DEPARTMENT OF COMMERCE

BUREAU OF THE CENSUS

W. M. STEUART, Director

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

1921

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1921.
FINANCIAL STATISTICS OF STATES: 1921.

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., April 29, 1922.

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 the financial transactions of 183 of the 253 cities for the fiscal year 1921, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and specified assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the revenue collected, the cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

The text 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.

This report was prepared under the supervision of Starke M. Grogan, chief statistician for statistics of states and cities, and Lemuel A. Carruthers, expert chief of division. The text discussion was prepared by Morris J. Hole, expert special agent.

Respectfully,

W. M. STEUART,
Director of the Census.

Hon. HERBERT HOOVER,
Secretary of Commerce.

FINANCIAL STATISTICS OF CITIES
1921

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1921.

INTRODUCTION.

SCOPE OF REPORT.—Table 1 of this report presents statistics of population and area for all of the 253 incorporated places in continental United States, each of which had, at the middle of the fiscal year reported, a population of over 30,000. The 253 places consisted of 245 cities, the towns of Cicero, Ill., Brookline, Mass., and West Hoboken and West New York, N. J., the boroughs of Hazleton and Norristown, Pa., and the villages of Oak Park, Ill., and Hamtramck, Mich. For convenience, all of these municipalities are, in this report, referred to as cities. Tables 2 to 15, inclusive, present financial data for only 183 of these places, and Table 16 presents data on assessments and tax levies and rates for 186 cities. Each of the 70 places for which complete reports were not received is indicated by an index to a footnote in the list of cities on page 11.

The omission of the financial statistics of 70 cities is due to the failure of the officials of those cities to cooperate with the Bureau of the Census by preparing the census schedules. The bureau requested such cooperation in the belief that the city officials had brought their accounting systems into harmony with the census classification to an extent sufficient to enable them to prepare the schedules. For 18 years these schedules had been prepared by agents of the bureau, and through all that period the adoption of a uniform system of accounting and reporting, so far as possible, was urged by the bureau and was much discussed by the city officials in their annual conventions and at other times. Much progress in this direction had been made, and it was thought that the time had come when the request for cooperation could properly be made.

The new plan for securing the statistics was adopted at a time when the agents of the bureau were already in the field and considerable progress had been made in securing returns for this report. They were directed to complete the reports on which they were then engaged and to advise with the officials of other cities, rendering such assistance as might be necessary where the officials expressed a willingness to comply with the bureau's request in future years, but were unable to prepare the schedules required for this report. The bureau, when requesting the cooperation of officials, recognized the fact that a very considerable concession should be made by reducing the amount of work from that formerly required in the preparation of the reports. Accordingly, new schedules, very much simpler than those formerly used, were prepared and sent to the officials of the cities and their independent divisions. The responses were not as favorable as had been expected, though a considerable number of the officials signified their willingness to comply with the bureau's request. Some of these earnestly took up the preparation of the schedules and later forwarded very creditable reports, others stated that after endeavoring to prepare the schedules they were unable to complete them, while others reported that the apparent magnitude of the work was such as to preclude the possibility of completing it, and that therefore they were unwilling to attempt it. Reports prepared by officials of 33 cities were completed and tabulated. In some cases it was not possible for the bureau to complete by correspondence the schedules forwarded by the officials and in other cases schedules were received from some but not all of the divisions of government of the city, and for these reasons the report does not contain statistics of a number of cities on which both the officials and the bureau expended a considerable amount of effort. Schedules for 21 cities were prepared by the bureau from data taken from the printed reports, supplemented by information secured through correspondence with the local officials. The cities for which schedules were prepared by local officials, and those for which schedules were prepared by the Bureau of the Census from printed reports, are indicated by indices to footnotes in the list of cities on page 11.

The reduction in the size of the report, as compared with those of former years, is due largely to the reduction in the number of inquiries on the schedules, though to some extent it is due to the omission of financial data for 70 cities, some of which were in the group of 146 cities for which statistics have appeared in all preceding reports. Many comparisons of data for specified years for the group of 146 cities and for all cities having over 30,000 inhabitants are necessarily omitted from the text, as are many details formerly shown in text tables but not supplied under the new plan for securing data. It is hoped, however, that officials may find in the report much information that may suggest improvements in the financial administration of their cities.

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

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

INCREASE IN THE NUMBER AND POPULATION OF CITIES HAVING OVER 30,000 INHABITANTS.—The growing importance of a report such as this is shown by one of the most striking features of our national development during the thirteen decades that have passed since 1790, when the first Federal census was taken—the greater increase in the population of cities than in that of smaller places and of rural communities. In 1790 the United States had but one city with a population of over 30,000. That was New York, N. Y., which at that time had 33,131 inhabitants. The two cities which ranked next to New York in population were Philadelphia, Pa., with 28,522 inhabitants, and Boston, Mass., with 18,320 inhabitants. In 1790 the national population numbered 3,929,214, and the population of New York, the one city of this class, constituted only 0.8 per cent of that of the Nation. In 1920 the national population numbered 105,710,620, and the 247 cities of this class, with a total population of 36,654,359, contained 34.7 per cent of the entire population of the Nation.

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

Table I.

YEAR.	NATION.	CITIES HAVING A POPULATION OF OVER 30,000.		
	Population.[1]	Number.	Population.[2] Total.	Population.[2] Per cent of national.
1921	107,125,729	253	37,331,611	34.8
1920	105,710,620	247	36,654,359	34.7
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 year 1921 is the estimate as of Jan. 1, 1921; for each of the other years the population is that shown by the Federal census.

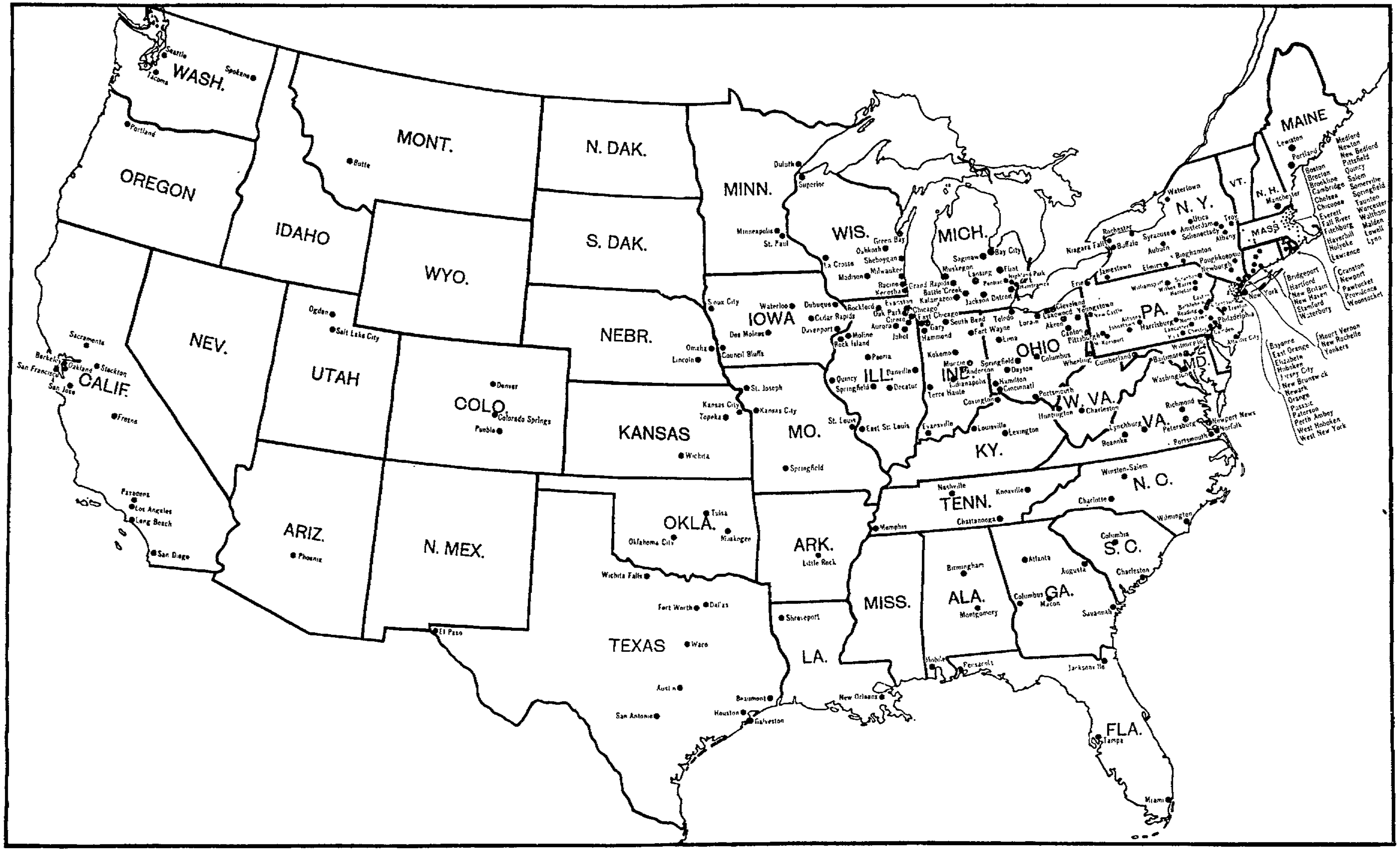
[2] Population shown for the year 1921 is that compiled from estimates as of the medial dates of the fiscal years of the several cities; for each of the other years the popualtion is that shown by the Federal census.

CITIES HAVING A POPULATION OF OVER 30,000 IN 1921.—In the general tables of this report, with the exception of Table 16, the cities are arranged in the order of their estimated population, and each is given a number corresponding to its position in Table 1, which contains data for all of the 253 cities. For convenience in finding the position in the table of the data for each of the cities, the following list has been prepared, the cities being arranged alphabetically by states, and the number assigned to each being designated. The location of each of these cities is shown on the accompanying map of the United States on page 12. The names and numbers of cities for which financial data were not secured are excluded from Tables 2 to 16, inclusive.

State and city.	City number.
Alabama:	
Birmingham [1]	36
Mobile	116
Montgomery	166
Arizona:	
Phoenix [1]	246
Arkansas:	
Little Rock [2]	111
California:	
Berkeley	127
Fresno [3]	146
Long Beach	121
Los Angeles	9
Oakland [1]	31
Pasadena	150
Sacramento [2]	110
San Diego	94
San Francisco	11
San Jose	188
Stockton [3]	184
Colorado:	
Colorado Springs	251
Denver	25
Pueblo	170
Connecticut:	
Bridgeport [1]	44
Hartford [2]	45
New Britain [2]	118
New Haven [2]	40
Stamford [2]	217
Waterbury [2]	80
Delaware:	
Wilmington [2]	62
District of Columbia:	
Washington	14
Florida:	
Jacksonville [2]	79
Miami [2]	233
Pensacola [2]	236
Tampa [2]	138
Georgia:	
Atlanta [1]	33
Augusta [1]	137
Columbus	237
Macon	136
Savannah [2]	85
Illinois:	
Aurora	209
Chicago	2
Cicero	158
Danville [2]	221
Decatur [2]	165
East St. Louis	106
Evanston	199
Joliet	196
Moline [3]	240
Oak Park	183
Peoria	92
Quincy	215
Rockford	108
Rock Island [2]	216
Springfield	120
Indiana:	
Anderson	250
East Chicago	207
Evansville [2]	84
Fort Wayne	83
Gary	128
Hammond [1]	208
Indianapolis	21
Kokomo	241
Muncie	198
South Bend	100
Terre Haute [4]	109
Iowa:	
Cedar Rapids [3]	159
Council Bluffs	210
Davenport [3]	126
Des Moines	52
Dubuque [1]	193
Sioux City	98
Waterloo	206
Kansas:	
Kansas City [3]	67
Topeka [2]	147
Wichita	97
Kentucky:	
Covington	129
Lexington	177
Louisville	30
Louisiana:	
New Orleans	17
Shreveport [2]	164
Maine:	
Lewiston [2]	232
Portland [2]	101
Maryland:	
Baltimore [2]	8
Cumberland [3]	249
Massachusetts:	
Boston	7
Brockton [3]	107
Brookline	197
Cambridge [1]	63
Chelsea	169
Chicopee	211
Everett	185
Fall River	54
Fitchburg [3]	182
Haverhill [3]	134
Holyoke [1]	119
Lawrence [1]	76
Lowell [1]	61
Lynn	71
Malden	149
Medford	190
New Bedford [1]	53
Newton	160
Pittsfield [1]	174
Quincy [2]	153
Salem [3]	172
Somerville	78
Springfield [1]	51
Taunton	202
Waltham	242
Worcester [1]	35
Michigan:	
Battle Creek [1]	204
Bay City	154
Detroit [2]	4
Flint [2]	69
Grand Rapids [3]	47
Hamtramck [2]	139
Highland Park [1]	144
Jackson [2]	151
Kalamazoo [1]	152
Lansing [2]	123
Muskegon [2]	203
Pontiac [1]	219
Saginaw [2]	112
Minnesota:	
Duluth [2]	70
Minneapolis	18
St. Paul	29
Missouri:	
Kansas City [2]	19
St. Joseph [2]	90
St. Louis	6
Springfield [1]	187
Montana:	
Butte [2]	179
Nebraska:	
Lincoln	131
Omaha	34
New Hampshire:	
Manchester [2]	88
New Jersey.	
Atlantic City [1]	145
Bayonne	91
Camden [1]	59
East Orange [3]	142
Elizabeth [1]	73
Hoboken	103
Jersey City	22
Newark [2]	15
New Brunswick [3]	227
Orange [2]	225
Passaic	114
Paterson [2]	49
Perth Amboy	175
Trenton [1]	55
West Hoboken	186
West New York [1]	243
New York:	
Albany [2]	60
Amsterdam [2]	224
Auburn	214
Binghamton [1]	104
Buffalo	12
Elmira [2]	161
Jamestown [2]	192
Mount Vernon [3]	168
Newburgh	245
New Rochelle	212
New York	1
Niagara Falls	141
Poughkeepsie	218
Rochester	23
Schenectady [2]	81
Syracuse	37
Troy [2]	99
Utica	74
Watertown [2]	235
Yonkers	68
North Carolina:	
Charlotte	156
Wilmington [1]	223
Winston-Salem	148
Ohio:	
Akron [2]	32
Canton	82
Cincinnati	16
Cleveland [2]	5
Columbus	27
Dayton [2]	43
Hamilton [2]	189
Lakewood	171
Lima [2]	178
Lorain [2]	201
Portsmouth [1]	226
Springfield	115
Toledo [2]	26
Youngstown	50
Oklahoma:	
Muskogee	244
Oklahoma City	77
Tulsa [2]	86
Oregon:	
Portland [2]	24
Pennsylvania:	
Allentown	95
Altoona [4]	117
Bethlehem	133
Chester	124
Pennsylvania.—Con.	
Easton [1]	222
Erie [3]	75
Harrisburg	93
Hazleton	230
Johnstown [3]	105
Lancaster	135
McKeesport [4]	157
New Castle [1]	162
Norristown [2]	231
Philadelphia	3
Pittsburgh	10
Reading	65
Scranton	48
Wilkes-Barre [2]	96
Williamsport [2]	213
York [2]	155
Rhode Island:	
Cranston [2]	253
Newport	248
Pawtucket	113
Providence	28
Woonsocket	167
South Carolina.	
Charleston	102
Columbia	200
Tennessee:	
Chattanooga	125
Knoxville	89
Memphis	41
Nashville	58
Texas:	
Austin	220
Beaumont	176
Dallas	42
El Paso	87
Fort Worth [2]	64
Galveston	163
Houston [1]	46
San Antonio [2]	39
Waco [2]	194
Wichita Falls [1]	173
Utah:	
Ogden	228
Salt Lake City	57
Virginia:	
Lynchburg	252
Newport News	205
Norfolk	56
Petersburg [2]	234
Portsmouth	132
Richmond [1]	38
Roanoke	143
Washington:	
Seattle	20
Spokane	66
Tacoma	72
West Virginia:	
Charleston	181
Huntington [3]	140
Wheeling	130
Wisconsin:	
Green Bay [2]	238
Kenosha [3]	180
La Crosse [2]	247
Madison [3]	195
Milwaukee [2]	13
Oshkosh	229
Racine	122
Sheboygan [2]	239
Superior [3]	191

[1] Report prepared by local official.
[2] Report not received.
[3] Report prepared by Bureau of the Census from data taken from printed reports.
[4] Data received for only Table 16.

LOCATION OF CITIES IN THE UNITED STATES HAVING A POPULATION OF OVER 30,000 AT THE MIDDLE OF THE FISCAL YEAR 1921.



DESCRIPTION OF GENERAL TABLES.

NUMBER AND CHARACTER OF GENERAL TABLES.

The statistics of the 183 incorporated places represented in this report are presented in 16 general tables. Table 1 gives certain statistics relating to population and area; Table 2 gives the date of the close of the fiscal year of the divisions and funds of the governments of the municipalities, and the totals of their revenue and nonrevenue receipts and governmental-cost and nongovernmental-cost payments, together with their cash balances at the beginning and close of the year; 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, 7, and 8 present detailed statistics relating to revenue receipts; Tables 9 to 12, inclusive, present detailed statistics of payments for governmental costs, together with certain per capita averages and data on per cent distribution of payments for expenses; Table 13 shows the nonrevenue receipts and nongovernmental-cost payments; Table 14 sets forth the value of certain assets; Table 15 relates to municipal indebtedness; and Table 16 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 183 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, so far as reported, for 245 of the 253 municipalities covered by the report the years in which they were organized as cities; for Cicero, Ill., Brookline, Mass., and West Hoboken and West New York, N. J., the years in which they were organized as towns; for Oak Park, Ill., and Hamtramck, Mich., the years in which they were organized as villages; and for Hazelton and Norristown, Pa., the years in which they were organized as boroughs. In October, 1921, it was determined by popular vote to set up a city government for Hamtramck, Mich., which would take over the functions of the village and those of Hamtramck township.

Population.—Except as indicated by footnotes, the table shows for each city the estimated population at the middle of the fiscal year reported, the date of which is shown in the preceding column. For certain cities no estimates of population were made, the enumerated populations of January 1, 1920, being used for the purpose in this report. These cities showed an actual decrease in population between the enumeration of April 15, 1910, and that of January 1, 1920, or an increase due only to the annexation 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. The date chosen is the middle of the fiscal year of the general treasury of the city corporation, even though independent governmental districts or independently administered funds may have fiscal years which do not coincide with that of the city's general treasury. The estimates of population shown in the table, 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 January 1, 1920, to the date of estimate, the middle of the fiscal year reported, was at the same rate as the increase between the census enumeration of April 15, 1910, and that of January 1, 1920. 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.

In separate columns are shown the population of each city as enumerated at the decennial censuses of 1920, 1910, and 1900.

Area.—The last column of the table shows, for each city, the total area subject to the administration of the city corporation on July 1, 1920.

Table 2.

Summary of receipts and payments.—Table 2 presents for the municipalities covered by this report, and for their several funds, a summary of their receipts classified as revenue and nonrevenue, and of their payments classified as governmental-cost and nongovernmental-cost. In the column for receipts headed "Revenue" are summarized all amounts that are recorded in the books of the several municipalities as having been received on revenue account other than receipts in error and accrued interest received on the original issue of debt obligations. They represent amounts of moneys or other wealth received by or placed to the credit of the local governments for governmental purposes, under such conditions that they increase the assets without increasing the debt liabilities or decrease the debt liabilities without decreasing the assets. In the second column for receipts are summarized all other receipts under the heading "Nonrevenue." These amounts are included in local accounts and must be set up to secure a complete statement, although they do not result in an increase in the net value of municipal assets. In the column for payments headed "Governmental-cost" are summarized all amounts recorded in the books of the several municipalities as having been paid on account of expenses, interest, and outlays, 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." These payments do not result in a decrease in the net value of municipal assets. The receipts and payments summarized as here stated are given in considerable detail in Tables 3 and 13.

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

The term "County" appears as the designation of independent governmental units in eight of the cities of Groups I and II, as follows: Chicago, Ill., Los Angeles, Calif., Pittsburgh, Pa., Buffalo, N. Y., Cincinnati, Ohio, Minneapolis, Minn., Seattle, Wash., and Indianapolis, Ind. The data shown for these units, except those tabulated opposite the designation "County as agent," comprise percentages of the entire data for the county, the per cent in each case being based upon the ratio between the assessed valuation of the city and that of the entire county. This treatment seems desirable because of the fact that in seven of the cities of these groups, which were reported, viz: New York, N. Y., Philadelphia, Pa., St. Louis, Mo., Boston, Mass., San Francisco, Calif., Washington, D. C., and New Orleans, La., the original county organization has been merged with that of the city. The addition of the county figures therefore places the cities of Groups I and II on a more comparable basis than would be secured without such addition. The data for cities of these two groups, however, are not comparable with those for cities of Groups III, IV, and V, with the exception of those for Denver, Colo., a municipality in which the county organization is merged with that of the city. For cities with county receipts and payments, this report presents correct statements of the revenue receipts of each of the divisions of government—city corporation, county, and school or other district—so far as such moneys were received by it, whether the revenues were collected by the divisions for which they were levied or by another division. For six of the cities having a population of over 300,000 the data for this report were not received. Of these, Detroit, Mich., Cleveland, Ohio, Milwaukee, Wis., Newark, N. J., and Kansas City, Mo., are located in counties whose jurisdiction extends over them, while in Baltimore, Md., there is no separate county organization.

As subordinate to each governmental unit, Table 2 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 accounts or maintain separate systems of accounts therefor. With the exception just mentioned, the first column of Table 2 shows the classes of funds with separate sets of records, but it does not show the number of separate sets of records that must be consulted, because many funds, especially trust funds, may be administered by separate boards, a fact that is only in part revealed in the next column, which shows the dates on which the several fiscal years close. Where two or more funds of the same class close their fiscal years on the same date, the table gives no indication as to their number. A large number of funds indicates that many municipal transactions are not under a central accounting control, and that responsibility is divided among several officials. Judging from the experience of the commercial world, it is believed that the best financial administration is possible only when all financial transactions are brought within one accounting system and when one official is held responsible for its proper conduct.

The term "general treasury" is applied to the aggregate of the principal city funds, other than investment, trust, and sinking funds, over which the city auditor or comptroller exercises authority. The term "cash in transit" is the designation applied to cash entered on the books of one department as paid to another but not recorded on the books of that other department as received during the fiscal year reported. 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 the dates on which the fiscal years of all municipal funds close. The widely varying dates complicate the work of compiling the statistics, and render the results much less comparable than they would be if a uniform date were adopted. Not only do the various cities close their fiscal years on many different dates, but often the fiscal years of units of the same city and of their funds and accounts close on different dates. A uniform date for the close of the fiscal years of all divisions, funds, and accounts of cities would greatly facilitate the compilation of comparable municipal statistics. Several states have statutes fixing a uniform date for their cities, and the enactment of similar laws can not be too strongly urged.

Table 3.

Revenue receipts and governmental-cost payments.—Table 3 is designed to present for each of the 183 municipalities for which data were received, and for each independent governmental body organized for the purpose of supplying services to these local communities, the revenue receipts and governmental-cost payments, together with the results or outcome of the combined transactions of the municipality, so far as can be shown by a statement of receipts and payments. The governmental units of each city, which have power to levy and collect taxes and to incur indebtedness, are shown under the heading "City and division of municipal government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue receipts and governmental-cost payments of all funds and accounts of the city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. For 83 municipalities from which reports were received the city corporation was the only local governmental unit. Where there were additional governmental units the revenue receipts and governmental-cost payments of each unit, including such receipts and payments of all funds and accounts subordinate to such unit, are shown on the line of the descriptive title of the unit. The governmental units shown in the table, with the possible exception of some of the counties, for which parts of the data are included, all exercise municipal functions. The purpose subserved by including certain data of counties with eight of the larger cities is set forth in the text for Table 2. The significance of the terms employed in Table 3 as designations of the several sources of revenue receipts and the objects for which governmental-cost payments were made are set forth below.

Revenue receipts.—The term "revenue" is defined in the text for Table 2, and the terms applied to the several classes of revenue receipts are defined in the paragraphs which follow.

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

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

In Table 3 special taxes are tabulated under two heads. In the column headed "Property" are shown the amounts received by 57 cities, located in eight states, as taxes on special properties, or properties other than those classified as general, the taxes on which are designated "General property taxes," as above defined. The receipts reported by the cities of the eight states were from the following sources: Cities of Massachusetts—the tax on the stock of banks and corporations, and the street railway tax; New York, New Jersey, Rhode Island, and Connecticut—the tax on bank stock; Louisiana—the tax on deposits in Morris Plan banks; North Carolina—the tax on the stock of building and loan associations; and Indiana—the tax on traction mileage in Marion County outside of Indianapolis, which appears in the table because of the inclusion of a percentage of the county data for reasons stated in the text for Table 2.

The special taxes shown in the column headed "All other" were reported by 55 cities located in seven states and the District of Columbia, and were from the following sources: Cities of Massachusetts—the income tax; New York—the income tax and the mortgage tax; Ohio—the inheritance tax; Wisconsin—the income tax; Minnesota—the mortgage tax and the inheritance tax; Connecticut—the inheritance tax; Missouri—the mortgage tax; and the District of Columbia—the incorporation tax, which elsewhere is a source of state revenue.

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

Business taxes.—Business taxes are taxes upon business and business activities exacted, with or without the issue of licenses, from persons natural and corporate (1) in proportion to the volume of business, (2) by reason of the business in which they are engaged, or (3) by reason of some activity which constitutes a part of their business. As here defined, business taxes 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.

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

Special assessments and special charges for outlays.—Special assessments are compulsory contributions levied under the taxing or police power to defray the costs of specific public improvements or public services undertaken primarily in the interest of the public. They differ from the general property tax in that they are apportioned according to the assumed benefits to the property affected by the improvements, or the assumed benefits to individuals or corporations by reason of the services performed. The amounts shown in the table include all amounts received on account of assessments levied to meet such costs for street and sewer construction and maintenance, and for other improvements and services, as had been assessed against the benefited properties.

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

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

Subventions and grants.—Subventions and grants are amounts contributed by one civil division, as a state or county, to its minor civil divisions, as an aid or subvention to assist in the support of specified functions. The amounts of subventions received from the state and from the county are separately shown in Table 6.

Donations and gifts.—Donations and gifts consist of gratuitous contributions received from private persons and corporations in the form of gifts or bequests of cash, securities, realty, or other property, the principal or income of which can be expended for municipal uses, which in most cases are designated by the donor.

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

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

Rents of investment properties.—The receipts from rents tabulated in Table 3 comprise all amounts received by the various divisions and funds of the government of the city from the rental of real property held principally or wholly for investment purposes. Such receipts from rents are further classified in Table 6, which shows separately the amounts received by sinking and public trust funds and by investment funds.

Receipts from interest.—Table 3 shows the total amount of interest received on revenue account by the general treasuries of the various divisions of the government of the city and by their separate funds, except such amounts as were received as interest on taxes and special assessments, which are tabulated with the receipts from revenues of those two classes. The receipts from interest are further classified in Table 6, which shows separately the amounts received by sinking funds, public trust funds, and investment funds, and on current deposits of administrative funds.

Earnings of general departments.—General departments, as the term is used by the Bureau of the Census, include all departments of administration which have charge of municipal activities, except those charged with the administration of public service enterprises, such as water-supply systems, electric-light systems, gas-supply systems, and markets. The revenue receipts of general departments are derived from fees, charges, minor sales, and allied sources. The fees and charges here included are those which represent the actual compensation for services performed. They are to be distinguished from receipts which secure for the individuals or corporations making the payments the privilege or right of doing something, such as license fees, which are tabulated as receipts from business and nonbusiness license taxes. A tabulation of departmental receipts, classified by general departments, is presented in Table 7.

Earnings of public service enterprises.—Under the designation "public service enterprises" the Bureau of the Census includes those enterprises or branches of municipal service which are established and maintained by city governments for the purpose of providing the public, or the public and the city, with some utility or service, such as water, electricity, or gas. The amounts of the revenue receipts of each of the most important public service enterprises are separately shown in Table 8.

Governmental-cost payments.—Under the general heading "Governmental-cost payments" are included all costs of municipal governments, consisting of the costs of the services employed, properties constructed, purchased, or rented, public improvements constructed or otherwise acquired, materials utilized, and interest on borrowed moneys, which are incurred for protecting person, property, and health, providing social necessities and conveniences, caring for the dependent and delinquent classes, and performing other services and carrying on other activities for which those governments have authority. These costs are readily separable into three classes—expenses, interest, and outlays.

Expenses.—Municipal expenses are the costs and losses of cities from which no permanent or subsequently convertible value is received or receivable. They are (1) the costs, exclusive of those arising from the construction or acquisition of permanent properties or improvements, which are incurred by cities and their independent divisions of government on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of government, and the management of trusts; and (2) the losses occasioned by depreciation of so-called permanent properties, and otherwise. Table 3 presents these costs separately for general departments and for public service enterprises, and Tables 9 and 11 present them separately for the different departments and enterprises.

Interest charges.—The term "municipal interest charges," is a designation of interest costs incurred by municipalities for the use of credit capital. All payments on account of such charges are shown in a single column of Table 3.

Outlays.—Municipal outlays are the costs of land and other properties and public improvements more or less permanent in character, which are owned and used by municipalities in the exercise of their municipal functions or in connection with the business undertakings conducted by them. In the column for outlays are shown the aggregates of all payments for the purchase and improvement of land, the erection of new buildings, the installation and extension of water-supply systems, electric-light systems, and other enterprises, the purchase of equipment for the fire department, purchases to increase the collections of libraries, museums, and art galleries, and all other acquisitions which add to the number and value of the permanent possessions of the municipality. Payments for outlays for the general departments are separately shown in Table 12, as are also the total payments for outlays of public service enterprises.

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

In the last three columns of Table 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 each of the cities in which such payments were in excess of revenue receipts, and in the second column is shown the excess of revenue receipts over governmental-cost payments for each of the cities in which revenue receipts were the greater. Of the 183 cities for which reports were received, 136 made governmental-cost payments in excess of their revenue receipts, and 47 realized enough from revenues to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying debt.

Comparison of revenue receipts and payments for expenses and interest.—The last column of Table 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. Of the 183 cities reported, 167 received from revenues amounts in excess of their payments for expenses and interest.

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. The most significant figures of the table are those for the five groups of cities arranged according to population. They show that the per capita receipts and payments tend to increase with the size of the cities from those having a population of from 30,000 to 50,000 to those with over 500,000 inhabitants, the increase in the amounts of these transactions being in greater proportion than the increase in population. The population on which the per capita amounts are based is, in each case, the estimated population of the city at the middle of the fiscal year of the city corporation, as shown in the third column of Table 1.

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 per cents are in all cases computed upon the basis of the receipts and payments shown in Table 3.

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

Per cent of revenue receipts required for meeting expenses and interest and available for outlays.—Of the total revenue receipts of the 183 cities covered by this report, 74.4 per cent was required for meeting expenses, 11.4 per cent was required for meeting interest payments, and the remainder, 14.2 per cent, was available for outlays or other purposes.

Per cent relation of revenue receipts to governmental-cost payments.—The last five columns of the table show the per cent of governmental-cost payments applied on expenses of general departments, expenses of public service enterprises, interest, and outlays, and the per cent of the total governmental costs that were represented by revenue receipts. For 47 of the 183 cities the revenue receipts were greater than the governmental-cost payments; while, for the remaining 136 cities, the revenues were not sufficient to meet the costs of the year for expenses, interest, and outlays.

TABLE 6.

Receipts from subventions.—The total amount received by the 183 cities as subventions from other civil divisions was $48,803,397, of which about 85 per cent was for educational uses. The largest amount of such revenue received by a single city, $9,218,093, was received from the Federal Government by Washington, D. C. This amount, which constituted 37.1 per cent of the total revenue receipts of the city for that year, was received in accordance with the organic act of 1878, under which the United States Government assumed a part of the principal expenditures of the District of Columbia, which is coterminous with the city of Washington.

Receipts from rents of municipal investment properties.—The receipts from rents tabulated in Table 6 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 properties held as investments by investment funds or incidentally acquired and held pending an opportunity for a favorable sale.

Four cities—New York, N. Y., Philadelphia, Pa., Boston, Mass., and Cincinnati, Ohio—reported very large amounts as received from rents of investment properties. The whole amount reported by New York was received as rentals of rapid transit lines; of the amount reported by Philadelphia, $3,592,864 was received as rentals of gas works; of the amount reported by Boston, $1,452,877 was received as rentals of rapid transit lines; and of the amount reported by Cincinnati, $1,241,475 was received as rental of a railroad. These properties were owned by the cities, but as they were not operated by them are classed by the Bureau of the Census as investments and not as public service enterprises.

Receipts from interest.—Table 6 shows all interest receipts of the general treasury and of the separate funds of the cities from which reports were received, except (1) receipts from interest on taxes and special assessments, which are included with revenues of those two classes as shown in Table 3, (2) receipts of accrued interest on original loans, which are included in the nonrevenue receipts shown in Table 13, and (3) receipts of interest on private trust account, which are included in table 13.

The first column of the interest section of Table 6 shows the total revenue receipts from interest—that is, the total receipts from interest, except as above stated, less receipts in error later corrected by refund payments. These revenue receipts are arranged in four groups—those received on current deposits of general administrative funds, and those received on investments and deposits of sinking funds, of public trust funds, and of investment funds.

Table 7.

Character of receipts tabulated as from general departmental earnings.—American municipalities realize considerable amounts of revenue from fees, charges, rents, sales, and allied sources. The revenues from these sources are what economists call "contractual" as distinguished from the "compulsory" revenues tabulated in Table 3 as taxes, special assessments, and fines. They 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.

Receipts from fees and charges.—The receipts of the general departments from fees and charges include all amounts received by the cities as compensation for services rendered to the payers by the general departments of the cities, whether the services were clerical in character, the compensation for which is called a "fee," or were other than clerical, the compensation for which is called a "charge." The amount of a fee is generally established by law in advance, while the amount of a charge is 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 sewers and repairing pavements which have been damaged by those making such connections.

Receipts from rents and sales.—As receipts from rents there are included in Table 7 only amounts received for the use of real property employed principally for departmental uses. Similar receipts from rentals of property used primarily for productive enterprises are included in Table 8, and those of property held for investment purposes are tabulated in Table 6. As receipts from sales there are included in Table 7 receipts from the sale of discarded equipment and materials where the payments for replacement and renewal of such equipment and for the services which produced the materials sold are classified as expenses. Similar sales on outlay account are tabulated in Table 13.

Receipts from other sources.—Certain receipts from sources other than those above described are classed as departmental, the principal items being amounts received as insurance to cover losses by fire in cases where the repair of fire damage is charged to expense. Receipts from insurance where the repair of damage is charged to outlay are classified as offsets to outlays and are included in the nonrevenue receipts shown in Table 13.

Classification of general departmental receipts.—The receipts from fees, charges, rents, sales, and allied sources are classified in this report according to the division of government 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 all departments, offices, and accounts of the government exclusive of the public service enterprises, and (2) those received by the public service enterprises. Receipts mentioned in (1) and (2) are shown in Tables 7 and 8, respectively.

The receipts of Table 7 are arranged in nine principal divisions, which correspond to the classification employed in tabulating the general departmental expenses and outlays, as given in Tables 9 and 12. The nine divisions 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; and IX. Miscellaneous. The principal departments, offices, and accounts grouped by the Bureau of the Census under each of these divisions of government are listed in the text descriptive of Table 9.

TABLE 8.

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, maintained, and operated by the 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 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 arising 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 deposits nor charged with the 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 city departments and to other enterprises of the city government.

Receipts of public service enterprises.—The receipts shown in Table 8 for the different classes of public service enterprises include all revenue receipts of these enterprises recorded in the city books, with the exception of interest on current deposits. Of the large amount reported for New York, N. Y., in the column headed "All other enterprises," $2,007,311 was received from ferry tolls and $331,816 from bridge tolls. Amounts for other cities appearing in that column were received principally from ferries, toll bridges, harbor towage and pilotage, land development, ice plants, farms, a levee, and a canal.

TABLE 9.

Payments for expenses of general departments, total and per capita.—In table 9 are presented the governmental-cost payments, total and per capita, for expenses other than those for public service enterprises, arranged according to nine main groups of municipal departments, offices, and accounts, and in a few cases showing separately the more important individual departments such as the police and fire departments and schools.

The principal departments, offices, and accounts grouped by the Bureau of the Census under each of the nine general divisions of government are as follows:

I.—GENERAL GOVERNMENT.

Legislative:
- Council and board of aldermen.
- Clerk of council.
- Legislative investigation.

Chief executive offices:
- Mayor.
- Executive boards and commissions.

Finance offices and accounts:
- Auditor or comptroller.
- Special accounting and auditing.
- Treasurer or chamberlain.
- Assessment and levy of revenue.
- Collection of revenue.
- Other finance offices and accounts.

Law offices and accounts.

Other general executive offices and accounts:
- City clerk.
- City engineer.
- Public works and service.
- Civil service.
- Public buildings and grounds.
- City planning.
- All other.

Judicial:
- General municipal courts.
- Special courts.
- Superior courts.
- Coroner.
- Marshal and sheriff.

Elections.

General government buildings:
- General expenditures.
- Rent of offices and buildings.

II.—PROTECTION TO PERSON AND PROPERTY.

Supervising department.

Police department.

Fire department:
- General expenditures.
- Water service.

Militia and armories.

Register of deeds and mortgages.

Inspection for protection to person and property:
- Building.
- Plumbing.
- Weights and measures.
- Electric wiring.
- Boiler.
- All other.

Other protection to person and property:
- Pounds.
- Examining engineers and plumbers.
- Police and fire alarm.
- Humane societies.
- Employment agencies.
- Rate investigations.
- All other.

III.—Conservation of Health.

Health department administration.
Vital statistics.
Prevention and treatment of communicable diseases:
  Tuberculosis.
  Other communicable diseases in hospitals.
  All other.
Conservation of child life:
  Medical work for school children.
  Other conservation of child life.
Food regulation and inspection:
  Milk and dairy control.
  Other food control.

IV.—Sanitation or Promotion of Cleanliness.

Sewers and sewage disposal.
Street cleaning.
Other refuse collection and disposal.
Public convenience stations.
Other sanitation or promotion of cleanliness.

V.—Highways.

Supervising department.
Roadways.
Other highway structures.
Prevention of street dust.
Snow and ice removal.
Street lighting.
Waterways.
Repair and construction for compensation.

VI.—Charities, Hospitals, and Corrections.

Supervising department.
Outdoor poor relief.
Poor in institutions.
Care of children.
Other charities.
General hospitals.
Insane in institutions.
Correctional institutions for adults.
Correctional institutions for minors.
Probation boards and officers.

VII.—Education.

Schools.
Libraries.

VIII.—Recreation.

Educational recreation.
General recreation.
Parks and trees.
Quasi-productive park enterprises.

IX.—Miscellaneous.

Pensions and gratuities:
  Police department.
  Fire department.
  Schools.
  All other.
Relief to special classes:
  Mothers' pensions.
  Soldiers' relief and burial.
Administration of funds:
  Public trust.
  Investment.
Judgments and losses.
Unclassified.
Undistributed:
  Municipal service enterprises.
  All other undistributed.

Table 10.

Per cent distribution of payments for the principal general departmental expenses.—Table 10 shows, by principal divisions of the general departmental service, the per cent distribution of the payments for expenses, other than for public service enterprises. This distribution shows the relative importance of the principal classes of expenses for the several cities and groups of cities.

Table 11.

Payments for expenses of public service enterprises.—The nature of the municipal activities included by the Bureau of the Census under the general head "Public service enterprises" is described in the text discussion of Table 8. The water-supply system is the most important public service enterprise operated by American cities.

Table 12.

Payments for outlays.—The payments for outlays presented in Table 12 comprise the amounts paid by the several cities for the acquisition and construction of more or less permanent properties and public improvements, including payments for additions made to those previously acquired or constructed, but exclusive of payments in error for the correction of which counterbalancing amounts were later received. The payments last mentioned and the counterbalancing receipts, the most important of which are derived from sales of real property and insurance adjustments, are included in the data presented in Table 13.

In the case of 17 cities the payments for outlays shown in Table 12 exceed the amounts shown in Table 3, in the column headed "Outlays" by the amount of those payments for outlays recorded in Table 12 which were offset by receipts from the public on outlay account, but which could not be deducted from outlays for the individual department with which they are identified because such outlays were smaller than the offsets, or because the character of the offset was not reported with sufficient precision to identify the department for which the original outlay had been made. The payments of Table 12 are thus the total payments on outlay account less payments in error and the larger part of payments offset by receipts, while in the preparation of Table 3 it was possible to eliminate the remaining payments offset by receipts on outlay account. Table 3, therefore, shows the governmental-cost payments for outlays, or the amount by which the value of the permanent properties and public improvements was increased as a result of the cash transactions of the year.

The governmental-cost payments for outlays of the 183 cities reported, as shown in Table 3, amounted to $317,448,193. The excess of receipts from the issue of debt obligations over payments for the cancellation of debt obligations, as shown in Table 13, was $253,808,281. The governmental-cost payments for outlays, therefore, exceeded the increase in debt by only $63,639,912. This shows that for the 183 cities as a whole the increase in debt during the year amounted to 80 per cent of the governmental-cost payments for new properties and public improvements.

TABLE 13.

Nonrevenue receipts and nongovernmental-cost payments.—Nonrevenue receipts are amounts received under such conditions that they do not result in an increase in the value of municipal assets without increasing the indebtedness, and nongovernmental-cost payments are amounts paid under such conditions that they do not result in a decrease in the value of municipal assets without decreasing indebtedness. The relation of these receipts and payments to the records from which census reports are compiled and the reasons for including them in this report are set forth in the text for Table 2.

Receipts from the issue and payments for the cancellation of debt obligations.—The transactions relating to debt, the totals of which are shown in Table 13, are the net amounts received and paid, or the par value of the obligations plus premiums and less discounts, on all obligations in the form of funded and floating debt, revenue loans, special assessment loans, and warrants issued but not paid during the year reported or issued in a former year and paid in the year reported.

Receipts for and payments to other civil divisions.—The receipts on account of other civil divisions represent the total amounts received as taxes and other revenues, where collections were made by a division of the government of the city for the state, county, or other division of government not included in this report as a division of the government of the city; and the payments to other civil divisions represent the total amounts disbursed to the civil divisions for which moneys were collected. Such receipts and payments are agency transactions that are authorized by statutes.

Receipts and payments on account of private trusts.—Nearly all cities receive and disburse moneys on account of private trusts. Such trusts are of two kinds—those under which the city assumes the obligation of applying to specified uses the moneys deposited or the interest derived therefrom for the individual or corporation whose deposit is accepted in trust, and those under which the city merely holds moneys or securities until the fulfillment of certain conditions or the determination or discovery of the owner. Table 13 shows the total amounts received and paid on account of private trusts of both kinds, whether they were carried on the books as separate funds or merely carried as accounts of the general fund. In all cases the balances on hand constitute an obligation of the city or division of government.

Receipts and payments on account of investments.—The amounts shown in Table 13 as received from the sale and paid for the purchase of investments represent the total amounts of such transactions of all sinking funds, public trust funds, and investment funds of the city and any independent division of government included in this report as one of the constituent units of the government of the municipality. Such transactions consist merely in an exchange of assets of one form for those of another, and neither increase nor diminish the value of the assets of the fund in which the transaction takes place. They must, nevertheless, be shown in a complete statement of municipal transactions, particularly as they are interwoven with the other transactions of the funds.

Receipts and payments on account of supplies.—Many cities maintain departments or offices which purchase supplies in quantity and issue them on requisition, charging them to the departments and taking credit for the amounts. The receipts shown under this head in Table 13 include, for general supplies, only the excess of accounting receipts for supplies used for governmental purposes over the cost of those purchased; they also include all amounts received on account of school books sold to pupils, and all amounts received from school lunch rooms. The payments shown under this head in Table 13 include, for general supplies, only the excess of payments for supplies over the cost of those charged to expense and outlay accounts; they also include all amounts paid on account of school books purchased for sale to pupils, and all amounts paid on account of school lunch rooms.

Receipts offsetting outlays and payments for outlays offset by receipts.—In the column headed "Offsets to outlays" are shown the total amounts received on outlay account from the sale of materials and from charges in reimbursement for services where the costs of the materials and services were originally entered as payments from outlay accounts, also amounts received as insurance adjustments where the cost of replacing the property destroyed was recorded as paid from an outlay account. In the case of small losses by fire, where the replacement is classed as a repair, the receipts from insurance adjustment are included in the departmental receipts of Table 7. In the column headed "Outlays offset by receipts" are tabulated the total amounts that have been deducted from the recorded outlays because of the offsetting receipts above described, the amounts tabulated in the two columns being identical.

Receipts and payments on account of accrued interest and refunds.—Accrued interest received or paid is disbursed or recovered at the close of the interest period in which the transaction takes place. The effect upon the treasury is, therefore, the same as would be produced by a refund payment or receipt, although the amount may or may not be paid to or recovered from the individual or corporation with whom the original transaction took place. The amounts of these transactions are included in the data of Table 13, as they in no way affect the amounts received from revenue or disbursed for governmental costs. They constitute only a small part of the amounts tabulated in the columns under discussion. The amounts in the two columns include both the receipts and payments on account of accrued interest and the amounts entered in revenue and governmental-cost accounts that are offset thereby.

The refund receipts included in Table 13 are all receipts in correction of error and erroneous receipts later corrected by refund payments, and the refund payments include all payments in correction of error and payments in error later corrected by refund receipts.

It will be observed that for each city the amounts shown in the two columns are identical, as is the case in the two columns for receipts offsetting outlays and outlays offset by receipts. As it is probable that some corrections were not made and that some offsets were not received within the fiscal year in which the original transactions were recorded, it is apparent that the data of these four columns are correct only within a small margin of error. This could be eliminated only by tracing all such items to the source, which would require research much more extended than would be justified by the slight correction secured.

Receipts for and payments to independent divisions.—The independent divisions of the municipality are the divisions of government having the power to levy taxes for their uses, with jurisdictions extending over a part or all of the territory of the city. The statutes providing for the collection of taxes vary widely in the different states, and in conformity with them some cities collect only their own taxes, others collect taxes for themselves and for some or all of their independent divisions as well as for other civil divisions, and in some cities the independent divisions collect a part or all of their own taxes. The Bureau of the Census classifies as revenue of a city or an independent division only those revenues received by it for its own use, whether collected by it or not. Collections made for another independent division are classified as nonrevenue receipts of the collecting division and such moneys when disbursed to the division for which they were collected are classified as nongovernmental-cost payments. Table 13 shows the total amount of such collections received for and paid to other independent divisions by all of the independent divisions of each city.

Receipts and payments on account of general transfers.—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, or the use of rented quarters. Such transactions result in the recording of general transfer receipts and general transfer payments. Although general transfers do not yield data of statistical value, their amounts have been included in census reports, as in Table 13 of 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 that of transfers between accounts of the same fund, which are not included in the reports because the receipts and payments growing out of them balance each other within the fund and their inclusion would serve no statistical purpose.

TABLE 14.

Amount of specified assets at close of year.—Table 14 shows, for each city, the assets at the close of the year reported of the sinking, public trust, investment, and private trust funds as recorded in the books of the several divisions of the government of the municipality, whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year. All cash on hand at the close of the year is shown in the five columns, as will be observed by comparing the total of these five items for any city or group of cities with the statement of cash on hand at the close of the year as shown in Table 2 of this report. The data for real property and securities are shown only in Table 14. The valuations shown for the investments of the funds are the book values. The figures for real property may represent its cost to the fund or its valuation at a recent appraisement. The data for securities are usually carried on the records of the fund at their face value, profits and losses being recorded only when the securities are disposed of; but if for any city they were reported at cost or at their market value on the last day of the fiscal year, those valuations were used in compiling the table.

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

Assets in public trust funds.—Public trust funds are established by cities and their independent divisions for the purpose of conserving and administering moneys and other forms of wealth that come to them by donation, bequest, or otherwise, under such conditions that the recipient becomes a trustee charged with the administration of the fund and with disbursements from it or from income derived from its principal for designated public uses. The usual purposes for which these funds are created are the support of educational activities in schools and libraries, health and hospital services, care of the poor, and pensions for employees of the cities and their independent divisions. Table 14 shows the amount of the assets of these funds under three heads—cash, real property, and securities. Slightly more than one-tenth of the cities reported real property as belonging to their public trust funds, although a few cities reported assets of this kind valued at large amounts, notably Philadelphia, Pa., which reported such valuations to the amount of $28,919,937.

Assets in investment funds and miscellaneous investments.—Under the heading "Assets in investment funds, and miscellaneous investments" are shown all assets of funds other than sinking and trust funds and all interest-bearing securities and investments other than those of the funds mentioned, including real property used for purposes other than those of the departments and enterprises of the cities and their independent divisions. Although the term "investment fund" is seldom employed by city officials, it seems to be an appropriate designation for funds of the class here described. The value of real property incidentally acquired and yielding little or no income is included as a miscellaneous investment. In some instances the assets in investment funds consist of bonds or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real property held for securing rents or the profits that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real property and held as investments awaiting maturity or a favorable market.

In most cities reporting investment funds or investments the invested assets are comparatively small, and in some instances they are held only temporarily while awaiting a favorable opportunity for the city to dispose of them, when the proceeds are to be turned over to the general treasury. In some cities permanent funds have been established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Some of these insurance funds are built up by the annual appropriation of considerable sums until the assets reach a prescribed amount. Such funds are usually invested in profitable securities and are here classed as investment funds. Funds provided for the purchase, construction, or equipment of buildings or other permanent properties of the municipality, which are invested during the period of accumulation are also treated as investment funds. Table 14 shows the amount of assets of all such funds as are described above, including those of the city corporation and those of all independent divisions of government which constitute parts of the governing organizations of the municipalities.

Assets in private trust funds.—The assets of private trust funds belong to the individuals and corporations in whose interests they are temporarily or permanently held, and their acceptance creates an obligation of the city to the amount of the assets so intrusted to it. In this particular they differ from the assets of sinking, public trust, and investment funds the acceptance of which does not create an obligation, except that the acceptance of a public trust constitutes an appropriation for such municipal purposes as are specified in the terms of the trust.

Private trust funds are of two kinds: (1) Those under which the city assumes the obligation of applying to specified uses the moneys deposited or the interest derived therefrom for the person or corporation whose deposit is accepted in trust, and (2) those under which the city merely holds moneys or securities until the fulfillment of certain conditions or the determination or discovery of the owner. The data presented in Table 14 include the assets of all funds of both kinds, which were in the custody of the city and its independent divisions of government at the close of the fiscal year reported.

Cash in general administrative funds.—General administrative funds, as the term is here used, are all funds administered by the city and its independent divisions of government, except the sinking, public trust, investment, and private trust funds. The cash shown in Table 14 as belonging to the general administrative funds at the close of the year reported includes that of the general treasuries and of all independently administered funds, other than those of the four classes mentioned, of all divisions of government which are classed by the Bureau of the Census as parts of the government of the municipality.

TABLE 15.

Gross and net indebtedness of cities.—Table 15 shows both the gross and net indebtedness at the close of the year reported, for all cities of over 30,000 population for which reports were received. The term *gross indebtedness* is here used as the designation of the aggregate of all outstanding debt obligations, and the term *net indebtedness* is used as the designation of the total of the amounts representing the funded and floating debt, less the assets of sinking funds accumulated for their amortization. Sinking fund assets accumulated for the amortization of special assessment debt, where they could be identified as such, were excluded from the calculation.

Indebtedness classified by governmental unit by which incurred.—The table shows separately the gross debt of the city corporations and of the independent school districts, while the total debt of other governmental units is shown in a single column. Included in the data appearing in the column headed "Other governmental units of city" are parts of the debts of the counties in which certain cities of Groups I and II are located. The object sought to be attained by their inclusion is stated in the text for Table 2. The divisions of government, and the amounts of their indebtedness where two or more divisions are represented, are as follows: Chicago, Ill.—indebtedness of the county, $17,960,712, park districts, $12,406,805, and sanitary district, $12,152,000; Philadelphia, Pa.—poor districts; Los Angeles, Calif., Pittsburgh, Pa., Buffalo, N. Y., Cincinnati, Ohio, Minneapolis, Minn., and Indianapolis, Ind.—county; Seattle, Wash.—county, $6,906,734, and port district, $6,265,930; Rochester and Syracuse, N.Y.—county supervisors' town audits; Oakland, Calif.—sanitary district; Omaha, Nebr.—metropolitan utilities district; and Tacoma, Wash., and Peoria, East St. Louis, Rockford, Springfield, Cicero, Oak Park, and Evanston, Ill.—park district.

Indebtedness classified by character of outstanding debt obligation.—The indebtedness of the municipalities is classified by character of obligation under three principal headings: "Funded or fixed," "Floating," and "Current." Current indebtedness is classified under four subheadings: "Special assessment bonds and certificates," "Revenue bonds and notes," "Warrants," and "Obligations on trust account." The following paragraphs describe the kinds of debt included under each of these heads.

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

Indebtedness classified as floating.—Floating debt includes (1) all debts evidenced by revenue bonds, warrants, and accounts payable that represent debts incurred in excess of the amounts received or receivable on account of the levies of taxes for redeeming them; (2) all special revenue loans 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 obligations; (4) all final judgments against the city, outstanding at the close of the year; and (5) all indebtedness to public trust funds and private trust funds due to the conversion to general public uses of all or a part of the money or other property received for creating public trust funds or permanent private trust funds, where the city assumes the annual payment of interest on the amounts so converted without issuing to the funds its formal bonds or certificates of indebtedness.

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

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

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

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

Obligations on trust account.—Moneys or other property held in trust for individuals or corporations constitute a debt of the trustee, or agent, which remains in force until discharged by the disbursement of the amounts as provided in the terms of the trusts or their return to the depositors. Table 15 shows for each city the amount of such indebtedness at the close of the year reported, which includes all amounts held in private trust funds and private trust accounts, together with all balances due to other civil divisions on account of moneys collected for them so far as such balances were reported.

Indebtedness classified by purpose for which incurred.—A third classification of the total debt is shown in Table 15 under the two headings "General departments" and "Public service enterprises and investments." Of the total debt reported by the cities, 69.8 per cent was incurred for general purposes and 30.2 per cent for public service enterprises and investments in enterprises owned by the cities but operated by lessees. The revenues derived from public service enterprises are usually sufficient to meet the interest and sinking fund requirements on account of their indebtedness, in addition to the costs of their maintenance and operation, the revenues being secured from those to whom the services are supplied.

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, (3) the gross debt incurred for public service enterprises, and (4) the net debt. 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 debt the indebtedness on account of public service enterprises is included, and hence in any comparison of the indebtedness of individual cities it should be remembered that the debts of these enterprises are usually due to the acquisition of properties that have earning capacities sufficient to enable them to take care of the obligations on their account.

Table 16.

Assessed valuation of property.—The valuations given in Table 16 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 city, such as a school or park district, differs from that of the city corporation. These differences are due to (1) difference in the areas of the city corporation and the independent division, the independent divisions in certain cities including territory outside the city limits, while in others they include only a portion of the territory within the cities; or (2) different bases of assessment, where the city makes one assessment of property for its own levy, while the independent district through its own board of assessors makes an independent assessment of the same property.

In examining the figures of Table 16 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 text for Table 3.)

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

Reported basis of assessment in practice.—The reported basis of assessment in practice is for most cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain cities the figures were obtained from the state tax commissions and represent approximately the proportion that the assessed valuation bears to the selling value, the figures given having been determined by a critical investigation involving a comparison between the assessed valuations of properties sold and the 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, for property subject to the general property tax, 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 for property subject to special property taxes, the per capita based on the assessed valuation. The per capita figures for independent divisions were obtained by applying the population of the city to the entire valuation of the district, even though a small part of such valuation was outside the city limits.

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 16 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 II. 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 they have been so arranged in Table II, 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.

Tax levies.—The amounts given under the general heading "Levy" on the lines of Table 16 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, 9, and 15.

Table II.

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levy.	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation.	Estimated true value.
127	BERKELEY, CALIF.: City corporation	$53,440,390	$842,167	[1] $15.76	[1] $10.83
	Original city	45,728,740	722,514	15.80	10.92
	North Brae annexation	3,079,050	48,187	15.65	10.82
	Claremont annexation	2,523,300	39,616	15.70	10.87
	Unsecured personal	2,109,300	31,850	15.10	9.06
146	FRESNO, CALIF.: City corporation	35,444,015	776,195	[1] 21.90	[1] 13.14
	Original city	21,817,290	460,340	21.10	12.66
	Annexation No. 1	4,020,285	84,561	21.03	12.62
	Annexation No. 2	2,450,145	50,113	20.45	12.27
	Annexation No. 3	3,046,325	61,986	20.35	12.21
	Annexation No. 4	3,189,970	101,376	31.78	19.07
	Annexation No. 5	920,000	17,819	19.37	11.62
121	LONG BEACH, CALIF.: City corporation	66,741,310	842,603	[1] 12.62	[1] 8.21
	Original city	41,907,455	536,415	12.80	8.32
	Annexations 1, 2, 3, and 4	10,718,370	133,979	12.50	8.12
	Annexations 5, 7, and 8	14,115,485	172,209	12.20	7.93
9	LOS ANGELES, CALIF.: City corporation	636,147,965	10,407,904	[1] 16.36	[1] 8.18
	Original city and certain annexations	475,341,875	7,605,470	16.00	8.00
	Sawtelle	1,574,670	25,982	16.50	8.25
	Annexations	25,587,185	399,160	15.60	7.80
	Shoestring	26,289,460	404,858	15.40	7.70
	Bairdstown	1,355,220	20,735	15.30	7.65
	Palms	5,254,060	77,760	14.80	7.40
	Wilmington	8,907,825	130,054	14.60	7.30
	Annexations	35,158,035	502,760	14.30	7.15
	San Pedro, 1906	4,045,835	57,046	14.10	7.05
	Annexations	51,677,540	723,486	14.00	7.00
	Annexations	956,260	12,814	13.40	6.70
	Municipal improvement districts—				
	No. 1	70,643,885	98,901	1.40	0.70
	No. 2	2,397,240	30,685	12.80	6.40
	No. 3	1,962,895	12,955	6.60	3.30
	No. 7	21,313,585	17,051	0.80	0.40
	No. 11	3,819,665	56,913	14.90	7.45
	Water district No. 3	13,524,805	231,274	17.10	8.55
9	LOS ANGELES, CALIF.—Contd. County	$636,147,965	$9,499,802	[1] $14.93	[1] $7.47
	Property in general	636,147,965	8,397,153	13.20	6.60
	For free library	149,300,349	89,580	0.60	0.30
	Road districts	111,730,464	502,787	4.50	2.25
	Flood control district	500,566,419	500,566	1.00	0.50
	Water districts—				
	No. 1	193,347	5,955	30.80	15.40
	No. 2	101,520	528	5.20	2.60
	No. 4	167,511	3,233	19.30	9.65
31	OAKLAND, CALIF.: Sanitary districts	2,769,909	4,750	[1] 1.71	[1] 0.86
	Melrose, No. 1	2,298,309	2,298	1.00	0.50
	Melrose, No. 2	471,600	2,452	5.20	2.60
150	PASADENA, CALIF.: City corporation	74,233,665	797,301	[1] 10.74	[1] 8.06
	Original city	49,841,005	543,267	10.90	8.18
	North Pasadena	8,150,005	85,901	10.54	7.90
	East Pasadena	13,270,850	138,415	10.43	7.82
	San Rafael Heights and other annexations	2,971,805	29,718	10.00	7.50
188	SAN JOSE, CALIF.: City corporation	29,780,960	353,249	[1] 11.86	[1] 7.12
	Original city and East San Jose	28,565,045	339,924	11.90	7.14
	West San Jose	1,189,960	13,066	10.98	6.59
	North San Jose	25,925	259	10.00	5.99
	School districts	30,052,410	352,871	[1] 11.74	[1] 7.04
	Original city and Cottage Grove	28,110,665	331,706	11.80	7.08
	East San Jose, West San Jose, and North San Jose	1,941,745	21,165	10.90	6.54
184	STOCKTON, CALIF.: City corporation	52,989,382	634,716	[1] 11.98	[1] 10.09
	Original city	48,362,980	580,356	12.00	10.10
	Annexations	4,626,402	54,360	11.75	9.89

[1] Average rate.

Table II—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levy.	Aggregate tax rate per $1,000 of— Assessed valuation.	Aggregate tax rate per $1,000 of— Estimated true value.
251	COLORADO SPRINGS, COLO.:				
	School districts	$38,431,300	$424,994	[1]$11.06	[1]$11.06
	No. 11	35,931,660	395,248	11.00	11.00
	No. 1	2,499,640	29,746	11.90	11.90
170	PUEBLO, COLO.:				
	City corporation	33,750,587	759,811	[1]22.51	[1]22.51
	City of Pueblo	33,750,587	718,858	21.30	21.30
	Former city of Pueblo and former South Pueblo	27,539,884	5,508	0.20	0.20
	Park district No. 1	12,141,431	9,713	0.80	0.80
	Park district No. 2	9,885,241	25,702	2.60	2.60
	School districts	33,750,587	453,592	[1]13.44	[1]13.44
	No. 1	19,779,446	271,967	13.75	13.75
	No. 20	13,971,141	181,625	13.00	13.00
44	BRIDGEPORT, CONN.:				
	City corporation	244,925,794	7,049,852	[1]28.78	[1]28.78
	First district	244,925,794	3,698,379	15.10	15.10
	Second district	242,860,347	3,351,473	13.80	13.80
14	WASHINGTON, D. C.:				
	City corporation	842,589,165	11,085,321	[1]13.18	[1]10.46
	Property in general	518,639,582	10,113,472	19.50	13.74
	Personal intangible	323,949,583	971,849	3.00	3.00
209	AURORA, ILL.:				
	School districts	$16,835,304	$441,980	[1]$26.25	[1]$13.13
	No. 129	5,935,336	153,131	25.80	12.90
	No. 131	10,899,968	288,849	26.50	13.25
2	CHICAGO, ILL.:				
	Park districts	1,641,731,382	7,013,938	[1]4.27	[1]1.72
	South	953,735,435	3,147,327	3.30	1.33
	West Chicago	350,645,841	1,788,294	5.10	2.07
	Lincoln	236,845,361	1,823,709	7.70	3.09
	Northwest	27,664,904	85,761	3.10	1.25
	Irving	18,353,640	38,543	2.10	0.84
	Ridge avenue and North Shore	18,586,110	40,889	2.20	0.88
	Old Portage, Ravenswood Manor and Calumet	12,327,208	34,415	2.80	1.13
	Ridge and West Pullman	5,584,248	17,870	3.20	1.31
	Fernwood	1,521,018	5,628	3.70	1.59
	Edison	333,354	1,500	4.50	1.82
	River	12,358,249	24,716	2.00	0.80
	Albany	3,776,014	5,286	1.40	0.56
199	EVANSTON, ILL.:				
	Park districts	6,525,340	8,663	[1]1.33	[1]0.53
	Northwest	1,793,241	2,511	1.40	0.56
	First	4,732,099	6,152	1.30	0.52
159	CEDAR RAPIDS, IOWA:				
	City corporation	17,061,881	545,630	[1]31.98	[1]6.61
	Property in general	11,599,910	533,595	46.00	6.99
	Agricultural lands	124,724	773	6.20	0.93
	Money and credits	5,337,247	11,262	2.11	2.11
	School district	17,061,881	995,650	[1]58.35	[1]12.06
	Property in general	11,724,634	984,869	84.00	12.76
	Money and credits	5,337,247	10,781	2.02	2.02
	State	17,061,881	89,590	[1]5.25	[1]1.08
	Property in general	11,724,634	87,935	7.50	1.14
	Money and credits	5,337,247	1,655	0.31	0.31
	County	17,061,881	203,597	[1]11.93	[1]2.47
	Property in general	11,724,634	200,608	17.11	2.60
	Money and credits	5,337,247	2,989	0.56	0.56
210	COUNCIL BLUFFS, IOWA:				
	City corporation	8,661,667	380,797	[1]43.96	[1]9.60
	Property in general	5,355,220	373,794	69.80	10.85
	Agricultural lands	337,732	1,689	5.00	0.75
	Money and credits	2,968,715	5,314	1.79	1.79
	School district	8,787,212	615,109	[1]70.00	[1]15.30
	Property in general	5,785,949	606,946	104.90	16.32
	Money and credits	3,001,263	8,163	2.72	2.72

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levy.	Aggregate tax rate per $1,000 of— Assessed valuation.	Aggregate tax rate per $1,000 of— Estimated true value.
210	COUNCIL BLUFFS, IOWA—Contd.				
	State	$8,661,667	$43,202	[1]$4.99	[1]$1.09
	Property in general	5,692,952	42,697	7.50	1.16
	Money and credits	2,968,715	505	0.17	0.17
	County	8,661,667	72,112	[1]8.33	[1]1.82
	Property in general	5,692,952	71,162	12.50	1.94
	Money and credits	2,968,715	950	0.32	0.32
126	DAVENPORT, IOWA:				
	City corporation	39,507,390	776,875	[1]19.66	[1]11.46
	Property in general	27,934,590	754,234	27.00	13.50
	Agricultural lands	334,890	1,674	5.00	2.50
	Money and credits	11,237,910	20,967	1.86	1.86
	School district	25,690,652	947,784	[1]36.89	[1]13.74
	Property in general	14,423,262	923,088	64.00	16.00
	Money and credits	11,267,390	24,696	2.19	2.19
	State	25,666,452	113,226	[1]4.41	[1]1.64
	Property in general	14,400,062	108,000	7.50	1.87
	Money and credits	11,266,390	5,226	0.46	0.46
	County	25,666,452	300,778	[1]11.72	[1]4.37
	Property in general	14,400,062	295,201	20.50	5.12
	Money and credits	11,266,390	5,577	0.49	0.49
52	DES MOINES, IOWA:				
	City corporation	83,820,665	2,254,532	[1]26.90	[1]9.33
	Property in general	38,804,615	2,161,417	55.70	11.14
	Corporation lands	652,805	6,607	10.12	2.02
	Money and credits	44,363,245	86,508	1.95	1.95
	School district	84,122,955	2,554,749	[1]30.37	[1]10.51
	Property in general	39,759,710	2,457,150	61.80	12.36
	Money and credits	44,363,245	97,599	2.20	2.20
	State	83,820,665	307,022	[1]3.66	[1]1.27
	Property in general	39,457,420	295,931	7.50	1.50
	Money and credits	44,363,245	11,091	0.25	0.25
	County	83,820,665	650,145	[1]7.76	[1]2.69
	Property in general	39,457,420	623,427	15.80	3.16
	Money and credits	44,363,245	26,718	0.60	0.60
193	DUBUQUE, IOWA:				
	City corporation	36,517,240	544,576	[1]14.90	[1]12.08
	Property in general	34,163,320	529,531	15.50	12.40
	Money and credits	2,383,920	6,174	2.59	2.59
	Subject to special park levy	8,871,352	8,871	1.00	0.80
	School district	11,255,272	446,761	[1]39.69	[1]9.58
	Property in general	8,871,352	443,567	50.00	10.03
	Money and credits	2,383,920	3,194	1.34	1.34
	State	11,255,272	67,274	[1]5.98	[1]1.44
	Property in general	8,871,352	66,535	7.50	1.50
	Money and credits	2,383,920	739	0.31	0.31
	County	11,255,272	161,496	[1]14.35	[1]3.46
	Property in general	8,871,352	159,684	18.00	3.61
	Money and credits	2,383,920	1,812	0.76	0.76
98	SIOUX CITY, IOWA:				
	City corporation	37,170,991	926,050	[1]24.91	[1]8.19
	Property in general	18,601,095	892,852	48.00	9.65
	Agricultural lands	493,765	2,469	5.00	1.00
	Money and credits	18,076,131	30,729	1.70	1.70
	School district	37,170,991	1,322,305	[1]35.57	[1]11.70
	Property in general	19,094,860	1,279,356	67.00	13.47
	Money and credits	18,076,131	42,949	2.37	2.37
	State	37,170,991	148,019	[1]3.98	[1]1.31
	Property in general	19,094,860	143,211	7.50	1.51
	Money and credits	18,076,131	4,808	0.27	0.27
	County	37,170,991	365,148	[1]9.82	[1]3.23
	Property in general	19,094,860	353,255	18.50	3.72
	Money and credits	18,076,131	11,893	0.66	0.66

[1] Average rate.

Table II—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levy.	Aggregate tax rate per $1,000 of— As-sessed valua-tion.	Aggregate tax rate per $1,000 of— Esti-mated true value.
206	WATERLOO, IOWA: City corporation	$13,028,444	$419,713	[1]$32.22	[1]$10.09
	Agricultural lands	57,056	285	5.00	1.00
	Property in general—				
	East Side	3,765,272	220,080	58.45	11.76
	West Side	3,378,981	189,053	55.95	11.27
	Money and credits—				
	East Side	2,012,953	3,544	1.76	1.76
	West Side	3,814,182	6,751	1.77	1.77
	School district	12,971,388	607,421	[1]46.82	[1]14.71
	Property in general—				
	East Side	3,765,272	321,931	85.50	17.22
	West Side	3,378,981	270,656	80.10	16.12
	Money and credits—				
	East Side	2,012,953	5,184	2.58	2.58
	West Side	3,814,182	9,650	2.53	2.53
	State	13,028,444	55,367	[1]4.25	[1]1.33
	Property in general	7,201,309	54,010	7.50	1.51
	Money and credits—				
	East Side	2,012,953	453	0.22	0.22
	West Side	3,814,182	904	0.24	0.24
	County	13,028,444	107,048	[1]8.21	[1]2.57
	Property in general	7,201,309	104,419	14.50	2.92
	Money and credits—				
	East Side	2,012,953	879	0.44	0.44
	West Side	3,814,182	1,750	0.46	0.46
129	COVINGTON, KY.: State	39,037,117	156,103	[1]4.00	[1]3.09
	Property in general	39,022,117	156,088	4.00	3.09
	Livestock	15,000	15	1.00	0.75
177	LEXINGTON, KY.: State	49,697,437	198,332	[1]3.99	[1]3.65
	Property in general	49,544,842	198,179	4.00	3.66
	Livestock	152,595	153	1.00	1.00
	County	40,360,144	482,643	[1]11.96	[1]10.72
	Property in general	40,207,549	482,490	12.00	10.76
	Livestock	152,595	153	1.00	1.00
30	LOUISVILLE, KY.: City corporation	244,286,278	4,825,951	[1]19.76	[1]19.30
	Property in general—				
	Subject to all taxes	243,558,451	4,822,457	19.80	19.34
	Subject to school tax only	727,827	3,494	4.80	4.80
	State	383,095,759	1,531,568	[1]4.00	[1]3.94
	Property in general	382,823,984	1,531,296	4.00	3.94
	Livestock	271,775	272	1.00	1.00
	County	244,440,910	1,076,547	[1]4.40	[1]4.30
	Property in general	236,628,729	1,064,829	4.50	3.64
	Agricultural products	7,812,181	11,718	1.50	1.50
249	CUMBERLAND, MD.: City corporation	29,806,473	286,674	[1]9.62	[1]9.62
	Property in general	26,457,430	277,803	10.50	10.50
	Bank stock	1,282,489	5,771	4.50	4.50
	Securities	2,066,554	3,100	1.50	1.50
18	MINNEAPOLIS, MINN.: City corporation	365,109,363	13,242,861	[1]36.27	[1]16.40
	Property in general	262,335,341	13,037,313	49.70	18.50
	Money and credits	102,774,022	205,548	2.00	2.00
	County	365,109,363	1,827,397	[1]5.00	[1]2.26
	Property in general	262,335,341	1,776,010	6.77	2.52
	Money and credits	102,774,022	51,387	0.50	0.50
	State	365,109,363	1,460,128	[1]4.00	[1]1.81
	Property in general	262,335,341	1,408,741	5.37	2.00
	Money and credits	102,774,022	51,387	0.50	0.50
29	ST. PAUL, MINN.: City corporation	243,824,453	8,154,597	[1]33.44	[1]16.50
	Property in general—				
	Old city	121,199,151	6,305,992	52.03	19.78
	Annexations	32,371,382	1,668,097	51.53	19.61
	Money and credits	90,253,920	180,508	2.00	2.00
29	ST. PAUL, MINN.—Continued. State	$243,824,453	$869,801	[1]$3.57	[1]$1.76
	Property in general	153,570,533	824,674	5.37	2.04
	Money and credits	90,253,920	45,127	0.50	0.50
	County	243,824,453	2,210,472	[1]9.07	[1]4.47
	Property in general	153,570,533	2,165,345	14.10	5.36
	Money and credits	90,253,920	45,127	0.50	0.50
6	ST. LOUIS, MO.: City corporation	938,563,407	12,912,583	[1]13.76	[1]8.42
	Property in general	785,084,407	12,482,842	15.90	10.18
	Merchants' and manufacturers' stock	153,479,000	429,741	2.80	1.40
	School district	938,563,407	7,274,750	[1]7.75	[1]4.74
	Property in general	785,084,407	6,123,658	7.80	4.99
	Merchants' and manufacturers' stock	153,479,000	1,151,092	7.50	3.75
103	HOBOKEN, N. J.: City corporation	87,549,857	2,411,953	[1]27.54	[1]27.54
	Old Hoboken, real and personal, and Weehawken addition, personal	67,724,024	1,874,276	27.67	27.67
	Weehawken addition, real	19,825,833	537,677	27.12	27.12
214	AUBURN, N. Y.: City corporation	26,687,953	850,924	[1]31.88	[1]26.78
	Property in general	26,552,218	848,193	31.94	26.83
	Real property of pensioners	135,735	2,731	20.12	16.90
104	BINGHAMTON, N. Y.: City corporation	45,971,456	1,878,032	[1]40.85	[1]34.72
	Property in general	44,546,272	1,856,689	41.68	35.43
	Real property of pensioners	398,184	7,653	19.22	16.34
	Subject to school tax only	1,027,000	13,690	13.33	11.33
1	NEW YORK, N. Y.: City corporation	8,922,627,892	214,007,341	[1]23.98	[1]23.98
	General city—				
	Real	8,626,121,707	190,811,062	22.12	22.12
	Personal	296,506,185	6,527,228	22.01	22.01
	Manhattan borough—				
	Real	5,186,771,887	8,587,287	1.66	1.66
	Personal	227,063,350	193,708	0.85	0.85
	Bronx borough—				
	Real	753,308,264	1,646,236	2.19	2.19
	Personal	17,211,200	24,264	1.41	1.41
	Brooklyn borough—				
	Real	1,937,811,205	4,438,996	2.29	2.29
	Personal	41,192,900	53,637	1.30	1.30
	Queens borough—				
	Real	636,409,159	1,462,012	2.30	2.30
	Personal	8,792,100	9,377	1.07	1.07
	Richmond borough	114,067,827	253,534	2.22	2.22
23	ROCHESTER, N. Y.: City corporation	297,534,141	6,907,678	[1]23.22	[1]19.72
	Property in general	297,036,541	6,903,060	23.24	19.74
	Real property of pensioners	497,600	4,618	9.28	7.89
74	UTICA, N. Y.: City corporation	92,339,147	2,181,605	[1]23.63	[1]22.92
	Property in general	91,978,387	2,176,806	23.67	22.96
	Real property of pensioners	360,760	4,799	13.29	12.90
95	ALLENTOWN, PA.: County	70,153,243	230,066	[1]3.28	[1]2.75
	Property in general	50,547,256	151,642	3.00	2.37
	Money at interest, etc	19,605,987	78,424	4.00	4.00
117	ALTOONA, PA.: City corporation	32,005,759	217,908	[1]6.81	[1]3.09
	Property in general	25,681,792	192,613	7.50	3.00
	Money at interest, etc	6,323,967	25,295	4.00	4.00
133	BETHLEHEM, PA.: County	43,297,353	196,456	[1]4.54	[1]2.84
	Property in general—				
	Northampton county	28,160,020	140,800	5.00	2.80
	Lehigh county	4,892,856	14,678	3.00	1.68
	Money at interest, etc	10,244,477	40,978	4.00	4.00
124	CHESTER, PA.: County	44,102,488	149,045	[1]3.38	[1]2.96
	Property in general	36,486,170	118,580	3.25	2.05
	Money at interest, etc	7,616,318	30,465	4.00	4.00

[1] Average rate.

Table II—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levy.	Aggregate tax rate per $1,000 of— As-sessed valua-tion.	Aggregate tax rate per $1,000 of— Esti-mated true value.
222	EASTON, PA.:				
	County	$27,838,070	$131,929	[1] $4.74	[1] $2.49
	Property in general	20,576,100	102,881	5.00	2.25
	Money at interest, etc	7,261,970	29,048	4.00	4.00
75	ERIE, PA.:				
	County	71,183,847	451,734	[1] 6.35	[1] 3.44
	Property in general	55,666,148	389,663	7.00	3.36
	Money at interest, etc	15,517,699	62,071	4.00	4.00
93	HARRISBURG, PA.:				
	County	73,726,141	353,157	[1] 4.79	[1] 3.54
	Property in general	58,252,614	291,263	5.00	3.45
	Money at interest, etc	15,473,527	61,894	4.00	4.00
230	HAZLETON, PA.:				
	County	22,295,289	169,808	[1] 7.62	[1] 4.86
	Property in general	18,971,083	156,511	8.25	4.95
	Money at interest, etc	3,324,206	13,297	4.00	4.00
105	JOHNSTOWN, PA.:				
	County	61,898,425	362,867	[1] 5.86	[1] 4.76
	Property in general	57,637,070	345,822	6.00	4.80
	Money at interest, etc	4,261,355	17,045	4.00	4.00
135	LANCASTER, PA.:				
	County	43,024,179	125,807	[1] 2.92	[1] 2.15
	Property in general	30,860,790	77,152	2.50	1.67
	Money at interest, etc	12,163,389	48,655	4.00	4.00
157	MCKEESPORT, PA.:				
	County	47,723,795	293,899	[1] 6.16	[1] 5.23
	Property in general	41,201,720	267,811	6.50	5.40
	Money at interest, etc	6,522,075	26,088	4.00	4.00
162	NEW CASTLE, PA.:				
	County	29,055,648	161,479	[1] 5.56	[1] 3.12
	Property in general	22,628,124	135,769	6.00	3.00
	Money at interest, etc	6,427,521	25,710	4.00	4.00
3	PHILADELPHIA, PA.:				
	City corporation	2,844,715,444	47,703,899	[1] 16.77	[1] 16.77
	Urban—				
	Outside poor district	206,221,669	4,351,277	21.10	21.10
	Inside poor district	1,805,799,797	38,824,696	21.50	21.50
	Surburban—				
	Outside poor district	61,324,960	862,638	14.07	14.07
	Inside poor district	42,789,230	613,312	14.33	14.33
	Farm—				
	Outside poor district	13,255,350	139,844	10.55	10.55
	Inside poor district	7,531,122	80,959	10.75	10.75
	Money at interest, etc	707,793,316	2,831,173	4.00	4.00
	Poor districts	280,801,979	101,493	[1] 0.36	[1] 0.36
	Urban	206,221,669	82,489	0.40	0.40
	Suburban	61,324,960	16,353	0.27	0.27
	Farm	13,255,350	2,651	0.20	0.20
10	PITTSBURGH, PA.:				
	City corporation	829,848,120	14,500,644	[1] 17.47	[1] 14.85
	Land	480,461,700	9,609,234	20.00	17.00
	Buildings	349,386,420	4,891,410	14.00	11.90
	County	1,112,306,730	5,441,907	[1] 4.89	[1] 4.53
	Property in general	794,143,950	4,169,256	5.25	4.72
	Money at interest, etc	318,162,780	1,272,651	4.00	4.00
48	SCRANTON, PA.:				
	City corporation	103,343,175	1,373,308	[1] 13.29	[1] 9.30
	Land	55,733,085	859,404	15.42	10.79
	Improvements and personal property	47,610,090	513,904	10.79	7.56
	County	121,753,978	825,944	[1] 6.78	[1] 5.03
	Property in general	104,285,612	756,071	7.25	5.15
	Money at interest, etc	17,468,366	69,873	4.00	4.00
218	NEWPORT, R. I.:				
	City corporation	80,481,000	1,108,905	[1] 13.78	[1] 13.78
	Property in general	52,465,400	996,843	19.00	19.00
	Personal intangible	28,015,600	112,062	4.00	4.00
113	PAWTUCKET, R. I.:				
	City corporation	129,126,173	1,834,113	[1] 14.20	[1] 14.20
	Property in general	92,034,940	1,730,258	18.80	18.80
	Personal intangible	37,091,233	103,855	2.80	2.80
28	PROVIDENCE, R. I.:				
	City corporation	$482,563,400	$8,700,161	[1] $18.03	[1] $18.03
	Property in general	376,870,960	8,404,223	22.30	22.30
	Personal intangible	105,692,440	295,938	2.80	2.80
167	WOONSOCKET, R. I.:				
	City corporation	50,280,725	956,981	[1] 19.03	[1] 19.03
	Property in general	47,241,050	944,821	20.00	20.00
	Personal intangible	3,039,675	12,160	4.00	4.00
87	EL PASO, TEX.:				
	City corporation	77,030,700	1,393,797	[1] 18.09	[1] 10.86
	General city	77,030,700	1,386,552	18.00	10.80
	Paving district	24,148,600	7,245	0.30	0.18
252	LYNCHBURG, VA.:				
	City corporation	45,009,105	507,097	[1] 11.27	[1] 9.23
	Property in general	23,191,072	405,844	17.50	12.25
	Personal intangible—				
	Bonds, mortgages, etc	18,049,676	54,149	3.00	3.00
	Bank stock	3,768,357	47,104	12.50	12.50
	State	49,341,772	234,125	[1] 4.74	[1] 3.94
	Real estate, personal tangible, and bank stock	27,671,875	69,180	2.50	1.83
	Personal intangible—				
	Money on deposit, and fiduciaries	2,127,877	4,256	2.00	2.00
	Bonds of cities and counties of Virginia	166,350	582	3.50	3.50
	Bonds, notes, stocks, fiduciaries, etc	9,173,432	73,388	8.00	8.00
	Capital	10,202,238	86,719	8.50	8.50
205	NEWPORT NEWS, VA.:				
	City corporation	26,830,900	407,782	[1] 15.20	[1] 8.79
	Property in general	17,844,197	356,884	20.00	10.00
	Annexations—real	149,801	2,022	13.50	6.75
	Annexations—real	1,405,038	11,943	8.50	4.25
	Personal tangible	187,924	3,289	17.50	8.75
	Personal intangible—				
	Bank stock	1,253,910	15,674	12.50	12.50
	Other intangible	5,990,030	17,970	3.00	3.00
	State	27,685,615	103,873	[1] 3.75	[1] 2.20
	Real estate, personal tangible, and bank stock	20,840,870	52,102	2.50	1.29
	Personal intangible—				
	Money, fiduciary, etc	788,040	1,576	2.00	2.00
	Bonds, stocks, etc	1,904,797	15,238	8.00	8.00
	Bonds of cities and counties of Virginia	66,675	233	3.50	3.50
	Capital	4,085,233	34,724	8.50	8.50
56	NORFOLK, VA.:				
	City corporation	121,658,985	2,368,060	[1] 19.46	[1] 13.82
	Property in general	88,765,855	2,219,146	25.00	16.02
	Personal intangible—				
	Bank stock	10,046,820	80,375	8.00	8.00
	Other intangible	22,846,310	68,539	3.00	3.00
	State	123,991,310	441,166	[1] 3.56	[1] 2.54
	Real estate, personal tangible, and bank stock	98,812,675	247,032	2.50	1.66
	Personal intangible—				
	Bonds, mortgages, stocks, etc	10,508,010	84,064	8.00	8.00
	Money, etc	1,918,675	3,837	2.00	2.00
	Bonds of cities and counties of Virginia	431,760	1,511	3.50	3.50
	Capital	12,320,190	104,722	8.50	8.50
132	PORTSMOUTH, VA.:				
	City corporation	23,871,175	483,359	[1] 20.25	[1] 12.20
	Property in general—				
	Old city	15,348,321	383,708	25.00	14.62
	Eighth and ninth wards	4,913,615	73,704	15.00	7.55
	Personal intangible—				
	Bank stock	2,159,857	21,599	10.00	10.00
	Other intangible	1,449,382	4,348	3.00	3.00
	State	24,095,739	67,995	[1] 2.82	[1] 1.71
	Real estate, personal tangible, and bank stock	22,421,793	56,055	2.50	1.47
	Personal intangible—				
	Money	253,985	508	2.00	2.00
	Bonds of cities and counties of Virginia	43,000	150	3.50	3.50
	Bonds, stocks, etc	843,774	6,750	8.00	8.00
	Capital	533,187	4,532	8.50	8.50

[1] Average rate.

Table II—Continued.

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levy.	AGGREGATE TAX RATE PER $1,000 OF— As-sessed valua-tion.	Esti-mated true value.
38	RICHMOND, VA.: City corporation	$234,957,751	$3,695,187	[1] $15.73	[1] $12.84
	Property in general	143,801,394	3,019,829	21.00	15.75
	Personal tangible	14,384,577	280,499	19.50	14.62
	Personal intangible— Bank stock	17,320,438	216,505	12.50	12.50
	Other intangible	59,451,342	178,354	3.00	3.00
	State	234,957,751	914,377	[1] 3.89	[1] 3.18
	Property in general and bank stock	175,506,409	438,766	2.50	1.92
	Personal intangible	59,451,342	475,611	8.00	8.00
143	ROANOKE, VA.: City corporation	44,714,305	829,449	[1] 18.55	[1] 10.46
	Property in general	32,742,378	753,074	23.00	11.50
	Annexations	1,868,711	19,621	10.50	5.25
	Personal intangible— Bank stock	2,783,584	34,795	12.50	12.50
	Other intangible	7,319,632	21,959	3.00	3.00
	State	48,069,756	164,754	[1] 3.43	[1] 1.99
	Real estate, personal tangible, and bank stock	37,680,033	94,200	2.50	1.30
	Personal intangible— Money, fiduciary, etc	2,262,019	4,525	2.00	2.00
	Bonds, stocks, etc	4,364,135	34,913	8.00	8.00
	Bonds of cities and counties of Virginia	174,700	611	3.50	3.50
	Capital	3,588,869	30,505	8.50	8.50
20	SEATTLE, WASH.: City corporation	245,832,956	7,594,721	[1] 30.89	[1] 14.21
	General city	245,832,956	84,001	0.34	0.16
	Old limits	179,262,829	5,512,342	30.75	14.14
	New limits	28,963,426	883,679	30.51	14.03
	Ballard	6,542,101	198,292	30.31	13.94
	Columbia	1,159,945	35,216	30.36	13.96
	Dunlap, South Park, and West Seattle	18,297,596	536,126	29.30	13.48
	Georgetown	2,874,881	86,045	29.93	13.77
	Ravenna, Southeast Seattle, and South Seattle	7,379,114	219,604	29.76	13.69
	Yesler	1,353,064	39,416	29.13	13.40
72	TACOMA, WASH.: City corporation	61,704,743	1,432,372	[1] 23.21	[1] 10.68
	General city	61,704,743	29,927	0.48	0.22
	District No. 1	49,996,216	1,154,913	23.10	10.63
	District No. 2	9,067,667	200,395	22.10	10.17
	Districts Nos. 3 and 4	1,933,854	34,906	18.05	8.30
	District No. 5	707,006	12,231	17.30	7.96
130	WHEELING, W. VA.: City corporation	89,441,666	512,121	[1] 6.06	[1] 6.06
	Original city	72,082,167	432,493	6.00	6.00
	Fulton	1,111,777	5,514	4.96	4.96
	Woodsdale	2,640,222	20,385	7.72	7.72
	Edgewood	1,956,378	11,396	5.82	5.82
	Pleasant Valley	1,041,161	5,123	4.92	4.92
	Elm Grove	2,394,244	19,753	8.25	8.25
	Warwood	3,237,845	26,550	8.20	8.20
	Other annexations	4,977,872	20,907	4.20	4.20
	School district	89,441,666	833,402	[1] 9.32	[1] 9.32
	Original city	72,082,167	619,907	8.60	8.60
	Annexations	14,121,654	169,460	12.00	12.00
	Annexations	3,237,845	44,035	13.60	13.60
180	KENOSHA, WIS.: City corporation	56,236,529	1,561,363	[1] 27.76	[1] 27.22
	Property in general	54,693,325	1,542,352	28.20	27.64
	Public utilities	1,543,204	19,011	12.32	12.32
180	KENOSHA, WIS.—Continued. State	$56,236,529	$97,366	[1] $1.73	[1] $1.70
	Property in general	54,693,325	92,979	1.70	1.67
	Public utilities	1,543,204	4,387	2.84	2.84
	County	56,236,529	284,786	[1] 5.06	[1] 4.96
	Property in general	54,693,325	278,936	5.10	5.00
	Public utilities	1,543,204	5,850	3.79	3.79
195	MADISON, WIS.: City corporation	82,014,016	1,445,377	[1] 17.62	[1] 17.62
	Property in general	81,159,936	1,434,855	17.68	17.68
	Public utilities	854,050	10,522	12.32	12.32
	State	82,014,016	142,775	[1] 1.74	[1] 1.74
	Property in general	81,159,936	140,347	1.73	1.73
	Public utilities	854,080	2,428	2.84	2.84
	County	82,014,016	254,134	[1] 3.10	[1] 3.10
	Property in general	81,159,936	250,897	3.09	3.09
	Public utilities	854,080	3,237	3.79	3.79
229	OSHKOSH, WIS.: City corporation	41,370,350	743,442	[1] 17.97	[1] 17.97
	Property in general	40,794,670	736,350	18.05	18.05
	Public utilities	575,680	7.092	12.32	12.32
	State	41,370,350	153,507	[1] 3.71	[1] 3.71
	Property in general	40,794,670	151,870	3.72	3.72
	Public utilities	575,680	1,637	2.84	2.84
	County	41,370,350	133,833	[1] 3.23	[1] 3.23
	Property in general	40,794,670	131,651	3.23	3.23
	Public utilities	575,680	2,182	3.79	3.79
122	RACINE, WIS.: City corporation	84,358,837	1,617,987	[1] 19.18	[1] 17.60
	Property in general	78,840,388	1,550,002	19.66	17.93
	Public utilities	5,518,449	67,985	12.32	12.32
	State	84,358,837	167,851	[1] 1.99	[1] 1.83
	Property in general	78,840,388	152,162	1.93	1.76
	Public utilities	5,518,449	15,689	2.84	2.84
	County	84,358,837	552,302	[1] 6.55	[1] 6.01
	Property in general	78,840,388	531,384	6.74	6.15
	Public utilities	5,518,449	20,918	3.79	3.79
191	SUPERIOR, WIS.: City corporation	57,721,342	877,112	[1] 15.19	[1] 11.30
	Property in general	47,731,272	678,096	14.21	10.02
	Public utilities	1,100,000	13,552	12.32	12.32
	Public utilities	8,890,070	168,495	18.95	18.95
	Sewer districts— Nos. 3 and 4	5,969,000	5,969	1.00	0.70
	Nos. 5, 7, and 8	1,530,000	7,650	5.00	3.53
	No. 6	1,675,000	3,350	2.00	1.41
	State	48,831,272	111,838	[1] 2.29	[1] 1.63
	Property in general	47,731,272	108,711	2.28	1.61
	Public utilities	1,100,000	3,127	2.84	2.84
	County	48,831,272	432,485	[1] 8.86	[1] 6.29
	Property in general	47,731,272	428,315	8.97	6.33
	Public utilities	1,100,000	4,170	3.79	3.79

[1] Average rate.

GENERAL TABLES

Table 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION. Estimated as of middle of fiscal year.	Decennial census. Jan. 1, 1920.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.	Land area (acres), July 1, 1920.
	Grand total			37,331,625	36,831,920	28,866,638	21,082,747	3,378,331.1
	Group I			16,576,823	16,369,301	13,137,432	9,861,297	910,036.7
	Group II			3,471,830	3,432,206	2,775,694	2,039,414	363,661.6
	Group III			7,818,985	7,719,418	5,981,584	4,207,469	787,837.0
	Group IV			5,404,767	5,314,348	3,944,595	2,747,752	694,994.1
	Group V			4,059,220	3,996,647	3,024,333	2,226,815	621,801.7
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.							
1	New York, N. Y	1653	June 30, 1920	5,663,988	5,620,048	4,766,883	3,437,202	191,360.0
2	Chicago, Ill	1837	June 30, 1920	2,728,022	2,701,705	2,185,283	1,698,575	123,382.9
3	Philadelphia, Pa	1683	June 30, 1920	1,837,924	1,823,779	1,549,008	1,293,697	81,920.0
4	Detroit, Mich	1824	Dec. 31, 1920	1,044,860	993,678	465,766	285,704	49,838.5
5	Cleveland, Ohio	1836	June 30, 1920	808,273	796,841	560,663	381,768	36,089.0
6	St. Louis, Mo	1822	Oct. 7, 1920	779,531	772,897	687,029	575,238	39,040.0
7	Boston, Mass	1822	July 31, 1920	751,784	748,060	670,585	560,892	27,634.8
8	Baltimore, Md	1796	June 30, 1920	740,172	733,826	558,485	508,957	50,560.0
9	Los Angeles, Calif	1851	Dec. 31, 1920	599,982	576,673	319,198	102,479	232,908.0
10	Pittsburgh, Pa	1816	June 30, 1920	591,033	588,343	533,905	321,616	25,5[illegible]9.5
11	San Francisco, Calif	1850	Dec. 31, 1920	515,923	506,676	416,912	342,782	26,880.0
12	Buffalo, N. Y	1832	Dec. 31, 1920	515,331	506,775	423,715	352,387	24,894.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.							
13	Milwaukee, Wis	1846	June 30, 1920	460,894	457,147	373,857	285,315	16,290.3
14	Washington, D. C	1802	Dec. 31, 1920	448,541	437,571	331,069	278,718	38,408.4
15	Newark, N. J	1836	June 30, 1920	417,978	414,524	347,469	246,070	14,912.0
16	Cincinnati, Ohio	1819	June 30, 1920	401,971	401,247	363,591	325,902	45,529.6
17	New Orleans, La	1805	June 30, 1920	389,698	387,219	339,075	287,104	113,920.0
18	Minneapolis, Minn	1867	June 30, 1920	384,660	380,582	301,408	202,718	31,834.0
19	Kansas City, Mo	1853	Oct. 21, 1920	330,936	324,410	248,381	163,752	37,395.0
20	Seattle, Wash	1869	June 30, 1920	319,284	315,312	237,194	80,671	37,478.4
21	Indianapolis, Ind	1831	June 30, 1920	317,868	314,194	233,650	169,164	27,893.9
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.							
22	Jersey City, N. J	1827	June 30, 1920	299,665	298,103	267,779	206,433	8,320.0
23	Rochester, N. Y	1834	June 30, 1920	298,910	295,750	218,149	162,608	20,565.8
24	Portland, Oreg	1851	May 31, 1920	260,113	258,288	207,214	90,426	40,442.0
25	Denver, Colo	1859	June 30, 1920	258,712	256,491	213,381	133,859	37,085.0
26	Toledo, Ohio	1837	June 30, 1920	246,675	243,164	168,497	131,822	18,010.0
27	Columbus, Ohio	1816	June 30, 1920	239,807	237,031	181,511	125,560	14,427.2
28	Providence, R. I	1832	Mar. 31, 1920	237,937	237,595	224,326	175,597	11,388.0
29	St. Paul, Minn	1854	June 30, 1920	235,726	234,698	214,744	163,065	33,388.8
30	Louisville, Ky	1824	Feb. 28, 1920	235,024	234,891	223,928	204,731	14,348.8
31	Oakland, Calif	1854	Dec. 31, 1920	223,068	216,261	150,174	66,960	31,591.0
32	Akron, Ohio	1836	June 30, 1920	215,355	208,435	69,067	42,728	16,120.0
33	Atlanta, Ga	1847	June 30, 1920	202,902	200,616	154,839	89,872	17,131.4
34	Omaha, Nebr	1857	June 30, 1920	193,423	191,601	124,096	102,555	23,634.0
35	Worcester, Mass	1848	May 31, 1920	181,204	179,754	145,986	118,421	23,781.8
36	Birmingham, Ala	1871	Mar. 31, 1920	180,028	178,806	132,685	38,415	31,346.6
37	Syracuse, N. Y	1848	June 30, 1920	173,767	171,717	137,249	108,374	11,849.0
38	Richmond, Va	1782	July 31, 1920	173,230	171,667	127,628	85,050	15,360.0
39	San Antonio, Tex	1837	Nov. 30, 1920	167,494	161,379	96,614	53,321	22,860.5
40	New Haven, Conn	1784	June 30, 1920	164,027	162,537	133,605	108,027	11,460.0
41	Memphis, Tenn	1849	June 30, 1920	163,364	162,351	131,105	102,320	14,994.0
42	Dallas, Tex	1856	Oct. 31, 1920	162,480	158,976	92,104	42,638	14,957.4
43	Dayton, Ohio	1841	June 30, 1920	154,413	152,559	116,577	85,333	10,107.0
44	Bridgeport, Conn	1836	Sept. 30, 1920	146,761	143,555	102,054	70,996	9,370.0
45	Hartford, Conn	1784	Sept. 30, 1920	141,058	138,036	98,915	79,850	10,162.9
46	Houston, Tex	1839	June 30, 1920	140,298	138,276	78,800	44,633	23,338.0
47	Grand Rapids, Mich	1850	Sept. 30, 1920	139,416	137,634	112,571	87,565	11,211.0
48	Scranton, Pa	1866	June 30, 1920	138,191	137,783	129,867	102,026	12,361.7
49	Paterson, N. J	1851	June 30, 1920	136,405	135,875	125,600	105,171	5,157.0
50	Youngstown, Ohio	1868	June 30, 1920	134,716	132,358	79,066	44,885	15,902.0
51	Springfield, Mass	1852	May 31, 1920	131,354	129,614	88,926	62,059	20,286.6
52	Des Moines, Iowa	1857	Sept. 30, 1920	129,566	126,468	86,368	62,139	33,597.2
53	New Bedford, Mass	1847	May 31, 1920	122,271	121,217	96,652	62,442	12,152.9
54	Fall River, Mass	1854	June 30, 1920	120,546	120,485	119,295	104,863	21,051.5
55	Trenton, N. J	1792	June 30, 1920	120,446	119,289	96,815	73,307	4,490.0
56	Norfolk, Va	1845	June 30, 1920	119,433	115,777	67,452	46,624	4,800.0
57	Salt Lake City, Utah	1851	June 30, 1920	119,272	118,110	92,777	53,531	32,701.3
58	Nashville, Tenn	1806	June 30, 1920	118,740	118,342	110,364	80,865	11,563.0
59	Camden, N. J	1828	June 30, 1920	117,430	116,309	94,538	75,935	4,915.0
60	Albany, N. Y	1686	June 30, 1920	113,920	113,344	100,253	94,151	11,924.1
61	Lowell, Mass	1836	June 30, 1920	113,092	112,759	106,294	94,969	8,565.8
62	Wilmington, Del	1832	Dec. 31, 1920	112,328	110,168	87,411	76,508	4,495.1
63	Cambridge, Mass	1846	Sept. 30, 1920	110,069	109,694	104,839	91,886	4,002.4
64	Fort Worth, Tex	1872	Dec. 31, 1920	109,898	106,482	73,312	26,688	10,553.4
65	Reading, Pa	1847	July 3, 1920	108,231	107,784	96,071	78,961	6,090.7
66	Spokane, Wash	1883	June 30, 1920	104,439	104,437	104,402	36,848	24,819.0
67	Kansas City, Kans	1886	June 30, 1920	102,080	101,177	82,331	51,418	10,138.1
68	Yonkers, N. Y	1872	June 30, 1920	101,226	100,176	79,803	47,931	12,880.0
69	Flint, Mich	1855	Aug. 31, 1920	100,475	91,599	38,550	13,103	18,140.0

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION. Estimated as of middle of fiscal year.	Decennial census. Jan. 1, 1920.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.	Land area (acres), July 1, 1920.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.							
70	Duluth, Minn.	1870	June 30, 1920	99,970	98,917	78,466	52,969	39,916.8
71	Lynn, Mass.	1850	June 30, 1920	99,653	99,148	89,336	68,513	6,705.3
72	Tacoma, Wash.	1875	June 30, 1920	97,616	96,965	83,743	37,714	25,168.0
73	Elizabeth, N. J.	1855	June 30, 1920	96,936	95,783	73,409	52,130	6,191.0
74	Utica, N. Y.	1832	June 30, 1920	95,085	94,156	74,419	56,383	10,404.0
75	Erie, Pa.	1851	July 3, 1920	94,721	93,372	66,525	52,733	12,486.7
76	Lawrence, Mass.	1853	June 30, 1920	94,701	94,270	85,892	62,559	4,316.9
77	Oklahoma City, Okla.	1891	Dec. 31, 1920	94,075	91,295	64,205	10,037	10,869.8
78	Somerville, Mass.	1871	June 30, 1920	93,908	93,091	77,236	61,643	2,517.8
79	Jacksonville, Fla.	1822	June 30, 1920	92,771	91,558	57,699	28,429	9,824.0
80	Waterbury, Conn.	1853	June 30, 1920	92,672	91,715	73,141	45,859	17,981.0
81	Schenectady, N. Y.	1798	June 30, 1920	89,516	88,723	72,826	31,682	5,018.7
82	Canton, Ohio	1854	June 30, 1920	88,630	87,091	50,217	30,667	7,894.4
83	Fort Wayne, Ind.	1839	June 30, 1920	87,501	86,549	63,933	45,115	9,053.0
84	Evansville, Ind.	1847	June 30, 1920	86,022	85,264	69,647	59,007	5,577.0
85	Savannah, Ga.	1789	June 30, 1920	84,138	83,252	65,064	54,244	4,473.0
86	Tulsa, Okla.	1903	Dec. 31, 1920	80,535	72,075	18,182	1,390	5,002.4
87	El Paso, Tex.	1873	Sept. 30, 1920	80,140	77,560	39,279	15,906	7,742.0
88	Manchester, N. H.	1846	June 30, 1920	78,813	78,384	70,063	56,987	20,520.0
89	Knoxville, Tenn.	1815	Mar. 31, 1920	78,398	77,818	36,346	32,637	17,094.4
90	St. Joseph, Mo.	1853	Oct. 21, 1920	77,985	77,939	77,403	102,979	8,480.0
91	Bayonne, N. J.	1869	June 30, 1920	77,846	76,754	55,545	32,722	2,544.0
92	Peoria, Ill.	1845	June 30, 1920	76,593	76,121	66,950	56,100	6,027.5
93	Harrisburg, Pa.	1860	July 3, 1920	76,491	75,917	64,186	50,167	3,765.5
94	San Diego, Calif.	1850	June 30, 1920	76,452	74,683	39,578	17,700	50,458.1
95	Allentown, Pa.	1867	July 3, 1920	74,524	73,502	51,913	35,416	6,280.4
96	Wilkes-Barre, Pa.	1871	July 3, 1920	74,180	73,833	67,105	51,721	3,325.6
97	Wichita, Kans.	1871	June 30, 1920	73,210	72,217	52,450	24,671	12,526.0
98	Sioux City, Iowa	1857	Sept. 30, 1920	73,031	71,227	47,828	33,111	28,020.0
99	Troy, N. Y.	1816	June 30, 1920	[1] 72,013	72,013	76,813	60,651	6,630.4
100	South Bend, Ind.	1865	June 30, 1920	71,791	70,983	53,684	35,999	9,839.7
101	Portland, Me.	1832	June 30, 1920	69,824	69,272	58,571	50,145	13,808.0
102	Charleston, S. C.	1783	June 30, 1920	68,427	67,957	58,833	55,807	2,873.6
103	Hoboken, N. J.	1855	June 30, 1920	[1] 68,166	68,166	70,324	59,364	830.0
104	Binghamton, N. Y.	1867	June 30, 1920	67,746	66,800	48,443	39,647	5,991.0
105	Johnstown, Pa.	1889	July 3, 1920	67,704	67,327	55,482	35,936	3,488.0
106	East St. Louis, Ill.	1865	June 30, 1920	67,191	66,767	58,547	29,655	8,672.0
107	Brockton, Mass.	1881	May 31, 1920	66,656	66,254	56,878	40,063	13,677.9
108	Rockford, Ill.	1852	June 30, 1920	66,618	65,651	45,401	31,051	6,734.5
109	Terre Haute, Ind.	1833	June 30, 1920	66,492	66,083	58,157	36,673	5,377.0
110	Sacramento, Calif.	1863	June 30, 1920	66,486	65,908	44,696	29,282	8,774.0
111	Little Rock, Ark.	1831	June 30, 1920	65,967	65,142	45,941	38,307	10,154.4
112	Saginaw, Mich.	1889	Dec. 31, 1920	65,077	61,903	50,510	42,345	10,368.0
113	Pawtucket, R. I.	1886	June 30, 1920	64,898	64,248	51,622	39,231	5,494.0
114	Passaic, N. J.	1873	June 30, 1920	64,309	63,841	54,773	27,777	2,001.7
115	Springfield, Ohio	1850	June 30, 1920	61,557	60,840	46,921	38,253	7,296.0
116	Mobile, Ala.	1814	Mar. 31, 1920	60,998	60,777	51,521	38,469	8,915.2
117	Altoona, Pa.	1868	July 3, 1920	60,753	60,331	52,127	38,973	2,316.9
118	New Britain, Conn.	1871	Sept. 30, 1920	60,505	59,316	43,916	25,998	8,519.0
119	Holyoke, Mass.	1873	May 31, 1920	60,309	60,203	57,730	45,712	13,544.9
120	Springfield, Ill.	1840	Aug. 31, 1920	59,688	59,183	51,678	34,159	5,532.6
121	Long Beach, Calif.	1897	Dec. 31, 1920	59,485	55,593	17,809	2,252	9,308.7
122	Racine, Wis.	1848	June 30, 1920	59,422	58,593	38,002	29,102	3,858.0
123	Lansing, Mich.	1858	Oct. 31, 1920	59,362	57,327	31,229	16,485	6,810.0
124	Chester, Pa.	1866	July 3, 1920	58,982	58,030	38,537	33,988	3,020.0
125	Chattanooga, Tenn.	1851	Mar. 31, 1920	58,057	57,895	44,604	30,154	4,531.2
126	Davenport, Iowa	1851	Sept. 30, 1920	57,699	56,727	43,028	35,254	10,393.0
127	Berkeley, Calif.	1878	Dec. 31, 1920	57,644	56,036	40,434	13,214	5,280.0
128	Gary, Ind.	1909	June 30, 1920	57,332	55,378	16,802	(2)	25,223.3
129	Covington, Ky.	1834	June 30, 1920	57,229	57,121	53,270	42,938	3,837.0
130	Wheeling, W. Va.	1836	Dec. 31, 1920	[1] 56,208	56,208	41,641	38,878	6,508.4
131	Lincoln, Nebr.	1871	Feb. 28, 1920	55,130	54,948	43,973	40,169	7,944.3
132	Portsmouth, Va.	1858	June 30, 1920	54,800	54,387	33,190	17,427	3,136.0
133	Bethlehem, Pa.	1918	July 3, 1920	54,691	50,358	12,837	7,293	11,172.0
134	Haverhill, Mass.	1870	June 30, 1920	54,387	53,884	44,115	37,175	21,192.8
135	Lancaster, Pa.	1818	Nov. 30, 1920	53,709	53,150	47,227	41,459	2,530.0
136	Macon, Ga.	1832	June 30, 1920	53,472	52,995	40,665	23,272	5,966.0
137	Augusta, Ga.	1798	June 30, 1920	52,793	52,548	41,040	39,441	6,012.0
138	Tampa, Fla.	1887	Nov. 30, 1920	52,772	51,608	37,782	15,839	4,633.6
139	Hamtramck, Mich.	(3)	Aug. 31, 1920	52,630	48,615	3,559	(2)	(3)
140	Huntington, W. Va.	1872	Dec. 31, 1920	51,961	50,177	31,161	11,923	7,892.0
141	Niagara Falls, N. Y.	1892	June 30, 1920	51,806	50,760	30,445	19,457	5,900.0
142	East Orange, N. J.	1899	June 30, 1920	51,552	50,710	34,371	21,506	2,516.0
143	Roanoke, Va.	1884	June 30, 1920	51,444	50,842	34,874	21,495	5,775.3
144	Highland Park, Mich.	1918	Dec. 31, 1920	51,189	46,499	4,120	427	1,895.0
145	Atlantic City, N. J.	1854	June 30, 1920	50,942	50,707	46,150	27,838	7,362.0
146	Fresno, Calif.	1885	Dec. 31, 1920	50,392	45,086	24,892	12,470	5,434.5
147	Topeka, Kans.	1857	June 30, 1920	50,348	50,022	43,684	33,608	4,941.0

[1] Population as of Jan. 1, 1920. [2] Not incorporated in 1900. [3] Not reported.

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION. Estimated as of middle of fiscal year.	POPULATION. Decennial census. Jan. 1, 1920.	POPULATION. Decennial census. Apr. 15, 1910.	POPULATION. Decennial census. June 1, 1900.	Land area (acres), July 1, 1920.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.							
148	Winston-Salem, N. C.	1913	Nov. 30, 1920	49,923	48,395	22,700	13,650	4,853.0
149	Malden, Mass.	1882	June 30, 1920	49,345	49,103	44,404	33,664	3,252.0
150	Pasadena, Calif.	1886	Dec. 31, 1920	49,313	45,354	30,291	9,117	9,670.1
151	Jackson, Mich.	1843	June 30, 1920	49,247	48,374	31,433	25,180	5,653.0
152	Kalamazoo, Mich.	1884	June 30, 1920	48,954	48,487	39,437	24,404	5,285.0
153	Quincy, Mass.	1889	June 30, 1920	48,661	47,876	32,642	23,899	10,567.6
154	Bay City, Mich.	1865	Dec. 31, 1920	47,800	47,554	45,166	27,628	6,316.8
155	York, Pa.	1887	July 3, 1920	47,655	47,512	44,750	33,708	2,220.0
156	Charlotte, N. C.	1816	Nov. 30, 1920	47,502	46,338	34,014	18,091	8,167.0
157	McKeesport, Pa.	1891	July 3, 1920	46,992	46,781	42,694	34,227	2,240.0
158	Cicero, Ill.	[1]	June 30, 1920	46,563	44,995	14,557	16,310	3,678.5
159	Cedar Rapids, Iowa	1850	Sept. 30, 1920	46,551	45,566	32,811	25,656	7,805.0
160	Newton, Mass.	1873	June 30, 1920	46,376	46,054	39,806	33,587	11,457.0
161	Elmira, N. Y.	1864	June 30, 1920	45,817	45,393	37,176	35,672	4,451.2
162	New Castle, Pa.	1869	July 3, 1920	45,384	44,938	36,280	28,339	5,000.0
163	Galveston, Tex.	1839	Dec. 31, 1920	44,755	44,255	36,981	37,789	4,985.6
164	Shreveport, La.	1839	June 30, 1920	44,691	43,874	28,015	16,013	6,720.0
165	Decatur, Ill.	1856	Oct. 31, 1920	44,679	43,818	31,140	20,754	4,626.3
166	Montgomery, Ala.	1837	Dec. 31, 1920	44,012	43,464	38,136	30,346	4,371.0
167	Woonsocket, R. I.	1888	June 30, 1920	43,772	43,496	38,125	28,204	5,532.0
168	Mount Vernon, N. Y.	1892	Oct. 31, 1920	43,739	42,726	30,919	21,228	2,644.4
169	Chelsea, Mass.	1857	June 30, 1920	43,736	43,184	32,452	34,072	1,191.6
170	Pueblo, Colo.	1873	June 30, 1920	43,117	43,050	41,747	28,157	7,213.6
171	Lakewood, Ohio	1911	June 30, 1920	43,100	41,732	15,181	3,355	3,474.0
172	Salem, Mass.	1836	June 30, 1920	[2]42,529	42,529	43,697	35,956	5,113.5
173	Wichita Falls, Tex.	1899	Sept. 30, 1920	42,527	40,079	8,200	2,480	6,787.7
174	Pittsfield, Mass.	1891	June 30, 1920	42,260	41,763	32,121	21,766	26,048.6
175	Perth Amboy, N. J.	1871	June 30, 1920	42,201	41,707	32,121	17,699	2,958.0
176	Beaumont, Tex.	1881	Dec. 31, 1920	41,937	40,422	20,640	9,427	6,464.0
177	Lexington, Ky.	1832	June 30, 1920	41,840	41,534	35,099	26,369	3,210.0
178	Lima, Ohio	1871	June 30, 1920	41,817	41,326	30,508	21,723	4,060.0
179	Butte, Mont.	1879	Oct. 31, 1920	41,801	41,611	39,165	30,470	3,319.0
180	Kenosha, Wis.	1850	Oct. 31, 1920	41,768	40,472	21,371	11,606	3,680.0
181	Charleston, W. Va.	1818	Dec. 31, 1920	41,320	39,608	22,996	11,099	2,964.0
182	Fitchburg, Mass.	1872	May 31, 1920	41,166	41,029	37,826	31,531	17,583.6
183	Oak Park, Ill.	1902	June 30, 1920	40,910	39,858	19,444	[3]	2,880.0
184	Stockton, Calif.	1850	June 30, 1920	40,812	40,296	23,253	17,506	5,176.7
185	Everett, Mass.	1892	June 30, 1920	40,462	40,120	33,484	24,336	2,150.7
186	West Hoboken, N. J.	1888	June 30, 1920	40,315	40,074	35,403	23,094	546.0
187	Springfield, Mo.	1855	Dec. 31, 1920	40,088	39,631	35,201	23,267	5,033.1
188	San Jose, Calif.	1850	May 31, 1920	39,912	39,642	28,946	21,500	4,820.0
189	Hamilton, Ohio	1854	June 30, 1920	39,901	39,675	35,279	23,914	3,768.2
190	Medford, Mass.	1892	June 30, 1920	39,859	39,038	23,150	18,244	5,253.0
191	Superior, Wis.	1889	Mar. 31, 1920	[2]39,671	39,671	40,384	31,091	23,400.0
192	Jamestown, N. Y.	1886	Aug. 31, 1920	39,441	38,917	31,297	22,892	5,397.5
193	Dubuque, Iowa	1840	Sept. 30, 1920	39,185	39,141	38,494	36,297	5,760.0
194	Waco, Tex.	1856	Sept. 30, 1920	39,170	38,500	26,425	20,686	4,883.2
195	Madison, Wis.	1853	June 30, 1920	38,969	38,378	25,531	19,164	4,077.0
196	Joliet, Ill.	1852	June 30, 1920	38,637	38,442	34,670	29,353	2,502.4
197	Brookline, Mass.	1705	June 30, 1920	38,261	37,748	27,792	19,935	4,240.3
198	Muncie, Ind.	1865	June 30, 1920	38,151	36,524	24,005	20,942	4,576.0
199	Evanston, Ill.	1892	June 30, 1920	37,859	37,234	24,978	19,259	4,828.9
200	Columbia, S. C.	1805	June 30, 1920	37,834	37,524	26,319	21,108	3,831.0
201	Lorain, Ohio	1894	June 30, 1920	37,729	37,295	28,883	16,028	6,500.0
202	Taunton, Mass.	1864	May 31, 1920	37,260	37,137	34,259	31,036	30,266.0
203	Muskegon, Mich.	1870	June 30, 1920	37,163	36,570	24,062	20,818	4,260.0
204	Battle Creek, Mich.	1859	Sept. 30, 1920	37,099	36,164	25,267	18,563	3,678.0
205	Newport News, Va.	1896	Dec. 31, 1920	36,975	35,596	20,205	19,635	1,911.0
206	Waterloo, Iowa	1868	Sept. 30, 1920	36,966	36,230	26,693	12,580	8,287.0
207	East Chicago, Ind.	1893	June 30, 1920	36,841	35,967	19,098	3,411	6,396.0
208	Hammond, Ind.	1884	June 30, 1920	36,781	36,004	20,925	12,376	7,916.4
209	Aurora, Ill.	1857	June 30, 1920	36,698	36,397	29,807	24,147	4,323.0
210	Council Bluffs, Iowa	1853	Sept. 30, 1920	36,693	36,162	29,292	25,802	11,562.8
211	Chicopee, Mass.	1890	May 31, 1920	36,678	36,214	25,401	19,167	14,661.4
212	New Rochelle, N. Y.	1899	June 30, 1920	36,592	36,213	28,867	14,720	6,400.0
213	Williamsport, Pa.	1866	July 3, 1920	36,421	36,198	31,860	28,757	4,537.6
214	Auburn, N. Y.	1848	Dec. 31, 1920	36,349	36,192	34,668	30,345	5,390.0
215	Quincy, Ill.	1839	Oct. 31, 1920	[2]35,978	35,978	36,587	36,252	3,799.6
216	Rock Island, Ill.	1899	Sept. 30, 1920	35,846	35,177	24,335	19,493	5,947.0
217	Stamford, Conn.	1893	June 15, 1920	35,566	35,096	25,138	15,997	4,465.0
218	Poughkeepsie, N. Y.	1854	June 30, 1920	35,364	35,000	27,936	24,029	1,782.0
219	Pontiac, Mich.	[1]	Oct. 31, 1920	35,290	34,273	14,532	9,769	4,410.0
220	Austin, Tex.	1839	June 30, 1920	35,135	34,876	29,860	22,258	8,282.0
221	Danville, Ill.	1867	Oct. 31, 1920	34,184	33,776	27,871	16,354	6,290.0
222	Easton, Pa.	1887	July 3, 1920	34,086	33,813	28,523	25,238	2,088.6

[1] Not reported. [2] Population as of Jan. 1, 1920. [3] Not incorporated in 1900.

