DEPARTMENT OF COMMERCE
HERBERT HOOVER, SECRETARY

BUREAU OF THE CENSUS
W. M. STEUART, *Director*

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

1923

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REPORTS ON PUBLIC FINANCE ISSUED BY THE BUREAU OF THE CENSUS FOR THE YEAR 1923

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1923 (Annual)
FINANCIAL STATISTICS OF STATES: 1923 (Annual)

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LETTER OF TRANSMITTAL

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., April 30, 1925.

SIR:

I transmit herewith the annual report of the Bureau of the Census showing the financial transactions of 248 cities for the fiscal year 1923, 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.

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

Respectfully,

W. M. STEUART,
Director of the Census.

Hon. HERBERT HOOVER,
Secretary of Commerce.

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CONTENTS

INTRODUCTION

	Page
Scope of report	9
Purpose of report	9
Increase in the number and population of cities having over 30,000 inhabitants	9
Cities having a population of over 30,000 in 1923	11

DESCRIPTION OF GENERAL TABLES

	Page
Number and character of general tables	13
Groups of cities	13
TABLE 1	
Year of incorporation as a city	13
Population	13
Area	14
TABLE 2	
Summary of receipts and payments	14
Divisions and funds of municipal government	14
Date of close of fiscal year	16
TABLE 3	
Revenue receipts	16
General property taxes	16
Special taxes	16
Poll taxes	17
Business and nonbusiness license taxes	17
Special assessments and special charges for outlays	17
Fines, forfeits, and escheats	17
Subventions and grants, donations, and pension assessments	18
Highway privileges, rents, and interest	18
Earnings of general departments	18
Earnings of public service enterprises	18
TABLE 4	
Governmental-cost payments	18
Expenses	19
Interest charges	19
Outlays	19
Comparison of revenue receipts and all governmental-cost payments	19
Comparison of revenue receipts and payments for expenses and interest	20
Comparative summary of net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903–1923	20
TABLE 5	
Per capita revenue receipts and governmental-cost payments	26
Comparative summary of per capita net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903–1923	27
Comparative summary of per capita net revenue receipts from principal revenues of 146 cities for specified years: 1903–1923	27
TABLE 6	
Per cent distribution of revenue receipts and governmental-cost payments	28
Proportional distribution of revenue receipts, by divisions of the governments of cities	28
Per cent of revenue receipts required for meeting expenses and interest and available for outlays	29
Per cent relation of revenue receipts to governmental-cost payments	29
Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903–1923	29
Comparative summary of the per cent distribution of net governmental-cost payments of 146 cities for specified years: 1903–1923	30
TABLE 7	
Receipts from the general property tax	31
Receipts from special taxes	31
Receipts from poll taxes	34
Receipts from business taxes	34
Receipts from nonbusiness license taxes	34
Receipts from special assessments and special charges for outlays	35
Receipts from fines, forfeits, and escheats	35
TABLE 8	
Receipts from subventions and grants	35
Receipts from donations and pension assessments	35
TABLE 9	
Receipts from highway privileges	35
Receipts from rents of investment properties	36
Receipts from interest	36
TABLE 10	
Character of receipts tabulated as from general departmental earnings	36
Classification of general departmental receipts	36
TABLE 11	
Public service enterprises	37
Receipts of public service enterprises	37
TABLE 12	
Payments for general departmental expenses	37
Imperfect statement of expenses	37
Payments for miscellaneous expenses	38

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TABLE 12—Continued

Page

Exceptional payments for expenses by Massachusetts cities ... 38
Comparative summary of payments for general departmental expenses of 146 cities for specified years: 1903–1923 ... 38

TABLE 13

Payments for the principal general departmental expenses, total and per capita ... 39
Expenses increasing with population of cities ... 39
Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903–1923 ... 39

TABLE 14

Per cent distribution of payments for the principal general departmental expenses, by object of payment ... 40
Comparative summary of per cent distribution of net general departmental expenses of all cities for specified years: 1903–1923 ... 40

TABLE 15

Payments for expenses of public service enterprises ... 41

TABLE 16

Payments for interest on city debts ... 42
Exceptional payments for interest by Massachusetts cities ... 43

TABLE 17

Payments for outlays ... 43

TABLES 18 AND 19

Nonrevenue receipts and nongovernmental-cost payments ... 44
Receipts from the issue and payments for the cancellation of debt obligations ... 44
Receipts for and payments to other civil divisions ... 44
Receipts and payments on account of private trusts ... 45
Receipts and payments on account of investments ... 45
Receipts and payments on account of supplies ... 45
Receipts offsetting outlays and payments for outlays offset by receipts ... 45
Receipts and payments on account of refunds ... 45
Receipts for and payments to independent divisions ... 46
Receipts and payments on account of general transfers ... 46

TABLE 20

Page

Amount of specified assets and value of public properties at close of year ... 46
Assets in sinking funds ... 47
Assets in public trust funds ... 47
Assets in investment funds and miscellaneous investments ... 47
Assets in private trust funds ... 48
Cash in general administrative funds ... 48

TABLE 21

Value of properties employed or held for specified purposes ... 48
Valuation of municipal properties ... 49
Value of properties of general departments ... 49
Value of properties of public service enterprises ... 49

TABLE 22

Gross and net indebtedness of cities ... 49
Indebtedness classified by governmental unit by which incurred ... 49
Indebtedness classified by character of outstanding debt obligations ... 49
Indebtedness classified as funded or fixed ... 49
Indebtedness classified as floating ... 50
Special assessment bonds and certificates ... 50
Indebtedness classified as current ... 50
Revenue bonds and notes ... 50
Warrants ... 50
Obligations on private trust account ... 50
Indebtedness classified by creditor ... 50
Indebtedness classified by purpose for which incurred ... 50
Increase during year in two classes of debt and in sinking fund assets ... 51
Per capita indebtedness ... 51

TABLE 23

Funded, floating, and special assessment indebtedness, classified by purpose for which incurred ... 53

TABLE 24

Debt classified by rate of interest ... 54
Nominal and actual rates of interest ... 54

TABLE 25

Assessed valuation of property ... 54
Reported basis of assessment in practice ... 55
Per capita assessed valuation ... 55
Tax rates ... 55
Cities with two or more tax rates ... 55
Special property taxes ... 69
Tax levies ... 70

DESCRIPTION OF SPECIAL TABLE

TABLE 26: Page

Data included in table ... 71
Descriptive terms used ... 71
Cities governed by mayor and council ... 71
Cities governed by commission ... 71
Mayor ... 71
City clerk ... 71
Comptroller and auditor ... 71

TABLE 26—Continued. Page

Treasurer or chamberlain and collector of revenue ... 72
Assessors ... 72
City attorney or solicitor ... 72
City engineer ... 72
City manager ... 72

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GENERAL AND SPECIAL TABLES

Page

1.—Year of incorporation, date of middle of fiscal year reported, population, and area: 1923 74
2.—Summary of receipts, payments, and cash balances, by divisions and funds of municipal government: 1923 79
3.—Summary of revenue receipts, by divisions of municipal government: 1923 142
4.—Summary of governmental-cost payments, by divisions of municipal government: 1923 162
5.—Per capita revenue receipts and governmental-cost payments: 1923 182
6.—Per cent distribution, by principal classes, of revenue receipts and governmental-cost payments: 1923 192
7.—Revenue receipts from taxes, special assessments, fines, forfeits, and escheats: 1923 202
8.—Revenue receipts from subventions and grants, donations, and pension assessments: 1923 218
9.—Revenue receipts from highway privileges, rent of investment properties, and interest: 1923 226
10.—Revenue receipts from earnings of general departments, by principal divisions of the general departmental service: 1923 234
11.—Revenue receipts from earnings of public service enterprises: 1923 242
12.—Governmental-cost payments for expenses of general departments, by principal divisions and subdivisions of the general departmental service: 1923 250
13.—Governmental-cost payments for expenses of general departments, by principal divisions of the general departmental service—total and per capita: 1923 314
14.—Per cent distribution of the expenses of general departments, by principal divisions of the general departmental service: 1923 330
15.—Governmental-cost payments for expenses of public service enterprises: 1923 338
16.—Governmental-cost payments for interest: 1923 346
17.—Payments for outlays, by principal divisions of governmental service: 1923 354
18.—Nonrevenue receipts: 1923 370
19.—Nongovernmental-cost payments: 1923 378
20.—Amount of specified assets and value of public properties at close of year: 1923 386
21.—Value at close of fiscal year of properties employed or held for specified purposes: 1923 402
22.—Total and per capita of all debts and of the principal classes thereof at close of year, together with changes during the year in funded and floating debt, net debt, and sinking fund assets: 1923 418
23.—Funded, floating, and special assessment debt at close of year, classified by purpose for which incurred: 1923 438
24.—Funded and floating debt obligations, special assessment bonds and certificates, and revenue bonds, notes, and interest-bearing warrants, classified by rate of interest: 1923 454
25.—Assessed valuation of property, basis of assessment, per capita assessment, rate of levy, and total and per capita taxes levied: 1923 470
26.—Specified city officials—number, terms of office (in years), method of election of aldermen and councilmen, and annual salaries: 1923 556

DIAGRAMS

1.—Population in cities having a population of over 30,000 and outside such cities for specified years: 1790–1923 10
2.—Per cent of total population in cities having a population of over 30,000 and per cent outside such cities for specified years: 1790–1923 11
3.—Net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903–1923. 21
4.—Per capita net payments for governmental costs, by principal classes, of 146 cities for specified years: 1903–1923 27
5.—Per capita net revenue receipts, by principal classes, of 146 cities for specified years: 1903–1923 28
6.—Per cent distribution of net revenue receipts of 146 cities from the several sources of revenue for specified years: 1903–1923 30
7.—Per cent distribution of net governmental-cost payments of 146 cities for specified years: 1903–1923. 30
8.—Per capita net payments for principal general departmental expenses of all cities of over 30,000 for specified years: 1903–1923 40
9.—Per cent distribution of principal general departmental expenses of all cities of over 30,000 for specified years: 1903–1923 41
10.—Revenue receipts and governmental-cost payments for expenses and outlays of water-supply systems of 146 cities for specified years: 1903–1923 42
11.—Per capita payments for principal general departmental outlays of all cities of over 30,000 for specified years: 1903–1923 43
12.—Gross debt, at the close of the year, of 146 cities for specified years: 1903–1923 51
13.—Per capita gross debt, at the close of the year, of 146 cities for specified years: 1903–1923 52
14.—Per capita sinking fund assets of 146 cities for specified years: 1903–1923 52
15.—Per capita net indebtedness of 146 cities for specified years: 1903–1923 53

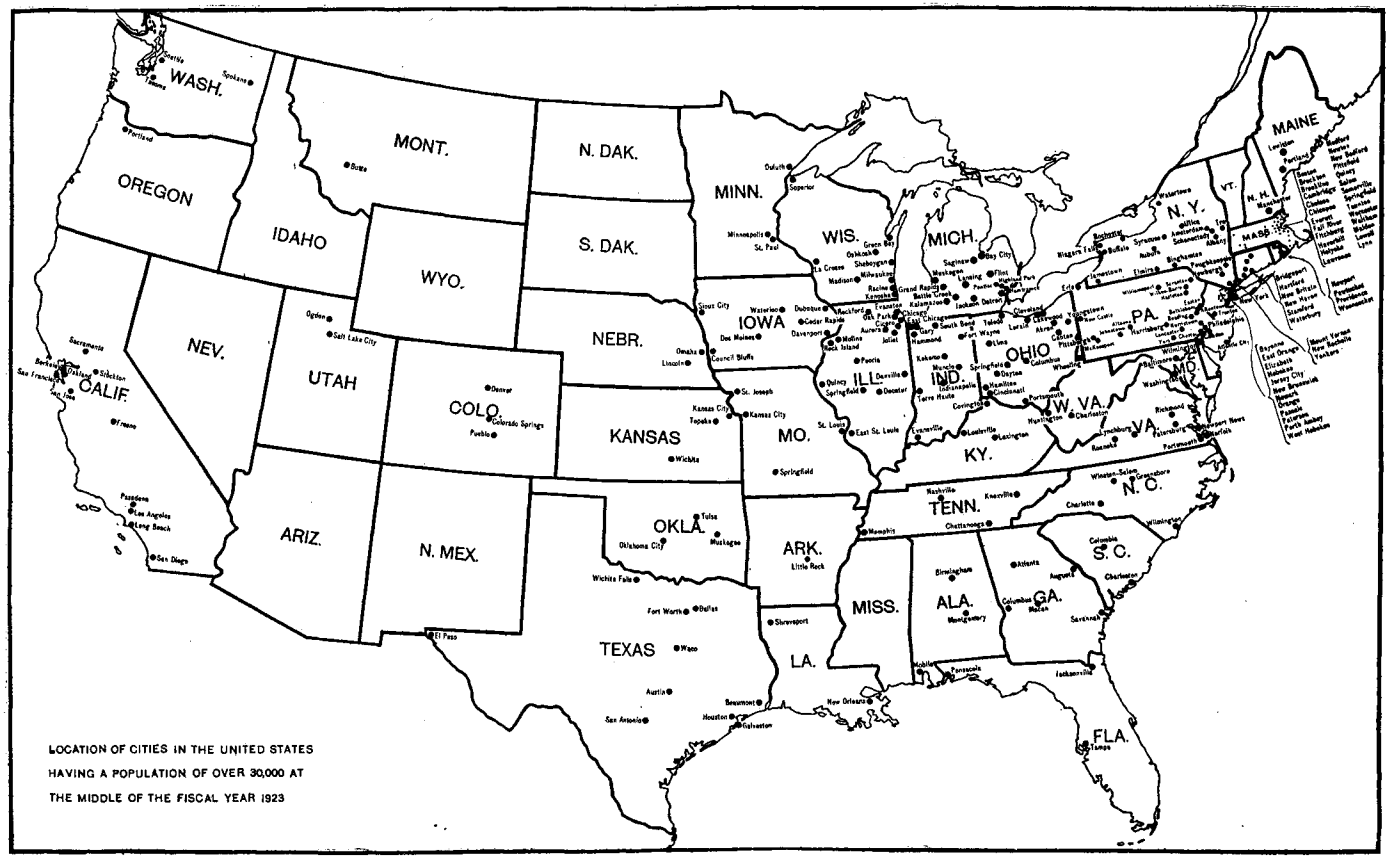
MAP

Location of cities in the United States having a population of over 30,000 at the middle of the fiscal year 1923 8

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FINANCIAL STATISTICS OF CITIES
1923

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1923

INTRODUCTION

Scope of report.—The present report of the Bureau of the Census is practically limited to a presentation of statistics of the financial transactions during the fiscal year 1923 of the 248 cities, each of which had a population of over 30,000 as enumerated by the Federal census January 1, 1920, or by a subsequent special enumeration under the supervision of the Bureau of the Census, and of the financial condition of those cities at the close of the fiscal year reported. The report presents statistics as accurate and as comparable as it has been feasible to compile from the records of the cities and relates to a number of subjects, the principal of which are (1) the total and per capita receipts from revenues and from the principal classes thereof; (2) the total and per capita payments for expenses, interest, and outlays, and for each of the principal classes of expenses and outlays; (3) the total value of municipal properties; (4) the total and per capita municipal indebtedness; and (5) the total assessed valuation of property subject to the general property tax, and total and per capita levies.

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

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

Increase in the number and population of cities having over 30,000 inhabitants.—The growing importance of a report such as this is shown by one of the most striking features of our national development during the 13 decades that have passed since 1790, when the first Federal census was taken—the greater increase in the population of cities than in that of smaller places and of rural communities. In 1790 the United States had but one city with a population of over 30,000. That was New York, N. Y., which at that time had 33,131 inhabitants. The two cities which ranked next to New York in population were Philadelphia, Pa., with 28,522 inhabitants, and Boston, Mass., with 18,320 inhabitants. In 1790 the national population numbered 3,929,214, and the population of New York, the one city of this class, constituted only 0.8 per cent of that of the Nation. In 1923 the national population numbered 110,663,502 and the 248 cities of this class, with a total population of 39,172,168 contained 35.4 per cent of the entire population of the Nation.

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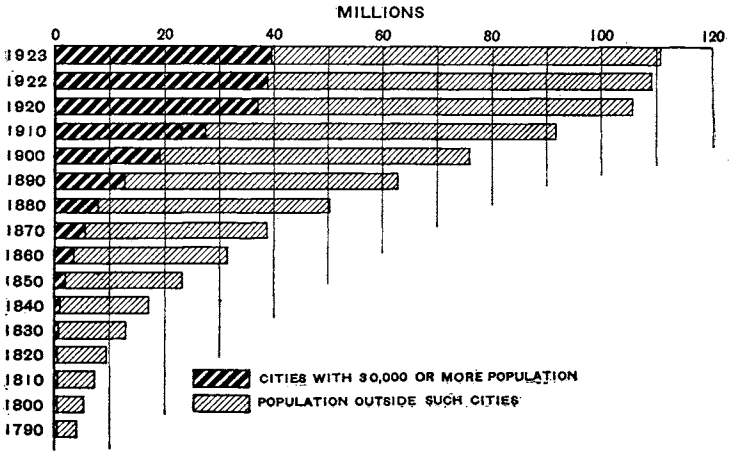
Table I, which follows, shows the population of the Nation, exclusive of outlying possessions, and the number and population of the cities having over 30,000 inhabitants, as enumerated at each Federal census beginning with 1790 and ending with 1920. There are included, also, the number of cities of over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

Table I

YEAR	NATION	CITIES HAVING A POPULATION OF OVER 30,000		
	Population [1]	Number	Population [2]	
			Total	Per cent of national
1923	110,663,502	[3] 248	39,172,168	35.4
1922	109,248,393	[4] 261	38,736,657	35.5
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

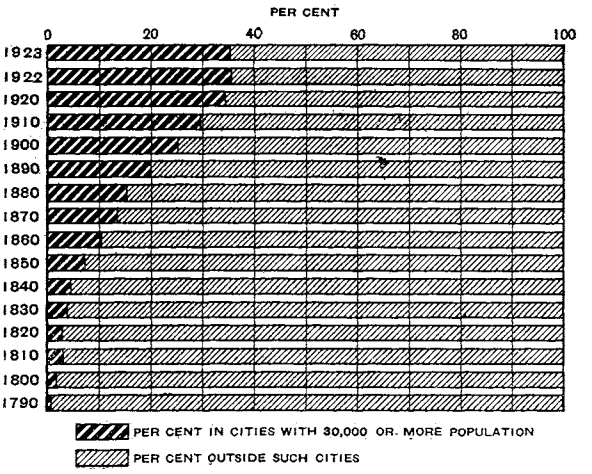
[1] Population shown for the years 1922 and 1923 is the estimate as of July 1 of those years; for each of the other years the population is that shown by the Federal census.
[2] Population shown for the years 1922 and 1923 is that compiled from the estimates as of the medial dates of the fiscal years of the several cities; for each of the other years the population is that shown by the Federal census.
[3] Number of cities which had a population of over 30,000 by Federal enumeration as of Jan. 1, 1920, or by a subsequent special enumeration.
[4] Number of cities which had an estimated population of over 30,000 at the medial dates of the fiscal years of the several cities.

DIAGRAM 1.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1923



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DIAGRAM 2.—PER CENT OF TOTAL POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND PER CENT OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1923



Cities having a population of over 30,000 in 1923.—In the tables of this report, with the exception of Tables 25 and 26, the cities are arranged in the order of their estimated population, and each is given a number corresponding to its position in the table. For convenience in finding the position in the table of the data for each of the cities, the following list has been prepared, the cities being arranged alphabetically by States, and the number assigned to each being designated. The location of each of these cities is shown on the map of the United States on page 8.

STATE AND CITY	City number
ALABAMA:	
Birmingham	35
Mobile	124
Montgomery	177
ARKANSAS:	
Little Rock	105
CALIFORNIA:	
Berkeley	125
Fresno	149
Long Beach	115
Los Angeles	9
Oakland	31
Pasadena	151
Sacramento	107
San Diego	90
San Francisco	11
San Jose	191
Stockton	178
COLORADO:	
Colorado Springs	248
Denver	25
Pueblo	184
CONNECTICUT:	
Bridgeport	49
Hartford	53
New Britain	123
New Haven	41
Stamford	213
Waterbury	81
DELAWARE:	
Wilmington	62
DISTRICT OF COLUMBIA:	
Washington	14
FLORIDA:	
Jacksonville	76
Pensacola	233
Tampa	143
GEORGIA:	
Atlanta	32
Augusta	148
Columbus	238
Macon	139
Savannah	87
ILLINOIS:	
Aurora	210
Chicago	2
Cicero	141
Danville	225
Decatur	166
East St. Louis	108
Evanston	194
Joliet	205
Moline	240
Oak Park	167
Peoria	94
Quincy	219
Rockford	102
Rock Island	217
Springfield	126
INDIANA:	
East Chicago	190
Evansville	86
Fort Wayne	84
Gary	112
Hammond	170
Indianapolis	20
INDIANA—Con.	
Kokomo	230
Muncie	202
South Bend	98
Terre Haute	110
IOWA:	
Cedar Rapids	158
Council Bluffs	215
Davenport	129
Des Moines	54
Dubuque	208
Sioux City	97
Waterloo	211
KANSAS:	
Kansas City	63
Topeka	152
Wichita	95
KENTUCKY:	
Covington	134
Lexington	182
Louisville	28
LOUISIANA:	
New Orleans	18
Shreveport	146
MAINE:	
Lewiston	235
Portland	101
MARYLAND:	
Baltimore	7
MASSACHUSETTS:	
Boston	8
Brockton	109
Brookline	196

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STATE AND CITY	City number
MASSACHUSETTS—Con.	
Cambridge	67
Chelsea	168
Chicopee	204
Everett	187
Fall River	60
Fitchburg	189
Haverhill	135
Holyoke	127
Lawrence	83
Lowell	64
Lynn	74
Malden	156
Medford	179
New Bedford	55
Newton	162
Pittsfield	175
Quincy	150
Salem	185
Somerville	79
Springfield	48
Taunton	214
Waltham	242
Worcester	36
MICHIGAN:	
Battle Creek	209
Bay City	163
Detroit	4
Flint	65
Grand Rapids	47
Hamtramck	119
Highland Park	128
Jackson	147
Kalamazoo	154
Lansing	122
Muskegon	200
Pontiac	203
Saginaw	111
MINNESOTA:	
Duluth	70
Minneapolis	16
St. Paul	30
M SSOURI:	
Kansas City	19
St. Joseph	96
St. Louis	6
Springfield	198
MONTANA:	
Butte	188
NEBRASKA:	
Lincoln	132
Omaha	34
NEW HAMPSHIRE:	
Manchester	92
NEW JERSEY:	
Atlantic City	153
Bayonne	91
Camden	58
East Orange	138
Elizabeth	72
Hoboken	114
Jersey City	23
New Brunswick	222
Newark	15
Orange	229
NEW JERSEY—Con.	
Passaic	116
Paterson	52
Perth Amboy	176
Trenton	56
West Hoboken	193
NEW YORK:	
Albany	61
Amsterdam	231
Auburn	221
Binghamton	100
Buffalo	12
Elmira	161
Jamestown	197
Mount Vernon	172
New Rochelle	212
New York	1
Newburgh	245
Niagara Falls	133
Poughkeepsie	218
Rochester	21
Schenectady	80
Syracuse	37
Troy	103
Utica	73
Watertown	239
Yonkers	69
NORTH CAROLINA:	
Charlotte	157
Greensboro	183
Wilmington	227
Winston-Salem	145
OHIO:	
Akron	33
Canton	78
Cincinnati	17
Cleveland	5
Columbus	27
Dayton	43
Hamilton	195
Lakewood	155
Lima	180
Lorain	201
Portsmouth	216
Springfield	117
Toledo	26
Youngstown	46
OKLAHOMA:	
Muskogee	244
Oklahoma City	77
Tulsa	82
OREGON:	
Portland	24
PENNSYLVANIA:	
Allentown	89
Altoona	120
Bethlehem	131
Chester	118
Easton	223
Erie	66
Harrisburg	93
Hazleton	228
Johnstown	106
Lancaster	144
PENNSYLVANIA—Con.	
McKeesport	164
New Castle	165
Norristown	234
Philadelphia	3
Pittsburgh	10
Reading	68
Scranton	51
Wilkes-Barre	99
Williamsport	192
York	160
RHODE ISLAND:	
Newport	243
Pawtucket	113
Providence	29
Woonsocket	174
SOUTH CAROLINA:	
Charleston	104
Columbia	206
TENNESSEE:	
Chattanooga	130
Knoxville	88
Memphis	42
Nashville	59
TEXAS:	
Austin	220
Beaumont	173
Dallas	40
El Paso	85
Fort Worth	50
Galveston	171
Houston	45
San Antonio	39
Waco	199
Wichita Falls	159
UTAH:	
Ogden	226
Salt Lake City	57
VIRGINIA:	
Lynchburg	247
Newport News	224
Norfolk	44
Petersburg	232
Portsmouth	136
Richmond	38
Roanoke	142
WASHINGTON:	
Seattle	22
Spokane	71
Tacoma	75
WEST VIRGINIA:	
Charleston	181
Huntington	137
Wheeling	140
WISCONSIN:	
Green Bay	237
Kenosha	169
La Crosse	246
Madison	186
Milwaukee	13
Oshkosh	236
Racine	121
Sheboygan	241
Superior	207

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DESCRIPTION OF GENERAL TABLES

Number and character of general tables.—The statistics of the 248 incorporated places represented in this report are presented in 25 general tables. Table 1 gives certain statistics relating to population and area. Table 2 gives the date of the close of the fiscal year of the divisions and funds of the governments of the municipalities, and the totals of their revenue and nonrevenue receipts and governmental-cost and nongovernmental-cost payments, together with their cash balances at the beginning and close of the year. Tables 3 and 4 summarize the revenue receipts and governmental-cost payments by divisions of the city government, and make certain comparisons between those receipts and payments. Table 5 presents per capita averages, and Table 6 the per cent distribution of the receipts and payments shown in Tables 3 and 4. Tables 7 to 11, inclusive, present detailed statistics relating to revenue receipts. Tables 12, 15, 16, and 17 give detailed statistics for governmental-cost payments. Table 13 summarizes certain groups of these payments and presents per capita averages therefor, and Table 14 gives the per cent distribution of these payments. Tables 18 and 19 show the nonrevenue receipts and nongovernmental-cost payments. Tables 20 and 21 set forth certain assets of cities and the value of their permanent properties. Tables 22, 23, and 24 relate to municipal indebtedness. Table 25 presents statistics of the assessed valuation of property subject to taxation and the amounts and rates of tax levies.

Groups of cities.—The statistical data presented in this report are arranged in five principal groups, for each of which, as well as for the entire 248 cities, totals are given. Group I includes cities having a population of 500,000 and over; Group II, cities having a population of 300,000 and less than 500,000; Group III, cities having a population of 100,000 and less than 300,000; Group IV, cities having a population of 50,000 and less than 100,000; Group V, cities having a population of over 30,000 and less than 50,000. The grouping is based upon the estimated population of the city as of the middle of the fiscal year reported.

TABLE 1

Year of incorporation as a city.—In the column under the heading "Year of incorporation as a city" are given for 243 of the 248 municipalities covered by the report the years in which they were organized as cities; for Cicero, Ill., Brookline, Mass., and West Hoboken, N. J., the years in which they were organized as towns; for Oak Park, Ill., the year in which it was organized as a village; and for Norristown, Pa., the year in which it was organized as a borough.

Population.—Except as indicated by footnotes, the table shows for each city the estimated population at the middle of the fiscal year reported, the date of which is shown in the preceding column. For certain cities no estimates of population were made, the enumerated populations of January 1, 1920, being used for the purpose in this report.

The estimated population at the middle of the year is used as the basis of per capita data presented in the tables of this report, because its use results in more accurate statements of per capita financial transactions than would be secured by using the estimated population at the close of the fiscal period. The date chosen is the middle of the fiscal year of the general treasury of the city corporation, even though independent governmental districts or independently admin-

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istered 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 the 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 and 1910.

The number and total population of cities having over 30,000 inhabitants at the middle of the fiscal year 1923 in each of the nine geographic divisions are shown in Table II, which follows.

Table II

GEOGRAPHIC DIVISION	Cities	Population	GEOGRAPHIC DIVISION	Cities	Population
United States	248	39,172,168	South Atlantic	27	3,011,771
			East South Central	10	1,103,122
New England	39	3,869,235	West South Central	16	1,722,499
Middle Atlantic	55	13,426,920	Mountain	6	549,544
East North Central	61	9,813,173	Pacific	15	2,703,705
West North Central	19	2,972,199			

Area.—The last column of the table shows, for each city, the land area subject to the administration of the city corporation on July 1, 1923.

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, 4, 7, 8, 9, 10, 11, 12, 13, 15, 16, 17, 18, and 19.

Divisions and funds of municipal government.—The wide diversity of municipal organization is shown, in its principal features, by the list of divisions and

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

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

As subordinate to each governmental unit, Table 2 shows those funds which are kept wholly separated 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 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

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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 by the other States can not be too strongly urged.

TABLE 3

Revenue receipts.—Table 3 is designed to present the revenue receipts for each of the 248 municipalities, and for each independent governmental body organized for the purpose of supplying services to these local communities. The governmental units of each city, which have power to levy and collect taxes and to incur indebtedness, are shown under the heading "City and division of municipal government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue receipts of all funds and accounts of the city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. For 99 municipalities from which reports were received the city corporation was the only local governmental unit. Where there were additional governmental units the revenue receipts of each unit, including such receipts of all funds and accounts subordinate to each unit, are shown on the line of the descriptive title of the unit. The governmental units shown in the table, with the possible exception of some of the counties, for which parts of the data are included, all exercise municipal functions. The purpose subserved by including certain data of counties with 15 of the larger cities is explained on page 15.

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

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

Special taxes.—Special taxes are direct taxes which are assessed, levied, and collected by methods that are not generally applied in the case of privately owned real property. As such taxes the Bureau of the Census includes all taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or of both corporate stock and indebtedness, or on any basis other than the valuation of all the property of the corporation; taxes upon savings banks and kindred corporations, which are levied in proportion to a certain specified portion of deposits, as their excess above the

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value of specified investments; and taxes upon life insurance corporations assessed upon the valuations of their policies. Special taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record; inheritance taxes and taxes on incomes; taxes on investments, choses in action, bonds and notes for specified periods of time, and on corporation bonds held by residents; and all specific taxes upon property, as taxes upon land at a specified amount per acre, taxes upon horses, mules, and other animals at a specified amount per head, taxes on vessels at a specified amount per registered ton, and taxes upon grain at a specified amount per bushel.

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

Business and nonbusiness license taxes.—Business taxes are taxes upon business and business activities exacted, with or without the issue of licenses, from persons natural and corporate (1) in proportion to the volume of their business, (2) by reason of the business in which they are engaged, or (3) by reason of some 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 are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issues of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the licensee. They include (1) license taxes on dogs, collected from the owners in connection with the issue of licenses or permits to keep such animals for a specified time; (2) general license taxes, or licenses for nonbusiness purposes other than dog licenses and departmental permits, such as licenses to use motor and other vehicles, where the license is not required because of any specific business in which they are to be used; and (3) receipts from departmental permits, other than those issued by public service enterprises, such as marriage licenses, building permits, and permits to make sewer connections and to dig in the streets.

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

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of such contracts; and escheats are amounts of money or amounts received from the disposal of property, the owners of which can not be ascertained or located.

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

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

Highway privileges, rents, and interest.—Highway privilege dues is the designation applied by the Bureau of the Census to amounts received from individuals and corporations enjoying 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.

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

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

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

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

TABLE 4

Governmental-cost payments.—Under the general heading "Governmental-cost payments" of Table 4 are included all costs of municipal governments, consisting of the costs of the services employed, properties constructed, pur-

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chased, or rented, public improvements constructed or otherwise acquired, materials utilized, and interest on borrowed moneys, which are incurred for protecting person, property, and health, providing social necessities and conveniences, caring for the dependent and delinquent classes, and performing other services and carrying on other activities for which those governments have authority. These costs are readily separable into three classes—expenses, interest, and outlays. The governmental-cost payments are shown for the municipality and for each of its independent divisions in the same form as are revenue receipts, as explained in the text for Table 3, page 16.

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) 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 4 presents these costs separately for general departments and for public service enterprises.

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

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

Comparison of revenue receipts and all governmental-cost payments.—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 4 are shown the results of comparisons between revenue receipts and governmental-cost payments. In the first of these columns is shown the excess of governmental-cost payments over revenue receipts for each of the cities in which such payments were in excess of revenue receipts, and in the second column is shown the excess of revenue receipts over governmental-cost payments for each of the cities in which revenue receipts were the greater. Of the 248 cities covered by this report, 202 made governmental-cost payments in excess of their revenue receipts, and 46 realized enough

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from revenues to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying debt.

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

Of the 248 cities reported, 242 received from revenues amounts in excess of their payments for expenses and interest.

Comparative summary of net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903–1923.—Table III shows, for specified years from 1903 to 1923, the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays for 146 cities for which statistics are available throughout the entire period. The figures for the several years in this and other comparative tables are not in all cases strictly comparable. For the years 1911 to 1919, inclusive, and for 1923 net amounts are shown and used as bases for computations, but for the earlier years it was not possible to eliminate refunds and service transfers, and for 1922 service transfers are included.

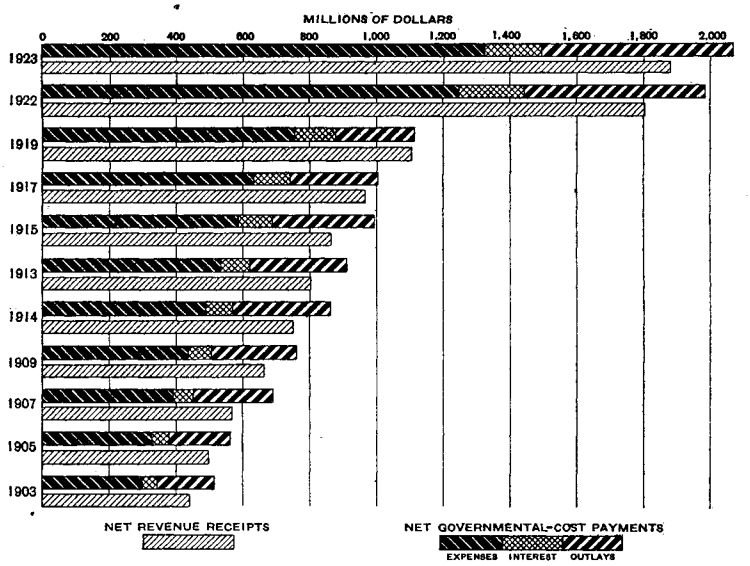
Table III

YEAR	NET REVENUE RECEIPTS		NET GOVERNMENTAL-COST PAYMENTS			
			Total		For expenses	
	Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903
1923	$1,877,564,829	327.6	$2,066,234,164	301.8	$1,323,708,765	342.1
1922	1,801,302,485	310.2	1,984,322,234	285.9	1,248,986,024	317.2
1919	1,103,665,750	151.3	1,113,599,879	116.6	756,746,923	152.8
1917	968,444,905	120.5	1,007,290,346	95.9	633,622,181	111.6
1915	865,270,995	97.0	996,061,502	93.7	586,790,723	96.0
1913	802,565,390	82.8	912,390,262	77.4	534,672,433	78.6
1911	751,957,728	71.2	863,996,528	68.0	486,679,596	62.6
1909	663,379,686	51.1	761,562,037	48.1	434,008,861	45.0
1907	568,778,828	29.5	691,071,411	34.4	393,022,327	31.3
1905	498,836,996	13.6	561,772,857	9.3	327,049,585	9.2
1903	439,126,753	----	514,189,206	----	299,402,761	----

YEAR	NET GOVERNMENTAL-COST PAYMENTS—continued				PER CENT OF—	
	For interest		For outlays			
	Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903	Governmental-cost payments represented by revenue receipts	Revenue receipts represented by payments for expenses and interest
1923	$172,343,433	300.3	$570,181,966	232.0	90.9	79.7
1922	194,584,268	351.9	540,751,942	214.9	90.8	80.1
1919	121,730,540	182.7	235,122,416	36.9	99.1	79.6
1917	110,909,109	157.6	262,759,056	53.0	96.1	76.9
1915	103,387,342	140.1	305,883,437	77.9	86.8	79.8
1913	88,566,601	105.7	289,151,228	68.4	88.0	77.7
1911	82,165,730	90.8	295,151,202	71.9	87.0	75.6
1909	71,857,259	66.9	255,095,917	48.9	87.1	76.3
1907	59,199,783	37.5	238,849,301	39.1	82.3	79.5
1905	51,897,804	20.5	182,825,468	6.5	88.1	76.0
1903	43,054,769	----	171,731,676	----	85.4	78.0

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DIAGRAM 3.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923



As shown in the foregoing table, the net revenue receipts increased in the period 1903 to 1923 from $439,126,753 to $1,877,564,829, or 327.6 per cent. During the corresponding period the percentage of increase for expenses was 342.1, for interest 300.3, and for outlays 232.0. The revenue receipts and the payments for expenses and interest for the years shown make an unbroken series of increases. The payments for outlays make an unbroken series of increases with the exception of the periods from 1911 to 1913, 1915 to 1917, and 1917 to 1919. The total governmental-cost payments increased from $514,189,206 in 1903 to $2,066,234,164 in 1923, or 301.8 per cent. This is a considerably smaller percentage of increase than that of revenue, showing a decided tendency to increase the proportion of outlay payments to be met from revenues.

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

In Table IV the total revenue receipts of Table 3 and governmental-cost payments of Table 4 are separated into net or actual and transfer receipts and payments, and per capita averages are shown for net receipts and payments.

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City number	Table IV — CITY	REVENUE RECEIPTS — Net — Total	Net — Per capita	Transfer	GOVERNMENTAL-COST PAYMENTS — Net — Total	Net — Per capita	Transfer
	Grand total	$2,089,429,534	$53.34	$42,880,079	$2,318,192,112	$59.18	$42,856,967
	Group I	1,084,282,986	62.65	31,576,497	1,157,062,784	66.85	31,558,652
	Group II	250,890,294	59.08	3,323,586	281,140,568	66.21	3,323,589
	Group III	370,224,691	44.11	4,615,721	435,604,231	51.90	4,615,875
	Group IV	235,813,027	42.18	1,950,604	275,334,057	49.25	1,945,180
	Group V	148,218,536	40.78	1,413,671	169,050,472	46.51	1,413,671
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y	$390,799,755	$65.93	$21,390,578	$407,639,524	$68.77	$21,390,578
2	Chicago, Ill	166,458,962	57.66	1,548,212	162,724,117	56.36	1,530,239
3	Philadelphia, Pa	95,630,367	49.74	2,473,638	103,402,743	53.78	2,473,638
4	Detroit, Mich	86,714,375	87.09	646,652	105,348,329	105.81	646,652
5	Cleveland, Ohio	58,630,523	65.99	832,942	61,949,029	69.72	832,857
6	St. Louis, Mo	36,445,354	45.72	246,659	32,350,034	40.58	246,659
7	Baltimore, Md	33,370,572	43.14	1,169,671	43,008,909	55.60	1,169,671
8	Boston, Mass	57,945,270	75.16	1,418,544	58,861,590	76.35	1,418,544
9	Los Angeles, Calif	55,406,954	85.76	1,176,779	66,480,228	101.07	1,176,779
10	Pittsburgh, Pa	39,215,256	63.21	85,201	42,302,538	68.19	85,201
11	San Francisco, Calif	31,650,474	59.22	93,633	37,642,593	70.44	93,633
12	Buffalo, N. Y	31,015,124	58.25	493,988	35,353,150	66.40	494,201
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
13	Milwaukee, Wis	$29,927,535	$61.76	$291,199	$32,258,269	$66.57	$290,090
14	Washington, D. C	27,425,964	58.29		24,145,039	51.32	
15	Newark, N. J	26,534,031	60.48	528,245	32,163,352	73.32	528,582
16	Minneapolis, Minn	22,769,354	55.65	141,050	28,591,178	69.88	141,050
17	Cincinnati, Ohio	24,455,382	60.18	882,701	23,123,005	56.90	882,701
18	New Orleans, La	11,235,519	27.77	50,334	19,604,954	48.46	50,334
19	Kansas City, Mo	19,570,420	56.46	101,136	20,696,488	59.71	101,136
20	Indianapolis, Ind	17,885,001	52.19		19,454,345	56.76	
21	Rochester, N. Y	18,838,468	59.07	156,145	22,153,813	69.47	156,145
22	Seattle, Wash	33,442,836	106.06	695,882	35,942,911	113.99	696,657
23	Jersey City, N. J	18,805,784	60.85	476,894	23,007,214	74.45	476,894
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
24	Portland, Oreg	$15,011,437	$54.94	$145,569	$14,523,284	$53.15	$145,569
25	Denver, Colo	14,819,478	54.48	41,519	15,346,949	56.42	41,519
26	Toledo, Ohio	10,967,094	40.72	209,481	14,568,132	54.09	209,481
27	Columbus, Ohio	10,874,503	41.65	611,540	14,587,584	55.87	611,540
28	Louisville, Ky	9,359,668	36.36	7,968	10,214,511	39,68	7,968
29	Providence, R. I	11,136,391	46.01	608,835	11,898,941	49.16	608,835
30	St. Paul, Minn	12,605,062	49.63	339,224	14,571,418	60.24	339,224
31	Oakland, Calif	11,311,202	47.79	6,097	12,861,999	54.34	6,097
32	Atlanta, Ga	7,991,452	35.84	86,273	12,088,813	54.22	86,273
33	Akron, Ohio	9,360,137	44.91	90,972	11,712,972	56.19	90,972
34	Omaha, Nebr	13,334,734	65.24	209,159	15,405,271	75,37	209,159
35	Birmingham, Ala	5,019,714	25.78	50,709	6,074,316	31.20	50,709
36	Worcester, Mass	9,412,002	49.11	130,178	10,177,241	53.11	130,178
37	Syracuse, N. Y	9,316,717	50.49	12	10,805,405	58.56	12
38	Richmond, Va	8,280,044	45.68	192,829	11,858,137	65.42	192,829
39	San Antonio, Tex	4,684,697	25.91	26,979	5,331,354	29.48	26,979
40	Dallas, Tex	6,948,768	40.01	33,620	8,522,735	49.07	33,620
41	New Haven, Conn	6,575,652	38.02	4,325	7,255,608	41.95	4,325
42	Memphis, Tenn	6,616,254	38.90		11,459,768	67.38	
43	Dayton, Ohio	5,897,280	35.63	103,148	7,790,557	47.06	103,148
44	Norfolk, Va	5,984,251	37.62	116,518	10,310,799	64.81	116,518
45	Houston, Tex	6,834,697	44.05	109,026	7,340,165	47.30	109,026
46	Youngstown, Ohio	6,058,800	40.27	128,806	7,280,404	48.40	128,806
47	Grand Rapids, Mich	6,859,831	47.58	90,575	8,516,462	59.07	90,575
48	Springfield, Mass	8,683,428	60.35	17,993	10,139,846	70.47	17,993

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Table IV—Continued

City number	CITY	REVENUE RECEIPTS			GOVERNMENTAL-COST PAYMENTS		
		Net		Transfer	Net		Transfer
		Total	Per capita		Total	Per capita	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
49	Bridgeport, Conn	$7,022,759	$48.92	$19,233	$6,470,625	$45.07	$19,233
50	Fort Worth, Tex	4,102,516	28.96	16,313	5,648,433	39.87	16,313
51	Scranton, Pa	4,134,226	29.40	6,580	5,151,650	36.63	6,580
52	Paterson, N. J	4,728,116	33.87	40,205	5,756,907	41.24	40,205
53	Hartford, Conn	7,899,910	57.23	30,218	7,862,078	56.96	30,218
54	Des Moines, Iowa	7,082,327	51.39	10,366	7,825,328	56.78	10,366
55	New Bedford, Mass	7,544,001	58.09	29,828	7,081,657	54.53	29,828
56	Trenton, N. J	5,031,312	39.50	114,205	6,631,638	52.06	114,205
57	Salt Lake City, Utah	5,998,313	47.51	3,100	5,537,619	43.87	3,100
58	Camden, N. J	4,390,828	35.37	100,481	5,505,829	44.35	100,481
59	Nashville, Tenn	4,057,800	33.09	13,051	4,354,509	35.51	13,051
60	Fall River, Mass	6,456,635	53.40	9,474	7,819,989	64.68	9,474
61	Albany, N. Y	4,994,933	42.56	29,889	7,259,647	61.85	29,889
62	Wilmington, Del	3,780,252	32.41	9,096	5,077,972	43.53	9,096
63	Kansas City, Kans	5,304,844	45.82	141,480	6,595,860	56.97	141,480
64	Lowell, Mass	5,700,689	49.53	12,639	5,158,131	44.82	12,639
65	Flint, Mich	4,757,763	42.17	72,497	6,059,217	53.71	72,497
66	Erie, Pa	4,352,401	38.66	12,860	3,950,805	35.10	12,860
67	Cambridge, Mass	5,576,107	50.20	67,629	5,723,535	51.53	67,629
68	Reading, Pa	3,188,441	28.75	7,809	3,665,832	33.05	7,809
69	Yonkers, N. Y	7,876,457	73.26	24,061	9,349,544	86.96	24,061
70	Duluth, Minn	5,995,824	56.41	37,853	6,557,014	61.69	38,007
71	Spokane, Wash	4,763,623	45.55	40,474	4,244,885	40.59	40,474
72	Elizabeth, N. J	3,689,769	35.50	23,983	4,633,276	44.57	23,983
73	Utica, N. Y	3,966,768	38.34	5,093	5,247,832	50.72	5,093
74	Lynn, Mass	4,576,767	44.57	171	4,825,560	46.99	171
75	Tacoma, Wash	5,642,647	55.47	213,968	4,818,409	47.36	213,968
76	Jacksonville, Fla	4,265,370	42.63	161,810	6,147,779	61.45	161,810
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000						
77	Oklahoma City, Okla	$5,506,553	$55.20	$51,582	$7,231,940	$72.49	$51,582
78	Canton, Ohio	4,083,128	41.14	67,722	4,278,039	43.10	67,722
79	Somerville, Mass	3,122,287	31.60	----------	3,703,339	37.48	----------
80	Schenectady, N. Y	4,649,304	47.07	13,913	5,319,868	53.86	13,913
81	Waterbury, Conn	4,317,621	43.87	6,933	5,061,810	51.44	6,933
82	Tulsa, Okla	5,385,338	55.07	39,526	7,474,037	76.43	39,526
83	Lawrence, Mass	4,369,230	44.91	18,266	4,574,480	47.02	18,266
84	Fort Wayne, Ind	4,660,683	49.75	208,394	5,164,357	55.13	206,165
85	El Paso, Tex	3,305,849	35.51	105,099	4,227,824	45.42	105,099
86	Evansville, Ind	3,176,218	35.07	4,399	3,610,135	39.86	4,399
87	Savannah, Ga	2,252,873	25.19	----------	1,989,972	22.25	----------
88	Knoxville, Tenn	2,752,191	31.26	----------	3,629,813	41.23	----------
89	Allentown, Pa	2,285,955	26.18	5,682	2,728,268	31.24	5,682
90	San Diego, Calif	6,278,175	72.06	----------	6,667,428	76.53	----------
91	Bayonne, N. J	3,719,222	44.07	46,983	4,516,077	53.51	46,983
92	Manchester, N. H	2,820,536	34.66	5,170	3,743,540	46.00	5,170
93	Harrisburg, Pa	2,853,982	35.18	12,072	3,789,439	46.71	12,072
94	Peoria, Ill	2,471,056	31.01	6,215	2,660,199	33.39	6,215
95	Wichita, Kans	3,627,339	45.76	2,007	4,365,512	55.08	2,007
96	St. Joseph, Mo	2,044,602	26.15	----------	1,965,164	25.13	----------
97	Sioux City, Iowa	3,283,670	42.18	3,945	3,231,102	41.50	3,945
98	South Bend, Ind	3,596,985	46.80	56,307	3,761,719	48.94	56,307
99	Wilkes-Barre, Pa	2,297,919	30.13	425	2,568,519	33.68	425
100	Binghamton, N. Y	3,128,583	42.61	501	3,289,507	44.81	501
101	Portland, Me	3,735,702	51.08	18,570	4,052,776	55.42	18,570
102	Rockford, Ill	2,983,202	41.19	5,283	3,545,733	48.96	5,283
103	Troy, N. Y	3,179,612	44.15	1,990	4,122,329	57.24	1,990
104	Charleston, S. C	3,018,365	42.37	78,778	3,896,634	54.69	78,778
105	Little Rock, Ark	1,575,013	22.21	----------	2,281,389	32.17	----------
106	Johnstown, Pa	2,436,984	34.83	----------	3,211,302	45.90	----------

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Table IV—Continued

City number	CITY	REVENUE RECEIPTS			GOVERNMENTAL-COST PAYMENTS		
		Net		Transfer	Net		Transfer
		Total	Per capita		Total	Per capita	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued						
107	Sacramento, Calif	$5,279,406	$75.47	$12,538	$6,699,996	$95.78	$12,538
108	East St. Louis, Ill	1,893,610	27.16	----------	1,985,616	28.48	----------
109	Brockton, Mass	3,385,493	48.68	16,120	3,093,488	44.48	16,120
110	Terre Haute, Ind	2,399,729	34.56	----------	2,449,879	35.28	----------
111	Saginaw, Mich	2,736,673	39.57	14,897	3,711,724	53.66	14,897
112	Gary, Ind	2,981,710	43.18	1,169	3,375,142	48.88	1,169
113	Pawtucket, R. I	2,681,803	38.98	83,220	2,929,331	42.58	83,220
114	Hoboken, N. J	4,116,167	60.38	30,415	4,129,576	60.58	29,573
115	Long Beach, Calif	5,055,269	75.15	----------	5,961,027	88.62	----------
116	Passaic, N. J	2,360,070	35.17	35,546	3,509,513	52.29	35,546
117	Springfield, Ohio	1,979,744	30.06	9,533	2,141,317	32.51	9,533
118	Chester, Pa	1,494,181	23.10	2,895	1,913,555	29.58	2,895
119	Hamtramck, Mich	2,140,226	33.09	3,500	2,882,419	44.57	3,500
120	Altoona, Pa	1,905,596	29.56	12,724	2,121,641	32.92	12,724
121	Racine, Wis	2,682,016	41.65	28,622	2,221,313	34.50	28,622
122	Lansing, Mich	4,752,642	73.98	83,237	5,731,568	89.22	83,237
123	New Britain, Conn	2,209,716	34.70	9,521	2,589,268	40.66	9,521
124	Mobile, Ala	1,521,051	23.90	6,469	1,704,119	26.78	6,469
125	Berkeley, Calif	2,784,580	44.77	----------	2,919,144	46.94	----------
126	Springfield, Ill	2,866,881	46.84	----------	3,133,035	51.19	----------
127	Holyoke, Mass	4,121,752	67.49	75,957	4,610,175	75.49	75,957
128	Highland Park, Mich	3,279,248	54.14	36,700	3,193,807	52.73	36,700
129	Davenport, Iowa	2,989,376	49.58	----------	2,975,799	49.36	----------
130	Chattanooga, Tenn	1,679,245	27.99	----------	2,015,326	33.59	----------
131	Bethlehem, Pa	2,001,494	33.57	14,374	2,147,738	36.02	14,374
132	Lincoln, Nebr	2,915,974	49.93	----------	4,122,184	70.59	----------
133	Niagara Falls, N. Y	3,074,527	52.93	38,891	4,576,788	78.80	38,891
134	Covington, Ky	1,520,004	26.26	----------	1,590,707	27.48	----------
135	Haverhill, Mass	2,322,890	40.46	10,900	2,201,418	38.35	10,900
136	Portsmouth, Va	1,508,066	26.30	16,888	1,841,794	32.12	16,888
137	Huntington, W. Va	2,230,477	39.11	----------	2,287,809	40.12	----------
138	East Orange, N. J	2,563,979	45.30	51,605	3,641,750	64.34	51,605
139	Macon, Ga	1,505,688	26.73	28,665	1,340,717	23.80	26,312
140	Wheeling, W. Va	1,876,033	33.38	213	2,055,867	36.58	213
141	Cicero, Ill	1,846,332	32.99	----------	2,529,748	45.20	----------
142	Roanoke, Va	1,714,196	30.89	14,885	1,923,813	34.66	14,885
143	Tampa, Fla	1,808,723	32.70	32,039	1,915,117	34.63	32,039
144	Lancaster, Pa	1,131,376	20.60	924	1,191,688	21.70	924
145	Winston-Salem, N. C	1,817,197	33.11	8,879	3,728,871	67.94	8,879
146	Shreveport, La	2,304,244	42.21	29,977	3,066,676	56.18	29,977
147	Jackson, Mich	1,922,508	35.29	4,880	2,095,575	38.46	4,880
148	Augusta, Ga	2,134,847	39.34	16,843	2,260,987	41.67	16,843
149	Fresno, Calif	3,315,401	61.30	----------	3,231,010	59.74	----------
150	Quincy, Mass	3,046,387	57.08	23,367	2,798,845	52.44	23,367
151	Pasadena, Calif	5,080,756	96.63	138,008	6,716,252	127.74	138,008
152	Topeka, Kans	2,074,754	39.48	41,475	2,172,923	41.35	41,475
153	Atlantic City, N. J	4,938,616	94.34	163,602	6,115,131	116.81	163,602
154	Kalamazoo, Mich	2,193,938	42.40	50,496	2,555,986	49.39	50,496
155	Lakewood, Ohio	2,618,083	51.03	16,299	3,107,803	60.58	16,299
156	Malden, Mass	2,235,779	44.01	416	2,281,900	44.92	416
157	Charlotte, N. C	1,896,397	37.90	24,153	3,174,931	63.45	24,153
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000						
158	Cedar Rapids, Iowa	$1,967,744	$40.01	$2,604	$2,505,806	$50.95	$2,604
159	Wichita Falls, Tex	1,585,882	32.33	675	3,140,340	64.02	675
160	York, Pa	1,305,386	26.91	5,500	1,186,324	24.46	5,500
161	Elmira, N. Y	2,017,873	41.73	1,927	2,286,381	47.28	1,927
162	Newton, Mass	3,408,128	70.55	36,494	3,896,446	80.66	36,494

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Table IV—Continued

City number	City	Revenue receipts: Net total	Revenue receipts: Net per capita	Revenue receipts: Transfer	Governmental-cost payments: Net total	Governmental-cost payments: Net per capita	Governmental-cost payments: Transfer
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued						
163	Bay City, Mich	$2,262,202	$46.84	$129,199	$3,261,336	$67.53	$129,199
164	McKeesport, Pa	1,541,801	31.95	6,157	1,712,007	35.48	6,157
165	New Castle, Pa	1,314,574	27.35		1,669,967	34.75	
166	Decatur, Ill	1,557,755	32.59	1,770	1,373,586	28.74	1,770
167	Oak Park, Ill	2,131,020	45.13	1,465	3,107,710	65.81	1,465
168	Chelsea, Mass	2,166,896	46.05	32,179	2,197,189	46.70	32,179
169	Kenosha, Wis	2,309,718	49.50	23,529	2,483,051	53.21	23,529
170	Hammond, Ind	2,253,257	48.34	31,980	2,925,819	62.77	31,980
171	Galveston, Tex	1,880,913	40.45	15,797	1,513,887	32.56	15,797
172	Mount Vernon, N. Y	2,796,049	60.56	67,665	3,264,845	70.71	67,665
173	Beaumont, Tex	1,454,654	31.69	29,507	1,641,368	35.76	29,507
174	Woonsocket, R. I	1,563,825	34.42	103,839	1,775,726	39.09	103,839
175	Pittsfield, Mass	1,915,924	42.35	3,146	1,799,297	39.77	3,146
176	Perth Amboy, N. J	1,946,756	43.11	37,889	1,955,587	43.30	37,889
177	Montgomery, Ala	1,191,956	26.42		937,095	20.77	
178	Stockton, Calif	2,629,928	58.58		3,083,715	68.68	
179	Medford, Mass	2,046,748	45.70	4,756	2,219,318	49.56	4,756
180	Lima, Ohio	1,509,185	33.72	20,121	2,865,572	64.03	20,121
181	Charleston, W. Va	1,303,417	29.13		2,079,344	46.47	
182	Lexington, Ky	1,246,431	28.54	10,668	1,529,953	35.03	10,668
183	Greensboro, N. C	1,126,156	25.87	1,641	2,658,912	61.09	1,641
184	Pueblo, Colo	1,995,369	45.85	5,365	2,266,343	52.08	5,365
185	Salem, Mass	2,204,464	51.83	865	1,931,064	45.41	865
186	Madison, Wis	2,647,062	62.26	107,932	2,740,461	64.45	107,932
187	Everett, Mass	1,965,066	46.22	16,251	2,271,888	53.44	16,251
188	Butte, Mont	1,186,406	28.08	2,289	1,103,369	26.11	2,289
189	Fitchburg, Mass	2,040,003	48.39	5,793	2,184,756	51.83	5,793
190	East Chicago, Ind	1,826,627	43.40	3,000	1,788,477	42.50	3,000
191	San Jose, Calif	2,806,033	66.96	3,328	2,641,877	63.05	3,328
192	Williamsport, Pa	1,191,207	28.52	350	1,148,781	27.51	350
193	West Hoboken, N. J	1,030,562	24.68	14,274	1,177,695	28.20	14,274
194	Evanston, Ill	2,191,867	52.86	240	2,742,967	66.15	240
195	Hamilton, Ohio	2,072,278	49.99	4,953	2,167,987	52.29	4,953
196	Brookline, Mass	2,734,255	66.15		2,969,280	71.83	
197	Jamestown, N. Y	2,116,359	51.61	83,608	2,199,162	53.63	83,608
198	Springfield, Mo	961,822	23.46		1,157,707	28.24	
199	Waco, Tex	1,466,945	35.82	973	1,683,830	41.11	973
200	Muskegon, Mich	1,950,453	47.90	36,185	2,224,135	54.62	36,185
201	Lorain, Ohio	1,869,224	46.12	20,311	1,992,484	49.16	20,311
202	Muncie, Ind	1,891,835	46.92		1,864,663	46.25	
203	Pontiac, Mich	2,132,149	53.26	4,768	1,846,372	46.12	4,768
204	Chicopee, Mass	1,861,081	46.51	200	1,958,633	48.94	200
205	Joliet, Ill	1,703,722	42.81	30,076	1,894,828	47.61	30,076
206	Columbia, S. C	1,315,991	33.16	413	1,304,893	32.88	413
207	Superior, Wis	1,450,858	36.57	1,221	1,755,720	44.26	1,221
208	Dubuque, Iowa	1,494,456	38.00	1,620	2,285,871	58.13	1,620
209	Battle Creek, Mich	1,544,746	39.36		1,508,815	38.44	
210	Aurora, Ill	1,301,225	33.32	4,316	1,639,508	41.98	4,316
211	Waterloo, Iowa	1,439,327	36.97	34,969	1,538,396	39.52	34,969
212	New Rochelle, N. Y	2,935,816	75.55	8,532	3,464,424	89.15	8,532
213	Stamford, Conn	1,723,373	44.60		1,727,959	44.72	
214	Taunton, Mass	1,994,785	52.29	4,394	2,046,230	53.64	4,394
215	Council Bluffs, Iowa	1,576,150	41.36	2,396	1,701,358	44.65	2,396
216	Portsmouth, Ohio	1,185,675	31.49	5,482	1,580,664	41.99	5,482
217	Rock Island, Ill	1,201,297	31.93	4,147	1,324,491	35.20	4,147
218	Poughkeepsie, N. Y	1,432,835	38.16	2,752	1,995,711	53.16	2,752
219	Quincy, Ill	1,488,919	39.73	4,427	1,705,346	45.50	4,427
220	Austin, Tex	1,612,311	43.95	3,700	1,604,483	43.74	3,700
221	Auburn, N. Y	1,404,881	38.32	17,320	1,446,153	39.44	17,320
222	New Brunswick, N. J	1,781,745	49.37	39,690	1,798,505	49.83	39,690

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City number	Table IV—Continued CITY	REVENUE RECEIPTS			GOVERNMENTAL-COST PAYMENTS		
		Net		Transfer	Net		Transfer
		Total	Per capita		Total	Per capita	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued						
223	Easton, Pa	$962,905	$26.96	$4,404	$1,039,899	$29.11	$4,404
224	Newport News, Va	897,784	25.22	927	1,426,009	40.06	927
225	Danville, Ill	1,366,585	38.60	4,544	1,561,374	44.11	4,544
226	Ogden, Utah	1,533,119	43.32	----------	2,097,368	59.26	----------
227	Wilmington, N. C	995,732	28.19	694	1,476,459	41.79	694
228	Hazleton, Pa	863,397	24.86	----------	875,728	25.21	----------
229	Orange, N. J	1,346,647	38.89	34,820	1,306,356	37.72	34,820
230	Kokomo, Ind	961,935	27.83	----------	885,343	25.61	----------
231	Amsterdam, N. Y	1,109,854	32.32	----------	1,396,953	40.68	----------
232	Petersburg, Va	922,546	27.18	35,430	1,219,799	35.94	35,430
233	Pensacola, Fla	750,147	22.10	3,749	870,341	25.65	3,749
234	Norristown, Pa	651,030	19.19	85	648,616	19.12	85
235	Lewiston, Me	887,162	26.63	----------	879,174	26.39	----------
236	Oshkosh, Wis	1,376,748	41.47	48,490	1,623,395	48.90	48,490
237	Green Bay, Wis	1,384,934	41.84	37,205	1,714,023	51.78	37,205
238	Columbus, Ga	1,266,127	38.29	1,471	1,089,832	32.96	1,471
239	Watertown, N. Y	1,253,550	38.12	1,802	1,543,506	46.93	1,802
240	Moline, Ill	1,227,549	37.98	2,869	1,458,332	45.12	2,869
241	Sheboygan, Wis	1,405,951	43.60	32,917	1,735,400	53.82	32,917
242	Waltham, Mass	1,718,791	53.63	4,310	1,688,658	52.69	4,310
243	Newport, R. I	1,251,994	39.91	----------	1,263,143	40.26	----------
244	Muskogee, Okla	1,389,351	44.37	87,446	1,475,241	47.11	87,446
245	Newburgh, N. Y	992,404	31.72	----------	1,286,549	41.12	----------
246	La Crosse, Wis	1,270,732	41.77	18,970	1,623,520	53.37	18,970
247	Lynchburg, Va	1,325,465	43.77	46,300	1,291,211	42.64	46,300
248	Colorado Springs, Colo	1,942,740	64.53	2,590	2,118,376	70.37	2,590

The amounts shown in the preceding table as transfer receipts and payments comprise (1) service transfers, which are amounts paid as expenses or outlays by one department or enterprise to another from which it receives services or the use of quarters; and (2) interest transfers, which represent payments made by the city corporation or a division of the city to one of its funds on account of interest on municipal securities held by that fund. Of the transfer receipts reported, $36,505,504 were interest transfers, and $6,374,575 were service transfers. Of the total transfer payments, $36,505,504 were interest transfers, and $6,351,463 were service transfers.

TABLE 5

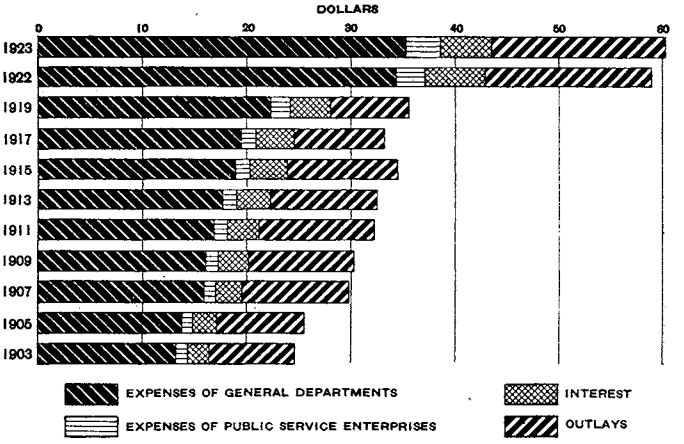
Per capita revenue receipts and governmental-cost payments.—The per capita receipts and payments of Table 5 are based on the absolute amounts shown in Tables 3 and 4. The most significant figures of the table are those for the five groups of cities arranged according to population. They show that the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

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Comparative summary of per capita net revenue receipts and net governmental-cost payments of 146 cities for specified years: 1903–1923.—In Table V, which follows, is presented a summary of the per capita net revenue receipts and per capita net governmental-cost payments for the aggregate of the 146 cities covered by the several census reports for the specified years from 1903 to 1923.

Table V	PER CAPITA NET REVENUE RECEIPTS			PER CAPITA NET GOVERNMENTAL-COST PAYMENTS				
YEAR	Total	Other than of public service enterprises	Of public service enterprises	Total	For expenses of general departments	For expenses of public service enterprises	For interest	For outlays
1923	$54.78	$49.10	$5.68	$60.29	$35.25	$3.37	$5.03	$16.64
1922	53.57	48.74	4.83	59.01	34.37	2.77	5.79	16.08
1919	35.26	31.65	3.61	35.58	22.28	1.90	3.89	7.51
1917	31.97	28.84	3.13	33.26	19.53	1.39	3.66	8.68
1915	30.00	26.97	3.03	34.53	18.95	1.39	3.58	10.60
1913	28.55	25.74	2.81	32.46	17.67	1.35	3.15	10.29
1911	28.07	25.09	2.98	32.25	16.91	1.26	3.07	11.02
1909	26.42	23.53	2.89	30.33	16.06	1.22	2.86	10.18
1907	24.67	21.90	2.77	29.91	15.84	1.17	2.56	10.34
1905	22.79	20.19	2.60	25.57	13.81	1.07	2.36	8.32
1903	21.14	18.71	2.42	24.64	13.25	1.10	2.06	8.23

DIAGRAM 4.—PER CAPITA NET PAYMENTS FOR GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923



Comparative summary of per capita net revenue receipts from principal revenues of 146 cities for specified years: 1903–1923.—Table VI, which follows, shows the per capitas of all net revenue receipts and those of a number of principal classes of such receipts. The summary is for the cities covered by the census reports for specified years from 1903 to 1923. The revenue receipts which are included in the column headed "Other revenues" are those from departmental fees, charges, sales, interest, rents, privileges, fines, penalties, and escheats. The per capita receipts from the general property tax and all other groups of taxes show an increase from 1903 to 1923.

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Table VI

YEAR	Total	The general property tax	Other taxes	Special assessments	Subventions and grants, donations, and pension assessments	Earnings of public service enterprises	Other revenues
1923	$54.78	$36.27	$2.94	$2.92	$2.98	$5.68	$3.99
1922	53.57	35.85	2.80	2.58	3.13	4.83	4.38
1919	35.26	23.29	2.68	1.98	1.43	3.61	2.27
1917	31.97	20.57	2.37	2.50	1.28	3.13	2.12
1915	30.00	18.73	2.36	2.54	1.26	3.03	2.08
1913	28.55	17.82	2.42	2.34	1.28	2.81	1.88
1911	28.07	17.37	2.44	2.35	1.30	2.98	1.63
1909	26.42	16.14	2.48	2.22	1.28	2.89	1.40
1907	24.67	14.64	2.63	2.02	1.18	2.77	1.43
1905	22.79	14.01	2.17	1.80	1.08	2.60	1.14
1903	21.14	12.98	2.06	1.60	0.91	2.42	1.16

DIAGRAM 5.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923

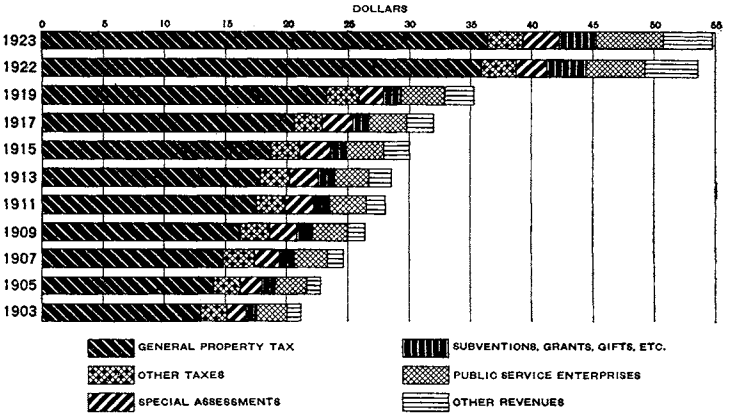


TABLE 6

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

Proportional distribution of revenue receipts, by divisions of the governments of 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. Independent divisions of the city government seldom receive revenue from special

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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 248 cities covered by this report, 68.9 per cent was required for meeting expenses, 10.7 per cent was required for meeting interest payments, and the remainder, 20.4 per cent, was available for outlays or other purposes.

Per cent relation of revenue receipts to governmental-cost payments.—The last five columns of Table 6 show the per cent of governmental-cost payments applied on expenses of general departments, expenses of public service enterprises, interest, and outlays, and the per cent of the total governmental costs that were represented by revenue receipts. For 46 of the 248 cities the revenue receipts were greater than the governmental-cost payments, while for the remaining 202 cities the revenues were not sufficient to meet the costs of the year for expenses, interest, and outlays.

Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903–1923.—Table VII, which follows, shows the per cent distribution of the net revenue receipts of the 146 cities covered by the census reports for specified years from 1903 to 1923, inclusive. The headings of the columns differ somewhat from those of Table 6, owing to slight differences in the tables for net revenues in the earlier and later reports. The percentages are based upon the absolute amounts of net revenue receipts tabulated in the reports for the several years, and that basis differs somewhat from the basis for the percentages of Table 6 by being exclusive of service and interest transfers. The figures for the several years are not in all cases strictly comparable, since those for the years 1903 to 1907 are computed upon the basis of reports which in some columns include amounts received in error that were later refunded. A careful investigation shows that this noncomparability exaggerates for the years 1903 to 1907 the percentages for general property taxes to the extent of less than 1 per cent. This exaggeration reduces the percentages of most of the other columns, the total exaggeration and reduction being for any given year not far from one-half of 1 per cent.

Table VII

YEAR	The general property tax	Other taxes	Special assessments	Subventions and grants, donations, and pension assessments	Earnings of public service enterprises	Other revenues
1923	66.2	5.4	5.3	5.4	10.4	7.3
1922	66.9	5.2	4.8	5.9	9.0	8.2
1919	66.0	7.6	5.6	4.1	10.2	6.4
1917	64.3	7.4	7.8	4.0	9.9	6.6
1915	62.4	7.8	8.5	4.2	10.0	6.9
1913	62.4	8.5	8.2	4.5	9.9	6.6
1911	61.9	8.7	8.4	4.6	10.6	5.8
1909	61.0	9.7	8.4	4.9	10.9	5.3
1907	59.4	10.6	8.2	4.8	11.2	5.8
1905	61.5	9.6	7.9	4.7	11.4	5.0
1903	61.4	9.8	7.6	4.3	11.5	5.5

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DIAGRAM 6.—PER CENT DISTRIBUTION OF NET REVENUE RECEIPTS OF 146 CITIES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903–1923

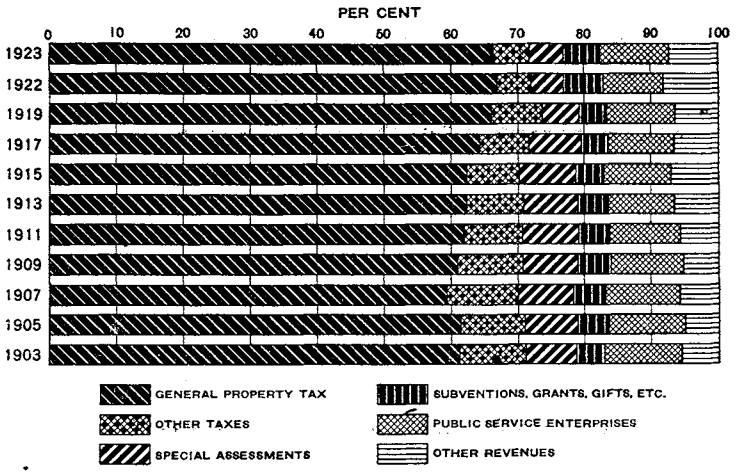
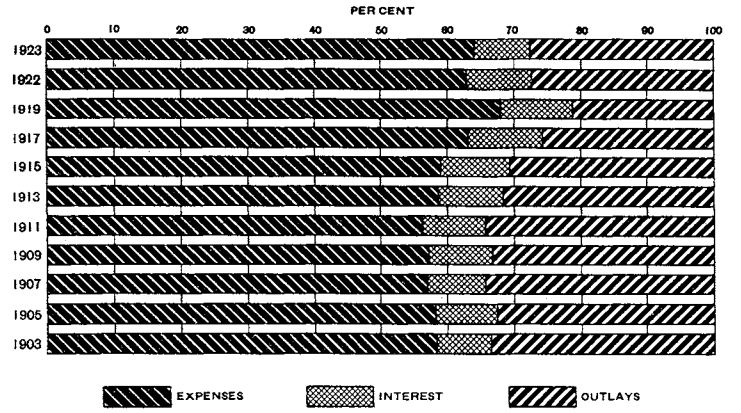


DIAGRAM 7.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923



The figures in Table VII disclose a number of minor variations in the proportion of receipts obtained from year to year from the several sources of revenue. Receipts from "Other taxes," special assessments, and earnings of public service enterprises show slightly smaller percentages in 1923 than in 1903, and the receipts from the general property tax show somewhat greater percentages in the later than in the earlier years.

Comparative summary of the per cent distribution of net governmental-cost payments of 146 cities for specified years: 1903–1923.—Table VIII, which follows, shows the per cent distribution of the net governmental-cost payments for the 146 cities given in Table III for specified years from 1903 to 1923, inclusive. The table discloses, for 1923 as compared with 1903, a decrease in the proportion of payments for outlays, no variation in that of payments for interest, and a relatively slight increase in that of payments for expenses.

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Table VIII — YEAR	PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS			YEAR	PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS		
	For expenses	For interest	For outlays		For expenses	For interest	For outlays
1923	64.1	8.3	27.6	1911	56.3	9.5	34.2
1922	62.9	9.8	27.3	1909	57.0	9.4	33.6
1919	68.0	10.9	21.1	1907	56.9	8.5	34.6
1917	62.9	11.0	26.1	1905	58.2	9.2	32.5
1915	58.9	10.4	30.7	1903	58.4	8.3	33.3
1913	58.6	9.7	31.7				

TABLE 7

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

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

City number	Table IX — CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	Grand total	$16,477,820	$4,117,589	$398,866	$11,949,512	$11,853
	Group I	8,254,640	3,140,052	223,605	4,886,493	4,490
	Group II	232,028	231,761	12		255
	Group III	4,622,033	221,652	81,587	4,318,130	664
	Group IV	1,905,017	329,020	48,731	1,527,266	
	Group V	1,464,102	195,104	44,931	1,217,623	6,444
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
1	New York, N. Y	$4,833,901	$2,479,815		$2,354,086	
4	Detroit, Mich	4,490				$4,490
7	Baltimore, Md	595,812	595,812			
8	Boston, Mass	2,756,012		$223,605	2,532,407	
12	Buffalo, N. Y	64,425	64,425			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
13	Milwaukee, Wis	$255				$255
15	Newark, N. J	126,823	$126,823			
20	Indianapolis, Ind	12		$12		
23	Jersey City, N. J	104,938	104,938			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
36	Worcester, Mass	$550,685		$1,213	$549,472	
41	New Haven, Conn	69,426	$69,099			$327
48	Springfield, Mass	426,740	8,115	7,911	410,714	
49	Bridgeport, Conn	16,775	16,775			
52	Paterson, N. J	24,454	24,454			

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Table IX—Continued

City number	CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued					
53	Hartford, Conn	$835,322	$2,150		$833,172	
55	New Bedford, Mass	735,709		$19,831	715,878	
56	Trenton, N. J	23,894	23,894			
58	Camden, N. J	21,182	21,182			
60	Fall River, Mass	796,602		3,714	792,888	
62	Wilmington, Del	337				$337
64	Lowell, Mass	476,895	6,791	4,421	465,683	
67	Cambridge, Mass	404,721	34,080	40,036	330,605	
72	Elizabeth, N. J	8,355	8,355			
73	Utica, N. Y	2,457	2,457			
74	Lynn, Mass	228,479	4,300	4,461	219,718	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000					
79	Somerville, Mass	$125,632	$24	$24,875	$100,733	
80	Schenectady, N. Y	8,597	8,597			
81	Waterbury, Conn	17,386	17,386			
83	Lawrence, Mass	654,264	3,596	2,070	648,598	
91	Bayonne, N. J	4,731	4,731			
92	Manchester, N. H	201,430	127,707		73,723	
101	Portland, Me	55,276	55,276			
103	Troy, N. Y	39,767	39,767			
109	Brockton, Mass	150,734		3,395	147,339	
114	Hoboken, N. J	14,290	14,290			
116	Passaic, N. J	16,791	16,791			
123	New Britain, Conn	13,694	13,694			
127	Holyoke, Mass	327,644	4,944		322,700	
133	Niagara Falls, N. Y	3,436	3,436			
135	Haverhill, Mass	87,531	4,081	2,640	80,810	
138	East Orange, N. J	3,192	3,192			
145	Winston-Salem, N. C	999			999	
150	Quincy, Mass	92,614		2,487	90,127	
153	Atlantic City, N. J	11,508	11,508			
156	Malden, Mass	73,792		13,264	60,528	
157	Charlotte, N. C	1,709			1,709	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000					
161	Elmira, N. Y	$10,335	$10,335			
162	Newton, Mass	138,179	30,637	$1,325	$106,217	
168	Chelsea, Mass	92,443	614	3,678	88,151	
169	Kenosha, Wis	65				$65
175	Pittsfield, Mass	128,441	7,113	69	121,259	
176	Perth Amboy, N. J	4,190	4,190			
179	Medford, Mass	48,215	680	10,926	36,609	
185	Salem, Mass	98,856	2,108	2,351	94,397	
187	Everett, Mass	137,238	110	10,711	126,417	
189	Fitchburg, Mass	159,446	11,141	69	148,236	
193	West Hoboken, N. J	12,183	12,183			
196	Brookline, Mass	119,252	21,491	14,330	83,431	
197	Jamestown, N. Y	15,461	15,461			
204	Chicopee, Mass	178,741	741	1,400	176,600	
212	New Rochelle, N. Y	338	338			
213	Stamford, Conn	5,255	5,255			
214	Taunton, Mass	115,434			115,434	
218	Poughkeepsie, N. Y	19,662	19,662			
221	Auburn, N. Y	8,097	8,097			
222	New Brunswick, N. J	5,887	5,887			
229	Orange, N. J	3,339	3,339			
231	Amsterdam, N. Y	16,362	16,362			
235	Lewiston, Me	7,077	7,077			
239	Watertown, N. Y	12,283	12,283			
241	Sheboygan, Wis	6,379				6,379
242	Waltham, Mass	120,944		72	120,872	

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

City number	Table X — CITY	OTHER SPECIAL TAXES — Total	Inheritance	Income	Mortgage
	Grand total	[1] $32,276,387	$1,239,813	$26,394,032	$4,593,219
	Group I	20,973,960	439,965	16,519,746	3,971,100
	Group II	3,129,493	341,768	2,548,340	233,211
	Group III	3,703,067	333,910	3,181,933	187,224
	Group IV	1,800,264	57,846	1,635,714	106,704
	Group V	2,669,603	66,324	2,508,299	94,980
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER				
1	New York, N. Y	$15,641,614		$12,365,316	$3,276,298
2	Chicago, Ill	98,840	$98,840		
4	Detroit, Mich	551,982			508,833
5	Cleveland, Ohio	341,125	341,125		
8	Boston, Mass	3,540,790		3,540,790	
12	Buffalo, N. Y	799,609		613,640	185,969
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000				
13	Milwaukee, Wis	$2,252,117	$112,632	$2,139,485	
14	Washington, D. C	6,174			
16	Minneapolis, Minn	134,168	33,067		$101,101
17	Cincinnati, Ohio	196,069	196,069		
21	Rochester, N. Y	540,965		408,855	132,110
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000				
26	Toledo, Ohio	$115,661	$115,661		
27	Columbus, Ohio	68,715	68,715		
30	St. Paul, Minn	31,520			$31,520
33	Akron, Ohio	33,122	33,122		
36	Worcester, Mass	554,436		$554,436	
37	Syracuse, N. Y	264,281		221,454	42,827
38	Richmond, Va	12,040	12,040		
43	Dayton, Ohio	41,595	41,595		
44	Norfolk, Va	10,482	10,482		
46	Youngstown, Ohio	52,295	52,295		
48	Springfield, Mass	514,640		514,640	
55	New Bedford, Mass	311,941		311,941	
60	Fall River, Mass	308,926		308,926	
61	Albany, N. Y	183,271		143,770	39,501
64	Lowell, Mass	245,722		245,722	
67	Cambridge, Mass	301,440		301,440	
69	Yonkers, N. Y	257,728		225,773	31,955
70	Duluth, Minn	16,418			16,418
73	Utica, N. Y	147,679		122,676	25,003
74	Lynn, Mass	231,155		231,155	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000				
78	Canton, Ohio	$10,506	$10,506		
79	Somerville, Mass	172,472		$172,472	
80	Schenectady, N. Y	114,156		85,023	$29,133
83	Lawrence, Mass	193,668		193,668	
100	Binghamton, N. Y	117,919		74,852	43,067
103	Troy, N. Y	91,231		69,604	21,627
109	Brockton, Mass	200,341		200,341	
117	Springfield, Ohio	22,308	22,308		
121	Racine, Wis	112,327		112,327	
127	Holyoke, Mass	169,127		168,649	478

[1] Includes $43,149 bond tax for Detroit, Mich., and $6,174 incorporation tax for Washington, D. C., not shown in detail.

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Table X—Continued

City number	CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued				
133	Niagara Falls, N. Y.	$132,229		$119,830	$12,399
135	Haverhill, Mass.	150,407		150,407	
142	Roanoke, Va.	14,440	$14,440		
150	Quincy, Mass.	145,642		145,642	
155	Lakewood, Ohio	10,592	10,592		
156	Malden, Mass.	142,899		142,899	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000				
161	Elmira, N. Y.	$57,395		$48,314	$9,081
162	Newton, Mass.	334,842		334,842	
168	Chelsea, Mass.	93,179		93,179	
169	Kenosha, Wis.	54,110		54,110	
172	Mount Vernon, N. Y.	114,905		92,978	21,927
175	Pittsfield, Mass.	123,708		123,708	
179	Medford, Mass.	110,290		110,290	
180	Lima, Ohio	40,329	$40,329		
185	Salem, Mass.	132,372		132,372	
186	Madison, Wis.	105,729		105,729	
187	Everett, Mass.	98,645		98,645	
189	Fitchburg, Mass.	118,413		118,413	
195	Hamilton, Ohio	11,114	11,114		
196	Brookline, Mass.	422,431		422,431	
197	Jamestown, N. Y.	32,551		26,097	6,454
201	Lorain, Ohio	1,418	1,418		
204	Chicopee, Mass.	83,867		83,867	
207	Superior, Wis.	40,663		40,663	
212	New Rochelle, N. Y.	126,862		98,877	27,985
214	Taunton, Mass.	97,487		97,487	
218	Poughkeepsie, N. Y.	53,211		39,086	14,125
221	Auburn, N. Y.	33,607		30,112	3,495
224	Newport News, Va.	19	19		
231	Amsterdam, N. Y.	24,568		24,568	
232	Petersburg, Va.	1,595	1,595		
236	Oshkosh, Wis.	51,494		51,494	
237	Green Bay, Wis.	32,866		32,866	
239	Watertown, N. Y.	52,628		46,747	5,881
241	Sheboygan, Wis.	37,400		37,400	
242	Waltham, Mass.	86,355		86,355	
245	Newburgh, N. Y.	37,467		31,435	6,032
246	LaCrosse, Wis.	46,234		46,234	
247	Lynchburg, Va.	11,849	11,849		

Receipts from poll taxes.—In some cities poll taxes are assessed at a fixed amount per capita; in others the polls are graded according to the occupation of the individual, and are assessed at the rate for the general property tax. All receipts from per capita taxes, whether uniform or graded, are included in the column headed "Poll taxes." Poll taxes amounting to $3,853,202 were reported in 1923 by 114 of the 248 cities located in 24 States.

Receipts from business taxes.—In 1923 the revenue derived from business taxes, exacted with or without the issue of licenses, amounted to $36,626,143, a relatively small percentage of the total revenues.

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

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

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

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

Special assessments for expenses were reported for 91 cities and aggregated $4,306,505.

Special assessments and special charges for outlays were reported by 232 cities, with a total of $117,966,561. They were collected in the majority of cities for the construction of sewers, paving, curbing, and sidewalks; but in some cities, for the grading and widening of streets, the building of retaining walls, bridges, and viaducts, and for park improvements.

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

TABLE 8

Receipts from subventions and grants.—The total amount received as subventions and grants from other civil divisions was $96,742,363, of which 89.4 per cent was for education.

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

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

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

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

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

TABLE 9

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

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

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

The first column of the interest section of Table 9 shows the total revenue receipts from interest—that is, the total receipts from interest, less receipts in error later corrected by refund payments, and accrued interest on original sales of debt obligations. These revenue receipts are arranged in four groups—those received by sinking funds, by public trust funds, by investment funds and from investments, and those received on current deposits. With the interest here tabulated are the receipts of sinking funds, public trust funds, and investment funds that were paid by the divisions of the city government to these funds as interest on their debt obligations held as investments. The aggregate of such interest transfer receipts was $36,505,504, of which $21,390,578, or 58.6 per cent, was reported by New York, N. Y. If this aggregate be deducted from the total interest receipts there remains $27,212,894 which is the actual interest, or that received from the public by the 248 cities in 1923.

TABLE 10

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

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

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

As receipts from *sales* there are included receipts from the sale of discarded equipment and materials where the payments for replacement and renewal are classified as expenses. Similar sales on outlay account are included in non-revenue receipts in Table 18.

Certain receipts from sources other than those above described are classed as departmental, the principal item being amounts received as insurance to cover losses by fire in cases where the repair of fire damages is charged to expense. Receipts from insurance where the repair of damages is charged to outlay are classified as offsets to outlays and are included in nonrevenue receipts shown in Table 18.

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

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TABLE 11

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

The statistics of municipally operated public service enterprises are for most cities defective because of the fact that their accounts are not completely segregated, and the enterprises are not credited with all the revenues arising from their activities nor debited with all the expenses chargeable to them. For example, they may not be credited with the interest earned on their funds on current deposit nor charged with the interest on their bonds. And in many cases they are not credited for utilities furnished or services rendered by them to the various departments and to other public utility enterprises of the city.

Receipts of public service enterprises.—The receipts shown in Table 11 for the different classes of public service enterprises include all revenue receipts of these enterprises recorded in the city books, with the exception of interest on current deposits. Of the large amount reported for New York, N. Y., in the column headed "All other," $3,081,492 was received from ferry tolls and $338,466, from bridge tolls. Amounts for other cities appearing in that column were received principally from ferries, toll bridges, harbor towage and pilotage, land development, ice plants, and farms.

TABLE 12

Payments for general departmental expenses.—In Table 12 are presented statistics showing payments for the expenses of the various cities during 1923 for objects or purposes other than the operation and maintenance of public service enterprises, which are classified by the Bureau of the Census as expenses of general departments. Such payments constitute by far the most important class of payments for the costs of municipal governments, comprising 56.7 per cent of the total payments for governmental costs, as shown in Table 6. They are given in Table 12 in sufficient detail to show the relative expenses of the several departments and branches of work in each city and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

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

A large number of cities made payments in 1923 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments for expenses of this class among those of the health department as part of the total payments for the prevention and cure of communicable diseases. For most cities all of these payments are tabulated as for the health department, but in several cases some of them are included with payments for outdoor poor relief and for hospitals.

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

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Payments for miscellaneous expenses.—In most instances the column headings of this division reveal clearly the nature of the payments tabulated under each. Under the heading "Unclassified" are tabulated those payments that are not assignable to any specific classification of any of the divisions. The amounts included in the column "Undistributed" are, with few exceptions, those which with perfect accounting for statistical reports would be distributed to the various other columns of the table. The amounts so tabulated represent (1) undistributed payments for incidental operating plants which are classified as municipal service enterprises, such as electric-light plants, heating plants, and garages; and (2) incidental operating plants not classified as municipal service enterprises, and such other payments for accounts with departments of supplies, purchasing agent, insurance, printing, advertising, and similar accounts as can not be distributed.

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

Comparative summary of payments for general departmental expenses of 146 cities for specified years 1903–1923.—In Table XI, which follows, there is presented by principal divisions of the departments of city government, a summary of the net payments for general departmental expenses of 146 cities for specified years from 1903 to 1923, inclusive. In compiling this table certain changes have been made in the tabulation presented in reports for years prior to 1911, the treatment of pensions in those years being different from that of later years. The changes referred to result in pensions being shown under "Miscellaneous" instead of as a part of the expenses of the departments affected.

Table XI
GENERAL DEPARTMENTAL EXPENSES: 146 CITIES

	1923	1922	1919
Total	$1,208,056,438	$1,155,691,566	$697,319,550
General government	107,514,531	105,174,603	72,585,840
Protection to person and property	244,721,688	234,199,781	146,763,351
Health and sanitation	120,343,465	115,448,036	75,847,376
Highways	106,089,396	98,763,819	65,003,951
Charities, hospitals, and corrections	74,904,045	76,627,893	53,262,472
Schools	444,474,058	422,843,735	216,701,210
Libraries	15,024,687	14,326,837	9,079,614
Recreation	39,521,285	38,703,377	24,204,797
Miscellaneous	55,463,283	49,603,485	33,870,939

	1915	1911	1907	1903
Total	$546,568,203	$452,899,274	$367,367,970	$278,173,930
General government	62,793,192	53,766,741	42,703,670	30,842,225
Protection to person and property	120,696,506	106,120,083	87,885,728	71,020,732
Health and sanitation	55,758,072	45,691,189	36,899,721	25,807,639
Highways	60,615,862	52,214,269	42,718,510	34,208,774
Charities, hospitals, and corrections	38,285,217	30,647,652	24,408,009	18,280,597
Schools	162,332,373	127,604,264	102,395,627	80,853,672
Libraries	7,134,599	5,939,527	4,989,705	4,067,969
Recreation	20,416,484	17,114,125	11,794,950	7,457,424
Miscellaneous	18,535,898	13,801,424	13,572,050	5,634,898

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An examination of Table XI shows that the total general departmental expenses of the 146 cities increased in each of the periods, the average annual increase for the period 1903 to 1923 being $46,494,125, while for the last four years of that period it was $127,684,222.

TABLE 13

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

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

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

Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903–1923.—In Table XII, which follows, are shown the per capita payments for different classes of expenses other than those of public service enterprises for all cities having a population of over 30,000 for specified years from 1903 to 1923. There has been a general increase in the total number of cities covered by these reports, but this has had no appreciable effect upon the per capita payments.

The total per capita net payments for expenses other than those of public service enterprises increased from $13.19 in 1903 to $34.02 in 1923, or 157.9 per cent.

Table XII

YEAR	Total	General government	Protection to person and property [1]	Health and sanitation	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation [2]	Miscellaneous [1]
							Schools [1]	Libraries [2]		
1923	$34.02	$2.95	$6.82	$3.34	$3.01	$2.01	$12.87	$0.43	$1.10	$1.49
1922	33.15	2.94	6.66	3.25	2.87	2.08	12.50	0.41	1.09	1.34
1919	21.63	2.22	4.53	2.34	2.04	1.59	6.88	0.28	0.74	1.01
1917	18.96	2.18	4.04	1.93	1.96	1.36	5.89	0.25	0.66	0.69
1915	18.45	2.10	4.06	1.86	2.06	1.26	5.58	0.24	0.68	0.61
1913	17.23	2.00	3.89	1.75	1.93	1.11	4.98	0.22	0.63	0.71
1911	17.62	2.08	4.12	1.77	2.04	1.17	5.04	0.23	0.65	0.53
1909	16.07	1.96	3.89	1.62	1.71	1.10	4.54	0.25	0.55	0.45
1907	15.95	1.86	3.80	1.59	1.91	1.05	4.42	0.21	0.51	0.59
1905	13.88	1.38	3.52	1.35	1.67	0.88	3.99	0.19	0.47	0.44
1903	13.19	1.46	3.35	1.21	1.64	0.86	3.86	0.19	0.35	0.27

[1] Payments for pensions are included in column "Miscellaneous" for the years 1911 to 1923, inclusive; for the years 1903 to 1909, inclusive, they are included with expenses of police, fire, and school departments.
[2] Payments for expenses of art galleries and museums are included in column "Recreation" for the years 1911 to 1923, inclusive; for the years 1903 to 1909, inclusive, they are included with the expenses of libraries.

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DIAGRAM 8.—PER CAPITA NET PAYMENTS FOR PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903–1923

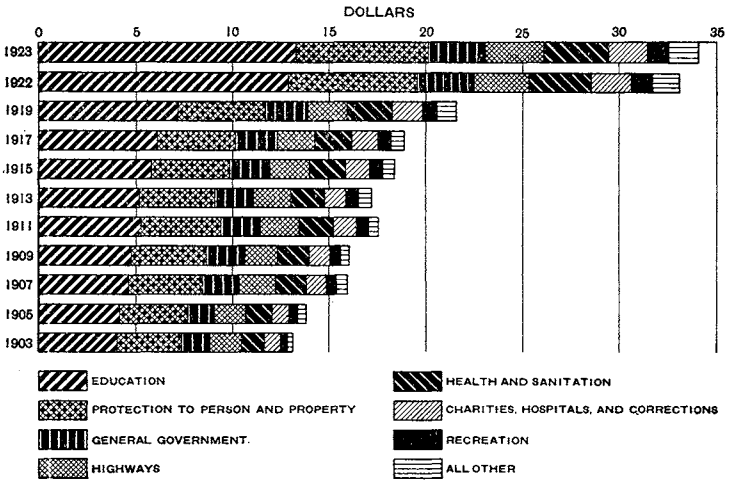


TABLE 14

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

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

Comparative summary of per cent distribution of net general departmental expenses of all cities for specified years: 1903–1923.—Table XIII, which follows, gives a comparative summary of the per cent of net governmental-cost payments for the expenses of the general departments of all cities having over 30,000 inhabitants represented by those of the principal divisions of such expenses for specified years from 1903 to 1923.

Table XIII

OBJECT OF PAYMENT	1923	1922	1919	1917	1915	1913	1911	1909	1907	1905	1903
General government	8.7	8.9	10.2	11.5	11.4	11.6	11.8	12.2	11.7	10.0	11.1
Protection to person and property	20.1	20.1	21.0	21.4	22.0	22.6	23.4	24.2	23.8	25.3	25.3
Health and sanitation	9.8	9.8	10.8	10.1	10.1	10.1	10.1	10.0	9.9	9.7	9.2
Highways	8.9	8.7	9.4	10.4	11.2	11.2	11.6	10.6	12.0	12.0	12.4
Charities, hospitals, and corrections	5.9	6.3	7.3	7.2	6.8	6.4	6.6	6.9	6.6	6.3	6.5
Schools	37.8	37.7	31.8	31.1	30.2	28.9	28.6	28.2	27.7	28.7	29.3
Libraries	1.3	1.2	1.3	1.3	1.3	1.3	1.3	1.5	1.3	1.4	1.5
Recreation	3.2	3.3	3.4	3.5	3.7	3.7	3.7	3.4	3.2	3.4	2.7
Miscellaneous	4.4	4.0	4.7	3.5	3.3	4.2	3.0	2.8	3.6	3.2	2.1

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DIAGRAM 9.—PER CENT DISTRIBUTION OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903–1923

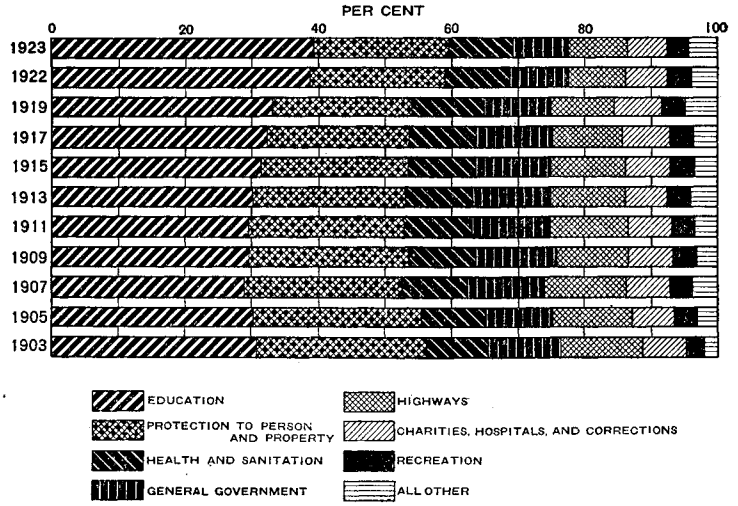


TABLE 15

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

The water-supply system is the most important public service enterprise operated by American cities. Statistics of revenue receipts and payments for expenses and outlays of such systems have been presented since 1902 for 146 cities, except as to outlays for 1902, 1903, and 1922. A summary of these receipts and payments for specified years from 1903 to 1923 is included in the statement which follows.

YEAR	Revenue receipts	PAYMENTS		
		Total	Expenses	Outlays
1923	$120,341,095	$138,841,695	$63,264,186	$75,577,509
1922	108,426,188	(1)	56,922,616	(1)
1919	86,272,626	80,674,743	41,686,560	38,988,183
1917	76,964,015	63,918,158	31,885,640	32,032,518
1915	70,599,902	76,609,355	30,217,904	46,391,451
1913	65,317,823	91,276,498	29,227,070	62,049,428
1911	63,610,139	91,968,532	25,882,798	66,085,734
1909	57,105,840	76,452,815	23,519,487	52,933,328
1907	52,712,870	61,760,318	20,827,844	40,932,474
1905	47,396,604	41,581,743	18,677,311	22,904,432
1903	42,986,187	(1)	17,449,061	(1)

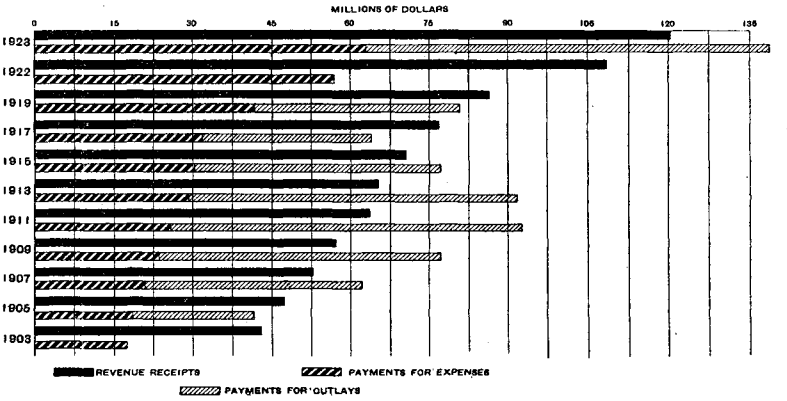
[1] Outlays for water-supply systems not reported separately.

From 1903 to 1923 the receipts from the revenues of water-supply systems of these 146 cities increased $77,354,908, or 180 per cent, while their payments for expenses increased $45,815,125, or 262.6 per cent. The payments for expenses amounted to 40.6 per cent of the receipts from revenue in 1903 and 52.6 per cent in 1923. The increase in the revenue receipts and payments for ex-

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penses and outlays of the water-supply systems of the 146 cities during specified periods from 1903 to 1923, as shown in the statement above are illustrated by Diagram 10.

DIAGRAM 10.—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND OUTLAYS OF WATER-SUPPLY SYSTEMS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923



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

TABLE 16

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

The amounts included in this table in the columns headed "All other" and "Of other divisions" are given in detail for the various divisions of the city governments in the column headed "Interest" in Table 4. Of the total amount of interest payments, 88.2 per cent was reported for city corporations, 7.7 per cent for independent school districts, and 4.1 per cent for other independent divisions, including certain counties in Groups I and II.

The aggregate of all interest payments was $227,854,879. Of this amount, $36,505,504, or 16 per cent, represents transfers or amounts of money paid by the various divisions of the governments of the cities as interest on city securities held by the sinking funds, investment funds, and public trust funds.

From the classification of interest according to the kind of debt obligation on which paid, it appears that 90.1 per cent of the total interest payments was on funded and floating debt, 4.6 per cent on special assessment loans, and 5.3 per cent on revenue loans and miscellaneous debt obligations.

The interest on special assessment loans is seldom paid from collections of property taxes or similar revenues, but from special assessments, such assessments

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being collected in a number of annual or semiannual installments, each one of which includes an amount for meeting the interest on the bonds for the amortization of which the installment is collected.

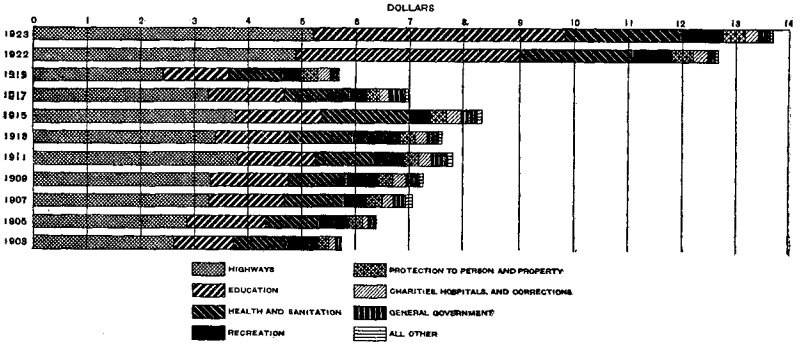
Exceptional payments for interest by Massachusetts cities.—In the discussion of Table 12 attention is called to certain payments by Massachusetts cities to the Commonwealth for the maintenance of sewer, park, and water-supply systems that have been constructed for the benefit of the city of Boston and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

TABLE 17

Payments for outlays.—The payments for outlays presented in Table 17 comprise the amounts paid by the several cities for the acquisition and construction of more or less permanent properties and public improvements, including payments for additions made to those previously acquired or constructed, but exclusive of payments in error for the correction of which counterbalancing amounts were later received. The payments last mentioned and the counterbalancing receipts, the most important of which are derived from sales of real property and insurance adjustments, are included in the nongovernmental-cost payments and nonrevenue receipts shown in Tables 19 and 18.

In the case of 39 cities the payments for outlays shown in Table 17 exceed the amounts shown in Table 4, in the column headed "Outlays," by the amount of those payments for outlays recorded in Table 17 which were offset by receipts from the public on outlay account, but which could not be deducted from outlays for the individual department with which they are identified because such outlays were smaller than the offsets, or because the character of the offset was not reported with sufficient precision to identify the department for which the original outlay had been made. The payments of Table 17 are thus the total payments on outlay account less payments in error, and the larger part of payments offset by receipts, while in the preparation of Table 4 it was possible to eliminate the remaining payments offset by receipts on outlay account. Table 4, therefore, shows the amount by which the value of the permanent properties and public improvements was increased as a result of the cash transactions of the year.

DIAGRAM 11.—PER CAPITA PAYMENTS FOR PRINCIPAL GENERAL DEPARTMENTAL OUTLAYS OF ALL CITIES OF OVER 30,000 FOR SPECIFIED YEARS: 1903–1923



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The governmental-cost payments for outlays of the 248 cities reported, as shown in Table 4, amounted to $664,263,351. The excess of receipts from the issue of debt obligations over payments for the cancellation of debt obligations, as shown in Tables 18 and 19, was $355,684,487. The governmental-cost payments for outlays, therefore, exceeded the increase in debt by $308,578,864.

This shows that for the 248 cities as a whole the increase in debt during the year amounted to 53.5 per cent of the governmental-cost payments for new properties and public improvements.

Table XIV, which follows, presents a comparative summary of the per capita payments for the principal general departmental outlays of all cities for specified years from 1903 to 1923.

Table XIV

YEAR	Total	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	EDUCATION			Recreation	Miscellaneous[1]
							Total	Schools	Libraries		
1923	$13.68	$0.23	$0.40	$2.15	$5.22	$0.23	$4.58	$4.44	$0.14	$0.80	$0.06
1922	12.68	0.14	0.40	2.12	4.85	0.27	4.15	4.04	0.11	0.69	0.06
1919	5.64	0.14	0.30	0.99	2.41	0.23	1.20	1.13	0.08	0.36	0.01
1917	6.98	0.31	0.23	1.20	3.25	0.17	1.42	1.33	0.09	0.34	0.06
1915	8.35	0.28	0.28	1.62	3.76	0.28	1.61	1.54	0.06	0.41	0.10
1913	7.61	0.21	0.29	1.19	3.39	0.22	1.37	[2]	[2]	0.87	0.06
1911	7.81	0.31	0.29	1.08	3.79	0.24	1.45	1.34	0.10	0.56	0.09
1909	7.26	0.26	0.28	1.09	3.29	0.24	1.45	1.30	0.15	0.58	0.07
1907	7.07	0.24	0.29	1.10	3.26	0.20	1.41	1.28	0.13	0.44	0.13
1905	6.39	0.14	0.28	1.00	2.87	0.11	1.47	1.32	0.15	0.53	[3]
1903	5.74	0.11	0.21	[4]	3.62	0.13	1.11	[2]	[2]	0.57	[3]

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

TABLES 18 AND 19

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 Tables 18 and 19, 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.

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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. Tables 18 and 19 show 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 Tables 18 and 19 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 18 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 such amounts received from the sale of textbooks to pupils and from the operation of school lunch rooms as are balanced by payments on account of same. The payments shown under this head in Table 19 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 such amounts paid for the purchase of school books for sale to pupils and for the operation of school lunch rooms as are balanced by receipts on account of same.

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 3. 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 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 Tables 18 and 19, as they in no way affect the amounts received from revenue or disbursed for governmental costs. They constitute

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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 18 are all receipts in correction of error and erroneous receipts later corrected by refund payments, and the refund payments of Table 19 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 in 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 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. Tables 18 and 19 show 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 Tables 18 and 19 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 20

Amount of specified assets and value of public properties at close of year.—Table 20 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

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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 20. 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, of health and hospital services, care of the poor, and pensions for employees of the cities and their independent divisions. Table 20 shows the amount of the assets of these funds under three heads—cash, city securities, and other investments.

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

In most cities reporting investment funds or investments, the invested assets are comparatively small, and in some instances they are held only temporarily

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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 20 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 obligations 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 20 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 20 as belonging to the general administrative funds at the close of the year reported includes that of the general treasuries and of all independently administered funds, other than those of the four classes mentioned, of all divisions of government which are classed by the Bureau of the Census as parts of the government of the municipality.

The figures in the last column of Table 20 represent the total value of public properties shown in detail in Table 21. The term *public properties* as here used comprises the land belonging to the city and used for municipal purposes, together with all the structures upon such land, including buildings and machinery and all appliances and equipment used for carrying on the work of the city departments and the various public service and municipal service enterprises operated by the city. The term *public properties* is to be distinguished from *public improvements*, a term employed by the Census Bureau in referring to those permanent structures which are used by the cities for community purposes, and which have a value in use but not in exchange.

TABLE 21

Value of properties employed or held for specified purposes.—The value of all permanent public properties except those in funds with investments is shown in Table 21, in which for convenience of treatment these properties are classified

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as "Land, buildings, and equipment of general departments," and "Land, buildings, and equipment of public service enterprises." Most of the properties included under the first heading are essential to the conduct of municipal affairs and are unproductive; that is, any income that may be derived from them is merely incidental. The properties of public service enterprises are productive; that is, they are designed to furnish an income approximately equaling or exceeding the cost of operating and maintaining them.

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

Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to $4,215,723,871, $1,551,007,720, or 36.8 per cent, represents the valuation of properties employed in recreation, more than one-half of this amount being reported for New York, N. Y. Next in order of value comes schools, with a valuation of $1,468,577,249.

Value of properties of public service enterprises.—Of the total value of public service enterprises, 67.7 per cent represents the value of water-supply systems; 4.4 per cent the value of electric light and power systems and gas-supply systems; 1.6 per cent the value of markets; and 26.3 per cent the combined value of all other enterprises, including public halls, subways for pipes and wires, railways, toll bridges, ferries, farms, and other enterprises less frequently met with.

TABLE 22

Gross and net indebtedness of cities.—Table 22 shows both the gross and net indebtedness at the close of the year reported for all cities of over 30,000 population. The term gross indebtedness is here used as the designation of the aggregate of all outstanding debt obligations, and the term net indebtedness is used as the designation of the total of the amounts representing the funded and floating debt, less the assets of sinking funds accumulated for their amortization. Sinking fund assets accumulated for the amortization of special assessment debt, where they could be identified as such, were excluded from the calculation.

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

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

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

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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.

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

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

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

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

Obligations on private 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 22 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 creditor.—Under this general heading the total gross debt included in Table 22 is separated into two classes, that which was owing (1) to the public, and (2) to city funds with investments. In the column headed "City funds with investments" is included the par value of all city securities held by sinking, public trust, and investment funds. Of the total debt, $1,100,791,271, or 19.7 per cent, was held by the three classes of funds mentioned. In the column headed "The public" is included the par value of all other city debt obligations outstanding.

Indebtedness classified by purpose for which incurred.—A third classification of Table 22 segregates debt obligations of cities into debts incurred for (1) the purposes of general departments and municipal service enterprises, and (2)

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the purposes of public service enterprises and investments. Of the total debt recorded in the table 73.4 per cent was incurred for general purposes and 26.6 per cent for public service enterprises and investments. The revenue derived by most cities from public service enterprises and investments are sufficient to meet the interest accruing on debts of the second class. These debts, as a rule, do not rest as burdens upon the general taxpayers, but are paid from revenues derived from those specially benefited.

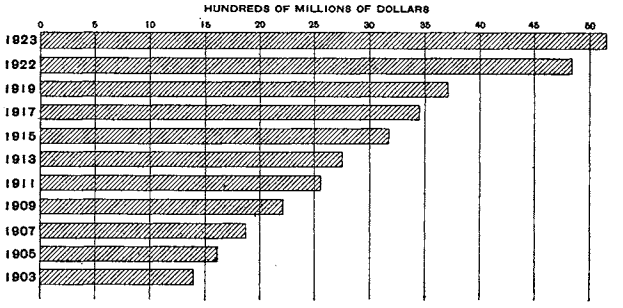
Increase during the year in two classes of debt and in sinking fund assets.—Under the general title "Increase during the year in —" there are given under descriptive headings the increase in (1) the total funded and floating debts, (2) the sinking fund assets, and (3) the net debt. Of the 248 cities covered by this report 71 showed decreases during the year in net debt, but the aggregate increase in net debt for the year was $252,319,843.

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

The following statement and Diagrams 12 and 13 show for 146 cities the gross debt, total and per capita, at the close of the year for specified years from 1903 to 1923:

YEAR	Amount	Per capita	YEAR	Amount	Per capita
1923	$5,143,081,344	$150.06	1911	$2,558,745,024	$95.52
1922	4,832,211,089	143.71	1909	2,214,639,832	88.20
1919	3,702,272,563	118.28	1907	1,870,299,323	80.94
1917	3,453,553,736	114.02	1905	1,609,159,058	72.23
1915	3,168,756,138	109.86	1903	1,395,709,774	66.88
1913	2,747,908,942	97.62			

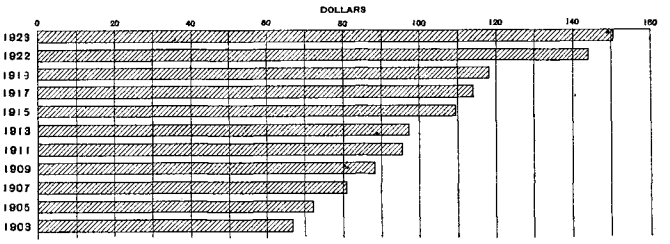
DIAGRAM 12.—GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923



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

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DIAGRAM 13.—PER CAPITA GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923



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

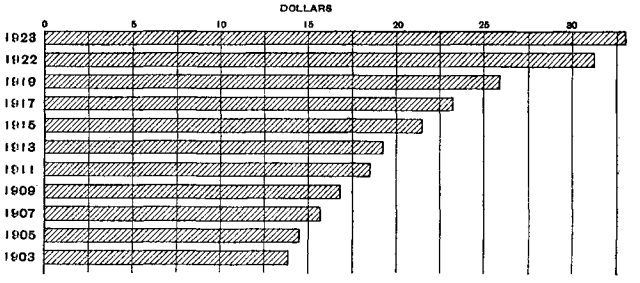
The following table and Diagrams 14 and 15 present for 146 cities a comparative summary of funded or fixed and floating debt, sinking fund assets, and net debt, total and per capita at the close of the year for specified years from 1903 to 1923.

Table XV

YEAR	Funded or fixed, and floating debt	SINKING FUND ASSETS		NET DEBT[1]	
		Amount	Per capita	Amount	Per capita
1923	$4,671,222,142	$1,129,499,684	$32.96	$3,541,722,458	$103.34
1922	4,332,114,718	1,051,468,771	31.27	3,280,645,947	97.57
1919	3,352,688,786	811,516,426	25.93	2,541,172,360	81.18
1917	3,150,424,610	704,573,046	23.26	2,445,851,564	80.75
1915	2,866,008,818	620,102,406	21.50	2,245,906,412	77.86
1913	2,490,461,618	540,454,805	19.20	1,950,006,813	69.28
1911	2,305,059,142	496,230,750	11.52	1,808,828,392	67.52
1909	1,959,162,993	422,063,594	16.81	1,537,099,399	61.21
1907	1,657,320,345	362,441,586	15.68	1,294,878,759	56.04
1905	1,438,741,403	319,395,648	14.53	1,119,345,755	50.94
1903	1,223,101,328	290,096,696	13.90	933,004,632	44.71

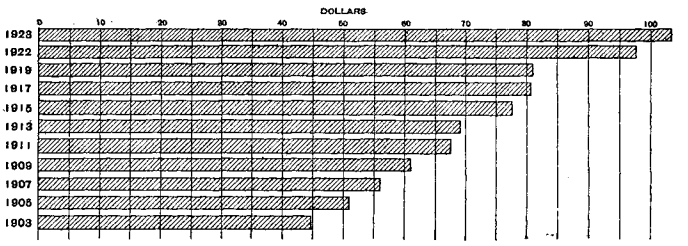
[1] Net debt is funded and floating debt less assets in general sinking funds.

DIAGRAM 14.—PER CAPITA SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923



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DIAGRAM 15.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1923



Increase of indebtedness with size of cities.—The per capita figures of Table 22 for the five groups of cities, classified according to population, are reproduced in the statement which follows.

GROUPS OF CITIES WITH SPECIFIED POPULATION	PER CAPITA OF GROSS DEBT			Per capita of net debt
	Total	For general departments and municipal service enterprises	For public service enterprises and investments	
500,000 and over	$192.91	$135.85	$57.06	$125.39
300,000 and less than 500,000	140.78	110.90	29.88	108.14
100,000 and less than 300,000	104.34	78.99	25.35	78.96
50,000 and less than 100,000	86.01	68.10	17.91	66.25
Over 30,000 and less than 50,000	79.00	63.86	15.14	58.87

TABLE 23

Funded, floating, and special assessment indebtedness, classified by purpose for which incurred.—Table 23 presents a summary of that portion of the total city indebtedness to which, in the text description of Table 22, has been given the designation "funded and floating debt," and "special assessment bonds and certificates," classified according to the reported purpose for which the outstanding obligations were issued.

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

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

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

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

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TABLE 24

Debt classified by rate of interest.—The debt for which statistics are presented in Table 24 comprises the funded, floating, and special assessment debts which are shown in the table immediately preceding, together with the outstanding revenue loans. The total interest-bearing debt for which the rates were reported was $5,340,061,852. In addition to this amount, Table 24 shows $132,915,062, for which the rates were not reported, and $5,057,143 noninterest-bearing.

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

A discussion of the many elements that determine the rates of interest that cities pay for the use of money is not attempted in this report. It should be stated, however, that the rates paid depend largely upon the condition of the money market at the time the money is borrowed. Thus the rate of interest which a given city will be obliged to pay on debt obligations issued may vary considerably from year to year, so that the rates reported in Table 24 are not absolute measures of the credit of cities, since these rates must be considered with reference to the date of sale and other circumstances not evident from the Table.

TABLE 25

Assessed valuation of property.—The valuations given in Table 25 are those of property which is subject to the general property tax for the uses of the divisions of the governments of the cities covered by this report and of property within these cities that is subject to taxation for uses of the State, county, and minor civil divisions. In certain cities the city valuations differ somewhat from the valuations on which State and county taxes are levied. This difference results largely from the fact that certain classes of property, especially property of corporations, are in certain States subject to State and county taxation, but the valuation of such property does not appear in the report of property taxed for city purposes. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, differs from that of the city corporation. These differences are due to (1) difference in the areas of the city corporation and the independent division, the independent divisions in certain cities including territory outside the city limits, while in others they include only a portion of the territory within the cities; or (2) different bases of assessment, where the city makes 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 25 relating to assessed valuations it should be noted that those on a line designated as for city, State, county, or other civil divisions represent the assessed valuation of the property within the territory included in the jurisdiction of the city corporation, and which is subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the government of a city represent the assessed valuation of the property located within the limits of a city corporation subject to taxation for the maintenance of such division, as appraised at the assessment made for the purpose of such division, whether it is the same as or different from that made for city corporation purposes.

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

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

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

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

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

In the case of cities in which taxes are levied at two or more rates in different divisions of the city or on different classes of property in the same division of government, the figures shown in Table 25 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 XVI.

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

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City number	Table XVI CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
125	BERKELEY, CALIF.:				
	City corporation	$62,367,427	$993,125	[1] $15.92	[1] $11.15
	Original city and unsecured personal	53,074,277	849,188	16.00	11.20
	North Brae annexation	3,676,450	57,353	15.60	10.92
	Claremont annexation	2,895,675	46,041	15.90	11.13
	Annexation (1920)	2,721,025	40,543	14.90	10.43
149	FRESNO, CALIF.:				
	City corporation	41,177,570	906,551	[1] 22.02	[1] 11.01
	Original city	26,538,970	578,550	21.80	10.90
	Annexation No. 1	4,386,705	95,367	21.74	10.87
	Annexation No. 2	2,720,080	57,693	21.21	10.61
	Annexation No. 3	3,035,190	64,073	21.11	10.56
	Annexation No. 4	3,494,980	90,625	25.93	12.97
	Annexation No. 5	1,001,645	20,243	20.21	10.10
115	LONG BEACH, CALIF.:				
	City corporation	105,076,735	1,213,802	[1] 11.55	[1] 8.09
	Original city	58,414,950	683,455	11.70	8.19
	Annexations 1, 2, 3, and 4	17,326,290	199,252	11.50	8.05
	Annexations 5, 7, and 8	28,974,970	327,418	11.30	7.91
	Annexation 9	360,525	3,677	10.20	7.14
9	LOS ANGELES, CALIF.:				
	City corporation	783,718,770	10,029,553	[1] 12.80	[1] 6.47
	Original city and certain annexations	551,396,350	6,966,976	12.60	6.38
	Annexation	2,705,895	34,906	12.90	6.43
	Annexations	41,073,060	505,199	12.30	6.22
	Annexations	42,446,920	517,852	12.20	6.16
	Annexation	9,512,775	108,446	11.40	5.78
	Annexations	16,179,575	177,975	11.00	5.57
	Annexations	120,404,195	1,300,365	10.80	5.46
	Municipal improvement districts	149,391,355	201,417	1.35	0.68
	Water district No. 3	14,877,830	216,417	14.50	7.38
	County	783,718,770	11,624,432	[1] 14.83	[1] 7.49
	Property in general	783,718,770	10,266,716	13.10	6.62
	For free library	176,559,646	88,280	0.50	0.25
	Road districts	114,218,918	513,985	4.50	2.27
	Road improvement districts	18,581,760	210,661	11.34	5.73
	Water districts	737,457	13,790	18.70	9.88
	Lighting districts	25,618,050	67,503	2.63	1.33
	Flood-control and drainage No. 3 districts	662,138,272	463,497	0.70	0.35
31	OAKLAND, CALIF.:				
	City corporation	181,244,545	4,023,953	[1] 22.20	[1] 11.69
	Original city	147,463,600	3,317,931	22.50	11.90
	Annexation	33,780,945	706,022	20.90	10.80
	School districts	165,501,528	1,828,574	[1] 11.05	[1] 5.36
	Original city	138,540,853	1,523,949	11.10	5.33
	Bray and Elmhurst	6,790,075	73,672	10.85	5.26
	Fruitvale	8,681,125	100,701	11.60	5.67
	Melrose	4,047,475	46,141	11.40	5.40
	Lockwood	4,794,825	54,182	11.30	5.47
	Highland	1,458,300	17,208	11.80	5.60
	Hayes	1,188,875	12,721	10.70	5.32
	Sanitary districts	3,341,150	4,404	[1] 1.31	[1] 0.69
	Melrose No. 1	2,860,200	2,288	0.80	0.42
	Melrose No. 2	480,950	2,116	4.40	2.38
151	PASADENA, CALIF.:				
	City corporation	92,817,904	1,096,719	[1] 11.82	[1] 8.86
	Original city	59,280,516	704,647	11.80	8.91
	North Pasadena	10,633,126	124,835	11.70	8.81
	East Pasadena	16,816,347	197,713	11.64	8.82
	San Rafael Heights and other annexations	6,087,915	69,524	11.34	8.57
107	SACRAMENTO, CALIF.:				
	City corporation	85,410,490	1,490,612	[1] 17.45	[1] 11.02
	Original city	69,645,300	1,225,757	17.60	11.05
	Annexations	15,765,190	264,855	16.80	10.87

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
191	SAN JOSE, CALIF.:				
	City corporation	$31,227,680	$451,728	[1] $14.46	[1] $5.79
	Original city and East San Jose	29,868,240	433,048	14.50	5.80
	West San Jose	1,290,245	17,780	13.78	5.51
	Palm Haven and North San Jose	69,195	900	13.00	5.20
	School districts	31,227,680	320,422	[1] 10.26	[1] 4.10
	Original city	28,863,745	297,297	10.30	4.12
	East San Jose, West San Jose, and North San Jose	2,004,817	19,047	9.50	3.80
	East No. 2 San Jose	34,350	378	11.00	4.40
	East No. 3 San Jose	53,087	494	9.30	3.72
	Cottage Grove	271,681	3,206	11.80	4.72
178	STOCKTON, CALIF.:				
	City corporation	58,593,515	906,230	[1] 15.47	[1] 12.45
	Original city	51,353,588	795,981	15.50	12.42
	Annexation	6,197,212	94,817	15.30	13.02
	Annexation	1,042,715	15,432	14.80	10.60
248	COLORADO SPRINGS, COLO.:				
	School district	39,798,800	528,332	[1] 13.28	[1] 13.28
	Former No. 11	37,363,113	493,940	13.22	13.22
	Former No. 1	2,435,687	34,392	14.12	14.12
184	PUEBLO, COLO.				
	City corporation	34,886,175	687,489	[1] 19.71	[1] 19.71
	Property in general	34,886,175	638,417	18.30	18.30
	Park district No. 1	11,964,543	21,536	1.80	1.80
	Park district No. 2	10,104,164	25,260	2.50	2.50
	Park district No. 3	2,275,941	2,276	1.00	1.00
	School districts	34,886,175	481,455	[1] 13.80	[1] 13.80
	No. 1	14,512,649	201,726	13.90	13.90
	No. 20	20,373,526	279,729	13.73	13.73
49	BRIDGEPORT, CONN.:				
	City corporation	236,637,534	6,876,752	[1] 29.06	[1] 23.25
	First district	236,637,534	3,857,521	16.30	13.04
	Second district	234,048,899	3,019,231	12.90	10.32
53	HARTFORD, CONN.:				
	City corporation	270,301,060	5,107,417	[1] 18.90	[1] 15.12
	Urban property	269,876,672	5,102,729	18.91	15.13
	Suburban property	424,388	4,688	11.00	8.84
	School districts	270,301,060	440,095	[1] 1.63	[1] 1.30
	First	84,333,931	42,167	0.50	0.40
	South and Washington	78,387,308	78,387	1.00	0.80
	Northeast	8,838,845	13,258	1.50	1.20
	Northwest	18,650,773	46,626	2.50	2.00
	Arsenal and second north	31,895,525	191,373	6.00	4.80
	Southwest	4,595,118	13,785	3.00	2.40
	West Middle	43,599,560	54,499	1.25	1.00
123	NEW BRITAIN, CONN.:				
	City corporation	93,037,469	2,054,342	[1] 22.08	[1] 18.55
	First district	5,230,390	102,717	19.64	16.50
	Second district	87,807,079	1,951,625	22.23	18.67
41	NEW HAVEN, CONN.:				
	City corporation	257,332,053	6,127,991	[1] 23.81	[1] 23.81
	General city	251,867,051	3,143,323	12.48	12.48
	Town	5,465,002	25,349	4.64	4.64
	City and town	257,332,053	2,959,319	11.50	11.50
213	STAMFORD, CONN.:				
	City corporation	53,360,715	748,046	[1] 14.02	[1] 9.11
	First district	40,725,804	602,743	14.80	9.62
	Second district	12,634,911	145,303	11.50	7.48
81	WATERBURY, CONN.:				
	City corporation	150,994,493	4,765,651	[1] 31.56	[1] 25.25
	First district	150,994,493	1,692,519	11.21	8.97
	Second district	147,039,115	3,073,132	20.90	16.72

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
62	WILMINGTON, DEL.:				
	City corporation	$118,980,425	$2,299,279	[1] $19.32	[1] $19.32
	Property in general—				
	Taxed at full rate	113,582,850	2,158,074	19.00	19.00
	Taxed at half rate	3,031,050	28,795	9.50	9.50
	Corporations	2,366,525	112,410	47.50	47.50
14	WASHINGTON, D. C.:				
	City corporation	1,175,867,117	12,365,640	[1] 10.52	[1] 10.52
	Property in general	810,788,028	10,540,244	13.00	13.00
	Personal intangible	365,079,089	1,825,396	5.00	5.00
76	JACKSONVILLE, FLA.:				
	City corporation	75,104,020	1,691,668	[1] 22.52	[1] 15.77
	Property in general—				
	Inside fire limits	69,346,305	1,588,030	22.90	16.03
	Outside fire limits	5,757,715	103,638	18.00	12.60
233	PENSACOLA, FLA.:				
	City corporation	17,091,720	358,225	[1] 20.96	[1] 14.67
	Property in general—				
	Inside fire limits	16,875,905	354,394	21.00	14.70
	Outside fire limits	215,815	3,831	17.75	12.43
143	TAMPA, FLA.:				
	City corporation	39,448,027	980,246	[1] 24.85	[1] 8.28
	Original city	29,176,802	744,008	25.50	8.50
	Annexations	10,271,225	236,238	23.00	7.67
210	AURORA, ILL.:				
	School districts	16,212,143	455,080	[1] 28.07	[1] 14.04
	No. 129	5,914,787	158,516	26.80	13.40
	No. 131	10,297,356	296,564	28.80	14.40
2	CHICAGO, ILL.:				
	Park districts	1,770,374,945	11,584,440	[1] 6.54	[1] 2.12
	South	983,614,915	5,606,605	5.70	1.85
	West Chicago	375,155,892	2,813,669	7.50	2.43
	Lincoln	276,761,905	2,629,238	9.50	3.08
	Northwest and Albany	44,038,039	167,344	3.80	1.23
	Irving and River	38,535,432	123,314	3.20	1.03
	Old Portage	11,334,696	63,474	5.60	1.81
	Ravenswood Manor Gardens and Fernwood	4,283,428	17,562	4.10	1.34
	West Pullman	3,141,572	18,535	5.90	1.88
	Ridge Avenue	6,114,415	20,789	3.40	1.12
	Ridge	2,955,425	14,186	4.80	1.53
	Edison	390,615	2,070	5.30	1.89
	North Shore	21,348,462	98,203	4.60	1.48
	Calumet	2,700,149	9,451	3.50	1.15
141	CICERO, ILL.:				
	Park districts	11,893,121	55,913	[1] 4.70	[1] 1.92
	Cicero	9,785,259	43,055	4.40	1.80
	Clyde	2,107,862	12,858	6.10	2.49
225	DANVILLE, ILL.:				
	City corporation	14,891,706	371,419	[1] 24.94	[1] 11.02
	Property in general	14,891,706	324,639	21.80	9.63
	Danville township	14,028,492	44,190	3.15	1.39
	Newell township	863,214	2,590	3.00	1.28
	Townships	14,891,706	66,851	[1] 4.49	[1] 1.98
	Danville	14,028,492	63,830	4.55	2.01
	Newell	863,214	3,021	3.50	1.49
194	EVANSTON, ILL.:				
	City corporation	24,151,434	587,989	[1] 24.34	[1] 8.22
	Property in general	24,151,434	584,465	24.20	8.17
	Park district	2,349,166	3,524	1.50	0.55
	School districts	24,151,434	1,249,575	[1] 51.74	[1] 17.47
	Township High	24,151,434	603,876	25.00	8.44
	No. 75	16,930,155	447,114	27.00	8.93
	No. 76	7,221,279	198,585	27.50	9.26
158	CEDAR RAPIDS, IOWA:				
	City corporation	19,121,358	545,269	[1] 28.52	[1] 7.20
	Property in general	11,593,322	533,293	46.00	7.90
	Agricultural lands	134,399	1,921	14.30	2.43
	Money and credits	7,393,637	10,055	1.36	1.36

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
	CEDAR RAPIDS, IOWA—Continued.				
	School district	$19,121,358	$1,089,901	[1] $57.00	[1] $14.40
	Property in general	11,727,721	1,069,568	91.20	15.66
	Money and credits	7,393,637	20,333	2.75	2.75
	State	19,121,358	134,642	[1] 7.04	[1] 1.78
	Property in general	11,727,721	132,054	11.26	1.93
	Money and credits	7,393,637	2,588	0.35	0.35
	County	19,121,358	213,216	[1] 11.15	[1] 2.82
	Property in general	11,727,721	209,223	17.84	3.06
	Money and credits	7,393,637	3,993	0.54	0.54
215	COUNCIL BLUFFS, IOWA:				
	City corporation	9,302,480	389,195	[1] 41.84	[1] 14.46
	Property in general	5,508,203	381,718	69.30	17.32
	Agricultural lands	363,287	1,816	5.00	1.25
	Money and credits	3,430,990	5,661	1.65	1.65
	School district	9,302,480	594,381	[1] 63.89	[1] 22.08
	Property in general	5,871,490	585,975	99.80	24.95
	Money and credits	3,430,990	8,406	2.45	2.45
	State	9,302,480	67,720	[1] 7.28	[1] 2.52
	Property in general	5,871,490	66,348	11.30	2.83
	Money and credits	3,430,990	1,372	0.40	0.40
	County	9,302,480	166,704	[1] 17.92	[1] 6.19
	Property in general	5,871,490	164,989	28.10	7.03
	Money and credits	3,430,990	1,715	0.50	0.50
129	DAVENPORT, IOWA:				
	City corporation	50,193,380	969,296	[1] 19.31	[1] 9.43
	Property in general	34,772,150	938,848	27.00	10.82
	Agricultural lands	363,480	1,817	5.00	2.00
	Money and credits	15,057,750	28,631	1.90	1.90
	School district	30,511,689	1,033,616	[1] 33.88	[1] 11.21
	Property in general	15,454,939	1,003,025	64.90	13.01
	Money and credits	15,056,750	30,591	2.03	2.03
	State	30,490,720	179,092	[1] 5.87	[1] 1.94
	Property in general	15,433,970	173,786	11.26	2.26
	Money and credits	15,056,750	5,306	0.35	0.35
	County	30,490,720	363,270	[1] 11.91	[1] 3.95
	Property in general	15,433,970	352,512	22.84	4.58
	Money and credits	15,056,750	10,758	0.71	0.71
54	DES MOINES, IOWA:				
	City corporation	87,513,975	2,629,618	[1] 30.05	[1] 9.56
	Property in general—				
	With garbage collections	38,330,714	2,339,707	61.04	11.28
	Without garbage collections	3,314,491	197,676	59.64	10.96
	Corporation lands	832,870	8,770	10.53	1.90
	Money and credits	45,035,900	83,465	1.85	1.85
	School district	87,513,975	2,806,533	[1] 32.07	[1] 10.20
	Property in general	42,478,075	2,716,898	63.96	11.81
	Money and credits	45,035,900	89,635	1.99	1.99
	State	87,513,975	493,984	[1] 5.64	[1] 1.80
	Property in general	42,478,075	478,303	11.26	2.08
	Money and credits	45,035,900	15,681	0.35	0.35
	County	87,513,975	1,146,775	[1] 13.10	[1] 4.17
	Property in general	42,478,075	1,110,377	26.14	4.83
	Money and credits	45,035,900	36,398	0.81	0.81
208	DUBUQUE, IOWA:				
	City corporation	15,120,671	573,843	[1] 37.95	[1] 10.63
	Property in general	9,748,301	562,964	57.75	11.58
	Money and credits	5,372,370	10,879	2.03	2.03
	School district	15,120,671	546,512	[1] 36.14	[1] 10.12
	Property in general	9,748,301	536,157	55.00	11.03
	Money and credits	5,372,370	10,355	1.93	1.93
	State	15,120,671	111,888	[1] 7.33	[1] 2.07
	Property in general	9,748,301	109,766	11.26	2.26
	Money and credits	5,372,370	2,122	0.40	0.40
	County	15,120,671	185,213	[1] 12.25	3.43
	Property in general	9,748,301	181,708	18.64	3.74
	Money and credits	5,372,370	3,505	0.65	0.65

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
97	SIOUX CITY, IOWA:				
	City corporation	$37,261,763	$1,106,200	[1] $29.69	[1] $10.33
	Property in general	22,698,932	1,078,199	47.50	11.87
	Agricultural lands	558,715	2,794	5.00	1.25
	Money and credits	14,004,116	25,207	1.80	1.80
	School district	37,261,763	1,432,082	[1] 38.43	[1] 13.38
	Property in general	23,257,647	1,401,273	60.25	15.06
	Money and credits	14,004,116	30,809	2.20	2.20
	State	37,261,763	266,782	[1] 7.16	[1] 2.49
	Property in general	23,257,647	261,881	11.26	2.81
	Money and credits	14,004,116	4,901	0.35	0.35
	County	37,261,763	474,023	[1] 12.72	[1] 4.43
	Property in general	23,257,647	464,920	19.99	5.00
	Money and credits	14,004,116	9,103	0.65	0.65
211	WATERLOO, IOWA:				
	City corporation	13,258,558	416,335	[1] 31.40	[1] 9.21
	Agricultural lands	56,179	653	11.62	2.09
	Property in general—				
	East Side	3,661,964	214,591	58.60	10.66
	West Side	3,669,997	196,134	58.20	10.56
	Money and credits—				
	East Side	2,043,651	1,649	0.81	0.81
	West Side	4,126,767	3,308	0.80	0.80
	School district	13,258,558	784,915	[1] 59.20	[1] 17.37
	Property in general—				
	East Side	3,684,151	373,683	101.43	18.41
	West Side	3,403,989	401,670	118.00	21.44
	Money and credits—				
	East Side	2,025,101	2,828	1.40	1.40
	West Side	4,145,317	6,734	1.62	1.62
	State	13,258,558	80,345	[1] 6.06	[1] 1.78
	Property in general	7,088,140	79,812	11.26	2.05
	Money and credits—				
	East Side	2,043,651	104	0.05	0.05
	West Side	4,126,767	429	0.10	0.10
	County	13,258,558	111,741	[1] 8.43	[1] 2.47
	Property in general	7,088,140	111,000	15.66	2.84
	Money and credits—				
	East Side	2,043,651	145	0.07	0.07
	West Side	4,126,767	596	0.14	0.14
134	COVINGTON, KY.:				
	State	54,884,023	219,481	[1] 4.00	[1] 4.00
	Property in general	54,865,973	219,463	4.00	4.00
	Livestock	18,050	18	1.00	1.00
182	LEXINGTON, KY.:				
	State	65,807,241	262,881	[1] 3.99	[1] 3.08
	Property in general	65,691,155	262,765	4.00	3.08
	Livestock	116,086	116	1.00	0.70
	County	50,553,295	275,298	[1] 5.45	[1] 3.95
	Property in general	47,492,252	270,706	5.70	4.30
	Agricultural products	3,061,043	4,592	1.50	1.05
28	LOUISVILLE, KY.:				
	City corporation	313,657,691	6,463,844	[1] 20.61	[1] 20.61
	Property in general—				
	Subject to all taxes	307,118,021	6,449,478	21.00	21.00
	Manufacturing plants	990,425	6,042	6.10	6.10
	Unmanufactured agricultural products	5,549,245	8,324	1.50	1.50
	State	450,696,793	1,802,102	[1] 4.00	[1] 3.53
	Property in general	450,468,563	1,801,874	4.00	3.53
	Livestock	228,230	228	1.00	0.83
	County	287,719,685	2,538,831	[1] 8.82	[1] 8.09
	Property in general	280,966,840	2,528,702	9.00	8.27
	Agricultural products	6,752,845	10,129	1.50	1.24

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
146	SHREVEPORT LA.:				
	School districts [2]	$89,153,600	$234,563	[1] $2.63	[1] $2.10
7	BALTIMORE, MD.:				
	City corporation	1,237,535,258	26,171,359	[1] 21.15	[1] 21.15
	Property in general—				
	Full rate	716,284,039	20,772,237	29.00	29.00
	Suburban rate	46,848,100	905,733	19.33	19.33
	Rural rate	37,018,372	357,844	9.66	9.66
	Annexation	163,201,786	3,312,996	20.30	20.30
	Securities	274,182,961	822,549	3.00	3.00
	State	1,107,433,017	3,013,162	[1] 2.72	[1] 2.72
	Property in general	892,240,650	2,690,373	3.02	3.02
	Securities	215,192,367	322,789	1.50	1.50
122	LANSING, MICH.:				
	City corporation	123,800,779	1,162,639	[1] 9.39	[1] 9.39
	First ward	10,446,325	99,969	9.59	9.59
	Second ward	25,057,075	231,399	9.26	9.26
	Third ward	20,747,710	192,634	9.31	9.31
	Fourth ward	14,523,830	136,648	9.43	9.43
	Fifth and seventh wards	22,692,364	216,127	9.55	9.55
	Sixth ward	27,826,170	259,308	9.34	9.34
	Eighth ward	2,507,305	26,554	10.63	10.63
111	SAGINAW, MICH.:				
	School district	86,462,417	1,033,261	[1] 11.95	[1] 11.95
	East Side	56,602,374	562,067	9.93	9.93
	West Side	29,860,043	471,194	15.78	15.78
71	DULUTH, MINN.:				
	City corporation	130,105,452	1,897,683	[1] 14.59	[1] 7.46
	Property in general	77,372,622	1,844,950	23.85	9.15
	Money and credits	52,732,830	52,733	1.00	1.00
	School district	130,105,452	2,142,181	[1] 16.46	[1] 8.42
	Property in general	77,372,622	2,089,448	27.01	10.36
	Money and credits	52,732,830	52,733	1.00	1.00
	State	130,105,452	641,478	[1] 4.93	[1] 2.52
	Property in general	77,372,622	615,112	7.95	3.05
	Money and credits	52,732,830	26,366	0.50	0.50
	County	130,105,452	838,779	[1] 6.45	[1] 3.30
	Property in general	77,372,622	812,413	10.50	4.03
	Money and credits	52,732,830	26,366	0.50	0.50
16	MINNEAPOLIS, MINN.:				
	City corporation	378,902,170	16,616,288	[1] 43.85	[1] 19.76
	Property in general	141,823,663	8,381,778	59.10	22.25
	Fourth ward	84,725,653	4,939,506	58.30	21.99
	Fifth ward	46,055,901	2,698,876	58.60	22.06
	Sixth ward	6,728,658	396,991	59.00	22.31
	Money and credits	99,568,295	199,137	2.00	2.00
	County	378,902,170	2,074,955	[1] 5.48	[1] 2.47
	Property in general	279,333,875	2,025,171	7.25	2.73
	Money and credits	99,568,295	49,784	0.50	0.50
	State	378,902,170	2,270,488	[1] 5.99	[1] 2.70
	Property in general	279,333,875	2,220,704	7.95	2.99
	Money and credits	99,568,295	49,784	0.50	0.50
30	ST. PAUL, MINN.:				
	City corporation	242,767,126	7,954,734	[1] 32.77	[1] 16.15
	Property in general—				
	Old city	115,324,167	5,801,959	50.31	19.38
	Annexations	39,531,114	1,976,951	50.01	18.79
	Money and credits	87,911,845	175,824	2.00	2.00
	State	242,767,126	1,275,055	[1] 5.25	[1] 2.59
	Property in general	154,855,281	1,231,099	7.95	3.04
	Money and credits	87,911,845	43,956	0.50	0.50
	County	242,767,126	2,233,610	[1] 9.20	[1] 4.54
	Property in general	154,855,281	2,189,654	14.14	5.41
	Money and credits	87,911,845	43,956	0.50	0.50

[1] Average rate. [2] Detail not available.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
19	KANSAS CITY, MO.:				
	City corporation	$450,848,300	$5,917,575	[1] $13.12	[1] $10.89
	Property in general—				
	Subject to all taxes	450,848,300	5,635,604	12.50	10.38
	Subject to special park levy	112,788,560	281,971	2.50	2.07
96	ST. JOSEPH, MO.:				
	City corporation	69,445,940	906,112	[1] 13.05	[1] 9.13
	Property in general—				
	Subject to all taxes	69,445,940	833,351	12.00	8.40
	Subject to special park levy	24,253,720	72,761	3.00	2.10
6	ST. LOUIS, MO.:				
	City corporation	1,090,057,839	14,740,418	[1] 13.52	[1] 9.28
	Property in general	965,972,439	14,392,979	14.90	10.30
	Merchants and manufacturers' stock	124,085,400	347,439	2.80	1.82
114	HOBOKEN, N. J.:				
	City corporation	92,798,932	3,156,078	[1] 34.01	[1] 34.01
	Old Hoboken, real and personal	67,627,428	2,310,064	34.16	34.16
	Weehawken addition, real	25,171,504	846,014	33.61	33.61
231	AMSTERDAM, N. Y.:				
	City corporation	23,617,167	332,891	[1] 14.09	[1] 10.19
	Property in general	23,569,617	332,803	14.12	10.21
	Real property of pensioners	47,550	88	1.86	1.33
221	AUBURN, N. Y.:				
	City corporation	27,334,840	771,321	[1] 28.22	[1] 23.98
	Property in general	27,207,093	769,139	28.27	24.03
	Real property of pensioners	127,747	2,182	17.08	14.52
100	BINGHAMTON, N. Y.:				
	City corporation	70,179,001	2,145,218	[1] 30.57	[1] 25.68
	Property in general	69,848,333	2,138,968	30.63	25.72
	Real property of pensioners	330,668	6,250	18.90	15.88
161	ELMIRA, N. Y.:				
	City corporation	43,406,428	1,223,096	[1] 28.18	[1] 25.36
	Property in general	43,191,392	1,221,586	28.28	25.45
	Real property of pensioners	215,036	1,510	7.02	6.32
197	JAMESTOWN, N. Y.:				
	City corporation	28,034,520	438,879	[1] 15.65	[1] 9.86
	Property in general	27,897,139	438,376	15.71	9.90
	Real property of pensioners	137,381	503	3.66	2.31
1	NEW YORK, N. Y.: [2]				
	City corporation	11,060,821,248	283,207,429	[1] 25.60	[1] 25.60
	General city—personal	216,585,350	5,660,718	26.14	26.14
	Manhattan and Bronx Boroughs—				
	Real	7,104,573,086	185,907,496	26.17	26.17
	Real	72,781,025	2,263	0.03	0.03
	Brooklyn Borough—				
	Real	2,536,590,061	66,559,109	26.24	26.24
	Real	99,753,140	10,314	0.10	0.10
	Queens Borough—				
	Real	804,004,439	21,069,579	26.21	26.21
	Real	66,507,610	4,628	0.07	0.07
	Richmond Borough—				
	Real	150,897,987	3,990,503	26.45	26.45
	Real	9,128,550	2,819	0.31	0.31
21	ROCHESTER, N. Y.:				
	City corporation	378,742,280	10,765,364	[1] 28.42	[1] 24.16
	Property in general	378,230,930	10,758,312	28.44	24.17
	Real property of pensioners	511,350	7,052	13.79	11.72
80	SCHENECTADY, N. Y.:				
	City corporation	77,702,417	3,403,642	[1] 43.80	[1] 29.35
	Inside light district	77,599,313	3,389,375	43.68	29.26
	Real property of pensioners	84,159	1,922	22.84	15.30
	Outside light district	18,945	793	41.86	28.04
	State Street light district No. 1	7,721,550	3,160	0.41	0.27
	State Street light district No. 2	466,000	902	1.94	1.30
	Broadway light district No. 1	640,350	385	0.60	0.40
	Broadway light district No. 2	1,383,100	3,281	2.37	1.59
	Jay Street light district	863,500	981	1.14	0.76
	Center Street light district	500,300	756	1.51	1.01
	Albany Street light district	748,800	2,087	2.79	1.87

[1] Average rate.

[2] See "Cities with two or more tax rates," p. 55.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
103	TROY, N. Y.:				
	City corporation	$65,171,322	$2,164,855	[1] $33.22	[1] $29.90
	Property in general	65,171,322	1,494,892	22.94	20.64
	Old Troy	54,088,015	635,211	11.74	10.57
	Lansingburg	9,417,217	15,800	1.68	1.51
	Sycaway, St. Marys, and North Greenbush	1,666,090	18,952	11.38	10.24
73	UTICA, N. Y.:				
	City corporation	108,708,675	2,733,124	[1] 25.14	[1] 19.37
	Property in general	108,377,505	2,727,721	25.17	19.39
	Real property of pensioners	331,170	5,403	16.32	12.56
78	CANTON, OHIO:				
	Townships	151,534,730	33,845	[1] 0.22	[1] 0.18
	Canton	144,609,540	27,765	0.19	0.16
	Plain	6,925,190	6,080	0.88	0.72
87	ALLENTOWN, PA.:				
	County	95,609,413	312,316	[1] 3.27	[1] 2.34
	Property in general	70,121,573	210,365	3.00	1.95
	Money at interest, etc	25,487,840	101,951	4.00	4.00
120	ALTOONA, PA.:				
	County	40,611,329	277,916	[1] 6.84	[1] 3.78
	Property in general	32,991,704	247,438	7.50	3.75
	Money at interest, etc	7,619,625	30,478	4.00	4.00
131	BETHLEHEM, PA.:				
	County	50,297,340	226,957	[1] 4.51	[1] 3.02
	Property in general—				
	Northampton	31,467,245	157,336	5.00	3.00
	Lehigh	5,698,998	17,097	3.00	1.80
	Money at interest, etc	13,131,097	52,524	4.00	4.00
223	EASTON, PA.:				
	County	31,676,218	148,736	[1] 4.70	[1] 2.77
	Property in general	22,031,103	110,156	5.00	2.50
	Money at interest, etc	9,645,115	38,580	4.00	4.00
66	ERIE, PA.:				
	County	76,977,416	492,854	[1] 6.40	[1] 5.05
	Property in general	61,648,126	431,537	7.00	5.25
	Money at interest, etc	15,329,290	61,317	4.00	4.00
93	HARRISBURG, PA.:				
	County	78,955,330	441,913	[1] 5.60	[1] 3.44
	Property in general	63,025,627	378,154	6.00	3.36
	Money at interest, etc	15,929,703	63,759	4.00	4.00
228	HAZLETON, PA.:				
	County	26,171,418	143,346	[1] 5.48	[1] 3.54
	Property in general	21,478,106	124,573	5.80	3.48
	Money at interest, etc	4,693,312	18,773	4.00	4.00
106	JOHNSTOWN, PA.:				
	County	65,223,551	388,622	[1] 5.96	[1] 3.90
	Property in general	63,864,010	383,184	6.00	3.90
	Money at interest, etc	1,359,541	5,438	4.00	4.00
144	LANCASTER, PA.:				
	County	45,963,978	119,301	[1] 2.60	[1] 1.52
	Property in general	32,277,780	64,556	2.00	1.00
	Money at interest, etc	13,686,198	54,745	4.00	4.00
164	MCKEESPORT, PA.:				
	County	55,914,831	314,771	[1] 5.63	[1] 3.65
	Property in general	45,555,670	273,334	6.00	3.60
	Money at interest, etc	10,359,161	41,437	4.00	4.00
165	NEW CASTLE, PA.:				
	County	37,329,783	208,943	[1] 5.60	[1] 3.11
	Property in general	29,812,050	178,872	6.00	3.00
	Money at interest, etc	7,517,733	30,071	4.00	4.00
234	NORRISTOWN, PA.:				
	County	32,988,125	93,752	[1] 2.84	[1] 1.32
	Property in general	19,100,095	38,200	2.00	0.67
	Money at interest, etc	13,888,030	55,552	4.00	4.00

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
3	PHILADELPHIA, PA.:				
	City corporation	$3,421,590,569	$48,103,496	[1] $14.06	[1] $14.06
	Urban—				
	Outside poor district	304,261,094	5,202,865	17.10	17.10
	Inside poor district	2,173,722,462	38,040,143	17.50	17.50
	Suburban—				
	Outside poor district	80,031,835	912,363	11.40	11.40
	Inside poor district	51,170,669	596,650	11.66	11.66
	Farm—				
	Outside poor district	14,704,700	125,725	8.55	8.55
	Inside poor district	7,357,900	64,382	8.75	8.75
	Money at interest, etc	790,341,909	3,161,368	4.00	4.00
	Poor districts	398,997,629	145,453	[1] 0.36	[1] 0.36
	Urban	304,261,094	121,704	0.40	0.40
	Suburban	80,031,835	20,808	0.26	0.26
	Farm	14,704,700	2,941	0.20	0.20
10	PITTSBURGH, PA.:				
	City corporation	928,864,800	15,407,885	[1] 16.59	[1] 15.76
	Land	532,688,420	10,653,768	20.00	19.00
	Buildings	396,176,380	4,754,117	12.00	11.40
51	SCRANTON, PA.:				
	City corporation	144,693,280	2,331,426	[1] 16.11	[1] 8.06
	Land	83,401,675	1,617,992	19.40	9.70
	Improvements and personal property	61,291,605	713,434	11.64	5.82
	County	123,640,406	548,677	[1] 4.44	[1] 3.43
	Property in general	108,230,830	487,039	4.50	3.37
	Money at interest, etc	15,409,576	61,638	4.00	4.00
99	WILKES-BARRE, PA.:				
	County	105,136,825	571,391	[1] 5.43	[1] 3.55
	Property in general	83,802,047	486,052	5.80	3.48
	Money at interest, etc	21,334,778	85,339	4.00	4.00
192	WILLIAMSPORT, PA.:				
	County	23,599,497	178,758	[1] 7.57	[1] 4.59
	Property in general	15,338,065	145,712	9.50	4.75
	Money at interest, etc	8,261,432	33,046	4.00	4.00
160	YORK, PA.:				
	County	32,347,411	197,568	[1] 6.11	[1] 3.59
	Property in general	22,725,939	159,082	7.00	3.50
	Money at interest, etc	9,621,472	38,486	4.00	4.00
243	NEWPORT, R. I.:				
	City corporation	80,626,243	1,147,263	[1] 14.23	[1] 14.23
	Property in general	54,206,443	1,073,288	19.80	19.80
	Personal intangible	26,419,800	73,975	2.80	2.80
113	PAWTUCKET, R. I.:				
	City corporation	119,694,480	2,033,654	[1] 16.99	[1] 16.99
	Property in general	106,156,840	1,995,749	18.80	18.80
	Personal intangible	13,537,640	37,905	2.80	2.80
29	PROVIDENCE, R. I.:				
	City corporation	531,758,840	9,198,458	[1] 17.30	[1] 17.30
	Property in general	405,764,940	8,845,675	21.80	21.80
	Personal intangible	125,993,900	352,783	2.80	2.80
74	WOONSOCKET, R. I.:				
	City corporation	69,338,800	1,240,012	[1] 17.88	[1] 17.88
	Property in general	65,366,450	1,228,889	18.80	18.80
	Personal intangible	3,972,350	11,123	2.80	2.80
85	EL PASO, TEX.:				
	City corporation	100,935,400	1,822,429	[1] 18.06	[1] 12.64
	General city	100,935,400	1,816,837	18.00	12.60
	Paving district	27,960,010	5,592	0.20	0.14
39	SAN ANTONIO, TEX.:				
	City corporation	180,061,190	2,928,716	[1] 16.27	[1] 12.20
	General city	180,061,190	2,880,998	16.00	12.00
	Improvement districts—				
	No. 1	4,796,200	1,439	0.30	0.23
	Nos. 2, 5, and 13	9,982,400	3,993	0.40	0.30
	Nos. 3 and 7	8,778,580	5,267	0.60	0.45
	No. 4	8,713,770	15,685	1.80	1.35
	Nos. 8, 9, 10, and 12	24,851,640	12,426	0.50	0.38
	No. 11	37,462,480	7,492	0.20	0.15
	No. 14	1,416,040	1,416	1.00	0.75

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
247	LYNCHBURG, VA.:				
	City corporation	$52,886,056	$701,219	[1] $13.26	[1] $11.03
	Property in general	30,561,312	611,226	20.00	14.82
	Personal intangible—				
	Bonds, notes, etc	4,579,312	9,158	2.00	2.00
	Capital and shares of stock	12,727,567	38,183	3.00	3.00
	Bank stock	5,017,865	42,652	8.50	8.50
	State	60,493,588	231,331	[1] 3.82	[1] 3.25
	Real estate, personal tangible, and bank stock	35,579,177	88,948	2.50	1.92
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc	9,065,563	31,729	3.50	3.50
	Capital	5,180,658	44,036	8.50	8.50
	Money	3,121,281	6,243	2.00	2.00
	Shares of stock	7,546,909	60,375	8.00	8.00
224	NEWPORT NEWS, VA.:				
	City corporation	44,356,210	831,419	[1] 18.74	[1] 13.68
	Property in general	34,099,255	787,688	23.10	16.17
	Annexations No. 2—real	475,350	6,417	13.50	9.45
	Annexations No. 4—real	429,365	5,582	13.00	9.10
	Personal intangible—				
	Bank stock	1,230,745	10,461	8.50	8.50
	Bonds, notes, etc	3,093,968	6,188	2.00	2.00
	Capital and shares of stock	5,027,527	15,083	3.00	3.00
	State	45,498,447	146,372	[1] 3.22	[1] 2.36
	Real estate, personal tangible, and bank stock	36,234,715	90,587	2.50	1.72
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc	3,152,718	11,035	3.50	3.50
	Capital	4,725,875	40,170	8.50	8.50
	Money	1,083,487	2,167	2.00	2.00
	Shares of stock	301,652	2,413	8.00	8.00
44	NORFOLK, VA.:				
	City corporation	204,862,281	4,088,151	[1] 19.96	[1] 13.82
	Property in general	160,100,300	3,922,458	24.50	15.62
	Personal intangible—				
	Bank stock	10,133,990	81,072	8.00	8.00
	Bonds, notes, etc	19,263,446	38,527	2.00	2.00
	Capital and shares of stock	15,364,545	46,094	3.00	3.00
	State	208,639,196	630,913	[1] 3.02	[1] 2.11
	Real estate, personal tangible, and bank stock	170,234,290	425,584	2.50	1.63
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc	19,982,056	69,937	3.50	3.50
	Capital	12,717,030	108,095	8.50	8.50
	Money	3,058,305	6,117	2.00	2.00
	Shares of stock	2,647,515	21,180	8.00	8.00
232	PETERSBURG, VA.:				
	City corporation	43,189,863	631,415	[1] 14.62	[1] 11.91
	Property in general	27,754,048	555,081	20.00	14.89
	Annexations—				
	Real	929,275	10,687	11.50	8.63
	Personal tangible	25,000	337	13.50	9.44
	Personal intangible—				
	Bonds	2,037,975	4,076	2.00	2.00
	Bank stock	4,346,100	36,942	8.50	8.50
	Other intangible	8,097,465	24,292	3.00	3.00
	State	44,807,502	161,869	[1] 3.61	[1] 2.96
	Real estate, personal tangible, and bank stock	33,054,423	82,636	2.50	1.93
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc	2,343,769	8,203	3.50	3.50
	Capital	7,251,790	61,640	8.50	8.50
	Money	1,311,845	2,624	2.00	2.00
	Shares of stock	845,675	6,766	8.00	8.00
136	PORTSMOUTH, VA.:				
	City corporation	42,485,058	767,789	[1] 18.07	[1] 11.11
	Property in general—				
	Old city	29,182,913	612,841	21.00	12.65
	Eighth and ninth wards	8,637,863	129,567	15.00	8.12

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
136	PORTSMOUTH, VA.—Continued.				
	Personal intangible—				
	Bank stock	$2,342,947	$19,915	$8.50	$8.50
	Bonds, notes, shares of stock, etc	1,497,605	2,995	2.00	2.00
	Capital	823,730	2,471	3.00	3.00
	State	43,038,862	114,397	[1] 2.66	[1] 1.64
	Real estate, personal tangible, and bank stock	40,163,723	100,408	2.50	1.50
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc	1,459,202	5,109	3.50	3.50
	Capital	823,730	7,002	8.50	8.50
	Money	477,229	954	2.00	2.00
	Shares of stock	114,978	924	8.00	8.00
38	RICHMOND, VA.:				
	City corporation	290,949,752	4,451,256	[1] 15.30	[1] 11.63
	Property in general	176,490,899	3,706,389	21.00	15.44
	Personal tangible	18,808,790	366,766	19.50	7.80
	Personal intangible—				
	Bank stock	20,545,026	174,533	8.50	8.50
	Bonds, notes, etc	21,746,593	43,493	2.00	2.00
	Capital and shares of stock	53,358,444	160,075	3.00	3.00
	State	301,843,887	1,053,182	[1] 3.49	[1] 2.68
	Real, personal tangible, and bank stock	215,844,715	539,612	2.50	1.75
	Personal intangible—				
	Bonds of cities and counties of Virginia	1,466,882	5,134	3.50	3.50
	Capital	38,442,680	326,763	8.50	8.50
	Shares of stock	14,915,764	119,326	8.00	8.00
	Bonds, notes, money etc	31,173,846	62,347	2.00	2.00
142	ROANOKE, VA.:				
	City corporation	65,420,209	1,125,682	[1] 17.21	[1] 6.53
	Property in general	45,939,095	1,033,630	22.50	7.00
	Annexation (1919)	2,696,209	26,962	10.00	3.33
	Personal intangible—				
	Bank stock	3,844,836	32,681	8.50	8.50
	Bonds, notes, etc	6,411,844	12,824	2.00	2.00
	Capital, and shares of stock	6,528,234	19,585	3.00	3.00
	State	69,638,268	217,725	[1] 3.13	[1] 1.23
	Real estate, personal, tangible, and bank stock	53,218,941	133,047	2.50	0.83
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc	6,739,394	23,587	3.50	3.50
	Capital	5,124,709	43,560	8.50	8.50
	Money	3,151,699	6,303	2.00	2.00
	Shares of stock	1,403,525	11,228	8.00	8.00
22	SEATTLE, WASH.:				
	City corporation	239,341,852	6,651,773	[1] 27.79	[1] 13.87
	Old limits	169,872,752	4,730,957	27.85	13.90
	New limits	32,107,954	886,500	27.61	13.80
	Ballard	6,628,324	217,210	32.77	16.18
	Columbia	1,221,638	32,495	26.60	13.56
	Dunlap, South Park, and West Seattle	17,879,054	472,366	26.42	13.14
	Georgetown	2,749,912	74,440	27.07	14.12
	Ravenna, Southeast Seattle, and South Seattle	7,556,502	203,044	26.87	13.66
	Yesler	1,325,716	34,761	26.22	12.08
	County	239,341,852	3,431,333	[1] 14.34	[1] 7.16
	Property in general	239,341,852	3,094,690	12.93	6.45
	Road districts	41,699,804	336,643	[1] 8.07	[1] 4.04
75	TACOMA, WASH.:				
	City corporation	59,896,268	1,478,205	[1] 24.68	[1] 11.35
	General city	59,896,268	28,300	0.47	0.22
	District No. 1	48,056,598	1,183,633	24.63	11.33
	District No. 2	9,247,493	217,501	23.52	10.82
	Districts Nos. 3 and 4	1,861,303	35,476	19.06	8.77
	District No. 5	730,874	13,295	18.19	8.37

[1] Average rate.

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Table XVI—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF—	
				Assessed valuation	Estimated true value
140	WHEELING, W. VA.:				
	City corporation	$112,374,408	$737,703	[1] $6.56	[1] $6.56
	Original city	83,208,683	543,769	6.54	6.54
	Fulton	1,445,950	8,856	6.12	6.12
	Woodsdale	4,352,960	33,496	7.70	7.70
	Edgewood	3,890,350	24,879	6.40	6.40
	Pleasant Valley	1,705,660	10,294	6.04	6.04
	Elm Grove	3,313,051	26,323	7.94	7.94
	Warwood	4,179,740	32,581	7.80	7.80
	Other annexations	10,278,014	57,505	5.60	5.60
	School district	112,374,408	794,341	[1] 7.07	[1] 7.07
	Original city	83,208,683	574,140	6.90	6.90
	Annexations	29,165,725	220,201	7.55	7.55
237	GREEN BAY, WIS.:				
	City corporation	49,810,035	1,057,740	[1] 21.24	[1] 19.20
	Property in general	47,475,120	1,005,292	21.20	19.06
	Public utilities	2,238,251	30,253	13.52	13.52
	Public utilities	96,664	2,010	20.79	20.79
	Sewer districts—				
	Nos. 1, 8, 17, and 18	6,226,595	9,340	1.50	1.35
	No. 2	2,333,180	2,333	1.00	0.90
	No. 3	3,460,625	4,326	1.25	1.13
	Nos. 5, 7, and 10	8,374,810	4,186	0.50	0.45
	State	49,713,371	56,589	[1] 1.14	[1] 1.03
	Property in general	47,475,120	49,608	1.00	0.94
	Public utilities	2,238,251	6,981	3.12	3.12
	County	49,713,371	280,180	[1] 5.63	[1] 5.10
	Property in general	47,475,120	270,871	5.70	5.13
	Public utilities	2,238,251	9,309	4.16	4.16
169	KENOSHA, WIS.:				
	City corporation	60,954,000	1,505,283	[1] 24.70	[1] 18.46
	Property in general	58,547,820	1,472,760	25.10	18.61
	Public utilities	2,406,180	32,523	13.52	13.52
	State	60,954,000	75,439	[1] 1.24	[1] 0.93
	Property in general	58,547,820	67,934	1.20	0.86
	Public utilities	2,406,180	7,505	3.12	3.12
	County	60,954,000	284,295	[1] 4.66	[1] 3.49
	Property in general	58,547,820	274,288	4.70	3.47
	Public utilities	2,406,180	10,007	4.16	4.16
246	LA CROSSE, WIS.:				
	City corporation	42,311,615	991,537	[1] 23.43	[1] 21.11
	Property in general	41,990,511	987,197	23.51	21.16
	Public utilities	321,104	4,340	13.52	13.52
	State	42,311,615	50,130	[1] 1.18	[1] 1.07
	Property in general	41,990,511	49,128	1.17	1.05
	Public utilities	321,104	1,002	3.12	3.12
	County	42,311,615	224,715	[1] 5.31	[1] 4.78
	Property in general	41,990,511	223,380	5.32	4.79
	Public utilities	321,104	1,335	4.16	4.16
186	MADISON, WIS.:				
	City corporation	92,368,579	2,049,924	[1] 22.19	[1] 19.34
	Property in general	91,368,579	2,036,408	22.30	19.39
	Public utilities	1,000,000	13,516	13.52	13.52
	State	92,368,579	108,593	[1] 1.17	[1] 1.02
	Property in general	91,368,579	105,474	1.20	1.00
	Public utilities	1,000,000	3,119	3.12	3.12
	County	92,368,579	281,327	[1] 3.05	[1] 2.65
	Property in general	91,368,579	277,168	3.60	2.64
	Public utilities	1,000,000	4,159	4.16	4.16

[1] Average rate.

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Table XVI—Continued

City number	CITY AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	Estimated true value
13	MILWAUKEE, WIS.:				
	City corporation	$744,810,680	$17,299,835	[1] $23.23	[1] $19.36
	East sewer district	176,203,965	4,124,406	23.41	19.43
	West sewer district	397,630,762	9,326,826	23.46	19.47
	South sewer district	151,768,310	3,566,100	23.50	19.50
	Public utilities	16,063,077	217,114	13.52	13.52
	Public utilities	3,144,566	65,389	20.79	20.79
	County	741,666,114	3,298,640	[1] 4.45	[1] 3.71
	Property in general	725,603,037	3,231,836	4.45	3.70
	Public utilities	16,063,077	66,804	3.12	3.12
	State	741,666,114	943,320	[1] 1.27	[1] 1.06
	Property in general	725,603,037	893,217	1.23	1.02
	Public utilities	16,063,077	50,103	4.16	4.16
236	OSHKOSH, WIS.:				
	City corporation	45,349,721	1,016,022	[1] 22.40	[1] 19.08
	Property in general	44,710,271	1,007,379	22.60	19.15
	Public utilities	639,450	8,643	13.52	13.52
	State	45,349,721	151,147	[1] 3.33	[1] 2.84
	Property in general	44,710,271	149,152	3.30	2.84
	Public utilities	639,450	1,995	3.12	3.12
	County	45,349,721	53,317	[1] 1.18	[1] 1.00
	Property in general	44,710,271	50,658	1.10	0.96
	Public utilities	639,450	2,659	4.16	4.16
121	RACINE, WIS.:				
	City corporation	91,078,443	1,698,689	[1] 18.65	[1] 13.93
	Property in general	83,463,357	1,595,761	19.10	13.96
	Public utilities	7,615,086	102,928	13.52	13.52
	State	91,078,443	134,012	[1] 1.47	[1] 1.10
	Property in general	83,463,357	110,259	1.30	0.96
	Public utilities	7,615,086	23,753	3.12	3.12
	County	91,078,443	362,999	[1] 3.99	[1] 2.98
	Property in general	83,463,357	331,329	4.00	2.90
	Public utilities	7,615,086	31,670	4.16	4.16
241	SHEBOYGAN, WIS.:				
	City corporation	39,896,037	1,012,549	[1] 25.38	[1] 20.50
	Property in general	37,967,570	984,834	25.90	20.75
	Public utilities	1,701,824	23,002	13.52	13.52
	Public utilities	226,643	4,713	20.79	20.79
	State	39,669,394	53,758	[1] 1.35	[1] 1.09
	Property in general	37,967,570	48,450	1.30	1.02
	Public utilities	1,701,824	5,308	3.12	3.12
	County	39,669,394	201,411	[1] 5.08	[1] 4.10
	Property in general	37,967,570	194,333	5.10	4.09
	Public utilities	1,701,824	7,078	4.16	4.16
207	SUPERIOR, WIS.:				
	City corporation	58,020,151	1,349,436	[1] 23.26	[1] 16.86
	Property in general	46,810,886	1,099,682	23.50	15.97
	Public utilities	1,000,000	13,516	13.52	13.52
	Public utilities	10,209,265	212,295	20.79	20.79
	Sewer districts—				
	No. 2	14,660,000	7,330	0.50	0.34
	No. 3	3,583,000	3,583	1.00	0.68
	Nos. 5 and 7	2,784,000	5,568	2.00	1.36
	No. 6	1,750,000	7,001	4.00	2.72
	No. 8	153,600	461	3.00	2.04
	State	47,810,886	73,686	[1] 1.54	[1] 1.06
	Property in general	46,810,886	70,567	1.51	1.03
	Public utilities	1,000,000	3,119	3.12	3.12
	County	47,810,886	432,051	[1] 9.04	[1] 6.19
	Property in general	46,810,886	427,892	9.10	6.22
	Public utilities	1,000,000	4,159	4.16	4.16

[1] Average rate.

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

Table XVII

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	Aggregate tax rate per $1,000 of assessed valuation
49	BRIDGEPORT, CONN.:			
	City corporation—corporation and bank stock	$1,409,300	$14,093	$10.00
53	HARTFORD, CONN.:			
	City corporation—corporation and bank stock	60,325,800	603,258	10.00
	School district—corporation and bank stock	23,206,450	232,064	10.00
123	NEW BRITAIN, CONN.:			
	City corporation—corporation and bank stock	1,231,177	12,311	10.00
41	NEW HAVEN, CONN.:			
	City corporation	6,926,228	69,426	[1] 10.02
	Corporation and bank stock	6,909,881	69,099	10.00
	Shellfish beds	16,347	327	20.00
213	STAMFORD, CONN.:			
	Town—corporation and bank stock	525,531	5,255	10.00
81	WATERBURY, CONN.:			
	City corporation—corporation and bank stock	1,738,600	17,386	10.00
62	WILMINGTON, DEL.:			
	City corporation—horses and mules		500	[2] 1.00
235	LEWISTON, ME.:			
	City corporation—corporation and bank stock	471,806	7,077	15.00
101	PORTLAND, ME.:			
	City corporation—bank stock	3,685,000	55,276	15.00
7	BALTIMORE, MD.:			
	City corporation	166,500,000	592,500	[1] 3.56
	Bank stock	34,500,000	345,000	10.00
	Savings bank deposits	132,000,000	247,500	1.88
67	CAMBRIDGE, MASS.:			
	City corporation—bank stock	109,015	3,270	30.00
	State—bank stock	184,385	5,532	30.00
189	FITCHBURG, MASS.:			
	City corporation—bank stock	363,600	9,599	26.40
	State—bank stock	136,400	3,601	26.40
83	LAWRENCE, MASS.:			
	City corporation—bank stock	660	18	27.20
	State—bank stock	840	23	27.20
64	LOWELL, MASS.:			
	City corporation—bank stock	42,537	1,310	30.80
	State—bank stock	23,463	723	30.80
74	LYNN, MASS.:			
	City corporation—bank stock	122,741	4,149	33.80
	State—bank stock	3,854	130	33.80
162	NEWTON, MASS.:			
	City corporation—bank stock	2,600	69	26.60
	State—bank stock	25,250	672	26.60
175	PITTSFIELD, MASS.:			
	City corporation—bank stock	201,240	5,876	29.20
	State—bank stock	188,760	5,512	29.20
185	SALEM, MASS.:			
	City corporation—bank stock	7,538	255	33.80
	State—bank stock	7,867	266	33.80
48	SPRINGFIELD, MASS.:			
	City corporation—bank stock	331,532	9,150	27.60
	State—bank stock	458,478	12,654	27.60
92	MANCHESTER, N. H.:			
	City corporation	17,303,200	130,463	[1] 7.54
	Bank stock	275,600	2,756	10.00
	Savings bank deposits	17,027,600	127,707	7.50
153	ATLANTIC CITY, N. J.:			
	City corporation—bank stock	3,068,800	11,508	3.75
	County—bank stock	3,068,800	11,508	3.75
91	BAYONNE, N. J.:			
	City corporation—bank stock	1,261,468	4,731	3.75
	County—bank stock	1,261,468	4,731	3.75
58	CAMDEN, N. J.:			
	City corporation—bank stock	5,648,664	21,182	3.75
	County—bank stock	5,648,664	21,182	3.75
138	EAST ORANGE, N. J.:			
	City corporation—bank stock	1,702,152	6,383	3.75
	County—bank stock	1,702,152	6,383	3.75

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

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Table XVII—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	Aggregate tax rate per $1,000 of assessed valuation
72	ELIZABETH, N. J.:			
	City corporation—bank stock	$2,264,533	$8,492	$3.75
	County—bank stock	2,264,533	8,492	3.75
114	HOBOKEN, N. J.:			
	City corporation—bank stock	3,810,666	14,290	3.75
	County—bank stock	3,810,666	14,290	3.75
23	JERSEY CITY, N. J.:			
	City corporation—bank stock	14,764,827	55,368	3.75
	County—bank stock	14,764,827	55,368	3.75
15	NEWARK, N. J.:			
	City corporation—bank stock	26,568,533	99,632	3.75
	County—bank stock	26,568,533	99,632	3.75
222	NEW BRUNSWICK, N. J.:			
	City corporation—bank stock	1,569,868	5,887	3.75
	County—bank stock	1,569,868	5,887	3.75
229	ORANGE, N. J.:			
	City corporation—bank stock	890,480	3,339	3.75
	County—bank stock	890,480	3,339	3.75
116	PASSAIC, N. J.:			
	City corporation—bank stock	4,477,533	16,791	3.75
	County—bank stock	4,477,533	16,791	3.75
52	PATERSON, N. J.:			
	City corporation—bank stock	6,521,176	24,454	3.75
	County—bank stock	6,521,176	24,454	3.75
176	PERTH AMBOY, N. J.:			
	City corporation—bank stock	1,117,420	4,190	3.75
	County—bank stock	1,117,420	4,190	3.75
56	TRENTON, N. J.:			
	City corporation—bank stock	6,371,690	23,894	3.75
	County—bank stock	6,371,690	23,894	3.75
193	WEST HOBOKEN, N. J.:			
	City corporation—bank stock	3,248,882	12,183	3.75
	County—bank stock	3,248,882	12,183	3.75
61	ALBANY, N. Y.:			
	City corporation—bank stock	11,102,744	111,027	10.00
231	AMSTERDAM, N. Y.:			
	City corporation—bank stock	1,759,326	17,593	10.00
221	AUBURN, N. Y.:			
	City corporation—bank stock	809,652	8,097	10.00
12	BUFFALO, N. Y.:			
	City corporation—bank stock	6,442,510	64,425	10.00
161	ELMIRA, N. Y.:			
	City corporation—bank stock	1,033,500	10,335	10.00
197	JAMESTOWN, N. Y.:			
	City corporation—bank stock	1,546,145	15,461	10.00
212	NEW ROCHELLE, N. Y.:			
	City corporation—bank stock	33,800	338	10.00
1	NEW YORK, N. Y.:			
	City corporation—bank stock, etc	937,914,783	9,379,148	10.00
133	NIAGARA FALLS, N. Y.:			
	City corporation—bank stock	2,954,134	29,541	10.00
218	POUGHKEEPSIE, N. Y.:			
	City corporation—bank stock	1,966,248	19,662	10.00
21	ROCHESTER, N. Y.:			
	City corporation—bank stock, etc	9,885,916	98,859	10.00
80	SCHENECTADY, N. Y.:			
	City corporation—bank stock	859,703	8,597	10.00
103	TROY, N. Y.:			
	City corporation—bank stock	3,841,586	38,416	10.00
	Lansingburg school district—bank stock	135,126	1,351	10.00

Tax levies.—The amounts given under the general heading "Levy" on the lines of Table 25 for the several divisions of the government represent the total and per capita amounts levied for the maintenance of those divisions within the territorial limits of the city corporation.

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 5, 13, and 22.

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DESCRIPTION OF SPECIAL TABLE

TABLE 26

Data included in table.—Table 26 presents data relating to the organization of cities covered by this report for the fiscal year 1923. It shows for each city the number of members and character of its legislative body, however organized or designated, the terms of office and salaries of its legislative and general executive officers, and whether these executive officers are elected or appointed.

Descriptive terms used.—In referring to cities with governments of the type which prevailed in the average American city prior to 1900, this report uses the generic designation *cities governed by mayor and council.* Cities with governments such as in later years have come to be spoken of as the "Commission form" or "Commission-manager plan" are here designated as *cities governed by commission,* or *cities governed by commission-manager plan.* The use of these terms as defined should not, however, be allowed to obscure the fact that cities governed by commissions or those under the commission-manager plan may have city councils, and that cities governed by commissions generally give to the chief commissioner the title of *mayor.*

Cities governed by mayor and council.—For a city governed by mayor and council, Table 26 shows whether its legislative body consists of one or two chambers. For cities with a bicameral legislative body, the terms "upper house" and "lower house" as employed in Table 26 are arbitrarily applied, the former to the chamber having the smaller membership and the latter to that having the larger membership. The designations of the members of the legislative body usually adopted by such cities are "aldermen" and "councilmen," but there is utter lack of uniformity in their use. The term designating a member of the upper house in one city may be applied to a member of the lower house in another city.

Cities governed by commission.—The term *commission form of government* is a generic one now employed in referring to the government of cities administered by a small number of officials exercising both legislative and executive authority.

Mayor.—In the columns under the designation "Mayor" are shown the data pertaining to that office for all cities except those governed by commissions. In some of the commission cities the mayor is elected as such, while in others he is chosen by the commissioners, and in some of them his salary is the same as that of the other commissioners, while in others it is larger. In case of a difference in salary, the salary as shown for each of the commissioners is that for those other than mayor, while that of the mayor is shown in a footnote. This form of presentation most conveniently brings out the difference in salary and at the same time preserves the full membership reported for the commission.

City clerk.—In the column under the heading "City clerk" are included data pertaining only to such officials with this designation as perform duties other than those of clerk of council or other legislative body.

Comptroller and auditor.—One or the other of these terms is used by most cities as the designation of the principal fiscal officer of the city. When both officials are reported, the comptroller exercises authority over the financial transactions of the city, and the auditor, who in some cities is appointed by the comptroller, merely certifies to the correctness of claims presented.

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Treasurer or chamberlain and collector of revenue.—In some cities the treasurer receives all moneys directly; in others he receives the larger part of them directly, the minor parts being collected by the comptroller or auditor, the license collector, and the heads of departments; while in other cities the principal receipts come into the office of the tax collector, revenue collector, or an official with some such designation.

Assessors.—The data contained in the column with this heading reveal to some extent the differences in organization of revenue forces. While most cities employ assessors to fix the valuation of property for the purpose of taxation, those of some States employ no assessors, but report to the county the amount required to be raised for city purposes. The county officials then extend the taxes against the county valuations of property within the city, collect them, and pay them over to the city, usually retaining a percentage to cover the costs of the services rendered.

City attorney or solicitor.—These two titles are representative of the various designations applied to the officials charged with the legal guidance and defense of the city. Other designations employed are "corporation counsel" and "city counselor."

City engineer.—The data shown in the column headed "City engineer" are for most cities those of employees whose official designation is *city engineer*. In some instances, however, the salaries reported are those of officials with other designations, but who exercise the functions of city engineer.

City manager.—With but few exceptions the cities employing a manager are under commission form of government. In most instances the manager is not only charged with the enforcement of laws and ordinances but it is his duty to recommend measures for legislative enactment and give advice as to financial needs of the city. The salaries of managers in cities reporting them range from $4,500 to $20,000.

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GENERAL TABLES

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1923

[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, 1923
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	Grand total			39,172,168	36,674,220	28,786,946	3,471,591.1
	Group I			17,308,262	16,369,301	13,137,432	945,514.1
	Group II			4,246,416	4,026,059	3,261,622	402,640.9
	Group III			8,392,449	7,795,464	6,022,253	907,532.0
	Group IV			5,590,317	5,108,977	3,713,672	663,137.1
	Group V			3,634,724	3,374,419	2,651,967	552,767.0
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y.	1653	June 30, 1923	5,927,625	5,620,048	4,766,883	191,360.0
2	Chicago, Ill.	1837	June 30, 1923	2,886,971	2,701,705	2,185,283	124,604.6
3	Philadelphia, Pa.	1683	June 30, 1923	1,922,788	1,823,779	1,549,008	81,920.0
4	Detroit, Mich.	1824	Dec. 31, 1922	[1] 995,668	993,678	465,766	54,174.7
5	Cleveland, Ohio	1836	June 30, 1922	888,519	796,841	560,663	43,929.0
6	St. Louis, Mo.	1822	Oct. 1, 1922	797,219	772,897	687,029	39,040.0
7	Baltimore, Md.	1796	June 30, 1923	773,580	733,826	558,485	50,560.0
8	Boston, Mass.	1822	July 31, 1922	770,932	748,060	670,585	27,634.8
9	Los Angeles, Calif.	1851	Dec. 31, 1922	657,738	576,673	319,198	250,651.0
10	Pittsburgh, Pa.	1816	June 30, 1923	620,367	588,343	533,905	29,866.0
11	San Francisco, Calif.	1850	Dec. 31, 1922	534,415	506,676	416,912	26,880.0
12	Buffalo, N. Y.	1832	Dec. 31, 1922	532,440	506,775	423,715	24,894.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
13	Milwaukee, Wis.	1846	June 30, 1923	484,595	457,147	373,857	16,885.3
14	Washington, D. C.	1802	Dec. 31, 1922	470,481	437,571	331,069	39,680.0
15	Newark, N. J.	1836	June 30, 1923	438,699	414,524	347,469	14,913.4
16	Minneapolis, Minn.	1867	June 30, 1923	409,125	380,582	301,408	31,834.0
17	Cincinnati, Ohio	1819	June 30, 1923	406,387	401,247	363,591	45,598.6
18	New Orleans, La.	1805	June 30, 1923	404,575	387,219	339,075	113,920.0
19	Kansas City, Mo.	1853	Oct. 21, 1922	346,598	324,410	248,381	37,395.0
20	Indianapolis, Ind.	1831	June 30, 1923	342,718	314,194	233,650	29,688.8
21	Rochester, N. Y.	1834	June 30, 1923	318,892	295,750	218,149	20,565.8
22	Seattle, Wash.	1869	June 30, 1923	[2] 315,312	315,312	237,194	43,840.0
23	Jersey City, N. J.	1827	June 30, 1923	309,034	298,103	267,779	8,320.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
24	Portland, Oreg.	1851	May 31, 1923	273,256	258,288	207,214	40,442.0
25	Denver, Colo.	1859	June 30, 1923	272,031	256,491	213,381	37,085.0
26	Toledo, Ohio	1837	June 30, 1923	269,338	243,164	168,497	18,440.2
27	Columbus, Ohio	1816	June 30, 1923	261,082	237,031	181,511	16,475.6
28	Louisville, Ky.	1824	Feb. 28, 1923	257,406	234,891	223,928	23,024.0
29	Providence, R. I.	1832	Mar. 31, 1923	242,036	237,595	224,326	11,410.0
30	St. Paul, Minn.	1854	June 30, 1923	241,891	234,698	214,744	33,388.8
31	Oakland, Calif.	1854	Dec. 31, 1922	236,682	216,261	150,174	31,591.0
32	Atlanta, Ga.	1847	June 30, 1923	222,963	200,616	154,839	19,634.7
33	Akron, Ohio	1836	June 30, 1923	[2] 208,435	208,435	69,067	15,990.0
34	Omaha, Nebr.	1857	June 30, 1923	204,382	191,601	124,096	23,686.0
35	Birmingham, Ala.	1871	Mar. 31, 1923	194,680	178,806	132,685	31,346.6
36	Worcester, Mass.	1848	May 31, 1923	191,637	179,754	145,986	23,781.8
37	Syracuse, N. Y.	1848	June 30, 1923	184,511	171,717	137,249	11,379.0
38	Richmond, Va.	1782	July 31, 1923	181,267	171,667	127,628	15,360.0
39	San Antonio, Tex.	1837	Nov. 30, 1922	180,835	161,379	96,614	22,860.5
40	Dallas, Tex.	1856	Oct. 31, 1922	173,696	158,976	92,104	16,538.8
41	New Haven, Conn.	1784	June 30, 1923	172,967	162,537	133,605	11,460.0
42	Memphis, Tenn.	1849	June 30, 1923	170,067	162,351	131,105	14,994.0
43	Dayton, Ohio	1841	June 30, 1923	165,530	152,559	116,577	10,107.0

[1] Population not estimated. Increase due to annexed territory.
[2] Population as of Jan. 1, 1920.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1923—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, 1923
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
44	Norfolk, Va	1845	June 30, 1923	159,089	115,777	67,452	5,120.0
45	Houston, Tex	1839	June 30, 1923	155,170	138,276	78,800	25,924.0
46	Youngstown, Ohio	1868	June 30, 1923	150,436	132,358	79,066	16,224.0
47	Grand Rapids, Mich	1850	Sept. 30, 1922	144,166	137,634	112,571	11,211.0
48	Springfield, Mass	1852	May 31, 1923	143,879	129,614	88,926	20,286.6
49	Bridgeport, Conn	1836	Sept. 30, 1922	[1] 143,555	143,555	102,054	9,370.0
50	Fort Worth, Tex	1872	Dec. 31, 1922	141,678	106,482	73,312	24,761.6
51	Scranton, Pa	1866	June 30, 1923	140,636	137,783	129,867	12,361.7
52	Paterson, N. J	1851	June 30, 1923	139,579	135,875	125,600	5,157.0
53	Hartford, Conn	1784	Sept. 30, 1922	[1] 138,036	138,036	98,915	10,162.9
54	Des Moines, Iowa	1857	Sept. 30, 1922	137,825	126,468	86,368	33,597.2
55	New Bedford, Mass	1847	May 31, 1923	129,861	121,217	96,652	12,152.9
56	Trenton, N. J	1792	June 30, 1923	127,390	119,289	96,815	4,707.0
57	Salt Lake City, Utah	1851	June 30, 1923	126,241	118,110	92,777	32,980.7
58	Camden, N. J	1828	June 30, 1923	124,157	116,309	94,538	4,915.0
59	Nashville, Tenn	1806	June 30, 1923	122,628	118,342	110,364	11,609.0
60	Fall River, Mass	1854	June 30, 1923	120,912	120,485	119,295	21,051.5
61	Albany, N. Y	1686	June 30, 1923	117,375	113,344	100,253	11,924.1
62	Wilmington, Del	1832	Dec. 31, 1922	116,648	110,168	87,411	4,495.1
63	Kansas City, Kans	1886	June 30, 1923	115,781	101,177	82,331	12,040.0
64	Lowell, Mass	1836	June 30, 1923	115,089	112,759	106,294	8,565.8
65	Flint, Mich	1855	Aug. 31, 1922	112,823	91,599	38,550	18,140.0
66	Erie, Pa	1851	July 1, 1923	112,571	93,372	66,525	12,486.7
67	Cambridge, Mass	1846	Sept. 30, 1922	111,069	109,694	104,839	4,002.4
68	Reading, Pa	1847	July 1, 1923	110,917	107,784	96,071	6,090.7
69	Yonkers, N. Y	1872	June 30, 1923	107,520	100,176	79,803	12,880.0
70	Duluth, Minn	1870	June 30, 1923	106,289	98,917	78,466	39,916.8
71	Spokane, Wash	1883	June 30, 1923	104,573	104,437	104,402	25,075.0
72	Elizabeth, N. J	1855	June 30, 1923	103,947	95,783	73,409	6,227.0
73	Utica, N. Y	1832	June 30, 1923	103,457	94,156	74,419	13,404.0
74	Lynn, Mass	1850	June 30, 1923	102,683	99,148	89,336	6,705.3
75	Tacoma, Wash	1875	June 30, 1923	101,731	96,965	83,743	25,168.0
76	Jacksonville, Fla	1822	June 30, 1923	100,046	91,558	57,699	9,824.0
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000						
77	Oklahoma City, Okla	1891	Dec. 31, 1922	99,760	91,295	64,205	11,048.1
78	Canton, Ohio	1854	June 30, 1923	99,248	87,091	50,217	8,028.9
79	Somerville, Mass	1871	June 30, 1923	98,807	93,091	77,236	2,517.8
80	Schenectady, N. Y	1798	June 30, 1923	98,773	88,723	72,826	6,497.5
81	Waterbury, Conn	1853	June 30, 1923	98,411	91,715	73,141	17,981.0
82	Tulsa, Okla	1903	Dec. 31, 1922	97,788	72,075	18,182	5,525.8
83	Lawrence, Mass	1853	June 30, 1923	97,289	94,270	85,892	4,316.9
84	Fort Wayne, Ind	1839	June 30, 1923	93,673	86,549	63,933	10,092.0
85	El Paso, Tex	1873	Sept. 30, 1922	93,089	77,560	39,279	8,640.0
86	Evansville, Ind	1847	June 30, 1923	90,569	85,264	69,647	5,577.0
87	Savannah, Ga	1789	June 30, 1923	89,448	83,252	65,064	4,473.0
88	Knoxville, Tenn	1815	Mar. 31, 1923	88,044	77,818	36,346	17,094.4
89	Allentown, Pa	1867	July 1, 1923	87,329	73,502	51,913	6,280.4
90	San Diego, Calif	1850	June 30, 1923	87,126	74,683	39,578	51,078.1
91	Bayonne, N. J	1869	June 30, 1923	84,398	76,754	55,545	2,544.0
92	Manchester, N. H	1846	June 30, 1923	81,383	78,384	70,063	20,520.0
93	Harrisburg, Pa	1860	July 1, 1923	81,129	75,917	64,186	3,861.0
94	Peoria, Ill	1845	June 30, 1923	79,675	76,121	66,950	6,035.5
95	Wichita, Kans	1871	June 30, 1923	79,261	72,217	52,450	12,504.0
96	St. Joseph, Mo	1853	Oct. 21, 1923	78,195	77,939	77,403	8,871.0

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

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1923—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, 1923
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued						
97	Sioux City, Iowa	1857	Sept. 30, 1922	77,854	71,227	47,828	28,020.0
98	South Bend, Ind	1865	June 30, 1923	76,859	70,983	53,684	9,867.5
99	Wilkes-Barre, Pa	1871	July 1, 1923	76,258	73,833	67,105	3,346.8
100	Binghamton, N. Y	1867	June 30, 1923	73,416	66,800	48,443	5,991.0
101	Portland, Me	1832	June 30, 1923	73,129	69,272	58,571	13,808.0
102	Rockford, Ill	1852	June 30, 1923	72,419	65,651	45,401	6,861.0
103	Troy, N. Y	1816	June 30, 1923	[1] 72,013	72,013	76,813	6,630.4
104	Charleston, S. C	1783	June 30, 1923	71,245	67,957	58,833	2,873.6
105	Little Rock, Ark	1831	June 30, 1923	70,916	65,142	45,941	10,154.4
106	Johnstown, Pa	1889	July 1, 1923	69,966	67,327	55,482	3,488.9
107	Sacramento, Calif	1863	June 30, 1923	69,950	65,908	44,696	8,774.0
108	East St. Louis, Ill	1865	June 30, 1923	69,729	66,767	58,547	8,627.0
109	Brockton, Mass	1881	May 31, 1923	69,553	66,254	56,878	13,677.9
110	Terre Haute, Ind	1833	June 30, 1923	69,439	66,083	58,157	5,759.0
111	Saginaw, Mich	1889	Dec. 31, 1922	69,168	61,903	50,510	10,368.0
112	Gary, Ind	1909	June 30, 1923	69,054	55,378	16,802	25,172.4
113	Pawtucket, R. I	1886	June 30, 1923	68,799	64,248	51,622	5,494.0
114	Hoboken, N. J	1855	June 30, 1923	[1] 68,166	68,166	70,324	830.0
115	Long Beach, Calif	1897	Dec. 31, 1922	67,268	55,593	17,809	9,308.7
116	Passaic, N. J	1873	June 30, 1923	67,111	63,841	54,773	2,001.7
117	Springfield, Ohio	1850	June 30, 1923	65,857	60,840	46,921	7,296.5
118	Chester Pa	1866	July 1, 1923	64,697	58,030	38,537	3,020.0
119	Hamtramck, Mich	1922	Aug. 31, 1923	64,671	48,615	3,559	1,527.0
120	Altoona, Pa	1868	July 1, 1923	64,458	60,331	52,127	2,653.9
121	Racine, Wis	1848	June 30, 1923	64,393	58,593	38,002	3,858.0
122	Lansing, Mich	1858	Oct. 31, 1922	64,244	57,327	31,229	7,082.0
123	New Britain, Conn	1871	Sept. 30, 1922	63,677	59,316	43,916	8,519.0
124	Mobile, Ala	1814	Mar. 31, 1922	63,638	60,777	51,521	9,155.2
125	Berkeley, Calif	1878	Dec. 31, 1922	62,191	56,036	40,434	5,494.7
126	Springfield, Ill	1840	Aug. 31, 1922	61,202	59,183	51,678	5,532.5
127	Holyoke, Mass	1873	May 31, 1923	61,073	60,203	57,730	13,544.9
128	Highland Park, Mich	1918	Dec. 31, 1922	60,567	46,499	4,120	1,895.0
129	Davenport, Iowa	1851	Sept. 30, 1922	60,290	56,727	43,028	10,393.0
130	Chattanooga, Tenn	1851	Mar. 31, 1923	60,001	57,895	44,604	7,475.2
131	Bethlehem, Pa	1918	July 1, 1923	59,628	50,358	12,837	11,172.0
132	Lincoln, Nebr	1871	Feb. 28, 1923	58,397	54,948	43,973	8,021.0
133	Niagara Falls, N. Y	1892	June 30, 1923	58,082	50,760	30,445	5,900.0
134	Covington, Ky	1834	June 30, 1923	57,877	57,121	53,270	3,837.0
135	Haverhill, Mass	1870	June 30, 1923	57,405	53,884	44,115	21,192.8
136	Portsmouth, Va	1858	June 30, 1923	57,341	54,387	33,190	3,200.0
137	Huntington, W. Va	1872	Dec. 31, 1922	57,026	50,177	31,161	8,532.0
138	East Orange, N. J	1899	June 30, 1922	56,601	50,710	34,371	2,516.0
139	Macon, Ga	1832	June 30, 1923	56,331	52,995	40,665	5,966.0
140	Wheeling, W. Va	1836	Dec. 31, 1922	[1] 56,208	56,208	41,641	6,508.4
141	Cicero, Ill	1869	June 30, 1923	55,968	44,995	14,557	3,678.5
142	Roanoke, Va	1884	June 30, 1923	55,502	50,842	34,874	5,760.0
143	Tampa, Fla	1887	Nov. 30, 1922	55,310	51,608	37,782	8,168.8
144	Lancaster, Pa	1818	Nov. 30, 1922	54,929	53,150	47,227	2,530.0
145	Winston-Salem, N. C	1913	Nov. 30, 1922	54,885	48,395	22,700	4,853.0
146	Shreveport, La	1839	June 30, 1923	54,590	43,874	28,015	8,486.0
147	Jackson, Mich	1843	June 30, 1923	54,482	48,374	31,433	5,653.0
148	Augusta, Ga	1798	June 30, 1923	54,264	52,548	41,040	6,012.0
149	Fresno, Calif	1885	Dec. 31, 1922	54,086	45,086	24,892	5,432.1

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

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1923—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, 1923
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued						
150	Quincy, Mass	1889	June 30, 1923	53,368	47,876	32,642	10,567.6
151	Pasadena, Calif	1886	Dec. 31, 1922	52,577	45,354	30,291	10,163.2
152	Topeka, Kans	1857	June 30, 1923	52,555	50,022	43,684	5,460.0
153	Atlantic City, N. J	1854	June 30, 1923	52,349	50,707	46,150	7,362.0
154	Kalamazoo, Mich	1884	June 30, 1923	51,749	48,403	39,437	5,285.0
155	Lakewood, Ohio	1911	June 30, 1923	51,304	41,732	15,181	3,474.0
156	Malden, Mass	1882	June 30, 1923	50,797	49,187	44,404	3,252.1
157	Charlotte, N. C	1816	Nov. 30, 1922	50,040	46,338	34,014	8,167.0
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000						
158	Cedar Rapids, Iowa	1850	Sept. 30, 1922	49,177	45,566	32,811	7,805.0
159	Wichita Falls, Tex	1899	Sept. 30, 1922	49,052	40,079	8,200	6,787.7
160	York, Pa	1887	July 1, 1923	48,506	47,512	44,750	2,220.0
161	Elmira, N. Y	1864	June 30, 1923	48,354	45,393	37,176	4,451.2
162	Newton, Mass	1873	June 30, 1923	48,305	46,054	39,806	11,457.0
163	Bay City, Mich	1865	Dec. 31, 1922	48,292	47,554	45,166	6,316.8
164	McKeesport, Pa	1891	July 1, 1923	48,255	46,781	42,694	2,240.0
165	New Castle, Pa	1869	July 1, 1923	48,058	44,938	36,280	5,000.0
166	Decatur, Ill	1856	Oct. 31, 1923	47,799	43,818	31,140	4,744.3
167	Oak Park, Ill	1902	June 30, 1923	47,217	39,858	19,444	2,880.0
168	Chelsea, Mass	1857	June 30, 1923	47,052	43,184	32,452	1,191.6
169	Kenosha, Wis	1850	June 30, 1923	46,662	40,472	21,371	3,680.0
170	Hammond, Ind	1884	June 30, 1923	46,609	36,004	20,925	13,300.5
171	Galveston, Tex	1839	Dec. 31, 1922	46,502	44,255	36,981	4,985.6
172	Mount Vernon, N. Y	1892	Oct. 31, 1922	46,171	42,726	30,919	2,644.4
173	Beaumont, Tex	1881	Dec. 31, 1923	45,897	40,422	20,640	6,464.0
174	Woonsocket, R. I	1888	June 30, 1923	45,432	43,496	38,125	5,532.0
175	Pittsfield, Mass	1891	June 30, 1923	45,239	41,763	32,121	26,048.6
176	Perth Amboy, N. J	1871	June 30, 1923	45,162	41,707	32,121	2,958.0
177	Montgomery, Ala	1837	Dec. 31, 1923	45,108	43,464	38,136	4,371.0
178	Stockton, Calif	1850	June 30, 1923	44,897	40,296	23,253	5,396.2
179	Medford, Mass	1892	June 30, 1923	44,782	39,038	23,150	5,253.0
180	Lima, Ohio	1871	June 30, 1923	44,757	41,326	30,508	4,060.0
181	Charleston, W. Va	1818	Dec. 31, 1923	44,741	39,608	22,996	2,964.0
182	Lexington, Ky	1832	June 30, 1923	43,673	41,534	35,099	3,210.0
183	Greensboro, N. C	1808	Nov. 30, 1922	43,525	19,861	15,895	11,175.0
184	Pueblo, Colo	1873	June 30, 1923	43,519	43,050	41,747	7,188.4
185	Salem, Mass	1836	June 30, 1923	[1] 42,529	42,529	43,697	5,113.5
186	Madison, Wis	1853	June 30, 1923	42,519	38,378	25,531	4,108.8
187	Everett, Mass	1892	June 30, 1923	42,511	40,120	33,484	2,150.7
188	Butte, Mont	1879	Oct. 31, 1923	42,257	41,611	39,165	3,319.0
189	Fitchburg, Mass	1872	May 31, 1923	42,155	41,029	37,826	17,583.6
190	East Chicago, Ind	1893	June 30, 1923	42,084	35,967	19,098	6,396.0
191	San Jose, Calif	1850	May 31, 1923	41,903	39,642	28,946	4,836.0
192	Williamsport, Pa	1866	July 1, 1923	41,762	36,198	31,860	5,619.2
193	West Hoboken, N. J	1888	June 30, 1923	41,758	40,074	35,403	546.0
194	Evanston, Ill	1892	June 30, 1923	41,465	37,234	24,978	4,828.9
195	Hamilton, Ohio	1854	June 30, 1923	41,458	39,675	35,279	3,768.2
196	Brookline, Mass	1705	June 30, 1923	41,336	37,748	27,792	4,240.3
197	Jamestown, N. Y	1886	Aug. 31, 1922	41,010	38,917	31,297	5,397.5
198	Springfield, Mo	1855	Dec. 31, 1922	41,000	39,631	35,201	5,033.1
199	Waco, Tex	1856	Sept. 30, 1922	40,956	38,500	26,425	4,883.2
200	Muskegon, Mich	1870	June 30, 1923	40,718	36,570	24,062	4,260.0
201	Lorain, Ohio	1894	June 30, 1923	40,527	37,295	28,883	6,500.0
202	Muncie, Ind	1865	June 30, 1923	40,321	36,524	24,005	4,558.0

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

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1923—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, 1923
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued						
203	Pontiac, Mich	1861	Oct. 31, 1922	40,034	34,273	14,532	4,410.0
204	Chicopee, Mass	1890	May 31, 1923	40,018	36,214	25,401	14,661.4
205	Joliet, Ill	1852	June 30, 1923	39,801	38,442	34,670	2,499.2
206	Columbia, S. C	1805	June 30, 1923	39,688	37,524	26,319	3,831.0
207	Superior, Wis	1889	Mar. 31, 1923	[1] 39,671	39,671	40,384	23,400.0
208	Dubuque, Iowa	1840	Sept. 30, 1922	39,323	39,141	38,494	6,080.0
209	Battle Creek, Mich	1859	Sept. 30, 1922	39,250	36,164	25,267	3,678.0
210	Aurora, Ill	1857	June 30, 1923	39,051	36,397	29,807	4,446.4
211	Waterloo, Iowa	1868	Sept. 30, 1922	38,930	36,230	26,693	8,287.0
212	New Rochelle, N. Y	1899	June 30, 1923	38,860	36,213	28,867	6,400.0
213	Stamford, Conn	1893	June 15, 1923	38,642	35,096	25,138	4,465.0
214	Taunton, Mass	1864	May 31, 1923	38,148	37,137	34,259	30,266.0
215	Council Bluffs, Iowa	1853	Sept. 30, 1922	38,107	36,162	29,292	11,562.8
216	Portsmouth, Ohio	1815	June 30, 1923	37,648	33,011	23,481	6,918.4
217	Rock Island, Ill	1899	Sept. 30, 1922	37,625	35,177	24,335	5,947.0
218	Poughkeepsie, N. Y	1854	June 30, 1923	37,545	35,000	27,936	1,782.0
219	Quincy, Ill	1839	Oct. 31, 1922	37,478	35,978	36,587	4,200.0
220	Austin, Tex	1839	June 30, 1923	36,683	34,876	29,860	10,161.0
221	Auburn, N. Y	1848	Dec. 31, 1922	36,663	36,192	34,668	5,390.0
222	New Brunswick, N. J	1863	June 30, 1923	36,090	32,779	23,388	3,205.0
223	Easton, Pa	1887	July 1, 1923	35,720	33,813	28,523	2,226.1
224	Newport News, Va	1896	Dec. 31, 1922	[1] 35,596	35,596	20,205	1,920.0
225	Danville, Ill	1867	Oct. 31, 1922	35,400	33,776	27,871	6,290.0
226	Ogden, Utah	1861	June 30, 1923	35,391	32,804	25,580	10,565.9
227	Wilmington, N. C	1866	Nov. 30, 1922	35,327	33,372	25,748	3,534.0
228	Hazleton, Pa	1892	July 1, 1923	34,737	32,277	25,452	3,827.2
229	Orange, N. J	1872	June 30, 1923	34,629	33,268	29,630	1,414.4
230	Kokomo, Ind	1865	June 30, 1923	34,565	30,067	17,010	3,366.6
231	Amsterdam, N. Y	1885	June 30, 1923	34,336	33,524	31,267	3,484.3
232	Petersburg, Va	1854	Dec. 31, 1922	33,939	31,012	24,127	2,560.0
233	Pensacola, Fla	1822	June 30, 1923	33,937	31,035	22,982	6,500.0
234	Norristown, Pa	1812	June 30, 1923	33,920	32,319	27,875	2,265.0
235	Lewiston, Me	1863	Aug. 31, 1922	33,314	31,791	26,247	22,100.0
236	Oshkosh, Wis	1853	June 30, 1923	33,197	33,162	33,062	5,018.7
237	Green Bay, Wis	1854	June 30, 1923	33,100	31,017	25,236	8,169.3
238	Columbus, Ga	1828	May 31, 1923	33,063	31,125	20,554	2,304.0
239	Watertown, N. Y	1869	May 31, 1922	32,888	31,285	26,730	5,433.6
240	Moline, Ill	1872	Sept. 30, 1922	32,321	30,734	24,199	4,183.2
241	Sheboygan, Wis	1853	Sept. 30, 1922	32,245	30,955	26,398	2,998.0
242	Waltham, Mass	1884	July 31, 1923	32,051	30,915	27,834	7,940.4
243	Newport, R. I	1784	June 28, 1923	31,374	30,255	27,149	4,445.0
244	Muskogee, Okla	1898	Dec. 31, 1922	31,312	30,277	25,278	5,446.9
245	Newburgh, N. Y	1865	June 30, 1923	31,288	30,366	27,805	2,257.3
246	La Crosse, Wis	1856	June 30, 1923	[1] 30,421	30,421	30,417	6,364.8
247	Lynchburg, Va	1805	July 31, 1923	30,281	30,070	29,494	3,200.0
248	Colorado Springs, Colo	1878	June 30, 1923	[1] 30,105	30,105	29,078	5,895.8

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1923

[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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	Grand total		$2,132,309,613	$2,404,030,021	$592,448,174	$5,128,787,808	$610,599,015	$2,361,049,079	$2,157,139,714
	Group I		1,115,859,483	1,411,725,168	269,324,845	2,796,909,496	274,088,305	1,188,621,436	1,334,199,755
	Group II		254,213,880	319,794,862	92,977,976	666,986,718	96,773,819	284,464,157	285,748,742
	Group III		374,840,412	348,147,468	116,994,357	839,982,237	118,378,599	440,220,106	281,383,532
	Group IV		237,763,631	205,434,391	71,829,237	515,027,259	75,640,862	277,279,237	162,107,160
	Group V		149,632,207	118,928,132	41,321,759	309,882,098	45,717,430	170,464,143	93,700,525
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	NEW YORK, N. Y		$412,190,333	$678,724,846	$32,913,664	$1,123,828,843	$26,035,031	$429,030,102	$668,763,710
	General treasury	Dec. 31, 1923	350,075,144	562,830,736	17,604,508	930,510,388	15,696,472	418,445,738	496,368,178
	Mortgage tax fund	Dec. 31, 1923	3,276,298	3,228,626		6,504,924		48,630	6,456,294
	Foreign insurance tax fund	Dec. 31, 1923	446,985	614,567		1,061,552		465,180	596,372
	Cash in transit	Dec. 31, 1923		1,019,132	550,438	1,569,570	1,019,132		550,438
	Sinking funds	Dec. 31, 1923	47,008,593	71,078,958	7,777,105	125,864,656	2,123,251	235,794	123,505,611
	Public trust funds	Dec. 31, 1923	9,304,789	12,648,207	1,236,052	23,189,048	2,079,749	9,834,760	11,274,539
	Investment funds	Dec. 31, 1923	2,078,524	7,938,815		10,017,339			10,017,339
	Private trust funds	Dec. 31, 1923		19,365,805	5,745,561	25,111,366	5,116,427		19,994,939
2	CHICAGO, ILL		168,007,174	238,472,600	63,310,783	469,790,557	65,876,048	164,254,356	239,660,153
	City corporation		84,838,786	90,034,951	56,149,279	231,023,016	56,522,982	83,836,925	90,663,109
	General treasury	Dec. 31, 1923	73,442,553	55,485,185	26,390,849	155,318,587	27,126,548	80,949,998	47,242,041
	Library fund	Dec. 31, 1923	9,240	10,383	6,180	25,806	9,782	16,024	
	Public trust funds	Sept. 30, Dec. 31, 1923	1,581,885	4,407,738	961,722	6,951,345	1,202,184	2,839,367	2,909,794
	Investment funds	Dec. 31, 1923	9,805,105	29,421,538	28,271,296	67,497,939	27,449,744	31,536	40,016,659
	Private trust funds	Dec. 31, 1923		710,107	519,232	1,229,339	734,724		494,615
	County		14,954,702	107,696,526	2,554,745	125,205,973	1,231,326	14,162,378	109,812,269
	General treasury	Nov. 30, 1923	14,924,941	8,040,123	2,493,467	25,458,531	1,202,085	14,156,470	10,099,976
	County-as-agent fund	Nov. 30, 1923		99,615,629		99,615,629			99,615,629
	Public trust fund	May 31, 1923	18,036	39,419	5,552	63,007	8,063	5,908	49,036
	Investment fund	Nov. 30, 1923	11,725	1,355	55,421	68,501	20,873		47,628
	Private trust fund	Nov. 30, 1923			305	305	305		
	School district		51,356,374	24,656,095	2,583,145	78,595,614	2,259,667	43,678,002	32,657,945
	General treasury	June 30, 1923	46,138,936	23,772,138	2,281,596	72,192,670	1,921,727	43,240,914	27,030,029
	Public trust funds	June 30, Dec. 31, 1923	5,188,912	383,957	301,549	5,874,418	337,940	437,088	5,099,390
	Investment fund	June 30, 1923	28,526	500,000		528,526			528,526

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued								
2	CHICAGO, ILL.—Continued.								
	Park district		$10,091,328	$8,771,120	$2,023,194	$20,885,642	$3,663,588	$12,954,195	$4,267,859
	General treasury	Feb. 28, Mar. 31, Apr. 30, May 9, May 31, June 30, July 31, Dec. 31, 1923.	9,587,587	7,106,605	1,549,628	18,243,820	3,393,957	12,549,536	2,300,327
	Sinking funds	Feb. 28, Mar. 31, Apr. 30, Dec. 31, 1923.	273,442	841,453	375,090	1,489,985	100,752	216,077	1,173,156
	Public trust funds	June 30, Dec. 31, 1923	211,949	508,507	21,794	742,250	26,886	188,582	526,782
	Investment funds	Feb. 28, May 31, Apr. 30, 1923.	18,350	287,582	37,625	343,557	96,127		247,430
	Private trust funds	Feb. 28, Mar. 31, Apr. 30, Dec. 31, 1923.		26,973	39,057	66,030	45,866		20,164
	Sanitary district		6,765,984	7,313,908	420	14,080,312	2,198,485	9,622,856	2,258,971
	General treasury	Dec. 31, 1923	6,765,984	7,313,908	420	14,080,312	2,198,485	9,622,856	2,258,971
3	PHILADELPHIA, PA		98,104,005	47,898,992	23,383,049	169,386,046	20,710,356	105,876,381	42,799,309
	City corporation		71,627,154	39,896,391	16,392,269	127,915,814	15,811,559	75,409,389	36,694,866
	General treasury	Dec. 31, 1923	55,305,802	20,862,015	15,482,720	91,650,537	12,842,308	59,778,745	19,029,484
	Special assessment fund	Dec. 31, 1923	998,485			998,485		998,485	
	Library fund	Dec. 31, 1923	18,153	504,867	77,007	600,027	79,115	520,912	
	Museum fund	Dec. 31, 1923	142,614	59,728	26,191	228,533	16,193	212,340	
	Sinking fund	Dec. 31, 1923	2,216,853	15,114,070	524,018	17,854,941	1,864,697	9,970,950	6,019,294
	Public trust funds	Dec. 31, 1923	8,535,391	3,342,620	248,741	12,126,752	961,976	3,907,689	7,257,087
	Investment funds	Dec. 31, 1923	4,409,856	13,000	27,797	4,450,653	41,394	20,268	4,388,991
	Private trust funds	Dec. 31, 1923		91	5,795	5,886	5,876		10
	School district		26,283,607	7,931,361	6,960,958	41,175,926	4,870,368	30,279,155	6,026,403
	General treasury	Dec. 31, 1923	26,032,077	6,648,650	6,780,103	39,460,830	4,592,978	30,114,944	4,752,908
	Sinking fund	Dec. 31, 1923	196,076	853,375	142,872	1,192,323	246,357		945,966
	Public trust fund	Dec. 31, 1923	23,330	178,953	1,260	203,543	714	162,683	40,146
	Investment fund	Dec. 31, 1923	32,124	250,383	36,723	319,230	30,319	1,528	287,383
	Poor district		193,244	71,240	29,822	294,306	28,429	187,837	78,040
	General treasury	Mar. 31, Dec. 31, 1923	192,234	63,240	29,475	284,949	27,656	187,593	69,700
	Public trust funds	Dec. 31, 1923	1,010	8,000	347	9,357	773	244	8,340

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4	DETROIT, MICH.		87,361,027	133,635,781	7,095,170	228,091,978	5,902,412	105,994,981	116,194,585
	City corporation		79,272,911	121,670,341	5,821,102	206,764,354	3,364,008	98,303,524	105,096,822
	General treasury	June 30, 1923	72,734,597	110,107,533	3,417,208	186,259,338		96,511,459	89,747,879
	Welfare department funds	June 30, 1923	4,563	7,500	1,979	14,042	693	13,349	
	Cash in transit	June 30, 1923			34,000	34,000			34,000
	Sinking funds	June 30, 1923	6,354,048	11,229,154	2,327,719	19,910,921	3,315,755	1,727,812	14,867,354
	Public trust funds	June 30, 1923	119,238	110,566	27,808	257,612	35,252	50,904	171,456
	Investment funds	June 30, 1923	60,465	104,400		164,865			164,865
	Private trust funds	June 30, 1923		111,188	12,388	123,576	12,308		111,268
	County		8,088,116	11,965,440	1,274,068	21,327,624	2,538,404	7,691,457	11,097,763
	General treasury	Nov. 30, 1923	8,049,276	2,195,849	1,194,546	11,439,671	2,501,145	7,671,452	1,267,074
	County-as-agent fund	Nov. 30, 1923		9,466,288		9,466,288			9,466,288
	Soldiers' relief commission	Nov. 30, 1923		20,196	74	20,270	265	20,005	
	Sinking fund	Nov. 30, 1923	38,840	270,618	47,838	357,296	1,782		355,514
	Private trust funds	Nov. 30, 1923		12,489	31,610	44,099	35,212		8,887
5	CLEVELAND, OHIO		59,463,465	69,450,362	43,027,511	171,941,338	48,189,359	62,781,886	60,970,093
	City corporation		32,534,272	20,653,760	15,007,753	68,195,785	21,347,017	33,412,093	13,436,675
	General treasury	Dec. 31, 1923	22,613,770	15,681,212	10,285,219	48,580,201	17,517,432	28,159,483	2,903,286
	Fee and special fund	Dec. 31, 1923	121,821			121,821		121,821	
	Annexed territory fund	Dec. 31, 1923			177,044	177,044			177,044
	Sinking funds	Dec. 31, 1923	9,771,991	4,411,305	4,124,618	18,307,914	3,336,779	4,762,464	10,208,671
	Public trust funds	Dec. 31, 1923	26,690	334,021	94,562	455,273	86,926	368,325	22
	Private trust funds	Dec. 31, 1923		227,222	326,310	553,532	405,880		147,652
	County		5,287,298	43,437,171	11,502,727	60,227,196	7,458,360	7,703,926	45,064,910
	General treasury	Aug. 31, 1923	3,856,057	3,676,605	5,753,266	13,285,328	6,010,258	7,167,508	107,562
	County-as-agent fund	Aug. 31, 1923		39,473,387	4,527,730	44,001,117	35,801		43,965,316
	Sinking funds	Aug. 31, 1923	1,431,241	175,907	963,359	2,570,507	1,044,545	536,418	989,544
	Private trust funds	Aug. 31, 1923		111,872	258,372	370,244	367,756		2,488
	School district		21,641,895	5,359,431	16,517,031	43,518,357	19,383,982	21,665,867	2,468,508
	General treasury	Aug. 31, 1923	17,412,033	3,128,372	12,482,568	33,022,973	13,549,705	18,913,565	559,703
	Fee and special funds	Mar. 31, Aug. 31, 1923	66,410			66,410		66,410	
	Library fund	Mar. 31, 1923	976,855	1,996,612	2,943,211	5,916,678	4,814,226	1,097,662	4,790
	Sinking funds	Mar. 31, Aug. 31, 1923	3,159,071	233,470	1,020,553	4,413,094	991,245	1,588,230	1,833,619
	Investment fund	Aug. 31, 1923	27,526	977	70,699	99,202	28,806		70,396
6	ST. LOUIS, MO		36,692,013	9,668,550	9,622,923	55,983,486	12,787,920	32,596,693	10,598,873
	City corporation		25,468,074	8,568,543	5,108,368	39,144,985	6,716,029	23,032,405	9,396,551
	General treasury	Apr. 9, 1923	23,213,660	3,278,513	2,911,098	29,403,271	4,617,899	20,597,146	4,188,226
	Collector's fund	Apr. 9, 1923	302,898			302,898		205,178	97,720
	Circuit court fee fund	Dec. 31, 1923	139,939			139,939		129,918	10,021
	Probate court fee fund	Dec. 31, 1923	70,880			70,880		55,288	15,592
	Public improvement fund	Apr. 9, 1923	1,347,156	96,824		1,443,980		1,443,980	
	Convict labor account	Apr. 9, 1923	45,402			45,402		45,402	
	Library fund	Apr. 9, 1923	17,628	401,933	15,295	434,856	4,609	394,354	35,893
	Museum fund	Apr. 20, 1923	2,828		10,284	13,112	5,497	1,650	5,965
	State revenue fund	Apr. 9, 1923		2,986,805		2,986,805			2,986,805
	Sinking funds	Apr. 9, 1923	200,100	1,498,436	2,113,611	3,812,147	2,017,707		1,794,440
	Public trust funds	Feb. 28, Apr. 9, Dec. 31, 1923.	94,873	248,655	55,886	399,414	49,467	159,328	190,619
	Investment funds	Apr. 9, 30, 1923	32,710	38,625		71,335		161	71,174
	Private trust funds	Apr. 9, 1923		18,752	2,194	20,946	20,850		96

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued								
6	ST. LOUIS, MO.—Continued.								
	School district		$11,223,939	$1,100,007	$4,514,555	$16,838,501	$6,071,891	$9,564,288	$1,202,322
	General treasury	June 30, 1923	10,626,709	191,017	4,054,473	14,872,199	5,415,284	9,406,330	50,585
	Lunch-room fund	June 30, 1923	1,953	275,791	37,669	315,413	53,840		261,573
	Sinking fund	June 30, 1923	369,775	61,282	387,261	818,318	548,084	120,000	150,234
	Public trust funds	June 30, 1923	222,306	167,432	4,777	394,515	7,243	37,942	349,330
	Investment fund	June 30, 1923	3,196	4,000	21,875	29,071	25,859	16	3,196
	Private trust funds	June 30, 1923		400,485	8,500	408,985	21,581		387,404
7	BALTIMORE, MD.		34,540,243	23,354,453	3,346,087	61,240,783	2,496,153	44,178,580	14,566,050
	General treasury	Dec. 31, 1923	33,088,888	14,887,415	3,178,565	51,154,868	2,334,858	44,070,156	4,749,854
	Sinking fund	Dec. 31, 1923	1,344,603	8,440,326	136,773	9,921,702	122,518		9,799,184
	Public trust funds	Dec. 31, 1923	96,057	24,030	17,894	137,981	16,336	108,424	13,221
	Investment fund	Dec. 31, 1923	10,695		10,439	21,134	21,134		
	Private trust fund	Dec. 31, 1923		2,682	2,416	5,098	1,307		3,791
8	BOSTON, MASS.		59,363,814	43,180,024	13,757,524	116,301,362	11,421,898	60,280,134	44,599,330
	General treasury	Jan. 31, 1924	53,801,338	27,791,303	9,524,055	91,116,696	7,891,922	53,798,234	29,426,540
	County fund	Jan. 31, 1924	523,485	2,315,504	39,333	2,878,322	24,087	2,704,110	150,125
	Teachers' pension fund	Jan. 31, 1924	2,218			2,218		2,218	
	Library fund	Jan. 31, 1924			4,357	4,357	4,094	263	
	Public welfare fund	Jan. 31, 1924	377,974	1,353,148	1,785	1,732,907	970	1,353,686	378,251
	Sinking fund	Jan. 31, 1924	1,546,368	6,810,110	2,923,792	11,280,270	2,075,712		9,204,558
	Public trust funds	Jan. 31, 1924	1,454,665	1,931,683	549,726	3,936,074	624,343	879,297	2,432,434
	Investment funds	Jan. 31, 1924	1,657,766	2,839,317	437,700	4,934,783	534,864	1,542,326	2,857,593
	Private trust funds	Jan. 31, 1924		138,959	276,776	415,735	265,906		149,829
9	LOS ANGELES, CALIF.		57,583,733	78,333,305	32,627,610	168,544,648	40,437,162	67,657,007	60,450,479
	City corporation		32,410,497	16,596,017	14,721,016	63,727,530	16,042,785	37,065,538	10,619,207
	General treasury	June 30, 1923	30,636,908	10,266,964	9,236,080	50,139,952	10,406,662	32,708,910	7,024,380
	Special assessment fund	June 30, 1923	1,390,657	40,407		1,431,064		1,431,064	
	Convict labor account	June 30, 1923	92,481			92,481		92,481	
	Light and water emergency fund.	June 30, 1923			41,000	41,000	41,000		
	Miscellaneous funds	June 30, 1923			45,821	45,821			45,821
	Sinking funds	June 30, 1923	145,568	4,484,608	4,963,633	9,593,809	5,089,060	2,690,936	1,813,813

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	Public trust funds	June 30, 1923	7,585	141,030	109,349	257,964	74,653	142,147	41,164
	Investment funds	June 30, 1923	137,298	365,110	309	502,717	7,724		494,993
	Private trust funds	June 30, 1923		1,297,898	324,824	1,622,722	423,686		1,199,036
	County		14,410,595	45,287,866	10,467,557	70,166,018	13,177,070	9,497,079	47,491,869
	General treasury	June 30, 1923	13,768,080	2,774,278	5,037,115	21,579,473	6,288,725	9,215,904	6,074,844
	County-as-agent fund	June 30, 1923		40,557,876	3,704,057	44,261,933	4,755,358		39,506,575
	Sinking funds	June 30, 1923	570,453	83,111	361,784	1,015,348	408,811	273,688	332,849
	Public trust funds	June 30, 1923	46,817	15,950	12,001	74,768	4,145	7,487	63,136
	Investment fund	June 30, 1923	25,245	136,620		161,865			161,865
	Private trust fund	June 30, 1923		1,720,031	1,352,600	3,072,631	1,720,031		1,352,600
	School district		10,762,641	16,449,422	7,439,037	34,651,100	11,217,307	21,094,390	2,339,403
	General treasury	June 30, 1923	8,995,014	15,103,170	5,859,149	29,957,333	8,906,920	20,299,645	750,768
	Sinking fund	June 30, 1923	1,722,701	481,352	1,579,888	3,783,941	2,310,387	794,745	678,809
	Investment fund	June 30, 1923	44,926	864,900		909,826			909,826
10	PITTSBURGH, PA		39,300,457	15,029,338	16,289,949	70,619,744	17,447,388	42,387,739	10,784,617
	City corporation		20,024,587	6,445,879	7,673,444	34,143,910	6,246,730	20,684,369	7,212,811
	General treasury	Dec. 31, 1923	19,788,433	3,452,557	6,689,225	29,930,215	4,883,126	20,146,897	4,900,192
	Bridge fund	Dec. 31, 1923	1,270		2,074	3,344	56	3,288	
	Library fund	Dec. 31, 1923	22,472	449,440	49,200	521,112	60,000	460,722	390
	Sinking fund	Dec. 31, 1923	128,699	2,423,299	854,374	3,406,372	1,246,523		2,159,849
	Public trust funds	Dec. 31, 1923	60,114	38,468	25,573	124,155	9,425	73,462	41,268
	Investment funds	Dec. 31, 1923	23,599	82,115	52,998	158,712	47,600		111,112
	County		6,917,496	3,885,372	3,043,205	13,846,073	3,600,293	8,971,154	1,274,626
	General treasury	Dec. 31, 1923	4,172,636	3,501,152	1,640,010	9,313,798	2,017,079	7,111,546	185,173
	Tuberculosis sanatorium, hospital for insane, and home for poor fund.	Dec. 31, 1923	540,279	47,020	216,839	804,138	277,014	461,257	65,867
	Workhouse fund	Dec. 31, 1923	201,401	31,755	158,711	391,867	129,022	255,760	7,085
	Training school fund	Dec. 31, 1923		54,230	50,921	105,151	491	104,660	
	Mothers' pension fund	Dec. 31, 1923		62,205		62,205	6,280	55,607	318
	Sinking funds	Dec. 31, 1923	1,985,739	167,636	923,923	3,077,298	1,112,136	951,851	1,013,311
	Public trust fund	Dec. 31, 1923	17,441	21,374	52,801	91,616	58,271	30,473	2,872
	School district		12,358,374	4,698,087	5,573,300	22,629,761	7,600,365	12,732,216	2,297,180
	General treasury	Dec. 31, 1923	12,274,393	3,261,018	4,506,499	20,041,910	6,183,156	12,065,933	1,792,821
	Sinking fund	Dec. 31, 1923	57,919	1,399,659	747,750	2,205,328	1,062,205	666,283	476,840
	Public trust fund	Dec. 31, 1923	26,062		265,424	291,486	288,244		3,242
	Private trust funds	Dec. 31, 1923		37,410	53,627	91,037	66,760		24,277
11	SAN FRANCISCO, CALIF		31,744,107	36,527,840	10,652,382	78,924,329	8,519,306	37,736,226	32,668,797
	General treasury	June 30, 1923	29,196,785	16,675,544	7,578,117	53,450,446	5,207,316	35,591,005	12,652,125
	Special assessment fund	June 30, 1923	1,083,799			1,083,799		1,083,799	
	Municipal railway accident insurance fund.	June 30, 1923		47,870	91,843	139,713	104,250	8,958	26,505
	Sinking fund	June 30, 1923		2,667,081	2,204,156	4,871,237	2,147,943		2,723,294
	Public trust funds	June 30, 1923	435,831	765,663	69,508	1,271,002	3,243	586,646	681,113
	Investment funds	June 30, 1923	1,027,692	14,716,513	377,687	16,121,892	637,893	465,818	15,018,181
	Private trust fund	June 30, 1923		1,655,169	331,071	1,986,240	418,661		1,567,579

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued								
12	BUFFALO, N. Y.		$31,509,112	$37,449,077	$13,298,193	$82,256,382	$14,265,272	$35,847,351	$32,143,759
	City corporation		28,017,478	30,962,692	12,304,923	71,285,093	12,610,662	32,288,737	26,385,694
	General treasury	June 30, 1923	27,092,917	20,705,305	6,077,549	53,875,771	8,280,436	31,283,430	14,311,905
	City and county hall fund	June 30, 1923	191	3	1,576	1,770	1,767		3
	Library funds	June 30, Dec. 31, 1923	22,257	346,215	38,621	407,093	27,347	378,725	1,021
	Sinking funds	June 30, 1923	442,832	4,015,421	4,329,343	8,787,596	3,625,675	287,490	4,874,431
	Public trust funds	June 30, Dec. 31, 1923	399,184	178,579	124,471	702,234	191,139	339,092	172,003
	Investment funds	June 30, 1923	60,097	5,344,466	1,705,468	7,110,031	450,030		6,660,001
	Private trust funds	June 30, 1923		372,703	27,895	400,598	34,268		366,330
	County		3,491,634	6,486,385	993,270	10,971,289	1,654,610	3,558,614	5,758,065
	General treasury	Dec. 31, 1923	3,491,482	919,753	168,860	4,580,095	781,435	3,558,614	240,046
	County-as-agent fund	Dec. 31, 1923		5,341,261	308,702	5,649,963	293,978		5,355,985
	City and county hall fund	Dec. 31, 1923	152	2	1,246	1,400	1,398		2
	Private trust fund	Dec. 31, 1923		225,369	514,462	739,831	577,799		162,032
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
13	MILWAUKEE, WIS.		$30,218,734	$37,227,849	$9,346,596	$76,793,179	$7,916,414	$32,548,359	$36,328,406
	City corporation		25,114,221	32,626,225	6,931,400	64,671,846	5,509,955	27,521,438	31,640,453
	General treasury	Dec. 31, 1923	24,522,958	18,916,521	6,700,862	50,140,341	5,241,872	27,253,400	17,645,069
	Sinking fund	Dec. 31, 1923	4,772	404,433		409,205	2,486		406,719
	Public trust funds	Apr. 30, Aug. 31, Dec. 31, 1923.	379,807	561,672	57,328	998,807	142,667	268,038	588,102
	Investment fund	Dec. 31, 1923	206,684	12,029,962		12,236,646			12,236,646
	Private trust funds	Dec. 31, 1923		713,637	173,210	886,847	122,930		763,917
	County		5,104,513	4,601,624	2,415,196	12,121,333	2,406,459	5,026,921	4,687,953
	General treasury	Dec. 31, 1923	5,102,306	287,766	2,314,134	7,704,206	2,273,666	5,026,921	403,619
	County-as-agent fund	Dec. 31, 1923		3,271,833	504	3,272,337	1,742		3,270,595
	License fund	Dec. 31, 1923		12,378		12,378			12,378
	Investment fund	Dec. 31, 1923	2,207			2,207			2,207
	Private trust funds	Dec. 31, 1923		1,029,647	100,558	1,130,205	131,051		999,154
14	WASHINGTON, D. C.		27,425,964	7,391,435	9,284,954	44,102,353	12,700,937	24,145,039	7,256,377
	General treasury	June 30, 1923	26,064,713	763,562	8,626,659	35,454,934	11,438,262	21,073,050	2,943,622
	Register of wills fund	June 30, 1923	67,111	1,499		68,610		66,991	1,619

