6,133,450	4,532,450	800,000	15,000	215,000	593,950	.....	505,000	.....	372,500
65	Spokane, Wash.	10,236,652	7,155,652	105,000	.....	306,450	824,000	1,595,000	725,202	.....	2,555,000
66	Fort Worth, Tex.	7,100,605	3,131,479	.....	211,250	391,229	.....	.....	564,000	20,000	1,605,500

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1919.

assigned to each, see p. 21. For a text discussion of this table, see p. 97.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[2]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded and floating debts.	Special assessment debts.								
$34,974,299	$176,820,895	$87,656,002	$499,926,159	$61,632,322	$21,284,209	$1,170,192,274	$599,512,707	$26,700,532	$543,979,035	$112,716,772	$63,318,157	
30,680,222	109,230,268	36,157,825	431,617,491	21,389,597	17,689,295	803,221,529	310,953,299	12,482,000	479,786,230	46,986,815	12,544,150	
1,700,418	26,018,125	20,671,349	12,124,734	12,362,072	2,443,900	107,865,284	67,756,975	5,638,200	34,470,109	15,904,651	18,600,700	
1,999,300	26,061,379	17,556,270	33,084,908	20,723,067	450,249	143,991,694	120,842,735	2,541,650	20,607,309	21,023,958	17,527,140	
238,669	9,730,494	7,029,663	14,502,789	5,241,096	51,976	68,285,393	55,544,693	4,747,057	7,993,643	18,198,108	7,025,961	
355,690	5,780,629	6,240,895	8,596,237	1,916,490	648,789	46,828,374	44,415,005	1,291,625	1,121,744	10,603,240	7,620,206	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.												
$22,575,805	$56,129,731	$20,164,094	$385,729,980	.....	$5,530,543	$611,344,810	$212,009,572	.....	[4] $399,335,238	$38,514,265	.....	1
.....	12,826,500	5,247,300	14,780,236	$18,408,573	7,458,752	5,327,411	2,088,711	.....	3,238,700	836,950	$2,306,000	2
3,152,417	12,141,476	260,000	19,197,338	.....	2,150,000	46,678,841	28,719,449	[5] $193,000	17,766,392	.....	.....	3
1,800,000	1,593,000	233,000	1,256,620	.....	1,376,000	2,505,114	2,505,114	.....	.....	.....	.....	4
2,008,500	6,318,000	1,064,000	68,850	.....	.....	21,248,133	14,476,133	4,455,000	2,317,000	.....	1,073,640	5
50,000	765,400	1,762,000	.....	.....	.....	2,624,000	2,624,000	.....	.....	2,450,000	.....	6
1,093,500	15,397,161	1,356,000	1,202,667	.....	725,000	38,167,650	1,659,750	.....	[4] 36,507,900	.....	.....	7
.....	2,450,000	4,263,000	.....	.....	.....	25,217,370	10,351,370	.....	14,866,000	4,580,000	9,164,510	8
.....	1,604,000	336,000	9,309,300	2,981,024	449,000	11,335,300	10,168,300	.....	1,167,000	554,400	.....	9
.....	5,000	1,422,431	72,500	.....	.....	38,772,900	26,350,900	7,834,000	4,588,000	51,200	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.												
$928,600	$884,000	$4,513,000	.....	.....	.....	$12,202,000	$7,224,000	.....	$4,978,000	.....	.....	11
4,000	4,225,740	2,085,950	$469,724	$1,078,818	.....	12,853,836	12,648,836	.....	205,000	.....	.....	12
141,000	2,238,327	709,047	32,500	235,304	$1,172,500	337,500	225,000	.....	112,500	.....	.....	13
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$5,577,700	14
350,000	4,994,760	3,256,874	2,615,702	.....	625,000	17,207,000	13,519,000	.....	3,688,000	$205,000	6,660,000	15
129,700	4,267,400	2,377,200	6,087,677	.....	521,000	32,915,530	14,544,330	$38,200	[6] 18,333,000	3,600,000	340,000	16
7,118	475,037	4,505,878	207,131	.....	75,400	12,715,496	11,757,500	.....	957,996	10,000,000	4,718,000	17
40,000	2,978,564	583,200	2,601,000	2,295,000	.....	2,100,000	2,100,000	.....	.....	.....	.....	18
.....	1,474,797	356,000	.....	.....	50,000	1,986,000	1,611,000	.....	375,000	.....	.....	19
100,000	4,000,000	768,740	111,000	8,752,950	.....	15,547,922	4,127,309	5,600,000	5,820,613	1,154,651	1,305,000	20
.....	479,500	1,515,460	.....	.....	.....	.....	.....	.....	.....	945,000	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.												
$225,000	$3,219,400	$741,865	$553,754	$259,118	.....	$11,108,255	$10,732,255	.....	$376,000	$2,351,000	$5,874,840	22
27,000	987,000	882,800	.....	5,688,000	$27,000	10,179,100	9,997,500	$3,600	178,000	.....	.....	23
.....	1,050,000	83,200	9,756,289	.....	.....	14,964,200	7,944,000	.....	7,020,200	56,500	430,000	24
.....	1,779,000	.....	39,000	.....	.....	14,103,400	14,023,600	.....	79,800	571,000	386,000	25
.....	1,833,000	719,279	117,000	.....	.....	3,718,500	2,755,000	.....	963,500	.....	.....	26
310,000	530,000	.....	2,721,100	.....	.....	1,423,000	1,423,000	.....	.....	2,839,200	.....	27
120,000	2,070,000	772,000	917,200	1,369,332	41,570	1,577,000	1,125,000	250,000	202,000	797,000	.....	28
600,000	1,059,838	180,813	.....	2,340,000	.....	5,510,740	2,429,000	.....	3,081,740	225,000	.....	29
75,000	227,900	2,459,300	6,000	5,860,300	.....	4,959,000	3,713,500	1,207,500	38,000	.....	.....	30
.....	703,650	2,000	.....	.....	.....	2,690,530	.....	.....	2,690,530	.....	.....	31
.....	.....	625,000	.....	.....	.....	2,441,000	2,441,000	.....	.....	.....	715,500	32
.....	3,600	171,850	357,345	.....	.....	6,919,000	6,919,000	.....	.....	223,500	.....	33
100,000	1,074,130	50,000	1,256,500	.....	.....	7,203,000	7,053,000	.....	150,000	210,008	495,000	34
.....	343,506	214,500	.....	.....	.....	5,160,500	5,160,500	.....	.....	.....	.....	35
.....	94,500	32,700	2,005,002	1,646,361	.....	234,000	155,000	50,000	29,000	160,000	2,624,700	36
.....	62,500	314,900	1,819,148	.....	50,000	2,748,155	1,596,525	1,030,550	121,080	3,775,050	500,000	37
5,700	318,055	1,311,750	1,499,812	.....	.....	4,215,000	4,215,000	.....	.....	.....	81,600	38
10,000	525,250	353,750	.....	.....	.....	20,000	.....	.....	20,000	.....	322,000	39
.....	.....	44,000	.....	.....	.....	.....	.....	.....	.....	490,000	.....	40
.....	162,400	1,790,700	54,000	1,182,080	2,500	1,862,780	1,785,600	.....	77,180	92,000	.....	41
.....	1,022,500	1,500,000	34,000	971,361	.....	3,790,000	3,250,000	.....	540,000	2,766,000	377,000	42
.....	453,000	200,000	15,391	.....	.....	.....	.....	.....	.....	12,000	954,000	43
.....	.....	221,000	723,000	.....	.....	.....	.....	.....	.....	.....	331,000	44
.....	100,000	1,000,000	.....	.....	.....	1,661,000	1,661,000	.....	.....	.....	.....	45
.....	365,000	215,813	46,086	14,506	13,979	.....	.....	.....	.....	.....	500,000	46
.....	300,000	1,070,000	823,481	.....	.....	3,202,000	3,202,000	.....	.....	.....	.....	47
.....	682,000	8,000	35,000	.....	.....	1,758,000	1,758,000	.....	.....	.....	181,000	48
.....	97,700	57,250	488,200	11,454	.....	1,918,700	1,891,200	.....	27,500	15,000	.....	49
.....	148,400	34,500	11,254	.....	50,700	2,029,000	2,029,000	.....	.....	.....	.....	50
.....	630,500	22,167	650,000	.....	.....	4,228,500	1,107,000	.....	3,121,500	1,363,000	.....	51
.....	175,000	147,000	.....	.....	.....	.....	.....	.....	.....	592,000	952,000	52
225,000	316,300	290,218	20,000	.....	.....	1,432,900	1,429,000	.....	3,900	.....	.....	53
158,000	226,000	14,500	1,051,735	.....	.....	1,847,000	1,783,000	.....	64,000	.....	.....	54
.....	97,850	1,000,000	1,383,700	.....	250,000	1,072,000	1,022,000	.....	50,000	70,000	110,000	55
115,000	285,210	137,600	600	.....	.....	1,269,000	1,094,000	.....	175,000	.....	1,171,000	56
.....	.....	75,000	3,003	19,105	.....	2,075,785	2,075,785	.....	.....	2,373,000	.....	57
.....	511,500	68,000	.....	.....	14,500	1,748,525	1,536,525	.....	212,000	537,200	1,251,500	58
.....	198,161	112,615	2,984,172	.....	.....	2,913,448	1,778,669	.....	1,134,779	.....	.....	59
.....	634,975	138,900	1,416,736	1,361,450	.....	1,825,800	1,582,200	.....	243,600	34,500	.....	60
1,600	52,460	326,000	500,400	.....	.....	1,385,750	1,385,750	.....	.....	.....	80,000	61
27,000	2,060,100	64,800	101,000	.....	.....	1,108,000	1,100,000	.....	8,000	.....	.....	62
.....	.....	12,000	40,000	.....	.....	515,000	515,000	.....	.....	184,000	.....	63
.....	620,000	.....	1,411,000	.....	.....	1,575,000	1,575,000	.....	.....	28,000	.....	64
.....	975,000	70,000	.....	.....	.....	2,346,000	2,346,000	.....	.....	700,000	35,000	65
.....	66,000	20,500	253,000	.....	.....	3,253,126	3,253,126	.....	.....	561,000	155,000	66

[4] Includes bonds issued for a rapid transit system owned but not operated by the city.
[5] For a gas-supply system owned but not operated by the city.
[6] Includes bonds issued for the Cincinnati Southern Ry. owned but not operated by the city.

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TABLE 27.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBTS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

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.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.										
67	Kansas City, Kans.	$7,747,800	$3,796,831	$200,000	$60,000	.....	$194,096	$17,787	$75,061	$30,000	$860,500
68	Lynn, Mass.	5,234,500	3,200,000	48,500	43,600	$401,850	344,200	35,800	460,200	2,500	1,275,250
69	Yonkers, N. Y.	10,616,666	7,873,416	278,400	270,580	.....	131,280	.....	108,000	100,750	2,446,090
70	Duluth, Minn.	7,539,375	3,672,375	167,375	.....	.....	.....	200,000	.....	.....	1,641,000
71	Tacoma, Wash.	10,587,877	3,094,974	518,000	.....	197,105	.....	878,000	601,869	.....	900,000
72	Lawrence, Mass.	4,043,010	3,002,810	.....	106,000	577,500	343,000	1,233,750	90,000	.....	575,800
73	Elizabeth, N. J.	4,761,194	2,200,694	.....	170,500	311,000	235,844	.....	115,000	25,000	1,302,850
74	Utica, N. Y.	3,110,467	2,904,617	.....	219,593	261,500	196,325	269,250	37,032	14,250	995,180
75	Somerville, Mass.	1,506,000	1,500,000	.....	.....	280,000	.....	31,000	327,000	.....	85,000
76	Erie, Pa.	3,574,215	3,208,005	10,000	12,000	196,000	167,205	150,000	15,000	.....	1,834,000
77	Waterbury, Conn.	6,384,240	4,324,240	.....	.....	650,000	200,000	100,000	150,000	.....	2,139,240
78	Oklahoma City, Okla.	7,663,948	4,499,748	30,000	260,000	1,020,000	.....	.....	15,000	92,000	1,990,748
79	Schenectady, N. Y.	4,848,633	4,496,633	14,000	154,000	1,667,000	.....	244,500	191,761	.....	1,668,822
80	Flint, Mich.	3,680,009	2,402,359	.....	.....	878,990	518,804	.....	139,765	.....	765,000
81	Fort Wayne, Ind.	1,251,067	855,467	.....	.....	.....	.....	.....	.....	.....	616,500
82	Evansville, Ind.	1,838,450	303,450	.....	.....	.....	.....	.....	.....	.....	287,450
83	Savannah, Ga.	3,614,000	978,000	.....	.....	963,000	.....	.....	.....	.....	15,000
84	St. Joseph, Mo.	2,483,679	2,071,629	5,000	10,000	282,000	.....	.....	10,000	.....	1,752,000
85	Jacksonville, Fla.	5,282,340	3,001,840	.....	69,500	1,050,000	581,000	.....	.....	12,500	948,000
86	Manchester, N. H.	1,783,700	1,580,700	.....	102,700	173,000	54,000	134,000	745,000	60,000	204,000
87	Canton, Ohio.	6,546,837	5,164,830	10,000	177,500	1,370,080	1,353,900	.....	288,150	13,500	1,835,000
88	Peoria, Ill.	1,632,767	1,632,767	84,000	.....	216,000	428,555	225,712	.....	.....	548,000
89	Harrisburg, Pa.	3,409,100	3,174,200	.....	85,000	675,500	187,400	227,500	47,400	.....	1,606,900
90	Knoxville, Tenn.	5,394,504	3,632,504	.....	90,000	427,000	296,246	325,000	378,000	30,000	261,000
91	Bayonne, N. J.	5,940,541	3,090,541	32,600	66,000	.....	234,000	7,000	35,000	.....	1,562,550
92	Wilkes-Barre, Pa.	2,752,600	2,654,600	140,000	138,000	166,400	508,000	44,000	158,100	25,000	918,500
93	Troy, N. Y.	4,638,297	1,907,581	.....	1,550	1,755	.....	3,600	173,895	.....	455,630
94	Allentown, Pa.	1,942,411	1,780,811	48,411	.....	257,500	.....	.....	.....	.....	1,408,500
95	El Paso, Tex.	4,374,500	2,706,500	10,000	11,700	610,000	404,000	.....	300,000	.....	1,269,000
96	San Diego, Calif.	11,100,025	3,176,566	.....	133,000	463,916	.....	33,500	93,750	.....	809,000
97	Wichita, Kans.	2,928,853	2,323,177	100,000	17,000	242,840	747,711	59,972	36,326	10,000	486,000
98	South Bend, Ind.	1,231,850	956,850	.....	.....	.....	.....	.....	.....	.....	682,000
99	Sioux City, Iowa.	1,808,436	1,197,436	.....	.....	.....	455,000	.....	2,936	.....	739,500
100	Hoboken, N. J.	4,752,494	4,036,092	125,000	254,038	110,000	795,395	.....	730,377	.....	1,930,046
101	Portland, Me.	8,471,381	4,056,881	1,113,509	.....	133,000	.....	290,000	27,000	.....	1,184,000
102	Charleston, S. C.	5,544,722	367,522	.....	400	343,171	.....	.....	371	.....	23,000
103	East St. Louis, Ill.	2,869,594	2,157,594	.....	.....	478,945	438,936	.....	32,171	.....	600,561
104	Terre Haute, Ind.	1,371,145	1,271,145	.....	110,000	140,000	.....	.....	87,145	.....	720,000
105	Brockton, Mass.	3,831,500	2,093,000	29,000	29,500	509,000	147,000	17,000	152,850	8,500	1,103,700
106	Sacramento, Calif.	5,122,192	4,068,992	413,500	.....	867,600	.....	.....	57,500	.....	965,000
107	Binghamton, N. Y.	2,552,927	2,552,927	120,500	128,800	191,200	32,000	407,350	.....	115,500	1,380,940
108	Tulsa, Okla.	4,042,177	2,341,107	125,000	196,000	437,000	154,711	.....	34,000	.....	1,146,960
109	Johnstown, Pa.	1,871,000	1,871,000	.....	.....	200,000	100,000	202,000	378,000	.....	941,000
110	Rockford, Ill.	1,525,139	1,429,039	.....	7,000	323,139	564,900	173,500	20,000	.....	104,800
111	Little Rock, Ark.	1,976,254	1,976,254	.....	.....	67,347	.....	.....	358,365	.....	466,000
112	Passaic, N. J.	3,739,904	2,956,904	.....	66,500	.....	.....	.....	241,000	6,000	1,223,250
113	Pawtucket, R. I.	7,186,000	5,350,000	.....	87,000	1,240,000	.....	445,000	1,075,000	.....	889,000
114	Saginaw, Mich.	1,229,300	905,800	.....	.....	139,200	.....	365,000	358,600	.....	19,000
115	Holyoke, Mass.	3,006,500	1,450,000	175,190	271,533	119,550	309,290	6,000	42,877	7,562	198,617
116	Altoona, Pa.	2,668,899	1,894,399	.....	1,500	281,755	887,400	.....	6,600	.....	676,500
117	Mobile, Ala.	3,838,000	616,000	.....	.....	100,000	366,000	.....	.....	.....	150,000
118	Springfield, Ohio.	3,275,060	2,840,197	10,000	87,000	520,648	500,972	43,000	889,577	106,000	620,000
119	Springfield, Ill.	1,423,223	843,623	.....	50,000	.....	79,571	.....	.....	.....	561,000
120	New Britain, Conn.	3,400,000	2,229,000	215,000	.....	1,015,000	50,000	.....	.....	.....	834,000
121	Covington, Ky.	3,148,238	1,062,738	.....	.....	55,000	142,600	.....	281,638	.....	488,500
122	Chattanooga, Tenn.	4,116,022	3,477,022	222,000	110,000	910,000	1,093,022	20,000	.....	.....	222,000
123	Davenport, Iowa.	2,210,500	1,707,500	.....	47,000	265,500	.....	.....	129,500	.....	1,148,000
124	Lansing, Mich.	632,734	338,110	.....	15,000	14,700	187,000	.....	25,000	.....	39,400
125	Berkeley, Calif.	1,658,670	1,588,558	95,780	125,278	412,500	.....	.....	.....	.....	955,000
126	Chester, Pa.	2,139,100	1,599,767	135,000	41,100	90,917	698,250	.....	12,667	.....	601,500
127	Racine, Wis.	913,700	843,700	.....	12,000	218,700	6,000	32,000	167,000	.....	312,300
128	Lincoln, Nebr.	2,238,755	1,818,055	.....	23,715	58,071	1,161,909	.....	.....	.....	408,800
129	Lancaster, Pa.	1,580,000	1,221,000	.....	45,000	376,000	5,000	.....	.....	.....	710,000
130	Haverhill, Mass.	2,151,000	1,528,234	.....	51,522	90,766	.....	148,000	421,892	111,952	599,065
131	Augusta, Ga.	3,950,000	2,261,500	.....	.....	30,000	.....	.....	45,000	150,000	76,500
132	Macon, Ga.	1,994,228	1,001,000	.....	.....	294,000	320,000	.....	.....	310,000	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.										
133	Atlantic City, N. J.	$11,174,600	$8,157,600	$146,000	$530,000	$1,463,000	$2,401,100	.....	$430,500	.....	$1,435,000
134	Tampa, Fla.	3,737,638	3,467,138	300,000	.....	801,216	748,784	$190,000	.....	.....	587,138
135	Gary, Ind.	757,500	757,500	.....	148,500	.....	.....	.....	.....	.....	444,000
136	Topeka, Kans.	2,477,444	1,613,344	60,000	.....	158,461	769,444	90,578	.....	.....	438,161
137	Malden, Mass.	1,973,000	1,812,000	.....	50,000	1,073,000	84,000	.....	196,000	.....	169,000
138	Huntington, W. Va.	1,919,000	1,829,000	205,000	47,000	142,000	380,000	25,000	95,000	.....	915,000
139	East Orange, N. J.	3,733,254	2,318,254	.....	86,500	138,260	43,000	.....	142,865	.....	1,258,995
140	Niagara Falls, N. Y.	3,991,041	2,757,141	146,800	59,500	1,222,300	588,622	270,000	.....	.....	469,919
141	Kalamazoo, Mich.	1,304,050	1,073,850	.....	84,500	46,000	241,950	43,000	.....	.....	398,000
142	Bay City, Mich.	1,008,500	669,000	110,000	.....	74,000	.....	25,000	14,000	.....	107,000
143	York, Pa.	1,298,800	1,298,800	.....	77,000	359,000	322,800	.....	142,500	.....	320,000
144	Roanoke, Va.	2,117,500	1,561,500	380,000	100,000	175,000	.....	.....	560,000	.....	225,000
145	Jackson, Mich.	1,891,362	1,660,487	.....	.....	252,500	427,987	4,500	.....	$189,000	660,000

[1] Exclusive of school and other departmental buildings. [2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

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OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 97.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[2]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded and floating debts.	Special assessment debts.								
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919												
.....	$809,969	$3,500	.....	$1,545,918	.....	$2,983,000	$2,097,000	$886,000	.....	$967,969	.....	67
$2,400	121,300	74,900	$389,500	.....	.....	2,034,500	2,034,500	.....	.....	.....	.....	68
.....	188,500	161,250	2,714,566	1,474,000	.....	2,720,750	2,720,750	.....	.....	22,500	.....	69
.....	612,000	.....	720,000	332,000	.....	3,234,000	[4] 2,350,000	884,000	.....	633,000	.....	70
.....	.....	.....	.....	.....	.....	6,399,903	3,958,403	1,701,500	$740,000	.....	$1,093,000	71
.....	43,360	33,400	.....	.....	.....	766,000	766,000	.....	.....	.....	274,200	72
13,000	27,500	.....	.....	.....	.....	56,000	.....	.....	56,000	2,504,500	.....	73
107,000	313,800	268,800	114,737	107,150	.....	103,550	.....	.....	103,550	102,300	.....	74
.....	11,000	20,000	746,000	.....	.....	6,000	6,000	.....	.....	.....	.....	75
.....	113,500	637,000	73,300	.....	$2,210	364,000	311,000	.....	53,000	.....	.....	76
.....	200,000	.....	885,000	.....	.....	2,060,000	2,060,000	.....	.....	.....	.....	77
.....	1,022,000	70,000	.....	.....	.....	2,710,000	2,710,000	.....	.....	.....	454,200	78
.....	346,000	141,500	69,050	.....	12,000	340,000	274,000	.....	66,000	.....	.....	79
.....	20,000	4,800	75,000	.....	.....	1,277,650	1,277,650	.....	.....	.....	.....	80
.....	98,967	140,000	.....	.....	.....	395,600	171,000	.....	224,600	.....	.....	81
.....	16,000	.....	.....	.....	.....	388,000	388,000	.....	.....	1,147,000	.....	82
.....	.....	.....	.....	.....	.....	189,000	.....	.....	189,000	2,447,000	.....	83
.....	.....	3,500	9,129	.....	6,000	25,000	.....	.....	25,000	.....	381,050	84
.....	115,000	83,340	142,500	.....	.....	2,001,500	447,000	202,500	1,352,000	.....	279,000	85
.....	8,000	20,000	80,000	.....	.....	203,000	163,000	.....	40,000	.....	.....	86
.....	80,700	22,500	13,500	.....	.....	846,900	671,900	.....	175,000	140,600	394,507	87
.....	15,500	85,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	88
.....	319,500	25,000	.....	.....	25,000	209,800	209,800	.....	.....	100	.....	89
.....	50,000	275,000	1,233,679	266,579	.....	1,475,000	1,475,000	.....	.....	121,000	166,000	90
3,000	2,500	5,000	500	1,142,391	.....	2,059,000	2,059,000	.....	.....	68,000	723,000	91
.....	45,000	53,600	458,000	.....	.....	.....	.....	.....	.....	98,000	.....	92
.....	241,000	20,040	1,010,111	.....	.....	2,676,316	2,594,136	.....	82,180	54,400	.....	93
.....	15,000	.....	51,400	.....	.....	161,600	161,600	.....	.....	.....	.....	94
.....	9,000	52,800	40,000	.....	.....	1,363,000	1,363,000	.....	.....	.....	305,000	95
.....	1,636,100	.....	7,000	.....	.....	7,793,459	5,926,759	.....	1,866,700	130,000	.....	96
.....	50,000	206,000	17,753	349,535	.....	345,000	.....	.....	345,000	260,676	.....	97
.....	70,182	.....	204,368	.....	.....	175,000	175,000	.....	.....	100,000	.....	98
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	610,000	1,000	99
.....	87,850	500	.....	2,886	.....	117,000	117,000	.....	.....	.....	509,402	100
.....	18,500	1,164,000	126,872	.....	.....	4,246,500	4,231,500	.....	15,000	69,000	99,000	101
.....	.....	580	.....	.....	.....	1,410,000	1,410,000	.....	.....	3,767,200	.....	102
.....	396,000	.....	250,981	.....	.....	.....	.....	.....	.....	712,000	.....	103
.....	.....	44,000	170,000	.....	.....	.....	.....	.....	.....	190,000	.....	104
.....	82,450	14,000	.....	.....	.....	1,738,500	1,736,500	.....	2,000	.....	.....	105
92,000	630,000	936,292	107,100	.....	.....	1,053,200	1,053,200	.....	.....	.....	.....	106
15,000	.....	114,500	26,500	20,637	.....	.....	.....	.....	.....	.....	.....	107
6,269	205,500	35,667	.....	.....	.....	1,462,168	1,363,500	.....	98,668	.....	238,902	108
.....	50,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	109
.....	160,000	.....	75,700	.....	.....	96,100	96,100	.....	.....	.....	.....	110
.....	.....	.....	1,084,542	.....	.....	.....	.....	.....	.....	.....	.....	111
.....	261,000	31,654	1,127,500	.....	.....	.....	.....	.....	.....	.....	783,000	112
.....	138,000	.....	1,476,000	.....	.....	1,426,000	1,426,000	.....	.....	.....	410,000	113
.....	24,000	.....	.....	.....	.....	323,500	300,500	.....	23,000	.....	.....	114
.....	102,283	189,098	28,000	.....	.....	1,556,500	450,000	896,500	210,000	.....	.....	115
.....	.....	.....	40,644	.....	.....	774,500	774,500	.....	.....	.....	.....	116
.....	.....	.....	.....	.....	.....	1,629,000	1,029,000	.....	600,000	1,593,000	.....	117
.....	40,000	23,000	.....	.....	.....	410,000	365,000	.....	45,000	24,863	.....	118
.....	107,215	41,000	4,807	.....	.....	60,000	.....	60,000	.....	519,600	.....	119
.....	115,000	.....	.....	.....	.....	1,111,000	975,000	.....	136,000	60,000	.....	120
.....	95,000	.....	.....	.....	.....	1,552,600	1,519,600	.....	33,000	459,700	73,200	121
.....	400,000	.....	500,000	.....	.....	145,000	.....	.....	145,000	81,000	413,000	122
.....	117,500	.....	.....	.....	.....	233,000	.....	.....	233,000	.....	270,000	123
.....	.....	.....	57,010	.....	.....	294,624	212,067	77,557	5,000	.....	.....	124
.....	.....	.....	.....	.....	.....	70,112	.....	.....	70,112	.....	.....	125
.....	2,000	18,333	.....	.....	.....	45,833	.....	.....	45,833	474,000	19,500	126
.....	35,000	60,700	.....	.....	.....	12,000	.....	.....	12,000	58,000	.....	127
.....	45,000	120,560	.....	.....	.....	124,000	85,000	39,000	.....	296,700	.....	128
.....	.....	.....	85,000	.....	.....	345,000	345,000	.....	.....	.....	14,000	129
.....	26,188	78,849	.....	.....	6,766	616,000	616,000	.....	.....	.....	.....	130
.....	.....	1,750,000	210,000	.....	.....	1,077,500	230,500	.....	847,000	576,000	35,000	131
.....	.....	.....	77,000	.....	.....	993,228	838,228	.....	155,000	.....	.....	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.												
$30,000	$1,240,000	$147,000	$335,000	.....	.....	$3,017,000	$3,017,000	.....	.....	.....	.....	133
.....	40,000	.....	600,000	.....	.....	.....	.....	.....	.....	$270,500	.....	134
.....	130,000	15,000	20,000	.....	.....	.....	.....	.....	.....	.....	.....	135
.....	.....	96,700	.....	.....	$40,000	620,000	620,000	.....	.....	204,100	.....	136
.....	205,000	35,000	.....	.....	.....	161,000	161,000	.....	.....	.....	.....	137
.....	.....	20,000	.....	.....	.....	10,000	.....	.....	$10,000	.....	$80,000	138
.....	52,000	55,000	35,000	$506,634	.....	1,265,000	1,265,000	.....	.....	.....	150,000	139
.....	.....	.....	.....	.....	.....	1,233,900	1,194,500	.....	39,400	.....	.....	140
.....	1,000	41,000	218,400	.....	124,000	106,200	103,200	.....	3,000	.....	.....	141
.....	200,000	.....	.....	139,000	.....	317,500	317,500	.....	.....	22,000	.....	142
.....	70,000	.....	7,500	.....	.....	.....	.....	.....	.....	.....	.....	143
.....	120,000	1,500	.....	.....	.....	50,000	.....	.....	50,000	506,000	.....	144
.....	22,500	4,000	100,000	.....	.....	230,875	209,875	.....	21,000	.....	.....	145

[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

[4] Includes bonds issued for light plant.

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TABLE 27.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBTS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

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.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa.	$1,526,589	$992,589			$120,065	$222,524			$32,000	$618,000
147	Quincy, Mass.	1,956,100	1,376,100		$9,000	720,000		$8,000	$281,100		341,000
148	Newton, Mass.	4,196,200	3,221,200		52,000	1,164,000		1,016,500	202,000		642,800
149	Charlotte, N. C.	2,646,779	1,376,800	$40,000		259,000	248,800		435,000		390,000
150	Elmira, N. Y.	2,619,000	1,113,000	120,000			439,000	170,000			160,000
151	Cedar Rapids, Iowa.	1,051,200	785,200		5,500	170,000		247,700			362,000
152	Pasadena, Calif.	2,478,671	1,076,846	46,862	76,525	59,250		80,000	10,063		737,800
153	New Castle, Pa.	828,113	809,113						327,000		403,000
154	Fresno, Calif.	1,273,300	1,237,300	49,000		607,500					536,800
155	Galveston, Tex.	5,682,500	4,337,500	291,000	69,000	257,000			374,000		251,500
156	Pueblo, Colo.	3,338,880	1,737,880	273,000		68,000	548,100				393,780
157	Montgomery, Ala.	3,691,603	2,281,603		16,333	345,000	1,093,770				325,000
158	Woonsocket, R. I.	4,685,000	706,000	100,000		359,000					247,000
159	Salem, Mass.	2,558,500	1,872,000		98,500	349,500	57,000	136,500	31,500		494,500
160	Decatur, Ill.	1,358,415	787,869			20,168	311,125		5,976		444,600
161	Highland Park, Mich.	5,971,941	4,582,315		165,000	957,015	526,200		28,100		2,581,000
162	Wheeling, W. Va.	966,700	434,700					23,100	281,600		130,000
163	Chelsea, Mass.	2,684,440	2,203,160		91,000	19,200			136,960		835,500
164	Shreveport, La.	2,596,650	924,650		40,000	288,000	30,000		150		211,000
165	Butte, Mont.	1,498,583	808,583						62,369		150,150
166	Mount Vernon, N. Y.	4,743,617	4,196,617	209,000	248,000	731,000	288,000	110,000	650,000		1,209,050
167	Winston-Salem, N. C.	2,784,064	1,240,064		24,000	334,000	607,064			90,000	170,000
168	Lexington, Ky.	1,719,833	1,413,833			485,000	331,333	22,000			236,000
169	Fitchburg, Mass.	2,224,500	1,414,000			795,000	52,400		9,200		252,000
170	Perth Amboy, N. J.	3,423,040	2,000,340	38,000	89,500	133,600	722,000		39,200	2,500	779,900
171	Portsmouth, Va.	2,079,000	1,609,900		28,000	225,000	355,500		258,000	20,000	288,400
172	Pittsfield, Mass.	2,384,500	1,020,500			502,000	36,000		50,500		403,000
173	Lima, Ohio.	3,370,193	2,222,193		114,300	200,000	627,693	99,000	214,500	1,000	635,700
174	Superior, Wis.	1,503,565	1,483,565	80,000	22,000	324,942	153,423	30,000	84,000		658,700
175	West Hoboken, N. J.	1,276,400	821,400		46,400				239,500		535,500
176	Springfield, Mo.	167,700	167,700		20,000	67,000			20,000	1,700	
177	Everett, Mass.	1,449,815	1,151,815		5,000	644,000	82,500		113,200	7,000	279,178
178	Dubuque, Iowa.	1,370,985	781,203			28,681			524,522		93,000
179	Hamilton, Ohio.	2,826,728	1,837,728		73,500	213,008	3,000	19,500	285,450		606,000
180	Stockton, Calif.	1,367,925	1,367,925			566,350	135,575				666,000
181	San Jose, Calif.	1,131,115	1,131,115	39,000	120,750	226,550		47,750	3,450		508,415
182	Kenosha, Wis.	768,400	534,400	9,000		157,500					134,000
183	Charleston, W. Va.	1,703,700	1,453,700				70,000	60,000	402,500		921,200
184	Jamestown, N. Y.	1,902,835	1,355,335	70,000	23,000	351,000	274,774	119,894		92,667	404,000
185	Joliet, Ill.	1,061,281	777,581			93,600	601,500		9,500		58,000
186	Waco, Tex.	3,066,500	2,137,000	49,000	100,000	496,000		75,000	679,000		633,000
187	Taunton, Mass.	2,801,019	1,558,519	735	43,500	573,000	66,000	34,684	311,000	2,000	517,000
188	Madison, Wis.	2,679,800	2,282,300		34,000	623,000		4,667	864,800		628,000
189	Columbia, S. C.	2,140,000	528,000			198,000	57,000				273,000
190	Brookline, Mass.	1,328,320	1,040,130			182,600	41,500		142,980		131,600
191	Lorain, Ohio.	2,748,215	2,095,715	30,000	69,000	129,355	511,286	75,000	719,074		477,000
192	Auburn, N. Y.	1,147,131	752,748		31,371	222,234	210,436	13,195	33,269	2,248	237,995
193	Quincy, Ill.	257,700	179,700				4,200				157,500
194	Williamsport, Pa.	619,500	438,500			14,600	112,200				280,000
195	Aurora, Ill.	1,056,700	762,700			44,300	342,900	19,500			356,000
196	Council Bluffs, Iowa.	894,500	424,000			70,000	175,000				179,000
197	New Rochelle, N. Y.	3,095,476	3,066,101	87,000	151,215	471,322		67,220	421,000		829,000
198	Waterloo, Iowa.	1,681,979	994,979			51,500	5,000	171,479			593,000
199	Battle Creek, Mich.	1,093,000	1,093,000	200,000		276,000	237,000	60,000		20,000	300,000
200	Austin, Tex.	2,851,000	1,619,000			404,000	220,000			50,000	550,000
201	Poughkeepsie, N. Y.	2,312,612	1,763,612			310,000	270,000				414,000
202	Stamford, Conn.	2,307,483	1,927,103	186,750	113,000	226,708	186,000		62,250		682,065
203	East Chicago, Ind.	345,205	224,205		10,705						176,000
204	Amsterdam, N. Y.	1,449,865	822,234			270,967	40,200	150,000	11,343		258,650
205	Oshkosh, Wis.	1,248,450	613,450			35,000		196,000			266,000
206	Danville, Ill.	722,888	722,888		500	120,852	371,286	75,000	4,850		150,400
207	Easton, Pa.	1,039,900	892,600	24,800	53,100	121,800	17,100	1,000	200,100	1,500	398,500
208	Orange, N. J.	2,502,758	1,935,758	50,000	92,975	1,060,700			147,083		500,000
209	Wilmington, N. C.	2,121,960	939,560			239,000			455,000		245,560
210	Ogden, Utah.	1,868,228	893,228			105,173	326,280		77,075		380,000
211	Norristown, Pa.	830,455	604,705			39,188	216,062				346,750
212	Watertown, N. Y.	1,418,848	1,157,848	40,000	51,435	129,363	211,439	107,500	93,811		419,300
213	Waltham, Mass.	812,100	741,400		45,250	184,600	33,500		25,050		331,500
214	La Crosse, Wis.	1,064,498	536,498		9,000	107,000	8,998	98,000	101,500		137,000
215	Green Bay, Wis.	856,600	845,100	5,250		67,850	30,000	358,000	28,000		340,000
216	Muskogee, Okla.	3,559,154	2,197,500		135,000	675,000					760,000
217	Lynchburg, Va.	3,262,800	1,768,300			100,000			565,000	34,300	275,200
218	Joplin, Mo.	631,500	541,500			15,500		65,000			461,000
219	Newport, R. I.	1,310,500	1,171,500	171,000	78,000	52,000	72,000		291,987		368,000
220	Colorado Springs, Colo.	2,071,200	640,200	110,000		61,200		15,000			421,000
221	Zanesville, Ohio.	1,566,718	838,618	50,000	39,000	87,518	204,697	9,903			324,500
222	Newport, Ky.	1,162,450	483,950			77,150	249,600		5,000		62,200
223	Everett, Wash.	3,461,268	1,223,268			218,107	320,705		164,456		520,000
224	Newark, Ohio.	1,361,105	899,448	9,500	32,000	52,485	122,496	230,000	264,789		177,000
225	Bellingham, Wash.	1,628,109	861,109			24,603			558,106		271,000
226	Jackson, Miss.	2,087,674	1,260,174		33,218	90,500	266,748		288,908		220,900
227	Boise, Idaho.	980,347	897,871	54,355	46,250	108,342	156,775		63,549		465,000