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.				Land area (acres), July 1, 1920.
				Estimated as of middle of fiscal year.	Decennial census.			
					Jan. 1, 1920.	Apr. 15, 1910.	June 1, 1900.	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.							
223	Wilmington, N. C.	1866	Nov. 30, 1920	33,988	33,372	25,748	20,976	3,534.0
224	Amsterdam, N. Y.	1885	June 30, 1920	33,640	33,524	31,267	20,929	3,484.3
225	Orange, N. J.	1872	June 30, 1920	33,456	33,268	29,630	24,141	1,414.4
226	Portsmouth, Ohio	(1)	June 30, 1920	33,342	33,011	23,481	17,870	3,110.0
227	New Brunswick, N. J.	1863	June 30, 1920	33,252	32,779	23,388	20,006	3,205.0
228	Ogden, Utah	1861	June 30, 1920	33,173	32,804	25,580	16,313	10,565.9
229	Oshkosh, Wis.	1853	June 30, 1920	33,164	33,162	33,062	28,284	4,978.7
230	Hazleton, Pa.	1892	July 3, 1920	32,628	32,277	25,452	14,230	3,827.2
231	Norristown, Pa.	1812	June 30, 1920	32,548	32,319	27,875	22,265	2,265.0
232	Lewiston, Me.	1863	Aug. 31, 1920	32,172	31,791	26,247	23,761	22,100.0
233	Miami, Fla.	1896	Nov. 30, 1920	31,847	29,571	5,471	1,681	5,473.0
234	Petersburg, Va.	1854	Dec. 31, 1920	31,721	31,012	24,127	21,810	2,070.5
235	Watertown, N. Y.	1869	May 31, 1920	31,481	31,285	26,730	21,696	5,433.6
236	Pensacola, Fla.	(1)	June 30, 1920	31,450	31,035	22,982	17,747	6,500.0
237	Columbus, Ga.	1828	May 31, 1920	31,409	31,125	20,554	17,614	2,304.0
238	Green Bay, Wis.	1854	June 30, 1920	31,315	31,017	25,236	18,684	8,169.3
239	Sheboygan, Wis.	1853	Sept. 30, 1920	31,307	30,955	26,398	22,962	2,998.0
240	Moline, Ill.	1872	Sept. 30, 1920	31,167	30,734	24,199	17,248	4,183.2
241	Kokomo, Ind.	1865	June 30, 1920	31,130	30,067	17,010	10,609	3,348.0
242	Waltham, Mass.	1884	July 31, 1920	31,100	30,915	27,834	23,481	7,940.4
243	West New York, N. J.	1898	June 30, 1920	30,769	29,926	13,560	5,267	617.0
244	Muskogee, Okla.	1898	Dec. 31, 1920	30,622	30,277	25,278	4,254	5,446.9
245	Newburgh, N. Y.	1865	June 30, 1920	30,498	30,366	27,805	24,943	2,257.3
246	Phoenix, Ariz.	1881	Dec. 31, 1920	30,438	29,053	11,134	5,544	3,300.0
247	La Crosse, Wis.	1856	June 30, 1920	[2] 30,421	30,421	30,417	28,895	6,364.8
248	Newport, R. I.	1784	June 28, 1920	30,415	30,255	27,149	22,441	4,445.0
249	Cumberland, Md.	1816	Sept. 30, 1920	30,354	29,837	21,839	17,128	1,896.7
250	Anderson, Ind.	1866	June 30, 1920	30,139	29,767	22,476	20,178	3,287.0
251	Colorado Springs, Colo.	1878	June 30, 1920	[2] 30,105	30,105	29,078	21,085	5,895.8
252	Lynchburg, Va.	1805	July 31, 1920	30,105	30,070	29,494	18,891	2,924.8
253	Cranston, R. I.	1910	Oct. 16, 1920	30,083	29,407	21,107	13,343	18,621.4

[1] Not reported.

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

Table 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	Grand total		$1,279,918,791	$1,635,712,584	$315,286,698	$3,230,918,073	$368,655,603	$1,415,943,686	$1,446,318,784
	Group I		713,731,248	1,090,762,412	169,555,091	1,974,048,751	204,712,790	771,853,857	997,482,104
	Group II		115,088,782	131,345,925	43,198,092	289,632,799	55,194,000	124,051,176	110,387,623
	Group III		219,897,468	219,247,238	48,582,593	487,727,299	53,686,257	251,688,235	182,352,807
	Group IV		131,013,618	113,308,542	31,369,104	275,691,264	32,909,344	152,376,216	90,405,704
	Group V		100,187,675	81,048,467	22,581,818	203,817,960	22,153,212	115,974,202	65,690,546
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.								
1	New York, N. Y.		$302,974,446	$628,449,735	$23,150,608	$954,574,789	$45,369,661	$337,196,924	$572,008,204
	General treasury	Dec. 31, 1920	255,686,984	562,506,807	15,651,135	833,844,926	39,386,997	329,867,118	464,590,811
	Mortgage tax fund	Dec. 31, 1920	1,798,277	1,777,436		3,575,713		41,973	3,533,740
	Foreign insurance fund	Dec. 31, 1920	339,513	34,906		374,419		168,793	205,626
	Cash in transit	Dec. 31, 1920		312,527	448,686	761,213	312,527		448,686
	Sinking funds	Dec. 31, 1920	39,519,827	43,106,194	3,467,112	86,093,133	1,479,944	490,002	84,123,187
	Public trust funds	Dec. 31, 1920	3,064,474	9,461,972	419,743	12,946,189	332,692	6,629,038	5,984,459
	Investment funds	Dec. 31, 1920	2,565,371	3,024		2,568,395			2,568,395
	Private trust funds	Dec. 31, 1920		11,246,869	3,163,932	14,410,801	3,857,501		10,553,300
2	Chicago, Ill.		111,554,635	245,844,610	57,236,918	414,636,163	62,925,407	130,928,880	220,781,876
	City corporation		62,648,914	116,785,288	48,030,200	227,464,402	55,405,593	74,788,130	97,270,679
	General treasury	Dec. 31, 1920	59,023,118	73,299,030	38,436,081	170,758,229	41,762,782	72,758,414	56,237,033
	Library funds	Dec. 31, 1920	3,253	7,243	2,531	13,027	4,506	8,521	
	Sinking fund	Dec. 31, 1920	282,346	937	2,207,707	2,490,990			2,490,990
	Public trust funds	Sept. 30, Dec. 31, 1920.	2,180,464	1,031,564	179,994	3,392,022	219,880	2,021,195	1,150,947
	Investment funds	Dec. 31, 1920	1,159,733	42,062,800	6,714,795	49,937,328	12,970,302		36,967,026
	Private trust funds	Dec. 31, 1920		383,714	489,092	872,806	448,123		424,683
	County		10,113,346	96,382,741	1,216,072	107,712,159	2,496,009	12,077,596	93,138,554
	General treasury	Nov. 30, 1920	10,109,466	10,306,079	1,189,159	21,604,704	2,459,696	12,077,596	7,067,412
	County-as-agent fund	Nov. 30, 1920		86,071,142		86,071,142			86,071,142
	Investment fund	Nov. 30, 1920	3,880	5,520	26,608	36,008	36,008		
	Private trust fund	Nov. 30, 1920			305	305	305		
	School district		26,949,152	23,381,627	6,162,731	56,493,510	2,447,987	30,066,901	23,978,622
	General treasury	Dec. 31, 1920	23,444,123	22,359,099	6,000,259	51,803,481	2,293,981	29,781,972	19,727,528
	Public trust funds	Dec. 31, 1920	3,469,142	549,816	162,472	4,181,430	154,006	284,929	3,742,495
	Investment fund	Dec. 31, 1920	35,887	472,712		508,599			508,599
	Park district		6,604,986	2,994,540	1,528,174	11,127,700	2,488,021	6,201,204	2,438,475
	General treasury	Apr. 30, May 10, May 31, June 30, July 31, Nov. 30, Dec. 31, 1920; Feb. 28, Mar. 31, 1921.	6,311,480	2,278,966	1,254,275	9,844,721	2,099,784	5,941,368	1,803,569
	Sinking funds	Apr. 30, May 10, Dec. 31, 1920; Feb. 28, Mar. 31, 1921.	144,368	512,318	219,670	876,356	272,043	212,266	392,047
	Public trust funds	June 30, July 26, Dec. 31, 1920.	123,243	181,556	18,075	322,874	64,582	47,570	210,722
	Investment funds	Apr. 30, 1920; Feb. 28, Mar. 31, 1921.	25,895	6,719	25,221	57,835	42,274		15,561
	Private trust funds	May 10, Dec. 31, 1920; Feb. 28, Mar. 31, 1921.		14,981	10,933	25,914	9,338		16,576
	Sanitary district		5,238,237	6,300,414	299,741	11,838,392	87,797	7,795,049	3,955,546
	General treasury	Dec. 31, 1920	5,188,428	4,142,283	299,741	9,630,452	87,797	7,795,049	1,747,606
	Investment fund	Dec. 31, 1920	49,809	2,158,131		2,207,940			2,207,940
3	Philadelphia, Pa.		83,206,551	54,664,812	15,143,280	153,014,643	14,135,564	87,313,040	51,566,039
	City corporation		67,658,141	45,285,277	13,709,205	126,652,623	12,854,333	70,089,826	43,708,464
	General treasury	Dec. 31, 1920	55,422,300	25,706,722	10,278,457	91,407,479	10,969,500	59,218,301	21,219,678
	Special assessment fund	Dec. 31, 1920	779,448			779,448		779,448	
	Library fund	Dec. 31, 1920	15,273	450,523	58,007	523,803	79,049	444,754	
	Museum fund	Dec. 31, 1920	166,973	68,504	17,942	253,419	27,097	226,322	
	Sinking fund	Dec. 31, 1920	1,662,231	16,737,125	2,261,349	20,660,705	1,259,776	6,968,864	12,432,065
	Public trust funds	Dec. 31, 1920	6,000,319	2,246,479	926,075	9,172,873	413,826	2,437,598	6,321,449
	Investment funds	Dec. 31, 1920	3,611,597	852	44,193	3,656,642	24,087	14,539	3,618,016
	Private trust funds	Dec. 31, 1920		75,072	123,182	198,254	80,998		117,256
	School district		15,386,232	9,349,935	1,414,953	26,151,120	1,263,131	17,078,564	7,809,425
	General treasury	Dec. 31, 1920	15,219,477	7,505,775	1,318,389	24,043,641	1,225,049	16,879,167	5,939,425
	Sinking fund	Dec. 31, 1920	107,674	1,734,360	18,969	1,861,003	23,953	50	1,837,000
	Public trust fund	Dec. 31, 1920	44,576	84,800	70,282	199,658	3,055	196,603	
	Investment fund	Dec. 31, 1920	14,505	25,000	7,313	46,818	11,074	2,744	33,000
	Poor district		162,178	29,600	19,122	210,900	18,100	144,650	48,150
	General treasury	Dec. 31, 1920	161,705	29,600	18,531	209,836	17,896	143,940	48,000
	Public trust fund	Dec. 31, 1920	473		591	1,064	204	710	150

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

Table 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921—Continued.								
6	St. Louis, Mo.		$30,832,254	$8,077,209	$8,857,644	$47,767,107	$7,682,089	$31,627,244	$8,457,774
	City corporation		22,480,358	7,443,823	5,918,962	35,843,143	4,926,326	23,233,174	7,683,643
	General treasury	Apr. 11, 1921	20,878,939	2,218,527	2,504,103	25,601,569	1,881,290	21,430,578	2,289,701
	Collector's fund	Apr. 11, 1921	264,213	7,674		271,887		197,595	74,292
	Circuit court fee fund	Dec. 31, 1920	114,058	56,838		170,896		108,422	62,474
	Probate court fee fund	Dec. 31, 1920	62,677			62,677		43,680	18,997
	Public improvement fund	Apr. 11, 1921	831,752	52,200		883,952		883,952	
	Convict labor account	Apr. 11, 1921	59,532			59,532		59,532	
	Library fund	Mar. 31, 1921	15,227	399,070	6,493	420,790	9,210	373,218	38,362
	Museum fund	Mar. 31, 1921	3,037	160	4,520	7,717	7,353	364	
	State revenue fund	Apr. 11, 1921		3,429,554		3,429,554			3,429,554
	Sinking funds	Apr. 11, 1921	131,700	1,196,250	3,353,870	4,681,820	2,970,626		1,711,194
	Public trust funds	Feb. 28, Apr. 11, 1921.	88,044	81,447	49,842	219,333	57,713	135,783	25,837
	Investment funds	Apr. 11, 1921	31,179	2,103		33,282		50	33,232
	Private trust fund	Apr. 11, 1921			134	134	134		
	School district		8,351,896	633,386	2,938,682	11,923,964	2,755,763	8,394,070	774,131
	General treasury	June 30, 1921	7,845,099	178,885	2,650,164	10,674,148	2,360,175	8,236,457	77,516
	Lunch-room fund	June 30, 1921	1,021	246,506	17,580	265,107	23,708		241,399
	Sinking fund	June 30, 1921	325,207	1,034	232,613	558,854	329,545	120,000	109,309
	Public trust funds	June 30, 1921	177,505	27,813	18,815	224,133	13,640	37,240	173,253
	Investment fund	June 30, 1921	3,064	4,000	14,447	21,511	18,074	373	3,064
	Private trust funds	June 30, 1921		175,148	5,063	180,211	10,621		169,590
7	Boston, Mass.		53,665,204	27,760,286	13,895,388	95,320,878	14,961,303	49,223,250	31,136,325
	General treasury	Jan. 31, 1921	49,233,908	19,854,350	9,773,445	78,861,703	11,041,762	44,178,059	23,641,882
	County fund	Jan. 31, 1921	294,531	2,171,939		2,466,470		2,350,559	115,911
	Overseers of poor fund	Jan. 31, 1921	284,727	956,927	8,661	1,250,315	2,670	1,011,592	236,053
	Sinking funds	Jan. 31, 1921	1,574,495	2,885,127	2,371,433	6,831,055	2,377,794		4,453,261
	Public trust funds	Jan. 31, 1921	790,885	1,035,297	422,528	2,248,710	453,876	281,255	1,513,579
	Investment fund	Jan. 31, 1921	1,486,658	655,000	748,794	2,890,452	671,699	1,401,785	816,968
	Private trust funds	Jan. 31, 1921		201,646	570,527	772,173	413,502		358,671
9	Los Angeles, Calif.		44,110,922	60,243,204	14,216,087	118,570,213	19,574,831	41,518,668	57,476,714
	City corporation		24,328,379	4,303,879	6,924,987	35,557,245	8,287,013	22,800,307	4,469,925
	General treasury	June 30, 1921	21,283,908	3,008,246	5,996,257	30,288,411	7,642,298	19,844,217	2,801,896
	Special assessment fund	June 30, 1921	2,825,079	14,394		2,839,473		2,839,473	
	Convict labor account	June 30, 1921	3,125			3,125		3,125	
	Water revenue emergency fund	June 30, 1921			27,000	27,000	27,000		
	Electric plant emergency fund	June 30, 1921			7,000	7,000	7,000		
	Sinking funds	June 30, 1921	156,269	75,827	600,031	832,127	317,095		515,032
	Public trust funds	June 30, 1921	4,624	144,480	69,613	218,717	89,746	113,492	15,479
	Investment funds	June 30, 1921	55,374	22,526	144	78,044	7,075		70,969
	Private trust fund	June 30, 1921		1,038,406	224,942	1,263,348	196,799		1,066,549
	County		11,117,688	49,974,305	6,109,725	67,201,718	7,858,949	6,844,193	52,498,576
	General treasury	June 30, 1921	10,587,084	3,362,837	2,470,123	16,420,044	3,023,422	6,616,162	6,780,460
	County-as-agent fund	June 30, 1921		42,273,695	2,311,932	44,585,627	3,221,830		41,363,797
	Sinking funds	June 30, 1921	475,746	45,992	283,216	804,954	305,170	218,355	281,429
	Public trust fund	June 30, 1921	9,433	135	6,703	16,271	460	9,676	6,135
	Investment fund	June 30, 1921	45,425	2,956,159		3,001,584			3,001,584
	Private trust funds	June 30, 1921		1,335,487	1,037,751	2,373,238	1,308,067		1,065,171
	School district		8,664,855	5,965,020	1,181,375	15,811,250	3,428,869	11,874,168	508,213
	General treasury	June 30, 1921	7,308,504	5,883,439	787,470	13,979,413	2,313,747	11,528,401	137,265
	Sinking fund	June 30, 1921	1,298,332	81,581	393,905	1,773,818	1,115,122	345,767	312,929
	Investment fund	June 30, 1921	58,019			58,019			58,019
10	Pittsburgh, Pa.		32,081,458	21,935,312	14,573,204	68,589,974	21,051,960	37,240,327	10,297,687
	City corporation		18,778,617	14,069,487	6,603,397	39,451,501	9,958,262	22,697,929	6,795,310
	General treasury	Dec. 31, 1920	18,550,264	11,669,669	5,863,419	36,083,352	8,797,123	22,218,985	5,037,244
	Bridge fund	Dec. 31, 1920	1,458		9,485	10,943	3,853	7,090	
	Library fund	Dec. 31, 1920	16,941	357,697	42,720	417,358	23,220	394,138	
	Sinking fund	Dec. 31, 1920	112,127	1,931,486	586,742	2,630,355	1,014,439		1,615,916
	Public trust funds	Dec. 31, 1920	72,454	15,635	40,831	128,920	53,827	47,716	27,377
	Investment funds	Dec. 31, 1920	25,373	95,000	60,200	180,573	65,800		114,773
	County		6,608,158	5,081,380	3,392,364	15,081,902	5,974,211	6,771,890	2,335,801
	General treasury	Dec. 31, 1920	5,858,936	4,034,628	1,875,635	11,769,199	4,735,284	5,928,817	1,105,098
	Hospital for insane and tuberculosis sanatorium fund.	Dec. 31, 1920	488,131	42,142	395,680	925,953	407,250	433,244	85,459
	Workhouse fund	Dec. 31, 1920	196,333	151,001	84,278	431,612	137,555	278,702	15,355
	Training school fund	Dec. 31, 1920	8,600	117,325	37,432	163,357	46,986	116,371	
	Sinking fund	Dec. 31, 1920	41,836	719,697	943,968	1,705,501	581,001		1,124,500
	Public trust funds	Dec. 31, 1920	14,322	16,587	55,371	86,280	66,135	14,756	5,389
	School district		6,694,683	2,784,445	4,577,443	14,056,571	5,119,487	7,770,508	1,166,576
	General treasury	Dec. 31, 1920	6,615,494	1,836,350	3,593,741	12,045,585	3,859,349	7,302,713	883,52
	Sinking fund	Dec. 31, 1920	79,189	948,095	983,702	2,010,986	1,260,138	467,795	283,05

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

Table 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921—Continued.								
11	San Francisco, Calif.		$26,820,678	$20,100,680	$10,686,133	$57,607,491	$10,531,626	$27,364,776	$19,711,089
	General treasury	June 30, 1921	25,646,570	13,988,556	7,436,271	47,071,397	7,361,609	26,224,849	13,484,939
	Special assessment fund	June 30, 1921	715,768			715,768		715,768	
	Municipal railway accident insurance fund.	June 30, 1921		29,202	44,513	73,715	69,763	3,589	363
	Sinking fund	June 30, 1921		2,567,825	2,193,507	4,761,332	2,184,300	326	2,576,706
	Public trust funds	June 30, 1921	44,866	305,082	5,370	355,318	4,378	323,098	27,842
	Investment funds	June 30, 1921	413,474	1,718,121	712,368	2,844,563	617,331	97,146	2,130,086
	Private trust fund	June 30, 1921		1,491,894	293,504	1,785,398	294,245		1,491,153
12	Buffalo, N. Y.		28,485,100	23,686,564	11,795,829	63,967,493	8,480,349	29,440,748	26,046,396
	City corporation		25,394,873	18,623,202	10,915,303	54,933,378	7,326,537	26,654,780	20,952,061
	General treasury	June 30, 1921	24,566,975	10,054,224	7,009,197	41,630,396	3,902,325	25,901,724	11,826,347
	City and county hall fund	Dec. 31, 1920	130		1,155	1,285	1,285		
	Library funds	Dec. 31, 1920; June 30, 1921.	16,587	236,139	18,873	271,599	13,874	257,016	709
	Comptroller's cash fund	June 30, 1921		2,502,869	3,262,833	5,765,702	2,469,897	169,558	3,126,247
	Sinking funds	June 30, 1921	449,589	520,189	450,932	1,420,710	501,587	15,000	904,123
	Public trust funds	Dec. 31, 1920; June 30, 1921.	319,807	123,886	137,365	581,058	180,923	311,482	88,653
	Investment funds	June 30, 1921	41,785	4,969,735	16,314	5,027,834	244,931		4,782,903
	Private trust funds	June 30, 1921		216,160	18,634	234,794	11,715		223,079
	County		3,090,227	5,063,362	880,526	9,034,115	1,153,812	2,785,968	5,094,335
	General treasury	Dec. 31, 1920	3,090,124	147,665	406,118	3,643,907	448,645	2,785,968	409,294
	County-as-agent fund	Dec. 31, 1920		4,690,620	70,605	4,761,225	242,357		4,518,868
	City and county hall fund	Dec. 31, 1920	103		912	1,015	1,015		
	Private trust fund	Dec. 31, 1920		225,077	402,891	627,968	461,795		166,173
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.								
14	Washington, D. C.		$24,856,306	$4,962,857	$8,730,479	$38,549,642	$9,337,718	$23,158,145	$6,053,779
	General treasury	June 30, 1921	23,688,321	624,985	8,182,145	32,495,451	8,777,213	20,342,815	3,375,423
	Register of wills fund	June 30, 1921	66,946			66,946		66,616	330
	Militia fund	June 30, 1921		55,951		55,951	7,161	48,790	
	Recorder of deeds fund	June 30, 1921	78,809	20	27,555	106,384	12,034	66,775	27,575
	Bridge fund	June 30, 1921	75	21,900	3,684	25,659	418	25,241	
	Convict labor accounts	June 30, 1921	10,956			10,956		10,956	
	Library fund	June 30, 1921	11,617		5,199	16,816	456	16,360	
	Park funds	June 30, 1921	4	699,217	68,877	768,098	64,044	704,054	
	Miscellaneous funds	June 30, 1921	547,782	1,097,075	133,553	1,778,410	117,478	1,479,598	181,334
	Sinking fund	June 30, 1921	162,790	975,408	36,323	1,174,521	1,623	183,009	989,889
	Public trust funds	June 30, 1921	289,006	171,686	46,138	506,830	83,977	213,931	208,922
	Private trust funds	June 30, 1921		1,316,615	227,005	1,543,620	273,314		1,270,306
16	Cincinnati, Ohio		19,353,402	29,269,960	11,094,093	59,717,455	15,106,907	21,498,701	23,111,847
	City corporation		12,461,965	14,859,265	5,026,099	32,347,329	8,056,736	14,113,514	10,177,079
	General treasury	Dec. 31, 1920	7,367,238	9,856,056	4,092,551	21,315,845	7,261,643	9,752,461	4,301,741
	Fee and special fund	Aug. 31, 1920	153,902			153,902		153,902	
	University fund	Dec. 31, 1920	299,389	359,678	116,156	775,223	84,575	684,222	6,426
	Sinking fund	Dec. 31, 1920	2,795,449	3,168,984	634,487	6,598,920	555,329	3,092,633	2,950,958
	Public trust funds	Dec. 31, 1920	601,656	269,873	97,629	969,158	75,925	430,296	462,937
	Investment funds	Dec. 31, 1920	1,244,331	1,011,930	2,693	2,258,954	6,179		2,252,775
	Private trust funds	Dec. 31, 1920		192,744	82,583	275,327	73,085		202,242
	County		2,897,831	13,123,268	4,143,312	20,164,411	5,127,796	2,653,389	12,383,226
	General treasury	Aug. 31, 1920	2,872,918	868,182	2,024,993	5,766,093	2,744,204	2,208,230	813,659
	County-as-agent fund	Aug. 31, 1920		11,417,116	1,787,601	13,204,717	2,018,978		11,185,739
	Library fund	June 30, 1920	9,615	234,593	2,172	246,380	1,825	212,759	31,796
	Sinking fund	Aug. 31, 1920	10,673	546,698	301,651	859,022	317,922	231,965	309,135
	Public trust fund	June 30, 1920	4,463	2,764	24	7,251	581	435	6,235
	Investment fund	June 30, 1920	162	22,417		22,579	14		22,565
	Private trust funds	Aug. 31, 1920		31,498	26,871	58,369	44,272		14,097
	School district		3,993,606	1,287,427	1,924,682	7,205,715	1,922,375	4,731,798	551,542
	General treasury	Aug. 31, 1920	3,889,728	895,320	1,837,682	6,622,730	1,873,124	4,354,864	394,742
	Fee and special fund	Aug. 31, 1920	24,193			24,193		24,193	
	Sinking fund	Aug. 31, 1920	39,005	353,390	68,517	460,912	47,608	274,848	138,451
	Public trust funds	Aug. 31, Dec 31, 1920.	40,680	38,717	18,483	97,880	1,643	77,893	18,344
17	New Orleans, La.		13,743,095	17,014,908	5,113,893	35,871,896	6,352,183	13,517,494	16,002,219
	General treasury	Dec. 31, 1920	10,412,905	5,389,324	1,035,046	16,837,275	2,034,389	3,951,046	10,851,840
	Judicial expense fund	Dec. 31, 1920	219,712	57	101,984	321,753	131,143	169,594	21,016
	Courthouse commission fund	Dec. 31, 1920	30	48,612	63	48,705		48,705	
	Police commission fund	Dec. 31, 1920	66,723	529,460	30,927	627,110	25,007	589,638	12,465
	Fire commission fund	Dec. 31, 1920	4,930	781,924	60,943	847,797	88,010	759,777	10
	Health fund	Dec. 31, 1920	48,117	182,074	3,719	233,910	8,799	224,385	726
	Sewage and water fund	Dec. 31, 1920	960,921	2,326,712	1,306,512	4,594,145	1,565,605	2,226,855	801,685
	Almshouse fund	Dec. 31, 1920	3,641	16,500	242	20,383	89	20,294	

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921—Continued.								
17	New Orleans, La.—Continued.								
	School fund	June 30, 1920	$461,862	$1,614,891	$127,249	$2,204,002	$102,185	$1,857,255	$244,562
	Library fund	Dec. 31, 1920	5,079	49,433	24	54,536	34	54,502	
	Park, playground, and museum funds.	Dec. 31, 1920	54,222	252,163	18,112	324,497	13,706	118,280	192,511
	Public Belt Railroad fund	Dec. 31, 1920	1,167,561	482,589		1,650,150	12,669	1,139,006	498,475
	Sinking funds	Dec. 31, 1920	43,420	4,789,630	2,089,766	6,922,816	2,184,156	1,513,989	3,224,671
	Public trust funds	Aug. 31, Dec. 31, 1920.	267,995	530,519	339,239	1,137,753	186,127	844,168	107,458
	Investment funds	Dec. 31, 1920	25,977			25,977			25,977
	Private trust funds	Dec. 31, 1920		21,020	67	21,087	264		20,823
18	Minneapolis, Minn.		17,346,339	27,781,537	4,233,943	49,361,819	8,513,971	19,219,889	21,627,959
	City corporation		15,428,908	10,283,326	3,773,983	29,486,217	8,042,956	16,899,082	4,544,179
	General treasury	Dec. 31, 1920	14,275,682	9,397,437	3,566,342	27,239,461	7,977,619	16,686,748	2,575,094
	Convict labor account	Dec. 31, 1920	1,185			1,185		1,185	
	Library fund	Dec. 31, 1920	15,729	3,093	1,616	20,438	2,102	1,954	16,382
	Treasurer's temporary funds	Dec. 31, 1920	89,729			89,729			89,729
	Sinking fund	Dec. 31, 1920	894,760	702,993	127,650	1,725,403	1,046		1,724,357
	Public trust funds	Aug. 31, Dec. 31, 1920.	151,823	179,232	77,640	408,695	61,259	209,195	138,241
	Private trust fund	Dec. 31, 1920		571	735	1,306	930		376
	County		1,917,431	17,498,211	459,960	19,875,602	471,015	2,320,807	17,083,780
	General treasury	Dec. 31, 1920	1,881,595	745,000	245,018	2,871,613	194,715	2,319,372	357,526
	County-as-agent fund	Dec. 31, 1920		16,644,274	209,597	16,853,871	274,837		16,579,034
	Sinking funds	Dec. 31, 1920	34,355	108,937	5,152	148,444	1,224		147,220
	Public trust fund	Dec. 31, 1920	1,481		193	1,674	239	1,435	
20	Seattle, Wash.		29,171,694	32,094,700	10,047,847	71,314,241	7,481,230	34,392,631	29,440,380
	City corporation		19,737,162	7,573,888	6,075,058	33,386,108	3,435,611	23,576,115	6,374,382
	General treasury	Dec. 31, 1920	19,398,815	7,055,581	5,865,839	32,320,235	3,182,684	23,472,400	5,665,151
	Petty cash fund	Dec. 31, 1920		500	5,000	5,500	500		5,000
	Sinking fund	Dec. 31, 1920	243,367	271,177	163,137	677,681	93,063	18,739	565,879
	Public trust funds	Dec. 31, 1920	59,154	29,062	31,184	119,400	33,609	84,976	815
	Investment fund	Dec. 31, 1920	35,826	217,568	9,898	263,292	125,755		137,537
	County		4,464,962	21,911,542	2,498,394	28,874,898	2,781,556	4,073,360	22,019,982
	General treasury	Dec. 31, 1920	4,464,962	686,637	489,384	5,640,983	192,555	4,073,360	1,375,068
	County-as-agent fund	Dec. 31, 1920		21,220,759	2,007,889	23,228,648	2,587,938		20,640,710
	Private trust fund	Dec. 31, 1920		4,146	1,121	5,267	1,063		4,204
	School district		3,801,647	2,090,303	441,494	6,333,444	703,007	5,109,329	521,108
	General treasury	June 30, 1920	3,501,895	2,090,303	238,205	5,830,403	456,966	5,109,329	264,108
	Sinking fund	June 30, 1920	299,752		203,289	503,041	246,041		257,000
	Port of Seattle		1,167,923	518,967	1,032,901	2,719,791	561,056	1,633,827	524,908
	General treasury	Dec. 31, 1920	1,166,010	212,636	821,583	2,200,229	516,397	1,333,811	350,021
	Sinking fund	Dec. 31, 1920	1,913	259,131	211,318	472,362	44,659	300,016	127,687
	Investment fund	Dec. 31, 1920		47,200		47,200			47,200
21	Indianapolis, Ind.		10,617,946	20,221,963	3,977,837	34,817,746	8,401,991	12,264,316	14,151,439
	City corporation		6,280,587	4,817,805	2,207,468	13,305,860	2,868,273	6,658,409	3,779,178
	General treasury	Dec. 31, 1920	4,442,094	3,794,883	721,181	8,958,158	1,290,757	5,002,265	2,665,136
	Special assessment funds	Dec. 31, 1920	1,439,061	101,222	185,929	1,726,212	155,885	1,527,328	42,999
	Fee and special fund	Dec. 31, 1920	10,816			10,816		10,816	
	Improvement fund	Dec. 31, 1920	23,345		82,928	106,273	106,273		
	Street intersection fund	Dec. 31, 1920	67	25,927	127	26,121	194	3,927	22,000
	Sinking funds	Dec. 31, 1920	243,686		836,189	1,079,875	928,800	30,615	120,460
	Public trust funds	Dec. 31, 1920	121,518	17,340	34,110	172,968	22,327	83,458	67,183
	Private trust funds	June 30, Dec. 31, 1920.		878,433	347,004	1,225,437	364,037		861,400
	County		1,659,574	10,272,223	1,323,334	13,255,131	1,063,052	1,968,164	10,223,915
	General treasury	Dec. 31, 1920	1,426,580	187,933	1,060,157	2,674,670	761,565	1,855,069	58,036
	County-as-agent fund	Dec. 31, 1920		9,350,003	111,667	9,461,670	112,189		9,349,481
	Sinking fund	Dec. 31, 1920	232,994	345,176	116,167	694,337	140,321	113,095	440,921
	Private trust funds	Dec. 31, 1920		389,111	35,343	424,454	48,977		375,477
	School district		2,677,785	5,131,935	447,035	8,256,755	4,470,666	3,637,743	148,346
	General treasury	June 30, 1920	2,605,533	5,092,241	421,999	8,119,773	4,445,434	3,588,346	85,993
	Fee and special fund	June 30, 1920	8,667			8,667		8,667	
	Public trust funds	June 30, 1920	63,585	39,694	25,036	128,315	25,232	40,730	62,353

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

Table 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.								
22	Jersey City, N. J.		$11,597,460	$25,637,461	$1,986,016	$39,220,937	$2,192,978	$16,595,436	$20,432,523
	General treasury	Dec. 31, 1920	10,076,059	19,906,928	1,209,136	31,192,123	1,264,713	12,838,445	17,088,965
	License fund	Dec. 31, 1920	137			137		137	
	School fund	June 30, 1920	1,121,589	2,595,979	363,763	4,081,331	640,592	3,428,857	11,882
	Library fund	Dec. 31, 1920	2,818	135,724	15,719	154,261	13,208	140,724	329
	Sinking funds	Dec. 31, 1920	331,774	2,843,846	331,205	3,506,825	230,978		3,275,847
	Public trust funds	Dec. 31, 1920	65,083	154,984	66,193	286,260	43,487	187,273	55,500
23	Rochester, N. Y.		11,714,228	8,526,048	3,908,723	24,148,999	4,567,759	14,181,259	5,399,981
	City corporation		11,442,017	8,210,807	3,908,723	23,561,547	4,567,759	13,866,814	5,126,974
	General treasury	Dec. 31, 1920	11,228,745	7,511,895	1,800,340	20,540,980	2,359,136	13,764,167	4,417,677
	Sinking fund	Dec. 31, 1920	94,707	371,058	1,553,427	2,019,192	1,818,342		200,850
	Public trust funds	Dec. 31, 1920	113,723	38,479	144,861	297,063	194,416	102,647	
	Investment fund	Dec. 31, 1920	4,842	8,321	18,289	31,452	26,610		4,842
	Private trust funds	Dec. 31, 1920		281,054	391,806	672,860	169,255		503,605
	County supervisors' fund		272,211	315,241		587,452		314,445	273,007
	General treasury	Dec. 31, 1920	272,211	315,241		587,452		314,445	273,007
25	Denver, Colo.		11,131,582	7,020,201	2,053,661	20,205,444	1,756,794	11,349,018	7,099,602
	City corporation		8,474,368	6,384,617	1,865,170	16,724,155	1,707,565	8,490,917	6,525,673
	General treasury	Dec. 31, 1920	8,180,355	1,304,805	1,581,278	11,066,438	1,472,045	8,285,315	1,309,078
	Clerk of district court fund	Dec. 31, 1920	60,351		2,399	62,750	4,459		58,291
	Clerk of county court fund	Dec. 31, 1920	32,444		3,091	35,535	3,185	38	32,312
	Museum fund	Dec. 31, 1920	613	38,000	87	38,700	2,341	32,859	3,500
	Trust and agency fund	Dec. 31, 1920		4,160,968	56,111	4,217,079	48,286		4,168,793
	Sinking fund	Dec. 31, 1920	40,284	22	24,484	64,790	16,440	15,028	33,322
	Public trust funds	Dec. 31, 1920	160,102	321,680	19,924	501,706	15,313	157,677	328,716
	Investment funds	Dec. 31, 1920	219	149,060	15,301	164,580	12,451		152,129
	Private trust funds	Dec. 31, 1920		410,082	162,495	572,577	133,045		439,532
	School district		2,657,214	635,584	188,491	3,481,289	49,229	2,858,131	573,929
	General treasury	June 30, 1920	2,657,214	635,584	188,491	3,481,289	49,229	2,858,131	573,929
27	Columbus, Ohio		8,122,519	8,983,637	1,289,976	18,396,132	2,810,813	8,844,652	6,740,667
	City corporation		5,753,209	5,948,382	926,972	12,628,563	1,288,187	6,300,581	5,039,795
	General treasury	Dec. 31, 1920	5,230,468	2,522,997	830,725	8,584,190	1,085,848	5,011,001	2,487,341
	Fee and special fund	Dec. 31, 1920	87,249			87,249		87,249	
	Library funds	Dec. 31, 1920	1,371	400	4,409	6,180	4,264	1,516	400
	Sinking fund	Dec. 31, 1920	419,571	3,147,232	77,872	3,644,675	179,281	1,142,845	2,322,549
	Public trust funds	Dec. 31, 1920	14,550	48,019	6,963	69,532	10,002	57,970	1,560
	Private trust funds	Dec. 31, 1920		229,734	7,003	236,737	8,792		227,945
	School district		2,369,310	3,035,255	363,004	5,767,569	1,522,626	2,544,071	1,700,872
	General treasury	Aug. 31, 1920	2,298,913	2,618,240	280,303	5,197,456	1,419,459	2,459,221	1,318,776
	Fee and special fund	Aug. 31, 1920	16,166			16,166		16,166	
	Sinking fund	Aug. 31, 1920	24,598	390,522	72,166	487,286	88,564	52,672	346,050
	Public trust fund	Aug. 31, 1920	29,633	26,493	10,535	66,661	14,603	16,012	36,046
28	Providence, R. I.		8,997,043	7,401,601	2,276,386	18,675,030	1,777,397	8,952,657	7,944,976
	General treasury	Sept. 30, 1920	8,489,064	4,076,793	816,460	13,382,317	471,514	8,821,564	4,089,239
	City official fee fund	Sept. 30, 1920	8,171			8,171		8,171	
	License fund	Dec. 31, 1920		3,056		3,056			3,056
	Sinking fund	Sept. 30, 1920	443,678	2,784,340	1,224,107	4,452,125	1,056,353		3,395,772
	Public trust funds	Sept. 30, Dec 31, 1920.	54,488	260,515	47,324	362,327	44,296	122,704	195,327
	Investment funds	Sept. 30, 1920	1,642	162,787	162,442	326,871	187,554	218	139,099
	Private trust funds	Sept. 30, 1920		114,110	26,053	140,163	17,680		122,483
29	St. Paul, Minn.		8,808,959	12,462,399	2,284,930	23,556,288	1,700,600	10,678,799	11,176,889
	General treasury	Dec. 31, 1920	7,899,269	5,946,048	1,883,316	15,728,633	1,274,115	10,489,926	3,964,592
	Sinking funds	Dec. 31, 1920	837,475	6,317,723	394,838	7,550,036	418,777	77,769	7,053,490
	Public trust funds	Sept. 30, Dec. 31, 1920.	72,215	123,156	6,776	202,147	7,708	110,632	83,807
	Investment fund	Dec. 31, 1920		75,472		75,472		472	75,000
30	Louisville, Ky.		6,982,395	3,515,478	926,628	11,424,501	1,083,336	6,528,042	3,813,123
	General treasury	Aug. 31, 1920	5,031,076	906,480	178,705	6,116,261	237,318	3,280,369	2,598,574
	Tuberculosis hospital fund	Dec. 31, 1920	35,950	93,573	4,721	134,244	6,096	127,614	534
	Sewerage fund	Dec. 31, 1920	637	42,000		42,637	36,896	5,741	
	Children's guardians fund	Dec. 31, 1920	22,733	18,151	3,204	44,088	2,141	41,768	179
	House of refuge fund	Aug. 31, 1920	17,412	119,375	9,044	145,831	11,827	103,719	30,285
	School fund	June 30, 1920	410,936	1,305,448	109,167	1,825,551	229,984	1,412,678	182,889
	Library fund	Aug. 31, 1920	48,190	143,409	2	191,601	1	131,600	60,000
	Park fund	Aug. 31, 1920	21,529	187,805	19,462	228,796	11,459	166,688	50,649
	Water fund	Dec. 31, 1920	888,116	83,126	749	971,991	11,960	644,830	315,201
	Cash in transit	Aug. 31, 1920		1,028		1,028	1,028		
	Sinking fund	Dec. 31, 1920	491,136	332,946	585,051	1,409,133	525,922	549,451	333,760
	Public trust funds	Aug. 31, 1920	8,587	57,304	16,523	82,414	8,704	63,584	10,126
	Investment funds	Aug. 31, Dec. 31, 1920.	6,093	224,833		230,926			230,926

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.								
31	Oakland, Calif.		$8,854,665	$1,246,955	$2,226,682	$12,328,302	$2,046,542	$8,641,066	$1,640,694
	City corporation		5,114,923	1,093,707	1,863,057	8,071,687	1,762,318	4,942,973	1,366,396
	General treasury	June 30, 1921	4,541,983	398,634	1,542,924	6,483,541	1,463,252	4,348,557	671,732
	Special assessment fund	June 30, 1921	558,828			558,828		542,239	16,589
	Sinking fund	June 30, 1921		266,523	224,858	491,381	210,021		281,360
	Public trust funds	June 30, 1921	14,112	36,853	9,834	60,799	8,622	52,177	
	Private trust fund	June 30, 1921		391,697	85,441	477,138	80,423		396,715
	School district		3,735,252	153,248	359,086	4,247,586	279,541	3,696,797	271,248
	General treasury	June 30, 1921	3,462,388	153,248	275,384	3,891,020	151,904	3,585,868	153,248
	Sinking fund	June 30, 1921	272,864		83,702	356,566	127,637	110,929	118,000
	Sanitary district		4,490		4,539	9,029	4,683	1,296	3,050
	Sinking fund	June 30, 1921	4,490		4,539	9,029	4,683	1,296	3,050
33	Atlanta, Ga.		6,389,725	1,493,848	836,733	8,720,306	668,077	6,434,921	1,617,308
	General treasury	Dec. 31, 1920	6,373,915	1,253,000	722,659	8,349,574	538,797	6,427,624	1,383,153
	Convict labor account	Dec. 31, 1920	7,297			7,297		7,297	
	Sinking fund	Dec. 31, 1920	6,333	240,206	114,074	360,613	129,280		231,333
	Public trust funds	Dec. 31, 1920	2,180			2,180			2,180
	Private trust funds	Dec. 31, 1920		642		642			642
34	Omaha, Nebr.		8,744,170	9,118,785	2,180,419	20,043,374	2,549,957	14,303,114	3,190,303
	City corporation		4,067,774	6,609,567	944,798	11,622,139	864,526	9,249,570	1,508,043
	General treasury	Dec. 31, 1920	2,926,248	5,972,722	536,521	9,435,491	409,211	8,370,323	655,957
	Sinking funds	Dec. 31, 1920	1,097,085	457,740	395,103	1,949,928	438,144	859,703	652,081
	Public trust funds	Dec. 31, 1920	44,441	3,650	5,990	54,081	6,525	19,544	28,012
	Private trust funds	Dec. 31, 1920		175,455	7,184	182,639	10,646		171,993
	School district		2,290,341	2,084,111	1,194,633	5,569,085	1,508,966	2,761,812	1,298,307
	General treasury	June 30, 1920	2,265,156	1,794,667	1,069,120	5,128,943	1,278,027	2,560,285	1,290,631
	Sinking funds	June 30, 1920	3,862	257,080	44,684	305,626	126,232	173,532	5,862
	Public trust funds	June 30, 1920	19,385	22,364	9,069	50,818	22,547	27,995	276
	Investment fund	June 30, 1920	1,938	10,000	71,760	83,698	82,160		1,538
	Metropolitan Utilities district		2,386,055	425,107	40,988	2,852,150	176,465	2,291,732	383,953
	General treasury	Dec. 31, 1920	2,330,106	289,213	40,988	2,660,307	176,465	2,291,732	192,110
	Sinking fund	Dec. 31, 1920	55,949	135,894		191,843			191,843
35	Worcester, Mass.		7,450,992	15,003,267	741,761	23,196,020	509,479	8,621,875	14,064,666
	General treasury	Nov. 30, 1920	7,182,990	13,122,886	492,901	20,798,777	402,853	8,597,301	11,798,623
	Library contingent fund	Nov. 30, 1920	4,357	4	258	4,619	366		4,253
	License fund	Nov. 30, 1920		14,134		14,134			14,134
	Sinking fund	Nov. 30, 1920	220,317	1,530,709	204,281	1,955,307	78,770		1,876,537
	Public trust funds	Nov. 30, 1920	41,257	165,932	366	207,555	566	1,102	205,887
	Investment funds	Nov. 30, 1920; Jan. 31, 1921.	2,071	30,000	17,961	50,032	900	23,472	25,660
	Private trust funds	Sept. 15, Nov. 30, 1920.		139,602	25,994	165,596	26,024		139,572
36	Birmingham, Ala.		3,284,963	4,772,808	797,449	8,855,220	2,275,819	3,995,096	2,584,305
	General treasury	Sept. 30, 1920	3,210,677	3,713,683	394,321	7,318,681	2,026,668	3,959,724	1,332,289
	Convict labor account	Sept. 30, 1920	20,868			20,868		20,868	
	Sinking fund	Sept. 30, 1920	28,881	81,153	378,375	488,409	219,111		269,298
	Public trust funds	Sept. 30, 1920	17,455	2,182	19,221	38,858	24,154	14,504	200
	Investment fund	Sept. 30, 1920	7,082	958,543		965,625			965,625
	Private trust funds	Sept. 30, 1920		17,247	5,532	22,779	5,886		16,893
37	Syracuse, N. Y.		6,335,943	15,702,478	2,508,080	24,546,501	2,279,547	7,870,604	14,396,350
	City corporation		6,225,739	15,576,978	2,508,080	24,310,797	2,279,547	7,748,332	14,282,918
	General treasury	Dec. 31, 1920	6,166,778	15,254,992	2,479,387	23,901,157	2,246,690	7,570,718	14,083,749
	Library fund	Dec. 31, 1920	3,525	78,300	361	82,186	246	81,940	
	Public trust funds	Dec. 31, 1920	55,350	44,900	18,935	119,185	23,509	95,674	2
	Investment fund	Dec. 31, 1920	86	700		786			786
	Private trust funds	Dec. 31, 1920		198,086	9,397	207,483	9,102		198,381
	County supervisors' fund		110,204	125,500		235,704		122,272	113,432
	General treasury	Oct. 31, 1920	110,204	125,500		235,704		122,272	113,432
38	Richmond, Va.		6,913,524	5,810,563	1,363,603	14,087,690	1,056,863	6,159,195	6,871,632
	General treasury	Jan. 31, 1921	6,454,837	2,722,950	758,065	9,935,852	492,151	4,061,889	5,381,812
	Public baths fund	Jan. 31, 1921	7,512	5,574	1,604	14,690	2,081	12,609	
	School fund	June 30, 1920	200,640	1,103,798	23,875	1,328,313	35,221	1,293,092	
	Sinking funds	Jan. 31, 1921	220,893	1,922,964	568,541	2,712,398	514,330	781,739	1,416,329
	Public trust funds	June 30, Oct. 31, 1920; Jan. 31, 1921.	27,419	29,627	952	57,998	2,365	9,866	45,767
	Investment funds	Jan. 31, 1921	2,223	8,000	10,566	20,789	10,715		10,074
	Private trust fund	Jan. 31, 1921		17,650		17,650			17,650

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assgined to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.								
41	Memphis, Tenn		$5,759,976	$3,151,645	$988,046	$9,899,667	$800,041	$5,536,883	$3,562,743
	General treasury	Dec. 31, 1920	3,998,608	1,317,275	455,726	5,771,609	171,215	3,010,336	2,590,058
	School fund	June 30, 1920	414,750	1,034,773		1,449,523	23,854	1,036,016	329,653
	Library fund	Dec. 31, 1920	5,006	111,766	783	117,555	8,161	72,953	36,441
	Park fund	Dec. 31, 1920	17,865	350,268	55,981	424,114	77,334	283,864	62,916
	Water fund	Dec. 31, 1920	622,064	100,510	93,031	815,605	56,437	631,429	127,739
	Cash in transit	Dec. 31, 1920			4,138	4,138			4,138
	Sinking funds	Dec. 31, 1920	695,139	237,053	378,387	1,310,579	459,316	442,285	408,978
	Public trust fund	Dec. 31, 1920	3,724			3,724	3,724		
	Investment fund	Dec. 31, 1920	2,820			2,820			2,820
42	Dallas, Tex		5,841,056	3,903,253	3,052,465	12,796,774	3,344,061	7,964,295	1,488,418
	General treasury	Apr. 30, 1921	5,037,659	3,631,164	2,313,721	10,982,544	2,640,926	7,428,268	913,350
	Library fund	Apr. 30, 1921	3,342	27,300	1,919	32,561	2,555	30,006	
	Sinking fund	Apr. 30, 1921	791,291	224,828	714,894	1,731,013	669,378	502,780	558,855
	Public trust funds	Apr. 30, 1921	6,364	6,628	21,931	34,923	31,202	3,241	480
	Investment fund	Apr. 30, 1921	2,400	13,333		15,733			15,733
44	Bridgeport, Conn		6,786,163	2,957,736	763,244	10,507,143	550,051	7,710,105	2,246,987
	General treasury	Mar. 31, 1921	6,655,319	2,894,939	740,471	10,290,729	517,218	7,652,913	2,120,598
	Court fee fund	Mar. 31, 1921	43,413	3,190		46,603		62	45,541
	Department of charities fund	Mar. 31, 1921	28,417			28,417	13,417		15,000
	Library fund	May 31, 1921	17,771		15,338	33,109	17,507	15,602	
	Sinking fund	Mar. 31, 1921	16,856	44,000	4,584	65,440	1,159		64,281
	Public trust funds	Mar. 31, 1921	24,387	15,607	2,851	42,845	750	41,528	567
46	Houston, Tex		5,462,678	1,092,748	1,138,780	7,694,206	1,267,530	4,479,525	1,947,151
	General treasury	Dec. 31, 1920	5,370,877	467,876	739,117	6,577,870	639,275	4,448,923	1,489,672
	Library funds	Dec. 31, 1920	3,543	26,866	562	30,971	369	30,602	
	Working fund	Dec. 31, 1920		5,075		5,075	5,075		
	Sinking fund	Dec. 31, 1920	88,258	574,531	391,030	1,053,819	616,528		437,291
	Private trust fund	Dec. 31, 1920		18,400	8,071	26,471	6,283		20,188
47	Grand Rapids, Mich		5,531,140	5,427,020	505,967	11,464,127	866,068	5,795,917	4,802,142
	City corporation		3,170,339	5,046,695	334,735	8,551,769	525,053	3,344,092	4,682,624
	General treasury	Mar. 31, 1921	2,722,187	4,607,707	90,565	7,420,459	197,770	3,201,879	4,020,810
	Sinking funds	Mar. 31, 1921	447,905	386,148	232,820	1,066,873	313,178	142,038	611,657
	Public trust funds	Mar. 31, 1921	247		488	735	560	175	
	Investment fund	Mar. 31, 1921		319		319			319
	Private trust fund	Mar. 31, 1921		52,521	10,862	63,383	13,545		49,838
	School district		2,360,801	380,325	171,232	2,912,358	341,015	2,451,825	119,518
	General treasury	June 30, 1921	2,360,596	380,325	169,874	2,910,795	339,542	2,451,735	119,518
	Public trust funds	June 30, 1921	205		1,358	1,563	1,473	90	
48	Scranton, Pa		3,018,925	306,723	951,286	4,276,934	761,882	3,203,391	311,661
	City corporation		1,760,937	151,685	616,644	2,529,266	452,316	1,898,905	178,045
	General treasury	Dec. 31, 1920	1,595,855	114,096	438,456	2,148,407	364,639	1,681,256	102,512
	Library fund	Dec. 31, 1920	1,584	28,538	744	30,866	801	29,014	1,051
	Sinking fund	Dec. 31, 1920	157,104	3,000	173,394	333,498	84,518	179,000	69,980
	Public trust funds	May 31, Dec. 31, 1920.	6,394	4,051	2,886	13,331	1,696	9,635	2,000
	Investment fund	May 31, 1920		2,000	1,164	3,164	662		2,502
	School district		1,257,988	155,038	334,642	1,747,668	309,566	1,304,486	133,616
	General treasury	June 30, 1920	1,241,649	55,038	132,070	1,428,757	95,395	1,224,746	108,616
	Sinking fund	June 30, 1920	12,135	100,000	118,943	231,078	139,846	66,232	25,000
	Public trust fund	June 30, 1920	4,204		80,443	84,647	71,139	13,508	
	Investment fund	June 30, 1920			3,186	3,186	3,186		
50	Youngstown, Ohio		3,536,523	4,416,025	3,120,686	11,073,234	3,072,109	5,514,123	2,487,002
	City corporation		2,429,132	3,712,335	1,960,562	8,102,029	2,281,406	3,734,341	2,086,282
	General treasury	Dec. 31, 1920	1,411,789	2,954,715	1,758,395	6,124,899	2,075,420	3,295,598	753,881
	Fee and special fund	Dec. 31, 1920	41,970			41,970		41,970	
	Sinking fund	Dec. 31, 1920	965,543	714,796	190,664	1,871,003	159,383	379,219	1,332,401
	Public trust funds	Dec. 31, 1920	9,830	42,824	11,503	64,157	46,603	17,554	
	School district		1,107,391	703,690	1,160,124	2,971,205	790,703	1,779,782	400,720
	General treasury	Aug. 31, 1920	946,770	635,017	1,042,784	2,624,571	775,759	1,660,560	188,252
	Fee and special fund	Aug. 31, 1920	16,312			16,312		16,312	
	Sinking fund	Aug. 31, 1920	121,632	26,224	111,591	259,447	11,146	90,050	158,251
	Public trust funds	Aug. 31, Oct. 21, 1920.	22,677	42,449	5,749	70,875	3,798	12,860	54,217
51	Springfield, Mass		6,278,370	6,547,436	988,048	13,813,854	920,303	7,093,382	5,800,169
	General treasury	Nov. 30, 1920	6,218,567	6,172,109	897,136	13,287,812	864,969	7,086,124	5,336,719
	License fund	Nov. 30, 1920		12,070		12,070			12,070
	Cash in transit	Nov. 30, 1920			1,774	1,774			1,774
	Sinking fund	Nov. 30, 1920	56,361	349,098	88,734	494,193	54,846		439,347
	Public trust funds	Nov. 30, 1920	3,442	14,159	404	18,005	488	7,258	10,259

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.								
52	Des Moines, Iowa		$5,704,867	$2,752,166	$992,993	$9,450,026	$779,330	$6,863,739	$1,806,957
	City corporation		3,493,413	2,307,080	520,414	6,320,907	463,114	4,405,333	1,452,460
	General treasury	Mar. 31, 1921	1,840,911	1,063,796	275,232	3,179,939	143,775	2,342,390	693,774
	Special assessment fund	Mar. 31, 1921	1,213,078			1,213,078		1,213,078	
	Library fund	Mar. 31, 1921	48,365	5,033	6,054	59,452		58,312	1,140
	Miscellaneous fund	Mar. 31, 1921		551,160		551,160		546,203	4,957
	Sinking fund	Mar. 31, 1921	348,716	45,470	65,935	460,121	96,884	218,227	145,010
	Public trust funds	Dec. 31, 1920	42,343		12,778	55,121	21,225	27,123	6,773
	Private trust funds	Mar. 31, 1921		641,621	160,415	802,036	201,230		600,806
	School district		2,211,454	445,086	472,579	3,129,119	316,216	2,458,406	354,497
	General treasury	June 30, 1921	2,190,859	436,193	462,354	3,089,406	297,468	2,454,085	337,853
	Public trust fund	June 30, 1921	20,595	8,893	10,225	39,713	18,748	4,321	16,644
53	New Bedford, Mass.		5,605,163	6,793,914	940,085	13,339,162	817,463	6,308,252	6,213,447
	General treasury	Nov. 30, 1920	5,499,007	6,505,066	924,777	12,928,850	803,181	6,288,810	5,836,859
	Library fund	Dec. 31, 1920	1,370			1,370	65		1,305
	License fund	Nov. 30, 1920		11,213		11,213			11,213
	Sinking fund	Dec. 31, 1920	86,313	243,101	6,390	335,804	4,338		331,466
	Public trust funds	Dec. 31, 1920	18,473	3,205	2,721	24,399	3,411	19,442	1,546
	Private trust fund	Nov. 30, 1920		31,329	6,197	37,526	6,468		31,058
54	Fall River, Mass.		5,097,320	4,673,669	507,087	10,278,076	753,990	5,429,024	4,095,062
	General treasury	Dec. 31, 1920	4,947,855	4,414,365	280,312	9,642,532	574,283	5,426,333	3,641,916
	Board of police incidental fund	Dec. 31, 1920	2,438		250	2,688	157	148	2,383
	License fund	Dec. 31, 1920		6,134		6,134			6,134
	Cash in transit	Dec. 31, 1920		20,685	257	20,942	20,685		257
	Sinking fund	Dec. 31, 1920	144,495	213,352	225,609	583,456	158,207	10	425,239
	Public trust funds	Dec. 31, 1920	2,532		659	3,191	658	2,533	
	Private trust funds	Dec. 31, 1920		19,133		19,133			19,133
55	Trenton, N. J.		4,659,488	4,325,786	783,723	9,768,997	1,654,388	4,005,073	4,109,536
	General treasury	Dec. 31, 1920	4,516,719	3,177,797	472,462	8,166,978	834,253	3,925,978	3,406,747
	Library fund	Dec. 31, 1920	3,807	44,837	1,702	50,346	559	49,787	
	License fund	Dec. 31, 1920		6,562		6,562			6,562
	Recorder's court fund	Dec. 31, 1920		3,901		3,901			3,901
	Sinking fund	Dec. 31, 1920	102,782	1,027,336	301,485	1,431,603	807,297		624,306
	Public trust funds	Dec. 31, 1920	36,180	65,353	6,788	108,321	10,993	29,308	68,020
	Private trust fund	Dec. 31, 1920			1,286	1,286	1,286		
56	Norfolk, Va.		4,336,261	9,437,642	1,066,339	14,840,242	1,365,516	7,431,115	6,043,611
	General treasury	Dec. 31, 1920	4,166,891	9,102,771	584,951	13,854,613	635,661	7,410,439	5,808,513
	Library fund	Dec. 31, 1920	831	10,804	1,055	12,690	154	12,532	4
	Sinking funds	Dec. 31, 1920	123,003	175,902	262,955	561,860	382,999		178,861
	Public trust funds	Dec. 31, 1920	25,367	15,725	23,356	64,448	16,230	8,144	40,074
	Investment funds	Dec. 31, 1920	20,169	126,000	189,000	335,169	329,763		5,406
	Private trust funds	June 30, Dec. 31, 1920.		6,440	5,022	11,462	709		10,753
57	Salt Lake City, Utah		5,107,082	7,388,519	1,126,807	13,622,408	2,336,091	6,706,077	4,580,240
	City corporation		3,396,523	5,058,877	1,061,161	9,516,561	705,608	4,564,761	4,246,192
	General treasury	Dec. 31, 1920	3,396,498	4,716,685	953,512	9,066,695	671,181	4,557,541	3,837,973
	Mayor's contingent fund	Dec. 31, 1920		7,843		7,843	293	6,999	551
	Sinking fund	Dec. 31, 1920		183,922	87,232	271,154			271,154
	Investment funds	Dec. 31, 1920	25	588		613		221	392
	Private trust funds	Dec. 31, 1920		149,839	20,417	170,256	34,134		136,122
	School district		1,710,559	2,329,642	65,646	4,105,847	1,630,483	2,141,316	334,048
	General treasury	June 30, 1920	1,690,437	2,257,257	50	3,947,744	1,628,290	2,137,508	181,946
	Sinking fund	June 30, 1920	2,066	72,294	63,093	137,453			137,453
	Public trust fund	July 31, 1920	18,056	91	2,503	20,650	2,193	3,808	14,649
58	Nashville, Tenn.		3,129,906	1,963,914	2,836,779	7,930,599	2,574,029	3,452,554	1,904,016
	General treasury	Dec. 31, 1920	3,087,832	803,406	2,221,031	6,115,269	2,021,723	2,998,170	1,095,376
	Convict labor account	Dec. 31, 1920	6,292			6,292		6,292	
	Library fund	Dec. 31, 1920	847	25,229	738	26,814	782	26,032	
	Park fund	Dec. 31, 1920	5,129	217,529	42,999	265,657	11,741	174,664	79,252
	Sinking funds	Dec. 31, 1920	25,065	901,582	567,495	1,494,142	534,954	229,800	729,388
	Public trust funds	Dec. 31, 1920	4,741	13,168	4,516	22,425	4,829	17,596	
59	Camden, N. J.		3,358,442	2,518,856	760,058	6,637,356	676,817	4,007,069	1,953,470
	General treasury	Dec. 31, 1920	3,252,725	2,252,766	532,232	6,037,723	586,115	3,975,538	1,476,070
	Sinking fund	Dec. 31, 1920	89,433	249,685	222,176	561,294	88,094		473,200
	Public trust funds	Dec. 31, 1920	16,284	16,405	5,650	38,339	2,608	31,531	4,200
61	Lowell, Mass.		3,959,280	9,177,428	418,903	13,555,611	831,326	4,875,694	7,848,591
	General treasury	Dec. 31, 1920	3,871,442	6,521,844	392,659	10,785,945	809,259	4,873,450	5,103,236
	License fund	Dec. 31, 1920	729	5,717		6,446		729	5,717
	Sinking fund	Dec. 31, 1920	79,156	2,627,952	1,353	2,708,461	11,412		2,697,049
	Public trust funds	Dec. 31, 1920	7,953	615	3,256	11,824	1	1,515	10,308
	Private trust funds	Dec. 31, 1920		21,300	21,635	42,935	10,654		32,281
63	Cambridge, Mass.		5,569,750	4,726,504	296,033	10,592,287	510,216	5,099,066	4,983,005
	General treasury	Mar. 31, 1921	5,406,011	3,998,626	248,871	9,653,508	453,821	5,094,742	4,104,945
	Sinking funds	Mar. 31, 1921	160,946	712,467	36,432	909,845	47,361		862,484
	Public trust funds	Mar. 31, 1921	2,793		9,651	12,444	8,120	4,324	
	Private trust funds	Mar. 31, 1921		15,411	1,079	16,490	914		15,576

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS, OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.								
65	Reading, Pa.		$1,993,073	$1,291,275	$436,159	$3,720,507	$893,991	$2,032,437	$794,079
	City corporation		1,308,763	978,337	359,636	2,646,736	780,213	1,332,882	533,641
	General treasury	Jan. 3, 1921	1,289,875	644,567	263,121	2,197,563	706,610	1,332,427	158,526
	Sinking fund	Jan. 3, 1921	18,888	299,959	90,488	409,335	37,880	455	371,000
	Private trust fund	Jan. 3, 1921		33,811	6,027	39,838	35,723		4,115
	School district		684,310	312,938	76,523	1,073,771	113,778	699,555	260,438
	General treasury	June 30, 1920	677,982	238,507	9,477	925,966	8,253	670,275	247,438
	Sinking fund	June 30, 1920	4,883	68,931	63,712	137,526	101,994	22,532	13,000
	Public trust fund	June 30, 1920	1,445	5,500	3,334	10,279	3,531	6,748	
66	Spokane, Wash.		4,495,024	689,006	683,112	5,867,142	736,149	3,676,027	1,454,966
	City corporation		2,792,298	659,740	363,995	3,816,033	369,860	2,206,888	1,239,285
	General treasury	Dec. 31, 1920	2,683,106	467,316	328,607	3,479,029	353,896	2,184,225	940,908
	Sinking funds	Dec. 31, 1920	99,052	157,020	26,098	282,170	8,740		273,430
	Public trust funds	Dec. 31, 1920	7,964	19,418	3,350	30,732	7,187	22,663	882
	Investment fund	Dec. 31, 1920	2,176	15,986	5,940	24,102	37		24,065
	School district		1,702,726	29,266	319,117	2,051,109	366,289	1,469,139	215,681
	General treasury	June 30, 1920	1,403,592	29,221	210,990	1,643,803	254,881	1,362,961	25,961
	Sinking fund	June 30, 1920	299,134	45	108,127	407,306	111,408	106,178	189,720
67	Kansas City, Kans.		3,937,621	1,450,835	602,443	5,990,899	466,521	4,494,109	1,030,269
	City corporation		2,947,665	1,450,835	385,807	4,784,307	293,373	3,462,165	1,028,769
	General treasury	Dec. 31, 1920	2,399,842	1,297,776	344,044	4,041,662	209,189	3,385,666	446,807
	Sinking fund	Dec. 31, 1920	535,296	152,754	35,941	723,991	76,357	65,672	581,962
	Public trust fund	Dec. 31, 1920	12,527		98	12,625	1,798	10,827	
	Private trust fund	Dec. 31, 1920		305	5,724	6,029	6,029		
	School district		989,956		216,636	1,206,592	173,148	1,031,944	1,500
	General treasury	June 30, 1920	988,456		188,362	1,176,818	144,874	1,031,944	
	Sinking fund	June 30, 1920	1,500		28,274	29,774	28,274		1,500
68	Yonkers, N. Y.		5,401,192	7,559,609	242,503	13,203,304	432,424	6,854,614	5,916,266
	General treasury	Dec. 31, 1920	5,351,597	7,259,237	198,564	12,809,398	398,247	6,674,773	5,736,378
	City court fund	Dec. 31, 1920	154	110		264		154	110
	County supervisors' fund	Dec. 31, 1920	5,095	149,148	9,852	164,095	10,084	154,011	
	License fund	Dec. 31, 1920		7,365		7,365			7,365
	Sinking fund	Dec. 31, 1920	4,719	89,226	2,494	96,439	8,009		88,430
	Public trust funds	Dec. 31, 1920	39,627	54,523	31,593	125,743	16,084	25,676	83,983
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.								
71	Lynn, Mass.		$3,551,426	$5,575,746	$223,403	$9,350,575	$252,198	$3,851,293	$5,247,084
	General treasury	Dec. 31, 1920	3,486,658	4,760,715	193,249	8,440,622	234,216	3,846,843	4,359,563
	License fund	Dec. 31, 1920	300	4,969		5,269		300	4,969
	Sinking fund	Dec. 31, 1920	48,301	728,705	18,175	795,181	5,381		789,800
	Public trust funds	Dec. 31, 1920	9,390		8,446	17,836	7,635	4,150	6,051
	Investment fund	Dec. 31, 1920	6,777	187	981	7,945	1,138		6,807
	Private trust funds	Dec. 31, 1920		81,170	2,552	83,722	3,828		79,894
72	Tacoma, Wash.		5,455,492	2,484,993	868,272	8,808,757	1,014,815	4,580,479	3,213,463
	City corporation		3,940,381	2,409,780	639,310	6,989,471	795,675	3,167,354	3,026,442
	General treasury	Dec. 31, 1920	3,877,245	412,864	508,186	4,798,295	596,151	2,992,453	1,209,691
	Sinking funds	Dec. 31, 1920	49,642	1,983,930	127,589	2,161,161	192,158	153,502	1,815,501
	Public trust funds	Dec. 31, 1920	12,244	12,986	3,535	28,765	7,366	21,399	
	Investment fund	Dec. 31, 1920	1,250			1,250			1,250
	School district		1,381,237	67,527	197,770	1,646,534	180,461	1,286,358	179,715
	General treasury	June 30, 1920	1,290,251	67,527	41,674	1,399,452	95,417	1,244,320	59,715
	Sinking fund	June 30, 1920	79,662		121,671	201,333	42,276	39,057	120,000
	Public trust fund	June 30, 1920	3,919		1,527	5,446	2,465	2,981	
	Investment fund	June 30, 1920	7,405		32,898	40,303	40,303		
	Park district		133,874	7,686	31,192	172,752	38,679	126,767	7,306
	General treasury	Dec. 31, 1920	133,874	1,104	23,114	158,092	24,381	126,767	6,944
	Investment funds	Dec. 31, 1920		6,582	8,078	14,660	14,298		362
73	Elizabeth, N. J.		2,691,559	3,614,167	738,080	7,043,806	1,049,910	3,230,463	2,763,433
	General treasury	Dec. 31, 1920	2,261,127	2,118,800	475,426	4,855,353	557,730	2,366,919	1,930,704
	License fund	Dec. 31, 1920	1,104	1,406		2,510		1,104	1,406
	Overseer of poor fund	Dec. 31, 1920	961	17,510	1,078	19,549	1,942	17,607	
	School fund	June 30, 1920	314,140	720,900	111,034	1,146,074	336,867	795,609	13,598
	Library fund	Nov. 30, 1920	4,815	28,298	2,623	35,736	1,486	31,273	2,977
	Police court fund	Dec. 31, 1920	15	4,869		4,884		15	4,869
	Sinking fund	Dec. 31, 1920	92,859	705,399	131,631	929,889	134,019		795,870
	Public trust funds	Dec. 31, 1920	15,251	9,572	13,376	38,199	13,267	11,923	13,009
	Investment fund	Dec. 31, 1920	1,287	7,413	2,912	11,612	4,599	6,013	1,000

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL 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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.								
74	Utica, N. Y.		$2,935,328	$2,929,957	$242,995	$6,108,280	$332,533	$2,763,622	$3,012,125
	General treasury	Dec. 31, 1920	2,873,228	2,784,559	195,848	5,853,635	268,974	2,741,817	2,842,844
	Library fund	Dec. 31, 1920	2,164			2,164		300	1,864
	Sinking funds	Dec. 31, 1920	18,011	122,417	32,614	173,042	36,269	2,527	134,246
	Public trust funds	Dec. 31, 1920	41,925	22,372	13,987	78,284	26,759	18,978	32,547
	Private trust funds	Dec. 31, 1920		609	546	1,155	531		624
75	Erie, Pa.		3,149,356	971,359	1,990,960	6,111,675	1,307,461	4,155,022	649,192
	City corporation		2,004,176	354,277	1,934,874	4,293,327	1,119,890	2,613,963	559,474
	General treasury	Jan. 3, 1921	1,466,580	169,095	1,673,303	3,308,978	962,879	1,941,747	404,352
	Water fund	Jan. 3, 1921	520,435	3,274	183,981	707,690	34,152	672,216	1,322
	Sinking fund	Jan 3, 1921	17,161	181,908	77,590	276,659	122,859		153,800
	School district		1,145,180	617,082	56,086	1,818,348	187,571	1,541,059	89,718
	General treasury	July 5, 1920	1,140,314	611,932	55,749	1,808,025	187,296	1,540,196	80,533
	Petty cash funds	July 5, 1920	801		337	1,138	275	863	
	Public trust fund	July 5, 1920	4,035	5,150		9,185			9,185
76	Lawrence, Mass.		3,878,285	4,098,166	625,373	8,601,824	632,876	3,438,858	4,530,090
	General treasury	Dec. 31, 1920	3,849,991	3,872,702	353,306	8,075,999	414,641	3,438,512	4,222,846
	License fund	Dec. 31, 1920	346	2,878		3,224		346	2,878
	Sinking funds	Dec. 31, 1920	27,466	70,228	252,386	350,080	203,954		146,126
	Public trust funds	Dec. 31, 1920	482	5,097	1,095	6,674	1,137		5,537
	Private trust fund	Dec. 31, 1920		147,261	18,586	165,847	13,144		152,703
77	Oklahoma City, Okla.		3,344,301	5,817,654	579,008	9,740,963	386,935	4,608,239	4,745,789
	City corporation		1,549,231	3,072,353	487,818	5,109,402	196,859	2,125,491	2,787,052
	General treasury	June 30, 1921	1,314,411	536,114	215,193	2,065,718	50,319	1,850,260	165,139
	Sinking fund	June 30, 1921	234,624	1,958,045	113,627	2,306,296	48,001	273,403	1,984,892
	Public trust fund	June 30, 1921	196	138	7,290	7,624	5,796	1,828	
	Private trust fund	June 30, 1921		578,056	151,708	729,764	92,743		637,021
	School district		1,795,070	2,745,301	91,190	4,631,561	190,076	2,482,748	1,958,737
	General treasury	June 30, 1921	1,421,211	1,285,625	49,749	2,756,585	19,106	2,291,602	445,877
	Sinking fund	June 30, 1921	373,859	1,459,676	41,441	1,874,976	170,970	191,146	1,512,860
78	Somerville, Mass.		2,946,140	2,380,436	200,795	5,527,371	294,916	2,738,032	2,494,423
	General treasury	Dec. 31, 1920	2,944,996	2,377,575	199,425	5,521,996	293,648	2,736,786	2,491,562
	License fund	Dec. 31, 1920		2,861		2,861			2,861
	Public trust funds	Dec. 31, 1920	1,144		1,370	2,514	1,268	1,246	
82	Canton, Ohio		2,342,599	4,014,183	1,121,560	7,478,342	2,280,806	3,846,251	1,351,285
	City corporation		1,596,055	1,874,994	804,140	4,275,189	720,823	2,404,678	1,149,688
	General treasury	Dec. 31, 1920	1,055,267	1,502,127	599,598	3,156,992	584,310	2,091,970	480,712
	Fee and special fund	Dec. 31, 1920	14,755			14,755		14,755	
	Library fund	Jan. 31, 1921	952	10,797	1,924	13,673	5,254	8,419	
	Sinking fund	Dec. 31, 1920	495,409	343,753	196,248	1,035,410	110,038	270,989	654,383
	Public trust funds	Dec. 31, 1920, Jan. 31, 1921.	29,672	18,317	6,370	54,359	21,221	18,545	14,593
	School district		746,544	2,139,189	317,420	3,203,153	1,559,983	1,441,573	201,597
	General treasury	Aug. 31, 1920	727,870	2,131,103	312,163	3,171,136	1,559,931	1,423,810	187,395
	Fee and special fund	Aug. 31, 1920	10,596			10,596		10,596	
	Public trust fund	Aug. 31, 1920	8,078	8,086	5,257	21,421	52	7,167	14,202
83	Fort Wayne, Ind.		2,737,819	1,192,834	794,372	4,725,025	748,450	3,205,013	771,562
	City corporation		2,038,321	1,183,676	428,737	3,650,734	540,455	2,395,491	714,788
	General treasury	Dec. 31, 1920	1,474,181	379,581	361,356	2,215,118	443,965	1,661,712	109,441
	Special assessment fund	Dec. 31, 1920	508,884			508,884		508,884	
	Cash in transit	Dec. 31, 1920		4,942		4,942	4,942		
	Sinking fund	Dec. 31, 1920	45,002	106,212	28,816	180,030	47,952	30,418	101,660
	Public trust funds	Dec. 31, 1920	6,854	16,560	8,436	31,850	4,647	13,064	14,139
	Investment funds	Dec. 31, 1920	3,400	182,500	543	186,443	1,630	181,413	3,400
	Private trust funds	Dec. 31, 1920		493,881	29,586	523,467	37,319		486,148
	School district		699,498	9,158	365,635	1,074,291	207,995	809,522	56,774
	General treasury	July 31, 1920	699,498	9,158	365,635	1,074,291	207,995	809,522	56,774
87	El Paso, Tex.		1,311,294	2,157,814	1,273,163	4,742,271	534,911	2,851,567	1,355,793
	General treasury	Mar. 31, 1921	1,122,728	1,191,302	900,003	3,214,033	141,547	1,924,585	1,147,901
	Convict labor account	Mar. 31, 1921	9,039			9,039		9,039	
	School fund	Aug. 31, 1920	156,940	621,159	57,921	836,020	101,418	682,244	52,358
	Library fund	Mar. 31, 1921	609	24,400	377	25,386	69	21,504	3,813
	Sinking funds	Mar. 31, 1921	21,978	319,439	314,862	656,279	290,363	214,195	151,721
	Public trust funds	Mar. 31, 1921		1,514		1,514	1,514		
89	Knoxville, Tenn.		1,990,632	3,945,067	93,895	6,029,594	154,341	2,971,967	2,903,286
	General treasury	Sept. 30, 1920	1,982,997	3,455,552	75,021	5,513,570	124,714	2,728,699	2,660,157
	Sinking fund	Sept. 30, 1920		489,515	13,364	502,879	19,474	242,105	241,300
	Public trust funds	Sept. 30, 1920	7,635		5,510	13,145	10,153	1,163	1,829

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL 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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.								
91	Bayonne, N. J.		$3,622,880	$6,919,987	$1,083,087	$11,625,954	$1,065,141	$5,084,766	$5,476,047
	General treasury	Dec. 31, 1920	3,132,984	5,654,482	597,430	9,384,896	827,260	3,839,307	4,718,329
	License fund	Dec. 31, 1920	627	286		913		627	286
	School fund	June 30, 1920	426,613	749,506	182,310	1,358,429	121,747	1,236,210	472
	Sinking fund	Dec. 31, 1920	51,444	510,905	298,053	860,402	103,442		756,960
	Public trust funds	Dec. 31, 1920	11,212	4,808	5,294	21,314	12,692	8,622	
92	Peoria, Ill.		2,157,273	928,659	267,081	3,353,013	319,547	2,007,206	1,026,260
	City corporation		1,157,583	564,986	73,448	1,796,017	65,021	1,111,914	619,082
	General treasury	Dec. 31, 1920	1,116,289	499,273	58,722	1,674,284	57,271	1,080,249	536,764
	House of correction fund	Sept. 30, 1920	14,968		10,190	25,158		6,837	18,321
	Sinking funds	Dec. 31, 1920	1,798	11,885	2,300	15,983	1,848		14,135
	Public trust funds	June 30, Dec. 31, 1920	24,308	40,009	2,236	66,553	5,902	24,828	35,823
	Investment fund	Dec. 31, 1920	220	13,819		14,039			14,039
	School district		883,347	362,471	127,899	1,373,717	172,031	798,280	403,406
	General treasury	June 30, 1920	859,347	357,013	124,224	1,310,584	166,194	795,140	379,250
	Public trust fund	Sept. 30, 1920	18,365	5,458	3,675	27,498	5,837	3,140	18,521
	Investment fund	June 30, 1920	5,635			5,635			5,635
	Pleasure driveway and park district		116,343	1,202	65,734	183,279	82,495	97,012	3,772
	General treasury	May 31, 1920	107,034	1,202	61,816	170,052	70,281	97,012	2,759
	Sinking fund	May 31, 1920	8,296		3,918	12,214	12,214		
	Investment fund	May 31, 1920	1,013			1,013			1,013
93	Harrisburg, Pa.		2,274,967	776,425	260,078	3,311,470	458,899	2,309,836	542,735
	City corporation		1,287,183	418,169	180,926	1,886,278	350,372	1,203,471	332,435
	General treasury	Jan. 3, 1921	1,285,575	226,829	122,986	1,635,390	336,119	1,169,971	129,300
	Special assessment fund	Jan. 3, 1921		33,500		33,500		33,500	
	Sinking fund	Jan. 3, 1921	135	131,200	57,283	188,618	3,683		184,935
	Investment funds	Jan. 3, 1921	1,473	26,640	657	28,770	10,570		18,200
	School district		987,784	358,256	79,152	1,425,192	108,527	1,106,365	210,300
	General treasury	June 30, 1920	980,930	255,789	39,103	1,275,822	51,914	1,094,858	129,050
	Sinking fund	June 30, 1920	4,738	80,467	26,905	112,110	55,132		56,978
	Public trust fund	June 30, 1920	2,116	22,000	13,144	37,260	1,481	11,507	24,272
94	San Diego, Calif.		3,916,783	2,639,174	1,399,676	7,955,633	1,798,727	4,285,381	1,871,525
	City corporation		2,992,165	2,637,502	1,064,912	6,694,579	1,507,145	3,358,581	1,828,853
	General treasury	Dec. 31, 1920	2,701,317	1,248,110	419,194	4,368,621	728,584	2,608,692	1,031,345
	Special assessment fund	Dec. 31, 1920	276,770			276,770		276,770	
	Sinking funds	Dec. 31, 1920	7,881	902,970	559,202	1,470,053	689,862	461,827	318,364
	Public trust funds	Dec. 31, 1920	6,197	9,585	17,691	33,473	18,281	11,292	3,900
	Private trust funds	Dec. 31, 1920		476,837	68,825	545,662	70,418		475,244
	School disrtict		924,618	1,672	334,764	1,261,054	291,582	926,800	42,672
	General treasury	June 30, 1920	862,703	1,672	187,320	1,051,695	161,077	888,946	1,672
	Sinking fund	June 30, 1920	61,915		147,444	209,359	130,505	37,854	41,000
95	Allentown, Pa.		1,694,408	404,320	548,985	2,647,713	541,168	1,616,263	490,282
	City corporation		972,240	209,907	504,383	1,686,530	496,426	908,172	281,932
	General treasury	Jan. 3, 1921	901,068	194,347	463,037	1,558,452	431,200	869,490	257,762
	Sinking fund	Jan. 3, 1921	71,172	15,560	41,346	128,078	65,226	38,682	24,170
	School district		722,168	194,413	44,602	961,183	44,742	708,091	208,350
	General treasury	June 30, 1920	715,298	62,863	19,328	797,489	8,495	654,644	134,350
	Sinking fund	June 30, 1920	6,870	131,550	25,274	163,694	36,247	53,447	74,000
97	Wichita, Kans.		2,343,590	2,386,692	617,783	5,348,065	429,352	3,706,421	1,212,292
	City corporation		1,427,510	2,124,717	97,229	3,649,456	63,165	2,430,716	1,155,575
	General treasury	Dec. 31, 1920	1,401,984	2,104,971	86,215	3,593,170	52,793	2,400,102	1,140,275
	Library fund	Dec. 31, 1920	1,664	19,746	2,206	23,616	2,431	21,185	
	Public trust funds	Dec. 31, 1920	23,862		8,808	32,670	7,941	9,429	15,300
	School district		916,080	261,975	520,554	1,698,609	366,187	1,275,705	56,717
	General treasury	June 30, 1920	794,608	253,642	425,108	1,473,358	216,089	1,230,885	26,384
	Sinking fund	June 30, 1920	73,384		84,345	157,729	135,729		22,000
	Public trust fund	June 30, 1920	48,088	8,333	11,101	67,522	14,369	44,820	8,333
98	Sioux City, Iowa		2,752,229	1,799,096	104,814	4,656,139	308,682	3,264,780	1,082,677
	City corporation		1,601,804	654,977	66,691	2,323,472	247,883	1,718,556	357,033
	General treasury	Mar. 31, 1921	1,542,237	496,977	38,867	2,078,081	228,990	1,707,768	141,323
	Sinking fund	Mar. 31, 1921	41,770	158,000	23,665	223,435	7,775		215,660
	Public trust funds	Mar. 31, 1921	17,797		4,159	21,956	11,118	10,788	50
	School district		1,150,425	1,144,119	38,123	2,332,667	60,799	1,546,224	725,644
	General treasury	June 30, 1921	1,119,779	1,144,119	13,096	2,276,994	35,290	1,546,224	695,480
	Sinking fund	June 30, 1921	30,646		25,027	55,673	25,509		30,164

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL 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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.								
100	South Bend, Ind.		$2,660,579	$1,152,162	$645,803	$4,458,544	$909,544	$2,867,876	$681,124
	City corporation		1,865,585	647,756	481,308	2,994,649	693,327	2,039,425	261,897
	General treasury	Dec. 31, 1920	1,401,400	444,880	363,131	2,209,411	561,547	1,613,463	34,401
	Special assessment fund	Dec. 31, 1920	416,683			416,683		416,683	
	Sinking fund	Dec. 31, 1920	24,258		54,418	78,676	78,676		
	Public trust funds	Dec. 31, 1920	23,244	21,041	32,570	76,855	21,656	9,279	45,920
	Private trust funds	Dec. 31, 1920		181,835	31,189	213,024	31,448		181,576
	School district		794,994	504,406	164,495	1,463,895	216,217	828,451	419,227
	General treasury	July 31, 1920	794,994	504,406	164,495	1,463,895	216,217	828,451	419,227
102	Charleston, S. C.		2,469,930	893,841	280,177	3,643,948	571,399	2,710,071	362,478
	City corporation		2,118,926	619,474	253,104	2,991,504	359,820	2,295,969	335,715
	General treasury	Dec. 31, 1920	1,494,743	166,415	44,648	1,705,806	195,088	1,420,302	90,416
	High school fund	June 30, 1920	2,010	29,620	3,718	35,348	8,301	27,047	
	Colonial commons fund	Dec. 31, 1920	500		701	1,201	107	1,094	
	Water fund	Dec. 31, 1920	580,156	394,141	21,970	996,267	23,377	824,889	148,001
	Sinking funds	Dec. 31, 1920	4,371	24,335	46,290	74,996	29,275	13,070	32,651
	Public trust funds	June 30, Dec. 31, 1920.	37,146	4,963	135,777	177,886	103,672	9,567	64,647
	School district		351,004	274,367	27,073	652,444	211,579	414,102	26,763
	General treasury	June 30, 1920	319,518	259,498	23,370	632,386	198,235	409,282	24,869
	Sinking fund	June 30, 1920		8,049		8,049	8,049		
	Public trust funds	June 30, 1920	1,486	6,820	3,703	12,009	5,295	4,820	1,894
103	Hoboken, N. J.		2,722,689	9,172,827	773,304	12,668,820	1,018,880	5,400,285	6,249,655
	General treasury	Dec. 31, 1920	2,096,742	8,112,352	324,275	10,533,369	649,493	3,809,309	6,074,567
	School funds	June 30, 1920	290 768	948,315	219,737	1,458,820	39,447	1,255,170	164,203
	Water fund	Dec. 31, 1920	287,286	6,000	15,532	308,818	7,007	301,811	
	Recorder's court fund	Dec. 31, 1920		238		238			238
	License fund	Dec. 31, 1920		352		352			352
	Sinking fund	Dec. 31, 1920	35,656	87,013	187,943	310,612	300,612		10,000
	Public trust funds	Dec. 31, 1920	12,237	16,862	19,506	48,605	14,610	33,995	
	Private trust fund	Dec. 31, 1920		1,695	6,311	8,006	7,711		295
104	Binghamton, N. Y.		2,218,106	741,897	460,874	3,420,877	421,450	2,225,482	773,945
	General treasury	Dec. 31, 1920	2,048,972	554,551	351,926	2,955,449	349,669	1,970,923	634,857
	Library fund	Dec. 31, 1920	771	18,000	32	18,803	200	18,603	
	County supervisors' fund	Oct. 31, 1920		133,638		133,638		79,641	53,997
	Water fund	Dec. 31, 1920	152,966	334	68,937	222,237	59,949	143,954	18,334
	Sinking fund	Dec. 31, 1920	635	813	29,489	30,937	8,037		22,900
	Public trust funds	Dec. 31, 1920	14,762	16,300	10,490	41,552	3,595	12,361	25,596
	Investment fund	Dec. 31, 1920		18,261		18,261			18,261
105	Johnstown, Pa.		1,779,339	472,643	999,860	3,251,842	931,346	1,990,484	330,012
	City corporation		1,069,412	76,372	687,708	1,833,492	762,251	899,981	171,260
	General treasury	Jan. 3, 1921	1,050,930	505	461,394	1,512,829	514,301	899,568	98,960
	Sinking fund	Jan. 3, 1921	18,482	75,867	226,314	320,663	247,950	413	72,300
	School district		709,927	396,271	312,152	1,418,350	169,095	1,090,503	158,752
	General treasury	July 3, 1920	706,548	260,983	237,099	1,204,630	25,950	1,038,928	139,752
	Sinking fund	July 3, 1920	3,379	135,288	75,053	213,720	143,145	51,575	19,000
106	East St. Louis, Ill.		1,866,939	391,135	351,434	2,609,508	351,831	1,677,470	580,207
	City corporation		1,139,446	262,784	172,882	1,575,112	164,661	1,045,848	364,603
	General treasury	Dec. 31, 1920	1,088,447	262,784	145,579	1,496,810	126,649	1,005,558	364,603
	Registered bond interest fund	Dec. 31, 1920	34,956		8,006	42,962	10,020	32,942	
	Public trust funds	Dec. 31, 1920	16,043		19,297	35,340	27,992	7,348	
	School district		640,703	118,397	91,053	850,153	150,403	550,650	149,100
	General treasury	June 30, 1920	621,924	109,409	33,437	764,770	86,430	541,011	137,329
	Sinking funds	June 30, 1920	18,779	8,988	57,616	85,383	63,973	9,639	11,771
	Park district		86,790	9,954	87,499	184,243	36,767	80,972	66,504
	General treasury	Feb. 28, 1921	86,790		52,699	139,489	35,513	80,972	23,004
	Sinking fund	Feb. 28, 1921		9,954	34,800	44,754	1,254		43,500
107	Brockton, Mass.		2,322,210	3,316,620	369,296	6,008,126	336,854	2,980,075	2,691,197
	General treasury	Nov. 30, 1920	2,295,161	3,219,730	359,582	5,874,473	326,785	2,976,474	2,571,214
	License fund	Nov. 30, 1920		5,883		5,883			5,883
	Sinking fund	Nov. 30, 1920	21,835	86,250	9,162	117,247	9,504	7	107,736
	Public trust funds	Nov. 30, 1920	5,214	16	552	5,782	565	3,594	1,623
	Private trust fund	Nov. 30, 1920		4,741		4,741			4,741

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

Table 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.								
108	Rockford, Ill.		$2,059,579	$2,237,143	$130,534	$4,427,256	$473,907	$2,698,818	$1,254,531
	City corporation		1,071,681	1,362,142	110,681	2,544,504	441,441	1,529,244	573,819
	General treasury	Dec. 31, 1920	1,003,949	1,295,376	106,968	2,406,293	439,360	1,488,399	478,534
	Library fund	Dec. 31, 1920	38,101	15,300	2,993	56,394	506	36,849	19,039
	Public trust funds	Dec. 31, 1920	29,631	51,466	720	81,817	1,575	3,996	76,246
	School district		813,374	853,441	19,652	1,686,467	21,783	1,055,337	609,347
	General treasury	Dec. 31, 1920	813,374	853,441	19,652	1,686,467	21,783	1,055,337	609,347
	Park district		174,524	21,560	201	196,285	10,683	114,237	71,365
	General treasury	Dec. 31, 1920	174,254	21,560	201	196,015	10,683	114,237	71,095
	Investment fund	Dec. 31, 1920	270			270			270
113	Pawtucket, R. I.		2,519,302	2,183,035	198,215	4,900,552	329,468	2,447,430	2,123,654
	General treasury	Dec. 31, 1920	2,430,674	1,904,552	46,099	4,381,325	30,315	2,440,802	1,910,208
	License fund	Dec. 31, 1920		758		758			758
	Sinking fund	Dec. 31, 1920	69,465	263,744	59,993	393,202	184,996		208,206
	Public trust fund	Dec. 31, 1920	5,908	2,682	3,207	11,797	5,169	6,628	
	Investment fund	Dec. 31, 1920	13,255	57	3,039	16,351	11,869		4,482
	Private trust funds	Dec. 31, 1920		11,242	85,877	97,119	97,119		
114	Passaic, N. J.		1,618,103	2,529,580	328,130	4,475,813	575,304	1,914,407	1,986,101
	General treasury	Dec. 31, 1920	1,337,254	1,783,952	318,631	3,439,837	560,640	1,237,273	1,641,924
	Police court fund	Dec. 31, 1920	15,845	1,635		17,480			17,480
	District court fund	Dec. 31, 1920	3,789		111	3,900	106	1,067	2,727
	License fund	Dec. 31, 1920	94	740	500	1,334	500	94	740
	Health fund	Dec. 31, 1920	7,427	160	187	7,774			7,774
	School fund	June 30, 1920	218,563	658,805	3,672	881,040	8,255	643,685	229,100
	Library fund	Dec. 31, 1920	1,369	24,850	36	26,255	10	24,890	1,355
	Sinking fund	Dec. 31, 1920	23,660	47,238	417	71,315	814		70,501
	Public trust funds	Dec. 31, 1920	10,102	12,200	4,576	26,878	4,979	7,399	14,500
115	Springfield, Ohio		1,733,359	1,315,861	279,392	3,328,612	392,246	1,683,945	1,252,421
	City corporation		1,169,786	950,372	147,602	2,267,760	108,785	1,140,043	1,018,932
	General treasury	Dec. 31, 1920	946,970	631,995	130,355	1,709,320	102,802	999,571	606,947
	Fee and special fund	Dec. 31, 1920	6,163			6,163		6,163	
	Sinking fund	Dec. 31, 1920	197,595	231,879	6,540	436,014	4,392	121,921	309,701
	Public trust funds	Dec. 31, 1920	19,058	56,351	10,707	86,116	1,591	12,388	72,137
	Investment fund	Dec. 31, 1920		30,147		30,147			30,147
	School district		563,573	365,489	131,790	1,060,852	283,461	543,902	233,489
	General treasury	Aug. 31, 1920	529,201	359,527	67,532	956,260	249,303	499,839	207,118
	Fee and special fund	Aug. 31, 1920	6,445			6,445		6,445	
	Sinking fund	Aug. 31, 1920	22,924		61,106	84,030	30,955	28,075	25,000
	Private trust fund	Aug. 31, 1920	5,003	5,962	3,152	14,117	3,203	9,543	1,371
116	Mobile, Ala.		1,143,990	425,588	205,068	1,774,646	97,369	1,174,440	502,837
	City corporation		944,691	201,415	205,037	1,351,143	96,846	920,946	333,351
	General treasury	Sept. 30, 1920	816,165	201,415	203,491	1,221,071	96,316	851,134	273,621
	Convict labor account	Sept. 30, 1920	1,982			1,982		1,982	
	Sinking fund	Sept. 30, 1920	126,544		1,546	128,090	530	67,830	59,730
	School district		199,299	224,173	31	423,503	523	253,494	169,486
	General treasury	Aug. 31, 1920	199,299	224,173	31	423,503	523	253,494	169,486
119	Holyoke, Mass.		3,461,674	2,671,920	421,907	6,555,501	218,524	3,703,362	2,633,615
	General treasury	Nov. 30, 1920	3,243,942	2,643,376	383,729	6,271,047	167,313	3,593,817	2,509,917
	Water fund	Nov. 30, 1920	178,553	275	17,885	196,713	25,995	109,545	61,173
	License fund	Nov. 30, 1920		3,090		3,090			3,090
	High-school lunch fund	Nov. 30, 1920		4,819	496	5,315	408		4,907
	Sinking fund	Nov. 30, 1920	7,469	20,297	19,797	47,563	24,808		22,755
	Investment fund	Nov. 30, 1920	31,710			31,710			31,710
	Private trust fund	Nov. 30, 1920		63		63			63
120	Springfield, Ill.		2,173,206	932,099	409,970	3,515,275	402,681	2,125,832	986,762
	City corporation		1,230,487	713,838	132,011	2,076,336	198,527	1,097,705	780,104
	General treasury	Feb. 28, 1921	1,061,586	672,691	80,621	1,814,898	116,666	1,031,677	666,555
	Library fund	Feb. 28, 1921	2,470	28,518	622	31,610	1,271	30,339	
	Registered bond interest fund	Feb. 28, 1921	99,295		22,523	121,818	2,974	19,444	99,400
	Sinking fund	Feb. 28, 1921	63,298		11,482	74,780	69,118	5,662	
	Public trust funds	Dec. 31, 1920; Mar. 31, 1921.	3,270	5,285	10,421	18,976	8,393	10,583	
	Investment fund	Feb. 28, 1921	568	32		600			600
	Private trust fund	Feb. 28, 1921		7,312	6,342	13,654	105		13,549
	School district		836,150	155,236	241,733	1,233,119	170,900	914,356	147,863
	General treasury	June 30, 1920	836,150	155,236	241,733	1,233,119	170,900	914,356	147,863
	Pleasure driveway and park district		106,569	63,025	36,226	205,820	33,254	113,771	58,795
	General treasury	Apr. 30, 1921	104,516	31,875	34,574	170,965	32,439	113,593	24,933
	Boulevard fund	Mar. 31, 1921	1,341		1,652	2,993	815	178	2,000
	Investment fund	Apr. 30, 1921	712	31,150		31,862			31,862

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

Table 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	City, and divisions and funds of municipal government.	Date of close of fiscal year.	Receipts.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.								
121	Long Beach, Calif.		$3,112,325	$921,182	$812,394	$4,845,901	$777,084	$3,806,842	$261,975
	City corporation		1,869,809	590,371	269,489	2,729,669	633,716	1,892,944	203,009
	General treasury	June 30, 1921	1,310,094	508,537	193,715	2,012,346	555,437	1,339,816	117,093
	Special assessment fund	June 30, 1921	439,825	4,503		444,328		444,328	
	Sinking fund	June 30, 1921	119,890	77,250	75,699	272,839	78,180	108,800	85,859
	Private trust fund	June 30, 1921		81	75	156	99		57
	School district		1,242,516	330,811	542,905	2,116,232	143,368	1,913,898	58,966
	General treasury	June 30, 1921	1,109,004	303,936	522,176	1,935,116	95,178	1,837,702	2,236
	Sinking fund	June 30, 1921	133,512	26,875	20,729	181,116	48,190	76,196	56,730
122	Racine, Wis.		2,254,722	1,654,531	274,004	4,183,257	173,076	2,731,743	1,278,438
	General treasury	Dec. 31, 1920	2,237,229	1,639,748	265,557	4,142,534	161,698	2,728,563	1,252,273
	Public trust funds	Dec. 31, 1920	10,355	11,246	1,352	22,953	3,433	3,180	16,340
	Investments funds	Dec. 31, 1920	7,138	1,908	5,667	14,713	7,312		7,401
	Private trust fund	Dec. 31, 1920		1,629	1,428	3,057	633		2,424
124	Chester, Pa.		1,019,904	780,386	602,376	2,402,666	412,557	1,271,681	718,428
	City corporation		553,359	287,184	360,656	1,201,199	264,050	554,023	383,126
	General treasury	Jan. 3, 1921	541,152	169,131	220,023	930,306	182,652	479,528	268,126
	Sinking fund	Jan. 3, 1921	12,207	118,053	140,633	270,893	81,398	74,495	115,000
	School district		466,545	493,202	241,720	1,201,467	148,507	717,658	335,302
	General treasury	June 30, 1920	460,102	431,000	16,016	907,148	4,343	679,603	223,202
	Sinking fund	June 30, 1920	5,695	62,202	209,147	277,044	142,844	36,700	97,500
	Public trust fund	June 30, 1920	748		16,527	17,275	1,320	1,355	14,600
125	Chattanooga, Tenn.		1,435,982	1,167,904	632,087	3,235,973	590,483	1,932,179	713,311
	General treasury	Sept. 30, 1920	1,333,175	970,890	601,317	2,905,382	582,335	1,791,729	531,318
	Library fund	Sept. 30, 1920	6,314	17,132	1,354	24,800		24,690	110
	Hospital fund	Dec. 31, 1920	86,386	31,766	907	119,059	1,481	115,578	2,000
	Sinking fund	Sept. 30, 1920	9,306	147,929	27,805	185,040	5,908	182	178,950
	Public trust funds	Sept. 30, Dec. 31, 1920.	801		359	1,160	371		789
	Private trust fund	Sept. 30, 1920		187	345	532	388		144
126	Davenport, Iowa		2,145,163	514,890	615,170	3,275,223	622,407	2,086,674	566,142
	City Corporation		1,340,467	379,484	460,912	2,180,863	461,791	1,288,336	430,736
	General treasury	Mar. 31, 1921	1,231,040	358,399	377,100	1,966,539	363,489	1,235,312	367,738
	Sinking fund	Mar. 31, 1921	86,528	20,587	45,186	152,301	50,969	38,832	62,500
	Public trust funds	Mar. 31, 1921	22,777	323	34,232	57,332	46,834	10,175	323
	Investment fund	Mar. 31, 1921	122	175	4,394	4,691	499	4,017	175
	School district		804,696	135,406	154,258	1,094,360	160,616	798,338	135,406
	General treasury	June 30, 1920	804,696	60,000	83,340	918,036	74,292	798,338	75,406
	Sinking fund	June 30, 1920		75,406	70,918	146,324	86,324		60,000
127	Berkeley, Calif.		2,192,240	681,859	976,407	3,850,506	737,260	2,817,907	295,339
	City corporation		1,107,922	118,940	330,257	1,557,119	341,806	1,105,485	109,828
	General treasury	June 30, 1921	931,358	72,924	197,535	1,201,817	229,644	943,915	28,258
	Special assessment fund	June 30, 1921	98,408			98,408		98,408	
	Compensation fund	June 30, 1921	38	4,672	6,153	10,863	5,235	5,254	374
	Sinking fund	June 30, 1921	77,264	1,637	99,051	177,952	82,609	55,908	39,435
	Public trust fund	June 30, 1921	854	2,671		3,525	1,525	2,000	
	Private trust funds	June 30, 1921		37,036	27,518	64,554	22,793		41,761
	School district		1,084,318	562,919	646,150	2,293,387	395,454	1,712,422	185,511
	General treasury	June 30, 1921	911,389	562,919	591,411	2,065,719	357,365	1,607,593	100,761
	Sinking fund	June 30, 1921	170,429		54,739	225,168	38,089	104,829	82,250
	Investment fund	June 30, 1921	2,500			2,500			2,500
128	Gary, Ind.		2,437,027	1,211,653	388,056	4,036,736	308,197	2,758,081	970,458
	City corporation		1,751,543	576,835	369,886	2,698,264	291,788	1,840,561	565,915
	General treasury	Dec. 31, 1920	837,026	111,934	185,578	1,134,538	149,318	864,204	121,016
	Special assessment funds	Dec. 31, 1920	875,451	7,611	72,276	955,338	19,773	921,075	14,490
	Library fund	Dec. 31, 1920	5,462	31,800	9,500	46,762	7,323	39,439	
	Sinking fund	Dec. 31, 1920	28,722	85,000	44,071	157,793	56,411	14,382	87,000
	Public trust funds	Dec. 31, 1920	4,882	3,168	12,744	20,794	19,333	1,461	
	Private trust funds	Dec. 31, 1920		337,322	45,717	383,039	39,630		343,409
	School district		685,484	634,818	18,170	1,338,472	16,409	917,520	404,543
	General treasury	July 31, 1920	685,484	634,818	18,170	1,338,472	16,409	917,520	404,543

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.								
129	Covington, Ky.		$1,301,158	$659,007	$146,433	$2,106,598	$119,241	$1,093,152	$894,205
	City corporation		982,939	426,141	66,847	1,475,927	34,543	783,920	657,464
	General treasury	Dec. 31, 1920	967,769	225,971	61,463	1,255,203	27,200	661,225	566,778
	Library fund	Jan. 31, 1921	1,336	8,500	7	9,843	833	9,010	
	Park fund	Dec. 31, 1920	1,682	15,013	1,468	18,163	4,670	13,480	13
	Newport and Covington bridge fund.	May 31, 1920	12,152	7	582	12,741	20	3,114	9,607
	Cash in transit	Dec. 31, 1920			2,000	2,000			2,000
	Sinking funds	Dec. 31, 1920		176,650	1,327	177,977	1,820	97,091	79,066
	School district		318,219	232,866	79,586	630,671	84,698	309,232	236,741
	General treasury	June 30, 1920	280,988	232,866	70,061	583,915	58,694	297,455	227,766
	Sinking fund	June 30, 1920	37,231		9,525	46,756	26,004	11,777	8,975
130	Wheeling, W. Va.		1,539,326	1,390,971	518,348	3,448,645	373,164	2,314,462	761,019
	City corporation		908,763	1,384,329	511,345	2,804,437	370,805	1,706,143	727,489
	General treasury	June 30, 1921	891,039	1,335,351	255,744	2,482,134	121,673	1,680,785	679,676
	Bond fund	June 30, 1921	4,898		100,136	105,034	85,183	19,851	
	Sinking fund	June 30, 1921	7,713	48,965	155,237	211,915	161,650	5,465	44,800
	Public trust funds	June 30, 1921	5,113	13	228	5,354	2,299	42	3,013
	School district		630,563	6,642	7,003	644,208	2,359	608,319	33,530
	General treasury	June 30, 1921	626,149	3,922	6,262	636,333	1,166	606,233	28,934
	Public trust fund	June 30, 1921	4,414	2,720	741	7,875	1,193	2,086	4,596
131	Lincoln, Nebr.		2,247,146	870,442	667,185	3,784,773	700,571	2,443,610	640,592
	City corporation		1,230,800	464,765	515,418	2,210,983	479,825	1,280,678	450,480
	General treasury	Aug. 31, 1920	1,080,163	464,765	493,729	2,038,657	467,026	1,280,624	291,007
	Sinking funds	Aug. 31, 1920	148,297		21,689	169,986	10,532	54	159,400
	Public trust fund	Aug. 31, 1920	2,267			2,267	2,267		
	Investment fund	Aug. 31, 1920	73			73			73
	School district		954,493	405,677	139,484	1,499,654	207,565	1,101,977	190,112
	General treasury	June 30, 1920	954,493	405,677	139,484	1,499,654	207,565	1,101,977	190,112
	Sanitary district		61,853		12,283	74,136	13,181	60,955	
	General treasury	Dec. 31, 1920	61,853		12,283	74,136	13,181	60,955	
132	Portsmouth, Va.		1,201,621	1,384,530	127,410	2,713,561	197,980	1,622,997	892,584
	General treasury	Dec. 31, 1920	638,788	1,024,241	87,269	1,750,298	133,362	817,650	799,286
	School fund	June 30, 1920	51,784	345,967		397,751		394,323	3,428
	Water fund	Dec. 31, 1920	435,460	405	39,621	475,486	64,192	411,024	270
	Sinking fund	Dec. 31, 1920	7,989	13,917	520	22,426	426		22,000
	Investment fund	Dec. 31, 1920	67,600			67,600			67,600
133	Bethlehem, Pa.		1,331,257	2,457,247	162,005	3,950,509	267,612	3,037,114	645,783
	City corporation		785,431	2,169,261	147,754	3,102,446	157,670	2,527,825	416,951
	General treasury	Jan. 3, 1921	661,176	2,155,028	121,579	2,937,783	92,116	2,527,825	317,842
	Sinking fund	Jan. 3, 1921	124,255	14,233	26,175	164,663	65,554		99,109
	School district		545,826	287,986	14,251	848,063	109,942	509,289	228,832
	General treasury	June 30, 1920	541,019	193,654	12,815	747,488	10,373	508,283	228,832
	Sinking fund	June 30, 1920	4,807	94,332	1,436	100,575	99,569	1,006	
134	Haverhill, Mass.		1,943,690	1,807,722	114,288	3,865,700	262,230	1,963,567	1,639,903
	General treasury	Dec. 31, 1920	1,705,142	1,711,891	69,786	3,486,819	195,200	1,778,619	1,513,000
	Library fund	Dec. 31, 1920	2,072	4,842	1,796	8,710	2,143	6,567	
	Water fund	Nov. 30, 1920	193,475	60	40,225	233,760	29,415	178,285	26,060
	License fund	Dec. 31, 1920		5,790		5,790			5,790
	Sinking funds	Dec. 31, 1920	30,646	71,373	2,481	104,500	35,472		69,028
	Public trust funds	Dec. 31, 1920	10,143	13,043		23,186		96	23,090
	Investment funds	Dec. 31, 1920	2,212			2,212			2,212
	Private trust funds	Dec. 31, 1920		723		723			723
135	Lancaster, Pa.		962,775	149,133	31,618	1,143,526	109,138	900,714	133,674
	City corporation		591,617	743	19,515	611,875	94,482	488,650	28,743
	General treasury	May 31, 1921	589,232	743	15,117	605,092	89,737	486,612	28,743
	Public trust fund	May 31, 1921	2,385		4,398	6,783	4,745	2,038	
	School district		371,158	148,390	12,103	531,651	14,656	412,064	104,931
	General treasury	June 30, 1921	367,557	140,390	11,100	519,047	14,158	409,499	95,390
	Sinking fund	June 30, 1921	2,701	6,600		9,301			9,301
	Public trust fund	June 30, 1921	900	1,400	1,003	3,303	498	2,565	240
136	Macon, Ga.		1,561,959	882,105	185,350	2,629,414	347,463	1,697,175	584,776
	City corporation		1,323,932	555,128	177,758	2,056,818	110,209	1,372,810	573,799
	General treasury	Dec. 31, 1920	916,863	313,998	90,404	1,321,265	52,605	840,347	428,313
	Hospital fund	Dec. 31, 1920	111,155	54,370	27,491	193,016		184,526	8,490
	Water fund	Sept. 30, 1920	268,863	149,666	6,693	425,222		345,820	79,402
	Cash in transit	Dec. 31, 1920			1,500	1,500			1,500
	Sinking funds	Sept. 30, Dec. 31, 1920.	12,497	37,094	51,002	100,593	54,499		46,094
	Public trust funds	Dec. 31, 1920	14,554		668	15,222	3,105	2,117	10,000

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.								
136	Macon, Ga.—Continued. School district		$238,027	$326,977	$7,592	$572,596	$237,254	$324,365	$10,977
	General treasury	June 30, 1920	238,027	326,977	7,592	572,596	237,254	324,365	10,977
137	Augusta, Ga.		2,367,383	708,591	37,852	3,113,826	125,883	2,163,043	824,900
	City corporation		1,898,436	623,690	30,225	2,552,351	113,239	1,754,181	684,931
	General treasury	Dec. 31, 1920	1,714,044	373,500	18,998	2,106,542	96,981	1,464,207	545,354
	Convict labor account	Dec. 31, 1920	6,163			6,163		6,163	
	Hospital fund	Dec. 31, 1920	170,232	115,000	1,631	286,863	3,052	283,811	
	Sinking fund	Dec. 31, 1920	7,997	127,165	1,221	136,383	806		135,577
	Investment funds	Dec. 31, 1920		4,000		4,000			4,000
	Private trust fund	Dec. 31, 1920		4,025	8,375	12,400	12,400		
	School district		468,947	84,901	7,627	561,475	12,644	408,862	139,969
	General treasury	Sept. 30, 1920	466,984	84,901	7,627	559,512	12,644	408,862	138,006
	Public trust fund	Sept. 30, 1920	1,963			1,963			1,963
140	Huntington, W. Va.		1,444,243	175,184	447,726	2,067,153	524,818	1,390,535	151,800
	City corporation		577,106	108,602	222,543	908,251	305,206	497,537	105,508
	General treasury	June 30, 1921	562,749	12,306	35,086	610,141	71,239	438,925	99,977
	Special assessment fund	June 30, 1921	14,357			14,357		8,826	5,531
	Sinking fund	June 30, 1921		96,296	187,457	283,753	233,967	49,786	
	School district		867,137	66,582	225,183	1,158,902	219,612	892,998	46,292
	General treasury	June 30, 1921	759,242	66,582	74,798	900,622	45,815	843,515	11,292
	Sinking fund	June 30, 1921	107,895		150,385	258,280	173,797	49,483	35,000
141	Niagara Falls, N. Y.		2,355,411	1,371,235	1,866,869	5,593,515	2,363,430	2,513,055	717,030
	General treasury	Dec. 31, 1920	2,347,551	1,371,189	1,859,701	5,578,441	2,361,643	2,509,424	707,374
	Public trust funds	Dec. 31, 1920	7,860		5,452	13,312	1,681	3,631	8,000
	Private trust fund	Dec. 31, 1920		46	1,716	1,762	106		1,656
142	East Orange, N. J.		1,967,944	3,895,247	238,398	6,101,589	288,386	2,085,930	3,727,273
	General treasury	Dec. 31, 1920	1,724,369	3,005,029	178,881	4,908,279	142,634	1,356,759	3,408,886
	School fund	June 30, 1920	203,102	645,671	17,080	865,853	128,246	716,907	20,700
	Recorder's court fund	Dec. 31, 1920	65	2,627		2,692		65	2,627
	License fund	Dec. 31, 1920		909		909			909
	Sinking fund	Dec. 31, 1920	35,419	237,778	40,024	313,221	13,070	6,000	294,151
	Public trust funds	Dec. 31, 1920	4,989	3,233	2,311	10,533	4,334	6,199	
	Private trust fund	Dec. 31, 1920			102	102	102		
143	Roanoke, Va.		1,121,613	1,071,403	546,302	2,739,318	686,586	1,244,593	808,139
	General treasury	Dec. 31, 1920	1,059,745	631,757	526,450	2,217,952	681,344	881,957	654,651
	Convict labor account	Dec. 31, 1920	1,493			1,493		1,493	
	School fund	June 30, 1920	52,414	377,286	5,691	435,391	4,522	360,516	70,353
	Sinking fund	Dec. 31, 1920	7,961	34,235	14,161	56,357	720	2	55,635
	Investment funds	Dec. 31, 1920		28,125		28,125		625	27,500
144	Highland Park, Mich.		3,449,386	1,648,705	656,921	5,755,012	444,467	3,283,927	2,026,618
	City corporation		2,046,452	1,543,512	502,006	4,091,970	296,622	1,937,105	1,858,243
	General treasury	June 30, 1921	1,940,343	1,431,664	472,364	3,844,371	262,322	1,935,954	1,646,095
	Sinking fund	June 30, 1921	95,739	107,148	4,602	207,489	6,341		201,148
	Public trust funds	June 30, 1921	2,632		2,800	5,432	2,432		3,000
	Investment funds	June 30, 1921	7,738	4,700	22,240	34,678	25,527	1,151	8,000
	School district		1,402,934	105,193	154,915	1,663,042	147,845	1,346,822	168,375
	General treasury	July 11, 1921	1,303,102	104,762	32,341	1,440,205	55,441	1,348,822	37,942
	Sinking fund	July 11, 1921	99,832	431	122,574	222,837	92,404		130,433
145	Atlantic City, N. J.		3,338,353	4,277,817	376,055	7,992,225	592,826	3,521,419	3,877,980
	General treasury	Dec. 31, 1920	2,880,295	2,344,157	192,515	5,416,967	280,707	2,722,195	2,414,065
	School fund	Dec. 31, 1920	286,583	676,024	98,392	1,060,999	256,094	781,133	23,772
	Sinking fund	Dec. 31, 1920	157,767	1,215,109	70,568	1,443,444	38,751		1,404,693
	Public trust funds	Jan. 5, Jan. 10, 1921.	13,708	42,527	14,580	70,815	17,274	18,091	35,450
146	Fresno, Calif.		2,437,624	153,718	2,058,506	4,649,848	942,014	3,580,379	127,455
	City corporation		1,473,232	152,529	515,101	2,140,862	639,181	1,388,165	113,516
	General treasury	June 30, 1921	1,066,297	72,150	456,251	1,594,698	574,682	951,729	68,287
	Special assessment fund	June 30, 1921	403,699			403,699		403,699	
	Cash in transit	June 30, 1921			9,492	9,492			9,492
	Sinking fund	June 30, 1921	1,201	80,379	48,100	129,680	63,541	30,577	35,562
	Public trust fund	June 30, 1921	1,860		1,258	3,118	958	2,160	
	Investment fund	June 30, 1921	175			175			175
	School district		964,392	1,189	1,543,405	2,508,986	302,833	2,192,214	13,939
	General treasury	June 30, 1921	917,474	1,189	1,483,458	2,402,121	273,063	2,127,869	1,189
	Sinking fund	June 30, 1921	46,918		59,947	106,865	29,770	64,345	12,750