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	Recorder of deeds fund	June 30, 1923	112,945	8,053	20,130	141,128	43,004	77,993	20,131
	Militia fund	June 30, 1923		51,298	1,171	52,469	1,213	50,736	520
	School fund	June 30, 1923	88,903	150,426	26,470	265,799	28,205	89,933	147,661
	Library fund	June 30, 1923	12,644	19	861	13,524	225	13,280	19
	Park funds	June 30, 1923		741,006	72,244	813,250	100,672	677,936	34,642
	Miscellaneous funds	June 30, 1923	657,787	1,276,479	69,796	2,004,062	299,058	1,612,210	92,794
	Sinking fund	June 30, 1923	161,797	2,348,054	58,875	2,568,726	234,431	178,073	2,156,222
	Public trust funds	June 30, 1923	260,064	296,652	34,999	591,715	74,203	304,837	212,675
	Private trust funds	June 30, 1923		1,754,387	373,749	2,128,136	481,664		1,646,472
15	NEWARK, N. J.		27,062,276	44,117,085	5,228,002	76,407,363	5,057,537	32,691,934	38,657,892
	City corporation		22,755,897	35,844,421	2,093,935	60,694,253	1,745,290	28,227,220	30,721,743
	General treasury	Dec. 31, 1923	20,121,671	24,066,797	1,129,899	45,318,367	1,146,970	17,057,001	27,114,396
	Court funds	Dec. 31, 1923	12,330	14,436		26,766		12,330	14,436
	Dental clinic fund	Dec. 31, 1923	116	12,500	2,632	15,248	2,798	12,450	
	School fund	June 30, 1923	2,006,315	6,257,657	256,070	8,520,042	401,617	8,100,456	17,969
	Library fund	Dec. 31, 1923	24,966	445,971	53,752	524,689	38,727	459,900	26,062
	Firemen's relief fund	Dec. 31, 1923	63,001			63,001		63,001	
	License fund	Dec. 31, 1923		3,417		3,417			3,417
	Petty cash fund	Dec. 31, 1923		1,050	10,296	11,346	7,200		4,146
	Cash in transit	Dec. 31, 1923		4,568		4,568	4,568		
	Sinking fund	Dec. 31, 1923	398,931	4,452,858	469,330	5,321,119	43,516	2,232,003	3,045,600
	Public trust funds	Dec. 31, 1923	112,491	316,403	123,505	552,399	56,376	250,637	245,386
	Investment fund	Dec. 31, 1923	16,076	209,264	30,177	255,517	19,587	39,442	196,488
	Private trust funds	Dec. 31, 1923		59,500	18,274	77,774	23,931		53,843
	County		4,306,379	8,272,664	3,134,067	15,713,110	3,312,247	4,464,714	7,936,149
	General treasury	Dec. 31, 1923	4,112,603	1,918,595	620,147	6,651,345	715,242	3,833,879	2,102,224
	County-as-agent fund	Dec. 31, 1923		4,408,657	2,191,397	6,600,054	2,312,810		4,287,244
	Health fund	Dec. 31, 1923	1,004	42,095		43,099		41,896	1,113
	Hospital fund	Dec. 31, 1923	11,353		3,819	15,172	7,493	7,679	
	Parental school fund	Dec. 31, 1923	122	24,443	2,292	26,857	1,666	23,848	1,343
	Vocational school fund	Dec. 31, 1923	15,176	51,631	10,452	77,259	14,883	62,373	
	Park fund	Dec. 31, 1923	18,579	348,450	210,615	577,644	99,502	475,693	2,449
	Petty cash fund	Dec. 31, 1923		6,060	7,913	13,973	7,907		6,066
	Cash in transit	Dec. 31, 1923		685		685	685		
	Sinking fund	Dec. 31, 1923	140,886	1,418,679	10,396	1,569,961	42,651	606	1,526,704
	Public trust funds	Dec. 31, 1923	4,438	7,953	2,622	15,013	4,391	1,672	8,950
	Investment fund	Dec. 31, 1923	2,218	45,506	74,414	122,138	105,014	17,068	56
16	MINNEAPOLIS, MINN.		22,910,404	39,705,960	3,907,019	66,523,383	6,409,950	28,732,223	31,381,205
	City corporation		20,483,072	17,153,659	2,675,380	40,312,111	3,368,144	25,353,113	11,590,854
	General treasury	Dec. 31, 1923	18,602,032	10,192,054	2,500,992	31,295,078	3,238,561	25,046,543	3,009,974
	School laboratory fund	Dec. 31, 1923	27,948		8,411	36,359	10,371	25,988	
	Sinking fund	Dec. 31, 1923	1,358,003	379,269	69,534	1,806,806	334		1,806,472
	Public trust funds	Dec. 31, 1923	310,069	186,514	94,829	591,412	117,277	280,582	193,553
	Investment fund	Dec. 31, 1923	185,020	6,393,729		6,578,749			6,578,749
	Private trust funds	Dec. 31, 1923		2,093	1,614	3,707	1,601		2,106
	County		2,427,332	22,552,301	1,231,639	26,211,272	3,041,806	3,379,115	19,790,351
	General treasury	Dec. 31, 1923	2,391,988	3,488,055	655,129	6,535,172	2,600,871	3,379,115	555,186
	County-as-agent fund	Dec. 31, 1923		18,808,695	517,260	19,325,955	438,920		18,887,035
	Sinking funds	Dec. 31, 1923	35,344	255,551	59,250	350,145	2,015		348,130

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued								
17	CINCINNATI, OHIO		$25,338,083	$25,901,694	$14,812,371	$66,052,148	$13,859,419	$24,005,706	$28,187,023
	City corporation		15,829,929	7,122,111	4,626,807	27,578,847	4,814,372	13,411,819	9,352,656
	General treasury	Dec. 31, 1923	8,391,276	1,832,543	3,336,899	13,560,718	3,599,898	7,886,234	2,074,586
	University fund	Dec. 31, 1923	628,461	588,851	139,942	1,357,254	107,009	995,994	254,251
	Sinking fund	Dec. 31, 1923	4,611,884	3,096,946	852,988	8,561,818	813,588	3,940,367	3,807,863
	Public trust funds	Dec. 31, 1923	766,515	1,018,572	117,404	1,902,491	132,002	589,224	1,181,265
	Investment funds	Dec. 31, 1923	1,431,793	229,917		1,661,710			1,661,710
	Private trust funds	Dec. 31, 1923		355,282	179,574	534,856	161,875		372,981
	County		3,816,377	16,910,280	7,508,621	28,235,278	6,075,264	4,479,542	17,680,472
	General treasury	Aug. 31, 1923	3,657,448	790,912	3,691,164	8,139,524	2,627,179	3,792,097	1,720,248
	County-as-agent fund	Aug. 31, 1923		14,430,223	3,144,813	17,575,036	2,363,886		15,211,150
	Library fund	June 30, 1923	13,686	280,071	4,836	298,593	774	258,567	39,252
	Miscellaneous funds	Aug. 31, 1923	126,568			126,568		126,568	
	Sinking fund	Aug. 31, 1923	10,764	1,308,593	609,436	1,928,793	964,821	299,767	664,205
	Public trust fund	June 30, 1923	4,855	16,718	686	22,259	297	696	21,266
	Investment fund	June 30, 1923	3,056	53,456	19,139	75,645	73,798	1,847	
	Private trust funds	Aug. 31, 1923		30,313	38,547	68,860	44,509		24,351
	School district		5,691,777	1,869,303	2,676,943	10,238,023	2,969,783	6,114,345	1,153,895
	General treasury	Aug. 31, 1923	5,611,509	1,185,272	2,519,458	9,316,239	2,859,729	5,722,413	734,097
	Sinking fund	Aug. 31, 1923	58,242	684,031	157,026	899,299	109,800	391,369	398,130
	Public trust funds	Aug. 31, Dec. 31, 1923	12,156		459	12,615	254	563	11,798
	Investment fund	Aug. 31, 1923	9,870			9,870			9,870
18	NEW ORLEANS, LA		11,285,853	20,982,954	8,079,990	40,348,797	5,782,910	19,655,288	14,910,599
	City corporation		9,836,070	20,979,157	7,421,717	38,236,944	5,073,142	18,257,000	14,906,802
	General treasury	Dec. 31, 1923	5,516,711	7,521,306	2,427,655	15,465,672	2,405,344	4,931,759	8,128,569
	Judicial expense fund	Dec. 31, 1923	293,336		40,666	334,002	80,282	253,720	
	Courthouse commission fund	Dec. 31, 1923		28,002	495	28,497	642	27,853	2
	Police commission fund	Dec. 31, 1923	72,387	977,117	58,328	1,107,832	11,838	1,028,706	67,288
	Fire commission fund	Dec. 31, 1923	1,334	1,042,100	16,887	1,060,321	24,855	1,035,466	
	Health fund	Dec. 31, 1923	49,351	184,678	30,145	264,174	46,819	217,107	248
	Poor fund	Dec. 31, 1923	3,489	15,133	1,567	20,189	342	19,839	8
	Institution for defectives fund	May 31, 1923	350	4,583	20,172	25,105	13,742	11,363	
	School fund	June 30, 1923	748,469	5,992,390	4,361	6,745,220	14,640	4,214,317	2,516,263
	Library fund	Dec. 31, 1923	11,232	75,000	8,303	94,535	13,263	81,272	
	Recreation funds	Dec. 31, 1923	91,973	148,726	15,518	256,217	18,758	226,582	10,877

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Federal Reserve Bank of St. Louis

	Sewage and water fund	Dec. 31, 1923	1,071,164	1,563,886	1,135,931	3,770,981	145,605	2,783,581	841,795
	Public Belt Railroad fund	Dec. 31, 1923	1,476,082	643,948	119,962	2,239,992	538,202	1,515,715	186,075
	Cash in transit	Dec. 31, 1923		307,668	747	308,415	308,415		
	Sinking funds	Dec. 31, 1923	45,767	2,099,498	3,403,905	5,549,170	1,334,598	1,562,527	2,652,045
	Public trust funds	Aug. 31, Dec. 31, 1923	431,505	328,987	136,806	897,298	115,532	346,993	434,773
	Investment funds	Dec. 31, 1923	22,920	46,127		69,047		200	68,847
	Private trust funds	Dec. 31, 1923		8	269	277	265		12
	Levee district		1,449,783	3,797	658,273	2,111,853	709,768	1,398,288	3,797
	General treasury	Dec. 31, 1923	1,449,783	3,797	658,273	2,111,853	709,768	1,398,288	3,797
19	KANSAS CITY, MO		19,671,556	17,867,823	6,828,054	44,367,433	6,276,678	20,797,624	17,293,131
	City corporation		10,686,515	5,587,022	1,795,239	18,068,776	1,977,051	11,136,497	4,955,228
	General treasury	Apr. 16, 1923	9,966,668	4,175,929	1,108,789	15,251,386	455,180	11,092,233	3,703,973
	Sinking funds	Apr. 16, 1923	693,185	1,385,390	660,071	2,738,646	1,512,816		1,225,830
	Public trust fund	Dec. 31, 1923	26,662	25,703	26,379	78,744	9,055	44,264	25,425
	County		2,727,314	10,866,457	1,831,917	15,425,688	1,788,773	2,391,278	11,245,637
	General treasury	Dec. 31, 1923	2,696,339	3,788,986	783,225	7,268,550	1,060,511	2,387,712	3,820,327
	County-as-agent fund	Dec. 31, 1923		7,026,406	1,035,390	8,061,796	709,369		7,352,427
	Sinking fund	Dec. 31, 1923	5,622		3,575	9,197	9,197		
	Public trust fund	Dec. 31, 1923	25,353	51,065	9,727	86,145	9,696	3,566	72,883
	School district		6,257,727	1,414,344	3,200,898	10,872,969	2,510,854	7,269,849	1,092,266
	General treasury	June 30, 1923	5,700,773	1,042,634	3,146,426	9,889,833	2,499,606	7,269,849	120,378
	Sinking fund	June 30, 1923	556,954	371,710	54,472	983,136	11,248		971,888
20	INDIANAPOLIS, IND		17,885,001	20,486,925	7,498,362	45,870,288	7,910,761	19,454,345	18,505,182
	City corporation		9,993,789	5,460,019	4,737,288	20,191,096	5,657,998	11,268,133	3,264,965
	General treasury	Dec. 31, 1923	5,765,202	3,620,907	2,342,034	11,728,143	2,626,791	7,516,304	1,585,048
	Special assessment funds	Dec. 31, 1923	1,193,978		6	1,193,984	17	1,191,919	2,048
	Improvement funds	Dec. 31, 1923	2,327,057	10,254	11,337	2,348,648	11,322	2,310,296	27,030
	Miscellaneous funds	July 30, Dec. 31, 1923	19,952		1,336	21,288		19,952	1,336
	Sinking funds	Dec. 31, 1923	547,366	114,474	1,057,621	1,719,461	1,207,557	121,629	390,275
	Public trust funds	Dec. 31, 1923	140,234	36,077	75,527	251,838	84,556	108,033	59,249
	Private trust funds	Dec. 31, 1923		1,678,307	1,249,427	2,927,734	1,727,755		1,199,979
	County		2,274,119	13,787,480	1,909,115	17,970,714	1,758,941	2,810,450	13,401,323
	General treasury	Dec. 31, 1923	1,353,351	1,144,606	1,341,101	3,841,058	1,387,498	2,419,942	33,618
	County-as-agent fund	Dec. 31, 1923		12,567,373	167,666	12,735,039	96,021		12,639,018
	Sinking funds	Dec. 31, 1923	918,768	15,083	373,787	1,307,638	244,732	390,508	672,398
	Private trust funds	Dec. 31, 1923		60,418	26,561	86,979	30,690		56,289
	School district		5,617,093	1,239,426	851,959	7,708,478	493,822	5,375,762	1,838,894
	General treasury	June 30, 1923	5,554,541	1,163,983	796,445	7,514,969	483,453	5,329,001	1,702,515
	Public trust funds	June 30, 1923	62,552	75,443	55,514	193,509	10,369	46,761	136,379
21	ROCHESTER, N. Y		18,994,613	20,212,179	6,273,247	45,480,039	6,580,096	22,309,958	16,589,985
	City corporation		17,461,502	16,641,377	5,640,380	39,743,259	5,881,878	20,826,870	13,034,511
	General treasury	Dec. 31, 1923	17,119,234	14,619,152	1,875,810	33,614,196	1,426,686	20,627,975	11,559,535
	Cemetery fund	Dec. 31, 1923	107,635	7,067	4,321	119,023	3,148	104,282	11,593
	Sinking funds	Dec. 31, 1923	145,263	880,350	2,905,309	3,930,922	3,499,422		431,500
	Public trust funds	Dec. 31, 1923	83,606	17,002	573,139	673,747	579,092	94,613	42
	Investment fund	Dec. 31, 1923	5,764	9,754	40,308	55,826	50,062		5,764
	Private trust funds	Dec. 31, 1923		1,108,052	241,493	1,349,545	323,468		1,026,077

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued								
21	ROCHESTER, N. Y—Continued.								
	County		$1,533,111	$3,570,802	$632,867	$5,736,780	$698,218	$1,483,038	$3,555,474
	General treasury	Dec. 31, 1923	1,533,111	14,920	438,785	1,986,816	464,979	1,483,038	38,749
	County-as-agent fund	Dec. 31, 1923		3,156,139	130,310	3,286,449	159,218		3,127,231
	Private trust fund	Dec. 31, 1923		399,743	63,772	463,515	74,021		389,494
22	SEATTLE, WASH		34,138,718	34,527,429	11,066,628	79,732,775	6,877,355	36,639,568	36,215,852
	City corporation		24,751,365	13,526,600	8,314,098	46,592,063	4,654,618	27,079,314	14,858,131
	General treasury	Dec. 31, 1923	23,692,563	9,592,756	6,892,042	40,177,361	3,329,477	24,427,166	12,420,718
	Sinking fund	Dec. 31, 1923	927,540	3,317,230	825,880	5,070,650	718,480	2,337,565	2,014,605
	Public trust funds	Dec. 31, 1923	104,354	30,989	940	136,283	1,400	128,210	6,673
	Investment funds	Dec. 31, 1923	26,908	585,625	595,236	1,207,769	605,261	186,373	416,135
	County		3,748,147	19,618,654	1,600,700	24,967,501	1,710,865	2,803,286	20,453,350
	General treasury	Dec. 31, 1923	3,748,147	567,812	327,034	4,642,993	416,077	2,791,724	1,435,192
	County-as-agent fund	Dec. 31, 1923		18,954,576	1,244,906	20,199,482	1,214,494		18,984,988
	Investment funds	Dec. 31, 1923		15,972		15,972		11,562	4,410
	Private trust fund	Dec. 31, 1923		80,294	28,760	109,054	80,294		28,760
	School district		4,642,083	1,099,231	891,515	6,632,829	289,342	5,729,587	613,900
	General treasury	June 30, 1923	3,739,284	1,099,231	846,443	5,684,958		5,263,118	421,840
	Sinking fund	June 30, 1923	902,799		45,072	947,871	289,342	466,469	192,060
	Port of Seattle		997,123	282,944	260,315	1,540,382	222,530	1,027,381	290,471
	General treasury	Dec. 31, 1923	771,919	129,336	241,182	1,142,437	209,625	728,797	204,015
	Sinking fund	Dec. 31, 1923	225,204	153,608	19,133	397,945	12,905	298,584	86,456
23	JERSEY CITY, N. J		19,282,678	51,373,529	10,652,753	81,308,960	17,401,762	23,484,108	40,423,090
	City corporation		15,397,693	40,319,909	7,554,683	63,272,285	13,984,148	19,461,667	29,826,470
	General treasury	Dec. 31, 1923	13,616,115	28,004,325	6,443,737	48,064,177	8,857,568	12,960,752	26,245,857
	School fund	June 30, 1923	1,294,542	6,894,649	825,594	9,014,785	3,088,100	5,926,561	124
	Library fund	Dec. 31, 1923	6,852	310,259	6,143	323,254	73,550	248,084	1,620
	Firemen's relief fund	Dec. 31, 1923	24,486			24,486		24,486	
	License fund	Dec. 31, 1923	235	2,792		3,027		235	2,792
	Petty cash fund	Dec. 31, 1923		200		200	200		
	Sinking funds	Dec. 31, 1923	393,108	4,890,916	252,834	5,536,858	1,960,806		3,576,052
	Public trust fund	Dec. 31, 1923	62,355	216,768	26,375	305,498	3,924	301,549	25
	County		3,884,985	11,053,620	3,098,070	18,036,675	3,417,614	4,022,441	10,596,620
	General treasury	Dec. 31, 1923	3,753,299	3,450,236	786,731	7,990,266	756,907	3,732,418	3,500,941

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	County-as-agent fund	Dec. 31, 1923		6,007,551	1,027,942	7,035,493	1,164,070		5,871,423
	Health funds	Dec. 31, 1923	2,460	33,439	3,886	39,785	991	33,225	5,569
	Parental home fund	Dec. 31, 1923	192	22,312	1,404	23,908	1,682	22,048	178
	Park fund	Dec. 31, 1923	14,803	116,341	313,450	444,594	212,757	231,436	401
	Sinking fund	Dec. 31, 1923	112,070	1,417,798	958,972	2,488,840	1,270,732		1,218,108
	Public trust funds	Dec. 31, 1923	2,161	5,943	5,685	13,789	10,475	3,314	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
24	PORTLAND, OREG.		$15,157,006	$18,459,136	$2,592,615	$36,208,757	$4,402,857	$14,668,853	$17,137,047
	City corporation		9,504,069	12,936,623	2,408,481	24,849,173	2,486,819	9,161,215	13,201,139
	General treasury	Nov. 30, 1923	6,265,893	7,885,602	1,317,939	15,469,434	1,941,074	7,665,200	5,863,160
	Dock commission fund	Nov. 30, 1923	1,286,388	387,758	362,899	2,037,045	230,937	1,407,054	399,054
	Sinking funds	Nov. 30, 1923	1,830,133	2,787,440	675,512	5,293,085	257,886	572	5,034,627
	Public trust funds	Nov. 30, 1923	95,237	104,388	6,053	205,678	10,710	64,980	129,988
	Investment funds	Nov. 30, 1923	26,418	1,642,784	38,005	1,707,207	37,769	23,409	1,646,029
	Private trust funds	Nov. 30, 1923		128,651	8,073	136,724	8,443		128,281
	School district		3,934,480	4,227,388	94,692	8,256,560	1,641,545	4,189,729	2,425,286
	General treasury	June 30, 1923	3,899,574	4,107,444	92,405	8,099,423	1,637,416	4,180,701	2,281,306
	Public trust funds	June 30, Oct. 16, 1923	34,886	91,018	2,287	128,191	4,129	9,028	115,034
	Investment fund	June 30, 1923	20	28,926		28,946			28,946
	Port of Portland		1,718,457	1,295,125	89,442	3,103,024	274,493	1,317,909	1,510,622
	General treasury	Nov. 30, 1923	1,711,193	1,078,691	71,466	2,861,350	270,057	1,313,328	1,277,965
	Sinking fund	Nov. 30, 1923	5,303	167,042	5,134	177,479	2,692		174,787
	Investment fund	Nov. 30, 1923	1,961	49,392	12,842	64,195	1,744	4,581	57,870
25	DENVER, COLO.		14,860,997	12,753,784	4,759,923	32,374,704	5,188,158	15,388,468	11,798,078
	City corporation		10,064,681	9,914,179	3,106,332	23,085,192	1,863,651	10,253,132	[1] 10,968,409
	General treasury	Dec. 31, 1923	8,755,825	2,615,556	2,489,752	13,861,133	1,523,589	9,988,455	2,349,089
	Museum fund	Dec. 31, 1923	926	45,059	1,802	47,787	70	43,484	4,233
	Trust and agency fund	Dec. 31, 1923		6,420,718	112,820	6,533,538	142,492		6,391,046
	Clerk of district court fund	Dec. 31, 1923	67,729	14	5,891	73,634	11,412	34	62,188
	Clerk of county court fund	Dec. 31, 1923	47,209		6,540	53,749	6,420		47,329
	Sinking funds	Dec. 31, 1923	39,069	85,038	360,356	484,463	44,325	13,250	426,888
	Public trust funds	Dec. 31, 1923	384,261	395,334	35,593	815,188	45,566	207,909	561,713
	Investment funds	Dec. 31, 1923	769,662	66,336	9,471	845,469			845,469
	Private trust funds	Dec. 31, 1923		286,124	84,107	370,231	89,777		280,454
	School district		4,796,316	2,839,605	1,653,591	9,289,512	3,324,507	5,135,336	829,669
	General treasury	Aug. 31, 1923	4,648,035	2,806,197	1,610,166	9,064,398	3,261,981	4,999,336	803,081
	Sinking fund	Aug. 31, 1923	148,193	33,408	43,425	225,026	62,526	136,000	26,500
	Investment fund	Aug. 31, 1923	88			88			88
26	TOLEDO, OHIO		11,176,575	7,922,336	6,125,797	25,224,708	5,378,144	14,777,613	5,068,951
	City corporation		7,115,505	6,933,371	1,705,579	15,754,455	3,295,680	8,620,004	3,838,771
	General treasury	Dec. 31, 1923	4,994,722	4,965,934	941,380	10,902,036	2,368,784	7,302,408	1,230,844
	Fee and special fund	Dec. 31, 1923	28,715			28,715		28,715	
	Library fund	Dec. 31, 1923	11,121	186,110	3,003	200,234	7,152	193,082	
	Zoo fee fund	Dec. 31, 1923	975	2		977	456	519	2
	Sinking funds	Dec. 31, 1923	2,047,641	1,315,133	699,445	4,062,219	863,774	1,088,689	2,109,756

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
26	TOLEDO, OHIO—Continued.								
	City corporation—Continued.								
	Public trust funds	Dec. 31, 1923	$13,706	$28,659	$8,639	$51,004	$6,054	$5,751	$39,199
	Investment funds	Dec. 31, 1923	18,625	1,706	1,306	21,637	1,891	840	18,906
	Private trust funds	Dec. 31, 1923		435,827	51,806	487,633	47,569		440,064
	School district		4,061,070	988,965	4,420,218	9,470,253	2,082,464	6,157,609	1,230,180
	General treasury	Aug. 31, 1923	3,991,866	244,599	4,319,925	8,556,390	1,969,394	5,619,588	967,408
	Fee and special fund	Aug. 31, 1923	56,713			56,713		56,713	
	Sinking fund	Aug. 31, 1923	12,491	744,366	100,293	857,150	113,070	481,308	262,772
27	COLUMBUS, OHIO		11,486,043	11,496,972	9,115,119	32,098,134	7,329,503	15,199,124	9,569,507
	City corporation		7,279,554	8,100,030	4,467,634	19,847,218	4,605,127	9,070,614	6,171,477
	General treasury	Dec. 31, 1923	6,684,834	3,953,699	4,090,979	14,729,512	3,936,565	7,439,015	3,353,932
	Fee and special fund	Dec. 31, 1923	120,142			120,142		120,142	
	Library fund	Dec. 31, 1923	1,189		43	1,232	53	579	600
	Sinking fund	Dec. 31, 1923	458,066	3,813,597	108,523	4,380,186	287,648	1,418,322	2,674,216
	Public trust funds	Dec. 31, 1923	14,460	85,344	8,105	107,909	9,311	92,235	6,363
	Investment fund	Dec. 31, 1923	863	600	1,846	3,309	1,488	321	1,500
	Private trust funds	Dec. 31, 1923		246,790	258,138	504,928	370,062		134,866
	School district		4,206,489	3,396,942	4,647,485	12,250,916	2,724,376	6,128,510	3,398,030
	General treasury	Aug. 31, 1923	4,121,881	2,419,137	4,474,231	11,015,249	2,370,221	5,693,994	2,951,034
	Fee and special fund	Aug. 31, 1923	29,307			29,307		29,307	
	Sinking fund	Aug. 31, 1923	55,301	977,805	173,254	1,206,360	354,155	405,209	446,996
28	LOUISVILLE, KY		9,367,636	7,236,457	3,352,347	19,956,440	4,109,450	10,222,479	5,624,511
	General treasury	Aug. 31, 1923	6,883,622	979,728	233,387	8,096,737	512,379	4,327,996	3,256,362
	Tuberculosis hospital funds	Dec. 31, 1923	192,871	902,152	10,337	1,105,360	914,833	178,931	11,596
	Sewerage fund	Nov. 30, 1923	20,670	966,849	879,351	1,866,870	948,614	912,639	5,617
	Children's guardian fund	Dec. 31, 1923	26,596	12,406	19,695	58,697	5,750	22,947	30,000
	School fund	June 30, 1923	432,177	2,378,168	1,050,384	3,860,729	510,275	2,759,460	590,994
	Library fund	Aug. 31, 1923	51,412	183,299		234,711	1	155,180	79,530
	Park fund	Aug. 31, 1923	49,403	314,713	7,624	371,740	21,364	243,942	106,434
	Water fund	Dec. 31, 1923	1,005,256	65,148	156,474	1,226,878	34,440	926,317	266,121
	Cash in transit	Aug. 31, 1923		569	202	771	569		202
	Sinking fund	Dec. 31, 1923	693,947	1,296,982	981,975	2,972,904	1,151,598	623,363	1,197,943

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	Public trust funds	June 30, Aug. 31, 1923	10,583	76,943	12,918	100,444	9,623	71,704	19,117
	Investment funds	Aug. 31, Dec. 31, 1923	1,099	59,500		60,599	4		60,595
29	PROVIDENCE, R. I.		11,745,226	11,701,888	1,346,160	24,793,274	1,601,429	12,507,776	10,684,069
	General treasury	Sept. 30, 1923	11,178,193	7,956,889	655,946	19,791,028	993,349	12,482,783	6,314,896
	Fee funds	Sept. 30, 1923	9,164			9,164		9,164	
	Petty cash fund	Sept. 30, 1923		175	3,235	3,410	3,410		
	Cash in transit	Sept. 30, 1923		324,530	436,836	761,366	324,530		436,836
	Sinking fund	Sept. 30, 1923	472,499	2,951,220	156,730	3,580,449	143,562		3,436,887
	Public trust funds	Sept. 30, Dec. 31, 1923	63,521	50,625	41,780	160,926	64,957	15,829	80,140
	Investment funds	Sept. 30, 1923	16,849	328,807	7,839	353,495	19,940		333,555
	Private trust funds	Sept. 30, 1923		89,642	43,794	133,436	51,681		81,755
30	ST. PAUL, MINN.		12,344,286	8,731,337	1,749,064	22,824,687	1,239,090	14,910,642	6,674,955
	General treasury	Dec. 31, 1923	12,006,187	4,143,887	1,597,536	17,747,610	1,104,789	14,585,938	2,056,883
	Petty cash fund	Dec. 31, 1923		160	5,015	5,175	5,075		100
	Sinking funds	Dec. 31, 1923	243,966	4,419,913	133,418	4,797,297	123,757	152,095	4,521,445
	Public trust funds	Sept. 30, Oct. 9, Dec. 31, 1923.	94,133	166,622	13,037	273,792	5,364	172,609	95,819
	Private trust funds	Dec. 31, 1923		755	58	813	105		708
31	OAKLAND, CALIF.		11,317,299	1,980,136	5,116,258	18,413,693	3,450,676	12,868,096	2,094,921
	City corporation		7,251,174	1,570,357	1,636,088	10,457,619	1,702,654	7,144,651	1,610,314
	General treasury	June 30, 1923	5,388,921	696,086	1,333,554	7,418,561	1,376,666	5,272,150	769,745
	Special assessment fund	June 30, 1923	1,846,141			1,846,141		1,817,035	29,106
	Sinking fund	June 30, 1923		284,323	208,055	492,378	205,693		286,685
	Public trust funds	June 30, 1923	16,112	43,630	4,713	64,455	4,609	55,466	4,380
	Private trust fund	June 30, 1923		546,318	89,766	636,084	115,686		520,398
	School district		4,061,742	409,779	3,474,462	7,945,983	1,741,778	5,722,648	481,557
	General treasury	June 30, 1923	3,692,958	409,768	3,232,518	7,335,244	1,639,790	5,382,908	312,546
	Sinking fund	June 30, 1923	368,784	11	241,944	610,739	101,988	339,740	169,011
	Sanitary district		4,383		5,708	10,091	6,244	797	3,050
	Sinking fund	June 30, 1923	4,383		5,708	10,091	6,244	797	3,050
32	ATLANTA, GA.		8,077,725	8,350,982	1,828,303	18,257,010	2,040,037	12,175,086	4,041,887
	General treasury	Dec. 31, 1923	7,975,423	7,259,317	1,828,303	17,063,043	2,040,037	12,161,214	2,861,792
	Convict labor account	Dec. 31, 1923	13,872			13,872		13,872	
	Sinking fund	Dec. 31, 1923	86,050	796,000		882,050			882,050
	Public trust funds	Dec. 31, 1923	2,180			2,180			2,180
	Investment fund	Dec. 31, 1923	200	295,586		295,786			295,786
	Private trust fund	Dec. 31, 1923		79		79			79
33	AKRON, OHIO		9,451,109	10,166,427	5,079,172	24,696,708	8,454,356	11,803,944	4,438,408
	City corporation		6,035,792	9,603,405	3,076,171	18,715,368	6,339,051	8,387,997	3,988,320
	General treasury	Dec. 31, 1923	4,444,178	7,201,725	2,564,258	14,210,161	5,203,462	7,097,593	1,909,106
	Fee and special fund	Dec. 31, 1923	30,377			30,377		30,377	
	Sinking funds	Dec. 31, 1923	1,537,097	2,281,820	419,583	4,238,500	1,072,857	1,209,712	1,955,931
	Public trust funds	Dec. 31, 1923	24,140	86,526	19,059	129,725	7,283	50,315	72,127
	Private trust funds	Dec. 31, 1923		33,334	73,271	106,605	55,449		51,156

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
33	AKRON, OHIO—Continued.								
	School district		$3,415,317	$563,022	$2,003,001	$5,981,340	$2,115,305	$3,415,947	$450,088
	General treasury	Aug. 31, 1923	3,381,062	525,474	1,876,005	5,782,541	1,997,113	3,389,845	395,583
	Fee and special fund	Aug. 31, 1923	26,093			26,093		26,093	
	Sinking fund	Aug. 31, 1923	8,162	37,548	126,996	172,706	118,192	9	54,505
34	OMAHA, NEBR.		13,543,893	8,760,112	5,542,605	27,846,610	4,312,568	15,614,430	7,919,612
	City corporation		5,418,361	2,892,427	1,755,428	10,066,216	1,184,114	6,092,892	2,789,210
	General treasury	Dec. 31, 1923	3,663,608	885,148	760,281	5,309,037	891,076	3,860,850	557,111
	Sinking funds	Dec. 31, 1923	1,703,843	1,747,205	974,561	4,425,609	258,891	2,193,892	1,972,826
	Public trust funds	Dec. 31, 1923	50,910	3,373	3,679	57,962	2,674	38,150	17,138
	Investment fund	Dec. 31, 1923		10,449	2,974	13,423	3,627		9,796
	Private trust funds	Dec. 31, 1923		246,252	13,933	260,185	27,846		232,339
	School district		4,514,275	4,312,117	3,542,153	12,368,545	2,891,165	5,441,103	4,036,277
	General treasury	July 31, 1923	4,475,572	4,077,994	3,241,439	11,795,005	2,559,899	5,403,531	3,831,575
	Sinking fund	July 31, 1923	8,228	190,922	233,350	432,500	322,272		110,228
	Public trust funds	July 31, 1923	27,513	31,701	59,344	118,558	3,678	37,572	77,308
	Investment fund	July 31, 1923	2,962	11,500	8,020	22,482	5,316		17,166
	Public utilities district		3,611,257	1,555,568	245,024	5,411,849	237,289	4,080,435	1,094,125
	General treasury	Dec. 31, 1923	3,526,385	904,618	245,024	4,676,027	237,289	4,080,435	358,303
	Sinking fund	Dec. 31, 1923	84,872	650,950		735,822			735,822
35	BIRMINGHAM, ALA.		5,070,423	5,301,983	1,416,616	11,789,022	1,603,893	6,125,025	4,060,104
	General treasury	Sept. 30, 1923	5,017,734	3,526,665	1,353,931	9,898,330	1,399,077	6,091,458	2,407,795
	Convict labor account	Sept. 30, 1923	18,750			18,750		18,750	
	Sinking fund	Sept. 30, 1923	10,345	437,749	49,567	497,661	179,319		318,342
	Public trust funds	Sept. 30, 1923	18,533	23,653	6,780	48,966	18,499	14,817	15,650
	Investment funds	Sept. 30, 1923	5,061	1,282,772		1,287,833			1,287,833
	Private trust funds	Sept. 30, 1923		31,144	6,338	37,482	6,998		30,484
36	WORCESTER, MASS.		9,542,180	12,139,488	479,774	22,161,442	597,812	10,307,419	11,256,211
	General treasury	Nov. 30, 1923	9,286,722	10,557,768	374,238	20,218,728	512,956	10,276,866	9,428,906
	Library contingent fund	Nov. 30, 1923	6,208	3	447	6,658	463		6,195
	License fund	Nov. 30, 1923		20,137		20,137			20,137
	Sinking fund	Nov. 30, 1923	159,630	1,328,571	24,783	1,512,984	15,781		1,497,203

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	Public trust funds	Nov. 30, 1923	89,620	104,807	30,487	224,914	30,110	30,553	164,251
	Private trust funds	Nov. 30, 1923; Jan. 15, 1924		128,202	49,819	178,021	38,502		139,519
37	SYRACUSE, N. Y.		9,316,729	11,610,812	2,606,113	23,533,654	2,995,704	10,805,417	9,732,533
	City corporation		9,182,796	11,476,024	2,606,113	23,264,933	2,995,704	10,671,050	9,598,179
	General treasury	Dec. 31, 1923	9,126,663	10,179,586	2,578,720	21,884,969	2,945,902	10,486,155	8,452,912
	Library fund	Dec. 31, 1923	5,497	87,160	140	92,797	133	90,064	2,600
	Public trust funds	Dec. 31, 1923	50,624	44,875	2,926	98,425	3,594	94,831	
	Investment fund	Dec. 31, 1923	12	700		712			712
	Private trust funds	Dec. 31, 1923		1,163,703	24,327	1,188,030	46,075		1,141,955
	County supervisors' fund		133,933	134,788		268,721		134,367	134,354
	General treasury	Oct. 31, 1923	133,933	134,788		268,721		134,367	134,354
38	RICHMOND, VA.		8,472,873	9,702,584	3,909,582	22,085,039	5,296,442	12,050,966	4,737,631
	General treasury	Jan. 31, 1924	7,878,026	5,464,054	2,859,856	16,201,936	4,045,313	8,449,508	3,707,115
	Public baths fund	Jan. 31, 1924	6,759	5,585	3,069	15,413	2,193	13,220	
	School fund	June 30, 1923	310,706	2,077,942	185,393	2,574,041	120,336	2,441,433	12,272
	Schoenberger fund	Jan. 31, 1924			391	391	391		
	Sinking fund	Jan. 31, 1924	240,221	2,097,671	771,004	3,108,896	1,033,380	1,135,885	939,631
	Public trust funds	June 30, Oct. 31, 1923; Jan. 31, 1924.	31,020	2,075	780	33,875	4,151	10,920	18,804
	Investment funds	Jan. 31, 1924	6,141	5,500	24,528	36,169	15,692		20,477
	Private trust funds	Jan. 31, 1924		49,757	64,561	114,318	74,986		39,332
39	SAN ANTONIO, TEX.		4,711,676	4,364,892	4,547,570	13,624,138	4,122,007	5,358,333	4,143,798
	City corporation		3,122,439	2,454,243	4,066,495	9,643,177	2,951,400	3,524,990	3,166,787
	General treasury	May 31, 1923	2,460,649	2,406,922	3,183,341	8,050,912	2,017,068	3,066,992	2,966,852
	Library fund	May 31, 1923	7,480	34,246	12,654	54,380	14,642	39,338	400
	Sinking fund	May 31, 1923	638,938	75	846,450	1,485,463	900,078	402,637	182,748
	Public trust funds	May 31, 1923	15,271	3,834	16,437	35,542	13,367	16,023	6,152
	Investment fund	May 31, 1923	101		289	390	390		
	Private trust funds	May 31, 1923		9,166	7,324	16,490	5,855		10,635
	School district		1,589,237	1,910,649	481,075	3,980,961	1,170,607	1,833,343	977,011
	General treasury	May 31, 1923	1,317,247	1,823,246	304,626	3,445,119	904,811	1,734,702	805,606
	Sinking fund	May 31, 1923	271,990	87,403	176,449	535,842	265,796	98,641	171,405
40	DALLAS, TEX.		6,982,388	1,974,393	3,658,833	12,615,614	2,245,387	8,556,355	1,813,872
	General treasury	Apr. 30, 1923	6,212,753	1,702,963	2,519,273	10,434,989	1,122,787	7,867,320	1,444,882
	Library fund	Apr. 30, 1923	3,645	27,026	2,618	33,289	4,078	29,211	
	Sinking fund	Apr. 30, 1923	755,997	228,069	1,086,126	2,070,192	1,063,509	647,467	359,216
	Public trust fund	Apr. 30, Aug. 31, 1923	9,929	8,533	43,870	62,332	49,742	12,357	233
	Investment funds	Apr. 30, 1923	64	200	229	493	19		474
	Private trust fund	Apr. 30, 1923		7,602	6,717	14,319	5,252		9,067
41	NEW HAVEN, CONN.		6,579,977	6,166,847	1,567,224	14,314,048	2,511,811	7,259,933	4,542,304
	General treasury	Dec. 31, 1923	6,211,453	2,755,629	1,009,052	9,976,134	1,817,488	3,976,327	4,182,319
	Court fee fund	Dec. 31, 1923	61,067	11,527		72,594		19,102	53,492
	School fund	Dec. 31, 1923	102,508	2,457,239	507,285	3,067,032	432,518	2,565,898	68,616
	Library fund	Dec. 31, 1923	12,256	124,767	327	137,350	2,071	135,270	9
	Park fund	Dec. 31, 1923	34,641	469,274	6,994	510,909	10,261	495,208	5,440
	License fund	Dec. 31, 1923		1,567		1,567			1,567

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
41	NEW HAVEN, CONN.—Continued.								
	Sinking fund	Dec. 31, 1923	$16,932	$301,380	$8,689	$327,001	$198,339		$128,662
	Public trust funds	Aug. 31, Dec. 31, 1923	141,120	45,299	34,877	221,296	51,134	$68,128	102,034
	Private trust fund	Dec. 31, 1923		165		165			165
42	MEMPHIS, TENN.		6,616,254	11,213,277	5,163,770	22,993,301	4,386,572	11,459,768	7,146,961
	General treasury	Dec. 31, 1923	4,770,641	5,757,023	2,887,823	13,415,487	1,864,823	5,268,355	6,282,309
	School fund	June 30, 1923	558,616	2,007,253	820,017	3,385,886	1,046,641	2,264,308	74,937
	Library fund	Dec. 31, 1923	5,090	230,593	33,178	268,861	186,194	79,230	3,437
	Park fund	Dec. 31, 1923	40,068	306,238	50,872	397,178		363,922	33,256
	Water fund	Dec. 31, 1923	839,288	2,195,354	254,542	3,289,184	295,662	2,823,592	169,930
	Sinking funds	June 30, Dec. 31, 1923	402,551	716,816	1,117,338	2,236,705	993,252	660,361	583,092
43	DAYTON, OHIO		6,000,428	2,352,584	4,709,253	13,062,265	3,230,535	7,893,705	1,938,025
	City corporation		4,620,486	1,585,837	1,091,603	7,297,926	1,067,838	4,450,543	1,779,545
	General treasury	Dec. 31, 1923	3,263,857	1,209,302	586,258	5,059,417	824,072	3,836,568	398,777
	Fee and special fund	Dec. 31, 1923	33,502	31		33,533		33,502	31
	Convict labor account	Dec. 31, 1923	14,717			14,717		14,717	
	Sinking funds	Dec. 31, 1923	1,255,903	351,529	469,489	2,076,921	221,415	509,554	1,345,952
	Public trust funds	Dec. 31, 1923	52,487	13,017	27,047	92,551	13,168	48,966	30,417
	Investment funds	Dec. 31, 1923	20	9,500	1,000	10,520	3,159	7,236	125
	Private trust funds	Dec. 21, 1923		2,458	7,809	10,267	6,024		4,243
	School district		1,379,942	766,747	3,617,650	5,764,339	2,162,697	3,443,162	158,480
	General treasury	Aug. 31, 1923	1,102,902	729,234	3,435,469	5,267,605	2,037,188	3,117,440	112,977
	Fee and special fund	Aug. 31, 1923	21,092			21,092		21,092	
	Library fund	Aug. 31, 1923	128,817	482	1,716	131,015	3,230	127,753	32
	Sinking fund	Aug. 31, 1923	126,472	37,031	179,962	343,465	121,567	176,877	45,021
	Public trust funds	Aug. 31, 1923	209		503	712	712		
	Investment fund	Aug. 31, 1923	450			450			450
44	NORFOLK, VA.		6,100,769	19,818,110	1,141,320	27,060,199	561,745	10,427,317	16,071,137
	General treasury	Dec. 31, 1923	5,893,970	16,103,846	1,062,102	23,059,918	498,807	10,354,501	12,206,610
	License fund	Dec. 31, 1923	9,443	1,666		11,109	4,655	4,788	1,666
	Library fund	Dec. 31, 1923	1,763	32,448	1,665	35,876	1,902	33,917	57
	Sinking funds	Dec. 31, 1923	128,894	1,948,984	40,265	2,118,143	12,881		2,105,262
	Public trust funds	Dec. 31, 1923	10,287	17,332	17,849	45,468	15,571	7,227	22,670

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	Investment funds	Dec. 31, 1923	56,412	1,704,145	16,597	1,777,154	24,437	26,884	1,725,833
	Private trust funds	Dec. 31, 1923		9,689	2,842	12,531	3,492		9,039
45	HOUSTON, TEX		6,943,723	8,360,394	2,964,444	18,268,561	2,431,023	7,449,191	8,388,347
	City corporation		4,845,474	7,695,902	2,815,214	15,356,590	1,916,873	5,601,002	7,838,715
	General treasury	Dec. 31, 1923	4,739,783	5,416,232	2,025,123	12,181,138	1,507,164	5,601,002	5,072,972
	Sinking fund	Dec. 31, 1923	101,959	1,003,016	612,658	1,717,633	309,144		1,408,489
	Investment fund	Dec. 31, 1923	3,732	6,168		9,900			9,900
	Private trust fund	Dec. 31, 1923		1,270,486	177,433	1,447,919	100,565		1,347,354
	School district		2,098,249	664,492	149,230	2,911,971	514,150	1,848,189	549,632
	General treasury	Dec. 31, 1923	2,083,355	11,341	149,230	2,243,926	286,061	1,848,189	109,676
	Sinking fund	Dec. 31, 1923	14,894	653,151		668,045	228,089		439,956
46	YOUNGSTOWN, OHIO		6,187,606	4,090,918	1,503,795	11,791,319	1,402,045	7,409,210	2,980,064
	City corporation		3,588,562	3,173,974	973,100	7,735,636	910,078	4,096,397	2,729,161
	General treasury	Dec. 31, 1923	2,268,758	1,943,877	769,772	4,982,407	822,995	3,354,865	804,547
	Fee and special fund	Dec. 31, 1923	19,907			19,907		19,907	
	Sinking funds	Dec. 31, 1923	1,288,016	1,186,695	193,535	2,668,246	50,327	693,305	1,924,614
	Public trust funds	Dec. 31, 1923	11,881	43,402	9,793	65,076	36,756	28,320	
	School district		2,489,113	925,899	455,673	3,870,685	434,403	3,185,424	250,858
	General treasury	Aug. 31, 1923	2,087,647	823,946	237,007	3,148,600	176,230	2,968,424	3,946
	Fee and special fund	Aug. 31, 1923	22,140			22,140		22,140	
	Sinking fund	Aug. 31, 1923	369,579	86,378	215,546	671,503	254,683	184,214	232,606
	Public trust funds	Oct. 31, 1923	9,747	15,575	3,120	28,442	3,490	10,646	14,306
	Park district		109,931	45	75,022	184,998	57,564	127,389	45
	General treasury	Dec. 31, 1923	109,931	45	75,022	184,998	57,564	127,389	45
47	GRAND RAPIDS, MICH		6,950,406	8,283,829	1,227,409	16,461,644	1,353,213	8,607,037	6,501,394
	City corporation		4,008,097	7,198,392	1,061,644	12,268,133	897,554	5,000,553	6,370,026
	General treasury	Mar. 31, 1923	3,117,333	6,181,936	266,060	9,565,329	222,216	4,762,445	4,580,668
	Sinking funds	Mar. 31, 1923	890,062	920,173	757,524	2,567,759	558,367	237,881	1,771,511
	Public trust funds	Mar. 31, 1923	702		557	1,259	217	227	815
	Investment fund	Mar. 31, 1923		211		211			211
	Private trust fund	Mar. 31, 1923		96,072	37,503	133,575	116,754		16,821
	School district		2,942,309	1,085,437	165,765	4,193,511	455,659	3,606,484	131,368
	General treasury	June 30, 1923	2,942,125	1,085,437	164,126	4,191,688	454,032	3,606,288	131,368
	Public trust funds	June 30, 1923	184		1,639	1,823	1,627	196	
48	SPRINGFIELD, MASS		8,701,421	7,512,742	1,073,997	17,288,160	922,736	10,157,839	6,207,585
	General treasury	Nov. 30, 1923	8,580,135	7,253,860	1,006,537	16,840,532	885,130	10,115,135	5,840,267
	License fund	Nov. 30, 1923		16,648		16,648			16,648
	Sinking fund	Nov. 30, 1923	43,605	241,400	66,888	351,893	36,893		315,000
	Public trust funds	Nov. 30, Dec. 31, 1923	77,681	834	572	79,087	713	42,704	35,670
49	BRIDGEPORT, CONN		7,041,992	1,586,399	162,204	8,790,595	466,641	6,489,858	1,834,096
	General treasury	Mar. 31, 1923	6,938,679	1,387,852	138,336	8,464,867	445,746	6,419,192	1,599,929
	Court fee fund	Mar. 31, 1923	35,851	6,975		42,826		164	42,662
	Sinking fund	Mar. 31, 1923	18,695	87,133	525	106,353	260		106,093
	Public trust funds	Mar. 31, 1923	48,767	104,439	23,343	176,549	20,635	70,502	85,412

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
50	FORT WORTH, TEX.		$4,118,829	$6,852,933	$1,582,072	$12,353,834	$3,162,759	$5,664,746	$3,526,329
	General treasury	June 30, 1923	3,359,202	4,765,882	882,053	9,007,137	2,534,608	3,427,385	3,045,144
	School fund	Aug. 31, 1923	476,556	936,393	203,533	1,616,482	57,305	1,532,828	26,349
	Library fund	Dec. 31, 1923	1,381	24,043	1,274	26,698	1,604	25,094	
	Recreation fund	Aug. 31, 1923	6,244	42,559		48,803		48,803	
	Park fund	June 30, 1923	48,141	125,568	4,228	177,937	6,418	115,045	56,474
	Sinking funds	June 30, Aug. 31, 1923	202,061	756,968	416,647	1,375,676	476,931	502,370	396,375
	Investment funds	June 30, Aug. 31, 1923	25,244	1,520	74,337	101,101	85,893	13,221	1,987
51	SCRANTON, PA.		4,140,806	1,995,227	1,106,762	7,242,795	1,495,181	5,158,230	589,384
	City corporation		2,057,857	685,374	618,867	3,362,098	742,662	2,247,507	371,929
	General treasury	Dec. 31, 1923	1,839,593	591,062	499,758	2,930,413	607,813	2,111,369	211,231
	Library fund	Dec. 31, 1923	1,946	31,640	1,039	34,625	1,001	33,624	
	Sinking fund	Dec. 31, 1923	201,780	42,898	116,408	361,086	133,031	91,157	136,898
	Public trust funds	May 31, Dec. 31, 1923	12,510	19,774	1,662	33,946	817	11,357	21,772
	Investment fund	Dec. 31, 1923	2,028			2,028			2,028
	School district		2,082,949	1,309,853	487,895	3,880,697	752,519	2,910,723	217,455
	General treasury	July 2, 1923	2,068,274	1,085,419	368,690	3,522,383	451,156	2,858,104	213,123
	Sinking fund	July 2, 1923	11,666	224,434	63,295	299,395	256,053	40,646	2,696
	Public trust fund	July 2, 1923	2,796		52,645	55,441	43,468	11,973	
	Investment fund	July 2, 1923	213		3,265	3,478	1,842		1,636
52	PATERSON, N. J.		4,768,321	6,511,317	285,970	11,565,608	618,212	5,797,112	5,150,284
	General treasury	Dec. 31, 1923	4,006,508	4,084,457	97,723	8,188,688	270,559	3,018,355	4,899,774
	School fund	June 30, 1923	615,454	2,186,078	33,113	2,834,645	218,047	2,610,420	6,178
	Library fund	Dec. 31, 1923	4,079	65,000	819	69,898	3	65,816	4,079
	Firemen's relief fund	Dec. 31, 1923	18,950			18,950		18,950	
	License fund	Dec. 31, 1923	589	6,003		6,592		589	6,003
	Municipal court fund	Dec. 31, 1923	11,870	7,105		18,975		25	18,950
	Sinking fund	Dec. 31, 1923	92,257	113,950	93,266	299,473	84,283		215,190
	Public trust funds	Dec. 31, 1923	17,153	40,963	10,925	69,041	323	68,681	37
	Investment funds	Dec. 31, 1923	1,461	7,761	48,781	58,003	43,727	14,276	
	Private trust fund	Dec. 31, 1923			1,343	1,343	1,270		73
53	HARTFORD, CONN.		7,930,128	5,633,500	738,533	14,302,161	1,477,999	7,892,296	4,931,866
	City corporation		5,887,671	5,446,004	568,689	11,902,364	1,238,592	6,104,716	4,559,056

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	General treasury	Mar. 31, 1923	4,582,663	4,905,395	126,084	9,614,142	992,889	5,161,045	3,460,208
	Police court fund	Mar. 31, 1923	62,418	5,963		68,381		9,311	59,070
	High school fund	Mar. 31, 1923	501	3	3,609	4,113	3,958	155	
	Park fund	Mar. 31, 1923	63,197	142,087	2,453	207,737	3,394	200,756	3,587
	Water fund	Dec. 31, 1923	802,285	59,075	161,054	1,022,414	160,037	665,252	197,125
	Cemetery fund	Mar. 31, 1923	9,193	10,000	5,079	24,272	1,237	20,467	2,568
	License funds	Mar. 31, 1923	6,075	1,620	109	7,804	25	759	7,020
	Cash in transit	Mar. 31, 1923		2,875	545	3,420	2,875		545
	Sinking funds	Mar. 31, Dec. 31, 1923	312,009	284,993	268,042	865,044	71,621		793,423
	Public trust funds	Mar. 31, 1923	46,815	31,024	308	78,147		46,971	31,176
	Investment fund	Mar. 31, 1923	2,515	2,601		5,116	972		4,144
	Private trust funds	Mar. 31, 1923		368	1,406	1,774	1,584		190
	School district		2,042,457	187,496	169,844	2,399,797	239,407	1,787,580	372,810
	General treasury	May 31, 1923	1,891,399	177,265	120,193	2,188,857	143,033	1,787,441	258,383
	Sinking funds	May 31, 1923	151,058	10,231	49,651	210,940	96,374	139	114,427
54	DES MOINES, IOWA		7,092,693	2,860,519	2,201,080	12,154,292	2,447,001	7,835,694	1,871,597
	City corporation		4,041,815	2,264,558	812,430	7,118,803	1,364,762	4,070,836	1,683,205
	General treasury	Mar. 31, 1923	2,218,984	962,894	219,074	3,400,952	755,483	2,142,094	503,375
	Special assessment fund	Mar. 31, 1923	517,575			517,575		517,575	
	Hospital fund	Mar. 31, 1923	81,593		261	81,854	882	80,972	
	Library fund	Mar. 31, 1923	104,989		1,053	106,042	489	105,553	
	Water fund	Mar. 31, 1923	557,948	299,028	138,911	995,887	56,508	887,905	51,474
	Sinking funds	Mar. 31, 1923	510,679	26,483	196,042	733,204	239,482	300,356	193,366
	Public trust funds	Dec. 31, 1923	50,047	33,478	17,772	101,297	15,571	36,381	49,345
	Private trust funds	Mar. 31, 1923		942,675	239,317	1,181,992	296,347		885,645
	School district		3,050,878	595,961	1,388,650	5,035,489	1,082,239	3,764,858	188,392
	General treasury	June 30, 1923	3,022,653	593,577	1,349,331	4,965,561	1,053,714	3,758,144	153,703
	Public trust fund	June 30, 1923	28,225	2,384	39,319	69,928	28,525	6,714	34,689
55	NEW BEDFORD, MASS		7,573,829	8,007,213	2,013,465	17,594,507	2,102,199	7,111,485	8,380,823
	General treasury	Nov. 30, 1923	7,464,210	7,844,612	1,900,715	17,209,537	1,971,150	7,093,899	8,144,488
	Library fund	Nov. 30, 1923	1,729		20	1,749	31	42	1,676
	License fund	Nov. 30, 1923		12,292		12,292			12,292
	Sinking fund	Nov. 30, 1923	91,101	135,552	62,279	288,932	82,947		205,985
	Public trust funds	Nov. 30, 1923	16,789	402	4,607	21,798	3,852	17,544	402
	Private trust fund	Nov. 30, 1923		14,355	45,844	60,199	44,219		15,980
56	TRENTON, N. J		5,145,517	7,559,091	1,040,604	13,745,212	1,559,607	6,745,843	5,439,762
	General treasury	Dec. 31, 1923	4,993,515	6,201,169	876,389	12,071,073	1,304,574	6,691,560	4,074,939
	Firemen's relief fund	Dec. 31, 1923	2,437			2,437		2,437	
	License fund	Dec. 31, 1923		8,042		8,042			8,042
	Municipal court fund	Dec. 31, 1923		14,249		14,249			14,249
	Sinking fund	Dec. 31, 1923	117,739	1,252,699	157,903	1,528,341	248,761		1,279,580
	Public trust funds	Dec. 31, 1923	31,826	82,932	6,312	121,070	6,272	51,846	62,952
57	SALT LAKE CITY, UTAH		6,001,413	3,949,169	792,763	10,743,345	545,675	5,540,719	4,656,951
	City corporation		3,702,656	3,292,784	334,121	7,329,561	382,352	3,069,337	3,877,872
	General treasury	Dec. 31, 1923	3,701,126	3,083,914	303,621	7,088,661	274,278	3,066,295	3,748,088
	Mayor's contingent fund	Dec. 31, 1923		3,241	285	3,526	367	3,042	117
	Sinking fund	Dec. 31, 1923		28,000	8,000	36,000	36,000		

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
57	SALT LAKE CITY, UTAH—Continued.								
	City corporation—Continued.								
	Investment funds	Dec. 31, 1923	$1,530	$120,764		$122,294	$51,711		$70,583
	Private trust funds	Dec. 31, 1923		56,865	$22,215	79,080	19,996		59,084
	School district		2,298,757	656,385	458,642	3,413,784	163,323	$2,471,382	779,079
	General treasury	June 30, 1923	2,195,867	607,301	427,800	3,230,968	155,381	2,462,681	612,906
	Sinking fund	June 30, 1923	78,101	39,893	28,882	146,876	6,894		139,982
	Public trust fund	June 30, 1923	24,789	9,191	1,960	35,940	1,048	8,701	26,191
58	CAMDEN, N. J.		4,491,309	4,831,063	1,077,607	10,399,979	1,049,715	5,606,310	3,743,954
	General treasury	Dec. 31, 1923	4,362,271	4,238,507	1,002,676	9,603,454	908,860	5,543,236	3,151,358
	Fireman's relief fund	Dec. 31, 1923	7,654			7,654		7,654	
	Sinking fund	Dec. 31, 1923	100,100	553,526	69,832	723,458	135,460		587,998
	Public trust funds	Dec. 31, 1923	20,386	39,030	5,099	64,515	5,395	55,420	3,700
	Investment fund	Dec. 31, 1923	898			898			898
59	NASHVILLE, TENN.		4,070,851	2,401,662	3,068,597	9,541,110	3,025,303	4,367,560	2,148,247
	General treasury	Dec. 31, 1923	3,992,364	1,110,886	2,591,518	7,694,768	2,403,610	3,690,460	1,600,698
	Convict labor account	Dec. 31, 1923	6,408			6,408		6,408	
	Library fund	Dec. 31, 1923	2,089	31,000	1,602	34,691	964	33,727	
	Park fund	Dec. 31, 1923	7,292	277,495	27,658	312,445	19,025	240,740	52,680
	Sinking funds	Dec. 31, 1923	56,535	959,041	434,669	1,450,245	581,912	373,464	494,869
	Public trust funds	Dec. 31, 1923	6,163	23,240	13,150	42,553	19,792	22,761	
60	FALL RIVER, MASS.		6,466,109	7,312,373	1,245,497	15,023,979	1,165,670	7,829,463	6,028,846
	General treasury	Dec. 31, 1923	6,334,431	6,376,382	699,364	13,410,177	688,148	7,819,941	4,902,088
	Board of police incidental fund	Dec. 31, 1923	3,818		256	4,074	87	169	3,818
	Educational fund	Dec. 31, 1923	6,345		137	6,482		6,482	
	License fund	Dec. 31, 1923		9,021		9,021			9,021
	Cash in transit	Dec. 31, 1923		394,504	364,859	759,363	394,504		364,859
	Sinking fund	Dec. 31, 1923	113,773	511,535	176,704	802,012	79,012		723,000
	Public trust funds	Dec. 31, 1923	7,742		4,048	11,790	3,919	2,871	5,000
	Private trust fund	Dec. 31, 1923		20,931	129	21,060			21,060

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61	ALBANY, N. Y.		5,024,822	6,632,093	585,740	12,242,655	682,196	7,289,536	4,270,923
	City corporation		4,822,918	6,465,321	585,740	11,873,979	682,196	7,088,346	4,103,437
	General treasury	Dec. 31, 1923	4,729,391	5,997,134	271,652	10,998,177	390,058	7,029,045	3,579,074
	City clerk's fund	Dec. 31, 1923	4,705	4,772	230	9,707	1,003		8,704
	Sinking funds	Dec. 31, 1923	44,668	458,352	246,809	749,829	232,637	2,756	514,436
	Public trust funds	Dec. 31, 1923	44,154	4,935	67,049	116,138	58,498	56,545	1,095
	Investment funds	Dec. 31, 1923		128		128			128
	County supervisors' fund		201,904	166,772		368,676		201,190	167,486
	General treasury	Oct. 31, 1923	201,904	166,772		368,676		201,190	167,486
62	WILMINGTON, DEL.		3,789,348	3,516,914	1,466,567	8,772,829	871,686	5,087,068	2,814,075
	General treasury	June 30, 1923	2,402,958	1,579,527	724,421	4,706,906	407,676	2,192,644	2,106,586
	Public safety funds	June 30, 1923	1,378	588,072	954	590,404	948	583,293	6,163
	Health fund	June 30, 1923	53	6,390	616	7,059	1,051	6,008	
	Street and sewer funds	June 30, 1923	112,534	485,451	639,411	1,237,396	368,758	792,409	76,229
	School fund	June 30, 1923	840,594	209,358	64,576	1,114,528	60,963	1,017,707	35,858
	Park fund	Dec. 31, 1923	6,910	67,455	7,148	81,513	10,681	70,827	5
	Water fund	June 30, 1923	378,772	400,836	16,068	795,676	14,631	398,213	382,832
	Sinking fund	June 30, 1923	8,766	167,086	5,872	181,724	491		181,233
	Public trust funds	June 30, 1923	37,383	12,739	7,501	57,623	6,487	25,967	25,169
63	KANSAS CITY, KANS.		5,446,324	3,268,746	947,591	9,662,661	1,094,216	6,737,340	1,831,105
	City corporation		3,935,942	2,631,957	654,002	7,221,901	603,897	4,998,521	1,619,483
	General treasury	Dec. 31, 1923	3,081,465	2,069,979	480,522	5,631,966	494,680	4,489,010	648,276
	Sinking funds	Dec. 31, 1923	840,566	520,503	140,239	1,501,308	86,605	484,526	930,177
	Public trust fund	Dec. 31, 1923	12,242	1,245	6,786	20,273	8,468	11,805	
	Investment funds	Dec. 31, 1923	1,669	39,897	25,270	66,836	12,626	13,180	41,030
	Private trust fund	Dec. 31, 1923		333	1,185	1,518	1,518		
	School district		1,510,382	636,789	293,589	2,440,760	490,319	1,738,819	211,622
	General treasury	June 30, 1923	1,396,511	574,311	225,593	2,196,415	410,505	1,656,351	129,559
	Sinking fund	June 30, 1923	113,871	62,478	67,996	244,345	79,814	82,468	82,063
64	LOWELL, MASS.		5,713,328	5,034,736	503,115	11,251,179	347,651	5,170,770	5,732,758
	General treasury	Dec. 31, 1923	5,691,056	4,977,382	487,869	11,156,307	335,848	5,169,770	5,649,689
	License fund	Dec. 31, 1923		8,483		8,483			8,483
	Sinking fund	Dec. 31, 1923	9,293	4,432	15,200	28,925	3,548		25,377
	Public trust funds	Dec. 31, 1923	12,979	26,200	46	39,225	7,255	1,000	30,970
	Private trust funds	Dec. 31, 1923		18,239		18,239			18,239
65	FLINT, MICH.		4,830,260	4,109,983	3,460,362	12,400,605	2,131,034	6,131,714	4,137,857
	City corporation		2,957,565	3,944,983	1,900,454	8,803,002	1,653,982	3,151,163	3,997,857
	General treasury	Feb. 28, 1923	2,297,117	3,415,200	1,696,717	7,409,034	1,378,374	2,402,538	3,628,122
	Hospital fund	Feb. 28, 1923	116,364	42,253	111,565	270,182	97,693	172,489	
	Park fund	Feb. 28, 1923	3,579	189,662	11,268	204,509	11,496	188,351	4,662
	Water fund	Feb. 28, 1923	535,505	57,344	49,896	642,745	96,218	387,785	158,742
	Sinking fund	Feb. 28, 1923	5,000	224,773	29,814	259,587	70,120		189,467
	Private trust fund	Feb. 28, 1923		15,751	1,194	16,945	81		16,864
	School district		1,872,695	165,000	1,559,908	3,597,603	477,052	2,980,551	140,000
	General treasury	June 30, 1923	1,872,695	165,000	1,559,908	3,597,603	477,052	2,980,551	140,000

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
66	ERIE, PA		$4,365,261	$720,426	$563,731	$5,649,418	$1,044,808	$3,963,665	$640,945
	City corporation		2,470,547	658,886	437,467	3,566,900	970,590	2,136,675	459,635
	General treasury	Jan. 7, 1924	1,910,917	535,418	211,198	2,657,533	656,425	1,613,225	387,883
	Water fund	Jan. 7, 1924	542,600	14,011	130,076	686,687	158,485	523,450	4,752
	Sinking fund	Jan. 7, 1924	17,030	109,457	96,193	222,680	155,680		67,000
	School district		1,894,714	61,540	126,264	2,082,518	74,218	1,826,990	181,310
	General treasury	July 2, 1924	1,889,085	61,540	126,068	2,076,693	73,937	1,826,158	176,598
	Library cash fund	July 2, 1924	917		196	1,113	281	832	
	Public trust fund	July 2, 1924	4,712			4,712			4,712
67	CAMBRIDGE, MASS		5,643,736	6,100,262	510,477	12,254,475	343,000	5,791,164	6,120,311
	General treasury	Mar. 31, 1923	5,475,831	5,404,179	430,622	11,310,632	294,058	5,787,231	5,229,343
	Suspense fund	Mar. 31, 1923			1,440	1,440	1,440		
	Sinking funds	Mar. 31, 1923	164,424	526,081	74,407	764,912	44,580		720,332
	Public trust funds	Mar. 31, 1923	3,481		2,927	6,408	2,367	3,933	108
	Investment fund	Dec. 31, 1923		156,832		156,832			156,832
	Private trust funds	Mar. 31, 1923		13,170	1,081	14,251	555		13,696
68	READING, PA		3,196,250	686,512	1,031,927	4,914,689	532,569	3,673,641	708,479
	City corporation		1,870,667	268,358	541,163	2,680,188	227,538	1,897,705	554,945
	General treasury	Jan. 7, 1924	1,821,407	20,617	397,789	2,239,813	143,295	1,894,401	202,117
	Sinking fund	Jan. 7, 1924	44,732	217,472	109,308	371,512	64,208	3,304	304,000
	Public trust fund	Jan. 7, 1924	4,528			4,528	128		4,400
	Private trust fund	Jan. 7, 1924		30,269	34,066	64,335	19,907		44,428
	School district		1,325,583	418,154	490,764	2,234,501	305,031	1,775,936	153,534
	General treasury	July 2, 1923	1,321,489	309,781	339,107	1,970,377	143,040	1,714,226	113,111
	Sinking fund	July 2, 1923	2,929	103,873	150,756	257,558	161,327	55,808	40,423
	Public trust fund	July 2, 1923	1,165	4,500	901	6,566	664	5,902	
69	YONKERS, N. Y		7,900,518	11,650,404	407,558	19,958,480	843,094	9,373,605	9,741,781
	General treasury	Dec. 31, 1923	7,828,482	10,328,944	382,416	18,539,842	755,260	9,121,166	8,663,416
	County supervisors' fund	Dec. 31, 1923	6,455	252,167	14,042	272,664	56,860	215,804	
	Court fund	Dec. 31, 1923	70	404		474		70	404
	License fund	Dec. 31, 1923		6,065		6,065			6,065
	Sinking fund	Dec. 31, 1923		108,738	18	108,756			108,756
	Public trust funds	Dec. 31, 1923	65,511	954,086	11,082	1,030,679	30,974	36,565	963,140

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70	DULUTH, MINN.		6,033,677	1,958,641	297,093	8,289,411	459,633	6,595,021	1,234,757
	City corporation		4,011,253	981,100	259,968	5,252,321	454,906	4,117,514	679,901
	General treasury	Dec. 31, 1923	3,715,093	819,444	234,227	4,768,764	435,038	4,081,110	252,616
	Sinking fund	Dec. 31, 1923	222,223	57,878	9,751	289,852	84	268	289,500
	Public trust funds	Aug. 31, Dec. 31, 1923	72,711	91,278	14,753	178,742	18,397	35,986	124,359
	Investment fund	Dec. 31, 1923	1,226	12,500	1,237	14,963	1,387	150	13,426
	School district		2,022,424	977,541	37,125	3,037,090	4,727	2,477,507	554,856
	General treasury	July 31, 1923	1,646,432	694,172	188	2,340,792		2,320,042	20,750
	Petty cash fund	July 31, 1923			1,200	1,200	1,200		
	Sinking fund	July 31, 1923	227,181	128,821	34,362	390,364	2,098	138,099	250,167
	Public trust fund	July 31, 1923	148,811	154,548	1,375	304,734	1,429	19,366	283,939
71	SPOKANE, WASH.		4,804,097	2,839,138	964,517	8,607,752	945,323	4,285,359	3,377,070
	City corporation		2,668,677	751,662	464,044	3,884,383	397,801	2,480,452	1,006,130
	General treasury	Dec. 31, 1923	2,538,743	536,822	424,287	3,499,852	373,361	2,450,308	676,183
	Sinking funds	Dec. 31, 1923	121,846	178,316	19,309	319,471	10,712		308,759
	Public trust funds	Dec. 31, 1923	8,088	17,938	17,185	43,211	10,739	30,144	2,328
	Investment fund	Dec. 31, 1923		9,264		9,264			9,264
	Private trust fund	Dec. 31, 1923		9,322	3,263	12,585	2,989		9,596
	School district		2,135,420	2,087,476	500,473	4,723,369	547,522	1,804,907	2,370,940
	General treasury	June 30, 1923	1,783,555	2,050,648	282,512	4,116,715	352,421	1,710,771	2,053,523
	Sinking fund	June 30, 1923	339,564	36,160	217,456	593,180	194,971	91,886	306,323
	Public trust fund	Dec. 31, 1923	12,301	668	505	13,474	130	2,250	11,094
72	ELIZABETH, N. J.		3,713,752	5,792,811	2,312,901	11,819,464	2,679,113	4,657,259	4,483,092
	General treasury	Dec. 31, 1923	3,237,463	3,262,923	1,482,828	7,983,214	1,621,214	2,931,079	3,430,921
	School fund	June 30, 1923	417,626	1,462,551	745,834	2,626,011	980,651	1,635,773	9,587
	Library fund	Nov. 30, 1923	5,954	39,809	1,514	47,277	3,160	43,270	847
	License fund	Dec. 31, 1923	1,017	1,448		2,465		1,017	1,448
	Firemen's relief fund	Dec. 31, 1923	8,696			8,696		8,696	
	Municipal court fund	Dec. 31, 1923	111	6,316		6,427		111	6,316
	Sinking fund	Dec. 31, 1923	22,553	940,324	38,663	1,001,540	38,231		963,309
	Public trust fund	Dec. 31, 1923	18,845	44,214	37,803	100,862	25,444	23,988	51,430
	Investment fund	Dec. 31, 1923	1,487	33,975	3,797	39,259	8,240	13,325	17,694
	Private trust fund	Dec. 31, 1923		1,251	2,462	3,713	2,173		1,540
73	UTICA, N. Y.		3,971,861	4,972,922	824,400	9,769,183	914,594	5,252,925	3,601,664
	City corporation		3,971,861	4,700,465	824,400	9,496,726	914,594	5,118,434	3,463,698
	General treasury	Dec. 31, 1923	3,895,034	4,437,437	754,837	9,087,308	807,096	5,087,068	3,193,144
	Library fund	Dec. 31, 1923	3,312		225	3,537	184	331	3,022
	Sinking funds	Dec. 31, 1923	35,389	189,644	45,487	270,520	84,982	2,065	183,473
	Public trust funds	Dec. 31, 1923	38,126	38,028	9,955	86,109	7,849	28,970	49,290
	Private trust fund	Dec. 31, 1923		35,356	13,896	49,252	14,483		34,769
	County supervisors' fund			272,457		272,457		134,491	137,966
	General treasury	Nov. 30, 1923		272,457		272,457		134,491	137,966
74	LYNN, MASS.		4,576,938	7,349,927	182,819	12,109,684	397,449	4,825,731	6,886,504
	General treasury	Dec. 31, 1923	4,530,463	6,849,227	158,555	11,538,245	369,462	4,823,304	6,345,479
	License fund	Dec. 31, 1923	511	5,678		6,189		511	5,678
	Sinking funds	Dec. 31, 1923	36,487	423,100	5,201	464,788	9,788		455,000
	Public trust funds	Dec. 31, 1923	2,769		14,502	17,271	15,355	1,916	
	Investment fund	Dec. 31, 1923	6,708	130	1,310	8,148	650		7,498
	Private trust funds	Dec. 31, 1923		71,792	3,251	75,043	2,194		72,849

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
75	TACOMA, WASH.		$5,856,615	$1,471,451	$1,003,033	$8,331,099	$1,189,667	$5,032,377	$2,109,055
	City corporation		4,169,502	1,424,468	854,673	6,448,643	960,150	3,508,899	1,979,594
	General treasury	Dec. 31, 1923	4,084,464	565,601	533,707	5,183,772	632,516	3,381,849	1,169,407
	Sinking fund	Dec. 31, 1923	48,162	753,733	211,895	1,013,790	231,420	107,372	674,998
	Public trust funds	Dec. 31, 1923	14,447	10,544	5,118	30,109	10,366	19,678	65
	Investment fund	Dec. 31, 1923	22,429	11,097	47,420	80,946	20,543		60,403
	Private trust funds	Dec. 31, 1923		83,493	56,533	140,026	65,305		74,721
	School district		1,535,328	44,927	123,264	1,703,519	213,616	1,366,312	123,591
	General treasury	June 30, 1923	1,410,318	37,299	63,162	1,510,779	116,449	1,331,502	62,828
	Sinking fund	June 30, 1923	105,386		38,771	144,157	65,494	30,763	47,900
	Public trust fund	June 30, 1923	11,891	5,199	1,005	18,095	1,185	4,047	12,863
	Investment fund	June 30, 1923	7,733		20,326	28,059	28,059		
	Private trust fund	June 30, 1923		2,429		2,429	2,429		
	Park district		151,785	2,056	25,096	178,937	15,901	157,166	5,870
	General treasury	Dec. 31, 1923	151,785	2,056	25,096	178,937	15,901	157,166	5,870
76	JACKSONVILLE, FLA.		4,427,180	2,280,616	4,040,309	10,748,105	3,619,411	6,309,589	819,105
	City corporation		3,795,419	2,190,638	2,233,591	8,219,648	2,722,630	4,777,148	719,870
	General treasury	Dec. 31, 1923	3,493,292	1,960,095	941,285	6,394,672	1,614,248	4,250,837	529,587
	Dock and terminal fund	Dec. 31, 1923	210,931		894,905	1,105,836	614,380	491,456	
	Sinking fund	Dec. 31, 1923	65,183	224,715	345,317	635,215	444,932		190,283
	Public trust funds	Dec. 31, 1923	26,013	5,828	52,084	83,925	49,070	34,855	
	School district		631,761	89,978	1,806,718	2,528,457	896,781	1,532,441	99,235
	General treasury	June 30, 1923	541,298	5,206	1,746,061	2,292,565	766,576	1,438,484	87,505
	Sinking fund	June 30, 1923	90,463	84,772	60,657	235,892	130,205	93,957	11,730
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000								
77	OKLAHOMA CITY, OKLA.		$5,558,135	$7,542,862	$3,278,123	$16,379,120	$3,388,841	$7,283,522	$5,706,757
	City corporation		3,453,781	3,368,427	3,074,267	9,896,475	1,191,275	5,350,274	3,354,926
	General treasury	June 30, 1923	2,756,986	787,036	2,779,792	6,323,814	750,970	4,926,500	646,344
	Sinking fund	June 30, 1923	662,546	2,032,108	223,155	2,917,809	338,005	417,322	2,162,482
	Public trust fund	June 30, 1923	34,249			34,249	12,543	6,452	15,254
	Private trust fund	June 30, 1923		549,283	71,320	620,603	89,757		530,846

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	School district		2,104,354	4,174,435	203,856	6,482,645	2,197,566	1,933,248	2,351,831
	General treasury	June 30, 1923	1,826,232	2,258,248	9,778	4,094,258	1,791,656	1,778,755	523,847
	Sinking fund	June 30, 1923	278,122	1,916,187	194,078	2,388,387	405,910	154,493	1,827,984
78	CANTON, OHIO		4,150,850	2,187,474	1,745,258	8,083,582	1,594,789	4,345,761	2,143,032
	City corporation		2,413,864	1,739,951	880,000	5,033,815	689,116	2,524,743	1,819,956
	General treasury	Dec. 31, 1923	1,449,745	1,348,986	746,344	3,545,075	581,670	2,071,855	891,550
	Fee and special fund	Dec. 31, 1923	13,689			13,689		13,689	
	Library fund	Jan. 31, 1924	1,234	21,394	3,740	26,368	9,718	16,650	
	Sinking fund	Dec. 31, 1923	914,065	296,350	109,941	1,320,356	23,780	398,319	898,257
	Public trust funds	Dec. 31, 1923, Jan. 31, 1924	35,131	23,747	19,975	78,853	24,474	24,230	30,149
	Private trust fund	Dec. 31, 1924		49,474		49,474	49,474		
	School district		1,736,986	447,523	865,258	3,049,767	905,673	1,821,018	323,076
	General treasury	Aug. 31, 1923	1,093,720	421,502	628,946	2,144,168	516,987	1,487,319	139,862
	Fee and special fund	Aug. 31, 1923	21,382			21,382		21,382	
	Sinking fund	Aug. 31, 1923	621,884	26,021	236,312	884,217	388,686	312,317	183,214
79	SOMERVILLE, MASS		3,122,287	2,805,934	510,757	6,438,978	317,457	3,703,339	2,418,182
	General treasury	Dec. 31, 1923	3,121,127	2,756,721	509,694	6,387,542	316,154	3,702,419	2,368,969
	License fund	Dec. 31, 1923		3,106		3,106			3,106
	Public trust funds	Dec. 31, 1923	1,160		1,063	2,223	1,303	920	
	Investment fund	Dec. 31, 1923		46,107		46,107			46,107
80	SCHENECTADY, N. Y		4,663,217	4,039,872	1,318,592	10,021,681	452,870	5,333,781	4,235,030
	General treasury	Dec. 31, 1923	4,629,021	3,781,620	1,187,320	9,597,961	277,643	5,289,503	4,030,815
	County supervisors' fund	Oct. 31, 1923		83,938		83,938		40,178	43,760
	City clerk's fund	Dec. 31, 1923	4,888	7,085		11,973			11,973
	Sinking funds	Dec. 31, 1923	8,215	65,233	23,077	96,525	26,525		70,000
	Public trust funds	Dec. 31, 1923	18,800	41,732	40,597	101,129	97,029	4,100	
	Investment funds	Dec. 31, 1923	2,293		26,773	29,066	1,626		27,440
	Private trust fund	Dec. 31, 1923		60,264	40,825	101,089	50,047		51,042
81	WATERBURY, CONN		4,324,554	9,631,854	162,008	14,118,416	1,016,266	5,068,743	8,033,407
	General treasury	Dec. 31, 1923	4,268,106	9,533,328	150,477	13,951,911	1,000,123	5,000,211	7,951,577
	School fund	Dec. 31, 1923	625		1,357	1,982	706	1,276	
	License fund	Dec. 31, 1923	325	1,300		1,625		325	1,300
	Court fee fund	Dec. 31, 1923	24,219	3,260	5,276	32,755	91	3,361	29,303
	Sinking fund	Dec. 31, 1923	9,484	15,000		24,484	9,484		15,000
	Public trust funds	Dec. 31, 1923	21,795	78,966	4,898	105,659	5,862	63,570	36,227
82	TULSA, OKLA		5,424,864	5,905,723	2,358,629	13,689,216	3,915,426	7,513,563	2,260,227
	City corporation		3,549,972	4,650,029	1,797,156	9,997,157	2,669,541	5,684,549	1,643,067
	General treasury	June 30, 1923	1,513,923	3,307,956	1,424,704	6,246,583	1,837,822	4,229,122	179,639
	Special assessment funds	June 30, 1923	1,164,486		131	1,164,617		1,164,486	131
	Sinking fund	June 30, 1923	829,566	657,749	325,049	1,812,364	730,288	284,529	797,547
	Public trust fund	June 30, 1923	41,997	11,310	7,592	60,899	54,327	6,412	160
	Private trust funds	June 30, 1923		673,014	39,680	712,694	47,104		665,590
	School district		1,874,892	1,255,694	561,473	3,692,059	1,245,885	1,829,014	617,160
	General treasury	June 30, 1923	1,591,590	1,073,207	263,078	2,927,875	745,677	1,650,532	531,666
	Revolving fund	June 30, 1923		44,273	11,435	55,708	5,264	50,444	
	Sinking fund	June 30, 1923	283,302	138,214	286,960	708,476	494,944	128,038	85,494

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
83	LAWRENCE, MASS.		$4,387,496	$5,885,973	$876,722	$11,150,191	$1,293,323	$4,592,746	$5,264,122
	General treasury	Dec. 31, 1923	4,351,422	5,391,025	453,914	10,196,361	1,124,414	4,592,746	4,479,201
	License fund	Dec. 31, 1923		3,396	4	3,400	8		3,392
	Sinking funds	Dec. 31, 1923	35,628	428,174	422,713	886,515	168,901		717,614
	Public trust funds	Dec. 31, 1923	446	2,000	91	2,537			2,537
	Private trust fund	Dec. 31, 1923		61,378		61,378			61,378
84	FORT WAYNE, IND.		4,869,077	701,879	1,761,837	7,332,793	1,224,191	5,370,522	738,080
	City corporation		3,369,374	589,679	814,117	4,773,170	827,220	3,360,626	585,324
	General treasury	Dec. 31, 1923	1,169,090	33,336	568,244	1,770,670	519,564	1,193,661	57,445
	Special assessment fund	Dec. 31, 1923	1,100,334		9,766	1,110,100	9,766	1,100,334	
	Water fund	Dec. 31, 1923	332,511	28,098	16,614	377,223	37,964	298,556	40,703
	Light and power fund	Dec. 31, 1923	697,496		70,112	767,608	66,715	700,893	
	Sinking fund	Dec. 31, 1923	56,796	18,959	47,405	123,160	69,631	44,529	9,000
	Public trust funds	Dec. 31, 1923	8,988	66,575	34,683	110,246	31,472	22,653	56,121
	Investment funds	Dec. 31, 1923	4,159	20,209	22,025	46,393	46,143		250
	Private trust fund	Dec. 31, 1923		422,502	45,268	467,770	45,965		421,805
	School district		1,499,703	112,200	947,720	2,559,623	396,971	2,009,896	152,756
	General treasury	July 31, 1923	1,499,703	112,200	947,720	2,559,623	396,971	2,009,896	152,756
85	EL PASO, TEX.		3,410,948	2,991,631	2,052,530	8,455,109	1,003,687	4,332,923	3,118,499
	General treasury	Feb. 28, 1923	2,625,444	1,312,950	1,801,143	5,739,537	583,197	2,329,761	2,826,579
	Special assessment bond fund	Feb. 28, 1923	386,315			386,315		386,315	
	Convict labor account	Feb. 28, 1923	12,976			12,976		12,976	
	School fund	Aug. 31, 1923	317,556	1,081,806	3,757	1,403,119	59,912	1,248,102	95,105
	Library fund	Feb. 28, 1923	1,433	36,065	89	37,587	117	29,655	7,815
	Sinking funds	Feb. 28, 1923	67,126	557,979	244,177	869,282	354,168	326,114	189,000
	Public trust fund	Feb. 28, 1923	98	2,831	3,364	6,293	6,293		
86	EVANSVILLE, IND.		3,180,617	1,651,129	871,851	5,703,597	1,715,993	3,614,534	373,070
	City corporation		2,025,932	573,869	659,330	3,259,131	760,805	2,189,152	309,174
	General treasury	Dec. 31, 1923	1,568,066	283,238	450,036	2,301,340	535,542	1,682,224	83,574
	Special assessment funds	Dec. 31, 1923	307,178			307,178		307,178	
	Library fund	Dec. 31, 1923	92,808		43,239	136,047	49,143	86,904	
	Cemetery funds	Dec. 31, 1923	42,453	32,483	19,010	93,946	4,675	84,773	4,498

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	Sinking fund	Dec. 31, 1923	2,300	57,934	64,921	125,155	105,217	107	19,831
	Public trust funds	Dec. 31, 1923	7,284	23,706	56,458	87,448	21,291	27,966	38,191
	Investment fund	Dec. 31, 1923	5,843	27,583		33,426			33,426
	Private trust fund	Dec. 31, 1923		148,925	25,666	174,591	44,937		129,654
	School district		1,154,685	1,077,260	212,521	2,444,466	955,188	1,425,382	63,896
	General treasury	July 31, 1923	1,154,685	1,077,260	212,521	2,444,466	955,188	1,425,382	63,896
87	SAVANNAH, GA		2,252,873	697,053	200,528	3,150,454	281,574	1,989,972	878,908
	City corporation		1,899,504	404,364	199,718	2,503,586	279,737	1,651,017	572,832
	General treasury	Dec. 31, 1923	1,890,162	311,381	21,178	2,222,721	9,463	1,650,888	562,370
	Pilotage commission fund	Dec. 31, 1923	50	250	1,027	1,327	1,198	129	
	Sinking fund	Dec. 31, 1923	6,318	84,500	110,500	201,318	195,000		6,318
	Investment funds	Dec. 31, 1923	2,974	1,170		4,144			4,144
	Private trust fund	Dec. 31, 1923		7,063	67,013	74,076	74,076		
	School district		353,369	292,689	810	646,868	1,837	338,955	306,076
	General treasury	Dec. 31, 1923	353,369	292,689	810	646,868	1,837	338,955	306,076
88	KNOXVILLE, TENN		2,752,191	5,550,052	488,942	8,791,185	409,062	3,629,813	4,752,310
	General treasury	Sept. 30, 1923	2,742,009	4,408,080	469,414	7,619,503	18,070	3,243,788	4,357,645
	Sinking fund	Sept. 30, 1923	2,666	1,141,972	1,858	1,146,496	369,563	383,528	393,405
	Public trust funds	Sept. 30, 1923	7,516		17,670	25,186	21,429	2,497	1,260
89	ALLENTOWN, PA		2,291,637	582,568	1,328,858	4,203,063	775,871	2,733,950	693,242
	City corporation		1,135,620	115,486	527,833	1,778,939	339,861	1,247,996	191,082
	General treasury	Jan. 7, 1924	978,594	93,926	429,407	1,501,927	231,355	1,181,383	89,189
	Sinking funds	Jan. 7, 1924	157,026	21,560	98,426	277,012	108,506	66,613	101,893
	School district		1,156,017	467,082	801,025	2,424,124	436,010	1,485,954	502,160
	General treasury	July 2, 1923	1,133,969	204,432	685,873	2,024,274	351,585	1,367,777	304,912
	Sinking fund	July 2, 1923	21,955	262,208	111,970	396,133	80,708	118,177	197,248
	Investment fund	July 2, 1923	93	442	3,182	3,717	3,717		
90	SAN DIEGO, CALIF		6,278,175	1,394,380	1,949,487	9,622,042	2,324,449	6,667,428	630,165
	City corporation		4,501,805	1,394,380	1,137,435	7,033,620	1,914,223	4,534,786	584,611
	General treasury	Dec. 31, 1923	2,567,013	1,360,911	555,668	4,483,592	1,291,813	3,001,343	190,436
	Special assessment fund	Dec. 31, 1923	1,017,660			1,017,660		1,017,660	
	Sinking fund	Dec. 31, 1923	909,778		566,917	1,476,695	603,061	502,147	371,487
	Public trust funds	Dec. 31, 1923	5,443	18,465	13,484	37,392	18,803	13,636	4,953
	Investment fund	Dec. 31, 1923	1,911	15,004	1,366	18,281	546		17,735
	School district		1,776,370		812,052	2,588,422	410,226	2,132,642	45,554
	General treasury	June 30, 1923	1,662,606		680,434	2,343,040	288,297	2,054,743	
	Sinking fund	June 30, 1923	113,764		131,618	245,382	121,929	77,899	45,554
91	BAYONNE, N. J		3,766,205	5,152,678	445,811	9,364,694	390,680	4,563,060	4,410,954
	General treasury	Dec. 31, 1923	3,214,602	3,747,716		6,962,318	104,073	2,747,318	4,110,927
	School fund	June 30, 1923	479,982	1,289,733	152,915	1,922,630	130,733	1,789,086	2,811
	Firemen's relief fund	Dec. 31, 1923	6,729			6,729		6,729	
	License fund	Dec. 31, 1923	660	492		1,152		660	492
	Sinking fund	Dec. 31, 1923	51,974	113,237	274,306	439,517	142,793		296,724
	Public trust fund	Dec. 31, 1923	12,258	1,500	18,590	32,348	13,081	19,267	

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
92	MANCHESTER, N. H.		$2,825,706	$3,788,558	$226,604	$6,840,868	$330,661	$3,748,710	$2,761,497
	General treasury	Dec. 31, 1923	2,815,116	3,725,596	41,172	6,581,884	148,009	3,747,087	2,686,788
	Sinking fund	Dec. 31, 1923	8,154	14,233	68,529	90,916	59,710		31,206
	Public trust fund	Dec. 31, 1923	2,436			2,436		1,623	813
	Private trust fund	Dec. 31, 1923		48,729	116,903	165,632	122,942		42,690
93	HARRISBURG, PA.		2,866,054	1,856,263	643,529	5,365,846	682,001	3,801,511	882,334
	City corporation		1,500,910	1,442,370	581,429	3,524,709	654,035	2,413,416	457,258
	General treasury	Jan. 7, 1924	1,481,370	1,197,467	515,381	3,194,218	596,136	2,357,190	240,892
	Special assessment fund	Jan. 7, 1924		22,500		22,500		22,500	
	Sinking fund	Jan. 7, 1924	2,950	162,287	12,637	177,874	27,889	2,858	147,127
	Public trust funds	Jan. 7, 1924	3,702	965	2,661	7,328	1,033	1,695	4,600
	Investment funds	Jan. 7, 1924	12,888	59,151	50,750	122,789	28,977	29,173	64,639
	School district		1,365,144	413,893	62,100	1,841,137	27,966	1,388,095	425,076
	General treasury	July 2, 1923	1,355,378	284,993	3,143	1,643,514	12,133	1,371,805	259,576
	Sinking fund	July 2, 1923	7,140	124,900	55,655	187,695	15,055	7,140	165,500
	Public trust fund	July 2, 1923	2,626	4,000	3,302	9,928	778	9,150	
94	PEORIA, ILL.		2,477,271	1,172,473	537,313	4,187,057	315,218	2,666,414	1,205,425
	City corporation		1,110,215	448,433	125,000	1,683,648	105,522	1,157,161	420,965
	General treasury	Dec. 31, 1923	1,061,925	366,114	118,374	1,546,413	96,726	1,120,362	329,325
	Sinking funds	Dec. 31, 1923	5,150	32,939	5,517	43,606	3,762		39,844
	Public trust funds	June 30, Dec. 31, 1923	43,140	49,380	1,109	93,629	5,034	36,799	51,796
	School district		1,190,467	606,397	361,687	2,158,551	187,029	1,282,128	689,394
	General treasury	June 30, 1923	1,163,411	597,586	354,263	2,115,260	171,040	1,272,796	671,424
	Public trust fund	Aug. 30, 1923	20,116	8,811	7,424	36,351	15,989	9,332	11,030
	Investment fund	June 30, 1923	6,940			6,940			6,940
	Pleasure driveway and park district.		176,589	117,643	50,626	344,858	22,667	227,125	95,066
	General treasury	May 31, 1923	173,991	117,643	38,148	329,782	7,591	227,125	95,066
	Sinking fund	May 31, 1923	2,598		12,478	15,076	15,076		
95	WICHITA, KANS.		3,629,346	1,760,510	1,659,167	7,049,023	1,187,709	4,367,519	1,493,795
	City corporation		1,961,580	1,596,590	402,384	3,960,554	404,798	2,471,518	1,084,238
	General treasury	Dec. 31, 1923	1,883,416	1,294,277	376,891	3,554,584	369,805	2,218,640	966,139
	Library fund	Dec. 31, 1923	3,573	26,911	7,233	37,717	5,035	31,754	928

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	Park fund	Dec. 31, 1923	46,479	170,940	4,128	221,547	13,918	207,494	135
	Sinking fund	Dec. 31, 1923	2,520	100,000		102,520			102,520
	Public trust funds	Dec. 31, 1923	25,592	4,462	14,132	44,186	16,040	13,630	14,516
	School district		1,667,766	163,920	1,256,783	3,088,469	782,911	1,896,001	409,557
	General treasury	June 30, 1923	1,454,247	28,778	1,100,991	2,584,016	669,692	1,774,569	139,755
	Sinking fund	June 30, 1923	213,519	135,142	155,792	504,453	113,219	121,432	269,802
96	ST. JOSEPH, MO		2,044,602	1,417,699	129,271	3,591,482	1,267,053	1,965,164	359,265
	City corporation		1,164,057	1,415,273	42,095	2,621,425	1,139,650	1,179,947	301,828
	General treasury	Apr. 16, 1923	1,022,094	1,368,441	16,043	2,406,578	1,095,357	1,154,443	156,778
	Library fund	Apr. 30, 1923	2,617		1,853	4,470	1,973	2,497	
	Fiscal agency fund	Apr. 16, 1923		39,258	338	39,596	694	16,899	22,003
	Sinking fund	Apr. 16, 1923	133,267		23,242	156,509	39,254		117,255
	Public trust funds	Apr. 16, Dec. 31, 1923	6,079	7,574	619	14,272	2,372	6,108	5,792
	School district		880,545	2,336	87,176	970,057	127,403	785,217	57,437
	General treasury	June 30, 1923	732,034	2,336	27,840	762,210	17,953	740,727	3,530
	Sinking fund	June 30, 1923	148,511		59,336	207,847	109,450	44,490	53,907
97	SIOUX CITY, IOWA		3,287,615	1,595,061	309,877	5,192,553	393,483	3,235,047	1,564,023
	City corporation		1,824,403	343,364	146,685	2,314,452	233,748	1,748,504	332,200
	General treasury	Mar. 31, 1923	1,654,959	328,964	110,497	2,094,420	161,644	1,634,467	298,309
	Sinking fund	Mar. 31, 1923	146,189		19,680	165,869	33,609	98,369	33,891
	Public trust funds	Mar. 31, 1923	23,255	14,400	16,508	54,163	38,495	15,668	
	School district		1,463,212	1,251,697	163,192	2,878,101	159,735	1,486,543	1,231,823
	General treasury	June 30, 1923	1,428,991	1,171,823	129,342	2,730,156	145,790	1,486,543	1,097,823
	Sinking fund	June 30, 1923	34,221	79,874	33,850	147,945	13,945		134,000
98	SOUTH BEND, IND		3,653,292	1,559,491	1,358,342	6,571,125	1,665,833	3,818,026	1,087,266
	City corporation		2,116,479	672,854	887,191	3,676,524	1,069,740	2,205,292	401,492
	General treasury	Dec. 31, 1923	1,694,655	358,100	401,951	2,454,706	536,415	1,869,100	49,191
	Special asssessment fund	Dec. 31, 1923	326,502			326,502		326,502	
	Sinking fund	Dec. 31, 1923	47,950		144,482	192,432	192,432		
	Public trust funds	Dec 31, 1923	30,160	24,307	40,264	94,731	33,102	9,690	51,939
	Investment fund	Dec. 31, 1923	17,212		257,199	274,411	274,411		
	Private trust fund	Dec. 31, 1923		290,447	43,295	333,742	33,380		300,362
	School district		1,536,813	886,637	471,151	2,894,601	596,093	1,612,734	685,774
	General treasury	July 31, 1923	1,536,813	886,637	471,151	2,894,601	596,093	1,612,734	685,774
99	WILKES-BARRE, PA		2,298,344	676,737	209,332	3,184,413	71,327	2,568,944	544,142
	City corporation		1,001,447	637,731	149,622	1,788,800	66,308	1,264,503	457,989
	General treasury	Jan. 7, 1924	891,167	586,200	69,381	1,546,748	15,187	1,264,503	267,058
	Sinking funds	Jan. 7, 1924	110,280	51,531	80,241	242,052	51,121		190,931
	School district		1,296,897	39,006	59,710	1,395,613	5,019	1,304,441	86,153
	General treasury	July 2, 1923	1,294,357	37,000	56,613	1,387,970	615	1,301,208	86,147
	Public trust fund	July 2, 1923	2,540	2,006	3,097	7,643	4,404	3,233	6
100	BINGHAMTON, N. Y		3,129,084	1,593,131	971,406	5,693,621	1,102,998	3,290,008	1,300,615
	General treasury	Dec. 31, 1923	2,925,580	1,248,958	858,875	5,033,413	998,107	2,949,882	1,085,424
	Library fund	Dec. 31, 1923	576	26,000	28	26,604	292	26,312	
	County supervisors' fund	Dec. 31, 1923		206,435		206,435		120,087	86,348
	Water fund	Dec. 31, 1923	180,528	217	29,724	210,469	10,119	182,059	18,291

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
100	BINGHAMTON, N. Y.—Continued.								
	Sinking fund	Dec. 31, 1923	$118	$69,205	$5,715	$75,038	$62,538		$12,500
	Public trust funds	Dec. 31, 1923	21,536	23,663	20,440	65,639	8,498	$11,668	45,473
	Investment fund	Dec. 31, 1923	746	18,653	56,614	76,013	23,434		52,579
	Private trust fund	Dec. 31, 1923			10	10	10		
101	PORTLAND, ME.		3,754,272	3,057,425	968,575	7,780,272	693,460	4,071,346	3,015,466
	City corporation		3,249,912	2,711,245	859,214	6,820,371	548,327	3,478,331	2,793,713
	General treasury	Dec. 31, 1923	3,176,167	2,610,443	643,572	6,430,182	382,629	3,474,241	2,573,312
	Sinking fund	Dec. 31, 1923	26,217	96,843	158,289	281,349	109,355		171,994
	Public trust funds	Dec. 31, 1923	44,444	2,745	6,184	53,373	5,100	1,080	47,193
	Investment fund	Dec. 31, 1923	3,084		51,169	54,253	51,243	3,010	
	Private trust fund	Dec. 31, 1923		1,214		1,214			1,214
	Bridge district		34,732	142	38,924	73,798	6,405	57,961	9,432
	General treasury	Dec. 31, 1923	34,732	142	38,924	73,798	6,405	57,961	9,432
	Water district		436,543	346,038	19,872	802,453	70,058	520,074	212,321
	General treasury	Dec. 31, 1923	401,227	217,563	18,573	637,363	67,497	520,052	49,814
	Sinking fund	Dec. 31, 1923	35,316	46,136	1,299	82,751	2,561	22	80,168
	Investment fund	Dec. 31, 1923		82,339		82,339			82,339
	Pier site district		33,085		50,565	83,650	68,670	14,980	
	General treasury	Dec. 31, 1923	33,085		50,565	83,650	68,670	14,980	
102	ROCKFORD, ILL.		2,988,485	2,474,540	114,664	5,577,689	133,162	3,551,016	1,893,511
	City corporation		1,629,043	1,422,251	76,639	3,127,933	83,673	1,964,295	1,079,965
	General treasury	Dec. 31, 1923	1,527,918	1,245,837	69,376	2,843,131	77,800	1,884,772	880,559
	Library fund	Dec. 31, 1923	59,729	25,500	4,290	89,519	511	71,163	17,845
	Public trust funds	Dec. 31, 1923	41,396	150,914	2,973	195,283	5,362	8,360	181,561
	School district		1,226,300	1,010,765	27,603	2,264,668	47,998	1,459,973	756,697
	General treasury	Dec. 31, 1923	1,226,300	1,010,765	27,603	2,264,668	47,998	1,459,973	756,697
	Park district		133,142	41,524	10,422	185,088	1,491	126,748	56,849
	General treasury	Dec. 31, 1923	119,808	28,278	10,422	158,508	1,491	126,748	30,269
	Public trust fund	Dec. 31, 1923	11,741	158		11,899			11,899
	Investment fund	Dec. 31, 1923	1,593	13,088		14,681			14,681

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103	TROY, N. Y.		3,181,602	3,070,860	350,750	6,603,212	232,263	4,124,319	2,246,630
	City corporation		2,898,691	2,922,231	350,750	6,171,672	231,487	3,857,225	2,082,960
	General treasury	Dec. 31, 1923	2,874,888	2,873,869	272,930	6,021,687	119,221	3,832,124	2,070,342
	City clerk's fund	Dec. 31, 1923	2,415	2,412	142	4,969	156		4,813
	Sinking fund	Dec. 31, 1923	4,220	31,850	74,680	110,750	102,945		7,805
	Public trust funds	Dec. 31, 1923	17,168	14,100	2,998	34,266	9,165	25,101	
	Lansingburg school district		156,426	23,131		179,557	776	148,726	30,055
	General treasury	July 31, 1923	156,302	20,081		176,383	776	148,726	26,881
	Sinking fund	July 31, 1923	64	750		814			814
	Investment fund	July 31, 1923	60	2,300		2,360			2,360
	County supervisors' fund		126,485	125,498		251,983		118,368	133,615
	General treasury	Oct. 13, 1923	126,485	125,498		251,983		118,368	133,615
104	CHARLESTON, S. C.		3,097,143	2,773,672	1,780,638	7,651,453	1,876,113	3,975,412	1,799,928
	City corporation		2,571,059	2,529,637	1,672,394	6,773,090	1,734,868	3,297,539	1,740,683
	General treasury	Dec. 31, 1923	1,341,821	2,333,566	242,668	3,918,055	376,346	2,082,271	1,459,438
	High school fund	June 30, 1923	4,501	58,799	8,190	71,490	1,449	44,244	25,797
	Colonial commons fund	Dec. 31, 1923	1,000		666	1,666	286	1,380	
	Water fund	Dec. 31, 1923	400,450	8,287	44,261	452,998	31,704	247,533	173,761
	Port utilities commission fund	Dec. 31, 1923	771,660		1,225,295	1,996,955	1,097,841	899,114	
	Sinking funds	Dec. 31, 1923	6,186	40,149	9,827	56,162	23,435	10,650	22,077
	Public trust funds	June 30, Dec. 31, 1923	44,238	3,114	141,466	188,818	156,674	12,347	19,797
	Investment fund	Dec. 31, 1923	1,203	85,722	21	86,946	47,133		39,813
	School district		526,084	244,035	108,244	878,363	141,245	677,873	59,245
	General treasury	June 30, 1923	522,792	210,994	95,727	829,513	126,577	653,895	49,041
	Sinking fund	June 30, 1923	1,541	26,379	7,986	35,906	8,441	17,561	9,904
	Public trust funds	June 30, 1923	1,751	6,662	4,531	12,944	6,227	6,417	300
105	LITTLE ROCK, ARK.		1,575,013	4,050,869	224,464	5,850,346	463,966	2,281,389	3,104,991
	City corporation		734,597	3,120,774	8,516	3,863,887	33,872	988,376	2,841,639
	General treasury	Dec. 31, 1923	693,034	3,106,908		3,799,942		966,169	2,833,773
	Cemetery funds	Dec. 31, 1923	13,778	7,766	903	22,447	6,883	15,462	102
	Public trust funds	Dec. 31, 1923	26,019		7,613	33,632	26,887	6,745	
	Investment funds	Dec. 31, 1923	1,766	6,100		7,866	102		7,764
	School district		679,357	202,568	2,137	884,062	15,728	661,193	207,141
	General treasury	June 30, 1923	679,357	202,568	2,137	884,062	15,728	661,193	207,141
	Sewer and street improvement fund		161,059	727,527	213,811	1,102,397	414,366	631,820	56,211
	General treasury	Dec. 31, 1923	161,059	727,527	213,811	1,102,397	414,366	631,820	56,211
106	JOHNSTOWN, PA.		2,436,984	1,151,515	1,970,511	5,559,010	1,925,746	3,211,302	421,962
	City corporation		1,204,087	956,799	1,326,575	3,487,461	1,595,479	1,705,736	186,246
	General treasury	Jan. 7, 1924	1,190,773	847,368	997,860	3,036,001	1,208,004	1,705,736	122,261
	Sinking fund	Jan. 7, 1924	13,314	109,431	328,715	451,460	387,475		63,985
	School district		1,232,897	194,716	643,936	2,071,549	330,267	1,505,566	235,716
	General treasury	July 2, 1923	1,224,032		446,042	1,670,074	70,655	1,404,703	194,716
	Sinking fund	July 2, 1923	8,865	194,716	197,894	401,475	259,612	100,863	41,000

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
107	SACRAMENTO, CALIF.		$5,291,944	$2,675,224	$2,931,284	$10,898,452	$2,964,012	$6,712,534	$1,221,906
	City corporation		3,679,813	1,465,795	1,991,460	7,137,068	1,714,221	4,295,898	1,126,949
	General treasury	Dec. 31, 1923	2,200,410	635,745	1,881,184	4,717,339	1,537,701	2,487,310	692,328
	Special assessment fund	Dec. 31, 1923	1,453,582	4,957		1,458,539		1,458,539	
	Cash in transit	Dec. 31, 1923		2,000		2,000	2,000		
	Sinking fund	Dec. 31, 1923	7,330	434,801	41,764	483,895	20,091	271,086	192,718
	Public trust funds	Dec. 31, 1923	11,067	1,214	7,462	19,743	8,512	9,023	2,208
	Investment funds	Dec. 31, 1923	7,424	69,852	4,902	82,178	11,812	69,940	426
	Private trust funds	Dec. 31, 1923		317,226	56,148	373,374	134,105		239,269
	School district		1,612,131	1,209,429	939,824	3,761,384	1,249,791	2,416,636	94,957
	General treasury	June 30, 1923	1,407,267	1,180,938	761,607	3,349,812	1,070,711	2,223,810	55,291
	Sinking fund	June 30, 1923	204,864	28,491	178,217	411,572	179,080	192,826	39,666
108	EAST ST. LOUIS, ILL.		1,893,610	1,633,254	607,859	4,134,723	437,918	1,985,616	1,711,189
	City corporation		1,007,969	1,325,281	211,962	2,545,212	233,077	875,355	1,436,780
	General treasury	Dec. 31, 1923	956,766	1,318,120	184,192	2,459,078	201,813	820,967	1,436,298
	Registered bond interest fund	Dec. 31, 1923	47,912		1,011	48,923	4,614	43,827	482
	Public trust funds	Dec. 31, 1923	3,291	7,161	26,759	37,211	26,650	10,561	
	School district		791,707	148,738	379,973	1,320,418	164,215	954,073	202,130
	General treasury	June 30, 1923	782,130	146,747	304,779	1,233,656	81,436	950,090	202,130
	Sinking fund	June 30, 1923	9,577	1,991	75,194	86,762	82,779	3,983	
	Park district		93,934	159,235	15,924	269,093	40,626	156,188	72,279
	General treasury	Feb. 28, 1923	93,516	122,427	11,927	227,870	19,417	136,174	72,279
	Sinking fund	Feb. 28, 1923	418	36,808	3,997	41,223	21,209	20,014	
109	BROCKTON, MASS.		3,401,613	3,249,722	132,756	6,784,091	481,133	3,109,608	3,193,350
	General treasury	Nov. 30, 1923	3,373,823	3,128,876	123,654	6,626,353	424,579	3,109,462	3,092,312
	License fund	Nov. 30, 1923		9,092		9,092			9,092
	Sinking fund	Nov. 30, 1923	23,797	103,889	3,421	131,107	51,356		79,751
	Public trust funds	Nov. 30, 1923	3,993	3,000	3,221	10,214	3,130	146	6,938
	Private trust fund	Nov. 30, 1923		4,865	2,460	7,325	2,068		5,257
110	TERRE HAUTE, IND.		2,399,729	344,648	833,067	3,577,444	844,958	2,449,879	282,607
	City corporation		1,099,413	227,011	224,415	1,550,839	348,666	1,062,241	139,932
	General treasury	Dec. 31, 1923	905,658	132,376	181,659	1,219,693	278,233	872,138	69,322
	Special assessment funds	Dec. 31, 1923	174,194		25	174,219	50	174,169	

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	Sinking fund	Dec. 31, 1923	911	12,571	21,443	34,925	34,925		
	Public trust funds	Dec. 31, 1923	14,869	32,003	7,636	54,508	18,074	15,934	20,500
	Investment fund	Dec. 31, 1923	3,781	6,286		10,067			10,067
	Private trust fund	Dec. 31, 1923		43,775	13,652	57,427	17,384		40,043
	School district		1,300,316	117,637	608,652	2,026,605	496,292	1,387,638	142,675
	General treasury	July 31, 1923	1,124,359	86,949	486,698	1,698,006	324,848	1,285,625	87,533
	Library fund	July 31, 1923	43,597	142	11,974	55,713	8,956	46,615	142
	Sinking fund	July 31, 1923	94,981		56,025	151,006	54,786	41,220	55,000
	Public trust fund	July 31, 1923	37,379	30,546	53,955	121,880	107,702	14,178	
111	SAGINAW, MICH		2,751,570	2,969,624	2,161,934	7,883,128	1,554,470	3,726,621	2,602,037
	City corporation		1,586,122	2,719,502	955,192	5,260,816	1,068,163	1,655,375	2,537,278
	General treasury	June 30, 1923	1,537,423	2,195,330	807,220	4,539,973	866,089	1,528,855	2,145,029
	Auditorium fund	June 30, 1923	20,691		6,600	27,291	11,248	16,043	
	Sinking funds	June 30, 1923	9,712	477,419	107,986	595,117	167,497	84,509	343,111
	Public trust funds	June 30, 1923	18,021	25,716	27,659	71,396	19,833	17,535	34,028
	Investment fund	June 30, 1923	275	8,242	1,116	9,633	958	8,433	242
	Private trust fund	June 30, 1923		12,795	4,611	17,406	2,538		14,868
	School district		1,165,448	250,122	1,206,742	2,622,312	486,307	2,071,246	64,759
	General treasury	June 30, 1923	1,161,494	249,421	1,202,316	2,613,231	482,309	2,069,854	61,068
	Public trust funds	June 30, 1923	3,954	300	3,029	7,283	2,418	1,392	3,473
	Private trust fund	June 30, 1923		401	1,397	1,798	1,580		218
112	GARY, IND		2,982,879	1,202,097	734,841	4,919,817	686,660	3,376,311	856,846
	City corporation		1,878,230	796,116	468,922	3,143,268	553,696	1,869,192	720,380
	General treasury	Dec. 31, 1923	1,048,449	256,580	195,287	1,500,316	289,881	1,058,812	151,623
	Library fund	Dec. 31, 1923	13,074	63,569	18,807	95,450	26,560	68,890	
	Special assessment funds	Dec. 31, 1923	724,082		67,488	791,570	79,548	687,683	24,339
	Sinking fund	Dec. 31, 1923	81,179	64,110	87,764	233,053	46,565	52,181	134,307
	Public trust funds	Dec. 31, 1923	11,446		28,423	39,869	32,304	1,626	5,939
	Private trust funds	Dec. 31, 1923		411,857	71,153	483,010	78,838		404,172
	School district		1,104,649	405,981	265,919	1,776,549	132,964	1,507,119	136,466
	General treasury	July 31, 1923	1,104,649	405,981	265,919	1,776,549	132,964	1,507,119	136,466
113	PAWTUCKET, R. I		2,765,023	4,148,421	633,488	7,546,932	294,757	3,012,551	4,239,624
	General treasury	Dec. 31, 1923	2,655,956	3,688,602	87,806	6,432,364	57,089	3,004,657	3,370,618
	License fund	Dec. 31, 1923		867		867			867
	Sinking fund	Dec. 31, 1923	81,159	441,831	408,772	931,762	98,510		833,252
	Public trust funds	Dec. 31, 1923	12,052	1,673	5,778	19,503	6,988	7,894	4,621
	Investment funds	Dec. 31, 1923	15,856	5,430	15,805	37,091	6,825		30,266
	Private trust funds	Dec. 31, 1923		10,018	115,327	125,345	125,345		
114	HOBOKEN, N. J		4,146,582	8,649,521	535,513	13,331,616	792,556	4,159,149	8,379,911
	General treasury	Dec. 31, 1923	3,255,846	7,535,274	102,062	10,893,182	243,742	2,376,463	8,272,977
	School funds	June 30, 1923	335,975	902,796	4,863	1,243,634	9,991	1,231,584	2,059
	Firemen's relief fund	Dec. 31, 1923	10,678			10,678		10,678	
	Water fund	Dec. 31, 1923	480,603	363	16,783	497,749	2,053	487,437	8,259
	Municipal court fund	Dec. 31, 1923		1,991		1,991			1,991
	License fund	Dec. 31, 1923		903		903			903
	Sinking fund	Dec. 31, 1923	48,710	167,696	405,363	621,769	536,769		85,000
	Public trust fund	Dec. 31, 1923	14,770	36,776	6,442	57,988	1	52,987	5,000
	Private trust fund	Dec. 31, 1923		3,722		3,722			3,722

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
115	LONG BEACH, CALIF.		$5,055,269	$935,768	$1,958,490	$7,949,527	$1,442,794	$5,961,027	$545,706
	City corporation		3,313,728	755,304	618,356	4,687,388	1,109,112	3,297,247	281,029
	General treasury	June 30, 1923	2,376,588	755,304	539,557	3,671,449	976,590	2,508,139	186,720
	Special assessment fund	June 30, 1923	643,360			643,360		643,360	
	Sinking fund	June 30, 1923	293,780		78,799	372,579	132,522	145,748	94,309
	School district		1,741,541	180,464	1,340,134	3,262,139	333,682	2,663,780	264,677
	General treasury	June 30, 1923	1,544,070	180,464	1,171,488	2,896,022	207,727	2,507,831	180,464
	Sinking funds	June 30, 1923	197,471		168,646	366,117	125,955	155,949	84,213
116	PASSAIC, N. J.		2,395,616	4,700,747	888,425	7,984,788	1,012,863	3,545,059	3,426,866
	General treasury	Dec. 31, 1923	2,044,146	2,639,934	680,103	5,364,183	457,576	2,130,088	2,776,519
	School fund	June 30, 1923	299,459	1,950,639	13,378	2,263,476	522,341	1,363,991	377,144
	Library fund	Dec. 31, 1923	1,363	32,000	9	33,372	6	32,029	1,337
	Firemen's relief fund	Dec. 31, 1923	6,613			6,613		6,613	
	Municipal court fund	Dec. 31, 1923	185	4,984		5,169		25	5,144
	License fund	Dec. 31, 1923	154	1,580		1,734		154	1,580
	Petty cash fund	Dec. 31, 1923			953	953	500		453
	Sinking fund	Dec. 31, 1923	34,407	43,025	173,926	251,358	17,165		234,193
	Public trust fund	Dec. 31, 1923	9,289	28,585	20,056	57,930	15,275	12,159	30,496
117	SPRINGFIELD, OHIO		1,989,277	1,293,418	994,633	4,277,328	765,823	2,150,850	1,360,655
	City corporation		1,224,961	914,645	431,769	2,571,375	169,728	1,181,586	1,220,061
	General treasury	Dec. 31, 1923	869,907	600,491	267,483	1,737,881	89,843	1,021,985	626,053
	Fee and special fund	Dec. 31, 1923	8,855			8,855		8,855	
	Sinking funds	Dec. 31, 1923	303,351	228,443	110,413	642,207	22,153	125,738	494,316
	Public trust funds	Dec. 31, 1923	42,848	83,318	49,075	175,241	51,991	25,008	98,242
	Private trust fund	Dec. 31, 1923		2,393	4,798	7,191	5,741		1,450
	School district		764,316	378,773	562,864	1,705,953	596,095	969,264	140,594
	General treasury	Aug. 31, 1923	644,923	374,471	458,535	1,477,929	528,141	883,885	65,903
	Fee and special fund	Aug. 31, 1923	8,602			8,602		8,602	
	Sinking fund	Aug. 31, 1923	110,791	4,302	104,329	219,422	67,954	76,777	74,691
118	CHESTER, PA.		1,497,076	2,116,485	761,009	4,374,570	876,989	1,916,450	1,581,131
	City corporation		710,772	534,156	559,500	1,804,428	422,139	1,033,433	348,856
	General treasury	Jan. 7, 1924	689,215	356,073	327,380	1,372,668	139,781	939,031	293,856

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	Welfare fund	Jan. 7, 1924		2,700	285	2,985	27	2,958	
	Sinking fund	Jan. 7, 1924	21,557	175,383	231,835	428,775	282,331	91,444	55,000
	School district		786,304	1,582,329	201,509	2,570,142	454,850	883,017	1,232,275
	General treasury	July 2, 1923	772,257	626,575	4,415	1,403,247	14,318	636,654	752,275
	Sinking funds	July 2, 1923	13,287	955,754	191,617	1,160,658	435,329	245,329	480,000
	Public trust fund	July 2, 1923	760		5,477	6,237	5,203	1,034	
119	HAMTRAMCK, MICH		2,143,726	1,762,146	820,617	4,726,489	553,843	2,885,919	1,286,727
	City corporation		1,515,682	1,164,780	187,932	2,868,394	190,261	1,458,772	1,219,361
	General treasury	June 30, 1923	1,431,345	1,163,749	187,932	2,783,026	182,371	1,458,772	1,141,883
	Sinking fund	June 30, 1923	80,541	8		80,549	4,094		76,455
	Public trust funds	June 30, 1923	3,796	23		3,819	3,796		23
	Investment fund	June 30, 1923		1,000		1,000			1,000
	School district		628,044	597,366	632,685	1,858,095	363,582	1,427,147	67,366
	General treasury	July 9, 1923	628,044	547,366	632,685	1,808,095	328,582	1,427,147	52,366
	Sinking fund	July 9, 1923		50,000		50,000	35,000		15,000
120	ALTOONA, PA		1,918,320	2,100,822	88,500	4,107,642	129,849	2,134,365	1,843,428
	City corporation		968,132	1,369,672	86,181	2,423,985	103,491	972,825	1,347,669
	General treasury	Jan. 7, 1924	954,198	1,208,030	32,211	2,194,439	23,710	904,100	1,266,629
	Sinking fund	Jan. 7, 1924	13,934	161,092	50,794	225,820	76,055	68,725	81,040
	Private trust fund	Jan. 7, 1924		550	3,176	3,726	3,726		
	School district		950,188	731,150	2,319	1,683,657	26,358	1,161,540	495,759
	General treasury	July 2, 1923	945,639	522,190	412	1,468,241	23,579	1,109,542	335,120
	Sinking fund	July 2, 1923	4,549	103,960	1,907	110,416	2,779	51,998	55,639
	Investment fund	July 2, 1923		105,000		105,000			105,000
121	RACINE, WIS		2,710,638	930,937	130,745	3,772,320	267,557	2,249,935	1,254,828
	General treasury	Dec. 31, 1923	2,627,560	789,264	120,620	3,537,444	214,812	2,226,215	1,096,417
	Public trust funds	Dec. 31, 1923	71,512	37,880	6,159	115,551	48,478	23,720	43,353
	Investment funds	Dec. 31, 1923	11,566	99,868	3,841	115,275	3,862		111,413
	Private trust fund	Dec. 31, 1923		3,925	125	4,050	405		3,645
122	LANSING, MICH		4,835,879	3,863,503	1,687,995	10,387,377	2,219,543	5,814,805	2,353,029
	City corporation		3,640,181	3,637,280	1,593,342	8,870,803	2,006,587	4,747,370	2,116,846
	General treasury	Apr. 30, 1923	3,480,030	3,444,618	1,452,855	8,377,503	1,778,986	4,747,370	1,851,147
	Sinking funds	Apr. 30, 1923	152,789	165,705	118,683	437,177	216,777		220,400
	Public trust fund	Apr. 30, 1923	7,242	16,899	14,855	38,996	10,824		28,172
	Investment fund	Apr. 30, 1923	120	40		160			160
	Private trust fund	Apr. 30, 1923		10,018	6,949	16,967			16,967
	School district		1,195,698	226,223	94,653	1,516,574	212,956	1,067,435	236,183
	General treasury	June 30, 1923	1,195,698	226,223	94,653	1,516,574	212,956	1,067,435	236,183
123	NEW BRITAIN, CONN		2,219,237	1,431,080	182,951	3,833,268	491,405	2,598,789	743,074
	General treasury	Mar. 31, 1923	2,164,918	1,362,683	182,951	3,710,552	491,405	2,591,513	627,634
	Police court fund	Mar. 31, 1923	24,966	2,449		27,415		4,621	22,794
	License fund	Mar. 31, 1923		938		938			938
	Sinking fund	Mar. 31, 1923	21,630	54,000		75,630			75,630
	Public trust funds	Mar. 31, 1923	7,723	2,850		10,573		2,655	7,918
	Private trust fund	Mar. 31, 1923		8,160		8,160			8,160

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
124	MOBILE, ALA.		$1,527,520	$689,955	$192,020	$2,409,495	$239,878	$1,710,588	$459,029
	City corporation		1,024,301	511,733	131,074	1,667,108	207,322	1,085,101	374,685
	General treasury	Sept. 30, 1923	856,394	510,580	17,895	1,384,869	108,175	1,017,162	259,532
	Convict labor account	Sept. 30, 1923	6,469			6,469		6,469	
	Sinking fund	Sept. 30, 1923	161,438	153	113,179	274,770	99,147	61,470	114,153
	Investment fund	Sept. 30, 1923		1,000		1,000			1,000
	School district		503,219	178,222	60,946	742,387	32,556	625,487	84,344
	General treasury	Aug. 31, 1923	503,219	178,222	60,946	742,387	32,556	625,487	84,344
125	BERKELEY, CALIF.		2,784,580	371,781	703,121	3,859,482	314,896	2,919,144	625,442
	City corporation		1,554,806	148,606	319,012	2,022,424	265,486	1,335,605	421,333
	General treasury	June 30, 1923	1,218,631	55,195	245,232	1,519,058	216,716	1,004,004	298,338
	Special assessment fund	June 30, 1923	270,181			270,181		270,181	
	Compensation fund	June 30, 1923	15	5,733	718	6,466	659	4,763	1,044
	Sinking fund	June 30, 1923	65,924		46,751	112,675	18,903	54,657	39,115
	Public trust funds	June 30, 1923	55	2,894	3,519	6,468	4,468	2,000	
	Private trust fund	June 30, 1923		84,784	22,792	107,576	24,740		82,836
	School district		1,229,774	223,175	384,109	1,837,058	49,410	1,583,539	204,109
	General treasury	June 30, 1923	1,026,928	223,159	341,061	1,591,148	2,571	1,463,548	125,029
	Sinking fund	June 30, 1923	200,604	16	43,048	243,668	46,839	119,991	76,838
	Investment fund	June 30, 1923	2,242			2,242			2,242
126	SPRINGFIELD, ILL.		2,866,881	1,966,699	393,007	5,226,587	423,178	3,133,035	1,670,374
	City corporation		1,818,020	1,157,873	316,572	3,292,465	312,686	2,090,638	889,141
	General treasury	Feb. 28, 1923	1,722,452	1,049,024	275,208	3,046,684	206,965	2,068,688	771,031
	Registered bond interest fund	Feb. 28, 1923	11,884		12,247	24,131	16,693	7,438	
	Sinking fund	Feb. 28, 1923	61,714		20,081	81,795	81,154	641	
	Public trust funds	Dec. 31, 1922; Mar. 31, 1923	19,954	1,006	8,546	29,506	7,629	13,871	8,006
	Investment funds	Feb. 28, 1923	2,016	100,000		102,016			102,016
	Private trust fund	Feb. 28, 1923		7,843	490	8,333	245		8,088
	School district		891,356	766,475	63,947	1,721,778	84,811	912,125	724,842
	General treausry	June 30, 1923	891,356	766,475	63,947	1,721,778	84,811	912,125	724,842
	Pleasure driveway and park district		157,505	42,351	12,488	212,344	25,681	130,272	56,391
	General treasury	Apr. 30, 1923	157,505	42,351	12,488	212,344	25,681	130,272	56,391

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127	HOLYOKE, MASS.		4,197,709	3,301,785	462,745	7,962,239	490,042	4,686,132	2,786,065
	General treasury	Nov. 30, 1923	3,936,295	3,192,040	352,956	7,481,291	428,807	4,459,123	2,593,361
	Water fund	Nov. 30, 1923	215,083	61,023	49,554	325,660	47,545	225,494	52,621
	License fund	Nov. 30, 1923		5,194		5,194			5,194
	High-school lunch fund	June 30, 1923		6,490	283	6,773	586		6,187
	Sinking fund	Nov. 30, 1923	9,146	35,408	29,079	73,633	12,424		61,209
	Public trust funds	Nov. 30, 1923	5,475	1,455	30,690	37,620	542	1,515	35,563
	Investment fund	Nov. 30, 1923	31,710			31,710			31,710
	Private trust fund	Nov. 30, 1923		175	183	358	138		220
128	HIGHLAND PARK, MICH.		3,315,948	2,318,300	484,918	6,119,166	472,260	3,230,507	2,416,399
	City corporation		1,976,582	1,775,555	309,093	4,061,230	389,499	1,910,371	1,761,360
	General treasury	June 30, 1923	1,871,559	1,491,757	261,145	3,624,461	372,624	1,910,043	1,341,794
	Sinking fund	June 30, 1923	93,536	207,539	2,123	303,198	10,710		292,488
	Public trust funds	June 30, 1923	3,923	22,250	816	26,989	1,729		25,260
	Investment funds	June 30, 1923	7,564	54,009	45,009	106,582	4,436	328	101,818
	School district		1,339,366	542,745	175,825	2,057,936	82,761	1,320,136	655,039
	General treasury	July 9, 1923	1,196,986	307,745	133,358	1,638,089	73,567	1,320,136	244,386
	Sinking fund	July 9, 1923	142,380	235,000	42,467	419,847	9,194		410,653
129	DAVENPORT, IOWA		2,989,376	975,964	878,903	4,844,243	917,960	2,975,799	950,484
	City corporation		1,928,741	849,339	667,816	3,445,896	634,835	2,080,811	730,250
	General treasury	Mar. 31, 1923	1,777,709	309,063	577,026	2,663,798	527,457	2,004,069	132,272
	Sinking funds	Mar. 31, 1923	127,278	17,679	62,544	207,501	76,495	68,606	62,400
	Public trust funds	Mar. 31, 1923	23,754	10,568	16,693	51,015	17,865	8,136	25,014
	Private trust fund	Mar. 31, 1923		512,029	11,553	523,582	13,018		510,564
	School district		1,060,635	126,625	211,087	1,398,347	283,125	894,988	220,234
	General treasury	June 30, 1923	1,057,949	26,625	210,622	1,295,196	281,273	894,988	118,935
	Sinking fund	June 30, 1923	1,299	100,000		101,299			101,299
	Investment fund	June 30, 1923	1,387		465	1,852	1,852		
130	CHATTANOOGA, TENN.		1,679,245	822,138	567,044	3,068,427	473,801	2,015,326	579,300
	General treasury	Sept. 30, 1923	1,566,113	748,103	557,098	2,871,314	469,023	1,871,807	530,484
	Hospital fund	Dec. 31, 1923	97,018	23,204	2,975	123,197	1,836	114,861	6,500
	Library fund	Sept. 30, 1923	9,094	19,947		29,041		28,229	812
	Sinking fund	Sept. 30, 1923	5,816	30,884	6,190	42,890	2,161	429	40,300
	Public trust funds	Sept. 30, Dec. 31, 1923	1,204		407	1,611	407		1,204
	Private trust fund	Sept. 30, 1923			374	374	374		
131	BETHLEHEM, PA.		2,015,868	794,296	795,167	3,605,331	870,552	2,162,112	572,667
	City corporation		985,789	552,147	537,415	2,075,351	487,755	1,124,582	463,014
	General treasury	Jan. 7, 1924	840,528	552,147	301,069	1,693,744	384,148	1,124,582	185,014
	Sinking fund	Jan 7, 1924	145,261		236,346	381,607	103,607		278,000
	School district		1,030,079	242,149	257,752	1,529,980	382,797	1,037,530	109,653
	General treasury	July 2, 1923	1,016,258	140,214	103,531	1,260,003	114,020	1,037,530	108,453
	Sinking fund	July 2, 1923	13,821	101,935	154,221	269,977	268,777		1,200
132	LINCOLN, NEBR.		2,915,974	2,155,797	1,404,798	6,476,569	1,149,177	4,122,184	1,205,208
	City corporation		1,610,255	819,078	748,177	3,177,510	679,311	1,824,538	673,661
	General treasury	Aug. 31, 1923	1,532,083	809,078	735,374	3,076,535	653,925	1,785,346	637,264
	Sinking funds	Aug. 31, 1923	49,019		12,011	61,030	24,601	32	36,397

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
132	LINCOLN, NEBR.—Continued.								
	City corporation—Continued.								
	Public trust fund	Aug. 31, 1923	$29,153	$10,000	$131	$39,284	$124	$39,160	
	Private trust fund	Aug. 31, 1923			661	661	661		
	School district		1,193,442	1,223,892	594,133	3,011,467	466,376	2,037,691	$507,400
	General treasury	June 30, 1923	1,169,877	1,223,892	62,338	2,456,107	2,228	1,946,479	507,400
	Sinking fund	June 30, 1923	23,565		531,795	555,360	464,148	91,212	
	Sanitary district		112,277	112,827	62,488	287,592	3,490	259,955	24,147
	General treasury	June 30, 1923	112,277	112,827	62,488	287,592	3,490	259,955	24,147
133	NIAGARA FALLS, N. Y.		3,113,418	2,242,264	4,627,915	9,983,597	3,676,503	4,615,679	1,691,415
	General treasury	Dec. 31, 1923	2,866,694	1,052,599	2,434,205	6,353,498	2,296,248	2,396,606	1,660,644
	School fund	July 31, 1923	229,647	1,177,665	2,189,354	3,596,666	1,374,767	2,204,256	17,643
	Firemen's relief fund	Dec. 31, 1923	6,340			6,340		6,340	
	Public trust funds	Dec. 31, 1923	10,737	12,000	4,356	27,093	5,488	8,477	13,128
134	COVINGTON, KY.		1,520,004	1,428,723	340,452	3,289,179	202,177	1,590,707	1,496,295
	City corporation		1,153,569	998,335	251,212	2,403,116	159,817	1,148,464	1,094,835
	General treasury	Dec. 31, 1923	1,127,266	626,427	128,980	1,882,673	85,210	999,602	797,861
	Library fund	Jan. 31, 1924	1,654	9,750	411	11,815	1,160	10,655	
	Park fund	Dec. 31, 1923	1,077	14,583	109	15,769	411	15,358	
	Newport and Covington bridge fund.	May 31, 1923	18,857		512	19,369	409	5,461	13,499
	Petty cash fund	Dec. 31, 1923			1,000	1,000	1,000		
	Sinking funds	Dec. 31, 1923	1,992	250,290	83,320	335,602	50,380	115,282	169,940
	Public trust fund	Dec. 31, 1923	2,723	5,942	10,358	19,023	16,917	2,106	
	Private trust funds	Dec. 31, 1923		91,343	26,522	117,865	4,330		113,535
	School district		366,435	430,388	89,240	886,063	42,360	442,243	401,460
	General treasury	June 30, 1923	312,340	430,388	56,132	798,860	126	418,749	379,985
	Sinking fund	June 30, 1923	54,095		33,108	87,203	42,234	23,494	21,475
135	HAVERHILL, MASS.		2,333,790	1,705,818	125,316	4,164,924	233,773	2,212,318	1,718,833
	General treasury	Dec. 31, 1923	2,109,812	1,609,835	115,218	3,834,865	203,982	2,058,206	1,572,677
	Library fund	Dec. 31, 1923	1,074	4,948	3,977	9,999	3,886	5,810	303
	Water fund	Nov. 30, 1923	197,276	646	3,326	201,248	23,300	148,302	29,646

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	License fund	Dec. 31, 1923		5,626		5,626			5,626
	Sinking funds	Nov. 30, Dec. 31, 1923	15,535	66,143	1,132	82,810	2,580		80,230
	Public trust funds	Dec. 31, 1923	7,687	18,476		26,163			26,163
	Investment funds	Dec. 31, 1923	2,406		1,663	4,069	25		4,044
	Private trust fund	Dec. 31, 1923		144		144			144
136	PORTSMOUTH, VA		1,524,954	2,472,617	266,165	4,263,736	567,044	1,858,682	1,838,010
	General treasury	Dec. 31, 1923	985,689	1,187,231	157,562	2,330,482	57,985	1,338,171	934,326
	School fund	June 30, 1923	81,463	435,189	6,097	522,749	2,061	520,446	242
	Water fund	Dec. 31, 1923	381,067	408,477	48,489	838,033	39,484		798,549
	Sinking funds	Dec. 31, 1923	5,853	435,725	51,794	493,372	462,077		31,295
	Public trust fund	Dec. 31, 1923	45		500	545	545		
	Investment funds	Dec. 31, 1923	70,837	3,000	1,720	75,557	4,892	65	70,600
	Private trust fund	June 30, 1923		2,995	3	2,998			2,998
137	HUNTINGTON, W. VA		2,230,477	367,404	404,367	3,002,248	446,325	2,287,809	268,114
	City corporation		1,057,508	21,850	271,210	1,350,568	164,203	1,031,115	155,250
	General treasury	June 30, 1923	569,439	19,454	48,082	636,975	56,280	561,131	19,564
	Special assessment fund	June 30, 1923	404,100			404,100		404,100	
	Sinking funds	June 30, 1923	83,969	2,396	223,128	309,493	107,923	65,884	135,686
	School district		1,172,969	345,554	133,157	1,651,680	282,122	1,256,694	112,864
	General treasury	June 30, 1923	1,045,353	238,545	89,818	1,373,716	169,852	1,189,319	14,545
	Sinking funds	June 30, 1923	127,616	107,009	43,339	277,964	112,270	67,375	98,319
138	EAST ORANGE, N. J		2,615,584	3,056,266	550,829	6,222,679	279,327	3,693,355	2,249,997
	General treasury	Dec. 31, 1923	2,309,076	2,265,646	247,606	4,822,328	179,601	2,541,034	2,101,693
	School fund	June 30, 1923	242,952	675,085	277,198	1,195,245	66,550	1,128,610	85
	Municipal court fund	Dec. 31, 1923	95	5,635		5,730		95	5,635
	Firemen's relief fund	Dec. 31, 1923	4,533			4,533		4,533	
	License fund	Dec. 31, 1923		1,084		1,084			1,084
	Sinking fund	Dec. 31, 1923	48,258	90,140	21,936	160,334	29,834	6,000	124,500
	Public trust fund	Dec. 31, 1923	10,660	18,671	3,968	33,299	3,216	13,083	17,000
	Private trust fund	Dec. 31, 1923		5	121	126	126		
139	MACON, GA		1,534,353	1,109,205	310,594	2,954,152	364,380	1,367,029	1,222,743
	City corporation		1,267,963	588,495	308,362	2,164,820	350,193	1,063,590	751,037
	General treasury	Dec. 31, 1923	896,664	235,492	50,052	1,182,208	17,963	719,433	444,812
	Hospital fund	Dec. 31, 1923	70,189	56,134	275	126,598	108	125,590	900
	Water fund	Sept. 30, 1923	281,465	33,503	3,863	318,831	7,426	216,275	95,130
	Sinking fund	Dec. 31, 1923	9,347	68,000	52,852	130,199	186	13	130,000
	Public trust fund	Dec. 31, 1923	1,097		1,182	2,279		2,279	
	Investment funds	Sept. 30, Dec. 31, 1923	9,201	195,366	200,138	404,705	324,510		80,195
	School district		266,390	520,710	2,232	789,332	14,187	303,439	471,706
	General treasury	June 30, 1923	263,785	287,546	910	552,241	12,609	302,723	236,909
	Public trust fund	June 30, 1923	1,817	284	1,322	3,423	1,578	716	1,129
	Investment fund	June 30, 1923	788	232,880		233,668			233,668

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
140	WHEELING, W. VA.		$1,876,246	$2,387,686	$407,722	$4,671,654	$2,200,815	$2,056,080	$414,759
	City corporation		1,296,043	2,364,842	389,451	4,050,336	2,185,743	1,488,148	376,445
	General treasury	June 30, 1923	1,273,130	2,126,708	352,155	3,751,993	2,139,448	1,335,188	277,357
	Sinking funds	June 30, 1923	15,247	235,946	36,022	287,215	40,158	152,057	95,000
	Public trust funds	June 30, 1923	7,666	2,188	1,274	11,128	6,137	903	4,088
	School district		580,203	22,844	18,271	621,318	15,072	567,932	38,314
	General treasury	June 30, 1923	574,259	6,240	17,078	597,577	11,529	565,067	20,981
	Public trust funds	June 30, 1923	5,944	16,604	1,193	23,741	3,543	2,865	17,333
141	CICERO, ILL.		1,846,332	1,657,741	151,827	3,655,900	286,442	2,529,748	839,710
	City corporation		1,080,911	1,132,697	86,180	2,299,788	93,923	1,713,369	492,496
	General treasury	Dec. 31, 1923	1,064,095	1,132,697	84,682	2,281,474	91,611	1,697,367	492,496
	Library fund	Dec. 31, 1923	16,816		1,498	18,314	2,312	16,002	
	School district		761,444	525,044	64,358	1,350,846	192,425	811,707	346,714
	General treasury	Mar. 31, 1923	747,080	525,044	53,876	1,326,000	182,236	805,043	338,721
	Public trust fund	Mar. 31, 1923	14,364		10,482	24,846	10,189	6,664	7,993
	Park district		3,977		1,289	5,266	94	4,672	500
	General treasury	Apr. 30, 1923	3,977		1,289	5,266	94	4,672	500
142	ROANOKE, VA.		1,729,081	959,552	1,739,277	4,427,910	1,387,973	1,938,698	1,101,239
	General treasury	Dec. 31, 1923	1,615,219	254,871	1,605,057	3,475,147	1,332,536	1,111,928	1,030,683
	Convict labor account	Dec. 31, 1923	2,240			2,240		2,240	
	School fund	June 30, 1923	96,916	652,604	97,820	847,340	19,096	824,530	3,714
	Sinking fund	Dec. 31, 1923	14,156	47,077	26,554	87,787	26,095		61,692
	Investment funds	Dec. 31, 1923	550	5,000	9,846	15,396	10,246		5,150
143	TAMPA, FLA.		1,840,762	1,200,684	653,493	3,694,939	1,208,370	1,947,156	539,413
	City corporation		1,267,423	966,043	362,525	2,595,991	953,371	1,290,189	352,431
	General treasury	May 31, 1923	1,154,400	324,137	148,559	1,627,096	218,700	1,084,356	324,040
	Convict labor account	May 31, 1923	91			91		91	
	Library fund	May 31, 1923	1,637		11	1,648		1,648	
	Port development fund	May 31, 1923		613,743	74,561	688,304	482,223	203,356	2,725
	Sinking fund	May 31, 1923	106,243	15,007	118,402	239,652	219,652		20,000
	Public trust fund	May 31, 1923	5,052	3,148	4,082	12,282	10,833	738	711
	Private trust fund	May 31, 1923		10,008	16,910	26,918	21,963		4,955

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	School district		573,339	234,641	290,968	1,098,948	254,999	656,967	186,982
	General treasury	June 30, 1923	449,362	234,641	151,747	835,750	111,892	656,967	66,891
	Sinking fund	June 30, 1923	123,977		139,221	263,198	143,107		120,091
144	LANCASTER, PA		1,132,300	477,163	117,142	1,726,605	395,586	1,192,612	138,407
	City corporation		698,408	623	114,973	814,004	104,628	639,753	69,623
	General treasury	May 31, 1923	695,369	623	110,075	806,067	98,653	637,791	69,623
	Public trust fund	May 31, 1923	3,039		4,898	7,937	5,975	1,962	
	School district		433,892	476,540	2,169	912,601	290,958	552,859	68,784
	General treasury	June 30, 1923	430,990	451,652	1,220	883,862	290,943	550,294	42,625
	Sinking fund	June 30, 1923	2,742	21,194		23,936	15		23,921
	Public trust fund	June 30, 1923	160	3,694	949	4,803		2,565	2,238
145	WINSTON-SALEM, N. C		1,826,076	8,296,865	120,369	10,243,310	176,140	3,737,750	6,329,420
	General treasury	May 31, 1923	1,800,168	4,827,894	87,961	6,716,023	135,623	3,737,529	2,842,871
	Sinking fund	June 30, 1923	9,496	43,971	24,838	78,305	30,507	6	47,792
	Public trust funds	May 31, 1923	3,355		7,570	10,925	10,010	215	700
	Investment funds	May 31, 1923	13,057	3,425,000		3,438,057			3,438,057
146	SHREVEPORT, LA		2,334,221	2,123,683	1,184,893	5,642,797	1,324,316	3,096,653	1,221,828
	City corporation		1,696,080	1,174,416	814,410	3,684,906	459,846	2,232,107	992,953
	General treasury	Dec. 31, 1923	1,450,322	676,789	643,151	2,770,262	271,958	1,649,977	848,327
	Water and sewerage fund	Dec. 31, 1923	225,113	139,565	3,346	368,024	3,696	307,919	56,409
	Health funds	Dec. 31, 1923	12,625	87,000	422	100,047	3,726	96,321	
	Sinking fund	Dec. 31, 1923	1,215	218,869	136,435	356,519	150,317	174,202	32,000
	Public trust funds	Dec. 31, 1923	6,374	27,393	31,056	64,823	30,149	3,688	30,986
	Investment funds	Dec. 31, 1923	431	24,800		25,231			25,231
	School district		638,141	949,267	370,483	1,957,891	864,470	864,546	228,875
	General treasury	June 30, 1923	638,141	949,267	370,483	1,957,891	864,470	864,546	228,875
147	JACKSON, MICH		1,927,388	1,660,333	506,273	4,093,994	562,467	2,100,455	1,431,072
	City corporation		1,173,713	1,660,333	399,798	3,233,844	390,336	1,451,396	1,392,112
	General treasury	Dec. 31, 1923	1,004,347	1,610,608	296,094	2,911,049	296,769	1,392,180	1,222,100
	Sinking fund	Dec. 31, 1923	143,216	27,599	39,919	210,734	47,659	59,201	103,874
	Public trust funds	Dec. 31, 1923	26,110	16,965	33,829	76,904	11,859	15	65,030
	Investment fund	Dec. 31, 1923	40			40			40
	Private trust fund	Dec. 31, 1923		5,161	29,956	35,117	34,049		1,068
	School district		753,675		106,475	860,150	172,131	649,059	38,960
	General treasury	July 13, 1923	753,675		106,475	860,150	172,131	649,059	38,960
148	AUGUSTA, GA		2,151,690	1,083,714	121,134	3,356,538	68,698	2,277,830	1,010,010
	City corporation		1,633,592	1,058,763	101,758	2,794,113	61,945	1,756,109	976,059
	General treasury	Dec. 31, 1923	1,506,070	722,337	68,820	2,297,227	38,084	1,546,659	712,484
	Convict labor account	Dec. 31, 1923	11,647			11,647		11,647	
	Hospital fund	Dec. 31, 1923	108,267	90,000	7,569	205,836	8,033	197,803	
	Sinking fund	Dec. 31, 1923	7,608	240,232	5,969	253,809	15,828		237,981
	Private trust fund	Dec. 31, 1923		6,194	19,400	25,594			25,594
	School district		518,098	24,951	19,376	562,425	6,753	521,721	33,951
	General treasury	Sept. 30, 1923	516,209	24,951	19,376	560,536	6,753	521,721	32,062
	Public trust fund	Sept. 30, 1923	1,812			1,812			1,812
	Investment fund	Sept. 30, 1923	77			77			77

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
149	FRESNO, CALIF.		$3,315,401	$2,808	$695,904	$4,014,113	$732,860	$3,231,010	$50,243
	City corporation		1,795,871	2,307	589,853	2,388,031	568,357	1,783,867	35,807
	General treasury	June 30, 1923	1,156,972	2,307	549,224	1,708,503	530,651	1,175,545	2,307
	Special assessment fund	Dec. 31, 1923	558,587			558,587		558,587	
	Sinking fund	June 30, 1923	77,247		38,657	115,904	35,782	46,622	33,500
	Public trust fund	June 30, 1923	3,065		1,972	5,037	1,924	3,113	
	School district		1,519,530	501	106,051	1,626,082	164,503	1,447,143	14,436
	General treasury	June 30, 1923	1,384,866	501	46,338	1,431,705	101,115	1,330,089	501
	Sinking fund	June 30, 1923	134,664		59,713	194,377	63,388	117,054	13,935
150	QUINCY, MASS.		3,069,754	2,655,880	623,497	6,349,131	883,853	2,822,212	2,643,066
	General treasury	Dec. 31, 1923	3,047,064	2,585,027	616,988	6,249,079	871,048	2,794,106	2,583,925
	License fund	Dec. 31, 1923	147	4,745		4,892		147	4,745
	Library petty cash fund	Dec. 31, 1923			100	100	100		
	Public trust funds	Dec. 31, 1923	22,543	55,043	4,844	82,430	11,055	27,959	43,416
	Private trust funds	Dec. 31, 1923		11,065	1,565	12,630	1,650		10,980
151	PASADENA, CALIF.		5,218,764	2,644,153	1,389,769	9,252,686	1,781,208	6,854,260	617,218
	City corporation		3,669,668	1,383,464	775,505	5,828,637	775,237	4,560,743	492,657
	General treasury	June 30, 1923	2,869,919	1,202,679	614,252	4,686,850	523,077	3,847,663	316,110
	Special assessment fund	June 30, 1923	608,551			608,551		608,551	
	Sinking fund	June 30, 1923	159,367	166,310	146,100	471,777	234,239	94,547	142,991
	Public trust funds	June 30, 1923	12,750	301	15,153	28,204	17,921	9,982	301
	Investment fund	June 30, 1923	19,081	14,174		33,255			33,255
	School district		1,549,096	1,260,689	614,264	3,424,049	1,005,971	2,293,517	124,561
	General treasury	June 30, 1923	1,398,800	1,237,562	552,572	3,188,934	897,365	2,217,127	74,442
	Sinking funds	June 30, 1923	150,296	23,127	61,692	235,115	108,606	76,390	50,119
152	TOPEKA, KANS.		2,116,229	702,236	422,521	3,240,986	642,992	2,214,398	383,596
	City corporation		1,314,935	614,399	282,775	2,212,109	568,404	1,383,720	259,985
	General treasury	Dec. 31, 1923	954,934	425,817	197,843	1,578,594	280,303	1,243,368	54,923
	Library fund	Dec. 31, 1923	176	16,155	385	16,716	3,518	12,198	1,000
	Sinking funds	Dec. 31, 1923	348,425	154,076	81,926	584,427	279,491	120,881	184,055
	Public trust funds	Dec. 31, 1923	11,381	18,351	2,605	32,337	5,057	7,273	20,007
	Investment fund	Dec. 31, 1923	19		16	35	35		

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	School district		801,294	87,837	139,746	1,028,877	74,588	830,678	123,611
	General treasury	June 30, 1923	797,899	37,131	115,962	950,992	66,544	819,869	64,579
	Sinking fund	June 30, 1923	1,685	43,988	16,561	62,234	5,797	73	56,364
	Public trust fund	June 30, 1923	111	6,684	3,450	10,245	331	9,254	660
	Investment fund	June 30, 1923	1,599	34	3,773	5,406	1,916	1,482	2,008
153	ATLANTIC CITY, N. J.		5,102,218	6,395,505	1,342,463	12,840,186	1,109,095	6,278,733	5,452,358
	General treasury	Dec. 31, 1923	4,886,949	5,766,144	1,048,318	11,701,411	1,029,846	6,218,412	4,453,153
	Firemen's relief fund	Dec. 31, 1923	21,820			21,820		21,820	
	Sinking fund	Dec. 31, 1923	165,486	584,746	262,918	1,013,150	61,945		951,205
	Public trust funds	Dec. 31, 1923	27,963	44,615	31,227	103,805	17,304	38,501	48,000
154	KALAMAZOO, MICH.		2,244,434	3,098,052	1,182,373	6,524,859	1,249,695	2,606,482	2,668,682
	City corporation		1,278,355	2,265,732	738,231	4,282,318	829,090	1,220,361	2,232,867
	General treasury	Dec. 31, 1923	1,113,802	1,983,753	531,562	3,629,117	630,712	1,176,548	1,821,857
	Sinking funds	Dec. 31, 1923	163,709	218,718	204,778	587,205	195,115	43,813	348,277
	Investment funds	Dec. 31, 1923	844	36,884		37,728			37,728
	Private trust fund	Dec. 31, 1923		26,377	1,891	28,268	3,263		25,005
	School district		966,079	832,320	444,142	2,242,541	420,605	1,386,121	435,815
	General treasury	May 31, 1923	966,079	832,320	444,142	2,242,541	420,605	1,386,121	435,815
155	LAKEWOOD, OHIO		2,634,382	2,314,238	1,229,531	6,178,151	1,623,611	3,124,102	1,430,438
	City corporation		1,372,558	1,604,383	1,086,027	4,062,968	1,237,366	1,522,380	1,303,222
	General treasury	Dec. 31, 1923	1,059,160	880,402	804,757	2,744,319	776,159	1,269,542	698,618
	Fee and special fund	Dec. 31, 1923	8,795			8,795		8,795	
	Sinking funds	Dec. 31, 1923	303,671	678,691	186,761	1,169,123	366,751	243,120	559,252
	Public trust funds	Dec. 31, 1923	932	402	4,924	6,258	5,323	923	12
	Private trust funds	Dec. 31, 1923		44,888	89,585	134,473	89,133		45,340
	School district		1,261,824	709,855	143,504	2,115,183	386,245	1,601,722	127,216
	General treasury	Aug. 31, 1923	914,443	543,765	27,618	1,485,826	147,293	1,307,211	31,322
	Fee and special fund	Aug. 31, 1923	3,871			3,871		3,871	
	Library fund	Aug. 31, 1923	49,030	151,782	3,750	204,562	118,368	84,412	1,782
	Sinking funds	Aug. 31, 1923	294,480	14,308	112,136	420,924	120,584	206,228	94,112
156	MALDEN, MASS.		2,236,195	2,802,917	388,386	5,427,498	485,549	2,282,316	2,659,633
	General treasury	Dec. 31, 1923	2,165,242	2,556,262	358,927	5,080,431	395,604	2,238,207	2,446,620
	Library fund	Dec. 31, 1923	24,768	16,694	25	41,487	248	41,239	
	Park fund	Dec. 31, 1923	37	1,900	250	2,187		2,187	
	License fund	Dec. 31, 1923	217	3,575		3,792		217	3,575
	Sinking funds	Dec. 31, 1923	28,465	170,323	25,848	224,636	84,624	12	140,000
	Public trust funds	Dec. 31, 1923	16,764	13,175	195	30,134	1,185	454	28,495
	Investment funds	Dec. 31, 1923	702	22,503	849	24,054	1,359		22,695
	Private trust fund	Dec. 31, 1923		18,485	2,292	20,777	2,529		18,248
157	CHARLOTTE, N. C.		1,920,550	6,464,976	156,819	8,542,345	137,317	3,199,084	5,205,944
	General treasury	May 31, 1923	1,354,264	2,362,013	49,785	3,766,062	84,494	1,612,064	2,069,504
	School fund	May 31, 1923	224,024	822,739	88,783	1,135,546	16,960	950,918	167,668
	Library funds	May 31, 1923	1,645	10,000	273	11,918	30	11,188	700
	Water fund	May 31, 1923	322,028	341,420	17,978	681,426	529	624,914	55,983
	Sinking fund	May 31, 1923		35,304		35,304	35,304		
	Investment funds	May 31, 1923	18,589	2,893,500		2,912,089			2,912,089

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000								
158	CEDAR RAPIDS, IOWA		$1,970,348	$909,582	$233,812	$3,113,742	$221,248	$2,508,410	$384,084
	City corporation		975,795	527,798	99,735	1,603,328	218,894	1,184,526	199,908
	General treasury	Mar. 31, 1923	962,522	487,573	98,488	1,548,583	218,691	1,179,110	150,782
	Public trust funds	Mar. 31, 1923	12,848	102	1,247	14,197	203	5,416	8,578
	Investment fund	Mar. 31, 1923	425	40,123		40,548			40,548
	School district		994,553	381,784	134,077	1,510,414	2,354	1,323,884	184,176
	General treasury	June 30, 1923	993,294	297,846	132,982	1,424,122		1,323,884	100,238
	Sinking fund	June 30, 1923	1,259	83,938	1,095	86,292	2,354		83,938
159	WICHITA FALLS, TEX		1,586,557	1,539,487	2,374,807	5,500,851	1,748,327	3,141,015	611,509
	City corporation		818,347	576,772	368,279	1,793,398	555,605	739,138	498,655
	General treasury	Mar. 31, 1923	843,832	333,267	64,538	1,241,637	193,483	584,210	463,944
	Library fund	Mar. 31, 1923	887	30	201	1,118	625	493	
	Sinking fund	Mar. 31, 1923	2,166	215,305	303,540	521,011	361,497	154,435	5,079
	Investment funds	Mar. 31, 1923	1,462	28,170		29,632			29,632
	School district		431,534	962,715	20,082	1,414,331	329,081	972,396	112,854
	General treasury	Aug. 31, 1923	431,179	873,567	4,103	1,308,849	313,031	906,670	89,148
	Sinking fund	Aug. 31, 1923	355	89,148	15,979	105,482	16,050	65,726	23,706
	Water improvement district		306,676		1,986,446	2,293,122	863,641	1,429,481	
	General treasury	Aug. 31, 1923			1,885,516	1,885,516	732,013	1,153,503	
	Sinking fund	Aug. 31, 1923	306,676		100,930	407,606	131,628	275,978	
160	YORK, PA		1,310,886	67,471	487,619	1,865,976	433,332	1,191,824	240,820
	City corporation		574,252	2,885	435,412	1,012,549	151,960	633,789	226,800
	General treasury	Jan. 7, 1924	481,536	2,785	180,869	665,190	73,105	580,900	11,185
	Sinking fund	Jan. 7, 1924	85,995	100	254,543	340,638	78,855	51,783	210,000
	Public trust funds	Jan. 7, 1924	6,721			6,721		1,106	5,615
	School district		736,634	64,586	52,207	853,427	281,372	558,035	14,020
	General treasury	July 2, 1923	684,328	61,286	41,478	787,092	235,034	548,528	3,530
	Library fund	July 2, 1923	530	2,300	153	2,983	539	2,444	
	Sinking fund	July 2, 1923	51,727	1,000	10,543	63,270	45,762	7,018	10,490
	Public trust fund	July 2, 1923	49		33	82	37	45	
161	ELMIRA, N. Y		2,019,800	606,316	814,607	3,440,723	434,098	2,288,308	718,317
	General treasury	Dec. 31, 1923	1,992,890	373,759	808,567	3,175,216	425,244	2,170,427	579,545

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	City board of audits fund	Dec. 31, 1923	2,000	166,533		168,533		84,230	84,303
	County supervisors' fund	Dec. 31, 1923		35,708		35,708		18,308	17,400
	Public trust funds	Dec. 31, 1923	20,576	3,414	3,955	27,945	6,974	15,343	5,628
	Investment funds	Dec. 31, 1923	4,334			4,334			4,334
	Private trust funds	Dec. 31, 1923		26,902	2,085	28,987	1,880		27,107
162	NEWTON, MASS		3,444,622	2,752,525	706,320	6,903,467	396,473	3,932,940	2,574,054
	General treasury	Dec. 31, 1923	3,374,867	2,517,382	702,124	6,594,373	392,136	3,927,554	2,274,683
	Branch library fund	Dec. 31, 1923	594		9	603	15	588	
	License fund	Dec. 31, 1923		5,692		5,692			5,692
	Sinking fund	Dec. 31, 1923	63,087	218,825	1,286	283,198	1,838		281,360
	Public trust funds	Dec. 31, 1923	3,888	350	2,479	6,717	1,530	4,798	389
	Investment funds	Dec. 31, 1923	2,186	10,241	411	12,838	954		11,884
	Private trust fund	Dec. 31, 1923		35	11	46			46
163	BAY CITY, MICH		2,391,401	2,139,329	1,777,893	6,308,623	1,715,471	3,390,535	1,202,617
	City corporation		1,509,258	1,819,643	1,180,177	4,509,078	1,473,529	2,153,118	882,431
	General treasury	June 30, 1923	1,438,837	1,544,727	998,183	3,981,747	1,287,329	2,053,555	640,863
	Sinking funds	June 30, 1923	70,364	231,367	181,994	483,725	167,913	99,563	216,249
	Investment fund	June 30, 1923	57	43,549		43,606	18,287		25,319
	School district		882,143	319,686	597,716	1,799,545	241,942	1,237,417	320,186
	General treasury	June 30, 1923	875,367	59,986	551,001	1,486,354	131,682	1,059,486	295,186
	Sinking fund	June 30, 1923	6,776	259,700	46,715	313,191	110,260	177,931	25,000
164	MCKEESPORT, PA		1,547,958	218,471	621,536	2,387,965	387,433	1,718,164	282,368
	City corporation		745,209	177,063	75,088	997,360	17,280	761,120	218,960
	General treasury	Jan. 7, 1924	738,595	140,130	62,490	941,215	16,130	760,073	165,012
	Sinking fund	Jan. 7, 1924	5,512	32,796	11,692	50,000			50,000
	Investment fund	Jan. 7, 1924	1,102	4,137	906	6,145	1,150	1,047	3,948
	School district		802,749	41,408	546,448	1,390,605	370,153	957,044	63,408
	General treasury	July 2, 1923	798,849	63	407,203	1,206,115	207,663	957,044	41,408
	Sinking fund	July 2, 1923	3,900	41,345	139,245	184,490	162,490		22,000
165	NEW CASTLE, PA		1,314,574	660,023	569,754	2,544,351	652,933	1,669,967	221,451
	City corporation		553,598	276,028	258,693	1,088,319	324,590	658,536	105,193
	General treasury	Jan. 7, 1924	489,167	272,602	209,270	971,039	235,517	630,907	104,615
	Sinking fund	Jan. 7, 1924	64,431	578	49,423	114,432	86,225	27,629	578
	Public trust fund	Jan. 7, 1924		2,848		2,848	2,848		
	School district		760,976	383,995	311,061	1,456,032	328,343	1,011,431	116,258
	General treasury	July 2, 1923	760,418	309,929	288,538	1,358,885	300,759	961,868	96,258
	Sinking fund	July 2, 1923	558	73,519	20,913	94,990	25,427	49,563	20,000
	Investment fund	July 2, 1923		547	1,610	2,157	2,157		
166	DECATUR, ILL		1,559,525	1,021,623	127,443	2,708,591	370,678	1,375,356	962,557
	City corporation		891,249	846,809	113,849	1,851,907	334,264	806,155	711,488
	General treasury	Apr. 30, 1923	874,917	644,438	32,728	1,552,083	121,086	760,367	670,630
	Library fund	Apr. 30, 1923	1,735	30,725	8,801	41,261	5,837	35,341	83
	Sinking fund	Apr. 30, 1923	4,266	156,605	61,090	221,961	192,961		29,000
	Public trust funds	Apr. 30, 1923	10,331	15,029	10,695	36,055	13,833	10,447	11,775
	Private trust funds	Apr. 30, 1923		12	535	547	547		

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
166	DECATUR, ILL.—Continued.								
	School district		$668,276	$174,814	$13,594	$856,684	$36,414	$569,201	$251,069
	General treasury	June 30, 1923	655,957	114,623	7,602	778,182	29,605	569,096	179,481
	Sinking fund	June 30, 1923	11,533	59,244	5,992	76,769	5,181		71,588
	Public trust funds	June 30, 1923	119			119	14	105	
	Investment fund	June 30, 1923	667	947		1,614	1,614		
167	OAK PARK, ILL.		2,132,485	1,737,902	755,473	4,625,860	645,620	3,109,175	871,065
	City corporation		1,080,329	1,499,037	400,918	2,980,284	564,002	1,713,425	702,857
	General treasury	Dec. 31, 1923	1,043,076	1,468,574	338,283	2,849,933	523,810	1,674,338	651,785
	Library fund	Dec. 31, 1923	24,382	213	10,864	35,459	8,187	27,272	
	Public trust funds	May 31, Dec. 31, 1923	12,658	17,659	42,360	72,677	18,737	11,815	42,125
	Investment funds	Dec. 31, 1923	213		1,900	2,113	1,900		213
	Private trust funds	Dec. 31, 1923		12,591	7,511	20,102	11,368		8,734
	School district		1,012,547	168,143	350,516	1,531,206	76,538	1,311,915	142,753
	General treasury	June 30, Dec. 31, 1923	999,299	168,143	350,042	1,517,484	73,608	1,306,635	137,241
	Public trust fund	June 30, 1923	13,248		474	13,722	2,930	5,280	5,512
	Park district		39,609	70,722	4,039	114,370	5,080	83,835	25,455
	General treasury	Mar. 31, 1923	39,609	70,722	4,039	114,370	5,080	83,835	25,455
168	CHELSEA, MASS.		2,199,075	1,845,988	211,249	4,256,312	163,563	2,229,368	1,863,381
	General treasury	Dec. 31, 1923	2,166,470	1,805,252	190,153	4,161,875	163,563	2,228,921	1,769,391
	License fund	Dec. 31, 1923	21	194		215		21	194
	Sinking fund	Dec. 31, 1923	31,506	29,387	21,096	81,989			81,989
	Public trust funds	Dec. 31, 1923	1,078			1,078		426	652
	Investment fund	Dec. 31, 1923		11,155		11,155			11,155
169	KENOSHA, WIS.		2,333,247	2,165,147	439,548	4,937,942	754,699	2,506,580	1,676,663
	General treasury	Dec. 31, 1923	1,376,295	1,757,714	227,698	3,361,707	577,931	1,223,638	1,560,138
	School funds	Dec. 31, 1923	726,907	318,877	72,605	1,118,389	85,599	1,005,191	27,599
	Library fund	Dec. 31, 1923	39,319		48,064	87,383	37,627	49,756	
	Park fund	Dec. 31, 1923	619		51,536	52,155	47,364	4,791	
	Water fund	Dec. 31, 1923	173,126	56,219	34,626	263,971	2,748	217,271	43,952
	Public trust funds	Dec. 31, 1923	11,486	19,350	3,906	34,742	3,430	5,933	25,379
	Investment funds	Dec. 31, 1923	5,495	12,987	1,113	19,595			19,595

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170	HAMMOND, IND.		2,285,237	1,352,878	581,517	4,219,632	317,103	2,957,799	944,730
	City corporation		1,599,133	692,760	413,061	2,704,954	219,207	1,858,040	627,707
	General treasury	Dec. 31, 1923	780,385	360,601	339,435	1,480,421	98,389	1,079,877	302,155
	Special assessment funds	Dec. 31, 1923	766,710	22,830	1,024	790,564	647	760,883	29,034
	Sinking fund	Dec. 31, 1923	31,434	414	19,635	51,483	18,298	15,331	17,854
	Public trust funds	Dec. 31, 1923	20,604	14,423	11,801	46,828	6,592	1,949	38,287
	Private trust fund	Dec. 31, 1923		294,492	41,166	335,658	95,281		240,377
	School district		686,104	660,118	168,456	1,514,678	97,896	1,099,759	317,023
	General treasury	July 31, 1923	686,104	660,118	168,456	1,514,678	97,896	1,099,759	317,023
171	GALVESTON, TEX.		1,896,710	1,039,634	486,383	3,422,727	1,294,124	1,529,684	598,919
	General treasury	June 30, 1923	898,081	74,530	33,746	1,006,357	56,319	925,985	24,053
	School fund	July 10, 1923	365,533	535,711	58,000	959,244	630,568	324,269	4,407
	Sinking fund	June 30, 1923	594,786	426,984	384,709	1,406,479	596,989	279,430	530,060
	Public trust fund	July 10, 1923	978		489	1,467	1,467		
	Investment fund	June 30, 1923	37,332			37,332			37,332
	Private trust fund	June 30, 1923		2,409	9,439	11,848	8,781		3,067
172	MOUNT VERNON, N. Y.		2,863,714	1,671,531	1,967,478	6,502,723	1,858,370	3,332,510	1,311,843
	City corporation		1,686,587	1,461,646	1,389,558	4,537,791	1,405,313	1,932,837	1,199,641
	General treasury	Dec. 31, 1923	1,284,523	1,007,019	980,064	3,271,606	718,600	1,681,024	871,982
	Boiler inspection fund	Dec. 31, 1923	152			152		152	
	County supervisors' fund	Dec. 31, 1923	2,516	88,616		91,132	9,592	81,540	
	License funds	Dec. 31, 1923		2,785		2,785			2,785
	Cash in transit	Dec. 31, 1923			15	15			15
	Sinking fund	Dec. 31, 1923	384,018	352,146	399,894	1,136,058	666,362	164,052	305,644
	Public trust funds	Dec. 31, 1923	15,378	11,080	9,585	36,043	10,759	6,069	19,215
	School district		1,177,127	209,885	577,920	1,964,932	453,057	1,399,673	112,202
	General treasury	Dec. 31, 1923	1,177,045	209,885	577,920	1,964,850	453,057	1,399,673	112,120
	Public trust fund	Dec. 31, 1923	82			82			82
173	BEAUMONT, TEX.		1,484,161	2,390,218	177,550	4,051,929	1,707,650	1,670,875	673,404
	General treasury	June 30, 1923	813,210	2,241,142	64,225	3,118,577	1,438,452	1,195,523	484,602
	School fund	June 30, 1923	357,794	115,360	3,435	476,589	5,151	325,439	145,999
	Sinking fund	June 30, 1923	312,987	29,219	105,088	447,294	257,412	149,913	39,969
	Investment funds	June 30, 1923	170	526		696			696
	Private trust fund	June 30, 1923		3,971	4,802	8,773	6,635		2,138
174	WOONSOCKET, R. I.		1,667,664	3,662,687	809,360	6,139,711	655,204	1,879,565	3,604,942
	General treasury	Dec. 31, 1923	1,571,763	3,207,438	668,329	5,447,530	423,719	1,870,867	3,152,944
	Library fund	Dec. 31, 1923	392		1,832	2,224	2,191	33	
	License fund	Dec. 31, 1923		956		956			956
	Sinking fund	Dec. 31, 1923	82,790	452,140	123,718	658,648	212,930		445,718
	Public trust funds	Dec. 31, 1923	12,719	2,153	15,481	30,353	16,364	8,665	5,324
175	PITTSFIELD, MASS.		1,919,070	1,453,493	235,475	3,608,038	259,849	1,802,443	1,545,746
	General treasury	Dec. 31, 1923	1,918,130	1,423,246	234,441	3,575,817	257,673	1,801,503	1,516,641
	License fund	Dec. 31, 1923	940	8,615		9,555		940	8,615
	High school lunch fund	June 30, 1923		11,729	110	11,839	240		11,599
	Private trust fund	Dec. 31, 1923		9,903	924	10,827	1,936		8,891

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
176	PERTH AMBOY, N. J.		$1,984,645	$3,710,582	$491,278	$6,186,505	$477,732	$1,993,476	$3,715,297
	General treasury	Dec. 31, 1923	1,801,199	2,562,619	426,938	4,790,756	387,355	1,476,022	2,927,379
	School fund	June 30, 1923	129,694	390,240	44,284	564,218	61,183	503,035	
	Firemen's relief fund	Dec. 31, 1923	5,869			5,869		5,869	
	License fund	Dec. 31, 1923		1,258	200	1,458	200		1,258
	Municipal court fund	Dec. 31, 1923		10,160		10,160			10,160
	Sinking fund	Dec. 31, 1923	44,765	741,785	18,815	805,365	28,865		776,500
	Public trust fund	Dec. 31, 1923	3,118	4,520	1,041	8,679	129	8,550	
177	MONTGOMERY, ALA.		1,191,956	565,340	114,020	1,871,316	117,403	937,095	816,818
	General treasury	June 30, 1923	1,191,111	559,840	113,505	1,864,456	116,847	930,791	816,818
	Library fund	Dec. 31, 1923	845	5,500	515	6,860	556	6,304	
178	STOCKTON, CALIF.		2,629,928	207,246	2,189,808	5,026,982	1,589,732	3,083,715	353,535
	City corporation		1,684,956	206,482	1,373,246	3,264,684	1,337,639	1,628,196	298,849
	General treasury	Dec. 31, 1923	1,257,323	58,190	1,355,644	2,671,157	1,309,850	1,198,582	162,725
	Special assessment fund	Dec. 31, 1923	416,472			416,472		416,472	
	Sinking fund	Dec. 31, 1923		64,725	4,675	69,400	4,675		64,725
	Public trust funds	Dec. 31, 1923	11,161	7,160	9,623	27,944	14,802	13,142	
	Private trust funds	Dec. 31, 1923		76,407	3,304	79,711	8,312		71,399
	School district		944,972	764	816,562	1,762,298	252,093	1,455,519	54,686
	General treasury	June 30, 1923	803,639	764	694,322	1,498,725	122,266	1,375,695	764
	Sinking fund	June 30, 1923	141,195		119,966	261,161	127,415	79,824	53,922
	Public trust fund	June 30, 1923	138		2,274	2,412	2,412		
179	MEDFORD, MASS.		2,051,504	1,833,422	585,848	4,470,774	668,467	2,224,074	1,578,233
	General treasury	Dec. 31, 1923	2,034,860	1,730,112	572,183	4,337,155	657,528	2,223,767	1,455,860
	License fund	Dec. 31, 1923	307	3,556		3,863		307	3,556
	Sinking fund	Dec. 31, 1923	12,504	70,028	9,451	91,983	6,437		85,546
	Public trust funds	Dec. 31, 1923	3,833		257	4,090	251		3,839
	Investment fund	Dec. 31, 1923		22,476		22,476			22,476
	Private trust fund	Dec. 31, 1923		7,250	3,957	11,207	4,251		6,956

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180	LIMA, OHIO		1,529,306	2,986,071	886,213	5,401,590	1,395,861	2,885,693	1,120,036
	City corporation		883,459	2,411,711	696,843	3,992,013	745,572	2,211,138	1,035,303
	General treasury	Dec. 31, 1923	620,157	1,672,462	663,595	2,956,214	664,017	1,877,914	414,283
	Library fund	Dec. 31, 1923	831	11,566	183	12,580	2,609	8,971	1,000
	Fee and special fund	Dec. 31, 1923	9,203			9,203		9,203	
	Sinking funds	Dec. 31, 1923	251,177	723,293	31,333	1,005,803	77,746	312,459	615,598
	Public trust funds	Dec. 31, 1923	2,091	1,270	500	3,861		2,591	1,270
	Private trust fund	Dec. 31, 1923		3,120	1,232	4,352	1,200		3,152
	School district		645,847	574,360	189,370	1,409,577	650,289	674,555	84,733
	General treasury	Aug. 31, 1923	635,645	574,360	189,370	1,399,375	650,289	664,353	84,733
	Fee and special fund	Aug. 31, 1923	10,202			10,202		10,202	
181	CHARLESTON, W. VA		1,303,417	659,886	937,076	2,900,379	463,406	2,079,344	357,629
	City corporation		655,926	655,390	403,355	1,714,671	290,774	1,086,422	337,475
	General treasury	June 30, 1923	535,074	548,447	140,766	1,224,287	89,712	1,001,222	133,353
	Sinking funds	June 30, 1923	120,852	106,943	262,589	490,384	201,062	85,200	204,122
	School district		647,491	4,496	533,721	1,185,708	172,632	992,922	20,154
	General treasury	June 30, 1923	538,120	3,223	478,962	1,020,305	93,814	920,286	6,205
	Library fund	June 30, 1923	12,864	36	893	13,793	3,467	10,314	12
	Sinking funds	June 30, 1923	96,416	1,237	50,332	147,985	72,726	61,322	13,937
	Public trust fund	June 30, 1923	91		3,534	3,625	2,625	1,000	
182	LEXINGTON, KY		1,257,099	1,625,019	1,106,369	3,988,487	830,650	1,540,621	1,617,216
	General treasury	Dec. 31, 1923	1,154,111	821,820	694,190	2,670,121	601,367	840,711	1,228,043
	School fund	June 30, 1923	72,478	514,541	279,656	866,675	41,670	573,252	251,753
	Library fund	Dec. 31, 1923	2,747	9,048	403	12,198	901	9,793	1,504
	Cash in transit	Dec. 31, 1923		334		334	334		
	Sinking funds	June 30, Dec. 31, 1923	15,893	196,258	104,683	316,834	140,743	111,655	64,436
	Public trust funds	Dec. 31, 1923	11,676	20,480	26,606	58,762	45,575	5,210	7,977
	Investment fund	Dec. 31, 1923	194	4,504		4,698			4,698
	Private trust fund	Dec. 31, 1923		58,034	831	58,865	60		58,805
183	GREENSBORO, N. C		1,127,797	2,378,682	340,656	3,847,135	424,350	2,660,553	762,232
	General treasury	May 31, 1923	972,363	2,187,299	287,693	3,447,355	320,511	2,659,800	467,044
	Sinking funds	May 31, 1923	154,929	190,986	51,084	396,999	103,238	753	293,008
	Public trust fund	May 31, 1923	505	397	1,879	2,781	601		2,180
184	PUEBLO, COLO		2,000,734	2,146,618	168,420	4,315,772	198,950	2,271,708	1,845,114
	City corporation		1,427,204	1,675,684	121,701	3,224,589	142,811	1,650,972	1,430,806
	General treasury	Dec. 31, 1923	672,978	850,632	71,136	1,594,746	84,310	985,612	524,824
	Library fund	Dec. 31, 1923	837	9,000		9,837		9,837	
	Water funds	Dec. 31, 1923	351,633	551,580	3,304	906,517	2,875	365,080	538,562
	Sinking funds	Dec. 31, 1923	386,457	252,135	35,092	673,684	46,687	285,059	341,938
	Public trust funds	Dec. 31, 1923	14,634	10,657	10,169	35,460	8,939	5,384	21,137
	Investment funds	Dec. 31, 1923	665	1,680	2,000	4,345			4,345
	School district		573,530	470,934	46,719	1,091,183	56,139	620,736	414,308
	General treasury	June 30, 1923	548,989	306,385	39,108	894,482	44,812	605,252	244,418
	Sinking funds	June 30, 1923	24,380		7,611	31,991	11,327	15,484	5,180
	Investment funds	June 30, 1923	161	164,549		164,710			164,710

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
185	SALEM, MASS.		$2,205,329	$2,123,288	$194,274	$4,522,891	$272,066	$1,931,929	$2,318,896
	General treasury	Dec. 31, 1923	2,186,060	2,038,223	187,750	4,412,033	261,202	1,871,353	2,279,478
	Library fund	Dec. 31, 1923	1,010	30,564	333	31,907	2,346	28,551	1,010
	Water fund	Dec. 31, 1923	4,022	8,334	1,225	13,581	10	11,028	2,543
	License fund	Dec. 31, 1923	152	1,955		2,107		152	1,955
	Sinking fund	Dec. 31, 1923	228	1,031	35	1,294	273		1,021
	Public trust funds	Dec. 31, 1923	12,755	34,409	1,849	49,013	4,501	20,845	23,667
	Investment fund	Dec. 31, 1923	1,102			1,102			1,102
	Private trust fund	Dec. 31, 1923		8,772	3,082	11,854	3,734		8,120
186	MADISON, WIS.		2,754,994	2,932,203	889,458	6,526,655	1,046,050	2,848,393	2,632,212
	General treasury	Dec. 31, 1923	2,278,364	1,478,057	495,919	4,252,340	676,223	1,767,912	1,808,205
	School funds	June 30, 1923	75,602	1,261,958	41,441	1,379,001	85,593	937,854	355,554
	Library fund	Dec. 31, 1923	897		912	1,809	1,074	735	
	Sinking fund	Dec. 31, 1923	389,047	143,613	285,331	817,991	271,732	137,145	409,114
	Public trust funds	June 30, Dec. 31, 1923	9,228	19,381	15,855	44,464	11,428	4,747	28,289
	Investment funds	June 30, Dec. 31, 1923	1,856	12,500		14,356			14,356
	Private trust fund	Dec. 31, 1923		16,694		16,694			16,694
187	EVERETT, MASS.		1,981,317	2,231,376	596,666	4,809,359	386,413	2,288,139	2,134,807
	General treasury	Dec. 31, 1923	1,938,793	1,896,585	554,575	4,389,953	223,143	2,287,928	1,878,882
	License fund	Dec. 31, 1923	211	2,410		2,621		211	2,410
	Cash in transit	Dec. 31, 1932		70,000		70,000	70,000		
	Sinking funds	Dec. 31, 1923	17,313	207,130	37,766	262,209	63,227		198,982
	Public trust fund	Dec. 31, 1923	25,000	41		25,041	90		24,951
	Investment fund	Dec. 31, 1923		20,620		20,620			20,620
	Private trust fund	Dec. 31, 1923		34,590	4,325	38,915	29,953		8,962
188	BUTTE, MONT.		1,188,695	559,802	232,544	1,981,041	200,395	1,105,658	674,988
	City corporation		757,021	524,271	214,296	1,495,588	180,047	693,938	621,603
	General treasury	Apr. 30, 1923	625,945	463,305	98,339	1,187,589	110,885	597,598	479,106
	Sinking funds	Apr. 30, 1923	119,083		83,485	202,568	65,118	91,450	46,000
	Public trust fund	Apr. 30, 1923	11,993	60,966	32,472	105,431	4,044	4,890	96,497
	School district		431,674	35,531	18,248	485,453	20,348	411,720	53,385
	General treasury	June 30, 1923	401,470	35,531	5,547	442,548	4,085	396,400	42,063
	Sinking fund	June 30, 1923	30,204		12,701	42,905	16,263	15,320	11,322

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189	FITCHBURG, MASS.		2,045,796	2,410,591	412,143	4,868,530	358,454	2,190,549	2,319,527
	General treasury	Nov. 30, 1923	1,949,095	2,139,143	299,595	4,387,833	354,934	2,072,816	1,960,083
	Hospital fund	Nov. 30, 1923	70,015	42,353	208	112,576	316	112,260	
	Library fund	Nov. 30, 1923	602	529	42	1,173	5	567	601
	License fund	Nov. 30, 1923		8,170		8,170			8,170
	Sinking funds	Nov. 30, 1923	5,835	175,541	103,153	284,529	1,826		282,703
	Public trust funds	Nov. 30, 1923	20,249	6,012	4,290	30,551	1,025	4,906	24,620
	Private trust funds	Nov. 30, 1923		38,843	4,855	43,698	348		43,350
190	EAST CHICAGO, IND.		1,829,627	393,874	635,698	2,859,199	633,241	1,791,477	434,481
	City corporation		1,197,246	393,490	336,807	1,927,543	283,031	1,242,415	402,097
	General treasury	Dec. 31, 1923	610,492	91,347	220,258	922,097	151,411	692,456	78,230
	Special assessment funds	Dec. 31, 1923	571,176		21,089	592,265	29,189	549,959	13,117
	Sinking fund	Dec. 31, 1923	15,578	7,702	40,135	63,415	40,415		23,000
	Private trust funds	Dec. 31, 1923		294,441	55,325	349,766	62,016		287,750
	School district		632,381	384	298,891	931,656	350,210	549,062	32,384
	General treasury	July 31, 1923	632,381	384	298,891	931,656	350,210	549,062	32,384
191	SAN JOSÉ, CALIF.		2,809,361	148,007	159,321	3,116,689	265,807	2,645,205	205,677
	City corporation		1,912,471	102,950	117,999	2,133,420	177,485	1,796,788	159,147
	General treasury	Nov. 30, 1923	612,212	54,730	116,354	783,296	174,124	499,835	109,337
	Special assessment fund	Nov. 30, 1923	1,295,840			1,295,840		1,295,840	
	Sinking fund	Nov. 30, 1923		22,925		22,925			22,925
	Public trust fund	Nov. 30, 1923	1,688	3,319	1,312	6,319	3,025	1,113	2,181
	Investment fund	Nov. 30, 1923	2,731	20,212		22,943			22,943
	Private trust funds	Nov. 30, 1923		1,764	333	2,097	336		1,761
	School district		896,890	45,057	41,322	983,269	88,322	848,417	46,530
	General treasury	June 30, 1923	801,383	45,057	34,267	880,707	81,023	799,684	
	Sinking fund	June 30, 1923	95,507		7,055	102,562	7,299	48,733	46,530
192	WILLIAMSPORT, PA.		1,191,557	314,145	258,851	1,764,553	377,165	1,149,131	238,257
	City corporation		593,272	243,311	160,990	997,573	221,881	666,785	108,907
	General treasury	Jan. 7, 1924	590,764	186,397	109,753	886,914	155,366	641,424	90,124
	Annexed territory fund	Jan. 7, 1924		3,536		3,536		3,536	
	Sinking fund	Jan. 7, 1924	2,295	51,878	45,061	99,234	60,108	20,343	18,783
	Investment fund	Jan. 7, 1924	213	1,500	6,176	7,889	6,407	1,482	
	School district		598,285	70,834	97,861	766,980	155,284	482,346	129,350
	General treasury	July 2, 1923	594,611	12,471	12,631	619,713	49,047	444,816	125,850
	Sinking fund	July 2, 1923	2,952	58,363	82,142	143,457	103,894	36,063	3,500
	Public trust fund	July 2, 1923	722		3,088	3,810	2,343	1,467	
193	WEST HOBOKEN, N. J.		1,044,836	1,255,194	176,762	2,476,792	259,131	1,191,969	1,025,692
	General treasury	Dec. 31, 1923	796,398	802,897	79,624	1,678,919	32,159	645,823	1,000,937
	School fund	June 30, 1923	219,929	388,540	78,624	687,093	148,660	526,106	12,327
	Firemen's relief fund	Dec. 31, 1923	2,603			2,603		2,603	
	License fund	Dec. 31, 1923	72	726		798		72	726
	Municipal court fund	Dec. 31, 1923		1,702		1,702			1,702
	Sinking fund	Dec. 31, 1923	19,763	46,329	4,647	70,739	60,739		10,000
	Public trust fund	Dec. 31, 1923	6,071	15,000	13,867	34,938	17,573	17,365	

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 to 50,000—Continued								
194	EVANSTON, ILL.		$2,192,107	$1,420,479	$238,672	$3,851,258	$771,970	$2,743,207	$336,081
	City corporation		1,140,982	567,906	143,732	1,852,620	210,686	1,451,335	190,599
	General treasury	Dec. 31, 1923	1,106,452	521,162	133,177	1,760,791	198,692	1,398,573	163,526
	Library fund	Dec. 31, 1923	5,083	39,632	986	45,701	2,598	43,078	25
	Park fund	Dec. 31, 1923	2,823	11	4,745	7,579	4,234	1,005	2,340
	Public trust funds	Dec. 31, 1923	26,504	7,101	4,824	38,429	5,162	8,679	24,588
	Investment fund	Dec. 31, 1923	120			120			120
	School district		1,043,468	852,573	92,415	1,988,456	559,956	1,283,018	145,482
	General treasury	June 30, 1923	1,043,468	852,573	92,415	1,988,456	559,956	1,283,018	145,482
	Park district		7,657		2,525	10,182	1,328	8,854	
	General treasury	Apr. 30, 1923	7,657		2,525	10,182	1,328	8,854	
195	HAMILTON, OHIO		2,077,231	1,899,052	252,456	4,228,739	810,765	2,172,940	1,245,034
	City corporation		1,828,627	1,671,859	176,595	3,677,081	809,016	1,787,324	1,080,741
	General treasury	Dec. 31, 1923	1,503,670	1,198,326	138,671	2,840,667	758,002	1,539,442	543,223
	Fee and special fund	Dec. 31, 1923	19,769			19,769		19,769	
	Sinking funds	Dec. 31, 1923	298,411	473,533	34,345	806,289	49,373	219,398	537,518
	Public trust funds	Dec. 31, 1923	6,777		3,579	10,356	1,641	8,715	
	School district		248,604	227,193	75,861	551,658	1,749	385,616	164,293
	General treasury	Aug. 31, 1923	242,862	189,832	50,399	483,093	768	350,801	131,524
	Fee and special fund	Aug. 31, 1923	5,396			5,396		5,396	
	Sinking funds	Aug. 31, 1923	346	37,361	25,462	63,169	981	29,419	32,769
196	BROOKLINE, MASS.		2,734,255	1,633,482	384,923	4,752,660	219,682	2,969,280	1,563,698
	General treasury	Dec. 31, 1923	2,728,027	1,597,062	378,771	4,703,860	211,995	2,967,229	1,524,636
	License fund	Dec. 31, 1923	343	4,002		4,345		343	4,002
	Public trust funds	Dec. 31, 1923	5,885	1,014	2,326	9,225	2,873	1,708	4,644
	Investment fund	Dec. 31, 1923		28,041		28,041			28,041
	Private trust fund	Dec. 31, 1923		3,363	3,826	7,189	4,814		2,375
197	JAMESTOWN, N. Y.		2,199,967	2,112,427	430,079	4,742,473	1,097,991	2,282,770	1,361,712
	City corporation		1,418,692	1,330,693	393,125	3,142,510	367,059	1,458,510	1,316,941
	General treasury	Feb. 28, 1923	1,411,874	1,328,151	385,687	3,125,712	360,228	1,456,585	1,308,899
	Public trust funds	Feb. 28, 1923	6,818	2,542	7,438	16,798	6,831	1,925	8,042

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	School district		749,977	779,933	36,954	1,566,864	730,932	791,653	44,279
	General treasury	July 31, 1923	749,407	779,933	36,873	1,566,213	730,861	791,348	44,004
	Public trust fund	July 31, 1923	570		81	651	71	305	275
	County supervisors' fund		31,298	1,801		33,099		32,607	492
	General treasury	Feb. 28, 1923	31,298	1,801		33,099		32,607	492
198	SPRINGFIELD, MO		961,822	137,427	477,118	1,576,367	398,494	1,157,707	20,166
	City corporation		463,721	13,300	85,981	563,002	93,223	451,730	18,049
	General treasury	June 30, 1923	431,457	9,018	83,527	524,002	90,793	428,164	5,045
	Special assessment fund	June 30, 1923	19,545			19,545		19,545	
	Sinking fund	June 30, 1923	12,719		1,813	14,532	1,511	4,021	9,000
	Public trust fund	June 30. 1923		1,200		1,200			1,200
	Private trust fund	June 30, 1923		3,082	641	3,723	919		2,804
	School district		498,101	124,127	391,137	1,013,365	305,271	705,977	2,117
	General treasury	June 30, 1923	453,475	124,127	376,437	954,039	246,435	705,977	1,627
	Sinking fund	June 30, 1923	44.626		14,700	59,326	58,836		490
199	WACO, TEX		1,467,918	1,343,990	992,136	3,804,044	1,215,832	1,684,803	903,409
	General treasury	Mar. 31, 1923	895,340	64,212	398,572	1,358,124	441,678	533,289	383,157
	School fund	Aug. 31, 1923	163,657	358,362	277,965	799,984	13,367	760,197	26,420
	Library fund	Dec. 31, 1923	1,922	14,939	2,488	19,349	3,002	16,347	
	Park fund	Sept. 30. 1923	551	42,968	5,961	49,480	1,023	39,242	9,215
	Water fund	Mar. 31, 1923	188,340	4,645	8,563	201,548	5,696	148,962	46,890
	Cemetery fund	Mar. 31, 1923	15,443	4,015	3,809	23,267	7,164	16,103	
	Cash in transit	Mar. 31, 1923		9,893		9,893	9,893		
	Sinking fund	Mar. 31, 1923	201,633	837,340	289,646	1,328,619	730,198	170,663	427,758
	Investment funds	Mar. 31, 1923	1,032	5,495		6,527			6,527
	Private trust fund	Mar. 31, 1923		2,121	5,132	7,253	3,811		3,442
200	MUSKEGON, MICH		1,986,638	1,639,576	240,821	3,867,035	153,872	2,260,320	1,452,843
	City corporation		1,112,162	1,466,598	120,347	2,699,107	103,638	1,402,177	1,193,292
	General treasury	Dec. 31, 1923	889,688	1,440,619	118,766	2,449,073	81,952	1,283,127	1,083,994
	Sinking fund	Dec. 31, 1923	208,356	1,637		209,993	21,058	119,050	69,885
	Public trust fund	Dec. 31, 1923	14,118			14,118			14,118
	Investment funds	Dec. 31, 1923		10,137		10,137			10,137
	Private trust fund	Dec. 31, 1923		14,205	1,581	15,786	628		15,158
	School district		874,476	172,978	120,474	1,167,928	50,234	858,143	259,551
	General treasury	June 30, 1923	654,395	64,054	107,771	826,220	25,721	697,991	102,508
	Public trust funds	June 30, 1923	220,081	108,924	12,703	341,708	24,513	160,152	157,043
201	LORAIN, OHIO		1,889,535	1,184,672	927,521	4,001,728	872,349	2,012,795	1,116,584
	City corporation		1,193,539	1,030,626	523,075	2,747,240	526,933	1,182,474	1,037,833
	General treasury	Dec. 31, 1923	873,297	635,232	405,558	1,914,087	365,934	953,381	594,772
	Fee and special fund	Dec. 31, 1923	10,527			10,527		10,527	
	Library fund	Dec. 31, 1923	698	11,880	4,407	16,985	5,402	11,552	31
	Sinking funds	Dec. 31, 1923	297,214	379,225	77,468	753,907	108,326	202,925	442,656
	Public trust funds	Dec. 31, 1923	11,803	235	30,060	42,098	38,009	4,089	
	Private trust funds	Dec. 31, 1923		4,054	5,582	9,636	9,262		374
	School district		695,996	154,046	404,446	1,254,488	345,416	830,321	78,751
	General treasury	Aug. 31, 1923	554,115	154,046	395,675	1,103,836	337,348	719,737	46,751
	Fee and special fund	Aug. 31, 1923	10,192			10,192		10,192	
	Sinking fund	Aug. 31, 1923	131,689		8,771	140,460	8,068	100,392	32,000

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
202	MUNCIE, IND.		$1,891,835	$210,838	$509,800	$2,612,473	$528,485	$1,864,663	$219,325
	City corporation		1,195,608	188,803	154,409	1,538,820	198,142	1,153,388	187,290
	General treasury	Dec. 31, 1923	411,236	76,350	80,294	567,880	87,912	415,383	64,585
	Special assessment fund	Dec. 31, 1923	673,047		829	673,876	2,752	671,124	
	Library cash fund	Dec. 31, 1923	806	51	180	1,037	229	407	401
	Cemetery fund	Dec. 31, 1923	27,932	15,903	3,411	47,246	1,546	42,615	3,085
	Sinking funds	Dec. 31, 1923	55,750	2,182	22,482	80,414	44,527	20,887	15,000
	Public trust funds	Dec. 31, 1923	26,837	3,991	30,503	61,331	42,108	2,972	16,251
	Private trust funds	Dec. 31, 1923		90,326	16,710	107,036	19,068		87,968
	School district		696,227	22,035	355,391	1,073,653	330,243	711,275	32,035
	General treasury	July 31, 1923	631,815	22,035	340,864	994,714	315,384	657,295	22,035
	Sinking fund	July 31, 1923	64,412		14,527	78,939	14,959	53,980	10,000
203	PONTIAC, MICH.		2,136,917	2,254,348	601,545	4,992,810	797,683	1,851,140	2,343,987
	City corporation		1,336,302	1,809,561	597,836	3,743,699	795,924	1,116,434	1,831,341
	General treasury	Dec. 31, 1923	1,331,149	1,408,830	478,347	3,218,326	688,344	953,771	1,576,211
	Sinking funds	Dec. 31, 1923	80	321,066	113,547	434,693	106,880	161,885	165,928
	Public trust fund	Dec. 31, 1923	160	1,427	5,942	7,529	460	40	7,089
	Investment funds	Dec. 31, 1923	4,913	78,238		83,151	300	738	82,113
	School district		800,615	444,787	3,709	1,249,111	1,759	734,706	512,646
	General treasury	June 30, 1923	787,586	424,787		1,212,373	1,321	734,706	476,346
	Sinking fund	June 30, 1923	13,029	20,000	3,709	36,738	438		36,300
204	CHICOPEE, MASS.		1,861,281	1,367,916	102,701	3,331,898	131,959	1,958,833	1,241,106
	General treasury	Nov. 30, 1923	1,859,386	1,332,442	35,585	3,227,413	49,692	1,957,210	1,220,511
	License fund	Nov. 30, 1923	854	3,909		4,763		854	3,909
	Public trust funds	Nov. 30, 1923	1,041		11,791	12,832	12,063	769	
	Private trust funds	Nov. 30, 1923		31,565	55,325	86,890	70,204		16,686
205	JOLIET, ILL.		1,733,798	676,340	326,853	2,736,991	216,577	1,924,904	595,510
	City corporation		895,836	351,669	163,848	1,411,353	185,261	966,457	259,635
	General treasury	Dec. 31, 1923	886,133	319,724	155,843	1,361,700	174,411	957,958	229,331
	Public trust funds	May 31, Dec. 31, 1923	5,098	25,916	7,948	38,962	10,829	8,499	19,634
	Investment funds	Dec. 31, 1923	4,605	6,029	57	10,691	21		10,670
	School district		826,243	320,576	163,005	1,309,824	30,976	947,068	331,780
	General treasury	June 30, 1923	826,243	320,576	163,005	1,309,824	30,976	947,068	331,780

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	Park district		11,719	4,095		15,814	340	11,379	4,095
	General treasury	June 30, 1923	11,719	4,095		15,814	340	11,379	4,095
206	COLUMBIA, S. C.		1,316,404	1,173,104	152,021	2,641,529	534,041	1,305,306	802,182
	City corporation		993,597	690,725	134,430	1,818,752	339,222	924,560	554,970
	General treasury	Dec. 31, 1923	889,243	659,051	91,292	1,639,586	218,790	907,276	513,520
	Sinking funds	Dec. 31, 1923	99,066	31,674	42,485	173,225	119,665	16,560	37,000
	Public trust funds	Dec. 31, 1923	5,288		359	5,647	473	724	4,450
	Private trust fund	Dec. 31, 1923			294	294	294		
	School district		322,807	482,379	17,591	822,777	194,819	380,746	247,212
	General treasury	June 30, 1923	288,789	461,572	8,826	759,187	194,479	363,303	201,405
	Sinking fund	June 30, 1923	34,018	20,807	8,765	63,590	340	17,443	45,807
207	SUPERIOR, WIS.		1,452,079	1,828,369	264,266	3,544,714	279,183	1,756,941	1,508,590
	General treasury	Dec. 31, 1923	1,120,231	767,489	15,710	1,903,430		632,428	1,271,002
	Special assessment fund	Dec. 31, 1923	77,164			77,164		77,164	
	School funds	June 30, 1923	76,118	839,389	232,249	1,147,756	244,873	899,976	2,907
	Library fund	Dec. 31, 1923	27,535		8,790	36,325	9,354	26,971	
	Sinking fund	Dec. 31, 1923	141,342		2,497	143,839	7,754	96,885	39,200
	Public trust funds	June 30, Dec. 31, 1923	7,510	32,764	5,020	45,294	17,202	23,517	4,575
	Investment funds	Dec. 31, 1923	2,179	188,727		190,906			190,906
208	DUBUQUE, IOWA		1,496,076	1,385,840	324,970	3,206,886	305,894	2,287,491	613,501
	City corporation		965,641	600,141	214,940	1,780,722	150,507	1,125,627	504,588
	General treasury	Mar. 31, 1923	872,126	511,479	213,622	1,597,227	150,214	1,082,730	364,283
	Library cash fund	Mar. 31, 1923	545		14	559	143	416	
	Sinking fund	Mar. 31, 1923	77,109	76,899		154,008		23,419	130,589
	Public trust funds	Mar. 31, Dec. 31, 1923	15,639	6,763	469	22,871	112	19,062	3,697
	Investment fund	Mar. 31, 1923	222	5,000		5,222			5,222
	Private trust fund	Mar. 31, 1923			835	835	38		797
	School district		530,435	785,699	110,030	1,426,164	155,387	1,161,864	108,913
	General treasury	June 30, 1923	530,435	785,699	110,030	1,426,164	155,387	1,161,864	108,913
209	BATTLE CREEK, MICH.		1,544,746	1,224,357	425,969	3,195,072	486,138	1,508,815	1,200,119
	City corporation		761,381	1,219,168	147,519	2,128,068	229,033	740,072	1,158,963
	General treasury	Mar. 20, 1923	761,381	1,104,569	144,932	2,010,882	226,558	688,361	1,095,963
	Sinking fund	Mar. 20, 1923		114,599	2,587	117,186	2,475	51,711	63,000
	School district		783,365	5,189	278,450	1,067,004	257,105	768,743	41,156
	General treasury	July 15, 1923	781,750	2,044	277,039	1,060,833	256,586	767,137	37,110
	Public trust fund	July 15, 1923	1,615	3,145	1,411	6,171	519	1,606	4,046
210	AURORA, ILL.		1,305,541	496,882	358,674	2,161,097	356,860	1,643,824	160,413
	City corporation		825,726	336,998	231,800	1,394,524	200,363	1,057,571	136,590
	General treasury	Dec. 31, 1923	802,103	314,332	210,751	1,327,186	193,821	1,020,329	113,036
	Library fund	Dec. 31, 1923	15,721		11,654	27,375	6,510	20,865	
	Sinking fund	Dec. 31, 1923	938	7	1,594	2,539	32		2,507
	Public trust funds	Dec. 31, 1923	4,414	21,980	7,801	34,195		13,493	20,702
	Investment fund	Dec. 31, 1923	2,550	679		3,229		2,884	345
	School district		479,815	159,884	126,874	766,573	156,497	586,253	23,823
	General treasury	June 30, 1923	479,815	159,884	126,874	766,573	156,497	586,253	23,823

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
211	WATERLOO, IOWA		$1,474,296	$474,227	$164,381	$2,112,904	$178,365	$1,573,365	$361,174
	City corporation		678,924	272,344	152,263	1,103,531	122,132	714,794	266,605
	General treasury	Mar. 31, 1923	386,500	100,760	51,519	538,779	24,787	419,746	94,246
	Special assessment fund	Mar. 31, 1923	21,674	6,494		28,168		28,168	
	River front improvement fund	Mar. 31, 1923	808	43	10,196	11,047	10,022	1,025	
	Library cash fund	Mar. 31, 1923	791	30	90	911	83	798	30
	Water fund	Mar. 31, 1923	162,920	58,455	26,361	247,736	21,723	215,940	10,073
	Sinking funds	Mar. 31, 1923	99,637	6,997	35,695	142,329	27,509	42,344	72,476
	Public trust funds	Mar. 31, 1923	6,551		566	7,117	344	6,773	
	Investment fund	Mar. 31, 1923	43			43			43
	Private trust fund	Mar. 31, 1923		99,565	27,836	127,401	37,664		89,737
	School district		795,372	201,883	12,118	1,009,373	56,233	858,571	94,569
	General treasury	June 30, 1923	795,372	201,883	12,118	1,009,373	56,233	858,571	94,569
212	NEW ROCHELLE, N. Y		2,944,348	2,593,152	775,555	6,313,055	791,420	3,472,956	2,048,679
	General treasury	Dec. 31, 1923	2,865,390	2,357,491	749,563	5,972,444	783,210	3,402,812	1,786,422
	License fund	Dec. 31, 1923	70	279		349		70	279
	County supervisors' fund	Dec. 31, 1923	2,664	56,639	12,263	71,566	6,954	64,612	
	Public trust funds	Dec. 31, 1923; Jan. 31, 1924	76,224	178,743	13,729	268,696	1,256	5,462	261,978
213	STAMFORD, CONN		1,723,373	2,455,573	129,586	4,308,532	24,896	1,727,959	2,555,677
	City corporation		836,304	980,167	59,609	1,876,080	5,251	860,606	1,010,223
	General treasury	Dec. 15, 1923	799,275	957,878	59,609	1,816,762	5,251	847,807	963,704
	Court fund	Dec. 15, 1923	14,080	4,338		18,418		386	18,032
	Sinking fund	Dec. 15, 1923	11,159	14,475		25,634			25,634
	Public trust funds	Dec. 15, 1923	11,790	3,476		15,266		12,413	2,853
	Town		887,069	1,475,406	69,977	2,432,452	19,645	867,353	1,545,454
	General treasury	Sept. 30, 1923	866,032	1,406,935	69,977	2,342,944	19,645	858,114	1,465,185
	Fee fund	Sept. 30, 1923	5,599	339		5,938		5,599	339
	Playground fund	Sept. 30, 1923		3,640		3,640		3,640	
	Sinking fund	Sept. 30, 1923	14,996	64,492		79,488			79,488
	Public trust funds	Sept. 30, 1923	442			442			442
214	TAUNTON, MASS		1,999,179	2,288,653	215,546	4,503,378	622,132	2,050,624	1,830,622
	General treasury	Nov. 30, 1923	1,963,717	2,138,341	179,010	4,281,068	592,624	2,050,624	1,637,820
	License fund	Nov. 30, 1923		4,921		4,921			4,921

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	Petty cash fund	Nov. 30, 1923			700	700	700		
	Sinking funds	Nov. 30, 1923	32,401	132,433	23,019	187,853	15,586		172,267
	Public trust fund	Nov. 30, 1923	1,809			1,809			1,809
	Investment funds	Nov. 30, 1923	1,252	3,000	4,988	9,240	4,240		5,000
	Private trust funds	Nov. 30, 1923		9,958	7,829	17,787	8,982		8,805
215	COUNCIL BLUFFS, IOWA		1,578,546	372,010	445,239	2,395,795	429,597	1,703,754	262,444
	City corporation		1,019,848	337,012	374,572	1,731,432	335,715	1,176,589	219,128
	General treasury	Mar. 31, 1923	977,548	255,257	294,760	1,527,565	252,636	1,165,403	109,526
	Sinking fund	Mar. 31, 1923	31,105		6,662	37,767	3,385	257	34,125
	Public trust funds	Mar. 31, 1923	11,195	2,272	60,919	74,386	63,010	10,929	447
	Private trust fund	Mar. 31, 1923		79,483	12,231	91,714	16,684		75,030
	School district		558,698	34,998	70,667	664,363	93,882	527,165	43,316
	General treasury	June 30, 1923	558,698	34,998	70,667	664,363	93,882	527,165	43,316
216	PORTSMOUTH, OHIO		1,191,157	832,633	653,646	2,677,436	399,251	1,586,146	692,039
	City corporation		715,335	569,559	349,191	1,634,085	283,068	909,602	441,415
	General treasury	Dec. 31, 1923	512,495	480,717	274,142	1,267,354	281,770	822,959	162,625
	Sinking funds	Dec. 31, 1923	197,908	88,842	73,557	360,307		82,299	278,008
	Public trust funds	Dec. 31, 1923	4,182		1,192	5,374	998	4,344	32
	Investment fund	Dec. 31, 1923	750			750			750
	Private trust fund	Dec. 31, 1923			300	300	300		
	School district		475,822	263,074	304,455	1,043,351	116,183	676,544	250,624
	General treasury	Aug. 31, 1923	384,301	219,733	300,397	904,431	97,185	605,204	202,042
	Sinking fund	Aug. 31, 1923	91,521	43,341	4,058	138,920	18,998	71,340	48,582
217	ROCK ISLAND, ILL		1,205,444	674,630	155,111	2,035,185	102,163	1,328,638	604,384
	City corporation		753,410	517,639	33,607	1,304,656	69,014	792,795	442,847
	General treasury	Mar. 31, 1923	751,672	511,765	27,428	1,290,865	61,029	786,989	442,847
	Sinking fund	Mar. 31, 1923	195		2,360	2,555	2,415	140	
	Public trust funds	Dec. 31, 1923	1,543	5,842	2,954	10,339	4,673	5,666	
	Private trust funds	Mar. 31, 1923		32	865	897	897		
	School district		452,034	156,991	121,504	730,529	33,149	535,843	161,537
	General treasury	June 30, 1923	451,999	156,986	120,686	729,671	32,291	535,843	161,537
	Public trust fund	Apr. 30, 1923	35	5	818	858	858		
218	POUGHKEEPSIE, N. Y		1,435,587	866,230	676,806	2,978,623	249,457	1,998,463	730,703
	General treasury	Dec. 31, 1923	1,423,045	835,687	654,742	2,913,474	236,322	1,994,128	683,024
	New street fund	Dec. 31, 1923			413	413	250	163	
	License funds	Dec. 31, 1923	2,680	2,916		5,596			5,596
	Sinking fund	Dec. 31, 1923	2,490	13,621	18,851	34,962	9,227		25,735
	Public trust funds	Dec. 31, 1923	7,372	14,006	2,800	24,178	3,658	4,172	16,348
219	QUINCY, ILL		1,493,346	781,944	248,490	2,523,780	620,257	1,709,773	193,750
	City corporation		892,683	678,452	89,411	1,660,546	339,121	1,162,244	159,181
	General treasury	Apr. 30, 1923	725,374	587,459	28,046	1,340,879	227,925	1,004,370	108,584
	House of correction fund	Apr. 30, 1923	3,864			3,864		3,864	
	Library fund	Apr. 30, 1923	376	13,806	79	14,261	456	13,805	
	Boulevard and park fund	Mar. 27, 1923	134	35,904	168	36,206	8	25,196	11,002
	Water fund	Sept. 30, 1923	152,025	1,606	16,410	170,041	37,308	101,898	30,835
	Cemetery fund	May 31, 1923	8,245		1,303	9,548	4,026	5,522	

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
219	QUINCY, ILL.—Continued.								
	City corporation—Continued.								
	Public trust funds	Apr. 30, 1923	$500	$2,508	$10,555	$13,563	$4,723	$7,589	$1,251
	Investment fund	Sept. 30, 1923	2,165	29,660	32,850	64,675	64,675		
	Private trust fund	May 13, 1923		7,509		7,509			7,509
	School district		582,672	103,491	152,324	838,487	272,005	531,914	34,568
	General treasury	June 30, 1923	582,644	102,891	152,324	837,859	272,005	531,914	33,940
	Public trust fund	June 30, 1923	28	600		628			628
	Sanitary district		17,991	1	6,755	24,747	9,131	15,615	1
	General treasury	Mar. 31, 1923	17,991	1	6,755	24,747	9,131	15,615	1
220	AUSTIN, TEX		1,616,011	355,516	62,438	2,033,965	36,777	1,608,183	389,005
	City corporation		1,253,841	351,383	53,855	1,659,079	23,479	1,251,052	384,548
	General treasury	Dec. 31, 1923	299,474	182,657	25,109	507,240	13,981	359,003	134,256
	Sewer fund	Dec. 31, 1923	8,705	30,000	4,110	42,815	6,629	36,186	
	Highway fund	Dec. 31, 1923	111,574	18,389		129,963		96,147	33,816
	Water, light, and power fund	Dec. 31, 1923	639,254	120,337	24,145	783,736		639,184	144,552
	Sinking fund	Dec. 31, 1923	194,706			194,706	2,250	120,532	71,924
	Investment fund	Dec. 31, 1923	128		491	619	619		
	School district		362,170	4,133	8,583	374,886	13,298	357,131	4,457
	General treasury	Aug. 31, 1923	351,562	4,133	6,415	362,110	11,848	345,805	4,457
	Public trust fund	Aug. 31, 1923	10,608		2,168	12,776	1,450	11,326	
221	AUBURN, N. Y		1,422,201	1,318,655	160,231	2,901,087	241,339	1,463,473	1,196,275
	General treasury	June 30, 1923	1,214,370	747,760	33,019	1,995,149	88,767	828,302	1,078,080
	School fund	July 31, 1923	43,440	482,739	81,097	607,276	98,213	470,737	38,326
	Water fund	Dec. 31, 1923	151,481	14,687	19,775	185,943	22,310	129,559	34,074
	County supervisors' fund	Oct. 31, 1923		56,099		56,099		27,871	28,228
	Sinking fund	Dec. 31, 1923	2,222	2,305	7,852	12,379	4,379		8,000
	Public trust funds	June 30, 1923	10,688	14,703	14,622	40,013	23,442	7,004	9,567
	Private trust fund	June 30, 1923		362	3,866	4,228	4,228		
222	NEW BRUNSWICK, N. J		1,821,435	2,232,645	343,701	4,397,781	364,549	1,838,195	2,195,037
	General treasury	Dec. 31, 1923	1,628,997	1,619,625	242,293	3,490,915	310,401	1,220,826	1,959,688
	School fund	June 30, 1923	152,897	388,691	93,761	635,349	47,605	587,493	251
	Library fund	Dec. 31, 1923	2,077	13,860	2,889	18,826	1	18,455	370

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	Firemen's relief fund	Dec. 31, 1923	4,667			4,667		4,667	
	Municipal court fund	Dec. 31, 1923		652		652			652
	Sinking fund	Dec. 31, 1923	27,335	201,779	97	229,211	1,195	16	228,000
	Public trust fund	Dec. 31, 1923	5,462	8,038	4,661	18,161	5,347	6,738	6,076
223	EASTON, PA		967,309	494,601	211,496	1,673,406	335,456	1,044,303	293,647
	City corporation		427,971	86,308	161,647	675,926	109,291	506,103	60,532
	General treasury	Jan. 7, 1924	424,352	51,083	128,481	603,916	58,363	502,246	43,307
	Park fund	Jan. 7, 1924	963		2,894	3,857		3,857	
	Sinking fund	Jan. 7, 1924	2,656	35,225	30,272	68,153	50,928		17,225
	School district		539,338	408,293	49,849	997,480	226,165	538,200	233,115
	General treasury	July 2, 1923	535,198	369,774	8,002	912,974	183,195	538,200	191,579
	Sinking fund	July 2, 1923	3,620	38,519	31,847	73,986	32,970		41,016
	Public trust fund	July 2, 1923	520		10,000	10,520	10,000		520
224	NEWPORT NEWS, VA		898,711	2,103,783	345,543	3,348,037	970,789	1,426,936	950,312
	General treasury	June 30, 1923	836,018	1,470,330	221,636	2,527,984	642,751	937,978	947,255
	School fund	June 30, 1923	53,392	489,296	13,112	555,800	63,785	488,958	3,057
	Sinking fund	June 30, 1923	9,301	144,157	110,795	264,253	264,253		
225	DANVILLE, ILL		1,371,129	991,308	488,503	2,851,000	863,947	1,565,918	421,135
	City corporation		944,158	310,060	79,203	1,333,421	160,746	779,600	393,075
	General treasury	Apr. 30, 1923	939,394	288,416	78,293	1,306,103	155,292	759,024	391,787
	Fire department fund	Apr. 30, 1923		3,141		3,141		3,141	
	Library fund	Apr. 30, 1923	220	18,503		18,723		17,435	1,288
	Investment fund	Apr. 30, 1923	4,544		910	5,454	5,454		
	School district		426,971	681,248	409,360	1,517,579	703,201	786,318	28,060
	General treasury	June 30, 1923	426,971	681,248	409,360	1,517,579	703,201	786,318	28,060
226	OGDEN, UTAH		1,533,119	1,154,000	271,257	2,958,376	222,614	2,097,368	638,394
	City corporation		956,359	1,039,807	236,867	2,233,033	156,104	1,543,973	532,956
	General treasury	Dec. 31, 1923	918,648	1,008,536	236,747	2,163,931	148,012	1,531,666	484,253
	Library fund	May 31, 1923	1,679	13,343	20	15,042	40	10,969	4,033
	Investment funds	Dec. 31, 1923	36,032	13,978		50,010	6,602	1,338	42,070
	Private trust fund	Dec. 31, 1923		3,950	100	4,050	1,450		2,600
	School district		576,760	114,193	34,390	725,343	66,510	553,395	105,438
	General treasury	June 30, 1923	555,514	114,193	28,034	697,741	43,173	553,395	101,173
	Sinking fund	June 30, 1923	21,246		6,356	27,602	23,337		4,265
227	WILMINGTON, N. C		996,426	853,684	75,205	1,925,315	80,634	1,477,153	367,528
	City corporation		685,022	753,332	24,639	1,462,993	17,406	1,130,465	315,122
	General treasury	May 31, 1923	674,420	677,859	3,292	1,355,571	3,581	1,092,093	259,897
	Health fund	May 31, 1923	256	29,129	21	29,406	240	29,166	
	Library fund	May 31, 1923	860	3,888	82	4,830	98	4,732	
	Sinking fund	May 31, 1923	352	3,750		4,102			4,102
	Public trust funds	May 31, June 15, 1923	4,870	21,906	21,244	48,020	13,487	4,474	30,059
	Investment fund	May 31, 1923	4,264	16,800		21,064			21,064
	School district		311,404	100,352	50,566	462,322	63,228	346,688	52,406
	General treasury	June 30, 1923	255,342	100,352		355,694		317,562	38,132
	Sinking fund	Nov. 30, 1923	56,062		50,566	106,628	63,228	29,126	14,274

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental cost	Nongovernmental cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
228	HAZLETON, PA.		$863,397	$172,514	$235,497	$1,271,408	$351,528	$875,728	$44,152
	City corporation		319,672	170,916	146,471	637,059	225,661	382,505	28,893
	General treasury	Jan. 7, 1924	196,334	170,129	124,219	490,682	183,771	306,782	129
	Special assessment fund	Jan. 7, 1924	62,338	75	3,309	65,722	17,065	33,605	15,052
	Sinking fund	Jan. 7, 1924	61,000	712	18,943	80,655	24,825	42,118	13,712
	School district		543,725	1,598	89,026	634,349	125,867	493,223	15,259
	General treasury	July 2, 1923	543,725	1,598	89,026	634,349	125,867	493,223	15,259
229	ORANGE, N. J.		1,381,467	2,774,245	117,549	4,273,261	138,179	1,341,176	2,793,906
	General treasury	Dec. 31, 1923	1,339,534	1,772,749	81,191	3,193,474	108,521	1,328,126	1,756,827
	Firemen's relief fund	Dec. 31, 1923	2,318			2,318		2,318	
	Police court fund	Dec. 31, 1923		403		403			403
	License fund	Dec. 31, 1923		1,090		1,090			1,090
	Sinking fund	Dec. 31, 1923	31,224	691,465	16,337	739,026	6,690		732,336
	Public trust fund	Dec. 31, 1923	6,111	50,568	20,021	76,700	22,968	10,732	43,000
	Investment fund	Dec. 31, 1923	2,280	257,970		260,250			260,250
230	KOKOMO, IND.		961,935	343,532	189,947	1,495,414	380,379	885,343	229,692
	City corporation		546,823	203,897	59,013	809,733	101,856	507,653	200,224
	General treasury	Dec. 31, 1923	317,211	65,290	31,855	414,356	55,104	290,864	68,388
	Special assessment funds	Dec. 31, 1923	202,287		3,439	205,726	26	205,700	
	Sinking fund	Dec. 31, 1923	25,575	60	485	26,120	14,839	10,726	555
	Public trust funds	Dec. 31, 1923	1,750		11,980	13,730	13,367	363	
	Private trust fund	Dec. 31, 1923		138,547	11,254	149,801	18,520		131,281
	School district		415,112	139,635	130,934	685,681	278,523	377,690	29,468
	General treasury	July 31, 1923	415,112	139,635	130,934	685,681	278,523	377,690	29,468
231	AMSTERDAM, N. Y.		1,109,854	1,463,907	223,273	2,797,034	114,341	1,396,953	1,285,740
	City corporation		678,964	1,015,491	47,569	1,742,024	56,585	602,053	1,083,386
	General treasury	Dec. 31, 1923	659,463	1,004,779	38,876	1,703,118	37,940	598,576	1,066,602
	License fund	Dec. 31, 1923	2,458	2,886	89	5,433	97		5,336
	Cash in transit	Dec. 31, 1923			27	27			27
	Sinking funds	Dec. 31, 1923	3,027		5,579	8,606	8,606		
	Public trust funds	Dec. 31, 1923	14,016	1,759	1,781	17,556	7,589	3,477	6,490
	Private trust fund	Dec. 31, 1923		6,067	1,217	7,284	2,353		4,931
	School district		422,467	447,320	175,704	1,045,491	57,756	793,804	193,931
	General treasury	July 31, 1923	420,884	440,494	37,916	899,294	47,779	793,804	57,711

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	School site fund	Dec. 31, 1923	1,569	3,526	137,788	142,883	6,663		136,220
	Sinking fund	Dec. 31, 1923	14	3,300		3,314	3,314		
	County supervisors' fund		8,423	1,096		9,519		1,096	8,423
	General treasury	Oct. 31, 1923	8,423	1,096		9,519		1,096	8,423
232	PETERSBURG, VA		957,976	1,071,915	812,582	2,842,473	840,857	1,255,229	746,387
	General treasury	June 30, 1923	853,787	798,150	729,814	2,381,751	660,661	987,096	733,994
	School fund	June 30, 1923	65,654	202,479		268,133		268,133	
	Sinking fund	June 30, 1923	38,535	68,217	80,268	187,020	174,696		12,324
	Private trust fund	June 30, 1923		3,069	2,500	5,569	5,500		69
233	PENSACOLA, FLA		753,896	142,572	305,739	1,202,207	167,712	874,090	160,405
	City corporation		522,889	113,305	293,195	929,389	153,685	674,940	100,764
	General treasury	Sept. 30, 1923	403,639	110,782	173,206	687,627	57,154	572,637	57,836
	Sinking fund	Sept. 30, 1923	119,250	2,523	119,989	241,762	96,531	102,303	42,928
	School district		231,007	29,267	12,544	272,818	14,027	199,150	59,641
	General treasury	June 30, 1923	195,635	2,576	11,427	209,638	12,789	161,503	35,346
	Sinking fund	June 30, 1923	35,372	26,691	1,117	63,180	1,238	37,647	24,295
234	NORRISTOWN, PA		651,115	630,992	146,967	1,429,074	624,656	648,701	155,717
	City corporation		285,011	83,949	91,192	460,152	49,457	309,036	101,659
	General treasury	Dec. 31, 1923	284,407	35,749	39,863	360,019	2,397	295,963	61,659
	Sinking fund	Dec. 31, 1923	519	48,200	51,329	100,048	47,060	12,988	40,000
	Public trust fund	Dec. 31, 1923	85			85		85	
	School district		366,104	547,043	55,775	968,922	575,199	339,665	54,058
	General treasury	July 2, 1923	361,963	518,045	5,094	885,102	495,612	335,432	54,058
	Sinking fund	July 2, 1923	3,875	28,998	50,681	83,554	79,587	3,967	
	Public trust fund	July 2, 1923	266			266		266	
235	LEWISTON, ME		887,162	665,917	14,112	1,567,191	128,600	879,174	559,417
	General treasury	Feb. 28, 1923	873,662	665,903	14,112	1,553,677	128,600	879,174	545,903
	Investment fund	Feb. 28, 1923	13,500			13,500			13,500
	Private trust fund	Feb. 28, 1923		14		14			14
236	OSHKOSH, WIS		1,425,238	568,760	201,280	2,195,278	45,080	1,671,885	478,313
	General treasury	Dec. 31, 1923	1,411,926	539,175	176,047	2,127,148	24,247	1,664,147	438,754
	Public trust funds	Dec. 31, 1923	13,312	25,227	22,843	61,382	14,814	7,738	38,830
	Private trust fund	Dec. 31, 1923		4,358	2,390	6,748	6,019		729
237	GREEN BAY, WIS		1,422,139	1,086,153	323,316	2,831,608	521,889	1,751,228	558,491
	General treasury	Dec. 31, 1923	1,253,226	1,079,984	294,433	2,627,643	476,347	1,605,319	545,977
	Water fund	Dec. 31, 1923	161,760		23,406	185,166	37,285	141,881	6,000
	Public trust fund	Dec. 31, 1923	6,731	4,214	2,271	13,216	2,674	4,028	6,514
	Investment fund	Dec. 31, 1923	422	1,955	3,206	5,583	5,583		
238	COLUMBUS, GA		1,267,598	283,158	73,116	1,623,872	180,404	1,091,303	352,165
	General treasury	Dec. 31, 1923	964,954	46,495	63,427	1,074,876	138,905	648,602	287,369
	Hospital fund	Dec. 31, 1923	55,072	26,723		81,795	743	76,066	4,986
	School fund	Dec. 31, 1923	85,116	203,024	3,626	291,766	8,603	261,165	21,998
	Library fund	Dec. 31, 1923	2,198	5,000	619	7,817	443	7,374	
	Water fund	Dec. 31, 1923	158,783	240	1,710	160,733	30,932	98,061	31,740
	Cash in transit	Dec. 31, 1923			2,967	2,967			2,967
	Sinking fund	Dec. 31, 1923	1,475	1,676	767	3,918	778	35	3,105

[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: 1923—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. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
239	WATERTOWN, N. Y.		$1,255,352	$908,938	$260,340	$2,364,630	$313,344	$1,545,308	$505,978
	General treasury	Dec. 31, 1923	1,243,485	837,855	171,928	2,253,268	268,918	1,534,273	450,077
	Library fund	Dec. 31, 1923	1,144		431	1,575	591	984	
	County supervisors' fund	Oct. 31, 1923		12,038		12,038		5,712	6,326
	Sinking fund	Dec. 31, 1923	727	38,311		39,038	39,038		
	Public trust funds	Dec. 31, 1923	9,996	20,734	27,981	58,711	4,797	4,339	49,575
240	MOLINE, ILL.		1,230,418	926,098	191,917	2,348,433	146,095	1,461,201	741,137
	City corporation		808,495	658,228	132,772	1,599,495	109,172	1,059,586	430,737
	General treasury	Mar. 31, 1923	783,794	645,949	108,966	1,538,709	93,782	1,047,718	397,209
	Sinking fund	Mar. 31, 1923	11,882		14,428	26,310	593	7,717	18,000
	Public trust funds	Mar. 31, 1923	12,819	6,713	7,861	27,393	12,042	4,151	11,200
	Private trust funds	Mar. 31, 1923		5,566	1,517	7,083	2,755		4,328
	School district		421,923	267,870	59,145	748,938	36,923	401,615	310,400
	General treasury	June 30, 1923	421,923	267,870	59,145	748,938	36,923	401,615	310,400
241	SHEBOYGAN, WIS.		1,438,868	737,051	451,469	2,627,388	367,980	1,768,317	491,091
	General treasury	Dec. 31, 1923	854,101	357,592	159,137	1,370,830	67,757	930,634	372,439
	School fund	June 30, 1923	415,942	340,351	220,704	976,997	250,154	707,455	19,388
	Water fund	Dec. 31, 1923	161,041	1,807	27,408	190,256	20,512	123,575	46,169
	Public trust funds	Dec. 31, 1923	4,102	8,573	25,330	38,005	6,650	6,653	24,702
	Investment fund	Dec. 31, 1923	3,682	22,155	774	26,611			26,611
	Private trust funds	Dec. 31, 1923		6,573	18,116	24,689	22,907		1,782
242	WALTHAM, MASS.		1,723,101	1,663,806	167,126	3,554,033	116,045	1,692,968	1,745,020
	General treasury	Jan. 31, 1924	1,716,087	1,587,402	151,939	3,455,428	102,210	1,690,610	1,662,608
	License fund	Jan. 31, 1924	315	3,404		3,719		315	3,404
	Sinking funds	Jan. 31, 1924	3,503	47,377	5,853	56,733	4,674		52,059
	Public trust funds	Jan. 31, 1924	2,276		1,350	3,626	1,583	2,043	
	Investment fund	Jan. 31, 1924	920	5,054	860	6,834	810		6,024
	Private trust funds	Jan. 31, 1924		20,569	7,124	27,693	6,768		20,925
243	NEWPORT, R. I.		1,251,994	1,518,993	229,389	3,000,376	256,613	1,263,143	1,480,620
	General treasury	Dec. 31, 1923	1,159,566	1,304,659	45,433	2,509,658	71,849	1,218,350	1,219,459
	Home for aged men fund	Dec. 31, 1923	626	5,563	5,735	11,924	5,126	6,798	
	Library fund	Dec. 31, 1923	1,047	12,156	721	13,924	278	13,646	

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	License fund	Dec. 31, 1923		738		738			738
	Sinking fund	Dec. 31, 1923	23,850	182,658	16,258	222,766	97		222,669
	Public trust funds	Dec. 31, 1923	61,905	6,066	122,755	190,726	139,371	24,349	27,006
	Investment fund	Dec. 31, 1923	5,000			5,000			5,000
	Private trust fund	Dec. 31, 1923		7,153	38,487	45,640	39,892		5,748
244	MUSKOGEE, OKLA		1,476,797	834,672	672,022	2,983,491	522,190	1,562,687	898,614
	City corporation		934,268	251,424	363,305	1,548,997	349,021	924,834	275,142
	General treasury	June 30, 1923	620,615	113,084	154,581	888,280	56,522	741,014	90,744
	Library fund	June 30, 1923	1,269	18,606	152	20,027	113	19,914	
	Sinking fund	June 30, 1923	302,039	22,289	179,168	503,496	251,947	162,982	88,567
	Public trust fund	June 30, 1923	10,345	2	244	10,591	9,667	924	
	Investment fund	June 30, 1923			1,058	1,058	1,058		
	Private trust funds	June 30, 1923		97,443	28,102	125,545	29,714		95,831
	School district		542,529	583,248	308,717	1,434,494	173,169	637,853	623,472
	General treasury	June 30, 1923	429,583	181,873	147,491	758,947	9,709	571,946	177,292
	Sinking fund	June 30, 1923	112,946	401,375	161,226	675,547	163,460	65,907	446,180
245	NEWBURGH, N. Y		992,404	1,493,227	88,350	2,573,981	65,571	1,286,549	1,221,861
	General treasury	Dec. 31, 1923	795,855	1,135,642	30,312	1,961,809	20,956	807,727	1,133,126
	School fund	Dec. 31, 1923	99,965	315,251	5,588	420,804	2,014	399,395	19,395
	City and town home fund	Oct. 31, 1923	82,371	9,494	7,655	99,520	9,864	75,863	13,793
	License fund	Dec. 31, 1923	600	3,457		4,057			4,057
	Court fund	Dec. 31, 1923	677	2,180		2,857			2,857
	Sinking fund	Dec. 31, 1923	6,339	17,401	31,848	55,588	15,588		40,000
	Public trust funds	Dec. 31, 1923	5,173	826	7,652	13,651	10,087	3,564	
	Investment funds	Oct. 31, Dec. 31, 1923	1,424	8,976	5,295	15,695	7,062		8,633
246	LA CROSSE, WIS		1,289,702	1,414,854	143,729	2,848,285	440,880	1,642,490	764,915
	General treasury	Dec. 31, 1923	1,257,096	1,206,418	67,752	2,531,266	279,536	1,634,741	616,989
	Sinking fund	Dec. 31, 1923	22,488	201,500	62,150	286,138	155,650		130,488
	Public trust funds	Dec. 31, 1923	9,576	6,936	13,049	29,561	4,374	7,749	17,438
	Investment fund	Dec. 31, 1923	542		778	1,320	1,320		
247	LYNCHBURG, VA		1,371,765	782,241	161,430	2,315,436	70,130	1,337,511	907,795
	General treasury	Jan. 31, 1924	1,239,199	471,210	123,665	1,834,074	22,410	1,031,176	780,488
	Convict labor account	Jan. 31, 1924	2,404			2,404		2,404	
	School fund	June 30, 1923	84,263	226,295		310,558	4,234	303,931	2,393
	Sinking fund	Jan. 31, 1924	45,734	79,377	37,765	162,876	41,377		121,499
	Investment funds	Jan. 31, 1924	165	5,359		5,524	2,109		3,415
248	COLORADO SPRINGS, COLO		1,945,330	896,593	236,061	3,077,984	232,091	2,120,966	724,927
	City corporation		1,296,648	637,185	207,907	2,141,740	145,259	1,417,252	579,229
	General treasury	Dec. 31, 1923	1,285,585	509,083	201,972	1,996,640	136,179	1,413,504	446,957
	Sinking funds	Dec. 31, 1923		90,835	3,414	94,249	1,538		92,711
	Public trust funds	Dec. 31, 1923	10,363	10,316	537	21,216	4,597	3,748	12,871
	Investment fund	Dec. 31, 1923	700			700			700
	Private trust funds	Dec. 31, 1923		26,951	1,984	28,935	2,945		25,990
	School district		648,682	259,408	28,154	936,244	86,832	703,714	145,698
	General treasury	June 30, 1923	593,655	259,407	6,411	859,473	84,423	686,441	88,609
	Sinking fund	June 30, 1923	55,027	1	21,743	76,771	2,409	17,273	57,089

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

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923

[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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
			Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
		Total	General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	Grand total	$2,132,309,613	$1,375,725,557	$48,754,207	$3,853,202	$56,658,824	$122,273,066	$16,139,672	$115,249,474	$111,570,292	$59,236,103	$222,849,216
	Group I	1,115,859,483	733,829,005	29,228,600	408,473	29,820,054	43,586,010	7,322,299	50,955,941	80,824,953	29,390,603	110,493,545
	Group II	254,213,880	153,225,509	3,361,521	195,785	8,518,131	19,707,172	1,787,824	21,188,489	9,687,482	8,762,236	27,779,731
	Group III	374,840,412	240,728,455	8,325,100	1,244,490	9,025,559	24,902,791	3,516,372	21,245,892	12,042,594	10,702,996	43,106,163
	Group IV	237,763,631	152,585,783	3,705,281	1,280,656	6,002,155	20,752,694	2,144,432	13,692,749	5,778,238	6,180,747	25,640,896
	Group V	149,632,207	95,356,805	4,133,705	723,798	3,292,925	13,324,399	1,368,745	8,166,403	3,237,025	4,199,521	15,828,881
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.	$412,190,333	$279,239,735	$20,475,515		$10,333,280	$10,245,466	$2,171,458	$26,054,301	$29,253,648	$4,839,124	$29,577,806
2	Chicago, Ill.	168,007,174	108,310,102	98,840		7,449,977	11,704,663	1,333,245	5,621,146	17,301,183	5,681,531	10,506,487
	City corporation	84,838,786	36,545,676			7,363,893	11,472,969	1,075,131	1,251,875	14,828,115	2,664,969	9,636,158
	County	14,954,702	11,010,898	98,840		86,084		161,660	229,156	1,084,183	2,283,881	
	School district	51,356,374	46,097,668					593	3,951,858	1,024,589	281,666	
	Park district	10,091,328	8,928,407				231,694	95,861	188,257	228,866	418,243	
	Sanitary district	6,765,984	5,727,453							135,430	32,772	870,329
3	Philadelphia, Pa.	98,104,005	64,334,323		$79,426	606,924	1,227,868	187,438	4,250,545	16,649,162	3,841,877	6,926,442
	City corporation	71,627,154	42,131,782		79,426	606,924	1,227,868	186,605	475,941	16,251,985	3,740,181	6,926,442
	School district	26,283,607	22,032,701					833	3,774,604	395,889	79,580	
	Poor district	193,244	169,840							1,288	22,116	
4	Detroit, Mich.	87,361,027	47,691,703	556,472		1,463,977	6,399,608	350,451	3,543,789	1,104,854	3,601,563	22,648,610
	City corporation	79,272,911	43,121,439	35,569		194,858	6,390,094	111,380	3,084,978	959,659	2,726,324	22,648,610
	County	8,088,116	4,570,264	520,903		1,269,119	9,514	239,071	458,811	145,195	875,239	
5	Cleveland, Ohio	59,463,465	40,113,301	341,125		801,564	4,512,419	1,029,304	359,055	2,633,156	2,423,066	7,250,475
	City corporation	32,534,272	16,507,908	341,125		743,985	3,540,873	999,334	16,705	1,597,173	1,537,762	7,249,407
	County	5,287,298	3,524,050			57,579	971,546	29,970		238,028	465,057	1,068
	School district	21,641,895	20,081,343						342,350	797,955	420,247	