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

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OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 97.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[2]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded and floating debts.	Special assessment debts.								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.												
.....	.....	.....	.....	.....	.....	$362,000	$349,000	.....	$13,000	.....	$172,000	146
.....	$10,000	.....	$7,000	.....	.....	520,000	519,000	.....	1,000	$60,000	.....	147
$26,000	5,000	$112,900	.....	.....	.....	975,000	975,000	.....	.....	.....	.....	148
.....	.....	4,000	.....	.....	.....	889,979	824,979	.....	65,000	.....	380,000	149
.....	.....	.....	224,000	.....	.....	1,440,000	1,440,000	.....	.....	.....	66,000	150
.....	.....	.....	.....	.....	.....	245,000	245,000	.....	.....	.....	21,000	151
.....	34,346	32,000	.....	.....	.....	1,401,825	1,168,700	$233,125	.....	.....	.....	152
.....	.....	.....	.....	$79,113	.....	19,000	.....	.....	19,000	.....	.....	153
.....	44,000	.....	.....	.....	.....	36,000	.....	.....	36,000	.....	.....	154
.....	.....	1,927,000	1,168,000	.....	.....	575,000	575,000	.....	.....	581,000	189,000	155
.....	334,000	.....	121,000	.....	.....	1,216,000	1,216,000	.....	.....	.....	385,000	156
.....	37,500	464,000	.....	.....	.....	935,000	825,000	.....	110,000	.....	475,000	157
.....	.....	.....	.....	.....	.....	650,000	650,000	.....	.....	200,000	3,129,000	158
.....	8,000	.....	696,500	.....	.....	654,500	654,500	.....	.....	.....	32,000	159
.....	6,000	.....	.....	.....	$74,000	496,546	496,546	.....	.....	.....	.....	160
.....	.....	325,000	.....	.....	.....	1,389,626	1,389,626	.....	.....	.....	.....	161
.....	.....	.....	.....	.....	.....	430,000	350,000	80,000	.....	102,000	.....	162
.....	100,000	6,700	1,013,800	.....	.....	330,000	330,000	.....	.....	141,400	9,880	163
.....	105,000	.....	250,500	.....	.....	1,007,000	864,000	.....	143,000	665,000	.....	164
.....	.....	.....	.....	596,064	.....	.....	.....	.....	.....	699,000	.....	165
.....	.....	98,000	476,000	177,567	.....	.....	.....	.....	.....	547,000	.....	166
.....	15,000	.....	.....	.....	.....	984,000	970,000	.....	14,000	490,000	70,000	167
.....	94,500	245,000	.....	.....	.....	.....	.....	.....	.....	306,000	.....	168
.....	1,000	25,600	278,800	.....	.....	717,500	717,500	.....	.....	.....	93,000	169
.....	159,000	2,640	24,000	10,000	200,000	1,082,500	977,000	.....	105,500	6,200	134,000	170
.....	.....	150,000	285,000	.....	.....	25,000	.....	.....	[4] 25,000	423,700	20,400	171
.....	19,000	.....	10,000	.....	.....	1,364,000	1,364,000	.....	.....	.....	.....	172
.....	.....	305,000	25,000	.....	12,000	1,136,000	1,136,000	.....	.....	.....	.....	173
.....	.....	130,500	.....	.....	.....	20,000	.....	.....	20,000	.....	.....	174
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	135,000	320,000	175
.....	59,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	176
2,500	13,000	5,437	.....	.....	.....	202,000	202,000	.....	.....	96,000	.....	177
.....	15,000	120,000	.....	.....	.....	51,000	51,000	.....	.....	538,782	.....	178
4,000	3,000	206,000	105,000	318,270	.....	744,000	318,500	425,500	.....	215,000	.....	179
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	180
.....	94,000	43,200	48,000	.....	.....	.....	.....	.....	.....	.....	.....	181
.....	104,000	129,900	.....	.....	.....	234,000	234,000	.....	.....	.....	.....	182
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	250,000	.....	183
.....	20,000	.....	.....	.....	.....	547,500	487,500	60,000	.....	.....	.....	184
.....	14,000	981	.....	.....	.....	168,700	168,700	.....	.....	46,000	69,000	185
.....	95,000	10,000	.....	.....	.....	817,000	817,000	.....	.....	112,500	.....	186
100	10,500	.....	.....	.....	.....	1,242,500	822,500	393,000	27,000	.....	.....	187
.....	127,833	.....	.....	.....	.....	397,500	372,500	.....	25,000	.....	.....	188
.....	.....	.....	.....	.....	.....	762,000	762,000	.....	.....	850,000	.....	189
135,000	300,950	104,500	.....	.....	.....	288,190	288,190	.....	.....	.....	.....	190
.....	85,000	.....	.....	.....	.....	652,500	636,500	.....	16,000	.....	.....	191
.....	2,000	.....	.....	.....	1,739	392,644	380,000	.....	12,644	.....	.....	192
.....	18,000	.....	.....	.....	.....	78,000	78,000	.....	.....	.....	.....	193
.....	.....	.....	31,700	.....	.....	.....	.....	.....	.....	181,000	.....	194
.....	.....	.....	.....	.....	.....	294,000	294,000	.....	.....	.....	.....	195
.....	.....	.....	.....	.....	.....	449,000	449,000	.....	.....	.....	21,500	196
22,490	63,000	117,500	836,354	.....	.....	.....	.....	.....	.....	29,375	.....	197
.....	174,000	.....	.....	.....	.....	500,000	500,000	.....	.....	19,000	168,000	198
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	199
.....	.....	.....	395,000	.....	.....	1,129,000	1,091,000	.....	38,000	103,000	.....	200
.....	.....	520,000	170,948	78,664	.....	466,000	466,000	.....	.....	83,000	.....	201
33,000	300,000	.....	137,330	.....	.....	.....	.....	.....	.....	.....	380,380	202
.....	25,000	12,500	.....	.....	.....	.....	.....	.....	.....	121,000	.....	203
.....	.....	1,074	90,000	.....	.....	627,631	627,631	.....	.....	.....	.....	204
50,000	65,000	1,450	.....	.....	.....	635,000	625,000	.....	10,000	.....	.....	205
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	206
.....	26,200	48,500	.....	.....	36,800	.....	.....	.....	.....	110,500	.....	207
.....	25,000	.....	.....	.....	90,000	477,000	477,000	.....	.....	.....	.....	208
.....	.....	.....	.....	.....	.....	400,000	400,000	.....	.....	782,400	.....	209
.....	.....	.....	4,700	.....	.....	525,000	525,000	.....	.....	450,000	.....	210
.....	2,000	.....	705	.....	24,250	.....	.....	.....	.....	123,500	78,000	211
.....	.....	.....	105,000	.....	.....	241,000	241,000	.....	.....	.....	20,000	212
48,000	51,500	22,000	.....	.....	.....	70,700	69,000	.....	1,700	.....	.....	213
.....	75,000	.....	.....	.....	.....	528,000	528,000	.....	.....	.....	.....	214
.....	.....	.....	16,000	.....	.....	.....	.....	.....	.....	11,500	.....	215
.....	580,000	47,500	.....	.....	.....	1,145,584	1,045,584	100,000	.....	.....	216,070	216
.....	.....	372,300	421,500	.....	.....	1,190,500	1,136,000	.....	54,500	304,000	.....	217
.....	.....	.....	.....	.....	.....	90,000	.....	.....	90,000	.....	.....	218
.....	80,000	58,513	.....	.....	5,000	.....	.....	.....	.....	134,000	.....	219
.....	.....	.....	33,000	.....	.....	1,431,000	1,431,000	.....	.....	.....	.....	220
.....	60,000	27,000	36,000	.....	.....	660,474	590,474	.....	70,000	67,626	.....	221
.....	.....	90,000	.....	.....	.....	678,000	641,000	.....	37,000	500	.....	222
.....	.....	.....	.....	.....	.....	1,625,000	1,625,000	.....	.....	.....	613,000	223
.....	.....	.....	.....	11,178	41,000	391,000	391,000	.....	.....	29,657	.....	224
.....	7,400	.....	.....	.....	.....	248,000	183,000	.....	65,000	519,000	.....	225
.....	32,400	59,000	268,500	.....	.....	536,000	536,000	.....	.....	.....	291,500	226
3,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	46,000	36,476	227

[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] For a ferry owned but not operated by the city.

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TABLE 28.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	3 per cent.	3¼ per cent.	3½ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4¼ per cent.	4½ per cent.
	Grand total	$3,840,742,226	$519,458,716	$8,119,000	$514,858,047	$12,897,280	$4,550,122	$1,045,221,295	$378,363,402	$794,050,917
	Group I	2,354,730,876	511,964,607	7,467,000	409,006,681	945,000	2,740,000	567,234,679	326,500,005	360,282,744
	Group II	423,865,671	2,293,500		42,811,090	11,140,280	1,094,000	147,668,653	19,982,966	103,766,297
	Group III	574,738,253	4,174,000	358,000	43,929,596	170,000	53,000	199,560,836	15,874,810	177,933,216
	Group IV	272,716,953	579,009		10,965,633			76,232,012	10,867,385	87,830,935
	Group V	214,690,473	447,600	294,000	8,145,047	642,000	663,122	54,525,115	5,138,236	64,237,725
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.									
1	New York, N. Y	$1,555,791,809	$484,062,199	$1,196,000	$257,093,644	$20,000		$179,627,615	$286,021,605	$249,837,663
2	Chicago, Ill	125,943,989	17,499,107		846,250			65,563,617		2,688,500
3	Philadelphia, Pa	178,545,446	6,928,900	5,000	35,375,250			116,289,225	7,000,000	12,923,000
4	Detroit, Mich	41,151,421			7,078,620			29,871,964		1,202,003
5	Cleveland, Ohio	90,477,198						32,571,308	6,462,300	36,503,378
6	St. Louis, Mo	21,584,000		1,762,000	1,248,000	925,000		14,699,000		2,750,000
7	Boston, Mass	127,124,296	3,474,401		58,741,617			55,963,700	7,034,000	1,895,500
8	Baltimore, Md	96,691,880		1,704,000	46,478,300			41,089,000		4,414,000
9	Pittsburgh, Pa	64,639,424		2,800,000	2,145,000			28,183,900	19,982,100	7,970,700
10	Los Angeles, Calif	52,781,413					$2,740,000	3,375,350		40,098,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.									
11	San Francisco, Calif	$44,259,600			$2,616,600					$10,865,000
12	Buffalo, N. Y	45,467,318	$30,000		4,630,900			$15,762,884	$8,533,139	15,579,277
13	Milwaukee, Wis	20,089,639	133,500		800,630			4,243,430		12,928,871
14	Washington, D. C	5,577,700				$5,577,700				
15	Newark, N. J	68,609,896			7,510,000	512,000		28,628,754	5,303,960	15,524,240
16	Cincinnati, Ohio	87,108,723	2,130,000		22,263,632	4,900,580	$9,000	32,335,741	4,202,780	16,362,558
17	New Orleans, La	50,476,548						30,240,000		4,700,000
18	Minneapolis, Minn	29,818,729			870,000			21,804,754	990,337	3,302,911
19	Kansas City, Mo	18,373,949			1,734,000			6,698,850		7,323,500
20	Seattle, Wash	46,502,230					1,010,000	3,748,740	447,000	16,946,940
21	Indianapolis, Ind	7,581,339			2,385,328	150,000	75,000	4,205,500	505,750	233,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.									
22	Jersey City, N. J	$40,766,514			$218,970		$53,000	$19,108,600	$1,612,000	$15,956,944
23	Rochester, N. Y	27,865,825	$300,000	$100,000	6,440,000			5,837,000	861,000	11,449,600
24	Portland, Oreg	33,598,870						10,286,500		5,700,000
25	Denver, Colo	20,243,879						79,800		12,337,000
26	Providence, R. I	24,774,848	2,258,000	258,000	5,509,000			16,749,848		
27	Louisville, Ky	12,936,600	224,000		2,509,200			7,689,100		2,193,300
28	Toledo, Ohio	18,209,630	25,000		1,238,000	$120,000		8,274,265	755,000	4,740,333
29	St. Paul, Minn	20,710,277			99,000			8,175,340	1,250,000	5,726,000
30	Columbus, Ohio	26,023,930			548,000			15,221,180	13,000	8,159,950
31	Oakland, Calif	8,519,145						823,500		4,915,545
32	Atlanta, Ga	5,902,500			1,018,000			1,522,000		3,337,500
33	Akron, Ohio	13,290,221				50,000		2,940,500		4,540,162
34	Omaha, Nebr	22,746,609						1,913,000		16,770,060
35	Worcester, Mass	13,281,000			4,902,500			7,631,000		247,500
36	Birmingham, Ala	8,983,276						2,000		278,000
37	Richmond, Va	18,101,523			40,000			14,327,975		1,401,000
38	Syracuse, N. Y	12,819,485	1,000,000		2,405,650			2,538,617	499,000	4,615,910
39	New Haven, Conn	5,896,500			1,225,500			2,322,000		2,188,000
40	San Antonio, Tex	7,929,500						19,000		790,000
41	Dayton, Ohio	9,740,360			100,000			2,705,900		2,774,400
42	Memphis, Tenn	14,521,002						3,286,000	998,000	6,715,000
43	Bridgeport, Conn	9,963,544			502,000			1,140,000	4,893,000	1,466,000
44	Scranton, Pa	3,803,455			221,000			1,605,000	505,000	1,157,000
45	Grand Rapids, Mich	4,896,835			130,000			2,006,600		2,323,000
46	Paterson, N. J	8,676,779						2,694,367		4,264,000
47	Hartford, Conn	13,863,581			4,966,000			4,575,000	800,000	3,262,500
48	Dallas, Tex	7,756,690						2,870,250		3,603,000
49	Youngstown, Ohio	7,313,431						255,500		3,801,500
50	Springfield, Mass	9,537,754	267,000		2,555,000			4,075,254	419,500	2,221,000
51	Houston, Tex	17,017,364								2,970,000
52	Des Moines, Iowa	6,589,030						1,170,000		2,619,500
53	Fall River, Mass	8,058,550			1,845,250			5,687,800	50,000	285,500
54	New Bedford, Mass	11,228,674			929,000			7,996,000	32,000	911,939
55	Nashville, Tenn	8,510,550			70,000			2,590,000		2,467,000
56	Trenton, N. J	8,954,297			646,800			2,582,049	109,000	4,969,248
57	Salt Lake City, Utah	8,541,519						2,759,000		3,703,000
58	Camden, N. J	8,270,850			236,200			3,759,150		3,165,000
59	Norfolk, Va	12,303,319						4,836,000		4,635,500
60	Albany, N. Y	9,912,686			268,226			4,035,915	2,723,110	2,463,625
61	Lowell, Mass	5,461,876			12,000			3,631,426	95,200	632,250
62	Cambridge, Mass	10,580,400	100,000		4,630,000			4,357,950		717,450
63	Reading, Pa	2,771,800			664,300			1,962,500		
64	Wilmington, Del	6,163,450						2,344,950		3,766,000
65	Spokane, Wash	10,299,463						500,000	260,000	6,427,000
66	Fort Worth, Tex	7,400,862						673,000		1,266,000

[1] $10,298,600 at 2½ per cent; $8,699,000 at 3.3 per cent; $3,300,000 at 4.3 per cent; $22,000,000 at 4.4 per cent; $10,000,000 at 4⅝ per cent; $12,000,000 at 4.35 per cent; $23,000,000 at 4.45 per cent.

[2] At 3⅜ per cent.

[3] At 3.6 per cent.

[4] At 4.1 per cent.

[5] At one-fourth of 1 per cent.

[6] $17,000 at 4⅝ per cent; $12,421 at 4.9 per cent.

[7] $550,000 at 4 3/16 per cent; $700,000 at 4 5/16 per cent; $3,000,000 at 4⅛ per cent; $150,000 at 4¼ per cent; $125,000 at 4.35 per cent; $1,950,000 at 4.49 per cent; $700,000 at 5⅛ per cent.

[8] At 3.9 per cent.

[9] $5,000 at 4.9 per cent; $100,000 at 4.15 per cent; $365,881 at 4.65 per cent; $18,400 at 4.85 per cent.

[10] At 4⅛ per cent.

[11] $300,000 at 4⅛ per cent; $210,000 at 4⅜ per cent; $220,000 at 4⅜ per cent; $20,000 at 4⅜ per cent; $2,500 at 4⅜ per cent; $25,000 at 4.3 per cent; $200,000 at 4.15 per cent; $150,000 at 4.19 per cent; $125,000 at 4.44 per cent; $762,100 at 4.55 per cent; $14,500 at 4.85 per cent.

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assigned to each, see p. 21. For a text discussion of this table, see p. 99.]

4¾ per cent.	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.	Noninterest-bearing.	City number.
$17,144,984	$321,847,727	$1,951,284	$13,010,523	$1,077,398	$59,429,598	$4,981,703	$771,727	$123,974,904	$14,244,639	$4,788,960	
1,000,000	60,361,527	.....	680,500	.....	8,708,421	1,500,860	.....	96,013,021	8,656	317,175	
4,323,944	65,192,677	600,000	12,800	.....	2,239,434	1,410,999	.....	8,957,281	8,805,732	3,566,018	
5,073,880	80,473,669	190,000	4,195,795	275,000	30,310,750	879,649	487,643	7,998,218	2,288,330	511,861	
1,855,171	62,708,533	600,000	3,733,181	437,961	7,833,063	144,961	61,840	5,791,363	2,752,302	323,604	
4,891,989	53,111,321	561,284	4,388,247	364,437	10,337,930	1,045,234	222,244	5,215,021	389,619	70,302	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.											
$1,000,000	$4,235,910	.....	.....	.....	$2,210,600	$1,004,000	.....	[1] $89,297,600	.....	$184,973	1
.....	39,231,240	.....	.....	.....	3,275	.....	.....	.....	.....	112,000	2
.....	7,271	.....	.....	.....	15,800	.....	.....	[2] 1,000	.....	.....	3
.....	740,178	.....	.....	.....	250,000	.....	.....	[3] 2,000,000	$8,656	.....	4
.....	12,494,418	.....	$112,000	.....	45,250	.....	.....	[4] 2,285,000	.....	3,544	5
.....	200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	6
.....	15,000	.....	.....	.....	.....	.....	.....	.....	.....	78	7
.....	590,000	.....	.....	.....	.....	.....	.....	[5] 2,400,000	.....	16,580	8
.....	350,279	.....	.....	.....	3,178,024	.....	.....	[6] 29,421	.....	.....	9
.....	2,497,231	.....	568,500	.....	3,005,472	496,860	.....	.....	.....	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.											
.....	$30,778,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	11
.....	.....	.....	.....	.....	$100,000	$695,000	.....	.....	.....	$136,118	12
.....	1,746,800	.....	.....	.....	235,304	.....	.....	.....	$77	1,027	13
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14
$250,000	3,077,440	$600,000	$12,800	.....	15,702	.....	.....	[7] $7,175,000	.....	.....	15
2,472,986	2,334,092	.....	.....	.....	9,649	.....	.....	[8] 35,000	52,705	.....	16
.....	12,254,894	.....	.....	.....	1,750	117,000	.....	.....	.....	3,162,904	17
1,210,958	471,551	.....	.....	.....	412,968	.....	.....	[9] 489,281	.....	265,969	18
.....	740,000	.....	.....	.....	1,278,600	598,999	.....	.....	.....	.....	19
390,000	13,789,900	.....	.....	.....	158,700	.....	.....	[10] 1,258,000	8,752,950	.....	20
.....	.....	.....	.....	.....	26,761	.....	.....	.....	.....	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.											
.....	$3,801,000	.....	.....	.....	.....	.....	.....	.....	.....	$16,000	22
$843,000	6,125	.....	.....	.....	.....	.....	.....	[11] $2,029,100	.....	.....	23
.....	4,453,400	.....	$668,500	.....	$10,211,970	.....	.....	.....	$2,278,500	.....	24
.....	2,933,600	.....	.....	.....	4,885,246	.....	.....	.....	8,233	.....	25
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
.....	321,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	27
282,000	2,759,032	.....	16,000	.....	.....	.....	.....	.....	.....	.....	28
.....	1,423,874	.....	.....	.....	4,035,868	.....	.....	[12] 195	.....	.....	29
.....	1,825,800	.....	.....	.....	250,000	.....	.....	.....	.....	6,000	30
.....	306,850	.....	.....	.....	22,250	.....	.....	[13] 2,451,000	.....	.....	31
.....	25,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	32
.....	4,533,616	$50,000	701,380	.....	474,563	.....	.....	.....	.....	.....	33
110,880	2,097,170	.....	844,415	.....	213,335	$797,749	.....	.....	.....	.....	34
.....	.....	.....	.....	.....	.....	.....	.....	[14] 500,000	.....	.....	35
.....	6,295,648	.....	116,500	.....	1,851,628	.....	$439,500	.....	.....	.....	36
.....	1,199,080	40,000	50,000	$275,000	736,689	.....	.....	.....	.....	31,779	37
320,000	1,433,863	.....	.....	.....	6,445	.....	.....	.....	.....	.....	38
.....	11,000	.....	.....	.....	.....	.....	.....	[15] 150,000	.....	.....	39
.....	5,520,500	.....	1,540,000	.....	60,000	.....	.....	.....	.....	.....	40
.....	3,926,730	.....	200,000	.....	33,330	.....	.....	.....	.....	.....	41
.....	3,262,000	.....	.....	.....	162,000	.....	.....	.....	.....	98,002	42
.....	1,701,000	.....	.....	.....	5,000	.....	.....	[16] 9,391	.....	247,153	43
.....	.....	.....	.....	.....	315,377	.....	.....	.....	.....	78	44
.....	437,235	.....	.....	.....	.....	.....	.....	.....	.....	.....	45
.....	1,718,412	.....	.....	.....	.....	.....	.....	.....	.....	.....	46
.....	202,100	.....	.....	.....	55,981	.....	.....	.....	.....	2,000	47
.....	974,000	.....	.....	.....	309,440	.....	.....	.....	.....	.....	48
.....	3,256,431	.....	.....	.....	.....	.....	.....	.....	.....	.....	49
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50
3,038,000	9,966,250	.....	.....	.....	887,750	73,000	1,667	.....	.....	80,697	51
.....	2,451,800	.....	24,000	.....	323,730	.....	.....	.....	.....	.....	52
.....	90,000	.....	.....	.....	.....	.....	.....	[17] 100,000	.....	.....	53
92,000	250,000	.....	.....	.....	27,735	.....	.....	[18] 990,000	.....	.....	54
.....	3,350,700	.....	.....	.....	32,850	.....	.....	.....	.....	.....	55
.....	646,100	.....	.....	.....	.....	.....	.....	.....	.....	1,100	56
.....	425,000	.....	.....	.....	1,630,792	.....	.....	.....	.....	23,727	57
.....	1,110,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	58
.....	2,652,269	100,000	.....	.....	76,000	.....	.....	.....	.....	3,550	59
338,000	60,810	.....	.....	.....	20,000	.....	.....	[19] 3,000	.....	.....	60
50,000	.....	.....	.....	.....	26,000	.....	.....	[20] 1,015,000	.....	.....	61
.....	.....	.....	.....	.....	25,000	.....	.....	[21] 750,000	.....	.....	62
.....	134,000	.....	.....	.....	11,000	.....	.....	.....	.....	.....	63
.....	40,000	.....	.....	.....	12,500	.....	.....	.....	.....	.....	64
.....	1,179,599	.....	35,000	.....	1,893,062	3,000	1,802	.....	.....	.....	65
.....	3,692,175	.....	.....	.....	1,715,209	5,900	44,674	[22] 532	1,597	1,775	66

[12] At 5.9 per cent.
[13] At 4.97 per cent.
[14] At 4.27 per cent.
[15] At 4½ per cent.
[16] At 2 per cent.
[17] At 4.14 per cent.
[18] $200,000 at 4½ per cent; $300,000 at 4.33 per cent; $390,000 at 4.58 per cent; $100,000 at 5.09 per cent.
[19] At 2 per cent.
[20] $200,000 at 4.13 per cent; $200,000 at 4.54 per cent; $15,000 at 4.70 per cent; $400,000 at 5.04 per cent; $200,000 at 5.78 per cent.
[21] $300,000 at 3.96 per cent; $200,000 at 4.05 per cent; $100,000 at 4.06 per cent; $150,000 at 4.34 per cent.
[22] At 10 per cent.

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TABLE 28.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3½ per cent.	3.65 per cent	3¾ per cent.	4 per cent.	4¼ per cent.	4½ per cent.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.									
67	Kansas City, Kans.	$7,779,838							$371,258	$5,065,346
68	Lynn, Mass.	5,917,500			$1,133,800			$3,630,200	310,500	364,000
69	Yonkers, N. Y.	14,821,166			643,850			1,956,970	2,061,166	4,092,430
70	Duluth, Minn.	7,555,803						3,057,375		2,390,000
71	Tacoma, Wash.	10,813,546							600,000	3,161,000
72	Lawrence, Mass.	5,043,010			13,000			3,474,510	142,500	249,000
73	Elizabeth, N. J.	5,059,518						3,615,970	179,000	1,264,548
74	Utica, N. Y.	3,185,467			168,080			731,048	218,111	1,594,643
75	Somerville, Mass.	2,115,000			277,000			1,002,000	75,000	159,000
76	Erie, Pa.	3,579,199			1,500			1,287,800	1,390,000	711,000
77	Waterbury, Conn.	6,384,676			352,000			1,228,000	2,635,000	2,074,600
78	Oklahoma City, Okla.	8,097,275						100,000		3,120,000
79	Schenectady, N. Y.	6,277,871	$5,000		177,238			1,303,050	452,500	1,784,500
80	Flint, Mich.	3,830,139						1,098,800	989,150	849,000
81	Fort Wayne, Ind.	1,254,591			236,000			747,600		230,000
82	Evansville, Ind.	1,869,450						1,812,700		3,500
83	Savannah, Ga.	3,838,320								3,599,000
84	St. Joseph, Mo.	2,483,679			107,700			1,490,850		875,000
85	Jacksonville, Fla.	5,358,340								2,095,000
86	Manchester, N. H.	1,983,700			606,000			1,151,000		26,700
87	Canton, Ohio.	6,699,934						651,000		1,893,530
88	Peoria, Ill.	1,852,767			21,840			590,660		367,000
89	Harrisburg, Pa.	3,409,100	97,000		355,200			2,177,200		770,000
90	Knoxville, Tenn.	5,756,077						304,000		1,840,000
91	Bayonne, N. J.	7,477,397						225,850		1,771,800
92	Wilkes-Barre, Pa.	2,877,600			312,000			302,500		1,734,000
93	Troy, N. Y.	4,638,297			665,575			1,561,485		2,143,787
94	Allentown, Pa.	1,993,411			123,900			1,701,100		24,000
95	El Paso, Tex.	4,374,500								484,000
96	San Diego, Calif.	11,100,025								7,891,075
97	Wichita, Kans.	3,054,706						516,980		766,006
98	South Bend, Ind.	1,382,304						1,047,170		2,500
99	Sioux City, Iowa.	1,972,919						1,000		694,900
100	Hoboken, N. J.	6,985,266			196,000			1,567,736		1,823,695
101	Portland, Me.	8,581,581	113,509		1,003,000			6,843,372		335,200
102	Charleston, S. C.	5,624,722						3,704,500		1,510,000
103	East St. Louis, Ill.	3,092,022						87,000		1,107,150
104	Terre Haute, Ind.	1,379,145						1,017,000	165,000	40,000
105	Brockton, Mass.	4,481,500			854,550			2,423,950		803,000
106	Sacramento, Calif.	5,276,237						772,500		4,126,425
107	Binghamton, N. Y.	2,764,464	77,000		387,000			352,000	147,000	978,689
108	Tulsa, Okla.	4,438,422								405,000
109	Johnstown, Pa.	1,871,000			81,000			261,000		1,529,000
110	Rockford, Ill.	2,350,145						637,100		
111	Little Rock, Ark.	1,976,254								
112	Passaic, N. J.	4,027,486	46,000		131,000			530,000		2,378,750
113	Pawtucket, R. I.	7,286,000			414,000			4,479,000	424,000	1,449,000
114	Saginaw, Mich.	1,229,300			209,500			1,011,700		
115	Holyoke, Mass.	3,481,500			413,000			2,270,956		447,544
116	Altoona, Pa.	2,671,899						2,216,500		
117	Mobile, Ala.	3,886,973	224,000					60,000		2,338,000
118	Springfield, Ohio.	3,371,560						261,735	2,000	1,444,847
119	Springfield, Ill.	1,873,183			264,900			461,945		571,000
120	New Britain, Conn.	3,417,000			369,000			2,531,000	421,000	79,000
121	Covington, Ky.	3,516,463						2,436,300		165,000
122	Chattanooga, Tenn.	4,176,935			100,000					3,311,000
123	Davenport, Iowa.	2,215,500						697,000	10,000	1,074,000
124	Lansing, Mich.	632,734						234,400	4,000	
125	Berkeley, Calif.	1,711,631								713,670
126	Chester, Pa.	2,343,100	16,500		501,000			336,000	210,000	1,018,000
127	Racine, Wis.	981,450			26,000			132,000		606,300
128	Lincoln, Nebr.	2,271,092						319,500	40,200	874,300
129	Lancaster, Pa.	1,580,000			391,000			1,175,000		
130	Haverhill, Mass.	2,476,000			134,000			1,834,000		183,000
131	Augusta, Ga.	4,752,111			296,000			611,000	20,000	2,782,500
132	Macon, Ga.	2,157,153						201,000		1,646,000
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.									
133	Atlantic City, N. J.	$11,484,600			$60,000			$1,767,000		$8,542,500
134	Tampa, Fla.	3,737,638								
135	Gary, Ind.	757,500						231,000	$125,000	378,500
136	Topeka, Kans.	2,477,444					$13,000	826,061		1,327,983
137	Malden, Mass.	2,573,000			273,000			1,627,000		
138	Huntington, W. Va.	1,919,000						25,000		325,000
139	East Orange, N. J.	4,193,750			350,000			2,138,115	207,000	719,160
140	Niagara Falls, N. Y.	3,991,041			35,000			1,009,419	432,000	1,226,900
141	Kalamazoo, Mich.	1,304,050						226,800		850,250
142	Bay City, Mich.	1,035,000						709,000		38,000
143	York, Pa.	1,298,800			241,000	$38,000		469,500	518,000	26,300
144	Roanoke, Va.	2,117,500						492,000		1,504,000
145	Jackson, Mich.	1,946,362						488,500		1,209,604

[1] At 5½ per cent.
[2] $466,000 at 4.39 per cent; $457,000 at 4.42 per cent; $348,000 at 4.82 per cent; $450,000 at 4.98 per cent.
[3] $330,000 at 4.40 per cent; $100,000 at 4.62 per cent; $100,000 at 4.95 per cent; $200,000 at 5.14 per cent; $100,000 at 5.79 per cent.
[4] At 4.55 per cent.
[5] $100,000 at 4.3 per cent; $27,000 at 4 $\frac{7}{10}$ per cent; $125,000 at 4.39 per cent; $150,000 at 4.62 per cent.
[6] $150,000 at 4.3 per cent; $300,000 at 4.4 per cent; $10,500 at 4.7 per cent; $250,000 at 4.24 per cent; $94,000 at 4.65 per cent; $200,000 at 4.57 per cent; $50,000 at 5.14 per cent.

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assigned to each, see p. 21. For a text discussion of this table, see p. 99.]

4½ per cent.	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.	Noninterest-bearing.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.											
$369,819	$1,946,723				$26,692						67
84,000	25,000	$200,000		$35,000	35,000			[1] $100,000			68
267,000	2,855,900		$231,350		991,500			[2] 1,721,000			69
	2,092,000									$16,428	70
	6,223,169				829,377						71
	264,000			100,000				[3] 800,000			72
											73
	398,585							[4] 75,000			74
		200,000						[5] 402,000			75
					186,689					2,210	76
50,000	44,640				436						77
	4,281,500				593,775					2,000	78
	1,300,833	200,000			250			[6] 1,054,500			79
	743,059				150,000					130	80
					40,467				$524		81
	16,000				36,750					500	82
	15,000				221,520					2,800	83
						$2,500		[7] 1,000	6,629		84
	3,031,500				148,600	22,400	$60,840				85
								[8] 200,000			86
	3,046,554		940,850					[9] 168,000			87
	668,267				205,000						88
	9,500									200	89
	2,977,310		138,000		496,767						90
	3,942,390								1,536,857	500	91
	528,000									1,100	92
63,000	204,450										93
	144,411										94
	3,797,000				92,500		1,000				95
	3,208,950										96
249,552	1,447,168				75,000						97
	182,180				150,454						98
200,000	890,100				183,983					2,936	99
	1,289,563		2,107,772							500	100
	73,500				13,000			[10] 200,000			101
	313,500				80,000					16,722	102
	1,897,872										103
	150,000				7,145						104
								[11] 400,000			105
	27,500				174,667					175,145	106
503,000	250,925		7,750							61,100	107
	3,000,425		97,777		868,697				56,000	10,523	108
											109
	1,713,045										110
	558,500		104,100		227,051	2,061			1,084,542		111
	844,500		90,582		6,654						112
	100,000			250,000	100,000			[12] 70,000			113
					4,000					4,100	114
	50,000							[13] 300,000			115
					455,399						116
	1,250,326				14,647						117
	1,514,487				123,628			[14] 24,863			118
	438,809				131,722					4,807	119
	17,000										120
	388,300				526,863						121
	677,700				88,235						122
32,500	402,000										123
36,300	241,400				116,634						124
	945,000			52,961							125
	226,600				35,000						126
	124,700				24,700				67,750		127
	1,037,092										128
					14,000						129
	50,000							[15] 275,000			130
	711,600				208,511	118,000				4,500	131
	130,000		15,000		147,750					17,403	132
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.											
	$1,115,100										133
	3,044,750				$692,888						134
	23,000										135
	309,400				1,000						136
	73,000							[16] $600,000			137
	802,000		$562,000		205,000						138
	779,475										139
$297,000	783,722							[17] 207,000			140
223,000	1,000				3,000						141
	287,500									$500	142
	6,000										143
	120,000				1,500						144
	248,258										145

[7] At 10 per cent.
[8] At 4.7 per cent.
[9] At 4½ per cent.
[10] At 4.42 per cent.
[11] $100,000 at 4.38 per cent; $110,000 at 4.69 per cent; $190,000 at 5.03 per cent.
[12] At 4.26 per cent.
[13] $100,000 at 4½ per cent; $200,000 at 4.29 per cent.
[14] At 9.45 per cent.
[15] $100,000 at 4.54 per cent; $175,000 at 4.65 per cent.
[16] $100,000 at 4.04 per cent; $450,000 at 4½ per cent; $50,000 at 4.36 per cent.
[17] $192,000 at 4.1 per cent; $15,000 at 4.7 per cent.