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.								
148	Winston-Salem, N. C.		$1,350,367	$1,800,981	$23,303	$3,174,651	$21,504	$1,969,960	$1,183,187
	General treasury	May 31, 1921	1,341,270	1,770,478	7,915	3,119,663	18,329	1,968,805	1,132,529
	Sinking fund	May 31, 1921	7,522	28,479	10,582	46,583	110		46,473
	Public trust fund	May 31, 1921	375	2,024	4,806	7,205	3,065	1,155	2,985
	Investment fund	May 31, 1921	1,200			1,200			1,200
149	Malden, Mass.		1,737,926	2,007,877	112,052	3,857,855	109,964	1,676,007	2,071,884
	General treasury	Dec. 31, 1920	1,691,850	1,917,544	88,874	3,698,268	64,287	1,644,197	1,989,784
	Library fund	Dec. 31, 1920	1,335	28,182	114	29,631	361	29,261	9
	Park fund	Dec. 31, 1920	13	2,000	269	2,282	301	1,981	
	License fund	Dec. 31, 1920	252	2,450		2,702		252	2,450
	Cash in transit	Dec. 31, 1920		18,200		18,200	18,200		
	Sinking fund	Dec. 31, 1920	28,346	21,513	20,387	70,246	25,534		44,712
	Public trust funds	Dec. 31, 1920	16,040	2,000	1,853	19,893	23	316	19,554
	Investment funds	Dec. 31, 1920	90	1,000		1,090			1,090
	Private trust fund	Dec. 31, 1920		14,988	555	15,543	1,258		14,285
150	Pasadena, Calif.		3,338,141	905,013	611,149	4,854,303	711,169	3,627,712	515,422
	City corporation		2,148,855	896,321	485,838	3,531,014	583,790	2,471,944	475,280
	General treasury	June 30, 1921	2,004,740	696,929	420,363	3,122,032	437,497	2,327,049	357,486
	Special assessment fund	June 30, 1921	58,104			58,104		58,104	
	Park fund	June 30, 1921	2,449			2,449	625	221	1,603
	Sinking fund	June 30, 1921	55,886	194,108	59,194	309,188	135,200	80,946	93,042
	Public trust funds	June 30, 1921	17,291	126	6,281	23,698	10,468	5,624	7,606
	Investment fund	June 30, 1921	10,385	4,938		15,323			15,323
	Private trust fund	June 30, 1921		220		220			220
	School district		1,189,286	8,692	125,311	1,323,289	127,379	1,155,768	40,142
	General treasury	June 30, 1921	1,127,696	6,777	98,544	1,233,017	102,185	1,124,055	6,777
	Sinking fund	June 30, 1921	61,590	1,915	26,767	90,272	25,194	31,713	33,365
152	Kalamazoo, Mich.		1,421,375	2,132,458	772,602	4,326,435	793,741	1,534,318	1,998,376
	City corporation		822,229	1,700,975	699,881	3,223,085	628,695	858,865	1,735,525
	General treasury	Dec. 31, 1920	746,513	1,597,621	615,301	2,959,435	594,257	836,934	1,528,244
	Sinking funds	Dec. 31, 1920	74,666	88,300	77,403	240,369	22,304	21,931	196,134
	Investment fund	Dec. 31, 1920	1,050	3,500		4,550			4,550
	Private trust funds	Dec. 31, 1920		11,554	7,177	18,731	12,134		6,597
	School district		599,146	431,483	72,721	1,103,350	165,046	675,453	262,851
	General treasury	May 31, 1920	599,146	431,483	72,721	1,103,350	165,046	675,453	262,851
154	Bay City, Mich.		1,812,888	1,201,348	1,314,315	4,328,551	697,526	2,360,232	1,270,793
	City corporation		1,167,815	1,110,250	365,991	2,644,056	338,882	1,145,479	1,159,695
	General treasury	June 30, 1921	1,159,709	987,673	164,674	2,312,056	238,802	1,136,275	936,979
	Sinking funds	June 30, 1921	8,106	122,577	201,317	332,000	100,080	9,204	222,716
	School district		645,073	91,098	948,324	1,684,495	358,644	1,214,753	111,098
	General treasury	June 30, 1921	644,586	58,873	946,731	1,650,190	350,186	1,188,906	111,098
	Sinking fund	June 30, 1921	487	32,225	1,593	34,305	8,458	25,847	
156	Charlotte, N. C.		914,217	1,509,758	4,892	2,428,867	23,103	1,193,163	1,212,601
	General treasury	May 31, 1921	653,125	1,011,325	2,690	1,667,140	14,464	660,461	992,215
	School fund	May 31, 1921	99,492	308,811	435	408,738	6,886	361,838	40,014
	Library funds	May 31, 1921	903	6,950	1,626	9,479	616	8,863	
	Water fund	May 31, 1921	160,224	22,672	141	183,037	1,137	162,001	19,899
	Investment funds	May 31, 1921	473	160,000		160,473			160,473
158	Cicero, Ill.		1,112,111	853,699	239,379	2,205,189	309,873	1,263,940	631,376
	City corporation		679,336	361,623	126,599	1,167,558	56,406	693,614	417,538
	General treasury	Dec. 31, 1920	679,336	361,623	126,599	1,167,558	56,406	693,614	417,538
	School district		430,345	492,076	112,780	1,035,201	253,369	568,494	213,338
	General treasury	Mar. 31, 1921	415,745	459,103	107,738	982,586	246,687	562,610	173,289
	Public trust fund	Mar. 31, 1921	14,600	32,973	5,042	52,615	6,682	5,884	40,049
	Park district		2,430			2,430	98	1,832	500
	General treasury	Mar. 31, 1921	2,345			2,345	13	1,832	500
	Investment fund	Mar. 31, 1921	85			85	85		
159	Cedar Rapids, Iowa		1,827,265	616,275	497,509	2,941,049	219,737	2,249,196	472,116
	City corporation		989,559	151,898	497,509	1,638,966	218,674	1,209,026	211,266
	General treasury	Mar. 31, 1921	977,172	150,898	497,282	1,625,352	216,794	1,205,864	202,694
	Public trust funds	Mar. 31, 1921	12,387	1,000	227	13,614	1,880	3,162	8,572
	School district		837,706	464,377		1,302,083	1,063	1,040,170	260,850
	General treasury	June 30, 1921	836,643	464,377		1,301,020		1,040,170	260,850
	Sinking fund	June 30, 1921	1,063			1,063	1,063		

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.								
160	Newton, Mass.		$3,219,752	$2,815,193	$582,603	$6,617,548	$470,797	$3,381,361	$2,765,390
	General treasury	Dec. 31, 1920	3,131,184	2,453,207	574,672	6,159,063	465,477	3,376,543	2,317,043
	License fund	Dec. 31, 1920	433	4,695		5,128		433	4,695
	Sinking fund	Dec. 31, 1920	82,592	356,670	2,738	442,000	1,500		440,500
	Public trust fund	Dec. 31, 1920	3,443	600	4,679	8,722	3,706	4,385	631
	Investment fund	Dec. 31, 1920	2,100		514	2,614	114		2,500
	Private trust fund	Dec. 31, 1920		21		21			21
162	New Castle, Pa.		862,263	62,575	379,031	1,303,869	238,476	938,563	126,830
	City corporation		445,241	26,197	273,652	745,090	168,895	504,497	71,698
	General treasury	Jan. 3, 1921	394,829	26,197	243,916	664,942	142,870	484,374	37,698
	Sinking fund	Jan. 3, 1921	50,412		29,736	80,148	26,025	20,123	34,000
	School district		417,022	36,378	105,379	558,779	69,581	434,066	55,132
	General treasury	June 30, 1921	417,022	378	101,938	519,338	69,322	413,649	36,367
	Sinking fund	June 30, 1921		36,000	3,441	39,441	259	20,417	18,765
163	Galveston, Tex.		1,589,456	246,143	112,514	1,948,113	96,807	1,514,904	336,402
	General treasury	June 30, 1921	870,338	167,329	48,237	1,085,904	38,894	980,611	66,399
	School fund	June 30, 1921	279,488	3,814	15,601	298,903	23,185	275,718	
	Sinking fund	June 30, 1921	404,259	75,000	45,011	524,270	33,727	258,575	231,968
	Public trust fund	June 30, 1921	1,150		3,665	4,815	1,001		3,814
	Investment fund	June 30, 1921	34,221			34,221			34,221
166	Montgomery, Ala.		1,032,665	1,235,867	260,574	2,529,106	146,731	1,552,346	830,029
	General treasury	June 30, 1921	1,031,931	1,228,376	259,591	2,519,898	143,858	1,547,078	828,962
	Library fund	Dec. 31, 1920	734	6,156	370	7,260	1,992	5,268	
	Private trust fund	June 30, 1921		1,335	613	1,948	881		1,067
167	Woonsocket, R. I.		1,242,485	2,750,966	283,163	4,276,614	164,785	1,693,829	2,418,000
	General treasury	Dec. 31, 1920	1,173,013	2,561,900	272,781	4,007,694	106,122	1,688,105	2,213,467
	Library fund	Dec. 31, 1920	455		1,409	1,864	1,283	581	
	License fund	Dec. 31, 1920		724		724			724
	Cash in transit	Dec. 31, 1920		75		75	75		
	Sinking fund	Dec. 31, 1920	67,986	183,152	7,685	258,823	55,014		203,809
	Public trust funds	Dec. 31, 1920	1,031	5,115	1,288	7,434	2,291	5,143	
168	Mount Vernon, N. Y.		1,954,308	1,176,329	452,647	3,583,284	259,830	2,287,476	1,035,978
	City corporation		1,133,228	1,087,811	296,248	2,517,287	233,936	1,305,896	977,455
	General treasury	Apr. 30, 1921	847,757	766,345	109,711	1,723,813	99,347	1,018,619	605,847
	Police fund	Apr. 30, 1921		127,326	1,516	128,842	136	128,706	
	Fire fund	Apr. 30, 1921		72,064	91	72,155	16	72,139	
	Health fund	Mar. 31, 1921	455			455		91	364
	County supervisors' fund	Dec. 31, 1920	5,568	45,682	1,471	52,721	10,280	42,441	
	Sinking fund	Apr. 30, 1921	269,823	72,856	177,234	519,913	120,988	39,681	359,244
	Public trust funds	Apr. 30, 1921	9,625	3,538	6,225	19,388	3,169	4,219	12,000
	School district		821,080	88,518	156,399	1,065,997	25,894	981,580	58,523
	General treasury	Apr. 30, 1921	816,730	40,075	147,934	1,004,739	21,178	925,113	58,448
	Library fund	Mar. 31, 1921	3,539	22,443	4,538	30,520	4,716	25,804	
	Public trust funds	Mar. 31, Apr. 30, 1921.	811	26,000	3,927	30,738		30,663	75
169	Chelsea, Mass.		1,425,845	1,623,012	163,819	3,212,676	332,049	1,658,828	1,221,799
	General treasury	Dec. 31, 1920	1,385,513	1,399,943	163,819	2,949,275	332,049	1,657,853	959,373
	License fund	Dec. 31, 1920	21	117		138		21	117
	Sinking fund	Dec. 31, 1920	39,209	222,952		262,161			262,161
	Public trust funds	Dec. 31, 1920	1,102			1,102		954	148
170	Pueblo, Colo.		1,608,115	1,030,469	116,380	2,754,964	209,301	1,411,664	1,133,999
	City corporation		1,219,502	797,680	94,046	2,111,228	163,641	1,024,313	923,274
	General treasury	Dec. 31, 1920	895,862	365,243	47,119	1,308,224	75,040	725,511	507,673
	Library fund	Dec. 31, 1920	756	9,885	261	10,902	95	10,807	
	Water funds	Dec. 31, 1920	289,214	327,302	6,336	622,852	3,143	287,030	332,679
	Sinking fund	Dec. 31, 1920	29,552	91,195	28,125	148,872	77,681		71,191
	Public trust fund	Dec. 31, 1920	1,042	3,082	9,956	14,080	6,546	965	6,569
	Investment funds	Dec. 31, 1920	3,076	973	2,249	6,298	1,136		5,162
	School district		388,613	232,789	22,334	643,736	45,660	387,351	210,725
	General treasury	June 30, 1920	372,267	232,789	16,990	622,046	38,774	387,187	196,085
	Sinking funds	June 30, 1920	16,346		5,344	21,690	6,886	164	14,640
171	Lakewood, Ohio		1,438,930	1,278,370	1,027,117	3,744,417	1,258,548	1,918,228	567,641
	City corporation		802,203	369,008	725,891	1,897,102	554,307	1,006,881	335,914
	General treasury	Dec. 31, 1920	344,068	285,795	711,308	1,341,171	478,443	821,845	40,883
	Fee and special fund	Dec. 31, 1920	7,820			7,820		7,820	
	Sinking funds	Dec. 31, 1920	450,272	70,313	5,918	526,503	66,277	177,216	283,010
	Public trust funds	Dec. 31, 1920	43		671	714	714		
	Private trust fund	Dec. 31, 1920		12,900	7,994	20,894	8,873		12,021

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.								
171	Lakewood, Ohio—Continued. School district		$636,727	$909,362	$301,226	$1,847,315	$704,241	$911,347	$231,727
	General treasury	Aug. 31, 1920	463,288	891,559	196,414	1,551,261	564,715	821,497	165,049
	Fee and special fund	Aug. 31, 1920	2,306			2,306		2,306	
	Sinking fund	Aug. 31, 1920	166,507	4,662	88,859	260,028	134,761	86,945	38,322
	Public trust fund	Sept. 30, 1920	4,626	13,141	15,953	33,720	4,765	599	28,356
172	Salem, Mass		1,703,305	2,007,012	334,788	4,045,105	178,661	1,777,049	2,089,395
	General treasury	Dec. 31, 1920	1,685,522	1,952,555	323,783	3,961,860	168,196	1,714,953	2,078,711
	Library fund	Dec. 31, 1920	1,671	26,703	792	29,166	271	27,993	902
	Water fund	Dec. 31, 1920	133	6,198	4,665	10,996	4,661	3,847	2,488
	License fund	Dec. 31, 1920	91	1,376		1,467		91	1,376
	Public trust funds	Dec. 31, 1920	14,740	15,476	5,160	35,376	5,211	30,165	
	Investment fund	Dec. 31, 1920	1,148	911	388	2,447	322		2,125
	Private trust fund	Dec. 31, 1920		3,793		3,793			3,793
173	Wichita Falls, Tex		994,199	1,829,579	72,639	2,896,417	788,022	1,660,589	447,806
	City corporation		820,746	1,801,407	69,551	2,691,704	782,949	1,460,949	447,806
	General treasury	Mar. 31, 1921	711,711	1,797,442		2,509,153	661,254	1,460,949	386,950
	Sinking fund	Mar. 31, 1921	107,944		69,551	177,495	121,695		55,800
	Investment funds	Mar. 31, 1921	1,091	3,965		5,056			5,056
	School district		173,453	28,172	3,088	204,713	5,073	199,640	
	General treasury	Aug. 31, 1920	156,976	28,172	1,267	186,415	665	185,750	
	Sinking fund	Aug. 31, 1920	16,477		1,821	18,298	4,408	13,890	
174	Pittsfield, Mass		1,608,063	1,372,350	173,816	3,154,229	138,173	1,564,279	1,451,777
	General treasury	Dec. 31, 1920	1,607,206	1,361,907	172,894	3,142,007	137,220	1,563,422	1,441,365
	License fund	Dec. 31, 1920	857	5,255		6,112		857	5,255
	Private trust fund	Dec. 31, 1920		5,188	922	6,110	953		5,157
175	Perth Amboy, N. J		1,541,516	3,637,231	261,568	5,440,315	642,065	2,446,791	2,351,459
	General treasury	Dec. 31, 1920	1,350,942	2,758,704	202,244	4,311,890	574,541	2,077,725	1,659,624
	Fee fund	Dec. 31, 1920	496	1,054		1,550	200	496	854
	School fund	June 30, 1920	114,934	236,807	32,196	383,937	17,422	364,708	1,807
	Recorder's court fund	Dec. 31, 1920		3,680		3,680			3,680
	Sinking funds	Dec. 31, 1920	73,737	634,774	26,405	734,916	49,422		685,494
	Public trust fund	Dec. 31, 1920	1,407	2,212	723	4,342	480	3,862	
176	Beaumont, Tex		1,237,435	982,948	324,788	2,545,171	159,084	1,346,700	1,039,387
	General treasury	June 30, 1921	666,667	739,582	84,905	1,491,154	62,824	847,547	580,783
	School fund	June 30, 1921	342,116	174,699	5,293	522,108	3,481	368,629	149,998
	Sinking fund	June 30, 1921	228,463	18,150	234,590	481,203	92,779	130,524	257,900
	Investment funds	June 30, 1921	189	50,517		50,706			50,706
177	Lexington, Ky		1,117,343	968,161	109,656	2,195,160	54,442	943,508	1,197,210
	General treasury	Dec. 31, 1920	1,036,590	300,751	3,226	1,340,567	702	628,353	711,512
	School fund	June 30, 1920	57,470	376,937	14,215	448,622	1,435	240,618	206,569
	Library fund	Dec. 31, 1920	1,611	9,321	1,245	12,177	1,006	10,366	805
	Cash in transit	Dec. 31, 1920		199		199	199		
	Sinking funds	June 30, Dec. 31, 1920.	15,956	271,174	87,272	374,402	44,999	64,137	265,266
	Public trust funds	Dec. 31, 1920	4,396	7,974	3,698	16,068	6,101	34	9,933
	Investment funds	Dec. 31, 1920	1,320	1,805		3,125			3,125
180	Kenosha, Wis		1,948,973	1,752,747	839,132	4,540,852	894,803	2,237,779	1,408,270
	General treasury	April 30, 1921	1,670,300	852,912	477,483	3,000,695	682,003	1,086,661	1,232,031
	Poor fund	April 30, 1921	879	23,000	998	24,877	2,043	22,834	
	School fund	April 30, 1921	99,461	610,478	302,100	1,012,039	116,253	849,400	46,386
	Library fund	April 30, 1921	1,536	103,167	9,979	114,682	49,876	40,806	24,000
	Playground fund	April 30, 1921	2,168		539	2,707	2,047	660	
	Park fund	April 30, 1921	1,795	31,000	24,227	57,022	20,529	36,493	
	Water fund	April 30, 1921	162,122	125,191	1,542	288,855	2,233	197,095	89,527
	Public trust funds	April 30, 1921	6,702	6,759	13,647	27,108	7,192	3,830	16,086
	Investment fund	April 30, 1921	4,010	240	8,617	12,867	12,627		240
181	Charleston, W. Va		1,262,529	514,129	624,577	2,401,235	634,573	1,418,389	348,273
	City corporation		698,050	502,238	536,566	1,736,854	502,163	924,211	310,480
	General treasury	June 30, 1921	434,146	500,519	205,357	1,140,022	236,658	881,103	22,261
	Sinking funds	June 30, 1921	263.904	1,719	331,209	596,832	265,505	43,108	288,219
	School district		564,479	11,891	88,011	664,381	132,410	494,178	37,793
	General treasury	June 30, 1921	457,993	10,475	55,837	524,305	67,680	454,038	2,587
	Library fund	June 30, 1921	8,268	1,416	1,788	11,472	2,274	9,192	6
	Sinking fund	June 30, 1921	98,218		30,386	128,604	62,456	30,948	35,200
182	Fitchburg, Mass		1,698,362	2 169,551	95,165	3,963,078	192,996	1,869,599	1,900,483
	General treasury	Nov. 30, 1920	1,586,110	1,843,190	88,877	3,518,177	146,741	1,744,290	1,627,146
	Hospital fund	Nov. 30, 1920	76,220	44,665	57	120,942		120,935	7
	Library fund	Nov. 30, 1920	432	400	83	915	64	419	432
	License fund	Nov. 30, 1920		5,619		5,619			5,619
	Sinking funds	Nov. 30, 1920	16,800	260,100	1,496	278,396	42,016		236,380
	Public trust funds	Nov. 30, 1920	18,800	2,613	4,652	26,065	4,175	3,955	17,935
	Private trust fund	Nov. 30, 1920		12,964		12,964			12,964

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL 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 1921—Continued.								
183	Oak Park, Ill		$1,457,864	$801,356	$420,007	$2,679,227	$561,947	$1,450,767	$666,513
	City corporation		732,775	573,376	320,046	1,626,197	342,043	745,555	538,599
	General treasury	Dec. 31, 1920	701,159	559,479	289,219	1,549,857	300,785	719,170	529,902
	Library fund	Dec. 31, 1920	19,287	213	16,036	35,536	13,473	22,063	
	Public trust funds	May 31, Dec. 31, 1920.	11,579	9,158	9,134	29,871	20,755	4,322	4,794
	Investment funds	Dec. 31, 1920	750	1,000	2,282	4,032	3,819		213
	Private trust funds	Dec. 31, 1920		3,526	3,375	6,901	3,211		3,690
	School district		676,340	185,815	92,597	954,752	217,040	621,763	115,949
	General treasury	June 30, Dec. 31, 1920.	665,681	169,314	87,968	922,963	209,955	613,460	99,548
	Public trust funds	June 30, 1920; Mar. 31, 1921.	10,659	16,501	4,629	31,789	7,085	8,303	16,401
	Park district		48,749	42,165	7,364	98,278	2,864	83,449	11,965
	General treasury	Mar. 31, 1921	48,749	42,165	7,364	98,278	2,864	83,449	11,965
184	Stockton, Calif		1,694,358	463,410	301,977	2,459,745	273,210	1,714,132	472,403
	City corporation		1,037,667	132,355	212,602	1,382,624	217,363	1,017,858	147,403
	General treasury	Dec. 31, 1920	842,967	43,697	180,813	1,067,477	183,741	787,651	96,085
	Special assessment fund	Dec. 31, 1920	190,413			190,413		190,413	
	Sinking fund	Dec. 31, 1920		54,692	20,671	75,363	20,975	33,913	20,475
	Public trust funds	June 30, Dec. 31, 1920	4,287	2,869	7,263	14,419	8,538	5,881	
	Private trust fund	Dec. 31, 1920		31,097	3,855	34,952	4,109		30,843
	School district		656,691	331,055	89,375	1,077,121	55,847	696,274	325,000
	General treasury	June 30, 1920	530,929	331,000	87,493	949,422	53,773	620,649	275,000
	Sinking fund	June 30, 1920	125,570	55		125,625		75,625	50,000
	Public trust fund	June 30, 1920	192		1,882	2,074	2,074		
185	Everett, Mass		1,181,802	1,110,736	643,654	2,936,192	363,655	1,469,024	1,103,513
	General treasury	Dec. 31, 1920	1,158,904	1,095,771	617,274	2,871,949	319,447	1,468,862	1,083,640
	License fund	Dec. 31, 1920	162	1,733		1,895		162	1,733
	Sinking funds	Dec. 31, 1920	22,736	7,990	23,608	54,334	38,034		16,300
	Private trust funds	Dec. 31, 1920		5,242	2,772	8,014	6,174		1,840
186	West Hoboken, N. J		942,287	609,473	264,499	1,816,259	186,460	908,011	721,788
	General treasury	Dec. 31, 1920	745,054	357,732	154,227	1,257,013	112,957	489,054	655,002
	Health fund	Dec. 31, 1920	436	2,000	455	2,891		2,650	241
	School fund	June 30, 1920	181,196	217,061	68,114	466,371	33,057	405,293	28,021
	Library fund	Dec. 31, 1920	783	3,000	933	4,716	786	3,930	
	License fund	Dec. 31, 1920	75	616		691		75	616
	Recorder's court fund	Dec. 31, 1920	25	1,175		1,200			1,200
	Sinking fund	Dec. 31, 1920	11,679	27,889	30,364	69,932	33,224		36,708
	Public trust fund	Dec. 31, 1920	3,039		10,406	13,445	6,436	7,009	
187	Springfield, Mo		861,185	158,627	187,514	1,207,326	294,282	884,202	28,842
	City corporation		453,245	1,897	63,129	518,271	75,850	420,309	22,112
	General treasury	June 30, 1921	376,726	317	60,698	437,741	72,353	353,060	12,328
	Special assessment fund	June 30, 1921	62,378			62,378		62,378	
	Sinking funds	June 30, 1921	14,141		1,386	15,527	2,656	4,871	8,000
	Private trust fund	June 30, 1921		1,580	1,045	2,625	841		1,784
	School district		407,940	156,730	124,385	689,055	218,432	463,893	6,730
	General treasury	June 30, 1921	407,940	156,730	124,385	689,055	218,432	463,893	6,730
188	San Jose, Calif		907,691	193,338	153,500	1,254,529	122,475	868,718	263,336
	City corporation		449,624	139,212	136,787	725,623	115,258	381,235	229,130
	General treasury	Nov. 30, 1920	441,164	40,987	135,688	617,839	114,246	373,382	130,211
	Special assessment fund	Nov. 30, 1920	6,191			6,191		6,191	
	Sinking fund	Nov. 30, 1920		22,925		22,925			22,925
	Public trust funds	Nov. 30, 1920	1,273	2,437	512	4,222	563	1,662	1,997
	Investment fund	Nov. 30, 1920	996	70,610		71,606			71,606
	Private trust funds	Nov. 30, 1920		2,253	587	2,840	449		2,391
	School district		458,067	54,126	16,713	528,906	7,217	487,483	34,206
	General treasury	June 30, 1920	418,820	41,657	16,713	477,190	7,217	469,473	500
	Sinking fund	June 30, 1920	39,247	12,469		51,716		18,010	33,706
190	Medford, Mass		1,448,234	1,370,207	230,136	3,048,577	198,854	1,560,745	1,288,978
	General treasury	Dec. 31, 1920	1,426,176	1,221,525	219,230	2,866,931	180,875	1,560,493	1,125,563
	License fund	Dec. 31, 1920	175	2,339		2,514		175	2,339
	School fund	Dec. 31, 1920	53	1	98	152	74	77	1
	Sinking fund	Dec. 31, 1920	20,481	132,340	7,375	160,196	9,748		150,448
	Public trust fund	Dec. 30, 1920	1,261	1,000	808	3,069	860		2,209
	Investment fund	Dec. 31, 1920	88			88			88
	Private trust fund	Dec. 31, 1920		13,002	2,625	15,627	7,297		8,330

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.								
191	Superior, Wis.		$1,470,240	$1,511,535	$298,510	$3,280,285	$213,615	$1,825,880	$1,240,790
	General treasury	Sept. 30, 1920	1,288,967	672,605	123,906	2,085,478	7,479	881,171	1,196,828
	School fund	June 30, 1920	84,901	797,205	138,412	1,020,518	171,597	848,759	162
	Library fund	June 30, 1921	1,397	26,000	18,109	45,506	20,495	25,011	
	Sinking fund	Sept. 30, 1920	88,852	9,483	5,020	103,355	6,553	56,544	40,258
	Public trust funds	Apr. 30, 1921	6,123	6,242	13,063	25,428	7,491	14,395	3,542
193	Dubuque, Iowa		1,259,650	376,012	492,685	2,128,347	182,545	1,344,410	601,392
	City corporation		865,690	376,012	412,060	1,653,762	149,910	925,460	578,392
	General treasury	Mar. 31, 1921	838,418	360,042	381,812	1,580,272	146,579	904,188	529,505
	Library fund	Dec. 31, 1920	290	145	23	458	26	432	
	Sinking funds	Mar. 31, 1921	22,759	9,755	21,963	54,477		10,802	43,675
	Public trust funds	Dec. 31, 1920, Mar. 31, 1921	4,011	1,070	8,262	13,343	3,305	10,038	
	Investment funds	Mar. 31, 1921	212	5,000		5,212			5,212
	School district		393,960		80,625	474,585	32,635	418,950	23,000
	General treasury	June 30, 1921	393,960		80,625	474,585	32,635	418,950	23,000
195	Madison, Wis.		1,798,835	2,774,053	391,013	4,963,901	179,393	2,266,529	2,517,979
	General treasury	Dec. 31, 1920	1,755,039	1,463,562	348,498	3,567,099	115,623	1,580,476	1,871,000
	School fund	June 30, 1920	3,869	657,013	22,208	683,090		538,700	144,390
	Library fund	Dec. 31, 1920	582		522	1,104	464	640	
	Sinking fund	Dec. 31, 1920	24,333	546,511	7,167	578,011	51,030	144,181	382,800
	Public trust funds	June 30, Dec. 31, 1920.	12,255	529	12,618	25,402	10,305	2,532	12,565
	Investment funds	Dec. 31, 1920	2,757	95,017		97,774			97,774
	Private trust funds	Dec. 31, 1920		11,421		11,421	1,971		9,450
196	Joliet, Ill.		1,175,124	589,092	250,914	2,015,130	245,464	1,343,087	426,579
	City corporation		723,235	195,620	148,543	1,067,398	141,382	646,760	279,256
	General treasury	Dec. 31, 1920	715,125	177,020	136,484	1,028,629	139,945	642,831	245,853
	Public trust funds	Apr. 30, Dec. 31, 1920.	4,366	18,592	12,056	35,014	1,437	3,929	29,648
	Investment funds	Apr. 30, Dec. 31, 1920.	3,744	8	3	3,755			3,755
	School district		451,889	393,472	102,371	947,732	104,082	696,327	147,323
	General treasury	June 30, 1920	451,889	393,472	102,371	947,732	104,082	696,327	147,323
97	Brookline, Mass.		2,510,326	1,409,240	268,616	4,188,182	125,233	2,452,046	1,610,903
	General treasury	Dec. 31, 1920	2,498,256	1,402,659	251,835	4,152,750	111,652	2,437,015	1,604,083
	License fund	Dec. 31, 1920	220	2,828		3,048		220	2,828
	Public trust funds	Dec. 31, 1920	11,850		11,000	22,850	7,124	14,811	915
	Private trust fund	Dec. 31, 1920		3,753	5,781	9,534	6,457		3,077
198	Muncie, Ind.		798,945	213,359	154,572	1,166,876	133,937	854,751	178,188
	City corporation		431,902	184,591	70,293	686,786	47,181	497,623	141,982
	General treasury	Dec. 31, 1920	292,998	112,743	37,663	443,404	18,134	355,751	69,519
	Special assessment fund	Dec. 31, 1920	98,423			98,423		98,423	
	Library fund	Dec. 31, 1920	727	81	141	949	89	214	646
	Cemetery fund	Dec. 31, 1920	26,248	161	19,325	45,734	8,774	34,048	2,912
	Sinking funds	Dec. 31, 1920	12,858	5,080	5,461	23,399	3,924	9,177	10,298
	Public trust fund	Dec. 31, 1920	648			648	638	10	
	Investment fund	Dec. 31, 1920		5,455		5,455			5,455
	Private trust funds	Dec. 31, 1920		61,071	7,703	68,774	15,622		53,152
	School district		367,043	28,768	84,279	480,090	86,756	357,128	36,206
	General treasury	July 31, 1920	341,265	28,768	84,177	454,210	81,642	347,862	24,706
	Sinking fund	July 31, 1920	25,778		102	25,880	5,114	9,266	11,500
199	Evanston, Ill.		1,370,138	546,771	331,788	2,248,697	264,177	1,595,166	389,354
	City corporation		712,077	116,713	186,486	1,015,276	127,067	748,317	139,892
	General treasury	Dec. 31, 1920	690,567	83,044	179,633	953,244	115,058	710,173	128,013
	Library fund	Dec. 31, 1920	3,744	22,069	2,563	28,376	2,650	25,726	
	Public trust fund	Dec. 31, 1920	17,766	11,600	4,290	33,656	9,359	12,418	11,879
	School district		647,931	430,058	143,576	1,221,565	134,496	839,607	247,462
	General treasury	June 30, 1920	647,755	425,058	143,576	1,216,389	134,496	839,607	242,286
	Investment fund	June 30, 1920	176	5,000		5,176			5,176
	Park district		10,130		1,726	11,856	2,614	7,242	2,000
	General treasury	Dec. 31, 1920	10,130		1,726	11,856	2,614	7,242	2,000
200	Columbia, S. C.		1,070,103	1,025,369	50,342	2,145,814	161,806	1,108,818	875,190
	City corporation		868,607	956,542	20,035	1,845,184	145,522	900,799	798,863
	General treasury	Dec. 31, 1920	842,495	933,222	1,842	1,777,559	96,104	896,042	785,413
	Sinking funds	Dec. 31, 1920	21,369	23,320	16,667	61,356	48,066	4,290	9,000
	Public trust funds	Dec. 31, 1920	4,743		1,232	5,975	1,058	467	4,450
	Private trust fund	Dec. 31, 1920			294	294	294		
	School district		201,496	68,827	30,307	300,630	16,284	208,019	76,327
	General treasury	June 30, 1920	176,052	68,500	8,370	252,922	1,403	195,519	56,000
	Sinking fund	June 30, 1920	25,444	327	21,937	47,708	14,881	12,500	20,327

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL 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.
202	Taunton, Mass.		$1,617,223	$2,025,585	$128,640	$3,771,448	$341,029	$1,742,434	$1,687,985
	General treasury	Nov. 30, 1920	1,563,811	1,851,057	81,973	3,496,841	275,040	1,742,434	1,479,367
	License fund	Nov. 30, 1920		4,170		4,170			4,170
	Petty cash funds	Nov. 30, 1920			700	700	700		
	Sinking funds	Nov. 30, 1920	51,026	155,367	37,562	243,955	56,961		186,994
	Public trust funds	Nov. 30, 1920	1,797	3,254		5,051			5,051
	Investment funds	Nov. 30, 1920	589	2,052	2,769	5,410	2,384		3,026
	Private trust funds	Nov. 30, 1920		9,685	5,636	15,321	5,944		9,377
204	Battle Creek, Mich.		1,723,280	1,812,994	327,713	3,863,987	524,682	1,850,679	1,488,626
	City corporation		861,768	1,389,609	31,669	2,283,046	74,239	961,041	1,247,766
	General treasury	Mar. 21, 1921	861,768	1,389,609	31,669	2,283,046	74,239	961,041	1,247,766
	School district		861,512	423,385	296,044	1,580,941	450,443	889,638	240,860
	General treasury	July 15, 1921	861,512	423,385	296,044	1,580,941	450,443	889,638	240,860
205	Newport News, Va.		709,409	1,000,624	118,998	1,829,031	157,333	1,147,453	524,245
	General treasury	June 30, 1921	661,156	749,941	83,344	1,494,441	74,268	902,854	517,319
	School fund	June 30, 1921	42,697	245,683		288,380	36,855	244,599	6,926
	Sinking fund	June 30, 1921	5,556	5,000	35,654	46,210	46,210		
206	Waterloo, Iowa		1,168,417	1,130,707	169,943	2,469,067	110,118	1,933,291	425,658
	City corporation		626,049	334,699	155,917	1,116,665	108,656	754,791	253,218
	General treasury	Mar. 31, 1921	594,099	198,796	101,037	893,932	77,000	742,054	74,878
	Sinking funds	Mar. 31, 1921	28,656	225	4,141	33,022	8,209	9,713	15,100
	Public trust funds	Mar. 31, 1921	3,134		742	3,876	852	3,024	
	Investment fund	Mar. 31, 1921	160			160			160
	Private trust fund	Mar. 31, 1921		135,678	49,997	185,675	22,595		163,080
	School district		542,368	796,008	14,026	1,352,402	1,462	1,178,500	172,440
	General treasury	June 30, 1921	542,368	796,008	14,026	1,352,402	1,462	1,178,500	172,440
207	East Chicago, Ind.		1,097,002	511,716	484,896	2,093,614	384,923	1,427,984	280,707
	City corporation		714,426	511,716	184,237	1,410,379	306,454	840,518	263,407
	General treasury	Dec. 31, 1920	427,408	353,983	77,114	858,505	173,166	599,171	86,168
	Special assessment funds	Dec. 31, 1920	249,603		3,059	252,662		241,347	11,315
	Sinking fund	Dec. 31, 1920	37,415		49,624	87,039	84,039		3,000
	Private trust funds	Dec. 31, 1920		157,733	54,440	212,173	49,249		162,924
	School district		382,576		300,659	683,235	78,469	587,466	17,300
	General treasury	July 31, 1920	382,576		300,659	683,235	78,469	587,466	17,300
208	Hammond, Ind.		1,023,545	782,143	298,728	2,104,416	365,148	1,107,187	632,081
	City corporation		503,868	506,555	148,869	1,159,292	161,526	555,130	442,636
	General treasury	Dec. 31, 1920	480,434	185,594	110,017	776,045	105,136	553,815	117,094
	Improvement funds	Dec. 31, 1920	5,557		3,389	8,946	3,928		5,018
	Sinking fund	Dec. 31, 1920	1,945		2,281	4,226	1,226		3,000
	Public trust funds	Dec. 31, 1920	15,932	5,581	5,241	26,754	3,711	1,315	21,728
	Private trust funds	Dec. 31, 1920		315,380	27,941	343,321	47,525		295,796
	School district		519,677	275,588	149,859	945,124	203,622	552,057	189,445
	General treasury	July 31, 1921	519,677	275,588	149,859	945,124	203,622	552,057	189,445
209	Aurora, Ill.		927,792	160,497	151,515	1,239,804	110,357	909,541	219,906
	City corporation		653,168	112,883	76,016	842,067	91,710	551,773	198,584
	General treasury	Dec. 31, 1920	630,721	105,028	53,744	789,493	69,213	530,785	189,495
	Library fund	May 31, 1920	13,923		14,969	28,892	14,605	14,287	
	Public trust funds	Dec. 31, 1920	7,130	7,097	7,186	21,413	7,892	4,432	9,089
	Investment fund	Dec. 31, 1920	1,394	758	117	2,269		2,269	
	School district		274,624	47,614	75,499	397,737	18,647	357,768	21,322
	General treasury	June 30, 1920	274,624	47,614	75,499	397,737	18,647	357,768	21,322
210	Council Bluffs, Iowa		1,279,670	799,319	317,131	2,396,120	545,730	1,670,295	180,095
	City corporation		764,137	537,367	225,128	1,526,632	477,156	879,381	170,095
	General treasury	Mar. 31, 1921	740,790	436,728	148,028	1,325,546	390,560	867,637	67,349
	Sinking funds	Mar. 31, 1921	12,188	60,000	6,697	78,885	15,485	3,400	60,000
	Public trust funds	Mar. 31, 1921	11,159	200	58,103	69,462	61,118	8,344	
	Private trust funds	Mar. 31, 1921		40,439	12,300	52,739	9,993		42,746
	School district		515,533	261,952	92,003	869,488	68,574	790,914	10,000
	General treasury	June 30, 1921	515,533	261,952	92,003	869,488	68,574	790,914	10,000

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.								
211	Chicopee, Mass.		$1,466,511	$1,191,957	$193,012	$2,851,480	$83,270	$1,778,934	$989,276
	General treasury	Nov. 30, 1920	1,465,580	1,178,852	181,229	2,825,661	67,604	1,777,715	980,342
	License fund	Nov. 30, 1920	626	2,143		2,769		626	2,143
	Public trust funds	Nov. 30, 1920	305		974	1,279	602	593	84
	Private trust funds	Nov. 30, 1920		10,962	10,809	21,771	15,064		6,707
212	New Rochelle, N. Y.		2,324,770	2,528,199	449,007	5,301,976	722,505	2,539,763	2,039,708
	General treasury	Dec. 31, 1920	2,308,466	2,457,136	446,357	5,211,959	715,369	2,486,439	2,010,151
	County supervisors' fund	Dec. 31, 1920	4,358	54,829		59,187	6,943	52,041	203
	License fund	Dec. 31, 1920	52	234		286		52	234
	Public trust funds	Jan. 31, 1921	11,894	16,000	2,650	30,544	193	1,231	29,120
214	Auburn, N. Y.		1,373,748	1,121,249	101,642	2,596,639	137,631	1,455,441	1,003,567
	General treasury	June 30, 1921	1,225,046	506,345	23,930	1,755,321	79,510	769,262	906,549
	County supervisors' fund	Oct. 31, 1920		48,842		48,842		26,954	21,888
	School fund	June 30, 1921	8,060	489,408	45,835	543,303	46,805	472,498	24,000
	Water funds	June 30, 1921	130,205	62,509	17,912	210,626	1,632	180,850	28,144
	License fund	June 30, 1921		2,945		2,945			2,945
	Sinking fund	June 30, 1921	2,397	5,446	1,162	9,005	770		8,235
	Public trust funds	June 30, 1921	8,040	5,471	9,087	22,598	4,915	5,877	11,806
	Private trust fund	June 30, 1921		283	3,716	3,999	3,999		
215	Quincy, Ill.		1,287,702	350,505	278,512	1,916,719	340,467	1,347,603	228,649
	City corporation		812,229	349,707	133,576	1,295,512	188,595	909,511	197,406
	General treasury	Apr. 30, 1921	653,179	284,005	108,615	1,045,799	126,725	796,714	122,360
	House of correction fund	Apr. 30, 1921	6,595			6,595		6,595	
	Library fund	Apr. 30, 1921	300	10,500	1,499	12,299		12,299	
	Boulevard and park fund	Mar. 9, 1921	409	29,652	990	31,051	69	21,253	9,729
	Water fund	Apr. 30, 1921	149,639	1,946	20,910	172,495	51,724	67,125	53,646
	Public trust funds	Apr. 30, 1921	1,215	12,829	1,102	15,146	4,580	5,525	5,041
	Investment fund	Apr. 30, 1921	892			892			892
	Private trust fund	May 13, 1921		10,775	460	11,235	5,497		5,738
	School district		475,473	798	144,936	621,207	151,872	438,092	31,243
	General treasury	June 30, 1921	475,440	798	144,936	621,174	151,872	438,092	31,210
	Public trust fund	June 30, 1921	33			33			33
218	Poughkeepsie, N. Y.		1,166,229	412,350	73,678	1,652,257	145,337	1,148,827	358,093
	General treasury	Dec. 31, 1920	1,155,436	364,169	70,563	1,590,168	122,590	1,147,175	320,403
	Sinking fund	Dec. 31, 1920	3,692	32,000	390	36,082	19,929		16,153
	Public trust funds	Dec. 31, 1920	7,101	16,181	2,725	26,007	2,818	1,652	21,537
219	Pontiac, Mich.		1,220,772	1,888,737	498,379	3,607,888	453,337	2,178,222	976,329
	City corporation		776,042	1,289,369	448,831	2,514,242	369,044	1,219,237	925,961
	General treasury	Apr. 30, 1920	775,650	1,262,469	448,831	2,486,950	369,044	1,219,237	898,669
	Investment funds	Apr. 30, 1920	392	26,900		27,292			27,292
	School district		444,730	599,368	49,548	1,093,646	84,293	958,985	50,368
	General treasury	Aug. 31, 1920	444,730	599,368	49,548	1,093,646	84,293	958,985	50,368
220	Austin, Tex.		1,184,175	250,851	91,472	1,526,498	48,558	1,121,496	356,444
	City corporaton		921,945	169,392	85,203	1,176,540	26,520	874,097	275,923
	General treasury	Dec. 31, 1920	227,160	47,490	11,235	285,885	26,280	251,564	8,041
	Sewer and highway fund	Dec. 31, 1920	101,934	24,212	15,336	141,482		125,104	16,378
	Water, light, and power fund	Dec. 31, 1920	396,918	42,285	58,512	497,715		364,579	133,136
	Sinking fund	Dec. 31, 1920	195,813	55,405		251,218		132,850	118,368
	Investment fund	Dec. 31, 1920	120		120	240	240		
	School district		262,230	81,459	6,269	349,958	22,038	247,399	80,521
	General treasury	Aug. 31, 1920	251,501	61,420	5,505	318,426	19,177	239,109	60,140
	Public trust fund	Aug. 31, 1920	10,729	20,039	764	31,532	2,861	8,290	20,381
222	Easton, Pa.		676,880	364,309	39,868	1,081,057	67,412	737,186	276,459
	City corporation		446,846	113,830	18,465	579,141	53,833	371,728	153,580
	General treasury	Jan. 3, 1921	442,934	31,440	17,092	491,466	49,117	371,509	70,840
	Sinking fund	Jan. 3, 1921	3,912	82,390	1,373	87,675	4,716	219	82,740
	School district		230,034	250,479	21,403	501,916	13,579	365,458	122,879
	General treasury	July 7, 1920	229,031	237,979	11,403	478,413	2,576	365,458	110,379
	Sinking fund	July 7, 1920		12,500		12,500			12,500
	Public trust fund	June 30, 1920	1,003		10,000	11,003	11,003		
223	Wilmington, N. C.		868,752	987,449	87,505	1,943,706	114,593	1,116,868	712,245
	City corporation		685,572	794,476	22,614	1,502,662	61,252	732,434	708,976
	General treasury	May 31, 1921	682,661	765,000	13,627	1,461,288	52,767	705,545	702,976
	Health fund	May 31, 1921		25,476		25,476		25,476	
	Sinking fund	May 31, 1921	961	3,500	3,605	8,066	8,066		
	Public trust fund	May 31, 1921	1,950	500	5,382	7,832	419	1,413	6,000
	School district		183,180	192,973	64,891	441,044	53,341	384,434	3,269
	General treasury	June 30, 1921	144,667	192,689	24,732	362,088		359,103	2,985
	Sinking fund	June 30, 1921	38,513	284	40,159	78,956	53,341	25,331	284

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.								
226	Portsmouth, Ohio		$804,175	$387,026	$279,769	$1,470,970	$354,752	$765,409	$350,809
	City corporation		556,199	230,607	215,363	1,002,169	273,052	462,165	266,952
	General treasury	Dec. 31, 1920	377,672	142,365	154,204	674,241	191,055	372,763	110,423
	Sinking fund	Dec. 31, 1920	178,089	84,519	61,159	323,767	81,963	85,713	156,091
	Public trust funds	Dec. 31, 1920		3,723		3,723	34	3,689	
	Investment fund	Dec. 31, 1920	438			438			438
	School district		247,976	156,419	64,406	468,801	81,700	303,244	83,857
	General treasury	Aug. 31, 1920	195,481	154,000	64,406	413,887	78,299	269,514	66,074
	Sinking fund	Aug. 31, 1920	52,495	2,419		54,914	3,401	33,730	17,783
227	New Brunswick, N. J.		1,172,608	1,824,441	494,409	3,491,458	330,609	2,035,453	1,125,396
	General treasury	Dec. 31, 1920	723,044	1,371,329	179,863	2,274,236	95,562	1,273,214	905,460
	School fund	June 30, 1921	407,814	343,692	245,613	997,119	234,010	762,239	870
	Sinking fund	Dec. 31, 1920	41,750	109,420	68,933	220,103	1,037		219,066
228	Ogden, Utah		1,170,736	718,688	322,376	2,211,800	350,363	1,624,281	237,156
	City corporation		764,431	496,717	318,854	1,580,002	276,226	1,092,426	211,350
	General treasury	Dec. 31, 1920	762,991	482,864	295,805	1,541,660	275,899	1,079,431	186,330
	Library fund	May 31, 1920	1,440	9,625	2,779	13,844		11,844	2,000
	Sinking fund	Dec. 31, 1920			20,000	20,000			20,000
	Investment fund	Dec. 31, 1920		1,151		1,151		1,151	
	Private trust fund	Dec. 31, 1920		3,077	270	3,347	327		3,020
	School district		406,305	221,971	3,522	631,798	74,137	531,855	25,806
	General treasury	June 30, 1920	398,093	221,669	253	620,015	64,354	531,855	23,806
	Sinking fund	June 30, 1920	8,212	302	3,269	11,783	9,783		2,000
229	Oshkosh, Wis.		974,247	810,010	146,570	1,930,827	62,777	1,069,815	798,235
	General treasury	Dec. 31, 1920	957,223	803,635	117,116	1,877,974	44,226	1,064,033	769,715
	Library fund	Dec. 31, 1920	1,020	3	554	1,577	1,229	345	3
	Public trust funds	Dec. 31, 1920	16,004	1,907	22,673	40,584	13,721	5,437	21,426
	Private trust funds	Dec. 31, 1920		4,465	6,227	10,692	3,601		7,091
230	Hazleton, Pa.		508,784	306,472	156,909	972,165	231,056	716,637	24,472
	City corporation		194,176	103,263	63,361	360,800	68,600	276,937	15,263
	General treasury	Jan. 3, 1921	165,348	100,511	47,826	313,685	54,816	258,358	511
	Sinking fund	Jan. 3, 1921	28,828	2,752	15,535	47,115	13,784	18,579	14,752
	School district		314,608	203,209	93,548	611,365	162,456	439,700	9,209
	General treasury	June 30, 1920	314,608	203,209	93,548	611,365	162,456	439,700	9,209
237	Columbus, Ga.		894,046	241,432	20,928	1,156,406	11,638	1,040,784	103,984
	General treasury	Nov. 30, 1920	764,431	232,421	12,342	1,009,194	10,512	931,064	67,618
	Library funds	June 30, 1920	875	3,895	640	5,410		5,410	
	Water fund	Sept. 30, 1920	128,740	5,116	7,475	141,331	655	104,310	36,366
	Sinking fund	Nov. 30, 1920			471	471	471		
240	Moline, Ill.		1,105,468	324,046	143,833	1,573,347	190,616	1,031,644	351,087
	City corporation		736,288	77,500	100,560	914,348	158,183	649,558	106,607
	General treasury	Mar. 31, 1921	685,302	77,125	95,660	858,087	135,709	636,941	85,437
	Sinking fund	Mar. 31, 1921	39,863		2,040	41,903	14,675	9,228	18,000
	Public trust funds	Mar. 31, 1921	11,075		2,701	13,776	7,265	3,389	3,122
	Investment funds	Mar. 31, 1921	48			48			
	Private trust fund	Mar. 31, 1921		375	159	534	534		
	School district		369,180	246,546	43,273	658,999	32,433	382,086	244,480
	General treasury	June 30, 1921	369,180	246,546	43,273	658,999	32,433	382,086	244,480
241	Kokomo, Ind.		576,151	340,000	173,759	1,089,910	177,217	737,638	175,055
	City corporation		359,385	290,531	62,336	712,252	56,363	503,314	152,575
	General treasury	Dec. 31, 1920	210,541	233,956	27,530	472,027	25,363	363,259	83,405
	Health fund	Dec. 31, 1920	479			479	244	235	
	Special assessment fund	Dec. 31, 1920	136,985			136,985		136,985	
	City court fund	Dec. 31, 1920	1,500			1,500	1,500		
	Sinking fund	Dec. 31, 1920	9,880		20,088	29,968	19,208	2,835	7,925
	Private trust fund	Dec. 31, 1920		56,575	14,718	71,293	10,048		61,245
	School district		216,766	49,469	111,423	377,658	120,854	234,324	22,480
	General treasury	July 31, 1920	194,331	47,469	99,225	341,025	105,613	227,926	7,486
	Sinking fund	July 31, 1920	22,435	2,000	12,198	36,633	15,241	6,398	14,994
242	Waltham, Mass.		1,202,034	1,386,767	43,567	2,632,368	84,078	1,346,367	1,201,923
	General treasury	Jan. 31, 1921	1,182,567	1,196,157	21,597	2,400,321	78,657	1,342,280	979,384
	License fund	Jan. 31, 1921	311	2,812		3,123		311	2,812
	Sinking funds	Jan. 31, 1921	15,659	171,299	19,068	206,026	1,086		204,940
	Public trust funds	Jan. 31, 1921	3,041		2,627	5,668	1,892	3,776	
	Investment fund	Jan. 31, 1921	456	2,000		2,456	522		1,934
	Private trust funds	Jan. 31, 1921		14,499	275	14,774	1,921		12,853

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 13.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.								
243	West New York, N. J.		$1,115,050	$1,009,007	$304,357	$2,428,414	$212,236	$1,122,899	$1,093,279
	General treasury	Dec. 31, 1920	959,333	701,726	244,018	1,905,077	130,875	780,831	993,371
	School fund	June 30, 1920	141,248	243,516	2,590	387,354	14,800	342,068	30,486
	Cash in transit	Dec. 31, 1920		38,085		38,085	38,085		
	Sinking fund	Dec. 31, 1920	14,469	25,680	57,749	97,898	28,476		69,422
244	Muskogee, Okla.		1,324,682	487,740	284,540	2,096,962	323,782	1,231,819	541,361
	City corporation		838,700	351,421	124,305	1,314,426	223,035	712,486	378,905
	General treasury	June 30, 1921	518,721	98,311	61,745	678,777	43,805	471,374	163,598
	Library fund	June 30, 1921	1,834	16,364	1,011	19,209	645	18,564	
	Sinking fund	June 30, 1921	318,145	88,609	35,417	442,171	161,804	221,637	58,730
	Public trust fund	June 30, 1921			2,591	2,591	1,680	911	
	Investment fund	June 30, 1921		190		190			190
	Private trust funds	June 30, 1921		147,947	23,541	171,488	15,101		156,387
	School district		485,982	136,319	160,235	782,536	100,747	519,333	162,456
	General treasury	June 30, 1921	389,029	136,319	1,068	526,416	215	462,928	63,273
	Sinking fund	June 30, 1921	96,953		159,167	256,120	100,532	56,405	99,183
245	Newburgh, N. Y.		839,367	588,650	182,785	1,610,802	184,915	693,039	732,848
	General treasury	Dec. 31, 1920	749,668	387,019	55,953	1,192,640	80,420	424,679	687,541
	School fund	Dec. 31, 1920	81,391	186,751	3,362	271,504	7,665	263,786	53
	Sinking fund	Dec. 31, 1920	4,390	14,259	123,181	141,830	96,830		45,000
	Public trust fund	Dec. 31, 1920	3,918	621	289	4,828		4,574	254
246	Phoenix, Ariz.		1,232,378	1,001,944	1,449,386	3,683,708	848,147	2,781,510	54,051
	City corporation		873,153	633,292	1,338,556	2,845,001	635,794	2,173,808	35,399
	General treasury	June 30, 1921	867,697	633,292	1,324,882	2,825,871	616,664	2,173,808	35,399
	Sinking funds	June 30, 1921	5,456		13,674	19,130	19,130		
	School district		359,225	368,652	110,830	838,707	212,353	607,702	18,652
	General treasury	June 30, 1921	359,225	350,000	59,676	768,901	182,922	567,327	18,652
	Sinking fund	June 30, 1921		18,652	51,154	69,806	29,431	40,375	
248	Newport, R. I.		1,149,243	1,063,524	191,365	2,404,132	211,254	1,406,890	785,988
	General treasury	Dec. 31, 1920	1,078,061	1,024,350	68,754	2,171,165	106,848	1,363,259	701,058
	Home for aged men fund	Dec. 31, 1920	12	7,003	1,143	8,158	349	7,809	
	Library fund	Dec. 31, 1920	4,165	5,552	2,497	12,214	351	11,863	
	License fund	Dec. 31, 1920		472		472			472
	Sinking fund	Dec. 31, 1920	18,228	15,633	41,786	75,647	26,647		49,000
	Public trust funds	Dec. 31, 1920	43,677	2,817	38,025	84,519	40,348	23,959	20,212
	Investment funds	Dec. 31, 1920	5,100	1,500		6,600			6,600
	Private trust funds	Dec. 31, 1920		6,197	39,160	45,357	36,711		8,646
249	Cumberland, Md.		719,588	826,088	27,645	1,573,321	246,217	813,533	513,571
	City corporation		520,282	826,088	23,447	1,369,817	243,722	612,524	513,571
	General treasury	Mar. 31, 1921	509,812	800,298	23,101	1,333,211	241,929	611,918	479,364
	Sinking fund	Mar. 31, 1921	10,470	25,790	346	36,606	1,793	606	34,207
	School district		199,306		4,198	203,504	2,495	201,009	
	General treasury	July 31, 1920	199,306		4,198	203,504	2,495	201,009	
250	Anderson, Ind.		1,127,647	310,165	136,857	1,574,669	261,557	1,219,772	93,340
	City corporation		863,054	300,574	101,555	1,265,183	223,884	960,575	80,724
	General treasury	Dec. 31, 1920	646,420	276,015	66,546	988,981	177,720	746,491	64,770
	County auditor's retention fund	Dec. 31, 1920	150			150		150	
	Special assessment fund	Dec. 31, 1920	199,711		876	200,587	716	199,871	
	Library fund	Dec. 31, 1920	1,155	11,344	763	13,262	2,166	11,096	
	Sinking fund	Dec. 31, 1920	12,161		23,766	35,927	31,262	1,665	3,000
	Public trust fund	Dec. 31, 1920	3,457	1	939	4,397	2,094	1,302	1,001
	Private trust fund	Dec. 31, 1920		13,214	8,665	21,879	9,926		11,953
	School district		264,593	9,591	35,302	309,486	37,673	259,197	12,616
	General treasury	July 31, 1920	264,593	9,591	35,302	309,486	37,673	259,197	12,616
251	Colorado Springs, Colo.		1,112,196	179,798	81,281	1,373,275	53,799	979,140	340,336
	City corporation		692,879	169,457	59,872	922,208	26,881	603,784	291,543
	General treasury	Dec. 31, 1920	690,483	33,934	51,049	775,466	24,398	600,296	150,772
	Sinking funds	Dec. 31, 1920		105,800	2,514	108,314	314		108,000
	Public trust funds	Dec. 31, 1920	1,825	2,054	5,333	9,212	768	3,488	4,956
	Investment fund	Dec. 31, 1920	571	6,000		6,571			6,571
	Private trust fund	Dec. 31, 1920		21,669	976	22,645	1,401		21,244
	School district		419,317	10,341	21,409	451,067	26,918	375,356	48,793
	General treasury	June 30, 1920	385,579	10,341	17,604	413,524	23,195	375,356	14,973
	Sinking fund	June 30, 1920	33,738		3,805	37,543	3,723		33,820
252	Lynchburg, Va.		1,096,782	290,859	101,938	1,489,579	111,956	1,001,672	375,951
	General treasury	Jan. 31, 1921	1,035,120	128,045	101,938	1,265,103	111,695	908,575	244,833
	School fund	Jan. 31, 1921	28,312	72,046		100,358	261	93,097	7,000
	Sinking fund	Jan. 31, 1921	33,350	90,768		124,118			124,118

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

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

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

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.											
		Total.	From taxes.						From special assessments and special charges for outlays.[1]	From fines, forfeits, and escheats.	From subventions and grants. (Table 6.)	From donations and gifts.	From pension assessments.
			General property.	Special.		Poll.	Business.	Non-business license.					
				Property.	All other.								
	Grand total	$1,279,918,791	$832,817,234	$14,874,699	$27,938,939	$2,114,740	$33,674,883	$7,822,067	$64,866,228	$7,882,680	$48,803,397	$1,268,415	$5,454,881
	Group I	713,731,248	478,504,387	9,970,113	19,680,798	498,727	18,494,112	5,224,103	29,806,222	3,452,779	14,491,866	260,142	4,221,602
	Group II	115,088,782	65,321,345	838	313,374	97,097	3,251,845	665,478	6,738,032	794,658	11,692,161	628,323	476,839
	Group III	219,897,468	142,360,624	2,148,442	3,240,870	631,840	6,383,302	1,069,317	12,358,287	1,680,921	10,438,294	104,803	471,786
	Group IV	131,013,618	82,760,625	1,413,707	1,759,835	514,544	3,422,600	482,337	9,657,767	1,182,915	7,118,901	177,043	201,125
	Group V	100,187,675	63,870,253	1,341,599	2,944,062	372,532	2,123,024	380,832	6,305,920	771,407	5,062,175	98,104	83,529
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.												
1	New York, N. Y	$302,974,446	$203,399,896	$5,724,160	$14,246,547		$6,900,645	$1,912,731	$9,414,031	$1,447,665	$5,117,470	$2,805	$2,383,926
2	Chicago, Ill	111,554,635	74,001,096				2,620,226	1,438,080	10,565,395	664,970	2,396,852	9,959	866,572
	City corporation	62,648,914	33,218,155				2,620,226	1,379,215	10,482,640	522,368		1,959	519,777
	County	10,113,346	7,416,895					58,865		95,980			
	School district	26,949,152	23,292,421							1,088	2,396,852		173,100
	Park districts	6,604,986	5,903,240						82,755	45,534		8,000	173,695
	Sanitary district	5,238,237	4,170,385										
3	Philadelphia, Pa	83,206,551	56,548,638			$110,213	1,935,786	184,126	1,009,795	125,114	1,176,734	11,986	560,578
	City corporation	67,658,141	42,813,307			110,213	1,935,786	184,126	1,009,795	123,216	60,339	11,986	138,487
	School district	15,386,232	13,596,576							1,898	1,116,395		422,091
	Poor districts	162,178	138,755										
6	St. Louis, Mo	30,832,254	20,269,988		75,946		2,245,541	361,809	1,553,117	104,769	759,332	11,056	15,241
	City corporation	22,480,358	13,038,789		75,946		2,245,541	361,809	1,553,117	84,509		6,056	15,241
	School district	8,351,896	7,231,199							20,260	759,332	5,000	
7	Boston, Mass	53,665,204	33,577,278	4,117,959	5,124,459	388,514	151,220	105,762	342,827	119,214	143,271	184,679	51,719
9	Los Angeles, Calif	44,110,922	26,916,666				1,856,509	746,019	4,455,043	597,592	1,249,438	20,750	
	City corporation	24,328,379	9,934,985				1,822,029	292,679	4,436,407	542,970		6,682	
	County	11,117,688	9,656,178				12,468	453,340	18,636	54,622		14,068	
	School district	8,664,855	7,325,503				22,012				1,249,438		
10	Pittsburgh, Pa	32,081,458	24,994,349				849,136	43,398	418,489	174,853	490,854	8,555	69,447
	City corporation	18,778,617	13,508,898				816,004	32,563	418,489	144,038	97,974	8,550	57,238
	County	6,608,158	5,568,260				33,132	10,835		30,815		5	12,209
	School district	6,694,683	5,917,191								392,880		
11	San Francisco, Calif	26,820,678	18,886,963				916,886	411,450	1,023,649	116,655	1,090,284	10,000	23,656
12	Buffalo, N. Y	28,485,100	19,909,513	127,994	233,846		1,018,163	20,728	1,023,876	101,947	2,067,631	352	250,463
	City corporation	25,394,873	17,549,933	127,994	233,846		1,018,163	20,728	1,023,876	93,787	1,592,670	352	250,463
	County	3,090,227	2,359,580							8,160	474,961		
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.												
14	Washington, D. C	$24,856,306	$10,349,916		$3,729		$1,865,000	$305,266	$404,844	$321,470	$9,218,093	$30,104	$283,872
16	Cincinnati, Ohio	19,353,402	11,340,858		220,675		516,788	150,056	414,958	51,299	264,589	453,594	37,322
	City corporation	12,461,965	5,174,066		220,675		516,788	130,152	414,958	40,125	27,935	451,790	12,544
	County	2,897,831	2,579,672					19,904		11,174	5,242	1,604	
	School district	3,993,606	3,587,120								231,412	200	24,778
17	New Orleans, La	13,743,095	9,145,838	$557		$59,156	536,438	49,691	268,242	60,371	427,322	93,438	59,088
18	Minneapolis, Minn	17,346,339	12,856,415		88,970		167,013	71,773	1,622,422	98,174	566,992	50,101	39,737
	City corporation	15,428,908	11,339,234		46,489		159,491	58,311	1,604,517	69,318	485,722	42,363	38,256
	County	1,917,431	1,517,181		42,481		7,522	13,462	17,905	28,856	81,270	7,738	1,481
20	Seattle, Wash	29,171,694	14,018,670				74,477	38,143	2,199,702	239,151	861,952	86	31,667
	City corporation	19,737,162	7,217,250				73,212	8,935	2,199,702	230,670	2,914		31,667
	County	4,464,962	3,772,200				1,265	29,208		8,375	135,420	86	
	School district	3,801,647	3,027,053							106	713,079		
	Port of Seattle	1,167,923	2,167								10,539		
21	Indianapolis, Ind	10,617,946	7,609,648	281		37,941	92,129	50,549	1,827,864	24,193	353,213	1,000	25,153
	City corporation	6,280,587	4,254,765			19,729	92,039	38,353	1,466,825	24,184		1,000	10,267
	County	1,659,574	1,110,747	281		18,212	90	12,196	361,039	9	6,923		
	School district	2,677,785	2,244,136								346,290		14,886

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 12, see text discussion for Table 12, p. 21.

PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1921.

assigned to each, see p. 11. For a text discussion of this table, see p. 15.]

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 highway privileges.	From rents of investment properties. (Table 6.)	From interest. (Table 6.)	From earnings of general departments. (Table 7.)	From earnings of public service enterprises. (Table 8.)	Total.	Total.	Expenses of general departments. (Table 9.)	Expenses of public service enterprises. (Table 11.)	Interest.	For outlays.[1] (Table 12.)		Governmental-cost payments.	Payments for expenses and interest.	
$10,885,432	$16,182,445	$39,423,261	$33,222,995	$132,681,495	$1,415,943,686	$1,098,462,726	$873,385,081	$78,604,474	$146,473,171	$317,480,960	$136,024,895	....	$181,456,065	
6,241,558	14,331,752	28,467,043	17,373,129	62,712,915	771,853,857	627,882,008	501,705,756	33,043,158	93,133,094	143,971,849	58,122,609	....	85,849,240	
1,080,455	1,375,276	2,357,041	3,319,881	16,976,139	124,051,176	92,491,700	69,269,299	12,227,434	10,994,967	31,559,476	8,962,394	....	22,597,082	
2,361,868	292,870	5,074,173	5,859,018	25,421,053	251,688,235	187,790,644	149,690,374	15,598,860	22,501,410	63,897,591	31,790,767	....	32,106,824	
938,287	125,349	1,988,823	3,583,997	15,685,763	152,376,216	105,535,097	84,678,584	9,467,206	11,389,307	46,841,119	21,362,598	....	25,478,521	
263,264	57,198	1,541,181	3,086,970	11,885,625	115,974,202	84,763,277	68,041,068	8,267,816	8,454,393	31,210,925	15,786,527	....	15,424,398	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.														
$2,028,918	$3,015,139	$17,779,947	$4,072,017	$25,528,549	$337,196,924	$290,600,163	$219,844,549	$8,155,894	$62,599,720	$46,596,761	$34,222,478	....	$12,374,283	1
2,150,556	831,513	2,572,153	4,244,396	9,192,867	130,928,880	92,947,654	81,228,115	5,862,256	5,857,283	37,981,226	19,374,245	....	18,606,981	2
2,149,356	57,851	1,619,695	1,806,051	8,271,621	74,788,130	48,785,450	40,175,973	4,900,171	3,709,306	26,002,680	....	....	....	
....	....	545,266	1,996,340	....	12,077,596	10,732,234	10,108,598	....	623,636	1,345,362	....	....	....	
....	706,597	252,721	116,373	....	30,066,901	25,525,947	25,062,831	....	463,116	4,540,954	....	....	....	
1,200	....	78,850	311,712	....	6,201,204	5,033,058	4,579,305	....	453,753	1,168,146	....	....	....	
....	67,065	65,621	13,920	921,246	7,795,049	2,870,965	1,301,408	962,085	607,472	4,924,084	....	....	....	
575,508	8,570,480	3,044,829	2,491,440	6,861,324	87,313,040	71,365,018	59,762,804	4,076,115	7,526,099	15,948,022	4,106,489	....	11,841,533	3
575,508	8,566,591	2,842,174	2,425,289	6,861,324	70,089,826	55,280,358	44,139,268	4,076,115	7,064,975	14,809,468	....	....	....	
....	3,889	201,676	43,707	....	17,078,564	15,940,010	15,480,522	....	459,488	1,138,554	....	....	....	
....	....	979	22,444	....	144,650	144,650	143,014	....	1,636	....	....	....	....	
962,770	210,459	427,957	1,011,697	2,822,572	31,627,244	27,277,674	23,820,498	2,579,524	877,652	4,349,570	794,990	....	3,554,580	6
962,770	94,489	239,721	979,798	2,822,572	23,233,174	19,659,252	16,322,076	2,579,524	757,652	3,573,922	....	....	....	
....	115,970	188,236	31,899	....	8,394,070	7,618,422	7,498,422	....	120,000	775,648	....	....	....	
62,069	1,467,145	2,152,794	1,910,977	3,765,317	49,223,250	43,185,802	34,241,650	2,387,341	6,556,811	6,037,448	....	$4,441,954	10,479,402	7
196,102	70,890	482,696	1,217,447	6,301,770	41,518,668	29,149,402	22,162,559	4,446,181	2,540,662	12,369,266	....	2,592,254	14,961,520	9
165,639	61,724	259,445	508,780	6,297,039	22,800,307	14,746,956	8,336,692	4,442,192	1,968,072	8,053,351	....	....	....	
30,463	9,166	165,232	698,784	4,731	6,844,193	5,142,014	4,919,330	3,989	218,695	1,702,179	....	....	....	
....	....	58,019	9,883	....	11,874,168	9,260,432	8,906,537	....	353,895	2,613,736	....	....	....	
54,832	27,094	915,714	1,050,045	2,984,692	37,240,327	28,071,822	23,462,878	1,809,240	2,799,704	9,168,505	5,158,869	....	4,009,636	10
44,923	27,094	449,186	192,673	2,980,987	22,697,929	15,280,267	11,912,131	1,790,530	1,577,606	7,417,662	....	....	....	
9,909	....	201,883	737,405	3,705	6,771,890	5,154,856	4,345,158	18,710	790,988	1,617,034	....	....	....	
....	....	264,645	119,967	....	7,770,508	7,636,699	7,205,589	....	431,110	133,809	....	....	....	
174,690	106,864	460,437	634,585	2,964,559	27,364,776	21,103,079	16,408,503	2,226,200	2,468,376	6,261,697	544,098	....	5,717,599	11
36,113	32,168	630,516	740,525	2,291,265	29,440,748	24,181,394	20,774,200	1,500,407	1,906,787	5,259,354	955,648	....	4,303,706	12
36,113	31,763	587,628	536,292	2,291,265	26,654,780	21,748,270	18,386,176	1,500,407	1,861,687	4,903,510	....	....	....	
....	405	42,888	204,233	....	2,785,968	2,433,124	2,388,024	....	45,100	352,844	....	....	....	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.														
$166,995	....	$168,157	$678,950	$1,059,910	$23,158,145	$18,456,503	$17,464,300	$809,169	$183,034	$4,701,642	....	$1,698,161	$6,399,803	14
629,233	$1,318,543	1,342,294	718,825	1,894,368	21,498,701	17,513,365	12,824,196	1,067,903	3,621,266	3,985,336	$2,145,299	....	1,840,037	16
629,233	1,308,438	1,130,440	511,007	1,893,814	14,113,514	11,732,917	7,563,639	1,060,709	3,108,569	2,380,597	....	....	....	
....	....	95,283	184,398	554	2,653,389	1,759,456	1,520,297	7,194	231,965	893,933	....	....	....	
....	10,105	116,571	23,420	....	4,731,798	4,020,992	3,740,260	....	280,732	710,806	....	....	....	
114,891	15,218	225,924	443,877	2,243,044	13,517,494	10,599,009	6,867,337	1,797,863	1,933,809	2,918,485	....	225,601	3,144,086	17
88,454	6,867	284,555	584,019	820,847	19,219,889	13,499,833	11,475,606	544,404	1,479,823	5,720,056	1,873,550	....	3,846,506	18
88,454	6,867	216,942	452,097	820,847	16,899,082	12,177,626	10,261,896	544,404	1,371,326	4,721,456	....	....	....	
....	....	67,613	131,922	....	2,320,807	1,322,207	1,213,710	....	108,497	998,600	....	....	....	
15,764	31,714	194,106	561,562	10,904,700	34,392,631	23,453,872	12,205,305	7,985,524	3,263,043	10,938,759	5,220,937	....	5,717,822	20
15,764	17,861	137,303	242,047	9,559,837	23,576,115	15,491,748	6,298,230	6,856,591	2,336,927	8,084,367	....	....	....	
....	13,853	56,803	258,106	189,646	4,073,360	2,722,927	1,897,200	496,083	329,644	1,350,433	....	....	....	
....	....	....	61,409	....	5,109,329	4,261,268	3,964,637	....	296,631	848,061	....	....	....	
....	....	....	....	1,155,217	1,633,827	977,929	45,238	632,850	299,841	655,898	....	....	....	
65,118	2,934	142,005	332,648	53,270	12,264,316	8,969,118	8,432,555	22,571	513,992	3,295,198	1,646,370	....	1,648,828	21
65,118	871	68,895	185,271	53,270	6,658,409	4,850,590	4,560,743	22,571	267,276	1,807,819	....	....	....	
....	....	39,341	110,735	....	1,968,164	1,123,973	1,011,370	....	112,603	844,191	....	....	....	
....	2,063	33,769	36,641	....	3,637,743	2,994,555	2,860,442	....	134,113	643,188	....	....	....	

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

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

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS. Total.	From taxes. General property.	From taxes. Special. Property.	From taxes. Special. All other.	From taxes. Poll.	From taxes. Business.	From taxes. Nonbusiness license.	From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants. (Table 6.)	From donations and gifts.	From pension assessments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.												
22	Jersey City, N. J.	$11,597,460	$7,420,340	$30,655		$5,843	$331,773	$30,253	$85,928	$16,293	$1,110,754	$6,209	$18,706
23	Rochester, N. Y.	11,714,228	7,047,899	86,961	$520,775		641,301	3,355	1,112,290	15,821	551,923	860	70,279
	City corporation	11,442,017	6,811,500	86,961	484,963		641,301	3,355	1,112,290	15,821	551,923	860	70,279
	County supervisors' fund	272,211	236,399		35,812								
25	Denver, Colo.	11,131,582	6,768,050				174,072	131,350	1,207,168	98,472	176,458	9,624	7,833
	City corporation	8,474,368	4,319,287				174,072	131,350	1,207,168	86,107	6,108	9,624	7,833
	School district	2,657,214	2,448,763							12,365	170,350		
27	Columbus, Ohio	8,122,519	5,053,755		27,785		23,325	150,755	685,552	19,261	99,737	3,497	23,163
	City corporation	5,753,209	2,876,383		27,785		23,325	150,755	685,552	19,261		3,497	2,484
	School district	2,369,310	2,177,372								99,737		20,679
28	Providence, R. I.	8,997,043	6,683,779	23		29,335	50,725	16,574	60,698	8,144	48,978	1,691	31,995
29	St. Paul, Minn.	8,808,959	5,798,594		23,174		290,302	6,472	1,020,242	37,769	287,883	800	23,389
30	Louisville, Ky.	6,982,395	4,717,757				337,018	90,374	190,143	19,679	405,152	3,793	4,314
31	Oakland, Calif.	8,854,665	5,993,672				130,339	32,854	561,475	30,743	1,675,926	1,006	14,112
	City corporation	5,114,923	3,951,967				117,344	32,854	561,475	30,743		1,006	14,112
	School district	3,735,252	2,037,215				12,995				1,675,926		
	Sanitary district	4,490	4,490										
33	Atlanta, Ga.	6,389,725	3,802,529			52,119	495,633	4,776	443,066	207,731	197,434	5,000	
34	Omaha, Nebr.	8,744,170	4,753,321				55,483	58,868	720,529	107,458	118,274	8,447	17,909
	City corporation	4,067,774	2,692,475				26,283	58,868	688,484	45,490	25,806	4,447	3,000
	School district	2,290,341	2,060,846				29,200			61,968	92,468	4,000	14,909
	Metropolitan Utilities district	2,386,055							32,045				
35	Worcester, Mass.	7,450,992	4,654,595	333,929	355,325	104,570	24,554	6,170	230,457	10,516	59,786		
36	Birmingham, Ala.	3,284,963	1,065,871				714,089	73,281	289,089	158,959	611,597	20,863	2,838
37	Syracuse, N. Y.	6,335,943	4,342,449	18,020	247,379		286,880	6,252	356,176	25,594	283,503	4,511	27,278
	City corporation	6,225,739	4,232,245	18,020	247,379		286,880	6,252	356,176	25,594	283,503	4,511	27,278
	County supervisors' fund	110,204	110,204										
38	Richmond, Va.	6,913,524	3,562,069			37,034	568,906	54,445	99,013	60,743	177,829	25	13,462
41	Memphis, Tenn.	5,759,976	3,625,567				519,477	56,831	49,145	104,635	432,480		
42	Dallas, Tex.	5,841,056	4,224,013				29,327	2,537	6,170	85,886	381,629	2,986	2,022
44	Bridgeport, Conn.	6,786,163	6,233,493	24,391	14,652	37,714	12,219	11,131	104,546	42,416	87,718	76	23,347
46	Houston, Tex.	5,462,678	4,245,407				23,308	19,798	210	69,954	363,519	1,050	
47	Grand Rapids, Mich.	5,531,140	3,836,691				40,358	17,985	510,545	28,390	371,663		
	City corporation	3,170,339	1,905,427				40,358	17,985	510,545	28,390	16,130		
	School district	2,360,801	1,931,264								355,533		
48	Scranton, Pa.	3,018,925	2,377,153			45,000	160,958	9,822	65,328	16,656	172,577		32,920
	City corporation	1,760,937	1,369,609			25,000	160,958	9,822	65,328	16,656			
	School district	1,257,988	1,007,544			20,000					172,577		32,920
50	Youngstown, Ohio	3,536,523	2,070,996		1,060		17,703	44,542	487,097	119,363	55,778	2,800	12,197
	City corporation	2,429,132	1,085,757		1,060		17,703	44,542	487,097	119,363	1,000	2,800	
	School district	1,107,391	985,239								54,778		12,197
51	Springfield, Mass.	6,278,370	4,418,485	208,733	532,697	64,308	21,277	2,444	107,863	15,135	18,410		
52	Des Moines, Iowa	5,704,867	4,108,915				15,923	4,013	1,274,689	41,434	50,673	1,661	21,785
	City corporation	3,493,413	2,032,834				15,923	4,013	1,274,689	41,434		1,661	5,936
	School district	2,211,454	2,076,081								50,673		15,849
53	New Bedford, Mass.	5,605,163	4,155,009	309,286	234,755	27,321	17,963	1,849	36,696	5,057	33,424		
54	Fall River, Mass.	5,097,320	3,667,374	400,574	325,297	49,075		14,122	28,265	5,797	15,190		
55	Trenton, N. J.	4,659,488	2,898,526	19,783		25,000	43,668	12,166	520,245	13,176	361,784	3,636	11,899
56	Norfolk, Va.	4,336,261	2,235,479			12,257	532,473	117,507	24,736	75,471	126,394	15,594	6,079

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 12, see text discussion for Table 12, p. 21.

PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 15.]

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 highway privileges.	From rents of investment properties. (Table 6.)	From interest. (Table 6.)	From earnings of general departments. (Table 7.)	From earnings of public service enterprises. (Table 8.)	Total.	Total.	Expenses of general departments. (Table 9.)	Expenses of public service enterprises. (Table 11.)	Interest.	For outlays.[1] (Table 12.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.														
$258,330	$1,319	$395,024	$85,262	$1,770,771	$16,595,436	$10,921,136	$8,376,478	$696,857	$1,847,801	$5,674,300	$4,997,976	....	$676,324	22
107,861	144	192,235	204,366	1,158,158	14,181,259	10,670,109	8,844,470	558,028	1,267,611	3,511,150	2,467,031	....	1,044,119	23
107,861	144	192,235	204,366	1,158,158	13,866,814	10,355,664	8,530,025	558,028	1,267,611	3,511,150	....	....	....	
....	....	....	....	....	314,445	314,445	314,445	....	....	....	....	....	....	
153,237	28,343	142,624	438,708	1,795,643	11,319,048	8,591,376	6,897,784	799,013	894,579	2,757,672	217,466	....	2,540,206	25
153,237	27,503	134,873	421,563	1,795,643	8,490,917	6,374,436	4,682,890	799,013	892,533	2,116,481	....	....	....	....
....	840	7,751	17,145	....	2,858,131	2,216,940	2,214,894	....	2,046	641,191	....	....	....	
126,383	7,272	506,192	236,950	1,158,892	8,844,652	7,186,737	4,913,209	1,073,935	1,199,593	1,657,915	722,133	....	935,782	27
126,383	5,096	467,127	206,669	1,158,892	6,300,581	4,772,954	2,562,989	1,073,935	1,136,030	1,527,627	....	....	....	
....	2,176	39,065	30,281	....	2,544,071	2,413,783	2,350,220	....	63,563	130,288	....	....	....	
61,515	111,168	572,642	277,660	1,042,116	8,952,657	7,321,515	5,964,247	403,777	953,491	1,631,142	....	$44,386	1,675,528	28
110,761	62,128	272,952	267,044	607,449	10,678,799	8,337,257	6,826,535	547,760	962,962	2,341,542	1,869,840	....	471,702	29
15,816	556	103,579	190,187	904,027	6,528,042	5,687,349	4,712,852	437,422	537,075	840,693	....	454,353	1,295,046	30
55,046	....	29,758	167,420	162,314	8,641,066	7,468,416	6,771,248	238,906	458,262	1,172,650	....	213,599	1,386,249	31
55,046	....	29,758	158,304	162,314	4,942,973	3,980,812	3,404,304	238,906	337,602	962,161	....	....	....	
....	....	....	9,116	....	3,696,797	3,486,308	3,366,944	....	119,364	210,489	....	....	....	
....	....	....	....	....	1,296	1,296	....	....	1,296	....	....	....	....	
88,784	1,200	10,858	123,804	956,791	6,434,921	4,827,448	4,072,628	578,685	176,135	1,607,473	45,196	....	1,562,277	33
371,689	3,701	120,416	91,698	2,316,377	14,303,114	7,378,441	4,614,999	1,579,213	1,184,229	6,924,673	5,558,944	....	1,365,729	34
371,689	456	46,485	80,667	23,624	9,249,570	2,968,558	2,402,954	17,275	548,329	6,281,012	....	....	....	
....	3,245	12,674	11,031	....	2,761,812	2,397,536	2,210,651	....	186,885	364,276	....	....	....	
....	....	61,257	....	2,292,753	2,291,732	2,012,347	1,394	1,561,938	449,015	279,385	....	....	....	
....	....	275,687	700,439	694,964	8,621,875	7,093,944	6,261,927	226,604	605,413	1,527,931	1,170,883	....	357,048	35
750	8,186	67,686	196,116	75,638	3,995,096	2,851,516	2,308,120	59,589	483,807	1,143,580	710,133	....	433,447	36
58,066	....	70,746	87,106	521,983	7,870,604	5,671,031	4,715,872	308,160	646,999	2,199,573	1,534,661	....	664,912	37
58,066	....	70,746	87,106	521,983	7,748,332	5,548,759	4,593,600	308,160	646,999	2,199,573	....	....	....	
....	....	....	....	....	122,272	122,272	122,272	....	....	....	....	....	....	
256,098	8,260	251,705	80,764	1,743,171	6,159,195	5,870,426	3,714,386	1,317,008	839,032	288,769	....	754,329	1,043,098	38
11,408	13,388	67,233	249,206	630,606	5,536,883	4,781,625	3,568,753	448,339	764,533	755,258	....	223,093	978,351	41
100,178	....	199,084	178,819	628,405	7,964,295	4,950,462	4,060,427	369,815	520,220	3,013,833	2,123,239	....	890,594	42
....	1,500	54,095	138,865	....	7,710,105	5,186,625	4,691,667	....	494,958	2,523,480	923,942	....	1,599,538	44
61,741	6,732	114,621	69,557	486,781	4,479,525	4,141,917	2,985,490	216,759	939,668	337,608	....	983,153	1,320,761	46
8,914	776	70,713	197,225	447,880	5,795,917	4,103,653	3,527,115	348,411	228,127	1,692,264	264,777	....	1,427,487	47
8,914	776	34,416	159,518	447,880	3,344,092	2,258,460	1,761,131	348,411	148,918	1,085,632	....	....	....	
....	....	36,297	37,707	....	2,451,825	1,845,193	1,765,984	....	79,209	606,632	....	....	....	
12,865	3,052	54,268	67,586	740	3,203,391	2,946,635	2,684,061	389	262,185	256,756	184,466	....	72,290	48
12,865	3,052	34,008	62,899	740	1,898,905	1,695,181	1,498,839	389	195,953	203,724	....	....	....	
....	....	20,260	4,687	....	1,304,486	1,251,454	1,185,222	....	66,232	53,032	....	....	....	
....	4,220	119,144	124,836	476,817	5,514,123	3,715,112	2,912,190	374,148	428,774	1,799,011	1,977,600	....	[2] 178,589	50
....	4,220	78,219	110,554	476,817	3,734,341	2,372,252	1,659,040	374,148	339,064	1,362,089	....	....	....	
....	....	40,925	14,252	....	1,779,782	1,342,860	1,253,150	....	89,710	436,922	....	....	....	
6,820	4,011	73,362	230,667	574,158	7,093,382	5,489,769	4,730,698	288,518	470,553	1,603,613	815,012	....	788,601	51
22,284	....	15,849	99,587	48,054	6,863,739	4,331,856	3,894,873	104,555	332,428	2,531,883	1,158,872	....	1,373,011	52
22,284	....	6,754	39,831	48,054	4,405,333	2,097,416	1,796,995	104,555	195,866	2,307,917	....	....	....	
....	....	9,095	59,756	....	2,458,406	2,234,440	2,097,878	....	136,562	223,966	....	....	....	
977	....	119,298	175,959	487,569	6,308,252	4,661,394	3,826,800	265,656	568,938	1,646,858	703,089	....	943,769	53
....	558	155,191	102,701	333,176	5,429,024	4,581,989	3,949,349	238,767	393,873	847,035	331,704	....	515,331	54
59,462	5,200	126,270	92,329	466,344	4,005,073	3,484,416	2,724,632	390,296	369,488	520,657	....	654,415	1,175,072	55
91,932	8,962	146,534	118,869	823,974	7,431,115	4,468,831	3,126,549	647,943	694,339	2,962,284	3,094,854	....	[2] 132,570	56

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

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

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

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.											
		Total.	From taxes.						From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants. (Table 6.)	From donations and gifts.	From pension assessments.
			General property.	Special. Property.	Special. All other.	Poll.	Business.	Non-business license.					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.												
57	Salt Lake City, Utah	$5,107,082	$3,222,867				$69,249	$25,850	$585,307	$53,149	$458,819		$13,374
	City corporation	3,396,523	2,092,608				69,249	25,850	585,307	53,149			
	School district	1,710,559	1,130,259								458,819		13,374
58	Nashville, Tenn	3,129,906	1,573,609				323,041	8,754	99,871	54,693	368,541		4,495
59	Camden, N. J	3,358,442	1,953,985	$16,182		$13,036	118,805	11,246	145,668	11,091	302,230	$2,231	9,919
61	Lowell, Mass	3,959,280	2,686,668	288,441	[1]270,248	47,902	9,178	5,069	36,410	9,783	21,706		
63	Cambridge, Mass	5,569,750	3,605,584	405,639	486,338	50,738	11,523	11,399	12,547	5,814	7,697	1,129	
65	Reading, Pa	1,993,073	1,334,836			30,588	110,223	3,746	10,952	4,250	129,670		18,500
	City corporation	1,308,763	825,691			18,641	110,223	3,746	10,952	4,210			
	School district	684,310	509,145			11,947				40	129,670		18,500
66	Spokane, Wash	4,495,024	2,646,385				18,199	3,885	383,939	60,546	567,562	1,920	6,716
	City corporation	2,792,298	1,542,346				18,199	3,885	383,939	60,459	24,062	320	6,716
	School district	1,702,726	1,104,039							87	543,500	1,600	
67	Kansas City, Kans	3,937,621	1,875,753				72,220	13,252	380,789	12,440	29,163	5,000	
	City corporation	2,947,665	927,518				72,220	13,252	380,789	12,440	500	5,000	
	School district	989,956	948,235								28,663		
68	Yonkers, N. Y	5,401,192	3,699,149	5,825	201,385		91,810	5,590	425,443	28,602	276,433	394	23,255
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.												
71	Lynn, Mass	$3,551,426	$2,210,160	$243,978	$294,301	$40,741	$13,913	$1,302	$33,878	$10,018	$2,707	$6,000	$20,159
72	Tacoma, Wash	5,455,492	2,353,038				30,996	4,608	234,023	82,949	505,224	5,216	5,626
	City corporation	3,940,381	1,430,882				30,717	4,608	234,023	82,946	2,634	1,297	5,626
	School district	1,381,237	833,780							3	502,590	3,919	
	Park district	133,874	88,376				279						
73	Elizabeth, N. J	2,691,559	1,721,118	2,194		18,000	56,304	9,667	204,560	7,240	293,233	282	4,506
74	Utica, N. Y	2,935,328	2,185,727	56,129	88,666		140,204	3,266	208,107	7,235	157,070	16,562	12,464
75	Erie, Pa	3,149,356	2,008,723			16,338	54,691	4,603	263,758	15,596	99,703	5,700	10,444
	City corporation	2,004,176	1,030,765				54,691	4,603	263,758	15,596			
	School district	1,145,180	977,958			16,338					99,703	5,700	10,444
76	Lawrence, Mass	3,878,285	2,706,743	427,919	220,833	55,001	8,263	2,340	24,185	7,317	11,030	1,000	
77	Oklahoma City, Okla	3,344,301	2,228,602				17,507	24,068	202,755	63,147	76,829		
	City corporation	1,549,231	547,844				17,507	24,068	202,755	63,147			
	School district	1,795,070	1,680,758								76,829		
78	Somerville, Mass	2,946,140	2,145,517	65,475	211,749	43,396	5,008	4,698	66,338	3,725	14,116		
82	Canton, Ohio	2,342,599	1,379,079		1,635		22,239	38,332	311,256	112,231	38,348		5,660
	City corporation	1,596,055	715,559		1,635		22,239	38,332	311,256	112,231	1,000		
	School district	746,544	663,520								37,348		5,660
83	Fort Wayne, Ind	2,737,819	1,264,533			29,201	11,205	3,836	515,552	5,523	117,772	9,502	2,894
	City corporation	2,038,321	700,744			20,306	11,205	3,836	515,552	5,523		9,502	2,894
	School district	699,498	563,789			8,895					117,772		
87	El Paso, Tex	1,311,294	644,985				32,156	18,239	17,295	23,843	132,073	1,764	1,514
89	Knoxville, Tenn	1,990,632	1,033,036			3,318	145,927	14,411	80,343	16,379	247,932		2,879
91	Bayonne, N. J	3,622,880	2,272,025	3,425			36,773	9,159	49,370	6,856	420,372	101	7,457
92	Peoria, Ill	2,157,273	1,723,006				52,307	8,087	174,753	11,872	62,288	13,081	9,307
	City corporation	1,157,583	823,456				52,307	8,087	174,753	11,852		13,081	1,762
	School district	883,347	786,103								62,288		7,545
	Pleasure driveway and park district.	116,313	113,447							20			
93	Harrisburg, Pa	2,274,967	1,638,595			13,786	57,800	1,226	60,222	6,517	111,264	950	10,450
	City corporation	1,287,183	809,560			2,500	57,800	1,226	60,222	6,477		950	
	School district	987,784	829,035			11,286				40	111,264		10,450

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 12, see text discussion for Table 12, p. 21.

PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 15.]

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 highway privileges.	From rents of investment properties. (Table 6.)	From interest. (Table 6.)	From earnings of general departments. (Table 7.)	From earnings of public service enterprises. (Table 8.)	Total.	Total.	Expenses of general departments. (Table 9.)	Expenses of public service enterprises. (Table 11.)	Interest.	For outlays.[1] (Table 12.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.														
$22,027	....	$108,992	$86,506	$460,942	$6,706,077	$4,094,507	$3,151,921	$279,086	$663,500	$2,611,570	$1,598,995	....	$1,012,575	57
22,027	....	12,512	74,879	460,942	4,564,761	2,425,504	1,660,497	279,086	485,921	2,139,257	....	....	....	
....	....	96,480	11,627	....	2,141,316	1,669,003	1,491,424	....	177,579	472,313	....	....	....	
87,578	$869	84,013	107,341	417,101	3,452,554	2,679,953	2,008,645	213,280	458,028	772,601	322,648	....	449,953	58
123,523	3,244	104,059	31,191	512,032	4,007,069	3,152,626	2,592,980	203,958	355,688	854,443	648,627	....	205,816	59
....	....	99,673	75,637	408,565	4,875,694	3,588,101	2,964,051	317,845	306,205	1,287,593	916,414	....	371,179	61
....	2,500	229,222	230,572	509,048	5,099,066	4,649,147	3,739,240	371,084	538,823	449,919	....	$470,684	920,603	63
11,562	....	31,169	13,520	294,057	2,032,437	1,746,818	1,420,976	214,467	111,375	285,619	39,364	....	246,255	65
11,562	....	23,608	6,073	294,057	1,332,882	1,053,786	752,846	214,467	86,473	279,096	....	....	....	
....	....	7,561	7,447	....	699,555	693,032	668,130	....	24,902	6,523	....	....	....	
37,976	900	24,635	239,813	502,548	3,676,027	3,270,856	2,625,152	185,997	459,707	405,171	....	818,997	1,224,168	6 6
37,976	900	24,156	186,792	502,548	2,206,888	1,923,288	1,390,917	185,997	346,374	283,600	....	....	....	
....	....	479	53,021	....	1,469,139	1,347,568	1,234,235	....	113,333	121,571	....	....	....	
24,232	1,049	19,061	44,250	1,460,412	4,494,109	3,063,286	1,650,997	1,027,473	384,816	1,430,823	556,488	....	874,335	27
24,232	1,049	17,561	32,692	1,460,412	3,462,165	2,112,925	739,972	1,027,473	345,480	1,349,240	....	....	....	
....	....	1,500	11,558	....	1,031,944	950,361	911,025	....	39,336	81,583	....	....	....	
14,053	3,632	45,583	36,488	543,550	6,854,614	4,824,365	3,859,053	267,117	698,195	2,030,249	1,453,422	....	576,827	68
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.														
....	$250	$58,247	$171,215	$444,557	$3,851,293	$3,138,422	$2,564,953	$280,218	$293,251	$712,871	$299,867	....	$413,004	71
$46,596	4,244	70,609	123,309	1,989,054	4,580,479	3,470,521	2,393,306	576,585	500,630	1,109,958	....	$875,013	1,984,971	72
46,596	4,244	68,801	38,953	1,989,054	3,167,354	2,283,532	1,257,323	576,585	449,624	883,822	....	....	....	
....	....	1,808	39,137	....	1,286,358	1,076,126	1,025,120	....	51,006	210,232	....	....	....	
....	....	....	45,219	....	126,767	110,863	110,863	....	....	15,904	....	....	....	
94,502	1,844	125,911	148,703	3,495	3,230,463	2,313,323	2,080,241	4,734	228,348	917,140	538,904	....	378,236	73
....	597	33,784	17,014	8,503	2,763,622	2,313,399	2,147,224	....	166,175	450,223	....	171,706	621,929	74
5,507	1,500	82,177	54,533	526,083	4,155,022	2,289,837	1,703,104	338,904	247,829	1,865,185	1,005,666	....	859,519	75
5,507	....	70,025	33,148	526,083	2,613,963	1,338,671	839,451	338,904	160,316	1,275,292	....	....	....	
....	1,500	12,152	21,385	....	1,541,059	951,166	863,653	....	87,513	589,893	....	....	....	
....	....	35,866	88,057	289,731	3,438,858	3,130,420	2,569,575	285,260	275,585	308,438	....	439,427	747,865	76
12,707	375	130,727	149,084	438,500	4,608,239	3,088,226	2,402,865	222,214	463,147	1,520,013	1,263,938	....	256,075	77
12,707	375	99,555	142,773	438,500	2,125,491	1,682,115	1,188,411	222,214	271,490	443,376	....	....	....	
....	....	31,172	6,311	....	2,482,748	1,406,111	1,214,454	....	191,657	1,076,637	....	....	....	
15	....	11,915	117,081	257,107	2,738,032	2,596,970	2,255,935	105,424	235,611	141,062	....	208,108	349,170	78
....	....	86,542	37,427	309,850	3,846,251	2,095,756	1,483,777	203,349	408,630	1,750,495	1,503,652	....	246,843	82
....	....	58,325	25,628	309,850	2,404,678	1,241,875	760,489	203,349	278,037	1,162,803	....	....	....	
....	....	28,217	11,799	....	1,441,573	853,881	723,288	....	130,593	587,692	....	....	....	
500	1,015	18,762	63,166	694,358	3,205,013	1,951,063	1,422,574	475,018	53,471	1,253,950	467,194	....	786,756	83
500	285	14,883	58,733	694,358	2,395,491	1,233,644	727,416	475,018	31,210	1,161,847	....	....	....	
....	730	3,879	4,433	....	809,522	717,419	695,158	....	22,261	92,103	....	....	....	
242	1,803	22,341	44,390	370,649	2,851,567	1,719,329	1,230,758	272,777	215,794	1,132,238	1,540,273	....	[2] 408,035	87
7,632	....	1,829	109,619	327,297	2,971,967	2,026,058	1,415,820	222,808	387,430	945,909	981,335	....	[2] 35,426	89
42,603	....	94,665	15,167	664,907	5,084,766	3,125,970	2,267,226	424,131	434,613	1,958,796	1,461,886	....	496,910	91
2,424	3,172	18,178	72,543	6,255	2,007,206	1,693,536	1,608,138	6,310	79,088	313,670	....	150,067	463,737	92
2,424	....	9,483	54,123	6,255	1,111,914	921,701	865,238	6,310	50,153	190,213	....	....	....	
....	3,172	6,904	17,335	....	798,280	681,290	653,875	....	27,415	116,990	....	....	....	
....	....	1,791	1,085	....	97,012	90,545	89,025	....	1,520	6,467	....	....	....	
73,361	....	29,514	18,769	252,513	2,309,836	1,770,439	1,521,218	120,610	128,611	539,397	34,869	....	504,528	93
73,361	....	16,568	6,006	252,513	1,203,471	951,526	771,156	120,610	59,760	251,945	....	....	....	
....	....	12,946	12,763	....	1,106,365	818,913	750,062	....	68,851	287,452	....	....	....	

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

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

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

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS. Total.	From taxes. General property.	From taxes. Special. Property.	From taxes. Special. All other.	From taxes. Poll.	From taxes. Business.	From taxes. Non-business license.	From special assessments and special charges for outlays.[1]	From fines, forfeits, and escheats.	From subventions and grants. (Table 6.)	From donations and gifts.	From pension assessments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.												
94	San Diego, Calif.	$3,916,783	$2,314,985				$56,625	$19,615	$299,222	$24,798	$440,115	$8,368	$1,607
	City corporation	2,992,165	1,821,438				55,384	19,615	299,222	24,798	15,122	7,944	1,607
	School district	924,618	493,547				1,241				424,993	424	
95	Allentown, Pa.	1,694,408	1,137,513			$34,000	61,626	2,738	134,270	3,908	98,130		8,266
	City corporation	972,240	529,429			17,000	61,626	2,738	134,270	3,903	20,000		
	School district	722,168	608,084			17,000				5	78,130		8,266
97	Wichita, Kans.	2,343,590	1,579,553				58,746	16,155	524,681	43,287	22,023		5,816
	City corporation	1,427,510	712,319				58,746	16,155	524,681	43,287			5,816
	School district	916,080	867,234								22,023		
98	Sioux City, Iowa	2,752,229	1,913,996				17,697	19,520	315,703	32,784	36,307	155	1,826
	City corporation	1,601,804	810,846				17,697	19,520	315,703	32,784		155	1,826
	School district	1,150,425	1,103,150								36,307		
100	South Bend, Ind.	2,660,579	1,352,774			10,789	9,069	8,921	880,558	3,809	110,473	1,483	1,936
	City corporation	1,865,585	685,062			4,664	9,069	8,921	880,558	3,809		1,133	1,936
	School district	794,994	667,712			6,125					110,473	350	
102	Charleston, S. C.	2,469,930	1,531,781			3,957	155,073	3,874	57,953	37,766	182,522	8,539	1,183
	City corporation	2,118,926	1,255,951				155,073	3,840	57,953	37,766	123,697	2,539	1,183
	School district	351,004	275,830			3,957		34			58,825	6,000	
103	Hoboken, N. J.	2,722,689	1,895,370	$12,337		1,500	66,150	8,024		5,526	284,398	225	5,812
104	Binghamton, N. Y.	2,218,106	1,563,973	13,210	$80,000		63,765	907	62,595	11,850	133,995	395	9,480
105	Johnstown, Pa.	1,779,339	1,348,319			54,770	47,263	747	113,270	73,270	76,178		
	City corporation	1,069,412	732,704			54,770	47,263	747	113,270	73,262			
	School district	709,927	615,615							8	76,178		
106	East St. Louis, Ill.	1,866,939	1,087,798				93,755	38,084	512,260	20,944	48,737	1,755	1,851
	City corporation	1,139,446	441,324				93,755	38,084	512,260	20,944		1,755	1,851
	School district	640,703	569,992								48,737		
	Park district	86,790	76,482										
107	Brockton, Mass.	2,322,210	1,313,910	211,002	214,778	32,115	8,010	1,223	67,501	6,039	4,172	1,266	
108	Rockford, Ill.	2,059,579	1,450,411				16,916	21,022	176,229	25,529	44,768	50,284	1,938
	City corporation	1,071,681	604,331				16,916	21,022	176,229	25,529		284	1,938
	School district	813,374	727,123								44,768		
	Park district	174,524	118,957									50,000	
113	Pawtucket, R. I.	2,519,302	1,863,155			8,374	14,623	4,116	22,327	2,659	12,931	2,276	1,082
114	Passaic, N. J.	1,618,103	1,172,441	12,054		3,672	28,050	11,884	45,852	15,926	217,439	1,862	2,545
115	Springfield, Ohio	1,733,359	1,026,843		7,437		132,418	21,527	145,333	5,100	33,520	435	3,566
	City corporation	1,169,786	515,296		7,437		132,418	21,527	145,333	5,100	1,750	435	
	School district	563,573	511,547								31,770		3,566
116	Mobile, Ala.	1,143,990	540,978			7,116	158,834	11,980	59,803	36,160	45,779	2,226	
	City corporation	944,691	397,362				158,834	11,882	59,803	36,160	481		
	School district	199,299	143,616			7,116		98			45,298	2,226	
119	Holyoke, Mass.	3,461,674	1,618,590	253,191	153,326	23,645	4,810	766	14,993	7,149	19,905		12,726
120	Springfield, Ill.	2,173,206	1,547,704				22,787	5,802	42,737	6,012	48,485	610	
	City corporation	1,230,487	676,548				22,787	5,802	41,396	6,012		610	
	School district	836,150	772,370								48,485		
	Pleasure driveway and park district.	106,569	98,786						1,341				
121	Long Beach, Calif.	3,112,325	1,550,681				53,727	41,201	439,825	41,306	532,238		
	City corporation	1,869,809	850,665				50,567	41,201	439,825	40,704			
	School district	1,242,516	700,016				3,160			602	532,238		
122	Racine, Wis.	2,254,722	1,322,533		157,583		33,333	3	243,636	13,635	106,936	2,271	1,701
124	Chester, Pa.	1,019,904	803,098				37,531	14,208	44,529	15,657	53,303	8	9,965
	City corporation	553,359	419,886				37,531	14,208	44,529	15,657			
	School district	466,545	383,212								53,303		9,965

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 12, see text discussion for Table 12, p. 21.

PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 15.]

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 highway privileges.	From rents of investment properties. (Table 6.)	From interest. (Table 6.)	From earnings of general departments. (Table 7.)	From earnings of public service enterprises. (Table 8.)	Total.	Total.	Expenses of general departments. (Table 9.)	Expenses of public service enterprises. (Table 11.)	Interest.	For outlays.[1] (Table 12.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.														
$35,334	$637	$24,556	$137,450	$553,471	$4,285,381	$2,883,567	$2,069,596	$314,290	$499,681	$1,401,814	$368,598		$1,033,216	94
35,334	637	24,556	133,037	553,471	3,358,581	2,050,189	1,274,072	314,290	461,827	1,308,392				
			4,413		926,800	833,378	795,524		37,854	93,422				
25	3,121	22,649	6,911	181,251	1,616,263	1,282,901	1,091,214	98,902	92,785	333,362		$78,145	411,507	95
25	3,121	15,779	3,098	181,251	908,172	615,296	474,003	98,902	42,391	292,876				
		6,870	3,813		708,091	667,605	617,211		50,394	40,486				
15,964	652	28,677	41,203	6,833	3,706,421	1,394,988	1,153,379	9,115	232,494	2,311,433	1,362,831		948,602	97
15,964		11,814	31,895	6,833	2,430,716	780,977	585,181	9,115	186,681	1,649,739				
	652	16,863	9,308		1,275,705	614,011	568,198		45,813	661,694				
56,931	2,062	10,174	57,338	287,736	3,264,780	2,047,459	1,792,978	159,638	94,843	1,217,321	512,551		704,770	98
56,931	2,062	7,230	49,314	287,736	1,718,556	968,400	756,461	159,638	52,301	750,156				
		2,944	8,024		1,546,224	1,079,059	1,036,517		42,542	467,165				
1,708		20,351	22,164	236,544	2,867,876	1,631,261	1,361,956	196,412	72,893	1,236,615	207,297		1,029,318	100
1,708		17,721	14,460	236,544	2,039,425	839,930	610,448	196,412	33,070	1,199,495				
		2,630	7,704		828,451	791,331	751,508		39,823	37,120				
	1	48,999	16,654	421,628	2,710,071	1,694,293	1,238,458	172,744	283,091	1,015,778	240,141		775,637	102
	1	44,210	15,085	421,628	2,295,969	1,458,256	1,008,787	172,744	276,725	837,713				
		4,789	1,569		414,102	236,037	229,671		6,366	178,065				
59,314		58,903	29,633	295,497	5,400,285	3,042,296	2,227,551	307,386	507,359	2,357,989	2,677,596		[1] 319,607	103
185	250	21,158	120,439	135,904	2,225,482	1,845,496	1,610,071	128,777	106,648	379,986	7,376		372,610	104
3,280	562	34,503	26,597	580	1,990,484	1,325,177	1,211,955	915	112,307	665,307	211,145		454,162	105
3,280	562	23,420	19,554	580	899,981	645,896	584,249	915	60,732	254,085				
		11,083	7,043		1,090,503	679,281	627,706		51,575	411,222				
785		8,072	52,898		1,677,470	1,205,873	1,045,262		160,611	471,597		189,469	661,066	106
785		3,030	23,658		1,045,848	628,334	521,186		107,148	417,514				
		105	21,869		550,650	516,211	481,910		34,301	34,439				
		2,937	7,371		80,972	61,328	42,166		19,162	19,644				
4,327	144	32,153	196,482	229,085	2,980,075	2,321,198	1,960,261	140,134	220,803	658,877	657,865		1,012	107
8,144		3,035	97,676	163,627	2,698,818	1,666,740	1,435,518	112,175	119,047	1,032,078	639,239		392,839	108
8,144		2,765	50,896	163,627	1,529,244	833,227	634,216	112,175	86,836	696,017				
			41,483		1,055,337	785,131	761,322		24,809	269,206				
		270	5,297		114,237	47,382	39,980		7,402	66,855				
23,503	685	82,015	52,062	429,494	2,447,430	2,014,326	1,514,580	167,334	332,412	433,104		71,872	504,970	113
56,118	310	29,306	20,542	102	1,914,408	1,599,422	1,410,841		188,581	314,986	296,305		18,681	114
5,881	60	47,941	97,575	205,723	1,683,945	1,314,662	1,040,596	115,564	158,502	369,283		49,414	418,697	115
5,881	60	44,014	84,812	205,723	1,140,043	825,866	584,475	115,564	125,827	314,177				
		3,927	12,763		543,902	488,796	456,121		32,675	55,106				
13,574	904	5,596	16,047	244,993	1,174,440	964,419	686,461	111,702	166,256	210,021	30,450		179,571	116
13,574	904	5,596	15,102	244,993	920,946	734,145	458,251	111,702	164,192	186,801				
			945		253,494	230,274	228,210		2,064	23,220				
4,687		48,325	93,683	1,205,878	3,703,362	3,287,326	2,049,221	1,053,020	185,085	416,036	241,688		174,348	119
30,800	115	13,554	29,471	425,129	2,125,832	1,750,729	1,370,060	297,366	83,303	375,103		47,374	422,477	120
30,800	75	7,315	14,013	425,129	1,097,705	871,528	516,170	297,366	57,992	226,177				
		4,566	10,729		914,356	795,394	773,785		21,609	118,962				
	40	1,673	4,729		113,771	83,807	80,105		3,702	29,964				
18,675		6,458	35,923	392,291	3,806,842	2,330,876	1,825,732	319,024	186,120	1,475,966	694,517		781,449	121
18,675		6,458	29,423	392,291	1,892,944	1,276,891	848,780	319,024	109,087	616,053				
			6,500		1,913,898	1,053,985	976,952		77,033	859,913				
	348	25,208	30,894	316,641	2,731,743	1,708,515	1,390,228	265,442	52,845	1,023,228	477,021		546,207	122
642		23,578	16,524	869	1,271,681	1,022,985	891,978	840	130,167	248,696	251,777		[1] 3,081	124
642		17,135	2,902	869	554,023	491,148	408,963	840	81,345	62,875				
		6,443	13,622		717,658	531,837	483,015		48,822	185,821				

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

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

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

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.											
		Total.	From taxes.						From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants. (Table 6.)	From donations and gifts.	From pension assessments.
			General property.	Special.		Poll.	Business.	Nonbusiness license.					
				Property.	All other.								
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.												
125	Chattanooga, Tenn	$1,435,982	$905,091				$115,873		$68,767	$13,068	$194,082	$960	
126	Davenport, Iowa	2,145,163	1,513,624				22,356	$2,370	454,123	8,769	27,516	2,066	$1,877
	City corporation	1,340,467	775,018				22,356	2,370	454,123	8,769	998	2,066	1,877
	School district	804,696	738,606								26,518		
127	Berkeley, Calif	2,192,240	1,494,472				15,488	8,303	103,450	1,803	456,628		
	City corporation	1,107,922	877,951				15,488	8,303	103,450	1,803			
	School district	1,084,318	616,521								456,628		
128	Gary, Ind	2,437,027	1,429,716				10,880	6,377	875,451	12,237	62,783	540	1,174
	City corporation	1,751,543	813,710				10,880	6,377	875,451	12,237		540	1,174
	School district	685,484	616,006								62,783		
129	Covington, Ky	1,301,158	827,211				107,195	1,431	20,085	7,512	67,559		
	City corporation	982,939	582,416				107,195	1,431	20,085	7,512			
	School district	318,219	244,795								67,559		
130	Wheeling, W. Va	1,539,326	1,148,890			$7,818	31,193	3,389	46,488	10,103	2,590	492	3,660
	City corporation	908,763	536,536			7,818	31,193	3,389	46,488	10,103		100	
	School district	630,563	612,354								2,590	392	3,660
131	Lincoln, Nebr	2,247,146	1,534,165			13,864	26,658	2,944	276,518	9,260	35,082	2,267	
	City corporation	1,230,800	568,885			13,864	18,136	2,944	276,518	4,877	6,000	2,267	
	School district	954,493	903,427				8,522			4,383	29,082		
	Sanitary district	61,853	61,853										
132	Portsmouth, Va	1,201,621	452,378			4,946	111,775	6,142		19,473	50,806		
133	Bethlehem, Pa	1,331,257	1,019,685			31,429	50,896	1,840	66,356	13,634	28,711		6,154
	City corporation	785,431	533,926			21,638	50,896	1,840	66,356	13,634			
	School district	545,826	485,759			9,791					28,711		6,154
134	Haverhill, Mass	1,943,690	1,253,301	$84,965	$182,027	22,385	7,891	636	30,642	3,164	4,211	3,000	
135	Lancaster, Pa	962,775	641,783			2,792	28,246	1,277	4,990	310	38,714	500	8,108
	City corporation	591,617	335,013				28,246	1,277	4,990	261			
	School district	371,158	306,740			2,792				49	38,714	500	8,108
136	Macon, Ga	1,561,959	798,939				182,308	2,616	4,978	45,833	79,804	10,325	
	City corporation	1,323,932	647,033				182,308	2,616	4,978	45,833		10,325	
	School district	238,027	151,906								79,804		
137	Augusta, Ga	2,367,383	1,412,535				173,110	1,858	103,513	38,973	68,437	12,736	
	City corporation	1,898,436	1,027,897				173,110	1,858	103,513	38,973		3,750	
	School district	468,947	384,638								68,437	8,986	
140	Huntington, W. Va	1,444,243	1,299,918			12,830	12,001	8,672	20,556	25,704	14,774		
	City corporation	577,106	456,775			12,830	12,001	8,672	20,556	25,704			
	School district	867,137	843,143								14,774		
141	Niagara Falls, N. Y	2,355,411	1,581,119	13,643	147,500		136,194	3,490	137,485	16,700	62,362	426	4,626
142	East Orange, N. J	1,967,944	1,214,989	3,868		7,679	42,515	9,939	134,813	1,544	195,011	25	2,197
143	Roanoke, Va	1,121,613	772,283			10,466	181,813	9,636	18,652	34,723	41,025		2,959
144	Highland Park, Mich	3,449,386	2,557,041				9,679	3,143	209,455	30,756	89,205		2,560
	City corporation	2,016,452	1,290,033				9,679	3,143	209,455	30,756			2,560
	School district	1,402,934	1,267,008								89,205		
145	Atlantic City, N. J	3,338,353	2,202,025	10,317		616	228,642	5,725	8,170	7,003	274,100	1,398	1,290
146	Fresno, Calif	2,437,624	1,250,137				101,756	2,390	423,570	68,754	483,186		1,860
	City corporation	1,473,232	792,847				101,073	2,390	423,570	68,754			1,860
	School district	964,392	457,290				683				483,186		

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 12, see text discussion for Table 12, p. 21.

PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 15.]