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6	St. Louis, Mo	36,692,013	24,821,666			2,418,817	1,808,613	293,178	1,067,850	1,920,292	1,066,938	3,294,659
	City corporation	25,468,074	15,114,384			2,418,817	1,808,613	269,474	23,747	1,512,865	1,025,515	3,294,659
	School district	11,223,939	9,707,282					23,704	1,044,103	407,427	41,423	
7	Baltimore, Md	34,540,243	24,344,790	595,812		968,352	783,675	27,256	1,108,812	2,834,978	633,055	3,243,513
8	Boston, Mass	59,363,814	40,699,941	6,296,802	96,683	440,722	348,223	313,510	468,782	4,307,663	2,148,201	4,243,287
9	Los Angeles, Calif	57,583,733	30,105,008			2,841,546	3,105,264	1,138,621	2,706,519	1,340,181	2,153,467	14,193,127
	City corporation	32,410,497	10,088,567			2,029,424	3,105,264	969,289	8,548	881,517	1,140,528	14,187,360
	County	14,410,595	11,776,054			812,122		168,630	232,162	413,738	1,002,122	5,767
	School district	10,762,641	8,240,387					702	2,465,809	44,926	10,817	
10	Pittsburgh, Pa	39,300,457	31,308,560		232,364	354,354	430,464	248,608	1,524,915	1,188,010	1,139,225	2,873,957
	City corporation	20,024,587	15,288,535			190,602	430,464	208,672	190,089	597,481	250,942	2,867,802
	County	6,917,496	5,531,889		232,364	163,752		39,936	13,872	190,172	739,356	6,155
	School district	12,358,374	10,488,136						1,320,954	400,357	148,927	
11	San Francisco, Calif	31,744,107	21,412,001			1,440,440	1,331,934	109,426	2,224,837	1,392,273	729,786	3,103,410
12	Buffalo, N. Y	31,509,112	21,447,875	864,034		700,101	1,687,813	119,804	2,025,390	899,553	1,132,770	2,631,772
	City corporation	28,017,478	18,574,201	864,034		700,101	1,494,316	101,394	1,930,029	827,993	893,638	2,631,772
	County	3,491,634	2,873,674				193,497	18,410	95,361	71,560	239,132	

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

13	Milwaukee, Wis	$30,218,734	$20,058,891	$2,252,372		$621,853	$1,640,600	$176,271	$1,327,816	$611,554	$1,246,673	$2,282,704
	City corporation	25,114,221	16,723,995	1,712,155		605,096	1,640,600	146,918	752,241	513,028	737,484	2,282,704
	County	5,104,513	3,334,896	540,217		16,757		29,353	575,575	98,526	509,189	
14	Washington, D. C	27,425,964	12,471,444	6,174		2,391,057	391,642	489,048	9,234,123	298,788	1,079,795	1,063,893
15	Newark, N. J	27,062,276	18,711,939	126,823	$48,382	805,800	613,448	112,502	2,232,131	1,472,560	1,005,621	1,933,070
	City corporation	22,755,897	15,636,689	49,816	48,382	801,757	540,603	47,352	2,048,931	1,302,497	346,800	1,933,070
	County	4,306,379	3,075,250	77,007		4,043	72,845	65,150	183,200	170,063	658,821	
16	Minneapolis, Minn	22,910,404	16,769,330	134,168		312,546	2,269,343	149,733	991,757	538,300	788,366	956,861
	City corporation	20,483,072	14,839,400	81,477		297,222	2,256,824	122,633	854,031	458,526	616,098	956,861
	County	2,427,332	1,929,930	52,691		15,324	12,519	27,100	137,726	79,774	172,268	
17	Cincinnati, Ohio	25,338,083	15,761,984	196,069		978,415	528,160	249,658	1,054,566	3,335,435	1,095,877	2,137,919
	City corporation	15,829,929	7,414,431	196,069		950,447	462,137	234,637	771,550	3,001,752	661,175	2,137,731
	County	3,816,377	3,245,133			27,968	66,023	13,047	83	154,459	309,476	188
	School district	5,691,777	5,102,420					1,974	282,933	179,224	125,226	
18	New Orleans, La	11,285,853	5,417,551		89,175	716,120	240,251	75,828	933,534	474,474	607,029	2,731,891
	City corporation	9,836,070	3,986,560		89,175	716,120	240,251	75,828	933,534	460,224	602,487	2,731,891
	Levee district	1,449,783	1,430,991							14,250	4,542	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued											
19	Kansas City, Mo	$19,671,556	$12,662,046			$873,712	$1,921,753	$41,763	$582,307	$918,398	$768,688	$1,902,889
	City corporation	10,686,515	4,994,495			864,481	1,921,753	26,041	17,393	552,094	407,369	1,902,889
	County	2,727,314	2,348,635			9,231		15,444	1,355	48,294	304,355	
	School district	6,257,727	5,318,916					278	563,559	318,010	56,964	
20	Indianapolis, Ind	17,885,001	12,716,828	$12	$45,334	208,222	3,555,590	44,706	449,593	257,386	536,969	70,361
	City corporation	9,993,789	5,624,898		22,500	200,060	3,555,590	44,593	19,680	155,552	300,555	70,361
	County	2,274,119	2,023,876	12	20,204	8,162		113	362	68,614	152,776	
	School district	5,617,093	5,068,054		2,630				429,551	33,220	83,638	
21	Rochester, N. Y	18,994,613	12,185,232	540,965		693,581	1,581,400	40,508	1,582,111	479,709	481,946	1,409,161
	City corporation	17,461,502	10,922,642	540,965		693,259	1,581,400	16,809	1,535,177	441,715	320,374	1,409,161
	County	1,533,111	1,262,590			322		23,699	46,934	37,994	161,572	
22	Seattle, Wash	34,138,718	13,008,015		5	114,388	6,775,409	373,307	1,400,915	237,567	681,102	11,548,010
	City corporation	24,751,365	6,216,717			80,518	6,760,800	354,318	39,658	178,995	331,604	10,788,755
	County	3,748,147	3,343,636		5	33,870	14,609	18,362	2,460	53,118	271,738	10,349
	School district	4,642,083	3,222,456						1,341,867		77,760	
	Port of Seattle	997,123	225,206					627	16,930	5,454		748,906
23	Jersey City, N. J	19,282,678	13,462,249	104,938	12,889	802,437	189,576	34,500	1,399,636	1,063,311	470,170	1,742,972
	City corporation	15,397,693	10,200,819	55,368	12,889	800,980	189,576	10,133	1,333,869	930,801	120,286	1,742,972
	County	3,884,985	3,261,430	49,570		1,457		24,367	65,767	132,510	349,884	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
24	Portland, Oreg	$15,157,006	$7,549,456			$206,926	$2,367,663	$232,969	$1,373,633	$384,544	$701,384	$2,340,431
	City corporation	9,504,069	4,393,126			206,926	2,367,663	232,969	27,384	346,503	160,365	1,769,133
	School district	3,934,480	2,539,846						1,346,249	27,615	20,770	
	Port of Portland	1,718,457	616,484							10,426	520,249	571,298

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25	Denver, Colo	14,860,997	8,665,828			378,114	1,146,625	123,759	444,156	1,123,409	953,484	2,025,622
	City corporation	10,064,681	4,199,785			378,114	1,146,625	106,132	241,960	1,083,865	882,578	2,025,622
	School district	4,796,316	4,466,043					17,627	202,196	39,544	70,906	
26	Toledo, Ohio	11,176,575	7,623,400	$115,661		257,963	980,987	73,468	101,411	564,849	274,024	1,184,812
	City corporation	7,115,505	3,901,297	115,661		257,963	980,987	73,398	9,574	373,109	218,704	1,184,812
	School district	4,061,070	3,722,103					70	91,837	191,740	55,320	
27	Columbus, Ohio	11,486,043	7,620,956	68,715		308,738	724,822	132,985	105,157	787,682	316,245	1,420,743
	City corporation	7,279,554	3,710,499	68,715		308,738	724,822	132,985	9,167	618,239	285,646	1,420,743
	School district	4,206,489	3,910,457						95,990	169,443	30,599	
28	Louisville, Ky	9,367,636	6,123,261			615,761	544,271	59,332	581,656	214,659	214,604	1,014,092
29	Providence, R. I	11,745,226	8,838,729		$69,866	72,231	94,102	35,117	120,251	820,540	380,217	1,314,173
30	St. Paul, Minn	12,344,286	7,292,068	31,520		629,029	1,322,014	68,119	1,374,427	399,065	346,082	881,962
31	Oakland, Calif	11,317,299	6,032,169			199,091	2,496,985	64,339	2,139,904	69,465	171,151	144,195
	City corporation	7,251,174	4,100,084			192,315	2,496,985	63,239	16,787	69,465	168,104	144,195
	School district	4,061,742	1,927,702			6,776		1,100	2,123,117		3,047	
	Sanitary district	4,383	4,383									
32	Atlanta, Ga	8,077,725	4,494,091		58,579	577,517	799,110	209,049	235,725	243,829	167,140	1,292,685
33	Akron, Ohio	9,451,109	6,389,019	33,122		181,138	1,045,888	139,034	96,246	376,686	114,732	1,075,244
	City corporation	6,035,792	3,153,290	33,122		181,138	1,045,888	139,034	14,587	306,819	86,670	1,075,244
	School district	3,415,317	3,235,729						81,659	69,867	28,062	
34	Omaha, Nebr	13,543,893	7,435,349			173,236	1,333,074	79,218	226,103	518,864	204,180	3,573,869
	City corporation	5,418,361	3,310,304			144,910	1,255,840	31,172	32,897	363,124	151,794	128,320
	School district	4,514,275	4,125,045			28,326		48,046	193,206	67,266	52,386	
	Public utilities district	3,611,257					77,234			88,474		3,445,549
35	Birmingham, Ala	5,070,423	2,153,791			873,381	622,456	237,842	812,883	93,363	177,666	99,041
36	Worcester, Mass	9,542,180	6,302,004	1,105,121	92,896	37,744	174,528	16,642	174,744	216,064	707,960	714,477
37	Syracuse, N. Y	9,316,729	5,811,494	264,281		196,975	1,198,109	87,663	644,596	151,668	177,743	784,200
	City corporation	9,182,796	5,677,561	264,281		196,975	1,198,109	87,663	644,596	151,668	177,743	784,200
	County supervisors' fund	133,933	133,933									
38	Richmond, Va	8,472,873	4,423,320	12,040	76,634	672,773	103,275	98,498	282,464	526,948	78,355	2,198,566
39	San Antonio, Tex	4,711,676	3,768,916			51,592	32,294	27,795	550,589	126,211	129,626	24,653
	City corporation	3,122,439	2,771,028			51,592	32,294	27,795	8,403	85,916	120,758	24,653
	School district	1,589,237	997,888						542,186	40,295	8,868	
40	Dallas, Tex	6,982,388	4,552,166			30,029	286,622	68,110	524,079	334,908	273,795	912,679
41	New Haven, Conn	6,579,977	5,705,176	69,426	71,417	33,394	43,788	58,527	235,983	164,960	188,972	8,334
42	Memphis, Tenn	6,616,254	4,198,723			337,958	190,966	101,662	563,256	177,747	195,810	850,132

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
43	Dayton, Ohio	$6,000,428	$4,141,283	$41,595	----------	$223,843	$362,703	$132,929	$100,621	$233,233	$204,773	$559,448
	City corporation	4,620,486	2,944,514	41,595	----------	223,843	362,703	132,929	30,101	153,172	172,181	559,448
	School district	1,379,942	1,196,769	----------	----------	----------	----------	----------	70,520	80,061	32,592	----------
44	Norfolk, Va	6,100,769	3,702,160	10,482	$10,229	580,830	----------	81,475	219,217	239,972	165,325	1,091,079
45	Houston, Tex	6,943,723	5,034,108	----------	----------	64,862	148,971	74,131	574,981	328,587	111,930	606,153
	City corporation	4,845,474	3,539,340	----------	----------	64,862	148,971	74,131	6,237	313,042	92,738	606,153
	School district	2,098,249	1,494,768	----------	----------	----------	----------	----------	568,744	15,545	19,192	----------
46	Youngstown, Ohio	6,187,606	4,198,624	52,295	----------	130,535	770,633	99,651	71,182	229,907	130,082	504,697
	City corporation	3,588,562	1,745,274	52,295	----------	130,535	770,633	92,277	9,084	173,553	110,214	504,697
	School district	2,489,113	2,351,839	----------	----------	----------	----------	7,374	62,098	53,977	13,825	----------
	Park district	109,931	101,511	----------	----------	----------	----------	----------	----------	2,377	6,043	----------
47	Grand Rapids, Mich	6,950,406	4,514,444	----------	----------	77,590	856,327	47,755	480,969	102,605	230,158	640,558
	City corporation	4,008,097	2,141,764	----------	----------	77,590	856,327	47,755	8,252	59,248	176,603	640,558
	School district	2,942,309	2,372,680	----------	----------	----------	----------	----------	472,717	43,357	53,555	----------
48	Springfield, Mass	8,701,421	6,280,310	941,380	67,215	27,230	155,129	29,206	184,311	78,079	341,530	597,031
49	Bridgeport, Conn	7,041,992	6,463,106	16,775	42,212	18,689	46,266	33,337	114,705	80,504	226,398	----------
50	Fort Worth, Tex	4,118,829	2,895,084	----------	----------	11,913	----------	39,327	351,972	91,571	206,119	522,843
51	Scranton, Pa	4,140,806	3,294,337	----------	138,000	24,051	166,633	52,745	309,681	88,026	66,363	970
	City corporation	2,057,857	1,671,961	----------	23,000	24,051	166,633	52,745	909	59,344	58,244	970
	School district	2,082,949	1,622,376	----------	115,000	----------	----------	----------	308,772	28,682	8,119	----------
52	Paterson, N. J	4,768,321	3,411,888	24,454	11,871	235,396	132,191	12,300	544,320	247,968	147,933	----------
53	Hartford, Conn	7,930,128	5,317,487	835,322	123,818	14,930	158,855	72,423	109,916	190,787	293,095	813,495
	City corporation	5,887,671	3,621,158	603,258	123,818	14,930	158,855	72,423	39,886	170,615	269,233	813,495
	School district	2,042,457	1,696,329	232,064	----------	----------	----------	----------	70,030	20,172	23,862	----------

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54	Des Moines, Iowa	7,092,693	5,474,396			59,954	557,930	64,168	104,301	84,507	142,003	605,434
	City corporation	4,041,815	2,623,032			59,954	557,930	64,168	6,571	61,146	63,580	605,434
	School district	3,050,878	2,851,364						97,730	23,361	78,423	
55	New Bedford, Mass	7,573,829	5,293,407	1,047,650	47,115	21,591	74,551	30,805	139,877	129,016	271,734	518,083
56	Trenton, N. J	5,145,517	3,165,692	23,894	29,366	139,814	261,315	11,396	491,140	322,914	131,493	568,493
57	Salt Lake City, Utah	6,001,413	3,907,166			133,843	525,354	46,647	708,129	91,658	119,550	469,066
	City corporation	3,702,656	2,359,866			133,843	525,354	46,647		63,281	104,599	469,066
	School district	2,298,757	1,547,300						708,129	28,377	14,951	
58	Camden, N. J	4,491,309	2,661,063	21,182	15,329	265,233	196,596	12,344	407,642	281,949	67,853	562,118
59	Nashville, Tenn	4,070,851	2,290,010			19,024	254,868	81,641	557,849	183,328	171,910	512,221
60	Fall River, Mass	6,466,109	4,428,312	1,105,528	57,910	25,576	41,640	17,473	68,896	133,973	136,466	450,335
61	Albany, N. Y	5,024,822	3,360,671	183,271		79,813	248,676	36,825	327,850	86,641	22,437	678,638
	City corporation	4,822,918	3,158,767	183,271		79,813	248,676	36,825	327,850	86,641	22,437	678,638
	County supervisors' fund	201,904	201,904									
62	Wilmington, Del	3,789,348	2,174,851	337		84,034	173,642	50,817	849,383	68,764	22,936	364,584
63	Kansas City, Kans	5,446,324	2,709,993			114,862	529,298	20,985	10,794	102,663	35,877	1,921,852
	City corporation	3,935,942	1,231,218			114,862	529,298	20,985	5,000	87,674	25,053	1,921,852
	School district	1,510,382	1,478,775						5,794	14,989	10,824	
64	Lowell, Mass	5,713,328	4,148,691	722,617	16,146	16,453	51,999	34,394	114,852	34,249	126,691	447,236
65	Flint, Mich	4,830,260	3,189,763			19,517	422,771	30,325	275,296	86,070	294,882	511,636
	City corporation	2,957,565	1,740,464			19,517	422,771	30,325	10,101	23,238	199,513	511,636
	School district	1,872,695	1,449,299						265,195	62,832	95,369	
66	Erie, Pa	4,365,261	2,984,568		109,080	18,510	337,390	9,320	206,763	89,993	43,966	565,671
	City corporation	2,470,547	1,389,736		63,470	18,510	337,390	9,320	100	62,464	23,886	565,671
	School district	1,894,714	1,594,832		45,610				206,663	27,529	20,080	
67	Cambridge, Mass	5,643,736	3,843,544	706,161	83,378	22,817	14,562	12,214	33,829	180,566	227,310	519,355
68	Reading, Pa	3,196,250	2,082,289		70,801	93,612	141,926	6,730	215,264	43,952	51,800	489,876
	City corporation	1,870,667	1,051,798		14,947	93,612	141,926	6,692	4,400	29,369	38,047	489,876
	School district	1,325,583	1,030,491		55,854			38	210,864	14,583	13,753	
69	Yonkers, N. Y	7,900,518	5,914,038	257,728		203,064	242,411	25,497	513,636	85,897	34,339	623,908
70	Duluth, Minn	6,033,677	3,424,022	16,418		63,652	993,499	107,661	215,556	86,787	45,428	1,080,654
	City corporation	4,011,253	1,663,551	8,209		54,693	993,499	107,661	7,050	67,426	28,510	1,080,654
	School district	2,022,424	1,760,471	8,209		8,959			208,506	19,361	16,918	
71	Spokane, Wash	4,804,097	2,704,590			24,557	249,286	73,074	832,920	99,250	303,822	516,598
	City corporation	2,668,677	1,458,491			24,557	249,286	72,849	7,664	90,746	248,486	516,598
	School district	2,135,420	1,246,099					225	825,256	8,504	55,336	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
72	Elizabeth, N. J	$3,713,752	$2,492,082	$8,355	$13,357	$119,527	$345,736	$5,566	$394,530	$235,501	$93,732	$5,366
73	Utica, N. Y	3,971,861	2,886,949	150,136	----	86,199	377,785	22,166	323,913	77,126	38,976	8,611
	City corporation	3,971,861	2,886,949	150,136	----	86,199	377,785	22,166	323,913	77,126	38,976	8,611
	County supervisors' fund	----	----	----	----	----	----	----	----	----	----	----
74	Lynn, Mass	4,576,938	3,272,366	459,634	38,129	15,445	31,778	30,002	33,702	51,746	174,749	469,387
75	Tacoma, Wash	5,856,615	2,045,906	----	----	40,929	343,160	114,770	729,067	153,097	167,049	2,262,637
	City corporation	4,169,502	1,182,333	----	----	40,675	343,160	114,770	13,436	147,108	65,383	2,262,637
	School district	1,535,328	773,339	----	----	----	----	----	715,631	5,989	40,369	----
	Park district	151,785	90,234	----	----	254	----	----	----	----	61,297	----
76	Jacksonville, Fla	4,427,180	2,041,339	----	1,142	114,074	181,331	82,145	41,565	126,247	81,117	1,758,220
	City corporation	3,795,419	1,443,049	----	----	112,425	181,331	82,145	16,236	122,185	79,828	1,758,220
	School district	631,761	598,290	----	1,142	1,649	----	----	25,329	4,062	1,289	----
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000											
77	Oklahoma City, Okla	$5,558,135	$3,514,065	----	----	$119,520	$977,054	$52,033	$162,864	$199,461	$126,648	$406,490
	City corporation	3,453,781	1,580,252	----	----	119,520	977,054	52,033	34,056	174,419	109,957	406,490
	School district	2,104,354	1,933,813	----	----	----	----	----	128,808	25,042	16,691	----
78	Canton, Ohio	4,150,850	3,038,803	$10,506	----	118,411	233,400	159,617	37,755	135,637	113,728	302,993
	City corporation	2,413,864	1,376,398	10,506	----	118,411	233,400	159,617	3,000	120,671	88,868	302,993
	School district	1,736,986	1,662,405	----	----	----	----	----	34,755	14,966	24,860	----
79	Somerville, Mass	3,122,287	2,217,820	298,104	$49,729	19,237	85,298	9,622	25,307	16,527	103,797	296,846
80	Schenectady, N. Y	4,663,217	3,533,314	122,753	----	128,925	148,946	15,609	391,906	36,519	71,195	214,050

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81	Waterbury, Conn	4,324,554	3,663,773	17,386	48,687	19,030	55,023	23,893	107,925	38,612	36,342	313,883
82	Tulsa, Okla	5,424,864	3,322,054			151,934	1,164,581	108,472	90,256	189,310	24,427	373,830
	City corporation	3,549,972	1,595,090			151,934	1,164,581	108,472		139,192	16,873	373,830
	School district	1,874,892	1,726,964						90,256	50,118	7,554	
83	Lawrence, Mass	4,387,496	2,845,955	847,932	26,813	13,759	19,635	23,363	71,215	51,531	182,324	304,969
84	Fort Wayne, Ind	4,869,077	2,452,024		34,888	25,008	1,109,179	13,027	115,929	35,951	45,352	1,037,719
	City corporation	3,369,374	1,103,132		24,901	25,008	1,109,179	13,027	3,329	26,600	26,479	1,037,719
	School district	1,499,703	1,348,892		9,987				112,600	9,351	18,873	
85	El Paso, Tex	3,410,948	1,995,651			51,248	387,783	10,315	311,041	87,203	63,482	504,225
86	Evansville, Ind	3,180,617	2,109,240		20,767	41,020	385,338	5,183	119,345	51,113	53,403	395,208
	City corporation	2,025,932	1,127,491		13,845	41,020	385,338	5,183	3,637	38,324	15,886	395,208
	School district	1,154,685	981,749		6,922				115,708	12,789	37,517	
87	Savannah, Ga	2,252,873	1,413,465			300,286	15,614	46,380	68,850	22,947	84,729	300,602
	City corporation	1,899,504	1,162,128			300,286	15,614	46,380		22,947	51,547	300,602
	School district	353,369	251,337						68,850		33,182	
88	Knoxville, Tenn	2,752,191	1,676,918		2,588	65,414	101,199	33,855	247,602	4,060	110,586	509,969
89	Allentown, Pa	2,291,637	1,433,707		103,154	49,639	271,813	2,541	170,805	44,586	19,834	195,558
	City corporation	1,135,620	569,273		18,464	49,639	271,813	2,541		17,524	10,808	195,558
	School district	1,156,017	864,434		84,690				170,805	27,062	9,026	
90	San Diego, Calif	6,278,175	3,166,288			91,484	1,086,644	45,232	758,562	108,603	161,344	860,018
	City corporation	4,501,805	2,141,225			89,086	1,086,644	45,232	20,113	108,603	150,884	860,018
	School district	1,776,370	1,025,063			2,398			738,449		10,460	
91	Bayonne, N. J	3,766,205	2,500,285	4,731	150	73,246	11,304	2,430	482,835	114,722	21,949	554,553
92	Manchester, N. H	2,825,706	2,107,173	201,430	96,741	112,564	7,272	26,007		21,401	27,267	225,851
93	Harrisburg, Pa	2,866,054	2,017,082		31,667	45,574	100,874	6,334	192,109	144,578	38,964	288,872
	City corporation	1,500,910	888,008			45,574	100,874	6,274	25,702	132,575	13,031	288,872
	School district	1,365,144	1,129,074		31,667			60	166,407	12,003	25,933	
94	Peoria, Ill	2,477,271	2,067,304			71,638	115,634	12,698	105,102	30,032	71,133	3,730
	City corporation	1,110,215	844,412			71,638	115,634	12,669	15,702	12,192	34,238	3,730
	School district	1,190,467	1,058,405						89,400	16,854	25,808	
	Pleasure driveway and park district	176,589	164,487					29		986	11,087	
95	Wichita, Kans	3,629,346	2,577,217			96,166	652,827	46,718	26,039	106,445	111,055	12,879
	City corporation	1,961,580	990,477			96,166	652,827	46,718	1,079	56,423	105,011	12,879
	School district	1,667,766	1,586,740						24,960	50,022	6,044	
96	St. Joseph, Mo	2,044,602	1,637,505			174,948		27,171	93,788	78,971	27,863	4,356
	City corporation	1,164,057	862,443			174,948		27,171	5,971	71,389	17,779	4,356
	School district	880,545	775,062						87,817	7,582	10,084	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
97	Sioux City, Iowa	$3,287,615	$2,396,226			$52,558	$329,999	$27,543	$45,044	$75,816	$61,779	$298,650
	City corporation	1,824,403	991,773			52,558	329,999	27,543	3,092	74,408	46,380	298,650
	School district	1,463,212	1,404,453						41,952	1,408	15,399	
98	South Bend, Ind	3,653,292	2,418,186		$13,838	14,169	613,558	11,828	136,125	39,786	57,221	348,581
	City corporation	2,116,479	1,033,704		5,942	14,169	613,558	11,828	5,001	30,465	53,231	348,581
	School district	1,536,813	1,384,482		7,896				131,124	9,321	3,990	
99	Wilkes-Barre, Pa	2,298,344	1,821,182		148,852	34,225	69,552	17,758	155,420	11,128	36,742	3,485
	City corporation	1,001,447	796,218		50,000	34,225	69,552	17,758		2,747	27,462	3,485
	School district	1,296,897	1,024,964		98,852				155,420	8,381	9,280	
100	Binghamton, N. Y	3,129,084	2,051,265	$117,919		47,168	170,558	18,229	357,227	37,429	150,507	178,782
101	Portland, Me	3,754,272	2,631,591	55,276	56,614	54,588	51,428	3,031	168,810	123,732	150,598	458,604
	City corporation	3,249,912	2,573,729	55,276	56,614	54,588	51,428	3,031	168,810	73,241	150,598	62,597
	Bridge district	34,732	26,785							7,947		
	Water district	436,543								40,536		396,007
	Pier site district	33,085	31,077							2,008		
102	Rockford, Ill	2,988,485	2,136,466			58,384	294,219	14,760	116,379	19,550	125,223	223,504
	City corporation	1,629,043	958,548			58,384	294,219	14,760	4,475	17,328	57,825	223,504
	School district	1,226,300	1,064,025						96,162		66,113	
	Park district	133,142	113,893						15,742	2,222	1,285	
103	Troy, N. Y	3,181,602	2,224,291	130,998		56,065	160,502	4,817	231,524	24,786	10,230	338,389
	City corporation	2,898,691	1,989,623	129,647		56,065	160,502	4,817	185,845	24,488	9,315	338,389
	Lansingburg school district	156,426	108,183	1,351					45,679	298	915	
	County supervisors' fund	126,485	126,485									

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104	Charleston, S. C.	3,097,143	1,447,140		6,886	150,105		16,079	165,439	125,770	49,792	1,135,932
	City corporation	2,571,059	1,099,554			148,130		16,079	4,422	119,327	47,615	1,135,932
	School district	526,084	347,586		6,886	1,975			161,017	6,443	2,177	
105	Little Rock, Ark	1,575,013	928,201		13,192	205,112	162,374	79,317	88,264	42,486	42,289	13,778
	City corporation	734,597	327,566		13,192	204,887	1,584	79,317	17,571	30,257	37,445	13,778
	School district	679,357	600,635						70,693	3,185	4,844	
	Sewer and street improvement district	161,059				225	160,790			44		
106	Johnstown, Pa	2,436,984	1,835,900		149,842	55,638	75,739	33,335	182,595	86,672	16,658	605
	City corporation	1,204,087	909,605		54,842	55,638	75,739	33,335		63,583	10,740	605
	School district	1,232,897	926,295		95,000				182,595	23,089	5,918	
107	Sacramento, Calif	5,291,944	2,234,285			91,657	1,462,055	70,478	845,913	62,601	203,096	321,859
	City corporation	3,679,813	1,472,597			91,657	1,462,055	70,287		62,601	198,757	321,859
	School district	1,612,131	761,688					191	845,913		4,339	
108	East St. Louis, Ill	1,893,610	1,246,200			115,275	376,717	18,206	85,759	6,181	45,272	
	City corporation	1,007,969	456,970			115,275	376,717	18,206	1,989	5,502	33,310	
	School district	791,707	703,491						83,770		4,446	
	Park district	93,934	85,739							679	7,516	
109	Brockton, Mass	3,401,613	2,405,914	351,075	36,754	18,271	73,427	8,294	5,225	31,864	222,480	248,309
110	Terre Haute, Ind	2,399,729	1,903,126		13,192	27,624	175,327	10,742	118,612	32,371	74,990	43,745
	City corporation	1,099,413	798,832		4,817	27,624	175,327	10,742	3,423	17,527	17,376	43,745
	School district	1,300,316	1,104,294		8,375				115,189	14,844	57,614	
111	Saginaw, Mich	2,751,570	1,865,015			11,718	220,242	13,292	225,237	134,766	67,527	213,773
	City corporation	1,586,122	1,009,028			11,718	220,242	13,292		79,522	38,547	213,773
	School district	1,165,448	855,987						225,237	55,244	28,980	
112	Gary, Ind	2,982,879	2,074,956			19,421	711,098	12,249	94,670	16,794	41,730	11,961
	City corporation	1,878,230	1,069,847			19,421	711,098	12,249	4,780	12,159	36,715	11,961
	School district	1,104,649	1,005,109						89,890	4,635	5,015	
113	Pawtucket, R. I	2,765,023	2,028,105		16,990	18,023	28,909	13,998	26,291	99,574	61,482	471,651
114	Hoboken, N. J	4,146,582	2,869,869	14,290	1,069	90,422	199,075	5,209	344,170	109,733	23,712	489,033
115	Long Beach, Calif	5,055,269	2,233,230			119,324	658,725	49,414	654,457	650,765	104,841	584,513
	City corporation	3,313,728	1,219,402			118,159	658,725	49,414		588,996	94,519	584,513
	School district	1,741,541	1,013,828			1,165			654,457	61,769	10,322	
116	Passaic, N. J	2,395,616	1,793,419	16,791	2,104	67,623	74,218	12,096	299,214	104,375	25,676	100
117	Springfield, Ohio	1,989,277	1,306,473	22,308		44,117	162,090	20,156	36,257	73,267	114,099	210,510
	City corporation	1,224,961	610,049	22,308		44,117	162,090	20,156	14,449	60,838	80,444	210,510
	School district	764,316	696,424						21,808	12,429	33,655	
118	Chester, Pa	1,497,076	1,074,112		42,233	30,493	139,396	13,458	123,921	38,841	32,297	2,325
	City corporation	710,772	498,279			30,493	139,396	13,458		24,794	2,027	2,325
	School district	786,304	575,833		42,233				123,921	14,047	30,270	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
119	Hamtramck, Mich	$2,143,726	$1,531,435			$11,051	$141,063	$45,812	$127,082	$31,751	$34,342	$221,190
	City corporation	1,515,682	1,061,130			11,051	141,063	31,080	3,776	15,169	31,223	221,190
	School district	628,044	470,305					14,732	123,306	16,582	3,119	
120	Altoona, Pa	1,918,320	1,225,039			56,366	245,047	9,222	141,067	19,396	49,914	172,269
	City corporation	968,132	447,938			56,366	245,047	9,222	2,769	14,847	19,674	172,269
	School district	950,188	777,101						138,298	4,549	30,240	
121	Racine, Wis	2,710,638	1,983,479	$112,327		49,453	23,279	10,009	104,240	41,372	74,691	311,788
122	Lansing, Mich	4,835,879	2,255,597			8,850	253,234	13,464	159,460	69,761	115,059	1,960,454
	City corporation	3,640,181	1,241,065			8,850	253,234	13,464	4,200	69,761	89,153	1,960,454
	School district	1,195,698	1,014,532						155,260		25,906	
123	New Britain, Conn	2,219,237	1,676,323	13,694	$61,384	6,217	35,099	25,713	44,423	45,117	96,685	214,582
124	Mobile, Ala	1,527,520	899,428		6,850	166,807	49,779	22,781	93,862	31,832	21,940	234,241
	City corporation	1,024,301	503,800			166,807	49,779	16,964		31,121	21,589	234,241
	School district	503,219	395,628		6,850			5,817	93,862	711	351	
125	Berkeley, Calif	2,784,580	1,655,816			40,025	290,798	1,206	561,225	62,971	170,722	1,817
	City corporation	1,554,806	998,773			37,221	290,798	1,206	55	60,729	164,207	1,817
	School district	1,229,774	657,043			2,804			561,170	2,242	6,515	
126	Springfield, Ill	2,866,881	1,638,433			33,934	388,591	6,387	84,887	40,261	46,389	627,999
	City corporation	1,818,020	699,868			33,904	388,591	6,387	12,175	38,557	10,539	627,999
	School district	891,356	787,498						72,712	1,351	29,795	
	Pleasure driveway and park district	157,505	151,067			30				353	6,055	
127	Holyoke, Mass	4,197,709	1,875,980	496,771	33,202	5,527	10,923	22,309	71,043	61,925	81,269	1,538,769

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128	Highland Park, Mich	3,315,948	2,363,477			11,410	152,614	24,618	122,347	76,411	254,396	310,675
	City corporation	1,976,582	1,194,956			11,410	152,614	24,238	3,644	56,063	222,982	310,675
	School district	1,339,366	1,168,521					380	118,703	20,348	31,414	
129	Davenport, Iowa	2,989,376	1,964,229			34,708	822,758	10,837	36,290	25,196	72,810	22,548
	City corporation	1,928,741	962,266			34,708	822,758	10,837	4,309	19,761	51,554	22,548
	School district	1,060,635	1,001,963						31,981	5,435	21,256	
130	Chattanooga, Tenn	1,679,245	1,182,457				90,144	21,379	238,134	36,015	100,537	10,579
131	Bethlehem, Pa	2,015,868	1,346,100		65,000	22,354	73,763	36,964	131,430	51,037	19,663	269,557
	City corporation	985,789	531,155		20,000	22,354	73,763	36,848		29,325	2,787	269,557
	School district	1,030,079	814,945		45,000			116	131,430	21,712	16,876	
132	Lincoln, Nebr	2,915,974	1,819,827		12,330	29,083	440,418	15,965	67,149	42,351	65,494	423,357
	City corporation	1,610,255	633,162		12,330	21,372	415,816	5,846	32,653	22,943	42,776	423,357
	School district	1,193,442	1,098,990			7,711		10,119	34,496	19,408	22,718	
	Sanitary district	112,277	87,675				24,602					
133	Niagara Falls, N. Y	3,113,418	2,041,411	135,665		70,938	265,553	26,296	202,590	134,941	50,205	185,819
134	Covington, Ky	1,520,004	992,895			108,085	8,280	11,851	73,072	8,066	17,235	300,520
	City corporation	1,153,569	703,563			108,085	8,280	11,851	2,383	5,669	13,218	300,520
	School district	366,435	289,332						70,689	2,397	4,017	
135	Haverhill, Mass	2,333,790	1,629,841	237,938	27,081	9,202	18,476	7,802	30,295	37,380	131,788	203,987
136	Portsmouth, Va	1,524,954	760,712		2,710	148,715		28,698	78,971	108,899	16,643	379,606
137	Huntington, W. Va	2,230,477	1,664,767		13,888	30,565	404,439	40,770	1,013	37,668	16,532	20,835
	City corporation	1,057,508	518,476		13,888	30,565	404,439	39,840		23,348	6,117	20,835
	School district	1,172,969	1,146,291					930	1,013	14,320	10,415	
138	East Orange, N. J	2,615,584	1,753,986	3,192	9,334	89,968	94,697	1,571	238,463	138,203	46,977	239,193
139	Macon, Ga	1,534,353	863,789			162,800	13,113	32,336	55,185	35,514	81,285	290,331
	City corporation	1,267,963	667,775			162,800	13,113	22,078		34,415	77,451	290,331
	School district	266,390	196,014					10,258	55,185	1,099	3,834	
140	Wheeling, W. Va	1,876,246	1,291,410		11,311	43,132	135,332	21,626	7,305	108,285	16,891	240,954
	City corporation	1,296,043	727,063		11,311	43,132	135,332	21,626	874	105,822	9,929	240,954
	School district	580,203	564,347						6,431	2,463	6,962	
141	Cicero, Ill	1,846,332	1,084,621			157,295	321,357	1,040	69,288	23,170	4,179	185,382
	City corporation	1,080,911	414,038			157,295	321,357	1,040		851	948	185,382
	School district	761,444	667,046						69,288	22,313	2,797	
	Park district	3,977	3,537							6	434	
142	Roanoke, Va	1,729,081	1,084,267	14,440	30,520	243,345	46,494	73,553	79,952	53,406	55,374	47,730
143	Tampa, Fla	1,840,762	1,384,098		4,275	145,236	7,500	39,452	37,731	63,729	154,771	3,970
	City corporation	1,267,423	931,394			145,236	7,500	39,452	887	54,057	84,927	3,970
	School district	573,339	452,704		4,275				36,844	9,672	69,844	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
144	Lancaster, Pa	$1,132,300	$667,923		$8,934	$29,692	$23,614	$2,295	$84,774	$15,641	$32,075	$267,352
	City corporation	698,408	345,096			29,692	23,614	2,295	310	9,325	20,724	267,352
	School district	433,892	322,827		8,934				84,464	6,316	11,351	
145	Winston-Salem, N. C	1,826,076	924,681	$999	6,590	49,984	217,604	46,739	255,480	23,332	81,893	218,774
146	Shreveport, La	2,334,221	1,279,266		9,181	163,194	361,058	62,339	122,991	59,922	38,736	237,534
	City corporation	1,696,080	816,059			163,194	361,058	53,950	3,171	27,606	33,508	237,534
	School district	638,141	463,207		9,181			8,389	119,820	32,316	5,228	
147	Jackson, Mich	1,927,388	1,193,294			7,391	169,992	11,878	138,701	39,939	170,489	195,704
	City corporation	1,173,713	601,922			7,391	169,992	11,878	1,291	30,927	154,608	195,704
	School district	753,675	591,372						137,410	9,012	15,881	
148	Augusta, Ga	2,151,690	1,324,055			155,800	150,070	32,189	74,364	26,877	133,317	255,018
	City corporation	1,633,592	887,714			155,800	150,070	32,189		23,849	128,952	255,018
	School district	518,098	436,341						74,364	3,028	4,365	
149	Fresno, Calif	3,315,401	1,673,140			133,757	560,111	79,708	753,155	16,947	92,465	6,118
	City corporation	1,795,871	920,017			132,921	560,111	79,708	12,722	16,947	67,327	6,118
	School district	1,519,530	753,123			836			740,433		25,138	
150	Quincy, Mass	3,069,754	2,164,191	238,256	17,968	10,503	88,477	77,255	31,707	44,885	117,443	279,069
151	Pasadena, Calif	5,218,764	2,128,154			66,778	702,059	35,693	521,434	64,246	169,439	1,530,961
	City corporation	3,669,668	1,115,435			65,306	702,059	35,693	3,255	64,246	152,713	1,530,961
	School district	1,549,096	1,012,719			1,472			518,179		16,726	
152	Topeka, Kans	2,116,229	1,510,373			37,433	182,645	16,088	19,450	48,633	45,509	256,098
	City corporation	1,314,935	752,568			37,433	182,645	16,088	100	38,732	31,271	256,098
	School district	801,294	757,805						19,350	9,901	14,238	

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153	Atlantic City, N. J	5,102,218	3,551,953	11,508	140	322,765	31,743	8,033	347,897	383,057	112,044	333,078
154	Kalamazoo, Mich	2,244,434	1,616,973			11,209	160,502	16,330	130,423	35,698	55,565	217,734
	City corporation	1,278,355	801,327			11,209	160,502	16,330	975	26,114	44,164	217,734
	School district	966,079	815,646						129,448	9,584	11,401	
155	Lakewood, Ohio	2,634,382	1,818,876	10,592		66,464	346,715	40,988	31,434	96,821	12,760	209,732
	City corporation	1,372,558	611,750	10,592		66,464	346,715	40,988	3,519	76,580	6,218	209,732
	School district	1,261,824	1,207,126						27,915	20,241	6,542	
156	Malden, Mass	2,236,195	1,577,559	216,691	37,534	10,441	62,034	4,922	21,147	52,236	80,103	173,528
157	Charlotte, N. C	1,920,550	971,133	1,709	5,674	100,647	224,693	13,525	217,500	18,851	29,464	337,354

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

158	Cedar Rapids, Iowa	$1,970,348	$1,481,619			$20,477	$180,643	$17,543	$36,791	$10,436	$45,802	$177,037
	City corporation	975,795	540,023			20,477	180,643	17,543	2,147	8,737	29,188	177,037
	School district	994,553	941,596						34,644	1,699	16,614	
159	Wichita Falls, Tex	1,586,557	1,098,720			5,345		36,569	84,901	80,469	52,114	228,439
	City corporation	848,347	514,379			5,345		36,569		18,041	45,574	228,439
	School district	431,534	333,972						84,901	6,121	6,540	
	Water improvement district	306,676	250,369							56,307		
160	York, Pa	1,310,886	835,581		$30,765	38,545	108,745	5,442	99,739	71,194	120,875	
	City corporation	574,252	336,169		12,305	38,545	108,745	5,442		62,494	10,552	
	School district	736,634	499,412		18,460				99,739	8,700	110,323	
161	Elmira, N. Y	2,019,800	1,228,047	$67,730		36,451	137,543	13,941	184,593	45,434	22,540	283,521
162	Newton, Mass	3,444,622	2,316,781	473,021	27,180	29,761	135,390	6,230	67,247	77,280	86,682	225,050
163	Bay City, Mich	2,391,401	1,380,510			2,808	81,673	3,656	178,228	88,229	41,658	614,639
	City corporation	1,509,258	719,911			2,808	81,673	3,656	3,059	60,066	23,446	614,639
	School district	882,143	660,599						175,169	28,163	18,212	
164	McKeesport, Pa	1,547,958	1,011,442		18,176	12,336	52,247	33,981	100,322	33,961	48,604	236,889
	City corporation	745,209	387,741			12,336	52,247	33,981	1,144	15,955	4,916	236,889
	School district	802,749	623,701		18,176				99,178	18,006	43,688	
165	New Castle, Pa	1,314,574	950,189		63,542	31,044	83,019	21,250	104,773	18,232	38,986	3,539
	City corporation	553,598	363,218		26,250	31,044	83,019	21,179		13,789	11,560	3,539
	School district	760,976	586,971		37,292			71	104,773	4,443	27,426	
166	Decatur, Ill	1,559,525	923,381			11,856	379,093	15,075	51,532	21,868	39,684	117,036
	City corporation	891,249	348,873			11,856	379,093	15,075	1,868	9,549	7,899	117,036
	School district	668,276	574,508						49,664	12,319	31,785	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
167	Oak Park, Ill	$2,132,485	$1,353,927			$129,693	$319,190	$22,852	$44,370	$29,297	$15,915	$217,241
	City corporation	1,080,329	371,535			129,693	319,190	22,850	1,951	9,162	8,707	217,241
	School district	1,012,547	943,103					2	42,419	19,852	7,171	
	Park district	39,609	39,289							283	37	
168	Chelsea, Mass	2,199,075	1,677,516	$185,622	$19,237	9,535	8,458	8,609	24,115	39,031	74,301	152,651
169	Kenosha, Wis	2,333,247	1,809,038	54,175		34,947	39,838	13,061	130,424	40,160	37,304	174,300
170	Hammond, Ind	2,285,237	1,199,702		8,500	21,096	769,840	6,591	69,649	12,114	34,316	163,429
	City corporation	1,599,133	595,583		4,250	21,096	769,840	6,591	9,495	12,114	16,735	163,429
	School district	686,104	604,119		4,250				60,154		17,581	
171	Galveston, Tex	1,896,710	1,005,992			12,507	1,289	15,877	330,956	90,926	189,736	249,427
172	Mount Vernon, N. Y	2,863,714	2,008,711	114,905		19,728	41,733	8,551	246,729	65,526	43,088	314,743
	City corporation	1,686,587	1,096,473	114,905		19,728	41,733	8,151	9,796	52,448	28,610	314,743
	School district	1,177,127	912,238					400	236,933	13,078	14,478	
173	Beaumont, Tex	1,484,161	956,419		5,762	7,245	63,042	18,869	116,357	69,111	27,853	219,503
174	Woonsocket, R. I	1,667,664	1,190,224		13,673	13,392	54,402	1,271	28,542	117,890	37,309	210,961
175	Pittsfield, Mass	1,919,070	1,349,694	252,149	22,032	4,354	69,650	12,526	22,017	4,592	33,661	147,795
176	Perth Amboy, N. J	1,984,645	1,196,419	4,190	640	31,546	123,379	9,686	129,414	74,208	17,614	397,549
177	Montgomery, Ala	1,191,956	410,334			213,659	199,244	35,680	108,103	4,834	46,380	173,722
178	Stockton, Calif	2,629,928	1,362,893			114,464	422,242	78,882	510,764	63,976	46,967	29,740
	City corporation	1,684,956	910,421			114,464	422,242	78,882	29,367	63,838	36,002	29,740
	School district	944,972	452,472						481,397	138	10,965	
179	Medford, Mass	2,051,504	1,574,571	158,505	14,552	5,479	56,191	3,319	18,834	32,006	38,638	149,409

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180	Lima, Ohio	1,529,306	887,961	40,329		45,549	133,676	15,995	22,130	72,487	38,973	272,206
	City corporation	883,459	294,582	40,329		45,549	133,676	15,995	3,086	66,080	11,956	272,206
	School district	645,847	593,379						19,044	6,407	27,017	
181	Charleston, W. Va	1,303,417	1,166,687		6,206	33,431	17,720	14,076	1,175	33,673	21,244	9,205
	City corporation	655,926	549,218		6,206	33,431	17,720	14,076		19,771	6,299	9,205
	School district	647,491	617,469						1,175	13,902	14,945	
182	Lexington, Ky	1,257,099	920,553			123,428	33,199	10,710	63,687	58,015	36,944	10,563
183	Greensboro, N. C	1,127,797	483,027		3,407	59,376	157,879	20,293	130,025	58,492	28,723	186,575
184	Pueblo, Colo	2,000,734	1,031,117			20,100	325,591	36,463	184,663	21,302	18,524	362,974
	City corporation	1,427,204	642,837			20,100	325,591	36,463	12,521	21,141	5,577	362,974
	School district	573,530	388,280						172,142	161	12,947	
185	Salem, Mass	2,205,329	1,603,932	231,228	20,230	1,261	11,020	2,392	47,070	19,278	86,298	182,620
186	Madison, Wis	2,754,994	1,858,645	105,729		37,296	204,063	8,030	134,169	56,492	64,290	286,280
187	Everett, Mass	1,981,317	1,363,942	235,883	28,432	4,680	17,601	5,444	57,299	28,945	48,527	190,564
188	Butte, Mont	1,188,695	772,507		19,736	18,981	177,930	39,834	117,554	29,578	12,375	
	City corporation	757,021	462,221		19,736	18,889	177,930	39,714	1,250	26,251	11,030	
	School district	431,674	310,286			92		120	116,304	3,327	1,545	
189	Fitchburg, Mass	2,045,796	1,293,565	277,859	24,633	7,539	17,117	5,257	16,270	31,809	211,354	160,393
190	East Chicago, Ind	1,829,627	1,137,599		8,962	21,017	571,176	10,974	54,020	15,069	7,810	
	City corporation	1,197,246	568,126		4,481	24,017	571,176	10,974		11,003	7,469	
	School district	632,381	569,473		4,481				54,020	4,066	341	
191	San Jose, Calif	2,809,361	819,263			32,796	1,319,149	30,458	495,796	13,053	98,846	
	City corporation	1,912,471	479,855			32,319	1,319,149	30,458	1,275	13,053	36,362	
	School district	896,890	339,408			477			494,521		62,484	
192	Williamsport, Pa	1,191,557	771,438		51,932	25,718	153,505	11,414	93,430	15,581	54,163	14,376
	City corporation	593,272	344,767		16,344	25,718	153,505	11,414		7,021	20,127	14,376
	School district	598,285	426,671		35,588				93,430	8,560	34,036	
193	West Hoboken, N. J	1,044,836	708,079	12,183	1,692	36,936	9,331	2,080	214,091	47,245	13,199	
194	Evanston, Ill	2,192,107	1,503,051			103,454	191,263	20,018	40,220	26,106	55,095	252,900
	City corporation	1,146,982	500,254			103,454	191,263	20,018	2,847	22,003	48,243	252,900
	School district	1,043,468	995,147						37,373	4,096	6,852	
	Park district	7,657	7,650							7		
195	Hamilton, Ohio	2,077,231	808,487	11,114		32,813	214,669	20,833	12,199	22,658	11,158	943,300
	City corporation	1,828,627	574,410	11,114		32,813	214,669	20,833	3,200	21,942	6,346	943,300
	School district	248,604	234,077						8,999	716	4,812	
196	Brookline, Mass	2,734,255	1,870,994	541,683	25,670	5,345	7,793	1,258	12,332	9,154	87,092	172,934

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
197	Jamestown, N. Y.	$2,199,967	$1,068,858	$48,012		$67,595	$137,600	$28,396	$144,771	$17,764	$75,529	$611,442
	City corporation	1,418,692	440,953	42,848		67,595	137,600	28,396	3,011	15,983	70,864	611,442
	School district	749,977	596,607	5,164					141,760	1,781	4,665	
	County supervisors' fund	31,298	31,298									
198	Springfield, Mo.	961,822	737,780		$8,378	68,662	19,545	11,550	80,712	19,888	12,074	3,233
	City corporation	463,721	339,733		8,378	68,662	19,545	11,550	1,000	5,717	5,903	3,233
	School district	498,101	398,047						79,712	14,171	6,171	
199	Waco, Tex.	1,467,918	1,025,920			9,011		20,536	146,780	39,734	22,105	203,832
200	Muskegon, Mich.	1,986,638	1,294,707			11,823	118,433	14,125	148,468	166,938	56,908	175,236
	City corporation	1,112,162	717,589			11,823	118,433	14,045	1,075	33,222	40,739	175,236
	School district	874,476	577,118					80	147,393	133,716	16,169	
201	Lorain, Ohio	1,889,535	1,286,064	1,418		26,767	187,758	60,180	22,383	40,815	14,812	249,338
	City corporation	1,193,539	623,231	1,418		26,767	187,758	59,925	3,000	36,024	6,078	249,338
	School district	695,996	662,833					255	19,383	4,791	8,734	
202	Muncie, Ind.	1,891,835	1,062,613		6,185	3,010	673,262	4,075	69,280	10,402	35,198	27,810
	City corporation	1,195,608	461,401		3,124	3,010	673,262	4,075	964	5,833	16,129	27,810
	School district	696,227	601,212		3,061				68,316	4,569	19,069	
203	Pontiac, Mich.	2,136,917	1,496,555			8,662	181,345	10,917	97,573	37,900	101,010	202,955
	City corporation	1,336,302	841,509			8,662	181,345	10,917	1,925	24,408	64,581	202,955
	School district	800,615	655,046						95,648	13,492	36,429	
204	Chicopee, Mass.	1,861,281	1,050,613	262,608	19,422	4,969	18,349	6,257	24,747	6,771	14,745	452,800
205	Joliet, Ill.	1,733,798	1,074,348			47,180	326,603	12,570	69,492	19,015	14,753	178,837
	City corporation	895,836	305,926			47,180	326,603	12,567	670	19,015	5,038	178,837
	School district	826,243	756,722					3	59,822		9,696	

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	Park district	11,719	11,700								19	
206	Columbia, S. C	1,316,404	729,313		8,823	114,377	86,326	33,243	88,242	7,209	10,403	238,468
	City corporation	993,597	508,340		5,122	111,641	86,326	33,243		4,343	6,114	238,468
	School district	322,807	220,973		3,701	2,736			88,242	2,866	4,289	
207	Superior, Wis	1,452,079	1,037,711	40,663		106,878	98,928	73,525	70,581	15,850	7,943	
208	Dubuque, Iowa	1,496,076	1,075,026			15,415	187,088	16,801	29,034	4,073	22,517	146,122
	City corporation	965,641	576,354			15,415	187,088	16,801	1,418	2,165	20,278	146,122
	School district	530,435	498,672						27,616	1,908	2,239	
209	Battle Creek, Mich	1,544,746	1,157,410			1,890	82,256	8,278	100,023	13,908	57,859	123,122
	City corporation	761,381	501,038			1,890	82,256	8,278		4,535	40,262	123,122
	School district	783,365	656,372						100,023	9,373	17,597	
210	Aurora, Ill	1,305,541	783,157			39,173	190,101	11,342	43,210	21,831	46,927	169,800
	City corporation	825,726	370,371			39,173	190,101	11,342	913	21,831	22,195	169,800
	School district	479,815	412,786						42,297		24,732	
211	Waterloo, Iowa	1,474,296	1,292,915		11,406	10,985	21,674	14,500	21,682	4,260	23,954	162,920
	City corporation	678,924	441,938		11,406	10,985	21,674	14,500	1,370	3,835	10,296	162,920
	School district	795,372	760,977						20,312	425	13,658	
212	New Rochelle, N. Y	2,944,348	2,325,409	127,200		25,738	74,613	6,629	266,098	35,932	79,545	3,184
213	Stamford, Conn	1,723,373	1,565,791	5,255	1,202	16,658	19,879	13,155	30,213	33,140	38,080	
	City corporation	836,304	753,090			15,708	19,879	13,155	8,120	17,151	9,201	
	Town	887,069	812,701	5,255	1,202	950			22,093	15,989	28,879	
214	Taunton, Mass	1,999,179	1,020,509	212,921	14,361	6,205	7,639	4,148	13,183	41,222	74,743	604,248
215	Council Bluffs, Iowa	1,578,546	920,951		7,359	16,027	332,886	4,564	21,536	21,704	35,631	217,888
	City corporation	1,019,848	399,047		7,359	16,027	322,886	4,564	1,481	20,635	19,961	217,888
	School district	558,698	521,904						20,055	1,069	15,670	
216	Portsmouth, Ohio	1,191,157	753,449			29,598	78,175	28,812	16,552	27,693	47,387	209,491
	City corporation	715,335	313,098			29,598	78,175	28,812	1,350	17,639	37,172	209,491
	School district	475,822	440,351						15,202	10,054	10,215	
217	Rock Island, Ill	1,205,444	722,414			13,744	286,732	22,482	38,427	4,657	17,115	99,873
	City corporation	753,410	319,450			13,744	286,732	22,482	1,072	3,527	6,530	99,873
	School district	452,034	402,964						37,355	1,130	10,585	
218	Poughkeepsie, N. Y	1,435,587	909,763	72,873		13,217	68,673	5,053	100,747	29,473	56,075	179,713
219	Quincy, Ill	1,493,346	875,414			17,129	332,233	4,407	37,115	17,739	16,766	192,543
	City corporation	892,683	324,900			17,129	332,233	4,407	370	16,219	4,882	192,543
	School district	582,672	533,322						36,745	1,520	11,085	
	Sanitary district	17,991	17,192								799	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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. 16]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
220	Austin, Tex	$1,616,011	$756,052			$4,058		$10,348	$138,974	$21,796	$49,273	$635,510
	City corporation	1,253,841	549,411			4,058		10,348		11,066	43,448	635,510
	School district	362,170	206,641						138,974	10,730	5,825	
221	Auburn, N. Y	1,422,201	927,369	$41,704		30,586	$84,414	2,349	122,030	15,212	36,378	162,159
222	New Brunswick, N. J	1,821,435	1,039,802	5,887		34,010	170,034	2,828	116,470	71,836	167,087	213,481
223	Easton, Pa	967,309	788,037		$31,423	28,897	2,261	8,096	74,432	13,295	17,842	3,026
	City corporation	427,971	358,066		16,004	28,897	2,261	8,096		7,735	3,886	3,026
	School district	539,338	429,971		15,419				74,432	5,560	13,956	
224	Newport News, Va	898,711	643,378	19	3,712	105,384		28,215	50,906	31,757	18,101	17,239
225	Danville, Ill	1,371,129	685,180			17,662	607,029	10,470	40,496	4,544	5,748	
	City corporation	944,158	304,218			17,662	607,029	10,470		4,544	235	
	School district	426,971	380,962						40,496		5,513	
226	Ogden, Utah	1,533,119	772,054			17,222	297,679	32,009	217,199	10,505	29,075	157,376
	City corporation	956,359	426,916			17,222	297,679	32,009	1,000	6,598	17,559	157,376
	School district	576,760	345,138						216,199	3,907	11,516	
227	Wilmington, N. C	996,426	692,811		18,092	84,958	23,169	6,622	3,769	14,172	25,101	127,732
	City corporation	685,022	403,370		11,268	83,926	23,169	758	800	9,344	24,655	127,732
	School district	311,404	289,441		6,824	1,032		5,864	2,969	4,828	446	
228	Hazleton, Pa	863,397	611,151		48,020	4,232	64,431	8,176	94,964	9,742	22,681	
	City corporation	319,672	223,335		12,500	4,232	64,431	8,176		4,570	2,428	
	School district	543,725	387,816		35,520				94,964	5,172	20,253	
229	Orange, N. J	1,381,467	881,190	3,339	14	33,211	61,061	1,371	169,559	78,470	20,781	132,471

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230	Kokomo, Ind	961,935	666,643		5,254	1,484	202,683	3,963	44,072	1,786	27,697	8,353
	City corporation	546,823	321,412		2,627	1,484	202,683	3,963	888	974	4,439	8,353
	School district	415,112	345,231		2,627				43,184	812	23,258	
231	Amsterdam, N. Y	1,109,854	638,898	40,930		75,849	58,073	2,494	113,249	23,787	5,245	151,229
	City corporation	678,964	318,665	40,930		75,849	58,073	2,494	7,100	19,741	4,883	151,229
	School district	422,467	311,810						106,149	4,046	462	
	County supervisors' fund	8,423	8,423									
232	Petersburg, Va	957,976	604,127	1,595	2,089	107,793	1,063	12,315	55,530	72,723	12,271	88,470
233	Pensacola, Fla	753,896	485,788		4,216	61,029	19,817	39,682	23,754	14,864	23,828	80,918
	City corporation	522,889	292,297			60,495	19,817	39,682		14,864	14,816	80,918
	School district	231,007	193,491		4,216	534			23,754		9,012	
234	Norristown, Pa	651,115	485,805		56,629	7,989	3,368	1,310	46,803	30,893	16,106	2,212
	City corporation	285,011	224,641		20,707	7,989	3,368	1,310		19,642	5,142	2,212
	School district	366,104	261,164		35,922				46,803	11,251	10,964	
235	Lewiston, Me	887,162	646,126	7,077	20,000	6,752	1,347	11,131	57,103	13,523	34,131	89,972
236	Oshkosh, Wis	1,425,238	941,458	51,494		27,337	91,903	6,516	59,629	21,914	30,686	194,301
237	Green Bay, Wis	1,422,139	892,906	32,866		36,473	126,796	12,749	79,278	29,254	56,635	155,182
238	Columbus, Ga	1,267,598	641,819		9,062	111,171	88,243	27,823	36,464	7,909	174,281	170,826
239	Watertown, N. Y	1,255,352	793,186	64,911		25,989	18,883	4,596	136,097	12,576	59,567	139,547
240	Moline, Ill	1,230,418	742,371			13,867	237,530	7,839	33,711	2,104	80,488	112,508
	City corporation	808,495	362,547			13,867	237,530	7,839	1,152	1,844	71,208	112,508
	School district	421,923	379,824						32,559	260	9,280	
241	Sheboygan, Wis	1,438,868	789,715	43,779		31,241	313,498	4,996	50,309	20,762	11,524	173,044
242	Waltham, Mass	1,723,101	1,247,575	207,299	17,660	5,141	12,338	8,239	30,588	18,622	43,648	131,991
243	Newport, R. I	1,251,994	1,089,055		2,374	10,243		1,659	40,725	78,581	27,812	1,545
244	Muskogee, Okla	1,476,797	983,640			39,265	11,249	21,007	28,288	93,072	78,961	221,315
	City corporation	934,268	498,122			39,265	11,249	21,007	380	66,267	76,663	221,315
	School district	542,529	485,518						27,908	26,805	2,298	
245	Newburgh, N. Y	992,404	628,963	37,467		23,946	15,305	3,002	95,494	12,403	38,680	137,144
246	La Crosse, Wis	1,289,702	911,545	46,234		23,771	79,249	6,357	59,085	37,711	27,252	98,498
247	Lynchburg, Va	1,371,765	698,235	11,849	12,558	205,068	31,983	15,190	54,103	51,686	72,236	218,857
248	Colorado Springs, Colo	1,945,330	1,172,679			24,596	281,362	6,858	36,943	133,897	69,385	219,610
	City corporation	1,296,648	568,354			24,596	281,362	6,858	7,934	133,897	54,037	219,610
	School district	648,682	604,325						29,009		15,348	

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923

[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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	Grand total	$2,361,049,079	$1,696,785,728	$1,337,876,067	$131,054,782	$227,854,879	$664,263,351	$228,739,466		$435,523,885
	Group I	1,188,621,436	893,837,970	699,149,070	63,608,074	131,080,826	294,783,466	72,761,953		222,021,513
	Group II	284,464,157	203,038,473	161,138,606	17,747,918	24,151,949	81,425,684	30,250,277		51,175,407
	Group III	440,220,106	298,304,161	236,401,869	24,089,090	37,813,202	141,915,945	65,379,694		76,536,251
	Group IV	277,279,237	185,064,262	147,369,246	16,103,487	21,591,529	92,214,975	39,515,606		52,699,369
	Group V	170,464,143	116,540,862	93,817,276	9,506,213	13,217,373	53,923,281	20,831,936		33,091,345
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$429,030,102	$354,202,240	$272,096,877	$11,796,968	$70,308,395	$74,827,862	$16,839,769		$57,988,093
2	Chicago, Ill.	164,254,356	120,256,657	105,114,304	5,986,424	9,155,929	43,997,699		$3,752,818	47,750,517
	City corporation	83,836,925	58,012,814	47,854,930	4,884,053	5,273,831	25,824,111			
	County	14,162,378	11,816,473	10,990,201		826,272	2,345,905			
	School district	43,678,002	37,865,564	36,889,301		976,263	5,812,438			
	Park district	12,954,195	7,573,747	6,825,395		748,352	5,380,448			
	Sanitary district	9,622,856	4,988,059	2,554,477	1,102,371	1,331,211	4,634,797			
3	Philadelphia, Pa.	105,876,381	81,816,456	67,328,792	3,603,619	10,884,045	24,059,925	7,772,376		16,287,549
	City corporation	75,409,389	59,801,374	46,213,592	3,603,619	9,984,163	15,608,015			
	School district	30,279,155	21,827,245	20,928,825		898,420	8,451,910			
	Poor district	187,837	187,837	186,375		1,462				
4	Detroit, Mich.	105,994,981	63,978,745	40,316,612	15,383,110	8,279,023	42,016,236	18,633,954		23,382,282
	City corporation	98,303,524	59,437,992	35,929,399	15,383,110	8,125,483	38,865,532			
	County	7,691,457	4,540,753	4,387,213		153,540	3,150,704			
5	Cleveland, Ohio	62,781,886	41,566,156	30,508,455	4,168,486	6,889,215	21,215,730	3,318,421		17,897,309
	City corporation	33,412,093	21,867,011	12,978,627	4,164,140	4,724,244	11,545,082			
	County	7,703,926	3,920,724	3,328,691	4,346	587,687	3,783,202			
	School district	21,665,867	15,778,421	14,201,137		1,577,284	5,887,446			

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6	St. Louis, Mo.	32,596,693	27,970,442	24,756,448	2,268,075	945,919	4,626,251		4,095,320	8,721,571
	City corporation	23,032,405	19,726,635	16,626,641	2,268,075	825,919	3,311,770			
	School district	9,564,288	8,249,807	8,129,807		120,000	1,314,481			
7	Baltimore, Md.	44,178,580	28,850,345	22,474,936	1,532,050	4,843,359	15,328,235	9,638,337		5,689,898
8	Boston, Mass.	60,280,134	48,042,253	38,969,992	2,339,002	6,733,259	12,237,881	916,320		11,321,561
9	Los Angeles, Calif.	67,657,007	43,620,222	29,021,899	10,826,908	3,771,415	24,036,785	10,073,274		13,963,511
	City corporation	37,065,538	24,447,214	10,935,796	10,820,482	2,690,936	12,618,324			
	County	9,497,079	6,896,762	6,615,558	6,426	274,778	2,600,317			
	School district	21,094,390	12,276,246	11,470,545		805,701	8,818,144			
10	Pittsburgh, Pa.	42,387,739	32,086,143	26,732,751	1,811,814	3,541,578	10,301,596	3,087,282		7,214,314
	City corporation	20,684,369	16,597,773	12,762,576	1,792,127	2,043,070	4,086,596			
	County	8,971,154	5,827,599	4,920,044	19,687	887,868	3,143,555			
	School district	12,732,216	9,660,771	9,050,131		610,640	3,071,445			
11	San Francisco, Calif.	37,736,226	24,454,033	18,617,774	2,413,480	3,422,779	13,282,193	5,992,119		7,290,074
12	Buffalo, N. Y.	35,847,351	26,994,278	23,210,230	1,478,138	2,305,910	8,853,073	4,338,239		4,514,834
	City corporation	32,288,737	24,339,232	20,638,106	1,478,138	2,222,988	7,949,505			
	County	3,558,614	2,655,046	2,572,124		82,922	903,568			

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

13	Milwaukee, Wis.	$32,548,359	$21,318,697	$18,706,303	$1,058,127	$1,554,267	$11,229,662	$2,329,625		$8,900,037
	City corporation	27,521,438	18,025,544	15,651,356	1,058,127	1,316,061	9,495,894			
	County	5,026,921	3,293,153	3,054,947		238,206	1,733,768			
14	Washington, D. C.	24,145,039	19,544,567	18,513,646	852,973	177,948	4,600,472		$3,280,925	7,881,397
15	Newark, N. J.	32,691,934	24,123,487	19,781,213	1,402,408	2,939,866	8,568,447	5,629,658		2,938,789
	City corporation	28,227,220	20,353,291	16,639,803	1,402,408	2,311,080	7,873,929			
	County	4,464,714	3,770,196	3,141,410		628,786	694,518			
16	Minneapolis, Minn.	28,732,228	17,789,318	15,015,650	577,168	2,196,500	10,942,910	5,821,824		5,121,086
	City corporation	25,353,113	15,883,784	13,328,705	577,168	1,977,911	9,469,329			
	County	3,379,115	1,905,534	1,686,945		218,589	1,473,581			
17	Cincinnati, Ohio	24,005,706	20,237,036	14,302,643	1,320,972	4,613,421	3,768,670		1,332,377	5,101,047
	City corporation	13,411,819	11,847,709	6,612,163	1,312,013	3,923,533	1,564,110			
	County	4,479,542	2,831,460	2,522,734	8,959	299,767	1,648,082			
	School district	6,114,345	5,557,867	5,167,746		390,121	556,478			
18	New Orleans, La.	19,655,283	15,546,504	11,293,055	2,009,767	2,243,682	4,108,784	8,369,435		[2] 4,260,651
	City corporation	18,257,000	14,374,850	10,271,401	2,009,767	2,093,682	3,882,150			
	Levee district	1,398,283	1,171,654	1,021,654		150,000	226,634			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.
[2] Excess of payments for expenses and interest over revenue receipts.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GGVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
19	Kansas City, Mo	$20,797,624	$15,177,486	$12,966,828	$1,195,686	$1,014,972	$5,620,138	$1,126,068		$4,494,070
	City corporation	11,136,497	7,483,487	5,787,941	1,195,686	499,860	3,653,010			
	County	2,391,278	2,222,548	2,157,652		64,896	168,730			
	School district	7,269,849	5,471,451	5,021,235		450,216	1,798,398			
20	Indianapolis, Ind	19,454,345	12,276,255	11,020,420	31,824	1,224,011	7,178,090	1,569,344		5,608,746
	City corporation	11,268,133	5,716,875	5,254,655	31,824	430,396	5,551,258			
	County	2,810,450	1,569,923	1,179,415		390,508	1,240,527			
	School district	5,375,762	4,989,457	4,586,350		403,107	386,305			
21	Rochester, N. Y	22,309,958	15,804,320	13,694,531	687,451	1,422,338	6,505,638	3,315,345		3,190,293
	City corporation	20,826,870	14,512,435	12,412,380	687,451	1,412,604	6,314,435			
	County	1,483,088	1,291,885	1,282,151		9,734	191,203			
22	Seattle, Wash	36,639,568	23,684,467	12,401,900	7,810,570	3,471,997	12,955,101	2,500,850		10,454,251
	City corporation	27,079,314	15,602,592	6,113,104	7,148,260	2,341,228	11,476,722			
	County	2,803,286	2,410,887	2,075,487	5,853	329,547	392,399			
	School district	5,729,587	4,675,710	4,173,072		502,638	1,053,877			
	Port of Seattle	1,027,381	995,278	40,237	656,457	298,584	32,103			
23	Jersey City, N. J	23,484,108	17,536,336	13,442,417	800,972	3,292,947	5,947,772	4,201,430		1,746,342
	City corporation	19,461,667	14,347,652	10,776,352	800,972	2,770,328	5,114,015			
	County	4,022,441	3,188,684	2,666,065		522,619	833,757			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
24	Portland, Oreg	$14,668,853	$10,966,818	$7,693,726	$1,538,542	$1,734,550	$3,702,035		$488,153	$4,190,188
	City corporation	9,161,215	6,175,281	3,549,156	1,036,038	1,590,087	2,985,934			
	School district	4,189,729	3,587,317	3,567,813		19,504	602,412			
	Port of Portland	1,317,909	1,204,220	576,757	502,504	124,959	113,689			

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25	Denver, Colo	15,388,468	11,413,934	9,388,285	1,006,774	1,018,875	3,974,534	$527,471	3,447,063
	City corporation	10,253,132	7,516,430	5,628,116	1,006,774	881,540	2,736,702		
	School district	5,135,336	3,897,504	3,760,169		137,335	1,237,832		
26	Toledo, Ohio	14,777,613	10,431,701	8,034,457	831,672	1,565,572	4,345,912	3,601,038	744,874
	City corporation	8,620,004	6,599,037	4,682,452	831,672	1,084,913	2,020,967		
	School district	6,157,609	3,832,664	3,352,005		480,659	2,324,945		
27	Columbus, Ohio	15,199,124	8,859,948	6,118,590	897,787	1,843,571	6,339,176	3,713,081	2,626,095
	City corporation	9,070,614	5,316,841	3,007,717	897,787	1,411,337	3,753,773		
	School district	6,128,510	3,543,107	3,110,873		432,234	2,585,403		
28	Louisville, Ky	10,222,479	7,003,436	5,998,518	420,841	584,077	3,219,043	854,843	2,364,200
29	Providence, R. I	12,507,776	9,380,498	7,831,037	402,922	1,146,539	3,127,278	762,550	2,364,728
30	St. Paul, Minn	14,910,642	9,337,381	7,337,484	790,390	1,209,507	5,573,261	2,566,356	3,006,905
31	Oakland, Calif	12,868,096	7,693,077	6,909,907	127,918	655,252	5,175,019	1,550,797	3,624,222
	City corporation	7,144,651	3,710,125	3,277,489	127,918	304,718	3,434,526		
	School district	5,722,648	3,982,155	3,632,418		349,737	1,740,493		
	Sanitary district	797	797			797			
32	Atlanta, Ga	12,175,086	6,057,434	5,049,455	566,333	441,646	6,117,652	4,097,361	2,020,291
33	Akron, Ohio	11,803,944	7,066,524	5,201,560	304,146	1,560,818	4,737,420	2,352,835	2,384,585
	City corporation	8,387,997	4,068,388	2,558,583	304,146	1,205,659	4,319,609		
	School district	3,415,947	2,998,136	2,642,977		355,159	417,811		
34	Omaha, Nebr	15,614,430	9,672,762	5,861,816	2,151,001	1,659,945	5,941,668	2,070,537	3,871,131
	City corporation	6,092,892	3,550,527	2,766,654	125,196	658,677	2,542,365		
	School district	5,441,103	3,518,575	3,078,607		439,968	1,922,528		
	Public utilities district	4,080,435	2,603,660	16,555	2,025,805	561,300	1,476,775		
35	Birmingham, Ala	6,125,025	4,130,525	3,369,944	93,620	666,961	1,994,500	1,054,602	939,898
36	Worcester, Mass	10,307,419	7,906,711	7,090,155	247,122	569,434	2,400,708	765,239	1,635,469
37	Syracuse, N. Y	10,805,417	7,404,474	6,061,611	351,581	991,282	3,400,943	1,488,688	1,912,255
	City corporation	10,671,050	7,270,107	5,927,244	351,581	991,282	3,400,943		
	County supervisors' fund	134,367	134,367	134,367					
38	Richmond, Va	12,050,966	7,487,301	5,140,858	1,176,030	1,170,413	4,563,665	3,578,093	985,572
39	San Antonio, Tex	5,358,333	3,849,962	3,270,289	13,103	566,570	1,508,371	646,657	861,714
	City corporation	3,524,990	2,602,757	2,136,680	13,103	452,974	922,233		
	School district	1,833,343	1,247,205	1,133,609		113,596	586,138		
40	Dallas Tex	8,556,355	5,708,668	4,616,865	408,808	682,995	2,847,687	1,573,967	1,273,720
41	New Haven, Conn	7,259,933	5,552,974	5,127,764	6,610	418,600	1,706,959	679,956	1,027,003
42	Memphis, Tenn	11,459,768	6,204,340	4,617,501	386,996	1,199,843	5,255,428	4,843,514	411,914

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
43	Dayton, Ohio	$7,893,705	$4,818,951	$3,945,751	$188,868	$684,332	$3,074,754	$1,893,277		$1,181,477
	City corporation	4,450,543	2,659,742	1,962,898	188,868	507,976	1,790,801			
	School district	3,443,162	2,159,209	1,982,853		176,356	1,283,953			
44	Norfolk, Va	10,427,317	6,146,574	4,188,386	602,101	1,356,087	4,280,743	4,326,548		[2] 45,805
45	Houston, Tex	7,449,191	5,290,035	4,040,913	325,280	923,842	2,159,156	505,468		1,653,688
	City corporation	5,601,002	3,484,727	2,303,603	325,280	855,844	2,116,275			
	School district	1,848,189	1,805,308	1,737,310		67,998	42,881			
46	Youngstown, Ohio	7,409,210	4,875,390	3,664,104	312,179	899,107	2,533,820	1,221,604		1,312,216
	City corporation	4,096,397	2,485,080	1,482,886	312,179	690,015	1,611,317			
	School district	3,185,424	2,332,444	2,123,352		209,092	852,980			
	Park district	127,389	57,866	57,866			69,523			
47	Grand Rapids, Mich	8,607,037	4,891,997	4,213,110	330,082	348,805	3,715,040	1,656,631		2,058,409
	City corporation	5,000,553	2,574,485	2,004,450	330,082	239,953	2,426,068			
	School district	3,606,484	2,317,512	2,208,660		108,852	1,288,972			
48	Springfield, Mass	10,157,839	7,321,852	6,423,894	339,698	558,260	2,835,987	1,456,418		1,379,569
49	Bridgeport, Conn	6,489,858	5,288,586	4,738,603		549,983	1,201,272		$552,134	1,753,406
50	Fort Worth, Tex	5,664,746	3,694,833	2,934,202	208,549	552,082	1,969,913	1,545,917		423,996
51	Scranton, Pa	5,158,230	3,484,828	3,320,813	268	163,747	1,673,402	1,017,424		655,978
	City corporation	2,247,507	1,740,276	1,616,907	268	123,101	507,231			
	School district	2,910,723	1,744,552	1,703,906		40,646	1,166,171			
52	Paterson, N. J	5,797,112	4,553,793	4,088,329	100	465,364	1,243,319	1,028,791		214,528
53	Hartford, Conn	7,892,296	6,523,863	5,220,135	641,472	662,256	1,368,433		37,832	1,406,265
	City corporation	6,104,716	4,795,710	3,689,074	641,472	465,164	1,309,006			
	School district	1,787,580	1,728,153	1,531,061		197,092	59,427			

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54	Des Moines, Iowa	7,835,694	5,061,826	4,032,590	315,251	713,985	2,773,868	743,001		2,030,867
	City corporation	4,070,836	2,673,161	1,809,965	315,251	547,945	1,397,675			
	School district	3,764,858	2,388,665	2,222,625		166,040	1,376,193			
55	New Bedford, Mass	7,111,485	5,672,216	4,658,317	268,965	744,934	1,439,269		462,344	1,901,613
56	Trenton, N. J	6,745,843	4,565,890	3,753,261	406,622	406,007	2,179,953	1,600,326		579,627
57	Salt Lake City, Utah	5,540,719	4,268,098	3,426,120	237,805	604,173	1,272,621		460,694	1,733,315
	City corporation	3,069,337	2,332,426	1,603,205	237,805	491,416	736,911			
	School district	2,471,382	1,935,672	1,822,915		112,757	535,710			
58	Camden, N. J	5,606,310	4,215,083	3,468,033	255,350	491,700	1,391,227	1,115,001		276,226
59	Nashville, Tenn	4,367,560	3,084,998	2,283,530	225,986	575,482	1,282,562	296,709		985,853
60	Fall River, Mass	7,829,463	5,225,285	4,387,812	404,779	432,694	2,604,178	1,363,354		1,240,824
61	Albany, N. Y	7,289,536	4,870,445	3,886,735	525,063	458,647	2,419,091	2,264,714		154,377
	City corporation	7,088,346	4,669,255	3,685,545	525,063	458,647	2,419,091			
	County supervisors' fund	201,190	201,190	201,190						
62	Wilmington, Del	5,087,068	3,129,274	2,434,693	268,275	426,306	1,957,794	1,297,720		660,074
63	Kansas City, Kans	6,737,340	4,711,656	2,283,339	1,853,067	575,250	2,025,684	1,291,016		734,668
	City corporation	4,998,521	3,468,845	1,122,950	1,853,067	492,828	1,529,676			
	School district	1,738,819	1,242,811	1,160,389		82,422	496,008			
64	Lowell, Mass	5,170,770	4,652,712	3,858,123	407,446	387,143	518,058		542,558	1,060,616
65	Flint, Mich	6,131,714	3,501,110	2,701,331	264,168	535,611	2,630,604	1,301,454		1,329,150
	City corporation	3,151,163	1,856,781	1,299,495	264,168	293,118	1,294,382			
	School district	2,980,551	1,644,329	1,401,836		242,493	1,336,222			
66	Erie, Pa	3,963,665	3,102,133	2,422,098	319,160	360,875	861,532		401,596	1,263,128
	City corporation	2,136,675	1,590,102	1,052,301	319,160	218,641	546,573			
	School district	1,826,990	1,512,031	1,369,797		142,234	314,959			
67	Cambridge, Mass	5,791,164	4,894,512	4,010,973	325,743	557,796	896,652	147,428		749,224
68	Reading Pa	3,673,641	2,565,564	2,119,216	262,726	183,622	1,108,077	477,391		630,686
	City corporation	1,897,705	1,439,119	1,048,579	262,726	127,814	458,586			
	School district	1,775,936	1,126,445	1,070,637		55,808	649,491			
69	Yonkers, N. Y	9,373,605	6,047,163	4,892,471	352,923	801,769	3,326,442	1,473,087		1,853,355
70	Duluth, Minn	6,595,021	4,130,553	3,030,805	614,857	484,891	2,464,468	561,344		1,903,124
	City corporation	4,117,514	2,333,334	1,371,056	614,857	347,421	1,784,180			
	School district	2,477,507	1,797,219	1,659,749		137,470	680,288			
71	Spokane, Wash	4,285,359	3,716,383	3,198,193	170,802	347,388	568,976		518,738	1,087,714
	City corporation	2,480,452	1,959,433	1,541,012	170,802	247,619	521,019			
	School district	1,804,907	1,756,950	1,657,181		99,769	47,957			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.
[2] Excess of payments for expenses and interest over revenue receipts.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
72	Elizabeth, N. J	$4,657,259	$3,138,891	$2,827,306	$4,628	$306,957	$1,518,368	$943,507		$574,861
73	Utica, N. Y	5,252,925	3,257,713	2,989,745		267,968	1,995,212	1,281,064		714,148
	City corporation	5,118,434	3,123,222	2,855,254		267,968	1,995,212			
	County supervisors' fund	134,491	134,491	134,491						
74	Lynn, Mass	4,825,731	3,689,665	3,101,994	268,621	319,050	1,136,066	248,793		887,273
75	Tacoma, Wash	5,032,377	3,734,547	2,613,683	702,459	418,405	1,297,830		$824,238	2,122,068
	City corporation	3,508,899	2,266,130	1,187,251	702,459	376,420	1,242,769			
	School district	1,366,312	1,336,349	1,294,704		41,645	29,963			
	Park district	157,166	132,068	131,728		340	25,098			
76	Jacksonville, Fla	6,309,589	4,049,274	2,523,439	963,601	562,234	2,260,315	1,882,409		377,906
	City corporation	4,777,148	3,024,178	1,703,593	963,601	356,984	1,752,970			
	School district	1,532,441	1,025,096	819,846		205,250	507,345			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000									
77	Oklahoma City, Okla	$7,283,522	$3,996,225	$3,020,333	$365,996	$609,896	$3,287,297	$1,725,387		$1,561,910
	City corporation	5,350,274	2,243,599	1,422,946	365,996	454,657	3,106,675			
	School district	1,933,248	1,752,626	1,597,387		155,239	180,622			
78	Canton, Ohio	4,345,761	3,055,664	2,133,708	193,286	728,670	1,290,097	194,911		1,095,186
	City corporation	2,524,743	1,517,173	908,420	193,286	415,467	1,007,570			
	School district	1,821,018	1,538,491	1,225,288		313,203	282,527			
79	Somerville, Mass	3,703,339	2,830,856	2,474,281	124,032	232,543	872,483	581,052		291,431
80	Schenectady, N. Y	5,333,781	3,583,964	3,093,698	159,864	330,402	1,749,817	670,564		1,079,253
81	Waterbury, Conn	5,068,743	4,141,108	3,476,943	75,312	588,853	927,635	744,189		183,446

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82	Tulsa, Okla	7,513,563	2,822,531	2,138,236	245,394	438,901	4,691,032	2,088,699		2,602,333
	City corporation	5,684,549	1,448,648	914,655	245,394	288,599	4,235,901			
	School district	1,829,014	1,373,883	1,223,581		150,302	455,131			
83	Lawrence, Mass	4,592,746	3,655,796	3,131,432	252,398	271,966	936,950	205,250		731,700
84	Fort Wayne, Ind	5,370,522	3,148,694	2,305,782	680,253	162,659	2,221,828	501,445		1,720,383
	City corporation	3,360,626	1,732,748	1,007,688	680,253	44,807	1,627,878			
	School district	2,009,896	1,415,946	1,298,094		117,852	593,950			
85	El Paso, Tex	4,332,923	2,625,846	1,966,376	243,983	415,487	1,707,077	921,975		785,102
86	Evansville, Ind	3,614,534	2,261,989	1,889,858	227,809	144,322	1,352,545	433,917		918,628
	City corporation	2,189,152	1,296,471	970,393	227,809	98,269	892,681			
	School district	1,425,382	965,518	919,465		46,053	459,864			
87	Savannah, Ga	1,989,972	1,874,424	1,531,783	157,837	184,804	115,548		$262,901	378,449
	City corporation	1,651,017	1,543,907	1,210,736	157,837	175,334	107,110			
	School district	338,955	330,517	321,047		9,470	8,438			
88	Knoxville, Tenn	3,629,813	2,918,841	2,019,534	235,307	664,000	710,972	877,622		[2] 166,650
89	Allentown, Pa	2,733,950	1,768,120	1,489,535	110,812	167,773	965,830	442,313		523,517
	City corporation	1,247,996	764,265	591,729	110,812	61,724	483,731			
	School district	1,485,954	1,003,855	897,806		106,049	482,099			
90	San Diego, Calif	6,667,428	4,122,255	2,975,650	566,559	580,046	2,545,173	389,253		2,155,920
	City corporation	4,534,786	2,618,987	1,550,281	566,559	502,147	1,915,799			
	School district	2,132,642	1,503,268	1,425,369		77,899	629,374			
91	Bayonne, N. J	4,563,060	4,003,226	2,958,194	457,711	587,321	559,834	796,855		[2] 237,021
92	Manchester, N. H	3,748,710	2,455,071	1,960,626	244,718	249,727	1,293,639	923,004		370,635
93	Harrisburg, Pa	3,801,511	2,325,678	1,929,260	138,242	258,176	1,475,833	935,457		540,376
	City corporation	2,413,416	1,151,378	854,362	138,242	158,774	1,262,038			
	School district	1,388,095	1,174,300	1,074,898		99,402	213,795			
94	Peoria, Ill	2,666,414	2,093,847	1,991,467	2,027	100,353	572,567	189,143		383,424
	City corporation	1,157,161	1,014,340	965,865	2,027	46,448	142,821			
	School district	1,282,128	968,183	919,597		48,586	313,945			
	Pleasure driveway and park district	227,125	111,324	106,005		5,319	115,801			
95	Wichita, Kans	4,367,519	2,341,603	1,953,289	14,326	373,988	2,025,916	738,173		1,287,743
	City corporation	2,471,518	1,094,169	827,282	14,326	252,561	1,377,349			
	School district	1,896,001	1,247,434	1,126,007		121,427	648,567			
96	St. Joseph, Mo	1,965,164	1,611,413	1,549,139	809	61,465	353,751		79,438	433,189
	City corporation	1,179,947	831,227	813,443	809	16,975	348,720			
	School district	785,217	780,186	735,696		44,490	5,031			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.
[2] Excess of payments for expenses and interest over revenue receipts.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
97	Sioux City, Iowa	$3,235,047	$2,462,191	$2,047,466	$182,820	$231,905	$772,856		$52,568	$825,424
	City corporation	1,748,504	1,187,126	869,360	182,820	134,946	561,378			
	School district	1,486,543	1,275,065	1,178,106		96,959	211,478			
98	South Bend, Ind	3,818,026	2,762,974	2,394,268	158,714	209,992	1,055,052	$164,734		890,318
	City corporation	2,205,292	1,165,253	929,717	158,714	76,822	1,040,039			
	School district	1,612,734	1,597,721	1,464,551		133,170	15,013			
99	Wilkes-Barre, Pa	2,568,944	2,005,079	1,868,356	5,069	131,654	563,865	270,600		293,265
	City corporation	1,264,503	1,074,843	970,176	5,069	99,598	189,660			
	School district	1,304,441	930,236	898,180		32,056	374,205			
100	Binghamton, N. Y	3,290,008	2,605,824	2,321,911	154,849	129,064	684,184	160,924		523,260
101	Portland, Me	4,071,346	3,198,621	2,536,817	227,395	434,409	872,725	317,074		555,651
	City corporation	3,478,331	2,809,599	2,485,489	88,584	235,526	668,732			
	Bridge district	57,961	57,961	49,751		8,210				
	Water district	520,074	316,081	1,577	138,509	175,995	203,993			
	Pier site district	14,980	14,980		302	14,678				
102	Rockford, Ill	3,551,016	2,176,201	1,817,039	184,234	174,928	1,374,815	562,531		812,284
	City corporation	1,964,295	1,046,516	743,970	184,234	118,342	917,749			
	School district	1,459,973	1,077,156	1,023,903		53,253	382,817			
	Park district	126,748	52,499	49,166		3,333	74,249			
103	Troy, N. Y	4,124,319	2,745,045	2,365,959	125,511	253,575	1,379,274	942,717		436,557
	City corporation	3,857,225	2,478,613	2,104,553	125,511	248,549	1,378,612			
	Lansingburg school district	148,726	148,425	143,399		5,026	301			
	County supervisors' fund	118,368	118,007	118,007			361			
104	Charleston, S. C	3,975,412	2,823,707	1,656,517	762,245	404,945	1,151,705	878,269		273,436
	City corporation	3,297,539	2,447,968	1,298,278	762,245	387,445	849,571			
	School district	677,873	375,739	358,239		17,500	302,134			

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105	Little Rock, Ark	2,281,389	1,416,004	1,252,572	15,462	147,970	865,385	706,376		159,009
	City corporation	988,376	736,685	640,980	15,462	80,243	251,691			
	School district	661,193	630,779	603,653		27,126	30,414			
	Sewer and street improvement district	631,820	48,540	7,939		40,601	583,280			
106	Johnstown, Pa	3,211,302	2,030,139	1,789,509	682	239,948	1,181,163	774,318		406,845
	City corporation	1,705,736	976,981	837,214	682	139,085	728,755			
	School district	1,505,566	1,053,158	952,295		100,863	452,408			
107	Sacramento, Calif	6,712,534	3,353,968	2,713,009	175,182	465,777	3,358,566	1,420,590		1,937,976
	City corporation	4,295,898	1,813,411	1,365,278	175,182	272,951	2,482,487			
	School district	2,416,636	1,540,557	1,347,731		192,826	876,079			
108	East St. Louis, Ill	1,985,616	1,413,712	1,222,670		191,042	571,904	92,006		479,898
	City corporation	875,355	635,943	517,238		118,705	239,412			
	School district	954,073	681,173	637,500		43,673	272,900			
	Park district	156,188	96,596	67,932		28,664	59,592			
109	Brockton, Mass	3,109,608	2,620,352	2,197,771	148,415	274,166	489,256		292,005	781,261
110	Terre Haute, Ind	2,449,879	1,860,765	1,711,363	48,927	100,475	589,114	50,150		538,964
	City corporation	1,062,241	799,571	692,549	48,927	58,095	262,670			
	School district	1,387,638	1,061,194	1,018,814		42,380	326,444			
111	Saginaw, Mich	3,726,621	2,140,886	1,731,363	165,071	244,452	1,585,735	975,051		610,684
	City corporation	1,655,375	1,055,066	765,145	165,071	124,850	600,309			
	School district	2,071,246	1,085,820	966,218		119,602	985,426			
112	Gary, Ind	3,376,311	1,932,805	1,820,905	5,794	106,106	1,443,506	393,432		1,050,074
	City corporation	1,869,192	985,811	927,911	5,794	52,106	883,381			
	School district	1,507,119	946,994	892,994		54,000	560,125			
113	Pawtucket, R. I	3,012,551	2,089,233	1,573,494	158,817	356,922	923,318	247,528		675,790
114	Hoboken, N. J	4,159,149	4,028,141	2,813,907	492,591	721,643	131,008	12,567		118,441
115	Long Beach, Calif	5,961,027	3,202,918	2,437,125	464,096	301,697	2,758,109	905,758		1,852,351
	City corporation	3,297,247	1,807,510	1,197,666	464,096	145,748	1,489,737			
	School district	2,663,780	1,395,408	1,239,459		155,949	1,268,372			
116	Passaic, N. J	3,545,059	2,317,326	2,039,114		278,212	1,227,733	1,149,443		78,290
117	Springfield, Ohio	2,150,850	1,563,968	1,256,138	97,527	210,303	586,882	161,573		425,309
	City corporation	1,181,586	771,939	542,035	97,527	132,377	409,647			
	School district	969,264	792,029	714,103		77,926	177,235			
118	Chester, Pa	1,916,450	1,160,607	985,423	1,095	174,089	755,843	419,374		336,469
	City corporation	1,033,433	513,869	416,358	1,095	96,416	519,564			
	School district	883,017	646,738	569,065		77,673	236,279			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
119	Hamtramck, Mich.	$2,885,919	$1,701,250	$1,238,912	$287,094	$175,244	$1,184,669	$742,193		$442,476
	City corporation	1,458,772	1,142,842	783,806	287,094	71,942	315,930			
	School district	1,427,147	558,408	455,106		103,302	868,739			
120	Altoona, Pa.	2,134,365	1,381,251	1,170,328	76,288	134,635	753,114	216,045		537,069
	City corporation	972,825	621,017	459,479	76,288	85,250	351,808			
	School district	1,161,540	760,234	710,849		49,385	401,306			
121	Racine, Wis.	2,249,935	1,997,414	1,655,527	139,651	202,236	252,521		$460,703	713,224
122	Lansing, Mich.	5,814,805	3,205,844	1,599,149	1,328,778	277,917	2,608,961	978,926		1,630,035
	City corporation	4,747,370	2,430,341	825,752	1,328,778	275,811	2,317,029			
	School district	1,067,435	775,503	773,397		2,106	291,932			
123	New Britain, Conn.	2,598,789	2,000,886	1,616,494	179,186	205,206	597,903	379,552		218,351
124	Mobile, Ala.	1,710,588	1,346,070	1,060,844	123,879	161,347	364,518	183,068		181,450
	City corporation	1,085,101	892,560	611,138	123,879	157,543	192,541			
	School district	625,487	453,510	449,706		3,804	171,977			
125	Berkeley, Calif.	2,919,144	2,183,579	2,004,037	4,835	174,707	735,565	134,564		601,001
	City corporation	1,335,605	946,145	886,594	4,835	54,716	389,460			
	School district	1,583,539	1,237,434	1,117,443		119,991	346,105			
126	Springfield, Ill.	3,133,035	1,923,393	1,468,577	359,180	95,636	1,209,642	266,154		943,488
	City corporation	2,090,638	1,006,883	601,366	359,180	46,337	1,083,755			
	School district	912,125	823,760	780,838		42,922	88,365			
	Pleasure driveway and park district	130,272	92,750	86,373		6,377	37,522			
127	Holyoke, Mass.	4,686,132	3,756,672	2,394,071	1,155,263	207,338	929,460	488,423		441,037

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128	Highland Park, Mich	3,230,507	2,709,829	2,188,837	201,756	319,236	520,678		85,441	606,119
	City corporation	1,910,371	1,517,381	1,139,586	201,756	176,039	392,990			
	School district	1,320,136	1,192,448	1,049,251		143,197	127,688			
129	Davenport, Iowa	2,975,799	1,672,775	1,541,729	10,609	120,437	1,303,024		13,577	1,316,601
	City corporation	2,080,811	805,788	722,332	10,609	72,847	1,275,023			
	School district	894,988	866,987	819,397		47,590	28,001			
130	Chattanooga, Tenn	2,015,326	1,623,163	1,293,153	11,952	318,058	392,163	336,081		56,082
131	Bethlehem, Pa	2,162,112	1,574,433	1,123,136	84,740	366,557	587,679	146,244		441,435
	City corporation	1,124,582	734,641	434,813	84,740	215,088	389,941			
	School district	1,037,530	839,792	688,323		151,469	197,738			
132	Lincoln, Nebr	4,122,184	2,084,770	1,534,219	358,662	191,889	2,037,414	1,206,210		831,204
	City corporation	1,824,538	980,416	521,355	358,662	100,399	844,122			
	School district	2,037,691	1,092,490	1,001,278		91,212	945,201			
	Sanitary district	259,955	11,864	11,586		278	248,091			
133	Niagara Falls, N. Y	4,615,679	2,230,774	1,804,645	113,199	312,930	2,384,905	1,502,261		882,644
134	Covington, Ky	1,590,707	1,220,691	898,842	165,252	156,597	370,016	70,703		299,313
	City corporation	1,148,464	878,618	586,183	165,252	127,183	269,846			
	School district	442,243	342,073	312,659		29,414	100,170			
135	Haverhill, Mass	2,212,318	2,029,652	1,832,833	104,883	91,936	182,666		121,472	304,138
136	Portsmouth, Va	1,858,682	1,495,093	973,541	152,866	368,686	363,589	333,728		29,861
137	Huntington, W. Va	2,287,809	1,447,575	1,303,129	11,604	132,842	840,234	57,332		782,902
	City corporation	1,031,115	559,690	482,411	11,604	65,675	471,425			
	School district	1,256,694	887,885	820,718		67,167	368,809			
138	East Orange, N. J	3,693,355	2,258,588	1,809,622	135,461	313,505	1,434,767	1,077,771		356,996
139	Macon, Ga	1,367,029	1,309,783	1,025,248	182,246	102,289	57,246		167,324	224,570
	City corporation	1,063,590	1,045,689	761,558	182,246	101,885	17,901			
	School district	303,439	264,094	263,690		404	39,345			
140	Wheeling, W. Va	2,056,080	1,601,304	1,178,219	235,310	187,775	454,776	179,834		274,942
	City corporation	1,488,148	1,039,010	620,200	235,310	183,500	449,138			
	School district	567,932	562,294	558,019		4,275	5,638			
141	Cicero, Ill	2,529,748	1,335,995	1,047,667	142,277	146,051	1,193,753	683,416		510,337
	City corporation	1,713,369	813,177	579,414	142,277	91,486	900,192			
	School district	811,707	520,561	466,236		54,325	291,146			
	Park district	4,672	2,257	2,017		240	2,415			
142	Roanoke, Va	1,938,698	1,391,513	1,177,426	12,288	201,799	547,185	209,617		337,568
143	Tampa, Fla	1,947,156	1,626,992	1,369,629	14,733	242,630	320,164	106,394		213,770
	City corporation	1,290,189	1,062,248	854,059	14,733	193,456	227,941			
	School district	656,967	564,744	515,570		49,174	92,223			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
144	Lancaster, Pa	$1,192,612	$1,062,111	$843,595	$154,787	$63,729	$130,501	$60,312		$70,189
	City corporation	639,753	587,088	402,544	154,787	29,757	52,665			
	School district	552,859	475,023	441,051		33,972	77,836			
145	Winston-Salem, N. C	3,737,750	1,463,099	975,442	113,089	374,568	2,274,651	1,911,674		362,977
146	Shreveport, La	3,096,653	1,481,101	1,129,782	112,177	239,142	1,615,552	762,432		853,120
	City corporation	2,232,107	1,027,848	722,541	112,177	193,130	1,204,259			
	School district	864,546	453,253	407,241		46,012	411,293			
147	Jackson, Mich	2,100,455	1,533,870	1,256,387	111,952	165,531	566,585	173,067		393,518
	City corporation	1,451,396	909,896	670,367	111,952	127,577	541,500			
	School district	649,059	623,974	586,020		37,954	25,085			
148	Augusta, Ga	2,277,830	1,791,279	1,494,776	138,304	158,199	486,551	126,140		360,411
	City corporation	1,756,109	1,310,181	1,015,702	138,304	156,175	445,928			
	School district	521,721	481,098	479,074		2,024	40,623			
149	Fresno, Calif	3,231,010	2,284,693	2,110,728	10,289	163,676	946,317		$84,391	1,030,708
	City corporation	1,783,867	1,018,577	961,666	10,289	46,622	765,290			
	School district	1,447,143	1,266,116	1,149,062		117,054	181,027			
150	Quincy, Mass	2,822,212	2,316,872	1,946,628	97,651	272,593	505,340		247,542	752,882
151	Pasadena, Calif	6,854,260	3,398,743	2,438,737	789,069	170,937	3,455,517	1,635,496		1,820,021
	City corporation	4,560,743	1,989,143	1,105,527	789,069	94,547	2,571,600			
	School district	2,293,517	1,409,600	1,333,210		76,390	883,917			
152	Topeka, Kans	2,214,398	1,616,863	1,316,201	165,058	135,604	597,535	98,169		499,366
	City corporation	1,383,720	899,005	613,183	165,058	120,764	484,715			
	School district	830,678	717,858	703,018		14,840	112,820			

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153	Atlantic City, N. J.	6,278,733	4,573,078	3,682,563	188,789	701,726	1,705,655	1,176,515		529,140
154	Kalamazoo, Mich.	2,606,482	1,620,598	1,344,529	123,776	152,293	985,884	362,048		623,836
	City corporation	1,220,361	775,777	582,569	123,776	69,432	444,584			
	School district	1,386,121	844,821	761,960		82,861	541,300			
155	Lakewood, Ohio	3,124,102	2,061,814	1,431,827	183,670	446,317	1,062,288	489,720		572,568
	City corporation	1,522,380	888,302	464,543	183,670	240,089	634,078			
	School district	1,601,722	1,173,512	967,284		206,228	428,210			
156	Malden, Mass.	2,282,316	1,892,500	1,607,678	90,467	194,355	389,816	46,121		343,695
157	Charlotte, N. C.	3,199,084	1,310,735	938,739	161,246	210,750	1,888,349	1,278,534		609,815
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000									
158	Cedar Rapids, Iowa	$2,508,410	$1,430,283	$1,155,682	$139,468	$135,133	$1,078,127	$538,062		$540,065
	City corporation	1,184,526	607,946	409,514	139,468	58,964	576,580			
	School district	1,323,884	822,337	746,168		76,169	501,547			
159	Wichita Falls, Tex.	3,141,015	1,204,715	591,024	100,245	513,446	1,936,300	1,554,458		381,842
	City corporation	739,138	527,245	249,280	100,245	177,720	211,893			
	School district	972,396	401,492	335,766		65,726	570,904			
	Water improvement district	1,429,481	275,978	5,978		270,000	1,153,503			
160	York, Pa.	1,191,824	922,203	855,224		66,979	269,621		$119,062	388,683
	City corporation	633,789	393,125	340,158		52,967	240,664			
	School district	558,035	529,078	515,066		14,012	28,957			
161	Elmira, N. Y.	2,288,308	1,609,597	1,315,567	131,200	162,830	678,711	268,508		410,203
162	Newton, Mass.	3,932,940	3,110,248	2,707,312	115,053	287,883	822,692	488,318		334,374
163	Bay City, Mich.	3,390,535	1,988,964	1,328,406	354,045	306,513	1,401,571	999,134		402,437
	City corporation	2,153,118	1,155,705	673,079	354,045	128,582	997,412			
	School district	1,237,417	833,258	655,327		177,931	404,159			
164	McKeesport, Pa.	1,718,164	1,442,692	1,192,298	140,097	110,297	275,472	170,206		105,266
	City corporation	761,120	670,697	477,232	140,097	53,368	90,423			
	School district	957,044	771,995	715,066		56,929	185,049			
165	New Castle, Pa.	1,669,967	1,052,570	972,732		79,838	617,397	355,393		262,004
	City corporation	658,536	387,021	355,096		31,925	271,515			
	School district	1,011,431	665,549	617,636		47,913	345,882			
166	Decatur, Ill.	1,375,356	1,008,685	793,576	93,431	121,678	366,671		184,169	550,840
	City corporation	806,155	474,230	299,472	93,431	81,327	331,925			
	School district	569,201	534,455	494,104		40,351	34,746			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
167	Oak Park, Ill	$3,109,175	$1,695,688	$1,336,238	$150,946	$208,504	$1,413,487	$976,690		$436,797
	City corporation	1,713,425	842,994	559,996	150,946	132,052	870,431			
	School district	1,311,915	816,192	752,680		63,512	495,723			
	Park district	83,835	36,502	23,562		12,940	47,333			
168	Chelsea, Mass	2,229,368	1,940,143	1,666,960	46,789	226,394	289,225	30,293		258,932
169	Kenosha, Wis	2,506,580	1,608,244	1,315,728	187,946	104,570	898,336	173,333		725,003
170	Hammond, Ind	2,957,799	1,544,844	1,260,535	158,314	125,995	1,412,955	672,562		740,393
	City corporation	1,858,040	766,724	542,396	158,314	66,014	1,091,316			
	School district	1,099,759	778,120	718,139		59,981	321,639			
171	Galveston, Tex	1,529,684	1,469,185	1,034,023	155,732	279,430	60,499		$367,026	427,525
172	Mount Vernon, N. Y	3,332,510	2,666,470	2,173,998	164,166	328,306	666,040	468,796		197,244
	City corporation	1,932,837	1,412,913	991,920	164,166	256,827	519,924			
	School district	1,399,673	1,253,557	1,182,078		71,479	146,116			
173	Beaumont, Tex	1,670,875	1,138,446	800,394	170,415	167,637	532,429	186,714		345,715
174	Woonsocket, R. I	1,879,565	1,492,061	1,043,587	93,253	355,221	387,504	211,901		175,603
175	Pittsfield, Mass	1,802,443	1,421,349	1,262,229	26,544	132,576	381,094		116,627	497,721
176	Perth Amboy, N. J	1,993,476	1,673,524	1,124,288	243,348	305,888	319,952	8,831		311,121
177	Montgomery, Ala	937,095	902,226	665,355	89,288	147,583	34,869		254,861	289,730
178	Stockton, Calif	3,083,715	1,784,850	1,582,797	11,051	191,002	1,298,865	453,787		845,078
	City corporation	1,628,196	981,237	859,008	11,051	111,178	646,959			
	School district	1,455,519	803,613	723,789		79,824	651,906			
179	Medford, Mass	2,224,074	1,601,007	1,347,027	83,652	170,328	623,067	172,570		450,497
180	Lima, Ohio	2,885,693	1,185,519	719,685	121,594	344,240	1,700,174	1,356,387		343,787
	City corporation	2,211,138	706,602	271,679	121,594	313,329	1,504,536			
	School district	674,555	478,917	448,006		30,911	195,638			

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181	Charleston, W. Va	2,079,344	1,131,451	976,786	8,553	146,112	947,893	775,927		171,966
	City corporation	1,086,422	549,323	455,922	8,553	84,848	537,099			
	School district	992,922	582,128	520,864		61,264	410,794			
182	Lexington, Ky	1,540,621	1,094,418	976,327	2,727	115,364	446,203	283,522		162,681
183	Greensboro, N. C	2,660,553	989,291	594,025	257,165	138,101	1,671,262	1,532,756		138,506
184	Pueblo, Colo	2,271,708	1,635,771	1,068,238	307,944	259,589	635,937	270,974		364,963
	City corporation	1,650,972	1,113,991	573,703	307,944	232,344	536,981			
	School district	620,736	521,780	494,535		27,245	98,956			
185	Salem, Mass	1,931,929	1,753,718	1,499,781	117,000	136,937	178,211		273,400	451,611
186	Madison, Wis	2,848,393	1,880,351	1,512,718	152,769	214,864	968,042	93,399		874,643
187	Everett, Mass	2,288,139	1,619,691	1,376,007	62,725	180,959	668,448	306,822		361,626
188	Butte, Mont	1,105,658	1,076,775	931,898		144,877	28,883		83,037	111,920
	City corporation	693,938	665,762	538,467		127,295	28,176			
	School district	411,720	411,013	393,431		17,582	707			
189	Fitchburg, Mass	2,190,549	1,742,222	1,502,908	107,772	131,542	448,327	144,753		303,574
190	East Chicago, Ind	1,791,477	1,092,601	1,023,372		69,229	698,876		38,150	737,026
	City corporation	1,242,415	602,487	563,122		39,365	639,928			
	School district	549,062	490,114	460,250		29,864	58,948			
191	San Jose, Calif	2,645,205	1,265,174	1,190,655		74,519	1,380,031		164,156	1,544,187
	City corporation	1,796,788	462,428	436,642		25,786	1,334,360			
	School district	848,417	802,746	754,013		48,733	45,671			
192	Williamsport, Pa	1,149,131	833,811	776,890	1,043	55,878	315,320		42,426	357,746
	City corporation	666,785	351,465	328,884	1,043	21,538	315,320			
	School district	482,346	482,346	448,006		34,340				
193	West Hoboken, N. J	1,191,969	1,113,006	996,182		116,824	78,963	147,133		[2] 68,170
194	Evanston, Ill	2,743,207	1,650,414	1,480,703	106,450	63,261	1,092,793	551,100		541,693
	City corporation	1,451,335	834,543	690,912	106,450	37,181	616,792			
	School district	1,283,018	807,017	781,245		25,772	476,001			
	Park district	8,854	8,854	8,546		308				
195	Hamilton, Ohio	2,172,940	1,649,052	706,988	682,645	259,419	523,888	95,709		428,179
	City corporation	1,787,324	1,264,727	353,289	682,645	228,793	522,597			
	School district	385,616	384,325	353,699		30,626	1,291			
196	Brookline, Mass	2,969,280	2,535,611	2,251,423	132,911	151,277	433,669	235,025		198,644
197	Jamestown, N. Y	2,282,770	1,679,930	1,220,902	288,439	170,589	602,840	82,803		520,037
	City corporation	1,458,510	968,232	574,941	288,439	104,852	490,278			
	School district	791,653	679,091	613,354		65,737	112,562			
	County supervisors' fund	32,607	32,607	32,607						

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.
[2] Excess of payment for expenses and interest over revenue receipts.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
198	Springfield, Mo	$1,157,707	$831,878	$804,648	$4,778	$22,452	$325,829	$195,885		$129,944
	City corporation	451,730	382,588	369,148	4,778	8,662	69,142			
	School district	705,977	449,290	435,500		13,790	256,687			
199	Waco, Tex	1,684,803	1,319,573	1,024,825	115,583	179,165	365,230	216,885		148,345
200	Muskegon, Mich	2,260,320	1,375,105	1,086,099	122,769	166,237	885,215	273,682		611,533
	City corporation	1,402,177	678,940	436,771	122,769	119,400	723,237			
	School district	858,143	696,165	649,328		46,837	161,978			
201	Lorain, Ohio	2,012,795	1,504,253	1,085,990	113,070	305,193	508,542	123,260		385,282
	City corporation	1,182,474	856,154	538,180	113,070	204,904	326,320			
	School district	830,321	648,099	547,810		100,289	182,222			
202	Muncie, Ind	1,864,663	960,180	864,137	20,760	75,283	904,483		$27,172	931,655
	City corporation	1,153,388	366,105	324,151	20,760	21,194	787,283			
	School district	711,275	594,075	539,986		54,089	117,200			
203	Pontiac, Mich	1,851,140	1,494,718	1,100,557	145,855	248,306	356,422		285,777	642,199
	City corporation	1,116,434	788,532	468,879	145,855	173,798	327,902			
	School district	734,706	706,186	631,678		74,508	28,520			
204	Chicopee, Mass	1,958,833	1,468,099	1,064,021	309,431	94,647	490,734	97,552		393,182
205	Joliet, Ill	1,924,904	1,235,942	993,714	120,144	122,084	688,962	191,106		497,856
	City corporation	966,457	589,514	395,681	120,144	73,689	376,943			
	School district	947,068	636,288	587,954		48,334	310,780			
	Park district	11,379	10,140	10,079		61	1,239			
206	Columbia, S. C	1,305,306	1,149,850	829,745	142,030	178,075	155,456		11,098	166,554
	City corporation	924,560	839,115	544,535	142,030	152,550	85,445			
	School district	380,746	310,735	285,210		25,525	70,011			

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207	Superior, Wis	1,756,941	1,311,157	1,214,004	268	96,885	445,784	304,862		140,922
208	Dubuque, Iowa	2,287,491	1,016,557	821,165	95,108	100,284	1,270,934	791,415		479,519
	City corporation	1,125,627	603,117	444,828	95,108	63,181	522,510			
	School district	1,161,864	413,440	376,337		37,103	748,424			
209	Battle Creek, Mich	1,508,815	1,119,272	979,625	62,670	76,977	389,543		35,931	425,474
	City corporation	740,072	541,650	427,269	62,670	51,711	198,422			
	School district	768,743	577,622	552,356		25,266	191,121			
210	Aurora, Ill	1,643,824	1,022,341	817,628	152,486	52,227	621,483	338,283		283,200
	City corporation	1,057,571	603,058	413,332	152,486	37,240	454,513			
	School district	586,253	419,283	404,296		14,987	166,970			
211	Waterloo, Iowa	1,573,365	1,211,768	989,324	71,522	150,922	361,597	99,069		262,528
	City corporation	714,794	521,990	387,353	71,522	63,115	192,804			
	School district	858,571	689,778	601,971		87,807	168,793			
212	New Rochelle, N. Y	3,472,956	2,496,030	2,297,526	1,612	196,892	976,926	528,608		448,318
213	Stamford, Conn	1,727,959	1,497,385	1,330,306		167,079	230,574	4,586		225,988
	City corporation	860,606	725,664	658,971		66,693	134,942			
	Town	867,353	771,721	671,335		100,386	95,632			
214	Taunton, Mass	2,050,624	1,575,561	1,019,463	420,762	135,336	475,063	51,445		423,618
215	Council Bluffs, Iowa	1,703,754	906,491	704,141	125,101	77,249	797,263	125,208		672,055
	City corporation	1,176,589	460,264	282,242	125,101	52,921	716,325			
	School district	527,165	446,227	421,899		24,328	80,938			
216	Portsmouth, Ohio	1,586,146	930,435	663,240	112,303	154,892	655,711	394,989		260,722
	City corporation	909,602	446,858	251,003	112,303	83,552	462,744			
	School district	676,544	483,577	412,237		71,340	192,967			
217	Rock Island, Ill	1,328,638	757,332	625,255	60,591	71,486	571,306	123,194		448,112
	City corporation	792,795	378,362	270,211	60,591	47,560	414,433			
	School district	535,843	378,970	355,044		23,926	156,873			
218	Poughkeepsie, N. Y	1,998,463	1,250,311	996,200	100,766	153,345	748,152	562,876		185,276
219	Quincy, Ill	1,709,773	891,949	749,188	118,750	24,011	817,824	216,427		601,397
	City corporation	1,162,244	506,863	375,441	118,750	12,672	655,381			
	School district	531,914	369,471	358,132		11,339	162,443			
	Sanitary district	15,615	15,615	15,615						
220	Austin, Tex	1,608,183	1,314,471	791,822	389,520	133,129	293,712		7,828	301,540
	City corporation	1,251,052	972,079	452,830	389,520	129,729	278,973			
	School district	357,131	342,392	338,992		3,400	14,739			
221	Auburn, N. Y	1,463,473	1,158,349	989,971	107,801	60,577	305,124	41,272		263,852
222	New Brunswick, N. J	1,838,195	1,580,694	1,220,334	161,323	199,037	257,501	16,760		240,741

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.

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TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1923—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, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1] (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
223	Easton, Pa.	$1,044,303	$904,499	$838,524	----	$65,975	$139,804	$76,994	----	$62,810
	City corporation	506,103	396,426	365,252	----	31,174	109,677	----	----	----
	School district	538,200	508,073	473,272	----	34,801	30,127	----	----	----
224	Newport News, Va.	1,426,936	919,553	791,289	$2,766	125,498	507,383	528,225	----	[2] 20,842
225	Danville, Ill.	1,565,918	678,457	608,359	----	70,098	887,461	194,789	----	692,672
	City corporation	779,600	345,449	309,201	----	36,248	434,151	----	----	----
	School district	786,318	333,008	299,158	----	33,850	453,310	----	----	----
226	Ogden, Utah	2,097,368	1,122,221	851,989	49,290	220,942	975,147	564,249	----	410,898
	City corporation	1,543,973	579,202	355,611	49,290	174,301	964,771	----	----	----
	School district	553,395	543,019	496,378	----	46,641	10,376	----	----	----
227	Wilmington, N. C.	1,477,153	941,573	689,251	96,190	156,132	535,580	480,727	----	54,853
	City corporation	1,130,465	631,635	416,456	96,190	118,989	498,830	----	----	----
	School district	346,688	309,938	272,795	----	37,143	36,750	----	----	----
228	Hazleton, Pa.	875,728	711,086	635,150	----	75,936	164,642	12,331	----	152,311
	City corporation	382,505	250,106	210,505	----	39,601	132,399	----	----	----
	School district	493,223	460,980	424,645	----	36,335	32,243	----	----	----
229	Orange, N. J.	1,341,176	1,171,145	962,545	60,845	147,755	170,031	----	$40,291	210,322
230	Kokomo, Ind.	885,343	608,643	566,283	9,217	33,143	276,700	----	76,592	353,292
	City corporation	507,653	266,968	240,687	9,217	17,064	240,685	----	----	----
	School district	377,690	341,675	325,596	----	16,079	36,015	----	----	----
231	Amsterdam, N. Y.	1,396,953	895,077	777,829	58,822	58,426	501,876	287,099	----	214,777
	City corporation	602,053	445,281	346,748	58,822	39,711	156,772	----	----	----
	School district	793,804	448,700	429,985	----	18,715	345,104	----	----	----
	County supervisors' fund	1,096	1,096	1,096	----	----	----	----	----	----

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232	Petersburg, Va	1,255,229	911,578	658,806	74,250	178,522	343,651	297,253		46,398
233	Pensacola, Fla	874,090	703,018	487,090	67,098	148,830	171,072	120,194		50,878
	City corporation	674,940	503,868	325,587	67,098	111,183	171,072			
	School district	199,150	199,150	161,503		37,647				
234	Norristown, Pa	648,701	498,210	460,511	1,605	36,094	150,491		2,414	152,905
	City corporation	309,036	169,706	155,958	1,605	12,143	139,330			
	School district	339,665	328,504	304,553		23,951	11,161			
235	Lewiston, Me	879,174	666,610	563,822	46,314	56,474	212,564		7,988	220,552
236	Oshkosh, Wis	1,671,885	1,235,011	1,013,409	177,361	44,241	436,874	246,647		190,227
237	Green Bay, Wis	1,751,228	1,001,434	833,405	98,344	69,685	749,794	329,089		420,705
238	Columbus, Ga	1,091,303	890,764	752,067	64,046	74,651	200,539		176,295	376,834
239	Watertown, N. Y	1,545,308	1,036,130	870,818	82,271	83,041	509,178	289,956		219,222
240	Moline, Ill	1,461,201	832,607	687,312	80,991	64,304	628,594	230,783		397,811
	City corporation	1,059,586	438,311	314,610	80,991	42,710	621,275			
	School district	401,615	394,296	372,702		21,594	7,319			
241	Sheboygan, Wis	1,768,317	1,000,810	888,562	46,062	66,186	767,507	329,449		438,058
242	Waltham, Mass	1,692,968	1,209,015	1,026,357	82,624	100,034	483,953		30,133	514,086
243	Newport, R. I	1,263,143	1,167,874	1,050,759	4,282	112,833	95,269	11,149		84,120
244	Muskogee, Okla	1,562,687	1,201,088	884,552	81,063	235,473	361,599	85,890		275,709
	City corporation	924,834	682,191	440,244	81,063	160,884	242,643			
	School district	637,853	518,897	444,308		74,589	118,956			
245	Newburgh, N. Y	1,286,549	954,609	838,526	57,379	58,704	331,940	294,145		37,795
246	La Crosse, Wis	1,642,490	948,603	821,407	54,073	73,123	693,887	352,788		341,099
247	Lynchburg, Va	1,337,511	1,046,333	828,686	55,422	162,225	291,178		34,254	325,432
248	Colorado Springs, Colo	2,120,966	1,268,413	1,036,572	76,175	155,666	852,553	175,636		676,917
	City corporation	1,417,252	668,877	457,257	76,175	135,445	748,375			
	School district	703,714	599,536	579,315		20,221	104,178			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 43.
[2] Excess of payments for expenses and interest over revenue receipts.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERMENTAL-COST PAYMENTS: 1923

[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. 26. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All governmental costs	Expenses and interest				Outlays		Governmental-cost payments	Payments for expenses and interest
			General property	Special	Poll	Business and non-business license								All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest				
	Grand total	$54.43	$35.12	$1.24	$0.10	$1.45	$3.12	$0.41	$2.94	$2.85	$1.51	$5.69	$60.27	$43.32	$34.15	$3.35	$5.82	$16.96	$5.84	-------	$11.12
	Group I	64.47	42.40	1.69	0.02	1.72	2.52	0.42	2.94	4.67	1.70	6.38	68.67	51.64	40.39	3.68	7.57	17.03	4.20	-------	12.83
	Group II	59.87	36.08	0.79	0.05	2.01	4.64	0.42	4.99	2.28	2.06	6.54	66.99	47.81	37.95	4.18	5.69	19.18	7.12	-------	12.05
	Group III	44.66	28.68	0.99	0.15	1.08	2.97	0.42	2.53	1.43	1.28	5.14	52.45	35.54	28.17	2.87	4.51	16.91	7.79	-------	9.12
	Group IV	42.53	27.29	0.66	0.23	1.07	3.71	0.38	2.45	1.03	1.11	4.59	49.60	33.10	26.36	2.88	3.86	16.50	7.07	-------	9.43
	Group V	41.17	26.23	1.14	0.20	0.91	3.67	0.38	2.25	0.89	1.16	4.35	46.90	32.06	25.81	2.62	3.64	14.84	5.73	-------	9.10
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																				
1	New York, N. Y	$69.54	$47.11	$3.45	------	$1.74	$1.73	$0.37	$4.40	$4.94	$0.82	$4.99	$72.38	$59.75	$45.90	$1.99	$11.86	$12.62	$2.84	-------	$9.78
2	Chicago, Ill	58.19	37.52	0.03	------	2.58	4.05	0.46	1.95	5.99	1.97	3.64	56.90	41.65	36.41	2.07	3.17	15.24	-------	$1.30	16.54
3	Philadelphia, Pa	51.02	33.46	------	$0.04	0.32	0.64	0.10	2.21	8.66	2.00	3.60	55.06	42.55	35.02	1.87	5.66	12.51	4.04	-------	8.47
4	Detroit, Mich	87.74	47.90	0.56	------	1.47	6.43	0.35	3.56	1.11	3.62	22.75	106.46	64.26	40.49	15.45	8.32	42.20	18.72	-------	23.47
5	Cleveland, Ohio	66.92	45.15	0.38	------	0.90	5.08	1.16	0.40	2.96	2.73	8.16	70.66	46.78	34.34	4.69	7.75	23.88	3.73	-------	20.14
6	St. Louis, Mo	46.03	31.14	------	------	3.03	2.27	0.37	1.34	2.41	1.34	4.13	40.89	35.09	31.05	2.84	1.19	5.80	-------	5.14	10.94
7	Baltimore, Md	44.65	31.47	0.77	------	1.25	1.01	0.04	1.43	3.66	0.82	4.19	57.11	37.29	29.05	1.98	6.26	19.81	12.46	-------	7.36
8	Boston, Mass	77.00	52.79	8.17	0.13	0.57	0.45	0.41	0.61	5.59	2.79	5.50	78.19	62.32	50.55	3.03	8.73	15.87	1.19	-------	14.69
9	Los Angeles, Calif	87.55	45.77	------	------	4.32	4.72	1.73	4.11	2.04	3.27	21.58	102.86	66.32	44.12	16.46	5.73	36.54	15.32	-------	21.23
10	Pittsburgh, Pa	63.35	50.47	------	0.37	0.57	0.69	0.40	2.46	1.92	1.84	4.63	68.33	51.72	43.09	2.92	5.71	16.61	4.98	-------	11.63
11	San Francisco, Calif	59.40	40.07	------	------	2.70	2.49	0.20	4.16	2.61	1.37	5.81	70.61	45.76	34.84	4.52	6.40	24.85	11.21	-------	13.64
12	Buffalo, N. Y	59.18	40.23	1.62	------	1.31	3.17	0.23	3.80	1.69	2.13	4.94	67.33	50.70	43.59	2.78	4.33	16.63	8.15	-------	8.48

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

13	Milwaukee, Wis.	$62.36	$41.39	$4.65	------	$1.28	$3.39	$0.36	$2.74	$1.26	$2.57	$4.71	$67.17	$43.99	$38.60	$2.18	$3.21	$23.17	$4.81	------	$18.37
14	Washington, D. C.	58.29	26.51	0.01	------	5.08	0.83	1.04	19.63	0.64	2.30	2.26	51.32	41.54	39.35	1.81	0.38	9.78	------	$6.97	16.75
15	Newark, N. J.	61.69	42.65	0.29	$0.11	1.84	1.40	0.26	5.09	3.36	2.29	4.41	74.52	54.99	45.09	3.20	6.70	19.53	12.83	------	6.70
16	Minneapolis, Minn.	56.00	40.99	0.33	------	0.76	5.55	0.37	2.42	1.32	1.93	2.34	70.23	43.48	36.70	1.41	5.37	26.75	14.23	------	12.52
17	Cincinnati, Ohio	62.35	38.79	0.48	------	2.41	1.30	0.61	2.59	8.21	2.70	5.26	59.07	49.80	35.19	3.25	11.35	9.27	------	3.28	12.55
18	New Orleans, La.	27.90	13.39	------	0.22	1.77	0.59	0.19	2.31	1.17	1.50	6.75	48.58	38.43	27.91	4.97	5.55	10.16	20.69	------	[1] 10.53
19	Kansas City, Mo.	56.76	36.53	------	------	2.52	5.54	0.12	1.68	2.65	2.22	5.49	60.01	43.79	37.41	3.45	2.93	16.22	3.25	------	12.97
20	Indianapolis, Ind.	52.19	37.11	[2]	0.13	0.61	10.37	0.13	1.31	0.75	1.57	0.21	56.76	35.82	32.16	0.09	3.57	20.94	4.58	------	16.37
21	Rochester, N. Y.	59.56	38.21	1.70	------	2.17	4.96	0.13	4.96	1.50	1.51	4.42	69.96	49.56	42.94	2.16	4.46	20.40	10.40	------	10.00
22	Seattle, Wash.	108.27	41.25	------	[2]	0.36	21.49	1.18	4.44	0.75	2.16	36.62	116.20	75.11	39.33	24.77	11.01	41.09	7.93	------	33.16
23	Jersey City, N. J.	62.40	43.56	0.34	0.04	2.60	0.61	0.11	4.53	3.44	1.52	5.64	75.99	56.75	43.50	2.59	10.66	19.25	13.60	------	5.65

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

24	Portland, Oreg.	$55.47	$27.63	------	------	$0.76	$8.66	$0.85	$5.03	$1.41	$2.57	$8.56	$53.68	$40.13	$28.16	$5.63	$6.35	$13.55	------	$1.79	$15.33
25	Denver, Colo.	54.63	31.86	------	------	1.39	4.22	0.45	1.63	4.13	3.51	7.45	56.57	41.96	34.51	3.70	3.75	14.61	$1.94	------	12.67
26	Toledo, Ohio	41.50	28.30	$0.43	------	0.96	3.64	0.27	0.38	2.10	1.02	4.40	54.87	38.73	29.83	3.09	5.81	16.14	13.37	------	2.77
27	Columbus, Ohio	43.99	29.19	0.26	------	1.18	2.78	0.51	0.40	3.02	1.21	5.44	58.22	33.94	23.44	3.44	7.06	24.28	14.22	------	10.06
28	Louisville, Ky.	36.39	23.79	------	------	2.39	2.11	0.23	2.26	0.83	0.83	3.94	39.71	27.21	23.30	1.63	2.27	12.51	3.32	------	9.18
29	Providence, R. I.	48.53	36.52	------	$0.29	0.30	0.39	0.15	0.50	3.39	1.57	5.43	51.68	38.76	32.35	1.66	4.74	12.92	3.15	------	9.77
30	St. Paul, Minn.	51.03	30.15	0.13	------	2.60	5.47	0.28	5.68	1.65	1.43	3.65	61.64	38.60	30.33	3.27	5.00	23.04	10.61	------	12.43
31	Oakland, Calif.	47.82	25.49	------	------	0.84	10.55	0.27	9.04	0.29	0.72	0.61	54.37	32.50	29.19	0.54	2.77	21.86	6.55	------	15.31
32	Atlanta, Ga.	36.23	20.16	------	0.26	2.59	3.58	0.94	1.06	1.09	0.75	5.80	54.61	27.17	22.65	2.54	1.98	27.44	18.38	------	9.06
33	Akron, Ohio	45.34	30.65	0.16	------	0.87	5.02	0.67	0.46	1.81	0.55	5.16	56.63	33.90	24.96	1.46	7.49	22.73	11.29	------	11.44
34	Omaha, Nebr.	66.27	36.38	------	------	0.85	6.52	0.39	1.11	2.54	1.00	17.49	76.40	47.32	28.68	10.52	8.12	29.07	10.13	------	18.94
35	Birmingham, Ala.	26.04	11.06	------	------	4.49	3.20	1.22	4.18	0.48	0.91	0.51	31.46	21.22	17.31	0.48	3.43	10.25	5.42	------	4.83
36	Worcester, Mass.	49.79	32.89	5.77	0.48	0.20	0.91	0.09	0.91	1.13	3.69	3.73	53.79	41.26	37.00	1.29	2.97	12.53	3.99	------	8.53
37	Syracuse, N. Y.	50.49	31.50	1.43	------	1.07	6.49	0.48	3.49	0.82	0.96	4.25	58.56	40.13	32.85	1.91	5.37	18.43	8.07	------	10.36
38	Richmond, Va.	46.74	24.40	0.07	0.42	3.71	0.57	0.54	1.56	2.91	0.43	12.13	66.48	41.31	28.36	6.49	6.46	25.18	19.74	------	5.44
39	San Antonio, Tex.	26.06	20.84	------	------	0.29	0.18	0.15	3.04	0.70	0.72	0.14	29.63	21.29	18.08	0.07	3.13	8.34	3.58	------	4.77
40	Dallas, Tex.	40.20	26.21	------	------	0.17	1.65	0.39	3.02	1.93	1.58	5.25	49.26	32.87	26.58	2.35	3.93	16.39	9.06	------	7.33
41	New Haven, Conn.	38.04	32.98	0.40	0.41	0.19	0.25	0.34	1.36	0.95	1.09	0.05	41.97	32.10	29.65	0.04	2.42	9.87	3.93	------	5.94
42	Memphis, Tenn.	38.90	24.69	------	------	1.99	1.12	0.60	3.31	1.05	1.15	5.00	67.38	36.48	27.15	2.28	7.06	30.90	28.48	------	2.42
43	Dayton, Ohio	36.25	25.02	0.25	------	1.35	2.19	0.80	0.61	1.41	1.24	3.38	47.69	29.11	23.84	1.14	4.13	18.58	11.44	------	7.14
44	Norfolk, Va.	38.35	23.27	0.07	0.06	3.65	------	0.51	1.38	1.51	1.04	6.86	65.54	38.64	26.33	3.78	8.52	26.91	27.20	------	[1] 0.29
45	Houston, Tex.	44.75	32.44	------	------	0.42	0.96	0.48	3.71	2.12	0.72	3.91	48.01	34.09	26.04	2.10	5.95	13.91	3.26	------	10.66
46	Youngstown, Ohio	41.13	27.91	0.35	------	0.87	5.12	0.66	0.47	1.53	0.86	3.35	49.25	32.41	24.36	2.08	5.98	16.84	8.12	------	8.72
47	Grand Rapids, Mich.	48.21	31.31	------	------	0.54	5.94	0.33	3.34	0.71	1.60	4.44	59.70	33.93	29.22	2.29	2.42	25.77	11.49	------	14.28
48	Springfield, Mass.	60.48	43.65	6.54	0.47	0.19	1.08	0.20	1.28	0.54	2.37	4.15	70.60	50.89	44.65	2.36	3.88	19.71	10.12	------	9.59

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

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

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923—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. 26. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—											PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All governmental costs	Expenses and interest				Outlays			
			General property	Special	Poll	Business and nonbusiness license								All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest			Governmental-cost payments	Payments for expenses and interest
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																				
49	Bridgeport, Conn	$49.05	$45.02	$0.12	$0.29	$0.13	$0.32	$0.23	$0.80	$0.56	$1.58	------	$45.21	$36.84	$33.01	------	$3.83	$8.37	------	$3.85	$12.21
50	Fort Worth, Tex	29.07	20.43	------	------	0.08	------	0.28	2.48	0.65	1.45	$3.69	39.98	26.08	20.71	$1.47	3.90	13.90	$10.91	------	2.99
51	Scranton, Pa	29.44	23.42	------	0.98	0.17	1.18	0.38	2.20	0.63	0.47	0.01	36.68	24.78	23.61	(2)	1.16	11.90	7.23	------	4.66
52	Paterson, N. J	34.16	24.44	0.18	0.09	1.69	0.95	0.09	3.90	1.78	1.06	------	41.53	32.63	29.29	(2)	3.33	8.91	7.37	------	1.54
53	Hartford, Conn	57.45	38.52	6.05	0.90	0.11	1.15	0.52	0.80	1.38	2.12	5.89	57.18	47.26	37.82	4.65	4.80	9.91	------	0.27	10.19
54	Des Moines, Iowa	51.46	39.72	------	------	0.44	4.05	0.47	0.76	0.61	1.03	4.39	56.85	36.73	29.26	2.29	5.18	20.13	5.39	------	14.74
55	New Bedford, Mass	58.32	40.76	8.07	0.36	0.17	0.57	0.24	1.08	0.99	2.09	3.99	54.76	43.68	35.87	2.07	5.74	11.08	------	3.56	14.64
56	Trenton, N. J	40.39	24.85	0.19	0.23	1.10	2.05	0.09	3.86	2.53	1.03	4.46	52.95	35.84	29.46	3.19	3.19	17.11	12.56	------	4.55
57	Salt Lake City, Utah	47.54	30.95	------	------	1.06	4.16	0.37	5.61	0.73	0.95	3.72	43.89	33.81	27.14	1.88	4.79	10.08	------	3.65	13.73
58	Camden, N. J	36.17	21.43	0.17	0.12	2.14	1.58	0.10	3.28	2.27	0.55	4.53	45.16	33.95	27.93	2.06	3.96	11.21	8.98	------	2.22
59	Nashville, Tenn	33.20	18.67	------	------	0.16	2.08	0.67	4.55	1.49	1.40	4.18	35.62	25.16	18.62	1.84	4.69	10.46	2.42	------	8.04
60	Fall River, Mass	53.48	36.62	9.14	0.48	0.21	0.34	0.14	0.57	1.11	1.13	3.72	64.75	43.21	36.29	3.35	3.58	21.54	11.28	------	10.26
61	Albany, N. Y	42.81	28.63	1.56	------	0.68	2.12	0.31	2.79	0.74	0.19	5.78	62.10	41.49	33.11	4.47	3.91	20.61	19.29	------	1.32
62	Wilmington, Del	32.49	18.64	(2)	------	0.72	1.49	0.44	7.28	0.59	0.20	3.13	43.61	26.83	20.87	2.30	3.65	16.78	11.13	------	5.66
63	Kansas City, Kans	47.04	23.41	------	------	0.99	4.57	0.18	0.69	0.89	0.31	16.60	58.19	40.69	19.72	16.00	4.97	17.50	11.15	------	6.35
64	Lowell, Mass	49.64	36.05	6.28	0.14	0.14	0.45	0.30	1.00	0.30	1.10	3.89	44.93	40.43	33.52	3.54	3.36	4.50	------	4.71	9.22
65	Flint, Mich	42.81	28.27	------	------	0.17	3.75	0.27	2.44	0.76	2.61	4.53	54.35	31.03	23.94	2.34	4.75	23.32	11.54	------	11.78
66	Erie, Pa	38.78	26.51	------	0.97	0.16	3.00	0.08	1.84	0.80	0.39	5.03	35.21	27.56	21.52	2.84	3.21	7.65	------	3.57	11.22
67	Cambridge, Mass	50.81	34.61	6.36	0.75	0.21	0.13	0.11	0.30	1.63	2.05	4.68	52.14	44.07	36.11	2.93	5.02	8.07	1.33	------	6.75
68	Reading, Pa	28.82	18.77	------	0.64	0.84	1.28	0.06	1.94	0.40	0.47	4.42	33.12	23.13	19.11	2.37	1.66	9.99	4.30	------	5.69

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69	Yonkers, N. Y.	73.48	55.00	2.40	.....	1.89	2.25	0.24	4.78	0.80	0.32	5.80	87.18	56.24	45.50	3.28	7.46	30.94	13.70	.....	17.24
70	Duluth, Minn.	56.77	32.21	0.15	.....	0.60	9.35	1.01	2.03	0.82	0.43	10.17	62.05	38.86	28.51	5.78	4.56	23.19	5.28	.....	17.91
71	Spokane, Wash.	45.94	25.86	.....	.....	0.23	2.38	0.70	7.96	0.95	2.91	4.94	40.98	35.54	30.58	1.63	3.32	5.44	.....	4.96	10.40
72	Elizabeth, N. J.	35.73	23.97	0.08	0.13	1.15	3.33	0.05	3.80	2.27	0.90	0.05	44.80	30.20	27.20	0.04	2.95	14.61	9.08	.....	5.53
73	Utica, N. Y.	38.39	27.90	1.45	.....	0.83	3.65	0.21	3.13	0.75	0.38	0.08	50.77	31.49	28.90	.....	2.59	19.29	12.38	.....	6.90
74	Lynn, Mass.	44.57	31.87	4.48	0.37	0.15	0.31	0.29	0.33	0.50	1.70	4.57	47.00	35.93	30.21	2.62	3.11	11.06	2.42	.....	8.64
75	Tacoma, Wash.	57.56	20.11	.....	.....	0.40	3.37	1.13	7.17	1.50	1.64	22.24	49.47	36.71	25.69	6.91	4.11	12.76	.....	8.10	20.86
76	Jacksonville, Fla.	44.25	20.40	.....	0.01	1.14	1.81	0.82	0.42	1.26	0.81	17.57	63.07	40.47	25.22	9.63	5.62	22.59	18.82	.....	3.78

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

77	Oklahoma City, Okla.	$55.72	$35.23	.....	.....	$1.20	$9.79	$0.52	$1.63	$2.00	$1.27	$4.07	$73.01	$40.06	$30.28	$3.67	$6.11	$32.95	$17.30	.....	$15.66
78	Canton, Ohio	41.82	30.62	$0.11	.....	1.19	2.35	1.61	0.38	1.37	1.15	3.05	43.79	30.79	21.50	1.95	7.34	13.00	1.96	.....	11.03
79	Somerville, Mass.	31.60	22.45	3.02	$0.50	0.19	0.86	0.10	0.26	0.17	1.05	3.00	37.48	28.65	25.04	1.26	2.35	8.83	5.88	.....	2.95
80	Schenectady, N. Y.	47.21	35.77	1.24	.....	1.31	1.51	0.16	3.97	0.37	0.72	2.17	54.00	36.28	31.32	1.62	3.35	17.72	6.79	.....	10.93
81	Waterbury, Conn.	43.94	37.23	0.18	0.49	0.19	0.56	0.24	1.10	0.39	0.37	3.19	51.51	42.08	35.33	0.77	5.98	9.43	7.56	.....	1.86
82	Tulsa, Okla.	55.48	33.97	.....	.....	1.55	11.91	1.11	0.92	1.94	0.25	3.82	76.84	28.86	21.87	2.51	4.49	47.97	21.36	.....	26.61
83	Lawrence, Mass.	45.10	29.25	8.72	0.28	0.14	0.20	0.24	0.73	0.53	1.87	3.13	47.21	37.58	32.19	2.59	2.80	9.63	2.11	.....	7.52
84	Fort Wayne, Ind.	51.98	26.18	.....	0.37	0.27	11.84	0.14	1.24	0.38	0.48	11.08	57.33	33.61	24.62	7.26	1.74	23.72	5.35	.....	18.37
85	El Paso, Tex.	36.64	21.44	.....	.....	0.55	4.17	0.11	3.34	0.94	0.68	5.42	46.55	28.21	21.12	2.62	4.46	18.34	9.90	.....	8.43
86	Evansville, Ind.	35.12	23.29	.....	0.23	0.45	4.25	0.06	1.32	0.56	0.59	4.36	39.91	24.98	20.87	2.52	1.59	14.93	4.79	.....	10.14
87	Savannah, Ga.	25.19	15.80	.....	.....	3.36	0.17	0.52	0.77	0.26	0.95	3.36	22.25	20.96	17.12	1.76	2.07	1.29	.....	$2.94	4.23
88	Knoxville, Tenn.	31.26	19.05	.....	0.03	0.74	1.15	0.38	2.81	0.05	1.26	5.79	41.23	33.15	22.94	2.67	7.54	8.08	9.97	.....	[1] 1.89
89	Allentown, Pa.	26.24	16.42	.....	1.18	0.57	3.11	0.03	1.96	0.51	0.23	2.24	31.31	20.25	17.06	1.27	1.92	11.06	5.06	.....	5.99
90	San Diego, Calif.	72.06	36.34	.....	.....	1.05	12.47	0.52	8.71	1.25	1.85	9.87	76.53	47.31	34.15	6.50	6.66	29.21	4.47	.....	24.74
91	Bayonne, N. J.	44.62	29.62	0.06	(2)	0.87	0.13	0.03	5.72	1.36	0.26	6.57	54.07	47.43	35.05	5.42	6.96	6.63	9.44	.....	[1] 2.81
92	Manchester, N. H.	34.72	25.89	2.48	1.19	1.38	0.09	0.32	.....	0.26	0.34	2.78	46.06	30.17	24.09	3.01	3.07	15.90	11.34	.....	4.55
93	Harrisburg, Pa.	35.33	24.86	.....	0.39	0.56	1.24	0.08	2.37	1.78	0.48	3.56	46.86	28.67	23.78	1.70	3.18	18.19	11.53	.....	6.66
94	Peoria, Ill.	31.09	25.95	.....	.....	0.90	1.45	0.16	1.32	0.38	0.89	0.05	33.47	26.28	24.99	0.03	1.26	7.19	2.37	.....	4.81
95	Wichita, Kans.	45.79	32.52	.....	.....	1.21	8.24	0.59	0.33	1.34	1.40	0.16	55.10	29.54	24.64	0.18	4.72	25.56	9.31	.....	16.25
96	St. Joseph, Mo.	26.15	20.94	.....	.....	2.24	.....	0.35	1.20	1.01	0.36	0.06	25.13	20.61	19.81	0.01	0.79	4.52	.....	1.02	5.54
97	Sioux City, Iowa	42.23	30.78	.....	.....	0.68	4.24	0.35	0.58	0.97	0.79	3.84	41.55	31.63	26.30	2.35	2.98	9.93	.....	0.68	10.60
98	South Bend, Ind.	47.53	31.46	.....	0.18	0.18	7.98	0.15	1.77	0.52	0.74	4.54	49.68	35.95	31.15	2.07	2.73	13.73	2.14	.....	11.58
99	Wilkes-Barre, Pa.	30.14	23.88	.....	1.95	0.45	0.91	0.23	2.04	0.15	0.48	0.05	33.69	26.29	24.50	0.07	1.73	7.39	3.55	.....	3.85
100	Binghamton, N. Y.	42.62	27.94	1.61	.....	0.64	2.32	0.25	4.87	0.51	2.05	2.44	44.81	35.49	31.63	2.11	1.76	9.32	2.19	.....	7.13
101	Portland, Me.	51.34	35.99	0.76	0.77	0.75	0.70	0.04	2.31	1.69	2.06	6.27	55.67	43.74	34.69	3.11	5.94	11.93	4.34	.....	7.60
102	Rockford, Ill.	41.27	29.50	.....	.....	0.81	4.06	0.20	1.61	0.27	1.73	3.09	49.03	30.05	25.09	2.54	2.42	18.98	7.77	.....	11.22
103	Troy, N. Y.	44.18	30.89	1.82	.....	0.78	2.23	0.07	3.22	0.34	0.14	4.70	57.27	38.12	32.85	1.74	3.52	19.15	13.09	.....	6.06
104	Charleston, S. C.	43.47	20.31	.....	0.10	2.11	.....	0.23	2.32	1.77	0.70	15.94	55.80	39.63	23.25	10.70	5.68	16.17	12.33	.....	3.84
105	Little Rock, Ark.	22.21	13.09	.....	0.19	2.89	2.29	1.12	1.24	0.60	0.60	0.19	32.17	19.97	17.66	0.22	2.09	12.20	9.96	.....	2.24
106	Johnstown, Pa.	34.83	26.24	.....	2.14	0.80	1.08	0.48	2.61	1.24	0.24	0.01	45.90	29.02	25.58	0.01	3.43	16.88	11.07	.....	5.81

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

Less than one-half of 1 cent.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923—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. 26. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All governmental costs	Expenses and interest				Outlays		Governmental-cost payments	Payments for expenses and interest
			General property	Special	Poll	Business and nonbusiness license								All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																				
107	Sacramento, Calif.	$75.65	$31.94	------	------	$1.31	$20.90	$1.01	$12.09	$0.89	$2.90	$4.60	$95.96	$47.95	$38.78	$2.50	$6.66	$48.01	$20.31	------	$27.71
108	East St. Louis, Ill.	27.16	17.87	------	------	1.65	5.40	0.26	1.23	0.09	0.65	------	28.48	20.27	17.53	------	2.74	8.20	1.32	------	6.88
109	Brockton, Mass.	48.91	34.59	$5.05	$0.53	0.26	1.06	0.12	0.08	0.46	3.20	3.57	44.71	37.67	31.60	2.13	3.94	7.03	------	$4.20	11.23
110	Terre Haute, Ind.	34.56	27.41	------	0.19	0.40	2.52	0.15	1.71	0.47	1.08	0.63	35.28	26.80	24.65	0.70	1.45	8.48	0.72	------	7.76
111	Saginaw, Mich.	39.78	26.96	------	------	0.17	3.18	0.19	3.26	1.95	0.98	3.09	53.88	30.95	25.03	2.39	3.53	22.93	14.10	------	8.83
112	Gary, Ind.	43.20	30.05	------	------	0.28	10.30	0.18	1.37	0.24	0.60	0.17	48.89	27.99	26.37	0.08	1.54	20.90	5.70	------	15.21
113	Pawtucket, R. I.	40.19	29.48	------	0.25	0.26	0.42	0.20	0.38	1.45	0.89	6.86	43.79	30.37	22.87	2.31	5.19	13.42	3.60	------	9.82
114	Hoboken, N. J.	60.83	42.10	0.21	0.02	1.33	2.92	0.08	5.05	1.61	0.35	7.17	61.02	59.09	41.28	7.23	10.59	1.92	0.18	------	1.74
115	Long Beach, Calif.	75.15	33.20	------	------	1.77	9.79	0.73	9.73	9.67	1.56	8.69	88.62	47.61	36.23	6.90	4.49	41.00	13.46	------	27.54
116	Passaic, N. J.	35.70	26.72	0.25	0.03	1.01	1.11	0.18	4.46	1.56	0.38	(1)	52.82	34.53	30.38	------	4.15	18.29	17.13	------	1.17
117	Springfield, Ohio	30.21	19.84	0.34	------	0.67	2.46	0.31	0.55	1.11	1.73	3.20	32.66	23.75	19.07	1.48	3.19	8.91	2.45	------	6.46
118	Chester, Pa.	23.14	16.60	------	0.65	0.47	2.15	0.21	1.92	0.60	0.50	0.04	29.62	17.94	15.23	0.02	2.69	11.68	6.48	------	5.20
119	Hamtramck, Mich.	33.15	23.68	------	------	0.17	2.18	0.71	1.97	0.49	0.53	3.42	44.62	28.31	19.16	4.44	2.71	18.32	11.48	------	6.84
120	Altoona, Pa.	29.76	19.01	------	------	0.87	3.80	0.14	2.19	0.30	0.77	2.67	33.11	21.43	18.16	1.18	2.09	11.68	3.35	------	8.33
121	Racine, Wis.	42.10	30.80	1.74	------	0.77	0.36	0.16	1.62	0.64	1.16	4.84	34.94	31.02	25.71	2.17	3.14	3.92	------	7.15	11.08
122	Lansing, Mich.	75.27	35.11	------	------	0.14	3.94	0.21	2.48	1.09	1.79	30.52	90.51	49.90	24.89	20.68	4.33	40.61	15.24	------	25.37
123	New Britain, Conn.	34.85	26.33	0.22	0.96	0.10	0.55	0.40	0.70	0.71	1.52	3.37	40.81	31.42	25.39	2.81	3.22	9.39	5.96	------	3.43
124	Mobile, Ala.	24.00	14.13	------	0.10	2.62	0.78	0.36	1.47	0.50	0.34	3.68	26.88	21.15	16.67	1.95	2.54	5.73	2.88	------	2.85
125	Berkeley, Calif.	44.77	26.62	------	------	0.64	4.68	0.02	9.02	1.01	2.75	0.03	46.94	35.11	32.22	0.08	2.81	11.83	2.16	------	9.66
126	Springfield, Ill.	46.84	26.77	------	------	0.55	6.35	0.10	1.39	0.66	0.76	10.26	51.19	31.43	24.00	5.87	1.56	19.76	4.35	------	15.42

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127	Holyoke, Mass	68.73	30.72	8.13	0.54	0.09	0.18	0.37	1.16	1.01	1.33	25.20	76.73	61.51	39.20	18.92	3.39	15.22	8.00	------	7.22
128	Highland Park, Mich	54.75	39.02	------	------	0.19	2.52	0.41	2.02	1.26	4.20	5.13	53.34	44.74	36.14	3.33	5.27	8.60	------	1.41	10.01
129	Davenport, Iowa	49.58	32.58	------	------	0.58	13.65	0.18	0.60	0.42	1.21	0.37	49.36	27.75	25.57	0.18	2.00	21.61	------	0.23	21.84
130	Chattanooga, Tenn	27.99	19.71	------	------	------	1.50	0.36	3.97	0.60	1.63	0.18	33.59	27.05	21.55	0.20	5.30	6.54	5.60	------	0.93
131	Bethlehem, Pa	33.81	22.57	------	1.09	0.37	1.24	0.62	2.20	0.86	0.33	4.52	36.26	23.40	18.84	1.42	6.15	9.86	2.45	------	7.40
132	Lincoln, Nebr	49.93	31.16	------	0.21	0.50	7.54	0.27	1.15	0.73	1.12	7.25	70.59	35.70	26.27	6.14	3.29	34.89	20.66	------	14.23
133	Niagara Falls, N. Y	53.60	35.15	2.34	------	1.22	4.57	0.45	3.49	2.32	0.86	3.20	79.47	38.41	31.07	1.95	5.39	41.06	25.85	------	15.20
134	Covington, Ky	26.26	17.16	------	------	1.87	0.14	0.20	1.23	0.14	0.30	5.19	27.48	21.09	15.53	2.86	2.71	6.39	1.22	------	5.17
135	Haverhill, Mass	40.65	28.39	4.14	0.47	0.16	0.32	0.14	0.53	0.65	2.30	3.55	38.54	35.36	31.93	1.83	1.60	3.18	------	2.12	5.30
136	Portsmouth, Va	26.59	13.27	------	0.05	2.59	------	0.50	1.38	1.90	0.29	6.62	32.41	26.07	16.98	2.67	6.43	6.34	5.82	------	0.52
137	Huntington, W. Va	39.11	29.19	------	0.24	0.54	7.09	0.71	0.02	0.66	0.29	0.37	40.12	25.38	22.85	0.20	2.33	14.73	1.01	------	13.73
138	East Orange, N. J	46.21	30.99	0.06	0.16	1.59	1.67	0.03	4.21	2.44	0.83	4.23	65.25	39.90	31.97	2.39	5.54	25.35	19.04	------	6.31
139	Macon, Ga	27.24	15.33	------	------	2.89	0.23	0.57	0.98	0.63	1.44	5.15	24.27	23.25	18.20	3.24	1.82	1.02	------	2.97	3.99
140	Wheeling, W. Va	33.38	22.98	------	0.20	0.77	2.41	0.38	0.13	1.93	0.30	4.29	36.58	28.49	20.96	4.19	3.34	8.09	3.20	------	4.89
141	Cicero, Ill	32.99	19.38	------	------	2.81	5.74	0.02	1.24	0.41	0.07	3.31	45.20	23.87	18.72	2.54	2.61	21.33	12.21	------	9.12
142	Roanoke, Va	31.15	19.54	0.26	0.55	4.38	0.84	1.33	1.44	0.96	1.00	0.86	34.93	25.07	21.21	0.22	3.64	9.86	3.78	------	6.08
143	Tampa, Fla	33.28	25.02	------	0.08	2.63	0.14	0.71	0.68	1.15	2.80	0.07	35.20	29.42	24.76	0.27	4.39	5.79	1.92	------	3.86
144	Lancaster, Pa	20.61	12.16	------	0.16	0.54	0.43	0.04	1.54	0.28	0.58	4.87	21.71	19.34	15.36	2.82	1.16	2.38	1.10	------	1.28
145	Winston-Salem, N. C	33.27	16.85	0.02	0.12	0.91	3.96	0.85	4.65	0.43	1.49	3.99	68.10	26.66	17.77	2.06	6.82	41.44	34.83	------	6.61
146	Shreveport, La	42.76	23.43	------	0.17	2.99	6.61	1.14	2.25	1.10	0.71	4.35	56.73	27.13	20.70	2.05	4.38	29.59	13.97	------	15.63
147	Jackson, Mich	35.38	21.90	------	------	0.14	3.12	0.22	2.55	0.73	3.13	3.59	38.55	28.15	23.06	2.05	3.04	10.40	3.18	------	7.22
148	Augusta, Ga	39.65	24.40	------	------	2.87	2.77	0.59	1.37	0.50	2.46	4.70	41.98	33.01	27.55	2.55	2.92	8.97	2.32	------	6.64
149	Fresno, Calif	61.30	30.93	------	------	2.47	10.36	1.47	13.93	0.31	1.71	0.11	59.74	42.24	39.03	0.19	3.03	17.50	------	1.56	19.06
150	Quincy, Mass	57.52	40.55	4.46	0.34	0.20	1.66	1.45	0.59	0.84	2.20	5.23	52.88	43.41	36.48	1.83	5.11	9.47	------	4.64	14.11
151	Pasadena, Calif	99.26	40.48	------	------	1.27	13.35	0.68	9.92	1.22	3.22	29.12	130.37	64.64	46.38	15.01	3.25	65.72	31.11	------	34.62
152	Topeka, Kans	40.27	28.74	------	------	0.71	3.48	0.31	0.37	0.93	0.87	4.87	42.13	30.77	25.04	3.14	2.58	11.37	1.87	------	9.50
153	Atlantic City, N. J	97.47	67.85	0.22	(1)	6.17	0.61	0.15	6.65	7.32	2.14	6.36	119.94	87.36	70.35	3.61	13.40	32.58	22.47	------	10.11
154	Kalamazoo, Mich	43.37	31.25	------	------	0.22	3.10	0.32	2.52	0.69	1.07	4.21	50.37	31.32	25.98	2.39	2.94	19.05	7.00	------	12.06
155	Lakewood, Ohio	51.35	35.45	0.21	------	1.30	6.76	0.80	0.61	1.89	0.25	4.09	60.89	40.19	27.91	3.58	8.70	20.71	9.55	------	11.16
156	Malden, Mass	44.05	31.06	4.27	0.74	0.21	1.22	0.10	0.42	1.03	1.58	3.42	44.93	37.26	31.65	1.78	3.83	7.67	0.91	------	6.77
157	Charlotte, N. C	38.38	19.41	0.03	0.11	2.01	4.49	0.27	4.35	0.38	0.59	6.74	63.93	26.19	18.76	3.22	4.21	37.74	25.55	------	12.19

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

158	Cedar Rapids, Iowa	$40.07	$30.13	------	------	$0.42	$3.67	$0.36	$0.75	$0.21	$0.93	$3.60	$51.01	$29.08	$23.50	$2.84	$2.75	$21.92	$10.94	------	$10.98
159	Wichita Falls, Tex	32.34	22.40	------	------	0.11	------	0.75	1.73	1.64	1.06	4.66	64.03	24.56	12.05	2.04	10.47	39.47	31.69	------	7.78
160	York, Pa	27.03	17.23	------	$0.63	0.79	2.24	0.11	2.06	1.47	2.49	------	24.57	19.01	17.63	------	1.38	5.56	------	$2.45	8.01
161	Elmira, N. Y	41.77	25.40	$1.40	------	0.75	2.84	0.29	3.82	0.94	0.47	5.86	47.32	33.29	27.21	2.71	3.37	14.04	5.55	------	8.48
162	Newton, Mass	71.31	47.96	9.79	0.56	0.62	2.80	0.13	1.39	1.60	1.79	4.66	81.42	64.39	56.05	2.38	5.96	17.03	10.11	------	6.92

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

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923—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. 26. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—											PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All governmental costs	Expenses and interest				Outlays		Governmental-cost payments	Payments for expenses and interest
			General property	Special	Poll	Business and nonbusiness license								All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																				
163	Bay City, Mich	$49.52	$28.59	.....	.....	$0.06	$1.69	$0.08	$3.69	$1.83	$0.86	$12.73	$70.21	$41.19	$27.51	$7.33	$6.35	$29.02	$20.69	.....	$8.33
164	McKeesport, Pa	32.08	20.96	.....	$0.38	0.26	1.08	0.70	2.08	0.70	1.01	4.91	35.61	29.90	24.71	2.90	2.29	5.71	3.53	.....	2.18
165	New Castle, Pa	27.35	19.77	.....	1.32	0.65	1.73	0.44	2.18	0.38	0.81	0.07	34.75	21.90	20.24	.....	1.66	12.85	7.40	.....	5.45
166	Decatur, Ill	32.63	19.32	.....	.....	0.25	7.93	0.32	1.08	0.46	0.83	2.45	28.77	21.10	16.60	1.95	2.55	7.67	.....	$3.85	11.52
167	Oak Park, Ill	45.16	28.67	.....	.....	2.75	6.76	0.48	0.94	0.62	0.34	4.60	65.85	35.91	28.30	3.20	4.42	29.94	20.69	.....	9.25
168	Chelsea, Mass	46.74	35.65	$3.95	0.41	0.20	0.18	0.18	0.51	0.83	1.58	3.24	47.38	41.23	35.43	0.99	4.81	6.15	0.64	.....	5.50
169	Kenosha, Wis	50.00	38.77	1.16	.....	0.75	0.85	0.28	2.80	0.86	0.80	3.74	53.72	34.47	28.20	4.03	2.24	19.25	3.71	.....	15.54
170	Hammond, Ind	49.03	25.74	.....	0.18	0.45	16.52	0.14	1.49	0.26	0.74	3.51	63.46	33.14	27.04	3.40	2.70	30.32	14.43	.....	15.89
171	Galveston, Tex	40.79	21.63	.....	.....	0.27	0.03	0.34	7.12	1.96	4.08	5.36	32.90	31.59	22.24	3.35	6.01	1.30	.....	7.89	9.19
172	Mount Vernon, N. Y	62.02	43.51	2.49	.....	0.43	0.90	0.19	5.34	1.42	0.93	6.82	72.18	57.75	47.09	3.56	7.11	14.43	10.15	.....	4.27
173	Beaumont, Tex	32.34	20.84	.....	0.13	0.16	1.37	0.41	2.54	1.51	0.61	4.78	36.40	24.80	17.44	3.71	3.65	11.60	4.07	.....	7.53
174	Woonsocket, R. I	36.71	26.20	.....	0.30	0.29	1.20	0.03	0.63	2.59	0.82	4.64	41.37	32.84	22.97	2.05	7.82	8.53	4.66	.....	3.87
175	Pittsfield, Mass	42.42	29.83	5.57	0.50	0.10	1.54	0.28	0.49	0.10	0.74	3.27	39.84	31.42	27.90	0.59	2.93	8.42	.....	2.58	11.00
176	Perth Amboy, N. J	43.95	26.49	0.09	0.01	0.70	2.73	0.21	2.87	1.64	0.39	8.80	44.14	37.06	24.89	5.39	6.77	7.08	0.20	.....	6.89
177	Montgomery, Ala	26.42	9.10	.....	.....	4.74	4.42	0.79	2.40	0.11	1.03	3.85	20.77	20.00	14.75	1.98	3.27	0.77	.....	5.65	6.42
178	Stockton, Calif	58.58	30.36	.....	.....	2.55	9.40	1.76	11.38	1.42	1.05	0.66	68.68	39.75	35.25	0.25	4.25	28.93	10.11	.....	18.82
179	Medford, Mass	45.81	35.16	3.54	0.32	0.12	1.25	0.07	0.42	0.71	0.86	3.34	49.66	35.75	30.08	1.87	3.80	13.91	3.85	.....	10.06
180	Lima, Ohio	34.17	19.84	0.90	.....	1.02	2.99	0.36	0.49	1.62	0.87	6.08	64.47	26.49	16.08	2.72	7.69	37.99	30.31	.....	7.68
181	Charleston, W. Va	29.13	26.08	.....	0.14	0.75	0.40	0.31	0.03	0.75	0.47	0.21	46.48	25.29	21.83	0.19	3.27	21.19	17.34	.....	3.84
182	Lexington, Ky	28.78	21.08	.....	.....	2.83	0.76	0.25	1.46	1.32	0.85	0.24	35.28	25.06	22.36	0.06	2.64	10.22	6.49	.....	3.72

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183	Greensboro, N. C	25.91	11.10	.....	0.08	1.36	3.63	0.47	2.99	1.34	0.66	4.29	61.13	22.73	13.65	5.91	8.17	38.40	35.22	.....	3.18
184	Pueblo, Colo	45.97	23.69	.....	.....	0.46	7.48	0.84	4.24	0.49	0.43	8.34	52.20	37.59	24.55	7.08	5.96	14.61	6.23	.....	8.39
185	Salem, Mass	51.85	37.71	5.44	0.48	0.03	0.26	0.06	1.11	0.45	2.03	4.29	45.43	41.24	35.26	2.75	3.22	4.19	.....	6.43	10.62
186	Madison, Wis	64.79	43.71	2.49	.....	0.88	4.80	0.19	3.18	1.33	1.51	6.73	66.99	44.22	35.58	3.59	5.05	22.77	2.20	.....	20.57
187	Everett, Mass	46.61	32.08	5.55	0.67	0.11	0.41	0.13	1.35	0.68	1.14	4.48	53.82	38.10	32.37	1.48	4.26	15.72	7.22	.....	8.51
188	Butte, Mont	28.13	18.28	.....	0.47	0.45	4.21	0.94	2.78	0.70	0.30	.....	26.17	25.48	22.05	.....	3.43	0.68	.....	1.97	2.65
189	Fitchburg, Mass	48.53	30.69	6.59	0.58	0.18	0.41	0.12	0.39	0.75	5.01	3.80	51.96	41.33	35.65	2.56	3.12	10.64	3.43	.....	7.20
190	East Chicago, Ind	43.48	27.03	.....	0.21	0.57	13.57	0.26	1.28	0.36	0.19	.....	42.57	25.96	24.32	.....	1.65	16.61	.....	0.91	17.51
191	San Jose, Calif	67.04	19.55	.....	.....	0.78	31.48	0.73	11.83	0.31	2.36	.....	63.13	30.19	28.41	.....	1.78	32.93	.....	3.92	36.85
192	Williamsport, Pa	28.53	18.47	.....	1.24	0.62	3.68	0.27	2.24	0.37	1.30	0.34	27.52	19.97	18.60	0.02	1.34	7.55	.....	1.02	8.57
193	West Hoboken, N. J	25.02	16.96	0.29	0.04	0.88	0.22	0.05	5.13	1.13	0.32	.....	28.54	26.65	23.86	.....	2.80	1.89	3.52	.....	[1] 1.63
194	Evanston, Ill	52.87	36.25	.....	.....	2.49	4.61	0.48	0.97	0.63	1.33	6.10	66.16	39.80	35.71	2.57	1.53	26.35	13.29	.....	13.06
195	Hamilton, Ohio	50.10	19.50	0.27	.....	0.79	5.18	0.50	0.29	0.55	0.27	22.75	52.41	39.78	17.05	16.47	6.26	12.64	2.31	.....	10.33
196	Brookline, Mass	66.15	45.26	13.10	0.62	0.13	0.19	0.03	0.30	0.22	2.11	4.18	71.83	61.34	54.47	3.22	3.66	10.49	5.69	.....	4.81
197	Jamestown, N. Y	53.64	26.06	1.17	.....	1.65	3.36	0.69	3.53	0.43	1.84	14.91	55.66	40.96	29.77	7.03	4.16	14.70	2.02	.....	12.68
198	Springfield, Mo	23.46	17.99	.....	0.20	1.67	0.48	0.28	1.97	0.49	0.29	0.08	28.24	20.29	19.63	0.12	0.55	7.95	4.78	.....	3.17
199	Waco, Tex	35.84	25.05	.....	.....	0.22	.....	0.50	3.58	0.97	0.54	4.98	41.14	32.22	25.02	2.82	4.37	8.92	5.30	.....	3.62
200	Muskegon, Mich	48.79	31.80	.....	.....	0.29	2.91	0.35	3.65	4.10	1.40	4.30	55.51	33.77	26.67	3.02	4.08	21.74	6.72	.....	15.02
201	Lorain, Ohio	46.62	31.73	0.03	.....	0.66	4.63	1.48	0.55	1.01	0.37	6.15	49.67	37.12	26.80	2.79	7.53	12.55	3.04	.....	9.51
202	Muncie, Ind	46.92	26.35	.....	0.15	0.07	16.70	0.10	1.72	0.26	0.87	0.69	46.25	23.81	21.43	0.51	1.87	22.43	.....	0.67	23.11
203	Pontiac, Mich	53.38	37.38	.....	.....	0.22	4.53	0.27	2.44	0.95	2.52	5.07	46.24	37.34	27.49	3.64	6.20	8.90	.....	7.14	16.04
204	Chicopee, Mass	46.51	26.25	6.56	0.49	0.12	0.46	0.16	0.62	0.17	0.37	11.31	48.95	36.69	26.59	7.73	2.37	12.26	2.44	.....	9.83
205	Joliet, Ill	43.56	26.99	.....	.....	1.19	8.21	0.32	1.52	0.48	0.37	4.49	48.36	31.05	24.97	3.02	3.07	17.31	4.80	.....	12.51
206	Columbia, S. C	33.17	18.38	.....	0.22	2.88	2.18	0.84	2.22	0.18	0.26	6.01	32.89	28.97	20.91	3.58	4.49	3.92	.....	0.28	4.20
207	Superior, Wis	36.60	26.16	1.03	.....	2.69	2.49	1.85	1.78	0.40	0.20	.....	44.29	33.05	30.60	0.01	2.44	11.24	7.68	.....	3.55
208	Dubuque, Iowa	38.05	27.34	.....	.....	0.39	4.76	0.43	0.74	0.10	0.57	3.72	58.17	25.85	20.88	2.42	2.55	32.32	20.13	.....	12.19
209	Battle Creek, Mich	39.36	29.49	.....	.....	0.05	2.10	0.21	2.55	0.35	1.47	3.14	38.44	28.52	24.96	1.60	1.96	9.92	.....	0.92	10.84
210	Aurora, Ill	33.43	20.05	.....	.....	1.00	4.87	0.29	1.11	0.56	1.20	4.35	42.09	26.18	20.94	3.90	1.34	15.91	8.66	.....	7.25
211	Waterloo, Iowa	37.87	30.90	.....	0.29	0.28	0.56	0.37	0.56	0.11	0.62	4.18	40.42	31.13	25.41	1.84	3.88	9.29	2.54	.....	6.74
212	New Rochelle, N. Y	75.77	59.84	3.27	.....	0.66	1.92	0.17	6.85	0.92	2.05	0.08	89.37	64.23	59.12	0.04	5.07	25.14	13.60	.....	11.54
213	Stamford, Conn	44.60	40.52	0.14	0.03	0.43	0.51	0.34	0.78	0.86	0.99	.....	44.72	38.75	34.43	.....	4.32	5.97	0.12	.....	5.85
214	Taunton, Mass	52.41	26.75	5.58	0.38	0.16	0.20	0.11	0.35	1.08	1.96	15.84	53.75	41.30	26.72	11.03	3.55	12.45	1.35	.....	11.10
215	Council Bluffs, Iowa	41.42	24.17	.....	0.19	0.42	8.74	0.12	0.57	0.57	0.94	5.72	44.71	23.79	18.48	3.28	2.03	20.92	3.29	.....	17.64
216	Portsmouth, Ohio	31.64	20.01	.....	.....	0.79	2.08	0.77	0.44	0.74	1.26	5.56	42.13	24.71	17.62	2.98	4.11	17.42	10.49	.....	6.93
217	Rock Island, Ill	32.04	19.20	.....	.....	0.37	7.62	0.60	1.02	0.12	0.45	2.65	35.31	20.13	16.62	1.61	1.90	15.18	3.27	.....	11.91
218	Poughkeepsie, N. Y	38.24	24.23	1.94	.....	0.35	1.83	0.13	2.68	0.79	1.49	4.79	53.23	33.30	26.53	2.68	4.08	19.93	14.99	.....	4.93
219	Quincy, Ill	39.85	23.36	.....	.....	0.46	8.86	0.12	0.99	0.47	0.45	5.14	45.62	23.80	19.99	3.17	0.64	21.82	5.77	.....	16.05
220	Austin, Tex	44.05	20.61	.....	.....	0.11	.....	0.28	3.79	0.59	1.34	17.32	43.84	35.83	21.59	10.62	3.63	8.01	.....	0.21	8.22
221	Auburn, N. Y	38.79	25.29	1.14	.....	0.83	2.30	0.06	3.33	0.41	0.99	4.42	39.92	31.59	27.00	2.94	1.65	8.32	1.13	.....	7.20
222	New Brunswick, N. J	50.47	28.81	0.16	.....	0.94	4.71	0.08	3.23	1.99	4.63	5.92	50.93	43.80	33.81	4.47	5.52	7.13	0.46	.....	6.67

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

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923—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. 26. For absolute amounts, see Tables 3 and 4]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—											PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—						Per capita excess of governmental-cost payments over revenue receipts	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All governmental costs	Expenses and interest				Outlays			
			General property	Special	Poll	Business and nonbusiness license								All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest			Governmental-cost payments	Payments for expenses and interest
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																				
223	Easton, Pa	$27.08	$22.06	------	$0.88	$0.81	$0.06	$0.23	$2.08	$0.37	$0.50	$0.08	$29.24	$25.32	$23.47	------	$1.85	$3.91	$2.16	------	$1.76
224	Newport News, Va	25.25	18.07	(1)	0.10	2.96	------	0.79	1.43	0.89	0.51	0.48	40.09	25.83	22.23	$0.08	3.53	14.25	14.84	------	[2] 0.59
225	Danville, Ill	38.73	19.36	------	------	0.50	17.15	0.30	1.14	0.13	0.16	------	44.23	19.17	17.19	------	1.98	25.07	5.50	------	19.57
226	Ogden, Utah	43.32	21.81	------	------	0.49	8.41	0.90	6.14	0.30	0.82	4.45	59.26	31.71	24.07	1.39	6.24	27.55	15.94	------	11.61
227	Wilmington, N. C	28.21	19.61	------	0.51	2.40	0.66	0.19	0.11	0.40	0.71	3.62	41.81	26.65	19.51	2.72	4.42	15.16	13.61	------	1.55
228	Hazleton, Pa	24.86	17.59	------	1.38	0.12	1.85	0.24	2.73	0.28	0.65	------	25.21	20.47	18.28	------	2.19	4.74	0.35	------	4.38
229	Orange, N. J	39.89	25.45	$0.10	(1)	0.96	1.76	0.04	4.90	2.27	0.60	3.83	38.73	33.82	27.80	1.76	4.27	4.91	------	$1.16	6.07
230	Kokomo, Ind	27.83	19.29	------	0.15	0.04	5.86	0.11	1.28	0.05	0.80	0.24	25.61	17.61	16.38	0.27	0.96	8.01	------	2.22	10.22
231	Amsterdam, N. Y	32.32	18.61	1.19	------	2.21	1.69	0.07	3.30	0.69	0.16	4.40	40.68	26.07	22.65	1.71	1.70	14.62	8.36	------	6.26
232	Petersburg, Va	28.23	17.80	0.05	0.06	3.18	0.03	0.36	1.64	2.14	0.36	2.61	36.98	26.86	19.41	2.19	5.26	10.13	8.76	------	1.37
233	Pensacola, Fla	22.21	14.31	------	0.12	1.80	0.58	1.17	0.70	0.44	0.70	2.38	25.76	20.72	14.35	1.98	4.39	5.04	3.54	------	1.50
234	Norristown, Pa	19.20	14.32	------	1.67	0.24	0.10	0.04	1.38	0.91	0.47	0.07	19.12	14.69	13.58	0.05	1.06	4.44	------	0.07	4.51
235	Lewiston, Me	26.63	19.40	0.21	0.60	0.20	0.04	0.33	1.71	0.41	1.02	2.70	26.39	20.01	16.92	1.39	1.70	6.38	------	0.24	6.62
236	Oshkosh, Wis	42.93	28.36	1.55	------	0.82	2.77	0.20	1.80	0.66	0.92	5.85	50.36	37.20	30.53	5.34	1.33	13.16	7.43	------	5.73
237	Green Bay, Wis	42.96	26.98	0.99	------	1.10	3.83	0.39	2.40	0.88	1.71	4.69	52.91	30.25	25.18	2.97	2.11	22.65	9.94	------	12.71
238	Columbus, Ga	38.34	19.41	------	0.27	3.36	2.67	0.84	1.10	0.24	5.27	5.17	33.01	26.94	22.75	1.94	2.26	6.07	------	5.33	11.40
239	Watertown, N. Y	38.17	24.12	1.97	------	0.79	0.57	0.14	4.14	0.38	1.81	4.24	46.99	31.50	26.48	2.50	2.52	15.48	8.82	------	6.67
240	Moline, Ill	38.07	22.97	------	------	0.43	7.35	0.24	1.04	0.07	2.49	3.48	45.21	25.76	21.27	2.51	1.99	19.45	7.14	------	12.31

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241	Sheboygan, Wis	44.62	24.49	1.36	------	0.97	9.72	0.15	1.56	0.64	0.36	5.37	54.84	31.04	27.56	1.43	2.05	23.80	10.22	------	13.59
242	Waltham, Mass	53.76	38.92	6.47	0.55	0.16	0.38	0.26	0.95	0.58	1.36	4.12	52.82	37.72	32.02	2.58	3.12	15.10	------	0.94	16.04
243	Newport, R. I	39.91	34.71	------	0.08	0.33	------	0.05	1.30	2.50	0.89	0.05	40.26	37.22	33.49	0.14	3.60	3.04	0.36	------	2.68
244	Muskogee, Okla	47.16	31.41	------	------	1.25	0.36	0.67	0.90	2.97	2.52	7.07	49.91	38.36	28.25	2.59	7.52	11.55	2.74	------	8.81
245	Newburgh, N. Y	31.72	20.10	1.20	------	0.77	0.49	0.10	3.05	0.40	1.24	4.38	41.12	30.51	26.80	1.83	1.88	10.61	9.40	------	1.21
246	La Crosse, Wis	42.40	29.96	1.52	------	0.78	2.61	0.21	1.94	1.24	0.90	3.24	53.99	31.18	27.00	1.78	2.40	22.81	11.60	------	11.21
247	Lynchburg, Va	45.30	23.06	0.39	0.41	6.77	1.06	0.50	1.79	1.71	2.39	7.23	44.17	34.55	27.37	1.83	5.36	9.62	------	1.13	10.75
248	Colorado Springs, Colo	64.62	38.95	------	------	0.82	9.35	0.23	1.23	4.45	2.30	7.29	70.45	42.13	34.43	2.53	5.17	28.32	5.83	------	22.49

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

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

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923

[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. 28. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—												PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	Payments for—				
		General property	Special	Poll	Business and nonbusiness license										Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	Revenue receipts
	Grand total	64.5	2.3	0.2	2.7	5.7	0.8	5.4	5.2	2.8	10.5	68.9	10.7	20.4	56.7	5.6	9.7	28.1	90.3
	Group I	65.8	2.6	(1)	2.7	3.9	0.7	4.6	7.2	2.6	9.9	68.4	11.7	19.9	58.8	5.4	11.0	24.8	93.9
	Group II	60.3	1.3	0.1	3.4	7.8	0.7	8.3	3.8	3.4	10.9	70.4	9.5	20.1	56.6	6.2	8.5	28.6	89.4
	Group III	64.2	2.2	0.3	2.4	6.6	0.9	5.7	3.2	2.9	11.5	69.5	10.1	20.4	53.7	5.5	8.6	32.2	85.1
	Group IV	64.2	1.6	0.5	2.5	8.7	0.9	5.8	2.4	2.6	10.8	68.8	9.1	22.1	53.1	5.8	7.8	33.3	85.7
	Group V	63.7	2.8	0.5	2.2	8.9	0.9	5.5	2.2	2.8	10.6	69.1	8.8	22.1	55.0	5.6	7.8	31.6	87.8
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																		
1	New York, N. Y	67.7	5.0	------	2.5	2.5	0.5	6.3	7.1	1.2	7.2	68.9	17.1	14.0	63.4	2.7	16.4	17.4	96.1
2	Chicago, Ill	64.5	0.1	------	4.4	7.0	0.8	3.3	10.3	3.4	6.3	66.1	5.4	28.5	64.0	3.6	5.6	26.8	102.3
3	Philadelphia, Pa	65.6	------	0.1	0.6	1.3	0.2	4.3	17.0	3.9	7.1	72.3	11.1	16.6	63.6	3.4	10.3	22.7	92.7
4	Detroit, Mich	54.6	0.6	------	1.7	7.3	0.4	4.1	1.3	4.1	25.9	63.8	9.5	26.7	38.0	14.5	7.8	39.6	82.4
5	Cleveland, Ohio	67.5	0.6	------	1.3	7.6	1.7	0.6	4.4	4.1	12.2	58.3	11.6	30.1	48.6	6.6	11.0	33.8	94.7
6	St. Louis, Mo	67.6	------	------	6.6	4.9	0.8	2.9	5.2	2.9	9.0	73.7	2.6	23.7	75.9	7.0	2.9	14.2	112.6
7	Baltimore, Md	70.5	1.7	------	2.8	2.3	0.1	3.2	8.2	1.8	9.4	69.5	14.0	16.5	50.9	3.5	11.0	34.7	78.2
8	Boston, Mass	68.6	10.6	0.2	0.7	0.6	0.5	0.8	7.3	3.6	7.1	69.6	11.3	19.1	64.6	3.9	11.2	20.3	98.5
9	Los Angeles, Calif	52.3	------	------	4.9	5.4	2.0	4.7	2.3	3.7	24.6	69.2	6.5	24.3	42.9	16.0	5.6	35.5	85.1
10	Pittsburgh, Pa	79.7	------	0.6	0.9	1.1	0.6	3.9	3.0	2.9	7.3	72.6	9.0	18.4	63.1	4.3	8.4	24.3	92.7
11	San Francisco, Calif	67.5	------	------	4.5	4.2	0.3	7.0	4.4	2.3	9.8	66.3	10.8	22.9	49.3	6.4	9.1	35.2	84.1
12	Buffalo, N. Y	68.1	2.7	------	2.2	5.4	0.4	6.4	2.9	3.6	8.4	78.4	7.3	14.3	64.7	4.1	6.4	24.7	87.9

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

13	Milwaukee, Wis	66.4	7.5	------	2.1	5.4	0.6	4.4	2.0	4.1	7.6	65.4	5.1	29.5	57.5	3.3	4.8	34.5	92.8
14	Washington, D. C	45.5	(1)	------	8.7	1.4	1.8	33.7	1.1	3.9	3.9	70.6	0.6	28.8	76.7	3.5	0.7	19.1	113.6
15	Newark, N. J	69.1	0.5	0.2	3.0	2.3	0.4	8.2	5.4	3.7	7.1	78.3	10.9	10.8	60.5	4.3	9.0	26.2	82.8
16	Minneapolis, Minn	73.2	0.6	------	1.4	9.9	0.7	4.3	2.3	3.4	4.2	68.1	9.6	22.3	52.3	2.0	7.6	38.1	79.7
17	Cincinnati, Ohio	62.2	0.8	------	3.9	2.1	1.0	4.2	13.2	4.3	8.4	61.7	18.2	20.1	59.6	5.5	19.2	15.7	105.6
18	New Orleans, La	48.0	------	0.8	6.3	2.1	0.7	8.3	4.2	5.4	24.2	117.9	19.9	(2)	57.5	10.2	11.4	20.9	57.4
19	Kansas City, Mo	64.4	------	------	4.4	9.8	0.2	3.0	4.7	3.9	9.7	72.0	5.2	22.8	62.3	5.7	4.9	27.0	94.6
20	Indianapolis, Ind	71.1	(1)	0.3	1.2	19.9	0.2	2.5	1.4	3.0	0.4	61.8	6.8	31.4	56.6	0.2	6.3	36.9	91.9
21	Rochester, N. Y	64.2	2.8	------	3.7	8.3	0.2	8.3	2.5	2.5	7.4	75.7	7.5	16.8	61.4	3.1	6.4	29.2	85.1
22	Seattle, Wash	38.1	------	(1)	0.3	19.8	1.1	4.1	0.7	2.0	33.8	59.2	10.2	30.6	33.8	21.3	9.5	35.4	93.2
23	Jersey City, N. J	69.8	0.5	0.1	4.2	1.0	0.2	7.3	5.5	2.4	9.0	73.9	17.1	9.0	57.2	3.4	14.0	25.3	82.1

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

24	Portland, Oreg	49.8	------	------	1.4	15.6	1.5	9.1	2.5	4.6	15.4	60.9	11.4	27.7	52.4	10.5	11.8	25.2	103.3
25	Denver, Colo	58.3	------	------	2.5	7.7	0.8	3.0	7.6	6.4	13.6	69.9	6.9	23.2	61.0	6.5	6.6	25.8	96.6
26	Toledo, Ohio	68.2	1.0	------	2.3	8.8	0.7	0.9	5.1	2.5	10.6	79.3	14.0	6.7	54.4	5.6	10.6	29.4	75.6
27	Columbus, Ohio	66.3	0.6	------	2.7	6.3	1.2	0.9	6.9	2.8	12.4	61.1	16.1	22.8	40.3	5.9	12.1	41.7	75.6
28	Louisville, Ky	65.4	------	------	6.6	5.8	0.6	6.2	2.3	2.3	10.8	68.5	6.2	25.3	58.7	4.1	5.7	31.5	91.6
29	Providence, R. I	75.3	------	0.6	0.6	0.8	0.3	1.0	7.0	3.2	11.2	70.1	9.8	20.1	62.6	3.2	9.2	25.0	93.9
30	St. Paul, Minn	59.1	0.3	------	5.1	10.7	0.6	11.1	3.2	2.8	7.1	65.8	9.8	24.4	49.2	5.3	8.1	37.4	82.8
31	Oakland, Calif	53.3	------	------	1.8	22.1	0.6	18.9	0.6	1.5	1.3	62.2	5.8	32.0	53.7	1.0	5.1	40.2	87.9
32	Atlanta, Ga	55.6	------	0.7	7.1	9.9	2.6	2.9	3.0	2.1	16.0	69.5	5.5	25.0	41.5	4.7	3.6	50.2	66.3
33	Akron, Ohio	67.6	0.4	------	1.9	11.1	1.5	1.0	4.0	1.2	11.4	58.3	16.5	25.2	44.1	2.6	13.2	40.1	80.1
34	Omaha, Nebr	54.9	------	------	1.3	9.8	0.6	1.7	3.8	1.5	26.4	59.2	12.3	28.5	37.5	13.8	10.6	38.1	86.7
35	Birmingham, Ala	42.5	------	------	17.2	12.3	4.7	16.0	1.8	3.5	2.0	68.3	13.2	18.5	55.0	1.5	10.9	32.6	82.8
36	Worcester, Mass	66.0	11.6	1.0	0.4	1.8	0.2	1.8	2.3	7.4	7.5	76.9	6.0	17.1	68.8	2.4	5.5	23.3	92.6
37	Syracuse, N. Y	62.4	2.8	------	2.1	12.9	0.9	6.9	1.6	1.9	8.4	68.8	10.6	20.6	56.1	3.3	9.2	31.5	86.2
38	Richmond, Va	52.2	0.1	0.9	7.9	1.2	1.2	3.3	6.2	0.9	25.9	74.6	13.8	11.6	42.7	9.8	9.7	37.9	70.3
39	San Antonio, Tex	80.0	------	------	1.1	0.7	0.6	11.7	2.7	2.8	0.5	69.7	12.0	18.3	61.0	0.2	10.6	28.2	87.9
40	Dallas, Tex	65.2	------	------	0.4	4.1	1.0	7.5	4.8	3.9	13.1	72.0	9.8	18.2	54.0	4.8	8.0	33.3	81.6
41	New Haven, Conn	86.7	1.1	1.1	0.5	0.7	0.9	3.6	2.5	2.9	0.1	78.0	6.4	15.6	70.6	0.1	5.8	23.5	90.6
42	Memphis, Tenn	63.5	------	------	5.1	2.9	1.5	8.5	2.7	3.0	12.8	75.6	18.1	6.3	40.3	3.4	10.5	45.9	57.7
43	Dayton, Ohio	69.0	0.7	------	3.7	6.0	2.2	1.7	3.9	3.4	9.3	68.9	11.4	19.7	50.0	2.4	8.7	39.0	76.0
44	Norfolk, Va	60.7	0.2	0.2	9.5	------	1.3	3.6	3.9	2.7	17.9	78.5	22.2	(2)	40.2	5.8	13.0	41.1	58.5
45	Houston, Tex	72.5	------	------	0.9	2.1	1.1	8.3	4.7	1.6	8.7	62.9	13.3	23.8	54.2	4.4	12.4	29.0	93.2
46	Youngstown, Ohio	67.9	0.8	------	2.1	12.5	1.6	1.2	3.7	2.1	8.2	64.3	14.5	21.2	49.5	4.2	12.1	34.2	83.5
47	Grand Rapids, Mich	65.0	------	------	1.1	12.3	0.7	6.9	1.5	3.3	9.2	65.4	5.0	29.6	48.9	3.8	4.1	43.2	80.8
48	Springfield, Mass	72.2	10.8	0.8	0.3	1.8	0.3	2.1	0.9	3.9	6.9	77.7	6.4	15.9	63.2	3.3	5.5	27.9	85.7

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

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

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923—Con.

[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. 28. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—				Revenue receipts
		General property	Special	Poll	Business and nonbusiness license										Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																		
49	Bridgeport, Conn	91.8	0.2	0.6	0.3	0.7	0.5	1.6	1.1	3.2	-------	67.3	7.8	24.9	73.0	-------	8.5	18.5	108.5
50	Fort Worth, Tex	70.3	-------	-------	0.3	-------	1.0	8.5	2.2	5.0	12.7	76.3	13.4	10.3	51.8	3.7	9.7	34.8	72.7
51	Scranton, Pa	79.6	-------	3.3	0.6	4.0	1.3	7.5	2.1	1.6	(2)	80.2	4.0	15.8	64.4	(2)	3.2	32.4	80.3
52	Paterson, N. J	71.6	0.5	0.2	4.9	2.8	0.3	11.4	5.2	3.1	-------	85.7	9.8	4.5	70.5	(2)	8.0	21.4	82.3
53	Hartford, Conn	67.1	10.5	1.6	0.2	2.0	0.9	1.4	2.4	3.7	10.3	73.9	8.4	17.7	66.1	8.1	8.4	17.3	100.5
54	Des Moines, Iowa	77.2	-------	-------	0.8	7.9	0.9	1.5	1.2	2.0	8.5	61.3	10.1	28.6	51.5	4.0	9.1	35.4	90.5
55	New Bedford, Mass	69.9	13.8	0.6	0.3	1.0	0.4	1.8	1.7	3.6	6.8	65.1	9.8	25.1	65.5	3.8	10.5	20.2	106.5
56	Trenton, N. J	61.5	0.5	0.6	2.7	5.1	0.2	9.5	6.3	2.6	11.0	80.8	7.9	11.3	55.6	6.0	6.0	32.3	76.3
57	Salt Lake City, Utah	65.1	-------	-------	2.2	8.8	0.8	11.8	1.5	2.0	7.8	61.1	10.1	28.8	61.8	4.3	10.9	23.0	108.3
58	Camden, N. J	59.2	0.5	0.3	5.9	4.4	0.3	9.1	6.3	1.5	12.5	82.9	10.9	6.2	61.9	4.6	8.8	24.8	80.1
59	Nashville, Tenn	56.3	-------	-------	0.5	6.3	2.0	13.7	4.5	4.2	12.6	61.6	14.1	24.3	52.3	5.2	13.2	29.4	93.2
60	Fall River, Mass	68.5	17.1	0.9	0.4	0.6	0.3	1.1	2.1	2.1	7.0	74.1	6.7	19.2	56.0	5.2	5.5	33.3	82.6
61	Albany, N. Y	66.9	3.6	-------	1.6	4.9	0.7	6.5	1.7	0.4	13.5	87.8	9.1	3.1	53.3	7.2	6.3	33.2	68.9
62	Wilmington, Del	57.4	(2)	-------	2.2	4.6	1.3	22.4	1.8	0.6	9.6	71.3	11.3	17.4	47.9	5.3	8.4	38.5	74.5
63	Kansas City, Kans	49.8	-------	-------	2.1	9.7	0.4	0.2	1.9	0.7	35.3	75.9	10.6	13.5	33.9	27.5	8.5	30.1	80.8
64	Lowell, Mass	72.6	12.6	0.3	0.3	0.9	0.6	2.0	0.6	2.2	7.8	74.7	6.8	18.5	74.6	7.9	7.5	10.0	110.5
65	Flint, Mich	66.0	-------	-------	0.4	8.8	0.6	5.7	1.8	6.1	10.6	61.4	11.1	27.5	44.1	4.3	8.7	42.9	78.8
66	Erie, Pa	68.4	-------	2.5	0.4	7.7	0.2	4.7	2.1	1.0	13.0	62.8	8.3	28.9	61.1	8.1	9.1	21.7	110.1
67	Cambridge, Mass	68.1	12.5	1.5	0.4	0.3	0.2	0.6	3.2	4.0	9.2	76.8	9.9	13.3	69.3	5.6	9.6	15.5	97.5
68	Reading, Pa	65.1	-------	2.2	2.9	4.4	0.2	6.7	1.4	1.6	15.3	74.5	5.7	19.8	57.7	7.2	5.0	30.2	87.0

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69	Yonkers, N. Y.	74.9	3.3	-------	2.6	3.1	0.3	6.5	1.1	0.4	7.9	66.4	10.1	23.5	52.2	3.8	8.6	35.5	84.3
70	Duluth, Minn.	56.7	0.3	-------	1.1	16.5	1.8	3.6	1.4	0.8	17.9	60.4	8.0	31.6	46.0	9.3	7.4	37.4	91.5
71	Spokane, Wash.	56.3	-------	-------	0.5	5.2	1.5	17.3	2.1	6.3	10.8	70.1	7.2	22.7	74.6	4.0	8.1	13.3	112.1
72	Elizabeth, N. J.	67.1	0.2	0.4	3.2	9.3	0.1	10.6	6.3	2.5	0.1	76.3	8.3	15.4	60.7	0.1	6.6	32.6	79.7
73	Utica, N. Y.	72.7	3.8	-------	2.2	9.5	0.6	8.2	1.9	1.0	0.2	75.3	6.7	18.0	56.9	-------	5.1	38.0	75.6
74	Lynn, Mass.	71.5	10.0	0.8	0.3	0.7	0.7	0.7	1.1	3.8	10.3	73.6	7.0	19.4	64.3	5.6	6.6	23.5	94.8
75	Tacoma, Wash.	34.9	-------	-------	0.7	5.9	2.0	12.4	2.6	2.9	38.6	56.6	7.1	36.3	51.9	14.0	8.3	25.8	116.4
76	Jacksonville, Fla.	46.1	-------	(2)	2.2	4.1	1.9	0.9	2.9	1.8	39.7	78.8	12.7	8.5	40.0	15.3	8.9	35.8	70.2

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

77	Oklahoma City, Okla.	63.2	-------	-------	2.2	17.6	0.9	2.9	3.6	2.3	7.3	60.9	11.0	28.1	41.5	5.0	8.4	45.1	76.3
78	Canton, Ohio	73.2	0.3	-------	2.9	5.6	3.8	0.9	3.3	2.7	7.3	56.1	17.6	26.3	49.1	4.4	16.8	29.7	95.5
79	Somerville, Mass.	71.0	9.5	1.6	0.6	2.7	0.3	0.8	0.5	3.3	9.5	83.2	7.4	9.4	66.8	3.3	6.3	23.6	84.3
80	Schenectady, N. Y.	75.8	2.6	-------	2.8	3.2	0.3	8.4	0.8	1.5	4.6	69.8	7.1	23.1	58.0	3.0	6.2	32.8	87.4
81	Waterbury, Conn.	84.7	0.4	1.1	0.4	1.3	0.6	2.5	0.9	0.8	7.3	82.1	13.6	4.3	68.6	1.5	11.6	18.3	85.3
82	Tulsa, Okla.	61.2	-------	-------	2.8	21.5	2.0	1.7	3.5	0.5	6.9	43.9	8.1	48.0	28.5	3.3	5.8	62.4	72.2
83	Lawrence, Mass.	64.9	19.3	0.6	0.3	0.4	0.5	1.6	1.2	4.2	7.0	77.1	6.2	16.7	68.2	5.5	5.9	20.4	95.5
84	Fort Wayne, Ind.	50.4	-------	0.7	0.5	22.8	0.3	2.4	0.7	0.9	21.3	61.3	3.3	35.4	42.9	12.7	3.0	41.4	90.7
85	El Paso, Tex.	58.5	-------	-------	1.5	11.4	0.3	9.1	2.6	1.9	14.8	64.8	12.2	23.0	45.4	5.6	9.6	39.4	78.7
86	Evansville, Ind.	66.3	-------	0.7	1.3	12.1	0.2	3.8	1.6	1.7	12.4	66.6	4.5	28.9	52.3	6.3	4.0	37.4	88.0
87	Savannah, Ga.	62.7	-------	-------	13.3	0.7	2.1	3.1	1.0	3.8	13.3	75.0	8.2	16.8	77.0	7.9	9.3	5.8	113.2
88	Knoxville, Tenn.	60.9	-------	0.1	2.4	3.7	1.2	9.0	0.1	4.0	18.5	81.9	24.1	(1)	55.6	6.5	18.3	19.6	75.8
89	Allentown, Pa.	62.6	-------	4.5	2.2	11.9	0.1	7.5	1.9	0.9	8.5	69.8	7.3	22.9	54.5	4.1	6.1	35.3	83.8
90	San Diego, Calif.	50.4	-------	-------	1.5	17.3	0.7	12.1	1.7	2.6	13.7	56.4	9.2	34.4	44.6	8.5	8.7	38.2	94.2
91	Bayonne, N. J.	66.4	0.1	(2)	1.9	0.3	0.1	12.8	3.0	0.6	14.7	90.7	15.6	(1)	64.8	10.0	12.9	12.3	82.5
92	Manchester, N. H.	74.6	7.1	3.4	4.0	0.3	0.9	-------	0.8	1.0	8.0	78.0	8.8	13.2	52.3	6.5	6.7	34.5	75.4
93	Harrisburg, Pa.	70.4	-------	1.1	1.6	3.5	0.2	6.7	5.0	1.4	10.1	72.1	9.0	18.9	50.7	3.6	6.8	38.8	75.4
94	Peoria, Ill.	83.5	-------	-------	2.9	4.7	0.5	4.2	1.2	2.9	0.2	80.5	4.1	15.4	74.7	0.1	3.8	21.5	92.9
95	Wichita, Kans.	71.0	-------	-------	2.6	18.0	1.3	0.7	2.9	3.1	0.4	54.2	10.3	35.5	44.7	0.3	8.6	46.4	83.1
96	St. Joseph, Mo.	80.1	-------	-------	8.6	-------	1.3	4.6	3.9	1.4	0.2	75.8	3.0	21.2	78.8	(2)	3.1	18.0	104.0
97	Sioux City, Iowa	72.9	-------	-------	1.6	10.0	0.8	1.4	2.3	1.9	9.1	67.8	7.1	25.1	63.3	5.7	7.2	23.9	101.6
98	South Bend, Ind.	66.2	-------	0.4	0.4	16.8	0.3	3.7	1.1	1.6	9.5	69.9	5.7	24.4	62.7	4.2	5.5	27.6	95.7
99	Wilkes-Barre, Pa.	79.2	-------	6.5	1.5	3.0	0.8	6.8	0.5	1.6	0.2	81.5	5.7	12.8	72.7	0.2	5.1	21.9	89.5
100	Binghamton, N. Y.	65.6	3.8	-------	1.5	5.5	0.6	11.4	1.2	4.8	5.7	79.2	4.1	16.7	70.6	4.7	3.9	20.8	95.1
101	Portland, Me.	70.1	1.5	1.5	1.5	1.4	0.1	4.5	3.3	4.0	12.2	73.6	11.6	14.8	62.3	5.6	10.7	21.4	92.2
102	Rockford, Ill.	71.5	-------	-------	2.0	9.8	0.5	3.9	0.7	4.2	7.5	67.0	5.9	27.1	51.2	5.2	4.9	38.7	84.2
103	Troy, N. Y.	69.9	4.1	-------	1.8	5.0	0.2	7.3	0.8	0.3	10.6	78.3	8.0	13.7	57.4	3.0	6.1	33.4	77.1
104	Charleston, S. C.	46.7	-------	0.2	4.8	-------	0.5	5.3	4.1	1.6	36.7	78.1	13.1	8.8	41.7	19.2	10.2	29.0	77.9
105	Little Rock, Ark.	58.9	-------	0.8	13.0	10.3	5.0	5.6	2.7	2.7	0.9	80.5	9.4	10.1	54.9	0.7	6.5	37.9	69.0
106	Johnstown, Pa.	75.3	-------	6.1	2.3	3.1	1.4	7.5	3.6	0.7	(2)	73.5	9.8	16.7	55.7	(2)	7.5	36.8	75.9

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

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

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923—Con.

[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. 28. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—												PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	Payments for—				
		General property	Special	Poll	Business and nonbusiness license										Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	Revenue receipts
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																	
107	Sacramento, Calif	42.2	------	------	1.7	27.6	1.3	16.0	1.2	3.8	6.1	54.6	8.8	36.6	40.4	2.6	6.9	50.0	78.8
108	East St. Louis, Ill	65.8	------	------	6.1	19.9	1.0	4.5	0.3	2.4	------	64.6	10.1	25.3	61.6	------	9.6	28.8	95.4
109	Brockton, Mass	70.7	10.3	1.1	0.5	2.2	0.2	0.2	0.9	6.5	7.3	69.0	8.1	22.9	70.7	4.8	8.8	15.7	109.4
110	Terre Haute, Ind	79.3	------	0.5	1.2	7.3	0.4	4.9	1.3	3.1	1.8	73.4	4.2	22.4	69.9	2.0	4.1	24.0	98.0
111	Saginaw, Mich	67.8	------	------	0.4	8.0	0.5	8.2	4.9	2.5	7.8	68.9	8.9	22.2	46.5	4.4	6.6	42.6	73.8
112	Gary, Ind	69.6	------	------	0.7	23.8	0.4	3.2	0.6	1.4	0.4	61.2	3.6	35.2	53.9	0.2	3.1	42.8	88.3
113	Pawtucket, R. I	73.3	------	0.6	0.7	1.0	0.5	1.0	3.6	2.2	17.1	62.7	12.9	24.4	52.2	5.3	11.8	30.6	91.8
114	Hoboken, N. J	69.2	0.3	(1)	2.2	4.8	0.1	8.3	2.6	0.6	11.8	79.7	17.4	2.9	67.7	11.8	17.4	3.1	99.7
115	Long Beach, Calif	44.2	------	------	2.4	13.0	1.0	12.9	12.9	2.1	11.6	57.4	6.0	36.6	40.9	7.8	5.1	46.3	84.8
116	Passaic, N. J	74.9	0.7	0.1	2.8	3.1	0.5	12.5	4.4	1.1	(1)	85.1	11.6	3.3	57.5	------	7.8	34.6	67.6
117	Springfield, Ohio	65.7	1.1	------	2.2	8.1	1.0	1.8	3.7	5.7	10.6	68.0	10.6	21.4	58.4	4.5	9.8	27.3	92.5
118	Chester, Pa	71.7	------	2.8	2.0	9.3	0.9	8.3	2.6	2.2	0.2	65.9	11.6	22.5	51.4	0.1	9.1	39.4	78.1
119	Hamtramck, Mich	71.4	------	------	0.5	6.6	2.1	5.9	1.5	1.6	10.3	71.2	8.2	20.6	42.9	9.9	6.1	41.0	74.3
120	Altoona, Pa	63.9	------	------	2.9	12.8	0.5	7.4	1.0	2.6	9.0	65.0	7.0	28.0	54.8	3.6	6.3	35.3	89.9
121	Racine, Wis	73.2	4.1	------	1.8	0.9	0.4	3.8	1.5	2.8	11.5	66.2	7.5	26.3	73.6	6.2	9.0	11.2	120.5
122	Lansing, Mich	46.6	------	------	0.2	5.2	0.3	3.3	1.4	2.4	40.5	60.5	5.7	33.8	27.5	22.9	4.8	44.9	83.2
123	New Britain, Conn	75.5	0.6	2.8	0.3	1.6	1.2	2.6	2.0	4.4	9.7	80.9	9.2	9.9	62.2	6.9	7.9	23.0	85.4
124	Mobile, Ala	58.9	------	0.4	10.9	3.3	1.5	6.1	2.1	1.4	15.3	77.6	10.6	11.8	62.0	7.2	9.4	21.3	89.3
125	Berkeley, Calif	59.5	------	------	1.4	10.4	(1)	20.2	2.3	6.1	0.1	72.1	6.3	21.6	68.7	0.2	6.0	25.2	95.4
126	Springfield, Ill	57.2	------	------	1.2	13.6	0.2	3.0	1.4	1.6	21.9	63.8	3.3	32.9	46.9	11.5	3.1	38.6	91.5

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127	Holyoke, Mass	44.7	11.8	0.8	0.1	0.3	0.5	1.7	1.5	1.9	36.7	84.6	4.9	10.5	51.1	24.7	4.4	19.8	89.6
128	Highland Park, Mich	71.3	------	------	0.3	4.6	0.7	3.7	2.3	7.7	9.4	72.1	9.6	18.3	67.8	6.2	9.9	16.1	102.6
129	Davenport, Iowa	65.7	------	------	1.2	27.5	0.4	1.2	0.8	2.4	0.8	51.9	4.0	44.1	51.8	0.4	4.0	43.8	100.5
130	Chattanooga, Tenn	70.4	------	------	------	5.4	1.3	14.2	2.1	6.0	0.6	77.7	18.9	3.4	64.2	0.6	15.8	19.5	83.3
131	Bethlehem, Pa	66.8	------	3.2	1.1	3.7	1.8	6.5	2.5	1.0	13.4	59.9	18.2	21.9	51.9	3.9	17.0	27.2	93.2
132	Lincoln, Nebr	62.4	------	0.4	1.0	15.1	0.5	2.3	1.5	2.2	14.5	64.9	6.6	28.5	37.2	8.7	4.7	49.4	70.7
133	Niagara Falls, N. Y	65.6	4.4	------	2.3	8.5	0.8	6.5	4.3	1.6	6.0	61.6	10.1	28.3	39.1	2.5	6.8	51.7	67.5
134	Covington, Ky	65.3	------	------	7.1	0.5	0.8	4.8	0.5	1.1	19.8	70.0	10.3	19.7	56.5	10.4	9.8	23.3	95.6
135	Haverhill, Mass	69.8	10.2	1.2	0.4	0.8	0.3	1.3	1.6	5.6	8.7	83.0	3.9	13.1	82.8	4.7	4.2	8.3	105.5
136	Portsmouth, Va	49.9	------	0.2	9.8	------	1.9	5.2	7.1	1.1	24.9	73.9	24.2	1.9	52.4	8.2	19.8	19.6	82.0
137	Huntington, W. Va	74.6	------	0.6	1.4	18.1	1.8	(1)	1.7	0.7	0.9	58.9	6.0	35.1	57.0	0.5	5.8	36.7	97.5
138	East Orange, N. J	67.1	0.1	0.4	3.4	3.6	0.1	9.1	5.3	1.8	9.1	74.4	12.0	13.6	49.0	3.7	8.5	38.8	70.8
139	Macon, Ga	56.3	------	------	10.6	0.9	2.1	3.6	2.3	5.3	18.9	78.7	6.7	14.6	75.0	13.3	7.5	4.2	112.2
140	Wheeling, W. Va	68.8	------	0.6	2.3	7.2	1.2	0.4	5.8	0.9	12.8	75.3	10.0	14.7	57.3	11.4	9.1	22.1	91.3
141	Cicero, Ill	58.7	------	------	8.5	17.4	0.1	3.8	1.3	0.2	10.0	64.4	7.9	27.7	41.4	5.6	5.8	47.2	73.0
142	Roanoke, Va	62.7	0.8	1.8	14.1	2.7	4.3	4.6	3.1	3.2	2.8	68.8	11.7	19.5	60.7	0.6	10.4	28.2	89.2
143	Tampa, Fla	75.2	------	0.2	7.9	0.4	2.1	2.0	3.5	8.4	0.2	75.2	13.2	11.6	70.3	0.8	12.5	16.4	94.5
144	Lancaster, Pa	59.0	------	0.8	2.6	2.1	0.2	7.5	1.4	2.8	23.6	88.2	5.6	6.2	70.7	13.0	5.3	10.9	94.9
145	Winston-Salem, N. C	50.6	0.1	0.4	2.7	11.9	2.6	14.0	1.3	4.5	12.0	59.6	20.5	19.9	26.1	3.0	10.0	60.9	48.9
146	Shreveport, La	54.8	------	0.4	7.0	15.5	2.7	5.3	2.6	1.7	10.2	53.2	10.2	36.6	36.5	3.6	7.7	52.2	75.4
147	Jackson, Mich	61.9	------	------	0.4	8.8	0.6	7.2	2.1	8.8	10.2	71.0	8.6	20.4	59.8	5.3	7.9	27.0	91.8
148	Augusta, Ga	61.5	------	------	7.2	7.0	1.5	3.5	1.2	6.2	11.9	75.9	7.4	16.7	65.6	6.1	6.9	21.4	94.5
149	Fresno, Calif	50.5	------	------	4.0	16.9	2.4	22.7	0.5	2.8	0.2	64.0	4.9	31.1	65.3	0.3	5.1	29.3	102.6
150	Quincy, Mass	70.5	7.8	0.6	0.3	2.9	2.5	1.0	1.5	3.8	9.1	66.6	8.9	24.5	69.0	3.5	9.7	17.9	108.8
151	Pasadena, Calif	40.8	------	------	1.3	13.5	0.7	10.0	1.2	3.2	29.3	61.9	3.3	34.8	35.6	11.5	2.5	50.4	76.1
152	Topeka, Kans	71.4	------	------	1.8	8.6	0.8	0.9	2.3	2.2	12.1	70.0	6.4	23.6	59.4	7.5	6.1	27.0	95.6
153	Atlantic City, N. J	69.6	0.2	(1)	6.3	0.6	0.2	6.8	7.5	2.2	6.5	75.9	13.8	10.3	58.7	3.0	11.2	27.2	81.3
154	Kalamazoo, Mich	72.0	------	------	0.5	7.2	0.7	5.8	1.6	2.5	9.7	65.4	6.8	27.8	51.6	4.7	5.8	37.8	86.1
155	Lakewood, Ohio	69.0	0.4	------	2.5	13.2	1.6	1.2	3.7	0.5	8.0	61.3	16.9	21.8	45.8	5.9	14.3	34.0	84.3
156	Malden, Mass	70.5	9.7	1.7	0.5	2.8	0.2	0.9	2.3	3.6	7.8	75.9	8.7	15.4	70.4	4.0	8.5	17.1	98.0
157	Charlotte, N. C	50.6	0.1	0.3	5.2	11.7	0.7	11.3	1.0	1.5	17.6	57.3	11.0	31.7	29.3	5.0	6.6	59.0	60.0

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

158	Cedar Rapids, Iowa	75.2	------	------	1.0	9.2	0.9	1.9	0.5	2.3	9.0	65.7	6.9	27.4	46.1	5.6	5.4	43.0	78.5
159	Wichita Falls, Tex	69.3	------	------	0.3	------	2.3	5.4	5.1	3.3	14.4	43.6	32.4	24.0	18.8	3.2	16.3	61.6	50.5
160	York, Pa	63.7	------	2.3	2.9	8.3	0.4	7.6	5.4	9.2	------	65.2	5.1	29.7	71.8	------	5.6	22.6	110.0
161	Elmira, N. Y	60.8	3.4	------	1.8	6.8	0.7	9.1	2.2	1.1	14.0	71.6	8.1	20.3	57.5	5.7	7.1	29.7	88.3
162	Newton, Mass	67.3	13.7	0.8	0.9	3.9	0.2	2.0	2.2	2.5	6.5	81.9	8.4	9.7	68.8	2.9	7.3	20.9	87.6

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

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923—Con.

[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. 28. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—				Revenue receipts
		General property	Special	Poll	Business and non-business license										Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																		
163	Bay City, Mich	57.7	-------	-------	0.1	3.4	0.2	7.5	3.7	1.7	25.7	70.4	12.8	16.8	39.2	10.4	9.0	41.3	70.5
164	McKeesport, Pa	65.3	-------	1.2	0.8	3.4	2.2	6.5	2.2	3.1	15.3	86.1	7.1	6.8	69.4	8.2	6.4	16.0	90.1
165	New Castle, Pa	72.3	-------	4.8	2.4	6.3	1.6	8.0	1.4	3.0	0.3	74.0	6.1	19.9	58.2	-------	4.8	37.0	78.7
166	Decatur, Ill	59.2	-------	-------	0.8	24.3	1.0	3.3	1.4	2.5	7.5	56.9	7.8	35.3	57.7	6.8	8.8	26.7	113.4
167	Oak Park, Ill	63.5	-------	-------	6.1	15.0	1.1	2.1	1.4	0.7	10.2	69.7	9.8	20.5	43.0	4.9	6.7	45.5	68.6
168	Chelsea, Mass	76.3	8.4	0.9	0.4	0.4	0.4	1.1	1.8	3.4	6.9	77.9	10.3	11.8	74.8	2.1	10.2	13.0	98.6
169	Kenosha, Wis	77.5	2.3	-------	1.5	1.7	0.6	5.6	1.7	1.6	7.5	64.4	4.5	31.1	52.5	7.5	4.2	35.8	93.1
170	Hammond, Ind	52.5	-------	0.4	0.9	33.7	0.3	3.0	0.5	1.5	7.2	62.1	5.5	32.4	42.6	5.4	4.3	47.8	77.3
171	Galveston, Tex	53.0	-------	-------	0.7	0.1	0.8	17.4	4.8	10.0	13.2	62.7	14.7	22.6	67.6	10.2	18.3	4.0	124.0
172	Mount Vernon, N. Y	70.1	4.0	-------	0.7	1.5	0.3	8.6	2.3	1.5	11.0	81.6	11.5	6.9	65.2	4.9	9.9	20.0	85.9
173	Beaumont, Tex	64.4	-------	0.4	0.5	4.2	1.3	7.8	4.7	1.9	14.8	65.4	11.3	23.3	47.9	10.2	10.0	31.9	88.8
174	Woonsocket, R. I	71.4	-------	0.8	0.8	3.3	0.1	1.7	7.1	2.2	12.7	68.2	21.3	10.5	55.5	5.0	18.9	20.6	88.7
175	Pittsfield, Mass	70.3	13.1	1.2	0.2	3.6	0.7	1.1	0.2	1.8	7.7	67.2	6.9	25.9	70.0	1.5	7.4	21.1	106.5
176	Perth Amboy, N. J	60.3	0.2	(2)	1.6	6.2	0.5	6.5	3.7	6.9	20.0	68.9	15.4	15.7	56.4	12.2	15.3	16.0	99.6
177	Montgomery, Ala	34.4	-------	-------	17.9	16.7	3.0	9.1	0.4	3.9	14.6	63.3	12.4	24.3	71.0	9.5	15.7	3.7	127.2
178	Stockton, Calif	51.8	-------	-------	4.4	16.1	3.0	19.4	2.4	1.8	1.1	60.6	7.3	32.1	51.3	0.4	6.2	42.1	85.3
179	Medford, Mass	76.8	7.7	0.7	0.3	2.7	0.2	0.9	1.6	1.9	7.3	69.7	8.3	22.0	60.6	3.8	7.7	28.0	92.2
180	Lima, Ohio	58.1	2.6	-------	3.0	8.7	1.0	1.4	4.7	2.5	17.8	55.0	22.5	22.5	24.9	4.2	11.9	58.9	53.0
181	Charleston, W. Va	89.5	-------	0.5	2.6	1.4	1.1	0.1	2.6	1.6	0.7	75.6	11.2	13.2	47.0	0.4	7.0	45.6	62.7
182	Lexington, Ky	73.2	-------	-------	9.8	2.6	0.9	5.1	4.6	2.9	0.8	77.9	9.2	12.9	63.4	0.2	7.5	29.0	81.6
183	Greensboro, N. C	42.8	-------	0.3	5.3	14.0	1.8	11.5	5.2	2.5	16.5	75.5	12.2	12.3	22.3	9.7	5.2	62.8	42.4

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184	Pueblo, Colo	51.5	-------	-------	1.0	16.3	1.8	9.2	1.1	0.9	18.1	68.8	13.0	18.2	47.0	13.6	11.4	28.0	88.1
185	Salem, Mass	72.7	10.5	0.9	0.1	0.5	0.1	2.1	0.9	3.9	8.3	73.3	6.2	20.5	77.6	6.1	7.1	9.2	114.2
186	Madison, Wis	67.5	3.8	-------	1.4	7.4	0.3	4.9	2.1	2.3	10.4	60.5	7.8	31.7	53.1	5.4	7.5	34.0	96.7
187	Everett, Mass	68.8	11.9	1.4	0.2	0.9	0.3	2.9	1.5	2.4	9.6	72.6	9.1	18.3	60.1	2.7	7.9	29.2	86.6
188	Butte, Mont	65.0	-------	1.7	1.6	15.0	3.4	9.9	2.5	1.1	-------	78.4	12.2	9.4	84.3	-------	13.1	2.6	107.5
189	Fitchburg, Mass	63.2	13.6	1.2	0.4	0.8	0.3	0.8	1.6	10.3	7.8	78.7	6.4	14.9	68.6	4.9	6.0	20.5	93.4
190	East Chicago, Ind	62.2	-------	0.5	1.3	31.2	0.6	3.0	0.8	0.4	-------	55.9	3.8	40.3	57.1	-------	3.9	39.0	102.1
191	San Jose, Calif	29.2	-------	-------	1.2	47.0	1.1	17.6	0.5	3.5	-------	42.4	2.7	54.9	45.0	-------	2.8	52.2	106.2
192	Williamsport, Pa	64.7	-------	4.4	2.2	12.9	1.0	7.8	1.3	4.5	1.2	65.3	4.7	30.0	67.6	0.1	4.9	27.4	103.7
193	West Hoboken, N. J	67.8	1.2	0.2	3.5	0.9	0.2	20.5	4.5	1.3	-------	95.3	11.2	(1)	83.6	-------	9.8	6.6	87.7
194	Evanston, Ill	68.6	-------	-------	4.7	8.7	0.9	1.8	1.2	2.5	11.5	72.4	2.9	24.7	54.0	3.9	2.3	39.8	79.9
195	Hamilton, Ohio	38.9	0.5	-------	1.6	10.3	1.0	0.6	1.1	0.5	45.4	66.9	12.5	20.6	32.5	31.4	11.9	24.1	95.6
196	Brookline, Mass	68.4	19.8	0.9	0.2	0.3	(2)	0.4	0.3	3.2	6.3	87.2	5.5	7.3	75.8	4.5	5.1	14.6	92.1
197	Jamestown, N. Y	48.6	2.2	-------	3.1	6.3	1.3	6.6	0.8	3.4	27.8	68.6	7.8	23.6	53.5	12.6	7.5	26.4	96.4
198	Springfield, Mo	76.7	-------	0.9	7.1	2.0	1.2	8.4	2.1	1.3	0.3	84.2	2.3	13.5	69.5	0.4	1.9	28.1	83.1
199	Waco, Tex	69.9	-------	-------	0.6	-------	1.4	10.0	2.7	1.5	13.9	77.7	12.2	10.1	60.8	6.9	10.6	21.7	87.1
200	Muskegon, Mich	65.2	-------	-------	0.6	6.0	0.7	7.5	8.4	2.9	8.8	60.8	8.4	30.8	48.1	5.4	7.4	39.2	87.9
201	Lorain, Ohio	68.1	0.1	-------	1.4	9.9	3.2	1.2	2.2	0.8	13.2	63.5	16.2	20.3	54.0	5.6	15.2	25.3	93.9
202	Muncie, Ind	56.2	-------	0.3	0.2	35.6	0.2	3.7	0.5	1.9	1.5	46.8	4.0	49.2	46.3	1.1	4.0	48.5	101.5
203	Pontiac, Mich	70.0	-------	-------	0.4	8.5	0.5	4.6	1.8	4.7	9.5	58.3	11.6	30.1	59.5	7.9	13.4	19.3	115.4
204	Chicopee, Mass	56.4	14.1	1.0	0.3	1.0	0.3	1.3	0.4	0.8	24.3	73.8	5.1	21.1	54.3	15.8	4.8	25.1	95.0
205	Joliet, Ill	62.0	-------	-------	2.7	18.8	0.7	3.5	1.1	0.9	10.3	64.2	7.0	28.8	51.6	6.2	6.3	35.8	90.1
206	Columbia, S. C	55.4	-------	0.7	8.7	6.6	2.5	6.7	0.5	0.8	18.1	73.8	13.5	12.7	63.6	10.9	13.6	11.9	100.9
207	Superior, Wis	71.5	2.8	-------	7.4	6.8	5.1	4.9	1.1	0.5	-------	83.6	6.7	9.7	69.1	(2)	5.5	25.4	82.6
208	Dubuque, Iowa	71.9	-------	-------	1.0	12.5	1.1	1.9	0.3	1.5	9.8	61.2	6.7	32.1	35.9	4.2	4.4	55.6	65.4
209	Battle Creek, Mich	74.9	-------	-------	0.1	5.3	0.5	6.5	0.9	3.7	8.0	67.5	5.0	27.5	64.9	4.2	5.1	25.8	102.4
210	Aurora, Ill	60.0	-------	-------	3.0	14.6	0.9	3.3	1.7	3.6	13.0	74.3	4.0	21.7	49.7	9.3	3.2	37.8	79.4
211	Waterloo, Iowa	81.6	-------	0.8	0.7	1.5	1.0	1.5	0.3	1.6	11.1	72.0	10.2	17.8	62.9	4.5	9.6	23.0	93.7
212	New Rochelle, N. Y	79.0	4.3	-------	0.9	2.5	0.2	9.0	1.2	2.7	0.1	78.1	6.7	15.2	66.2	(2)	5.7	28.1	84.8
213	Stamford, Conn	90.9	0.3	0.1	1.0	1.2	0.8	1.8	1.9	2.2	-------	77.2	9.7	13.1	77.0	-------	9.7	13.3	99.7
214	Taunton, Mass	51.0	10.7	0.7	0.3	0.4	0.2	0.7	2.1	3.7	30.2	72.0	6.8	21.2	49.7	20.5	6.6	23.2	97.5
215	Council Bluffs, Iowa	58.3	-------	0.5	1.0	21.1	0.3	1.4	1.4	2.3	13.8	52.5	4.9	42.6	41.3	7.3	4.5	46.8	92.7
216	Portsmouth, Ohio	63.3	-------	-------	2.5	6.6	2.4	1.4	2.3	4.0	17.6	65.1	13.0	21.9	41.8	7.1	9.8	41.3	75.1
217	Rock Island, Ill	59.9	-------	-------	1.1	23.8	1.9	3.2	0.4	1.4	8.3	56.9	5.9	37.2	47.1	4.6	5.4	43.0	90.7
218	Poughkeepsie, N. Y	63.4	5.1	-------	0.9	4.8	0.4	7.0	2.1	3.9	12.5	76.4	10.7	12.9	49.8	5.0	7.7	37.4	71.8
219	Quincy, Ill	58.6	-------	-------	1.1	22.2	0.3	2.5	1.2	1.1	12.9	58.1	1.6	40.3	43.8	6.9	1.4	47.8	87.3
220	Austin, Tex	46.8	-------	-------	0.3	-------	0.6	8.6	1.3	3.0	39.3	73.1	8.2	18.7	49.2	24.2	8.3	18.3	100.5
221	Auburn, N. Y	65.2	2.9	-------	2.2	5.9	0.2	8.6	1.1	2.6	11.4	77.2	4.3	18.5	67.6	7.4	4.1	20.8	97.2
222	New Brunswick, N. J	57.1	0.3	-------	1.9	9.3	0.2	6.4	3.9	9.2	11.7	75.9	10.9	13.2	66.4	8.8	10.8	14.0	99.1

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

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

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1923—Con.