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TABLE 28.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3½ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4¼ per cent.	4½ per cent.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.									
146	McKeesport, Pa.	$1,526,589			$106,000			$991,000		$315,000
147	Quincy, Mass.	2,706,100			282,500			1,287,100		265,500
148	Newton, Mass.	4,486,200	$75,000		899,800	$98,000		2,970,500	$50,000	
149	Charlotte, N. C.	2,916,779						40,000	200,000	1,790,000
150	Elmira, N. Y.	2,671,285		$98,000	326,000			280,000	95,000	1,780,000
151	Cedar Rapids, Iowa	1,078,051						147,090	215,000	480,000
152	Pasadena, Calif.	2,478,671						491,871		1,927,300
153	New Castle, Pa.	828,113			92,000			75,000	570,000	12,000
154	Fresno, Calif.	1,273,300								684,500
155	Galveston, Tex.	5,682,500								87,000
156	Pueblo, Colo.	3,507,978						33,180		1,863,600
157	Montgomery, Ala.	3,926,603			14,000			100,000		1,954,000
158	Woonsocket, R. I.	5,465,000			271,000			2,564,000		1,350,000
159	Salem, Mass.	3,059,950			179,000			1,979,000		401,950
160	Decatur, Ill.	1,485,834						327,100	202,500	32,000
161	Highland Park, Mich.	6,021,941			68,000			170,000	838,626	2,453,400
162	Wheeling, W. Va.	996,562						740,600		130,000
163	Chelsea, Mass.	3,258,060						2,808,060		
164	Shreveport, La.	2,649,143						225,000		859,500
165	Butte, Mont.	2,120,733								92,400
166	Mount Vernon, N. Y.	4,763,777			316,000			1,237,750	355,000	1,813,300
167	Winston-Salem, N. C.	2,899,750								595,000
168	Lexington, Ky.	1,829,951			9,818			517,500		946,870
169	Fitchburg, Mass.	2,639,100			119,600			2,169,500		
170	Perth Amboy, N. J.	4,173,815	5,500					551,000		2,638,600
171	Portsmouth, Va.	2,332,085						379,900		895,000
172	Pittsfield, Mass.	2,644,500			107,000			1,612,500		670,000
173	Lima, Ohio.	3,374,123			250,000			791,000		915,000
174	Superior, Wis.	1,506,065			200,000			281,750		504,200
175	West Hoboken, N. J.	1,522,663						260,000		332,500
176	Springfield, Mo.	192,700	16,000							
177	Everett, Mass.	2,046,815						1,682,715	3,500	273,100
178	Dubuque, Iowa.	1,584,596			13,250			738,532		51,000
179	Hamilton, Ohio.	2,832,400			16,000			1,703,958		357,000
180	Stockton, Calif.	1,367,925						57,600		
181	San Jose, Calif.	1,137,513						257,000		634,325
182	Kenosha, Wis.	768,400			105,900			13,500		572,500
183	Charleston, W. Va.	1,703,700						130,000		926,200
184	Jamestown, N. Y.	2,033,435			70,000			781,659		473,054
185	Joliet, Ill.	1,123,481						42,000		224,500
186	Waco, Tex.	3,263,045						161,000		
187	Taunton, Mass.	3,061,019			458,500			1,754,019	190,000	408,500
188	Madison, Wis.	2,721,800			139,000			836,500		689,500
189	Columbia, S. C.	2,279,127					$95,000			390,000
190	Brookline, Mass.	1,328,320			263,000			750,680		121,580
191	Lorain, Ohio.	2,941,119						458,500		341,083
192	Auburn, N. Y.	1,147,131						442,957	2,860	569,900
193	Quincy, Ill.	259,250						5,100		78,900
194	Williamsport, Pa.	637,500	14,600		212,700			112,200		
195	Aurora, Ill.	1,071,400						312,000		364,500
196	Council Bluffs, Iowa.	956,468						107,000		542,500
197	New Rochelle, N. Y.	3,751,263			467,779		41,122	469,700	232,750	1,058,151
198	Waterloo, Iowa.	1,730,268						167,000	177,000	722,000
199	Battle Creek, Mich.	1,093,000			15,000			365,000		375,000
200	Austin, Tex.	2,953,260								
201	Poughkeepsie, N. Y.	2,376,424	65,000	49,000	562,000			159,000		1,366,812
202	Stamford, Conn.	2,530,483			110,000			960,930		1,127,470
203	East Chicago, Ind.	352,705						16,000		65,000
204	Amsterdam, N. Y.	1,511,753	148,000	112,000	30,000		269,000	234,000	125,000	300,850
205	Oshkosh, Wis.	1,248,450						482,000	190,000	575,000
206	Danville, Ill.	722,888						140,000		
207	Easton, Pa.	1,150,900			175,900			766,900		80,000
208	Orange, N. J.	2,958,878						745,196		973,675
209	Wilmington, N. C.	2,188,160						150,560		900,000
210	Ogden, Utah.	2,079,155						235,000		1,165,000
211	Norristown, Pa.	830,455	123,500		261,500			285,000	100,000	36,500
212	Watertown, N. Y.	1,488,673		35,000	343,800			433,935	110,000	385,500
213	Waltham, Mass.	812,100			331,000			365,600		64,000
214	La Crosse, Wis.	1,064,498			160,000			839,000		
215	Green Bay, Wis.	938,100						94,750		614,850
216	Muskogee, Okla.	3,691,616								475,000
217	Lynchburg, Va.	3,262,800			130,000			1,003,000		2,064,000
218	Joplin, Mo.	634,000								460,000
219	Newport, R. I.	1,310,500			50,000			748,500		462,000
220	Colorado Springs, Colo.	2,100,892						1,619,000		2,000
221	Zanesville, Ohio.	1,577,847			30,000			310,218		690,300
222	Newport, Ky.	1,199,250				506,000		424,200		36,800
223	Everett, Wash.	3,642,874					230,000		150,000	
224	Newark, Ohio.	1,460,121						124,000		541,572
225	Bellingham, Wash.	1,738,995					15,000		49,000	172,000
226	Jackson, Miss.	2,103,174								
227	Boise, Idaho.	1,068,941								69,286

[1] $50,000 at 4.16 per cent; $200,000 at 4.39 per cent; $400,000 at 4.68 per cent; $100,000 at 5.65 per cent.
[2] $37,900 at 3.1 per cent; $65,000 at 4.35 per cent; $40,000 at 4¼ per cent.
[3] $300,000 at 4.65 per cent; $400,000 at 4.69 per cent.
[4] $100,000 at 4.14 per cent; $100,000 at 4.34 per cent; $200,000 at 4.85 per cent; $100,000 at 5.35 per cent.
[5] At 4.65 per cent.
[6] At 4.85 per cent.
[7] $50,000 at 4.18 per cent; $200,000 at 4.19 per cent.
[8] $55,000 at 3.9 per cent; $16,000 at 4¼ per cent.
[9] $43,200 at 4⅛ per cent; $26,400 at 4¼ per cent; $44,850 at 4¼ per cent; $22,879 at 4¼ per cent; $12,000 at 4.3 per cent; $17,198 at 4.9 per cent; $18,000 at 4.45 per cent.

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REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1919—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 99.]

4¾ per cent.	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.	Noninterest-bearing.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.											
.....	$29,222	.....	.....	.....	$85,367	.....	.....	.....	.....	.....	146
.....	121,000	.....	.....	.....	.....	.....	.....	[1] $750,000	.....	.....	147
.....	125,000	$125,000	.....	.....	.....	.....	.....	[2] 142,900	.....	.....	148
$70,000	525,000	.....	.....	.....	291,779	.....	.....	.....	.....	.....	149
.....	40,000	.....	.....	.....	52,285	.....	.....	.....	.....	.....	150
.....	178,700	.....	.....	.....	57,351	.....	.....	.....	.....	.....	151
.....	59,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	152
.....	.....	.....	.....	.....	79,113	.....	.....	.....	.....	.....	153
.....	588,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	154
.....	5,595,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	155
.....	899,000	.....	.....	.....	709,773	.....	.....	.....	$2,425	.....	156
.....	1,148,833	.....	.....	.....	709,770	.....	.....	.....	.....	.....	157
.....	500,000	.....	.....	.....	80,000	.....	.....	[3] 700,000	.....	.....	158
.....	.....	.....	.....	.....	.....	.....	.....	[4] 500,000	.....	.....	159
.....	875,255	.....	.....	.....	19,437	.....	.....	.....	29,542	.....	160
962,000	960,000	.....	$50,000	.....	519,915	.....	.....	.....	.....	.....	161
.....	.....	.....	.....	.....	120,745	.....	.....	.....	5,217	.....	162
.....	.....	.....	100,000	$350,000	.....	.....	.....	.....	.....	.....	163
1,152,000	233,643	.....	.....	.....	143,000	.....	.....	.....	.....	$36,000	164
.....	747,750	.....	.....	.....	1,280,583	.....	.....	.....	.....	.....	165
30,000	760,567	250,000	.....	.....	.....	.....	.....	.....	1,160	.....	166
.....	1,643,000	.....	.....	.....	661,750	.....	.....	.....	.....	.....	167
.....	100,000	.....	.....	.....	255,763	.....	.....	.....	.....	.....	168
.....	.....	.....	.....	.....	.....	.....	.....	[5] 350,000	.....	.....	169
.....	329,600	14,000	593,475	.....	41,640	.....	.....	.....	.....	.....	170
.....	686,500	.....	.....	.....	83,800	.....	.....	[6] 33,400	253,085	400	171
.....	5,000	.....	.....	.....	.....	.....	.....	[7] 250,000	.....	.....	172
.....	690,367	.....	602,800	.....	121,026	.....	.....	.....	3,930	.....	173
.....	283,500	.....	20,000	.....	204,940	.....	.....	.....	.....	11,675	174
66,500	863,663	.....	.....	.....	.....	.....	.....	.....	.....	.....	175
.....	107,000	.....	.....	.....	69,700	.....	.....	.....	.....	.....	176
2,000	64,000	.....	21,500	.....	.....	.....	.....	.....	.....	.....	177
.....	781,814	.....	.....	.....	.....	.....	.....	.....	.....	.....	178
.....	618,770	.....	60,000	.....	.....	.....	.....	[8] 71,000	.....	5,672	179
.....	1,254,325	.....	.....	.....	56,000	.....	.....	.....	.....	.....	180
.....	229,000	.....	.....	.....	10,790	.....	.....	.....	.....	6,398	181
.....	76,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	182
.....	627,500	.....	.....	.....	20,000	.....	.....	.....	.....	.....	183
63,989	308,906	.....	.....	.....	151,300	.....	.....	[9] 184,527	.....	.....	184
.....	856,000	.....	.....	.....	981	.....	.....	.....	.....	.....	185
.....	2,965,500	.....	.....	.....	136,545	.....	.....	.....	.....	.....	186
.....	.....	.....	.....	.....	.....	.....	.....	[10] 250,000	.....	.....	187
.....	523,300	.....	.....	.....	533,500	.....	.....	.....	.....	.....	188
495,000	1,133,000	.....	.....	.....	156,970	.....	.....	.....	.....	9,157	189
.....	.....	.....	.....	.....	.....	.....	.....	[11] 193,060	.....	.....	190
.....	1,287,941	.....	156,802	.....	196,793	.....	.....	.....	.....	.....	191
.....	58,728	.....	.....	.....	3,186	.....	.....	[12] 69,500	.....	.....	192
.....	161,700	.....	10,000	.....	2,000	.....	.....	.....	1,550	.....	193
.....	18,000	.....	.....	.....	.....	.....	.....	[13] 280,000	.....	.....	194
.....	394,900	.....	.....	.....	.....	.....	.....	.....	.....	.....	195
.....	245,000	.....	.....	.....	61,968	.....	.....	.....	.....	.....	196
.....	825,974	.....	655,787	.....	.....	.....	.....	.....	.....	.....	197
.....	501,504	106,000	.....	.....	56,764	.....	.....	.....	.....	.....	198
.....	338,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	199
1,091,000	1,760,000	.....	.....	.....	.....	.....	$102,260	.....	.....	.....	200
.....	174,612	.....	.....	.....	.....	.....	.....	.....	.....	.....	201
.....	68,600	.....	34,860	.....	5,623	.....	.....	[14] 223,000	.....	.....	202
.....	169,365	.....	.....	.....	102,340	.....	.....	.....	.....	.....	203
.....	278,851	.....	.....	.....	14,052	.....	.....	.....	.....	.....	204
.....	1,450	.....	.....	.....	.....	.....	.....	.....	.....	.....	205
.....	572,488	.....	.....	.....	10,400	.....	.....	.....	.....	.....	206
.....	111,000	.....	.....	.....	17,100	.....	.....	.....	.....	.....	207
29,500	916,489	22,284	20,000	.....	57,000	.....	.....	[15] 194,734	.....	.....	208
.....	1,071,400	.....	.....	.....	16,200	.....	.....	.....	50,000	.....	209
.....	.....	.....	.....	.....	679,155	.....	.....	.....	.....	.....	210
.....	23,250	.....	.....	.....	705	.....	.....	.....	.....	.....	211
.....	115,438	.....	.....	.....	.....	.....	.....	[16] 65,000	.....	.....	212
.....	33,500	.....	18,000	.....	.....	.....	.....	.....	.....	.....	213
.....	65,498	.....	.....	.....	.....	.....	.....	.....	.....	.....	214
.....	147,000	.....	.....	.....	81,500	.....	.....	.....	.....	.....	215
.....	3,084,154	.....	.....	.....	132,462	.....	.....	.....	.....	.....	216
.....	50,500	.....	.....	.....	6,300	.....	.....	.....	.....	.....	217
.....	170,500	.....	.....	.....	3,500	.....	.....	.....	.....	.....	218
.....	50,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	219
.....	414,000	.....	14,957	.....	50,935	.....	.....	.....	.....	.....	220
.....	494,623	.....	.....	.....	52,706	.....	.....	.....	.....	.....	221
.....	231,750	.....	.....	.....	.....	.....	.....	.....	.....	500	222
.....	1,273,000	.....	1,025,000	14,437	424,723	$254,830	119,984	[17] 150,900	.....	.....	223
230,000	534,855	.....	.....	.....	29,694	.....	.....	.....	.....	.....	224
.....	802,000	.....	.....	.....	118,286	582,709	.....	.....	.....	.....	225
.....	1,065,200	44,000	392,000	.....	559,264	.....	.....	.....	42,710	.....	226
180,000	462,831	.....	51,066	.....	98,063	207,695	.....	.....	.....	.....	227

[10] $50,000 at 4.17 per cent: $100,000 at 4.55 per cent: $100,000 at 4.91 per cent.
[11] $28,600 at 3.1 per cent; $11,000 at 3⅛ per cent; $4,000 at 3⅜ per cent; $40,000 at 3 3/16 per cent; $61,000 at 3¼ per cent; $8,260 at 3⅜ per cent: $6,000 at 3 9/16 per cent; $34,200 at 3 7/16 per cent.
[12] $450 at 4⅜ per cent; $60,800 at 4.1 per cent; $6,250 at 4.7 per cent; $2,000 at 4.65 per cent.
[13] At 4½ per cent.
[14] $140,000 at 4.9 per cent; $83,000 at 4.15 per cent.
[15] $26,923 at 2 per cent; $167,811 at 4⅜ per cent.
[16] At 3.7 per cent.
[17] $10,900 at 6¼ per cent; $140,000 at 4⅛ per cent.

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TABLE 29.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1919.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 100.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
	Grand total	$790,579,085	$272,017,644	$31,481,154	$450,204,653	$36,875,634	$690,257,674	$183,598,855	$44,495,200	$426,854,376	$35,309,243
	Group I	519,587,969	178,757,144	11,048,871	312,105,977	17,675,977	463,020,826	131,046,981	12,464,891	303,034,042	16,474,912
	Group II	58,736,514	19,396,888	9,088,542	22,415,846	7,835,238	49,824,697	9,037,906	12,558,121	20,019,450	8,209,220
	Group III	104,257,077	43,776,305	5,846,336	47,105,213	7,529,223	79,052,046	21,777,421	10,703,235	39,832,592	6,738,798
	Group IV	65,615,862	20,424,319	2,822,156	40,123,195	2,246,192	57,672,466	14,032,599	4,667,093	36,825,039	2,147,735
	Group V	42,381,663	9,662,988	2,675,249	28,454,422	1,589,004	40,687,639	7,703,948	4,101,860	27,143,253	1,738,578
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1919.										
1	New York, N. Y	$398,156,315	$143,278,000	$2,327,000	$247,772,464	$4,778,851	$366,896,375	$108,047,618	$708,100	$252,850,364	$5,290,293
2	Chicago, Ill	62,986,261	8,585,918	5,302,556	41,314,364	7,783,423	50,857,205	8,250,967	7,632,606	28,105,832	6,867,800
3	Philadelphia, Pa	18,921,603	12,593,000	.....	2,824,771	3,503,832	8,338,243	2,124,000	.....	3,236,786	2,977,457
4	Detroit, Mich	5,466,115	3,690,000	1,776,115	.....	.....	2,467,788	146,300	2,216,812	104,676	.....
5	Cleveland, Ohio	12,121,603	4,725,996	401,307	6,994,300	.....	8,489,255	2,697,854	1,288,301	4,503,100	.....
6	St. Louis, Mo	365,799	.....	.....	.....	365,799	2,055,311	1,771,000	.....	.....	284,311
7	Boston, Mass	14,720,578	2,220,500	.....	12,500,078	.....	17,194,898	3,694,646	.....	13,500,252	.....
8	Baltimore, Md	564,000	564,000	.....	.....	.....	114,100	114,100	.....	.....	.....
9	Pittsburgh, Pa	3,973,292	1,526,040	1,241,893	700,000	505,359	3,973,077	2,233,840	619,072	733,032	387,133
10	Los Angeles, Calif	2,312,403	1,573,690	.....	.....	738,713	2,634,574	1,966,656	.....	.....	667,918
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1919.										
11	San Francisco, Calif	$2,655,249	$1,345,300	.....	.....	$1,309,949	$2,659,972	$1,561,800	.....	.....	$1,098,172
12	Buffalo, N. Y	7,381,466	5,505,705	$481,083	$673,955	720,723	5,695,082	2,174,202	$1,132,167	$963,646	1,425,067
13	Milwaukee, Wis	2,506,611	1,350,956	.....	77	1,155,578	3,151,014	1,455,166	62,135	.....	1,633,713
14	Washington, D. C	.....	.....	.....	.....	.....	224,790	224,790	.....	.....	.....
15	Newark, N. J	25,543,087	3,102,162	6,640,000	15,458,640	342,285	22,387,180	326,276	7,415,000	14,356,176	289,728
16	Cincinnati, Ohio	2,905,273	2,819,350	52,705	.....	33,218	1,701,836	326,240	357,110	1,000,000	18,486
17	New Orleans, La	2,682,514	68,024	.....	2,570,863	43,627	1,469,351	798,725	99,000	375,000	196,626
18	Minneapolis, Minn	1,859,711	235,000	.....	1,624,711	.....	2,894,908	987,622	640,043	1,267,243	.....
19	Kansas City, Mo	3,396,787	1,611,000	81,715	1,278,600	425,472	1,841,190	15,000	126,318	1,235,885	463,987
20	Seattle, Wash	8,631,887	3,117,330	1,833,039	.....	3,681,518	6,626,768	940,760	2,726,348	.....	2,959,660
21	Indianapolis, Ind	1,173,929	242,061	.....	809,000	122,868	1,172,606	227,325	.....	821,500	123,781
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1919.										
22	Jersey City, N. J	$4,265,510	$1,234,000	$67,329	$2,964,181	.....	$1,764,209	$1,244,471	$23,590	$496,148	.....
23	Rochester, N. Y	6,455,871	2,043,000	225,000	3,655,000	$532,871	2,967,725	364,975	82,000	2,117,000	$403,750
24	Portland, Oreg	2,837,641	1,500,000	954,364	.....	383,277	3,745,218	132,300	3,344,118	8,042	260,758
25	Denver, Colo	14,555,667	14,023,600	101,400	8,233	422,434	1,294,239	269,033	741,400	11,693	272,113
26	Providence, R. I	1,000,778	929,684	.....	58,310	12,784	1,040,756	979,000	.....	54,463	7,293
27	Louisville, Ky	588,094	.....	.....	537,500	50,594	1,827,054	1,029,500	.....	547,800	249,754
28	Toledo, Ohio	1,884,140	1,006,000	672,870	.....	205,270	1,517,289	484,700	716,093	48,500	267,996
29	St. Paul, Minn	7,099,434	2,979,128	300,000	3,758,900	61,406	6,372,455	2,782,700	298,591	3,233,300	57,864
30	Columbus, Ohio	3,065,083	1,880,800	247,000	793,781	143,502	1,383,472	335,500	372,500	593,852	81,620
31	Oakland, Calif	406,378	.....	.....	.....	406,378	753,917	372,885	.....	114,714	266,318
32	Atlanta, Ga	605,514	.....	.....	550,000	55,514	721,929	116,500	.....	550,000	55,429
33	Akron, Ohio	3,592,252	2,847,000	373,079	340,100	32,073	1,577,560	415,662	437,087	639,600	85,211
34	Omaha, Nebr	2,299,020	600,000	491,552	.....	1,207,468	1,729,155	327,700	632,743	.....	768,712
35	Worcester, Mass	6,015,811	25,000	.....	5,742,000	248,811	6,750,122	1,271,700	.....	5,242,292	236,130
36	Birmingham, Ala	967,868	213,283	360,205	300,000	94,380	929,917	155,678	366,352	300,000	107,887
37	Richmond, Va	3,024,730	508,041	.....	2,516,689	.....	2,810,000	60,000	.....	2,750,000	.....
38	Syracuse, N. Y	5,321,755	1,072,445	463,474	3,501,980	283,856	4,848,960	498,774	637,901	3,498,603	213,682
39	New Haven, Conn	1,276,170	910,000	.....	225,000	141,170	265,658	113,000	.....	59,065	93,593
40	San Antonio, Tex	1,860,642	.....	.....	1,540,000	320,642	1,578,010	83,500	.....	1,225,000	269,510
41	Dayton, Ohio	613,551	184,000	90,010	262,000	77,541	891,570	365,500	213,265	133,000	179,805
42	Memphis, Tenn	1,448,030	531,000	.....	917,030	.....	1,103,813	176,391	105,394	822,028	.....
43	Bridgeport, Conn	1,951,754	1,700,000	.....	247,153	4,601	745,844	545,900	.....	197,515	2,429
44	Scranton, Pa	104,289	.....	.....	78	104,211	366,390	111,000	50,485	100,000	104,905
45	Grand Rapids, Mich	57,160	.....	48,676	8,484	.....	378,576	75,000	281,276	22,300	.....
46	Paterson, N. J	2,058,863	390,430	295,104	1,373,329	.....	1,494,933	192,000	337,300	965,633	.....
47	Hartford, Conn	2,019,258	905,000	.....	1,104,500	9,758	1,780,453	858,000	.....	920,000	2,453
48	Dallas, Tex	1,449,476	890,000	.....	309,440	250,036	495,507	131,750	.....	115,469	248,288
49	Youngstown, Ohio	1,192,356	550,800	174,025	383,500	84,031	1,009,266	326,650	317,289	330,500	34,827
50	Springfield, Mass	3,392,508	804,879	.....	2,300,000	287,629	2,453,972	420,928	.....	1,800,000	233,044
51	Houston, Tex	1,639,507	883,000	.....	737,020	19,487	2,018,537	1,146,968	.....	838,024	33,545
52	Des Moines, Iowa	1,404,084	1,129,526	.....	156,102	118,456	873,756	133,173	.....	536,505	204,078
53	Fall River, Mass	1,905,000	165,000	.....	1,740,000	.....	2,292,500	552,500	.....	1,740,000	.....
54	New Bedford, Mass	4,174,859	426,439	.....	3,500,000	248,420	4,100,125	858,905	.....	3,060,000	181,220
55	Nashville, Tenn	1,105,000	505,000	.....	.....	600,000	1,366,088	594,000	.....	126,000	646,088
56	Trenton, N. J	1,659,300	482,000	368,700	808,500	100	1,556,769	51,000	476,415	1,029,300	54
57	Salt Lake City, Utah	1,129,370	350,000	131,630	834	646,906	1,647,611	512,523	466,204	8,152	660,732
58	Camden, N. J	1,180,074	377,000	80,000	687,000	36,074	884,948	107,600	115,000	639,000	23,348
59	Norfolk, Va	1,552,046	78,000	.....	1,361,269	112,777	819,835	267,000	.....	450,500	102,335
60	Albany, N. Y	524,057	33,000	305,000	.....	186,057	844,720	441,234	211,800	.....	191,686
61	Lowell, Mass	2,177,000	177,000	.....	2,000,000	.....	2,209,621	459,621	.....	1,750,000	.....
62	Cambridge, Mass	2,424,200	274,200	.....	2,150,000	.....	3,661,950	1,396,950	.....	2,265,000	.....
63	Reading, Pa	371,000	127,000	.....	244,000	.....	415,500	194,500	1,000	220,000	.....
64	Wilmington, Del	73,332	.....	.....	30,000	43,332	311,408	156,550	.....	60,000	94,858
65	Spokane, Wash	362,805	160,000	96,918	11,151	94,736	1,077,133	474,000	475,432	32,823	94,878
66	Fort Worth, Tex	1,165,840	881,050	.....	282,149	2,641	373,576	190,200	.....	180,771	2,605

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TABLE 29.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 100.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1919.										
67	Kansas City, Kans.	$463,785	$71,289	$235,870	$32,038	$124,588	$746,711	$222,591	$348,959	$110,265	$64,896
68	Lynn, Mass.	1,901,500	30,500	.....	1,871,000	.....	2,380,200	587,200	.....	1,793,000	.....
69	Yonkers, N. Y.	8,983,000	912,000	.....	8,071,000	.....	8,785,192	826,997	329,000	7,585,732	43,463
70	Duluth, Minn.	402,558	310,000	.....	86,528	6,030	453,800	233,000	100,000	108,119	12,681
71	Tacoma, Wash.	709,078	335,000	48,911	225,669	99,498	818,022	468,500	226,049	62,635	60,838
72	Lawrence, Mass.	2,282,000	282,000	.....	2,000,000	.....	2,204,170	364,170	.....	1,840,000	.....
73	Elizabeth, N. J.	772,530	13,500	66,200	692,830	.....	615,536	16,900	197,500	401,136	.....
74	Utica, N. Y.	1,387,669	118,238	194,431	1,075,000	.....	1,465,188	217,214	147,974	1,100,000	.....
75	Somerville, Mass.	1,484,000	.....	.....	1,484,000	.....	1,636,500	251,500	.....	1,385,000	.....
76	Erie, Pa.	1,021,895	897,500	92,471	4,984	26,940	165,765	30,605	85,209	.....	49,951
77	Waterbury, Conn.	1,184,293	626,800	.....	436	557,057	609,094	529,100	.....	20	79,974
78	Oklahoma City, Okla.	784,136	319,000	.....	432,326	32,810	780,879	3,100	.....	586,649	191,130
79	Schenectady, N. Y.	2,248,492	126,500	12,255	2,071,838	37,899	2,634,502	375,736	151,319	2,067,708	39,739
80	Flint, Mich.	846,228	529,096	148,448	150,130	18,554	369,576	158,774	126,984	56,206	27,612
81	Fort Wayne, Ind.	115,096	90,700	.....	7,524	16,872	100,551	62,000	.....	4,000	34,551
82	Evansville, Ind.	100,036	.....	.....	98,612	1,424	114,491	45,000	.....	67,612	1,879
83	Savannah, Ga.	444,845	.....	.....	417,360	27,485	625,277	71,000	.....	523,840	30,437
84	St. Joseph, Mo.	8,883	.....	.....	.....	8,883	97,858	40,000	.....	.....	57,858
85	Jacksonville, Fla.	77,288	21,527	.....	40,000	15,761	162,844	40,000	20,000	89,000	13,844
86	Manchester, N. H.	1,026,700	26,700	.....	1,000,000	.....	989,214	87,000	.....	820,000	82,214
87	Canton, Ohio	1,406,773	1,135,207	28,250	203,097	40,219	805,614	156,900	302,700	317,082	28,932
88	Peoria, Ill.	510,867	.....	33,623	476,000	1,244	690,731	93,792	124,395	471,000	1,544
89	Harrisburg, Pa.	686,210	671,000	1,000	.....	14,210	169,906	94,400	28,900	46,000	606
90	Knoxville, Tenn.	1,721,219	994,577	75,219	651,423	.....	579,156	76,783	14,000	488,373	.....
91	Bayonne, N. J.	2,594,287	1,992,000	56,500	545,787	.....	715,014	271,900	.....	443,114	.....
92	Wilkes-Barre, Pa.	223,503	.....	18,000	190,000	15,503	258,131	95,000	27,200	125,000	10,931
93	Troy, N. Y.	672,576	73,200	194,250	300,000	105,126	872,886	274,373	192,750	300,000	105,763
94	Allentown, Pa.	173,000	122,000	.....	51,000	.....	159,004	159,004	.....	.....	.....
95	El Paso, Tex.	396,816	21,000	.....	.....	375,816	371,164	6,500	.....	12,600	352,064
96	San Diego, Calif.	559,141	474,200	.....	.....	84,941	448,404	345,700	.....	.....	102,704
97	Wichita, Kans.	691,179	234,025	330,821	125,853	480	672,966	320,005	321,057	13,352	18,552
98	South Bend, Ind.	262,787	125,000	.....	133,539	4,248	201,275	72,422	.....	127,459	1,394
99	Sioux City, Iowa.	1,051,304	890,000	.....	161,304	.....	992,378	688,000	.....	304,378	.....
100	Hoboken, N. J.	6,471,667	825,554	2,886	5,643,227	.....	5,390,804	369,766	.....	5,021,038	.....
101	Portland, Me.	1,329,350	211,350	.....	1,118,000	.....	1,191,005	57,405	.....	1,133,600	.....
102	Charleston, S. C.	154,254	50,000	.....	15,000	89,254	97,293	7,287	.....	.....	90,006
103	East St. Louis, Ill.	564,538	268,516	95,500	198,603	1,919	317,277	37,830	109,590	166,844	3,013
104	Terre Haute, Ind.	338,000	330,000	.....	8,000	.....	266,238	266,238	.....	.....	.....
105	Brockton, Mass.	1,961,000	101,000	.....	1,860,000	.....	2,027,825	317,825	.....	1,710,000	.....
106	Sacramento, Calif.	319,019	62,500	.....	154,045	102,474	395,991	193,248	.....	113,539	89,204
107	Binghamton, N. Y.	310,616	26,500	4,659	209,537	69,920	345,041	109,950	13,545	121,231	100,315
108	Tulsa, Okla.	1,406,341	996,741	.....	396,245	13,355	410,849	100,148	24,110	258,600	27,991
109	Johnstown, Pa.	400,439	400,000	.....	.....	439	38,080	35,000	.....	2,500	580
110	Rockford, Ill.	1,134,180	.....	133,588	967,500	33,092	1,059,568	21,500	155,911	860,794	21,363
111	Little Rock, Ark.	2,562,956	2,556,743	.....	990	5,223	2,622,546	2,442,771	175,485	1,490	2,800
112	Passaic, N. J.	1,214,116	430,500	60,000	723,616	.....	731,080	112,490	99,000	519,590	.....
113	Pawtucket, R. I.	1,012,393	170,000	.....	780,000	62,393	1,387,012	661,000	.....	680,000	46,012
114	Saginaw, Mich.	50,794	.....	20,000	.....	30,794	255,877	86,000	159,150	.....	10,727
115	Holyoke, Mass.	1,633,223	133,000	.....	1,500,000	223	1,587,500	262,500	.....	1,325,000	.....
116	Altoona, Pa.	327,708	150,000	25,800	91,000	60,908	585,446	280,546	85,900	219,000	.....
117	Mobile, Ala.	647,232	600,000	.....	47,232	.....	231,075	58,000	114,500	58,575	.....
118	Springfield, Ohio.	741,578	191,450	340,467	198,500	11,161	891,786	153,809	382,109	226,800	129,068
119	Springfield, Ill.	608,458	1,756	9,495	558,960	38,247	700,110	91,470	46,414	488,792	72,434
120	New Britain, Conn.	18,755	.....	.....	17,000	1,755	382,531	366,000	.....	.....	16,531
121	Covington, Ky.	978,755	250,000	.....	717,616	11,139	677,184	11,500	9,684	656,000	.....
122	Chattanooga, Tenn.	218,867	37,700	16,167	165,000	.....	241,633	5,000	31,991	204,642	.....
123	Davenport, Iowa.	661,412	565,000	.....	90,000	6,412	115,419	25,500	.....	85,000	4,919
124	Lansing, Mich.	204,449	25,000	163,334	.....	16,115	183,642	12,100	137,461	.....	34,081
125	Berkeley, Calif.	70,255	.....	.....	52,961	17,294	106,132	60,703	.....	32,896	12,533
126	Chester, Pa.	536,900	200,000	87,900	249,000	.....	255,700	.....	53,700	202,000	.....
127	Racine, Wis.	180,750	33,000	.....	147,750	.....	293,475	80,475	.....	213,000	.....
128	Lincoln, Nebr.	382,943	.....	326,111	32,337	24,495	444,631	75,100	294,063	40,068	35,400
129	Lancaster, Pa.	.....	.....	.....	.....	.....	30,000	30,000	.....	.....	.....
130	Haverhill, Mass.	1,061,000	166,000	.....	895,000	.....	1,102,500	332,500	.....	770,000	.....
131	Augusta, Ga.	511,077	14,450	.....	491,261	5,366	326,845	9,500	.....	311,250	6,095
132	Macon, Ga.	409,163	185,000	.....	195,537	28,626	288,372	74,272	30,484	152,510	31,106
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919.										
133	Atlantic City, N. J.	$545,923	$120,000	.....	$385,000	$40,923	$450,065	$75,500	$500	$245,000	$129,065
134	Tampa, Fla.	226,247	33,600	.....	150,000	42,647	287,476	91,762	.....	150,000	45,714
135	Gary, Ind.	162,000	.....	.....	162,000	.....	199,500	37,500	.....	162,000	.....
136	Topeka, Kans.	192,450	16,551	$20,880	.....	155,019	318,841	59,730	113,208	.....	145,903
137	Malden, Mass.	1,385,000	85,000	.....	1,300,000	.....	1,210,700	110,700	.....	1,100,000	.....
138	Huntington, W. Va.	1,513	.....	.....	.....	1,513	38,358	9,000	28,200	.....	1,158
139	East Orange, N. J.	849,258	15,000	177,134	657,124	.....	917,530	19,690	125,628	772,212	.....
140	Niagara Falls, N. Y.	185,161	51,500	68,661	65,000	.....	283,918	113,500	105,418	65,000	.....
141	Kalamazoo, Mich.	167,128	.....	.....	167,000	128	370,706	110,930	76,150	167,000	16,626
142	Bay City, Mich.	35,500	.....	.....	35,500	.....	104,500	12,000	33,000	59,500	.....
143	York, Pa.	18,839	.....	2,400	.....	16,439	261,808	222,000	28,900	.....	10,908
144	Roanoke, Va.	115,277	85,000	.....	.....	30,277	124,736	98,500	.....	.....	26,236
145	Jackson, Mich.	550,559	245,000	29,358	255,000	21,201	273,966	45,000	19,560	200,000	9,406

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TABLE 29.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1919—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 100.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1919—Continued.										
146	McKeesport, Pa.	$16,915		$16,915			$65,280	$50,000	$15,280		
147	Quincy, Mass.	1,910,560	$360,500		$1,550,000		2,000,859	300,859		$1,700,000	
148	Newton, Mass.	1,219,850	65,000		1,065,000	$89,850	1,395,675	234,600		1,055,000	$106,075
149	Charlotte, N. C.	214,821	164,821		50,000		117,667	9,067	58,400	50,200	
150	Elmira, N. Y.	117,222	40,000		65,389	11,833	194,319	92,500		91,065	10,754
151	Cedar Rapids, Iowa	49,460			26,851	22,609	100,994	74,700		21,001	5,293
152	Pasadena, Calif.	66,543				66,543	231,230	130,459			100,771
153	New Castle, Pa.	25,957		19,963		5,994	103,228	61,000	38,201		4,027
154	Fresno, Calif.	2,504				2,504	41,248	36,700			4,548
155	Galveston, Tex.	136,545	97,000			39,545	367,847	313,500			54,347
156	Pueblo, Colo.	540,987	85,000	191,000	174,098	90,889	363,748	62,680	55,000	123,332	122,736
157	Montgomery, Ala.	529,863			522,000	7,863	439,851	5,479	95,055	332,000	7,317
158	Woonsocket, R. I.	2,292,814	500,000		1,730,000	62,814	1,808,766			1,750,000	58,766
159	Salem, Mass.	1,237,000	137,000		1,100,000		1,257,950	207,500		1,050,450	
160	Decatur, Ill.	523,137	225,000		286,305	11,832	395,586	19,000	91,582	209,261	75,743
161	Highland Park, Mich.	851,136	411,686	39,450	400,000		674,976	14,000	310,976	350,000	
162	Wheeling, W. Va.	85,111			84,808	303	123,825	59,600		63,727	498
163	Chelsea, Mass.	780,520	26,900		753,620		851,067	77,440		773,627	
164	Shreveport, La.	241,630	30,000		211,630		255,078	55,200		199,878	
165	Butte, Mont.	897,612		256,501	622,150	18,961	832,214	19,250	223,016	584,146	5,802
166	Mount Vernon, N. Y.	497,432	470,000	7,272	20,160		396,833	363,128	30,705	3,000	
167	Winston-Salem, N. C.	956,511	410,000	92,620	453,891		452,701	11,000	33,496	408,205	
168	Lexington, Ky.	500,105	130,000	20,587	349,518		522,670	150,000	60,270	312,400	
169	Fitchburg, Mass.	1,226,100	161,500		1,064,600		1,191,000	179,500		1,011,500	
170	Perth Amboy, N. J.	819,416	70,640	40,700	707,200	876	673,766	34,500	109,100	530,166	
171	Portsmouth, Va.	417,800	232,800		185,000		257,300	85,800		171,500	
172	Pittsfield, Mass.	1,025,000	75,000		950,000		1,165,063	262,800		902,263	
173	Lima, Ohio.	628,786	499,300	124,376	5,110		223,095	86,000	134,915	2,180	
174	Superior, Wis.	239,743	196,500	9,138	32,500	1,605	131,898	52,500	48,962	30,000	436
175	West Hoboken, N. J.	532,360	176,400	50,000	305,960		514,197	95,614	140,500	278,083	
176	Springfield, Mo.	10,500			10,500		50,201	24,701		25,500	
177	Everett, Mass.	891,500	91,500		800,000		914,997	117,030		700,000	97,967
178	Dubuque, Iowa.	31,720		7,175	12,050	12,495	138,401	58,000	48,925	17,732	13,744
179	Hamilton, Ohio.	161,897	80,000	72,937	5,672	3,288	166,042	82,500	81,050		2,492
180	Stockton, Calif.	34,855				34,855	43,613	41,225			2,388
181	San Jose, Calif.	25,197			6,398	18,799	66,803	37,925		7,870	21,008
182	Kenosha, Wis.	295,047			250,000	45,047	334,993	63,500		258,833	12,660
183	Charleston, W. Va.	111,312	95,000			16,312	96,574	76,500			20,074
184	Jamestown, N. Y.	362,320	37,198	34,172	290,950		439,350	114,249	27,151	297,950	
185	Joliet, Ill.	349,648	981	104,500	231,000	13,167	477,707	26,278	115,700	310,740	24,989
186	Waco, Tex.	495,923			484,421	11,502	368,041	2,000		354,871	11,170
187	Taunton, Mass.	1,286,376	142,000		1,110,000	34,376	1,128,989	155,600		904,000	69,389
188	Madison, Wis.	634,493	135,000	166,600	151,000	181,893	532,344	127,500	134,600	151,000	119,244
189	Columbia, S. C.	475,000			475,000		399,254	5,754	9,000	384,500	
190	Brookline, Mass.	1,253,235	133,235		1,120,000		1,436,356	216,356		1,220,000	
191	Lorain, Ohio.	878,303	320,000	92,559	427,459	38,285	556,943	83,500	97,425	360,638	15,380
192	Auburn, N. Y.	31,478		4,218	5,372	21,888	197,649	66,380	42,926	70,347	17,996
193	Quincy, Ill.	20,828			5,500	15,328	153,886	122,350	15,300	4,950	11,286
194	Williamsport, Pa.	83,082	30,000	34,900	18,000	182	55,585	22,800	17,700	15,000	85
195	Aurora, Ill.	68,307	50,000		16,200	2,107	135,631	50,361	77,031	5,500	2,739
196	Council Bluffs, Iowa.	116,558			71,968	44,590	199,252	129,500		48,285	21,467
197	New Rochelle, N. Y.	1,234,186	76,137		1,006,924	151,125	1,300,807	225,000		1,014,933	60,874
198	Waterloo, Iowa.	207,169	120,000		48,289	38,880	139,550	67,400		31,567	40,583
199	Battle Creek, Mich.	320,000	300,000	20,000			42,000	5,000	37,000		
200	Austin, Tex.	266,420	150,000		100,760	15,660	205,662	89,000		58,660	58,002
201	Poughkeepsie, N. Y.	122,468	23,684	14,084	84,700		151,541	56,281	45,040	50,220	
202	Stamford, Conn.	1,696,723	348,613		1,344,770	3,340	1,527,868	153,230		1,370,400	4,238
203	East Chicago, Ind.	100,000	25,000		75,000		129,153	17,653		111,500	
204	Amsterdam, N. Y.	479,967	242,052	1,398	234,408	2,109	356,492	39,527	73,352	242,003	1,610
205	Oshkosh, Wis.	65,000	50,000		15,000		200,750	185,750		15,000	
206	Danville, Ill.	71,163	10,497	50,282		10,384	119,727	31,488	63,640		24,599
207	Easton, Pa.	208,500	80,000		128,500		163,100	32,200		130,900	
208	Orange, N. J.	2,457,618	136,000	584,422	1,737,196		2,343,750	51,725	586,537	1,705,488	
209	Wilmington, N. C.	621,650	401,275		220,375		474,717	261,027		213,690	
210	Ogden, Utah.	459,787	202,400	65,918	168,900	22,569	262,022		135,109	66,685	60,228
211	Norristown, Pa.	18,500	6,500		12,000		48,000	36,000		12,000	
212	Watertown, N. Y.	92,123		19,074	69,825	3,224	83,610	20,000	19,347	35,513	8,750
213	Waltham, Mass.	240,480	36,000		200,000	4,480	373,205	108,205		265,000	
214	La Crosse, Wis.	28,377		19,970		8,407	12,456	5,000	6,190		1,266
215	Green Bay, Wis.	140,218	40,000		84,700	15,518	178,394	50,050		110,200	18,144
216	Muskogee, Okla.	549,962	417,500		132,462		132,733			132,733	
217	Lynchburg, Va.	529,000	217,000		312,000		362,000			362,000	
218	Joplin, Mo.	6,500			6,500		17,000	13,000		4,000	
219	Newport, R. I.	480,000	50,000		430,000		602,536	163,000		439,536	
220	Colorado Springs, Colo.	64,426	46,600			17,826	125,259	90,000	10,000	7,800	17,459
221	Zanesville, Ohio.	77,117		28,869	48,248		165,886	56,465	61,173	48,248	
222	Newport, Ky.	119,875	60,000		59,875		104,250	37,900		66,350	
223	Everett, Wash.	221,789		25,648	181,606	14,535	334,076	10,000	127,814	184,918	11,344
224	Newark, Ohio.	101,678	15,000	20,178	66,500		188,041	79,959	50,582	57,500	
225	Bellingham, Wash.	315,597	65,000	114,030	110,886	25,681	301,514	17,700	165,743	103,785	14,286
226	Jackson, Miss.	300,962	152,118	27,360	102,500	18,984	222,179	18,191	10,000	183,000	10,988
227	Boise, Idaho.	148,594	60,000		88,594		134,715	9,000	67,503	58,212	