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 highway privileges.	From rents of investment properties. (Table 6.)	From interest. (Table 6.)	From earnings of general departments. (Table 7.)	From earnings of public service enterprises. (Table 8.)	Total.	Total.	Expenses of general departments. (Table 9.)	Expenses of public service enterprises. (Table 11.)	Interest.	For outlays.[1] (Table 12.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.														
$850	$3,581	$25,195	$98,554	$9,960	$1,932,179	$1,288,972	$1,047,532	$12,284	$229,156	$643,207	$496,197	....	$147,010	125
8,161	481	11,915	71,486	20,419	2,086,674	1,403,285	1,299,365	5,055	98,865	683,389	....	$58,489	741,878	126
8,161	481	11,915	31,914	20,419	1,288,336	720,004	667,799	5,055	47,150	568,332	....	....	....	
....	....	....	39,572	....	798,338	683,281	631,566	....	51,715	115,057	....	....	....	
49,349	2,740	11,405	45,261	3,341	2,817,907	1,924,492	1,755,796	7,959	160,737	893,415	625,667	....	267,748	127
49,349	240	11,405	36,592	3,341	1,105,485	953,235	889,368	7,959	55,908	152,250	....	....	....	
....	2,500	....	8,669	....	1,712,422	971,257	866,428	....	104,829	741,165	....	....	....	
....	....	9,600	20,190	8,079	2,758,081	1,447,857	1,381,234	10,596	56,027	1,310,224	321,054	....	989,170	128
....	....	9,034	14,061	8,079	1,840,561	747,755	709,301	10,596	27,858	1,092,806	....	....	....	
....	....	566	6,129	....	917,520	700,102	671,933	....	28,169	217,418	....	....	....	
3,675	181	2,689	13,501	250,089	1,093,152	1,005,268	737,108	130,777	137,383	87,884	....	208,006	295,890	129
3,675	181	61	10,264	250,089	783,920	732,398	481,358	130,777	120,263	51,522	....	....	....	
....	....	2,628	3,237	....	309,232	272,870	255,750	....	17,120	36,362	....	....	....	
11,444	3,863	27,962	20,492	220.942	2,314,462	1,361,843	1,121,307	140,235	100,301	952,619	775,136	....	177,483	130
11,444	3,863	23,656	13,231	220,942	1,706,143	821,443	587,675	140,235	93,533	884,700	....	....	....	
....	....	4,306	7,261	....	608,319	540,400	533,632	....	6,768	67,919	....	....	....	
770	1,994	14,862	23,821	304,911	2,443,610	1,690,698	1,324,904	258,530	107,264	752,912	196,464	....	556,448	131
770	....	13,799	17,799	304,911	1,280,678	813,570	474,297	258,530	80,743	467.108	....	....	....	
....	1,994	1,063	6,022	....	1,101,977	816,173	789,652	....	26,521	285,804	....	....	....	
....	....	....	....	....	60,955	60,955	60,955	....	....	....	....	....	....	
18,168	68,754	11,841	17,903	439.435	1,622,997	1,301,967	794,553	214,279	293,135	321,030	421,376	....	[2] 100,346	132
1,316	....	9,832	16,124	85,280	3,037,114	904,172	744,681	44,850	114,641	2,132,942	1,705,857	....	427,085	133
1,316	....	5,025	5,520	85,280	2,527,825	454,398	370,594	44,850	38,954	2,073,427	....	....	....	
....	....	4,807	10,604	....	509,289	449,774	374,087	....	75,687	59,515	....	....	....	
....	....	56,660	118,255	176,553	1,953,567	1,814,555	1,602,897	92,063	119,595	149,012	19,877	....	129,135	134
3,000	....	11,243	16,646	205,166	900,714	864,083	676,404	125,351	62,328	36,631	....	62,061	98,692	135
3,000	....	6,784	6,850	205,166	488,650	460,175	302,667	125,351	32,157	28,475	....	....	....	
....	....	4,459	9,796	....	412,064	403,908	373,737	....	30,171	8,156	....	....	....	
11,575	2,464	21,578	122,675	278,864	1,697,175	1,387,819	1,091,458	181,461	114,900	309,356	135,216	....	174,140	136
11,575	2,464	20,708	117,228	278,864	1,372,810	1,133,638	837,277	181,461	114,900	239,172	....	....	....	
....	....	870	5,447	....	324,365	254,181	254,181	....	....	70,184	....	....	....	
15,000	10,198	12,281	228,425	290,317	2,163,043	1,667,797	1,352,183	131,765	183,849	495,246	....	204,340	699,586	137
15,000	10,198	10,033	223,787	290,317	1,754,181	1,320,429	1,008,004	131,765	180,660	433,752	....	....	....	
....	....	2,248	4,638	....	408,862	347,368	344,179	....	3,189	61,494	....	....	....	
1,957	....	12,513	12,462	22,856	1,390,535	1,146,928	1,036,767	10,494	99,667	243,607	....	53,708	297,315	140
1,957	....	8,600	7,155	22,856	497,537	434,484	374,295	10,494	49,695	63,053	....	....	....	
....	....	3,913	5,307	....	892,998	712,444	662,472	....	49,972	180,554	....	....	....	
869	6	34,541	46,905	169,545	2,513,055	1,781,867	1,458,427	94,127	229,313	731,188	157,644	....	573,544	141
58,498	391	43,526	49,671	203,278	2,085,930	1,548,489	1,235,673	151,668	161,148	537,441	117,986	....	419,455	142
6,181	2,041	11,926	17,360	12,518	1,244,593	869,778	766,516	3,407	99,855	374,815	122,980	....	251,835	143
260	909	62,307	75,629	408,442	3,283,927	2,484,715	2,009,157	165,842	309,716	799,212	....	165,459	964.671	144
260	909	46,916	44,299	408,442	1,937,105	1,388,880	1,040,661	165,842	182,377	548,225	....	....	....	
....	....	15,391	31,330	....	1,346,822	1,095,835	968,496	....	127,339	250,987	....	....	....	
110,810	3,095	180,493	49,730	254,939	3,521,419	2,939,553	2,258,425	168,669	512,459	581,866	183,066	....	398,800	145
10,438	....	175	90,664	4,694	3,580,379	1,643,181	1,539,587	8,672	94,922	1,937,198	1,142,755	....	794,443	146
10,438	....	175	67,431	4,694	1,388,165	737,831	698,582	8,672	30,577	650,334	....	....	....	
....	....	....	23,233	....	2,192,214	905.350	841,005	....	64,345	1,286,864	....	....	....	

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

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

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

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.											
		Total.	From taxes.						From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants. (Table 6.)	From donations and gifts.	From pension assessments.
			General property.	Special.		Poll.	Business.	Non-business license.					
				Property.	All other.								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.												
148	Winston-Salem, N. C.	$1,350,367	$685,081	$1,519		$4,863	$30,840	$5,096	$197,419	$16,307	$146,526	$900	
149	Malden, Mass.	1,737,926	1,139,005	81,316	$175,977	6,764	611	984	37,411	2,183	4,375		
150	Pasadena, Calif.	3,338,141	1,596,179				13,635	18,336	66,376	11,212	383,734	15,529	
	City corporation	2,148,855	798,844				13,635	18,336	66,376	10,574		15,529	
	School district	1,189,286	797,335							638	383,734		
152	Kalamazoo, Mich.	1,421,375	1,038,352				4,346	1,155	75,618	11,910	85,629		$3,021
	City corporation	822,229	540,524				4,346	1,155	75,618	11,910			
	School district	599,146	497,828								85,629		3,021
154	Bay City, Mich.	1,812,888	1,137,231				3,094	198	74,556	4,751	153,440		
	City corporation	1,167,815	670,809				3,094	198	74,556	4,732	15,140		
	School district	645,073	466,422							19	138,300		
156	Charlotte, N. C.	914,217	433,784	3,153		4,861	88,012	3,125	92,227	12,237	93,724		
158	Cicero, Ill.	1,112,111	658,037				59,956	9,383	191,262	2,120	37,991		806
	City corporation	679,336	284,130				59,956	9,383	191,262	2,120			
	School district	430,345	371,562								37,991		806
	Park district	2,430	2,345										
159	Cedar Rapids, Iowa	1,827,265	1,256,233				4,646	8,447	119,341	16,626	32,773	615	1,252
	City corporation	989,559	464,857				4,646	8,447	119,341	16,626		615	1,252
	School district	837,706	791,376								32,773		
160	Newton, Mass.	3,219,752	1,944,977	221,924	464,376	16,408	1,589	571	102,388	1,790	35,535	970	
162	New Castle, Pa.	862,263	673,420			15,319	24,918	3,546	34,378	22,617	49,315	1,159	
	City corporation	445,241	335,704				24,918	3,546	34,378	22,615		1,159	
	School district	417,022	337,716			15,319				2	49,315		
163	Galveston, Tex.	1,589,456	765,026				5,939	5,057	5,625	17,932	237,986		
166	Montgomery, Ala.	1,032,665	380,534				186,222	10,156	95,033	39,314	101,285	45	
167	Woonsocket, R. I.	1,242,485	888,517			7,076	5	16,462	25,243	927	11,172	1,200	1,115
168	Mount Vernon, N. Y.	1,954,308	1,584,468	6,708	64,557		16,899	1,160	98,119	7,930	100,584	1,104	3,827
	City corporation	1,133,228	877,985	6,708	64,557		16,899	1,160	98,119	7,930		1,104	3,827
	School district	821,080	706,483								100,584		
169	Chelsea, Mass.	1,425,845	931,965	83,583	104,431	18,494	4,852	1,873	17,800	2,852	2,203	700	12,439
170	Pueblo, Colo.	1,608,115	1,014,190				14,356	4,866	166,748	24,239	58,883	755	961
	City corporation	1,219,502	693,346				14,356	4,866	166,748	24,239			961
	School district	388,613	320,844								58,883	755	
171	Lakewood, Ohio	1,438,930	963,012		8,910		1,398	9,667	229,879	10,966	23,677	25	3,019
	City corporation	802,203	375,807		8,910		1,398	9,667	229,879	10,966		25	
	School district	636,727	587,205								23,677		3,019
172	Salem, Mass.	1,703,305	1,165,287	56,653	175,473	19,818	1,965	658	9,828	6,512	854	2,339	
173	Wichita Falls, Tex.	994,199	637,273				2,432	1,795	103,866	56,183	51,987		
	City corporation	820,746	519,235				2,432	1,795	103,866	56,183			
	School district	173,453	118,038								51,987		
174	Pittsfield, Mass.	1,608,063	1,072,592	123,932	89,763	19,444	3,334	440	77,975	7,896	50,151		
175	Perth Amboy, N. J.	1,541,516	916,960	2,932		1,036	25,884	2,142	78,769	8,105	112,150	20	963
176	Beaumont, Tex.	1,237,435	814,567			3,774	1,916	5,231	12,461	20,214	100,953	1,259	
177	Lexington, Ky.	1,117,343	806,836				111,507	800[1]	88,416	8,092	52,656	225	
180	Kenosha, Wis.	1,948,973	1,397,054		176,283		27,729	10,147	38,811	11,225[1]	90,546		1,105
181	Charleston, W. Va.	1,262,529	1,106,871			8,306	20,533	4,014	49,427	21,552	79		
	City corporation	698,050	556,890			8,306	20,533	4,014	49,427	21,552			
	School district	564,479	549,981								79		
182	Fitchburg, Mass.	1,698,362	1,104,371	107,700	107,867	23,118	4,951	1,400	11,201	2,801	2,012	250	
183	Oak Park, Ill.	1,457,864	939,608				17,466	43,211	223,671	3,509	24,056	125	1,051
	City corporation	732,775	265,618				17,466	43,211	223,671	3,509		59	767
	School district	676,340	625,510								24,056	66	284
	Park district	48,749	48,450										

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 12, see text discussion for Table 12, p. 21.

PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 15.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
					Total.	For expenses and interest.				For outlays.[1]				
From highway privileges.	From rents of investment properties.	From interest.	From earnings of general departments.	From earnings of public service enterprises.		Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.			Governmental-cost payments.	Payments for expenses and interest.	
	(Table 6.)	(Table 6.)	(Table 7.)	(Table 8.)			(Table 9.)	(Table 11.)		(Table 12.)				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.														
...	...	$9,097	$73,305	$179,414	$1,969,960	$1,231,272	$828,933	$169,923	$232,416	$738,688	$619,593	...	$119,095	148
...	$450	47,978	81,806	159,066	1,676,007	1,506,931	1,232,907	79,487	194,537	169,076	...	$61,919	230,995	149
$10,309	9,294	19,676	87,917	1,105,944	3,627,712	2,801,956	1,781,892	906,399	113,665	825,756	289,571	...	536,185	150
10,309	9,294	19,676	80,338	1,105,944	2,471,914	1,809,011	821,666	906,399	80,946	662,932	...	...	...	
...	...	...	7,579	...	1,155,768	992,945	960,226	...	32,719	162,823	...	...	...	
...	...	15,732	41,436	144,176	1,534,318	1,200,368	1,004,197	126,866	69,305	333,950	112,943	...	221,007	152
...	...	11,376	33,124	144,176	858,865	703,120	529,552	126,866	46,702	155,745	...	...	...	
...	...	4,356	8,312	...	675,453	497,248	474,645	...	22,603	178,205	...	...	...	
1,500	...	43,654	20,454	374,010	2,360,232	1,465,311	1,066,121	333,059	66,131	894,921	547,344	...	347,577	154
1,500	...	16,550	7,226	374,010	1,145,479	929,362	556,194	333,059	40,109	216,117	...	...	...	
...	...	27,104	13,228	...	1,214,753	535,949	509,927	...	26,022	678,804	...	...	...	
...	335	505	17,994	164,260	1,193,163	1,024,099	727,969	139,339	156,791	169,064	278,946	...	[2] 109,882	156
37	170	18,062	10,817	123,470	1,263,940	1,070,809	883,206	123,074	64,529	193,131	151,829	...	41,302	158
37	...	...	8,978	123,470	693,614	589,689	423,619	123,074	42,996	103,925	...	...	...	
...	170	17,977	1,839	...	568,494	479,288	458,055	...	21,233	89,206	...	...	...	
...	...	85	...	...	1,832	1,832	1,532	...	300	...	...	...	...	
...	154	19,078	33,612	334,488	2,249,196	1,316,616	1,059,610	171,940	85,066	932,580	421,931	...	510,649	159
...	154	16,917	22,216	334,488	1,209,026	618,247	398,700	171,940	47,607	590,779	...	...	...	
...	...	2,161	11,396	...	1,040,170	698,369	660,910	...	37,459	341,801	...	...	...	
8,240	...	94,043	131,067	192,874	3,381,361	2,733,383	2,358,062	111,076	264,245	647,978	161,609	...	486,369	160
2,986	81	8,139	24,300	2,085	938,563	747,263	702,323	1,656	43,284	191,300	76,300	...	115,000	162
2,986	81	5,978	11,791	2,085	504,497	375,740	351,217	1,656	22,867	128,757	...	...	...	
...	...	2,161	12,509	...	434,066	371,523	351,106	...	20,417	62,543	...	...	...	
8,655	...	54,069	205,720	283,447	1,514,904	1,438,304	1,001,689	178,040	258,575	76,600	...	74,552	151,152	163
1,000	4,400	6,292	48,759	159,625	1,552,346	1,170,489	788,610	133,847	248,032	381,857	519,681	...	[2] 137,824	166
1,592	144	75,398	38,220	175,414	1,693,829	1,259,590	893,529	62,193	303,868	434,239	451,344	...	[2] 17,105	167
5,102	310	23,366	40,174	...	2,287,476	1,774,131	1,570,666	...	203,465	513,345	333,168	...	180,177	168
5,102	310	18,903	30,624	...	1,305,896	913,252	758,915	...	154,337	392,644	...	...	...	
...	...	4,463	9,550	...	981,580	860,879	811,751	...	49,128	120,701	...	...	...	
1,208	368	43,290	57,169	142,618	1,658,828	1,510,836	1,265,680	42,491	202,665	147,992	232,983	...	[2] 84,991	169
6,950	...	5,040	13,205	297,022	1,411,664	1,216,056	793,964	226,949	195,143	195,608	...	196,451	392,059	170
6,950	...	5,040	5,074	297,922	1,024,313	842,415	447,687	226,949	167,779	181,898	...	...	...	
...	...	...	8,131	...	387,351	373,641	346,277	...	27,364	13,710	...	...	...	
...	...	45,627	28,650	114,100	1,918,228	1,595,759	1,251,074	93,193	251,492	322,469	479,298	...	[2] 156,829	171
...	...	38,397	13,054	114,100	1,006,881	871,888	615,512	93,193	163,183	134,993	...	...	...	
...	...	7,230	15,596	...	911,347	723,871	635,562	...	88,309	187,476	...	...	...	
...	1,933	19,401	74,007	168,577	1,777,049	1,568,949	1,314,608	120,860	133,481	208,100	73,744	...	134,356	172
...	834	14,681	41,114	84,034	1,660,589	700,399	591,629	48,059	60,711	960,190	666,390	...	293,800	173
...	834	13,754	38,613	84,034	1,460,949	506,201	411,321	48,059	46,821	954,748	...	...	...	
...	...	927	2,501	...	199,640	194,198	180,308	...	13,890	5,442	...	...	...	
3,720	...	3,801	26,183	128,832	1,564,279	1,242,226	1,077,960	22,928	141,338	322,053	...	43,784	365,837	174
25,178	...	63,515	30,442	273,420	2,446,791	1,247,761	843,144	170,403	234,214	1,199,030	905,275	...	293,755	175
4,632	728	32,073	33,750	205,877	1,346,700	1,086,945	775,587	163,812	147,546	259,755	109,265	...	150,490	176
350	2,477	22,881	13,171	9,932	943,508	805,858	718,898	3,020	83,940	137,650	...	173,835	311,485	177
...	240	14,885	19,063	161,885	2,237,779	1,237,561	1,041,245	142,687	53,629	1,000,218	288,806	...	711,412	180
32	87	22,485	22,886	6,257	1,418,389	896,646	813,076	9,080	74,490	521,743	155,860	...	365,883	181
32	87	20,413	10,539	6,257	924,211	422,612	370,584	9,080	42,948	501,599	...	...	...	
...	...	2,072	12,347	...	494,178	474,034	442,492	...	31,542	20,144	...	...	...	
6,899	1,502	38,446	138,314	147,530	1,869,599	1,574,200	1,353,504	96,394	124,302	295,399	171,237	...	124,162	182
1,670	85	22,863	28,204	152,345	1,450,767	1,079,947	832,748	113,023	134,176	370,820	...	7,097	377,917	183
1,670	...	12,757	11,672	152,345	745,555	486,913	279,218	113,023	94,672	258,642	...	...	...	
...	85	9,822	16,517	...	621,763	563,355	532,656	...	30,699	58,408	...	...	...	
...	...	284	15	...	83,449	29,679	20,874	...	8,805	53,770	...	...	...	

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

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

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

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.											
		Total.	From taxes.						From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants. (Table 6.)	From donations and gifts.	From pension assessments.
			General property.	Special.		Poll.	Business.	Non-business license.					
				Property.	All other.								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.												
184	Stockton, Calif.	$1,694,358	$1,024,921				$95,306	$2,308	$190,413	$18,209	$289,977	$10	$2,559
	City corporation	1,037,667	647,091				89,396	2,308	190,413	18,209	17,218	10	2,559
	School district	656,691	377,830				5,910				272,759		
185	Everett, Mass.	1,181,802	745,612	$71,470	$110,426	$9,106	1,670	1,464	9,458	3,764	3,046		
186	West Hoboken, N. J.	942,287	602,108	9,440		1,100	33,564	3,052	64,596	1,129	177,009	30	1,657
187	Springfield, Mo.	861,185	638,716			7,844	38,302	19,465	62,378	8,630	41,231		
	City corporation	453,245	298,174			7,844	38,302	19,465	62,378	8,630			
	School district	407,940	340,542								41,231		
188	San Jose, Calif.	907,691	501,187				32,994	1,334	12,407	5,635	278,421	26,602	727
	City corporation	449,624	326,472				31,989	1,334	12,407	5,635		26,602	727
	School district	458,067	174,715				1,005				278,421		
190	Medford, Mass.	1,448,234	1,037,703	28,584	119,607	17,678	2,757	1,336	42,610	1,316	2,107		
191	Superior, Wis.	1,470,240	929,067		47,389		109,739	400	260,459	20,951	78,992	496	1,817
193	Dubuque, Iowa	1,259,650	863,853				6,111	2,233	190,557	7,078	21,651	5,321	1,464
	City corporation	865,690	497,327				6,111	2,233	190,557	7,078		5,321	1,464
	School district	393,960	366,526								21,651		
195	Madison, Wis.	1,798,835	1,061,775		137,217		20,535	7,221	218,541	5,124	44,357	578	569
196	Joliet, Ill.	1,175,124	711,070				35,730	5,121	164,990	7,317	31,052	373	936
	City corporation	723,235	299,242				35,730	5,121	164,990	7,262		373	936
	School district	451,889	411,828							55	31,052		
197	Brookline, Mass.	2,510,326	1,437,254	203,936	605,322	15,979	1,904	507	13,031	948	2,110	10	
198	Muncie, Ind.	798,945	504,265			4,556	1,130	668	162,789	1,578	60,121	132	2,213
	City corporation	431,902	225,156			2,271	1,130	668	162,789	1,578		132	163
	School district	367,043	279,109			2,285					60,121		2,050
199	Evanston, Ill.	1,370,138	959,306				12,029	27,094	120,295	5,563	22,481	1,770	1,896
	City corporation	712,077	333,202				12,029	27,094	120,295	5,563		1,770	986
	School district	647,931	615,974								22,481		910
	Park district	10,130	10,130										
200	Columbia, S. C.	1,070,103	614,989			9,854	115,013	1,743	19,615	38,442	29,379	200	
	City corporation	868,607	451,913			4,484	115,013	1,676	19,615	38,442			
	School district	201,496	163,076			5,370		67			29,379	200	
202	Taunton, Mass.	1,617,223	764,921	111,184	96,404	16,614		3,650	11,051	1,595	2,574		
204	Battle Creek, Mich.	1,723,280	1,372,195				2,517	210	73,927	12,816	85,408	1,300	
	City corporation	861,768	629,124				2,517	210	73,927	12,816			
	School district	861,512	743,071								85,408	1,300	
205	Newport News, Va.	709,409	408,587			3,804	145,171	3,670	8,312	41,763	38,688		
206	Waterloo, Iowa	1,168,417	881,732			11,690	3,385	545	79,874	12,819	17,889	430	955
	City corporation	626,049	360,317			11,690	3,385	545	79,874	12,819		430	955
	School district	542,368	521,415								17,889		
207	East Chicago, Ind.	1,097,002	748,189			4,500	25,936	544	249,603	2,307	52,457		
	City corporation	714,426	424,733			2,350	25,936	544	249,603	2,307			
	School district	382,576	323,456			2,150					52,457		
208	Hammond, Ind.	1,023,545	759,802			10,944	14,783	6,284	2,166	4,910	50,125	576	2,050
	City corporation	503,868	301,775			4,574	14,783	6,284	2,166	4,910		576	1,042
	School district	519,677	458,027			6,370					50,125		1,008
209	Aurora, Ill.	927,792	612,798				13,825	9,941	71,659	4,965	34,374		2,311
	City corporation	653,168	387,553				13,825	9,941	71,659	4,965			691
	School district	274,624	225,245								34,374		1,620
210	Council Bluffs, Iowa	1,279,670	823,960			4,434	4,470	1,427	176,696	7,828	23,626	220	798
	City corporation	764,137	342,226			4,434	4,470	1,427	176,696	7,828	2,552	220	798
	School district	515,533	481,734								21,074		
211	Chicopee, Mass.	1,466,511	862,154	117,303	66,859	16,607	7,427	444	7,839	4,292	2,580		6,010
212	New Rochelle, N. Y.	2,324,770	1,970,864	3,730	112,536		9,864	5,582	74,289	5,464	47,386	3,816	7,009
214	Auburn, N. Y.	1,373,748	904,196	8,246	36,137		63,694	447	67,469	4,202	111,316	652	4,440

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 12, see text discussion for Table 12, p. 21.

PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 15.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From highway privileges.	From rents of investment properties. (Table 6.)	From interest. (Table 6.)	From earnings of general departments. (Table 7.)	From earnings of public service enterprises. (Table 8.)	Total.	For expenses and interest. Total.	Expenses of general departments. (Table 9.)	Expenses of public service enterprises. (Table 11.)	Interest.	For outlays.[1] (Table 12.)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.														
$16,972	$2,137	$7,536	$21,339	$22,671	$1,714,132	$1,355,712	$1,229,616	$16,558	$109,538	$358,420	$19,774		$338,646	184
16,972	2,137	7,344	21,339	22,671	1,017,858	739,928	689,457	16,558	33,913	277,930				
		192			696,274	615,784	540,159		75,625	80,490				
		30,451	48,619	146,716	1,469,024	1,302,682	1,074,192	56,412	172,078	166,342	287,222		[1] 120,880	185
26,408		16,103	6,091		908,011	853,734	795,303		58,431	54,277		$34,276	88,553	186
1,000	1,106	8,365	28,510	5,638	884,202	698,996	672,784	4,354	21,858	185,206	23,017		162,189	187
1,000	1,106	2,827	7,881	5,638	420,309	330,519	313,056	4,354	13,109	89,790				
		5,538	20,629		463,893	368,477	359,728		8,749	95,416				
4,366	220	4,971	38,827		868,718	799,956	752,643		47,313	68,762		38,973	107,735	188
4,366	220	4,971	34,901		381,235	343,365	314,302		29,063	37,870				
			3,926		487,483	456,591	438,341		18,250	30,892				
79	1,500	25,016	45,559	122,382	1,560,745	1,207,369	968,356	82,323	156,690	353,376	112,511		240,865	190
321	5	10,680	9,924		1,825,880	1,267,769	1,198,706	428	68,635	558,111	355,640		202,471	191
		6,311	9,155	145,916	1,344,410	1,118,750	929,512	114,441	74,797	225,660	84,760		140,900	193
		5,143	4,775	145,681	925,460	707,526	519,788	114,441	73,297	217,934				
		1,168	4,380	235	418,950	411,224	409,724		1,500	7,726				
		51,669	31,652	219,597	2,266,529	1,438,613	1,095,646	196,894	146,073	827,916	467,694		360,222	195
2,060	122	12,472	15,351	188,530	1,343,087	912,268	748,279	99,413	64,576	430,819	167,963		262,856	196
2,060	54	12,472	6,465	188,530	646,760	515,740	365,036	99,413	51,291	131,020				
	68		8,886		696,327	396,528	383,243		13,285	299,799				
	480	6,227	69,436	153,172	2,452,046	2,185,658	1,923,597	117,969	144,092	266,388		58,280	324,668	197
		2,111	33,089	26,293	854,751	627,091	583,405	21,221	22,465	227,660	55,806		171,854	198
		1,101	10,621	26,293	497,623	284,619	251,642	21,221	11,756	213,004				
		1,010	22,468		357,128	342,472	331,763		10,709	14,656				
7,873		10,915	35,120	165,796	1,595,166	1,257,713	1,115,861	85,268	56,584	337,453	225,028		112,425	199
7,873		7,717	29,752	165,796	748,317	623,832	502,386	85,268	36,178	124,485				
		3,198	5,368		839,607	627,139	608,788		18,351	212,468				
					7,242	6,742	4,687		2,055	500				
	224	4,796	18,406	217,442	1,108,818	920,973	690,616	98,804	131,553	187,845	38,715		149,130	200
	224	3,027	16,771	217,442	900,799	723,104	506,626	98,804	117,674	177,695				
		1,769	1,635		208,019	197,869	183,990		13,879	10,150				
974		58,273	71,694	478,289	1,742,434	1,529,795	1,016,572	354,934	158,289	212,639	125,211		87,428	202
	1,235	23,003	44,578	106,091	1,850,679	1,227,439	1,080,592	71,608	75,239	623,240	127,399		495,841	204
	822	6,975	29,286	106,091	961,041	632,709	510,927	71,608	50,174	328,332				
	413	16,028	15,292		889,638	594,730	569,665		25,065	294,908				
4,219		10,200	17,952	27,043	1,147,453	868,081	769,351	13,666	85,064	279,372	438,044		[1] 158,672	205
		3,753	21,456	133,889	1,933,291	1,056,531	858,651	97,457	100,423	876,760	764,874		111,886	206
		3,486	18,659	133,889	754,791	521,739	368,750	97,457	55,532	233,052				
		267	2,797		1,178,500	534,792	489,901		44,891	643,708				
		9,441	4,025		1,427,984	768,303	725,900		42,403	659,681	330,982		328,699	207
		6,331	2,622		840,518	426,662	399,271		27,391	413,856				
		3,110	1,403		587,466	341,641	326,629		15,012	245,825				
	18	6,354	25,644	139,889	1,107,187	932,334	755,451	133,771	43,112	174,853	83,642		91,211	208
		5,517	22,352	139,889	555,130	504,846	341,685	133,771	29,390	50,284				
	18	837	3,292		552,057	427,488	413,766		13,722	124,569				
4,688		865	23,645	148,721	909,541	791,205	621,761	126,376	43,068	118,336		18,251	136,587	209
4,688		865	10,260	148,721	551,773	480,408	325,307	126,376	28,725	71,365				
			13,385		357,768	310,797	296,454		14,343	46,971				
10,070		10,320	16,692	199,129	1,670,295	916,233	745,449	120,133	50,651	754,062	390,625		363,437	210
10,070		7,154	7,133	199,129	879,381	434,843	285,101	120,133	29,609	444,538				
		3,166	9,559		790,914	481,390	460,348		21,042	309,524				
	822	7,473	25,487	341,214	1,778,934	1,186,093	815,193	274,712	96,188	592,841	312,423		280,418	211
5,815	265	16,605	59,169	2,376	2,539,763	1,689,580	1,512,634	2,250	174,696	850,183	214,993		635,190	212
	102	12,515	22,488	137,844	1,455,441	1,197,010	1,027,746	117,782	51,482	258,431	81,693		176,738	214

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

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

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

City number.	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT.	REVENUE RECEIPTS.											
		Total.	From taxes.						From special assessments and special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants. (Table 6.)	From donations and gifts.	From pension assessments.
			General property.	Special. Property.	Special. All other.	Poll.	Business.	Nonbusiness license.					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.												
215	Quincy, Ill.	$1,287,702	$843,089				$8,334	$5,940	$204,924	$4,584	$32,882	$185	$828
	City corporation	812,229	409,586				8,334	5,940	204,924	4,584		185	828
	School district	475,473	433,503								32,882		
218	Poughkeepsie, N. Y.	1,166,229	713,381	$18,099	$45,503		37,957	1,254	39,139	2,287	85,669	2,007	988
219	Pontiac, Mich.	1,220,772	710,090				4,401	2,115	214,889	2,352	66,041		
	City corporation	776,042	352,964				4,401	2,115	214,889	2,352			
	School district	444,730	357,126								66,041		
220	Austin, Tex.	1,184,175	615,498				2,942	983		6,589	89,979		
	City corporation	921,945	462,559				2,942	983		6,589			
	School district	262,230	152,939								89,979		
222	Easton, Pa.	676,880	564,000				32,144	347		4,447	41,480		
	City corporation	446,846	386,530				32,144	347		4,447			
	School district	230,034	177,470								41,480		
223	Wilmington, N. C.	868,752	566,630			$14,457	70,487	5,327		11,027	38,899	825	339
	City corporation	685,572	438,431			10,218	70,487	4,540		3,548			339
	School district	183,180	128,199			4,239		787		7,479	38,899	825	
226	Portsmouth, Ohio	804,175	482,267		1,928		3,058	21,541	49,048	7,366	19,108		
	City corporation	556,199	259,129		1,928		3,058	21,541	49,048	7,366	481		
	School district	247,976	223,138								18,627		
227	New Brunswick, N. J.	1,172,608	732,642	4,568			19,945	1,484	30,041	2,226	90,419		
228	Ogden, Utah	1,170,736	574,855				12,468	3,325	181,468	28,055	128,009	500	
	City corporation	764,431	305,259				12,468	3,325	181,468	28,055		500	
	School district	406,305	269,596								128,009		
229	Oshkosh, Wis.	974,247	686,667		66,116		12,017	1,210	13,934	2,885	49,663	250	778
230	Hazleton, Pa.	508,784	366,647			33,421	21,450	1,546	9,503	3,122	49,510		5,503
	City corporation	194,176	147,358			8,565	21,450	1,546	9,503	3,063			
	School district	314,608	219,289			24,856				59	49,510		5,503
237	Columbus, Ga.	894,046	464,344			6,364	99,514	2,363	3,800	29,892	37,877	2,000	
240	Moline, Ill.	1,105,468	666,289				9,856	6,841	147,773	2,126	18,447	2,749	529
	City corporation	736,288	332,426				9,856	6,841	147,773	2,126		375	529
	School district	369,180	333,863								18,447	2,374	
241	Kokomo, Ind.	576,151	335,629			2,751	1,126	3	173,773	1,729	34,331		
	City corporation	359,385	166,329			1,382	1,126	3	173,773	1,729			
	School district	216,766	169,300			1,369					34,331		
242	Waltham, Mass.	1,202,034	806,849	59,436	103,943	16,186	2,654	1,123	7,123	2,352	6,968	1,000	
243	West New York, N. J.	1,115,050	710,036				12,962	975	214,598	2,709	135,333		
244	Muskogee, Okla.	1,324,682	888,076				19,356	12,575	2,295	17,933	40,762		
	City corporation	838,700	460,416				19,356	12,575	2,295	17,933			
	School district	485,982	427,660								40,762		
245	Newburgh, N. Y.	839,367	495,980	16,175	27,038		34,181	1,008	30,898	3,825	71,360	1,922	2,286
246	Phoenix, Ariz.	1,232,378	759,709				12,545	13,053		22,437	185,197		
	City corporation	873,153	585,681				12,545	13,053		22,437			
	School district	359,225	174,028								185,197		
248	Newport, R. I.	1,149,243	1,009,452	8		1,251	7,935	2,832	2,607	882	7,679	16,930	2,651
249	Cumberland, Md.	719,588	454,992				2,721	2,166	59,304	15,768	52,550		
	City corporation	520,282	310,062				2,721	2,166	59,304	15,768			
	School district	199,306	144,930								52,550		
250	Anderson, Ind.	1,127,647	361,876			6,386	3,799	882	204,842	1,531	55,110		274
	City corporation	863,054	164,645			2,486	3,799	882	204,842	1,531			274
	School district	264,593	197,231			3,900					55,110		
251	Colorado Springs, Colo.	1,112,196	724,679				19,255	3,573	18,478	5,300	99,460		590
	City corporation	692,879	413,294				19,255	3,573	18,478	5,300			590
	School district	419,317	311,385								99,460		
252	Lynchburg, Va.	1,096,782	543,912			7,725	195,026	11,756	18,611	9,336	32,809		1,793

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 12, see text discussion for Table 12, p. 21.

PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 15.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
					Total.	For expenses and interest.				For outlays.[1] (Table 12.)		Governmental-cost payments.	Payments for expenses and interest.	
From highway privileges.	From rents of investment properties. (Table 6.)	From interest. (Table 6.)	From earnings of general departments. (Table 7.)	From earnings of public service enterprises. (Table 8.)		Total.	Expenses of general departments. (Table 9.)	Expenses of public service enterprises. (Table 11.)	Interest.					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.														
$13,455	$457	$3,138	$19,921	$149,965	$1,347,603	$724,089	$662,237	$46,747	$15,105	$623,514	$59,901	...	$563,613	215
13,455	457	1,687	12,284	149,965	909,511	363,980	309,378	46,747	7,855	545,531	...	...	...	
...	...	1,451	7,637	...	438,092	360,109	352,859	...	7,250	77,983	...	...	...	
500	63	13,806	59,850	145,726	1,148,827	996,194	783,019	119,028	94,147	152,633	...	$17,402	170,035	218
...	48	9,336	62,594	148,906	2,178,222	867,211	630,743	161,791	74,677	1,311,011	957,450	...	353,561	219
...	48	8,190	42,177	148,906	1,219,237	447,970	248,700	161,791	37,479	771,267	...	...	...	
...	...	1,146	20,417	...	958,985	419,241	382,043	...	37,198	539,744	...	...	...	
3,531	5,246	9,959	48,089	401,359	1,121,496	1,038,917	590,200	301,803	146,914	82,579	...	62,679	145,258	220
3,531	1,441	3,321	39,220	401,359	874,097	800,980	354,067	301,803	145,110	73,117	...	...	...	
...	3,805	6,638	8,869	...	247,399	237,937	236,133	...	1,804	9,462	...	...	...	
915	1,011	7,054	24,041	1,441	737,186	664,527	620,616	...	43,911	72,659	60,306	...	12,353	222
915	1,011	6,526	13,485	1,441	371,728	334,513	311,302	...	23,211	37,215	...	...	...	
...	...	528	10,556	...	365,458	330,014	309,314	...	20,700	35,444	...	...	...	
...	...	6,876	39,012	114,873	1,116,868	886,981	614,455	133,822	138,704	229,887	248,116	...	[2] 18,229	223
...	...	4,849	38,287	114,873	732,434	662,804	416,064	133,822	112,918	69,630	...	...	...	
...	...	2,027	725	...	384,434	224,177	198,391	...	25,786	160,257	...	...	...	
363	1,025	4,806	41,764	171,901	765,409	589,433	371,262	98,508	119,663	175,976	...	38,766	214,742	226
363	1,025	3,664	36,695	171,901	462,165	350,855	166,414	98,508	85,933	111,310	...	...	...	
...	...	1,142	5,069	...	303,244	238,578	201,848	...	33,730	64,666	...	...	...	
31,679	...	55,529	40,668	163,407	2,035,453	1,181,431	868,026	158,663	154,742	854,022	862,845	...	[2] 8,823	227
2,415	...	15,405	81,331	142,905	1,624,281	932,574	763,632	50,437	118,505	691,707	453,545	...	238,162	228
2,415	...	8,914	79,122	142,905	1,092,426	534,950	389,938	50,437	94,575	557,476	...	...	...	
...	...	6,491	2,209	...	531,855	397,624	373,694	...	23,930	134,231	...	...	...	
1,112	22	17,050	13,634	108,909	1,069,815	832,711	710,659	59,038	63,014	237,104	95,568	...	141,536	229
66	...	7,942	10,074	...	716,637	452,870	421,879	...	30,991	263,767	207,853	...	55,914	230
66	...	1,862	763	...	276,937	162,693	145,586	...	17,107	114,244	...	...	...	
...	...	6,080	9,311	...	439,700	290,177	276,293	...	13,884	149,523	...	...	...	
250	386	108	108,306	138,842	1,040,784	775,693	655,098	52,481	68,114	265,091	146,738	...	118,353	237
...	1,082	2,134	117,576	130,066	1,031,644	840,129	727,979	82,621	29,529	191,515	...	73,824	265,339	240
...	1,082	1,645	103,569	130,066	649,558	474,433	379,281	82,621	12,531	175,125	...	...	...	
...	...	489	14,007	...	382,086	365,696	348,698	...	16,998	16,390	...	...	...	
...	1,250	2,196	13,133	10,230	737,638	366,593	349,347	7,453	9,793	371,045	161,487	...	209,558	241
...	1,250	554	3,009	10,230	503,314	179,177	168,439	7,453	3,285	324,137	...	...	...	
...	...	1,642	10,124	...	234,324	187,416	180,908	...	6,508	46,908	...	...	...	
3,276	507	24,979	39,081	126,557	1,346,367	944,247	792,570	100,303	51,374	402,120	144,333	...	257,787	242
11,853	...	19,099	7,485	...	1,122,899	851,240	694,908	...	156,332	271,659	7,849	...	263,810	243
...	18	63,459	57,134	223,074	1,231,819	1,108,206	784,334	111,009	212,863	123,613	...	92,863	216,476	244
...	18	48,674	54,359	223,074	712,486	616,165	349,387	111,009	155,769	96,321	...	...	...	
...	...	14,785	2,775	...	519,333	492,041	434,947	...	57,094	27,292	...	...	...	
742	975	10,017	14,622	128,338	693,039	667,441	574,978	45,564	46,899	25,598	...	146,328	171,926	245
...	565	25,923	12,794	200,155	2,781,510	1,165,500	877,549	109,270	178,681	1,616,010	1,549,132	...	66,878	246
...	565	25,923	12,794	200,155	2,173,808	766,826	519,250	109,270	138,306	1,406,982	...	...	...	
...	...	...	...	...	607,702	398,674	358,299	...	40,375	209,028	...	...	...	
8,663	8,275	50,264	27,016	2,798	1,406,890	1,117,356	1,033,780	5,308	78,268	289,534	257,647	...	31,887	248
2,225	...	13,836	11,209	104,817	813,533	541,079	376,474	120,503	44,102	272,454	93,945	...	178,509	249
2,225	...	13,836	9,383	104,817	612,524	362,552	197,947	120,503	44,102	249,972	...	...	...	
...	...	...	1,826	...	201,009	178,527	178,527	...	...	22,482	...	...	...	
...	...	2,633	13,800	476,514	1,219,772	799,405	415,862	368,742	14,801	420,367	92,125	...	328,242	250
...	...	2,006	6,075	476,514	960,575	559,027	179,446	368,742	10,839	401,548	...	...	...	
...	...	627	7,725	...	259,197	240,378	236,416	...	3,962	18,819	...	...	...	
7,314	...	1,780	39,489	192,278	979,140	879,746	730,334	64,933	84,479	99,394	...	133,056	232,450	251
7,314	...	1,780	31,017	192,278	603,784	520,362	390,135	64,933	65,294	83,422	...	...	...	
...	...	...	8,472	...	375,356	359,384	340,199	...	19,185	15,972	...	...	...	
...	4,440	33,350	55,700	182,324	1,001,672	926,151	710,480	73,220	142,451	75,521	...	95,110	170,631	252

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

TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 18. For absolute amounts, see Table 3.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM— All revenues.	Taxes. General property.	Taxes. Special.	Taxes. Poll.	Taxes. Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments	Earnings of public service enterprises.	PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR— All governmental costs.	Expenses and inserest. All expenses and interest.	Expenses and inserest. Expenses of general departments.	Expenses and inserest. Expenses of public service enterprises	Expenses and inserest. Interest.	Outlays.	Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER— Governmental-cost payments	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER— Payments for expenses and interest.
	Grand total	$44.32	$28.84	$1.48	$0.07	$1.44	$2.25	$0.27	$1.92	$2.30	$1.15	$4.59	$49.03	$38.04	$30.24	$2.72	$5.07	$10.99	$4.71	......	$6.28
	Group I	51.04	34.22	2.12	0.04	1.70	2.13	0.25	1.36	3.51	1.24	4.48	55.20	44.90	35.88	2.36	6.66	10.30	4.16	......	6.14
	Group II	50.88	28.88	0.14	0.04	1.73	2.98	0.35	5.66	2.13	1.47	7.50	54.84	40 89	30.62	5.41	4.86	13.95	3.96	......	9.99
	Group III	37.29	24.14	0.91	0.11	1.26	2.10	0.29	1.87	1.31	0.99	4.31	42.68	31.85	25.38	2.65	3.82	10.84	5.39	......	5.44
	Group IV	34.42	21.75	0.83	0.14	1.03	2.54	0.31	1.97	0.80	0.94	4.12	40.04	27.73	22.25	2.49	2.99	12.31	5.61	......	6.69
	Group V	34.20	21.80	1.46	0.13	0.85	2.15	0.26	1.79	0.64	1.05	4.06	39.59	28.93	23.23	2.82	2.89	10.65	5.39	......	5.26
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.																				
1	New York, N. Y	$53.49	$35.91	$3.53	......	$1.56	$1.66	$0.26	$1.32	$4.03	$0.72	$4.51	$59.53	$51.31	$38.81	$1.44	$11.05	$8.23	$6.04	......	$2.18
2	Chicago, Ill	40.89	27.13	......	......	1.49	3.87	0.24	1.20	2.04	1.56	3.37	47.99	34.07	29.78	2.15	2.15	13.92	7.10	......	6.82
3	Philadelphia, Pa	45.27	30.77	......	$0.06	1.15	0.55	0.07	0.95	6.63	1.36	3.73	47.51	38.83	32.52	2.22	4.09	8.68	2.23	......	6.44
6	St. Louis, Mo	39.55	26.00	0.10	......	3.34	1.99	0.13	1.01	2.05	1.30	3.62	40.57	34.99	30.56	3.31	1.13	5.58	1.02	......	4.56
7	Boston, Mass	71.38	44.66	12.29	0.52	0.34	0.46	0.16	0.51	4.90	2.54	5.01	65.48	57.44	45.55	3.18	8.72	8.03	......	$5.91	13.94
9	Los Angeles, Calif	73.52	44.86	......	......	4.34	7.43	1.00	2.12	1.25	2.03	10.50	69.20	48.58	36.94	7.41	4.23	20.62	......	4.32	24.94
10	Pittsburgh, Pa	54.28	42.29	......	......	1.51	0.71	0.30	0.96	1.69	1.78	5.05	63.01	47.50	39.70	3.06	4.74	15.51	8.73	......	6.78
11	San Francisco, Calif	51.99	36.61	......	......	2.57	1.98	0.23	2.18	1.44	1.23	5.75	53.04	40.90	31.80	4.31	4.78	12.14	1.05	......	11.08
12	Buffalo, N. Y	55.28	38.63	0.70	......	2.02	1.99	0.20	4.50	1.36	1.44	4.45	57.13	46.92	40.31	2.91	3.70	10.21	1.85	......	8.35
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.																				
14	Washington, D. C	$55.42	$23.07	$0.01	......	$4.84	$0.90	$0.72	$21.25	$0.75	$1.51	$2.36	$51.63	$41.15	$38.94	$1.80	$0.41	$10.48	......	$3.79	$14.27
16	Cincinnati, Ohio	48.15	28.21	0.55	......	1.66	1.03	0.13	1.88	8.18	1.79	4.71	53.48	43.57	31.90	2.66	9.01	9.91	$5.34	......	4.58
17	New Orleans, La	35.27	23.47	(1)	$0.15	1.50	0.69	0.15	1.49	0.91	1.14	5.76	34.69	27.20	17.62	4.61	4.96	7.49	......	0.58	8.07
18	Minneapolis, Minn	45.10	33.42	0.23	......	0.62	4.22	0.26	1.71	0.99	1.52	2.13	49.97	35.10	29.83	1.42	3.85	14.87	4.87	......	10.00
20	Seattle, Wash	91.37	43.91	......	......	0.35	6.89	0.75	2.80	0.76	1.76	34.15	107.72	73.46	38.23	25.01	10.22	34.26	16.35	......	17.91
21	Indianapolis, Ind	33.40	23.94	(1)	0.12	0.45	5.75	0.08	1.19	0.66	1.05	0.17	38.58	28.22	26.53	0.07	1.62	10.37	5.18	......	5.19
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.																				
22	Jersey City, N. J	$38.70	$24.76	$0.10	$0.02	$1.21	$0.29	$0.05	$3.89	$2.18	$0.28	$5.91	$55.38	$36.44	$27.95	$2.33	$6.17	$18.94	$16.68	......	$2.26
23	Rochester, N. Y	39.19	23.58	2.03	......	2.16	3.72	0.05	2.08	1.00	0.68	3.87	47.44	35.70	29.59	1.87	4.24	11.75	8.25	......	3.49
25	Denver, Colo	43.03	26.16	......	......	1.18	4.67	0.38	0.75	1.25	1.70	6.94	43.87	33.21	26.66	3.09	3.46	10.66	0.84	......	9.82
27	Columbus, Ohio	33.87	21.07	0.12	......	0.73	2.86	0.08	0.53	2.67	0.99	4.83	36.88	29.97	20.49	4.48	5.00	6.91	3.01	......	3.90
28	Providence, R. I	37.81	28.09	(1)	0.12	0.28	0.26	0.03	0.35	3.13	1.17	4.38	37.63	30.77	25.07	1.70	4.01	6.86	......	$0.19	7.04
29	St. Paul, Minn	37.37	24.60	0.10	......	1.26	4.33	0.16	1.32	1.89	1.13	2.58	45.30	35.37	28.96	2.32	4.09	9.93	7.93	......	2.00
30	Louisville, Ky	29.71	20.07	......	......	1.82	0.81	0.08	1.76	0.51	0.81	3.85	27.78	24.20	20.05	1.86	2.29	3.58	......	1.93	5.51
31	Oakland, Calif	39.69	26.87	......	......	0.73	2.52	0.14	7.58	0.38	0.75	0.73	38.74	33.48	30.36	1.07	2.05	5.26	......	0.96	6.21
33	Atlanta, Ga	31.49	18.74	......	0.26	2.47	2.18	1.02	1.00	0.50	0.61	4.72	31.71	23.79	20.07	2.85	0.87	7.92	0.22	......	7.70
34	Omaha, Nebr	45.21	24.57	......	......	0.59	3.73	0.56	0.75	2.56	0.47	11.98	73.95	38.15	23.86	8.16	6.12	35.80	28.74	......	7.06
35	Worcester, Mass	41.12	25.69	3.80	0.58	0.17	1.27	0.06	0.33	1.52	3.87	3.84	47.58	39.15	34.56	1.25	3.34	8.43	6.46	......	1.97
36	Birmingham, Ala	18.25	5.92	......	......	4.37	1.61	0.88	3.53	0.43	1.09	0.42	22.19	15.84	12.82	0.33	2.69	6.35	3.94	......	2.41
37	Syracuse, N. Y	36.46	24.99	1.53	......	1.69	2.05	0.15	1.81	0.74	0.50	3.00	45.29	32.64	27.14	1.77	3.72	12.66	8.83	......	3.83
38	Richmond, Va	39.91	20.56	......	0.21	3.60	0.57	0.35	1.10	2.98	0.47	10.06	35.56	33.89	21.44	7.60	4.84	1.67	......	4.35	6.02
41	Memphis, Tenn	35.26	22.19	......	......	3.53	0.30	0.64	2.65	0.56	1.53	3.86	33.89	29.27	21.85	2.74	4.68	4.62	......	1.37	5.99
42	Dallas, Tex	35.95	26.00	......	......	0.20	0.04	0.53	2.38	1.84	1.10	3.87	49.02	30.47	24.99	2.28	3.20	18.55	13.07	......	5.48
44	Bridgeport, Conn	46.24	42.47	0.27	0.26	0.16	0.71	0.29	0.76	0.38	0.95	......	52.54	35.34	31.97	......	3.37	17.19	6.30	......	10.90
46	Houston, Tex	38.94	30.26	......	......	0.31	(1)	0.50	2.60	1.31	0.50	3.47	31.93	29.52	21.28	1.54	6.70	2.41	......	7.01	9.41
47	Grand Rapids, Mich	39.67	27.52	......	......	0.42	3.66	0.20	2.67	0.58	1.41	3.21	41.57	29.43	25.30	2.50	1.64	12.14	1.90	......	10.24
48	Scranton, Pa	21.85	17.20	......	0.33	1.24	0.47	0.12	1.49	0.51	0.49	0.01	23.18	21.32	19.42	(1)	1.90	1.86	1.33	......	0.52
50	Youngstown, Ohio	26.25	15.37	0.01	......	0.46	3.62	0.89	0.53	0.92	0.93	3.54	40.93	27.58	21.62	2.78	3.18	13.35	14.68	......	[2] 1.33
51	Springfield, Mass	47.80	33.64	5.64	0.49	0.18	0.82	0.12	0.14	0.64	1.76	4.37	54.00	41.79	36.01	2.20	3.58	12.21	6.20	......	6.00
52	Des Moines, Iowa	44.03	31.71	......	......	0.15	9.84	0.32	0.57	0.29	0.77	0.37	52.97	33.43	30.06	0.81	2.57	19.54	8.94	......	10.60
53	New Bedford, Mass	45.84	33.98	4.45	0.22	0.16	0.30	0.04	0.27	0.98	1.44	3.99	51.59	38.12	31.30	2.17	4.65	13.47	5.75	......	7.72
54	Fall River, Mass	42.29	30.42	6.02	0.41	0.12	0.23	0.05	0.13	1.29	0.85	2.76	45.04	38.01	32.76	1.98	3.27	7.03	2.75	......	4.27
55	Trenton, N. J	38.69	24.06	0.16	0.21	0.46	4.32	0.11	3.13	1.59	0.77	3.87	33.25	28.93	22.62	3.24	3.07	4.32	......	5.43	9.76
56	Norfolk, Va	36.31	18.72	......	0.10	5.44	0.21	0.63	1.24	2.07	1.00	6.90	62.22	37.42	26.18	5.43	5.81	24.80	25.91	......	[2] 1.11
57	Salt Lake City, Utah	42.82	27.02	......	......	0.80	4.91	0.45	3.96	1.10	0.73	3.86	56.23	34.33	26.43	2.34	5.56	21.90	13.41	......	8.49
58	Nashville, Tenn	26.36	13.25	......	......	2.79	0.84	0.46	3.14	1.45	0.90	3.51	29.08	22.57	16.92	1.80	3.86	6.51	2.72	......	3.79
59	Camden, N. J	28.60	16.64	0.14	0.11	1.11	1.24	0.09	2.68	1.97	0.27	4.36	34.12	26.85	22.08	1.74	3.03	7.28	5.52	......	1.75
61	Lowell, Mass	35.01	23.76	4.94	0.42	0.13	0.32	0.09	0.19	0.88	0.67	3.61	43.11	31.73	26.21	2.81	2.71	11.39	8.10	......	3.28
63	Cambridge, Mass	50.60	32.76	8.10	0.46	0.21	0.11	0.05	0.08	2.11	2.09	4.62	46.33	42.24	33.97	3.37	4.90	4.09	......	4.28	8.36
65	Reading, Pa	18.41	12.33	......	0.28	1.05	0.10	0.04	1.37	0.39	0.12	2.72	18.78	16.14	13.13	1.98	1.03	2.64	0.36	......	2.28
66	Spokane, Wash	43.04	25.34	......	......	0.21	3.68	0.58	5.52	0.61	2.30	4.81	35.20	31.32	25.14	1.78	4.40	3.88	......	7.84	11.72
67	Kansas City, Kans	38.57	18.38	......	......	0.84	3.73	0.12	0.33	0.43	0.43	14.31	44.03	30.01	16.17	10.07	3.77	14.02	5.45	......	8.57
68	Yonkers, N. Y	53.36	36.54	2.05	......	0.96	4.20	0.28	2.96	0.63	0.36	5.37	67.72	47.66	38.12	2.64	6.90	20.06	14.36	......	5.70

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

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

TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 18. For absolute amounts, see Table 3.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM— All revenues.	Taxes. General property.	Taxes. Special.	Taxes. Poll.	Taxes. Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments	Earnings of public service enterprises
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.											
71	Lynn, Mass.	$35.64	$22.18	$5.40	$0.41	$0.15	$0.34	$0.10	$0.29	$0.59	$1.72	$4.46
72	Tacoma, Wash.	55.87	24.10	......	......	0.36	2.40	0.85	5.29	1.24	1.26	20.37
73	Elizabeth, N. J.	27.77	17.76	0.02	0.19	0.68	2.11	0.07	3.07	2.29	1.53	0.04
74	Utica, N. Y.	30.87	22.99	1.52	......	1.51	2.19	0.08	1.96	0.36	0.18	0.09
75	Erie, Pa.	33.25	21.21	......	0.17	0.63	2.78	0.16	1.22	0.94	0.58	5.55
76	Lawrence, Mass.	40.95	28.58	6.85	0.58	0.11	0.26	0.08	0.13	0.38	0.93	3.06
77	Oklahoma City, Okla.	35.55	23.69	......	......	0.44	2.16	0.67	0.82	1.53	1.58	4.66
78	Somerville, Mass.	31.37	22.85	2.95	0.46	0.10	0.71	0.04	0.15	0.13	1.25	2.74
82	Canton, Ohio	26.43	15.56	0.02	......	0.68	3.51	1.27	0.50	0.98	0.42	3.50
83	Fort Wayne, Ind.	31.29	14.45	......	0.33	0.17	5.89	0.06	1.49	0.23	0.72	7.94
87	El Paso, Tex.	16.36	8.05	......	......	0.63	0.22	0.30	1.69	0.30	0.55	4.63
89	Knoxville, Tenn.	25.39	13.18	......	0.04	2.05	1.02	0.21	3.20	0.12	1.40	4.17
91	Bayonne, N. J.	46.54	29.19	0.04	......	0.59	0.63	0.09	5.50	1.76	0.19	8.54
92	Peoria, Ill.	28.17	22.50	......	......	0.79	2.28	0.16	1.11	0.31	0.95	0.08
93	Harrisburg, Pa.	29.74	21.42	......	0.18	0.77	0.79	0.09	1.60	1.34	0.25	3.30
94	San Diego, Calif.	51.23	30.28	......	......	1.00	3.91	0.32	5.89	0.79	1.80	7.24
95	Allentown, Pa.	22.74	15.26	......	0.46	0.86	1.80	0.05	1.43	0.35	0.09	2.43
97	Wichita, Kans.	32.01	21.58	......	......	1.02	7.17	0.59	0.38	0.62	0.56	0.09
98	Sioux City, Iowa	37.68	26.21	......	......	0.51	4.32	0.45	0.52	0.95	0.79	3.94
100	South Bend, Ind.	37.06	18.84	......	0.15	0.25	12.27	0.05	1.59	0.31	0.31	3.29
102	Charleston, S. C.	36.10	22.39	......	0.06	2.32	0.85	0.55	2.81	0.72	0.24	6.16
103	Hoboken, N. J.	39.94	27.81	0.18	0.02	1.09	......	0.08	4.26	1.73	0.43	4.33
104	Binghamton, N. Y.	32.74	23.09	1.38	......	0.95	0.92	0.17	2.12	0.32	1.78	2.01
105	Johnstown, Pa.	26.28	19.91	......	0.81	0.71	1.67	1.08	1.13	0.57	0.39	0.01
106	East St. Louis, Ill.	27.79	16.19	......	......	1.96	7.62	0.31	0.78	0.13	0.79	......
107	Brockton, Mass.	34.84	19.71	6.39	0.48	0.14	1.01	0.09	0.08	0.55	2.95	3.44
108	Rockford, Ill.	30.92	21.77	......	......	0.57	2.65	0.38	1.46	0.17	1.47	2.46
113	Pawtucket, R. I.	38.82	28.71	......	0.13	0.29	0.34	0.04	0.25	1.64	0.80	6.62
114	Passaic, N. J.	25.16	18.23	0.19	0.06	0.62	0.71	0.25	3.45	1.33	0.32	(2)
115	Springfield, Ohio	28.16	16.68	0.12	......	2.50	2.36	0.08	0.61	0.88	1.59	3.34
116	Mobile, Ala.	18.75	8.87	......	0.12	2.80	0.98	0.59	0.79	0.33	0.26	4.02
119	Holyoke, Mass.	57.40	26.84	6.74	0.39	0.09	0.25	0.12	0.54	0.88	1.55	19.99
120	Springfield, Ill.	36.41	25.93	......	......	0.48	0.72	0.10	0.82	0.75	0.49	7.12
121	Long Beach, Calif.	52.32	26.07	......	......	1.60	7.39	0.69	8.95	0.42	0.60	6.59
122	Racine, Wis.	37.94	22.26	2.65	......	0.56	4.10	0.23	1.87	0.43	0.52	5.33
124	Chester, Pa.	17.29	13.62	......	......	0.88	0.75	0.27	1.07	0.41	0.28	0.01
125	Chattanooga, Tenn.	24.73	15.59	......	......	2.00	1.18	0.23	3.36	0.51	1.70	0.17
126	Davenport, Iowa	37.18	26.23	......	......	0.43	7.87	0.15	0.55	0.36	1.24	0.35
127	Berkeley, Calif.	38.03	25.93	......	......	0.41	1.79	0.03	7.92	1.10	0.79	0.06
128	Gary, Ind.	42.51	24.94	......	......	0.30	15.27	0.21	1.12	0.17	0.35	0.14
129	Covington, Ky.	22.74	14.45	......	......	1.90	0.35	0.13	1.18	0.11	0.24	4.37
130	Wheeling, W. Va.	27.39	20.45	......	0.14	0.62	0.83	0.18	0.12	0.77	0.36	3.93
131	Lincoln, Nebr.	40.76	27.83	......	0.25	0.54	5.02	0.17	0.68	0.32	0.43	5.53
132	Portsmouth, Va.	21.92	8.25	......	0.09	2.15	......	0.36	0.93	1.80	0.33	8.02
133	Bethlehem, Pa.	24.34	18.64	......	0.57	0.96	1.21	0.25	0.64	0.20	0.29	1.56
134	Haverhill, Mass.	35.74	23.04	4.91	0.41	0.16	0.56	0.06	0.13	1.04	2.17	3.25
135	Lancaster, Pa.	17.93	11.95	......	0.05	0.55	0.09	0.01	0.88	0.27	0.31	3.82
136	Macon, Ga.	29.21	14.94	......	......	3.46	0.09	0.86	1.69	0.67	2.29	5.22
137	Augusta, Ga.	44.84	26.76	......	......	3.31	1.96	0.74	1.54	0.71	4.33	5.50
140	Huntington, W. Va.	27.79	25.02	......	0.25	0.40	0.40	0.49	0.28	0.28	0.24	0.44
141	Niagara Falls, N. Y.	45.47	30.52	3.11	......	2.70	2.65	0.32	1.30	0.68	0.91	3.27
142	East Orange, N. J.	38.17	23.57	0.08	0.15	1.02	2.62	0.03	3.83	1.99	0.96	3.94
143	Roanoke, Va.	21.80	15.01	......	0.20	3.72	0.36	0.67	0.85	0.39	0.34	0.24
144	Highland Park, Mich.	67.39	49.95	......	......	0.25	4.09	0.60	1.79	1.24	1.48	7.98
145	Atlantic City, N. J.	65.53	43.23	0.20	0.01	4.60	0.16	0.14	5.43	5.78	0.98	5.00
146	Fresno, Calif.	48.37	24.81	......	......	2.07	8.41	1.36	9.63	0.21	1.80	0.09
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.											
148	Winston-Salem, N. C.	$27.05	$13.72	$0.03	$0.10	$0.72	$3.95	$0.33	$2.95	$0.18	$1.47	$3.59
149	Malden, Mass.	35.22	23.08	5.21	0.14	0.03	0.76	0.04	0.09	0.98	1.66	3.22
150	Pasadena, Calif.	67.69	32.37	......	......	0.65	1.35	0.23	8.10	0.80	1.78	22.43
152	Kalamazoo, Mich.	29.03	21.21	......	......	0.11	1.54	0.24	1.81	0.32	0.85	2.95
154	Bay City, Mich.	37.93	23.79	......	......	0.07	1.56	0.10	3.21	0.94	0.43	7.82
156	Charlotte, N. C.	19.25	9.13	0.07	0.10	1.92	1.94	0.26	1.97	0.02	0.38	3.46
158	Cicero, Ill.	23.88	14.13	......	......	1.49	4.11	0.05	0.83	0.39	0.23	2.65
159	Cedar Rapids, Iowa	39.25	26.99	......	......	0.28	2.56	0.36	0.74	0.41	0.72	7.19
160	Newton, Mass.	69.43	41.94	14.80	0.35	0.05	2.21	0.04	0.79	2.21	2.89	4.16

City number.	CITY.	PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR— All governmental costs.	Expenses and interest. All expenses and interest.	Expenses and interest. Expenses of general departments.	Expenses and interest. Expenses of public service enterprises.	Expenses and interest. Interest.	Outlays.	Per capita excess of governmental-cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER— Governmental-cost payments	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER— Payments for expenses and interest.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.									
71	Lynn, Mass.	$38.65	$31.49	$25.74	$2.81	$2.94	$7.15	$3.01	......	$4.14
72	Tacoma, Wash.	46.91	35.54	24.51	5.90	5.13	11.37	......	$8.96	20.33
73	Elizabeth, N. J.	33.33	23.86	21.46	0.05	2.36	9.46	5.56	......	3.90
74	Utica, N. Y.	29.06	24.33	22.58	......	1.75	4.73	......	1.81	6.54
75	Erie, Pa.	43.87	24.17	17.98	3.58	2.62	19.69	10.62	......	9.07
76	Lawrence, Mass.	36.31	33.06	27.13	3.01	2.91	3.26	......	4.64	7.90
77	Oklahoma City, Okla.	48.98	32.83	25.54	2.36	4.92	16.16	13.44	......	2.72
78	Somerville, Mass.	29.16	27.65	24.02	1.12	2.51	1.50	......	2.22	3.72
82	Canton, Ohio	43.40	23.65	16.74	2.29	4.61	19.75	16.97	......	2.79
83	Fort Wayne, Ind.	36.63	22.30	16.26	5.43	0.61	14.33	5.34	......	8.99
87	El Paso, Tex.	35.58	21.45	15.36	3.40	2.69	14.13	19.22	......	[1] 5.09
89	Knoxville, Tenn.	37.91	25.84	18.06	2.84	4.94	12.07	12.52	......	[1] 0.45
91	Bayonne, N. J.	65.32	40.16	29.12	5.45	5.58	25.16	18.78	......	6.38
92	Peoria, Ill.	26.21	22.11	21.00	0.08	1.03	4.10	......	1.96	6.05
93	Harrisburg, Pa.	30.20	23.15	19.89	1.58	1.68	7.05	0.46	......	6.60
94	San Diego, Calif.	56.05	37.72	27.07	4.11	6.54	18.34	4.82	......	13.51
95	Allentown, Pa.	21.69	17.21	14.64	1.33	1.25	4.47	......	1.05	5.52
97	Wichita, Kans.	50.63	19.05	15.75	0.12	3.18	31.57	18.62	......	12.96
98	Sioux City, Iowa	44.70	28.03	24.55	2.19	1.30	16.67	7.02	......	9.66
100	South Bend, Ind.	39.95	22.72	18.97	2.74	1.02	17.23	2.89	......	14.34
102	Charleston, S. C.	39.61	24.76	18.10	2.52	4.14	14.84	3.51	......	11.34
103	Hoboken, N. J.	79.22	44.63	32.68	4.51	7.44	34.59	39.28	......	[1] 4.69
104	Binghamton, N. Y.	32.85	27.24	23.77	1.90	1.57	5.61	0.11	......	5.50
105	Johnstown, Pa.	29.40	19.57	17.90	0.01	1.66	9.83	3.12	......	6.71
106	East St. Louis, Ill.	24.97	17.95	15.56	......	2.39	7.02	......	2.82	9.84
107	Brockton, Mass.	44.71	34.82	29.41	2.10	3.31	9.88	9.87	......	0.02
108	Rockford, Ill.	40.51	25.02	21.55	1.68	1.79	15.49	9.60	......	5.90
113	Pawtucket, R. I.	37.71	31.04	23.34	2.58	5.12	6.67	......	1.11	7.78
114	Passaic, N. J.	29.77	24.87	21.94	......	2.93	4.90	4.61	......	0.29
115	Springfield, Ohio	27.36	21.36	16.90	1.88	2.57	6.00	......	0.80	6.80
116	Mobile, Ala.	19.25	15.81	11.25	1.83	2.73	3.44	0.50	......	2.94
119	Holyoke, Mass.	61.41	54.51	33.98	17.46	3.07	6.90	4.01	......	2.89
120	Springfield, Ill.	35.62	29.33	22.95	4.98	1.40	6.28	......	0.79	7.08
121	Long Beach, Calif.	64.00	39.18	30.69	5.36	3.13	24.81	11.68	......	13.14
122	Racine, Wis.	45.97	28.75	23.40	4.47	0.89	17.22	8.03	......	9.10
124	Chester, Pa.	21.56	17.34	15.12	0.01	2.21	4.22	4.27	......	[1] 0.05
125	Chattanooga, Tenn.	33.28	22.20	18.04	0.21	3.95	11.08	8.55	......	2.53
126	Davenport, Iowa	36.16	24.32	22.52	0.09	1.71	11.84	......	1.01	12.86
127	Berkeley, Calif.	48.88	33.39	30.46	0.14	2.79	15.50	10.85	......	4.64
128	Gary, Ind.	48.11	25.25	24.09	0.18	0.98	22.85	5.60	......	17.25
129	Covington, Ky.	19.10	17.57	12.88	2.29	2.40	1.54	......	3.63	5.17
130	Wheeling, W. Va.	41.19	24.23	19.95	2.50	1.78	16.95	13.79	......	3.16
131	Lincoln, Nebr.	44.32	30.67	24.03	4.69	1.95	13.66	3.56	......	10.09
132	Portsmouth, Va.	29.61	23.75	14.50	3.91	5.35	5.86	7.69	......	[1] 1.83
133	Bethlehem, Pa.	55.53	16.53	13.62	0.82	2.10	39.00	31.19	......	7.81
134	Haverhill, Mass.	36.10	33.36	29.47	1.69	2.20	2.74	0.37	......	2.37
135	Lancaster, Pa.	16.77	16.09	12.59	2.33	1.16	0.68	......	1.16	1.84
136	Macon, Ga.	31.74	25.95	20.41	3.39	2.15	5.79	2.53	......	3.26
137	Augusta, Ga.	40.97	31.59	25.61	2.50	3.48	9.38	......	3.87	13.25
140	Huntington, W. Va.	26.76	22.07	19.95	0.20	1.92	4.69	......	1.03	5.72
141	Niagara Falls, N. Y.	48.51	34.39	28.15	1.82	4.43	14.11	3.04	......	11.07
142	East Orange, N. J.	40.46	30.04	23.97	2.94	3.13	10.43	2.29	......	8.14
143	Roanoke, Va.	24.19	16.91	14.90	0.07	1.94	7.29	2.39	......	4.90
144	Highland Park, Mich.	64.15	48.54	39.25	3.24	6.05	15.61	......	3.23	18.85
145	Atlantic City, N. J.	69.13	57.70	44.33	3.31	10.06	11.42	3.59	......	7.83
146	Fresno, Calif.	71.05	32.61	30.55	0.17	1.88	38.44	22.68	......	15.77
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.									
148	Winston-Salem, N. C.	$39.46	$24.66	$16.60	$3.40	$4.66	$14.80	$12.41	......	$2.39
149	Malden, Mass.	33.97	30.54	24.99	1.61	3.94	3.43	......	$1.25	4.68
150	Pasadena, Calif.	73.57	56.82	36.13	18.38	2.30	16.75	5.87	......	10.87
152	Kalamazoo, Mich.	31.34	24.52	20.51	2.59	1.42	6.82	2.31	......	4.51
154	Bay City, Mich.	49.38	30.66	22.30	6.97	1.38	18.72	11.45	......	7.27
156	Charlotte, N. C.	25.12	21.56	15.33	2.93	3.30	3.56	5.87	......	[1] 2.31
158	Cicero, Ill.	27.14	23.00	18.97	2.64	1.39	4.15	3.26	......	0.89
159	Cedar Rapids, Iowa	48.32	28.28	22.76	3.69	1.83	20.03	9.06	......	10.97
160	Newton, Mass.	72.91	58.94	50.85	2.40	5.70	13.97	3.48	......	10.49

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

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

TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 18. 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—	
			Taxes.											Expenses and interest.							
		All revenues.	General property.	Special.	Poll.	Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.	All governmental costs.	All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.		Governmental-cost payments.	Payments for expenses and interest.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.																				
162	New Castle, Pa	$19.00	$14.84	......	$0.34	$0.63	$0.76	$0.50	$1.11	$0.25	$0.54	$0.05	$20.68	$16.47	$15.48	$0.04	$0.95	$4.22	$1.68	......	$2.53
163	Galveston, Tex	35.51	17.09	......	......	0.25	0.13	0.40	5.32	1.40	4.60	6.33	33.85	32.14	22.38	3.98	5.78	1.71	......	$1.67	3.38
166	Montgomery, Ala	23.46	8.65	......	......	4.46	2.16	0.89	2.30	0.27	1.11	3.63	35.27	26.59	17.92	3.04	5.64	8.68	11.81	......	[1] 3.13
167	Woonsocket, R. I	28.39	20.30	......	0.16	0.38	0.58	0.02	0.31	1.76	0.87	4.01	38.70	28.78	20.41	1.42	6.94	9.92	10.31	......	[1] 0.39
168	Mount Vernon, N. Y	44.68	36.23	$1.63	......	0.41	2.24	0.18	2.41	0.66	0.92	......	52.30	40.56	35.91	......	4.65	11.74	7.62	......	4.12
169	Chelsea, Mass	32.60	21.31	4.30	0.42	0.15	0.41	0.07	0.35	1.03	1.31	3.26	37.93	34.54	28.94	0.97	4.63	3.38	5.33	......	[1] 1.94
170	Pueblo, Colo	37.30	23.52	......	......	0.45	3.87	0.56	1.41	0.28	0.31	6.91	32.74	28.20	18.41	5.26	4.53	4.54	......	4.56	9.09
171	Lakewood, Ohio	33.39	22.34	0.21	......	0.26	5.33	0.25	0.62	1.06	0.66	2.65	44.51	37.02	29.03	2.16	5.84	7.48	11.12	......	[1] 3.64
172	Salem, Mass	40.05	27.40	5.46	0.47	0.06	0.23	0.15	0.08	0.50	1.74	3.96	41.78	36.89	30.91	2.84	3.14	4.89	1.73	......	3.16
173	Wichita Falls, Tex	23.38	14.99	......	......	0.10	2.44	1.32	1.22	0.36	0.97	1.98	39.05	16.47	13.91	1.13	1.43	22.58	15.67	......	6.91
174	Pittsfield, Mass	38.05	25.38	5.06	0.46	0.09	1.85	0.19	1.19	0.18	0.62	3.05	37.02	29.39	25.51	0.54	3.34	7.62	......	1.04	8.66
175	Perth Amboy, N. J	36.53	21.73	0.07	0.02	0.66	1.87	0.19	2.68	2.10	0.72	6.48	57.98	29.57	19.98	4.04	5.55	28.41	21.45	......	6.96
176	Beaumont, Tex	29.51	19.42	......	0.09	0.17	0.30	0.48	2.44	0.89	0.80	4.91	32.11	25.92	18.49	3.91	3.52	6.19	2.61	......	3.59
177	Lexington, Ky	26.71	19.28	......	......	2.68	2.11	0.19	1.26	0.61	0.31	0.24	22.55	19.26	17.18	0.07	2.01	3.29	......	4.15	7.44
180	Kenosha, Wis	46.66	33.45	4.22	......	0.91	0.93	0.27	2.19	0.36	0.46	3.88	53.58	29.63	24.93	3.42	1.28	23.95	6.91	......	17.03
181	Charleston, W. Va	30.55	26.79	......	0.20	0.59	1.20	0.52	(2)	0.55	0.55	0.15	34.33	21.70	19.68	0.22	1.80	12.63	3.77	......	8.85
182	Fitchburg, Mass	41.26	26.83	5.24	0.56	0.15	0.27	0.07	0.05	1.14	3.36	3.58	45.42	38.24	32.88	2.34	3.02	7.18	4.16	......	3.02
183	Oak Park, Ill	35.64	22.97	......	......	1.48	5.47	0.09	0.62	0.60	0.69	3.72	35.46	26.40	20.36	2.76	3.28	9.06	......	0.17	9.24
184	Stockton, Calif	41.52	25.11	......	......	2.39	4.67	0.45	7.17	0.65	0.52	0.56	42.00	33.22	30.13	0.41	2.68	8.78	0.48	......	8.30
185	Everett, Mass	29.21	18.43	4.50	0.23	0.08	0.23	0.09	0.08	0.75	1.20	3.63	36.31	32 20	26.55	1.39	4.25	4.11	7.10	......	[1] 2.99
186	West Hoboken, N. J	23.37	14.94	0.23	0.03	0.91	1.60	0.03	4.43	1.05	0.15	......	22.52	21.18	19.73	......	1.45	1.35	......	0.85	2.20
187	Springfield, Mo	21.48	15.93	......	0.20	1.44	1.56	0.22	1.03	0.26	0.71	0.14	22.06	17.44	16.78	0.11	0.55	4.62	0.57	......	4.05
188	San Jose, Calif	22.74	12.56	......	......	0.86	0.31	0.14	7.66	0.24	0.97	......	21.77	20.04	18.86	......	1.19	1.72	......	0.98	2.70
190	Medford, Mass	36.33	26.03	3.72	0.44	0.10	1.07	0.03	0.05	0.67	1.14	3.07	39.16	30.29	24.29	2.07	3.93	8.87	2.82	......	6.04
191	Superior, Wis	37.06	23.42	1.19	......	2.78	6.57	0.53	2.05	0.28	0.25	......	46.03	31.96	30.22	0.01	1.73	14.07	8.96	......	5.10
193	Dubuque, Iowa	32.15	22.05	......	......	0.21	4.86	0.18	0.73	0.16	0.23	3.72	34.31	28.55	23.72	2.92	1.91	5.76	2.16	......	3.60
195	Madison, Wis	46.16	27.25	3.52	......	0.71	5.61	0.13	1.17	1.33	0.81	5.64	58.16	36.92	28.12	5.05	3.75	21.25	12.00	......	9.24
196	Joliet, Ill	30.41	18.40	......	......	1.06	4.27	0.19	0.84	0.38	0.40	4.88	34.76	23.61	19.37	2.57	1.67	11.15	4.35	......	6.80
197	Brookline, Mass	65.61	37.56	21.15	0.42	0.06	0.34	0.02	0.06	0.18	1.81	4.00	64.09	57.12	50.28	3.08	3.77	6.96	......	1.52	8.49
198	Muncie, Ind	20.94	13.22	......	0.12	0.05	4.27	0.04	1.64	0.06	0.87	0.69	22.40	16.44	15.29	0.56	0.59	5.97	1.46	......	4.50
199	Evanston, Ill	36.19	25.34	......	......	1.03	3.18	0.15	0.69	0.50	0.93	4.38	42.13	33.22	29.47	2.25	1.49	8.91	5.94	......	2.97
200	Columbia, S. C	28.28	16.25	......	0.26	3.09	0.52	1.02	0.78	0.13	0.49	5.75	29.31	24.34	18.25	2.61	3.48	4.96	1.02	......	3.94
202	Taunton, Mass	43.40	20.53	5.57	0.45	0.10	0.30	0.04	0.07	1.59	1.92	12.84	46.76	41.06	27.28	9.53	4.25	5.71	3.36	......	2.35
204	Battle Creek, Mich	46.45	36.99	......	......	0.07	1.99	0.35	2.34	0.65	1.20	2.86	49.88	33.09	29.13	1.93	2.03	16.80	3.43	......	13.37
205	Newport News, Va	19.19	11.05	......	0.10	4.03	0.22	1.13	1.05	0.39	0.49	0.73	31.03	23.48	20.81	0.37	2.30	7.56	11.85	......	[1] 4.29
206	Waterloo, Iowa	31.61	23.85	......	0.32	0.11	2.16	0.35	0.52	0.10	0.58	3.62	52.30	28.58	23.23	2.64	2.72	23.72	20.69	......	3.03
207	East Chicago, Ind	29.78	20.31	......	0.12	0.72	6.78	0.06	1.42	0.26	0.11	......	38.76	20.85	19.70	......	1.15	17.91	8.98	......	8.92
208	Hammond, Ind	27.83	20.66	......	0.30	0.57	0.06	0.13	1.43	0.17	0.70	3.80	30.10	25.35	20.54	3.64	1.17	4.75	2.27	......	2.48
209	Aurora, Ill	25.28	16.70	......	......	0.65	1.95	0.14	1.00	0.15	0.64	4.05	24.78	21.56	16.94	3.44	1.17	3.22	......	0.50	3.72
210	Council Bluffs, Iowa	34.88	22.46	......	0.12	0.16	4.82	0.21	0.67	0.56	0.45	5.43	45.52	24.97	20.32	3.27	1.38	20.55	10.65	......	9.90
211	Chicopee, Mass	39.98	23.51	5.02	0.45	0.21	0.21	0.12	0.23	0.23	0.69	9.30	48.50	32.34	22.23	7.49	2.62	16.16	8.52	......	7.65
212	New Rochelle, N. Y	63.53	53.86	3.18	......	0.42	2.03	0.15	1.59	0.62	1.62	0.06	69.41	46.17	41.34	0.06	4.77	23.23	5.88	......	17.36
214	Auburn, N. Y	37.79	24.88	1.22	......	1.76	1.86	0.12	3.20	0.35	0.62	3.79	40.04	32.93	28.27	3.24	1.42	7.11	2.25	......	4.86
215	Quincy, Ill	35.79	23.43	......	......	0.40	5.70	0.13	0.94	0.47	0.55	4.17	37.46	20.13	18.41	1.30	0.42	17.33	1.66	......	15.67
218	Poughkeepsie, N. Y	32.98	20.17	1.80	......	1.11	1.11	0.06	2.51	0.41	1.69	4.12	32.49	28.17	22.14	3.37	2.66	4.32	......	0.49	4.81
219	Pontiac, Mich	35.98	20.93	......	......	0.19	6.33	0.07	1.95	0.28	1.84	4.39	64.19	25.56	18.59	4.77	2.20	38.64	28.22	......	10.42
220	Austin, Tex	33.70	17.52	......	......	0.11	......	0.19	2.56	0.53	1.37	11.42	31.92	29.57	16.80	8.59	4.18	2.35	......	1.78	4.13
222	Easton, Pa	19.86	16.55	......	......	0.95	......	0.13	1.22	0.26	0.71	0.04	21.63	19.50	18.21	......	1.29	2.13	1.77	......	0.36
223	Wilmington, N. C	25.56	16.67	......	0.43	2.23	......	0.32	1.18	0.20	1.15	3.38	32.86	26.10	18.08	3.94	4.08	6.76	7.30	......	[1] 0.54
226	Portsmouth, Ohio	24.12	14.46	0.06	......	0.74	1.47	0.22	0.57	0.19	1.25	5.16	22.96	17.68	11.13	2.95	3.59	5.28	......	1.16	6.44
227	New Brunswick, N. J	35.26	22.03	0.14	......	0.64	0.90	0.07	2.72	2.62	1.22	4.91	61.21	35.53	26.10	4.77	4.65	25.68	25.95	......	[1] 0.27
228	Ogden, Utah	35.29	17.33	......	......	0.48	5.47	0.85	3.87	0.54	2.45	4.31	48.96	28.11	23.02	1.52	3.57	20.85	13.67	......	7.18
229	Oshkosh, Wis	29.38	20.71	1.99	......	0.40	0.42	0.09	1.53	0.55	0.41	3.28	32.26	25.11	21.43	1.78	1.90	7.15	2.88	......	4.27
230	Hazleton, Pa	15.59	11.24	......	1.02	0.70	0.29	0.10	1.69	0.25	0.31	......	21.96	13.88	12.93	......	0.95	8.08	6.37	......	1.71
237	Columbus, Ga	28.46	14.78	......	0.20	3.24	0.12	0.95	1.27	0.02	3.45	4.42	33.14	24.70	20.86	1.67	2.17	8.44	4.67	......	3.77
240	Moline, Ill	35.47	21.38	......	......	0.54	4.74	0.07	0.70	0.10	3.77	4.17	33.10	26.96	23.36	2.65	0.95	6.14	......	2.37	8.51
241	Kokomo, Ind	18.51	10.78	......	0.09	0.04	5.58	0.06	1.10	0.11	0.42	0.33	23.70	11.78	11.22	0.24	0.31	11.92	5.19	......	6.73
242	Waltham, Mass	38.65	25.94	5.25	0.52	0.12	0.23	0.08	0.26	0.92	1.26	4.07	43.29	30.36	25.48	3.23	1.65	12.93	4.64	......	8.29
243	West New York, N. J	36.24	23.08	......	......	0.45	6.97	0.09	4.40	1.01	0.24	......	36.49	27.67	22.58	......	5.08	8.83	0.26	......	8.57
244	Muskogee, Okla	43.26	29.00	......	......	1.04	0.07	0.59	1.33	2.07	1.87	7.28	40.23	36.19	25.61	3.63	6.95	4.04	......	3.03	7.07
245	Newburgh, N. Y	27.52	16.26	1.42	......	1.15	1.01	0.13	2.48	0.38	0.48	4.21	22.72	21.88	18.85	1.49	1.54	0.84	......	4.80	5.64
246	Phoenix, Ariz	40.49	24.96	......	......	0.84	......	0.74	6.08	0.87	0.42	6.58	91.38	38.29	28.83	3.59	5.87	53.09	50.89	......	2.20
248	Newport, R. I	37.79	33.19	(2)	0.04	0.35	0.09	0.03	0.90	2.21	0.89	0.09	46.26	36.74	33.99	0.17	2.57	9.52	8.47	......	1.05
249	Cumberland, Md	23.71	14.99	......	......	0.16	1.95	0.52	1.73	0.53	0.37	3.45	26.80	17.83	12.40	3.97	1.45	8.98	3.09	......	5.88
250	Anderson, Ind	37.41	12.01	......	0.21	0.16	6.80	0.05	1.84	0.09	0.46	15.81	40.47	26.52	13.80	12.23	0.49	13.95	3.06	......	10.89
251	Colorado Spgs., Colo	36.94	24.07	......	......	0.76	0.61	0.18	3.32	0.30	1.31	6.39	32.52	29.22	24.26	2.16	2.81	3.30	......	4.42	7.72
252	Lynchburg, Va	36.43	18.07	......	0.26	6.87	0.62	0.31	1.15	1.26	1.85	6.06	33.27	30.76	23.60	2.43	4.73	2.51	......	3.16	5.67

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

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

TABLE 5.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 18. For amounts on which percentages are based, see Table 3.]

City number.	CITY.	REVENUE RECEIPTS.													PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Per cent obtained from—										Per cent required for meeting—		Per cent available for outlays and other purposes.	Payments for—				Revenue receipts.
		Taxes.				Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.	Expenses.	Interest.		Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	
		General property.	Special.	Poll.	Business and nonbusiness license.														
	Grand total	65.1	3.3	0.2	3.2	5.1	0.6	4.3	5.2	2.6	10.4	74.4	11.4	14.2	61.7	5.6	10.3	22.4	90.4
	Group I	67.0	4.2	0.1	3.3	4.2	0.5	2.7	6.9	2.4	8.8	74.9	13.0	12.1	65.0	4.3	12.1	18.7	92.5
	Group II	56.8	0.3	0.1	3.4	5.9	0.7	11.1	4.2	2.9	14.8	70.8	9.6	19.6	55.8	9.9	8.9	25.4	92.8
	Group III	64.7	2.5	0.3	3.4	5.6	0.8	5.0	3.5	2.7	11.6	75.2	10.2	14.6	59.5	6.2	8.9	25.4	87.4
	Group IV	63.2	2.4	0.4	3.0	7.4	0.9	5.7	2.3	2.7	12.0	71.9	8.7	19.4	55.6	6.2	7.5	30.7	86.0
	Group V	63.8	4.3	0.4	2.5	6.3	0.8	5.2	1.9	3.1	11.9	76.2	8.4	15.4	58.7	7.1	7.3	26.9	86.4
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.																		
1	New York, N. Y	67.1	6.6	......	2.9	3.1	0.5	2.5	7.5	1.3	8.4	75.3	20.7	4.0	65.2	2.4	18.6	13.8	89.9
2	Chicago, Ill	66.3	......	......	3.6	9.5	0.6	2.9	5.0	3.8	8.2	78.1	5.3	16.6	62.0	4.5	4.5	29.0	85.2
3	Philadelphia, Pa	68.0	......	0.1	2.5	1.2	0.2	2.1	14.7	3.0	8.2	76.7	9.0	14.3	68.4	4.7	8.6	18.3	95.3
6	St. Louis, Mo	65.7	0.2	......	8.5	5.0	0.3	2.5	5.2	3.3	9.2	85.6	2.8	11.6	75.3	8.2	2.8	13.8	97.5
7	Boston, Mass	62.6	17.2	0.7	0.5	0.6	0.2	0.7	6.9	3.6	7.0	68.3	12.2	19.5	69.6	4.9	13.3	12.3	109.0
9	Los Angeles, Calif	61.0	......	......	5.9	10.1	1.4	2.9	1.7	2.8	14.3	60.3	5.8	33.9	53.4	10.7	6.1	29.8	106.2
10	Pittsburgh, Pa	77.9	......	......	2.8	1.3	0.5	1.8	3.1	3.3	9.3	78.8	8.7	12.5	63.0	4.9	7.5	24.6	86.1
11	San Francisco, Calif	70.4	......	......	5.0	3.8	0.4	4.2	2.8	2.4	11.1	69.5	9.2	21.3	60.0	8.1	9.0	22.9	98.0
12	Buffalo, N. Y	69.9	1.3	......	3.6	3.6	0.4	8.1	2.5	2.6	8.0	78.2	6.7	15.1	70.6	5.1	6.5	17.9	96.8
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.																		
14	Washington, D. C	41.6	[1]	......	8.7	1.6	1.3	38.3	1.3	2.7	4.3	73.5	0.7	25.8	75.4	3.5	0.8	20.3	107.3
16	Cincinnati, Ohio	58.6	1.1	......	3.4	2.1	0.3	3.9	17.0	3.7	9.8	71.8	18.7	9.5	59.7	5.0	16.8	18.5	90.0
17	New Orleans, La	66.5	[1]	0.4	4.3	2.0	0.4	4.2	2.6	3.2	16.3	63.1	14.1	22.8	50.8	13.3	14.3	21.6	101.7
18	Minneapolis, Minn	74.1	0.5	......	1.4	9.4	0.6	3.8	2.2	3.4	4.7	69.3	8.5	22.2	59.7	2.8	7.7	29.8	90.3
20	Seattle, Wash	48.1	......	......	0.4	7.5	0.8	3.1	0.8	1.9	37.4	69.2	11.2	19.6	35.5	23.2	9.5	31.8	84.8
21	Indianapolis, Ind	71.7	[1]	0.4	1.3	17.2	0.2	3.6	2.0	3.1	0.5	79.6	4.8	15.6	68.8	0.2	4.2	26.9	86.6
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.																		
22	Jersey City, N. J	64.0	0.3	0.1	3.1	0.7	0.1	10.1	5.6	0.7	15.3	78.2	15.9	5.9	50.5	4.2	11.1	34.2	69.9
23	Rochester, N. Y	60.2	5.2	......	5.5	9.5	0.1	5.3	2.6	1.7	9.9	80.3	10.8	8.9	62.4	3.9	8.9	24.8	82.6
25	Denver, Colo	60.8	......	......	2.7	10.8	0.9	1.7	2.9	3.9	16.1	69.1	8.0	22.9	60.8	7.0	7.9	24.3	98.1
27	Columbus, Ohio	62.2	0.3	......	2.1	8.4	0.2	1.6	7.9	2.9	14.3	73.7	14.8	11.5	55.6	12.1	13.6	18.7	91.8
28	Providence, R. I	74.3	[1]	0.3	0.7	0.7	0.1	0.9	8.3	3.1	11.6	70.8	10.6	18.6	66.6	4.5	10.7	18.2	100.5
29	St. Paul, Minn	65.8	0.3	......	3.4	11.6	0.4	3.5	5.1	3.0	6.9	83.7	10.9	5.4	63.9	5.1	9.0	21.9	82.5
30	Louisville, Ky	67.6	......	......	6.1	2.7	0.3	5.9	1.7	2.7	12.9	73.8	7.7	18.5	72.2	6.7	8.2	12.9	107.0
31	Oakland, Calif	67.7	......	......	1.8	6.3	0.3	19.1	1.0	1.9	1.8	79.2	5.2	15.6	78.4	2.8	5.3	13.6	102.5
33	Atlanta, Ga	59.5	......	0.8	7.8	6.9	3.3	3.2	1.6	1.9	15.0	72.8	2.8	24.4	63.3	9.0	2.7	25.0	99.3
34	Omaha, Nebr	54.4	......	......	1.3	8.2	1.2	1.7	5.7	1.0	26.5	70.8	13.5	15.7	32.3	11.0	8.3	48.4	61.1
35	Worcester, Mass	62.5	9.3	1.4	0.4	3.1	0.1	0.8	3.7	9.4	9.3	87.1	8.1	4.8	72.6	2.6	7.0	17.7	86.4
36	Birmingham, Ala	32.4	......	......	24.0	8.8	4.8	19.3	2.3	6.0	2.3	72.1	14.7	13.2	57.8	1.5	12.1	28.6	82.2
37	Syracuse, N. Y	68.5	4.2	......	4.6	5.6	0.4	5.0	2.0	1.4	8.2	79.3	10.2	10.5	59.9	3.9	8.2	27.9	80.5
38	Richmond, Va	51.5	......	0.5	9.0	1.4	0.9	2.8	7.5	1.2	25.2	72.8	12.1	15.1	60.3	21.4	13.6	4.7	112.2
41	Memphis, Tenn	62.9	......	......	10.0	0.9	1.8	7.5	1.6	4.3	10.9	69.7	13.3	17.0	64.5	8.1	13.8	13.6	104.0
42	Dallas, Tex	72.3	......	......	0.5	0.1	1.5	6.6	5.1	3.1	10.8	75.8	8.9	15.3	51.0	4.6	6.5	37.8	73.3
44	Bridgeport, Conn	91.9	0.6	0.6	0.3	1.5	0.6	1.6	0.8	2.0	......	69.1	7.3	23.6	60.9	......	6.4	32.7	88.0
46	Houston, Tex	77.7	......	......	0.8	[1]	1.3	6.7	3.4	1.3	8.9	58.6	17.2	24.2	66.6	4.8	21.0	7.5	121.9
47	Grand Rapids, Mich	69.4	......	......	1.1	9.2	0.5	6.7	1.5	3.6	8.1	70.1	4.1	25.9	60.9	6.0	3.9	29.2	95.4
48	Scranton, Pa	78.7	......	1.5	5.7	2.2	0.6	6.8	2.3	2.2	[1]	88.9	8.7	2.4	83.8	[1]	8.2	8.0	94.2
50	Youngstown, Ohio	58.6	[1]	......	1.8	13.8	3.4	2.0	3.5	3.5	13.5	92.9	12.1	[2]	52.8	6.8	7.8	32.6	64.1
51	Springfield, Mass	70.4	11.8	1.0	0.4	1.7	0.2	0.3	1.3	3.7	9.1	79.9	7.5	12.6	66.7	4.1	6.6	22.6	88.5
52	Des Moines, Iowa	72.0	......	......	0.3	22.3	0.7	1.3	0.7	1.7	0.8	70.1	5.8	24.1	56.7	1.5	4.8	36.9	83.1
53	New Bedford, Mass	74.1	9.7	0.5	0.4	0.7	0.1	0.6	2.1	3.1	8.7	73.0	10.2	16.8	60.7	4.2	9.0	26.1	88.9
54	Fall River, Mass	71.9	14.2	1.0	0.3	0.6	0.1	0.3	3.1	2.0	6.5	82.2	7.7	10.1	72.7	4.4	7.3	15.6	93.9
55	Trenton, N. J	62.2	0.4	0.5	1.2	11.2	0.3	8.1	4.1	2.0	10.0	66.9	7.9	25.2	68.0	9.7	9.2	13.0	116.3
56	Norfolk, Va	51.6	......	0.3	15.0	0.6	1.7	3.4	5.7	2.7	19.0	87.0	16.0	[2]	42.1	8.7	9.3	39.9	58.4
57	Salt Lake City, Utah	63.1	......	......	1.9	11.5	1.0	9.2	2.6	1.7	9.0	67.2	13.0	19.8	47.0	4.2	9.9	38.9	76.2
58	Nashville, Tenn	50.3	......	......	10.6	3.2	1.7	11.9	5.5	3.4	13.3	71.0	14.6	14.4	58.2	6.2	13.3	22.4	90.7
59	Camden, N. J	58.2	0.5	0.4	3.9	4.3	0.3	9.4	6.9	0.9	15.2	83.3	10.6	6.1	64.7	5.1	8.9	21.3	83.8
61	Lowell, Mass	67.9	14.1	1.2	0.4	0.9	0.2	0.5	2.5	1.9	10.3	82.9	7.7	9.4	60.8	6.5	6.3	26.4	81.2
63	Cambridge, Mass	64.7	16.0	0.9	0.4	0.2	0.1	0.2	4.2	4.1	9.1	73.8	9.7	16.5	73.3	7.3	10.6	8.8	109.2
65	Reading, Pa	67.0	......	1.5	5.7	0.5	0.2	7.4	2.1	0.7	14.8	82.1	5.6	12.3	69.9	10.6	5.5	14.1	98.1
66	Spokane, Wash	58.9	......	......	0.5	8.5	1.3	12.8	1.4	5.3	11.2	62.5	10.2	27.3	71.4	5.1	12.5	11.0	122.3
67	Kansas City, Kans	47.6	......	......	2.2	9.7	0.3	0.9	1.1	1.1	37.1	68.0	9.8	22.2	36.7	22.9	8.6	31.8	87.6
68	Yonkers, N. Y	68.5	3.8	......	1.8	7.9	0.5	5.6	1.2	0.7	10.1	76.4	12.9	10.7	56.3	3.9	10.2	29.6	78.8

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

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

TABLE 5.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 18. For amounts on which percentages are based, see Table 3.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. General property.	Taxes. Special.	Taxes. Poll.	Taxes. Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Per cent required for meeting— Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Payments for— Expenses of public service enterprises.	Payments for— Interest.	Payments for— Outlays.	Revenue receipts.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.																		
71	Lynn, Mass	62.2	15.2	1.1	0.4	1.0	0.3	0.8	1.6	4.8	12.5	80.1	8.3	11.6	66.6	7.3	7.6	18.5	92.2
72	Tacoma, Wash	43.1	......	......	0.7	4.3	1.5	9.5	2.2	2.3	36.5	54.4	9.2	36.4	52.3	12.6	10.9	24.2	119.1
73	Elizabeth, N. J	63.9	0.1	0.7	2.5	7.6	0.3	11.1	8.3	5.5	0.1	77.5	8.5	14.0	64.4	0.1	7.1	28.4	83.3
74	Utica, N. Y	74.5	4.9	......	4.9	7.1	0.2	6.3	1.2	0.6	0.3	73.2	5.7	21.1	77.7	......	6.0	16.3	106.2
75	Erie, Pa	63.8	......	0.5	1.9	8.4	0.5	3.7	2.8	1.7	16.7	64.8	7.9	27.3	41.0	8.2	6.0	44.9	75.8
76	Lawrence, Mass	69.8	16.7	1.4	0.3	0.6	0.2	0.3	0.9	2.3	7.5	73.6	7.1	19.3	74.7	8.3	8.0	9.0	112.8
77	Oklahoma City, Okla	66.6	......	......	1.2	6.1	1.9	2.3	4.3	4.5	13.1	78.5	13.8	7.7	52.1	4.8	10.1	33.0	72.6
78	Somerville, Mass	72.8	9.4	1.5	0.3	2.3	0.1	0.5	0.4	4.0	8.7	80.2	8.0	11.8	82.4	3.9	8.6	5.2	107.6
82	Canton, Ohio	58.9	0.1	......	2.6	13.3	4.8	1.9	3.7	1.6	13.2	72.0	17.4	10.6	38.6	5.3	10.6	45.5	60.9
83	Fort Wayne, Ind	46.2	......	1.1	0.5	18.8	0.2	4.8	0.7	2.3	25.4	69.3	2.0	28.7	44.4	14.8	1.7	39.1	85.4
87	El Paso, Tex	49.2	......	......	3.8	1.3	1.8	10.3	1.9	3.4	28.3	114.7	16.5	(1)	43.2	9.6	7.6	39.7	46.0
89	Knoxville, Tenn	51.9	......	0.2	8.1	4.0	0.8	12.6	0.5	5.5	16.4	82.3	19.5	(1)	47.6	7.5	13.0	31.8	67.0
91	Bayonne, N. J	62.7	0.1	......	1.3	1.4	0.2	11.8	3.8	0.4	18.4	74.3	12.0	13.7	44.6	8.3	8.5	38.5	71.2
92	Peoria, Ill	79.9	......	......	2.8	8.1	0.6	3.9	1.1	3.4	0.3	74.8	3.7	21.5	80.1	0.3	3.9	15.6	107.5
93	Harrisburg, Pa	72.0	......	0.6	2.6	2.6	0.3	5.4	4.5	0.8	11.1	72.2	5.7	22.1	65.9	5.2	5.6	23.4	98.5
94	San Diego, Calif	59.1	......	......	1.9	7.6	0.6	11.5	1.5	3.5	14.1	60.9	12.8	26.3	48.3	7.3	11.7	32.7	91.4
95	Allentown, Pa	67.1	......	2.0	3.8	7.9	0.2	6.3	1.5	0.4	10.7	70.2	5.5	24.3	67.5	6.1	5.7	20.6	104.8
97	Wichita, Kans	67.4	......	......	3.2	22.4	1.8	1.2	1.9	1.8	0.3	49.6	9.9	40.5	31.1	0.2	6.3	62.4	63.2
98	Sioux City, Iowa	69.5	......	......	1.4	11.5	1.2	1.4	2.5	2.1	10.5	70.9	3.4	25.7	54.9	4.9	2.9	37.3	84.3
100	South Bend, Ind	50.8	......	0.4	0.7	33.1	0.1	4.3	0.8	0.8	8.9	58.6	2.7	38.7	47.5	6.8	2.5	43.1	92.8
102	Charleston, S. C	62.0	......	0.2	6.4	2.3	1.5	7.8	2.0	0.7	17.1	57.1	11.5	31.4	45.7	6.4	10.4	37.5	91.1
103	Hoboken, N. J	69.6	0.5	0.1	2.7	......	0.2	10.7	4.3	1.1	10.9	93.1	18.6	(1)	41.2	5.7	9.4	43.7	50.4
104	Binghamton, N. Y	70.5	4.2	......	2.9	2.8	0.5	6.5	1.0	5.4	6.1	78.4	4.8	16.8	72.3	5.8	4.8	17.1	99.7
105	Johnstown, Pa	75.8	......	3.1	2.7	6.4	4.1	4.3	2.2	1.5	(2)	68.2	6.3	25.5	60.9	(2)	5.6	33.4	89.4
106	East St. Louis, Ill	58.3	......	......	7.1	27.4	1.1	2.8	0.5	2.8	......	56.0	8.6	35.4	62.3	......	9.6	28.1	111.3
107	Brockton, Mass	56.6	18.3	1.4	0.4	2.9	0.3	0.2	1.6	8.5	9.9	90.4	9.5	0.1	65.8	4.7	7.4	22.1	77.9
108	Rockford, Ill	70.4	......	......	1.8	8.6	1.2	4.7	0.5	4.7	7.9	75.1	5.8	19.1	53.2	4.2	4.4	38.2	76.3
113	Pawtucket, R. I	74.0	......	0.3	0.7	0.9	0.1	0.6	4.2	2.1	17.0	66.8	13.2	20.0	61.9	6.8	13.6	17.7	102.9
114	Passaic, N. J	72.5	0.7	0.2	2.5	2.8	1.0	13.7	5.3	1.3	(2)	87.2	11.7	1.1	73.7	......	9.9	16.5	84.5
115	Springfield, Ohio	59.2	0.4	......	8.9	8.4	0.3	2.2	3.1	5.6	11.9	66.7	9.1	24.2	61.8	6.9	9.4	21.9	102.9
116	Mobile, Ala	47.3	......	0.6	14.9	5.2	3.2	4.2	1.8	1.4	21.4	69.8	14.5	15.7	58.5	9.5	14.2	17.9	97.4
119	Holyoke, Mass	46.8	11.7	0.7	0.2	0.4	0.2	0.9	1.5	2.7	34.8	89.6	5.3	5.1	55.3	28.4	5.0	11.2	93.5
120	Springfield, Ill	71.2	......	......	1.3	2.0	0.3	2.3	2.0	1.4	19.6	76.7	3.8	19.5	64.4	14.0	3.9	17.6	102.3
121	Long Beach, Calif	49.8	......	......	3.1	14.1	1.3	17.1	0.8	1.2	12.6	68.9	6.0	25.1	48.0	8.4	4.9	38.8	81.8
122	Racine, Wis	58.7	7.0	......	1.5	10.8	0.6	4.9	1.1	1.4	14.0	73.4	2.3	24.3	50.9	9.7	1.9	37.5	82.5
124	Chester, Pa	78.7	......	......	5.1	4.4	1.5	6.2	2.4	1.6	0.1	87.5	12.8	(1)	70.1	0.1	10.2	19.6	80.2
125	Chattanooga, Tenn	63.0	......	......	8.1	4.8	0.9	13.6	2.1	6.9	0.7	73.8	16.0	10.2	54.2	0.6	11.9	33.3	74.3
126	Davenport, Iowa	70.6	......	......	1.2	21.2	0.4	1.5	1.0	3.3	1.0	60.8	4.6	34.6	62.3	0.2	4.7	32.8	102.8
127	Berkeley, Calif	68.2	......	......	1.1	4.7	0.1	20.8	2.9	2.1	0.2	80.5	7.3	12.2	62.3	0.3	5.7	31.7	77.8
128	Gary, Ind	58.7	......	......	0.7	35.9	0.5	2.6	0.4	0.8	0.3	57.1	2.3	40.6	50.1	0.4	2.0	47.5	88.4
129	Covington, Ky	63.6	......	......	8.3	1.5	0.6	5.2	0.5	1.0	19.2	66.7	10.6	22.7	67.4	12.0	12.6	8.0	119.0
130	Wheeling, W. Va	74.6	......	0.5	2.2	3.0	0.7	0.4	2.8	1.3	14.4	82.0	6.5	11.5	48.4	6.1	4.3	41.2	66.5
131	Lincoln, Nebr	68.3	......	0.6	1.3	12.3	0.4	1.7	0.8	1.1	13.6	70.5	4.8	24.7	54.2	10.6	4.4	30.8	92.0
132	Portsmouth, Va	37.6	......	0.4	9.8	......	1.6	4.2	8.2	1.5	36.6	84.0	24.4	(1)	49.0	13.2	18.1	19.8	74.0
133	Bethlehem, Pa	76.6	......	2.4	4.0	5.0	1.0	2.6	0.8	1.2	6.4	59.3	8.6	32.1	24.5	1.5	3.8	70.2	43.8
134	Haverhill, Mass	64.5	13.7	1.2	0.4	1.6	0.2	0.4	2.9	6.1	9.1	87.2	6.2	6.6	81.6	4.7	6.1	7.6	99.0
135	Lancaster, Pa	66.7	......	0.3	3.1	0.5	(2)	4.9	1.5	1.7	21.3	83.3	6.5	10.2	75.1	13.9	6.9	4.1	106.9
136	Macon, Ga	51.1	......	......	11.8	0.3	2.9	5.8	2.3	7.9	17.9	81.5	7.4	11.1	64.3	10.7	6.8	18.2	92.0
137	Augusta, Ga	59.7	......	......	7.4	4.4	1.6	3.4	1.6	9.6	12.3	62.7	7.8	29.5	62.5	6.1	8.5	22.9	109.4
140	Huntington, W. Va	90.0	......	0.9	1.4	1.4	1.8	1.0	1.0	0.9	1.6	72.5	6.9	20.6	74.6	0.8	7.2	17.5	103.9
141	Niagara Falls, N. Y	67.1	6.8	......	5.9	5.8	0.7	2.9	1.5	2.0	7.2	65.9	9.7	24.4	58.0	3.7	9.1	29.1	93.7
142	East Orange, N. J	61.7	0.2	0.4	2.7	6.9	0.1	10.0	5.2	2.5	10.3	70.5	8.2	21.3	59.2	7.3	7.7	25.8	94.3
143	Roanoke, Va	68.9	......	0.9	17.1	1.7	3.1	3.9	1.8	1.5	1.1	68.6	8.9	22.5	61.6	0.3	8.0	30.1	90.1
144	Highland Park, Mich	74.1	......	......	0.4	6.1	0.9	2.7	1.8	2.2	11.8	63.1	9.0	27.9	61.2	5.1	9.4	24.3	105.0
145	Atlantic City, N. J	66.0	0.3	(2)	7.0	0.2	0.2	8.3	8.8	1.5	7.6	72.7	15.4	11.9	64.1	4.8	14.6	16.5	94.8
146	Fresno, Calif	51.3	......	......	4.3	17.4	2.8	19.9	0.4	3.7	0.2	63.5	3.9	32.6	43.0	0.2	2.7	54.1	68.1
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.																		
148	Winston-Salem, N. C	50.7	0.1	0.4	2.7	14.6	1.2	10.9	0.7	5.4	13.3	74.0	17.2	8.8	42.1	8.6	11.8	37.5	68.5
149	Malden, Mass	65.5	14.8	0.4	0.1	2.2	0.1	0.3	2.8	4.7	9.2	75.5	11.2	13.3	73.6	4.7	11.6	10.1	103.7
150	Pasadena, Calif	47.8	......	......	1.0	2.0	0.3	12.0	1.2	2.6	33.1	80.5	3.4	16.1	49.1	25.0	3.1	22.8	92.0
152	Kalamazoo, Mich	73.1	......	......	0.4	5.3	0.8	6.2	1.1	2.9	10.1	79.6	4.9	15.5	65.4	8.3	4.5	21.8	92.6
154	Bay City, Mich	62.7	......	......	0.2	4.1	0.3	8.5	2.5	1.1	20.6	77.2	3.6	19.2	45.2	14.1	2.8	37.9	76.8
156	Charlotte, N. C	47.4	0.3	0.5	10.0	10.1	1.3	10.3	0.1	2.0	18.0	94.9	17.2	(1)	61.0	11.7	13.1	14.2	76.6
158	Cicero, Ill	59.2	......	......	6.2	17.2	0.2	3.5	1.6	1.0	11.1	90.5	5.8	3.7	69.9	9.7	5.1	15.3	88.0
159	Cedar Rapids, Iowa	68.7	......	......	0.7	6.5	0.9	1.9	1.1	1.8	18.3	67.4	4.7	27.9	47.1	7.6	3.8	41.5	81.2
160	Newton, Mass	60.4	21.3	0.5	0.1	3.2	0.1	1.1	3.2	4.2	6.0	76.7	8.2	15.1	69.7	3.3	7.8	19.2	95.2

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

2 Less than one-twentieth of 1 per cent.

TABLE 5.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 18. For amounts on which percentages are based, see Table 3.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. General property.	Taxes. Special.	Taxes. Poll.	Taxes. Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions and grants, donations and gifts, and pension assessments.	Highway privileges, rents, and interest.	Earnings of general departments.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Per cent required for meeting— Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Payments for— Expenses of public service enterprises.	Payments for— Interest.	Payments for— Outlays.	Revenue receipts.
162	New Castle, Pa	78.1	......	1.8	3.3	4.0	2.6	5.9	1.3	2.8	0.2	81.6	5.0	13.4	74.8	0.2	4.6	20.4	91.9
163	Galveston, Tex	48.1	......	......	0.7	0.4	1.1	15.0	3.9	12.9	17.8	74.2	16.2	9.5	66.1	11.8	17.1	5.1	104.9
166	Montgomery, Ala	36.8	......	......	19.0	9.2	3.8	9.8	1.1	4.7	15.5	89.3	24.0	(1)	50.8	8.6	16.0	24.6	66.5
167	Woonsocket, R. I	71.5	......	0.6	1.3	2.0	0.1	1.1	6.2	3.1	14.1	76.9	24.5	(1)	52.8	3.7	17.9	25.6	73.4
168	Mount Vernon, N. Y	81.1	3.6	......	0.9	5.0	0.4	5.4	1.5	2.1	......	80.4	10.4	9.2	68.7	......	8.9	22.4	85.4
169	Chelsea, Mass	65.4	13.2	1.3	0.5	1.2	0.2	1.1	3.1	4.0	10.0	91.7	14.2	(1)	76.3	2.6	12.2	8.9	86.0
170	Pueblo, Colo	63.1	......	......	1.2	10.4	1.5	3.8	0.7	0.8	18.5	63.5	12.1	24.4	56.2	16.1	13.8	13.9	113.9
171	Lakewood, Ohio	66.9	0.6	......	0.8	16.0	0.8	1.9	3.2	2.0	7.9	93.4	17.5	(1)	65.2	4.9	13.1	16.8	75.0
172	Salem, Mass	68.4	13.6	1.2	0.2	0.6	0.4	0.2	1.3	4.3	9.9	84.3	7.8	7.9	74.0	6.8	7.5	11.7	95.9
173	Wichita Falls, Tex	64.1	......	......	0.4	10.4	5.7	5.2	1.6	4.1	8.5	64.3	6.1	29.6	35.6	2.9	3.7	57.8	59.9
174	Pittsfield, Mass	66.7	13.3	1.2	0.2	4.8	0.5	3.1	0.5	1.6	8.0	68.5	8.8	22.7	68.9	1.5	9.0	20.6	102.8
175	Perth Amboy, N. J	59.5	0.2	0.1	1.8	5.1	0.5	7.3	5.8	2.0	17.7	65.8	15.2	19.0	34.6	7.0	9.6	49.0	63.0
176	Beaumont, Tex	65.8	......	0.3	0.6	1.0	1.6	8.3	3.0	2.7	16.6	75.9	11.9	12.2	57.6	12.2	11.0	19.3	91.9
177	Lexington, Ky	72.2	......	......	10.1	7.9	0.7	4.7	2.3	1.2	0.9	64.6	7.5	27.9	76.2	0.3	8.9	14.6	118.4
180	Kenosha, Wis	71.7	9.0	......	1.9	2.0	0.6	4.7	0.8	1.0	8.3	60.7	2.8	36.5	46.5	6.4	2.4	44.7	87.1
181	Charleston, W. Va	87.7	......	0.7	1.9	3.9	1.7	(2)	1.8	1.8	0.5	65.1	5.9	29.0	57.3	0.6	5.3	36.8	89.0
182	Fitchburg, Mass	65.0	12.7	1.4	0.4	0.7	0.2	0.1	2.8	8.1	8.7	85.4	7.3	7.3	72.4	5.2	6.6	15.8	90.8
183	Oak Park, Ill	64.5	......	......	4.2	15.3	0.2	1.7	1.7	1.9	10.4	64.9	9.2	25.9	57.4	7.8	9.2	25.6	100.5
184	Stockton, Calif	60.5	......	......	5.8	11.2	1.1	17.3	1.6	1.3	1.3	73.5	6.5	20.0	71.7	1.0	6.4	20.9	98.8
185	Everett, Mass	63.1	15.4	0.8	0.3	0.8	0.3	0.3	2.6	4.1	12.4	95.7	14.6	(1)	73.1	3.8	11.7	11.3	80.4
186	West Hoboken, N. J	63.9	1.0	0.1	3.9	6.9	0.1	19.0	4.5	0.6	......	84.4	6.2	9.4	87.6	......	6.4	6.0	103.8
187	Springfield, Mo	74.2	......	0.9	6.7	7.2	1.0	4.8	1.2	3.3	0.7	78.6	2.5	18.9	76.1	0.5	2.5	20.9	97.4
188	San Jose, Calif	55.2	......	......	3.8	1.4	0.6	33.7	1.1	4.3	......	82.9	5.2	11.9	86.6	......	5.4	7.9	104.5
190	Medford, Mass	71.7	10.2	1.2	0.3	2.9	0.1	0.1	1.8	3.1	8.5	72.5	10.8	16.7	62.0	5.3	10.0	22.6	92.8
191	Superior, Wis	63.2	3.2	......	7.5	17.7	1.4	5.5	0.7	0.7	......	81.6	4.7	13.7	65.7	(2)	3.8	30.6	80.5
193	Dubuque, Iowa	68.6	......	......	0.7	15.1	0.6	2.3	0.5	0.7	11.6	82.9	5.9	11.2	69.1	8.5	5.6	16.8	93.7
195	Madison, Wis	59.0	7.6	......	1.5	12.1	0.3	2.5	2.9	1.8	12.2	73.7	8.1	18.2	48.3	8.7	6.4	36.5	79.4
196	Joliet, Ill	60.5	......	......	3.5	14.0	0.6	2.8	1.2	1.3	16.0	72.1	5.5	22.4	55.7	7.4	4.8	32.1	87.5
197	Brookline, Mass	57.3	32.2	0.6	0.1	0.5	(2)	0.1	0.3	2.8	6.1	81.3	5.7	13.0	78.4	4.8	5.9	10.9	102.4
198	Muncie, Ind	63.1	......	0.6	0.2	20.4	0.2	7.8	0.3	4.1	3.3	75.7	2.8	21.5	68.3	2.5	2.6	26.6	93.5
199	Evanston, Ill	70.0	......	......	2.9	8.8	0.4	1.9	1.4	2.6	12.1	87.7	4.1	8.2	70.0	5.3	3.5	21.2	85.9
200	Columbia, S. C	57.5	......	0.9	10.9	1.8	3.6	2.8	0.5	1.7	20.3	73.8	12.3	13.9	62.3	8.9	11.9	16.9	96.5
202	Taunton, Mass	47.3	12.8	1.0	0.2	0.7	0.1	0.2	3.7	4.4	29.6	84.8	9.8	5.4	58.3	20.4	9.1	12.2	92.8
204	Battle Creek, Mich	79.6	......	......	0.2	4.3	0.7	5.0	1.4	2.6	6.2	66.9	4.4	28.7	58.4	3.9	4.1	33.7	93.1
205	Newport News, Va	57.6	......	0.5	21.0	1.2	5.9	5.5	2.0	2.5	3.8	110.4	12.0	(1)	67.0	1.2	7.4	24.3	61.8
206	Waterloo, Iowa	75.5	......	1.0	0.3	6.8	1.1	1.6	0.3	1.8	11.5	81.8	8.6	9.6	44.4	5.0	5.2	45.4	60.4
207	East Chicago, Ind	68.2	......	0.4	2.4	22.8	0.2	4.8	0.9	0.4	......	66.2	3.9	29.9	50.8	......	3.0	46.2	76.8
208	Hammond, Ind	74.2	......	1.1	2.1	0.2	0.5	5.2	0.6	2.5	13.7	86.9	4.2	8.9	68.2	12.1	3.9	15.8	92.4
209	Aurora, Ill	66.0	......	......	2.6	7.7	0.5	4.0	0.6	2.5	16.0	80.6	4.6	14.8	68.4	13.9	4.7	13.0	102.0
210	Council Bluffs, Iowa	64.4	......	0.3	0.5	13.8	0.6	1.9	1.6	1.3	15.6	67.6	4.0	28.4	44.6	7.2	3.0	45.1	76.6
211	Chicopee, Mass	58.8	12.6	1.1	0.5	0.5	0.3	0.6	0.6	1.7	23.3	74.3	6.6	19.1	45.8	15.4	5.4	33.3	82.4
212	New Rochelle, N. Y	84.8	5.0	......	0.7	3.2	0.2	2.5	1.0	2.5	0.1	65.2	7.5	27.3	59.6	0.1	6.9	33.5	91.5
214	Auburn, N. Y	65.8	3.2	......	4.7	4.9	0.3	8.5	0.9	1.6	10.0	83.4	3.7	12.9	70.6	8.1	3.5	17.8	94.4
215	Quincy, Ill	65.5	......	......	1.1	15.9	0.4	2.6	1.3	1.5	11.6	55.1	1.2	43.7	49.1	3.5	1.1	46.3	95.6
218	Poughkeepsie, N. Y	61.2	5.5	......	3.4	3.4	0.2	7.6	1.2	5.1	12.5	77.3	8.1	14.6	68.2	10.4	8.2	13.3	101.5
219	Pontiac, Mich	58.2	......	......	0.5	17.6	0.2	5.4	0.8	5.1	12.2	64.9	6.1	29.0	29.0	7.4	3.4	60.2	56.0
220	Austin, Tex	52.0	......	......	0.3	......	0.6	7.6	1.6	4.1	33.9	75.3	12.4	12.3	52.6	26.9	13.1	7.4	105.6
222	Easton, Pa	83.3	......	......	4.8	......	0.7	6.1	1.3	3.6	0.2	91.7	6.5	1.8	84.2	......	6.0	9.9	91.8
223	Wilmington, N. C	65.2	......	1.7	8.7	......	1.3	4.6	0.8	4.5	13.2	86.1	16.0	(1)	55.0	12.0	12.4	20.6	77.8
226	Portsmouth, Ohio	60.0	0.2	......	3.1	6.1	0.9	2.4	0.8	5.2	21.4	58.4	14.9	26.7	48.5	12.9	15.6	23.0	105.1
227	New Brunswick, N. J	62.5	0.4	......	1.8	2.6	0.2	7.7	7.4	3.5	13.9	87.6	13.2	(1)	42.6	7.8	7.6	42.0	57.6
228	Ogden, Utah	49.1	......	......	1.3	15.5	2.4	11.0	1.5	6.9	12.2	69.5	10.1	20.4	47.0	3.1	7.3	42.6	72.1
229	Oshkosh, Wis	70.5	6.8	......	1.4	1.4	0.3	5.2	1.9	1.4	11.2	79.0	6.5	14.5	66.4	5.5	5.9	22.2	91.1
230	Hazleton, Pa	72.1	......	6.6	4.5	1.9	0.6	10.8	1.6	2.0	......	82.9	6.1	11.0	58.9	......	4.3	36.8	71.0
237	Columbus, Ga	51.9	......	0.7	11.4	0.4	3.3	4.5	0.1	12.1	15.5	79.1	7.6	13.3	62.9	5.0	6.5	25.5	85.9
240	Moline, Ill	60.3	......	......	1.5	13.4	0.2	2.0	0.3	10.6	11.8	73.3	2.7	24.0	70.6	8.0	2.9	18.6	107.2
241	Kokomo, Ind	58.3	......	0.5	0.2	30.2	0.3	6.0	0.6	2.3	1.8	61.9	1.7	36.4	47.4	1.0	1.3	50.3	78.1
242	Waltham, Mass	67.1	13.6	1.3	0.3	0.6	0.2	0.7	2.4	3.3	10.5	74.3	4.3	21.4	58.9	7.4	3.8	29.9	89.3
243	West New York, N. J	63.7	......	......	1.2	19.2	0.2	12.1	2.8	0.7	......	62.3	14.0	23.7	61.9	......	13.9	24.2	99.3
244	Muskogee, Okla	67.0	......	......	2.4	0.2	1.4	3.1	4.8	4.3	16.8	67.6	16.1	16.3	63.7	9.0	17.3	10.0	107.5
245	Newburgh, N. Y	59.1	5.1	......	4.2	3.7	0.5	9.0	1.4	1.7	15.3	73.9	5.6	20.5	83.0	6.6	6.8	3.7	121.1
246	Phoenix, Ariz	61.6	......	......	2.1	......	1.8	15.0	2.1	1.0	16.2	80.1	14.5	5.4	31.5	3.9	6.4	58.1	44.3
248	Newport, R. I	87.8	(2)	0.1	0.9	0.2	0.1	2.4	5.8	2.4	0.2	90.4	6.8	2.8	73.5	0.4	5.6	20.6	81.7
249	Cumberland, Md	63.2	......	......	0.7	8.2	2.2	7.3	2.2	1.6	14.6	69.1	6.1	24.8	46.3	14.8	5.4	33.5	88.5
250	Anderson, Ind	32.1	......	0.6	0.4	18.2	0.1	4.9	0.2	1.2	42.3	69.6	1.3	29.1	34.1	30.2	1.2	34.5	92.4
251	Colorado Springs, Colo	65.2	......	......	2.1	1.7	0.5	9.0	0.8	3.6	17.3	71.5	7.6	20.9	74.6	6.6	8.6	10.2	113.6
252	Lynchburg, Va	49.6	......	0.7	18.9	1.7	0.9	3.2	3.4	5.1	16.6	71.5	13.0	15.5	70.9	7.3	14.2	7.5	109.5

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

2 Less than one-twentieth of 1 per cent.

TABLE 6.—REVENUE RECEIPTS FROM SUBVENTIONS, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 18.]