[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. 28. For amounts on which percentages are based, see Tables 3 and 4]

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises				Payments for—				Revenue receipts
		General property	Special	Poll	Business and nonbusiness license										Expenses of general departments	Expenses of public service enterprises	Interest	Outlays	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																		
223	Easton, Pa	81.5	-------	3.2	3.0	0.2	0.8	7.7	1.4	1.8	0.3	86.7	6.8	6.5	80.3	-------	6.3	13.4	92.6
224	Newport News, Va	71.6	(1)	0.4	11.7	-------	3.1	5.7	3.5	2.0	1.9	88.4	14.0	(2)	55.5	0.2	8.8	35.6	63.0
225	Danville, Ill	50.0	-------	-------	1.3	44.3	0.8	3.0	0.3	0.4	-------	44.4	5.1	50.5	38.8	-------	4.5	56.7	87.6
226	Ogden, Utah	50.4	-------	-------	1.1	19.4	2.1	14.2	0.7	1.9	10.3	58.8	14.4	26.8	40.6	2.4	10.5	46.5	73.1
227	Wilmington, N. C	69.5	-------	1.8	8.5	2.3	0.7	0.4	1.4	2.5	12.8	78.8	15.7	5.5	46.7	6.5	10.6	36.3	67.5
228	Hazleton, Pa	70.8	-------	5.6	0.5	7.5	0.9	11.0	1.1	2.6	-------	73.6	8.8	17.6	72.5	-------	8.7	18.8	98.6
229	Orange, N. J	63.8	0.2	(1)	2.4	4.4	0.1	12.3	5.7	1.5	9.6	74.1	10.7	15.2	71.8	4.5	11.0	12.7	103.0
230	Kokomo, Ind	69.3	-------	0.5	0.2	21.1	0.4	4.6	0.2	2.9	0.9	59.8	3.4	36.8	64.0	1.0	3.7	31.3	108.7
231	Amsterdam, N. Y	57.6	3.7	-------	6.8	5.2	0.2	10.2	2.1	0.5	13.6	75.4	5.3	19.3	55.7	4.2	4.2	35.9	79.4
232	Petersburg, Va	63.1	0.2	0.2	11.3	0.1	1.3	5.8	7.6	1.3	9.2	76.5	18.6	4.9	52.5	5.9	14.2	27.4	76.3
233	Pensacola, Fla	64.4	-------	0.6	8.1	2.6	5.3	3.2	2.0	3.2	10.7	73.5	19.7	6.8	55.7	7.7	17.0	19.6	86.2
234	Norristown, Pa	74.6	-------	8.7	1.2	0.5	0.2	7.2	4.7	2.5	0.3	71.0	5.5	23.5	71.0	0.2	5.6	23.2	100.4
235	Lewiston, Me	72.8	0.8	2.3	0.8	0.2	1.3	6.4	1.5	3.8	10.1	68.8	6.4	24.8	64.1	5.3	6.4	24.2	100.9
236	Oshkosh, Wis	66.1	3.6	-------	1.9	6.4	0.5	4.2	1.5	2.2	13.6	83.5	3.1	13.4	60.6	10.6	2.6	26.1	85.2
237	Green Bay, Wis	62.8	2.3	-------	2.6	8.9	0.9	5.6	2.1	4.0	10.9	65.5	4.9	29.6	47.6	5.6	4.0	42.8	81.2
238	Columbus, Ga	50.6	-------	0.7	8.8	7.0	2.2	2.9	0.6	13.7	13.5	64.4	5.9	29.7	68.9	5.9	6.8	18.4	116.2
239	Watertown, N. Y	63.2	5.2	-------	2.1	1.5	0.4	10.8	1.0	4.7	11.1	75.9	6.6	17.5	56.4	5.3	5.4	32.9	81.2
240	Moline, Ill	60.3	-------	-------	1.1	19.3	0.6	2.7	0.2	6.5	9.1	62.4	5.2	32.4	47.0	5.5	4.4	43.0	84.2

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241	Sheboygan, Wis	54.9	3.0	-------	2.2	21.8	0.3	3.5	1.4	0.8	12.0	65.0	4.6	30.4	50.2	2.6	3.7	43.4	81.4
242	Waltham, Mass	72.4	12.0	1.0	0.3	0.7	0.5	1.8	1.1	2.5	7.7	64.4	5.8	29.8	60.6	4.9	5.9	28.6	101.8
243	Newport, R. I	87.0	-------	0.2	0.8	-------	0.1	3.3	6.3	2.2	0.1	84.3	9.0	6.7	83.2	0.3	8.9	7.5	99.1
244	Muskogee, Okla	66.6	-------	-------	2.7	0.8	1.4	1.9	6.3	5.3	15.0	65.4	15.9	18.7	56.6	5.2	15.1	23.1	94.5
245	Newburgh, N. Y	63.4	3.8	-------	2.4	1.5	0.3	9.6	1.2	3.9	13.8	90.3	5.9	3.8	65.2	4.5	4.6	25.8	77.1
246	La Crosse, Wis	70.7	3.6	-------	1.8	6.1	0.5	4.6	2.9	2.1	7.6	67.9	5.7	26.4	50.0	3.3	4.5	42.2	78.5
247	Lynchburg, Va	50.9	0.9	0.9	14.9	2.3	1.1	3.9	3.8	5.3	16.0	64.5	11.8	23.7	62.0	4.1	12.1	21.8	102.6
248	Colorado Springs, Colo	60.3	-------	-------	1.3	14.5	0.4	1.9	6.9	3.6	11.3	57.2	8.0	34.8	48.9	3.6	7.3	40.2	91.7

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

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

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1923

[This table is presented in two sections, the second section beginning on p. 210. 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. 31]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	Grand total	$1,623,404,528	$1,484,991,790	$1,375,725,557	$1,365,553,292	$10,172,265	$16,477,820	$32,276,387	$3,853,202
	Group I	844,194,441	793,286,132	733,829,005	728,415,610	5,413,395	8,254,640	20,973,960	408,473
	Group II	186,795,942	165,300,946	153,225,509	152,051,974	1,173,535	232,028	3,129,493	195,785
	Group III	287,742,767	259,323,604	240,728,455	238,898,934	1,829,521	4,622,033	3,703,067	1,244,490
	Group IV	186,471,001	163,573,875	152,585,783	151,690,647	895,136	1,905,017	1,800,264	1,280,656
	Group V	118,200,377	103,507,233	95,356,805	94,496,127	860,678	1,464,102	2,669,603	723,798
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y	$322,465,454	$310,048,530	$279,239,735	$276,088,210	$3,151,525	$4,833,901	$15,641,614	
2	Chicago, Ill	128,896,827	115,858,919	108,310,102	107,901,355	408,747		98,840	
3	Philadelphia, Pa	66,435,979	65,020,673	64,334,323	64,192,886	141,437			$79,426
4	Detroit, Mich	56,462,211	49,712,152	47,691,703	47,295,526	396,177	4,490	551,982	
5	Cleveland, Ohio	46,797,713	41,255,990	40,113,301	40,113,301			341,125	
6	St. Louis, Mo	29,342,274	27,240,483	24,821,666	24,671,768	149,898			
7	Baltimore, Md	26,719,885	25,908,954	24,344,790	23,988,751	356,039	595,812		
8	Boston, Mass	48,195,881	47,534,148	40,699,941	40,362,178	337,763	2,756,012	3,540,790	96,683
9	Los Angeles, Calif	37,190,439	32,946,554	30,105,008	29,996,213	108,795			
10	Pittsburgh, Pa	32,574,350	31,895,278	31,308,560	31,149,263	159,297			232,364
11	San Francisco, Calif	24,293,801	22,852,441	21,412,001	21,319,764	92,237			
12	Buffalo, N. Y	24,819,627	23,012,010	21,447,875	21,336,395	111,480	64,425	799,609	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
13	Milwaukee, Wis	$24,749,987	$22,933,116	$20,058,891	$19,962,637	$96,254	$255	$2,252,117	
14	Washington, D. C	15,749,365	14,868,675	12,471,444	12,352,870	118,574		6,174	
15	Newark, N. J	20,418,894	19,692,944	18,711,939	18,466,642	245,297	126,823		$48,382

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16	Minneapolis, Minn	19,635,120	17,216,044	16,769,330	16,706,682	62,648		134,168	
17	Cincinnati, Ohio	17,714,286	16,936,468	15,761,984	15,761,984			196,069	
18	New Orleans, La	6,538,925	6,222,846	5,417,551	5,362,799	54,752			89,175
19	Kansas City, Mo	15,499,274	13,535,758	12,662,046	12,552,571	109,475			
20	Indianapolis, Ind	16,570,692	12,970,396	12,716,828	12,716,828		12		45,334
21	Rochester, N. Y	15,041,686	13,419,778	12,185,232	12,060,860	124,372		540,965	
22	Seattle, Wash	20,271,124	13,122,408	13,008,015	12,814,188	193,827			5
23	Jersey City, N. J	14,606,589	14,382,513	13,462,249	13,293,913	168,336	104,938		12,889
	Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000								
24	Portland, Oreg	$10,357,014	$7,756,382	$7,549,456	$7,549,456				
25	Denver, Colo	10,314,326	9,043,942	8,665,828	8,617,861	$47,967			
26	Toledo, Ohio	9,051,479	7,997,024	7,623,400	7,623,400			$115,661	
27	Columbus, Ohio	8,856,216	7,998,409	7,620,956	7,620,956			68,715	
28	Louisville, Ky	7,342,625	6,739,022	6,123,261	6,107,367	15,894			
29	Providence, R. I	9,110,045	8,980,826	8,838,729	8,812,988	25,741			$69,866
30	St. Paul, Minn	9,342,750	7,952,617	7,292,068	7,240,103	51,965		31,520	
31	Oakland, Calif	8,792,584	6,231,260	6,032,169	5,961,989	70,180			
32	Atlanta, Ga	6,138,346	5,130,187	4,494,091	4,412,762	81,329			58,579
33	Akron, Ohio	7,788,201	6,603,279	6,389,019	6,389,019			33,122	
34	Omaha, Nebr	9,020,877	7,608,585	7,435,349	7,373,120	62,229			
35	Birmingham, Ala	3,887,470	3,027,172	2,153,791	2,147,783	6,008			
36	Worcester, Mass	7,728,935	7,537,765	6,302,004	6,228,856	73,148	$550,685	554,436	92,896
37	Syracuse, N. Y	7,558,522	6,272,750	5,811,494	5,760,082	51,412		264,281	
38	Richmond, Va	5,386,540	5,184,767	4,423,320	4,396,856	26,464		12,040	76,634
39	San Antonio, Tex	3,880,597	3,820,508	3,768,916	3,733,635	35,281			
40	Dallas, Tex	4,936,927	4,582,195	4,552,166	4,491,152	61,014			
41	New Haven, Conn	5,981,728	5,879,413	5,705,176	5,656,595	48,581	69,426		71,417
42	Memphis, Tenn	4,829,309	4,536,681	4,198,723	4,164,753	33,970			
43	Dayton, Ohio	4,902,353	4,406,721	4,141,283	4,141,283			41,595	
44	Norfolk, Va	4,385,176	4,303,701	3,702,160	3,657,916	44,244		10,482	10,229
45	Houston, Tex	5,322,072	5,098,970	5,034,108	5,009,108	25,000			
46	Youngstown, Ohio	5,251,738	4,381,454	4,198,624	4,198,624			52,295	
47	Grand Rapids, Mich	5,496,116	4,592,034	4,514,444	4,514,444				
48	Springfield, Mass	7,500,470	7,316,135	6,280,310	6,219,121	61,189	426,740	514,640	67,215
49	Bridgeport, Conn	6,620,385	6,540,782	6,463,106	6,444,326	18,780	16,775		42,212
50	Fort Worth, Tex	2,946,324	2,906,997	2,895,084	2,860,435	34,649			
51	Scranton, Pa	3,675,766	3,456,388	3,294,337	3,273,101	21,236			138,000
52	Paterson, N. J	3,828,100	3,683,609	3,411,888	3,349,626	62,262	24,454		11,871
53	Hartford, Conn	6,522,835	6,291,557	5,317,487	5,283,118	34,369	835,322		123,818

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 210. 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. 31]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
54	Des Moines, Iowa	$6,156,448	$5,534,350	$5,474,396	$5,465,054	$9,342			
55	New Bedford, Mass	6,515,119	6,409,763	5,293,407	5,269,368	24,039	$735,709	$311,941	$47,115
56	Trenton, N. J	3,631,477	3,358,766	3,165,692	3,130,764	34,928	23,894		29,366
57	Salt Lake City, Utah	4,613,010	4,041,009	3,907,166	3,901,722	5,444			
58	Camden, N. J	3,171,747	2,962,807	2,661,063	2,631,066	29,997	21,182		15,329
59	Nashville, Tenn	2,645,543	2,309,034	2,290,010	2,264,412	25,598		•	
60	Fall River, Mass	5,676,439	5,617,326	4,428,312	4,385,353	42,959	796,602	308,926	57,910
61	Albany, N. Y	3,909,256	3,623,755	3,360,671	3,333,729	26,942		183,271	
62	Wilmington, Del	2,483,681	2,259,222	2,174,851	2,174,851		337		
63	Kansas City, Kans	3,375,138	2,824,855	2,709,993	2,709,993				
64	Lowell, Mass	4,990,300	4,903,907	4,148,691	4,069,374	79,317	476,895	245,722	16,146
65	Flint, Mich	3,662,376	3,209,280	3,189,763	3,152,648	37,115			
66	Erie, Pa	3,458,868	3,112,158	2,984,568	2,941,277	43,291			109,080
67	Cambridge, Mass	4,682,676	4,655,900	3,843,544	3,778,206	65,338	404,721	301,440	83,378
68	Reading, Pa	2,395,358	2,246,702	2,082,289	2,070,369	11,920			70,801
69	Yonkers, N. Y	6,642,738	6,374,830	5,914,038	5,631,672	282,366		257,728	
70	Duluth, Minn	4,605,252	3,504,092	3,424,022	3,417,542	6,480		16,418	
71	Spokane, Wash	3,051,507	2,729,147	2,704,590	2,704,590				
72	Elizabeth, N. J	2,984,623	2,633,321	2,492,082	2,461,392	30,690	8,355		13,357
73	Utica, N. Y	3,523,235	3,123,284	2,886,949	2,873,920	13,029	2,457	147,679	
74	Lynn, Mass	3,847,354	3,785,574	3,272,366	3,226,521	45,845	228,479	231,155	38,129
75	Tacoma, Wash	2,544,765	2,086,835	2,045,906	2,045,906				
76	Jacksonville, Fla	2,420,031	2,156,555	2,041,339	2,019,370	21,969			1,142

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

77	Oklahoma City, Okla	$4,662,672	$3,633,585	$3,514,065	$3,514,065			
78	Canton, Ohio	3,560,737	3,167,720	3,038,803	3,038,803		$10,506	
79	Somerville, Mass	2,679,810	2,584,890	2,217,820	2,203,119	$14,701	$125,632	172,472	$49,729
80	Schenectady, N. Y	3,949,547	3,784,992	3,533,314	3,513,217	20,097	8,597	114,156	
81	Waterbury, Conn	3,827,792	3,748,876	3,663,773	3,642,172	21,601	17,386		48,687
82	Tulsa, Okla	4,747,041	3,473,988	3,322,054	3,256,877	65,177			
83	Lawrence, Mass	3,777,457	3,734,459	2,845,955	2,808,737	37,218	654,264	193,668	26,813
84	Fort Wayne, Ind	3,634,126	2,511,920	2,452,024	2,452,024				34,888
85	El Paso, Tex	2,444,997	2,046,899	1,995,651	1,965,318	30,333			
86	Evansville, Ind	2,561,548	2,171,027	2,109,240	2,109,240				20,767
87	Savannah, Ga	1,775,745	1,713,751	1,413,465	1,407,515	5,950			
88	Knoxville, Tenn	1,879,974	1,744,920	1,676,918	1,666,316	10,602			2,588
89	Allentown, Pa	1,860,854	1,586,500	1,433,707	1,426,197	7,510			103,154
90	San Diego, Calif	4,389,648	3,257,772	3,166,288	3,136,655	29,633			
91	Bayonne, N. J	2,592,146	2,578,412	2,500,285	2,459,645	40,640	4,731		150
92	Manchester, N. H	2,551,187	2,517,908	2,107,173	2,099,798	7,375	201,430		96,741
93	Harrisburg, Pa	2,201,531	2,094,323	2,017,082	2,017,082				31,667
94	Peoria, Ill	2,267,274	2,138,942	2,067,304	2,067,304				
95	Wichita, Kans	3,372,928	2,673,383	2,577,217	2,577,217				
96	St. Joseph, Mo	1,839,624	1,812,453	1,637,505	1,634,752	2,753			
97	Sioux City, Iowa	2,806,326	2,448,784	2,396,226	2,396,226				
98	South Bend, Ind	3,071,579	2,446,193	2,418,186	2,418,186				13,838
99	Wilkes-Barre, Pa	2,091,569	2,004,259	1,821,182	1,817,067	4,115			148,852
100	Binghamton, N. Y	2,405,139	2,216,352	2,051,265	2,045,402	5,863		117,919	
101	Portland, Me	2,852,528	2,798,069	2,631,591	2,626,054	5,537	55,276		56,614
102	Rockford, Ill	2,503,829	2,194,850	2,136,466	2,136,466				
103	Troy, N. Y	2,576,673	2,411,354	2,224,291	2,209,744	14,547	39,767	91,231	
104	Charleston, S. C	1,620,210	1,604,131	1,447,140	1,439,658	7,482			6,886
105	Little Rock, Ark	1,388,196	1,146,505	928,201	928,201				13,192
106	Johnstown, Pa	2,150,454	2,041,380	1,835,900	1,823,926	11,974			149,842
107	Sacramento, Calif	3,858,475	2,325,942	2,234,285	2,234,285				
108	East St. Louis, Ill	1,756,398	1,361,475	1,246,200	1,246,168	32			
109	Brockton, Mass	2,893,735	2,812,014	2,405,914	2,349,094	56,820	150,734	200,341	36,754
110	Terre Haute, Ind	2,130,011	1,943,942	1,903,126	1,903,126				13,192
111	Saginaw, Mich	2,110,267	1,876,733	1,865,015	1,849,550	15,465			
112	Gary, Ind	2,817,724	2,094,377	2,074,956	2,074,956				
113	Pawtucket, R. I	2,106,025	2,063,118	2,028,105	2,023,555	4,550			16,990
114	Hoboken, N. J	3,179,934	2,975,650	2,869,869	2,826,107	43,762	14,290		1,069
115	Long Beach, Calif	3,060,693	2,352,554	2,233,230	2,233,230				
116	Passaic, N. J	1,966,251	1,879,937	1,793,419	1,770,115	23,304	16,791		2,104

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 210. 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. 31]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
117	Springfield, Ohio	$1,555,144	$1,372,898	$1,306,473	$1,306,473			$22,308	
118	Chester, Pa	1,299,692	1,146,838	1,074,112	1,065,169	$8,943			$42,233
119	Hamtramck, Mich	1,729,361	1,542,486	1,531,435	1,525,985	5,450			
120	Altoona, Pa	1,535,674	1,281,405	1,225,039	1,218,591	6,448			
121	Racine, Wis	2,178,547	2,145,259	1,983,479	1,982,737	742		112,327	
122	Lansing, Mich	2,531,145	2,264,447	2,255,597	2,248,645	6,952			
123	New Britain, Conn	1,818,430	1,757,618	1,676,323	1,660,049	16,274	$13,694		61,384
124	Mobile, Ala	1,145,645	1,073,085	899,428	896,908	2,520			6,850
125	Berkeley, Calif	1,987,845	1,695,841	1,655,816	1,655,034	782			
126	Springfield, Ill	2,067,345	1,672,367	1,638,433	1,638,433				
127	Holyoke, Mass	2,444,712	2,411,480	1,875,980	1,851,458	24,522	327,644	169,127	33,202
128	Highland Park, Mich	2,552,119	2,374,887	2,363,477	2,338,064	25,413			
129	Davenport, Iowa	2,832,532	1,998,937	1,964,229	1,960,910	3,319			
130	Chattanooga, Tenn	1,293,980	1,182,457	1,182,457	1,173,415	9,042			
131	Bethlehem, Pa	1,544,181	1,433,454	1,346,100	1,346,100				65,000
132	Lincoln, Nebr	2,317,623	1,861,240	1,819,827	1,797,850	21,977			12,330
133	Niagara Falls, N. Y	2,539,863	2,248,014	2,041,411	2,031,218	10,193	3,436	132,229	
134	Covington, Ky	1,121,111	1,100,980	992,895	992,895				
135	Haverhill, Mass	1,930,340	1,904,062	1,629,841	1,608,413	21,428	87,531	150,407	27,081
136	Portsmouth, Va	940,835	912,137	760,712	744,683	16,029			2,710
137	Huntington, W. Va	2,154,429	1,709,220	1,664,767	1,658,494	6,273			13,888
138	East Orange, N. J	1,952,748	1,856,480	1,753,986	1,725,222	28,764	3,192		9,334
139	Macon, Ga	1,072,038	1,026,589	863,789	856,750	7,039			
140	Wheeling, W. Va	1,502,811	1,345,853	1,291,410	1,290,046	1,364			11,311
141	Cicero, Ill	1,564,313	1,241,916	1,084,621	1,084,621				

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142	Roanoke, Va	1,492,619	1,372,572	1,084,267	1,077,237	7,030	14,440	30,520
143	Tampa, Fla	1,580,561	1,533,609	1,384,098	1,371,148	12,950		4,275
144	Lancaster, Pa	732,458	706,549	667,923	667,710	213		8,934
145	Winston-Salem, N. C	1,246,597	982,254	924,681	923,063	1,618	999	6,590
146	Shreveport, La	1,875,038	1,451,641	1,279,266	1,273,820	5,446		9,181
147	Jackson, Mich	1,382,555	1,200,685	1,193,294	1,191,772	1,522		
148	Augusta, Ga	1,662,114	1,479,855	1,324,055	1,317,700	6,355		
149	Fresno, Calif	2,446,716	1,806,897	1,673,140	1,667,751	5,389		
150	Quincy, Mass	2,596,650	2,430,918	2,164,191	2,109,652	54,539	92,614	145,642	17,968
151	Pasadena, Calif	2,932,684	2,194,932	2,128,154	2,128,154			
152	Topeka, Kans	1,746,539	1,547,806	1,510,373	1,510,373			
153	Atlantic City, N. J	3,926,142	3,886,366	3,551,953	3,502,109	49,844	11,508	140
154	Kalamazoo, Mich	1,805,014	1,628,182	1,616,973	1,613,450	3,523		
155	Lakewood, Ohio	2,283,635	1,895,932	1,818,876	1,818,876		10,592	
156	Malden, Mass	1,909,181	1,842,225	1,577,559	1,542,493	35,066	73,792	142,899	37,534
157	Charlotte, N. C	1,317,381	1,079,163	971,133	970,007	1,126	1,709		5,674

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

158	Cedar Rapids, Iowa	$1,700,282	$1,502,096	$1,481,619	$1,481,619			
159	Wichita Falls, Tex	1,140,634	1,104,065	1,098,720	1,074,564	$24,156		
160	York, Pa	1,019,078	904,891	835,581	830,690	4,891		$30,765
161	Elmira, N. Y	1,483,712	1,332,228	1,228,047	1,220,834	7,213	$10,335	$57,395	
162	Newton, Mass	2,988,363	2,846,743	2,316,781	2,300,635	16,146	138,179	334,842	27,180
163	Bay City, Mich	1,468,647	1,383,318	1,380,510	1,367,634	12,876		
164	McKeesport, Pa	1,128,182	1,041,954	1,011,442	1,004,683	6,759		18,176
165	New Castle, Pa	1,149,044	1,044,775	950,189	944,583	5,606		63,542
166	Decatur, Ill	1,329,405	935,237	923,381	923,381			
167	Oak Park, Ill	1,825,662	1,483,620	1,353,927	1,353,927			
168	Chelsea, Mass	1,908,977	1,891,910	1,677,516	1,632,044	45,472	92,443	93,179	19,237
169	Kenosha, Wis	1,951,059	1,898,160	1,809,038	1,807,900	1,138	65	54,110	
170	Hammond, Ind	2,005,729	1,229,298	1,119,702	1,199,702				8,500
171	Galveston, Tex	1,035,665	1,018,499	1,005,992	997,557	8,435			
172	Mount Vernon, N. Y	2,193,628	2,143,344	2,008,711	1,939,017	69,694		114,905	
173	Beaumont, Tex	1,051,337	969,426	956,419	948,370	8,049			5,762
174	Woonsocket, R. I	1,272,962	1,217,289	1,190,224	1,185,017	5,207			13,673
175	Pittsfield, Mass	1,711,005	1,628,829	1,349,694	1,334,809	14,885	128,441	123,708	22,632
176	Perth Amboy, N. J	1,365,860	1,232,795	1,196,419	1,173,164	23,255	4,190		640
177	Montgomery, Ala	858,917	623,993	410,334	405,393	4,941			
178	Stockton, Calif	1,978,481	1,477,357	1,362,893	1,356,131	6,762			
179	Medford, Mass	1,812,617	1,753,107	1,574,571	1,549,145	25,426	48,215	110,290	14,552
180	Lima, Ohio	1,123,510	973,839	887,961	887,961			40,329	
181	Charleston, W. Va	1,238,120	1,206,324	1,166,687	1,161,543	5,144			6,206
182	Lexington, Ky	1,087,890	1,043,981	920,553	916,988	3,565			

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 210. 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. 31]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
183	Greensboro, N. C	$723,982	$545,810	$483,027	$475,265	$7,762			$3,407
184	Pueblo, Colo	1,413,271	1,051,217	1,031,117	1,031,117				
185	Salem, Mass	1,870,063	1,856,651	1,603,932	1,562,273	41,659	$98,856	$132,372	20,230
186	Madison, Wis	2,213,763	2,001,670	1,858,645	1,857,481	1,164		105,729	
187	Everett, Mass	1,655,982	1,632,937	1,363,942	1,337,012	26,930	137,238	98,645	28,432
188	Butte, Mont	1,028,988	811,224	772,507	772,011	496			19,736
189	Fitchburg, Mass	1,625,970	1,603,596	1,293,565	1,277,714	15,851	159,446	118,413	24,633
190	East Chicago, Ind	1,752,728	1,170,578	1,137,599	1,137,599				8,962
191	San Jose, Calif	2,201,666	852,059	819,263	819,262				
192	Williamsport, Pa	1,014,007	849,088	771,438	765,130	6,308			51,932
193	West Hoboken, N. J	770,301	758,890	708,079	696,125	11,954	12,183		1,692
194	Evanston, Ill	1,817,786	1,606,505	1,503,051	1,503,051				
195	Hamilton, Ohio	1,087,916	852,414	808,487	808,487			11,114	
196	Brookline, Mass	2,452,743	2,443,692	1,870,994	1,864,832	6,162	119,252	422,431	25,670
197	Jamestown, N. Y	1,350,461	1,184,465	1,068,858	1,063,426	5,432	15,461	32,551	
198	Springfield, Mo	845,915	814,820	737,780	734,163	3,617			8,378
199	Waco, Tex	1,055,467	1,034,931	1,025,920	1,013,185	12,735			
200	Muskegon, Mich	1,439,088	1,306,530	1,294,707	1,294,707				
201	Lorain, Ohio	1,562,187	1,314,249	1,286,064	1,286,064			1,418	
202	Muncie, Ind	1,749,145	1,071,808	1,062,613	1,062,170	443			6,185
203	Pontiac, Mich	1,697,479	1,505,217	1,496,555	1,479,811	16,744			
204	Chicopee, Mass	1,362,218	1,337,612	1,050,613	1,035,437	15,176	178,741	83,867	19,422
205	Joliet, Ill	1,460,701	1,121,528	1,074,348	1,074,348				
206	Columbia, S. C	972,082	852,513	729,313	720,324	8,989			8,823
207	Superior, Wis	1,357,705	1,185,252	1,037,711	1,037,563	148		40,663	

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208	Dubuque, Iowa	1,294,330	1,090,441	1,075,026	1,072,020	3,006			
209	Battle Creek, Mich	1,249,834	1,159,300	1,157,410	1,154,019	3,391			
210	Aurora, Ill	1,023,773	822,330	783,157	783,157				
211	Waterloo, Iowa	1,261,480	1,225,306	1,202,915	1,202,915				11,406
212	New Rochelle, N. Y	2,559,589	2,478,347	2,325,409	2,239,216	86,193	338	126,862	
213	Stamford, Conn	1,621,940	1,588,906	1,565,791	1,550,741	15,050	5,255		1,202
214	Taunton, Mass	1,265,783	1,253,996	1,020,509	1,003,488	17,021	115,434	97,487	14,361
215	Council Bluffs, Iowa	1,281,787	944,337	920,951	920,951				7,359
216	Portsmouth, Ohio	890,034	783,047	753,449	753,449				
217	Rock Island, Ill	1,045,372	736,158	722,414	722,414				
218	Poughkeepsie, N. Y	1,069,579	995,853	909,763	902,573	7,190	19,662	53,211	
219	Quincy, Ill	1,229,183	892,543	875,414	875,414				
220	Austin, Tex	770,458	760,110	756,052	745,944	10,108			
221	Auburn, N. Y	1,086,422	999,659	927,369	920,690	6,679	8,097	33,607	
222	New Brunswick, N. J	1,252,561	1,079,699	1,039,802	997,667	42,135	5,887		
223	Easton, Pa	858,714	848,357	788,037	788,037				31,423
224	Newport News, Va	780,708	752,493	643,378	639,952	3,426		19	3,712
225	Danville, Ill	1,320,341	702,842	685,180	685,041	139			
226	Ogden, Utah	1,118,964	789,276	772,054	772,018	36			
227	Wilmington, N. C	825,652	795,861	692,811	686,627	6,184			18,092
228	Hazleton, Pa	736,010	663,403	611,151	607,353	3,798			48,020
229	Orange, N. J	980,186	917,754	881,190	856,882	24,308	3,339		14
230	Kokomo, Ind	880,027	673,381	666,643	666,559	84			5,254
231	Amsterdam, N. Y	816,244	755,677	638,898	636,810	2,088	16,362	24,568	
232	Petersburg, Va	728,982	715,604	604,127	600,647	3,480		1,595	2,089
233	Pensacola, Fla	610,532	551,033	485,788	485,788				4,216
234	Norristown, Pa	555,101	550,423	485,805	485,805				56,629
235	Lewiston, Me	692,433	679,955	646,126	645,751	375	7,077		20,000
236	Oshkosh, Wis	1,118,708	1,020,289	941,458	939,912	1,546		51,494	
237	Green Bay, Wis	1,101,790	962,245	892,906	892,055	851		32,866	
238	Columbus, Ga	878,118	762,052	641,819	638,567	3,252			9,062
239	Watertown, N. Y	907,565	884,086	793,186	790,239	2,947	12,283	52,628	
240	Moline, Ill	1,001,607	756,238	742,371	742,371				
241	Sheboygan, Wis	1,183,229	864,735	789,715	789,247	468	6,379	37,400	
242	Waltham, Mass	1,498,252	1,477,675	1,247,575	1,230,042	17,533	120,944	86,355	17,660
243	Newport, R. I	1,103,331	1,101,672	1,089,055	1,078,584	10,471			2,374
244	Muskogee, Okla	1,055,161	1,022,905	983,640	900,464	83,176			
245	Newburgh, N. Y	708,683	690,376	628,963	623,647	5,316		37,467	
246	La Crosse, Wis	1,067,156	981,550	911,545	901,813	9,732		46,234	
247	Lynchburg, Va	974,883	927,710	698,235	696,095	2,140		11,849	12,558
248	Colorado Springs, Colo	1,485,495	1,197,275	1,172,679	1,165,314	7,365			

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 202. 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. 31]

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes							
			Dog licenses	General licenses	Permits [1]	Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
	Grand total	$36,626,143	$965,089	$12,417,001	$6,650,591	$4,306,505	$117,966,561	$15,293,592	$306,425	$539,655
	Group I	16,369,978	479,741	9,029,795	3,940,540	998,283	42,587,727	6,922,586	110,063	289,650
	Group II	6,959,340	104,144	724,754	729,893	926,926	18,780,246	1,586,474	5,100	196,250
	Group III	6,331,815	190,790	1,616,734	886,220	1,710,785	23,192,006	3,376,218	112,398	27,756
	Group IV	4,435,914	116,778	726,099	723,364	358,142	20,394,552	2,052,636	77,606	14,190
	Group V	2,529,096	73,636	319,619	370,574	312,369	13,012,030	1,355,678	1,258	11,809
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$6,493,959		$1,950,382	$1,888,939		$10,245,466	$2,146,157		$25,301
2	Chicago, Ill	3,584,266	$132,618	3,143,798	589,295	$231,694	11,472,969	1,281,838	$25,593	25,814
3	Philadelphia, Pa	334,921	50,602		221,401		1,227,868	142,234	42,576	2,628
4	Detroit, Mich	149,132	45,847	1,250,788	18,210		6,399,608	344,786	80	5,585
5	Cleveland, Ohio	144,090	31,423	534,786	91,265		4,512,419	1,018,286	8,537	2,481
6	St. Louis, Mo	1,920,196	24,952	337,908	135,761	315,801	1,492,812	93,294		199,884
7	Baltimore, Md	118,408	46,906	665,499	137,539		783,675	26,053	1,125	78
8	Boston, Mass	269,654	24,066	4,113	142,889	12,318	335,905	281,358	32,152	
9	Los Angeles, Calif	1,436,408	56,091	774,792	574,255	310,240	2,795,024	1,122,083		16,538
10	Pittsburgh, Pa	308,110	24,970	16,680	4,594		430,464	248,547		61
11	San Francisco, Calif	955,824	15,812	348,011	120,793		1,331,934	98,657		10,769
12	Buffalo, N. Y	655,010	26,454	3,038	15,599	128,230	1,559,583	119,293		511
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	Milwaukee, Wis	$541,423	$9,062	$1,270	$70,098	$226,819	$1,413,781	$174,152	$2,100	$19
14	Washington, D. C	2,021,477	25,859	281,739	61,982	1,142	390,500	482,099	612	6,337
15	Newark, N. J	640,534	8,612	5,127	151,527	1,944	611,504	112,502		

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16	Minneapolis, Minn	217,640	4,491		90,415	399,787	1,869,556	149,437		296
17	Cincinnati, Ohio	679,502	5,274	219,656	73,983		528,160	242,149	1,974	5,535
18	New Orleans, La	666,956	4,016	6,624	38,524	36	240,215	75,379		449
19	Kansas City, Mo	576,233	17,966	181,619	97,894	55,450	1,866,303	19,242		22,521
20	Indianapolis, Ind	125,139	9,863	359	72,861	14,307	3,541,283	44,659		47
21	Rochester, N. Y	681,120	8,962	280	3,219	227,441	1,353,959	40,508		
22	Seattle, Wash	73,056	7,591	25,590	8,151		6,775,409	211,847	414	161,046
23	Jersey City, N. J	736,260	2,448	2,490	61,239		189,576	34,500		

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

24	Portland, Oreg	$129,799	$13,043		$64,084		$2,367,663	$232,269		$700
25	Denver, Colo	164,307	13,058	$176,528	24,421		1,146,625	122,465		1,294
26	Toledo, Ohio	35,066		203,579	19,318	$532,144	448,843	69,135		4,333
27	Columbus, Ohio	39,785		225,812	43,141	160,636	564,186	132,985		
28	Louisville, Ky	442,736	3,700	160,600	8,725		544,271	58,963		369
29	Providence, R. I	52,529	13,540	1,349	4,813		94,102	31,951	$2,050	1,116
30	St. Paul, Minn	452,083	3,679	133,255	40,012	202,260	1,119,754	67,488		631
31	Oakland, Calif	105,741	6,949	82	86,319		2,496,985	62,724	1,100	515
32	Atlanta, Ga	573,907	3,610			156,582	642,528	208,658		391
33	Akron, Ohio	25,550		140,311	15,277	134,388	911,500	120,995	14,826	3,213
34	Omaha, Nebr	61,679	9,143	75,010	27,404		1,333,074	79,218		
35	Birmingham, Ala	768,689	13,854	53,826	37,012		622,456	237,698		144
36	Worcester, Mass	34,829			2,915	106,404	68,124	15,142	1,500	
37	Syracuse, N. Y	174,854	5,631		16,490	124,424	1,073,685	28,557	58,799	307
38	Richmond, Va	584,958	11,253	75,936	626	85,000	18,275	98,469		29
39	San Antonio, Tex	22,785	1,398		27,409		32,294	27,795		
40	Dallas, Tex	27,235	2,651		143		286,622	68,110		
41	New Haven, Conn	12,603	2,024		18,767	51	43,737	58,527		
42	Memphis, Tenn	197,814		94,412	45,732		190,966	101,662		
43	Dayton, Ohio	24,374		134,670	64,799	59,257	303,446	132,611		318
44	Norfolk, Va	557,764	9,443	33,473	150			81,475		
45	Houston, Tex	25,740	2,438		36,684		148,971	74,131		
46	Youngstown, Ohio	33,842		96,693		1,491	769,142	92,277	7,374	
47	Grand Rapids, Mich	44,213		297	33,080		856,327	47,755		
48	Springfield, Mass	24,844			2,386	40,794	114,335	29,206		
49	Bridgeport, Conn	10,200	1,874	440	7,175	345	45,921	33,027		310
50	Fort Worth, Tex	10,529	1,240		144			39,327		
51	Scranton, Pa	13,036	3,584		7,431		166,633	52,745		
52	Paterson, N. J	184,158	5,135	1,150	44,953		132,191	12,300		
53	Hartford, Conn	11,242	1,815		1,873	50	158,805	72,423		

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

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 202. 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. 31]

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
54	Des Moines, Iowa	$37,152	$1,992		$20,810		$557,930	$64,168		
55	New Bedford, Mass	18,931		$1,282	1,378		74,551	30,805		
56	Trenton, N. J	119,542	8,404		11,868		261,315	11,396		
57	Salt Lake City, Utah	95,389	8,404		30,050		525,354	46,063		$584
58	Camden, N. J	248,905	28		16,300		196,596	11,857		487
59	Nashville, Tenn	8,056			10,968		254,868	81,641		
60	Fall River, Mass	17,473		6,580	1,523		41,640	17,473		
61	Albany, N. Y	75,770	2,729		1,314		248,676	19,275	$17,500	50
62	Wilmington, Del	69,085	5,353		9,596		173,642	43,161	7,500	156
63	Kansas City, Kans	80,873	14,693		19,296		529,298	20,660		325
64	Lowell, Mass	14,318			2,135	$51,209	790	34,394		
65	Flint, Mich	15,600			3,917		422,771	29,952		373
66	Erie, Pa	13,199			5,311		337,390	9,320		
67	Cambridge, Mass	9,361			13,456	1,094	13,468	10,289	1,747	178
68	Reading, Pa	83,864			9,748		141,926	6,730		
69	Yonkers, N. Y	190,141	3,501		9,422		242,411	25,497		
70	Duluth, Minn	49,508	1,306		12,838	39,560	953,939	97,189		10,472
71	Spokane, Wash	20,402	4,130		25	14,240	235,046	72,224		850
72	Elizabeth, N. J	102,355	1,847		15,325		345,736	5,539		27
73	Utica, N. Y	80,621	4,554		1,024	856	376,929	22,164	2	
74	Lynn, Mass	13,832			1,613		31,778	30,002		
75	Tacoma, Wash	28,895	4,014		8,020		343,160	114,186		584
76	Jacksonville, Fla	111,652	773	1,649			181,331	82,145		

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

77	Oklahoma City, Okla	$22,301	$4,397	$62,595	$30,227		$977,054	$52,018		$15
78	Canton, Ohio	15,593		91,980	10,838	$6,044	227,356	159,617		
79	Somerville, Mass	10,365			8,872	44,947	40,351	9,622		
80	Schenectady, N. Y	123,449	2,844		2,632		148,946	15,574		35
81	Waterbury, Conn	7,442	887		10,701	18,767	36,256	23,042		851
82	Tulsa, Okla	60,219	7,426	47,859	36,430	95	1,164,486	108,461		11
83	Lawrence, Mass	9,701			4,058	19,635		23,363		
84	Fort Wayne, Ind	11,263			13,745		1,109,179	13,027		
85	El Paso, Tex	26,868	2,909	402	21,069		387,783	10,315		
86	Evansville, Ind	13,200	2,814	20,299	4,707		385,338	5,183		
87	Savannah, Ga	264,462	2,863	30,482	2,479		15,614	46,380		
88	Knoxville, Tenn	47,620		3,106	14,688		101,199	33,855		
89	Allentown, Pa	40,964			8,675		271,813	2,541		
90	San Diego, Calif	62,548	3,060		25,876	25,498	1,061,146	44,997		235
91	Bayonne, N. J	48,326	2,518		22,402		11,304	2,430		
92	Manchester, N. H	5,571	2,799	100,259	3,935	7,272		26,007		
93	Harrisburg, Pa	43,298			2,276		100,874	6,334		
94	Peoria, Ill	48,662	189		22,787		115,634	12,661		37
95	Wichita, Kans	62,922	3,024	279	29,941	2,565	650,262	46,718		
96	St. Joseph, Mo	140,136	1,639	32,100	1,073			26,706		465
97	Sioux City, Iowa	32,856	2,708		16,994	5,286	324,713	27,543		
98	South Bend, Ind	12,102			2,067		613,558	11,814		14
99	Wilkes-Barre, Pa	22,180		1,385	10,660		69,552	17,758		
100	Binghamton, N. Y	43,566	2,701		901	24,081	146,477	17,587		642
101	Portland, Me	52,710			1,878	31,379	20,049	3,031		
102	Rockford, Ill	16,339	510	37,485	4,000		294,219	14,760		
103	Troy, N. Y	53,972	1,260		833	6,790	153,712	4,792		25
104	Charleston, S. C	133,872	729	14,256	1,248			16,056		23
105	Little Rock, Ark	131,728	3,711	60,843	8,830	1,584	160,790	79,317		
106	Johnstown, Pa	45,906			9,732		75,739	33,147		188
107	Sacramento, Calif	91,657				1,183	1,460,872	70,201		277
108	East St. Louis, Ill	83,609	2,221	21,645	7,800		376,717	18,206		
109	Brockton, Mass	17,138			1,133	3,683	69,744	8,294		
110	Terre Haute, Ind	11,339	393		15,892		175,327	4,784	$5,694	264
111	Saginaw, Mich	11,718					220,242	12,938		354
112	Gary, Ind	10,821	838		7,762		711,098	12,249		
113	Pawtucket, R. I	13,351	3,952		720		28,909	13,998		
114	Hoboken, N. J	83,447	2,698		4,277		199,075	5,209		
115	Long Beach, Calif	75,411	2,876		41,037		658,725	49,414		
116	Passaic, N. J	55,492	3,178		8,953		74,218	12,096		

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

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 202. 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. 31]

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes							
			Dog licenses	General licenses	Permits [1]	Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
117	Springfield, Ohio	$2,831		$33,092	$8,194		$162,090	$20,156		
118	Chester, Pa	16,674			13,819		139,396	13,458		
119	Hamtramck, Mich	6,281	$3,462		1,308		141,063	45,812		
120	Altoona, Pa	43,246			13,120		245,047	9,222		
121	Racine, Wis	36,388	810		12,255	$23,279		9,913		$96
122	Lansing, Mich	4,648			4,202		253,234	13,458		6
123	New Britain, Conn	2,009	581		3,627	10,933	24,166	25,361		352
124	Mobile, Ala	151,506	251	15,050			49,779	16,964		5,817
125	Berkeley, Calif	20,249	3,341		16,435		290,798	1,076		130
126	Springfield, Ill	18,884			15,050		388,591	6,387		
127	Holyoke, Mass	4,855			672		10,923	22,309		
128	Highland Park, Mich	9,768	753		889		152,614	23,533		1,085
129	Davenport, Iowa	31,538	3,162		8	1,948	820,810	10,837		
130	Chattanooga, Tenn						90,144	21,379		
131	Bethlehem, Pa	18,464			3,890		73,763	36,964		
132	Lincoln, Nebr	24,002	2,385		2,696		440,418	15,965		
133	Niagara Falls, N. Y	66,905	3,364		669		265,553	26,296		
134	Covington, Ky	104,261			3,824		8,280	11,851		
135	Haverhill, Mass	7,471			1,731	17,229	1,247	7,720	$82	
136	Portsmouth, Va	132,077	3,595	11,623	1,420			27,393		1,306
137	Huntington, W. Va	22,891	49		7,625		404,439	39,840	930	
138	East Orange, N. J	58,182	668		31,118		94,697	1,571		
139	Macon, Ga	158,984	439		3,377		13,113	32,325		11
140	Wheeling, W. Va	41,674	936	320	202		135,332	21,626		
141	Cicero, Ill	86,381	4,419	46,495	20,000		321,357	1,040		

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142	Roanoke, Va	214,283	3,663	25,399			46,494	73,553		
143	Tampa, Fla	139,226	1,614		4,396		7,500	39,452		
144	Lancaster, Pa	26,086			3,606		23,614	2,295		
145	Winston-Salem, N. C	35,780		14,204			217,604	45,516		1,223
146	Shreveport, La	139,482	3,868		19,844		361,058	62,339		
147	Jackson, Mich	5,789	4		1,598		169,992	11,878		
148	Augusta, Ga	153,184	2,616				150,070	31,813		376
149	Fresno, Calif	114,859	3,620		15,278		560,111	79,708		
150	Quincy, Mass	5,387			5,116	19,525	68,952	6,355	70,900	
151	Pasadena, Calif	29,810	[2] 3,246		33,722	35,062	666,997	35,693		
152	Topeka, Kans	28,568	2,641		6,224		182,645	16,088		
153	Atlantic City, N. J	307,782	2,147		12,836	122	31,621	7,681		352
154	Kalamazoo, Mich	6,167		51	4,991	8	160,494	16,330		
155	Lakewood, Ohio	1,770		43,580	21,114	6,432	340,283	40,988		
156	Malden, Mass	4,061			6,380	44,795	17,239	4,922		
157	Charlotte, N. C	89,337		11,310			224,693	13,525		

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

158	Cedar Rapids, Iowa	$14,509	$870		$5,098	$1,841	$178,802	$17,489		$54
159	Wichita Falls, Tex	3,125	704		1,516			29,393		7,176
160	York, Pa	32,798		$748	4,999		108,745	5,442		
161	Elmira, N. Y	35,847			604	6	137,537	13,941		
162	Newton, Mass	1,662			28,099	104,287	31,103	6,230		
163	Bay City, Mich	1,492			1,316		81,673	3,656		
164	McKeesport, Pa	12,103			233		52,247	33,981		
165	New Castle, Pa	27,288			3,756		83,019	21,215		35
166	Decatur, Ill	8,263	365		3,228		379,093	15,075		
167	Oak Park, Ill	34,295	3,728	52,874	38,796		319,190	22,850		2
168	Chelsea, Mass	6,804	1,102		1,629	3,130	5,328	8,609		
169	Kenosha, Wis	26,185			8,762	3,264	36,574	13,061		
170	Hammond, Ind	19,913	1,151		32		769,840	6,327		264
171	Galveston, Tex	6,945	214		5,348	1,289		15,877		
172	Mount Vernon, N. Y	17,688	1,630		410	1,738	39,995	8,151	$400	
173	Beaumont, Tex	1,765	332		5,148		63,042	18,869		
174	Woonsocket, R. I	10,713	2,196	16	467		54,402	1,271		
175	Pittsfield, Mass	3,920			434	20,795	48,855	12,526		
176	Perth Amboy, N. J	30,602	160		784		123,379	9,686		
177	Montgomery, Ala	198,521		12,028	3,110		199,244	35,680		
178	Stockton, Calif	109,185	429		4,850		422,242	78,882		
179	Medford, Mass	3,889		5	1,585	1,350	54,841	2,819	500	
180	Lima, Ohio	4,300		39,753	1,496	3,422	130,254	15,995		
181	Charleston, W. Va	22,014	313	194	10,910		17,720	14,076		
182	Lexington, Ky	122,903			525		33,199	10,583		127

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

[2] Includes $21 receipts from cat licenses.

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, and ESCHEATS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 202. 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. 31]

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
183	Greensboro, N. C	$35,655	$1,915	$4,181	$17,625		$157,879	$17,808		$2,485
184	Pueblo, Colo	14,621	844	25	4,610		325,591	36,463		
185	Salem, Mass	894			367	$11,020		2,392		
186	Madison, Wis	23,038	565	2	13,691	4,250	199,813	7,904		126
187	Everett, Mass	2,157		373	2,150		17,601	5,444		
188	Butte, Mont	14,343	290		4,348	73,082	104,848	39,834		
189	Fitchburg, Mass	4,913			2,626	9,216	7,901	5,257		
190	East Chicago, Ind	20,753	421		2,843		571,176	10,974		
191	San Jose, Calif	23,094	1,004		8,698		1,319,149	30,458		
192	Williamsport, Pa	25,718				4,797	148,708	11,414		
193	West Hoboken, N. J	34,258	131		2,547		9,331	2,080		
194	Evanston, Ill	18,413	3,283	47,183	34,575		191,263	20,018		
195	Hamilton, Ohio	3,990		27,490	1,333	4,445	210,224	20,833		
196	Brookline, Mass	2,183			3,162	4,484	3,309	1,258		
197	Jamestown, N. Y	64,325	2,664		606		137,600	28,396		
198	Springfield, Mo	43,171	1,176	17,393	6,922	513	19,032	11,550		
199	Waco, Tex	4,227	1,708		3,076			20,536		
200	Muskegon, Mich	6,748			5,075		118,433	14,045		80
201	Lorain, Ohio	7,452		17,167	2,148		187,758	60,180		
202	Muncie, Ind	1,361			1,649		673,262	4,075		
203	Pontiac, Mich	5,118		81	3,463	1,116	180,229	10,917		
204	Chicopee, Mass	4,534			435	2,521	15,828	6,257		
205	Joliet, Ill	39,954	2,412		4,814		326,603	12,567	$3	
206	Columbia, S. C	109,087	2,736	70	2,484		86,326	33,243		
207	Superior, Wis	104,052	2,166		660	2,745	96,183	73,525		

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208	Dubuque, Iowa	14,143	1,272				187,088	16,801	
209	Battle Creek, Mich	1,805			85		82,256	8,278	
210	Aurora, Ill	15,136		23,257	780		190,101	11,342	
211	Waterloo, Iowa	8,008	553		2,424		21,674	14,500	
212	New Rochelle, N. Y	18,531	2,590		4,617		74,613	6,578	51
213	Stamford, Conn	2,744	405		13,509		19,879	13,143	12
214	Taunton, Mass	5,749			456	951	6,688	4,148	
215	Council Bluffs, Iowa	11,131	1,225		3,671	1,503	331,383	4,564	
216	Portsmouth, Ohio	5,256		18,993	5,349		78,175	28,812	
217	Rock Island, Ill	7,085	666		5,993		286,732	22,127	355
218	Poughkeepsie, N. Y	11,265	1,683		269	608	68,065	5,053	
219	Quincy, Ill	10,000	2,256		4,873		332,233	4,407	
220	Austin, Tex	2,885	1,000		173			10,348	
221	Auburn, N. Y	30,339			247	4,914	79,500	2,349	
222	New Brunswick, N. J	28,850	119		5,041	60	169,974	2,628	200
223	Easton, Pa	27,207			1,690		2,261	8,096	
224	Newport News, Va	96,972	2,368	3,063	2,981			28,196	19
225	Danville, Ill	3,511	400	12,752	999		607,029	10,470	
226	Ogden, Utah	16,233	989				297,679	32,009	
227	Wilmington, N. C	74,144	2,892	7,581	341		23,169	6,622	
228	Hazleton, Pa	2,996			1,236		64,431	8,176	
229	Orange, N. J	21,861	1,623		9,727		61,061	1,371	
230	Kokomo, Ind	1,484				77	202,606	3,963	
231	Amsterdam, N. Y	72,924	1,669		1,256		58,073	2,494	
232	Petersburg, Va	83,812	2,888	16,271	4,822		1,063	12,315	
233	Pensacola, Fla	58,771	1,724	534			19,817	39,535	147
234	Norristown, Pa	3,336			4,653	3,368		1,310	
235	Lewiston, Me	5,452			1,300		1,347	11,131	
236	Oshkosh, Wis	21,155	553		5,629	18,598	73,305	6,516	
237	Green Bay, Wis	34,931			1,542	1,616	125,180	12,749	
238	Columbus, Ga	108,544			2,627	38	88,205	27,430	393
239	Watertown, N. Y	24,422	1,218		349		18,883	4,559	37
240	Moline, Ill	8,343	1,801		3,723		237,530	7,839	
241	Sheboygan, Wis	25,592	404		5,245	18,599	294,899	4,790	206
242	Waltham, Mass	4,778			363	2,337	10,001	8,239	
243	Newport, R. I	7,675	2,053	4	511			1,659	
244	Muskogee, Okla	19,390	1,060	16,217	2,598		11,249	20,612	395
245	Newburgh, N. Y	21,627	2,017		302		15,305	3,002	
246	La Crosse, Wis	20,476	958		2,337	389	78,860	6,357	
247	Lynchburg, Va	198,864	1,233	1,364	3,607		31,983	15,190	
248	Colorado Springs, Colo	20,881	1,508		2,207		281,362	6,858	

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

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1923

[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. 35]

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension assessments
			Total	Subventions for education		Other subventions and grants		Total	For expenses		For outlays	For principal of public trust funds	
				By State	By county	By State	By county		Other than pensions	Pensions			
	Grand total	$115,249,474	$96,742,363	$77,133,796	$9,362,928	$8,951,363	$1,294,276	$2,731,315	$597,724	$276,043	$657,911	$1,199,637	$15,775,796
	Group I	50,955,941	38,871,130	37,065,219		1,805,911		331,406	31,149	17,082	230,180	52,995	11,753,405
	Group II	21,188,489	18,760,182	11,894,934	40,500	6,790,931	33,817	1,095,840	334,421	105,769	102,761	552,889	1,332,467
	Group III	21,245,892	19,223,610	13,415,883	4,513,900	75,927	1,217,900	614,807	48,823	36,183	164,045	365,756	1,407,475
	Group IV	13,692,749	12,605,175	8,997,795	3,520,249	59,032	28,099	397,826	143,053	61,925	118,662	74,186	689,748
	Group V	8,166,403	7,282,266	5,759,965	1,288,279	219,562	14,460	291,436	40,278	55,084	42,263	153,811	592,701
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$26,054,301	$18,542,557	$18,542,557				$14,028		$14,028			$7,497,716
2	Chicago, Ill	5,621,146	3,734,681	3,523,430		$211,251		3,775	$3,475	300			1,882,690
3	Philadelphia, Pa	4,250,545	3,509,961	3,194,809		315,152		10,712	10,712				729,872
4	Detroit, Mich	3,543,789	3,293,589	2,834,778		458,811		188,998	9,783	5	$179,210		61,202
5	Cleveland, Ohio	359,055	25,829	25,829				3,250	766	2,484			329,976
6	St. Louis, Mo	1,067,850	1,044,103	1,044,103				1,235		235	1,000		22,512
7	Baltimore, Md	1,108,812	1,065,249	1,065,249									43,563
8	Boston, Mass	468,782	62,963	59,063		3,900		57,111			10,000	$47,111	348,708
9	Los Angeles, Calif	2,706,519	2,649,949	2,465,809		184,140		18,873	6,319		6,670	5,884	37,697
10	Pittsburgh, Pa	1,524,915	1,425,147	1,278,915		146,232		394	94		300		99,374
11	San Francisco, Calif	2,224,837	1,809,123	1,426,219		382,904		33,000			33,000		382,714
12	Buffalo, N. Y	2,025,390	1,707,979	1,604,458		103,521		30		30			317,381
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$1,327,816	$1,159,342	$596,560		$562,782		$3,250	$183	$567	$2,500		$165,224
14	Washington, D. C	9,234,123	8,910,086	[1] 3,060,673		[1] 5,849,413		97,515	41,036		56,479		226,522
15	Newark, N. J	2,232,131	2,133,980	1,964,887		169,093		4,235	3,858	377			93,916
16	Minneapolis, Minn	991,757	813,312	667,127	$15,346	130,839		64,633	21,475	35,145	8,013		113,812
17	Cincinnati, Ohio	1,054,566	37,685	37,685				757,107	263,715	503		$492,889	259,774
18	New Orleans, La	933,534	687,036	687,036				150,878	2,876	52,233	35,769	60,000	95,620

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19	Kansas City, Mo	582, 307	564, 825	564, 825				11, 320	89	11, 231			6, 162
20	Indianapolis, Ind	449, 593	412, 203	387, 049	25, 154			3, 198		3, 198			34, 192
21	Rochester, N. Y	1, 582, 111	1, 337, 578	1, 297, 526		6, 235	$33, 817	3, 154	1, 189	1, 965			241, 379
22	Seattle, Wash	1, 400, 915	1, 368, 957	1, 360, 027		8, 930							31, 958
23	Jersey City, N. J	1, 399, 636	1, 335, 178	1, 271, 539		63, 639		550		550			63, 908
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
24	Portland, Oreg	$1, 373, 633	$1, 331, 061	$115, 204	$1, 215, 857			$11, 072			$11, 037	$35	$31, 500
25	Denver, Colo	444, 156	230, 741	202, 196		$28, 545		201, 828	$1, 151	$677		200, 000	11, 587
26	Toledo, Ohio	101, 411	74, 947	70, 947		4, 000		2, 679	2, 290	389			23, 785
27	Columbus, Ohio	105, 157	11, 908	9, 908		2, 000		3, 832	2, 257	1, 575			89, 417
28	Louisville, Ky	581, 656	549, 894	327, 699	10, 000		$212, 195	27, 572	23, 011	496		4, 065	4, 190
29	Providence, R. I	120, 251	81, 001	81, 001				25	25				39, 225
30	St. Paul, Minn	1, 374, 427	1, 339, 941	401, 058			938, 883	908	222	686			33, 578
31	Oakland, Calif	2, 139, 904	2, 123, 117	921, 631	1, 201, 486			675	675				16, 112
32	Atlanta, Ga	235, 725	183, 725	171, 225			12, 500	52, 000	2, 000		50, 000		
33	Akron, Ohio	96, 246	19, 154	12, 981		6, 173		6, 498		6, 498			70, 594
34	Omaha, Nebr	226, 103	190, 826	172, 126			18, 700	3, 351		3, 351			31, 926
35	Birmingham, Ala	812, 883	807, 843	218, 554	589, 289			50		50			4, 990
36	Worcester, Mass	174, 744	56, 430	47, 575	8, 855			50, 701				50, 701	67, 613
37	Syracuse, N. Y	644, 596	580, 592	578, 970			1, 622	340		340			63, 664
38	Richmond, Va	282, 464	255, 837	255, 837				3, 004	814	190	2, 000		23, 623
39	San Antonio, Tex	550, 589	545, 186	540, 528	1, 658	3, 000							5, 403
40	Dallas, Tex	524, 079	512, 144	512, 144				6, 269		1, 929	4, 340		5, 666
41	New Haven, Conn	235, 983	108, 858	102, 539		6, 319		28, 337	844	394	27, 099		98. 788
42	Memphis, Tenn	563, 256	561, 806	72, 096	467, 210		22, 500	1, 450			1, 450		
43	Dayton, Ohio	100, 621	29, 269	25, 769		3, 500		26, 915	2, 488	3	24, 326	98	44, 437
44	Norfolk, Va	219, 217	177, 895	177, 895				26, 959			26, 799	160	14, 363
45	Houston, Tex	574, 981	573, 744	567, 176	1, 568		5, 000	1, 237			1, 237		
46	Youngstown, Ohio	71, 182	11, 801	7, 856		3, 945		5, 139		5, 139			54, 242
47	Grand Rapids, Mich	480, 969	468, 111	460, 413		7, 698		554	109			445	12, 304
48	Springfield, Mass	184, 311	49, 983	42, 579	7, 404			69, 618				69, 618	64, 710
49	Bridgeport, Conn	114, 705	91, 408	86, 840		4, 568							23, 297
50	Fort Worth, Tex	351, 972	351, 972	351, 972									
51	Scranton, Pa	309, 681	259, 349	259, 349				909	909				49, 423
52	Paterson, N. J	544, 320	527, 608	527, 608				350		50		300	16, 362
53	Hartford, Conn	109, 916	78, 583	76, 344		2, 239		26, 276	716	10		25, 550	5, 057

[1] By the United States.

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1923—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. 35]

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension assessments
			Total	Subventions for education		Other subventions and grants		Total	For expenses		For outlays	For principal of public trust funds	
				By State	By county	By State	By county		Other than pensions	Pensions			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
54	Des Moines, Iowa	$104,301	$81,242	$81,242				$1,016		$1,016			$22,043
55	New Bedford, Mass	139,877	102,487	94,899	$7,588								37,390
56	Trenton, N. J	491,140	469,602	469,602				490		490			21,048
57	Salt Lake City, Utah	708,129	686,753	686,753				11,740	$1,961	9,779			9,636
58	Camden, N. J	407,642	393,447	393,447									14,195
59	Nashville, Tenn	557,849	552,192	93,873	458,319			63	63				5,594
60	Fall River, Mass	68,896	63,896	58,491	5,405			5,000				$5,000	
61	Albany N. Y	327,850	288,995	286,255		$2,740		2,833				2,833	36,022
62	Wilmington, Del	849,383	831,558	831,558				3,811	2,718	1,093			14,014
63	Kansas City, Kans	10,794	5,794	5,794				5,000	5,000				
64	Lowell, Mass	114,852	77,963	74,009	3,954								36,889
65	Flint, Mich	275,296	261,077	239,705	20,172	1,200		8,901			$8,901		5,318
66	Erie, Pa	206,763	193,569	193,569				524	524				12,670
67	Cambridge, Mass	33,829	32,923	29,966	2,957			906	906				
68	Reading, Pa	215,264	180,154	180,154				4,400				4,400	30,710
69	Yonkers, N. Y	513,636	448,073	448,073				362	87	275			65,201
70	Duluth, Minn	215,556	159,089	153,550	5,539			4,540	14	170	4,356		51,927
71	Spokane, Wash	832,920	814,046	552,772	261,274			630		630			18,244
72	Elizabeth, N. J	394,530	382,979	382,979				323		323			11,228
73	Utica, N. Y	323,913	272,767	272,767				5,051			2,500	2,551	46,095
74	Lynn Mass	33,702	2,903		2,903								30,799
75	Tacoma, Wash	729,067	712,038	463,076	242,462		$6,500	669	39	630			16,360
76	Jacksonville, Fla	41,565	25,329	25,329									16,236

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

77	Oklahoma City, Okla	$162,864	$162,864	$56,336	$72,472	$34,056							
78	Canton, Ohio	37,755	6,341	3,341		3,000							$31,414
79	Somerville, Mass	25,307	22,500	20,301	2,199								2,807
80	Schenectady, N. Y	391,906	348,803	347,332			$1,471	$5,381		$5,381			37,722
81	Waterbury, Conn	107,925	81,780	75,774		6,006		26,145	$25,386	759			
82	Tulsa, Okla	90,256	90,256	58,309	31,947								
83	Lawrence, Mass	71,215	45,810	43,882	1,011	917		2,000	2,000				23,405
84	Fort Wayne, Ind	115,929	112,600	112,600				46		46			3,283
85	El Paso, Tex	311,041	303,210	300,119	3,091			6,541	5,000	1,541			1,290
86	Evansville, Ind	119,345	107,414	100,332	7,082			1,026	83	943			10,905
87	Savannah, Ga	68,850	68,850	68,850									
88	Knoxville, Tenn	247,602	245,176	41,680	203,496								2,426
89	Allentown, Pa	170,805	151,388	151,388									19,417
90	San Diego, Calif	758,562	738,449	303,112	435,337			15,620	1,320		$14,000	$300	4,493
91	Bayonne, N. J	482,835	435,888	435,888				210		210			46,737
92	Manchester, N. H												
93	Harrisburg, Pa	192,109	146,907	146,907				22,000			22,000		23,202
94	Peoria, Ill	105,102	80,619	80,619				13,288	68	13,220			11,195
95	Wichita, Kans	26,039	24,960	24,960									1,079
96	St. Joseph, Mo	93,788	87,817	83,167	4,650			3,833	400	3,433			2,138
97	Sioux City, Iowa	45,044	41,952	41,952				275		275			2,817
98	South Bend, Ind	136,125	131,124	115,828	15,296			1,869		1,869			3,132
99	Wilkes-Barre, Pa	155,420	135,030	135,030									20,390
100	Binghamton, N. Y	357,227	274,717	273,046			1,671	53,542	1,000	1,201	51,341		28,968
101	Portland, Me	168,810	146,605	145,930		675		22,205				22,205	
102	Rockford, Ill	116,379	91,774	91,774				16,366		624	4,630	11,112	8,239
103	Troy, N. Y	231,524	206,799	205,342			1,457	270		270			24,455
104	Charleston, S. C	165,439	73,352	12,886	60,466			90,730	90,000	730			1,357
105	Little Rock, Ark	88,264	69,943	69,943				750	750				17,571
106	Johnstown, Pa	182,595	159,167	159,167									23,428
107	Sacramento, Calif	845,913	845,913	275,695	570,218								
108	East St. Louis, Ill	85,759	83,770	83,770				340		340			1,649
109	Brockton, Mass	5,225	5,225	710	4,515								
110	Terre Haute, Ind	118,612	110,429	108,085	2,344			750			750		7,433
111	Saginaw, Mich	225,237	220,713	219,505	1,208			149				149	4,375
112	Gary, Ind	94,670	89,890	86,655	3,235			2,353		2,353			2,427
113	Pawtucket, R. I	26,291	24,137	23,396		741							2,154
114	Hoboken, N. J	344,170	329,785	329,785				311		311			14,074
115	Long Beach, Calif	654,457	654,457	252,421	402,036								
116	Passaic, N. J	299,214	271,874	271,874									27,340

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1923—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. 35]

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension assessments
			Total	Subventions for education		Other subventions and grants		Total	For expenses		For outlays	For principal of public trust funds	
				By State	By county	By State	By county		Other than pensions	Pensions			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
117	Springfield, Ohio	$36,257	$6,939	$3,939		$3,000		$11,449		$11,449			$17,869
118	Chester, Pa	123,921	106,706	106,706									17,215
119	Hamtramck, Mich	127,082	123,306	123,306									3,776
120	Altoona, Pa	141,067	121,728	121,728				2,769				$2,769	16,570
121	Racine, Wis	104,240	77,684	77,684									26,556
122	Lansing, Mich	159,460	155,789	147,259	$4,330	4,200							3,671
123	New Britain, Conn	44,423	38,761	38,199		562		3,523	$1,330	2,193			2,139
124	Mobile, Ala	93,862	90,799	90,799				3,063	3,063				
125	Berkeley, Calif	561,225	561,170	235,530	325,640			55		55			
126	Springfield, Ill	84,887	68,876	68,876				10,352		10,352			5,659
127	Holyoke, Mass	71,043	49,906	48,112	1,794			3,832				3,832	17,305
128	Highland Park, Mich	122,347	118,592	118,592				286		175	$111		3,469
129	Davenport, Iowa	36,290	30,631	30,631				5,659	3,689	1,970			
130	Chattanooga, Tenn	238,134	236,866	39,037	177,829		$20,000	1,268	318		950		
131	Bethlehem, Pa	131,430	103,372	103,372				1,200	1,200				26,858
132	Lincoln, Nebr	67,149	37,960	34,460			3,500	29,189			36	29,153	
133	Niagara Falls, N. Y	202,590	184,604	184,604				560		560			17,426
134	Covington, Ky	73,072	68,289	68,289				2,853	2,400	453			1,930
135	Haverhill, Mass	30,295	13,114	10,908	2,206								17,181
136	Portsmouth, Va	78,971	75,976	75,976									2,995
137	Huntington, W. Va	1,013	1,013	1,013									
138	East Orange, N. J	238,463	232,002	232,002				12		12			6,449
139	Macon, Ga	55,185	53,631	53,631									1,554
140	Wheeling, W. Va	7,305	1,901	1,901				874		874			4,530
141	Cicero, Ill	69,288	67,683	67,683									1,605
142	Roanoke, Va	79,952	76,250	76,250				574	574				3,128
143	Tampa, Fla	37,731	36,844	36,844									887

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144	Lancaster, Pa	84,774	69,317	69,317				310			310		15,147
145	Winston-Salem, N. C	255,480	250,980		250,980			4,500				4,500	
146	Shreveport, La	122,991	110,593	110,593				10,428		201	10,227		1,970
147	Jackson, Mich	138,701	135,457	132,148	2,184	1,125		166				166	3,078
148	Augusta, Ga	74,364	74,364	74,364									
149	Fresno, Calif	753,155	740,433	279,030	461,403			9,657			9,657		3,065
150	Quincy, Mass	31,707	31,707	28,320	2,487	900							
151	Pasadena, Calif	521,434	518,096	268,916	249,180			3,338	3,313	25			23,571
152	Topeka, Kans	19,450	19,350	19,350				100		100			
153	Atlantic City, N. J	347,897	329,763	329,763									18,134
154	Kalamazoo, Mich	130,423	129,264	125,083	3,206	975		1,159	1,159				
155	Lakewood, Ohio	31,434	3,213	338		2,875		4,650			4,650		23,571
156	Malden, Mass	21,147	6,458	4,349	2,109								14,689
157	Charlotte, N. C	217,500	217,500	1,202	216,298								

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

158	Cedar Rapids, Iowa	$36,791	$34,644	$34,644				$760		$740	$20		$1,387
159	Wichita Falls, Tex	84,901	84,901	84,901									
160	York, Pa	99,739	95,587	95,587									4,152
161	Elmira, N. Y	184,593	133,227	131,785		$322	$1,120	34,980	$100	2,104	32,776		16,386
162	Newton, Mass	67,247	43,118	39,257	$3,861			1,144	1,144				22,985
163	Bay City, Mich	178,228	172,644	171,102	1,542			1,517			1,517		4,067
164	McKeesport, Pa	100,322	99,178	99,178									1,144
165	New Castle, Pa	104,773	94,999	94,999									9,774
166	Decatur, Ill	51,532	49,577	49,577				87		87			1,868
167	Oak Park, Ill	44,370	39,603	39,603				110		10	100		4,657
168	Chelsea, Mass	24,115	6,816	6,816									17,299
169	Kenosha, Wis	130,424	110,601	64,734	42,400	1,372	2,095	63		63			19,760
170	Hammond, Ind	69,649	60,154	57,713	2,441			7,794	7,031			$763	1,701
171	Galveston, Tex	330,956	330,956	137,389	3,754	189,813							
172	Mount Vernon, N. Y	246,729	203,228	203,228				14,778	10,658	4,120			28,723
173	Beaumont, Tex	116,357	112,357	112,357				4,000	4,000				
174	Woonsocket, R. I	28,542	17,758	17,758				7,726		2,726		5,000	3,058
175	Pittsfield, Mass	22,017	9,260	7,002	2,258								12,757
176	Perth Amboy, N. J	129,414	115,292	115,292				152		152			13,970
177	Montgomery, Ala	108,103	106,303	50,947	55,356			1,800			1,800		
178	Stockton, Calif	510,764	507,379	199,331	308,048								3,385
179	Medford, Mass	18,834	3,213	496	2,717								15,621
180	Lima, Ohio	22,130	9,874	6,874		3,000		86	86				12,170
181	Charleston, W. Va	1,175	1,175	1,175									
182	Lexington, Ky	63,687	58,339	55,577	1,875	525	362						5,348

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1923—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. 35]

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension assessments
			Total	Subventions for education		Other subventions and grants		Total	For expenses		For outlays	For principal of public trust funds	
				By State	By county	By State	By county		Other than pensions	Pensions			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
183	Greensboro, N. C	$130,025	$125,000		$125,000			$5,025			$4,625	$400	
184	Pueblo, Colo	184,663	181,847	$2,917	169,095	$9,835		130	$130				$2,686
185	Salem, Mass	47,070	8,595	8,595				24,031	1,655			22,376	14,444
186	Madison, Wis	134,169	113,897	113,897				135	135				20,137
187	Everett, Mass	57,299	16,814	14,958	1,856			25,000				25,000	15,485
188	Butte, Mont	117,554	116,304	50,629	65,675			50		$50			1,200
189	Fitchburg, Mass	16,270	4,700	2,009	2,691			1,250	250			1,000	10,320
190	East Chicago, Ind	54,020	54,020	51,852	2,168								1,091
191	San Jose, Calif	495,796	494,521	198,988	295,533			184	184				11,337
192	Williamsport, Pa	93,430	82,093	82,093									
193	West Hoboken, N. J	214,091	196,579	196,579				583		583			16,929
194	Evanston, Ill	40,220	34,474		34,474			1,226		406	820		4,520
195	Hamilton, Ohio	12,199	4,522	1,522		3,000		200	200				7,477
196	Brookline, Mass	12,332	2,650		2,650			3,000				3,000	6,682
197	Jamestown, N. Y	144,771	130,972	130,972				2,218	315	1,903			11,581
198	Springfield, Mo	80,712	79,712	69,417	10,295			1,000	1,000				
199	Waco, Tex	146,780	146,780	145,760	1,020								
200	Muskegon, Mich	148,468	117,101	114,401	1,625	1,075		28,500				28,500	2,867
201	Lorain, Ohio	22,383	7,512	4,512		3,000		500			500		14,371
202	Muncie, Ind	69,280	63,613	57,849	5,764								5,667
203	Pontiac, Mich	97,573	94,741	88,034	5,057	1,650		275	275				2,557
204	Chicopee, Mass	24,747	15,764	13,650	2,114								8,983
205	Joliet, Ill	60,492	57,610	57,610				670		670			2,212
206	Columbia, S. C	88,242	88,242	5,590	82,652								
207	Superior, Wis	70,581	50,274	50,274									20,307
208	Dubuque, Iowa	29,034	27,616	27,616									1,418
209	Battle Creek, Mich	100,023	100,023	98,623	1,400								

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210	Aurora, Ill	43,210	40,360	40,360				10		10			2,840
211	Waterloo, Iowa	21,682	20,312	20,312				121		121			1,249
212	New Rochelle, N. Y	266,098	179,306	179,306				57,308				57,308	29,484
213	Stamford, Conn	30,213	22,093	21,692		401		5,905		5,905			2,215
214	Taunton, Mass	13,183	13,183	10,719	2,464								
215	Council Bluffs, Iowa	21,536	20,055	20,055				600	400	200			881
216	Portsmouth, Ohio	16,552	4,582	3,232		1,350							11,970
217	Rock Island, Ill	38,427	34,820	34,820				700	500	200			2,907
218	Poughkeepsie, N. Y	100,747	85,844	85,844				4,466	1,000	3,466			10,437
219	Quincy, Ill	37,115	36,745	36,745				370	20	350			
220	Austin, Tex	138,974	138,974	130,138	8,836								
221	Auburn, N. Y	122,030	106,347	105,038			$1,309	2,770		2,770			12,913
222	New Brunswick, N. J	116,470	102,504	102,504				30		30			13,936
223	Easton, Pa	74,432	63,895	63,895									10,537
224	Newport News, Va	50,906	48,671	48,671									2,235
225	Danville, Ill	40,496	38,953	38,953									1,543
226	Ogden, Utah	217,199	216,199	216,199				1,000	1,000				
227	Wilmington, N. C	3,769	2,316	2,316				1,210	1,210				243
228	Hazleton, Pa	94,964	85,489	85,489									9,475
229	Orange, N. J	169,559	165,052	165,052				1,123		1,123			3,384
230	Kokomo, Ind	44,072	41,819	38,082	3,737								2,253
231	Amsterdam, N. Y	113,249	99,947	99,947				6,399		6,399			6,903
232	Petersburg, Va	55,530	52,702	52,702				786	786				2,042
233	Pensacola, Fla	23,754	23,754	23,754									
234	Norristown, Pa	46,803	46,803	46,803									
235	Lewiston, Me	57,103	57,103	52,884		4,219							
236	Oshkosh, Wis	59,629	58,045	58,045				395		395			1,189
237	Green Bay, Wis	79,278	66,815	66,815				10		10			12,453
238	Columbus, Ga	36,464	34,828	34,828				1,636	1,636				
239	Watertown, N. Y	136,097	121,041	120,144	897			3,405		2,941		464	11,651
240	Moline, Ill	33,711	30,424	30,424				676	621	55			2,611
241	Sheboygan, Wis	50,309	37,724	37,724				352		352			12,233
242	Waltham, Mass	30,588	20,840	9,348	1,992		9,500						9,748
243	Newport, R. I	40,725	14,419	14,419				20,409	4,826	5,583		10,000	5,897
244	Muskogee, Okla	28,288	27,908	19,218	8,690			380		380			
245	Newburgh, N. Y	95,494	82,766	82,692			74	4,796	816	3,875	105		7,932
246	La Crosse, Wis	59,085	42,771	42,771				605	300	305			15,709
247	Lynchburg, Va	54,103	51,689	51,689									2,414
248	Colorado Springs, Colo	36,943	29,009	667	28,342			7,000		7,000			934

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1923

[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. 35]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	Grand total	$111,570,292	$26,700,016	$21,151,878	$8,323,971	$12,827,907	$63,718,398	$38,867,498	$5,846,526	$3,787,452	$15,216,922
	Group I	80,824,953	19,618,237	18,134,357	8,102,947	10,031,410	43,072,359	28,883,712	3,963,720	2,901,963	7,322,964
	Group II	9,687,482	1,995,611	1,772,444	146,161	1,626,283	5,919,427	3,014,215	497,576	477,930	1,929,706
	Group III	12,042,594	3,485,869	411,193	64,216	346,977	8,145,532	4,451,619	616,934	111,190	2,965,789
	Group IV	5,778,238	1,114,948	759,944	1,804	758,140	3,903,346	1,518,238	390,227	185,790	1,809,091
	Group V	3,237,025	485,351	73,940	8,843	65,097	2,677,734	999,714	378,069	110,579	1,189,372
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$29,253,648	$3,001,766	$3,241,686	----------	$3,241,686	$23,010,196	$21,057,425	$1,178,141	$25,359	$749,271
2	Chicago, Ill	17,301,183	12,657,701	872,026	$714,307	157,719	3,771,456	14,061	503,401	1,663,989	1,590,005
3	Philadelphia, Pa	16,649,162	708,107	11,211,473	6,780,791	4,430,682	4,729,582	2,412,929	1,600,973	52,989	662,691
4	Detroit, Mich	1,104,854	72,161	2,048	----------	2,048	1,030,645	658,056	40,234	60,465	271,890
5	Cleveland, Ohio	2,633,156	1,785	46,513	----------	46,513	2,584,858	1,038,439	3,140	3,179	1,540,100
6	St. Louis, Mo	1,920,292	1,100,833	257,858	207,440	50,418	561,601	238,540	60,846	5,166	257,049
7	Baltimore, Md	2,834,978	1,285,949	64,984	32,988	31,996	1,484,045	1,311,615	52,494	10,695	109,241
8	Boston, Mass	4,307,663	65,261	2,073,807	364,896	1,708,911	2,168,595	1,546,368	432,029	----------	190,198
9	Los Angeles, Calif	1,340,181	346,512	145,588	----------	145,588	848,081	145,568	3,097	74,260	625,156
10	Pittsburgh, Pa	1,188,010	57,867	66,553	----------	66,553	1,063,590	248,163	45,982	21,531	747,914
11	San Francisco, Calif	1,392,273	243,142	112,623	1,725	110,898	1,036,508	----------	13,571	924,233	98,704
12	Buffalo, N. Y	899,553	77,153	39,198	800	38,398	783,202	212,548	29,812	60,097	480,745

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

13	Milwaukee, Wis	$611,554	$25,935	$53,417		$53,417	$532,202	$4,589	$60,855	$208,891	$257,867
14	Washington, D. C	298,788	109,698				189,090	161,797	26,867		426
15	Newark, N. J	1,472,560	762,980	52,151		52,151	657,429	539,817	20,728	17,941	78,943
16	Minneapolis, Minn	538,300	72,826	798		798	464,676	165,572	42,391	185,020	71,693
17	Cincinnati, Ohio	3,335,435	43,554	1,534,991	$92,037	1,442,954	1,756,890	1,126,281	185,282	11,844	433,483
18	New Orleans, La	474,474	161,382	58,592	53,864	4,728	254,500	45,767	59,455	21,562	127,716
19	Kansas City, Mo	918,398	305,744	2,571		2,571	610,083	263,244	29,978		316,861
20	Indianapolis, Ind	257,386	22,574	20,239	260	19,979	214,573	55,312	41,304		117,957
21	Rochester, N. Y	479,709	161,638	11,741		11,741	306,330	145,263	29,997	5,764	125,306
22	Seattle, Wash	237,567	22	27,785		27,785	209,760	1,395	719	26,908	180,738
23	Jersey City, N. J	1,063,311	329,258	10,159		10,159	723,894	505,178			218,716

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

24	Portland, Oreg	$384,544	$143,438	$9,724		$9,724	$231,382	$115,931	$39,308	$28,399	$47,744
25	Denver, Colo	1,123,409	897,658	24,563	$8,400	16,163	201,188	8,244	90,423	291	102,230
26	Toledo, Ohio	564,849	395	40,964		40,964	523,490	258,404	6,775	3,117	255,194
27	Columbus, Ohio	787,682	18,844	14,942	3,686	11,256	753,896	513,367	3,562	304	236,663
28	Louisville, Ky	214,659	16,973	500		500	197,186	86,451	1,536	1,099	108,100
29	Providence, R. I	820,540	78,936	55,835	17,869	37,966	685,769	472,499	37,270	16,849	159,151
30	St. Paul, Minn	399,065	60,381	54,235	3,770	50,465	284,449	243,916	21,988		18,545
31	Oakland, Calif	69,465	41,353	820		820	27,292				27,292
32	Atlanta, Ga	243,829	123,799	1,053		1,053	118,977	86,050	2,180	200	30,547
33	Akron, Ohio	376,686	316	5,824		5,824	370,546	118,121	12,883		239,542
34	Omaha, Nebr	518,864	302,654	1,800		1,800	214,410	113,867	17,682	2,962	79,899
35	Birmingham, Ala	93,363	7,970	5,585	3,447	2,138	79,808	10,345	3,862	5,047	60,554
36	Worcester, Mass	216,064					216,064	159,630	38,919		17,515
37	Syracuse, N. Y	151,668	56,609				95,059		738	12	94,309
38	Richmond, Va	526,948	203,748	252		252	322,948	240,221	15,477	4,141	63,109
39	San Antonio, Tex	126,211	17,085				109,126	33,089	688	101	75,248
40	Dallas, Tex	334,908	144,126	2,478		2,478	188,304	157,653	2,219	64	28,368
41	New Haven, Conn	164,960	17,898	12,775		12,775	134,287	16,932	36,739		80,616
42	Memphis, Tenn	177,747	50,815	9,427		9,427	117,505	25,927			91,578
43	Dayton, Ohio	233,233	6,752	8,099		8,099	218,382	107,457	3,174	470	107,281
44	Norfolk, Va	239,972	27,126	61,938		61,938	150,908	128,894	3,989	1,394	16,631
45	Houston, Tex	328,587	168,240	6,751		6,751	153,596	116,853		3,732	33,011
46	Youngstown, Ohio	229,907	29,092	6,626	5,000	1,626	194,189	164,838	11,480		17,871
47	Grand Rapids, Mich	102,605	1,753	739		739	100,113	56,499	441		43,173
48	Springfield, Mass	78,079	12,425	2,121		2,121	63,533	43,605	2,424		17,504

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1923—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. 35]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
49	Bridgeport, Conn	$80,504		$35,734	$18,058	$17,676	$44,770	$18,695	$1,500		$24,575
50	Fort Worth, Tex	91,571	$677				90,894	39,690		$3,021	48,183
51	Scranton, Pa	88,026	10,000	1,097		1,097	76,929	19,057	14,931	2,241	40,700
52	Paterson, N. J	247,968	146,296	1,500		1,500	100,172	92,257	441	1,461	6,013
53	Hartford, Conn	190,787	66,798	8,819		8,819	115,170	65,223	14,586	2,515	32,846
54	Des Moines, Iowa	84,507	34,621	585		585	49,301	1,545	6,902		40,854
55	New Bedford, Mass	129,016	680	300		300	128,036	91,101	16,789		20,146
56	Trenton, N. J	322,914	165,236	3,605	2,123	1,482	154,073	117,739	6,950		29,384
57	Salt Lake City, Utah	91,658	26,178	50		50	65,430	4,100	5,374	1,530	54,426
58	Camden, N. J	281,949	157,505	6,538		6,538	117,906	100,100	5,260	898	11,648
59	Nashville, Tenn	183,328	105,486	2,245		2,245	75,597	56,535	569		18,493
60	Fall River, Mass	133,973		3,211		3,211	130,762	113,773	2,742		14,247
61	Albany, N. Y	86,641	7,712				78,929	45,180	5,691		28,058
62	Wilmington, Del	68,764	185	102		102	68,477	8,766	21,310		38,401
63	Kansas City, Kans	102,663	49,724	1,041		1,041	51,898	14,019	921	1,666	35,292
64	Lowell, Mass	34,249					34,249	9,293	12,979		11,977
65	Flint, Mich	86,070					86,070	5,000			81,070
66	Erie, Pa	89,993	15,215				74,778	17,030	4,712		53,036
67	Cambridge, Mass	180,566		2,507		2,507	178,059	164,424	2,575		11,060
68	Reading, Pa	43,952	2,591	128	128		41,233	15,308	1,165		24,760
69	Yonkers, N. Y	85,897	13,837	5,196	1,456	3,740	66,864		47,509		19,355
70	Duluth, Minn	86,787	72	652	279	373	86,063	12,175	62,376	1,226	10,286
71	Spokane, Wash	99,250	37,873	240		240	61,137	45,899	1,091		14,147
72	Elizabeth, N. J	235,501	128,623	1,600		1,600	105,278	22,553	7,294	1,487	73,944

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73	Utica, N. Y	77,126					77,126	6,404	7,438		63,284
74	Lynn, Mass	51,746		4,350		4,350	47,396	36,487	2,769	2,654	5,486
75	Tacoma, Wash	153,097	50,174	4,642		4,642	98,281	50,473	2,054	24,309	21,445
76	Jacksonville, Fla	126,247	38,000				88,247		7,249		80,998
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
77	Oklahoma City, Okla	$199,461	$15,699				$183,762	$176,175	$193		$7,394
78	Canton, Ohio	135,637					135,637	78,192	8,762		48,683
79	Somerville, Mass	16,527					16,527	1,160			15,367
80	Schenectady, N. Y	36,519	1,365	$24		$24	35,130	8,215	8,899	$2,293	15,723
81	Waterbury, Conn	38,612		185		185	38,427	9,484	16,819		12,124
82	Tulsa, Okla	189,310	18,600	16,340		16,340	154,370	87,002	1,064		66,304
83	Lawrence, Mass	51,531		500		500	51,031	35,628	446		14,957
84	Fort Wayne, Ind	35,951	500	1,050		1,050	34,401	17	5,104	4,159	25,121
85	El Paso, Tex	87,203	3,172	267		267	83,764	67,126	98		16,540
86	Evansville, Ind	51,113	15,442	120		120	35,551	2,300	3,208	5,843	24,200
87	Savannah, Ga	22,947	9,015	5,364		5,364	8,568	6,318		250	2,000
88	Knoxville, Tenn	4,060	134				3,926	2,666	1,260		
89	Allentown, Pa	44,586	135				44,451	25,152		93	19,206
90	San Diego, Calif	108,603	70,968	600	$600		37,035		324	1,611	35,100
91	Bayonne, N. J	114,722	45,660	3		3	69,059	51,974	1,351		15,734
92	Manchester, N. H	21,401	2,872	1,115		1,115	17,414	8,154	2,436		6,824
93	Harrisburg, Pa	144,578	92,598				51,980	10,090	2,626	12,888	26,376
94	Peoria, Ill	30,032	1,781	4,445		4,445	23,806	2,442	14,825	2,495	4,044
95	Wichita, Kans	106,445	32,120				74,325	5,741	2,531		66,053
96	St. Joseph, Mo	78,971	28,228	308		308	50,435	6,456	488		43,491
97	Sioux City, Iowa	75,816	61,890	1,318		1,318	12,608	1,043	1,277		10,288
98	South Bend, Ind	39,786	2,362				37,424	6,876	7,360	10,367	12,821
99	Wilkes-Barre, Pa	11,128	355				10,773	1,040	1,750		7,983
100	Binghamton, N. Y	37,429	180	369		369	36,880	118	5,633	746	30,383
101	Portland, Me	123,732	7,422	1,778		1,778	114,532	61,533	22,239	3,003	27,757
102	Rockford, Ill	19,550	11,154				8,396		6,803	1,593	
103	Troy, N. Y	24,786	5,054				19,732	4,284	192	60	15,196
104	Charleston, S. C	125,770		51		51	125,719	7,727	39,666	1,203	77,123
105	Little Rock, Ark	42,486	34,745	2,651		2,651	5,090		95	1,766	3,229
106	Johnstown, Pa	86,672	15,621	4,520		4,520	66,531	22,179			44,352
107	Sacramento, Calif	62,601	9,049	3,868		3,868	49,684		11,067	7,424	31,193
108	East St. Louis, Ill	6,181	816				5,365	418	1,302		3,645
109	Brockton, Mass	31,864					31,864	23,797	3,993		4,074
110	Terre Haute, Ind	32,371		3,237		3,237	29,134	1,525	14,847	3,781	8,981
111	Saginaw, Mich	134,766	680	1,405		1,405	132,681	9,712	12,287	275	110,407

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1923—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. 35]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
112	Gary, Ind	$16,794					$16,794	$3,275	$1,248		$12,271
113	Pawtucket, R. I	99,574		$3,200		$3,200	96,374	81,159	1,637	$7,042	6,536
114	Hoboken, N. J	109,733	$53,216				56,517	48,710	385		7,422
115	Long Beach, Calif	650,765	26,691	604,265		604,265	19,809				19,809
116	Passaic, N. J	104,375	59,137	529		529	44,709	34,407	2,682		7,620
117	Springfield, Ohio	73,267	5,905	1,043		1,043	66,319	12,431	30,719		23,169
118	Chester, Pa	38,841	578				38,263	34,844	760		2,659
119	Hamtramck, Mich	31,751					31,751	1,200	20		30,531
120	Altoona, Pa	19,396	363	550		550	18,483	18,483			
121	Racine, Wis	41,372					41,372		16,010	8,644	16,718
122	Lansing, Mich	69,761		547		547	69,214		7,242	120	61,852
123	New Britain, Conn	45,117	4,358	2,401		2,401	38,358	21,630	3,039		13,689
124	Mobile, Ala	31,832	25,047	711		711	6,074				6,074
125	Berkeley, Calif	62,971	51,708	3,811		3,811	7,452				7,452
126	Springfield, Ill	40,261	29,641	60		60	10,560		2,712	2,016	5,832
127	Holyoke, Mass	61,925	12				61,913	9,146	1,643	31,710	19,414
128	Highland Park, Mich	76,411					76,411	37,468	279	7,564	31,100
129	Davenport, Iowa	25,196	42				25,154	1,530	5,217	1,387	17,020
130	Chattanooga, Tenn	36,015		2,763	$1,204	1,559	33,252	5,816			27,436
131	Bethlehem, Pa	51,037	1,812				49,225	29,120			20,105
132	Lincoln, Nebr	42,351	931				41,420	18,197			23,223
133	Niagara Falls, N. Y	134,941	70	40		40	134,831		1,514		133,317
134	Covington, Ky	8,066	3,650	400		400	4,016		340		3,676
135	Haverhill, Mass	37,380					37,380	15,535	7,687	2,406	11,752
136	Portsmouth, Va	108,899	23,314	68,333		68,333	17,252	5,853	45	73	11,281

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137	Huntington, W. Va	37,668	12,470	391		391	24,807	18,849			5,958
138	East Orange, N. J	138,203	74,959	1,498		1,498	61,746	48,258	4,199		9,289
139	Macon, Ga	35,514	11,336	2,860		2,860	21,318	9,347	763	9,989	1,219
140	Wheeling, W. Va	108,285	9,951	3,512		3,512	94,822	7,567	2,679		84,576
141	Cicero, Ill	23,170	851				22,319		14,364		7,955
142	Roanoke, Va	53,406	9,934	362		362	43,110	14,156		550	28,404
143	Tampa, Fla	63,729		25		25	63,704	38,196	583		24,925
144	Lancaster, Pa	15,641		973		973	14,668	2,742	3,199		8,727
145	Winston-Salem, N. C	23,332					23,332	9,496	779	13,057	
146	Shreveport, La	59,922		5,058		5,058	54,864	1,215	4,203	431	49,015
147	Jackson, Mich	39,939					39,939	501	22,251	40	17,147
148	Augusta, Ga	26,877	13,889	2,352		2,352	10,636	7,608	1,812	77	1,139
149	Fresno, Calif	16,947	10,058				6,889				6,889
150	Quincy, Mass	44,885					44,885		21,871		23,014
151	Pasadena, Calif	64,246	12,818	2,374		2,374	49,054		871	19,081	29,102
152	Topeka, Kans	48,633	6,073				42,560	17,687	3,806	1,618	19,449
153	Atlantic City, N. J	383,057	177,209	1,592		1,592	204,256	165,486	9,829		28,941
154	Kalamazoo, Mich	35,698	81	154		154	35,463	14,375		844	20,244
155	Lakewood, Ohio	96,821	1,227	360		360	95,234	30,942	130		64,162
156	Malden, Mass	52,236					52,236	28,465	16,764	702	6,305
157	Charlotte, N. C	18,851		262		262	18,589			18,589	

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

158	Cedar Rapids, Iowa	$10,436		$168		$168	$10,268	$1,259	$3,191	$425	$5,393
159	Wichita Falls, Tex	80,459		434		434	80,025	2,521		1,462	76,052
160	York, Pa	71,194	$33,303	696		696	37,100	12,740	6,770		17,590
161	Elmira, N. Y	45,434	750				44,684		3,687	4,334	36,663
162	Newton, Mass	77,280					77,280	63,087	3,338	2,186	8,669
163	Bay City, Mich	88,229					88,229	19,473		57	68,699
164	McKeesport, Pa	33,961	573	6,158		6,158	27,230	9,412		1,102	16,716
165	New Castle, Pa	18,232	7,070				11,162	558			10,604
166	Decatur, Ill	21,858	10				21,858	15,799	3,993	667	1,399
167	Oak Park, Ill	29,297	2,746				26,551		16,114	213	10,224
168	Chelsea, Mass	39,031	500	400		400	38,131	31,506	1,078		5,547
169	Kenosha, Wis	40,160	600	9,351		9,351	30,209		2,586	5,495	22,128
170	Hammond, Ind	12,114					12,114		5,121		6,993
171	Galveston, Tex	90,926	5,699	50		50	85,177	15,247	978	37,332	31,620
172	Mount Vernon, N. Y	65,526	520	620		620	64,386	9,945	5,628		48,813
173	Beaumont, Tex	69,111	4,228	303		303	64,580	37,242		170	27,168
174	Woonsocket, R. I	117,890	5,383	234		234	112,273	82,790	664		28,819
175	Pittsfield, Mass	4,592					4,592				4,592
176	Perth Amboy, N. J	74,208	25,233				48,975	38,274	25		10,676
177	Montgomery, Ala	4,834	1,000	2,165		2,165	1,669				1,669

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1923—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. 35]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
178	Stockton, Calif	$63,976	$21,847	$200		$200	$41,929		$204		$41,725
179	Medford, Mass	32,006	102				31,904	$12,504	3,833		15,567
180	Lima, Ohio	72,487					72,487	24,332			48,155
181	Charleston, W. Va	33,673	2,634	1,379		1,379	29,660	18,149	91		11,420
182	Lexington, Ky	58,015	400	3,149		3,149	54,466	15,893	3,323	$194	35,056
183	Greensboro, N. C	58,492					58,492	18,733	105		39,654
184	Pueblo, Colo	21,302	9,499				11,803	6,733	2,113	826	2,131
185	Salem, Mass	19,278					19,278	228	11,100	1,102	6,848
186	Madison, Wis	56,492					56,492	22,411	2,809	1,856	29,416
187	Everett, Mass	28,945		89		89	28,856	17,313			11,543
188	Butte, Mont	29,578	17,170	3,327		3,327	9,081		2,463		6,618
189	Fitchburg, Mass	31,809		1,916	$1,773	143	29,893	6,538	15,532		7,823
190	East Chicago, Ind	15,069					15,069	4,690			10,379
191	San Jose, Calif	13,053	4,563				8,490		597	2,731	5,162
192	Williamsport, Pa	15,581					15,581	5,247	722	213	9,399
193	West Hoboken, N. J	47,245	25,468				21,777	19,763	561		1,453
194	Evanston, Ill	26,106	9,996				16,110		5,102	120	10,888
195	Hamilton, Ohio	22,658		11		11	22,647	7,612			15,035
196	Brookline, Mass	9,154	1,140	540		540	7,474		1,815		5,659
197	Jamestown, N. Y	17,764	12,712	50		50	5,002		1,398		3,604
198	Springfield, Mo	19,888	1,000	1,574		1,574	17,314	182			17,132
199	Waco, Tex	39,734	100	847		847	38,787	23,788		1,032	13,967
200	Muskegon, Mich	166,938	1,614	51		51	165,273	6,652	144,994		13,627
201	Lorain, Ohio	40,815	300				40,515	24,046	1,696		14,773
202	Muncie, Ind	10,402		354		354	10,048	3,896			6,152

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203	Pontiac, Mich	37,900					37,900	13,109	160	4,913	19,718
204	Chicopee, Mass	6,771					6,771		1,041		5,730
205	Joliet, Ill	19,015	2,060				16,955		4,428	4,605	7,922
206	Columbia, S. C	7,209		292		292	6,917	5,606	1,311		
207	Superior, Wis	15,850		96		96	15,754	195	5,208	2,179	8,172
208	Dubuque, Iowa	4,073		151		151	3,922		366	222	3,334
209	Battle Creek, Mich	13,908					13,908		625		13,283
210	Aurora, Ill	21,831	10,616				11,215	938	3,501	330	6,446
211	Waterloo, Iowa	4,260					4,260	721	212	43	3,284
212	New Rochelle, N. Y	35,932	6,641				29,291		12,389		16,902
213	Stamford, Conn	33,140		1,576		1,576	31,564	26,155	3,779		1,630
214	Taunton, Mass	41,222					41,222	32,401	1,809	1,252	5,760
215	Council Bluffs, Iowa	21,704	11,793	5		5	9,906		5,515		4,391
216	Portsmouth, Ohio	27,693	391	461		461	26,841	10,799	45	750	15,247
217	Rock Island, Ill	4,657		673		673	3,984	195	506		3,283
218	Poughkeepsie, N. Y	29,473	1,570	1,282		1,282	26,621	2,490	2,775		21,356
219	Quincy, Ill	17,739	13,263	280		280	4,196		178	2,165	1,853
220	Austin, Tex	21,796	4,085	3,965	3,965		13,746		6,100	128	7,518
221	Auburn, N. Y	15,212	783	255		255	14,174	2,222	2,484		9,468
222	New Brunswick, N. J	71,836	34,498				37,338	27,335	1,410		8,593
223	Easton, Pa	13,295	852	199		199	12,244	6,276	520		5,448
224	Newport News, Va	31,757	4,745				27,012	9,301			17,711
225	Danville, Ill	4,544					4,544			4,544	
226	Ogden, Utah	10,505	2,589				7,916	486		32	7,398
227	Wilmington, N. C	14,172		1,200		1,200	12,972	2,576	3,528	4,264	2,604
228	Hazleton, Pa	9,742		2		2	9,740	649			9,091
229	Orange, N. J	78,470	39,613				38,857	31,224	1,319	2,280	4,034
230	Kokomo, Ind	1,786					1,786		310		1,476
231	Amsterdam, N. Y	23,787	3,269				20,518	3,041	3,118		14,359
232	Petersburg, Va	72,723		717		717	72,006	38,535			33,471
233	Pensacola, Fla	14,864					14,864	9,949			4,915
234	Norristown, Pa	30,893	18,000	275		275	12,618	4,394	351		7,873
235	Lewistown, Me	13,523					13,523			13,500	23
236	Oshkosh, Wis	21,914		374		374	21,540		11,212		10,328
237	Green Bay, Wis	29,254		4,414		4,414	24,840		3,725	422	20,693
238	Columbus, Ga	7,909	1,150	313		313	6,446	1,475			4,971
239	Watertown, N. Y	12,576		2		2	12,574	727	3,412		8,435
240	Moline, Ill	2,104					2,104		1,336		768
241	Sheboygan, Wis	20,762		3,569		3,569	17,193		2,574	3,682	10,937
242	Waltham, Mass	18,622		2,145		2,145	16,477	3,503	2,276	920	9,778
243	Newport, R. I	78,581	9,922	8,105	3,105	5,000	60,554	23,850	34,442		2,262
244	Muskogee, Okla	93,072		2,208		2,208	90,864	88,438	71		2,355
245	Newburgh, N. Y	12,403	816	1,125		1,125	10,462	6,339	197	1,424	2,502
246	La Crosse, Wis	37,711	87	403		403	37,221	22,488	2,315	542	11,876
247	Lynchburg, Va	51,686		5,787		5,787	45,899	45,734		165	
248	Colorado Springs, Colo	133,897	122,353				11,544		1,890	700	8,954

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923

[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. 36]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair and construction for compensation	All other		Schools	Libraries		
	Grand total	$59,236,103	$9,151,929	$9,792,262	$1,887,382	$5,103,790	$7,211,235	$744,449	$8,920,817	$8,059,298	$918,926	$5,244,974	$2,201,041
	Group I	29,390,603	5,521,772	6,778,583	633,748	1,934,056	3,016,694	296,492	4,519,183	2,499,856	326,069	2,943,319	920,831
	Group II	8,762,236	1,983,421	1,253,145	275,817	887,982	1,003,530	109,952	935,731	1,311,920	147,226	740,787	112,725
	Group III	10,702,996	951,291	1,046,618	538,806	1,137,737	2,139,066	144,892	1,285,897	1,792,430	214,475	976,312	475,472
	Group IV	6,180,747	414,884	485,155	265,880	821,992	698,823	101,392	1,312,377	1,245,349	132,074	329,694	373,127
	Group V	4,199,521	280,561	228,761	173,131	322,023	353,122	91,721	867,629	1,209,743	99,082	254,862	318,886
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$4,839,124	$1,112,567	$1,317,301	$141,465	$234,756	----------	$83,824	$618,190	$682,897	$9	$616,316	$31,799
2	Chicago, Ill	5,681,531	1,450,950	2,242,451	25,618	413,593	$346,926	109,219	210,808	276,864	84,808	513,882	6,412
3	Philadelphia, Pa	3,841,877	853,325	1,130,533	25,518	385,135	219,362	5,250	685,081	81,788	10,168	202,703	243,014
4	Detroit, Mich	3,601,563	230,532	493,557	72,309	82,100	572,344	17,317	994,944	212,342	26,104	836,570	63,444
5	Cleveland, Ohio	2,423,066	432,061	214,107	65,676	336,970	387,778	8,702	387,010	380,568	37,185	134,604	38,405
6	St. Louis, Mo	1,066,938	336,987	216,378	5,082	10,595	----------	6,903	254,424	41,423	17,475	177,243	428
7	Baltimore, Md	633,055	121,161	23,991	7,957	47,678	253,965	20,301	50,052	21,033	----------	81,959	4,958
8	Boston, Mass	2,148,201	140,676	228,763	113,743	127,092	8,856	6,262	334,229	622,961	17,992	78,560	469,067
9	Los Angeles, Calif	2,153,467	295,625	410,035	62,213	56,950	697,170	2,825	385,524	21,074	68,403	136,331	17,317
10	Pittsburgh, Pa	1,139,225	276,830	197,361	10,622	411	107,303	3,354	339,814	134,268	27,055	21,776	20,431
11	San Francisco, Calif	729,786	218,380	200,597	60,844	3,466	27,244	391	77,672	5,324	16,501	119,367	----------
12	Buffalo, N. Y	1,132,770	52,678	103,509	42,701	235,310	395,746	32,144	181,435	19,314	20,369	24,008	25,556
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$1,246,673	$148,262	$167,081	$24,854	$130,173	$79,644	$31,578	$224,491	$263,995	$21,131	$139,006	$16,458
14	Washington, D. C	1,079,795	125,742	142,847	2,237	369,670	249,902	1,550	51,088	53,653	12,758	5,155	65,193
15	Newark, N. J	1,005,621	228,461	128,769	97,900	76,714	76,847	8,540	294,855	53,769	20,425	18,223	1,118
16	Minneapolis, Minn	788,366	118,684	132,115	19,409	55,510	25,329	6,417	32,677	97,208	18,409	282,608	----------
17	Cincinnati, Ohio	1,095,877	222,565	122,326	13,052	10,192	155,688	1,219	46,191	484,318	13,392	11,905	15,029
18	New Orleans, La	607,029	323,610	81,373	31,633	7,460	24,221	6,928	1,411	66,239	10,873	53,239	42

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19	Kansas City, Mo	768,688	215,481	188,729	3,334	992	232,148	15,308	22,509	47,085	9,879	32,942	281
20	Indianapolis, Ind	536,969	114,469	64,399	15,106	91,889	45,211	6,781	41,426	73,616	10,022	74,040	----------
21	Rochester, N. Y	481,946	101,453	41,993	9,790	136,533	488	2,304	50,160	76,051	7,088	56,086	----------
22	Seattle, Wash	681,102	189,397	92,758	42,093	7,394	114,052	28,690	40,130	72,983	18,984	60,023	14,598
23	Jersey City, N. J	470,170	195,297	90,755	16,409	1,455	----------	637	130,783	23,003	4,265	7,560	6
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
24	Portland, Oreg	$701,384	$6,936	$4,193	$16,488	$6,716	$561,183	$1,821	----------	$20,770	----------	$65,808	$17,469
25	Denver, Colo	953,484	265,127	174,416	4,724	216	276,035	4,315	$77,742	70,906	$13,174	61,481	5,348
26	Toledo, Ohio	274,024	19,385	77,085	2,401	3,015	57,451	878	15,882	78,548	9,977	6,690	2,712
27	Columbus, Ohio	316,245	24,121	11,174	1,287	167,105	64,704	----------	8,930	30,599	1,748	443	6,134
28	Louisville, Ky	214,604	224	25,076	5,263	18,442	17,420	2,150	25,136	54,060	41,412	25,108	313
29	Providence, R. I	380,217	39,789	73,253	26,391	37,275	53,585	1,010	44,639	62,154	----------	36,694	5,427
30	St. Paul, Minn	346,082	48,620	37,107	8,207	29,006	19,556	12,913	12,563	3,210	9,982	108,603	56,315
31	Oakland, Calif	171,151	2,616	9,553	28,066	14,511	67,589	1,361	82	3,047	7,554	34,005	2,767
32	Atlanta, Ga	167,140	439	2,819	2,193	4,457	57,105	1,385	28,153	21,395	5,834	38,964	4,396
33	Akron, Ohio	114,732	3,537	11,477	12,173	788	7,096	5,625	347	71,642	1,893	----------	154
34	Omaha, Nebr	204,180	11,315	66,055	5,888	712	48,094	----------	----------	52,386	4,335	13,273	2,122
35	Birmingham, Ala	177,666	19,658	23,666	10,522	40,013	17,921	6,634	19,170	13,372	7,104	17,651	1,955
36	Worcester, Mass	707,960	24,296	28,543	40,923	51,601	45,719	3,210	240,331	190,924	6,208	17,611	58,594
37	Syracuse, N. Y	177,743	30,545	19,529	5,686	3,347	48,826	770	29,481	8,080	5,497	25,733	249
38	Richmond, Va	78,355	28,189	8,267	107	8,367	----------	110	7,081	24,340	----------	442	1,452
39	San Antonio, Tex	129,626	4,408	15,185	16,158	1,992	62,199	4,302	----------	8,868	6,660	9,854	----------
40	Dallas, Tex	273,795	6,537	19,896	17,782	32,232	64,804	6,330	27,478	25,892	3,645	68,845	354
41	New Haven, Conn	188,972	4,755	39,689	4,240	16,910	2,887	6	8,466	94,169	6,815	11,035	----------
42	Memphis, Tenn	195,810	14,326	30,421	332	31,911	28,912	5,328	39,825	2,550	4,134	35,495	2,576
43	Dayton, Ohio	204,773	11,465	3,890	870	68,874	4,403	11,764	65,495	30,077	2,515	3,129	2,291
44	Norfolk, Va	165,325	59,629	18,305	3,995	8,225	56,741	1,247	4,723	6,416	1,763	3,515	766
45	Houston, Tex	111,930	33,041	15,552	774	24,780	----------	5,545	1,899	17,012	4,026	9,301	----------
46	Youngstown, Ohio	130,082	16,876	24,635	1,525	45,432	13,959	1,241	----------	13,825	----------	12,250	339
47	Grand Rapids, Mich	230,158	66,885	8,739	66,817	7,709	10,342	1,164	1,153	53,555	3,646	7,861	2,287
48	Springfield, Mass	341,530	15,599	12,347	8,526	69,246	48,452	5,780	52,731	91,297	----------	8,356	29,196
49	Bridgeport, Conn	226,398	2,702	12,833	11,514	64,159	1,477	----------	65,261	13,250	5,912	8,000	41,290
50	Fort Worth, Tex	206,119	1,759	17,322	430	34,777	16,346	11,749	----------	20,096	1,381	80,036	22,223
51	Scranton, Pa	66,363	5,549	948	364	3,001	39,045	4,581	----------	8,026	1,946	1,584	1,319
52	Paterson, N. J	147,933	14,051	7,330	35,025	413	11	398	----------	85,803	4,079	----------	823
53	Hartford, Conn	293,095	5,998	114,876	17,400	11,534	577	3,279	25,578	32,844	----------	63,105	17,904
54	Des Moines, Iowa	142,003	371	892	1,760	104	48,371	59	3,642	78,423	4,295	4,086	----------
55	New Bedford, Mass	271,734	8,833	6,796	30,813	48,966	35,930	5	42,365	34,874	1,729	4,302	57,121
56	Trenton, N. J	131,493	15,931	3,894	50,142	6,799	----------	3,158	----------	45,725	4,619	1,225	----------
57	Salt Lake City, Utah	119,550	21,884	2,633	515	----------	3,829	4,526	----------	14,951	4,100	59,324	7,788
58	Camden, N. J	67,853	14,751	15,443	7,561	----------	----------	2,103	----------	25,005	2,487	203	300

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—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. 36]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair and construction for compensation	All other		Schools	Libraries		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
59	Nashville, Tenn	$171,910	----------	$6,243	$50	$1,491	$102,708	$3,188	$31,070	$12,901	$2,089	$6,551	$5,619
60	Fall River, Mass	136,466	$6,172	2,670	16,776	2,659	7,782	2,184	51,716	35,750	1,858	79	8,820
61	Albany, N. Y	22,437	1,811	1,293	206	7,205	1,133	6,312	2,523	1,280	----------	674	----------
62	Wilmington, Del	22,936	3,551	4,255	44	2,504	----------	614	----------	7,898	5	4,065	----------
63	Kansas City, Kans	35,877	23	824	----------	8,113	----------	921	----------	9,830	994	15,172	----------
64	Lowell, Mass	126,691	7,633	6,047	15,625	5,848	1,481	338	44,193	23,699	1,009	8,325	12,493
65	Flint, Mich	294,882	7,557	6,858	310	58,446	7,221	2,292	113,064	94,242	1,127	3,579	186
66	Erie, Pa	43,966	1,949	4,620	----------	6,185	6,611	4,021	----------	19,163	917	500	----------
67	Cambridge, Mass	227,310	9,248	7,075	26,826	20,653	4,007	1,593	89,818	3,766	2,083	2,673	59,568
68	Reading, Pa	51,800	825	435	17	11,238	24,526	86	----------	13,753	----------	920	----------
69	Yonkers, N. Y	34,339	3,958	1,828	1,768	6,033	16	500	6,815	3,461	3,097	----------	6,863
70	Duluth, Minn	45,428	3,226	4,139	1,000	9,093	6,912	901	----------	13,436	2,257	4,034	430
71	Spokane, Wash	303,822	2,131	8,366	2,545	86,601	117,986	264	6,090	51,398	2,875	18,548	7,018
72	Elizabeth, N. J	93,732	16,025	10,281	2,588	6,816	41,446	772	1,099	8,809	5,894	----------	2
73	Utica, N. Y	38,976	5,459	13,289	3,458	372	----------	1,676	5,360	5,774	3,022	458	108
74	Lynn, Mass	174,749	15,669	7,247	15,231	11,037	28	2,875	56,947	40,214	2,469	651	22,381
75	Tacoma, Wash	167,049	15,907	3,062	3,862	----------	36,640	1,608	2,696	37,676	4,301	61,297	----------
76	Jacksonville, Fla	81,117	----------	14,247	1,638	30,808	----------	----------	26,353	1,289	2,008	4,774	----------
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000												
77	Oklahoma City, Okla	$126,648	$4,766	$12,040	$4,791	$72,189	$12,642	$537	$66	$16,691	$1,425	$1,501	----------
78	Canton, Ohio	113,728	243	28,919	1,164	54,156	----------	3,234	----------	24,860	1,117	35	----------
79	Somerville, Mass	103,797	9,366	1,838	8,993	3,253	15,274	264	16,226	11,855	2,282	935	$33,511
80	Schenectady, N. Y	71,195	9,241	12,030	83	17,896	2,379	1,906	----------	26,439	----------	1,221	----------
81	Waterbury, Conn	36,342	1,458	620	142	448	----------	841	6,265	17,417	3,863	5,288	----------

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82	Tulsa, Okla	24,427	578	6,818		2,001	7,185	9		7,554		265	17
83	Lawrence, Mass	182,324	6,813	4,438	11,095	1,948	101,154	511	20,030	12,904	526	655	22,250
84	Fort Wayne, Ind	45,352	1,043	616	2,853	825	9,635	75		16,319	2,173	11,813	
85	El Paso, Tex	63,482	1,458	3,849	1,307	7,497	1,437		12,976	14,342	1,433	2,729	16,454
86	Evansville, Ind	53,403	230	1,260	863	8,773	301			37,517	1,712	1,787	960
87	Savannah, Ga	84,729	16,907	7,909	1,710	3,538	3,094	572		33,182	2,673		15,144
88	Knoxville, Tenn	110,586		700	2,043	5		101	100,211	5,295	1,748	483	
89	Allentown, Pa	19,834	1,651	715		8,174		4		9,026		31	233
90	San Diego, Calif	161,344	8,108	16,913	2,687	35,126	2,504	4,439	2,137	10,460	6,644	47,427	24,899
91	Bayonne, N. J	21,949	4,462	7,236				130		3,300	1,164	2,189	3,468
92	Manchester, N. H	27,267	6,839	958	1,360	1,715	2,520			10,675	1,123	338	1,739
93	Harrisburg, Pa	38,964	100	2,272	4	4,456	1,915	709		25,933		3,575	
94	Peoria, Ill	71,133	386	14,690	9,225	3,325	440	2,226		25,808	2,002	13,023	8
95	Wichita, Kans	111,055	5,463	5,703	80	2,987	40,969	856	96	6,044	3,484	45,343	30
96	St. Joseph, Mo	27,863	649	6,554	102		3,520	1,089	66	10,084	2,617	3,182	
97	Sioux City, Iowa	61,779	10,651	1,491	4	14,232	15,308	1,719		15,399	1,671	1,304	
98	South Bend, Ind	57,221	6,192	21,777	4,377	135	8,903	256		2,900	1,090	11,591	
99	Wilkes-Barre, Pa	36,742	600	1,993	741		20,831			9,280		2,568	729
100	Binghamton, N. Y	150,507	1,030	4,971	303		2,230	2,105	134,539	4,350	479	500	
101	Portland, Me	150,598	5,683	10,993	1,502		63,988	182	35,228	12,648		3,782	16,592
102	Rockford, Ill	125,223	926	11,647		19,996	22,790	367		66,113	2,084	1,300	
103	Troy, N. Y	10,230	1,827	1,907	50	773			2,750	2,804		119	
104	Charleston, S. C	49,792		164		896	6,217		133	4,349		1,000	37,033
105	Little Rock, Ark	42,289	3,224	10,951	8,706	1,602	6,586	410	4,904	4,844	734	34	294
106	Johnstown, Pa	16,658	2	1,421	3,395	2,617	267	415		5,918		2,607	16
107	Sacramento, Calif	203,096	597	24,932	11,333	139,841	5,200	1,091		4,339	2,032	7,461	6,270
108	East St. Louis, Ill	45,272	8,642	17,112	50	336		4,128		5,590	1,685	7,729	
109	Brockton, Mass	222,480	5,506	1,231	9,700	132,906	2,318	1,184	40,483	16,154	1,194	1,431	10,373
110	Terre Haute, Ind	74,990	207	6,326			2,248	1,222	5,588	55,168	2,446	1,785	
111	Saginaw, Mich	67,527	14,004	3,572	7,189	27	5,790	949	1,054	28,303	677	1,075	4,887
112	Gary, Ind	41,730	22,125	549						5,015	12,801	1,240	
113	Pawtucket, R. I	61,482	9,039	32,192	36	37	7,349	752	762	7,732	1,271	2,287	25
114	Hoboken, N. J	23,712	8,781	6,544	364					5,398	625	2,000	
115	Long Beach, Calif	104,841	158	13,756	412	19,109	30,479	2,852		16,807		366	20,902
116	Passaic, N. J	25,676	6,625	5,041	2,081	1,345	1,798	9	874	6,566	1,337		
117	Springfield, Ohio	114,099	52	1,830	1,176				72,242	33,655	589	3,874	681
118	Chester, Pa	32,297	1,860	37		57		73		30,270			
119	Hamtramck, Mich	34,342	1,524	9,934	410		16,459		2,896	3,119			
120	Altoona, Pa	49,914	3,442	756	436	713	6,236	761		30,240		6,480	850
121	Racine, Wis	74,691	2,442	3,521	2,774		3,508		1,644	13,114	6,188	16,958	24,542
122	Lansing, Mich	115,059	3,507	2,696	10,035	58,199	1,383	6,445	2,250	24,533	1,373	4,638	
123	New Britain, Conn	96,685	24,773	11,096	1,391	375	1,052		10,113	34,361		1,291	12,233
124	Mobile, Ala	21,940	3,226	10,538	2,744	18	4,744	26		351		35	258
125	Berkeley, Calif	170,722	12,962	6,592	926	100,960	31,812			6,515	4,674	6,281	
126	Springfield, Ill	46,389	32	3,138	603	63	2,537	1,200		29,795	2,966	6,055	

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—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. 36]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair and construction for compensation	All other		Schools	Libraries		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
127	Holyoke, Mass	$81,260	$3,541	$3,085	$29,384	$4,879		$3,963	$23,043	$3,187		$1,445	$8,733
128	Highland Park, Mich	254,396	2,600	8,304	10,095	1,800	$7,770	549	187,669	31,414	$1,730		2,465
129	Davenport, Iowa	72,810	327	13,101		8,502	4,278	18,691		21,256	2,090	4,503	62
130	Chattanooga, Tenn	100,537		2,154		648	12,744		77,018	1,912	2,326	3,735	
131	Bethlehem, Pa	19,663	378	230		410		776		16,876		993	
132	Lincoln, Nebr	65,494	376	1,506	1,489	1,068	4,267	2,329		22,718	5,126	18,664	7,951
133	Niagara Falls, N. Y	50,205	3,794	924	14		6,108	1,923	713	30,065	600	150	5,914
134	Covington, Ky	17,235	51	248	3,490	203	5,811	596		4,017	1,654	1,138	27
135	Haverhill, Mass	131,788	7,034	1,788	11,716	50	102	253	82,823	2,970	1,115	217	23,720
136	Portsmouth, Va	16,643	6,466		733	74	5,692	1,210		2,468			
137	Huntington, W. Va	16,532	53	4,819		51		348	138	9,498	917	97	611
138	East Orange, N. J	46,977	18,750	403	225	12,457	419	71		8,281	5,068	1,221	82
139	Macon, Ga	81,285	100	164	129	106	5,978	1,295	68,970	3,815		606	122
140	Wheeling, W. Va	16,891	8,936	882				111		6,104	858		
141	Cicero, Ill	4,179	7	172	29		74	50		2,797	616	434	
142	Roanoke, Va	55,374	12,803	9,514	1,430	3,968	3,955	303	3,067	17,538	2,651		145
143	Tampa, Fla	154,771	2,265	1,928	2,979	3,898		80	57,856	69,844	1,637	14,284	
144	Lancaster, Pa	32,075	486	194	13		19,150	881		11,351			
145	Winston-Salem, N. C	81,893	1,228	5,086	6,246	1,221	348	383	57,133	7,470	2,758	20	
146	Shreveport, La	38,736	3,505	4,191	7,902	10,781				5,228		2,652	4,477
147	Jackson, Mich	170,489	19,271	1,397	30,354	13,233	507	100	81,674	15,881	1,387	4,939	1,746
148	Augusta, Ga	133,317		2,448	332	1,294		1,481	119,914	4,365			3,483
149	Fresno, Calif	92,465	8,723	11,069	5,557	8,963	17,353	4,356		25,138		2,051	9,255
150	Quincy, Mass	117,443	5,880	6,617	5,264	5,590	3,825		67,068	14,192	2,431		6,576
151	Pasadena, Calif	169,439	32,224	8,549	1,944	2,935	63,743	7,769	156	16,726	6,474	24,223	4,696
152	Topeka, Kans	45,509		5,060	425	566	18,634	1,593		14,238	412	4,221	360
153	Atlantic City, N. J	112,044	7,510	14,248	1,746	7,000	31,764	3,241	491	38,831	1,720	5,493	

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154	Kalamazoo, Mich	55,565	24,821	742	3,088	879		3,241		9,073	2,328		12,093
155	Lakewood, Ohio	12,760	424	2,611	29	633		1,372		3,590	2,952	997	152
156	Malden, Mass	80,103	3,931	1,064	15,979	6,122	7,000	513	11,111	6,647	1,677		26,059
157	Charlotte, N. C	29,464		8,571	6,048	2,112	4,299	265		6,524	1,645		

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

158	Cedar Rapids, Iowa	$45,802	1,047	$9,070	$20	$1,067	$8,635	$2,127		$16,614	$4,587	$2,635	
159	Wichita Falls, Tex	52,114	1,988	6,217		32,806		3,631		6,540	88		$45
160	York, Pa	120,875		339	30	1,185	8,545			9,793	530	453	100,000
161	Elmira, N. Y	22,540	1,669	2,533		15		1,962	$2,000	6,948	5,090	1,721	602
162	Newton, Mass	86,682	5,888	2,483	2,840		18,153	607	4,238	25,961	4,587	5,636	16,289
163	Bay City, Mich	41,658	956	3,332	584	1,407		640	14,989	18,212	1,401	137	
164	McKeesport, Pa	48,604	75	924	388	3,022		507		43,688			
165	New Castle, Pa	38,986	5,938	272	21	626		248	4,455	27,426			
166	Decatur, Ill	39,684	27	5,539	5	363	332			31,785	1,633		
167	Oak Park, Ill	15,915	141	1,501		1,353	1,033	1,162		7,364	2,997	172	192
168	Chelsea, Mass	74,301	5,763	1,120	1,656		5,128	2,280	24,254	4,721	796	243	28,340
169	Kenosha, Wis	37,304	458	1,300		15	4,477	300	2,527	17,956	1,852	8,419	
170	Hammond, Ind	34,316	2,574	7,640				154	2,252	17,581	1,541	2,237	337
171	Galveston Tex	189,736	1,757	13,919	20	2,936	774	176	169,244	310		600	
172	Mount Vernon, N. Y	43,088	2,771	937	175	5,384	12,331	1,015	2,516	9,571	4,907		3,481
173	Beaumont, Tex	27,853	434	2,679	3	11,286	6,260	123	1,241	4,214		413	1,200
174	Woonsocket, R. I	37,309	20,065	4,159		251	2,724	1,880	499	7,554	177		
175	Pittsfield, Mass	33,661	2,340	1,286	3,188		3,571	520	7,781	8,930		1,106	4,939
176	Perth Amboy, N. J	17,614	7,082	3,398	269		3,870	287		1,800	850	58	
177	Montgomery, Ala	46,380	941	192	5,121	32,818			28	1,507	845	4,917	11
178	Stockton, Calif	46,967	6,531	5,701	168	845	3,389	1,766		10,965	1,737	15,765	100
179	Medford, Mass	38,638	16,501	2,887	610	3,615		296	3,925	5,311	910	44	4,539
180	Lima, Ohio	38,973	4,365	3,328	206	128	192	3,246		26,793	715		
181	Charleston, W. Va	21,244	287	1,879		3,481		147	240	13,510	1,435		265
182	Lexington, Ky	36,944	452	3,065		3,397	584	23	19,169	7,965	872	1,417	
183	Greensboro, N. C	28,723		1,435	1,199	9,250				16,839			
184	Pueblo, Colo	18,524	1,164	1,483	583					12,947	837	1,510	
185	Salem, Mass	86,298	1,743	3,144	8,491	19,004		3,854	15,642	3,047	1,010	1,579	28,784
186	Madison, Wis	64,290	1,840	5,368	681	130	1,000	3,138		43,956	4,719	3,307	151
187	Everett, Mass	48,527	5,010	690	2,130	782	2,351	305	12,195	2,847	693	280	21,244
188	Butte, Mont	12,575	178	2,017	1,606	1,971		4,090		1,545	1,168		
189	Fitchburg, Mass	211,354	6,656	2,870	15,587	10,640	612	4,744	99,576	10,722	1,082	3,299	55,566
190	East Chicago, Ind	7,810	6,720	56						341	693		
191	San Jose, Calif	98,846	360	4,252	8,262	6,580		1,027		62,484	860	15,021	
192	Williamsport, Pa	54,163	18	41		1,420	6,864	136	7,355	34,036		4,293	

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—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. 36]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair and construction for compensation	All other		Schools	Libraries		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
193	West Hoboken, N. J	$13,199	$1,520		$118		$10			$10,658	$893		
194	Evanston, Ill	55,095	16,683	$4,553	1,264	$3,491	13,101	$4,105		6,852	4,245	$801	
195	Hamilton, Ohio	11,158	114	5,639	88	300	10			4,812	195		
196	Brookline, Mass	87,092	6,238	660	7,109	12,325	11,065	958	$4,252	24,022	2,182	9,267	$9,014
197	Jamestown, N. Y	75,529	4,054	1,559	84	10			60,592	4,665		2,623	1,942
198	Springfield, Mo	12,074	191	365	25	718	1,625	96	1,617	6,171	1,110	156	
199	Waco, Tex	22,105	123	1,097	112	878	3,374	1,912		12,208	1,864	395	142
200	Muskegon, Mich	56,908	11,459	218	16,723	7,793	235	673	2,121	13,970	1,855	1,861	
201	Lorain, Ohio	14,812	1,569	1,279	579	804		440		8,734	498	909	
202	Muncie, Ind	35,198	3,075	250		300	7,619			19,069	3,987	898	
203	Pontiac, Mich	101,010	2,219	5,071	3,063	2,737	388	3,100	47,735	36,429		268	
204	Chicopee, Mass	14,745	2,783	423	4,533	687		5	2,955	1,672	680	69	938
205	Joliet, Ill	14,753	95	2,864	355	4		137		9,696	1,548	19	35
206	Columbia, S. C	10,403	4	3,563	202	1,586		553		4,289		55	151
207	Superior, Wis	7,943	468	558	488	473	234	101		4,237	1,114	270	
208	Dubuque, Iowa	22,517	1,858	6,267	709	577	4,238	201		2,239	545	5,883	
209	Battle Creek, Mich	57,859	21,349	1,624	5,911		10,557	785		16,607	990	36	
210	Aurora, Ill	46,927	126	16,455	168	4,147	25	31		24,792	657	526	
211	Waterloo, Iowa	23,954	463	2,734		427	2,221	416		13,658	1,419	2,616	
212	New Rochelle, N. Y	79,545	2,529	2,531	138	3,076	7,167	2,234	2,664	1,518	2,538	55,119	31
213	Stamford, Conn	38,080	1,828	5,438	1,774	175	1,092	13	6,429	16,340		4,577	414
214	Taunton, Mass	74,743	1,456	2,855	3,560	18,841	86	76	14,295	19,862	445	11	13,256
215	Council Bluffs, Iowa	35,631	360	6,371		4,616	1,203			15,670	726	6,435	250
216	Portsmouth, Ohio	47,387	1,824	7,057	105		476	483	26,728	10,215	486	13	
217	Rock Island, Ill	17,115	3,010	94	2,240	272				10,585	824	90	

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218	Poughkeepsie, N. Y	56,075	1,074	241	30,552		7,181	290	540	14,223	1,382	592	
219	Quincy, Ill	16,766	16		799			147	4,229	11,085	376	114	
220	Austin, Tex	49,273	75	2,539		7,130		7,578	16,252	5,825		9,874	
221	Auburn, N. Y	36,378	1,587	130	11,972	278		8,697	2,515	10,736		463	
222	New Brunswick, N. J	167,087	5,446	2,017	1,673		109,160	7,513	100	39,101	2,077		
223	Easton, Pa	17,842	330	775	14	613	1,309	186		13,652		963	
224	Newport News, Va	18,101	2,576	382	4,452	95	4,663	273	3,153	2,467		40	
225	Danville, Ill	5,748				15				5,513	220		
226	Ogden, Utah	29,075	11,245	202	2,846	36	177	313		11,516	1,667	1,073	
227	Wilmington, N. C	25,101		246	256	20,885	1,842	1,116		446	303		7
228	Hazleton, Pa	22,681	814	279		218	1,039	38		19,243	1,000		50
229	Orange, N. J	20,781	5,969	369	184	1,072	566	1,396	7,687	2,915		300	323
230	Kokomo, Ind	27,697	342	192		1,050	62	2,055		23,258		738	
231	Amsterdam, N. Y	5,345	982	1,802	120		1,500	156	323	462			
232	Petersburg, Va	12,271	114		1,371	412	3,628	116		6,440			190
233	Pensacola, Fla	23,828		8			360	499		9,012		13,949	
234	Norristown, Pa	16,106	3,216		152	50		1,359		10,964		242	123
235	Lewiston, Me	34,131	2,284	107	571		5,622		12,448	6,705		122	6,272
236	Oshkosh, Wis	30,686		500	87				1,967	24,699		3,433	
237	Green Bay, Wis	56,635	17	2,250		94	385		1,556	28,533	3,371	20,429	
238	Columbus, Ga	174,281	8,469	151	7,551	40,365	7,013	54	57,138	48,674	2,198	2,293	375
239	Watertown, N. Y	59,567	1,902	1,337	797	5,385	18,453		20,959	8,906	1,059	769	
240	Moline, Ill	80,488	345	12,382			2,376	185	51,473	9,280	2,495	1,952	
241	Sheboygan, Wis	11,524	14	34		52			4,840	6,351		230	3
242	Waltham, Mass	43,648	3,837	1,814	1,441	10,004	1,113		3,739	1,653	927		19,120
243	Newport, R. I	27,812	6,210	5,099	50	249	85	1,294		12,752	830	1,242	1
244	Muskogee, Okla	78,961	8,029			12,233	4,728	295	50,049	2,298	1,269	60	
245	Newburgh, N. Y	38,680	11,389	487	318		1,969	204	15,691	8,094	165	363	
246	La Crosse, Wis	27,252	51	5,067	3,053	549	3,090	198		10,312		4,932	
247	Lynchburg, Va	72,236	351	560	1,333				49,456	18,311		2,061	164
248	Colorado Springs, Colo	69,385	4,740	3,210	348	1,224	21,250	1,049		15,564	1,531	20,469	

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1923

[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. 37]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	Grand total	$222,849,216	$138,455,238	$25,520,421	$5,215,655	$3,016,449	$68,705	$12,499,086	$1,774,118	$652,832	$395,334	$30,391,332	$4,860,046
	Group I	110,493,545	61,387,179	11,185,968	----------	1,662,261	19,565	8,813,070	182,714	322,338	336,875	22,843,300	3,740,275
	Group II	27,779,731	15,577,795	3,219,257	----------	563,429	4,743	867,330	110,434	16,638	----------	7,420,105	----------
	Group III	43,106,163	30,572,093	4,341,405	4,275,678	438,253	8,949	1,851,904	561,277	200,696	31,071	127,927	696,910
	Group IV	25,640,896	18,460,932	4,562,147	496,641	270,732	21,739	857,296	531,388	90,596	17,710	----------	331,715
	Group V	15,828,881	12,457,239	2,211,644	443,336	81,774	13,709	109,486	388,305	22,564	9,678	----------	91,146
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$29,577,806	$17,940,555	----------	----------	$798,350	----------	$6,881,380	----------	----------	----------	$537,563	$3,419,958
2	Chicago, Ill	10,506,487	9,532,236	$870,329	----------	19,857	----------	84,065	----------	----------	----------	----------	----------
3	Philadelphia, Pa	6,926,442	6,489,144	----------	----------	22,738	----------	414,560	----------	----------	----------	----------	----------
4	Detroit, Mich	22,648,610	3,272,005	----------	----------	81,171	$720	----------	----------	----------	----------	19,294,714	----------
5	Cleveland, Ohio	7,250,475	4,214,713	2,379,840	----------	157,586	2,552	----------	$133,954	$202,342	----------	----------	159,488
6	St. Louis, Mo	3,294,659	3,125,356	----------	----------	53,649	9,546	106,108	----------	----------	----------	----------	----------
7	Baltimore, Md	3,243,513	2,474,505	----------	----------	106,588	----------	304,481	----------	----------	$336,875	----------	21,064
8	Boston, Mass	4,243,287	3,908,556	----------	----------	158,273	174	----------	48,760	----------	----------	----------	127,524
9	Los Angeles, Calif	14,193,127	5,281,950	7,935,799	----------	----------	----------	963,137	----------	----------	----------	----------	12,241
10	Pittsburgh, Pa	2,873,957	2,675,615	----------	----------	126,275	6,573	59,339	----------	6,155	----------	----------	----------
11	San Francisco, Calif	3,103,410	12,579	----------	----------	----------	----------	----------	----------	79,808	----------	3,011,023	----------
12	Buffalo, N. Y	2,631,772	2,459,965	----------	----------	137,774	----------	----------	----------	34,033	----------	----------	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$2,282,704	$2,275,358	----------	----------	$5,571	$1,775	----------	----------	----------	----------	----------	----------
14	Washington, D. C	1,063,893	1,015,846	----------	----------	26,775	----------	$20,360	$912	----------	----------	----------	----------
15	Newark, N. J	1,933,070	1,777,847	----------	----------	102,398	----------	52,825	----------	----------	----------	----------	----------
16	Minneapolis, Minn	956,861	956,705	----------	----------	----------	90	66	----------	----------	----------	----------	----------
17	Cincinnati, Ohio	2,137,919	2,115,239	----------	----------	16,542	----------	5,950	----------	$188	----------	----------	----------
18	New Orleans, La	2,731,891	1,021,560	----------	----------	232,159	----------	----------	2,090	----------	----------	$1,476,082	----------

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19	Kansas City, Mo	1,902,889	1,836,451			62,078	2,878	1,482					
20	Indianapolis, Ind	70,361				63,431				6,930			
21	Rochester, N. Y	1,409,161	1,254,176			33,920		4,113	107,432	9,520			
22	Seattle, Wash	11,548,010	1,602,608	$3,219,257		20,555		761,567				5,944,023	
23	Jersey City, N. J	1,742,972	1,722,005					20,967					

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

24	Portland, Oreg	$2,340,431	$1,139,514			$12,658		$1,010,424		$35,172			$142,663
25	Denver, Colo	2,025,622	1,970,808			29,275				20,007			5,532
26	Toledo, Ohio	1,184,812	1,121,834			22,149		5,000	$35,799	30			
27	Columbus, Ohio	1,420,743	1,117,951	$252,084		50,708							
28	Louisville, Ky	1,014,092	995,537					18,417	138				
29	Providence, R. I	1,314,173	1,257,607				$2,195	14,523	39,848				
30	St. Paul, Minn	881,962	836,598			11,744		2,037		31,583			
31	Oakland, Calif	144,195						59,788		56,288			28,119
32	Atlanta, Ga	1,292,685	1,280,465				119		2,429	9,672			
33	Akron, Ohio	1,075,244	1,052,525			22,719							
34	Omaha, Nebr	3,573,869	1,154,792		$2,004,370					22,890			391,817
35	Birmingham, Ala	99,041	39,843	54,967		3,886				345			
36	Worcester, Mass	714,477	661,351						53,126				
37	Syracuse, N. Y	784,200	767,374			16,826							
38	Richmond, Va	2,198,566	550,188		1,578,929	27,491	851	4,078	35,654	1,375			
39	San Antonio, Tex	24,653				16,051			8,602				
40	Dallas, Tex	912,679	912,679										
41	New Haven, Conn	8,334				5,393		2,941					
42	Memphis, Tenn	850,132	838,206			17,557		4,369					
43	Dayton, Ohio	559,448	518,493			40,955							
44	Norfolk, Va	1,091,079	604,340			29,260		427,027	28,218	2,234			
45	Houston, Tex	606,153	446,595			52,249				5,969			101,340
46	Youngstown, Ohio	504,697	501,897			912	1,888						
47	Grand Rapids, Mich	640,558	557,641			14,291			68,626				
48	Springfield, Mass	597,031	581,900							15,131			
49	Bridgeport, Conn												
50	Fort Worth, Tex	522,843	522,190			653							
51	Scranton, Pa	970				970							
52	Paterson, N. J												
53	Hartford, Conn	813,495	797,378			6,230		694	9,193				
54	Des Moines, Iowa	605,434	554,744			15,717			34,973				
55	New Bedford, Mass	518,083	472,704					5,168	40,211				
56	Trenton, N. J	568,493	560,955			4,537		3,001					
57	Salt Lake City, Utah	469,066	431,509				858		36,699				
58	Camden, N. J	562,118	525,803					14,690	18,421				3,204

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1923—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. 37]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
59	Nashville, Tenn	$512,221	$489,629			$21,072	$1,334	$90	$96				
60	Fall River, Mass	450,335	406,463				176	445	43,251				
61	Albany, N. Y	678,638	674,986					3,652					
62	Wilmington, Del	364,584	354,422			5,118		5,044					
63	Kansas City, Kans	1,921,852	628,002	$1,293,850									
64	Lowell, Mass	447,236	402,160				80		20,761				$24,235
65	Flint, Mich	511,636	505,582			5,359	695						
66	Erie, Pa	565,671	542,600					611			$22,460		
67	Cambridge, Mass	519,355	484,727						34,628				
68	Reading, Pa	489,876	489,876										
69	Yonkers, N. Y	623,908	613,641				222	10,045					
70	Duluth, Minn	1,080,654	388,275		$692,379								
71	Spokane, Wash	516,598	515,322			1,276							
72	Elizabeth, N. J	5,366				3,197		2,169					
73	Utica, N. Y	8,611									8,611		
74	Lynn, Mass	469,387	418,783						50,604				
75	Tacoma, Wash	2,262,637	632,127	1,455,292			531	46,760				$127,927	
76	Jacksonville, Fla	1,758,220	262,077	1,285,212				210,931					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000												
77	Oklahoma City, Okla	$406,490	$406,490										
78	Canton, Ohio	302,993	287,375			$4,880	$1,269			$9,469			
79	Somerville, Mass	296,846	296,846										
80	Schenectady, N. Y	214,050	211,009			3,041							
81	Waterbury, Conn	313,883	313,883										
82	Tulsa, Okla	373,830	364,846			1,746			$40	7,198			
83	Lawrence, Mass	304,969	276,302						28,667				
84	Fort Wayne, Ind	1,037,719	332,511	$697,496		6,293	1,419						
85	El Paso, Tex	504,225	504,225										
86	Evansville, Ind	395,208	339,715			12,238	844	$1,588	40,853				

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87	**Savannah, Ga**	**300,602**	**216,491**			**24,958**		**8,033**	**10,791**	**1,737**			**$38,592**
88	**Knoxville, Tenn**	509,969	496,195			11,669	2,105						
89	Allentown, Pa	195,558	194,747			811							
90	San Diego, Calif	860,018	788,745					53,036	16,654				1,583
91	Bayonne, N. J	554,553	554,553										
92	Manchester, N. H	225,851	178,396				523		46,932				
93	Harrisburg, Pa	288,872	288,872										
94	Peoria, Ill	3,730				1,308	2,422						
95	Wichita, Kans	12,879								12,879			
96	St. Joseph, Mo	4,356				4,356							
97	Sioux City, Iowa	298,650	295,599				1,788		1,263				
98	South Bend, Ind	348,581	342,661				504		5,416				
99	Wilkes-Barre, Pa	3,485				2,405			1,080				
100	Binghamton, N. Y	178,782	178,782										
101	Portland, Me	458,604	396,007				20		44,356	18,221			
102	Rockford, Ill	223,504	222,626			878							
103	Troy, N. Y	338,389	337,369			403			617				
104	Charleston, S. C	1,135,932	396,590			9,390		710,346					19,606
105	Little Rock, Ark	13,778							13,778				
106	Johnstown, Pa	605				409	196						
107	Sacramento, Calif	321,859	266,515					25,407	7,103				22,834
108	East St. Louis, Ill												
109	Brockton, Mass	248,309	231,477						16,832				
110	Terre Haute, Ind	43,745				909			42,836				
111	Saginaw, Mich	213,773	178,868			1,306			12,908	20,691			
112	Gary, Ind	11,961	2,933	8,632		277	119						
113	Pawtucket, R. I	471,651	462,837						8,814				
114	Hoboken, N. J	489,033	480,313					2,500	6,220				
115	Long Beach, Calif	584,513	579,113			4,483		785	132				
116	Passaic, N. J	100				100							
117	Springfield, Ohio	210,510	193,622			16,888							
118	Chester, Pa	2,325						2,325					
119	Hamtramck, Mich	221,190	221,190										
120	Altoona, Pa	172,269	169,708			550	2,011						
121	Racine, Wis	311,788	289,329			829			21,630				
122	Lansing, Mich	1,960,454	268,500	1,672,091		750	169		18,944				
123	New Britain, Conn	214,582	174,821						18,364		16,603		4,794
124	Mobile, Ala	234,241	167,186			10,619		47,855	8,581				
125	Berkeley, Calif	1,817						1,817					
126	Springfield, Ill	627,999	283,884	304,994			1,598		37,523				

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1923—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. 37]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
127	Holyoke, Mass	$1,538,769	$213,215	$828,913	$496,641								
128	Highland Park, Mich	310,675	310,662				$13						
129	Davenport, Iowa	22,548											$22,548
130	Chattanooga, Tenn	10,579				$8,179		$2,400					
131	Bethlehem, Pa	269,557	255,914			13,643							
132	Lincoln, Nebr	423,357	244,506	79,998			632			$6,275			91,946
133	Niagara Falls, N. Y	185,819	178,399			7,390	30						
134	Covington, Ky	300,520	278,968			2,695							18,857
135	Haverhill, Mass	203,987	203,904						$83				
136	Portsmouth, Va	379,606	368,904			4,339			6,363				
137	Huntington, W. Va	20,835				7,307			13,528				
138	East Orange, N. J	239,193	239,110			83							
139	Macon, Ga	290,331	280,951				204		9,126	50			
140	Wheeling, W. Va	240,954	228,799			6,151	4,181	1,234	589				
141	Cicero, Ill	185,382	185,382										
142	Roanoke, Va	47,730				47,422	308						
143	Tampa, Fla	3,970							3,970				
144	Lancaster, Pa	267,352	228,360			38,992							
145	Winston-Salem, N. C	218,774	211,533			4,787	311		1,074				1,069
146	Shreveport, La	237,534	219,532			82				1,250	$355		16,315
147	Jackson, Mich	195,704	178,560				782		16,362				
148	Augusta, Ga	255,018	194,100						3,478				57,440
149	Fresno, Calif	6,118				3,798				2,320			
150	Quincy, Mass	279,069	261,654				5		17,410				
151	Pasadena, Calif	1,530,961	526,945	970,023							752		33,241
152	Topeka, Kans	256,098	251,747				286			4,065			
153	Atlantic City, N. J	333,078	329,900			3,178							
154	Kalamazoo, Mich	217,734	196,275			1,190			17,379				2,890
155	Lakewood, Ohio	209,732	209,732										
156	Malden, Mass	173,528	150,721						22,807				
157	Charlotte, N. C	337,354	322,028						8,885	6,441			

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

158	Cedar Rapids, Iowa	$177,037	$175,739			$465	$833						
159	Wichita Falls, Tex	228,439	225,217						$3,222				
160	York, Pa												
161	Elmira, N. Y	283,521	254,284			1,421			27,816				
162	Newton, Mass	225,050	225,050										
163	Bay City, Mich	614,639	252,431	$359,853					2,355				
164	McKeesport, Pa	236,889	236,889										
165	New Castle, Pa	3,539									$3,539		
166	Decatur, Ill	117,036	117,036										
167	Oak Park, Ill	217,241	217,241										
168	Chelsea, Mass	152,651	152,651										
169	Kenosha, Wis	174,300	173,020					$1,280					
170	Hammond, Ind	163,429	163,429										
171	Galveston, Tex	249,427	248,697						730				
172	Mount Vernon, N. Y	314,743	314,517					226					
173	Beaumont, Tex	219,503	148,174					46,822					$24,507
174	Woonsocket, R. I	210,961	210,961										
175	Pittsfield, Mass	147,795	147,390				405						
176	Perth Amboy, N. J	397,549	391,031			4,276		2,242					
177	Montgomery, Ala	173,722	167,573			850	3,695		1,604				
178	Stockton, Calif	29,740						29,740					
179	Medford, Mass	149,409	133,371						16,038				
180	Lima, Ohio	272,206	266,857			4,923	426						
181	Charleston, W. Va	9,205							9,205				
182	Lexington, Ky	10,563				10,563							
183	Greensboro, N. C	186,575	163,537			4,191	269		13,918	$4,660			
184	Pueblo, Colo	362,974	351,539						6,159	5,276			
185	Salem, Mass	182,620	176,349			2,194	522		3,555				
186	Madison, Wis	286,280	260,076			138	26		26,040				
187	Everett, Mass	190,564	174,753						15,811				
188	Butte, Mont												
189	Fitchburg, Mass	160,393	146,191						14,202				
190	East Chicago, Ind												
191	San Jose, Calif												
192	Williamsport, Pa	14,376				14,376							
193	West Hoboken, N. J												
194	Evanston, Ill	252,900	252,900										
195	Hamilton, Ohio	943,300	237,112	262,852	$443,336								
196	Brookline, Mass	172,934	167,315						5,619				
197	Jamestown, N. Y	611,442	193,249	388,623		7,582							21,988

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	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
198	Springfield, Mo	$3,233							$3,233				
199	Waco, Tex	203,832	$188,042			$177			15,613				
200	Muskegon, Mich	175,236	153,919				$1,659		19,658				
201	Lorain, Ohio	249,338	242,731						6,607				
202	Muncie, Ind	27,810							27,810				
203	Pontiac, Mich	202,955	202,955										
204	Chicopee, Mass	452,800	165,027	$283,210					4,563				
205	Joliet, Ill	178,837	178,837										
206	Columbia, S. C	238,468	222,126				273			$3,017			$13,052
207	Superior, Wis												
208	Dubuque, Iowa	146.122	144,698			446	245	$733					
209	Battle Creek, Mich	123,122	123,122										
210	Aurora, Ill	169,800	167,157			423			2,220				
211	Waterloo, Iowa	162,920	162,920										
212	New Rochelle, N. Y	3,184						3,184					
213	Stamford, Conn												
214	Taunton, Mass	604,248	122,030	470,628					11,590				
215	Council Bluffs, Iowa	217,888	217,303			345	240						
216	Portsmouth, Ohio	209,491	194,763			820			13,908				
217	Rock Island, Ill	99,873	99,873										
218	Poughkeepsie, N. Y	179,713	179,713										
219	Quincy, Ill	192,543	151,664				1,035		8,245				31,599
220	Austin, Tex	635,510	190,656	438,228			833		5,793				
221	Auburn, N. Y	162,159	153,683						2,337		$6,139		
222	New Brunswick, N. J	213,481	212,662			819							
223	Easton, Pa	3,026				3,026							
224	Newport News, Va	17,239						17,239					
225	Danville, Ill												
226	Ogden, Utah	157,376	144,241				18		13,117				
227	Wilmington, N. C	127,732	122,570							5,162			

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228	Hazleton, Pa												
229	Orange, N. J	132,471	131,880			591							
230	Kokomo, Ind	8,353							8,353				
231	Amsterdam, N. Y	151,229	151,229										
232	Petersburg, Va	88,470	77,631			5,156	4		5,679				
233	Pensacola, Fla	80,918	73,734					7,184					
234	Norristown, Pa	2,212				2,212							
235	Lewiston, Me	89,972	89,972										
236	Oshkosh, Wis	194,301	184,307						9,994				
237	Green Bay, Wis	155,182	155,038				144						
238	Columbus, Ga	170,826	158,106			1,006			11,714				
239	Watertown, N. Y	139,547	139,547										
240	Moline, Ill	112,508	102,494						10,014				
241	Sheboygan, Wis	173,044	162,061						10,983				
242	Waltham, Mass	131,991	115,092				115		16,784				
243	Newport, R. I	1,545					196	10	1,339				
244	Muskogee, Okla	221,315	213,321						7,994				
245	Newburgh, N. Y	137,144	135,450			868		826					
246	La Crosse, Wis	98,498	98,498										
247	Lynchburg, Va	218,857	199,072			14,906	1,707			3,172			
248	Colorado Springs, Colo	219,610	184,536	8,250			1,064		24,483	1,277			

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923

[Data for this table are presented in nine sections, as follows: "I. General government," pp. 250 to 273; "II. Protection to person and property," pp. 266 to 281; "III. Conservation of health," pp. 274 to 289; "IV. Sanitation, or promotion of cleanliness," pp. 282 to 289; "V. Highways," pp. 282 to 297; "VI. Charities, hospitals, and corrections," pp. 290 to 305; "VII. Education," pp. 298 to 305; "VIII. Recreation," pp. 298 to 305; "IX. Miscellaneous," pp. 306 to 313. 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. 37]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch			Executive branch							
							Chief executive		Financial					
				Council or board of aldermen	Clerk of council	Legislative investigations	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial
	Grand total	$1,337,876,067	$115,658,957	$2,462,868	$786,533	$21,422	$1,654,668	$3,035,420	$5,597,433	$425,021	$4,040,574	$8,690,635	$6,906,598	$3,028,348
	Group I	699,149,070	71,117,136	1,320,846	437,032		834,898	438,439	2,813,148	70,860	1,415,584	4,605,669	3,820,175	2,323,895
	Group II	161,138,606	15,467,759	296,059	108,772	1,580	114,555	625,066	889,321	74,995	740,639	1,327,716	794,017	130,119
	Group III	236,401,869	14,113,700	383,435	123,739	16,087	306,621	725,996	899,335	90,609	881,366	1,478,437	1,016,222	300,597
	Group IV	147,369,246	8,939,064	243,773	57,049	1,576	232,027	761,873	595,963	107,718	611,729	796,081	783,376	185,371
	Group V	93,817,276	6,021,298	218,755	59,941	2,179	166,567	484,046	399,666	80,839	391,256	482,732	492,808	88,366
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y	$272,096,877	$27,518,868	$309,448	$133,144		$475,390		$1,175,039		$142,288	$825,552	$823,398	$975,440
2	Chicago, Ill	105,114,304	12,065,001	374,175	55,253		32,027	$116,622	586,921	$16,293	494,803	1,209,927	1,173,475	343,787
3	Philadelphia, Pa	67,328,792	7,033,358	168,408	32,880		111,744		170,693		103,853	374,597	431,046	570,146
4	Detroit, Mich	40,316,612	3,087,689	81,807	17,508		14,670		147,570	10,037	160,623	171,737	237,248	20,713
5	Cleveland, Ohio	30,508,455	2,873,576	77,542	37,303		18,516	23,513	82,308	20,713	52,305	217,904	135,407	47,282
6	St. Louis, Mo	24,756,448	2,726,806	55,602	13,174		21,965		86,033	2,400	64,004	152,769	221,375	10,081
7	Baltimore, Md	22,474,936	1,788,242	55,428	4,400		26,421		29,812	16,250	17,875	201,532	153,173	11,311
8	Boston, Mass	38,969,992	3,452,422	30,846	2,800		48,191		69,423		63,763	298,938	223,865	57,561
9	Los Angeles, Calif	29,021,899	3,128,418	28,551	16,226		13,569	65,486	185,625	3,089	65,934	405,518	183,964	
10	Pittsburgh, Pa	26,732,751	3,236,678	58,500	59,922		35,842	44,229	102,715	558	131,062	412,805	77,714	233,966
11	San Francisco, Calif	18,617,774	2,233,510	80,539	64,422		36,563		69,425	1,520	38,221	191,667	115,336	5,225
12	Buffalo, N. Y	23,210,230	1,972,568					188,589	107,584		80,853	142,723	44,174	48,383

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

13	Milwaukee, Wis	$18,706,303	$1,521,473	$47,735	$17,488		$14,408	$39,749	$89,752		$50,804	$119,585	$92,448	$24,197
14	Washington, D. C	18,513,646	1,099,161					36,064	54,617	$13,617	13,018	135,056	85,096	3,353
15	Newark, N. J	19,781,213	1,682,790					202,314	37,114	7,659	27,434	164,836	128,406	10,348
16	Minneapolis, Minn	15,015,650	1,431,327	67,788	4,740		17,154	19,209	100,646	77	105,166	92,889		18,791
17	Cincinnati, Ohio	14,302,643	1,853,136	42,299	38,457		16,746	30,798	150,809	12,081	100,894	122,935	30,453	11,182
18	New Orleans, La	11,293,055	1,150,756					86,428	46,227		49,880	92,127	45,444	32,643
19	Kansas City, Mo	12,966,828	1,884,547	10,742	23,033	$1,429	24,451	23,013	142,499		124,351	151,286	191,566	449
20	Indianapolis, Ind	11,020,420	693,602	19,431	3,022	151	11,409		39,286	13,194	43,483	111,044	31,498	268
21	Rochester, N. Y	13,694,531	1,114,631	76,634	13,272		16,117		41,353	2,236	82,417	97,306	33,772	9,148
22	Seattle, Wash	12,401,900	1,482,183	31,430	8,760		14,270	17,540	129,714	13,709	119,684	86,093	81,280	2,551
23	Jersey City, N. J	13,442,417	1,554,153					169,951	57,304	12,422	23,508	154,559	74,054	17,189

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

24	Portland, Oreg	$7,693,726	$311,631					$54,156	$74,166	$5,943	$38,561	$11,114		$4,901
25	Denver, Colo	9,388,285	908,650	$17,079	$1,800		$15,053		35,648		61,959	85,499	$79,769	
26	Toledo, Ohio	8,034,457	428,035	16,491	11,802	$15	13,172		19,973	7,103	9,528	42,702	29,949	12,101
27	Columbus, Ohio	6,118,590	443,898	7,078	13,735		7,709		25,087	5,420	16,112	25,750	29,314	8,820
28	Louisville, Ky	5,998,518	339,116	714	5,602		9,138		11,801	139	7,431	46,125	31,504	72,438
29	Providence, R. I	7,831,037	457,144	38,544	14,670		12,431		22,086	950	61,860	59,847		
30	St. Paul, Minn	7,337,484	448,213					63,045	39,360	960	39,769	10,886	1,919	10,097
31	Oakland, Calif	6,909,907	373,702					51,457	23,777	1,275	7,841	52,385	29,944	6,501
32	Atlanta, Ga	5,049,455	217,895	17,860	17,644		10,163		24,112	3,403	1,659	37,645	35,653	3,013
33	Akron, Ohio	5,201,560	265,124	11,011	2,313	2,000	3,600		8,534	4,758	9,367	25,129	25,130	4,030
34	Omaha, Nebr	5,861,816	366,812					40,688	35,827	504	39,609	1,978	43,551	22,641
35	Birmingham, Ala	3,369,944	165,300			2,590		39,550	12,733	1,475	3,845	17,281	11,499	3,117
36	Worcester, Mass	7,090,155	294,898	7,425	1,000		12,849		19,254		32,373	47,504	12,389	3,583
37	Syracuse, N. Y	6,061,611	321,532	16,792			16,822		24,865		39,736	36,638		2,867
38	Richmond, Va	5,140,858	381,220	11,034	2,000		11,229	100	31,958		31,609	27,317	19,530	2,478
39	San Antonio, Tex	3,270,289	172,704					28,982	13,416	2,441	1,906	28,081	27,183	2,776
40	Dallas, Tex	4,616,865	250,165					25,302	22,002		776	34,288	17,144	
41	New Haven, Conn	5,127,764	268,581	854	1,000		11,801		11,269	300	1,908	26,901	25,057	5,969
42	Memphis, Tenn	4,617,501	211,394					34,229		2,592	9,660	39,329	8,305	1,364
43	Dayton, Ohio	3,945,751	277,219					9,545	8,680	5,825	5,237	28,386	23,841	3,489
44	Norfolk, Va	4,188,386	383,730					13,688	23,294		25,931	38,001	3,986	11,318
45	Houston, Tex	4,040,913	193,332					32,158	16,551	550	3,165	26,601	27,224	677
46	Youngstown, Ohio	3,664,104	207,220	14,223	9,820		8,040		8,855	3,133	5,640	20,026	19,457	3,951
47	Grand Rapids, Mich	4,213,110	226,180					17,122	13,543		25,984	17,198	494	
48	Springfield, Mass	6,423,894	319,014	3,573	3,400		12,957		19,111		19,926	73,939	36,978	3,247
49	Bridgeport, Conn	4,738,603	229,483	3,122			8,287		12,823		5,134	67,490		1,475
50	Fort Worth, Tex	2,934,202	170,359					24,141	13,354		2,288	22,281	32,870	2,056
51	Scranton, Pa	3,320,813	165,694	19,794	6,865		8,962		12,616		16,210	12,723	18,043	5,832
52	Paterson, N. J	4,088,329	181,326	6,330	1,100		6,200		6,960	1,750	5,680	2,575	44,866	9,288
53	Hartford, Conn	5,220,135	333,525	5,103	2,826		8,697		9,380	471	12,324	40,269	26,270	3,174

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch			Executive branch							
							Chief executive		Financial					
				Council or board of aldermen	Clerk of council	Legislative investigations	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
54	Des Moines, Iowa	$4,032,590	$192,180					$27,802	$9,299	$5,497	$2,600	$4,730	$2,379	$261
55	New Bedford, Mass.	4,658,317	254,426	$11,107	$1,857	$4,395	$15,501		11,083	1,913	32,153	31,076		1,252
56	Trenton, N. J.	3,753,261	175,331					38,101	6,824	3,000	5,447	13,196	14,462	8,266
57	Salt Lake City, Utah	3,426,120	250,579					24,821	15,812	1,034	17,567		60,213	8,351
58	Camden, N. J.	3,468,033	229,807	5,056	1,135		2,628	21,221	16,513	2,370	6,844	21,135	22,307	3,039
59	Nashville, Tenn.	2,283,530	128,950	4,500	1,000		8,400		16,930		11,650	15,164	2,673	4,884
60	Fall River, Mass.	4,387,812	378,432	16,563	531		10,181		10,830	100	11,523	34,824	81,877	50
61	Albany, N. Y.	3,886,735	333,379	26,840	3,257	7,087	13,818		22,023		17,288	38,254	15,154	2,756
62	Wilmington, Del.	2,434,693	204,039	7,148	3,035		3,440		4,320	545	4,443	17,113	18,548	3,472
63	Kansas City, Kans.	2,283,339	137,360					34,783	8,985		8,759	14,617		1,466
64	Lowell, Mass.	3,858,123	216,429	9,967			12,219		10,638	3,258	25,700	32,430		1,890
65	Flint, Mich.	2,701,331	154,864	12,140			5,286		9,695	9,592	18,151	14,547		
66	Erie, Pa.	2,422,098	192,619					32,884	3,010	347	4,185	13,954	47,599	24,701
67	Cambridge, Mass.	4,010,973	232,079	17,930	6,558		17,356		11,519	3,474	31,989	26,976		3,174
68	Reading, Pa.	2,119,216	133,243					26,155	9,041		5,480	10,906	27,857	12,344
69	Yonkers, N. Y.	4,892,471	344,781	24,090	5,884		11,862		24,458		32,529	43,888	27,175	4,183
70	Duluth, Minn.	3,030,805	225,127					34,416	8,020	2,374	15,767	32,449	268	1,842
71	Spokane, Wash.	3,198,193	137,608					28,790	16,369	2,198	13,742		1,462	24
72	Elizabeth, N. J.	2,827,306	170,021	4,233	2,905		4,416		24,049	2,103	8,895	25,201	1,999	5,469
73	Utica, N. Y.	2,989,745	227,411	15,387	2,000		8,181		16,990		19,965	35,669	1,624	1,170
74	Lynn, Mass.	3,101,994	140,679	6,531			6,462		6,347	936	11,323	27,488	14,057	800
75	Tacoma, Wash.	2,613,683	123,996					22,860	16,567	1,676	20,198		1,231	
76	Jacksonville, Fla.	2,523,439	217,264	24,916			9,761		18,978	1,200	12,140	18,902	13,468	

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

77	Oklahoma City, Okla	$3,020,333	$173,302					$20,860	$12,695	$3,727	$23,529	$5,797	$2,858	$102
78	Canton, Ohio	2,133,708	159,464	$7,794	$3,410		$5,589		7,726	71	4,938	15,032	15,102	7,037
79	Somerville, Mass	2,474,281	121,281	4,316	2,431		7,887		5,696		22,288	21,883		910
80	Schenectady, N. Y	3,093,698	186,393	14,398	2,100		10,996		18,699		21,440	15,793	6,431	1.294
81	Waterbury, Conn	3,476,943	203,882	5,338	800		11,535		20,538		1,722	21,534	19,893	
82	Tulsa, Okla	2,138,236	140,283					21,167	10,425	5,115	7,102	2,400	12,279	
83	Lawrence, Mass	3,131,432	134,261					19,660	9,338		9,456	17,562	17,928	2,490
84	Fort Wayne, Ind	2,305,782	58,313	6,400	900		5,145		7,205	1,090	2,700	1,808		
85	El Paso, Tex	1,966,376	133,427					18,497	19,531	2,000	8,021	16,871	5,898	
86	Evansville, Ind	1,889,858	65,561	4,789	1,167		7,524		8,959		3,312	947	3,078	400
87	Savannah, Ga	1,531,783	135,028	3,120	10,201		11,213		21,680		13,804	9,314	9,697	
88	Knoxville, Tenn	2,019,534	192,850					21,853	11,581	21,652	15,743	8,525	28,900	7,167
89	Allentown, Pa	1,489,535	103,301					13,921	3,680		7,987	9,854	20,152	24,420
90	San Diego, Calif	2,975,650	193,416	11,991			6,567		14,425	1,863	18,854	30,272	7,606	1,425
91	Bayonne, N. J	2,958,194	229,150					26,698	6,002	3,401	10,581	30,909	17,794	590
92	Manchester, N. H	1,960,626	172,703	2,766			6,065		4,172	995	5,194	18,863	32,183	1,301
93	Harrisburg, Pa	1,929,260	115,620					28,814	3,662		1,483	8,292	18,252	24,185
94	Peoria, Ill	1,991,467	106,010	11,997	2,218		6,431		6,279	615	2,905	4,295	1,958	
95	Wichita, Kans	1,953,289	78,905		1,055				2,700	1,236	4,322		1,800	
96	St. Joseph, Mo	1,549,139	92,658	2,339			5,167		10,720		9,108	14,399		2,194
97	Sioux City, Iowa	2,047,466	101,902					24,711	4,233	181	4,613			33
98	South Bend, Ind	2,394,268	91,275	4,000	5,325		6,377		7,892		4,585	500	1,326	120
99	Wilkes-Barre, Pa	1,868,356	126,695					26,993	493		7,910	7,738	22,535	3,680
100	Binghamton, N. Y	2,321,911	129,858	14,347	1,000		7,742		9,772		10,607	9,808		2,553
101	Portland, Me	2,536,817	102,490	229	300	$167	5,122		4,436		18,079	18,108		890
102	Rockford, Ill	1,817,039	97,332	9,404			4,036			620		3,365	41,993	
103	Troy, N. Y	2,365,959	162,589	15,082	1,690		6,853		15,428		11,794	11,162	8,129	1,728
104	Charleston, S. C	1,656,517	93,709	1,034	2,900		5,232				16,612	10,783	4,259	678
105	Little Rock, Ark	1,252,572	88,249	8,594	1,950		13,471		1,950		720	6,288	26,136	3,092
106	Johnstown, Pa	1,789,509	90,032					19,817	2,500	250	2,009	3,663	22,565	8,642
107	Sacramento, Calif	2,713,009	160,590					12,432	16,458	750	426	14,690	21,657	1,515
108	East St. Louis, Ill	1,222,670	102,284					23,139	4,924	1,632	9,990	6,121	5,020	
109	Brockton, Mass	2,197,771	120,517	523	1,100		7,058		6,130		7,142	24,594	15,147	2,041
110	Terre Haute, Ind	1,711,363	53,518	4,681	500		5,200		5,120		3,199	500		225
111	Saginaw, Mich	1,731,363	135,113					34,599	8,256	400	17,548	18,736		648
112	Gary, Ind	1,820,905	127,096	6,786	5,815		9,460		19,396		16,549		5,415	575
113	Pawtucket, R. I	1,573,494	116,410	9,235		$1,409	2,450		7,019	1,125	14,051	17,694	2,665	3,962
114	Hoboken, N. J	2,813,907	242,595					48,093	4,309	2,250	4,750	20,300	34,269	2,880
115	Long Beach, Calif	2,437,125	147,756					5,153	9,974	2,240	5,359	22,477	7,862	
116	Passaic, N. J	2,039,114	118,212					19,306	4,141	3,480	4,120	11,840	14,434	1,911
117	Springfield, Ohio	1,256,138	67,320					3,150	2,634	1,158	2,613	7,830	7,829	248
118	Chester, Pa	985,423	61,214					14,564	2,000	950	1,000	2,618	16,261	8,018
119	Hamtramck, Mich	1,238,912	148,839	17,992	1,600		7,959		9,888	6,959	3,849	8,876	11,545	77
120	Altoona, Pa	1,170,328	68,721					13,388	1,200	250		2,020	16,155	11,237
121	Racine, Wis	1,655,527	88,807	12,567	100		1,652		4,843	2,250	5,338	8,652	1,400	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
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							Chief executive		Financial					
				Council or board of aldermen	Clerk of council	Legislative investigations	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
122	Lansing, Mich	$1,599,149	$108,195	$11,385			$3,201		$5,992	$150	$13,273	$6,719		$916
123	New Britain, Conn	1,616,494	100,545	4,669	$1,202		3,513		1,668		1,142	16,301	$11,963	437
124	Mobile, Ala	1,060,844	74,228					$25,434	4,884	900	85		15,738	
125	Berkeley, Calif	2,004,037	105,613					22,256	7,066	940	3,423	13,718	9,744	
126	Springfield, Ill	1,468,577	125,511					20,772	4,723	3,780	4,768	14,223	32,812	897
127	Holyoke, Mass	2,394,071	125,659	2,313	1,000		5,346		6,809		8,457	19,134	11,258	1,140
128	Highland Park, Mich	2,188,837	110,060					10,277	11,536		3,409	7,524	10,230	
129	Davenport, Iowa	1,541,729	93,896	12,110			2,728		7,940	1,706	11,463	9,251	497	
130	Chattanooga, Tenn	1,293,153	77,579					23,418	5,714	1,480	5,410	1,950	1,800	1,900
131	Bethlehem, Pa	1,123,136	97,006					12,467	3,827		4,170	4,452	10,571	26,367
132	Lincoln, Nebr	1,534,219	92,529					11,569	4,901	199	16,452	3,848	11,705	406
133	Niagara Falls, N. Y	1,804,645	122,242					14,857			15,206	19,179	826	
134	Covington, Ky	898,842	88,238					20,344	2,500	600	3,682	6,180	2,164	26
135	Haverhill, Mass	1,832,833	84,723					12,528	7,952		9,908	15,782		894
136	Portsmouth, Va	973,541	88,226					7,236	6,104	2,000	7,994	9,695	10,638	1,117
137	Huntington, W. Va	1,303,129	55,486					18,958	7,854	1,348	6,208	1,163	2,252	1,525
138	East Orange, N. J	1,809,622	88,975	7,246	1,100		5,700		9,016	1,419	6,948	11,730	7,591	1,825
139	Macon, Ga	1,025,248	48,906	3,639	600		3,121			546	5,680	5,661		
140	Wheeling, W. Va	1,178,219	88,642					5,930	9,644	1,049	11,295		11,449	894
141	Cicero, Ill	1,047,667	86,657	2,400			3,627		2,000	2,603	9,576	3,816	21,514	
142	Roanoke, Va	1,177,426	117,640					5,230	4,166	580	4,830	12,405	7,650	
143	Tampa, Fla	1,369,629	77,541					9,522	8,472	1,908	3,454	5,736	5,918	
144	Lancaster, Pa	843,595	39,060	1,395	480		4,437		4,466	4,699	2,374	2,298	1,842	8,466
145	Winston-Salem, N. C	975,442	52,990	1,006			3,854			1,201	13,475	714	6,602	221

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146	Shreveport, La	1,129,782	78,332					25,652	4,655	900	3,780	6,743	11,405	
147	Jackson, Mich	1,256,387	79,417					2,750	1,800	2,000	9,138	5,071		
148	Augusta, Ga	1,494,776	64,495	6,116	4,805		10,551		5,490	875	171	8,246	8,452	1,638
149	Fresno, Calif	2,110,728	84,364					18,844	24,580	602		2,468		
150	Quincy, Mass	1,946,628	110,975	5,226	1,300		8,085		6,336		5,305	22,050	13,079	1,175
151	Pasadena, Calif	2,438,737	172,608					4,781	29,139	1,200	3,159	21,628	7,913	
152	Topeka, Kans	1,316,201	58,631					14,940	2,179	500	2,900		1,290	
153	Atlantic City, N. J	3,682,563	233,749					42,496	16,911	2,140	9,522	14,975	30,084	1,421
154	Kalamazoo, Mich	1,344,529	79,191					2,691	9,320		8,910	7,534		35
155	Lakewood, Ohio	1,431,827	54,501	3,271			6,070		4,339	2,158	7,734	2,778	220	1,095
156	Malden, Mass	1,607,678	72,483	3,275			5,063		5,271		12,908	15,857		3,378
157	Charlotte, N. C	938,739	61,240					12,106		3,975	8,168	4,539	7,758	1,330

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

158	Cedar Rapids, Iowa	$1,155,682	$46,284					$21,487	$2,614	$977	$3,302		$64	$110
159	Wichita Falls, Tex	591,024	58,602					9,660	4,070	670	1,367	$7,861	16,307	250
160	York, Pa	855,224	57,964					15,925	2,500		50	3,335	13,151	3,296
161	Elmira, N. Y	1,315,567	86,123	$4,993			$3,697				7,292	6,715	194	1,388
162	Newton, Mass	2,707,312	151,484	616			7,226		9,894		16,305	23,347		418
163	Bay City, Mich	1,328,406	73,920					10,686	5,977	695	6,648	8,868		188
164	McKeesport, Pa	1,192,298	67,538					12,153	4,255	4,418	6,293	5,976	3,850	3,401
165	New Castle, Pa	972,732	60,313					14,020	2,000		1,931	5,113	13,716	6,156
166	Decatur, Ill	793,576	36,143					16,580	3,060	325	25			
167	Oak Park, Ill	1,336,238	71,064						2,750			3,589	5,690	
168	Chelsea, Mass	1,666,960	101,937	8,653			7,243		3,259		10,950	11,644		2,242
169	Kenosha, Wis	1,315,728	66,004					4,367	18,704	2,307		6,096		
170	Hammond, Ind	1,260,535	67,602	3,600	$3,475		4,714		6,107	2,370	11,955		2,135	
171	Galveston, Tex	1,034,023	62,197					10,223	3,188	190	273	3,159	5,837	1,385
172	Mount Vernon, N. Y	2,173,998	130,207	5,489	1,500		8,258		16,720			8,161	8,200	
173	Beaumont, Tex	800,394	60,565	2,658						538	602	7,621	6,911	
174	Woonsocket, R. I	1,043,587	74,035	6,200	200		2,400		5,930	300	5,820	14,255	517	4,554
175	Pittsfield, Mass	1,262,229	69,706	1,006	500		2,063		3,667	1,225	4,254	16,867	7,829	882
176	Perth Amboy, N. J	1,124,288	73,389	3,500			3,000		3,250	5,275	4,485	8,730	6,000	2,159
177	Montgomery, Ala	665,355	49,633					15,728	3,073		7,298	4,980		
178	Stockton, Calif	1,582,797	108,298	16,148	11,906				6,182	5,217	3,242		12,976	
179	Medford, Mass	1,347,027	90,387	919	900		7,414		6,425		3,013	15,150	12,622	1,725
180	Lima, Ohio	719,685	56,939					5,171	6,289	3,072	2,133	4,607	4,607	1,482
181	Charleston, W. Va	976,786	80,271	4,027	1,200		7,857		4,436	793	3,900	3,790	4,106	
182	Lexington, Ky	976,327	72,600					18,960	5,665	1,290	4,228	11,370	1,512	2,718
183	Greensboro, N. C	594,025	63,901					3,268	7,431	971	4,571		1,431	7,771
184	Pueblo, Colo	1,068,238	77,160					10,010	2,460		2,287		17,375	149
185	Salem, Mass	1,499,781	76,336	5,341	300		4,739		1,924		4,600	16,215	7,575	509
186	Madison, Wis	1,512,718	67,220	9,967			2,000		10,933	600	6,677	8,963		307
187	Everett, Mass	1,376,007	84,717	9,475			5,517		5,524	1,806	6,821	13,924	8,859	1,871

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch			Executive branch							
							Chief executive		Financial					
				Council or board of aldermen	Clerk of council	Legislative investigations	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
188	Butte, Mont	$931,898	$81,300	$6,560	$4,014	----	$8,866	----	$3,456	----	$8,423	----	$7,448	----
189	Fitchburg, Mass	1,502,908	74,913	5,447	----	----	4,352	----	4,102	$1,815	9,159	$12,438	----	$1,478
190	East Chicago, Ind	1,023,372	72,345	2,940	3,360	----	5,627	----	8,304	5,096	8,344	----	2,962	----
191	San Jose, Calif	1,190,655	58,203	----	----	----	----	$4,896	4,906	----	3,359	----	2,925	----
192	Williamsport, Pa	776,890	48,424	----	----	----	----	10,907	2,100	----	950	4,560	10,436	4,374
193	West Hoboken, N. J	996,182	45,136	3,000	500	----	1,000	----	----	1,625	5,213	3,850	5,693	----
194	Evanston, Ill	1,480,703	79,099	3,389	----	----	4,600	----	6,465	475	6,938	4,477	10,277	----
195	Hamilton, Ohio	706,988	67,126	2,511	1,400	----	3,771	----	7,252	979	1,662	5,862	5,862	3,393
196	Brookline, Mass	2,251,423	160,106	----	----	----	----	18,042	6,987	----	22,073	18,601	----	----
197	Jamestown, N. Y	1,220,902	76,217	8,342	----	----	3,999	----	4,352	----	4,892	4,909	4,612	----
198	Springfield, Mo	804,648	43,785	----	----	----	----	12,029	2,316	----	70	1,486	11,324	----
199	Waco, Tex	1,024,825	36,008	----	----	----	----	6,706	2,434	506	----	4,686	6,454	----
200	Muskegon, Mich	1,086,099	53,107	----	----	----	----	5,846	4,587	795	4,633	4,248	----	1,915
201	Lorain, Ohio	1,085,990	84,725	5,233	2,950	----	4,183	----	7,733	411	1,344	7,010	7,006	1,287
202	Muncie, Ind	864,137	42,054	3,687	667	----	3,057	----	3,502	----	3,378	542	295	768
203	Pontiac, Mich	1,100,557	78,767	----	----	----	----	3,980	7,750	3,500	10,844	6,904	----	----
204	Chicopee, Mass	1,064,021	54,990	965	200	----	3,872	----	3,837	1,167	4,352	10,839	9,373	830
205	Joliet, Ill	993,714	74,409	----	----	----	----	19,945	----	750	708	235	23,571	----
206	Columbia, S. C	829,745	48,524	----	----	----	----	11,869	1,675	1,075	7,205	460	2,902	----
207	Superior, Wis	1,214,004	82,526	----	----	----	----	27,264	2,523	325	5,369	9,023	4,224	----

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208	Dubuque, Iowa	821,165	48,128	4,336					2,223	787	3,334	1,546	702
209	Battle Creek, Mich	979,625	63,485					3,886	3,285	936	2,890	6,207	3,382	
210	Aurora, Ill	817,628	72,519					18,224		1,000	600	921	17,536	
211	Waterloo, Iowa	989,324	48,724	2,462			5,025		4,265	169	1,695			
212	New Rochelle, N. Y	2,297,526	164,250	10,489	300		8,073		22,486		4,928	14,589	9,538	3,102
213	Stamford, Conn	1,330,306	93,686	2,700			1,500	8,171	2,248		2,841	9,065	5,754	427
214	Taunton, Mass	1,019,463	69,539	6,243			4,197		5,027		8,877	9,546		2,507
215	Council Bluffs, Iowa	704,141	29,433	2,150	1,660		2,400		3,120	875	3,000	200	2,860	
216	Portsmouth, Ohio	663,240	42,216	2,122	475		1,874	60	4,753		2,102	223		300
217	Rock Island, Ill	625,255	37,003					11,933	2,671	461	360	843	14,047	
218	Poughkeepsie, N. Y	996,200	66,155	9,973	1,500		1,374		2,200		6,841	3,654	196	760
219	Quincy, Ill	749,188	58,439	3,720			3,000		1,800	7,475	1,510		19,145	2
220	Austin, Tex	791,822	46,092		12,272				2,473			8,280	7,558	571
221	Auburn, N. Y	989,971	72,622	5,754	1,350		1,054		3,666		6,811	11,985	1,290	329
222	New Brunswick, N. J	1,220,334	84,628					11,704	2,669	1,467	4,884	3,444	16,766	1,323
223	Easton, Pa	838,524	55,730					11,811	1,856	200	3,694	5,192	12,460	4,491
224	Newport News, Va	791,289	102,929					10,623	5,283		13,308	3,858	4,208	1,214
225	Danville, Ill	608,359	36,866	4,839		$2,179	2,500		2,705		1,108		10,847	
226	Ogden, Utah	851,989	59,280					8,036	5,811	1,350	5,927	4,912	6,310	754
227	Wilmington, N. C	689,251	40.684					17,625		400	5,894	3,616	7,440	665
228	Hazleton, Pa	635,150	53,289					6,000	1,230	350	1,455	3,000	11,525	8,671
229	Orange, N. J	962,545	60,559					8,172	11,978	1,935	4,730	2,400	1,263	331
230	Kokomo, Ind	566,283	24,713	3,512	500		2,055		1,116		1,946	400		
231	Amsterdam, N. Y	777,829	48,328	4,489	784		3,185				3,029	4,429	1,440	
232	Petersburg, Va	658,806	75,110					3,177	6,322	3,018	3,196	6,576	6,739	
233	Pensacola, Fla	487,090	42,516					14,623	5,974	633		2,100	2,481	78
234	Norristown, Pa	460,511	39,318	614	1,467		700	9,724		115	7,068		2,000	2,544
235	Lewiston, Me	563,822	46,698				2,253		3,876		2,673	5,992	5,779	
236	Oshkosh, Wis	1,013,409	51,881					14,069	3,449	157	3,494	3,210		
237	Green Bay, Wis	833,405	50,788					12,734	371	350	3,879	4,976		
238	Columbus, Ga	752,067	44,026					6,528	3,939	2,920	4,212	2,088		165
239	Watertown, N. Y	870,818	66,737					6,109	3,785		2,750	7,210		
240	Moline, Ill	687,312	46,004	1,965	500		3,738		2,670	350	200	1,835	14,877	397
241	Sheboygan, Wis	888,562	57,465	9,018	3,089		840		5,773		5,187	1,620		137
242	Waltham, Mass	1,026,357	67,004	6,541			8,518		3,687	178	11,823	7,856		1,525
243	Newport, R. I	1,050,759	54,963	7,618	1,972		3,112			1,028	5,443	3,913	3,124	45
244	Muskogee, Okla	884,552	53,072						5,023	1,377	1,839	1,000	1,510	
245	Newburgh, N. Y	838,526	58,385					7,264	2,493		584	3,974	4,179	
246	La Crosse, Wis	821,407	43,014	5,544	1,000		1,714		4,040	400	3,516	5,110		
247	Lynchburg, Va	828,686	77,666					3,851	9,009	750	1,477	6,050	9,714	
248	Colorado Springs, Colo	1,036,572	62,451						3,822	600	2,913	446	12,012	320

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	1.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					Elections
		Law offices and accounts	Other general executive offices and accounts							General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	
			City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other						
	Grand total	$5,426,803	$1,631,327	$2,921,189	$2,837,419	$937,510	$518,322	$795,468	$1,823,385	$9,440,194	$2,061,633	$18,525,575	$625,189	$3,648,279	$10,540,784
	Group I	2,859,781	280,324	579,975	1,731,124	663,408	189,564	267,053	861,023	7,313,666	1,503,334	14,805,322	496,881	2,810,016	7,292,156
	Group II	660,420	193,853	506,790	213,714	126,922	99,844	103,853	167,032	560,991	364,867	3,075,599	112,002	764,654	1,178,929
	Group III	893,483	424,194	716,378	566,922	91,604	136,792	279,871	357,584	870,663	91,413	562,900	11,853	57,949	1,104,594
	Group IV	617,422	413,595	660,818	174,930	36,013	43,413	94,388	229,587	400,092	60,550	51,886	2,703	7,883	633,647
	Group V	395,697	319,361	457,228	150,729	19,563	48,709	50,303	208,159	294,782	41,469	29,868	1,750	7,777	331,458
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y	$1,342,230			$1,041,454	$239,229			$58,201	$3,679,897	$689,812	$6,849,617	$125,389	$686,790	$1,694,709
2	Chicago, Ill	445,111			209,660	160,149		$58,462	100,077	1,009,347	141,882	1,974,536	95,299	924,090	1,500,309
3	Philadelphia, Pa	256,739		$53,961	54,725	69,821	$20,640		285,917	928,614	138,847	1,229,682	73,347	198,940	1,043,547
4	Detroit, Mich	50,770	$131,126	11,077	48,772	35,566	6,819	24,234	31,883	97,418	77,550	740,426	32,145	113,437	376,471
5	Cleveland, Ohio	112,437		142,213	10,773	15,430	9,379	4,131	17,679	387,049	126,626	573,155	9,218	81,451	227,479
6	St. Louis, Mo	91,645	32,530	54,012	45,357			19,367	143,979	141,926	74,071	584,690	34,723	114,428	438,020
7	Baltimore, Md	54,761		53,886		16,999		12,431	6,595	85,841	14,408	285,669	9,000	30,571	491,728
8	Boston, Mass	115,140	46,329		84,410	125	23,052	34,883	16,658	322,329	49,902	956,259	37,329	169,814	239,723
9	Los Angeles, Calif	101,871	27,746	144,357	26,820	54,796		20,290	60,376	210,411		482,754	18,981	242,540	500,139
10	Pittsburgh, Pa	119,701		36,603	59,741	22,723		64,539	23,249	158,231	110,746	531,123	31,499	87,140	272,830
11	San Francisco, Calif	57,832		40,128	117,872	26,348		4,145	13,201	40,293	50,528	451,519	14,787	118,144	367,039
12	Buffalo, N. Y	111,544	42,593	43,738	31,540	22,222	129,674	24,571	103,208	252,310	28,962	145,892	15,164	42,671	140,162

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

13	Milwaukee, Wis	$48,423		$8,634	$32,962	$34,941			$43,295	$27,872	$618	$399,090	$12,421	$136,965	$54,796
14	Washington, D. C	30,704		20,382					50,961	113,832	75,679	327,193	10,327		
15	Newark, N. J	84,532	$57,102	8,223					1,668	44,712	71,819	291,358	12,605	26,545	203,461
16	Minneapolis, Minn	90,634	18,041	84,132		27,511		$25,269	890	79,175	42,535	213,330	10,420	94,156	109,296
17	Cincinnati, Ohio	45,195		154,456	35,799	16,390	$5,370		34,754	102,427	55,156	280,691	12,628	80,538	208,390
18	New Orleans, La	32,906		12,762	23,246	5,108	29,026			32,021		390,104	18,175	113,659	23,285
19	Kansas City, Mo	60,915		55,442	67,309	9,677		18,982	27,429	95,859	4,206	279,351	13,866	90,100	140,338
20	Indianapolis, Ind	23,094	8,557	20,575	33,525			21,044	487	7,303	16,328	151,456	7,700	37,257	3,651
21	Rochester, N. Y	54,195	9,948	29,876	10,111	7,120		20,097	7,548	18,182	33,355	157,651	5,735	53,171	175,787
22	Seattle, Wash	111,867	21,611	99,552	10,762	26,175	65,448	5,158		13,518	34,048	236,047	6,841	79,627	84,370
23	Jersey City, N. J	77,955	78,594	12,756				13,303		26,090	31,123	349,328	1,284	52,636	175,555

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

24	Portland, Oreg	$36,500		$7,252	$27,611	$5,672		$4,654		$12,444					$3,879
25	Denver, Colo	36,439	$3,180	19,662	17,376	4,481		65		22,763		$366,296	$1,304	$29,571	37,159
26	Toledo, Ohio	19,238		27,251	10,092	6,922		19,038	$15,091	46,027					91,577
27	Columbus, Ohio	21,991		29,886	8,442	6,428		7,923	6,031	62,199					132,416
28	Louisville, Ky	25,660		19,560	18,643			185	3,838	23,765		224	4,812		13,914
29	Providence, R. I	25,116	9,780	15,936	59,553		$19,564	18,059	9	20,484		697			28,077
30	St. Paul, Minn	24,449	13,391	21,340	14,186	16,310	28,170	13,820	18,088	34,350					26,061
31	Oakland, Calif	18,672		16,292	8,538	10,226			8,536	15,032					51,133
32	Atlanta, Ga	15,376		16,348				3,615	100	5,774					1,750
33	Akron, Ohio	18,040			16,400	1,497		10,265	20,442	39,747					35,332
34	Omaha, Nebr	32,195	26,067	25,820				1,935		27,120					4,297
35	Birmingham, Ala	19,544	3,000	11,093		1,378				13,405		1,424			1,290
36	Worcester, Mass	10,800	13,742	11,837		1,725	11,400	29,687	6,991						29,908
37	Syracuse, N. Y	22,453	11,798	13,317	11,390	4,045			37,734	30,138	$15,085				32,868
38	Richmond, Va	24,201	2,000	7,450	27,837			14,518	13,521	26,100		71,837	3,553		12,605
39	San Antonio, Tex	17,006	6,236	14,300						5,843					10,304
40	Dallas, Tex	20,068	13,879	23,322				4,111	34,478	9,977					4,684
41	New Haven, Conn	7,867	5,464	4,982	11,764	1,088		15,246	5,081	48,779	2,143			2,152	42,487
42	Memphis, Tenn	19,998	51,019	9,500		1,241		12,778		18,039		2,500			
43	Dayton, Ohio	18,454	2,700	14,700	7,616	5,239			41,210	49,311					32,355
44	Norfolk, Va	9,612	13,452	8,358	9,235	2,659		28,303	24,828	14,690	2,968	69,731	2,184	22,353	11,765
45	Houston, Tex	16,097		21,876		3,581	4,892		20,480	3,807					6,488
46	Youngstown, Ohio	12,772		21,779	9,611	622		3,393	1,424	29,435					3,694
47	Grand Rapids, Mich	10,119	8,247	20,892	16,106	754		14,542	16,523	11,970		9,706			25,566
48	Springfield, Mass	10,737	14,580		4,734		24,900	12,928	1,351						16,366
49	Bridgeport, Conn	17,905	12,004	9,115					7,997	33,677	1,798				29,703
50	Fort Worth, Tex	17,738	7,350	19,263						1,766					7,382
51	Scranton, Pa	22,809	1,200	9,535	13,529	2,244		783							
52	Paterson, N. J	9,080	2,180	476	20,881			5,418	5,344	13,197	13,610				10,287
53	Hartford, Conn	15,146	5,651	13,768	26,192		16,372	43		42,450	1,739			941	48,132

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	1.—GENERAL GOVERNMENT—continued												
		Executive branch—Continued							Judicial branch					Elections
		Law offices and accounts	Other general executive offices and accounts						General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	
			City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa	$29,703		$14,660					$60	$57,535				$17,324
55	New Bedford, Mass	3,921	$31,415	24,081		$544	$14,406	$4,344	1,252					16,281
56	Trenton, N. J	8,558	12,067					800	480	7,130	$9,995			13,760
57	Salt Lake City, Utah	17,716	10,429	20,379		302						$33,056		5,187
58	Camden, N. J	11,945	5,448	14,331			3,168	9,349	8,078	8,003	15,162		$492	23,484
59	Nashville, Tenn	15,198	8,117	3,250	$10,000					5,972		2,850		7,634
60	Fall River, Mass	4,898	17,497	31,539		91		1,511						16,626
61	Albany, N. Y	10,260	3,800	7,895	10,351	1,958		11,093	22,015	12,629	20,022		2,440	43,127
62	Wilmington, Del	7,565	2,595	16,333	30,920				291	9,172		4,579		18,583
63	Kansas City, Kans	17,245				2,244		3,155	150	2,040				20,240
64	Lowell, Mass	8,152	11,708	11,400	3,500	1,050	6,538	823	11,756					31,217
65	Flint, Mich	5,736	6,546	11,360	11,371			7,938		12,298				16,651
66	Erie, Pa	21,764	10,878	20,146		300		144	328					
67	Cambridge, Mass	8,406	15,211	13,500		519		2,022	3,987					30,527
68	Reading, Pa	15,043	4,632	7,795				240	210					
69	Yonkers, N. Y	31,371	6,922	14,391	17,848	4,616		468	7,095	29,116				22,693
70	Duluth, Minn	17,108	9,622	14,640	14,352	691		2,133	75	36,112				20,141
71	Spokane, Wash	16,869	6,998	12,699		264				4,802				5,797
72	Elizabeth, N. J	14,780	5,263	1,924	27,964			7,263		4,649	8,491			6,047
73	Utica, N. Y	12,935	7,823	8,535	31,208	2,104		7,279	12,710	11,496	400			15,477
74	Lynn, Mass	7,934	7,303	9,564		62	7,382			1,356				12,519
75	Tacoma, Wash	10,831	4,550	14,889	5,348	747				3,076				4,285
76	Jacksonville, Fla	19,963	8,450	8,157	64,324					2,988				5,515

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

77	Oklahoma City, Okla	$20,449	$11,182	$14,287	$6,401	$2,756		$6,635	$10,341	$9,135					$13,593
78	Canton, Ohio	8,199		35,416	9,143	1,920			119	4,409					28,570
79	Somerville, Mass	3,719	7,269	8,243		446	$6,358	3,925	2,946						9,803
80	Schenectady, N. Y	9,985	5,557	6,163	17,141	2,127			2,470	13,219		$260			22,992
81	Waterbury, Conn	15,388	10,964	13,609	2,700				1,220	19,198	$1,153			$2,410	24,398
82	Tulsa, Okla	20,755	10,412	22,895				2,659		9,167					5,828
83	Lawrence, Mass	3,600	8,993	9,771			5,268		2,058						18,218
84	Fort Wayne, Ind	4,250	1,268	3,784	9,694				425	4,050					
85	El Paso, Tex	7,397	3,370	22,317		1,859		10,952	5,000	5,220					2,024
86	Evansville, Ind	4,128	3,502	3,000	7,621			5,711		2,600					
87	Savannah, Ga	5,639		11,926					129	27,352					1,235
88	Knoxville, Tenn	49,018		13,908		1,500						1,935			5,680
89	Allentown, Pa	10,549	2,167	7,810				42	45	526					
90	San Diego, Calif	20,805	8,174	17,881		5,561			5,400	4,175					16,011
91	Bayonne, N. J	6,327	29,108	5,542				9,278	308	11,578	10,722	4,768			31,148
92	Manchester, N. H	1,690	7,562	9,318			12,967			3,650					8,613
93	Harrisburg, Pa	5,075	3,844	4,200		500		1,152	499						
94	Peoria, Ill	2,692	2,218	7,761	5,989		2,439		642	7,189					27,191
95	Wichita, Kans	10,516	13,503	10,326					9,810	3,271					7,128
96	St. Joseph, Mo	11,415	3,615	5,535	6,000					2,200					6,295
97	Sioux City, Iowa	10,457	1,266	5,574		86		4,093	105	2,391					10,354
98	South Bend, Ind	6,616		14,804	9,038			8,370	500	5,380					
99	Wilkes-Barre, Pa	9,825	13,382	7,488	1,640				45	600					
100	Binghamton, N. Y	9,096	5,915	9,807	11,984	1,621			4,778	5,900		3,744			8,006
101	Portland, Me	5,948	10,214						2,832						13,792
102	Rockford, Ill	5,353	9,365	2,833	3,737					3,526					7,150
103	Troy, N. Y	10,120	1,373	3,683	9,822	2,957		5,895	5,228	8,642	5,552				20,371
104	Charleston, S. C	3,713		13,675					23,000	1,500					2,986
105	Little Rock, Ark	2,100	3,652	7,650					1,713	8,223					162
106	Johnstown, Pa	3,780	3,134	7,354		304		301	6,257						
107	Sacramento, Calif	16,047		15,250		167		1,568	12,087	8,573					8,653
108	East St. Louis, Ill	6,767	3,403	7,123					125	3,242		1,261			18,937
109	Brockton, Mass	4,096	8,897	3,736			5,586	1,319	681						7,832
110	Terre Haute, Ind	7,005	3,915	3,574	7,763				50	2,200					
111	Saginaw, Mich	7,274		7,926	3,825					5,830					17,282
112	Gary, Ind	4,637		27,999				444	620	7,803					3,128
113	Pawtucket, R. I	4,390	9,942	10,418							4,801		$48		5,402
114	Hoboken, N J	21,015	16,539						582	6,061	8,904				20,884
115	Long Beach, Calif	16,636	13,243	16,052		2,750		3,805	13,617	6,885					13,007
116	Passaic, N. J	3,447	17,514	1,796				1,600	416	3,921	7,768				11,570
117	Springfield, Ohio	3,680		6,451		120			9,503	3,648					12,169
118	Chester, Pa	6,951		2,000		150				1,500					
119	Hamtramck, Mich	13,876	14,563	5,459	7,602					21,244					7,253
120	Altoona, Pa	4,340	1,200	5,965						529					
121	Racine, Wis	5,763	6,168	3,664	4,750					11,263					6,933

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	1.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					Elections
		Law offices and accounts	Other general executive offices and accounts							General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	
			City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
122	Lansing, Mich	$4,239	$4,783	$11,327	$6,538			$2,499		$13,673					$8,215
123	New Britain, Conn	3,033	750	2,931	12,140	$129	$438		$300	12,540	$738				9,424
124	Mobile, Ala	7,156	1,810	6,744											2,783
125	Berkeley, Calif	6,289		12,558				2,249	50	6,665					13,471
126	Springfield, Ill	9,579	3,023	2,595		3,735		2,629		3,000					11,795
127	Holyoke, Mass	3,790	5,947	4,832	13,200		3,802		2,094						8,756
128	Highland Park, Mich	8,499	7,151	12,633						13,063					7,014
129	Davenport, Iowa	7,903		5,972	4,098				60	2,447					7,648
130	Chattanooga, Tenn	6,581		3,700						5,929					6,075
131	Bethlehem, Pa	4,963	4,691	3,500				318	55						
132	Lincoln, Nebr	10,854	6,040	4,958											7,450
133	Niagara Falls, N. Y	9,712	9,906	11,232		745			13,848	12,626					8,562
134	Covington, Ky	7,661	5,798	5,089						5,166			$312		5,609
135	Haverhill, Mass	2,380	6,415	6,704			989	1,561	1,754						5,027
136	Portsmouth, Va	3,145	2,000						13,626	9,173	198	$8,555	1,082		2,017
137	Huntington, W. Va	2,700	720	2,463		12			1,128						860
138	East Orange, N. J	5,647	5,552	4,209				52	204	4,124	7,798				1,737
139	Macon, Ga	3,558	2,872	4,864						3,746				$4,873	557
140	Wheeling, W. Va	4,522		5,349					20,644	2,202					10,566
141	Cicero, Ill	12,871	3,208		1,200	600	5,566	1,000		1,250					9,732
142	Roanoke, Va	4,329	4,299	9,389					9,740	3,000	892	29,310	419	600	6,992
143	Tampa, Fla	3,035	4,079	9,667		1,284			8,146	1,804					2,492
144	Lancaster, Pa	1,428	1,466	2,484				50							
145	Winston-Salem, N. C	1,200								9,203					430

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146	Shreveport, La	3,657		6,536					255	7,487		291	842		2,415
147	Jackson, Mich	1,200	8,116	5,961	3,806			2,085	7,080	4,796					10,907
148	Augusta, Ga	3,083				2,888			60	3,862					650
149	Fresno, Calif	5,700	2,400	7,861		1,190			340	7,428					6,289
150	Quincy, Mass	4,492	5,798	15,207	6,962			299	840						5,529
151	Pasadena, Calif	13,904	4,777	32,359				10,313	14,181	3,599					12,967
152	Topeka, Kans	5,849	11,135	4,279		20		3,370		1,920	40				
153	Atlantic City, N. J	12,948	10,003	10,272					204	5,760	11,984				5,000
154	Kalamazoo, Mich	7,313	3,782	4,388		49			6,740	7,250					15,015
155	Lakewood, Ohio	3,985	2,500	7,000	2,136	537				78					6,244
156	Malden, Mass	2,307	5,866	8,317				214	2,217						4,810
157	Charlotte, N. C	3,382	2,310	1,474					2,470	2,501		1,762			2,011

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

158	Cedar Rapids, Iowa	$4,417		$4,232								$2,476			$1,552
159	Wichita Falls, Tex	3,221	$4,070	6,581					$40	$1,360					153
160	York, Pa	2,394	2,100	4,142				$2,964							
161	Elmira, N. Y	2,376	7,743	8,251	$2,500	$349				4,315	$6,047				16,680
162	Newton, Mass	5,682	11,231	23,737		200	$20,392	14	1,889						4,744
163	Bay City, Mich	4,251		6,297					7,165	1,992					6,234
164	McKeesport, Pa	7,780	2,073	7,161	1,425	301			460	1,000					
165	New Castle, Pa	4,139	2,820	7,403		200			35						
166	Decatur, Ill	4,844	1,030	4,390											1,974
167	Oak Park, Ill	18,836	13,477		5,400		8,177		1,750						2,751
168	Chelsea, Mass	3,478	5,517	6,260			4,026		2,469						4,965
169	Kenosha, Wis	3,278		4,264	1,245			7,848	10,437						2,259
170	Hammond, Ind	2,704		11,504	7,478				133	6,017					697
171	Galveston, Tex	6,982		2,400		625			3,334	3,537					3,838
172	Mount Vernon, N. Y	18,149	3,554	3,489	9,876	2,104		2,045		13,106					11,375
173	Beaumont, Tex	9,920	7,610	10,167					10,397						159
174	Woonsocket, R. I	1,994	9,362	3,754				5,676	1,000		3,243				5
175	Pittsfield, Mass	1,375	7,517	3,605	7,942			135							5,779
176	Perth Amboy, N. J	4,228	5,525	112				3,722	130	2,000	7,991			$1,325	1,450
177	Montgomery, Ala	2,999	4,089	5,505						1,815					996
178	Stockton, Calif	9,913	6,502	4,800				150	8,630	9,105					3,926
179	Medford, Mass	2,305	7,711	15,397		246		230	163						1,708
180	Lima, Ohio	4,504		3,249		279			8,535	3,034					8,460
181	Charleston, W. Va	8,549	1,763	8,713					7,812	4,900					4,298
182	Lexington, Ky	2,883	3,288	4,169				500		6,486		1,100			1,086
183	Greensboro, N. C	1,823	1,504					10,193	10,180	7,792					912
184	Pueblo, Colo	3,507	4,728	3,207		1,099			30	1,200					3,871
185	Salem, Mass	9,839	5,942	4,000				145	3,847						5,203
186	Madison, Wis	3,485	5,579	5,876	12		284		148	5,411					1,772
187	Everett, Mass	1,446	6,144	3,228	5,777			97	1,219						8,597

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	1.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					Elections
		Law offices and accounts	Other general executive offices and accounts							General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	
			City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
188	Butte, Mont	$7,477		$6,554						$3,189					$9,416
189	Fitchburg, Mass	2,499	$6,273	4,738		$300	$7,478	$204	$1,984						3,666
190	East Chicago, Ind	6,279		2,765	$7,946					8,747					153
191	San Jose, Calif	3,358	3,537	18,920		88			6,359	2,570					1,899
192	Williamsport, Pa	4,361	1,440	3,958		163			71						
193	West Hoboken, N. J	900	5,326					717		2,226	$1,628				3,797
194	Evanston, Ill	6,145	3,767		10,414	749	6,032								3,178
195	Hamilton, Ohio	3,966		7,359	895	933				6,431					12,895
196	Brookline, Mass	6,044	14,866	10,325		290									
197	Jamestown, N. Y	5,501	2,286	12,059		815				5,103					9,357
198	Springfield, Mo	2,565	2,078	4,299		1,093				2,850					618
199	Waco, Tex	2,648	4,053							1,612					1,654
200	Muskegon, Mich	3,733	2,047	6,986					5,714	4,747					1,710
201	Lorain, Ohio	5,065		12,522	4,093	772			1,981	14,006					5,611
202	Muncie, Ind	3,565	1,927	3,562	8,427			1,919	85	3,212					
203	Pontiac, Mich	5,023	4,864	10,303				7,115	7,930	2,558					1,308
204	Chicopee, Mass	1,105	4,106	3,659				35	1,863						1,483
205	Joliet, Ill	4,950	4,403	3,220					2,450	2,588					3,354
206	Columbia, S. C	3,125		5,008		604			7	6,220				$1,000	300
207	Superior, Wis	6,769	4,125	3,620	2,568					2,850					2,341

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208	Dubuque, Iowa	3,765	1,890	5,680		123			12,968	1,839				3,768
209	Battle Creek, Mich	3,149	2,562	4,265						10,342				6,821
210	Aurora, Ill	5,331	5,388	3,983						4,995				5,410
211	Waterloo, Iowa	3,600		5,620					122	17,935				3,256
212	New Rochelle, N. Y	20,947	8,820	1,487	14,348	3,743		1,109	257	10,613				14,440
213	Stamford, Conn	3,867	10,186	2,774	7,424					11,419	1,538			10,175
214	Taunton, Mass	4,255	6,366	5,700			2,320	109						7,095
215	Council Bluffs, Iowa	2,000	2,490	5,077					369	1,000				316
216	Portsmouth, Ohio	2,350		10,156	4,419	313				5,764				5,678
217	Rock Island, Ill	1,680		1,542						886				297
218	Poughkeepsie, N. Y	5,076	2,433		11,406	386		625		3,923				6,052
219	Quincy, Ill	2,000	2,000	5,545	1,800					2,800				4,675
220	Austin, Tex	2,783	2,394	2,700					830	1,715				1,699
221	Auburn, N. Y	4,379	3,733	3,872		1,050			5,171	6,563	658			7,585
222	New Brunswick, N. J	5,250	3,800	3,529				3,136		2,000	6,784			8,154
223	Easton, Pa	3,280	2,183	7,091				217	35	118				
224	Newport News, Va	2,000	1,500		8,025	480			6,790	5,080	285	$17,217	$900	1,328
225	Danville, Ill	900	2,704	3,107					840					3,002
226	Ogden, Utah	4,687	3,449	3,063		10				7,267				5,562
227	Wilmington, N. C	2,321							70	900				
228	Hazleton, Pa	1,791	3,300	7,113										
229	Orange, N. J	2,717	4,646	2,312				88	136	1,921	7,524			2,172
230	Kokomo, Ind	2,035	1,116	1,807	4,403					1,953				
231	Amsterdam, N. Y	4,045	3,271	2,545	4,365	965				3,828				6,719
232	Petersburg, Va	2,100		1,187					11,747	18,279				616
233	Pensacola, Fla	3,700	4,200	3,465										993
234	Norristown, Pa	1,260	900	3,286										
235	Lewiston, Me		2,992	522					534	5,328				5,270
236	Oshkosh, Wis	3,313	4,300	6,459	126					2,555				564
237	Green Bay, Wis	2,273	4,153	9,265						3,262				1,202
238	Columbus, Ga	3,435		1,556					8,088	1,800			5,380	9
239	Watertown, N. Y	3,552	1,605	5,224	9,313	207			8,426	5,235				7,195
240	Moline, Ill	2,727		3,162						1,231	1,440			6,580
241	Sheboygan, Wis	1,823		5,527	2,965					2,604				3,060
242	Waltham, Mass	2,486	4,477	11,092				810						2,271
243	Newport, R. I	4,735	3,897	1,416		25		500	600	258	4,331	97		5,981
244	Muskogee, Okla	3,721	10,275	7,491					17,415					581
245	Newburgh, N. Y	7,962	4,281	710		600			6,508	1,621				11,931
246	LaCrosse, Wis	3,293	2,755	3,437	2,259				289	1,200				2,680
247	Lynchburg, Va	3,365		3,877	3,878				11,862	4,928		8,978	850	72	2,666
248	Colorado Springs, Colo	5,305	5,268	4,834		451			6,855	1,641				7,471

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note a thead of this table, p. 250]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Supervising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General expenditures	Rent of offices and buildings				General expenditures	Water service			Buildings	Plumbing	Weights and measures	Electric wiring
	Grand total	$16,367,763	$908,597	$269,142,433	$424,154	$135,838,430	$107,165,788	$4,059,341	$1,349,619	$4,503,764	$3,629,082	$1,155,006	$1,062,505	$1,583,124
	Group I	10,746,870	636,093	139,363,030	200,980	78,219,959	47,313,012	670,802	1,176,393	3,564,557	2,163,090	430,564	485,963	648,279
	Group II	2,149,850	85,600	32,692,983	32,113	15,099,642	13,484,344	390,636	85,336	734,138	422,273	120,568	165,128	155,812
	Group III	1,660,261	64,795	50,225,302	125,757	22,596,862	23,789,677	1,050,369	58,232	180,298	571,154	284,971	199,917	390,962
	Group IV	1,085,587	50,014	29,327,922	37,036	12,538,861	14,247,305	1,007,312	18,185	17,069	307,234	186,580	115,820	231,063
	Group V	725,195	72,095	17,533,196	28,268	7,383,106	8,331,450	940,222	11,473	7,702	165,331	132,323	95,677	157,008
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y	$5,790,943	$460,898	$51,140,614		$28,801,039	$17,371,850	$255,356	$1,036,042	$895,157	$1,144,233		$67,283	
2	Chicago, Ill	1,041,256	1,540	21,652,152		13,286,216	5,730,180			994,679	167,516	$121,740	62,456	$308,831
3	Philadelphia, Pa	672,363	42,848	14,590,875	$48,553	9,395,961	3,874,628		84,659	501,837	86,891		155,637	
4	Detroit, Mich	409,598	38,484	8,640,297	26,696	4,669,044	3,279,774	131,617		116,590	76,840	35,460	23,604	42,480
5	Cleveland, Ohio	443,763		5,191,384		2,660,441	2,261,517			120,522	31,862	19,471	12,186	30,976
6	St. Louis, Mo	315,794	8,861	5,765,433	13,270	3,438,208	1,811,690		28,092	138,058	105,208	17,581	20,602	25,080
7	Baltimore, Md	210,151		5,018,724		2,753,128	2,061,292		1,702		114,554	36,131	15,417	15,700
8	Boston, Mass	550,832	10,250	7,683,428		4,133,313	2,964,717		16,702	147,223	129,821	34,276	35,189	87,515
9	Los Angeles, Calif	250,175	19,200	5,324,995		2,459,256	1,794,907	5,498		284,242	164,556	88,574	17,282	95,222
10	Pittsburgh, Pa	556,779	4,461	4,475,956	110,604	2,036,828	1,812,399		9,196	154,574	73,087	35,992	34,590	19,344
11	San Francisco, Calif	324,556	4,200	5,379,033		2,343,423	2,481,600	184,831		102,876	31,847	12,390	20,013	23,131
12	Buffalo, N. Y	180,660	45,351	4,500,139	1,857	2,243,102	1,868,458	93,500		108,799	36,675	28,949	21,704	

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

13	Milwaukee, Wis	$216,112	$9,178	$3,281,413	$1,417	$1,475,774	$1,502,378	$10,130		$57,544	$81,149		$18,459	$12,240
14	Washington, D. C	117,389	11,873	3,847,339		1,989,516	1,371,203		$50,736	77,993	67,655	$24,380	29,340	15,000
15	Newark, N. J	302,654		4,257,980		2,141,255	1,783,475			99,873	65,107	14,234	28,856	23,409
16	Minneapolis, Minn	209,478		2,455,076		1,022,957	1,208,203		15,236	92,822	40,768	11,752	2,220	22,989
17	Cincinnati, Ohio	264,688		2,208,497		981,725	1,025,817		13,054	68,713	37,373	9,375	6,589	
18	New Orleans, La	117,715		3,110,995		1,013,813	1,045,738						878	170
19	Kansas City, Mo	328,254		2,194,869		1,195,361	767,108			94,881	22,042	19,130	18,010	14,632
20	Indianapolis, Ind	89,839		2,614,645	12,944	1,047,983	1,145,805	247,667		30,743	23,572	4,800	9,055	61,672
21	Rochester, N. Y	155,400	4,200	2,396,702	17,752	1,003,773	1,030,092	54,410		90,642	24,353	10,412	17,063	
22	Seattle, Wash	135,479	46,649	2,673,661		1,073,588	1,311,524	78,429	1,561	47,248	17,383	6,785	12,494	5,700
23	Jersey City, N. J	212,842	13,700	3,651,806		2,153,897	1,293,001		4,749	73,679	42,871	19,700	22,164	

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

24	Portland, Oreg	$24,778		$1,826,033		$760,265	$909,688				$29,182	$17,345	$4,752	$26,892
25	Denver, Colo	71,147	$2,400	1,543,383	$19,333	655,956	586,509	$81,774		$73,357	11,406	6,864	6,360	13,374
26	Toledo, Ohio	5,763	24,200	1,745,783	7,850	820,372	858,720				32,176		3,314	16,844
27	Columbus, Ohio	8,874	20,683	1,276,136		552,815	679,237	4,462			26,457		4,247	
28	Louisville, Ky	43,623		1,406,039	11,492	659,589	693,027				17,136	4,854	2,587	4,616
29	Providence, R. I	49,481		1,975,178		1,104,878	704,259	85,126		28,472	18,737	14,873	6,278	
30	St. Paul, Minn	72,012		1,733,274		630,089	885,755	57,078	$11,768		13,681	5,606		9,754
31	Oakland, Calif	72,093		1,498,966		572,275	694,218	125,732			18,902	10,271		21,320
32	Atlanta, Ga	23,780		1,087,514		552,312	496,624		1,200		14,289	8,250	1,529	8,713
33	Akron, Ohio	20,580	6,949	798,971		400,126	366,050				12,484	3,912	200	9,568
34	Omaha, Nebr	64,580		1,386,231		577,306	613,314	154,856			10,080	6,720	200	10,080
35	Birmingham, Ala	22,076		812,999		302,848	378,997	69,960			11,856	12,525	8,587	8,727
36	Worcester, Mass	42,431		1,369,689		684,816	626,576		3,042		14,642	7,627	16,817	8,206
37	Syracuse, N. Y	4,984		1,170,493		508,431	637,372				11,065	4,558	2,867	
38	Richmond, Va	40,043	300	1,154,112	13,929	485,318	539,197		21,652		17,845	4,670	15,782	10,301
39	San Antonio, Tex	14,230		722,419		284,886	340,326	66,548			3,859	5,364	1,600	4,450
40	Dallas, Tex	40,134		892,231		337,302	450,981	37,106	2,000		10,275	8,395	2,825	7,592
41	New Haven, Conn	36,969		1,305,576		649,073	594,201	364		28,194	12,720	2,817	8,050	5,120
42	Memphis, Tenn	840		1,125,562		538,933	524,178				14,865	7,761	4,628	8,195
43	Dayton, Ohio	20,631		756,640	6,377	336,156	343,117	2,069			33,015		2,803	
44	Norfolk, Va	47,374		1,286,886	6,684	702,002	524,996		5,518		12,687	10,549	5,316	2,800
45	Houston, Tex	9,185		851,299		394,233	401,419				4,620	4,720	360	7,320
46	Youngstown, Ohio	31,345		527,158	2,763	276,662	229,700				3,555	7,036	960	4,502
47	Grand Rapids, Mich	17,414		888,090	3,739	257,656	512,022	83,395			7,532	5,123	1,794	8,215
48	Springfield, Mass	60,257		1,274,451		530,067	695,408		1,840		16,135	6,111	8,271	10,583
49	Bridgeport, Conn	18,953		1,261,404		598,740	617,345	1,199	350	23,223	10,893	2,500	2,944	185
50	Fort Worth, Tex	19,870		596,227		276,326	294,678		100		2,234	6,240	2,443	5,484
51	Scranton, Pa	14,549		669,636	38,821	268,599	322,160	6,680			5,218	2,230	1,819	
52	Paterson, N. J	16,104		965,098		413,228	453,063	66,365			8,619	3,680	1,481	5,979
53	Hartford, Conn	54,577		1,165,687		513,905	574,122	5,992		25,432	23,394	5,300	5,865	5,300

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Supervising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General expenditures	Rent of offices and buildings				General expenditures	Water service			Buildings	Plumbing	Weights and measures	Electric wiring
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa	$20,330		$690,148		$274,677	$385,226				$5,296	$4,890		$9,029
55	New Bedford, Mass	47,845		982,133		484,468	453,731	$435	$1,054		4,440	4,473	$10,222	19,984
56	Trenton, N. J	33,245		809,220		385,921	377,689				9,335	1,750	2,180	
57	Salt Lake City, Utah	32,137	$3,575	425,046		219,658	184,730				5,303	3,783	3,832	7,333
58	Camden, N. J	28,099		841,187		427,376	369,484				8,239	2,370	2,461	14,308
59	Nashville, Tenn	10,728		637,898		283,574	327,147				3,042	4,931	1,908	2,318
60	Fall River, Mass	139,791		950,874		464,526	446,242		469			4,936	7,838	9,678
61	Albany, N. Y	40,062	1,250	842,741		426,974	391,312				12,024	5,546	3,791	
62	Wilmington, Del	51,937		629,018	$3,495	289,370	324,927				4,120	2,296		
63	Kansas City, Kans	23,676		461,234		183,573	245,790	19,949	1,000		2,948		328	13
64	Lowell, Mass	34,183		761,486		334,192	392,457	935	2,081		5,938	6,516	8,188	4,360
65	Flint, Mich	11,955	1,598	440,866		186,812	177,691	58,253			4,829	3,293	1,248	6,584
66	Erie, Pa	12,379		523,062		228,352	272,371		500		4,856	6,105	2,262	5,040
67	Cambridge, Mass	38,931		812,517		373,971	339,419		1,157		15,873		8,527	38,202
68	Reading, Pa	13,540		314,589		198,162	96,863			$1,620	4,176	4,280	2,737	
69	Yonkers, N. Y	36,192		927,677	11,274	533,658	355,276				7,209	6,981	1,980	
70	Duluth, Minn	11,517	3,600	536,547		227,286	287,683		4,000		8,218	2,582		2,650
71	Spokane, Wash	27,594		540,557		193,065	300,921	18,000			4,322	3,249	2,662	5,139
72	Elizabeth, N. J	14,130	240	651,898		322,647	286,814	2,491			5,435	3,274	2,040	5,155
73	Utica, N. Y	16,458		544,368		295,461	322,102				7,932	3,845	2,283	
74	Lynn, Mass	20,615		642,558		261,848	337,328		501			11,271	5,882	24,174
75	Tacoma, Wash	17,738		571,874		182,856	291,909	78,000			4,910	3,799	1,707	
76	Jacksonville, Fla	8,502		614,639		263,471	275,316	23,600			13,150	8,900	3,162	12,875

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

77	Oklahoma City, Okla	$8,955		$638,680		$322,956	$287,980				$8,170	$2,634	$1,926	$2,634
78	Canton, Ohio	4,989		329,336		128,558	178,506				12,624		2,049	
79	Somerville, Mass	13,161		469,116		202,098	241,072		$352			1,900	2,802	
80	Schenectady, N. Y	10,828	$4,500	492,568	$5,902	245,273	214,142				2,712	3,401	1,715	
81	Waterbury, Conn	31,482		841,485		358,883	457,532		1,833	$4,175	5,171	2,638	3,687	5,768
82	Tulsa, Okla	10,079		435,753		200,310	211,171	$5,500			3,865	6,627		4,227
83	Lawrence, Mass	9,919		650,130		287,399	342,022		1,740		5,312		5,263	2,546
84	Fort Wayne, Ind	9,594		563,098	3,432	174,998	249,923	49,965			1,895	1,264	1,766	2,177
85	El Paso, Tex	4,470		373,782		157,300	157,895	27,799			7,183	3,216	2,531	3,686
86	Evansville, Ind	8,823		394,016	3,300	145,447	238,511				4,207		1,879	
87	Savannah, Ga	9,718		456,705		256,022	178,089				3,300	1,931	126	10,638
88	Knoxville, Tenn	5,388		409,194		190,849	203,582				4,165	2,862	1,200	4,090
89	Allentown, Pa	2,148		206,408		104,219	91,505				2,700	2,556	2,696	2,413
90	San Diego, Calif	19,526	2,880	492,271		189,022	266,159				11,280	9,239		8,800
91	Bayonne, N. J	22,396	2,000	631,060		284,780	301,859				2,102		6,367	7,566
92	Manchester, N. H	57,364		482,020		234,540	231,237					50	2,154	
93	Harrisburg, Pa	1,707	13,955	221,387		127,884	70,491		800		2,961	3,539	2,517	
94	Peoria, Ill	13,191		384,008	557	148,056	159,799	58,833			1,116	2,901	1,836	1,547
95	Wichita, Kans	13,238		338,080		158,883	129,065	30,252	2,000		5,446	5,446		4,668
96	St. Joseph, Mo	13,671		440,810		162,250	208,946	58,750			1,800	2,521		
97	Sioux City, Iowa	33,805		337,016		147,031	171,981				7,759	2,870	1,311	4,931
98	South Bend, Ind	16,442		496,123	4,100	189,578	220,891	52,891			14,967	2,000	608	2,775
99	Wilkes-Barre, Pa	24,366		290,525		140,537	132,435	7,019			6,913		1,475	800
100	Binghamton, N. Y	13,178		386,362		138,738	223,652				3,306	565	1,558	
101	Portland, Me	22,373		507,755		249,283	236,597	9,663			4,582	2,576	3,327	
102	Rockford, Ill	5,950		332,322	397	130,829	187,454				5,153	3,879	797	3,413
103	Troy, N. Y	16,180	900	507,707	6,820	267,535	219,850				5,826	3,050	1,000	
104	Charleston, S. C	7,337		486,643		258,960	167,919	45,808			2,666	2,200	1,750	7,295
105	Little Rock, Ark	2,548		305,597		118,161	120,169	55,000				2,644		3,540
106	Johnstown, Pa	9,456		297,580		108,244	162,126	17,400				1,814	1,890	
107	Sacramento, Calif	30,317		523 906		185,033	305,876				6,934	4,971		6,988
108	East St. Louis, Ill	10,600		255 586	1,145	96,827	115,545	23,160			2,436	2,620	28	6,413
109	Brockton, Mass	24,635		451,845		175,277	258,309	276	95		2,169	2,179	4,329	3,935
110	Terre Haute, Ind	9,586		400,068	1,923	136,799	189,354	62,853			1,800	1,800	1,603	1,800
111	Saginaw, Mich	12,789		325,719		138,817	177,809				2,075	2,807	1,266	2,714
112	Gary, Ind	18,469		424,527	3,300	201,940	181,192	29,076			3,566	3,121		
113	Pawtucket, R. I	5,959	15,840	326,809		156,802	135,239	18,360		5,000	1,832	2,435	304	2,087
114	Hoboken, N. J	51,759		773,391		371,607	390,102		1,500		4,956	1,550	2,023	
115	Long Beach, Calif	8,359	337	369,022		150,435	181,097				10,777	3,854		10,105
116	Passaic, N. J	8,948	2,000	395,479		179,384	182,597	12,427			1,995	2,200	5,356	1,133
117	Springfield, Ohio	6,287		169,785		74,607	92,958					1,800		
118	Chester, Pa	5,202		161,625		104,889	40,641	10,647			1,800	1,800	1,848	
119	Hamtramck, Mich	8,647	1,450	319,155		146,152	157,322				3,417	2,743		3,292
120	Altoona, Pa	12,437		198,479		72,337	116,730				1,996	1,920	758	1,920
121	Racine, Wis	13,464		261,447	6,000	106,331	113,599	24,132			2,316	2,000	2,446	2,091

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Supervising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General expenditures	Rent of offices and buildings				General expenditures	Water service			Buildings	Plumbing	Weights and measures	Electric wiring
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
122	Lansing, Mich	$15,285		$293,710		$92,040	$161,406	$31,684			$1,973	$2,296	$1,672	$2,567
123	New Britain, Conn	17,227		285,648		137,604	126,299			$7,783	3,757	2,300	1,897	5,470
124	Mobile, Ala	8,694		249,748		126,661	106,542		$1,093		1,326		2,349	
125	Berkeley, Calif	7,184		317,196		81,996	160,439	62,460			3,257	2,157		2,877
126	Springfield, Ill	7,180		260,038		104,138	141,638				3,016	2,930		3,331
127	Holyoke, Mass	27,781		531,394		203,276	289,889	12,664	18		2,155	2,109	3,929	2,214
128	Highland Park, Mich	18,724		333,884		147,921	172,954	432			5,282	2,536	900	3,076
129	Davenport, Iowa	20,073		274,746	$160	105,677	104,654	44,558			3,578	2,847		6,344
130	Chattanooga, Tenn	13,622		358,606		125,903	199,205	18,128	222		2,250	2,100	2,878	3,840
131	Bethlehem, Pa	21,625		131,708		78,423	49,798				1,865		1,622	
132	Lincoln, Nebr	14,147		183,134		58,088	119,471				1,844	1,110	1,541	300
133	Niagara Falls, N. Y	5,543		318,231		141,359	123,575	35,354			4,883	180	2,818	
134	Covington, Ky	23,107		216,842		100,141	114,901				1,800			
135	Haverhill, Mass	12,829		330,981		134,728	183,808	1,180	16		2,726	2,231	1,983	2,317
136	Portsmouth, Va	3,646		201,804		93,158	85,764	11,035	180		2,556	2,452	2,275	
137	Huntington, W. Va	8,295		239,936		102,098	106,460	22,784			480	2,184	1,800	
138	East Orange, N. J	7,086		376,168		187,553	172,823				11,416	2,200		
139	Macon, Ga	9,189		288,737		112,269	138,635	16,920	2,400		2,301	1,800	1,000	2,400
140	Wheeling, W. Va	5,098		299,002		133,346	163,256				2,400			
141	Cicero, Ill	5,694		224,127		104,217	105,505				1,800	175	2,008	1,800
142	Roanoke, Va	13,809		260,111		113,387	116,612	18,902	2,165		4,130	1,350	1,380	
143	Tampa, Fla	12,024		250,586		110,744	96,315	29,750			2,712	2,453		2,712
144	Lancaster, Pa	3,175		133,124		71,879	58,845				1,440		960	
145	Winston-Salem, N. C	15,084		197,953		110,986	77,683		553		719	3,027		2,450

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146	Shreveport, La	3,714		283,778		100,458	145,699	24,492			3,180	6,153		2,253
147	Jackson, Mich	10,555	4,152	174,904		80,162	87,560				1,312	2,569		1,312
148	Augusta, Ga	7,608		273,246		128,711	124,817				1,800		1,310	499
149	Fresno, Calif	6,662		502,191		121,800	345,042	9,545			4,446	5,100		11,613
150	Quincy, Mass	9,292		341,720		149,283	157,292	19,324	1,159		3,066	2,542	2,696	3,962
151	Pasadena, Calif	12,688		320,260		106,703	184,633				3,900	7,148		11,167
152	Topeka, Kans	10,209		248,739		84,589	157,446					1,422	1,987	2,084
153	Atlantic City, N. J	60,024		1,148,849		489,688	515,379		500	111	19,220	4,203		24,967
154	Kalamazoo, Mich	6,164		258,001		95,690	127,459	26,820			2,163	2,100	1,606	2,163
155	Lakewood, Ohio	4,356		174,138		71,905	91,202	1,816			6,815	2,400		
156	Malden, Mass	3,000		300,899		122,228	157,057		484		5,586		2,538	1,800
157	Charlotte, N. C	5,454	2,000	188,403		84,192	76,312	19,653	1,075		830	2,383	480	1,553

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

158	Cedar Rapids, Iowa	$5,053		$164,257		$59,702	$92,883				$3,638	$2,300		$2,184
159	Wichita Falls, Tex	2,992		100,774		40,815	49,427					1,820	$1,000	2,020
160	York, Pa	8,107		119,984		57,452	50,148					2,156	1,345	5,763
161	Elmira, N. Y	13,583		198,790		86,428	101,545	$4,500			1,438	2,755	1,426	
162	Newton, Mass	25,789		410,989		202,965	191,515		$500		4,875		2,722	
163	Bay City, Mich	14,909		320,914		84,935	161,203	68,750			2,027	1,924		2,075
164	McKeesport, Pa	1,992	$5,000	186,216		86,019	96,167					2,080	840	
165	New Castle, Pa	2,780		136,401		60,870	59,159	9,952				1,440	1,500	3,370
166	Decatur, Ill	2,065	1,800	123,549		37,643	79,327				2,160		1,620	1,860
167	Oak Park, Ill	8,594		208,680		108,811	95,604				1,500			965
168	Chelsea, Mass	31,231		333,957		130,326	173,146	2,492	200		4,866		4,052	
169	Kenosha, Wis	5,199		219,857	$6,000	83,655	102,870	19,460			3,278	2,346	2,248	
170	Hammond, Ind	4,713		253,164	1,364	109,368	104,856	31,980			1,051	990	1,204	2,058
171	Galveston, Tex	17,226		238,631		83,816	142,020				3,696	1,228		1,225
172	Mount Vernon, N. Y	4,909	13,272	301,177	6,500	155,698	78,967	50,273			4,905	2,400	533	
173	Beaumont, Tex	3,982		179,028		76,413	83,712				2,884	2,584	2,344	2,584
174	Woonsocket, R. I	8,825		355,829		152,803	171,950	22,215			539	2,341	51	5,255
175	Pittsfield, Mass	5,060		210,691		108,356	83,157		530		2,082	1,851	2,915	1,889
176	Perth Amboy, N. J	10,507		219,735		144,425	55,688				1,500	2,100	1,500	4,300
177	Montgomery, Ala	3,150		199,659		97,322	91,183		1,300		1,800	3,944		3,735
178	Stockton, Calif	6,112	3,489	294,857		112,014	157,776	6,171			5,800	3,125		5,406
179	Medford, Mass	8,759	5,700	248,948		91,533	139,115		2,602		2,653	1,750	1,754	4,813
180	Lima, Ohio	1,517		116,039		49,252	63,697					1,518	1,092	
181	Charleston, W. Va	13,843	284	216,890		89,730	87,469	32,000			2,400		210	2,158
182	Lexington, Ky	2,017	5,328	243,545		85,335	119,405	34,325			2,000	1,580		
183	Greensboro, N. C	6,054		100,333		63,934	28,689		550		2,258	1,755		1,502
184	Pueblo, Colo	27,237		222,156		81,749	92,951	35,672			1,800	1,800		1,981
185	Salem, Mass	6,157		321,787		177,803	131,523		200		1,560	1,526	2,548	1,746
186	Madison, Wis	5,206		252,950	844	76,773	72,336	87,748			6,603		2,090	
187	Everett, Mass	4,412		262,060		107,562	137,039		205		5,005	1,500	3,099	7,650

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	Supervising department	Police department	Fire department		Militia and armories	Register of deeds and mortgages	Inspection service			
		General expenditures	Rent of offices and buildings				General expenditures	Water service			Buildings	Plumbing	Weights and measures	Electric wiring
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
188	Butte, Mont.	$15,897		$166,061		$55,877	$82,465	$20,116			$2,000	$145	$1,633	$2,200
189	Fitchburg, Mass.	8,980		266,415		102,899	152,146		$891			2,766	4,000	
190	East Chicago, Ind.	9,822		231,807	$2,200	100,482	85,850	39,905					1,598	
191	San Jose, Calif.	5,386		188,612		56,855	111,450	9,064			2,400	1,980		2,688
192	Williamsport, Pa.	5,104		108,301		37,831	64,715	1,835				1,200	1,470	1,250
193	West Hoboken, N. J.	9,661		281,290		126,259	134,373	17,445			1,000	2,213		
194	Evanston, Ill.	12,793		246,170		125,914	103,868				6,252		1,392	2,220
195	Hamilton, Ohio	1,955		141,197	5,577	62,371	70,023				2,866			
196	Brookline, Mass.	62,878		448,527		217,481	200,911				7,300	2,650	3,134	9,029
197	Jamestown, N. Y.	9,618	$372	171,321		61,548	100,124	8,000					1,499	
198	Springfield, Mo.	1,057	2,000	185,093		64,958	87,712	24,961			1,779	1,833	640	1,705
199	Waco, Tex.	5,255		201,256		54,395	125,518	8,000	225		1,655			8,871
200	Muskegon, Mich.	6,146		181,840		56,475	93,308	25,935			1,108	2,000	1,111	1,643
201	Lorain, Ohio	3,468	50	293,133		125,691	145,988					2,737	1,727	6,765
202	Muncie, Ind.	2,123	1,338	151,698	1,213	48,539	71,860	28,260			764	484		380
203	Pontiac, Mich.	5,728	960	170,963		74,765	79,302				1,842	1,779		3,000
204	Chicopee, Mass.	7,304		214,949		83,867	116,234	8,196			2,306	680	3,114	150
205	Joliet, Ill.	1,235	7,000	170,373	180	73,268	80,279	10,000				2,648		1,616
206	Columbia, S. C.	7,074		219,783		108,572	93,258		403		2,114	2,400		9,446
207	Superior, Wis.	11,525		299,542		107,614	144,185	39,896				2,260	2,430	

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208	Dubuque, Iowa	5,167		165,051		58,882	101,614					2,205		2,050
209	Battle Creek, Mich	15,760		194,236		94,406	93,060				756	1,510	2,704	1,800
210	Aurora, Ill	9,131		153,045	596	74,390	71,633				1,225	891	321	1,090
211	Waterloo, Iowa	4,575		183,211		60,166	79,871	32,395			2,630	2,243		4,358
212	New Rochelle, N. Y	14,981		389,327		189,336	147,934	40,668			5,718	1,980	896	
213	Stamford, Conn	6,109	7,488	253,185		107,498	125,234	6,270		$6,802	2,570	2,302	660	770
214	Taunton, Mass	7,297		229,390		95,704	118,896	69				1,417	1,799	8,138
215	Council Bluffs, Iowa	1,916		107,495		43,223	58,875				600	1,200	330	507
216	Portsmouth, Ohio	1,627		95,418	1,685	38,443	50,150					2,517		
217	Rock Island, Ill	2,283		100,626	2	39,102	55,731				1,960	1,930		1,901
218	Poughkeepsie, N. Y	9,756		110,888		63,195	41,377				2,692	2,467	946	
219	Quincy, Ill	2,967		166,165		69,155	92,041					1,534		1,500
220	Austin, Tex	2,817		134,790		43,184	82,633			900		1,825	1,780	
221	Auburn, N. Y	7,372		184,656		60,492	103,835	13,072			1,500	1,415	700	
222	New Brunswick, N. J	8,878	840	233,575		81,946	123,229	18,600			2,000	1,200		1,000
223	Easton, Pa	3,102		123,753		65,063	54,090	1,500			500	500	600	
224	Newport News, Va	13,162	7,668	178,356		92,228	54,694	9,628			262		2,656	1,500
225	Danville, Ill	2,135		156,430		46,313	76,071	28,110				2,000		2,039
226	Ogden, Utah	2,142		126,177		65,191	55,034				2,142	590	1,509	1,215
227	Wilmington, N. C	1,753		146,761		71,497	68,649		1,200			1,125	480	2,206
228	Hazleton, Pa	8,489	365	53,832		31,463	15,237	3,425			1,800		1,200	
229	Orange, N. J	8,234		178,742		90,165	80,071				5,302		1,500	
230	Kokomo, Ind	3,870		117,796		45,155	51,859	17,522					1,732	1,528
231	Amsterdam, N. Y	1,244	3,990	121,476	2,041	45,419	68,796				1,587	1,765	1,628	
232	Petersburg, Va	10,653	1,500	152,639		75,186	72,608		480		3,365			
233	Pensacola, Fla	4,269		117,252		56,501	57,431				1,320	2,000		
234	Norristown, Pa	9,640		54,264	27	35,410	13,879	741			1,695	1,212		
235	Lewiston, Me	11,479		122,885		59,913	60,664		810		175	300	521	388
236	Oshkosh, Wis	10,185		189,605		46,476	88,950	43,034			3,284	2,504	2,010	2,121
237	Green Bay, Wis	8,323		158,674		42,804	70,119	36,609			2,165	2,254	1,681	2,080
238	Columbus, Ga	3,906		172,797		98,691	71,905				2,181			
239	Watertown, N. Y	6,126		130,185		44,821	80,788					2,350	2,226	
240	Moline, Ill	4,332		98,460		45,320	47,885				1,946	2,731	25	553
241	Sheboygan, Wis	15,822		164,943		46,905	84,284	27,500			1,745	2,138	2,028	
242	Waltham, Mass	5,740		191,179		78,916	75,525	2,240	1,377		2,178	1,910	2,840	2,640
243	Newport, R. I	6,868		239,866		132,863	95,603				2,786	1,875	533	
244	Muskogee, Okla	915	1,925	170,758		61,166	106,273				533	300		533
245	Newburgh, N. Y	6,278		95,520		57,169	35,749				910	800	712	
246	La Crosse, Wis	5,777		157,676	39	43,575	108,834					1,715	1,819	328
247	Lynchburg, Va	4,613	1,726	168,400		72,047	79,901	11,688						
248	Colorado Springs, Colo	10,513		143,534		64,359	72,342				2,100	1,050		1,261

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued									III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property							Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	Grand total	$178,166	$1,606,083	$375,086	$79,943	$1,684,376	$529,647	$261,799	$525,546	$3,130,974	$31,196,673	$5,325,892	$650,355	$8,094,875	$5,417,338
	Group I	128,206	1,283,582	119,364	51,864	903,565	334,672	128,548	151,564	1,388,066	15,597,458	2,218,268	355,868	4,107,053	3,130,762
	Group II	11,260	179,828	56,654	11,612	210,931	97,352	48,410	73,110	1,313,836	4,673,389	637,305	107,302	2,003,105	526,728
	Group III	30,372	83,292	103,293	4,175	238,277	64,287	63,581	237,513	152,313	5,910,447	1,012,900	111,841	1,300,729	1,092,063
	Group IV	6,315	38,612	49,964	7,121	231,315	25,351	13,997	36,838	211,944	3,028,552	867,010	43,463	400,903	374,184
	Group V	2,013	20,769	45,811	5,171	100,288	7,985	7,263	26,521	64,815	1,986,827	590,409	31,881	283,085	293,601
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$32,399	$900,333		$8,538		$260,173	$53,316		$314,895	$4,974,164	$1,170,134	$123,258	$236,791	$1,523,683
2	Chicago, Ill.	42,015	125,144	$34,415	21,108	$152,871		13,980	$125,767	465,234	3,021,425	383,724	25,910	1,516,290	416,551
3	Philadelphia, Pa.	24,654	60,220		2,700	297,880	28,462			28,793	1,015,951	115,834	14,580	12,879	320,960
4	Detroit, Mich.	9,600	42,454	11,767	1,071			13,900	13,380	146,020	1,540,127	104,813	43,953	443,379	453,071
5	Cleveland, Ohio	20	6,195	26,968			446	12,220		8,560	801,996	9,919	12,947	367,094	84,296
6	St. Louis, Mo.		39,906	5,653		114,789				7,296	531,961	35,778	2,014	207,005	49,987
7	Baltimore, Md.						16,000			4,800	442,461	80,267	13,488	42,013	47,878
8	Boston, Mass.		44,209	4,194	4,831			17,304	7,367	56,767	914,098	72,845	59,138	383,844	14,061
9	Los Angeles, Calif.	5,080	23,261	23,657	6,511	89,538		1,218	2,367	263,826	461,167	66,026	14,232	74,434	21,040
10	Pittsburgh, Pa.	6,798	8,136	12,710		121,506	2,000	319		37,873	636,373	37,018	8,342	150,753	102,627
11	San Francisco, Calif.	3,317	11,284			126,981	12,000		1,000	24,340	608,754	43,442	9,816	306,305	96,608
12	Buffalo, N. Y.	4,323	22,440		7,105		15,591	16,291	1,683	29,662	648,981	98,468	28,190	366,266	

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

13	Milwaukee, Wis		$26,542	$6,000	$7,157	$62,202		$7,240		$13,181	$610,652	$45,592	$14,562	$293,048	$124,698
14	Washington, D. C			8,689	1,049	82,147		8,742		120,889	281,408	33,958	19,100	77,124	63,496
15	Newark, N. J		70,750	5,500			$500	17,365		7,656	835,986	179,972	7,000	247,681	173,607
16	Minneapolis, Minn		11,320				4,232	6,153	$7,939	8,485	626,032	42,404	5,153	405,085	24,567
17	Cincinnati, Ohio		18,167	5,150	900		8,160		28,138	5,336	249,865	19,201	4,707	151,687	126
18	New Orleans, La		2,412	872			6,075		16,910	1,024,127	217,990	19,663	16,297	2,400	19,674
19	Kansas City, Mo	$8,332	11,314	20,105			1,380			22,574	210,002	48,616	3,445	80,952	
20	Indianapolis, Ind		1,800	3,375	240		4,000		7,303	13,686	284,608	24,810	2,640	151,867	1,807
21	Rochester, N. Y		5,350		2,266	66,582	54,439			19,568	436,592	55,356	6,769	256,224	38,852
22	Seattle, Wash	2,928		6,963			9,266	8,910	12,820	78,062	331,188	60,689	3,996	148,209	39,898
23	Jersey City, N. J		32,173				9,300			272	589,066	107,044	23,633	188,828	39,703

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

24	Portland, Oreg		$3,953				$13,575	$8,526		$51,855	$87,809	$21,506	$1,550		$23,076
25	Denver, Colo	$6,864	2,368	$1,559	$478				$76,147	1,034	168,998	45,506	1,920	$10,620	48,905
26	Toledo, Ohio							4,607	1,900		148,528	25,004			17,297
27	Columbus, Ohio		3,209		449	$1,239		2,294		1,727	86,105	12,969			
28	Louisville, Ky		4,803	1,050					7,085		247,311	13,410	1,291	167,483	8,651
29	Providence, R. I		2,279	4,698			500			5,087	287,897	17,506	14,040		173,858
30	St. Paul, Minn		12,378	1,280	213	49,156	2,400	4,999	39,336	9,781	121,501	8,748	9,204	18,251	16,555
31	Oakland, Calif			7,246	72	48,930					117,317	3,780	8,969	2,920	
32	Atlanta, Ga			897					2,500	1,200	185,013	15,530		108,421	15,540
33	Akron, Ohio						900	4,161	1,570		72,433	19,177		7,179	11,487
34	Omaha, Nebr	4,800					8,875				103,957	29,428		3,180	17,337
35	Birmingham, Ala			11,711				3,118		4,670	85,600	13,085	8,100	7,933	2,991
36	Worcester, Mass		4,546	600						2,817	219,565	11,238	2,582	85,639	76,444
37	Syracuse, N. Y						6,200				137,263	58,523	6,500	9,007	
38	Richmond, Va			5,091	100	26,568	800	6,842	5,017	1,000	158,733	20,580	2,000	62,423	1,300
39	San Antonio, Tex		1,455	7,177					4,376	2,378	67,951	15,801	1,800	8,062	2,000
40	Dallas, Tex			9,175		16,697		3,880		6,003	130,504	9,346	3,607	29,362	11,266
41	New Haven, Conn	100	3,200	1,307	332					98	116,064	19,368	8,365	15,830	7,444
42	Memphis, Tenn	1,689	2,496	1,680						21,137	139,547	16,978		62,500	
43	Dayton, Ohio					2,594	1,200	4,620	24,689		59,311	17,753			1,200
44	Norfolk, Va			4,788	286		1,500		7,321	2,439	63,519	7,541	1,621	2,500	13,194
45	Houston, Tex			2,065				3,199	26,320	7,043	109,179	24,444	3,120	28,936	21,721
46	Youngstown, Ohio						900	1,080			43,571	6,740			11,060
47	Grand Rapids, Mich			3,889	157				4,568		139,358	23,144		51,420	17,520
48	Springfield, Mass		6,011							25	114,352	8,717	2,098	36,956	23,433
49	Bridgeport, Conn			1,500						2,525	164,086	39,435	3,862	23,911	43,290
50	Fort Worth, Tex			3,080				1,943	1,250	2,449	52,350	8,239		9,242	2,588
51	Scranton, Pa	3,189		1,977	37	12,984		750		5,172	55,881	6,601			16,680
52	Paterson, N. J		9,580	3,078			25				115,962	27,772	2,500	39,171	3,439
53	Hartford, Conn		948	1,687		3,478				264	130,817	17,820	3,018	3,078	59,750