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	Grand total								
	Government of city	$39,278,373,634	$31,219,988,776	$7,750,788,728	$307,596,130	$1,334,934,955			
	Government of state	32,346,492,237	25,918,459,832	6,135,993,027	292,039,378	462,455,496			
	Government of county	12,820,569,878	9,777,609,298	2,923,095,413	119,865,167	36,886,069			
	Governments of other civil divisions	999,727,383	653,164,566	340,198,613	6,364,204				
	Group I								
	Government of city	19,314,944,712	16,359,843,581	2,871,997,095	83,104,036	972,785,850			
	Government of state	15,196,830,250	13,193,601,816	1,920,124,398	83,104,036	341,750,664			
	Group II								
	Government of city	5,023,423,530	3,608,336,103	1,408,474,985	6,612,442	98,222,698			
	Government of state	3,695,567,600	2,792,578,040	900,598,935	2,390,625	55,389,171			
	Government of county	276,592,380	185,031,780	91,560,600					
	Governments of other civil divisions	276,592,380	185,031,780	91,560,600					
	Group III								
	Government of city	7,760,643,594	5,681,986,494	1,945,126,818	133,530,282	159,149,246			
	Government of state	7,280,261,158	5,246,317,138	1,906,926,937	127,017,083	23,838,165			
	Government of county	5,861,298,159	4,428,355,436	1,392,605,190	40,337,533	12,987,827			
	Governments of other civil divisions	215,260,960	136,659,280	78,601,680					
	Group IV								
	Government of city	3,795,881,853	2,975,833,386	766,715,401	53,333,066	57,460,791			
	Government of state	3,148,033,484	2,410,564,752	685,271,309	52,197,423	20,636,224			
	Government of county	3,619,925,463	2,820,624,100	747,103,940	52,197,423	11,715,505			
	Governments of other civil divisions	368,716,775	238,636,791	126,294,848	3,785,136				
	Group V								
	Government of city	3,383,479,945	2,593,989,212	758,474,429	31,016,304	47,316,370			
	Government of state	3,025,799,745	2,275,398,086	723,071,448	27,330,211	20,841,272			
	Government of county	3,062,753,876	2,343,597,982	691,825,683	27,330,211	12,182,737			
	Governments of other civil divisions	139,157,268	92,836,715	43,741,485	2,579,068				
	ALABAMA.								
36	Birmingham								
	Government of city	104,021,893	75,237,299	28,784,594			60	60	
	Government of state	104,021,893	75,237,299	28,784,594			60	60	
	Government of county	104,021,893	75,237,299	28,784,594			60	60	
117	Mobile								
	Government of city	34,387,381	27,360,533	7,026,848			60	60	
	Government of state	34,387,381	27,360,533	7,026,848			60	60	
	Government of county	34,387,381	27,360,533	7,026,848			60	60	
157	Montgomery								
	Government of city	25,174,513	18,572,654	6,601,859			60	60	
	Government of state	25,174,513	18,572,654	6,601,859			60	60	
	Government of county	25,174,513	18,572,654	6,601,859			60	60	
	ARKANSAS.								
111	Little Rock								
	Government of city								
	City corporation	40,753,455	29,279,770	11,473,685			40	40	
	School district	41,572,600	30,098,915	11,473,685			40	40	
	Government of state	40,753,455	29,279,770	11,473,685			40	40	
	Government of county	40,753,455	29,279,770	11,473,685			40	40	
	CALIFORNIA.								
125	Berkeley								
	Government of city								
	City corporation	48,431,795	43,452,145	4,979,650			70	60	
	School district	40,064,780	35,758,000	4,306,780			60	60	
	Government of county	37,869,655	33,893,342	3,976,313			60	60	
154	Fresno								
	Government of city								
	City corporation	26,171,906	20,955,260	5,216,646			60	60	
	School district	26,171,906	20,955,260	5,216,646			60	60	
	Government of county	26,171,906	20,955,260	5,216,646			60	60	
10	Los Angeles								
	Government of city								
	City corporation	508,818,459	423,996,940	84,821,519			50	50	
	County	508,818,459	423,996,940	84,821,519			50	50	
	School district	544,603,788	458,307,082	86,296,706			50	50	
31	Oakland								
	Government of city								
	City corporation	152,583,190	132,526,450	20,056,740			50	50	
	School districts	142,021,551	125,901,275	16,120,276			50	50	
	Sanitary districts	2,336,470	2,219,570	116,900			50	50	
	Government of county	142,021,551	125,901,275	16,120,276			50	50	
152	Pasadena								
	Government of city								
	City corporation	62,805,843	52,128,850	10,676,993			67	67	
	School district	47,104,382	37,683,506	9,420,876			50	57	
	Government of county	47,104,382	37,683,506	9,420,876			50	57	

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

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

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
						$980,358,186	$964,275,440	$27.82	$12,137,788	$0.35	$3,944,958	
$1,133.06	$1,443.83	$38.51				842,393,548	829,332,088	23.92	9,875,666	0.28	3,185,794	
933.10	1,194.82	13.34				75,228,920	72,722,263	2.10	2,132,674	0.06	373,983	
369.83	503.00	1.06				61,457,221	60,942,592	1.76	129,448	(2)	385,181	
						1,278,497	1,278,497					
						473,312,379	464,230,994	31.20	8,438,463	0.57	642,922	
1,298.00	1,584.51	65.37				445,071,683	437,668,639	29.41	6,760,122	0.46	642,922	
1,021.25	1,270.72	22.97				28,240,696	26,562,355	1.79	1,678,341	0.11		
						125,545,114	124,354,808	28.64	934,217	0.22	256,089	
1,156.90	1,617.88	22.62				114,027,630	113,039,841	26.03	808,173	0.19	179,616	
851.09	1,134.84	12.76				10,068,057	9,891,031	2.28	126,044	0.03	50,982	
63.70	106.17					1,274,306	1,248,815	0.29			25,491	
						175,121	175,121					
						184,685,720	181,741,644	25.40	1,748,711	0.24	1,195,365	
1,084.47	1,353.25	22.24				139,710,546	137,200,910	19.17	1,527,847	0.21	981,789	
1,017.34	1,259.99	3.33				19,605,989	19,260,183	2.69	172,160	0.02	173,646	
819.06	1,048.41	1.81				25,270,165	25,181,531	3.52	48,704	0.01	39,930	
						99,020	99,020					
						111,335,573	109,784,997	23.56	515,622	0.11	1,034,954	
814.63	1,134.62	12.33				81,251,009	80,087,106	17.19	396,408	0.08	767,495	
675.60	964.53	4.43				9,475,481	9,313,882	2.00	79,169	0.02	82,430	
776.87	1,127.41	2.51				20,108,636	19,883,562	4.27	40,045	0.01	185,029	
						500,447	500,447					
						85,479,400	84,162,997	23.20	500,775	0.14	815,628	
932.82	1,234.30	13.05				62,332,680	61,335,592	16.91	383,116	0.11	613,972	
834.21	1,122.52	5.75				7,838,697	7,694,812	2.12	76,960	0.02	66,925	
844.40	1,163.40	3.36				14,804,114	14,628,684	4.03	40,699	0.01	134,731	
						503,909	503,909					
			$28.00	$16.80		2,912,613	2,912,613	17.05				36
608.97	1,014.94		10.00	6.00		1,040,219	1,040,219	6.09				
608.97	1,014.94		6.50	3.90		676,142	676,142	3.96				
608.97	1,014.94		11.50	6.90		1,196,252	1,196,252	7.00				
			29.00	17.40		997,234	997,234	16.99				117
585.83	976.38		11.00	6.60		378,261	378,261	6.44				
585.83	976.38		6.50	3.90		223,518	223,518	3.81				
585.83	976.38		11.50	6.90		395,455	395,455	6.74				
			28.25	16.95		711,179	711,179	16.57				157
586.63	977.71		11.25	6.75		283,213	283,213	6.60				
586.63	977.71		6.50	3.90		163,634	163,634	3.81				
586.63	977.71		10.50	6.30		264,332	264,332	6.16				
			31.25	12.50	$1.00	1,306,075	1,281,737	20.49			24,338	111
			15.00	6.00		619,493	619,493	9.90				
651.59	1,628.97		5.00	2.00		203,767	203,767	3.26				
651.59	1,628.97		10.00	4.00		415,726	415,726	6.64				
651.59	1,628.97		7.50	3.00		305,651	305,651	4.89				
651.59	1,628.97		8.75	3.50	1.00	380,931	356,593	5.70			24,338	
			34.80	22.13		1,483,417	1,483,417	27.32				125
			21.60	14.21		983,538	983,538	18.11				
892.03	1,296.16		[3] 14.10	[3] 9.71		683,052	683,052	12.58				
697.49	1,162.49		7.50	4.50		300,486	300,486	5.53				
697.49	1,162.49		13.20	7.92		499,879	499,879	9.21				
			39.06	23.43		1,022,217	1,022,217	23.52				154
			24.46	14.67		640,107	640,107	14.73				
602.22	1,003.70		[3] 14.86	[3] 8.91		388,857	388,857	8.95				
602.22	1,003.70		9.60	5.76		251,250	251,250	5.78				
602.22	1,003.70		14.60	8.76		382,110	382,110	8.79				
			33.29	16.65		17,318,118	17,318,118	31.39				10
			33.29	16.65		17,318,118	17,318,118	31.39				
922.41	1,844.82		[3] 14.69	[3] 7.35		7,475,895	7,475,895	13.55				
922.41	1,844.82		8.00	4.00		4,070,548	4,070,548	7.38				
922.41	1,844.82		[3] 10.60	[3] 5.30		5,771,675	5,771,675	10.46				
			41.73	20.86		5,828,970	5,828,970	27.82				31
			28.53	14.26		3,954,285	3,954,285	18.87				
728.17	1,456.34		[3] 18.02	[3] 9.01		2,750,433	2,750,433	13.13				
677.77	1,355.54		[3] 8.44	[3] 4.22		1,199,019	1,199,019	5.72				
(4)	(4)		[3] 2.07	[3] 1.03		4,833	4,833	(4)				
677.77	1,355.54		13.20	6.60		1,874,685	1,874,685	8.95				
			27.25	15.37		1,427,190	1,427,190	32.53				152
			19.25	11.27		1,050,355	1,050,355	23.94				
1,431.41	2,147.11		[3] 9.14	[3] 6.09		574,130	574,130	13.09				
1,073.56	2,094.37		10.11	5.18		476,225	476,225	10.85				
1,073.56	2,094.37		8.00	4.10		376,835	376,835	8.59				

[3] Average rate.

[4] Per capita not computed; population not known.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	CALIFORNIA—continued.								
106	Sacramento								
	Government of city								
	City corporation	$71,622,820	$62,630,720	$8,992,100			70	70	
	School district	60,704,160	52,001,260	8,702,900			60	60	
	Government of county	60,704,160	52,001,260	8,702,900			60	60	
96	San Diego								
	Government of city								
	City corporation	86,341,557	78,784,343	7,557,214			100	[3] 40	
	School district	55,604,763	50,044,284	5,560,479			62	[3] 36	
	Government of county	55,604,763	50,044,284	5,560,479			62	[3] 36	
11	San Francisco								
	Government of city	562,278,707	481,084,037	81,194,670			50	50	
181	San Jose								
	Government of city								
	City corporation	26,438,175	23,429,800	3,008,375			60	60	
	School districts	26,705,335	23,826,300	2,879,035			60	60	
	Government of county	26,438,175	23,429,800	3,008,375			60	60	
180	Stockton								
	Government of city								
	City corporation	51,801,642	45,595,211	6,206,431			[4] 100	80	
	School district	29,197,463	22,893,295	6,304,168			41	80	
	Government of county	27,774,623	21,583,190	6,191,433			41	80	
	COLORADO.								
220	Colorado Springs								
	Government of city								
	City corporation	37,004,370	[5] 37,004,370	(5)			100	100	
	School district	39,234,550	[5] 39,234,550	(5)			100	100	
	Government of state	37,004,370	[5] 37,004,370	(5)			100	100	
	Government of county	37,004,370	[5] 37,004,370	(5)			100	100	
25	Denver								
	Government of city								
	City corporation	348,187,545	223,671,135	124,516,410			100	100	
	School district	348,187,545	223,671,135	124,516,410			100	100	
	Government of state	348,187,545	223,671,135	124,516,410			100	100	
156	Pueblo								
	Government of city								
	City corporation	32,059,817	24,020,067	8,039,750			100	100	
	School districts	32,059,817	24,020,067	8,039,750			100	100	
	Government of state	32,059,817	24,020,067	8,039,750			100	100	
	Government of county	32,059,817	24,020,067	8,039,750			100	100	
	CONNECTICUT.								
43	Bridgeport								
	Government of city	219,477,830	[5] 219,477,830	(5)		$2,023,817	100	100	
	Government of state	219,477,830	[5] 219,477,830	(5)			100	100	
	Government of county	219,477,830	[5] 219,477,830	(5)			100	100	
47	Hartford								
	Government of city								
	City corporation	143,310,587	121,353,040	21,957,547		97,927,721	85	85	
	School districts	143,656,831	121,578,040	22,078,791			85	85	
	Government of state	143,310,587	121,353,040	21,957,547			85	85	
120	New Britain								
	Government of city	50,030,127	35,015,263	15,014,864		1,575,813	100	100	
	Government of state	50,030,127	35,015,263	15,014,864			100	100	
39	New Haven								
	Government of city								
	City corporation	183,947,923	151,525,572	32,422,351		7,204,847	100	100	
	Westville school district	8,546,051	[5] 8,546,051	(5)			100	100	
	Government of state	183,947,923	151,525,572	32,422,351			100	100	
	Government of county	183,947,923	151,525,572	32,422,351			100	100	
202	Stamford								
	Government of city								
	City corporation	40,701,879	37,046,950	3,654,929			100	100	
	Town	40,701,879	37,046,950	3,654,929		1,268,949	100	100	
	Government of state	40,701,879	37,046,950	3,654,929			100	100	
	Government of county	40,701,879	37,046,950	3,654,929			100	100	
77	Waterbury								
	Government of city								
	City corporation	112,724,503	[5] 112,724,503	(5)		1,334,122	100	100	
	School districts	2,734,336	[5] 2,734,336	(5)			100	100	
	Government of state	112,724,503	[5] 112,724,503	(5)			100	100	
	Government of county	112,724,503	[5] 112,724,503	(5)			100	100	
	DELAWARE.								
64	Wilmington								
	Government of city	94,090,575	91,709,750		$2,380,825	(8)	100		100
	Government of county	92,817,247	92,817,247				100		

[1] For property subject to the general property tax.
[2] Average rate.
[3] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.
[4] Basis in practice for all real property except improvements, which are assessed at 60 per cent.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
.....	.....	.....	$37.84	$24.29	.....	$2,469,864	$2,469,864	$38.51	.....	.....	.....	106
.....	.....	.....	22.24	14.93	.....	1,522,879	1,522,879	23.75	.....	.....	.....	
$1,116.80	$1,595.43	.....	[2] 15.84	[2] 11.09	.....	1,134,372	1,134,372	17.69	.....	.....	.....	
946.55	1,577.58	.....	6.40	3.84	.....	388,507	388,507	6.06	.....	.....	.....	
946.55	1,577.58	.....	15.60	9.36	.....	946,985	946,985	14.76	.....	.....	.....	
.....	.....	.....	47.10	34.12	.....	3,264,457	3,264,457	47.06	.....	.....	.....	96
.....	.....	.....	28.20	23.08	.....	2,213,527	2,213,527	31.91	.....	.....	.....	
1,244.58	1,385.05	.....	21.00	18.87	.....	1,813,173	1,813,173	26.14	.....	.....	.....	
801.52	1,372.15	.....	7.20	4.21	.....	400,354	400,354	5.77	.....	.....	.....	
801.52	1,372.15	.....	18.90	11.04	.....	1,050,930	1,050,930	15.15	.....	.....	.....	
.....	.....	.....	24.10	12.05	.....	13,550,917	13,550,917	27.16	.....	.....	.....	11
1,126.85	2,253.69	.....	24.10	12.05	.....	13,550,917	13,550,917	27.16	.....	.....	.....	
.....	.....	.....	31.21	18.73	.....	826,349	826,349	21.42	.....	.....	.....	181
.....	.....	.....	16.41	9.85	.....	435,064	435,064	11.28	.....	.....	.....	
685.21	1,142.02	.....	[2] 11.96	[2] 7.18	.....	316,245	316,245	8.20	.....	.....	.....	
685.21	1,142.02	.....	[2] 4.45	[2] 2.67	.....	118,819	118,819	3.08	.....	.....	.....	
685.21	1,142.02	.....	14.80	8.88	.....	391,285	391,285	10.14	.....	.....	.....	
.....	.....	.....	35.47	19.81	.....	1,216,888	1,216,888	31.28	.....	.....	.....	180
.....	.....	.....	20.97	13.16	.....	815,156	815,156	20.96	.....	.....	.....	
1,331.73	1,560.62	.....	[2] 8.97	[2] 7.66	.....	464,787	464,787	11.95	.....	.....	.....	
714.04	1,552.30	.....	12.00	5.50	.....	350,369	350,369	9.01	.....	.....	.....	
714.04	1,552.30	.....	14.50	6.65	.....	401,732	401,732	10.32	.....	.....	.....	
.....	.....	.....	24.19	24.19	.....	908,516	908,516	30.72	.....	.....	.....	220
.....	.....	.....	14.95	14.95	.....	566,596	566,596	19.16	.....	.....	.....	
1,251.33	1,251.33	.....	8.95	8.95	.....	331,189	331,189	11.20	.....	.....	.....	
1,251.33	1,251.33	.....	6.00	6.00	.....	235,407	235,407	7.96	.....	.....	.....	
1,251.33	1,251.33	.....	2.77	2.77	([6])	102,502	102,502	3.46	.....	.....	([6])	
1,251.33	1,251.33	.....	6.47	6.47	.....	239,418	239,418	8.10	.....	.....	.....	
.....	.....	.....	18.50	18.50	$1.00	6,470,637	6,441,469	25.79	.....	.....	$29,168	25
.....	.....	.....	15.73	15.73	.....	5,476,990	5,476,990	21.93	.....	.....	.....	
1,394.27	1,394.27	.....	9.41	9.41	.....	3,276,445	3,276,445	13.12	.....	.....	.....	
1,394.27	1,394.27	.....	6.32	6.32	.....	2,200,545	2,200,545	8.81	.....	.....	.....	
1,394.27	1,394.27	.....	2.77	2.77	1.00	993,647	964,479	3.86	.....	.....	29,168	
.....	.....	.....	32.60	32.60	.....	1,045,327	1,045,327	24.32	.....	.....	.....	156
.....	.....	.....	24.83	24.83	.....	796,223	796,223	18.53	.....	.....	.....	
746.03	746.03	.....	[2] 16.21	[2] 16.21	.....	519,940	519,940	12.10	.....	.....	.....	
746.03	746.03	.....	[2] 8.62	[2] 8.62	.....	276,283	276,283	6.43	.....	.....	.....	
746.03	746.03	.....	2.77	2.77	([6])	88,805	88,805	2.06	.....	.....	([6])	
746.03	746.03	.....	5.00	5.00	.....	160,299	160,299	3.73	.....	.....	.....	
.....	.....	.....	21.83	21.83	2.00	4,888,593	4,789,685	34.74	$20,238	$0.15	78,670	43
1,592.05	1,592.05	$14.68	[2] 20.30	[2] 20.30	2.00	4,553,552	4,454,644	32.31	20,238	0.15	78,670	
1,592.05	1,592.05	.....	1.14	1.14	.....	249,461	249,461	1.81	.....	.....	.....	
1,592.05	1,592.05	.....	0.39	0.39	.....	85,580	85,580	0.62	.....	.....	.....	
.....	.....	.....	22.36	19.00	2.00	4,244,407	3,205,984	24.10	979,277	7.36	59,146	47
.....	.....	.....	20.18	17.15	2.00	3,932,443	2,894,020	21.76	979,277	7.36	59,146	
1,077.46	1,267.60	736.25	[2] 15.27	[2] 12.98	2.00	3,227,451	2,189,028	16.46	979,277	7.36	59,146	
1,077.46	1,267.60	.....	[2] 4.91	[2] 4.17	.....	704,992	704,992	5.30	.....	.....	.....	
1,077.46	1,267.60	.....	2.18	1.85	.....	311,964	311,964	2.34	.....	.....	.....	
.....	.....	.....	20.38	20.38	2.00	1,061,580	1,019,432	17.78	15,758	0.27	26,390	120
872.64	872.64	27.49	[2] 18.71	[2] 18.71	2.00	978,268	936,120	16.33	15,758	0.27	26,390	
872.64	872.64	.....	1.67	1.67	.....	83,312	83,312	1.45	.....	.....	.....	
.....	.....	.....	19.48	19.48	2.00	3,757,851	3,582,465	22.68	72,400	0.46	102,986	39
.....	.....	.....	[2] 17.02	[2] 17.02	2.00	3,305,611	3,130,225	19.82	72,400	0.46	102,986	
1,164.65	1,164.65	45.62	[2] 16.50	[2] 16.50	2.00	3,210,280	3,034,894	19.22	72,400	0.46	102,986	
([7])	([7])	.....	[2] 11.15	[2] 11.15	.....	95,331	95,331	([7])	.....	.....	.....	
1,164.65	1,164.65	.....	1.53	1.53	.....	281,560	281,560	1.78	.....	.....	.....	
1,164.65	1,164.65	.....	0.93	0.93	.....	170,680	170,680	1.08	.....	.....	.....	
.....	.....	.....	23.56	23.56	2.00	981,068	958,809	28.58	12,689	0.38	9,570	202
.....	.....	.....	21.32	21.32	2.00	889,896	867,637	25.86	12,689	0.38	9,570	
1,213.24	1,213.24	.....	[2] 11.56	[2] 11.56	2.00	479,957	470,387	14.02	.....	.....	9,570	
1,213.24	1,213.24	37.82	9.76	9.76	.....	409,939	397,250	11.84	12,689	0.38	.....	
1,213.24	1,213.24	.....	1.67	1.67	.....	67,972	67,972	2.03	.....	.....	.....	
1,213.24	1,213.24	.....	0.57	0.57	.....	23,200	23,203	0.69	.....	.....	.....	
.....	.....	.....	29.38	29.38	2.00	2,619,864	2,563,303	28.94	13,341	0.15	43,220	77
.....	.....	.....	27.44	27.44	2.00	2,401,185	2,344,624	26.47	13,341	0.15	43,220	
1,272.47	1,272.47	15.06	[2] 20.63	[2] 20.63	2.00	2,382,557	2,325,996	26.26	13,341	0.15	43,220	
([7])	([7])	.....	[2] 6.81	[2] 6.81	.....	18,628	18,628	([7])	.....	.....	.....	
1,272.47	1,272.47	.....	1.24	1.24	.....	139,608	139,608	1.58	.....	.....	.....	
1,272.47	1,272.47	.....	0.70	0.70	.....	79,071	79,071	0.89	.....	.....	.....	
.....	.....	.....	24.92	24.92	0.25	2,337,941	2,335,753	21.99	1,238	0.01	950	64
885.77	885.77	([8])	[2] 17.92	[2] 17.92	.....	1,687,271	1,686,033	15.87	1,238	0.01	.....	
873.78	873.78	.....	7.00	7.00	0.25	650,670	649,720	6.12	.....	.....	950	

[5] Valuation of personal property included with that of real property.
[6] Not reported.
[7] Per capita not computed; population not known.
[8] Horses and mules taxed at $1 each.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	DISTRICT OF COLUMBIA.								
14	Washington								
	Government of city	$764,343,646	$414,610,691	$349,732,955			67	100	
	FLORIDA.								
85	Jacksonville								
	Government of city	60,183,220	51,617,960	8,565,260			65	65	
	Government of state	39,951,459	[3] 39,951,459	([3])			41	41	
	Government of county	39,951,459	[3] 39,951,459	([3])			41	41	
134	Tampa								
	Government of city	31,877,162	25,211,300	6,665,862			65	[4] 40	
	Government of state	20,089,201	13,927,420	6,161,781			36	[4] 36	
	Government of county	20,089,201	13,927,420	6,161,781			36	[4] 36	
	GEORGIA.								
32	Atlanta								
	Government of city	203,907,341	139,739,341	43,679,580	$20,488,420		70	70	80
	Government of state	150,394,775	88,994,400	40,911,955	20,488,420		45	66	80
	Government of county	150,394,775	88,994,400	40,911,955	20,488,420		45	66	80
131	Augusta								
	Government of city	41,652,376	22,094,235	15,403,074	4,155,067		67	67	80
	Government of state	36,797,477	21,285,455	11,356,955	4,155,067		64	50	80
	Government of county	36,797,477	21,285,455	11,356,955	4,155,067		64	50	80
132	Macon								
	Government of city	34,710,871	21,574,393	8,018,591	5,117,887		75	75	80
	Government of state	33,387,671	[3] 28,269,784	([3])	5,117,887		75	75	80
	Government of county	33,387,671	[3] 28,269,784	([3])	5,117,887		75	75	80
83	Savannah								
	Government of city	61,538,228	41,886,343	18,800,981	850,904		67	55	80
	Government of state	51,493,416	33,139,421	17,503,091	850,904		53	51	80
	Government of county	51,493,416	33,139,421	17,503,091	850,904		53	51	80
	IDAHO.								
227	Boise								
	Government of city								
	City corporation	18,474,059	16,163,485	2,310,574			80	80	
	School district	19,588,311	17,267,001	2,321,310			80	80	
	Government of state	18,474,059	16,163,485	2,310,574			80	80	
	Government of county	18,474,059	16,163,485	2,310,574			80	80	
	ILLINOIS.								
195	Aurora								
	Government of city								
	City corporation	9,813,050	6,630,516	2,564,231	618,303		23	23	23
	School districts	10,333,780	6,933,040	2,659,775	740,965		23	23	23
	Government of state	9,813,050	6,630,516	2,564,231	618,303		23	23	23
	Government of county	9,813,050	6,630,516	2,564,231	618,303		23	23	23
	Government of township	9,813,050	6,630,516	2,564,231	618,303		23	23	23
2	Chicago								
	Government of city								
	City corporation	1,082,763,780	757,914,948	276,744,796	48,104,036		25	25	23
	County	1,082,763,780	757,914,948	276,744,796	48,104,036		25	25	23
	School district	1,082,763,780	757,914,948	276,744,796	48,104,036		25	25	23
	Sanitary district	1,145,619,326	801,015,392	287,415,348	57,188,586		25	25	23
	Park districts	1,065,792,401	743,689,440	274,968,883	47,134,078		25	25	23
	Government of state	1,082,763,780	757,914,948	276,744,796	48,104,036		25	25	23
206	Danville								
	Government of city								
	City corporation	9,716,553	6,015,426	2,529,052	1,172,075		23	23	23
	School districts	9,820,544	6,251,604	2,589,490	979,450		23	23	23
	Government of state	9,716,553	6,015,426	2,529,052	1,172,075		23	23	23
	Government of county	9,716,553	6,015,426	2,529,052	1,172,075		23	23	23
	Government of township	9,716,553	6,015,426	2,529,052	1,172,075		23	23	23
160	Decatur								
	Government of city								
	City corporation	9,969,797	7,170,023	2,351,877	447,897		23	23	23
	School district	9,969,797	7,170,023	2,351,877	447,897		23	23	23
	Government of state	9,969,797	7,170,023	2,351,877	447,897		23	23	23
	Government of county	9,969,797	7,170,023	2,351,877	447,897		23	23	23
	Government of township	9,969,797	7,170,023	2,351,877	447,897		23	23	23
103	East St. Louis								
	Government of city								
	City corporation	14,976,207	9,093,490	3,234,183	2,648,534		25	25	23
	School district	14,976,207	9,093,490	3,234,183	2,648,534		25	25	23
	Park district	14,976,207	9,093,490	3,234,183	2,648,534		25	25	23
	Government of state	14,976,207	9,093,490	3,234,183	2,648,534		25	25	23
	Government of county	14,976,207	9,093,490	3,234,183	2,648,534		25	25	23
	Government of sanitary district	14,976,207	9,093,490	3,234,183	2,648,534		25	25	23

[1] For property subject to the general property tax.
[3] Average rate.
[4] Valuation of personal property included with that of real property.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$10.39	$8.17		$7,943,077	$7,943,077	$18.62				14
$1,791.71	$2,277.66		[2] 10.39	[2] 8.17		7,943,077	7,943,077	18.62				
			43.68	21.19	$1.00	2,032,306	2,022,060	26.06			$10,246	85
775.65	1,193.30		[2] 13.68	[2] 8.89		823,516	823,516	10.61				
514.90	1,255.85		8.00	3.28		319,612	319,612	4.12				
514.90	1,255.85		22.00	9.02	1.00	889,178	878,932	11.33			10,246	
			54.82	25.53	1.00	1,397,227	1,393,832	27.92			3,395	134
638.60	1,094.59		[2] 24.82	[2] 14.48		791,156	791,156	15.85				
402.45	1,092.60		8.00	2.95		160,714	160,714	3.22				
402.45	1,092.60		22.00	8.10	1.00	445,357	441,962	8.85			3,395	
			25.00	15.45	2.00	4,457,859	4,428,777	22.86			29,082	32
1,052.38	1,484.51		12.50	8.86	1.00	2,564,323	2,548,842	13.16			15,481	
776.20	1,472.78		5.00	2.64	1.00	765,575	751,974	3.88			13,601	
776.20	1,472.78		7.50	3.95		1,127,961	1,127,961	5.82				
			35.70	22.81	1.00	1,403,876	1,398,631	26.99			5,245	131
803.93	1,185.84		17.50	11.86		728,917	728,917	14.07				
710.23	1,180.57		5.00	3.01	1.00	189,232	183,987	3.55			5,245	
710.23	1,180.57		13.20	7.94		485,727	485,727	9.37				
			29.00	21.96		984,782	984,782	19.25				132
678.37	896.16		12.50	9.46		433,886	433,886	8.48				
652.51	861.68		5.00	3.79	([5])	166,938	166,938	3.26			([5])	
652.51	861.68		11.50	8.71		383,958	383,958	7.51				
			31.58	18.30	1.00	1,797,799	1,793,404	22.39			4,395	83
768.27	1,224.43		16.67	10.46		1,025,637	1,025,637	12.81				
642.86	1,222.35		5.00	2.63	1.00	261,862	257,467	3.21			4,395	
642.86	1,222.35		9.91	5.21		510,300	510,300	6.37				
			31.90	25.52		598,236	598,236	28.15				227
			19.80	15.84		374,700	374,700	17.63				
869.24	1,086.56		11.80	9.44		217,994	217,994	10.26				
869.24	1,086.56		8.00	6.40		156,706	156,706	7.37				
869.24	1,086.56		2.68	2.14		49,510	49,510	2.33				
869.24	1,086.56		9.42	7.54		174,026	174,026	8.19				
			73.70	16.95		737,991	737,991	20.86				195
			56.45	12.98		568,716	568,716	16.07				
277.34	1,205.82		28.15	6.47		276,238	276,238	7.81				
277.34	1,205.82		[2] 28.30	[2] 6.51		292,478	292,478	8.26				
277.34	1,205.82		7.50	1.73		73,598	73,598	2.08				
277.34	1,205.82		6.70	1.54		65,747	65,747	1.86				
277.34	1,205.82		3.05	0.70		29,930	29,930	0.85				
			59.29	14.77		64,356,778	64,356,778	24.54				2
			51.79	12.90		56,236,050	56,236,050	21.44				
412.90	1,657.98		19.80	4.93		21,438,723	21,438,723	8.17				
412.90	1,657.98		6.00	1.49		6,496,583	6,496,583	2.48				
412.90	1,657.98		16.30	4.06		17,649,050	17,649,050	6.73				
412.90	1,657.98		4.00	1.00		4,582,477	4,582,477	1.75				
412.90	1,657.98		[2] 5.69	[2] 1.42		6,069,217	6,069,217	2.31				
412.90	1,657.98		7.50	1.87		8,120,728	8,120,728	3.10				
			70.95	16.31		692,315	692,315	20.95				206
			51.29	11.79		501,250	501,250	15.17				
294.07	1,278.55		23.05	5.30		223,966	223,966	6.78				
294.07	1,278.55		[2] 28.24	[2] 6.49		277,284	277,284	8.39				
294.07	1,278.55		7.50	1.72		72,874	72,874	2.20				
294.07	1,278.55		8.60	1.98		83,562	83,562	2.53				
294.07	1,278.55		[2] 3.56	[2] 0.82		34,629	34,629	1.05				
			77.30	17.77		770,667	770,667	18.22				160
			55.55	12.78		553,823	553,823	13.09				
235.71	1,024.85		25.55	5.88		254,729	254,729	6.02				
235.71	1,024.85		30.00	6.90		299,094	299,094	7.07				
235.71	1,024.85		7.50	1.72		74,773	74,773	1.77				
235.71	1,024.85		6.70	1.54		66,798	66,798	1.58				
235.71	1,024.85		7.55	1.74		75,273	75,273	1.78				
			89.00	21.92		1,332,882	1,332,882	20.36				103
			56.20	13.84		841,662	841,662	12.85				
228.74	929.01		20.50	5.05		307,012	307,012	4.69				
228.74	929.01		30.00	7.39		449,286	449,286	6.86				
228.74	929.01		5.70	1.40		85,364	85,364	1.30				
228.74	929.01		7.50	1.85		112,322	112,322	1.72				
228.74	929.01		7.50	1.85		112,322	112,322	1.72				
228.74	929.01		17.80	4.38		236,576	236,576	4.07				