City number.	CITY.	Aggregate.	RECEIPTS FROM SUBVENTIONS AND GRANTS.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.				
			Total.	From state.	From county.	Total.	By sinking and public trust funds.	By investment funds and from miscellaneous real property.	Total.	By administrative funds.	By sinking funds.	By public trust funds.	By investment funds.
	Grand total	$104,414,103	$48,803,397	$44,056,952	$4,746,445	$16,182,445	$6,386,840	$9,795,605	$39,428,261	$6,296,985	$28,112,841	$3,005,500	$2,012,935
	Group I	57,290,661	14,491,866	14,491,866	...	14,331,752	6,239,956	8,091,796	28,467,043	3,099,877	21,537,280	2,032,186	1,797,700
	Group II	15,424,478	11,692,161	11,668,939	23,222	1,375,276	79,910	1,295,366	2,357,041	779,922	1,263,257	256,253	57,609
	Group III	15,805,337	10,438,294	9,255,587	1,182,707	292,870	54,611	238,259	5,074,173	1,153,398	3,545,816	328,627	46,332
	Group IV	9,233,073	7,118,901	4,908,537	2,210,364	125,349	2,409	122,940	1,988,823	725,583	1,018,339	206,884	38,017
	Group V	6,660,554	5,062,175	3,732,023	1,330,152	57,198	9,954	47,244	1,541,181	538,205	748,149	181,550	73,277
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.												
1	New York, N. Y	$25,912,556	$5,117,470	$5,117,470	...	$3,015,139	$452,503	$2,562,636	$17,779,947	$50,251	$17,384,334	$342,627	$2,735
2	Chicago, Ill	5,800,518	2,396,852	2,396,852	...	831,513	706,597	124,916	2,572,153	977,237	47,159	272,982	1,274,775
3	Philadelphia, Pa	12,792,043	1,176,734	1,176,734	...	8,570,480	4,904,278	3,666,202	3,044,829	284,582	1,769,905	957,104	33,238
6	St. Louis, Mo	1,397,748	759,332	759,332	...	210,459	170,315	40,144	427,957	193,596	179,168	51,430	3,763
7	Boston, Mass	3,763,210	143,271	143,271	...	1,467,145	5,463	1,461,682	2,152,794	205,037	1,574,495	373,262	...
9	Los Angeles, Calif	1,803,024	1,249,438	1,249,438	...	70,890	...	70,890	482,696	220,304	156,269	...	106,123
10	Pittsburgh, Pa	1,433,662	490,854	490,854	...	27,094	...	27,094	915,714	650,910	233,152	8,779	22,873
11	San Francisco, Calif	1,657,585	1,090,284	1,090,284	...	106,864	...	106,864	460,437	143,600	...	4,429	312,408
12	Buffalo, N. Y	2,730,315	2,067,631	2,067,631	...	32,168	800	31,368	630,516	374,360	192,798	21,573	41,785
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.												
14	Washington, D. C	$9,386,250	$9,218,093	[1]$9,218,093	...	...	...	...	$168,157	$330	$162,790	$5,037	...
16	Cincinnati, Ohio	2,925,426	264,589	264,589	...	$1,318,543	$73,523	$1,245,020	1,342,294	424,817	810,727	103,732	$3,018
17	New Orleans, La	668,464	427,322	427,322	...	15,218	6,387	8,831	225,924	75,447	43,420	88,292	18,765
18	Minneapolis, Minn	858,414	566,992	566,992	...	6,867	...	6,867	284,555	45,913	206,468	32,174	...
20	Seattle, Wash	1,087,772	861,952	861,952	...	31,714	...	31,714	194,106	157,839	...	441	35,826
21	Indianapolis, Ind	498,152	353,213	329,991	$23,222	2,934	...	2,934	142,005	75,576	39,852	26,577	...
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.												
22	Jersey City, N. J	$1,507,097	$1,110,754	$1,110,754	...	$1,319	...	$1,319	$395,024	$57,154	$331,774	$6,096	...
23	Rochester, N. Y	744,302	551,923	551,923	...	144	...	144	192,235	70,485	94,707	22,201	$4,842
25	Denver, Colo	347,425	176,458	176,458	...	28,343	$18,042	10,301	142,624	64,125	4,938	73,342	219
27	Columbus, Ohio	613,201	99,737	99,737	...	7,272	3,039	4,233	506,192	52,590	441,935	11,667	...
28	Providence, R. I	732,788	48,978	48,978	...	111,168	19,248	91,920	572,642	108,490	443,678	18,832	1,642
29	St. Paul, Minn	622,963	287,883	287,883	...	62,128	...	62,128	272,952	19,283	236,007	17,662	...
30	Louisville, Ky	509,287	405,152	348,681	$56,471	556	...	556	103,579	33,345	63,742	399	6,093
31	Oakland, Calif	1,705,684	1,675,926	1,675,926	...	...	...	...	29,758	29,758	...	...	...
33	Atlanta, Ga	209,492	197,434	146,464	50,970	1,200	...	1,200	10,858	2,345	6,333	2,180	...
34	Omaha, Nebr	242,391	118,274	92,468	25,806	3,701	...	3,701	120,416	11,706	97,498	9,274	1,938
35	Worcester, Mass	335,473	59,786	52,723	7,063	...	...	...	275,687	13,430	220,317	41,257	683
36	Birmingham, Ala	687,469	611,597	309,497	302,100	8,186	5,805	2,381	67,686	30,643	28,881	1,080	7,082
37	Syracuse, N. Y	354,249	283,503	283,503	...	...	...	...	70,746	66,233	...	4,427	86
38	Richmond, Va	437,794	177,829	177,829	...	8,260	...	8,260	251,705	17,283	220,893	11,306	2,223
41	Memphis, Tenn	513,101	432,480	102,495	329,985	13,388	...	13,388	67,233	20,421	43,992	...	2,820
42	Dallas, Tex	580,713	381,629	381,629	...	...	...	...	199,084	20,544	174,806	1,334	2,400
44	Bridgeport, Conn	143,313	87,718	87,718	...	1,500	...	1,500	54,095	36,199	16,856	1,040	...
46	Houston, Tex	484,872	363,519	356,829	6,690	6,732	...	6,732	114,621	26,363	88,258	...	...
47	Grand Rapids, Mich	443,152	371,663	371,663	...	776	...	776	70,713	36,092	34,169	452	...
48	Scranton, Pa	229,897	172,577	172,577	...	3,052	...	3,052	54,268	25,018	19,072	10,178	...
50	Youngstown, Ohio	179,142	55,778	55,778	...	4,220	3,600	620	119,144	34,192	68,345	16,607	...
51	Springfield, Mass	95,783	18,410	13,439	4,971	4,011	...	4,011	73,362	15,182	56,361	1,819	...
52	Des Moines, Iowa	66,522	50,673	50,673	...	...	...	...	15,849	12,746	...	3,103	...
53	New Bedford, Mass	152,722	33,424	27,097	6,327	...	...	...	119,298	14,512	86,313	18,473	...
54	Fall River, Mass	170,939	15,190	11,370	3,820	558	...	558	155,191	8,164	144,495	2,532	...
55	Trenton, N. J	493,254	361,784	361,784	...	5,200	3,244	1,956	126,270	19,254	102,782	4,234	...
56	Norfolk, Va	281,890	126,394	126,394	...	8,962	...	8,962	146,534	5,132	123,003	3,636	14,763
57	Salt Lake City, Utah	567,811	458,819	458,819	...	...	...	...	108,992	102,219	2,066	4,682	25
58	Nashville, Tenn	453,423	368,541	269,425	99,116	869	...	869	84,013	58,702	25,065	246	...
59	Camden, N. J	409,533	302,230	302,230	...	3,244	...	3,244	104,059	11,919	89,433	2,707	...
61	Lowell, Mass	121,379	21,706	17,998	3,708	...	...	...	99,673	12,657	79,156	7,860	...
63	Cambridge, Mass	239,419	7,697	4,877	2,820	2,500	...	2,500	229,222	66,305	160,946	1,971	...
65	Reading, Pa	160,839	129,670	129,670	...	...	...	...	31,169	10,041	19,683	1,445	...
66	Spokane, Wash	593,097	567,562	284,702	282,860	900	...	900	24,635	13,539	9,580	...	1,516
67	Kansas City, Kans	49,273	29,163	29,163	...	1,049	...	1,049	19,061	12,258	6,013	790	...
68	Yonkers, N. Y	325,648	276,433	276,433	...	3,632	1,633	1,999	45,583	15,069	4,719	25,795	...

[1] From the United States.

TABLE 6.—REVENUE RECEIPTS FROM SUBVENTIONS, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 18.]

City number.	CITY.	Aggregate.	RECEIPTS FROM SUBVENTIONS AND GRANTS.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.				
			Total.	From state.	From county.	Total.	By sinking and public trust funds.	By investment funds and from miscellaneous real property.	Total.	By administrative funds.	By sinking funds.	By public trust funds.	By investment funds.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.												
71	Lynn, Mass.	$61,204	$2,707		$2,707	$250		$250	$58,247	$4,360	$48,301	$3,390	$2,196
72	Tacoma, Wash.	580,077	505,224	$248,560	256,664	4,244		4,244	70,609	18,502	49,724		2,383
73	Elizabeth, N. J.	420,988	293,233	293,233		1,844		1,844	125,911	26,571	92,859	5,194	1,287
74	Utica, N. Y.	191,451	157,070	157,070		597		597	33,784	20,268	5,924	7,592	
75	Erie, Pa.	183,380	99,703	99,703		1,500	$1,500		82,177	62,481	17,161	2,535	
76	Lawrence, Mass.	46,896	11,030	10,074	956				35,866	7,918	27,466	482	
77	Oklahoma City, Okla.	207,931	76,829	38,066	38,763	375		375	130,727	10,240	120,291	196	
78	Somerville, Mass.	26,031	14,116	11,935	2,181				11,915	10,771		1,144	
82	Canton, Ohio	124,890	38,348	38,348					86,542	50,670	27,775	8,097	
83	Fort Wayne, Ind.	137,519	117,772	109,957	7,815	1,015		1,015	18,762	11,790		3,572	3,400
87	El Paso, Tex.	156,217	132,073	129,404	2,669	1,803		1,803	22,341	363	21,978		
89	Knoxville, Tenn.	249,761	247,932	42,694	205,238				1,829			1,829	
91	Bayonne, N. J.	515,037	420,372	420,372					94,665	40,833	51,444	2,388	
92	Peoria, Ill.	83,638	62,288	62,288		3,172		3,172	18,178	2,108	1,904	10,470	3,696
93	Harrisburg, Pa.	140,778	111,264	111,264					29,514	21,052	4,873	2,116	1,473
94	San Diego, Calif.	465,308	440,115	163,702	276,413	637		637	21,556	23,726		830	
95	Allentown, Pa.	123,900	98,130	76,297	21,833	3,121		3,121	22,649	13,285	9,364		
97	Wichita, Kans.	51,352	22,023	22,023		652		652	28,677	17,277	3,963	7,437	
98	Sioux City, Iowa	48,543	36,307	36,307		2,062		2,062	10,174	7,650	1,760	764	
100	South Bend, Ind.	130,824	110,473	95,575	14,898				20,351	13,284	1,838	5,229	
102	Charleston, S. C.	231,522	182,522	[1] 127,310	55,212	1		1	48,999	13,743	4,371	30,885	
103	Hoboken, N. J.	343,301	284,398	284,398					58,903	21,258	35,656	1,989	
104	Binghamton, N. Y.	155,403	133,995	133,995		250		250	21,158	15,496	635	5,027	
105	Johnstown, Pa.	111,243	76,178	76,178		562		562	34,503	22,624	11,879		
106	East St. Louis, Ill.	56,809	48,737	48,737					8,072	7,228	105	739	
107	Brockton, Mass.	36,469	4,172	139	4,033	144		144	32,153	5,104	21,835	5,214	
108	Rockford, Ill.	47,803	44,768	44,768					3,035			2,765	270
113	Pawtucket, R. I.	95,631	12,931	12,931		685		685	82,015	6,864	69,465	1,112	4,574
114	Passaic, N. J.	247,055	217,439	217,439		310		310	29,306	4,175	23,660	1,471	
115	Springfield, Ohio	81,521	33,520	33,520		60		60	47,941	13,432	14,498	20,011	
116	Mobile, Ala.	52,279	45,779	45,779		904		904	5,596	5,596			
119	Holyoke, Mass.	68,230	19,905	18,626	1,279				48,325	9,146	7,469	31,710	
120	Springfield, Ill.	62,151	48,485	48,485		115		115	13,554	9,614		2,660	1,280
121	Long Beach, Calif.	538,696	532,238	129,386	402,852				6,458	6,458			
122	Racine, Wis.	132,492	106,936	66,936	40,000	348		348	25,208	11,931		6,139	7,138
124	Chester, Pa.	76,881	53,303	53,303					23,578	4,928	17,902	748	
125	Chattanooga, Tenn.	222,859	194,082	23,593	170,489	3,581	909	2,672	25,196	15,998	9,186	12	
126	Davenport, Iowa	39,912	27,516	27,516		481		481	11,915	7,169	380	4,244	122
127	Berkeley, Calif.	470,773	456,628	131,250	325,378	2,740		2,740	11,405	11,405			
128	Gary, Ind.	72,383	62,783	62,783					9,600	6,280	3,320		
129	Covington, Ky.	70,429	67,559	67,559		181		181	2,689	2,689			
130	Wheeling, W. Va.	34,415	2,590	2,590		3,863		3,863	27,962	19,753	6,835	1,374	
131	Lincoln, Nebr.	51,938	35,082	29,082	6,000	1,994		1,994	14,862	14,789			73
132	Portsmouth, Va.	131,401	50,806	50,806		68,754		68,754	11,841	3,852	7,989		
133	Bethlehem, Pa.	38,543	28,711	28,711					9,832	822	9,010		
134	Haverhill, Mass.	60,871	4,211	1,653	2,558				56,660	16,659	30,646	7,143	2,212
135	Lancaster, Pa.	49,957	38,714	38,714					11,243	5,757	2,701	2,785	
136	Macon, Ga.	103,846	79,804	65,471	14,333	2,464		2,464	21,578	5,762	12,497	3,319	
137	Augusta, Ga.	90,916	68,437	68,437		10,198		10,198	12,281	2,321	7,997	1,963	
140	Huntington, W. Va.	27,287	14,774	14,774					12,513	8,600	3,913		
141	Niagara Falls, N. Y.	96,909	62,362	62,362		6		6	34,541	33,065		1,476	
142	East Orange, N. J.	238,928	195,011	195,011		391		391	43,526	5,340	35,419	2,767	
143	Roanoke, Va.	54,992	41,025	41,025		2,041		2,041	11,926	3,965	7,961		
144	Highland Park, Mich.	152,421	89,205	88,892	313	909		909	62,307	25,951	28,618		7,738
145	Atlantic City, N. J.	457,688	274,100	274,100		3,095		3,095	180,493	14,660	157,767	8,066	
146	Fresno, Calif.	483,361	483,186	125,406	357,780				175				175
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.												
148	Winston-Salem, N. C.	$155,623	$146,526	$56,056	$90,470				$9,097		$7,522	$375	$1,200
149	Malden, Mass.	52,803	4,375	2,692	1,683	$450	$450		47,978	$3,952	28,346	15,590	90
150	Pasadena, Calif.	412,704	383,734	90,899	292,835	9,294		$9,294	19,676	9,063		228	10,385
152	Kalamazoo, Mich.	101,361	85,629	82,654	2,975				15,732	8,941	5,741		1,050
154	Bay City, Mich.	197,094	153,440	151,000	2,440				43,654	35,061	8,593		
156	Charlotte, N. C.	94,564	93,724	42,950	50,774	335		335	505	32			473
158	Cicero, Ill.	56,223	37,991	37,991		170	170		18,062	3,597		14,380	85
159	Cedar Rapids, Iowa	52,005	32,773	32,773		151		151	19,078	15,544	1,063	2,471	
160	Newton, Mass.	129,578	35,535	32,344	3,191				94,013	5,908	82,592	3,413	2,100

[1] Includes $121,747 from the United States.

TABLE 6.—REVENUE RECEIPTS FROM SUBVENTIONS, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For text discussion of this table, see p. 18.]

City number.	CITY.	Aggregate.	RECEIPTS FROM SUBVENTIONS AND GRANTS. Total.	From state.	From county.	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES. Total.	By sinking and public trust funds.	By investment funds and from miscellaneous real property.	RECEIPTS FROM INTEREST. Total.	By administrative funds.	By sinking funds.	By public trust funds.	By investment funds.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.												
162	New Castle, Pa.	$57,535	$49,315	$49,315		$81		$81	$8,139	$8,139			
163	Galveston, Tex.	292,055	237,986	236,389	$1,597				54,069	14,115	$4,583	$1,150	$34,221
166	Montgomery, Ala.	111,977	101,285	45,231	56,054	4,400		4,400	6,292	6,292			
167	Woonsocket, R. I.	86,714	11,172	11,172		144		144	75,398	7,308	67,986	104	
168	Mount Vernon, N. Y.	124,260	100,584	100,584		310		310	23,366	9,654	8,207	5,505	
169	Chelsea, Mass.	45,861	2,203	2,203		368		368	43,290	2,979	39,209	1,102	
170	Pueblo, Colo.	63,923	58,883	20,740	38,143				5,040	1,500	383	81	3,076
171	Lakewood, Ohio	69,304	23,677	23,677					45,627	27,928	16,074	1,625	
172	Salem, Mass.	22,188	854	854		1,933		1,933	19,401	5,083		13,170	1,148
173	Wichita Falls, Tex.	67,502	51,987	51,675	312	834		834	14,681	13,173	417		1,091
174	Pittsfield, Mass.	53,952	50,151	48,040	2,111				3,801	3,801			
175	Perth Amboy, N. J.	175,665	112,150	112,150					63,515	20,078	43,421	16	
176	Beaumont, Tex.	133,754	100,953	100,953		728		728	32,073	4,203	27,681		189
177	Lexington, Ky.	78,014	52,656	52,656		2,477		2,477	22,881	4,008	15,956	1,597	1,320
180	Kenosha, Wis.	105,671	90,546	53,746	36,800	240		240	14,885	8,600		2,275	4,010
181	Charleston, W. Va.	22,651	79	79		87		87	22,485	3,436	19,049		
182	Fitchburg, Mass.	41,960	2,012		2,012	1,502	$1,346	156	38,446	4,477	16,800	17,169	
183	Oak Park, Ill.	47,004	24,056	24,056		85	85		22,863	12,693		9,420	750
184	Stockton, Calif.	299,650	289,977	100,709	189,268	2,137		2,137	7,536	7,275		261	
185	Everett, Mass.	33,497	3,046	1,695	1,351				30,451	7,715	22,736		
186	West Hoboken, N. J.	193,112	177,009	177,009					16,103	3,307	11,679	1,117	
187	Springfield, Mo.	50,702	41,231	41,231		1,106		1,106	8,365	8,154	211		
188	San Jose, Calif.	283,612	278,421	93,461	184,960	220		220	4,971	3,817		158	996
190	Medford, Mass.	28,623	2,107		2,107	1,500		1,500	25,016	3,186	20,481	1,261	88
191	Superior, Wis.	89,677	78,992	78,992		5		5	10,680	6,652	218	3,810	
193	Dubuque, Iowa	27,962	21,651	21,651					6,311	6,085		14	212
195	Madison, Wis.	96,026	44,357	44,357					51,669	16,175	24,333	8,404	2,757
196	Joliet, Ill.	43,646	31,052	31,052		122		122	12,472	5,705		3,023	3,744
197	Brookline, Mass.	8,817	2,110		2,110	480		480	6,227	4,432		1,795	
198	Muncie, Ind.	62,232	60,121	55,394	4,727				2,111	2,050	61		
199	Evanston, Ill.	33,396	22,481	22,481					10,915	7,159		3,580	176
200	Columbia, S. C.	34,399	29,379	116	29,263	224		224	4,796		3,523	1,273	
202	Taunton, Mass.	60,847	2,574	1,188	1,386				58,273	4,861	51,026	1,797	589
204	Battle Creek, Mich.	109,646	85,408	82,328	3,080	1,235		1,235	23,003	23,003			
205	Newport News, Va.	48,888	38,688	38,688					10,200	4,644	5,556		
206	Waterloo, Iowa	21,642	17,889	17,889					3,753	2,977	425	191	160
207	East Chicago, Ind.	61,898	52,457	52,457					9,441	7,649	1,792		
208	Hammond, Ind.	56,497	50,125	47,455	2,670	18		18	6,354	3,482		2,872	
209	Aurora, Ill.	35,239	34,374	34,374					865			865	
210	Council Bluffs, Iowa	33,946	23,626	21,074	2,552				10,320	5,370		4,950	
211	Chicopee, Mass.	10,875	2,580	978	1,602	822		822	7,473	7,168		305	
212	New Rochelle, N. Y.	64,256	47,386	47,386		265		265	16,605	11,751		4,854	
214	Auburn, N. Y.	123,933	111,316	111,316		102		102	12,515	8,376	2,397	1,742	
215	Quincy, Ill.	36,477	32,882	32,882		457		457	3,138	2,011		235	892
218	Poughkeepsie, N. Y.	99,538	85,669	85,669		63		63	13,806	7,874	3,692	2,240	
219	Pontiac, Mich.	75,425	66,041	60,980	5,061	48		48	9,336	8,944			392
220	Austin, Tex.	105,184	89,979	79,171	10,808	5,246	3,805	1,441	9,959	3,024	475	6,340	120
222	Easton, Pa.	49,545	41,480	41,480		1,011		1,011	7,054	2,614	3,912	528	
223	Wilmington, N. C.	45,775	38,899	38,899					6,876	3,662	2,988	226	
226	Portsmouth, Ohio	24,939	19,108	19,108		1,025	451	574	4,806	2,889	1,479		438
227	New Brunswick, N. J.	145,948	90,419	90,419					55,529	13,779	41,750		
228	Ogden, Utah	143,414	128,009	128,009					15,405	15,018	387		
229	Oshkosh, Wis.	66,735	49,663	49,663		22	22		17,050	6,713		10,337	
230	Hazleton, Pa.	57,452	49,510	49,510					7,942	7,429		513	
237	Columbus, Ga.	38,371	37,877	23,277	14,600	386		386	108	108			
240	Moline, Ill.	21,663	18,447	18,447		1,082		1,082	2,134	2,038		48	48
241	Kokomo, Ind.	37,777	34,331	30,987	3,344	1,250		1,250	2,196	2,196			
242	Waltham, Mass.	32,454	6,968	3,654	3,314	507		507	24,979	6,823	15,659	2,041	456
243	West New York, N. J.	154,432	135,333	135,333					19,099	4,630	14,469		
244	Muskogee, Okla.	104,239	40,762	24,264	16,498	18		18	63,459	3,805	59,654		
245	Newburgh, N. Y.	82,352	71,360	71,360		975		975	10,017	5,327	4,390	300	
246	Phoenix, Ariz.	211,685	185,197		185,197	565		565	25,923	25,923			
248	Newport, R. I.	66,218	7,679	7,679		8,275	3,625	4,650	50,264	5,682	18,228	25,904	450
249	Cumberland, Md.	66,386	52,550	52,550					13,836	4,181	9,655		
250	Anderson, Ind.	57,743	55,110	50,531	4,579				2,633	2,468		165	
251	Colorado Springs, Colo.	101,240	99,460	19,182	80,278				1,780	509		700	571
252	Lynchburg, Va.	70,599	32,809	32,809		4,440		4,440	33,350		33,350		

TABLE 7.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 19.]

City number.	CITY.	All general departments.	General government.	Protection to person and property.	Conservation of health.	Sanitation, or promotion of cleanliness.	HIGHWAYS. Compensation for repair and construction.	HIGHWAYS. All other.	Charities, hospitals, and corrections.	EDUCATION. Schools.	EDUCATION. Libraries.	Recreation.	Miscellaneous.
	Grand total	$33,222,995	$6,543,808	$5,624,153	$1,286,609	$2,270,374	$3,336,509	$675,804	$5,058,417	$3,269,424	$534,341	$2,477,786	$2,145,770
	Group I	17,373,129	4,906,705	3,920,135	473,765	568,198	1,205,296	276,501	2,417,491	976,718	185,206	1,236,588	1,206,526
	Group II	3,319,881	619,046	672,114	93,870	322,630	390,802	54,436	298,228	410,884	61,036	375,103	21,732
	Group III	5,859,018	571,273	476,355	380,748	701,724	1,007,244	181,673	692,666	778,332	146,304	513,352	409,347
	Group IV	3,583,997	271,455	286,459	171,484	331,757	455,767	90,048	919,210	540,798	72,047	200,080	244,892
	Group V	3,086,970	175,329	269,090	166,742	346,065	277,400	73,146	730,822	562,692	69,748	152,663	263,273
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.												
1	New York, N. Y	$4,072,017	$1,279,242	$940,992	$119,539	$49,824	....	$19,517	$612,503	$377,789	$40	$317,943	$354,628
2	Chicago, Ill	4,244,396	1,579,422	1,328,201	43,774	246,365	$75,734	171,260	191,655	112,132	65,352	318,164	112,337
3	Philadelphia, Pa	2,491,440	715,848	711,242	14,476	40,458	350,809	9,180	320,827	34,207	7,059	163,309	124,025
6	St. Louis, Mo	1,011,697	408,422	171,911	3,900	7,936	97,396	6,854	163,303	31,899	15,103	100,995	3,978
7	Boston, Mass	1,910,977	184,028	131,211	111,085	96,417	165,568	11,175	317,644	272,254	12,884	37,079	571,632
9	Los Angeles, Calif	1,217,447	224,525	244,656	49,450	24,377	226,439	4,773	230,422	13,143	41,286	157,673	703
10	Pittsburgh, Pa	1,050,045	292,757	190,951	10,200	402	35,953	20,861	338,426	119,967	21,394	13,621	5,513
11	San Francisco, Calif	631,585	186,768	137,824	75,872	1,677	16,930	....	63,188	1,849	10,838	106,389	33,250
12	Buffalo, N. Y	740,525	35,693	63,147	45,469	100,742	236,467	32,881	179,523	13,478	11,250	21,415	460
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.												
14	Washington, D. C	$678,950	$33,368	$165,701	$399	$191,555	$174,483	$4,249	$64,274	$23,052	$11,671	$5,754	$1,444
16	Cincinnati, Ohio	718,825	128,520	83,528	7,605	19,007	85,731	7,346	86,541	273,359	9,379	3,452	14,357
17	New Orleans, La	443,877	122,574	187,489	31,727	8,320	22,455	18,834	6,557	8,778	5,047	32,096	....
18	Minneapolis, Minn	584,019	84,384	90,888	4,496	17,223	19,641	4,656	47,806	29,562	15,729	268,167	1,467
20	Seattle, Wash	561,562	157,540	93,907	42,410	9,226	75,005	13,603	65,645	44,700	14,233	40,829	4,464
21	Indianapolis, Ind	332,648	89,660	50,601	7,233	77,299	13,487	5,748	27,405	31,433	4,977	24,805	....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.												
22	Jersey City, N. J	$85,262	$31,574	$2,944	$551	$48	....	$3,178	$28,194	$10,835	$2,097	$3,600	$2,241
23	Rochester, N. Y	204,366	27,246	5,341	289	63,625	$7,792	7,669	2,465	55,059	5,746	19,902	9,232
25	Denver, Colo	438,708	149,273	98,378	10,808	537	87,261	1,581	13,046	17,145	6,649	52,045	1,985
27	Columbus, Ohio	236,950	17,661	6,160	944	111,578	49,990	337	12,481	30,281	1,212	318	5,988
28	Providence, R. I	277,660	34,485	52,031	31,238	30,370	10,370	6,584	62,888	19,100	....	29,712	882
29	St. Paul, Minn	267,044	5,620	7,048	489	22,904	40,376	11,887	22,703	449	6,515	98,534	50,519
30	Louisville, Ky	190,187	7,438	4,952	5,750	13,426	5,513	2,706	34,673	52,072	43,190	20,467	....
31	Oakland, Calif	167,420	784	7,934	23,837	11,450	35,433	19,204	217	9,116	6,841	46,290	6,314
33	Atlanta, Ga	123,804	2,186	14,980	27,922	1,843	13,003	1,451	12,141	12,772	3,729	22,789	10,988
34	Omaha, Nebr	91,698	6,224	41,348	6,135	1,821	17,831	895	....	11,031	3,288	3,125	....
35	Worcester, Mass	700,439	14,002	18,801	16,809	109,524	183,069	42,330	183,964	64,366	4,357	10,263	52,954
36	Birmingham, Ala	196,116	13,105	11,185	10,685	39,325	9,216	8,431	21,552	36,079	4,416	39,785	2,337
37	Syracuse, N. Y	87,106	30,865	3,629	10,792	10,127	5,488	378	8,466	5,658	3,525	6,339	1,839
38	Richmond, Va	80,764	23,674	11,201	406	8,021	65	626	798	23,045	....	273	12,655
41	Memphis, Tenn	249,206	957	41,787	3,669	3,833	132,298	6,046	37,466	4,113	5,006	12,308	1,723
42	Dallas, Tex	178,819	3,065	13,547	11,339	14,936	54,398	7,917	8,741	27,617	3,342	33,917	....
44	Bridgeport, Conn	138,865	3,018	13,509	7,805	40,865	4,186	262	33,597	7,598	17,343	9,867	815
46	Houston, Tex	69,557	14,718	11,926	3,739	16,902	....	2,079	3,470	9,930	2,493	1,211	3,089
47	Grand Rapids, Mich	197,225	46,284	7,166	50,574	11,435	10,359	14,758	4,897	37,707	2,450	11,595	....
48	Scranton, Pa	67,586	2,656	1,250	437	4,003	38,637	1,307	....	4,687	1,513	325	12,771
50	Youngstown, Ohio	124,806	7,106	10,777	491	805	87,539	1,492	160	14,252	....	2,134	50
51	Springfield, Mass	230,667	10,328	3,720	12,311	45,595	38,332	3,108	30,557	54,726	....	2,096	29,894
52	Des Moines, Iowa	99,587	107	11,281	2,208	145	9,231	2,872	7,857	59,756	2,905	3,225	....
53	New Bedford, Mass	175,959	9,318	2,783	29,727	14,482	6,180	18,162	28,932	13,310	1,523	5,048	46,494
54	Fall River, Mass	102,701	3,984	1,819	13,871	3,376	9,879	351	21,361	18,394	1,004	117	28,545
55	Trenton, N. J	92,329	13,871	5,011	40,086	1,915	2,800	2,855	1,269	19,543	3,668	1,311	....
56	Norfolk, Va	118,869	51,998	24,919	5,584	5,545	4,211	1,523	4,281	13,305	831	6,672	....
57	Salt Lake City, Utah	86,506	14,436	7,237	763	90	6,436	3,330	....	11,627	3,487	39,100	....
58	Nashville, Tenn	107,341	455	3,894	67	1,780	41,579	....	37,580	14,190	847	4,449	2,500
59	Camden, N. J	31,191	9,714	8,127	1,892	....	....	288	....	9,863	1,287	20	....
61	Lowell, Mass	75,637	5,326	5,765	3,274	4,902	520	1,838	9,355	15,747	817	5,145	22,948
63	Cambridge, Mass	230,572	6,416	6,693	38,476	22,651	5,764	....	47,400	8,314	1,773	4,778	88,307
65	Reading, Pa	13,520	305	356	22	1,825	1,909	746	....	7,447	....	820	....
66	Spokane, Wash	239,813	1,212	6,509	5,800	78,093	58,343	5,323	7,060	48,118	2,064	13,014	14,277
67	Kansas City, Kans	44,250	83	605	92	10	29,048	96	....	11,558	....	2,758	....
68	Yonkers, N. Y	36,488	1,779	1,742	1,866	3,937	98	63	5,095	19,522	2,386	....	....

TABLE 7.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 19.]

City number.	CITY.	All general departments.	General government.	Protection to person and property.	Conservation of health.	Sanitation, or promotion of cleanliness.	HIGHWAYS.		Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.
							Compensation for repair and construction.	All other.		Schools.	Libraries.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.												
71	Lynn, Mass.	$171,215	$9,025	$4,768	$15,263	$12,907	$370	$7,003	$33,677	$24,894	$1,823	$693	$60,792
72	Tacoma, Wash.	123,309	4,490	10,713	6,520		9,664		3,249	35,888	3,792	45,219	3,774
73	Elizabeth, N. J.	148,703	11,182	4,046	2,082	669	114,843	486	2,120	8,419	4,772	5	79
74	Utica, N. Y.	17,014	2,911	1,535		363	1,383	1,843	1,486	5,295	1,864	334	
75	Erie, Pa.	54,533	5,929	6,349		227	5,918	13,376		20,735	650	1,349	
76	Lawrence, Mass.	88,057	2,211	6,953	18,376	198	3,990	538	28,132	6,261	310	137	20,951
77	Oklahoma City, Okla.	149,084	71,249	5,212	1,279	56,993	3,147	1,469		6,311	981	2,443	
78	Somerville, Mass.	117,081	7,693	1,719	9,520	16,498	5,433	240	25,164	7,417	2,344	932	40,121
82	Canton, Ohio.	37,427	1,026	15,250	4,002	905	1,736	1,806		11,799	890		13
83	Fort Wayne, Ind.	63,166	1,143	602	25	226	41,091	826		3,068	1,365	14,820	
87	El Paso, Tex.	44,390	1,190	1,222		4,157	1,769	1,250	9,039	20,624	609	2,737	1,793
89	Knoxville, Tenn.	109,619		1,018	2,774	238		119	102,111	2,211	1,148		
91	Bayonne, N. J.	15,167	3,810	1,394	51		5,232	935		532	1,593	823	797
92	Peoria, Ill.	72,543	4,072	17,735	10,184	3,438	665	1,516	14,968	17,335	1,545	1,085	
93	Harrisburg, Pa.	18,769		851	46	15	2,879	1,218		12,763		937	50
94	San Diego, Calif.	137,450	15,435	3,693	8,724	23,065	2,504	4,394	352	4,413	4,065	46,751	24,054
95	Allentown, Pa.	6,911	442	709		1,299	222	76		3,813		350	
97	Wichita, Kans.	41,203	3,406	5,201		375	14,881		5,400	9,308	1,664	968	
98	Sioux City, Iowa.	57,338	8,592	8,599	293	13,108	13,618	3,186		8,024	1,298	620	
100	South Bend, Ind.	22,164	9,814	2,542	243	28	401	104		7,016	688	1,328	
102	Charleston, S. C.	16,654		105		238	13,283		110	1,629		635	654
103	Hoboken, N. J.	29,633	5,969	17,046	361	290		179		3,184	604	2,000	
104	Binghamton, N. Y.	120,439	1,381	745	193	460	2,799	2,309	108,948	2,246	671	687	
105	Johnstown, Pa.	26,597	167	585	407	11,061	6,035	27	1,272	7,043			
106	East St. Louis, Ill.	52,898	3,261	15,814	78	10		3,075		3,494	1,420	7,371	18,375
107	Brockton, Mass.	196,482	2,891	1,427	4,294	113,875	3,893	29	29,454	2,175	1,202	2,672	34,570
108	Rockford, Ill.	97,676	1,295	9,828		21,380	4,027	12,741		41,483	1,601	5,297	24
113	Pawtucket, R. I.	52,062	7,668	19,904		6	13,934	1,194	1,031	4,270	1,059	2,546	450
114	Passaic, N. J.	20,542	4,228	3,995	6,106	2,780			1,136	942	1,355		
115	Springfield, Ohio.	97,575	2,137	903	667	272	3,979	2,508	71,760	12,763	606	1,980	
116	Mobile, Ala.	16,047	1,554	6,369	2,456	614	3,667			945		442	
119	Holyoke, Mass.	93,683	4,042	821	27,734	5,587	9,915	114	25,442	8,374		16	11,638
120	Springfield, Ill.	29,471	31	7,823	6	78	2,692	913		10,729	2,470	4,729	
121	Long Beach, Calif.	35,923	11,935	621	1,797	3,177	175	3,424		6,500	3,731	4,263	300
122	Racine, Wis.	30,894		9,320	2,331		2,949	1,753	486	7,083	1,479	5,024	469
124	Chester, Pa.	16,524	1,312	42	15		779			13,622		575	179
125	Chattanooga, Tenn.	98,554	5,120	2,906	10,530	272	1,504	621	68,152	1,518	1,315	6,616	
126	Davenport, Iowa.	71,486	305	7,696			13,061	6,820		39,572	1,417	2,380	235
127	Berkeley, Calif.	45,261	5,635	6,711	560	697	19,452			8,669	3,537		
128	Gary, Ind.	20,190	5,677	282		2,213	202	342		6,129	5,345		
129	Covington Ky.	13,501	680	799	303	646	3,942	937		3,237	1,336	1,621	
130	Wheeling, W. Va.	20,492	219	1,371	238	399,	9,898	1,106		6,623	638		
131	Lincoln, Nebr.	23,821	4	868	1,743	512	1,260	1,057		6,022	3,160	9,195	
132	Portsmouth, Va.	17,903	8,177	1,508	3,134	247	1,917	1,942		978			
133	Bethlehem, Pa.	16,124	1,455	220		482		1,827		10,604		1,536	
134	Haverhill, Mass.	118,255	4,379	2,121	10,363	608	517	267	64,725	6,194	2,072	3,846	23,163
135	Lancaster, Pa.	16,646	982	19	17		5,241	549		9,796		42	
136	Macon, Ga.	122,675	75	188	82	1,776	3,532	518	109,476	5,447		1,581	
137	Augusta, Ga.	228,425	761	4,110		2,774	37,033	25	172,225	4,638		6,163	696
140	Huntington, W. Va.	12,462	895	3,026	550	2,064		289	30	5,222	85		301
141	Niagara Falls, N. Y.	46,905	4,436	1,179	1,241		19,540	271	12,376	7,628	234		
142	East Orange, N. J.	49,671	9,039	8,165	2,121	8,013	10,227	1,353		6,847	3,066	827	13
143	Roanoke, Va.	17,360	728	1,464	340	1,122	4,354		1,586	5,969		1,544	253
144	Highland Park, Mich.	75,629	4,660	5,665	652	313	7,146		24,809	31,330	1,054		
145	Atlantic City, N. J.	49,730	6,012	10,583	992	4,365	12,260	1,982	494	8,534	1,189	3,319	
146	Fresno, Calif.	90,664	725	32,109	12,791	10,717	6,808	1,491		23,233		1,642	1,148
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.												
148	Winston-Salem, N. C.	$73,305	$7,039	$4,771	$4,654	$1,198	$2,045	$24	$47,050	$6,066	$393	$65	
149	Malden, Mass.	81,806	2,786	2,547	15,351	8,778		4,044	14,086	1,781	1,293	399	$30,741
150	Pasadena, Calif.	87,917	1,842	4,649	2,285	15,212	13,295	2,915	6,651	7,579	4,229	19,319	9,941
152	Kalamazoo, Mich.	41,436	13,115	8,149	2,735		5,736	2,247		6,912	1,400		1,142
154	Bay City, Mich.	20,454	1,375	2,153	81	1,105		60	1,490	13,228	828	9	125
156	Charlotte, N. C.	17,994	600	3,331	1,086	2,353	302	79		6,218	871		3,154
158	Cicero, Ill.	10,817	38	7,838	4	735	265	98		1,839			
159	Cedar Rapids, Iowa.	33,612	992	5,700	98	4,380	7,918	1,505		11,396	390	1,218	15
160	Newton, Mass.	134,067	3,205	19,271	4,346	18,967	35,397		11,038	25,162	4,191	15	12,475

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City number.	CITY.	All general departments.	General government.	Protection to person and property.	Conservation of health.	Sanitation, or promotion of cleanliness.	HIGHWAYS. Compensation for repair and construction.	HIGHWAYS. All other.	Charities, hospitals, and corrections.	EDUCATION. Schools.	EDUCATION. Libraries.	Recreation.	Miscellaneous.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.												
162	New Castle, Pa.	$24,300	$3,998	$1,700	$155	$910	$60	$182	$4,504	$12,509	...	...	$282
163	Galveston, Tex.	205,720	390	22,253	337	3,995	...	300	177,783	662	...	...	...
166	Montgomery, Ala.	48,759	2,502	261	1,935	30,263	1,051	...	...	2,908	$734	$8,865	240
167	Woonsocket, R. I.	38,220	11,630	9,421	...	...	10,604	44	1,943	4,258	242	78	...
168	Mount Vernon, N. Y.	40,174	3,239	2,412	276	800	8,095	...	5,568	6,189	3,361	...	10,234
169	Chelsea, Mass.	57,169	6,210	1,361	1,043	16	...	1,407	18,901	1,773	688	...	25,770
170	Pueblo, Colo.	13,205	538	917	546	...	...	8	...	8,131	756	2,309	...
171	Lakewood, Ohio	28,650	81	2,379	747	4,810	3,713	1,094	...	13,681	1,915	230	...
172	Salem, Mass.	74,007	1,721	5,399	9,100	8,204	3,466	1,162	14,413	3,324	10	1,215	25,993
173	Wichita Falls, Tex.	41,114	973	6,295	1,674	27,516	1,918	...	...	2,501	...	...	237
174	Pittsfield, Mass.	26,183	2,769	939	2,504	...	...	1,156	4,594	6,219	...	1,816	6,186
175	Perth Amboy, N. J.	30,442	7,542	3,772	5,688	404	8,617	82	...	2,115	736	180	1,306
176	Beaumont, Tex.	33,750	469	2,832	843	14,142	8,260	2,592	...	4,612	...	...	...
177	Lexington, Ky.	13,171	650	2,866	83	...	104	96	2,623	4,200	1,611	938	...
180	Kenosha, Wis.	19,063	371	1,221	1,380	18	290	3,143	879	6,715	1,536	3,510	...
181	Charleston, W. Va.	22,886	...	3,952	30	4,691	855	771	240	11,422	925	...	...
182	Fitchburg, Mass.	138,314	3,276	1,976	12,048	9,393	...	1,664	84,787	4,742	432	2,170	17,826
183	Oak Park, Ill.	28,204	556	1,901	76	2,203	4,039	588	...	16,517	2,309	15	...
184	Stockton, Calif.	21,339	3,817	6,886	6,148	...	3,947	193	...	...	348	...	...
185	Everett, Mass.	48,619	5,505	391	2,195	416	652	1,037	8,530	445	160	201	29,087
186	West Hoboken, N. J.	6,091	1,212	235	140	...	...	...	...	3,748	756	...	...
187	Springfield, Mo.	28,510	564	1,006	...	865	1,392	5	3,351	20,629	597	101	...
188	San Jose, Calif.	38,827	108	7,243	7,271	3,540	2,121	1,354	...	3,926	708	12,521	35
190	Medford, Mass.	45,559	4,720	1,461	234	13,239	948	...	3,318	2,734	819	61	18,025
191	Superior, Wis.	9,924	1,552	1,061	253	64	...	20	...	3,973	951	2,050	...
193	Dubuque, Iowa	9,155	30	2,078	531	65	478	632	...	4,380	290	671	...
195	Madison, Wis.	31,652	2,333	3,625	1,418	3,122	3,909	5,058	...	4,705	4,222	2,922	338
196	Joilet, Ill.	15,351	152	2,366	268	301	281	10	...	8,886	2,446	641	...
197	Brookline, Mass.	69,436	5,224	4,550	7,102	901	4,750	2,227	817	16,407	2,230	8,884	16,344
198	Muncie, Ind.	33,089	403	498	...	750	4,011	1,294	...	22,468	3,037	628	...
199	Evanston, Ill.	35,120	460	9,023	947	4,670	6,532	4,826	...	5,368	2,703	591	...
200	Columbia, S. C.	18,406	57	4,437	4,213	2,117	...	208	109	1,635	...	72	5,558
202	Taunton, Mass.	71,694	1,136	3,473	1,690	18,062	...	400	14,702	15,826	274	773	15,358
204	Battle Creek, Mich.	44,578	21,218	51	128	...	...	...	7,889	14,600	692	...	...
205	Newport News, Va.	17,952	212	1,825	...	8,455	...	50	2,937	4,009	...	25	439
206	Waterloo, Iowa	21,456	3,946	9,710	...	261	2,495	179	...	2,797	296	1,772	...
207	East Chicago, Ind.	4,025	368	771	...	...	...	254	...	1,403	229	1,000	...
208	Hammond, Ind.	25,644	2,935	6,524	8,954	53	...	821	...	3,292	857	1,716	492
209	Aurora, Ill.	23,645	189	6,858	80	1,255	160	122	...	13,385	496	1,100	...
210	Council Bluffs, Iowa	16,692	90	2,347	...	1,634	...	...	...	9,559	784	2,278	...
211	Chicopee, Mass.	25,487	802	1,402	30	55	...	6,197	11,765	1,294	466	...	3,476
212	New Rochelle, N. Y.	59,169	1,364	735	579	2,835	...	1,659	5,764	1,221	1,612	43,400	...
214	Auburn, N. Y.	22,488	435	287	7,964	133	3,762	7,622	2,285	...	...	...	...
215	Quincy, Ill.	19,921	131	587	8	69	261	266	10,500	7,637	300	162	...
218	Poughkeepsie, N. Y.	59,850	839	468	31,536	...	1,764	3,587	216	20,589	578	273	...
219	Pontiac, Mich.	62,594	5,215	4,636	998	1,751	10	653	28,513	20,417	...	...	401
220	Austin, Tex.	48,089	12	1,948	135	20,378	1,250	582	14,915	8,869	...	...	...
222	Easton, Pa.	24,041	22	1,878	37	3,971	5,772	1,494	...	10,081	475	311	...
223	Wilmington, N. C.	39,012	...	1,173	...	29,952	6,421	741	...	725	...	...	...
226	Portsmouth, Ohio	41,764	2	3,695	24	...	616	...	29,846	5,069	87	...	2,425
227	New Brunswick, N. J.	40,668	3,825	654	1,253	...	2,503	...	1,383	31,050	...	...	...
228	Ogden, Utah	81,331	4,864	1,463	3,054	...	63,359	1,615	...	2,209	1,375	3,392	...
229	Oshkosh, Wis.	13,634	742	550	363	11	192	78	2,117	7,221	1,020	1,340	...
230	Hazleton, Pa.	10,074	117	170	...	...	247	229	...	9,311	...	...	...
237	Columbus, Ga.	108,306	...	979	3,592	46,043	948	178	50,796	496	875	...	4,399
240	Moline, Ill.	117,576	313	12,842	...	...	10,443	75	74,810	14,007	3,161	1,925	...
241	Kokomo, Ind.	13,133	244	416	479	265	697	62	...	10,124	...	846	...
242	Waltham, Mass.	39,081	1,995	1,948	2,245	4,876	1,950	772	2,106	849	882	1,427	20,031
243	West New York, N. J.	7,485	...	...	...	...	...	...	...	5,915	427	1,089	54
244	Muskogee, Okla.	57,134	2,356	12,445	20	12,561	4,040	162	19,941	2,775	1,630	60	1,144
245	Newburgh, N. Y.	14,622	3,525	954	7	6	2,404	438	...	7,155	79	54	...
246	Phoenix, Ariz.	12,794	6,506	3,722	...	103	...	586	...	...	1,806	71	...
248	Newport, R. I.	27,016	4,263	7,286	283	7	4,502	198	1	9,543	583	350	...
249	Cumberland, Md.	11,209	168	...	...	...	8,783	432	...	1,826	...	...	...
250	Anderson, Ind.	13,800	191	332	2,564	347	770	135	...	7,725	1,303	433	...
251	Colorado Springs, Colo.	39,489	413	1,832	798	22	9,000	859	...	8,472	1,344	16,749	...
252	Lynchburg, Va.	55,700	2,847	3	96	2,817	...	575	37,661	11,278	...	423	...

Table 8.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 20.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets.	Scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Halls.	Subways for pipes and wires.	Railways.	All other enterprises.
	Grand total	$132,681,495	$92,379,468	$11,302,211	$2,961,731	$1,690,087	$40,156	$9,958,636	$1,129,504	$294,312	$21,805	$9,876,201	$3,027,384
	Group I	62,712,915	45,167,362	3,096,298		924,797	5,962	8,008,779	43,211	72,509		2,932,252	2,461,745
	Group II	16,976,139	6,064,845	2,489,536		303,164	91	1,173,008	2,765	6,336		6,746,194	190,200
	Group III	25,421,053	20,132,647	970,362	2,556,288	200,740	6,759	538,045	558,872	144,520			222,820
	Group IV	15,685,763	11,884,644	2,541,266	405,362	132,514	13,442	140,183	226,121	36,603	13,682	197,755	94,191
	Group V	11,885,625	9,129,970	2,204,749	81	38,872	13,902	98,621	298,535	34,344	8,123		58,428
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.												
1	New York, N. Y.	$25,528,549	$15,696,865			$450,831		$7,018,061				$23,665	$2,339,127
2	Chicago, Ill.	9,192,867	8,120,535	$921,246		12,495		138,591					
3	Philadelphia, Pa.	6,861,324	6,462,767			21,608		376,949					
6	St. Louis, Mo.	2,822,572	2,661,935			57,477	$4,456	98,704					
7	Boston, Mass.	3,765,317	3,427,550			184,591			$42,211				110,965
9	Los Angeles, Calif.	6,301,770	3,767,214	2,175,052		1,458		345,393	1,000				11,653
10	Pittsburgh, Pa.	2,984,692	2,856,065			92,335	1,506	31,081		$3,705			
11	San Francisco, Calif.	2,964,559	9,730							46,242		2,908,587	
12	Buffalo, N. Y.	2,291,265	2,164,701			104,002				22,562			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.												
14	Washington, D. C.	$1,059,910	$1,008,615			$38,427		$12,043	$825				
16	Cincinnati, Ohio	1,894,368	1,876,618			11,448		5,748					$554
17	New Orleans, La.	2,243,044	907,585			165,958			1,940			$1,167,561	
18	Minneapolis, Minn.	820,847	820,756				$91						
20	Seattle, Wash.	10,904,700	1,451,271	$2,489,536		40,397		1,155,217				5,578,633	189,646
21	Indianapolis, Ind.	53,270				46,934				$6,336			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.												
22	Jersey City, N. J.	$1,770,771	$1,737,721					$33,050					
23	Rochester, N. Y.	1,158,158	1,005,054			$26,131			$115,240	$11,733			
25	Denver, Colo.	1,795,643	1,749,314			14,290				24,664			$7,375
27	Columbus, Ohio	1,158,892	768,663		$343,307	46,922							
28	Providence, R. I.	1,042,116	971,755				$2,119	32,489	35,753				
29	St. Paul, Minn.	607,449	570,213			6,112		2,426		28,698			
30	Louisville, Ky.	904,027	886,539					17,336	152				
31	Oakland, Calif.	162,314						105,413		20,246			36,655
33	Atlanta, Ga.	956,791	953,259				196		3,336				
34	Omaha, Nebr.	2,316,377	1,150,901		963,062					23,624			178,790
35	Worcester, Mass.	694,964	640,961						54,003				
36	Birmingham, Ala.	75,638	34,604	$39,751		944				339			
37	Syracuse, N. Y.	521,983	507,436			14,547							
38	Richmond, Va.	1,743,171	433,390		1,249,919	26,158	429	1,230	30,330	1,715			
41	Memphis, Tenn.	630,606	616,784			10,296		3,526					
42	Dallas, Tex.	628,405	625,050							3,355			
44	Bridgeport, Conn.												
46	Houston, Tex.	486,781	332,540			43,646		98,992		11,603			
47	Grand Rapids, Mich.	447,880	375,219			12,422			60,239				
48	Scranton, Pa.	740				740							
50	Youngstown, Ohio	476,817	474,800				2,017						
51	Springfield, Mass.	574,158	559,217			261				14,680			
52	Des Moines, Iowa	48,054				11,650			36,404				
53	New Bedford, Mass.	487,569	446,261					5,842	35,466				
54	Fall River, Mass.	333,176	297,590				194	1,758	33,634				
55	Trenton, N. J.	466,344	461,049			2,357		2,938					
56	Norfolk, Va.	823,974	542,940			21,866		226,121	29,184	3,863			
57	Salt Lake City, Utah	460,942	397,567			17,172	648		45,555				
58	Nashville, Tenn.	417,101	401,395			14,545	873	216	72				
59	Camden, N. J.	512,032	499,002					5,041	7,989				
61	Lowell, Mass.	408,565	371,918				93		36,554				
63	Cambridge, Mass.	509,048	474,087						34,961				
65	Reading, Pa.	294,057	294,057										
66	Spokane, Wash.	502,548	481,867			20,681							
67	Kansas City, Kans.	1,460,412	529,801	930,611									
68	Yonkers, N. Y.	543,550	541,693				190	1,667					

TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 20.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets.	Scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Halls.	Subways for pipes and wires.	Railways.	All other enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.												
71	Lynn, Mass	$444,557	$395,353						$49,204				
72	Tacoma, Wash	1,989,054	562,128	$1,184,626		$300		$44,245				$197,755	
73	Elizabeth, N. J	3,495				1,216		2,279					
74	Utica, N. Y	8,503									$8,503		
75	Erie, Pa	526,083	520,435					469			5,179		
76	Lawrence, Mass	289,731	262,235						27,496				
77	Oklahoma City, Okla	438,500	438,500										
78	Somerville, Mass	257,107	257,107										
82	Canton, Ohio	309,850	292,641			4,712	$1,410			$11,087			
83	Fort Wayne, Ind	694,358	230,689	459,474		2,901	1,294						
87	El Paso, Tex	370,649	370,649										
89	Knoxville, Tenn	327,297	314,964			10,550	1,783						
91	Bayonne, N. J	664,907	664,907										
92	Peoria, Ill	6,255				2,051	1,697	24		2,483			
93	Harrisburg, Pa	252,513	252,513										
94	San Diego, Calif	553,471	512,825					34,126	4,536				$1,984
95	Allentown, Pa	181,251	180,842			409							
97	Wichita, Kans	6,833				1,966	440			4,427			
98	Sioux City, Iowa	287,736	283,544				1,681		2,511				
100	South Bend, Ind	236,544	230,251				446		5,847				
102	Charleston, S. C	421,628	413,251			6,819	17	1,541					
103	Hoboken, N. J	295,497	286,905					2,500	6,092				
104	Binghamton, N. Y	135,904	135,803				101						
105	Johnstown, Pa	580				298	282						
106	East St. Louis, Ill												
107	Brockton, Mass	229,085	215,676						13,409				
108	Rockford, Ill	163,627	163,309			318							
113	Pawtucket, R. I	429,494	420,813						8,681				
114	Passaic, N. J	102				102							
115	Springfield, Ohio	205,723	191,615			14,108							
116	Mobile, Ala	244,993	177,680			10,420		47,582	9,311				
119	Holyoke, Mass	1,205,878	169,574	630,942	$405,362								
120	Springfield, Ill	425,129	216,132	170,609			755		37,633				
121	Long Beach, Calif	392,291	382,257			5,665		303	216	3,850			
122	Racine, Wis	316,641	292,378			845	19		23,399				
124	Chester, Pa	869						869					
125	Chattanooga, Tenn	9,960				6,910		2,000		1,050			
126	Davenport, Iowa	20,419											20,419
127	Berkeley, Calif	3,341						3,341					
128	Gary, Ind	8,079	2,074	5,948		35	22						
129	Covington, Ky	250,089	236,109			1,828							12,152
130	Wheeling, W. Va	220,942	212,019			5,495	2,305	704	419				
131	Lincoln, Nebr	304,911	203,142	89,667			576			11,526			
132	Portsmouth, Va	439,435	432,098			3,574			3,763				
133	Bethlehem, Pa	85,280	73,572			11,708							
134	Haverhill, Mass	176,553	176,481						72				
135	Lancaster, Pa	205,166	189,879			15,287							
136	Macon, Ga	278,864	267,070				206		11,408	180			
137	Augusta, Ga	290,317	225,129						5,552				59,636
140	Huntington, W. Va	22,856				6,084		200	16,572				
141	Niagara Falls, N. Y	169,545	165,436			4,109							
142	East Orange, N. J	203,278	203,278										
143	Roanoke, Va	12,518				12,110	408						
144	Highland Park, Mich	408,442	408,442										
145	Atlantic City, N. J	254,939	254,939										
146	Fresno, Calif	4,694				2,694				2,000			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.												
148	Winston-Salem, N. C	$179,414	$162,581			$4,765	$446		$1,004				$10,618
149	Malden, Mass	159,066	140,434						18,632				
150	Pasadena, Calif	1,105,944	397,675	$697,047							$699		10,523
152	Kalamazoo, Mich	144,176	103,508						16,253				24,415
154	Bay City, Mich	374,010	108,719	262,192					3,099				
156	Charlotte, N. C	164,260	148,071						9,037	$7,152			
158	Cicero, Ill	123,470	123,470										
159	Cedar Rapids, Iowa	334,488	333,679				809						
160	Newton, Mass	192,874	192,874										

TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 20.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets.	Scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Halls.	Subways for pipes and wires.	Railways.	All other enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.												
162	New Castle, Pa	$2,085					$20				$2,065		
163	Galveston, Tex	283,447	$281,825						$577	$1,045			
166	Montogomery, Ala	159,625	154,841				3,453		1,331				
167	Woonsocket, R. I	175,414	172,807							2,607			
168	Mount Vernon, N. Y												
169	Chelsea, Mass	142,618	142,618										
170	Pueblo, Colo	297,922	289,067						5,804	3,051			
171	Lakewood, Ohio	114,100	113,828			$272							
172	Salem Mass	168,577	157,534			2,251	224		8,568				
173	Wichita Falls, Tex	84,034	80,920						3,114				
174	Pittsfield, Mass	128,832	128,428				404						
175	Perth Amboy, N. J	273,420	263,853			3,304	599	$5,664					
176	Beaumont, Tex	205,877	156,694					36,311					$12,872
177	Lexington, Ky	9,932				9,932							
180	Kenosha, Wis	161,885	161,885										
181	Charleston, W. Va	6,257							6,257				
182	Fitchburg, Mass	147,530	128,631						16,119	2,780			
183	Oak Park, Ill	152,345	152,345										
184	Stockton, Calif	22,671						22,671					
185	Everett, Mass	146,716	132,572						14,144				
186	West Hoboken, N. J												
187	Springfield, Mo	5,638							5,638				
188	San Jose, Calif												
190	Medford, Mass	122,382	104,790						17,592				
191	Superior, Wis												
193	Dubuque, Iowa	145,916	143,442			726	476	1,272					
195	Madison, Wis	219,597	207,211			720	161		11,505				
196	Joliet, Ill	188,530	188,530										
197	Brookline, Mass	153,172	146,940						6,232				
198	Muncie, Ind	26,293	308						25,985				
199	Evanston, Ill	165,796	165,796										
200	Columbia, S. C	217,442	207,862				322			9,258			
202	Taunton, Mass	478,289	109,567	$359,552					9,170				
204	Battle Creek, Mich	106,091	104,895				1,196						
205	Newport News, Va	27,043						27,043					
206	Waterloo, Iowa	133,889	133,889										
207	East Chicago, Ind												
208	Hammond, Ind	139,889	139,889										
209	Aurora, Ill	148,721	146,886			441			1,394				
210	Council Bluffs, Iowa	199,129	198,250			879							
211	Chicopee, Mass	341,214	124,856	212,166					4,192				
212	New Rochelle, N. Y	2,376						2,376					
214	Auburn, N. Y	137,844	129,853						2,632		5,359		
215	Quincy, Ill	149,965	149,046				919						
218	Poughkeepsie, N. Y	145,726	145,726										
219	Pontiac, Mich	148,906	148,651				255						
220	Austin, Tex	401,359	131,530	262,845			852		6,132				
222	Easton, Pa	1,441				1,441							
223	Wilmington, N. C	114,873	108,028							6,845			
226	Portsmouth, Ohio	171,901	161,725			588		878	8,710				
227	New Brunswick, N. J	163,407	162,687			720							
228	Ogden, Utah	142,905	129,949				46		12,910				
229	Oshkosh, Wis	108,909	104,589						4,320				
230	Hazleton, Pa												
237	Columbus, Ga	138,842	128,740			1,668	52	195	8,187				
240	Moline, Ill	130,066	118,155						11,911				
241	Kokomo, Ind	10,230							10,230				
242	Waltham, Mass	126,557	110,909						15,648				
243	West New York, N. J												
244	Muskogee, Okla	223,074	214,981		$81				8,012				
245	Newburgh, N. Y	128,338	127,777					561					
246	Phoenix, Ariz	200,155	199,483			672							
248	Newport, R. I	2,798					16	1,650	1,132				
249	Cumberland, Md	104,817	102,924				1,893						
250	Anderson, Ind	476,514	65,430	410,947		137							
251	Colorado Springs, Colo	192,278	169,179				1,126		21,973				
252	Lynchburg, Va	182,324	168,638			10,356	633		1,091	1,606			

TABLE 9.—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.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.	
						Police department.		Fire department.		All other.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$873,385,081	$30.24	$83,924,158	$2.91	$90,874,297	$3.15	$74,188,935	$2.57	$14,862,443	$0.51	$20,475,626	$0.71
	Group I	501,705,756	35.88	56,959,304	4.07	55,764,964	3.99	34,922,125	2.50	9,945,174	0.71	11,106,164	0.79
	Group II	69,269,299	30.62	7,006,154	3.10	6,092,849	2.69	6,329,351	2.80	1,321,487	0.58	1,826,158	0.81
	Group III	149,690,374	25.38	9,661,693	1.64	15,829,936	2.68	16,716,311	2.83	2,037,235	0.35	3,986,454	0.68
	Group IV	84,678,584	22.25	5,533,321	1.45	7,587,552	1.99	9,435,156	2.48	916,364	0.24	1,994,515	0.52
	Group V	68,041,068	23.23	4,763,686	1.63	5,598,996	1.91	6,785,992	2.32	642,183	0.22	1,562,335	0.53
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.												
1	New York, N. Y	$219,844,549	$38.81	$23,808,951	$4.20	$23,458,316	$4.14	$14,561,976	$2.57	$4,001,781	$0.71	$4,825,501	$0.85
2	Chicago, Ill	81,228,115	29.78	11,597,365	4.25	10,927,039	4.01	5,423,514	1.99	1,486,997	0.55	2,338,318	0.86
3	Philadelphia, Pa	59,762,804	32.52	6,474,897	3.52	7,443,717	4.05	3,107,174	1.69	1,280,922	0.70	894,572	0.49
6	St. Louis, Mo	23,820,498	30.56	2,628,725	3.37	3,058,776	3.92	1,693,099	2.17	521,462	0.67	369,582	0.47
7	Boston, Mass	34,241,650	45.55	2,928,916	3.90	3,586,712	4.77	2,752,931	3.66	461,469	0.61	803,142	1.07
9	Los Angeles, Calif	22,162,559	36.94	2,540,898	4.23	1,474,550	2.46	1,468,568	2.45	932,510	1.55	333,994	0.56
10	Pittsburgh, Pa	23,462,878	39.70	3,042,550	5.15	1,839,535	3.11	1,856,070	3.14	529,338	0.90	672,860	1.14
11	San Francisco, Calif	16,408,503	31.80	2,300,665	4.46	1,886,862	3.66	2,036,161	3.95	336,506	0.65	216,756	0.42
12	Buffalo, N. Y	20,774,200	40.31	1,636,337	3.18	2,089,457	4.05	2,022,632	3.92	394,189	0.76	651,439	1.26
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.												
14	Washington, D. C	$17,464,300	$38.94	$976,391	$2.18	$1,743,771	$3.89	$1,307,975	$2.92	$484,700	$1.08	$306,015	$0 68
16	Cincinnati, Ohio	12,824,196	31.90	1,677,841	4.17	1,268,355	3.16	1,134,309	2.82	164,021	0.41	352,753	0.88
17	New Orleans, La	6,867,337	17.62	873,969	2.24	588,652	1.51	693,453	1.78	128,839	0.33	212,982	0.55
18	Minneapolis, Minn	11,475,606	29.83	1,098,427	2.86	705,001	1.83	985,205	2.56	197,080	0.51	401,764	1.04
20	Seattle, Wash	12,205,305	38.22	1,720,426	5.39	1,034,916	3.24	1,359,327	4.26	211,806	0.66	396,526	1.24
21	Indianapolis, Ind	8,432,555	26.53	659,100	2.07	752,154	2.37	849,082	2.67	135,041	0.42	156,118	0.49
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.												
22	Jersey City, N. J	$8,376,478	$27.95	$651,895	$2.18	$1,704,988	$5.69	$980,878	$3.27	$117,109	$0.39	$261,971	$0.87
23	Rochester, N. Y	8,844,470	29.59	661,285	2.21	678,767	2.27	863,020	2.89	109,920	0.37	174,943	0.59
25	Denver, Colo	6,897,784	26.66	834,821	3.23	577,055	2.23	522,876	2.02	120,589	0.47	109,241	0.42
27	Columbus, Ohio	4,913,209	20.49	363,081	1.51	377,441	1.57	623,040	2.60	28,230	0.12	70,790	0.30
28	Providence, R. I	5,964,247	25.07	375,381	1.58	870,526	3.66	594,497	2.50	84,698	0.36	268,969	1.13
29	St. Paul, Minn	6,826,535	28.96	334,189	1.42	566,137	2.40	1,020,432	4.33	121,421	0.52	101,328	0.43
30	Louisville, Ky	4,712,852	20.05	306,380	1.30	650,957	2.77	574,805	2.45	42,663	0.18	187,421	0.80
31	Oakland, Calif	6,771,248	30.36	366,398	1.64	503,634	2.26	904,047	4.05	80,341	0.36	114,608	0.51
33	Atlanta, Ga	4,072,628	20.07	171,030	0.84	463,003	2.28	405,769	2.00	49,387	0.24	176,536	0.87
34	Omaha, Nebr	4,614,999	23.86	262,513	1.36	483,227	2.50	737,175	3.81	77,217	0.40	103,935	0.54
35	Worcester, Mass	6,261,927	34.56	245,163	1.35	613,610	3.39	538,536	2.97	41,845	0.23	181,117	1.00
36	Birmingham, Ala	2,308,120	12.82	142,050	0.79	219,744	1.22	353,893	1.97	37,659	0.21	38,498	0.21
37	Syracuse, N. Y	4,715,872	27.14	365,577	2.10	435,625	2.51	582,474	3.35	50,055	0.29	146,458	0.84
38	Richmond, Va	3,714,386	21.44	294,838	1.70	433,378	2.50	421,423	2.43	104,910	0.61	105,925	0.61
41	Memphis, Tenn	3,568,753	21.85	138,273	0.85	427,489	2.62	448,433	2.74	41,832	0.26	75,645	0.46
42	Dallas, Tex	4,060,427	24.99	200,223	1.23	326,604	2.01	466,170	2.87	120,439	0.74	116,153	0.71
44	Bridgeport, Conn	4,691,667	31.97	210,352	1.43	610,169	4.16	628,272	4.28	43,371	0.30	194,281	1.32
46	Houston, Tex	2,985,490	21.28	168,182	1.20	269,939	1.92	302,509	2.16	34,056	0.24	93,595	0.67
47	Grand Rapids, Mich	3,527,115	25.30	190,687	1.37	208,365	1.49	508,223	3.65	35,159	0.25	115,173	0.83
48	Scranton, Pa	2,684,061	19.42	157,342	1.14	248,768	1.80	345,631	2.50	46,338	0.34	45,781	0.33
50	Youngstown, Ohio	2,912,190	21.62	219,675	1.63	340,417	2.53	285,541	2.12	19,974	0.15	38,809	0.29
51	Springfield, Mass	4,730,698	36.01	241,384	1.84	395,761	3.01	577,768	4.40	65,016	0.49	110,601	0.84
52	Des Moines, Iowa	3,894,873	30.06	211,042	1.63	252,883	1.95	452,462	3.49	23,356	0.18	31,333	0.24
53	New Bedford, Mass	3,826,800	31.30	223,636	1.83	442,767	3.62	395,958	3.24	33,485	0.27	155,735	1.27
54	Fall River, Mass	3,949,349	32.76	169,775	1.41	373,579	3.10	362,787	3.01	14,150	0.12	142,138	1.18
55	Trenton, N. J	2,724,632	22.62	163,189	1.35	327,138	2.72	280,256	2.33	42,160	0.35	119,779	0.99
56	Norfolk, Va	3,126,549	26.18	338,620	2.84	558,373	4.68	380,954	3.19	36,084	0.30	40,386	0.34
57	Salt Lake City, Utah	3,151,921	26.43	291,951	2.45	228,467	1.92	170,010	1.43	29,299	0.25	81,353	0.68
58	Nashville, Tenn	2,008,645	16.92	121,745	1.03	234,492	1.97	272,153	2.29	38,380	0.32	38,000	0.32
59	Camden, N. J	2,592,980	22.08	164,020	1.40	408,691	3.48	283,575	2.41	43,101	0.37	69,822	0.59
61	Lowell, Mass	2,964,051	26.21	176,047	1.56	299,984	2.65	330,978	2.93	147,681	1.31	71,782	0.63
63	Cambridge, Mass	3,739,240	33.97	234,825	2.13	356,543	3.24	328,023	2.98	70,675	0.64	131,710	1.20
65	Reading, Pa	1,420,976	13.13	100,644	0.93	157,778	1.46	79,515	0.73	14,732	0.14	17,401	0.17
66	Spokane, Wash	2,625,152	25.14	147,643	1.41	175,837	1.68	291,297	2.79	25,600	0.25	74,678	0.72
67	Kansas City, Kans	1,650,997	16.17	95,137	0.93	220,804	2.16	133,129	1.30	15,241	0.15	19,321	0.19
68	Yonkers, N. Y	3,859,053	38.12	322,700	3.19	386,996	3.82	269,802	2.67	31,062	0.31	161,238	1.59

¹ Less than one-half of 1 cent.

PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1921.

assigned to each, see p. 11. For a text discussion of this table, see p. 20.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		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.	
$72,070,676	$2.50	$83,523,116	$2.89	$3,061,777	$0.11	$60,047,978	$2.08	$295,929,089	$10.25	$10,541,356	$0.37	$28,667,528	$0.99	$35,218,102	$1.22	
43,246,606	3.09	45,594,795	3.26	821,142	0.06	43,076,002	3.08	152,182,576	10.88	5,375,393	0.38	16,946,174	1.21	25,765,337	1.84	
5,672,415	2.51	7,149,182	3.16	390,802	0.17	5,437,574	2.40	22,677,900	10.03	994,054	0.44	2,268,946	1.00	2,102,427	0.93	
12,019,500	2.04	15,011,555	2.55	1,088,197	0.18	6,369,011	1.08	55,991,681	9.50	2,076,708	0.35	5,108,923	0.87	3,793,170	0.64	
6,350,960	1.67	7,897,759	2.08	475,902	0.13	3,012,359	0.79	36,163,638	9.50	1,121,277	0.29	2,442,211	0.64	1,747,570	0.46	
4,781,195	1.63	7,869,825	2.69	285,734	0.10	2,153,032	0.73	28,913,294	9.87	973,924	0.33	1,901,274	0.65	1,809,598	0.62	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.																
$19,794,852	$3.49	$20,774,743	$3.67	....	......	$19,420,751	$3.43	$69,759,321	$12.32	$1,905,479	$0.34	$5,103,291	$0.90	$12,429,587	$2.19	1
7,542,580	2.76	5,382,925	1.97	$75,734	$0.03	4,350,363	1.59	24,226,310	8.88	751,828	0.28	3,800,530	1.39	3,324,612	1.22	2
5,810,620	3.16	6,312,783	3.43	72,473	0.04	6,757,273	3.68	14,198,042	7.73	414,641	0.23	1,975,282	1.07	5,020,408	2.73	3
1,740,133	2.23	2,387,905	3.06	97,396	0.12	2,117,695	2.72	7,326,383	9.40	312,837	0.40	1,201,651	1.54	364,854	0.47	6
3,022,880	4.02	3,146,742	4.19	165,568	0.22	2,868,087	3.82	9,846,024	13.10	684,548	0.91	1,989,997	2.65	1,984,634	2.64	7
943,417	1.57	2,208,187	3.68	244,854	0.41	1,652,446	2.75	8,893,994	14.82	464,249	0.77	722,980	1.21	281,912	0.47	9
1,952,136	3.30	2,646,580	4.48	35,953	0.06	1,854,397	3.14	6,987,134	11.82	416,925	0.71	669,114	1.13	960,286	1.62	10
767,494	1.49	1,208,679	2.34	14,566	0.03	2,016,994	3.91	4,229,246	8.20	145,524	0.28	622,438	1.21	626,612	1.21	11
1,672,494	3.25	1,526,251	2.96	114,598	0.22	2,037,996	3.95	6,716,122	13.03	279,362	0.54	860,891	1.67	772,432	1.50	12
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.																
$1,878,387	$4.19	$1,552,981	$3.46	$174,483	$0.39	$2,393,851	$5.34	$5,322,562	$11.87	$144,604	$0.32	$753,027	$1.68	$425,553	$0.95	14
742,690	1.85	997,663	2.48	85,731	0.21	961,456	2.39	4,426,378	11.01	169,932	0.42	209,663	0.52	633,404	1.58	16
1,062,740	2.73	880,824	2.26	22,455	0.06	245,927	0.63	1,838,212	4.72	48,249	0.12	144,608	0.37	126,427	0.32	17
580,417	1.51	1,218,899	3.17	19,641	0.05	672,810	1.75	4,454,200	11.58	211,642	0.55	597,605	1.55	332,915	0.87	18
910,170	2.85	1,175,355	3.68	75,005	0.23	570,819	1.79	3,958,298	12.40	283,855	0.89	228,776	0.72	280,026	0.88	20
498,011	1.57	1,323,460	4.16	13,487	0.04	592,711	1.86	2,678,250	8.43	135,772	0.43	335,267	1.05	304,102	0.96	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.																
$670,560	$2.24	$417,419	$1.39	....	......	$495,198	$1.65	$2,479,374	$8.27	$122,114	$0.41	$233,000	$0.78	$241,972	$0.81	22
1,140,692	3.82	768,041	2.57	$7,792	$0.03	403,572	1.35	3,336,319	11.16	87,587	0.29	350,962	1.17	261,570	0.88	23
298,861	1.16	815,046	3.15	87,261	0.34	402,892	1.56	2,215,962	8.57	126,365	0.49	521,530	2.02	265,285	1.03	25
577,505	2.41	267,074	1.11	49,990	0.21	55,609	0.23	2,294,402	9.57	51,544	0.21	47,143	0.20	107,360	0.45	27
468,301	1.97	825,759	3.47	12,896	0.05	237,256	1.00	1,870,133	7.86	32,500	0.14	183,489	0.77	139,842	0.59	28
403,623	1.71	821,550	3.49	40,376	0.17	231,722	0.98	2,258,643	9.58	150,716	0.64	367,430	1.56	408,968	1.73	29
367,449	1.56	359,271	1.53	5,513	0.02	474,152	2.02	1,423,237	6.06	94,438	0.40	141,233	0.60	85,333	0.36	30
234,809	1.05	426,049	1.91	101,526	0.47	13,837	0.06	3,511,314	15.74	135,943	0.61	282,892	1.27	92,850	0.42	31
554,215	2.73	379,111	1.87	15,678	0.08	342,592	1.69	1,265,842	6.24	36,734	0.18	104,551	0.52	108,180	0.53	33
162,893	0.84	342,699	1.77	17,831	0.09	1,513	0.01	2,147,972	11.11	53,278	0.28	138,145	0.71	86,601	0.45	34
441,261	2.44	694,976	3.84	183,069	1.01	626,769	3.46	2,310,145	12.75	111,718	0.62	131,052	0.72	142,666	0.79	35
229,494	1.27	200,878	1.12	9,216	0.05	44,127	0.25	896,229	4.98	30,356	0.17	65,261	0.36	40,715	0.23	36
499,219	2.87	386,888	2.23	5,488	0.03	319,435	1.84	1,440,617	8.29	70,325	0.40	158,957	0.91	254,754	1.47	37
430,407	2.48	290,256	1.68	65	(1)	185,536	1.07	1,301,590	7.51	....	......	98,297	0.57	47,761	0.28	38
306,210	1.87	517,308	3.17	132,298	0.81	220,422	1.35	942,895	5.77	56,675	0.35	253,243	1.55	8,030	0.05	41
425,682	2.62	517,481	3.18	54,398	0.33	147,578	0.91	1,512,596	9.31	22,721	0.14	144,332	0.89	6,050	0.04	42
397,646	2.71	401,007	2.75	4,186	0.03	328,282	2.24	1,510,757	10.29	77,094	0.53	192,858	1.31	90,392	0.62	44
288,167	2.05	485,501	3.46	....	......	103,811	0.74	1,153,631	8.22	18,645	0.13	44,439	0.32	23,015	0.16	46
168,106	1.21	227,523	1.63	10,359	0.07	65,073	0.47	1,765,984	12.67	86,309	0.62	127,231	0.91	18,923	0.14	47
262,372	1.90	271,229	1.96	38,637	0.28	....	......	1,084,421	7.85	28,519	0.21	59,694	0.43	95,329	0.69	48
160,971	1.19	333,627	2.48	87,539	0.65	84,492	0.63	1,210,274	8.98	35,255	0.26	28,320	0.21	67,296	0.50	50
306,715	2.34	584,199	4.45	38,332	0.29	117,616	0.90	1,917,938	14.60	115,971	0.88	178,507	1.36	80,890	0.62	51
193,761	1.50	366,080	2.83	8,826	0.07	62,698	0.48	2,085,010	16.09	39,928	0.31	107,281	0.83	60,213	0.46	52
392,848	3.21	517,844	4.24	6,180	0.05	213,207	1.74	1,127,144	9.22	57,461	0.47	120,174	0.98	140,361	1.15	53
190,678	1.58	812,760	6.74	9,879	0.08	271,438	2.25	1,358,372	11.27	56,515	0.47	75,470	0.63	111,808	0.93	54
225,004	1.87	240,125	1.99	2,800	0.02	62,999	0.52	1,091,176	9.06	49,787	0.41	79,234	0.66	40,985	0.34	55
480,810	4.03	169,891	1.42	4,211	0.04	87,852	0.74	919,665	7.70	11,076	0.09	65,562	0.55	33,065	0.28	56
183,137	1.54	329,971	2.77	6,436	0.05	2,390	0.02	1,484,689	12.45	55,998	0.47	203,105	1.70	85,115	0.71	57
118,910	1.00	247,846	2.09	46,659	0.39	129,422	1.09	560,579	4.72	29,130	0.25	144,833	1.22	26,496	0.22	58
160,801	1.37	203,452	1.73	....	......	48,783	0.42	1,109,913	9.45	24,303	0.21	24,450	0.21	52,069	0.44	59
162,929	1.44	474,228	4.19	520	(1)	145,851	1.29	913,940	8.35	46,395	0.41	24,156	0.21	139,560	1.23	61
381,424	3.47	361,100	3.28	5,764	0.05	210,697	1.91	1,209,745	10.99	48,846	0.44	161,746	1.47	238,142	2.16	63
156,861	1.45	169,848	1.57	1,999	0.02	....	......	610,723	5.64	21,696	0.20	48,115	0.44	41,664	0.38	65
189,634	1.82	209,560	2.01	62,999	0.60	41,111	0.39	1,207,891	11.57	51,109	0.49	112,285	1.08	35,508	0.34	66
44,189	0.43	114,916	1.13	26,376	0.26	12,768	0.13	890,470	8.72	18,416	0.18	40,431	0.40	19,799	0.19	67
343,356	3.39	458,042	4.52	98	(1)	178,311	1.76	1,542,089	15.23	21,241	0.21	49,515	0.49	94,603	0.93	68

TABLE 9.—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. Police department.		II.—PROTECTION TO PERSON AND PROPERTY. Fire department.		II.—PROTECTION TO PERSON AND PROPERTY. All other.		III.—CONSERVATION OF HEALTH.	
		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 1921.												
71	Lynn, Mass	$2,564,953	$25.74	$126,999	$1.27	$249,583	$2.50	$319,627	$3.21	$34,407	$0.35	$81,333	$0.82
72	Tacoma, Wash	2,393,306	24.51	187,959	1.92	167,054	1.71	337,849	3.46	20,195	0.21	61,672	0.63
73	Elizabeth, N. J	2,080,241	21.46	129,748	1.31	247,334	2.55	261,439	2.70	23,163	0.24	45,819	0.47
74	Utica, N. Y	2,147,224	22.58	162,717	1.71	157,816	1.66	244,217	2.57	17,144	0.18	49,726	0.52
75	Erie, Pa	1,703,104	17.98	113,602	1.20	185,301	1.96	225,220	2.38	18,758	0.20	43,226	0.46
76	Lawrence, Mass	2,569,575	27.13	118,651	1.25	250,667	2.65	319,594	3.37	15,217	0.16	104,327	1.10
77	Oklahoma City, Okla	2,402,865	25.54	145,594	1.55	297,745	3.16	242,295	2.58	20,882	0.22	40,453	0.43
78	Somerville, Mass	2,255,935	24.02	113,441	1.21	188,264	2.00	226,678	2.41	27,254	0.29	61,921	0.66
82	Canton, Ohio	1,483,777	16.74	99,882	1.13	118,566	1.33	165,198	1.86	13,408	0.15	52,137	0.59
83	Fort Wayne, Ind	1,422,574	16.26	50,641	0.58	128,278	1.47	220,870	2.52	12,054	0.14	17,930	0.20
87	El Paso, Tex	1,230,758	15.36	98,129	1.22	118,283	1.48	140,809	1.76	23,190	0.29	46,096	0.58
89	Knoxville, Tenn	1,415,820	18.06	90,961	1.16	151,174	1.93	162,189	2.07	8,791	0.11	17,471	0.22
91	Bayonne, N. J	2,267,226	29.12	177,502	2.28	307,299	3.95	300,052	3.85	29,614	0.38	33,563	0.43
92	Peoria, Ill	1,608,138	21.00	122,223	1.60	128,820	1.68	125,935	1.64	92,770	1.21	77,215	1.01
93	Harrisburg, Pa	1,521,218	19.89	77,712	1.02	116,572	1.52	76,053	0.99	13,298	0.17	22,877	0.30
94	San Diego, Calif	2,069,596	27.07	212,559	2.78	141,949	1.86	238,298	3.12	25,680	0.34	52,732	0.69
95	Allentown, Pa	1,091,214	14.64	69,771	0.94	81,696	1.10	103,619	1.39	7,317	0.10	16,641	0.22
97	Wichita, Kans	1,153,379	15.75	77,642	1.06	96,403	1.32	139,682	1.91	4,681	0.06	33,812	0.46
98	Sioux City, Iowa	1,792,978	24.55	84,463	1.16	101,293	1.39	139,872	1.92	23,721	0.32	13,670	0.19
100	South Bend, Ind	1,361,956	18.97	61,834	0.86	127,001	1.77	185,834	2.59	18,726	0.26	22,479	0.31
102	Charleston, S. C	1,238,458	18.10	61,331	0.90	202,534	2.96	182,900	2.67	13,985	0.20	38,845	0.57
103	Hoboken, N. J	2,227,551	32.68	198,896	2.92	311,499	4.57	326,228	4.79	12,981	0.19	38,810	0.57
104	Binghamton, N. Y	1,610,071	23.77	110,999	1.64	102,750	1.52	167,617	2.47	12,662	0.19	23,636	0.35
105	Johnstown, Pa	1,211,955	17.90	73,897	1.09	90,492	1.34	150,487	2.22	7,583	0.11	27,464	0.41
106	East St. Louis, Ill	1,045,262	15.56	90,215	1.34	108,181	1.61	146,297	2.18	15,789	0.23	7,048	0.10
107	Brockton, Mass	1,960,261	29.41	124,289	1.86	170,983	2.57	230,205	3.45	13,295	0.20	62,044	0.93
108	Rockford, Ill	1,435,518	21.55	94,160	1.41	107,509	1.61	156,805	2.35	10,676	0.16	23,441	0.35
113	Pawtucket, R. I	1,514,580	23.34	114,325	1.76	128,009	1.97	141,844	2.19	10,346	0.16	8,972	0.14
114	Passaic, N. J	1,410,841	21.94	80,019	1.24	128,566	2.00	182,876	2.84	5,671	0.09	37,010	0.58
115	Springfield, Ohio	1,040,596	16.90	74,633	1.21	61,570	1.00	87,740	1.43	1,958	0.03	17,596	0.29
116	Mobile, Ala	686,461	11.25	43,283	0.71	91,520	1.50	80,361	1.32	10,974	0.18	19,642	0.32
119	Holyoke, Mass	2,049,221	33.98	118,939	1.97	178,688	2.96	283,466	4.70	10,741	0.18	113,168	1.88
120	Springfield, Ill	1,370,060	22.95	103,338	1.73	82,425	1.38	135,298	2.27	15,341	0.26	26,013	0.44
121	Long Beach, Calif	1,825,732	30.69	132,281	2.22	105,590	1.78	137,171	2.31	24,780	0.42	13,291	0.22
122	Racine, Wis	1,390,228	23.40	67,857	1.14	80,582	1.36	124,485	2.09	12,019	0.20	30,742	0.52
124	Chester, Pa	891,978	15.12	64,373	1.09	105,825	1.79	33,642	0.57	5,030	0.09	9,310	0.16
125	Chattanooga, Tenn	1,047,532	18.04	63,079	1.09	105,382	1.82	182,689	3.15	17,202	0.30	34,633	0.60
126	Davenport, Iowa	1,299,365	22.52	85,367	1.48	89,964	1.56	143,762	2.49	19,259	0.33	38,608	0.67
127	Berkeley, Calif	1,755,796	30.46	98,229	1.70	79,809	1.38	161,092	2.79	11,486	0.20	20,577	0.36
128	Gary, Ind	1,381,234	24.09	83,991	1.46	175,562	3.06	157,749	2.75	9,225	0.16	29,909	0.52
129	Covington, Ky	737,108	12.88	78,299	1.37	73,596	1.29	90,016	1.57	2,787	0.05	6,761	0.12
130	Wheeling, W. Va	1,121,307	19.95	74,329	1.32	124,782	2.22	154,551	2.75	1,440	0.03	20,533	0.37
131	Lincoln, Nebr	1,324,904	24.03	81,346	1.48	40,087	0.73	84,270	1.53	4,538	0.08	34,868	0.63
132	Portsmouth, Va	794,553	14.50	90,468	1.65	79,806	1.46	81,477	1.49	8,211	0.15	31,214	0.57
133	Bethlehem, Pa	744,681	13.62	83,322	1.52	66,383	1.21	47,543	0.87	3,598	0.07	9,837	0.18
134	Haverhill, Mass	1,602,897	29.47	82,438	1.52	111,942	2.06	175,074	3.22	9,151	0.17	71,982	1.32
135	Lancaster, Pa	676,404	12.59	30,080	0.56	63,524	1.18	47,451	0.88	3,248	0.06	4,884	0.09
136	Macon, Ga	1,091,458	20.41	49,654	0.93	131,873	2.47	142,724	2.67	15,916	0.30	37,951	0.71
137	Augusta, Ga	1,352,183	25.61	60,785	1.15	101,625	1.92	106,743	2.02	21,309	0.40	9,649	0.18
140	Huntington, W. Va	1,036,767	19.95	49,327	0.95	84,039	1.62	93,574	1.80	4,775	0.09	10,775	0.21
141	Niagara Falls, N. Y	1,458,427	28.15	106,313	2.05	101,550	1.96	105,594	2.04	13,424	0.26	52,104	1.01
142	East Orange, N. J	1,235,673	23.97	71,555	1.39	133,432	2.59	110,860	2.15	12,349	0.24	18,165	0.35
143	Roanoke, Va	766,516	14.90	91,345	1.78	76,160	1.48	101,926	1.98	3,457	0.07	16,638	0.32
144	Highland Park, Mich	2,009,157	39.25	117,140	2.29	150,046	2.93	151,471	2.96	9,232	0.18	74,540	1.46
145	Atlantic City, N. J	2,258,425	44.33	181,470	3.56	276,088	5.42	337,251	6.62	87,487	1.72	44,836	0.88
146	Fresno, Calif	1,539,587	30.55	79,919	1.59	104,081	2.07	216,587	4.30	24,169	0.48	33,919	0.67
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.												
148	Winston-Salem, N. C	$828,933	$16.60	$41,325	$0.83	$82,326	$1.65	$62,313	$1.25	$4,970	$0.10	$36,236	$0.73
149	Malden, Mass	1,232,907	24.99	61,741	1.25	105,024	2.13	120,203	2.44	8,935	0.18	41,329	0.84
150	Pasadena, Calif	1,781,892	36.13	103,741	2.10	87,286	1.77	169,414	3.44	26,473	0.54	26,719	0.54
152	Kalamazoo, Mich	1,004,197	20.51	75,091	1.53	74,558	1.52	120,213	2.46	6,978	0.14	24,947	0.51
154	Bay City, Mich	1,066,121	22.30	64,943	1.36	83,929	1.76	163,934	3.43	3,855	0.08	12,547	0.26
156	Charlotte, N. C	727,969	15.33	55,107	1.16	70,925	1.49	66,829	1.41	6,041	0.13	29,328	0.62
158	Cicero, Ill	883,206	18.97	67,687	1.45	98,922	2.12	98,249	2.11	10,284	0.22	8,808	0.19
159	Cedar Rapids, Iowa	1,059,610	22.76	60,238	1.29	51,008	1.10	91,728	1.97	382	0.01	16,384	0.35
160	Newton, Mass	2,358,062	50.85	134,961	2.91	171,835	3.71	143,535	3.10	43,386	0.94	39,669	0.86

DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 20.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		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 1921.																
$214,140	$2.15	$317,655	$3.19	$370	(1)	$109,720	$1.10	$802,453	$8.05	$47,484	$0.48	$107,766	$1.08	$153,416	$1.54	71
127,449	1.31	228,103	2.34	9,664	$0.10	41,862	0.43	993,960	10.18	43,299	0.44	110,833	1.14	63,407	0.65	72
206,485	2.13	152,384	1.57	118,764	1.23	62,228	0.64	733,295	7.56	31,738	0.33	31,293	0.32	36,551	0.38	73
207,691	2.18	125,454	1.32	......	......	71,046	0.75	946,256	9.95	47,142	0.50	58,268	0.61	59,747	0.63	74
114,071	1.20	136,927	1.45	5,918	0.06	3,700	0.04	787,726	8.32	24,895	0.26	20,560	0.22	23,200	0.24	75
260,968	2.76	270,822	2.86	3,990	0.04	162,604	1.72	889,185	9.39	30,805	0.33	49,675	0.52	93,070	0.98	76
112,492	1.20	206,911	2.20	3,147	0.03	25,292	0.27	1,198,724	12.74	16,987	0.18	81,695	0.87	10,648	0.11	77
270,126	2.88	195,760	2.08	......	......	63,926	0.68	878,966	9.36	48,127	0.51	79,425	0.85	102,017	1.09	78
92,616	1.04	178,639	2.02	1,736	0.02	12,787	0.14	700,272	7.90	8,419	0.09	11,675	0.13	28,442	0.32	82
75,175	0.86	119,110	1.36	41,091	0.47	......	......	651,009	7.47	33,692	0.39	52,865	0.60	16,859	0.19	83
152,738	1.91	64,833	0.81	1,769	0.02	18,181	0.23	477,237	5.96	15,828	0.20	55,537	0.69	18,128	0.23	87
93,112	1.19	174,538	2.23	......	......	175,679	2.24	517,289	6.60	14,310	0.18	6,490	0.08	3,816	0.05	89
181,300	2.33	109,030	1.40	5,232	0.07	34,732	0.45	990,349	12.72	22,844	0.29	38,732	0.50	36,977	0.48	91
108,438	1.42	155,115	2.03	665	0.01	20,878	0.27	623,931	8.15	26,697	0.35	96,444	1.26	29,007	0.38	92
184,138	2.41	207,703	2.72	2,879	0.04	4,750	0.06	700,880	9.16	5,000	0.07	61,410	0.80	47,946	0.63	93
129,269	1.69	196,524	2.57	2,504	0.03	17,699	0.23	791,060	10.35	47,945	0.63	182,030	2.38	31,347	0.41	94
73,888	0.99	105,146	1.41	222	(1)	1,500	0.02	563,606	7.56	10,000	0.13	22,342	0.30	35,466	0.48	95
48,203	0.66	101,162	1.38	14,881	0.20	11,671	0.16	558,124	7.62	12,808	0.17	42,881	0.59	11,429	0.16	97
121,263	1.66	155,846	2.13	13,618	0.19	9,007	0.12	1,016,624	13.92	34,827	0.48	52,239	0.72	26,535	0.36	98
69,302	0.97	97,150	1.35	401	0.01	200	(1)	708,883	9.87	22,623	0.32	37,090	0.52	10,433	0.15	100
156,153	2.28	83,852	1.23	13,283	0.19	147,111	2.15	269,603	3.94	100	(1)	41,631	0.61	27,130	0.40	102
161,807	2.37	98,865	1.45	......	......	55,269	0.81	843,684	12.38	28,077	0.41	87,553	1.28	63,882	0.94	103
82,311	1.22	139,426	2.06	2,799	0.04	277,118	4.09	618,707	9.13	14,394	0.21	14,296	0.21	43,356	0.64	104
86,741	1.28	132,702	1.96	35	(1)	4,679	0.07	608,901	8.99	......	......	16,589	0.25	12,385	0.18	105
41,721	0.62	92,911	1.38	......	......	228	(1)	479,707	7.14	13,949	0.21	40,261	0.60	8,955	0.13	106
183,245	2.75	216,195	3.24	3,893	0.06	116,619	1.75	694,501	10.42	26,170	0.39	34,189	0.51	84,633	1.27	107
95,215	1.43	130,513	1.96	4,027	0.06	6,705	0.10	736,273	11.05	28,010	0.42	37,109	0.56	5,075	0.08	108
82,163	1.27	325,246	5.01	13,934	0.21	35,105	0.54	602,040	9.28	20,918	0.32	24,955	0.38	6,723	0.10	113
156,645	2.44	59,417	0.92	......	......	53,910	0.84	632,760	9.84	22,744	0.35	20,719	0.32	30,504	0.47	114
52,518	0.85	125,082	2.03	3,979	0.06	118,746	1.93	436,524	7.09	8,083	0.13	16,882	0.27	35,285	0.57	115
34,097	0.56	117,753	1.93	3,667	0.06	26,891	0.44	227,952	3.74	600	0.01	11,011	0.18	18,710	0.31	116
152,021	2.52	189,974	3.15	9,915	0.16	133,969	2.22	714,034	11.84	23,500	0.39	48,919	0.81	71,887	1.19	119
83,220	1.39	54,292	0.91	2,692	0.05	4,138	0.07	745,957	12.50	23,998	0.40	77,146	1.29	16,202	0.27	120
87,403	1.47	180,126	3.03	175	(1)	16,968	0.29	974,045	16.37	46,185	0.78	98,665	1.66	9,052	0.15	121
87,491	1.47	166,403	2.80	2,949	0.05	17,279	0.29	674,665	11.35	23,112	0.39	58,964	0.99	43,680	0.74	122
66,985	1.14	94,314	1.60	779	0.01	18,140	0.31	460,457	7.81	1,350	0.02	13,386	0.23	18,387	0.31	124
66,616	1.15	74,833	1.29	1,504	0.03	129,958	2.24	312,871	5.39	18,314	0.32	22,007	0.38	18,444	0.32	125
64,399	1.12	103,556	1.79	8,438	0.15	......	......	618,210	10.71	26,545	0.46	73,728	1.28	27,529	0.48	126
66,121	1.15	105,786	1.84	18,034	0.31	14,864	0.26	1,061,354	18.41	53,231	0.92	56,731	0.98	8,482	0.15	127
103,669	1.81	64,327	1.12	202	(1)	1,200	0.02	655,401	11.43	33,284	0.58	54,248	0.95	12,467	0.22	128
76,363	1.33	121,360	2.12	3,942	0.07	6,305	0.11	254,868	4.45	8,128	0.14	13,780	0.24	903	0.02	129
85,016	1.51	111,801	1.99	9,898	0.18	2,776	0.05	511,188	9.10	14,388	0.26	1,389	0.02	9,216	0.16	130
106,952	1.94	126,591	2.30	1,260	0.02	4,961	0.09	772,188	14.01	20,339	0.37	39,296	0.71	8,208	0.15	131
135,978	2.48	55,785	1.02	1,917	0.03	22,017	0.40	283,761	5.18	1,500	0.03	1,378	0.03	1,041	0.02	132
22,612	0.41	129,674	2.37	......	......	1,610	0.03	353,016	6.45	......	......	16,939	0.31	10,147	0.19	133
97,526	1.79	221,376	4.07	517	0.01	189,547	3.49	530,430	9.75	30,912	0.57	27,920	0.51	54,082	0.99	134
25,087	0.47	114,338	2.13	5,241	0.10	2,038	0.04	348,634	6.49	3,000	0.06	6,103	0.11	22,776	0.42	135
108,180	2.02	110,151	2.06	3,532	0.07	192,862	3.61	255,018	4.77	600	0.01	27,378	0.51	15,619	0.29	136
77,777	1.47	217,801	4.13	37,033	0.70	307,111	5.82	364,879	6.91	300	0.01	16,980	0.32	30,191	0.57	137
58,105	1.12	45,216	0.87	......	......	23,170	0.45	644,600	12.41	8,849	0.17	10,144	0.20	4,193	0.08	140
163,759	3.16	148,628	2.87	19,540	0.38	25,400	0.49	653,247	12.61	12,078	0.23	22,588	0.44	34,202	0.66	141
158,503	3.07	121,979	2.37	10,227	0.20	21,039	0.41	518,665	10.06	30,562	0.59	20,900	0.41	7,437	0.14	142
68,984	1.34	89,329	1.74	4,354	0.08	26,622	0.52	276,672	5.38	......	......	6,804	0.13	4,225	0.08	143
118,230	2.31	212,476	4.15	7,146	0.14	101,533	1.98	941,528	18.39	13,221	0.26	20,888	0.41	91,706	1.79	144
234,145	4.60	121,074	2.38	47,331	0.93	55,580	1.09	718,973	14.11	19,366	0.38	86,085	1.69	48,730	0.96	145
60,338	1.20	95,795	1.90	6,808	0.14	3,420	0.07	835,496	16.58	......	......	75,400	1.50	3,655	0.07	146
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.																
$94,716	$1.90	$89,416	$1.79	$2,045	$0.04	$122,229	$2.45	$264,447	$5.30	$6,031	$0.12	$9,980	$0.20	$12,899	$0.26	148
119,249	2.42	145,980	2.96	......	......	44,005	0.89	441,295	8.94	23,724	0.48	56,913	1.15	64,509	1.31	149
80,545	1.63	114,088	2.31	12,055	0.24	29,576	0.60	951,442	19.29	47,218	0.96	110,753	2.25	22,582	0.46	150
42,128	0.86	116,521	2.38	7,887	0.16	11,002	0.22	442,193	9.03	22,166	0.45	12,948	0.26	47,565	0.97	152
39,000	0.82	116,489	2.44	......	......	38,306	0.80	505,172	10.57	13,366	0.28	16,822	0.35	7,759	0.16	154
79,386	1.67	116,790	2.46	302	0.01	3,768	0.08	284,088	5.98	7,964	0.17	3,384	0.07	4,057	0.09	156
95,120	2.04	37,208	0.80	265	0.01	494	0.01	448,304	9.63	......	......	1,532	0.03	16,333	0.35	158
49,346	1.06	86,335	1.85	7,918	0.17	567	0.01	644,625	13.85	15,100	0.32	27,275	0.59	8,704	0.19	159
147,578	3.18	482,423	10.40	41,637	0.90	37,439	0.81	874,184	18.85	41,295	0.89	123,050	2.65	77,070	1.66	160

TABLE 9.—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.	
						Police department.		Fire department.		All other.			
		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 1921—Continued.												
162	New Castle, Pa	$702,323	$15.48	$56,657	$1.25	$45,883	$1.01	$86,339	$1.90	$8,238	$0.18	$9,113	$0.20
163	Galveston, Tex	1,001,689	22.38	43,608	0.97	87,626	1.96	107,560	2.40	24,640	0.55	42,302	0.95
166	Montgomery, Ala	788,610	17.92	75,114	1.71	104,731	2.38	99,318	2.26	7,752	0.18	20,890	0.47
167	Woonsocket, R. I	893,529	20.41	71,705	1.64	124,623	2.85	134,625	3.08	7,033	0.16	6,729	0.15
168	Mount Vernon, N. Y	1,570,666	35.91	143,723	3.29	127,375	2.91	97,821	2.24	9,248	0.21	18,920	0.43
169	Chelsea, Mass	1,265,680	28.94	72,602	1.66	97,175	2.22	140,358	3.21	16,616	0.38	15,145	0.35
170	Pueblo, Colo	793,964	18.41	45,680	1.06	65,280	1.51	129,292	3.00	10,877	0.25	20,934	0.49
171	Lakewood, Ohio	1,251,074	29.03	44,601	1.03	49,482	1.15	65,094	1.51	3,952	0.09	5,515	0.13
172	Salem, Mass	1,314,608	30.91	73,957	1.74	107,403	2.53	127,983	3.01	21,493	0.51	28,937	0.68
173	Wichita Falls, Tex	591,629	13.91	97,259	2.29	80,402	1.89	52,963	1.25	5,553	0.13	10,687	0.25
174	Pittsfield, Mass	1,077,960	25.51	76,802	1.82	104,839	2.48	85,751	2.03	9,318	0.22	25,443	0.60
175	Perth Amboy, N. J	843,144	19.98	64,435	1.53	110,877	2.63	44,984	1.07	15,541	0.37	28,446	0.67
176	Beaumont, Tex	775,587	18.49	56,332	1.34	70,232	1.67	88,918	2.12	17,351	0.41	26,249	0.63
177	Lexington, Ky	718,898	17.18	67,618	1.62	77,951	1.86	110,290	2.64	4,445	0.11	23,933	0.57
180	Kenosha, Wis	1,041,245	24.93	52,922	1.27	57,053	1.37	67,702	1.62	5,737	0.14	24,342	0.58
181	Charleston, W. Va	813,076	19.68	51,567	1.25	73,694	1.78	108,702	2.63	2,220	0.05	19,441	0.47
182	Fitchburg, Mass	1,353,504	32.88	77,959	1.89	106,302	2.58	145,877	3.54	10,044	0.24	61,668	1.50
183	Oak Park, Ill	832,748	20.36	37,349	0.91	48,793	1.19	43,595	1.07	6,273	0.15	9,156	0.22
184	Stockton, Calif	1,229,616	30.13	113,902	2.79	77,130	1.89	137,463	3.37	11,892	0.29	24,985	0.61
185	Everett, Mass	1,074,192	26.55	74,636	1.84	93,462	2.31	108,845	2.69	14,553	0.36	19,260	0.48
186	West Hoboken, N. J	795,303	19.73	44,561	1.11	101,425	2.52	123,571	3.07	3,221	0.08	13,795	0.34
187	Springfield, Mo	672,781	16.78	47,299	1.18	45,390	1.13	103,642	2.59	7,101	0.18	4,703	0.12
188	San Jose, Calif	752,643	18.86	37,592	0.94	41,847	1.05	77,148	1.93	4,243	0.11	12,422	0.31
190	Medford, Mass	968,356	24.29	83,415	2.09	73,301	1.84	91,302	2.29	11,009	0.28	7,401	0.19
191	Superior, Wis	1,198,706	30.22	73,191	1.84	85,445	2.15	170,155	4.29	9,338	0.24	30,021	0.76
193	Dubuque, Iowa	929,512	23.72	88,401	2.26	71,108	1.81	110,437	2.82	4,273	0.11	10,373	0.26
195	Madison, Wis	1,095,646	28.12	57,437	1.47	48,273	1.24	87,894	2.26	10,063	0.26	18,421	0.47
196	Joliet, Ill	748,279	19.37	62,928	1.63	56,433	1.46	86,287	2.23	3,745	0.10	5,709	0.15
197	Brookline, Mass	1,923,597	50.28	119,107	3.11	197,774	5.17	174,478	4.56	32,055	0.84	83,094	2.17
198	Muncie, Ind	583,405	15.29	29,734	0.78	41,040	1.08	55,376	1.45	4,794	0.13	4,024	0.11
199	Evanston, Ill	1,115,861	29.47	46,610	1.23	81,883	2.16	86,571	2.29	16,069	0.42	20,419	0.54
200	Columbia, S. C	690,616	18.25	49,405	1.31	95,314	2.52	91,264	2.41	6,772	0.18	25,727	0.68
202	Taunton, Mass	1,016,572	27.28	63,010	1.69	93,997	2.52	118,449	3.18	13,664	0.37	118,707	3.19
204	Battle Creek, Mich	1,080,592	29.13	121,926	3.29	79,522	2.14	96,716	2.61	2,100	0.06	10,309	0.28
205	Newport News, Va	769,351	20.81	107,813	2.92	112,346	3.04	74,887	2.03	1,050	0.03	21,309	0.58
206	Waterloo, Iowa	858,651	23.23	40,858	1.11	55,972	1.51	69,531	1.88	17,375	0.47	3,267	0.09
207	East Chicago, Ind	725,900	19.70	54,372	1.48	71,420	1.94	77,475	2.10	1,820	0.05	15,732	0.43
208	Hammond, Ind	755,451	20.54	53,779	1.46	66,460	1.81	93,487	2.54	765	0.02	5,625	0.15
209	Aurora, Ill	621,761	16.94	51,492	1.40	44,967	1.23	57,834	1.58	6,791	0.19	7,359	0.20
210	Council Bluffs, Iowa	745,449	20.32	34,053	0.93	43,226	1.18	61,505	1.68	3,852	0.10	846	0.02
211	Chicopee, Mass	815,193	22.23	51,333	1.40	74,309	2.03	106,702	2.91	4,948	0.13	29,758	0.81
212	New Rochelle, N. Y	1,512,634	41.34	149,811	4.09	100,664	2.75	159,789	4.37	10,350	0.28	21,288	0.58
214	Auburn, N. Y	1,027,746	28.27	71,371	1.96	61,676	1.70	120,102	3.30	5,388	0.15	37,749	1.04
215	Quincy, Ill	662,237	18.41	45,999	1.28	60,487	1.68	84,834	2.36	3,786	0.11	2,613	0.07
218	Poughkeepsie, N. Y	783,019	22.14	57,965	1.64	58,576	1.66	36,272	1.03	10,427	0.29	88,708	2.51
219	Pontiac, Mich	630,743	18.59	50,644	1.49	28,129	0.83	34,170	1.01	2,300	0.07	15,982	0.47
220	Austin, Tex	590,200	16.80	42,814	1.22	37,114	1.06	53,339	1.52	9,153	0.26	4,054	0.12
222	Easton, Pa	620,616	18.21	53,176	1.56	54,680	1.60	55,083	1.62	1,500	0.04	6,646	0.19
223	Wilmington, N. C	614,455	18.08	42,682	1.26	74,772	2.20	67,374	1.98	1,200	0.04	12,237	0.36
226	Portsmouth, Ohio	371,262	11.13	33,649	1.01	16,705	0.50	31,504	0.94	3,713	0.11	5,954	1.18
227	New Brunswick, N. J	868,026	26.10	63,551	1.91	69,752	2.10	116,862	3.51	1,426	0.04	12,621	0.38
228	Ogden, Utah	763,632	23.02	62,176	1.87	57,345	1.73	48,915	1.47	3,682	0.11	12,612	0.38
229	Oshkosh, Wis	710,659	21.43	44,432	1.34	32,506	0.98	78,089	2.35	3,898	0.12	12,441	0.38
230	Hazleton, Pa	421,879	12.93	34,502	1.06	25,128	0.77	22,447	0.69	1,925	0.06	5,317	0.16
237	Columbus, Ga	655,098	20.86	26,477	0.84	79,903	2.54	70,686	2.25	1,200	0.04	31,566	1.00
240	Moline, Ill	727,979	23.36	47,697	1.53	45,023	1.44	47,425	1.52	5,838	0.19	8,318	0.27
241	Kokomo, Ind	349,347	11.22	19,751	0.63	32,519	1.04	32,158	1.03	15,498	0.50	8,595	0.28
242	Waltham, Mass	792,570	25.48	59,769	1.92	62,419	2.01	62,142	2.00	29,944	0.96	21,149	0.68
243	West New York, N. J	694,908	22.58	48,677	1.58	99,263	3.23	132,674	4.31	1,600	0.05	7,745	0.25
244	Muskogee, Okla	784,334	25.61	46,557	1.52	47,282	1.54	90,924	2.97	3,052	0.10	6,520	0.21
245	Newburgh, N. Y	574,978	18.85	39,341	1.29	43,311	1.42	37,543	1.23	2,253	0.07	7,566	0.25
246	Phoenix, Ariz	877,549	28.83	99,504	3.27	71,191	2.34	60,420	1.99	13,442	0.44	14,382	0.47
248	Newport, R. I	1,033,780	33.99	62,390	2.05	124,209	4.08	93,687	3.08	9,554	0.31	17,122	0.56
249	Cumberland, Md	376,474	12.40	29,279	0.96	39,052	1.29	32,336	1.07	2,517	0.08	11,184	0.37
250	Anderson, Ind	415,862	13.80	15,993	0.53	39,928	1.32	39,656	1.32	....	....	14,015	0.47
251	Colorado Springs, Colo	730,334	24.26	59,753	1.98	55,136	1.83	65,227	2.17	7,405	0.25	27,784	0.92
252	Lynchburg, Va	710,480	23.60	74,148	2.46	64,648	2.15	77,725	2.58	2,004	0.07	21,084	0.70

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

DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 20.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS. General expenses.		V.—HIGHWAYS. Repair and construction for compensation.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION. Schools.		VII.—EDUCATION. Libraries.		VIII.—RECREATION.		IX.—MISCELLANEOUS.		City number.
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$41,411	$0.91	$58,179	$1.28	$900	$0.02	$21,038	$0.46	$340,196	$7.50	$7,651	$0.17	$2,606	$0.06	$24,112	$0.53	162
98,156	2.19	98,514	2.20	...	...	208,171	4.65	268,113	5.99	...	...	15,390	0.34	7,609	0.17	163
84,725	1.93	71,885	1.63	1,051	0.02	15,460	0.35	220,828	5.02	5,268	0.12	23,777	0.54	57,811	1.31	166
54,567	1.25	172,296	3.94	10,604	0.24	26,112	0.60	269,079	6.15	6,071	0.14	4,554	0.10	5,531	0.13	167
95,011	2.17	192,201	4.39	8,095	0.19	56,053	1.28	752,655	17.21	18,695	0.43	7,422	0.17	43,447	0.99	168
66,603	1.52	223,581	5.11	...	...	64,976	1.49	437,588	10.01	9,802	0.22	33,074	0.76	88,160	2.02	169
31,324	0.73	82,301	1.91	...	...	900	0.02	338,692	7.86	8,817	0.20	45,127	1.05	14,740	0.34	170
60,741	1.41	365,896	8.49	3,713	0.09	3,814	0.09	614,318	14.25	16,404	0.38	4,164	0.10	13,380	0.31	171
117,812	2.77	166,557	3.92	3,466	0.08	91,237	2.15	384,459	9.04	25,587	0.60	49,887	1.17	115,830	2.72	172
32,497	0.76	112,018	2.63	1,918	0.05	...	...	179,195	4.21	5,334	0.13	13,803	0.32	...	...	173
54,041	1.28	160,373	3.79	...	...	29,883	0.71	458,789	10.86	17,000	0.40	18,533	0.44	37,188	0.88	174
84,232	2.00	73,165	1.73	8,617	0.20	13,045	0.31	348,776	8.26	11,359	0.27	10,192	0.24	29,475	0.70	175
88,870	2.12	113,098	2.70	8,260	0.20	...	...	294,772	7.03	...	...	11,505	0.27	...	...	176
54,285	1.30	81,983	1.96	104	(1)	38,109	0.91	236,695	5.66	7,843	0.19	13,731	0.33	1,911	0.05	177
56,905	1.36	•134,416	3.22	290	0.01	24,727	0.59	541,492	12.96	40,766	0.98	18,515	0.44	16,378	0.39	180
49,808	1.21	57,910	1.40	855	0.02	4,452	0.11	432,630	10.47	6,157	0.15	687	0.02	4,953	0.12	181
80,206	1.95	211,113	5.13	...	...	148,911	3.62	408,571	9.92	14,138	0.34	35,335	0.86	53,380	1.30	182
52,368	1.28	48,491	1.19	4,039	0.10	...	...	519,166	12.69	17,827	0.44	22,421	0.55	23,270	0.57	183
88,160	2.16	142,488	3.49	3,947	0.10	12,212	0.30	530,484	13.00	27,088	0.66	45,606	1.12	14,259	0.35	184
69,055	1.71	90,908	2.25	652	0.02	37,399	0.92	447,126	11.05	14,376	0.36	47,747	1.18	56,173	1.39	185
67,520	1.67	35,075	0.87	...	...	11,662	0.29	361,298	8.96	10,634	0.26	13,776	0.34	8,765	0.22	186
20,100	0.50	44,480	1.11	1,392	0.03	22,959	0.57	347,940	8.68	12,717	0.32	14,599	0.36	462	0.01	187
43,861	1.10	53,347	1.34	2,121	0.05	...	...	436,541	10.94	9,506	0.24	26,110	0.65	7,905	0.20	188
84,856	2.13	110,017	2.76	948	0.02	29,037	0.73	365,374	9.17	15,648	0.39	40,494	1.02	55,554	1.39	190
39,798	1.00	86,545	2.18	...	...	1,347	0.03	605,408	15.26	18,426	0.46	33,145	0.84	45,887	1.16	191
74,084	1.89	124,333	3.17	478	0.01	300	0.01	383,224	9.78	15,287	0.39	28,305	0.72	18,909	0.48	193
88,064	2.26	82,793	2.12	3,909	0.10	18,815	0.48	397,977	10.21	18,712	0.48	54,192	1.39	209,096	5.37	195
53,011	1.37	59,164	1.53	281	0.01	...	...	367,191	9.50	16,283	0.42	16,572	0.43	20,675	0.54	196
177,908	4.65	298,387	7.80	...	...	28,963	0.76	503,395	13.16	53,482	1.40	190,081	4.97	64,873	1.70	197
27,225	0.71	42,367	1.11	4,011	0.11	17,017	0.45	328,644	8.61	10,147	0.27	12,036	0.32	6,990	0.18	198
97,745	2.58	96,262	2.54	6,532	0.17	1,345	0.04	596,972	15.77	23,915	0.63	23,137	0.61	18,401	0.49	199
65,491	1.73	100,276	2.65	...	...	49,378	1.31	182,982	4.84	1,380	0.04	13,069	0.35	9,558	0.25	200
43,601	1.17	92,128	2.47	...	...	64,803	1.74	347,568•	9.33	14,970	0.40	13,511	0.36	32,164	0.86	202
18,824	0.51	116,929	3.15	...	...	33,499	0.90	549,679	14.82	8,000	0.22	41,554	1.12	1,534	0.04	204
116,515	3.15	59,346	1.61	...	...	36,441	0.99	233,850	6.32	150	(1)	150	(1)	5,494	0.15	205
38,458	1.04	82,810	2.24	2,495	0.07	...	...	487,717	13.19	27,847	0.75	23,735	0.64	8,586	0.23	206
81,340	2.21	53,739	1.46	...	...	675	0.02	319,851	8.68	15,659	0.43	22,190	0.60	11,627	0.32	207
42,205	1.15	40,502	1.10	...	...	...	...	413,766	11.25	13,571	0.37	14,885	0.40	10,406	0.28	208
41,428	1.13	60,191	1.64	160	(1)	535	0.01	286,601	7.81	12,689	0.35	44,508	1.21	7,206	0.20	209
37,407	1.02	62,781	1.71	...	...	658	0.02	460,348	12.55	10,943	0.30	14,594	0.40	15,236	0.42	210
30,677	0.84	114,724	3.13	...	...	46,482	1.27	316,137	8.62	10,483	0.29	6,178	0.17	23,462	0.64	211
159,585	4.36	167,304	4.57	...	...	66,562	1.82	555,158	15.17	17,132	0.47	72,903	1.99	32,088	0.88	212
79,136	2.18	160,996	4.43	3,762	0.10	46,627	1.28	393,610	10.83	7,000	0.19	13,856	0.38	26,473	0.73	214
24,051	0.67	51,227	1.42	261	0.01	9,179	0.26	341,345	9.49	10,335	0.29	21,968	0.61	6,152	0.17	215
66,347	1.88	123,186	3.48	1,764	0.05	19,435	0.55	267,515	7.56	12,658	0.36	31,115	0.88	9,051	0.26	218
25,452	0.75	63,395	1.87	10	(1)	31,072	0.92	372,387	10.97	3,955	0.12	2,519	0.07	728	0.02	219
57,877	1.65	81,153	2.31	1,250	0.04	45,430	1.29	235,380	6.70	...	...	12,528	0.36	10,108	0.29	220
63,111	1.85	68,417	2.01	8,315	0.24	...	...	296,945	8.71	...	...	4,962	0.15	7,781	0.23	222
83,807	2.47	98,088	2.89	6,421	0.19	25,259	0.74	193,810	5.70	2,267	0.07	4,625	0.14	1,913	0.06	223
17,635	0.53	17,341	0.52	657	0.02	30,504	0.91	203,878	6.11	5,997	0.18	36	(1)	3,689	0.11	226
73,164	2.20	57,178	1.72	3,311	0.10	22,123	0.67	405,789	12.20	6,500	0.20	14,235	0.43	21,514	0.65	227
26,897	0.81	86,682	2.61	63,359	1.91	1,895	0.06	372,969	11.24	9,670	0.29	13,800	0.42	3,630	0.11	228
30,711	0.93	107,842	3.25	192	0.01	26,728	0.81	314,373	9.48	13,858	0.42	31,590	0.95	13,999	0.42	229
15,150	0.46	45,557	1.40	247	0.01	...	...	248,212	7.61	8,400	0.26	258	0.01	14,736	0.45	230
83,118	2.65	74,570	2.37	948	0.03	83,582	2.66	162,443	5.17	3,329	0.11	12,099	0.39	25,177	0.80	237
38,061	1.22	51,423	1.65	10,443	0.34	95,499	3.06	343,095	11.01	14,524	0.47	13,082	0.42	7,551	0.24	240
11,665	0.37	40,105	1.29	697	0.02	...	...	175,605	5.64	4,547	0.15	7,853	0.25	354	0.01	241
44,402	1.43	112,567	3.62	1,950	0.06	36,157	1.16	260,589	8.38	22,468	0.72	27,221	0.88	51,793	1.67	242
75,344	2.45	23,302	0.76	...	...	3,906	0.13	271,088	8.81	6,594	0.21	8,661	0.28	16,054	0.52	243
25,318	0.83	58,780	1.92	4,040	0.13	27,220	0.89	431,711	14.10	14,342	0.47	18,177	0.59	10,411	0.34	244
56,927	1.87	85,389	2.80	2,404	0.08	7,261	0.24	249,332	8.18	7,836	0.26	21,952	0.72	13,863	0.45	245
77,175	2.54	124,754	4.10	...	...	721	0.02	352,168	11.57	14,818	0.49	21,032	0.69	27,942	0.92	246
117,383	3.86	163,651	5.38	4,502	0.15	46,761	1.54	331,220	10.89	9,230	0.30	28,600	0.94	25,471	0.84	248
42,457	1.40	25,527	0.84	8,783	0.29	87	(1)	178,527	5.88	...	...	2,421	0.08	4,304	0.14	249
15,377	0.51	39,503	1.31	770	0.03	147	(1)	234,458	7.78	8,853	0.29	4,948	0.16	2,214	0.07	250
21,085	0.70	70,524	2.34	10,701	0.36	1,200	0.04	334,271	11.10	12,115	0.40	56,847	1.89	8,286	0.28	251
51,997	1.73	92,545	3.07	...	...	77,877	2.59	215,579	7.16	...	...	20,432	0.68	12,441	0.41	252

TABLE 10.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 21.]