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued									III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property							Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
54	Des Moines, Iowa	$2,370			$384				$7,534	$742	$59,913	$11,933			$4,658
55	New Bedford, Mass		$1,826	$95						1,405	185,718	50,369	$2,661	$76,523	25,377
56	Trenton, N. J			2,225		$28,620		$1,500			183,565	20,262	1,884	59,304	43,776
57	Salt Lake City, Utah			395				12			72,355	28,538	1,380		2,719
58	Camden, N. J		4,988	4,500	10	5,501	$1,950				93,619	12,267		1,250	55,248
59	Nashville, Tenn	1,982	1,900	1,787			9,309				58,707	26,295		6,448	
60	Fall River, Mass	5		1,930					11,500	3,750	218,463	24,065		118,497	57,481
61	Albany, N. Y				548		2,546				128,217	19,380	5,832	56,279	9,999
62	Wilmington, Del		1,820				2,900			90	27,646	3,246	1,851	5,000	2,500
63	Kansas City, Kans				20		2,823			4,800	33,458	19,491			47
64	Lowell, Mass			5				1,814		5,000	137,930	32,343	1,000	7,065	69,006
65	Flint, Mich		2,156								64,282	11,173	1,036		6,000
66	Erie, Pa	2,662			164			750			54,086	11,550			6,499
67	Cambridge, Mass			1,020		30,054	680			3,614	130,347	25,920	997	51,636	22,904
68	Reading, Pa					6,751					41,866	6,360			7,236
69	Yonkers, N. Y	1,549	6,651	1,770	925		358			46	182,867	19,957	3,126	53,473	36,083
70	Duluth, Minn			2,912			600	49		567	73,407	7,010		3,202	18,538
71	Spokane, Wash	2,721					3,510	6,968			66,814	12,453			19,697
72	Elizabeth, N. J		5,530	2,001			111		16,400		65,641	13,459	19		15,436
73	Utica, N. Y	300		1,320			1,125				55,852	7,714	4,998	11,295	3,200
74	Lynn, Mass		1,204							350	101,452	10,048	835	56,733	24,744
75	Tacoma, Wash	2,141		2,338				2,469		1,745	45,161	7,780	75		12,889
76	Jacksonville, Fla			5,460		5,705	1,500			1,500	98,599	65,598			

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

77	Oklahoma City, Okla	$1,317	$1,317	$1,216	$380			$600	$5,750	$1,800	$50,099	$12,198		$9,853	$10,992
78	Canton, Ohio						$311		7,288		41,588	6,721			2,270
79	Somerville, Mass					$19,805				1,087	55,264	12,333	$1,002	6,183	24,475
80	Schenectady, N. Y				545	13,798	3,000		1,980	100	82,530	19,044	225	5,818	5,970
81	Waterbury, Conn			1,792				6			56,680	11,044	2,478	4,277	2,364
82	Tulsa, Okla		2,261	1,200	192			400			14,587	6,398		150	3,709
83	Lawrence, Mass			2,008					1,292	2,548	124,187	23,104	4,315	55,018	7,844
84	Fort Wayne, Ind						1,440	1,378		74,860	18,483	5,211			1,330
85	El Paso, Tex			1,960				2,522		9,690	119,447	14,223	1,800		5,559
86	Evansville, Ind							672			25,383	7,789			3,214
87	Savannah, Ga								5,618	981	54,422	41,832			1,266
88	Knoxville, Tenn			600			720	1,126			31,260	5,611			5,674
89	Allentown, Pa				35	284					26,620	9,617			
90	San Diego, Calif	1,920		3,347						2,504	54,192	15,391	238		3,856
91	Bayonne, N. J		15,803			11,190	823			570	53,441	10,546	2,000		
92	Manchester, N. H					13,489				550	71,889	46,579	1,106		24,204
93	Harrisburg, Pa		3,742		150	9,303					22,678	6,783			4,644
94	Peoria, Ill	1,248	1,672			6,443					86,668	3,823	1,059	55,169	13,055
95	Wichita, Kans		2,320								27,342	10,152			1,627
96	St. Joseph, Mo	1,800		2,166	200	1,477				900	32,434	12,692			8,230
97	Sioux City, Iowa			949	184						16,856	3,098			
98	South Bend, Ind					8,313					29,463	8,462	33	4,143	
99	Wilkes-Barre, Pa				350	846				150	32,903	3,912		1,800	5,655
100	Binghamton, N. Y		1,728			11,640	5,000			175	31,479	19,947	1,087	630	
101	Portland, Me									1,727	27,260	10,953	1,121		6,195
102	Rockford, Ill				400						36,514	11,789		5,720	
103	Troy, N. Y				426		3,200				30,884	6,780	2,085	6,595	300
104	Charleston, S. C			36						9	29,349	14,443			1,133
105	Little Rock, Ark			360					5,723		22,714	12,605			
106	Johnstown, Pa					4,727				1,379	27,882	3,364	1,284		7,888
107	Sacramento, Calif			2,541		9,187	360	1,544		472	46,097	6,743	1,500	3,000	
108	East St. Louis, Ill		6,727	1,685							7,097	3,483			1,525
109	Brockton, Mass		610							4,666	78,569	16,763	1,079	41,074	8,477
110	Terre Haute, Ind				360			1,776			8,242	2,262			
111	Saginaw, Mich				231						30,358	8,135		11,921	6,104
112	Gary, Ind			2,332							33,060	14,526			
113	Pawtucket, R. I			1,116		3,634					12,772	4,777	699		
114	Hoboken, N. J			1,653							42,795	10,130	2,000		
115	Long Beach, Calif			1,808						10,946	24,866	13,806			
116	Passaic, N. J					8,783	25			1,579	38,981	9,589	2,292	1,200	7,515
117	Springfield, Ohio						420				22,940	11,375			
118	Chester, Pa										10,107	5,525			
119	Hamtramck, Mich			862		5,367					22,199	6,016	660	1,586	
120	Altoona, Pa					2,818					5,974	2,760			1,652
121	Racine, Wis					1,443	300	789			42,370	20,984			17,146

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued								III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property						Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
122	Lansing, Mich				$72						$34,605	$10,881		$1,008	$10,268
123	New Britain, Conn			$396				$114		$28	43,068	9,404	$572	20,926	88
124	Mobile, Ala	$30		2,449		$5,658	$990	2,170		480	29,253	8,934	2,200	500	1,383
125	Berkeley, Calif			4,010							35,457	6,768	1,420		
126	Springfield, Ill		$1,200		200	3,585					21,603	4,758			3,921
127	Holyoke, Mass		656			14,234				250	123,499	9,744	1,049	34,790	36,078
128	Highland Park, Mich			627	156						37,021	11,229	1,200	1,700	
129	Davenport, Iowa					6,628	300				19,770	3,151			
130	Chattanooga, Tenn						3,017			1,063	33,938	4,931		12,000	
131	Bethlehem, Pa										13,921	3,488			
132	Lincoln, Nebr						780				33,745	8,924			1,064
133	Niagara Falls, N. Y			726	2,797	6,539					61,939	15,121	912	2,336	22,404
134	Covington, Ky										8,933	4,660			373
135	Haverhill, Mass			474						1,518	79,492	3,660	830	28,124	23,859
136	Portsmouth, Va			3,334					$750	300	45,833	32,752		1,500	
137	Huntington, W. Va								4,130		15,819	8,767			
138	East Orange, N. J			2,081			95				33,630	14,183	1,980		
139	Macon, Ga					10,562			450		26,584	19,204		1,200	
140	Wheeling, W. Va										17,592	15,967			125
141	Cicero, Ill					6,622			2,000		22,811	8,021			411
142	Roanoke, Va			788						1,397	19,178	11,472			2,700
143	Tampa, Fla					5,600	300				28,879	25,597			
144	Lancaster, Pa										7,459	2,217			
145	Winston-Salem, N. C					2,535					31,534	13,974	625	2,597	

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146	Shreveport, La			411			570			562	37,348	8,028	1,387	1,500	2,971
147	Jackson, Mich			246	243				1,500		56,110	5,080		13,942	17,272
148	Augusta, Ga			317		10,342				5,450	17,969	7,929			1,150
149	Fresno, Calif			2,471		2,174					37,423	15,991			
150	Quincy, Mass									2,396	71,921	7,001	690	38,092	11,789
151	Pasadena, Calif						2,500			4,209	23,178	3,642			
152	Topeka, Kans			1,211							38,702	12,937		14,368	1,620
153	Atlantic City, N. J			2,792	200	21,125	1,200			69,464	37,565	8,980	2,405		20,680
154	Kalamazoo, Mich										24,440	8,563		248	248
155	Lakewood, Ohio										15,893	2,630		3,834	
156	Malden, Mass		576			3,134			357	7,109	42,422	3,671	130	7,801	21,967
157	Charlotte, N. C							900		1,025	39,093	11,433		300	

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

158	Cedar Rapids, Iowa			$381			$50		$1,785	$1,334	$12,995	$2,729			
159	Wichita Falls, Tex			2,017					75	3,600	7,798	5,165			
160	York, Pa						700		2,426		11,446	3,095			
161	Elmira, N. Y					$563	135				25,805	4,406	$1,205	$910	$1,469
162	Newton, Mass									8,412	42,373	8,420	361	6,093	11,841
163	Bay City, Mich										12,562	6,230			
164	McKeesport, Pa			130				$1,000			16,987	9,181			1,770
165	New Castle, Pa				$110						8,949	3,280			2,000
166	Decatur, Ill			721	218						11,502	11,502			
167	Oak Park, Ill	$900	$900								15,151	10,611			
168	Chelsea, Mass					18,875					24,937	5,299	787	6,087	3,847
169	Kenosha, Wis										39,412	20,147			8,350
170	Hammond, Ind							293			13,321	2,431			
171	Galveston, Tex		1,625	1,308						3,713	18,843	8,835	1,500		
172	Mount Vernon, N. Y	18		1,296	587						30,573	9,683	1,500		
173	Beaumont, Tex			8,507							19,661	7,391	900		670
174	Woonsocket, R. I			675							4,135	2,755	580		
175	Pittsfield, Mass			380		7,769				1,762	36,549	3,099	789	10,821	9,761
176	Perth Amboy, N. J		4,883	1,339		4,000					28,343	7,288		100	4,672
177	Montgomery, Ala			175							20,066	6,166	625	100	1,308
178	Stockton, Calif			1,805			600			2,160	11,611	3,753			
179	Medford, Mass		2,050			2,589			89		18,929	4,500	1,598	3,098	3,215
180	Lima, Ohio						480				14,527	4,905			
181	Charleston, W. Va			22					2,215	686	26,414	17,720		1,200	
182	Lexington, Ky						900				25,387	6,437		5,000	193
183	Greensboro, N. C		1,645								18,189	10,733			
184	Pueblo, Colo	445		1,496		4,262					26,160	7,328	1,900		4,090
185	Salem, Mass					4,260				621	42,704	6,793	288	16,714	13,941
186	Madison, Wis		130			2,728	600	749		2,349	36,312	20,104			5,973
187	Everett, Mass										24,146	3,696	452	3,993	4,158

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued								III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property						Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
188	Butte, Mont.			$1,625							$6,411	$3,399			
189	Fitchburg, Mass.		$50	1,825						$1,838	57,475	8,800	$767	$38,564	$3,024
190	East Chicago, Ind.			56				$580		1,136	18,330	9,976			
191	San Jose, Calif.			1,495		$2,680					24,043	7,182	480		
192	Williamsport, Pa.										8,752	2,599			156
193	West Hoboken, N. J.										16,655	4,107	1,500		
194	Evanston, Ill.				$249	5,043				1,232	29,491	8,724			
195	Hamilton, Ohio						$360				15,476	4,540			
196	Brookline, Mass.		2,053						$2,163	3,806	172,698	31,181	349	76,093	44,640
197	Jamestown, N. Y.				150						21,344	13,415			1,304
198	Springfield, Mo.			1,195	55				255		7,657	2,478			1,118
199	Waco, Tex.			363			300			1,929	16,140	8,404			540
200	Muskegon, Mich.				260						32,940	2,609		9,983	6,574
201	Lorain, Ohio						600			9,625	19,377	5,630			819
202	Muncie, Ind.									198	5,863	3,614			1,911
203	Pontiac, Mich.					9,665			610		31,886	8,670	750	1,000	
204	Chicopee, Mass.									402	30,925	4,130	1,778	18,541	368
205	Joliet, Ill.					2,382					7,200	3,702			
206	Columbia, S. C.				2,075		450			1,065	21,690	9,117		3,365	
207	Superior, Wis.			1,730				1,427			24,646	4,445	1,847		8,748

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208	Dubuque, Iowa						300				11,248	3,943			
209	Battle Creek, Mich										33,113	3,857	33		20,596
210	Aurora, Ill	$650	1,302		180	767					10,744	5,081			918
211	Waterloo, Iowa					330			725	493	7,143	748			
212	New Rochelle, N. Y			2,161	202					432	40,142	11,143	400		
213	Stamford, Conn			1,035						44	21,989	6,541	1,820	2,028	4,577
214	Taunton, Mass			1,852						1,515	42,086	2,028		32,066	1,843
215	Council Bluffs, Iowa			881		1,879					4,918	1,503			
216	Portsmouth, Ohio						240			2,383	7,831	3,871			
217	Rock Island, Ill										20,949	642		11,568	3,618
218	Poughkeepsie, N. Y				211						106,106	11,518		2,025	78,393
219	Quincy, Ill			536	72	1,327					14,295	10,327			93
220	Austin, Tex			3,568			900				6,107		337	208	
221	Auburn, N. Y				382	1,960	1,300				31,781	4,735	776	17,052	
222	New Brunswick, N. J		2,789			1,791				1,020	16,616	3,264	1,440		955
223	Easton, Pa		1,500								8,647	1,648			103
224	Newport News, Va			2,025					15,363		28,124	9,174			6,132
225	Danville, Ill								33	1,864	5,071	3,649			
226	Ogden, Utah		69	395						32	10,748	6,031		25	
227	Wilmington, N. C			41		1,143		300		120	22,604	14,348		2,400	
228	Hazleton, Pa					707					5,817	1,740			
229	Orange, N. J			1,704							22,106	3,392	1,372		
230	Kokomo, Ind										4,465	1,476			326
231	Amsterdam, N. Y				240						22,903	3,291	1,192	4,055	414
232	Petersburg, Va									1,000	29,130	10,227	2,000	1,760	
233	Pensacola, Fla										10,613	10,463			
234	Norristown, Pa		1,300								5,236	2,181			
235	Lewiston, Me			114							9,144	4,315	217		
236	Oshkosh, Wis							632		594	9,049	9,049			
237	Green Bay, Wis							962			9,945	6,424			1,688
238	Columbus, Ga									20	29,671	3,550	900		
239	Watertown, N. Y										21,630	6,343			5,259
240	Moline, Ill										6,811	399			
241	Sheboygan, Wis							343			5,643	4,019			
242	Waltham, Mass					19,686		99		3,768	24,716	6,302	528	3,173	8,062
243	Newport, R. I			1,191				300		4,715	25,339	7,548	353	303	7,552
244	Muskogee, Okla		433	1,520							11,029	1,383			3,839
245	Newburgh, N. Y				180						8,188	3,854	100		
246	La Crosse, Wis							578	788		10,213	4,011	450		678
247	Lynchburg, Va					3,864				900	28,204	21,724		2,776	5
248	Colorado Springs, Colo		40	247		2,018	70			47	21,927	4,263	7	1,984	2,090

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Supervising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	Grand total	$3,015,713	$3,935,568	$2,085,540	$1,334,951	$1,336,441	$99,931,183	$16,164,846	$45,569,524	$34,078,011	$649,280	$3,469,522	$119,964,151	$2,387,890
	Group I	1,803,736	1,317,970	1,509,235	701,582	452,984	56,097,179	7,795,457	31,635,798	14,855,287	213,399	1,597,238	58,203,030	1,179,757
	Group II	258,306	562,901	211,226	112,742	253,774	12,003,385	1,902,503	3,428,006	5,958,117	77,122	637,637	14,090,866	258,658
	Group III	519,737	1,039,154	182,681	286,732	364,610	16,307,182	3,383,089	5,383,575	6,563,261	215,524	781,734	23,518,005	358,874
	Group IV	299,587	599,347	122,426	143,292	178,340	9,975,757	1,778,195	3,313,765	4,453,484	120,832	309,481	13,985,688	338,278
	Group V	134,347	416,196	59,972	90,603	86,733	5,547,679	1,305,602	1,828,380	2,247,862	22,403	143,432	10,166,562	252,323
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$619,566	$4,000	$952,152	[1] $344,580		$22,051,794	$2,262,077	$19,362,411			$427,306	$23,169,198	$371,802
2	Chicago, Ill.	280,373	148,360	81,563	80,715	$87,939	9,676,644	3,030,931	2,144,978	$4,309,114	$4,500	187,121	6,795,845	99,493
3	Philadelphia, Pa.	198,821	226,342	92,358	12,002	22,175	5,963,908	167,191	2,671,246	2,982,502	14,400	128,569	4,062,014	196,495
4	Detroit, Mich.	134,700	160,083	109,946	29,323	60,859	3,347,059	174,609	2,172,467	842,680	39,457	117,846	2,958,481	247,447
5	Cleveland, Ohio	1,976	142,387	83,893	31,709	67,775	2,106,623	103,781	888,546	933,606		180,690	2,992,354	
6	St. Louis, Mo.	102,880	90,820		34,219	9,258	1,290,976	290,330	642,136	261,055	1,623	95,832	2,329,098	70,591
7	Baltimore, Md.	103,572	33,146	70,080	25,737	26,280	2,065,747	491,137	619,221	861,778	20,060	73,551	3,229,743	15,437
8	Boston, Mass.	150,037	136,588	15,523	43,041	39,021	3,485,595	743,793	848,440	1,740,953	42,093	110,316	2,546,652	
9	Los Angeles, Calif.	83,253	99,052	30,138	30,575	42,417	1,135,093	109,928	481,727	482,065	19,838	41,535	3,452,220	33,192
10	Pittsburgh, Pa.	63,164	142,911	46,717	41,820	43,021	2,417,612	84,193	747,414	1,377,000	67,230	141,775	3,325,559	112,868
11	San Francisco, Calif.	41,284	62,134	13,328	13,429	22,408	733,741	245,332	474,404	3,000	2,698	8,307	1,051,911	32,432
12	Buffalo, N. Y.	24,110	72,147	13,537	14,432	31,831	1,822,387	92,155	582,808	1,061,534	1,500	84,390	2,289,955	

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

13	Milwaukee, Wis		$76,034	$8,156	$16,112	$32,450	$2,094,785	$218,381	$489,045	$1,239,190	$1,168	$147,001	$1,419,805	$16,202
14	Washington, D. C	$6,239	40,820	46	6,600	34,025	1,697,524	259,056	447,196	938,663	22,638	29,971	1,664,211	94,776
15	Newark, N. J	45,697	102,365	32,859	11,964	34,841	1,469,852	143,196	435,987	783,079	6,873	100,717	1,244,001	3,636
16	Minneapolis, Minn	14,635	115,141	200	8,644	9,903	785,334	78,121	299,362	338,008	6,748	63,095	1,626,227	61,174
17	Cincinnati, Ohio		26,108	18,487		29,549	538,346	29,629	270,404	202,500	6,825	28,988	1,108,754	
18	New Orleans, La	78,585	22,269	9,170	19,234	30,698	1,135,418	665,195	73,428	366,932	7	29,856	1,237,602	
19	Kansas City, Mo		6,041		16,740	54,208	607,243	170,487	371,293		4,039	61,424	1,494,497	11,311
20	Indianapolis, Ind	25,513	43,046	15,724	4,500	14,701	617,692	80,417	150,781	352,058	5,800	28,636	939,089	8,771
21	Rochester, N. Y	17,936	19,948	33,217	4,741	3,549	1,441,051	170,944	253,950	983,926	7,514	24,717	1,060,654	14,329
22	Seattle, Wash	15,815	28,927	17,817	8,737	7,100	825,243	39,839	238,538	477,003	15,510	54,353	1,467,214	48,459
23	Jersey City, N. J	53,886	82,202	75,550	15,470	2,750	790,897	47,238	398,022	276,758		68,879	828,812	

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

24	Portland, Oreg	$10,014	$9,688		$11,629	$10,346	$436,260	$67,791	$262,519	$32,747	$37,703	$35,500	$990,316	
25	Denver, Colo	15,331	27,036		3,180	16,500	286,098	36,030	194,554	4,861	5,001	45,652	1,188,987	$14,854
26	Toledo, Ohio	52,669	29,481		7,223	16,854	432,270	45,021	262,687	117,286	7,276		938,757	
27	Columbus, Ohio	19,574	6,240	$11,049	9,000	27,273	587,965	78,666	190,972	292,060	8,276	17,991	297,142	
28	Louisville, Ky	9,555	17,278	4,000	5,091	20,552	379,048	38,039	139,446	168,960	3,630	28,973	466,749	7,500
29	Providence, R. I	36,706	19,740	9,328	13,111	3,608	536,959	257,970	149,912	90,864	17,127	21,086	1,022,332	6,958
30	St. Paul, Minn	9,076	42,617		9,726	7,324	290,751	71,185	85,485	99,865	6,012	28,204	805,915	2,437
31	Oakland, Calif	19,672	31,642	1,530	11,402	37,402	281,332	32,383	170,345	34,945		43,659	490,008	46,583
32	Atlanta, Ga	8,999	18,743		7,740	10,040	490,024	63,071	226,522	194,464	4,936	1,031	465,570	3,780
33	Akron, Ohio	21,541	2,757		4,975	5,317	330,026	76,745	121,302	126,446		5,533	588,408	
34	Omaha, Nebr	8,986	37,926		3,680	3,420	205,420	23,226	70,506	85,302	638	25,748	405,458	
35	Birmingham, Ala	34,562	6,529		6,200	6,200	206,340	38,534	33,601	102,349		31,856	293,241	4,701
36	Worcester, Mass	3,867	24,275	6,174	4,369	4,977	463,869	131,122	180,000	135,790	9,527	7,430	733,784	16,139
37	Syracuse, N. Y	8,329	35,885	4,521	7,000	7,498	586,153		241,217	344,936			638,035	61,046
38	Richmond, Va	14,797	24,487	15,518	9,349	8,279	938,047	623,914	93,403	188,181		32,549	392,563	
39	San Antonio, Tex	6,385	5,733	3,000	7,151	18,019	331,603	71,855	55,805	167,582	2,550	33,811	566,726	6,438
40	Dallas, Tex	23,377		14,040	19,753	19,753	410,130	62,666	135,882	184,818	3,822	22,942	503,801	2,400
41	New Haven, Conn	25,111	26,255	2,480	8,161	3,050	247,252	26,003	106,605	90,216	4,770	19,658	347,782	5,233
42	Memphis, Tenn	18,101	26,558	6,598	7,432	1,380	362,914	89,150	83,187	180,743		9,834	653,872	35,672
43	Dayton, Ohio	1,200	13,143		8,671	17,344	256,853	39,197	43,227	174,429			322,283	8,812
44	Norfolk, Va	7,806	21,971		2,563	6,323	441,989	115,581	137,637	160,250	1,366	27,155	298,644	
45	Houston, Tex	2,964	12,584		7,080	8,330	302,894	124,753	22,327	144,474		11,340	520,681	
46	Youngstown, Ohio	2,013	18,650			5,108	114,391	8,542	22,629	62,491		20,729	248,266	
47	Grand Rapids, Mich	1,525	31,240	6,997	3,756	3,756	171,417	48,570	54,975	65,897		1,975	206,989	
48	Springfield, Mass	3,662	30,935		6,851	1,700	590,643	112,858	147,759	299,637	15,011	15,378	827,145	
49	Bridgeport, Conn	26,312	20,318	1,758	3,500	1,700	327,775	45,757	92,542	179,525		9,951	280,283	7,300
50	Fort Worth, Tex	5,740	17,638		5,470	3,433	244,801	32,249	73,276	130,276		9,000	382,040	
51	Scranton, Pa	2,640	22,953		5,357	1,650	215,483	22,714	41,920	142,161	8,688		301,525	2,920
52	Paterson, N. J	2,082	30,450	2,710	1,158	6,680	239,999	23,815	49,419	156,334	500	9,931	393,018	
53	Hartford, Conn	5,120	27,158	2,949	3,574	8,350	388,416	23,553	127,284	205,669	13,600	18,310	439,647	

[1] Includes payments for other food control.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Supervising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa		$37,701		$1,825	$3,796	$228,336	$69,837	$71,525	$64,865	$7,798	$14,311	$365,959	$12,624
55	New Bedford, Mass	$3,908	21,568	$900	3,312	1,100	472,923	117,434	131,732	214,652	3,630	5,475	437,280	25,197
56	Trenton, N. J		32,668	21,431	2,040	2,200	283,056	30,108	132,479	103,461	10,466	6,542	372,006	
57	Salt Lake City, Utah	691	22,856	1,432	3,229	11,510	148,045	27,279	47,842	45,143	3,505	24,276	404,015	8,574
58	Camden, N. J	2,994	17,724	1,849		2,287	182,277	23,563	77,461	75,676		5,577	294,907	24,010
59	Nashville, Tenn	6,855	3,962	7,047	1,500	6,600	147,512	34,018	41,475	63,695		8,324	307,445	4,900
60	Fall River, Mass		5,500	5,622	3,435	3,863	137,562			129,073		8,489	528,448	
61	Albany, N. Y	6,730	22,404		6,148	1,445	332,477	62,346	180,393	32,289	3,214	54,235	434,158	
62	Wilmington, Del	5,157	6,544		1,620	1,728	242,587	17,816	63,469	152,662		8,640	197,779	3,000
63	Kansas City, Kans	8,849	634		1,710	2,727	103,017	13,608	38,977	41,118	1,188	8,126	228,396	8,532
64	Lowell, Mass		21,282		5,430	1,804	270,395	25,443	80,759	151,742	12,451		497,203	5,809
65	Flint, Mich	10,237	24,903	2,847	4,043	4,043	162,176	47,916	30,601	77,569		6,090	242,657	
66	Erie, Pa	2,030	30,273		1,918	1,816	124,276	12,001	39,096	59,256		13,923	199,220	12,567
67	Cambridge, Mass		24,615		2,225	2,050	358,676	103,893	91,409	151,334		12,040	406,722	
68	Reading, Pa		12,418	9,552	2,200	4,100	259,502	61,002	74,471	107,915	7,293	8,821	214,359	
69	Yonkers, N. Y	15,290	24,605	17,317	13,016		399,442	32,814	105,332	236,356		24,940	373,295	
70	Duluth, Minn	12,430	18,032	1,629	9,248	3,318	94,831	22,300	42,285	16,001	1,305	12,940	293,733	3,960
71	Spokane, Wash	13,100	15,234		3,750	2,580	198,065	24,821	72,817	89,181	2,079	9,167	362,808	
72	Elizabeth, N. J	1,819	16,935	11,903	6,070		256,144	62,393	110,514	77,000		6,237	267,189	
73	Utica, N. Y	12,045		8,500	1,200	6,900	270,612	13,585	104,940	142,767	5,160	4,160	204,489	1,650
74	Lynn, Mass		9,092				233,673	31,872	38,046	162,085		1,670	318,728	8,678
75	Tacoma, Wash	2,226	13,527		4,545	4,119	89,971	34,749	44,016	1,679	7,002	2,525	269,279	6,600
76	Jacksonville, Fla	7,660	16,767		4,116	4,458	214,506	83,331	126,991	4,184			287,963	

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

77	Oklahoma City, Okla	$4,401	$8,662		$3,855	$138	$155,500	$28,452	$52,619	$62,673		$11,756	$204,836	
78	Canton, Ohio	10,292	15,442			6,863	112,079	46,891		59,738		5,450	217,861	
79	Somerville, Mass		3,972		5,019	2,280	279,074	76,847	22,146	179,677		404	213,930	$6,755
80	Schenectady, N. Y	9,785	28,054	$8,859	3,075	1,700	446,965	77,261	116,298	244,276	$4,505	4,625	191,246	3,160
81	Waterbury, Conn	11,222	21,977	18	2,200	1,100	140,180	19,903	80,301	27,880	5,175	6,921	399,755	16,574
82	Tulsa, Okla		1,030		3,300		96,422	11,771	27,000	51,845		5,806	69,708	
83	Lawrence, Mass		7,088	21,037	3,550	2,231	332,773	19,972	49,996	255,805	7,000		381,407	3,895
84	Fort Wayne, Ind	8,382			1,187	2,373	106,999	15,488	41,694	39,957	1,500	8,360	160,705	4,020
85	El Paso, Tex	78,876	7,911		3,600	7,478	168,274	28,670	44,072	87,901	934	6,697	84,346	
86	Evansville, Ind	2,994	6,136	2,100	1,500	1,650	79,230	9,004	32,799	34,425		3,002	187,539	
87	Savannah, Ga	819			1,281	9,224	273,250	17,168	242,164			13,918	118,071	17,305
88	Knoxville, Tenn	6,235	8,550		556	4,634	122,705	10,270	33,781	77,154		1,500	292,300	
89	Allentown, Pa	1,067	12,453	1,451		2,032	102,601	18,498	48,567	23,333	5,236	6,967	152,900	2,439
90	San Diego, Calif		21,483	5,704	2,820	4,700	177,045	53,330	32,976	84,573	6,166		291,542	13,623
91	Bayonne, N. J		22,326	16,569		2,000	142,551	57,838	35,582	41,651		7,480	258,146	5,744
92	Manchester, N. H						208,819	24,889	114,537	63,496	5,897		234,964	15,882
93	Harrisburg, Pa	1,350	6,121		600	3,180	197,175	10,301	88,000	90,976	4,898	3,000	244,987	
94	Peoria, Ill	1,520	10,605		420	1,017	117,760	11,944	36,702	67,691		1,423	183,965	
95	Wichita, Kans	3,300	7,215		2,117	2,931	97,451	19,076	37,743	35,304		5,328	127,258	6,932
96	St. Joseph, Mo	348	7,664	500	1,500	1,500	39,331	7,288	24,936	2,160	2,903	2,044	90,133	1,800
97	Sioux City, Iowa	1,812	7,630		2,158	2,158	131,738	51,840	27,132	47,459		5,307	157,274	5,039
98	South Bend, Ind	1,450	12,439		1,468	1,468	75,748	10,729	45,626	19,393			111,640	5,082
99	Wilkes-Barre, Pa		16,794		3,142	1,600	108,212	22,590	59,733	21,584		4,305	364,575	2,453
100	Binghamton, N. Y		6,340		1,375	2,100	106,313	21,763	28,075	56,173	177	125	252,686	2,300
101	Portland, Me	2,210		1,835	1,940	3,006	140,220	51,767	59,099	23,246		6,108	544,773	31,404
102	Rockford, Ill	2,525	12,580		1,800	2,100	72,878	21,685	19,374	25,588	1,437	4,794	185,330	2,333
103	Troy, N. Y	2,206	10,411	322	1,250	935	223,753	22,384	107,898	74,027		19,444	227,318	
104	Charleston, S. C	1,300	5,673	2,000		4,800	163,130	37,931	63,808	50,951		10,440	156,708	
105	Little Rock, Ark	5,609			2,378	2,122	35,720	6,790	12,225	16,705			139,157	
106	Johnstown, Pa	3,168	9,566	1,200	706	706	125,339	19,416	46,393	53,068	2,262	4,200	285,122	5,200
107	Sacramento, Calif	7,083	8,045	810	4,146	14,770	273,727	54,241	75,979	134,672	781	8,054	133,137	14,140
108	East St. Louis, Ill	1,846	243				41,514	16,617	8,520	13,838		2,539	91,813	5,400
109	Brockton, Mass		5,435	110	1,694	3,937	198,387	92,187	9,627	89,803	6,770		218,389	8,816
110	Terre Haute, Ind	2,781	2,899	300			26,796	6,879		19,917			108,297	2,700
111	Saginaw, Mich					4,198	50,450	11,962	31,513	5,208		1,767	140,590	1,156
112	Gary, Ind	3,847	14,687				94,533	25,242	56,591	12,700			92,039	16,350
113	Pawtucket, R. I	1,590	4,106		700	900	100,756	45,032	37,196	15,500		3,028	234,080	7,596
114	Hoboken, N. J	1,141	22,308	5,716	1,500		213,452	26,153	89,966	82,133		15,200	82,572	
115	Long Beach, Calif		7,580		1,680	1,800	146,932	19,845	36,426	81,048	7,161	2,452	263,221	16,052
116	Passaic, N. J	2,800	11,785	2,100		1,700	203,658	10,441	71,290	121,927			165,300	
117	Springfield, Ohio	5,773	3,792			2,000	15,698	3,907	3,982	7,809			102,589	
118	Chester, Pa	1,082	1,500	2,000			84,806	10,226	42,616	28,019		3,945	67,996	1,656
119	Hamtramck, Mich	3,819	8,215			1,903	168,582	24,030	104,386	38,222		1,944	56,541	
120	Altoona, Pa				812	750	45,146	6,576	21,159	15,011		2,400	141,022	1,920
121	Racine, Wis		1,440		1,400	1,400	61,438	9,964	14,556	35,284	632	1,002	184,586	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Supervising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
122	Lansing, Mich	$3,685	$6,365		$1,199	$1,199	$125,680	$14,404	$21,066	$80,066	$2,784	$7,360	$161,847	
123	New Britain, Conn	907	6,146	$100	1,200	3,725	56,001	30,841	13,974	9,244	67	1,875	130,762	
124	Mobile, Ala	7,743			3,831	4,662	39,947	15,483		24,464			141,452	
125	Berkeley, Calif	6,501	12,076		4,956	3,736	140,162	2,891	35,999	100,222		1,050	129,563	
126	Springfield, Ill	1,580	8,297		1,547	1,500	61,776	8,325	19,054	31,774	590	2,033	109,480	
127	Holyoke, Mass		6,949	26,434	3,681	4,774	174,159	11,257	31,721	112,110	15,570	3,501	251,044	$2,773
128	Highland Park, Mich	1,828	14,328	1,700	2,668	2,368	144,188	6,167	82,276	45,257	5,545	4,943	164,231	
129	Davenport, Iowa	1,582	9,775		1,972	3,290	83,538	15,800	21,762	43,277		2,699	136,027	3,615
130	Chattanooga, Tenn	9,198	5,129		2,075	605	61,117	7,874	14,878	31,809	56	6,500	114,131	
131	Bethlehem, Pa	267	4,156	4,199	1,811		33,421	6,165	16,315	7,689	150	3,102	160,567	
132	Lincoln, Nebr	5,684	14,653		2,660	760	56,800	18,487	36,726			1,587	91,174	230
133	Niagara Falls, N. Y	182	17,384		1,900	1,700	194,954	7,304	45,065	140,267		2,318	148,467	
134	Covington, Ky		1,800	600	750	750	92,848	8,175	28,193	54,980		1,500	139,311	
135	Haverhill, Mass	3,749	9,693	7,173	1,339	1,065	93,753	4,528	28,657	60,568			227,310	5,313
136	Portsmouth, Va	2,700	4,681		2,400	1,800	95,300	28,553	38,507	28,240			142,601	13,802
137	Huntington, W. Va	250	6,802				74,991	17,219	1,498	56,274			68,569	6,386
138	East Orange, N. J	1,500	10,861	3,100	2,006		173,384	37,565	43,859	87,660		4,300	163,118	6,142
139	Macon, Ga	1,380	1,200		1,800	1,800	77,385	9,331	67,631		423		113,888	
140	Wheeling, W. Va					1,500	87,853	17,062	20,792	49,999			106,564	9,300
141	Cicero, Ill	669	12,718	6	68	918	101,154	18,509	33,894	48,751			117,407	
142	Roanoke, Va		2,339		1,667	1,000	71,691	9,994	15,567	41,712		4,418	128,574	
143	Tampa, Fla	3,282					148,980	32,480	13,858	102,642			152,324	
144	Lancaster, Pa	2,265	2,977				38,348	5,360	21,988	11,000			164,916	2,100
145	Winston-Salem, N. C	1,822	4,336	577	3,277	4,326	67,644	9,405	14,361	41,069		2,809	83,479	8,807

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146	Shreveport, La	16,674	2,842		2,250	1,696	101,094	17,947	29,627	44,793		8,727	131,474	2,700
147	Jackson, Mich	10,700	6,180		1,468	1,468	42,864	23,842	13,510		1,168	4,344	78,912	
148	Augusta, Ga	2,740	1,830		4,320		108,554	46,420	19,150	31,952		11,032	247,050	
149	Fresno, Calif	900	6,532		9,200	4,800	61,320	36,471	22,449			2,400	178,685	7,497
150	Quincy, Mass		11,829	534	1,500	486	131,866	30,407	21,633	77,068		2,758	263,213	2,352
151	Pasadena, Calif	6,854	6,321		6,361		101,898	13,444	45,384	32,407		10,663	207,393	15,841
152	Topeka, Kans	200	3,037		1,800	4,740	72,445	200	55,112	11,100	600	5,433	127,848	2,400
153	Atlantic City, N. J	2,000		1,500		2,000	383,363		122,896	225,101	26,366	9,000	252,577	7,857
154	Kalamazoo, Mich	452	10,089		2,420	2,420	42,288	14,082	24,484	204	1,592	1,926	113,983	2,100
155	Lakewood, Ohio	745	6,064		2,620		88,563	6,435	15,399	64,329		2,400	111,053	
156	Malden, Mass	1,803	5,400	1,710			153,283	44,288	20,048	85,437	2,450	1,060	200,699	11,337
157	Charlotte, N. C	7,112	6,401	2,162	3,817	7,868	88,035	6,422	21,349	52,219	37	8,008	113,641	

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

158	Cedar Rapids, Iowa	$255	$6,735	$1,100	$2,176		$53,622	$8,955	$27,270	$14,706		$2,691	$77,517	$8,949
159	Wichita Falls, Tex	178			1,275	$1,180	25,288	5,518	10,000	7,790		1,980	42,127	
160	York, Pa	1,220	4,281	1,500	1,350		63,103	11,091	11,616	37,996		2,400	81,177	
161	Elmira, N. Y	4,338	9,285	538	1,800	1,854	63,739	5,455	19,122	33,533	$2,214	3,415	224,033	40,877
162	Newton, Mass	2,221	12,182		1,005	250	197,383	63,711	32,261	101,411			493,340	12,473
163	Bay City, Mich		4,000		1,166	1,166	35,123	9,876	22,873			2,374	147,747	1,800
164	McKeesport, Pa		5,196			840	106,434	15,125	41,972	49,337			82,108	2,722
165	New Castle, Pa		3,669				63,979	4,535	18,550	33,574	3,180	4,140	52,122	1,974
166	Decatur, Ill						28,467	19,247	8,710	510			41,734	
167	Oak Park, Ill	2,100	2,440				59,082	1,679	15,886	37,100		4,417	128,654	
168	Chelsea, Mass	1,467	5,717		1,011	722	87,887	30,814	22,132	34,750		191	254,775	914
169	Kenosha, Wis		8,515		1,200	1,200	77,204	16,585	19,475	40,135		1,009	118,605	3,452
170	Hammond, Ind	508	10,008	374			72,862	29,870	17,197	25,795			58,375	1,980
171	Galveston, Tex	3,061	2,205		1,742	1,500	67,884	9,096	756	57,121	911		116,859	1,800
172	Mount Vernon, N. Y	1,504	12,346	5,540			122,543	17,538	17,319	85,686		2,000	282,219	13,500
173	Beaumont, Tex		3,500		1,200	6,000	74,778	28,917		45,584		277	105,800	
174	Woonsocket, R. I				800		67,366	22,415	5,458	39,493			159,377	2,294
175	Pittsfield, Mass	431	5,850	1,500	2,337	1,961	49,245	29,592	12,957	6,696			177,476	2,767
176	Perth Amboy, N. J	1,781	4,443	7,959		2,100	90,889	17,562	30,347	41,480		1,500	123,161	1,800
177	Montgomery, Ala	2,687	500		3,120	5,560	60,091	22,835	10,386	21,115		5,755	58,455	
178	Stockton, Calif		7,858				118,683	55,597	54,524	6,944		1,618	180,359	6,286
179	Medford, Mass		5,668		500	350	109,038	26,035	21,357	61,246		400	104,242	4,793
180	Lima, Ohio	6,368	1,910			1,344	20,762	2,856	17,906				47,253	1,354
181	Charleston, W. Va	42	7,380		72		40,707	19,668	11,831	9,208			65,263	5,091
182	Lexington, Ky	4,878	4,200	2,000	1,339	1,340	76,626	6,371	36,862	30,593		2,800	108,436	
183	Greensboro, N. C	360	4,716		1,190	1,190	42,681	8,145	11,971	22,565			32,231	2,431
184	Pueblo, Colo	2,233	4,662	4,120	914	913	16,398	7,524	5,662	732		2,480	167,338	3,103
185	Salem, Mass		1,850		1,690	1,428	131,845	51,826	24,405	52,775	1,373	1,466	161,944	
186	Madison, Wis		7,193		1,521	1,521	135,712	83,575	20,045	29,960		2,132	123,738	8,492
187	Everett, Mass	2,699	7,375		1,232	541	78,808	29,633	14,598	34,368		209	105,147	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Supervising department
			Medical work for school children	Other conservation of child life	Milk and dairy control	Other food control								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
188	Butte, Mont			$1,212	$1,800		$110,687	$12,475	$36,971	$59,441		$1,800	$113,290	$2,987
189	Fitchburg, Mass		$3,671		444	$2,205	76,612	26,466	21,345	27,605	$1,196		257,758	7,842
190	East Chicago, Ind	$459	7,895				99,963	32,210	41,105	26,648			58,475	2,387
191	San Jose, Calif	2,621	5,973		1,897	5,890	44,888	5,543	32,215	4,910		2,220	77,083	
192	Williamsport, Pa		4,497		1,500		18,086	4,543	12,500	1,043			86,407	596
193	West Hoboken, N. J		7,388	3,660			68,819	850	37,902	30,067			33,135	
194	Evanston, Ill	248	10,074	6,483	2,462	1,500	113,482	12,369	75,549	21,154		4,410	152,027	6,546
195	Hamilton, Ohio	4,889	4,568			1,479	35,094	4,591	7,092	23,411			41,531	
196	Brookline, Mass	10,721	6,284		3,430		76,376	24,877	46,078	825		4,596	424,822	
197	Jamestown, N. Y		6,625				49,073	4,943	19,155	23,818	1,157		132,381	7,495
198	Springfield, Mo	500	1,421		1,500	640	20,110	9,187	8,147	295		2,481	52,811	2,100
199	Waco, Tex	1,176	1,100	1,020	1,800	2,100	39,813	2,000	16,313	15,533		5,967	173,355	
200	Muskegon, Mich	1,540	7,336	1,874	3,024		63,594	16,000	26,200	19,538		1,856	55,776	
201	Lorain, Ohio	985	6,203			5,740	39,422	10,338	16,681	9,175		3,228	65,327	
202	Muncie, Ind	338					37,215	3,691	17,940	15,584			52,413	1,800
203	Pontiac, Mich	2,750	13,016		1,800	3,900	54,630	18,603	14,555	19,290	1,118	1,064	74,447	
204	Chicopee, Mass		4,881		501	728	47,618	6,656	13,624	27,338			149,910	5,026
205	Joliet, Ill		3,498				28,122	2,279	19,015	6,828			94,500	2,275
206	Columbia, S. C	2,756	1,252	3,550	1,650		64,952	5,463	12,694	42,295		4,500	120,957	
207	Superior, Wis	2,630	4,806		885	1,285	51,601	10,372	18,937	20,466		1,826	91,733	2,681

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208	Dubuque, Iowa		5,500		905	900	43,214	6,891	20,117	14,826	180	1,200	99,614	1,693
209	Battle Creek, Mich		6,547		2,080		24,849	7,062	16,833		954		94,339	2,200
210	Aurora, Ill	1,120	2,605			1,020	40,398	9,294	10,763	20,341			79,158	
211	Waterloo, Iowa		5,395		1,000		29,956	4,564	10,202	11,582		3,608	71,776	630
212	New Rochelle, N. Y	204	25,029	3,366			199,899	26,655	63,279	107,654		2,311	392,550	6,264
213	Stamford, Conn	1,529	2,734	452	1,170	1,138	158,428	29,742	58,833	68,681		1,172	132,535	
214	Taunton, Mass		2,049	1,500	1,600	1,000	46,332	18,132	17,461	8,250	2,489		98,573	3,533
215	Council Bluffs, Iowa		2,443		972		38,316	11,762	17,290	5,776		3,488	48,575	2,200
216	Portsmouth, Ohio	2,491	1,469				23,251	2,170	3,765	16,140	1,176		41,852	
217	Rock Island, Ill		3,741			1,380	47,088	4,695	23,808	18,585			37,342	
218	Poughkeepsie, N. Y	117	7,544	4,709		1,800	76,823	2,978	24,561	47,307		1,977	101,125	5,515
219	Quincy, Ill	2,015	1,200		660		28,292	8,788	5,876	12,308		1,320	77,277	50
220	Austin, Tex	2,079	1,353		990	1,140	64,161	25,821	17,389	19,306		1,645	91,447	
221	Auburn, N. Y	2,662	4,630		1,210	716	74,529	7,218	40,823	25,513		975	99,104	3,491
222	New Brunswick, N. J		6,517	1,200	1,800	1,440	51,581	4,096	20,779	23,826		2,880	239,946	4,300
223	Easton, Pa	300	4,596		2,000		72,936	3,924	15,530	49,600		3,882	97,915	1,904
224	Newport News, Va	5,774	3,624		1,800	1,620	82,281	55,789	11,725	12,238		2,529	65,139	
225	Danville, Ill		1,422				29,228	5,970	6,726	15,608	900	24	49,632	
226	Ogden, Utah	182	775		1,562	2,173	35,994		17,587	13,255	3,435	1,717	79,308	3,585
227	Wilmington, N. C	3,425		500	1,350	581	94,311	8,223	75,500	5,007	330	5,251	82,485	
228	Hazleton, Pa	424	3,653				19,988	5,380	7,165	7,443			89,763	
229	Orange, N. J	2,107	10,661	3,103	1,471		60,961	9,307	5,214	43,490		2,950	72,599	2,843
230	Kokomo, Ind	1,988	675				26,385	7,939	11,750	4,614		2,082	41,542	
231	Amsterdam, N. Y	1,502	10,531		1,918		67,826	9,425	17,104	39,797		1,500	63,600	1,164
232	Petersburg, Va	5,700	3,623		2,520	3,300	52,621	2,547	39,515	6,959		3,600	64,922	
233	Pensacola, Fla	150					21,842	10,522	2,080	9,240			72,856	
234	Norristown, Pa	2	3,053				18,624	7,497	1,209	8,686		1,232	38,459	277
235	Lewiston, Me	3,647	89		876		24,461	150	5,310	19,001			95,266	
236	Oshkosh, Wis						33,037	13,030	15,953	2,989		1,065	128,353	5,859
237	Green Bay, Wis	333	1,500				26,461	3,134	14,139	7,078		2,110	100,079	5,353
238	Columbus, Ga	19,717	51		2,694	2,759	60,623	3,737	12,610	40,590	375	3,311	68,708	
239	Watertown, N. Y		5,207	1,233	2,300	1,288	33,123	9,693	15,526	7,904			134,361	
240	Moline, Ill	2,255	3,037			1,120	26,596	2,897	13,502	8,477		1,720	37,516	
241	Sheboygan, Wis		1,624				63,908	20,990	22,143	19,461		1,314	139,917	4,632
242	Waltham, Mass	475	3,800		1,476	900	85,279	30,605	14,454	40,220			129,012	4,613
243	Newport, R. I		4,987		3,096	1,500	102,823	15,420	37,734	45,171	1,415	3,083	154,786	8,597
244	Muskogee, Okla		4,007		1,800		23,376	2,457	4,162	16,757			66,124	
245	Newburgh, N. Y	234	2,766	1,234			60,453	6,135	15,050	37,622		1,646	115,838	3,388
246	La Crosse, Wis	43	5,031				35,352	5,866	13,530	12,652		3,304	62,059	1,920
247	Lynchburg, Va		3,699				40,789	12,200	12,148	16,441			71,751	5,484
248	Colorado Springs, Colo	3,928	4,857	245	2,020	2,533	22,898	7,795	11,769			3,334	109,609	2,241

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS				
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair and construction for compensation	Total	Supervising department	Charities		
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	Grand total	$52,068,847	$11,602,654	$3,188,902	$8,277,310	$34,966,819	$902,265	$6,569,464	$78,783,259	$1,314,835	$8,063,749	$9,493,890	$8,272,348	$3,506,968
	Group I	23,523,355	7,269,671	360,040	5,672,676	16,882,590	592,235	2,722,706	48,872,722	740,550	3,339,065	5,886,936	5,731,865	3,074,079
	Group II	5,895,953	1,731,320	938,904	480,908	3,845,320	60,897	878,906	12,903,659	117,237	724,473	1,089,257	1,221,784	129,166
	Group III	10,841,557	1,309,539	982,619	958,491	6,828,682	218,949	2,019,294	9,100,408	232,356	2,038,472	1,394,678	706,993	292,393
	Group IV	6,852,521	783,295	463,696	611,897	4,318,980	19,050	597,971	4,978,191	116,832	1,135,690	623,773	357,863	81,424
	Group V	4,955,461	508,829	443,643	553,338	3,091,247	11,134	350,587	2,928,279	107,860	826,049	499,246	253,843	19,906
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$8,214,452	$3,761,808		$5,378,827	$5,442,309			$19,618,655	$323,388	$518,803	$1,799,247	$3,878,550	$2,873,267
2	Chicago, Ill.	3,009,038	1,085,268		117,351	2,033,765	$104,004	$346,926	4,688,553		505,264	775,745	154,948	
3	Philadelphia, Pa.	970,866	213,591	$13,670	17,470	2,353,632	76,928	219,362	5,561,109	46,013	118,591	683,911	80,729	89,204
4	Detroit, Mich.	1,030,034	174,058		36,446	989,137		481,359	2,981,366	32,399	447,448	630,247	78,705	767
5	Cleveland, Ohio	1,622,117	244,659			673,973	63,827	387,778	1,451,042	14,343	30,029	194,920	6,771	18,457
6	St. Louis, Mo.	788,893	115,303	343,261		1,011,050			2,136,385		190,109	87,997	108,101	22,348
7	Baltimore, Md.	1,520,688	140,459			1,102,198	196,996	253,965	1,407,509	15,794	122,396		55,241	8,000
8	Boston, Mass.	1,203,670	464,566		122,582	746,978		8,856	3,214,588	201,219	612,559	366,593	161,727	22,064
9	Los Angeles, Calif.	2,235,764	84,982			663,532		434,750	2,128,240	12,598	521,739	199,679	210,317	1,000
10	Pittsburgh, Pa.	1,979,404	435,235			690,749		107,303	1,751,728	27,455	44,103	684,906	224,672	
11	San Francisco, Calif.	354,619	64,772	3,109		569,735		27,244	1,795,998	6,750	22,664	327,893	480,628	12,976
12	Buffalo, N. Y.	593,810	484,970			605,532	150,480	455,163	2,137,549	60,591	205,360	135,798	291,476	25,996

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

13	Milwaukee, Wis	$369,224	$410,792	$140,363	$22,013	$331,261	$50,306	$79,644	$1,593,785	$15,037	$181,176	$201,386	$155,215	$33,990
14	Washington, D. C	780,637	94,813		8,014	429,635		256,336	2,634,233	27,101	11,730	90,472	311,820	18,393
15	Newark, N. J	484,693	107,929	3,414	216,098	350,474	910	76,847	2,042,881		98,532	137,153	117,115	33,500
16	Minneapolis, Minn	562,338	107,924	342,869	88,320	435,982	2,291	25,329	821,034	10,227	28,482	25,104	123,126	9,751
17	Cincinnati, Ohio	332,747	43,244	55,172		521,903		155,688	1,108,901		85,851	129,739	13,104	
18	New Orleans, La	747,977	100,284	73,401		291,719		24,221	291,862	2,300	10,429	38,135	31,414	624
19	Kansas City, Mo	334,044	557,208	199,846		290,998		101,090	1,284,529	15,346	23,128	145,579	768	8,881
20	Indianapolis, Ind	524,600	55,658	21,610		283,239		45,211	532,868	31	12,949	45,941	102,744	762
21	Rochester, N. Y	281,509	56,953	102,229	146,463	458,683		488	756,658	22,933	201,495	90,974	225,986	
22	Seattle, Wash	930,750	116,563			250,000	7,390	114,052	436,837		33,654	44,348	6,720	3,800
23	Jersey City, N. J	547,434	79,952			201,426			1,400,131	24,262	37,047	140,426	133,772	19,465

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

24	Portland, Oreg	$120,992	$25,356	$6,857	$11,968	$227,431	$139,728	$457,984	$41,084		$10,646		$869	
25	Denver, Colo	427,138	21,411	124,316	45,665	229,634		325,969	613,380	$9,129	59,008	$45,274	63,000	$105,938
26	Toledo, Ohio	469,414	129,603	11,481		265,371	5,437	57,451	142,516		34,392			
27	Columbus, Ohio	210,539	3,479			24,157		58,967	71,848	4,264	44,055		4,664	2,417
28	Louisville, Ky	194,191	5,586	22,773		210,585	8,694	17,420	414,587		5,189	31,740	22,947	
29	Providence, R. I	519,213	74,415	44,951	62,154	260,511	545	53,585	275,896		73,022	73,874	2,000	
30	St. Paul, Minn	198,349	50,494	178,727	30,064	326,288		19,556	291,565	8,562	33,631	60,406		
31	Oakland, Calif	170,807	31,715	1,683		171,631		67,589	13,478		3,600			6,380
32	Atlanta, Ga	165,247	19,903			216,200		60,440	466,728	4,337	41,021	7,700	8,325	7,200
33	Akron, Ohio	409,209	19,229		8,308	144,566		7,096	194,240		121,700			
34	Omaha, Nebr	164,777				192,587		48,094	14,929	14,929				
35	Birmingham, Ala	172,294	31,618	13,459		53,248		17,921	36,278	8,978	2,224			
36	Worcester, Mass	309,567	19,830	109,717		232,812		45,719	696,362	17,965	142,554	57,105		
37	Syracuse, N. Y	420,590	6,331			150,068			485,166	31,665	54,219	102,514	166,843	
38	Richmond, Va	271,086	13,377			102,600	5,500		219,359	1,000	29,427	69,698	2,700	250
39	San Antonio, Tex	434,029	8,534	4,416		60,577		52,732	78,474		16,207	8,062		
40	Dallas, Tex	284,858	23,204			128,535		64,804	148,356		4,642	5,298		1,388
41	New Haven, Conn	98,156	47,468	21,783	34,903	137,352		2,887	202,460	8,993	28,170	70,502	6,540	10,945
42	Memphis, Tenn	394,369	28,083	6,434		160,402		28,912	341,613		19,600			
43	Dayton, Ohio	136,007	6,851	41,936		124,274		4,403	168,579		39,842		1,256	5,352
44	Norfolk, Va	101,836	57,344			82,723		56,741	165,468	11,135	37,872	51,385	14,800	15,699
45	Houston, Tex	342,088	86,770	2,582		89,241			119,497		33,614		10,200	
46	Youngstown, Ohio	128,318	93			105,896		13,959	42,713		11,748	24,729		
47	Grand Rapids, Mich	65,741	16,674	9,866	19,281	85,085		10,342	86,396		80,920			1,671
48	Springfield, Mass	336,860	47,154	58,897	176,089	159,693		48,452	160,467	13,715	60,301	69,389	1,013	9,085
49	Bridgeport, Conn	60,983	60,610	12,916	5,917	125,672	5,408	1,477	342,433	27,608	114,726	97,221	12,612	7,047
50	Fort Worth, Tex	235,948	3,398			126,348		16,346	30,239		12,644			
51	Scranton, Pa	170,004	8,255		6,986	74,315		39,045						
52	Paterson, N. J	283,385	3,435	20,042	7,984	78,161		11	101,909		8,505	33,679		
53	Hartford, Conn	135,965	19,838	75,257	92,172	115,838		577	211,421	9,205	31,164	114,621	1,821	6,738

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair and construction for compensation	Total	Supervising department	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa	$47,206	$51,119		$9,389	$197,250		$48,371	$83,100					$3,820
55	New Bedford, Mass	125,754	101,279		38,385	110,735		35,930	282,946	$21,009	$179,710	$81,962		
56	Trenton, N. J	248,363		$1,687	4,150	117,806			72,511	3,190	34,308	31,567	$3,446	
57	Salt Lake City, Utah	275,622	11,203	23,867		80,920		3,829	37,708		4,499			
58	Camden, N. J	148,336	4,933			117,628			73,440		15,583	54	2,075	
59	Nashville, Tenn	101,974	1,750	28,690		84,447		85,684	133,633		7,260			
60	Fall River, Mass	388,114	3,890			128,662		7,782	366,917		180,882	72,654		
61	Albany, N. Y	215,365	12,838		67,160	134,724		4,071	269,867	6,911	21,013	35,606	86,439	4,000
62	Wilmington, Del	71,130	1,869	844	1,492	82,403	$37,041		15,135		4,635			
63	Kansas City, Kans	77,211	12,548			130,105			11,669				425	200
64	Lowell, Mass	223,568	1,466	32,600	96,279	136,000		1,481	219,157	7,960	62,332	147,471		
65	Flint, Mich	163,164	26,156			46,116		7,221	195,099	1,958	45,574			
66	Erie, Pa	72,934	7,054			101,360		5,305	500					
67	Cambridge, Mass	218,861	32,146	12,666	47,225	82,786	9,031	4,007	261,434		120,436	37,936		
68	Reading, Pa	107,172	2,946			79,715		24,526						
69	Yonkers, N. Y	149,865		2,906	25,641	194,867		16	300,950		34,925		215,804	
70	Duluth, Minn	105,287	47,864	34,640	40,604	54,466		6,912	20,945				899	5,961
71	Spokane, Wash	112,929	11,637	39,120		81,136		117,986	32,473		505		3,600	2,250
72	Elizabeth, N. J	118,794	715		9,280	87,374		51,026	71,137	2,940	8,229	21,153	2,718	6,052
73	Utica, N. Y	85,285	4,577		20,430	92,547			213,850	9,828	15,991	12,899	71,997	
74	Lynn, Mass	98,267	3,969	37,506	95,017	67,698	7,565	28	178,290	7,075	138,231	28,839		
75	Tacoma, Wash	83,982	90,109		1,948	50,000		36,640	33,174		1,059			
76	Jacksonville, Fla	170,414	9,413			108,136			49,032		8,657	1,340		

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

77	Oklahoma City, Okla	$140,128				$52,066		$12,642	$52,706		$32,725		$4,580	
78	Canton, Ohio	113,923	$3,192			100,746			28,110		8,967			
79	Somerville, Mass	63,195	10,561	$43,649	$74,496			15,274	69,253	$4,852	30,992	$24,961		
80	Schenectady, N. Y	39,153	1,879		24,124	120,551		2,379	139,271	11,023	45,014	40,178	30,875	
81	Waterbury, Conn	200,107	11,627	45,407	52,127	73,913			129,605	4,540	21,819	35,361	44,062	
82	Tulsa, Okla	20,549		11,800		30,329		7,030	25,103		5,904			$150
83	Lawrence, Mass	171,072	10,276	7,202	93,201	94,607		1,154	190,993	6,539	56,657	119,964		5,670
84	Fort Wayne, Ind	52,791	18,027		1,580	74,652		9,635						
85	El Paso, Tex	39,405		1,015		42,241		1,685	47,112		8,000			3,253
86	Evansville, Ind	52,612	4,966	1,240		128,420		301	20,323		9,823			2,500
87	Savannah, Ga	34,977	2,482			60,213		3,094	49,591	1,734	30,952	1,260		
88	Knoxville, Tenn	260,104	25,903			6,293			179,764		10,523			3,591
89	Allentown, Pa	65,210	21,303	7,861	278	55,809			2,243		2,000		243	
90	San Diego, Calif	150,904	23,563	16,846		84,102		2,504	34,278					5,432
91	Bayonne, N. J	190,306			799	61,297			92,620		11,706			
92	Manchester, N. H	140,178				76,384		2,520	35,230	3,561	26,428			5,241
93	Harrisburg, Pa	159,051	4,363		6,000	73,658		1,915	4,550					
94	Peoria, Ill	82,147	23,156	152		78,510			654					
95	Wichita, Kans	32,142	6,307			39,429	$1,479	40,969	30,825		15,095	6,147	4,783	4,800
96	St. Joseph, Mo	21,641	9,307		1,000	52,865		3,520	22,720		15,600			
97	Sioux City, Iowa	70,406	21,226		3,856	41,439		15,308	1,598		1,598			
98	South Bend, Ind	25,327	1,226		448	70,654		8,903	30,957		5,957			
99	Wilkes-Barre, Pa	272,725	4,656	427		60,282	3,074	20,958	1,300		1,150			150
100	Binghamton, N. Y	99,952	73,571	20,140	1,197	53,296		2,230	309,817	5,903	10,434	23,487	61,308	
101	Portland, Me	205,763	49,615	37,912	44,454	110,788	849	63,988	146,914	7,502	36,669	89,207	13,536	
102	Rockford, Ill	93,951	345	25,357		40,554		22,790	7,718		4,193	500	1,000	
103	Troy, N. Y	112,895	8,016	10,817	8,975	86,459	156		202,508	6,329	38,662	20,492	81,259	162
104	Charleston, S. C	98,440				52,051		6,217	201,047		3,994	17,369	65,752	
105	Little Rock, Ark	109,961				22,610		6,586	38,019		186			
106	Johnstown, Pa	226,686	5,938	2,613	3,307	41,111		267	3,477					
107	Sacramento, Calif	44,030	515			69,252		5,200	20,984		11,180			
108	East St. Louis, Ill	40,928		3,150		42,335			200		200			
109	Brockton, Mass	104,999	11,737		26,880	63,639		2,318	163,813	5,215	99,905	36,193		
110	Terre Haute, Ind	49,316	273			53,998		2,010	15,732		7,332		300	900
111	Saginaw, Mich	46,996	35,312		190	51,292		5,644	46,315		33,113			
112	Gary, Ind	16,014				59,675								
113	Pawtucket, R. I	125,719	3,393	172	25,974	63,877		7,349	42,106	3,168	17,884	9,824		
114	Hoboken, N. J	44,208			2,162	36,202			50,916	4,315	6,311			
115	Long Beach, Calif	94,598	49,315	19,942		52,835		30,479	30,128		2,118	420		23,824
116	Passaic, N. J	106,534	8,191	5,823		42,954		1,798	65,199		14,492	27,508	13,199	
117	Springfield, Ohio	48,185	1,864			52,540			108,739		132			
118	Chester, Pa	24,175	246			41,919			11,926		600			
119	Hamtramck, Mich	20,835		2,643		19,848		13,215	35,706	3,000	23,781			
120	Altoona, Pa	96,948	139		3,576	32,203		6,236						
121	Racine, Wis	46,263	20,277	26,150	5,388	71,612	11,388	3,508	21,947	2,128	14,772	5,647		

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair and construction for compensation	Total	Supervising department	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
122	Lansing, Mich	$87,393	$9,311	$17,946		$45,814		$1,383	$34,596	$2,780	$17,207		$6,000	$4,068
123	New Britain, Conn	42,739	6,055	17,672	$27,400	32,725		4,171	87,522	7,479	37,510	$15,703	4,177	3,107
124	Mobile, Ala	101,724				34,984		4,744	33,912		8,137			1,860
125	Berkeley, Calif	44,565	10,046			43,263		31,689	31,347	1,035	20,709		7,007	779
126	Springfield, Ill	35,872	1,080	6,111		63,880		2,537	9,792		4,857			
127	Holyoke, Mass	48,403	81,005	6,463	72,334	40,066			141,464	7,616	71,251	60,225		1,455
128	Highland Park, Mich	103,447	6,379			46,635		7,770	277,772		11,326			
129	Davenport, Iowa	52,925	7,601	3,673	6,993	56,942		4,278						
130	Chattanooga, Tenn	59,143	2,078	485	39,681			12,744	137,117		6,391	300	2,113	900
131	Bethlehem, Pa	118,032				42,535			1,000					
132	Lincoln, Nebr	81,557	5,120					4,267	6,260		3,822			250
133	Niagara Falls, N. Y	82,626	3,997		7,099	48,637		6,108	12,761	5,109	5,919	1,733		
134	Covington, Ky	63,758		245		69,497		5,811	9,596					
135	Haverhill, Mass	101,230	19,943	13,856	34,605	52,261		102	223,505	4,920	42,587	38,750		
136	Portsmouth, Va	88,415	10,307			24,385		5,692	22,251			7,615	1,440	
137	Huntington, W. Va	21,495	189			30,499			18,383		12,124	792		
138	East Orange, N. J	69,385	2,724	13,425	14,180	56,843		419	19,923		12,580	3,343		
139	Macon, Ga	59,288	9,763			38,859		5,978	143,814		4,844			2,520
140	Wheeling, W. Va	54,092	6,617			36,555			7,007					
141	Cicero, Ill	77,667	2,142			37,524		74	3,542		3,542			
142	Roanoke, Va	75,043	23,490			26,086		3,955	30,144		5,447	4,841	180	250
143	Tampa, Fla	49,936	17,897			84,491			93,450		2,855	1,800	6,400	300
144	Lancaster, Pa	80,451	265			62,950		19,150	1,962		1,962			
145	Winston-Salem, N. C	20,393	187	10,163		43,581		348	135,821		21,739			

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146	Shreveport, La	62,562	7,103			59,109			16,760		4,160	1,200	3,300	
147	Jackson, Mich	21,080	5,496	4,622	403	46,804		507	148,404	2,765	17,446	2,266	471	902
148	Augusta, Ga	176,161	12,904	2,693		54,478	814		224,326		5,240	100	100	200
149	Fresno, Calif	94,050				59,785		17,353	3,645		3,260		385	
150	Quincy, Mass	145,275	13,846	37,670	10,040	50,205		3,825	148,532	5,128	30,387	11,845		
151	Pasadena, Calif	59,505	3,153			65,151		63,743	23,454		22,400			
152	Topeka, Kans	37,253	11,615	150	2,215	55,581		18,634	6,831		3,270			
153	Atlantic City, N. J	124,384	39			87,243	1,290	31,764	98,815	3,455	12,125	735	1,000	1,500
154	Kalamazoo, Mich	41,838	12,572	215	38	57,220			36,865	4,282	26,931		4,393	
155	Lakewood, Ohio	57,625	12,201		128	41,099			5,687		4,967			
156	Malden, Mass	77,103	5,403	37,989	16,769	45,098		7,000	58,213	2,454	41,152	14,607		
157	Charlotte, N. C	70,657				38,685		4,299	11,701		2,675			7,720

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

158	Cedar Rapids, Iowa	$12,478	$5,264	$2,538	$6,675	$32,978		$8,635					
159	Wichita Falls, Tex	26,382				15,745			$8,500		$1,865			
160	York, Pa	30,089	1,432			41,111		8,545	1,310		810			
161	Elmira, N. Y	89,543	22,009		3,982	67,622			60,126	$3,923		$10,765	$17,794	
162	Newton, Mass	234,062	34,323	47,971	64,996	81,362		18,153	36,049	4,566	18,968	12,080		
163	Bay City, Mich	50,732	43,828		2,011	49,376			38,713		9,422		7,242	
164	McKeesport, Pa	33,903	1,560			43,923			644					
165	New Castle, Pa	18,726	239			31,183			20,021	1,380	5,382	5,603		
166	Decatur, Ill	16,715	2,143			22,544		332	3,750					$3,750
167	Oak Park, Ill	93,077	2,562	4,518		27,464		1,033	2,800		2,800			
168	Chelsea, Mass	186,169	1,061	8,376	5,344	47,783		5,128	92,363	6,108	77,017	2,900	5,303	
169	Kenosha, Wis	43,813	7,263	4,092	2,041	53,467		4,477	28,350	3,235	20,686	4,429		
170	Hammond, Ind	21,453	729	402		33,811			7,667		7,667			
171	Galveston, Tex	69,984	7,959	1,806		34,182	$354	774	207,560		756			
172	Mount Vernon, N. Y	172,923	6,277	1,000	13,472	62,716		12,331	98,403	3,196	2,942	2,338	81,540	
173	Beaumont, Tex	76,084	8,416			15,868		5,432	617					
174	Woonsocket, R. I	97,692		6,081	14,866	35,720		2,724	29,093	3,173	17,977	5,266		
175	Pittsfield, Mass	61,180	15,556	19,116	21,781	53,505		3,571	31,133	4,381	15,284	10,327		
176	Perth Amboy, N. J	88,279				29,212		3,870	17,198	900	3,688	2,731	5,459	
177	Montgomery, Ala	27,816	6,327	550		23,762			12,972		6,616	2,440		
178	Stockton, Calif	68,822	20,667	26,305		54,890		3,389	14,011					
179	Medford, Mass	40,726	5,251	12,498	13,715	27,259			40,368	2,381	18,443	19,544		
180	Lima, Ohio	37,514	747			7,446		192	10,063		1,946		3,813	
181	Charleston, W. Va	33,332				26,840			14,153		6,095			
182	Lexington, Ky	47,859	2,123	6,831		51,039		584	66,502		14,114	2,900	7,852	1,044
183	Greensboro, N. C	20,782	768			8,250			29,593		3,001			150
184	Pueblo, Colo	59,806	50,835	2,743	800	50,051			900		900			
185	Salem, Mass	71,180	8,752	10,841	26,345	40,451	4,375		116,253	3,667	82,764	21,061		
186	Madison, Wis	42,998	7,577	16,363	7,388	39,920		1,000	17,689					
187	Everett, Mass	38,438	5,027	12,816	15,633	30,882		2,351	52,195	4,394	1,935	43,274		288

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair and construction for compensation	Total	Supervising department	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
188	Butte, Mont.	$27,123		$35,524		$47,656			$4,971					
189	Fitchburg, Mass.	144,471	$7,389	8,311	$38,541	50,592		$612	154,318	$6,000	$44,178	$16,369		
190	East Chicago, Ind.	6,149	5,280			44,659								
191	San Jose, Calif.	23,880	4,592	9,780		38,831								
192	Williamsport, Pa.	43,643	4,671	9,306	1,149	25,214		1,828	43,207	4,841	10,051	9,819	$1,295	
193	West Hoboken, N. J.	11,368			300	21,457		10	12,178		5,178			
194	Evanston, Ill.	80,311	15,678		21	36,370		13,101	1,754		150			$654
195	Hamilton, Ohio	34,491	1,094	5,936				10	17,526		2,510		2,412	
196	Brookline, Mass.	252,904		5,156	74,934	80,763		11,065	23,373	794	8,340	10,484	3,755	
197	Jamestown, N. Y.	52,379	4,874		5,794	61,839			137,591	3,785	15,811	26,309		
198	Springfield, Mo.	27,719	176			21,191		1,625	21,873		2,564		15,983	1,860
199	Waco, Tex.	118,379		18,087		33,515		3,374	12,140		4,380			
200	Muskegon, Mich.	27,566	286			27,689		235	39,952	5,273	34,679			
201	Lorain, Ohio	22,394	2,590	1,500		36,493	$2,350		12,412		11,796			616
202	Muncie, Ind.	16,151				26,843		7,619	1,896		1,200			
203	Pontiac, Mich.	46,895	160	1,625	777	24,602		388	59,597					
204	Chicopee, Mass.	63,848	8,120	5,300	39,992	27,624			61,903	6,377	36,822	16,140		
205	Joliet, Ill.	69,137	483			22,605			1,650		1,650			
206	Columbia, S. C.	85,262	2,702			32,993			25,497		9,229			2,025
207	Superior, Wis.	42,728	8,011	705	2,850	34,524		234	1,956		1,956			

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208	Dubuque, Iowa	36,459	5,669		2,577	44,745		8,471	3,500		3,500		
209	Battle Creek, Mich	31,472	979	1,461	1,822	45,848		10,557	3,895		1,895		
210	Aurora, Ill	36,423	4,887			37,823		25	7,544		300		
211	Waterloo, Iowa	28,668	3,551	426		36,280		2,221					
212	New Rochelle, N. Y	284,445	349		15,170	75,485	3,670	7,167	80,267	3,341	3,667		65,389
213	Stamford, Conn	37,706	17,632	22,760	2,809	50,536		1,092	45,491	1,328	17,701	8,013	691
214	Taunton, Mass	66,821	11,540	3,276	13,317			86	76,993	2,075	47,519	27,399	
215	Council Bluffs, Iowa	14,192	4,121		437	26,422		1,203	500		500		
216	Portsmouth, Ohio	20,143	274			20,992		443	28,990		451		
217	Rock Island, Ill	11,351	336		492	25,163							
218	Poughkeepsie, N. Y	15,842	500	8,139	22,902	41,046		7,181	38,001	9,779	1,252	25,896	
219	Quincy, Ill	40,369	5,252			31,448	158		10,292		836		
220	Austin, Tex	91,447							76,976		8,371	390	900
221	Auburn, N. Y	40,961	562		10,267	43,823			50,467	5,822	11,091	12,419	14,026
222	New Brunswick, N. J	59,152	7		21,671	45,631	25	109,160	27,877	1,600	13,389	11,076	1,812
223	Easton, Pa	47,234	786	14,246	4,011	28,393		1,341					
224	Newport News, Va	26,367	16,190			17,719	200	4,663	31,970		3,504	1,052	62
225	Danville, Ill	19,490	2,273			27,869			1,300		1,300		
226	Ogden, Utah	23,753	4,987	9,971	1,109	35,726		177	5,846		1,765	1,200	722
227	Wilmington, N. C	58,630	2,077			19,936		1,842	19,973		2,573		
228	Hazleton, Pa	59,502			2,222	27,000		1,039					
229	Orange, N. J	34,852	747		1,595	31,996		566	36,428		11,877	18,001	
230	Kokomo, Ind	17,559				23,921		62					
231	Amsterdam, N. Y	19,717	261	1,144	5,932	33,882		1,500	17,717	1,548	10,595	4,574	
232	Petersburg, Va	36,719				24,575		3,628	24,893		6,768	12,665	100
233	Pensacola, Fla	51,257				21,239		360	2,282			600	360
234	Norristown, Pa	25,479	19		204	12,480			85		85		
235	Lewiston, Me	54,680		2,717	19,789	12,458		5,622	50,737		28,966	18,516	3,255
236	Oshkosh, Wis	41,000	15,413	18,487	7,130	40,464			24,970	1,823	16,060	7,087	
237	Green Bay, Wis	37,253	20,692	2,466	5,185	29,128	2		20,531	1,465	14,213	4,853	
238	Columbus, Ga	41,243	390			20,062		7,013	85,490	2,475	554	100	100
239	Watertown, N. Y	38,100	2,693	15,888	8,690	50,537		18,453	48,412	2,863	19,862	10,944	
240	Moline, Ill	8,480	1,436		525	24,699		2,376	71,445		863		
241	Sheboygan, Wis	60,405	27,026	13,475	7,039	27,340			30,809	2,268	12,691	15,768	
242	Waltham, Mass	58,259	3,194	10,293	16,060	35,480		1,113	30,609	1,859	16,724	10,601	
243	Newport, R. I	83,206	564	8,055	9,068	45,211		85	64,135	640	40,083	22,727	319
244	Muskogee, Okla	35,815		2,472		23,109		4,728	59,489		1,500		5,000
245	Newburgh, N. Y	49,415	100	19,449	6,203	35,314		1,969	84,895		7,288	52,046	13,243
246	La Crosse, Wis	14,532	15,176	360	2,517	24,464		3,090	3,449		3,449		
247	Lynchburg, Va	38,957	4,196			23,114			67,446		1,500	9,800	1,600
248	Colorado Springs, Colo	48,751	149	2,481	1,188	34,067		20,732	1,785		1,785		

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION				
		Hospitals		Corrections										
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers	Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees	Quasi productive park enterprises
	Grand total	$27,671,956	$6,462,923	$9,121,423	$3,256,360	$1,618,807	$521,372,983	$504,507,975	$16,865,008	$43,548,822	$4,239,964	$9,513,152	$28,478,170	$1,317,536
	Group I	16,710,582	3,305,512	6,528,541	2,288,484	1,267,108	247,156,574	239,084,983	8,071,591	23,621,568	3,175,178	5,030,863	14,637,890	777,637
	Group II	4,037,011	2,905,174	1,783,940	653,238	242,379	58,830,143	56,578,819	2,251,324	5,277,016	607,976	1,062,047	3,371,662	235,331
	Group III	3,498,427	173,817	533,863	253,233	66,176	101,921,611	98,823,914	3,097,697	7,753,592	349,182	1,763,786	5,421,230	219,394
	Group IV	2,413,971	38,729	161,869	31,491	16,549	69,161,679	67,097,416	2,064,263	4,258,553	51,804	1,052,229	3,134,386	20,134
	Group V	1,011,965	39,691	113,210	29,914	26,595	44,302,976	42,922,843	1,380,133	2,638,093	55,824	604,227	1,913,002	65,040
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$7,906,336		$2,211,111		$107,953	$98,865,913	$96,809,749	$2,056,164	$6,204,177	$1,458,594	$327,380	$4,418,203	
2	Chicago, Ill	1,517,609	$107,134	749,156	$577,271	301,426	36,788,218	35,708,762	1,079,456	5,627,596	488,858	1,817,824	3,227,941	$92,973
3	Philadelphia, Pa	1,379,573	1,225,140	929,959	816,568	191,421	21,070,639	20,584,445	486,194	2,465,025	398,656	478,303	1,588,066	
4	Detroit, Mich	689,497	129,769	761,577	119,452	91,505	14,556,588	13,591,011	965,577	1,837,258	69,808	432,442	723,921	611,087
5	Cleveland, Ohio	609,108	173,303	228,236	120,047	55,828	13,176,852	12,362,974	813,878	326,479	1,850	54,904	268,477	1,248
6	St. Louis, Mo	748,582	555,587	209,495	167,624	46,542	8,274,970	7,937,004	337,966	1,177,761	262,147	259,068	646,730	9,816
7	Baltimore, Md	173,822	730,813	115,244	164,777	21,422	7,045,185	6,716,185	329,000	792,442	6,786	207,478	578,178	
8	Boston, Mass	1,394,029		244,983	24,877	186,537	13,078,968	12,416,735	662,233	2,174,340	127,053	622,676	1,424,611	
9	Los Angeles, Calif	741,688	65,256	208,747	104,599	62,617	12,227,466	11,767,059	460,407	640,291	59,817	267,320	313,154	
10	Pittsburgh, Pa		193,787	391,870	99,759	85,176	9,192,281	8,717,432	474,849	619,150	140,507	202,360	276,283	
11	San Francisco, Calif	543,916	93,272	181,536	58,873	67,490	5,078,804	4,919,171	159,633	746,447	36,249	183,702	463,983	62,513
12	Buffalo, N. Y.	1,006,422	31,451	296,627	34,637	49,191	7,800,690	7,554,456	246,234	1,010,602	124,853	177,406	708,343	

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

13	Milwaukee, Wis	$257,974	$412,612	$249,415	$42,078	$44,902	$6,734,019	$6,479,768	$254,251	$905,919	$262,701	$95,956	$513,397	$33,865
14	Washington, D. C	313,103	1,110,840	636,544	108,359	5,871	5,803,348	5,658,294	145,054	927,114	122,384	109,671	695,059	
15	Newark, N. J	635,229	637,939	198,899	148,449	36,065	7,180,101	6,962,917	217,184	567,622	29,172	76,309	462,141	
16	Minneapolis, Minn	460,494	16,122	78,764	42,094	26,870	6,188,916	5,849,486	339,430	716,358	48,801	154,166	339,988	173,403
17	Cincinnati, Ohio	510,296	217,941	71,109	40,525	40,336	6,131,218	5,927,514	203,704	107,599		19,448	88,151	
18	New Orleans, La	17,625	38,486	123,185	29,604		3,770,471	3,687,453	83,018	205,109	24,223	40,728	140,158	
19	Kansas City, Mo	565,967	164,259	195,332	126,255	39,014	4,930,060	4,711,097	218,963	189,037	36,865	119,239	32,933	
20	Indianapolis, Ind	282,131	66,687	485	12,263	8,875	4,527,744	4,296,728	231,016	489,929	20,000	137,479	332,450	
21	Rochester, N. Y	92,096	24,980	85,399		12,795	5,319,938	5,155,874	164,064	517,409	42,710	166,704	307,995	
22	Seattle, Wash	190,605	5,803	68,484	81,563	1,860	4,521,817	4,269,748	252,069	273,743	21,120	80,677	143,883	28,063
23	Jersey City, N. J	711,491	209,505	76,324	22,048	25,791	3,722,511	3,579,940	142,571	377,177		61,670	315,507	

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

24	Portland, Oreg	$12,689		$16,880			$3,530,032	$3,530,032		$300,886	$7,320	$131,469	$162,097	
25	Denver, Colo	228,472		69,996	$19,363	$13,200	3,777,911	3,637,876	$140,035	531,963	46,215	59,763	425,985	
26	Toledo, Ohio	62,783		45,341			3,616,820	3,456,244	160,576	400,817	15,519	17,560	367,738	
27	Columbus, Ohio	3,024		11,444		1,980	2,893,672	2,848,400	45,272	73,335		28,411	44,924	
28	Louisville, Ky	218,597		34,190	101,924		2,361,085	2,237,407	123,678	176,909		8,986	167,923	
29	Providence, R. I	127,000					2,816,606	2,781,606	35,000	251,383	14,035	50,616	168,932	$17,800
30	St. Paul, Minn	147,357		41,609			3,039,676	2,855,155	184,521	327,963	30,695	76,370	131,931	88,967
31	Oakland, Calif			1,010	2,488		3,708,859	3,583,217	125,642	346,830	20,001	136,951	158,527	31,351
32	Atlanta, Ga	350,877		47,238			1,859,126	1,775,782	83,344	120,134	7,740	31,254	78,945	2,195
33	Akron, Ohio	54,450		18,090			2,640,833	2,605,018	35,785	29,544		200	29,344	
34	Omaha, Nebr						3,012,591	2,940,257	72,334	193,326	2,500	44,236	146,590	
35	Birmingham, Ala	3,700		21,376			1,623,446	1,573,112	50,334	67,674	3,886	27,116	36,672	
36	Worcester, Mass	475,297			3,441		2,875,376	2,765,744	109,632	155,657		46,914	102,404	6,339
37	Syracuse, N. Y	117,620	$7,486		1,032	3,787	2,179,776	2,104,835	74,941	165,246	10,438	14,478	140,330	
38	Richmond, Va	95,530	3,302	8,359	9,093		1,712,042	1,712,042		100,152	300	16,783	83,069	
39	San Antonio, Tex	42,399		11,546		260	1,144,197	1,120,351	23,846	150,232	11,357	34,713	104,162	
40	Dallas, Tex	120,469		16,559			2,083,165	2,060,909	22,256	172,447	8,753	31,320	132,374	
41	New Haven, Conn	18,240	43,209		8,082	7,779	2,283,241	2,202,360	80,881	228,682	3,012	16,176	209,494	
42	Memphis, Tenn	291,741			30,272		1,481,698	1,421,682	60,016	261,866	32,218	66,921	162,727	
43	Dayton, Ohio	70,000		52,129			1,847,541	1,745,313	102,228	82,335		29,273	53,062	
44	Norfolk, Va	7,340	81	27,156			1,387,489	1,353,572	33,917	64,753		8,901	55,852	
45	Houston, Tex	53,143		14,740	7,800		1,756,127	1,724,595	31,532	119,627	10,770	34,730	74,127	
46	Youngstown, Ohio	4,256				1,980	2,004,909	1,937,919	66,990	95,307		8,817	79,133	7,357
47	Grand Rapids, Mich			3,805			2,295,629	2,192,771	102,858	146,803	13,466	15,747	117,590	
48	Springfield, Mass	5,701			1,263		2,586,170	2,494,059	92,111	287,928	16,351	54,819	216,758	
49	Bridgeport, Conn	35,357	44,862			3,000	1,829,435	1,730,247	99,188	137,975		33,831	104,144	
50	Fort Worth, Tex	17,595					1,289,010	1,271,158	17,852	146,448	5,908	82,580	57,960	
51	Scranton, Pa						1,590,274	1,562,493	27,781	89,876	20,795	32,447	36,634	
52	Paterson, N. J	59,725					1,857,563	1,800,979	56,584	102,485		28,908	73,577	
53	Hartford, Conn	944	36,199			10,729	2,202,876	2,157,876	45,000	223,189	9,542	47,510	129,998	36,139

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION				
		Hospitals		Corrections										
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers	Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees	Quasi productive park enterprises
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa	$79,280					$2,239,380	$2,168,736	$70,644	$92,701	$2,890	$25,705	$64,106	
55	New Bedford, Mass				$265		1,710,820	1,652,903	57,917	132,367		39,945	92,422	
56	Trenton, N. J						1,715,359	1,659,486	55,873	87,930		19,803	68,127	
57	Salt Lake City, Utah	7,587		$12,977	9,775	$2,870	1,867,511	1,809,480	58,031	171,444	6,878	61,885	102,681	
58	Camden, N. J	50,000	$5,728				1,593,837	1,560,084	33,753	59,754	1,143	15,512	43,099	
59	Nashville, Tenn	95,252		11,354	11,907	7,860	689,932	661,206	28,726	122,582	2,500	15,195	104,887	
60	Fall River, Mass	113,381					1,646,390	1,588,615	57,775	99,425		13,840	85,585	
61	Albany, N. Y	89,192	21,702	1,099	2,705	1,200	1,234,186	1,194,186	40,000	126,875	3,077	14,468	109,330	
62	Wilmington, Del	10,500					1,013,012	981,343	31,669	73,176	939	12,162	60,075	
63	Kansas City, Kans	1,987		7,557		1,500	1,157,004	1,138,573	18,431	68,533		7,088	61,445	
64	Lowell, Mass				1,394		1,442,170	1,405,092	37,078	66,435		25,994	40,441	
65	Flint, Mich	147,567					1,356,662	1,328,706	27,956	63,434		30,762	32,672	
66	Erie, Pa	500					1,292,422	1,259,472	32,950	21,361	2,119	361	18,881	
67	Cambridge, Mass	103,062					1,336,343	1,278,507	57,836	165,819		25,422	140,397	
68	Reading, Pa						998,992	972,159	26,833	89,382	14,862	24,058	50,462	
69	Yonkers, N. Y	47,536				2,685	2,148,822	2,122,822	26,000	71,395		9,529	61,866	
70	Duluth, Minn			9,780		4,305	1,646,678	1,599,750	46,928	76,387		34,108	42,279	
71	Spokane, Wash	5,438		17,799	2,881		1,695,254	1,634,589	60,665	110,239	6,830	28,226	72,033	$3,150
72	Elizabeth, N. J	30,000	45				1,251,723	1,216,835	34,888	57,935		22,460	35,475	
73	Utica, N. Y	69,939	11,203		18,952	3,041	1,284,994	1,215,386	69,608	80,899		20,545	60,354	
74	Lynn, Mass	400			3,745		1,163,787	1,115,123	48,664	119,377		28,806	90,571	
75	Tacoma, Wash			15,264	16,851		1,303,106	1,257,974	45,132	130,739	15,824	27,751	61,068	26,096
76	Jacksonville, Fla	22,500		16,535			846,052	819,846	26,206	113,631	1,299	42,361	69,971	

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

77	Oklahoma City, Okla			$15,401			$1,606,502	$1,577,637	$28,865	$122,727	$2,386	$2,119	$118,222	
78	Canton, Ohio	$9,254		9,889			1,114,190	1,100,416	13,774	15,935	756	1,558	13,621	
79	Somerville, Mass	7,441			$1,007		1,041,515	989,305	52,210	95,196		16,703	78,493	
80	Schenectady, N. Y	10,860				$1,321	1,388,763	1,363,763	25,000	48,515		12,021	36,494	
81	Waterbury, Conn	2,365	$18,735			2,723	1,585,385	1,545,011	40,374	83,928	4,638	17,688	61,602	
82	Tulsa, Okla			19,049			1,230,895	1,208,975	21,920	89,939			89,939	
83	Lawrence, Mass				2,163		1,103,700	1,056,389	47,311	65,242		20,752	44,490	
84	Fort Wayne, Ind						1,290,580	1,227,105	63,475	72,706		12,253	58,689	$1,764
85	El Paso, Tex	17,749		18,110			949,358	927,596	21,762	85,871	3,684	8,091	74,096	
86	Evansville, Ind	8,000					966,705	904,035	62,670	101,880		8,591	93,289	
87	Savannah, Ga	15,645					346,807	320,183	26,624	43,299		2,585	40,714	
88	Knoxville, Tenn	165,650					760,010	738,290	21,720	15,067			15,067	
89	Allentown, Pa						817,426	799,926	17,500	29,878		7,911	21,967	
90	San Diego, Calif	28,846					1,467,446	1,403,886	63,560	232,910	15,748	51,264	165,898	
91	Bayonne, N. J	80,914					1,412,838	1,371,113	41,725	38,894		4,436	34,458	
92	Manchester, N. H						684,916	647,310	37,606	46,952		6,718	40,234	
93	Harrisburg, Pa	4,550					998,284	988,284	10,000	58,173		10,436	47,737	
94	Peoria, Ill	478		176			942,942	895,513	47,429	117,287		10,686	106,601	
95	Wichita, Kans						1,137,876	1,117,041	20,835	88,759	3,499	3,889	69,960	11,411
96	St. Joseph, Mo			7,120			759,216	725,245	33,971	46,863		5,492	41,371	
97	Sioux City, Iowa						1,196,791	1,154,176	42,615	73,658	3,549	13,346	56,763	
98	South Bend, Ind	25,000					1,433,774	1,384,478	49,296	112,067		26,289	85,778	
99	Wilkes-Barre, Pa						843,227	843,227		40,916		6,029	34,887	
100	Binghamton, N. Y	200,066		2,058	4,103	2,458	940,331	920,126	20,205	60,303		1,750	58,553	
101	Portland, Me						868,540	849,042	19,498	61,446		18,853	42,593	
102	Rockford, Ill	2,025					1,023,000	983,332	39,668	49,166		5,833	43,333	
103	Troy, N. Y	47,460	8,144				830,386	818,386	12,000	42,527		11,190	31,337	
104	Charleston, S. C	102,298		4,819	6,815		430,430	430,330	100	51,119		8,142	42,977	
105	Little Rock, Ark	37,833					600,432	589,765	10,667	8,255			8,255	
106	Johnstown, Pa			2,777	700		881,811	881,811		22,086		13,220	8,866	
107	Sacramento, Calif	9,804					1,370,473	1,338,924	31,549	139,625	6,404	51,685	81,536	
108	East St. Louis, Ill						646,164	632,106	14,058	65,033		8,069	56,964	
109	Brockton, Mass	22,500					882,600	854,600	28,000	28,199		10,115	18,084	
110	Terre Haute, Ind	7,200					1,000,237	962,866	37,371	61,694			61,694	
111	Saginaw, Mich	13,202					955,677	909,682	45,995	25,181		8,307	16,874	
112	Gary, Ind						918,005	869,045	48,960	114,588		1,497	113,091	
113	Pawtucket, R. I	10,556		674			706,613	679,486	27,127	24,801		4,232	20,569	
114	Hoboken, N. J	40,290					1,237,558	1,207,696	29,862	83,352		43,976	39,376	
115	Long Beach, Calif	3,766					1,298,402	1,233,459	64,943	103,675		71,034	32,641	
116	Passaic, N. J	10,000					964,233	935,135	29,098	26,306		11,852	14,454	
117	Springfield, Ohio	108,607					659,967	651,057	8,910	26,620			26,620	
118	Chester, Pa	5,000		6,326			519,075	516,950	2,125	9,463	297		9,166	
119	Hamtramck, Mich	8,925					450,228	443,641	6,587	2,018		2,018		
120	Altoona, Pa						666,589	666,589		6,921		6,921		
121	Racine, Wis						877,147	842,624	34,523	80,679		20,010	53,710	6,959

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION				
		Hospitals		Corrections			Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees	Quasi productive park enterprises
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers								
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
122	Lansing, Mich	$3,941				$600	$769,839	$750,247	$19,592	$48,558	$927	$4,226	$43,405	
123	New Britain, Conn	5,196	$11,850			2,500	847,714	817,714	30,000	34,138		6,775	27,363	
124	Mobile, Ala	23,320			$655		451,049	450,449	600	21,694		450	21,244	
125	Berkeley, Calif	1,817					1,162,425	1,111,542	50,883	73,625		43,319	30,306	
126	Springfield, Ill			$4,935			777,761	744,896	32,865	83,479		55,019	28,460	
127	Holyoke, Mass				917		885,321	851,281	34,040	80,951		52,610	28,341	
128	Highland Park, Mich	264,872		1,574			1,052,526	1,023,171	29,355	38,358		18,338	20,020	
129	Davenport, Iowa						836,567	806,647	29,920	63,405	5,601	18,379	39,425	
130	Chattanooga, Tenn	114,604		25	11,000	1,784	456,317	433,407	22,910	34,009		3,669	30,340	
131	Bethlehem, Pa	1,000					631,313	630,313	1,000	8,096		8,096		
132	Lincoln, Nebr	2,188					999,299	974,163	25,136	51,911		13,187	38,724	
133	Niagara Falls, N. Y						854,431	839,117	15,314	30,484		7,035	23,449	
134	Covington, Ky	2,400		7,196			319,878	310,787	9,091	15,775		417	15,358	
135	Haverhill, Mass	136,417			831		668,370	632,606	35,764	47,715		14,253	33,462	
136	Portsmouth, Va	6,000		6,601		595	357,092	354,092	3,000	4,705		3,311	1,394	
137	Huntington, W. Va			5,467			807,692	798,343	9,349	16,411		100	16,311	
138	East Orange, N. J	4,000					893,292	844,413	48,879	40,950		23,185	17,765	
139	Macon, Ga	136,450					267,476	261,871	5,605	24,957		7,489	17,468	
140	Wheeling, W. Va			7,007			546,034	532,380	13,654	10,992		9,989	1,003	
141	Cicero, Ill						465,990	455,569	10,421	2,017			2,017	
142	Roanoke, Va	3,660		15,766			493,992	477,047	16,945	11,859		150	11,709	
143	Tampa, Fla	79,695			2,400		535,368	515,570	19,798	28,127		10,000	18,127	
144	Lancaster, Pa						412,638	409,638	3,000	8,295		1,300	6,995	
145	Winston-Salem, N. C	106,483		4,337		3,262	397,428	389,833	7,595	5,347		5,047	300	

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146	Shreveport, La			7,200	900		402,167	395,026	7,141	15,886		4,598	11,288
147	Jackson, Mich	124,405		149			595,396	577,520	17,876	48,575		2,275	46,300
148	Augusta, Ga	207,034		11,652			499,738	499,438	300	21,019		4,437	16,582
149	Fresno, Calif						1,142,530	1,142,530		72,967		28,498	44,469
150	Quincy, Mass	101,172					760,297	731,667	28,630	58,753		10,222	48,531
151	Pasadena, Calif	1,054					1,388,065	1,326,325	61,740	157,822	1,915	13,210	142,697
152	Topeka, Kans			3,561			689,841	679,528	10,313	53,924	2,400	16,535	34,989
153	Atlantic City, N. J	80,000					1,309,812	1,270,806	39,006	113,781		99,043	14,738
154	Kalamazoo, Mich	1,259					753,365	719,294	34,071	20,233		2,537	17,696
155	Lakewood, Ohio	720					908,199	865,062	43,137	15,360		2,050	13,310
156	Malden, Mass						594,246	557,522	36,724	70,295		12,930	57,365
157	Charlotte, N. C					1,306	421,167	412,046	9,121	4,361		1,989	2,372

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

158	Cedar Rapids, Iowa						$755,822	$734,021	$21,801	$31,308	$5,044	$4,037	$22,227
159	Wichita Falls, Tex	$6,635					338,037	330,836	7,201	9,323			9,323
160	York, Pa	500					494,133	492,458	1,675	18,242		8,134	10,108
161	Elmira, N. Y	24,181	$3			$3,460	545,113	525,923	19,190	26,916	248	5,654	21,014
162	Newton, Mass				$435		1,101,422	1,033,259	68,163	151,061		62,047	89,014
163	Bay City, Mich	22,049					672,557	647,260	25,297	19,805			19,805
164	McKeesport, Pa			$644			697,049	688,049	9,000	14,250		6,934	7,316
165	New Castle, Pa		6,326	1,330			605,657	590,262	15,395	4,974		275	4,699
166	Decatur, Ill						514,871	494,104	20,767	21,760		208	21,552
167	Oak Park, Ill						763,997	741,999	21,998	48,638		21,389	27,249
168	Chelsea, Mass				1,035		589,961	570,491	19,470	45,249		17,068	28,181
169	Kenosha, Wis						687,276	660,477	26,799	43,830		11,775	32,055
170	Hammond, Ind						734,437	707,981	26,456	40,629		3,910	36,719
171	Galveston, Tex	234,244		2,560			240,283	240,283		16,323		4,898	11,425
172	Mount Vernon, N. Y	6,557				1,830	1,113,812	1,077,971	35,841	22,846		7,114	15,732
173	Beaumont, Tex			617			316,727	316,727		38,672	232	1,753	36,687
174	Woonsocket, R. I	2,658		19			326,019	320,493	5,526	8,395		4,582	3,813
175	Pittsfield Mass	633			508		614,044	592,044	22,000	16,541		4,228	12,313
176	Perth Amboy, N. J	4,000	420				492,018	477,087	14,931	11,484		4,497	6,987
177	Montgomery, Ala			3,916			202,878	196,574	6,304	18,298	1,467	4,724	12,107
178	Stockton, Calif	14,011					755,591	718,531	37,060	78,441		38,525	39,916
179	Medford, Mass						576,243	561,488	14,755	41,857		5,409	36,448
180	Lima, Ohio	2,689		1,615			431,422	423,969	7,453	4,070			4,070
181	Charleston, W. Va			8,058			511,495	504,702	6,793	1,530		1,515	15
182	Lexington, Ky	18,000		22,592			347,232	341,205	6,027	23,489		3,861	19,628
183	Greensboro, N. C	22,164		4,278			302,952	294,902	8,050	1,708			1,708
184	Pueblo, Colo						490,247	482,104	8,143	45,950	1,808	1,763	42,379
185	Salem, Mass	6,752			2,009		465,601	438,424	27,177	80,801		8,988	71,813
186	Madison, Wis	17,689					775,549	741,175	34,374	68,170	23,759	699	43,712
187	Everett, Mass	2,028			276		624,017	593,469	30,548	55,953		10,221	45,732

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION				
		Hospitals		Corrections										
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers	Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees	Quasi productive park enterprises
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
188	Butte, Mont	$1,800			$3,171		$407,798	$386,391	$21,407	$7,911		$4,326	$3,585	
189	Fitchburg, Mass	86,641			590		516,018	500,683	15,335	31,456		19,474	11,982	
190	East Chicago, Ind						476,541	452,355	24,186	50,361			50,361	
191	San Jose, Calif						761,825	748,040	13,785	33,473		17,086	16,387	
192	Williamsport, Pa		$17,049	$152			428,632	423,434	5,198	16,388		3,094	13,294	
193	West Hoboken, N. J	7,000					494,158	481,393	12,765	10,413		6,690	3,723	
194	Evanston, Ill	950					802,774	766,700	36,074	31,765		15	31,750	
195	Hamilton, Ohio	10,856		1,388		$360	342,658	336,579	6,079	23,910		893	23,017	
196	Brookline, Mass						644,621	580,422	64,199	212,780		52,136	160,644	
197	Jamestown, N. Y	91,686					576,359	576,359		21,158		5,811	15,347	
198	Springfield, Mo	1,466					445,328	427,535	17,793	27,100	$3,244	398	23,458	
199	Waco, Tex	6,669		1,091			499,985	487,162	12,823	43,751			43,751	
200	Muskegon, Mich						622,314	586,906	35,408	26,944	10,825	6,136	9,983	
201	Lorain, Ohio						498,979	488,487	10,492	19,435		989	18,446	
202	Muncie, Ind	696					547,807	531,773	16,034	17,516	479		17,037	
203	Pontiac, Mich	59,597					618,605	618,605		5,639		3,703	1,936	
204	Chicopee, Mass				937	1,627	458,072	441,579	16,493	9,128		6,142	2,986	
205	Joliet, Ill						584,817	565,112	19,705	11,056		1,270	9,786	
206	Columbia, S. C	7,239		207	6,797		285,458	284,458	1,000	13,273		4,413	8,860	
207	Superior, Wis						598,243	576,256	21,987	21,755	62	1,275	20,418	

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208	Dubuque, Iowa						389,891	374,751	15,140	39,336		8,380	30,956	
209	Battle Creek, Mich	2,000					540,550	517,756	22,794	24,259	3,577	994	19,688	
210	Aurora, Ill					7,244	407,198	390,499	16,699	27,935		5,316	22,619	
211	Waterloo, Iowa						623,683	596,328	27,355	12,040	280	3,384	8,376	
212	New Rochelle, N. Y	6,295				1,575	884,948	859,558	25,390	82,211		2,109	51,410	28,692
213	Stamford, Conn	8,878	7,741			1,139	567,001	542,001	25,000	34,636		6,260	28,376	
214	Taunton, Mass						428,650	416,294	12,356	18,743		6,122	12,621	
215	Council Bluffs, Iowa						432,140	419,140	13,000	20,628	655	2,993	16,980	
216	Portsmouth, Ohio	28,198		341			386,069	381,486	4,583	3,984		50	3,934	
217	Rock Island, Ill						356,044	344,384	11,660	14,818		255	14,563	
218	Poughkeepsie, N. Y		364			710	433,919	415,471	18,448	35,667		5,554	30,113	
219	Quincy, Ill			9,456			356,434	345,846	10,588	27,440		3,366	24,074	
220	Austin, Tex	66,046		759		510	337,639	337,639		30,619		21,058	9,561	
221	Auburn, N. Y		5,962		24	1,123	427,753	419,953	7,800	12,183		2,243	9,940	
222	New Brunswick, N. J						515,502	500,347	15,155	16,783		3,458	13,325	
223	Easton, Pa						432,043	415,946	16,097	14,276		4,297	9,979	
224	Newport News, Va	4,086		20,944	522	1,800	270,084	269,509	575	1,495		84	1,411	
225	Danville, Ill						308,747	296,174	12,573	18,242			18,242	
226	Ogden, Utah			2,159			506,387	495,603	10,784	19,531		4,018	15,513	
227	Wilmington, N. C	17,400					275,069	271,742	3,327	2,761		1,090	1,671	
228	Hazleton, Pa						394,474	385,472	9,002	253		175	78	
229	Orange, N. J	6,550					502,588	502,588		15,042		9,733	5,309	
230	Kokomo, Ind						323,556	318,790	4,766	22,380		242	22,138	
231	Amsterdam, N. Y					1,000	412,966	406,466	6,500	503		449	54	
232	Petersburg, Va	5,000					237,373	237,373		9,118		2,365	6,753	
233	Pensacola, Fla	962					160,769	160,529	240	48,045		26,501	21,544	
234	Norristown, Pa						280,870	278,488	2,382	7,075		450	6,625	
235	Lewiston, Me						188,500	181,452	7,048	8,242		5,610	2,632	
236	Oshkosh, Wis						521,634	494,911	26,723	38,052	2,091	13,148	21,846	967
237	Green Bay, Wis						388,794	371,874	16,920	54,514	1,328	661	18,384	34,141
238	Columbus, Ga	76,064		4,782			258,183	253,235	4,948	13,479		4,140	9,339	
239	Watertown, N. Y		277		13,437	1,029	394,116	382,218	11,898	16,743		3,445	13,298	
240	Moline, Ill	70,582					377,611	359,652	17,959	16,646		3,234	13,412	
241	Sheboygan, Wis	82					378,835	367,134	11,701	20,137		3,346	16,791	
242	Waltham, Mass	1,252			173		363,989	339,975	24,014	57,739		9,680	48,059	
243	Newport, R. I			366			356,262	345,052	11,210	24,925		10,549	14,376	
244	Muskogee, Okla	36,861		16,128			454,999	439,642	15,357	24,729		1,597	23,132	
245	Newburgh, N. Y	9,500	1,549			1,269	352,271	345,487	6,784	25,104	500	2,195	22,291	118
246	La Crosse, Wis						447,429	426,558	20,871	29,593		7,212	22,381	
247	Lynchburg, Va	42,819		9,808		1,919	297,818	297,818		24,624		8,110	15,392	1,122
248	Colorado Springs, Colo						582,734	569,205	13,529	77,838	225	32,295	45,318	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	IX.—MISCELLANEOUS										
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed expenses	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	Grand total	$58,277,606	$9,655,813	$7,477,909	$9,258,631	$4,112,727	$8,775,399	$1,927,946	$1,876,238	$2,662,618	$1,196,085	$1,856,582	$9,477,658
	Group I	39,120,373	6,865,521	4,685,893	5,265,023	3,479,215	7,113,879	928,040	1,667,775	1,235,330	525,403	905,683	6,448,611
	Group II	5,199,406	1,174,172	1,000,384	642,043	222,746	564,694	219,236	81,434	245,915	175,147	169,490	704,145
	Group III	7,551,621	1,028,265	1,100,342	1,751,302	178,184	523,634	404,004	97,711	718,710	201,604	475,408	1,072,457
	Group IV	3,713,840	355,155	463,462	898,805	120,552	314,997	195,178	13,833	256,707	224,570	138,875	731,706
	Group V	2,692,366	232,700	227,828	701,458	112,030	258,195	181,488	15,485	205,956	69,361	167,126	520,739
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$18,553,494	$3,893,615	$2,651,891	$2,051,425	$2,155,884	$4,503,062	$290,131	$156,611	$332,577	$7,368	$297,639	$2,163,291
2	Chicago, Ill	4,798,870	1,763,342	628,634	415,945	544,810	620,978	5,391	104,817	99,525	25,483	4,693	585,252
3	Philadelphia, Pa	5,565,913	100,210	210	1,403,550	195,598	162,328	77,148	1,082,814	341,521	6,276	----------	2,196,258
4	Detroit, Mich	1,367,747	149,237	143,714	50,904	----------	474,070	47,501	----------	5,948	5,481	270,626	220,266
5	Cleveland, Ohio	1,588,149	178,662	180,535	813,719	6,339	184,503	73,524	357	----------	14,527	55,863	80,120
6	St. Louis, Mo	523,058	----------	105,958	----------	----------	----------	----------	71,296	27,636	----------	97,997	220,171
7	Baltimore, Md	684,883	33,560	141,974	56,710	74,614	----------	----------	13,550	53,008	117,360	----------	194,107
8	Boston, Mass	2,419,901	207,528	260,315	208,021	283,729	679,430	336,363	177,300	114,373	61,145	----------	91,697
9	Los Angeles, Calif	524,009	83,945	57,548	----------	1,496	----------	939	482	116,236	136,543	45,823	80,997
10	Pittsburgh, Pa	1,077,414	159,581	26,853	203,243	99,046	62,276	28,875	50,284	36,204	3,318	133,042	274,692
11	San Francisco, Calif	989,576	167,391	271,037	----------	117,699	249,393	5,550	9,898	26,034	79,829	----------	62,745
12	Buffalo, N. Y	1,027,359	128,450	217,224	61,506	----------	177,839	62,618	366	32,268	68,073	----------	279,015

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

13	Milwaukee, Wis	$544,452	$114,864	$109,770	$49,443		$91,650	$23,069	$5,613	$52,288	$29,886	$29,838	$38,051
14	Washington, D. C	559,308	196,862	98,555	46,807			7,373		4,725	1,742	27,271	175,973
15	Newark, N J	500,000	[1] 239,176	64,476		$27,877	84,211	1,806	11,910		4,336	1,981	64,227
16	Minneapolis, Minn	365,346	39,670	111,788	89,696	33,294		993	17,670	2,611	36,910		32,714
17	Cincinnati, Ohio	996,327	189,363	174,043	250,513		160,162	52,812	17,177	11,585	23,248	18,792	98,632
18	New Orleans, La	172,912	48,828	66,046	34,794			1,229	2,287		5,011		14,717
19	Kansas City, Mo	172,044		37,901			10,644		6,363	37,604	4,049	31,814	43,669
20	Indianapolis, Ind	320,243	57,163	48,535	42,907			26,080	3,386	10,001	23,847	59,684	48,640
21	Rochester, N. Y	650,896	45,740	74,582	127,001	155,748	66,969	44,495	20	95,065	28,428		12,848
22	Seattle, Wash	390,014	53,762	71,033	882	1,121	94,239	54,695	17,008	32,036	17,710	110	44,368
23	Jersey City, N. J	527,864	188,744	140,605		4,706	56,819	6,684					130,306

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

24	Portland, Oreg	$169,675	$21,833	$43,175	$8,941	$10,705		$1,570	$21,642	$2,688	$13,221	$7,579	$38,321
25	Denver, Colo	368,915	68,662	70,440	51,417		$56,770	1,500	4,120	4,572	30,527	1,496	79,411
26	Toledo, Ohio	180,931	44,118	53,295	40,063				223	19,104			24,128
27	Columbus, Ohio	388,489	42,521	43,668	228,081	1,010			512	6,796		13,723	52,178
28	Louisville, Ky	207,674	40,854	29,246					1,377	4,460	1,824	81,380	48,533
29	Providence, R. I	207,642	78,036	95,873	15,612	201		1,332	421	5,000	566		10,601
30	St. Paul, Minn	278,626	55,675	65,381	46,610	1,320			4,943	4,410	2,989	55,781	41,517
31	Oakland, Calif	79,415	26,099	29,457		444					7,008	2,166	14,331
32	Atlanta, Ga	157,451	11,673	5,662	3,653	8,210				3,756	22,072	94,812	7,613
33	Akron, Ohio	281,981	24,510	25,589	217,717				216			2,317	11,632
34	Omaha, Nebr	173,092	36,985	56,054	36,872	4,797			372	18,106	2,122		17,784
35	Birmingham, Ala	79,066	1,703	6,950					2,548	2,996	2,000	18,878	43,991
36	Worcester, Mass	280,955	16,763	24,009	72,624	24,643	78,737	39,314	24	19,966	282		4,593
37	Syracuse, N. Y	377,947	43,706	49,456	111,903			30,366	208	128,521	4,000		9,787
38	Richmond, Va	84,630	13,596	4,964	11,976	10,203	4,680	5,250	120	868	11,312	21,661	
39	San Antonio, Tex	35,983	[2] 16,023							5,650			14,310
40	Dallas, Tex	26,066	5,772	6,582						4,088			9,624
41	New Haven, Conn	128,126	29,313	27,067	10,605	766	20,348		5,204	838			33,985
42	Memphis, Tenn	39,035	4,559	14,361	2,915					2,510			14,690
43	Dayton, Ohio	174,990	26,974	21,694	101,056				298	6,640		1,549	16,779
44	Norfolk, Va	95,908	4,917	999	9,439			600	30,160		29,155	4,638	16,000
45	Houston, Tex	68,277							487		21,802		45,988
46	Youngstown, Ohio	380,569	28,154		141,360				266	210,789			
47	Grand Rapids, Mich	52,248	4,982	9,710	17,306			160		7,032	120		12,938
48	Springfield, Mass	263,724	13,823	14,691	66,952	175	26,114	42,251	525		741		98,452
49	Bridgeport, Conn	165,729	24,214	27,375			9,346	1,120	2,514	9,674		84,573	6,913
50	Fort Worth, Tex	22,728							967	12,254	375		9,132
51	Scranton, Pa	232,444			96,759	1,800			464	7,081			126,340
52	Paterson, N. J	130,969	28,814	58,482				968	335	1,276	3,846	2,000	35,248
53	Hartford, Conn	124,557	15,163	23,154	10,683	1,785	13,118		3,567	3,818	10,167	26,407	16,695

[1] Includes payments as pensions to fire department, not shown separately on city records.

[2] Includes pensions for fire department.

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	IX.—MISCELLANEOUS										
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed expenses
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
54	Des Moines, Iowa	$80,873	$20,388	$15,993	$6,714					$7,923			$29,855
55	New Bedford, Mass	199,704	13,691	7,971	39,690	$4,988	$71,917	$55,244		6,203			
56	Trenton, N. J	54,283	25,138	28,279					$866				
57	Salt Lake City, Utah	49,417		300	8,657					6,130	$7,175		27,155
58	Camden, N. J	99,205	31,494	32,340		1,750		181	2,199		447	$22,427	8,367
59	Nashville, Tenn	56,871	14,354	8,222	5,062							15,888	13,345
60	Fall River, Mass	61,301						42,325		14,831	10		4,135
61	Albany, N. Y	184,835	29,079	27,444	65,596	1,581		7,313	959	48,279			4,584
62	Wilmington, Del	32,301	16,070		9,745				152	1,529	1,134		3,671
63	Kansas City, Kans	82,668	4,771	11,805		13,143				51,660			1,289
64	Lowell, Mass	246,918	11,971	13,644	37,733	3,785	92,794	37,329		11,584	2,008		36,070
65	Flint, Mich	21,291			5,318					2,203	424	6,319	7,027
66	Erie, Pa	14,552			12,670					1,882			
67	Cambridge, Mass	307,036	11,054	26,575	13,693	50,441	91,792	89,270	5	21,668	1,596	942	
68	Reading, Pa	67,283			56,327					450		4,901	5,605
69	Yonkers, N. Y	143,242	21,494	20,963	84,282				495	13,405			2,603
70	Duluth, Minn	63,150	15,172	18,198	15,626				6,356	3,392	2,132		2,274
71	Spokane, Wash	54,375	11,893	15,665	1,605				3,479	5,490	3,174	3,149	9,920
72	Elizabeth, N. J	35,618	15,817	16,634					345			2,822	
73	Utica, N. Y	107,270	11,871	25,565	46,691	2,913		784	238	15,893	1,515		1,800
74	Lynn, Mass	203,450	13,323	11,937	35,302	20,357	58,018	47,127		8,587	60		8,739
75	Tacoma, Wash	46,383	14,247	5,431	4,047				1,104		8,000		13,554
76	Jacksonville, Fla	81,753	17,086	6,042		13,167				4,708	9,800		30,950

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

77	Oklahoma City, Okla	$15,981	$1,000	$6,452						$909	$200		$7,420
78	Canton, Ohio	115,145	11,660	9,247	$91,521				$167	2,550			
79	Somerville, Mass	129,652	9,960	6,730	2,807	$31,625	$40,268	$35,926		57	218		2,061
80	Schenectady, N. Y	117,447	2,725	6,589	63,067	5,162	10,221	7,244		16,160	716	$3,460	2,103
81	Waterbury, Conn	36,043	6,760	8,988			7,386		4	2,683	600	4,867	4,755
82	Tulsa, Okla	35,546		6,412						22,000	280		6,854
83	Lawrence, Mass	148,739	7,475	6,428	25,035		41,407	32,350		4,000	9,413		22,631
84	Fort Wayne, Ind	34,898	11,154	8,279					3,512	893			11,060
85	El Paso, Tex	4,759									1,200		3,559
86	Evansville, Ind	49,221	15,223	12,619	8,294				124	8,546			4,415
87	Savannah, Ga	54,610	10,775	6,386		16,584							20,865
88	Knoxville, Tenn	16,384	7,998	1,120	1,510	3,307				2,449			
89	Allentown, Pa	48,158		2,484	34,788	915				526			9,445
90	San Diego, Calif	32,550	11,197	2,439						131	18,783		
91	Bayonne, N. J	99,494	9,609	17,137	36,040								36,708
92	Manchester, N. H	23,133	4,448	4,051	4,667	2,090		301		300			7,276
93	Harrisburg, Pa	66,406	427	1,000	50,568	1,268							13,143
94	Peoria, Ill	52,173	16,309	19,400	9,264				1,158	821	1,008		4,213
95	Wichita, Kans	26,793		13,630				100		4,104	8,959		
96	St. Joseph, Mo	24,974		5,552					5	5,291			14,126
97	Sioux City, Iowa	30,633	7,698	7,970		390			300	9,110	1,200		3,965
98	South Bend, Ind	13,221	6,792	2,786					112	269			3,262
99	Wilkes-Barre, Pa	60,003	6,327	13,500	22,833					13,707	1,000		2,636
100	Binghamton, N. Y	104,762	6,100	5,540	36,519	3,978	24,850	3,088	28	9,826	30		14,803
101	Portland, Me	137,419	8,361	12,361		850	17,587	6,306	88	383	4,204		87,279
102	Rockford, Ill	12,779	3,511	4,842	4,388				7	31			
103	Troy, N. Y	138,287	18,423	15,859	43,363	1,300	45,519	3,959		8,564	100		1,200
104	Charleston, S. C	44,382	6,472	5,922	6,405	1,500			145		2,048		21,890
105	Little Rock, Ark	14,429	5,233	1,935					97		4,120		3,044
106	Johnstown, Pa	56,180			45,441					292	118		10,329
107	Sacramento, Calif	44,470	3,891	13,563		1,236			66		4,816		20,898
108	East St. Louis, Ill	11,979	5,681	4,880								291	1,127
109	Brockton, Mass	55,452	6,190	6,946	2,774	13,657		24,150					1,735
110	Terre Haute, Ind	36,779	7,037	9,583	14,178					4,112			1,869
111	Saginaw, Mich	21,960	4,691	3,841	4,375					8,433		620	
112	Gary, Ind	17,057	554	970					102	1,224	664		13,543
113	Pawtucket, R. I	9,147	7,632	262			226	105	54		5		863
114	Hoboken, N. J	87,276	33,205	29,893					567				23,611
115	Long Beach, Calif	53,123									22,955		30,168
116	Passaic, N. J	61,746	8,550	9,913	20,733				309	1,002	13,652		7,587
117	Springfield, Ohio	82,480	6,233	7,781	51,118			3,581	213	2,006	7,200	1,281	3,067
118	Chester, Pa	59,211			41,250					1,918		9,593	6,450
119	Hamtramck, Mich	35,644										29,111	6,533
120	Altoona, Pa	37,476			34,801								2,675
121	Racine, Wis	37,106	2,501	5,946	23,458				250	1,746		1,834	1,371

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	IX.—MISCELLANEOUS										
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed expenses	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
122	Lansing, Mich	$22,119			$3,189			$86		$3,114			$15,730
123	New Britain, Conn	31,096	$1,422	$1,233			$6,540	4,885		1,950	$17	$13,074	1,975
124	Mobile, Ala	19,561								1,442	10,122		7,997
125	Berkeley, Calif	8,649		2,000					$6				6,643
126	Springfield, Ill	19,137	4,425	9,081	3,836				365	535		895	
127	Holyoke, Mass	80,580	3,775	3,910	18,251	$6,957	22,500	9,352	2	14,703			1,130
128	Highland Park, Mich	30,797								2,476		21,723	6,598
129	Davenport, Iowa	33,780	3,676	4,460						4,248		525	20,871
130	Chattanooga, Tenn	20,339	6,480	4,950	2,880			333	81	4,395	1,220		
131	Bethlehem, Pa	46,104	2,000		36,768					647			6,689
132	Lincoln, Nebr	19,367		9,165					7	10,095	100		
133	Niagara Falls, N. Y	61,136	5,618	9,199	32,089			1,112		2,749			10,369
134	Covington, Ky	7,421	954	1,152						529		148	4,638
135	Haverhill, Mass	76,984	3,059	2,447	17,429	1,294	31,560	18,623		2,572			
136	Portsmouth, Va	15,729	4,605	990	2,995	5,274			65	750	1,050		
137	Huntington, W. Va	5,842							193	2,624	14		3,011
138	East Orange, N. J	20,182	6,018	11,478					642		1,000		1,044
139	Macon, Ga	33,501			714				998			13	31,776
140	Wheeling, W. Va	14,533		859	2,605				260	7,315			3,494
141	Cicero, Ill	23,962			1,606					22,107	149		100
142	Roanoke, Va	44,237			3,128			660		5,900	90	11,045	23,414
143	Tampa, Fla	54,374		738						4,888	38,627		10,121
144	Lancaster, Pa	37,793		14,058	17,712					645	35		5,343
145	Winston-Salem, N. C	3,246								3,246			

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146	Shreveport, La	62,943	424	2,844			1,185		420	216	5,632		52,222
147	Jackson, Mich	31,805	1,375	3,582	3,078					1,210		17,406	5,154
148	Augusta, Ga	38,379	4,860	6,609	2,066				338	2,987	6,762		14,757
149	Fresno, Calif	27,603		3,113								10,867	13,623
150	Quincy, Mass	59,351	2,458	550	368	11,560	22,740	12,267	673	8,129	2		604
151	Pasadena, Calif	44,059	2,334	4,669						1,378	14,986	12,122	8,570
152	Topeka, Kans	19,240		6,818	9,254				10	477	2,500		181
153	Atlantic City, N. J	104,052	17,698	40,624					1,999	1,301	35,336		7,094
154	Kalamazoo, Mich	16,163		2,200		760		375		150	2,688		9,990
155	Lakewood, Ohio	58,433	47	864	46,951				12	8,664			1,895
156	Malden, Mass	115,138	2,125	6,393	14,689	10,845	43,008	30,375	454	200	225		6,824
157	Charlotte, N. C	11,098		240						1,022	526		9,310

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

158	Cedar Rapids, Iowa	$13,877	$3,590	$1,824						$6,026			$2,437
159	Wichita Falls, Tex	575							$62				513
160	York, Pa	7,865			$4,152				296	50			3,367
161	Elmira, N. Y	84,922	9,024	8,195	18,083	$2,144		$851		28,787		$16,949	889
162	Newton, Mass	123,211	10,575	3,650	22,985	36,162	$24,893	8,753		1,145	$48		15,000
163	Bay City, Mich	7,065			4,067					618	200		2,180
164	McKeesport, Pa	21,072		5,394	11,279					1,372	50		2,977
165	New Castle, Pa	20,316		1,812	9,774								8,730
166	Decatur, Ill	11,800	4,628	5,819						1,074	279		
167	Oak Park, Ill	38,172	3,540	6,070	2,816				5,570			20,176	
168	Chelsea, Mass	135,894	2,433	4,548	17,417	11,476	42,352	31,552		6,121	5,732		14,263
169	Kenosha, Wis	35,190	3,592	2,201	18,053				140	785		6,059	4,360
170	Hammond, Ind	12,478	720	888					15	358			10,497
171	Galveston, Tex	15,443								47		11,610	3,786
172	Mount Vernon, N. Y	72,218	6,050		49,030				19	11,177	338		5,604
173	Beaumont, Tex	4,546									994		3,552
174	Woonsocket, R. I	19,338	5,461	3,204				110		10,029	259		275
175	Pittsfield, Mass	56,844	2,756	910	13,891		7,525	12,491		1,070	987		17,214
176	Perth Amboy, N. J	68,071	8,250	5,869	11,231				300		1,749	29,056	11,616
177	Montgomery, Ala	43,303	2,140	2,640						5,434	1,020	3,943	28,126
178	Stockton, Calif	20,946	8,075	4,943						857			7,071
179	Medford, Mass	117,015	2,360	833	16,821	5,756	34,066	16,009	225	7,047			33,898
180	Lima, Ohio	18,610	1,650	922	12,170					102			3,766
181	Charleston, W. Va	20,063			1,000					3,569			15,494
182	Lexington, Ky	12,510	3,872	1,079	209				50		55		7,245
183	Greensboro, N. C	2,437								775	458		1,204
184	Pueblo, Colo	21,929	1,342	4,042	3,338					1,040			12,167
185	Salem, Mass	102,510	2,015	2,763	14,949	12,574	29,512	31,645	2,091	665			6,296
186	Madison, Wis	35,378	2,608	2,027	18,444				15	6,794			5,490
187	Everett, Mass	88,964	1,650	1,155	15,615	10,266	29,342	15,664		10,256	97		4,919

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—Continued

[See note at head of this table, p. 250]

City number	CITY	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed expenses	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
188	Butte, Mont.	$33,469		$4,890						$19,968			$8,611
189	Fitchburg, Mass.	67,943	$2,141	564	$10,658	$7,529	$25,630	$17,029		393	$252		3,747
190	East Chicago, Ind.	15,550								58			15,492
191	San Jose, Calif.	2,528	600	513						929			486
192	Williamsport, Pa.	18,693	971		10,406						480		6,836
193	West Hoboken, N. J.	34,398	14,260	5,403	12,002			400	$305				2,028
194	Evanston, Ill.	23,541	3,742	4,052	2,899				9	700		$6,741	5,398
195	Hamilton, Ohio	22,470	5,903	2,730	7,477				82	1,332			4,946
196	Brookline, Mass.	88,120	6,703	5,410	10,094		13,320	3,146	10		3,009	43,993	2,430
197	Jamestown, N. Y.	35,458	600	4,069	23,861	1,325		1,847		364		1,800	1,592
198	Springfield, Mo.	891								71			820
199	Waco, Tex.	2,377							988				1,389
200	Muskegon, Mich.	9,632			2,867					3,116			3,649
201	Lorain, Ohio	53,180	3,305	771	45,407				13				3,684
202	Muncie, Ind.	7,675	2,026	840	4,703				106				
203	Pontiac, Mich.	6,023	40		2,557					738			2,688
204	Chicopee, Mass.	36,526	1,851	1,618	8,983	1,686	12,395	5,732		2,288	750		1,223
205	Joliet, Ill.	21,587	3,147	5,173	2,212				179	100			10,776
206	Columbia, S. C.	29,611		210					150	2,067	2,775	12,308	12,101
207	Superior, Wis.	42,002	13,035	10,346	18,145				36	440			

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208	Dubuque, Iowa	21,183	6,585	12,465						1,000			1,133
209	Battle Creek, Mich	899	899										
210	Aurora, Ill	19,087	2,747	3,502	1,937			560		10,341			
211	Waterloo, Iowa	12,791	3,505	3,268						1,992			4,026
212	New Rochelle, N. Y	63,932	5,082	4,953	36,392	6,227			80	1,764	2,995		6,439
213	Stamford, Conn	23,355	3,499	8,655		4,138		414		1,133			5,516
214	Taunton, Mass	9,157						8,736		421			
215	Council Bluffs, Iowa	22,136	4,121	4,408				2,400		8,892	374		1,941
216	Portsmouth, Ohio	33,629	360	3,948	29,285				36				
217	Rock Island, Ill	11,385	3,735	1,920	2,035				11				3,684
218	Poughkeepsie, N. Y	27,516	4,010	3,297	18,031			1,398		530	250		
219	Quincy, Ill	10,554	2,870	4,717						1,283			1,684
220	Austin, Tex	3,991									211		3,780
221	Auburn, N. Y	36,876	4,076	2,928	20,372	1,442				846	300		6,912
222	New Brunswick, N. J	33,826	803	10,238	10,134				364	360	410		11,517
223	Easton, Pa	33,224	2,440	1,000	25,495					417		558	3,314
224	Newport News, Va	30,911		3,450	2,235					1,009	2,001		22,216
225	Danville, Ill	2,843			1,543					1,300			
226	Ogden, Utah	8,718							1,338	4,243	651		2,486
227	Wilmington, N. C	4,603	1,699	590				500	270	87			1,457
228	Hazleton, Pa	17,734			13,416								4,318
229	Orange, N. J	13,520	6,792	6,158					100	445			25
230	Kokomo, Ind	5,446		256	1,365				107		3,718		
231	Amsterdam, N. Y	22,510	2,214	1,242	12,988				21	3,411			2,634
232	Petersburg, Va	13,000			1,908			500					10,592
233	Pensacola, Fla	10,915									338		10,577
234	Norristown, Pa	16,580			6,568						25	8,142	1,845
235	Lewiston, Me	17,889		2,107			8,070	6,544	38	200			930
236	Oshkosh, Wis	16,828	3,972	3,691	363					2,983	302		5,517
237	Green Bay, Wis	23,619	2,879	1,120	11,512				29	4,663			3,416
238	Columbus, Ga	19,090								175	5,999		12,916
239	Watertown, N. Y	25,511	963	3,585	15,949				16	1,274			3,724
240	Moline, Ill	6,223	1,277	2,874	1,947					125			
241	Sheboygan, Wis	26,905	2,515	4,136	11,076					365		5,786	3,027
242	Waltham, Mass	76,830	825	3,270	9,748	9,709	31,090	13,528	1,898	1,127	1,633		4,002
243	Newport, R. I	27,660	9,662		5,840			55	5		500		11,598
244	Muskogee, Okla	20,976		924							18,440		1,612
245	Newburgh, N. Y	37,872	3,524	2,884	14,890			1,624		14,600	350		
246	La Crosse, Wis	32,622	3,194	4,543	13,833				12	186			10,854
247	Lynchburg, Va	51,988	2,888	2,022	2,414	1,416			153	2,900	7,102		33,093
248	Colorado Springs, Colo	13,796	909	2,300	2,587	180			346	122	4,230		3,122

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1923

[This table is presented in two sections, the second section beginning on p. 322. 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. 39]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	Grand total	$1,337,876,067	$34.15	$115,658,957	$2.95	$135,838,430	$3.47	$111,225,129	$2.84	$22,078,874	$0.56	$31,196,673	$0.80	$99,931,183	$2.55
	Group I	699,149,070	40.39	71,117,136	4.11	78,219,959	4.52	47,983,814	2.77	13,159,257	0.76	15,597,458	0.90	56,097,179	3.24
	Group II	161,138,606	37.95	15,467,759	3.64	15,099,642	3.56	13,874,980	3.27	3,718,361	0.88	4,673,389	1.10	12,003,385	2.83
	Group III	236,401,869	28.17	14,113,700	1.68	22,596,862	2.69	24,840,046	2.96	2,788,394	0.33	5,910,447	0.70	16,307,183	1.94
	Group IV	147,369,246	26.36	8,939,064	1.60	12,538,861	2.24	15,254,617	2.73	1,534,444	0.27	3,028,552	0.54	9,975,757	1.78
	Group V	93,817,276	25.81	6,021,298	1.66	7,383,106	2.03	9,271,672	2.55	878,418	0.24	1,986,827	0.55	5,547,679	1.53
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$272,096,877	$45.90	$27,518,868	$4.64	$28,801,039	$4.86	$17,627,206	$2.97	$4,712,369	$0.79	$4,974,164	$0.84	$22,051,794	$3.72
2	Chicago, Ill.	105,114,304	36.41	12,065,001	4.18	13,286,216	4.60	5,730,180	1.98	2,635,756	0.91	3,021,425	1.05	9,676,644	3.35
3	Philadelphia, Pa.	67,328,792	35.02	7,033,358	3.66	9,395,961	4.89	3,874,628	2.02	1,320,286	0.69	1,015,951	0.53	5,963,908	3.10
4	Detroit, Mich.	40,316,612	40.49	3,087,689	3.10	4,669,044	4.69	3,411,391	3.43	559,862	0.56	1,540,127	1.55	3,347,059	3.36
5	Cleveland, Ohio	30,508,455	34.34	2,873,576	3.23	2,660,441	2.99	2,261,517	2.55	269,426	0.30	801,996	0.90	2,106,623	2.37
6	St. Louis, Mo.	24,756,448	31.05	2,726,806	3.42	3,438,208	4.31	1,811,690	2.27	515,535	0.65	531,961	0.67	1,290,976	1.62
7	Baltimore, Md.	22,474,936	29.05	1,788,242	2.31	2,753,128	3.56	2,061,292	2.66	204,304	0.26	442,461	0.57	2,065,747	2.67
8	Boston, Mass.	38,969,992	50.55	3,452,422	4.48	4,133,313	5.36	2,964,717	3.85	585,398	0.76	914,098	1.19	3,485,595	4.52
9	Los Angeles, Calif.	29,021,899	44.12	3,128,418	4.76	2,459,256	3.74	1,800,405	2.74	1,065,334	1.62	461,167	0.70	1,135,093	1.73
10	Pittsburgh, Pa.	26,732,751	43.09	3,236,678	5.22	2,036,828	3.28	1,812,399	2.92	626,729	1.01	636,373	1.03	2,417,612	3.90
11	San Francisco, Calif.	18,617,774	34.84	2,233,510	4.18	2,343,423	4.39	2,666,431	4.99	369,179	0.69	608,754	1.14	733,741	1.37
12	Buffalo, N.Y.	23,210,230	43.59	1,972,568	3.70	2,243,102	4.21	1,961,958	3.68	295,079	0.55	648,981	1.22	1,822,387	3.42

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

13	Milwaukee, Wis	$18,706,303	$38.60	$1,521,473	$3.14	$1,475,774	$3.05	$1,512,508	$3.12	$293,131	$0.60	$610,652	$1.26	$2,094,785	$4.32
14	Washington, D. C	18,513,646	39.35	1,099,161	2.34	1,989,516	4.23	1,371,203	2.91	486,626	1.03	281,408	0.60	1,697,524	3.61
15	Newark, N. J	19,781,213	45.09	1,682,790	3.84	2,141,255	4.88	1,783,475	4.07	333,250	0.76	835,986	1.91	1,469,852	3.35
16	Minneapolis, Minn	15,015,650	36.70	1,431,327	3.50	1,022,957	2.50	1,208,203	2.95	223,916	0.55	626,032	1.53	785,334	1.92
17	Cincinnati, Ohio	14,302,643	35.19	1,353,136	4.56	981,725	2.42	1,025,817	2.52	200,955	0.49	249,865	0.61	538,346	1.32
18	New Orleans, La	11,293,055	27.91	1,150,756	2.84	1,013,813	2.51	1,045,738	2.58	1,051,444	2.60	217,990	0.54	1,135,418	2.81
19	Kansas City, Mo	12,966,828	37.41	1,884,547	5.44	1,195,361	3.45	767,108	2.21	232,400	0.67	210,002	0.61	607,243	1.75
20	Indianapolis, Ind	11,020,420	32.16	693,602	2.02	1,047,983	3.06	1,393,472	4.07	173,190	0.51	284,608	0.83	617,692	1.80
21	Rochester, N. Y	13,694,531	42.94	1,114,631	3.50	1,003,773	3.15	1,084,502	3.40	308,427	0.97	436,592	1.37	1,441,051	4.52
22	Seattle, Wash	12,401,900	39.33	1,482,183	4.70	1,073,588	3.40	1,389,953	4.41	210,120	0.67	331,188	1.05	825,243	2.62
23	Jersey City, N. J	13,442,417	43.50	1,554,153	5.03	2,153,897	6.97	1,293,001	4.18	204,908	0.66	589,066	1.91	790,897	2.56

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

24	Portland, Oreg	$7,693,726	$28.16	$311,631	$1.14	$760,265	$2.78	$909,688	$3.33	$156,080	$0.57	$87,809	$0.32	$436,260	$1.60
25	Denver, Colo	9,388,285	34.51	908,650	3.34	655,956	2.41	668,283	2.46	219,144	0.81	168,998	0.62	286,098	1.05
26	Toledo, Ohio	8,034,457	29.83	428,035	1.59	820,372	3.05	858,720	3.19	66,691	0.25	148,528	0.55	432,270	1.60
27	Columbus, Ohio	6,118,590	23.44	443,898	1.70	552,815	2.12	683,699	2.62	39,622	0.15	86,105	0.33	587,965	2.25
28	Louisville, Ky	5,998,518	23.30	339,116	1.32	659,389	2.56	693,027	2.69	53,623	0.21	247,311	0.96	379,048	1.47
29	Providence, R. I	7,831,037	32.35	457,144	1.89	1,104,878	4.56	789,385	3.26	80,915	0.33	287,897	1.19	536,959	2.22
30	St. Paul, Minn	7,337,484	30.33	448,213	1.85	630,089	2.60	942,833	3.90	160,352	0.66	121,561	0.50	290,751	1.20
31	Oakland, Calif	6,909,907	29.19	373,702	1.58	572,275	2.42	819,950	3.46	106,741	0.45	117,317	0.50	281,332	1.19
32	Atlanta, Ga	5,049,455	22.65	217,895	0.98	552,312	2.48	496,624	2.23	38,578	0.17	185,013	0.83	490,024	2.20
33	Akron, Ohio	5,201,560	24.96	265,124	1.27	400,126	1.92	366,050	1.76	32,795	0.16	72,433	0.35	330,026	1.58
34	Omaha, Nebr	5,861,816	28.68	366,812	1.79	577,306	2.82	768,170	3.76	40,755	0.20	103,957	0.51	205,420	1.01
35	Birmingham, Ala	3,369,944	17.31	165,300	0.85	302,848	1.56	448,957	2.31	61,194	0.31	85,600	0.44	206,340	1.06
36	Worcester, Mass	7,090,155	37.00	294,898	1.54	684,816	3.57	626,576	3.27	58,297	0.30	219,565	1.15	463,869	2.42
37	Syracuse, N. Y	6,061,611	32.85	321,532	1.74	508,431	2.76	637,372	3.45	24,690	0.13	137,263	0.74	586,153	3.18
38	Richmond, Va	5,140,858	28.36	381,220	2.10	485,318	2.68	539,197	2.97	129,597	0.71	158,733	0.88	938,047	5.17
39	San Antonio, Tex	3,270,289	18.08	172,704	0.96	284,886	1.58	406,874	2.25	30,659	0.17	67,951	0.38	331,603	1.83
40	Dallas, Tex	4,616,865	26.58	250,165	1.44	337,302	1.94	488,087	2.81	66,842	0.38	130,504	0.75	410,130	2.36
41	New Haven, Conn	5,127,764	29.65	268,581	1.55	649,073	3.75	594,565	3.44	61,938	0.36	116,064	0.67	247,252	1.43
42	Memphis, Tenn	4,617,501	27.15	211,394	1.24	538,933	3.17	524,178	3.08	62,451	0.37	139,547	0.82	362,914	2.13
43	Dayton, Ohio	3,945,751	23.84	277,219	1.67	336,156	2.03	345,186	2.09	75,298	0.45	59,311	0.36	256,853	1.55
44	Norfolk, Va	4,188,386	26.33	383,730	2.41	702,002	4.41	524,996	3.30	59,888	0.38	63,519	0.40	441,989	2.78
45	Houston, Tex	4,040,913	26.04	193,332	1.25	394,233	2.54	401,419	2.59	55,647	0.36	109,179	0.70	302,894	1.95
46	Youngstown, Ohio	3,664,104	24.36	207,220	1.38	276,662	1.84	229,700	1.53	20,796	0.14	43,571	0.29	114,391	0.76
47	Grand Rapids, Mich	4,213,110	29.22	226,180	1.57	257,656	1.79	595,417	4.13	35,017	0.24	139,358	0.97	171,417	1.19
48	Springfield, Mass	6,423,894	44.65	319,014	2.22	530,067	3.68	695,408	4.83	48,976	0.34	114,352	0.79	590,643	4.11

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 322. 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. 39]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
49	Bridgeport, Conn	$4,738,603	$33.01	$229,483	$1.60	$598,740	$4.17	$618,544	$4.31	$44,120	$0.31	$164,086	$1.14	$327,775	$2.28
50	Fort Worth, Tex	2,934,202	20.71	170,359	1.20	276,326	1.95	294,678	2.08	25,223	0.18	52,350	0.37	244,801	1.73
51	Scranton, Pa	3,320,813	23.61	165,694	1.18	268,599	1.91	328,840	2.34	72,197	0.51	55,881	0.40	215,483	1.53
52	Paterson, N. J	4,088,329	29.29	181,326	1.30	413,228	2.96	519,428	3.72	32,442	0.23	115,962	0.83	239,999	1.72
53	Hartford, Conn	5,220,135	37.82	333,525	2.42	513,905	3.72	580,114	4.20	71,668	0.52	130,817	0.95	388,416	2.81
54	Des Moins, Iowa	4,032,590	29.26	192,180	1.39	274,677	1.99	385,226	2.80	30,245	0.22	59,913	0.43	228,336	1.66
55	New Bedford, Mass	4,658,317	35.87	254,426	1.96	434,468	3.73	454,166	3.50	43,499	0.33	185,718	1.43	472,923	3.64
56	Trenton, N. J	3,753,261	29.46	175,331	1.38	385,921	3.03	377,689	2.96	45,610	0.36	183,565	1.44	283,056	2.22
57	Salt Lake City, Utah	3,426,120	27.14	250,579	1.98	219,658	1.74	184,730	1.46	20,658	0.16	72,355	0.57	148,045	1.17
58	Camden, N. J	3,468,033	27.93	229,807	1.85	427,376	3.44	369,484	2.98	44,327	0.36	93,619	0.75	182,277	1.47
59	Nashville, Tenn	2,283,530	18.62	128,950	1.05	283,574	2.31	327,147	2.67	27,177	0.22	58,707	0.48	147,512	1.20
60	Fall River, Mass	4,387,812	36.29	378,432	3.13	464,526	3.84	446,242	3.69	40,106	0.33	218,463	1.81	137,562	1.14
61	Albany, N. Y	3,886,735	33.11	333,379	2.84	426,974	3.64	391,312	3.33	24,455	0.21	128,217	1.09	332,477	2.83
62	Wilmington, Del	2,434,693	20.87	204,039	1.75	289,370	2.48	324,927	2.79	14,721	0.13	27,646	0.24	242,587	2.08
63	Kansas City, Kans	2,283,339	19.72	137,360	1.19	183,573	1.59	265,729	2.30	11,932	0.10	33,458	0.29	103,017	0.89
64	Lowell, Mass	3,858,123	33.52	216,429	1.88	334,192	2.90	393,392	3.42	33,902	0.29	137,930	1.20	270,395	2.35
65	Flint, Mich	2,701,331	23.94	154,864	1.37	186,812	1.66	235,944	2.09	18,110	0.16	64,282	0.57	162,176	1.44
66	Erie, Pa	2,422,098	21.52	192,619	1.71	228,352	2.03	272,371	2.42	22,339	0.20	54,086	0.48	124,276	1.10
67	Cambridge, Mass	4,010,973	36.11	232,079	2.09	373,971	3.37	339,419	3.06	99,127	0.89	130,347	1.17	358,676	3.23
68	Reading, Pa	2,119,216	19.11	133,243	1.20	198,162	1.79	96,863	0.87	19,564	0.18	41,866	0.38	259,502	2.34
69	Yonkers, N. Y	4,892,471	45.50	344,781	3.21	533,658	4.96	355,276	3.30	38,743	0.36	182,867	1.70	399,442	3.72
70	Duluth, Minn	3,030,805	28.51	225,127	2.12	227,286	2.14	287,683	2.71	21,578	0.20	73,407	0.69	94,831	0.89
71	Spokane, Wash	3,198,193	30.58	137,608	1.32	193,065	1.85	318,921	3.05	28,571	0.27	66,814	0.64	198,065	1.89
72	Elizabeth, N. J	2,827,306	27.20	170,021	1.64	322,647	3.10	289,305	2.78	39,946	0.38	65,641	0.63	256,144	2.46

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73	Utica, N. Y	2,989,745	28.90	227,411	2.20	205,461	1.99	322,102	3.11	16,805	0.16	55,852	0.54	270,612	2.62
74	Lynn, Mass	3,101,994	30.21	140,679	1,37	261,848	2.55	337,328	3.29	43,382	0.42	101,452	0.99	233,673	2.28
75	Tacoma, Wash	2,613,683	25.69	123,996	1.22	182,856	1.80	369,909	3,64	19,109	0.19	45,161	0.44	89,971	0.88
76	Jacksonville, Fla	2,523,439	25.22	217,264	2.17	263,471	2.63	298,916	2.99	52,252	0.52	98,599	0.99	214,506	2.14
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000														
77	Oklahoma City, Okla	$3,020,333	$30.28	$173,302	$1.74	$322,956	$3.24	$287,980	$2.89	$27,744	$0.28	$50,099	$0.50	$155,500	$1.56
78	Canton, Ohio	2,133,708	21.50	159,464	1.61	128,558	1.30	178,506	1.80	22,272	0.22	41,588	0.42	112,079	1.13
79	Somerville, Mass	2,474,281	25.04	121,281	1.23	202,098	2.05	241,072	2.44	25,946	0.26	55,264	0.56	279,074	2.82
80	Schenectady, N. Y	3,093,698	31.32	186,393	1.89	245,273	2,48	214,142	2.17	33,153	0.34	82,530	0.84	446,965	4.53
81	Waterbury, Conn	3,476,943	35.33	203,882	2.07	358,883	3.65	457,532	4.65	25,070	0.25	56,680	0.58	140,180	1.42
82	Tulsa, Okla	2,138,236	21.87	140,283	1.43	200,310	2.05	216,671	2.22	18,772	0.19	14,587	0.15	96,422	0.99
83	Lawrence, Mass	3,131,432	32.19	134,261	1.38	287,399	2.95	342,022	3.52	20,709	0.21	124,187	1.28	332,773	3.42
84	Fort Wayne, Ind	2,305,782	24.62	58,313	0.62	174,998	1.87	299,888	3.20	88,212	0.94	18,483	0.20	106,999	1.14
85	El Paso, Tex	1,966,376	21.12	133,427	1.43	157,300	1.69	185,694	1.99	30.788	0.33	119,447	1.28	168,274	1.81
86	Evansville, Ind	1,889,858	20.87	65,561	0.72	145,447	1.61	238,511	2.63	10,058	0.11	25,383	0.28	79,230	0.87
87	Savannah, Ga	1,531,783	17.12	135,028	1.51	256,022	2.86	178.089	1.99	22,594	0.25	54,422	0.61	273,250	3.05
88	Knoxville, Tenn	2,019,534	22.94	192,850	2.19	190,849	2.17	203,582	2.31	14,763	0.17	31,260	0.36	122,705	1.39
89	Allentown, Pa	1,489,535	17.06	103,301	1.18	104,219	1.19	91,505	1.05	10,684	0.12	26,620	0.30	102,601	1.17
90	San Diego, Calif	2,975,650	34.15	193,416	2.22	189,022	2.17	266,159	3.05	37,090	0.43	54,192	0.62	177,045	2.03
91	Bayonne, N. J	2,958,194	35.05	229,150	2.72	284,780	3.37	301,859	3.58	44,421	0.53	53,441	0.63	142,551	1.69
92	Manchester, N. H	1,960,626	24.09	172,703	2.12	234,540	2.88	231,237	2.84	16,243	0.20	71,889	0.88	208,819	2.57
93	Harrisburg, Pa	1,929,260	23.78	115,620	1.43	127,884	1.58	70,491	0.87	23,012	0.28	22,678	0.28	197,175	2.43
94	Peoria, Ill	1,991,467	24.99	106,010	1.33	148,056	1.86	218,632	2.74	17,320	0.22	86,668	1.09	117,760	1.48
95	Wichita, Kans	1,953,289	24.64	78,905	1.00	158,883	2.00	159,317	2.01	19,880	0.25	27,342	0.34	97,451	1.23
96	St. Joseph, Mo	1,549,139	19.81	92,658	1.18	162,250	2.07	267,696	3.42	10,864	0.14	32,434	0.41	39,331	0.50
97	Sioux City, Iowa	2,047,466	26.30	101,902	1.31	147.031	1.89	171,981	2.21	18,004	0.23	16,856	0.22	131,738	1.69
98	South Bend, Ind	2,394,268	31.15	91,275	1.19	189,578	2.47	273,782	3.56	32,763	0.43	29,463	0.38	75,748	0.99
99	Wilkes-Barre, Pa	1,868,356	24.50	126,695	1.66	140,537	1.84	139,454	1.83	10,534	0.14	32,903	0.43	108,212	1.42
100	Binghamton, N. Y	2,321,911	31,63	129.858	1.77	138,738	1.89	223,652	3.05	23,972	0.33	31,479	0.43	106,313	1.45
101	Portland, Me	2,536,817	34.69	102,490	1.40	249,283	3.41	246,260	3.37	12,212	0.17	27,260	0.37	140,220	1.92
102	Rockford, Ill	1,817,039	25.09	97,332	1.34	130,829	1.81	187,454	2.59	14,039	0.19	36,514	0.50	72,878	1.01
103	Troy, N. Y	2,365,959	32.85	162,589	2.26	267,535	3.72	219,850	3.05	20,322	0.28	30,884	0.43	223,753	3.11
104	Charleston, S. C	1,656,517	23.25	93,709	1.32	258,960	3.63	213,727	3.00	13,956	0.20	29,349	0.41	163,130	2.29
105	Little Rock, Ark	1,252,572	17.66	88,249	1.24	118,161	1.67	175,169	2.47	12,267	0.17	22,714	0.32	35,720	0.50
106	Johnstown, Pa	1,789,509	25.58	90,032	1.29	108,244	1.55	179,526	2.57	9,810	0.14	27,882	0.40	125,339	1.79
107	Sacramento, Calif	2,713.009	38.78	160,590	2.30	185,033	2.65	305.876	4.37	32,997	0.47	46,097	0.66	273,727	3.91
108	East St. Louis, Ill	1,223,670	17.54	102,284	1.47	96,827	1.39	138,705	1.99	21,054	0.30	7,097	0.10	41,514	0.60
110	Brockton, Mass	2,197,771	31.60	120,517	1.73	175,277	2.52	258,585	3.72	17,983	0.26	78,569	1.13	198,387	2.85
110	Terre Haute, Ind	1,711,363	24.65	53,518	0.77	136,799	1.97	252.207	3.63	11,062	0.16	8,242	0.12	26,796	0.39
111	Saginaw, Mich	1,731,363	25.03	135,113	1.95	138,817	2.01	177,809	2.57	9,093	0.13	30,358	0.44	50,450	0.73

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 322. 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. 39]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
112	Gary, Ind	$1,820,905	$26.37	$127,096	$1.84	$201,940	$2.92	$210,268	$3.04	$12,319	$0.18	$33,060	$0.48	$94,533	$1.37
113	Pawtucket, R. I	1,573,494	22.87	116,410	1.69	156,802	2.28	153,599	2.23	16,408	0.24	12,772	0.19	100,756	1.46
114	Hoboken, N. J	2,813,907	41.28	242,595	3.56	371,607	5.45	390,102	5.72	11,682	0.17	42,795	0.63	213,452	3.13
115	Long Beach, Calif	2,437,125	36.23	147,756	2.20	150,435	2.24	181,097	2.69	37,490	0.56	24,866	0.37	146,932	2.18
116	Passaic, N. J	2,039,114	30.38	118,212	1.76	179,384	2.67	195,024	2.91	21,071	0.31	38,981	0.58	203,658	3.03
117	Springfield, Ohio	1,256,138	19.07	67,320	1.02	74,607	1.13	92,958	1.41	2,220	0.03	22,940	0.35	15,698	0.24
118	Chester, Pa	985,423	15.23	61,214	0.95	104,889	1.62	51,288	0.79	5,448	0.08	10,107	0.16	84,806	1.31
119	Hamtramck, Mich	1,238,912	19.16	148,839	2.30	146,152	2.26	157,322	2.43	15,681	0.24	22,199	0.34	168,582	2.61
120	Altoona, Pa	1,170,328	18.16	68,721	1.07	72,337	1.12	116,730	1.81	9,412	0.15	5,974	0.09	45,146	0.70
121	Racine, Wis	1,655,527	25.71	88,807	1.38	106,331	1.65	137,731	2.14	17,385	0.27	42,370	0.66	61,438	0.95
122	Lansing, Mich	1,599,149	24.89	108,195	1.68	92,040	1.43	193,090	3.01	8,580	0.13	34,605	0.54	125,680	1.96
123	New Britain, Conn	1,616,494	25.39	100,545	1.58	137,604	2.16	126,299	1.98	21,745	0.34	43,068	0.68	56,001	0.88
124	Mobile, Ala	1,060,844	16.67	74,228	1.17	126,661	1.99	106,542	1.67	16,545	0.26	29,253	0.46	39,947	0.63
125	Berkeley, Calif	2,004,037	32.22	105,613	1.70	81,996	1.32	222,899	3.58	12,301	0.20	35,457	0.57	140,162	2.25
126	Springfield, Ill	1,468,577	24.00	125,511	2.05	104,138	1.70	141,638	2.31	14,262	0.23	21,603	0.35	61,776	1.01
127	Holyoke, Mass	2,394,071	39.20	125,659	2.06	203,276	3.33	302,553	4.95	25,565	0.42	123,499	2.02	174,159	2.85
128	Highland Park, Mich	2,188,837	36.14	110,060	1.82	147,921	2.44	173,386	2.86	12,577	0.21	37,021	0.61	144,188	2.38
129	Davenport, Iowa	1,541,729	25.57	93,896	1.56	105,677	1.75	149,212	2.47	19,857	0.33	19,770	0.33	83,538	1.39
130	Chattanooga, Tenn	1,293,153	21.55	77,579	1.29	125,903	2.10	217,333	3.62	15,370	0.26	33,938	0.57	61,117	1.02
131	Bethlehem, Pa	1,123,136	18.84	97,006	1.63	78,423	1.32	49,798	0.84	3,487	0.06	13,921	0.23	33,421	0.56
132	Lincoln, Nebr	1,534,219	26.27	92,529	1.58	58,088	0.99	119,471	2.05	5,575	0.10	33,745	0.58	56,800	0.97
133	Niagara Falls, N. Y	1,804,645	31.07	122,242	2.10	141,359	2.43	158,929	2.74	17,943	0.31	61,939	1.07	194,954	3.36
134	Covington, Ky	898,842	15.53	88,238	1.52	100,141	1.73	114,901	1.99	1,800	0.03	8,933	0.15	92,848	1.60
135	Haverhill, Mass	1,832,833	31.93	84,723	1.48	134,728	2.35	184,988	3.22	11,265	0.20	79,492	1.38	93,753	1.63
136	Portsmouth, Va	973,541	16.98	88,226	1.54	93,158	1.62	96,799	1.69	11,847	0.21	45,833	0.80	95,300	1.66

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137	Huntington, W. Va	1,303,129	22.85	55,486	0.97	102,098	1.79	129,244	2.27	8,594	0.15	15,819	0.28	74,991	1.32
138	East Orange, N. J	1,809,622	31.97	88,975	1.57	187,553	3.31	172,823	3.05	15,792	0.28	33,630	0.59	173,384	3.06
139	Macon, Ga	1,025,248	18.20	48,906	0.87	112,269	1.99	155,555	2.76	20,913	0.37	26,584	0.47	77,385	1.37
140	Wheeling, W. Va	1,178,219	20.96	88,642	1.58	133,346	2.37	163,256	2.90	2,400	0.04	17,592	0.31	87,853	1.56
141	Cicero, Ill	1,047,667	18.72	86,657	1.55	104,217	1.86	105,505	1.89	14,405	0.26	22,811	0.41	101,154	1.81
142	Roanoke, Va	1,177,426	21.21	117,640	2.12	113,387	2.04	135,514	2.44	11,210	0.20	19,178	0.35	71,691	1.29
143	Tampa, Fla	1,369,629	24.76	77,541	1.40	110,744	2.00	126,065	2.28	13,777	0.25	28,879	0.52	148,980	2.69
144	Lancaster, Pa	843,595	15.36	39,060	0.71	71,879	1.31	58,845	1.07	2,400	0.04	7,459	0.14	38,348	0.70
145	Winston-Salem, N. C	975,442	17.77	52,990	0.97	110,986	2.02	77,683	1.42	9,284	0.17	31,534	0.57	67,644	1.23
146	Shreveport, La	1,129,782	20.70	78,332	1.43	100,458	1.84	170,191	3.12	13,129	0.24	37,348	0.68	101,094	1.85
147	Jackson, Mich	1,256,387	23.06	79,417	1.46	80,162	1.47	87,560	1.61	7,182	0.13	56,110	1.03	42,864	0.79
148	Augusta, Ga	1,494,776	27.55	64,495	1.19	128,711	2.37	124,817	2.30	19,718	0.36	17,969	0.33	108,554	2.00
149	Fresno, Calif	2,110,728	39.03	84,364	1.56	121,800	2.25	354,587	6.56	25,804	0.48	37,423	0.69	61,320	1.13
150	Quincy, Mass	1,946,628	36.48	110,975	2.08	149,283	2.80	176,616	3.31	15,821	0.30	71,921	1.35	131,866	2.47
151	Pasadena, Calif	2,438,737	46.38	172,608	3.28	106,703	2.03	184,633	3 51	28,924	0.55	23,178	0.44	101,898	1.94
152	Topeka, Kans	1,316,201	25.04	58,631	1.12	84,589	1.61	157,446	3.00	6,704	0.13	38,702	0.74	72,445	1.38
153	Atlantic City, N. J	3,682,563	70.35	233,749	4.47	489,688	9.35	515,379	9.85	143,782	2.75	37,565	0.72	383,363	7.32
154	Kalamazoo, Mich	1,344,529	25.98	79,191	1.53	95,690	1.85	154,279	2.98	8,032	0.16	24,440	0.47	42,288	0.82
155	Lakewood, Ohio	1,431,827	27.91	54,501	1.06	71,905	1.40	93,018	1.81	9,215	0.18	15,893	0.31	88,563	1.73
156	Malden, Mass	1,607,678	31.65	72,483	1.43	122,228	2.41	157,057	3.09	21,614	0.43	42,422	0.84	153,283	3.02
157	Charlotte, N. C	938,739	18.76	61,240	1.22	84,192	1.68	95,965	1.92	8,246	0.16	39,093	0.78	88,035	1.76
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000														
158	Cedar Rapids, Iowa	$1,155,682	$23.50	$46,284	$0.94	$59,702	$1.21	$92,883	$1.89	$11,672	$0.24	$12,995	$0.26	$53,622	$1.09
159	Wichita Falls, Tex	591,024	12.05	58,602	1.19	40,815	0.83	49,427	1.01	10,532	0.21	7,798	0.16	25,288	0.52
160	York, Pa	855,224	17.63	57,964	1.19	57,452	1.18	50,148	1.03	12,384	0.26	11,446	0.24	63,103	1.30
161	Elmira, N. Y	1,315,567	27.21	86,123	1.78	86,428	1.79	106,045	2.19	6,317	0.13	25,805	0.53	63,739	1.32
162	Newton, Mass	2,707,312	56.05	151,484	3.14	202,965	4.20	191,515	3.96	16,509	0.34	42,373	0.88	197,383	4.09
163	Bay City, Mich	1,328,406	27.51	73,920	1.53	84,935	1.76	229,953	4.76	6,026	0.12	12,562	0.26	35,123	0.73
164	McKeesport, Pa	1,192,298	24.71	67,538	1.40	86,019	1.78	96,167	1.99	4,030	0.08	16,987	0.35	106,434	2.21
165	New Castle, Pa	972,732	20.24	60,313	1.26	60,870	1.27	69,111	1.44	6,420	0.13	8,949	0.19	63,979	1.33
166	Decatur, Ill	793,576	16.60	36,143	0.76	37,643	0.79	79,327	1.66	6,579	0.14	11,502	0.24	28,467	0.60
167	Oak Park, Ill	1,336,238	28.30	71,064	1.51	108,811	2.30	95,604	2.02	4,265	0.09	15,151	0.32	59,082	1.25
168	Chelsea, Mass	1,666,960	35.43	101,937	2.17	130,326	2.77	175,638	3.73	27,993	0.59	24,937	0.53	87,887	1.87
169	Kenosha, Wis	1,315,728	28.20	66,004	1.41	83,655	1.79	122,330	2.62	13,872	0.30	39,412	0.84	77,204	1.65
170	Hammond, Ind	1,260,535	27.04	67,602	1.45	109,368	2.35	136,836	2.94	6,960	0.15	13,321	0.29	72,862	1.56
171	Galveston, Tex	1,034,023	22.24	62,197	1.34	83,816	1.80	142,020	3.05	12,795	0.28	18,843	0.41	67,884	1.46
172	Mount Vernon, N. Y	2,173,998	47.09	130,207	2.82	155,698	3.37	129,240	2.80	16,239	0.35	30,573	0.66	122,543	2.65
173	Beaumont, Tex	800,394	17.44	60,565	1.32	76,413	1.66	83,712	1.82	18,903	0.41	19,661	0.43	74,778	1.63
174	Woonsocket, R. I	1,043,587	22.97	74,035	1.63	152,803	3.36	194,165	4.27	8,861	0.20	4,135	0.09	67,366	1.48
175	Pittsfield, Mass	1,252,229	27.90	69,706	1.54	108,356	2.40	83,157	1.84	19,178	0.42	36,549	0.81	49,245	1.09
176	Perth Amboy, N. J	1,124,288	24.89	73,389	1.63	144,425	3.20	55,688	1.23	19,622	0.43	28,343	0.63	90,889	2.01
177	Montgomery, Ala	665,355	14.75	49,633	1.10	97,522	2.16	91,183	2.02	10,954	0.24	20,066	0.44	60,091	1.33

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 322. 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. 39]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						Police department		Fire department		All other					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
178	Stockton, Calif.	$1,582,797	$35.25	$108,298	$2.41	$112,014	$2.49	$163,947	$3.65	$18,896	$0.42	$11,611	$0.26	$118,683	$2.64
179	Medford, Mass.	1,347,027	30.08	90,387	2.02	91,533	2.04	139,115	3.11	18,300	0.41	18,929	0.42	109,038	2.43
180	Lima, Ohio	719,685	16.08	56,939	1.27	49,252	1.10	63,697	1.42	3,090	0.07	14,527	0.32	20,762	0.46
181	Charleston, W. Va.	976,786	21.83	80,271	1.79	89,730	2.01	119,469	2.67	7,691	0.17	26,414	0.59	40,707	0.91
182	Lexington, Ky.	976,327	22.36	72,600	1.66	85,335	1.95	153,730	3.52	4,480	0.10	25,387	0.58	76,626	1.75
183	Greensboro, N. C.	594,025	13.65	63,901	1.47	63,934	1.47	28,689	0.66	7,710	0.18	18,189	0.42	42,681	0.98
184	Pueblo, Colo.	1,068,238	24.55	77,160	1.77	81,749	1.88	128,623	2.96	11,784	0.27	26,160	0.60	16,398	0.38
185	Salem, Mass.	1,499,781	35.26	76,336	1.79	177,803	4.18	131,523	3.09	12,461	0.29	42,704	1.00	131,845	3.10
186	Madison, Wis.	1,512,718	35.58	67,220	1.58	76,773	1.81	160,084	3.76	16,093	0.38	36,312	0.85	135,712	3.19
187	Everett, Mass.	1,376,007	32.37	84,717	1.99	107,562	2.53	137,039	3.22	17,459	0.41	24,146	0.57	78,808	1.85
188	Butte, Mont.	931,898	22.05	81,300	1.92	55,877	1.32	102,581	2.43	7,603	0.18	6,411	0.15	110,687	2.62
189	Fitchburg, Mass.	1,502,908	35.65	74,913	1.78	102,899	2.44	152,146	3.61	11,370	0.27	57,475	1.36	76,612	1.82
190	East Chicago, Ind.	1,023,372	24.32	72,345	1.72	100,482	2.39	125,755	2.99	5,570	0.13	18,330	0.44	99,963	2.38
191	San Jose, Calif.	1,190,655	28.41	58,203	1.39	56,855	1.36	120,514	2.88	11,243	0.27	24,043	0.57	44,888	1.07
192	Williamsport, Pa.	776,890	18.60	48,424	1.16	37,831	0.91	66,550	1.59	3,920	0.09	8,752	0.21	18,086	0.43
193	West Hoboken, N. J.	996,182	23.86	45,136	1.08	126,259	3.02	151,818	3.64	3,213	0.08	16,655	0.40	68,819	1.65
194	Evanston, Ill.	1,480,703	35.71	79,699	1.92	125,914	3.04	103,868	2.50	16,388	0.40	29,491	0.71	113,482	2.74
195	Hamilton, Ohio	706,988	17.05	67,126	1.62	62,371	1.50	70,023	1.69	8,803	0.21	15,476	0.37	35,094	0.85
196	Brookline, Mass.	2,251,423	54.47	160,106	3.87	217,481	5.26	200,911	4.86	30,135	0.73	172,698	4.18	76,376	1.85
197	Jamestown, N. Y.	1,220,902	29.77	76,217	1.86	61,548	1.50	108,124	2.64	1,649	0.04	21,344	0.52	49,073	1.20
198	Springfield, Mo.	804,648	19.63	43,785	1.07	64,958	1.58	112,673	2.75	7,462	0.18	7,657	0.19	20,110	0.49
199	Waco, Tex.	1,024,825	25.02	36,008	0.88	54,395	1.33	133,518	3.26	13,343	0.33	16,140	0.39	39,813	0.97
200	Muskegon, Mich.	1,086,099	26.67	53,107	1.30	56,475	1.39	119,243	2.93	6,122	0.15	32,940	0.81	63,594	1.56
201	Lorain, Ohio	1,085,990	26.80	84,725	2.09	125,691	3.10	145,988	3.60	21,454	0.53	19,377	0.48	39,422	0.97
202	Muncie, Ind.	864,137	21.43	42,054	1.04	48,539	1.20	100,120	2.48	3,039	0.08	5,863	0.15	37,215	0.92

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203	Pontiac, Mich	1,100,557	27.49	78,767	1.97	74,765	1.87	79,302	1.98	16,896	0.42	31,886	0.80	54,630	1.36
204	Chicopee, Mass	1,064,021	26.59	54,990	1.37	83,867	2.10	124,430	3.10	6,652	0.17	30,925	0.77	47,618	1.19
205	Joliet, Ill	993,714	24.97	74,409	1.87	73,268	1.84	90,279	2.27	6,826	0.17	7,200	0.18	28,122	0.71
206	Columbia, S. C	829,745	20.91	48,524	1.22	108,572	2.74	93,258	2.35	17,953	0.45	21,690	0.55	64,952	1.64
207	Superior, Wis	1,214,004	30.60	82,526	2.08	107,614	2.71	184,081	4.64	7,847	0.20	24,646	0.62	51,601	1.30
208	Dubuque, Iowa	821,165	20.88	48,128	1.22	58,882	1.50	101,614	2.58	4,555	0.12	11,248	0.29	43,214	1.10
209	Battle Creek, Mich	979,625	24.96	63,485	1.62	94,406	2.41	93,060	2.37	6,770	0.17	33,113	0.84	24,849	0.63
210	Aurora, Ill	817,628	20.94	72,519	1.86	74,390	1.90	71,633	1.83	7,022	0.18	10,744	0.28	40,398	1.03
211	Waterloo, Iowa	989,324	25.41	48,724	1.25	60,166	1.55	112,266	2.88	10,779	0.28	7,143	0.18	29,956	0.77
212	New Rochelle, N. Y	2,297,526	59.12	164,250	4.23	189,336	4.87	188,602	4.85	11,389	0.29	40,142	1.03	199,899	5.14
213	Stamford, Conn	1,330,306	34.43	93,686	2.42	107,498	2.78	131,504	3.40	14,183	0.37	21,989	0.57	158,428	4.10
214	Taunton, Mass	1,019,463	26.72	69,539	1.82	95,704	2.51	118,965	3.12	14,721	0.39	42,086	1.10	46,332	1.21
215	Council Bluff, Iowa	704,141	18.48	29,433	0.77	43,223	1.13	58,875	1.54	5,397	0.14	4,918	0.13	38,316	1.01
216	Portsmouth, Ohio	663,240	17.62	42,216	1.12	38,443	1.02	50,150	1.33	6,825	0.18	7,831	0.21	23,251	0.62
217	Rock Island, Ill	625,255	16.62	37,003	0.98	39,102	1.04	55,731	1.48	5,793	0.15	20,949	0.56	47,088	1.25
218	Poughkeepsie, N. Y	996,200	26.53	66,155	1.76	63,195	1.68	41,377	1.10	6,316	0.17	106,106	2.83	76,823	2.05
219	Quincy, Ill	749,188	19.99	58,439	1.56	69,155	1.85	92,041	2.46	4,969	0.13	14,295	0.38	28,292	0.75
220	Austin, Tex	791,822	21.59	46,092	1.26	43,184	1.18	82,633	2.25	8,973	0.24	6,107	0.17	64,161	1.75
221	Auburn, N. Y	989,971	27.00	72,622	1.98	60,492	1.65	116,907	3.19	7,257	0.20	31,781	0.87	74,529	2.03
222	New Brunswick, N. J	1,220,334	33.81	84,628	2.34	81,946	2.27	141,829	3.93	9,800	0.27	16,616	0.46	51,581	1.43
223	Easton, Pa	838,524	23.47	55,730	1.56	65,063	1.82	55,590	1.56	3,100	0.09	8,647	0.24	72,936	2.04
224	Newport News, Va	791,289	22.23	102,929	2.89	92,228	2.59	64,322	1.81	21,806	0.61	28,124	0.79	82,281	2.31
225	Danville, Ill	608,359	17.19	36,866	1.04	46,313	1.31	104,181	2.94	5,936	0.17	5,071	0.14	29,228	0.83
226	Ogden, Utah	851,989	24.07	59,280	1.68	65,191	1.84	55,034	1.56	5,952	0.17	10,748	0.30	35,994	1.02
227	Wilmington, N. C	689,251	19.51	40,684	1.15	71,497	2.02	68,649	1.94	6,615	0.19	22,604	0.64	94,311	2.67
228	Hazleton, Pa	635,150	18.28	53,289	1.53	31,463	0.91	18,662	0.54	3,707	0.11	5,817	0.17	19,988	0.58
229	Orange, N. J	962,545	27.80	60,559	1.75	90,165	2.60	80,071	2.31	8,506	0.25	22,106	0.64	60,961	1.76
230	Kokomo, Ind	566,283	16.38	24,713	0.71	45,155	1.31	69,381	2.01	3,260	0.09	4,465	0.13	26,385	0.76
231	Amsterdam, N. Y	777,829	22.65	48,328	1.41	45,419	1.32	68,796	2.00	7,261	0.21	22,903	0.67	67,826	1.98
232	Petersburg, Va	658,806	19.41	75,110	2.21	75,186	2.22	72,608	2.14	4,845	0.14	29,130	0.86	52,621	1.55
233	Pensacola, Fla	487,090	14.35	42,516	1.25	56,501	1.66	57,431	1.69	3,320	0.10	10,613	0.31	21,842	0.64
234	Norristown, Pa	460,511	13.58	39,318	1.16	35,410	1.04	14,620	0.43	4,234	0.12	5,236	0.15	18,624	0.55
235	Lewiston, Me	563,822	16.92	46,698	1.40	59,913	1.80	60,664	1.82	2,308	0.07	9,144	0.27	24,461	0.73
236	Oshkosh, Wis	1,013,409	30.53	51,881	1.56	46,476	1.40	131,984	3.98	11,145	0.34	9,049	0.27	33,037	1.00
237	Green Bay, Wis	833,405	25.18	50,788	1.53	42,804	1.29	106,728	3.22	9,142	0.28	9,945	0.30	26,461	0.80
238	Columbus, Ga	752,067	22.75	44,026	1.33	98,691	2.98	71,905	2.17	2,201	0.07	29,671	0.90	60,623	1.83
239	Watertown, N. Y	870,818	26.48	66,737	2.03	44,821	1.36	80,788	2.46	4,576	0.14	21,630	0.66	33,123	1.01
240	Moline, Ill	687,312	21.27	46,004	1.42	45,320	1.40	47,885	1.48	5,255	0.16	6,811	0.21	26,596	0.82
241	Sheboygan, Wis	888,562	27.56	57,465	1.78	46,905	1.45	111,784	3.47	6,254	0.19	5,643	0.18	63,908	1.98
242	Waltham, Mass	1,026,357	32.02	67,004	2.09	78,916	2.46	77,765	2.43	34,498	1.08	24,716	0.77	85,279	2.66
243	Newport, R. I	1,050,759	33.49	54,963	1.75	132,863	4.23	95,603	3.05	11,400	0.36	25,339	0.81	102,823	3.28
244	Muskogee, Okla	884,552	28.25	53,072	1.69	61,166	1.95	106,273	3.39	3,319	0.11	11,029	0.35	23,376	0.75
245	Newburgh, N. Y	838,526	26.80	58,385	1.87	57,169	1.83	35,749	1.14	2,602	0.08	8,188	0.26	60,453	1.93
246	La Crosse, Wis	821,407	27.00	43,014	1.41	43,575	1.43	108,834	3.58	5,267	0.17	10,213	0.34	35,352	1.16
247	Lynchburg, Va	828,686	27.37	77,666	2.56	72,047	2.38	91,589	3.02	4,764	0.16	28,204	0.93	40,789	1.35
248	Colorado Springs, Colo	1,036,572	34.43	62,451	2.07	64,359	2.14	72,342	2.40	6,833	0.23	21,927	0.73	22,898	0.76

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 314. 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. 39]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		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
	Grand total	$113,395,687	$2.89	$6,568,464	$0.17	$78,783,259	$2.01	$504,507,975	$12.88	$16,865,008	$0.43	$43,548,822	$1.11	$58,277,606	$1.49
	Group I	55,480,324	3.21	2,722,706	0.16	48,872,722	2.82	239,084,983	13.81	8,071,591	0.47	23,621,568	1.36	39,120,373	2.26
	Group II	13,211,960	3.11	878,906	0.21	12,903,659	3.04	56,578,819	13.32	2,251,324	0.53	5,277,016	1.24	5,199,406	1.22
	Group III	21,498,711	2.56	2,019,294	0.24	9,100,408	1.08	98,823,914	11.78	3,097,697	0.37	7,753,592	0.92	7,551,621	0.90
	Group IV	13,387,717	2.39	597,971	0.11	4,978,191	0.89	67,097,416	12.00	2,064,263	0.37	4,258,553	0.76	3,713,840	0.66
	Group V	9,816,975	2.70	349,587	0.10	2,928,279	0.81	42,922,843	11.81	1,380,133	0.38	2,638,093	0.73	2,692,366	0.74
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y	$23,169,198	$3.91			$19,618,655	$3.31	$96,809,749	$16.33	$2,056,164	$0.35	$6,204,177	$1.05	$18,553,494	$3.13
2	Chicago, Ill	6,448,919	2.23	$346,926	$0.12	4,688,553	1.62	35,708,762	12.37	1,079,456	0.37	5,627,596	1.95	4,798,870	1.66
3	Philadelphia, Pa	3,842,652	2.00	219,362	0.11	5,561,109	2.89	20,584,445	10.71	486,194	0.25	2,465,025	1.28	5,565,913	2.89
4	Detroit, Mich	2,477,122	2.49	481,359	0.48	2,981,366	2.99	13,591,011	13.65	965,577	0.97	1,837,258	1.85	1,367,747	1.37
5	Cleveland, Ohio	2,604,576	2.93	387,778	0.44	1,451,042	1.63	12,362,974	13.91	813,878	0.92	326,479	0.37	1,588,149	1.79
6	St. Louis, Mo	2,329,098	2.92			2,136,385	2.68	7,937,004	9.96	337,966	0.42	1,177,761	1.48	523,058	0.66
7	Baltimore, Md	2,975,778	3.85	253,965	0.33	1,407,509	1.82	6,716,185	8.68	329,000	0.43	792,442	1.02	684,883	0.89
8	Boston, Mass	2,537,796	3.29	8,856	0.01	3,214,588	4.17	12,416,735	16.11	662,233	0.86	2,174,340	2.82	2,419,901	3.14
9	Los Angeles, Calif	3,017,470	4.59	434,750	0.66	2,128,240	3.24	11,767,059	17.89	460,407	0.70	640,291	0.97	524,009	0.80
10	Pittsburgh, Pa	3,218,256	5.19	107,303	0.17	1,751,728	2.82	8,717,432	14.05	474,849	0.77	619,150	1.00	1,077,414	1.74
11	San Francisco, Calif	1,024,667	1.92	27,244	0.05	1,795,998	3.36	4,919,171	9.20	159,633	0.30	746,447	1.40	989,576	1.85
12	Buffalo, N. Y	1,834,792	3.45	455,163	0.85	2,137,549	4.01	7,554,456	14.19	246,234	0.46	1,010,602	1.90	1,027,359	1.93

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

13	Milwaukee, Wis.	$1,340,161	$2.77	$79,644	$0.16	$1,593,785	$3.29	$6,479,768	$13.37	$254,251	$0.52	$905,919	$1.87	$544,452	$1.12
14	Washington, D. C.	1,407,875	2.99	256,336	0.54	2,634,233	5.60	5,658,294	12.03	145,054	0.31	927,114	1.97	559,308	1.19
15	Newark, N. J.	1,157,154	2.66	76,847	0.18	2,042,881	4.66	6,952,917	15.87	217,184	0.50	567,622	1.29	500,000	1.14
16	Minneapolis, Minn.	1,600,898	3.91	25,329	0.06	821,034	2.01	5,849,486	14.30	339,430	0.83	716,358	1.75	365,346	0.89
17	Cincinnati, Ohio	953,066	2.35	155,688	0.38	1,108,901	2.73	5,927,514	14.59	203,704	0.50	107,599	0.26	996,327	2.45
18	New Orleans, La.	1,213,381	3.00	24,221	0.06	291,802	0.72	3,687,453	9.11	83,018	0.21	205,109	0.51	172,912	0.43
19	Kansas City, Mo.	1,393,407	4.02	101,090	0.29	1,284,529	3.71	4,711,097	13.59	218,963	0.63	189,037	0.55	172,044	0.50
20	Indianapolis, Ind.	893,878	2.61	45,211	0.13	532,868	1.55	4,296,728	12.54	231,016	0.67	489,929	1.43	320,243	0.93
21	Rochester, N. Y.	1,060,166	3.32	488	(1)	756,658	2.37	5,155,874	16.17	164,064	0.51	517,409	1.62	650,896	2.04
22	Seattle, Wash.	1,353,162	4.29	114,052	0.36	436,837	1.39	4,269,748	13.54	252,069	0.80	273,743	0.87	390,014	1.24
23	Jersey City, N. J.	828,812	2.68			1,400,131	4.53	3,579,940	11.58	142,571	0.46	377,177	1.22	527,864	1.71

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

24	Portland, Oreg.	$532,332	$1.95	$457,984	$1.68	$41,084	$0.15	$3,530,032	$12.92			$300,886	$1.10	$169,675	$0.62
25	Denver, Colo.	863,018	3.17	325,969	1.20	613,380	2.25	3,637,876	13.37	$140,035	$0.51	531,963	1.96	368,915	1.36
26	Toledo, Ohio	881,306	3.27	57,451	0.21	142,516	0.53	3,456,244	12.83	160,576	0.60	400,817	1.49	180,931	0.67
27	Columbus, Ohio	238,175	0.91	58,967	0.23	71,848	0.28	2,848,400	10.91	45,272	0.17	73,335	0.28	388,489	1.49
28	Louisville, Ky.	449,329	1.75	17,420	0.07	414,587	1.61	2,237,407	8.69	123,678	0.48	176,909	0.69	207,674	0.81
29	Providence, R. I.	968,747	4.00	53,585	0.22	275,896	1.14	2,781,606	11.49	35,000	0.14	251,383	1.04	207,642	0.86
30	St. Paul, Minn.	786,359	3.25	19,556	0.08	291,565	1.21	2,855,155	11.80	184,521	0.76	327,963	1.36	278,626	1.15
31	Oakland, Calif.	422,419	1.78	67,589	0.29	13,478	0.06	3,583,217	15.14	125,642	0.53	346,830	1.47	79,415	0.34
32	Atlanta, Ga.	405,130	1.82	60,440	0.27	466,728	2.09	1,775,782	7.96	83,344	0.37	120,134	0.54	157,451	0.71
33	Akron, Ohio	581,312	2.79	7,096	0.03	194,240	0.93	2,605,048	12.50	35,785	0.17	29,544	0.14	281,981	1.35
34	Omaha, Nebr.	357,364	1.75	48,094	0.24	14,929	0.07	2,940,257	14.39	72,334	0.35	193,326	0.95	173,092	0.85
35	Birmingham, Ala.	275,320	1.41	17,921	0.09	36,278	0.19	1,573,112	8.08	50,334	0.26	67,674	0.35	79,066	0.41
36	Worcester, Mass.	688,065	3.59	45,719	0.24	696,362	3.63	2,765,744	14.43	109,632	0.57	155,657	0.81	280,955	1.47
37	Syracuse, N. Y.	638,035	3.46			485,166	2.63	2,104,835	11.41	74,941	0.41	165,246	0.90	377,947	2.05
38	Richmond, Va.	392,563	2.17			219,359	1.21	1,712,042	9.44			100,152	0.55	84,630	0.47
39	San Antonio, Tex.	513,994	2.84	52,732	0.29	78,474	0.43	1,120,351	6.20	23,846	0.13	150,232	0.83	35,983	0.20
40	Dallas, Tex.	438,997	2.53	64,804	0.37	148,356	0.85	2,060,909	11.87	22,256	0.13	172,447	0.99	26,066	0.15
41	New Haven, Conn.	344,895	1.99	2,887	0.02	202,460	1.17	2,202,360	12.73	80,881	0.47	228,682	1.32	128,126	0.74
42	Memphis, Tenn.	624,960	3.67	28,912	0.17	341,613	2.01	1,421,682	8.36	60,016	0.35	261,866	1.54	39,035	0.23
43	Dayton, Ohio	317,880	1.92	4,403	0.03	168,579	1.02	1,745,313	10.54	102,228	0.62	82,335	0.50	174,990	1.06
44	Norfolk, Va.	241,903	1.52	56,741	0.36	165,468	1.04	1,353,572	8.51	33,917	0.21	64,753	0.41	95,908	0.60
45	Houston, Tex.	520,681	3.36			119,497	0.77	1,724,595	11.11	31,532	0.20	119,627	0.77	68,277	0.44
46	Youngstown, Ohio	234,307	1.56	13,959	0.09	42,713	0.28	1,937,919	12.88	66,990	0.45	95,307	0.63	380,569	2.53
47	Grand Rapids, Mich.	196,647	1.36	10,342	0.07	86,396	0.60	2,192,771	15.21	102,858	0.71	146,803	1.02	52,248	0.36
48	Springfield, Mass.	778,693	5.41	48,452	0.34	160,467	1.12	2,494,059	17.33	92,111	0.64	287,928	2.00	263,724	1.83

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

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 314. 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. 39]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		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
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
49	Bridgeport, Conn	$278,806	$1.94	$1,477	$0.01	$342,433	$2.39	$1,730,247	$12.05	$99,188	$0.69	$137,975	$0.96	$165,729	$1.15
50	Fort Worth, Tex	365,694	2.58	16,346	0.12	30,239	0.21	1,271,158	8.97	17,852	0.13	146,448	1.03	22,728	0.16
51	Scranton, Pa	262,480	1.87	39,045	0.28	----------	-------	1,562,493	11.11	27,781	0.20	89,876	0.64	232,444	1.65
52	Paterson, N. J	393,007	2.82	11	(1)	101,909	0.73	1,800,979	12.90	56,584	0.41	102,485	0.73	130,969	0.94
53	Hartford, Conn	439,070	3.18	577	(1)	211,421	1.53	2,157,876	15.63	45,000	0.33	223,189	1.62	124,557	0.90
54	Des Moines, Iowa	317,588	2.30	48,371	0.35	83,100	0.60	2,168,736	15.74	70,644	0.51	92,701	0.67	80,873	0.59
55	New Bedford, Mass	401,350	3.09	35,930	0.28	282,946	2.18	1,652,903	12.73	57,917	0.45	132,367	1.02	199,704	1.54
56	Trenton, N. J	372,006	2.92	----------	-------	72,511	0.57	1,659,486	13.03	55,873	0.44	87,930	0.69	54,283	0.43
57	Salt Lake City, Utah	400,186	3.17	3,829	0.03	37,708	0.30	1,809,480	14.33	58,031	0.46	171,444	1.36	49,417	0.39
58	Camden, N. J	294,907	2.38	----------	-------	73,440	0.59	1,560,084	12.57	33,753	0.27	59,754	0.48	99,205	0.80
59	Nashville, Tenn	221,761	1.81	85,684	0.70	133,633	1.09	661,206	5.39	28,726	0.23	122,582	1.00	56,871	0.46
60	Fall River, Mass	520,666	4.31	7,782	0.06	366,917	3.03	1,588,615	13.14	57,775	0.48	99,425	0.82	61,301	0.51
61	Albany, N. Y	430,087	3.66	4,071	0.03	269,867	2.30	1,194,186	10.17	40,000	0.34	126,875	1.08	184,835	1.57
62	Wilmington, Del	197,779	1.70	----------	-------	15,135	0.13	981,343	8.41	31,669	0.27	73,176	0.63	32,301	0.28
63	Kansas City, Kans	228,396	1.97	----------	-------	11,669	0.10	1,138,573	9.83	18,431	0.16	68,533	0.59	82,668	0.71
64	Lowell, Mass	495,722	4.31	1,481	0.01	219,157	1.90	1,405,092	12.21	37,078	0.32	66,435	0.58	246,918	2.15
65	Flint, Mich	235,436	2.09	7,221	0.06	195,099	1.73	1,328,706	11.78	27,956	0.25	63,434	0.56	21,291	0.19
66	Erie, Pa	193,915	1.72	5,305	0.05	500	(1)	1,259,472	11.19	32,950	0.29	21,361	0.19	14,552	0.13
67	Cambridge, Mass	402,715	3.63	4,007	0.04	261,434	2.35	1,278,507	11.51	57,836	0.52	165,819	1.49	307,036	2.76
68	Reading, Pa	189,833	1.71	24,526	0.22	----------	-------	972,159	8.76	26,833	0.24	89,382	0.81	67,283	0.61
69	Yonkers, N. Y	373,279	3.47	16	(1)	300,950	2.80	2,122,822	19.74	26,000	0.24	71,395	0.66	143,242	1.33
70	Duluth, Minn	286,821	2.70	6,912	0.07	20,945	0.20	1,599,750	15.05	46,928	0.44	76,387	0.72	63,150	0.59
71	Spokane, Wash	244,822	2.34	117,986	1.13	32,473	0.31	1,634,589	15.63	60,665	0.58	110,239	1.05	54,375	0.52
72	Elizabeth, N. J	216,163	2.08	51,026	0.49	71,137	0.68	1,216,835	11.71	34,888	0.34	57,935	0.56	35,618	0.34

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73	Utica, N. Y.	204,489	1.98			213,850	2.07	1,215,386	11.75	69,608	0.67	80,899	0.78	107,270	1.04
74	Lynn, Mass.	318,700	3.10	28	(1)	178,290	1.74	1,115,123	10.86	48,664	0.47	119,377	1.16	203,450	1.98
75	Tacoma, Wash.	232,639	2.29	36,640	0.36	33,174	0.33	1,257,974	12.37	45,132	0.44	130,739	1.29	46,383	0.46
76	Jacksonville, Fla.	287,963	2.88			49,032	0.49	819,846	8.19	26,206	0.26	113,631	1.14	81,753	0.82
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000														
77	Oklahoma City, Okla.	$192,194	$1.93	$12,642	$0.13	$52,706	$0.53	$1,577,637	$15.81	$28,865	$0.27	$122,727	$1.23	$15,981	$0.16
78	Canton, Ohio	217,861	2.20			28,110	0.28	1,100,416	11.09	13,774	0.14	15,935	0.16	115,145	1.16
79	Somerville, Mass.	198,656	2.01	15,274	0.15	69,253	0.70	989,305	10.01	52,210	0.53	95,196	0.96	129,652	1.31
80	Schenectady, N. Y.	188,867	1.91	2,379	0.02	139,271	1.41	1,363,763	13.81	25,000	0.25	48,515	0.49	117,447	1.19
81	Waterbury, Conn.	399,755	4.06			129,605	1.32	1,545,011	15.70	40,374	0.41	83,928	0.85	36,043	0.37
82	Tulsa, Okla.	62,678	0.64	7,030	0.07	25,103	0.26	1,208,975	12.36	21,920	0.22	89,939	0.92	35,546	0.36
83	Lawrence, Mass.	380,253	3.91	1,154	0.01	190,993	1.96	1,056,389	10.86	47,311	0.49	65,242	0.67	148,739	1.53
84	Fort Wayne, Ind.	151,070	1.61	9,635	0.10			1,227,105	13.10	63,475	0.68	72,706	0.78	34,898	0.37
85	El Paso, Tex.	82,661	0.89	1,685	0.02	47,112	0.51	927,596	9.96	21,762	0.23	85,871	0.92	4,759	0.05
86	Evansville, Ind.	187,238	2.07	301	(1)	20,323	0.22	904,035	9.98	62,670	0.69	101,880	1.12	49,221	0.54
87	Savannah, Ga.	114,977	1.29	3,094	0.03	49,591	0.55	320,183	3.58	26,624	0.30	43,299	0.48	54,610	0.61
88	Knoxville, Tenn.	292,300	3.32			179,764	2.04	738,290	8.39	21,720	0.25	15,067	0.17	16,384	0.19
89	Allentown, Pa.	152,900	1.75			2,243	0.03	799,926	9.16	17,500	0.20	29,878	0.34	48,158	0.55
90	San Diego, Calif.	289,038	3.32	2,504	0.03	34,278	0.39	1,403,886	16.11	63,560	0.73	232,910	2.67	32,550	0.37
91	Bayonne, N. J.	258,146	3.06			92,620	1.10	1,371,113	16.25	41,725	0.49	38,894	0.46	99,494	1.18
92	Manchester, N. H.	232,444	2.86	2,520	0.03	35,230	0.43	647,310	7.95	37,606	0.46	46,952	0.58	23,133	0.28
93	Harrisburg, Pa.	243,072	3.00	1,915	0.02	4,550	0.06	988,284	12.18	10,000	0.12	58,173	0.72	66,406	0.82
94	Peoria, Ill.	183,965	2.31			654	0.01	895,513	11.24	47,429	0.60	117,287	1.47	52,173	0.65
95	Wichita, Kans.	86,289	1.09	40,969	0.52	30,825	0.39	1,117,041	14.09	20,835	0.26	88,759	1.12	26,793	0.34
96	St. Joseph, Mo.	86,613	1.11	3,520	0.05	22,720	0.29	725,245	9.27	33,971	0.43	46,863	0.60	24,974	0.32
97	Sioux City, Iowa	141,966	1.82	15,308	0.20	1,598	0.02	1,154,176	14.82	42,615	0.55	73,658	0.95	30,633	0.39
98	South Bend, Ind.	102,737	1.34	8,903	0.12	30,957	0.40	1,384,478	18.01	49,296	0.64	112,067	1.46	13,221	0.17
99	Wilkes-Barre, Pa.	343,617	4.51	20,958	0.27	1,300	0.02	843,227	11.06			40,916	0.54	60,003	0.79
100	Binghamton, N. Y.	250,456	3.41	2,230	0.03	309,817	4.22	920,126	12.53	20,205	0.28	60,303	0.82	104,762	1.43
101	Portland, Me.	480,785	6.57	63,988	0.88	146,914	2.01	849,042	11.61	19,498	0.27	61,446	0.84	137,419	1.88
102	Rockford, Ill.	162,540	2.24	22,790	0.31	7,718	0.11	983,332	13.48	39,668	0.55	49,166	0.68	12,779	0.18
103	Troy, N. Y.	227,318	3.16			202,508	2.81	818,386	11.36	12,000	0.17	42,527	0.59	138,287	1.92
104	Charleston, S. C.	150,491	2.11	6,217	0.09	201,047	2.82	430,330	6.04	100	(1)	51,119	0.72	44,382	0.62
105	Little Rock, Ark.	132,571	1.87	6,586	0.09	38,019	0.54	589,765	8.32	10,667	0.15	8,255	0.12	14,429	0.20
106	Johnstown, Pa.	284,855	4.07	267	(1)	3,477	0.05	881,811	12.60			22,086	0.32	56,180	0.80
107	Sacramento, Calif.	127,937	1.83	5,200	0.07	20,984	0.30	1,338,924	19.14	31,549	0.45	139,625	2.00	44,470	0.64
108	East St. Louis, Ill.	91,813	1.32			200	(1)	632,106	9.07	14,058	0.20	65,033	0.93	11,979	0.17
109	Brockton, Mass.	216,071	3.11	2,318	0.03	163,813	2.36	854,600	12.29	28,000	0.40	28,199	0.41	55,452	0.80
110	Terre Haute, Ind.	106,287	1.53	2,010	0.03	15,732	0.23	962,866	13.87	37,371	0.54	61,694	0.89	36,779	0.53
111	Saginaw, Mich.	134,946	1.95	5,644	0.08	46,315	0.67	909,682	13.15	45,995	0.66	25,181	0.36	21,960	0.32

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

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 314. 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. 39]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		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
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
112	Gary, Ind	$92,039	$1.33					$869,045	$12.59	$48,960	$0.71	$114,588	$1.66	$17,057	$0.25
113	Pawtucket, R. I	226,731	3.30	$7,349	$0.11	$42,106	$0.61	679,486	9.88	27,127	0.39	24,801	0.36	9,147	0.13
114	Hoboken, N. J	82,572	1.21			50,916	0.75	1,207,696	17.72	29,862	0.44	83,352	1.22	87,276	1.28
115	Long Beach, Calif	232,742	3.46	30,479	0.45	30,128	0.45	1,233,459	18.34	64,943	0.97	103,675	1.54	53,123	0.79
116	Passaic, N. J	163,502	2.44	1,798	0.03	65,199	0.97	935,135	13.93	29,098	0.43	26,306	0.39	61,746	0.92
117	Springfield, Ohio	102,589	1.56			108,739	1.65	651,057	9.89	8,910	0.14	26,620	0.40	82,480	1.25
118	Chester, Pa	67,996	1.05			11,926	0.18	516,950	7.99	2,125	0.03	9,463	0.15	59,211	0.92
119	Hamtramck, Mich	43,326	0.67	13,215	0.20	35,706	0.55	443,641	6.86	6,587	0.10	2,018	0.03	35,644	0.55
120	Altoona, Pa	134,786	2.09	6,236	0.10			666,589	10.34			6,921	0.11	37,476	0.58
121	Racine, Wis	181,078	2.81	3,508	0.05	21,947	0.34	842,624	13.09	34,523	0.54	80,679	1.25	37,106	0.58
122	Lansing, Mich	160,464	2.50	1,383	0.02	34,596	0.54	750,247	11.68	19,592	0.30	48,558	0.76	22,119	0.34
123	New Britain, Conn	126,591	1.99	4,171	0.07	87,522	1.37	817,714	12.84	30,000	0.47	34,138	0.54	31,096	0.49
124	Mobile, Ala	136,708	2.15	4,744	0.07	33,912	0.53	450,449	7.08	600	0.01	21,694	0.34	19,561	0.31
125	Berkeley, Calif	97,874	1.57	31,689	0.51	31,347	0.50	1,111,542	17.87	50,883	0.82	73,625	1.18	8,649	0.14
126	Springfield, Ill	106,943	1.75	2,537	0.04	9,792	0.16	744,896	12.17	32,865	0.54	83,479	1.36	19,137	0.31
127	Holyoke, Mass	251,044	4.11			141,464	2.32	851,281	13.94	34,040	0.56	80,951	1.33	80,580	1.32
128	Highland Park, Mich	156,461	2.58	7,770	0.13	277,772	4.59	1,023,171	16.89	29,355	0.48	38,358	0.63	30,797	0.51
129	Davenport, Iowa	131,749	2.19	4,278	0.07			806,647	13.38	29,920	0.50	63,405	1.05	33,780	0.56
130	Chattanooga, Tenn	101,387	1.69	12,744	0.21	137,117	2.29	433,407	7.22	22,910	0.38	34,009	0.57	20,339	0.34
131	Bethlehem, Pa	160,567	2.69			1,000	0.02	630,313	10.57	1,000	0.02	8,096	0.14	46,104	0.77
132	Lincoln, Nebr	86,907	1.49	4,267	0.07	6,260	0.11	974,163	16.68	25,136	0.43	51,911	0.89	19,367	0.33
133	Niagara Falls, N. Y	142,359	2.45	6,108	0.11	12,761	0.22	839,117	14.45	15,314	0.26	30,484	0.52	61,136	1.05
134	Covington, Ky	133,500	2.31	5,811	0.10	9,596	0.17	310,787	5.37	9,091	0.16	15,775	0.27	7,421	0.13
135	Haverhill, Mass	227,208	3.96	102	(1)	223,505	3.89	632,606	11.02	35,764	0.62	47,715	0.83	76,984	1.34
136	Portsmouth, Va	136,909	2.39	5,692	0.10	22,251	0.39	354,092	6.18	3,000	0.05	4,705	0.08	15,729	0.27

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137	Huntington, W. Va	68,569	1.20			18,383	0.32	798,343	14.00	9,349	0.16	16,411	0.29	5,842	0.10
138	East Orange, N. J	162,699	2.87	419	0.01	19,923	0.35	844,413	14.92	48,879	0.86	40,950	0.72	20,182	0.36
139	Macon, Ga	107,910	1.92	5,978	0.11	143,814	2.55	261,871	4.65	5,605	0.10	24,957	0.44	33,501	0.59
140	Wheeling, W. Va	106,564	1.90			7,007	0.12	532,380	9.47	13,654	0.24	10,992	0.20	14,533	0.26
141	Cicero, Ill	117,333	2.10	74	(1)	3,542	0.06	455,569	8.14	10,421	0.19	2,017	0.04	23,962	0.43
142	Roanoke, Va	124,619	2.25	3,955	0.07	30,144	0.54	477,047	8.60	16,945	0.31	11,859	0.21	44,237	0.80
143	Tampa, Fla	152,324	2.75			93,450	1.69	515,570	9.32	19,798	0.36	28,127	0.51	54,374	0.98
144	Lancaster, Pa	145,766	2.65	19,150	0.35	1,962	0.04	409,638	7.46	3,000	0.05	8,295	0.15	37,793	0.69
145	Winston-Salem, N. C	83,131	1.51	348	0.01	135,821	2.47	389,833	7.10	7,595	0.14	5,347	0.10	3,246	0.06
146	Shreveport, La	131,474	2.41			16,760	0.31	395,026	7.24	7,141	0.13	15,886	0.29	62,943	1.15
147	Jackson, Mich	78,405	1.44	507	0.01	148,404	2.72	577,520	10.60	17,876	0.33	48,575	0.89	31,805	0.58
148	Augusta, Ga	247,050	4.55			224,326	4.13	499,438	9.20	300	0.01	21,019	0.39	38,379	0.71
149	Fresno, Calif	161,332	2.98	17,353	0.32	3,645	0.07	1,142,530	21.12			72,967	1.35	27,603	0.51
150	Quincy, Mass	259,388	4.86	3,825	0.07	148,532	2.78	731,667	13.71	28,630	0.54	58,753	1.10	59,351	1.11
151	Pasadena, Calif	143,650	2.73	63,743	1.21	23,454	0.45	1,326,325	25.23	61,740	1.17	157,822	3.00	44,059	0.84
152	Topeka, Kans	109,214	2.08	18,634	0.35	6,831	0.13	679,528	12.93	10,313	0.20	53,924	1.03	19,240	0.37
153	Atlantic City, N. J	220,813	4.22	31,764	0.61	98,815	1.89	1,270,806	24.28	39,006	0.75	113,781	2.17	104,052	1.99
154	Kalamazoo, Mich	113,983	2.20			36,865	0.71	719,294	13.90	34,071	0.66	20,233	0.39	16,163	0.31
155	Lakewood, Ohio	111,053	2.16			5,687	0.11	865,062	16.86	43,137	0.84	15,360	0.30	58,433	1.14
156	Malden, Mass	193,699	3.81	7,000	0.14	58,213	1.15	557,522	10.98	36,724	0.72	70,295	1.38	115,138	2.27
157	Charlotte, N. C	109,342	2.19	4,299	0.09	11,701	0.23	412,046	8.23	9,121	0.18	4,361	0.09	11,098	0.22

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

158	Cedar Rapids, Iowa	$68,882	$1.40	$8,635	$0.18			$734,021	$14.93	$21,801	$0.44	$31,308	$0.64	$13,877	$0.28
159	Wichita Falls, Tex	42,127	0.86			$8,500	$0.17	330,836	6.74	7,201	0.15	9,323	0.19	575	0.01
160	York, Pa	72,632	1.50	8,545	0.18	1,310	0.03	492,458	10.15	1,675	0.03	18,242	0.38	7,865	0.16
161	Elmira, N. Y	224,033	4.63			60,126	1.24	525,923	10.88	19,190	0.40	26,916	0.56	84,922	1.76
162	Newton, Mass	475,187	9.84	18,153	0.38	36,049	0.75	1,033,259	21.39	68,163	1.41	151,061	3.13	123,211	2.55
163	Bay City, Mich	147,747	3.06			38,713	0.80	647,260	13.40	25,297	0.52	19,805	0.41	7,065	0.15
164	McKeesport, Pa	82,108	1.70			644	0.01	688,049	14.26	9,000	0.19	14,250	0.30	21,072	0.44
165	New Castle, Pa	52,122	1.08			20,021	0.42	590,262	12.28	15,395	0.32	4,974	0.10	20,316	0.42
166	Decatur, Ill	41,402	0.87	332	0.01	3,750	0.08	494,104	10.34	20,767	0.43	21,760	0.46	11,800	0.25
167	Oak Park, Ill	127,621	2.70	1,033	0.02	2,800	0.06	741,999	15.71	21,998	0.47	48,638	1.03	38,172	0.81
168	Chelsea, Mass	249,647	5.31	5,128	0.11	92,363	1.96	570,491	12.12	19,470	0.41	45,249	0.96	135,894	2.89
169	Kenosha, Wis	114,128	2.45	4,477	0.10	28,350	0.61	660,477	14.15	26,799	0.57	43,830	0.94	35,190	0.75
170	Hammond, Ind	58,375	1.25			7,667	0.16	707,981	15.19	26,456	0.57	40,629	0.87	12,478	0.27
171	Galveston, Tex	116,085	2.50	774	0.02	207,560	4.46	290,283	6.24			16,323	0.35	15,443	0.33
172	Mount Vernon, N. Y	269,888	5.85	12,331	0.27	98,403	2.13	1,077,971	23.35	35,841	0.78	22,846	0.49	72,218	1.56
175	Beaumont, Tex	100,368	2.19	5,432	0.12	617	0.01	316,727	6.90			38,672	0.84	4,546	0.10
174	Woonsocket, R. I	156,653	3.45	2,724	0.06	29,093	0.64	320,493	7.05	5,526	0.12	8,395	0.18	19,338	0.43
175	Pittsfield, Mass	173,905	3.84	3,571	0.08	31,133	0.69	592,044	13.09	22,000	0.49	16,541	0.37	56,844	1.26
176	Perth Amboy, N. J	119,291	2.64	3,870	0.09	17,198	0.38	477,087	10.56	14,931	0.33	11,484	0.25	68,071	1.51
177	Montgomery, Ala	58,455	1.30			12,972	0.29	196,574	4.36	6,304	0.14	18,298	0.41	43,303	0.96

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

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 314. 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. 39]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		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
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
178	Stockton, Calif.	$176,970	$3.94	$3,389	$0.08	$14,011	$0.31	$718,531	$16.00	$37,060	$0.83	$78,441	$1.75	$20,946	$0.47
179	Medford, Mass.	104,242	2.33			40,368	0.90	561,488	12.54	14,755	0.33	41,857	0.93	117,015	2.61
180	Lima, Ohio	47,061	1.05	192	(1)	10,063	0.22	423,969	9.47	7,453	0.17	4,070	0.09	18,610	0.42
181	Charleston, W. Va.	65,263	1.46			14,153	0.32	504,702	11.28	6,793	0.15	1,530	0.03	20,063	0.45
182	Lexington, Ky.	107,852	2.47	584	0.01	66,502	1.52	341,205	7.81	6,027	0.14	23,489	0.54	12,510	0.29
183	Greensboro, N. C.	32,231	0.74			29,593	0.68	294,902	6.78	8,050	0.18	1,708	0.04	2,437	0.06
184	Pueblo, Colo.	167,338	3.85			900	0.02	482,104	11.08	8,143	0.19	45,950	1.06	21,929	0.50
185	Salem, Mass.	161,944	3.81			116,253	2.73	438,424	10.31	27,177	0.64	80,801	1.90	102,510	2.41
186	Madison, Wis.	123,738	2.91			17,689	0.42	741,175	17.43	34,374	0.81	68,170	1.60	35,378	0.83
187	Everett, Mass.	102,796	2.42	2,351	0.06	52,195	1.23	593,469	13.96	30,548	0.72	55,953	1.32	88,964	2.09
188	Butte, Mont.	113,290	2.68			4,971	0.12	386,391	9.14	21,407	0.51	7,911	0.19	33,469	0.79
189	Fitchburg, Mass.	257,146	6.10	612	0.01	154,318	3.66	500,683	11.88	15,335	0.36	31,456	0.75	67,943	1.61
190	East Chicago, Ind.	58,475	1.39					452,355	10.75	24,186	0.57	50,361	1.20	15,550	0.37
191	San Jose, Calif.	77,083	1.84					748,040	17.85	13,785	0.33	33,473	0.80	2,528	0.06
192	Williamsport, Pa.	84,579	2.03	1,828	0.04	43,207	1.03	423,434	10.14	5,198	0.12	16,388	0.39	18,693	0.45
193	West Hoboken, N. J.	33,125	0.79	10	(1)	12,178	0.29	481,393	11.53	12,765	0.31	10,413	0.25	34,398	0.82
194	Evanston, Ill.	138,926	3.35	13,101	0.32	1,754	0.04	766,700	18.49	36,074	0.87	31,765	0.77	23,541	0.57
195	Hamilton, Ohio	41,521	1.00	10	(1)	17,526	0.42	336,579	8.12	6,079	0.15	23,910	0.58	22,470	0.54
196	Brookline, Mass.	413,757	10.01	11,065	0.27	23,373	0.57	580,422	14.04	64,199	1.55	212,780	5.15	88,120	2.13
197	Jamestown, N. Y.	132,381	3.23			137,591	3.36	576,359	14.05			21,158	0.52	35,458	0.86
198	Springfield, Mo.	51,186	1.25	1,625	0.04	21,873	0.53	427,535	10.43	17,793	0.43	27,100	0.66	891	0.02
199	Waco, Tex.	169,981	4.15	3,374	0.08	12,140	0.30	487,162	11.89	12,823	0.31	43,751	1.07	2,377	0.06
200	Muskegon, Mich.	55,541	1.36	235	0.01	39,952	0.98	586,906	14.41	35,408	0.87	26,944	0.66	9,632	0.24
201	Lorain, Ohio	65,327	1.61			12,412	0.31	488,487	12.05	10,492	0.26	19,435	0.48	53,180	1.31
202	Muncie, Ind.	44,794	1.11	7,619	0.19	1,896	0.05	531,773	13.19	16,034	0.40	17,516	0.43	7,675	0.19

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203	Pontiac, Mich	74,059	1.85	388	0.01	59,597	1.49	618,605	15.45			5,639	0.14	6,023	0.15
204	Chicopee, Mass	149,910	3.75			61,903	1.55	441,579	11.03	16,493	0.41	9,128	0.23	36,526	0.91
205	Joliet, Ill	94,500	2.37			1,650	0.04	565,112	14.20	19,705	0.50	11,056	0.28	21,587	0.54
206	Columbia, S. C	120,957	3.05			25,497	0.64	284,458	7.17	1,000	0.03	13,273	0.33	29,611	0.75
207	Superior, Wis	91,499	2.31	234	0.01	1,956	0.05	576,256	14.53	21,987	0.55	21,755	0.55	42,002	1.06
208	Dubuque, Iowa	91,143	2.32	8,471	0.22	3,500	0.09	374,751	9.53	15,140	0.39	39,336	1.00	21,183	0.54
209	Battle Creek, Mich	83,782	2.13	10,557	0.27	3,895	0.10	517,756	13.19	22,794	0.58	24,259	0.62	899	0.02
210	Aurora, Ill	79,133	2.03	25	(1)	7,544	0.19	390,499	10.00	16,699	0.34	27,935	0.72	19,087	0.49
211	Waterloo, Iowa	69,555	1.79	2,221	0.06			596,328	15.32	27,355	0.70	12,040	0.31	12,791	0.33
212	New Rochelle, N. Y	385,383	9.92	7,167	0.18	80,267	2.07	859,558	22.12	25,390	0.65	82,211	2.12	63,932	1.65
213	Stamford, Conn	131,443	3.40	1,092	0.03	45,491	1.18	542,001	14.03	25,000	0.65	34,636	0.90	23,355	0.60
214	Taunton, Mass	98,487	2.58	86	(1)	76,993	2.02	416,294	10.91	12,356	0.32	18,743	0.49	9,157	0.24
215	Council Bluffs, Iowa	47,372	1.24	1,203	0.03	500	0.01	419,140	11.00	13,000	0.34	20,628	0.54	22,136	0.58
216	Portsmouth, Ohio	41,409	1.10	443	0.01	28,990	0.77	381,486	10.13	4,583	0.12	3,984	0.11	33,629	0.89
217	Rock Island, Ill	37,342	0.99					344,384	9.15	11,660	0.31	14,818	0.39	11,385	0.30
218	Poughkeepsie, N. Y	93,944	2.50	7,181	0.19	38,001	1.01	415,471	11.07	18,448	0.49	35,667	0.95	27,516	0.73
219	Quincy, Ill	77,277	2.06			10,292	0.27	345,846	9.23	10,588	0.28	27,440	0.73	10,554	0.28
220	Austin, Tex	91,447	2.49			76,976	2.10	337,639	9.20			30,619	0.83	3,991	0.11
221	Auburn, N. Y	99,104	2.70			50,467	1.38	419,953	11.45	7,800	0.21	12,183	0.33	36,876	1.01
222	New Brunswick, N. J	130,786	3.62	109,160	3.02	27,877	0.77	500,347	13.86	15,155	0.42	16,783	0.47	33,826	0.94
223	Easton, Pa	96,574	2.70	1,341	0.04			415,946	11.64	16,097	0.45	14,276	0.40	33,224	0.93
224	Newport News, Va	60,476	1.70	4,663	0.13	31,970	0.90	269,509	7.57	575	0.02	1,495	0.04	30,911	0.87
225	Danville, Ill	49,632	1.40			1,300	0.04	296,174	8.37	12,573	0.36	18,242	0.52	2,843	0.08
226	Ogden, Utah	79,131	2.24	177	0.01	5,846	0.17	495,603	14.00	10,784	0.30	19,531	0.55	8,718	0.25
227	Wilmington, N. C	80,643	2.28	1,842	0.05	19,973	0.57	271,742	7.69	3,327	0.09	2,761	0.08	4,603	0.13
228	Hazleton, Pa	88,724	2.55	1,039	0.03			385,472	11.10	9,002	0.26	253	0.01	17,734	0.51
229	Orange, N. J	72,033	2.08	566	0.02	36,428	1.05	502,588	14.51			15,042	0.43	13,520	0.39
230	Kokomo, Ind	41,480	1.20	62	(1)			318,790	9.22	4,766	0.14	22,380	0.65	5,446	0.16
231	Amsterdam, N. Y	62,100	1.81	1,500	0.04	17,717	0.52	406,466	11.84	6,500	0.19	503	0.01	22,510	0.66
232	Petersburg, Va	61,294	1.81	3,628	0.11	24,893	0.73	237,373	6.99			9,118	0.27	13,000	0.38
233	Pensacola, Fla	72,496	2.14	360	0.01	2,282	0.07	160,529	4.73	240	0.01	48,045	1.42	10,915	0.32
234	Norristown, Pa	38,459	1.13			85	(1)	278,488	8.21	2,382	0.07	7,075	0.21	16,580	0.49
235	Lewiston, Me	89,644	2.69	5,622	0.17	50,737	1.52	181,452	5.45	7,048	0.21	8,242	0.25	17,889	0.54
236	Oshkosh, Wis	128,353	3.87			24,970	0.75	494,911	14.91	26,723	0.80	38,052	1.15	16,828	0.51
237	Green Bay, Wis	100,079	3.02			20,531	0.62	371,874	11.23	16,920	0.51	54,514	1.65	23,619	0.71
238	Columbus, Ga	61,695	1.87	7,013	0.21	85,490	2.59	253,235	7.66	4,948	0.15	13,479	0.41	19,090	0.58
239	Watertown, N. Y	115,908	3.52	18,453	0.56	48,412	1.47	382,218	11.62	11,898	0.36	16,743	0.51	25,511	0.78
240	Moline, Ill	35,140	1.09	2,376	0.07	71,445	2.21	359,652	11.13	17,959	0.56	16,646	0.52	6,223	0.19
241	Sheboygan, Wis	139,917	4.34			30,809	0.96	367,134	11.39	11,701	0.36	20,137	0.62	26,905	0.83
242	Waltham, Mass	127,899	3.99	1,113	0.03	30,609	0.96	339,975	10.61	24,014	0.75	57,739	1.80	76,830	2.40
243	Newport, R. I	154,701	4.93	85	(1)	64,135	2.04	345,052	11.00	11,210	0.36	24,925	0.79	27,660	0.88
244	Muskogee, Okla	61,396	1.96	4,728	0.15	59,489	1.90	439,642	14.04	15,357	0.49	24,729	0.79	20,976	0.67
245	Newburgh, N. Y	113,869	3.64	1,969	0.06	84,895	2.71	345,487	11.04	6,784	0.22	25,104	0.80	37,872	1.21
246	La Crosse, Wis	58,969	1.94	3,090	0.10	3,449	0.11	426,558	14.02	20,871	0.69	29,593	0.97	32,622	1.07
247	Lynchburg, Va	71,751	2.37			67,446	2.23	297,818	9.84			24,624	0.81	51,988	1.72
248	Colorado Springs, Colo	88,877	2.95	20,732	0.69	1,785	0.06	569,205	18.91	13,529	0.45	77,838	2.59	13,796	0.46

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

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923

[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. 40]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair and construction for compensation		Schools	Libraries		
	Grand total	8.6	10.2	8.3	1.7	2.3	7.5	8.5	0.5	5.9	37.7	1.3	3.3	4.4
	Group I	10.2	11.2	6.9	1.9	2.2	8.0	7.9	0.4	7.0	34.2	1.2	3.4	5.6
	Group II	9.6	9.4	8.6	2.3	2.9	7.4	8.2	0.5	8.0	35.1	1.4	3.3	3.2
	Group III	6.0	9.6	10.5	1.2	2.5	6.9	9.1	0.9	3.8	41.8	1.3	3.3	3.2
	Group IV	6.1	8.5	10.4	1.0	2.1	6.8	9.1	0.4	3.4	45.5	1.4	2.9	2.5
	Group V	6.4	7.9	9.9	0.9	2.1	5.9	10.5	0.4	3.1	45.8	1.5	2.8	2.9
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	10.1	10.6	6.5	1.7	1.8	8.1	8.5	----------	7.2	35.6	0.8	2.3	6.8
2	Chicago, Ill.	11.5	12.6	5.5	2.5	2.9	9.2	6.1	0.3	4.5	34.0	1.0	5.4	4.6
3	Philadelphia, Pa.	10.4	14.0	5.8	2.0	1.5	8.9	5.7	0.3	8.3	30.6	0.7	3.7	8.3
4	Detroit, Mich.	7.7	11.6	8.5	1.4	3.8	8.3	6.1	1.2	7.4	33.7	2.4	4.6	3.4
5	Cleveland, Ohio	9.4	8.7	7.4	0.9	2.6	6.9	8.5	1.3	4.8	40.5	2.7	1.1	5.2
6	St. Louis, Mo.	11.0	13.9	7.3	2.1	2.1	5.2	9.4	----------	8.6	32.1	1.4	4.8	2.1
7	Baltimore, Md.	8.0	12.2	9.2	0.9	2.0	9.2	13.2	1.1	6.3	29.9	1.5	3.5	3.0
8	Boston, Mass.	8.9	10.6	7.6	1.5	2.3	8.9	6.5	(1)	8.2	31.9	1.7	5.6	6.2
9	Los Angeles, Calif.	10.8	8.5	6.2	3.7	1.6	3.9	10.4	1.5	7.3	40.5	1.6	2.2	1.8
10	Pittsburgh, Pa.	12.1	7.6	6.8	2.3	2.4	9.0	12.0	0.4	6.6	32.6	1.8	2.3	4.0
11	San Francisco, Calif.	12.0	12.6	14.3	2.0	3.3	3.9	5.5	0.1	9.6	26.4	0.9	4.0	5.3
12	Buffalo, N. Y.	8.5	9.7	8.5	1.3	2.8	7.9	7.9	2.0	9.2	32.5	1.1	4.4	4.4
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
13	Milwaukee, Wis.	8.1	7.9	8.1	1.6	3.3	11.2	7.2	0.4	8.5	34.6	1.4	4.8	2.9
14	Washington, D. C.	5.9	10.7	7.4	2.6	1.5	9.2	7.6	1.4	14.2	30.6	0.8	5.0	3.0
15	Newark, N. J.	8.5	10.8	9.0	1.7	4.2	7.4	5.9	•0.4	10.3	35.2	1.1	2.9	2.5

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16	Minneapolis, Minn	9.5	6.8	8.0	1.5	4.2	5.2	10.7	0.2	5.5	39.0	2.3	4.8	2.4
17	Cincinnati, Ohio	13.0	6.9	7.2	1.4	1.7	3.8	6.7	1.1	7.8	41.4	1.4	0.8	7.0
18	New Orleans, La	10.2	9.0	9.3	9.3	1.9	10.1	10.7	0.2	2.6	32.7	0.7	1.8	1.5
19	Kansas City, Mo	14.5	9.2	5.9	1.8	1.6	4.7	10.7	0.8	9.9	36.3	1.7	1.5	1.3
20	Indianapolis, Ind	6.3	9.5	12.6	1.6	2.6	5.6	8.1	0.4	4.8	39.0	2.1	4.4	2.9
21	Rochester, N. Y	8.1	7.3	7.9	2.3	3.2	10.5	7.7	[1]	5.5	37.6	1.2	3.8	4.8
22	Seattle, Wash	12.0	8.7	11.2	1.7	2.7	6.7	10.9	0.9	3.5	34.4	2.0	2.2	3.1
23	Jersey City, N. J	11.6	16.0	9.6	1.5	4.4	5.9	6.2	----------	10.4	26.6	1.1	2.8	3.9

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

24	Portland, Oreg	4.1	9.9	11.8	2.0	1.1	5.7	6.9	6.0	0.5	45.9	----------	3.9	2.2
25	Denver, Colo	9.7	7.0	7.1	2.3	1.8	3.0	9.2	3.5	6.5	38.7	1.5	5.7	3.9
26	Toledo, Ohio	5.3	10.2	10.7	0.8	1.8	5.4	11.0	0.7	1.8	43.0	2.0	5.0	2.3
27	Columbus, Ohio	7.3	9.0	11.2	0.6	1.4	9.6	3.9	1.0	1.2	46.6	0.7	1.2	6.3
28	Louisville, Ky	5.7	11.0	11.6	0.9	4.1	6.3	7.5	0.3	6.9	37.3	2.1	2.9	3.5
29	Providence, R. I	5.8	14.1	10.1	1.0	3.7	6.9	12.4	0.7	3.5	35.5	0.4	3.2	2.7
30	St. Paul, Minn	6.1	8.6	12.8	2.2	1.7	4.0	10.7	0.3	4.0	38.9	2.5	4.5	3.8
31	Oakland, Calif	5.4	8.3	11.9	1.5	1.7	4.1	6.1	1.0	0.2	51.9	1.8	5.0	1.1
32	Atlanta, Ga	4.3	10.9	9.8	0.8	3.7	9.7	8.0	1.2	9.2	35.2	1.7	2.4	3.1
33	Akron, Ohio	5.1	7.7	7.9	0.6	1.4	6.3	11.2	0.1	3.7	50.1	0.7	0.6	5.4
34	Omaha, Nebr	6.3	9.8	13.1	0.7	1.8	3.5	6.1	0.8	0.3	50.2	1.2	3.3	3.0
35	Birmingham, Ala	4.9	9.0	13.3	1.8	2.5	6.1	8.2	0.5	1.1	46.7	1.5	2.0	2.3
36	Worcester, Mass	4.2	9.7	8.8	0.8	3.1	6.5	9.7	0.6	9.8	39.0	1.5	2.2	4.0
37	Syracuse, N. Y	5.3	8.4	10.5	0.4	2.3	9.7	10.5	----------	8.0	34.7	1.2	2.7	6.2
38	Richmond, Va	7.4	9.4	10.5	2.5	3.1	18.2	7.6	----------	4.3	33.3	----------	1.9	1.6
39	San Antonio, Tex	5.3	8.7	12.4	0.9	2.1	10.1	15.7	1.6	2.4	34.3	0.7	4.6	1.1
40	Dallas, Tex	5.4	7.3	10.6	1.4	2.8	8.9	9.5	1.4	3.2	44.6	0.5	3.7	0.6
41	New Haven, Conn	5.2	12.7	11.6	1.2	2.3	4.8	6.7	0.1	3.9	42.9	1.6	4.5	2.5
42	Memphis, Tenn	4.6	11.7	14.4	1.4	3.0	7.9	13.5	0.6	7.4	30.8	1.3	5.7	0.8
43	Dayton, Ohio	7.0	8.5	8.7	1.9	1.5	6.5	8.1	0.1	4.3	44.2	2.6	2.1	4.4
44	Norfolk, Va	9.2	16.8	12.5	1.4	1.5	10.6	5.8	1.4	4.0	32.3	0.8	1.5	2.3
45	Houston, Tex	4.8	9.8	9.9	1.4	2.7	7.5	12.9	----------	3.0	42.7	0.8	3.0	1.7
46	Youngstown, Ohio	5.7	7.6	6.3	0.6	1.2	3.1	6.4	0.4	1.2	52.9	1.8	2.6	10.4
47	Grand Rapids, Mich	5.4	6.1	14.1	0.8	3.3	4.1	4.7	0.2	2.1	52.0	2.4	3.5	1.2
48	Springfield, Mass	5.0	8.3	10.8	0.8	1.8	9.2	12.1	0.8	2.5	38.8	1.4	4.5	4.1
49	Bridgeport, Conn	4.8	12.6	13.1	0.9	3.5	6.9	5.9	[1]	7.2	36.5	2.1	2.9	3.5
50	Fort Worth, Tex	5.8	9.4	10.0	0.9	1.8	8.3	12.5	0.6	1.0	43.3	0.6	5.0	0.8
51	Scranton, Pa	5.0	8.1	9.9	2.2	1.7	6.5	7.9	1.2	----------	47.1	0.8	2.7	7.0
52	Paterson, N. J	4.4	10.1	12.7	0.8	2.8	5.9	9.6	[1]	2.5	44.1	1.4	2.5	3.2
53	Hartford, Conn	6.4	9.8	11.1	1.4	2.5	7.4	8.4	[1]	4.1	41.3	0.9	4.3	2.4

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

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—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. 40]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair and construction for compensation		Schools	Libraries		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa	4.8	6.8	9.6	0.8	1.5	5.7	7.9	1.2	2.1	53.8	1.8	2.3	2.0
55	New Bedford, Mass	5.5	10.4	9.7	0.9	4.0	10.2	8.6	0.8	6.1	35.5	1.2	2.8	4.3
56	Trenton, N. J	4.7	10.3	10.1	1.2	4.9	7.5	9.9	----	1.9	44.2	1.5	2.3	1.4
57	Salt Lake City, Utah	7.3	6.4	5.4	0.6	2.1	4.3	11.7	0.1	1.1	52.8	1.7	5.0	1.4
58	Camden, N. J	6.6	12.3	10.7	1.3	2.7	5.3	8.5	----	2.1	45.0	1.0	1.7	2.9
59	Nashville, Tenn	5.6	12.4	14.3	1.2	2.6	6.5	9.7	3.8	5.9	29.0	1.3	5.4	2.5
60	Fall River, Mass	8.6	10.6	10.2	0.9	5.0	3.1	11.9	0.2	8.4	36.2	1.3	2.3	1.4
61	Albany, N. Y	8.6	11.0	10.1	0.6	3.3	8.6	11.1	0.1	6.9	30.7	1.0	3.3	4.8
62	Wilmington, Del	8.4	11.9	13.3	0.6	1.1	10.0	8.1	----	0.6	40.3	1.3	3.0	1.3
63	Kansas City, Kans	6.0	8.0	11.6	0.5	1.5	4.5	10.0	----	0.5	49.9	0.8	3.0	3.6
64	Lowell, Mass	5.6	8.7	10.2	0.9	3.6	7.0	12.8	(1)	5.7	36.4	1.0	1.7	6.4
65	Flint, Mich	5.7	6.9	8.7	0.7	2.4	6.0	8.7	0.3	7.2	49.2	1.0	2.3	0.8
66	Erie, Pa	8.0	9.4	11.2	0.9	2.2	5.1	8.0	0.2	(1)	52.0	1.4	0.9	0.6
67	Cambridge, Mass	5.8	9.3	8.5	2.5	3.2	8.9	10.0	0.1	6.5	31.9	1.4	4.1	7.7
68	Reading, Pa	6.3	9.4	4.6	0.9	2.0	12.2	9.0	1.2	----	45.9	1.3	4.2	3.2
69	Yonkers, N. Y	7.0	10.9	7.3	0.8	3.7	8.2	7.6	(1)	6.2	43.4	0.5	1.5	2.9
70	Duluth, Minn	7.4	7.5	9.5	0.7	2.4	3.1	9.5	0.2	0.7	52.8	1.5	2.5	2.1
71	Spokane, Wash	4.3	6.0	10.0	0.9	2.1	6.2	7.7	3.7	1.0	51.1	1.9	3.4	1.7
72	Elizabeth, N. J	6.0	11.4	10.2	1.4	2.3	9.1	7.6	1.8	2.5	43.0	1.2	2.0	1.3
73	Utica, N. Y	7.6	6.9	10.8	0.6	1.9	9.1	6.8	----	7.2	40.7	2.3	2.7	3.6
74	Lynn, Mass	4.5	8.4	10.9	1.4	3.3	7.5	10.3	(1)	5.7	35.9	1.6	3.8	6.6
75	Tacoma, Wash	4.7	7.0	14.2	0.7	1.7	3.4	8.9	1.4	1.3	48.1	1.7	5.0	1.8
76	Jacksonville, Fla	8.6	10.4	11.8	2.1	3.9	8.5	11.4	----	1.9	32.5	1.0	4.5	3.2

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

77	Oklahoma City, Okla	5.7	10.7	9.5	0.9	1.7	5.1	6.4	0.4	1.7	52.2	1.0	4.1	0.5
78	Canton, Ohio	7.5	6.0	8.4	1.0	1.9	5.3	10.2		1.3	51.6	0.6	0.7	5.4
79	Somerville, Mass	4.9	8.2	9.7	1.0	2.2	11.3	8.0	0.6	2.8	40.0	2.1	3.8	5.2
80	Schenectady, N. Y	6.0	7.9	6.9	1.1	2.7	14.4	6.1	0.1	4.5	44.1	0.8	1.6	3.8
81	Waterbury, Conn	5.9	10.3	13.2	0.7	1.6	4.0	11.5		3.7	44.4	1.2	2.4	1.0
82	Tulsa, Okla	6.6	9.4	10.1	0.9	0.7	4.5	2.9	0.3	1.2	56.5	1.0	4.2	1.7
83	Lawrence, Mass	4.3	9.2	10.9	0.7	4.0	10.6	12.1	(1)	6.1	33.7	1.5	2.1	4.7
84	Fort Wayne, Ind	2.5	7.6	13.0	3.8	0.8	4.6	6.6	0.4		53.2	2.8	3.2	1.5
85	El Paso, Tex	6.8	8.0	9.4	1.6	6.1	8.6	4.2	0.1	2.4	47.2	1.1	4.4	0.2
86	Evansville, Ind	3.5	7.7	12.6	0.5	1.3	4.2	9.9	(1)	1.1	47.8	3.3	5.4	2.6
87	Savannah, Ga	8.8	16.7	11.6	1.5	3.6	17.8	7.5	0.2	3.2	20.9	1.7	2.8	3.6
88	Knoxville, Tenn	9.5	9.5	10.1	0.7	1.5	6.1	14.5		8.9	36.6	1.1	0.7	0.8
89	Allentown, Pa	6.9	7.0	6.1	0.7	1.8	6.9	10.3		0.2	53.7	1.2	2.0	3.2
90	San Diego, Calif	6.5	6.4	8.9	1.2	1.8	5.9	9.7	0.1	1.2	47.2	2.1	7.8	1.1
91	Bayonne, N. J	7.7	9.6	10.2	1.5	1.8	4.8	8.7		3.1	46.3	1.4	1.3	3.4
92	Manchester, N. H	8.8	12.0	11.8	0.8	3.7	10.7	11.9	0.1	1.8	33.0	1.9	2.4	1.2
93	Harrisburg, Pa	6.0	6.6	3.7	1.2	1.2	10.2	12.6	0.1	0.2	51.2	0.5	3.0	3.4
94	Peoria, Ill	5.3	7.4	11.0	0.9	4.4	5.9	9.2		(1)	45.0	2.4	5.9	2.6
95	Wichita, Kans	4.0	8.1	8.2	1.0	1.4	5.0	4.4	2.1	1.6	57.2	1.1	4.5	1.4
96	St Joseph, Mo	6.0	10.5	17.3	0.7	2.1	2.5	5.6	0.2	1.5	46.8	2.2	3.0	1.6
97	Sioux City, Iowa	5.0	7.2	8.4	0.9	0.8	6.4	6.9	0.7	0.1	56.4	2.1	3.6	1.5
98	South Bend, Ind	3.8	7.9	11.4	1.4	1.2	3.2	4.3	0.4	1.3	57.8	2.1	4.7	0.6
99	Wilkes-Barre, Pa	6.8	7.5	7.5	0.6	1.8	5.8	18.4	1.1	0.1	45.1		2.2	3.2
100	Binghamton, N. Y	5.6	6.0	9.6	1.0	1.4	4.6	10.8	0.1	13.3	39.6	0.9	2.6	4.5
101	Portland, Me	4.0	9.8	9.7	0.5	1.1	5.5	19.0	2.5	5.8	33.5	0.8	2.4	5.4
102	Rockford, Ill	5.4	7.2	10.3	0.8	2.0	4.0	8.9	1.3	0.4	54.1	2.2	2.7	0.7
103	Troy, N. Y	6.9	11.3	9.3	0.9	1.3	9.5	9.6		8.6	34.6	0.5	1.8	5.8
104	Charleston, S. C	5.7	15.6	12.9	0.8	1.8	9.8	9.1	0.4	12.1	26.0	(1)	3.1	2.7
105	Little Rock, Ark	7.0	9.4	14.0	1.0	1.8	2.9	10.6	0.5	3.0	47.1	0.9	0.7	1.2
106	Johnstown, Pa	5.0	6.0	10.0	0.5	1.6	7.0	15.9	(1)	0.2	49.3		1.2	3.1
107	Sacramento, Calif	5.9	6.8	11.3	1.2	1.7	10.1	4.7	0.2	0.8	49.4	1.2	5.1	1.6
108	East St. Louis, Ill	8.4	7.9	11.3	1.7	0.6	3.4	7.5		(1)	51.7	1.1	5.3	1.0
109	Brockton, Mass	5.5	8.0	11.8	0.8	3.6	9.0	9.8	0.1	7.5	38.9	1.3	1.3	2.5
110	Terre Haute, Ind	3.1	8.0	14.7	0.6	0.5	1.6	6.2	0.1	0.9	56.3	2.2	3.6	2.1
111	Saginaw, Mich	7.8	8.0	10.3	0.5	1.8	2.9	7.8	0.3	2.7	52.5	2.7	1.5	1.3
112	Gary, Ind	7.0	11.1	11.5	0.7	1.8	5.2	5.1			47.7	2.7	6.3	0.9
113	Pawtucket, R. I	7.4	10.0	9.8	1.0	0.8	6.4	14.4	0.5	2.7	43.2	1.7	1.6	0.6
114	Hoboken, N. J	8.6	13.2	13.9	0.4	1.5	7.6	2.9		1.8	42.9	1.1	3.0	3.1
115	Long Beach, Calif	6.1	6.2	7.4	1.5	1.0	6.0	9.5	1.3	1.2	50.6	2.7	4.3	2.2
116	Passaic, N. J	5.8	8.8	9.6	1.0	1.9	10.0	8.0	0.1	3.2	45.9	1.4	1.3	3.0