[4] Basis in practice for all personal property except public service corporations, which are assessed at 50 per cent.
[5] Not reported.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property		Real property.	Personal property.	Other property.
	ILLINOIS—continued.								
185	Joliet								
	Government of city								
	City corporation	$8,212,513	$5,838,290	$2,033,430	$340,793		22	22	23
	School district	8,212,513	5,838,290	2,033,430	340,793		22	22	23
	Government of state	8,212,513	5,838,290	2,033,430	340,793		22	22	23
	Government of county	8,212,513	5,838,290	2,033,430	340,793		22	22	23
	Government of township	8,212,513	5,838,290	2,033,430	340,793		22	22	23
88	Peoria								
	Government of city								
	City corporation	25,516,682	17,618,710	6,674,985	1,222,987		22	22	23
	School district	26,382,962	18,486,423	6,700,153	1,196,386		22	22	23
	Pleasure driveway and park district	25,516,682	17,618,710	6,674,985	1,222,987		22	22	23
	Government of state	25,516,682	17,618,710	6,674,985	1,222,987		22	22	23
	Government of county	25,516,682	17,618,710	6,674,985	1,222,987		22	22	23
193	Quincy								
	Government of city								
	City corporation	11,328,034	7,692,800	3,469,681	165,553		23	23	23
	School district	11,328,034	7,692,800	3,469,681	165,553		23	23	23
	Government of state	11,328,034	7,692,800	3,469,681	165,553		23	23	23
	Government of county	11,328,034	7,692,800	3,469,681	165,553		23	23	23
110	Rockford								
	Government of city								
	City corporation	25,102,470	14,873,056	9,579,971	649,443		26	26	23
	School district	25,102,470	14,873,056	9,579,971	649,443		26	26	23
	Park district	27,256,862	16,316,678	10,092,179	848,005		26	26	23
	Government of state	25,102,470	14,873,056	9,579,971	649,443		26	26	23
	Government of county	25,102,470	14,873,056	9,579,971	649,443		26	26	23
	Government of township	25,102,470	14,873,056	9,579,971	649,443		26	26	23
119	Springfield								
	Government of city								
	City corporation	15,932,089	11,442,335	4,002,595	487,159		20	20	23
	School district	16,631,964	11,925,275	4,063,477	643,212		20	20	23
	Pleasure driveway and park district	15,932,089	11,442,335	4,002,595	487,159		20	20	23
	Government of state	15,932,089	11,442,335	4,002,595	487,159		20	20	23
	Government of county	15,932,089	11,442,335	4,002,595	487,159		20	20	23
	Government of township	15,932,089	11,442,335	4,002,595	487,159		20	20	23
	INDIANA.								
203	East Chicago								
	Government of city								
	City corporation	18,309,675	[2] 11,670,595	[2] 6,639,080			25	25	
	School district	18,309,675	[2] 11,670,595	[2] 6,639,080			25	25	
	Government of state	18,309,675	[2] 11,670,595	[2] 6,639,080			25	25	
	Government of county	18,309,675	[2] 11,670,595	[2] 6,639,080			25	25	
	Government of township	18,309,675	[2] 11,670,595	[2] 6,639,080			25	25	
82	Evansville								
	Government of city								
	City corporation	48,897,520	35,613,650	13,283,870			65	65	
	School district	48,897,520	35,613,650	13,283,870			65	65	
	Government of state	48,897,520	35,613,650	13,283,870			65	65	
	Government of county	48,897,520	35,613,650	13,283,870			65	65	
81	Fort Wayne								
	Government of city								
	City corporation	45,326,040	34,277,060	11,048,980			[3] 40	[3] 40	
	School district	45,326,040	34,277,060	11,048,980			[3] 40	[3] 40	
	Government of state	45,326,040	34,277,060	11,048,980			[3] 40	[3] 40	
	Government of county	45,326,040	34,277,060	11,048,980			[3] 40	[3] 40	
	Government of township	45,326,040	34,277,060	11,048,980			[3] 40	[3] 40	
135	Gary								
	Government of city								
	City corporation	30,451,700	[2] 23,440,465	[2] 7,011,235			40	40	
	School district	30,451,700	[2] 23,440,465	[2] 7,011,235			40	40	
	Government of state	30,451,700	[2] 23,440,465	[2] 7,011,235			40	40	
	Government of county	30,451,700	[2] 23,440,465	[2] 7,011,235			40	40	
	Government of township	30,451,700	[2] 23,440,465	[2] 7,011,235			40	40	
21	Indianapolis								
	Government of city								
	City corporation	276,592,380	185,031,780	91,560,600			60	60	
	School district	276,592,380	185,031,780	91,560,600			60	60	
	Government of state	276,592,380	185,031,780	91,560,600			60	60	
	Government of county	276,592,380	185,031,780	91,560,600			60	60	
	Government of township	276,592,380	185,031,780	91,560,600			60	60	
98	South Bend								
	Government of city								
	City corporation	35,626,549	25,247,680	10,378,869			[3] 40	[3] 40	
	School district	35,626,549	25,247,680	10,378,869			[3] 40	[3] 40	
	Government of state	35,626,549	25,247,680	10,378,869			[3] 40	[3] 40	
	Government of county	35,626,549	25,247,680	10,378,869			[3] 40	[3] 40	
	Government of township	35,626,549	25,247,680	10,378,869			[3] 40	[3] 40	

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

[2] Valuation of personal property of steam and electric roads included with that of real property.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$109.00	$24.02		$895,164	$895,164	$23.68				185
			87.25	19.23		716,542	716,542	18.96				
$217.27	$985.80		36.75	8.10		301,810	301,810	7.99				
217.27	985.80		50.50	11.13		414,732	414,732	10.97				
217.27	985.80		7.50	1.65		61,594	61,594	1.63				
217.27	985.80		7.50	1.65		61,594	61,594	1.63				
217.27	985.80		6.75	1.49		55,434	55,434	1.46				
			73.60	16.22		1,901,071	1,901,071	25.45				88
			57.50	12.67		1,490,253	1,490,253	19.95				
341.58	1,549.38		26.60	5.86		678,744	678,744	9.09				
341.58	1,549.38		26.60	5.86		701,787	701,787	9.39				
341.58	1,549.38		4.30	0.95		109,722	109,722	1.47				
341.58	1,549.38		7.50	1.65		191,375	191,375	2.56				
341.58	1,549.38		8.60	1.90		219,443	219,443	2.94				
			54.70	12.58		619,642	619,642	17.22				193
			41.30	9.50		467,847	467,847	13.00				
314.86	1,368.96		18.10	4.16		205,037	205,037	5.70				
314.86	1,368.96		23.20	5.34		262,810	262,810	7.30				
314.86	1,368.96		7.50	1.72		84,960	84,960	2.36				
314.86	1,368.96		5.90	1.36		66,835	66,835	1.86				
			65.20	16.90		1,642,498	1,642,498	26.22				110
			47.45	12.30		1,196,929	1,196,929	19.11				
400.68	1,546.27		19.75	5.12		495,773	495,773	7.91				
400.68	1,546.27		25.00	6.48		627,562	627,562	10.02				
400.68	1,546.27		2.70	0.70		73,594	73,594	1.18				
400.68	1,546.27		7.50	1.94		188,269	188,269	3.01				
400.68	1,546.27		7.10	1.84		178,227	178,227	2.84				
400.68	1,546.27		3.15	0.82		79,073	79,073	1.26				
			84.20	16.92		1,362,478	1,362,478	23.42				119
			67.60	13.58		1,098,005	1,098,005	18.88				
273.88	1,363.93		32.20	6.47		513,013	513,013	8.82				
273.88	1,363.93		30.00	6.03		498,959	498,959	8.58				
273.88	1,363.93		5.40	1.08		86,033	86,033	1.48				
273.88	1,363.93		7.50	1.51		119,491	119,491	2.05				
273.88	1,363.93		7.80	1.57		124,270	124,270	2.13				
273.88	1,363.93		1.30	0.26		20,712	20,712	0.36				
			55.60	13.90	$3.25	1,031,206	1,018,018	30.53			$13,188	203
			39.20	9.80	2.25	726,869	717,739	21.52			9,130	
549.10	2,196.39		20.60	5.15	1.00	381,237	377,179	11.31			4,058	
549.10	2,196.39		18.60	4.65	1.25	345,632	340,560	10.21			5,072	
549.10	2,196.39		3.51	0.88	1.00	68,325	64,267	1.93			4,058	
549.10	2,196.39		6.69	1.67		122,492	122,492	3.67				
549.10	2,196.39		6.20	1.55		113,520	113,520	3.41				
			34.61	22.49	3.00	1,732,704	1,692,342	20.39			40,362	82
			26.00	16.90	1.50	1,291,516	1,271,335	15.32			20,181	
589.20	906.46		14.00	9.10	1.00	698,019	684,565	8.25			13,454	
589.20	906.46		12.00	7.80	0.50	593,497	586,770	7.07			6,727	
589.20	906.46		3.51	2.28	1.00	185,084	171,630	2.07			13,454	
589.20	906.46		5.10	3.31	0.50	256,104	249,377	3.00			6,727	
			36.80	14.92	4.75	1,730,594	1,667,998	20.05			62,596	81
			24.90	10.10	2.75	1,164,858	1,128,618	13.56			36,240	
544.73	1,343.11		13.90	5.64	2.00	656,388	630,032	7.57			26,356	
544.73	1,343.11		11.00	4.46	0.75	508,470	498,586	5.99			9,884	
544.73	1,343.11		3.51	1.42	1.00	172,272	159,094	1.91			13,178	
544.73	1,343.11		8.09	3.28	1.00	379,866	366,688	4.41			13,178	
544.73	1,343.11		0.30	0.12		13,598	13,598	0.17				
			54.00	21.60	1.00	1,649,393	1,644,392	33.29			5,001	135
			37.60	15.04		1,144,984	1,144,984	23.18				
616.57	1,541.42		19.40	7.76		590,763	590,763	11.96				
616.57	1,541.42		18.20	7.28		554,221	554,221	11.22				
616.57	1,541.42		3.51	1.40	1.00	111,886	106,885	2.16			5,001	
616.57	1,541.42		6.69	2.68		203,722	203,722	4.13				
616.57	1,541.42		6.20	2.48		188,801	188,801	3.82				
			26.86	16.12	2.00	7,530,720	7,428,756	24.50			101,964	21
			18.20	10.92	0.50	5,059,472	5,033,981	16.60			25,491	
912.33	1,520.55		11.40	6.84	0.50	3,178,644	3,153,153	10.40			25,491	
912.33	1,520.55		6.80	4.08		1,880,828	1,880,828	6.20				
912.33	1,520.55		3.51	2.11	1.00	1,021,821	970,839	3.20			50,982	
912.33	1,520.55		4.52	2.71	0.50	1,274,306	1,248,815	4.12			25,491	
912.33	1,520.55		0.63	0.38		175,121	175,121	0.58				
			44.00	17.80	3.00	1,601,385	1,567,567	22.87			33,818	98
			34.50	13.96	1.50	1,246,024	1,229,115	17.93			16,909	
519.66	1,283.90		16.80	6.80	0.50	604,162	598,526	8.73			5,636	
519.66	1,283.90		17.70	7.16	1.00	641,862	630,589	9.20			11,273	
519.66	1,283.90		3.51	1.42	1.00	136,322	125,049	1.83			11,273	
519.66	1,283.90		5.29	2.14	0.50	194,100	188,464	2.75			5,636	
519.66	1,283.90		0.70	0.28		24,939	24,939	0.36				

[3] Basis in practice for all property except railroads, telephone, telegraph, and express, which are assessed at 50 per cent.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	INDIANA—continued.								
104	Terre Haute								
	Government of city								
	City corporation	$41,758,950	[2] $29,970,090	[2] $11,788,860			60	65	
	School district	41,758,950	[2] 29,970,090	[2] 11,788,860			60	65	
	Government of state	41,758,950	[2] 29,970,090	[2] 11,788,860			60	65	
	Government of county	41,758,950	[2] 29,970,090	[2] 11,788,860			60	65	
	Government of township	41,758,950	[2] 29,970,090	[2] 11,788,860			60	65	
	IOWA.								
151	Cedar Rapids								
	Government of city								
	City corporation	13,380,463	8,562,913	4,452,201	$365,349		20	[3] 20	25
	School district	13,380,463	8,562,913	4,452,201	365,349		20	[3] 20	25
	Government of state	13,380,463	8,562,913	4,452,201	365,349		20	[3] 20	25
	Government of county	13,380,463	8,562,913	4,452,201	365,349		20	[3] 20	25
196	Council Bluffs								
	Government of city								
	City corporation	8,457,711	3,900,296	4,089,989	467,426		18	[3] 18	25
	School district	8,586,161	3,940,421	4,132,275	513,465		18	[3] 18	25
	Government of state	8,457,711	3,900,296	4,089,989	467,426		18	[3] 18	25
	Government of county	8,457,711	3,900,296	4,089,989	467,426		18	[3] 18	25
123	Davenport								
	Government of city								
	City corporation	35,959,350	20,930,930	14,740,570	287,850		38	[3] 40	50
	School district	22,929,339	10,681,550	12,103,850	143,939		20	[3] 20	25
	Government of state	22,730,197	10,496,175	12,098,532	135,490		20	[3] 20	25
	Government of county	22,730,197	10,496,175	12,098,532	135,490		20	[3] 20	25
52	Des Moines								
	Government of city								
	City corporation	54,542,870	26,495,990	27,062,860	984,020		20	[3] 21	25
	School district	54,700,203	26,604,390	27,100,188	995,625		20	[3] 21	25
	Government of state	54,542,870	26,495,990	27,062,860	984,020		20	[3] 21	25
	Government of county	54,542,870	26,495,990	27,062,860	984,020		20	[3] 21	25
178	Dubuque								
	Government of city								
	City corporation	36,432,825	25,029,170	10,931,555	472,100		80	[3] 80	100
	School district	11,640,705	6,572,976	4,949,704	118,025		20	[3] 20	25
	Government of state	11,640,705	6,572,976	4,949,704	118,025		20	[3] 20	25
	Government of county	11,640,705	6,572,976	4,949,704	118,025		20	[3] 20	25
99	Sioux City								
	Government of city								
	City corporation	20,556,445	11,553,300	8,629,653	373,492		20	[3] 20	25
	School district	20,556,445	11,553,300	8,629,653	373,492		20	[3] 20	25
	Government of state	20,556,445	11,553,300	8,629,653	373,492		20	[3] 20	25
	Government of county	20,556,445	11,553,300	8,629,653	373,492		20	[3] 20	25
198	Waterloo								
	Government of city								
	City corporation	11,568,067	5,628,958	5,694,655	244,454		20	[3] 20	25
	School district	11,505,368	5,566,259	5,694,655	244,454		20	[3] 20	25
	Government of state	11,568,067	5,628,958	5,694,655	244,454		20	[3] 20	25
	Government of county	11,568,067	5,628,958	5,694,655	244,454		20	[3] 20	25
	KANSAS.								
67	Kansas City								
	Government of city								
	City corporation	98,590,380	64,496,230	34,094,150			100	100	
	School district	101,293,415	66,684,295	34,609,120			100	100	
	Government of state	98,590,380	64,496,230	34,094,150			100	100	
	Government of county	98,590,380	64,496,230	34,094,150			100	100	
136	Topeka								
	Government of city								
	City corporation	62,871,705	36,854,755	26,016,950			80	80	
	School district	62,880,190	36,863,240	26,016,950			80	80	
	Government of state	62,871,705	36,854,755	26,016,950			80	80	
	Government of county	62,871,705	36,854,755	26,016,950			80	80	
97	Wichita								
	Government of city								
	City corporation	78,609,418	51,729,205	26,880,213			100	100	
	School district	80,720,358	52,486,963	28,233,395			100	100	
	Government of state	78,609,418	51,729,205	26,880,213			100	100	
	Government of county	78,609,418	51,729,205	26,880,213			100	100	
	KENTUCKY.								
121	Covington								
	Government of city	31,815,542	24,171,165	3,920,475	3,723,902		75	70	70
	Government of state	35,697,125	23,991,510	7,981,713	3,723,902		75	55	70
	Government of county	30,997,585	23,991,510	3,282,173	3,723,902		75	55	70
138	Lexington								
	Government of city	29,858,579	22,385,160	6,771,659	701,760		80	60	70
	Government of state	35,376,745	19,434,735	15,240,250	701,760		70	100	70
	Government of county	29,655,995	19,434,735	9,519,500	701,760		70	100	70

[1] For property subject to the general property tax. [2] Valuation of personal property of steam and electric roads included with that of real property.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
.....	.....	.....	$33.80	$20.73	$3.24	$1,442,313	$1,411,452	$21.81	.....	.....	$30,861	104
.....	.....	.....	21.90	13.43	1.24	926,332	914,521	14.13	.....	.....	11,811	
$645.27	$1,052.10	.....	11.50	7.05	0.50	484,990	480,228	7.42	.....	.....	4,762	
645.27	1,052.10	.....	10.40	6.38	0.74	441,342	434,293	6.71	.....	.....	7,049	
645.27	1,052.10	.....	3.51	2.15	1.00	156,099	146,574	2.26	.....	.....	9,525	
645.27	1,052.10	.....	6.80	4.17	1.00	293,486	283,961	4.39	.....	.....	9,525	
645.27	1,052.10	.....	1.59	0.98	.....	66,396	66,396	1.03	.....	.....	.....	
.....	.....	.....	82.22	20.02	0.50	1,105,610	1,100,058	25.04	.....	.....	5,552	151
.....	.....	.....	67.93	16.54	.....	908,892	908,892	20.69	.....	.....	.....	
304.63	1,250.80	.....	[1] 34.59	[1] 8.42	.....	462,838	462,838	10.54	.....	.....	.....	
304.63	1,250.80	.....	[1] 33.34	[1] 8.12	.....	446,054	446,054	10.15	.....	.....	.....	
304.63	1,250.80	.....	[1] 5.10	[1] 1.24	.....	68,183	68,183	1.55	.....	.....	.....	
304.63	1,250.80	.....	[1] 9.19	[1] 2.24	0.50	128,535	122,983	2.80	.....	.....	5,552	
.....	.....	.....	82.74	20.73	2.00	711,044	704,424	19.97	.....	.....	6,620	196
.....	.....	.....	69.84	17.50	2.00	601,990	595,370	16.88	.....	.....	6,620	
239.75	95 .66	.....	[1] 33.56	[1] 8.40	2.00	290,469	283,849	8.05	.....	.....	6,620	
239.75	95 .66	.....	[1] 36.28	[1] 9.10	.....	311,521	311,521	8.83	.....	.....	.....	
239.75	957.66	.....	[1] 4.43	[1] 1.11	.....	37,428	37,428	1.06	.....	.....	.....	
239.75	957.66	.....	[1] 8.47	[1] 2.12	.....	71,626	71,626	2.03	.....	.....	.....	
.....	.....	.....	51.55	17.94	.....	1,384,445	1,384,445	25.12	.....	.....	.....	123
.....	.....	.....	39.09	14.20	.....	1,101,247	1,101,247	19.98	.....	.....	.....	
652.54	1,422.	.....	[1] 15.73	[1] 7.22	.....	565,726	565,726	10.26	.....	.....	.....	
412.47	1,374.6	.....	[1] 23.36	[1] 6.98	.....	535,521	535,521	9.72	.....	.....	.....	
412.47	1,374.6	.....	[1] 3.88	[1] 1.17	.....	88,259	88,259	1.60	.....	.....	.....	
412.47	1,374.63	.....	[1] 8.58	[1] 2.57	.....	194,939	194,939	3.54	.....	.....	.....	
.....	.....	.....	78.28	23.10	.....	4,274,963	4,274,963	35.24	.....	.....	.....	52
.....	.....	.....	63.56	18.75	.....	3,471,611	3,471,611	28.62	.....	.....	.....	
449.64	1,523.49	.....	[1] 32.12	[1] 9.48	.....	1,751,737	1,751,737	14.44	.....	.....	.....	
449.64	1,523.49	.....	[1] 31.44	[1] 9.27	.....	1,719,874	1,719,874	14.18	.....	.....	.....	
449.64	1,523.49	.....	[1] 4.00	[1] 1.18	.....	218,353	218,353	1.80	.....	.....	.....	
449.64	1,523.49	.....	[1] 10.72	[1] 3.17	.....	584,999	584,999	4.82	.....	.....	.....	
.....	.....	.....	51.65	20.20	0.50	932,618	927,266	23.75	.....	.....	5,352	178
.....	.....	.....	34.54	15.98	.....	728,059	728,059	18.65	.....	.....	.....	
932.95	1,145.77	.....	[1] 13.15	[1] 10.71	.....	479,045	479,045	12.27	.....	.....	.....	
298.09	1,209.01	.....	[1] 21.39	[1] 5.27	.....	249,014	249,014	6.38	.....	.....	.....	
298.09	1,209.01	.....	[1] 4.99	[1] 1.23	.....	58,126	58,126	1.49	.....	.....	.....	
298.09	1,209.01	.....	[1] 12.12	[1] 2.99	0.50	146,433	141,081	3.61	.....	.....	5,352	
.....	.....	.....	85.32	21.29	0.50	1,760,861	1,753,938	25.71	.....	.....	6,923	99
.....	.....	.....	67.67	16.89	.....	1,391,215	1,391,215	20.40	.....	.....	.....	
301.36	1,208.04	.....	[1] 33.13	[1] 8.27	.....	681,108	681,108	9.99	.....	.....	.....	
301.36	1,208.04	.....	[1] 34.54	[1] 8.62	.....	710,107	710,107	10.41	.....	.....	.....	
301.36	1,208.04	.....	[1] 4.92	[1] 1.23	.....	101,115	101,115	1.48	.....	.....	.....	
301.36	1,208.04	.....	[1] 12.73	[1] 3.17	0.50	268,531	261,608	3.83	.....	.....	6,923	
.....	.....	.....	72.83	21.58	3.00	858,665	840,441	24.01	.....	.....	18,224	198
.....	.....	.....	63.14	18.71	2.50	742,069	728,319	20.81	.....	.....	13,750	
330.51	1,116.66	.....	[1] 29.92	[1] 8.85	2.50	359,315	346,065	9.89	.....	.....	13,750	
330.51	1,116.66	.....	[1] 33.22	[1] 9.86	.....	382,254	382,254	10.92	.....	.....	.....	
330.51	1,116.66	.....	[1] 3.99	[1] 1.18	.....	46,162	46,162	1.32	.....	.....	.....	
330.51	1,116.66	.....	[1] 5.70	[1] 1.69	0.50	70,434	65,960	1.88	.....	.....	4,474	
.....	.....	.....	22.47	22.47	.....	2,236,950	2,236,950	22.74	.....	.....	.....	67
.....	.....	.....	16.45	16.45	.....	1,643,436	1,643,436	16.71	.....	.....	.....	
1,002.31	1,002.31	.....	8.45	8.45	.....	833,089	833,089	8.47	.....	.....	.....	
1,002.31	1,002.31	.....	8.00	8.00	.....	810,347	810,347	8.24	.....	.....	.....	
1,002.31	1,002.31	.....	1.17	1.17	.....	115,351	115,351	1.17	.....	.....	.....	
1,002.31	1,002.31	.....	4.85	4.85	.....	478,163	478,163	4.86	.....	.....	.....	
.....	.....	.....	21.70	17.36	.....	1,364,389	1,364,389	27.82	.....	.....	.....	136
.....	.....	.....	16.50	13.20	.....	1,037,456	1,037,456	21.15	.....	.....	.....	
1,282.00	1,602.50	.....	8.00	6.40	.....	502,974	502,974	10.25	.....	.....	.....	
1,282.00	1,602.50	.....	8.50	6.80	.....	534,482	534,482	10.90	.....	.....	.....	
1,282.00	1,602.50	.....	1.17	0.94	.....	73,560	73,560	1.50	.....	.....	.....	
1,282.00	1,602.50	.....	4.03	3.22	.....	253,373	253,373	5.17	.....	.....	.....	
.....	.....	.....	20.60	20.60	.....	1,637,719	1,637,719	23.68	.....	.....	.....	97
.....	.....	.....	16.50	16.50	.....	1,315,420	1,315,420	19.02	.....	.....	.....	
1,136.57	1,136.57	.....	7.80	7.80	.....	613,153	613,153	8.87	.....	.....	.....	
1,136.57	1,136.57	.....	8.70	8.70	.....	702,267	702,267	10.15	.....	.....	.....	
1,136.57	1,136.57	.....	1.17	1.17	.....	91,973	91,973	1.33	.....	.....	.....	
1,136.57	1,136.57	.....	2.93	2.93	.....	230,326	230,326	3.33	.....	.....	.....	
.....	.....	.....	26.50	19.24	.....	854,548	854,548	15.05	.....	.....	.....	121
560.18	759.73	.....	17.50	12.90	.....	556,772	556,772	9.80	.....	.....	.....	
628.53	912.42	.....	4.00	2.76	.....	142,788	142,788	2.52	.....	.....	.....	
545.78	761.97	.....	5.00	3.58	.....	154,988	154,988	2.73	.....	.....	.....	
.....	.....	.....	27.00	20.46	.....	827,139	827,139	20.36	.....	.....	.....	168
735.14	991.48	.....	17.50	12.98	.....	522,525	522,525	12.87	.....	.....	.....	
871.01	1,083.48	.....	4.00	3.22	.....	141,506	141,506	3.48	.....	.....	.....	
730.16	942.63	.....	5.50	4.26	.....	163,108	163,108	4.01	.....	.....	.....	

[1] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent. [4] Average rate.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	KENTUCKY—continued.								
27	Louisville								
	Government of city	$207,308,009	$140,342,033	$66,965,976	(2)		75	75	
	Government of state	219,314,248	140,586,268	78,727,980	(2)		75	70	
	Government of county	203,814,248	140,586,268	63,227,980	(2)		75	70	
222	Newport								
	Government of city	16,330,089	13,859,200	1,478,005	$992,884		80	65	70
	Government of state	17,312,094	11,776,125	4,543,085	992,884		70	85	70
	Government of county	15,072,123	11,776,125	2,303,114	992,884		70	85	70
	LOUISIANA.								
17	New Orleans								
	Government of city	332,403,545	201,370,273	131,033,272			75	75	
	Government of state	332,403,545	201,370,273	131,033,272			75	75	
164	Shreveport								
	Government of city								
	City corporation	26,989,900	15,309,065	11,680,835			45	45	
	School district	26,989,900	15,309,065	11,680,835			45	45	
	Government of state	26,989,900	15,309,065	11,680,835			45	45	
	Government of parish	26,989,900	15,309,065	11,680,835			45	45	
	MAINE.								
101	Portland								
	Government of city								
	City corporation	78,863,094	54,047,675	24,815,419			80	80	
	Bridge district	84,695,220	59,077,871	25,617,349			80	80	
	Government of state	78,863,094	54,047,675	24,815,419			80	80	
	Government of county	78,863,094	54,047,675	24,815,419			80	80	
	MARYLAND.								
8	Baltimore								
	Government of city	950,990,290	564,508,528	386,481,762		$112,760,090	100	100	
	Government of state	815,740,524	530,455,047	285,285,477			100	100	
	MASSACHUSETTS.								
7	Boston								
	Government of city	1,480,979,300	1,313,547,600	167,431,700		[4] 16,998,066	100	100	
	Government of state	1,480,979,300	1,313,547,600	167,431,700		[4] 48,360,914	100	100	
105	Brockton								
	Government of city	53,716,050	44,669,775	9,046,275		[4] 440,155	100	100	
	Government of state	53,716,050	44,669,775	9,046,275		[4] 291,938	100	100	
	Government of county	53,716,050	44,669,775	9,046,275			100	100	
190	Brookline								
	Government of city	93,641,200	83,921,600	9,719,600			100	100	
	Government of state	93,641,200	83,921,600	9,719,600			100	100	
	Government of county	93,641,200	83,921,600	9,719,600			100	100	
62	Cambridge								
	Government of city	134,520,700	118,175,700	16,345,000		[4] 40,984	100	100	
	Government of state	134,520,700	118,175,700	16,345,000		[4] 53,016	100	100	
	Government of county	134,520,700	118,175,700	16,345,000			100	100	
163	Chelsea								
	Government of city	34,581,200	29,193,050	5,388,150		[4] 11,000	100	100	
	Government of state	34,581,200	29,193,050	5,388,150		[4] 87,000	100	100	
177	Everett								
	Government of city	39,053,700	32,800,800	6,252,900			100	100	
	Government of state	39,053,700	32,800,800	6,252,900			100	100	
	Government of county	39,053,700	32,800,800	6,252,900			100	100	
53	Fall River								
	Government of city	128,819,950	69,540,000	59,279,950		[4] 1,411,176	100	100	
	Government of state	128,819,950	69,540,000	59,279,950		[4] 1,309,824	100	100	
	Government of county	128,819,950	69,540,000	59,279,950			100	100	
169	Fitchburg								
	Government of city	42,694,700	31,720,850	10,973,850		[4] 173,703	100	100	
	Government of state	42,694,700	31,720,850	10,973,850		[4] 76,298	100	100	
	Government of county	42,694,700	31,720,850	10,973,850			100	100	
130	Haverhill								
	Government of city	47,159,915	38,165,350	8,994,565		[4] 490,004	100	100	
	Government of state	47,159,915	38,165,350	8,994,565		[4] 268,478	100	100	
	Government of county	47,159,915	38,165,350	8,994,565			100	100	
115	Holyoke								
	Government of city	70,442,380	53,454,200	16,988,180		[4] 256,146	100	100	
	Government of state	70,442,380	53,454,200	16,988,180		[4] 383,281	100	100	
	Government of county	70,442,380	53,454,200	16,988,180			100	100	
72	Lawrence								
	Government of city	90,038,621	63,729,800	26,308,821		[4] 10,658	100	100	
	Government of state	90,038,621	63,729,800	26,308,821		[4] 16,359	100	100	
	Government of county	90,038,621	63,729,800	26,308,821			100	100	

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

[2] Amount of assessment not available; 1918 assessment $13,352,927.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$27.31	$20.33		$5,691,964	$5,691,964	$24.38				27
$888.08	$1,184.11		[3] 18.31	[3] 13.73		3,795,636	3,795,636	16.26				
939.51	1,284.80		4.00	2.93		877,257	877,257	3.76				
873.11	1,189.95		5.00	3.67		1,019,071	1,019,071	4.36				
			27.44	20.86		445,613	445,613	15.20				222
557.02	716.86		[3] 18.44	[3] 14.32		301,004	301,004	10.27				
590.51	804.52		4.00	2.94		69,248	69,248	2.36				
514.11	714.64		5.00	3.60		75,361	75,361	2.57				
			29.00	21.75	$1.00	9,693,178	9,639,703	25.37			$53,475	17
874.88	1,166.51		22.00	16.50	1.00	7,366,353	7,312,878	19.25			53,475	
874.88	1,166.51		7.00	5.25		2,326,825	2,326,825	6.12				
			34.75	15.65	1.00	941,932	937,899	22.64			4,033	164
			14.25	6.42	1.00	388,639	384,606	9.28			4,033	
651.57	1,447.93		12.75	5.74		344,121	344,121	8.30				
651.57	1,447.93		1.50	0.68	1.00	44,518	40,485	0.98			4,033	
651.57	1,447.93		7.00	3.15		188,929	188,929	4.56				
651.57	1,447.93		13.50	6.08		364,364	364,364	8.80				
			25.60	20.48	2.00	2,058,339	2,020,417	29.91			37,922	101
			18.54	14.83	2.00	1,501,228	1,463,306	21.66			37,922	
1,167.43	1,459.28		18.28	14.62	2.00	1,479,228	1,441,306	21.34			37,922	
1,167.43	1,459.28		0.26	0.21		22,000	22,000	0.32				
1,167.43	1,459.28		5.75	4.60		453,271	453,271	6.71				
1,167.43	1,459.28		1.31	1.05		103,840	103,840	1.54				
			17.23	17.23		16,291,483	15,960,133	24.49	$331,350	$0.51		8
1,459.07	1,459.07	$173.00	[3] 14.11	[3] 14.11		13,748,552	13,417,202	20.59	331,350	0.51		
1,251.56	1,251.56		[3] 3.12	[3] 3.12		2,542,931	2,542,931	3.90				
			21.20	21.20	2.00	33,227,125	31,397,195	42.49	[4] 1,385,398	1.87	444,532	7
2,004.30	2,004.30	23.00	18.84	18.84	2.00	28,698,924	27,894,245	37.75	[4] 360,147	0.48	444,532	
2,004.30	2,004.30	65.45	2.36	2.36		4,528,201	3,502.950	4.74	[4] 1,025,251	1.39		
			25.80	25.80	2.00	1,440,394	1,385,878	21.44	[4] 18,888	0.29	35,628	105
831.17	831.17	6.81	21.74	21.74	2.00	1,214,835	1,167,851	18.07	[4] 11,356	0.17	35,628	
831.17	831.17	4.52	2.59	2.59		146,462	138,930	2.15	[4] 7,532	0.12		
831.17	831.17		1.47	1.47		79,097	79,097	1.22				
			15.30	15.30	2.00	1,449,322	1,432,710	39.57			16,612	190
2,586.13	2,586.13		10.43	10.43	2.00	993,093	976,481	26.97			16,612	
2,586.13	2,586.13		3.47	3.47		324,940	324,940	8.97				
2,586.13	2,586.13		1.40	1.40		131,289	131,289	3.63				
			25.00	25.00	2.00	3,427,735	3,363,017	30.89	[4] 2,350	0.02	62,368	62
1,235.71	1,235.71	0.38	21.67	21.67	2.00	2,978,769	2,915,376	26.78	[4] 1,025	0.01	62,368	
1,235.71	1,235.71	0.49	2.23	2.23		300,635	299,310	2.75	[4] 1,325	0.01		
1,235.71	1,235.71		1.10	1.10		148,331	148,331	1.36				
			23.80	23.80	2.00	850,178	822,980	19.82	[4] 2,332	0.06	24,866	163
832.80	832.80	0.26	21.68	21.68	2.00	774,848	749,720	18.06	[4] 262	0.01	24,866	
832.80	852.80	2.10	2.12	2.12		75,330	73,260	1.76	[4] 2,070	0.05		
			22.60	22.60	2.00	903,496	882,654	22.58			20,842	177
999.22	999.22		19.69	19.69	2.00	789,653	768,811	19.67			20,842	
999.22	999.22		1.95	1.95		76,120	76,120	1.95				
999.22	999.22		0.96	0.96		37,723	37,723	0.96				
			22.60	22.60	2.00	3,038,879	2,911,341	24.20	[4] 61,494	0.51	66,044	53
1,070.82	1,070.82	11.73	19.51	19.51	2.00	2,611,372	2,513,436	20.89	[4] 31,892	0.26	66,044	
1,070.82	1,070.82	10.89	1.96	1.96		281,942	252,340	2.10	[4] 29,602	0.25		
1,070.82	1,070.82		1.13	1.13		145,565	145,565	1.21				
			20.80	20.80	2.00	916,454	888,090	21.93	[4] 5,200	0.13	23,164	169
1,054.42	1,054.42	4.29	17.43	17.43	2.00	771,175	744,398	18.38	[4] 3,613	0.09	23,164	
1,054.42	1,054.42	1.88	2.27	2.27		98,497	96,910	2.39	[4] 1,587	0.04		
1,054.42	1,054.42		1.10	1.10		46,782	46,782	1.16				
			21.80	21.80	2.00	1,074,666	1,028,093	19.63	[4] 16,535	0.31	30,038	130
900.46	900.46	9.36	17.97	17.97	2.00	888,344	847,624	16.18	[4] 10,682	0.20	30,038	
900.46	900.46	5.13	2.24	2.24		111,453	105,600	2.02	[4] 5,853	0.11		
900.46	900.46		1.59	1.59		74,869	74,869	1.43				
			19.20	19.20	2.00	1,396,387	1,352,502	22.62	[4] 12,287	0.20	31,598	115
1,177.99	1,177.99	4.28	16.10	16.10	2.00	1,170,871	1,134,355	18.97	[4] 4,918	0.08	31,598	
1,177.99	1,177.99	6.41	2.14	2.14		158,069	150,700	2.52	[4] 7,369	0.12		
1,177.99	1,177.99		0.96	0.96		67,447	67,447	1.13				
			22.80	22.80	2.00	2,094,236	2,052,884	22.08	[4] 616	0.01	40,736	72
968.42	968.42	0.11	19.04	19.04	2.00	1,755,296	1,714,317	18.44	[4] 243	([5])	40,736	
968.42	968.42	0.18	2.20	2.20		198,483	198,110	2.13	[4] 373	([5])		
968.42	968.42		1.56	1.56		140,457	140,457	1.51				