City number.	CITY.	I.—GENERAL GOVERNMENT.	II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.
			Police department.	Fire department.	All other.			General expenses.	Repair and construction for compensation.		Schools.	Libraries.		
	Grand total	9.6	10.4	8.5	1.7	2.3	8.3	9.6	0.4	6.9	33.9	1.2	3.3	4.0
	Group I	11.4	11.1	7.0	2.0	2.2	8.6	9.1	0.2	8.6	30.3	1.1	3.4	5.1
	Group II	10.1	8.8	9.1	1.9	2.6	8.2	10.3	0.6	7.8	32.7	1.4	3.3	3.0
	Group III	6.5	10.6	11.2	1.4	2.7	8.0	10.0	0.7	4.3	37.4	1.4	3.4	2.5
	Group IV	6.5	9.0	11.2	1.1	2.4	7.5	9.3	0.6	3.6	42.7	1.3	2.9	2.1
	Group V	7.0	8.2	10.0	0.9	2.3	7.0	11.6	0.4	3.2	42.5	1.4	2.8	2.7
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.													
1	New York, N. Y	10.8	10.7	6.6	1.8	2.2	9.0	9.4	....	8.8	31.7	0.9	2.3	5.7
2	Chicago, Ill	14.3	13.5	6.7	1.8	2.9	9.3	6.6	0.1	5.4	29.8	0.9	4.7	4.1
3	Philadelphia, Pa	10.8	12.5	5.2	2.1	1.5	9.7	10.6	0.1	11.3	23.8	0.7	3.3	8.4
6	St. Louis, Mo	11.0	12.8	7.1	2.2	1.6	7.3	10.0	0.4	8.9	30.8	1.3	5.0	1.5
7	Boston, Mass	8.6	10.5	8.0	1.3	2.3	8.8	9.2	0.5	8.4	28.8	2.0	5.8	5.8
9	Los Angeles, Calif	11.5	6.7	6.6	4.2	1.5	4.3	10.0	1.1	7.5	40.1	2.1	3.3	1.3
10	Pittsburgh, Pa	13.0	7.8	7.9	2.3	2.9	8.3	11.3	0.2	7.9	29.8	1.8	2.9	4.1
11	San Francisco, Calif	14.0	11.5	12.4	2.1	1.3	4.7	7.4	0.1	12.3	25.8	0.9	3.8	3.8
12	Buffalo, N. Y	7.9	10.1	9.7	1.9	3.1	8.1	7.3	0.6	9.8	32.3	1.3	4.1	3.7
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.													
14	Washington, D. C	5.6	10.0	7.5	2.8	1.8	10.8	8.9	1.0	13.7	30.5	0.8	4.3	2.4
16	Cincinnati, Ohio	13.1	9.9	8.8	1.3	2.8	5.8	7.8	0.7	7.5	34.5	1.3	1.6	4.9
17	New Orleans, La	12.7	8.6	10.1	1.9	3.1	15.5	12.8	0.3	3.6	26.8	0.7	2.1	1.8
18	Minneapolis, Minn	9.6	6.1	8.6	1.7	3.5	5.1	10.6	0.2	5.9	38.8	1.8	5.2	2.9
20	Seattle, Wash	14.1	8.5	11.1	1.7	3.2	7.5	9.6	0.6	4.7	32.4	2.3	1.9	2.3
21	Indianapolis, Ind	7.8	8.9	10.1	1.6	1.9	5.9	15.7	0.2	7.0	31.8	1.6	4.0	3.6
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.													
22	Jersey City, N. J	7.8	20.4	11.7	1.4	3.1	8.0	5.0	....	5.9	29.6	1.5	2.8	2.9
23	Rochester, N. Y	7.5	7.7	9.8	1.2	2.0	12.9	8.7	0.1	4.6	37.7	1.0	4.0	3.0
25	Denver, Colo	12.1	8.4	7.6	1.7	1.6	4.3	11.8	1.3	5.8	32.1	1.8	7.6	3.8
27	Columbus, Ohio	7.4	7.7	12.7	0.6	1.4	11.8	5.4	1.0	1.1	46.7	1.0	1.0	2.2
28	Providence, R. I	6.3	14.6	10.0	1.4	4.5	7.9	13.8	0.2	4.0	31.4	0.5	3.1	2.3
29	St. Paul, Minn	4.9	8.3	14.9	1.8	1.5	5.9	12.0	0.6	3.4	33.1	2.2	5.4	6.0
30	Louisville, Ky	6.5	13.8	12.2	0.9	4.0	7.8	7.6	0.1	10.1	30.2	2.0	3.0	1.8
31	Oakland, Calif	5.4	7.4	13.4	1.2	1.7	3.5	6.3	1.5	0.2	51.9	2.0	4.2	1.4
33	Atlanta, Ga	4.2	11.4	10.0	1.2	4.3	13.6	9.3	0.4	8.4	31.1	0.9	2.6	2.7
34	Omaha, Nebr	5.7	10.5	16.0	1.7	2.3	3.5	7.4	0.4	(1)	46.5	1.2	3.0	1.9
35	Worcester, Mass	3.9	9.8	8.6	0.7	2.9	7.0	11.1	2.9	10.0	36.9	1.8	2.1	2.3
36	Birmingham, Ala	6.2	9.5	15.3	1.6	1.7	9.9	8.7	0.4	1.9	38.8	1.3	2.8	1.8
37	Syracuse, N. Y	7.8	9.2	12.4	1.1	3.1	10.6	8.2	0.1	6.8	30.5	1.5	3.4	5.4
38	Richmond, Va	7.9	11.7	11.3	2.8	2.9	11.6	7.8	(1)	5.0	35.0	....	2.6	1.3
41	Memphis, Tenn	3.9	12.0	12.6	1.2	2.1	8.6	14.5	3.7	6.2	26.4	1.6	7.1	0.2
42	Dallas, Tex	4.9	8.0	11.5	3.0	2.9	10.5	12.7	1.3	3.6	37.3	0.6	3.6	0.1
44	Bridgeport, Conn	4.5	13.0	13.4	0.9	4.1	8.5	8.6	0.1	7.0	32.2	1.6	4.1	1.9
46	Houston, Tex	5.6	9.0	10.1	1.1	3.1	9.7	16.3	....	3.5	38.6	0.6	1.5	0.8
47	Grand Rapids, Mich	5.4	5.9	14.4	1.0	3.3	4.8	6.5	0.3	1.8	50.1	2.4	3.6	0.5
48	Scranton, Pa	5.9	9.3	12.9	1.7	1.7	9.8	10.1	1.4	....	40.4	1.1	2.2	3.6
50	Youngstown, Ohio	7.5	11.7	9.8	0.7	1.3	5.5	11.5	3.0	2.9	41.6	1.2	1.0	2.3
51	Springfield, Mass	5.1	8.4	12.2	1.4	2.3	6.5	12.3	0.8	2.5	40.5	2.5	3.8	1.7
52	Des Moines, Iowa	5.4	6.5	11.6	0.6	0.8	5.0	9.4	0.2	1.6	53.5	1.0	2.8	1.5
53	New Bedford, Mass	5.8	11.6	10.3	0.9	4.1	10.3	13.5	0.2	5.6	29.5	1.5	3.1	3.7
54	Fall River, Mass	4.3	9.5	9.2	0.4	3.6	4.8	20.6	0.3	6.9	34.4	1.4	1.9	2.8
55	Trenton, N. J	6.0	12.0	10.3	1.5	4.4	8.3	8.8	0.1	2.3	40.0	1.8	2.9	1.5
56	Norfolk, Va	10.8	17.9	12.2	1.2	1.3	15.4	5.4	0.1	2.8	29.4	0.4	2.1	1.1
57	Salt Lake City, Utah	9.3	7.2	5.4	0.9	2.6	5.8	10.5	0.2	0.1	47.1	1.8	6.4	2.7
58	Nashville, Tenn	6.1	11.7	13.5	1.9	1.9	5.9	12.3	2.3	6.4	27.9	1.5	7.2	1.3
59	Camden, N. J	6.3	15.8	10.9	1.7	2.7	6.2	7.8	....	1.9	42.8	0.9	0.9	2.0
61	Lowell, Mass	5.9	10.1	11.2	5.0	2.4	5.5	16.0	(1)	4.9	31.8	1.6	0.8	4.7
63	Cambridge, Mass	6.3	9.5	8.8	1.9	3.5	10.2	9.7	0.2	5.6	32.4	1.3	4.3	6.4
65	Reading, Pa	7.1	11.1	5.6	1.0	1.2	11.0	12.0	0.1	....	43.0	1.5	3.4	2.9
66	Spokane, Wash	5.6	6.7	11.1	1.0	2.8	7.2	8.0	2.4	1.6	46.0	1.9	4.3	1.4
67	Kansas City, Kans	5.8	13.4	8.1	0.9	1.2	2.7	7.0	1.6	0.8	53.9	1.1	2.4	1.2
68	Yonkers, N. Y	8.4	10.0	7.0	0.8	4.2	8.9	11.9	(1)	4.6	40.0	0.6	1.3	2.5

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

TABLE 10.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1921—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 21.]

City number.	CITY.	I.—GENERAL GOVERNMENT.	II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.
			Police department.	Fire department.	All other.			General expenses.	Repair and construction for compensation.		Schools.	Libraries.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.													
71	Lynn, Mass	5.0	9.7	12.5	1.3	3.2	8.3	12.4	(1)	4.3	31.3	1.9	4.2	6.0
72	Tacoma, Wash	7.9	7.0	14.1	0.8	2.6	5.3	9.5	0.4	1.7	41.5	1.8	4.6	2.6
73	Elizabeth, N. J	6.2	11.9	12.6	1.1	2.2	9.9	7.3	5.7	3.0	35.3	1.5	1.5	1.8
74	Utica, N. Y	7.6	7.3	11.4	0.8	2.3	9.7	5.8	....	3.3	44.1	2.2	2.7	2.8
75	Erie, Pa	6.7	10.9	13.2	1.1	2.5	6.7	8.0	0.3	0.2	46.3	1.5	1.2	1.4
76	Lawrence, Mass	4.6	9.8	12.4	0.6	4.1	10.2	10.5	0.2	6.3	34.6	1.2	1.9	3.6
77	Oklahoma City, Okla	6.1	12.4	10.1	0.9	1.7	4.7	8.6	0.1	1.1	49.9	0.7	3.4	0.4
78	Somerville, Mass	5.0	8.3	10.0	1.2	2.7	12.0	8.7	....	2.8	39.0	2.1	3.5	4.5
82	Canton, Ohio	6.7	8.0	11.1	0.9	3.5	6.2	12.0	0.1	0.9	47.2	0.6	0.8	1.9
83	Fort Wayne, Ind	3.6	9.0	15.5	0.8	1.3	5.3	8.4	2.9	....	46.0	2.4	3.7	1.2
87	El Paso, Tex	8.0	9.6	11.4	1.9	3.7	12.4	5.3	0.1	1.5	38.8	1.3	4.5	1.5
89	Knoxville, Tenn	6.4	10.7	11.5	0.6	1.2	6.6	12.3	....	12.4	36.5	1.0	0.5	0.3
91	Bayonne, N. J	7.8	13.6	13.2	1.3	1.5	8.0	4.8	0.2	1.5	43.7	1.0	1.7	1.6
92	Peoria, Ill	7.6	8.0	7.8	5.8	4.8	6.7	9.6	(1)	1.3	38.8	1.7	6.0	1.8
93	Harrisburg, Pa	5.1	7.7	5.0	0.9	1.5	12.1	13.7	0.2	0.3	46.1	0.3	4.0	3.2
94	San Diego, Calif	10.3	6.9	11.5	1.2	2.5	6.2	9.5	0.1	0.9	38.2	2.3	8.8	1.5
95	Allentown, Pa	6.4	7.5	9.5	0.7	1.5	6.8	9.6	(1)	0.1	51.6	0.9	2.0	3.3
97	Wichita, Kans	6.7	8.4	12.1	0.4	2.9	4.2	8.8	1.3	1.0	48.4	1.1	3.7	1.0
98	Sioux City, Iowa	4.7	5.6	7.8	1.3	0.8	6.8	8.7	0.8	0.5	56.7	1.9	2.9	1.5
100	South Bend, Ind	4.5	9.3	13.6	1.4	1.7	5.1	7.1	(1)	(1)	52.0	1.7	2.7	0.8
102	Charleston, S. C	5.0	16.4	14.8	1.1	3.1	12.6	6.8	1.1	11.9	21.8	(1)	3.4	2.2
103	Hoboken, N. J	8.9	14.0	14.6	0.6	1.7	7.3	4.4	....	2.5	37.9	1.3	3.9	2.9
104	Binghamton, N. Y	6.9	6.4	10.4	0.8	1.5	5.1	8.7	0.2	17.2	38.4	0.9	0.9	2.7
105	Johnstown, Pa	6.1	7.5	12.4	0.6	2.3	7.2	10.9	(1)	0.4	50.2	....	1.4	1.0
106	East St. Louis, Ill	8.6	10.3	14.0	1.5	0.7	4.0	8.9	....	(1)	45.9	1.3	3.9	0.9
107	Brockton, Mass	6.3	8.7	11.7	0.7	3.2	9.3	11.0	0.2	5.9	35.4	1.3	1.7	4.3
108	Rockford, Ill	6.6	7.5	10.9	0.7	1.6	6.6	9.1	0.3	0.5	51.3	2.0	2.6	0.4
113	Pawtucket, R. I	7.5	8.5	9.4	0.7	0.6	5.4	21.5	0.9	2.3	39.7	1.3	1.6	0.4
114	Passaic, N. J	5.7	9.1	13.0	0.4	2.6	11.1	4.2	....	3.8	44.8	1.6	1.5	2.2
115	Springfield, Ohio	7.2	5.9	8.4	0.2	1.7	5.0	12.0	0.4	11.4	41.9	0.8	1.6	3.4
116	Mobile, Ala	6.3	13.3	11.7	1.6	2.9	5.0	17.2	0.5	3.9	33.2	0.1	1.6	2.7
119	Holyoke, Mass	5.8	8.7	13.8	0.5	5.5	7.4	9.3	0.5	6.5	34.8	1.1	2.4	3.5
120	Springfield, Ill	7.5	6.0	9.9	1.1	1.9	6.1	4.0	0.2	0.3	54.4	1.8	5.6	1.2
121	Long Beach, Calif	7.2	5.8	7.5	1.4	0.7	4.8	9.9	(1)	0.9	53.4	2.5	5.4	0.5
122	Racine, Wis	4.9	5.8	9.0	0.9	2.2	6.3	12.0	0.2	1.2	48.5	1.7	4.2	3.1
124	Chester, Pa	7.2	11.9	3.8	0.6	1.0	7.5	10.6	0.1	2.1	51.6	0.2	1.5	2.1
125	Chattanooga, Tenn	6.0	10.1	17.4	1.6	3.3	6.4	7.1	0.1	12.4	29.9	1.7	2.1	1.8
126	Davenport, Iowa	6.6	6.9	11.1	1.5	3.0	5.0	8.0	0.6	....	47.6	2.0	5.7	2.1
127	Berkeley, Calif	5.6	4.5	9.2	0.7	1.2	3.8	6.0	1.0	0.8	60.4	3.0	3.2	0.5
128	Gary, Ind	6.1	12.7	11.4	0.7	2.2	7.5	4.7	(1)	0.1	47.5	2.4	3.9	0.9
129	Covington, Ky	10.6	10.0	12.2	0.4	0.9	10.4	16.5	0.5	0.9	34.6	1.1	1.9	0.1
130	Wheeling, W. Va	6.6	11.1	13.8	0.1	1.8	7.6	10.0	0.9	0.2	45.6	1.3	0.1	0.8
131	Lincoln, Nebr	6.1	3.0	6.4	0.3	2.6	8.1	9.6	0.1	0.4	58.3	1.5	3.0	0.6
132	Portsmouth, Va	11.4	10.0	10.3	1.0	3.9	17.1	7.0	0.2	2.8	35.7	0.2	0.2	0.1
133	Bethlehem, Pa	11.2	8.9	6.4	0.5	1.3	3.0	17.4	....	0.2	47.4	....	2.3	1.4
134	Haverhill, Mass	5.1	7.0	10.9	0.6	4.5	6.1	13.8	(1)	11.8	33.1	1.9	1.7	3.4
135	Lancaster, Pa	4.4	9.4	7.0	0.5	0.7	3.7	16.9	0.8	0.3	51.5	0.4	0.9	3.4
136	Macon, Ga	4.5	12.1	13.1	1.5	3.5	9.9	10.1	0.3	17.7	23.4	0.1	2.5	1.4
137	Augusta, Ga	4.5	7.5	7.9	1.6	0.7	5.8	16.1	2.7	22.7	27.0	(1)	1.3	2.2
140	Huntington, W. Va	4.8	8.1	9.0	0.5	1.0	5.6	4.4	....	2.2	62.2	0.9	1.0	0.4
141	Niagara Falls, N. Y	7.3	7.0	7.2	0.9	3.6	11.2	10.2	1.3	1.7	44.8	0.8	1.5	2.3
142	East Orange, N. J	5.8	10.8	9.0	1.0	1.5	12.8	9.9	0.8	1.7	42.0	2.5	1.7	0.6
143	Roanoke, Va	11.9	9.9	13.3	0.5	2.2	9.0	11.7	0.6	3.5	36.1	....	0.9	0.6
144	Highland Park, Mich	5.8	7.5	7.5	0.5	3.7	5.9	10.6	0.4	5.1	46.9	0.7	1.0	4.6
145	Atlantic City, N. J	8.0	12.2	14.9	3.9	2.0	10.4	5.4	2.1	2.5	31.8	0.9	3.8	2.2
146	Fresno, Calif	5.2	6.8	14.1	1.6	2.2	3.9	6.2	0.4	0.2	54.3	....	4.9	0.2
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.													
148	Winston-Salem, N. C	5.0	9.9	7.5	0.6	4.4	11.4	10.8	0.2	14.7	31.9	0.7	1.2	1.6
149	Malden, Mass	5.0	8.5	9.7	0.7	3.4	9.7	11.8	....	3.6	35.8	1.9	4.6	5.2
150	Pasadena, Calif	5.8	4.9	9.5	1.5	1.5	4.5	6.4	0.7	1.7	53.4	2.6	6.2	1.3
152	Kalamazoo, Mich	7.5	7.4	12.0	0.7	2.5	4.2	11.6	0.8	1.1	44.0	2.2	1.3	4.7
154	Bay City, Mich	6.1	7.9	15.4	0.4	1.2	3.7	10.9	....	3.6	47.4	1.3	1.6	0.7
156	Charlotte, N. C	7.6	9.7	9.2	0.8	4.0	10.9	16.0	(1)	0.5	39.0	1.1	0.5	0.6
158	Cicero, Ill	7.7	11.2	11.1	1.2	1.0	10.8	4.2	(1)	0.1	50.8	....	0.2	1.8
159	Cedar Rapids, Iowa	5.7	4.8	8.7	(1)	1.5	4.7	8.1	0.7	0.1	60.8	1.4	2.6	0.8
160	Newton, Mass	5.7	7.3	6.1	1.8	1.7	6.3	20.5	1.8	1.6	37.1	1.8	5.2	3.3

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

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City number.	CITY.	I.—GENERAL GOVERNMENT.	II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.
			Police department.	Fire department.	All other.			General expenses.	Repair and construction for compensation.		Schools.	Libraries.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.													
162	New Castle, Pa	8.1	6.5	12.3	1.2	1.3	5.9	8.3	0.1	3.0	48.4	1.1	0.4	3.4
163	Galveston, Tex	4.4	8.7	10.7	2.5	4.2	9.8	9.8	...	20.8	26.8	...	1.5	0.8
166	Montgomery, Ala	9.5	13.3	12.6	1.0	2.6	10.7	9.1	0.1	2.0	28.0	0.7	3.0	7.3
167	Woonsocket, R. I	8.0	13.9	15.1	0.8	0.8	6.1	19.3	1.2	2.9	30.1	0.7	0.5	0.6
168	Mount Vernon, N. Y	9.2	8.1	6.2	0.6	1.2	6.0	12.2	0.5	3.6	47.9	1.2	0.5	2.8
169	Chelsea, Mass	5.7	7.7	11.1	1.3	1.2	5.3	17.7	...	5.1	34.6	0.8	2.6	7.0
170	Pueblo, Colo	5.8	8.2	16.3	1.4	2.6	3.9	10.4	...	0.1	42.7	1.1	5.7	1.9
171	Lakewood, Ohio	3.6	4.0	5.2	0.3	0.4	4.9	29.2	0.3	0.3	49.1	1.3	0.3	1.1
172	Salem, Mass	5.6	8.2	9.7	1.6	2.2	9.0	12.7	0.3	6.9	29.2	1.9	3.8	8.8
173	Wichita Falls, Tex	16.4	13.6	9.0	0.9	1.8	5.5	18.9	0.3	...	30.3	0.9	2.3	...
174	Pittsfield, Mass	7.1	9.7	8.0	0.9	2.4	5.0	14.9	...	2.8	42.6	1.6	1.7	3.4
175	Perth Amboy, N. J	7.6	13.2	5.3	1.8	3.4	10.0	8.7	1.0	1.5	41.4	1.3	1.2	3.5
176	Beaumont, Tex	7.3	9.1	11.5	2.2	3.4	11.5	14.6	1.1	...	38.0	...	1.5	...
177	Lexington, Ky	9.4	10.8	15.3	0.6	3.3	7.6	11.4	(1)	5.3	32.9	1.1	1.9	0.3
180	Kenosha, Wis	5.1	5.5	6.5	0.6	2.3	5.5	12.9	(1)	2.4	52.0	3.9	1.8	1.6
181	Charleston, W. Va	6.3	9.1	13.4	0.3	2.4	6.1	7.1	0.1	0.5	53.2	0.8	0.1	0.6
182	Fitchburg, Mass	5.8	7.9	10.8	0.7	4.6	5.9	15.6	...	11.0	30.2	1.0	2.6	3.9
183	Oak Park, Ill	4.5	5.9	5.2	0.8	1.1	6.3	5.8	0.5	...	62.3	2.1	2.7	2.8
184	Stockton, Calif	9.3	6.3	11.2	1.0	2.0	7.2	11.6	0.3	1.0	43.1	2.2	3.7	1.2
185	Everett, Mass	6.9	8.7	10.1	1.4	1.8	6.4	8.5	0.1	3.5	41.6	1.3	4.4	5.2
186	West Hoboken, N. J	5.6	12.8	15.5	0.4	1.7	8.5	4.4	...	1.5	45.4	1.3	1.7	1.1
187	Springfield, Mo	7.0	6.7	15.4	1.1	0.7	3.0	6.6	0.2	3.4	51.7	1.9	2.2	0.1
188	San Jose, Calif	5.0	5.6	10.3	0.6	1.7	5.8	7.1	0.3	...	58.0	1.3	3.5	1.1
190	Medford, Mass	8.6	7.6	9.4	1.1	0.8	8.8	11.4	0.1	3.0	37.7	1.6	4.2	5.7
191	Superior, Wis	6.1	7.1	14.2	0.8	2.5	3.3	7.2	...	0.1	50.5	1.5	2.8	3.8
193	Dubuque, Iowa	9.5	7.7	11.9	0.5	1.1	8.0	13.4	0.1	(1)	41.2	1.6	3.0	2.0
195	Madison, Wis	5.2	4.4	8.0	0.9	1.7	8.0	7.6	0.4	1.7	36.3	1.7	4.9	19.1
196	Joliet, Ill	8.4	7.5	11.5	0.5	0.8	7.1	7.9	(1)	...	49.1	2.2	2.2	2.8
197	Brookline, Mass	6.2	10.3	9.1	1.7	4.3	9.2	15.5	...	1.5	26.2	2.8	9.9	3.4
198	Muncie, Ind	5.1	7.0	9.5	0.8	0.7	4.7	7.3	0.7	2.9	56.3	1.7	2.1	1.2
199	Evanston, Ill	4.2	7.3	7.8	1.4	1.8	8.8	8.6	0.6	0.1	53.5	2.1	2.1	1.6
200	Columbia, S. C	7.2	13.8	13.2	1.0	3.7	9.5	14.5	...	7.1	26.5	0.2	1.9	1.4
202	Taunton, Mass	6.2	9.2	11.7	1.3	11.7	4.3	9.1	...	6.4	34.2	1.5	1.3	3.2
204	Battle Creek, Mich	11.3	7.4	9.0	0.2	1.0	1.7	10.8	...	3.1	50.9	0.7	3.8	0.1
205	Newport News, Va	14.0	14.6	9.7	0.1	2.8	15.1	7.7	...	4.7	30.4	(1)	(1)	0.7
206	Waterloo, Iowa	4.8	6.5	8.1	2.0	0.4	4.5	9.6	0.3	...	56.8	3.2	2.8	1.0
207	East Chicago, Ind	7.5	9.8	10.7	0.3	2.2	11.2	7.4	...	0.1	44.1	2.2	3.1	1.6
208	Hammond, Ind	7.1	8.8	12.4	0.1	0.7	5.6	5.4	...	...	54.8	1.8	2.0	1.4
209	Aurora, Ill	8.3	7.2	9.3	1.1	1.2	6.7	9.7	(1)	0.1	46.1	2.0	7.2	1.2
210	Council Bluffs, Iowa	4.6	5.8	8.3	0.5	0.1	5.0	8.4	...	0.1	61.8	1.5	2.0	2.0
211	Chicopee, Mass	6.3	9.1	13.1	0.6	3.7	3.8	14.1	...	5.7	38.8	1.3	0.8	2.9
212	New Rochelle, N. Y	9.9	6.7	10.6	0.7	1.4	10.6	11.1	...	4.4	36.7	1.1	4.8	2.1
214	Auburn, N. Y	6.9	6.0	11.7	0.5	3.7	7.7	15.7	0.4	4.5	38.3	0.7	1.3	2.6
215	Quincy, Ill	6.9	9.1	12.8	0.6	0.4	3.6	7.7	(1)	1.4	51.5	1.6	3.3	0.9
218	Poughkeepsie, N. Y	7.4	7.5	4.6	1.3	11.3	8.5	15.7	0.2	2.5	34.2	1.6	4.0	1.2
219	Pontiac, Mich	8.0	4.5	5.4	0.4	2.5	4.0	10.1	(1)	4.9	59.0	0.6	0.4	0.1
220	Austin, Tex	7.3	6.3	9.0	1.6	0.7	9.8	13.8	0.2	7.7	39.9	...	2.1	1.7
222	Easton, Pa	8.6	8.8	8.9	0.2	1.1	10.2	11.0	1.3	...	47.8	...	0.8	1.3
223	Wilmington, N. C	6.9	12.2	11.0	0.2	2.0	13.6	16.0	1.0	4.1	31.5	0.4	0.8	0.3
226	Portsmouth, Ohio	9.1	4.5	8.5	1.0	1.6	4.8	4.7	0.2	8.2	54.9	1.6	(1)	1.0
227	New Brunswick, N. J	7.3	8.0	13.5	0.2	1.5	8.4	6.6	0.4	2.5	46.7	0.7	1.6	2.5
228	Ogden, Utah	8.1	7.5	6.4	0.5	1.7	3.5	11.4	8.3	0.2	48.8	1.3	1.8	0.5
229	Oshkosh, Wis	6.3	4.6	11.0	0.5	1.8	4.3	15.2	(1)	3.8	44.2	2.0	4.4	2.0
230	Hazleton, Pa	8.2	6.0	5.3	0.5	1.3	3.6	10.8	0.1	...	58.8	2.0	0.1	3.5
237	Columbus, Ga	4.0	12.2	10.8	0.2	4.8	12.7	11.4	0.1	12.8	24.8	0.5	1.8	3.8
240	Moline, Ill	6.6	6.2	6.5	0.8	1.1	5.2	7.1	1.4	13.1	47.1	2.0	1.8	1.0
241	Kokomo, Ind	5.7	9.3	9.2	4.4	2.5	3.3	11.5	0.2	...	50.3	1.3	2.2	0.1
242	Waltham, Mass	7.5	7.9	7.8	3.8	2.7	5.6	14.2	0.2	4.6	32.9	2.8	3.4	6.5
243	West New York, N. J	7.0	14.3	19.1	0.2	1.1	10.8	3.4	...	0.6	39.0	0.9	1.2	2.3
244	Muskogee, Okla	5.9	6.0	11.6	0.4	0.8	3.2	7.5	0.5	3.5	55.0	1.8	2.3	1.3
245	Newburgh, N. Y	6.8	7.5	6.5	0.4	1.3	9.9	14.9	0.4	1.3	43.4	1.4	3.8	2.4
246	Phoenix, Ariz	11.3	8.1	6.9	1.5	1.6	8.8	14.2	...	0.1	40.1	1.7	2.4	3.2
248	Newport, R. I	6.0	12.0	9.1	0.9	1.7	11.4	15.8	0.4	4.5	32.0	0.9	2.8	2.5
249	Cumberland, Md	7.8	10.4	8.6	0.7	3.0	11.3	6.8	2.3	(1)	47.4	...	0.6	1.1
250	Anderson, Ind	3.8	9.6	9.5	...	3.4	3.7	9.5	0.2	(1)	56.4	2.1	1.2	0.5
251	Colorado Springs, Colo	8.2	7.5	8.9	1.0	3.8	2.9	9.7	1.5	0.2	45.8	1.7	7.8	1.1
252	Lynchburg, Va	10.4	9.1	10.9	0.3	3.0	7.3	13.0	...	11.0	30.3	...	2.9	1.8

1 Less than one-twentieth of 1 per cent.

Table 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 21.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets.	Scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Halls.	Subways for pipes and wires.	Railways.	All other enterprises.
	Grand total	$78,604,474	$50,938,016	$8,050,668	$2,454,711	$912,029	$61,917	$2,866,318	$1,446,718	$425,239	$7,977	$8,226,400	$3,214,481
	Group I	33,043,158	23,512,223	2,646,106		364,771	3,466	1,727,550	142,742	155,833		2,135,754	2,354,713
	Group II	12,227,434	3,503,575	1,321,849		283,367	13,463	637,942	4,124			5,959,837	503,277
	Group III	15,598,860	10,946,570	1,027,031	1,995,882	178,184	12,996	350,307	648,683	196,001			243,206
	Group IV	9,467,206	6,978,511	1,338,876	458,829	63,440	14,323	85,083	289,916	53,791	6,704	130,809	46,924
	Group V	8,267,816	5,997,137	1,716,806		22,267	17,669	65,436	361,253	19,614	1,273		66,361
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.												
1	New York, N. Y	$8,155,894	$5,116,669			$151,773		$1,216,306				$7,706	$1,663,440
2	Chicago, Ill	5,862,256	4,775,824	$962,085		12,613		111,734					
3	Philadelphia, Pa	4,076,115	3,865,753			4,957		205,405					
6	St. Louis, Mo	2,579,524	2,485,004			19,067	$3,331	72,122					
7	Boston, Mass	2,387,341	1,550,236			20,470			$141,542				675,093
9	Los Angeles, Calif	4,446,181	2,642,435	1,684,021		998		101,347	1,200				16,180
10	Pittsburgh, Pa	1,809,240	1,664,517			105,242	135	20,636		$18,710			
11	San Francisco, Calif	2,226,200	35,141							63,011		2,128,048	
12	Buffalo, N. Y	1,500,407	1,376,644			49,651				74,112			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.												
14	Washington, D. C	$809,169	$776,890			$27,975		$1,809	$2,495				
16	Cincinnati, Ohio	1,067,903	1,042,476			14,950		3,283					$7,194
17	New Orleans, La	1,797,863	649,571			191,921			1,629			$954,742	
18	Minneapolis, Minn	544,404	540,233				$4,171						
20	Seattle, Wash	7,985,524	494,405	$1,321,849		35,242		632,850				5,005,095	496,083
21[1]	Indianapolis, Ind	22,571				13,279	9,292						
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.												
22	Jersey City, N. J	$696,857	$681,173					$15,684					
23	Rochester, N. Y	558,028	458,399			$9,284			$72,435	$17,910			
25	Denver, Colo	799,013	726,793			7,783				54,780			$9,657
27	Columbus, Ohio	1,073,935	704,399	$343,306		26,230							
28	Providence, R. I	403,777	377,554				$2,537	7,967	15,719				
29	St. Paul, Minn	547,760	512,937			6,111		1,854		26,858			
30	Louisville, Ky	437,422	426,915					8,923	1,584				
31	Oakland, Calif	238,906						66,055		32,627			140,224
33	Atlanta, Ga	578,685	560,120				942		17,623				
34	Omaha, Nebr	1,579,213	493,705		$975,693					17,275			92,540
35	Worcester, Mass	226,604	173,451						53,153				
36	Birmingham, Ala	59,589	40,037	18,277		490							785
37	Syracuse, N. Y	308,160	300,644			7,516							
38	Richmond, Va	1,317,008	229,238		1,020,189	19,640	1,500	2,400	41,430	2,611			
41	Memphis, Tenn	448,339	433,927			8,118		6,294					
42	Dallas, Tex	369,815	368,810							1,005			
44	Bridgeport, Conn												
46	Houston, Tex	216,759	154,606			10,811		35,144		16,198			
47	Grand Rapids, Mich	348,411	284,448			4,916			59,047				
48	Scranton, Pa	389				389							
50	Youngstown, Ohio	374,148	372,482				1,666						
51	Springfield, Mass	288,518	265,038			991				22,489			
52	Des Moines, Iowa	104,555				16,363			88,192				
53	New Bedford, Mass	265,656	196,507					8,828	60,321				
54	Fall River, Mass	238,767	184,660				794	1,276	52,037				
55	Trenton, N. J	390,296	383,032			2,065		5,199					
56	Norfolk, Va	647,943	401,530			8,793		183,337	50,035	4,248			
57	Salt Lake City, Utah	279,086	190,587			21,308	1,374		65,817				
58	Nashville, Tenn	213,280	203,164			5,786	1,206	1,500	1,624				
59	Camden, N. J	203,958	192,093					4,186	7,679				
61	Lowell, Mass	317,845	295,412				1,214		21,219				
63	Cambridge, Mass	371,084	328,565			1,751			40,768				
65	Reading, Pa	214,467	214,467										
66	Spokane, Wash	185,997	166,158			19,839							
67	Kansas City, Kans	1,027,473	362,025	665,448									
68	Yonkers, N. Y	267,117	263,691				1,763	1,660					

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1921—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 21.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets.	Scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Halls.	Subways for pipes and wires.	Railways.	All other enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.												
71	Lynn, Mass.	$280,218	$217,488						$62,730				
72	Tacoma, Wash.	576,585	151,165	$267,234				$27,377				$130,809	
73	Elizabeth, N. J.	4,734				$339		4,395					
74	Utica, N. Y.												
75	Erie, Pa.	338,904	335,633					973			$2,298		
76	Lawrence, Mass.	285,260	259,023						26,237				
77	Oklahoma City, Okla.	222,214	222,214										
78	Somerville, Mass.	105,424	105,424										
82	Canton, Ohio	203,349	185,161			2,349	$1,214			$14,625			
83	Fort Wayne, Ind.	475,018	137,880	333,848		1,984	1,306						
87	El Paso, Tex.	272,777	272,777										
89	Knoxville, Tenn.	222,808	212,642			8,643	1,523						
91	Bayonne, N. J.	424,131	422,255					1,876					
92	Peoria, Ill.	6,310				1,648	516			4,146			
93	Harrisburg, Pa.	120,610	120,610										
94	San Diego, Calif.	314,290	251,421					27,341	20,354				$15,174
95	Allentown, Pa.	98,902	98,674			228							
97	Wichita, Kans.	9,115					632			8,483			
98	Sioux City, Iowa	159,638	151,211				1,630		6,797				
100	South Bend, Ind.	196,412	185,676			480	340		9,916				
102	Charleston, S. C.	172,744	165,969			4,029		1,978					768
103	Hoboken, N. J.	307,386	301,811						5,575				
104	Binghamton, N. Y.	128,777	128,701				76						
105	Johnstown, Pa.	915				240	675						
106	East St. Louis, Ill.												
107	Brockton, Mass.	140,134	125,542						14,592				
108	Rockford, Ill.	112,175	111,231			944							
113	Pawtucket, R. I.	167,334	153,264						14,070				
114	Passaic, N. J.												
115	Springfield, Ohio	115,564	112,246			3,318							
116	Mobile, Ala.	111,702	91,353			3,559		8,602	8,188				
119	Holyoke, Mass.	1,053,020	81,706	512,485	$458,829								
120	Springfield, Ill.	297,366	128,253	133,732			497		34,884				
121	Long Beach, Calif.	319,024	302,942			4,174		2,436	1,587	7,885			
122	Racine, Wis.	265,442	239,547			150			25,745				
124	Chester, Pa.	840						840					
125	Chattanooga, Tenn.	12,284				9,742		811	1	1,730			
126	Davenport, Iowa	5,055							264				4,791
127	Berkeley, Calif.	7,959						7,959					
128	Gary, Ind.	10,596	4,491	5,505		600							
129	Covington, Ky.	130,777	127,190			512							3,075
130	Wheeling, W. Va.	140,235	132,980			2,106	2,519	495	2,135				
131	Lincoln, Nebr.	258,530	155,687	86,072			2,439			9,926	4,406		
132	Portsmouth, Va.	214,279	198,662			3,642			11,975				
133	Bethlehem, Pa.	44,850	41,652			3,198							
134	Haverhill, Mass.	92,063	91,365						698				
135	Lancaster, Pa.	125,351	124,091			1,260							
136	Macon, Ga.	181,461	162,232				407		18,159	663			
137	Augusta, Ga.	131,765	89,997						18,652				23,116
140	Huntington, W. Va.	10,494				2,588	549		7,357				
141	Niagara Falls, N. Y.	94,127	92,166			1,961							
142	East Orange, N. J.	151,668	151,668										
143	Roanoke, Va.	3,407				3,407							
144	Highland Park, Mich.	165,842	165,842										
145	Atlantic City, N. J.	168,669	168,669										
146	Fresno, Calif.	8,672				2,339				6,333			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.												
148	Winston-Salem, N. C.	$169,923	$142,155			$3,293	$512		$2,232				$21,7[illegible]
149	Malden, Mass.	79,487	55,545						23,942				
150	Pasadena, Calif.	906,399	330,956	$567,557							$29		7,857
152	Kalamazoo, Mich.	126,866	88,679						16,326				21,861
154	Bay City, Mich.	333,059	124,033	207,090					1,936				
156	Charlotte, N. C.	139,339	123,752						13,369	$2,218			
158	Cicero, Ill.	123,074	123,074										
159	Cedar Rapids, Iowa	171,940	171,442				498						
160	Newton, Mass.	111,076	111,076										

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1921—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 21.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets.	Scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Halls.	Subways for pipes and wires.	Railways.	All other enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.												
162	New Castle, Pa	$1,656					$412				$1,244		
163	Galveston, Tex	178,040	$174,340						$2,443	$1,257			
166	Montgomery, Ala	133,847	123,901			$236	3,708	$35	5,967				
167	Woonsocket, R. I	62,193	61,507							686			
168	Mount Vernon, N. Y												
169	Chelsea, Mass	42,491	42,491										
170	Pueblo, Colo	226,949	218,154						6,444	2,351			
171	Lakewood, Ohio	93,193	93,193										
172	Salem, Mass	120,860	99,151			77	1,213		20,419				
173	Wichita Falls, Tex	48,059	41,062						6,997				
174	Pittsfield, Mass	22,928	21,505				1,423						
175	Perth Amboy, N. J	170,403	161,773			1,283	1,074	6,273					
176	Beaumont, Tex	163,812	131,622					17,694					$14,496
177	Lexington, Ky	3,020				2,807	213						
180	Kenosha, Wis	142,687	140,187						2,500				
181	Charleston, W. Va	9,080							9,080				
182	Fitchburg, Mass	96,394	70,524						25,870				
183	Oak Park, Ill	113,023	113,023										
184	Stockton, Calif	16,558						16,558					
185	Everett, Mass	56,412	41,398				314		14,700				
186	West Hoboken, N. J												
187	Springfield, Mo	4,354							4,354				
188	San Jose, Calif												
190	Medford, Mass	82,323	60,592						21,731				
191	Superior, Wis	428				428							
193	Dubuque, Iowa	114,441	112,354			1,160	393	534					
195	Madison, Wis	196,894	177,444			2,072	19	398	16,961				
196	Joliet, Ill	99,413	99,413										
197	Brookline, Mass	117,969	106,978						10,991				
198	Muncie, Ind	21,221	493						20,728				
199	Evanston, Ill	85,268	85,268										
200	Columbia, S. C	98,804	96,270				1,221			897			416
202	Taunton, Mass	354,934	75,547	$270,723					8,664				
204	Battle Creek, Mich	71,608	70,568				1,040						
205	Newport News, Va	13,666						13,666					
206	Waterloo, Iowa	97,457	97,457										
207	East Chicago, Ind												
208	Hammond, Ind	133,771	133,771										
209	Aurora, Ill	126,376	123,687			420			2,269				
210	Council Bluffs, Iowa	120,133	118,756			1,377							
211	Chicopee, Mass	274,712	86,620	182,991					5,101				
212	New Rochelle, N. Y	2,250						2,250					
214	Auburn, N. Y	117,782	112,748			297			4,737				
215	Quincy, Ill	46,747	45,265				1,002		480				
218	Poughkeepsie, N. Y	119,028	119,028										
219	Pontiac, Mich	161,791	161,791										
220	Austin, Tex	301,803	124,622	169,217			1,358		6,606				
222	Easton, Pa												
223	Wilmington, N. C	133,822	118,206					4,499		11,117			
226	Portsmouth, Ohio	98,508	89,356			486		439	8,227				
227	New Brunswick, N. J	158,663	158,165			498							
228	Ogden, Utah	50,437	35,261						15,176				
229	Oshkosh, Wis	59,038	53,424						5,614				
230	Hazleton, Pa												
237	Columbus, Ga	52,481	42,426			1,980	200	11	7,864				
240	Moline, Ill	82,621	73,244						9,377				
241	Kokomo, Ind	7,453							7,453				
242	Waltham, Mass	100,303	76,622						23,681				
243	West New York, N. J												
244	Muskogee, Okla	111,009	101,353						9,656				
245	Newburgh, N. Y	45,564	44,470					1,094					
246	Phoenix, Ariz	109,270	109,270										
248	Newport, R. I	5,308						1,985	3,323				
249	Cumberland, Md	120,503	119,303				1,200						
250	Anderson, Ind	368,742	49,209	319,228		305							
251	Colorado Springs, Colo	64,933	50,661				1,198		13,074				
252	Lynchburg, Va	73,220	62,952			5,548	671		2,961	1,088			

Table 12.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF THE GOVERNMENTAL SERVICE: 1921.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 21.]

City number.	CITY.	Total.[1]	General government.	Protection to person and property.	Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION. Schools.	EDUCATION. Libraries.	Recreation.	Miscellaneous.	Public service enterprises.
	Grand total......	$317,729,202	$3,230,701	$8,814,788	$1,419,612	$34,742,791	$124,480,935	$6,120,062	$55,396,376	$1,577,931	$14,409,437	$1,282,457	$66,254,112
	Group I..........	144,031,281	1,418,818	2,826,005	555,413	15,298,795	66,036,174	2,559,474	17,141,179	568,185	7,863,562	772,950	28,990,726
	Group II..........	31,616,256	725,172	627,662	368,636	3,006,859	12,674,527	868,436	4,900,657	114,697	1,690,702	160,467	6,478,441
	Group III..........	63,901,464	583,761	2,653,956	394,287	7,343,808	20,278,526	2,243,275	11,834,044	416,863	2,850,481	134,137	15,168,326
	Group IV..........	46,861,338	212,713	1,773,808	82,379	4,960,838	15,502,418	349,382	12,436,636	267,154	1,200,351	122,403	9,953,256
	Group V..........	31,318,863	290,237	933,357	18,897	4,132,491	9,989,290	99,495	9,083,860	211,032	804,341	92,500	5,663,363
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.												
1	New York, N. Y.......	$46,596,761	$704,498	$392,488	$22,134	$3,710,055	$19,907,110	$454,984	$5,342,871	$18,656	$4,373,369	....	$11,670,596
2	Chicago, Ill..........	37,981,226	....	231,207	222,413	5,721,009	20,907,135	542,324	4,541,854	209,469	918,827	....	4,686,988
3	Philadelphia, Pa.......	15,948,022	332,850	278,839	163,905	3,315,208	5,266,730	185,714	1,138,554	62,840	1,367,756	....	3,835,626
6	St. Louis, Mo..........	4,349,570	....	69,038	33,011	238,765	1,651,107	249,801	775,648	59,119	216,538	$529,798	526,745
7	Boston, Mass..........	6,037,448	73,377	324,315	5,369	1,051,285	2,460,283	52,179	1,159,910	25,694	390,612	99,799	394,625
9	Los Angeles, Calif......	12,369,266	138,880	834,140	58,067	155,933	4,638,978	151,185	2,614,722	36,452	168,862	19,763	3,552,284
10	Pittsburgh, Pa..........	9,227,937	123,415	87,185	14,294	245,303	7,699,102	130,015	133,809	74,217	290,981	8,491	421,125
11	San Francisco, Calif....	6,261,697	22,953	40,520	5,667	175,866	1,289,799	46,960	857,889	21,488	52,431	100,592	3,647,532
12	Buffalo, N. Y..........	5,259,354	22,845	568,273	30,553	685,371	2,215,930	746,312	575,922	60,250	84,186	14,507	255,205
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.												
14	Washington, D. C......	$4,701,642	$2,306	$65,505	....	$451,746	$1,936,954	$635,102	$868,362	$20,807	$426,836	....	$294,024
16	Cincinnati, Ohio.......	3,985,336	221,870	49,856	....	379,689	2,220,669	4,271	710,806	43,262	187,369	....	167,544
17	New Orleans, La.......	2,975,265	345,675	132,175	....	554,984	679,677	....	704,235	7,700	46,830	....	503,989
18	Minneapolis, Minn.....	5,720,056	53,156	51,858	$147,137	626,295	2,363,895	159,347	1,201,958	18,206	686,8[illegible]7	$28	411,329
20	Seattle, Wash..........	10,938,759	98,463	211,221	120,281	610,640	3,689,523	69,716	792,531	4,299	80,0[illegible]1	160,439	5,101,555
21	Indianapolis, Ind......	3,295,198	3,702	117,047	101,218	383,505	1,783,809	....	622,765	20,423	262,729	....	....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.												
22	Jersey City, N. J.......	$5,674,300	$4,633	$124,593	....	$3,946	$883,697	$1,575,097	$905,716	$38,276	$62,196	....	$2,076,146
23	Rochester, N. Y........	3,511,150	12,253	98,072	$45,400	766,333	874,015	....	1,302,370	20,000	153,610	....	239,097
25	Denver, Colo...........	2,757,672	109,873	4,452	79,757	149,557	1,077,504	1,400	641,191	3,177	75,263	....	615,498
27	Columbus, Ohio........	1,657,915	1,964	740,824	1,865	66,128	327,273	13,961	117,445	18,644	1,262	$100	368,449
28	Providence, R. I.......	1,631,142	1,000	16,372	....	146,763	271,307	....	74,298	....	12,199	7,693	1,101,510
29	St. Paul, Minn..........	2,341,542	7,245	121,752	476	345,692	1,132,953	36,775	436,820	61,945	129,669	....	68,215
30	Louisville, Ky..........	840,693	....	49,473	2,639	106,022	350,806	11,020	57,341	18,335	21,703	....	223,354
31	Oakland, Calif.........	1,172,650	8,040	96,115	800	94,213	594,847	183	217,154	8,016	21,651	235	131,396
33	Atlanta, Ga............	1,607,473	3,895	191,377	4,828	108,878	515,049	222,431	268,089	20,555	37,380	14,225	220,766
34	Omaha, Nebr..........	6,924,673	....	123,477	400	326,232	716,493	....	364,276	9,311	98,842	....	5,285,642
35	Worcester, Mass........	1,527,931	3,151	4,372	95,055	320,870	332,973	47,118	363,718	....	6,665	....	354,009
36	Birmingham, Ala......	1,143,580	605	286,939	2,120	28,990	491,808	22	301,071	9,334	4,060	18,546	85
37	Syracuse, N. Y.........	2,199,573	1,973	47,471	6,785	487,519	859,590	....	646,411	11,615	138,209	....	....
38	Richmond, Va.........	288,769	1,644	25,536	4,382	46,265	93,599	648	6,502	....	13,245	16,554	80,394
41	Memphis, Tenn........	755,258	2,353	77,739	1,903	66,831	273,796	3,276	21,772	14,637	14,647	....	278,304
42	Dallas, Tex............	3,013,833	2,027	57,662	54,124	734,038	657,826	13,847	845,327	7,285	232,446	....	409,251
44	Bridgeport, Conn......	2,523,480	10,748	119,139	5,348	679,040	1,130,954	55,917	263,122	30,437	168,191	60,584	....
46	Houston, Tex..........	341,481	3,756	40,571	23,103	8,472	25,704	7,614	69,797	11,991	1,470	....	149,003
47	Grand Rapids, Mich...	1,692,264	....	....	10,139	138,735	708,898	....	606,632	29,353	30,874	....	167,633
48	Scranton, Pa...........	256,756	....	33,457	....	24,018	133,919	....	53,032	4,916	7,414	....	....
50	Youngstown, Ohio.....	1,799,011	1,457	68,099	....	293,404	660,015	148,439	436,922	....	18,733	....	171,942
51	Springfield, Mass......	1,603,613	137,157	47,085	2,105	106,071	578,651	215	558,100	....	50,984	49	123,196
52	Des Moines, Iowa......	2,531,883	57,192	34,320	....	752,576	1,391,282	150	223,966	19,106	46,291	....	7,000
53	New Bedford, Mass....	1,646,858	3,283	32,589	2,361	198,947	752,160	30,332	259,174	10,668	45,639	....	311,705
54	Fall River, Mass.......	847,035	7,842	7,294	....	181,529	473,275	16,631	77,784	....	41,477	....	41,203
55	Trenton, N. J..........	520,657	....	19,963	22,202	63,608	125,746	....	200,921	2,333	34,614	....	51,270
56	Norfolk, Va............	2,962,284	133,880	24,327	1,950	177,052	853,378	3,563	256,375	1,454	14,706	349	1,495,250
57	Salt Lake City, Utah...	2,611,570	17,160	24,068	2,038	146,299	1,321,239	....	472,313	32,307	120,282	13,456	462,408
58	Nashville, Tenn........	772,601	....	48,101	....	215,504	385,155	1,901	11,874	2,271	45,012	....	62,783
59	Camden, N. J..........	854,443	8,777	28,776	....	135,292	178,655	....	296,415	4,898	45,050	....	156,580
61	Lowell, Mass...........	1,287,593	....	4,928	20,012	95,197	252,963	....	563,597	4,778	295,379	....	50,739
63	Cambridge, Mass.......	449,919	958	33,335	....	81,618	269,058	52,720	1,655	....	35	2,200	8,340
65	Reading, Pa...........	285,619	....	14,592	....	49,761	159,573	....	6,523	....	....	....	55,170
66	Spokane, Wash........	405,171	3,857	3,154	3,426	35,606	140,187	15	121,571	16,853	38,569	146	41,787
67	Kansas City, Kans.....	1,430,823	412	1,016	5	5,295	1,135,333	....	81,583	....	20,684	....	186,495
68	Yonkers, N. Y.........	2,030,249	36,626	2,916	1,064	157,507	148,845	....	703,187	4,368	802,030	....	173,706

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p. 21.

Table 12.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF THE GOVERNMENTAL SERVICE: 1921—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 21.]

City number.	CITY.	Total.[1]	General government.	Protection to person and property.	Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION. Schools.	EDUCATION. Libraries.	Recreation.	Miscellaneous.	Public service enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.												
71	Lynn, Mass	$712,871				$229,553	$325,452		$52,788	$3,959	$14,438		$86,681
72	Tacoma, Wash	1,109,958	$1,685	$41,031	$1,098	2,424	211,926	$16,533	197,485	8,670	15,904	$9,689	603,513
73	Elizabeth, N. J	917,140				19,365	832,023		65,752				
74	Utica, N. Y	450,223	4,393	1,960		107,763	190,809	795	68,007	9,474	49,320	17,702	
75	Erie, Pa	1,865,185		765,009		54,998	83,062		584,820	5,073	29,959		342,264
76	Lawrence, Mass	308,438		4,992		2,139	226,459		25,495	8,219	39,734		1,400
77	Oklahoma City, Okla	1,520,013	33,330	42,943	4,694	28,944	258,995		1,076,637	12,041	7,290		55,139
78	Somerville, Mass	141,062				4,784	118,528		2,113	9,586			6,051
82	Canton, Ohio	1,750,495	6,980	53,596		124,010	133,594		587,692		1,671		842,952
83	Fort Wayne, Ind	1,253,950	490	113,466		46,110	580,747		81,090	11,013	7,392		413,642
87	El Paso, Tex	1,132,238	1,629	42,067	1,815	236,032	396,245	144	195,278	31,680	74,728	6,843	145,777
89	Knoxville, Tenn	945,909	5,047	4,650	65	38,672	623,906	850	215,796	5,252			51,671
91	Bayonne, N. J	1,958,796		6,450		9,666	45,487		229,908	3,644		47,230	1,616,411
92	Peoria, Ill	313,890		4,004	4,721	412	154,849		116,990	3,852	6,467		22,595
93	Harrisburg, Pa	539,397	39,620	6,915		46,493	124,441		287,452		14,237		20,239
94	San Diego, Calif	1,401,814	2,240	7,271		606	497,981	2,255	93,422	8,239	3,523	2,973	783,304
95	Allentown, Pa	337,909		83,672	1,087	20,474	171,350		40,486		1,346		19,494
97	Wichita, Kans	2,311,433		6,191		138,581	1,354,188		655,041	8,377	149,055		
98	Sioux City, Iowa	1,217,321		33,498		173,342	214,807		464,965	7,221	92,956		230,532
100	South Bend, Ind	1,236,615	5,148	3,074		181,118	804,265		30,268	6,852	11,533		194,357
102	Charleston, S. C	1,015,778		41,055		69,466	64,253		178,065		5,530		657,409
103	Hoboken, N. J	2,357,989	2,000	2,119		1,154,862	797,046		393,595	4,572	3,795		
104	Binghamton, N. Y	379,986	1,528	26,978		33,143	242,466	815	16,847	4,209	37,547	1,200	15,253
105	Johnstown, Pa	665,307	113	12,465	936	138,103	99,441		411,222		895		2,132
106	East St. Louis, Ill	471,597	1,274			116,580	299,660		34,439		19,644		
107	Brockton, Mass	663,092		11,472		367,270	157,596		73,332	5,977	4,451		42,994
108	Rockford, Ill	1,032,078	4,263	11,322	20,543	59,238	351,655		269,206	8,334	66,855		240,662
113	Pawtucket, R. I	433,104	476		1,128	173,117	175,529		6,429	3,762			72,663
114	Passaic, N. J	314,986		5,133		68,891	172,369		932	2,146	65,515		
115	Springfield, Ohio	369,283	1,814	804	1,030	43,489	213,369	1,577	55,106	1,448	369		50,277
116	Mobile, Ala	210,021	2,615	11,819		3,093	4,396		23,220		1,040		163,838
119	Holyoke, Mass	416,036				82,713	154,170		6,455		9,675		163,023
120	Springfield, Ill	375,103		10,319		6,977	26,713		118,962	6,341	29,964		175,827
121	Long Beach, Calif	1,475,966	15,476	50,723	232	66,527	398,424		859,915	8,085	35		76,551
122	Racine, Wis	1,023,228		32,585	20,295	84,816	132,281		402,403	10,663	37,535		302,650
124	Chester, Pa	248,696	2,311	3,718		11,487	34,286	11,073	185,821				
125	Chattanooga, Tenn	651,045		5,462	142	17,984	233,273	24,807	247,858	6,346	2,448		112,725
126	Davenport, Iowa	683,389		14,989	622	77,985	459,582		115,057	12,056	2,500	598	
127	Berkeley, Calif	893,415	2,232	17,904	460	2,115	114,962		741,165		14,577		
128	Gary, Ind	1,310,224	1,736	16,097		80,034	902,045		217,418	6,155	80,732	6,007	
129	Covington, Ky	87,884	243	909		21,239	8,390		36,362	882			19,859
130	Wheeling, W. Va	952,619	523	40,975	835	15,344	808,761		65,941	1,978			18,262
131	Lincoln, Nebr	752,912		46,023		69,348	197,987		285,804	3,411	39,974		110,365
132	Portsmouth, Va	321,030	2,808	30,795		696	97,042		105,442				84,247
133	Bethlehem, Pa	2,136,341				27,194	349,632		59,515				1,700,000
134	Haverhill, Mass	149,012		3,175		34,822	14,769	3,490	18,276	6,205	1,085	6,735	60,455
135	Lancaster, Pa	36,631	550	13,250		6,033			8,156				8,642
136	Macon, Ga	309,356		1,285		8,486	39,246	2,732	70,184		48,097		139,326
137	Augusta, Ga	495,246	2,028			34,548	379,427		61,494				17,749
140	Huntington, W. Va	243,607		15,448		21,915	20,101	4,480	180,554		1,109		
141	Niagara Falls, N. Y	731,188	1,985	9,787	2,723	282,667	57,115		300,348	2,875	18,135		55,553
142	East Orange, N. J	537,441	1,921	1,841		25,876	268,785		194,310	4,749			39,959
143	Roanoke, Va	374,815	7,415	7,459		20,286	244,237		83,469	11,949			
144	Highland Park, Mich	799,212	962	32,810	3,129	26,507	56,650	279,831	250,987	11,859		4,589	131,888
145	Atlantic City, N. J	581,866	13,439	43,511	16,824	13,230	232,942				188,152	18,837	54,925
146	Fresno, Calif	1,937,198	44,439	30,787		229,265	344,704		1,286,864		1,139		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.												
148	Winston-Salem, N. C	$738,688	$3,992	$28,019	$1,073	$93,131	$475,045	$1,196	$30,158	$659	$860		$104,555
149	Malden, Mass	169,076		130		49,242	94,693		1,130	5,537	5,375		12,969
150	Pasadena, Calif	825,756	2,104	17,941	69	13,459	85,382	662	162,823	9,082	31,302	$70	502,862
152	Kalamazoo, Mich	333,950	2,992	24,359	69	35,081	32,385		168,086	10,119	1,000	33	59,826
154	Bay City, Mich	894,921		6,540		52,793	51,238	7,000	678,804	4,000			94,546
156	Charlotte, N. C	169,064		2,619		17,921	35,658		73,513	1,125			38,228
158	Cicero, Ill	193,131	1,431	1,500		28,556	32,238		89,206				40,200
159	Cedar Rapids, Iowa	932,580	682	424	160	98,074	404,445		341,801	6,255	21,636		59,103
160	Newton, Mass	647,978	486	81		169,713	163,966		241,629	12,359	15,994	550	43,200

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p. 21.

TABLE 12.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF THE GOVERNMENTAL SERVICE: 1921—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 21.]

City number.	CITY.	Total.[1]	General government.	Protection to person and property.	Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.	Public service enterprises.
									Schools.	Libraries.			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.												
162	New Castle, Pa.	$191,300	$1,600	$50,694	$138	...	$72,250	$3,000	$62,543	...	$1,075	...	...
163	Galveston, Tex.	78,105	...	500	1,244	...	20,872	...	5,665	...	...	...	$49,824
166	Montgomery, Ala.	381,857	...	5,014	450	$25,891	184,873	...	14,768	...	18,526	$2,287	130,048
167	Woonsocket, R. I.	434,239	...	23,987	...	37,532	321,782	...	...	$305	799	...	49,834
168	Mount Vernon, N.Y.	513,345	6,738	17,300	11	71,800	276,175	...	113,592	7,109	4,758	6,424	9,438
169	Chelsea, Mass.	167,001	74	3,986	...	1,802	154,138	...	261	2,329	...	...	4,411
170	Pueblo, Colo.	195,608	36,290	4,990	445	11,361	57,930	...	13,710	1,990	2,142	...	66,750
171	Lakewood, Ohio	322,469	1,800	1,245	...	34,991	60,904	...	183,581	3,895	1,818	...	34,235
172	Salem, Mass.	208,100	...	8,322	...	5,000	165,179	...	1,612	2,406	6,079	...	19,502
173	Wichita Falls, Tex.	960,190	4,951	72,623	...	505,419	260,939	14,128	5,442	3,709	681	...	92,298
174	Pittsfield, Mass.	322,053	...	4,237	...	18,870	109,635	...	130,453	...	...	...	58,858
175	Perth Amboy, N. J.	1,199,030	...	20,398	...	53,375	295,360	...	10,969	2,641	...	...	816,287
176	Beaumont, Tex.	259,755	395	1,372	5,277	11,774	58,832	...	71,020	...	478	...	110,607
177	Lexington, Ky.	137,650	...	17,226	1,115	7,552	101,649	...	...	2,523	7,585	...	...
180	Kenosha, Wis.	1,000,218	...	7,976	...	268,840	345,874	...	300,361	...	18,777	...	58,390
181	Charleston, W. Va.	521,743	153,786	55,725	...	241,600	36,214	...	17,109	3,035	...	14,274	...
182	Fitchburg, Mass.	295,399	...	2,634	439	29,806	41,889	27,818	172,828	...	918	...	19,067
183	Oak Park, Ill.	370,820	...	550	...	5,333	228,060	...	58,408	4,699	53,770	...	20,000
184	Stockton, Calif.	358,420	7,905	15,018	296	47,832	160,770	52	80,490	8,673	16,415	...	20,969
185	Everett, Mass.	166,342	...	17,233	...	19,879	71,467	...	41,500	4,436	3,638	...	8,189
186	West Hoboken, N. J.	54,277	...	800	...	12,321	...	...	38,861	2,295	...	...	...
187	Springfield, Mo.	185,206	...	1,505	...	52,482	29,987	820	95,416	2,650	2,026	...	320
188	San Jose, Calif.	70,734	1,003	7,336	...	2,124	4,067	...	30,892	2,030	23,282	...	...
190	Medford, Mass.	353,376	4,747	15,368	...	31,559	154,709	1,906	104,925	128	10,597	...	29,437
191	Superior, Wis.	558,111	4,501	4,518	2,000	3,044	287,509	...	239,691	6,585	7,931	...	2,332
193	Dubuque, Iowa	225,660	7,846	2,870	...	677	178,399	...	7,726	2,542	4,166	155	21,279
195	Madison, Wis.	827,916	1,268	10,230	140	27,731	370,275	...	132,582	6,410	8,817	...	270,463
196	Joliet, Ill.	430,819	...	2,407	...	4,563	115,328	...	299,799	3,235	...	...	5,487
197	Brookline, Mass.	266,388	...	14,984	...	50,483	126,593	4,630	1,967	...	22,566	...	45,165
198	Muncie, Ind.	238,920	...	265	...	89,209	114,560	...	14,656	4,297	2,600	...	13,333
199	Evanston, Ill.	337,453	...	11,494	...	20,832	43,232	...	212,468	2,349	12,358	3,896	30,824
200	Columbia, S. C.	187,845	830	9,675	...	40,889	68,323	...	10,150	...	320	...	57,658
202	Taunton, Mass.	212,639	...	18,764	...	21,873	7,620	2,840	...	...	7,000	...	154,542
204	Battle Creek, Mich.	623,240	...	673	...	96,209	145,300	...	294,626	282	...	...	86,150
205	Newport News, Va.	279,372	14,654	16,231	...	55,199	149,418	8,353	13,955	...	...	2,319	19,243
206	Waterloo, Iowa	876,760	5,289	64,771	...	44,867	75,142	...	643,708	4,401	883	...	37,699
207	East Chicago, Ind.	659,681	...	4,750	...	50,540	232,125	...	245,825	5,688	120,753	...	...
208	Hammond, Ind.	174,853	...	26,187	...	375	20,274	...	123,561	...	...	4,456	...
209	Aurora, Ill.	118,336	175	2,581	695	1,494	9,364	...	46,971	1,598	8,747	...	46,711
210	Council Bluffs, Iowa	754,062	...	1,465	...	232,175	90,060	...	309,524	7,494	34,577	...	78,767
211	Chicopee, Mass.	592,841	6,022	1,025	...	243,633	178,913	...	89,500	2,516	390	6,000	64,842
212	New Rochelle, N. Y.	850,183	9,200	31,513	...	67,958	228,560	...	489,609	3,330	12,475	6,658	880
214	Auburn, N. Y.	258,431	...	25,500	...	48	120,802	...	60,680	...	1,783	783	48,835
215	Quincy, Ill.	623,514	...	18,185	...	62,085	428,960	9,947	77,580	1,964	2,933	...	21,860
218	Poughkeepsie, N. Y.	152,633	57	7,405	1,310	30,881	81,521	365	4,475	3,040	...	...	23,579
219	Pontiac, Mich.	1,311,011	867	37,740	1,066	233,296	257,638	1,014	539,744	...	98,253	...	141,393
220	Austin, Tex.	82,579	1,902	5,050	...	238	13,463	...	9,462	...	108	...	52,356
222	Easton, Pa.	72,659	...	...	...	5,679	31,136	...	35,444	...	400	...	...
223	Wilmington, N. C.	229,887	...	...	...	14,951	33,020	...	160,257	...	4,625	...	17,034
226	Portsmouth, Ohio	175,976	928	26,548	22	31,761	10,279	952	64,666	1,057	...	...	39,763
227	New Brunswick, N. J.	859,190	...	...	...	31,446	367,898	...	353,885	3,500	...	42,841	59,620
228	Ogden, Utah	691,707	...	4,456	...	70,430	451,695	...	134,231	2,159	1,956	...	26,780
229	Oshkosh, Wis.	237,104	645	13,256	...	42,226	80,295	...	26,988	3,153	16,856	...	53,685
230	Hazleton, Pa.	263,767	...	37,151	...	27,803	49,290	...	149,523	...	...	...	...
237	Columbus, Ga.	266,441	...	33,683	2,007	33,114	105,797	3,140	24,735	2,081	...	...	61,884
240	Moline, Ill.	191,515	...	...	...	21,854	112,279	...	16,390	3,657	10,374	...	26,961
241	Kokomo, Ind.	372,273	...	...	...	10,851	185,370	...	44,769	2,139	129,144	...	...
242	Waltham, Mass.	402,120	637	1,511	...	4,287	131,486	...	245,239	5,769	1,414	17	11,760
243	West New York, N. J.	271,659	...	3,199	...	...	91,827	...	165,455	11,178	...	...	...
244	Muskogee, Okla.	155,503	...	1,911	...	3,578	102,441	...	27,292	4,222	912	...	15,147
245	Newburgh, N. Y.	25,598	...	20,502	...	36	607	...	1,669	...	600	...	2,184
246	Phoenix, Ariz.	1,650,566	2,418	13,988	...	128,324	21,827	...	209,028	4,947	26,218	...	1,243,816
248	Newport, R. I.	289,534	...	1,150	...	8,245	110,562	1,225	154,826	2,633	23	...	10,870
249	Cumberland, Md.	272,454	...	...	...	62,277	86,530	...	22,482	...	...	...	101,165
250	Anderson, Ind.	420,367	...	5,859	807	185,899	27,937	...	18,819	2,243	1,400	1,737	175,666
251	Colorado Springs, Colo.	99,394	856	14,208	64	1,452	19,205	...	15,972	2,574	13,553	...	31,510
252	Lynchburg, Va.	75,521	1,166	...	...	14,866	37,825	10,447	2,375	...	675	...	8,167

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p. 21.

TABLE 13.—NONREVENUE RECEIPTS AND NONGOV-

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

City number.	CITY.	NONREVENUE RECEIPTS ON ACCOUNT OF—							
		Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of investments.	Sale of supplies.[1]	Offsets to outlays.	Accrued interest and refunds.
	Grand total	$1,635,712, 84	$1,047,320,829	$133,772,090	$29,457,460	$123,961,914	$2,860,009	$3,084,074	$4,720,462
	Group I	1,090,762,412	726,729,574	70,828,210	17,632,412	93,682,841	310,800	932,155	2,355,020
	Group II	131,345,925	41,950,754	27,366,311	3,984,265	1,915,343	477,150	522,936	383,273
	Group III	219,247,238	148,338,423	16,772,514	3,437,914	17,486,241	1,181,164	653,424	1,023,912
	Group IV	113,308,542	75,843,163	9,710,874	2,978,564	7,862,170	234,639	640,953	530,433
	Group V	81,048,467	54,458,915	9,094,181	1,424,305	3,015,319	656,256	334,606	427,824

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.

City number.	CITY.	Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of investments.	Sale of supplies.[1]	Offsets to outlays.	Accrued interest and refunds.
1	New York, N. Y	$628,449,735	$548,234,888	$10,351,282	$11,246,477	$33,165,077	....	$4,415	$1,035,577
2	Chicago, Ill	245,844,610	102,286,682	19,280,444	398,695	45,241,128	$13,570	70,315	300,027
3	Philadelphia, Pa	54,664,812	26,652,878	1,716,091	75,072	8,507,032	....	54,530	325,359
6	St. Louis, Mo	8,077,209	1,753,444	3,437,228	495,935	26,571	246,506	72,650	50,809
7	Boston, Mass	27,760,286	11,845,322	6,576,825	201,646	2,462,900	2,144	45,706	65,563
9	Los Angeles, Calif	60,243,204	5,391,098	16,799,018	3,190,643	1,014,587	....	102,815	174,795
10	Pittsburgh, Pa	21,935,312	17,192,168	200	....	492,223	19,267	134,118	182,467
11	San Francisco, Calif	20,100,680	6,256,405	7,961,215	1,491,894	14,000	....	442,114	110,118
12	Buffalo, N. Y	23,686,564	7,116,689	4,705,901	532,050	2,759,323	29,313	5,492	110,305

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.

City number.	CITY.	Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of investments.	Sale of supplies.[1]	Offsets to outlays.	Accrued interest and refunds.
14	Washington, D. C	$4,962,857	$840	$516,292	$1,403,064	....	$146,092	$2,212	$36,247
16	Cincinnati, Ohio	29,269,960	11,635,132	2,340,294	196,446	$744,602	....	23,913	100,720
17	New Orleans, La	17,014,908	4,880,793	....	352,984	459,842	....	235,630	42,986
18	Minneapolis, Minn	27,781,537	7,718,634	16,644,274	275,035	276,686	224,643	146,179	56,760
20	Seattle, Wash	32,094,700	8,403,978	5,747,094	595,464	272,123	102,922	110,444	88,321
21	Indianapolis, Ind	20,221,963	9,311,377	2,118,357	1,161,272	162,090	3,493	4,558	58,239

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.

City number.	CITY.	Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of investments.	Sale of supplies.[1]	Offsets to outlays.	Accrued interest and refunds.
22	Jersey City, N. J	$25,637,461	$15,704,699	$3,831,755	$57,063	$2,500,662	$329	$135,959	$52,458
23	Rochester, N. Y	8,526,048	7,681,405	18,356	281,054	10,605	54,178	8,137	21,213
25	Denver, Colo	7,020,201	1,694,232	1,195,398	596,304	305,006	200,608	35,539	62,257
27	Columbus, Ohio	8,983,637	5,168,533	....	95,808	1,148,542	675	10,130	31,425
28	Providence, R. I	7,401,601	3,042,081	585,085	64,110	2,419,216	3,071	30,395	7,219
29	St. Paul, Minn	12,462,399	7,923,117	....	24,928	3,446,605	401	3,944	66,505
30	Louisville, Ky	3,515,478	1,246,811	....	39,073	196,339	2,410	18,265	12,407
31	Oakland, Calif	1,246,955	520,505	....	391,697	....	....	4,842	9,946
33	Atlanta, Ga	1,493,848	1,232,701	....	1,542	6,850	....	6,825	3,211
34	Omaha, Nebr	9,118,785	8,016,735	....	105,333	180,731	152,143	35,993	25,370
35	Worcester, Mass	15,003,267	11,353,743	1,114,148	139,602	1,200,821	880	14,750	16,022
36	Birmingham, Ala	4,772,808	3,552,178	....	17,247	886,724	120,863	6,535	18,690
37	Syracuse, N. Y	15,702,478	13,974,643	1,349,561	198,206	4,540	....	21,240	31,312
38	Richmond, Va	5,810,563	3,341,663	....	34,461	54,175	....	....	26,148
41	Memphis, Tenn	3,151,645	1,547,490	....	15,690	....	17,846	81,942	10,152
42	Dallas, Tex	3,903,253	3,344,461	....	14,973	59,583	219,713	17,850	56,524
44	Bridgeport, Conn	2,957,736	2,322,587	418,871	....	43,830	....	1,100	95,015
46	Houston, Tex	1,092,748	229,227	....	18,400	112,250	213,861	7,402	17,427
47	Grand Rapids, Mich	5,427,020	1,456,699	1,302,323	63,770	133,688	....	11,274	35,191
48	Scranton, Pa	306,723	163,565	....	....	3,000	....	4,500	1,069
50	Youngstown, Ohio	4,416,025	3,569,141	....	....	475,962	....	19,137	31,310
51	Springfield, Mass	6,547,436	4,798,746	957,653	....	316,953	62,601	77,186	8,619
52	Des Moines, Iowa	2,752,166	2,037,774	....	641,621	....	23,282	17,311	24,610
53	New Bedford, Mass	6,793,914	5,417,859	718,103	104,241	190,229	419	....	4,135
54	Fall River, Mass	4,673,669	3,417,614	695,342	19,133	85,000	....	2,481	8,911
55	Trenton, N. J	4,325,786	1,919,842	908,512	29,725	548,035	....	....	26,786
56	Norfolk, Va	9,437,642	7,844,941	1,027,614	194,938	37,004	870	5,885	35,010
57	Salt Lake City, Utah	7,388,519	6,882,225	....	164,350	1,191	7,395	8,136	25,350
58	Nashville, Tenn	1,963,914	426,375	....	....	34,000	....	15,528	7,294
59	Camden, N. J	2,518,856	1,383,733	840,555	....	146,505	....	....	228
61	Lowell, Mass	9,177,428	4,498,559	546,048	21,300	2,544,607	....	20,715	16,743
63	Cambridge, Mass	4,726,504	3,671,406	712,487	23,710	106,600	11,205	....	28,890
65	Reading, Pa	1,291,275	848,000	....	33,811	168,500	....	30,081	4,993
66	Spokane, Wash	689,006	225,648	1,461	23,613	41,215	88,319	....	156,842
67	Kansas City, Kans	1,450,835	1,268,138	....	22,211	13,073	....	342	15,140
68	Yonkers, N. Y	7,559,609	6,611,347	549,242	....	64,200	95	....	29,490

[1] 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.

ERNMENTAL-COST PAYMENTS: 1921.

assigned to each, see p. 11. For a text discussion of this table, see p. 22.]

NONREVENUE RECEIPTS ON ACCOUNT OF—con.		NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—										
Independent divisions.	General transfers.	Total.	Cancellation of debt obligations.	Other civil divisions.	Private trusts.	Purchase of investments.	Purchase of supplies.[1]	Outlays offset by receipts.	Accrued interest and refunds.	Independent divisions.	General transfers.	City number.
$107,418,758	$183,116,988	$1,446,318,784	$793,512,548	$132,104,294	$29,010,762	$188,447,537	$3,450,418	$3,084,074	$4,720,462	$107,108,048	$184,880,641	
66,794,421	111,496,979	997,482,104	576,674,012	69,993,338	17,266,694	151,247,312	435,203	932,155	2,355,020	66,794,421	111,783,949	
31,750,083	22,995,810	110,387,623	18,406,094	26,672,126	3,894,700	4,829,032	486,292	522,936	383,273	31,567,872	23,625,298	
4,689,343	25,664,303	182,352,807	108,690,487	16,658,840	3,580,308	19,904,049	1,454,906	653,424	1,023,912	4,688,155	25,698,726	
1,817,521	13,690,225	90,405,704	51,885,745	9,692,712	2,939,906	8,292,891	317,698	640,953	530,433	1,820,820	14,284,546	
2,367,390	9,269,671	65,690,546	37,856,210	9,087,278	1,329,154	4,174,253	756,319	334,606	427,824	2,236,780	9,488,122	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.												
....	$24,412,013	$572,008,204	$442,303,740	$10,351,288	$10,833,822	$83,067,349	....	$4,415	$1,035,577	....	$24,412,013	1
$66,790,698	11,463,051	220,781,876	85,543,949	19,280,444	441,259	36,605,545	$19,596	70,315	300,027	$66,790,698	11,730,043	2
3,723	17,330,127	51,566,039	13,080,158	1,716,091	117,256	18,938,795	....	54,530	325,359	3,723	17,330,127	3
....	1,994,066	8,457,774	379,846	3,431,123	609,505	1,672,842	240,400	72,650	50,809	....	2,000,599	6
....	6,560,180	31,136,325	12,565,994	6,576,825	358,671	4,963,386	....	45,706	65,563	....	6,560,180	7
....	33,570,248	57,476,714	3,232,588	15,889,120	2,935,045	1,443,582	128,521	102,815	174,795	....	33,570,248	9
....	3,914,869	10,297,687	4,705,051	....	....	1,346,263	14,919	134,118	182,467	....	3,914,869	10
....	3,824,934	19,711,089	5,348,371	8,214,298	1,491,153	260,578	19,523	442,114	110,118	....	3,824,934	11
....	8,427,491	26,046,396	9,514,315	4,534,149	479,983	2,948,972	12,244	5,492	110,305	....	8,440,936	12
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.												
....	$2,858,110	$6,053,779	$566,540	$516,292	$1,356,543	$623,941	$93,894	$2,212	$36,247	....	$2,858,110	14
$9,076,822	5,152,031	23,111,847	2,907,511	1,979,320	216,988	3,496,228	21,112	23,913	100,720	$9,206,419	5,159,636	16
....	11,042,673	16,002,219	3,478,468	....	369,159	100,746	....	235,630	42,986	....	11,775,230	17
....	2,439,326	21,627,959	1,663,292	16,579,034	282,825	196,050	251,170	146,179	56,760	....	2,452,649	18
15,441,615	1,332,739	29,440,380	6,616,001	5,479,645	575,038	128,117	115,437	110,444	88,321	15,129,807	1,197,570	20
7,231,646	170,931	14,151,439	3,174,282	2,117,835	1,094,147	283,950	4,679	4,558	58,239	7,231,646	182,103	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.												
....	$3,354,536	$20,432,523	$10,141,539	$3,831,090	$51,821	$3,206,347	$329	$135,959	$52,458	....	$3,012,980	22
....	451,100	5,399,981	4,335,238	18,533	503,005	750	62,005	8,137	21,213	....	451,100	23
$2,780,493	150,364	7,099,602	1,726,812	1,195,070	635,474	322,443	192,338	35,539	62,257	$2,779,305	150,364	25
....	2,528,524	6,740,667	2,315,050	....	178,405	1,677,133	....	10,130	31,425	....	2,528,524	27
....	1,250,424	7,944,976	2,627,927	596,907	42,483	3,391,340	3,071	30,395	7,219	....	1,245,634	28
....	996,899	11,176,889	7,155,444	....	24,013	2,929,316	768	3,944	66,505	....	996,899	29
....	2,000,173	3,813,123	1,445,353	....	37,480	287,900	2,410	18,265	12,407	....	2,009,308	30
....	319,965	1,640,694	909,226	....	396,715	....	....	4,842	9,946	....	319,965	31
....	242,719	1,617,308	1,234,919	....	1,037	124,620	3,977	6,825	3,211	....	242,719	33
....	502,480	3,190,303	2,036,566	....	152,610	188,115	149,169	35,993	25,370	....	602,480	34
....	1,163,301	14,064,666	10,894,520	1,114,148	139,572	721,655	698	14,750	16,022	....	1,163,301	35
....	170,571	2,584,305	1,190,717	....	16,893	1,014,788	166,111	6,535	18,690	....	170,571	36
....	122,976	14,396,350	12,787,935	1,234,506	198,381	....	....	21,240	31,312	....	122,976	37
....	2,354,116	6,871,632	3,690,386	....	10,329	734,846	....	....	26,148	....	2,409,923	38
....	1,478,525	3,562,743	1,618,659	....	11,415	23,950	18,437	81,942	10,152	....	1,798,188	41
....	190,149	1,488,418	938,337	....	10,838	57,251	217,469	17,850	56,524	....	190,149	42
....	76,333	2,246,987	1,591,195	418,871	....	64,473	....	1,100	95,015	....	76,333	44
....	494,181	1,947,151	1,083,503	....	20,188	100,000	224,450	7,402	17,427	....	494,181	46
1,908,850	515,225	4,802,142	744,950	1,302,441	22,222	261,989	....	11,274	35,191	1,908,850	515,225	47
....	134,589	311,661	169,001	....	....	2,502	....	4,500	1,069	....	134,589	48
....	320,475	2,487,002	1,359,059	....	....	757,021	....	19,137	31,310	....	320,475	50
....	325,678	5,800,169	4,108,732	957,653	....	168,540	153,761	77,186	8,619	....	325,678	51
....	7,568	1,806,957	1,110,380	....	600,806	23,000	23,282	17,311	24,610	....	7,568	52
....	358,928	6,213,447	5,005,573	718,103	72,641	54,067	....	....	4,135	....	358,928	53
....	445,188	4,095,062	2,795,000	695,342	6,845	141,295	....	2,481	8,911	....	445,188	54
....	892,886	4,109,536	1,891,037	908,512	2,428	387,887	....	....	26,786	....	892,886	55
....	291,380	6,043,611	4,249,969	1,027,614	191,692	234,186	7,875	5,885	35,010	....	291,380	56
....	299,872	4,580,240	4,030,747	....	145,774	63,925	6,436	8,136	25,350	....	299,872	57
....	1,480,717	1,904,016	380,619	....	....	19,858	....	15,528	7,294	....	1,480,717	58
....	147,835	1,953,470	632,319	840,555	37	332,400	96	....	228	....	147,835	59
....	1,529,456	7,848,591	4,459,150	546,305	17,956	1,258,266	....	20,715	16,743	....	1,529,456	61
....	172,206	4,983,005	3,302,196	702,623	35,960	727,756	13,374	....	28,890	....	172,206	63
....	205,890	794,079	408,000	....	4,115	141,000	....	30,081	4,993	....	205,890	65
....	151,908	1,454,966	739,441	1,325	35,262	272,259	97,929	....	156,842	....	151,908	66
....	131,931	1,030,269	644,041	....	13,911	117,914	110,896	342	15,140	....	128,095	67
....	305,235	5,916,266	4,936,947	549,242	....	95,257	95	....	29,490	....	305,235	68

[1] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

TABLE 13.—NONREVENUE RECEIPTS AND NONGOV-

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

City number.	CITY.	NONREVENUE RECEIPTS ON ACCOUNT OF—							
		Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of investments.	Sale of supplies.[1]	Offsets to outlays.	Accrued interest and refunds.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.								
71	Lynn, Mass.	$5,575,746	$3,676,658	$580,054	$47,620	$729,014		$4,882	$6,763
72	Tacoma, Wash.	2,484,993	1,277,438	11,950	52,790	346,745	$7,893	1,375	7,499
73	Elizabeth, N. J.	3,614,167	1,511,403	633,210	10	573,378		5,500	2,663
74	Utica, N. Y.	2,929,957	1,917,346	693,565	5,014	24,939	13,008	2,547	13,489
75	Erie, Pa.	971,359	733,797		20,941	83,950	1,997	9,010	9,371
76	Lawrence, Mass.	4,098,166	3,360,000	507,264	21,381	158,070		4,111	5,667
77	Oklahoma, City, Okla.	5,817,654	1,804,571		590,578	3,381,101		4,061	22,720
78	Somerville, Mass.	2,380,436	1,933,090	439,863	2,939			1,358	3,186
82	Canton, Ohio.	4,014,183	3,609,876		2,347	45,405		2,199	38,540
83	Fort Wayne, Ind.	1,192,834	450,067		508,886	193,577	4,540	4,044	3,400
87	El Paso, Tex.	2,157,814	1,170,208		120,380	3,780		47,400	8,907
89	Knoxville, Tenn.	3,945,067	3,439,832						13,891
91	Bayonne, N. J.	6,919,987	4,609,834	995,925	67	6,600	7,860	50,834	6,078
92	Peoria, Ill.	928,659	775,518			43,919		31,195	4,162
93	Harrisburg, Pa.	776,425	448,833			78,500	24,350	10,000	8,068
94	San Diego, Calif.	2,639,174	1,217,469	200	477,586	5,144			27,198
95	Allentown, Pa.	404,320	70,563		7,151	9,500		164,600	526
97	Wichita, Kans.	2,386,692	2,296,912				424	21,116	27,377
98	Sioux City, Iowa.	1,799,096	1,622,628			10,000	18,726	15,828	3,690
100	South Bend, Ind.	1,152,162	914,828		199,843	21,041	1,917	1,535	5,933
102	Charleston, S. C.	893,841	714,439		5,549		13,080	600	3,267
103	Hoboken, N. J.	9,172,827	7,340,080	890,679	8,445	7,500		4,128	25,508
104	Binghamton, N. Y.	741,897	296,152	318,478	10,535	7,203	419	6,571	2,281
105	Johnstown, Pa.	472,643	256,531					4,624	333
106	East St. Louis, Ill.	391,135	199,102	156,864	110				6,215
107	Brockton, Mass.	3,316,620	2,743,556	393,548	4,803	76,666	1,711	4,215	9,824
108	Rockford, Ill.	2,237,143	2,169,096			51,200		903	11,225
113	Pawtucket, R. I.	2,183,035	1,735,894	128,689	11,422	113,000		9,671	21,075
114	Passaic, N. J.	2,529,580	1,529,858	456,187		12,000			4,763
115	Springfield, Ohio.	1,315,861	956,137		14,336	120,816			5,028
116	Mobile, Ala.	425,588	343,989		17		72,622	7,233	1,727
119	Holyoke, Mass.	2,671,920	2,166,351	361,508	63	17,145	31,526	275	2,444
120	Springfield, Ill.	932,099	715,017	3,762	33,062	36,377	1,368	72,812	5,031
121	Long Beach, Calif.	921,182	823,048		818				13,863
122	Racine, Wis.	1,654,531	632,290	816,525	127,110	5,000	16,650	1,154	41,429
124	Chester, Pa.	780,386	596,000						2,573
125	Chattanooga, Tenn.	1,167,904	818,524		3,369	115,929	7,587	8,977	4,752
126	Davenport, Iowa.	514,890	116,000	1,951	293,544	1,000		50	1,852
127	Berkeley, Calif.	681,859	605,675		37,036	2,750		25,422	705
128	Gary, Ind.	1,211,653	730,841		337,322	85,000			1,627
129	Covington, Ky.	659,007	443,650					3,315	126
130	Wheeling, W. Va.	1,390,971	716,994		4,807	4,832		5,014	17,024
131	Lincoln, Nebr.	870,442	850,841		1,763		2,899	3,836	8,419
132	Portsmouth, Va.	1,384,530	970,777		405				4,383
133	Bethlehem, Pa.	2,457,247	2,303,084	6,154	3,182	16,000		3,399	24,863
134	Haverhill, Mass.	1,807,722	1,407,247	303,809	130	50,078			3,882
135	Lancaster, Pa.	149,133	140,000		113	1,400			1,020
136	Macon, Ga.	882,105	719,656		6,612	8,160		41,884	11,493
137	Augusta, Ga.	708,591	436,160		4,025	4,000	2,319	5,477	8,613
140	Huntington, W. Va.	175,184	60,569					3,324	4,754
141	Niagara Falls, N. Y.	1,371,235	923,274	412,925	11,609			6,060	17,367
142	East Orange, N. J.	3,895,247	2,358,010	628,121	784	203,362			26,440
143	Roanoke, Va.	1,071,403	557,894	9,505		30,000		39,760	4,252
144	Highland Park, Mich.	1,648,705	161,175	2,092	80	51,950	3,315		7,476
145	Atlantic City, N. J.	4,277,817	1,394,381	958,046		1,124,626	428	654	958
146	Fresno, Calif.	153,718	70,000			1,513			4,713
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.								
148	Winston-Salem, N. C.	$1,800,981	$1,714,069	$52,005		$1,000			$3,677
149	Malden, Mass.	2,007,877	1,665,280	229,878	$12,988	27,100		$333	7,814
150	Pasadena, Calif.	905,013	632,404		49,010	3,913		160	17,859
152	Kalamazoo, Mich.	2,132,458	732,221	536,096	18,053	15,500	$227,230	15,887	2,587
154	Bay City, Mich.	1,201,348	218,375	294,004		10,000		34,058	35,583
156	Charlotte, N. C.	1,509,758	1,000,739	28,965	1,529	75,000	25,610		7,883
158	Cicero, Ill.	853,699	786,514			32,500	22,720	323	3,166
159	Cedar Rapids, Iowa.	616,275	524,924			73,777		17,406	168
160	Newton, Mass.	2,815,193	1,811,037	356,698	644	313,189	2,591		8,284

[1] 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.

ERNMENTAL-COST PAYMENTS: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 22.]

NONREVENUE RECEIPTS ON ACCOUNT OF—con.		NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—										
Independent divisions.	General transfers.	Total.	Cancellation of debt obligations.	Other civil divisions.	Private trusts.	Purchase of investments.	Purchase of supplies.[1]	Outlays offset by receipts.	Accrued interest and refunds.	Independent divisions.	General transfers.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.												
...	$530,755	$5,247,084	$3,720,811	$580,054	$29,544	$369,748	$4,527	$4,882	$6,763	...	$530,755	71
...	779,303	3,213,463	1,954,057	11,974	45,160	413,827	...	1,375	7,499	...	779,571	72
...	888,003	2,763,433	528,229	633,210	4,526	807,225	...	5,500	2,663	...	782,080	73
...	260,049	3,012,125	2,005,474	693,565	4,497	26,509	5,995	2,547	13,489	...	260,049	74
...	112,293	649,192	350,253	...	12,468	153,800	1,997	9,010	9,371	...	112,293	75
...	41,673	4,530,090	3,669,570	507,264	13,012	288,793	...	4,111	5,667	...	41,673	76
...	14,623	4,745,789	1,052,232	...	644,953	3,007,200	...	4,061	22,720	...	14,623	77
...	...	2,494,423	2,047,067	439,863	2,949	...	...	1,358	3,186	...	...	78
...	315,816	1,351,285	958,070	...	2,092	36,862	...	2,199	38,540	...	313,522	82
...	28,320	771,562	228,014	...	493,617	14,000	4,762	4,044	3,400	...	23,725	83
...	807,139	1,355,793	344,463	...	94,657	...	...	47,400	8,907	...	860,366	87
...	491,344	2,903,286	2,398,051	...	...	...	...	...	13,891	...	491,344	89
...	1,242,789	5,476,047	1,992,200	995,925	25	744,102	23,000	50,834	6,078	...	1,663,883	91
...	73,865	1,026,260	855,358	...	...	67,533	...	31,195	4,162	...	68,012	92
...	206,674	512,735	236,176	...	38	58,218	23,561	10,000	8,068	...	206,674	93
...	911,577	1,871,525	453,934	200	466,116	12,500	...	...	27,198	...	911,577	94
...	151,980	490,282	130,800	...	7,376	35,000	...	164,600	526	...	151,980	95
...	40,863	1,212,292	1,105,761	...	...	15,300	1,875	21,116	27,377	...	40,863	97
...	128,224	1,082,677	910,682	...	...	5,050	19,203	15,828	3,690	...	128,224	98
...	7,065	681,124	426,785	...	192,821	45,920	1,522	1,535	5,933	...	6,608	100
...	156,906	362,478	104,147	...	5,549	74,549	13,080	600	3,267	...	161,286	102
...	896,487	6,219,655	4,404,518	890,642	7,095	...	...	4,128	25,508	...	917,764	103
...	100,258	773,945	284,598	306,977	6,497	66,496	267	6,571	2,281	...	100,258	104
...	211,155	330,012	91,300	...	...	22,600	...	4,624	333	...	211,155	105
...	28,844	580,207	388,269	156,864	15	...	...	...	6,215	...	28,844	106
...	82,297	2,691,197	2,160,616	393,548	4,741	35,956	...	4,215	9,824	...	82,297	107
...	4,719	1,254,531	1,161,704	...	...	75,980	...	903	11,225	...	4,719	108
...	163,284	2,123,654	1,603,771	128,689	75	197,089	...	9,671	21,075	...	163,284	113
...	526,772	1,986,101	942,705	456,187	...	56,479	...	...	4,763	...	525,967	114
...	219,544	1,252,421	889,231	...	12,065	126,553	...	...	5,028	...	219,544	115
...	...	502,837	442,751	...	43	...	51,083	7,233	1,727	...	...	116
...	92,608	2,633,615	2,122,500	361,508	63	22,603	31,614	275	2,444	...	92,608	119
...	64,670	986,762	806,781	3,762	17,539	12,810	1,428	72,812	5,031	...	66,599	120
...	83,453	261,975	163,791	...	868	...	...	...	13,863	...	83,453	121
...	14,373	1,278,438	244,540	816,031	125,093	19,168	16,650	1,154	41,429	...	14,373	122
...	181,813	718,428	520,000	...	...	14,600	...	...	2,573	...	181,255	124
...	208,766	713,311	445,077	...	2,179	37,950	7,587	8,977	4,752	...	206,789	125
...	100,493	566,142	161,500	1,951	300,296	...	...	50	1,852	...	100,493	126
...	10,271	295,339	217,180	...	41,761	...	...	25,422	705	...	10,271	127
...	56,863	970,458	476,303	...	343,409	85,000	7,256	...	1,627	...	56,863	128
...	211,916	894,205	682,648	...	...	...	...	3,315	126	...	208,116	129
$554,604	87,696	761,019	70,101	...	4,744	21,836	...	5,014	17,024	$554,604	87,696	130
...	2,684	640,592	622,141	...	613	...	2,899	3,836	8,419	...	2,684	131
...	408,965	892,584	419,928	...	270	22,000	...	...	4,383	...	446,003	132
...	100,565	645,783	425,741	...	106	91,109	...	3,399	24,863	...	100,565	133
...	42,576	1,639,903	1,203,000	303,809	73	86,563	...	...	3,882	...	42,576	134
...	6,600	133,674	116,400	...	113	9,541	...	...	1,020	...	6,600	135
...	94,300	584,776	393,840	...	7,259	36,000	...	41,884	11,493	...	94,300	136
...	247,997	824,900	417,425	...	...	143,201	2,122	5,477	8,613	...	248,062	137
...	106,537	151,800	36,185	...	1,000	...	...	3,324	4,754	...	106,537	140
...	...	717,030	231,786	412,925	40,892	8,000	...	6,060	17,367	...	...	141
...	678,550	3,727,273	2,045,318	628,121	1,185	293,331	...	...	26,440	...	732,878	142
...	429,992	808,139	132,912	9,505	...	82,810	...	39,760	4,252	...	538,900	143
1,262,917	159,700	2,026,618	272,400	2,092	2,512	218,952	97,270	...	7,476	1,266,216	159,700	144
...	798,724	3,877,980	1,771,401	958,040	...	330,128	...	654	958	...	816,793	145
...	77,492	127,455	45,250	...	...	...	...	...	4,713	...	77,492	146
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.												
...	$30,230	$1,183,187	$1,018,290	$52,005	...	$48,985	...	...	$3,677	...	$30,230	148
...	64,484	2,071,884	1,719,031	229,878	$5,284	45,060	...	$333	7,814	...	64,484	149
...	201,667	515,422	239,179	...	45,274	11,283	...	160	17,859	...	201,667	150
$579,125	5,759	1,998,376	614,938	496,519	7,478	114,000	$236,834	15,887	2,587	$469,856	10,277	152
466,422	142,906	1,270,793	175,000	294,004	...	122,820	...	34,058	35,583	466,422	142,906	154
...	370,032	1,212,601	705,400	31,193	1,087	85,000	12,006	...	7,883	...	370,032	156
...	8,476	631,376	564,391	...	...	32,300	22,720	323	3,166	...	8,476	158
...	...	472,116	381,802	...	...	72,740	...	17,406	168	...	...	159
...	322,750	2,765,390	1,859,387	356,698	644	161,561	56,066	...	8,284	...	322,750	160

[1] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

TABLE 13.—NONREVENUE RECEIPTS AND NONGOV-

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

City number.	CITY.	NONREVENUE RECEIPTS ON ACCOUNT OF—							
		Total.	Issue of debt obligations.	Other civil divisions.	Private trusts.	Sale of investments.	Sale of supplies.[1]	Offsets to outlays.	Accrued interest and refunds.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.								
162	New Castle, Pa.	$62,575	$22,023			$4,000			$552
163	Galveston, Tex.	246,143	36,035		$18,122	75,000		$1,505	2,446
166	Montgomery, Ala.	1,235,867	1,141,360		12,976	55,300	$696	2,953	18,032
167	Woonsocket, R. I.	2,750,966	2,432,410	$57,204	9,124		1,895		1,597
168	Mount Vernon, N. Y.	1,176,329	561,596	223,081		28,000	12,864	170	9,589
169	Chelsea, Mass.	1,623,012	1,218,672	158,012	246	182,088		20,405	725
170	Pueblo, Colo.	1,030,469	303,268		2,190	1,512			4,036
171	Lakewood, Ohio	1,278,370	1,193,134		21,265	3,652	14,082	11,536	12,386
172	Salem, Mass.	2,007,012	1,700,130	243,918	6,130	20,150	25		2,566
173	Wichita Falls, Tex.	1,829,579	1,607,045					2,140	12,466
174	Pittsfield, Mass.	1,372,350	1,102,198	259,112	5,188		3,875	1,405	572
175	Perth Amboy, N. J.	3,637,231	2,369,838	390,057	922	545,081	7	1,800	2,676
176	Beaumont, Tex.	982,948	829,559			63,855	8,310	10,549	15,807
177	Lexington, Ky.	968,161	453,358		2,027	52,335		5,690	2,054
180	Kenosha, Wis.	1,752,747	500,647	328,352	72,996	6,565	5,467	2,071	14,677
181	Charleston, W. Va.	514,129	505,194					4,906	4,029
182	Fitchburg, Mass.	2,169,551	1,592,000	236,371	6,564	249,363	8,176		6,877
183	Oak Park, Ill.	801,356	752,872		3,526	23,750			16,563
184	Stockton, Calif.	463,410	374,119		31,097				902
185	Everett, Mass.	1,110,736	880,434	209,643	6,612		572	855	3,330
186	West Hoboken, N. J.	609,473	28,000	354,847	196	12,500			4,753
187	Springfield, Mo.	158,627	150,000	317	1,580				6,730
188	San Jose, Calif.	193,338	28,799		2,253	20,000		3,000	794
190	Medford, Mass.	1,370,207	971,680	181,207	8,402	129,300		4,165	3,545
191	Superior, Wis.	1,511,535	362,760	593,810				1,615	11,600
193	Dubuque, Iowa	376,012	336,279		2,848	20,320		857	1,921
195	Madison, Wis.	2,774,053	929,391	629,780	11,421	281,804			10,797
196	Joliet, Ill.	589,092	548,500		2,082	4,200		5,696	7,112
197	Brookline, Mass.	1,409,240	1,000,000	403,966	3,753	350			326
198	Muncie, Ind.	213,359	124,400		61,071			12,260	3,190
199	Evanston, Ill.	546,771	501,142			16,600		1,340	444
200	Columbia, S. C.	1,025,369	923,240				74,785		3,574
202	Taunton, Mass.	2,025,585	1,600,681	180,460	9,685	126,983		10,252	8,155
204	Battle Creek, Mich.	1,812,994	638,728	436,872				1,012	3,103
205	Newport News, Va.	1,000,624	746,676						3,265
206	Waterloo, Iowa	1,130,707	983,720		138,155			1,805	1,467
207	East Chicago, Ind.	511,716	338,500		157,733				4,168
208	Hammond, Ind.	782,143	456,088		315,380	5,474			5,201
209	Aurora, Ill.	160,497	151,297			2,000	590		314
210	Council Bluffs, Iowa	799,319	752,104		40,439				6,776
211	Chicopee, Mass.	1,191,957	1,006,413	173,168	10,988				1,388
212	New Rochelle, N. Y.	2,528,199	2,245,856	186,516	39	12,100	17,991	2,020	4,948
214	Auburn, N. Y.	1,121,249	263,470	267,711	283	9,191			1,919
215	Quincy, Ill.	350,505	220,427		11,807			1,891	553
218	Poughkeepsie, N. Y.	412,350	210,553	150,336		16,117	500	237	2,546
219	Pontiac, Mich.	1,888,737	1,051,771	382,503		15,400		2,475	37,229
220	Austin, Tex.	250,851	180,060			20,000	764	995	11,555
222	Easton, Pa.	364,309	323,300			1,500		279	1,730
223	Wilmington, N. C.	987,449	954,704						3,269
226	Portsmouth, Ohio	387,026	295,941			25,000			3,120
227	New Brunswick, N. J.	1,824,441	925,385	362,633		91,000	12	5,914	3,649
228	Ogden, Utah	718,688	664,052		3,262		7,817	1,850	12,754
229	Oshkosh, Wis.	810,010	154,731	433,546	24,092	750	180,391		4,151
230	Hazleton, Pa.	306,472	300,000					418	6,054
237	Columbus, Ga.	241,432	196,859			2,000	440	4,627	456
240	Moline, Ill.	324,046	292,676		375		29,046		1,901
241	Kokomo, Ind.	340,000	250,815		56,575			29,197	2,787
242	Waltham, Mass.	1,386,767	856,515	166,011	8,167	172,975		14,417	6,466
243	West New York, N. J.	1,009,007	469,760	275,067	472	25,650		7,635	1,308
244	Muskogee, Okla.	487,740	195,370		150,260	85,706		31,890	1,037
245	Newburgh, N. Y.	588,650	98,248	208,201	70,341	10,000	303		304
246	Phoenix, Ariz.	1,001,944	939,450		2,150		6,958	34,536	178
248	Newport, R. I.	1,063,524	907,490	99,644	6,227	6,780		8,495	758
249	Cumberland, Md.	826,088	797,356						6,021
250	Anderson, Ind.	310,165	263,017		21,489		2,539	3,156	1,370
251	Colorado Springs, Colo.	179,798	46,256		21,571	351		8,400	1,992
252	Lynchburg, Va.	290,859	115,000	4,190		38,638			2,243

[1] 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.

ERNMENTAL-COST PAYMENTS: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 22.]