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

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1923—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. 40]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair and construction for compensation		Schools	Libraries		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
117	Springfield, Ohio	5.4	5.9	7.4	0.2	1.8	1.2	8.2	----------	8.7	51.8	0.7	2.1	6.6
118	Chester, Pa	6.2	10.6	5.2	0.6	1.0	8.6	6.9	----------	1.2	52.5	0.2	1.0	6.0
119	Hamtramck, Mich	12.0	11.8	12.7	1.3	1.8	13.6	3.5	1.1	2.9	35.8	0.5	0.2	2.9
120	Altoona, Pa	5.9	6.2	10.0	0.8	0.5	3.9	11.5	0.5	----------	57.0	----------	0.6	3.2
121	Racine, Wis	5.4	6.4	8.3	1.1	2.6	3.7	10.9	0.2	1.3	50.9	2.1	4.9	2.2
122	Lansing, Mich	6.8	5.8	12.1	0.5	2.2	7.9	10.0	0.1	2.2	46.9	1.2	3.0	1.4
123	New Britain, Conn	6.2	8.5	7.8	1.3	2.7	3.5	7.8	0.3	5.4	50.6	1.9	2.1	1.9
124	Mobile, Ala	7.0	11.9	10.0	1.6	2.8	3.8	12.9	0.4	3.2	42.5	0.1	2.0	1.8
125	Berkeley, Calif	5.3	4.1	11.1	0.6	1.8	7.0	4.9	1.6	1.6	55.5	2.5	3.7	0.4
126	Springfield, Ill	8.5	7.1	9.6	1.0	1.5	4.2	7.3	0.2	0.7	50.7	2.2	5.7	1.3
127	Holyoke, Mass	5.2	8.5	12.6	1.1	5.2	7.3	10.5	----------	5.9	35.6	1.4	3.4	3.4
128	Highland Park, Mich	5.0	6.8	7.9	0.6	1.7	6.6	7.1	0.4	12.7	46.7	1.3	1.8	1.4
129	Davenport, Iowa	6.1	6.9	9.7	1.3	1.3	5.4	8.5	0.3	----------	52.3	1.9	4.1	2.2
130	Chattancoga, Tenn	6.0	9.7	16.8	1.2	2.6	4.7	7.8	1.0	10.6	33.5	1.8	2.6	1.6
131	Bethlehem, Pa	8.6	7.0	4.4	0.3	1.2	3.0	14.3	----------	0.1	56.1	0.1	0.7	4.1
132	Lincoln, Nebr	6.0	3.8	7.8	0.4	2.2	3.7	5.7	0.3	0.4	63.5	1.6	3.4	1.3
133	Niagara Falls, N. Y	6.8	7.8	8.8	1.0	3.4	10.8	7.9	0.3	0.7	46.5	0.8	1.7	3.4
134	Covington, Ky	9.8	11.1	12.8	0.2	1.0	10.3	14.9	0.6	1.1	34.6	1.0	1.8	0.8
135	Haverhill, Mass	4.6	7.4	10.1	0.6	4.3	5.1	12.4	(1)	12.2	34.5	2.0	2.6	4.2
136	Portsmouth, Va	9.1	9.6	9.9	1.2	4.7	9.8	14.1	0.6	2.3	36.4	0.3	0.5	1.6
137	Huntington, W. Va	4.3	7.8	9.9	0.7	1.2	5.8	5.3	----------	1.4	61.3	0.7	1.3	0.4
138	East Orange, N. J	4.9	10.4	9.6	0.9	1.9	9.6	9.0	(1)	1.1	46.7	2.7	2.3	1.1
139	Macon, Ga	4.8	11.0	15.2	2.0	2.6	7.5	10.5	0.6	14.0	25.5	0.5	2.4	3.3
140	Wheeling, W. Va	7.5	11.3	13.9	0.2	1.5	7.5	9.0	----------	0.6	45.2	1.2	0.9	1.2
141	Cicero, Ill	8.3	9.9	10.1	1.4	2.2	9.7	11.2	(1)	0.3	43.5	1.0	0.2	2.3

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142	Roanoke, Va	10.0	9.6	11.5	1.0	1.6	6.1	10.6	0.3	2.6	40.5	1.4	1.0	3.8
143	Tampa, Fla	5.7	8.1	9.2	1.0	2.1	10.9	11.1	----------	6.8	37.6	1.4	2.1	4.0
144	Lancaster, Pa	4.6	8.5	7.0	0.3	0.9	4.5	17.3	2.3	0.2	48.6	0.4	1.0	4.5
145	Winston-Salem, N. C	5.4	11.4	8.0	1.0	3.2	6.9	8.5	(1)	13.9	40.0	0.8	0.5	0.3
146	Shreveport, La	6.9	8.9	15.1	1.2	3.3	8.9	11.6	----------	1.5	35.0	0.6	1.4	5.6
147	Jackson, Mich	6.3	6.4	7.0	0.6	4.5	3.4	6.2	(1)	11.8	46.0	1.4	3.9	2.5
148	Augusta, Ga	4.3	8.6	8.4	1.3	1.2	7.3	16.5	----------	15.0	33.4	(1)	1.4	2.6
149	Fresno, Calif	4.0	5.8	16.8	1.2	1.8	2.9	7.6	0.8	0.2	54.1	----------	3.5	1.3
150	Quincy, Mass	5.7	7.7	9.1	0.8	3.7	6.8	13.3	0.2	7.6	37.6	1.5	3.0	3.0
151	Pasadena, Calif	7.1	4.4	7.6	1.2	1.0	4.2	5.9	2.6	1.0	54.4	2.5	6.5	1.8
152	Topeka, Kans	4.5	6.4	12.0	0.5	2.9	5.5	8.3	1.4	0.5	51.6	0.8	4.1	1.5
153	Atlantic City, N. J	6.3	13.3	14.0	3.9	1.0	10.4	6.0	0.9	2.7	34.5	1.1	3.1	2.8
154	Kalamazoo, Mich	5.9	7.1	11.5	0.6	1.8	3.1	8.5	----------	2.7	53.5	2.5	1.5	1.2
155	Lakewood, Ohio	3.8	5.0	6.5	0.6	1.1	6.2	7.8	----------	0.4	60.4	3.0	1.1	4.1
156	Malden, Mass	4.5	7.6	9.8	1.3	2.6	9.5	12.0	0.4	3.6	34.7	2.3	4.4	7.2
157	Charlotte, N. C	6.5	9.0	10.2	0.9	4.2	9.4	11.6	0.5	1.2	43.9	1.0	0.5	1.2

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

158	Cedar Rapids, Iowa	4.0	5.2	8.0	1.0	1.1	4.6	6.0	0.7	----------	63.5	1.9	2.7	1.2
159	Wichita Falls, Tex	9.9	6.9	8.4	1.8	1.3	4.3	7.1	----------	1.4	56.0	1.2	1.6	0.1
160	York, Pa	6.8	6.7	5.9	1.4	1.3	7.4	8.5	1.0	0.2	57.6	0.2	2.1	0.9
161	Elmira, N. Y	6.5	6.6	8.1	0.5	2.0	4.8	17.0	----------	4.6	40.0	1.5	2.0	6.5
162	Newton, Mass	5.6	7.5	7.1	0.6	1.6	7.3	17.6	0.7	1.3	38.2	2.5	5.6	4.6
163	Bay City, Mich	5.6	6.4	17.3	0.5	0.9	2.6	11.1	----------	2.9	48.7	1.9	1.5	0.5
164	McKeesport, Pa	5.7	7.2	8.1	0.3	1.4	8.9	6.9	----------	0.1	57.7	0.8	1.2	1.8
165	New Castle, Pa	6.2	6.3	7.1	0.7	0.9	6.6	5.4	----------	2.1	60.7	1.6	0.5	2.1
166	Decatur, Ill	4.6	4.7	10.0	0.8	1.4	3.6	5.2	(1)	0.5	62.3	2.6	2.7	1.5
167	Oak Park, Ill	5.3	8.1	7.2	0.3	1.1	4.4	9.6	0.1	0.2	55.5	1.6	3.6	2.9
168	Chelsea, Mass	6.1	7.8	10.5	1.7	1.5	5.3	15.0	0.3	5.5	34.2	1.2	2.7	8.2
169	Kenosha, Wis	5.0	6.4	9.3	1.1	3.0	5.9	8.7	0.3	2.2	50.2	2.0	3.3	2.7
170	Hammond, Ind	5.4	8.7	10.9	0.6	1.1	5.8	4.6	----------	0.6	56.2	2.1	3.2	1.0
171	Galveston, Tex	6.0	8.1	13.7	1.2	1.8	6.6	11.2	0.1	20.1	28.1	----------	1.6	1.5
172	Mount Vernon, N. Y	6.0	7.2	5.9	0.7	1.4	5.6	12.4	0.6	4.5	49.6	1.6	1.1	3.3
173	Beaumont, Tex	7.6	9.5	10.5	2.4	2.5	9.3	12.5	0.7	0.1	39.6	----------	4.8	0.6
174	Woonsocket, R. I	7.1	14.6	18.6	0.8	0.4	6.5	15.0	0.3	2.8	30.7	0.5	0.8	1.9
175	Pittsfield, Mass	5.5	8.6	6.6	1.5	2.9	3.9	13.8	0.3	2.5	46.9	1.7	1.3	4.5
176	Perth Amboy, N. J	6.5	12.8	5.0	1.7	2.5	8.1	10.6	0.3	1.5	42.4	1.3	1.0	6.1
177	Montgomery, Ala	7.5	14.7	13.7	1.6	3.0	9.0	8.8	----------	1.9	29.5	0.9	2.8	6.5
178	Stockton, Calif	6.8	7.1	10.4	1.2	0.7	7.5	11.2	0.2	0.9	45.4	2.3	5.0	1.3
179	Medford, Mass	6.7	6.8	10.3	1.4	1.4	8.1	7.7	----------	3.0	41.7	1.1	3.1	8.7
180	Lima, Ohio	7.9	6.8	8.9	0.4	2.0	2.9	6.5	(1)	1.4	58.9	1.0	0.6	2.6
181	Charleston, W. Va	8.2	9.2	12.2	0.8	2.7	4.2	6.7	----------	1.4	51.7	0.7	0.2	2.1
182	Lexington, Ky	7.4	8.7	15.7	0.5	2.6	7.8	11.0	0.1	6.8	34.9	0.6	2.4	1.3

[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 expense	Repair and construction for compensation		Schools	Libraries		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
183	Greensboro, N. C	10.8	10.8	4.8	1.3	3.1	7.2	5.4	----------	5.0	49.6	1.4	0.3	0.4
184	Pueblo, Colo	7.2	7.7	12.0	1.1	2.4	1.5	15.7	----------	0.1	45.1	0.8	4.3	2.1
185	Salem, Mass	5.1	11.9	8.8	0.8	2.8	8.8	10.8	----------	7.8	29.2	1.8	5.4	6.8
186	Madison, Wis	4.4	5.1	10.6	1.1	2.4	9.0	8.2	----------	1.2	49.0	2.8	4.5	2.3
187	Everett, Mass	6.2	7.8	10.0	1.3	1.8	5.7	7.5	0.2	3.8	43.1	2.2	4.1	6.5
188	Butte, Mont	8.7	6.0	11.0	0.8	0.7	11.9	12.2	----------	0.5	41.5	2.3	0.8	3.6
189	Fitchburg, Mass	5.0	6.8	10.1	0.8	3.8	5.1	17.1	(1)	10.3	33.3	1.0	2.1	4.5
190	East Chicago, Ind	7.1	9.8	12.3	0.5	1.8	9.8	5.7	----------	----------	44.2	2.4	4.9	1.5
191	San Jose, Calif	4.9	4.8	10.1	0.9	2.0	3.8	6.5	----------	----------	62.8	1.2	2.8	0.2
192	Williamsport, Pa	6.2	4.9	8.6	0.5	1.1	2.3	10.9	0.2	5.6	54.5	0.7	2.1	2.4
193	West Hoboken, N. J	4.5	12.7	15.2	0.3	1.7	6.9	3.3	----------	1.2	48.3	1.3	1.0	3.5
194	Evanston, Ill	5.4	8.5	7.0	1.1	2.0	7.7	9.4	0.9	0.1	51.8	2.4	2.1	1.6
195	Hamilton, Ohio	9.5	8.8	9.9	1.2	2.2	5.0	5.9	(1)	2.5	47.6	0.9	3.4	3.2
196	Brookline, Mass	7.1	9.7	8.9	1.3	7.7	3.4	18.4	0.5	1.0	25.8	2.9	9.5	3.9
197	Jamestown, N. Y	6.2	5.0	8.9	0.1	1.7	4.0	10.8	----------	11.3	47.2	----------	1.7	2.9
198	Springfield, Mo	5.4	8.1	14.0	0.9	1.0	2.5	6.4	0.2	2.7	53.1	2.2	3.4	0.1
199	Waco, Tex	3.5	5.3	13.0	1.3	1.6	3.9	16.6	0.3	1.2	47.5	1.3	4.3	0.2
200	Muskegon, Mich	4.9	5.2	11.0	0.6	3.0	5.9	5.1	(1)	3.7	54.0	3.3	2.5	0.9
201	Lorain, Ohio	7.8	11.6	13.4	2.0	1.8	3.6	6.0	----------	1.1	45.0	1.0	1.8	4.9
202	Muncie, Ind	4.9	5.6	11.6	0.4	0.7	4.3	5.2	0.9	0.2	61.5	1.9	2.0	0.9
203	Pontiac, Mich	7.2	6.8	7.2	1.5	2.9	5.0	6.7	(1)	5.4	56.2	----------	0.5	0.5
204	Chicopee, Mass	5.2	7.9	11.7	0.6	2.9	4.5	14.1	----------	5.8	41.5	1.6	0.9	3.4
205	Joliet, Ill	7.5	7.4	9.1	0.7	0.7	2.8	9.5	----------	0.2	56.9	2.0	1.1	2.2
206	Columbia, S. C	5.8	13.1	11.2	2.2	2.6	7.8	14.6	----------	3.1	34.3	0.1	1.6	3.7
207	Superior, Wis	6.8	8.9	15.2	0.6	2.0	4.3	7.5	(1)	0.2	47.5	1.8	1.8	3.5

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208	Dubuque, Iowa	5.9	7.2	12.4	0.6	1.4	5.3	11.1	1.0	0.4	45.6	1.8	4.8	2.6
209	Battle Creek, Mich	6.5	9.6	9.5	0.7	3.4	2.5	8.6	1.1	0.4	52.9	2.3	2.5	0.1
210	Aurora, Ill	8.9	9.1	8.8	0.9	1.3	4.9	9.7	(1)	0.9	47.8	2.0	3.4	2.3
211	Waterloo, Iowa	4.9	6.1	11.3	1.1	0.7	3.0	7.0	0.2	----------	60.3	2.8	1.2	1.3
212	New Rochelle, N. Y	7.1	8.2	8.2	0.5	1.7	8.7	16.8	0.3	3.5	37.4	1.1	3.6	2.8
213	Stamford, Conn	7.0	8.1	9.9	1.1	1.7	11.9	9.9	0.1	3.4	40.7	1.9	2.6	1.8
214	Taunton, Mass	6.8	9.4	11.7	1.4	4.1	4.5	9.7	(1)	7.6	40.8	1.2	1.8	0.9
215	Council Bluffs, Iowa	4.2	6.1	8.4	0.8	0.7	5.4	6.7	0.2	0.1	59.5	1.8	2.9	3.1
216	Portsmouth, Ohio	6.4	5.8	7.6	1.0	1.2	3.5	6.2	0.1	4.4	57.5	0.7	0.6	5.1
217	Rock Island, Ill	5.9	6.3	8.9	0.9	3.4	7.5	6.0	----------	----------	55.1	1.9	2.4	1.8
218	Poughkeepsie, N. Y	6.6	6.3	4.2	0.6	10.7	7.7	9.4	0.7	3.8	41.7	1.9	3.6	2.8
219	Quincy, Ill	7.8	9.2	12.3	0.7	1.9	3.8	10.3	----------	1.4	46.2	1.4	3.7	1.4
220	Austin, Tex	5.8	5.5	10.4	1.1	0.8	8.1	11.5	----------	9.7	42.6	----------	3.9	0.5
221	Auburn, N. Y	7.3	6.1	11.8	0.7	3.2	7.5	10.0	----------	5.1	42.4	0.8	1.2	3.7
222	New Brunswick, N. J	6.9	6.7	11.6	0.8	1.4	4.2	10.7	8.9	2.3	41.0	1.2	1.4	2.8
223	Easton, Pa	6.6	7.8	6.6	0.4	1.0	8.7	11.5	0.2	----------	49.6	1.9	1.7	4.0
224	Newport News, Va	13.0	11.7	8.1	2.8	3.6	10.4	7.6	0.6	4.0	34.1	0.1	0.2	3.9
225	Danville, Ill	6.1	7.6	17.1	1.0	0.8	4.8	8.2	----------	0.2	48.7	2.1	3.0	0.5
226	Ogden, Utah	7.0	7.7	6.5	0.7	1.3	4.2	9.3	(1)	0.7	58.2	1.3	2.3	1.0
227	Wilmington, N. C	5.9	10.4	10.0	1.0	3.3	13.7	11.7	0.3	2.9	39.4	0.5	0.4	0.7
228	Hazleton, Pa	8.4	5.0	2.9	0.6	0.9	3.1	14.0	0.2	----------	60.7	1.4	(1)	2.8
229	Orange, N. J	6.3	9.4	8.3	0.9	2.3	6.3	7.5	0.1	3.8	52.2	----------	1.6	1.4
230	Kokomo, Ind	4.4	8.0	12.3	0.6	0.8	4.7	7.3	(1)	----------	56.3	0.8	4.0	1.0
231	Amsterdam, N. Y	6.2	5.8	8.8	0.9	2.9	8.7	8.0	0.2	2.3	52.3	0.8	0.1	2.9
232	Petersburg, Va	11.4	11.4	11.0	0.7	4.4	8.0	9.3	0.6	3.8	36.0	----------	1.4	2.0
233	Pensacola, Fla	8.7	11.6	11.8	0.7	2.2	4.5	14.9	0.1	0.5	33.0	(1)	9.9	2.2
234	Norristown, Pa	8.5	7.7	3.2	0.9	1.1	4.0	8.4	----------	(1)	60.5	0.5	1.5	3.6
235	Lewiston, Me	8.3	10.6	10.8	0.4	1.6	4.3	15.9	1.0	9.0	32.2	1.3	1.5	3.2
236	Oshkosh, Wis	5.1	4.6	13.0	1.1	0.9	3.3	12.7	----------	2.5	48.8	2.6	3.8	1.7
237	Green Bay, Wis	6.1	5.1	12.8	1.1	1.2	3.2	12.0	----------	2.5	44.6	2.0	6.5	2.8
238	Columbus, Ga	5.9	13.1	9.6	0.3	3.9	8.1	8.2	0.9	11.4	33.7	0.7	1.8	2.5
239	Watertown, N. Y	7.7	5.1	9.3	0.5	2.5	3.8	13.3	2.1	5.6	43.9	1.4	1.9	2.9
240	Moline, Ill	6.7	6.6	7.0	0.8	1.0	3.9	5.1	0.3	10.4	52.3	2.6	2.4	0.9
241	Sheboygan, Wis	6.5	5.3	12.6	0.7	0.6	7.2	15.7	----------	3.5	41.3	1.3	2.3	3.0
242	Waltham, Mass	6.5	7.7	7.6	3.4	2.4	8.3	12.5	0.1	3.0	33.1	2.3	5.6	7.5
243	Newport, R. I	5.2	12.6	9.1	1.1	2.4	9.8	14.7	(1)	6.1	32.8	1.1	2.4	2.6
244	Muskogee, Okla	6.0	6.9	12.0	0.4	1.2	2.6	6.9	0.5	6.7	49.7	1.7	2.8	2.4
245	Newburgh, N. Y	7.0	6.8	4.3	0.3	1.0	7.2	13.6	0.2	10.1	41.2	0.8	3.0	4.5
246	La Crosse, Wis	5.2	5.3	13.2	0.6	1.2	4.3	7.2	0.4	0.4	51.9	2.5	3.6	4.0
247	Lynchburg, Va	9.4	8.7	11.1	0.6	3.4	4.9	8.7	----------	8.1	35.9	----------	3.0	6.3
248	Colorado Springs, Colo	6.0	6.2	7.0	0.7	2.1	2.2	8.6	2.0	0.2	54.9	1.3	7.5	1.3

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

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1923

[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. 41]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	Grand total	$131,054,782	$73,493,355	$16,757,364	$3,519,652	$1,412,829	$75,348	$4,804,057	$2,142,672	$826,136	$42,256	$23,223,929	$4,757,184
	Group I	63,608,074	31,481,800	7,861,653		818,886	11,960	1,723,265	220,532	356,470	35,077	17,295,639	3,802,792
	Group II	17,747,918	8,955,925	1,838,329		208,036	8,194	796,255	79,010	45,230		5,816,939	
	Group III	24,089,090	15,225,175	2,653,086	2,632,718	240,625	15,087	1,586,981	734,834	305,153	6,818	111,351	577,262
	Group IV	16,103,487	10,852,141	2,999,535	465,600	114,387	22,938	628,212	644,422	106,640	334		269,278
	Group V	9,506,213	6,978,314	1,404,761	421,334	30,895	17,169	69,344	463,874	12,643	27		107,852
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$11,796,968	$6,699,408			$373,023		$1,008,482				$593,359	$3,122,696
2	Chicago, Ill	5,986,424	4,779,140	$1,102,371		3,384		101,529					
3	Philadelphia, Pa	3,603,619	3,392,090			5,675		205,854					
4	Detroit, Mich	15,383,110	967,029			30,656	$834					14,384,591	
5	Cleveland, Ohio	4,168,486	2,144,424	1,574,334		64,924	1,300		$104,241	$174,101			105,162
6	St. Louis, Mo	2,268,075	2,163,967			18,788	4,518	80,802					
7	Baltimore, Md	1,532,050	1,296,969			116,356		34,155			$35,077		49,493
8	Boston, Mass	2,339,002	1,683,170			25,872	30		116,291				513,639
9	Los Angeles, Calif	10,826,908	5,354,903	5,184,948				275,255					11,802
10	Pittsburgh, Pa	1,811,814	1,647,458			122,203	5,278	17,188		19,687			
11	San Francisco, Calif	2,413,480	13,981							81,810		2,317,689	
12	Buffalo, N. Y	1,478,138	1,339,261			58,005				80,872			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$1,058,127	$1,055,258			$2,869							
14	Washington, D. C	852,973	826,918			23,840			$2,215				
15	Newark, N. J	1,402,408	1,310,228			41,766		$50,414					
16	Minneapolis, Minn	577,168	571,846				$5,322						
17	Cincinnati, Ohio	1,320,972	1,295,595			14,235		2,183		$8,959			
18	New Orleans, La	2,009,767	658,971			57,400						$1,293,396	

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19	Kansas City, Mo	1,195,686	1,168,866			20,482	2,872	3,466					
20	Indianapolis, Ind	31,824				16,202				15,622			
21	Rochester, N. Y	687,451	568,486			18,509		3,012	76,795	20,649			
22	Seattle, Wash	7,810,570	717,768	$1,838,329		12,733		718,197				4,523,543	
23	Jersey City, N. J	800,972	781,989					18,983					

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

24	Portland, Oreg	$1,538,542	$424,629			$6,098		$865,158		$43,869			$198,788
25	Denver, Colo	1,006,774	942,427			4,466				52,136			7,745
26	Toledo, Ohio	831,672	766,472			19,932		2,880	$42,388				
27	Columbus, Ohio	897,787	614,367	$252,084		31,336							
28	Louisville, Ky	420,841	412,864					6,239	1,738				
29	Providence, R. I	402,922	364,005				$3,064	15,838	20,015				
30	St. Paul, Minn	790,390	745,046			5,946		952		38,446			
31	Oakland, Calif	127,918						70,531		35,553			21,834
32	Atlanta, Ga	566,333	522,345				458		19,432	24,098			
33	Akron, Ohio	304,146	298,323			5,823							
34	Omaha, Nebr	2,151,001	535,242		$1,351,292					22,374			242,093
35	Birmingham, Ala	93,620	57,111	26,978		8,192				1,339			
36	Worcester, Mass	247,122	191,829				1,624		53,669				
37	Syracuse, N. Y	351,581	344,402			7,179							
38	Richmond, Va	1,176,030	263,208		818,908	22,547		26,592	42,048	2,727			
39	San Antonio, Tex	13,103				7,180			5,923				
40	Dallas, Tex	408,808	408,808										
41	New Haven, Conn	6,610						6,610					
42	Memphis, Tenn	386,996	364,779			17,828		4,389					
43	Dayton, Ohio	188,868	178,868			10,000							
44	Norfolk, Va	602,101	217,965			12,103		311,622	50,647	9,764			
45	Houston, Tex	325,280	179,293			23,719				17,846			104,422
46	Youngstown, Ohio	312,179	310,615				1,564						
47	Grand Rapids, Mich	330,082	255,978			7,918			66,186				
48	Springfield, Mass	339,698	314,176							25,522			
49	Bridgeport, Conn												
50	Fort Worth, Tex	208,549	207,751			798							
51	Scranton, Pa	268				268							
52	Paterson, N. J	100					100						
53	Hartford, Conn	641,472	607,137			15,196			19,139				
54	Des Moines, Iowa	315,251	234,015			13,683			67,553				
55	New Bedford, Mass	268,965	195,828					8,400	64,737				
56	Trenton, N. J	406,622	394,642			2,379		9,601					
57	Salt Lake City, Utah	237,805	174,911				1,314		61,580				
58	Camden, N. J	255,350	230,435					9,572	12,963				2,380

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1923—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. 41]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
59	Nashville, Tenn	$225,986	$215,203			$6,514	$1,020	$1,560	$1,689				
60	Fall River, Mass	404,779	338,155				1,006	1,357	64,261				
61	Albany, N. Y	525,063	520,013			5,050							
62	Wilmington, Del	263,275	207,960			1,878		58,437					
63	Kansas City, Kans	1,853,067	584,882	$1,268,185									
64	Lowell, Mass	407,446	339,658				1,450		34,859	$31,479			
65	Flint, Mich	264,168	259,243			3,243	1,682						
66	Erie, Pa	319,160	310,238					2,104			$6,818		
67	Cambridge, Mass	325,743	230,860						44,883				
68	Reading, Pa	232,726	232,726										
69	Yonkers, N. Y	352,923	348,576				1,805	2,542					
70	Duluth, Minn	614,857	152,339		$462,518								
71	Spokane, Wash	170,802	170,160			642							
72	Elizabeth, N. J	4,628				707		3,921					
73	Utica, N. Y												
74	Lynn, Mass	268,621	207,497						61,124				
75	Tacoma, Wash	702,459	123,447	442,886				24,775				$111,351	
76	Jacksonville, Fla	963,601	146,747	662,953				153,901					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000												
77	Oklahoma City, Okla	$365,996	$364,946			$1,050							
78	Canton, Ohio	193,286	180,338			3,906	$837			$8,205			
79	Somerville, Mass	124,032	124,032										
80	Schenectady, N. Y	159,864	157,419			2,445							
81	Waterbury, Conn	75,312	75,312										
82	Tulsa, Okla	245,394	223,600			1,504			$6,286	14,004			
83	Lawrence, Mass	252,398	225,453						26,945				
84	Fort Wayne, Ind	680,253	196,687	$180,115		2,153	1,298						
85	El Paso, Tex	243,983	243,983										
86	Evansville, Ind	227,809	186,823			6,609	1,883	$2,921	29,573				

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87	Savannah, Ga	157,837	106,155			11,327		4,948		3,814			$31,593
88	Knoxville, Tenn	235,307	223,080			10,599	1,628						
89	Allentown, Pa	110,812	110,595			217							
90	San Diego, Calif	566,559	494,489					34,105	23,427				14,538
91	Bayonne, N. J	457,711	457,711										
92	Manchester, N. H	244,718	176,072				1,307		67,339				
93	Harrisburg, Pa	138,242	138,242										
94	Peoria, Ill	2,027				869	1,158						
95	Wichita, Kans	14,326								14,326			
96	St. Joseph, Mo	809				809							
97	Sioux City, Iowa	182,820	175,539				1,177		6,104				
98	South Bend, Ind	158,714	149,166				1,500		8,048				
99	Wilkes-Barre, Pa	5,069				113			4,956				
100	Binghamton, N. Y	154,849	154,849										
101	Portland, Me	227,395	138,509					302	61,059	27,525			
102	Rockford, Ill	184,234	183,336			898							
103	Troy, N. Y	125,511	117,841			1,364			6,306				
104	Charleston, S. C	762,245	186,782			6,717		543,731					25,015
105	Little Rock, Ark	15,462							15,462				
106	Johnstown, Pa	682				56	626						
107	Sacramento, Calif	175,182	130,232					17,835	10,212				16,903
108	East St. Louis, Ill												
109	Brockton, Mass	148,415	133,136						15,279				
110	Terre Haute, Ind	48,927				624			48,303				
111	Saginaw, Mich	165,071	123,211			1,320			24,497	16,043			
112	Gary, Ind	5,794	1,862	1,652			2,280						
113	Pawtucket, R. I	158,817	144,157						14,660				
114	Hoboken, N. J	492,591	487,187						5,404				
115	Long Beach, Calif	464,096	456,654			3,184		3,059	1,199				
116	Passaic, N. J												
117	Springfield, Ohio	97,527	93,954			3,573							
118	Chester, Pa	1,095						1,095					
119	Hamtramck, Mich	287,094	287,094										
120	Altoona, Pa	76,288	76,288										
121	Racine, Wis	139,651	109,759			817			29,075				
122	Lansing, Mich	1,328,778	216,558	1,092,130		2,388	1,429		16,273				
123	New Britain, Conn	179,186	161,665						16,620		141		760
124	Mobile, Ala	123,879	101,645			2,840		7,129	12,265				
125	Berkeley, Calif	4,835						4,835					
126	Springfield, Ill	359,180	188,270	135,901			1,718		33,291				
127	Holyoke, Mass	1,155,263	128,642	561,021	465,600								
128	Highland Park, Mich	201,756	201,576				180						
129	Davenport, Iowa	10,609				300			510				9,799
130	Chattanooga, Tenn	11,952				8,714		132	112	2,994			
131	Bethlehem, Pa	84,740	81,467			3,273							

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1923—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. 41]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
132	Lincoln, Nebr.	$358,662	$140,288	$124,437			$1,197			$3,682			$89,058
133	Niagara Falls, N. Y.	113,199	110,147			$3,052							
134	Covington, Ky.	165,252	158,987			804							5,461
135	Haverhill, Mass.	104,883	103,116				581		$1,186				
136	Portsmouth, Va.	152,866	135,017			3,117			14,732				
137	Huntington, W. Va.	11,604				3,474	286		7,844				
138	East Orange, N. J.	135,461	135,461										
139	Macon, Ga.	182,246	170,396				200		11,650				
140	Wheeling, W. Va.	235,310	226,193			3,949	2,500	$629	2,039				
141	Cicero, Ill.	142,277	142,277										
142	Roanoke, Va.	12,288				12,288							
143	Tampa, Fla.	14,733						7,491	7,242				
144	Lancaster, Pa.	154,787	153,016			1,771							
145	Winston-Salem, N. C.	113,089	107,168			3,601	182		2,138				
146	Shreveport, La.	112,177	101,708						4,469	922			5,078
147	Jackson, Mich.	111,952	96,200				921		14,831				
148	Augusta, Ga.	138,304	106,010						18,723				13,571
149	Fresno, Calif.	10,289				2,301				7,988			
150	Quincy, Mass.	97,651	77,307						20,344				
151	Pasadena, Calif.	789,069	130,549	604,279							$193		54,048
152	Topeka, Kans.	165,058	160,981				50			4,027			
153	Atlantic City, N. J.	188,789	187,452			1,337							
154	Kalamazoo, Mich.	123,776	102,475			724			17,123				3,454
155	Lakewood, Ohio	183,670	183,370			300							
156	Malden, Mass.	90,467	63,060						27,407				
157	Charlotte, N. C.	161,246	146,647						11,489	3,110			

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

158	Cedar Rapids, Iowa	$139,468	$138,169			$275	$1,024						
159	Wichita Falls, Tex	100,245	93,700						$6,545				
160	York, Pa												
161	Elmira, N. Y	131,200	105,714			1,005			24,481				
162	Newton, Mass	115,053	114,583						470				
163	Bay City, Mich	354,045	68,796	$275,742					9,507				
164	McKeesport, Pa	140,097	140,097										
165	New Castle, Pa												
166	Decatur, Ill	93,431	93,431										
167	Oak Park, Ill	150,946	150,946										
168	Chelsea, Mass	46,789	46,789										
169	Kenosha, Wis	187,946	187,946										
170	Hammond, Ind	158,314	158,314										
171	Galveston, Tex	155,732	153,320						2,412				
172	Mount Vernon, N. Y	164,166	164,166										
173	Beaumont, Tex	170,415	109,527					$43,923					$16,965
174	Woonsocket, R. I	93,253	93,253										
175	Pittsfield, Mass	26,544	25,171				1,373						
176	Perth Amboy, N. J	243,348	236,708			1,772	1,320	3,548					
177	Montgomery, Ala	89,288	80,247			379	3,634	30	4,998				
178	Stockton, Calif	11,051						11,051					
179	Medford, Mass	83,652	65,027						18,625				
180	Lima, Ohio	121,594	119,516			1,678	400						
181	Charleston, W. Va	8,553							8,553				
182	Lexington, Ky	2,727				2,644	83						
183	Greensboro, N. C	257,165	246,368			448			8,829	$1,520			
184	Pueblo, Colo	307,944	299,246						5,646	3,052			
185	Salem, Mass	117,000	95,912				1,248		19,840				
186	Madison, Wis	152,769	128,091			2,068	181		22,429				
187	Everett, Mass	62,725	46,327						16,398				
188	Butte, Mont												
189	Fitchburg, Mass	107,772	83,715						24,057				
190	East Chicago, Ind												
191	San Jose, Calif												
192	Williamsport, Pa	1,043				1,043							
193	West Hoboken, N. J												
194	Evanston, Ill	106,450	106,450										
195	Hamilton, Ohio	682,645	99,542	161,769	$421,334								
196	Brookline, Mass	132,911	124,448						8,463				
197	Jamestown, N. Y	288,439	74,345	191,423		2,969							19,702

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1923—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. 41]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
198	Springfield, Mo	$4,778							$4,778				
199	Waco, Tex	115,583	$96,535			$1,967			17,081				
200	Muskegon, Mich	122,769	94,371				$922		27,476				
201	Lorain, Ohio	113,070	107,087						5,983				
202	Muncie, Ind	20,760							20,760				
203	Pontiac, Mich	145,855	145,855										
204	Chicopee, Mass	309,431	75,979	$227,017					6,435				
205	Joliet, Ill	120,144	120,144										
206	Columbia, S. C	142,030	117,692				300			$2,468			$21,570
207	Superior, Wis	268				268							
208	Dubuque, Iowa	95,103	93,915			869	22	$302					
209	Battle Creek, Mich	62,670	62,670										
210	Aurora, Ill	152,486	149,089			513			2,884				
211	Waterloo, Iowa	71,522	71,522										
212	New Rochelle, N. Y	1,612						1,612					
213	Stamford, Conn												
214	Taunton, Mass	420,762	84,355	325,352					11,055				
215	Council Bluffs, Iowa	125,101	124,111			330	660						
216	Portsmouth, Ohio	112,303	100,326			474			11,503				
217	Rock Island, Ill	60,591	60,591										
218	Poughkeepsie, N. Y	100,766	100,766										
219	Quincy, Mass	118,750	61,792				1,341		6,002				49,615
220	Austin, Tex	389,520	146,204	223,458			1,355		18,503				
221	Auburn, N. Y	107,801	103,883						3,891		$27		
222	New Brunswick, N. J	161,323	160,911			412							
223	Easton, Pa												
224	Newport News, Va	2,766						2,766					
225	Danville, Ill												
226	Ogden, Utah	49,290	31,839						17,451				
227	Wilmington, N. C	96,190	94,804							1,386			

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228	Hazleton, Pa												
229	Orange, N. J	60,845	60,845										
230	Kokomo, Ind	9,217							9,217				
231	Amsterdam, N. Y	58,822	58,822										
232	Petersburg, Va	74,250	58,486			3,006			12,758				
233	Pensacola, Fla	67,098	64,920					2,178					
234	Norristown, Pa	1,605				1,605							
235	Lewiston, Me	46,314	46,314										
236	Oshkosh, Wis	177,361	158,455						18,906				
237	Green Bay, Wis	98,344	97,500				844						
238	Columbus, Ga	64,046	55,796			522			7,728				
239	Watertown, N. Y	82,271	81,260						1,011				
240	Moline, Ill	80,991	71,810						9,181				
241	Sheboygan, Wis	46,062	34,638						11,424				
242	Waltham, Mass	82,624	55,736						26,888				
243	Newport, R. I	4,282					98	2,038	2,146				
244	Muskogee, Okla	81,063	73,506						7,557				
245	Newburgh, N. Y	57,379	54,870			613		1,896					
246	La Crosse, Wis	54,073	53,581				492						
247	Lynchburg, Va	55,422	47,155			6,035	699		1,533				
248	Colorado Springs, Colo	76,175	50,315				1,173		20,470	4,217			

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1923

[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. 42]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	Grand total	$227,854,879	$180,778,478	$15,874,525	$8,644,527	$10,406,451	$174,802	$9,792,580	$1,654,000	$529,516
	Group I	131,080,826	112,000,325	3,990,623	4,351,972	3,699,583	83,992	5,549,787	997,685	406,859
	Group II	24,151,949	17,856,659	1,686,523	3,003,919	958,815	50,343	439,157	59,559	96,974
	Group III	37,813,202	28,104,155	4,279,092	685,989	3,053,240		1,437,040	252,279	1,407
	Group IV	21,591,529	14,266,852	3,773,481	237,034	1,523,390	40,467	1,519,602	224,509	6,194
	Group V	13,217,373	8,550,487	2,144,806	365,613	1,171,423		846,994	119,968	18,082
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$70,308,395	$65,049,136			$1,562,059		$3,697,200		
2	Chicago, Ill	9,155,929	3,190,181		$2,497,559	1,015,164	$3,394	1,068,486	$976,263	$404,882
3	Philadelphia, Pa	10,884,045	9,974,399	$889,729	575			9,764	8,691	887
4	Detroit, Mich	8,279,023	6,957,152		153,540	690,361		477,970		
5	Cleveland, Ohio	6,889,215	4,467,396	1,575,509	455,820	298,417	80,598	9,700	1,775	
6	St. Louis, Mo	945,919	813,172	120,000				12,747		
7	Baltimore, Md	4,843,359	4,817,730					25,629		
8	Boston, Mass	6,733,259	6,546,359					186,900		
9	Los Angeles, Calif	3,771,415	2,690,936	794,745	273,688				10,956	1,090
10	Pittsburgh, Pa	3,541,578	1,955,641	610,640	887,868	87,429				
11	San Francisco, Calif	3,422,779	3,422,779							
12	Buffalo, N. Y	2,305,910	2,115,444		82,922	46,153		61,391		

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

13	Milwaukee, Wis	$1,554,267	$1,316,028		$238,206			$83		
14	Washington, D. C	177,948	177,948							
15	Newark, N. J	2,939,866	2,255,769		600,041	$42,952	$28,745	12,359		
16	Minneapolis, Minn	2,196,500	1,637,797		215,353	335,374	3,236	4,740		
17	Cincinnati, Ohio	4,613,421	3,860,054	$390,121	285,732	63,479				$14,035
18	New Orleans, La	2,243,682	1,781,275		150,000	164,916		147,491		
19	Kansas City, Mo	1,014,972	485,036	450,216		14,824				64,896
20	Indianapolis, Ind	1,224,011	411,450	379,717	390,508			18,946	$23,390	
21	Rochester, N. Y	1,422,338	998,773		9,734	315,858		97,973		
22	Seattle, Wash	3,471,997	2,340,357	466,469	609,306		18,362	871	36,169	463
23	Jersey City, N. J	3,292,947	2,592,172		505,039	21,412		156,744		17,580

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

24	Portland, Oreg	$1,734,550	$1,157,619	$11,066	$124,151	$426,089		$6,379	$8,438	$808
25	Denver, Colo	1,018,875	660,196	136,000		221,209		135	1,335	
26	Toledo, Ohio	1,565,572	995,820	480,659		88,093				
27	Columbus, Ohio	1,843,571	1,126,635	403,719		284,702			28,515	
28	Louisville, Ky	584,077	567,665					16,412		
29	Providence, R. I	1,146,539	1,145,527					1,012		
30	St. Paul, Minn	1,209,507	999,848			209,659				
31	Oakland, Calif	655,252	304,718	339,740	797				9,997	
32	Atlanta, Ga	441,646	388,165			38,954		14,527		
33	Akron, Ohio	1,560,818	1,014,022	355,159		191,637				
34	Omaha, Nebr	1,659,945	525,321	439,968	560,701	133,356				599
35	Birmingham, Ala	666,961	528,288			124,356		14,317		
36	Worcester, Mass	569,434	448,013					121,421		
37	Syracuse, N. Y	991,282	660,569			227,239		103,474		
38	Richmond, Va	1,170,413	1,170,413							
39	San Antonio, Tex	566,570	402,637	98,641				50,337	14,955	
40	Dallas, Tex	682,995	657,826					25,169		
41	New Haven, Conn	418,600	417,600					1,000		
42	Memphis, Tenn	1,199,843	1,070,197			51,750		77,896		
43	Dayton, Ohio	684,332	458,012	176,356		49,964				
44	Norfolk, Va	1,356,087	1,176,455					179,632		
45	Houston, Tex	923,842	812,183	67,998		43,661				
46	Youngstown, Ohio	899,107	537,641	183,981		152,374			25,111	
47	Grand Rapids, Mich	348,805	181,034	108,852		56,817		2,072		
48	Springfield, Mass	558,260	452,441					105,819		

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1923—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. 42]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
49	Bridgeport, Conn	$549,983	$549,983							
50	Fort Worth, Tex	552,082	521,321					$30,761		
51	Scranton, Pa	163,747	91,157	$40,646		$31,944				
52	Paterson, N. J	465,364	449,735			3,642		11,957		
53	Hartford, Conn	662,256	446,935	195,111				18,229	$1,981	
54	Des Moines, Iowa	713,985	544,521	162,510				3,424	3,530	
55	New Bedford, Mass	744,934	643,742					101,192		
56	Trenton, N. J	406,007	288,463			46,877		70,667		
57	Salt Lake City, Utah	604,173	287,150	108,655		98,826		105,440	4,102	
58	Camden, N. J	491,709	424,749			39,305		27,646		
59	Nashville, Tenn	575,482	537,032			32,450		6,000		
60	Fall River, Mass	432,694	385,862					46,832		
61	Albany, N. Y	458,647	417,167			32,295		9,185		
62	Wilmington, Del	426,306	425,660					646		
63	Kansas City, Kans	575,250	342,322	82,422		150,506				
64	Lowell, Mass	387,143	292,230					94,913		
65	Flint, Mich	535,611	265,841	238,860		25,515		1,762	3,633	
66	Erie, Pa	360,875	189,927	142,234		28,714				
67	Cambridge, Mass	557,796	504,249					53,547		
68	Reading, Pa	183,622	124,510	55,808		3,304				
69	Yonkers, N. Y	801,769	614,150			79,712		107,907		
70	Duluth, Minn	484,891	303,688	122,808		43,733			14,662	
71	Spokane, Wash	347,388	245,819	91,886				1,800	7,883	
72	Elizabeth, N. J	306,957	174,887			105,737			26,333	

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73	Utica, N. Y.	267,968	226,360			17,226		24,382		
74	Lynn, Mass.	319,050	228,128						90,922	
75	Tacoma, Wash.	418,405	375,272	30,763	340			1,148	10,882	
76	Jacksonville, Fla.	562,234	343,390	205,250		13,594				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000									
77	Oklahoma City, Okla.	$609,896	$416,124	$154,493				$38,533	$746	
78	Canton, Ohio	728,670	357,700	310,290		$36,139		21,628	2,913	
79	Somerville, Mass.	232,543	190,544					41,999		
80	Schenectady, N. Y.	330,402	308,114			7,013		15,275		
81	Waterbury, Conn.	588,853	425,622					163,231		
82	Tulsa, Okla.	438,901	277,351	127,700				11,248	22,602	
83	Lawrence, Mass.	271,966	214,052					57,914		
84	Fort Wayne, Ind.	162,659	44,529	117,852				278		
85	El Paso, Tex.	415,487	324,350					91,137		
86	Evansville, Ind.	144,322	98,269	46,053						
87	Savannah, Ga.	184,804	160,247					15,087	9,470	
88	Knoxville, Tenn.	664,000	448,789			30,740		184,471		
89	Allentown, Pa.	167,773	57,551	104,273		4,173			1,776	
90	San Diego, Calif.	580,046	502,147	77,899						
91	Bayonne, N. J.	587,321	513,879			10,014		63,428		
92	Manchester, N. H.	249,727	210,425					39,302		
93	Harrisburg, Pa.	258,176	150,184	97,153		8,590			2,249	
94	Peoria, Ill.	100,353	17,487	34,008	$903	23,369		5,592	14,578	$4,416
95	Wichita, Kans.	373,988	100,371	118,318		152,190			3,109	
96	St. Joseph, Mo.	61,465	16,776	44,490				199		
97	Sioux City, Iowa	231,905	134,825	71,180				121	25,779	
98	South Bend, Ind.	209,992	192,007					17,985		
99	Wilkes-Barre, Pa.	131,654	95,476	31,928		2,666		1,456	128	
100	Binghamton, N. Y.	129,064	121,785					7,279		
101	Portland, Me.	434,409	207,554		198,883			27,972		
102	Rockford, Ill.	174,928	39,134	29,305	3,333	54,760		24,448	23,948	
103	Troy, N. Y.	253,575	220,795	4,900		27,754			126	
104	Charleston, S. C.	404,945	362,850	17,500				24,595		
105	Little Rock, Ark.	147,970	80,243	27,126			$40,467			134
106	Johnstown, Pa.	239,948	139,085	100,863						
107	Sacramento, Calif.	465,777	272,951	192,826						
108	East St. Louis, Ill.	191,042	73,754	34,963	27,973	36,739		8,212	8,710	691
109	Brockton, Mass.	274,166	202,801					71,365		
110	Terre Haute, Ind.	100,475	57,995	41,220				100	1,160	
111	Saginaw, Mich.	244,452	51,936	119,602		72,914				

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1923—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. 42]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
112	Gary, Ind	$106,106	$51,905	$53,598				$201	$402	
113	Pawtucket, R. I	356,922	282,397					74,525		
114	Hoboken, N. J	721,643	485,785			$138,662		97,196		
115	Long Beach, Calif	301,697	145,748	155,949						
116	Passaic, N. J	278,212	169,541			53,315		55,356		
117	Springfield, Ohio	210,303	98,732	76,777		33,005		640	1,149	
118	Chester, Pa	174,089	86,737	65,871		8,628		1,051	11,802	
119	Hamtramck, Mich	175,244	56,737	103,302		13,364		1,841		
120	Altoona, Pa	134,635	68,725	48,775		16,525			610	
121	Racine, Wis	202,236	202,236							
122	Lansing, Mich	277,917	181,971	199		93,840			1,907	
123	New Britain, Conn	205,206	197,984					7,222		
124	Mobile, Ala	161,347	143,204	3,804		4,870			9,469	
125	Berkeley, Calif	174,707	54,657	119,991				59		
126	Springfield, Ill	95,636	23,560	31,405	$5,702	17,125		5,652	11,517	$675
127	Holyoke, Mass	207,338	149,375					57,963		
128	Highland Park, Mich	319,236	147,592	143,197		28,447				
129	Davenport, Iowa	120,437	70,872	47,590				1,975		
130	Chattanooga, Tenn	318,058	304,914			12,149		995		
131	Bethlehem, Pa	366,557	213,365	151,469				1,723		
132	Lincoln, Nebr	191,889	37,086	91,212		63,281		32		278
133	Niagara Falls, N. Y	312,930	312,930							
134	Covington, Ky	156,597	113,949	21,022		3,181		10,053	8,392	
135	Haverhill, Mass	91,936	70,541					21,395		
136	Portsmouth, Va	368,686	344,021						24,665	
137	Huntington, W. Va	132,842	65,675	67,167						
138	East Orange, N. J	313,505	218,467			67,438		27,600		

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139	Macon, Ga	102,289	88,413					13,472	404	
140	Wheeling, W. Va	187,775	178,810	4,275		4,690				
141	Cicero, Ill	146,051	3,127	39,666	240	73,355		15,004	14,659	
142	Roanoke, Va	201,799	201,799							
143	Tampa, Fla	242,630	187,016	49,174				6,440		
144	Lancaster, Pa	63,729	29,757	22,625					11,347	
145	Winston-Salem, N. C	374,568	249,231			96,480		28,857		
146	Shreveport, La	239,142	177,992	44,304				15,138	1,708	
147	Jackson, Mich	165,531	90,696	37,954		36,881				
148	Augusta, Ga	158,199	141,133	1,823				15,042	201	
149	Fresno, Calif	163,676	46,622	117,054						
150	Quincy, Mass	272,593	211,331					61,262		
151	Pasadena, Calif	170,937	94,547	76,390						
152	Topeka, Kans	135,604	90,138	14,840		30,612		14		
153	Atlantic City, N. J	701,726	682,773			27		18,926		
154	Kalamazoo, Mich	152,293	21,485	73,878		43,813		4,134	8,983	
155	Lakewood, Ohio	446,317	154,360	206,228		85,729				
156	Malden, Mass	194,355	165,525					28,830		
157	Charlotte, N. C	210,750	65,689			130,912		14,149		

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

158	Cedar Rapids, Iowa	$135,133	$55,002	$73,743				$3,962	$2,426	
159	Wichita Falls, Tex	513,446	163,531	65,726	$270,000			14,189		
160	York, Pa	66,979	52,378	14,012		$589				
161	Elmira, N. Y	162,830	161,176					1,654		
162	Newton, Mass	287,883	255,534					32,349		
163	Bay City, Mich	306,513	111,696	177,931		16,886				
164	McKeesport, Pa	110,297	38,501	56,929		14,867				
165	New Castle, Pa	79,838	25,008	47,913		6,242		675		
166	Decatur, Ill	121,678	43,040	23,813		32,773		5,514	13,538	
167	Oak Park, Ill	208,504	37,625	62,058	12,940	71,870		22,557	1,454	
168	Chelsea, Mass	226,394	176,578					49,816		
169	Kenosha, Wis	104,570	104,570							
170	Hammond, Ind	125,995	60,841	56,276				5,173	3,705	
171	Galveston, Tex	279,430	279,430							
172	Mount Vernon, N. Y	328,306	254,454	71,479		2,373				
173	Beaumont, Tex	167,637	159,439					8,198		
174	Woonsocket, R. I	355,221	309,344					45,877		
175	Pittsfield, Mass	132,576	113,644					18,932		
176	Perth Amboy, N. J	305,888	221,195			30,000		54,693		
177	Montgomery, Ala	147,583	108,473			13,258		25,852		

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1923—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. 42]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
178	Stockton, Calif	$191,002	$111,178	$79,824						
179	Medford, Mass	170,328	138,505					$31,823		
180	Lima, Ohio	344,240	175,761	30,911		$137,369		199		
181	Charleston, W. Va	146,112	84,848	61,264						
182	Lexington, Ky	115,364	109,115					6,249		
183	Greensboro, N. C	138,101	138,101							
184	Pueblo, Colo	259,589	126,886	15,222		103,857		1,601	$12,023	
185	Salem, Mass	136,937	99,902					37,035		
186	Madison, Wis	214,864	143,308	71,556						
187	Everett, Mass	180,959	151,170					29,789		
188	Butte, Mont	144,877	91,450	15,320		23,674		12,171	2,262	
189	Fitchburg, Mass	131,542	100,486					31,056		
190	East Chicago, Ind	69,229	38,746	29,864				619		
191	San Jose, Calif	74,519	25,786	48,733						
192	Williamsport, Pa	55,878	18,796	33,236		2,742			1,104	
193	West Hoboken, N. J	116,824	75,654			11,209		29,961		
194	Evanston, Ill	63,261	10,789	19,893	$308	26,392			5,879	
195	Hamilton, Ohio	259,419	140,788	29,400		82,990		5,015	1,226	
196	Brookline, Mass	151,277	132,426					18,851		
197	Jamestown, N. Y	170,589	85,789	65,737		15,159		3,904		
198	Springfield, Mo	22,452	8,662	13,790						
199	Waco, Tex	179,165	170,506					8,659		
200	Muskegon, Mich	166,237	88,596	44,874		30,804			1,963	
201	Lorain, Ohio	305,193	151,593	100,230		53,168		143	59	
202	Muncie, Ind	75,283	20,887	53,980				307	109	
203	Pontiac, Mich	248,306	161,885	67,919		11,913			6,589	
204	Chicopee, Mass	94,647	69,123					25,524		
205	Joliet, Ill	122,084	7,984	41,223		65,705			7,111	$61

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206	Columbia, S. C	178,075	104,193	17,443		16,560		31,797	8,082	
207	Superior, Wis	96,885	96,885							
208	Dubuque, Iowa	100,284	38,498	34,797		24,683			2,306	
209	Battle Creek, Mich	76,977	13,769	25,266		37,942				
210	Aurora, Ill	52,227	20,108	14,937		17,132				
211	Waterloo, Iowa	150,922	60,858	82,808				2,257	4,999	
212	New Rochelle, N. Y	196,892	156,384			18,908		21,600		
213	Stamford, Conn	167,079	49,907		82,365			16,786		18,021
214	Taunton, Mass	135,336	109,615					25,721		
215	Council Bluffs, Iowa	77,249	50,755	24,328				2,166		
216	Portsmouth, Ohio	154,892	72,441	64,495		9,660		1,451	6,845	
217	Rock Island, Ill	71,486	4,004	22,015		36,380		7,176	1,911	
218	Poughkeepsie, N. Y	153,345	128,945			24,105		295		
219	Quincy, Ill	24,011	5,726	10,024		6,946			1,315	
220	Austin, Tex	133,129	123,634					6,095	3,400	
221	Auburn, N. Y	60,577	38,677			17,203		4,697		
222	New Brunswick, N. J	199,037	145,699			7,875		45,463		
223	Easton, Pa	65,975	30,556	32,741		618			2,060	
224	Newport News, Va	125,498	103,441					22,057		
225	Danville, Ill	70,098	22,010	33,850		5,603		8,635		
226	Ogden, Utah	220,942	100,238	45,737		69,001		5,062	904	
227	Wilmington, N. C	156,132	84,679	29,024		31,750		2,560	8,119	
228	Hazleton, Pa	75,936	39,266	36,335				335		
229	Orange, N. J	147,755	116,294			8,147		23,314		
230	Kokomo, Ind	33,143	16,089	16,079				975		
231	Amsterdam, N. Y	58,426	32,536	17,351		2,386		4,789	1,364	
232	Petersburg, Va	178,522	178,522							
233	Pensacola, Fla	148,830	111,183	33,519					4,128	
234	Norristown, Pa	36,094	11,942	23,552				201	399	
235	Lewiston, Me	56,474	48,971					7,503		
236	Oshkosh, Wis	44,241	44,241							
237	Green Bay, Wis	69,685	69,685							
238	Columbus, Ga	74,651	73,130					1,521		
239	Watertown, N. Y	83,041	81,530			1,511				
240	Moline, Ill	64,304	7,717	16,180		34,471		3,522	5,414	
241	Sheboygan, Wis	66,186	58,656			7,530				
242	Waltham, Mass	100,034	81,734					18,300		
243	Newport, R. I	112,833	97,865					14,968		
244	Muskogee, Okla	235,473	153,208	65,742		1,684		5,992	8,847	
245	Newburgh, N. Y	58,704	36,764			3,400		18,540		
246	La Crosse, Wis	73,123	70,240	2,883						
247	Lynchburg, Va	162,225	152,339					9,886		
248	Colorado Springs, Colo	155,666	97,374	19,794		37,088		983	427	

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1923

[This table is presented in two sections, the second section beginning on p. 362. 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. 43]

City number	CITY	Total [1]	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	Grand total	$665,280,883	$9,028,447	$3,576,243	$8,471,187	$3,565,675	$5,603,849	$71,713,458	$5,721,698	$1,195,813	$177,010,152	$23,721,496	$3,911,153
	Group I	294,783,766	5,899,303	2,280,018	3,400,031	1,441,858	3,270,047	29,435,461	3,198,813	702,152	70,221,443	9,730,335	2,400,428
	Group II	81,427,072	458,075	297,847	462,078	302,341	1,405,279	10,664,178	956,982	54,527	23,427,587	3,069,828	310,375
	Group III	141,972,003	850,415	462,697	2,438,339	1,096,299	744,172	16,222,832	857,550	293,492	37,036,671	5,964,411	536,901
	Group IV	92,933,880	1,322,071	398,670	1,585,348	344,402	144,664	9,526,916	488,452	75,474	28,345,605	3,184,452	401,606
	Group V	54,164,162	498,583	137,011	585,391	380,775	39,687	5,864,071	219,901	70,168	17,978,846	1,772,470	261,843
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$74,827,862	$4,549,006	$297,811	$572,942	$464,838	$781,216	$4,565,603	$2,255,987	$126,065	$17,305,290	$333,969	
2	Chicago, Ill	43,997,699	52,018	98,332	421,798	1,487	71,795	6,083,734	481,476		19,178,186	2,560,103	$338,181
3	Philadelphia, Pa	24,059,925	235,975	96,088	217,552	26,914	199,566	1,758,925			3,545,378	1,785,933	
4	Detroit, Mich	42,016,236	103,675	769,112	484,141	114,319	238,614	10,957,529	32,608	37,674	7,102,461	1,807,370	738,630
5	Cleveland, Ohio	21,216,030	41,838	4,642	118,457		209,708	1,177,860	95,230	8,076	6,440,231	884,915	
6	St. Louis, Mo	4,626,251		49,250	78,231	6,135	161,422	146,900	63,329		1,917,106	82,709	20,355
7	Baltimore, Md	15,328,235	72,564	17,721	516,922	4,556	472,863	1,841,916	118,362	81,654	1,806,419	63,014	733,123
8	Boston, Mass	12,237,881	185,337	786,612	455,222	9,429	180,881	1,259,513	107,616	264	2,187,295	555,906	1,572
9	Los Angeles, Calif	24,036,785	452,733	108,936	194,722	678,984	110,604	645,296	13,866		3,469,988	175,325	225,649
10	Pittsburgh, Pa	10,301,596	30,438	15,499	175,481	126,342	161,833	603,694	28,789	145	4,197,060	1,086,067	
11	San Francisco, Calif	13,282,193	123,929	21,482	159,585	4,974	7,321	225,994			1,439,230	326,673	882
12	Buffalo, N. Y	8,853,073	51,790	14,533	4,978	3,880	674,224	168,497	1,550	448,274	1,632,799	68,351	342,036

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

13	Milwaukee, Wis	$11,229,662	$80,664	$7,607	$5,000	$14,280	$45,258	$4,752,740	$26,758	$373	$2,804,057	$374,753	$134,756
14	Washington, D. C	4,660,472	3,053	15,373	50,508	19,756		439,467			446,344	498,203	15,047
15	Newark, N. J	8,568,447	212,288	101,681	179,983	4,056	81,542	1,543,164	17,731	65	1,710,205	37,045	
16	Minneapolis, Minn	10,943,260	95,441	19,405	64,504	6,213	1,072,905	1,217,126	43,546	16,589	2,373,377	444,916	8,299
17	Cincinnati, Ohio	3,768,670	7,063	22,086	7,424			200,871		400	2,288,607	193,199	
18	New Orleans, La	4,108,784	1,073	18,815	35,182	226,634		517,425			1,383,061	46,908	
19	Kansas City, Mo	5,620,138	9,766	10,000	40,206	660	13,541	212,118	12,053		1,211,945	204,560	
20	Indianapolis, Ind	7,179,128	2,397	10,985	39,539	4,660	45,307	470,959	852,553		3,239,000	416,423	
21	Rochester, N. Y	6,505,638	12,573	14,474	12,911	18,606	109,565	431,088	3,436	638	3,296,690	184,015	4,612
22	Seattle, Wash	12,955,101	21,606	18,162	25,606	7,476	10,252	718,566	905	35,611	3,306,340	562,423	147,661
23	Jersey City, N. J	5,947,772	12,151	59,259	1,215		26,909	160,654		851	1,367,961	107,383	

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

24	Portland, Oreg	$3,702,035	$11,830	$13,628	$90,250	$1,102	$4,638	$913,442	$38,366	$642	$781,568	$38,019	$8,642
25	Denver, Colo	3,975,806	4,259	5,839	21,837	1,770	929	559,243	800		556,285	546,606	8,025
26	Toledo, Ohio	4,345,912	98,402	23,965	12,768	14,201	431	491,229	2,672	26	642,111	168,052	
27	Columbus, Ohio	6,339,176	278,568	5,475	10,885	60,748	1,580	294,992	25,745	413	1,522,278	27,849	52
28	Louisville, Ky	3,220,068			28,088		11,309	1,107,413			753,249	68,357	
29	Providence, R. I	3,127,278	15,775	10,739	16,901	3,347	10,559	180,386	17,628	14,895	295,750	68,663	7,935
30	St. Paul, Minn	5,573,261	7,924	6,551	53,948	1,623	2,276	222,481	30,723	219	1,853,941	177,416	107,498
31	Oakland, Calif	5,175,019	12,330	15,619	64,173	9,600	5,096	448,676			2,191,506	156,026	
32	Atlanta, Ga	6,117,652	2,895	6,636	27,847	537	142	510,197	12,615	30	795,830	654,282	
33	Akron, Ohio	4,737,420	7,822					1,723,981	210		1,836,763	71,745	
34	Omaha, Nebr	5,941,668	658	4,341	53,148			460,269		6,727	1,853,420	51,632	
35	Birmingham, Ala	1,994,500	11,239	6,694	23,286	2,848	3,318	22,718	476		433,487	171,771	807
36	Worcester, Mass	2,400,708	11,341	1,248	13,473	1,315	3,155	739,841	28,353		221,815	23,226	5,130
37	Syracuse, N. Y	3,400,943	675	19,686	134,292	495		550,113			1,479,345	26,178	
38	Richmond, Va	4,563,665	40,920	6,313	231,066	3,471	74,700	949,012	27,930		1,048,069	77,108	77,226
39	San Antonio, Tex	1,508,371	1,695	657	21,264	12,122		56,973	10,395		533,312	98,547	
40	Dallas, Tex	2,847,687	4,625	12,849	53,513	21,162	2,150	127,022	71,949	566	948,255	5,250	
41	New Haven, Conn	1,706,959	152	65	71,344	1,560	1,961	173,716	535		146,392	382,910	
42	Memphis, Tenn	5,255,428	1,284	6,055	66,818	1,920	1,960	192,226	13,290		1,158,055	31,720	2,609
43	Dayton, Ohio	3,074,754	5,633	3,920	3,375	870,718	1,021	110,350	213		485,922	9,029	150
44	Norfolk, Va	4,280,743	1,136	34,794	390,576	51,905		221,625	32,387		975,751	9,360	600
45	Houston, Tex	2,159,256	8,939	139,655	199,694		12,820	430,193	21,003		645,371	399,246	
46	Youngstown, Ohio	2,533,820		2,071	12,300			246,681	107,210		576,236	451,607	
47	Grand Rapids, Mich	3,715,040	6,734	7,958	16,442	478	229,238	140,154		5,000	1,284,491	180,403	1,648
48	Springfield, Mass	2,835,987	25,671	8,272	37,788	765	236	134,693	10,175	250	1,190,622	68,948	293

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 43.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 362. 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. 43]

City number	CITY	Total [1]	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
49	Bridgeport, Conn	$1,201,272	$4,139	$16,181	$6,894	$433	$5,705	$121,221	$51,924		$479,448	$50,492	
50	Fort Worth, Tex	1,969,913	280	2,100	83,331		826	823,244	62,500		317,461		$139,388
51	Scranton, Pa	1,673,402	1,410	9,399	7,895	3,465	4,527	28,632	1,386	$509	345,572	6,007	1,100
52	Paterson, N. J	1,243,319	2,998	1,947	21,628		20,030	60,182			210,651	33,752	
53	Hartford, Conn	1,368,433	19,262	2,725	123,700	12,000	34,348	55,097	4,169	47,486	145,134	29,000	375
54	Des Moines, Iowa	2,773,868	9,965	4,718	600	5,569		104,376	4,571		587,661	80,065	
55	New Bedford, Mass	1,439,269		2,570		1,500		245,481	8,186	30,826	754,271	73,525	5,836
56	Trenton, N. J	2,179,953		1,012	13,000	4,250		37,687	45,488	25,267	505,601		5,465
57	Salt Lake City, Utah	1,277,621	15,278	2,343	27,443		1,069	243,582	11,250		66,369	168,998	32,581
58	Camden, N. J	1,391,227	5,017	6,670	5,098	2,164	14,445	243,273	7,094		284,718	56,357	700
59	Nashville, Tenn	1,282,562	455	872	16,775			143,921	12,687		403,150	457,826	750
60	Fall River, Mass	2,604,178	7,524	3,193	202,383		276,380	350,549			995,827	105,042	
61	Albany, N. Y	2,420,058	198,131	11,834	9,071		8,779	32,347	32,237	37,275	817,125	6,122	6,192
62	Wilmington, Del	1,957,794	163					65,477	38,135		348,061	7,399	
63	Kansas City, Kans	2,025,684	1,029	8,790	29,251		1,737	327,102			470,075	110,774	82,232
64	Lowell, Mass	562,252			10,132		50	78,521		32	296,502	85,773	
65	Flint, Mich	2,630,604	3,506	4,345	94,807		2,552	506,135	2,816		236,100	137,070	
66	Erie, Pa	861,532	1,504	3,482	21,656	100		65,811	11,808		179,610	11,578	119
67	Cambridge, Mass	896,652	2,460		12,786	2,060		90,818			380,113		
68	Reading, Pa	1,108,077						49,725			43,859	106,296	
69	Yonkers, N. Y	3,329,942	1,333	12,980	8,810	687	1,338	202,196	37,471	85,615	1,434,194	81,244	6,745
70	Duluth, Minn	2,464,468	3,683	18,727	20,440	1,350		188,429	1,007	518	758,596	163,006	
71	Spokane, Wash	568,976	3,505	3,957	9,119	159	248	60,615	52,677		178,835	54,321	8,178
72	Elizabeth, N. J	1,518,368			7,143	875	3,861	115,949	8,450		957,514		
73	Utica, N. Y	1,995,212	8,198	1,477	29,240			445,310	3,519	36,044	776,697	129,520	
74	Lynn, Mass	1,136,066			18,691			62,222		1,152	345,528	7,712	
75	Tacoma, Wash	1,297,830	68					6,477	7,500		248,193	7,149	26,624
76	Jacksonville, Fla	2,260,315		295	3,370		758	460,827			259,982	32,033	

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

77	Oklahoma City, Okla	$3,346,573	$3,287	$22,142	$171,244		$7,935	$685,026	$10,119		$1,043,951	$11,416	
78	Canton, Ohio	1,290,097	1,121	14,484	10,461	$991	664	269,203	7,276		581,547		
79	Somerville, Mass	872,483	164,063		25,781	565		6,725	6,850		124,764	13,284	
80	Schenectady, N. Y	1,749,817	9,639	1,176	28,221	13,173	920	292,926	6,113		604,140	33,350	$8,526
81	Waterbury, Conn	927,635	4,765	5,089	4,409	2,076	69,287	23,300			37,675	106,735	
82	Tulsa, Okla	4,691,032	6,356	9,016	18,500	1,291		572,398	25,411		1,147,597	750	
83	Lawrence, Mass	936,950	181,713		17,833			121,176			140,451	26,711	
84	Fort Wayne, Ind	2,221,828	26,594	1,400	2,500	940		134,561	8,000		997,678	94,134	3,846
85	El Paso, Tex	1,707,077						362,343			602,290		
86	Evansville, Ind	1,352,545	49,759	2,152	28,520			41,545	5,663		389,047	8,381	
87	Savannah, Ga	115,548	1,174	12,504	2,579	490	105			$1,100	49,954		5,255
88	Knoxville, Tenn	718,197	199	1,398		475		96,733	50,762		382,397	29,510	
89	Allentown, Pa	965,830	675	75	3,932	3,753	82	103,303			207,024	2,086	
90	San Diego, Calif	2,545,173	1,544	2,600	8,122	1,726	257	19,265	11,885		1,217,788		
91	Bayonne, N. J	559,834				1,500		16,734			143,965		
92	Manchester, N. H	1,293,639			48,784		236	275,212			136,639	732,184	
93	Harrisburg, Pa	1,475,833	258	1,337	19,600	1,985		115,627	59,851	23,033	154,580	44,720	
94	Peoria, Ill	572,567	476	4,221	18,174	1,172	1,250	18,225	1,176		80,985	6,548	
95	Wichita, Kans	2,025,916		1,400	35,635			445,463			714,775	46,993	3,429
96	St. Joseph, Mo	353,751			200,524			10,947	7,335		86,603		
97	Sioux City, Iowa	772,856			47,942			119,287			236,439	41,163	
98	South Bend, Ind	1,055,052		7,216				167,874			408,395	142,233	
99	Wilkes-Barre, Pa	563,865	80	1,829				21,626			66,137	12,900	
100	Binghamton, N. Y	684,184	1,475	6,051	5,957	3,955		84,902		5,940	143,606	82,687	
101	Portland, Me	872,725	1,174	4,830	16,695	4,290	2,100	107,224			64,148	17,709	440
102	Rockford, Ill	1,374,815			4,192		28,480	106,995	6,370	482	637,935	13,045	8,849
103	Troy, N. Y	1,379,274	43,379		98,640	2,920		45,961	14,366		783,609	13,428	
104	Charleston, S. C	1,151,705						95,675			452,792		
105	Little Rock, Ark	865,385	322	1,592	2,450	1,300	250	11,181	8,269		588,138		347
106	Johnstown, Pa	1,181,163	18,096	3,100	315	134	1,422	376,141	11,645		215,221	59,695	
107	Sacramento, Calif	3,358,566	3,700	9,290	45,377	45,986	2,331	250,183	16,654		829,696	454,627	37,021
108	East St. Louis, Ill	571,904						3,660			215,750		17,502
109	Brockton, Mass	489,256		3,508	39,605			138,380			200,046	28,772	
110	Terre Haute, Ind	589,114		1,993	40,908		289	21,548			185,259	5,611	
111	Saginaw, Mich	1,585,735		980	5,858		250	101,708			439,137	1,642	
112	Gary, Ind	1,443,506	350	4,654	1,080	150	650	190,303	10,600		557,852		
113	Pawtucket, R. I	962,835	45,908	3,555	1,813		657	180,909			231,189	30,415	552
114	Hoboken, N. J	131,008	2,840		1,937				365				
115	Long Beach, Calif	2,758,109	241,225	3,745	74,315	1,075	1,982	167,486	13,406	21,700	630,791	21,410	
116	Passaic, N. J	1,227,733		115,204	30,400	38,221		87,801	15,234		323,798	108,875	

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 42.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 362. 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. 43]

City number	CITY	Total [1]	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
117	Springfield, Ohio	$586,882	$188		$130			$23,521			$235,475	$9,439	
118	Chester, Pa	755,843			11,014	$23,635		33,573	$7,125		298,369	1,138	
119	Hamtramck, Mich	1,184,669	6,397	$2,285	482	166	$1,057	1,015	461		233,691		
120	Altoona, Pa	753,114	3,385					39,635			271,300	352	$2,341
121	Racine, Wis	252,521	571	51,055	683	472	2,014	18,740	1,655		24,793	1,354	
122	Lansing, Mich	2,608,961	3,117	4,638	10,635		1,985	276,787	12,825		194,846	155,301	
123	New Britain, Conn	597,903	930	3,242	12,739		1,653	102,897		$22,291	69,521	8,613	
124	Mobile, Ala	365,043	1,483		7,950			15,037			141,795	4,562	
125	Berkeley, Calif	735,565	2,187	1,789	2,370	113	6	34,989	13,410		247,923	56,384	
126	Springfield, Ill	1,209,642				500		175,634	5,426		557,886	755	53,224
127	Holyoke, Mass	929,460				100		52,793			254,467	34,145	
128	Highland Park, Mich	520,878	3,633	1,601	64,212		262	81,312		141	197,499		
129	Davenport, Iowa	1,303,024	5,110	3,300	3,383	425		117,161			918,262	9,716	
130	Chattanooga, Tenn	435,888						24,915	159		97,597	1,019	
131	Bethlehem, Pa	686,529	4,250	8,083	15,304			80,977			120,595	195,540	1,329
132	Lincoln, Nebr	2,037,414	825	2,062	686			365,203	6,610		387,909	4,064	
133	Niagara Falls, N. Y	2,384,905	183,858	2,450	27,258	2,789	150	104,835	40,054		322,194	61,694	8,986
134	Covington, Ky	370,016	1,047	532	27,620		449	23,443	2,144		40,122	4,166	
135	Haverhill, Mass	182,726	3,714					33,975			94,983	4,061	
136	Portsmouth, Va	770,531	5,224		23,584	6,226		186,622			218,481	26,306	4,555
137	Huntington, W. Va	840,234	594	5,287	8,317	408		8,862	11,296		421,395		2,726
138	East Orange, N. J	1,434,767	603		852			163,219			670,149	16,788	
139	Macon, Ga	57,246			8,994								
140	Wheeling, W. Va	454,776	855	1,234	22,626			124,125	2,574		231,492		
141	Cicero, Ill	1,193,753	2,870	1,360	4,350	413	35	32,632	27		639,454	29,966	115,124
142	Roanoke, Va	547,185	1,961	1,013	4,194			15,516			128,034	16,860	
143	Tampa, Fla	320,164	803	3,185			1,893		7,527		5,958		

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144	Lancaster, Pa	130,501	384								11,438	1,230	
145	Winston-Salem, N. C	2,274,651	381	2,280		39,685	261	160,159	113		685,817	111,383	6,000
146	Shreveport, La	1,615,552	191,302	6,126	19,036	60,361	1,679	99,864	24,694		466,301		
147	Jackson, Mich	566,585	1,542	133	17,903	1,152	591	61,285		225	291,206	15,083	
148	Augusta, Ga	486,551	450					38,077			326,276	37,808	10,387
149	Fresno, Calif	946,317	6,184	4,610	38,993	77,040	619	56,048	6,822		462,499	26,493	50,465
150	Quincy, Mass	505,340	103		966	100		84,506	7,558		27,911	9,474	
151	Pasadena, Calif	3,455,517	7,986	3,630	170,590	164	12,412	287,250	21,360	264	733,868	63	28,163
152	Topeka, Kans	597,535		1,450				23,368	4,950		315,841	77,384	6,075
153	Atlantic City, N. J	1,705,655	68,313		3,452	279		198,648			327,184	17,043	26,464
154	Kalamazoo, Mich	985,884	1,093	3,709	10,436	106	301	159,900		298	196,907	2,909	
155	Lakewood, Ohio	1,118,738		36,955	73			155,004	3,146		445,771		
156	Malden, Mass	395,951			625	2,100		75,707			220,176	52,150	
157	Charlotte, N. C	1,888,349	556	120	3,588		150	100,126	11,166		756,432	195	

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

158	Cedar Rapids, Iowa	$1,078,127	$258	$1,925	$2,770	$1,866		$26,921	$137	$462	$154,909	$49,152	$2,250
159	Wichita Falls, Tex	1,936,300	555	754	725			2,962			43,221		
160	York, Pa	269,621			7,789			85,224			139,006	8,645	
161	Elmira, N. Y	679,393	1,747	861	3,418		$371	65,153	551	515	206,458		
162	Newton, Mass	822,692			1,534			175,734			63,613	55,660	
163	Bay City, Mich	1,401,571		356	6,452			8,592			41,230	4,802	
164	McKeesport, Pa	275,472	927	420	1,350			31,565	3,662		46,480	777	
165	New Castle, Pa	617,397	60	1,358	360			85,755	2,500		175,745	5,145	
166	Decatur, Ill	366,671			11,000			9,473			215,442	401	2,062
167	Oak Park, Ill	1,425,613		6,935	915			7,690	693		787,931	8,064	34,363
168	Chelsea, Mass	289,225		5,003				3,803			180,482	21,525	8,703
169	Kenosha, Wis	898,336	295,942	3,869	1,825	1,013	1,135	51,943	5,744		127,684	22,742	
170	Hammond, Ind	1,412,955	404	1,710	37,477			512,637			270,389	18,206	5,398
171	Galveston, Tex	60,499									7,019		12,002
172	Mount Vernon, N. Y	666,040	8,097	550	3,315		19	208,488	1,500		83,149	14,873	
173	Beaumont, Tex	532,429	1,441	1,068	50,832		350	10,056	1,269		49,721	1,374	38
174	Woonsocket, R. I	387,504	5,906		150			123,791	6,542		37,570	43,984	280
175	Pittsfield, Mass	381,094		1,812	12,680	930		31,329			108,839	17,391	
176	Perth Amboy, N. J	322,952			4,754	30,051		49,827			150,747	47,781	
177	Montgomery, Ala	34,869	1,285					7,559			3,601		
178	Stockton, Calif	1,324,645	33,404	1,797	8,163	1,567	47	37,448	121		429,529	24,603	
179	Medford, Mass	623,067	403	1,423	4,600	913		60,041			251,968	14,307	1,100
180	Lima, Ohio	1,700,174	702	88				797,382	1,000		557,952	10,833	38,479
181	Charleston, W. Va	993,042	12,047	3,121	16,211			10,068	48,290	8,093	451,926	740	
182	Lexington, Ky	463,703	1,850	1,095	1,377			6,775	8,331		203,357		

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 43.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 362. 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. 43]

City number	CITY	Total [1]	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS		
				Police department	Fire department	All other		Sewers and sewage disposal	Refuse collection and disposal	All other	Streets, roads, and alleys	Other highway structures	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
183	Greensboro, N. C	$1,671,262	$866	$1,910	$1,563		$5,200	$20,585	$22,605		$690,699	$87,427	$9,250
184	Pueblo, Colo	635,937		3,094	3,137			30,051			443,823	31,878	15,000
185	Salem, Mass	178,211	1,000	949	4,309		900	13,154			45,851	27,737	
186	Madison, Wis	968,292	1,992	823	3,298	$69	14,515	67,072	3,232		463,990	7,450	
187	Everett, Mass	668,650		1,410	24,709	3,246		21,779			107,004	49,897	
188	Butte, Mont	28,883	854	1,528	1,034			4,511	2,860		9,325	148	5,350
189	Fitchburg, Mass	448,327			4,497			23,168			143,368	14,546	
190	East Chicago, Ind	698,876						35,805			559,736	23,956	2,057
191	San Jose, Calif	1,380,031	612	849	4,313			23,921			1,298,116	1,114	
192	Williamsport, Pa	316,438	604	2,475	10,384			80,527	5,650		189,199	11,570	29
193	West Hoboken, N. J	78,963	4,067			469		468			39,790	218	
194	Evanston, Ill	1,092,793		1,022		5,008	392	173,016	5,799		320,308	395	480
195	Hamilton, Ohio	523,888	998	1,327		241,242	580	77,893	370		35,121	24,624	27,668
196	Brookline, Mass	433,669	1,385		252		1,900	31,740			91,591	35,276	
197	Jamestown, N. Y	602,840	1,245	3,579	3,207		638	28,382			199,370	22,006	816
198	Springfield, Mo	325,829	326		2,969	300		35,270	680		11,251	6,065	
199	Waco, Tex	368,108		427	2,737	182	208	8,911	268		3,764	14,437	2,388
200	Muskegon, Mich	885,215	2,540	1,990	14,377		124	159,321	2,415		380,226		
201	Lorain, Ohio	516,547	8,656	401	2,235	697		12,897			253,855	12,159	
202	Muncie, Ind	904,483	265	1,616	4,754			446,234	9,566		156,864	90,661	
203	Pontiac, Mich	356,422	604	3,492	13,059	78		124,614	7,059		100,251	17,314	
204	Chicopee, Mass	490,734	280		9,171	462		63,712			100,508	36,245	894
205	Joliet, Ill	688,962		3,013	2,251	1,052		18,278			318,963	913	101
206	Columbia, S. C	155,456	377			458		29,014			33,059	5,867	
207	Superior, Wis	445,784	3,100	2,516	6,839		1,120	18,445			75,202	29,853	1,454

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208	Dubuque, Iowa	1,282,851	786	1,289	6,219			90,579		$61,048	277,287	
209	Battle Creek, Mich	391,294			8,452			61,944			68,382	19,279
210	Aurora, Ill	621,483	946	4,245	2,197		362	21,702			299,404	5,241
211	Waterloo, Iowa	361,597	382	1,131	3,440			9,829			8,263	27,421
212	New Rochelle, N. Y	1,081,449	1,999	3,215	76,363			218,617			131,758	32,627
213	Stamford, Conn	230,574	2,287	2,625	2,468	1,682		30,120		11	10,775	31,645
214	Taunton, Mass	475,063						33,046			63,117	50,535
215	Council Bluffs, Iowa	797,263	271	2,339	11,380	361		59,135	1,223		410,207	76,655
216	Portsmouth, Ohio	655,911	924		8,242			12,789			258,043	
217	Rock Island, Ill	571,306		806	625			59,014			300,949	5,167
218	Poughkeepsie, N. Y	748,152	1,796	984	9,639	66	4,975	25,574	10,819	39	275,443	
219	Quincy, Ill	817,824							579		607,525	1,500
220	Austin, Tex	293,712	1,070	2,160	10,191		207	8,540	2,355			
221	Auburn, N. Y	305,124		1,319			1,053	13,840	249		251,140	7,002
222	New Brunswick, N. J	257,501			22,665			33,794	7,021		115,081	698
223	Easton, Pa	139,804	52	2,766	75		919	50,734	5,717		37,786	500
224	Newport News, Va	507,383	1,205	1,250	2,730		565	99,467	3,470		183,407	750
225	Danville, Ill	887,461		150	2,148			45,348	730		330,985	984
226	Ogden, Utah	975,147		1,968	7,472		375	356,401			413,033	70,726
227	Wilmington, N. C	535,880		775	12,806			10,812			183,162	
228	Hazleton, Pa	164,642	336	475	4,465			76,076			51,047	
229	Orange, N. J	170,031	797	3,197	3,172			6,525			118,652	
230	Kokomo, Ind	276,700	1,282	425	3,956	406	605	19,297			215,177	7,073
231	Amsterdam, N. Y	501,876	2,299	1,124	2,138			37,432			97,688	
232	Petersburg, Va	343,651	12,713					52,665	4,109		127,674	34,533
233	Pensacola, Fla	171,072		362	1,889			10,619			48,700	
234	Norristown, Pa	150,991	2,449	2,784	57,285			14,971			50,096	3,900
235	Lewiston, Me	212,564	1,492	4,438	950	78,990		15,758			60,670	21,514
236	Oshkosh, Wis	436,874	13,205	15,710	2,580	419	172	39,841			97,788	4,866
237	Green Bay, Wis	749,794	1,683	140	1,154	58	142	26,974	62		137,456	263,387
238	Columbus, Ga	205,539	1,667	1,089			64	36,465	4,663		97,539	12,642
239	Watertown, N. Y	509,178	521	1,128	2,105	11	84	2,255	6,470		114,883	38,880
240	Moline, Ill	628,594	894	1,128	4,380	928		58,802	6,183		468,910	709
241	Sheboygan, Wis	767,507		3,500	9,750			27,209	23,247		215,660	37,844
242	Waltham, Mass	483,953	1,213	2,457	1,081	7,905	2,160	43,822	779		79,808	17,029
243	Newport, R. I	95,269	3,275		440			6,294			24,982	
244	Muskogee, Okla	361,599	1,160								89,477	
245	Newburgh, N. Y	331,940	322	758	390		415	13,768	1,381		62,233	
246	La Crosse, Wis	693,887		3,150	2,791			75,394			295,013	217
247	Lynchburg, Va	291,178	42,336					14,594			68,957	33,774
248	Colorado Springs, Colo	852,553	4,422	1,558	2,961	346	30	94,041			311,487	42,611

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 43.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 354. 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. 43]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	Grand total	$748,739	$6,591,580	$1,622,919	$174,080,607	$5,323,383	$3,460,152	$27,716,854	$1,732,306	$714,785	$90,018,453	$13,240,517	$3,395,740	$23,115,677
	Group I	429,299	3,771,464	1,170,689	74,302,495	2,477,559	2,563,188	13,961,761	1,448,700	378,549	42,963,409	3,699,739	879,454	14,757,571
	Group II	201,107	1,653,657	304,672	14,791,084	758,220	661,346	5,612,998	8,123	4,228	7,501,509	4,838,337	1,574,628	2,108,066
	Group III	98,393	488,122	88,177	42,876,982	992,179	211,984	4,127,831	167,531	48,057	19,676,181	1,775,236	690,642	4,226,909
	Group IV	16,033	461,503	19,875	26,217,164	769,153	22,420	2,791,204	51,377	257,131	12,510,045	2,345,038	214,020	1,441,257
	Group V	3,907	216,834	39,506	15,892,882	326,272	1,214	1,223,060	56,575	26,820	7,367,309	582,167	36,996	581,874
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.		$344,338	$24,072	$21,690,893	$58,010	$1,129,672	$1,926,139			$14,770,992		$363,852	$3,267,167
2	Chicago, Ill			194,232	5,814,938	223,585	118,787	4,017,204	$204,434		3,864,808	$272,601		
3	Philadelphia, Pa	$19,850	1,145,578	52,845	9,521,640	782,237	310,818	628,945			773,778			2,957,903
4	Detroit, Mich	137,025	7,941	378,629	6,366,202	180,260	737,313	3,976,706	550,037		2,947,986		447,044	3,900,960
5	Cleveland, Ohio		386,149	10,630	5,603,588	283,858		198,127	185		5,072,317	593,974	549	85,696
6	St. Louis, Mo		149,040	27,857	1,314,481	56,238	185,000	175,997	1,915	$25,629	163,670			987
7	Baltimore, Md			31,259	4,864,939		12,506	323,249		260,162	3,712,788			394,218
8	Boston, Mass	20,239	585,978	8,771	3,130,884	158,146	40,079	1,313,991	437,979	22,702	486,026		51,122	252,317
9	Los Angeles, Calif	122,301	170,635	49,360	8,827,860	363,336	12,009	397,185	53,982	2,238	1,975,509	2,833,164		3,153,103
10	Pittsburgh, Pa	78,329	90,856	27,572	3,071,445	97,654	16,041	203,970	787	21,248	250,230		9,683	8,433
11	San Francisco, Calif	6,248	51,409	2,173	1,574,124	137,046		306,970		23,586	8,133,780			736,787
12	Buffalo, N. Y	45,307	839,540	363,289	2,521,501	137,189	963	493,278	199,381	22,984	811,525		7,204	

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

13	Milwaukee, Wis	$90,115	$22,002	$7,142	$1,162,441	$57,537	$49,735	$539,032	$3,293		$1,033,798		$18,321	
14	Washington, D. C	3,167	151,688	85,782	1,883,955	98,484		179,254	4,830		705,561			
15	Newark, N. J	1,328	326,634	37,605	1,115,216	231,506		84,588			782,998		1,524,316	$576,496
16	Minneapolis, Minn	4,082	22,996	148,066	2,707,829	75,548		1,921,574		$942	699,675			227
17	Cincinnati, Ohio		173,025		715,973	57,406		61,179			41,437			
18	New Orleans, La				627,400	1,832	1,213	89,177		2,082	941,990			215,932
19	Kansas City, Mo	1,244	27,031	19,082	1,752,676	45,722		1,804,220			255,314			
20	Indianapolis, Ind	86,355	435,096		343,042	43,263	604,493	585,056						
21	Rochester, N. Y	1,217	5,881	1,932	1,141,950	16,569		90,918			345,330		20,319	792,914
22	Seattle, Wash	2,213	683	5,063	1,054,181	22,104	5,905	139,510		1,204	1,497,124	$4,838,337	11,672	522,497
23	Jersey City, N. J	11,386	488,621		2,286,361	108,249		118,490			1,198,282			

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

24	Portland, Oreg		$538	$151	$602,412			$109,000	$181	$1,296	$559,464		$363	$526,412
25	Denver, Colo	$1,096			1,237,832	$16,000	$5,550	214,572	277	203	795,283			
26	Toledo, Ohio		86,368	7,678	2,352,358	32,698	8,152	64,455			339,664			682
27	Columbus, Ohio	946		307	2,585,403	10,795		72,931	724	78	1,363,447	$73,559	2,401	
28	Louisville, Ky				631,414	14,382		74,736			515,629			15,491
29	Providence, R. I	323			739,733		680	69,158	65		1,468,154			206,587
30	St. Paul, Minn				1,608,065	10,507		49,312	681	1,047	1,438,730		28	2,01
31	Oakland, Calif				1,744,798	14,997	69,462	101,532	3,378					337,826
32	Atlanta, Ga		50,542	875	3,020,355	11,470	105	15,954	302	509	1,006,197		24	308
33	Akron, Ohio				417,811	9,189		10,746			659,153			
34	Omaha, Nebr				1,922,528	14,501		97,062			1,239,635			177,747
35	Birmingham, Ala	629		55	977,247	16,172	15	7,781			23,736	25,050	214,715	52,486
36	Worcester, Mass	1,994	937		677,003	29,561		34,977			607,189			150
37	Syracuse, N. Y			17,000	957,908	15,123		128,220			71,908			
38	Richmond, Va	23,958	2,554		854,405			37,093	15,463		862,026			232,351
39	San Antonio, Tex				586,138	15,492	166	39,037					116,313	16,260
40	Dallas, Tex	299	93,240	1,237	850,653	6,958	8,763	40,116		546	598,534			
41	New Haven, Conn	5,194			547,140	55,107	117	320,254		512				
42	Memphis, Tenn		76,651	1,607	683,940	19,158	915	69,080			2,295,595		6,269	626,276
43	Dayton, Ohio	184		13,309	1,258,428	25,525		86,378			200,599			
44	Norfolk, Va	4,762		24,753	1,050,216			26,090	4,920	500	835,739		328,815	286,814
45	Houston, Tex		30,878	11,539	42,881	23,236		86,355			107,446			
46	Youngstown, Ohio		4,182		852,980			94,559			185,994			
47	Grand Rapids, Mich	591			1,288,972	16,269	628	20,568			474,146		14,051	27,269
48	Springfield, Mass	619			925,214		597	239,861		32,643	159,340			

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 354. 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. 43]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
49	Bridgeport, Conn	$21,282			$296,184	$122,647		$24,722						
50	Fort Worth, Tex				235,242	7,242		39,296			$259,003			
51	Scranton, Pa				1,166,171	5,843	$15,498	75,988						
52	Paterson, N. J				778,159	59,261		36,538			18,123			
53	Hartford, Conn	27,652			737,672		228	35,943	$18,255	$3,490	64,293		$6,276	$1,328
54	Des Moines, Iowa		$1,692		1,376,193	34,909	40	115,358			446,097		850	1,204
55	New Bedford, Mass				114,057	15,169		19,699			153,518			14,631
56	Trenton, N. J				1,219,687	11,401		96,636	10,138		200,002			4,319
57	Salt Lake City, Utah				535,710	9,925		17,660	20,881		122,444			2,088
58	Camden, N. J				551,835	14,267		151,583			45,358			2,648
59	Nashville, Tenn		503	$8,922		5,001	96,677	21,456	71,756		41,811			
60	Fall River, Mass				483,669	14,453		24,180			130,979			9,999
61	Albany, N. Y				845,732			141,465	12,212		261,536			
62	Wilmington, Del				14,430	200,000		19,593			179,330			1,085,206
63	Kansas City, Kans				492,052	3,956		162,548		1,363	75,085	$107,935		151,755
64	Lowell, Mass							60,452			7,000			23,790
65	Flint, Mich		18,922		1,310,573	25,649		152,228	6,822		128,542		537	
66	Erie, Pa				302,053	11,891		17,428			213,212			21,280
67	Cambridge, Mass		62,561			1,293		15,650			317,748			11,163
68	Reading, Pa				649,491			2,500			256,206			
69	Yonkers, N. Y		57,262		562,323	8,933		467,607		5,870	355,334			
70	Duluth, Minn	6,864			680,288	7,954	3,327	178,593			137,634	294,052		
71	Spokane, Wash				47,957	18,868		39,142	1,476		89,919			
72	Elizabeth, N. J				415,729	8,847								
73	Utica, N. Y		1,292		489,563	24,622		3,722						46,008
74	Lynn, Mass	2,000			619,844	5,364		12,850			59,979			724
75	Tacoma, Wash			744	29,219	8,364	1,064	24,034			127,172	804,961		6,261
76	Jacksonville, Fla				507,345	9,180		61,043			118,248	469,679		337,555

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

77	Oklahoma City, Okla				$180,622	$12,613		$53,243			$1,144,975			
78	Canton, Ohio				282,527	2,876		2,343			116,604			
79	Somerville, Mass				481,494	13,735		5,530			29,692			
80	Schenectady, N. Y	$665			590,284			73,684			87,000			
81	Waterbury, Conn	297	$202		173,420	7,424		7,063	$193	$3,195	482,505			
82	Tulsa, Okla			$105	455,131	11,424		6,979			2,436,074			
83	Lawrence, Mass				433,456	345		4,198			11,067			
84	Fort Wayne, Ind				575,491	18,459		35,578			101,869	$220,778		
85	El Paso, Tex				278,477	7,893		126,392			329,682			
86	Evansville, Ind				459,864	30,027		37,598			245,101			$54,888
87	Savannah, Ga				8,438			2,410			24,319		$73	7,147
88	Knoxville, Tenn		22,706	19,504	386	5,010					109,117			
89	Allentown, Pa				481,860			927			162,113			
90	San Diego, Calif				629,374	15,962	$14,809	16,555		162	283,166			321,868
91	Bayonne, N. J				359,607			1,042			36,986			
92	Manchester, N. H				95,051	5,533								
93	Harrisburg, Pa				213,795			6,210			834,837			
94	Peoria, Ill				313,945	5,456		119,241						1,698
95	Wichita, Kans				648,567	10,919	1,708	117,027						
96	St. Joseph, Mo				5,031	9,379		33,684		248				
97	Sioux City, Iowa				207,850	9,572	22	17,864			92,717			
98	South Bend, Ind				15,013			17,171			297,150			
99	Wilkes-Barre, Pa				374,205			87,088						
100	Binghamton, N. Y		11,138		250,101	6,107		23,514		558	27,210		30,983	
101	Portland, Me	12,151			277,689			160,012			203,993			270
102	Rockford, Ill				382,817	30,011		74,249			81,390			
103	Troy, N. Y				103,109			180,615			93,247			
104	Charleston, S. C				311,252						49,244			242,742
105	Little Rock, Ark		140,575		39,414	700		79,847						
106	Johnstown, Pa				452,408			42,986						
107	Sacramento, Calif				876,079	7,878		85,066		389	649,111			45,178
108	East St. Louis, Ill				272,900	2,500		59,592						
109	Brockton, Mass				3,159	7,152					68,634			
110	Terre Haute, Ind				317,200	9,244		7,062						
111	Saginaw, Mich				983,643	1,783		4,265			43,088			3,381
112	Gary, Ind				560,125	19,930		97,812						
113	Pawtucket, R. I				304,541	4,983		4,990			152,704			619
114	Hoboken, N. J					4,136		1,497			120,233			
115	Long Beach, Calif		1,000		1,268,372	13,254		28,047		2,947	266,794		517	43
116	Passaic, N. J				391,914	2,931		90,496		22,859				

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 354. 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. 43]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
117	Springfield, Ohio		$84,254		$177,235	$593		$2,916			$53,131			
118	Chester, Pa				236,279			111,131	$33,579					
119	Hamtramck, Mich	$764			860,271	8,468			1,649		67,963			
120	Altoona, Pa				396,306			19,083			20,712			
121	Racine, Wis				35,470	11,393	$4,365			$15,023	84,933			
122	Lansing, Mich				286,407	5,525		56,069			106,550	$1,461,385	$3,717	$29,174
123	New Britain, Conn				303,974			35,009			33,548			3,486
124	Mobile, Ala				171,977						22,239			
125	Berkeley, Calif				346,105	18,892		11,383						14
126	Springfield, Ill				88,365	3,386		37,522	9,091		77,579	197,983		2,291
127	Holyoke, Mass				58,901	3,179		114,915		35,611	97,758	203,116		74,475
128	Highland Park, Mich		12,332		115,221	20,495					24,170			
129	Davenport, Iowa				28,001	145,220	280	21,080						51,086
130	Chattanooga, Tenn				2,022	5,319								304,857
131	Bethlehem, Pa				197,738			7,645			55,068			
132	Lincoln, Nebr		39,153		945,201	5,496	534	28,666			161,166	89,384		455
133	Niagara Falls, N. Y				1,322,219	6,977		73,261		6,413	216,901		4,866	
134	Covington, Ky			$266	100,170	1,564					168,493			
135	Haverhill, Mass				2,234	4,234					39,525			
136	Portsmouth, Va				156,788			36,911			62,539		42,810	485
137	Huntington, W. Va				366,811	1,998		10,242						2,298
138	East Orange, N. J				273,186	10,412		42,632		100	256,826			
139	Macon, Ga		2,564		39,345						6,343			
140	Wheeling, W. Va				3,620	2,018		423			65,809			
141	Cicero, Ill				291,146	5,581		2,415			68,380			
142	Roanoke, Va	83			341,329	861	112	33,762					3,460	
143	Tampa, Fla				92,223			12,580		182				195,813

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144	Lancaster, Pa				77,836			865	4,000		34,748			
145	Winston-Salem, N. C		40,089		935,413	4,330		14,945			206,109		67,231	455
146	Shreveport, La				411,293	132,390		66,587			132,096			3,823
147	Jackson, Mich		1,221		25,085	4,531		119	1,294		145,134			81
148	Augusta, Ga		6,000		40,623					5,696	21,234			
149	Fresno, Calif				181,027			34,036	1,481					
150	Quincy, Mass		100,269		157,520	15,752		18,401			82,780			
151	Pasadena, Calif	1,020			883,917	12,742		218,723	90		807,608	172,392		93,275
152	Topeka, Kans				112,820	2,316	500	1,999			50,832			
153	Atlantic City, N. J				664,469			55,396		151,794	132,250		60,363	
154	Kalamazoo, Mich	1,053			532,754	8,546		2,550		11,954	53,073			295
155	Lakewood, Ohio				385,091	43,119		3,552			46,027			
156	Malden, Mass					4,515		4,509			35,400			769
157	Charlotte, N. C				521,161	2,065					492,499			291

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

158	Cedar Rapids, Iowa				$501,547	$7,978	$20	$5,379		$68	$322,485			
159	Wichita Falls, Tex		$61,703		570,904	96		180			1,255,200			
160	York, Pa				28,188	769								
161	Elmira, N. Y				321,984	37,592		12,273	$206		25,388			$2,876
162	Newton, Mass				433,961			18,035			74,155			
163	Bay City, Mich				404,159	2,510					881,281	$52,189		
164	McKeesport, Pa				185,049						5,242			
165	New Castle, Pa				345,882			592						
166	Decatur, Ill				34,746	14,237		897			78,413			
167	Oak Park, Ill				495,723	6,735		49,324	1,332		25,908			
168	Chelsea, Mass				25,005	426		39,924			4,354			
169	Kenosha, Wis	$530			306,395	22,957		27,603	414		28,540			
170	Hammond, Ind				321,639			31,509		377	213,209			
171	Galveston, Tex				31,442						10,036			
172	Mount Vernon, N. Y				140,000	3,541		5,827			194,539			2,142
173	Beaumont, Tex				119,804			72,470			155,246			68,760
174	Woonsocket, R. I				683	1,781		456			166,361			
175	Pittsfield, Mass				158,262			5,475		365	43,611			400
176	Perth Amboy, N. J				9,874	2,569					26,098			1,251
177	Montgomery, Ala				141			4,463			17,820			
178	Stockton, Calif				651,906	19,117		93,702						23,241
179	Medford, Mass				224,345	4,361		2,801			54,869			1,936
180	Lima, Ohio				195,638	1,510					96,590			
181	Charleston, W. Va			$18,633	407,273	3,521		119		13,000				
182	Lexington, Ky			8,892	227,307	3,766		953						

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 354. 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. 43]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
183	Greensboro, N. C			$632	$576,490	$4,625		$1,000			$248,315			$95
184	Pueblo, Colo				98,956	1,694					8,304			
185	Salem, Mass				48,135	2,117		11,554			19,990			2,515
186	Madison, Wis				178,180	11,606	$168	14,384			145,513			56,000
187	Everett, Mass				449,888						10,717			
188	Butte, Mont				707	2,339		227						
189	Fitchburg, Mass		$934		228,467						33,347			
190	East Chicago, Ind				58,948	3,818		14,556						
191	San Jose, Calif				45,671	2,584		2,851						
192	Williamsport, Pa							16,000						
193	West Hoboken, N. J				25,323	2,272		6,356						
194	Evanston, Ill				476,001	7,930		20,744			81,698			
195	Hamilton, Ohio				1,291	646		153			31,620	$67,817		12,538
196	Brookline, Mass				189,013			44,793			37,659			
197	Jamestown, N. Y	$22	4,796		112,562			3,247			120,865	96,105	$6,000	
198	Springfield, Mo				256,687	4,455		7,676						150
199	Waco, Tex				267,089	3,524		11,746			52,427			
200	Muskegon, Mich				142,192	19,035	751	14,474			116,568			31,202
201	Lorain, Ohio	84			182,222	1,060		12,400			29,881			
202	Muncie, Ind				117,200	11,361		44,107						21,855
203	Pontiac, Mich		331		28,520			15,377			45,723			
204	Chicopee, Mass				47,641			132			66,926	104,763		
205	Joliet, Ill				310,780	1,737		1,239			30,635			
206	Columbia, S. C				70,011			874	$450		15,346			
207	Superior, Wis				300,971	4,984		1,300						

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208	Dubuque, Iowa				746,987	3,138		5,274	20,967		69,277			
209	Battle Creek, Mich				189,515	1,606		2,000			40,116			
210	Aurora, Ill				166,970	4,166		8,526			107,724			
211	Waterloo, Iowa				168,793	5,137		3,012	5,921		125,225			
212	New Rochelle, N. Y				263,718	6,967		340,528						5,657
213	Stamford, Conn	2,050			72,168			56,970						17,313
214	Taunton, Mass				188,911	5,210		6,247			25,277	101,720		1,000
215	Council Bluffs, Iowa				80,938	7,295		27,544			119,915			
216	Portsmouth, Ohio		18,770		192,967	1,107					160,514			2,555
217	Rock Island, Ill				156,873	5,834		1,920			40,118			
218	Poughkeepsie, N. Y				45,341	12,576		1,456			358,514			
219	Quincy, Ill			52	161,928	3,217		1,220			40,106			1,697
220	Austin, Tex	207	5,173		15,133			29,088			83,329	131,185		5,074
221	Auburn, N. Y			81	16,812			220			8,244			
222	New Brunswick, N. J				72,245	3,300								
223	Easton, Pa				25,509	4,185		8,184						
224	Newport News, Va			104	213,187				1,248					
225	Danville, Ill				453,310	4,862		484						
226	Ogden, Utah				10,376	766		1,835			108,860			2,735
227	Wilmington, N. C				36,750	1,530					290,045			
228	Hazleton, Pa				30,243	2,000								
229	Orange, N. J				18,850			560			10,953			
230	Kokomo, Ind				31,389	4,626		1,464						
231	Amsterdam, N. Y				345,104						16,091			
232	Petersburg, Va				24,957			12,461			41,134		30,996	2,409
233	Pensacola, Fla							4,567			14,847			90,088
234	Norristown, Pa				10,331	725		3,880		2				
235	Lewiston, Me	713			14,716	1,829					11,494			
236	Oshkosh, Wis				187,048	497	275	11,534		2,017	58,499			2,045
237	Green Bay, Wis				279,616					106	38,615			
238	Columbus, Ga		2		4,802	2,426		939	931		42,265			45
239	Watertown, N. Y			11,112	122,116	1,773					207,166			
240	Moline, Ill				7,319	3,449		4,492			71,347			53
241	Sheboygan, Wis				335,831	568		3,939		5,884	88,937			15,138
242	Waltham, Mass	301			240,404	7,613		11,677	10,687		52,477			
243	Newport, R. I				36,026	2,436		8,260		5,001				
244	Muskogee, Okla		124,247		118,956	4,557		1,422			21,175			605
245	Newburgh, N. Y				9,516	600		5,792			236,756			
246	La Crosse, Wis				264,835			2,503			49,484			
247	Lynchburg, Va		878		73,412			17,173	14,419		25,635			
248	Colorado Springs, Colo				104,178	3,024		20,717			28,291	28,388		210,499

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Federal Reserve Bank of St. Louis

TABLE 18.—NONREVENUE RECEIPTS: 1923

[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. 44]

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	Refunds	Independent divisions	General transfers
	Grand total	$2,404,030,021	$1,415,161,748	$168,105,558	$61,954,144	$196,489,031	$5,108,610	$7,568,629	$14,025,477	$220,912,054	$314,704,770
	Group I	1,411,725,168	873,430,288	80,145,179	31,540,415	131,392,850	1,304,735	3,055,761	8,539,150	140,935,135	141,381,655
	Group II	319,794,862	105,908,469	41,006,177	15,093,120	25,744,142	1,955,259	512,622	1,308,292	59,991,871	68,274,910
	Group III	348,147,468	225,316,061	19,148,316	7,849,288	20,611,659	1,103,598	1,706,322	2,141,149	10,158,756	60,112,319
	Group IV	205,434,391	133,653,034	16,626,921	5,095,801	12,298,929	372,550	1,541,884	1,256,644	6,589,407	27,999,221
	Group V	118,928,132	76,853,896	11,178,965	2,375,520	6,441,451	372,468	752,040	780,242	3,236,885	16,936,665
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$678,724,846	$540,478,194	$15,926,030	$19,594,610	$61,310,288	$65,051	$47,116	$5,027,127		$36,276,430
2	Chicago, Ill	238,472,600	95,175,664	12,114,636	738,123	31,177,691	139,539	232,896	348,648	$87,500,993	11,044,410
3	Philadelphia, Pa	47,898,992	20,490,637	1,481,400	91	3,810,341		118,799	225,245		21,772,479
4	Detroit, Mich	133,635,781	107,214,245	7,319,568	2,196,234	3,502,652	40,092	811,801	1,267,086	2,175,160	9,108,943
5	Cleveland, Ohio	69,450,362	23,941,747	11,450,364	372,409	1,979,352	123,563	39,275	370,637	28,023,023	3,149,992
6	St. Louis, Mo	9,668,550	2,551,532	2,986,805	919,333	372,845	275,765	15,633	53,067		2,493,570
7	Baltimore, Md	23,354,453	14,301,284		144,667	6,069,819	17,483	53,729	192,837		2,574,634
8	Boston, Mass	43,180,024	21,197,057	4,010,519	142,959	7,134,905	66,065	167,891	326,386		10,134,242
9	Los Angeles, Calif	78,333,305	20,182,894	17,337,822	5,038,722	1,305,501		588,579	501,129	23,235,959	10,142,699
10	Pittsburgh, Pa	15,029,338	9,751,499	52,872	39,118	320,394		214,087	104,336		4,547,032
11	San Francisco, Calif	36,527,840	2,003,277	2,113,230	1,655,169	10,583,013	548,195	765,205	83,022		18,776,729
12	Buffalo, N. Y	37,449,077	16,142,258	5,351,933	698,980	3,826,049	28,982	750	39,630		11,360,495
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$37,227,849	$5,742,362	$6,494,334	$2,087,969	$5,850,000	$156,050	$54,429	$554,262	$3,303,683	$12,984,760
14	Washington, D. C	7,391,435	200	637,821	1,848,615	2,337,548	175,688	3,804	88,377		2,299,382
15	Newark, N. J	44,117,085	19,901,260	6,641,358	259,391	2,969,351		70,989	39,790	3,179,107	11,055,839
16	Minneapolis, Minn	39,705,960	11,010,766	2,384,769	312,185	5,114,605	305,680	168,227	89,347	16,423,850	3,896,531
17	Cincinnati, Ohio	25,901,694	3,612,403	3,118,297	329,819	1,338,645	45,920	44,735	81,227	11,311,926	6,018,722
18	New Orleans, La	20,982,954	9,260,774		532,312	178,545	185,762	42,312	41,696		10,741,553

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19	Kansas City, Mo	17,867,823	5,909,050	1,607,380	3,001,634	1,811,580	1,629	27,821	58,425		5,450,304
20	Indianapolis, Ind	20,486,925	5,482,569	2,899,027	1,739,725	281,851	100,724	8,149	76,143	9,653,994	245,743
21	Rochester, N. Y	20,212,179	14,307,307	1,273,742	1,642,499	6,590	119,053	22,133	31,673	1,898,054	911,128
22	Seattle, Wash	34,527,429	5,745,832	7,131,214	3,290,250	103,535	832,749	68,583	213,580	11,792,037	5,319,619
23	Jersey City, N. J	51,373,529	24,935,946	8,818,235	49,721	5,751,862	2,004	1,440	33,772	2,429,220	9,351,329

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

24	Portland, Oreg	$18,459,136	$11,989,930		$200,882	$964,548	$77,236	$412,110	$468,578		$4,345,852
25	Denver, Colo	12,753,784	5,108,129	$1,656,034	474,649	375,510	197,899	78,128	76,617	$4,573,203	213,555
26	Toledo, Ohio	7,922,336	4,984,856		435,284	519,847	76,858	28,857	98,397		1,778,237
27	Columbus, Ohio	11,496,972	6,310,988		246,790	724,250	12,717	11,258	44,336		4,146,633
28	Louisville, Ky	7,236,457	4,379,504		107,718	95,080	26,227	5,703	52,265		2,569,960
29	Providence, R. I	11,701,888	6,127,387	623,002	89,642	2,435,688		20,275	4,475		2,401,419
30	St Paul, Minn	8,731,337	7,525,796		520	562,183	27,414	161,655	67,401		386,368
31	Oakland, Calif	1,980,136	898,339		546,318		634	91,753	4,420	86,168	352,454
32	Atlanta, Ga	8,350,982	6,943,700		2,964		10,448	108,160	105,694		1,180,016
33	Akron, Ohio	10,166,427	7,427,629		19,217	292,899	18,784	2,903	33,416		2,371,579
34	Omaha, Nebr	8,760,112	5,690,960		258,787	1,295,514	2,272	152,023	44,282		1,316,274
35	Birmingham, Ala	5,301,983	3,354,889		31,144	1,295,002	1,276	5,211	80,182		534,279
36	Worcester, Mass	12,139,488	8,793,143	1,072,483	112,933	1,289,349	1,429	100,272	33,113		733,766
37	Syracuse, N. Y	11,610,812	8,711,152	1,472,749	1,212,036	1,700		2,335	76,493		134,347
38	Richmond, Va	9,702,584	5,455,929	1,987	61,733	88,350			22,837		4,071,748
39	San Antonio, Tex	4,364,892	4,221,199		9,606	85,660	1,517	3,653	8,922	529	33,806
40	Dallas, Tex	1,974,393	1,378,944		7,612	58,450	272,362	19,617	33,649		203,759
41	New Haven, Conn	6,166,847	2,307,338	322,595	165	70,546		475	7,552		3,458,176
42	Memphis, Tenn	11,213,277	6,403,247		13,658	105,500		63,655	77,666		4,549,551
43	Dayton, Ohio	2,352,584	1,816,032		2,458	191,618	91,668	70,404	4,549		175,855
44	Norfolk, Va	19,818,110	14,396,673	2,581	98,261	1,615,057	21,863		217,092		3,466,583
45	Houston, Tex	8,360,394	5,151,497		1,270,486	816,390	422	1,566	6,212		1,113,812
46	Youngstown, Ohio	4,099,918	2,780,228			547,444		3,946	5,281		763,019
47	Grand Rapids, Mich	8,283,829	2,960,348	1,315,621	72,314	564,378	9,838	58,671	33,543	2,364,125	904,991
48	Springfield, Mass	7,512,742	5,985,371	834,047		242,234	68,751	42,420	24,919		315,000
49	Bridgeport, Conn	1,586,399	928,555	486,213		87,709			9,193		74,738
50	Fort Worth, Tex	6,652,933	4,794,120		14,918	14,581	2,888	8,627	25,546		1,792,253
51	Scranton, Pa	1,995,227	1,705,114			117,203	373		6,035		166,527
52	Paterson, N. J	6,511,317	2,644,512	1,224,276	36,395	76,280	1,063	5,017	7,003		2,516,771
53	Hartford, Conn	5,633,500	2,443,761	453,085	363	277,164	3,956	625	20,500	1,547,044	886,997
54	Des Moines, Iowa	2,860,519	1,502,936		974,029	32,562	23,976	8,591	24,685		293,690
55	New Bedford, Mass	8,007,213	6,901,980	730,801	111,450	118,000		2,915	3,119		138,948
56	Trenton, N. J	7,559,091	4,502,912	1,232,883		994,443		5,100	6,557		767,196
57	Salt Lake City, Utah	3,949,169	3,652,577	8,309	65,110	62,071		9,022	12,283		139,727
58	Camden, N. J	4,831,063	3,038,502	1,146,443	4,149	436,385		7,349	6,836		161,399

[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

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TABLE 18.—NONREVENUE RECEIPTS: 1923—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. 44]

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	Refunds	Independent divisions	General transfers
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
59	Nashville, Tenn.	$2,401,662	$1,123,139			$30,000		$29,631	$10,641		$1,208,251
60	Fall River, Mass.	7,312,373	4,934,656	$686,096	$20,931	471,000		43,138	7,471		1,149,081
61	Albany, N. Y.	6,632,093	4,905,553	540,015	79,202	265,724	$547	7,767	110,837	$201,904	520,544
62	Wilmington, Del.	3,516,914	1,294,679		100	4,200		626	16,091		2,201,218
63	Kansas City, Kans.	3,268,746	2,631,477		29,891	88,895	5,641	20,340	19,209		473,293
64	Lowell, Mass.	5,034,736	4,353,975	577,700	18,239	26,200		14,321	5,019		9,282
65	Flint, Mich.	4,109,983	634,319	1,136,560	261,031	114,997		1,170	19,332	1,385,783	556,791
66	Erie, Pa.	720,426	516,622	905	28,465	26,000	49,525		10,740		88,169
67	Cambridge, Mass.	6,100,262	4,276,236	660,096	13,170	544,041	19,805		14,069		572,845
68	Reading, Pa.	686,512	316,408	428	30,269	23,084			5,562		310,761
69	Yonkers, N. Y.	11,650,404	9,192,492	777,286	66,654	933,191		7,900	88,325		584,556
70	Duluth, Minn.	1,958,641	1,399,510		63,949	404,514	11,593	14,657	20,699		43,719
71	Spokane, Wash.	2,839,138	2,200,317		380,179	151,235	7,873	726	11,931		86,877
72	Elizabeth, N. J.	5,792,811	2,150,164	829,284	2,998	349,373			15,038		2,445,954
73	Utica, N. Y.	4,972,922	3,638,955	733,129	42,662	102,314		8,404	12,977		434,481
74	Lynn, Mass.	7,349,927	6,229,641	564,181	42,242	429,835	11,764		8,164		64,100
75	Tacoma, Wash.	1,471,451	360,691	9,377	264,337	127,582	44,929	7,629	6,235		650,671
76	Jacksonville, Fla.	2,280,616	1,909,000		23,373	65,874		27,717	5,211		249,441
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
77	Oklahoma City, Okla.	$7,542,862	$3,013,015		$549,283	$3,889,278		$59,276	$32,010		
78	Canton, Ohio	2,187,474	1,770,315		49,474	99,465	$12,876	4,166	34,252		$216,926
79	Somerville, Mass.	2,805,934	2,303,344	$388,723	2,061	46,209	268	10,769	8,453		46,107
80	Schenectady, N. Y.	4,039,872	3,144,175	556,621	73,299	95,326	26	3,189	6,148		161,088
81	Waterbury, Conn.	9,631,854	9,243,074	261,726		33,700			12,045		81,309
82	Tulsa, Okla.	5,905,723	4,287,020		687,007	458,220		69,408	338,268		65,800
83	Lawrence, Mass.	5,885,973	4,170,542	561,543	24,141	447,256			10,298		672,193
84	Fort Wayne, Ind.	701,879	31,662	11,240	460,350	25,209	13,610	87,047	2,996		79,765

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85	El Paso, Tex	2,991,631	1,298,334		118,829	93,000			390		1,481,078
86	Evansville, Ind	1,651,129	1,348,605		148,925	26,690		1,477	6,869		118,563
87	Savannah, Ga	697,053	585,257		7,063	9,771					94,962
88	Knoxville, Tenn	5,550,05[illegible]	4,391,616					7,525	7,679		1,143,232
89	Allentown, Pa	582,568	236,622	2,168	18,176	11,125			3,932		310,545
90	San Diego, Calif	1,394,380	1,313,462			2,000	5,585	6,121	33,312		33,900
91	Bayonne, N. J	5,152,678	2,368,740	1,358,081	780	1,700		2,735	20,483		1,400,159
92	Manchester, N. H	3,788,558	3,125,888	567,825	40,147	18,100	303	475	30,352		5,468
93	Harrisburg, Pa	1,856,273	1,411,988	2,049		81,760	33,317	23,576	257		303,316
94	Peoria, Ill	1,172,473	1,063,716			68,498	2,788	5,003	4,155		28,313
95	Wichita, Kans	1,760,510	1,343,818		75	38,692	6,986	20,026	6,098		344,815
96	St. Joseph, Mo	1,417,609	1,284,914		53,582	5,533			25,824		47,756
97	Sioux City, Iowa	1,595,061	1,335,812		220,666	14,400	404	21,296	2,483		
98	South Bend, Ind	1,559,491	1,186,426		319,209	41,981	7,325		4,550		
99	Wilkes-Barre, Pa	676,737	507,809			2,250			2,419		164,259
100	Binghamton, N. Y	1,593,131	852,132	479,938	29,349	81,921	367	799	7,748		140,877
101	Portland, Me	3,057,425	1,833,947	896,104	10,861	80,204			13,475	$56,038	166,796
102	Rockford, Ill	2,474,540	2,278,792			155,908	3,832	10,352	4,141		21,515
103	Troy, N. Y	3,070,860	2,285,508	644,243	45,911	17,600		1,022	29,779	4,009	42,788
104	Charleston, S. C	2,773,672	1,947,138		8,196			43,752	9,899	438,295	326,392
105	Little Rock, Ark	4,050,869	3,971,412		300	6,000	46,300	15,715	2,113		9,029
106	Johnstown, Pa	1,151,515	834,538	4,587				310	7,933		304,147
107	Sacramento, Calif	2,675,224	1,765,464		369,198	67,145		23,299	12,711		437,407
108	East St. Louis, Ill	1,633,254	548,895	398,425	55		22,525	125	1,797	605,933	55,499
109	Brockton, Mass	3,249,722	2,735,104	354,947	5,033	81,650	11,619	181	7,250		53,938
110	Terre Haute, Ind	344,648	173,376		43,775	43,693	21,835	16,306	2,559		43,104
111	Saginaw, Mich	2,969,624	783,621	784,933	6,151	104,800	10,139	3,549	2,388	855,987	418,056
112	Gary, Ind	1,202,097	619,670		411,857	4,328		1,000	859		164,383
113	Pawtucket, R. I	4,148,421	2,962,822	146,379	10,122	263,000	97	46,711	20,091		699,199
114	Hoboken, N. J	8,649,521	6,424,332	1,018,535	3,922	14,500			4,627		1,183,605
115	Long Beach, Calif	935,768	692,506		41,328		7,033	171,952	22,949		
116	Passaic, N. J	4,700,747	2,387,874	606,921		14,500		200	8,285		1,682,967
117	Springfield, Ohio	1,293,418	948,612		2,393	123,939	2,090	4,863	6,060		205,461
118	Chester, Pa	2,116,485	1,266,254			56,000		42	919		793,270
119	Hamtramck, Mich	1,762,146	856,954	828,451	100	1,000	345	6,550	16,299		52,447
120	Altoona, Pa	2,100,822	618,088	292,243	24,247	30,973		1,268	68	788,223	345,712
121	Racine, Wis	930,937		583,352	189,370	34,998	9,417	355	3,978		109,467
122	Lansing, Mich	3,863,503	2,082,174	553,616	9,618	17,689	8,633	10,504	8,213	1,007,191	165,865
123	New Britain, Conn	1,431,080	1,206,820	120,234	8,160			2,843	15,086		77,937
124	Mobile, Ala	689,955	683,028		25	1,000		1,372	3,530		1,000
125	Berkeley, Calif	371,781	48,323		84,784			15,003	8,248		215,423
126	Springfield, Ill	1,966,699	1,729,801		12,926	104,500	872	7,771	10,829		100,000

[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.

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TABLE 18.—NONREVENUE RECEIPTS: 1923—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. 44]

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	Refunds	Independent divisions	General transfers
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
127	Holyoke, Mass	$3,301,785	$2,812,400	$351,942	$175	$31,800	$8,440	$3,196	$6,658		$87,174
128	Highland Park, Mich	2,318,300	638,990	2,570	3,467	406,859	5,942	1,477	10,244	$1,102,829	145,922
129	Davenport, Iowa	975,964	280,989	3,671	512,029	10,000	25,326	2,406	12,436		129,107
130	Chattanooga, Tenn	822,138	680,577			20,884		53,962	8,711		58,004
131	Bethlehem, Pa	794,296	581,619		990			98,850	10,902		101,935
132	Lincoln, Nebr	2,155,797	2,087,651		1,132	10,000	38,009	3,215	5,599		10,191
133	Niagara Falls, N. Y	2,242,264	842,608	631,000	48,542	13,700		4,525	32,486		669,403
134	Covington, Ky	1,428,723	781,878		91,343	300			30,277	326,391	198,534
135	Haverhill, Mass	1,705,818	1,260,315	317,037	144	50,641	797	560	10,211		66,113
136	Portsmouth, Va	2,472,617	1,104,430	634	3,725			420,489	2,067		941,272
137	Huntington, W. Va	367,404	224,522			102,690		31,594	8,598		
138	East Orange, N. J	3,056,266	1,476,221	778,439	4,270	45,759		8,152	5,373		738,052
139	Macon, Ga	1,109,205	542,620		524	81,634		290	3,908		480,229
140	Wheeling, W. Va	2,387,686	2,116,984		3,105	26,000		8,508	6,639		226,450
141	Cicero, Ill	1,657,741	1,618,108				16,171	5,043	3,255		15,164
142	Roanoke, Va	959,552	243,765		3,128	5,000			6,523		701,136
143	Tampa, Fla	1,200,684	1,186,397		10,008	1,141			3,138		
144	Lancaster, Pa	477,163	440,745		128	12,044			10,276		13,970
145	Winston-Salem, N. C	8,296,865	2,865,183	54,768		1,846,000		44,097	16,254		3,470,563
146	Shreveport, La	2,123,683	1,564,219		63,761	45,767	2,644	9,535	58,173		379,584
147	Jackson, Mich	1,660,333	500,731	533,578	9,383	44,519		15,074	5,119	516,904	35,025
148	Augusta, Ga	1,083,714	719,000		6,194	165,805	4,374		6,251		182,090
149	Fresno, Calif	2,808							2,808		
150	Quincy, Mass	2,655,880	2,270,794	270,413	50,455	58,043			6,175		
151	Pasadena, Calif	2,644,153	2,198,347		92,068	12,393		45,227	41,817		254,301
152	Topeka, Kans	702,236	459,782		75	140,571		5,741	2,377		93,690
153	Atlantic City, N. J	6,395,505	4,373,845	1,379,342		408,500			13,446		220,372

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154	Kalamazoo, Mich	3,098,052	1,195,184	637,828	25,169	201,487		4,252	30,277	887,607	116,248
155	Lakewood, Ohio	2,314,238	1,483,383		66,440	39,043	41,042	61,623	12,940		629,767
156	Malden, Mass	2,802,917	2,177,414	217,345	15,485	196,338		6,135	11,187		179,013
157	Charlotte, N. C	6,464,976	1,640,994	25,470	3,313	1,503,500	1,213		47,412		3,240,074
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000										
158	Cedar Rapids, Iowa	$909,582	$728,904			$40,123		$3,016	$8,571		$128,968
159	Wichita Falls, Tex	1,539,487	1,158,899		$5,945	28,170		2,987	4,922		338,564
160	York, Pa	67,471	60,077			1,100		1,088	2,906		2,300
161	Elmira, N. Y	606,316	150,930	$301,115	35,464	4,005	$1,292	932	1,573		111,005
162	Newton, Mass	2,752,525	1,997,038	350,342	2,187	206,562	5,670		8,235		182,491
163	Bay City, Mich	2,139,329	1,181,953	384,908		45,836		6,812	49,815		470,005
164	McKeesport, Pa	218,471	115,446		600	6,625			2,605		93,195
165	New Castle, Pa	660,023	579,710					2,241	1,158		76,914
166	Decatur, Ill	1,021,623	720,130		12	57,357	24,488		8,298		211,338
167	Oak Park, Ill	1,737,902	1,664,738		12,591	15,000		27,626	6,000		11,947
168	Chelsea, Mass	1,845,988	1,660,924	131,174		11,155			1,541		41,194
169	Kenosha, Wis	2,165,147	716,449	414,025	559,164	21,154	6,948	2,330	9,064		436,013
170	Hammond, Ind	1,352,878	803,944		294,492	14,251	7,178	170,240	2,467		55,306
171	Galveston, Tex	1,039,634	570,438		2,409	420,834	242	4,002	4,377		37,332
172	Mount Vernon, N. Y	1,671,531	785,617	302,485	27,847	14,059	15,883	1,611	86,851		437,178
173	Beaumont, Tex	2,390,218	2,342,383		3,971	18,176	1,687	1,168	22,137		696
174	Woonsocket, R. I	3,662,687	2,799,559	82,624	10,769	346,550			2,877		420,308
175	Pittsfield, Mass	1,453,493	1,176,355	252,454	9,903		11,801	1,750	1,230		
176	Perth Amboy, N. J	3,710,582	1,852,581	485,240	1,711	659,582		3,120	885		697,463
177	Montgomery, Ala	565,340	504,655			50,000	1,297		3,888		5,500
178	Stockton, Calif	207,246	29,698		76,407			25,780	4,836		70,525
179	Medford, Mass	1,833,422	1,448,734	181,503	6,650	95,791		2,636	2,860		95,248
180	Lima, Ohio	2,986,071	2,546,689		6,186	73,189		6,166	20,176		333,665
181	Charleston, W. Va	659,886	498,882			88,610	1,837	49,009	15,077		6,471
182	Lexington, Ky	1,625,019	544,172		59,115	28,948		20,201	1,099		971,484
183	Greensboro, N. C	2,378,682	2,085,305	19,761		100,000		22,301	20,867		130,448
184	Pueblo, Colo	2,146,618	924,474		627	123,887		250	11,075		1,086,305
185	Salem, Mass	2,123,288	1,783,476	250,165	10,247	12,786	425		1,696		64,493
186	Madison, Wis	2,932,203	964,180	471,502	16,694	113,213	2,711	250	11,651		1,352,002
187	Everett, Mass	2,231,376	1,502,520	238,303	7,921	249,920	491	2,948	5,986		223,287
188	Butte, Mont	559,802	488,747		327	60,916	1,088	3,111	5,563		50
189	Fitchburg, Mass	2,410,591	1,665,000	236,204	7,780	197,401	16,151		6,552		281,503
190	East Chicago, Ind	393,874	70,000		294,441	7,702	384	2,686	5,544		13,117
191	San Jose, Calif	148,007	18,443		1,764	20,212	2,534		10,853		94,201
192	Williamsport, Pa	314,145	185,346				270	12,099	1,102		115,328

[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.

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TABLE 18.—NONREVENUE RECEIPTS: 1923—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. 44]

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	Refunds	Independent divisions	General transfers
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
193	West Hoboken, N. J	$1,255,194	$467,000	$325,861	$1,143	$32,500		$12,327	$1,321		$415,042
194	Evanston, Ill	1,420,479	1,369,585			7,100		1,162	1,017		41,615
195	Hamilton, Ohio	1,899,052	1,371,538		16,835	91,446	$20,596	705	103,643		294,289
196	Brookline, Mass	1,633,482	1,152,050	417,383	4,957	29,041			1,310		28,741
197	Jamestown, N. Y	2,112,427	1,109,773	261,587	10,473	1,300	3,710		4,512	$718,572	2,500
198	Springfield, Mo	137,427	125,338	312	1,155	6,433		1,825	1,164		1,200
199	Waco, Tex	1,343,990	481,623		4,524	424,357		3,298	6,511		423,677
200	Muskegon, Mich	1,639,576	527,900	427,821	9,099	19,610	23,192		5,943	522,656	103,355
201	Lorain, Ohio	1,184,672	759,866		3,583	51,247	18,589	8,005	15,417		327,965
202	Muncie, Ind	210,838	93,415		90,291	3,629		5,205	766		17,532
203	Pontiac, Mich	2,254,348	523,863	441,011	2,599	72,903	14,127	3,622	11,203	789,217	395,803
204	Chicopee, Mass	1,367,916	1,154,134	173,207	31,781		2,497	3,265	3,032		
205	Joliet, Ill	676,340	636,177		2,250	10,900			1,733		25,280
206	Columbia, S. C	1,173,104	1,114,590			20,000		1,405	4,985		32,124
207	Superior, Wis	1,828,369	16,936	483,261	44,705	193,294	220	122	32,858		1,056,973
208	Dubuque, Iowa	1,385,840	1,300,894		2,489	5,000	6,168	29,432	31,556		10,301
209	Battle Creek, Mich	1,224,357		360,999		2,554		3,598	197	741,819	115,190
210	Aurora, Ill	496,882	469,540			13,200	3,210	85	1,620		9,227
211	Waterloo, Iowa	474,227	350,817		103,220			1,998	3,391		14,801
212	New Rochelle, N. Y	2,593,152	1,856,705	318,214	17,096	169,127	50,716	104,523	6,980		69,791
213	Stamford, Conn	2,455,573	2,156,693	91,206		51,290		5,789	2,844		147,751
214	Taunton, Mass	2,288,653	1,922,565	163,809	9,958	123,500			14,512		54,309
215	Council Bluffs, Iowa	372,010	276,630		79,483	1,000		5,768	4		9,125
216	Portsmouth, Ohio	832,633	722,579				2,881	200	12,250		94,723
217	Rock Island, Ill	674,630	642,195		82	5	20,840		1,910		9,598
218	Poughkeepsie, N. Y	866,230	593,973	208,983	9,373	25,703	6,446		3,040		18,712
219	Quincy, Ill	781,944	681,498		9,115	1,600		652	8,175		80,904
220	Austin, Tex	355,516	259,345				24,034		7,698		64,439
221	Auburn, N. Y	1,318,655	508,658	246,804	23,453	14,843	776	3,550	3,149		517,422
222	New Brunswick, N. J	2,232,645	1,013,867	379,424	119	188,371			545		650,319

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223	Easton, Pa	494,601	407,675		5,772	21,503		2,940	4,191		52,520
224	Newport News, Va	2,103,783	1,459,858	418	2,235	50,000		6,474	4,136		580,662
225	Danville, Ill	991,308	964,438					9,734	39		17,097
226	Ogden, Utah	1,154,000	1,112,546		4,015	1,060	8,054		1,879		26,446
227	Wilmington, N. C	853,684	750,932			37,578		1,347	5,246		58,581
228	Hazleton, Pa	172,514	170,000				1,532	146	836		
229	Orange, N. J	2,774,245	1,210,621	298,194	7,373	786,992			4,131		466,934
230	Kokomo, Ind	343,532	190,669		138,547			13,473	843		
231	Amsterdam, N. Y	1,463,907	562,659	272,780	12,330	400			5,595	464,621	145,522
232	Petersburg, Va	1,071,915	797,140		1,169	41,000			1,010		231,596
233	Pensacola, Fla	142,572	109,807					1,042	2,509		29,214
234	Norristown, Pa	630,992	552,125			10,000	150	703	816		67,198
235	Lewiston, Me	665,917	446,500	200,104	14			590	5,209		13,500
236	Oshkosh, Wis	568,760	162,559	318,522	29,648	19,000	5,065	1,436	19,572		12,958
237	Green Bay, Wis	1,086,153	638,372	371,990	45,178	6,005		21,000	3,492		116
238	Columbus, Ga	283,158			270	4,000	3,990	5,831	4,485		264,582
239	Watertown, N. Y	908,938	529,332	295,065	9,764	18,654		1,176	8,230		46,717
240	Moline, Ill	926,098	879,449		4,566	6,700	25,625	1,943	5,002		2,813
241	Sheboygan, Wis	737,051	367,534	262,134	6,573	8,000	16,747	3,469	19,413		53,181
242	Waltham, Mass	1,663,806	1,369,416	177,705	14,344	50,491		5,810	2,988		43,052
243	Newport, R. I	1,518,993	1,090,300	150,237	7,153	178,537			739		182,027
244	Muskogee, Okla	834,672	285,782		102,699	420,774			1,777		23,640
245	Newburgh, N. Y	1,493,227	996,633	141,169	6,960	10,000			12,505		325,960
246	La Crosse, Wis	1,414,854	760,964	288,960	2,972	38,519	6,531	8,880	7,936		300,092
247	Lynchburg, Va	782,241	450,500		11,483	31,500		1,816	5,654		281,288
248	Colorado Springs, Colo	896,593	676,942		29,448	7,671	4,395	91,334	4,386		82,417

[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.

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TABLE 19.—NONGOVERNMENTAL-COST PAYMENTS: 1923

[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. 44]

City number	CITY	NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—									
		Total	Cancellation of debt obligations	Other civil divisions	Private trusts	Purchase of investments	Purchase of supplies [1]	Offsets to outlays	Refunds	Independent divisions	General transfers
	Grand total	$2,157,139,714	$1,059,477,261	$167,849,832	$61,170,593	$304,473,960	$6,302,081	$7,568,629	$14,025,477	$224,777,148	$311,494,733
	Group I	1,334,199,755	697,976,435	80,214,233	30,188,829	225,983,538	2,646,902	3,055,761	8,539,150	144,152,137	141,442,770
	Group II	285,748,742	70,437,187	40,613,547	16,797,348	28,685,461	1,678,318	512,622	1,308,292	60,966,942	64,749,025
	Group III	281,383,532	151,487,329	19,186,285	7,423,797	28,769,099	1,083,617	1,706,322	2,141,149	10,115,257	59,470,677
	Group IV	162,107,160	87,498,991	16,603,565	4,658,092	15,135,282	444,575	1,541,884	1,256,644	6,527,790	28,440,337
	Group V	93,700,525	52,077,319	11,232,202	2,102,527	5,900,580	448,669	752,040	780,242	3,015,022	17,391,924
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$668,763,710	$455,565,095	$15,926,030	$19,773,687	$136,091,740	$56,485	$47,116	$5,027,127		$36,276,430
2	Chicago, Ill	239,660,153	84,689,442	12,114,636	514,779	43,032,003	63,667	232,896	348,648	$87,500,993	11,163,089
3	Philadelphia, Pa	42,799,309	7,430,279	1,481,400	10	11,771,097		118,799	225,245		21,772,479
4	Detroit, Mich	116,194,585	86,053,748	7,319,568	2,147,458	6,043,928	1,332,847	811,801	1,267,086	2,175,160	9,042,989
5	Cleveland, Ohio	60,970,093	6,870,448	12,725,291	169,694	6,189,655	215,076	39,275	370,637	31,240,025	3,149,992
6	St. Louis, Mo	10,598,873	2,637,680	2,986,805	833,477	1,315,754	259,896	15,633	53,057		2,496,561
7	Baltimore, Md	14,566,050	8,810,819		96,763	2,814,953	22,315	53,729	192,837		2,574,634
8	Boston, Mass	44,599,330	19,530,287	4,010,519	130,027	10,299,978		167,891	326,386		10,134,242
9	Los Angeles, Calif	60,450,479	4,993,156	16,286,521	4,293,346	407,947		588,579	501,129	23,235,959	10,143,842
10	Pittsburgh, Pa	10,784,617	5,187,420	52,872	25,974	645,784	7,112	214,087	104,336		4,547,032
11	San Francisco, Calif	32,668,797	4,593,709	1,943,934	1,567,579	4,292,993	645,626	765,235	83,022		18,776,729
12	Buffalo, N. Y	32,143,759	11,614,352	5,366,657	636,035	3,077,705	43,878	750	39,630		11,364,751
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$36,328,406	$3,687,822	$8,327,882	$2,099,555	$7,188,543	$163,174	$54,429	$554,262	$3,303,683	$12,944,056
14	Washington, D. C	7,256,377	129,785	637,821	1,733,971	2,210,726	147,511	3,804	88,377		2,299,382
15	Newark, N. J	38,657,892	14,928,428	6,519,945	215,401	2,593,624		70,989	39,790	3,179,107	11,110,608
16	Minneapolis, Minn	31,381,205	2,023,455	2,368,030	315,423	5,711,032	285,179	168,227	80,347	16,518,899	3,893,532
17	Cincinnati, Ohio	28,187,023	1,729,428	2,965,627	399,123	4,607,582	93,913	44,735	81,227	12,245,523	6,014,865
18	New Orleans, La	14,910,599	5,229,099		215,324	440,233	7,654	42,312	41,696		8,934,281

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19	Kansas City, Mo	17,293,131	5,328,609	1,677,576	2,651,653	1,774,949	1,629	27,821	58,425		5,772,469
20	Indianapolis, Ind	18,505,182	4,002,946	2,970,672	1,256,768	192,009	98,758	8,149	76,143	9,653,994	245,743
21	Rochester, N. Y	16,589,985	10,551,562	1,259,975	1,679,507	135,584	115,444	22,133	31,673	1,882,979	911,128
22	Seattle, Wash	36,215,852	4,612,223	7,151,112	6,194,281	230,328	753,061	68,583	213,580	11,804,322	5,188,362
23	Jersey City, N. J	40,423,090	18,208,830	8,734,877	31,342	3,600,791	2,004	1,440	33,772	2,378,435	7,431,599
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
24	Portland, Oreg	$17,137,047	$8,991,498		$200,413	$2,715,187	$37,693	$412,110	$468,578		$4,311,568
25	Denver, Colo	11,798,078	3,136,412	$1,655,653	445,456	1,404,109	214,503	78,128	76,617	$4,573,645	213,555
26	Toledo, Ohio	5,068,951	1,823,638		435,553	887,432	62,393	28,857	98,397		1,732,681
27	Columbus, Ohio	9,569,507	3,840,431		134,866	1,379,750	12,233	11,258	44,336		4,146,633
28	Louisville, Ky	5,624,511	2,745,385		110,596	156,584		5,703	52,265		2,553,978
29	Providence, R. I	10,684,069	4,883,081	624,268	66,755	2,683,796		20,275	4,475		2,401,419
30	St. Paul, Minn	6,674,955	4,736,679		936	1,247,226	27,414	161,655	67,401		433,644
31	Oakland, Calif	2,094,921	1,039,728		520,398			91,753	4,420	86,168	352,454
32	Atlanta, Ga	4,041,887	2,331,199		2,689	292,500	21,629	108,160	105,694		1,180,016
33	Akron, Ohio	4,438,408	1,889,039		34,806	88,750	17,915	2,903	33,416		2,371,579
34	Omaha, Nebr	7,919,612	5,016,447		215,295	1,160,779	4,475	152,023	44,282		1,326,311
35	Birmingham, Ala	4,060,104	2,038,866		30,484	1,367,718	3,364	5,211	80,182		534,279
36	Worcester, Mass	11,256,211	8,132,580	1,072,483	105,049	1,073,737	2,211	100,272	33,113		736,766
37	Syracuse, N. Y	9,732,533	6,858,129	1,472,749	1,188,480			2,335	76,493		134,347
38	Richmond, Va	4,737,631	553,500	1,987	35,121	540,861			22,837		3,583,325
39	San Antonio, Tex	4,143,798	3,933,924		11,035	150,412	1,517	3,653	8,922	529	33,806
40	Dallas, Tex	1,813,872	1,188,355		9,567	21,408	337,630	19,617	33,649		203,646
41	New Haven, Conn	4,542,304	623,048	322,595		130,458		475	7,552		3,458,176
42	Memphis, Tenn	7,146,961	2,646,314		11,349	46,831		63,655	77,666		4,301,146
43	Dayton, Ohio	1,938,025	789,241		4,243	767,405	84,367	70,404	4,549		217,816
44	Norfolk, Va	16,071,137	9,765,519	1,666	128,456	2,469,958	21,863		217,092		3,466,583
45	Houston, Tex	8,388,347	4,894,183		1,347,354	1,006,252	422	1,566	6,212		1,132,358
46	Youngstown, Ohio	2,980,064	1,209,277			998,541		3,946	5,281		763,019
47	Grand Rapids, Mich	6,501,394	1,121,800	1,315,577	34,487	661,982	6,218	58,671	33,543	2,364,125	904,991
48	Springfield, Mass	6,207,585	4,875,574	834,047		47,795	67,830	42,420	24,919		315,000
49	Bridgeport, Conn	1,834,096	1,086,292	486,213		177,660			9,193		74,738
50	Fort Worth, Tex	3,526,329	1,422,320		8,173	166,400	2,888	8,627	25,546		1,892,375
51	Scranton, Pa	589,384	392,863			22,989	1,000		6,005		166,527
52	Paterson, N. J	5,150,284	1,517,044	1,224,276	29,619	65,000	1,063	5,017	7,003		2,301,262
53	Hartford, Conn	4,931,866	1,473,548	453,085	177	510,376	3,956	625	20,500	1,548,442	921,157
54	Des Moines, Iowa	1,871,597	521,374		891,890	102,048	29,319	8,591	24,685		293,690
55	New Bedford, Mass	8,380,823	7,313,944	730,801	91,036	103,060		2,915	3,119		138,948
56	Trenton, N. J	5,439,762	2,461,992	1,282,883		916,034		5,100	6,557		767,196
57	Salt Lake City, Utah	4,656,951	4,223,640	8,399	70,543	182,371	4,986	9,022	12,263		139,727
58	Camden, N. J	3,743,954	1,920,405	1,146,443	14,524	486,998		7,349	6,836		161,399

[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.

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TABLE 19.—NONGOVERNMENTAL-COST PAYMENTS: 1923—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. 44]

City number	CITY	NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—									
		Total	Cancellation of debt obligations	Other civil divisions	Private trusts	Purchase of investments	Purchase of supplies [1]	Offsets to outlays	Refunds	Independent divisions	General transfers
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
59	Nashville, Tenn	$2,148,247	$775,614					$29,631	$10,641		$1,332,361
60	Fall River, Mass	6,023,846	3,774,000	$683,096	$8,521	$330,535		43,138	7,471		1,149,081
61	Albany, N. Y	4,270,923	2,537,393	536,710	72,188	223,000	$580	7,767	110,837	$201,904	520,544
62	Wilmington, Del	2,314,075	507,497		225	94,918		626	16,091		2,194,718
63	Kansas City, Kans	1,831,105	1,032,808		16,764	218,691		20,340	19,209		473,293
64	Lowell, Mass	5,732,758	5,020,970	577,700	14,966	60,500		44,321	5,019		9,282
65	Flint, Mich	4,137,857	836,145	1,148,631	216,230	16,492	2,592	1,170	19,332	1,340,444	556,791
66	Erie, Pa	640,945	477,741	905	17,533		45,852		10,740		88,169
67	Cambridge, Mass	6,120,311	4,403,250	659,492	6,567	337,732	19,734		14,069		679,467
68	Reading, Pa	703,479	342,900	423	44,423	4,400			5,562		310,761
69	Yonkers, N. Y	9,741,781	7,349,157	777,236	66,417	869,140		7,900	88,325		584,556
70	Duluth, Minn	1,234,757	631,203		65,879	396,416	12,076	14,657	20,699		43,827
71	Spokane, Wash	3,377,070	2,390,514		370,864	513,605	2,568	726	11,931		86,862
72	Elizabeth, N. J	4,483,092	499,873	823,234	3,120	753,731			15,038		2,382,046
73	Utica, N. Y	3,601,664	2,323,504	733,129	41,749	47,419		8,404	12,977		434,482
74	Lynn, Mass	6,886,504	5,712,402	564,181	23,723	497,165	11,764		8,164		64,100
75	Tacoma, Wash	2,109,055	831,199	9,318	253,136	345,947	4,952	7,629	6,235		650,609
76	Jacksonville, Fla	819,105	503,890		17,094		16,530	27,717	5,211		248,613
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
77	Oklahoma City, Okla	$5,706,757	$1,246,286		$530,846	$3,838,339		$59,276	$32,010		
78	Canton, Ohio	2,143,032	1,382,284			493,662	$15,321	4,166	34,252		$213,347
79	Somerville, Mass	2,418,182	1,961,801	$388,723	2,061		268	10,769	8,453		46,107
80	Schenectady, N. Y	4,235,030	3,444,066	556,621	63,918			3,189	6,148		161,088
81	Waterbury, Conn	8,033,407	7,632,100	261,726		46,227			12,045		81,309
82	Tulsa, Okla	2,260,227	753,605		678,875	354,271		69,408	338,268		65,800
83	Lawrence, Mass	5,264,122	3,891,770	561,539	9,738	118,584			10,298		672,193

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84	Fort Wayne, Ind	738,080	65,000	11,240	423,549	55,317	13,166	87,047	2,996		79,765
85	El Paso, Tex	3,118,499	1,325,982		128,757		4,167		390		1,659,203
86	Evansville, Ind	373,070	77,431		116,291	52,439		1,477	6,869		118,563
87	Savannah, Ga	878,908	748,640			35,306					94,962
88	Knoxville, Tenn	4,752,310	3,593,874					7,525	7,679		1,143,232
89	Allentown, Pa	693,242	353,200	2,168	18,415	4,982			3,932		310,545
90	San Diego, Calif	630,165	536,839			19,993		6,121	33,312		33,900
91	Bayonne, N. J	4,410,954	1,044,687	1,358,841	745	248,224		2,735	20,483		1,740,239
92	Manchester, N. H	2,761,497	2,083,000	567,825	11,167	62,907	303	475	30,352		5,468
93	Harrisburg, Pa	882,334	461,270	2,049		59,466	32,400	23,576	257		303,316
94	Peoria, Ill	1,205,425	1,065,255			80,411	22,288	5,003	4,155		28,313
95	Wichita, Kans	1,493,795	902,284			212,316	8,256	20,026	6,098		344,815
96	St. Joseph, Mo	359,265	127,214		52,229	105,792			25,824		48,206
97	Sioux City, Iowa	1,564,023	1,356,960		182,880		404	21,296	2,483		
98	South Bend, Ind	1,087,266	711,921		317,466	51,829	1,500		4,550		
99	Wilkes-Barre, Pa	544,142	377,464						2,419		164,259
100	Binghamton, N. Y	1,300,615	537,275	476,657	27,292	109,481	486	799	7,748		140,877
101	Portland, Me	3,015,466	1,519,695	896,264	8,735	354,463			13,475	$56,038	166,796
102	Rockford, Ill	1,893,511	1,654,151			199,520	3,832	10,352	4,141		21,515
103	Troy, N. Y	2,246,630	1,482,665	644,237	39,830	2,300		1,022	29,779	4,009	42,788
104	Charleston, S. C	1,799,928	902,384		7,139	71,839		43,752	9,899	438,058	326,857
105	Little Rock, Ark	3,104,991	3,032,598		300		45,236	15,715	2,113		9,029
106	Johnstown, Pa	421,962	104,985	4,587				310	7,933		304,147
107	Sacramento, Calif	1,221,906	453,756		291,241	2,000		23,299	12,711		438,899
108	East St. Louis, Ill	1,711,189	593,194	398,425	55		22,342	125	1,797	605,933	89,318
109	Brockton, Mass	3,193,350	2,708,200	354,947	1,857	60,912	6,065	181	7,250		53,938
110	Terre Haute, Ind	282,607	133,000		40,043	25,176	22,419	16,306	2,559		43,104
111	Saginaw, Mich	2,602,037	362,921	784,933	4,587	158,812	10,804	3,549	2,388	855,987	418,056
112	Gary, Ind	856,846	272,655		404,172	5,939	5,813	1,000	859		166,408
113	Pawtucket, R. I	4,239,624	3,019,295	146,379	32	307,820	97	46,711	20,091		699,199
114	Hoboken, N. J	8,379,911	6,137,687	1,018,535	8,867	8,200			4,627		1,201,995
115	Long Beach, Calif	545,706	315,929		24,751		10,125	171,952	22,949		
116	Passaic, N. J	3,426,866	1,224,360	606,921		258,650		200	8,285		1,328,450
117	Springfield, Ohio	1,360,655	812,654		1,450	328,077	2,090	4,863	6,060		205,461
118	Chester, Pa	1,581,131	784,900			2,000		42	919		793,270
119	Hamtramck, Mich	1,286,727	307,606	828,451		75,000	374	6,550	16,299		52,447
120	Altoona, Pa	1,843,428	227,154	292,243	8,121	180,639		1,268	68	788,223	345,712
121	Racine, Wis	1,254,828	191,722	582,680	200,161	148,233	18,232	355	3,978		109,467
122	Lansing, Mich	2,353,029	578,121	553,616	3,595	41,819	8,633	10,504	8,213	982,663	165,865
123	New Britain, Conn	743,074	436,008	120,234	2,520	88,446		2,843	15,086		77,937
124	Mobile, Ala	459,029	453,107		20			1,372	3,530		1,000
125	Berkeley, Calif	625,442	303,932		82,836			15,003	8,248		215,423
126	Springfield, Ill	1,670,374	1,503,388		26,766	16,516	5,104	7,771	10,829		100,000

[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.

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TABLE 19.—NONGOVERNMENTAL-COST PAYMENTS: 1923—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. 44]

City number	CITY	NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—									
		Total	Cancellation of debt obligations	Other civil divisions	Private trusts	Purchase of investments	Purchase of supplies [1]	Offsets to outlays	Refunds	Independent divisions	General transfers
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
127	Holyoke, Mass	$2,786,065	$2,212,000	$351,942	$120	$94,834	$30,141	$3,196	$6,658		$87,174
128	Highland Park, Mich	2,416,399	368,975	2,570	3,884	774,043	7,114	1,477	10,244	$1,102,170	145,922
129	Davenport, Iowa	950,484	154,019	3,671	510,564	122,913	15,368	2,406	12,436		129,107
130	Chattanooga, Tenn	579,300	422,581			36,042		53,962	8,711		58,004
131	Bethlehem, Pa	572,667	110,980			250,000		98,850	10,902		101,935
132	Lincoln, Nebr	1,205,208	1,149,795		493		35,915	3,215	5,599		10,191
133	Niagara Falls, N. Y	1,691,415	126,500	631,000	51,091	13,128		4,525	32,486		832,685
134	Covington, Ky	1,496,295	828,559		113,535				30,277	326,391	197,533
135	Haverhill, Mass	1,718,833	1,247,000	317,037	58	77,057	797	560	10,211		66,113
136	Portsmouth, Va	1,838,010	585,100	634	5,140	34,295		420,489	2,067		790,285
137	Huntington, W. Va	268,114	169,632			58,290		31,594	8,598		
138	East Orange, N. J	2,249,997	539,051	778,439	3,430	141,500		8,152	5,373		774,052
139	Macon, Ga	1,222,743	446,586		494	291,236		290	3,908		480,229
140	Wheeling, W. Va	414,759	68,861		2,168	102,133		8,508	6,639		226,450
141	Cicero, Ill	839,710	801,969				16,171	5,043	3,255		13,272
142	Roanoke, Va	1,101,239	149,777		3,714	61,125			6,523		880,100
143	Tampa, Fla	539,413	531,320		4,955				3,138		
144	Lancaster, Pa	138,407	89,000		128	25,033			10,276		13,970
145	Winston-Salem, N. C	6,329,420	1,094,819	59,563		1,638,027	6,097	44,097	16,254		3,470,563
146	Shreveport, La	1,221,828	715,714		26,286	29,892	2,644	9,535	58,173		379,584
147	Jackson, Mich	1,431,072	290,715	533,581	4,654	30,000		15,074	5,119	516,904	35,025
148	Augusta, Ga	1,010,010	702,234			113,844	5,591		6,251		182,090
149	Fresno, Calif	50,243	47,435						2,808		
150	Quincy, Mass	2,643,066	2,273,497	270,413	41,771	51,210			6,175		
151	Pasadena, Calif	617,218	171,456		80,102	1,781	22,534	45,227	41,817		254,301
152	Topeka, Kans	383,596	204,447		108	77,233		5,741	2,377		93,690
153	Atlantic City, N. J	5,452,358	2,830,482	1,379,342	10,000	998,716			13,446		220,372

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154	Kalamazoo, Mich	2,668,682	792,176	613,646	9,734	246,153	4,782	4,252	30,277	851,414	116,248
155	Lakewood, Ohio	1,430,438	477,540		54,440	162,264	31,864	61,623	12,940		629,767
156	Malden, Mass	2,659,633	2,200,796	217,345	8,264	36,626	267	6,135	11,187		179,013
157	Charlotte, N. C	5,205,944	499,700	24,541	1,652	1,387,000	5,565		47,412		3,240,074

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

158	Cedar Rapids, Iowa	$384,084	$151,674			$91,895		$3,016	$8,571		$128,928
159	Wichita Falls, Tex	611,509	262,309		$2,727			2,987	4,922		338,564
160	York, Pa	240,820	78,911			155,615		1,088	2,906		2,300
161	Elmira, N. Y	718,317	259,145	$301,115	16,040	27,215	$1,292	932	1,573		111,005
162	Newton, Mass	2,574,054	1,899,300	350,342	2,198	131,488			8,235		182,491
163	Bay City, Mich	1,202,617	88,500	384,908		184,682	17,895	6,812	49,815		470,005
164	McKeesport, Pa	282,368	159,445		175	26,948			2,605		93,195
165	New Castle, Pa	221,451	121,138					2,241	1,158		96,914
166	Decatur, Ill	962,557	666,760			46,711	29,631		8,298		211,157
167	Oak Park, Ill	871,065	773,961		8,734	41,966		27,626	6,000		12,778
168	Chelsea, Mass	1,863,381	1,607,483	131,174		81,989			1,541		41,194
169	Kenosha, Wis	1,676,663	192,527	414,403	566,039	40,632	15,655	2,330	9,064		436,013
170	Hammond, Ind	944,730	431,047		240,377	38,115	7,178	170,240	2,467		55,306
171	Galveston, Tex	598,919	467,739		3,067	82,402		4,002	4,377		37,332
172	Mount Vernon, N. Y	1,311,843	430,929	302,485	17,815	19,142	15,832	1,611	86,851		437,178
173	Beaumont, Tex	673,404	641,677		2,138	4,000	1,588	1,168	22,137		696
174	Woonsocket, R. I	3,604,942	2,958,858	82,624	2,275	138,000			2,877		420,308
175	Pittsfield, Mass	1,545,746	1,269,750	252,454	8,891		11,671	1,750	1,230		
176	Perth Amboy, N. J	3,715,297	1,697,727	485,240	102	556,000		3,120	885		972,223
177	Montgomery, Ala	816,818	805,819			29	2,082		3,888		5,000
178	Stockton, Calif	353,535	180,995		71,399			25,780	4,836		70,525
179	Medford, Mass	1,578,233	1,272,530	181,503	2,656	20,800		2,636	2,860		95,248
180	Lima, Ohio	1,120,036	645,911		6,218	107,900		6,166	20,176		333,665
181	Charleston, W. Va	357,629	193,535			91,700	1,837	49,009	15,077		6,471
182	Lexington, Ky	1,617,216	520,235		60,201	18,204		20,201	1,099		997,276
183	Greensboro, N. C	762,232	279,293	19,761		254,425	35,137	22,301	20,867		130,448
184	Pueblo, Colo	1,845,114	510,841		691	235,952		250	11,075		1,086,305
185	Salem, Mass	2,318,896	1,968,500	250,165	3,123	30,494	425		1,696		64,493
186	Madison, Wis	2,632,212	605,200	471,502		175,097	4,596	250	11,651		1,363,916
187	Everett, Mass	2,134,807	1,623,947	238,303	4,204	35,641	491	2,948	5,986		223,287
188	Butte, Mont	674,988	567,042		215	96,497	2,510	3,111	5,563		50
189	Fitchburg, Mass	2,319,527	1,680,600	236,204	3,545	111,011	112		6,552		281,503
190	East Chicago, Ind	434,481	125,000		287,750		384	2,686	5,544		13,117
191	San Jose, Calif	205,677	93,651		1,761	2,088	2,360		10,853		94,964
192	Williamsport, Pa	238,257	108,324				1,404	12,099	1,102		115,328

[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.

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TABLE 19.—NONGOVERNMENTAL-COST PAYMENTS: 1923—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. 44]

City number	CITY	NONGOVERNMENTAL-COST PAYMENTS ON ACCOUNT OF—									
		Total	Cancellation of debt obligations	Other civil divisions	Private trusts	Purchase of investments	Purchase of supplies [1]	Offsets to outlays	Refunds	Independent divisions	General transfers
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
193	West Hoboken, N. J	$1,025,692	$250,000	$382,688	$660			$12,327	$1,321		$378,696
194	Evanston, Ill	336,081	267,700			$21,467		1,162	1,017		41,735
195	Hamilton, Ohio	1,245,034	649,919		25,208	153,279	$17,901	705	103,643		294,289
196	Brookline, Mass	1,563,698	1,109,959	417,383	2,375	3,930			1,310		28,741
197	Jamestown, N. Y	1,361,712	370,140	261,587	9,429	8,275	7,972		4,512	$697,297	2,500
198	Springfield, Mo	20,166	12,852	321		2,804		1,825	1,164		1,200
199	Waco, Tex	903,409	77,410		1,820	8,082		3,298	6,511		806,288
200	Muskegon, Mich	1,452,843	296,214	427,821	1,695	68,471	26,658		5,943	522,656	103,355
201	Lorain, Ohio	1,116,584	641,054		400	99,200	24,543	8,005	15,417		327,965
202	Muncie, Ind	219,325	92,000		84,040	19,782		5,205	766		17,532
203	Pontiac, Mich	2,343,987	683,334	442,310	2,339	80,580	12,962	3,622	11,203	711,834	395,803
204	Chicopee, Mass	1,241,106	1,042,400	173,207	16,695		2,507	3,265	3,032		
205	Joliet, Ill	595,510	540,611		1,447	28,411			1,733		23,308
206	Columbia, S. C	802,182	714,668			49,000		1,405	4,985		32,124
207	Superior, Wis	1,508,590	40,682	483,261	44,983	4,575	220	122	32,858		901,889
208	Dubuque, Iowa	613,501	533,287		2,757		6,168	29,432	31,556		10,301
209	Battle Creek, Mich	1,200,119	97,475	360,999		4,046		3,598	197	618,614	115,190
210	Aurora, Ill	160,413	123,171			23,100	3,210	85	1,620		9,227
211	Waterloo, Iowa	361,174	224,335		92,559	24,100		1,998	3,391		14,791
212	New Rochelle, N. Y	2,048,679	1,223,670	318,218	14,692	258,442	52,363	104,523	6,980		69,791
213	Stamford, Conn	2,555,677	2,279,598	91,206		28,487		5,789	2,844		147,753
214	Taunton, Mass	1,830,622	1,455,353	163,809	4,555	138,084			14,512		54,309
215	Council Bluffs, Iowa	262,444	172,517		75,030			5,768	4		9,125
216	Portsmouth, Ohio	692,039	497,786			83,500	3,580	200	12,250		94,723
217	Rock Island, Ill	604,384	572,839				20,840		1,910		8,795
218	Poughkeepsie, N. Y	730,703	459,623	208,983	7,389	25,971	6,985		3,040		18,712
219	Quincy, Ill	193,750	87,914		5,331	5,201		652	8,175		86,474
220	Austin, Tex	389,005	292,834				24,034		7,698		64,439
221	Auburn, N. Y	1,196,275	440,652	246,804	9,063	9,532	776	3,550	3,149		482,749
222	New Brunswick, N. J	2,195,037	1,210,545	380,855	119	5,922			545		597,051

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223	Easton, Pa	293,647	205,615		3,681	24,700		2,940	4,191		52,520
224	Newport News, Va	950,312	356,454	418	2,168			6,474	4,136		580,662
225	Danville, Ill	421,135	394,461					9,734	39		16,901
226	Ogden, Utah	638,394	552,309		86	44,670	8,504		1,879		30,946
227	Wilmington, N. C	367,528	268,571			33,783		1,347	5,246		58,581
228	Hazleton, Pa	44,152	37,477				5,693	146	836		
229	Orange, N. J	2,793,906	1,236,967	298,194	6,017	781,663			4,131		466,934
230	Kokomo, Ind	229,692	84,095		131,281			13,473	843		
231	Amsterdam, N. Y	1,285,740	390.128	272,816	7,394	6,490			5,595	464,621	138,696
232	Petersburg, Va	746,387	501,388		69	12,324			1,010		231,596
233	Pensacola, Fla	160,405	127,640					1,042	2,509		29,214
234	Norristown, Pa	155,717	87,000					703	816		67,198
235	Lewiston, Me	559,417	340,000	200,104	14			590	5,209		13,500
236	Oshkosh, Wis	478,313	72,370	315,983	24,573	31,421		1,436	19,572		12,958
237	Green Bay, Wis	558,491	108,368	371,990	47,059	6,466		21,000	3,492		116
238	Columbus, Ga	352,165	69,521		360	3,101	4,285	5,831	4,485		264,582
239	Watertown, N. Y	505,978	96,644	290,857	12,779	49,575		1,176	8,230		46,717
240	Moline, Ill	741,137	691,088		3,328	12,200	24,763	1,943	5,002		2,813
241	Sheboygan, Wis	491,091	81,345	262,134	1,782	51,183	18,584	3,469	19,413		53,181
242	Waltham, Mass	1,745,020	1,471,470	177,705	9,037	34,858	100	5,810	2,988		43,052
243	Newport, R. I	1,480,620	1,061,000	150,237	5,748	80,869			739		182,027
244	Muskogee, Okla	898,614	266,737		99,840	506,620			1,777		23,640
245	Newburgh, N. Y	1,221,861	690,859	141,169	5,487	44,976	905		12,505		325,960
246	La Crosse, Wis	764,915	133,552	288,960	2,054	17,125	6,316	8,880	7,936		300,092
247	Lynchburg, Va	907,795	450,500		16,343	122,864	11,035	1,816	5,654		299,583
248	Colorado Springs, Colo	724,927	500,885		8,407	31,813	5,685	91,334	4,386		82,417

[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.

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TABLE 20.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1923

[This table is presented in two sections, the second section beginning on p. 394. 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. 46]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	Grand total	$8,836,875,100	$1,172,920,378	$86,604,434	$1,009,468,351	$76,847,593	$202,268,780	$10,209,031	$44,623,630	$147,436,119
	Group I	5,584,419,961	917,113,167	34,791,924	859,493,063	22,828,180	156,949,422	6,066,972	34,783,214	116,099,236
	Group II	850,972,522	80,806,856	14,285,477	47,279,140	19,242,239	13,540,865	1,351,566	2,074,346	10,114,953
	Group III	1,225,227,388	107,912,702	16,574,898	69,581,465	21,756,339	13,501,941	821,231	3,697,619	8,983,091
	Group IV	718,066,615	40,761,447	13,370,272	20,104,837	7,286,338	9,498,900	1,213,549	2,452,412	5,832,939
	Group V	458,188,614	26,326,206	7,581,863	13,009,846	5,734,497	8,777,652	755,713	1,616,039	6,405,900
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$2,971,798,660	$698,120,752	$2,123,251	$695,997,501		$36,957,099	$2,079,749	$13,370,350	$21,507,000
2	Chicago, Ill	548,600,183	113,352	100,752		$12,600	25,491,690	1,575,073	6,184,900	17,731,717
3	Philadelphia, Pa	440,477,769	62,062,754	2,111,054	56,566,700	3,385,000	68,131,595	963,463	4,387,940	62,780,192
4	Detroit, Mich	233,797,066	16,812,945	3,317,537	12,033,028	1,462,380	776,452	35,252	287,000	454,200
5	Cleveland, Ohio	211,111,496	21,151,523	5,372,569	13,670,753	2,108,201	99,926	86,926		13,000
6	St. Louis, Mo	134,885,741	9,706,791	2,565,791	5,416,000	1,725,000	4,082,526	56,710	911,820	3,113,996
7	Baltimore, Md	128,080,064	34,238,268	122,518	27,560,700	6,555,050	1,392,297	16,336	1,099,900	276,061
8	Boston, Mass	286,359,929	41,962,312	2,075,712	33,325,000	6,561,600	17,320,268	624,343	7,642,390	9,053,535
9	Los Angeles, Calif	241,506,974	10,802,258	7,808,258	2,594,000	400,000	184,808	78,798	5,940	100,070
10	Pittsburgh, Pa	152,492,043	11,737,849	3,420,864	7,698,636	618,349	1,078,314	355,940	114,974	607,400
11	San Francisco, Calif	132,417,117	2,147,943	2,147,943			695,243	3,243	576,500	115,500
12	Buffalo, N. Y	102,892,919	8,256,420	3,625,675	4,630,745		739,204	191,139	201,500	346,565
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	Milwaukee, Wis	$71,702,208	$405,486	$2,486		$403,000	$1,834,917	$142,667	$299,000	$1,393,250
14	Washington, D. C	71,488,607	4,426,931	234,431		4,192,500	837,053	74,203		762,850
15	Newark, N. J	102,070,752	14,028,838	86,167	$12,349,027	1,593,644	542,971	60,767	225,639	256,565
16	Minneapolis, Minn	76,543,433	4,523,407	2,349	2,385,913	2,135,145	1,011,942	117,277	291,750	602,915
17	Cincinnati, Ohio	152,427,538	29,940,073	1,888,209	22,411,138	5,640,726	5,431,939	132,553	612,317	4,687,069
18	New Orleans, La	53,116,582	1,378,698	1,334,598	43,200	900	1,742,122	115,532	537,240	1,089,350

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19	Kansas City, Mo	57,471,390	6,913,412	1,533,261	659,827	4,720,324	440,103	18,751		421,352
20	Indianapolis, Ind	38,923,669	1,452,289	1,452,289			895,527	94,925		800,602
21	Rochester, N. Y	52,177,718	4,541,722	3,499,422	486,300	556,000	780,092	579,092	100,000	101,000
22	Seattle, Wash	96,019,921	1,102,727	1,020,727	82,000		9,800	1,400	8,400	
23	Jersey City, N. J	79,030,704	12,093,273	3,231,538	8,861,735		14,399	14,399		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
24	Portland, Oreg	$56,038,880	$3,186,588	$260,578	$2,295,432	$630,578	$745,964	$14,839	$239,185	$491,940
25	Denver, Colo	50,894,531	256,351	106,851	149,500		1,973,440	45,566	607,500	1,320,374
26	Toledo, Ohio	36,145,722	5,465,168	976,844	4,388,324	100,000	161,154	6,054	25,700	129,400
27	Columbus, Ohio	40,474,715	11,605,169	641,803	10,963,366		92,116	9,311	31,500	51,305
28	Louisville, Ky	31,310,540	2,292,598	1,151,598	141,000	1,000,000	24,315	9,623		14,692
29	Providence, R. I	44,011,760	12,571,803	143,562	12,328,241	100,000	866,887	64,957	477,000	324,930
30	St. Paul, Minn	41,310,490	5,711,937	123,757	4,491,300	1,096,880	620,689	5,364	257,950	357,375
31	Oakland, Calif	26,294,761	313,925	313,925			4,609	4,609		
32	Atlanta, Ga	28,246,227	2,041,950		2,040,500	1,450	37,000		2,000	35,000
33	Akron, Ohio	35,637,446	2,516,645	1,191,049	1,325,596		251,733	7,283	221,450	23,000
34	Omaha, Nebr	42,297,248	2,768,866	581,163	711,653	1,476,050	358,724	6,352	164,953	187,419
35	Birmingham, Ala	10,620,634	328,819	179,319	149,500		123,048	18,499	1,000	103,549
36	Worcester, Mass	33,628,317	4,313,981	15,781	2,983,000	1,315,200	743,804	30,110		713,694
37	Syracuse, N. Y	22,628,265					14,094	3,594		10,500
38	Richmond, Va	42,436,762	6,426,480	1,033,380	4,551,100	836,000	281,751	4,151		277,600
39	San Antonio, Tex	13,625,469	1,661,528	1,165,874	493,750	1,904	23,367	13,367		10,000
40	Dallas, Tex	22,348,444	1,543,509	1,063,509	469,000	11,000	54,742	49,742	5,000	
41	New Haven, Conn	15,708,845	548,287	198,339	20,000	329,948	816,969	51,134	88,000	677,835
42	Memphis, Tenn	30,994,403	1,119,083	993,252		125,831				
43	Dayton, Ohio	19,352,962	2,584,809	342,982	2,206,827	35,000	88,942	13,880	66,800	8,262
44	Norfolk, Va	36,714,611	2,088,285	12,881	1,633,500	441,904	98,452	15,571		82,881
45	Houston, Tex	21,447,247	3,004,089	537,233	2,426,976	39,880				
46	Youngstown, Ohio	19,386,626	2,643,816	305,010	2,336,706	2,100	259,137	40,246	81,250	137,641
47	Grand Rapids, Mich	20,034,037	944,467	558,367	327,800	58,300	11,294	1,844	3,000	6,450
48	Springfield, Mass	25,568,789	693,393	36,893	340,000	316,500	84,277	713		83,564
49	Bridgeport, Conn	14,835,252	467,220	260	379,000	87,960	106,704	20,635	15,391	70,678
50	Fort Worth, Tex	16,850,681	1,297,231	476,931	546,900	273,400				
51	Scranton, Pa	9,882,866	560,084	389,084	162,000	9,000	262,931	44,285		218,646
52	Paterson, N. J	12,227,441	2,184,283	84,283	900,000	1,200,000	7,323	323		7,000
53	Hartford, Conn	37,429,626	1,847,172	167,995	324,000	1,355,177	263,386		58,481	204,905
54	Des Moines, Iowa	20,872,023	310,482	239,482	21,000	50,000	189,768	44,096	71,147	74,525
55	New Bedford, Mass	23,637,442	2,225,947	82,947	159,000	1,984,000	416,375	3,852	26,000	386,523
56	Trenton, N. J	15,321,447	2,866,306	248,761	1,787,545	830,000	162,588	6,272	62,066	94,250
57	Salt Lake City, Utah	20,950,050	197,894	42,894	133,000	22,000	149,348	1,048		148,300
58	Camden, N. J	15,249,637	2,728,635	135,460	2,563,575	29,600	96,795	5,395	46,000	45,400

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TABLE 20.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 394. 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. 46]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
59	Nashville, Tenn	$13,945,203	$671,912	$581,912	$40,000	$50,000	$23,492	$19,792	$3,700	
60	Fall River, Mass	15,413,331	2,715,012	79,012	513,000	2,123,000	62,279	3,919		$58,360
61	Albany, N. Y	19,090,957	1,183,646	232,637	518,009	433,000	139,398	58,498	80,900	
62	Wilmington, Del	14,307,536	250,091	491	182,600	67,000	399,637	6,487	89,200	303,950
63	Kansas City, Kans	12,792,476	557,690	166,419	365,826	25,445	21,968	8,468	13,500	
64	Lowell, Mass	12,651,717	224,748	3,548		221,200	164,908	7,255		157,653
65	Flint, Mich	15,441,376	70,120	70,120						
66	Erie, Pa	15,485,053	500,180	155,680	344,500		70,000			70,000
67	Cambridge, Mass	20,469,244	4,077,430	44,580	1,633,850	2,399,000	55,664	2,367	21,500	31,797
68	Reading, Pa	12,776,698	526,335	225,535	250,800	50,000	34,692	792	29,500	4,400
69	Yonkers, N. Y	17,577,784					919,598	30,974	417,813	470,811
70	Duluth, Minn	18,040,771	107,182	2,182	105,000		1,555,311	19,826	242,000	1,293,485
71	Spokane, Wash	17,131,046	1,220,475	205,683	367,134	947,658	43,637	10,869		32,768
72	Elizabeth, N. J	7,555,617	718,740	38,231	655,509	25,000	175,908	25,444	87,264	63,200
73	Utica, N. Y	7,849,303	102,382	84,982	17,400		182,476	7,849	69,877	104,750
74	Lynn, Mass	14,227,737	864,788	9,788		855,000	65,697	15,355	3,000	47,342
75	Tacoma, Wash	20,208,134	1,414,010	296,914	656,746	460,350	52,480	11,551	27,992	12,937
76	Jacksonville, Fla	17,049,869	1,097,161	575,137	182,000	340,024	143,070	49,070	60,000	34,000
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000									
77	Oklahoma City, Okla	$17,426,752	$3,114,429	$743,915	$1,250,804	$1,119,710	$42,543	$12,543		$30,000
78	Canton, Ohio	18,838,172	1,910,726	412,466	1,438,260	60,000	163,739	24,474	$105,440	33,825
79	Somerville, Mass	7,179,788					31,260	1,303		29,957
80	Schenectady, N. Y	10,445,012	136,525	26,525	110,000		199,895	97,029	101,366	1,500
81	Waterbury, Conn	19,296,191	244,484	9,484	172,000	63,000	299,750	5,862	10,000	283,888

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82	Tulsa, Okla	16,386,021	1,899,598	1,225,232	627,606	46,760	64,077	54,327	4,750	5,000
83	Lawrence, Mass	8,357,461	291,961	168,901	123,060		10,521			10,521
84	Fort Wayne, Ind	10,710,086	69,631	69,631			171,144	31,472	13,000	126,672
85	El Paso, Tex	10,182,884	922,168	354,168	408,000	160,000	6,293	6,293		
86	Evansville, Ind	11,468,334	105,217	105,217			102,291	21,291	61,000	20,000
87	Savannah, Ga	11,741,008	195,000	195,000						
88	Knoxville, Tenn	6,474,886	369,563	369,563			42,429	21,429		21,000
89	Allentown, Pa	8,692,091	339,214	189,214	140,000	10,000				
90	San Diego, Calif	29,102,887	724,990	724,990			47,006	18,803		28,203
91	Bayonne, N. J	12,635,667	1,699,601	142,793	1,556,808		33,181	13,081		20,100
92	Manchester, N. H	11,996,093	206,710	59,710	147,000		54,802			54,802
93	Harrisburg, Pa	10,347,200	235,511	42,944	71,200	121,367	57,461	1,811		55,650
94	Peoria, Ill	7,556,233	91,434	18,838	29,000	43,596	336,628	21,023	161,880	153,725
95	Wichita, Kans	8,362,864	276,789	113,219	63,570	100,000	65,040	16,040	39,000	10,000
96	St. Joseph, Mo	5,696,380	303,204	148,704		154,500	68,624	2,372	62,502	3,750
97	Sioux City, Iowa	7,608,256	102,969	47,554	55,415		38,495	38,495		
98	South Bend, Ind	10,589,886	192,432	192,432			159,000	33,102		125,898
99	Wilkes-Barre, Pa	10,520,654	55,121	51,121		4,000	38,404	4,404	9,500	24,500
100	Binghamton, N. Y	9,631,284	158,588	62,538	96,050		160,978	8,498	18,800	133,680
101	Portland, Me	18,047,223	1,442,504	111,916	18,000	1,312,588	556,264	5,100	389,364	161,800
102	Rockford, Ill	7,860,133					208,172	5,362	150,830	51,980
103	Troy, N. Y	9,071,924	150,895	102,945	37,950	10,000	9,165	9,165		
104	Charleston, S. C	9,850,738	206,876	31,876	115,000	60,000	813,731	162,901	523,500	127,330
105	Little Rock, Ark	4,371,298					28,487	26,887		1,600
106	Johnstown, Pa	8,665,696	672,087	647,087		25,000				
107	Sacramento, Calif	17,355,033	199,171	199,171			256,187	8,512	219,175	28,500
108	East St. Louis, Ill	4,379,087	103,988	103,988			45,650	26,650		19,000
109	Brockton, Mass	8,071,401	616,956	51,356	270,600	295,000	91,130	3,130		88,000
110	Terre Haute, Ind	6,402,013	89,711	89,711			376,112	125,776		250,336
111	Saginaw, Mich	2,134,035	380,497	167,497	213,000		337,216	22,251	131,000	183,965
112	Gary, Ind	4,290,871	78,877	46,565	17,312	15,000	50,304	32,304		18,000
113	Pawtucket, R. I	6,886,693	1,886,510	98,510	1,353,000	435,000	41,988	6,988	35,000	
114	Hoboken, N. J	9,788,645	1,286,758	536,769	548,439	201,550	42,094	1		42,093
115	Long Beach, Calif	12,239,246	258,477	258,477						
116	Passaic, N. J	6,287,688	797,815	17,165	780,650		71,775	15,275	36,500	20,000
117	Springfield, Ohio	7,262,613	400,123	90,107	230,016	80,000	595,901	51,991	24,834	519,076
118	Chester, Pa	5,367,170	1,031,160	717,660	163,500	150,000	14,803	5,203		9,600
119	Hamtramck, Mich	4,579,661	114,094	39,094	75,000		3,796	3,796		
120	Altoona, Pa	6,986,110	661,655	78,834	406,321	176,500				
121	Racine, Wis	6,602,365					412,128	48,478	116,000	247,650
122	Lansing, Mich	14,847,787	216,777	216,777			120,484	10,824		109,660
123	New Britain, Conn	9,341,041	639,732		221,000	418,732	71,159			71,159
124	Mobile, Ala	7,567,408	99,147	99,147						
125	Berkeley, Calif	5,897,047	65,742	65,742			4,468	4,468		
126	Springfield, Ill	8,627,108	81,154	81,154			66,629	7,629		59,000

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TABLE 20.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 394. 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. 46]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
127	Holyoke, Mass	$9,057,035	$240,589	$12,424	$148,500	$79,665	$36,542	$542		$36,000
128	Highland Park, Mich	9,648,903	1,366,050	19,904	956,690	389,456	12,279	1,729	$10,550	
129	Davenport, Iowa	8,488,933	176,495	76,495		100,000	142,823	17,865		124,958
130	Chattanooga, Tenn	5,960,755	100,513	2,161		98,352	12,907	407		12,500
131	Bethlehem, Pa	7,668,186	873,384	372,384	401,000	100,000				
132	Lincoln, Nebr	9,897,353	488,749	488,749			52,624	124		52,500
133	Niagara Falls, N. Y	10,478,552					46,693	5,488		41,205
134	Covington, Ky	6,692,980	92,614	92,614			16,917	16,917		
135	Havernill, Mass	5,631,650	392,580	2,580	240,000	150,000	178,509			178,509
136	Portsmouth, Va	7,108,085	649,262	462,077	162,185	25,000	545	545		
137	Huntington, W. Va	5,864,670	363,693	220,193		143,500				
138	East Orange, N. J	7,522,891	1,143,218	29,834	1,113,384		91,982	3,216	57,566	31,200
139	Macon, Ga	1,634,656	116,186	186	116,000		16,974	1,578	1,136	14,260
140	Wheeling, W. Va	8,672,961	135,453	40,158		95,295	354,286	9,680		344,606
141	Cicero, Ill	3,244,571					241,816	10,189		231,627
142	Roanoke, Va	4,919,115	404,095	25,095	349,000	29,000				
143	Tampa, Fla	7,563,604	1,072,598	362,759	618,000	91,839	22,918	10,833	8,585	3,500
144	Lancaster, Pa	4,681,666	94,415	15	20,000	74,400	59,405	5,975	16,800	36,630
145	Winston-Salem, N. C	4,999,831	222,507	30,507	192,000		17,110	10,010		7,100
146	Shreveport, La	8,766,965	177,317	150,317		27,000	96,853	30,149	3,000	63,704
147	Jackson, Mich	5,605,862	125,654	47,659	78,995		532,283	11,859	100,000	420,424
148	Augusta, Ga	6,492,182	334,528	15,828	218,200	100,500	15,100			15,100
149	Fresno, Calif	4,435,090	99,170	99,170			1,924	1,924		
150	Quincy, Mass	6,573,634					411,630	11,055	2,000	398,575
151	Pasadena, Calif	11,606,982	342,845	342,845			32,421	17,921		14,507
152	Topeka, Kans	7,107,907	580,330	285,288	200,514	94,528	71,949	5,388	39,334	27,220
153	Atlantic City, N. J	17,312,506	4,092,445	61,945	4,030,500		239,354	17,304		222,050

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154	Kalamazoo, Mich	6,826,558	370,663	195,115	135,548	40,000				
155	Lakewood, Ohio	8,067,215	863,095	487,335	375,760		5,323	5,323		
156	Malden, Mass	6,428,195	680,124	84,624	10,000	585,500	376,029	1,185		374,844
157	Charlotte, N. C	5,080,998	35,304	35,304			500			500
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000									
158	Cedar Rapids, Iowa	$7,294,209	$86,292	$2,354		$83,938	$79,703	$203	$19,500	$60,000
159	Wichita Falls, Tex	7,407,687	555,475	509,175	$13,500	32,800				
160	York, Pa	3,365,281	349,617	124,617	64,500	160,500	148,986	37	14,500	134,449
161	Elmira, N. Y	4,988,555					85,536	6,974	17,500	61,062
162	Newton, Mass	9,938,657	1,489,338	1,838	864,500	623,000	80,603	1,530		79,073
163	Bay City, Mich	9,787,170	614,973	278,173	336,800					
164	McKeesport, Pa	6,143,962	404,474	162,490	212,000	29,984				
165	New Castle, Pa	2,600,367	131,652	111,652		20,000	2,848	2,848		
166	Decatur, Ill	6,021,493	393,834	198,142	8,470	187,222	93,163	13,847	17,500	61,816
167	Oak Park, Ill	5,528,069					98,183	21,667	33,500	43,016
168	Chelsea, Mass	5,183,160	826,189		826,189		25,240		16,500	8,740
169	Kenosha, Wis	7,880,319					58,372	3,430	52,242	2,700
170	Hammond, Ind	6,991,445	18,298	18,298			95,215	6,592		88,623
171	Galveston, Tex	6,715,657	686,989	596,989	90,000		23,167	1,467	11,000	10,700
172	Mount Vernon, N. Y	8,307,464	753,362	666,362	87,000		135,976	10,759	98,917	26,300
173	Beaumont, Tex	5,857,394	771,412	257,412	383,000	131,000				
174	Woonsocket, R. I	4,895,414	1,984,330	212,930	1,708,000	63,400	21,364	16,364		5,000
175	Pittsfield, Mass	6,284,358								
176	Perth Amboy, N. J	6,942,472	754,505	28,865	715,640	10,000	129	129		
177	Montgomery, Ala	5,624,025								
178	Stockton, Calif	8,169,790	132,090	132,090			17,214	17,214		
179	Medford, Mass	6,141,222	279,437	6,437	74,900	198,100	105,875	251		105,624
180	Lima, Ohio	7,994,643	522,363	77,746	439,617	5,000				
181	Charleston, W. Va	6,408,058	887,988	273,788	312,200	302,000	2,625	2,625		
182	Lexington, Ky	2,944,324	436,871	140,743	215,233	80,895	94,963	45,575	25,188	24,200
183	Greensboro, N. C	4,237,917	787,550	103,238	170,000	514,312	21,581	601		20,980
184	Pueblo, Colo	5,390,350	201,759	58,014	73,000	70,745	52,076	8,939	34,000	9,137
185	Salem, Mass	6,342,245	6,185	273		5,912	281,488	4,501	14,888	262,099
186	Madison, Wis	7,198,626	506,274	271,732	218,542	16,000	110,080	11,428	43,700	54,952
187	Everett, Mass	4,470,810	324,127	63,227	240,900	20,000	25,090	90	25,000	
188	Butte, Mont	2,300,622	81,381	81,381			74,664	4,044	70,367	253
189	Fitchburg, Mass	6,223,635	62,076	1,826	56,000	4,250	337,928	1,025	53,000	283,903
190	East Chicago, Ind	3,420,360	105,229	40,415	50,000	14,814				
191	San Jose, Calif	3,815,035	7,299	7,299			15,775	3,025	12,750	
192	Williamsport, Pa	2,788,521	174,002	164,002	10,000		17,343	2,343		15,000

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TABLE 20.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 394. 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. 46]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP V.—CITIES HAVING A POPULATION 30,000 TO 50,000—Continued									
193	West Hoboken, N. J.	$1,996,135	$479,139	$60,739	$273,400	$145,000	$22,573	$17,573		$5,000
194	Evanston, Ill.	5,784,333					126,678	5,162	$2,000	119,516
195	Hamilton, Ohio	5,533,939	223,190	50,354	172,836		1,641	1,641		
196	Brookline, Mass.	7,841,774					46,171	2,873		43,298
197	Jamestown, N. Y.	6,532,843					46,697	6,902	33,500	6,295
198	Springfield, Mo.	2,325,053	60,347	60,347						
199	Waco, Tex.	5,687,369	730,198	730,198						
200	Muskegon, Mich.	7,159,706	32,058	21,058		11,000	3,094,659	24,513	125,000	2,945,146
201	Lorain, Ohio	4,988,561	484,494	116,394	368,100		38,659	38,009		650
202	Muncie, Ind.	3,762,205	59,486	59,486			71,304	42,108		29,196
203	Pontiac, Mich.	6,628,900	309,618	107,318	5,000	197,300	6,400	400	6,000	
204	Chicopee, Mass.	3,375,275					27,063	12,063	5,000	10,000
205	Joliet, Ill.	3,952,879					120,029	10,829	26,200	83,000
206	Columbia, S. C.	4,847,691	255,005	120,005	37,000	98,000	38,973	473		38,500
207	Superior, Wis.	3,551,428	7,754	7,754			193,577	17,202	67,700	108,675
208	Dubuque, Iowa	4,312,602					10,512	112		10,400
209	Battle Creek, Mich.	5,206,908	2,475	2,475			12,353	519		11,834
210	Aurora, Ill.	3,727,734	47,732	32	47,700		98,250		92,100	6,150
211	Waterloo, Iowa	4,042,080	61,609	27,509		34,100	5,844	344		5,500
212	New Rochelle, N. Y.	5,418,289					233,748	1,256	180,000	52,492
213	Stamford, Conn.	4,709,989	629,090			629,090	93,603			93,603
214	Taunton, Mass.	6,832,167	786,736	15,586	155,400	615,750	37,000		1,000	36,000
215	Council Bluffs, Iowa	4,920,899	3,385	3,385			123,010	63,010	10,000	50,000
216	Portsmouth, Ohio	5,061,224	241,616	18,998	222,618		998	998		
217	Rock Island, Ill.	3,299,050	2,415	2,415			12,581	5,531	5,000	2,050
218	Poughkeepsie, N. Y.	4,987,938	44,085	9,227	17,582	17,276	63,127	3,658	45,783	13,686
219	Quincy, Ill.	5,059,452					21,063	4,723		16,340
220	Austin, Tex.	4,026,049	2,250	2,250			166,450	1,450	50,000	115,000

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221	Auburn, N. Y	3,268,963	53,094	4,379	48,715		57,279	23,442	26,830	7,007
222	New Brunswick, N. J	5,276,904	568,377	1,195	506,182	61,000	41,347	5,347		36,000
223	Easton, Pa	2,206,074	181,648	83,898	97,750		10,000	10,000		
224	Newport News, Va	2,335,153	311,253	264,253	22,000	25,000				
225	Danville, Ill	2,297,613								
226	Ogden, Utah	4,925,946	24,337	23,337		1,000				
227	Wilmington, N. C	2,736,804	87,038	63,228	9,250	14,560	109,487	13,487	10,000	86,000
228	Hazleton, Pa	2,255,563	24,825	24,825						
229	Orange, N. J	3,414,926	676,043	6,690	669,353		42,768	22,968	14,000	5,800
230	Kokomo, Ind	2,952,729	14,839	14,839			17,367	13,367		4,000
231	Amsterdam, N. Y	3,099,473	71,369	11,920		59,449	81,889	7,589		74,300
232	Petersburg, Va	5,404,357	943,696	174,696	769,000					
233	Pensacola, Fla	4,035,384	189,209	97,769	61,440	30,000				
234	Norristown, Pa	2,325,781	175,447	126,647		48,800	8,305		705	7,600
235	Lewiston, Me	3,075,382								
236	Oshkosh, Wis	6,464,219					261,781	14,814	127,500	119,467
237	Green Bay, Wis	3,965,836					81,124	2,674	13,250	65,200
238	Columbus, Ga	3,679,757	35,778	778	35,000					
239	Watertown, N. Y	6,952,611	39,038	39,038			110,946	4,797	53,499	52,650
240	Moline, Ill	3,659,201	593	593			37,342	12,042	22,300	3,000
241	Sheboygan, Wis	6,037,936					78,150	6,650	63,500	8,000
242	Waltham, Mass	4,150,312	69,674	4,674	17,000	48,000	49,651	1,583		48,068
243	Newport, R. I	3,574,766	383,397	97		383,300	839,221	139,371		699,850
244	Muskogee, Okla	6,174,768	1,793,936	415,407	1,378,529		9,667	9,667		
245	Newburgh, N. Y	4,491,996	158,588	15,588		143,000	19,087	10,087		9,000
246	La Crosse, Wis	4,426,754	572,650	155,650	300,000	117,000	63,974	4,374	39,600	20,000
247	Lynchburg, Va	4,855,490	1,149,377	41,377	626,000	482,000				
248	Colorado Springs, Colo	8,968,128	3,947	3,947			40,117	4,597	35,520	

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TABLE 20.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 386. 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. 46]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					ASSETS IN PRIVATE TRUST FUNDS				Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments	Total	Cash	City securities (par value)	Other investments		
	Grand total	$521,824,309	$31,599,597	$46,699,230	$403,379,045	$40,146,377	$26,096,741	$16,804,323	$3,065,601	$6,226,817	$465,381,630	$6,448,383,262
	Group I	458,862,711	29,392,367	41,741,234	361,568,745	26,100,365	14,233,623	10,275,203	1,233,711	2,724,709	193,561,839	3,843,759,199
	Group II	47,387,864	853,722	1,496,752	37,941,779	7,095,611	3,537,520	3,204,054	75,500	257,966	77,079,000	628,620,417
	Group III	7,514,062	371,126	2,199,817	2,522,834	2,420,285	4,371,314	1,646,171	887,949	1,837,194	98,965,173	992,962,196
	Group IV	5,490,441	850,060	652,083	1,253,687	2,734,611	2,337,341	1,125,641	562,166	649,534	59,081,340	600,897,146
	Group V	2,629,231	132,322	609,404	92,000	1,795,505	1,616,943	553,254	306,275	757,414	36,694,278	382,144,304
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y	$277,030,195			[1] $276,533,060	$497,135	$8,643,809	$5,116,427	$859,000	$2,668,382	$16,715,604	$1,934,331,201
2	Chicago, Ill	70,244,439	$27,566,744	$33,571,786		9,105,909	780,895	780,895			35,852,584	416,117,223
3	Philadelphia, Pa	42,191,213	71,713	1,423,100	[2] 40,696,400		7,426	5,876		1,550	17,558,250	250,526,531
4	Detroit, Mich	1,483,000		1,483,000			47,520	47,520			2,502,103	212,175,046
5	Cleveland, Ohio	122,784	23,806			93,978	786,636	773,636		13,000	41,927,422	147,023,205
6	St. Louis, Mo	1,012,982	25,859		850,000	137,123	42,431	42,431			10,097,129	109,943,882
7	Baltimore, Md	284,734	21,134	263,600			52,407	1,307	51,100		2,334,858	89,777,500
8	Boston, Mass	42,702,619	534,864		[1] 40,423,888	1,743,867	589,517	265,906	323,611		7,921,073	175,864,140
9	Los Angeles, Calif	2,135,234	7,724		1,249,157	878,353	2,143,717	2,143,717			30,398,665	195,842,242
10	Pittsburgh, Pa	816,240	47,600	352,400	316,240	100,000	66,760	66,760			13,556,224	125,236,656
11	San Francisco, Calif	17,019,693	637,893	1,342,800	1,500,000	13,539,000	418,661	418,661			5,311,566	106,824,011
12	Buffalo, N. Y	3,759,578	450,030	3,304,548		5,000	653,844	612,067		41,777	9,386,361	80,097,512
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
13	Milwaukee, Wis	$1,983,700				$1,983,700	$253,981	$253,981			$7,517,280	$59,706,844
14	Washington, D. C	104,420				104,420	484,998	481,664		$3,334	11,910,639	53,724,566
15	Newark, N. J	455,101	$124,601	$327,000		3,500	23,931	23,931			4,762,071	82,257,840
16	Minneapolis, Minn	4,563,201		81,247		4,481,954	11,301	1,601		9,700	6,288,723	60,144,859
17	Cincinnati, Ohio	37,998,647	73,798		[3] $37,500,000	424,849	375,516	206,384		169,132	11,558,475	67,122,888
18	New Orleans, La	607,379		587,000	11,379	9,000	765	265	$500		4,332,515	45,055,103

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19	Kansas City, Mo										4,724,666	45,393,209
20	Indianapolis, Ind						1,758,445	1,758,445			4,605,102	30,212,306
21	Rochester, N. Y	145,062	50,062	50,000		45,000	548,239	397,489	75,000	75,800	2,054,031	44,108,522
22	Seattle, Wash	1,530,354	695,231	451,595	430,400	43,188	80,294	80,294			5,169,673	88,127,073
23	Jersey City, N. J										14,155,825	52,767,207

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

24	Portland, Oreg	$1,200,815	$39,513	$975,234		$186,068	$8,443	$8,443			$4,079,484	$46,817,586
25	Denver, Colo	772,465				772,465	196,627	89,777	$6,000	$100,850	4,945,964	42,749,684
26	Toledo, Ohio	205,891	1,891		[4] $120,000	84,000	76,819	47,569	2,700	26,550	4,345,786	25,890,904
27	Columbus, Ohio	6,988	1,488			5,500	370,062	370,062			6,306,839	22,093,541
28	Louisville, Ky	50,304	4			50,300					2,948,225	25,995,098
29	Providence, R. I	462,940	19,940	443,000			418,381	51,681	365,000	1,700	1,321,289	28,370,460
30	St. Paul, Minn						2,105	105		2,000	1,109,864	33,865,895
31	Oakland, Calif						115,686	115,686			3,016,456	22,844,085
32	Atlanta, Ga	109,500		109,500			1,900			1,900	2,040,037	24,015,840
33	Akron, Ohio						125,649	55,449		70,200	7,200,575	25,542,844
34	Omaha, Nebr	130,943	8,943	122,000			218,095	27,846		190,249	3,688,264	35,132,356
35	Birmingham, Ala	386,337			1,770	384,567	6,998	6,998			1,399,077	7,776,355
36	Worcester, Mass						373,322	38,502		334,820	513,419	27,083,791
37	Syracuse, N. Y						46,075	46,075			2,946,035	19,622,061
38	Richmond, Va	109,192	15,692	72,300		21,200	179,563	74,986	104,577		4,168,233	31,277,543
39	San Antonio, Tex	2,390	390			2,000	5,855	5,855			2,936,521	8,995,808
40	Dallas, Tex	71,558	19			71,539	5,252	5,252			1,126,865	19,546,518
41	New Haven, Conn						4,099			4,099	2,262,338	12,077,152
42	Memphis, Tenn										3,393,320	26,482,000
43	Dayton, Ohio	12,969	3,159			9,810	6,024	6,024			2,864,490	13,795,668
44	Norfolk, Va	2,320,783	24,437		2,288,346	8,000	3,492	3,492			505,364	31,698,235
45	Houston, Tex	31,460				31,460	100,565	100,565			1,793,225	16,517,908
46	Youngstown, Ohio										1,056,789	15,426,284
47	Grand Rapids, Mich	463				463	362,604	116,754	180,800	65,050	676,248	18,038,961
48	Springfield, Mass										885,130	23,905,989
49	Bridgeport, Conn										445,746	13,815,582
50	Fort Worth, Tex	238,840	85,893		70,718	82,229					2,599,935	12,714,675
51	Scranton, Pa	35,642	1,842			33,800					1,059,970	7,964,239
52	Paterson, N. J	43,727	43,727				1,270	1,270			488,609	9,502,229
53	Hartford, Conn	63,498	972			62,526	9,254	1,584		7,670	1,307,448	33,938,868
54	Des Moines, Iowa						296,347	296,347			1,867,076	18,208,350
55	New Bedford, Mass						354,148	44,219	26,735	283,194	1,971,181	18,669,791
56	Trenton, N. J										1,304,574	10,987,979
57	Salt Lake City, Utah	257,849	51,711			206,138	19,996	19,996			430,026	19,894,937
58	Camden, N. J	14,975				14,975					908,860	11,500,372

[1] Value of rapid transit system owned but not operated by the city.
[2] Value of gas-supply system and elevated electric railway owned but not operated by the city.
[3] Value of Cincinnati Southern Ry. owned but not operated by the city.
[4] Includes $105,000, value o gas mains owned but not operated by the city.

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TABLE 20.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 385. 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. 46]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					ASSETS IN PRIVATE TRUST FUNDS				Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments	Total	Cash	City securities (par value)	Other investments		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
59	Nashville, Tenn										$2,423,599	$10,826,200
60	Fall River, Mass						$182,017			$182,017	1,082,739	11,371,284
61	Albany, N. Y	$42,000			$42,000						391,061	17,334,852
62	Wilmington, Del										864,708	12,793,100
63	Kansas City, Kans	66,956	$12,626	$54,330			8,518	$1,518	$7,000		995,185	11,232,159
64	Lowell, Mass						198,783			198,783	336,848	11,726,430
65	Flint, Mich						12,674	81	12,593		2,060,833	13,297,749
66	Erie, Pa										889,128	14,025,745
67	Cambridge, Mass	229,565				$229,565	165,067	555	158,150	6,362	295,498	15,646,020
68	Reading, Pa						19,907	19,907			286,335	11,909,429
69	Yonkers, N. Y										812,120	15,846,036
70	Duluth, Minn	9,887	1,387	6,000		2,500					436,238	15,932,153
71	Spokane, Wash	6,800		6,800			35,883	2,989	24,394	8,500	725,782	14,798,469
72	Elizabeth, N. J	39,248	8,240	27,008		4,000	2,173	2,173			2,605,025	4,014,523
73	Utica, N. Y						14,483	14,483			807,280	6,742,682
74	Lynn, Mass	58,550	650	1,650		56,250	355,444	2,194		353,250	369,462	12,513,796
75	Tacoma, Wash	531,527	48,602	381,995		100,930	67,734	67,734			764,866	17,377,517
76	Jacksonville, Fla										2,995,204	12,814,434
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000											
77	Oklahoma City, Okla						$89,757	$89,757			$2,542,626	$11,637,397
78	Canton, Ohio						49,474	49,474			1,108,375	15,605,858
79	Somerville, Mass	$101,774				$101,774					316,154	6,730,600
80	Schenectady, N. Y	37,626	$1,626	$36,000			50,047	50,047			277,643	9,743,276
81	Waterbury, Conn										1,000,920	17,751,037

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82	Tulsa, Okla						47,104	47,104			2,588,763	11,786,479
83	Lawrence, Mass						215,387		$28,000	$187,387	1,124,422	6,715,170
84	Fort Wayne, Ind	126,143	46,143			80,000	45,965	45,965			1,030,980	9,266,223
85	El Paso, Tex										643,226	8,611,197
86	Evansville, Ind	84,312		49,000		35,312	86,437	44,937	25,000	16,500	1,544,548	9,545,529
87	Savannah, Ga	65,027			$50,027	15,000	74,076	74,076			12,498	11,394,407
88	Knoxville, Tenn										18,070	6,044,824
89	Allentown, Pa	3,717	3,717								582,940	7,766,220
90	San Diego, Calif	45,736	546	11,000		34,190					1,580,110	26,705,045
91	Bayonne, N. J										234,806	10,668,079
92	Manchester, N. H	50,000				50,000	454,442	122,942	331,500		148,009	11,082,130
93	Harrisburg, Pa	239,510	28,977	200,000		10,533					608,269	9,206,449
94	Peoria, Ill	156,475			107,260	49,215					275,357	6,696,339
95	Wichita, Kans										1,058,450	6,962,585
96	St. Joseph, Mo										1,115,977	4,208,575
97	Sioux City, Iowa										307,434	7,159,358
98	South Bend, Ind	274,411	274,411				33,380	33,380			1,132,508	8,798,155
99	Wilkes-Barre, Pa										15,802	10,411,327
100	Binghamton, N. Y	75,434	23,434	52,000			10	10			1,008,518	8,227,756
101	Portland, Me	55,973	51,243			4,730	17,216		17,216		525,201	15,450,065
102	Rockford, Ill	28,243		7,408		20,835					127,800	7,495,918
103	Troy, N. Y	4,400				4,400					120,153	8,787,311
104	Charleston, S. C	87,133	47,133	40,000							1,634,203	7,108,795
105	Little Rock, Ark	14,002	102			13,900					436,977	3,891,832
106	Johnstown, Pa										1,278,659	6,714,950
107	Sacramento, Calif	144,812	11,812	15,000		118,000	134,105	134,105			2,610,412	14,010,346
108	East St. Louis, Ill										307,280	3,922,169
109	Brockton, Mass						34,173	2,068		32,105	424,579	6,904,563
110	Terre Haute, Ind	56,519				56,519	17,384	17,384			612,087	5,250,200
111	Saginaw, Mich	5,958	958	5,000			50,718	4,118	37,000	9,600	1,359,646	(1)
112	Gary, Ind						78,838	78,838			528,953	3,553,899
113	Pawtucket, R. I	162,825	6,825	156,000			125,345	125,345			57,089	4,612,936
114	Hoboken, N. J						14,911			14,911	255,786	8,189,096
115	Long Beach, Calif										1,184,317	10,796,452
116	Passaic, N. J										980,423	4,437,675
117	Springfield, Ohio						6,491	5,741		750	617,984	5,642,114
118	Chester, Pa										154,126	4,167,081
119	Hamtramck, Mich										510,953	3,950,818
120	Altoona, Pa	105,000				105,000	14,726	3,726	11,000		47,289	6,157,440
121	Racine, Wis	153,962	3,862	14,000		136,100	18,405	405	4,000	14,000	214,812	5,803,058
122	Lansing, Mich	1,701				1,701	74,096		67,300	6,796	1,991,942	12,442,787
123	New Britain, Conn						70,529			70,529	491,405	8,068,216
124	Mobile, Ala										140,731	7,327,530
125	Berkeley, Calif	93,400			93,400		24,740	24,740			219,946	5,488,751
126	Springfield, Ill	15,924				15,924	39,255	245	6,200	32,810	334,150	8,089,996

[1] Data not available.

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TABLE 20.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 386. 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. 46]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					ASSETS IN PRIVATE TRUST FUNDS				Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments	Total	Cash	City securities (par value)	Other investments		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
127	Holyoke, Mass.	$226,500				$226,500	$1,638	$138		$1,500	$476,938	$8,074,828
128	Highland Park, Mich.	81,111	$4,436	$66,675		10,000					446,191	7,743,272
129	Davenport, Iowa	23,852	1,852			22,000	13,018	13,018			808,730	7,324,015
130	Chattanooga, Tenn.						374	374			470,859	5,376,102
131	Bethlehem, Pa.										498,168	6,296,634
132	Lincoln, Nebr.	4,900				4,900	661	661			659,643	8,690,776
133	Niagara Falls, N. Y.										3,671,015	6,760,844
134	Covington, Ky.						4,330	4,330			88,316	6,490,803
135	Haverhill, Mass.	59,830	25			59,805	3,077			3,077	231,168	4,766,486
136	Portsmouth, Va.	1,007,892	4,892		[6] $1,003,000						99,530	5,350,856
137	Huntington, W. Va.										226,132	5,274,845
138	East Orange, N. J.						126	126			246,151	6,041,414
139	Macon, Ga.	611,390	324,510			286,880					38,106	852,000
140	Wheeling, W. Va.										2,150,977	6,032,245
141	Cicero, Ill.										276,253	2,726,502
142	Roanoke, Va.	10,246	10,246								1,351,632	3,153,142
143	Tampa, Fla.						21,963	21,963			812,815	5,633,310
144	Lancaster, Pa.										389,596	4,138,250
145	Winston-Salem, N. C.	40,000				40,000					135,623	4,584,591
146	Shreveport, La.										1,143,850	7,348,945
147	Jackson, Mich.	1,000				1,000	34,049	34,049			468,900	4,442,976
148	Augusta, Ga.	900				900	25,594		$21,000	4,594	52,870	6,053,190
149	Fresno, Calif.										631,766	3,702,230
150	Quincy, Mass.						75,325	1,650	7,000	66,675	871,148	5,215,531
151	Pasadena, Calif.	227,645				227,645					1,420,442	9,583,629
152	Topeka, Kans.	39,989	1,951			38,038					350,335	6,065,274
153	Atlantic City, N. J.										1,029,846	11,950,861

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154	Kalamazoo, Mich	26,459				26,459	41,513	3,263	6,950	31,300	1,051,317	5,336,606
155	Lakewood, Ohio						89,133	89,133			1,041,820	6,067,844
156	Malden, Mass	57,578	1,359			56,219	159,529	2,529		157,000	395,852	4,759,083
157	Charlotte, N. C	881,132				881,132					102,013	4,062,049

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

158	Cedar Rapids, Iowa										$218,691	$6,909,523
159	Wichita Falls, Tex	$4,257				$4,257					1,239,152	5,608,803
160	York, Pa										308,678	2,558,000
161	Elmira, N. Y	102,000		$25,000		77,000	$121,330	$1,880	$17,500	$101,950	425,244	4,254,445
162	Newton, Mass	86,038	$954	19,000		66,084	500			500	392,151	7,890,027
163	Bay City, Mich	43,287	18,287	25,000							1,419,011	7,709,899
164	McKeesport, Pa	35,945	1,150	30,311		4,484					223,793	5,479,750
165	New Castle, Pa	2,157	2,157								536,276	1,927,434
166	Decatur, Ill	11,084	1,614			9,470	547	547			156,523	5,366,337
167	Oak Park, Ill	6,900	1,900			5,000	11,368	11,368			610,685	4,800,933
168	Chelsea, Mass	24,018				24,018					163,563	4,144,150
169	Kenosha, Wis	143,666		12,428		131,238					751,269	6,927,012
170	Hammond, Ind						95,281	95,281			196,932	6,585,719
171	Galveston, Tex	622,200				622,200	8,781	8,781			686,887	4,687,633
172	Mount Vernon, N. Y										1,181,249	6,236,877
173	Beaumont, Tex	4,440				4,440	6,635	6,635			1,443,603	3,631,304
174	Woonsocket, R. I										425,910	2,463,810
175	Pittsfield, Mass						1,936	1,936			257,913	6,024,509
176	Perth Amboy, N. J										448,738	5,739,100
177	Montgomery, Ala										117,403	5,506,622
178	Stockton, Calif						8,312	8,312			1,432,116	6,580,058
179	Medford, Mass	48,390				48,390	69,851	4,251	11,800	53,800	657,528	4,980,141
180	Lima, Ohio						1,200	1,200			1,316,915	6,154,165
181	Charleston, W. Va										186,993	5,330,452
182	Lexington, Ky	14,845				14,845	60	60			644,272	1,753,313
183	Greensboro, N. C										320,511	3,108,275
184	Pueblo, Colo	124,297		4,000		120,297					131,997	4,880,221
185	Salem, Mass	24,836				24,836	40,343	3,734		36,609	263,558	5,725,835
186	Madison, Wis	25,000				25,000	100,418			100,418	762,890	5,693,964
187	Everett, Mass	44,397				44,397	45,953	29,953	16,000		293,143	3,738,100
188	Butte, Mont										114,970	2,029,607
189	Fitchburg, Mass						85,734	348	30,500	54,886	355,255	5,382,642
190	East Chicago, Ind						62,016	62,016			530,810	2,722,305
191	San Jose, Calif	43,000		43,000			25,336	336		25,000	255,147	3,468,478
192	Williamsport, Pa	11,407	6,407			5,000					204,413	2,381,356

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

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TABLE 20.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 386. 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. 46]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					ASSETS IN PRIVATE TRUST FUNDS				Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments	Total	Cash	City securities (par value)	Other investments		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
193	West Hoboken, N. J										$180,819	$1,313,604
194	Evanston, Ill	$2,000		$2,000							766,808	4,888,847
195	Hamilton, Ohio										758,770	4,550,338
196	Brookline, Mass	60,375				$60,375	$54,333	$4,814		$49,519	211,995	7,468,900
197	Jamestown, N. Y										1,091,089	5,395,057
198	Springfield, Mo						8,803	919		7,884	337,228	1,918,675
199	Waco, Tex	22,545		17,000		5,545	7,561	3,811		3,750	481,823	4,445,242
200	Muskegon, Mich	10,379				10,379	26,578	628	$25,950		107,673	3,888,359
201	Lorain, Ohio						20,112	9,262	10,850		708,684	3,736,612
202	Muncie, Ind						48,568	19,068		29,500	407,823	3,175,024
203	Pontiac, Mich	79,300	$300	74,000		5,000					689,665	5,543,917
204	Chicopee, Mass						76,204	70,204		6,000	49,692	3,222,316
205	Joliet, Ill	84,721	21	68,700		16,000					205,727	3,542,402
206	Columbia, S. C						294	294			413,269	4,140,150
207	Superior, Wis	11,146				11,146					254,227	3,084,724
208	Dubuque, Iowa						38	38			305,744	3,996,308
209	Battle Creek, Mich										483,144	4,708,936
210	Aurora, Ill	5,500		5,500							356,828	3,219,424
211	Waterloo, Iowa	2,000				2,000	37,664	37,664			112,848	3,822,115
212	New Rochelle, N. Y										790,164	4,394,377
213	Stamford, Conn										24,896	3,902,400
214	Taunton, Mass	34,240	4,240	3,000		27,000	89,024	8,982		80,042	593,324	5,291,843
215	Council Bluffs, Iowa						16,684	16,684			346,518	4,431,302
216	Portsmouth, Ohio	13,500		13,500			300	300			378,955	4,425,855
217	Rock Island, Ill						897	897			93,320	3,189,837
218	Poughkeepsie, N. Y										236,572	4,644,154
219	Quincy, Ill	85,675	64,675			21,000	43,831			43,831	550,859	4,358,024
220	Austin, Tex	3,619	619			3,000					32,458	3,821,272

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221	Auburn, N. Y						4, 228	4, 228			209, 290	2, 945, 072
222	New Brunswick, N. J										358, 007	4, 309, 173
223	Easton, Pa										241, 558	1, 772, 868
224	Newport News, Va										706, 536	1, 317, 364
225	Danville, Ill	42, 254	5, 454	36, 800							858, 493	1, 396, 866
226	Ogden, Utah	56, 106	6, 602			49, 504	18, 025	1, 450	16, 575		191, 225	4, 636, 253
227	Wilmington, N. C	72, 200				72, 200					3, 919	2, 464, 160
228	Hazleton, Pa										326, 703	1, 904, 035
229	Orange, N. J	114, 015		114, 015							108, 521	2, 473, 579
230	Kokomo, Ind						18, 520	18, 520			333, 653	2, 568, 350
231	Amsterdam, N. Y						2, 353	2, 353			92, 479	2, 851, 383
232	Petersburg, Va						5, 500	5, 500			660, 661	3, 794, 500
233	Pensacola, Fla										69, 943	3, 776, 232
234	Norristown, Pa										498, 009	1, 644, 020
235	Lewiston, Me	225, 000				225, 000	350			350	128, 600	2, 721, 432
236	Oshkosh, Wis						18, 019	6, 019		12, 000	24, 247	6, 160, 172
237	Green Bay, Wis	10, 733	5, 583			5, 150					513, 632	3, 360, 347
238	Columbus, Ga										179, 626	3, 464, 353
239	Watertown, N. Y										269, 509	6, 533, 118
240	Moline, Ill						7, 755	2, 755	2, 000	3, 000	130, 705	3, 482, 806
241	Sheboygan, Wis	86, 150		86, 150			22, 907	22, 907			338, 423	5, 512, 306
242	Waltham, Mass	22, 810	810			22, 000	121, 518	6, 768		114, 750	102, 210	3, 784, 449
243	Newport, R. I	92, 000			92, 000		73, 467	39, 892		33, 575	77, 253	2, 109, 428
244	Muskogee, Okla	1, 058	1, 058				29, 714	29, 714			66, 344	4, 274, 049
245	Newburgh, N. Y	34, 062	7, 062			27, 000					32, 834	4, 247, 425
246	La Crosse, Wis	14, 320	1, 320	13, 000							279, 536	3, 496, 274
247	Lynchburg, Va	4, 359	2, 109			2, 250					26, 644	3, 675, 110
248	Colorado Springs, Colo	17, 000		17, 000			178, 095	2, 945	175, 100	50	220, 602	8, 508, 367

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TABLE 21.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1923

[This table is presented in two sections, the second section beginning on p. 410. 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. 48]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	Grand total	[1] $4,215,723,871	$293,321,581	$44,580,113	$148,309,878	$39,401,551	$37,666,149	$154,632,802	$30,878,106	$204,102,041
	Group I	2,481,813,023	177,104,786	24,177,403	55,388,103	27,878,102	19,666,094	100,665,650	11,676,591	139,039,506
	Group II	410,814,262	37,948,242	4,237,288	17,964,416	2,179,121	8,802,447	23,067,204	4,398,810	37,920,730
	Group III	[1] 644,437,797	42,865,692	9,184,785	36,805,375	6,189,831	5,853,116	19,253,817	8,562,073	16,287,284
	Group IV	416,609,800	21,329,841	4,411,194	22,621,983	1,423,339	2,273,041	7,063,411	3,183,329	5,583,901
	Group V	262,048,899	14,072,920	2,569,383	15,530,001	1,731,098	980,851	4,663,320	3,057,303	5,330,620
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$1,223,402,736	$63,062,000	$8,772,100	$13,129,350	$19,148,000	$3,598,500	$1,958,825	$1,642,159	$63,156,760
2	Chicago, Ill	321,688,146	19,029,000	2,499,957	5,521,327	1,279,991	5,173,688	90,200,609	91,805	12,436,487
3	Philadelphia, Pa	158,258,651	30,000,000	2,830,000	4,000,000	310,000	2,400,000			10,130,000
4	Detroit, Mich	140,197,687	8,134,666	3,225,829	5,226,936	497,080	2,945,172	886,410	856,327	6,156,496
5	Cleveland, Ohio	97,328,867	10,564,878	606,687	1,108,256	279,360	685,187	3,194,063	1,210,476	7,123,791
6	St. Louis, Mo	86,480,210	4,393,000	622,980	1,149,169	10,275	301,797	92,730	170,500	9,872,435
7	Baltimore, Md	44,947,500	8,362,100	577,700	4,322,000	540,300	665,000	1,462,900	1,527,500	729,000
8	Boston, Mass	143,037,600	10,728,800	1,342,700	3,922,200	1,802,200	771,700	1,062,300	171,000	9,255,700
9	Los Angeles, Calif	67,496,018	3,108,853	457,623	1,941,515	148,785	385,599	156,195	5,346,286	2,394,101
10	Pittsburgh, Pa	85,986,667	8,511,577	1,854,250	2,953,067	3,146,807	706,446	234,642	201,040	6,373,539
11	San Francisco, Calif	65,520,797	7,243,383	595,601	8,757,537	615,181	94,905	267,821	177,098	5,858,968
12	Buffalo, N. Y	47,468,144	3,966,449	792,636	2,756,706	39,483	1,938,760	1,059,155	282,340	5,552,229
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	Milwaukee, Wis	$49,817,444	$2,832,614	$475,000	$1,454,820	$209,720	$1,354,100	$10,849,000	$2,559,100	$3,873,150
14	Washington, D. C.[2]	36,790,491	2,972,285	436,951	1,536,716	556,513	364,358	2,639,199	163,406	3,828,541
15	Newark, N. J	49,884,624	[3] 4,988,632	741,410	2,202,909	55,079	1,960,156	701,522	152,094	6,530,078
16	Minneapolis, Minn	46,048,788	4,146,794	257,609	1,542,171	323,504	2,579,238	981,618	494,097	2,055,072

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17	Cincinnati, Ohio	45,851,063	4,380,975	472,977	2,280,475	153,667	535,468	588,632	62,274	6,858,565
18	New Orleans, La	26,755,698	6,475,048	239,890	1,961,610		70,000	622,910		972,190
19	Kansas City, Mo	34,685,243	1,170,490	259,000	879,299	67,775	227,850	62,000	360,120	3,723,000
20	Indianapolis, Ind	29,474,306	3,472,154	187,196	1,970,600	294,191	595,180	2,419,585	86,833	1,601,545
21	Rochester, N. Y	27,920,918	2,014,983	323,945	1,349,595	518,672	632,746	3,813,944	10,468	504,865
22	Seattle, Wash	31,253,043	2,848,290	345,260	1,734,387		551,503	185,824	468,513	511,892
23	Jersey City, N. J	32,332,644	2,645,977	498,050	1,052,434		21,788	202,970	47,905	7,461,832

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

24	Portland, Oreg	$18,666,205	$582,534	$367,860	$1,314,669	$1,621	$81,424	$272,365	$1,397,031	$47,667
25	Denver, Colo	25,246,496	1,677,000	44,924	689,538	5,732	244,696	183,148	451,540	2,300,127
26	Toledo, Ohio	18,114,904	925,000	105,000	590,000		25,000	12,500	125,000	177,500
27	Columbus, Ohio	15,888,865	472,006	76,574	1,294,278	171,870	15,568	1,672,099	38,295	123,101
28	Louisville, Ky	13,598,958	850,350	120,284	718,131		150,000	71,350	28,520	1,435,999
29	Providence, R. I	18,041,754	2,115,059	779,495	1,349,663	9,702	564,769	839,625	566,074	509,596
30	St. Paul, Minn	21,890,322	1,179,510	74,749	945,130	355,936	22,480	308,281	246,179	884,530
31	Oakland, Calif	18,574,757	2,816,481	83,484	950,545	309,007	29,268	3,412	233,881	25,451
32	Atlanta, Ga	14,293,524	868,357	189,785	937,804		122,971	1,053,530	203,405	728,740
33	Akron, Ohio	14,135,254		740,000	480,000	65,000	21,950	300,210	10,000	3,256
34	Omaha, Nebr	21,712,356	650,658	321,271	891,148		120,000	98,267	38,500	
35	Birmingham, Ala	7,180,066	671,176	18,412	743,015	3,004	6,381	13,438	84,059	90,949
36	Worcester, Mass	17,026,210	740,112	458,531	781,895	51,200	504,639	3,095,539	410,019	1,230,439
37	Syracuse, N. Y	13,689,802	1,086,475	95,529	1,017,442	228	174,415	175,008	153,398	18,182
38	Richmond, Va	21,464,121	1,679,615	191,580	3,846,027	1,164,412	247,052	267,382	27,850	223,549
39	San Antonio, Tex	8,430,519	381,245	142,000	576,260	57,513	747	121,917	112,200	218,293
40	Dallas, Tex	14,523,124	908,637	43,765	663,765	153,171	130,157	1,010,240	193,441	510,516
41	New Haven, Conn	12,021,824	1,062,181	307,506	852,297		9,353	79,472	64,703	340,076
42	Memphis, Tenn	15,940,000	60,000	500,000	1,200,000		300,000	50,000	100,000	1,050,000
43	Dayton, Ohio	[1] 9,611,566								
44	Norfolk, Va	8,249,751	991,403	132,228	385,348	147,510	70,311	237,767	26,144	245,435
45	Houston, Tex	13,543,536	[3] 1,470,975	118,265	669,008	549,520	85,012	943,283	10,303	192,011
46	Youngstown, Ohio	12,364,625	723,000		537,626			178,907	19,600	410,000
47	Grand Rapids, Mich	13,975,852	521,444	165,315	623,496	1,126,456	546,856	212,940	100,751	
48	Springfield, Mass	17,448,349	2,421,406	233,028	1,004,552	144,797	64,102	197,906	99,922	157,787
49	Bridgeport, Conn	13,815,582	531,000	429,276	1,022,690	1,000	7,500	1,512,200	109,400	986,755
50	Forth Worth, Tex	7,548,775	328,897	39,535	648,313		6,790	796,939	344,108	51,200
51	Scranton, Pa	7,964,239	250,000	173,610	362,185	125,200	59,760	37,730	78,214	
52	Paterson, N. J	9,489,229	841,298	99,497	349,178		156,627	126,450	15,500	104,802
53	Hartford, Conn	23,263,323	2,402,373	215,102		1,195,024	165,602	209,299	122,467	494,753

[1] Includes $3,515,539 not shown in detail.

[2] Data for fiscal year 1924.

[3] Includes value of markets.

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TABLE 21.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 410. 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. 48]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
54	Des Moines, Iowa	$12,957,813	$2,050,700	$255,000	$565,600		$30,800	$128,114	$65,000	$151,600
55	New Bedford, Mass	12,706,012	934,389	338,666	735,915	$41,476	365,850	778,256	299,253	326,090
56	Trenton, N. J	8,154,938	1,200,000	247,500	305,450	139,300	385,500	197,800	44,400	100,000
57	Salt Lake City, Utah	11,018,615	728,537	103,796	284,911	1,161		40,599	515,111	6,698
58	Camden, N. J	7,763,297	252,076	67,250	438,260	50,000	117,400	41,359	146,945	13,124
59	Nashville, Tenn	6,410,000	75,000	80,000	520,000			65,000	140,000	335,000
60	Fall River, Mass	7,911,709	550,200	230,550	832,221		105,738	26,346	204,972	543,332
61	Albany, N. Y	13,146,056	1,079,230	198,334	637,713		33,680	1,417,509	17,625	
62	Wilmington, Del	7,769,300	862,000	127,600	539,800			140,000	137,000	
63	Kansas City, Kans	4,843,431	212,100	22,935	254,619	45,200	5,000	13,462	195,637	14,675
64	Lowell, Mass	8,285,454	761,895	169,909	630,927	23,150	300,185	30,000	186,536	282,400
65	Flint, Mich	10,218,721	320,498	126,227	286,876	3,099	45,403	161,852	110,032	369,098
66	Erie, Pa	9,649,376	264,995	31,109	392,116		36,108	126,838	56,798	
67	Cambridge, Mass	7,948,025	697,644	62,600	486,244	64,968	110,379	71,790	299,000	585,700
68	Reading, Pa	7,005,729	82,419	21,000	460,000	41,500	25,000	591,800	33,500	
69	Yonkers, N. Y	10,592,771	602,668	165,000	498,500		98,200	297,516	25,000	205,725
70	Duluth, Minn	9,360,626	337,909	127,467	347,518	1,285	31,380	63,368	91,788	77,905
71	Spokane, Wash	9,735,768	659,885	50,679	404,441		103,308	298,807	188,829	50,297
72	Elizabeth, N. J	3,915,887	130,425	17,500	577,134		36,000	23,416	57,692	77,000
73	Utica, N. Y	6,524,827	336,958	54,501	497,402			203,673	18,246	136,486
74	Lynn, Mass	7,256,362	613,700	115,750	779,788	67,940	35,000	207,080	104,339	413,740
75	Tacoma, Wash	7,187,562	318,214	54,941	461,359	63,849	43,593	42,179	152,447	287
76	Jacksonville, Fla	6,361,580	536,058	199,866	423,578	9,000	11,162	185,849	61,419	37,413

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

77	Oklahoma City, Okla	$7,493,129	$177,289	$108,923	$534,874		$42,935	$58,071	$38,431	$70,000
78	Canton, Ohio	11,785,350	260,653	11,159	191,482	$92,459		647,355	30,000	
79	Somerville, Mass	5,521,400	288,700	78,500	487,400		67,500	47,400	85,000	113,100
80	Schenectady, N. Y	7,185,788	183,700	11,950	300,752	20,250	37,500	684,175	15,500	
81	Waterbury, Conn	12,139,005	1,078,130	67,103	677,641		383,413	131,160	74,350	418,267
82	Tulsa, Okla	5,180,315	218,295	39,016	243,792			87,198	15,315	25,105
83	Lawrence, Mass	5,009,170	126,500	170,000	477,600	8,000	61,500	14,500	38,550	126,600
84	Fort Wayne, Ind	5,730,900	500,000	16,400	102,500		15,000	63,000	39,000	
85	El Paso, Tex	6,072,543	70,352	65,516	265,705	5,872	18,491	432,324	22,398	20,089
86	Evansville, Ind	5,545,379	300,000	200,000	500,000		19,500	35,050	17,500	
87	Savannah, Ga	8,588,393	245,762	108,079	284,395	2,950	18,859	44,775	77,043	
88	Knoxville, Tenn	3,197,333	50,230	30,744	400,788	3,070	19,663	48,550	8,304	306,823
89	Allentown, Pa	5,391,778	110,366	22,668	433,055	49,849	962	1,000	33,600	
90	San Diego, Calif	12,863,651	118,700	82,500	511,091		53,200	51,400	128,000	31,550
91	Bayonne, N. J	8,168,079	234,334	90,600	186,859	73,465	1,000	11,000	5,000	
92	Manchester, N. H	7,294,678	391,000	122,574	688,811	125	80,000	15,000	345,964	
93	Harrisburg, Pa	5,228,393	17,500	61,300	262,600	43,750	11,000	92,933	12,000	
94	Peoria, Ill	6,683,339	300,000	60,000	350,000	46,100	151,000	57,000	17,500	40,000
95	Wichita, Kans	6,309,254	202,032	19,634	211,469		2,500	7,500	20,419	7,500
96	St. Joseph, Mo	4,133,075	203,000	62,000	385,500		10,000	16,342	50,000	25,000
97	Sioux City, Iowa	5,367,755	155,463	73,278	372,874	500	16,725	42,075	25,000	
98	South Bend, Ind	5,900,145	141,983	21,298	234,032	43,152	1,900	62,032		
99	Wilkes-Barre, Pa	10,231,505	337,488	158,777	438,393	12,270	26,060		6,000	
100	Binghamton, N. Y	4,096,113	187,500	116,000	263,485	69,000			60,500	235,000
101	Portland, Me	9,548,589	1,700,000	155,000	416,000		151,000		150,000	410,000
102	Rockford, Ill	5,563,247	115,570	25,965	278,310		166,502	12,147	120,019	
103	Troy, N. Y	4,434,311	385,200	120,000	621,800	286,220	50,793	282,149	19,500	
104	Charleston, S. C	3,191,795	100,000	150,000	201,775			60,470	15,300	125,000
105	Little Rock, Ark	3,811,832	260,861	10,674	243,566	2,845	8,000	12,610	30,893	274,040
106	Johnstown, Pa	6,714,950	225,000	24,500	298,800		11,400	80,000	25,500	17,000
107	Sacramento, Calif	10,286,671	552,675	21,200	330,377	148,486	4,831	297,154	70,721	3,256
108	East St. Louis, Ill	3,922,169	234,118	49,030	190,418	3,735	5,500	240,508	19,600	
109	Brockton, Mass	4,244,840	650,924	83,675	357,850	2,340	1,425	537,200	86,551	99,850
110	Terre Haute, Ind	5,108,200	35,000	10,000	363,800			25,000	12,000	
111	Saginaw, Mich.[1]									
112	Gary, Ind	3,538,099	61,750	26,250	127,500		4,000	22,675	16,750	
113	Pawtucket, R. I	3,756,040	150,133	97,623	337,359	1,465	1,177	29,106	54,792	20,335
114	Hoboken, N. J	7,099,180	541,900	62,100	338,700	13,200				
115	Long Beach, Calif	8,349,523	606,100	16,149	285,565	4,139	4,745	529,008	139,643	3,340
116	Passaic, N. J	4,437,675	326,800	225,400	237,800		39,250	46,000	5,000	50,060

[1] Data not available.