[3] Average rate. [4] Bank stock only. [5] Less than one-half of 1 cent.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	MASSACHUSETTS—continued.								
61	Lowell								
	Government of city	$98,939,125	$74,186,700	$24,752,425		[2] $640,420	100	100	
	Government of state	98,939,125	74,186,700	24,752,425		[2] 498,277	100	100	
	Government of county	98,939,125	74,186,700	24,752,425			100	100	
68	Lynn								
	Government of city	97,700,065	81,169,340	16,530,725		[2] 576,882	100	100	
	Government of state	97,700,065	81,169,340	16,530,725		[2] 412,118	100	100	
	Government of county	97,700,065	81,169,340	16,530,725			100	100	
137	Malden								
	Government of city	40,488,000	34,964,000	5,524,000		[2] 190,420	100	100	
	Government of state	40,488,000	34,964,000	5,524,000		[2] 164,580	100	100	
	Government of county	40,488,000	34,964,000	5,524,000			100	100	
54	New Bedford								
	Government of city	130,309,950	78,356,350	51,953,600		[2] 1,481,063	100	100	
	Government of state	130,309,950	78,356,350	51,953,600		[2] 1,863,920	100	100	
	Government of county	130,309,950	78,356,350	51,953,600			100	100	
148	Newton								
	Government of city	75,120,940	65,571,900	9,549,040		[2] 73,440	100	100	
	Government of state	75,120,940	65,571,900	9,549,040		[2] 28,560	100	100	
	Government of county	75,120,940	65,571,900	9,549,040			100	100	
172	Pittsfield								
	Government of city	41,182,245	34,857,850	6,324,395		[2] 523,348	100	100	
	Government of state	41,182,245	34,857,850	6,324,395		[2] 579,128	100	100	
	Government of county	41,182,245	34,857,850	6,324,395			100	100	
147	Quincy								
	Government of city	48,484,225	43,212,725	5,271,500		[2] 78,480	100	100	
	Government of state	48,484,225	43,212,725	5,271,500		[2] 101,520	100	100	
	Government of county	48,484,225	43,212,725	5,271,500			100	100	
159	Salem								
	Government of city	42,411,638	35,179,900	7,231,738		[2] 109,737	100	100	
	Government of state	42,411,638	35,179,900	7,231,738		[2] 129,735	100	100	
	Government of county	42,411,638	35,179,900	7,231,738			100	100	
75	Somerville								
	Government of city	84,575,700	72,541,980	12,033,720		[2] 63,580	100	100	
	Government of state	84,575,700	72,541,980	12,033,720		[2] 123,420	100	100	
	Government of county	84,575,700	72,541,980	12,033,720			100	100	
50	Springfield								
	Government of city	201,381,049	175,128,240	26,252,809		[2] 518,780	100	100	
	Government of state	201,381,049	175,128,240	26,252,809		[2] 1,027,441	100	100	
	Government of county	201,381,049	175,128,240	26,252,809			100	100	
187	Taunton								
	Government of city	27,494,740	20,922,260	6,572,480		[2] 197,080	100	100	
	Government of state	27,494,740	20,922,260	6,572,480		[2] 97,920	100	100	
	Government of county	27,494,740	20,922,260	6,572,480			100	100	
213	Waltham								
	Government of city	31,766,500	24,911,300	6,855,200		[2] 128,880	100	100	
	Government of state	31,766,500	24,911,300	6,855,200		[2] 51,120	100	100	
	Government of county	31,766,500	24,911,300	6,855,200			100	100	
35	Worcester								
	Government of city	198,455,050	160,837,100	37,617,950		[2] 661,917	100	100	
	Government of state	198,455,050	160,837,100	37,617,950		[2] 820,583	100	100	
	Government of county	198,455,050	160,837,100	37,617,950			100	100	
	MICHIGAN.								
199	Battle Creek								
	Government of city								
	City corporation	42,604,770	30,761,668	11,843,102			75	75	
	School district	42,690,555	30,768,900	11,921,655			75	75	
	Government of state	42,604,770	30,761,668	11,843,102			75	75	
	Government of county	42,604,770	30,761,668	11,843,102			75	75	
142	Bay City								
	Government of city								
	City corporation	29,858,304	22,006,895	7,851,409			100	100	
	School district	29,858,304	22,006,895	7,851,409			100	100	
	Government of state	29,858,304	22,006,895	7,851,409			100	100	
	Government of county	29,858,304	22,006,895	7,851,409			100	100	
4	Detroit								
	Government of city								
	City corporation	1,375,960,910	1,003,492,280	372,468,630			100	100	
	County	1,235,564,400	925,283,000	310,281,400			100	100	
	Government of state	1,235,564,400	925,283,000	310,281,400			100	100	
80	Flint								
	Government of city								
	City corporation	67,103,785	44,555,410	22,548,375			100	100	
	School district	67,103,785	44,555,410	22,548,375			100	100	
	Government of state	67,103,785	44,555,410	22,548,375			100	100	
	Government of county	67,103,785	44,555,410	22,548,375			100	100	

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

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$23.80	$23.80	$2.00	$2,438,257	$2,354,752	$21.11	[1] $27,101	$0.24	$56,404	61
$887.16	$887.16	$5.74	20.60	20.60	2.00	2,109,545	2,037,899	18.27	[2] 15,242	0.14	56,404	
887.16	887.16	4.47	2.14	2.14		223,719	211,860	1.90	[2] 11,859	0.10		
887.16	887.16		1.06	1.06		104,993	104,993	0.94				
			21.80	21.80	2.00	2,209,584	2,129,862	21.82	[2] 21,560	0.22	58,162	68
1,000.71	1,000.71	5.91	18.07	18.07	2.00	1,835,714	1,764,976	18.08	[2] 12,576	0.13	58,162	
1,000.71	1,000.71	4.22	2.18	2.18		222,494	213,510	2.19	[2] 8,984	0.09		
1,000.71	1,000.71		1.55	1.55		151,376	151,376	1.55				
			24.40	24.40	2.00	1,022,955	987,907	20.42	[2] 8,662	0.18	26,386	137
836.93	836.93	3.94	20.65	20.65	2.00	866,929	835,897	17.28	[2] 4,646	0.10	26,386	
836.93	836.93	3.40	2.51	2.51		105,656	101,640	2.10	[2] 4,016	0.08		
836.93	836.93		1.24	1.24		50,370	50,370	1.04				
			25.40	25.40	2.00	3,456,430	3,309,873	28.24	[2] 84,963	0.72	61,594	54
1,111.77	1,111.77	12.64	22.17	22.17	2.00	2,988,458	2,889,245	24.65	[2] 37,619	0.32	61,594	
1,111.77	1,111.77	15.90	2.05	2.05		314,094	266,750	2.28	[2] 47,344	0.40		
1,111.77	1,111.77		1.18	1.18		153,878	153,878	1.31				
			18.40	18.40	2.00	1,409,278	1,382,225	30.66	[2] 1,877	0.04	25,176	148
1,666.10	1,666.10	1.63	14.63	14.63	2.00	1,125,460	1,098,933	24.38	[2] 1,351	0.03	25,176	
1,666.10	1,666.10	0.63	2.52	2.52		189,946	189,420	4.20	[2] 526	0.01		
1,666.10	1,666.10		1.25	1.25		93,872	93,872	2.08				
			21.80	21.80	2.00	944,062	897,776	22.40	[2] 24,034	0.60	22,252	172
1,027.53	1,027.53	13.06	18.06	18.06	2.00	777,536	743,875	18.56	[2] 11,409	0.28	22,252	
1,027.53	1,027.53	14.45	2.31	2.31		107,665	95,040	2.37	[2] 12,625	0.32		
1,027.53	1,027.53		1.43	1.43		58,861	58,861	1.47				
			24.20	24.20	2.00	1,203,590	1,173,318	25.90	[2] 4,356	0.09	25,916	147
1,070.34	1,070.34	1.73	21.39	21.39	2.00	1,064,913	1,037,098	22.90	[2] 1,899	0.04	25,916	
1,070.34	1,070.34	2.24	2.00	2.00		99,477	97,020	2.14	[2] 2,457	0.05		
1,070.34	1,070.34		0.81	0.81		39,200	39,200	0.86				
			26.50	26.50	2.00	1,152,797	1,123,929	26.44	[2] 6,346	0.15	22,522	159
997.57	997.57	2.58	22.56	22.56	2.00	982,237	956,807	22.51	[2] 2,908	0.07	22,522	
997.57	997.57	3.05	2.31	2.31		101,228	97,790	2.30	[2] 3,438	0.08		
997.57	997.57		1.63	1.63		69,332	69,332	1.63				
			23.20	23.20	2.00	2,015,166	1,962,246	21.66	[2] 4,338	0.05	48,582	75
933.60	933.60	0.70	20.10	20.10	2.00	1,749,740	1,699,683	18.76	[2] 1,475	0.02	48,582	
933.60	933.60	1.36	2.07	2.07		178,423	175,560	1.94	[2] 2,863	0.03		
933.60	933.60		1.03	1.03		87,003	87,003	0.96				
			18.50	18.50	2.00	3,831,989	3,725,558	30.35	[2] 28,605	0.23	77,826	50
1,640.30	1,640.30	4.23	15.56	15.56	2.00	3,219,845	3,132,422	25.52	[2] 9,597	0.08	77,826	
1,640.30	1,640.30	8.37	2.03	2.03		428,758	409,750	3.34	[2] 19,008	0.15		
1,640.30	1,640.30		0.91	0.91		183,386	183,386	1.49				
			25.40	25.40	2.00	727,268	698,231	19.04	[2] 7,493	0.20	21,544	187
749.87	749.87	5.38	21.49	21.49	2.00	617,412	590,862	16.11	[2] 5,006	0.13	21,544	
749.87	749.87	2.67	2.48	2.48		70,577	68,090	1.86	[2] 2,487	0.07		
749.87	749.87		1.43	1.43		39,279	39,279	1.07				
			21.00	21.00	2.00	688,482	667,096	21.91	[2] 3,780	0.12	17,606	213
1,043.44	1,043.44	4.23	17.64	17.64	2.00	580,639	560,327	18.41	[2] 2,706	0.09	17,606	
1,043.44	1,043.44	1.68	2.25	2.25		72,464	71,390	2.34	[2] 1,074	0.03		
1,043.44	1,043.44		1.11	1.11		35,379	35,379	1.16				
			21.20	21.20	2.00	4,342,654	4,205,676	24.14	[2] 31,392	0.18	105,586	35
1,139.01	1,139.01	3.80	18.06	18.06	2.00	3,703,716	3,584,097	20.57	[2] 14,033	0.08	105,586	
1,139.01	1,139.01	4.71	2.12	2.12		436,569	419,210	2.41	[2] 17,359	0.10		
1,139.01	1,139.01		1.02	1.02		202,369	202,369	1.16				
			20.68	15.51		881,724	881,724	25.30				199
			16.16	12.12		689,150	689,150	19.77				
1,222.41	1,629.88		8.50	6.37		362,140	362,140	10.39				
1,222.41	1,629.88		7.66	5.75		327,010	327,010	9.38				
1,222.41	1,629.88		2.46	1.84		104,808	104,808	3.01				
1,222.41	1,629.88		2.06	1.55		87,766	87,766	2.52				
			38.24	38.24		1,142,629	1,142,629	24.15				142
			30.79	30.79		920,214	920,214	19.45				
631.15	631.15		21.11	21.11		630,224	630,224	13.32				
631.15	631.15		9.68	9.68		289,990	289,990	6.13				
631.15	631.15		2.41	2.41		71,949	71,949	1.52				
631.15	631.15		5.04	5.04		150,466	150,466	3.18				
			21.90	21.90		29,670,339	29,670,339	31.48				4
			20.20	20.20		27,571,016	27,571,016	29.25				
1,459.83	1,459.83		18.55	18.55		25,527,776	25,527,776	27.08				
1,310.87	1,310.87		1.65	1.65		2,043,240	2,043,240	2.17				
1,310.87	1,310.87		1.70	1.70		2,099,323	2,099,323	2.23				
			25.40	25.40		1,704,436	1,704,436	20.21				80
			18.30	18.30		1,227,999	1,227,999	14.59				
797.03	797.03		11.15	11.15		748,207	748,207	8.89				
797.03	797.03		7.15	7.15		479,792	479,792	5.70				
797.03	797.03		2.30	2.30		154,339	154,339	1.83				
797.03	797.03		4.80	4.80		322,098	322,098	3.82				

[1] Bank stock only.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	MICHIGAN—continued.								
45	Grand Rapids								
	Government of city								
	City corporation	$180,457,198	$127,544,840	$52,912,358			100	100	
	School district	180,457,198	127,544,840	52,912,358			100	100	
	Government of state	180,457,198	127,544,840	52,912,358			100	100	
	Government of county	180,457,198	127,544,840	52,912,358			100	100	
161	Highland Park								
	Government of city								
	City corporation	132,634,930	63,813,220	68,821,710			100	100	
	School district	132,634,930	63,813,220	68,821,710			100	100	
	Government of state	132,634,930	63,813,220	68,821,710			100	100	
	Government of county	132,634,930	63,813,220	68,821,710			100	100	
145	Jackson								
	Government of city								
	City corporation	43,855,165	33,554,860	10,300,305			100	100	
	School district	43,864,350	33,564,045	10,300,305			100	100	
	Government of state	43,855,165	33,554,860	10,300,305			100	100	
	Government of county	43,855,165	33,554,860	10,300,305			100	100	
141	Kalamazoo								
	Government of city								
	City corporation	51,833,890	37,130,925	14,702,965			100	100	
	School district	55,169,265	38,635,800	16,533,465			100	100	
	Government of state	51,833,890	37,130,925	14,702,965			100	100	
	Government of county	51,833,890	37,130,925	14,702,965			100	100	
124	Lansing								
	Government of city								
	City corporation	49,365,090	38,547,050	10,818,040			100	100	
	School district	49,623,895	38,768,883	10,855,012			100	100	
	Government of state	49,365,090	38,547,050	10,818,040			100	100	
	Government of county	49,365,090	38,547,050	10,818,040			100	100	
114	Saginaw								
	Government of city								
	City corporation	53,261,968	33,205,188	20,056,780			100	100	
	School district	53,261,968	33,205,188	20,056,780			100	100	
	Government of state	53,261,968	33,205,188	20,056,780			100	100	
	Government of county	53,261,968	33,205,188	20,056,780			100	100	
	MINNESOTA.								
70	Duluth								
	Government of city								
	City corporation	105,023,125	48,555,104	56,468,021			40	[3] 32	
	School district	105,023,125	48,555,104	56,468,021			40	[3] 32	
	Government of state	105,023,125	48,555,104	56,468,021			40	[3] 32	
	Government of county	105,023,125	48,555,104	56,468,021			40	[3] 32	
18	Minneapolis								
	Government of city								
	City corporation	302,315,144	174,136,300	128,178,844			40	[3] 30	
	County	302,315,144	174,136,300	128,178,844			40	[3] 30	
	Government of state	302,315,144	174,136,300	128,178,844			40	[3] 30	
29	St. Paul								
	Government of city	203,436,961	98,394,378	105,042,583			40	[3] 33	
	Government of state	203,436,961	98,394,378	105,042,583			40	[3] 33	
	Government of county	203,436,961	98,394,378	105,042,583			40	[3] 33	
	MISSISSIPPI.								
226	Jackson								
	Government of city	16,052,880	10,269,605	4,914,138	$869,137		70	70	100
	Government of state	15,339,172	9,874,365	4,595,670	869,137		70	70	100
	Government of county	15,339,172	9,874,365	4,595,670	869,137		70	70	100
	MISSOURI.								
218	Joplin								
	Government of city								
	City corporation	19,017,783	12,683,650	5,697,455	636,678		70	70	40
	School district	19,520,978	12,991,500	5,892,800	636,678		70	70	40
	Government of state	19,017,783	12,683,650	5,697,455	636,678		70	70	40
	Government of county	19,017,783	12,683,650	5,697,455	636,678		70	70	40
19	Kansas City								
	Government of city								
	City corporation	265,713,675	162,102,877	101,220,173	2,390,625		52	52	40
	County	265,713,675	162,102,877	101,220,173	2,390,625		52	52	40
	School district	262,342,850	164,487,069	[4] 97,855,781	[4]		52	52	40
	Government of state	265,713,675	162,102,877	101,220,173	2,390,625		52	52	40
84	St. Joseph								
	Government of city								
	City corporation	52,969,450	32,983,930	16,330,260	3,655,260		40	40	40
	School district	49,957,212	32,893,511	13,408,441	3,655,260		40	40	40
	Government of state	50,038,950	32,983,930	13,399,760	3,655,260		40	40	40
	Government of county	50,038,950	32,983,930	13,399,760	3,655,260		40	40	40

[1] For property subject to the general property tax.
[3] Average rate.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$18.83	$18.83		$3,398,062	$3,398,062	$25.23				45
			13.98	13.98		2,522,070	2,522,070	18.73				
$1,340.06	$1,340.06		7.95	7.95		1,433,913	1,433,913	10.65				
1,340.06	1,340.06		6.03	6.03		1,088,157	1,088,157	8.08				
1,340.06	1,340.06		2.43	2.43		438,691	438,691	3.26				
1,340.06	1,340.06		2.42	2.42		437,301	437,301	3.24				
			12.78	12.78		1,695,057	1,695,057	40.47				161
			9.65	9.65		1,280,399	1,280,399	30.57				
3,166.65	3,166.65		4.70	4.70		623,384	623,384	14.88				
3,166.65	3,166.65		4.95	4.95		657,015	657,015	15.69				
3,166.65	3,166.65		1.70	1.70		225,467	225,467	5.38				
3,166.65	3,166.65		1.43	1.43		189,191	189,191	4.52				
			21.10	21.10		925,406	925,406	20.22				145
			15.76	15.76		691,219	691,219	15.11				
958.44	958.44		9.00	9.00		394,696	394,696	8.63				
958.44	958.44		6.76	6.76		296,523	296,523	6.48				
958.44	958.44		2.34	2.34		102,622	102,622	2.24				
958.44	958.44		3.00	3.00		131,565	131,565	2.87				
			21.65	21.65		1,145,724	1,145,724	24.17				141
			15.56	15.56		830,053	830,053	17.51				
1,093.52	1,093.52		8.50	8.50		440,558	440,558	9.20				
1,093.52	1,093.52		7.06	7.06		389,495	389,495	8.22				
1,093.52	1,093.52		2.38	2.38		123,367	123,367	2.60				
1,093.52	1,093.52		3.71	3.71		192,304	192,304	4.06				
			22.48	22.48		1,111,292	1,111,292	20.40				124
			15.64	15.64		773,635	773,635	14.20				
906.11	906.11		9.59	9.59		473,410	473,410	8.69				
906.11	906.11		6.05	6.05		300,225	300,225	5.51				
906.11	906.11		2.66	2.66		131,311	131,311	2.41				
906.11	906.11		4.18	4.18		206,346	206,346	3.79				
			31.35	31.35		1,669,713	1,669,713	27.49				114
			23.39	23.39		1,245,748	1,245,748	20.51				
877.04	877.04		[2] 15.25	[2] 15.25		812,384	812,384	13.38				
877.04	877.04		[2] 8.14	[2] 8.14		433,364	433,364	7.13				
877.04	877.04		2.54	2.54		135,285	135,285	2.23				
877.04	877.04		5.42	5.42		288,680	288,680	4.75				
			27.36	13.46		2,874,312	2,874,312	30.02				70
			20.68	10.17		2,171,914	2,171,914	22.68				
1,096.78	2,228.69		[2] 11.20	[2] 5.51		1,176,379	1,176,379	12.28				
1,096.78	2,228.69		[2] 9.48	[2] 4.66		995,535	995,535	10.40				
1,096.78	2,228.69		[2] 2.33	[2] 1.15		245,108	245,108	2.56				
1,096.78	2,228.69		[2] 4.35	[2] 2.14		457,290	457,290	4.78				
			34.65	15.46		10,473,612	10,473,612	28.44				18
			31.97	14.27		9,664,779	9,664,779	26.24				
820.89	1,839.37		[2] 28.89	[2] 12.89		8,733,328	8,733,328	23.71				
820.89	1,839.37		[2] 3.08	[2] 1.38		931,451	931,451	2.53				
820.89	1,839.37		[2] 2.68	[2] 1.19		808,833	808,833	2.20				
			31.39	15.29		6,384,902	6,384,902	27.58				29
878.67	1,802.52		[2] 24.21	[2] 11.80		4,925,200	4,925,200	21.27				
878.67	1,802.52		[2] 2.41	[2] 1.17		489,779	489,779	2.12				
878.67	1,802.52		[2] 4.77	[2] 2.32		969,923	969,923	4.19				
			36.25	25.81	$5.00	585,815	569,962	25.42			$15,853	226
715.91	1,006.12		19.50	13.88	3.00	320,906	313,031	13.96			7,875	
684.08	960.65		5.50	3.92		84,365	84,365	3.76				
684.08	960.65		11.25	8.01	2.00	180,544	172,566	7.70			7,978	
			39.30	26.84		755,701	755,701	25.31				218
			30.50	20.83		588,345	588,345	19.71				
637.00	932.86		14.00	9.56		266,249	266,249	8.92				
637.00	932.86		16.50	11.27		322,096	322,096	10.79				
637.00	932.86		1.80	1.23		34,232	34,232	1.14				
637.00	932.86		7.00	4.78		133,124	133,124	4.46				
			33 17	17.12		8,771,215	8,771,215	27.82				19
			31.37	16.19		8,292,930	8,292,930	26.30				
842.81	1,625.15		[2] 12.27	[2] 6.37		3,261,620	3,261,620	10.34				
842.81	1,625.15		6.10	3.16		1,620,853	1,620,853	5.14				
842.81	1,625.15		13.00	6.66		3,410,457	3,410,457	10.82				
842.81	1,625.15		1.80	0.93		478,285	478,285	1.52				
			35.42	14.17		1,810,910	1,810,910	23.31				84
			25.92	10.37		1,335,540	1,335,540	17.19				
681.78	1,704.45		[2] 13.42	[2] 5.37		711,075	711,075	9.15				
644.06	1,610.15		12.50	5.00		624,465	624,465	8.04				
644.06	1,610.15		1.80	0.72		90,070	90,070	1.16				
644.06	1,610.15		7.70	3.08		385,300	385,300	4.96				

[3] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.
[4] Valuation of other property included with that of personal property.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	MISSOURI—continued.								
6	St. Louis								
	Government of city								
	City corporation	$693,957,140	$554,186,710	$104,770,430	$35,000,000	$114,980,350	70	40	40
	School district	693,957,140	554,186,710	104,770,430	35,000,000	114,834,950	70	40	40
	Government of state	693,957,140	554,186,710	104,770,430	35,000,000	114,834,950	70	40	40
176	Springfield								
	Government of city								
	City corporation	16,823,191	10,313,314	5,686,945	822,932		45	45	40
	School district	17,292,420	10,533,935	5,733,615	1,024,870		45	45	40
	Government of state	16,823,191	10,313,314	5,686,945	822,932		45	45	40
	Government of county	16,823,191	10,313,314	5,686,945	822,932		45	45	40
	MONTANA.								
165	Butte								
	Government of city								
	City corporation	26,669,051	18,882,486	7,786,565			40	40	
	School district	26,669,051	18,882,486	7,786,565			40	40	
	Government of state	26,669,051	18,882,486	7,786,565			40	40	
	Government of county	26,669,051	18,882,486	7,786,565			40	40	
	NEBRASKA.								
128	Lincoln								
	Government of city								
	City corporation	13,987,760	9,714,830	4,272,930			20	20	
	School district	14,338,956	9,994,241	4,344,715			20	20	
	Government of state	14,398,970	10,036,082	4,362,888			20	20	
	Government of county	14,398,970	10,036,082	4,362,888			20	20	
34	Omaha								
	Government of city								
	City corporation	55,143,095	33,233,754	21,909,341			20	16	
	School district	50,411,536	34,932,164	15,479,372			20	16	
	Government of state	57,161,739	38,271,020	18,890,719			20	16	
	Government of county	57,161,739	38,271,020	18,890,719			20	16	
	NEW HAMPSHIRE.								
86	Manchester								
	Government of city	83,151,209	68,264,782	14,886,427		[2] 14,820,000	100	100	
	Government of state	88,250,294	68,264,782	19,985,512			100	100	
	Government of county	88,250,294	68,264,782	19,985,512			100	100	
	NEW JERSEY.								
133	Atlantic City								
	Government of city	100,738,663	91,059,520	7,844,700	1,834,443	2,455,333	100	100	100
	Government of state	100,313,170	100,313,170	(3)	(3)		100	100	100
	Government of county	100,313,170	100,313,170	(3)	(3)	2,455,333	100	100	100
91	Bayonne								
	Government of city	70,824,451	54,424,375	15,570,800	829,276	703,237	100	100	100
	Government of state	70,562,216	70,562,216	(3)	(3)		100	100	100
	Government of county	70,562,216	70,562,216	(3)	(3)	703,237	100	100	100
58	Camden								
	Government of city	89,662,824	74,449,310	12,506,730	2,706,784	4,923,467	100	100	100
	Government of state	89,421,899	89,421,899	(3)	(3)		100	100	100
	Government of county	89,421,899	89,421,899	(3)	(3)	4,923,467	100	100	100
139	East Orange								
	Government of city	58,978,649	52,139,600	6,745,000	94,049	865,192	100	100	100
	Government of state	59,008,424	52,169,375	6,745,000	94,049		100	100	100
	Government of county	59,008,424	52,169,375	6,745,000	94,049	865,192	100	100	100
73	Elizabeth								
	Government of city	80,913,572	62,697,013	14,552,490	3,664,069	1,802,811	100	100	100
	Government of state	80,841,767	62,625,208	14,552,490	3,664,069		100	100	100
	Government of county	80,841,767	62,625,208	14,552,490	3,664,069	1,802,811	100	100	100
100	Hoboken								
	Government of city	86,925,982	66,773,100	12,306,300	7,846,582	3,194,400	100	100	100
	Government of state	85,843,282	65,690,400	12,306,300	7,846,582		100	100	100
	Government of county	85,843,282	65,690,400	12,306,300	7,846,582	3,194,400	100	100	100
22	Jersey City								
	Government of city								
	City corporation	358,315,127	244,202,362	54,644,375	59,468,390	8,115,667	100	100	100
	County	316,104,945	201,992,180	54,644,375	59,468,390	8,115,667	100	100	100
	Government of state	316,104,945	201,992,180	54,644,375	59,468,390		100	100	100
15	Newark								
	Government of city								
	City corporation	450,915,772	369,745,530	76,948,425	4,221,817	20,300,760	100	100	100
	County	449,682,195	449,682,195	(3)	(3)	20,300,760	100	100	100
	Government of state	449,682,195	449,682,195	(3)	(3)		100	100	100
208	Orange								
	Government of city	25,026,486	21,712,000	3,057,700	256,786	594,469	100	100	100
	Government of state	24,909,986	21,595,500	3,057,700	256,786		100	100	100
	Government of county	24,909,986	21,595,500	3,057,700	256,786	594,469	100	100	100

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

[2] Savings bank deposits only

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$23.50	$14.29		$17,559,836	$16,307,992	$21.41	$1,251,844	$1.64		6
			21.70	13.20		16,104,011	15,058,870	19.77	1,045,141	1.37		
$910.89	$1,497.85	$150.92	15.40	9.37		11,008,622	10,686,940	14.03	321,682	0.42		
910.89	1,497.85	150.73	6.30	3.83		5,095,389	4,371,930	5.74	723,459	0.95		
910.89	1,497.85	150.73	1.80	1.09		1,455,825	1,249,122	1.64	206,703	0.27		
			30.50	13.64	$2.00	528,786	518,270	13.23			$10,516	176
			23.70	10.59	2.00	414,388	403,872	10.31			10,516	
429.56	960.41		12.70	5.68	2.00	224,171	213,655	5.45			10,516	
429.56	960.41		11.00	4.91		190,217	190,217	4.86				
429.56	960.41		1.80	0.81		30,282	30,282	0.77				
429.56	960.41		5.00	2.24		84,116	84,116	2.15				
			45.00	18.00	4.00	1,248,608	1,200,108	29.03			48,500	165
			27.95	11.18	2.00	769,650	745,400	18.03			24,250	
645.07	1,612.67		17.20	6.88	2.00	482,958	458,708	11.10			24,250	
645.07	1,612.67		10.75	4.30		286,692	286,692	6.93				
645.07	1,612.67		3.05	1.22		81,341	81,341	1.97				
645.07	1,612.67		14.00	5.60	2.00	397,617	373,367	9.03			24,250	
			102.20	20.44	2.00	1,470,478	1,453,478	27.53			17,000	128
			85.00	17.00	2.00	1,222,816	1,205,816	22.84			17,000	
264.93	1,324.65		37.00	7.40	2.00	534,547	517,547	9.80			17,000	
272.72	1,363.59		48.00	9.60		688,269	688,269	13.04				
272.72	1,363.59		7.68	1.54		110,584	110,584	2.09				
272.72	1,363.59		9.52	1.90		137,078	137,078	2.60				
			100.73	18.53		5,436,880	5,436,880	29.21				34
			77.00	14.14		4,080,426	4,080,426	21.92				
296.25	1,628.40		42.00	7.64		2,316,006	2,316,006	12.44				
270.83	1,458.12		35.00	6.50		1,764,420	1,764,420	9.48				
307.10	1,662.35		7.68	1.42		439,004	439,004	2.36				
307.10	1,662.35		16.05	2.97		917,450	917,450	4.93				
			16.90	16.90	2.00	1,578,363	1,422,879	18.49	[2] 111,152	1.44	44,332	86
1,080.70	1,080.70	192.61	13.46	13.46	2.00	1,274,533	1,119,049	14.54	[2] 111,152	1.44	44,332	
1,146.97	1,146.97		1.72	1.72		151,456	151,456	1.97				
1,146.97	1,146.97		1.72	1.72		152,374	152,374	1.98				
			16.23	16.23	1.00	1,658,388	1,631,436	32.64	18,416	0.36	8,536	133
2,015.54	2,015.54	49.13	8.60	8.60	1.00	884,096	866,352	17.33	9,208	0.18	8,536	
2,007.03	2,007.03		3.69	3.69		370,001	370,001	7.40				
2,007.03	2,007.03	49.13	3.94	3.94		404,291	395,083	7.91	9,208	0.18		
			26.34	26.34	1.00	1,870,130	1,863,284	25.36	5,274	0.08	1,572	91
963.91	963.91	9.57	17.18	17.18	1.00	1,220,717	1,216,508	16.56	2,637	0.04	1,572	
960.34	960.34		3.68	3.68		260,240	260,240	3.54				
960.34	960.34	9.57	5.48	5.48		389,173	386,536	5.26	2,637	0.04		
			23.18	23.18	1.00	2,133,879	2,076,761	18.39	36,926	0.32	20,392	58
793.87	793.87	43.59	15.57	15.57	1.00	1,434,617	1,395,762	12.36	18,463	0.16	20,392	
791.74	791.74		3.59	3.59		320,905	320,905	2.84				
791.74	791.74	43.59	4.02	4.02		378,357	359,894	3.19	18,463	0.16		
			21.88	21.88	1.00	1,307,522	1,290,682	26.84	6,488	0.14	10,352	139
1,226.68	1,226.68	17.99	14.23	14.23	1.00	853,100	839,504	17.46	3,244	0.07	10,352	
1,227.30	1,227.30		3.63	3.63		214,200	214,200	4.45				
1,227.30	1,227.30	17.99	4.02	4.02		240,222	236,978	4.93	3,244	0.07		
			20.40	20.40	1.00	1,686,855	1,650,637	17.90	13,522	0.14	22,696	73
877.22	877.22	19.54	13.27	13.27	1.00	1,103,401	1,073,944	11.65	6,761	0.07	22,696	
876.44	876.44		3.55	3.55		286,956	286,956	3.11				
876.44	876.44	19.54	3.58	3.58		296,498	289,737	3.14	6,761	0.07		
			21.89	21.89	1.00	1,928,856	1,902,987	27.92	23,958	0.36	1,911	100
1,275.21	1,275.21	46.86	[4] 15.46	[4] 15.46	1.00	1,357,909	1,344,019	19.72	11,979	0.18	1,911	
1,259.33	1,259.33		3.65	3.65		317,362	317,362	4.66				
1,259.33	1,259.33	48.86	2.78	2.78		253,585	241,606	3.54	11,979	0.18		
			13.70	13.70	1.00	4,697,670	4,629,448	15.80	60,868	0.20	7,354	22
			9.88	9.88	1.00	3,490,808	3,422,586	11.68	60,868	0.20	7,354	
1,223.10	1,223.10	27.70	7.07	7.07	1.00	2,570,695	2,532,907	8.65	30,434	0.10	7,354	
1,079.01	1,079.01	27.70	2.81	2.81		920,113	889,679	3.03	30,434	0.10		
1,079.01	1,079.01		3.82	3.82		1,206,862	1,206,862	4.12				
			29.20	29.20	1.00	13,407,717	13,154,811	32.57	152,256	0.38	100,650	15
			25.57	25.57	1.00	11,775,371	11,522,465	28.53	152,256	0.38	100,650	
1,116.40	1,116.40	50.26	21.55	21.55	1.00	9,893,319	9,716,541	24.06	76,128	0.19	100,650	
1,113.34	1,113.34	50.26	4.02	4.02		1,882,072	1,805,924	4.47	76,128	0.19		
1,113.34	1,113.34		3.63	3.63		1,632,346	1,632,346	4.04				
			26.90	26.90	1.00	682,001	672,143	20.57	4,458	0.14	5,400	208
765.78	765.78	18.19	19.25	19.25	1.00	489,489	481,860	14.75	2,229	0.07	5,400	
762.22	762.22		3.63	3.63		90,243	90,243	2.76				
762.22	762.22	18.19	4.02	4.02		102,269	100,040	3.06	2,229	0.07		

[2] No distribution of assessment for state and county purposes is made between real, personal, and other property.

[4] Average rate.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	NEW JERSEY—continued.								
112	Passaic								
	Government of city	$55,109,592	$42,493,985	$12,461,600	$154,007	$1,984,117	100	100	100
	Government of state	54,964,701	54,964,701	(2)	(2)		100	100	100
	Government of county	54,964,701	54,964,701	(2)	(2)	1,984,117	100	100	100
46	Paterson								
	Government of city	117,745,235	93,929,156	23,303,580	512,499	3,841,600	100	100	100
	Government of state	118,140,293	118,140,293	(2)	(2)		100	100	100
	Government of county	118,140,293	118,140,293	(2)	(2)	3,841,600	100	100	100
170	Perth Amboy								
	Government of city	29,628,912	19,293,357	8,837,980	1,497,575	619,627	100	100	100
	Government of state	29,364,892	29,364,892	(2)	(2)		100	100	100
	Government of county	29,364,892	29,364,892	(2)	(2)	619,627	100	100	100
56	Trenton								
	Government of city	95,593,616	77,228,450	17,452,075	913,091	4,222,760	100	100	100
	Government of state	95,334,091	95,334,091	(2)	(2)		100	100	100
	Government of county	95,334,091	95,334,091	(2)	(2)	4,222,760	100	100	100
175	West Hoboken								
	Government of city	26,776,791	24,765,070	2,007,462	4,259	2,507,733	100	100	100
	Government of state	26,744,343	24,732,622	2,007,462	4,259		100	100	100
	Government of county	26,744,343	24,732,622	2,007,462	4,259	2,507,733	100	100	100
	NEW YORK.								
60	Albany								
	Government of city								
	City corporation	111,557,190	107,749,790	3,807,400		8,578,686	88	100	
	Supervisors' fund	109,426,207	105,618,807	3,807,400			88	100	
	Government of state	109,426,207	105,618,807	3,807,400		2,110,800	88	100	
	Government of county	109,426,207	105,618,807	3,807,400			88	100	
204	Amsterdam								
	Government of city								
	City corporation	17,995,369	17,677,419	317,950		1,622,800	80	100	
	School district	17,995,369	17,677,419	317,950			80	100	
	Supervisors' fund	18,867,099	18,549,149	317,950			80	100	
	Government of state	18,867,099	18,549,149	317,950		328,400	80	100	
	Government of county	18,867,099	18,549,149	317,950			80	100	
192	Auburn								
	Government of city	22,150,860	21,920,800	230,060		1,599,607	70	85	
	Government of state	21,689,178	21,445,775	243,403		840,400	70	85	
	Government of county	21,689,178	21,445,775	243,403			70	85	
107	Binghamton								
	Government of city	44,967,322	44,134,502	832,820		3,334,790	83	83	
	Goverament of state	44,651,394	43,818,574	832,820		1,993,200	83	83	
	Government of county	44,651,394	43,818,574	832,820			83	83	
12	Buffalo								
	Government of city								
	City corporation	560,079,750	543,054,450	17,025,300		44,525,196	100	100	
	County	560,079,750	543,054,450	17,025,300			100	100	
	Government of state	560,079,750	543,054,450	17,025,300		25,485,200	100	100	
150	Elmira								
	Government of city	32,933,242	31,794,892	1,138,350		2,382,484	87	87	
	Government of state	34,168,519	33,034,869	1,133,650		1,081,116	87	87	
	Government of county	34,168,519	33,034,869	1,133,650			87	87	
184	Jamestown								
	Government of city								
	City corporation	24,115,217	23,903,167	212,050		2,912,250	53	60	
	School district	24,115,217	23,903,167	212,050		2,060,250	53	60	
	Supervisors' fund	25,156,048	24,943,998	212,050			55	60	
	Government of state	25,156,048	24,943,998	212,050		852,000	55	60	
	Government of county	25,156,048	24,943,998	212,050			55	60	
166	Mount Vernon								
	Government of city								
	City corporation	42,503,781	42,345,304	158,477		1,772,418	80	80	
	School district	42,503,781	42,345,304	158,477			80	80	
	Government of state	45,056,837	44,898,360	158,477		1,479,968	80	80	
	Government of county	45,056,837	44,898,360	158,477			80	80	
197	New Rochelle								
	Government of city	67,003,777	66,968,777	35,000		3,492,900	90	75	
	Government of state	59,995,973	59,960,973	35,000		3,150,800	81	75	
	Government of county	59,995,973	59,960,973	35,000			81	75	
1	New York								
	Government of city	8,591,057,726	8,339,642,851	251,414,875		728,047,434	100	100	
	Government of state	8,591,057,726	8,339,642,851	251,414,875		178,554,800	100	100	
140	Niagara Falls								
	Government of city	86,858,695	86,754,695	104,000		6,134,469	100	100	
	Government of state	78,165,760	78,061,760	104,000		4,873,200	90	100	
	Government of county	78,165,760	78,061,760	104,000			90	100	

For property subject to the general property tax.