NONREVENUE RECEIPTS ON ACCOUNT OF—con.		NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—										
Independent divisions.	General transfers.	Total.	Cancellation of debt obligations.	Other civil divisions.	Private trusts.	Purchase of investments.	Purchase of supplies.[2]	Outlays offset by receipts.	Accrued interest and refunds.	Independent divisions.	General transfers.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.												
	$36,000	$126,830	$71,524			$18,754			$552		$36,000	162
	113,035	336,402	117,730		$17,218	84,468		$1,505	2,446		113,035	163
	4,550	830,029	726,229		5,567	71,224	$324	2,953	18,032		5,700	166
	248,736	2,418,000	1,964,202	$57,204	3,725	140,641	1,895		1,597		248,736	167
	341,029	1,035,978	391,199	223,081		62,000	8,910	170	9,589		341,029	168
	42,864	1,221,799	737,447	158,012	37	262,309		20,405	725		42,864	169
	719,463	1,133,999	392,450		1,117	16,933			4,036		719,463	170
	22,315	567,641	458,622		16,588	29,206	16,854	11,536	12,386		22,449	171
	34,093	2,089,395	1,803,000	243,918	4,793	1,000	25		2,566		34,093	172
$202,872	5,056	417,806	165 507			59,765		2,140	12,466	$202,872	5,056	173
		1,451,777	1,175,000	259,112	5,157		10,531	1,405	572			174
	326,850	2,351,459	944,381	390,057	449	620,239	7	1,800	2,676		391,850	175
	54,868	1,039,387	735,353			214,500	8,310	10,549	15,807		54,868	176
	452,697	1,197,210	653,862		1,982	48,720		5,690	2,054		484,902	177
	821,972	1,408,270	333,432	328,352	73,804	16,086	5,467	2,071	14,677		634,381	180
		348,273	304,138			35,200		4,906	4,029			181
	70,200	1,900,483	1,309,700	236,371	2,607	248,404	26,324		6,877		70,200	182
	4,645	666,513	620,727		3,690	20,888			16,563		4,645	183
	57,292	472,403	383,366		30,843				902		57,292	184
	9,290	1,103,513	861,613	209,643	3,210	15,000	572	855	3,330		9,290	185
	209,177	721,788	53,000	354,847	4	36,382			4,753		272,802	186
		28,842	18,250	294		3,568			6,730			187
	138,492	263,336	70,130		2,391	51,900	89	3,000	794		135,032	188
	71,908	1,288,978	930,836	181,207	1,930	95,387		4,165	3,545		71,908	190
	541,750	1,240,790	88,104	592,358				1,615	11,600		547,113	191
	13,787	601,392	576,541		3,431	5,000		857	1,921		13,642	193
	910,860	2,517,979	562,736	629,780		114,758	3,027		10,797		1,196,881	195
	21,502	426,579	358,866		2,182	31,337		5,696	7,112		21,386	196
	845	1,610,903	1,202,619	403,966	2,866	281			326		845	197
	12,438	178,188	91,601		52,240	6,367	92	12,260	3,190		12,438	198
	27,245	389,354	348,446			11,879		1,340	444		27,245	199
	23,770	875,190	747,061		2,000	24,000	74,785		3,574		23,770	200
	89,369	1,687,985	1,253,360	180,460	4,542	141,847		10,252	8,155		89,369	202
733,279		1,488,626	308,000	436,872		6,360		1,012	3,103	733,279		204
	250,683	524,245	270,297						3,265		250,683	205
	5,560	425,658	239,278		164,948	12,600		1,805	1,467		5,560	206
	11,315	280,707	102,300		162,924				4,168		11,315	207
		632,081	309,463		295,796	21,621			5,201			208
	6,296	219,906	203,795			9,501			314		6,296	209
		180,095	130,573		42,746				6,776			210
		989,276	807,926	173,168	6,183	611			1,388			211
	58,729	2,039,708	1,740,706	186,516	23	29,120	17,429	2,020	4,948		58,946	212
	578,675	1,003,567	164,831	245,823	513	11,806			1,919		578,675	214
	115,827	228,649	97,680		6,607	5,041		1,891	553		116,877	215
	32,061	358,093	135,348	150,336		37,565		237	2,546		32,061	218
378,467	20,892	976,329	104,897	435,787		17,900	23	2,475	37,229	357,126	20,892	219
	37,477	356,444	284,935			20,000	1,482	995	11,555		37,477	220
	37,500	276,459	201,700			35,250		279	1,730		37,500	222
	29,476	712,245	673,500			6,000			3,269		29,476	223
	62,965	350,809	259,724			25,000			3,120		62,965	226
	435,848	1,125,396	282,831	362,291		143,672	12	5,914	3,649		327,027	227
	28,953	237,156	178,656		410	2,750	9,652	1,850	12,754		31,084	228
	12,349	798,235	103,150	434,413	18,980	17,000	208,192		4,151		12,349	229
		24,472	18,000					418	6,054			230
	37,050	103,984	60,811				440	4,627	456		37,650	237
	48	351,087	317,036			3,122	28,980		1,901		48	240
	626	175,055	50,200		61,245	31,000		29,197	2,787		626	241
	162,216	1,201,923	783,370	166,011	6,332	56,955	156	14,417	6,466		162,216	242
	229,115	1,093,279	458,755	275,067	437	64,392		7,635	1,308		285,685	243
	23,477	541,361	176,315		158,822	149,820		31,890	1,037		23,477	244
	201,253	732,848	207,142	208,201	70,948	45,000			304		201,253	245
	18,652	54,051			665			34,556	178		18,652	246
	34,130	785,988	580,000	99,644	8,646	54,315		8,495	758		34,130	248
	22,711	513,571	451,839			33,000			6,021		22,711	249
7,225	11,369	93,340	49,493		17,038	1,000	2,689	3,156	1,370	7,225	11,369	250
	101,228	340,336	194,209		3,751	28,330	2,426	8,400	1,992		101,228	251
	130,788	375,951	115,000	4,190		123,730			2,243		130,788	252

[2] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

TABLE 14.—AMOUNT OF SPECIFIED

[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.	
			Total.	Cash.	Investments.	Total.	Cash.
	Grand total	$1,723,572,700	$847,506,371	$40,145,374	$807,360,997	$119,903,252	$4,125,894
	Group I	1,350,319,359	682,821,444	15,992,533	666,828,911	95,731,411	2,108,943
	Group II	127,994,480	32,028,861	4,561,792	27,467,069	7,756,089	490,919
	Group III	137,560,189	84,776,419	11,196,371	73,580,048	7,873,431	705,866
	Group IV	61,713,309	27,911,309	5,676,589	22,234,720	4,144,710	496,903
	Group V	45,985,363	19,968,338	2,718,089	17,250,249	4,397,611	323,263
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.						
1	New York, N. Y.	$886,074,231	$561,038,354	$1,479,944	$559,558,410	$10,397,492	$332,692
2	Chicago, Ill.	113,983,171	651,543	272,043	379,500	17,396,020	438,468
3	Philadelphia, Pa.	142,619,756	46,938,129	1,283,729	45,654,400	53,410,627	417,085
6	St. Louis, Mo.	16,902,201	8,288,171	3,300,171	4,988,000	3,458,220	71,353
7	Boston, Mass.	101,459,493	43,455,494	2,377,794	41,077,700	10,024,237	453,876
9	Los Angeles, Calif.	25,978,494	5,058,387	1,737,387	3,321,000	96,206	90,206
10	Pittsburgh, Pa.	28,462,235	10,069,503	2,855,578	7,213,925	256,312	119,962
11	San Francisco, Calif.	18,889,226	2,184,300	2,184,300	....	85,378	4,378
12	Buffalo, N. Y.	15,860,552	5,137,563	501,587	4,635,976	606,919	180,923
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.						
14	Washington, D. C.	$13,487,088	$3,749,123	$1,623	$3,747,500	$381,427	$83,977
16	Cincinnati, Ohio	76,195,992	21,234,958	920,859	20,314,099	4,201,092	78,149
17	New Orleans, La.	8,704,221	2,496,608	2,184,156	312,452	1,707,552	186,127
18	Minneapolis, Minn.	12,295,918	3,095,288	2,270	3,093,018	739,877	61,498
20	Seattle, Wash.	7,787,245	383,763	383,763	....	40,909	33,609
21	Indianapolis, Ind.	9,524,016	1,069,121	1,069,121	....	685,232	47,559
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.						
22	Jersey City, N. J.	$11,688,538	$9,616,733	$230,978	$9,385,755	$153,292	$43,487
23	Rochester, N. Y.	6,006,159	2,625,142	1,818,342	806,800	580,416	194,416
25	Denver, Colo.	3,665,100	114,540	16,440	98,100	1,659,913	15,313
27	Columbus, Ohio	13,040,380	9,900,261	267,845	9,632,416	355,025	24,605
28	Providence, R. I.	14,192,957	12,349,491	1,056,353	11,293,138	825,018	44,296
29	St. Paul, Minn.	6,530,120	4,617,797	418,777	4,199,020	563,208	7,708
30	Louisville, Ky.	2,216,370	1,617,922	525,922	1,092,000	8,704	8,704
31	Oakland, Calif.	2,046,542	342,341	342,341	....	8,622	8,622
33	Atlanta, Ga.	2,696,477	2,119,780	129,280	1,990,500	37,000	....
34	Omaha, Nebr.	4,224,004	1,970,271	564,376	1,405,895	248,072	29,072
35	Worcester, Mass.	7,320,739	5,981,089	78,770	5,902,319	636,711	566
36	Birmingham, Ala.	2,913,228	665,411	219,111	446,300	90,147	24,154
37	Syracuse, N. Y.	2,350,281	....	....	....	92,143	23,509
38	Richmond, Va.	6,219,622	5,370,980	514,330	4,856,650	226,965	2,365
41	Memphis, Tenn.	1,092,091	698,316	459,316	239,000	3,724	3,724
42	Dallas, Tex.	4,180,311	1,500,628	669,378	831,250	36,202	31,202
44	Bridgeport, Conn.	988,174	418,159	1,159	417,000	21,873	750
46	Houston, Tex.	2,933,530	2,282,528	616,528	1,666,000	....	....
47	Grand Rapids, Mich.	1,497,136	657,778	313,178	344,600	10,333	2,033
48	Scranton, Pa.	1,141,183	474,364	224,364	250,000	180,819	72,835
50	Youngstown, Ohio	4,032,274	815,974	170,529	645,445	365,121	50,401
51	Springfield, Mass.	1,906,196	998,746	54,846	943,900	42,481	488
52	Des Moines, Iowa	857,106	96,884	96,884	....	117,749	39,973
53	New Bedford, Mass.	3,539,541	2,041,749	4,338	2,037,411	415,934	3,411
54	Fall River, Mass.	3,723,035	2,922,207	158,207	2,764,000	53,731	658
55	Trenton, N. J.	3,933,036	2,938,395	807,297	2,131,098	158,543	10,993
56	Norfolk, Va.	3,876,899	2,532,099	382,999	2,149,100	86,487	16,230
57	Salt Lake City, Utah	2,546,780	56,000	....	56,000	95,020	2,193
58	Nashville, Tenn.	2,721,729	678,954	534,954	144,000	8,529	4,829
59	Camden, N. J.	2,980,157	2,341,134	88,094	2,253,040	52,908	2,608
61	Lowell, Mass.	1,469,069	351,412	11,412	340,000	154,679	1
63	Cambridge, Mass.	4,914,116	4,263,261	47,361	4,215,900	45,680	8,120
65	Reading, Pa.	1,341,819	546,502	139,874	406,628	44,731	3,531
66	Spokane, Wash.	1,145,069	501,567	120,148	381,419	7,187	7,187
67	Kansas City, Kans.	671,760	287,595	104,631	182,964	16,543	1,798
68	Yonkers, N. Y.	958,661	80,409	8,009	72,400	469,921	16,084

[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.

ASSETS AT CLOSE OF YEAR: 1921.

assigned to each, see p. 11. For a text discussion of this table, see p. 23.]

Assets in public trust funds—continued. Investments. Real property.	Assets in public trust funds—continued. Investments. Securities.	Assets in investment funds, and miscellaneous investments. Total.	Assets in investment funds, and miscellaneous investments. Cash.	Assets in investment funds, and miscellaneous investments. Investments. Real property.	Assets in investment funds, and miscellaneous investments. Investments. Securities.	Assets in private trust funds. Total.	Assets in private trust funds. Cash.	Assets in private trust funds. Investments.	Cash in general administrative funds.	City number.
$45,479,256	$70,298,102	$439,709,569	$15,633,635	$373,440,764	$50,635,170	$17,120,093	$9,417,285	$7,702,808	$299,333,415	
42,611,327	51,011,141	396,423,512	14,708,655	335,632,114	46,082,743	10,533,476	7,093,143	3,440,333	164,809,516	
1,738,184	5,526,986	37,598,066	131,948	36,500,000	966,118	1,408,065	805,942	602,123	49,203,399	
644,044	6,523,521	1,539,100	654,038	...	885,062	3,019,085	777,828	2,241,257	40,352,154	
307,500	3,340,307	2,497,467	117,745	1,236,150	1,143,572	972,128	430,412	541,716	26,187,695	
178,201	3,896,147	1,651,424	21,249	72,500	1,557,675	1,187,339	309,960	877,379	18,780,651	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.										
...	$10,064,800	$267,944,598	...	[1] $267,885,984	$58,614	$6,994,263	$3,857,501	$3,136,762	$39,699,524	1
$10,987,792	5,969,760	46,769,296	$13,048,584	...	33,720,712	457,766	457,766	...	48,708,546	2
28,919,937	24,073,605	29,869,861	35,161	[2] 29,000,000	834,700	82,548	80,998	1,550	12,318,591	3
2,619,417	767,450	953,319	18,074	850,000	85,245	10,755	10,755	...	4,281,736	6
70,181	9,500,180	36,267,267	671,699	[1] 35,595,568	...	668,063	413,502	254,561	11,044,432	7
...	6,000	3,083,738	7,075	800,562	2,276,101	1,504,866	1,504,866	...	16,235,297	9
...	136,350	125,800	65,800	...	60,000	...	...	...	18,010,620	10
...	81,000	8,893,931	617,331	1,500,000	6,776,600	294,245	294,245	...	7,431,372	11
14,000	411,996	2,515,702	244,931	...	2,270,771	520,970	473,510	47,460	7,079,398	12
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.										
...	$297,450	$104,420	...	...	$104,420	$273,314	$273,314	...	$8,978,804	14
$1,413,294	2,709,649	36,592,323	$6,193	[2] $36,500,000	86,130	183,270	117,357	$65,913	13,984,349	16
324,890	1,196,535	476,853	...	...	476,853	41,572	264	41,308	3,981,636	17
	678,379		...	...		11,480	930	10,550	8,449,273	18
...	7,300	424,470	125,755	...	298,715	1,063	1,063	...	6,937,040	20
...	637,673	...	...	...	...	897,366	413,014	484,352	6,872,297	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.										
...	$109,805	...	...	...	...	...	...	...	$1,918,513	22
...	386,000	$121,610	$26,610	...	$95,000	$319,855	$169,255	$150,600	2,359,136	23
$107,000	1,537,600	32,639	12,451	...	20,188	278,463	133,045	145,418	1,579,545	25
48,000	282,420	...	...	...	...	275,523	8,792	266,731	2,509,571	27
284,320	496,402	187,554	187,554	...	...	359,380	17,680	341,700	471,514	28
141,075	414,425	75,000	...	...	75,000	...	...	...	1,274,115	29
...	...	41,034	...	...	41,034	...	...	...	548,710	30
...	...	...	...	...	...	80,423	80,423	...	1,615,156	31
...	37,000	...	...	...	...	900	...	900	538,797	33
...	219,000	90,660	82,160	...	8,500	51,298	10,646	40,652	1,863,703	34
...	636,145	18,246	900	...	17,346	281,474	26,024	255,450	403,219	35
54,673	11,320	125,116	...	...	125,116	5,886	5,886	...	2,026,668	36
...	68,634	2,100	...	...	2,100	9,102	9,102	...	2,246,936	37
...	224,600	60,815	10,715	...	50,100	31,409	...	31,409	529,453	38
...	...	53,050	...	...	53,050	...	...	...	337,001	41
...	5,000	...	...	...	...	...	...	...	2,643,481	42
...	21,123	...	...	...	...	...	...	...	548,142	44
...	...	...	...	...	...	6,283	6,283	...	644,719	46
...	8,300	231	...	...	231	291,482	13,545	277,937	537,312	47
...	107,984	25,165	3,848	...	21,317	...	...	...	460,835	48
...	314,720	...	...	...	...	...	...	...	2,851,179	50
...	41,993	...	...	...	...	...	...	...	864,969	51
...	77,776	...	...	...	...	201,230	201,230	...	441,243	52
...	412,523	...	...	...	...	278,612	6,468	272,144	803,246	53
...	53,073	...	...	...	...	151,972	...	151,972	595,125	54
...	147,550	...	...	...	...	1,286	1,286	...	834,812	55
...	70,257	620,639	329,763	...	290,876	1,859	709	1,150	635,815	56
...	92,827	57,173	...	...	57,173	38,823	34,134	4,689	2,299,764	57
...	3,700	...	...	...	...	...	...	...	2,034,246	58
...	50,300	...	...	...	...	...	...	...	586,115	59
...	154,678	...	...	...	...	153,719	10,654	143,065	809,259	61
...	37,560	...	...	...	...	151,354	914	150,440	453,821	63
...	41,200	...	...	...	...	35,723	35,723	...	714,863	65
...	...	27,538	37	...	27,501	...	...	...	608,777	66
...	14,745	530	...	...	530	13,029	6,029	7,000	354,063	67
8,976	444,861	...	...	...	...	...	...	...	408,331	68

[2] Value of Cincinnati Southern Railway owned but not operated by the city.

TABLE 14.—AMOUNT OF SPECIFIED

[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.	
			Total.	Cash.	Investments.	Total.	Cash.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.						
71	Lynn, Mass	$1,539,387	$886,381	$5,381	$881,000	$63,934	$7,635
72	Tacoma, Wash	2,130,910	1,325,529	234,434	1,091,095	9,831	9,831
73	Elizabeth, N. J	3,574,521	2,521,453	134,019	2,387,434	116,617	13,267
74	Utica, N. Y	586,528	140,193	36,269	103,924	176,830	26,759
75	Erie, Pa	1,764,861	503,859	122,859	381,000	76,400	....
76	Lawrence, Mass	1,343,378	731,324	203,954	527,370	10,369	1,137
77	Oklahoma City, Okla	2,854,618	2,673,654	218,971	2,454,683	18,796	5,796
78	Somerville, Mass	324,573	....	....	....	30,925	1,268
82	Canton, Ohio	2,930,740	590,497	110,038	480,459	190,748	21,273
83	Fort Wayne, Ind	953,111	47,952	47,952	....	126,958	4,647
87	El Paso, Tex	1,105,911	861,363	290,363	571,000	1,514	1,514
89	Knoxville, Tenn	175,341	19,474	19,474	....	31,153	10,153
91	Bayonne, N. J	2,638,058	1,647,759	103,442	1,544,317	41,292	12,692
92	Peoria, Ill	815,363	65,828	14,062	51,766	257,239	11,739
93	Harrisburg, Pa	869,049	208,115	58,815	149,300	69,931	1,481
94	San Diego, Calif	1,828,577	820,367	820,367	....	36,531	18,281
95	Allentown, Pa	706,668	266,973	101,473	165,500	....	....
97	Wichita, Kans	454,652	135,729	135,729	....	47,610	22,310
98	Sioux City, Iowa	366,482	77,284	33,284	44,000	24,918	11,118
100	South Bend, Ind	909,544	78,676	78,676	....	21,656	21,656
102	Charleston, S. C	1,253,429	86,324	37,324	49,000	741,997	108,967
103	Hoboken, N. J	1,700,819	957,551	300,612	656,939	39,610	14,610
104	Binghamton, N. Y	680,563	149,150	8,037	141,113	103,595	3,595
105	Johnstown, Pa	956,346	416,095	391,095	25,000	....	....
106	East St. Louis, Ill	351,831	65,227	65,227	....	27,992	27,992
107	Brockton, Mass	1,074,426	633,104	9,504	623,600	86,909	565
108	Rockford, Ill	577,822	....	....	....	95,490	1,575
113	Pawtucket, R. I	2,084,468	1,813,996	184,996	1,629,000	25,169	5,169
114	Passaic, N. J	1,189,385	578,395	814	577,581	41,479	4,979
115	Springfield, Ohio	996,833	213,873	35,347	178,526	400,708	4,794
116	Mobile, Ala	97,369	530	530	....	....	....
119	Holyoke, Mass	625,841	204,225	24,808	179,417	....	....
120	Springfield, Ill	505,856	69,118	69,118	....	94,908	8,498
121	Long Beach, Calif	802,084	126,370	126,370	....	....	....
122	Racine, Wis	498,161	....	....	....	149,518	3,433
124	Chester, Pa	744,657	541,742	224,242	317,500	15,920	1,320
125	Chattanooga, Tenn	686,307	89,232	5,908	83,324	12,871	371
226	Davenport, Iowa	692,407	137,293	137,293	....	116,834	46,834
127	Berkeley, Calif	837,260	120,698	120,698	....	1,525	1,525
128	Gary, Ind	348,197	96,411	56,411	40,000	19,333	19,333
129	Covington, Ky	119,241	27,824	27,824	....	....	....
130	Wheeling, W. Va	716,164	176,650	161,650	15,000	331,492	3,492
131	Lincoln, Nebr	705,471	10,532	10,532	....	2,267	2,267
132	Portsmouth, Va	1,311,565	114,011	426	113,585	....	....
133	Bethlehem, Pa	469,612	367,123	165,123	202,000	....	....
134	Haverhill, Mass	1,254,393	811,472	35,472	776,000	[1] 69,232	....
135	Lancaster, Pa	229,100	62,757	....	62,757	[1] 2,448	5,243
136	Macon, Ga	553,963	248,499	54,499	194,000	15,605	3,105
137	Augusta, Ga	735,483	581,306	806	580,500	15,100	....
140	Huntington, W. Va	564,818	447,764	407,764	40,000	....	....
141	Niagara Falls, N. Y	2,398,507	....	....	....	36,758	1,681
142	East Orange, N. J	1,208,994	883,778	13,070	870,708	54,234	4,334
143	Roanoke, Va	962,586	246,720	720	246,000	....	....
144	Highland Park, Mich	1,086,439	725,067	98,745	626,322	5,432	2,432
145	Atlantic City, N. J	3,873,626	3,212,751	38,751	3,174,000	124,074	17,274
146	Fresno, Calif	947,014	93,311	93,311	....	958	958
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.						
148	Winston-Salem, N. C	$228,904	$161,110	$110	$161,000	$9,465	$3,065
149	Malden, Mass	1,321,868	725,784	25,534	700,250	373,562	23
150	Pasadena, Calif	935,163	160,394	160,394	....	25,468	10,468
152	Kalamazoo, Mich	902,773	86,761	22,304	64,457	....	....
154	Bay City, Mich	841,362	252,374	108,538	143,836	....	....
156	Charlotte, N. C	34,603	....	....	....	500	....
158	Cicero, Ill	558,599	....	....	....	253,408	6,682
159	Cedar Rapids, Iowa	326,737	41,063	1,063	40,000	68,880	1,880
160	Newton, Mass	2,620,525	2,012,400	1,500	2,010,900	82,034	3,706

[1] Value of ferry owned but not operated by the city.

ASSETS AT CLOSE OF YEAR: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see page 23.]

Assets in public trust funds—continued.		Assets in investment funds, and miscellaneous investments.				Assets in private trust funds.			Cash in general administrative funds.	City number.
Investments.		Total.	Cash.	Investments.		Total.	Cash.	Investments.		
Real property.	Securities.			Real property.	Securities.					
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.										
	$56,299	$38,628	$1,138		$37,490	$316,228	$3,828	$312,400	$234,216	71
		79,601	54,601		25,000				715,949	72
	103,350	38,426	4,599		33,827				898,025	73
	150,071					531	531		268,974	74
	76,400								1,184,602	75
	9,232					187,044	13,144	173,900	414,641	76
	13,000					92,743	92,743		69,425	77
	29,657								293,648	78
	169,475								2,149,495	82
	122,311	83,980	1,630		82,350	37,319	37,319		656,902	83
									243,034	87
	21,000								124,714	89
	28,600								949,007	91
	245,500	198,550		$111,150	87,400				293,746	92
	68,450	202,970	10,570		192,400				388,033	93
	18,250					82,018	70,418	11,600	889,661	94
									439,695	95
	25,300								271,313	97
	13,800								264,280	98
						31,448	31,448		777,764	100
	633,030								425,108	102
	25,000					7,711	7,711		695,947	103
	100,000	18,000			18,000				409,818	104
									540,251	105
									258,612	106
	86,314					27,628		27,628	326,785	107
	93,915	10,000			10,000				472,332	108
	20,000	117,869	11,869		106,000	97,119	97,119		30,315	113
	36,500								569,511	114
	395,914	30,147			30,147				352,105	115
									96,839	116
		226,500			226,500	1,400		1,400	193,716	119
	86,410	16,765			16,765				325,065	120
		25,000		25,000		99	99		650,615	121
	146,085	174,312	7,312		167,000	12,633	633	12,000	161,698	122
	14,600								186,995	124
$12,500						388	388		583,816	125
	70,000	499	499						437,781	126
		100,000		100,000		22,793	22,793		592,244	127
						39,630	39,630		192,823	128
									91,417	129
295,000	33,000								208,022	130
		4,900			4,900				687,772	131
		1,000,000		[1] 1,000,000					197,554	132
									102,489	133
	169,232	44,143			44,143	2,788		2,788	226,758	134
	57,205								103,895	135
	12,500								289,859	136
	15,100	14,000			14,000	12,400	12,400		112,677	137
									117,054	140
	35,077					106	106		2,361,643	141
	49,900					102	102		270,880	142
		30,000			30,000				685,866	143
	3,000	38,177	25,527		12,650				317,763	144
	106,800								536,801	145
		5,000			5,000				847,745	146
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.										
	$6,400	$40,000			$40,000				$18,329	148
$4,924	368,615	115			115	$139,258	$1,258	$138,000	83,149	149
	15,000	208,994			208,994				540,307	150
		23,500			23,500	33,209	12,134	21,075	759,303	152
									538,988	154
	500	11,000			11,000				23,103	156
4,562	242,164	2,085	$85		2,000				303,106	158
	67,000								216,794	159
	78,328	60,114	114		60,000	500		500	465,477	160

TABLE 14.—AMOUNT OF SPECIFIED

[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.	
			Total.	Cash.	Investments.	Total.	Cash.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.						
162	New Castle, Pa	$258,476	$46,284	$26,284	$20,000		
163	Galveston, Tex	1,378,807	672,727	33,727	639,000	$22,001	$1,001
166	Montgomery, Ala	146,731					
167	Woonsocket, R. I	1,923,885	1,813,114	55,014	1,758,100	3,291	2,291
168	Mount Vernon, N. Y	469,830	228,988	120,988	108,000	105,169	3,169
169	Chelsea, Mass	1,389,493	1,031,394		1,031,394	26,050	
170	Pueblo, Colo	303,075	99,017	84,567	14,450	14,386	6,546
171	Lakewood, Ohio	1,299,754	203,244	201,038	2,206	44,479	5,479
172	Salem, Mass	528,690				296,924	5,211
173	Wichita Falls, Tex	880,587	181,903	126,103	55,800		
174	Pittsfield, Mass	138,173					
175	Perth Amboy, N. J	1,445,493	852,850	49,422	803,428	480	480
176	Beaumont, Tex	708,218	636,779	92,779	544,000		
177	Lexington, Ky	405,648	332,263	44,999	287,264	39,143	6,101
180	Kenosha, Wis	1,029,414				41,803	7,192
181	Charleston, W. Va	1,071,773	765,161	327,961	437,200		
182	Fitchburg, Mass	1,137,780	496,304	42,016	454,288	453,403	4,175
183	Oak Park, Ill	739,115				188,508	27,840
184	Stockton, Calif	273,210	20,975	20,975		10,612	10,612
185	Everett, Mass	927,255	571,034	38,034	533,000		
186	West Hoboken, N. J	444,360	276,124	33,224	242,900	21,436	6,436
187	Springfield, Mo	301,349	2,656	2,656		1,000	
188	San Jose, Calif	202,475				5,563	563
190	Medford, Mass	731,754	462,798	9,748	453,050	27,410	860
191	Superior, Wis	318,815	6,553	6,553		112,691	7,491
193	Dubuque, Iowa	197,445				13,205	3,305
195	Madison, Wis	776,366	498,536	51,030	447,506	89,494	10,305
196	Joliet, Ill	403,364				84,837	1,437
197	Brookline, Mass	207,044				44,817	7,124
198	Muncie, Ind	164,927	9,038	9,038		638	638
199	Evanston, Ill	342,632				87,814	9,359
200	Columbia, S. C	266,056	142,947	62,947	80,000	25,308	1,058
202	Taunton, Mass	1,673,891	1,264,575	56,961	1,207,614	40,016	
204	Battle Creek, Mich	524,682					
205	Newport News, Va	254,333	143,210	46,210	97,000		
206	Waterloo, Iowa	142,218	30,809	8,209	22,600	6,352	852
207	East Chicago, Ind	391,673	90,789	84,039	6,750		
208	Hammond, Ind	421,721	1,226	1,226		60,284	3,711
209	Aurora, Ill	182,985				73,320	7,892
210	Council Bluffs, Iowa	604,730	15,485	15,485		120,118	61,118
211	Chicopee, Mass	117,541				7,663	602
212	New Rochelle, N. Y	830,954				108,642	193
214	Auburn, N. Y	235,431	59,155	770	58,385	44,330	4,915
215	Quincy, Ill	409,729				17,391	4,580
218	Poughkeepsie, N. Y	280,555	110,339	19,929	90,410	47,626	2,818
219	Pontiac, Mich	491,736					
220	Austin, Tex	216,558				167,861	2,861
222	Easton, Pa	187,326	124,630	4,716	119,914	11,003	11,003
223	Wilmington, N. C	140,193	81,007	61,407	19,600	6,419	419
226	Portsmouth, Ohio	385,252	98,364	85,364	13,000	34	34
227	New Brunswick, N. J	1,354,366	1,024,794	1,037	1,023,757		
228	Ogden, Utah	368,686	10,783	9,783	1,000		
229	Oshkosh, Wis	301,339				245,283	13,721
230	Hazleton, Pa	231,056	13,784	13,784			
237	Columbus, Ga	37,638	26,471	471	26,000		
240	Moline, Ill	196,616	14,675	14,675		7,265	7,265
241	Kokomo, Ind	177,217	34,449	34,449			
242	Waltham, Mass	542,328	315,586	1,086	314,500	39,892	1,892
243	West New York, N. J	549,421	365,661	28,476	337,185		
244	Muskogee, Okla	1,474,995	1,412,211	262,336	1,149,875	1,680	1,680
245	Newburgh, N. Y	239,493	141,830	96,830	45,000	9,578	
246	Phoenix, Ariz	946,747	147,161	48,561	98,600		
248	Newport, R. I	1,568,516	525,147	26,647	498,500	785,363	40,348
249	Cumberland, Md	475,317	230,893	1,793	229,100		
250	Anderson, Ind	264,557	31,262	31,262		5,094	2,094
251	Colorado Springs, Colo	211,649	4,037	4,037		18,618	768
252	Lynchburg, Va	971,386	859,430		859,430		

ASSETS AT CLOSE OF YEAR: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 23.]

Assets in public trust funds—continued.		Assets in investment funds, and miscellaneous investments.				Assets in private trust funds.			Cash in general administrative funds.	City number.
Investments.		Total.	Cash.	Investments.		Total.	Cash.	Investments.		
Real property.	Securities.			Real property.	Securities.					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.										
									$212,192	162
	$21,000	$622,000			$622,000				62,079	163
						$881	$881		145,850	166
	1,000								107,480	167
	102,000								135,673	168
	26,050								332,049	169
	7,840	72,620	$1,136		71,484				117,052	170
	39,000					8,873	8,873		1,043,158	171
	291,713	26,322	322		26,000	32,316		$32,316	173,128	172
		36,765			36,765				661,919	173
						953	953		137,220	174
									592,163	175
		5,134			5,134				66,305	176
	33,042	30,900			30,900				3,342	177
	34,611	112,627	12,627		100,000				874,984	180
									306,612	181
$17,813	431,415					41,268		41,268	146,805	182
2,193	158,475	20,319	3,819		16,500	3,211	3,211		527,077	183
						4,109	4,109		237,514	184
						36,774	6,174	30,600	319,447	185
	15,000								146,800	186
	1,000					6,908	841	6,067	290,785	187
	5,000	50,000			50,000	25,449	449	25,000	121,463	188
	26,550	2,500			2,500	58,097	7,297	50,800	180,949	190
	105,200								199,571	191
	9,900	5,000			5,000				179,240	193
	79,189	17,743			17,743	54,506	1,971	52,535	116,087	195
	83,400	74,500			74,500				244,027	196
	37,693					50,575	6,457	44,118	111,652	197
		5,455			5,455	41,157	15,622	25,535	108,639	198
	78,455								254,818	199
	24,250					294	294		97,507	200
	40,016	18,384	2,384		16,000	75,176	5,944	69,232	275,740	202
									524,682	204
									111,123	205
	5,500	4,000			4,000	22,595	22,595		78,462	206
						49,249	49,249		251,635	207
	56,573					47,525	47,525		312,686	208
	65,428	7,200			7,200				102,465	209
	59,000					9,993	9,993		459,134	210
	7,061					42,274	15,064	27,210	67,604	211
	108,449								722,312	212
	39,415					3,999	3,999		127,947	214
	12,811	21,000			21,000	40,948	5,497	35,451	330,390	215
	44,808								122,590	218
		38,399			38,399				453,337	219
65,000	100,000	3,240	240		3,000				45,457	220
									51,693	222
	6,000								52,767	223
		17,500			17,500				269,354	226
									329,572	227
		8,148			8,148	9,502	327	9,175	340,253	228
3,237	228,325					10,601	3,601	7,000	45,455	229
									217,272	230
									11,167	237
		1,000			1,000	5,534	534	5,000	168,142	240
						10,048	10,048		132,720	241
	38,000	6,522	522		6,000	101,671	1,921	99,750	78,657	242
									183,760	243
		1,338			1,338	15,101	15,101		44,665	244
	9,578								88,085	245
									799,586	246
80,472	664,543	80,000		72,500	7,500	70,458	36,711	33,747	107,548	248
									244,424	249
	3,000					9,926	9,926		218,275	250
	17,850	17,000			17,000	124,401	1,401	123,000	47,593	251
									111,956	252

TABLE 15.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE

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

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.						
			Classified by governmental unit by which incurred.			Classified by character of outstanding debt obligations.		
								Current.
		Total.	City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.
	Grand total	$3,703,766,921	$3,425,981,766	$168,674,987	$109,110,168	$3,173,570,670	$148,216,845	$145,402,845
	Group I	2,447,142,971	2,322,566,564	49,824,323	74,752,084	2,113,226,028	133,883,322	56,105,969
	Group II	283,894,269	235,872,632	22,144,420	25,877,217	251,123,716	2,203,779	21,924,393
	Group III	520,871,845	485,693,973	27,562,294	7,615,578	431,892,853	5,872,991	35,859,416
	Group IV	264,424,222	220,829,694	42,964,239	630,289	223,902,889	3,606,793	16,972,029
	Group V	187,433,614	161,018,903	26,179,711	235,000	153,425,184	2,649,960	14,541,038
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.							
1	New York, N. Y	$1,707,281,612	$1,707,281,612			$1,464,752,115	$132,378,026	$32,583,304
2	Chicago, Ill	152,446,241	96,227,821	$13,698,903	$42,519,517	87,332,177	1,475,296	16,187,351
3	Philadelphia, Pa	200,995,651	187,968,740	13,011,911	15,000	196,095,550		
6	St. Louis, Mo	23,690,199	20,679,578	3,010,621		23,396,000	30,000	
7	Boston, Mass	124,780,568	124,780,568			124,112,351		
9	Los Angeles, Calif	53,008,215	38,542,011	8,214,967	6,251,237	50,077,001		
10	Pittsburgh, Pa	81,741,575	45,485,705	11,887,921	24,367,949	73,849,050		5,757,149
11	San Francisco, Calif	53,997,604	53,997,604			52,101,200		
12	Buffalo, N. Y	49,201,306	47,602,925		1,598,381	41,510,584		1,578,165
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.							
14	Washington, D. C	$5,189,064	$5,189,064			$4,915,750		
16	Cincinnati, Ohio	98,928,123	84,948,515	$7,142,150	$6,837,458	97,635,099		$929,605
17	New Orleans, La	50,257,570	50,257,570			42,973,567	$2,203,779	3,144,300
18	Minneapolis, Minn	40,311,145	37,670,327		2,640,818	31,753,950		8,531,163
20	Seattle, Wash	70,337,113	49,989,559	7,174,890	13,172,664	57,892,300		9,319,325
21	Indianapolis, Ind	18,871,254	7,817,597	7,827,380	3,226,277	15,953,050		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.							
22	Jersey City, N. J	$41,153,739	$41,153,739			$30,733,790		$816,632
23	Rochester, N. Y	32,045,578	31,730,337		$315,241	19,269,564		6,844,000
25	Denver, Colo	19,317,141	18,985,117	$332,024		14,341,700		3,761,100
27	Columbus, Ohio	30,256,305	27,603,305	2,653,000		24,271,016		5,356,900
28	Providence, R. I	26,471,599	26,471,599			24,026,000	$1,950,689	
29	St. Paul, Minn	23,759,784	23,759,784			10,795,000	3,282,422	3,425,962
30	Louisville, Ky	12,538,311	12,538,311			12,500,500		
31	Oakland, Calif	9,493,673	7,022,923	2,451,000	19,750	9,413,250		
33	Atlanta, Ga	5,817,101	5,817,101			5,687,500		
34	Omaha, Nebr	30,718,035	18,104,417	5,458,333	7,155,285	25,575,938		2,863,352
35	Worcester, Mass	13,570,317	13,570,317			11,783,100		
36	Birmingham, Ala	10,541,893	10,541,893			8,958,888	98,557	1,032,500
37	Syracuse, N. Y	14,595,248	14,469,946		125,302	11,865,098	69,382	1,859,360
38	Richmond, Va	19,837,964	19,837,964			19,775,146	31,409	
41	Memphis, Tenn	15,253,700	15,253,700			15,058,700		195,000
42	Dallas, Tex	12,703,771	12,703,771			11,718,750		
44	Bridgeport, Conn	12,316,364	12,316,364			11,410,000	115,391	
46	Houston, Tex	16,670,060	16,670,060			16,487,140	47,410	
47	Grand Rapids, Mich	5,643,082	3,713,982	1,929,100		5,007,700		343,900
48	Scranton, Pa	3,418,598	1,888,560	1,530,038		3,030,000		321,833
50	Youngstown, Ohio	12,437,655	9,793,155	2,644,500		9,835,327		2,602,328
51	Springfield, Mass	10,964,756	10,964,756			10,091,500	5,093	
52	Des Moines, Iowa	8,745,618	5,904,918	2,840,700		7,399,859		
53	New Bedford, Mass	12,473,764	12,473,764			10,931,000	26,735	
54	Fall River, Mass	9,075,272	9,075,272			8,923,300		
55	Trenton, N. J	9,256,762	9,256,762			8,668,537		500,858
56	Norfolk, Va	16,735,662	16,735,662			15,109,300		
57	Salt Lake City, Utah	12,601,510	8,807,295	3,794,215		10,364,500	3,003	
58	Nashville, Tenn	9,932,049	9,932,049			9,536,349	3,700	392,000
59	Camden, N. J	8,688,473	8,688,473			7,285,740	213,000	791,000
61	Lowell, Mass	5,901,404	5,901,404			4,521,485	26,200	
63	Cambridge, Mass	10,816,704	10,816,704			9,965,350		
65	Reading, Pa	3,259,923	2,397,723	862,200		3,002,700		9,500
66	Spokane, Wash	9,446,532	7,169,848	2,276,684		7,862,000		1,413,858
67	Kansas City, Kans	8,388,925	7,598,425	790,500		6,875,053		1,449,333
68	Yonkers, N. Y	16,024,573	16,024,573			9,812,073		1,880,000

[1] Net debt is funded and floating debt less sinking fund assets.

PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR: 1921.

assigned to each, see p. 11. For a text discussion of this table, see p. 25.]

GROSS DEBT AT CLOSE OF YEAR—continued.								NET DEBT[1] AT CLOSE OF YEAR.		
Classified by character of outstanding debt obligations—Continued.				Classified by purpose for which incurred.						
Current—Continued.			Per capita.	General departments.		Public service enterprises and investments.		Total.	Per capita.	City number.
Revenue bonds and notes.	Warrants.	Obligations on trust account.		Total.	Per capita.	Total.	Per capita.			
$168,701,329	$50,721,624	$17,153,608	$128.26	$2,586,771,941	$89.58	$1,116,994,980	$38.68	$2,474,281,045	$85.68	
99,455,723	33,938,453	10,533,476	175.00	1,649,078,231	117.93	798,064,740	57.07	1,564,287,906	111.87	
3,835,914	3,398,402	1,408,065	125.50	196,619,034	86.92	87,275,235	38.58	221,298,634	97.83	
35,538,033	8,689,467	3,019,085	88.33	383,982,901	65.12	136,888,944	23.21	352,989,426	59.86	
16,483,971	2,452,897	1,005,643	69.48	205,279,992	53.94	59,144,230	15.54	199,598,273	52.44	
13,387,688	2,242,405	1,187,339	63.98	151,811,783	51.82	35,621,831	12.16	136,106,806	46.46	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.										
$62,767,000	$7,806,904	$6,994,263	$301.43	$1,093,098,998	$192.99	$614,182,614	$108.44	$1,036,091,787	$182.93	1
32,408,716	14,584,935	457,766	55.88	147,483,058	54.06	4,953,183	1.82	88,155,930	32.31	2
5,000	4,812,553	82,548	109.36	143,887,530	78.29	57,108,121	31.07	149,157,421	81.16	3
	253,444	10,755	30.39	21,066,199	27.02	2,624,000	3.37	15,137,829	19.42	6
154		668,063	165.98	87,449,614	116.32	37,330,954	49.66	80,656,857	107.29	7
	1,426,348	1,504,866	88.35	17,388,989	28.98	35,619,226	59.37	45,018,614	75.03	9
1,631,015	504,361		138.30	70,509,675	119.30	11,231,900	19.00	63,779,547	107.91	10
	1,602,159	294,245	104.66	32,013,880	62.05	21,983,724	42.61	49,916,900	96.75	11
2,643,838	2,947,749	520,970	95.48	36,180,288	70.21	13,021,018	25.27	36,373,021	70.58	12
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.										
		$273,314	$11.57	$5,189,064	$11.57			$1,166,627	$2.60	14
$172,000	$8,149	183,270	246.11	63,709,740	158.49	$35,218,383	$87.61	76,400,141	190.06	16
1,484,391	409,961	41,572	128.97	36,887,095	94.66	13,370,475	34.31	42,680,738	109.52	17
12,438	2,114	11,480	104.80	38,561,145	100.25	1,750,000	4.55	28,658,662	74.50	18
454,285	2,670,140	1,063	220.30	33,400,736	104.61	36,936,377	115.69	57,508,537	180.12	20
1,712,800	308,038	897,366	59.37	18,871,254	59.37			14,883,929	46.82	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.										
$9,149,614	$453,703		$137.33	$26,060,241	$86.96	$15,093,498	$50.37	$21,117,057	$70.47	22
4,691,000	921,159	$319,855	107.21	11,313,9[illegible]3	37.43	20,731,602	69.78	16,644,422	55.68	23
52,534	883,344	278,463	74.67	5,183,066	20.03	14,134,075	54.63	14,227,160	54.99	25
266,731	86,135	275,523	126.17	25,139,474	104.83	5,116,831	21.34	14,370,755	59.93	27
63,449	72,081	359,380	111.25	21,589,099	90.73	4,882,500	20.52	13,627,198	57.27	28
6,256,400			100.79	17,874,414	75.83	5,885,370	24.97	9,459,625	40.13	29
15,000	22,811		53.35	11,121,053	47.32	1,417,258	6.03	10,882,578	46.30	30
		80,423	42.56	7,724,163	34.63	1,769,510	7.93	9,070,909	40.66	31
	128,701	900	28.67	3,835,101	18.90	1,982,000	9.77	3,567,720	17.58	33
79,658	2,147,789	51,298	158.81	18,412,750	95.19	12,305,285	63.62	23,605,667	122.04	34
1,120,000	385,743	281,474	74.89	8,701,817	48.02	4,868,500	26.87	5,802,011	32.02	35
250,000	196,062	5,886	58.56	10,336,893	57.42	205,000	1.14	8,392,035	46.62	36
400,000	392,306	9,102	83.99	10,490,248	60.37	4,105,000	23.62	11,934,480	68.68	37
		31,409	114.52	16,097,809	92.93	3,740,155	21.59	14,435,575	83.33	38
			93.37	11,896,700	72.82	3,357,000	20.55	14,360,384	87.90	41
88,659	896,362		78.19	10,702,616	65.87	2,001,155	12.32	10,218,122	62.89	42
788,577	2,396		83.92	12,316,364	83.92			11,107,232	75.68	44
129,227		6,283	118.82	12,193,560	86.91	4,476,500	31.91	14,252,022	101.58	46
		291,482	40.48	3,997,082	28.67	1,646,000	11.81	4,349,922	31.20	47
	66,765		24.74	3,418,598	24.74			2,555,636	18.49	48
			92.33	10,401,209	77.21	2,036,446	15.12	9,019,353	66.95	50
500,000	368,163		83.47	9,192,502	69.98	1,772,254	13.49	9,097,817	69.26	51
974,110	170,419	201,230	67.50	8,719,911	67.30	25,707	0.20	7,302,975	56.36	52
820,000	417,417	278,612	102.02	10,630,764	86.94	1,843,000	15.07	8,915,986	72.92	53
		151,972	75.28	7,585,272	62.92	1,490,000	12.36	6,001,093	49.78	54
86,081		1,286	76.85	8,163,262	67.78	1,093,500	9.08	5,730,142	47.57	55
1,200,300	424,203	1,859	140.13	11,884,119	99.50	4,851,543	40.62	12,577,201	105.31	56
1,725,509	469,675	38,823	105.65	9,796,735	82.14	2,804,775	23.52	10,311,503	86.45	57
			83.65	8,249,049	69.47	1,683,000	14.17	8,861,095	74.63	58
372,000	26,733		73.99	6,998,898	59.60	1,689,575	14.39	5,157,606	43.92	59
1,200,000		153,719	52.18	5,530,654	48.90	370,750	3.28	4,196,273	37.10	61
700,000		151,354	98.27	9,802,704	89.06	1,014,000	9.21	5,702,089	51.80	63
212,000		35,723	30.12	2,780,923	25.69	479,000	4.43	2,456,198	22.69	65
64,684	105,990		90.45	7,217,627	69.11	2,228,905	21.34	7,360,433	70.48	66
	51,510	13,029	82.18	5,014,925	49.13	3,374,000	33.05	6,587,458	64.53	67
4,332,500			158.30	13,609,323	134.44	2,415,250	23.86	9,731,664	96.14	68

TABLE 15.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE

[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 governmental unit by which incurred. City corporation.	Classified by governmental unit by which incurred. School district.	Classified by governmental unit by which incurred. Other governmental units of city.	Classified by character of outstanding debt obligations. Funded or fixed.	Classified by character of outstanding debt obligations. Floating.	Classified by character of outstanding debt obligations. Current. Special assessment bonds and certificates.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.							
71	Lynn, Mass	$6,079,168	$6,079,168			$4,917,440		
72	Tacoma, Wash	10,315,059	9,469,639	$844,679	$741	9,359,495		$409,385
73	Elizabeth, N. J	6,345,650	6,345,650			4,895,780		991,410
74	Utica, N. Y	3,346,389	3,346,389			2,986,368		309,490
75	Erie, Pa	5,978,224	3,363,049	2,615,175		5,319,158	$58,675	519,342
76	Lawrence, Mass	5,142,314	5,142,314			3,955,270		
77	Oklahoma City, Okla	10,610,940	6,373,124	4,237,816		9,560,748	2,000	
78	Somerville, Mass	1,773,000	1,773,000			1,148,000		
82	Canton, Ohio	9,744,525	5,791,347	3,953,178		9,280,653		463,872
83	Fort Wayne, Ind	1,524,703	1,003,703	521,000		1,447,500		
87	El Paso, Tex	6,235,908	6,235,908			5,610,700		
89	Knoxville, Tenn	7,531,458	7,531,458			5,873,442		389,750
91	Bayonne, N. J	9,536,260	9,536,260			8,656,125		59,000
92	Peoria, Ill	1,647,973	1,139,922	468,000	40,051	840,040	12,383	494,488
93	Harrisburg, Pa	3,553,160	1,710,560	1,842,600		3,491,100		51,100
94	San Diego, Calif	13,663,812	11,516,812	2,147,000		13,354,325		
95	Allentown, Pa	2,173,974	897,911	1,276,063		2,138,411		8,000
97	Wichita, Kans	5,895,196	4,580,874	1,314,322		3,106,662		2,788,212
98	Sioux City, Iowa	2,720,728	1,470,269	1,250,459		2,367,100		
100	South Bend, Ind	2,118,402	1,177,402	941,000		1,981,392		
102	Charleston, S. C	6,248,514	5,998,514	250,000		6,081,915		
103	Hoboken, N. J	13,755,797	13,755,797			6,054,108	2,763,639	3,024,339
104	Binghamton, N. Y	2,727,342	2,727,342			2,510,814		39,487
105	Johnstown, Pa	2,508,668	1,347,668	1,161,000		2,508,500		
106	East St. Louis, Ill	3,006,296	1,955,702	659,094	391,500	1,670,192	401,039	835,663
107	Brockton, Mass	5,232,115	5,232,115			4,299,750	4,737	
108	Rockford, Ill	3,348,473	2,466,832	755,399	126,242	1,380,100		1,034,023
113	Pawtucket, R. I	7,421,013	7,421,013			6,831,000	347,000	
114	Passaic, N. J	4,615,395	4,615,395			3,833,250		381,729
115	Springfield, Ohio	3,626,549	2,796,549	830,000		2,785,207		612,391
116	Mobile, Ala	3,355,213	3,280,258	74,955		3,078,000		162,500
119	Holyoke, Mass	3,733,900	3,733,900			3,132,500		
120	Springfield, Ill	1,815,848	1,204,323	539,770	71,755	1,054,455	3,120	58,631
121	Long Beach, Calif	3,974,799	2,733,989	1,240,810		3,893,162		
122	Racine, Wis	1,757,589	1,757,589			1,601,366		
124	Chester, Pa	3,190,800	1,788,300	1,402,500		2,535,500		209,300
125	Chattanooga, Tenn	5,225,912	5,225,912			4,944,267		159,235
126	Davenport, Iowa	2,044,500	956,500	1,088,000		2,029,500		
127	Berkeley, Calif	3,447,734	1,227,237	2,220,497		3,326,265		
128	Gary, Ind	1,161,302	569,732	591,570		1,014,758		
129	Covington, Ky	3,235,650	2,716,050	519,600		2,840,000		118,362
130	Wheeling, W. Va	2,124,094	2,020,974	103,120		1,495,223		561,877
131	Lincoln, Nebr	2,304,975	1,561,475	743,500		1,403,800		868,262
132	Portsmouth, Va	5,826,119	5,826,119			5,285,100		
133	Bethlehem, Pa	4,931,634	3,215,284	1,716,350		4,415,350		369,600
134	Haverhill, Mass	2,344,788	2,344,788			2,052,000		
135	Lancaster, Pa	1,662,000	812,000	850,000		1,522,000		
136	Macon, Ga	2,507,532	2,191,532	316,000		2,249,000		
137	Augusta, Ga	4,517,345	4,370,145	147,200		3,937,400		242,748
140	Huntington, W. Va	2,267,893	960,061	1,307,832		2,266,000		
141	Niagara Falls, N. Y	5,493,925	5,493,925			5,119,797		362,022
142	East Orange, N. J	5,360,246	5,360,246			4,102,625		987,186
143	Roanoke, Va	2,759,044	2,759,044			2,496,000	14,200	
144	Highland Park, Mich	6,613,044	3,851,044	2,762,000		6,004,026		443,925
145	Atlantic City, N. J	11,394,081	11,394,081			10,913,000		16,700
146	Fresno, Calif	2,947,250	673,500	2,273,750		2,947,250		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.							
148	Winston-Salem, N. C	$4,278,436	$4,278,436			$2,432,000	$637,000	$1,070,103
149	Malden, Mass	2,796,858	2,796,858			2,057,600		
150	Pasadena, Calif	2,876,412	2,201,512	$674,900		2,753,450		
152	Kalamazoo, Mich	1,572,253	1,029,253	543,000		1,058,436		356,239
154	Bay City, Mich	2,061,750	1,004,750	1,057,000		1,785,000		268,800
156	Charlotte, N. C	3,141,000	3,141,000			2,752,000		132,000
158	Cicero, Ill	1,647,694	944,719	697,475	$5,500	638,975		607,919
159	Cedar Rapids, Iowa	1,960,586	1,238,753	721,833		1,733,000		
160	Newton, Mass	5,046,938	5,046,938			4,359,250		

[1] Net debt is funded and floating debt less sinking fund assets.

PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 25.]

Gross debt at close of year—continued.								Net debt[1] at close of year.		
Classified by character of outstanding debt obligations—Continued.				Classified by purpose for which incurred.						
Current—Continued.			Per capita.	General departments.		Public service enterprises and investments.		Total.	Per capita.	City number.
Revenue bonds and notes.	Warrants.	Obligations on trust account.		Total.	Per capita.	Total.	Per capita.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.										
$845,500		$316,228	$61.00	$4,406,628	$44.22	$1,672,540	$16.78	$4,031,059	$40.45	71
316,679	$229,500		105.64	4,211,364	43.13	6,103,695	62.51	8,033,966	82.28	72
458,460			65.46	6,289,650	64.88	56,000	0.58	2,374,327	24.49	73
50,000		531	35.19	3,256,839	34.25	89,550	0.94	2,846,175	29.93	74
36,000	45,049		63.11	5,610,950	59.24	367,274	3.88	4,873,974	51.46	75
1,000,000		187,044	54.30	4,328,314	45.71	814,000	8.60	3,223,946	34.04	76
955,449		92,743	112.79	7,900,940	83.99	2,710,000	28.81	6,889,094	73.23	77
625,000			18.88	1,773,000	18.88			1,148,000	12.22	78
			109.95	8,153,588	92.00	1,590,937	17.95	8,690,156	98.05	82
4,936	34,948	37,319	17.42	1,113,803	12.73	410,900	4.70	1,399,548	15.99	83
	625,208		77.81	4,951,286	61.78	1,284,622	16.03	4,749,337	59.26	87
1,268,266			96.07	5,662,946	72.23	1,868,512	23.83	5,853,968	74.67	89
821,135			122.50	5,629,260	72.31	3,907,000	50.19	7,008,366	90.03	91
300,000	1,062		21.52	1,647,973	21.52			786,595	10.27	92
	10,960		46.45	3,363,860	43.98	189,300	2.47	3,282,985	42.92	93
	227,469	82,018	178.72	4,823,128	63.09	8,840,684	115.64	12,533,958	163.95	94
27,563			29.17	2,005,474	26.91	168,500	2.26	1,871,438	25.11	95
	322		80.52	5,560,196	75.95	335,000	4.58	2,970,933	40.58	97
250,015	103,613		37.25	2,619,574	35.87	101,154	1.39	2,289,816	31.35	98
100,000	5,562	31,448	29.51	1,543,367	21.50	575,035	8.01	1,902,716	26.50	100
85,000	81,599		91.32	4,498,599	65.74	1,749,915	25.57	5,995,591	87.62	102
1,906,000		7,711	201.80	13,638,797	200.08	117,000	1.72	7,860,196	115.31	103
97,400	79,641		40.26	2,727,342	40.26			2,361,664	34.86	104
	168		37.05	2,508,668	37.05			2,092,405	30.91	105
99,402			44.74	3,006,296	44.74			2,006,004	29.86	106
900,000		27,628	78.49	3,583,815	53.77	1,648,300	24.73	3,671,383	55.08	107
904,500	29,850		50.26	2,734,611	41.05	613,862	9.21	1,380,100	20.72	108
55,000	90,894	97,119	114.35	6,180,013	95.23	1,241,000	19.12	5,364,004	82.65	113
400,416			71.77	4,615,395	71.77			3,254,855	50.61	114
223,649	5,302		58.92	3,116,549	50.63	510,000	8.29	2,571,334	41.77	115
114,713			55.01	1,913,213	31.37	1,442,000	23.64	3,077,470	50.45	116
600,000		1,400	61.91	2,216,400	36.75	1,517,500	25.16	2,928,275	48.55	119
500,769	165,358	33,515	30.42	1,685,644	28.24	130,204	2.18	988,457	16.56	120
	81,538	99	66.82	2,466,560	41.47	1,508,239	25.35	3,766,792	63.32	121
130,000	13,590	12,633	29.58	1,747,589	29.41	10,000	0.17	1,601,366	26.95	122
446,000			54.10	3,145,800	53.33	45,000	0.76	1,993,758	33.80	124
122,022		388	90.01	4,960,912	85.45	265,000	4.56	4,855,035	83.63	125
15,000			35.43	1,831,500	31.74	213,000	3.69	1,892,207	32.79	126
	98,676	22,793	59.81	3,382,629	58.68	65,105	1.13	3,205,567	55.61	127
11,602	95,312	39,630	20.26	1,143,802	19.95	17,500	0.31	918,347	16.02	128
275,700	1,588		56.54	1,689,050	29.51	1,546,600	27.02	2,812,176	49.14	129
63,874	3,120		37.80	1,707,134	30.38	416,960	7.42	1,318,573	23.46	130
	32,913		41.81	2,202,475	39.96	102,500	1.86	1,393,268	25.27	131
541,019			106.30	3,001,119	54.76	2,825,000	51.54	5,170,989	94.35	132
130,000	16,684		90.17	3,151,634	57.63	1,780,000	32.55	4,048,227	74.02	133
290,000		2,788	43.11	1,696,788	31.20	648,000	11.91	1,240,528	22.81	134
140,000			30.94	1,373,000	25.56	289,000	5.38	1,459,243	27.17	135
140,800	117,732		46.89	1,607,532	30.06	900,000	16.83	2,000,501	37.41	136
321,437	3,360	12,400	85.57	3,464,345	65.62	1,053,000	19.95	3,356,094	63.57	137
832	1,061		43.65	2,257,893	43.45	10,000	0.19	1,818,236	34.99	140
12,000		106	106.05	4,117,967	79.49	1,375,958	26.56	5,119,797	98.83	141
270,333		102	103.98	4,095,246	79.44	1,265,000	24.54	3,218,847	62.44	142
130,000	118,844		53.63	2,709,044	52.66	50,000	0.97	2,263,480	44.00	143
104,500	60,593		129.19	5,246,418	102.49	1,366,626	26.70	5,278,959	103.13	144
393,000	71,381		223.67	8,088,323	158.78	3,305,758	64.89	7,700,249	151.16	145
			58.49	2,915,750	57.86	31,500	0.63	2,853,939	56.63	146
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.										
$88,000	$51,333		$85.70	$3,129,436	$62.69	$1,149,000	$23.02	$2,907,890	$58.25	148
600,000		$139,258	56.68	2,686,858	54.45	110,000	2.23	1,331,816	26.99	149
	122,962		58.33	1,151,817	23.36	1,724,595	34.97	2,593,056	52.58	150
115,000	9,369	33,209	32.12	1,483,208	30.30	89,045	1.82	971,675	19.85	152
7,950			43.13	1,764,750	36.92	297,000	6.21	1,532,626	32.06	154
257,000			66.12	2,288,000	48.17	853,000	17.96	2,752,006	57.93	156
400,800			35.39	1,554,558	33.39	93,136	2.00	638,975	13.72	158
178,394	49,192		42.12	1,758,212	37.77	202,374	4.35	1,691,937	36.35	159
501,000	186,188	500	108.83	4,333,938	93.45	713,000	15.37	2,346,850	50.60	160

TABLE 15.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE

[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 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.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.							
162	New Castle, Pa	$878,865	$485,865	$393,000		$790,000		$66,842
163	Galveston, Tex	5,411,535	5,411,535			5,375,500		
166	Montgomery, Ala	4,580,223	4,580,223			3,399,000		847,355
167	Woonsocket, R. I	6,468,410	6,468,410			5,281,000		
168	Mount Vernon, N. Y	5,979,143	4,862,093	1,117,050		5,848,100		131,043
169	Chelsea, Mass	3,724,433	3,724,433			2,987,433		
170	Pueblo, Colo	3,883,748	3,299,584	584,164		2,351,880		1,238,600
171	Lakewood, Ohio	5,892,588	3,361,088	2,531,500		4,784,500		823,215
172	Salem, Mass	2,907,816	2,907,816			2,475,500		
173	Wichita Falls, Tex	3,040,153	2,813,123	227,030		3,011,030		
174	Pittsfield, Mass	2,806,053	2,806,053			2,605,100		
175	Perth Amboy, N. J	5,645,528	5,645,528			2,602,615	$1,401,200	711,500
176	Beaumont, Tex	2,805,308	2,805,308			2,634,000		
177	Lexington, Ky	1,607,393	1,607,393			1,292,337	63,832	169,324
180	Kenosha, Wis	1,389,885	1,389,885			1,370,500		
181	Charleston, W. Va	2,555,894	1,142,803	1,413,091		2,510,700		
182	Fitchburg, Mass	3,350,768	3,350,768			2,530,500		
183	Oak Park, Ill	2,833,161	1,839,047	792,114	$202,000	1,417,064		1,005,845
184	Stockton, Calif	1,634,557	704,557	930,000		1,589,725		
185	Everett, Mass	2,584,139	2,584,139			1,650,365		
186	West Hoboken, N. J	1,221,400	1,221,400			1,221,400		
187	Springfield, Mo	303,408	153,408	150,000		296,500		
188	San Jose, Calif	1,785,223	681,754	1,103,469		1,724,475		
190	Medford, Mass	2,497,997	2,497,997			1,989,900		
191	Superior, Wis	1,594,125	1,594,125			1,582,450		11,675
193	Dubuque, Iowa	1,470,040	1,373,050	96,990		841,250		507,850
195	Madison, Wis	3,577,947	3,577,947			2,253,500		1,004,500
196	Joliet, Ill	1,310,594	1,004,894	305,700		516,200		740,400
197	Brookline, Mass	995,683	995,683			945,108		
198	Muncie, Ind	590,149	344,749	245,400		486,000		
199	Evanston, Ill	1,264,560	810,465	426,595	27,500	553,600	21,500	515,865
200	Columbia, S. C	2,523,223	2,237,723	285,500		2,080,626		89,000
202	Taunton, Mass	3,635,959	3,635,959			3,218,418		
204	Battle Creek, Mich	1,651,000	1,141,000	510,000		839,000		812,000
205	Newport News, Va	2,003,644	2,003,644			1,617,333		
206	Waterloo, Iowa	2,691,507	1,294,953	1,396,554		2,276,167		
207	East Chicago, Ind	948,814	646,314	302,500		793,065		
208	Hammond, Ind	748,085	446,085	302,000		487,550	110,000	
209	Aurora, Ill	915,597	553,628	361,969		597,500		257,100
210	Council Bluffs, Iowa	1,773,045	1,139,045	634,000		1,573,000		
211	Chicopee, Mass	1,729,774	1,729,774			1,387,500		
212	New Rochelle, N. Y	4,410,639	4,410,639			3,485,013		16,909
214	Auburn, N. Y	1,215,141	1,215,141			726,741		457,447
215	Quincy, Ill	471,424	343,924	127,500		231,800		127,800
218	Poughkeepsie, N. Y	2,405,784	2,405,784			2,246,244		103,414
219	Pontiac, Mich	2,747,300	1,277,300	1,470,000		2,528,500		218,800
220	Austin, Tex	2,872,060	2,868,235	3,825		2,748,000		
222	Easton, Pa	1,245,300	587,800	657,500		985,300		
223	Wilmington, N. C	2,734,579	2,066,400	668,179		2,576,400	68,975	
226	Portsmouth, Ohio	2,784,082	1,969,082	815,000		2,548,000		185,000
227	New Brunswick, N. J	3,737,108	3,737,108			3,201,682		148,800
228	Ogden, Utah	2,907,877	2,344,877	563,000		1,988,000	9,175	872,789
229	Oshkosh, Wis	1,530,751	1,530,751			1,520,150		
230	Hazleton, Pa	1,041,500	473,000	568,500		1,041,500		
237	Columbus, Ga	1,275,966	1,275,966			1,072,500		80,000
240	Moline, Ill	973,213	602,213	371,000		535,500		368,900
241	Kokomo, Ind	437,548	244,548	193,000		399,500		
242	Waltham, Mass	1,125,671	1,125,671			1,024,000		
243	West New York, N. J	3,352,095	3,352,095			2,519,620	338,278	221,736
244	Muskogee, Okla	4,691,735	3,145,423	1,546,312		4,484,154		
245	Newburgh, N. Y	1,035,877	1,035,877			706,538		317,268
246	Phoenix, Ariz	4,188,000	3,248,000	940,000		4,188,000		
248	Newport, R. I	1,760,958	1,760,958			1,690,500		
249	Cumberland, Md	2,080,900	2,080,900			2,009,900		41,000
250	Anderson, Ind	543,426	457,426	86,000		526,500		
251	Colorado Springs, Colo	2,008,579	1,641,518	367,061		1,821,230		14,000
252	Lynchburg, Va	3,262,800	3,262,800			3,262,800		

[1] Net debt is funded and floating debt less sinking fund assets.

PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR: 1921—Continued.

assigned to each, see p. 11. For a text discussion of this table, see p. 25.]

GROSS DEBT AT CLOSE OF YEAR—continued.								NET DEBT [1] AT CLOSE OF YEAR.		
Classified by character of outstanding debt obligations—Continued.			Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	City number.
Current—Continued.				General departments.		Public service enterprises and investments.				
Revenue bonds and notes.	Warrants.	Obligations on trust account.		Total.	Per capita.	Total.	Per capita.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.										
...	$22,023	...	$19.37	$878,865	$19.37	...	...	$743,716	$16.39	162
...	36,035	...	120.91	4,638,035	103.63	$773,500	$17.28	4,702,773	105.08	163
$217,347	115,640	$881	104.07	3,585,223	81.46	995,000	22.61	3,399,000	77.23	166
1,095,000	92,410	...	147.78	5,968,410	136.35	500,000	11.42	3,467,886	79.64	167
...	...	...	136.70	5,979,143	136.70	...	...	5,619,112	128.47	168
737,000	...	...	85.16	3,394,433	77.61	330,000	7.55	1,956,039	44.72	169
229,784	63,484	...	90.07	2,462,842	57.12	1,420,906	32.95	2,252,863	52.25	170
276,000	...	8,873	136.72	5,828,397	135.23	64,191	1.49	4,581,256	106.29	171
400,000	...	32,316	68.37	2,287,816	53.79	620,000	14.58	2,475,500	58.21	172
26,500	2,623	...	71.49	2,846,153	66.93	194,000	4.56	2,829,127	66.53	173
200,000	...	953	66.40	1,550,100	36.68	1,255,953	29.72	2,605,100	61.64	174
930,213	...	...	133.78	3,083,328	73.06	2,562,200	60.71	3,150,965	74.67	175
120,863	50,445	...	66.89	1,643,454	39.19	1,161,854	27.70	1,997,221	47.62	176
81,900	...	...	38.42	1,607,393	38.42	...	...	1,023,906	24.47	177
15,000	4,385	...	33.28	1,007,513	24.12	382,372	9.15	1,370,500	32.81	180
...	45,194	...	61.86	2,555,894	61.86	...	...	1,745,539	42.24	181
779,000	...	41,268	81.40	2,581,268	62.70	769,500	18.69	2,034,196	49.41	182
407,041	...	3,211	69.25	2,612,757	63.87	220,404	5.39	1,417,064	34.64	183
...	40,723	4,109	40.05	1,634,557	40.05	...	...	1,568,750	38.44	184
897,000	...	36,774	63.87	2,384,139	58.92	200,000	4.94	1,079,331	26.68	185
...	...	...	30.30	1,221,400	30.30	...	...	945,276	23.45	186
...	...	6,908	7.57	303,408	7.57	...	...	293,844	7.33	188
18,969	16,330	25,449	44.73	1,785,223	44.73	...	...	1,724,475	43.21	188
450,000	...	58,097	62.67	2,401,997	60.26	96,000	2.41	1,527,102	38.31	190
...	...	...	40.18	1,594,125	40.18	...	...	1,575,897	39.72	191
110,960	9,980	...	37.52	1,421,040	36.26	49.000	1.25	841,250	21.47	193
...	265,441	54,506	91.82	3,067,447	78.72	510,500	13.10	1,754,964	45.03	195
40,017	13,977	...	33.92	1,170,394	30.29	140,200	3.63	516,200	13.36	196
...	...	50,575	26.02	771,555	20.17	224,128	5.86	945,108	24.70	197
62,992	...	41,157	15.47	570,149	14.94	20,000	0.52	476,962	12.50	198
173,595	...	...	33.40	1,090,760	28.81	173,800	4.59	575,100	15.19	199
353,303	...	294	66.69	1,774,223	46.89	749,000	19.80	1,937,679	51.22	200
300,000	42,365	75,176	97.58	2,081,896	55.87	1,554,063	41.71	1,953,843	52.44	202
...	...	...	44.50	1,651,000	44.50	...	...	839,000	22.62	204
343,152	43,159	...	54.19	1,703,644	46.08	300,000	8.11	1,474,123	39.87	205
178,753	213,992	22,595	72.81	2,266,507	61.31	425,000	11.50	2,245,358	60.74	206
106,500	...	49,249	25.75	948,814	25.75	...	...	702,276	19.06	207
103,000	...	47,525	20.34	643,085	17.48	105,000	2.85	596,334	16.21	208
55,443	5,554	...	24.95	610,568	16.64	305,029	8.31	597,500	16.28	209
35,876	154,176	9,993	48.32	1,104,045	30.09	669,000	18.23	1,557,515	42.45	210
300,000	...	42,274	47.16	1,390,774	37.92	339,000	9.24	1,387,500	37.83	211
769,172	139,545	...	120.54	4,410,639	120.54	...	...	3,485,013	95.24	212
...	26,954	3,999	33.43	813,920	22.39	401,221	11.04	667,586	18.37	214
...	70,876	40,948	13.10	443,324	12.32	28,100	0.78	231,800	6.44	215
56,126	...	...	68.03	1,964,784	55.56	441,000	12.47	2,135,905	60.40	218
...	...	...	80.96	2,213,800	65.24	533,500	15.72	2,528,500	74.51	219
98,048	26,012	...	81.74	1,714,095	48.79	1,157,965	32.96	2,748,000	78.21	220
260,000	...	...	36.53	1,245,300	36.53	...	...	860,670	25.25	222
89,204	...	...	80.46	2,234,579	65.75	500,000	14.71	2,564,368	75.45	223
39,650	11,432	...	83.50	2,030,582	60.90	753,500	22.60	2,449,636	73.47	226
380,600	6,026	...	112.39	3,395,108	102.10	342,000	10.29	2,176,888	65.47	227
125	28,286	9,502	87.66	2,407,877	72.59	500,000	15.07	1,986,392	59.88	228
...	...	10,601	46.16	825,751	24.90	705,000	21.26	1,520,150	45.84	229
...	...	...	31.92	1,041,500	31.92	...	...	1,027,716	31.50	230
95,691	27,775	...	40.62	913,466	29.08	362,500	11.54	1,046,029	33.30	237
43,000	20,279	5,534	31.23	853,213	27.38	120,000	3.85	520,825	16.71	240
28,000	...	10,048	14.06	437,548	14.06	...	...	365,051	11.73	241
...	...	101,671	36.20	1,093,671	35.17	32,000	1.03	708,414	22.78	242
269,803	2,658	...	108.94	3,352,095	108.94	...	...	2,492,237	81.00	243
...	192,480	15,101	153.21	3,566,031	116.45	1,125,704	36.76	3,071,943	100.32	244
12,071	...	...	33.97	636,146	20.86	399,731	13.11	564,708	18.52	245
...	...	...	137.59	2,038,000	66.96	2,150,000	70.64	4,040,839	132.76	246
...	...	70,458	57.90	1,760,958	57.90	...	...	1,165,353	38.32	248
30,000	...	...	68.55	1,231,000	40.55	849,900	28.00	1,779,007	58.61	249
7,000	...	9,926	18.03	154,926	5.14	388,500	12.89	495,238	16.43	250
15,846	33,102	124,401	66.72	708,619	23.54	1,299,960	43.18	1,817,193	60.36	251
...	...	...	108.38	2,072,300	68.84	1,190,500	39.54	2,403,370	79.83	252

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	City and division of government.	Assessed valuation of property. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	Reported basis of assessment in practice (per cent of estimated true value).[2] Real property.	Personal property.	Other property.
	Grand total								
	Government of city	$36,173,924,570	$28,921,845,822	$6,867,575,449	$384,503,299	$678,197,285			
	Government of state	29,267,683,452	23,331,656,186	5,562,606,935	373,420,331	71,397,482			
	Government of county	12,517,084,345	9,349,833,628	2,908,583,330	258,667,387	36,098,163			
	Governments of other civil divisions	2,079,116,203	1,353,587,900	713,640,431	11,887,872				
	Group I								
	Government of city	18,615,960,949	16,388,435,504	2,112,772,501	114,752,944	607,940,002			
	Government of state	13,720,235,352	12,443,528,780	1,161,953,628	114,752,944	62,868,423			
	Group II								
	Government of city	3,235,909,436	1,971,800,890	1,264,108,546					
	Government of state	2,441,828,846	1,565,152,197	876,676,649					
	Governments of other civil divisions	608,326,470	406,535,190	201,791,280					
	Group III								
	Government of city	6,965,850,457	5,036,740,725	1,775,222,793	153,886,939	35,824,132			
	Government of state	6,821,602,124	4,772,794,502	1,894,920,683	153,886,939	5,605,782			
	Government of county	5,830,981,669	4,327,418,891	1,349,675,839	153,886,939	18,074,774			
	Governments of other civil divisions	248,415,280	150,274,380	98,140,900					
	Group IV								
	Government of city	4,144,514,747	3,132,385,454	932,902,586	79,226,707	23,652,300			
	Government of state	3,422,205,987	2,471,125,907	873,780,010	77,300,070	1,648,333			
	Government of county	3,834,619,594	2,872,698,499	884,621,025	77,300,070	13,505,980			
	Governments of other civil divisions	824,408,960	522,535,672	295,974,299	5,898,989				
	Group V								
	Government of city	3,211,688,981	2,392,483,249	782,569,023	36,636,709	10,780,851			
	Government of state	2,861,811,143	2,079,054,800	755,275,965	27,480,378	1,274,944			
	Government of county	2,851,483,082	2,149,716,238	674,286,466	27,480,378	4,517,409			
	Governments of other civil divisions	397,965,493	274,242,658	117,733,952	5,988,883				
	ALABAMA.								
36	Birmingham								
	Government of city	132,071,995	[4] 132,071,995	(4)			60	60	
	Government of state	132,071,995	[4] 132,071,995	(4)			60	60	
	Government of county	132,071,995	[4] 132,071,995	(4)			60	60	
116	Mobile								
	Government of city								
	City corporation	35,841,352	27,726,984	8,114,368			60	60	
	School district	35,841,352	27,726,984	8,114,368			60	60	
	Government of state	35,841,352	27,726,984	8,114,368			60	60	
	Government of county	35,841,352	27,726,984	8,114,368			60	60	
166	Montgomery								
	Government of city	29,285,707	20,216,241	9,069,466			60	60	
	Government of state	29,285,707	20,216,241	9,069,466			60	60	
	Government of county	29,285,707	20,216,241	9,069,466			60	60	
	ARIZONA.								
246	Phoenix								
	Government of city								
	City corporation	41,000,000	[4] 41,000,000	(4)			100	100	
	School district	41,132,195	[4] 41,132,195	(4)			100	100	
	Government of state [5]								
	Government of county [5]								
	CALIFORNIA.								
127	Berkeley								
	Government of city								
	City corporation	53,440,390	47,433,590	6,006,800			70	60	
	School district	43,045,207	37,200,950	5,844,257			50	50	
	Government of county	40,864,330	35,111,775	5,752,555			50	50	
146	Fresno								
	Government of city								
	City corporation	35,444,015	29,611,915	5,832,100			60	60	
	School district	35,444,015	29,611,915	5,832,100			60	60	
	Government of county	35,444,015	29,611,915	5,832,100			60	60	
121	Long Beach								
	Government of city								
	City corporation	66,741,310	59,768,625	6,972,685			65	65	
	School district	46,680,145	[4] 46,680,145	(4)			45	45	
	Government of county	46,680,145	[4] 46,680,145	(4)			45	45	
9	Los Angeles								
	Government of city								
	City corporation	636,147,965	492,326,550	143,821,415			50	50	
	County	636,147,965	492,326,550	143,821,415			50	50	
	School district	677,132,720	[4] 677,132,720	(4)			50	50	
31	Oakland								
	Government of city								
	City corporation	164,030,575	137,318,375	26,712,200			50	50	
	School districts	154,635,552	129,893,862	24,741,690			47	47	
	Sanitary districts	2,769,909	2,514,009	255,900			50	50	
	Government of county	154,635,552	129,893,862	24,741,690			47	47	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[3] Less than one-half of 1 cent.
[4] Valuation of personal property included with that of real property.

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921.

of this table, see p. 26.]

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.		
...	...	...	...	...	...	$1,074,101,320	$1,059,185,427	$36.46	$8,886,495	$0.31	$6,029,398	
$1,245.14	$1,549.08	$23.34	...	...	...	924,960,468	914,746,007	31.49	7,008,146	0.24	3,206,315	
1,007.42	1,236.72	2.46	...	...	...	80,506,542	76,331,225	2.63	1,742,981	0.06	2,432,336	
430.85	553.44	1.24	...	...	...	67,017,309	66,492,594	2.29	135,368	(3)	389,347	
...	...	...	...	...	...	1,617,001	1,615,601	...	...	...	1,400	
...	...	...	...	...	...	538,377,258	529,217,382	37.85	7,914,946	0.57	1,244,930	
1,331.28	1,646.35	43.47	...	...	...	513,249,950	506,187,974	36.20	6,399,817	0.46	662,159	
981.17	1,198.44	4.50	...	...	...	25,127,308	23,029,408	1.65	1,515,129	0.11	582,771	
...	...	...	...	...	...	89,608,056	89,446,568	39.54	...	...	161,488	
1,430.54	1,871.27	...	...	...	...	77,759,671	77,649,349	34.33	...	...	110,322	
1,079.49	1,402.67	...	...	...	...	11,500,652	11,449,486	5.06	...	...	51,166	
...	...	...	...	...	...	347,733	347,733	...	...	...	...	
...	...	...	...	...	...	216,388,115	213,913,552	36.28	536,620	0.09	1,937,943	
1,181.29	1,486.24	6.08	...	...	...	161,361,764	160,034,965	27.14	322,319	0.06	1,004,480	
1,156.83	1,422.46	0.95	...	...	...	23,851,339	22,862,016	3.88	146,521	0.02	842,802	
988.83	1,278.67	3.07	...	...	...	30,996,153	30,837,712	5.23	67,780	0.01	90,661	
...	...	...	...	...	...	178,859	178,859	...	...	...	...	
...	...	...	...	...	...	131,444,237	129,604,432	32.95	277,232	0.07	1,562,573	
1,053.73	1,271.15	6.01	...	...	...	98,640,598	97,593,544	24.81	182,063	0.05	864,991	
870.09	1,045.89	0.42	...	...	...	11,150,430	10,607,105	2.70	44,521	0.01	498,804	
974.94	1,235.21	3.43	...	...	...	21,097,123	20,847,697	5.30	50,648	0.01	198,778	
...	...	...	...	...	...	556,086	556,086	...	...	...	...	
...	...	...	...	...	...	98,283,654	97,003,493	32.59	157,697	0.05	1,122,464	
1,078.97	1,338.97	3.62	...	...	...	73,948,485	73,280,175	24.62	103,947	0.03	564,363	
961.43	1,174.63	0.43	...	...	...	8,876,813	8,383,210	2.82	36,810	0.01	456,793	
957.96	1,236.38	1.52	...	...	...	14,924,033	14,807,185	4.97	16,940	0.01	99,908	
...	...	...	...	...	...	534,323	532,923	...	...	...	1,400	
...	...	...	$33.00	$19.80	...	4,358,376	4,358,376	24.21	...	...	...	36
733.62	1,222.70	...	15.00	9.00	...	1,981,080	1,981,080	11.00	...	...	...	
733.62	1,222.70	...	6.50	3.90	...	858,468	858,468	4.77	...	...	...	
733.62	1,222.70	...	11.50	6.90	...	1,518,828	1,518,828	8.44	...	...	...	
...	...	...	34.00	20.40	...	1,218,606	1,218,606	19.98	...	...	...	116
...	...	...	20.00	12.00	...	716,827	716,827	11.75	...	...	...	
587.58	979.30	...	11.00	6.60	...	394,255	394,255	6.46	...	...	...	
587.58	979.30	...	9.00	5.40	(5)	322,572	322,572	5.29	...	...	(5)	
587.58	979.30	...	6.50	3.90	...	232,969	232,969	3.82	...	...	...	
587.58	979.30	...	7.50	4.50	...	268,810	268,810	4.41	...	...	...	
...	...	...	29.50	17.70	...	863,930	863,930	19.63	...	...	...	166
665.40	1,109.00	...	12.50	7.50	...	366,073	366,073	8.32	...	...	...	
665.40	1,109.00	...	6.50	3.90	...	190,357	190,357	4.32	...	...	...	
665.40	1,109.00	...	10.50	6.30	...	307,500	307,500	6.99	...	...	...	
...	...	...	19.30	19.30	...	792,032	792,032	26.02	...	...	...	246
...	...	...	19.30	19.30	...	792,032	792,032	26.02	...	...	...	
1,347.00	1,347.00	...	14.80	14.80	...	606,800	606,800	19.94	...	...	...	
1,351.34	1,351.34	...	4.50	4.50	...	185,232	185,232	6.08	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	45.76	25.83	...	2,099,065	2,099,065	36.41	...	...	...	127
...	...	...	29.96	17.93	...	1,453,409	1,453,409	25.21	...	...	...	
927.08	1,349.20	...	[6] 15.76	[6] 10.83	...	842,167	842,167	14.61	...	...	...	
708.91	1,417.82	...	14.20	7.10	...	611,242	611,242	10.60	...	...	...	
708.91	1,417.82	...	15.80	7.90	...	645,656	645,656	11.20	...	...	...	
...	...	...	57.30	34.38	...	2,030,913	2,030,913	40.30	...	...	...	142
...	...	...	39.30	23.58	...	1,392,921	1,392,921	27.64	...	...	...	
703.36	1,172.28	...	[6] 21.90	[6] 13.14	...	776,195	776,195	15.40	...	...	...	
703.36	1,172.28	...	17.40	10.44	...	616,726	616,726	12.24	...	...	...	
703.36	1,172.28	...	18.00	10.80	...	637,992	637,992	12.66	...	...	...	
...	...	...	41.02	20.99	...	2,168,319	2,168,319	36.45	...	...	...	121
...	...	...	27.82	15.05	...	1,552,141	1,552,141	26.09	...	...	...	
1,121.98	1,726.13	...	[6] 12.62	[6] 8.21	...	842,603	842,603	14.16	...	...	...	
784.74	1,743.86	...	15.20	6.84	...	709,538	709,538	11.93	...	...	...	
784.74	1,743.86	...	13.20	5.94	...	616,178	616,178	10.36	...	...	...	
...	...	...	42.19	21.10	...	27,288,452	27,288,452	45.48	...	...	...	9
...	...	...	42.19	15.65	...	27,288,452	27,288,452	45.48	...	...	...	
1,060.28	2,120.56	...	[6] 16.36	[6] 8.18	...	10,407,904	10,407,904	17.35	...	...	...	
1,060.28	2,120.56	...	[6] 14.93	[6] 7.47	...	9,499,802	9,499,802	15.83	...	...	...	
1,060.28	2,120.56	...	10.90	5.45	...	7,380,746	7,380,746	12.30	...	...	...	
...	...	...	51.56	25.01	...	7,939,153	7,939,153	35.59	...	...	...	31
...	...	...	35.76	17.58	...	5,495,911	5,495,911	24.64	...	...	...	
735.34	1,470.68	...	24.05	12.02	...	3,944,806	3,944,806	17.68	...	...	...	
693.22	1,474.94	...	10.00	4.70	...	1,546,355	1,546,355	6.93	...	...	...	
(7)	(7)	...	[6] 1.71	[6] 0.86	...	4,750	4,750	(7)	...	...	...	
693.22	1,474.94	...	15.80	7.43	...	2,443,242	2,443,242	10.95	...	...	...	

[5] Not reported.

[6] Average rate.

[7] Per capita not computed; population not known.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2] Real property.	Personal property.	Other property.
	CALIFORNIA—continued.								
150	Pasadena								
	Government of city								
	City corporation	$74,233,665	$58,044,685	$16,188,980			75	75	
	School district	54,139,390	[4] 54,139,390	(4)			55	55	
	Government of county	54,139,390	[4] 54,139,390	(4)			55	55	
94	San Diego								
	Government of city								
	City corporation	88,067,609	77,382,569	10,685,040			90	[5] 40	
	School district	57,889,539	50,942,794	6,946,745			60	[5] 35	
	Government of county	57,889,539	50,942,794	6,946,745			60	[5] 35	
11	San Francisco								
	Government of city	585,014,068	487,000,755	98,013,313			50	50	
188	San Jose								
	Government of city								
	City corporation	29,780,960	24,440,825	5,340,135			60	60	
	School districts	30,052,410	27,961,400	2,091,010			60	60	
	Government of county	29,780,960	24,440,825	5,340,135			60	60	
184	Stockton								
	Government of city								
	City corporation	52,989,382	45,321,253	7,668,129			[6] 100	80	
	School district	39,636,172	[4] 39,636,172	(4)			(7)	(7)	
	Government of county	37,289,592	[4] 37,289,592	(4)			(7)	(7)	
	COLORADO.								
251	Colorado Springs								
	Government of city								
	City corporation	38,431,300	[4] 38,431,300	(4)			100	100	
	School district	38,431,300	[4] 38,431,300	(4)			100	100	
	Government of state	38,431,300	[4] 38,431,300	(4)			100	100	
	Government of county	38,431,300	[4] 38,431,300	(4)			100	100	
25	Denver								
	Government of city								
	City corporation	374,222,490	234,653,780	139,568,710			100	100	
	School district	374,222,490	234,653,780	139,568,710			100	100	
	Government of state	374,222,490	234,653,780	139,568,710			100	100	
170	Pueblo								
	Government of city								
	City corporation	33,750,587	24,147,835	9,602,752			100	100	
	School districts	33,750,587	24,147,835	9,602,752			100	100	
	Government of state	33,750,587	24,147,835	9,602,752			100	100	
	Government of county	33,750,587	24,147,835	9,602,752			100	100	
	CONNECTICUT.								
44	Bridgeport								
	Government of city	244,925,794	[4] 244,925,794	(4)		[8] $1,914,622	100	100	
	Government of state	244,925,794	[4] 244,925,794	(4)			100	100	
	Government of county	244,925,794	[4] 244,925,794	(4)			100	100	
	DISTRICT OF COLUMBIA.								
14	Washington								
	Government of city	842,589,165	434,794,786	407,794,379			67	100	
	GEORGIA.								
33	Atlanta								
	Government of city	235,993,553	153,683,875	61,032,781	$21,276,897		70	70	80
	Government of state	182,314,389	115,262,906	45,774,586	21,276,897		52	52	80
	Government of county	182,314,389	115,262,906	45,774,586	21,276,897		52	52	80
137	Augusta								
	Government of city								
	City corporation	49,099,580	28,980,463	15,975,252	4,143,865		67	67	80
	School district	44,143,326	[4] 39,999,461	(4)	4,143,865		59	59	80
	Government of state	44,143,326	[4] 39,999,461	(4)	4,143,865		59	59	80
	Government of county	44,143,326	[4] 39,999,461	(4)	4,143,865		59	59	80
237	Columbus								
	Government of city	32,885,668	20,728,935	10,357,179	1,799,554		60	60	80
	Government of state	25,903,140	[4] 24,103,586	(4)	1,799,554		47	47	80
	Government of county	25,903,140	[4] 24,103,586	(4)	1,799,554		47	47	80
136	Macon								
	Government of city								
	City corporation	46,074,913	29,151,745	11,541,692	5,381,476		75	75	80
	School district	41,420,256	[4] 36,038,780	(4)	5,381,476		66	66	80
	Government of state	41,420,256	[4] 36,038,780	(4)	5,381,476		66	66	80
	Government of county	41,420,256	[4] 36,038,780	(4)	5,381,476		66	66	80

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[3] Average rate.
[4] Valuation of personal property included with that of real property.

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
			$38.34	$23.23		$2,291,548	$2,291,548	$46.47				150
			25.14	15.97		1,576,908	1,576,908	31.98				
$1,505.36	$2,007.14		[3] 10.74	[3] 8.06		797,301	797,301	16.17				
1,097.87	1,996.13		14.40	7.91		779,607	779,607	15.81				
1,097.87	1,996.13		13.20	7.26		714,640	714,640	14.49				
			59.30	38.04		4,066,589	4,066,589	53.19				94
			33.10	23.41		2,549,883	2,549,883	33.35				
1,151.93	1,452.76		21.00	16.65		1,849,420	1,849,420	24.19				
757.20	1,356.11		12.10	6.76		700,463	700,463	9.16				
757.20	1,356.11		26.20	14.63		1,516,706	1,516,706	19.84				
			31.80	15.90		18,603,447	18,603,447	36.06				11
1,133.92	2,267.83		31.80	15.90		18,603,447	18,603,447	36.06				
			46.10	27.66		1,376,192	1,376,192	34.48				188
			23.60	14.16		706,120	706,120	17.69				
746.16	1,243.61		[3] 11.86	[3] 7.12		353,249	353,249	8.85				
746.16	1,243.61		[3] 11.74	[3] 7.04		352,871	352,871	8.84				
746.16	1,243.61		22.50	13.50		670,072	670,072	16.79				
			40.68			1,731,209	1,731,209	42.42				184
			23.18			1,078,641	1,078,641	26.43				
1,298.38	1,541.73		[3] 11.98	[3] 10.09		634,716	634,716	15.55				
913.69			11.20			443,925	443,925	10.88				
913.69			17.50			652,568	652,568	15.99				
			33.39	33.39		1,283,165	1,283,165	42.62				251
			21.76	21.76		836,209	836,209	27.77				
1,276.58	1,276.58		10.70	10.70		411,215	411,215	13.66				
1,276.58	1,276.58		[3] 11.06	[3] 11.06		424,994	424,994	14.11				
1,276.58	1,276.58		3.47	3.47		133,357	133,357	4.43				
1,276.58	1,276.58		8.16	8.16		313,599	313,599	10.42				
			25.50	25.50		9,542,673	9,542,673	36.88				25
			22.03	22.03		8,244,121	8,244,121	31.86				
1,446.48	1,446.48		12.46	12.46		4,662,812	4,662,812	18.02				
1,446.48	1,446.48		9.57	9.57		3,581,309	3,581,309	13.84				
1,446.48	1,446.48		3.47	3.47		1,298,552	1,298,552	5.02				
			45.42	45.42		1,533,021	1,533,021	35.55				170
			35.95	35.95		1,213,403	1,213,403	28.14				
782.77	782.77		[3] 22.51	[3] 22.51		759,811	759,811	17.62				
782.77	782.77		[3] 13.44	[3] 13.44		453,592	453,592	10.52				
782.77	782.77		3.47	3.47		117,115	117,115	2.71				
782.77	782.77		6.00	6.00		202,503	202,503	4.70				
			30.25	30.25	$2.00	7,509,717	7,410,339	50.49	[8] $19,146	$0.13	$80,232	44
1,668.88	1,668.88	$13.04	[3] 28.78	[3] 28.78	2.00	7,149,230	7,049,852	48.04	[8] 19,146	0.13	80,232	
1,668.88	1,668.88		1.04	1.04		254,723	254,723	1.73				
1,668.88	1,668.88		0.43	0.43		105,764	105,764	0.72				
			13.18	10.46		11,085,321	11,085,321	24.71				14
1,878.51	2,363.19		[3] 13.18	[3] 10.46		11,085,321	11,085,321	24.71				
			31.25	19.63	4.00	6,635,769	6,569,611	32.38			66,158	33
1,163.09	1,642.83		16.25	11.50	3.00	3,887,014	3,834,895	18.90			52,119	
898.53	1,657.37		5.00	2.71	1.00	925,611	911,572	4.49			14,039	
898.53	1,657.37		10.00	5.42		1,823,144	1,823,144	8.99				
			43.60	27.86	1.00	2,035,178	2,028,730	38.43			6,448	137
			32.00	20.85		1,516,668	1,516,668	28.73				
930.04	1,375.44		21.00	14.20		1,031,091	1,031,091	19.53				
836.16	1,382.30		11.00	6.65		485,577	485,577	9.20				
836.16	1,382.30		5.00	3.02	1.00	227.164	220.716	4.18			6,448	
836.16	1,382.30		6.60	3.99		291,346	291,346	5.52				
			27.00	14.93	3.00	814,932	804,123	25.60			10,809	237
1,047.01	1,721.15		15.00	9.12	2.00	500,491	493,285	15.71			7,206	
824.70	1,704.40		5.00	2.42	1.00	133,119	129,516	4.12			3,603	
824.70	1,704.40		7.00	3.39		181,322	181,322	5.77				
			32.00	22.61	1.00	1,395,332	1,383,631	25.87			11,701	136
			19.61	14.24		870,434	870,434	16.28				
861.66	1,140.50		12.50	9.44		575,936	575,936	10.77				
774.62	1,146.98		7.11	4.80		294,498	294,498	5.51				
774.62	1,146.98		5.00	3.38	1.00	218,802	207,101	3.87			11,701	
774.62	1,146.98		7.39	4.99		306,096	306,096	5.72				

[5] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.
[6] Basis in practice for all real property except improvements, which are assessed at 60 per cent.

Not reported.
[8] Includes corporation tax.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]		
		Subject to the general property tax.				Subject to special property taxes.[1]			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	ILLINOIS.								
209	Aurora								
	Government of city								
	City corporation	$15,969,347	$10,083,518	$4,043,835	$1,841,994		50	50	50
	School districts	16,835,304	10,553,890	4,196,741	2,084,673		50	50	50
	Government of state	15,969,347	10,083,518	4,043,835	1,841,994		50	50	50
	Government of county	15,969,347	10,083,518	4,043,835	1,841,994		50	50	50
	Government of township	15,969,347	10,083,518	4,043,835	1,841,994		50	50	50
2	Chicago								
	Government of city								
	City corporation	1,654,814,838	1,166,211,873	410,447,348	78,155,617		40	40	50
	County	1,654,814,838	1,166,211,873	410,447,348	78,155,617		40	40	50
	School district	1,654,814,838	1,166,211,873	410,447,348	78,155,617		40	40	50
	Sanitary district	1,764,288,162	1,243,025,431	429,803,166	91,459,565		40	40	50
	Park districts	1,641,731,382	1,156,004,618	409,186,659	76,540,105		40	40	50
	Government of state	1,654,814,838	1,166,211,873	410,447,348	78,155,617		40	40	50
158	Cicero								
	Government of city								
	City corporation	11,000,822	6,013,570	3,578,173	1,409,079		40	40	50
	School districts	11,000,822	6,013,570	3,578,173	1,409,079		40	40	50
	Park district	1,197,863	901,247	176,593	120,023		40	40	50
	Government of state	11,000,822	6,013,570	3,578,173	1,409,079		40	40	50
	Government of county	11,000,822	6,013,570	3,578,173	1,409,079		40	40	50
	Government of sanitary district	11,000,822	6,013,570	3,578,173	1,409,079		40	40	50
106	East St. Louis								
	Government of city								
	City corporation	23,474,513	14,297,650	4,976,006	4,200,857		50	50	50
	School district	23,474,513	14,297,650	4,976,006	4,200,857		50	50	50
	Park district	23,474,513	14,297,650	4,976,006	4,200,857		50	50	50
	Government of state	23,474,513	14,297,650	4,976,006	4,200,857		50	50	50
	Government of county	23,474,513	14,297,650	4,976,006	4,200,857		50	50	50
	Government of sanitary district	23,474,513	14,297,650	4,976,006	4,200,857		50	50	50
199	Evanston								
	Government of city								
	City corporation	21,702,904	16,463,877	4,691,773	547,254		40	40	50
	School districts	21,702,904	16,463,877	4,691,773	547,254		40	40	50
	Park districts	6,525,340	5,446,535	964,963	113,842		40	40	50
	Government of state	21,702,904	16,463,877	4,691,773	517,254		40	40	50
	Government of county	21,702,904	16,463,877	4,691,773	547,254		40	40	50
	Government of sanitary district	21,702,904	16,463,877	4,691,773	547,254		40	40	50
196	Joliet								
	Government of city								
	City corporation	12,769,421	8,891,460	3,333,790	544,171		29	29	50
	School districts	12,769,421	8,891,460	3,333,790	544,171		29	29	50
	Government of state	12,769,421	8,891,460	3,333,790	544,171		29	29	50
	Government of county	12,769,421	8,891,460	3,333,790	544,171		29	29	50
	Government of township	12,769,421	8,891,460	3,333,790	544,171		29	29	50
240	Moline								
	Government of city								
	City corporation	12,009,291	7,309,135	3,892,240	807,916		25	25	50
	School district	12,009,291	7,309,135	3,892,240	807,916		25	25	50
	Government of state	12,009,291	7,309,135	3,892,240	807,916		25	25	50
	Government of county	12,009,291	7,309,135	3,892,240	807,916		25	25	50
	Government of township	12,009,291	7,309,135	3,892,240	807,916		25	25	50
183	Oak Park								
	Government of city								
	City corporation	16,643,385	13,174,513	3,029,565	439,307		40	40	50
	School districts	16,643,385	13,174,513	3,029,565	439,307		40	40	50
	Park district	16,643,385	13,174,513	3,029,565	439,307		40	40	50
	Government of state	16,643,385	13,174,513	3,029,565	439,307		40	40	50
	Government of county	16,643,385	13,174,513	3,029,565	439,307		40	40	50
	Government of sanitary district	16,643,385	13,174,513	3,029,565	439,307		40	40	50
92	Peoria								
	Government of city								
	City corporation	40,432,645	27,137,535	10,993,490	2,301,620		50	50	50
	School district	41,792,345	28,081,905	11,408,820	2,301,620		50	50	50
	Pleasure driveway and park district	40,432,645	27,137,535	10,993,490	2,301,620		50	50	50
	Government of state	40,432,645	27,137,535	10,993,490	2,301,620		50	50	50
	Government of county	40,432,645	27,137,535	10,993,490	2,301,620		50	50	50
215	Quincy								
	Government of city								
	City corporation	18,576,018	11,775,860	6,400,996	399,162		35	35	50
	School district	18,576,018	11,775,860	6,400,996	399,162		35	35	50
	Government of state	18,576,018	11,775,860	6,400,996	399,162		35	35	50
	Government of county	18,576,018	11,775,860	6,400,996	399,162		35	35	50
	Government of township	18,576,018	11,775,860	6,400,996	399,162		35	35	50
108	Rockford								
	Government of city								
	City corporation	42,277,509	26,247,175	15,055,200	975,134		50	50	50
	School district	42,277,509	26,247,175	15,055,200	975,134		50	50	50
	Park district	46,031,965	28,799,525	15,966,320	1,266,120		50	50	50
	Government of state	42,277,509	26,247,175	15,055,200	975,134		50	50	50
	Government of county	42,277,509	26,247,175	15,055,200	975,134		50	50	50
	Government of township	42,277,509	26,247,175	15,055,200	975,134		50	50	50

[1] Bank stock only, unless otherwise specified in footnotes.

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

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
			$69.05	$34.52		$1,125,466	$1,125,466	$30.67				209
			51.80	25.90		849,996	849,996	23.16				
$435.16	$870.31		25.55	12.77		408,016	408,016	11.12				
435.16	870.31		[3] 26.25	[3] 13.13		441,980	441,980	12.04				
435.16	870.31		4.00	2.00		63,877	63,877	1.74				
435.16	870.31		10.00	5.00		159,693	159,693	4.35				
435.16	870.31		3.25	1.62		51,900	51,900	1.42				
			54.27	21.92		89,940,784	89,940,784	32.97				2
			50.27	20.30		83,321,525	83,321,525	30.54				
606.60	1,502.17		23.00	9.29		38,060,741	38,060,741	13.95				
606.60	1,502.17		5.20	2.10		8,605,037	8,605,037	3.15				
606.60	1,502.17		16.10	6.50		26,642,519	26,642,519	9.77				
606.60	1,502.17		1.70	0.69		2,999,290	2,999,290	1.10				
606.60	1,502.17		[3] 4.27	[3] 1.72		7,013,938	7,013,938	2.57				
606.60	1,502.17		4.00	1.62		6,619,259	6,619,259	2.43				
			97.40	39.97		1,037,168	1,037,168	22.27				158
			86.50	35.50		917,260	917,260	19.70				
236.26	575.51		36.80	15.11		404,830	404,830	8.69				
236.26	575.51		46.20	18.96		508,238	508,238	10.91				
(4)	(4)		3.50	1.43		4,192	4,192	(4)				
236.26	575.51		4.00	1.64		44,003	44,003	0.94				
236.26	575.51		5.20	2.13		57,204	57,204	1.23				
236.26	575.51		1.70	0.70		18,701	18,701	0.40				
			68.70	34.35		1,612,698	1,612,698	24.00				106
			47.80	23.90		1,122,081	1,122,081	16.70				
349.37	698.74		18.50	9.25		434,278	434,278	6.46				
349.37	698.74		25.90	12.95		607,990	607,990	9.05				
349.37	698.74		3.40	1.70		79,813	79,813	1.19				
349.37	698.74		4.00	2.00		93,898	93,898	1.40				
349.37	698.74		5.00	2.50		117,372	117,372	1.74				
349.37	698.74		11.90	5.95		279,347	279,347	4.16				
			73.63	29.59		1,577,784	1,577,784	41.67				199
			62.73	25.21		1,341,222	1,341,222	35.43				
573.26	1,425.91		20.90	8.40		453,591	453,591	11.98				
573.26	1,425.91		40.50	16.28		878,968	878,968	23.22				
(4)	(4)		[3] 1.33	[3] 0.53		8,663	8,663	(4)				
573.26	1,425.91		4.00	1.61		86,812	86,812	2.29				
573.26	1,425.91		5.20	2.09		112,855	112,855	2.98				
573.26	1,425.91		1.70	0.68		36,895	36,895	0.97				
			85.37	25.21		1,090,083	1,090,083	28.21				196
			70.57	20.84		901,095	901,095	23.32				
330.50	1,119.25		23.90	7.06		305,189	305,189	7.90				
330.50	1,119.25		46.67	13.78		595,906	595,906	15.42				
330.50	1,119.25		4.00	1.18		51,078	51,078	1.32				
330.50	1,119.25		5.00	1.48		63,847	63,847	1.65				
330.50	1,119.25		5.80	1.71		74,063	74,063	1.92				
			64.00	16.56		768,595	768,595	24.66				240
			54.20	14.02		650,904	650,904	20.89				
385.32	1,489.44		27.50	7.11		330,256	330,256	10.60				
385.32	1,489.44		26.70	6.91		320,648	320,648	10.29				
385.32	1,489.44		4.00	1.03		48,037	48,037	1.54				
385.32	1,489.44		5.20	1.35		62,448	62,448	2.00				
385.32	1,489.44		0.60	0.16		7,206	7,206	0.23				
			81.70	32.86		1,359,765	1,359,765	33.24				183
			70.80	28.48		1,178,351	1,178,351	28.80				
406.83	1,011.70		21.60	8.69		359,497	359,497	8.79				
406.83	1,011.70		46.00	18.50		765,595	765,595	18.71				
406.83	1,011.70		3.20	1.29		53,259	53,259	1.30				
406.83	1,011.70		4.00	1.61		66,574	66,574	1.63				
406.83	1,011.70		5.20	2.09		86,546	86,546	2.12				
406.83	1,011.70		1.70	0.68		28,294	28,294	0.69				
			62.60	31.30		2,565,620	2,565,620	33.50				
			52.60	26.30		2,161,293	2,161,293	28.22				92
527.89	1,055.78		23.70	11.85		958,253	958,253	12.51				
527.89	1,055.78		25.40	12.70		1,061,526	1,061,526	13.86				
527.89	1,055,78		3.50	1.75		141,514	141,514	1.85				
527.89	1,055.78		4.00	2.00		161,731	161,731	2.11				
527.89	1,055.78		6.00	3.00		242,596	242,596	3.17				
			50.75	17.89		942,732	942,732	26.20				215
			42.00	14.80		780,192	780,192	21.68				
516.32	1,465.68		18.50	6.52		343,656	343,656	9.55				
516.32	1,465.68		23.50	8.28		436,536	436,536	12.13				
516.32	1,465.68		4.00	1.41		74,304	74,304	2.07				
516.32	1,465.68		4.50	1.59		83,592	83,592	2.32				
516.32	1,465.68		0.25	0.09		4,644	4,644	0.13				
			62.60	31.29		2,656,332	2,656,332	39.87				
			47.45	23.72		2,015,829	2,015,829	30.26				108
634.62	1,269.25		19.25	9.62		813,842	813,842	12.22				
634.62	1,269.25		25.60	12.80		1,082,304	1,082,304	16.25				
634.62	1,269.25		2.60	1.30		119,683	119,683	1.79				
634.62	1,269.25		4.00	2.00		169,110	169,110	2.54				
634.62	1,269.25		7.50	3.75		317,081	317,081	4.76				
634.62	1,269.25		3.65	1.82		154,312	154,312	2.31				

[3] Average rate.

[4] Per capita not computed; population not known.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]		
		Subject to the general property tax.				Subject to special property taxes.[1]			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	ILLINOIS—continued.								
120	Springfield								
	Government of city								
	City corporation	$29,038,538	$20,551,325	$7,764,215	$722,998		50	50	50
	School district	30,420,673	21,478,675	7,994,735	947,263		50	50	50
	Pleasure driveway and park district	29,038,538	20,551,325	7,764,215	722,998		50	50	50
	Government of state	29,038,538	20,551,325	7,764,215	722,998		50	50	50
	Government of county	29,038,538	20,551,325	7,764,215	722,998		50	50	50
	Government of township	29,038,538	20,551,325	7,764,215	722,998		50	50	50
	INDIANA.								
250	Anderson								
	Government of city								
	City corporation	35,177,060	[3] 20,623,400	[3] 14,553,660			100	100	
	School district	35,177,060	[3] 20,623,400	[3] 14,553,660			100	100	
	Government of state	35,177,060	[3] 20,623,400	[3] 14,553,660			100	100	
	Government of county	35,177,060	[3] 20,623,400	[3] 14,553,660			100	100	
	Government of township	35,177,060	[3] 20,623,400	[3] 14,553,660			100	100	
207	East Chicago								
	Government of city								
	City corporation	88,421,030	[3] 67,488,135	[3] 20,932,895			100	100	
	School district	88,421,030	[3] 67,488,135	[3] 20,932,895			100	100	
	Government of state	88,421,030	[3] 67,488,135	[3] 20,932,895			100	100	
	Government of county	88,421,030	[3] 67,488,135	[3] 20,932,895			100	100	
	Government of township	88,421,030	[3] 67,488,135	[3] 20,932,895			100	100	
83	Fort Wayne								
	Government of city								
	City corporation	145,438,770	85,820,530	59,618,240			100	100	
	School district	145,438,770	85,820,530	59,618,240			100	100	
	Government of state	145,438,770	85,820,530	59,618,240			100	100	
	Government of county	145,438,770	85,820,530	59,618,240			100	100	
	Government of township	145,438,770	85,820,530	59,618,240			100	100	
128	Gary								
	Government of city								
	City corporation	130,273,220	[3] 97,778,025	[3] 32,495,195			100	100	
	School district	130,273,220	[3] 97,778,025	[3] 32,495,195			100	100	
	Government of state	130,273,220	[3] 97,778,025	[3] 32,495,195			100	100	
	Government of county	130,273,220	[3] 97,778,025	[3] 32,495,195			100	100	
	Government of township	130,273,220	[3] 97,778,025	[3] 32,495,195			100	100	
208	Hammond								
	Government of city								
	City corporation	57,536,525	[3] 43,202,065	[3] 14,334,460			100	100	
	School district	57,536,525	[3] 43,202,065	[3] 14,334,460			100	100	
	Government of state	57,536,525	[3] 43,202,065	[3] 14,334,460			100	100	
	Government of county	57,536,525	[3] 43,202,065	[3] 14,334,460			100	100	
	Government of township	57,536,525	[3] 43,202,065	[3] 14,334,460			100	100	
21	Indianapolis								
	Government of city								
	City corporation	608,326,470	406,535,190	201,791,280			100	100	
	County	608,326,470	406,535,190	201,791,280			100	100	
	School district	608,326,470	406,535,190	201,791,280			100	100	
	Government of state	608,326,470	406,535,190	201,791,280			100	100	
	Government of township	608,326,470	406,535,190	201,791,280			100	100	
241	Kokomo								
	Government of city								
	City corporation	49,970,910	[3] 25,934,880	[3] 24,036,030			100	100	
	School district	49,970,910	[3] 25,934,880	[3] 24,036,030			100	100	
	Government of state	49,970,910	[3] 25,934,880	[3] 24,036,030			100	100	
	Government of county	49,970,910	[3] 25,934,880	[3] 24,036,030			100	100	
	Government of township	49,970,910	[3] 25,934,880	[3] 24,036,030			100	100	
198	Muncie								
	Government of city								
	City corporation	58,188,780	[3] 43,282,245	[3] 14,906,535			100	100	
	School district	58,188,780	[3] 43,282,245	[3] 14,906,535			100	100	
	Government of state	58,188,780	[3] 43,282,245	[3] 14,906,535			100	100	
	Government of county	58,188,780	[3] 43,282,245	[3] 14,906,535			100	100	
	Government of township	58,188,780	[3] 43,282,245	[3] 14,906,535			100	100	
100	South Bend								
	Government of city								
	City corporation	130,951,080	[3] 81,103,512	[3] 49,847,568			100	100	
	School district	130,951,080	[3] 81,103,512	[3] 49,847,568			100	100	
	Government of state	130,951,080	[3] 81,103,512	[3] 49,847,568			100	100	
	Government of county	130,951,080	[3] 81,103,512	[3] 49,847,568			100	100	
	Government of township	130,951,080	[3] 81,103,512	[3] 49,847,568			100	100	
109	Terre Haute								
	Government of city								
	City corporation	83,635,420	[3] 56,471,755	[3] 27,163,665			100	100	
	School district	83,635,420	[3] 56,471,755	[3] 27,163,665			100	100	
	Government of state	83,635,420	[3] 56,471,755	[3] 27,163,665			100	100	
	Government of county	83,635,420	[3] 56,471,755	[3] 27,163,665			100	100	
	Government of township	83,635,420	[3] 56,471,755	[3] 27,163,665			100	100	

[1] Bank stock only, unless otherwise specified in footnotes.