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TABLE 21.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1923—Continued

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				Police department	Fire department	Other protection				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
117	Springfield, Ohio	$3,909,458	$320,573	$57,261	$185,080			$15,000	$11,000	$230,312
118	Chester, Pa	3,866,081	319,8.7	13,000	108,000	$18,000	$2,000	17,000	13,500	8,500
119	Hamtramck, Mich	3,004,043	88,752	9,401	202,103		1,511	7,155	7,635	18,000
120	Altoona, Pa	3,867,440	65,000	8,500	142,500			166,000	15,000	
121	Racine, Wis	4,082,200	100,000	80,000	230,000	22,000	133,000	89,200	22,000	
122	Lansing, Mich	5,006,368	257,685	17,161	265,990		65,828	80,935	31,599	
123	New Britain, Conn	4,973,185	370,000	51,775	263,968		8,000	57,000	20,000	115,000
124	Mobile, Ala	2,800,530	250,000	12,000	228,947	20,000	5,000	25,000		125,000
125	Berkeley, Calif	5,382,051	219,500	14,089	213,370		10,000	85,000	143,086	
126	Springfield, Ill	5,668,931	100,000	78,000	154,000	8,210	5,250	30,914	4,200	
127	Holyoke, Mass	4,411,259	1,300,259		214,470	66,000	113,540			99,000
128	Highland Park, Mich	5,916,022	75,093	159,397	180,161		25,735	103,688	21,250	728,901
129	Davenport, Iowa	6,045,659	197,854	64,705	232,613	31,629	125		71,511	
130	Chattanooga, Tenn	4,321,215	375,000	35,000	335,000	10,000		39,500		168,424
131	Bethlehem, Pa	4,206,950	75,000	24,100	185,300			12,000	15,000	
132	Lincoln, Nebr	5,673,976	110,000	15,000	150,000		16,000	232,500	28,000	39,152
133	Niagara Falls, N. Y	4,404,477	217,999	216,661	269,194	500	37,000	44,709	71,972	
134	Covington, Ky	2,978,716	400,000	8,747	182,082		13,149	33,758	34,441	45,500
135	Haverhill, Mass	2,757,650	215,625	3,175	266,625	2,300	16,700		73,900	241,275
136	Portsmouth, Va	1,989,890	183,000	45,000	155,000	24,490		39,500		200,000
137	Huntington, W. Va	5,185,845	608,000	15,100	133,000			44,500	12,605	18,000
138	East Orange, N. J	3,804,158	69,440	55,407	247,384			22,820	3,966	
139	Macon, Ga	852,000								
140	Wheeling, W. Va	4,587,745	129,400	19,938	316,459		4,000	68,287	32,100	
141	Cicero, Ill	2,706,502	30,000	10,000	120,000			9,000	2,500	

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142	Roanoke, Va	2,899,073	444,219	20,194	235,142	2,649	4,230	49,103	28,914	22,069
143	Tampa, Fla	5,194,233	347,039	21,944	226,912	24,000		106,495	10,000	86,886
144	Lancaster, Pa	2,003,250	52,000	30,000	164,250			35,000	12,000	
145	Winston-Salem, N. C	2,711,102	206,832	36,581	155,205			243,578		155,565
146	Shreveport, La	4,760,775	460,330	45,822	448,832		42,529	44,547	39,258	
147	Jackson, Mich	3,215,817	18,123	16,155	192,305	1,152	55,044	77,846	26,318	374,658
148	Augusta, Ga	2,163,058	160,871	51,764	184,972	102,806	4,495	13,649	32,075	434,763
149	Fresno, Calif	3,602,230	130,000	10,000	350,000	155,000	2,000	104,000	25,000	
150	Quincy, Mass	3,486,531	126,663	36,612	183,609			30,440	39,467	45,918
151	Pasadena, Calif	5,493,600	130,238	6,641	333,452		11,700	47,217	44,069	1,123
152	Topeka, Kans	3,997,925	232,178	51,603	112,080	365	30,599	50,856	27,087	
153	Atlantic City, N. J	9,274,138	508,526		691,570		128,966		176,159	
154	Kalamazoo, Mich	4,614,535	92,697	53,193	192,290			22,966	48,304	
155	Lakewood, Ohio	6,030,244	2,200	56,240	165,500	130		104,431	5,175	
156	Malden, Mass	3,499,333	107,850	74,353	382,000	866	47,140	7,600	83,500	64,000
157	Charlotte, N. C	2,073,614	387,000	8,000	127,900		2,119	78,350	19,095	

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

158	Cedar Rapids, Iowa	$5,388,035	$566,987	$16,523	$186,557	$2,754	$9,644		$31,006	
159	Wichita Falls, Tex	2,316,515	63,345	1,036	113,530	2,380		$28,983	120,886	$167,850
160	York, Pa	2,558,000	30,000	17,000	337,900		2,000	352,800	5,800	2,500
161	Elmira, N. Y	2,257,034	213,000	2,700	166,625			15,000	77,235	
162	Newton, Mass	4,935,527	104,200	54,300	348,800	625	51,000	4,025	81,527	39,850
163	Bay City, Mich	4,542,000	400,000	16,000	150,000			26,000	18,000	20,000
164	McKeesport, Pa	3,724,750	8,150	70,150	160,400			44,700	16,500	
165	New Castle, Pa	1,862,434	100,000	6,000	184,000		4,000	104,058	15,000	30,000
166	Decatur, Ill	2,716,337	500	2,250	235,000			5,000	8,000	
167	Oak Park, Ill	4,775,933	152,174	15,685	66,324	5,000		58,025	19,385	
168	Chelsea, Mass	3,927,250	474,000	115,000	288,150	32,500		9,000	116,000	
169	Kenosha, Wis	5,261,335	314,428	750	233,614	562,871		5,862	6,000	58,183
170	Hammond, Ind	4,842,000	30,000	14,000	197,000			51,000	15,000	
171	Galveston, Tex	2,428,095	338,501	75,000	343,361			28,250		100,630
172	Mount Vernon, N. Y	4,779,480	237,500	205,000	310,000		2,000	320,000	31,000	
173	Beaumont, Tex	1,985,438	83,358	21,670	261,379	158	1,695	45,094	53,654	
174	Woonsocket, R. I	1,056,370	120,392	53,589	139,818	1,005	150	24,327	66,172	5,248
175	Pittsfield, Mass	3,432,575	96,050	16,500	122,950	100	3,150	118,700	5,300	57,000
176	Perth Amboy, N. J	2,399,862	250,000	11,582	176,344		8,200	5,600	32,133	34,000
177	Montgomery, Ala	2,634,812	225,456	59,381	235,769	13,856	23,044	68,880	1,000	
178	Stockton, Calif	4,982,958	169,173	12,054	226,033	7,500	4,850	455,000	29,587	83,769
179	Medford, Mass	3,696,151	29,500	63,700	237,000	27,000			81,650	54,500
180	Lima, Ohio	3,765,290	150,000	70,750	83,498				18,420	20,450
181	Charleston, W. Va	5,230,452	912,000	6,165	80,273			121,000	20,000	118,633
182	Lexington, Ky	1,689,313	1,500	18,500	102,000		4,100	34,000	20,000	54,892

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TABLE 21.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 410. 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. 48]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
183	Greensboro, N. C	$2,089,954	$308,803	$5,634	$150,198		$35,491	$48,468	$8,000	$1,050
184	Pueblo, Colo	2,638,888	240,000	5,585	85,150		3,500	11,850	60,355	
185	Salem, Mass	2,869,535	140,000	138,000	401,000		30,000	21,500	39,800	94,000
186	Madison, Wis	3,561,019	112,000	20,864	117,963	$37,474	25,374	256,594	34,063	145,000
187	Everett, Mass	3,224,355	109,662	81,860	196,053		26,670		70,447	25,730
188	Butte, Mont	2,029,607	96,155	25,652	155,473			22,909	25,653	
189	Fitchburg, Mass	3,977,167	128,493	58,005	201,997	5,300	2,175	4,450	178,300	767,672
190	East Chicago, Ind	2,722,305	165,000	22,500	68,300	250		212,100	6,500	
191	San Jose, Calif	3,468,478	194,363	7,688	229,933	39,891		44,500	28,889	
192	Williamsport, Pa	2,381,356	280,000	5,800	158,700	1,000	6,000	7,200	8,200	36,000
193	West Hoboken, N. J	1,313,604	[5] 51,200	[6]	97,400			5,000	2,000	
194	Evanston, Ill	3,555,097	110,000	40,000	30,000	60,000		6,785	22,801	
195	Hamilton, Ohio	1,936,683	70,000	8,827	215,462		375	5,200	1,100	
196	Brookline, Mass	6,193,800	265,400	126,000	259,200	30,000	133,000	14,900	156,800	18,500
197	Jamestown, N. Y	2,645,840	91,000	13,579	172,575		5,500	24,600	85,380	204,397
198	Springfield, Mo	1,906,325	5,326	3,800	116,469		5,000	108,153	6,528	40,000
199	Waco, Tex	2,877,255	53,827	4,375	179,181	55,043	11,554	34,000	38,789	
200	Muskegon, Mich	2,578,008	65,000	1,000	98,100		20,000	6,000	30,000	7,600
201	Lorain, Ohio	3,144,812	76,000	59,000	198,600		4,500	15,000	10,000	
202	Muncie, Ind	2,344,327	1,500	52,500	171,000		1,500	15,000	20,000	
203	Pontiac, Mich	3,727,605	52,375	6,500	143,500	93,562	8,118	377,650	17,000	233,000
204	Chicopee, Mass	1,814,727	207,805	15,002	177,176	1,550	35,243	3,125	40,731	42,500
205	Joliet, Ill	3,118,232	4,975	31,966	62,286	17,914	1,478	45,826	49,389	
206	Columbia, S. C	2,074,150	150,300	117,000	155,000		48,000	31,700	55,000	10,000
207	Superior, Wis	3,064,878	253,869	24,356	207,354	850	20,993	380		

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208	Dubuque, Iowa	2,833,467	90,000	5,500	135,000			5,000	25,000	
209	Battle Creek, Mich	3,676,366	378,000	88,700	254,600		25,840	20,000	15,150	
210	Aurora, Ill	2,544,924	100,000	22,500	100,000	25,000	8,000	20,000	10,000	
211	Waterloo, Iowa	2,715,724	90,000	10,831	158,635				13,358	
212	New Rochelle, N. Y	4,393,877	90,500	90,000	431,535			151,100	81,000	
213	Stamford, Conn	3,902,400	462,350	9,850	198,077		5,632	253,750	14,898	34,942
214	Taunton, Mass	3,475,903	170,000	52,000	255,750	1,800			35,000	1,191,515
215	Council Bluffs, Iowa	2,770,802	36,270	36,329	247,000	137	7,500	69,223	23,500	
216	Portsmouth, Ohio	2,846,600	24,750	10,000	56,600			8,500		134,830
217	Rock Island, Ill	2,246,362	50,449	12,700	174,300		36,182	34,085	8,804	
218	Poughkeepsie, N. Y	2,884,430	125,000	47,950	290,000		211,525	45,000	29,500	115,000
219	Quincy, Ill	2,721,672	54,300	12,000	200,000			22,000	9,000	15,000
220	Austin, Tex	1,869,827	64,992	6,360	178,143			224,855	46,408	79,173
221	Auburn, N. Y	1,375,215	58,700	2,820	81,500		31,082	87,750	135,927	
222	New Brunswick, N. J	3,048,146	27,000	18,500	228,518		20,000	19,528	21,000	50,000
223	Easton, Pa	1,772,868	50,000	12,750	118,300		2,000	24,275	9,480	
224	Newport News, Va	997,146	44,271	8,804	97,582	35,090	15,500	24,423	27,806	74,428
225	Danville, Ill	1,396,866	33,334	1,453	128,283	2,295		23,580	945	
226	Ogden, Utah	3,291,000	1,256,400	5,000	85,000		1,000		25,000	
227	Wilmington, N. C	1,351,884	153,000	8,500	99,001		3,173	28,011	10,250	7,067
228	Hazleton, Pa	1,904,035	156,500	1,150	150,680			3,300	23,000	
229	Orange, N. J	1,436,846	55,000	8,894	125,511			35,537	3,000	40,000
230	Kokomo, Ind	1,968,350	75,500	1,000	82,000		5,000	7,250	10,000	
231	Amsterdam, N. Y	1,574,983	35,200	9,800	61,100	1,000	11,500	29,510	7,020	
232	Petersburg, Va	1,768,000	58,500	10,000	42,500	40,000	7,500	12,500	88,300	75,000
233	Pensacola, Fla	1,539,811	105,000	62,000	103,000				10,000	
234	Norristown, Pa	1,604,020	59,500	12,500	99,530			3,100	5,695	
235	Lewiston, Me	1,699,432	212,432	7,500	191,000	350,500	1,500		61,500	20,000
236	Oshkosh, Wis	5,011,504	150,000	15,000	265,000	25,000		35,000	15,000	
237	Green Bay, Wis	2,360,320	71,654	1,376	95,437	445	8,051	11,507	12,007	1,647
238	Columbus, Ga	1,762,888	110,000	8,675	141,641	40,000	489	23,419	20,342	242,000
239	Watertown, N. Y	3,844,776	202,162	3,628	223,107	11,758	150	7,144	47,805	58,924
240	Moline, Ill	2,590,994	198,273	12,036	200,140			64,649	19,531	138,156
241	Sheboygan, Wis	4,419,800	150,000	16,500	325,000	15,300		44,000	30,000	88,000
242	Waltham, Mass	2,532,896	48,162	49,075	116,673	119,053	2,825	3,970	128,957	33,019
243	Newport, R. I	2,061,433	174,100	38,400	42,400			19,490	45,443	33,700
244	Muskogee, Okla	2,973,444	30,181	3,846	135,000		12,500	40,000	15,879	200,000
245	Newburgh, N. Y	2,362,425	79,000		152,000			5,000	37,500	101,600
246	La Crosse, Wis	2,346,830	81,349	6,542	169,948			1,608	16,677	
247	Lynchburg, Va	1,569,820	158,292	3,290	138,646	28,319				123,665
248	Colorado Springs, Colo	4,154,810	199,532	14,846	117,469	36,818	25,598	7,062	32,641	

[5] Includes valuation of police station.

[6] Valuation of police station included with that of city hall.

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TABLE 21.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 402. 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. 48]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—con.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	Grand total	$1,468,577,249	$133,714,580	$1,551,007,720	$51,102,587	$54,853,975	$2,232,659,391	$1,511,573,695	$98,597,097	$35,935,964	$586,552,635
	Group I	576,202,405	76,942,082	1,207,508,899	42,922,747	22,700,535	1,361,946,176	830,670,133	39,690,856	18,605,022	472,980,165
	Group II	163,494,521	11,369,941	92,337,647	1,203,101	5,800,794	217,806,155	153,111,598	20,797,444	9,054,081	34,843,032
	Group III	321,887,762	21,335,240	135,534,520	4,156,866	13,025,897	348,524,399	277,574,424	20,392,135	4,777,862	45,779,978
	Group IV	244,780,884	12,555,925	80,807,986	1,857,557	8,717,399	184,287,256	146,519,842	12,620,351	2,603,194	22,543,869
	Group V	162,211,677	11,511,392	34,818,668	962,316	4,609,350	120,095,405	103,697,698	5,096,311	895,805	10,405,591
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$183,838,825	$34,193,000	$822,039,420	$8,493,197	$370,000	$710,928,465	$388,049,862		$6,739,300	$316,139,303
2	Chicago, Ill	94,736,318	3,826,815	65,794,533	18,152,430	2,855,646	94,429,077	85,556,471	$4,194,000	24,458	4,654,148
3	Philadelphia, Pa	52,773,651	3,615,000	44,100,000	2,500,000	5,000,000	92,267,880	70,295,500		50,000	21,922,380
4	Detroit, Mich	42,374,701	7,678,541	49,324,680	10,921,659	1,969,190	71,977,359	33,760,472		1,141,750	37,075,137
5	Cleveland, Ohio	35,137,637	2,334,069	32,086,601	29,781	2,968,081	49,694,338	32,983,213	8,259,980	1,218,629	7,232,516
6	St. Louis, Mo	23,427,512	4,056,250	42,182,295	55,727	145,540	23,463,672	20,688,018		765,850	2,009,804
7	Baltimore, Md	16,365,000		9,540,000		856,000	44,830,000	29,750,000		1,300,000	13,780,000
8	Boston, Mass	31,690,860	6,693,000	70,434,700	1,704,800	3,457,600	32,826,540	19,186,261		2,818,000	10,822,279
9	Los Angeles, Calif	33,019,977	1,985,722	17,941,011	305,048	305,903	128,346,274	55,857,548	27,236,876		45,251,850
10	Pittsburgh, Pa	28,637,476	10,036,463	19,619,000	178,950	3,533,370	39,249,989	33,470,500		3,050,895	2,728,594
11	San Francisco, Calif	16,589,738	2,479,097	22,429,434	119,469	292,565	41,305,214	30,998,423			10,304,791
12	Buffalo, N. Y	17,610,770	44,125	12,017,225	461,686	946,640	32,629,368	30,073,865		1,495,140	1,059,363
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$12,617,060	$1,015,000	$11,669,755	$169,590	$738,475	$9,889,400	$9,641,600		$227,800	$20,000
14	Washington, D. C.[1]	23,082,069	1,000,000	(2)	35,000	175,453	16,934,075	16,530,623		388,452	15,000
15	Newark, N. J	15,518,687	1,367,885	15,460,556	37,116	168,500	32,373,216	21,597,237		5,466,187	5,309,792
16	Minneapolis, Minn	19,095,598	1,221,707	13,328,402	22,978		14,096,071	13,948,660			147,411

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17	Cincinnati, Ohio	18,078,168	2,364,525	9,103,290	450,545	521,502	21,271,825	19,103,900		325,000	1,842,925
18	New Orleans, La	7,188,141	703,000	7,939,967	277,000	253,942	18,230,405	13,286,387		2,114,750	2,898,268
19	Kansas City, Mo	14,230,512	1,139,057	12,560,970	14,170		10,707,966	10,360,566		272,400	75,000
20	Indianapolis, Ind	12,210,796		6,526,509	79,711	36,615	738,009				738,009
21	Rochester, N. Y	14,097,215	321,505	4,122,105	95,972	204,902	16,187,604	14,514,454		232,691	1,440,459
22	Seattle, Wash	13,271,936	1,323,754	7,419,809	21,019	2,565,865	56,874,030	14,373,639	$20,797,444	26,801	21,676,155
23	Jersey City, N. J	14,194,339	920,508	4,156,301		1,130,540	20,434,563	19,754,541			680,022
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
24	Portland, Oreg	$10,064,519		$4,294,343	$558	$241,614	$23,151,381	$16,241,065		$6,976	$11,903,340
25	Denver, Colo	9,467,850	$766,000	9,290,935	115,006	100,000	17,503,188	16,358,188		100,000	1,045,000
26	Toledo, Ohio	12,816,904	500,000	2,260,000	578,000		7,776,000	7,430,000		176,000	170,000
27	Columbus, Ohio	9,876,901	569,079	1,561,431	3,692	13,971	6,204,676	4,859,425	$1,083,128	262,123	
28	Louisville, Ky	5,059,640	1,627,969	3,449,340	1,500	85,875	12,396,140	11,763,000			633,140
29	Providence, R. I	6,709,152		3,721,038	8,540	878,041	10,328,706	7,882,917			2,445,789
30	St. Paul, Minn	9,270,397	2,330,637	6,094,907	101,232	16,264	11,975,573	10,535,413		272,972	1,167,188
31	Oakland, Calif	6,274,618	569,542	7,123,337	3,504	136,227	4,239,328				4,269,328
32	Atlanta, Ga	6,531,105	892,159	2,779,055	54,891	21,722	9,722,316	9,169,375		84,500	468,441
33	Akron, Ohio	11,656,223	146,865	220,750	201,000	230,000	11,407,590	10,953,590		454,000	
34	Omaha, Nebr	14,135,470	534,500	3,937,042	60,000	925,500	13,420,009	7,500,000	5,100,000		820,000
35	Birmingham, Ala	3,847,715	184,904	1,330,357	4,869	181,787	596,239	[3] 118,391	(3)	332,287	145,611
36	Worcester, Mass	7,179,137	494,935	2,052,677		27,087	10,057,581	10,013,743			43,838
37	Syracuse, N. Y	6,620,106	345,035	3,733,344		270,640	5,932,259	5,852,084		80,175	
38	Richmond, Va	11,232,268		1,100,824	855,106	568,456	9,813,422	5,744,308	3,355,654	170,490	542,970
39	San Antonio, Tex	3,272,421	155,919	3,392,004			565,239			368,766	196,523
40	Dallas, Tex	6,607,047	380,063	3,783,654		138,668	5,023,394	5,023,394			
41	New Haven, Conn	5,454,650	751,469	2,230,806		839,320	55,323				55,323
42	Memphis, Tenn	3,800,000	550,000	8,000,000	30,000	300,000	10,542,000	7,000,000		260,000	3,282,000
43	Dayton, Ohio	5,779,621	316,406				4,184,102	4,184,102			
44	Norfolk, Va	4,623,631	250,000	1,044,922	8,420	81,632	23,448,484	19,406,098		600,000	3,442,386
45	Houston, Tex	3,979,763	270,675	1,787,949	2,472	3,473,294	2,974,372	2,466,544		(4)	507,828
46	Youngstown, Ohio	6,000,000		4,448,492		47,000	3,061,659	2,878,659		183,000	
47	Grand Rapids, Mich	6,860,735	692,800	2,630,741	423,318	12,000	4,063,199	3,661,567		145,118	256,424
48	Springfield, Mass	8,379,962		4,118,944	17,158	608,785	6,457,640	5,932,405			525,235
49	Bridgeport, Conn	4,953,001	930,456	2,823,846	172,458	328,000					
50	Fort Worth, Tex	3,710,477	245,800	1,339,616		7,100	5,165,900	5,165,900			
51	Scranton, Pa	5,914,171	310,000	570,612	19,000	63,757					
52	Paterson, N. J	6,762,630	238,061	675,432	13,979	45,725	13,000				13,000
53	Hartford, Conn	12,021,404		6,253,153		184,146	10,675,545	9,456,496		747,111	471,938

[1] Data for fiscal year 1924.
[2] No comparable data available. The greater portion of parks and other properties employed for recreation are owned and controlled by the Federal Government.
[3] Value of electric-light system included with that of water-supply system.
[4] Valuation of markets included with that for general government.

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TABLE 21.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 492. 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. 48]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—con.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
54	Des Moines, Iowa	$7,319,704	$821,000	$1,428,000	----------	$139,295	$5,250,537	$4,529,537	----------	$165,000	$556,000
55	New Bedford, Mass	6,636,311	840,775	1,283,606	----------	25,425	5,963,779	5,442,794	----------	----------	520,985
56	Trenton, N. J	3,715,550	238,000	1,451,350	$69,138	10,000	2,832,991	2,494,491	----------	12,000	326,500
57	Salt Lake City, Utah	6,841,014	325,943	1,674,472	----------	496,373	8,876,322	8,764,028	----------	----------	112,294
58	Camden, N. J	4,985,185	351,722	987,350	48,126	264,500	3,737,075	2,845,000	----------	----------	892,075
59	Nashville, Tenn	2,250,000	350,000	1,570,000	1,025,000	----------	4,416,200	4,000,000	----------	35,000	381,200
60	Fall River, Mass	3,663,050	460,000	1,193,050	----------	102,250	3,459,575	3,216,250	----------	----------	243,325
61	Albany, N. Y	3,869,132	----------	5,804,369	60,564	27,900	4,188,796	3,338,296	----------	200,000	650,500
62	Wilmington, Del	2,474,700	250,000	3,235,700	----------	2,500	5,023,800	2,893,000	----------	10,000	2,120,800
63	Kansas City, Kans	2,005,402	183,442	1,888,952	----------	2,007	6,388,728	3,424,539	$2,802,982	----------	161,207
64	Lowell, Mass	4,360,590	249,000	967,375	----------	323,487	3,440,976	2,231,726	----------	----------	1,209,250
65	Flint, Mich	7,276,234	73,864	1,082,973	170,340	192,195	3,079,028	2,966,257	----------	112,326	445
66	Erie, Pa	6,639,188	252,886	1,773,878	----------	75,460	4,376,369	3,998,818	----------	----------	377,551
67	Cambridge, Mass	3,164,487	310,900	1,993,513	45,000	55,800	7,697,995	7,601,495	----------	----------	96,500
68	Reading, Pa	4,873,010	253,000	624,500	----------	----------	4,903,700	4,903,700	----------	----------	----------
69	Yonkers, N. Y	5,776,840	142,680	2,686,836	----------	93,806	5,253,295	4,895,000	----------	----------	358,295
70	Duluth, Minn	5,560,765	333,683	2,292,486	----------	95,072	6,571,527	4,458,706	----------	----------	2,112,821
71	Spokane, Wash	5,981,080	397,318	1,577,769	50,695	2,660	5,062,701	5,062,683	----------	18	----------
72	Elizabeth, N. J	2,466,417	215,600	274,503	4,000	35,200	98,636	----------	----------	----------	98,636
73	Utica, N. Y	3,238,653	469,506	707,754	9,300	802,348	217,855	----------	----------	----------	217,855
74	Lynn, Mass	3,704,521	292,250	799,239	----------	132,015	5,257,434	4,935,598	----------	----------	321,836
75	Tacoma, Wash	3,687,939	221,953	1,880,868	----------	259,993	10,189,955	4,327,160	4,841,429	----------	1,021,366
76	Jacksonville, Fla	2,434,386	184,453	2,278,396	----------	----------	6,452,854	1,648,682	3,208,942	----------	1,595,230

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

77	Oklahoma City, Okla	$4,982,101	$162,613	$1,287,892		$30,000	$4,144,268	$4,144,268			
78	Canton, Ohio	9,875,565	72,500	604,177			3,820,508	3,570,508		$250,000	
79	Somerville, Mass	2,612,200	323,400	1,402,260		16,600	1,209,200	1,209,200			
80	Schenectady, N. Y	4,604,738		1,254,777	$24,786	47,660	2,557,488	2,453,068		104,420	
81	Waterbury, Conn	6,185,011	532,424	2,425,500	41,083	124,923	5,612,032	5,612,032			
82	Tulsa, Okla	4,302,670	111,424	120,000	17,500		6,606,164	6,436,074		28,690	$141,400
83	Lawrence, Mass	2,966,500	169,250	739,925		110,245	1,706,000	1,583,000			123,000
84	Fort Wayne, Ind	3,570,000	260,000	1,125,000	15,000	25,000	3,535,323	1,837,209	$1,542,114	28,000	123,000
85	El Paso, Tex	2,583,183	136,032	2,288,258	4,260	160,063	2,538,654	2,538,654			
86	Evansville, Ind	3,623,179	116,000	717,950		16,200	4,000,150	2,427,350		250,000	1,322,800
87	Savannah, Ga	784,125	120,000	6,462,282		440,123	2,806,014	1,649,416		285,600	870,998
88	Knoxville, Tenn	1,789,068	109,257	211,204		219,632	2,847,491	2,746,311		101,180	
89	Allentown, Pa	4,132,072		518,206		90,000	2,374,442	2,374,442			
90	San Diego, Calif	3,611,217	418,861	7,446,900		409,632	13,841,994	8,686,166			5,155,828
91	Bayonne, N. J	6,338,950	266,500	582,681	29,000	348,690	2,500,000	2,500,000			
92	Manchester, N. H	3,304,680	650,230	1,528,414		176,880	3,787,452	3,127,845			659,607
93	Harrisburg, Pa	3,403,810		1,256,000	67,500		3,978,056	3,978,056			
94	Peoria, Ill	3,748,239	310,000	1,419,500		184,000	13,000			2,000	11,000
95	Wichita, Kans	4,041,781	96,419	1,700,000			653,331				653,331
96	St. Joseph, Mo	2,277,000	400,000	520,000	158,233	26,000	75,500			75,000	500
97	Sioux City, Iowa	3,798,936	282,200	368,204	2,500	230,000	1,791,603	1,774,493			17,110
98	South Bend, Ind	4,300,210	143,400	952,138			2,898,010	2,893,435			4,575
99	Wilkes-Barre, Pa	3,100,265		6,107,668	35,000	9,584	179,822				179,822
100	Binghamton, N. Y	2,635,358	160,270	358,000		11,000	4,131,643	4,100,000		31,643	
101	Portland, Me	4,774,689	173,400	1,258,000		360,500	5,901,476	5,549,976			351,500
102	Rockford, Ill	3,405,000	315,000	1,090,734		34,000	1,932,671	1,912,671		20,000	
103	Troy, N. Y	2,081,308		566,241		21,100	4,353,000	4,250,000		40,000	63,000
104	Charleston, S. C	1,800,000		439,000		300,250	3,917,000	2,457,000		20,000	1,440,000
105	Little Rock, Ark	1,932,841	171,389	457,720	124,295	282,101	80,000				80,000
106	Johnstown, Pa	3,558,700		2,363,000	20,000	91,050					
107	Sacramento, Calif	5,192,548	287,878	3,290,066		87,389	3,723,675	3,429,160			294,515
108	East St. Louis, Ill	2,051,385	201,375	919,000	1,500	6,000					
109	Brockton, Mass	1,981,625	235,925	187,200		20,275	2,659,723	2,631,773			27,950
110	Terre Haute, Ind	3,487,400	150,000	1,021,000		4,000	142,000				142,000
111	Saginaw, Mich										
112	Gary, Ind	2,428,544	219,930	615,000		15,700	15,800	[1] 10,300	(1)	3,000	2,500
113	Pawtucket, R. I	1,960,301	365,288	599,741		138,720	856,896	828,117			28,779
114	Hoboken, N. J	4,672,980	189,435	1,215,000		65,865	1,089,916	820,000			269,916
115	Long Beach, Calif	4,011,556	136,548	2,609,633		3,097	2,446,929	2,335,910		1,884	109,135
116	Passaic, N. J	2,625,000	153,800	580,200		148,425					

[1] Value of electric-light system included with that of water-supply system.

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TABLE 21.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 492. 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. 48]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—con.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
117	Springfield, Ohio	$2,642,114	$20,000	$390,515	$22,000	$15,603	$1,732,656	$1,732,656			
118	Chester, Pa	3,008,000		275,000	71,184	12,090	301,000				$301,000
119	Hamtramck, Mich	2,590,621	10,000	9,809	59,025		946,775	946,775			
120	Altoona, Pa	3,264,500		66,000		139,940	2,290,000	2,270,000		$20,000	
121	Racine, Wis	2,396,000	200,000	800,000	10,000		1,720,858	1,608,358		5,000	107,500
122	Lansing, Mich	3,556,316	105,125	535,278	38,180	52,271	7,436,419	1,939,243	$5,401,767	34,580	60,829
123	New Britain, Conn	3,399,695		632,747	25,000	30,000	3,095,031	2,868,760			226,271
124	Mobile, Ala	971,583		1,140,000		23,000	4,527,000	1,850,000		12,000	2,665,000
125	Berkeley, Calif	4,096,998	254,000	301,000		45,008	106,700				106,700
126	Springfield, Ill	4,223,146	227,000	752,702	13,759	71,750	2,421,065	1,501,927	888,716		30,422
127	Holyoke, Mass	1,702,790		840,500		74,700	3,663,569	1,416,319	2,247,250		
128	Highland Park, Mich	4,207,534	288,117	2,269	118,877	5,000	1,827,250	1,826,422			828
129	Davenport, Iowa	3,294,166	350,050	1,715,939	5,945	81,122	1,278,356				1,278,356
130	Chattanooga, Tenn	2,092,022	185,319	1,100,000		130,980	1,054,857			100,000	954,857
131	Bethlehem, Pa	3,789,550		98,000		8,000	2,089,684	1,959,684		130,000	
132	Lincoln, Nebr	4,317,824	265,000	470,500		30,000	3,016,800	1,815,000	1,200,000		1,800
133	Niagara Falls, N. Y	3,089,711	150,000	80,841		225,890	2,356,367	2,279,901		76,266	200
134	Covington, Ky	1,205,339	150,000	900,000		5,700	3,512,087	3,424,087		50,000	38,000
135	Haverhill, Mass	1,375,875	65,625	496,550			2,008,836	2,004,136			4,700
136	Portsmouth, Va	1,131,000		130,000	10,000	71,900	3,360,966	2,883,819		247,000	230,147
137	Huntington, W. Va	3,523,140	402,500	413,500		15,500	89,000			48,000	41,000
138	East Orange, N. J	2,738,193	251,094	333,362		82,492	2,237,256	2,237,256			
139	Macon, Ga	852,000									
140	Wheeling, W. Va	1,233,750	177,000	163,700	47,915	2,395,196	1,444,500	1,306,500		105,000	33,000
141	Cicero, Ill	2,465,002	10,000	60,000			20,000	20,000			

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142	Roanoke, Va	1,581,168	24,770	324,999	28,991	72,575	254,069			253,194	875
143	Tampa, Fla	1,356,541	72,853	2,933,866		4,707	439,017				439,017
144	Lancaster, Pa	1,646,000		60,000	4,000		2,135,000	2,000,000		135,000	
145	Winston-Salem, N. C	1,842,870	30,408	31,927	2,875	5,261	1,873,489	1,717,776		86,611	69,102
146	Shreveport, La	1,983,000	266,285	1,249,322	14,350	166,500	2,588,170	2,136,465		1,750	449,955
147	Jackson, Mich	2,092,322	163,817	148,147	21,860	58,070	1,197,159	1,145,216			51,943
148	Augusta, Ga	936,000		150,440		86,223	3,895,132	1,697,054			2,198,078
149	Fresno, Calif	2,235,230	75,000	495,000	14,000	7,000	100,000				100,000
150	Quincy, Mass	2,635,290	230,000	158,532			1,729,000	1,671,500			57,500
151	Pasadena, Calif	3,544,825	276,616	936,179	4,190	157,350	4,090,029	2,235,838	1,340,504		513,687
152	Topeka, Kans	1,958,595	67,316	918,001	549,245		2,067,349	2,066,849			500
153	Atlantic City, N. J	5,442,225	125,000	1,882,935		318,757	2,676,723	2,619,347		57,376	
154	Kalamazoo, Mich	3,564,540	134,682	243,353	255,597	7,000	722,071	682,185			39,886
155	Lakewood, Ohio	5,115,000	75,000	536,568			7,600	7,600			
156	Malden, Mass	1,971,124	370,600	317,500		72,800	1,259,750	1,245,650			14,100
157	Charlotte, N. C	1,264,550	92,000	94,600			1,988,435	1,537,085			451,350

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

158	Cedar Rapids, Iowa	$3,710,405	$227,668	$633,541		$3,000	$1,521,438	$1,499,388		$20,000	$2,050
159	Wichita Falls, Tex	1,466,260	50,862	275,883		25,500	3,292,288	3,153,414			138,874
160	York, Pa	1,389,000	14,000	389,000		18,000					
161	Elmira, N. Y	1,418,850	153,476	200,148	$10,000		1,997,411	1,702,411			295,000
162	Newton, Mass	3,124,850	381,000	585,450	10,000	149,900	2,954,500	2,950,000			4,500
163	Bay City, Mich	3,500,000	150,000	262,000			3,167,899	2,550,842	$597,057		20,000
164	McKeesport, Pa	3,194,500		127,350	32,000	71,000	1,755,000	1,755,000			
165	New Castle, Pa	1,381,126		7,500		30,750	65,000				65,000
166	Decatur, Ill	1,849,587	160,000	300,000	135,000	21,000	2,650,000	2,650,000			
167	Oak Park, Ill	3,839,159	106,735	478,946	34,500		25,000	25,000			
168	Chelsea, Mass	2,307,250	132,000	399,509		53,850	216,900	216,900			
169	Kenosha, Wis	2,500,000	341,462	1,173,347	26,166	38,652	1,665,677	1,650,677			15,000
170	Hammond, Ind	4,000,000	52,000	461,000		22,000	1,743,719	1,743,719			
171	Galveston, Tex	1,266,000		257,864		18,489	2,259,538	2,234,068			25,470
172	Mount Vernon, N. Y	3,279,980	150,000	210,000		34,000	1,457,397	1,435,397			22,000
173	Beaumont, Tex	1,038,794		461,736		17,900	1,645,866	828,862			817,004
174	Woonsocket, R. I	598,521	420	35,120		11,608	1,407,440	1,407,440			
175	Pittsfield, Mass	2,435,650		448,300		128,875	2,591,934	2,590,284			1,650
176	Perth Amboy, N. J	1,316,008	70,000	211,000	245,000	40,000	3,339,238	3,232,247			106,991
177	Montgomery, Ala	1,238,536	95,500	510,308		163,082	2,871,810	2,659,543		113,411	98,856
178	Stockton, Calif	2,909,670	289,172	796,150			1,597,100				1,597,100
179	Medford, Mass	2,411,173	193,528	281,200		316,900	1,283,990	1,078,990			205,000
180	Lima, Ohio	3,133,000	48,500	221,200		19,472	2,388,875	2,372,050		16,200	625
181	Charleston, W. Va	3,256,762	15,500	150,119		550,000	100,000				100,000
182	Lexington, Ky	1,060,540	115,000	218,500	25,000	35,281	64,000			60,000	4,000

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TABLE 21.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 402. 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. 48]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—con.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
183	Greensboro, N. C	$1,316,312	$71,249	$142,204		$2,545	$1,018,321	$912,507		$74,856	$30,958
184	Pueblo, Colo	1,383,541	135,000	660,935	$1,755	51,217	2,241,333	1,901,911			339,422
185	Salem, Mass	1,548,135	201,000	241,100		15,000	2,856,300	2,682,000		35,000	139,300
186	Madison, Wis	1,691,274	161,211	944,040		15,162	2,132,945	1,833,831		54,221	244,893
187	Everett, Mass	2,383,037	181,116	145,750		3,000	513,745	474,240			39,505
188	Butte, Mont	1,235,551	252,754	49,410		136,050					
189	Fitchburg, Mass	1,467,125	205,000	482,150		476,500	1,405,475	1,394,450			11,025
190	East Chicago, Ind	1,772,837	74,818	400,000							
191	San Jose, Calif	2,159,596	116,181	647,437							
192	Williamsport, Pa	1,386,056	282,000	210,000	400						
193	West Hoboken, N. J	1,031,004	57,000	40,000							
194	Evanston, Ill	2,396,585	166,600	685,576	15,000	20,750	1,333,750	1,333,750			
195	Hamilton, Ohio	1,598,059	91,555	36,095			2,613,655	1,590,502	$1,023,153		
196	Brookline, Mass	2,550,900	349,400	2,234,700		55,000	1,275,100	1,269,100			6,000
197	Jamestown, N. Y	1,948,492		98,317	2,000		2,749,217	1,743,615	959,881	15,721	30,000
198	Springfield, Mo	1,318,154	85,955	145,676		71,264	12,350				12,350
199	Waco, Tex	1,683,533	75,500	714,902	17,851	5,700	1,567,987	1,499,152			68,835
200	Muskegon, Mich	1,656,034	493,814	150,000		37,430	1,310,351	1,260,251			50,100
201	Lorain, Ohio	2,427,812	35,000	257,900		61,000	591,800	550,800			41,000
202	Muncie, Ind	1,622,395	183,000	257,432		20,000	830,697				830,697
203	Pontiac, Mich	2,600,000		193,500		2,400	1,816,312	1,816,312			
204	Chicopee, Mass	1,123,795	140,000	27,800			1,407,589	939,542	443,470		24,577
205	Joliet, Ill	2,629,807	165,366	102,375		6,850	424,170	424,170			
206	Columbia, S. C	1,325,000		150,000	750	31,400	2,036,000	2,000,000			66,000
207	Superior, Wis	1,948,060	110,218	140,934		357,864	19,846			19,846	

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208	Dubuque, Iowa	2,000,000	163,000	268,000	20,967	121,000	1,162,841	1,156,191		4,000	2,650
209	Battle Creek, Mich	2,417,188	172,274	196,564		108,050	1,032,570	1,032,570			
210	Aurora, Ill	1,943,824	110,000	115,000	90,600		674,500	670,000		500	4,000
211	Waterloo, Iowa	1,664,900	260,000	512,000	6,000		1,106,391	1,106,391			
212	New Rochelle, N. Y	2,382,572	293,500	604,400		269,270	500				500
213	Stamford, Conn	2,115,002		760,316		47,583	60,000				60,000
214	Taunton, Mass	1,532,988	92,000	135,850		9,000	1,815,940	785,050	962,040		68,850
215	Council Bluffs, Iowa	1,055,548	217,295	1,043,000		35,000	1,660,500	1,650,000		10,000	500
216	Portsmouth, Ohio	2,189,370	142,600	274,000		5,950	1,579,255	1,176,700			402,555
217	Rock Island, Ill	1,424,714	156,000	343,000		6,128	943,475	943,475			
218	Poughkeepsie, N. Y	1,467,500	305,500	179,500		67,955	1,759,724	1,759,724			
219	Quincy, Ill	1,352,950	53,217	1,000,705		2,500	1,636,352	1,446,152		80,000	110,200
220	Austin, Tex	1,042,285		227,611			1,951,445	997,042	881,829		72,574
221	Auburn, N. Y	935,862		19,220	22,354		1,569,857	1,460,541			109,316
222	New Brunswick, N. J	2,095,800	200,000	316,000		51,800	1,261,027	1,254,527		6,500	
223	Easton, Pa	1,240,062	141,000	160,500	9,501	5,000					
224	Newport News, Va	661,646				7,596	320,218				320,218
225	Danville, Ill	878,397	131,748	196,831							
226	Ogden, Utah	1,563,600	50,000	280,000		25,000	1,345,253	1,327,253			18,000
227	Wilmington, N. C	910,196	6,500	75,000		51,186	1,112,276	1,052,421			59,855
228	Hazleton, Pa	1,386,485	170,000	11,000		1,920					
229	Orange, N. J	1,053,904		25,000	90,000		1,036,733	1,036,733			
230	Kokomo, Ind	1,217,600	120,000	415,000		35,000	600,000				600,000
231	Amsterdam, N. Y	1,401,100		15,353		3,400	1,276,400	1,276,400			
232	Petersburg, Va	776,500		612,500		44,700	2,026,500	1,688,000		185,000	153,500
233	Pensacola, Fla	786,511		458,000		15,300	2,236,421	428,421			1,808,000
234	Norristown, Pa	1,075,867		286,075	50,953	10,800	40,000			40,000	
235	Lewiston, Me	510,000	118,000	170,000	57,000		1,022,000	1,020,000			2,000
236	Oshkosh, Wis	2,906,704	250,000	1,324,800		25,000	1,148,668	973,668			175,000
237	Green Bay, Wis	1,555,475	183,764	339,257		79,700	1,000,027	999,751			276
238	Columbus, Ga	939,842	117,980	32,000		86,500	1,701,465	1,616,465		10,000	75,000
239	Watertown, N. Y	1,639,160	626,688	1,005,000		19,250	2,688,342	2,658,342			30,000
240	Moline, Ill	1,303,165	307,782	347,262			891,812	841,812			50,000
241	Sheboygan, Wis	3,450,000	135,000	57,000	8,000	101,000	1,092,506	1,019,506			73,000
242	Waltham, Mass	1,257,750	258,970	428,792	10,687	74,963	1,251,553	1,174,741			76,812
243	Newport, R. I	1,160,000	78,200	426,700		43,000	47,995				47,995
244	Muskogee, Okla	1,513,102	87,000	911,422	6,000	18,514	1,300,605	1,275,000			25,605
245	Newburgh, N. Y	1,673,325	57,500	220,000		36,500	1,885,000	1,880,000			5,000
246	La Crosse, Wis	1,738,307		325,604		6,795	1,149,444	1,114,069		28,500	6,875
247	Lynchburg, Va	901,772		125,405	34,832	55,599	2,105,290	1,955,693		122,050	27,547
248	Colorado Springs, Colo	1,278,924	122,314	2,319,606			4,353,557	3,558,695	228,881		565,981

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923

[This table is presented in two sections, the second section beginning on p. 428. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR									
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations					
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current		
									Revenue bonds and notes	Warrants	Obligations on private trust account
	Grand total	$5,580,433,653	$4,948,063,480	$394,878,771	$237,491,402	$4,861,768,302	$179,302,472	$251,010,587	$185,952,696	$57,442,374	$44,957,222
	Group I	3,338,988,479	3,086,476,366	119,596,394	132,915,719	2,951,796,148	130,162,652	94,452,309	106,649,290	32,872,010	23,056,070
	Group II	597,798,734	483,456,527	38,941,138	75,401,069	506,489,141	33,530,966	28,524,805	9,930,939	8,396,189	10,926,694
	Group III	875,667,888	764,505,303	96,030,000	15,132,585	765,434,876	4,099,128	62,550,212	28,453,234	9,443,805	5,686,633
	Group IV	480,834,581	380,536,709	92,932,715	7,365,157	401,044,459	9,076,559	35,698,514	27,203,494	4,610,956	3,200,599
	Group V	287,143,971	233,088,575	47,378,524	6,676,872	237,003,678	2,433,167	29,784,747	13,715,739	2,119,414	2,087,226
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$1,895,011,525	$1,895,011,525			$1,675,418,398	$128,038,800	$42,629,195	$28,702,500	$10,287,195	$9,935,437
2	Chicago, Ill	218,218,616	131,532,640	$18,818,134	$67,867,842	124,140,614	2,123,852	23,219,333	58,541,982	9,410,497	782,338
3	Philadelphia, Pa	267,864,543	243,855,456	23,997,887	11,200	263,951,516			9,969	3,895,632	7,426
4	Detroit, Mich	189,165,369	184,368,522		4,796,847	161,750,323		13,424,339	13,647,971		342,736
5	Cleveland, Ohio	156,000,420	108,938,002	32,539,972	14,522,446	144,767,808		9,918,146	442,320		872,146
6	St. Louis, Mo	23,227,704	20,206,123	3,021,581		22,683,000				288,532	256,172
7	Baltimore, Md	123,715,863	123,715,863			121,555,060			2,000,000		160,803
8	Boston, Mass	129,221,918	129,221,918			128,627,401					594,517
9	Los Angeles, Calif	103,579,006	65,940,494	24,740,937	12,897,575	92,841,281				2,818,503	7,919,222
10	Pittsburgh, Pa	93,262,034	47,268,572	16,477,883	29,515,579	89,559,430		3,367,334		267,501	67,769
11	San Francisco, Calif	73,683,788	73,683,788			70,623,200				1,927,207	1,133,381
12	Buffalo, N. Y	66,037,693	62,733,463		3,304,230	55,878,117		1,893,962	3,304,548	3,976,943	984,123

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

13	Milwaukee, Wis	$33,697,107	$28,632,572		$5,064,535	$31,218,174				$1,807,446	$671,487
14	Washington, D. C	5,075,682	5,075,682			4,589,250					486,432
15	Newark, N. J	78,295,903	61,592,290		16,703,613	66,567,151	$5,546,644	$2,790,000	$276,885	623,124	2,492,099
16	Minneapolis, Minn	57,084,316	50,057,362		7,026,954	46,824,600		9,668,483	137,900	77,128	376,205
17	Cincinnati, Ohio	113,168,882	93,217,778	$9,842,315	10,108,789	110,272,127		1,286,248		221,205	1,389,302
18	New Orleans, La	57,850,110	57,850,110			45,535,285	985,766	3,945,600	6,440,750	394,340	548,369
19	Kansas City, Mo	26,545,241	13,058,739	11,125,697	2,360,805	22,237,612	78,365	1,033,755	555,262	1,804,444	835,863
20	Indianapolis, Ind	30,125,701	13,568,827	8,488,000	8,068,874	28,080,653				188,582	1,856,466
21	Rochester, N. Y	46,966,679	46,678,932		287,747	31,217,880	3,320,090	8,997,750	2,187,500	560,344	683,205
22	Seattle, Wash	72,550,672	49,563,267	9,485,126	13,502,279	68,643,554		264,632	143,296	2,649,824	849,366
23	Jersey City, N. J	76,438,441	64,160,968		12,277,473	51,302,855	23,600,191	538,337	189,346	69,752	737,960

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

24	Portland, Oreg	$39,665,293	$34,895,221	$2,184,483	$2,585,589	$31,786,962	$7,425	$7,170,415	$11,231	$680,528	$8,732
25	Denver, Colo	24,201,212	19,586,494	4,614,718		19,141,100		3,912,000	32,998	850,242	264,872
26	Toledo, Ohio	36,314,801	26,121,457	10,193,344		33,910,588		1,779,919		547,475	76,819
27	Columbus, Ohio	40,762,432	33,133,301	7,629,131		33,367,947		6,782,000		242,423	370,062
28	Louisville, Ky	16,069,346	16,069,346			16,005,775				21,325	42,246
29	Providence, R. I	32,311,241	32,311,241			29,169,000			2,722,241		420,000
30	St. Paul, Minn	28,652,720	28,652,720			20,256,000	3,857,880	4,200,900	60,000	275,556	2,384
31	Oakland, Calif	12,778,805	7,069,735	5,695,420	13,650	11,764,780				898,339	115,686
32	Atlanta, Ga	13,416,765	13,416,765			11,878,000		1,285,500		247,705	5,560
33	Akron, Ohio	34,279,564	27,550,438	6,729,126		29,476,550		4,677,365			125,649
34	Omaha, Nebr	37,111,099	16,428,012	8,599,942	12,083,145	33,815,288		2,664,270		341,788	289,753
35	Birmingham, Ala	13,869,977	13,869,977			10,486,056		2,341,106	700,000	335,817	6,998
36	Worcester, Mass	13,902,269	13,902,269			11,999,600			1,100,000	429,347	373,322
37	Syracuse, N. Y	20,313,933	20,179,566		134,367	14,940,420		4,409,046	455,000	414,363	95,104
38	Richmond, Va	30,849,903	30,849,903			30,553,787	104,577				191,539
39	San Antonio, Tex	12,388,786	9,453,795	2,934,991		10,376,750			1,853,741	151,308	6,987
40	Dallas, Tex	14,292,736	14,292,736			13,765,850			353,311	168,313	5,262
41	New Haven, Conn	11,947,481	11,947,481			9,632,000			2,000,000	311,382	4,099
42	Memphis, Tenn	25,164,654	25,164,654			24,330,200		806,000	4,281		24,173
43	Dayton, Ohio	15,288,376	10,873,876	4,414,500		13,947,280		1,133,245		201,827	6,024
44	Norfolk, Va	33,977,574	33,977,574			32,384,500			1,200,000	354,179	38,895
45	Houston, Tex	18,654,033	16,318,148	2,335,885		18,443,536	3,676			106,256	100,565
46	Youngstown, Ohio	17,150,071	12,981,796	4,160,500	7,775	14,165,252		2,724,498	160,000	100,321	
47	Grand Rapids, Mich	9,505,728	6,185,032	3,320,696		7,562,700		1,422,300	155,000		365,728
48	Springfield, Mass	12,765,407	12,765,407			11,742,000			700,000	323,407	

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 428. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR									
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations					
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current		
									Revenue bonds and notes	Warrants	Obligations on private trust account
	GROUP III—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
49	Bridgeport, Conn	$11,704,606	$11,704,606			$11,036,000	$15,391		$650,000	$3,215	
50	Fort Worth, Tex	13,211,953	13,211,953			12,308,046			809,370	79,537	$15,000
51	Scranton, Pa	5,234,053	2,898,241	$2,335,812		4,598,000		$621,153		14,900	
52	Paterson, N. J	12,471,070	12,471,070			10,313,864		505,044	1,632,026		20,136
53	Hartford, Conn	17,202,661	12,737,735	4,464,926		16,539,426	23,481		630,500		9,254
54	Des Moines, Iowa	15,067,468	10,898,336	4,169,132		14,507,801			98,664	122,240	338,763
55	New Bedford, Mass	16,654,758	16,654,758			14,440,000	26,735		1,010,000	791,132	386,891
56	Trenton, N. J	12,071,937	12,071,937			9,769,720		915,155	1,387,062		
57	Salt Lake City, Utah	12,223,666	8,600,365	3,623,301		9,838,200		1,791,422	500,000	56,226	37,818
58	Camden, N. J	12,674,815	12,674,815			10,583,625		885,000	1,199,500		6,690
59	Nashville, Tenn	12,266,200	12,266,200			11,413,500	3,700	649,000	200,000		
60	Fall River, Mass	11,398,300	11,398,300			10,898,300			500,000		
61	Albany, N. Y	13,039,734	12,872,962		$166,772	11,841,267		899,510		193,590	105,367
62	Wilmington, Del	10,343,733	10,343,733			10,210,950	26,263			104,245	2,275
63	Kansas City, Kans	14,081,323	12,019,138	2,062,185		10,338,912		3,428,853		207,789	105,769
64	Lowell, Mass	7,302,743	7,302,743			6,003,960			1,100,000		198,783
65	Flint, Mich	11,239,938	6,869,938	4,370,000		9,999,639		477,318	165,000	31,535	566,446
66	Erie, Pa	8,018,338	4,907,238	3,111,100		7,202,068		760,779		33,635	21,856
67	Cambridge, Mass	11,405,376	11,405,376			10,409,450	30,000		800,000		165,926
68	Reading, Pa	4,331,307	2,679,507	1,651,800		4,260,300		51,100			19,907

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69	Yonkers, N. Y	19,349,692	19,349,692			13,136,603		1,536,000	4,628,000		49,089
70	Duluth, Minn	10,535,360	7,691,277	2,844,083		9,412,375		789,000	169,083	8,061	156,841
71	Spokane, Wash	7,624,701	5,550,606	2,074,095		7,331,042			59,908	194,250	39,501
72	Elizabeth, N. J	7,195,657	7,195,657			3,984,513		2,679,966	527,699		3,479
73	Utica, N. Y	6,510,571	6,376,080		134,491	5,410,193		950,248		134,491	15,639
74	Lynn, Mass	7,067,844	7,067,844			5,862,400			850,000		355,444
75	Tacoma, Wash	8,738,759	8,035,105	696,858	6,796	8,320,035			28,619	332,072	58,033
76	Jacksonville, Fla	11,067,119	9,253,147	1,813,972		10,562,766		302,100		134,986	67,267

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

77	Oklahoma City, Okla	$15,110,568	$9,376,927	$5,733,641		$13,800,827	$199,742		$545,150	$475,092	$89,757
78	Canton, Ohio	14,204,343	8,156,703	6,047,640		12,828,526		$1,288,983		37,360	49,474
79	Somerville, Mass	2,343,792	2,343,792			1,743,500			600,000		292
80	Schenectady, N. Y	7,725,001	7,725,001			6,620,700		347,962	665,202	40,178	50,959
81	Waterbury, Conn	13,251,070	13,251,070			11,138,000			1,970,000	143,070	
82	Tulsa, Okla	11,550,245	7,592,761	3,957,484		10,399,454	75,733		931,785	89,542	53,731
83	Lawrence, Mass	6,081,975	6,081,975			5,164,560			700,000		217,415
84	Fort Wayne, Ind	3,108,340	1,046,340	2,062,000		2,969,000			16,662		122,678
85	El Paso, Tex	8,227,944	8,227,944			6,954,000			151,023	1,069,451	53,470
86	Evansville, Ind	4,076,737	2,305,037	1,771,700		3,990,300					86,437
87	Savannah, Ga	4,710,507	4,318,177	392,330		3,974,995		266,033	302,835	92,568	74,076
88	Knoxville, Tenn	11,809,282	11,809,282			8,031,446		594,488	3,183,348		
89	Allentown, Pa	3,640,624	1,287,824	2,352,800		3,474,800		16,500	142,000		7,324
90	San Diego, Calif	13,386,355	11,713,629	1,672,726		13,218,751				167,604	
91	Bayonne, N. J	12,577,554	12,577,554			9,697,310		290,210	2,588,496		1,538
92	Manchester, N. H	6,377,929	6,377,929			5,922,000					455,929
93	Harrisburg, Pa	5,915,470	3,673,970	2,241,500		5,555,400		141,500	185,000	33,570	
94	Peoria, Ill	2,057,767	1,191,388	821,215	$45,164	1,196,790		525,489	327,575	7,913	
95	Wichita, Kans	7,944,640	5,592,351	2,352,289		4,371,115	34,133	3,477,676		61,324	392
96	St. Joseph, Mo	2,453,755	1,459,731	994,024		2,399,863	8,225			39,764	5,903
97	Sioux City, Iowa	3,147,724	1,388,724	1,759,000		2,749,000			360,938		37,786
98	South Bend, Ind	4,399,640	2,007,640	2,392,000		4,100,677			170,000		128,963
99	Wilkes-Barre, Pa	3,014,077	2,340,577	673,500		2,524,500	235,501	204,300		49,776	
100	Binghamton, N. Y	3,684,037	3,684,037			3,371,150		112,000	31,000	120,087	49,800
101	Portland, Me	10,214,709	5,162,760		5,051,949	9,902,198	250,080		36,500		25,931

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 428. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR									
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations					
			corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current		
									Revenue bonds and notes	Warrants	Obligations on private trust account
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
102	Rockford, Ill	$4,603,809	$2,980,942	$1,528,500	$94,367	$1,616,980		$1,537,593	$1,412,787	$36,449	
103	Troy, N. Y	6,971,308	6,736,168	113,207	121,933	5,425,157		1,286,000	1,584	236,144	$22,423
104	Charleston, S. C	10,032,709	9,582,709	450,000		9,911,458				107,526	13,725
105	Little Rock, Ark	3,416,557	1,554,474	622,267	1,239,816	476,986	$1,554,474	1,231,950	151,281	1,866	
106	Johnstown, Pa	5,376,803	3,226,803	2,150,000		5,372,500				4,303	
107	Sacramento, Calif	11,471,506	6,559,375	4,912,131		11,249,000	51,500			36,901	134,105
108	East St. Louis, Ill	3,580,951	2,023,663	892,329	664,959	2,545,660		662,805	372,110		376
109	Brockton, Mass	5,952,797	5,952,797			4,718,000			1,200,000		34,797
110	Terre Haute, Ind	2,261,384	1,336,384	925,000		2,244,000					17,384
111	Saginaw, Mich	5,139,759	2,849,179	2,290,580		3,411,500		1,650,500		24,621	53,138
112	Gary, Ind	2,192,787	997,838	1,194,949		2,095,000				18,949	78,838
113	Pawtucket, R. I	8,224,092	8,224,092			6,625,000	1,247,000		125,000	99,863	127,229
114	Hoboken, N. J	14,130,498	14,130,498			7,233,659	2,662,828	2,554,114	1,659,411		20,486
115	Long Beach, Calif	5,983,946	3,397,202	2,586,744		5,823,814				136,271	23,861
116	Passaic, N. J	6,541,262	6,541,262			4,340,250		852,000	1,349,012		
117	Springfield, Ohio	4,341,880	2,559,702	1,782,178		3,571,580		631,529	130,548	1,732	6,491
118	Chester, Pa	4,219,038	2,274,500	1,944,538		3,872,500		279,500	60,000	7,038	
119	Hamtramck, Mich	3,957,642	1,489,142	2,478,500		3,689,441		182,340	75,000	20,761	100
120	Altoona, Pa	3,765,055	2,210,055	1,555,000		3,233,500	134,821	361,400		398	34,936
121	Racine, Wis	3,704,421	3,704,421			3,682,100					22,321

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122	Lansing, Mich	6,991,710	6,991,710			4,604,700		2,204,100		108,564	74,346
123	New Britain, Conn	5,352,723	5,352,723			5,049,000	6,156		222,900	4,138	70,529
124	Mobile, Ala	3,840,280	3,624,880	215,400		3,276,615	15,000	250,300	295,240	3,120	5
125	Berkeley, Calif	3,391,035	1,131,923	2,259,112		3,317,972				48,323	24,740
126	Springfield, Ill	2,885,347	2,085,794	745,265	54,288	1,675,150	2,595	458,176	566,135	144,036	39,255
127	Holyoke, Mass	4,596,638	4,596,638			3,795,000			800,000		1,638
128	Highland Park, Mich	7,012,408	3,917,408	3,095,000		6,361,026		531,890	118,000		1,492
129	Davenport, Iowa	2,611,972	1,588,972	1,023,000		2,591,500			6,124	1,330	13,018
130	Chattanooga, Tenn	6,732,190	6,732,190			6,189,900		240,756	300,117		1,417
131	Bethlehem, Pa	7,276,608	4,065,708	3,210,900		7,152,900			108,719	8,104	6,885
132	Lincoln, Nebr	4,410,361	1,836,922	2,484,758	88,681	2,979,388		1,052,420	340,351	27,889	10,313
133	Niagara Falls, N. Y	9,158,596	9,158,596			9,141,499			1,000		16,097
134	Covington, Ky	3,280,354	2,716,062	564,292		2,932,400		36,164	223,425	84,035	4,330
135	Haverhill, Mass	1,637,000	1,637,000			1,487,000			150,000		
136	Portsmouth, Va	7,350,900	7,350,900			6,990,600			360,000		300
137	Huntington, W. Va	2,218,426	803,426	1,415,000		2,217,500				926	
138	East Orange, N. J	7,648,857	7,648,857			4,891,745		1,857,444	897,252		2,416
139	Macon, Ga	2,196,539	1,698,693	497,846		2,144,568			20,412	31,329	230
140	Wheeling, W. Va	4,100,671	4,016,547	84,124		3,915,800		178,000		4,124	2,747
141	Cicero, Ill	2,887,454	1,851,046	1,032,408	4,000	887,291		1,765,446	130,160	104,557	
142	Roanoke, Va	4,937,164	4,937,164			4,684,500	39,271			210,265	3,128
143	Tampa, Fla	4,784,085	3,862,219	921,866		4,670,525				91,597	21,963
144	Lancaster, Pa	2,014,000	714,000	1,300,000		1,844,000			170,000		
145	Winston-Salem, N. C	9,696,070	9,696,070			6,463,000	51,000	2,713,597	300,000	168,473	
146	Shreveport, La	5,324,143	4,156,156	1,167,987		4,881,987			250,422	93,783	97,951
147	Jackson, Mich	3,760,473	2,980,299	780,174		2,799,278		777,988	78,995	59,969	44,243
148	Augusta, Ga	3,743,119	3,707,119	36,000		3,343,000		254,525	120,000		25,594
149	Fresno, Calif	3,154,435	818,000	2,336,435		3,154,435					
150	Quincy, Mass	4,100,974	4,100,974			2,915,350			1,100,000		85,624
151	Pasadena, Calif	5,451,480	3,044,040	2,407,440		5,424,440					27,040
152	Topeka, Kans	3,141,456	2,787,020	354,436		2,278,136		696,333		163,616	3,371
153	Atlantic City, N. J	15,843,157	15,843,157			12,692,000	2,508,500		550,000	92,657	
154	Kalamazoo, Mich	3,555,272	1,579,772	1,975,500		2,382,087		923,036	10,000		240,149
155	Lakewood, Ohio	9,381,314	5,005,314	4,376,000		7,509,920		1,738,767	31,042		101,585
156	Malden, Mass	3,322,029	3,322,029			2,762,500			400,000		159,529
157	Charlotte, N. C	6,153,052	6,153,052			4,400,800		1,524,700	208,953		18,599

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 428. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR									
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations					
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current		
									Revenue bonds and notes	Warrants	Obligations on private trust account
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000										
158	Cedar Rapids, Iowa	$3,108,151	$1,501,816	$1,606,335		$3,076,953			$16,077	$14,198	$923
159	Wichita Falls, Tex	8,918,015	3,072,074	1,345,941	$4,500,000	8,859,941	$1,230		16,905	28,039	11,900
160	York, Pa	1,594,977	1,219,400	375,577		1,503,500	7,500	$23,900	60,000	77	
161	Elmira, N. Y	4,060,609	4,060,609			3,856,000			52,585	18,308	133,716
162	Newton, Mass	5,171,863	5,171,863			4,550,000			450,000	171,863	
163	Bay City, Mich	5,424,800	2,977,300	2,447,500		5,075,500		296,800	52,500		
164	McKeesport, Pa	2,458,514	1,256,514	1,202,000		2,196,000		209,043	50,446		3,025
165	New Castle, Pa	2,504,295	869,295	1,635,000		2,342,000		148,950		13,345	
166	Decatur, Ill	2,627,000	2,048,233	578,767		1,369,465		781,053	391,800	84,135	547
167	Oak Park, Ill	4,103,986	2,641,967	1,191,019	271,000	1,919,138		1,798,474	375,006		11,368
168	Chelsea, Mass	3,718,600	3,718,600			2,963,600			755,000		
169	Kenosha, Wis	2,349,249	2,349,249			2,301,000	3,000			6,372	38,877
170	Hammond, Ind	2,398,666	1,275,281	1,123,385		2,158,000			145,385		95,281
171	Galveston, Tex	5,359,776	5,359,776			5,318,000				32,995	8,781
172	Mount Vernon, N. Y	8,414,907	6,737,857	1,677,050		8,047,967		259,876	79,217		27,847
173	Beaumont, Tex	4,710,170	4,710,170			4,450,469			167,500	85,566	6,635
174	Woonsocket, R. I	7,891,026	7,891,026			7,538,000			250,000	56,459	46,567
175	Pittsfield, Mass	2,785,477	2,785,477			2,683,475			100,000		2,002
176	Perth Amboy, N. J	6,412,382	6,412,382			3,704,040	1,394,200	545,500	764,019		4,623
177	Montgomery, Ala	5,022,034	5,022,034			3,606,000		915,350	414,830	85,854	

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178	Stockton, Calif	3,685,646	2,062,310	1,623,336		3,647,636				29,698	8,312
179	Medford, Mass	2,952,101	2,952,101			2,282,250			600,000		69,851
180	Lima, Ohio	7,996,863	6,793,552	1,203,311		4,908,300		3,073,599		13,764	1,200
181	Charleston, W. Va	3,169,293	1,782,176	1,387,117		3,162,700				6,593	
182	Lexington, Ky	2,575,838	2,475,738	100,100		2,297,670		200,551	77,482		135
183	Greensboro, N. C	3,673,166	3,673,166			2,132,000	600,000	845,000	96,166		
184	Pueblo, Colo	5,196,280	4,470,715	725,565		2,902,700		1,948,300	277,455	65,968	1,857
185	Salem, Mass	2,758,783	2,758,783			2,317,500			400,000		41,283
186	Madison, Wis	4,732,718	4,732,718			3,607,500	11,000	1,613,800			100,418
187	Everett, Mass	2,621,764	2,621,764			2,368,590			206,000		47,174
188	Butte, Mont	2,697,170	2,402,787	294,383		1,868,207		424,940	372,207	31,516	300
189	Fitchburg, Mass	3,078,534	3,078,534			2,492,800			500,000		85,734
190	East Chicago, Ind	1,294,081	777,081	517,000		1,232,065					62,016
191	San Jose, Calif	1,545,386	611,816	933,570		1,501,270				18,780	25,336
192	Williamsport, Pa	1,319,123	593,623	725,500		1,225,400		84,200		9,523	
193	West Hoboken, N. J	2,461,223	2,461,223			1,381,319		736,581	342,000		1,323
194	Evanston, Ill	2,304,252	1,229,652	1,069,600	5,000	1,307,000		954,652	42,600		
195	Hamilton, Ohio	5,605,693	4,857,837	747,856		4,166,783		1,255,486	92,972	58,734	31,718
196	Brookline, Mass	1,431,732	1,431,732			1,375,805					55,927
197	Jamestown, N. Y	3,831,653	2,170,852	1,659,000	1,801	3,462,633		356,746	1,801		10,473
198	Springfield, Mo	746,718	157,738	588,980		737,748					8,970
199	Waco, Tex	3,585,625	3,585,625			3,498,500			72,825	2,615	11,685
200	Muskegon, Mich	3,520,514	2,656,880	863,634		2,700,887		784,450	8,334		26,843
201	Lorain, Ohio	6,121,788	4,202,539	1,919,249		4,744,658		1,117,924	207,468	31,623	20,115
202	Muncie, Ind	1,441,661	481,661	960,000		1,376,678	6,265		10,150		48,568
203	Pontiac, Mich	4,813,055	3,223,055	1,590,000		4,313,250		262,000	140,000		97,805
204	Chicopee, Mass	1,780,786	1,780,786			1,499,200	5,175		200,000		76,411
205	Joliet, Ill	2,315,799	1,516,019	799,780		965,280		1,296,200	25,000	28,337	982
206	Columbia, S. C	3,706,562	2,993,562	713,000		2,637,000		245,000	824,268		294
207	Superior, Wis	2,132,361	2,132,361			2,103,750		11,675	14,324	2,612	
208	Dubuque, Iowa	2,878,103	1,638,453	1,239,650		2,295,000		435,600	132,918	11,956	2,629
209	Battle Creek, Mich	1,538,400	1,105,000	433,400		754,400		784,000			
210	Aurora, Ill	1,473,908	1,057,774	416,134		877,134		568,100	26,842	1,832	
211	Waterloo, Iowa	3,038,985	1,346,761	1,692,224		2,744,296			252,757		41,932
212	New Rochelle, N. Y	5,193,865	5,193,865			4,056,451		457,322	525,000	136,850	18,242
213	Stamford, Conn	3,347,975	1,450,000		1,897,975	3,025,075	200,000		92,800	15,129	14,971
214	Taunton, Mass	3,672,063	3,672,063			3,270,500			250,000	62,539	89,024
215	Council Bluffs, Iowa	1,700,005	1,196,873	503,132		1,457,132	569		225,620		16,684
216	Portsmouth, Ohio	3,619,060	2,373,508	1,245,552		3,143,381	168,639	277,000	3,454	26,286	300
217	Rock Island, Ill	1,492,610	1,092,585	400,025		470,500		795,100	224,000	1,557	1,453

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 428. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR									
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations					
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current		
									Revenue bonds and notes	Warrants	Obligations on private trust account
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
218	Poughkeepsie, N. Y	$3,366,633	$3,366,633			$2,417,050		$883,531	$56,666		$9,386
219	Quincy, Ill	988,525	806,025	$182,500		231,500		549,000		$161,080	46,945
220	Austin, Tex	2,717,869	2,249,152	468,717		2,458,500			255,346	4,023	
221	Auburn, N. Y	1,413,606	1,413,606			800,573		451,058	81,432	27,871	52,672
222	New Brunswick, N. J	4,013,367	4,013,367			2,958,682		150,000	863,546	41,139	
223	Easton, Pa	1,747,291	754,991	992,300		1,661,242			81,000		5,049
224	Newport News, Va	3,305,382	3,305,382			2,891,667				413,648	67
225	Danville, Ill	1,443,093	682,975	760,118		1,211,865	$1,808	90,287	67,611	71,522	
226	Ogden, Utah	4,826,481	3,858,481	968,000		3,096,000	16,575	1,670,233	80	25,250	18,343
227	Wilmington, N. C	3,394,284	2,661,145	733,089		3,064,952		200,000	129,282		
228	Hazleton, Pa	1,787,500	997,500	790,000		1,787,500					
229	Orange, N. J	3,252,763	3,252,763			2,355,675		224,481	669,265		3,342
230	Kokomo, Ind	719,720	296,720	423,000		701,200					18,520
231	Amsterdam, N. Y	1,462,108	877,362	583,650	$1,096	1,381,650		68,353		1,096	11,009
232	Petersburg, Va	3,969,500	3,969,500			3,964,000					5,500
233	Pensacola, Fla	3,046,072	2,359,975	686,097		2,799,819	5,244	135,500	73,702	31,807	
234	Norristown, Pa	1,296,495	345,495	951,000		1,273,500	705		22,290		
235	Lewiston, Me	1,303,850	1,303,850			1,187,000			116,500		350
236	Oshkosh, Wis	1,679,449	1,679,449			1,592,000			51,011	7,933	28,505

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237	Green Bay, Wis	2,915,512	2,915,512			2,878,400			21,000	16,112	
238	Columbus, Ga	1,477,530	1,477,530			1,477,500					30
239	Watertown, N. Y	2,541,411	2,541,411			2,438,635		78,291		5,712	18,773
240	Moline, Ill	1,383,276	1,050,043	333,233		446,836	2,000	791,300	95,649	39,736	7,755
241	Sheboygan, Wis	1,293,269	1,293,269			1,134,000		109,550		26,812	22,907
242	Waltham, Mass	1,514,518	1,514,518			1,393,000					121,518
243	Newport, R. I	2,248,967	2,248,967			2,025,500			150,000		73,467
244	Muskogee, Okla	4,757,960	3,225,305	1,532,655		4,424,934	9,257		285,784		37,985
245	Newburgh, N. Y	1,760,744	1,760,744			1,335,978		207,968	209,838		6,960
246	La Crosse, Wis	2,248,593	2,248,593			2,144,000		101,023		466	3,104
247	Lynchburg, Va	3,637,687	3,637,687			3,532,800			100,000		4,887
248	Colorado Springs, Colo	3,544,927	3,104,434	440,493		2,707,724		567,000	24	92,084	178,095

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 418. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	Grand total	$4,479,642,382	$1,100,791,271	$142.46	$4,097,928,969	$104.61	$1,482,504,684	$37.85	$3,876,379,508	$98.96	$326,825,251	$74,505,408	$252,319,843
	Group I	2,402,970,968	936,017,511	192.91	2,351,301,565	135.85	987,686,914	57.06	2,170,196,383	125.39	175,066,185	62,196,261	112,869,924
	Group II	546,948,496	50,850,238	140.78	470,920,317	110.90	126,878,417	29.88	459,213,251	108.14	26,354,972	2,921,564	23,433,408
	Group III	800,188,987	75,478,901	104.34	662,892,038	78.99	212,775,850	25.35	662,629,847	78.96	70,374,305	4,043,748	66,330,557
	Group IV	457,625,249	23,209,332	86.01	380,684,463	68.10	100,150,118	17.91	370,350,560	66.25	34,838,057	4,421,224	30,416,833
	Group V	271,908,682	15,235,289	79.00	232,130,586	63.86	55,013,385	15.14	213,989,467	58.87	20,191,732	922,611	19,269,121
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$1,185,643,674	$709,367,851	$319.69	$1,296,668,175	$218.75	$598,343,350	$100.94	$1,105,336,446	$186.47	$89,423,738	$51,025,895	$38,397,843
2	Chicago, Ill.	178,461,930	39,756,686	75.59	211,908,521	73.40	6,310,095	2.19	126,151,114	43.70	2,707,393	[3] 630,638	3,338,031
3	Philadelphia, Pa.	205,486,803	62,377,740	139.31	191,768,496	99.73	76,096,047	39.58	201,888,762	105.00	13,630,450	7,167,564	6,462,886
4	Detroit, Mich.	175,362,341	13,803,028	189.99	133,167,254	133.75	55,998,115	56.24	149,968,823	150.62	29,262,724	2,310,950	26,951,774
5	Cleveland, Ohio	142,329,667	13,670,753	175.57	114,515,409	128.88	41,485,011	46.69	123,935,590	139.49	12,843,984	3,331,851	9,512,133
6	St. Louis, Mo.	16,899,884	6,327,820	29.14	20,602,408	25.84	2,625,296	3.29	12,976,209	16.28	[3] 284,000	915,919	[3] 1,199,919
7	Baltimore, Md.	94,791,663	28,924,200	159.93	85,331,978	110.31	38,383,885	49.62	87,316,792	112.87	3,239,181	[3] 3,279,074	6,518,255
8	Boston, Mass.	88,254,528	40,967,390	167.62	86,310,218	111.96	42,911,700	55.66	86,665,089	112.42	2,050,600	63,420	1,987,180
9	Los Angeles, Calif.	100,979,066	2,599,940	157.48	44,675,018	67.92	58,903,988	89.56	82,039,023	124.73	14,538,105	624,953	13,913,152
10	Pittsburgh, Pa.	85,096,024	8,166,010	150.33	83,504,534	134.61	9,757,500	15.73	77,821,581	125.44	4,640,752	1,303,767	3,336,985
11	San Francisco, Calif.	71,764,488	1,919,300	137.88	32,054,876	59.98	41,628,912	77.90	68,475,257	128.13	[3] 2,638,700	[3] 56,213	[3] 2,582,487
12	Buffalo, N. Y.	57,900,900	8,136,793	124.03	50,794,678	95.40	15,243,015	28.63	47,621,697	89.44	5,651,958	[3] 582,133	6,234,091

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

13	Milwaukee, Wis	$33,398,107	$299,000	$69.54	$33,307,107	$68.73	$390,000	$0.80	$30,812,688	$63.58	$1,520,328	$405,486	$1,114,842
14	Washington, D. C	5,075,682		10.79	5,075,682	10.79			162,319	0.35	[3] 130,450	[3] 149,444	18,994
15	Newark, N. J	65,394,237	12,901,666	178.47	61,237,903	139.59	17,058,000	38.88	58,084,957	132.40	4,714,102	[3] 696,871	5,410,973
16	Minneapolis, Minn	54,325,406	2,758,910	139.53	55,229,316	134.99	1,855,000	4.53	42,301,193	103.39	5,799,307	722,575	5,076,732
17	Cincinnati, Ohio	90,145,427	23,023,455	278.48	98,189,652	241.62	14,979,230	36.86	80,332,054	197.67	2,091,777	3,111,608	[3] 1,019,831
18	New Orleans, La	56,682,670	1,167,440	142.99	43,758,566	108.16	14,091,544	34.83	45,142,353	111.58	[3] 274,771	[3] 2,069,307	1,794,536
19	Kansas City, Mo	25,885,414	659,827	76.59	23,106,019	66.67	3,439,222	9.92	15,402,565	44.44	737,568	787,920	[3] 50,352
20	Indianapolis, Ind	30,125.701		87.90	30,125.701	87.90			26,628,364	77.70	2,180,161	20,881	2,159,280
21	Rochester, N. Y	46,330,379	636,300	147.28	34,793,581	109.11	12,173,098	38.17	29,996,158	94,06	1,915,160	707,413	1,207,747
22	Seattle, Wash	72,008,767	541,905	230.09	26,926,504	85.40	45,624,168	144.70	67,540,827	214.20	895,232	212,642	682,590
23	Jersey City, N. J	67,576,706	8,861,735	247.35	59,170,286	191.47	17,268,155	55.88	62,809,773	203.25	6,906,558	[3] 131,339	7,037,897

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

24	Portland, Oreg	$36,155,442	$3,509,851	$145.16	$16,645,486	$60.92	$23,019,807	$84.24	$28,688,274	$104.99	$3,627,138	$445,276	$3,181,862
25	Denver, Colo	23,444,212	757,000	88.96	9,427,007	34.65	14,774,205	54.31	18,884,749	69.42	2,157,500	[3] 275,330	2,432,830
26	Toledo, Ohio	31,900,777	4,414,024	134.83	33,886,801	125.82	2,428,000	9.01	28,681,612	106.49	2,565,931	407,381	2,158,550
27	Columbus, Ohio	29,767,566	10,994,856	156.13	31,336,370	120.03	9,426,062	36.10	21,762,778	83.36	1,088,756	1,011,926	76,830
28	Louisville, Ky	15,928,346	141,000	62.43	14,949,858	58.08	1,119,488	4.35	13,713,177	53.27	1,594,762	211,623	1,383,139
29	Providence, R. I	19,063,000	13,248,241	133.50	22,574,741	93.27	9,736,500	40.23	16,597,197	68.57	2,897,000	85,418	2,811,582
30	St. Paul, Minn	23,903,470	4,749,250	118.45	19,587,840	80.98	9,064,880	37.48	18,401,943	76.08	2,507,700	690,186	1,817,514
31	Oakland, Calif	12,778,805		53.99	10,455,888	44.18	2,322,917	9.81	11,450,855	48.38	[3] 458,735	[3] 141,782	[3] 316,953
32	Atlanta, Ga	11,264,765	2,152,000	60.17	10,221,265	45.84	3,195,500	14.33	9,836,050	44.12	3,884,000	187,000	3,697,000
33	Akron, Ohio	32,732,518	1,547,046	164.46	23,226,165	111.43	11,053,399	53.03	27,323,780	131.09	4,072,480	50,395	4,022,085
34	Omaha, Nebr	36,112,493	998,606	181.58	24,837,434	121.52	12,273,665	60.05	31,327,782	153.28	2,769,000	[3] 528,416	3,297,416
35	Birmingham, Ala	13,719,477	150,500	71.25	12,864,977	66.08	1,005,000	5.16	10,157,237	52.17	786,512	[3] 38,748	825,260
36	Worcester, Mass	10,919,269	2,983,000	72.54	8,706,169	45.43	5,196,100	27.11	7,685,619	40.11	1,201,600	[3] 308,802	1,510,402
37	Syracuse, N. Y	20,313,933		110.10	16,113,933	87.33	4,200,000	22.76	14,940,420	80.97	1,064,918		1,064,918
38	Richmond, Va	26,226,503	4,623,400	170.19	24,299,773	134.06	6,550,130	36.14	24,237,884	133.71	4,971,827	655,026	4,316,801
39	San Antonio, Tex	11,895,036	493,750	68.51	11,740,786	64.93	648,000	3.58	8,715,222	48.19	795,750	204,969	590,781
40	Dallas, Tex	13,818,736	474,000	82.29	12,014,659	69.17	2,278,077	13.12	12,222,341	70.37	435,400	[3] 60,367	495,767
41	New Haven, Conn	11,839,481	108,000	69.07	11,927,481	69.07	20,000	0.12	9,083,713	52.52	[3] 76,000	188,435	[3] 264,435
42	Memphis, Tenn	25,164,654		147.97	16,912,654	99.45	8,252,000	48.52	22,926,485	134.81	3,974,686	105,816	3,868,870
43	Dayton, Ohio	13,014,749	2,273,627	92.36	13,021,293	78.66	2,267,083	13.70	11,362,471	68.64	824,005	251,918	572,087
44	Norfolk, Va	32,344,074	1,633,500	213.58	19,405,145	121.98	14,572,429	91.60	30,296,215	190.44	4,528,500	[3] 844,231	5,372,731
45	Houston, Tex	16,227,057	2,426,976	120.22	14,615,533	94.19	4,038,500	26.03	15,443,123	99.52	423,751	267,431	156,320
46	Youngstown, Ohio	14,732,115	2,417,956	114.00	14,981,871	99.59	2,168,200	14.41	11,536,686	76.69	1,067,550	396,878	670,672
47	Grand Rapids, Mich	9,174,928	330,800	65.94	7,409,728	51.40	2,096,000	14.54	6,934,258	48.10	1,251,000	22,564	1,228,436
48	Springfield, Mass	12,425,407	340,000	88.72	10,810,823	75.14	1,954,584	13.58	11,048,607	76.79	838,500	[3] 271,395	1,109,895

[1] Sinking, public trust, and investment funds.

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

[3] Decrease.

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 418. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
49	Bridgeport, Conn	$11,310,215	$394,391	$81.53	$11,704,606	$81.53			$10,584,171	$73.73	$6,000	$24,695	[3] $18,695
50	Fort Worth, Tex	12,665,053	546,900	93.25	9,005,313	63.56	$4,205,640	$29.69	11,010,815	77.72	3,706,311	219,684	3,486,627
51	Scranton, Pa	5,072,053	162,000	37.22	5,234,053	37.22			4,037,916	28.71	1,230,000	108,381	1,121,619
52	Paterson, N. J	11,571,070	900,000	89.35	12,451,070	89.20	20,000	0.14	8,129,581	58.24	203,500	4,017	199,483
53	Hartford, Conn	16,820,180	382,481	124.62	12,927,661	93.65	4,275,000	30.97	14,715,735	106.61	930,480	54,456	876,024
54	Des Moines, Iowa	14,975,321	92,147	109.32	10,824,052	78.53	4,243,416	30.79	14,197,319	103.01	1,016,857	64,440	952,417
55	New Bedford, Mass	16,469,758	185,000	128.25	14,042,758	108.14	2,612,000	20.11	12,240,788	94.26	37,000	[3] 10,332	47,332
56	Trenton, N. J	10,222,326	1,849,611	94.76	10,992,937	86.29	1,079,000	8.47	6,903,414	54.19	2,941,000	7,814	2,933,186
57	Salt Lake City, Utah	12,090,666	133,000	96.83	9,402,271	74.48	2,821,395	22.35	9,640,306	76.36	[3] 46,300	107,012	[3] 153,312
58	Camden, N. J	10,065,240	2,609,575	102.09	10,620,665	85.54	2,054,150	16.54	7,854,990	63.27	1,029,595	120,973	908,622
59	Nashville, Tenn	12,222,500	43,700	100.03	10,976,200	89.51	1,290,000	10.52	10,745,288	87.63	272,000	117,243	154,757
60	Fall River, Mass	10,885,300	513,000	94.27	10,036,300	83.00	1,362,000	11.26	8,183,288	67.68	859,000	[3] 218,692	1,077,692
61	Albany, N. Y	12,440,825	598,909	111.09	11,069,684	94.31	1,970,050	16.78	10,657,621	90.80	2,653,983	[3] 23,980	2,677,963
62	Wilmington, Del	10,071,933	271,800	88.67	6,485,797	55.60	3,857,936	33.07	9,987,122	85.62	771,554	62,919	708,635
63	Kansas City, Kans	13,647,667	433,656	121.62	9,430,758	81.45	4,650,565	40.17	9,781,222	84.48	1,325,766	94,365	1,231,401
64	Lowell, Mass	7,302,743		63.45	7,048,993	61.25	253,750	2.20	5,779,212	50.22	119,270	13,548	105,722
65	Flint, Mich	11,239,938		99.62	9,179,536	81.36	2,060,402	18.26	9,929,519	88.01	[3] 220,140	[3] 59,694	[3] 160,446
66	Erie, Pa	7,673,838	344,500	71.23	7,607,827	67.58	410,511	3.65	6,701,888	59.53	273,229	33,487	239,742
67	Cambridge, Mass	9,750,026	1,655,350	102.69	9,905,876	89.19	1,499,500	13.50	6,362,020	57.28	317,750	85,727	403,477
68	Reading, Pa	4,051,007	280,300	39.05	3,927,307	35.41	404,000	3.64	3,733,965	33.66	[3] 17,400	[3] 53,113	35,713

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69	Yonkers, N. Y	18,931,879	417,813	179.96	16,353,592	152.10	2,996,100	27.87	13,136,603	122.18	692,843	[3] 18	692,861
70	Duluth, Minn	10,182,360	353,000	99.12	6,864,142	64.58	3,671,218	34.54	9,305,193	87.55	603,500	[3] 223,431	826,931
71	Spokane, Wash	7,250,767	373,934	72.91	5,580,649	53.37	2,044,052	19.55	5,810,567	55.56	[3] 187,314	308,389	[3] 495,703
72	Elizabeth, N. J	6,425,876	769,781	69.22	7,139,657	68.69	56,000	0.54	3,265,773	31.42	490,449	375,204	[3] 115,245
73	Utica, N. Y	6,423,294	87,277	62.93	6,354,021	61.42	156,550	1.51	5,307,811	51.30	851,753	[3] 27,343	879,096
74	Lynn, Mass	7,063,194	4,650	68.83	5,129,750	49.96	1,938,094	18.87	4,997,612	48.67	908,920	20,587	888,333
75	Tacoma, Wash	7,672,026	1,066,733	85.90	3,504,764	34.45	5,233,995	51.45	6,906,025	67.89	[3] 455,777	192,404	[3] 648,181
76	Jacksonville, Fla	10,825,119	242,000	110.62	7,118,119	71.15	3,949,000	39.47	9,465,605	94.61	1,266,945	103,289	1,163,656

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

77	Oklahoma City, Okla	$13,859,764	$1,250,804	$151.47	$10,988,423	$110.15	$4,122,145	$41.32	$10,886,140	$109.12	$1,862,136	$262,150	$1,599,986
78	Canton, Ohio	12,660,643	1,543,709	143.12	12,111,906	122.04	2,092,437	21.08	10,917,800	110.01	126,119	453,670	[3] 327,551
79	Somerville, Mass	2,343,792		23.72	2,343,792	23.72			1,743,500	17.65	284,500		284,500
80	Schenectady, N. Y	7,477,635	247,366	78.21	7,625,001	77.20	100,000	1.01	6,484,175	65.65	[3] 181,741	[3] 57,552	[3] 124,189
81	Waterbury, Conn	13,069,070	182,000	134.65	9,861,070	106.20	3,390,000	34.45	10,893,516	110.69	1,565,000	24,484	1,540,516
82	Tulsa, Okla	10,917,889	632,356	118.12	7,041,611	72.01	4,508,634	46.11	8,575,589	87.70	3,058,710	520,106	2,538,604
83	Lawrence, Mass	5,958,915	123,060	62.51	5,925,975	60.91	156,000	1.60	4,872,599	50.08	378,230	[3] 596,582	974,812
84	Fort Wayne, Ind	3,095,340	13,000	33.18	2,841,627	30.34	266,713	2.85	2,899,369	30.95	[3] 50,000	22,226	[3] 72,226
85	El Paso, Tex	7,819,944	408,000	88.39	6,318,371	67.87	1,909,573	20.51	6,031,832	64.80	[3] 56,000	16,991	[3] 72,991
86	Evansville, Ind	3,966,737	110,000	45.01	3,279,737	36.21	797,000	8.80	3,885,083	42.90	1,252,300	40,296	1,212,004
87	Savannah, Ga	4,710,507		52.66	4,392,007	49.10	318,500	3.56	3,779,995	42.26	[3] 50,000	84,500	[3] 134,500
88	Knoxville, Tenn	11,809,282		134.13	10,051,282	114.16	1,758,000	19.97	7,661,883	87.02	5,273	367,705	[3] 362,432
89	Allentown, Pa	3,500,624	140,000	41.69	3,502,724	40.11	137,900	1.58	3,142,835	35.99	[3] 149,200	[3] 15,121	[3] 134,079
90	San Diego, Calif	13,375,355	11,000	153.64	4,060,521	46.61	9,325,834	107.04	12,493,761	143.40	722,346	26,455	695,891
91	Bayonne, N. J	11,020,746	1,556,808	149.03	8,387,122	99.38	4,190,432	49.65	7,997,709	94.76	[3] 107,284	111,711	[3] 218,995
92	Manchester, N. H	6,230,929	147,000	78.37	5,848,487	71.86	529,442	6.51	5,715,290	70.23	1,122,000	13,181	1,108,819
93	Harrisburg, Pa	5,644,270	271,200	72.91	4,197,970	51.74	1,717,500	21.17	5,319,889	65.57	865,500	[3] 29,981	865,481
94	Peoria, Ill	1,866,887	190,880	25.83	2,057,767	25.83			1,105,356	13.87	[3] 116,040	[3] 5,084	[3] 110,956
95	Wichita, Kans	7,842,070	102,570	100.23	7,424,640	93.67	520,000	6.56	4,128,459	52.09	[3] 97,095	120,997	[3] 218,092
96	St. Joseph, Mo	2,391,253	62,502	31.38	2,453,755	31.38			2,104,884	26.92	1,079,825	166,126	913,699
97	Sioux City, Iowa	3,092,309	55,415	40.43	3,047,724	39.15	100,000	1.28	2,646,031	33.99	65,000	[3] 5,976	70,976
98	South Bend, Ind	4,399,640		57.24	3,429,057	44.61	970,583	12.63	3,908,245	50.85	568,079	47,950	520,129
99	Wilkes-Barre, Pa	3,004,577	9,500	39.52	3,014,077	39.52			2,705,476	35.48	189,901	376	189,525
100	Binghamton, N. Y	3,517,187	166,850	50.18	3,684,037	50.18			3,212,562	43.76	280,423	973	279,450
101	Portland, Me	9,807,345	407,364	139.68	5,377,720	73.54	4,836,989	66.14	8,709,774	119.10	317,734	200,128	117,606

[1] Sinking, public trust, and investment funds.

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

[3] Decrease.

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 418. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
102	Rockford, Ill	$4,445,571	$158,238	$63.57	$4,178,809	$57.70	$425,000	$5.87	$1,616,980	$22.33	$68,910		$68,910
103	Troy, N. Y	6,933,358	37,950	96.81	4,029,714	55.96	2,941,594	40.85	5,274,262	73.24	318,063	$10,665	307,398
104	Charleston, S. C	9,354,209	678,500	140.82	5,819,526	81.68	4,213,183	59.14	9,704,582	136.21	1,455,500	46,063	1,409,437
105	Little Rock, Ark	3,416,557		48.18	3,416,557	48.18			2,031,460	28.65	214,607		214,607
106	Johnstown, Pa	5,376,803		76.85	5,376,803	76.85			4,700,413	67.18	720,000	120,478	599,522
107	Sacramento, Calif	11,237,331	234,175	164.00	7,821,421	111.81	3,650,085	52.18	11,101,329	158.70	1,311,535	[3] 20,810	1,332,345
108	East St. Louis, Ill	3,580,951		51.36	3,580,951	51.36			2,441,672	35.02	38,125	24,797	13,328
109	Brockton, Mass	5,682,197	270,600	85.59	4,289,797	61.68	1,663,000	23.91	4,101,044	58.96	[3] 74,200	23,285	[3] 97,485
110	Terre Haute, Ind	2,261,384		32.57	2,261,384	32.57			2,154,289	31.02	39,000	12,243	26,757
111	Saginaw, Mich	4,790,759	349,000	74.31	4,340,759	62.76	799,000	11.55	3,280,689	47.43	186,500	35,079	151,421
112	Gary, Ind	2,175,475	17,312	31.75	2,178,287	31.54	14,500	0.21	2,016,123	29.20	406,000	[3] 45,527	451,527
113	Pawtucket, R. I	6,680,092	1,544,000	119.54	6,919,092	100.57	1,305,000	18.97	5,985,490	87.00	4,000	[3] 295,262	299,262
114	Hoboken, N. J	13,582,059	548,439	207.30	13,751,498	201.74	379,000	5.56	8,609,729	126.31	413,000	116,906	296,094
115	Long Beach, Calif	5,983,946		88.96	4,733,976	70.37	1,249,970	18.58	5,565,337	82.73	365,303	11,032	354,271
116	Passaic, N. J	5,724,112	817,150	97.47	6,541,262	97.47			3,542,435	52.78	[3] 93,000	71,889	[3] 164,889
117	Springfield, Ohio	4,087,030	254,850	65.93	3,996,250	60.68	345,630	5.25	3,186,045	48.38	[3] 25,418	62,454	[3] 87,872
118	Chester, Pa	4,055,538	163,500	65.21	4,191,538	64.79	27,500	0.43	2,841,340	43.92	679,000	240,208	438,792
119	Hamtramck, Mich	3,892,642	75,000	61.35	3,606,642	55.77	361,000	5.58	3,575,347	55.29	541,287	114,094	427,193
120	Altoona, Pa	3,358,734	406,321	58.41	2,983,329	46.28	781,726	12.13	2,706,666	41.99	439,000	70,633	368,367
121	Racine, Wis	3,574,421	130,000	57.53	2,615,016	40.61	1,089,405	16.92	3,682,100	57.18	[3] 191,722		[3] 191,722

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122	Lansing, Mich	6,991,716		108.83	2,965,610	46.16	4,026,100	62.67	4,387,923	68.30	1,186,740	98,094	1,088,646
123	New Britain, Conn	5,131,723	221,000	84.06	4,178,723	65.62	1,174,000	18.44	4,415,424	69.34	652,000	75,630	576,370
124	Mobile, Ala	3,840,280		60.35	2,333,280	36.66	1,507,000	23.68	3,192,468	50.17	19,481	[3] 14,032	33,513
125	Berkeley, Calif	3,391,035		54.53	3,330,938	53.56	60,097	0.97	3,252,230	52.29	[3] 114,274	[2] 24,057	[3] 90,217
126	Springfield, Ill	2,885,347		47.14	2,250,288	36.77	635,059	10.38	1,596,591	26.09	[3] 99,815	61,073	[3] 160,888
127	Holyoke, Mass	4,448,138	148,500	75.26	2,995,638	49.05	1,601,000	26.21	3,554,411	58.20	296,000	12,545	283,455
128	Highland Park, Mich	5,978,493	1,033,915	115.78	5,645,782	93.22	1,366,626	22.56	4,994,976	82.47	374,000	271,515	102,485
129	Davenport, Iowa	2,611,972		43.32	2,319,848	38.48	292,124	4.85	2,415,005	40.06	119,000	113,951	5,049
130	Chattanooga, Tenn	6,732,190		112.20	5,887,190	98.12	845,000	14.08	6,089,387	101.49	[3] 25,050	10,387	[3] 35,437
131	Bethlehem, Pa	6,875,608	401,000	122.03	5,496,608	92.18	1,780,000	29.85	6,279,516	105.31	354,496	231,817	122,679
132	Lincoln, Nebr	4,410,361		75.52	4,093,091	70.09	317,270	5.43	2,493,355	42.70	887,380	[3] 55,863	943,243
133	Niagara Falls, N. Y	9,158,596		157.68	7,625,566	131.29	1,533,030	26.39	9,141,499	157.39	709,487		709,487
134	Covington, Ky	3,280,354		56.68	1,611,554	27.84	1,668,800	28.83	2,843,259	49.13	[3] 90,100	[3] 25,337	[3] 64,763
135	Haverhill, Mass	1,397,000	240,000	28.52	1,502,000	26.16	135,000	2.35	1,094,420	19.06	21,000	22,448	[3] 1,448
136	Portsmouth, Va	7,188,715	162,185	128.20	4,390,900	76.58	2,960,000	51.62	6,341,338	110.59	154,900	441,578	[3] 286,678
137	Huntington, W. Va	2,218,426		38.90	2,208,426	38.73	10,000	0.18	1,853,807	32.51	55,000	[3] 89,274	144,274
138	East Orange, N. J	6,477,907	1,170,950	135.14	6,112,857	108.00	1,536,000	27.14	3,748,527	66.23	[3] 84,000	90,098	[3] 174,098
139	Macon, Ga	2,079,403	117,136	38.99	1,340,196	23.79	856,343	15.20	2,028,382	36.01	98,000	[3] 105,666	203,666
140	Wheeling, W. Va	4,100,671		72.96	2,100,671	37.37	2,000,000	35.58	3,235,009	68.23	1,948,100	61,511	1,886,589
141	Cicero, Ill	2,887,454		51.59	2,714,542	48.50	172,912	3.09	887,291	15.85	293,242		293,242
142	Roanoke, Va	4,588,164	349,000	88.95	4,737,164	85.35	200,000	3.60	4,319,676	77.83	33,500	62,541	[3] 29,041
143	Tampa, Fla	4,157,500	626,585	86.50	4,184,085	75.65	600,000	10.85	3,597,927	65.05	628,500	105,136	523,364
144	Lancaster, Pa	1,977,200	36,800	36.67	1,819,000	33.12	195,000	3.55	1,749,585	31.85	271,000	15,638	255,362
145	Winston-Salem, N. C	9,504,070	192,000	176.66	7,984,675	145.48	1,711,395	31.18	6,291,493	114.63	1,333,000	21,669	1,311,331
146	Shreveport, La	5,321,143	3,000	97.53	4,006,027	73.38	1,318,116	24.15	4,704,670	86.18	650,182	13,882	636,300
147	Jackson, Mich	3,581,478	178,995	69.02	3,220,929	59.12	539,544	9.90	2,799,278	51.38	107,040		107,040
148	Augusta, Ga	3,524,919	218,200	68.98	2,701,119	49.78	1,042,000	19.20	3,008,472	55.44	[3] 159,000	[3] 51,941	[3] 107,059
149	Fresno, Calif	3,154,435		58.32	3,154,435	58.32			3,055,265	56.49	[3] 47,435	800	[3] 48,235
150	Quincy, Mass	4,098,974	2,000	76.84	3,737,759	70.04	363,215	6.81	2,915,350	54.63	26,500		26,500
151	Pasadena, Calif	5,451,480		103.69	3,457,631	65.76	1,993,849	37.92	5,081,595	96.65	2,015,664	135,053	1,880,611
152	Topeka, Kans	2,901,608	239,848	59.77	1,974,734	37.57	1,166,722	22.20	1,697,806	32.31	45,872	119,879	[3] 74,007
153	Atlantic City, N. J	11,812,657	4,030,500	302.64	12,218,157	233.40	3,625,000	69.25	11,108,055	212.19	1,399,000	345,027	1,053,973
154	Kalamazoo, Mich	3,419,724	135,548	68.70	3,490,690	67.45	64,582	1.25	2,340,474	45.23	327,821	[3] 10,650	338,471
155	Lakewood, Ohio	9,005,554	375,760	182.86	9,293,208	181.14	88,106	1.72	6,849,140	133.50	736,420	168,786	567,634
156	Malden, Mass	3,312,029	10,000	65.40	3,262,029	64.22	60,000	1.18	2,082,376	40.99	344,800	[3] 84,274	429,074
157	Charlotte, N. C	6,153,052		122.96	4,440,099	88.73	1,712,953	34.23	4,365,496	87.24	648,400	35,304	613,096

[1] Sinking, public trust, and investment funds.

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 418. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000												
158	Cedar Rapids, Iowa	$3,088,651	$19,500	$63.20	$2,568,656	$52.23	$539,495	$10.97	$2,990,661	$60.81	$631,483	$85,197	$546,286
159	Wichita Falls, Tex	8,904,515	13,500	181.81	3,393,146	69.17	5,524,869	112.63	8,305,696	169.32	1,093,166	88,726	1,004,440
160	York, Pa	1,515,977	79,000	32.88	1,594,977	32.88			1,161,383	23.94	[3] 73,500	8,431	[3] 81,931
161	Elmira, N. Y	4,018,109	42,500	83.98	2,785,609	57.61	1,275,000	26.37	3,856,000	79.75	[3] 109,500		[3] 109,500
162	Newton, Mass	4,288,363	883,500	107.07	4,726,863	97.85	445,000	9.21	3,060,662	63.36	90,500	[3] 63,448	153,948
163	Bay City, Mich	5,063,000	361,800	112.33	3,147,800	65.18	2,277,000	47.15	4,575,050	94.74	972,500	144,367	828,133
164	McKeesport, Pa	2,216,203	242,311	50.95	2,180,514	45.19	278,000	5.76	1,791,526	37.13	[3] 53,000	31,553	[3] 84,553
165	New Castle, Pa	2,504,295		52.11	2,504,295	52.11			2,210,348	45.99	405,000	41,316	363,684
166	Decatur, Ill	2,601,030	25,970	54.96	1,768,971	37.01	858,029	17.95	975,631	20.41	[3] 87,206	114,389	[3] 201,595
167	Oak Park, Ill	4,070,486	33,500	86.92	3,935,086	83.34	168,900	3.58	1,919,138	40.65	[3] 29,495		[3] 29,495
168	Chelsea, Mass	2,875,911	842,689	79.03	3,716,600	78.99	2,000	0.04	2,137,411	45.43	271,400	60,893	210,507
169	Kenosha, Wis	2,284,579	64,670	50.35	1,941,249	41.60	408,000	8.74	2,304,000	49.37	510,500		510,500
170	Hammond, Ind	2,398,666		51.46	1,628,666	34.94	770,000	16.52	2,139,702	45.91	326,702	[3] 1,337	328,039
171	Galveston, Tex	5,258,776	101,000	115.26	5,127,276	110.26	232,500	5.00	4,631,011	99.59	72,000	[3] 122,720	194,720
172	Mount Vernon, N. Y	8,228,990	185,917	182.26	6,696,907	145.05	1,718,000	37.21	7,294,605	157.99	181,167	261,468	[3] 80,301
173	Beaumont, Tex	4,327,170	383,000	102.62	3,015,131	65.69	1,695,039	36.93	3,679,057	80.16	1,651,635	134,824	1,516,811
174	Woonsocket, R. I	6,183,026	1,708,000	173.69	7,226,459	159.06	664,567	14.63	5,553,670	122.24	617,000	[3] 124,338	741,338
175	Pittsfield, Mass	2,785,477		61.57	1,753,727	38.77	1,031,750	22.81	2,683,475	59.32	[3] 19,675		[3] 19,675
176	Perth Amboy, N. J	5,696,742	715,640	141.99	4,009,182	88.77	2,403,200	53.21	4,343,735	96.18	221,800	[3] 93,532	315,332
177	Montgomery, Ala	5,022,034		111.33	4,037,034	89.50	985,000	21.84	3,606,000	79.94	[3] 50,000		[3] 50,000

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178	Stockton, Calif.	3,685,646		82.09	3,685,646	82.09			3,515,546	78.30	[3] 118,647	7,449	[2] 126,096
179	Medford, Mass.	2,877,201	74,900	65.92	2,847,250	63.58	104,851	2.34	2,002,813	44.72	194,200	[3] 56,314	250,514
180	Lima, Ohio	7,557,246	439,617	178.67	6,743,933	150.68	1,252,930	27.99	4,405,937	98.44	844,680	88,374	756,306
181	Charleston, W. Va.	2,857,093	312,200	70.84	3,169,293	70.84			2,274,712	50.84	373,500	[3] 35,333	408,833
182	Lexington, Ky.	2,335,417	240,421	58.98	2,575,838	58.98			1,860,799	42.61	[3] 58,400	26,854	[3] 85,254
183	Greensboro, N. C.	3,503,166	170,000	84.39	2,995,166	68.81	678,000	15.58	2,543,724	58.44	1,325,000	93,674	1,231,326
184	Pueblo, Colo.	5,085,280	111,000	119.40	3,783,184	86.93	1,413,096	32.47	2,700,941	62.06	157,950	16,606	141,344
185	Salem, Mass.	2,743,895	14,888	64.87	2,236,017	52.58	522,766	12.29	2,311,315	54.35	[3] 135,500	1,238	[3] 136,738
186	Madison, Wis.	4,470,476	232,242	111.31	4,090,718	96.21	642,000	15.10	2,512,226	59.08	111,300	40,902	70,398
187	Everett, Mass.	2,355,864	265,900	61.67	2,551,764	60.03	70,000	1.65	2,044,463	48.09	396,366	[3] 170,639	567,005
188	Butte, Mont.	2,626,803	70,367	63.83	2,697,170	63.83			1,736,825	42.28	[3] 57,322	[3] 14,805	[3] 42,517
189	Fitchburg, Mass.	2,939,534	109,000	73.03	2,637,634	62.57	440,900	10.46	2,430,724	57.66	34,400	[3] 201,665	236,065
190	East Chicago, Ind.	1,244,081	50,000	30.75	1,294,081	30.75			1,126,836	26.78	[3] 55,000	[3] 10,422	[3] 44,578
191	San Jose, Calif.	1,489,636	55,750	36.88	1,545,386	36.88			1,493,971	35.65	[3] 69,455	244	[3] 69,699
192	Williamsport, Pa.	1,309,123	10,000	31.59	1,319,123	31.59			1,051,398	25.18	78,500	36,799	41,701
193	West Hoboken, N. J.	2,187,823	273,400	58.94	2,461,223	58.94			902,180	21.60	17,000	28,592	[3] 11,592
194	Evanston, Ill.	2,309,252	4,000	55.57	2,125,209	51.23	179,043	4.32	1,307,000	31.52	671,400		671,400
195	Hamilton, Ohio	5,432,857	172,836	135.21	3,630,976	87.58	1,974,717	47.63	3,943,593	95.12	741,967	52,380	689,587
196	Brookline, Mass.	1,431,732		34.64	1,250,932	30.23	180,800	4.37	1,375,805	33.28	70,509		70,509
197	Jamestown, N. Y.	3,798,153	33,500	93.43	2,780,153	67.79	1,051,500	25.64	3,462,633	84.43	695,418		695,418
198	Springfield, Mo.	746,718		18.21	746,718	18.21			677,371	16.52	112,486	43,834	68,652
199	Waco, Tex.	3,568,625	17,000	87.55	2,766,383	67.55	819,242	20.00	2,768,302	67.59	386,000	30,552	355,448
200	Muskegon, Mich.	3,395,514	125,000	86.46	2,971,514	72.98	549,000	13.48	2,698,829	65.54	22,832	21,058	1,804
201	Lorain, Ohio	5,753,688	338,100	151.05	5,254,288	129.65	[4] 867,500	21.41	4,316,909	106.52	[3] 37,897	79,446	[3] 117,343
202	Muncie, Ind.	1,441,661		35.75	1,406,661	34.89	35,000	0.87	1,323,457	32.82	[3] 3,735	22,477	[3] 26,212
203	Pontiac, Mich.	4,728,055	85,000	120.22	3,434,055	85.78	1,379,000	34.45	4,003,632	100.01	[3] 158,750	31,362	[3] 190,112
204	Chicopee, Mass.	1,775,786	5,000	44.50	1,549,536	38.72	231,250	5.78	1,504,375	37.59	8,775		8,775
205	Joliet, Ill.	2,220,899	94,900	58.18	2,157,579	54.21	158,220	3.98	965,280	24.25	[3] 21,380		[3] 21,380
206	Columbia, S. C.	3,639,562	37,000	93.39	2,970,562	74.85	736,000	18.54	2,470,311	62.24	220,000	28,732	191,268
207	Superior, Wis.	2,064,661	67,700	53.75	2,132,361	53.75			2,095,996	52.83	[3] 39,200	5,257	[3] 44,457
208	Dubuque, Iowa	2,878,103		73.19	2,787,787	70.89	90,316	2.30	2,295,000	58.36	928,000		928,000
209	Battle Creek, Mich.	1,538,400		39.19	1,538,400	39.19			751,925	19.16	[3] 38,475	[3] 112	[3] 38,363
210	Aurora, Ill.	1,328,603	145,300	37.74	961,729	24.63	512,179	13.12	829,402	21.24	118,935	938	117,997
211	Waterloo, Iowa	3,038,985		78.06	2,577,354	66.20	461,631	11.86	2,682,687	68.91	4,018	15,914	[3] 11,896
212	New Rochelle, N. Y.	5,013,865	180,000	133.66	5,193,865	133.66			4,056,451	104.39	644,080		644,080
213	Stamford, Conn.	3,347,975		86.64	3,335,975	86.33	12,000	0.31	2,595,985	67.18	[3] 78,289	[3] 25,565	[3] 52,724
214	Taunton, Mass.	3,512,663	159,400	96.26	2,172,185	56.94	1,499,878	39.32	2,483,764	65.11	518,600	[3] 1,933	520,533
215	Council Bluffs, Iowa	1,690,005	10,000	44.61	1,111,005	29.15	589,000	15.46	1,454,316	38.16	[3] 68,330	[3] 3,277	[3] 65,053
216	Portsmouth, Ohio	3,382,942	236,118	96.13	2,662,472	70.72	956,588	25.41	3,070,404	81.56	305,520	24,883	280,637
217	Rock Island, Ill.	1,487,610	5,000	39.67	1,413,762	37.58	78,848	2.10	468,085	12.44	[3] 11,500	55	[3] 11,555

[1] Sinking, public trust, and investment funds.

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

[3] Decrease.

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TABLE 22.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 418. 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. 49]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
		The public	City funds with investments [1]		General departments and municipal service enterprises		Public service enterprises and investments						
					Total	Per capita	Total	Per capita					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
218	Poughkeepsie, N. Y.	$3,303,268	$63,365	$89.67	$2,392,133	$63.71	$974,500	$25.96	$2,372,965	$63.20	[3] $50,010	[3] $13,460	[3] $36,550
219	Quincy, Ill.	988,525		26.38	985,411	26.29	3,114	0.08	231,500	6.18	54,500		54,500
220	Austin, Tex.	2,667,869	50,000	74.09	1,702,400	46.41	1,015,469	27.68	2,456,250	66.96	[3] 106,500	2,250	[3] 108,750
221	Auburn, N. Y.	1,338,061	75,545	38.56	1,075,606	29.34	338,000	9.22	747,479	20.39	6,518	[3] 5,778	12,296
222	New Brunswick, N. J.	3,507,185	506,182	111.20	3,615,925	100.19	397,442	11.01	2,390,305	66.23	[3] 311,000	[3] 190,902	[3] 120,098
223	Easton, Pa.	1,649,541	97,750	48.92	1,747,291	48.92			1,479,594	41.42	222,700	25,479	197,221
224	Newport News, Va.	3,283,382	22,000	92.86	3,005,382	84.43	300,000	8.43	2,580,414	72.49	999,667	103,458	896,209
225	Danville, Ill.	1,406,293	36,800	40.77	1,443,093	40.77			1,213,673	34.28	629,461		629,461
226	Ogden, Utah	4,826,481		136.38	4,123,879	116.52	702,602	19.85	3,088,238	87.26	232,600	16,981	215,619
227	Wilmington, N. C.	3,374,984	19,250	96.08	2,644,234	74.85	750,000	21.23	2,977,914	84.30	195,726	16,535	179,191
228	Hazleton, Pa.	1,787,500		51.46	1,787,500	51.46			1,762,675	50.74	142,500	5,882	136,618
229	Orange, N. J.	2,455,395	797,368	93.93	2,780,763	80.30	472,000	13.63	1,679,632	48.50	[3] 152,800	[3] 43,976	[3] 108,824
230	Kokomo, Ind.	719,720		20.82	719,720	20.82			686,361	19.86	105,905	14,354	91,551
231	Amsterdam, N. Y.	1,462,108		42.58	1,084,108	31.57	378,000	11.01	1,310,281	38.16	223,000	6,341	216,659
232	Petersburg, Va.	3,200,500	769,000	116.96	3,439,500	101.34	530,000	15.62	3,020,304	88.99	300,000	67,828	232,172
233	Pensacola, Fla.	2,984,632	61,440	89.76	2,292,072	67.54	754,000	22.22	2,615,854	77.08	14,549	[3] 23,337	37,886
234	Norristown, Pa.	1,295,790	705	38.22	1,296,495	38.22			1,098,758	32.39	467,835	14,637	453,198
235	Lewiston, Me.	1,303,850		39.14	644,850	19.36	659,000	19.78	1,187,000	35.63	[3] 10,000		[3] 10,000
236	Oshkosh, Wis.	1,551,949	127,500	50.59	949,449	28.60	730,000	21.99	1,592,000	47.96	36,000		36,000

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237	Green Bay, Wis	2,902,262	13,250	88.08	1,916,512	57.90	999,000	30.18	2,878,400	86.96	513,050		513,050
238	Columbus, Ga	1,442,530	35,000	44.69	1,162,530	35.16	315,000	9.53	1,441,722	43.61	[3] 46,000	3,011	[3] 49,011
239	Watertown, N. Y	2,487,912	53,499	77.27	1,807,411	54.95	734,000	22.32	2,399,597	72.96	377,400	39,038	338,362
240	Moline, Ill	1,360,976	22,300	42.80	1,238,696	38.32	144,580	4.47	448,243	13.87	[3] 44,667	[3] 13,835	[3] 30,832
241	Sheboygan, Wis	1,143,619	149,650	40.11	1,130,269	35.05	163,000	5.06	1,134,000	35.17	262,000		262,000
242	Waltham, Mass	1,497,518	17,000	47.25	1,464,518	45.69	50,000	1.56	1,323,326	41.29	453,500	[3] 33,679	487,179
243	Newport, R. I	2,248,967		71.68	2,248,967	71.68			1,642,103	52.34	[3] 211,000	[3] 129,561	[3] 81,439
244	Muskogee, Okla	3,379,431	1,378,529	151.95	3,534,591	112.88	1,223,369	39.07	2,640,255	84.32	[3] 20,203	160,859	[3] 181,062
245	Newburgh, N. Y	1,760,744		56.28	881,013	28.16	879,731	28.12	1,177,390	37.63	461,790	17,740	444,050
246	La Crosse, Wis	1,895,993	352,600	73.92	1,667,593	54.82	581,000	19.10	1,571,350	51.65	602,000	59,000	543,000
247	Lynchburg, Va	3,011,687	626,000	120.13	2,032,214	67.11	1,605,473	53.02	2,383,423	78.71		101,612	[3] 101,612
248	Colorado Springs, Colo	3,492,407	52,520	117.75	1,993,426	66.22	1,551,501	51.54	2,703,777	89.81	191,148	[3] 21,210	212,358

[1] Sinking, public trust, and investment funds.

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

[3] Decrease.

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TABLE 23.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1923

[This table is presented in two sections, the second section beginning on p. 446. 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. 53]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	Grand total	[2]$5,292,081,361	$2,346,310,262	$63,137,382	$53,534,466	$350,265,998	$541,047,830	$56,187,303	$678,903,860	$19,424,163	$137,483,811
	Group I	[3]3,176,411,109	929,988,723	31,426,060	27,099,146	155,244,094	241,231,378	35,224,244	186,043,688	13,983,018	68,306,813
	Group II	[4]568,544,912	306,495,538	10,540,761	5,548,849	36,372,089	45,733,168	10,147,692	91,386,164	1,906,950	23,569,270
	Group III	832,084,216	590,611,922	13,063,849	10,955,388	90,023,355	131,811,963	6,603,185	185,811,731	2,437,500	26,398,225
	Group IV	445,819,532	323,791,132	4,819,532	7,137,732	44,899,766	69,586,155	3,295,849	137,929,021	748,750	13,615,793
	Group V	269,221,592	195,422,947	3,287,180	2,793,351	23,726,694	52,685,166	916,333	77,733,256	347,945	5,593,710
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y.[5]	$1,846,086,393									
2	Chicago, Ill	149,483,799	$136,109,811	$1,889,000	$906,500	$31,138,236	$43,855,767	$3,921,340	$214,000		$16,514,200
3	Philadelphia, Pa	263,951,516	185,446,547	5,609,544	6,300,804	23,139,756	49,284,275	9,547,318	28,587,000	$5,739,318	14,950,259
4	Detroit, Mich	175,174,662	119,676,547	2,818,952	3,472,000	33,041,000	6,272,840	3,587,000	36,767,000	2,477,000	7,980,000
5	Cleveland, Ohio	154,685,954	113,332,863	3,994,680	2,838,096	9,298,370	35,531,309	5,948,000	28,595,972	3,956,000	7,352,000
6	St. Louis, Mo	22,683,000	17,023,000		360,000		3,942,000	1,100,000	3,000,000		
7	Baltimore, Md	121,555,060	83,243,426	2,500,000	1,384,892	28,907,487	22,843,203	645,000	10,109,640		1,971,114
8	Boston, Mass	128,627,401	85,620,701	2,405,500	2,457,000	21,942,500	27,653,901	1,825,500	15,875,000	378,500	12,018,800
9	Los Angeles, Calif	92,841,281	34,682,365	42,000	2,573,000	1,089,226	3,143,843		24,779,576	487,000	100,000
10	Pittsburgh, Pa	92,926,764	82,528,344	3,045,830	1,134,600	2,210,100	40,236,816	2,212,356	16,209,900		2,480,500
11	San Francisco, Calif	70,623,200	29,712,200	8,050,000	4,290,000	3,200,000	243,000	1,902,000	6,880,000	848,200	748,000
12	Buffalo, N. Y	57,772,079	42,612,919	1,070,554	1,382,254	1,277,419	8,224,424	4,535,130	14,965,000	97,000	4,191,940

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

13	Milwaukee, Wis	$31,218,174	$29,043,174		$507,850	$9,320,980	$6,243,650	$1,506,272	$6,433,662	$78,000	$2,037,500
14	Washington, D. C	4,589,250									
15	Newark, N. J	74,903,795	49,226,359	$3,750,258	1,183,000	4,864,000	4,742,214	4,670,124	14,392,980	350,000	4,592,874
16	Minneapolis, Minn	56,493,083	53,638,083	1,369,500	358,000	2,930,000	8,537,275	1,141,567	18,024,000	320,000	3,660,798
17	Cincinnati, Ohio [5]	111,558,375									
18	New Orleans, La	50,466,651	20,985,423	757,950	230,509	9,037,474	4,739,780	134,800	1,024,660	43,700	295,713
19	Kansas City, Mo	23,349,732	20,113,732	125,000	685,000	2,050,000	3,250,000	398,000	10,849,862	245,750	2,075,755
20	Indianapolis, Ind	28,080,653	28,028,453	1,422,000	1,006,990	2,438,000	6,322,103	916,030	7,863,000	625,000	2,560,500
21	Rochester, N. Y	43,535,630	31,392,130	45,000	165,560	3,612,250	1,811,000	100,000	9,840,480	19,500	957,000
22	Seattle, Wash	68,908,186	23,359,809	1,328,000		1,780,623	5,841,032	11,000	9,304,020		4,079,534
23	Jersey City, N. J	75,441,383	50,708,375	1,743,053	1,412,000	338,762	4,246,114	1,269,909	13,653,500	225,000	3,309,596

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

24	Portland, Oreg	$38,964,802	$15,750,898		$322,000		$2,767,000	$200,000	$2,184,483	$65,000	$1,809,000
25	Denver, Colo	23,053,100	8,522,000				260,000		4,350,000		
26	Toledo, Ohio	35,690,507	32,400,937	$1,123,000	668,775	$3,365,744	7,872,195	365,000	10,575,344	94,000	2,942,000
27	Columbus, Ohio	40,149,947	30,395,081	352,000	606,500	5,060,000	5,321,050	105,000	7,629,131	45,000	548,600
28	Louisville, Ky	16,005,775	11,189,375			5,148,000		1,735,000	1,966,400	285,000	616,875
29	Providence, R. I	29,169,000	20,601,000	220,000	812,229	5,426,000	6,383,431	42,000	5,547,000		1,294,000
30	St. Paul, Minn	28,314,780	19,149,900	280,500	323,000	2,070,000	1,146,500	121,000	5,046,000	600,000	932,000
31	Oakland, Calif	11,764,780	9,454,418	1,313,584	52,371	366,750			7,126,513		595,200
32	Atlanta, Ga	13,163,500	10,018,000			1,805,000	2,010,500	100,000	4,144,000		
33	Akron, Ohio	34,153,915	23,559,915	417,500	272,875	7,349,580	2,840,100		6,910,126		23,000
34	Omaha, Nebr	36,479,558	23,664,370	217,000	647,000	4,844,000	7,074,952		8,547,000	100,000	1,302,100
35	Birmingham, Ala	12,827,162	9,501,162	12,000	535,000	840,000	31,056		4,250,000		30,000
36	Worcester, Mass	11,999,600	6,803,500	650,000	73,000	3,341,000	629,000	103,000	1,699,000		308,500
37	Syracuse, N. Y	19,349,466	15,149,466	130,000	44,500	1,734,500	4,448,096		2,177,425		210,980
38	Richmond, Va	30,658,364	20,517,334	1,121,690		7,158,298	5,285,921		3,385,395		69,910
39	San Antonio, Tex	10,376,750	9,428,750		275,000	1,908,500	3,283,000	97,000	2,531,250		185,000
40	Dallas, Tex	13,765,850	11,344,850	426,000	185,600	1,555,000	2,996,500	299,500	4,562,500		897,750
41	New Haven, Conn	9,632,000	9,359,000	245,000	158,000	1,190,000	5,302,000		839,000	50,000	1,275,250
42	Memphis, Tenn	25,136,200	13,340,000		360,000	888,000	3,627,000	400,000	4,238,000	150,000	848,000
43	Dayton, Ohio	15,080,525	12,847,345		365,700	986,155	3,194,760	190,000	4,414,500		209,330
44	Norfolk, Va	32,384,500	16,536,500	45,000	454,400	1,135,300	4,543,600	152,700	3,476,500		416,000
45	Houston, Tex	18,447,212	13,320,712		117,000	4,191,000	4,590,676	96,000	2,325,136	262,000	537,900
46	Youngstown, Ohio	16,889,750	14,285,509	119,000	145,100	815,347	4,645,490	438,000	4,000,500		374,475
47	Grand Rapids, Mich	8,985,000	6,739,000			193,800	1,510,100		3,320,100		100,000
48	Springfield, Mass	11,742,000	9,807,000	34,000	227,625	645,500	3,597,700	14,000	4,459,875		121,400

[1] Exclusive of school and other departmental buildings.
[2] Includes $1,957,644,768 not shown in detail.
[3] Includes $1,846,086,393 not shown in detail.
[4] Includes $111,558,375 not shown in detail.
[5] Detail not available.

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TABLE 23.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 446. 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. 53]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
49	Bridgeport, Conn	$11,051,391	$9,526,391	----------	$280,000	$2,452,000	$3,134,000	$280,000	$2,047,000	$65,000	$813,000
50	Fort Worth, Tex	12,308,046	8,945,046	----------	435,090	1,486,000	1,760,250	20,000	2,342,958	----------	134,848
51	Scranton, Pa	5,219,153	4,690,153	----------	47,000	111,200	797,953	----------	2,335,000	----------	----------
52	Paterson, N. J	10,818,908	10,298,908	$286,000	236,000	2,869,584	866,500	----------	5,204,500	----------	261,200
53	Hartford, Conn	16,562,907	12,287,907	1,570,000	----------	----------	2,560,000	----------	6,657,907	----------	300,000
54	Des Moines, Iowa	14,507,801	7,460,081	747,000	132,188	260,000	1,604,077	95,000	4,149,037	----------	435,779
55	New Bedford, Mass	14,466,735	11,854,735	208,000	276,000	2,821,000	4,611,000	152,000	3,121,000	88,000	308,000
56	Trenton, N. J	10,684,875	7,866,875	700,000	434,200	500,260	1,345,255	189,500	3,986,050	115,000	345,810
57	Salt Lake City, Utah	11,629,622	7,667,422	----------	22,000	1,318,235	1,659,187	----------	3,616,000	----------	112,000
58	Camden, N. J	11,468,625	7,535,775	104,000	443,050	806,138	2,229,837	111,000	3,311,750	----------	530,000
59	Nashville, Tenn	12,066,200	10,319,200	----------	107,000	2,202,000	4,041,000	40,000	1,244,000	----------	129,500
60	Fall River, Mass	10,898,300	9,536,300	----------	90,000	2,793,000	1,686,500	378,000	1,743,000	225,000	284,300
61	Albany, N. Y	12,740,777	10,594,727	719,000	277,080	1,321,270	3,292,388	----------	3,086,104	----------	644,575
62	Wilmington, Del	10,237,213	6,387,213	800,000	530,500	----------	40,000	----------	305,000	200,000	645,000
63	Kansas City, Kans	13,767,765	8,309,296	220,000	60,000	272,305	1,454,227	30,000	1,938,762	----------	897,760
64	Lowell, Mass	6,003,960	5,750,210	----------	66,000	645,050	1,368,650	202,000	2,312,250	----------	115,410
65	Flint, Mich	10,476,957	8,436,018	----------	116,500	2,359,200	980,318	100,000	4,205,000	----------	592,000
66	Erie, Pa	7,962,847	7,566,347	22,000	87,000	422,390	1,186,389	----------	3,111,100	----------	135,468
67	Cambridge, Mass	10,439,450	8,939,950	----------	----------	1,473,000	3,741,350	364,500	987,700	----------	1,832,900
68	Reading, Pa	4,311,400	3,775,400	20,000	107,500	888,300	907,000	25,000	1,651,800	----------	45,000
69	Yonkers, N. Y	14,672,603	10,965,503	187,200	213,300	----------	267,130	91,360	4,471,590	----------	72,250
70	Duluth, Minn	10,201,375	7,316,375	167,375	----------	859,000	160,000	25,000	2,675,000	----------	750,000
71	Spokane, Wash	7,331,042	4,601,042	40,000	----------	----------	1,536,000	----------	1,980,042	----------	975,000
72	Elizabeth, N. J	6,664,479	6,608,479	----------	142,500	350,550	2,763,026	----------	3,210,850	8,000	18,000
73	Utica, N. Y	6,360,441	6,203,891	14,000	164,305	798,099	1,676,499	34,125	1,986,577	84,600	312,175
74	Lynn, Mass	5,862,400	4,279,750	----------	42,500	822,300	1,281,800	7,500	1,952,000	900	55,750
75	Tacoma, Wash	8,320,035	2,287,040	553,000	----------	175,000	888,000	----------	665,810	----------	5,230
76	Jacksonville, Fla	10,864,866	6,915,866	----------	----------	----------	613,000	----------	1,808,766	----------	----------

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

77	Oklahoma City, Okla	$14,000,569	$9,408,769	$30,000	$466,000	$2,118,000	$15,000	$90,000	$5,270,027		$1,150,000
78	Canton, Ohio	14,117,509	10,797,474	13,300	328,702	2,127,618	1,638,375	23,000	5,849,262		54,000
79	Somerville, Mass	1,743,500	1,743,500	150,000		167,000	227,000		1,038,000		6,000
80	Schenectady, N. Y	6,968,662	6,868,662	4,000	96,000	1,893,400	1,221,962		2,978,300		556,500
81	Waterbury, Conn	11,138,000	6,258,000		260,000	742,000	1,360,000	335,000	2,426,000		295,000
82	Tulsa, Okla	10,475,187	5,738,285	90,000	169,000	1,889,000	52,414		3,126,638	$4,500	74,000
83	Lawrence, Mass	5,164,460	4,972,560		119,000	599,500	1,672,000		1,876,500		101,560
84	Fort Wayne, Ind	2,969,000	2,456,500		108,000		103,500		2,062,000		90,000
85	El Paso, Tex	6,954,000	4,709,000	10,000		1,300,000	1,062,000		1,962,000	35,000	250,000
86	Evansville, Ind	3,990,300	2,100,700	68,000	71,500	8,700			1,771,700		180,800
87	Savannah, Ga	4,241,028	3,922,528			865,500	266,033		369,495		
88	Knoxville, Tenn	8,625,934	6,450,934		40,000	238,000	2,086,934	30,000	236,000		100,000
89	Allentown, Pa	3,491,300	3,330,400			401,100			2,188,300		22,500
90	San Diego, Calif	13,218,751	3,795,417		108,000	341,441	276,875		1,672,726		1,391,875
91	Bayonne, N. J	9,987,520	5,983,338	51,000	255,000		744,000		2,989,650		183,300
92	Manchester, N. H	5,922,000	5,847,000		184,500	1,604,666	2,099,167	38,500	1,912,167		8,000
93	Harrisburg, Pa	5,696,900	3,979,300		63,600	584,300	920,900		2,056,500		251,400
94	Peoria, Ill	1,722,279	1,722,279	12,000	136,000	91,345	579,144		821,215		57,575
95	Wichita, Kans	7,882,924	7,112,062		12,500	76,500	1,254,598	10,000	2,290,965		450,491
96	St. Joseph, Mo	2,408,088	2,270,738		240,000	952,000	30,000		992,013		1,600
97	Sioux City, Iowa	2,749,000	1,828,000				59,000		1,519,000		250,000
98	South Bend, Ind	4,100,677	3,225,677						2,222,000		47,679
99	Wilkes-Barre, Pa	2,964,301	2,964,301				204,300		673,500		235,501
100	Binghamton, N. Y	3,483,150	3,483,150	60,500	124,500	157,500	1,008,500	113,250	1,700,900	15,000	127,500
101	Portland, Me	10,152,278	5,253,523	1,000,000		2,000	222,960		2,535,000		117,500
102	Rockford, Ill	3,154,573	2,549,673			159,097	1,501,496		792,500	22,500	74,080
103	Troy, N. Y	6,711,157	3,770,716	625	379,084		942,051		955,092		398,500
104	Charleston, S. C	9,911,458	2,057,000			770,000	814,000		473,000		
105	Little Rock, Ark	3,263,410	3,263,410					215,000	476,986		79,312
106	Johnstown, Pa	5,372,500	5,372,500			1,400,000	1,347,500		2,150,000		400,000
107	Sacramento, Calif	11,300,500	7,652,855	347,500	30,555	142,920	85,810		5,012,000	40,000	542,500
108	East St. Louis, Ill	3,208,465	2,495,965			319,405	350,400		768,179		651,981
109	Brockton, Mass	4,718,000	3,055,000		86,000	1,035,900	879,600		846,000		60,500
110	Terre Haute, Ind	2,244,000	1,904,000		169,000				925,000		370,000
111	Saginaw, Mich	5,062,000	4,263,000			585,000	1,376,500		2,289,000		12,000
112	Gary, Ind	2,095,000	1,624,500		78,500				1,176,000		370,000
113	Pawtucket, R. I	7,872,000	6,157,000	60,000	70,000	1,418,000	2,060,000		1,334,000		153,000
114	Hoboken, N. J	12,450,601	11,143,321	125,000	236,147	3,042,399	3,196,829		3,863,596		87,850
115	Long Beach, Calif	5,823,814	4,276,344	178,600	580,000	331,875	420,375		2,586,744		93,150
116	Passaic, N. J	5,192,250	3,410,250		59,000		852,000	31,000	1,190,750		231,000

[1] Exclusive of school and other departmental buildings.

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TABLE 23.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 446. 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. 53]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES							
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
117	Springfield, Ohio	$4,203,109	$3,833,246	$10,000	$56,000	$447,333	$1,282,983	$59,000	$1,651,630		$33,500
118	Chester, Pa	4,152,000	3,590,500	164,000	154,100	98,490	893,660	65,000	1,915,500		137,750
119	Hamtramck, Mich	3,871,781	3,510,781	58,000	55,000	324,700	339,581	193,000	2,478,500		
120	Altoona, Pa	3,729,721	2,962,721			300,000	1,107,721		1,555,000		
121	Racine, Wis	3,682,100	2,581,100		64,000	178,000	777,000	112,000	1,187,000		67,100
122	Lansing, Mich	6,808,800	2,782,700		30,000	1,085,000	1,529,100	100,000			13,600
123	New Britain, Conn	5,055,156	3,856,156	215,000		1,365,000	165,000		1,904,156		207,000
124	Mobile, Ala	3,541,915	736,915		60,000	100,000	252,300		317,040		
125	Berkeley, Calif	3,317,972	3,257,875	82,097	109,166	362,500			2,704,112		
126	Springfield, Ill	2,135,921	1,422,428		82,000	1,229	466,186		638,130		54,288
127	Holyoke, Mass	3,795,000	2,194,000	105,097	108,790	229,064	1,162,000	36,565	243,427		176,178
128	Highland Park, Mich	6,892,916	5,526,290		172,000	1,068,875	543,415	660,000	2,977,000		
129	Davenport, Iowa	2,591,500	2,105,500		85,000	361,000	349,000		1,023,000	$180,000	107,500
130	Chattanooga, Tenn	6,430,656	4,741,656	222,000	50,000	895,000	1,600,456	7,500	1,514,200		452,500
131	Bethlehem, Pa	7,152,900	5,149,500		27,000	292,000	1,555,600		3,210,900		
132	Lincoln, Nebr	4,031,808	3,533,308			120,000	1,052,420		2,233,088		32,500
133	Niagara Falls, N. Y	9,141,499	7,608,469	520,800	49,500	1,994,045	798,815	825	3,929,119		298,500
134	Covington, Ky	2,968,564	704,864			12,500	187,364		410,000		95,000
135	Haverhill, Mass	1,487,000	1,352,000		6,000	147,463	456,113	64,709	609,159		22,000
136	Portsmouth, Va	6,990,600	3,767,400		8,000	425,000	2,381,000	185,000	618,400		
137	Huntington, W. Va	2,217,500	2,127,500	205,000	47,000	105,000	335,500		1,415,000		
138	East Orange, N. J	6,749,189	5,484,189			921,000	1,438,598		1,866,245		76,000
139	Macon, Ga	2,144,568	1,237,568			149,000	293,000	276,000	497,568		15,000
140	Wheeling, W. Va	4,093,800	2,015,800		42,500	17,500	1,329,200		80,000		
141	Cicero, Ill	2,652,737	2,479,825			155,955	1,501,579		818,291		4,000

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142	Roanoke, Va	4,723,771	4,032,771	380,000	160,000	325,000	1,360,000		1,600,000		168,500
143	Tampa, Fla	4,670,525	4,070,525				190,000		920,025		140,000
144	Lancaster, Pa	1,844,000	1,635,000		40,000	375,000	5,000		1,130,000		
145	Winston-Salem, N. C	9,227,597	6,976,202	79,000	101,938	633,667	3,188,597	139,000	1,904,000		115,000
146	Shreveport, La	4,881,987	3,089,487	196,000	257,000	470,500	394,000		1,167,987	261,000	326,000
147	Jackson, Mich	3,577,266	2,826,891			485,000	1,284,717	217,500	780,174		22,500
148	Augusta, Ga	3,597,525	1,842,525					95,000	36,000		
149	Fresno, Calif	3,154,435	3,124,435	41,000		713,000			2,336,435		34,000
150	Quincy, Mass	2,915,350	2,632,350			654,000	459,100	170,500	1,260,000	10,750	18,000
151	Pasadena, Calif	5,424,440	3,430,591	39,513	222,100	250,500	395,813		2,407,440		87,225
152	Topeka, Kans	2,974,469	1,565,679			87,804	1,082,310		318,865		
153	Atlantic City, N. J	15,200,500	11,846,500	221,000	475,000	1,886,000	3,296,500	18,000	3,215,000	30,000	822,000
154	Kalamazoo, Mich	3,305,123	3,258,673		33,250	177,598	889,900	3,500	1,974,125		4,500
155	Lakewood, Ohio	9,248,687	9,160,581	40,500	136,800	894,377	3,027,904		4,226,000	150,000	347,000
156	Malden, Mass	2,762,500	2,702,500		35,000	1,177,000	896,500	7,000	363,000		212,000
157	Charlotte, N. C	5,925,500	3,756,500	40,000		250,000	387,000		1,114,800		

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

158	Cedar Rapids, Iowa	$3,076,953	$2,537,953		$19,000	$270,000	$629,200		$1,590,753		$29,000
159	Wichita Falls, Tex	8,861,171	3,345,171	$14,500	8,224	1,043,012	611,507	$100,000	1,345,941	$4,830	54,553
160	York, Pa	1,534,900	1,400,400		31,000	495,000	493,400	7,500	315,500		58,000
161	Elmira, N. Y	3,856,000	2,542,000	120,000		200,000	1,370,000		683,000	40,000	16,000
162	Newton, Mass	4,550,000	4,105,000		50,000	1,280,000	1,421,500		1,275,500	16,000	
163	Bay City, Mich	5,372,300	3,095,300	85,000		96,000			2,395,000	22,500	200,000
164	McKeesport, Pa	2,405,043	1,688,043		55,000	238,362	192,681		1,202,000		
165	New Castle, Pa	2,490,950	2,490,950				707,000		1,635,000		
166	Decatur, Ill	2,150,518	1,292,489			47,623	672,397		572,469		
167	Oak Park, Ill	3,717,612	3,239,712		50,000	16,950	1,715,450		1,109,888		271,000
168	Chelsea, Mass	2,963,600	2,961,600		10,500	4,000	1,831,500		656,400		149,200
169	Kenosha, Wis	2,304,000	1,896,000			75,000	375,000		1,349,000		97,000
170	Hammond, Ind	2,158,000	1,265,000		68,000	8,000			1,078,000		111,000
171	Galveston, Tex	5,318,000	3,994,500	232,500	61,500	230,000	326,500		743,500		
172	Mount Vernon, N. Y	8,307,843	6,438,843	209,000	250,000	545,000	1,865,000		1,677,050		
173	Beaumont, Tex	4,450,469	2,686,869	34,000	95,557	542,000	625,000		990,400		171,912
174	Woonsocket, R. I	7,538,000	770,000			620,000			150,000		
175	Pittsfield, Mass	2,683,475	1,651,725			422,325	581,000		614,000		22,400
176	Perth Amboy, N. J	5,643,740	3,248,540	35,000	84,500	102,500	1,194,000	6,000	1,080,900	2,000	201,000
177	Montgomery, Ala	4,521,350	2,397,350		7,000	245,000	1,190,350		550,000		30,000

[1] Exclusive of school and other departmental buildings.

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TABLE 23.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 446. 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. 53]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES							
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
178	Stockton, Calif	$3,647,636	$3,647,636	$485,180		$856,120	$197,820		$1,623,336		
179	Medford, Mass	2,282,250	2,247,250	130,000	$31,900	338,100	553,100		1,035,650		$105,500
180	Lima, Ohio	7,981,899	6,731,899		88,500	1,361,600	516,500		1,197,700		
181	Charleston, W. Va	3,162,700	2,912,700	500,000			640,000		1,386,200		
182	Lexington, Ky	2,498,221	2,142,221			403,000	598,121		568,100		58,000
183	Greensboro, N. C	3,577,000	2,654,000	35,000		188,000	1,395,000		1,011,000		
184	Pueblo, Colo	4,851,000	3,130,000	180,000			2,123,300		492,700		334,000
185	Salem, Mass	2,317,500	1,795,500		19,500	277,500	493,000		443,500		13,000
186	Madison, Wis	4,632,300	3,990,300		30,000	661,000	1,613,800	$30,000	1,519,000		125,500
187	Everett, Mass	2,368,590	2,140,590			706,000	518,600		887,500	$14,000	7,490
188	Butte, Mont	2,293,147	685,147				58,403		260,207		
189	Fitchburg, Mass	2,492,800	2,051,900	11,000		757,000	336,600	29,000	697,000		
190	East Chicago, Ind	1,232,065	929,065		19,565				517,000		380,000
191	San Jose, Calif	1,501,270	1,501,270			14,000			959,820		
192	Williamsport, Pa	1,309,600	1,211,600		25,000	136,500	284,700		725,500		18,000
193	West Hoboken, N. J	2,117,900	2,069,900		114,400		650,919		523,000		28,000
194	Evanston, Ill	2,261,652	2,082,609	32,000	5,000	334,399	596,210		1,027,000	2,500	71,500
195	Hamilton, Ohio	5,422,269	3,066,757		109,700	501,111	1,437,799		654,884	15,000	73,287
196	Brookline, Mass	1,375,805	1,195,005			161,600	218,080		584,600	70,625	105,100
197	Jamestown, N. Y	3,819,379	2,767,879	65,000	19,000	327,500	221,300	75,333	1,659,000		41,000
198	Springfield, Mo	737,748	737,748		13,000	45,000	13,000		588,980		77,768
199	Waco, Tex	3,498,500	2,416,000		30,000	463,000	563,000		1,125,000		160,000
200	Muskegon, Mich	3,485,337	2,356,337		12,587	278,850	847,600		855,300		100,000
201	Lorain, Ohio	5,862,582	4,995,082	30,000	240,500	10,000	2,163,324	1,000	1,806,000		209,000
202	Muncie, Ind	1,382,943	1,016,665		35,400	6,265		15,000	960,000		
203	Pontiac, Mich	4,575,250	3,136,250		75,000	1,156,750	177,500	105,000	1,450,000		170,000
204	Chicopee, Mass	1,504,375	1,255,125			387,200	509,250		353,500		
205	Joliet, Ill	2,261,480	2,029,680			59,000	1,170,900		799,780		

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206	Columbia, S. C	2,882,000	1,296,000			188,000	545,000		563,000		
207	Superior, Wis	2,115,425	1,780,425		70,000	254,500	323,175		1,132,750		
208	Dubuque, Iowa	2,730,600	2,504,100			197,300	463,350		1,171,000		10,500
209	Battle Creek, Mich	1,538,400	1,538,400	200,000		392,000	493,000	20,000	433,400		
210	Aurora, Ill	1,445,234	933,734			201,800	315,800		416,134		
211	Waterloo, Iowa	2,744,296	2,025,296		36,500	10,000	255,779		1,540,517		170,000
212	New Rochelle, N. Y	4,513,773	4,504,973	71,030	65,000	438,322	344,700		1,770,676	4,990	37,000
213	Stamford, Conn	3,225,075	3,150,975	186,300	113,000	335,000	215,808		1,222,035	33,000	549,000
214	Taunton, Mass	3,270,500	1,855,500		38,000	666,000	397,500	78,000	655,500		20,500
215	Council Bluffs, Iowa	1,457,701	868,701			110,000	201,000		503,132		
216	Portsmouth, Ohio	3,589,020	2,614,020		85,000	244,000	546,100	66,500	1,240,881	2,500	55,500
217	Rock Island, Ill	1,265,600	1,187,500		2,000	115,100	667,900		400,000		2,500
218	Poughkeepsie, N. Y	3,300,581	2,252,081			288,000	883,531		536,050		
219	Quincy, Ill	780,500	780,500		49,000		549,000		182,500		
220	Austin, Tex	2,458,500	1,534,500			311,500	190,000	80,000	465,000		50,000
221	Auburn, N. Y	1,251,631	899,733		39,733	22,750	218,692	1,500	161,000		5,000
222	New Brunswick, N. J	3,108,682	2,712,682	26,000	53,175	18,500	263,900	14,000	1,208,000	12,000	35,000
223	Easton, Pa	1,661,242	1,627,542	17,700	50,200	163,243	352,899	3,000	946,300		31,000
224	Newport News, Va	2,891,667	2,591,667	25,000	25,000	364,500	1,158,500	48,000	870,667		
225	Danville, Ill	1,303,960	1,303,960			9,434	538,770		753,948		
226	Ogden, Utah	4,782,808	3,982,808			596,000	295,000		968,000		5,000
227	Wilmington, N. C	3,264,952	1,819,752			50,000	892,000		621,752		
228	Hazleton, Pa	1,787,500	1,787,500	38,000					790,000		
229	Orange, N. J	2,580,156	1,564,956		74,475	369,000	2,000		740,000		25,000
230	Kokomo, Ind	701,200	701,200		12,000	115,000			423,000		129,500
231	Amsterdam, N. Y	1,450,003	1,072,003		40,000	230,000	218,353		583,650		
232	Petersburg, Va	3,964,000	3,434,000			75,000	1,050,000		454,000		
233	Pensacola, Fla	2,940,563	2,070,563	100,000		470,000	810,500		609,819		
234	Norristown, Pa	1,274,205	1,218,705				267,000		951,000		
235	Lewiston, Me	1,187,000	183,000								
236	Oshkosh, Wis	1,592,000	862,000		53,000	80,000	295,000		359,000	75,000	
237	Green Bay, Wis	2,878,400	1,879,400			25,400	837,000		967,000		48,000
238	Columbus, Ga	1,477,500	720,000		16,000		471,000	70,000	135,000		
239	Watertown, N. Y	2,516,926	1,782,926	40,000	51,435	204,036	624,755		829,300		
240	Moline, Ill	1,240,136	1,097,936	40,000	13,500	70,200	678,900		293,336		
241	Sheboygan, Wis	1,243,550	1,080,550	64,000		13,750	298,800		654,000		
242	Waltham, Mass	1,393,000	1,343,000		6,000	116,000	321,500	4,000	805,000	33,000	53,500
243	Newport, R. I	2,025,500	1,918,500	171,000	38,000	15,500	485,500		1,093,000		90,500
244	Muskogee, Okla	4,434,191	2,972,537		135,000	575,000		162,500	1,350,780		705,000
245	Newburgh, N. Y	1,543,946	692,215		31,000	344,368			314,847		
246	La Crosse, Wis	2,245,023	1,664,023		37,000	121,224	485,393		945,000		75,000
247	Lynchburg, Va	3,532,800	1,929,800				1,380,800		549,000		
248	Colorado Springs, Colo	3,274,724	1,739,724	110,000		16,000	648,000		398,724		

[1] Exclusive of school and other departmental buildings.

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TABLE 23.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1923.—Continued

[This table is presented in two sections, the first section beginning on p. 438. 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. 53]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding [1]	Incurred for funding [2]
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	Grand total	$116,511,571	$214,967,181	$114,846,697	$6,555,090	$855,445,840	$541,864,140	$68,206,540	$1,283,780	$244,091,380	$58,032,094	$68,093,307
	Group I	30,814,237	99,116,943	41,499,102	3,608,922	386,884,751	202,286,089	27,986,000	284,200	156,328,462	1,876,320	7,966,000
	Group II	37,437,312	23,441,300	20,411,983	1,804,500	108,368,060	58,889,132	16,969,000	10,000	32,499,928	14,462,214	25,856,225
	Group III	29,755,778	56,092,367	37,658,581	764,570	207,326,881	150,593,325	15,186,050	802,180	40,745,326	22,093,057	11,287,786
	Group IV	11,380,574	23,205,511	7,172,449	150,000	98,348,845	81,340,141	5,584,740	142,400	11,281,564	10,948,725	12,580,830
	Group V	7,123,670	13,111,060	8,104,582	227,098	54,517,303	48,755,453	2,480,750	45,000	3,236,100	8,651,778	10,402,466
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.[3]											
2	Chicago, Ill	$2,510,800	$12,345,501	$22,813,467		$5,362,088	$5,362,088				$45,900	$7,966,000
3	Philadelphia, Pa	1,190,799	41,097,474		$2,408,922	76,096,047	33,501,749			$42,594,298		
4	Detroit, Mich	7,727,000	2,198,216	13,424,339		55,498,115	20,656,115			34,842,000		
5	Cleveland, Ohio	2,540,436	13,278,000			41,353,091	27,594,091	$6,611,000		7,148,000		
6	St. Louis, Mo	68,000	8,553,000		1,000,000	3,460,000	3,460,000				1,200,000	
7	Baltimore, Md	4,263,000	10,619,090			38,311,634	24,436,370			13,875,264		
8	Boston, Mass	1,009,500	54,500		95,000	42,911,700	625,000			42,286,700		
9	Los Angeles, Calif	2,405,220	62,500			58,064,416	26,192,416	21,375,000		10,497,000	94,500	
10	Pittsburgh, Pa	675,408	10,895,500	3,367,334	105,000	9,757,500	8,674,300		$190,000	893,200	535,920	
11	San Francisco, Calif	3,551,000				40,911,000	36,719,000			4,192,000		
12	Buffalo, N. Y	4,873,074	102,162	1,893,962		15,159,160	15,064,960		94,200			

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

13	Milwaukee, Wis	$2,907,760	$7,500		$1,785,000	$390,000	$135,000			$255,000		
14	Washington, D. C											$4,589,250
15	Newark, N. J	2,344,265	5,546,644	$2,790,000		17,058,000	10,821,000			6,237,000		8,619,436
16	Minneapolis, Minn	2,426,470	5,202,000	9,668,483		1,855,000	1,675,000			180,000		1,000,000
17	Cincinnati, Ohio [3]											
18	New Orleans, La	4,502,837	218,000			14,076,228	11,757,500			2,318,728	$10,000,000	5,405,000
19	Kansas City, Mo	356,000	78,365			3,236,000	2,861,000			375,000		
20	Indianapolis, Ind	4,874,830									52,200	
21	Rochester, N. Y	3,219,300	3,668,600	7,953,500	19,500	12,124,000	11,274,000			850,000		
22	Seattle, Wash	1,015,600				43,784,577	4,772,377	$16,969,000	$10,000	22,033,200	563,800	1,200,000
23	Jersey City, N. J	15,790,250	8,720,191			15,844,255	15,593,255			251,000	3,846,214	5,042,539

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

24	Portland, Oreg	$30,000		$8,373,415		$22,727,404	$9,706,000			$13,021,404	$56,500	$430,000
25	Denver, Colo			3,912,000		14,531,100	14,531,100					
26	Toledo, Ohio	1,401,875	$3,993,004		$201,570	2,428,000	2,063,000			365,000	660,000	
27	Columbus, Ohio	3,943,800	2,000	6,782,000		9,056,000	7,331,500	$1,600,000		124,500		698,866
28	Louisville, Ky		1,438,100			1,079,000	1,079,000				3,737,400	
29	Providence, R. I	785,340	91,000			8,568,000	7,578,000			990,000		
30	St. Paul, Minn	200,000	4,230,000	4,200,900		9,064,880	5,007,000			4,057,880	100,000	
31	Oakland, Calif					2,310,362				2,310,362		
32	Atlanta, Ga	50,000	1,908,500			3,145,500	3,133,000	12,500				
33	Akron, Ohio	227,850	841,519	4,677,365		10,594,000	10,454,000			140,000		
34	Omaha, Nebr	50,000		882,318		12,077,000	6,892,000	5,035,000		150,000	738,188	
35	Birmingham, Ala	30,000	1,432,000	2,341,106		1,005,000	155,000	50,000	$300,000	500,000	260,000	2,061,000
36	Worcester, Mass					5,196,100	5,196,100					
37	Syracuse, N. Y	1,211,800	5,192,165			4,200,000	4,200,000					
38	Richmond, Va		3,496,120		300,000	6,550,130	3,138,500	3,332,550		79,080	3,290,900	
39	San Antonio, Tex	316,000	833,000			648,000				648,000	300,000	
40	Dallas, Tex	422,000				2,242,000	2,242,000					179,000
41	New Haven, Conn	299,750				20,000				20,000		253,000
42	Memphis, Tenn	2,023,000		806,000		8,252,000	6,500,000			1,752,000	3,079,000	465,200
43	Dayton, Ohio	1,395,700	1,984,000	107,200		2,233,180	2,156,000		77,180			
44	Norfolk, Va	5,157,000	1,156,000			14,544,000	8,495,500		397,000	5,651,500	1,304,000	
45	Houston, Tex	501,000	700,000			4,038,500	1,292,000			2,746,500	1,088,000	
46	Youngstown, Ohio	118,000	3,629,597			2,173,741	2,158,741			15,000	430,500	
47	Grand Rapids, Mich	1,615,000				2,246,000	2,096,000			150,000		
48	Springfield, Mass	706,900				1,935,000	1,309,000			626,000		

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations
[3] Detail not available.

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TABLE 23.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 438. 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. 53]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding [1]	Incurred for funding [2]
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
49	Bridgeport, Conn.	$355,000	$100,391		$150,000						$875,000	$500,000
50	Fort Worth, Tex.	268,300	2,497,600			$2,583,000	$2,583,000				580,000	200,000
51	Scranton, Pa.	40,000	1,359,000									529,000
52	Paterson, N. J.	244,408	330,716			20,000				$20,000		500,000
53	Hartford, Conn.		1,200,000			4,275,000	4,275,000					
54	Des Moines, Iowa	37,000				4,175,000	4,175,000				549,000	2,323,720
55	New Bedford, Mass.	198,000	71,735			2,612,000	2,540,000			72,000		
56	Trenton, N. J.	250,200	600			1,019,000	1,019,000					1,799,000
57	Salt Lake City, Utah	165,000	775,000			2,787,200	2,762,700			24,500	1,175,000	
58	Camden, N. J.				12,000	2,102,650	1,332,150			770,500	579,200	1,239,000
59	Nashville, Tenn.	1,575,000	980,700			1,637,000	1,290,000	$347,000				110,000
60	Fall River, Mass.	480,500	1,856,000			1,362,000	1,362,000					
61	Albany, N. Y.	354,800		$899,510	50,000	1,970,050	1,739,250			230,800	126,000	
62	Wilmington, Del.	75,000	3,791,713			3,850,000	1,550,000			2,300,000		
63	Kansas City, Kans.	354,750	242,825	2,838,667		4,545,100	2,571,600	1,973,500			913,369	
64	Lowell, Mass.	1,040,850				253,750	253,750					
65	Flint, Mich.		83,000		51,000	1,989,939	1,961,939		$28,000			
66	Erie, Pa.	2,134,000	468,000			396,500	311,000			85,500		
67	Cambridge, Mass.		540,500			1,499,500	1,499,500					
68	Reading, Pa.	110,800	20,000			404,000	404,000				132,000	
69	Yonkers, N. Y.	242,640	3,884,033	1,536,000		3,087,100	2,846,500			240,600	620,000	
70	Duluth, Minn.	50,000	2,630,000			2,885,000	1,797,000	1,088,000				
71	Spokane, Wash.	70,000				2,030,000	2,030,000				700,000	
72	Elizabeth, N. J.	25,000	90,553			56,000				56,000		
73	Utica, N. Y.	1,068,015	65,496			156,550				156,550		
74	Lynn, Mass.	31,500	85,500			1,582,650	1,514,000			68,650		
75	Tacoma, Wash.					5,233,995	3,315,495	897,500		1,021,000	799,000	
76	Jacksonville, Fla.	100,000	4,092,000	302,100		3,949,000	747,000	850,000		2,352,000		

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

77	Oklahoma City, Okla	$70,000	$199,742			$4,115,000	$4,115,000				$25,000	$451,800
78	Canton, Ohio	261,378		$501,839		2,092,437	1,950,937			$141,500	130,600	1,096,998
79	Somerville, Mass		155,500									
80	Schenectady, N. Y	98,500	20,000			100,000	65,000		$35,000			
81	Waterbury, Conn		840,000			3,390,000	3,390,000					1,490,000
82	Tulsa, Okla	210,733	122,000			4,498,000	4,419,000			79,000		238,902
83	Lawrence, Mass		604,000		$36,000	156,000	156,000					
84	Fort Wayne, Ind	68,000	25,000			372,500	190,000			182,500	140,000	
85	El Paso, Tex	50,000	40,000			1,861,000	1,861,000					384,000
86	Evansville, Ind					797,000	797,000				1,092,600	
87	Savannah, Ga	2,219,000	202,500			318,500				318,500		
88	Knoxville, Tenn	350,000	3,370,000			1,758,000	1,758,000				417,000	
89	Allentown, Pa		718,500			137,900	137,900				23,000	
90	San Diego, Calif		4,500			9,325,834	7,564,084			1,761,750	97,500	
91	Bayonne, N. J	301,000	1,169,178	290,210		4,004,182	4,004,182					
92	Manchester, N. H					75,000	60,000			15,000		
93	Harrisburg, Pa	102,600				1,717,500	1,717,500				100	
94	Peoria, Ill		25,000									
95	Wichita, Kans	106,000	145,429	2,765,579		520,000				520,000	250,862	
96	St. Joseph, Mo	10,125	45,000		25,000							112,350
97	Sioux City, Iowa					100,000	100,000				821,000	
98	South Bend, Ind		956,000			875,000	875,000					
99	Wilkes-Barre, Pa		1,851,000									
100	Binghamton, N. Y	175,500										
101	Portland, Me	1,243,483	132,580			4,799,755	4,471,250			328,505		99,000
102	Rockford, Ill					425,000	425,000				179,900	
103	Troy, N. Y	98,990	936,374			2,940,441	2,178,261			762,180		
104	Charleston, S. C					4,199,458	1,699,458			2,500,000		3,655,000
105	Little Rock, Ark		1,260,162	1,231,950								
106	Johnstown, Pa	75,000										
107	Sacramento, Calif	787,970	663,600			3,647,645	3,452,645			195,000		
108	East St. Louis, Ill		406,000								712,500	
109	Brockton, Mass	147,000				1,663,000	1,654,000			9,000		
110	Terre Haute, Ind		440,000								100,000	240,000
111	Saginaw, Mich					799,000	790,000			9,000		
112	Gary, Ind					14,500	10,500	$4,000			456,000	
113	Pawtucket, R. I	932,000	130,000			1,305,000	1,305,000					410,000
114	Hoboken, N. J	500	591,000			279,000	279,000					1,028,280
115	Long Beach, Calif	85,600				1,249,970	1,235,000			14,970		297,500
116	Passaic, N. J		1,046,500									1,782,000

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
117	Springfield, Ohio	$22,000	$60,000	$210,800		$345,000	$345,000				$24,863	
118	Chester, Pa	157,500	4,500		$55,000	27,500				$27,500	479,000	
119	Hamtramck, Mich	62,000				361,000	361,000					
120	Altoona, Pa					767,000	767,000					
121	Racine, Wis	196,000				1,071,000	1,064,000			7,000	30,000	
122	Lansing, Mich	25,000				4,026,100	805,000	$3,183,100		38,000		
123	New Britain, Conn					1,159,000	975,000			184,000	40,000	
124	Mobile, Ala		7,575			1,507,000	907,000			600,000	1,298,000	
125	Berkeley, Calif					60,097				60,097		
126	Springfield, Ill	27,595	153,000		13,000	542,793	14,093	528,700			157,700	
127	Holyoke, Mass	132,879				1,601,000	470,000	936,000		195,000		
128	Highland Park, Mich	105,000				1,366,626	1,366,626					
129	Davenport, Iowa					286,000				286,000		$200,000
130	Chattanooga, Tenn					845,000				845,000	431,000	413,000
131	Bethlehem, Pa	64,000				1,780,000	1,780,000				223,400	
132	Lincoln, Nebr	26,800	68,500			300,000	100,000	200,000			198,500	
133	Niagara Falls, N. Y	16,865				1,533,030	1,493,630		$39,400			
134	Covington, Ky					1,668,800	1,638,800			30,000	594,900	
135	Haverhill, Mass	29,556	17,000			135,000	135,000					
136	Portsmouth, Va	150,000				2,960,000	2,735,000			225,000	263,200	
137	Huntington, W. Va	20,000				10,000			10,000			80,000
138	East Orange, N. J	2,500	787,000	392,846		1,265,000	1,265,000					
139	Macon, Ga		67,000			847,000	700,000			147,000		
140	Wheeling, W. Va		546,600			2,000,000	2,000,000				78,000	
141	Cicero, Ill					172,912	172,912					

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142	Roanoke, Va		39,271			200,000				200,000	491,000	
143	Tampa, Fla		2,820,500			600,000				600,000		
144	Lancaster, Pa		85,000			195,000	195,000					14,000
145	Winston-Salem, N. C	764,000	51,000			1,711,395	1,708,333			3,062	540,000	
146	Shreveport, La		17,000			1,165,500	1,117,500			48,000	627,000	
147	Jackson, Mich	12,000	25,000		21,000	529,375	529,375					200,000
148	Augusta, Ga	1,338,000	119,000	254,525		1,042,000	206,000			836,000	713,000	
149	Fresno, Calif					30,000				30,000		
150	Quincy, Mass	60,000				233,000	235,000			18,000		
151	Pasadena, Calif	28,000				1,993,849	1,306,599	637,250				
152	Topeka, Kans	76,700				1,166,690	1,121,000	45,690			242,100	
153	Atlantic City, N. J	145,000	1,738,000			3,354,000	3,296,000		58,000			
154	Kalamazoo, Mich	175,800				46,450	46,450					
155	Lakewood, Ohio	338,000				88,106	88,106					
156	Malden, Mass	12,000				60,000	60,000					
157	Charlotte, N. C		440,000	1,524,700		1,710,000	1,645,000			65,000	71,000	388,000

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

158	Cedar Rapids, Iowa					$539,000	$539,000					
159	Wichita Falls, Tex	$25,000	$137,604			5,515,000	5,500,000			$15,000	$1,000	
160	York, Pa											$134,500
161	Elmira, N. Y		113,000			1,275,000	1,275,000				39,000	
162	Newton, Mass		62,000			445,000	445,000					
163	Bay City, Mich		296,800			2,277,000	2,277,000					
164	McKeesport, Pa					278,000	278,000					439,000
165	New Castle, Pa			$148,950								
166	Decatur, Ill					858,029	858,029					
167	Oak Park, Ill		60,750	15,674	$34,000	168,900	168,900					275,000
168	Chelsea, Mass		310,000			2,000	2,000					
169	Kenosha, Wis					408,000	408,000					
170	Hammond, Ind					770,000	770,000				123,000	
171	Galveston, Tex	1,469,000	931,500			232,500	232,500				801,000	290,000
172	Mount Vernon, N. Y	1,522,917	110,000	259,876		1,718,000	1,718,000				151,000	
173	Beaumont, Tex	35,000	193,000			1,763,600	820,000			943,600		
174	Woonsocket, R. I					618,000	618,000				200,000	5,950,000
175	Pittsfield, Mass	12,000				1,031,750	1,031,750					
176	Perth Amboy, N. J	188,640	346,000			2,383,200	2,280,200			103,000		12,000
177	Montgomery, Ala		375,000			985,000	975,000			10,000	789,000	350,000

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations

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TABLE 23.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 438. 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. 53]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding [1]	Incurred for funding [2]
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
178	Stockton, Calif	$485,180										
179	Medford, Mass	23,000	$30,000			$35,000	$35,000					
180	Lima, Ohio	494,000		$3,073,599		1,250,000	1,250,000					
181	Charleston, W. Va	80,000	306,500								$250,000	
182	Lexington, Ky	15,000	500,000								356,000	
183	Greensboro, N. C	25,000				678,000	643,000		$20,000	$15,000	90,000	$155,000
184	Pueblo, Colo					1,336,000	1,216,000			120,0000		385,000
185	Salem, Mass		549,000			522,000	522,000					
186	Madison, Wis		11,000			642,000	561,000		25,000	56,000		
187	Everett, Mass	7,000				70,000	70,000				158,000	
188	Butte, Mont			366,537							1,608,000	
189	Fitchburg, Mass	150,000	71,300			440,900	440,900					
190	East Chicago, Ind	12,500									106,000	197,000
191	San Jose, Calif		527,450									
192	Williamsport, Pa	21,900									98,000	
193	West Hoboken, N. J		17,000	736,581							48,000	
194	Evanston, Ill	14,000				179,043	179,043					
195	Hamilton, Ohio	155,000	55,129	64,847		1,902,500	594,500	$981,500		326,500	171,500	281,512
196	Brookline, Mass		55,000			180,800	180,800					
197	Jamestown, N. Y	3,000		356,746		1,051,500	777,500	274,000				
198	Springfield, Mo											
199	Waco, Tex	75,000				811,000	811,000				96,000	175,500
200	Muskegon, Mich	100,000	162,000			549,000	549,000					580,000
201	Lorain, Ohio	55,258	480,000			867,500	861,500			6,000		
202	Muncie, Ind					35,000				35,000	331,278	
203	Pontiac, Mich	2,000				1,379,000	1,379,000				60,000	
204	Chicopee, Mass		5,175			231,250	106,000	125,250			18,000	
205	Joliet, Ill					151,800	151,800				31,000	49,000

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206	Columbia, S. C					736,000	736,000				850,000	
207	Superior, Wis										335,000	
208	Dubuque, Iowa	132,000	530,000			87,000	87,000				139,500	
209	Battle Creek, Mich											
210	Aurora, Ill					511,500	511,500					
211	Waterloo, Iowa	12,500				457,000	457,000					262,000
212	New Rochelle, N. Y	112,500	1,641,785	19,000							8,800	
213	Stamford, Conn		496,832			12,000				12,000		62,100
214	Taunton, Mass					1,415,000	275,000	1,100,000		40,000		
215	Council Bluffs, Iowa	569	54,000			589,000	589,000					
216	Portsmouth, Ohio	180,500	193,039			952,000	952,000				23,000	
217	Rock Island, Ill					78,100	78,100					
218	Poughkeepsie, N. Y	461,500	83,000			974,500	974,500				74,000	
219	Quincy, Ill											
220	Austin, Tex		438,000			924,000	896,000			28,000		
221	Auburn, N. Y			451,058	13,898	338,000	338,000					
222	New Brunswick, N. J		932,107	150,000		396,000	396,000					
223	Easton, Pa	63,200			33,700							
224	Newport News, Va	100,000				300,000				300,000		
225	Danville, Ill		1,808									
226	Ogden, Utah	12,000	436,575	1,670,233		700,000	700,000				100,000	
227	Wilmington, N. C	256,000				750,000	750,000				647,200	48,000
228	Hazleton, Pa		959,500									
229	Orange, N. J		130,000	224,481	90,000	472,000	472,000				54,000	399,200
230	Kokomo, Ind	21,700										
231	Amsterdam, N. Y					378,000	378,000					
232	Petersburg, Va	492,000	1,363,000			530,000	530,000					
233	Pensacola, Fla		80,244			754,000	314,000			440,000		116,000
234	Norristown, Pa		705		55,500							
235	Lewiston, Me	183,000				659,000	459,000			200,000	345,000	
236	Oshkosh, Wis					730,000	675,000			55,000		
237	Green Bay, Wis		2,000			999,000	958,000			41,000		
238	Columbus, Ga	26,000	2,000			315,000	315,000				442,500	
239	Watertown, N. Y	18,400	15,000			734,000	734,000					
240	Moline, Ill		2,000			142,200	142,200					
241	Sheboygan, Wis	50,000				163,000	163,000					
242	Waltham, Mass	4,000				50,000	50,000					
243	Newport, R. I	25,000									107,000	
244	Muskogee, Okla		44,257			1,220,000	1,120,000			100,000		241,654
245	Newburgh, N. Y	2,000				851,731	851,731					
246	La Crosse, Wis	406				581,000	581,000					
247	Lynchburg, Va					1,603,000	1,603,000					
248	Colorado Springs, Colo			567,000		1,535,000	1,145,000			390,000		

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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TABLE 24.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1923

[This table is presented in two sections, the second section beginning on p. 462. 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. 54]

City number	CITY	Total	3 per cent	3¼ per cent	3½ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
	Grand total	[1] $5,478,034,057	$596,100,361	$5,403,500	$444,156,380	$6,182,850	$2,971,922	$1,063,235,631	$606,563,920	$1,116,242,205	$87,894,567
	Group I	3,283,060,399	592,481,771	4,970,000	386,035,091	928,000	2,245,000	663,141,620	523,328,950	556,881,008	21,886,450
	Group II	[1] 578,475,851	200,000		18,796,128	5,102,850	387,800	113,334,592	11,722,072	138,069,925	18,831,554
	Group III	860,537,450	2,577,000	258,000	27,703,720		65,000	179,836,190	39,658,244	230,316,101	16,863,345
	Group IV	473,023,026	395,483		6,161,711			68,470,082	20,026,856	131,598,892	21,169,796
	Group V	282,937,331	446,107	175,500	5,459,730	152,000	274,122	38,453,147	11,827,798	59,376,279	9,143,422
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$1,874,788,893	$586,418,721	$1,166,000	$249,175,702	$8,000		$188,944,005	$416,242,630	$298,187,270	
2	Chicago, Ill	208,025,781						99,240,776		38,709,062	
3	Philadelphia, Pa	263,961,485	3,394,200		34,674,000			142,872,900	22,050,000	20,500,000	
4	Detroit, Mich	188,822,633			6,758,952			24,693,182	27,451,000	25,259,535	$3,857,370
5	Cleveland, Ohio	155,128,274						22,192,108	6,060,340	43,535,574	8,200,880
6	St. Louis, Mo	22,683,000				920,000		17,970,000		3,793,000	
7	Baltimore, Md	123,555,060		1,704,000	42,177,781			59,442,000		6,237,000	
8	Boston, Mass	128,627,401	2,638,850		48,189,301			56,368,750	11,852,000	5,203,000	
9	Los Angeles, Calif	92,841,281					$2,245,000	2,778,140		35,474,704	9,824,200
10	Pittsburgh, Pa	92,926,764		2,100,000	1,690,300			25,062,742	28,573,780	13,151,308	4,000
11	San Francisco, Calif	70,623,200			1,839,200					42,490,000	
12	Buffalo, N. Y	61,076,627	30,000		1,529,855			23,577,017	11,099,200	24,340,555	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$31,218,174			$28,000			$1,509,572		$11,294,822	
14	Washington, D. C	4,589,250				$4,589,250					
15	Newark, N. J	75,180,680			7,510,000	363,600		17,607,187	$6,182,414	32,134,805	$901,122
16	Minneapolis, Minn	56,630,983			1,070,000			19,210,183	631,498	11,130,764	8,435,622
17	Cincinnati, Ohio [2]	111,558,375									
18	New Orleans, La	56,907,401						30,218,000		8,787,000	
19	Kansas City, Mo	23,904,994			826,703			6,395,050		11,047,694	
20	Indianapolis, Ind	28,080,653			3,592,838	150,000	$75,000	4,283,244	887,000	5,962,451	3,754,010
21	Rochester, N. Y	45,723,130	$200,000		5,687,000			9,952,300	613,500	19,680,600	
22	Seattle, Wash	69,051,482					269,300	3,669,600	431,660	15,550,900	99,800
23	Jersey City, N. J	75,630,729			81,587		43,500	20,489,456	2,976,000	22,480,889	5,641,000

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

24	Portland, Oreg	$38,976,033						$12,390,134		$10,580,152	$1,467,378
25	Denver, Colo	23,086,098								16,523,600	
26	Toledo, Ohio	35,690,507			$682,000			5,520,013	$146,400	6,908,808	542,000
27	Columbus, Ohio	40,149,947						10,884,100		8,847,025	
28	Louisville, Ky	16,005,775	$188,000		2,426,400			7,268,100		4,705,400	
29	Providence, R. I	31,891,241	2,147,000	$258,000	5,509,000			22,126,241	150,000	1,700,000	
30	St. Paul, Minn	28,374,780						9,678,880	750,000	8,404,000	236,000
31	Oakland, Calif	11,764,780						665,000		5,034,130	
32	Atlanta, Ga	13,163,500			1,018,000			1,144,000		2,461,500	172,500
33	Akron, Ohio	34,153,915						2,775,388		3,122,576	2,363,500
34	Omaha, Nebr	36,479,558						1,002,500		20,936,180	110,880
35	Birmingham, Ala	13,527,162								250,000	
36	Worcester, Mass	13,099,600			3,124,000			6,486,000	300,000	785,400	
37	Syracuse, N. Y	19,804,466			320,000			3,604,440	3,727,975	3,524,805	277,000
38	Richmond, Va	30,658,364						13,584,327	4,681,500	6,993,708	
39	San Antonio, Tex	12,230,491								300,000	
40	Dallas, Tex	14,119,161						2,585,100	235,000	5,097,000	32,000
41	New Haven, Conn	11,632,000			722,000			2,402,000	3,900,000	3,423,000	
42	Memphis, Tenn	25,140,481						2,920,000	998,000	8,769,000	2,687,000
43	Dayton, Ohio	15,080,525						1,483,900		3,259,565	
44	Norfolk, Va	33,584,500						5,281,000		9,285,000	
45	Houston, Tex	18,447,212						122,500		2,902,000	2,615,488
46	Youngstown, Ohio	17,049,750						85,000		2,947,500	
47	Grand Rapids, Mich	9,140,000			120,000			731,600		4,648,000	493,000
48	Springfield, Mass	12,442,000	142,000		1,680,000			5,631,000	774,500	2,223,000	
49	Bridgeport, Conn	11,701,391			202,000			700,000	3,419,000	1,958,000	
50	Fort Worth, Tex	13,117,416								1,761,000	
51	Scranton, Pa	5,219,153			154,000			1,174,000	1,953,000	910,000	
52	Paterson, N. J	12,450,934					$65,000	2,154,000		6,507,820	65,458
53	Hartford, Conn	17,193,407			3,542,368			6,663,840	1,239,680	4,499,568	
54	Des Moines, Iowa	14,606,465						1,264,648	388,500	3,905,258	
55	New Bedford, Mass	15,476,735			369,000			6,639,000	796,000	2,222,000	847,000
56	Trenton, N. J	12,071,937			425,500			2,523,889		6,092,386	
57	Salt Lake City, Utah	12,129,622						1,722,000	600,000	3,029,000	
58	Camden, N. J	12,668,125			229,200			3,478,200		5,669,225	200,000
59	Nashville, Tenn	12,266,200						2,215,000		2,060,000	371,000
60	Fall River, Mass	11,398,300			1,613,000			4,096,800	1,813,000	920,500	615,000
61	Albany, N. Y	12,740,777			37,952			5,758,500	3,367,661	2,393,950	271,950
62	Wilmington, Del	10,237,213						1,797,450		7,289,263	
63	Kansas City, Kans	13,767,765							196,770	6,188,105	882,491

[1] Includes $111,558,375 not shown in detail.
[2] Detail not reported.

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TABLE 24.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 462. 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. 54]

City number	CITY	Total	3 per cent	3¼ per cent	3½ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
64	Lowell, Mass	$7,103,960						$1,046,760	$1,072,200	$1,912,000	$966,000
65	Flint, Mich	10,641,957						860,000	595,500	843,000	115,000
66	Erie, Pa	7,962,847						3,765,500	960,000	2,180,000	
67	Cambridge, Mass	11,239,450	$100,000		$3,799,300			5,057,800		1,180,850	
68	Reading, Pa	4,311,400			559,800			1,106,500	300,000	310,000	
69	Yonkers, N. Y	19,300,603			363,700			1,672,570	2,182,183	5,528,050	248,700
70	Duluth, Minn	10,370,458						2,625,375		2,854,000	800,000
71	Spokane, Wash	7,390,950						450,000	453,362	5,619,680	
72	Elizabeth, N. J	7,192,178						695,850	739,000	3,583,991	264,000
73	Utica, N. Y	6,360,441			93,500			467,635	2,600,993	1,270,066	
74	Lynn, Mass	6,712,400			713,000			3,529,650	776,750	956,500	220,000
75	Tacoma, Wash	8,348,654							541,270	2,945,540	
76	Jacksonville, Fla	10,864,866								2,095,000	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
77	Oklahoma City, Okla	$14,545,719						$94,500		$3,122,635	
78	Canton, Ohio	14,117,509						498,677		1,767,290	
79	Somerville, Mass	2,343,500			$110,000			1,384,500	$70,000	104,000	
80	Schenectady, N. Y	7,633,864			9,000			537,500	701,500	2,878,400	
81	Waterbury, Conn	13,108,000			232,000			1,153,000	2,635,000	3,688,000	$1,490,000
82	Tulsa, Okla	11,406,972								312,200	
83	Lawrence, Mass	5,864,560						2,266,060	689,000	1,180,500	
84	Fort Wayne, Ind	2,985,662						512,500		230,000	248,000
85	El Paso, Tex	7,105,023								342,000	
86	Evansville, Ind	3,990,300						2,054,800		1,061,000	164,000
87	Savannah, Ga	4,543,863								3,824,995	
88	Knoxville, Tenn	11,809,282						130,000		1,788,000	
89	Allentown, Pa	3,633,300			84,500			1,225,700		664,600	
90	San Diego, Calif	13,218,751								7,560,646	
91	Bayonne, N. J	12,576,016			600,426			2,297,178		3,709,756	

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92	Manchester, N. H	5,922,000			288,000			4,147,000		19,000	
93	Harrisburg, Pa	5,881,900	$66,000		113,200			2,671,700		1,642,000	
94	Peoria, Ill	2,049,854						280,480		321,935	
95	Wichita, Kans	7,882,924						422,161		486,613	3,286,353
96	St. Joseph, Mo	2,408,088						729,304		532,059	
97	Sioux City, Iowa	3,109,938								491,000	275,000
98	South Bend, Ind	4,270,677						786,699		301,500	850,000
99	Wilkes-Barre, Pa	2,964,301			78,000			216,500		1,985,000	
100	Binghamton, N. Y	3,514,150	77,000		327,000			250,250	1,118,900	1,066,500	458,000
101	Portland, Me	10,188,778	86,483		222,960			6,901,830	1,390,000	427,500	
102	Rockford, Ill	4,567,360						436,980		237,500	
103	Troy, N. Y	6,712,741			453,125			1,145,332	556,000	2,401,825	72,625
104	Charleston, S. C	9,911,458						4,120,000	252,458	4,047,000	
105	Little Rock, Ark	3,414,691								162,525	
106	Johnstown, Pa	5,372,500			12,000			144,000	825,000	3,688,500	
107	Sacramento, Calif	11,300,500						617,500		8,409,500	
108	East St. Louis, Ill	3,580,575						49,225		956,677	
109	Brockton, Mass	5,918,000			731,400			1,615,100	642,000	779,500	
110	Terre Haute, Ind	2,244,000						745,000	165,000	40,000	
111	Saginaw, Mich	5,062,000			41,000			519,000	125,000	1,055,000	
112	Gary, Ind	2,095,000						50,000		581,500	225,000
113	Pawtucket, R. I	7,997,000			192,000			3,440,000	847,000	2,181,000	712,000
114	Hoboken, N. J	14,110,012			196,000			1,300,664		3,056,986	
115	Long Beach, Calif	5,823,814								1,040,375	
116	Passaic, N. J	6,541,262			96,500			511,000		2,362,250	
117	Springfield, Ohio	4,333,657						254,100		1,176,812	178,020
118	Chester, Pa	4,212,000			401,000			333,000	1,370,000	1,467,800	
119	Hamtramck, Mich	3,946,781						88,000		2,487,000	129,398
120	Altoona, Pa	3,729,721						2,113,500	500,000	150,000	290,000
121	Racine, Wis	3,682,100						27,000		534,100	421,000
122	Lansing, Mich	6,808,800						165,000	545,000	1,190,000	1,719,000
123	New Britain, Conn	5,278,056			345,000			2,404,000	1,041,000	714,000	55,000
124	Mobile, Ala	3,837,155	166,000					2,000		2,039,000	
125	Berkeley, Calif	3,317,972								535,582	
126	Springfield, Ill	2,702,056						211,988		486,010	
127	Holyoke, Mass	4,595,000			222,000			1,753,000	513,000	521,000	368,000
128	Highland Park, Mich	7,010,916			24,000			183,000	1,378,940	2,165,400	1,659,686
129	Davenport, Iowa	2,597,624						523,000	9,000	769,000	62,500
130	Chattanooga, Tenn	6,730,773								3,311,000	700,000
131	Bethlehem, Pa	7,261,619			33,000			1,617,900	205,000	3,897,000	
132	Lincoln, Nebr	4,372,159						493,081	12,800	600,588	
133	Niagara Falls, N. Y	9,142,499			35,000			1,707,406	2,539,690	1,134,900	1,185,772
134	Covington, Ky	3,191,989						1,761,500		417,000	98,000
135	Haverhill, Mass	1,637,000			29,000			746,000	243,000	203,000	28,000
136	Portsmouth, Va	7,350,600						391,300		1,635,000	

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TABLE 24.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 462. 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. 54]

City number	CITY	Total	3 per cent	3¼ per cent	3½ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
137	Huntington, W. Va.	$2,217,500								$325,000	
138	East Orange, N. J.	7,646,441			$350,000			$1,910,245	$211,000	1,504,256	
139	Macon, Ga.	2,164,980						98,000	537,568	1,509,000	
140	Wheeling, W. Va.	4,093,800						606,100		81,000	
141	Cicero, Ill.	2,782,897									
142	Roanoke, Va.	4,723,771						492,000		4,039,000	
143	Tampa, Fla.	4,670,525									
144	Lancaster, Pa.	2,014,000			250,000			1,130,000		450,000	
145	Winston-Salem, N. C.	9,527,597								1,575,000	$1,334,000
146	Shreveport, La.	5,132,409						27,000		961,000	1,100,000
147	Jackson, Mich.	3,656,261						371,810	200,000	1,162,300	52,000
148	Augusta, Ga.	3,717,525			296,000			577,000		2,351,000	
149	Fresno, Calif.	3,154,435								595,000	
150	Quincy, Mass.	4,015,350			179,600			1,437,000	704,000	227,500	
151	Pasadena, Calif.	5,424,440						397,281		3,771,259	400,000
152	Topeka, Kans.	2,974,469						687,531		1,098,455	186,572
153	Atlantic City, N. J.	15,750,500			10,000			1,467,000		11,871,500	1,617,000
154	Kalamazoo, Mich.	3,315,123						59,200		327,163	454,870
155	Lakewood, Ohio	9,279,729						79,000		1,034,500	350,000
156	Malden, Mass.	3,162,500			200,000			1,062,000		1,134,500	
157	Charlotte, N. C.	6,134,453						40,000		1,640,000	1,000,000
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000										
158	Cedar Rapids, Iowa	$3,093,030						$70,000	$163,515	$1,162,291	$434,685
159	Wichita Falls, Tex.	8,878,076						9,000		5,000	
160	York, Pa.	1,594,900			$202,000	$8,000		416,000	391,000	373,900	
161	Elmira, N. Y.	3,908,585		$98,000	220,000			231,000	1,266,000	1,513,500	
162	Newton, Mass.	5,000,000	$45,000		382,500	61,000		3,272,500	451,000	34,000	92,000

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163	Bay City, Mich	5,424,800					655,000			
164	McKeesport, Pa	2,455,489			58,000		845,000		407,000	110,000
165	New Castle, Pa	2,490,950			25,000		45,000	547,000	925,000	100,000
166	Decatur, Ill	2,542,318					201,845		245,075	
167	Oak Park, Ill	4,092,618					120,020		1,054,518	255,600
168	Chelsea, Mass	3,718,600			500,000		1,957,100		262,500	
169	Kenosha, Wis	2,304,000							881,000	200,000
170	Hammond, Ind	2,303,385					15,000		111,000	
171	Galveston, Tex	5,318,000							211,500	
172	Mount Vernon, N. Y	8,387,060			286,000		888,750	740,000	4,333,300	62,000
173	Beaumont, Tex	4,617,969					220,000			
174	Woonsocket, R. I	7,788,000			271,000		2,038,000	340,000	1,318,000	
175	Pittsfield, Mass	2,783,475			30,000		1,333,000	356,000	695,300	
176	Perth Amboy, N. J	6,407,759					313,000		2,224,900	535,500
177	Montgomery, Ala	4,936,180			7,000				1,954,000	
178	Stockton, Calif	3,647,636					45,100			
179	Medford, Mass	2,882,250					846,050	183,500	918,700	
180	Lima, Ohio	7,981,899			250,000		126,000		651,000	
181	Charleston, W. Va	3,162,700					60,000		946,200	
182	Lexington, Ky	2,575,703					403,100		626,570	
183	Greensboro, N. C	3,673,166					250,000			
184	Pueblo, Colo	5,128,455							1,825,200	
185	Salem, Mass	2,717,500			135,000		1,501,500	167,500	395,500	
186	Madison, Wis	4,632,300			10,000		755,500		1,078,000	
187	Everett, Mass	2,574,590					1,279,600	658,000	235,500	1,490
188	Butte, Mont	2,665,354							24,531	
189	Fitchburg, Mass	2,992,800			52,000		1,553,300	45,000	55,000	66,000
190	East Chicago, Ind	1,232,065					11,000		36,000	
191	San Jose, Calif	1,501,270					313,705		403,575	
192	Williamsport, Pa	1,309,600	98,000		21,900		154,200	135,000	485,000	
193	West Hoboken, N. J	2,459,900					227,000		419,000	51,000
194	Evanston, Ill	2,304,252					224,500		857,000	
195	Hamilton, Ohio	5,515,241			7,944		1,436,714	59,500	79,713	
196	Brookline, Mass	1,375,805			71,700		687,100	433,100	129,305	
197	Jamestown, N. Y	3,821,180			50,000		596,000		1,219,539	38,100
198	Springfield, Mo	737,748								
199	Waco, Tex	3,571,325					155,000			
200	Muskegon, Mich	3,493,671					135,000		1,228,400	145,000
201	Lorain, Ohio	6,070,050					410,000		577,500	
202	Muncie, Ind	1,393,093					225,000	20,000	61,718	
203	Pontiac, Mich	4,715,250					25,000		829,000	1,494,000
204	Chicopee, Mass	1,704,375			26,000		196,750	440,500	600,950	
205	Joliet, Ill	2,286,480							192,300	
206	Columbia, S. C	3,706,268							379,000	470,000
207	Superior, Wis	2,129,749			100,000		281,750		788,500	150,000

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TABLE 24.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 462. 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. 54]

City number	CITY	Total	3 per cent	3¼ per cent	3½ per cent	3.65 per cent	3¾ per cent	4 per cent	4¼ per cent	4½ per cent	4¾ per cent
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
208	Dubuque, Iowa	$2,863,518						$530,000		$1,245,000	
209	Battle Creek, Mich	1,538,400						320,000	$40,000	219,000	$210,000
210	Aurora, Ill	1,472,076						260,043		617,091	
211	Waterloo, Iowa	2,997,053						20,000	276,392	619,784	36,926
212	New Rochelle, N. Y	5,038,773			$401,779		$4,122	320,700	1,451,750	756,911	300,674
213	Stamford, Conn	3,317,875						868,500		1,486,411	28,980
214	Taunton, Mass	3,529,500			420,500			1,607,900	300,000	352,100	283,000
215	Council Bluffs, Iowa	1,683,321								329,000	82,467
216	Portsmouth, Ohio	3,592,474				$83,000		749,573		519,664	
217	Rock Island, Ill	1,489,600									
218	Poughkeepsie, N. Y	3,357,247	$47,500	$40,500	419,000			177,000	545,000	1,201,250	
219	Quincy, Ill	780,500								80,000	
220	Austin, Tex	2,713,846								108,000	896,000
221	Auburn, N. Y	1,333,063						205,135	363,541	265,015	200,000
222	New Brunswick, N. J	3,972,228			251,707			369,975	137,000	408,000	956,000
223	Easton, Pa	1,742,242			134,400			660,800	200,000	621,042	
224	Newport News, Va	2,891,667						295,667		766,000	
225	Danville, Ill	1,371,571								727,740	
226	Ogden, Utah	4,782,888						210,000		1,142,000	225,000
227	Wilmington, N. C	3,394,234						155,335		939,650	450,000
228	Hazleton, Pa	1,787,500						189,500		848,000	
229	Orange, N. J	3,249,421						454,000		899,675	
230	Kokomo, Ind	701,200						135,000		124,700	125,000
231	Amsterdam, N. Y	1,450,063	108,000	37,000			270,000	221,000	352,000	277,850	
232	Petersburg, Va	3,964,000			75,000			490,000		1,964,000	
233	Pensacola, Fla	3,014,265								1,650,000	
234	Norristown, Pa	1,296,495	121,000		196,000			164,000	600,000	36,500	
235	Lewiston, Me	1,303,500			183,000			764,000			
236	Oshkosh, Wis	1,643,011						215,000	45,000	829,000	200,000

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237	Green Bay, Wis	2,899,400						10,000		1,006,900	523,000
238	Columbus, Ga	1,477,500			49,000			40,500		497,000	
239	Watertown, N. Y	2,516,926			241,800			410,935	485,000	863,500	
240	Moline, Ill	1,335,785								282,961	
241	Sheboygan, Wis	1,243,550						163,000		117,000	
242	Waltham, Mass	1,393,000			33,000			98,000	635,500	177,000	175,000
243	Newport, R. I	2,175,500			215,000			429,500		385,000	246,000
244	Muskogee, Okla	4,719,975								459,250	
245	Newburgh, N. Y	1,753,784	26,607		3,500			441,000		727,400	
246	La Crosse, Wis	2,245,023						674,000		860,000	
247	Lynchburg, Va	3,632,800			130,000			1,003,000		2,034,000	
248	Colorado Springs, Colo	3,274,748						1,271,000		178,400	

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TABLE 24.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 454. 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. 54]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	Grand total	$801,360,625	$26,970,100	$160,788,290	$5,285,037	$243,283,427	$3,852,515	$470,079	$57,742,068	$132,915,062	$5,057,143
	Group I	249,099,434	9,071,048	51,968,685	1,338,000	74,203,647	1,773,544	----------	29,729,800	112,558,401	1,419,950
	Group II	96,416,684	622,516	23,497,691	----------	25,884,937	300,772	----------	8,107,650	4,619,904	1,022,401
	Group III	228,243,525	11,491,005	42,202,890	1,613,000	57,938,861	1,430,848	21,784	8,769,810	11,283,873	264,254
	Group IV	139,061,993	4,943,331	28,608,707	1,419,000	40,740,669	21,124	22,405	6,113,749	2,174,874	2,094,354
	Group V	88,538,989	842,200	14,510,317	915,037	44,515,313	326,227	425,890	5,021,059	2,278,010	256,184
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$4,808,200	$1,500,000	----------	----------	$1,129,165	$343,500	----------	[1] $18,886,100	$107,979,600	----------
2	Chicago, Ill	61,910,783	----------	----------	----------	8,087,559	----------	----------	----------	77,601	----------
3	Philadelphia, Pa	40,289,500	----------	----------	$10,000	154,285	----------	----------	----------	1,200	$15,400
4	Detroit, Mich	33,610,363	6,864,000	$25,851,990	128,000	32,960,270	----------	----------	----------	----------	1,387,971
5	Cleveland, Ohio	35,808,643	67,048	13,981,392	----------	22,997,289	----------	----------	[2] 2,285,000	----------	----------
6	St. Louis, Mo	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
7	Baltimore, Md	13,270,000	----------	----------	----------	----------	----------	----------	[3] 707,700	----------	16,579
8	Boston, Mass	4,375,500	----------	----------	----------	----------	----------	----------	----------	----------	----------
9	Los Angeles, Calif	17,803,145	640,000	12,135,303	1,200,000	5,210,745	1,030,044	----------	----------	4,500,000	----------
10	Pittsburgh, Pa	10,929,300	----------	----------	----------	3,564,334	----------	----------	----------	----------	----------
11	San Francisco, Calif	26,294,000	----------	----------	----------	----------	----------	----------	[4] 7,851,000	----------	----------
12	Buffalo, N. Y	----------	----------	----------	----------	100,000	400,000	----------	----------	----------	----------
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$11,365,380	----------	$787,400	----------	$6,233,000	----------	----------	----------	----------	----------
14	Washington, D. C	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
15	Newark, N. J	2,485,509	----------	7,214,000	----------	782,043	----------	----------	----------	----------	----------
16	Minneapolis, Minn	14,934,488	----------	447,741	----------	25,147	----------	----------	[5] $709,980	----------	$35,560
17	Cincinnati, Ohio [6]	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
18	New Orleans, La	10,329,911	----------	1,951,750	----------	29,701	$129,198	----------	----------	$4,475,000	986,841
19	Kansas City, Mo	3,968,165	----------	----------	----------	1,417,443	171,574	----------	----------	78,365	----------
20	Indianapolis, Ind	5,254,594	$467,716	712,900	----------	2,940,900	----------	----------	----------	----------	----------
21	Rochester, N. Y	4,087,980	----------	2,900	----------	----------	----------	----------	[7] 5,498,850	----------	----------
22	Seattle, Wash	30,745,424	154,800	2,525,000	----------	13,706,178	----------	----------	[8] 1,898,820	----------	----------
23	Jersey City, N. J	13,245,233	----------	9,856,000	----------	750,525	----------	----------	----------	66,539	----------

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

24	Portland, Oreg	$4,902,000		$1,131,978		$8,504,391					
25	Denver, Colo	2,617,500				24,000				$3,920,998	
26	Toledo, Ohio	11,388,000	$2,850,600	3,699,900		3,952,786					
27	Columbus, Ohio	11,572,472		3,687,600	$85,000	5,071,750					$2,000
28	Louisville, Ky	1,285,000								132,875	
29	Providence, R. I										1,000
30	St. Paul, Minn	4,855,000		850,000		3,600,900					
31	Oakland, Calif	5,342,650		714,000		8,000		$1,000			
32	Atlanta, Ga	7,742,500		120,000		505,000					
33	Akron, Ohio	11,749,722	1,500,000	8,645,800		3,996,929					
34	Omaha, Nebr	9,161,900		4,221,965		163,815	$882,318				
35	Birmingham, Ala	10,640,056	207,000	955,500		853,606	531,500		[9] $89,500		
36	Worcester, Mass	1,044,200		260,000					[10] 1,100,000		
37	Syracuse, N. Y	3,958,846	3,991,400						[11] 400,000		
38	Richmond, Va	2,390,529	35,000	500,000		2,170,000			[12] 150,000		153,300
39	San Antonio, Tex	11,930,491									
40	Dallas, Tex	4,584,000		1,220,000		12,750			[2] 353,311		
41	New Haven, Conn	1,185,000									
42	Memphis, Tenn	8,096,200		145,000	850,000	675,281					
43	Dayton, Ohio	6,300,170		2,533,950		1,502,940					
44	Norfolk, Va	12,980,500		1,547,000		4,491,000					
45	Houston, Tex	12,210,348				593,200					3,676
46	Youngstown, Ohio	7,058,998	880,500	234,500	480,000	5,363,252					
47	Grand Rapids, Mich	2,160,100				832,300			[13] 155,000		
48	Springfield, Mass	1,291,500							[14] 700,000		
49	Bridgeport, Conn	4,172,000		339,000		902,000			[15] 9,391		
50	Fort Worth, Tex	2,745,000				1,845,724	13,300	20,784	[16] 1,608	6,730,000	
51	Scranton, Pa	407,000				621,153					
52	Paterson, N. J	2,281,656		935,000		442,000					
53	Hartford, Conn	1,059,864		45,731		118,250					24,106
54	Des Moines, Iowa	7,026,039				2,022,020					
55	New Bedford, Mass	1,256,000	1,179,000	1,131,000		27,735			[17] 1,010,000		
56	Trenton, N. J	1,864,062		1,165,000							1,100
57	Salt Lake City, Utah	4,464,500		500,000		1,814,122					
58	Camden, N. J	1,838,500		1,207,000		46,000					
59	Nashville, Tenn	6,603,700				1,016,500					
60	Fall River, Mass	675,000	246,000	721,000	198,000					500,000	
61	Albany, N. Y	570,364	337,400						[15] 3,000		
62	Wilmington, Del	1,150,500									
63	Kansas City, Kans	4,872,886		425,377		1,202,136					

See footnotes on p. 469.

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TABLE 24.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 454. 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. 54]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
64	Lowell, Mass	$1,701,000	$48,000	$348,000		$10,000					
65	Flint, Mich	5,640,457				2,588,000					
66	Erie, Pa	60,000		192,000		805,347					
67	Cambridge, Mass	439,500		232,000		30,000			[18] $400,000		
68	Reading, Pa	1,984,000				51,100					
69	Yonkers, N. Y	3,091,350		2,016,050					[19] 4,198,000		
70	Duluth, Minn	2,962,000		400,000		729,083					
71	Spokane, Wash	822,212				45,696					
72	Elizabeth, N. J	25,510		1,178,274		505,000			[20] 200,000		$553
73	Utica, N. Y	790,358	183,105	876,265							78,519
74	Lynn, Mass	410,000	33,000	24,000		49,500					
75	Tacoma, Wash	4,449,619				408,495	$3,730				
76	Jacksonville, Fla	8,432,766				337,100					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
77	Oklahoma City, Okla	$10,369,525				$959,059					
78	Canton, Ohio	4,895,401	$218,601	$1,875,244		4,198,673			[21] $161,784	$501,839	
79	Somerville, Mass	75,000							[22] 600,000		
80	Schenectady, N. Y	1,441,762	1,026,000	210,000		12,500			[23] 817,202		
81	Waterbury, Conn	3,740,000							[24] 170,000		
82	Tulsa, Okla	6,500,560		3,150,302		1,431,690		$12,220			
83	Lawrence, Mass	635,000		394,000						700,000	
84	Fort Wayne, Ind					1,978,500				16,662	
85	El Paso, Tex	6,477,000				196,023				90,000	
86	Evansville, Ind	710,000									$500
87	Savannah, Ga	416,033				302,835					
88	Knoxville, Tenn	2,759,488		2,136,000		4,995,794					
89	Allentown, Pa	1,000,000		500,000		158,500					
90	San Diego, Calif	5,658,105									
91	Bayonne, N. J	3,717,000		1,900,000		346,656					5,000

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92	Manchester, N. H	1,468,000									
93	Harrisburg, Pa	1,388,700									300
94	Peoria, Ill	1,119,864				305,000					22,575
95	Wichita, Kans	3,378,727				309,070					
96	St. Joseph, Mo	1,135,000					$2,500		[16] 1,000		8,225
97	Sioux City, Iowa	1,515,000				828,938					
98	South Bend, Ind	482,478		380,000	$170,000	1,300,000					
99	Wilkes-Barre, Pa	449,300				235,501					
100	Binghamton, N. Y	31,000		185,500							
101	Portland, Me	827,505		200,000		13,000			[25] 117,500		2,000
102	Rockford, Ill	3,337,442				554,366					1,072
103	Troy, N. Y	1,294,300		113,400		676,134					
104	Charleston, S. C	1,310,000				182,000					
105	Little Rock, Ark	550,269	75,000	651,800		272,150		3,201			1,699,755
106	Johnstown, Pa	703,000									
107	Sacramento, Calif	1,150,000		1,072,000		51,500					
108	East St. Louis, Ill	2,498,251				76,422					
109	Brockton, Mass	510,000		371,000		69,000			[26] 1,200,000		
110	Terre Haute, Ind	1,094,000				200,000					
111	Saginaw, Mich	1,990,000		1,332,000							
112	Gary, Ind	508,500				520,000			[21] 210,000		
113	Pawtucket, R. I								[27] 625,000		
114	Hoboken, N. J	2,535,509		2,603,586		4,416,767					500
115	Long Beach, Calif	2,880,389		121,716		1,781,334					
116	Passaic, N. J	1,325,150		2,246,362							
117	Springfield, Ohio	1,000,258		509,732		1,187,372			[28] 27,363		
118	Chester, Pa	331,700				178,000					80,500
119	Hamtramck, Mich	468,500		309,000		389,883					75,000
120	Altoona, Pa	351,400	180,000	60,000		74,821					
121	Racine, Wis	1,180,000		270,000		1,193,000			[15] 57,000		
122	Lansing, Mich	3,104,800				85,000					
123	New Britain, Conn	518,000				41,156			[29] 159,900		
124	Mobile, Ala	1,315,840				314,315					
125	Berkeley, Calif	2,782,390									
126	Springfield, Ill	1,753,653		40,000		209,090					1,315
127	Holyoke, Mass	278,000		140,000					[30] 800,000		
128	Highland Park, Mich	720,000		239,000		531,890					118,000
129	Davenport, Iowa	700,000		475,000		59,124					
130	Chattanooga, Tenn	1,574,200		25,000	200,000	920,456					117
131	Bethlehem, Pa	675,000	108,719	725,000							
132	Lincoln, Nebr	3,014,020								251,670	
133	Niagara Falls, N. Y	295,600	1,232,511	713,620					[31] 237,000		
134	Covington, Ky	353,400				562,089					
135	Haverhill, Mass			148,000	90,000					150,000	
136	Portsmouth, Va	3,471,000	150,000	1,550,000		152,800					500

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TABLE 24.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 454. 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. 54]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
137	Huntington, W. Va	$1,892,000				$500					
138	East Orange, N. J	3,574,940		$93,000							
139	Macon, Ga					20,412					
140	Wheeling, W. Va	3,215,000				191,700					
141	Cicero, Ill	1,058,765				1,714,132					
142	Roanoke, Va	120,000				72,771					
143	Tampa, Fla	4,226,954				417,953	$18,624	$6,984			
144	Lancaster, Pa	170,000				14,000					
145	Winston-Salem, N. C	2,783,000		2,475,000		1,309,597				$51,000	
146	Shreveport, La	3,044,409									
147	Jackson, Mich	1,019,156	$366,000			406,000					$78,995
148	Augusta, Ga	119,000				374,525					
149	Fresno, Calif	2,559,435									
150	Quincy, Mass	174,000	117,500	195,000	$70,000				[32] $900,000	10,750	
151	Pasadena, Calif	81,400		123,500	651,000						
152	Topeka, Kans	561,911	140,000	300,000							
153	Atlantic City, N. J	785,000									
154	Kalamazoo, Mich	2,163,640				310,250					
155	Lakewood, Ohio	4,026,363		666,945		3,122,921					
156	Malden, Mass	352,000		14,000						400,000	
157	Charlotte, N. C	1,299,000	1,299,000	100,000	238,000	515,500				2,953	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000										
158	Cedar Rapids, Iowa	$500,262		$25,000		$737,277					
159	Wichita Falls, Tex	3,060,941				5,791,125		$10,080			$1,930
160	York, Pa	6,000		80,000		60,000				$58,000	
161	Elmira, N. Y	527,500				52,585					
162	Newton, Mass	292,000							[33] $370,000		

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163	Bay City, Mich	1,259,300		2,000,000		1,510,500					
164	McKeesport, Pa	801,000	$25,000							209,489	
165	New Castle, Pa			700,000		148,950					
166	Decatur, Ill	1,506,093				589,305					
167	Oak Park, Ill	1,269,931				1,376,875					15,674
168	Chelsea, Mass	115,000	115,000			14,000				755,000	
169	Kenosha, Wis	480,000		25,000		718,000					
170	Hammond, Ind	475,000				1,702,385					
171	Galveston, Tex	5,106,500									
172	Mount Vernon, N. Y	1,214,010	125,000	473,000	$110,000	155,000					
173	Beaumont, Tex	4,152,400				245,569					
174	Woonsocket, R. I	2,135,000				1,186,000			[34] 500,000		
175	Pittsfield, Mass	77,675	3,500	104,000		84,000			[35] 100,000		
176	Perth Amboy, N. J	820,000		475,050		2,039,309					
177	Montgomery, Ala	1,471,000				1,089,350		414,830			
178	Stockton, Calif	2,141,480		1,427,000		34,056					
179	Medford, Mass	43,500	129,100	102,400		59,000			[36] 600,000		
180	Lima, Ohio	2,614,929		1,706,320	232,062	1,763,588			[37] 638,000		
181	Charleston, W. Va	2,156,500									
182	Lexington, Ky	1,268,000				278,033					
183	Greensboro, N. C	2,977,000		190,000		160,000					96,166
184	Pueblo, Colo	1,128,500				2,174,755					
185	Salem, Mass			118,000					[38] 400,000		
186	Madison, Wis	2,156,800		571,000		61,000					
187	Everett, Mass	145,000	17,000	138,000							100,000
188	Butte, Mont	1,655,175				985,648					
189	Fitchburg, Mass	614,000							[39] 500,000	107,500	
190	East Chicago, Ind	885,065				300,000					
191	San Jose, Calif	783,990									
192	Williamsport, Pa	200,000							[40] 215,500		
193	West Hoboken, N. J	807,400		242,000		713,500					
194	Evanston, Ill	1,212,252				5,500				5,000	
195	Hamilton, Ohio	1,709,315		165,801		1,990,331			[41] 65,923		
196	Brookline, Mass								[42] 54,600		
197	Jamestown, N. Y	755,930	60,000	246,000	68,850	188,000			[43] 596,960	1,801	
198	Springfield, Mo	659,000				77,768		980			
199	Waco, Tex	3,303,500				40,000	$72,825				
200	Muskegon, Mich	994,600		450,600		540,071					
201	Lorain, Ohio	1,675,213		994,200		2,410,868				2,269	
202	Muncie, Ind	402,667				667,293					16,415
203	Pontiac, Mich	394,500		130,500	405,000	1,437,250					
204	Chicopee, Mass		96,000	99,200		39,800			[40] 200,000	5,175	
205	Joliet, Ill	1,472,380				621,800					
206	Columbia, S. C	2,013,000				781,866	62,402				
207	Superior, Wis	653,500				130,000					25,999

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TABLE 24.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 454. 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. 54]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
208	Dubuque, Iowa	$835,868				$252,650					
209	Battle Creek, Mich	532,700				216,700					
210	Aurora, Ill	282,500				285,600				$26,842	
211	Waterloo, Iowa	1,160,444	$106,000			777,507					
212	New Rochelle, N. Y	1,061,837		$197,000						544,000	
213	Stamford, Conn	651,184							[44] $282,800		
214	Taunton, Mass	218,000	80,000			9,000				250,000	
215	Council Bluffs, Iowa	610,665		300,000		361,189					
216	Portsmouth, Ohio	994,112		399,132		843,539				3,454	
217	Rock Island, Ill	790,700				698,900					
218	Poughkeepsie, N. Y	405,729		461,894		59,374					
219	Quincy, Ill	374,700				325,800					
220	Austin, Tex	1,374,500				335,346					
221	Auburn, N. Y	216,035				37,287			[45] 46,050		
222	New Brunswick, N. J	1,113,546		736,000							
223	Easton, Pa	45,000				81,000					
224	Newport News, Va	1,140,000		575,000		115,000					
225	Danville, Ill	565,406				69,006				9,419	
226	Ogden, Utah	897,000		300,000		2,008,888					
227	Wilmington, N. C	1,519,402		48,000	$99,125	182,722					
228	Hazleton, Pa	750,000									
229	Orange, N. J	1,594,760				187,000			[15] 113,986		
230	Kokomo, Ind	32,000				284,500					
231	Amsterdam, N. Y	118,153		66,000							
232	Petersburg, Va	1,435,000									
233	Pensacola, Fla	251,309		110,430		811,526	$191,000				
234	Norristown, Pa	156,000		22,290		705					
235	Lewiston, Me	240,000								116,500	
236	Oshkosh, Wis	150,000				153,000				51,011	

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237	Green Bay, Wis	211,500		128,000		999,000				21,000
238	Columbus, Ga	891,000								
239	Watertown, N. Y	450,691							[46] 65,000	
240	Moline, Ill	501,275				549,549				2,000
241	Sheboygan, Wis	304,000				550,000				109,550
242	Waltham, Mass	82,000	20,000	172,500						
243	Newport, R. I	317,000	54,000	529,000						
244	Muskogee, Okla	3,965,684				295,041				
245	Newburgh, N. Y	269,437	11,600	2,000					[47] 272,240	
246	La Crosse, Wis	319,220				391,803				
247	Lynchburg, Va	359,500				106,300				
248	Colorado Springs, Colo	1,258,324				567,024				

[1] $11,336,100 at 2½ per cent; $1,250,000 at 3⅞ per cent; $4,250,000 at 4⅛ per cent; $2,050,000 at 4⅜ per cent.
[2] At 4.1 per cent.
[3] At one-fourth of 1 per cent.
[4] $3,000,000 at 4.1 per cent; $4,834,000 at 4.3 per cent; $17,000 at 4⅖ per cent.
[5] $100,000 at 4.15 per cent; $227,410 at 4.65 per cent; $370,800 at 4.7 per cent; $9,270 at 4.85 per cent; $2,500 at 4.9 per cent.
[6] Detail not reported.
[7] $100,000 at 4⅛ per cent; $900,000 at 4.15 per cent; $2,112,500 at 4.19 per cent; $250,000 at 4¼ per cent; $500,000 at 4.28 per cent; $500,000 at 4.32 per cent; $1,050,000 at 4.35 per cent; $350 at 4.55 per cent; $12,500 at 4.65 per cent; $70,000 at 4¾ per cent; $3,500 at 4.85 per cent.
[8] $959,310 at 4⅛ per cent; $939,510 at 4⅖ per cent.
[9] At 6½ per cent.
[10] $400,000 at 1.15 per cent; $700,000 at 4.13 per cent.
[11] $300,000 at 4.35 per cent; $100,000 at 4⅖ per cent.
[12] At 4.85 per cent.
[13] At 3.95 per cent.
[14] At 4.15 per cent.
[15] At 2 per cent.
[16] At 10 per cent.
[17] $10,000 at 3.975 per cent; $500,000 at 4.19 per cent; $500,000 at 4¼ per cent.
[18] At 4.19 per cent.
[19] $500,000 at 4.3 per cent; $150,000 at 4.34 per cent; $920,000 at 4.39 per cent; $1,350,000 at 4⅖ per cent; $778,000 at 4.45 per cent; $500,000 at 4.46 per cent.
[20] At 4.98 per cent.
[21] At 4⅖ per cent.
[22] $200,000 at 4.15 per cent; $200,000 at 4.19 per cent; $150,000 at 4⅕ per cent; $50,000 at 4.26 per cent.
[23] $150,000 at 4⅕ per cent; $410,000 at 4.3 per cent; $105,202 at 4.45 per cent; $48,000 at 4⅗ per cent; $101,000 at 4.65 per cent; $3,000 at 4.7 per cent.
[24] At 4.45 per cent.
[25] At 4.67 per cent.
[26] $200,000 at 4.17 per cent; $400,000 at 4.18 per cent; $200,000 at 4.26 per cent; $200,000 at 4.27 per cent; $200,000 at 4.34 per cent.
[27] $125,000 at 4.36 per cent; $100,000 at 4⅝ per cent; $400,000 at 4.7 per cent.
[28] $24,863 at 4.45 per cent; $2,500 at 6½ per cent.
[29] At 4.07 per cent.
[30] $300,000 at 4.23 per cent; $200,000 at 4.24 per cent; $300,000 at 4.36 per cent.
[31] $192,000 at 4.1 per cent; $60,000 at 4⅗ per cent; $15,000 at 4.7 per cent.
[32] $300,000 at 4.17 per cent; $300,000 at 4.3 per cent; $300,000 at 4.33 per cent.
[33] $20,000 at 3.1 per cent; $200,000 at 4.1 per cent; $150,000 at 4.165 per cent.
[34] $250,000 at 2½ per cent; $250,000 at 4.47 per cent.
[35] At 4.12 per cent.
[36] $150,000 at 5.93 per cent; $150,000 at 6.09 per cent; $300,000 at 6.83 per cent.
[37] At 4½ per cent.
[38] $100,000 at 4.12 per cent; $200,000 at 4.24 per cent; $100,000 at 5.15 per cent.
[39] $100,000 at 4.13 per cent; $400,000 at 4.14 per cent.
[40] At 4⅕ per cent.
[41] $55,000 at 3.9 per cent; $10,923 at 4⅖ per cent.
[42] $17,100 at 3.45 per cent; $1,000 at 3$\frac{9}{16}$ per cent; $6,000 at 3⅜ per cent; $30,500 at 3⅝ per cent.
[43] $21,600 at 4⅕ per cent; $130,904 at 4.35 per cent; $380,000 at 4⅗ per cent; $6,000 at 4.45 per cent; $30,250 at 4⅗ per cent; $7,000 at 4.7 per cent; $13,800 at 4⅘ per cent; $7,406 at 4.85 per cent.
[44] $200,000 at 4.12 per cent; $82,800 at 4.45 per cent.
[45] $44,800 at 4.1 per cent; $1,250 at 4.7 per cent.
[46] At 3.7 per cent.
[47] $115,000 at 3.85 per cent; $40,000 at 4.1 per cent; $90,240 at 4⅕ per cent; $27,000 at 4⅔ per cent.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	Grand total								
	Government of city	$55,122,289,085	$43,982,895,740	$10,560,938,922	$578,454,423	$1,324,209,313			
	Government of State	45,883,918,570	36,465,890,718	8,833,921,267	584,106,585	1,029,297			
	Government of county	18,927,277,629	14,235,572,292	4,395,241,222	296,464,115	41,953,332			
	Governments of other civil divisions	2,411,490,525	1,641,136,795	755,437,707	14,916,023				
	GROUP I:								
	Government of city	27,335,950,630	23,469,422,578	3,726,150,946	140,377,106	1,110,857,293			
	Government of State	21,456,359,153	18,754,013,831	2,561,968,216	140,377,106				
	GROUP II:								
	Government of city	6,258,850,476	4,341,117,679	1,777,713,332	140,019,465	51,219,276			
	Government of State	5,270,876,586	3,768,193,978	1,355,417,244	147,265,364				
	Governments of other civil divisions	618,444,460	429,714,850	188,729,610					
	GROUP III:								
	Government of city	10,849,277,774	8,031,571,805	2,691,614,275	126,091,694	101,175,960			
	Government of State	10,180,151,064	7,321,372,703	2,728,936,664	129,841,697	670,180			
	Government of county	9,070,937,237	6,824,758,858	2,116,336,682	129,841,697	20,806,063			
	Governments of other civil divisions	333,195,260	240,824,060	92,371,200					
	GROUP IV:								
	Government of city	6,822,895,005	5,152,127,684	1,549,304,055	121,463,266	45,934,679			
	Government of State	5,561,876,110	4,045,756,179	1,391,172,193	124,947,738	840			
	Government of county	6,405,435,187	4,746,639,707	1,533,847,742	124,947,738	14,320,619			
	Governments of other civil divisions	1,017,692,270	668,691,582	341,063,949	7,936,739				
	GROUP V:								
	Government of city	3,855,315,200	2,988,655,994	816,156,314	50,502,892	15,022,105			
	Government of State	3,414,655,657	2,576,554,027	796,426,950	41,674,680	358,277			
	Government of county	3,450,905,205	2,664,173,727	745,056,798	41,674,680	6,826,650			
	Governments of other civil divisions	442,158,535	301,906,303	133,272,948	6,979,284				

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	ALABAMA							
35	BIRMINGHAM:							
	Government of city	145,813,598	113,846,248	31,967,350			60	60
	Government of State	145,813,598	113,846,248	31,967,350			60	60
	Government of county	145,813,598	113,846,248	31,967,350			60	60
124	MOBILE:							
	Government of city—							
	City corporation	45,669,141	31,999,459	13,669,682			60	60
	School district	45,669,141	31,999,459	13,669,682			60	60
	Government of State	45,669,141	31,999,459	13,669,682			60	60
	Government of county	45,669,141	31,999,459	13,669,682			60	60
177	MONTGOMERY:							
	Government of city	31,554,761	21,193,401	10,361,360			40	40
	Government of State	31,554,761	21,193,401	10,361,360			40	40
	Government of county	31,554,761	21,193,401	10,361,360			40	40
	ARKANSAS							
105	LITTLE ROCK:							
	Government of city—							
	City corporation	59,451,305	41,717,180	17,734,125			35	35
	School district	59,451,305	41,717,180	17,734,125			35	35
	Government of State	59,451,305	41,717,180	17,734,125			35	35
	Government of county	59,451,305	41,717,180	17,734,125			35	35
	CALIFORNIA							
125	BERKELEY:							
	Government of city—							
	City corporation	62,367,427	54,804,890	7,562,537			70	70
	School district	45,720,150	38,661,925	7,058,225			50	50
	Government of county	45,720,150	38,661,925	7,058,225			50	50
149	FRESNO:							
	Government of city—							
	City corporation	41,177,570	32,847,800	8,329,770			50	50
	School district	41,177,570	32,847,800	8,329,770			50	50
	Government of county	41,177,570	32,847,800	8,329,770			50	50
115	LONG BEACH:							
	Government of city—							
	City corporation	105,076,735	94,019,000	11,057,735			70	70
	School districts	73,022,780	69,081,160	3,941,620			48	48
	Government of county	73,022,780	69,081,160	3,941,620			48	48
9	LOS ANGELES:							
	Government of city—							
	City corporation	783,718,770	615,988,805	167,729,965			50	[3] 50
	County	783,718,770	615,988,805	167,729,965			50	[3] 50
	School district	783,718,770	615,988,805	167,729,965			50	[3] 50

[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.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	CALIFORNIA—Continued								
31	OAKLAND:								
	Government of city—								
	City corporation	$181,244,545	$150,349,150	$30,895,395			54	47	
	School districts	165,501,528	138,088,450	27,413,078			50	42	
	Sanitary districts	3,341,150	2,773,154	567,996			54	47	
	Government of county	165,501,528	138,088,450	27,413,078			50	42	
151	PASADENA:								
	Government of city—								
	City corporation	92,817,904	72,533,904	20,284,000			75	75	
	School districts	63,057,095	59,285,300	3,771,795			50	50	
	Government of county	63,057,095	59,285,300	3,771,795			50	50	
107	SACRAMENTO:								
	Government of city—								
	City corporation	85,410,490	72,308,140	13,102,350			[4] 72	50	
	School district	73,834,190	60,605,630	13,228,560			56	50	
	Government of county	73,834,190	60,605,630	13,228,560			56	50	
90	SAN DIEGO:								
	Government of city—								
	City corporation	108,246,590	94,586,540	13,660,050			[5] 100	40	
	School district	60,138,572	55,375,355	4,763,217			[5] 50	20	
	Government of county	60,138,572	55,375,355	4,763,217			[5] 50	20	
11	SAN FRANCISCO:								
	Government of city	615,315,097	509,461,021	105,854,076			50	50	
191	SAN JOSE:								
	Government of city—								
	City corporation	31,227,680	25,866,575	5,361,105			40	40	
	School districts	31,227,680	25,866,575	5,361,105			40	40	
	Government of county	31,227,680	25,866,575	5,361,105			40	40	

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178	STOCKTON:							
	Government of city—							
	City corporation	58,593,515	49,117,738	9,475,777			100	40
	School district	37,234,389	29,965,050	7,269,339			60	40
	Government of county	37,234,389	29,965,050	7,269,339			60	40
	COLORADO							
248	COLORADO SPRINGS:							
	Government of city—							
	City corporation	39,798,800	[6] 39,798,800	([6])			100	100
	School district	39,798,800	[6] 39,798,800	([6])			100	100
	Government of State	39,798,800	[6] 39,798,800	([6])			100	100
	Government of county	39,798,800	[6] 39,798,800	([6])			100	100
25	DENVER:							
	Government of city—							
	City corporation	388,610,170	257,526,490	131,083,680			100	100
	School district	388,610,170	257,526,490	131,083,680			100	100
	Government of State	388,610,170	257,526,490	131,083,680			100	100
184	PUEBLO:							
	Government of city—							
	City corporation	34,886,175	24,344,648	10,541,527			100	100
	School districts	34,886,175	24,344,648	10,541,527			100	100
	Government of State	34,886,175	24,344,648	10,541,527			100	100
	Government of county	34,886,175	24,344,648	10,541,527			100	100
	CONNECTICUT							
49	BRIDGEPORT:							
	Government of city	236,637,534	[6] 236,637,534	([6])		[7] $1,409,300	80	80
	Government of State	236,637,534	[6] 236,637,534	([6])			80	80
	Government of county	236,637,534	[6] 236,637,534	([6])			80	80
53	HARTFORD:							
	Government of city—							
	City corporation	270,301,060	242,045,540	28,255,520		[7] 60,325,800	80	80
	School districts	270,301,060	242,045,540	28,255,520		[7] 23,206,450	80	80
	Government of State	270,301,060	242,045,540	28,255,520			80	80
	Government of county	270,301,060	242,045,540	28,255,520			80	80
123	NEW BRITAIN:							
	Government of city	93,037,469	73,091,235	19,946,234		[7] 1,231,177	84	84
	Government of State	93,037,469	73,091,235	19,946,234			84	84
	Government of county	93,037,469	73,091,235	19,946,234			84	84

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[4] Basis in practice for all real property except improvements, which are assessed at 60 per cent.
[5] Basis in practice for all real property except improvements, which are assessed at 20 per cent.
[6] Valuation of personal property included with that of real property.
[7] Includes corporation tax.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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 rty
	CONNECTICUT—Continued								
41	NEW HAVEN:								
	Government of city	$257,332,053	$212,249,471	$45,082,582		[8] $6,926,228	100	100	
	Government of State	257,332,053	212,249,471	45,082,582			100	100	
	Government of county	257,332,053	212,249,471	45,082,582			100	100	
213	STAMFORD:								
	Government of city—								
	City corporation	53,360,715	46,690,715	6,670,000			65	65	
	Town	53,360,715	46,690,715	6,670,000		[7] 525,531	65	65	
	Government of State	53,360,715	46,690,715	6,670,000			65	65	
	Government of county	53,360,715	46,690,715	6,670,000			65	65	
81	WATERBURY:								
	Government of city	150,994,493	128,754,859	22,239,634		[7] 1,738,600	80	80	
	Government of State	150,994,493	128,754,859	22,239,634			80	80	
	Government of county	150,994,493	128,754,859	22,239,634			80	80	
	DELAWARE								
62	WILMINGTON:								
	Government of city	118,980,425	116,613,900		$2,366,525	(9)	100		100
	Government of State	112,536,601	112,536,601				96		
	Government of county	112,536,601	112,536,601				96		
	DISTRICT OF COLUMBIA								
14	WASHINGTON:								
	Government of city	1,175,867,117	723,199,268	452,667,849			100	100	
	FLORIDA								
76	JACKSONVILLE:								
	Government of city—								
	City corporation	75,104,020	61,083,080	14,020,940			70	70	
	School districts	53,672,356	34,069,206	13,486,622	6,116,528		50	50	50

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	Government of State	53,672,356	34,069,206	13,486,622	6,116,528		50	50	50
	Government of county	53,672,356	34,069,206	13,486,622	6,116,528		50	50	50
233	PENSACOLA:								
	Government of city—								
	City corporation	17,091,720	12,062,970	5,028,750			70	70	
	School districts	12,201,190	7,248,241	3,248,589	1,704,360		50	50	50
	Government of State	12,201,190	7,248,241	3,248,589	1,704,360		50	50	50
	Government of county	12,201,190	7,248,241	3,248,589	1,704,360		50	50	50
143	TAMPA:								
	Government of city—								
	City corporation	39,448,027	30,005,635	9,442,392			33	33	
	School districts	29,591,963	19,935,765	7,184,689	2,471,509		25	25	25
	Government of State	29,591,963	19,935,765	7,184,689	2,471,509		25	25	25
	Government of county	29,591,963	19,935,765	7,184,689	2,471,509		25	25	25
	GEORGIA								
32	ATLANTA:								
	Government of city	292,994,179	201,629,758	68,174,717	23,189,704		70	70	80
	Government of State	212,052,837	141,140,831	47,722,302	23,189,704		49	49	80
	Government of county	212,052,837	141,140,831	47,722,302	23,189,704		49	49	80
148	AUGUSTA:								
	Government of city—								
	City corporation	48,103,275	31,183,225	12,727,228	4,192,822		50	40	80
	School district	41,207,419	24,754,968	12,259,629	4,192,822		44	43	80
	Government of State	41,207,419	24,754,968	12,259,629	4,192,822		44	43	80
	Government of county	41,207,419	24,754,968	12,259,629	4,192,822		44	43	80
238	COLUMBUS:								
	Government of city	36,679,513	25,779,000	8,544,297	2,356,216		60	60	80
	Government of State	28,098,689	19,334,250	6,408,223	2,356,216		45	45	80
	Government of county	28,098,689	19,334,250	6,408,223	2,356,216		45	45	80
139	MACON:								
	Government of city—								
	City corporation	47,161,692	30,803,496	10,951,565	5,406,631		67	67	80
	School district	30,983,447	17,811,770	7,765,046	5,406,631		40	40	80
	Government of State	30,983,447	17,811,770	7,765,046	5,406,631		40	40	80
	Government of county	30,983,447	17,811,770	7,765,046	5,406,631		40	40	80
87	SAVANNAH:								
	Government of city—								
	City corporation	73,284,091	52,305,732	20,280,563	697,796		50	50	80
	School district	55,259,323	38,586,676	15,974,851	697,796		37	39	80
	Government of State	55,259,323	38,586,676	15,974,851	697,796		37	39	80
	Government of county	55,259,323	38,586,676	15,974,851	697,796		37	39	80

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[7] Includes corporation tax.
[8] Includes corporation tax and shellfish beds tax.
[9] Horses and mules taxed at $1 each.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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								
210	AURORA:								
	Government of city—								
	City corporation	$16,212,143	$10,743,389	$4,041,211	$1,427,543		50	50	50
	School districts	16,212,143	10,743,389	4,041,211	1,427,543		50	50	50
	Government of State	16,212,143	10,743,389	4,041,211	1,427,543		50	50	50
	Government of county	16,212,143	10,743,389	4,041,211	1,427,543		50	50	50
	Government of township	16,212,143	10,743,389	4,041,211	1,427,543		50	50	50
2	CHICAGO:								
	Government of city—								
	City corporation	1,788,665,379	1,297,355,021	416,009,471	75,300,887		35	25	50
	County	1,788,665,379	1,297,355,021	416,009,471	75,300,887		35	25	50
	School district	1,788,665,379	1,297,355,021	416,009,471	75,300,887		35	25	50
	Sanitary district	1,788,665,379	1,297,355,021	416,009,471	75,300,887		35	25	50
	Park districts	1,770,374,945	1,282,893,611	414,215,103	73,266,231		35	25	50
	Government of State	1,788,665,379	1,297,355,021	416,009,471	75,300,887		35	25	50
41	CICERO:								
	Government of city—								
	City corporation	12,770,769	7,279,882	4,071,974	1,418,913		40	40	50
	School districts	12,770,769	7,279,882	4,071,974	1,418,913		40	40	50
	Park districts	11,893,121	6,666,383	4,026,224	1,200,514		40	40	50
	Government of State	12,770,769	7,279,882	4,071,974	1,418,913		40	40	50
	Government of county	12,770,769	7,279,882	4,071,974	1,418,913		40	40	50
	Government of sanitary district	12,770,769	7,279,882	4,071,974	1,418,913		40	40	50
225	DANVILLE:								
	Government of city—								
	City corporation	14,891,706	9,511,068	3,926,465	1,454,173		50	33	50
	School district	14,891,706	9,511,068	3,926,465	1,454,173		50	33	50
	Government of State	14,891,706	9,511,068	3,926,465	1,454,173		50	33	50
	Government of county	14,891,706	9,511,068	3,926,465	1,454,173		50	33	50
	Government of township	14,891,706	9,511,068	3,926,465	1,454,173		50	33	50

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166	DECATUR:								
	Government of city—								
	City corporation	17,160,856	11,928,200	4,255,220	977,436		50	50	50
	School district	17,160,856	11,928,200	4,255,220	977,436		50	50	50
	Government of State	17,160,856	11,928,200	4,255,220	977,436		50	50	50
	Government of county	17,160,856	11,928,200	4,255,220	977,436		50	50	50
	Government of township	17,160,856	11,928,200	4,255,220	977,436		50	50	50
	Government of sanitary district	17,160,856	11,928,200	4,255,220	977,436		50	50	50
108	EAST ST. LOUIS:								
	Government of city—								
	City corporation	25,563,404	15,298,380	5,482,345	4,782,679		50	50	50
	School district	25,563,404	15,298,380	5,482,345	4,782,679		50	50	50
	Park district	25,563,404	15,298,380	5,482,345	4,782,679		50	50	50
	Government of State	25,563,404	15,298,380	5,482,345	4,782,679		50	50	50
	Government of county	25,563,404	15,298,380	5,482,345	4,782,679		50	50	50
	Government of sanitary district	25,563,404	15,298,380	5,482,345	4,782,679		50	50	50
194	EVANSTON:								
	Government of city—								
	City corporation	24,151,434	19,049,156	4,564,515	537,763		40	20	50
	School districts	24,151,434	19,049,156	4,564,515	537,763		40	20	50
	Park district	7,069,392	5,925,191	1,057,753	86,448		40	20	50
	Government of State	24,151,434	19,049,156	4,564,515	537,763		40	20	50
	Government of county	24,151,434	19,049,156	4,564,515	537,763		40	20	50
	Government of sanitary district	24,151,434	19,049,156	4,564,515	537,763		40	20	50
205	JOLIET:								
	Government of city—								
	City corporation	12,756,578	9,101,550	3,145,070	509,958		25	50	50
	School districts	12,756,578	9,101,550	3,145,070	509,958		25	50	50
	Park district	12,756,578	9,101,550	3,145,070	509,958		25	50	50
	Government of State	12,756,578	9,101,550	3,145,070	509,958		25	50	50
	Government of county	12,756,578	9,101,550	3,145,070	509,958		25	50	50
	Government of township	12,756,578	9,101,550	3,145,070	509,958		25	50	50
240	MOLINE:								
	Government of city—								
	City corporation	11,532,749	7,471,870	3,470,720	590,159		30	30	50
	School district	11,532,749	7,471,870	3,470,720	590,159		30	30	50
	Government of State	11,532,749	7,471,870	3,470,720	590,159		30	30	50
	Government of county	11,532,749	7,471,870	3,470,720	590,159		30	30	50
	Government of township	11,532,749	7,471,870	3,470,720	590,159		30	30	50

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)[1]		
		Subject to the general property tax				Subject to special property taxes[1]			
		Total	Real property	Personal property	Other property		Real property	Personal property	Other property
	ILLINOIS—Continued								
167	OAK PARK:								
	Government of city—								
	City corporation	$18,288,377	$14,520,805	$3,302,220	$465,352		25	50	50
	School districts	18,288,377	14,520,805	3,302,220	465,352		25	50	50
	Park district	18,288,377	14,520,805	3,302,220	465,352		25	50	50
	Government of State	18,288,377	14,520,805	3,302,220	465,352		25	50	50
	Government of county	18,288,377	14,520,805	3,302,220	465,352		25	50	50
	Government of sanitary district	18,288,377	14,520,805	3,302,220	465,352		25	50	50
94	PEORIA:								
	Government of city—								
	City corporation	41,284,423	28,208,875	10,629,900	2,445,648		50	50	50
	School district	41,284,423	28,208,875	10,629,900	2,445,648		50	50	50
	Pleasure driveway and park district	41,284,423	28,208,875	10,629,900	2,445,648		50	50	50
	Government of State	41,284,423	28,208,875	10,629,900	2,445,648		50	50	50
	Government of county	41,284,423	28,208,875	10,629,900	2,445,648		50	50	50
219	QUINCY:								
	Government of city—								
	City corporation	18,362,817	11,904,525	6,051,532	406,760		50	50	50
	School district	18,362,817	11,904,525	6,051,532	406,760		50	50	50
	Sanitary district	18,362,817	11,904,525	6,051,532	406,760		50	50	50
	Government of State	18,362,817	11,904,525	6,051,532	406,760		50	50	50
	Government of county	18,362,817	11,904,525	6,051,532	406,760		50	50	50
	Government of township	18,362,817	11,904,525	6,051,532	406,760		50	50	50
102	ROCKFORD:								
	Government of city—								
	City corporation	43,338,858	27,331,880	14,956,525	1,050,453		40	40	50
	School district	43,338,858	27,331,880	14,956,525	1,050,453		40	40	50
	Park district	43,338,858	27,331,880	14,956,525	1,050,453		40	40	50
	Government of State	43,338,858	27,331,880	14,956,525	1,050,453		40	40	50
	Government of county	43,338,858	27,331,880	14,956,525	1,050,453		40	40	50
	Government of township	43,338,858	27,331,880	14,956,525	1,050,453		40	40	50