[2] No distribution of assessment for state and county purposes is made between real, personal, and other property.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$19.20	$19.20	$1.00	$1,076,147	$1,057,029	$16.93	$14,880	$0.24	$4,238	112
$882.83	$882.83	$31.78	11.78	11.78	1.00	660,764	649,086	10.40	7,440	0.12	4,238	
880.51	880.51		3.59	3.59		197,400	197,400	3.16				
880.51	880.51	31.78	3.83	3.83		217,983	210,543	3.37	7,440	0.12		
			21.95	21.95	1.00	2,643,426	2,587,854	19.27	28,812	0.22	26,760	46
876.87	876.87	28.61	14.55	14.55	1.00	1,754,239	1,713,073	12.76	14,406	0.11	26,760	
879.81	879.81		3.59	3.59		424,291	424,291	3.16				
879.81	879.81	28.61	3.81	3.81		464,896	450,490	3.35	14,406	0.11		
			29.73	29.73		883,219	878,571	21.84	4,648	0.12		170
736.58	736.58	15.40	19.96	19.96		593,732	591,408	14.70	2,324	0.06		
730.02	730.02		3.48	3.48		102,300	102,300	2.54				
730.02	730.02	15.40	6.29	6.29		187,187	184,863	4.60	2,324	0.06		
			25.50	25.50	1.00	2,498,144	2,436,159	21.03	31,670	0.28	30,315	56
825.39	825.39	36.46	17.16	17.16	1.00	1,687,136	1,640,986	14.17	15,835	0.14	30,315	
823.15	823.15		3.63	3.63		346,526	346,526	2.99				
823.15	823.15	36.46	4.71	4.71		464,482	448,647	3.87	15,835	0.14		
			24.03	24.03	1.00	663,857	643,266	16.35	18,808	0.48	1,783	175
680.55	680.55	63.74	14.87	14.87	1.00	409,298	398,111	10.12	9,404	0.24	1,783	
679.72	679.72		3.68	3.68		98,596	98,596	2.51				
679.72	679.72	63.74	5.48	5.48		155,963	146,559	3.72	9,404	0.24		
			31.10	27.49		3,530,372	3,455,139	30.96	75,233	0.68		60
			25.87	22.87		2,952,686	2,882,730	25.83	69,956	0.63		
999.47	1,131.11	76.86	24.10	21.30		2,758,642	2,688,686	24.09	69,956	0.63		
980.38	1,109.42		1.77	1.57		194,044	194,044	1.74				
980.38	1,109.42	18.91	1.35	1.19		152,626	147,349	1.32	5,277	0.05		
980.38	1,109.42		3.88	3.43		425,060	425,060	3.81				
			36.78	29.52		685,705	671,119	20.23	14,586	0.44		204
			26.14	20.98		484,143	470,378	14.18	13,765	0.42		
542.45	675.67	48.92	[3] 16.25	[3] 13.04		306,125	292,360	8.81	13,765	0.42		
542.45	675.67		9.78	7.85		175,909	175,909	5.31				
568.73	708.52		0.11	0.09		2,109	2,109	0.06				
568.73	708.52	9.90	1.67	1.34		32,375	31,554	0.95	821	0.02		
588.73	708.52	9.90	8.97	7.20		169,187	169,187	5.10				
			39.39	27.63		881,427	869,633	24.16	11,794	0.33		192
615.47	877.64	44.45	[3] 33.23	[3] 23.31		745,821	736,128	20.45	9,693	0.27		
602.64	859.22	23.35	1.32	0.92		30,575	28,474	0.79	2,101	0.06		
602.64	859.22		4.84	3.40		105,031	105,031	2.92				
			39.67	32.92		1,805,921	1,782,539	27.87	23,382	0.37		107
703.02	847.01	52.14	[3] 35.02	[3] 29.07		1,593,295	1,574,896	24.62	18,399	0.29		
698.08	841.06	31.16	1.27	1.05		61,734	56,751	0.89	4,983	0.08		
698.08	841.06		3.38	2.80		150,892	150,892	2.36				
			31.48	31.48		17,944,656	17,626,830	35.44	317,826	0.64		12
			30.25	30.25		17,194,285	16,940,172	34.06	254,113	0.51		
1,125.99	1,125.99	89.51	26.88	26.88		15,309,057	15,054,944	30.27	254,113	0.51		
1,125.99	1,125.99		3.37	3.37		1,885,228	1,885,228	3.79				
1,125.99	1,125.99	51.24	1.23	1.23		750,371	686,658	1.38	63,713	0.13		
			29.25	25.46		988,643	970,223	22.03	18,420	0.42		150
747.67	859.39	54.09	[3] 23.90	[3] 20.80		802,936	787,219	17.87	15,717	0.36		
775.71	891.62	24.54	1.06	0.92		38,922	36,219	0.82	2,703	0.06		
775.71	891.62	24.54	4.29	3.74		146,785	146,785	3.34				
			34.95	18.64		872,745	847,882	22.40	24,863	0.66		184
			30.95	16.44		769,991	747,258	19.74	22,733	0.60		
637.08	1,200.80	76.94	[3] 17.02	[3] 9.03		426,365	410,500	10.85	15,865	0.42		
637.08	1,200.80	54.43	13.08	6.94		322,295	315,427	8.33	6,868	0.18		
664.57	1,207.46		0.85	0.47		21,331	21,331	0.56				
664.57	1,207.46	22.51	1.47	0.81		39,109	36,979	0.98	2,130	0.06		
664.57	1,207.46		2.53	1.39		63,645	63,645	1.68				
			29.44	23.54		1,271,930	1,261,606	30.54	10,324	0.25		166
			25.49	20.39		1,090,294	1,083,670	26.23	6,624	0.16		
1,029.02	1,286.28	42.91	14.90	11.92		640,179	633,555	15.34	6,624	0.16		
1,029.02	1,286.28		10.59	8.47		450,115	450,115	10.89				
1,090.83	1,363.54	35.83	1.46	1.16		69,310	65,610	1.59	3,700	0.09		
1,090.83	1,363.54		2.49	1.99		112,326	112,326	2.72				
			23.31	20.63		1,553,561	1,534,386	43.74	19,175	0.55		197
1,910.14	2,122.60	99.58	19.38	17.44		1,309,587	1,298,289	37.01	11,298	0.32		
1,710.36	2,111.65	89.82	1.47	1.19		96,160	88,283	2.52	7,877	0.23		
1,710.36	2,111.65		2.46	2.00		147,814	147,814	4.21				
			23.68	23.68		208,870,684	203,400,813	37.05	5,469,871	1.00		1
1,565.10	1,565.10	132.63	[3] 22.69	[3] 22.69		199,960,541	194,937,057	35.51	5,023,484	0.92		
1,565.10	1,565.10	32.53	0.99	0.99		8,910,143	8,463,756	1.54	446,387	0.08		
			12.79	12.32		1,107,283	1,070,304	22.48	36,979	0.78		140
1,824.00	1,824.00	128.82	8.08	8.08		726,531	701,735	14.74	24,796	0.52		
1,641.45	1,823.59	102.34	1.19	1.07		105,311	93,128	1.96	12,183	0.26		
1,641.45	1,823.59		3.52	3.17		275,441	275,441	5.78				

[3] Average rate.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	NEW YORK—continued.								
201	Poughkeepsie								
	Government of city	$28,851,894	$26,087,049	$2,764,845		$2,551,717	75	75	
	Government of state	27,179,494	26,402,089	777,405		911,944	75	75	
	Government of county	27,179,494	26,402,089	777,405			75	75	
23	Rochester								
	Government of city								
	City corporation	274,289,129	271,640,679	2,648,450		7,944,291	85	75	
	Supervisors' fund	278,729,630	276,169,880	2,559,750		11,135,188	85	75	
	Government of state	278,729,630	276,169,880	2,559,750		11,135,188	85	75	
	Government of county	278,729,630	276,169,880	2,559,750			85	75	
79	Schenectady								
	Government of city	70,753,261	65,905,961	4,847,300		2,976,514	88	80	
	Government of state	70,068,195	65,220,895	4,847,300		2,306,090	88	80	
	Government of county	70,068,195	65,220,895	4,847,300			88	80	
38	Syracuse								
	Government of city								
	City corporation	158,836,939	156,424,536	2,412,403		9,612,050	80	80	
	Supervisors' fund	157,031,136	154,618,733	2,412,403			80	80	
	Government of state	157,031,136	154,618,733	2,412,403		5,019,116	80	80	
	Government of county	157,031,136	154,618,733	2,412,403			80	80	
93	Troy								
	Government of city								
	City corporation	61,194,631	59,989,694	1,204,937		3,942,200	92	92	
	Lansingburg school district	8,172,902	8,090,302	82,600		115,800	92	92	
	Supervisors' fund	59,087,843	57,882,906	1,204,937			93	93	
	Government of state	59,087,843	57,882,906	1,204,937		974,400	93	93	
	Government of county	59,087,843	57,882,906	1,204,937			93	93	
74	Utica								
	Government of city	53,848,563	53,167,763	680,800		9,322,300	80	80	
	Government of state	53,483,263	52,802,463	680,800		3,870,800	80	80	
	Government of county	53,483,263	52,802,463	680,800			80	80	
212	Watertown								
	Government of city	16,791,790	16,115,840	675,950		2,136,200	70	70	
	Government of state	16,802,265	16,126,315	675,950		867,200	70	70	
	Government of county	16,802,265	16,126,315	675,950			70	70	
69	Yonkers								
	Government of city	126,847,361	125,034,011	1,813,350		6,602,122	82	100	
	Government of state	124,685,408	122,872,058	1,813,350		5,965,200	82	100	
	Government of county	124,685,408	122,872,058	1,813,350			82	100	
	NORTH CAROLINA.								
149	Charlotte								
	Government of city	28,741,865	16,602,295	12,139,570			30	[4] 30	
	Government of state	28,741,865	16,602,295	12,139,570			30	[4] 30	
	Government of county	28,741,865	16,602,295	12,139,570			30	[4] 30	
209	Wilmington								
	Government of city	18,529,008	12,391,780	6,137,228			50	[5] 50	
	Government of state	18,529,008	12,391,780	6,137,228			50	[5] 50	
	Government of county	18,529,008	12,391,780	6,137,228			50	[5] 50	
167	Winston-Salem								
	Government of city	24,801,349	9,000,694	15,800,655			40	[6] 60	
	Government of state	24,801,349	9,000,694	15,800,655			40	[6] 60	
	Government of county	24,801,349	9,000,694	15,800,655			40	[6] 60	
	OHIO.								
33	Akron								
	Government of city								
	City corporation	256,626,840	148,887,630	107,739,210			100	100	
	School district	256,641,900	148,902,690	107,739,210			100	100	
	Government of state	256,626,840	148,887,630	107,739,210			100	100	
	Government of county	256,626,840	148,887,630	107,739,210			100	100	
87	Canton								
	Government of city								
	City corporation	115,610,660	71,160,180	44,450,480			100	100	
	School district	119,882,150	74,262,210	45,619,940			100	100	
	Government of state	115,610,660	71,160,180	44,450,480			100	100	
	Government of county	115,610,660	71,160,180	44,450,480			100	100	
	Government of township	115,610,660	71,160,180	44,450,480			100	100	
16	Cincinnati								
	Government of city								
	City corporation	706,934,620	466,914,880	240,019,740			100	100	
	County	706,934,620	466,914,880	240,019,740			100	100	
	School district	738,265,060	[7] 738,265,060	(7)			100	100	
	Government of state	706,934,620	466,914,880	240,019,740			100	100	

[1] For property subject to the general property tax.
[2] Average rate.
[3] Per capita not computed; population not known.
[4] Basis in practice for all personal property except building and loan companies, which are assessed at 85 per cent, street railways and power companies, railroads, telephone and telegraph, express companies, bank stock, and corporate excess, which are assessed at 67 per cent.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$28.02	$21.02		$821,741	$800,783	$23.62	$20,958	$0.62		201
$850.89	$1,134.52	$75.25	23.36	17.52		692,552	673,874	19.87	18,678	0.55		
801.57	1,068.75	26.89	1.20	0.90		35,029	32,749	0.97	2,280	0.07		
801.57	1,068.75		3.46	2.60		94,160	94,160	2.78				
			26.73	22.70		7,491,082	7,355,963	26.64	135,119	0.49		23
			22.41	19.03		6,258,273	6,150,992	22.28	107,281	0.39		
993.43	1,170.24	28.77	[2] 21.64	[2] 18.37		6,014,420	5,934,977	21.50	79,443	0.29		
1,009.51	1,189.11	40.33	0.77	0.66		243,853	216,015	0.78	27,838	0.10		
1,009.51	1,189.11	40.33	1.33	1.13		399,478	371,640	1.34	27,838	0.10		
1,009.51	1,189.11		2.99	2.54		833,331	833,331	3.02				
			31.23	27.09		2,207,434	2,189,200	25.35	18,234	0.21		79
819.43	937.56	34.47	[2] 25.70	[2] 22.46		1,830,930	1,818,461	21.06	12,469	0.14		
811.50	928.54	26.71	1.62	1.42		119,229	113,464	1.31	5,765	0.07		
811.50	928.54		[2] 3.91	[2] 3.21		257,275	257,275	2.98				
			27.17	21.74		4,375,261	4,304,236	25.87	71,025	0.43		38
			20.84	16.68		3,368,875	3,310,398	19.89	58,477	0.35		
954.50	1,193.12	57.76	20.18	16.15		3,264,637	3,206,160	19.27	58,477	0.35		
943.65	1,179.56		0.66	0.53		104,238	104,238	0.62				
943.65	1,179.56	30.16	1.39	1.11		230,215	217,667	1.31	12,548	0.08		
943.65	1,179.56		4.94	3.95		776,171	776,171	4.67				
			38.48	35.47		1,856,786	1,821,078	25.03	35,708	0.49		93
			32.17	29.60		1,481,802	1,448,530	19.91	33,272	0.46		
841.09	914.23	54.18	[2] 20.92	[2] 19.24		1,312,030	1,279,916	17.59	32,114	0.44		
([3])	([3])	([3])	9.75	8.96		80,773	79,615	([3])	1,158	([3])		
812.14	873.27		1.50	1.40		88,999	88,999	1.22				
812.14	873.27	13.39	1.30	1.21		79,059	76,623	1.05	2,436	0.03		
812.14	873.27		5.01	4.66		295,925	295,925	4.07				
			39.54	31.62		2,198,695	2,124,826	23.26	73,869	0.81		74
589.46	736.83	102.05	28.53	22.82		1,600,345	1,536,153	16.81	64,192	0.70		
585.46	731.83	42.37	1.23	0.98		75,257	65,580	0.72	9,677	0.11		
585.46	731.83		9.78	7.82		523,093	523,093	5.73				
			33.14	23.19		573,589	556,561	18.23	17,028	0.56		212
550.14	785.91	69.98	24.40	17.08		424,654	409,795	13.42	14,859	0.49		
550.48	786.40	28.41	1.35	0.94		24,778	22,609	0.74	2,169	0.07		
550.48	786.40		7.39	5.17		124,157	124,157	4.07				
			35.18	28.92		4,489,701	4,453,506	45.88	36,195	0.37		69
1,306.76	1,589.51	68.01	31.23	25.67		3,982,388	3,961,106	40.81	21,282	0.22		
1,284.49	1,562.35	61.45	1.46	1.20		196,476	181,563	1.87	14,913	0.15		
1,284.49	1,562.35		2.49	2.05		310,837	310,837	3.20				
			25.30	8.39	$4.44	749,165	727,169	16.18			$21,996	149
639.50	1,928.41		13.70	4.54	2.32	405,257	393,764	8.76			11,493	
639.50	1,928.41		2.77	0.92	0.12	80,114	79,519	1.77			595	
639.50	1,928.41		8.83	2.93	2.00	263,794	253,886	5.65			9,908	
			34.00	18.00	5.02	649,619	629,986	19.30			19,633	209
567.57	1,072.01		20.00	10.59	2.00	378,402	370,580	11.35			7,822	
567.57	1,072.01		2.77	1.46	0.12	51,732	51,263	1.57			469	
567.57	1,072.01		11.23	5.95	2.90	219,485	208,143	6.38			11,342	
			31.00	15.89	5.00	795,217	768,842	18.64			26,375	16 7
601.14	1,172.50		20.00	10.25	3.00	511,852	496,027	12.02			15,825	
601.14	1,172.50		2.77	1.42	0.12	69,250	68,617	1.67			633	
601.14	1,172.50		8.23	4.22	1.88	214,115	204,198	4.95			9,917	
			15.40	15.40		3,952,137	3,952,137	21.06				33
			11.95	**11.95**		**3,066,777**	**3,066,777**	**16.34**				
1,367.41	1,367.41		5.95	5.95		1,526,925	1,526,925	8.14				
1,367.41	1,367.41		6.00	6.00		1,539,852	1,539,852	8.20				
1,367.41	1,367.41		0.45	0.45		115,482	115,482	0.62				
1,367.41	1,367.41		3.00	3.00		769,878	769,878	4.10				
			13.10	13.10		1,534,799	1,534,799	20.34				87
			10.00	10.00		1,176,409	1,176,409	15.59				
1,531.79	1,531.79		5.30	5.30		612,964	612,964	8.12				
1,531.79	1,531.79		4.70	4.70		563,445	563,445	7.47				
1,531.79	1,531.79		0.45	0.45		52,024	52,024	0.69				
1,531.79	1,531.79		2.43	2.43		280,932	280,932	3.72				
1,531.79	1,531.79		0.22	0.22		25,434	25,434	0.34				
			15.46	15.46		11,057,037	11,057,037	27.71				16
			15.01	15.01		10,738,916	10,738,916	26.91				
1,771.77	1,771.77		8.24	8.24		5,825,141	5,825,141	14.60				
1,771.77	1,771.77		2.69	2.69		1,901,654	1,901,654	4.76				
1,771.77	1,771.77		4.08	4.08		3,012,121	3,012,121	7.55				
1,771.77	1,771.77		0.45	0.45		318,121	318,121	0.80				

[5] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent, corporate excess assessed at 67 per cent, and bank stock assessed at 75 per cent.

[6] Basis in practice for all personal property except railroads, telephone and telegraph, street railways and light, and corporate excess, which are assessed at 67 per cent, and bank stock, which is assessed at 75 per cent.

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

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	OHIO—continued.								
5	Cleveland								
	Government of city								
	City corporation	$1,296,767,380	$772,571,660	$524,195,720			100	100	
	County	1,296,767,380	772,571,660	524,195,720			100	100	
	School district	1,314,091,430	782,236,145	531,855,285			100	100	
	Government of state	1,296,767,380	772,571,660	524,195,720			100	100	
30	Columbus								
	Government of city								
	City corporation	321,544,410	204,370,500	117,173,910			100	100	
	School district	330,767,930	209,845,320	120,922,610			100	100	
	Government of state	321,544,410	204,370,500	117,173,910			100	100	
	Government of county	321,544,410	204,370,500	117,173,910			100	100	
41	Dayton								
	Government of city								
	City corporation	203,063,970	127,570,940	75,493,030			100	100	
	School district	205,610,510	129,912,960	75,697,550			100	100	
	Government of state	203,063,970	127,570,940	75,493,030			100	100	
	Government of county	203,063,970	127,570,940	75,493,030			100	100	
179	Hamilton								
	Government of city								
	City corporation	50,244,690	33,216,890	17,027,800			100	100	
	School district	50,947,620	33,764,440	17,183,180			100	100	
	Government of state	50,244,690	33,216,890	17,027,800			100	100	
	Government of county	50,244,690	33,216,890	17,027,800			100	100	
173	Lima								
	Government of city								
	City corporation	45,128,660	28,720,170	16,408,490			100	100	
	School district	45,128,660	28,720,170	16,408,490			100	100	
	Government of state	45,128,660	28,720,170	16,408,490			100	100	
	Government of county	45,128,660	28,720,170	16,408,490			100	100	
191	Lorain								
	Government of city								
	City corporation	52,683,980	32,071,400	20,612,580			100	100	
	School district	52,683,980	32,071,400	20,612,580			100	100	
	Government of state	52,683,980	32,071,400	20,612,580			100	100	
	Government of county	52,683,980	32,071,400	20,612,580			100	100	
	Government of township	52,683,980	32,071,400	20,612,580			100	100	
224	Newark								
	Government of city								
	City corporation	32,130,410	20,179,060	11,951,350			100	100	
	School district	32,130,410	20,179,060	11,951,350			100	100	
	Government of state	32,130,410	20,179,060	11,951,350			100	100	
	Government of county	32,130,410	20,179,060	11,951,350			100	100	
118	Springfield								
	Government of city								
	City corporation	74,383,810	42,572,900	31,810,910			100	100	
	School district	74,383,810	42,572,900	31,810,910			100	100	
	Government of state	74,383,810	42,572,900	31,810,910			100	100	
	Government of county	74,383,810	42,572,900	31,810,910			100	100	
	Government of township	74,383,810	42,572,900	31,810,910			100	100	
28	Toledo								
	Government of city								
	City corporation	342,322,980	219,048,970	123,274,010			100	100	
	School districts	347,870,970	224,000,530	123,870,440			100	100	
	Government of state	342,322,980	219,048,970	123,274,010			100	100	
	Government of county	342,322,980	219,048,970	123,274,010			100	100	
49	Youngstown								
	Government of city								
	City corporation	215,260,960	136,659,280	78,601,680			100	100	
	School district	215,260,960	136,659,280	78,601,680			100	100	
	Government of state	215,260,960	136,659,280	78,601,680			100	100	
	Government of county	215,260,960	136,659,280	78,601,680			100	100	
	Government of township	215,260,960	136,659,280	78,601,680			100	100	
221	Zanesville								
	Government of city								
	City corporation	34,390,650	23,918,530	10,472,120			100	100	
	School district	34,390,650	23,918,530	10,472,120			100	100	
	Government of state	34,390,650	23,918,530	10,472,120			100	100	
	Government of county	34,390,650	23,918,530	10,472,120			100	100	
	OKLAHOMA.								
216	Muskogee								
	Government of city								
	City corporation	24,771,094	16,914,385	5,501,985	$2,354,724		67	67	100
	School district	25,884,934	17,342,766	5,843,665	2,698,503		67	67	100
	Government of state	24,771,094	16,914,385	5,501,985	2,354,724		67	67	100
	Government of county	24,771,094	16,914,385	5,501,985	2,354,724		67	67	100

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

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.					
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxe.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$15.55	$15.55		$20,273,950	$20,273,950	$26.59				5
			15.10	15.10		19,690,405	19,690,405	25.82				
$1,700.59	$1,700.59		6.43	6.43		8,337,177	8,337,177	10.93				
1,700.59	1,700.59		2.37	2.37		3,068,670	3,068,670	4.02				
1,700.59	1,700.59		6.30	6.30		8,284,558	8,284,558	10.87				
1,700.59	1,700.59		0.45	0.45		583,545	583,545	0.77				
			15.60	15.60		5,065,805	5,065,805	22.16				30
			11.47	11.47		3,737,826	3,737,826	16.35				
1,406.50	1,406.50		6.08	6.08		1,954,990	1,954,990	8.55				
1,406.50	1,406.50		5.39	5.39		1,782,836	1,782,836	7.80				
1,406.50	1,406.50		0.45	0.45		144,695	144,695	0.63				
1,406.50	1,406.50		3.68	3.68		1,183,284	1,183,284	5.18				
			18.00	18.00		3,665,346	3,665,346	24.75				41
			13.25	13.25		2,699,981	2,699,981	18.23				
1,371.38	1,371.38		9.24	9.24		1,876,717	1,876,717	12.67				
1,371.38	1,371.38		4.01	4.01		823,264	823,264	5.56				
1,371.38	1,371.38		0.45	0.45		91,378	91,378	0.62				
1,371.38	1,371.38		4.30	4.30		873,987	873,987	5.90				
			14.35	14.35		724,140	724,140	18.57				179
			10.60	10.60		535,722	535,722	13.74				
1,288.49	1,288.49		6.15	6.15		309,005	309,005	7.93				
1,288.49	1,288.49		4.45	4.45		226,717	226,717	5.81				
1,288.49	1,288.49		0.45	0.45		22,610	22,610	0.58				
1,288.49	1,288.49		3.30	3.30		165,808	165,808	4.25				
			15.60	15.60		704,007	704,007	17.67				173
			12.05	12.05		543,800	543,800	13.65				
1,132.83	1,132.83		5.82	5.82		262,649	262,649	6.59				
1,132.83	1,132.83		6.23	6.23		281,151	281,151	7.06				
1,132.83	1,132.83		0.45	0.45		20,308	20,308	0.51				
1,132.83	1,132.83		3.10	3.10		139,899	139,899	3.51				
			14.40	14.40		758,649	758,649	21.08				191
			11.53	11.53		607,446	607,446	16.88				
1,463.65	1,463.65		6.48	6.48		341,392	341,392	9.49				
1,463.65	1,463.65		5.05	5.05		266,054	266,054	7.39				
1,463.65	1,463.65		0.45	0.45		23,708	23,708	0.66				
1,463.65	1,463.65		2.30	2.30		121,173	121,173	3.37				
1,463.65	1,463.65		0.12	0.12		6,322	6,322	0.17				
			15.00	15.00		481,957	481,957	18.18				224
			11.30	11.30		363,074	363,074	13.69				
1,211.87	1,211.87		6.20	6.20		199,209	199,209	7.51				
1,211.87	1,211.87		5.10	5.10		163,865	163,865	6.18				
1,211.87	1,211.87		0.45	0.45		14,459	14,459	0.55				
1,211.87	1,211.87		3.25	3.25		104,424	104,424	3.94				
			15.00	15.00		1,115,757	1,115,757	19.01				118
			11.70	11.70		870,290	870,290	14.83				
1,267.42	1,267.42		6.70	6.70		498,371	498,371	8.49				
1,267.42	1,267.42		5.00	5.00		371,919	371,919	6.34				
1,267.42	1,267.42		0.45	0.45		33,473	33,473	0.57				
1,267.42	1,267.42		2.80	2.80		208,275	208,275	3.55				
1,267.42	1,267.42		0.05	0.05		3,719	3,719	0.06				
			15.77	15.77		5,429,026	5,429,026	23.34				28
			12.22	12.22		4,213,095	4,213,095	18.11				
1,471.82	1,471.82		7.09	7.09		2,427,069	2,427,069	10.43				
1,471.82	1,471.82		[2] 5.13	[2] 5.13		1,786,026	1,786,026	7.68				
1,471.82	1,471.82		0.45	0.45		154,045	154,045	0.66				
1,471.82	1,471.82		3.10	3.10		1,061,886	1,061,886	4.57				
			15.00	15.00		3,228,912	3,228,912	25.77				49
			11.14	11.14		2,398,006	2,398,006	19.14				
1,718.21	1,718.21		5.69	5.69		1,224,834	1,224,834	9.78				
1,718.21	1,718.21		5.45	5.45		1,173,172	1,173,172	9.36				
1,718.21	1,718.21		0.45	0.45		96,867	96,867	0.77				
1,718.21	1,718.21		2.95	2.95		635,019	635,019	5.07				
1,718.21	1,718.21		0.46	0.46		99,020	99,020	0.79				
			17.00	17.00		584,642	584,642	19.93				221
			12.00	12.00		412,688	412,688	14.07				
1,172.54	1,172.54		7.20	7.20		247,613	247,613	8.44				
1,172.54	1,172.54		4.80	4.80		165,075	165,075	5.63				
1,172.54	1,172.54		0.45	0.45		15,476	15,476	0.53				
1,172.54	1,172.54		4.55	4.55		156,478	156,478	5.33				
			33.48	23.07		840,008	840,008	28.06				216
			25.68	17.70		646,793	646,793	21.60				
827.55	1,201.99		16.10	11.08		398,815	398,815	13.32				
827.55	1,201.99		9.58	6.62		247,978	247,978	8.28				
827.55	1,201.99		2.50	1.72		61,928	61,928	2.07				
827.55	1,201.99		5.30	3.65		131,287	131,287	4.39				

[2] Average rate.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	OKLAHOMA—continued.								
78	Oklahoma City								
	Government of city								
	City corporation	$75,095,397	$53,755,696	$14,973,584	$6,366,117		100	100	100
	School district	79,122,490	58,841,086	12,427,335	7,854,069		100	100	100
	Government of state	75,095,397	53,755,696	14,973,584	6,366,117		100	100	100
	Government of county	75,095,397	53,755,696	14,973,584	6,366,117		100	100	100
108	Tulsa								
	Government of city								
	City corporation	40,356,585	27,188,680	9,283,725	3,884,180		75	75	100
	School district	40,356,585	27,188,680	9,283,725	3,884,180		75	75	100
	Government of state	40,356,585	27,188,680	9,283,725	3,884,180		75	75	100
	Government of county	40,356,585	27,188,680	9,283,725	3,884,180		75	75	100
	OREGON.								
24	Portland								
	Government of city								
	City corporation	305,200,640	225,629,120	52,360,360	27,211,160		[2] 75	50	62
	County	305,200,640	225,629,120	52,360,360	27,211,160		[2] 75	50	62
	School district	308,764,595	228,317,045	52,834,440	27,613,110		[2] 75	50	62
	Port of Portland	319,808,815	235,717,155	54,073,030	30,018,630		[2] 75	50	62
	Government of state	305,200,640	225,629,120	52,360,360	27,211,160		[2] 75	50	62
	PENNSYLVANIA.								
94	Allentown								
	Government of city								
	City corporation	59,182,045	59,070,655	111,390			100	100	
	School district	59,182,045	59,070,655	111,390			100	100	
	Government of county	71,158,774	51,980,980	19,177,794			88	[3] 82	
116	Altoona								
	Government of city								
	City corporation	29,225,241	29,225,241				50		
	School district	29,260,133	29,225,241	34,892			50	50	
	Government of county	29,126,512	25,486,340	3,640,172			43	[3] 50	
126	Chester								
	Government of city								
	City corporation	22,750,059	22,718,409	31,650			67	67	
	School district	22,750,059	22,718,409	31,650			67	67	
	Government of county	28,074,391	22,829,123	5,245,268			67	[3] 67	
207	Easton								
	Government of city								
	City corporation	28,832,433	28,776,908	55,525			75	97	
	School district	18,094,110	18,023,624	70,486			47	100	
	Government of county	25,011,242	18,169,979	6,841,263			47	100	
76	Erie								
	Government of city								
	City corporation	55,306,278	55,306,278				80		
	School district	55,306,278	55,306,278				80		
	Government of county	50,004,374	38,616,898	11,387,476			54	50	
89	Harrisburg								
	Government of city								
	City corporation	62,270,925	62,242,025	28,900			75	75	
	School district	54,935,876	54,891,416	44,460			75	75	
	Government of county	72,145,815	57,677,385	14,468,430			69	100	
109	Johnstown								
	Government of city								
	City corporation	54,394,918	54,286,423	108,495			80	54	
	School district	54,394,918	54,286,423	108,495			80	54	
	Government of county	59,139,633	55,342,680	3,796,953			80	[3] 54	
129	Lancaster								
	Government of city								
	City corporation	30,323,910	30,323,910				67		
	School district	30,323,910	30,323,910				67		
	Government of county	41,769,350	30,272,030	11,497,320			67	[3] 67	
146	McKeesport								
	Government of city								
	City corporation	26,870,119	26,870,119				60		
	School district	26,870,119	26,870,119				60		
	Government of county	42,594,270	37,336,780	5,257,490			83	100	

[1] For property subject to the general property tax.
[2] Basis in practice for all real property except improvements, which are assessed at 50 per cent.
[3] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.
[4] Average rate.
[5] Occupation taxes levied on a valuation of $4,084,810, at the rate of $3 per $1,000.
[6] Occupation taxes levied on a valuation of $2,055,340, at the rate of $10 per $1,000.
[7] Occupation taxes levied on a valuation of $2,055,340, at the rate of $5 per $1,000.
[8] Occupation taxes levied on a valuation of $3,513,857, at the rate of $9 per $1,000.
[9] Occupation taxes levied on a valuation of $1,583,950, at the rate of $4.25 per $1,000.
[10] Occupation taxes levied on a valuation of $2,299,475, at the rate of $8.50 per $1,000.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$29.56	$29.56		$2,263,956	$2,263,956	$25.59				78
			21.76	21.76		1,678,212	1,678,212	18.97				
$848.73	$848.73		10.80	10.80		811,030	811,030	9.17				
848.73	848.73		10.96	10.96		867,182	867,182	9.80				
848.73	848.73		2.50	2.50		187,738	187,738	2.12				
848.73	848.73		5.30	5.30		398,006	398,006	4.50				
			43.40	33.34		1,751,475	1,751,475	27.54				108
			33.70	25.89		1,360,017	1,360,017	21.38				
634.41	825.52		16.40	12.60		661,848	661,848	10.40				
634.41	825.52		17.30	13.29		698,169	698,169	10.98				
634.41	825.52		2.50	1.92		100,891	100,891	1.59				
634.41	825.52		7.20	5.53		290,567	290,567	4.57				
			29.60	18.61		9,086,847	9,086,847	36.15				24
			26.40	16.60		8,110,427	8,110,427	32.27				
1,214.25	1,931.32		10.80	6.79		3,296,167	3,296,167	13.12				
1,214.25	1,931.32		7.20	4.53		2,197,445	2,197,445	8.74				
1,214.25	1,931.32		6.30	3.96		1,945,217	1,945,217	7.74				
1,214.25	1,931.32		2.10	1.32		671,598	671,598	2.67				
1,214.25	1,931.32		3.20	2.01		976,420	976,420	3.88				
			19.67	19.37	$2.00	1,255,862	1,203,148	17.08			$52,714	94
			16.40	16.40	2.00	1,011,045	970,585	13.78			40,460	
840.22	840.22		6.40	6.40	1.00	398,995	378,765	5.38			20,230	
840.22	840.22		10.00	10.00	1.00	612,050	591,820	8.40			20,230	
1,010.26	1,111.18		[4] 3.27	[4] 2.97	(5)	244,817	232,563	3.30			12,254	
			28.88	14.26		874,682	843,853	14.29			30,829	116
			24.00	12.00		722,378	701,825	11.89			20,553	
494.81	989.63		12.00	6.00		350,703	350,703	5.94				
494.81	989.63		12.00	6.00	(6)	371,675	351,122	5.95			20,553	
493.14	1,065.75		[4] 4.88	[4] 2.26	(7)	152,304	142,028	2.40			10,276	
			23.20	15.66		588,621	550,265	10.16			38,356	126
			19.00	12.67		463,877	432,252	7.98			31,625	
419.96	629.94		10.00	6.67		227,501	227,501	4.20				
419.96	629.94		9.00	6.00	(8)	236,376	204,751	3.78			31,625	
518.25	729.24		[4] 4.20	[4] 2.99	(9)	124,744	118,013	2.18			6,731	
			22.13	13.09		563,249	516,948	15.67			46,301	207
			18.50	11.09		465,275	426,017	12.91			39,258	
873.82	1,164.58		8.50	6.38	(10)	264,622	245,076	7.43			19,546	
548.37	1,164.34		10.00	4.71	(11)	200,653	180,941	5.48			19,712	
758.01	1,378.98		[4] 3.63	[4] 2.00	(12)	97,974	90,931	2.76			7,043	
			27.54	20.95	1.00	1,531,720	1,501,926	16.81			29,794	76
			23.54	18.83	1.00	1,317,914	1,301,909	14.57			16,005	
619.17	773.96		10.04	8.03		555,275	555,275	6.21				
619.17	773.96		13.50	10.80	1.00	762,639	746,634	8.36			16,005	
559.82	1,055.58		4.00	2.12	(13)	213,806	200,017	2.24			13,789	
			25.90	19.37	1.00	1,589,271	1,571,920	21.19			17,351	89
			21.50	16.13	1.00	1,262,445	1,254,472	16.91			7,973	
839.26	1,119.02		10.00	7.50	(14)	625,007	622,709	8.39			2,298	
839.26	1,119.02		11.50	8.63	1.00	637,438	631,763	8.52			5,675	
972.35	1,321.60		[4] 4.40	[4] 3.24	(15)	326,826	317,448	4.28			9,378	
			19.03	15.24		1,100,082	1,051,955	16.67			48,127	109
			15.50	12.38		874,306	843,121	13.36			31,185	
862.13	1,078.69		7.50	5.99	(16)	432,855	407,962	6.46			24,893	
862.13	1,078.69		8.00	6.39	(17)	441,451	435,159	6.90			6,292	
937.33	1,158.05		[4] 3.53	[4] 2.86	(18)	225,776	208,834	3.31			16,942	
			18.91	12.80	1.00	627,614	606,805	11.56			20,809	129
			16.00	10.66	1.00	496,807	485,182	9.24			11,625	
577.73	866.60		8.00	5.33		242,591	242,591	4.62				
577.73	866.60		8.00	5.33	1.00	254,216	242,591	4.62			11,625	
795.79	1,084.45		[4] 2.91	[4] 2.14	(19)	130,807	121,623	2.32			9,184	
			26.60	17.22	1.00	831,192	794,816	17.48			36,376	146
			21.50	12.90	1.00	592,234	577,708	12.70			14,526	
590.97	984.95		10.75	6.45		288,854	288,854	6.35				
590.97	984.95		10.75	6.45	1.00	303,380	288,854	6.35			14,526	
936.80	1,104.99		[4] 5.10	[4] 4.32	(20)	238,958	217,108	4.78			21,850	