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

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

Per capita assessment: Subject to the general property tax: Assessed valuation.	Per capita assessment: Subject to the general property tax: Estimated true value.	Per capita assessment: Subject to special property taxes (assessed valuation).	Rate of levy: Of general property taxes per $1,000 of— Assessed valuation.	Rate of levy: Of general property taxes per $1,000 of— Estimated true value.	Rate of levy: Of poll taxes.	Levy: Total.	Levy: Of the general property tax: Total.	Levy: Of the general property tax: Per capita.	Levy: Of special property taxes: Total.	Levy: Of special property taxes: Per capita.	Levy: Of poll taxes.	City number.
			$64.77	$32.38		$1,917,585	$1,917,585	$32.13				120
			53.97	26.98		1,603,969	1,603,969	26.87				
$486.50	$973.01		24.90	12.45		723,059	723,059	12.11				
486.50	973.01		26.67	13.33		811,218	811,218	13.59				
486.50	973.01		2.40	1.20		69,692	69,692	1.17				
486.50	973.01		4.00	2.00		116,154	116,154	1.95				
486.50	973.01		6.10	3.05		177,135	177,135	2.97				
486.50	973.01		0.70	0.35		20,327	20,327	0.34				
			22.80	22.80	$4.50	824,554	802,036	26.61			$22,518	250
			15.30	15.30	3.00	553,221	538,209	17.86			15,012	
1,167.16	1,167.16		6.90	6.90	1.00	247,726	242,722	8.05			5,004	
1,167.16	1,167.16		8.40	8.40	2.00	305,495	295,487	9.81			10,008	
1,167.16	1,167.16		2.00	2.00	1.00	75,358	70,354	2.33			5,004	
1,167.16	1,167.16		5.30	5.30	0.50	188,940	186,438	6.19			2,502	
1,167.16	1,167.16		0.20	0.20		7,035	7,035	0.23				
			22.20	22.20	3.25	1,976,628	1,962,946	53.28			13,682	207
			16.60	16.60	2.25	1,477,261	1,467,789	39.84			9,472	
2,400.07	2,400.07		9.20	9.20	1.25	818,735	813,473	22.08			5,262	
2,400.07	2,400.07		7.40	7.40	1.00	658,526	654,316	17.76			4,210	
2,400.07	2,400.07		2.00	2.00	1.00	181,052	176,822	4.80			4,210	
2,400.07	2,400.07		2.40	2.40		212,210	212,210	5.76				
2,400.07	2,400.07		1.20	1.20		106,105	106,105	2.88				
			21.70	21.70	4.75	3,222,659	3,156,021	36.07			66,638	83
			16.10	16.10	2.75	2,380,144	2,341,564	26.76			38,580	
1,662.14	1,662.14		8.60	8.60	2.00	1,278,831	1,250,773	14.29			28,058	
1,662.14	1,662.14		7.50	7.50	0.75	1,101,313	1,090,791	12.47			10,522	
1,662.14	1,662.14		2.00	2.00	1.00	304,906	290,877	3.33			14,029	
1,662.14	1,662.14		3.40	3.40	1.00	508,521	494,492	5.65			14,029	
1,662.14	1,662.14		0.20	0.20		29,088	29,088	0.33				
			20.40	20.40	1.00	2,664,477	2,657,573	46.35			6,904	128
			15.84	15.84		2,063,527	2,063,527	35.99				
2,272.26	2,272.26		7.60	7.60		990,076	990,076	17.27				
2,272.26	2,272.26		8.24	8.24		1,073,451	1,073,451	18.72				
2,272.26	2,272.26		2.00	2.00	1.00	267,450	260,546	4.55			6,904	
2,272.26	2,272.26		2.40	2.40		312,656	312,656	5.45				
2,272.26	2,272.26		0.16	0.16		20,844	20,844	0.36				
			23.10	23.10	3.25	1,345,656	1,329,094	36.14			16,562	208
			17.50	17.50	2.25	1,018,355	1,006,889	27.38			11,466	
1,564.30	1,564.30		7.70	7.70	1.00	448,127	443,031	12.05			5,096	
1,564.30	1,564.30		9.80	9.80	1.25	570,228	563,858	15.33			6,370	
1,564.30	1,564.30		2.00	2.00	1.00	120,169	115,073	3.13			5,096	
1,564.30	1,564.30		2.40	2.40		138,088	138,088	3.75				
1,564.30	1,564.30		1.20	1.20		69,044	69,044	1.88				
			24.33	24.33	2.00	14,903,902	14,801,570	46.56			102,332	21
			21.76	21.76	1.00	13,288,350	13,237,184	41.64			51,166	
1,913.77	1,913.77		10.61	10.61	0.50	6,479,927	6,454,344	20.30			25,583	
1,913.77	1,913.77		3.15	3.15	0.50	1,941,811	1,916,228	6.03			25,583	
1,913.77	1,913.77		8.00	8.00		4,866,612	4,866,612	15.31				
1,913.77	1,913.77		2.00	2.00	1.00	1,267,819	1,216,653	3.83			51,166	
1,913.77	1,913.77		0.57	0.57		347,733	347,733	1.09				
			16.90	16.90	2.50	857,232	844,507	27.13			12,725	241
			11.20	11.20	1.00	564,763	559,673	17.98			5,090	
1,605.23	1,605.23		5.80	5.80	0.50	292,376	289,831	9.31			2,545	
1,605.23	1,605.23		5.40	5.40	0.50	272,387	269,842	8.67			2,545	
1,605.23	1,605.23		2.00	2.00	1.00	105,032	99,942	3.21			5,090	
1,605.23	1,605.23		1.70	1.70	0.50	87,495	84,950	2.73			2,545	
1,605.23	1,605.23		2.00	2.00		99,912	99,942	3.21				
			22.20	22.20	2.24	1,304,861	1,291,790	33.86			13,071	198
			15.30	15.30	0.50	893,206	890,288	23.34			2,918	
1,525.22	1,525.22		6.30	6.30	0.50	369,507	366,589	9.61			2,918	
1,525.22	1,525.22		9.00	9.00		523,699	523,699	13.73				
1,525.22	1,525.22		2.00	2.00	1.00	122,212	116,377	3.05			5,835	
1,525.22	1,525.22		4.40	4.40	0.50	258,949	256,031	6.71			2,918	
1,525.22	1,525.22		0.50	0.50	0.24	30,494	29,094	0.76			1,400	
			21.75	21.75	2.50	2,881,591	2,848,186	39.67			33,405	100
			16.60	16.60	1.00	2,187,150	2,173,788	30.28			13,362	
1,824.06	1,824.06		7.50	7.50	0.50	988,814	982,133	13.68			6,681	
1,824.06	1,824.06		9.10	9.10	0.50	1,198,336	1,191,655	16.60			6,681	
1,824.06	1,824.06		2.00	2.00	1.00	275,264	261,902	3.65			13,362	
1,824.06	1,824.06		3.00	3.00	0.50	399,534	392,853	5.47			6,681	
1,824.06	1,824.06		0.15	0.15		19,643	19,643	0.27				
			27.80	27.80	2.24	2,350,691	2,325,064	34.97			25,627	109
			25.80	25.80	1.24	2,171,367	2,157,793	32.45			13,574	
1,257.83	1,257.83		10.95	10.95	0.50	921,834	915,808	13.77			6,026	
1,257.83	1,257.83		14.85	14.85	0.74	1,249,533	1,241,985	18.68			7,548	
1,257.83	1,257.83		2.00	2.00	1.00	179,324	167,271	2.52			12,053	
1,257.83	1,257.83		(4)		(4)		(4)				(4)	
1,257.83	1,257.83		(4)		(4)		(4)				(4)	

3 Valuation of personal property of public utilities included with that of real property.

4 Not reported.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	City and division of government.	Assessed valuation of property. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	Reported basis of assessment in practice (per cent of estimated true value).[2] Real property.	Personal property.	Other property.
	IOWA.								
159	Cedar Rapids								
	Government of city								
	City corporation	$17,061,881	$9,252,747	$7,442,291	$366,843		15	[3] 15	25
	School district	17,061,881	9,252,747	7,442,291	366,843		15	[3] 15	25
	Government of state	17,061,881	9,252,747	7,442,291	366,843		15	[3] 15	25
	Government of county	17,061,881	9,252,747	7,442,291	366,843		15	[3] 15	25
210	Council Bluffs								
	Government of city								
	City corporation	8,661,667	4,216,346	3,974,581	470,740		15	[3] 15	25
	School district	8,787,212	4,261,126	4,009,539	516,547		15	[3] 15	25
	Government of state	8,661,667	4,216,346	3,974,581	470,740		15	[3] 15	25
	Government of county	8,661,667	4,216,346	3,974,581	470,740		15	[3] 15	25
126	Davenport								
	Government of city								
	City corporation	39,507,390	22,422,750	16,846,070	238,570		50	[3] 50	50
	School district	25,690,652	11,376,975	14,157,709	155,968		25	[3] 25	25
	Government of state	25,666,452	11,362,505	14,154,390	149,557		25	[3] 25	25
	Government of county	25,666,452	11,362,505	14,154,390	149,557		25	[3] 25	25
52	Des Moines								
	Government of city								
	City corporation	83,820,665	30,697,975	[5] 53,122,690	(5)		20	[3] 20	20
	School district	84,122,955	30,899,975	[5] 53,222,980	(5)		20	[3] 20	20
	Government of state	83,820,665	30,697,975	[5] 53,122,690	(5)		20	[3] 20	20
	Government of county	83,820,665	30,697,975	[5] 53,122,690	(5)		20	[3] 20	20
193	Dubuque								
	Government of city								
	City corporation	36,547,240	24,833,820	11,325,890	387,530		80	[3] 80	80
	School district	11,255,272	6,570,912	4,563,091	121,269		20	[3] 20	25
	Government of state	11,255,272	6,570,912	4,563,091	121,269		20	[3] 20	25
	Government of county	11,255,272	6,570,912	4,563,091	121,269		20	[3] 20	25
98	Sioux City								
	Government of city								
	City corporation	37,170,991	13,621,878	23,062,892	486,221		20	[3] 20	25
	School district	37,170,991	13,621,878	23,062,892	486,221		20	[3] 20	25
	Government of state	37,170,991	13,621,878	23,062,892	486,221		20	[3] 20	25
	Government of county	37,170,991	13,621,878	23,062,892	486,221		20	[3] 20	25
206	Waterloo								
	Government of city								
	City corporation	13,028,444	5,739,590	7,043,358	245,496		20	[3] 20	25
	School district	12,971,388	5,682,534	7,043,358	245,496		20	[3] 20	25
	Government of state	13,028,444	5,739,590	7,043,358	245,496		20	[3] 20	25
	Government of county	13,028,444	5,739,590	7,043,358	245,496		20	[3] 20	25
	KANSAS.								
67	Kansas City								
	Government of city								
	City corporation	110,899,176	66,711,065	44,188,111			100	100	
	School district	115,116,855	[6] 115,116,855	(6)			100	100	
	Government of state	110,899,176	66,711,065	44,188,111			100	100	
	Government of county	110,899,176	66,711,065	44,188,111			100	100	
97	Wichita								
	Government of city								
	City corporation	86,011,758	53,003,498	33,008,260			100	100	
	School district	88,765,074	54,768,051	33,997,023			100	100	
	Government of state	86,011,758	53,003,498	33,008,260			100	100	
	Government of county	86,011,758	53,003,498	33,008,260			100	100	
	KENTUCKY.								
129	Covington								
	Government of city								
	City corporation	32,632,641	24,947,020	4,385,735	3,299,886		75	75	70
	School district	32,632,641	21,947,020	4,385,735	3,299,886		75	75	70
	Government of state	39,037,117	24,616,120	11,121,111	3,299,886		75	[7] 75	70
	Government of county	32,472,928	24,616,120	4,556,922	3,299,886		75	75	70
177	Lexington								
	Government of city	34,254,728	24,691,852	9,562,876	(8)		80	100	70
	Government of state	49,697,437	26,349,461	23,347,976	(8)		85	100	70
	Government of county	40,360,144	26,349,461	14,010,683	(8)		85	100	70
30	Louisville								
	Government of city	244,286,278	152,830,999	78,079,595	13,375,684		100	100	70
	Government of state	383,095,759	154,083,564	215,636,511	13,375,684		100	100	70
	Government of county	244,440,910	154,083,564	76,981,662	13,375,684		100	100	70
	LOUISIANA.								
17	New Orleans								
	Government of city	436,577,172	253,314,835	183,262,337			90	90	
	Government of state	485,085,747	281,460,928	203,624,819			100	100	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[3] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.
[4] Average rate.

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
...	...	...	$107.51	$22.22	$0.50	$1,841,286	$1,834,467	$39.41	...	...	$6,819	159
...	...	...	90.33	18.67	...	1,541,280	1,541,280	33.11	...	...	...	
$366.52	$1,772.75	...	[4] 31.98	[4] 6.61	...	545,630	545,630	11.72	...	...	...	
366.52	1,772.75	...	[4] 58.35	[4] 12.06	...	995,650	995,650	21.39	...	...	...	
366.52	1,772.75	...	[4] 5.25	[4] 1.08	...	89,590	89,590	1.93	...	...	...	
366.52	1,772.75	...	[4] 11.93	[4] 2.47	0.50	210,416	203,597	4.37	...	...	6,819	
...	...	...	127.28	27.81	2.00	1,117,820	1,111,220	30.28	...	...	6,600	210
...	...	...	113.96	24.90	2.00	1,002,506	995,906	27.14	...	...	6,600	
236.06	1,081.04	...	[4] 43.96	[4] 9.60	2.00	387,397	380,797	10.38	...	...	6,600	
236.06	1,081.04	...	[4] 70.00	[4] 15.30	...	615,109	615,109	16.76	...	...	...	
236.06	1,081.04	...	[4] 4.99	[4] 1.09	...	43,202	43,202	1.18	...	...	...	
236.06	1,081.04	...	[4] 8.33	[4] 1.82	...	72,112	72,112	1.96	...	...	...	
...	...	...	72.68	31.21	...	2,138,663	2,138,663	37.06	...	...	...	123
...	...	...	56.55	25.20	...	1,724,659	1,724,659	29.89	...	...	...	
684.72	1,174.66	...	[4] 19.66	[4] 11.46	...	776,875	776,875	13.46	...	...	...	
444.83	1,193.55	...	[4] 36.89	[4] 13.74	...	947,784	947,784	16.43	...	...	...	
444.83	1,193.55	...	[4] 4.41	[4] 1.64	...	113,226	113,226	1.96	...	...	...	
444.83	1,193.55	...	[4] 11.72	[4] 4.37	...	300,778	300,778	5.21	...	...	...	
...	...	...	68.69	23.80	...	5,766,448	5,766,448	44.51	...	...	...	52
...	...	...	57.27	19.84	...	4,809,281	4,809,281	37.12	...	...	...	
646.93	1,865.08	...	[4] 26.90	[4] 9.33	...	2,254,532	2,254,532	17.40	...	...	...	
646.93	1,865.08	...	[4] 30.37	[4] 10.51	...	2,554,749	2,554,749	19.72	...	...	...	
646.93	1,865.08	...	[4] 3.66	[4] 1.27	...	307,022	307,022	2.37	...	...	...	
646.93	1,865.08	...	[4] 7.76	[4] 2.69	...	650,145	650,145	5.02	...	...	...	
...	...	...	74.92	26.56	0.50	1,224,302	1,220,107	31.14	...	...	4,195	193
...	...	...	54.59	21.66	...	991,337	991,337	25.30	...	...	...	
932.68	1,150.65	...	[4] 14.90	[4] 12.08	...	544,576	544,576	13.90	...	...	...	
287.23	1,189.73	...	[4] 39.69	[4] 9.58	...	446,761	446,761	11.40	...	...	...	
287.23	1,189.73	...	[4] 5.98	[4] 1.44	...	67,274	67,274	1.72	...	...	...	
287.23	1,189.73	...	[4] 14.35	[4] 3.46	0.50	165,691	161,496	4.12	...	...	4,195	
...	...	...	74.28	24.43	0.50	2,769,132	2,761,522	37.81	...	...	7,610	98
...	...	...	60.48	19.89	...	2,248,355	2,248,355	30.78	...	...	...	
508.95	1,548.10	...	[4] 24.91	[4] 8.19	...	926,050	926,050	12.68	...	...	...	
508.95	1,548.10	...	[4] 35.57	[4] 11.70	...	1,322,305	1,322,305	18.10	...	...	...	
508.95	1,548.10	...	[4] 3.98	[4] 1.31	...	148,019	148,019	2.03	...	...	...	
508.95	1,548.10	...	[4] 9.82	[4] 3.23	0.50	372,758	365,148	5.00	...	...	7,610	
...	...	...	91.50	28.70	3.00	1,204,778	1,189,549	32.18	...	...	15,229	206
...	...	...	79.04	24.80	2.50	1,038,824	1,027,134	27.79	...	...	11,690	
352.44	1,125.04	...	[4] 32.22	[4] 10.09	2.50	431,403	419,713	11.36	...	...	11,690	
352.44	1,125.04	...	[4] 46.82	[4] 14.71	...	607,421	607,421	16.43	...	...	...	
352.44	1,125.04	...	[4] 4.25	[4] 1.33	...	55,367	55,367	1.50	...	...	...	
352.44	1,125.04	...	[4] 8.21	[4] 2.57	0.50	110,587	107,048	2.89	...	...	3,539	
...	...	...	27.38	27.38	...	3,086,834	3,086,834	30.24	...	...	...	67
...	...	...	21.28	21.28	...	2,410,349	2,410,349	23.61	...	...	...	
1,086.39	1,086.39	...	9.35	9.35	...	1,037,005	1,037,005	10.16	...	...	...	
1,086.39	1,086.39	...	11.93	11.93	...	1,373,344	1,373,344	13.45	...	...	...	
1,086.39	1,086.39	...	1.40	1.40	...	155,259	155,259	1.52	...	...	...	
1,086.39	1,086.39	...	4.70	4.70	...	521,226	521,226	5.11	...	...	...	
...	...	...	24.20	24.20	...	2,112,872	2,112,872	28.86	...	...	...	97
...	...	...	19.80	19.80	...	1,734,421	1,734,421	23.69	...	...	...	
1,174.86	1,174.86	...	8.40	8.40	...	722,499	722,499	9.87	...	...	...	
1,174.86	1,174.86	...	11.40	11.40	...	1,011,922	1,011,922	13.82	...	...	...	
1,174.86	1,174.86	...	1.40	1.40	...	120,416	120,416	1.64	...	...	...	
1,174.86	1,174.86	...	3.00	3.00	...	258,035	258,035	3.53	...	...	...	
...	...	...	34.75	25.98	...	1,158,758	1,158,758	20.25	...	...	...	129
...	...	...	25.75	19.17	...	840,290	840,290	14.68	...	...	...	
570.21	765.77	...	18.05	13.44	...	589,019	589,019	10.29	...	...	...	
570.21	765.77	...	7.70	5.73	...	251,271	251,271	4.39	...	...	...	
682.12	882.21	...	[4] 4.00	[4] 3.09	...	156,103	156,103	2.73	...	...	...	
567.42	762.05	...	5.00	3.72	...	162,365	162,365	2.84	...	...	...	
...	...	...	38.35	33.35	...	1,448,281	1,448,281	34.61	...	...	...	177
818.71	966.25	...	22.40	18.98	...	767,306	767,306	18.34	...	...	...	
1,187.80	1,298.93	...	[4] 3.99	[4] 3.65	...	198,332	198,332	4.74	...	...	...	
964.63	1,075.77	...	[4] 11.96	[4] 10.72	...	482,643	482,643	11.53	...	...	...	
...	...	...	28.16	27.54	...	7,434,066	7,434,066	31.63	...	...	...	30
1,039.41	1,063.80	...	[4] 19.76	[4] 19.30	...	4,825,951	4,825,951	20.53	...	...	...	
1,630.03	1,654.42	...	[4] 4.00	[4] 3.94	...	1,531,568	1,531,568	6.52	...	...	...	
1,040.07	1,064.46	...	[4] 4.40	[4] 4.30	...	1,076,547	1,076,547	4.58	...	...	...	
...	...	...	31.50	29.15	1.00	14,199,406	14,140,250	36.29	...	...	59,156	17
1,120.30	1,244.77	...	23.50	21.15	1.00	10,318,720	10,259,564	26.33	...	...	59,156	
1,244.77	1,244.77	...	8.00	8.00	...	3,880,686	3,880,686	9.96	...	...	...	

[5] Valuation of other property included with that of personal property.
[6] Valuation of personal property included with that of real property.
[7] Basis in practice for all personal property except intangible, which is assessed at 100 per cent.
[8] Amount of assessment not available.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2] Real property.	Personal property.	Other property.
	MARYLAND.								
249	Cumberland								
	Government of city								
	City corporation	$29,806,473	$26,457,430	$3,349,043			100	100	
	School district	27,093,000	20,753,238	6,339,762			100	100	
	Government of state	27,093,000	20,753,238	6,339,762			100	100	
	Government of county	27,093,000	20,753,238	6,339,762			100	100	
	MASSACHUSETTS.								
7	Boston								
	Government of city	1,549,872,030	1,373,348,695	176,523,335		$22,724,605	100	100	
	Government of state	1,549,872,030	1,373,348,695	176,523,335		62,868,423	100	100	
107	Brockton								
	Government of city	60,205,400	50,510,900	9,694,500		419,450	100	100	
	Government of state	60,205,400	50,510,900	9,694,500		350,750	100	100	
	Government of county	60,205,400	50,510,900	9,694,500			100	100	
197	Brookline								
	Government of city	103,636,400	90,740,600	12,895,800			100	100	
	Government of state	103,636,400	90,740,600	12,895,800			100	100	
	Government of county	103,636,400	90,740,600	12,895,800			100	100	
63	Cambridge								
	Government of city	141,704,972	124,436,700	17,268,272		92,272	100	100	
	Government of state	141,704,972	124,436,700	17,268,272		171,728	100	100	
	Government of county	141,704,972	124,436,700	17,268,272			100	100	
169	Chelsea								
	Government of city	41,324,400	35,108,600	6,215,800		40,000	100	100	
	Government of state	41,324,400	35,108,600	6,215,800		185,000	100	100	
211	Chicopee								
	Government of city	42,946,472	31,944,322	11,002,150			100	100	
	Government of state	42,946,472	31,944,322	11,002,150			100	100	
	Government of county	42,946,472	31,944,322	11,002,150			100	100	
185	Everett								
	Government of city	40,814,250	33,410,175	7,404,075		40,800	100	100	
	Government of state	40,814,250	33,410,175	7,404,075		59,200	100	100	
	Government of county	40,814,250	33,410,175	7,404,075			100	100	
54	Fall River								
	Government of city	177,173,250	90,699,200	86,474,050		1,551,850	100	100	
	Government of state	177,173,250	90,699,200	86,474,050		1,412,575	100	100	
	Government of county	177,173,250	90,699,200	86,474,050			100	100	
182	Fitchburg								
	Government of city	47,779,700	35,168,400	12,611,300		202,452	100	100	
	Government of state	47,779,700	35,168,400	12,611,300		86,447	100	100	
	Government of county	47,779,700	35,168,400	12,611,300			100	100	
134	Haverhill								
	Government of city	63,674,270	51,457,525	12,216,745		451,300	100	100	
	Government of state	63,674,270	51,457,525	12,216,745		220,970	100	100	
	Government of county	63,674,270	51,457,525	12,216,745			100	100	
119	Holyoke								
	Government of city	89,291,210	68,926,100	20,365,110		256,120	100	100	
	Government of state	89,291,210	68,926,100	20,365,110		408,880	100	100	
	Government of county	89,291,210	68,926,100	20,365,110			100	100	
76	Lawrence								
	Government of city	104,670,300	74,646,525	30,023,775		1,980	100	100	
	Government of state	104,670,300	74,646,525	30,023,775		2,520	100	100	
	Government of county	104,670,300	74,646,525	30,023,775			100	100	
61	Lowell								
	Government of city	123,384,913	92,420,375	30,964,538		530,184	100	100	
	Government of state	123,384,913	92,420,375	30,964,538		449,301	100	100	
	Government of county	123,384,913	92,420,375	30,964,538			100	100	
71	Lynn								
	Government of city	101,012,850	84,664,160	16,348,690		531,831	100	100	
	Government of state	101,012,850	84,664,160	16,348,690		541,569	100	100	
	Government of county	101,012,850	84,664,160	16,348,690			100	100	
149	Malden								
	Government of city	44,423,400	37,713,400	6,710,000		123,977	100	100	
	Government of state	44,423,400	37,713,400	6,710,000		91,823	100	100	
	Government of county	44,423,400	37,713,400	6,710,000			100	100	
190	Medford								
	Government of city	43,709,250	40,957,800	2,751,450			100	100	
	Government of state	43,709,250	40,957,800	2,751,450			100	100	
	Government of county	43,709,250	40,957,800	2,751,450			100	100	
53	New Bedford								
	Government of city	181,956,050	104,981,825	76,974,225		895,260	100	100	
	Government of state	181,956,050	104,981,825	76,974,225		1,194,740	100	100	
	Government of county	181,956,050	104,981,825	76,974,225			100	100	
160	Newton								
	Government of city	86,338,650	74,772,150	11,566,500		65,280	100	100	
	Government of state	86,338,650	74,772,150	11,566,500		36,720	100	100	
	Government of county	86,338,650	74,772,150	11,566,500			100	100	

[1] Bank stock only, unless otherwise specified in footnotes.

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

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
			$27.46	$27.46		$770,103	$770,103	$25.37				249
			17.29	17.29		494,423	494,423	16.29				
$981.96	$981.96		9.62	9.62		286,674	286,674	9.45				
892.57	892.57		7.67	7.67		207,749	207,749	6.84				
892.57	892.57		3.64	3.64		98,709	98,709	3.25				
892.57	892.57		6.53	6.53		176,971	176,971	5.83				
			24.10	24.10	$5.00	40,385,993	37,351,916	49.68	$2,062,792	$2.74	$971,285	7
2,061.59	2,061.59	$30.23	21.22	21.22	2.00	33,824,856	32,888,679	43.75	547,663	0.73	388,514	
2,061.59	2,061.59	83.63	2.88	2.88	3.00	6,561,137	4,463,237	5.93	1,515,129	2.01	582,771	
			30.90	30.90	5.00	1,977,586	1,860,347	27.91	23,799	0.36	93,440	107
903.23	903.23	6.29	25.59	25.59	2.00	1,590,925	1,540,588	23.11	12,961	0.20	37,376	
903.23	903.23	5.26	3.31	3.31	3.00	266,133	199,231	2.99	10,838	0.16	56,064	
903.23	903.23		2.00	2.00		120,528	120,528	1.81				
			17.30	17.30	5.00	1,836,330	1,792,910	46.86			43,420	197
2,708.67	2,708.67		13.67	13.67	2.00	1,434,432	1,417,064	37.04			17,368	
2,708.67	2,708.67		2.53	2.53	3.00	287,879	261,827	6.84			26,052	
2,708.67	2,708.67		1.10	1.10		114,019	114,019	2.98				
			31.30	31.30	5.00	4,623,778	4,435,365	40.30	8,263	0.08	180,150	63
1,287.42	1,287.42	0.84	27.21	27.21	2.00	3,930,262	3,855,314	35.03	2,888	0.03	72,060	
1,287.42	1,287.42	1.56	2.84	2.84	3.00	516,385	402,920	3.66	5,375	0.05	108,090	
1,287.42	1,287.42		1.25	1.25		177,131	177,131	1.61				
			27.80	27.80	5.00	1,211,715	1,148,820	26.27	6,255	0.14	56,640	169
944.86	944.86	0.91	24.96	24.96	2.00	1,055,308	1,031,540	23.59	1,112	0.02	22,656	
944.86	944.86	4.23	2.84	2.84	3.00	156,407	117,280	2.68	5,143	0.12	33,984	
			30.00	30.00	5.00	1,334,537	1,288,407	35.13			46,130	211
1,170.91	1,170.91		26.66	26.66	2.00	1,163,233	1,144,781	31.21			18,452	
1,170.91	1,170.91		2.48	2.48	3.00	134,403	106,725	2.91			27,678	
1,170.91	1,170.91		0.86	0.86		36,901	36,901	1.01				
			30.90	30.90	5.00	1,316,813	1,261,153	31.17	3,090	0.08	52,570	185
1,008.71	1,008.71	1.01	26.67	26.67	2.00	1,110,642	1,088,353	26.90	1,261	0.03	21,028	
1,008.71	1,008.71	1.46	2.98	2.98	3.00	155,196	121,825	3.01	1,829	0.05	31,542	
1,008.71	1,008.71		1.25	1.25		50,975	50,975	1.26				
			25.40	25.40	5.00	4,749,756	4,500,200	37.33	75,296	0.62	174,260	54
1,469.76	1,469.76	12.87	22.21	22.21	2.00	4,044,352	3,935,231	32.65	39,417	0.32	69,704	
1,469.76	1,469.76	11.72	2.25	2.25	3.00	538,422	397,987	3.30	35,879	0.30	104,556	
1,469.76	1,469.76		0.94	0.94		166,982	166,982	1.38				
			27.60	27.60	5.00	1,379,209	1,318,720	32.03	7,974	0.19	52,515	182
1,160.66	1,160.66	4.92	23.47	23.47	2.00	1,147,924	1,121,330	27.24	5,588	0.13	21,006	
1,160.66	1,160.66	2.10	2.93	2.93	3.00	173,978	140,083	3.40	2,386	0.06	31,509	
1,160.66	1,160.66		1.20	1.20		57,307	57,307	1.39				
			26.00	26.00	5.00	1,750,962	1,655,533	30.44	17,479	0.32	77,950	134
1,170.76	1,170.76	8.30	22.15	22.15	2.00	1,453,140	1,410,226	25.93	11,734	0.22	31,180	
1,170.76	1,170.76	4.06	2.46	2.46	3.00	209,377	156,862	2.88	5,745	0.10	46,770	
1,170.76	1,170.76		1.39	1.39		88,445	88,445	1.63				
			22.50	22.50	5.00	2,097,610	2,009,052	33.31	14,963	0.25	73,595	119
1,480.56	1,480.56	4.25	19.10	19.10	2.00	1,740,231	1,705,030	28.27	5,763	0.10	29,438	
1,480.56	1,480.56	6.78	2.53	2.53	3.00	279,268	225,911	3.74	9,200	0.15	44,157	
1,480.56	1,480.56		0.87	0.87		78,111	78,111	1.30				
			31.20	31.20	5.00	3,364,623	3,265,677	34.49	141	([1])	98,805	76
1,105.27	1,105.27	0.02	26.97	26.97	2.00	2,862,332	2,822,748	29.81	62	([1])	39,522	
1,105.27	1,105.27	0.03	2.71	2.71	3.00	342,593	283,231	2.99	79	([1])	59,283	
1,105.27	1,105.27		1.52	1.52		159,698	159,698	1.69				
			27.20	27.20	5.00	3,524,362	3,356,070	29.68	26,642	0.24	141,650	61
1,091.01	1,091.01	4.69	23.61	23.61	2.00	2,983,819	2,912,738	25.76	14,421	0.13	56,660	
1,091.01	1,091.01	3.97	2.53	2.53	3.00	409,762	312,551	2.76	12,221	0.11	84,990	
1,091.01	1,091.01		1.06	1.06		130,781	130,781	1.16				
			27.40	27.40	5.00	2,925,968	2,767,752	27.77	29,411	0.30	128,805	71
1,013.64	1,013.64	5.34	22.67	22.67	2.00	2,356,025	2,289,931	22.98	14,572	0.15	51,522	
1,013.64	1,013.64	5.43	3.02	3.02	3.00	397,516	305,394	3.06	14,839	0.15	77,283	
1,013.64	1,013.64		1.71	1.71		172,427	172,427	1.73				
			29.70	29.70	5.00	1,392,689	1,319,340	26.74	6,409	0.13	66,940	149
900.26	900.26	2.51	25.58	25.58	2.00	1,166,809	1,136,351	23.03	3,682	0.07	26,776	
900.26	900.26	1.86	2.91	2.91	3.00	171,899	129,008	2.62	2,727	0.06	40,164	
900.26	900.26		1.21	1.21		53,981	53,981	1.09				
			29.80	29.80	5.00	1,353,101	1,302,536	32.68			50,565	190
1,096.60	1,096.60		26.43	26.43	2.00	1,175,539	1,155,313	28.98			20,226	
1,096.60	1,096.60		2.38	2.38	3.00	134,132	103,793	2.61			30,339	
1,096.60	1,096.60		0.99	0.99		43,430	43,430	1.09				
			27.20	27.20	5.00	5,166,887	4,949,204	40.48	56,848	0.46	160,835	53
1,488.14	1,488.14	7.32	24.03	24.03	2.00	4,460,960	4,372,275	35.76	24,351	0.20	64,334	
1,488.14	1,488.14	9.77	2.23	2.23	3.00	534,528	405,530	3.32	32,497	0.26	96,501	
1,488.14	1,488.14		0.94	0.94		171,399	171,399	1.40				
			27.20	27.20	5.00	2,410,626	2,348,411	50.64	2,775	0.06	59,440	160
1,861.71	1,861.71	1.41	23.54	23.54	2.00	2,057,476	2,031,924	43.82	1,776	0.04	23,776	
1,861.71	1,861.71	0.79	2.58	2.58	3.00	259,788	223,125	4.81	999	0.02	35,664	
1,861.71	1,861.71		1.08	1.08		93,362	93,362	2.01				

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

Table 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]		
		Subject to the general property tax.				Subject to special property taxes.[1]			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	MASSACHUSETTS—continued.								
174	Pittsfield								
	Government of city	$43,215,655	$36,841,220	$6,374,435		$532,674	100	100	
	Government of state	43,215,655	36,841,220	6,374,435		558,438	100	100	
	Government of county	43,215,655	36,841,220	6,374,435			100	100	
172	Salem								
	Government of city	45,985,245	36,868,935	9,116,310		81,741	100	100	
	Government of state	45,985,245	36,868,935	9,116,310		112,753	100	100	
	Government of county	45,985,245	36,868,935	9,116,310			100	100	
78	Somerville								
	Government of city	83,858,400	76,752,500	7,105,900		70,156	100	100	
	Government of state	83,858,400	76,752,500	7,105,900		123,644	100	100	
	Government of county	83,858,400	76,752,500	7,105,900			100	100	
51	Springfield								
	Government of city	231,269,630	202,544,420	28,725,210		618,612	100	100	
	Government of state	231,269,630	202,544,420	28,725,210		1,281,388	100	100	
	Government of county	231,269,630	202,544,420	28,725,210			100	100	
202	Taunton								
	Government of city	34,621,485	25,338,520	9,282,965		189,252	100	100	
	Government of state	34,621,485	25,338,520	9,282,965		99,763	100	100	
	Government of county	34,621,485	25,338,520	9,282,965			100	100	
242	Waltham								
	Government of city	38,249,575	28,761,850	9,487,725		14,650	100	100	
	Government of state	38,249,575	28,761,850	9,487,725		44,800	100	100	
	Government of county	38,249,575	28,761,850	9,487,725			100	100	
35	Worcester								
	Government of city	230,929,900	191,368,550	39,561,350		1,065,950	100	100	
	Government of state	230,929,900	191,368,550	39,561,350		1,096,050	100	100	
	Government of county	230,929,900	191,368,550	39,561,350			100	100	
	MICHIGAN.								
204	Battle Creek								
	Government of city								
	City corporation	49,017,180	35,416,570	13,630,610			75	75	
	School district	49,643,530	36,008,870	13,634,660			75	75	
	Government of state	49,017,180	35,416,570	13,630,610			75	75	
	Government of county	49,047,180	35,416,570	13,630,610			75	75	
154	Bay City								
	Government of city								
	City corporation	48,165,730	36,192,755	11,972,975			100	100	
	School district	48,165,730	36,192,755	11,972,975			100	100	
	Government of state	48,165,730	36,192,755	11,972,975			100	100	
	Government of county	48,165,730	36,192,755	11,972,975			100	100	
47	Grand Rapids								
	Government of city								
	City corporation	197,814,968	133,083,705	64,731,263			100	100	
	School district	197,814,968	133,083,705	64,731,263			100	100	
	Government of state	197,814,968	133,083,705	64,731,263			100	100	
	Government of county	197,814,968	133,083,705	64,731,263			100	100	
144	Highland Park								
	Government of city								
	City corporation	125,731,300	79,004,650	46,726,650			100	100	
	School district	125,731,300	79,004,650	46,726,650			100	100	
	Government of state	125,731,300	79,004,650	46,726,650			100	100	
	Government of county	125,731,300	79,004,650	46,726,650			100	100	
152	Kalamazoo								
	Government of city								
	City corporation	60,587,423	40,500,223	20,087,200			100	100	
	School district	65,230,922	41,300,000	23,930,922			100	100	
	Government of state	60,587,423	40,500,223	20,087,200			100	100	
	Government of county	60,587,423	40,500,223	20,087,200			100	100	
219	Pontiac								
	Government of city								
	City corporation	27,028,299	18,496,950	8,531,349			100	100	
	School district	27,028,299	18,496,950	8,531,349			100	100	
	Government of state	27,028,299	18,496,950	8,531,349			100	100	
	Government of county	27,028,299	18,496,950	8,531,349			100	100	
	MINNESOTA.								
18	Minneapolis								
	Government of city								
	City corporation	365,109,363	203,587,681	161,521,682			40	[2] 30	
	County	365,109,363	203,587,681	161,521,682			40	[2] 30	
	Government of state	365,109,363	203,587,681	161,521,682			40	[2] 30	
29	St. Paul								
	Government of city	243,824,453	113,732,371	130,092,082			40	[2] 33	
	Government of state	243,824,453	113,732,371	130,092,082			40	[2] 33	
	Government of county	243,824,453	113,732,371	130,092,082			40	[2] 33	

[1] Bank stock only, unless otherwise specified in footnotes.

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

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
...	...	...	$28.80	$28.80	$5.00	$1,329,375	$1,244,586	$29.45	$31,424	$0.74	$53,365	174
$1,022.61	$1,022.61	$12.60	24.20	24.20	2.00	1,082,506	1,045,819	24.75	15,341	0.36	21,346	
1,022.61	1,022.61	13.21	2.92	2.92	3.00	174,325	126,223	2.99	16,083	0.38	32,019	
1,022.61	1,022.61	...	1.68	1.68	...	72,544	72,544	1.71	...	...	...	
...	...	...	31.60	31.60	5.00	1,508,683	1,452,992	34.16	6,146	0.14	49,545	172
1,081.27	1,081.27	1.92	27.10	27.10	2.00	1,268,601	1,246,200	29.30	2,583	0.06	19,818	
1,081.27	1,081.27	2.65	2.88	2.88	3.00	165,523	132,233	3.11	3,563	0.08	29,727	
1,081.27	1,081.27	...	1.62	1.62	...	74,559	74,559	1.75	...	...	...	
...	...	...	30.90	30.90	5.00	2,717,508	2,591,225	27.59	5,988	0.06	120,295	78
892.98	892.98	0.75	26.55	26.55	2.00	2,276,684	2,226,398	23.71	2,168	0.02	48,118	
892.98	892.98	1.32	3.07	3.07	3.00	333,292	257,295	2.74	3,820	0.04	72,177	
892.98	892.98	...	1.28	1.28	...	107,532	107,532	1.14	...	...	...	
...	...	...	24.50	24.50	5.00	5,890,346	5,666,106	43.14	46,550	0.35	177,690	51
1,760.66	1,760.66	4.71	21.01	21.01	2.00	4,945,821	4,859,589	37.00	15,156	0.12	71,076	
1,760.66	1,760.66	9.28	2.59	2.59	3.00	737,309	599,301	4.56	31,394	0.24	106,614	
1,760.66	1,760.66	...	0.90	0.90	...	207,216	207,216	1.58	...	...	...	
...	...	...	29.40	29.40	5.00	1,074,003	1,017,871	27.32	8,497	0.23	47,635	202
929.19	929.19	5.08	25.23	25.23	2.00	897,990	873,372	23.44	5,564	0.15	19,054	
929.19	929.19	2.68	2.93	2.93	3.00	132,961	101,447	2.72	2,933	0.08	28,581	
929.19	929.19	...	1.24	1.24	...	43,052	43,052	1.16	...	...	...	
...	...	...	25.60	25.60	5.00	1,021,176	979,189	31.48	1,522	0.05	40,465	242
1,229.89	1,229.89	0.47	22.01	22.01	2.00	858,508	841,947	27.07	375	0.01	16,186	
1,229.89	1,229.89	1.44	2.53	2.53	3.00	122,182	96,756	3.11	1,147	0.04	24,279	
1,229.89	1,229.89	...	1.06	1.06	...	40,486	40,486	1.30	...	...	...	
...	...	...	26.60	26.60	5.00	6,462,671	6,143,422	33.90	57,509	0.32	261,740	35
1,274.42	1,274.42	5.88	22.79	22.79	2.00	5,395,942	5,262,892	29.04	28,354	0.16	104,696	
1,274.42	1,274.42	6.05	2.17	2.17	3.00	688,294	502,095	2.77	29,155	0.16	157,044	
1,274.42	1,274.42	...	1.64	1.64	...	378,435	378,435	2.09	...	...	...	...
...	...	...	35.38	26.56	...	1,745,192	1,745,192	47.04	...	...	...	204
...	...	...	28.02	21.03	...	1,383,869	1,383,869	37.30	...	...	...	
1,322.06	1,762.75	...	12.83	9.63	...	629,463	629,463	16.97	...	...	...	
1,322.06	1,762.75	...	15.19	11.40	...	754,406	754,406	20.33	...	...	...	
1,322.06	1,762.75	...	4.25	3.19	...	208,468	208,468	5.62	...	...	...	
1,322.06	1,762.75	...	3.11	2.34	...	152,855	152,855	4.12	...	...	...	
...	...	...	37.87	37.87	...	1,824,035	1,824,035	38.16	...	...	...	154
...	...	...	29.73	29.73	...	1,431,967	1,431,967	29.96	...	...	...	
1,007.65	1,007.65	...	17.33	17.33	...	834,712	834,712	17.46	...	...	...	
1,007.65	1,007.65	...	12.40	12.40	...	597,255	597,255	12.50	...	...	...	
1,007.65	1,007.65	...	3.06	3.06	...	147,387	147,387	3.08	...	...	...	
1,007.65	1,007.65	...	5.08	5.08	...	244,681	244,681	5.12	...	...	...	
...	...	...	26.77	26.77	...	5,296,526	5,296,526	37.99	...	...	...	47
...	...	...	20.01	20.01	...	3,958,895	3,958,895	28.40	...	...	...	
1,418.88	1,418.88	...	10.10	10.10	...	1,999,019	1,999,019	14.34	...	...	...	
1,418.88	1,418.88	...	9.91	9.91	...	1,959,876	1,959,876	14.06	...	...	...	
1,418.88	1,418.88	...	3.75	3.75	...	741,252	741,252	5.31	...	...	...	
1,418.88	1,418.88	...	3.01	3.01	...	596,379	595,379	4.28	...	...	...	
...	...	...	26.11	26.11	...	3,282,970	3,282,970	64.13	...	...	...	144
...	...	...	19.90	19.90	...	2,502,053	2,502,053	48.88	...	...	...	
2,456.22	2,456.22	...	10.95	10.95	...	1,376,758	1,376,758	26.90	...	...	...	
2,456.22	2,456.22	...	8.95	8.95	...	1,125,295	1,125,295	21.98	...	...	...	
2,456.22	2,456.22	...	3.61	3.61	...	454,192	454,192	8.87	...	...	...	
2,456.22	2,456.22	...	2.60	2.60	...	326,725	326,725	6.38	...	...	...	
...	...	...	30.83	30.83	...	1,923,957	1,923,957	39.30	...	...	...	152
...	...	...	21.07	21.07	...	1,332,624	1,332,624	27.22	...	...	...	
1,237.64	1,237.64	...	9.00	9.00	...	545,287	545,287	11.14	...	...	...	
1,237.64	1,237.64	...	12.07	12.07	...	787,337	787,337	16.08	...	...	...	
1,237.64	1,237.64	...	3.83	3.83	...	232,050	232,050	4.74	...	...	...	
1,237.64	1,237.64	...	5.93	5.93	...	359,283	359,283	7.34	...	...	...	
...	...	...	39.77	39.77	...	1,074,915	1,074,915	31.68	...	...	...	219
...	...	...	26.27	26.27	...	710,033	710,033	20.92	...	...	...	
796.52	796.52	...	12.53	12.53	...	338,664	338,664	9.98	...	...	...	
796.52	796.52	...	13.74	13.74	...	371,369	371,369	10.94	...	...	...	
796.52	796.52	...	5.08	5.08	...	137,304	137,304	4.05	...	...	...	
796.52	796.52	...	8.42	8.42	...	227,578	227,578	6.71	...	...	...	
...	...	...	45.27	20.47	...	16,530,386	16,530,386	42.97	...	...	...	18
...	...	...	41.27	18.66	...	15,070,258	15,070,258	39.18	...	...	...	
949.17	2,099.44	...	[4] 36.27	[4] 16.40	...	13,242,861	13,242,861	34.43	...	...	...	
949.17	2,099.44	...	[4] 5.00	[4] 2.26	...	1,827,397	1,827,397	4.75	...	...	...	
949.17	2,099.44	...	[4] 4.00	[4] 1.81	...	1,460,128	1,460,128	3.79	...	...	...	
...	...	...	46.08	22.73	...	11,234,870	11,234,870	47.66	...	...	...	29
1,034.36	2,096.07	...	[4] 33.44	[4] 16.50	...	8,154,597	8,154,597	34.59	...	...	...	
1,034.36	2,096.07	...	[4] 3.57	[4] 1.76	...	869,801	869,801	3.69	...	...	...	
1,034.36	2,096.07	...	[4] 9.07	[4] 4.47	...	2,210,472	2,210,472	9.38	...	...	...	

[3] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.

[4] Average rate.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2] Real property.	Personal property.	Other property.
	MISSOURI.								
6	St. Louis								
	Government of city								
	City corporation	$938,563,407	$633,107,320	$268,858,760	$36,597,327		70	50	40
	School district	938,563,407	633,107,320	268,858,760	36,597,327		70	50	40
	Government of state	938,563,407	633,107,320	268,858,760	36,597,327		70	50	40
187	Springfield								
	Government of city								
	City corporation	23,212,581	15,646,275	6,881,435	684,871		55	55	40
	School district	24,105,075	16,007,425	7,034,645	1,063,005		55	55	40
	Government of state	23,212,581	15,646,275	6,881,435	684,871		55	55	40
	Government of county	23,212,581	15,646,275	6,881,435	684,871		55	55	40
	NEBRASKA.								
131	Lincoln								
	Government of city								
	City corporation	19,263,625	12,362,365	6,901,260			20	20	20
	School district	19,466,669	12,510,600	6,956,069			20	20	20
	Sanitary district	20,516,390	12,859,905	7,656,485			20	20	20
	Government of state	20,493,555	13,244,580	7,248,975			20	20	20
	Government of county	20,493,555	13,244,580	7,248,975			20	20	20
34	Omaha								
	Government of city								
	City corporation	64,104,388	40,261,488	23,842,900			20	20	20
	School district	61,723,272	40,840,546	20,882,726			20	20	20
	Government of state	70,546,063	47,883,733	22,662,330			20	20	20
	Government of county	70,546 063	47,883,733	22,662,330			20	20	20
	NEW JERSEY.								
145	Atlantic City								
	Government of city	113,734,904	105,965,280	5,932,000	1,837,624	$2,751,200	100	100	100
	Government of state	114,521,604	114,521,604	(5)	(5)		100	100	100
	Government of county	114,521,604	114,521,604	(5)	(5)	2,751,200	100	100	100
91	Bayonne								
	Government of city	97,870,449	60,398,685	36,598,200	873,564	913,200	100	100	100
	Government of state	98,088,824	60,057,510	37,157,750	873,564		100	100	100
	Government of county	98,088,824	60,057,510	37,157,750	873,564	913,200	100	100	100
59	Camden								
	Government of city	116,440,940	98,558,055	15,153,085	2,729,800	4,624,640	100	100	100
	Government of state	120,737,702	98,493,595	19,514,307	2,729,800		100	100	100
	Government of county	120,737,702	98,493,595	19,514,307	2,729,800	4,624,640	100	100	100
142	East Orange								
	Government of city	62,574,604	55,851,100	6,629,300	94,204	1,266,165	100	100	100
	Government of state	64,536,554	55,903,150	8,539,200	94,204		100	100	100
	Government of county	64,536,554	55,903,150	8,539,200	94,204	1,266,165	100	100	100
73	Elizabeth								
	Government of city	87,832,544	70,109,330	14,028,144	3,695,070	2,071,223	100	100	100
	Government of state	89,548,844	69,970,894	15,882,880	3,695,070		100	100	100
	Government of county	89,548,844	69,970,894	15,882,880	3,695,070	2,071,223	100	100	100
103	Hoboken								
	Government of city	87,549,857	70,904,300	8,690,300	7,955,257	3,289,792	100	100	100
	Government of state	87,554,656	68,677,499	10,921,900	7,955,257		100	100	100
	Government of county	87,554,656	68,677,499	10,921,900	7,955,257	3,289,792	100	100	100
22	Jersey City								
	Government of city	369,847,278	257,821,657	50,772,250	61,253,371	8,174,667	100	100	100
	Government of state	376,682,236	249,651,615	65,777,250	61,253,371		100	100	100
	Government of county	376,682,236	249,651,615	65,777,250	61,253,371	8,174,667	100	100	100
227	New Brunswick								
	Government of city	25,522,889	20,894,435	4,373,575	254,879	1,218,130	100	100	100
	Government of state	25,914,314	[6] 25,659,435	(6)	254,879		100	100	100
	Government of county	25,914,314	[6] 25,659,435	(6)	254,879	1,218,130	100	100	100
114	Passaic								
	Government of city	62,287,952	45,313,725	16,808,300	165,927	3,214,400	100	100	100
	Government of state	63,066,327	45,229,100	17,671,300	165,927		100	100	100
	Government of county	63,066,327	45,229,100	17,671,300	165,927	3,214,400	100	100	100
175	Perth Amboy								
	Government of city	32,649,427	20,930,995	10,066,825	1,651,607	781,866	100	100	100
	Government of state	32,962,688	20,649,921	10,661,160	1,651,607		100	100	100
	Government of county	32,962,688	20,649,921	10,661,160	1,651,607	781,866	100	100	100
55	Trenton								
	Government of city	105,617,676	87,963,450	16,740,900	913,326	5,275,467	100	100	100
	Government of state	107,915,376	87,675,650	19,326,400	913,326		100	100	100
	Government of county	107,915,376	87,675,650	19,326,400	913,326	5,275,467	100	100	100

1 Bank stock only, unless otherwise specified in foot notes.
2 For property subject to the general property tax.
3 Average rate.

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
			$23.31	$14.26		$21,876,747	$21,876,747	$28.06				6
			21.51	13.16		20,187,333	20,187,333	25.89				
$1,204.01	$1,937.40		[5] 13.76	[5] 8.42		12,912,583	12,912,583	16.56				
1,204.01	1,937.40		[5] 7.75	[5] 4.74		7,274,750	7,274,750	9.33				
1,204.01	1,967.40		1.80	1.10		1,689,414	1,689,414	2.17				
			35.50	19.27	$2.00	849,519	837,649	20.90			$11,870	187
			27.70	15.03	2.00	668,462	656,592	16.38			11,870	
579.04	1,064.45		12.70	6.91	2.00	306,886	295,016	7.36			11,870	
579.04	1,064.45		15.00	8.12		361,576	361,576	9.02				
579.04	1,064.45		1.80	0.98		41,782	41,782	1.04				
579.04	1,064.45		6.00	3.26		139,275	139,275	3.48				
			146.39	29.28	2.00	2,872,508	2,872,508	52.10				131
			122.00	24.40	2.00	2,372,670	2,372,670	43.04				
349.42	1,747.11		37.00	7.40	2.00	712,754	712,754	12.93			(4)	
349.42	1,747.11		80.00	16.00		1,557,334	1,557,334	28.25				
372.14	1,860.73		5.00	1.00		102,582	102,582	1.86				
371.73	1,858.66		10.39	2.08		212,928	212,928	3.86				
371.73	1,858.66		14.00	2.80		286,910	286,910	5.20				
			126.80	25.36		8,188,460	8,188,460	42.33				34
			99.00	19.80		6,227,279	6,227,279	32.19				
331.42	1,657.10		49.00	9.80		3,141,115	3,141,115	16.24				
319.11	1,595.55		50.00	10.00		3,086,164	3,086,164	15.95				
364.72	1,823.62		10.39	2.08		732,974	732,974	3.79				
364.72	1,823.62		17.41	3.48		1,228,207	1,228,207	6.35				
			27.60	27.60	1.00	3,160,291	3,129,528	61.43	$20,634	$0.40	10,129	145
2,232.64	2,232.64	$54.01	19.23	19.23	1.00	2,191,928	2,171,482	42.63	10,317	0.20	10,129	
2,248.08	2,248.08		3.42	3.42		391,232	391,232	7.68				
2,248.08	2,248.08	54.01	4.95	4.95		577,131	566,814	11.12	10,317	0.20		
			31.96	31.96	1.00	3,138,108	3,129,686	40.20	6,850	0.09	1,572	91
1,257.23	1,257.23	11.73	21.81	21.81	1.00	2,139,656	2,134,659	27.42	3,425	0.04	1,572	
1,260.04	1,260.04		3.58	3.58		350,733	350,733	4.50				
1,260.04	1,260.04	11.73	6.57	6.57		647,719	644,294	8.28	3,425	0.04		
			24.50	24.50	1.00	2,941,278	2,881,765	24.54	34,684	0.30	24,829	59
991.58	991.58	39.38	17.53	17.53	1.00	2,083,381	2,041,210	17.38	17,342	0.15	24,829	
1,028.17	1,028.17		3.12	3.12		376,233	376,233	3.20				
1,028.17	1,028.17	39.38	3.85	3.85		481,664	464,322	3.96	17,342	0.15		
			29.63	29.63	1.00	1,893,472	1,873,052	36.33	9,496	0.18	10,924	142
1,213.82	1,213.82	24.56	19.95	19.95	1.00	1,264,139	1,248,467	24.22	4,748	0.09	10,924	
1,251.87	1,251.87		3.45	3.45		222,587	222,587	4.32				
1,251.87	1,251.87	24.56	6.23	6.23		406,746	401,998	7.79	4,748	0.09		
			27.26	27.26	1.00	2,444,564	2,406,611	24.83	15,534	0.16	22,419	73
906.09	906.09	21.37	20.26	20.26	1.00	1,809,862	1,779,676	18.36	7,767	0.08	22,419	
923.79	923.79		3.45	3.45		308,747	308,747	3.19				
923.79	923.79	21.37	3.55	3.55		325,955	318,188	3.28	7,767	0.08		
			37.69	37.69	1.00	3,328,885	3,302,042	48.44	24,674	0.36	2,169	103
1,284.36	1,284.36	48.26	[5] 27.54	[5] 27.54	1.00	2,426,459	2,411,953	35.38	12,337	0.18	2,169	
1,284.43	1,284.43		3.59	3.59		314,988	314,988	4.62				
1,284.43	1,284.43	48.26	6.56	6.56		587,438	575,101	8.44	12,337	0.18		
			30.73	30.73	1.00	11,506,152	11,437,150	38.17	61,310	0.20	7,692	22
1,234.20	1,234.20	27.28	20.57	20.57	1.00	7,647,520	7,609,173	25.39	30,655	0.10	7,692	
1,257.01	1,257.01		3.59	3.59		1,353,748	1,353,748	4.52				
1,257.01	1,257.01	27.28	6.57	6.57		2,504,884	2,474,229	8.26	30,655	0.10		
			41.00	41.00		1,060,043	1,050,907	31.60	9,136	0.28		227
767.56	767.56	36.63	29.30	29.30		752,389	747,821	22.49	4,568	0.14		
779.33	779.33		3.47	3.47		89,871	89,871	2.70				
779.33	779.33	36.63	8.23	8.23		217,783	213,215	6.41	4,568	0.14		
			31.50	31.50	1.00	1,996,409	1,967,668	30.60	24,108	0.38	4,633	114
968.57	968.57	49.98	24.30	24.30	1.00	1,530,543	1,513,856	23.54	12,054	0.19	4,633	
980.68	980.68		3.46	3.46		218,171	218,171	3.39				
980.68	980.68	49.98	3.74	3.74		247,695	235,641	3.67	12,054	0.19		
			42.91	42.91	1.00	1,410,730	1,404,866	33.29	5,864	0.14		175
773.66	773.66	18.53	31.21	31.21	1.00	1,022,275	1,019,343	24.15	2,932	0.07	(4)	
781.09	781.09		3.47	3.47		114,316	114,316	2.71				
781.09	781.09	18.53	8.23	8.23		274,139	271,207	6.44	2,932	0.07		
			34.90	34.90	1.00	3,773,948	3,705,261	30.76	39,566	0.32	29,121	55
876.89	876.89	43.80	26.58	26.58	1.00	2,856,116	2,807,212	23.31	19,783	0.16	29,121	
895.96	895.96		3.36	3.36		363,144	363,144	3.01				
895.96	895.96	43.80	4.96	4.96		554,688	534,905	4.44	19,783	0.16		

[4] Not reported.
[5] No distribution of assessment for state and county purposes between real, personal, and other property is available.
[6] Valuation of personal property included with that of real property.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2] Real property.	Personal property.	Other property.
	NEW JERSEY—continued.								
186	West Hoboken								
	Government of city	$26,175,214	$24,765,545	$1,388,550	$21,119	$2,517,413	100	100	100
	Government of state	26,924,536	24,711,220	2,192,197	21,119		100	100	100
	Government of county	26,924,536	24,711,220	2,192,197	21,119	2,517,413	100	100	100
243	West New York								
	Government of city	26,689,600	20,108,225	1,331,225	5,250,150		100	100	100
	Government of state	26,923,600	19,842,225	1,831,225	5,250,150		100	100	100
	Government of county	26,923,600	19,842,225	1,831,225	5,250,150		100	100	100
	NEW YORK.								
214	Auburn								
	Government of city	26,687,953	26,687,953			798,863	84		
	Government of state	25,066,428	25,066,428				84		
	Government of county	25,066,428	25,066,428				84		
104	Binghamton								
	Government of city	45,971,456	44,471,456	1,500,000		1,438,315	85	85	
	Government of state	45,971,456	44,471,456	1,500,000			85	85	
	Government of county	45,971,456	44,471,456	1,500,000			85	85	
12	Buffalo								
	Government of city								
	City corporation	654,357,185	644,739,185	9,618,000		12,799,367	100	100	
	County	654,357,185	644,739,185	9,618,000			100	100	
	Government of state	654,357,185	644,739,185	9,618,000			100	100	
168	Mount Vernon								
	Government of city								
	City corporation	44,787,473	44,660,133	127,340		373,300	65	65	
	School district	44,787,473	44,660,133	127,340			65	65	
	Government of state	49,691,362	49,564,022	127,340			65	65	
	Government of county	49,691,362	49,564,022	127,340			65	65	
245	Newburgh								
	Government of city	24,526,107	24,526,107			1,617,550	84		
	Government of state	24,583,570	24,583,570				84		
	Government of county	24,583,570	24,583,570				84		
212	New Rochelle								
	Government of city	72,126,523	72,060,523	66,000		373,000	97	75	
	Government of state	53,656,225	53,590,225	66,000			72	75	
	Government of county	53,656,225	53,590,225	66,000			72	75	
1	New York								
	Government of city	8,922,627,892	8,626,121,707	296,506,185		572,416,030	100	100	
	Government of state	8,922,627,892	8,626,121,707	296,506,185			100	100	
141	Niagara Falls								
	Government of city	100,530,800	100,471,300	59,500		1,364,305	100	100	
	Government of state	86,653,650	86,549,650	104,000			86	100	
	Government of county	86,653,650	86,549,650	104,000			86	100	
218	Poughkeepsie								
	Government of city	33,212,514	33,212,514			1,809,903	80		
	Government of state	30,332,052	30,332,052				73		
	Government of county	30,332,052	30,332,052				73		
23	Rochester								
	Government of city								
	City corporation	297,534,141	296,508,891	1,025,250		8,696,100	85	75	
	Supervisors' fund	302,532,747	301,602,397	930,350			85	75	
	Government of state	302,532,747	301,602,397	930,350			85	75	
	Government of county	302,532,747	301,602,397	930,350			85	75	
37	Syracuse								
	Government of city								
	City corporation	181,770,758	181,276,839	493,919		1,802,008	80	100	
	Supervisors' fund	180,788,499	180,294,580	493,919			80	100	
	Government of state	180,788,499	180,294,580	493,919			80	100	
	Government of county	180,788,499	180,294,580	493,919			80	100	
74	Utica								
	Government of city	92,339,147	91,710,547	628,600		5,612,863	97	100	
	Government of state	86,022,911	85,751,611	271,300			91	100	
	Government of county	86,022,911	85,751,611	271,300			91	100	
68	Yonkers								
	Government of city	141,721,460	139,825,210	1,896,250		582,500	74	100	
	Government of state	131,850,389	129,954,139	1,896,250			69	100	
	Government of county	131,850,389	129,954,139	1,896,250			69	100	

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

[1] Bank stock only, unless otherwise specified in footnotes.

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.[1]			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.		
			$34.83	$34.83	$1.00	$939,989	$919,380	$22.80	$18,880	$0.46	$1,729	186
$649.27	$649.27	$62.44	24.69	24.69	1.00	657,462	646,293	16.03	9,440	0.23	1,729	
667.85	667.85		3.57	3.57		96,234	96,234	2.39				
667.85	667.85	62.44	6.57	6.57		186,293	176,853	4.38	9,440	0.23		
			41.13	41.13	1.00	1,101,651	1,100,034	35.75			1,617	243
867.42	867.42		30.98	30.98	1.00	828,362	826,745	26.87			1,617	
875.02	875.02		3.58	3.58		96,442	96,442	3.13				
875.02	875.02		6.57	6.57		176,847	176,847	5.75				
			42.18	35.43		1,116,980	1,108,992	30.51	7,988	0.22		214
734.21	874.06	21.98	[3] 31.88	[3] 26.78		858,912	850,924	23.41	7,988	0.22		
689.60	820.96		(4)	(4)			(4)	(4)				
689.60	820.96		[4] 10.30	[4] 8.65		258,068	[4] 258,068	[4] 7.10				
			47.34	40.24		2,190,919	2,176,536	32.13	14,383	0.21		104
678.60	798.35	21.23	[3] 40.85	[3] 34.72		1,892,415	1,878,032	27.72	14,383	0.21		
678.60	798.35		1.81	1.54		83,436	83,436	1.23				
678.60	798.35		4.68	3.98		215,068	215,068	3.18				
			30.13	30.13		19,840,504	19,712,510	38.25	127,994	0.25		12
			27.50	27.50		18,122,162	17,994,168	34.92	127,994	0.25		
1,269.78	1,269.78	24.84	24.00	24.00		15,832,566	15,704,572	30.48	127,994	0.25		
1,269.78	1,269.78		3.50	3.50		2,289,596	2,289,596	4.44				
1,269.78	1,269.78		2.63	2.63		1,718,342	1,718,342	3.33				
			38.72	25.18		1,760,062	1,756,329	40.15	3,733	0.08		168
			34.23	22.26		1,536,981	1,533,248	35.05	3,733	0.08		
1,023.97	1,575.34	8.53	17.96	11.68		808,289	804,556	18.39	3,733	0.08		
1,023.97	1,575.34		16.27	10.58		728,692	728,692	16.66				
1,136.09	1,747.83		1.74	1.13		86,584	86,584	1.98				
1,136.09	1,747.83		2.75	1.79		136,497	136,497	3.12				
			27.68	23.25		695,488	679,313	22.27	16,175	0.53		245
804.19	957.36	53.04	20.00	16.80		506,697	490,522	16.08	16,175	0.53		
806.07	959.61		2.93	2.46		72,140	72,140	2.37				
806.07	959.61		4.75	3.99		116,651	116,651	3.82				
			29.28	27.53		2,052,124	2,048,394	55.98	3,730	0.10		212
1,971.10	2,032.61	10.19	25.87	25.08		1,869,331	1,865,601	50.98	3,730	0.10		
1,466.38	2,036.48		1.55	1.12		83,317	83,317	2.28				
1,466.38	2,036.48		1.86	1.33		99,476	99,476	2.72				
			24.94	24.94		228,270,657	222,546,497	39.29	5,724,160	1.01		1
1,575.33	1,575.33	101.06	[3] 23.98	[3] 23.98		219,731,501	214,007,341	37.78	5,724,160	1.01		
1,575.33	1,575.33		0.96	0.96		8,539,156	8,539,156	1.51				
			20.80	20.13		2,038,663	2,025,020	39.09	13,643	0.26		141
1,940.52	1,940.52	26.33	16.06	16.06		1,628,166	1,614,523	31.17	13,643	0.26		
1,672.66	1,944.62		1.21	1.04		104,896	104,896	2.02				
1,672.66	1,944.62		3.53	3.03		305,601	305,601	5.90				
			33.46	26.16		1,104,253	1,086,154	30.71	18,099	0.51		218
939.16	1,173.95	51.18	24.76	19.81		840,424	822,325	23.25	18,099	0.51		
857.71	1,174.94		3.43	2.50		104,013	104,013	2.94				
857.71	1,174.94		5.27	3.85		159,816	159,816	4.52				
			30.21	26.67		9,111,067	9,024,106	30.19	86,961	0.29		23
			24.26	20.61		7,309,880	7,222,919	24.16	86,961	0.29		
995.40	1,171.59	29.09	[3] 23.22	[3] 19.72		6,994,639	6,907,678	23.11	86,961	0.29		
1,012.12	1,191.22		1.04	0.89		315,241	315,241	1.05				
1,012.12	1,191.22		3.08	2.58		917,688	917,688	3.07				
1,012.12	1,191.22		2.92	2.48		883,499	883,499	2.96				
			32.48	25.99		5,913,575	5,895,555	33.93	18,020	0.10		37
			23.87	19.10		4,356,194	4,338,174	24.97	18,020	0.10		
1,046.06	1,306.86	10.37	23.18	18.55		4,230,892	4,212,872	24.25	18,020	0.10		
1,040.41	1,299.80		0.69	0.55		125,302	125,302	0.72				
1,040.41	1,299.80		2.95	2.36		534,016	534,016	3.07				
1,040.41	1,299.80		5.66	4.53		1,023,365	1,023,365	5.89				
			31.61	30.19		2,924,472	2,868,343	30.16	56,129	0.59		74
971.12	1,000.95	59.03	[3] 23.63	[3] 22.92		2,237,734	2,181,605	22.94	56,129	0.59		
904.69	993.89		2.13	1.94		183,455	183,455	1.93				
904.69	993.89		5.85	5.33		503,283	503,283	5.29				
			30.24	22.25		4,250,541	4,244,716	41.93	5,825	0.06		68
1,400.05	1,885.38	5.75	26.13	19.40		3,708,774	3,702,949	36.58	5,825	0.06		
1,302.53	1,879.32		1.54	1.07		202,837	202,837	2.00				
1,302.53	1,879.32		2.57	1.78		338,930	338,930	3.35				

[3] Average rate.

[4] State and county combined.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]		
		Subject to the general property tax.				Subject to special property taxes.[1]			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	NORTH CAROLINA.								
156	Charlotte								
	Government of city	$93,635,535	$61,042,805	$32,592,730			100	100	
	Government of state	93,635,535	61,042,805	32,592,730			100	100	
	Government of county	93,635,535	61,042,805	32,592,730			100	100	
223	Wilmington								
	Government of city								
	City corporation	45,679,224	31,139,481	14,539,743			100	100	
	School district	45,679,224	31,139,481	14,539,743			100	100	
	Government of state	45,679,224	31,139,481	14,539,743			100	100	
	Government of county	45,679,224	31,139,481	14,539,743			100	100	
148	Winston-Salem						100	100	
	Government of city	113,436,380	47,820,391	65,615,989			100	100	
	Government of state	113,436,380	47,820,391	65,615,989			100	100	
	Government of county	113,436,380	47,820,391	65,615,989			100	100	
	OHIO.								
82	Canton								
	Government of city								
	City corporation	143,773,450	82,774,890	60,998,560			100	100	
	School district	149,445,390	84,032,620	65,412,770			100	100	
	Government of state	143,773,450	82,774,890	60,998,560			100	100	
	Government of county	143,773,450	82,774,890	60,998,560			100	100	
	Government of township	143,773,450	82,774,890	60,998,560			100	100	
16	Cincinnati								
	Government of city								
	City corporation	737,474,310	473,923,370	263,550,940			100	100	
	County	737,474,310	473,923,370	263,550,940			100	100	
	School district	747,241,890	[4] 747,241,890	([4])			100	100	
	Government of state	737,474,310	473,923,370	263,550,940			100	100	
27	Columbus								
	Government of city								
	City corporation	374,509,160	236,707,640	137,801,520			100	100	
	School district	385,479,140	243,285,930	142,193,210			100	100	
	Government of state	374,509,160	236,707,640	137,801,520			100	100	
	Government of county	374,509,160	236,707,640	137,801,520			100	100	
171	Lakewood								
	Government of city								
	City corporation	73,335,710	55,977,690	17,358,020			100	100	
	School district	73,335,710	55,977,690	17,358,020			100	100	
	Government of state	73,335,710	55,977,690	17,358,020			100	100	
	Government of county	73,335,710	55,977,690	17,358,020			100	100	
226	Portsmouth								
	Government of city								
	City corporation	49,461,530	30,741,610	18,719,920			100	100	
	School district	49,461,530	30,741,610	18,719,920			100	100	
	Government of state	49,461,530	30,741,610	18,719,920			100	100	
	Government of county	49,461,530	30,741,610	18,719,920			100	100	
115	Springfield								
	Government of city								
	City corporation	95,546,460	57,490,810	38,055,650			100	100	
	School district	95,546,460	57,490,810	38,055,650			100	100	
	Government of state	95,546,460	57,490,810	38,055,650			100	100	
	Government of county	95,546,460	57,490,810	38,055,650			100	100	
	Government of township	95,546,460	57,490,810	38,055,650			100	100	
50	Youngstown								
	Government of city								
	City corporation	248,415,280	150,274,380	98,140,900			100	100	
	School district	248,415,280	150,274,380	98,140,900			100	100	
	Government of state	248,415,280	150,274,380	98,140,900			100	100	
	Government of county	248,415,280	150,274,380	98,140,900			100	100	
	Government of township	248,415,280	150,274,380	98,140,900			100	100	
	OKLAHOMA.								
244	Muskogee								
	Government of city								
	City corporation	29,583,100	19,342,011	7,814,495	$2,426,594		67	67	100
	School district	30,877,295	20,687,787	7,101,779	3,087,729		67	67	100
	Government of state	29,583,100	19,342,011	7,814,495	2,426,594		67	67	100
	Government of county	29,583,100	19,342,011	7,814,495	2,426,594		67	67	100
77	Oklahoma City								
	Government of city								
	City corporation	98,048,887	69,614,710	19,609,777	8,824,400		100	100	
	School district	101,859,237	75,375,835	16,297,478	10,185,924		100	100	
	Government of state	98,048,887	69,614,710	19,609,777	8,824,400		100	100	
	Government of county	98,048,887	69,614,710	19,609,777	8,824,400		100	100	

[1] Bank stock only, unless otherwise specified in footnotes.

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

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
...	...	...	$10.65	$10.65	$3.09	$1,015,421	$997,218	$20.99	...	...	$18,203	156
$1,971.19	$1,971.19	...	5.50	5.50	1.65	524,715	514,995	10.84	...	...	9,720	
1,971.19	1,971.19	...	1.30	1.30	...	121,726	121,726	2.56	...	...	...	
1,971.19	1,971.19	...	3.85	3.85	1.44	368,980	360,497	7.59	...	...	8,483	
...	...	...	17.30	17.30	4.00	799,932	790,250	23.25	...	...	9,682	223
...	...	...	12.21	12.21	3.00	562,401	557,560	16.40	...	...	4,841	
1,343.98	1,343.98	...	10.00	10.00	2.00	456,792	456,792	13.44	...	...	(3)	
1,343.98	1,343.98	...	2.21	2.21	1.00	105,609	100,768	2.96	...	...	4,841	
1,343.98	1,343.98	...	1.30	1.30	...	59,383	59,383	1.75	...	...	...	
1,343.98	1,343.98	...	3.79	3.79	1.00	178,148	173,307	5.10	...	...	4,841	
...	...	...	9.50	9.50	2.00	1,091,539	1,077,645	21.58	...	...	13,894	148
2,272.27	2,272.27	...	6.00	6.00	1.00	687,565	680,618	13.63	...	...	6,947	
2,272.27	2,272.27	...	1.30	1.30	...	147,467	147,467	2.95	...	...	...	
2,272.27	2,272.27	...	2.20	2.20	1.00	256,507	249,560	5.00	...	...	6,947	
...	...	...	21.90	21.90	...	3,189,476	3,189,476	35.99	...	...	...	82
...	...	...	15.61	15.61	...	2,284,710	2,284,710	25.78	...	...	...	
1,622.18	1,622.18	...	8.41	8.41	...	1,208,703	1,208,703	13.64	...	...	...	
1,622.18	1,622.18	...	7.20	7.20	...	1,076,007	1,076,007	12.14	...	...	...	
1,622.18	1,622.18	...	2.30	2.30	...	330,679	330,679	3.73	...	...	...	
1,622.18	1,622.18	...	3.80	3.80	...	546,339	546,339	6.17	...	...	...	
1,622.18	1,622.18	...	0.19	0.19	...	27,748	27,748	0.31	...	...	...	
...	...	...	20.02	20.02	...	14,815,223	14,815,223	36.86	...	...	...	16
...	...	...	17.72	17.72	...	13,119,032	13,119,032	32.64	...	...	...	
1,834.64	1,834.64	...	7.10	7.10	...	5,236,068	5,236,068	13.03	...	...	...	
1,834.64	1,834.64	...	5.40	5.40	...	3,982,361	3,982,361	9.91	...	...	...	
1,834.64	1,834.64	...	5.22	5.22	...	3,900,603	3,900,603	9.70	...	...	...	
1,834.64	1,834.64	...	2.30	2.30	...	1,696,191	1,696,191	4.22	...	...	...	
...	...	...	26.00	26.00	...	9,812,272	9,812,272	40.91	...	...	...	27
...	...	...	17.50	17.50	...	6,628,944	6,628,944	27.64	...	...	...	
1,561.71	1,561.71	...	10.66	10.66	...	3,992,267	3,992,267	16.65	...	...	...	
1,561.71	1,561.71	...	6.84	6.84	...	2,636,677	2,636,677	10.99	...	...	...	
1,561.71	1,561.71	...	2.30	2.30	...	861,371	861,371	3.59	...	...	...	
1,561.71	1,561.71	...	6.20	6.20	...	2,321,957	2,321,957	9.68	...	...	...	
...	...	...	25.10	25.10	...	1,840,725	1,840,725	42.71	...	...	...	171
...	...	...	19.22	19.22	...	1,409,365	1,409,365	32.70	...	...	...	
1,701.52	1,701.52	...	7.26	7.26	...	532,505	532,505	12.36	...	...	...	
1,701.52	1,701.52	...	11.96	11.96	...	876,860	876,860	20.34	...	...	...	
1,701.52	1,701.52	...	2.30	2.30	...	168,672	168,672	3.91	...	...	...	
1,701.52	1,701.52	...	3.58	3.58	...	262,688	262,688	6.10	...	...	...	
...	...	...	20.00	20.00	...	989,231	989,231	29.67	...	...	...	226
...	...	...	11.00	11.00	...	544,077	544,077	16.32	...	...	...	
1,483.46	1,483.46	...	5.15	5.15	...	254,727	254,727	7.64	...	...	...	
1,483.46	1,483.46	...	5.85	5.85	...	289,350	289,350	8.68	...	...	...	
1,483.46	1,483.46	...	2.30	2.30	...	113,762	113,762	3.41	...	...	...	
1,483.46	1,483.46	...	6.70	6.70	...	331,392	331,392	9.94	...	...	...	
...	...	...	17.60	17.60	...	1,681,617	1,681,617	27.32	...	...	...	115
...	...	...	11.35	11.35	...	1,084,452	1,084,452	17.62	...	...	...	
1,552.16	1,552.16	...	6.95	6.95	...	664,048	664,048	10.79	...	...	...	
1,552.16	1,552.16	...	4.40	4.40	...	420,404	420,404	6.83	...	...	...	
1,552.16	1,552.16	...	2.30	2.30	...	219,757	219,757	3.57	...	...	...	
1,552.16	1,552.16	...	3.90	3.90	...	372,631	372,631	6.05	...	...	...	
1,552.16	1,552.16	...	0.05	0.05	...	4,777	4,777	0.08	...	...	...	
...	...	...	17.40	17.40	...	4,322,426	4,322,426	32.08	...	...	...	50
...	...	...	9.98	9.98	...	2,479,185	2,479,185	18.40	...	...	...	
1,843.99	1,843.99	...	4.48	4.48	...	1,112,901	1,112,901	8.26	...	...	...	
1,843.99	1,843.99	...	5.50	5.50	...	1,366,284	1,366,284	10.14	...	...	...	
1,843.99	1,843.99	...	2.30	2.30	...	571,355	571,355	4.24	...	...	...	
1,843.99	1,843.99	...	4.40	4.40	...	1,093,027	1,093,027	8.11	...	...	...	
1,843.99	1,843.99	...	0.72	0.72	...	178,859	178,859	1.33	...	...	...	
...	...	...	45.91	31.54	...	1,378,905	1,378,905	45.03	...	...	...	244
...	...	...	35.91	24.69	...	1,083,075	1,083,075	35.37	...	...	...	
966.07	1,409.49	...	19.88	13.63	...	588,112	588,112	19.21	...	...	...	
966.07	1,409.49	...	16.03	11.06	...	494,963	494,963	16.16	...	...	...	
966.07	1,409.49	...	2.00	1.37	...	59,166	59,166	1.93	...	...	...	
966.07	1,409.49	...	8.00	5.48	...	236,664	236,664	7.73	...	...	...	
...	...	...	31.75	31.75	...	3,182,551	3,182,551	33.83	...	...	...	77
...	...	...	26.57	26.57	...	2,674,659	2,674,659	28.43	...	...	...	
1,042.24	1,042.24	...	8.33	8.33	...	816,747	816,747	8.68	...	...	...	
1,042.24	1,042.24	...	18.24	18.24	...	1,857,912	1,857,912	19.75	...	...	...	
1,042.24	1,042.24	...	2.00	2.00	...	196,097	196,097	2.09	...	...	...	
1,042.24	1,042.24	...	3.18	3.18	...	311,795	311,795	3.31	...	...	...	

[3] Not reported.

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

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]		
		Subject to the general property tax.				Subject to special property taxes.[1]			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	PENNSYLVANIA.								
95	Allentown								
	Government of city								
	City corporation	$64,327,956	$64,247,006	$80,950			100	100	
	School district	64,327,956	64,247,006	80,950			100	100	
	Government of county	70,153,243	50,465,566	19,687,677			79	100	
117	Altoona								
	Government of city								
	City corporation	36,758,948	36,758,948				60		
	School district	36,739,868	36,739,868				60		
	Government of county	32,005,759	25,646,097	6,359,662			40	[5] 40	
133	Bethlehem								
	Government of city								
	City corporation	58,672,768	[7] 58,672,768	(7)			100	100	
	School district	58,672,768	[7] 58,672,768	(7)			100	100	
	Government of county	43,297,353	32,967,276	10,330,077			56	100	
124	Chester								
	Government of city								
	City corporation	58,293,949	58,293,949				100		
	School district	58,293,949	58,293,949				100		
	Government of county	44,102,488	36,456,645	7,645,843			67	[5] 67	
222	Easton								
	Government of city								
	City corporation	31,134,976	31,079,576	55,400			64	100	
	School district	18,782,950	18,727,550	55,400			40	100	
	Government of county	27,838,070	20,533,345	7,304,725			45	100	
75	Erie								
	Government of city								
	City corporation	91,897,165	91,897,165				80		
	School district	91,897,165	91,897,165				80		
	Government of county	71,183,847	55,624,773	15,559,074			48	[5] 50	
93	Harrisburg								
	Government of city								
	City corporation	62,870,600	62,848,550	22,050			75	77	
	School district	62,870,600	62,848,550	22,050			75	77	
	Government of county	73,726,141	58,224,104	15,502,037			69	100	
230	Hazleton								
	Government of city								
	City corporation	18,980,454	18,935,234	45,220			60	50	
	School district	18,971,083	18,926,648	44,435			60	50	
	Government of county	22,295,289	18,926,648	3,368,641			60	[5] 50	
105	Johnstown								
	Government of city								
	City corporation	59,824,790	59,698,298	126,492			80	80	
	School district	59,824,790	59,698,298	126,492			80	80	
	Government of county	61,898,425	57,566,590	4,331,835			80	[5] 80	
135	Lancaster								
	Government of city								
	City corporation	30,923,175	30,923,175				67		
	School district	30,923,175	30,923,175				67		
	Government of county	43,024,179	30,837,605	12,186,574			67	[5] 67	
157	McKeesport								
	Government of city								
	City corporation	33,881,925	33,881,925				60		
	School district	33,548,900	33,548,900				60		
	Government of county	47,723,795	41,169,740	6,554,055			83	100	
162	New Castle								
	Government of city								
	City corporation	25,504,370	25,487,380	16,990			55	55	
	School district	25,504,370	25,487,380	16,990			55	55	
	Government of county	29,055,648	22,602,264	6,453,384			50	[5] 50	
3	Philadelphia								
	Government of city								
	City corporation	2,844,715,444	2,135,731,299	708,984,145			100	100	
	School districts	2,136,922,128	2,135,731,299	1,190,829			100	100	
	Poor districts	280,801,979	[7] 280,801,979	(7)			100	100	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[3] Average rate.
[4] Occupation taxes levied on a valuation of $3,988,910, at the rate of $3 per $1,000.
[5] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.
[6] Occupation taxes levied on a valuation of $2,059,540, at the rate of $7.50 per $1,000.
[7] Valuation of personal property included with that of real property.
[8] Occupation taxes levied on a valuation of $3,606,231, at the rate of $9 per $1,000.
[9] Occupation taxes levied on a valuation of $2,728,095 in Northampton County, at the rate of $5 per $1,000; and $359,910 in Lehigh County, at the rate of $3 per $1,000.
[10] Occupation taxes levied on a valuation of $6,765,350, at the rate of $8.50 per $1,000.
[11] Occupation taxes levied on a valuation of $2,733,770, at the rate of $3.25 per $1,000.
[12] Occupation taxes levied on a valuation of $2,388,759, at the rate of $13 per $1,000.
[13] Occupation taxes levied on a valuation of $2,388,750, at the rate of $10 per $1,000.
[14] Occupation taxes levied on a valuation of $2,320,525, at the rate of $5 per $1,000.
[15] Not reported.

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
			$21.78	$21.25	$2.00	$1,470,815	$1,420,134	$19.06			$50,681	95
			18.50	18.50	2.00	1,228,788	1,190,068	15.97			38,720	
$863.18	$863.18		8.00	8.00	1.00	533,984	514,624	6.91			19,360	
863.18	863.18		10.50	10.50	1.00	694,804	675,444	9.06			19,360	
941.35	1,121.36		[3] 3.28	[3] 2.75	(4)	242,027	230,066	3.09			11,961	
			31.81	18.09	5.00	1,229,098	1,136,652	18.71			92,446	117
			25.00	15.00	5.00	995,744	918,744	15.12			77,000	
605.06	1,008.43		13.00	7.80		477,866	477,866	7.86				
605.06	1,008.43		12.00	7.20	5.00	517,878	440,878	7.26			77,000	
526.82	1,160.90		[3] 6.81	[3] 3.09	(6)	233,354	217,908	3.59			15,446	
			24.54	22.84	4.00	1,431,092	1,369,911	25.05			61,181	133
			20.00	20.00	4.00	1,219,911	1,173,455	21.46			46,456	
1,072.80	1,072.80		9.00	9.00	(8)	560,511	528,055	9.66			32,456	
1,072.80	1,072.80		11.00	11.00	4.00	659,400	645,400	11.80			14,000	
791.67	1,265.29		[3] 4.54	[3] 2.84	(9)	211,181	196,456	3.59			14,725	
			19.38	18.96		1,148,139	1,081,749	18.34			66,390	124
			16.00	16.00		990,209	932,704	15.81			57,505	
988.33	988.33		7.50	7.50		437,205	437,205	7.41				
988.33	988.33		8.50	8.50	(10)	553,004	495,499	8.40			57,505	
747.73	1,111.03		[3] 3.38	[3] 2.96	(11)	157,930	149,045	2.53			8,885	
			27,74	14.83		791,056	724,513	21.25			66,543	222
			23.00	12.34		647,525	592,584	17.38			54,941	
913.42	1,426.31		13.00	8.33	(12)	435,809	404,755	11.87			31,054	
551,04	1,375.18		10.00	4.01	(13)	211,716	187,809	5.51			23,887	
816.70	1,552,96		[3] 4.74	[3] 2.49	(14)	143,531	131,929	3.87			11,602	
			29.10	21.68		2,606,478	2,542,425	26.84			64,053	75
			22.75	18.24		2,115,157	2,090,691	22.07			24,466	
970.19	1,212.73		11.75	9.44		1,079,822	1,079,822	11.40				
970.19	1,212.73		11.00	8.80	(15)	1,035,335	1,010,869	10.67			24,466	
751.51	1,388.13		[3] 6.35	[3] 3.44	(16)	491,321	451,734	4.77			39,587	
			30.29	22.67	1.00	1,981,538	1,956,357	25.58			25,181	93
			25.50	19.13	1.00	1,617,884	1,603,200	20.96			14,684	
821.93	1,095.90		12.00	9.00	(17)	757,031	754,447	9.86			2,584	
821.93	1,095.90		13.50	10.13	1.00	860,853	848,753	11.10			12,100	
963.85	1,305.84		[3] 4.79	[3] 3.54	(18)	363,654	353,157	4.62			10,497	
			31.32	19.08		665,432	619,498	18.99			45,934	230
			23.70	14.22		486,982	449,690	13.78			37,292	
581.72	970.00		7.95	4.77	(19)	159,233	150,895	4.62			8,338	
581.72	970.00		15.75	9.45	(20)	327,749	298,795	9.16			28,954	
683.32	1,071.40		[3] 7.62	[3] 4.86	(21)	178,450	169,808	5.21			8,642	
			32.31	25.92		2,130,501	1,945,232	28.73			185,269	105
			26.45	21.16		1,739,304	1,582,365	23.37			156,939	
883.62	1,104.53		12.45	9.96	(22)	810,997	744,818	11.00			66,179	
883.62	1,104.53		14.00	11.20	5.00	928,307	837,547	12.37			90,760	
914.25	1,127.08		[3] 5.86	[3] 4.76	(23)	391,197	362,867	5.36			28,330	
			23.92	16.15	1.00	808,428	775,194	14.43			33,234	135
			21.00	14.00	1.00	660,147	649,387	12.09			10,760	
575.75	863.63		11.00	7.33		340,155	340,155	6.33				
575.75	863.63		10.00	6.67	1.00	319,992	309,232	5.76			10,760	
801.06	1,088.36		[3] 2.92	[3] 2.15	(24)	148,281	125,807	2.34			22,474	
			36.04	23.16	1.00	1,336,659	1,300.366	27.67			36,293	157
			29.88	17.93	1.00	1,018,819	1,006,467	21.42			12,352	
721.01	1,201.69		11.88	7.13		402,587	402,587	8.57				
721.01	1,201.69		18.00	10.80	1.00	616,232	603,880	12.85			12,352	
1,015.57	1,195.02		[3] 6.16	[3] 5.23	(25)	317,840	293,899	6.25			23,941	
			33.06	18.25		924,005	862,849	19.01			61,156	162
			27.50	15.13		751,217	701,370	15.45			49,847	
561.97	1,021.76		12.50	6.88	(26)	341,463	318,805	7.02			22,658	
561.97	1,021.76		15.00	8.25	(27)	409,754	382,565	8.43			27,189	
640.22	1,138.81		[3] 5.56	[3] 3.12	(28)	172,788	161,479	3.56			11,309	
			25.13	25.13	0.50	64,900,769	64,900,769	35.31				3
			25.13	25.13	0.50	64,900,769	64,900,769	35.31				
1,547.79	1,547.79		[3] 16.77	[3] 16.77	0.50	47,703,899	47,703,899	25.96			(15)	
1,162.68	1,162.68		8.00	8.00		17,095,377	17,095,377	9.30				
(29)	(29)		[3] 0.36	[3] 0.36		101,493	101,493	(29)				

[16] Occupation taxes levied on a valuation of $5,855,350, at the rate of $7 per $1,000.
[17] Occupation taxes levied on a valuation of $215,375, at the rate of $12 per $1,000.
[18] Occupation taxes levied on a valuation of $2,099,480, at the rate of $5 per $1,000.
[19] Occupation taxes levied on a valuation of $1,048,800, at the rate of $7.95 per $1,000.
[20] $12,456 levied on polls at $4 each and $16,493 levied on occupations valued at $1,047,475, at the rate of $15.75 per $1,000.
[21] Occupation taxes levied on a valuation of $1,047,475, at the rate of $8.25 per $1,000.
[22] $18,130 levied on polls at $1 each and $48,049 levied on occupations valued at $3,858,410, at the rate of $12.45 per $1,000.
[23] Occupation taxes levied on a valuation of $1,721,530, at the rate of $5 per $1,000.
[24] Poll tax levied at the rate of 50 cents for single men and women and 25 cents for married men and women.
[25] Occupation taxes levied on a valuation of $3,653,300, at the rate of $3.50 per $1,000
[26] Occupation taxes levied on a valuation of $1,812,630, at the rate of $12.50 per $1,000.
[27] Occupation taxes levied on a valuation of $1,812,630, at the rate of $15 per $1,000.
[28] Occupation taxes levied on a valuation of $1,584,910, at the rate of $5 per $1,000.
[29] Per capita not computed; population not known.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2] Real property.	Personal property.	Other property.
	PENNSYLVANIA—continued.								
10	Pittsburgh								
	Government of city								
	City corporation	$829,848,120	$829,848,120				85		
	County	1,112,306,730	793,470,960	$318,835,770			90	[4] 50	
	School district	829,848,120	829,848,120				85		
65	Reading								
	Government of city								
	City corporation	68,695,788	[5] 68,695,788	([5])			75	75	
	School district	68,695,788	[6] 68,695,788	([6])			75	75	
	Government of county	87,379,815	62,741,699	24,638,116			69	[4] 75	
48	Scranton								
	Government of city								
	City corporation	103,343,175	103,241,475	101,700			70	70	
	School district	103,343,175	103,241,475	101,700			70	70	
	Government of county	121,753,978	104,177,717	17,576,261			71	[4] 74	
	RHODE ISLAND.								
248	Newport								
	Government of city	80,481,000	46,170,728	34,310,272			100	100	
	Government of state	80,481,000	46,170,728	34,310,272			100	100	
113	Pawtucket								
	Government of city	129,126,173	60,916,720	68,209,453			100	100	
	Government of state	129,126,173	60,916,720	68,209,453			100	100	
28	Providence								
	Government of city	482,563,400	287,064,360	195,499,040			100	100	
	Government of state	482,563,400	287,064,360	195,499,040			100	100	
167	Woonsocket								
	Government of city	50,280,725	30,283,500	19,997,225			100	100	
	Government of state	50,280,725	30,283,500	19,997,225			100	100	
	SOUTH CAROLINA.								
102	Charleston								
	Government of city								
	City corporation	26,461,840	16,975,313	9,486,527			42	42	
	School district	26,461,840	16,975,313	9,486,527			42	42	
	Government of state	28,775,803	16,598,490	12,177,313			42	42	
	Government of county	28,775,803	16,598,490	12,177,313			42	42	
200	Columbia								
	Government of city								
	City corporation	18,424,315	9,875,810	8,548,505			25	25	
	School district	18,424,315	9,875,810	8,548,505			25	25	
	Government of state	18,424,315	9,875,810	8,548,505			25	25	
	Government of county	18,424,315	9,875,810	8,548,505			25	25	
	TENNESSEE.								
125	Chattanooga								
	Government of city	90,427,588	69,922,750	11,574,100	$8,930,738		100	100	100
	Government of state	90,427,588	69,922,750	11,574,100	8,930,738		100	100	100
	Government of county	90,427,588	69,922,750	11,574,100	8,930,738		100	100	100
89	Knoxville								
	Government of city	61,379,098	46,733,840	9,362,156	5,283,102		65	65	100
	Government of state	90,527,170	70,834,205	14,409,863	5,283,102		100	100	100
	Government of county	90,527,170	70,834,205	14,409,863	5,283,102		100	100	100
41	Memphis								
	Government of city	196,749,213	140,125,875	19,360,270	37,263,068		65	83	100
	Government of state	273,189,435	212,721,505	23,204,862	37,263,068		100	100	100
	Government of county	273,189,435	212,721,505	23,204,862	37,263,068		100	100	100
58	Nashville								
	Government of city	100,570,913	68,482,150	15,013,970	17,074,793		68	100	100
	Government of state	132,443,193	101,181,950	14,186,450	17,074,793		100	100	100
	Government of county	132,443,193	101,181,950	14,186,450	17,074,793		100	100	100
	TEXAS.								
220	Austin								
	Government of city								
	City corporation	26,777,693	20,081,875	6,695,818			67	67	
	School district	26,781,693	20,085,875	6,695,818			67	67	
	Government of state	23,976,460	17,626,476	6,349,984			60	60	
	Government of county	23,976,460	17,626,476	6,349,984			60	60	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[3] Average rate.
[4] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

Per capita assessment: Subject to the general property tax: Assessed valuation.	Per capita assessment: Subject to the general property tax: Estimated true value.	Per capita assessment: Subject to special property taxes (assessed valuation).	Rate of levy: Of general property taxes per $1,000 of— Assessed valuation.	Rate of levy: Of general property taxes per $1,000 of— Estimated true value.	Rate of levy: Of poll taxes.	Levy: Total.	Levy: Of the general property tax: Total.	Levy: Of the general property tax: Per capita.	Levy: Of special property taxes: Total.	Levy: Of special property taxes: Per capita.	Levy: Of poll taxes.	City number.
...	...	...	$30.86	$26.60	...	$27,269,905	$26,996,260	$45.67	...	...	$273,645	10
...	...	...	30.86	26.60	...	27,269,905	26,996,260	45.67	...	...	273,645	
$1,404.06	$1,651.84	...	[3] 17.47	[3] 14.85	...	14,500,644	14,500,644	24.53	...	...	...	
1,881.97	2,032.28	...	[3] 4.89	[3] 4.53	(5)	5,715,552	5,441,907	9.21	...	...	273,645	
1,404.06	1,651.84	...	8.50	7.22	...	7,053,709	7,053,709	11.93	...	...	...	
...	...	...	27.00	20.27	$2.00	2,003,724	1,929,522	17.83	...	...	74,202	65
...	...	...	23.00	17.25	2.00	1,638,003	1,580,003	14.60	...	...	58,000	
634.71	846.29	...	12.00	9.00	1.00	853,349	824,349	7.62	...	...	29,000	
634.71	846.29	...	11.00	8.25	1.00	784,654	755,654	6.98	...	...	29,000	
807.34	1,068.03	...	4.00	3.02	(7)	365,721	349,519	3.23	...	...	16,202	
...	...	...	36.07	25.53	6.00	4,088,107	3,852,743	27.88	...	...	235,364	48
...	...	...	29.29	20.50	6.00	3,215,889	3,026,799	21.90	...	...	189,090	
747.83	1,068.33	...	[3] 13.29	[3] 9.30	1.00	1,404,823	1,373,308	9.94	...	...	31,515	
747.83	1,068.33	...	16.00	11.20	5.00	1,811,066	1,653,491	11.96	...	...	157,575	
881.06	1,189.25	...	[3] 6.78	[3] 5.03	(8)	872,218	825,944	5.98	...	...	46,274	
...	...	...	16.45	16.45	1.00	1,207,405	1,205,482	39.63	...	...	1,923	248
2,646.10	2,646.10	...	[3] 15.25	[3] 15.25	1.00	1,110,828	1,108,905	36.46	...	...	1,923	
2,646.10	2,646.10	...	1.20	1.20	...	96,577	96,577	3.17	...	...	...	
...	...	...	15.40	15.40	1.00	2,001,311	1,989,064	30.65	...	...	12,247	113
1,989.68	1,989.68	...	[3] 14.20	[3] 14.20	1.00	1,846,360	1,834,113	28.26	...	...	12,247	
1,989.68	1,989.68	...	1.20	1.20	...	154,951	154,951	2.39	...	...	...	
...	...	...	19.23	19.23	1.00	9,328,916	9,279,237	39.00	...	...	49,679	28
2,028.11	2,028.11	...	[3] 18.03	[3] 14.20	1.00	8,749,840	8,700,161	36.57	...	...	49,679	
2,028.11	2,028.11	...	1.20	1.20	...	579,076	579,076	2.43	...	...	...	
...	...	...	20.23	20.23	1.00	1,024,432	1,017,318	23.24	...	...	7,114	167
1,148.70	1,148.70	...	[3] 19.03	[3] 19.03	1.00	964,095	956,981	21.86	...	...	7,114	
1,148.70	1,148.70	...	1.20	1.20	...	60,337	60,337	1.38	...	...	...	
...	...	...	91.00	38.22	1.00	2,480,356	2,470,505	36.10	...	...	9,851	102
...	...	...	64.00	26.88	1.00	1,703,409	1,693,558	24.75	...	...	9,851	
386.72	920.75	...	50.00	21.00	...	1,323,092	1,323,092	19.34	...	...	...	
386.72	920.75	...	14.00	5.88	1.00	380,317	370,466	5.41	...	...	9,851	
420.53	1,001.27	...	12.00	5.04	...	345,310	345,310	5.04	...	...	...	
420.53	1,001.27	...	15.00	6.30	...	431,637	431,637	6.31	...	...	...	
...	...	...	71.50	17.88	2.00	1,329,810	1,317,339	34.82	...	...	12,471	200
...	...	...	44.00	11.00	2.00	823,141	810,670	21.43	...	...	12,471	
486.98	1,947.91	...	27.50	6.88	1.00	512,433	506,669	13.39	...	...	5,764	
486.98	1,947.91	...	16.50	4.12	1.00	310,708	304,001	8.04	...	...	6,707	
486.98	1,947.91	...	12.00	3.00	...	221,092	221,092	5.84	...	...	...	
486.98	1,947.91	...	15.50	3.88	...	285,577	285,577	7.55	...	...	...	
...	...	...	24.30	24.30	2.00	2,208,087	2,197,391	37.85	...	...	10,696	125
1,557.57	1,557.57	...	12.50	12.50	...	1,130,345	1,130,345	19.47	...	...	...	
1,557.57	1,557.57	...	2.60	2.60	1.00	240,460	235,112	4.05	...	...	5,348	
1,557.57	1,557.57	...	9.20	9.20	1.00	837,282	831,934	14.83	...	...	5,348	
...	...	...	30.10	23.50	3.00	2,174,190	2,141,907	27.32	...	...	32,283	89
782.92	1,168.20	...	20.00	13.40	1.00	1,239,131	1,227,582	15.66	...	...	11,549	
1,154.71	1,154.71	...	2.60	2.60	1.00	245,738	235,371	3.00	...	...	10,367	
1,154.71	1,154.71	...	7.50	7.50	1.00	689,321	678,954	8.66	...	...	10,367	
...	...	...	28.60	22.85	...	6,284,414	6,284,414	38.47	...	...	...	41
1,204.36	1,690.50	...	20.00	14.25	...	3,934,984	3,934,984	24.09	...	...	...	
1,672.27	1,672.27	...	2.60	2.60	(9)	710,293	710,293	4.35	...	...	(9)	
1,672.27	1,672.27	...	6.00	6.00	...	1,639,137	1,639,137	10.03	...	...	...	
...	...	...	27.00	22.87	2.00	3,079,138	3,034,138	25.55	...	...	45,000	58
846.98	1,118.39	...	17.00	12.87	...	1,709,706	1,709,706	14.40	...	...	...	
1,115.41	1,115.41	...	2.60	2.60	1.00	366,852	344,352	2.90	...	...	22,500	
1,115.41	1,115.41	...	7.40	7.40	1.00	1,002,580	980,080	8.25	...	...	22,500	
...	...	...	35.20	22.76	1.75	921,199	909,824	25.89	...	...	11,375	220
...	...	...	23.50	15.74	...	629,299	629,299	17.91	...	...	...	
762.14	1,137.52	...	17.50	11.72	...	468,609	468,609	13.34	...	...	...	
762.14	1,137.52	...	6.00	4.02	...	160,690	160,690	4.57	...	...	...	
682.41	1,137.35	...	6.20	3.72	1.50	158,404	148,654	4.23	...	...	9,750	
682.41	1,137.35	...	5.50	3.30	0.25	133,496	131,871	3.75	...	...	1,625	

[5] Occupation taxes levied on a valuation of $52,122,850, at the rate of $5.25 per $1,000.
[6] Valuation of personal property included with that of real property.
[7] Occupation taxes levied on a valuation of $4,050,550, at the rate of $4 per $1,000.
[8] Occupation taxes levied on a valuation of $6,382,635, at the rate of $7.25 per $1,000.
[9] Not reported.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2] Real property.	Personal property.	Other property.
	TEXAS—continued.								
176	Beaumont								
	Government of city	$42,407,390	$30,824,850	$11,582,540			80	80	
	Government of state	42,407,390	30,824,850	11,582,540			80	80	
	Government of county	42,407,390	30,824,850	11,582,540			80	80	
42	Dallas								
	Government of city	175,598,850	112,460,300	63,138,550			50	50	
	Government of state	175,598,850	112,460,300	63,138,550			50	50	
	Government of county	175,598,850	112,460,300	63,138,550			50	50	
87	El Paso								
	Government of city	77,030,700	58,267,280	18,763,420			60	60	
	Government of state	57,486,895	[4] 57,486,895	(4)			45	45	
	Government of county	57,486,895	[4] 57,486,895	(4)			45	45	
163	Galveston								
	Government of city	45,114,456	36,036,500	9,077,956			75	50	
	Government of state	45,114,456	36,036,500	9,077,956			75	50	
	Government of county	45,114,456	36,036,500	9,077,956			75	50	
46	Houston								
	Government of city	175,712,930	145,091,680	30,621,250			70	50	
	Government of state	157,742,620	128,933,950	28,808,670			62	47	
	Government of county	157,742,620	128,933,950	28,808,670			62	47	
173	Wichita Falls								
	Government of city								
	City corporation	31,991,318	22,985,033	9,006,285			50	50	
	School district	31,991,318	22,985,033	9,006,285			50	50	
	Government of state	31,991,318	22,985,033	9,006,285			50	50	
	Government of county	31,991,318	22,985,033	9,006,285			50	50	
	UTAH.								
228	Ogden								
	Government of city								
	City corporation	39,027,939	24,602,933	14,425,006			100	100	
	School district	39,027,939	24,602,933	14,425,006			100	100	
	Government of state	39,027,939	24,602,933	14,425,006			100	100	
	Government of county	39,027,939	24,602,933	14,425,006			100	100	
57	Salt Lake City								
	Government of city								
	City corporation	205,939,286	135,064,797	70,874,489			100	100	
	School district	205,939,286	135,064,797	70,874,489			100	100	
	Government of state	205,939,286	135,064,797	70,874,489			100	100	
	Government of county	205,939,286	135,064,797	70,874,489			100	100	
	VIRGINIA.								
252	Lynchburg								
	Government of city	45,009,105	20,969,525	24,039,580			70	[6] 100	
	Government of state	49,341,772	20,969,525	28,372,247			70	[6] 100	
205	Newport News								
	Government of city	26,830,900	15,908,013	10,922,887			50	[7] 50	
	Government of state	27,685,615	15,908,013	11,777,602			50	[7] 50	
56	Norfolk								
	Government of city	121,658,985	76,669,355	44,989,630			[8] 75	[9] 33	
	Government of state	123,991,310	76,669,355	47,321,955			[8] 75	[9] 33	
132	Portsmouth								
	Government of city	23,871,175	17,568,329	6,302,846			65	[7] 30	
	Government of state	24,095,739	17,568,329	6,527,410			65	[7] 30	
38	Richmond								
	Government of city	234,957,751	143,801,391	91,156,357			75	[7] 75	
	Government of state	234,957,751	143,801,394	91,156,357			75	[7] 75	
143	Roanoke								
	Government of city	44,714,305	30,077,644	14,636,661			50	[7] 50	
	Government of state	48,069,756	30,077,644	17,992,112			50	[7] 50	
	WASHINGTON.								
20	Seattle								
	Government of city								
	City corporation	245,832,956	199,645,028	46,187,928			46	46	
	County	245,832,956	199,645,028	46,187,928			46	46	
	School district	248,344,981	202,014,553	46,330,428			46	46	
	Government of state	245,832,956	199,645,028	46,187,928			46	46	
66	Spokane								
	Government of city								
	City corporation	81,790,423	60,684,937	21,105,486			50	50	
	School district	83,343,290	61,550,994	21,792,303			50	50	
	Government of state	81,790,423	60,684,937	21,105,486			50	50	
	Government of county	81,790,423	60,684,937	21,105,486			50	50	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[3] Average rate.
[4] Valuation of personal property included with that of real property.
[5] Not reported.

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
...	...	...	$35.20	$28.16	$2.50	$1,502,175	$1,492,740	$35.59	...	...	$9,435	176
$1,011.22	$1,264.02	...	20.00	16.00	1.00	851,922	848,148	20.22	...	...	3,774	
1,011.22	1,264.02	...	6.20	4.96	1.50	268,587	262,926	6.27	...	...	5,661	
1,011.22	1,264.02	...	9.00	7.20	...	381,666	381,666	9.10	...	...	...	
...	...	...	38.30	19.15	1.75	6,765,232	6,725,435	41.39	...	...	39,797	42
1,080.74	2,161.48	...	24.60	12.30	...	4,319,731	4,319,731	26.59	...	...	...	
1,080.74	2,161.48	...	6.20	3.10	1.50	1,122,825	1,088,713	6.70	...	...	34,112	
1,080.74	2,161.48	...	7.50	3.75	0.25	1,322,676	1,316,991	8.10	...	...	5,685	
...	...	...	33.49	17.79	1.75	2,298,958	2,279,095	28.44	...	...	19,863	87
961.20	1,602.00	...	[8] 18.09	[8] 10.86	...	1,393,797	1,393,797	17.39	...	...	...	
717.33	1,594.07	...	6.20	2.79	1.50	373,444	356,419	4.45	...	...	17,025	
717.33	1,594.07	...	9.20	4.14	0.25	531,717	528,879	6.60	...	...	2,838	
...	...	...	36.40	24.80	1.50	1,659,445	1,642,167	36.69	...	...	17,278	163
1,008.03	1,479.29	...	19.20	13.08	...	866,198	866,198	19.35	...	...	...	
1,008.03	1,479.29	...	6.20	4.22	1.50	296,988	279,710	6.25	...	...	17,278	
1,008.03	1,479.29	...	11.00	7.50	...	496,259	496,259	11.09	...	...	...	
...	...	...	37.50	23.58	1.50	6,385,483	6,337,650	45.17	...	...	47,833	46
1,252.43	1,913.90	...	23.50	15.38	...	4,129,254	4,129,254	29.43	...	...	...	
1,124.34	1,919.15	...	6.20	3.63	1.50	1,025,837	978,004	6.97	...	...	47,833	
1,124.34	1,919.15	...	7.80	4.57	...	1,230,392	1,230,392	8.77	...	...	...	
...	...	...	36.50	18.25	...	1,167,683	1,167,683	27.45	...	...	...	173
...	...	...	22.00	11.00	...	703,809	703,809	16.55	...	...	...	
752.29	1,504.52	...	17.00	8.50	...	543,852	543,852	12.79	...	...	...	
752.29	1,504.52	...	5.00	2.50	...	159,957	159,957	3.76	...	...	...	
752.29	1,504.52	...	6.20	3.10	(5)	198,346	198,346	4.66	...	...	(5)	
752.29	1,504.52	...	8.30	4.15	...	265,528	265,528	6.24	...	...	...	
...	...	...	30.00	30.00	...	1,170,838	1,170,838	35.29	...	...	...	228
...	...	...	19.10	19.10	...	745,434	745,434	22.47	...	...	...	
1,176.50	1,176.50	...	8.05	8.05	...	314,175	314,175	9.47	...	...	...	
1,176.50	1,176.50	...	11.05	11.05	...	431,259	431,259	13.00	...	...	...	
1,176.50	1,176.50	...	5.00	5.00	...	195,139	195,139	5.88	...	...	...	
1,176.50	1,176.50	...	5.90	5.90	...	230,265	230,265	6.94	...	...	...	
...	...	...	31.20	31.20	...	6,425,305	6,425,305	53.87	...	...	...	57
...	...	...	21.40	21.40	...	4,407,100	4,407,100	36.95	...	...	...	
1,726.64	1,726.64	...	11.00	11.00	...	2,265,332	2,265,332	18.99	...	...	...	
1,726.64	1,726.64	...	10.40	10.40	...	2,141,768	2,141,768	17.96	...	...	...	
1,726.64	1,726.64	...	5.00	5.00	...	1,029,696	1,029,696	8.63	...	...	...	
1,726.64	1,726.64	...	4.80	4.80	...	988,509	988,509	8.29	...	...	...	
...	...	...	16.01	13.17	2.50	759,187	741,222	24.62	...	...	17,965	252
1,495.07	1,825.22	...	[8] 11.27	[8] 9.23	1.50	517,876	507,097	16.84	...	...	10,779	
1,638.99	1,974.72	...	[8] 4.74	[8] 3.94	1.00	241,311	234,125	7.78	...	...	7,186	
...	...	...	18.95	10.99	1.50	524,740	511,655	13.84	...	...	13,085	205
725.65	1,255.38	...	[8] 15.20	[8] 8.79	0.50	412,144	407,782	11.03	...	...	4,362	
748.76	1,278.50	...	[8] 3.75	[8] 2.20	1.00	112,596	103,873	2.81	...	...	8,723	
...	...	...	23.02	16.36	1.50	2,846,120	2,809,226	23.52	...	...	36,594	56
1,018.64	1,434.97	...	[8] 19.46	[8] 13.82	0.50	2,380,358	2,368,060	19.83	...	...	12,208	
1,038.17	1,454.49	...	[8] 3.56	[8] 2.54	1.00	465,762	441,166	3.69	...	...	24,596	
...	...	...	23.07	13.91	1.50	567,965	551,354	10.06	...	...	16,611	132
435.53	722.80	...	[8] 20.25	[8] 12.20	0.50	488,896	483,359	8.82	...	...	5,537	
439.63	726.90	...	[8] 2.82	[8] 1.71	1.00	79,069	67,995	1.24	...	...	11,074	
...	...	...	19.62	16.02	2.50	4,714,381	4,609,564	26.61	...	...	104,817	38
1,356.33	1,660.72	...	[8] 15.73	[8] 12.84	1.50	3,738,077	3,695,187	21.33	...	...	62,890	
1,356.33	1,660.72	...	[8] 3.89	[8] 3.18	1.00	956,304	914,377	5.28	...	...	41,927	
...	...	...	21.98	12.45	2.00	1,017,105	994,203	19.32	...	...	22,902	143
869.18	1,541.98	...	[8] 18.55	[8] 10.46	1.00	840,900	829,449	16.12	...	...	11,451	
934.41	1,607.69	...	[8] 3.43	[8] 1.99	1.00	176,205	164,754	3.20	...	...	11,451	
...	...	...	73.35	33.74	...	18,073,818	18,073,818	56.61	...	...	...	20
...	...	...	60.35	27.76	...	14,877,990	14,877,990	46.60	...	...	...	
769.95	1,673.80	...	[8] 30.89	[8] 14.21	...	7,594,721	7,594,721	23.79	...	...	...	
769.95	1,673.80	...	12.98	5.96	...	3,185,577	3,185,577	9.98	...	...	...	
769.95	1,673.80	...	16.50	7.59	...	4,097,692	4,097,692	12.83	...	...	...	
769.95	1,673.80	...	13.00	5.98	...	3,195,828	3,195,828	10.01	...	...	...	
...	...	...	66.00	32.99	...	5,425,344	5,425,344	51.95	...	...	...	66
...	...	...	38.11	19.05	...	3,143,964	3,143,964	30.10	...	...	...	
783.14	1,566.28	...	20.61	10.30	...	1,685,456	1,685,456	16.14	...	...	...	
783.14	1,566.28	...	17.50	8.75	...	1,458,508	1,458,508	13.96	...	...	...	
783.14	1,566.28	...	16.07	8.03	...	1,314,372	1,314,372	12.59	...	...	...	
783.14	1,566.28	...	11.82	5.91	...	967,008	967,008	9.26	...	...	...	

[5] Basis in practice for all personal property except personal tangible, which is assessed at 70 per cent.

[7] Basis in practice for all personal property except intangible, which is assessed at 100 per cent.

[8] Basis in practice for all real property except that of public service corporations, which is assessed at 50 per cent.

[9] Basis in practice for all personal property except that of public service corporations, which is assessed at 50 per cent; and personal intangible, which is assessed at 100 per cent.

TABLE 16.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.[1]	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2] Real property.	Personal property.	Other property.
	WASHINGTON—continued.								
72	Tacoma								
	Government of city								
	City corporation	$61,704,743	$48,087,046	$13,617,697			46	46	
	School district	64,588,370	[4] 64,588,370	(4)			46	46	
	Park district	61,704,743	48,087,046	13,617,697			46	46	
	Government of state	61,704,743	48,087,046	13,617,697			46	46	
	Government of county	61,704,743	48,087,046	13,617,697			46	46	
	WEST VIRGINIA.								
181	Charleston								
	Government of city								
	City corporation	50,222,109	31,780,140	14,316,560	$4,125,409		100	100	100
	School district	50,222,109	31,780,140	14,316,560	4,125,409		100	100	100
	Government of state	50,222,109	31,780,140	14,316,560	4,125,409		100	100	100
	Government of county	50,222,109	31,780,140	14,316,560	4,125,409		100	100	100
140	Huntington								
	Government of city								
	City corporation	61,107,762	34,443,150	20,777,443	5,887,169		100	100	100
	School district	61,107,762	34,443,150	20,777,443	5,887,169		100	100	100
	Government of state	61,107,762	34,443,150	20,777,443	5,887,169		100	100	100
	Government of county	61,107,762	34,443,150	20,777,443	5,887,169		100	100	100
130	Wheeling								
	Government of city								
	City corporation	89,441,666	51,360,260	29,670,830	8,410,576		100	100	100
	School district	89,441,666	51,360,260	29,670,830	8,410,576		100	100	100
	Government of state	89,441,666	51,360,260	29,670,830	8,410,576		100	100	100
	Government of county	89,441,666	51,360,260	29,670,830	8,410,576		100	100	100
	WISCONSIN.								
180	Kenosha								
	Government of city	56,236,529	37,568,780	17,124,545	1,543,204		98	98	100
	Government of state	56,236,529	37,568,780	17,124,545	1,543,204		98	98	100
	Government of county	56,236,529	37,568,780	17,124,545	1,543,204		98	98	100
195	Madison								
	Government of city	82,014,016	63,676,050	17,483,886	854,080		100	100	100
	Government of state	82,014,016	63,676,050	17,483,886	854,080		100	100	100
	Government of county	82,014,016	63,676,050	17,483,886	845,080		100	100	100
229	Oshkosh								
	Government of city	41,370,350	28,347,785	12,446,885	575,680		100	100	100
	Government of state	41,370,350	28,347,785	12,446,885	575,680		100	100	100
	Government of county	41,370,350	28,347,785	12,446,885	575,680		100	100	100
122	Racine								
	Government of city	84,358,837	57,833,861	21,006,527	5,518,449		99	75	100
	Government of state	84,358,837	57,833,861	21,006,527	5,518,449		99	75	100
	Government of county	84,358,837	57,833,861	21,006,527	5,518,449		99	75	100
191	Superior								
	Government of city	57,721,342	34,432,932	13,298,340	9,990,070		70	72	100
	Government of state	48,831,272	34,432,932	13,298,340	1,100,000		70	72	100
	Government of county	48,831,272	34,432,932	13,298,340	1,100,000		70	72	100

[1] Bank stock only, unless otherwise specified in footnotes.

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

ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1921—Continued.

of this table, see p. 26.]

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.		
			$72.63	$33.41		$4,521,882	$4,521,882	$46.31				72
			38.71	17.81		2,429,166	2,429,166	24.88				
$631.92	$1,373.74		[3] 23.21	[3] 10.68		1,432,372	1,432,372	14.67				
631.92	1,373.74		14.00	6.44		904,237	904,237	9.26				
631.92	1,373.74		1.50	0.69		92,557	92,557	0.95				
631.92	1,373.74		13.59	6.25		838,382	838,382	8.58				
631.92	1,373.74		20.33	9.35		1,254,334	1,254,334	12.85				
			31.70	31.70	$3.00	1,615,499	1,592,042	38.53			$23,457	181
			22.20	22.20	2.00	1,130,569	1,114,931	26.98			15,638	
1,215.44	1,215.44		11.00	11.00	2.00	568,081	552,443	13.37			15,638	
1,215.44	1,215.44		11.20	11.20		562,488	562,488	13.61				
1,215.44	1,215.44		2.00	2.00	1.00	108,263	100,444	2.43			7,819	
1,215.44	1,215.44		7.50	7.50		376,667	376,667	9.12				
			28.60	28.60	3.00	1,777,682	1,747,682	33.63			30,000	140
			22.10	22.10	2.00	1,370,481	1,350,481	25.99			20,000	
1,176.03	1,176.03		7.50	7.50	2.00	478,308	458,308	8.82			20,000	
1,176.03	1,176.03		14.60	14.60		892,173	892,173	17.17				
1,176.03	1,176.03		2.00	2.00	1.00	132,216	122,216	2.35			10,000	
1,176.03	1,176.03		4.50	4.50		274,985	274,985	5.29				
			22.38	22.38	2.00	2,028,230	2,001,614	35.62			26,616	130
			15.38	15.38	1.00	1,388,831	1,375,523	24.48			13,308	
1,591.66	1,591.66		[3] 6.06	[3] 6.06	1.00	555,429	542,121	9.65			13,308	
1,591.66	1,591.66		[3] 9.32	[3] 9.32		833,402	833,402	14.83				
1,591.66	1,591.66		2.00	2.00	1.00	192,191	178,883	3.18			13,308	
1,591.66	1,591.66		5.00	5.00		447,208	447,208	7.96				
			34.55	33.88		1,943,515	1,943,515	46.53				180
1,346.40	1,373.12		[3] 27.76	[3] 27.22		1,561,363	1,561,363	37.38				
1,346.40	1,373.12		[3] 1.73	[3] 1.70		97,366	97,366	2.33				
1,346.40	1,373.12		[3] 5.06	[3] 4.96		284,786	284,786	6.82				
			22.46	22.46		1,842,286	1,842,286	47.27				195
2,104.60	2,104.60		[3] 17.62	[3] 17.62		1,445,377	1,445,377	37.09				
2,104.60	2,104.60		[3] 1.74	[3] 1.74		142,775	142,775	3.66				
2,104.60	2,104.60		[3] 3.10	[3] 3.10		254,134	254,134	6.52				
			24.91	24.91		1,030,782	1,030,782	31.08				229
1,247.45	1,247.45		[3] 17.97	[3] 17.97		743,442	743,442	22.42				
1,247.45	1,247.45		[3] 3.71	[3] 3.71		153,507	153,507	4.63				
1,247.45	1,247.45		[3] 3.23	[3] 3.23		133,833	133,833	4.03				
			27.72	25.44		2,338,140	2,338,140	39.35				12
1,419.66	1,547.32		[3] 19.18	[3] 17.60		1,617,987	1,617,987	27.23				
1,419.66	1,547.32		[3] 1.99	[3] 1.83		167,851	167,851	2.82				
1,419.66	1,547.32		[3] 6.55	[3] 6.01		552,302	552,302	9.30				
			26.34	19.22		1,421.435	1,421,435	35.83				191
1,455.00	1,957.35		[3] 15.19	[3] 11.30		877,112	877,112	22.11				
1,230.90	1,733.25		[3] 2.29	[3] 1.63		111,838	111,838	2.82				
1,230.90	1,733.25		[3] 8.86	[3] 6.29		432,485	432,485	10.90				

[3] Average rate.

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