[11] Occupation taxes levied on a valuation of $1,971,150, at the rate of $10 per $1,000.
[12] Occupation taxes levied on a valuation of $2,012,210, at the rate of $3.50 per $1,000.
[13] Occupation taxes levied on a valuation of $3,447,255, at the rate of $4 per $1,000.
[14] Occupation taxes levied on a valuation of $229,850, at the rate of $10 per $1,000.
[15] Occupation taxes levied on a valuation of $2,084,100, at the rate of $4.50 per $1,000.
[16] $18,995 levied on polls at $1 each and $5,898 levied on occupations valued at $786,490 at the rate of $7.50 per $1,000.
[17] Occupation taxes levied on a valuation of $786,490, at the rate of $8 per $1,000.
[18] Occupation taxes levied on a valuation of $4,840,550, at the rate of $3.50 per $1,000.
[19] Poll tax levied at the rate of 50 cents for single men and 25 cents for married men.
[20] Occupation taxes levied on a valuation of $4,162,050, at the rate of $5.25 per $1,000.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	PENNSYLVANIA—continued.								
153	New Castle								
	Government of city								
	City corporation	$21,072,112	$21,038,690	$33,422			55	55	
	School district	21,072,112	21,038,690	33,422			55	55	
	Government of county	24,828,083	19,379,471	5,448,612			51	[3] 55	
211	Norristown								
	Government of city								
	City corporation	13,687,665	13,657,030	30,635			50	50	
	School district	13,687,665	13,657,030	30,635			50	50	
	Government of county	23,978,325	13,657,030	10,321,295			50	[3] 50	
3	Philadelphia								
	Government of city								
	City corporation	2,527,628,997	1,823,961,334	703,667,663			100	100	
	School districts	1,825,386,212	1,823,961,334	1,424,878			100	100	
	Poor districts	223,108,454	[10] 223,108,454	([10])			100	100	
9	Pittsburgh								
	Government of city								
	City corporation	806,020,730	806,020,730				95		
	County	1,050,215,090	772,945,230	277,269,860			90	[3] 50	
	School district	806,020,730	806,020,730				95		
63	Reading								
	Government of city								
	City corporation	64,380,660	[10] 64,380,660	([10])			70	70	
	School district	64,380,660	[10] 64,380,660	([10])			70	70	
	Government of county	81,940,442	57,522,615	24,417,827			63	[3] 67	
44	Scranton								
	Government of city								
	City corporation	101,371,065	101,268,775	102,290			70	70	
	School district	101,371,065	101,268,775	102,290			70	70	
	Government of county	126,001,731	108,837,597	17,164,134			75	[3] 70	
92	Wilkes-Barre								
	Government of city								
	City corporation	70,286,279	70,165,929	120,350			67	30	
	School district	70,286,279	70,165,929	120,350			67	30	
	Government of county	93,433,192	78,948,109	14,485,083			70	[3] 70	
194	Williamsport								
	Government of city								
	City corporation	21,101,190	21,072,730	28,460			67	40	
	School district	20,943,840	20,912,380	31,460			67	40	
	Government of county	18,531,611	12,193,046	6,338,565			50	[3] 75	
143	York								
	Government of city								
	City corporation	26,967,000	26,922,750	44,250			67	67	
	School district	26,967,000	26,922,750	44,250			67	67	
	Government of county	29,073,360	20,920,791	8,152,569			50	[3] 67	
	RHODE ISLAND.								
219	Newport								
	Government of city	71,403,933	42,191,721	29,212,212			100	100	
	Government of state	71,403,933	42,191,721	29,212,212			100	100	
113	Pawtucket								
	Government of city	72,408,973	52,017,820	20,391,153			100	100	
	Government of state	72,408,973	52,017,820	20,391,153			100	100	
26	Providence								
	Government of city	402,855,340	234,931,160	167,924,180			100	100	
	Government of state	402,855,340	234,931,160	167,924,180			100	100	
158	Woonsocket								
	Government of city	37,845,300	24,957,650	12,887,650			100	100	
	Government of state	37,845,300	24,957,650	12,887,650			100	100	
	SOUTH CAROLINA.								
102	Charleston								
	Government of city								
	City corporation	23,007,137	16,551,978	6,455,159			42	42	
	School district	23,007,137	16,551,978	6,455,159			42	42	
	Government of state	22,704,918	16,154,795	6,550,123			42	42	
	Government of county	22,704,918	16,154,795	6,550,123			42	42	
189	Columbia								
	Government of city								
	City corporation	15,034,410	9,491,165	5,543,245			25	[23] 25	
	School district	15,034,410	9,491,165	5,543,245			25	[23] 25	
	Government of state	15,034,410	9,491,165	5,543,245			25	[23] 25	
	Government of county	15,034,410	9,491,165	5,543,245			25	[23] 25	

[1] For property subject to the general property tax.
[2] Occupation taxes levied on a valuation of $1,385,898, at the rate of $12.50 per $1,000.
[3] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.
[4] Average rate.
[5] Occupation taxes levied on a valuation of $1,360,846, at the rate of $6 per $1,000.
[6] Occupation taxes levied on a valuation of $931,350, at the rate of $8.50 per $1,000.
[7] Occupation taxes levied on a valuation of $931,350, at the rate of $10.50 per $1,000.
[8] Occupation taxes levied on a valuation of $931,350, at the rate of $2 per $1,000.
[9] Not reported.
[10] Valuation of personal property included with that of real property.
[11] Per capita not computed; population not known.
[12] Occupation taxes levied on a valuation of $49,597,550, at the rate of $4 per $1,000.
[13] Occupation taxes levied on a valuation of $3,980,600, at the rate of $3 per $1,000.
[14] Occupation taxes levied on a valuation of $2,604,480, at the rate of $10 per $1,000.
[15] Occupation taxes levied on a valuation of $4,702,260, at the rate of $5.75 per $1,000.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$30.56	$16.92		$707,750	$664,939	$15.25			$42,811	153
			25.00	13.74		561,448	526,802	12.08			34,646	
$483.31	$878.74		12.50	6.87	(2)	280,724	263,401	6.04			17,323	
483.31	878.74		12.50	6.87	(2)	280,724	263,401	6.04			17,323	
569.45	997.34		[4] 5.56	[4] 3.18	(5)	146,302	138,137	3.17			8,165	
			21.85	11.32		348,162	328,604	10.39			19,558	211
			19.00	9.50		277,761	260,066	8.22			17,695	
432.72	865.43		8.50	4.25	(6)	124,261	116,345	3.68			7,916	
432.72	865.43		10.50	5.25	(7)	153,500	143,721	4.54			9,779	
758.04	1,190.76		[4] 2.85	[4] 1.82	(8)	70,401	68,538	2.17			1,863	
			19.72	19.72	$0.50	44,986,095	44,986,095	25.26				3
			19.72	19.72	0.50	44,986,095	44,986,095	25.26				
1,419.36	1,419.36		[4] 13.44	[4] 13.44	0.50	33,970,917	33,970,917	19.08			(9)	
1,025.03	1,025.03		6.00	6.00		10,952,317	10,952,317	6.15				
(11)	(11)		[4] 0.28	[4] 0.28		62,861	62,861	(11)				
			24.30	22.98		20,757,971	20,559,581	35.51			198,390	9
			24.30	22.98		20,757,971	20,559,581	35.51			198,390	
1,391.99	1,465.25		[4] 13.80	[4] 13.11		11,119,586	11,119,586	19.20				
1,813.71	1,963.68		4.00	3.69	(12)	4,399,250	4,200,860	7.26			198,390	
1,391.99	1,465.25		6.50	6.18		5,239,135	5,239,135	9.05				
			20.29	14.23	2.00	1,435,503	1,364,615	12.82			70,888	63
			17.00	11.90	2.00	1,153,417	1,094,471	10.28			58,946	
604.85	864.07		10.00	7.00	1.00	673,279	643,806	6.05			29,473	
604.85	864.07		7.00	4.90	1.00	480,138	450,665	4.23			29,473	
769.82	1,087.65		[4] 3.29	[4] 2.33	(13)	282,086	270,144	2.54			11,942	
			24.81	17.79	1.00	2,738,099	2,651,055	19.41			87,044	44
			19.30	13.51	1.00	2,016,297	1,956,291	14.32			60,006	
742.32	1,060.46		[4] 9.30	[4] 6.51	1.00	976,541	942,580	6.90			33,961	
742.32	1,060.46		10.00	7.00	(14)	1,039,756	1,013,711	7.42			26,045	
922.69	1,188.88		[4] 5.51	[4] 4.28	(15)	721,802	694,764	5.09			27,038	
			20.86	14.24		1,654,438	1,590,071	21.85			64,367	92
			15.50	10.31		1,138,200	1,089,437	14.97			48,763	
965.63	1,451.48		8.00	5.32	(16)	587,458	562,290	7.73			25,168	
965.63	1,451.48		7.50	4.99	(17)	550,742	527,147	7.24			23,595	
1,283.63	1,750.62		[4] 5.36	[4] 3.93	(18)	516,238	500,634	6.88			15,604	
			31.98	20.93	2.20	686,887	657,422	18.50			29,465	194
			26.00	17.32	2.20	567,577	546,585	15.38			20,992	
593.95	891.72		13.00	8.66	1.20	286,167	274,315	7.72			11,852	
589.52	885.16		13.00	8.66	1.00	281,410	272,270	7.66			9,140	
521.62	865.24		[4] 5.98	[4] 3.61	(19)	119,310	110,837	3.12			8,473	
			21.86	14.19		616,552	598,698	12.72			17,854	143
			17.50	11.66		486,082	471,922	10.03			14,160	
572.88	859.31		9.50	6.33	(20)	263,873	256,186	5.44			7,687	
572.88	859.31		8.00	5.33	(21)	222,209	215,736	4.59			6,473	
617.62	1,062.54		[4] 4.36	[4] 2.53	(22)	130,470	126,776	2.69			3,694	
			11.99	11.99	1.00	856,841	856,138	28.75			703	219
2,398.12	2,398.12		[4] 10.79	[4] 10.79	1.00	771.156	770,453	25.87			703	
2,398.12	2,398.12		1.20	1.20		85,685	85,685	2.88				
			17.00	17.00	1.00	1,241,725	1,231,331	19.76			10,394	113
1,162.34	1,162.34		[4] 15.80	[4] 15.80	1.00	1,154,834	1,144,440	18.37			10,394	
1,162.34	1,162.34		1.20	1.20		86,891	86,891	1.39				
			15.07	15.07	1.00	6,113,258	6,070,966	25.81			42,292	26
1,712.80	1,712.80		[4] 13.87	[4] 13.87	1.00	5,629,832	5,587,540	23.76			42,292	
1,712.80	1,712.80		1.20	1.20		483,426	483,426	2.05				
			16.12	16.12	1.00	617,840	609,898	14.29			7,942	158
887.05	887.05		[4] 14.92	[4] 14.92	1.00	572,426	564,484	13.23			7,942	
887.05	887.05		1.20	1.20		45,414	45,414	1.06				
			55.37	23.26	1.00	1,276,582	1,268,921	19.07			7,661	102
			38.50	16.17	1.00	893,436	885,775	13.31			7,661	
345.73	823.16		33.50	14.07		770,739	770,739	11.58				
345.73	823.16		5.00	2.10	1.00	122,697	115.036	1.73			7,661	
341.19	812.35		8.25	3.47		187,316	187,316	2.82				
341.19	812.35		8.62	3.62		195,830	195,830	2.94				
			47.50	12.14	2.00	721.647	714,134	19.51			7,513	189
			28.50	7.28	2.00	435,993	428,480	11.71			7,513	
410.82	1,607.90		18.00	4.60	1.00	272,582	270,619	7.40			1,963	
410.82	1,607.90		10.50	2.68	1.00	163,411	157,861	4.31			5,550	
410.82	1,607.90		8.25	2.11		124,034	124,034	3.39				
410.82	1,607.90		10.75	2.75		161,620	161,620	4.41				

[16] Occupation taxes levied on a valuation of $3,145,955, at the rate of $8 per $1,000.
[17] Occupation taxes levied on a valuation of $3,145,955, at the rate of $7.50 per $1,000.
[18] Occupation taxes levied on a valuation of $2,786,430, at the rate of $5.60 per $1,000.
[19] Occupation taxes levied on a valuation of $1,210,375, at the rate of $7 per $1,000.
[20] Occupation taxes levied on a valuation of $809,135, at the rate of $9.50 per $1,000.
[21] Occupation taxes levied on a valuation of $809,135, at the rate of $8 per $1,000.
[22] Occupation taxes levied on a valuation of $820,910, at the rate of $4.50 per $1,000.
[4] Basis in practice for all personal property except bank stock, which is assessed at 42 per cent.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	TENNESSEE.								
122	Chattanooga								
	Government of city	$37,920,134	$26,987,690	$7,166,300	$3,766,144		50	50	85
	Government of state	37,920,134	26,987,690	7,166,300	3,766,144		50	50	85
	Government of county	37,920,134	26,987,690	7,166,300	3,766,144		50	50	85
90	Knoxville								
	Government of city	37,373,047	27,611,765	6,111,076	3,650,206		70	42	85
	Government of state	37,373,047	27,611,765	6,111,076	3,650,206		70	42	85
	Government of county	37,373,047	27,611,765	6,111,076	3,650,206		70	42	85
42	Memphis								
	Government of city	124,590,082	97,275,385	15,068,987	12,245,710		60	60	85
	Government of state	102,103,910	76,650,790	13,207,410	12,245,710		50	60	85
	Government of county	102,103,910	76,650,790	13,207,410	12,245,710		50	60	85
55	Nashville								
	Government of city	82,821,633	64,320,460	11,881,790	6,619,383		90	90	85
	Government of state	72,168,423	57,591,060	7,957,980	6,619,383		81	60	85
	Government of county	72,168,423	57,591,060	7,957,980	6,619,383		81	60	85
	TEXAS.								
200	Austin								
	Government of city								
	City corporation	24,952,505	19,231,771	5,720,734			75	75	
	School district	24,956,505	19,235,771	5,720,734			75	75	
	Government of state	21,225,454	15,962,379	5,263,075			67	67	
	Government of county	21,225,454	15,962,379	5,263,075			67	67	
48	Dallas								
	Government of city	146,597,250	103,610,350	42,986,900			50	50	
	Government of state	146,597,250	103,610,350	42,986,900			50	50	
	Government of county	146,597,250	103,610,350	42,986,900			50	50	
95	El Paso								
	Government of city	61,377,640	48,050,850	13,326,790			60	60	
	Government of state	54,386,430	[4] 54,386,430	(4)			53	53	
	Government of county	54,386,430	[4] 54,386,430	(4)			53	53	
66	Fort Worth								
	Government of city	85,102,918	58,995,030	26,107,888			67	67	
	Government of state	107,891,020	78,430,680	29,460,340			85	85	
	Government of county	107,891,020	78,430,680	29,460,340			85	85	
155	Galveston								
	Government of city	43,321,250	34,270,305	9,050,945			70	50	
	Government of state	42,635,844	33,584,899	9,050,945			67	50	
	Government of county	42,635,844	33,584,899	9,050,945			67	50	
51	Houston								
	Government of city	143,791,310	124,143,550	19,647,760			70	50	
	Government of state	133,725,918	113,609,730	20,116,188			67	67	
	Government of county	133,725,918	113,609,730	20,116,188			67	67	
40	San Antonio								
	Government of city								
	City corporation	130,402,270	98,733,570	31,668,700			75	60	
	School district	130,402,270	98,733,570	31,668,700			75	60	
	Government of state	150,642,480	108,226,060	42,416,420			82	80	
	Government of county	150,642,480	108,226,060	42,416,420			82	80	
186	Waco								
	Government of city	40,123,680	28,269,460	11,854,220			85	85	
	Government of state	30,643,480	21,440,320	9,203,160			64	64	
	Government of county	30,643,480	21,440,320	9,203,160			64	64	
	UTAH.								
210	Ogden								
	Government of city								
	City corporation	34,086,328	23,788,117	10,298,211			100	100	
	School district	34,086,328	23,788,117	10,298,211			100	100	
	Government of state	34,086,328	23,788,117	10,298,211			100	100	
	Government of county	34,086,328	23,788,117	10,298,211			100	100	
57	Salt Lake City								
	Government of city								
	City corporation	192,107,729	128,280,077	63,827,652			100	100	
	School district	192,107,729	128,280,077	63,827,652			100	100	
	Government of state	192,107,729	128,280,077	63,827,652			100	100	
	Government of county	192,107,729	128,280,077	63,827,652			100	100	

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

[2] Not reported.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$38.50	$20.07		$1,459,925	$1,459,925	$25.72				122
$668.07	$1,281.49		17.50	9.12		663,602	663,602	11.69				
668.07	1,281.49		5.00	2.61	(2)	189,601	189,601	3.34			(2)	
668.07	1,281.49		16.00	8.34		606,722	606,722	10.69				
			34.50	22.12	$3.00	1,325,625	1,289,370	17.48			$36,255	90
506.70	790.29		18.00	11.54	1.00	684,800	672,715	9.12			12,085	
506.70	790.29		5.00	3.21	1.00	198,950	186,865	2.53			12,085	
506.70	790.29		11.50	7.37	1.00	441,875	429,790	5.83			12,085	
			34.80	20.16		3,957,967	3,957,967	26.79				42
843.34	1,364.94		18.00	11.12		2,242,621	2,242,621	15.18				
691.13	1,284.20		5.00	2.69	(2)	510,520	510,520	3.45			(2)	
691.13	1,284.20		11.80	6.35		1,204,826	1,204,826	8.16				
			32.00	26.98	1.00	2,514,506	2,490,494	21.30			24,012	55
708.49	790.92		17.00	15.23		1,407,968	1,407,968	12.04				
617.36	788.30		5.00	3.92	1.00	384,854	360,842	3.09			24,012	
617.36	788.30		10.00	7.83		721,684	721,684	6.17				
			33.00	23.88	1.75	792,778	782,453	22.94			10,325	200
			22.00	16.50		548,973	548,973	16.10				
731.72	975.63		17.50	13.13		436,669	436,669	12.81				
731.72	975.63		4.50	3.37		112,304	112,304	3.29				
622.43	929.00		5.50	3.69	1.50	125,590	116,740	3.42			8,850	
622.43	929.00		5.50	3.69	0.25	118,215	116,740	3.42			1,475	
			29.70	14.85		4,353,938	4,353,938	32.99				48
1,110.84	2,221.68		19.50	9.75		2,858,646	2,858,646	21.66				
1,110.84	2,221.68		5.50	2.75	(2)	806,285	806,285	6.11			(2)	
1,110.84	2,221.68		4.70	2.35		689,007	689,007	5.22				
			33.51	19.09	1.75	1,970,888	1,955,400	28.04			15,488	95
880.00	1,466.67		[3] 19.01	[3] 11.41		1,166,796	1,166,796	16.73				
779.77	1,471.26		5.50	2.91	1.50	312,400	299,125	4.29			13,275	
779.77	1,471.26		9.00	4.77	0.25	491,692	489,479	7.02			2,213	
			34.20	25.17		3,195,371	3,195,371	31.00				66
825.72	1,232.42		21.70	14.54		1,846,733	1,846,733	17.92				
1,046.83	1,231.56		5.50	4.68	(2)	593,401	593,401	5.75			(2)	
1,046.83	1,231.56		7.00	5.95		755,237	755,237	7.33				
			34.50	21.90		1,483,273	1,483,273	34.29				155
1,001.53	1,550.33		18.00	11.63		779,782	779,782	18.03				
985.69	1,583.15		5.50	3.42	(2)	234,497	234,497	5.42			(2)	
985.69	1,583.15		11.00	6.85		468,994	468,994	10.84				
			32.60	21.67	1.50	4,585,794	4,560,773	37.31			25,021	51
1,176.43	1,772.47		20.00	13.27		2,875,826	2,875,826	23.53				
1,094.08	1,641.12		5.50	3.67	1.50	760,514	735,493	6.01			25,021	
1,094.08	1,641.12		7.10	4.73		949,454	949,454	7.77				
			31.57	23.53	1.50	4,365,804	4,344,054	28.19			21,750	40
			20.37	14.41		2,656,858	2,656,858	17.24				
846.28	1,196.88		[3] 16.37	[3] 11.58		2,135,249	2,135,249	13.86				
846.28	1,196.88		4.00	2.83		521,609	521,609	3.38				
977.63	1,200.63		5.50	4.48	1.50	850,284	828,534	5.38			21,750	
977.63	1,200.63		5.70	4.64		858,662	858,662	5.57				
			32.70	25.13		1,191,646	1,191,646	31.88				186
1,073.31	1,262.72		20.00	17.00		802,474	802,474	21.47				
819.72	1,280.81		5.50	3.52	(2)	168,539	168,539	4.51			(2)	
819.72	1,280.81		7.20	4.61		220,633	220,633	5.90				
			21.68	21.68		738,989	738,989	23.31				210
			12.71	12.71		433,236	433,236	13.67				
1,075.45	1,075.45		7.25	7.25		247,125	247,125	7.80				
1,075.45	1,075.45		5.46	5.46		186,111	186,111	5.87				
1,075.45	1,075.45		4.70	4.70		160,205	160,205	5.05				
1,075.45	1,075.45		4.27	4.27		145,548	145,548	4.59				
			19.80	19.80		3,803,732	3,803,732	33.59				57
			12.40	12.40		2,382,136	2,382,136	21.04				
1,696.71	1,696.71		6.75	6.75		1,296,727	1,296,727	11.45				
1,696.71	1,696.71		5.65	5.65		1,085,409	1,085,409	9.59				
1,696.71	1,696.71		4.70	4.70		902,906	902,906	7.97				
1,696.71	1,696.71		2.70	2.70		518,690	518,690	4.58				

[3] Average rate.

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

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	VIRGINIA.								
217	Lynchburg								
	Government of city	$39,988,440	$19,890,750	$20,097,690			75	[2] 100	
	Government of state	44,327,056	19,920,750	24,406,306			75	[2] 100	
59	Norfolk								
	Government of city	106,827,256	70,671,904	36,155,352			[4] 75	[5] 50	
	Government of state	109,063,521	70,671,904	38,391,617			[4] 75	[6] 50	
171	Portsmouth								
	Government of city	16,138,435	12,868,903	3,269,532			55	[7] 55	
	Government of state	15,071,515	11,586,520	3,484,995			55	[7] 55	
37	Richmond								
	Government of city	210,238,599	131,824,103	78,414,496			75	[7] 90	
	Government of state	221,521,392	124,791,897	96,729,495			75	[7] 90	
144	Roanoke								
	Government of city	40,947,519	29,259,266	11,688,253			50	[7] 50	
	Government of state	43,362,121	29,259,266	14,102,855			50	[7] 50	
	WASHINGTON.								
225	Bellingham								
	Government of city								
	City corporation	11,203,451	8,221,796	2,981,655			40	40	
	School districts	12,152,675	8,964,068	3,188,607			40	40	
	Government of state	11,203,451	8,221,796	2,981,655			40	40	
	Government of county	11,203,451	8,221,796	2,981,655			40	40	
223	Everett								
	Government of city								
	City corporation	14,021,737	10,273,520	3,748,217			50	50	
	School districts	14,878,970	10,764,520	4,114,450			50	50	
	Port commission	14,021,737	10,273,520	3,748,217			50	50	
	Government of state	14,021,737	10,273,520	3,748,217			50	50	
	Government of county	14,021,737	10,273,520	3,748,217			50	50	
20	Seattle								
	Government of city								
	City corporation	227,825,732	181,059,975	46,765,757			46	46	
	County	227,825,732	181,059,975	46,765,757			46	46	
	School district	230,195,246	183,235,500	46,959,746			46	46	
	Government of state	227,825,732	181,059,975	46,765,757			46	46	
65	Spokane								
	Government of city								
	City corporation	76,696,781	58,285,245	18,411,536			50	50	
	School district	77,562,660	61,127,355	16,435,305			50	50	
	Government of state	76,696,781	58,285,245	18,411,536			50	50	
	Government of county	76,696,781	58,285,245	18,411,536			50	50	
71	Tacoma								
	Government of city								
	City corporation	57,009,630	46,847,073	10,162,557			47	47	
	School district	59,871,664	[8] 59,871,664	(8)			47	47	
	Park district	57,009,630	46,847,073	10,162,557			47	47	
	Government of state	57,009,630	46,847,073	10,162,557			47	47	
	Government of county	57,009,630	46,847,073	10,162,557			47	47	
	WEST VIRGINIA.								
183	Charleston								
	Government of city								
	City corporation	47,665,091	29,331,510	14,172,440	$4,161,141		100	100	100
	School district	47,665,091	29,331,510	14,172,440	4,161,141		100	100	100
	Government of state	47,665,091	29,331,510	14,172,440	4,161,141		100	100	100
	Government of county	47,665,091	29,331,510	14,172,440	4,161,141		100	100	100
138	Huntington								
	Government of city								
	City corporation	50,672,526	29,986,340	14,813,649	5,872,537		100	100	100
	School district	50,672,526	29,986,340	14,813,649	5,872,537		100	100	100
	Government of state	50,672,526	29,986,340	14,813,649	5,872,537		100	100	100
	Government of county	50,672,526	29,986,340	14,813,649	5,872,537		100	100	100
162	Wheeling								
	Government of city								
	City corporation	70,339,344	39,783,200	23,932,695	6,623,449		100	100	100
	School district	70,339,344	39,783,200	23,932,695	6,623,449		100	100	100
	Government of state	70,339,344	39,783,200	23,932,695	6,623,449		100	100	100
	Government of county	70,339,344	39,783,200	23,932,695	6,623,449		100	100	100

[1] For property subject to the general property tax.
[2] Basis in practice for all personal property except personal tangible, which is assessed at 70 per cent, and stocks which are assessed at 80 per cent.
[3] Average rate.
[4] Basis in practice for all real property except public service corporations, which are assessed at 50 per cent.
[5] Basis in practice for all personal property except personal tangible, which is assessed at 66 per cent, and bank stock, which is assessed at 100 per cent.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$15.69	$12.93	$2.50	$662,309	$645,612	$21.60			$16,697	217
$1,337.94	$1,631.40		[3] 11.53	[3] 9.46	1.50	471,118	461.100	15.43			10,018	
1,483.11	1,781.65		[3] 4.16	[3] 3.47	1.00	191,191	184,512	6.17			6,679	
			18.25	12.23	1.50	1,988,034	1,956,609	17.45			31,425	59
952.79	1,423.81		[3] 15.21	[3] 10.18	0.50	1,635,125	1,624,650	14.49			10,475	
972.73	1,442.60		[3] 3.04	[3] 2.05	1.00	352,909	331,959	2.96			20,950	
			20.67	12.03	1.50	340,157	331,019	8.25			9,138	171
402.26	693.21		[3] 18.31	[3] 10.63	0.50	298,566	295,520	7.37			3,046	
375.67	633.53		[3] 2.36	[3] 1.40	1.00	41,591	35,499	0.88			6,092	
			16.55	13.68	2.00	3,599,506	3,521,218	20.97			78,288	37
1,252.39	1,521.48		[3] 12.89	[3] 10.61	1.00	2,749,344	2,710,200	16.14			39,144	
1,319.60	1,572.67		[3] 3.66	[3] 3.07	1.00	850,162	811,018	4.83			39,144	
			16.36	9.29	2.00	696,232	676,910	14.63			19,322	144
885.22	1,565.98		[3] 13.43	[3] 7.59	1.00	559.505	549,844	11.88			9,661	
937.42	1,618.18		[3] 2.93	[3] 1.70	1.00	136,727	127,066	2.75			9,661	
			66.79	26.71		760,143	760,143	29.93				225
			36.28	14.51		418,303	418,303	16.47				
441.15	1,102.88		[3] 23.78	[3] 9.51		266,347	266,347	10.49				
441.15	1,102.88		[3] 12.50	[3] 5.00		151,956	151,956	5.98				
441.15	1,102.88		10.53	4.21		117,995	117,995	4.65				
441.15	1,102.88		19.98	7.99		223,845	223,845	8.81				
			62.27	31.13		884,639	884,639	32.57				223
			35.79	17.89		513,413	513,413	18.90				
516.17	1,032.34		20.32	10.16		284,991	284,991	10.49				
516.17	1,032.34		[3] 13.47	[3] 6.73		200,379	200,379	7.38				
516.17	1,032.34		2.00	1.00		28,043	28,043	1.03				
516.17	1,032.34		9.18	4.59		128.720	128,720	4.74				
516.17	1,032.34		17.30	8.65		242,506	242,506	8.93				
			57.51	26.47		13,127,923	13,127,923	43.23				20
			49.47	22.77		11,296,660	11,296,660	37.20				
750.21	1,630.88		[3] 26.77	[3] 12.32		6,100,880	6,100,880	20.09				
750.21	1,630.88		[3] 12.75	[3] 5.87		2,905,329	2,905,329	9.57				
750.21	1,630.88		9.95	4.58		2,290,451	2,290,451	7.54				
750.21	1,630.88		8.04	3.70		1,831,263	1,831,263	6.03				
			47.00	23.50		3,614,715	3,614,715	34.69				65
			28.05	14.03		2,161,655	2,161,655	20.74				
736.03	1,472.05		16.55	8.28		1,269,685	1,269,685	12.18				
736.03	1,472.05		11.50	5.75		891,970	891,970	8.56				
736.03	1,472.05		9.44	4.72		723,788	723,788	6.95				
736.03	1,472.05		9.51	4.75		729,272	729,272	7.00				
			58.17	27.33		3,344,600	3,344,600	35.24				71
			34.54	16.23		1,997,847	1,997,847	21.05				
600.59	1,277.86		[3] 23.04	[3] 10.83		1,313,618	1,313,618	13.84				
600.59	1,277.86		10.00	4.70		598,717	598,717	6.31				
600.59	1,277.86		1.50	0.70		85,512	85,512	0.90				
600.59	1,277.86		8.05	3.78		458,928	458,928	4.84				
600.59	1,277.86		15.58	7.32		887,825	887,825	9.35				
			21,75	21,75	3.00	1,057,716	1,036,716	27.36			21,000	183
			14.55	14.55	2.00	707,527	693,527	18.30			14,000	
1,257.79	1,257.79		7.50	7.50	2.00	371,488	357,488	9.43			14,000	
1,257.79	1,257.79		7.05	7.05		336,039	336,039	8.87				
1,257.79	1,257.79		0.70	0.70	1.00	40,366	33,366	0.88			7,000	
1,257.79	1,257.79		6.50	6.50		309,823	309,823	8.18				
			21.40	21.40	3.00	1,108,644	1,084,392	22.54			24,252	138
			17.20	17.20	2.00	887,735	871,567	18.12			16,168	
1,053.29	1,053.29		6.40	6.40	2.00	340,472	324,304	6.74			16,168	
1,053.29	1,053.29		10.80	10.80		547,263	547,263	11.38				
1,053.29	1,053.29		0.70	0.70	1.00	43,555	35,471	0.74			8,084	
1,053.29	1,053.29		3.50	3.50		177,354	177,354	3.68				
			11.85	11.85	2.00	853,128	833,522	20.02			19,606	162
			8.15	8.15	1.00	583,069	573,266	13.77			9,803	
1,689.18	1,689.18		3.55	3.55	1.00	259,508	249,705	6.00			9,803	
1,689.18	1,689.18		4.60	4.60		323,561	323,561	7.77				
1,689.18	1,689.18		0.70	0.70	1.00	59,041	49,238	1.18			9,803	
1,689.18	1,689.18		3.00	3.00		211,018	211,018	5.07				

[6] Basis in practice for all personal property except personal tangible, which is assessed at 66 per cent, and money, city and county bonds, and bank stock, which are assessed at 100 per cent.

[7] Basis in practice for all personal property except intangible, which is assessed at 100 per cent.

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

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	WISCONSIN.								
215	Green Bay								
	Government of city	$33,789,705	$24,262,785	$9,526,920		$1,337,350	100	100	
	Government of state	33,789,705	24,262,785	9,526,920		1,221,650	100	100	
	Government of county	33,789,705	24,262,785	9,526,920		1,221,650	100	100	
182	Kenosha								
	Government of city	40,600,995	27,520,510	13,080,485		1,169,970	98	98	
	Government of state	40,600,995	27,520,510	13,080,485		1,169,970	98	98	
	Government of county	40,600,995	27,520,510	13,080,485		1,169,970	98	98	
214	La Crosse								
	Government of city	29,634,821	20,303,970	9,330,851		288,790	95	94	
	Government of state	29,634,821	20,303,970	9,330,851		288,790	95	94	
	Government of county	29,634,821	20,303,970	9,330,851		288,790	95	94	
188	Madison								
	Government of city	72,940,820	58,127,625	14,813,195		914,802	100	100	
	Government of state	72,940,820	58,127,625	14,813,195		914,802	100	100	
	Government of county	72,940,820	58,127,625	14,813,195		914,802	100	100	
13	Milwaukee								
	Government of city								
	City corporation	574,020,559	429,225,310	144,795,249		33,396,742	90	100	
	County	574,020,559	429,225,310	144,795,249		29,903,971	90	100	
	Government of state	574,020,559	429,225,310	144,795,249		29,903,971	90	100	
205	Oshkosh								
	Government of city	33,817,960	24,828,030	8,989,930		445,171	96	[2] 86	
	Government of state	33,817,960	24,828,030	8,989,930		445,171	96	[2] 86	
	Government of county	33,817,960	24,828,030	8,989,930		445,171	96	[2] 86	
127	Racine								
	Government of city	57,812,263	44,087,957	13,724,306		4,030,940	92	60	
	Government of state	57,812,263	44,087,957	13,724,306		4,030,940	92	60	
	Government of county	57,812,263	44,087,957	13,724,306		4,030,940	92	60	
174	Superior								
	Government of city	32,176,265	26,451,460	5,724,805		10,027,000	70	72	
	Government of state	32,176,265	26,451,460	5,724,805		1,100,000	70	72	
	Government of county	32,176,265	26,451,460	5,724,805		1,100,000	70	72	

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

[2] Average rate.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1919—Continued.

this table, see p. 100.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$19.06	$19.06		$662,488	$643,871	$21.37	$18,617	$0.62		215
$1,121.72	$1,121.72	$44.40	[2]13.86	[2]13.86		480,809	468,165	15.54	12,644	0.42		
1,121.72	1,121.72	40.56	1.63	1.63		57,637	55,077	1.83	2,560	0.08		
1,121.72	1,121.72	40.56	3.57	3.57		124,042	120,629	4.00	3,413	0.12		
			20.00	19.60		828,280	812,020	21.28	16,260	0.43		182
1,064.05	1,085.77	30.66	15.72	15.41		648,817	638,248	16.73	10,569	0.28		
1,064.05	1,085.77	30.66	1.33	1.30		56,438	53,999	1.41	2,439	0.06		
1,064.05	1,085.77	30.66	2.95	2.89		123,025	119,773	3.14	3,252	0.09		
			24.00	22.72		715,248	711,234	23.42	4,014	0.13		214
976.02	1,032.47	9.51	15.35	14.53		457,503	454,894	14.98	2,609	0.08		
976.02	1,032.47	9.51	1.52	1.44		45,646	45,044	1.48	602	0.02		
976.02	1,032.47	9.51	7.13	6.75		212,099	211,296	6.96	803	0.03		
			13.50	13.50		997,415	984,701	26.90	12,714	0.35		188
1,992.81	1,992.81	24.99	10.95	10.95		807,025	798,761	21.82	8,264	0.23		
1,992.81	1,992.81	24.99	1.28	1.28		95,237	93,330	2.55	1,907	0.05		
1,992.81	1,992.81	24.99	1.27	1.27		95,153	92,610	2.53	2,543	0.07		
			20.17	18.63		12,045,062	11,580,927	25.97	464,135	1.04		13
			18.71	17.28		11,144,870	10,743,066	24.09	401,804	0.90		
1,287.31	1,394.26	74.90	[2]15.69	[2]14.49		9,327,367	9,008,684	20.20	318,683	0.71		
1,287.31	1,394.26	67.06	3.02	2.79		1,817,503	1,734,382	3.89	83,121	0.19		
1,287.31	1,394.26	67.06	1.46	1.35		900,192	837,861	1.88	62,331	0.14		
			17.49	16.38		598,012	591,849	17.86	6,163	0.19		205
1,020.40	1,089.67	13.43	13.37	12.52		456,254	452,248	13.65	4,006	0.12		
1,020.40	1,089.67	13.43	1.41	1.32		48,743	47,819	1.44	924	0.03		
1,020.40	1,089.67	13.43	2.71	2.54		93,015	91,782	2.77	1,233	0.04		
			19.05	15.55		1,157,448	1,101,323	20.35	56,125	1.04		127
1,068.50	1,308.46	74.50	12.26	10.01		745,254	708,778	13.10	36,476	0.67		
1,068.50	1,308.46	74.50	1.52	1.24		96,295	87,874	1.62	8,421	0.16		
1,068.50	1,308.46	74.50	5.27	4.30		315,899	304,671	5.63	11,228	0.21		
			27.51	19.35		1,024,251	884,958	22.33	139,293	3.52		174
812.04	1,154.32	253.05	[2]16.54	[2]11.63		666,011	532,048	13.43	133,963	3.38		
812.04	1,154.32	27.76	2.44	1.72		80,730	78,446	1.98	2,284	0.06		
812.04	1,154.32	27.76	8.53	6.00		277,510	274,464	6.92	3,046	0.08		

[3] Basis in practice for all personal property except $1,240,460, which is assessed at 100 per cent.

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