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217	ROCK ISLAND:								
	Government of city—								
	City corporation	12,417,875[1]	9,227,815	2,579,920	610,140		30	30	50
	School district	12,417,875	9,227,815	2,579,920	610,140		30	30	50
	Government of State	12,417,875	9,227,815	2,579,920	610,140		30	30	50
	Government of county	12,417,875	9,227,815	2,579,920	610,140		30	30	50
	Government of township	12,417,875	9,227,815	2,579,920	610,140		30	30	50
126	SPRINGFIELD:								
	Government of city—								
	City corporation	29,408,549	19,836,425	8,887,430	684,694		30	50	50
	School district	29,408,549	19,836,425	8,887,430	684,694		30	50	50
	Pleasure driveway and park district	29,408,549	19,836,425	8,887,430	684,694		30	50	50
	Government of State	29,408,549	19,836,425	8,887,430	684,694		30	50	50
	Government of county	29,408,549	19,836,425	8,887,430	684,694		30	50	50
	Government of township	29,408,549	19,836,425	8,887,430	684,694		30	50	50
	INDIANA								
190	EAST CHICAGO:								
	Government of city—								
	City corporation	73,795,830	54,233,825	19,562,005			100	100	
	School district	73,795,830	54,233,825	19,562,005			100	100	
	Government of State	73,795,830	54,233,825	19,562,005			100	100	
	Government of county	73,795,830	54,233,825	19,562,005			100	100	
	Government of township	73,795,830	54,233,825	19,562,005			100	100	
86	EVANSVILLE:								
	Government of city—								
	City corporation	121,209,670	74,853,100	46,356,570			100	100	
	School district	121,209,670	74,853,100	46,356,570			100	100	
	Government of State	121,209,670	74,853,100	46,356,570			100	100	
	Government of county	121,209,670	74,853,100	46,356,570			100	100	
	Government of township	121,209,670	74,853,100	46,356,570			100	100	
84	FORT WAYNE:								
	Government of city—								
	City corporation	172,524,520	121,471,540	51,052,980			100	100	
	School district	172,524,520	121,471,540	51,052,980			100	100	
	Government of State	172,524,520	121,471,540	51,052,980			100	100	
	Government of county	172,524,520	121,471,540	51,052,980			100	100	
	Government of township	172,524,520	121,471,540	51,052,980			100	100	
112	GARY:								
	Government of city—								
	City corporation	129,054,180	100,274,815	28,779,365			100	100	
	School district	129,054,180	100,274,815	28,779,365			100	100	
	Government of State	129,054,180	100,274,815	28,779,365			100	100	
	Government of county	129,054,180	100,274,815	28,779,365			100	100	
	Government of township	129,054,180	100,274,815	28,779,365			100	100	

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

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	INDIANA—Continued								
170	HAMMOND:								
	Government of city—								
	City corporation	$61,488,485	$47,572,255	$13,916,230			100	100	
	School district	61,488,485	47,572,255	13,916,230			100	100	
	Government of State	61,488,485	47,572,255	13,916,230			100	100	
	Government of county	61,488,485	47,572,255	13,916,230			100	100	
	Government of township	61,488,485	47,572,255	13,916,230			100	100	
20	INDIANAPOLIS:								
	Government of city—								
	City corporation	618,444,460	429,714,850	188,729,610			100	100	
	County	618,444,460	429,714,850	188,729,610			100	100	
	School district	618,444,460	429,714,850	188,729,610			100	100	
	Government of State	618,444,460	429,714,850	188,729,610			100	100	
	Government of township	618,444,460	429,714,850	188,729,610			100	100	
230	KOKOMO:								
	Government of city—								
	City corporation	44,497,635	27,383,465	17,114,170			100	100	
	School district	44,497,635	27,383,465	17,114,170			100	100	
	Government of State	44,497,635	27,383,465	17,114,170			100	100	
	Government of county	44,497,635	27,383,465	17,114,170			100	100	
	Government of township	44,497,635	27,383,465	17,114,170			100	100	
202	MUNCIE:								
	Government of city—								
	City corporation	57,967,900	32,966,685	25,001,215			80	80	
	School district	57,967,900	32,966,685	25,001,215			80	80	
	Government of State	57,967,900	32,966,685	25,001,215			80	80	
	Government of county	57,967,900	32,966,685	25,001,215			80	80	
	Government of township	57,967,900	32,966,685	25,001,215			80	80	

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98	SOUTH BEND:							
	Government of city—							
	City corporation	151, 279, 280	96, 961, 450	54, 317, 830		67	67	
	School district	151, 279, 280	96, 961, 450	54, 317, 830		67	67	
	Government of State	151, 279, 280	96, 961, 450	54, 317, 830		67	67	
	Government of county	151, 279, 280	96, 961, 450	54, 317, 830		67	67	
	Government of township	151, 279, 280	96, 961, 450	54, 317, 830		67	67	
110	TERRE HAUTE:							
	Government of city—							
	City corporation	88, 561, 280	56, 532, 860	32, 028, 420		100	100	
	School district	88, 561, 280	56, 532, 860	32, 028, 420		100	100	
	Government of State	88, 561, 280	56, 532, 860	32, 028, 420		100	100	
	Government of county	88, 561, 280	56, 532, 860	32, 028, 420		100	100	
	Government of township	88, 561, 280	56, 532, 860	32, 028, 420		100	100	
	IOWA							
158	CEDAR RAPIDS:							
	Government of city—							
	City corporation	19, 121, 358	9, 462, 218	9, 292, 294	$366, 846	17	[3] 17	25
	School district	19, 121, 358	9, 462, 218	9, 292, 294	366, 846	17	[3] 17	25
	Government of State	19, 121, 358	9, 462, 218	9, 292, 294	366, 846	17	[3] 17	25
	Government of county	19, 121, 358	9, 462, 218	9, 292, 294	366, 846	17	[3] 17	25
215	COUNCIL BLUFFS:							
	Government of city—							
	City corporation	9, 302, 480	4, 124, 147	4, 627, 848	550, 485	25	[3] 25	25
	School district	9, 302, 480	4, 124, 147	4, 627, 848	550, 485	25	[3] 25	25
	Government of State	9, 302, 480	4, 124, 147	4, 627, 848	550, 485	25	[3] 25	25
	Government of county	9, 302, 480	4, 124, 147	4, 627, 848	550, 485	25	[3] 25	25
129	DAVENPORT:							
	Government of city—							
	City corporation	50, 193, 380	28, 069, 200	21, 821, 830	302, 350	40	[3] 40	50
	School district	30, 511, 689	12, 340, 710	18, 019, 755	151, 224	20	[3] 20	25
	Government of State	30, 490, 720	12, 326, 721	18, 019, 021	144, 978	20	[3] 20	25
	Government of county	30, 490, 720	12, 326, 721	18, 019, 021	144, 978	20	[3] 20	25
54	DES MOINES:							
	Government of city—							
	City corporation	87, 513, 975	33, 701, 365	52, 717, 655	1, 094, 955	18	[3] 20	25
	School district	87, 513, 975	33, 701, 365	52, 717, 655	1, 094, 955	18	[3] 20	25
	Government of State	87, 513, 975	33, 701, 365	52, 717, 655	1, 094, 955	18	[3] 20	25
	Government of county	87, 513, 975	33, 701, 365	52, 717, 655	1, 094, 955	18	[3] 20	25
208	DUBUQUE:							
	Government of city—							
	City corporation	15, 120, 671	6, 864, 605	8, 130, 515	125, 551	20	[3] 20	25
	School district	15, 120, 671	6, 864, 605	8, 130, 515	125, 551	20	[3] 20	25
	Government of State	15, 120, 671	6, 864, 605	8, 130, 515	125, 551	20	[3] 20	25
	Government of county	15, 120, 671	6, 864, 605	8, 130, 515	125, 551	20	[3] 20	25

[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.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	IOWA—Continued								
97	SIOUX CITY:								
	Government of city—								
	City corporation	$37,261,763	$18,233,629	$18,504,813	$523,321		25	[3] 25	25
	School district	37,261,763	18,233,629	18,504,813	523,321		25	[3] 25	25
	Government of State	37,261,763	18,233,629	18,504,813	523,321		25	[3] 25	25
	Government of county	37,261,763	18,233,629	18,504,813	523,321		25	[3] 25	25
211	WATERLOO:								
	Government of city—								
	City corporation	13,258,558	5,681,801	7,349,039	227,718		18	[3] 18	25
	School district	13,258,558	5,681,801	7,349,039	227,718		18	[3] 18	25
	Government of State	13,258,558	5,681,801	7,349,039	227,718		18	[3] 18	25
	Government of county	13,258,558	5,681,801	7,349,039	227,718		18	[3] 18	25
	KANSAS								
63	KANSAS CITY:								
	Government of city—								
	City corporation	121,380,689	78,931,520	42,449,169			100	100	
	School district	121,380,689	78,931,520	42,449,169			100	100	
	Government of State	121,380,689	78,931,520	42,449,169			100	100	
	Government of county	121,380,689	78,931,520	42,449,169			100	100	
152	TOPEKA:								
	Government of city—								
	City corporation	75,745,819	46,658,060	29,087,759			85	85	
	School district	75,745,819	46,658,060	29,087,759			85	85	
	Government of State	75,745,819	46,658,060	29,087,759			85	85	
	Government of county	75,745,819	46,658,060	29,087,759			85	85	

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95	WICHITA:								
	Government of city—								
	City of corporation	112,183,514	74,371,925	37,811,589			70	70	
	School district	112,183,514	74,371,925	37,811,589			70	70	
	Government of State	112,183,514	74,371,925	37,811,589			70	70	
	Government of county	112,183,514	74,371,925	37,811,589			70	70	
	KENTUCKY								
134	COVINGTON:								
	Government of city—								
	City corporation	41,139,278	32,508,780	4,949,445	3,681,053		60	100	100
	School district	41,139,278	32,508,780	4,949,445	3,681,053		60	100	100
	Government of State	54,884,023	37,098,370	14,104,600	3,681,053		100	100	100
	Government of county	44,223,630	37,098,370	3,444,207	3,681,053		100	100	100
182	LEXINGTON:								
	Government of city	46,081,705	35,726,550	8,874,945	1,480,210		65	65	100
	Government of State	65,807,241	35,522,850	28,804,181	1,480,210		70	[10] 70	100
	Government of county	50,553,295	35,522,850	13,550,235	1,480,210		70	[10] 70	100
28	LOUISVILLE:								
	Government of city	313,657,691	204,846,824	93,810,867	15,000,000		100	100	100
	Government of State	450,696,793	195,183,265	240,513,528	15,000,000		95	83	100
	Government of county	287,719,685	195,183,265	77,536,420	15,000,000		95	83	100
	LOUISIANA								
18	NEW ORLEANS:								
	Government of city—								
	City corporation	443,552,203	297,642,932	145,909,271			85	85	
	Orleans Levee district	521,826,121	350,168,155	171,657,966			100	100	
	Government of State	521,826,121	350,168,155	171,657,966			100	100	
146	SHREVEPORT:								
	Government of city—								
	City corporation	89,153,600	56,445,160	32,708,440			80	80	
	School district	89,153,600	56,445,160	32,708,440			80	80	
	Government of State	89,153,600	56,445,160	32,708,440			80	80	
	Government of parish	89,153,600	56,445,160	32,708,440			80	80	
	MAINE								
235	LEWISTON:								
	Government of city	30,262,036	24,545,986	5,716,050		[7] $471,806	60	60	
	Government of State	30,262,036	24,545,986	5,716,050			60	60	
	Government of county	30,262,036	24,545,986	5,716,050			60	60	

[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.
[7] Includes corporation tax.
[10] Bases in practice for all personal property except intangible, which is assessed at 100 per cent.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	MAINE—Continued								
101	PORTLAND:								
	Government of city—								
	City of corporation	$104,244,675	$71,495,325	$32,749,350		$3,685,000	75	75	
	Bridge district	104,244,675	71,495,325	32,749,350			75	75	
	State pier site district	104,244,675	71,495,325	32,749,350			75	75	
	Government of State	104,244,675	71,495,325	32,749,350			75	75	
	Government of county	104,244,675	71,495,325	32,749,350			75	75	
	MARYLAND								
7	BALTIMORE:								
	Government of city	1,237,535,258	833,245,906	404,289,352		[11] 166,500,000	100	100	
	Government of State	1,107,433,017	802,484,982	304,948,035			100	100	
	MASSACHUSETTS								
8	BOSTON:								
	Government of city	1,714,104,300	1,553,957,500	160,146,800			100	100	
	Government of State	1,714,104,300	1,553,957,500	160,146,800			100	100	
109	BROCKTON:								
	Government of city	65,426,650	54,729,225	10,697,425			100	100	
	Government of State	65,426,650	54,729,225	10,697,425			100	100	
	Government of county	65,426,650	54,729,225	10,697,425			100	100	
196	BROOKLINE:								
	Government of city	118,165,000	102,016,500	16,148,500			100	100	
	Government of State	118,165,000	102,016,500	16,148,500			100	100	
	Government of county	118,165,000	102,016,500	16,148,500			100	100	
67	CAMBRIDGE:								
	Government of city	147,100,215	128,796,200	18,304,015		109,015	100	100	
	Government of State	147,100,215	128,796,200	18,304,015		184,385	100	100	
	Government of county	147,100,215	128,796,200	18,304,015			100	100	

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168	CHELSEA:								
	Government of city	47,725,600	40,534,850	7,190,750			100	100	
	Government of State	47,725,600	40,534,850	7,190,750			100	100	
204	CHICOPEE:								
	Government of city	46,483,500	34,517,550	11,965,950			100	100	
	Government of State	46,483,500	34,517,550	11,965,950			100	100	
	Government of county	46,483,500	34,517,550	11,965,950			100	100	
187	EVERETT:								
	Government of city	48,045,525	39,171,850	8,873,675			100	100	
	Government of State	48,045,525	39,171,850	8,873,675			100	100	
	Government of county	48,045,525	39,171,850	8,873,675			100	100	
60	FALL RIVER:								
	Government of city	188,086,150	110,105,250	77,980,900			100	100	
	Government of State	188,086,150	110,105,250	77,980,900			100	100	
	Government of county	188,086,150	110,105,250	77,980,900			100	100	
189	FITCHBURG:								
	Government of city	55,640,425	40,107,625	15,532,800		363,600	100	100	
	Government of State	55,640,425	40,107,625	15,532,800		136,400	100	100	
	Government of county	55,640,425	40,107,625	15,532,800			100	100	
135	HAVERHILL:								
	Government of city	65,185,925	54,556,025	10,629,900			100	100	
	Government of State	65,185,925	54,556,025	10,629,900			100	100	
	Government of county	65,185,925	54,556,025	10,629,900			100	100	
127	HOLYOKE:								
	Government of city	109,535,620	86,553,160	22,982,460			100	100	
	Government of State	109,535,620	86,553,160	22,982,460			100	100	
	Government of county	109,535,620	86,553,160	22,982,460			100	100	
83	LAWRENCE:								
	Government of city	120,369,675	87,052,950	33,316,725		660	100	100	
	Government of State	120,369,675	87,052,950	33,316,725		840	100	100	
	Government of county	120,369,675	87,052,950	33,316,725			100	100	
64	LOWELL:								
	Government of city	136,473,964	99,713,275	36,760,689		42,537	100	100	
	Government of State	136,473,964	99,713,275	36,760,689		23,463	100	100	
	Government of county	136,473,964	99,713,275	36,760,689			100	100	
74	LYNN:								
	Government of city	106,728,283	89,873,930	16,854,353		122,741	100	100	
	Government of State	106,728,283	89,873,930	16,854,353		3,854	100	100	
	Government of county	106,728,283	89,873,930	16,854,353			100	100	

[1] Bank stock only, unless otherwise specified in footnotes. [2] For property subject to the general property tax. [11] Includes savings bank deposits.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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								
156	MALDEN:								
	Government of city	$51,767,650	$44,563,400	$7,204,250			100	100	
	Government of State	51,767,650	44,563,400	7,204,250			100	100	
	Government of county	51,767,650	44,563,400	7,204,250			100	100	
179	MEDFORD:								
	Government of city	47,473,900	43,847,800	3,626,100			100	100	
	Government of State	47,473,900	43,847,800	3,626,100			100	100	
	Government of county	47,473,900	43,847,800	3,626,100			100	100	
55	NEW BEDFORD:								
	Government of city	210,385,775	125,218,625	85,167,150			100	100	
	Government of State	210,385,775	125,218,625	85,167,150			100	100	
	Government of county	210,385,775	125,218,625	85,167,150			100	100	
162	NEWTON:								
	Government of city	102,089,000	87,680,300	14,408,700		$2,600	100	100	
	Government of State	102,089,000	87,680,300	14,408,700		25,250	100	100	
	Government of county	102,089,000	87,680,300	14,408,700			100	100	
175	PITTSFIELD:								
	Government of city	51,974,455	43,863,535	8,110,920		201,240	100	100	
	Government of State	51,974,455	43,863,535	8,110,920		188,760	100	100	
	Government of county	51,974,455	43,863,535	8,110,920			100	100	
150	QUINCY:								
	Government of city	82,572,825	72,292,550	10,280,275			100	100	
	Government of State	82,572,825	72,292,550	10,280,275			100	100	
	Government of county	82,572,825	72,292,550	10,280,275			100	100	

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185	SALEM:							
	Government of city	48,339,642	38,380,015	9,959,627		7,538	100	100
	Government of State	48,339,642	38,380,015	9,959,627		7,867	100	100
	Government of county	48,339,642	38,380,015	9,959,627			100	100
79	SOMERVILLE:							
	Government of city	92,519,400	85,070,100	7,449,300			100	100
	Government of State	92,519,400	85,070,100	7,449,300			100	100
	Government of county	92,519,400	85,070,100	7,449,300			100	100
48	SPRINGFIELD:							
	Government of city	249,451,400	217,513,630	31,937,770		331,532	100	100
	Government of State	249,451,400	217,513,630	31,937,770		458,478	100	100
	Government of county	249,451,400	217,513,630	31,937,770			100	100
214	TAUNTON:							
	Government of city	37,908,712	28,768,665	9,140,047			100	100
	Government of State	37,908,712	28,768,665	9,140,047			100	100
	Government of county	37,908,712	28,768,665	9,140,047			100	100
242	WALTHAM:							
	Government of city	42,851,950	33,015,400	9,836,550			100	100
	Government of State	42,851,950	33,015,400	9,836,550			100	100
	Government of county	42,851,950	33,015,400	9,836,550			100	100
36	WORCESTER:							
	Government of city	270,365,550	226,721,950	43,643,600			100	100
	Government of State	270,365,550	226,721,950	43,643,600			100	100
	Government of county	270,365,550	226,721,950	43,643,600			100	100
	MICHIGAN							
209	BATTLE CREEK:							
	Government of city—							
	City corporation	48,450,580	35,583,070	12,867,510			75	75
	School district	48,450,580	35,583,070	12,867,510			75	75
	Government of State	48,450,580	35,583,070	12,867,510			75	75
	Government of county	48,450,580	35,583,070	12,867,510			75	75
163	BAY CITY:							
	Government of city—							
	City corporation	47,251,674	36,931,905	10,319,769			100	100
	School district	47,251,674	36,931,905	10,319,769			100	100
	Government of State	47,251,674	36,931,905	10,319,769			100	100
	Government of county	47,251,674	36,931,905	10,319,769			100	100
4	DETROIT:							
	Government of city—							
	City corporation	2,109,989,410	1,621,275,520	488,713,890			100	100
	County	2,109,989,410	1,621,275,520	488,713,890			100	100
	Government of State	2,109,989,410	1,621,275,520	488,713,890			100	100

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

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	MICHIGAN—Continued								
65	FLINT:								
	Government of city—								
	City corporation	$136,212,970	$105,065,920	$31,147,050			100	100	
	School district	136,212,970	105,065,920	31,147,050			100	100	
	Government of State	136,212,970	105,065,920	31,147,050			100	100	
	Government of county	136,212,970	105,065,920	31,147,050			100	100	
47	GRAND RAPIDS:								
	Government of city—								
	City corporation	210,556,986	145,795,265	64,761,721			100	100	
	School district	210,556,986	145,795,265	64,761,721			100	100	
	Government of State	210,556,986	145,795,265	64,761,721			100	100	
	Government of county	210,556,986	145,795,265	64,761,721			100	100	
119	HAMTRAMCK:								
	Government of city—								
	City corporation	84,973,924	57,717,050	27,256,874			100	100	
	School district	84,973,924	57,717,050	27,256,874			100	100	
	Government of State	84,973,924	57,717,050	27,256,874			100	100	
	Government of county	84,973,924	57,717,050	27,256,874			100	100	
128	HIGHLAND PARK:								
	Government of city—								
	City corporation	165,316,900	82,288,100	83,028,800			100	100	
	School district	165,316,900	82,288,100	83,028,800			100	100	
	Government of State	165,316,900	82,288,100	83,028,800			100	100	
	Government of county	165,316,900	82,288,100	83,028,800			100	100	
147	JACKSON:								
	Government of city—								
	City corporation	78,293,800	61,839,710	16,454,090			100	100	
	School district	78,293,800	61,839,710	16,454,090			100	100	

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	Government of State	78,293,800	61,839,710	16,454,090			100	100	
	Government of county	78,293,800	61,839,710	16,454,090			100	100	
154	KALAMAZOO:								
	Government of city—								
	City corporation	67,453,825	46,091,050	21,362,775			100	100	
	School district	67,453,825	46,091,050	21,362,775			100	100	
	Government of State	67,453,825	46,091,050	21,362,775			100	100	
	Government of county	67,453,825	46,091,050	21,362,775			100	100	
122	LANSING:								
	Government of city—								
	City corporation	123,800,779	90,205,275	33,595,504			100	100	
	School district	123,800,779	90,205,275	33,595,504			100	100	
	Government of State	123,800,779	90,205,275	33,595,504			100	100	
	Government of county	123,800,779	90,205,275	33,595,504			100	100	
200	MUSKEGON:								
	Government of city—								
	City corporation	52,646,978	40,689,850	11,957,128			100	100	
	School district	52,646,978	40,689,850	11,957,128			100	100	
	Government of State	52,646,978	40,689,850	11,957,128			100	100	
	Government of county	52,646,978	40,689,850	11,957,128			100	100	
203	PONTIAC:								
	Government of city—								
	City corporation	44,117,086	33,017,600	11,099,486			100	100	
	School district	44,117,086	33,017,600	11,099,486			100	100	
	Government of State	44,117,086	33,017,600	11,099,486			100	100	
	Government of county	44,117,086	33,017,600	11,099,486			100	100	
111	SAGINAW:								
	Government of city—								
	City corporation	86,462,417	66,329,724	20,132,693			100	100	
	School district	86,462,417	66,329,724	20,132,693			100	100	
	Government of State	86,462,417	66,329,724	20,132,693			100	100	
	Government of county	86,462,417	66,329,724	20,132,693			100	100	
	MINNESOTA								
71	DULUTH:								
	Government of city—								
	City corporation	130,105,452	57,471,532	72,633,920			40	(12)	
	School district	130,105,452	57,471,532	72,633,920			40	(12)	
	Government of State	130,105,452	57,471,532	72,633,920			40	(12)	
	Government of county	130,105,452	57,471,532	72,633,920			40	(12)	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[12] All personal property in class 2, assessed on a basis of 25 per cent; class 3, assessed on a basis of 33 per cent; class 4, assessed on a basis of 40 per cent, and money and credits assessed on a basis of 100 per cent.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p 54]

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
	MINNESOTA—Continued								
16	MINNEAPOLIS:								
	Government of city—								
	City corporation	$378,902,170	$227,562,669	$151,339,501			40	[3] 30	
	County	378,902,170	227,562,669	151,339,501			40	[3] 30	
	Government of State	378,902,170	227,562,669	151,339,501			40	[3] 30	
30	ST. PAUL:								
	Government of city	242,767,126	120,013,470	122,753,656			40	[3] 33	
	Government of State	242,767,126	120,013,470	122,753,656			40	[3] 33	
	Government of county	242,767,126	120,013,470	122,753,656			40	[3] 33	
	MISSOURI								
19	KANSAS CITY:								
	Government of city—								
	City corporation	450,848,300	239,462,680	185,496,340	$25,889,280		83	83	83
	County	543,272,041	349,823,140	157,169,156	36,279,745		100	100	100
	School district	543,272,041	349,823,140	157,169,156	36,279,745		100	100	100
	Government of State	543,272,041	349,823,140	157,169,156	36,279,745		100	100	100
96	ST. JOSEPH:								
	Government of city—								
	City corporation	69,445,940	45,664,470	17,111,010	6,670,460		70	70	70
	School district	69,445,940	45,664,470	17,111,010	6,670,460		70	70	70
	Government of State	83,033,300	54,508,130	18,034,800	10,490,370		81	81	70
	Government of county	83,033,300	54,508,130	18,034,800	10,490,370		81	81	70
6	ST. LOUIS:								
	Government of city—								
	City corporation	1,090,057,839	746,445,520	278,536,100	65,076,219		70	65	70
	School district	1,090,057,839	746,445,520	278,536,100	65,076,219		70	65	70
	Government of State	1,090,057,839	746,445,520	278,536,100	65,076,219		70	65	70

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198	SPRINGFIELD:								
	Government of city—								
	City corporation	37,610,053	25,872,140	10,541,469	1,196,444		70	70	70
	School district	37,610,053	25,872,140	10,541,469	1,196,444		70	70	70
	Government of State	37,610,053	25,872,140	10,541,469	1,196,444		70	70	70
	Government of county	37,610,053	25,872,140	10,541,469	1,196,444		70	70	70
	MONTANA								
188	BUTTE:								
	Government of city—								
	City corporation	19,516,011	13,917,639	5,330,597	267,775		30	32	40
	School district	19,516,011	13,917,639	5,330,597	267,775		30	32	40
	Government of State	19,516,011	13,917,639	5,330,597	267,775		30	32	40
	Government of county	19,516,011	13,917,639	5,330,597	267,775		30	32	40
	NEBRASKA								
132	LINCOLN:								
	Government of city—								
	City corporation	97,228,175	68,784,090	16,520,680	11,923,405		100	100	100
	School district	89,868,005	64,020,805	16,573,370	9,273,830		100	100	100
	Sanitary district	89,868,005	64,020,805	16,573,370	9,273,830		100	100	100
	Government of State	89,868,005	64,020,805	16,573,370	9,273,830		100	100	100
	Government of county	89,868,005	64,020,805	16,573,370	9,273,830		100	100	100
34	OMAHA:								
	Government of city—								
	City corporation	326,203,722	225,855,450	100,348,272			100	[13] 100	
	School district	324,902,720	228,363,350	96,539,370			100	[13] 100	
	Government of State	326,203,722	225,855,450	100,348,272			100	[13] 100	
	Government of county	326,203,722	225,855,450	100,348,272			100	[13] 100	
	NEW HAMPSHIRE								
92	MANCHESTER:								
	Government of city	109,687,144	85,840,395	23,846,749		[11] $17,303,200	100	100	
	Government of State	114,597,852	86,415,683	28,182,169			100	100	
	Government of county	114,597,852	86,415,683	28,182,169			100	100	
	NEW JERSEY								
153	ATLANTIC CITY:								
	Government of city	173,820,817	163,023,765	9,083,200	1,713,852	3,068,800	100	100	100
	Government of State	175,309,029	163,023,765	10,571,412	1,713,852		100	100	100
	Government of county	175,309,029	163,023,765	10,571,412	1,713,852	3,068,800	100	100	100
91	BAYONNE:								
	Government of city	126,809,345	84,702,855	40,473,665	1,632,825	1,261,468	100	100	100
	Government of State	125,837,165	83,134,175	41,070,165	1,632,825		100	100	100
	Government of county	125,837,165	83,134,175	41,070,165	1,632,825	1,261,468	100	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.
[11] Includes savings bank deposits.
[13] Basis in practice for all personal property except $9,681,036, which is assessed at 25 per cent.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	NEW JERSEY—Continued								
58	CAMDEN:								
	Government of city	$144,799,133	$124,815,995	$16,837,500	$3,145,638	$5,648,664	100	100	100
	Government of State	149,963,361	123,974,823	22,842,900	3,145,638		100	100	100
	Government of county	149,963,361	123,974,823	22,842,900	3,145,638	5,648,664	100	100	100
138	EAST ORANGE:								
	Government of city	82,927,446	73,618,400	9,218,200	90,846	1,702,152	100	100	100
	Government of State	84,322,536	73,183,390	11,048,300	90,846		100	100	100
	Government of county	84,322,536	73,183,390	11,048,300	90,846	1,702,152	100	100	100
72	ELIZABETH:								
	Government of city	107,324,641	87,958,150	15,284,690	4,081,801	2,264,533	100	100	100
	Government of State	108,996,870	87,346,279	17,568,790	4,081,801		100	100	100
	Government of county	108,996,870	87,346,279	17,568,790	4,081,801	2,264,533	100	100	100
114	HOBOKEN:								
	Government of city	92,798,932	73,677,300	8,981,900	10,139,732	3,810,666	100	100	100
	Government of State	94,459,328	72,745,796	11,573,800	10,139,732		100	100	100
	Government of county	94,459,328	72,745,796	11,573,800	10,139,732	3,810,666	100	100	100
23	JERSEY CITY:								
	Government of city—								
	City corporation	476,998,411	331,543,787	55,497,525	89,957,099	14,764,827	100	100	100
	County	484,881,666	320,694,042	74,230,525	89,957,099	14,764,827	100	100	100
	Government of State	484,881,666	320,694,042	74,230,525	89,957,099		100	100	100
15	NEWARK:								
	Government of city—								
	City corporation	578,971,103	459,032,185	114,973,475	4,965,443	26,568,533	100	100	100
	County	588,300,338	454,136,420	129,198,475	4,965,443	26,568,533	100	100	100
	Government of State	588,300,338	454,136,420	129,198,475	4,965,443		100	100	100

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222	NEW BRUNSWICK:								
	Government of city	29,809,990	25,412,365	4,170,250	227,375	1,569,868	100	100	100
	Government of State	30,281,565	25,206,340	4,847,850	227,375		100	100	100
	Government of county	30,281,565	25,206,340	4,847,850	227,375	1,569,868	100	100	100
229	ORANGE:								
	Government of city	31,789,416	27,442,850	4,060,300	286,266	890,480	100	100	100
	Government of State	32,364,916	27,150,250	4,928,400	286,266		100	100	100
	Government of county	32,364,916	27,150,250	4,928,400	286,266	890,480	100	100	100
116	PASSAIC:								
	Government of city	79,024,808	58,835,500	20,022,875	166,433	4,477,533	100	100	100
	Government of State	79,859,427	58,583,494	21,109,500	166,433		100	100	100
	Government of county	79,859,427	58,583,494	21,109,500	166,433	4,477,533	100	100	100
52	PATERSON:								
	Government of city	159,714,121	127,854,790	31,346,265	513,066	6,521,176	100	100	100
	Government of State	164,425,180	128,157,019	35,755,095	513,066		100	100	100
	Government of county	163,768,180	127,500,019	35,755,095	513,066	6,521,176	100	100	100
176	PERTH AMBOY:								
	Government of city	37,587,578	26,392,745	9,343,585	1,851,248	1,117,420	100	100	100
	Government of State	38,089,208	26,199,825	10,038,135	1,851,248		100	100	100
	Government of county	38,089,208	26,199,825	10,038,135	1,851,248	1,117,420	100	100	100
56	TRENTON:								
	Government of city	137,790,032	113,312,975	23,335,600	1,141,457	6,371,690	100	100	100
	Government of State	139,816,099	112,422,042	26,252,600	1,141,457		100	100	100
	Government of county	139,816,099	112,422,042	26,252,600	1,141,457	6,371,690	100	100	100
193	WEST HOBOKEN:								
	Government of city	29,432,172	27,745,360	1,666,150	20,662	3,248,882	100	100	100
	Government of State	30,093,072	27,637,260	2,435,150	20,662		100	100	100
	Government of county	30,093,072	27,637,260	2,435,150	20,662	3,248,882	100	100	100
	NEW YORK								
61	ALBANY:								
	Government of city—								
	City corporation	132,153,890	130,781,890	1,372,000		11,102,744	92	100	
	Supervisors' fund	127,115,924	125,743,924	1,372,000			92	100	
	Government of State	127,115,924	125,743,924	1,372,000			92	100	
	Government of county	127,115,924	125,743,924	1,372,000			92	100	
231	AMSTERDAM:								
	Government of city—								
	City corporation	23,617,167	23,257,717	359,450		1,759,326	72	100	
	School district	23,617,167	23,257,717	359,450			72	100	
	Supervisors' fund	23,959,084	23,600,834	358,250			72	100	
	Government of State	23,959,084	23,600,834	358,250			72	100	
	Government of county	23,959,084	23,600,834	358,250			72	100	

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

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	NEW YORK—Continued								
221	AUBURN:								
	Government of city	$27,334,840	$27,334,840			$809,652	85		
	Government of State	26,176,397	26,176,397				72		
	Government of county	26,176,397	26,176,397				72		
100	BINGHAMTON:								
	Government of city	70,179,001	69,446,601	$732,400			84	84	
	Government of State	69,907,115	69,174,715	732,400			84	84	
	Government of county	69,907,115	69,174,715	732,400			84	84	
12	BUFFALO:								
	Government of city—								
	City corporation	722,445,290	714,445,290	8,000,000		6,442,510	100	100	
	County	722,445,290	714,445,290	8,000,000			100	100	
	Government of State	722,445,290	714,445,290	8,000,000			100	100	
161	ELMIRA:								
	Government of city	43,406,428	42,624,828	781,600		1,033,500	90	90	
	Government of State	43,195,590	42,490,740	704,850			90	90	
	Government of county	43,195,590	42,490,740	704,850			90	90	
197	JAMESTOWN:								
	Government of city—								
	City corporation	28,034,520	28,034,520			1,546,145	63		
	School district	28,034,520	28,034,520				63		
	Supervisors' fund	32,120,458	32,120,458				68		
	Government of State	32,120,458	32,120,458				68		
	Government of county	32,120,458	32,120,458				68		

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172	MOUNT VERNON:							
	Government of city—							
	City corporation	83,803,888	83,803,888			80		
	School district	83,803,888	83,803,888			80		
	Government of State	82,211,988	82,211,988			75		
	Government of county	82,211,988	82,211,988			75		
245	NEWBURGH:							
	Government of city	27,568,264	27,568,264			90		
	Government of State	24,051,556	24,051,556			80		
	Government of county	24,051,556	24,051,556			80		
212	NEW ROCHELLE:							
	Government of city	86,787,150	86,713,650	73,500	33,800	90	80	
	Government of State	80,587,631	80,514,131	73,500		83	80	
	Government of county	80,587,631	80,514,131	73,500		83	80	
1	NEW YORK:							
	Government of city	11,060,821,248	10,844,235,898	216,585,350	937,914,783	100	100	
	Government of State	11,060,821,248	10,844,235,898	216,585,350		100	100	
133	NIAGARA FALLS:							
	Government of city	110,124,320	110,076,320	48,000	2,954,134	100	100	
	Government of State	104,751,134	104,703,134	48,000		95	100	
	Government of county	104,751,134	104,703,134	48,000		95	100	
218	POUGHKEEPSIE:							
	Government of city	34,184,010	34,184,010		1,966,248	80		
	Government of State	31,675,169	31,675,169			75		
	Government of county	31,675,169	31,675,169			75		
21	ROCHESTER:							
	Government of city—							
	City corporation	378,742,280	378,285,080	457,200	9,885,916	85	75	
	County	381,869,924	381,420,474	449,450		85	75	
	Government of State	381,869,924	381,420,474	449,450		85	75	
80	SCHENECTADY:							
	Government of city	77,702,417	77,408,017	294,400	859,703	67	67	
	Government of State	77,492,532	77,198,132	294,400		67	67	
	Government of county	77,492,532	77,198,132	294,400		67	67	
37	SYRACUSE:							
	Government of city—							
	City corporation	213,229,790	212,894,225	335,565		80	80	
	Supervisors' fund	213,248,945	212,913,380	335,565		80	80	
	Government of State	213,248,945	212,913,380	335,565		80	80	
	Government of county	213,248,945	212,913,380	335,565		80	80	

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

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	NEW YORK—Continued								
103	TROY:								
	Government of city—								
	City corporation	$65,171,322	$65,171,322			$3,841,586	90		
	Lansingburg school district	9,443,584	9,443,584			135,126	90		
	Supervisors' fund	66,011,958	66,011,958				90		
	Government of State	66,011,958	66,011,958				90		
	Government of county	66,011,958	66,011,958				90		
73	UTICA:								
	Government of city—								
	City corporation	108,708,675	108,339,475	$369,200			77	90	
	Supervisors' fund	109,813,685	109,444,485	369,200			78	90	
	Government of State	109,813,685	109,444,485	369,200			78	90	
	Government of county	109,813,685	109,444,485	369,200			78	90	
239	WATERTOWN: [14]								
	Government of city	41,897,900	41,136,310	761,590			92	92	
	Government of State	43,462,026	42,700,436	761,590			92	92	
	Government of county	43,462,026	42,700,436	761,590			92	92	
69	YONKERS:								
	Government of city	198,415,365	198,000,615	414,750			88	100	
	Government of State	194,825,267	194,410,517	414,750			85	100	
	Government of county	194,825,267	194,410,517	414,750			85	100	
	NORTH CAROLINA								
157	CHARLOTTE:								
	Government of city	84,578,030	52,205,430	32,372,600			75	100	
	Government of county	84,578,030	52,205,430	32,372,600			75	100	

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183	GREENSBORO:							
	Government of city	47,904,703	31,638,980	16,265,723			100	100
	Government of county	47,904,703	31,638,980	16,265,723			100	100
227	WILMINGTON:							
	Government of city—							
	City corporation	43,599,619	39,237,220	4,362,399			100	90
	School district	43,599,619	39,237,220	4,362,399			100	90
	Government of county	43,599,619	39,237,220	4,362,399			100	90
145	WINSTON-SALEM:							
	Government of city	113,990,752	50,745,244	63,245,508			100	100
	Government of county	113,990,752	50,745,244	63,245,508			100	100
	OHIO							
33	AKRON:							
	Government of city—							
	City corporation	316,805,610	204,215,810	112,589,800			70	100
	School district	316,805,610	204,215,810	112,589,800			70	100
	Government of State	316,805,610	204,215,810	112,589,800			70	100
	Government of county	316,805,610	204,215,810	112,589,800			70	100
78	CANTON:							
	Government of city—							
	City corporation	151,534,730	94,528,420	57,006,310			75	100
	School district	151,534,730	94,528,420	57,006,310			75	100
	Government of State	151,534,730	94,528,420	57,006,310			75	100
	Government of county	151,534,730	94,528,420	57,006,310			75	100
	Government of township	151,534,730	94,528,420	57,006,310			75	100
17	CINCINNATI:							
	Government of city—							
	City corporation	772,371,900	505,767,230	266,604,670			100	100
	County	772,371,900	505,767,230	266,604,670			100	100
	School district	772,371,900	505,767,230	266,604,670			100	100
	Government of State	772,371,900	505,767,230	266,604,670			100	100
5	CLEVELAND:							
	Government of city—							
	City corporation	1,862,842,670	1,173,814,100	689,028,570			100	100
	County	1,862,842,670	1,173,814,100	689,028,570			100	100
	School district	1,862,842,670	1,173,814,100	689,028,570			100	100
	Government of State	1,862,842,670	1,173,814,100	689,028,570			100	100
27	COLUMBUS:							
	Government of city—							
	City corporation	404,753,740	259,104,610	145,649,130			100	100
	School district	404,753,740	259,104,610	145,649,130			100	100
	Government of State	404,753,740	259,104,610	145,649,130			100	100
	Government of county	404,753,740	259,104,610	145,649,130			100	100

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[4] Assessed valuation and levies as of 1922. No levy made in 1923, due to change of date of fiscal year of city.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	OHIO—Continued								
43	DAYTON:								
	Goverment of city—								
	City corporation	$235,673,560	$152,097,310	$83,576,250			75	75	
	School district	235,673,560	152,097,310	83,576,250			75	75	
	Government of State	235,673,560	152,097,310	83,576,250			75	75	
	Government of county	235,673,560	152,097,310	83,576,250			75	75	
195	HAMILTON:								
	Government of city—								
	City corporation	61,442,420	39,680,770	21,761,650			75	75	
	School district	61,442,420	39,680,770	21,761,650			75	75	
	Government of State	61,442,420	39,680,770	21,761,650			75	75	
	Government of county	61,442,420	39,680,770	21,761,650			75	75	
155	LAKEWOOD:								
	Government of city—								
	City corporation	88,951,940	74,327,200	14,624,740			100	100	
	School district	88,951,940	74,327,200	14,624,740			100	100	
	Government of State	88,951,940	74,327,200	14,624,740			100	100	
	Government of county	88,951,940	74,327,200	14,624,740			100	100	
180	LIMA:								
	Government of city—								
	City corporation	51,836,840	32,640,970	19,195,870			60	60	
	School district	51,836,840	32,640,970	19,195,870			60	60	
	Government of State	51,836,840	32,640,970	19,195,870			60	60	
	Government of county	51,836,840	32,640,970	19,195,870			60	60	
201	LORAIN:								
	Government of city—								
	City corporation	58,634,150	36,291,695	22,342,455			50	100	
	School district	58,634,150	36,291,695	22,342,455			50	100	

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	Government of State	58,634,150	36,291,695	22,342,455			50	100
	Government of county	58,634,150	36,291,695	22,342,455			50	100
	Government of township	58,634,150	36,291,695	22,342,455			50	100
216	PORTSMOUTH:							
	Government of city—							
	City corporation	53,270,750	34,224,150	19,046,600			75	75
	School district	53,270,750	34,224,150	19,046,600			75	75
	Government of State	53,270,750	34,224,150	19,046,600			75	75
	Government of county	53,270,750	34,224,150	19,046,600			75	75
117	SPRINGFIELD:							
	Government of city—							
	City corporation	92,447,030	54,322,830	38,124,200			100	100
	School district	92,447,030	54,322,830	38,124,200			100	100
	Government of State	92,447,030	54,322,830	38,124,200			100	100
	Government of county	92,447,030	54,322,830	38,124,200			100	100
	Government of township	92,447,030	54,322,830	38,124,200			100	100
26	TOLEDO:							
	Government of city—							
	City corporation	469,119,280	316,707,350	152,411,930			85	85
	School district	469,119,280	316,707,350	152,411,930			85	85
	Government of State	469,119,280	316,707,350	152,411,930			85	85
	Government of county	469,119,280	316,707,350	152,411,930			85	85
46	YOUNGSTOWN:							
	Government of city—							
	City corporation	333,547,450	241,170,180	92,377,270			80	100
	School district	333,547,450	241,170,180	92,377,270			80	100
	Park district	332,123,470	239,821,640	92,301,830			80	100
	Government of State	333,547,450	241,170,180	92,377,270			80	100
	Government of county	333,547,450	241,170,180	92,377,270			80	100
	Government of township	333,195,260	240,824,060	92,371,200			80	100
	OKLAHOMA							
244	MUSKOGEE:							
	Government of city—							
	City corporation	28,620,676	19,254,350	6,698,120	$2,668,206		60	60	100
	School district	28,620,676	19,254,350	6,698,120	2,668,206		60	60	100
	Government of State	28,620,676	19,254,350	6,698,120	2,668,206		60	60	100
	Government of county	28,620,676	19,254,350	6,698,120	2,668,206		60	60	100
77	OKLAHOMA CITY:							
	Government of city—							
	City corporation	112,055,172	79,619,043	24,237,551	8,198,578		60	60	100
	School district	112,055,172	79,619,043	24,237,551	8,198,578		60	60	100
	Government of State	112,055,172	79,619,043	24,237,551	8,198,578		60	60	100
	Government of county	112,055,172	79,619,043	24,237,551	8,198,578		60	60	100

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

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	OKLAHOMA—Continued								
82	TULSA:								
	Government of city—								
	City corporation	$89,280,000	$66,671,850	$16,418,270	$6,189,880		60	60	100
	School district	89,280,000	66,671,850	16,418,270	6,189,880		60	60	100
	Government of State	89,280,000	66,671,850	16,418,270	6,189,880		60	60	100
	Government of county	89,280,000	66,671,850	16,418,270	6,189,880		60	60	100
	OREGON								
24	PORTLAND:								
	Government of city—								
	City corporation	295,925,345	213,710,530	51,487,420	30,727,395		[15] 75	50	60
	School district	295,925,345	213,710,530	51,487,420	30,727,395		[15] 75	50	60
	Port of Portland	295,925,345	213,710,530	51,487,420	30,727,395		[15] 75	50	60
	Government of State	295,925,345	213,710,530	51,487,420	30,727,395		[15] 75	50	60
	Government of county	295,925,345	213,710,530	51,487,420	30,727,395		[15] 75	50	60
	PENNSYLVANIA								
89	ALLENTOWN:								
	Government of city—								
	City corporation	72,532,904	72,471,397	61,507			50	70	
	School district	71,022,890	70,956,950	65,940			50	70	
	Government of county	95,609,413	70,121,573	25,487,840			65	[16] 65	
120	ALTOONA:								
	Government of city—								
	City corporation	60,582,865	60,582,865				80		
	School district	60,582,865	60,582,865				80		
	Government of county	40,611,329	32,969,899	7,641,430			50	[16] 50	
131	BETHLEHEM:								
	Government of city—								
	City corporation	60,171,224	[6] 60,171,224	(6)			90	90	
	School district	59,561,310	[6] 59,561,310	(6)			90	90	
	Government of county	50,297,340	37,097,363	13,199,977			60	[16] 60	

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118	CHESTER:								
	Government of city—								
	City corporation	60,064,480	60,064,480				80		
	School district	60,064,480	60,064,480				80		
	Government of county	49,274,175	41,079,748	8,194,427			67	[16] 67	
223	EASTON:								
	Government of city—								
	City corporation	35,417,805	35,417,805				55		
	School district	35,417,805	35,417,805				55		
	Government of county	31,676,218	21,999,428	9,676,790			50	[16] 50	
66	ERIE:								
	Government of city—								
	City corporation	114,934,429	114,934,429				75		
	School district	114,934,429	114,934,429				75		
	Government of county	76,977,416	61,621,581	15,355,835			75	[16] 75	
93	HARRISBURG:								
	Government of city—								
	City corporation	67,492,545	67,476,195	16,350			60	60	
	School district	67,492,545	67,476,195	16,350			60	60	
	Government of county	78,955,330	63,001,087	15,954,243			56	[16] 56	
228	HAZLETON:								
	Government of city—								
	City corporation	22,478,808	22,441,668	37,140			65	65	
	School district	22,473,653	22,436,513	37,140			65	65	
	Government of county	26,171,418	21,478,106	4,693,312			60	[16] 60	
106	JOHNSTOWN:								
	Government of city—								
	City corporation	67,132,405	67,132,405				80		
	School district	67,132,405	67,132,405				80		
	Government of county	65,223,551	63,822,240	1,401,311			65	[16] 65	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[6] Valuation of personal property included with that of real property.
[15] Basis in practice for all real property except improvements, which are assessed at 50 per cent.
[16] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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—Continued								
144	LANCASTER:								
	Government of city—								
	City corporation	$32,421,095	$32,421,095				67		
	School district	32,421,095	32,421,095				67		
	Government of county	45,963,978	32,259,495	$13,704,483			50	[18] 67	
164	MCKEESPORT:								
	Government of city—								
	City corporation	39,179,650	39,179,650				60		
	School district	39,179,650	39,179,650				60		
	Government of county	55,914,831	45,555,670	10,359,161			60	100	
165	NEW CASTLE:								
	Government of city—								
	City corporation	29,798,290	29,798,290				50		
	School district	29,798,290	29,798,290				50		
	Government of county	37,329,783	29,812,050	7,517,733			50	100	
234	NORRISTOWN:								
	Government of city—								
	City corporation	19,100,095	19,081,515	18,580			33	40	
	School district	19,100,095	19,081,515	18,580			33	40	
	Government of county	32,988,125	19,081,515	13,906,610			33	[18] 40	
3	PHILADELPHIA:								
	Government of city—								
	City corporation	3,421,590,569	2,630,333,197	791,257,372			100	100	
	School district	2,631,248,660	2,630,333,197	915,463			100	100	
	Poor districts	398,997,629	[6] 398,997,629	(6)			100	100	
10	PITTSBURGH:								
	Government of city—								
	City corporation	928,864,800	928,864,800				95		
	County	1,190,561,080	852,397,470	338,163,610			90	[18] 50	
	School district	928,864,800	928,864,800				95		

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68	READING:								
	Government of city—								
	City corporation	104, 123, 193	[6] 104, 123, 193	([6])			80	80	
	School district	101, 223, 353	[6] 101, 223, 353	([6])			80	80	
	Government of county	119, 153, 024	87, 220, 278	31, 932, 746			67	[16] 67	
51	SCRANTON:								
	Government of city—								
	City corporation	144, 693, 280	144, 654, 070	39, 210			50	50	
	School district	107, 774, 285	107, 699, 715	74, 570			50	50	
	Government of county	123, 640, 406	108, 139, 675	15, 500, 731			75	[16] 50	
99	WILKES-BARRE:								
	Government of city—								
	City corporation	85, 034, 848	84, 971, 208	63, 640			65	60	
	School district	82, 828, 839	82, 760, 319	68, 520			65	60	
	Government of county	105, 136, 825	83, 678, 147	21, 458, 678			60	[16] 60	
192	WILLIAMSPORT:								
	Government of city—								
	City corporation	30, 194, 845	30, 181, 230	13, 615			70	25	
	School district	24, 864, 090	24, 848, 230	15, 860			70	25	
	Government of county	23, 599, 497	15, 313, 705	8, 285, 792			50	[16] 40	
160	YORK:								
	Government of city—								
	City corporation	35, 275, 887	35, 248, 862	27, 025			67	67	
	School district	35, 275, 887	35, 248, 862	27, 025			67	67	
	Government of county	32, 347, 411	22, 698, 914	9, 648, 497			50	[16] 67	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[6] Valuation of personal property included with that of real property.
[16] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	RHODE ISLAND								
243	NEWPORT:								
	Government of city	$80,626,243	$47,186,341	$33,439,902			100	100	
	Government of State	80,626,243	47,186,341	33,439,902			100	100	
113	PAWTUCKET:								
	Government of city	119,694,480	68,720,340	50,974,140			100	100	
	Government of State	119,694,480	68,720,340	50,974,140			100	100	
29	PROVIDENCE:								
	Government of city	531,758,840	310,639,640	221,119,200			100	100	
	Government of State	531,758,840	310,639,640	221,119,200			100	100	
174	WOONSOCKET:								
	Government of city	69,338,800	40,841,950	28,496,850			100	100	
	Government of State	69,338,800	40,841,950	28,496,850			100	100	
	SOUTH CAROLINA								
104	CHARLESTON:								
	Government of city—								
	City corporation	25,403,139	17,150,335	8,252,804			43	43	
	School district	25,403,139	17,150,335	8,252,804			43	43	
	Government of State	26,498,853	17,589,438	8,909,415			43	43	
	Government of county	26,498,853	17,589,438	8,909,415			43	43	
206	COLUMBIA:								
	Government of city—								
	City corporation	18,556,865	11,106,535	7,450,330			25	25	
	School district	18,556,865	11,106,535	7,450,330			25	25	
	Government of State	18,556,865	11,106,535	7,450,330			25	25	
	Government of county	18,556,865	11,106,535	7,450,330			25	25	

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	TENNESSEE								
130	CHATTANOOGA:								
	Government of city	91,136,840	64,194,650	15,210,790	$11,731,400		100	100	100
	Government of State	91,136,840	64,194,650	15,210,790	11,731,400		100	100	100
	Government of county	91,136,840	64,194,650	15,210,790	11,731,400		100	100	100
88	KNOXVILLE:								
	Government of city	96,659,780	71,447,240	14,429,031	10,783,509		96	94	100
	Government of State	100,749,526	74,656,505	15,309,512	10,783,509		100	100	100
	Government of county	100,749,526	74,656,505	15,309,512	10,783,509		100	100	100
42	MEMPHIS:								
	Government of city	202,569.100	143,714,858	30,237,779	28,616,463		90	75	100
	Government of State	210,337,538	159,791,000	21,930,075	28,616,463		100	100	100
	Government of county	210,337,538	159,791,000	21,930,075	28,616,463		100	100	100
59	NASHVILLE:								
	Government of city	129,450,690	79,699,700	33,536,300	16,214,690		80	100	100
	Government of State	137,851,330	100,863,780	20,772,860	16,214,690		100	100	100
	Government of county	137,851,330	100,863,780	20,772,860	16,214,690		100	100	100
	TEXAS								
220	AUSTIN:								
	Government of city—								
	City corporation	38,108,582	29,062,700	9,045,882			67	75	
	School district	38,108,582	29,062,700	9,045,882			67	75	
	Government of State	27,827,613	21,797,025	6,030,588			56	56	
	Government of county	27,827,613	21,797,025	6,030,588			56	56	
173	BEAUMONT:								
	Government of city	44,906,380	34,722,470	10,183,910			80	80	
	Government of State	35,925,104	27,777,976	8,147,128			63	63	
	Government of county	35,925,104	27,777,976	8,147,128			63	63	
40	DALLAS:								
	Government of city	188,272,150	122,917,950	65,354,200			30	50	
	Government of State	108,087,000	81,945,300	26,141,700			20	20	
	Government of county	108,087,000	81,945,300	26,141,700			20	20	
85	EL PASO:								
	Government of city	100,935,400	78,957,800	21,977,600			70	70	
	Government of State	75,440,180	56,187,400	19,252,780			50	60	
	Government of county	75,440,180	56,187,400	19,252,780			50	60	
50	FORT WORTH:								
	Government of city	131,603,575	94,105,564	37,498,011			65	75	
	Government of State	116,865,083	86,866,674	29,998,409			60	60	
	Government of county	116,865,083	86,866,674	29,998,409			60	60	

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

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	TEXAS—Continued								
171	GALVESTON:								
	Government of city	$55,296,804	$41,121,290	$14,175,514			60	60	
	Government of State	44,502,328	33,734,217	10,768,111			49	46	
	Government of county	44,502,328	33,734,217	10,768,111			49	46	
45	HOUSTON:								
	Government of city—								
	City corporation	197,297,630	163,876,940	33,420,690			50	50	
	School district	197,297,630	163,876,940	33,420,690			50	50	
	Government of State	147,973,222	122,907,705	25,065,517			38	38	
	Government of county	147,973,222	122,907,705	25,065,517			38	38	
39	SAN ANTONIO:								
	Government of city—								
	City corporation	180,061,190	133,633,610	46,427,580			75	75	
	School district	180,061,190	133,633,610	46,427,580			75	75	
	Government of State	135,045,893	100,225,208	34,820,685			56	56	
	Government of county	135,045,893	100,225,208	34,820,685			56	56	
199	WACO:								
	Government of city	50,074,720	34,728,380	15,346,340			75	75	
	Government of State	40,059,776	27,782,704	12,277,072			60	60	
	Government of county	40,059,776	27,782,704	12,277,072			60	60	
159	WICHITA FALLS:								
	Government of city—								
	City corporation	34,606,680	24,851,870	9,754,810			50	50	
	School district	34,606,680	24,851,870	9,754,810			50	50	
	Water improvement district	30,061,945	22,500,000	7,561,945			43	43	
	Government of State	27,685,344	19,881,496	7,803,848			40	40	
	Government of county	27,685,344	19,881,496	7,803,848			40	40	

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	UTAH								
226	OGDEN:								
	Government of city—								
	City corporation	38, 836, 102	24, 434, 710	9, 920, 730	$4, 480, 662		100	100	100
	School district	38, 836, 102	24, 434, 710	9, 920, 730	4, 480, 662		100	100	100
	Government of State	38, 836, 102	24, 434, 710	9, 920, 730	4, 480, 662		100	100	100
	Government of county	38, 836, 102	24, 434, 710	9, 920, 730	4, 480, 662		100	100	100
57	SALT LAKE CITY:								
	Government of city—								
	City corporation	183, 296, 557	134, 059, 717	49, 236, 840			100	100	
	School district	183, 296, 557	134, 059, 717	49, 236, 840			100	100	
	Government of State	183, 296, 557	134, 059, 717	49, 236, 840			100	100	
	Government of county	183, 296, 557	134, 059, 717	49, 236, 840			100	100	
	VIRGINIA								
247	LYNCHBURG:								
	Government of city	52, 886, 056	28, 089, 376	24, 796, 680			75	[10] 65	
	Government of State	60, 493, 588	28, 089, 376	32, 404, 212			75	[10] 65	
224	NEWPORT NEWS:								
	Government of city	44, 356, 210	32, 549, 493	11, 806, 717			70	[10] 50	
	Government of State	45, 498, 447	32, 549, 493	12, 948, 954			70	[10] 50	
44	NORFOLK:								
	Government of city	204, 862, 281	146, 369, 800	58, 492, 481			[17] 70	[18] 33	
	Government of State	208, 639, 196	146, 369, 800	62, 269, 396			[17] 70	[18] 33	
232	PETERSBURG:								
	Government of city	43, 189, 863	25, 825, 503	17, 364, 360			75	[10] 70	
	Government of State	44, 807, 502	25, 825, 503	18, 981, 999			75	[10] 70	
136	PORTSMOUTH:								
	Government of city	42, 485, 058	34, 349, 399	8, 135, 659			65	[10] 30	
	Government of State	43, 038, 862	34, 349, 399	8, 689, 463			65	[10] 30	
38	RICHMOND:								
	Government of city	290, 949, 752	176, 490, 899	114, 458, 853			[17] 75	[10] 40	
	Government of State	301, 843, 887	176, 490, 899	125, 352, 988			[17] 75	[10] 40	
142	ROANOKE:								
	Government of city	65, 420, 209	38, 884, 129	26, 536, 080			33	[10] 25	
	Government of State	69, 638, 268	38, 884, 129	30, 754, 139			33	[10] 25	

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[10] Basis in practice for all personal property except intangible, which is assessed at 100 per cent.
[17] Basis in practice for all real property except that of public service corporations, which is assessed at 50 per cent.
[18] 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.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	WASHINGTON								
22	SEATTLE:								
	Government of city—								
	City corporation	$239,341,852	$194,600,488	$44,741,364			[19] 50	[20] 50	
	County	239,341,852	194,600,488	44,741,364			[19] 50	[20] 50	
	School district	239,341,852	194,600,488	44,741,364			[19] 50	[20] 50	
	Port of Seattle	239,341,852	194,600,488	44,741,364			[19] 50	[20] 50	
	Government of State	239,341,852	194,600,488	44,741,364			[19] 50	[20] 50	
71	SPOKANE:								
	Government of city—								
	City corporation	83,540,675	62,582,262	20,958,413			50	50	
	School district	83,540,675	62,582,262	20,958,413			50	50	
	Government of State	83,540,675	62,582,262	20,958,413			50	50	
	Government of county	83,540,675	62,582,262	20,958,413			50	50	
75	TACOMA:								
	Government of city—								
	City corporation	59,896,268	47,199,891	12,696,377			46	46	
	School district	59,896,268	47,199,891	12,696,377			46	46	
	Park district	59,896,268	47,199,891	12,696,377			46	46	
	Government of State	59,896,268	47,199,891	12,696,377			46	46	
	Government of county	59,896,268	47,199,891	12,696,377			46	46	

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	WEST VIRGINIA								
181	CHARLESTON:								
	Government of city—								
	City corporation	97,659,733	73,609,260	16,471,910	$7,578,563		100	100	100
	School district	97,659,733	73,609,260	16,471,910	7,578,563		100	100	100
	Government of State	97,659,733	73,609,260	16,471,910	7,578,563		100	100	100
	Government of county	97,659,733	73,609,260	16,471,910	7,578,563		100	100	100
137	HUNTINGTON:								
	Government of city—								
	City corporation	113,675,000	82,441,000	22,249,480	8,984,520		100	100	100
	School district	113,675,000	82,441,000	22,249,480	8,984,520		100	100	100
	Government of State	113,675,000	82,441,000	22,249,480	8,984,520		100	100	100
	Government of county	113,675,000	82,441,000	22,249,480	8,984,520		100	100	100
140	WHEELING:								
	Government of city—								
	City corporation	112,374,408	71,042,800	30,895,228	10,436,380		100	100	100
	School district	112,374,408	71,042,800	30,895,228	10,436,380		100	100	100
	Government of State	112,374,408	71,042,800	30,895,228	10,436,380		100	100	100
	Government of county	112,374,408	71,042,800	30,895,228	10,436,380		100	100	100
	WISCONSIN								
237	GREEN BAY:								
	Government of city	49,810,035	34,542,380	12,932,740	2,334,915		90	90	100
	Government of State	49,713,371	34,542,380	12,932,740	2,238,251		90	90	100
	Government of county	49,713,371	34,542,380	12,932,740	2,238,251		90	90	100
169	KENOSHA:								
	Government of city	60,954,000	42,876,360	15,671,460	2,406,180		74	74	100
	Government of State	60,954,000	42,876,360	15,671,460	2,406,180		74	74	100
	Government of county	60,954,000	42,876,360	15,671,460	2,406,180		74	74	100
246	LA CROSSE:								
	Government of city	42,311,615	31,930,763	10,059,748	321,104		90	90	100
	Government of State	42,311,615	31,930,763	10,059,748	321,104		90	90	100
	Government of county	42,311,615	31,930,763	10,059,748	321,104		90	90	100

[1] Bank stock only, unless otherwise specified in footnotes.
[2] For property subject to the general property tax.
[19] Basis in practice for all real property except $3,370,447, which is assessed at 46 per cent.
[20] Basis in practice for all personal property except $939,194, which is assessed at 46 per cent.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 512. For a text discussion of this table, see p. 54]

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
	WISCONSIN—Continued								
186	MADISON:								
	Government of city	$92,368,579	$73,562,745	$17,805,834	$1,000,000		87	87	100
	Government of State	92,368,579	73,562,745	17,805,834	1,000,000		87	87	100
	Government of county	92,368,579	73,562,745	17,805,834	1,000,000		87	87	100
13	MILWAUKEE:								
	Government of city—								
	City corporation	744,810,680	554,306,510	171,296,527	19,207,643		83	83	100
	County	741,666,114	554,306,510	171,296,527	16,063,077		83	83	100
	Government of State	741,666,114	554,306,510	171,296,527	16,063,077		83	83	100
236	OSHKOSH:								
	Government of city	45,349,721	30,902,110	13,808,161	639,450		85	85	100
	Government of State	45,349,721	30,902,110	13,808,161	639,450		85	85	100
	Government of county	45,349,721	30,902,110	13,808,161	639,450		85	85	100
122	RACINE:								
	Government of city	91,078,443	64,899,370	18,563,987	7,615,086		73	73	100
	Government of State	91,078,443	64,899,370	18,563,987	7,615,086		73	73	100
	Government of county	91,078,443	64,899,370	18,563,987	7,615,086		73	73	100

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241	SHEBOYGAN:								
	Government of city	39,896,037	28,684,415	9,283,155	1,928,467		80	80	100
	Government of State	39,669,394	28,684,415	9,283,155	1,701,824		80	80	100
	Government of county	39,669,394	28,684,415	9,283,155	1,701,824		80	80	100
207	SUPERIOR:								
	Government of city	58,020,151	37,268,785	9,542,101	11,209,265		68	68	100
	Government of State	47,810,886	37,268,785	9,542,101	1,000,000		68	68	100
	Government of county	47,810,886	37,268,785	9,542,101	1,000,000		68	68	100

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

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	Grand total							$1,698,487,274	$1,676,707,061	$42.80	$12,229,916	$0.31	$9,550,297
	Government of city	$1,407.18	$1,741.36	$33.80				1,481,398,748	1,463,640,929	37.36	12,043,479	0.31	5,714,340
	Government of State	1,171.34	1,438.97	0.03				113,698,191	110,539,443	2.82	29,113	(1)	3,129,635
	Government of county	483.18	652.46	1.07				101,462,456	100,609,065	2.57	157,324	(1)	696,067
	Governments of other civil divisions							1,927,879	1,917,624				10,255
	GROUP I							827,765,566	816,145,825	47.15	10,036,073	0.58	1,583,668
	Government of city	1,579.36	1,906.49	64.18				790,363,783	779,441,338	45.03	10,036,073	0.58	886,372
	Government of State	1,239.66	1,484.08					37,401,783	36,704,487	2.12			697,296
	GROUP II							189,552,847	188,835,098	44.47	408,859	0.10	308,890
	Government of city	1,473.91	1,730.22	12.06				172,485,961	171,823,215	40.46	408,859	0.10	253,887
	Government of State	1,241.25	1,457.51					16,958,404	16,903,401	3.98			55,003
	Governments of other civil divisions							108,482	108,482				
	GROUP III							333,549,855	329,160,806	39.22	1,223,330	0.15	3,165,719
	Government of city	1,292.74	1,651.77	12.06				254,226,759	251,310,870	29.94	1,126,269	0.13	1,789,620
	Government of State	1,213.01	1,564.80	0.08				32,645,145	31,472,896	3.75	19,639	(1)	1,153,210
	Government of county	1,080.85	1,439.79	2.48				46,617,976	46,317,065	5.52	78,022	0.01	222,889
	Governments of other civil divisions							59,975	59,975				
	GROUP IV							217,011,798	213,857,303	38.25	400,788	0.07	2,753,707
	Government of city	1,220.48	1,571.37	8.22				163,467,964	161,357,559	28.86	347,062	0.06	1,763,343
	Government of State	994.91	1,264.35	(1)				16,472,793	15,785,877	2.82	23	(1)	686,893
	Government of county	1,145.81	1,538.13	2.56				36,121,206	35,772,623	6.40	53,703	0.01	294,880
	Governments of other civil divisions							949,835	941,244				8,591
	GROUP V							130,607,208	128,708,029	35.41	160,866	0.04	1,738,313
	Government of city	1,060.69	1,436.28	4.13				100,854,281	99,707,947	27.43	125,216	0.03	1,021,118
	Government of State	939.45	1,180.51	0.10				10,220,066	9,672,782	2.66	10,051	(1)	537,233
	Government of county	949.43	1,341.54	1.88				18,723,274	18,519,377	5.10	25,599	0.01	178,298
	Governments of other civil divisions							809,587	807,923				1,664

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	ALABAMA												
35	BIRMINGHAM				$33.00	$19.80		4,811,848	4,811,848	24.72			
	Government of city	748.99	1,248.32		15.00	9.00		2,187,204	2,187,204	11.23			
	Government of State	748.99	1,248.32		6.50	3.90		947,788	947,788	4.87			
	Government of county	748.99	1,248.32		11.50	6.90		1,676,856	1,676,856	8.61			
124	MOBILE				34.00	20.40	$1.50	1,560,786	1,552,751	24.40			8,035
	Government of city				20.00	12.00	1.50	921,418	913,383	14.35			8,035
	City corporation	717.64	1,196.07		11.00	6.60		502,361	502,361	7.89			
	School district	717.64	1,196.07		9.00	5.40	1.50	419,057	411,022	6.46			8,035
	Government of State	717.64	1,196.07		6.50	3.90		296,849	296,849	4.66			
	Government of county	717.64	1,196.07		7.50	4.50		342,519	342,519	5.38			
177	MONTGOMERY				32.50	13.00		1,025,530	1,025,530	22.73			
	Government of city	699.54	1,748.85		15.50	6.20		489,099	489,099	10.84			
	Government of State	699.54	1,748.85		6.50	2.60		205,106	205,106	4.55			
	Government of county	699.54	1,748.85		10.50	4.20		331,325	331,325	7.34			
	ARKANSAS												
105	LITTLE ROCK				34.70	12.15	4.00	2,089,345	2,062,961	29.09			26,384
	Government of city				18.70	6.55	2.00	1,124,932	1,111,740	15.68			13,192
	City corporation	838.33	2,395.24		6.70	2.35	2.00	411,516	398,324	5.62			13,192
	School district	838.33	2,395.24		12.00	4.20		713,416	713,416	10.06			
	Government of State	838.33	2,395.24		8.70	3.04		517,226	517,226	7.29			
	Government of county	838.33	2,395.24		7.30	2.56	2.00	447,187	433,995	6.12			13,192
	CALIFORNIA												
125	BERKELEY				46.72	26.55		2,401,305	2,401,305	38.61			
	Government of city				31.12	18.75		1,688,071	1,688,071	27.14			
	City corporation	1,002.84	1,432.62		[2] 15.92	[2] 11.15		993,125	993,125	15.97			
	School district	735.16	1,470.31		15.20	7.60		694,946	694,946	11.17			
	Government of county	735.16	1,470.31		15.60	7.80		713,234	713,234	11.47			
149	FRESNO				65.42	32.81		2,701,883	2,701,883	49.96			
	Government of city				40.02	20.11		1,655,983	1,655,983	30.62			
	City corporation	761.34	1,522.67		[2] 22.02	[2] 11.01		906,551	906,551	16.76			
	School district	761.34	1,522.67		18.20	9.10		749,432	749,432	13.86			
	Government of county	761.34	1,522.67		25.40	12.70		1,045,900	1,045,900	19.34			
115	LONG BEACH				44.15	23.73		3,594,344	3,594,344	53.43			
	Government of city				30.35	17.11		2,586,630	2,586,630	38.45			
	City corporation	1,562.06	2,231.52		[2] 11.55	[2] 8.09		1,213,802	1,213,802	18.04			
	School districts	1,085.55	2,261.56		18.80	9.02		1,372,828	1,372,828	20.41			
	Government of county	1,085.55	2,261.56		13.80	6.62		1,007,714	1,007,714	14.98			
9	LOS ANGELES				38.13	19.26		29,883,032	29,883,032	45.43			
	Government of city				38.13	19.26		29,883,032	29,883,032	45.43			
	City corporation	1,191.54	2,358.38		[2] 12.80	[2] 6.47		10,029,553	10,029,553	15.25			
	County	1,191.54	2,358.38		[2] 14.83	[2] 7.49		11,624,432	11,624,432	17.67			
	School district	1,191.54	2,358.38		10.50	5.30		8,229,047	8,229,047	12.51			

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

[2] Average rate.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	CALIFORNIA—Continued												
31	OAKLAND				$50.16	$25.30		$8,438,755	$8,438,755	$35.65			
	Government of city				34.56	17.74		5,856,931	5,856,931	24.74			
	City corporation	$765.77	$1,454.10		[2] 22.20	[2] 11.69		4,023,953	4,023,953	17.00			
	School districts	699.26	1,442.64		[2] 11.05	[2] 5.36		1,828,574	1,828,574	7.72			
	Sanitary districts	[3]	[3]		[2] 1.31	[2] 0.69		4,404	4,404	[4]			
	Government of county	699.26	1,442.64		15.60	7.56		2,581,824	2,581,824	10.91			
151	PASADENA				46.92	26.41		3,310,023	3,310,023	62.96			
	Government of city				33.12	19.51		2,439,835	2,439,835	46.40			
	City corporation	1,765.37	2,353.83		[2] 11.82	[2] 8.86		1,096,719	1,096,719	20.86			
	School districts	1,199.33	2,398.66		21.30	10.65		1,343,116	1,343,116	25.55			
	Government of county	1,199.33	2,398.66		13.80	6.90		870,188	870,188	16.55			
107	SACRAMENTO				47.45	27.46		3,705,638	3,705,638	52.98			
	Government of city				29.15	17.43		2,354,472	2,354,472	33.66			
	City corporation	1,221.02	1,934.36		[2] 17.45	[2] 11.02		1,490,612	1,490,612	21.31			
	School district	1,055.53	1,925.40		11.70	6.41		863,860	863,860	12.35			
	Government of county	1,055.53	1,925.40		18.30	10.03		1,351,166	1,351,166	19.32			
90	SAN DIEGO				56.40	25.96		4,354,949	4,354,949	49.98			
	Government of city				36.80	18.84		3,176,233	3,176,233	36.46			
	City corporation	1,242.41	1,952.61		20.00	12.73		2,164,932	2,164,932	24.85			
	School district	690.25	1,900.77		16.80	6.11		1,011,301	1,011,301	11.61			
	Government of county	690.25	1,900.77		19.60	7.12		1,178,716	1,178,716	13.53			
11	SAN FRANCISCO				34.70	17.35		21,351,434	21,351,434	39.95			
	Government of city	1,151.38	2,302.76		34.70	17.35		21,351,434	21,351,434	39.95			
191	SAN JOSE				41.92	16.77		1,309,266	1,309,266	31.25			
	Government of city				24.72	9.90		772,150	772,150	18.43			
	City corporation	745.24	1,863.09		[2] 14.46	[2] 5.79		451,728	451,728	10.78			
	School districts	745.24	1,863.09		[2] 10.26	[2] 4.10		320,422	320,422	7.65			
	Government of county	745.24	1,863.09		17.20	6.88		537,116	537,116	12.82			

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178	STOCKTON				46.97	29.67		2,079,113	2,079,113	46.31			
	Government of city				27.97	19.28		1,371,660	1,371,660	30.55			
	City corporation	1,305.07	1,621.65		[2] 15.47	[2] 12.45		906,230	906,230	20.18			
	School districts	829.33	1,517.14		12.50	6.83		465,430	465,430	10.37			
	Government of county	829.33	1,517.14		19.00	10.39		707,453	707,453	15.76			
	COLORADO												
248	COLORADO SPRINGS				40.76	40.76		1,622,003	1,622,003	53.88			
	Government of city				27.78	27.78		1,105,415	1,105,415	36.72			
	City corporation	1,322.00	1,322.00		14.50	14.50		577,083	577,083	19.17			
	School district	1,322.00	1,322.00		[2] 13.28	[2] 13.28		528,332	528,332	17.55			
	Government of State	1,322.00	1,322.00		3.93	3.93		156,409	156,409	5.20			
	Government of county	1,322.00	1,322.00		9.05	9.05		360,179	360,179	11.96			
25	DENVER				28.56	28.56		11,099,484	11,099,484	40.80			
	Government of city				24.63	24.63		9,572,246	9,572,246	35.19			
	City corporation	1,428.55	1,428.55		12.99	12.99		5,048,824	5,048,824	18.56			
	School district	1,428.55	1,428.55		11.64	11.64		4,523,422	4,523,422	16.63			
	Government of State	1,428.55	1,428.55		3.93	3.93		1,527,238	1,527,238	5.61			
184	PUEBLO				47.94	47.94		1,672,352	1,672,352	38.43			
	Government of city				33.51	33.51		1,168,944	1,168,944	26.86			
	City corporation	801.63	801.63		[2] 19.71	[2] 19.71		687,489	687,489	15.80			
	School districts	801.63	801.63		[2] 13.80	[2] 13.80		481,455	481,455	11.06			
	Government of State	801.63	801.63		3.93	3.93		137,103	137,103	3.15			
	Government of county	801.63	801.63		10.50	10.50		366,305	366,305	8.42			
	CONNECTICUT												
49	BRIDGEPORT				30.91	24.74	$2.00	7,471,225	7,315,446	50.96	$14,093	$0.10	$141,686
	Government of city	1,648.41	2,060.51	$9.82	[2] 29.06	[2] 23.25	2.00	7,032,531	6,876,752	47.90	14,093	0.10	141,686
	Government of State	1,648.41	2,060.51		1.48	1.19		351,304	351,304	2.45			
	Government of county	1,648.41	2,060.51		0.37	0.30		87,390	87,390	0.61			
53	HARTFORD				22.12	17.69	2.00	6,936,395	5,977,255	43.30	$35,322	6.05	123,818
	Government of city				20.53	16.42	2.00	6,506,652	5,547,512	40.19	835,322	6.05	123,818
	City corporation	1,958.19	2,447.74	437.03	[2] 18.90	[2] 15.12	2.00	5,834,493	5,107,417	37.00	603,258	4.37	123,818
	School districts	1,958.19	2,447.74	168.12	[2] 1.63	[2] 1.30		672,159	440,095	3.19	232,064	1.68	
	Government of State	1,958.19	2,447.74		1.19	0.95		321,940	321,940	2.33			
	Government of county	1,958.19	2,447.74		0.40	0.32		107,803	107,803	0.78			
123	NEW BRITAIN				23.32	19.59	2.00	2,244,453	2,170,166	34.08	12,311	0.19	61,976
	Government of city	1,461.08	1,739.39	19.33	[2] 22.08	[2] 18.55	2.00	2,128,629	2,054,342	32.26	12,311	0.19	61,976
	Government of State	1,461.08	1,739.39		0.93	0.78		86,769	86,769	1.36			
	Government of county	1,461.08	1,739.39		0.31	0.26		29,055	29,055	0.46			

[2] Average rate.

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	CONNECTICUT—Continued												
41	NEW HAVEN				$25.00	$25.00	$2.00	$6,574,143	$6,433,301	$37.19	$69,426	$0.40	$71,416
	Government of city	$1,487.75	$1,487.75	$40.04	[2] 23.81	[2] 23.81	2.00	6,268,833	6,127,991	35.43	69,426	0.40	71,416
	Government of State	1,487.75	1,487.75		0.80	0.80		205,831	205,831	1.19			
	Government of county	1,487.75	1,487.75		0.39	0.39		99,479	99,479	0.57			
213	STAMFORD				30.81	20.03	2.00	1,682,751	1,644,506	42.56	5,255	0.14	32,990
	Government of city				29.34	19.07	2.00	1,604,044	1,565,799	40.52	5,255	0.14	32,990
	City corporation	1,380.90	2,124.46		[2] 14.02	[2] 9.11		748,046	748,046	19.36			
	Town	1,380.90	2,124.46	13.60	15.32	9.96	2.00	855,998	817,753	21.16	5,255	0.14	32,990
	Government of State	1,380.90	2,124.46		1.13	0.74		60,511	60,511	1.57			
	Government of county	1,380.90	2,124.46		0.34	0.22		18,196	18,196	0.47			
81	WATERBURY				33.12	26.50	2.00	5,108,531	5,001,935	50.83	17,386	0.18	89,210
	Government of city	1,534.33	1,917.91	17.67	[2] 31.56	[2] 25.25	2.00	4,872,247	4,765,651	48.43	17,386	0.18	89,210
	Government of State	1,534.33	1,917.91		1.09	0.87		164,576	164,576	1.67			
	Government of county	1,534.33	1,917.91		0.47	0.38		71,708	71,708	0.73			
	DELAWARE												
62	WILMINGTON				28.82	28.44	0.25	3,374,292	3,368,376	28.88	500	[1]	5,416
	Government of city	1,020.00	1,020.00	[4]	[2] 19.32	[2] 19.32		2,299,779	2,299,279	19.71	500	[1]	
	Government of State	964.75	1,004.95		2.50	2.40		281,341	281,341	2.41			
	Government of county	964.75	1,004.95		7.00	6.72	0.25	793,172	787,756	6.75			5,416
	DISTRICT OF COLUMBIA												
14	WASHINGTON				10.52	10.52		12,365,640	12,365,640	26.28			
	Government of city	2,499.29	2,499.29		[2] 10.52	[2] 10.52		12,365,640	12,365,640	26.28			
	FLORIDA												
76	JACKSONVILLE				63.52	36.27	1.00	3,903,765	3,892,492	38.91			11,273
	Government of city				37.90	23.46	1.00	2,528,422	2,517,149	25.16			11,273
	City corporation	750.69	1,072.42		[2] 22.52	[2] 15.77		1,691,668	1,691,668	16.91			
	School districts	536.48	1,072.95		15.38	7.69	1.00	836,754	825,481	8.25			11,273

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	Government of State	536.48	1,072.95		11.50	5.75		617,232	617,232	6.17			
	Government of county	536.48	1,072.95		14.12	7.06		758,111	758,111	7.58			
233	PENSACOLA				75.96	42.17	1.00	1,034,392	1,029,291	30.33			5,101
	Government of city				40.96	24.67	1.00	607,350	602,249	17.75			5,101
	City corporation	503.63	719.47		[2] 20.96	[2] 14.67		358,225	358,225	10.56			
	School districts	359.52	719.05		20.00	10.00	1.00	249,125	244,024	7.19			5,101
	Government of State	359.52	719.05		11.50	5.75		140,314	140,314	4.13			
	Government of county	359.52	719.05		23.50	11.75		286,728	286,728	8.45			
143	TAMPA				88.27	24.14	1.00	2,868,558	2,857,117	51.66			11,441
	Government of city				40.65	12.23	1.00	1,459,240	1,447,799	26.18			11,441
	City corporation	713.22	2,139.65		[2] 24.85	[2] 8.28		980,246	980,246	17.72			
	School districts	535.02	2,140.08		15.80	3.95	1.00	478,994	467,553	8.45			11,441
	Government of State	535.02	2,140.08		10.62	2.66		314,415	314,415	5.68			
	Government of county	535.02	2,140.08		37.00	9.25		1,094,903	1,094,903	19.80			
	GEORGIA												
32	ATLANTA				31.00	18.79	4.00	7,867,656	7,787,757	34.93			79,899
	Government of city	1,314.09	1,858.70		15.00	10.60	3.00	4,453,512	4,394,913	19.71			58,599
	Government of State	951.07	1,858.70		5.00	2.56	1.00	1,081,563	1,060,263	4.76			21,300
	Government of county	951.07	1,858.70		11.00	5.63		2,332,581	2,332,581	10.46			
148	AUGUSTA				43.90	20.58	1.00	1,945,305	1,936,579	35.69			8,726
	Government of city				32.50	15.36		1,466,815	1,466,815	27.03			
	City corporation	886.47	1,832.26		18.50	8.95		889,911	889,911	16.40			
	School district	759.39	1,658.80		14.00	6.41		576,904	576,904	10.63			
	Government of State	759.39	1,658.80		5.00	2.29	1.00	214,763	206,037	3.80			8,726
	Government of county	759.39	1,658.80		6.40	2.93		263,727	263,727	4.86			
238	COLUMBUS				32.00	17.52	3.00	1,067,205	1,053,612	31.87			13,593
	Government of city	1,109.38	1,819.28		18.00	10.98	2.00	669,293	660,231	19.97			9,062
	Government of State	849.85	1,819.28		5.00	2.34	1.00	145,024	140,493	4.25			4,531
	Government of county	849.85	1,819.28		9.00	4.20		252,888	252,888	7.65			
139	MACON				37.00	19.83	1.00	1,402,130	1,389,060	24.66			13,070
	Government of city				22.66	13.55		944,758	944,758	16.77			
	City corporation	837.22	1,231.84		15.00	10.19		707,425	707,425	12.56			
	School district	550.02	1,255.09		7.66	3.36		237,333	237,333	4.21			
	Government of State	550.02	1,255.09		5.00	2.19	1.00	167,987	154,917	2.75			13,070
	Government of county	550.02	1,255.09		9.34	4.09		289,385	289,385	5.14			
87	SAVANNAH				39.17	16.87	1.00	2,472,888	2,464,738	27.55			8,150
	Government of city				21.67	10.25		1,497,699	1,497,699	16.74			
	City corporation	819.29	1,632.73		16.67	8.36		1,221,402	1,221,402	13.65			
	School district	617.78	1,633.59		5.00	1.89		276,297	276,297	3.09			
	Government of State	617.78	1,633.59		5.00	1.89	1.00	284,447	276,297	3.09			8,150
	Government of county	617.78	1,633.59		12.50	4.73		690,742	690,742	7.72			

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

[2] Average rate.

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	ILLINOIS												
210	AURORA				$74.37	$37.19		$1,205,702	$1,205,702	$30.88			
	Government of city				54.97	27.49		891,187	891,187	22.82			
	City corporation	$415.15	$830.31		26.90	13.45		436,107	436,107	11.17			
	School districts	415.15	830.31		[2] 28.07	[2] 14.04		455,080	455,080	11.65			
	Government of State	415.15	830.31		5.00	2.50		81,061	81,061	2.08			
	Government of county	415.15	830.31		10.00	5.00		162,121	162,121	4.15			
	Government of township	415.15	830.31		4.40	2.20		71,333	71,333	1.83			
2	CHICAGO				78.44	25.42		140,189,481	140,189,481	48.56			
	Government of city				73.44	23.80		131,246,154	131,246,154	45.46			
	City corporation	619.56	1,912.51		28.60	9.27		51,155,830	51,155,830	17.72			
	County	619.56	1,912.51		6.40	2.07		11,447,458	11,447,458	3.97			
	School district	619.56	1,912.51		27.80	9.01		49,724,898	49,724,898	17.22			
	Sanitary district	619.56	1,912.51		4.10	1.33		7,333,528	7,333,528	2.54			
	Park districts	613.23	1,894.30		[2] 6.54	[2] 2.12		11,584,440	11,584,440	4.01			
	Government of State	619.56	1,912.51		5.00	1.62		8,943,327	8,943,327	3.10			
141	CICERO				121.70	49.79		1,550,093	1,550,093	27.70			
	Government of city				104.70	42.83		1,332,990	1,332,990	23.82			
	City corporation	228.18	557.77		35.00	14.32		446,977	446,977	7.99			
	School districts	228.18	557.77		65.00	26.59		830,100	830,100	14.83			
	Park districts	212.50	520.52		[2] 4.70	[2] 1.92		55,913	55,913	1.00			
	Government of State	228.18	557.77		5.00	2.05		63,854	63,854	1.14			
	Government of county	228.18	557.77		7.90	3.23		100,889	100,889	1.80			
	Government of sanitary district	228.18	557.77		4.10	1.68		52,360	52,360	0.94			
225	DANVILLE				68.03	30.06		1,013,090	1,013,090	28.62			
	Government of city				52.44	23.17		780,941	780,941	22.06			
	City corporation	420.67	952.26		[2] 24.94	[2] 11.02		371,419	371,419	10.49			
	School district	420.67	952.26		27.50	12.15		409,522	409,522	11.57			
	Government of State	420.67	952.26		4.50	1.99		67,013	67,013	1.89			
	Government of county	420.67	952.26		6.60	2.92		98,285	98,285	2.78			
	Government of township	420.67	952.26		[2] 4.49	[2] 1.98		66,851	66,851	1.89			

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166	DECATUR				90.00	45.00		1,544,476	1,544,476	32.31			
	Government of city				62.20	31.10		1,067,405	1,067,405	22.33			
	City corporation	359.02	718.04		26.30	13.15		451,330	451,330	9.44			
	School district	359.02	718.04		35.90	17.95		616,075	616,075	12.89			
	Government of State	359.02	718.04		4.50	2.25		77,224	77,224	1.62			
	Government of county	359.02	718.04		6.50	3.25		111,545	111,545	2.33			
	Government of township	359.02	718.04		5.50	2.75		94,385	94,385	1.97			
	Government of sanitary district	359.02	718.04		11.30	5.65		193,917	193,917	4.06			
108	EAST ST. LOUIS				91.60	45.80		2,341,607	2,341,607	33.58			
	Government of city				59.70	29.85		1,526,135	1,526,135	21.89			
	City corporation	366.61	733.22		21.00	10.50		536,831	536,831	7.70			
	School district	366.61	733.22		34.00	17.00		869,156	869,156	12.46			
	Park district	366.61	733.22		4.70	2.35		120,148	120,148	1.72			
	Government of State	366.61	733.22		5.00	2.50		127,817	127,817	1.83			
	Government of county	366.61	733.22		7.50	3.75		191,725	191,725	2.75			
	Government of sanitary district	366.61	733.22		19.40	9.70		495,930	495,930	7.11			
194	EVANSTON				95.08	32.13		2,262,276	2,262,276	54.56			
	Government of city				78.08	26.39		1,851,703	1,851,703	44.66			
	City corporation	582.45	1,724.85		[2] 24.34	[2] 8.22		587,989	587,989	14.18			
	School districts	582.45	1,724.85		[2] 51.74	[2] 17.47		1,249,575	1,249,575	30.14			
	Park district	[3]	[3]		2.00	0.70		14,139	14,139	[3]			
	Government of State	582.45	1,724.85		5.00	1.69		120,757	120,757	2.91			
	Government of county	582.45	1,724.85		7.90	2.67		190,795	190,795	4.60			
	Government of sanitary district	582.45	1,724.85		4.10	1.38		99,021	99,021	2.39			
205	JOLIET				99.00	28.89		1,262,901	1,262,901	31.73			
	Government of city				80.70	23.55		1,029,456	1,029,456	25.87			
	City corporation	320.51	1,098.37		23.50	6.86		299,780	299,780	7.53			
	School districts	320.51	1,098.37		55.00	16.05		701,612	701,612	17.63			
	Park district	320.51	1,098.37		2.20	0.64		28,064	28,064	0.71			
	Government of State	320.51	1,098.37		5.00	1.46		63,783	63,783	1.60			
	Government of county	320.51	1,098.37		7.50	2.19		95,674	95,674	2.40			
	Government of township	320.51	1,098.37		5.80	1.69		73,988	73,988	1.86			
240	MOLINE				80.90	24.78		932,997	932,997	28.87			
	Government of city				62.90	19.26		725,409	725,409	22.44			
	City corporation	356.82	1,165.05		29.10	8.91		335,603	335,603	10.38			
	School district	356.82	1,165.05		33.80	10.35		389,806	389,806	12.06			
	Government of State	356.82	1,165.05		4.50	1.38		51,897	51,897	1.61			
	Government of county	356.82	1,165.05		12.50	3.83		144,159	144,159	4.46			
	Government of township	356.82	1,165.05		1.00	0.31		11,532	11,532	0.36			

[2] Average rate.

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	ILLINOIS—Continued												
167	OAK PARK				$114.50	$31.90		$2,094,019	$2,094,019	$44.35			
	Government of city				99.00	27.59		1,810,549	1,810,549	38.34			
	City corporation	$387.33	$1,389.72		27.50	7.66		502,930	502,930	10.65			
	School districts	387.33	1,389.72		66.30	18.48		1,212,519	1,212,519	25.68			
	Park district	387.33	1,389.72		5.20	1.45		95,100	95,100	2.01			
	Government of State	387.33	1,389.72		5.00	1.39		91,442	91,442	1.94			
	Government of county	387.33	1,389.72		6.40	1.78		117,046	117,046	2.48			
	Government of sanitary district	387.33	1,389.72		4.10	1.14		74,982	74,982	1.59			
94	PEORIA				64.90	32.45		2,679,359	2,679,359	33.63			
	Government of city				52.40	26.20		2,163,304	2,163,304	27.15			
	City corporation	518.16	1,036.32		21.80	10.90		900,001	900,001	11.30			
	School district	518.16	1,036.32		26.50	13.25		1,094,037	1,094,037	13.73			
	Pleasure driveway and park district	518.16	1,036.32		4.10	2.05		169,266	169,266	2.12			
	Government of State	518.16	1,036.32		5.00	2.50		206,422	206,422	2.59			
	Government of county	518.16	1,036.32		7.50	3.75		309,633	309,633	3.89			
219	QUINCY				59.45	29.73		1,091,669	1,091,669	29.13			
	Government of city				49.70	24.85		912,631	912,631	24.35			
	City corporation	489.96	979.93		21.50	10.75		394,800	394,800	10.53			
	School district	489.96	979.93		27.30	13.65		501,305	501,305	13.38			
	Sanitary district	489.96	979.93		0.90	0.45		16,526	16,526	0.44			
	Government of State	489.96	979.93		4.50	2.25		82,633	82,633	2.20			
	Government of county	489.96	979.93		5.00	2.50		91,814	91,814	2.45			
	Government of township	489.96	979.93		0.25	0.13		4,591	4,591	0.12			
102	ROCKFORD				63.60	25.57		2,756,350	2,756,350	38.06			
	Government of city				50.20	20.19		2,175,610	2,175,610	30.04			
	City corporation	598.45	1,488.86		23.30	9.37		1,009,795	1,009,795	13.94			
	School district	595.45	1,488.86		24.20	9.73		1,048,800	1,048,800	14.48			
	Park district	598.45	1,488.86		2.70	1.09		117,015	117,015	1.62			
	Government of State	598.45	1,488.86		5.00	2.01		216,694	216,694	2.99			
	Government of county	598.45	1,488.86		7.50	3.01		325,041	325,041	4.49			
	Government of township	598.45	1,488.86		0.90	0.36		39,005	39,005	0.54			

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217	ROCK ISLAND				80.50	24.65		999,638	999,638	26.57				
	Government of city				62.40	19.10		774,875	774,875	20.59				
	City corporation	330.04	1,078.52		25.80	7.90		320,381	320,381	8.51				
	School district	330.04	1,078.52		36.60	11.20		454,494	454,494	12.08				
	Government of State	330.04	1,078.52		4.50	1.38		55,880	55,880	1.49				
	Government of county	330.04	1,078.52		12.50	3.83		155,223	155,223	4.13				
	Government of township	330.04	1,078.52		1.10	0.34		13,660	13,660	0.36				
126	SPRINGFIELD				67.40	23.23		1,982,136	1,982,136	32.39				
	Government of city				54.40	18.75		1,599,825	1,599,825	26.14				
	City corporation	480.52	1,393.18		22.80	7.86		670,515	670,515	10.96				
	School district	480.52	1,393.18		27.50	9.48		808,735	808,735	13.21				
	Pleasure driveway and park district	480.52	1,393.18		4.10	1.41		120,575	120,575	1.97				
	Government of State	480.52	1,393.18		5.00	1.72		147,043	147,043	2.40				
	Government of county	480.52	1,393.18		7.60	2.62		223,505	223,505	3.65				
	Government of township	480.52	1,393.18		0.40	0.14		11,763	11,763	0.19				
	INDIANA													
190	EAST CHICAGO				25.00	25.00	$3.00	1,861,082	1,844,927	43.84			$16,155	
	Government of city				17.80	17.80	2.00	1,324,353	1,313,583	31.21			10,770	
	City corporation	1,753.54	1,753.54		9.60	9.60	1.00	713,825	708,440	16.83			5,385	
	School district	1,753.54	1,753.54		8.20	8.20	1.00	610,528	605,143	14.38			5,385	
	Government of State	1,753.54	1,753.54		3.00	3.00	1.00	226,778	221,393	5.26			5,385	
	Government of county	1,753.54	1,753.54		3.90	3.90		287,812	287,812	6.84				
	Government of township	1,753.54	1,753.54		0.30	0.30		22,139	22,139	0.53				
86	EVANSVILLE				26.90	26.90	3.00	3,312,087	3,260,541	36.00			51,546	
	Government of city				19.40	19.40	1.00	2,368,650	2,351,468	25.96			17,182	
	City corporation	1,338.31	1,338.31		10.30	10.30	1.00	1,265,642	1,248,460	13.78			17,182	
	School district	1,338.31	1,338.31		9.10	9.10		1,103,008	1,103,008	12.18				
	Government of State	1,338.31	1,338.31		3.00	3.00	1.00	380,811	363,629	4.01			17,182	
	Government of county	1,338.31	1,338.31		4.50	4.50	0.50	554,035	545,444	6.02			8,591	
	Government of township	1,338.31	1,338.31		(1)		0.50	8,591	(1)				8,591	
84	FORT WAYNE				23.80	23.80	4.75	4,184,165	4,106,094	43.83			78,071	
	Government of city				16.03	16.03	2.75	2,810,767	2,765,568	29.52			45,199	
	City corporation	1,841.77	1,841.77		6.55	6.55	2.00	1,162,908	1,130,036	12.06			32,872	
	School district	1,841.77	1,841.77		9.48	9.48	0.75	1,647,859	1,635,532	17.46			12,327	
	Government of State	1,841.77	1,841.77		3.00	3.00	1.00	534,010	517,574	5.53			16,436	
	Government of county	1,841.77	1,841.77		4.66	4.66	1.00	820,410	803,974	8.58			16,436	
	Government of township	1,841.77	1,841.77		0.11	0.11		18,978	18,978	0.20				
112	GARY				25.40	25.40	1.00	3,286,898	3,278,046	47.47			8,852	
	Government of city				18.00	18.00		2,323,014	2,323,014	33.64				
	City corporation	1,868.89	1,868.89		8.20	8.20		1,058,243	1,058,243	15.32				
	School district	1,868.89	1,868.89		9.80	9.80		1,264,771	1,264,771	18.32				
	Government of State	1,868.89	1,868.89		3.00	3.00	1.00	396,028	387,176	5.61			8,852	
	Government of county	1,868.89	1,868.89		2.60	2.60		335,551	335,551	4.86				
	Government of township	1,868.89	1,868.89		1.80	1.80		232,305	232,305	3.36				

[1] Not reported.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	INDIANA—Continued												
170	HAMMOND				$34.60	$34.60	$2.00	$2,141,205	$2,127,561	$45.65			$13,644
	Government of city				27.40	27.40	1.00	1,691,646	1,684,824	36.15			6,822
	City corporation	$1,319.24	$1,319.24		12.40	12.40	1.00	769,278	762,456	16.36			6,822
	School district	1,319.24	1,319.24		15.00	15.00		922,368	922,368	19.79			
	Government of State	1,319.24	1,319.24		3.00	3.00	1.00	191,296	184,474	3.96			6,822
	Government of county	1,319.24	1,319.24		3.90	3.90		239,816	239,816	5.14			
	Government of township	1,319.24	1,319.24		0.30	0.30		18,447	18,447	0.40			
20	INDIANAPOLIS				25.00	25.00	2.00	15,577,299	15,467,293	45.13			110,006
	Government of city				21.83	21.83	1.00	13,558,481	13,503,478	39.40			55,003
	City corporation	1,804.53	1,804.53		10.88	10.88	0.50	6,753,085	6,725,583	19.62			27,502
	County	1,804.53	1,804.53		2.73	2.73	0.50	1,718,690	1,691,189	4.93			27,501
	School district	1,804.53	1,804.53		8.22	8.22		5,086,706	5,086,706	14.84			
	Government of State	1,804.53	1,804.53		3.00	3.00	1.00	1,910,336	1,855,333	5.41			55,003
	Government of township	1,804.53	1,804.53		0.17	0.17		108,482	108,482	0.32			
230	KOKOMO				24.60	24.60	2.50	1,108,689	1,094,641	31.67			14,048
	Government of city				16.40	16.40	1.00	735,380	729,760	21.11			5,620
	City corporation	1,287.36	1,287.36		9.00	9.00	0.50	403,288	400,478	11.59			2,810
	School district	1,287.36	1,287.36		7.40	7.40	0.50	332,092	329,282	9.53			2,810
	Government of State	1,287.36	1,287.36		3.00	3.00	1.00	139,112	133,493	3.86			5,619
	Government of county	1,287.36	1,287.36		4.70	4.70	0.50	211,948	209,139	6.05			2,809
	Government of township	1,287.36	1,287.36		0.50	0.50		22,249	22,249	0.64			
202	MUNCIE				27.00	21.60	2.74	1,583,375	1,565,133	38.82			18,242
	Government of city				18.30	14.64	0.99	1,067,403	1,060,812	26.31			6,591
	City corporation	1,437.66	1,797.08		8.00	6.40	0.50	467,072	463,743	11.50			3,329
	School district	1,437.66	1,797.08		10.30	8.24	0.49	600,331	597,069	14.81			3,262
	Government of State	1,437.66	1,797.08		3.00	2.40	1.00	180,562	173,904	4.31			6,658
	Government of county	1,437.66	1,797.08		5.40	4.32	0.50	316,356	313,027	7.76			3,329
	Government of township	1,437.66	1,797.08		0.30	0.24	0.25	19,054	17,390	0.43			1,664

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98	SOUTH BEND				26.00	17.32	2.50	3,978,414	3,933,260	51.18			45,154
	Government of city				18.40	12.26	1.00	2,801,601	2,783,539	36.22			18,062
	City corporation	1,968.27	2,952.41		7.70	5.13	0.50	1,173,881	1,164,850	15.16			9,031
	School district	1,968.27	2,952.41		10.70	7.13	0.50	1,627,720	1,618,689	21.06			9,031
	Government of State	1,968.27	2,952.41		3.00	2.00	1.00	471,899	453,838	5.90			18,061
	Government of county	1,968.27	2,952.41		4.40	2.93	0.50	674,658	665,627	8.66			9,031
	Government of township	1,968.27	2,952.41		0.20	0.13		30,256	30,256	0.39			
110	TERRE HAUTE				35.40	35.40	3.24	3,178,079	3,135.071	45.15			43,008
	Government of city				25.65	25.65	1.24	2,288,058	2,271,598	32.71			16,460
	City corporation	1,275.38	1,275.38		11.15	11.15	0.50	994,096	987,459	14.22			6,637
	School district	1,275.38	1,275.38		14.50	14.50	0.74	1,293,962	1,284.139	18.49			9,823
	Government of State	1,275.38	1,275.38		3.00	3.00	1.00	278,958	265,684	3.83			13,274
	Government of county	1,275.38	1,275.38		6.50	6.50	1.00	588,923	575,649	8.29			13,274
	Government of township	1,275.38	1,275.38		0.25	0.25		22,140	22,140	0.32			
	IOWA												
158	CEDAR RAPIDS				103.71	26.20		1,983,028	1,983,028	40.32			
	Government of city				85.52	21.60		1,635,170	1,635,170	33.25			
	City corporation	388.83	1,539.13		[2] 28.52	[2] 7.20		545,269	545,269	11.09			
	School district	388.83	1,539.13		[2] 57.00	[2] 14.40		1,089,901	1,089,901	22.16			
	Government of State	388.83	1,539.13		[2] 7.04	[2] 1.78		134,642	134,642	2.74			
	Government of county	388.83	1,539.13		[2] 11.15	[2] 2.82	(5)	213,216	213,216	4.33			(5)
115	COUNCIL BLUFFS				130.93	45.25	2.00	1,224,714	1,218,000	31.96			6,714
	Government of city				105.73	36.54	2.00	990,290	983,576	25.81			6,714
	City corporation	244.11	706.35		[2] 41.84	[2] 14.46	2.00	395,909	389,195	10.21			6,714
	School district	244.11	706.35		[2] 63.89	[2] 22.08		594,381	594,381	15.60			
	Government of State	244.11	706.35		[2] 7.28	[2] 2.52		67,720	67,720	1.78			
	Government of county	244.11	706.35		[2] 17.92	[2] 6.19		166,704	166,704	4.37			
129	DAVENPORT				70.97	26.53		2,545,274	2,545,274	42.22			
	Government of city				53.19	20.64		2,002,912	2,002,912	33.22			
	City corporation	832.53	1,704.19		[2] 19.31	[2] 9.43		969,296	969,296	16.08			
	School district	506.08	1,528.95		[2] 33.88	[2] 11.21		1,033,616	1,033,616	17.14			
	Government of State	505.73	1,527.31		[2] 5.87	[2] 1.94		179,092	179,092	2.97			
	Government of county	505.73	1,527.31		[2] 11.91	[2] 3.95		363,270	363,270	6.03			
54	DES MOINES				80.86	25.73		7,076,910	7,076,910	51.35			
	Government of city				62.12	19.76		5,436,151	5,436,151	39.44			
	City corporation	634.96	1,995.68		[2] 30.05	[2] 9.56		2,629,618	2,629,618	19.08			
	School district	634.96	1,995.68		[2] 32.07	[2] 10.20		2,806,533	2,806,533	20.36			
	Government of State	634.96	1,995.68		[2] 5.64	[2] 1.80		493,984	493,984	3.58			
	Government of county	634.96	1,995.68		[2] 13.10	[2] 4.17		1,146,775	1,146,775	8.32			
208	DUBUQUE				93.67	26.25	0.50	1,422,994	1,417,456	36.05			5,538
	Government of city				74.09	20.75		1,120,355	1,120,355	28.49			
	City corporation	384.52	1,372.95		[2] 37.95	[2] 10.63		573,843	573,843	14.59			
	School district	384.52	1,372.95		[2] 36.14	[2] 10.12		546,512	546,512	13.90			
	Government of State	384.52	1,372.95		[2] 7.33	[2] 2.07		111,888	111,888	2.85			
	Government of county	384.52	1,372.95		[2] 12.25	[2] 3.43	0.50	190,751	185.213	4.71			5,538

[2] Average rate.

[5] Not reported.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	IOWA—Continued												
97	SIOUX CITY				$88.00	$30.63	$0.50	$3,282,351	$3,279,087	$42.12			$3,264
	Government of city				68.12	23.71		2,538,282	2,538,282	32.60			
	City corporation	$478.61	$1,374.81		[2] 29.69	[2] 10.33		1,106,200	1,106,200	14.21			
	School district	478.61	1,374.81		[2] 38.43	[2] 13.38		1,432,082	1,432,082	18.39			
	Government of State	478.61	1,374.81		[2] 7.16	[2] 2.49		266,782	266,782	3.43			
	Government of county	478.61	1,374.81		[2] 12.72	[2] 4.43	0.50	477,287	474,023	6.09			3,264
211	WATERLOO				105.09	30.83	4.00	1,414,521	1,393,336	35.79			21,185
	Government of city				90.60	26.58	3.50	1,218,005	1,201,250	30.86			16,755
	City corporation	340.57	1,160.92		[2] 31.40	[2] 9.21	3.50	433,090	416,335	10.69			16,755
	School district	340.57	1,160.92		[2] 59.20	[2] 17.37		784,915	784,915	20.16			
	Government of State	340.57	1,160.92		[2] 6.06	[2] 1.78		80,345	80,345	2.06			
	Government of county	340.57	1,160.92		[2] 8.43	[2] 2.47	0.50	116,171	111,741	2.87			4,430
	KANSAS												
63	KANSAS CITY				35.80	35.80		4,345,429	4,345,429	37.53			
	Government of city				28.98	28.98		3,517,127	3,517,127	30.38			
	City corporation	1,048.36	1,048.36		13.22	13.22		1,604,653	1,604,653	13.86			
	School district	1,048.36	1,048.36		15.76	15.76		1,912,474	1,912,474	16.52			
	Government of State	1,048.36	1,048.36		2.32	2.32		282,089	282,089	2.44			
	Government of county	1,048.36	1,048.36		4.50	4.50		546,213	546,213	4.72			
152	TOPEKA				31.40	26.69		2,378,417	2,378,417	45.26			
	Government of city				23.39	19.88		1,771,694	1,771,694	33.71			
	City corporation	1,441.27	1,695.61		10.84	9.21		821,084	821,084	15.62			
	School district	1,441.27	1,695.61		12.55	10.67		950,610	950,610	18.09			
	Government of State	1,441.27	1,695.61		2.32	1.98		176,033	176,033	3.35			
	Government of county	1,441.27	1,695.61		5.69	4.83		430,690	430,690	8.20			

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95	WICHITA				31.60	22.12		3,544,999	3,544,999	44.73			
	Government of city				25.00	17.50		2,804,588	2,804,588	35.38			
	City corporation	1,415.37	2,021.95		9.00	6.30		1,009,652	1,009,652	12.74			
	School district	1,415.37	2,021.95		16.00	11.20		1,794,936	1,794,936	22.64			
	Government of State	1,415.37	2,021.95		2.32	1.63		260,714	260,714	3.29			
	Government of county	1,415.37	2,021.95		4.28	2.99		479,697	479,697	6.05			
	KENTUCKY												
134	COVINGTON				35.45	26.57		1,530,892	1,530,892	26.45			
	Government of city				25.75	16.87		1,059,336	1,059,336	18.30			
	City corporation	710.81	1,085.26		17.75	11.63		730,222	730,222	12.62			
	School district	710.81	1,085.26		8.00	5.24		329,114	329,114	5.69			
	Government of State	948.29	948.29		[2] 4.00	[2] 4.00		219,481	219,481	3.79			
	Government of county	764.10	764.10		5.70	5.70		252,075	252,075	4.36			
182	LEXINGTON				32.44	22.15		1,598,058	1,598,058	36.59			
	Government of city	1,055.15	1,605.06		23.00	15.12		1,059,879	1,059,879	24.27			
	Government of State	1,506.82	1,955.91		[2] 3.99	[2] 3.08		262,881	262,881	6.02			
	Government of county	1,157.54	1,596.02		[2] 5.45	[2] 3.95		275,298	275,298	6.30			
28	LOUISVILLE				33.43	32.23		10,804,777	10,804,777	41.97			
	Government of city	1,218.53	1,218.53		[2] 20.61	[2] 20.61		6,463,844	6,463,844	25.11			
	Government of State	1,750.92	1,982.20		[2] 4.00	[2] 3.53		1,802,102	1,802,102	7.00			
	Government of county	1,117.77	1,219.37		[2] 8.82	[2] 8.09		2,538,831	2,538,831	9.86			
	LOUISIANA												
18	NEW ORLEANS				35.75	31.63	1.00	16,591,926	16,502,751	40.79			89,175
	Government of city				30.50	26.38	1.00	13,852,339	13,763,164	34.02			89,175
	City corporation	1,096.34	1,289.81		27.50	23.38	1.00	12,286,861	12,197,686	30.15			89,175
	Orleans Levee district	1,289.81	1,298.81		3.00	3.00		1,565,478	1,565,478	3.87			
	Government of State	1,289.81	1,289.81		5.25	5.25		2,739,587	2,739,587	6.77			
146	SHREVEPORT				24.88	19.90	1.00	2,253,716	2,218,229	40.63			35,487
	Government of city				13.13	10.50	1.00	1,206,162	1,170,675	21.44			35,487
	City corporation	1,633.15	2,041.44		10.50	8.40		936,112	936,112	17.15			
	School district	1,633.15	2,041.44		[2] 2.63	[2] 2.10	1.00	270,050	234,563	4.30			35,487
	Government of State	1,633.15	2,041.44		5.25	4.20		468,056	468,056	8.57			
	Government of parish	1,633.15	2,041.44		6.50	5.20		579,498	579,498	10.62			
	MAINE												
235	LEWISTON				29.00	17.39	3.00	910,002	877,599	26.34	$7,077	$0.21	25,326
	Government of city	908.39	1,513.98	$14.16	22.41	13.44	3.00	710,523	678,120	20.35	7,077	0.21	25,326
	Government of State	908.39	1,513.98		5.20	3.12		157,501	157,501	4.73			
	Government of county	908.39	1,513.98		1.39	0.83		41,978	41,978	1.26			

[2] Average rate.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	MAINE—Continued												
101	PORTLAND				$34.60	$25.95	$3.00	$3,725,240	$3,607,060	$49.32	$55,276	$0.76	$62,904
	Government of city				26.02	19.51	3.00	2,830,153	2,711,973	37.08	55,276	0.76	62,904
	City corporation	$1,425.49	$1,900.65	$50.39	25.48	19.11	3.00	2,774,278	2,656,098	36.32	55,276	0.76	62,904
	Bridge district	1,425.49	1,900.65		0.26	0.19		26,791	26,791	0.37			
	State pier site district	1,425.49	1,900.65		0.28	0.21		29,084	29,084	0.40			
	Government of State	1,425.49	1,900.65		7.11	5.33		741,171	741,171	10.14			
	Government of county	1,425.49	1,900.65		1.47	1.11		153,916	153,916	2.10			
	MARYLAND												
7	BALTIMORE				23.87	23.87		29,777,021	29,184,521	37.73	592,500	0.77	
	Government of city	1,599.75	1,599.75	215.23	[2] 21.15	[2] 21.15		26,763,859	26,171,359	33.83	592,500	0.77	
	Government of State	1,431.57	1,431.57		[3] 2.72	[3] 2.72		3,013,162	3,013,162	3.90			
	MASSACHUSETTS												
8	BOSTON				24.70	24.70	5.00	43,500,536	42,338,376	54.92			1,162,160
	Government of city	2,223.42	2,223.42		22.77	22.77	2.00	39,500,840	39,035,976	50.63			464,864
	Government of State	2,223.42	2,223.42		1.93	1.93	3.00	3,999,696	3,302,400	4.28			697,296
109	BROCKTON				37.80	37.80	5.00	2,568,541	2,473,127	35.56			95,414
	Government of city	940.67	940.67		33.34	33.34	2.00	2,222,863	2,181,167	31.36			41,696
	Government of State	940.67	940.67		2.40	2.40	3.00	210,918	157,200	2.26			53,718
	Government of county	940.67	940.67		2.06	2.06		134,760	134,760	1.94			
196	BROOKLINE				19.00	19.00	5.00	2,298,740	2,245,135	54.31			53,605
	Government of city	2,858.65	2,858.65		15.78	15.78	2.00	1,886,085	1,864,643	45.11			21,442
	Government of State	2,858.65	2,858.65		1.83	1.83	3.00	248,287	216,124	5.23			32,163
	Government of county	2,858.65	2,858.65		1.39	1.39		164,368	164,368	3.98			
67	CAMBRIDGE				30.00	30.00	5.00	4,589,543	4,413,006	39.73	8,802	0.08	167,735
	Government of city	1,324.40	1,324.40	0.98	26.27	26.27	2.00	3,934,687	3,864,323	34.79	3,270	0.03	67,094
	Government of State	1,324.40	1,324.40	1.66	2.28	2.28	3.00	441,561	335,388	3.02	[4] 5,532	[4] 0.05	100,641
	Government of county	1,324.40	1,324.40		1.45	1.45		213,295	213,295	1.92			

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168	CHELSEA				33.00	33.00	5.00	1,639,209	1,574,944	33.47			64,265
	Government of city	1,014.32	1,014.32		31.07	31.07	2.00	1,508,540	1,482,834	31.51			25,706
	Government of State	1,014.32	1,014.32		1.93	1.93	3.00	130,669	92,110	1.96			38,559
204	CHICOPEE				26.00	26.00	5.00	1,258,391	1,208,571	30.20			49,820
	Government of city	1,161.56	1,161.56		22.96	22.96	2.00	1,087,368	1,067,440	26.67			19,928
	Government of State	1,161.56	1,161.56		2.10	2.10	3.00	127,452	97,560	2.44			29,892
	Government of county	1,161.56	1,161.56		0.94	0.94		43,571	43,571	1.09			
187	EVERETT				29.50	29.50	5.00	1,478,183	1,417,343	33.34			60,840
	Government of city	1,130.19	1,130.19		25.35	25.35	2.00	1,242,290	1,217,954	28.65			24,336
	Government of State	1,130.19	1,130.19		2.86	2.86	3.00	173,914	137,410	3.23			36,504
	Government of county	1,130.19	1,130.19		1.29	1.29		61,979	61,979	1.46			
60	FALL RIVER				26.00	26.00	5.00	5,054,710	4,884,898	40.40			169,812
	Government of city	1,555.56	1,555.56		22.92	22.92	2.00	4,378,701	4,305,771	35.61			72,930
	Government of State	1,555.56	1,555.56		2.10	2.10	3.00	491,322	394,440	3.26			96,882
	Government of county	1,555.56	1,555.56		0.98	0.98		184,687	184,687	1.53			
189	FITCHBURG				26.40	26.40	5.00	1,545,252	1,468,832	34.84	13,200	0.31	63,220
	Government of city	1,319.90	1,319.90	8.63	22.97	22.97	2.00	1,312,717	1,277,830	30.31	9,599	0.23	25,288
	Government of State	1,319.90	1,319.90	3.24	2.14	2.14	3.00	160,453	118,920	2.82	3,601	0.08	37,932
	Government of county	1,319.90	1,319.90		1.29	1.29		72,082	72,082	1.71			
135	HAVERHILL				28.80	28.80	5.00	1,958,304	1,877,354	32.70			80,950
	Government of city	1,135.54	1,135.54		24.67	24.67	2.00	1,640,695	1,608,315	28.02			32,380
	Government of State	1,135.54	1,135.54		2.12	2.12	3.00	186,810	138,240	2.41			48,570
	Government of county	1,135.54	1,135.54		2.01	2.01		130,799	130,799	2.28			
127	HOLYOKE				21.50	21.50	5.00	2,440,001	2,355,016	38.56			84,985
	Government of city	1,793.52	1,793.52		18.75	18.75	2.00	2,087,999	2,054,005	33.63			33,994
	Government of State	1,793.52	1,793.52		1.90	1.90	3.00	259,071	208,080	3.41			50,991
	Government of county	1,793.52	1,793.52		0.85	0.85		92,931	92,931	1.52			
83	LAWRENCE				27.20	27.20	5.00	3,400,230	3,274,054	33.65	41	(1)	126,135
	Government of city	1,237.24	1,237.24	0.01	23.19	23.19	2.00	2,841,563	2,791,091	28.69	18	(1)	50,454
	Government of State	1,237.24	1,237.24	0.01	2.06	2.06	3.00	323,864	248,160	2.55	23	(1)	75,681
	Government of county	1,237.24	1,237.24		1.95	1.95		234,803	234,803	2.41			
64	LOWELL				30.80	30.80	5.00	4,364,606	4,203,398	36.52	2,033	0.02	159,175
	Government of city	1,185.81	1,185.81	0.37	27.36	27.36	2.00	3,799,656	3,734,676	32.45	1,310	0.01	63,670
	Government of State	1,185.81	1,185.81	0.20	2.13	2.13	3.00	386,388	290,160	2.52	723	0.01	95,505
	Government of county	1,185.81	1,185.81		1.31	1.31		178,562	178,562	1.55			
74	LYNN				33.80	33.80	5.00	3,762,705	3,607,416	35.13	4,279	0.04	151,010
	Government of city	1,039.40	1,039.40	1.20	29.42	29.42	2.00	3,204,072	3,139,519	30.57	4,149	0.04	60,404
	Government of State	1,039.40	1,039.40	0.04	2.25	2.25	3.00	331,195	240,459	2.34	130	(1)	90,606
	Government of county	1,039.40	1,039.40		2.13	2.13		227,438	227,438	2.21			

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

[2] Average rate.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	MASSACHUSETTS—Con.												
156	MALDEN				$31.90	$31.90	$5.00	$1,727,263	$1,651,388	$32.51			$75,875
	Government of city	$1,019.11	$1,019.11		28.65	28.65	2.00	1,513,493	1,483,143	29.20			30,350
	Government of State	1,019.11	1,019.11		2.01	2.01	3.00	149,682	104,157	2.05			45,525
	Government of county	1,019.11	1,019.11		1.24	1.24		64,088	64,088	1.26			
179	MEDFORD				34.20	34.20	5.00	1,686,772	1,623,607	36.26			63,165
	Government of city	1,060.11	1,060.11		31.25	31.25	2.00	1,508,825	1,483,559	33.13			25,266
	Government of State	1,060.11	1,060.11		1.83	1.83	3.00	124,776	86,877	1.94			37,899
	Government of county	1,060.11	1,060.11		1.12	1.12		53,171	53,171	1.19			
55	NEW BEDFORD				27.80	27.80	5.00	6,033,175	5,848,725	45.04			184,450
	Government of city	1,620.08	1,620.08		24.92	24.92	2.00	5,315,540	5,241,760	40.36			73,780
	Government of State	1,620.08	1,620.08		1.96	1.96	3.00	524,070	413,400	3.18			110,670
	Government of county	1,620.08	1,620.08		0.92	0.92		193,565	193,565	1.49			
162	NEWTON				26.60	26.60	5.00	2,782,888	2,715,567	56.22	$741	$0.02	66,580
	Government of city	2,113.43	2,113.43	$0.05	23.60	23.60	2.00	2,438,104	2,409,483	49.88	69	(1)	28,552
	Government of State	2,113.43	2,113.43	0.52	1.86	1.86	3.00	228,180	189,480	3.92	672	0.01	38,028
	Government of county	2,113.43	2,113.43		1.14	1.14		116,604	116,604	2.41			
175	PITTSFIELD				29.20	29.20	5.00	1,592,897	1,517,654	33.55	11,388	0.25	63,855
	Government of city	1,148.89	1,148.89	4.45	25.25	25.25	2.00	1,344,031	1,312,613	29.02	5,876	0.13	25,542
	Government of State	1,148.89	1,148.89	4.17	2.11	2.11	3.00	153,385	109,560	2.42	5,512	0.12	38,313
	Government of county	1,148.89	1,148.89		1.84	1.84		95,481	95,481	2.11			
150	QUINCY				28.40	28.40	5.00	2,418,943	2,345,068	43.94			73,875
	Government of city	1,547.23	1,547.23		25.72	25.72	2.00	2,153,275	2,123,473	39.79			29,802
	Government of State	1,547.23	1,547.23		1.52	1.52	3.00	169,593	125,520	2.35			44,073
	Government of county	1,547.23	1,547.23		1.16	1.16		96,075	96,075	1.80			

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185	SALEM				33.80	33.80	5.00	1,690,766	1,633,880	38.42	521	0.01	56,365
	Government of city	1,136.63	1,136.63	0.18	29.62	29.62	2.00	1,454,621	1,431,820	33.67	255	0.01	22,546
	Government of State	1,136.63	1,136.63	0.18	2.15	2.15	3.00	138,015	103,930	2.44	266	0.01	33,819
	Government of county	1,136.63	1,136.63		2.03	2.03		98,130	98,130	2.31			
79	SOMERVILLE				29.20	29.20	5.00	2,833,896	2,701,566	27.34			132,330
	Government of city	936.36	936.36		25.81	25.81	2.00	2,445,552	2,387,340	24.16			58,212
	Government of State	936.36	936.36		2.10	2.10	3.00	268,638	194,520	1.97			74,118
	Government of county	936.36	936.36		1.29	1.29		119,706	119,706	1.21			
48	SPRINGFIELD				27.60	27.60	5.00	7,108,334	6,885,315	47.85	21,804	0.15	201,215
	Government of city	1,733.76	1,733.76	2.30	24.75	24.75	2.00	6,262,525	6,172,889	42.90	9,150	0.06	80,486
	Government of State	1,733.76	1,733.76	3.19	1.97	1.97	3.00	625,863	492,480	3.42	12,654	0.09	120,729
	Government of county	1,733.76	1,733.76		0.88	0.88		219,946	219,946	1.53			
214	TAUNTON				28.40	28.40	5.00	1,131,803	1,076,607	28.22			55,196
	Government of city	993.73	993.73		25.08	25.08	2.00	972,921	950,809	24.92			22,112
	Government of State	993.73	993.73		2.26	2.26	3.00	118,764	85,680	2.25			33,084
	Government of county	993.73	993.73		1.06	1.06		40,118	40,118	1.05			
242	WALTHAM				29.00	29.00	5.00	1,290,791	1,242,706	38.77			48,085
	Government of city	1,336.99	1,336.99		25.61	25.61	2.00	1,116,555	1,097,321	34.24			19,234
	Government of State	1,336.99	1,336.99		2.10	2.10	3.00	118,851	90,000	2.81			28,851
	Government of county	1,336.99	1,336.99		1.29	1.29		55,385	55,385	1.73			
36	WORCESTER				26.80	26.80	5.00	7,510,337	7,245,797	37.81			264,540
	Government of city	1,410.82	1,410.82		23.52	23.52	2.00	6,465,219	6,359,403	33.18			105,816
	Government of State	1,410.82	1,410.82		2.04	2.04	3.00	710,604	551,880	2.88			158,724
	Government of county	1,410.82	1,410.82		1.24	1.24		334,514	334,514	1.75			
	MICHIGAN												
209	BATTLE CREEK				30.79	23.09		1,491,794	1,491,794	38.01			
	Government of city				23.28	17.46		1,127,930	1,127,930	28.74			
	City corporation	1,234.41	1,645.88		10.00	7.50		484,506	484,506	12.34			
	School district	1,234.41	1,645.88		13.28	9.96		643,424	643,424	16.39			
	Government of State	1,234.41	1,645.88		3.73	2.80		180,721	180,721	4.60			
	Government of county	1,234.41	1,645.88		3.78	2.83		183,143	183,143	4.67			
163	BAY CITY				39.93	39.93		1,886,560	1,886,560	39.07			
	Government of city				32.14	32.14		1,518,439	1,518,439	31.44			
	City corporation	978.46	978.46		15.24	15.24		719,887	719,887	14.91			
	School district	978.46	978.46		16.90	16.90		798,552	798,552	16.53			
	Government of State	978.46	978.46		2.45	2.45		115,792	115,792	2.40			
	Government of county	978.46	978.46		5.34	5.34		252,329	252,329	5.23			
4	DETROIT				27.67	27.67		58,374,738	58,374,738	58.63			
	Government of city				25.22	25.22		53,214,444	53,214,444	53.45			
	City corporation	2,119.17	2,119.17		22.47	22.47		47,409,138	47,409,138	47.62			
	County	2,119.17	2,119.17		2.75	2.75		5,805,306	5,805,306	5.83			
	Government of State	2,119.17	2,119.17		2.45	2.45		5,160,294	5,160,294	5.18			

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	MICHIGAN—Continued												
65	FLINT				$32.60	$32.60		$4,443,749	$4,443,749	$39.39			
	Government of city				23.26	23.26		3,174,758	3,174,758	28.14			
	City corporation	$1,207.32	$1,207.32		12.12	12.12		1,655,458	1,655,458	14.67			
	School district	1,207.32	1,207.32		11.14	11.14		1,519,300	1,519,300	13.47			
	Government of State	1,207.32	1,207.32		3.26	3.26		443,726	443,726	3.93			
	Government of county	1,207.32	1,207.32		6.08	6.08		825,265	825,265	7.31			
47	GRAND RAPIDS				27.92	27.92		5,883,028	5,883,028	40.81			
	Government of city				21.54	21.54		4,537,229	4,537,229	31.47			
	City corporation	1,460.52	1,460.52		10.18	10.18		2,144,426	2,144,426	14.87			
	School district	1,460.52	1,460.52		11.36	11.36		2,392,803	2,392,803	16.60			
	Government of State	1,460.52	1,460.52		3.24	3.24		684,281	684,281	4.75			
	Government of county	1,460.52	1,460.52		3.14	3.14		661,518	661,518	4.59			
119	HAMTRAMCK				25.97	25.97		2,206,622	2,206,622	34.12			
	Government of city				20.91	20.91		1,776,410	1,776,410	27.47			
	City corporation	1,313.94	1,313.94		13.18	13.18		1,120,122	1,120,122	17.32			
	School district	1,313.94	1,313.94		7.73	7.73		656,288	656,288	10.15			
	Government of State	1,313.94	1,313.94		2.44	2.44		207,492	207,492	3.21			
	Government of county	1,313.94	1,313.94		2.62	2.62		222,720	222,720	3.44			
128	HIGHLAND PARK				21.52	21.52		3,556,810	3,556,810	58.73			
	Government of city				16.50	16.50		2,727,729	2,727,729	45.04			
	City corporation	2,729.49	2,729.49		8.60	8.60		1,421,725	1,421,725	23.47			
	School district	2,729.49	2,729.49		7.90	7.90		1,306,004	1,306,004	21.56			
	Government of State	2,729.49	2,729.49		2.45	2.45		404,307	404,307	6.68			
	Government of county	2,729.49	2,729.49		2.57	2.57		424,774	424,774	7.01			

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147	JACKSON				22.16	22.16		1,734,990	1,734,990	31.85		
	Government of city				15.21	15.21		1,190,848	1,190,848	21.86		
	City corporation	1,437.06	1,437.06		7.69	7.69		602,079	602,079	11.05		
	School district	1,437.06	1,437.06		7.52	7.52		588,769	588,769	10.81		
	Government of State	1,437.06	1,437.06		2.80	2.80		219,223	219,223	4.02		
	Government of county	1,437.06	1,437.06		4.15	4.15		324,919	324,919	5.96		
154	KALAMAZOO				35.65	35.65		2,404,728	2,404,728	46.47		
	Government of city				26.34	26.34		1,776,733	1,776,733	34.33		
	City corporation	1,303.48	1,303.48		12.00	12.00		809,446	809,446	15.64		
	School district	1,303.48	1,303.48		14.34	14.34		967,287	967,287	18.69		
	Government of State	1,303.48	1,303.48		3.12	3.12		210,436	210,446	4.07		
	Government of county	1,303.48	1,303.48		6.19	6.19		417,539	417,539	8.07		
122	LANSING				23.26	23.26		2,879,756	2,879,756	44.83		
	Government of city				18.34	18.34		2,270,656	2,270,656	35.34		
	City corporation	1,927.04	1,927.04		[2] 9.39	[2] 9.39		1,162,639	1,162,639	18.10		
	School district	1,927.04	1,927.04		8.95	8.95		1,108,017	1,108,017	17.25		
	Government of State	1,927.04	1,927.04		2.63	2.63		325,596	325,596	5.07		
	Government of county	1,927.04	1,927.04		2.29	2.29		283,504	283,504	4.41		
200	MUSKEGON				34.45	34.45		1,813,868	1,813,868	44.55		
	Government of city				25.35	25.35		1,334,781	1,334,781	32.78		
	City corporation	1,292.97	1,292.97		14.09	14.09		741,976	741,976	18.22		
	School district	1,292.97	1,292.97		11.26	11.26		592,805	592,805	14.56		
	Government of State	1,292.97	1,292.97		2.52	2.52		132,670	132,670	3.26		
	Government of county	1,292.97	1,292.97		6.58	6.58		346,417	346,417	8.51		
203	PONTIAC				47.61	47.61		2,100,414	2,100,414	52.47		
	Government of city				36.90	36.90		1,627,920	1,627,920	40.66		
	City corporation	1,101.99	1,101.99		18.85	18.85		831,607	831,607	20.77		
	School district	1,101.99	1,101.99		18.05	18.05		796,313	796,313	19.89		
	Government of State	1,101.99	1,101.99		3.27	3.27		144,263	144,263	3.60		
	Government of county	1,101.99	1,101.99		7.44	7.44		328,231	328,231	8.20		
111	SAGINAW				33.91	33.91		2,931,969	2,931,969	42.39		
	Government of city				24.34	24.34		2,104,555	2,104,555	30.43		
	City corporation	1,250.03	1,250.03		12.39	12.39		1,071,294	1,071,294	15.49		
	School district	1,250.03	1,250.03		[2] 11.95	[2] 11.95		1,033,261	1,033,261	14.94		
	Government of State	1,250.03	1,250.03		2.70	2.70		233,441	233,441	3.37		
	Government of county	1,250.03	1,250.03		6.87	6.87		593,973	593,973	8.59		
	MINNESOTA											
71	DULUTH				42.43	21.70		5,520,121	5,520,121	51.94		
	Government of city				31.05	15.88		4,039,864	4,039,864	38.01		
	City corporation	1,224.07	2,393.63		[2] 14.59	[2] 7.46		1,897,683	1,897,683	17.85		
	School district	1,224.07	2,393.63		[2] 16.46	[2] 8.42		2,142,181	2,142,181	20.15		
	Government of State	1,224.07	2,393.63		[2] 4.93	[2] 2.52		641,478	641,478	6.04		
	Government of county	1,224.07	2,393.63		[2] 6.45	[2] 3.30		838,779	838,779	7.89		

[2] Average rate.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections. the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	MINNESOTA—Continued												
16	MINNEAPOLIS				$55.32	$24.93		$20,961,731	$20,961,731	$51.24			
	Government of city				49.33	22.23		18,691,243	18,691,243	45.69			
	City corporation	$926.13	$2,055.72		[2] 43.85	[2] 19.76		16,616,288	16,616,288	40.61			
	County	926.13	2,055.72		[2] 5.48	[2] 2.47		2,074,955	2,074,955	5.07			
	Government of State	926.13	2,055.72		[2] 5.99	[2] 2.70		2,270,488	2,270,488	5.55			
30	ST. PAUL				47.22	23.28		11,463,399	11,463,399	47.39			
	Government of city	1,003.62	2,035.92		[2] 32.77	[2] 16.15		7,954,734	7,954,734	32.89			
	Government of State	1,003.62	2,035.92		[2] 5.25	[2] 2.59		1,275,055	1,275,055	5.27			
	Government of county	1,003.62	2,035.92		[2] 9.20	[2] 4.54		2,233.610	2,233.610	9.23			
	MISSOURI												
	KANSAS CITY				29.72	27.49		14,935,891	14,935,891	43.09			
19	Government of city				28.42	26.19		14,229,637	14,229,637	41.05			
	City corporation	1,300.78	1,567.21		[2] 13.12	[2] 10.89		5,917,575	5,917,575	17.07			
	County	1,567.44	1,567.44		4.30	4.30		2,336,070	2,336,070	6.74			
	School district	1,567.44	1,567.44		11.00	11.00		5,975,992	5,975,992	17.24			
	Government of State	1,567.44	1,567.44		1.30	1.30		706,254	706,254	2.04			
	ST. JOSEPH				34.05	24.70		2,490,159	2,490,159	31.85			
96	Government of city				24.80	17.36		1,722,102	1,722,102	22.02			
	City corporation	888.11	1,268.73		[2] 13.05	[2] 9.13		906,112	906,112	11.59			
	School district	888.11	1,268.73		11.75	8.23		815,990	815,990	10.43			
	Government of State	1,061.87	1,336.98		1.30	1.03		107,943	107,943	1.38			
	Government of county	1,061.87	1,336.98		7.95	6.31		660,114	660,114	8.44			
6	ST. LOUIS				23.02	15.80		25,096,079	25,096,079	31.48			
	Government of city				21.72	14.91		23,678,892	23,678,892	29.70			
	City corporation	1,367.33	1,991.72		[2] 13.52	[2] 9.28		14,740,418	14,740,418	18.49			
	School district	1,367.33	1,991.72		8.20	5.63		8,938,474	8,938,474	11.21			
	Government of State	1,367.33	1,991.72		1.30	0.89		1,417,187	1,417,187	1.78			

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198	SPRINGFIELD				25.30	17.71	$2.00	965,226	951,534	23.21			$13,692
	Government of city				20.00	14.00	2.00	765,893	752,201	18.35			13,692
	City corporation	917.32	1,310.45		9.50	6.65	2.00	370,987	357,295	8.71			13,692
	School district	917.32	1,310.45		10.50	7.35		394,906	394,906	9.63			
	Government of State	917.32	1,310.45		1.00	0.70		37,610	37,610	0.92			
	Government of county	917.32	1,310.45		4.30	3.01		161,723	161,723	3.94			
	MONTANA												
188	BUTTE				63.70	19.50	4.00	1,286,682	1,242,682	29.41			44,000
	Government of city				36.10	11.06	2.00	726,528	704,528	16.67			22,000
	City corporation	461.84	1,507.91		23.50	7.20	2.00	480,626	458,626	10.85			22,000
	School district	461.84	1,507.91		12.60	3.86		245,902	245,902	5.82			
	Government of State	461.84	1,507.91		4.60	1.40		89,286	89,286	2.11			
	Government of county	461.84	1,507.91		23.00	7.04	2.00	470,868	448,868	10.62			22,000
	NEBRASKA												
132	LINCOLN				24.49	24.49	2.00	2,264,549	2,250,549	38.54			14,000
	Government of city				20.85	20.85	2.00	1,937,429	1,923,429	32.94			14,000
	City corporation	1,664.95	1,664.95		6.75	6.75	2.00	670,290	656,290	11.24			14,000
	School district	1,538.91	1,538.91		13.10	13.10		1,177,271	1,177,271	20.16			
	Sanitary district	1,538.91	1,538.91		1.00	1.00		89,868	89,868	1.54			
	Government of State	1,538.91	1,538.91		2.00	2.00		179,736	179,736	3.08			
	Government of county	1,538.91	1,538.91		1.64	1.64		147,384	147,384	2.52			
34	OMAHA				26.56	24.39		8,649,008	8,649,008	42.32			
	Government of city				21.26	19.52		6,920,129	6,920,129	33.86			
	City corporation	1,596.05	1,738.15		9.76	8.96		3,183,748	3,183,748	15.58			
	School district	1,589.68	1,731.79		11.50	10.56		3,736,381	3,736,381	18.28			
	Government of State	1,596.05	1,738.15		2.00	1.84		652,407	652,407	3.19			
	Government of county	1,596.05	1,738.15		3.30	3.03		1,076,472	1,076,472	5.27			
	NEW HAMPSHIRE												
92	MANCHESTER				23.50	23.50	5.00	2,949,823	2,597,782	31.92	$130,463	$1.60	221,578
	Government of city	1,347.79	1,347.79	$212.61	19.40	19.40	3.00	2,393,730	2,127,931	26.15	130,463	1.60	135,336
	Government of State	1,408.13	1,408.13		2.24	2.24	2.00	342,368	256,126	3.15			86,242
	Government of county	1,408.13	1,408.13		1.86	1.86		213,725	213,725	2.63			
	NEW JERSEY												
153	ATLANTIC CITY				29.60	29.60	1.00	5,196,818	5,164,052	98.65	23,016	0.44	9,750
	Government of city	3,320.42	3,320.42	58.62	21.73	21.73	1.00	3,805,968	3,784,710	72.30	11,508	0.22	9,750
	Government of State	3,348.85	3,348.85		3.42	3.42		598,628	598,628	11.44			
	Government of county	3,348.85	3,348.85	58.62	4.45	4.45		792,222	780,714	14.91	11,508	0.22	
91	BAYONNE				31.29	31.29	1.00	3,978,391	3,968,553	47.02	9,462	0.11	376
	Government of city	1,502.52	1,502.52	14.95	20.59	20.59	1.00	2,616,071	2,610,964	30.94	4,731	0.06	376
	Government of State	1,491.00	1,491.00		4.07	4.07		516,627	516,627	6.12			
	Government of county	1,491.00	1,491.00	14.95	6.63	6.63		845,693	840,962	9.96	4,731	0.06	

[2] Average rate.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	NEW JERSEY—Continued												
58	CAMDEN				$27.50	$27.50	$1.00	$4,096,768	$4,026,669	$32.43	$42,364	$0.34	$27,735
	Government of city	$1,166.26	$1,166.26	$45.50	19.85	19.85	1.00	2,929,143	2,880,226	23.20	21,182	0.17	27,735
	Government of State	1,207.85	1,207.85		3.72	3.72		557,187	557,187	4.49			
	Government of county	1,207.85	1,207.85	45.50	3.93	3.93		610,438	589,256	4.75	21,182	0.17	
138	EAST ORANGE				30.13	30.13	1.00	2,536,351	2,511,307	44.37	12,766	0.23	12,278
	Government of city	1,465.12	1,465.12	30.07	20.98	20.98	1.00	1,758,248	1,739,587	30.73	6,383	0.11	12,278
	Government of State	1,489.77	1,489.77		3.92	3.92		330,713	330,713	5.84			
	Government of county	1,489.77	1,489.77	30.07	5.23	5.23		447,390	441,007	7.79	6,383	0.11	
72	ELIZABETH				30.72	30.72	1.00	3,349,164	3,309,946	31.84	16,984	0.16	22,234
	Government of city	1,032.49	1,032.49	21.79	23.19	23.19	1.00	2,519,152	2,488,426	23.94	8,492	0.08	22,234
	Government of State	1,048.58	1,048.58		4.01	4.01		437,502	437,502	4.21			
	Government of county	1,048.58	1,048.58	21.79	3.52	3.52		392,510	384,018	3.69	8,492	0.08	
114	HOBOKEN				44.76	44.76	1.00	4,202,753	4,171,719	61.20	28,580	0.42	2,454
	Government of city	1,361.37	1,361.37	55.90	[2] 34.01	[2] 34.01	1.00	3,172,822	3,156,078	46.30	14,290	0.21	2,454
	Government of State	1,385.72	1,385.72		4.07	4.07		384,375	384,375	5.64			
	Government of county	1,385.72	1,385.72	55.90	6.68	6.68		645,556	631,266	9.26	14,290	0.21	
23	JERSEY CITY				37.39	37.39	1.00	18,045,068	17,925,160	58.00	110,736	0.36	9,172
	Government of city				33.32	33.32	1.00	16,071,342	15,951,434	51.62	110,736	0.36	9,172
	City corporation	1,543.51	1,543.51	47.78	26.64	26.64	1.00	12,775,540	12,711,000	41.13	55,368	0.18	9,172
	County	1,569.02	1,569.02	47.78	6.68	6.68		3,295,802	3,240,434	10.49	55,368	0.18	
	Government of State	1,569.02	1,569.02		4.07	4.07		1,973,726	1,973,726	6.39			
15	NEWARK				37.60	37.60	1.00	22,164,906	21,865,105	49.84	199,264	0.45	100,537
	Government of city				33.67	33.67	1.00	19,847,762	19,547,961	44.56	199,264	0.45	100,537
	City corporation	1,319.75	1,319.75	60.56	28.44	28.44	1.00	16,671,319	16,471,150	37.55	99,632	0.23	100,537
	County	1,341.01	1,341.01	60.56	5.23	5.23		3,176,443	3,076,811	7.01	99,632	0.23	
	Government of State	1,341.01	1,341.01		3.93	3.93		2,317,144	2,317,144	5.28			

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222	NEW BRUNSWICK				45.55	45.55		1,375,395	1,363,621	37.78	11,774	0.33	
	Government of city	825.99	825.99	43.50	33.11	33.11		992,812	986,925	27.35	5,887	0.16	
	Government of State	839.06	839.06		4.04	4.04		122,440	122,440	3.39			
	Government of county	839.06	839.06	43.50	8.40	8.40		260,143	254,256	7.04	5,887	0.16	
229	ORANGE				36.75	36.75		1,179,667	1,172,989	33.87	6,678	0.19	
	Government of city	918.00	918.00	25.71	27.58	27.58		879,626	876,287	25.30	3,339	0.10	
	Government of State	934.62	934.62		3.94	3.94		127,438	127,438	3.68			
	Government of county	934.62	934.62	25.71	5.23	5.23		172,603	169,264	4.89	3,339	0.10	
116	PASSAIC				31.86	31.86	1.00	2,562,337	2,523,996	37.61	33,582	0.50	4,759
	Government of city	1,177.52	1,177.52	66.72	24.34	24.34	1.00	1,945,189	1,923,639	28.66	16,791	0.25	4,759
	Government of State	1,189.96	1,189.96		3.84	3.84		306,370	306,370	4.57			
	Government of county	1,189.96	1,189.96	66.72	3.68	3.68		310,778	293,987	4.38	16,791	0.25	
52	PATERSON				29.86	29.86	1.00	4,863,166	4,802,410	34.41	48,908	0.35	11,848
	Government of city	1,144.26	1,144.26	46.72	22.34	22.34	1.00	3,604,160	3,567,858	25.56	24,454	0.18	11,848
	Government of State	1,178.01	1,178.01		3.84	3.84		631,671	631,671	4.53			
	Government of county	1,173.30	1,173.30	46.72	3.68	3.68		627,335	602,881	4.32	24,454	0.18	
176	PERTH AMBOY				45.61	45.61	1.00	1,730,159	1,720,779	38.10	8,380	0.18	1,000
	Government of city	832.28	832.28	24.74	33.17	33.17	1.00	1,252,147	1,246,957	27.61	4,190	0.09	1,000
	Government of State	843.39	843.39		4.04	4.04		154,010	154,010	3.41			
	Government of county	843.39	843.39	24.74	8.40	8.40		324,002	319,812	7.08	4,190	0.09	
56	TRENTON				32.67	32.67	1.00	4,596,374	4,519,326	35.48	47,788	0.38	29,260
	Government of city	1,081.64	1,081.64	50.02	23.65	23.65	1.00	3,311,888	3,258,734	25.58	23,894	0.19	29,260
	Government of State	1,097.54	1,097.54		4.09	4.09		571,817	571,817	4.49			
	Government of county	1,097.54	1,097.54	50.02	4.93	4.93		712,669	688,775	5.41	23,894	0.19	
193	WEST HOBOKEN				37.68	37.68	1.00	1,142,219	1,116,161	26.73	24,366	0.58	1,692
	Government of city	704.83	704.83	77.80	26.94	26.94	1.00	806,603	792,728	18.98	12,183	0.29	1,692
	Government of State	720.65	720.65		4.06	4.06		122,323	122,323	2.93			
	Government of county	720.65	720.65	77.80	6.68	6.68		213,293	201,110	4.82	12,183	0.29	
	NEW YORK												
61	ALBANY				35.63	32.81		4,779,711	4,668,684	39.78	111,027	0.95	
	Government of city				29.02	26.72		3,938,883	3,827,856	32.61	111,027	0.95	
	City corporation	1,125.91	1,222.80	94.59	27.71	25.51		3,772,111	3,661,084	31.19	111,027	0.95	
	Supervisors' fund	1,082.99	1,176.15		1.31	1.21		166,772	166,772	1.42			
	Government of State	1,082.99	1,176.15		2.55	2.35		324,459	324,459	2.76			
	Government of county	1,082.99	1,176.15		4.06	3.74		516,369	516,369	4.40			
231	AMSTERDAM				47.37	34.24		1,141,041	1,123,448	32.72	17,593	0.51	
	Government of city				33.84	24.46		816,838	799,245	23.28	17,593	0.51	
	City corporation	687.83	951.24	51.24	[2] 14.09	[2] 10.19		350,484	332,891	9.70	17,593	0.51	
	School district	687.83	951.24		19.70	14.24		465,258	465,258	13.55			
	Supervisors' fund	697.78	965.09		0.05	0.03		1,096	1,096	0.03			
	Government of State	697.78	965.09		3.17	2.29		75,864	75,864	2.21			
	Government of county	697.78	965.09		10.36	7.49		248,339	248,339	7.23			

[2] Average rate

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	NEW YORK—Continued												
221	AUBURN				$38.91	$31.68		$1,059,287	$1,051,190	$28.67	$8,097	$0.22	
	Government of city	$745.57	$877.14	$22.08	[2] 28.22	[2] 23.98		779,418	771,321	21.04	8,097	0.22	
	Government of State	713.97	991.63		6.64	4.78		173,855	173,855	4.74			
	Government of county	713.97	991.63		4.05	2.92		106,014	106,014	2.89			
100	BINGHAMTON				38.74	32.54		2,716,365	2,716,365	37.00			
	Government of city	955.91	1,137.99		[2] 30.57	[2] 25.68		2,145,218	2,145,218	29.22			
	Government of State	952.21	1,133.58		2.47	2.07		172,399	172,399	2.35			
	Government of county	952.21	1,133.58		5.70	4.79		398,748	398,748	5.43			
12	Buffalo				33.02	33.02		23,918,124	23,853,699	44.80	64,425	0.12	
	Government of city				30.65	30.65		22,204,484	22,140,059	41.58	64,425	0.12	
	City corporation	1,356.86	1,356.86	12.10	26.84	26.84		19,454,857	19,390,432	36.42	64,425	0.12	
	County	1,356.86	1,356.86		3.81	3.81		2,749,627	2,749,627	5.16			
	Government of State	1,356.86	1,356.86		2.37	2.37		1,713,640	1,713,640	3.22			
161	ELMIRA				37.00	33.30		1,614,470	1,604,135	33.17	10,335	0.21	
	Government of city	897.68	997.42	21.37	[2] 28.18	[2] 25.36		1,233,431	1,223,096	25.29	10,335	0.21	
	Government of State	893.32	992.58		2.69	2.42		116,116	116,116	2.40			
	Government of county	893.32	992.58		6.13	5.52		264,923	264,923	5.48			
197	JAMESTOWN				46.29	29.64		1,352,128	1,336,667	32.59	15,461	0.38	
	Government of city				38.00	24.01		1,085,947	1,070,486	26.10	15,461	0.38	
	City corporation	683.60	1,085.08	37.70	[2] 15.65	[2] 9.86		454,340	438,879	10.70	15,461	0.38	
	School district	683.60	1,085.08		21.35	13.45		598,508	598,508	14.59			
	Supervisors' fund	783.23	1,151.82		1.00	0.70		33,099	33,099	0.81			
	Government of State	783.23	1,151.82		2.83	1.92		90,740	90,740	2.21			
	Government of county	783.23	1,151.82		5.46	3.71		175,441	175,441	4.28			

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172	MOUNT VERNON				28.08	22.25		2,346,508	2,346,508	50.82			
	Government of city				23.88	19.10		2,000,937	2,000,937	43.34			
	City corporation	1,815.08	2,268.85		11.38	9.10		953,389	953,389	20.65			
	School district	1,815.08	2,268.85		12.50	10.00		1,047,548	1,047,548	22.69			
	Government of State	1,780.60	2,374.13		1.31	0.98		107,826	107,826	2.33			
	Government of county	1,780.60	2,374.13		2.89	2.17		237,745	237,745	5.15			
245	NEWBURGH				28.23	24.82		757,653	757,653	24.22			
	Government of city	881.11	979.01		22.39	20.15		617,365	617,365	19.73			
	Government of State	768.72	960.89		1.45	1.16		34,763	34,763	1.11			
	Government of county	768.72	960.89		4.39	3.51		105,525	105,525	3.37			
212	NEW ROCHELLE				29.79	26.53		2,561,256	2,560,918	65.90	338	0.01	
	Government of city	2,233.33	2,481.74	0.87	25.87	23.28		2,245,521	2,245,183	57.78	338	0.01	
	Government of State	2,073.79	2,498.63		1.42	1.18		114,771	114,771	2.95			
	Government of county	2,073.79	2,498.63		2.50	2.07		200,964	200,964	5.17			
1	NEW YORK				26.74	26.74		305,182,201	295,803,053	49.90	9,379,148	1.58	
	Government of city	1,865.98	1,865.98	158.23	[2] 25.60	[2] 25.60		292,586,577	283,207,429	47.78	9,379,148	1.58	
	Government of State	1,865.98	1,865.98		1.14	1.14		12,595,624	12,595,624	2.12			
133	NIAGARA FALLS				24.35	23.97		2,670,977	2,641,436	45.48	29,541	0.51	
	Government of city	1,896.01	1,896.01	50.86	16.96	16.96		1,897,232	1,867,691	32.16	29,541	0.51	
	Government of State	1,803.50	1,898.38		2.32	2.20		243,111	243,111	4.18			
	Government of county	1,803.50	1,898.38		5.07	4.81		530,634	530,634	9.14			
218	POUGHKEEPSIE				32.97	26.05		1,130,422	1,110,760	29.58	19.662	0.52	
	Government of city	910.48	1,138.10	52.37	26.46	21.17		924,355	904,693	24.10	19,662	0.52	
	Government of State	843.66	1,124.88		1.81	1.36		57,332	57,332	1.53			
	Government of county	843.66	1,124.88		4.70	3.52		148,735	148,735	3.96			
21	ROCHESTER				34.09	28.98		13,029,265	12,930,406	40.55	98,859	0.31	
	Government of city				31.74	26.98		12,131,267	12,032,408	37.73	98,859	0.31	
	City corporation	1,187.68	1,397.50	31.00	[2] 28.42	[2] 24.16		10,864,223	10,765,364	33.76	98,859	0.31	
	County	1,197.49	1,409.03		3.32	2.82		1,267,044	1,267,044	3.97			
	Government of State	1,197.49	1,409.03		2.35	2.00		897,998	897,998	2.82			
80	SCHENECTADY				53.32	35.72		4,149,695	4,141,098	41.93	8,597	0.09	
	Government of city	786.68	1,174.14	8.70	[2] 43.80	[2] 29.35		3,412,239	3,403,642	34.46	8,597	0.09	
	Government of State	784.55	1,170.97		3.13	2.09		242,176	242,176	2.45			
	Government of county	784.55	1,170.97		6.39	4.28		495,280	495,280	5.01			
37	SYRACUSE				34.18	27.35		7,290,468	7,290,468	39.51			
	Government of city				26.31	21.05		5,611,115	5,611,115	30.41			
	City corporation	1,155.65	1,444.56		25.68	20.55		5,476,748	5,476,748	29.68			
	Supervisors' fund	1,155.75	1,444.69		0.63	0.50		134,367	134,367	0.73			
	Government of State	1,155.75	1,444.69		2.35	1.88		502,034	502,034	2.72			
	Government of county	1,155.75	1,444.69		5.52	4.42		1,177,319	1,177,319	6.38			

[2] Average rate.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	NEW YORK—Continued												
103	TROY				$55.85	$50.28		$3,019,875	$2,980,108	$41.38	$39,767	$0.55	
	Government of city				47.07	42.37		2,439,954	2,400,187	33.33	39,767	0.55	
	City corporation	$904.99	$1,005.55	$53.35	[2] 33.22	[2] 29.90		2,203,271	2,164,855	30.06	38,416	0.53	
	Lansingburg school district	[3]	[3]	[3]	12.01	10.81		114,750	113,399	[3]	1,351	[3]	
	Supervisors' fund	916.67	1,018.52		1.84	1.66		121,933	121,933	1.69			
	Government of State	916.67	1,018.52		2.17	1.96		143,523	143,523	1.99			
	Government of county	916.67	1,018.52		6.61	5.95		436,398	436,398	6.06			
73	UTICA				33.03	25.52		3,598,814	3,598,814	34.79			
	Government of city				26.40	20.35		2,871,090	2,871,090	27.75			
	City corporation	1,050.76	1,363.96		[2] 25.14	[2] 19.37		2,733,124	2,733,124	26.42			
	Supervisors' fund	1,061.44	1,360.21		1.26	0.98		137,966	137,966	1.33			
	Government of State	1,061.44	1,360.21		0.94	0.73		103,247	103,247	1.00			
	Government of county	1,061.44	1,360.21		5.69	4.44		624,477	624,477	6.04			
239	WATERTOWN				25.67	23.62		1,086,061	1,086,061	33.02			
	Government of city	1,273.96	1,384.74		18.97	17.45		794,806	794,806	24.17			
	Government of State	1,321.52	1,436.43		1.18	1.09		51,501	51,501	1.56			
	Government of county	1,321.52	1,436.43		5.52	5.08		239,754	239,754	7.29			
69	YONKERS				30.47	26.70		6,031,874	6,031,874	56.10			
	Government of city	1,845.38	2,096.50		26.52	23.34		5,261,057	5,261,057	48.93			
	Government of State	1,811.99	2,131.07		1.42	1.21		277,466	277,466	2.58			
	Government of county	1,811.99	2,131.07		2.53	2.15		493,351	493,351	4.59			
	NORTH CAROLINA												
157	CHARLOTTE				14.80	12.27	$3.00	1,269,650	1,251,755	25.02			$17,895
	Government of city	1,690.21	2,037.97		7.60	6.30	1.00	648,758	642,793	12.85			5,965
	Government of county	1,690.21	2,037.97		7.20	5.97	2.00	620,892	608,962	12.17			11,930

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183	GREENSBORO				15.30	15.30	3.00	743,411	732,941	16.84				10,470
	Government of city	1,100.62	1,100.62		10.70	10.70	1.00	516,070	512,580	11.78				3,490
	Government of county	1,100.62	1,100.62		4.60	4.60	2.00	227,341	220,361	5.06				6,980
227	WILMINGTON				20.61	20.39	5.00	923,822	898,588	25.44				25,234
	Government of city				15.88	15.71	4.05	712,760	692,362	19.60				20,398
	City corporation	1,234.17	1,247.89		9.50	9.40	2.00	424,158	414,196	11.72				9,962
	School district	1,234.17	1,247.89		6.38	6.31	2.05	288,602	278,166	7.87				10,436
	Government of county	1,234.17	1,247.89		4.73	4.68	0.95	211,062	206,226	5.84				4,836
145	WINSTON-SALEM				12.50	12.50	3.00	1,446,142	1,424,884	25.96				21,258
	Government of city	2,076.90	2,076.90		8.00	8.00	1.00	919,012	911,926	16.61				7,086
	Government of county	2,076.90	2,076.90		4.50	4.50	2.00	527,130	512,958	9.35				14,172
	OHIO													
33	AKRON				25.20	19.74		7,983,502	7,983,502	38.30				
	Government of city				20.85	16.33		6,605,397	6,605,397	31.69				
	City corporation	1,519.93	1,939.82		10.42	8.16		3,301,114	3,301,114	15.84				
	School district	1,519.93	1,939.82		10.43	8.17		3,304,283	3,304,283	15.85				
	Government of State	1,519.93	1,939.82		0.30	0.24		95,042	95,042	0.45				
	Government of county	1,519.93	1,939.82		4.05	3.17		1,283,063	1,283,063	6.16				
78	CANTON				25.73	21.30		3,899,193	3,899,193	39.29				
	Government of city				21.91	18.14		3,319,823	3,319,823	33.45				
	City corporation	1,526.83	1,844.31		10.16	8.41		1,539,290	1,539,290	15.51				
	School district	1,526.83	1,844.31		11.75	9.73		1,780,533	1,780,533	17.94				
	Government of State	1,526.83	1,844.31		0.30	0.25		45,460	45,460	0.46				
	Government of county	1,526.83	1,844.31		3.30	2.73		500,065	500,065	5.04				
	Government of township	1,526.83	1,844.31		[2] 0.22	[2] 0.18		33,845	33,845	0.34				
17	CINCINNATI				21.78	21.78		16,822,262	16,822,262	41.39				
	Government of city				21.48	21.48		16,590,550	16,590,550	40.82				
	City corporation	1,900.58	1,900.58		10.15	10.15		7,839,576	7,839,576	19.29				
	County	1,900.58	1,900.58		4.06	4.06		3,135,830	3,135,830	7.72				
	School district	1,900.58	1,900.58		7.27	7.27		5,615,144	5,615,144	13.82				
	Government of State	1,900.58	1,900.58		0.30	0.30		231,712	231,712	0.57				
5	CLEVELAND				24.20	24.20		45,080,606	45,080,606	50.74				
	Government of city				23.90	23.90		44,521,753	44,521,753	50.11				
	City corporation	2,096.57	2,096.57		10.37	10.37		19,316,933	19,316,933	21.74				
	County	2,096.57	2,096.57		2.86	2.86		5,322,700	5,322,700	5.99				
	School district	2,096.57	2,096.57		10.67	10.67		19,882,120	19,882,120	22.38				
	Government of State	2,096.57	2,096.57		0.30	0.30		558,853	558,853	0.63				
27	COLUMBUS				25.90	25.90		10,483,123	10,483,123	40.15				
	Government of city				20.75	20.75		8,398,641	8,398,641	32.17				
	City corporation	1,550.29	1,550.29		8.57	8.57		3,468,740	3,468,740	13.29				
	School district	1,550.29	1,550.29		12.18	12.18		4,929,901	4,929,901	18.88				
	Government of State	1,550.29	1,550.29		0.30	0.30		121,426	121,426	0.46				
	Government of county	1,550.29	1,550.29		4.85	4.85		1,963,056	1,963,056	7.52				

[2] Average rate.

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

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	OHIO—Continued												
43	DAYTON				$28.20	$21.14		$6,645,994	$6,645,994	$40.15			
	Government of city				23.14	17.35		5,452,545	5,452,545	32.94			
	City corporation	$1,423.75	$1,898.34		12.63	9.47		2,975,145	2,975,145	17.97			
	School district	1,423.75	1,898.34		10.51	7.88		2,477,400	2,477,400	14.97			
	Government of State	1,423.75	1,898.34		0.30	0.22		70,702	70,702	0.43			
	Government of county	1,423.75	1,898.34		4.76	3.57		1,122,747	1,122,747	6.78			
195	HAMILTON				24.00	18.00		1,474,618	1,474,618	35.57			
	Government of city				19.95	14.96		1,225,776	1,225,776	29.57			
	City corporation	1,482.04	1,976.05		11.58	8.68		711,503	711,503	17.16			
	School district	1,482.04	1,976.05		8.37	6.28		514,273	514,273	12.40			
	Government of State	1,482.04	1,976.05		0.30	0.23		18,433	18,433	0.44			
	Government of county	1,482.04	1,976.05		3.75	2.81		230,409	230,409	5.56			
155	LAKEWOOD				27.11	27.11		2,411,452	2,411,452	47.00			
	Government of city				23.95	23.95		2,130,595	2,130,595	41.53			
	City corporation	1,733.82	1,733.82		7.82	7.82		695,364	695,364	13.55			
	School district	1,733.82	1,733.82		16.13	16.13		1,435,231	1,435,231	27.98			
	Government of State	1,733.82	1,733.82		0.30	0.30		26,686	26,686	0.52			
	Government of county	1,733.82	1,733.82		2.86	2.86		254,171	254,171	4.95			
180	LIMA				24.60	14.76		1,275,186	1,275,186	28.49			
	Government of city				18.37	11.02		952,243	952,243	21.27			
	City corporation	1,158.18	1,930.31		6.68	4.01		346,270	346,270	7.74			
	School district	1,158.18	1,930.31		11.69	7.01		605,973	605,973	13.54			
	Government of State	1,158.18	1,930.31		0.30	0.18		15,551	15,551	0.35			
	Government of county	1,158.18	1,930.31		5.93	3.56		307,392	307,392	6.87			

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201	LORAIN				26.40	16.30		1,547,995	1,547,995	38.20			
	Government of city				22.73	14.04		1,332,912	1,332,912	32.89			
	City corporation	1,446.79	2,342.29		11.28	6.97		661,317	661,317	16.32			
	School district	1,446.79	2,342.29		11.45	7.07		671,595	671,595	16.57			
	Government of State	1,446.79	2,342.29		0.30	0.18		17,590	17,590	0.43			
	Government of county	1,446.79	2,342.29		2.97	1.83		174,055	174,055	4.29			
	Government of township	1,446.79	2,342.29		0.40	0.25		23,438	23,438	0.58			
216	PORTSMOUTH				20.00	14.99		1,065,415	1,065,415	28.30			
	Government of city				13.95	10.46		743,127	743,127	19.74			
	City corporation	1,414.97	1,886.63		5.50	4.12		292,989	292,989	7.78			
	School district	1,414.97	1,886.63		8.45	6.34		450,138	450,138	11.96			
	Government of State	1,414.97	1,886.63		0.30	0.22		15,981	15,981	0.42			
	Government of county	1,414.97	1,886.63		5.75	4.31		306,307	306,307	8.14			
117	SPRINGFIELD				18.60	18.60		1,719,545	1,719,545	26.11			
	Government of city				14.90	14.90		1,377,451	1,377,451	20.92			
	City corporation	1,403.75	1,403.75		7.25	7.25		670,231	670,231	10.18			
	School district	1,403.75	1,403.75		7.65	7.65		707,220	707,220	10.74			
	Government of State	1,403.75	1,403.75		0.30	0.30		27,734	27,734	0.42			
	Government of county	1,403.75	1,403.75		3.35	3.35		309,698	309,698	4.70			
	Government of township	1,403.75	1,403.75		0.05	0.05		4,662	4,662	0.07			
26	TOLEDO				21.39	18.19		10,035,319	10,035,319	37.26			
	Government of city				18.19	15.46		8,534,137	8,534,137	31.69			
	City corporation	1,741.75	2,049.12		8.91	7.57		4,178,834	4,178,834	15.52			
	School districts	1,741.75	2,049.12		9.28	7.89		4,355,303	4,355,303	16.17			
	Government of State	1,741.75	2,049.12		0.30	0.26		140,736	140,736	0.52			
	Government of county	1,741.75	2,049.12		2.90	2.47		1,360,446	1,360,446	5.05			
46	YOUNGSTOWN				19.40	16.42		6,470,093	6,470,093	43.01			
	Government of city				15.92	13.48		5,309,412	5,309,412	35.29			
	City corporation	2,217.20	2,617.99		5.40	4.58		1,802,490	1,802,490	11.98			
	School district	2,217.20	2,617.99		10.05	8.51		3,352,152	3,352,152	22.28			
	Park district	2,207.74	2,606.28		0.47	0.39		154,770	154,770	1.03			
	Government of State	2,217.20	2,617.99		0.30	0.25		100,064	100,064	0.67			
	Government of county	2,217.20	2,617.99		3.00	2.54		1,000,642	1,000,642	6.65			
	Government of township	2,214.86	2,615.07		0.18	0.15		59,975	59,975	0.40			
	OKLAHOMA												
244	MUSKOGEE				44.58	27.79		1,275,967	1,275,967	40.75			
	Government of city				33.73	21.03		965,433	965,433	30.83			
	City corporation	914.05	1,466.60		16.12	10.05		461,423	461,423	14.74			
	School district	914.05	1,466.60		17.61	10.98		504,010	504,010	16.10			
	Government of State	914.05	1,466.60		0.50	0.31		14,310	14,310	0.46			
	Government of county	914.05	1,466.60		10.35	6.45		296,224	296,224	9.46			
77	OKLAHOMA CITY				39.40	24.36		4,414,974	4,414,974	44.26			
	Government of city				30.20	18.67		3,384,066	3,384,066	33.92			
	City corporation	1,123.25	1,817.29		14.90	9.21		1,669,622	1,669,622	16.74			
	School district	1,123.25	1,817.29		15.30	9.46		1,714,444	1,714,444	17.18			
	Government of State	1,123.25	1,817.29		0.50	0.31		56,028	56,028	0.56			
	Government of county	1,123.25	1,817.29		8.70	5.38		974,880	974,880	9.77			

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	OKLAHOMA—Continued												
82	TULSA				$50.20	$30.99		$4,481,856	$4,481,856	$45.83			
	Government of city				40.50	25.00		3,615,840	3,615,840	36.98			
	City corporation	$913.00	$1,479.46		22.60	13.95		2,017,728	2,017,728	20.63			
	School district	913.00	1,479.46		17.90	11.05		1,598,112	1,598,112	16.34			
	Government of State	913.00	1,479.46		0.50	0.31		44,640	44,640	0.46			
	Government of county	913.00	1,479.46		9.20	5.68		821,376	821,376	8.40			
	OREGON												
24	PORTLAND				45.20	27.84		13,375,824	13,375,824	48.95			
	Government of city				27.70	17.06		8,197,131	8,197,131	30.00			
	City corporation	1,082.96	1,757.98		15.00	9.24		4,438,880	4,438,880	16.24			
	School district	1,082.96	1,757.98		10.60	6.53		3,136,808	3,136,808	11.48			
	Port of Portland	1,082.96	1,757.98		2.10	1.29		621,443	621,443	2.27			
	Government of State	1,082.96	1,757.98		9.40	5.79		2,781,698	2,781,698	10.18			
	Government of county	1,082.96	1,757.98		8.10	4.99		2,396,995	2,396,995	8.77			
	PENNSYLVANIA												
89	ALLENTOWN				25.27	13.34	$4.00	1,988,639	1,889,920	21.64			$98,719
	Government of city				22.00	11.00	4.00	1,663,723	1,577,604	18.06			86,119
	City corporation	830.57	1,660.74		10.00	5.00	1.00	746,399	725,329	8.30			21,070
	School district	813.28	1,626.13		12.00	6.00	3.00	917,324	852,275	9.76			65,049
	Government of county	1,094.82	1,527.18		[2] 3.27	[2] 2.34	(6)	324,916	312,316	3.58			12,600
120	ALTOONA				26.34	19.38		1,482,343	1,459,281	22.64			23,062
	Government of city				19.50	15.60		1,181,365	1,181,365	18.33			
	City corporation	939.88	1,174.85		7.50	6.00		454,371	454,371	7.05			
	School district	939.88	1,174.85		12.00	9.60		726,994	726,994	11.28			
	Government of county	630.04	1,141.88		[2] 6.84	[2] 3.78	(7)	300,978	277,916	4.31			23,062

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131	BETHLEHEM				28.01	24.17		1,771,876	1,633,356	27.39			138,520
	Government of city				23.50	21.15		1,525,555	1,406,399	23.59			119,156
	City corporation	1,009.11	1,121.23		11.00	9.90	(8)	712,110	661,883	11.10			50,227
	School district	998.88	1,109.87		12.50	11.25	(9)	813,445	744,516	12.49			68,929
	Government of county	843.52	1,259.05		[2] 4.51	[2] 3.02	(10)	246,321	226,957	3.81			19,364
118	CHESTER				22.00	17.22	3.00	1,373,911	1,278,257	19.76			95,654
	Government of city				18.00	14.40	3.00	1,166,000	1,081,161	16.71			84,839
	City corporation	928.40	1,160.50		8.00	6.40		480,516	480,516	7.43			
	School district	928.40	1,160.50		10.00	8.00	3.00	685,484	600,645	9.28			84,839
	Government of county	761.61	1,079.22		4.00	2.82	(11)	207,911	197,096	3.05			10,815
223	EASTON				31.70	17.62	1.00	1,141,425	1,105,017	30.94			36,408
	Government of city				27.00	14.85	1.00	976,921	956,281	26.77			20,640
	City corporation	991.54	1,802.80		12.00	6.60	1.00	445,654	425,014	11.90			20,640
	School district	991.54	1,802.80		15.00	8.25		531,267	531,267	14.87			
	Government of county	886.79	1,503.56		[2] 4.70	[2] 2.77	(12)	164,504	148,736	4.16			15,768
66	ERIE				32.60	24.70	2.50	3,654,452	3,504,134	31.13			150,318
	Government of city				26.20	19.65	2.50	3,121,101	3,011,280	26.75			109,821
	City corporation	1,021.00	1,361.33		12.20	9.15	(13)	1,465,771	1,402,200	12.46			63,571
	School district	1,021.00	1,361.33		14.00	10.50	2.50	1,655,330	1,609,080	14.29			46,250
	Government of county	683.81	866.36		[2] 6.40	[2] 5.05	(14)	533,351	492,854	4.38			40,497
93	HARRISBURG				35.60	21.44	1.00	2,531,053	2,466,689	30.40			64,364
	Government of city				30.00	18.00	1.00	2,068,776	2,024,776	24.96			44,000
	City corporation	831.92	1,386.53		13.00	7.80		877,403	877,403	10.81			
	School district	831.92	1,386.53		17.00	10.20	1.00	1,191,373	1,147,373	14.14			44,000
	Government of county	973.21	1,583.59		[2] 5.60	[2] 3.44	(15)	462,277	441,913	5.45			20,364
228	HAZLETON				34.48	22.39	5.00	901,670	795,134	22.89			106,536
	Government of city				29.00	18.85	5.00	749,459	651,788	18.76			97,671
	City corporation	647.11	995.56		10.00	6.50	(16)	242,544	224,788	6.47			17,756
	School district	646.97	995.33		19.00	12.35	5.00	506,915	427,000	12.29			79,915
	Government of county	753.42	1,165.62		[2] 5.48	[2] 3.54	(17)	152,211	143,346	4.13			8,865
106	JOHNSTOWN				32.71	25.30	4.50	2,472,264	2,184,413	31.22			287,851
	Government of city				26.75	21.40	4.50	2,045,376	1,795,791	25.67			249,585
	City corporation	959.50	1,199.38		13.25	10.60	(18)	986,445	889,504	12.71			96,941
	School district	959.50	1,199.38		13.50	10.80	4.50	1,058,931	906,287	12.95			152,644
	Government of county	932.22	1,423.72		[2] 5.96	[2] 3.90	(19)	426,888	388,622	5.55			38,266

[2] Average rate.
[6] Occupation taxes levied on a valuation of $4,200,000, at the rate of $3 per $1,000.
[7] Occupation taxes levied on a valuation of $3,074,922, at the rate of $7.50 per $1,000.
[8] $14,134 levied on polls at $1 each and $36,093 levied on occupations valued at $3,281,200, at the rate of $11 per $1,000.
[9] $28,458 levied on polls at $2 each and $40,471 levied on occupations valued at $3,237,650, at the rate of $12.50 per $1,000.
[10] Occupation taxes levied on a valuation of $3,183,735 in Northampton County, at the rate of $5 per $1,000; and $1,148,180 in Lehigh County, at the rate of $3 per $1,000.
[11] Occupation taxes levied on a valuation of $2,703,850, at the rate of $4 per $1,000.
[12] Occupation taxes levied on a valuation of $3,153,505, at the rate of $5 per $1,000.
[13] Occupation taxes levied on a valuation of $5,210,700, at the rate of $12.20 per $1,000.
[14] Occupation taxes levied on a valuation of $5,785,330, at the rate of $7 per $1,000.
[15] Occupation taxes levied on a valuation of $3,394,080, at the rate of $6 per $1,000.
[16] Occupation taxes levied on a valuation of $1,775,586, at the rate of $10 per $1,000.
[17] Occupation taxes levied on a valuation of $1,528,418, at the rate of $5.80 per $1,000.
[18] $17,954 levied on polls at $1 each and $78,987 levied on occupations valued at $5,961,315, at the rate of $13.25 per $1,000.
[19] Occupation taxes levied on a valuation of $6,377,700, at the rate of $6 per $1,000.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	PENNSYLVANIA—Continued												
144	LANCASTER				$27.60	$18.18	$1.00	$979,237	$929,828	$16.93			$49,409
	Government of city				25.00	16.66	1.00	836,076	810,527	14.76			25,549
	City corporation	$590.24	$885.35		11.00	7.33		356,632	356,632	6.49			
	School district	590.24	885.35		14.00	9.33	1.00	479,444	453,895	8.26			25,549
	Government of county	836.79	1,424.25		[2] 2.60	[2] 1.52	[20]	143,161	119,301	2.17			23,860
164	MCKEESPORT				30.63	18.65	1.00	1,347,374	1,294,262	26.82			53,112
	Government of city				25.00	15.00	1.00	1,003,498	979,491	20.30			24,007
	City corporation	811.93	1,353.22		10.00	6.00		391,796	391,796	8.12			
	School district	811.93	1,353.22		15.00	9.00	1.00	611,702	587,695	12.18			24,007
	Government of county	1,158.74	1,788.11		[2] 5.63	[2] 3.65	[21]	343,876	314,771	6.52			29,105
165	NEW CASTLE				37.60	19.11	3.00	1,288,467	1,162,488	24.19			125,979
	Government of city				32.00	16.00	3.00	1,061,324	953,545	19.84			107,779
	City corporation	620.05	1,240.10		12.00	6.00	[22]	393,979	357,579	7.44			36,400
	School district	620.05	1,240.10		20.00	10.00	3.00	667,345	595,966	12.40			71,379
	Government of county	776.77	1,397.10		[2] 5.60	[2] 3.11	[23]	227,143	208,943	4.35			18,200
234	NORRISTOWN				29.34	10.16		702,228	599,904	17.69			102,324
	Government of city				26.50	8.84		604,518	506,152	14.92			98,366
	City corporation	563.09	1,689.00		12.50	4.17	[24]	263,486	238,751	7.04			24,735
	School district	563.09	1,689.00		14.00	4.67	[25]	341,032	267,401	7.88			73,631
	Government of county	972.53	2,099.07		[2] 2.84	[2] 1.32	[26]	97,710	93,752	2.76			3,958
3	PHILADELPHIA				23.92	23.92	0.50	73,325,811	73,245,811	38.09			80,000
	Government of city				23.92	23.92	0.50	73,325,811	73,245,811	38.09			80,000
	City corporation	1,779.49	1,779.49		[2] 14.06	[2] 14.06	0.50	48,183,496	48,103,496	25.02			80,000
	School district	1,368.45	1,368.45		9.50	9.50		24,996,862	24,996,862	13.00			
	Poor districts	[3]	[3]		[2] 0.36	[2] 0.36		145,453	145,453	[3]			

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10	PITTSBURGH				32.84	31.08		32,086,503	31,744,995	51.17			341,508
	Government of city				32.84	31.08		32,086,503	31,744,995	51.17			341,508
	City corporation	1,497.28	1,576.09		[2] 16.59	[2] 15.76		15,407,885	15,407,885	24.84			
	County	1,919.12	2,072.57		4.75	4.40	[27]	5,996,673	5,655,165	9.11			341,508
	School district	1,497.28	1,576.09		11.50	10.92		10,681,945	10,681,945	17.22			
68	READING				25.50	20.13	1.50	2,812,007	2,686,263	24.22			125,744
	Government of city				21.50	17.20	1.50	2,306,273	2,209,651	19.92			96,622
	City corporation	938.75	1,173.44		11.50	9.20		1,197,417	1,197,417	10.79			
	School district	912.60	1,140.76		10.00	8.00	1.50	1,108,856	1,012,234	9.13			96,622
	Government of county	1,074.25	1,467.62		4.00	2.93	[28]	505,734	476,612	4.30			29,122
51	SCRANTON				36.55	19.49	6.00	4,888,276	4,604,492	32.74			283,784
	Government of city				32.11	16.06	6.00	4,311,529	4,055,815	28.84			255,714
	City corporation	1,028.85	2,057.70		[2] 16.11	[2] 8.06	1.00	2,397,215	2,331,426	16.58			65,789
	School district	766.33	1,532.67		16.00	8.00	5.00	1,914,314	1,724,389	12.26			189,925
	Government of county	879.15	1,136.11		[2] 4.44	[2] 3.43	[29]	576,747	548,677	3.90			28,070
99	WILKES-BARRE				30.43	19.15	4.00	2,906,321	2,668,584	34.99			237,737
	Government of city				25.00	15.60	4.00	2,312,809	2,097,193	27.50			215,616
	City corporation	1,115.09	1,715.64		12.00	7.80	[30]	1,085,094	1,020,418	13.38			64,676
	School district	1,086.17	1,810.28		13.00	7.80	4.00	1,227,715	1,076,775	14.12			150,940
	Government of county	1,378.70	2,111.32		[2] 5.43	[2] 3.55	[31]	593,512	571,391	7.49			22,121
192	WILLIAMSPORT				38.57	26.27	3.18	1,108,629	1,018,845	24.40			89,784
	Government of city				31.00	21.68	3.18	909,168	840,087	20.12			69,081
	City corporation	723.02	1,033.73		13.00	9.09	1.18	419,776	392,533	9.40			27,243
	School district	595.38	851.51		18.00	12.59	2.00	489,392	447,554	10.72			41,838
	Government of county	565.09	932.66		[2] 7.57	[2] 4.59	[32]	199,461	178,758	4.28			20,703
160	YORK				29.61	19.25		1,082,342	1,026,551	21.16			55,791
	Government of city				23.50	15.66		874,280	828,983	17.09			45,297
	City corporation	727.25	1,090.87		9.50	6.33	[33]	353,433	335,121	6.91			18,312
	School district	727.25	1,090.87		14.00	9.33	[34]	520,847	493,862	10.18			26,985
	Government of county	666.87	1,135.11		[2] 6.11	[2] 3.59	[35]	208,062	197,568	4.07			10,494

[2] Average rate.
[3] Per capita not computed; population not known.
[20] Poll tax levied at the rate of 50 cents for single men and women and 25 cents for married men and women.
[21] Occupation taxes levied on a valuation of $4,850,800, at the rate of $6 per $1,000.
[22] Occupation taxes levied on a valuation of $3,033,310, at the rate of $12 per $1,000.
[23] Occupation taxes levied on a valuation of $3,033,310, at the rate of $6 per $1,000.
[24] Occupation taxes levied on a valuation of $1,978,800, at the rate of $12.50 per $1,000.
[25] $45,928 levied on polls at $2.50 each and $27,703 levied on occupations valued at $1,978,800, at the rate of $14 per $1,000.
[26] Occupation taxes levied on a valuation of $1,978,800, at the rate of $2 per $1,000.
[27] Occupation taxes levied on a valuation of $71,896,400, at the rate of $4.75 per $1,000.
[28] Occupation taxes levied on a valuation of $7,280,375, at the rate of $4 per $1,000.
[29] Occupation taxes levied on a valuation of $6,237,827, at the rate of $4.50 per $1,000.
[30] Occupation taxes levied on a valuation of $5,389,666, at the rate of $12 per $1,000.
[31] Occupation taxes levied on a valuation of $3,813,920, at the rate of $5.80 per $1,000.
[32] Occupation taxes levied on a valuation of $2,179,300, at the rate of $9.50 per $1,000.
[33] Occupation taxes levied on a valuation of $1,927,530, at the rate of $9.50 per $1,000.
[34] Occupation taxes levied on a valuation of $1,927,530, at the rate of $14 per $1,000.
[35] Occupation taxes levied on a valuation of $1,499,078, at the rate of $7 per $1,000.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	RHODE ISLAND												
243	NEWPORT				$15.43	$15.43	$1.00	$1,252,503	$1,244,003	$39.65			$8,500
	Government of city	$2,569.84	$2,569.84		[2] 14.23	[2] 14.23	1.00	1,155,763	1,147,263	36.57			8,500
	Government of State	2,569.84	2,569.84		1.20	1.20		96,740	96,740	3.08			
113	PAWTUCKET				18.19	18.19	1.00	2,202,822	2,177,287	31.65			25,535
	Government of city	1,739.77	1,739.77		[2] 16.99	[2] 16.99	1.00	2,059,189	2,033,654	29.56			25,535
	Government of State	1,739.77	1,739.77		1.20	1.20		143,633	143,633	2.09			
29	PROVIDENCE				18.50	18.50	1.00	9,974,942	9,836,569	40.64			138,373
	Government of city	2,197.02	2,197.02		[2] 17.30	[2] 17.30	1.00	9,336,831	9,198,458	38.00			138,373
	Government of State	2,197.02	2,197.02		1.20	1.20		638,111	638,111	2.64			
174	WOONSOCKET				19.08	19.08	1.00	1,341,106	1,323,218	29.13			17,888
	Government of city	1,526.21	1,526.21		[2] 17.88	[2] 17.88	1.00	1,257,900	1,240,012	27.29			17,888
	Government of State	1,526.21	1,526.21		1.20	1.20		83,206	83,206	1.83			
	SOUTH CAROLINA												
104	CHARLESTON				84.00	36.13	1.00	2,170,260	2,160,709	30.33			9,551
	Government of city				59.50	25.59	1.00	1,521,038	1,511,487	21.22			9,551
	City corporation	356.56	829.21		45.50	19.57		1,155,843	1,155,843	16.22			
	School district	356.56	829.21		14.00	6.02	1.00	365,195	355,644	4.99			9,551
	Government of State	371.94	864.98		6.00	2.58		158,993	158,993	2.23			
	Government of county	371.94	864.98		18.50	7.96		490,229	490,229	6.88			
203	COLUMBIA				72.50	18.12	2.00	1,360,339	1,345,372	33.90			14,967
	Government of city				49.00	12.25	2.00	924,253	909,286	22.91			14,967
	City corporation	467.57	1,870.27		26.00	6.50	1.00	488,900	482,478	12.16			6,422
	School district	467.57	1,870.27		23.00	5.75	1.00	435,353	426,808	10.75			8,545
	Government of State	467.57	1,870.27		6.00	1.50		111,341	111,341	2.81			
	Government of county	467.57	1,870.27		17.50	4.37		324,745	324,745	8.18			

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	TENNESSEE												
130	CHATTANOOGA				25.00	25.00		2,278,422	2,278,422	37.97			
	Government of city	1,518.92	1,518.92		13.00	13.00		1,184,779	1,184,779	19.74			
	Government of State	1,518.92	1,518.92		3.00	3.00		273,411	273,411	4.56			
	Government of county	1,518.92	1,518.92		9.00	9.00	([5])	820,232	820,232	13.67			([5])
88	KNOXVILLE				29.60	28.86	3.00	2,939,580	2,904,480	32.99			35,100
	Government of city	1,097.86	1,142.13		19.00	18.26	1.00	1,839,636	1,836,536	20.86			3,100
	Government of State	1,144.31	1,144.31		3.00	3.00		302,248	302,248	3.43			
	Government of county	1,144.31	1,144.31		7.60	7.60	2.00	797,696	765,696	8.70			32,000
42	MEMPHIS				33.60	31.21	2.00	6,969,204	6,904,204	40.60			65,000
	Government of city	1,191.11	1,344.27		21.00	18.61		4,253,951	4,253,951	25.01			
	Government of State	1,236.79	1,236.79		3.00	3.00		631,013	631,013	3.71			
	Government of county	1,236.79	1,236.79		9.60	9.60	2.00	2,084,240	2,019,240	11.87			65,000
59	NASHVILLE				27.00	24.87	2.00	3,623,576	3,587,576	29.26			36,000
	Government of city	1,055.64	1,218.12		16.00	13.87		2,071,211	2,071,211	16.89			
	Government of State	1,124.14	1,124.14		3.00	3.00		413,554	413,554	3.37			
	Government of county	1,124.14	1,124.14		8.00	8.00	2.00	1,138,811	1,102,811	8.99			36,000
	TEXAS												
220	AUSTIN				37.40	23.93		1,282,295	1,282,295	34.96			
	Government of city				23.50	16.15		895,491	895,491	24.41			
	City corporation	1,038.86	1,511.28		17.50	12.03		666,840	666,840	18.18			
	School district	1,038.86	1,511.28		6.00	4.12		228,651	228,651	6.23			
	Government of State	758.60	1,354.64		7.50	4.20	([5])	208,707	208,707	5.69			([5])
	Government of county	758.60	1,354.64		6.40	3.58	([5])	178,097	178,097	4.86			([5])
173	BEAUMONT				39.73	28.86	2.75	1,652,227	1,629,710	35.51			22,517
	Government of city	978.42	1,223.02		22.53	18.03	1.00	1,017,560	1,011,798	22.04			5,762
	Government of State	782.73	1,242.43		7.50	4.72	1.50	283,799	269,438	5.87			14,361
	Government of county	782.73	1,242.43		9.70	6.11	0.25	350,868	348,474	7.59			2,394
40	DALLAS				40.90	11.74	1.75	6,408,440	6,345,202	36.53			63,238
	Government of city	1,083.92	3,111.38		24.00	8.36		4,518,532	4,518,532	26.01			
	Government of State	622.28	3,111.38		7.50	1.50	1.50	864,856	810,652	4.67			54,204
	Government of county	622.28	3,111.38		9.40	1.88	0.25	1,025,052	1,016,018	5.85			9,034
85	EL PASO				34.96	21.46	1.75	3,114,749	3,096,979	33.27			17,770
	Government of city	1,084.29	1,548.98		[2] 18.06	[2] 12.64		1,822,429	1,822,429	19.58			
	Government of State	810.41	1,551.88		7.50	3.91	1.50	580,803	565,571	6.07			15,232
	Government of county	810.41	1,551.88		9.40	4.91	0.25	711,517	708,979	7.62			2,538
50	FORT WORTH				40.00	25.74	1.75	5,081,838	5,013,588	35.39			68,250
	Government of city	928.89	1,374.77		23.00	15.54		3,026,882	3,026,882	21.36			
	Government of State	824.86	1,374.77		7.50	4.50	1.50	934,988	876,488	6.19			58,500
	Government of county	824.86	1,374.77		9.50	5.70	0.25	1,119,968	1,110,218	7.84			9,750

[2] Average rate.

[5] Not reported.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	TEXAS—Continued												
171	GALVESTON				$37.20	$20.15		$1,857,333	$1,857,333	$39.94			
	Government of city	$1,189.13	$1,981.88		18.70	11.22		1,034,040	1,034,040	22.24			
	Government of State	957.00	1,983.88		7.50	3.62	(5)	333,767	333,767	7.18			(5)
	Government of county	957.00	1,983.88		11.00	5.31		489,526	489,526	10.53			
45	HOUSTON				42.94	19.45	$1.50	7,671,885	7,638,870	49.23			$33,015
	Government of city				26.05	13.03		5,139,603	5,139,603	33.12			
	City corporation	1,271.49	2,542.99		18.25	9.13		3,600,682	3,600,682	23.20			
	School district	1,271.49	2,542.99		7.80	3.90		1,538,921	1,538,921	9.92			
	Government of State	953.62	2,509.53		7.50	2.85	1.50	1,142,814	1,109,799	7.15			33,015
	Government of county	953.62	2,509.53		9.39	3.57		1,389,468	1,389,468	8.95			
39	SAN ANTONIO				35.97	24.37	1.50	5,920,944	5,859,192	32.40			61,752
	Government of city				22.27	16.70		4,009,064	4,009,064	22.17			
	City corporation	995.72	1,327.63		[2] 16.27	[2] 12.20		2,928,716	2,928,716	16.20			
	School district	995.72	1,327.63		6.00	4.50		1,080,348	1,080,348	5.97			
	Government of State	746.79	1,333.55		7.50	4.20	1.50	1,074,596	1,012,844	5.60			61,752
	Government of county	746.79	1,333.55		6.20	3.47		837,284	837,284	4.63			
199	WACO				34.00	23.48	1.75	1,594,560	1,567,339	38.27			27,221
	Government of city	1,222.65	1,630.20		20.50	15.38		1,026,532	1,026,532	25.06			
	Government of State	978.12	1,630.20		7.50	4.50	1.50	323,780	300,448	7.34			23,332
	Government of county	978.12	1,630.20		6.00	3.60	0.25	244,248	240,359	5.87			3,889
159	WICHITA FALLS				48.50	22.18	1.75	1,557,546	1,537,059	31.34			20,487
	Government of city				33.00	15.98		1,107,936	1,107,936	22.59			
	City corporation	705.51	1,411.02		15.50	7.75		536,404	536,404	10.93			
	School district	705.51	1,411.02		10.00	5.00		346,067	346,067	7.06			
	Water improvement district	612.86	1,425.26		7.50	3.23		225,465	225,465	4.60			

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	Government of State	564.41	1,411.02		7.50	3.00	1.50	225,200	207,640	4.23			17,560
	Government of county	564.41	1,411.02		8.00	3.20	0.25	224,410	221,483	4.52			2,927
	UTAH												
226	OGDEN				33.34	33.34		1,294,796	1,294,796	36.59			
	Government of city				20.30	20.30		788,373	788,373	22.28			
	City corporation	1,097.34	1,097.34		10.00	10.00		388,361	388,361	10.97			
	School district	1,097.34	1,097.34		10.30	10.30		400,012	400,012	11.30			
	Government of State	1,097.34	1,097.34		7.40	7.40		287,387	287,387	8.12			
	Government of county	1,097.34	1,097.34		5.64	5.64		219,036	219,036	6.19			
57	SALT LAKE CITY				31.80	31.80		5,828,830	5,828,830	46.17			
	Government of city				19.40	19.40		3,555,953	3,555,953	28.17			
	City corporation	1,451.96	1,451.96		11.30	11.30		2,071,251	2,071,251	16.41			
	School district	1,451.96	1,451.96		8.10	8.10		1,484,702	1,484,702	11.76			
	Government of State	1,451.96	1,451.96		7.40	7.40		1,356,395	1,356,395	10.74			
	Government of county	1,451.96	1,451.96		5.00	5.00		916,482	916,482	7.26			
	VIRGINIA												
247	LYNCHBURG				17.08	14.28	2.50	970,078	932,550	30.80			37,528
	Government of city	1,746.51	2,099.67		[2] 13.26	[2] 11.03	1.50	718,816	701,219	23.16			17,597
	Government of State	1,997.74	2,350.91		[2] 3.82	[2] 3.25	1.00	251,262	231,331	7.64			19,931
224	NEWPORT NEWS				21.96	16.04	1.50	1,000,315	977,791	27.47			22,524
	Government of city	1,246.10	1,706.95		[2] 18.74	[2] 13.68	0.50	838,927	831,419	23.36			7,508
	Government of State	1,278.19	1,739.04		[2] 3.22	[2] 2.36	1.00	161,388	146,372	4.11			15,016
44	NORFOLK				22.98	15.93	1.50	4,807,537	4,719,064	29.66			88,473
	Government of city	1,287.72	1,860.06		[2] 19.96	[2] 13.82	0.50	4,117,642	4,088,151	25.70			29,491
	Government of State	1,311.46	1,883.80		[2] 3.02	[2] 2.11	1.00	689,895	630,913	3.96			58,982
232	PETERSBURG				18.23	14.87	2.50	828,119	793,284	23.37			34,835
	Government of city	1,272.57	1,562.62		[2] 14.62	[2] 11.91	1.00	645,349	631,415	18.60			13,934
	Government of State	1,320.24	1,610.29		[2] 3.61	[2] 2.96	1.50	182,770	161,869	4.77			20,901
136	PORTSMOUTH				20.73	12.75	1.50	903,891	882,186	15.38			21,705
	Government of city	740.92	1,204.74		[2] 18.07	[2] 11.11	0.50	775,024	767,789	13.39			7,235
	Government of State	750.58	1,214.39		[2] 2.66	[2] 1.64	1.00	128,867	114,397	1.99			14,470
38	RICHMOND				18.79	14.31	2.50	5,733,688	5,504,438	30.37			229,250
	Government of city	1,605.09	2,111.57		[2] 15.30	[2] 11.63	1.50	4,588,806	4,451,256	24.56			137,550
	Government of State	1,665.19	2,171.67		[2] 3.49	[2] 2.68	1.00	1,144,882	1,053,182	5.81			91,700
142	ROANOKE				20.34	7.76	2.50	1,420,977	1,343,407	24.20			77,570
	Government of city	1,178.70	3,106.95		[2] 17.21	[2] 6.53	1.00	1,156,710	1,125,682	20.28			31,028
	Government of State	1,254.70	3,182.95		[2] 3.13	[2] 1.23	1.50	264,267	217,725	3.92			46,542

[2] Average rate.

[3] Not reported.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	WASHINGTON												
22	SEATTLE				$73.19	$36.54		$17,517,064	$17,517,064	$55.55			
	Government of city				60.79	30.35		14,549,225	14,549,225	46.14			
	City corporation	$759.06	$1,520.50		[2] 27.79	[2] 13.87		6,651,773	6,651,773	21.10			
	County	759.06	1,520.50		[2] 14.34	[2] 7.16		3,431,333	3,431,333	10.88			
	School district	759.06	1,520.50		17.16	8.57		4,107,106	4,107,106	13.02			
	Port of Seattle	759.06	1,520.50		1.50	0.75		359,013	359,013	1.14			
	Government of State	759.06	1,520.50		12.40	6.19		2,967,839	2,967,839	9.41			
71	SPOKANE				59.77	29.88		4,993,275	4,993,275	47.75			
	Government of city				33.62	16.81		2,808,687	2,808,687	26.86			
	City corporation	798.87	1,597.75		18.62	9.31		1,555,577	1,555,577	14.88			
	School district	798.87	1,597.75		15.00	7.50		1,253,110	1,253,110	11.98			
	Government of State	798.87	1,597.75		13.63	6.81		1,138,659	1,138,659	10.89			
	Government of county	798.87	1,597.75		12.52	6.26		1,045,929	1,045,929	10.00			
75	TACOMA				75.02	34.51		4,493,373	4,493,373	44.17			
	Government of city				40.18	18.48		2,406,597	2,406,597	23.66			
	City corporation	588.77	1,279.94		[2] 24.68	[2] 11.35		1,478,205	1,478,205	14.53			
	School district	588.77	1,279.94		14.00	6.44		838,548	838,548	8.24			
	Park district	588.77	1,279.94		1.50	0.69		89,844	89,844	0.88			
	Government of State	588.77	1,279.94		13.02	5.99		779,969	779,969	7.67			
	Government of county	588.77	1,279.94		21.82	10.04		1,306,807	1,306,807	12.84			

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	WEST VIRGINIA												
181	CHARLESTON				18.60	18.60	$4.00	1,864,763	1,816,471	40.60			$48,292
	Government of city				12.50	12.50	2.00	1,244,892	1,220,746	27.28			24,146
	City corporation	2,182.78	2,182.78		5.70	5.70	2.00	580,806	556,660	12.44			24,146
	School district	2,182.78	2,182.78		6.80	6.80		664,086	664,086	14.84			
	Government of State	2,182.78	2,182.78		1.50	1.50	1.00	158,563	146,490	3.27			12,073
	Government of county	2,182.78	2,182.78		4.60	4.60	1.00	461,308	449,235	10.04			12,073
137	HUNTINGTON				19.90	19.90		2,262,132	2,262,132	39.67			
	Government of city				15.40	15.40		1,750,595	1,750,595	30.70			
	City corporation	1,993.39	1,993.39		4.70	4.70	(5)	534,272	534,272	9.37			(5)
	School district	1,993.39	1,993.39		10.70	10.70		1,216,323	1,216,323	21.33			
	Government of State	1,993.39	1,993.39		1.50	1.50	(5)	170,512	170,512	2.99			(5)
	Government of county	1,993.39	1,993.39		3.00	3.00	(5)	341,025	341,025	5.98			(5)
140	WHEELING				20.13	20.13	3.00	2,304,448	2,262,478	40.25			41,970
	Government of city				13.63	13.63	1.00	1,546,034	1,532,044	27.26			13,990
	City corporation	1,999.26	1,999.26		[2] 6.56	[2] 6.56	1.00	751,693	737,703	13.12			13,990
	School district	1,999.26	1,999.26		[2] 7.07	[2] 7.07		794,341	794,341	14.13			
	Government of State	1,999.26	1,999.26		1.50	1.50	2.00	196,542	168,562	3.00			27,980
	Government of county	1,999.26	1,999.26		5.00	5.00		561,872	561,872	10.00			
	WISCONSIN												
237	GREEN BAY				28.01	25.33		1,394,509	1,394,509	42.13			
	Government of city	1,504.83	1,664.20		[2] 21.24	[2] 19.20		1,057,740	1,057,740	31.96			
	Government of State	1,501.91	1,661.28		[2] 1.14	[2] 1.03		56,589	56,589	1.71			
	Government of county	1,501.91	1,661.28		[2] 5.63	[2] 5.10		280,180	280,180	8.46			
169	KENOSHA				30.60	22.88		1,865,017	1,865,017	39.97			
	Government of city	1,306.29	1,747.14		[2] 24.70	[2] 18.46		1,505,283	1,505,283	32.26			
	Government of State	1,306.29	1,747.14		[2] 1.24	[2] 0.93		75,439	75,439	1.62			
	Government of county	1,306.29	1,747.14		[2] 4.66	[2] 3.49		284,295	284,295	6.09			
246	LA CROSSE				29.92	26.96		1,266,382	1,266,382	41.63			
	Government of city	1,390.87	1,544.24		[2] 23.43	[2] 21.11		991,537	991,537	32.59			
	Government of State	1,390.87	1,544.24		[2] 1.18	[2] 1.07		50,130	50,130	1.65			
	Government of county	1,390.87	1,544.24		[2] 5.31	[2] 4.78		224,715	224,715	7.39			

[2] Average rate.

[5] Not reported.

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TABLE 25.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 470. For a text discussion of this table, see p. 54]

City number	CITY AND DIVISION OF GOVERNMENT	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
		Assessed valuation	Estimated true value		Assessed valuation	Estimated true value			Total	Per capita	Total	Per capita	
	WISCONSIN—Continued												
186	MADISON				$26.41	$23.01		$2,439,844	$2,439,844	$57.38			
	Government of city	$2,172.41	$2,493.51		[2] 22.19	[2] 19.34		2,049,924	2,049,924	48.21			
	Government of State	2,172.41	2,493.51		[2] 1.17	[2] 1.02		108,593	108,593	2.55			
	Government of county	2,172.41	2,493.51		[2] 3.05	[2] 2.65		281,327	281,327	6.62			
13	MILWAUKEE				28.95	24.13		21,541,795	21,541,795	44.45			
	Government of city				27.68	23.07		20,598,475	20,598,475	42.51			
	City corporation	1,536.98	1,843.66		[2] 23.23	[2] 19.36		17,299,835	17,299,835	35.70			
	County	1,530.49	1,837.17		[2] 4.45	[2] 3.71		3,298,640	3,298,640	6.81			
	Government of State	1,530.49	1,837.17		[2] 1.27	[2] 1.06		943,320	943,320	1.95			
236	OSHKOSH				26.91	22.92		1,220,486	1,220,486	36.76			
	Government of city	1,366.08	1,603.75		[2] 22.40	[2] 19.08		1,016,022	1,016,022	30.60			
	Government of State	1,366.08	1,603.75		[2] 3.33	[2] 2.84		151,147	151,147	4.55			
	Government of county	1,366.08	1,603.75		[2] 1.18	[2] 1.00		53,317	53,317	1.61			
122	RACINE				24.11	18.01		2,195,700	2,195,700	34.10			
	Government of city	1,414.42	1,893.82		[2] 18.65	[2] 13.93		1,698,689	1,698,689	26.38			
	Government of State	1,414.42	1,893.82		[2] 1.47	[2] 1.10		134,012	134,012	2.08			
	Government of county	1,414.42	1,893.82		[2] 3.99	[2] 2.98		362,999	362,999	5.64			

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241	SHEBOYGAN				31.81	25.69		1,267,718	1,267,718	39.32			
	Government of city	1,237.28	1,531.65		[2] 25.38	[2] 20.50		1,012,549	1,012,549	31.40			
	Government of State	1,230.25	1,524.62		[2] 1.35	[2] 1.09		53,758	53,758	1.67			
	Government of county	1,230.25	1,524.62		[2] 5.08	[2] 4.10		201,411	201,411	6.25			
207	SUPERIOR				33.84	24.11		1,855,173	1,855,173	46.76			
	Government of city	1,462.53	2,017.82		[2] 23.26	[2] 16.86		1,349,436	1,349,436	34.01			
	Government of State	1,205.18	1,760.47		[2] 1.54	[2] 1.06		73,686	73,686	1.86			
	Government of county	1,205.18	1,760.47		[2] 9.04	[2] 6.19		432,051	432,051	10.89			

[2] Average rate.

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SPECIAL TABLE

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TABLE 26.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS), METHOD OF ELECTION OF ALDERMEN AND COUNCILMEN, AND ANNUAL SALARIES: 1923

[This table is presented in two sections, the second section beginning on p. 564. For a text discussion of this table, see p. 71. Appointed officials are indicated by an asterisk (*) in the column headed "Term of office"; all others are elected]

City number	CITY	ALDERMEN AND COUNCILMEN								COMMISSIONERS			MAYOR		CITY CLERK	
		Members of single chamber or upper house				Members of lower house										
		Number	Term of office	Method of election	Salary	Number	Term of office	Method of election	Salary	Number	Term of office	Salary	Term of office	Salary	Term of office	Salary
	ALABAMA:															
35	Birmingham									5	4	[1] $5,000			*4	$3,000
124	Mobile									3	6	6,000			*(2)	2,700
177	Montgomery									3	4	[3] 3,600			*4	3,000
	ARKANSAS:															
105	Little Rock	18	2	By wards	$480								2	$5,000	2	2,400
	CALIFORNIA:															
125	Berkeley									[4] 5	[4] 4	[4] 1,800			*(2)	2,400
149	Fresno									[1] 3	4	[1] 5,000			*(2)	2,400
115	Long Beach									8	3	[7] 10			*(2)	4,200
9	Los Angeles	9	2	At large	2,400								2	8,000	*4	3,600
31	Oakland									5	4	[6] 3,600				
151	Pasadena									7	4	[7] 10			*(2)	2,580
107	Sacramento									10	2	300				
90	San Diego	5	2	At large	2,000								2	4,400	*(2)	3,000
11	San Francisco	18	4	At large	2,400								4	6,000		
191	San Jose									7	6	[7] 5			*(2)	2,160
178	Stockton									9	4	[7] 5			*(2)	3,600
	COLORADO:															
248	Colorado Springs	8	6	At large	(8)								6	(8)	*(2)	2,400
25	Denver	9	2	By wards	[13] 100								4	6,000	*4	2,500
184	Pueblo									3	4	2,700			*4	2,280
	CONNECTICUT:															
49	Bridgeport	24	2	By wards	(8)								2	6,000	2	4,000
53	Hartford	20	2	By wards	(8)								2	5,000	2	5,500
123	New Britain	30	2	By wards	(8)								2	2,500	2	3,000
41	New Haven	33	2	By wards	(8)								2	7,500	2	2,640
213	Stamford	9	2	8 by wards; 1 at large	300								2	1,500	2	4,500
81	Waterbury	15	2	At large	(10)								2	6,000	2	4,000
	DELAWARE:															
62	Wilmington	13	2	12 by wards; 1 at large	[11] 500								2	2,000	*2	2,520

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	DISTRICT OF COLUMBIA:																
14	Washington										3	3	5,000				
	FLORIDA:																
76	Jacksonville	18	2	11 by wards; 7 at large	240									4	5,000	2	4,000
233	Pensacola										3	3	3,600			*1	2,500
143	Tampa										5	4	[6] 1,200			*(2)	2,400
	GEORGIA:																
32	Atlanta	12	3	At large	[12] 300	24	2	At large	[12] $300					2	6,000	*4	3,300
148	Augusta	18	3	By wards	300									3	5,000	*3	2,400
238	Columbus										5	(13)	1,200				
139	Macon	12	2	By wards	300									2	3,000		
87	Savannah	12	2	At large	260									2	5,000		
	ILLINOIS:																
210	Aurora										5	4	[14] 3,000			*4	3,000
2	Chicago	50	2	By wards	5,000									4	18,000	4	8,000
141	Cicero	4	4	At large	240									4	2,000	4	2,000
225	Danville	14	2	By wards	2,500									2	2,500	2	1,800
166	Decatur										5	4	[14] 3,000			*4	2,280
108	East St. Louis										5	4	[14] 4,000			*4	1,800
194	Evanston	14	2	By wards	[7] 10									2	4,000	2	1,800
205	Joliet										5	4	[14] 3,500			*(2)	2,400
240	Moline	14	2	By wards	[7] 5									2	2,500	2	2,000
167	Oak Park	(15)	(15)	(15)	(15)									(15)	(15)	2	3,500
94	Peoria	18	2	By wards	500									2	6,000	2	2,600
219	Quincy	14	2	By wards	[7] 5									2	3,000	2	2,000
102	Rockford	16	2	By wards	[7] 10									2	3,750	2	3,000
217	Rock Island										5	4	[14] 2,000				
126	Springfield										5	4	[14] 3,500			*4	[16] 1,200
	INDIANA:																
190	East Chicago	10	4	7 by wards; 3 at large	200									4	4,000		
86	Evansville	12	4	8 by wards; 4 at large	400									4	5,000	4	2,400
84	Fort Wayne	16	4	11 by wards; 5 at large	400									4	5,000	4	2,400
112	Gary	15	4	10 by wards; 5 at large	400									4	7,000		
170	Hammond	18	4	13 by wards; 5 at large	200									4	4,000		
20	Indianapolis	9	4	At large	600									4	7,500	4	3,000
230	Kokomo	10	4	7 by wards; 3 at large	150									4	2,000	4	2,220
202	Muncie	13	4	9 by wards; 4 at large	200									4	3,000	4	2,000
98	South Bend	10	4	7 by wards; 3 at large	400									4	5,000		
110	Terre Haute	10	4	7 by wards; 3 at large	400									4	5,000	4	2,400
	IOWA:																
158	Cedar Rapids										5	2	[14] 2,500			*2	3,000
215	Council Bluffs	8	2	6 by wards; 2 at large	250									2	2,400	*2	2,100
129	Davenport	8	2	6 by wards; 2 at large	600									2	2,500	2	3,000
54	Des Moines										5	2	[14] 3,000			*2	2,820
208	Dubuque										5	3	(8)			*(2)	1,800
97	Sioux City										5	2	[14] 3,000			*2	2,100
211	Waterloo	6	2	4 by wards; 2 at large	250									2	3,600	(17)	(17)
	KANSAS:																
63	Kansas City										5	(18)	(19)			*2	1,500
152	Topeka										5	2	[14] 2,500			*2	1,800
95	Wichita										5	4	100			*(2)	2,400

See footnotes at end of this section, p. 563

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TABLE 26.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS), METHOD OF ELECTION OF ALDERMEN AND COUNCILMEN, AND ANNUAL SALARIES: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 564. For a text discussion of this table, see p. 71. Appointed officials are indicated by an asterisk (*) in the column headed "Term of office"; all others are elected]

City number	CITY	ALDERMEN AND COUNCILMEN								COMMISSIONERS			MAYOR		CITY CLERK	
		Members of single chamber or upper house				Members of lower house										
		Number	Term of office	Method of election	Salary	Number	Term of office	Method of election	Salary	Number	Term of office	Salary	Term of office	Salary	Term of office	Salary
	KENTUCKY:															
134	Covington									5	[20] 2	[20] $3,000			*(2)	$2,400
182	Lexington									5	[20] 2	[20] 3,000			*(2)	2,000
28	Louisville	12	2	At large	(8)	24	2	At large	(8)				4	$5,000		
	LOUISIANA:															
18	New Orleans									5	4	[21] 6,000				
146	Shreveport									5	4	[22] 3,600				
	MAINE:															
235	Lewiston	7	1	By wards	(8)								1	2,200	*1	1,800
101	Portland	9	1	By wards	(8)	27	1	By wards	(8)				1	4,000	*1	3,000
	MARYLAND:															
7	Baltimore	19	4	18 by wards; 1 at large	[23] $1,500								4	10,000		
	MASSACHUSETTS:															
8	Boston	9	3	By wards	1,500								4	10,000	*6	6,000
109	Brockton	7	2	By wards	(8)	21	2	By wards	(8)				2	4,000	*3	2,750
196	Brookline									5	1	[1] 1,500			1	3,300
67	Cambridge	15	1	11 by wards; 4 at large	500								2	5,000	*3	3,800
168	Chelsea	9	(24)	5 by wards; 4 at large	500								2	1,500	*2	2,500
204	Chicopee	17	(25)	7 by wards; 10 at large	(8)								2	2,000	3	1,380
187	Everett	7	1	At large	400	18	1	By wards	$200				1	3,000	*3	1,650
60	Fall River	27	2	18 by wards; 9 at large	400								2	6,000	*2	4,200
189	Fitchburg	11	*2	6 by wards; 5 at large	400								2	3,000	*3	2,400
135	Haverhill									5	2	[27] 1,800			*3	2,700
127	Holyoke	21	(26)	7 by wards; 14 at large	(8)								1	3,500	3	3,250
83	Lawrence									5	2	[1] 2,500			*(2)	2,750
64	Lowell	15	2	9 by wards; 6 at large	500								2	5,000	*2	2,800
74	Lynn	11	2	7 by wards; 4 at large	500								2	3,500	*3	3,200
156	Malden	27	1	7 by wards; 20 at large	(8)								1	2,000	*2	2,500
179	Medford	21	2	14 by wards; 7 at large	(8)								2	3,000	*2	2,900
55	New Bedford	6	2	At large	100	24	2	By wards	100				2	7,500	*3	3,800
162	Newton	21	(28)	7 by wards; 14 at large	(8)								2	3,000	*3	4,150

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175	Pittsfield	7	1	By wards	(8)	14	2	By wards	(8)				1	1,800	*3	2,000
150	Quincy	9	2	6 by wards; 3 at large	500								2	4,000	*(29)	2,500
185	Salem	11	2	6 by wards; 5 at large	500								2	3,000	*2	2,400
79	Somerville	21	2	14 by wards; 7 at large	(8)								2	4,000	*(2)	3,800
48	Springfield	8	2	By wards	(8)	18	2	16 by wards; 2 at large.	(8)				2	6,000	3	3,900
214	Taunton	9	2	At large	500								2	3,500	*3	2,800
242	Waltham	11	2	7 by wards; 4 at large	500								2	5,000	*1	2,500
36	Worcester	11	1	10 by wards; 1 at large	(8)	30	3	By wards	(8)				1	5,000	*3	3,400
	MICHIGAN:															
209	Battle Creek									5	2	[26] 300			*2	2,400
163	Bay City									5	2	500				
4	Detroit	9	2	At large	5,000								2	8,000	2	5,000
65	Flint	12	2	By wards	500								2	2,500	*1	3,600
47	Grand Rapids									7	2	[11] 1,200			*1	3,000
119	Hamtramck	5	2	At large	3,500								2	5,000	2	3,500
128	Highland Park									5	2	[1] 1,000			2	3,750
147	Jackson									5	2	[30] 500			*(2)	3,000
154	Kalamazoo									7	2	[31] 360				
122	Lansing	16	2	By wards	400								2	2,000	2	2,400
200	Muskegon									7	2	[32] 400			*2	1,600
203	Pontiac									7	3	300			*(2)	3,000
111	Saginaw									5	4	[14] 3,000				
	MINNESOTA:															
70	Duluth									5	4	4,000			*2	2,800
16	Minneapolis	26	4	By wards	1,800								2	6,000	*2	4,740
30	St. Paul									7	2	[14] 4,500			*2	3,000
	MISSOURI:															
19	Kansas City	16	4	At large	[7] 5	16	2	By wards	[7] 5				2	7,500	*2	3,600
96	St. Joseph	5	4	At large	300								2	3,600	*2	1,800
6	St. Louis	28	4	At large	[33] 1,800								4	10,000	*4	4,000
198	Springfield									5	4	[6] 1,800			*(2)	1,920
	MONTANA:															
188	Butte	16	2	By wards	360								2	4,000	*2	2,400
	NEBRASKA:															
132	Lincoln									5	2	[14] 2,000			(17)	(17)
34	Omaha									7	3	[14] 4,500			*3	3,600
	NEW HAMPSHIRE:															
92	Manchester	13	2	By wards	200								2	3,000	*2	3,000
	NEW JERSEY:															
153	Altantic City									5	4	[23] 4,500			*3	4,000
91	Bayonne									5	4	[35] 3,000			*4	4,500
58	Camden									5	4	[14] 4,500			*(2)	4,000
138	East Orange	10	2	By wards	500								2	4,000	*1	3,200
72	Elizabeth	12	2	By wards	1								2	4,000	*3	3,500
114	Hoboken									5	4	[14] 4,500			*(2)	6,000
23	Jersey City									5	4	[14] 7,500			*4	6,500
222	New Brunswick									5	4	[36] 2,250			*4	3,000
15	Newark									5	4	[35] 7,500			*4	7,000
229	Orange									5	4	[11] 1,500			*3	2,600

See footnotes at end of this section, p. 563

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TABLE 26.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS), METHOD OF ELECTION OF ALDERMEN AND COUNCILMEN, AND ANNUAL SALARIES: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 564. For a text discussion of this table, see p. 71. Appointed officials are indicated by an asterisk (*) in the column headed "Term of office"; all others are elected]

City number	CITY	ALDERMEN AND COUNCILMEN								COMMISSIONERS			MAYOR		CITY CLERK	
		Members of single chamber or upper house				Members of lower house										
		Number	Term of office	Method of election	Salary	Number	Term of office	Method of election	Salary	Number	Term of office	Salary	Term of office	Salary	Term of office	Salary
	NEW JERSEY—Continued.															
116	Passaic									5	4	[35] $3,000			*2	$4,000
52	Paterson	11	2	By wards	$500								2	$4,200	*3	2,200
176	Perth Amboy	7	2	6 by wards; 1 at large	500								2	3,000	*3	3,000
56	Trenton									5	4	[35] 4,500			*5	2,000
193	West Hoboken	6	2	By wards	500								2	1,000	3	3,000
	NEW YORK:															
61	Albany	20	2	19 by wards; 1 at large	[30] 750								2	6,500	*2	3,000
231	Amsterdam	8	2	By wards	300								2	2,000	*2	2,000
221	Auburn	5	4	At large	750								4	750	*(2)	2,700
100	Binghamton	14	2	13 by wards; 1 at large	[14] 500								2	5,500	*2	2,650
12	Buffalo									5	4	[1] 7,000			*(2)	3,600
161	Elmira	12	2	By wards	200								2	3,000	*2	3,000
197	Jamestown	12	2	By wards	300								2	2,500	2	1,900
172	Mount Vernon	5	(37)	At large	[38] 700								2	6,000	*2	2,500
212	New Rochelle	8	2	By wards	[14] 1,000								2	5,000	*2	3,000
1	New York	65	2	By districts	[39] 5,000								4	25,000	*6	10,000
245	Newburgh									4	4	750			*4	2,500
133	Niagara Falls									5	4	1,000			*(2)	3,300
218	Poughkeepsie	15	2	14 by wards; 1 at large	[26] 300								2	1,000	*2	2,500
21	Rochester	25	2	24 by wards; 1 at large	[30] 750								2	7,500	*2	3,300
80	Schenectady	15	2	14 by wards; 1 at large	[14] 500								2	6,000	*2	3,000
37	Syracuse	20	2	19 by wards; 1 at large	[30] 750								2	6,500	*2	3,200
103	Troy	18	2	17 by wards; 1 at large	[14] 500								2	4,000	*2	1,800
73	Utica	18	2	17 by wards; 1 at large	[30] 750								2	6,500	*2	3,600
239	Watertown									4	(10)	750			*(2)	1,650
69	Yonkers	11	2	By wards	[6] 1,500								2	6,500	*2	4,000
	NORTH CAROLINA:															
157	Charlotte									3	2	[30] 4,250			*2	2,100
183	Greensboro									7	2	[41] 200			*2	3,000
227	Wilmington									3	4	[14] 4,500			(45)	(45)
145	Winston-Salem	8	2	By wards	(8)								2	2,000		

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	OHIO:															
33	Akron	11	2	8 by wards; 3 at large	1,000							2	7,000	*2	2,100
78	Canton	14	2	10 by wards; 4 at large	[42] 350							2	4,000		
17	Cincinnati	32	4	26 by wards; 6 at large	1,150							4	10,000		
5	Cleveland	33	2	By wards	[11] 2,100							2	10,000	*2	5,000
27	Columbus	7	2	At large	1,200							4	5,000	*2	2,880
43	Dayton								5	4	[11] 1,200			* (2)	2,700
195	Hamilton	10	2	6 by wards; 4 at large	[9] 150							2	3,600	*2	1,400
155	Lakewood	5	2	At large	600							2	6,000	(17)	(17)
180	Lima								5	4	600			* (2)	2,500
201	Lorain	9	2	6 by wards; 3 at large	[43] 150							2	3,000	(17)	(17)
216	Portsmouth	9	2	6 by wards; 3 at large	[44] 125							2	1,800	(17)	(17)
117	Springfield								5	4	500			(45)	(45)
26	Toledo	20	2	By wards	[46] 660							2	7,500	*2	4,000
46	Youngstown	17	2	13 by wards; 4 at large	[35] 450							2	6,000		
	OKLAHOMA:														
244	Muskogee	16	4	At large	(8)							2	(47)	*2	2,500
77	Oklahoma City								5	4	[48] 3,600			*4	3,000
82	Tulsa								5	2	[33] 3,600				
	OREGON:														
24	Portland								5	4	[1] 5,000				
	PENNSYLVANIA:														
89	Allentown								5	4	[14] 3,000			*4	2,000
120	Altoona								5	4	[14] 2,500			*4	1,200
131	Bethlehem								5	4	(49)			*4	2,200
118	Chester								5	4	[14] 2,000			*4	1,600
223	Easton								5	4	[26] 1,800			*4	2,000
66	Erie								5	4	[14] 3,000			*4	2,860
93	Harrisburg								5	4	[14] 3,000			*4	2,100
228	Hazleton								5	4	1,200			*4	1,680
106	Johnstown								5	4	[14] 2,500			*4	1,975
144	Lancaster	9	4	By wards	(8)	27	2	By wards	(8)			4	3,000	*2	1,440
164	McKeesport								5	4	[14] 2,000			*4	1,860
165	New Castle								5	4	[14] 2,000			*4	1,800
234	Norristown	33	4	By wards	(8)							4	700	*2	1,800
3	Philadelphia	21	4	By wards	4,000							4	15,000		
10	Pittsburgh	9	4	At large	6,500							4	10,000		
68	Reading								5	4	[14] 3,000			*4	2,400
51	Scranton	5	4	At large	3,000							4	5,000	*2	2,400
99	Wilkes-Barre								5	4	[14] 3,000			*4	3,000
192	Williamsport								5	4	[14] 2,000			*4	1,440
160	York								5	[50] 2	[1] 2,500			*4	2,100
	RHODE ISLAND:														
243	Newport	5	2	At large	1,000	195	2	By wards	(8)			2	2,500	*2	3,100
113	Pawtucket	6	2	By wards	300	18	2	By wards	200			2	2,000	*1	3,750
29	Providence	10	2	By wards	750	40	2	By wards	500			2	6,500	*2	5,000
174	Woonsocket	5	2	By wards	200	15	2	By wards	200			2	1,800	*2	3,200
	SOUTH CAROLINA:														
104	Charleston	24	4	12 by wards; 12 at large	(8)							4	3,500		
206	Columbia								5	4	[14] 2,000			(45)	(45)

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TABLE 26.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS), METHOD OF ELECTION OF ALDERMEN AND COUNCILMEN, AND ANNUAL SALARIES: 1923—Continued

[This table is presented in two sections, the second section beginning on p. 564. For a text discussion of this table, see p. 71. Appointed officials are indicated by an asterisk (*) in the column headed "Term of office"; all others are elected]

City number	CITY	ALDERMEN AND COUNCILMEN								COMMISSIONERS			MAYOR		CITY CLERK	
		Members of single chamber or upper house				Members of lower house										
		Number	Term of office	Method of election	Salary	Number	Term of office	Method of election	Salary	Number	Term of office	Salary	Term of office	Salary	Term of office	Salary
	TENNESSEE:															
130	Chattanooga									5	4	[35] $2,250				
88	Knoxville									5	4	[14] 3,000				
42	Memphis									5	4	[33] 4,800			*2	$4,000
59	Nashville	23	2	By wards	$240								4	$6,000	*([20])	3,000
	TEXAS:															
220	Austin									5	2	[14] 2,000			*2	2,200
173	Beaumont	15	2	At large	([8])								2	800	*2	3,600
40	Dallas									5	2	[1] 3,000			*2	3,600
85	El Paso	4	2	At large	2,400								2	4,800	*2	3,000
50	Fort Worth									6	2	[5] 3,000			*2	2,500
171	Galveston									5	2	[38] 1,200				
45	Houston									5	2	[51] 3,600				
39	San Antonio									5	2	[1] 4,000			*2	3,000
199	Waco									5	2	[34] 1,000			2	2,400
159	Wichita Falls									6	2	[5] 1,200			*([2])	3,000
	UTAH:															
226	Ogden									3	2	[6] 3,600			*2	2,100
57	Salt Lake City									5	4	[6] 3,600			*([2])	2,700
	VIRGINIA:															
247	Lynchburg									5	4	[30] 500				
224	Newport News									5	4	([52])			*4	3,000
44	Norfolk									5	4	[6] 1,200			*4	4,600
232	Petersburg									5	4	[32] 400				
136	Portsmouth									7	4	600			([17])	([17])
38	Richmond	12	4	By wards	150	20	2	By wards	$150				4	8,000	*2	4,000
142	Roanoke									5	4	[26] 1,000			*4	3,000
	WASHINGTON:															
22	Seattle	9	3	At large	3,000								2	7,500	([53])	([53])
71	Spokane									5	4	3,600			*2	3,036
75	Tacoma									5	4	[22] 3,600			*([2])	2,220

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	WEST VIRGINIA:															
181	Charleston	20	4	15 by wards; 5 at large	(54)							4	4,500	*4	2,400
137	Huntington									3	3	[1] 5,000			*3	2,100
140	Wheeling									11	2	(55)				
	WISCONSIN:															
237	Green Bay									3	6	[14] 3,500			*1	2,300
169	Kenosha									5	2	(8)			(56)	(39)
246	La Crosse	21	4	By wards	200								2	1,600	2	2,150
186	Madison	20	2	By wards	300								2	2,000	*1	2,400
13	Milwaukee	25	4	By wards	1,860								4	6,800	4	3,600
236	Oshkosh									3	6	[14] 3,500			*1	2,400
121	Racine	15	2	By wards	600								2	1,500	*2	2,400
241	Sheboygan	16	2	By wards	(57)								2	840		
207	Superior									3	6	[14] 4,500			*1	2,216

[1] Presiding officer receives $1,000 additional.
[2] No specified term.
[3] Presiding officer receives $600 additional.
[4] Presiding officer elected for 2 years at a salary of $2,400.
[5] Presiding officer receives $2,400 additional.
[6] Presiding officer receives $600 additional.
[7] Per meeting.
[8] None.
[9] Presiding officer receives $150 additional.
[10] Presiding officer receives $500; others serve without pay.
[11] Presiding officer receives $300 additional.
[12] One officer presides over both houses and receives $600 per annum.
[13] 1, 2, 3, 4, and 5 years.
[14] Presiding officer receives $500 additional.
[15] Six village trustees, elected by wards, and the village president, all elected for 2 years, serve without pay.
[16] Receives $720 additional as secretary of Oak Ridge Cemetery Board, and certain license fees.
[17] Auditor acts as city clerk.
[18] Two elected for 2 years and 3 for 4 years.
[19] Three receive $3,000, and 2, $4,500.
[20] Presiding officer elected for 4 years at a salary of $3,600.
[21] Presiding officer receives $4,000 additional.
[22] Presiding officer receives $400 additional.
[23] Presiding officer receives $1,500 additional.
[24] Seven elected for 1 year and 2 for 2 years.
[25] Seven elected for 1 year and 10 for 2 years.
[26] Presiding officer receives $200 additional.
[27] Presiding officer receives $700 additional.
[28] Seven elected for 1 year and 14 for 2 years.
[29] Civil service appointment.
[30] Presiding officer receives $250 additional.
[31] Presiding officer receives $140 additional.
[32] Presiding officer receives $100 additional.
[33] Presiding officer receives $1,200 additional.
[34] Presiding officer receives $1,400 additional.
[35] Presiding officer receives $750 additional.
[36] Presiding officer receives $450 additional.
[37] Three elected for 2 years and 2 for 4 years.
[38] Presiding officer receives $800 additional.
[39] Presiding officer receives $10,000 additional.
[40] Two elected for 4 years and 2 for 2 years.
[41] Presiding officer receives $640 additional.
[42] Presiding officer receives $350 additional.
[43] Presiding officer receives $50 additional.
[44] Presiding officer receives $25 additional.
[45] Treasurer acts as city clerk.
[46] Presiding officer receives $840 additional.
[47] Mayor's only duty is presiding over council meetings; he receives no salary.
[48] Presiding officer receives $400 additional.
[49] Three receive $2,500, and 2, $2,000.
[50] Presiding officer elected for 4 years.
[51] Presiding officer receives $3,900 additional.
[52] Four receive a salary of $900, and the chairman, $1,200, and $10 additional for attending each weekly meeting.
[53] Comptroller acts as city clerk.
[54] Receive $2.50 per meeting.
[55] Presiding officer receives $6, and others, $5, per meeting.
[56] The director of finance, appointed by the city manager at a salary of $3,600 is in charge.
[57] Eight receive $450, and 8, $300.

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TABLE 26.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS), METHOD OF ELECTION OF ALDERMEN AND COUNCILMEN, AND ANNUAL SALARIES: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 556. For a text discussion of this table, see p. 71. Appointed officials are indicated by an asterisk (*) in the column headed "Term of office"; all others are elected]

City number	CITY	COMPTROLLER		AUDITOR		TREASURER OR CHAMBERLAIN		COLLECTOR OF REVENUE		ASSESSORS			CITY ATTORNEY OR SOLICITOR		CITY ENGINEER		CITY MANAGER	
		Term of office	Salary	Term of office	Salary	Term of office	Salary	Term of office	Salary	Number	Term of office	Salary	Term of office	Salary	Term of office	Salary	Term of office	Salary
	ALABAMA:																	
35	Birmingham	* 4	$4,000			* 4	$2,400						* 4	$6,000	* 4	$5,000		
124	Mobile			* (1)	$2,700			* (1)	$2,400				* (1)	3,600	* (1)	3,300		
177	Montgomery			* 4	2,100	* 4	3,000	(5)	(5)	(2)	(2)	(2)	* 4	2,400	* 4	2,400		
	ARKANSAS:																	
105	Little Rock			(3)	(3)	2	720	* 2	2,580				2	2,100	* 2	3,600		
	CALIFORNIA:																	
125	Berkeley			2	1,800	* (1)	2,400	* (1)	2,640	1	* (1)	$2,640	* (1)	3,000	* (1)	3,600		
149	Fresno												* (1)	3,600				
115	Long Beach			3	3,000	* (1)	3,000	* (1)	3,000	1	* (1)	3,000	3	5,000	* (1)	4,200	* (1)	$10,000
9	Los Angeles			2	5,000	* 4	5,000						2	7,200	* (1)	7,500		
31	Oakland			4	3,600	* (1)	3,900	(5)	(5)	(6)	(6)	(6)	* (1)	5,000	* (1)	5,500		
151	Pasadena	* (1)	4,200			* (1)	2,700	(4)	(4)	(4)	(4)	(4)	* (1)	6,000	* (1)	5,400	* (1)	10,000
107	Sacramento	* (1)	4,500	* (1)	3,900			* (1)	3,900	(10)	(10)	(10)	* (1)	5,400	* (1)	7,200	* (1)	15,000
90	San Diego			* (1)	1,800	4	3,600	(3)	(6)	(6)	(6)	(6)	* (1)	4,500	(7)	(7)	* (1)	5,400
11	San Francisco			4	4,000	4	4,000	4	4,000	1	4	8,000	4	5,000	* (1)	15,000		
191	San Jose			4	2,000	* (1)	(8)						* (1)	2,400	* (1)	2,700	* (1)	3,600
178	Stockton			* (1)	4,200	* (1)	3,300	(9)	(9)	(9)	(9)	(9)	* (1)	6,000	* (1)	4,800	* (1)	20,000
	COLORADO:																	
248	Colorado Springs			* (1)	2,400	* (1)	2,400						* (1)	3,600	* (1)	4,200		
25	Denver			4	4,600	* 4	4,000	(5)	(5)	(50)	(50)	(50)	* 4	5,000	* 4	4,000		
184	Pueblo	* 4	2,400			* (10)	2,280						* 4	3,480	* 4	3,200		
	CONNECTICUT:																	
49	Bridgeport			* (1)	6,000	2	2,500	2	3,500	3	3	3,500	* 2	4,000	* 2	5,000		
53	Hartford	2	4,500			2	6,000	2	5,500	3	3	4,500	* 2	7,500	* (1)	6,000		
123	New Britain	2	1,500			2	1,000	2	3,000	2	* (11)	(11)	* 2	3,500	* 1	3,500		
41	New Haven	2	3,500			2	1,000	2	4,000	5	* 5	12 2,700	* 2	4,000	* (10)	4,000		
213	Stamford			(3)	(3)	2	1,200	2	1,500	3	6	2,000	* 2	2,500	* 4	5,000		
81	Waterbury	2	4,000			2	1,250	2	3,500	5	* 5	2,500	2	5,000	* (1)	12,000		
	DELAWARE:																	
62	Wilmington			* 2	2,160	2	2,160	2	13 3,000	2	* 4	3,000	2	3,000	* (1)	3,600		

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	DISTRICT OF COLUMBIA:																		
14	Washington			* (1)	4,000	* (1)	3,000	* (1)	4,000	7	* (1)	[14] 3,000	* (1)	4,500					
	FLORIDA:																		
76	Jacksonville			2	4,200	2	4,000	(5)	(5)	1	2	4,000	* 2	5,000	* 2	4,200			
233	Pensacola	* 1	3,000	(52)	(52)			* 1	2,100	1	* 1	2,100	* 1	3,000	* 1	2,500			
143	Tampa	* (1)	4,800			* (1)	3,000	(5)	(5)	1	* (1)	3,000	* (1)	2,400	* (1)	4,800	* (1)	5,000	
	GEORGIA:																		
32	Atlanta	2	5,000			2	1,000	2	3,300	3	* 2	3,300	2	5,000	2	4,000			
148	Augusta	* 3	3,000					* 3	2,400	1	* 3	3,000	* 3	3,000	* 3	3,000			
238	Columbus			* 1	2,400	* 1	2,200	(5)	(5)				* 1	3,000	* 1	3,600	* 1	6,000	
139	Macon					* 2	3,000			1	* 2	2,000	* 2	2,000	* 2	2,700			
87	Savannah	* 2	3,300			* 2	2,500			3	* 2	[22] 1,000	* 2	3,600	* 2	3,300			
	ILLINOIS:																		
210	Aurora					* 1	720						* 1	3,000	* 1	3,000			
2	Chicago	* 2	10,000	* (10)	6,200	2	10,000						* 2	10,000	* (10)	8,000			
141	Cicero	(16)	(16)			4	(17)	4	(17)	1	4	1,800	* 4	4,000	* 4	(17)			
225	Danville	* 2	2,000			2	1,100			1	2	1,000	* 2	1,000	* 2	3,000			
166	Decatur	* 4	2,280			* 4	25						* 4	3,600	* 4	3,600			
108	East St. Louis	* 4	2,700			* 4	3,420						* 4	3,000	* 4	2,500			
194	Evanston	(16)	(16)			2	1,800						* 2	1,200					
205	Joliet												* (1)	2,846	* (1)	2,846			
240	Moline					2	200						* 1	1,800	* 1	2,500			
167	Oak Park	* 2	2,750			* 1	(8)	* 1	(18)				* 1	4,500					
94	Peoria	* 2	3,000			* 2	1,500	* 2	(17)	1	* 2	3,600	* 2	2,000	* 2	3,000			
219	Quincy	* 2	1,800			2	1,500			1	2	1,000	* 2	1,000	* 2	3,600			
102	Rockford												* 2	2,000	* 2	3,000			
217	Rock Island					* 4	300						* 4	1,680	* 4	1,680			
126	Springfield	* 4	2,400			* 4	1,920						* 4	2,700	* 4	2,100			
	INDIANA:																		
190	East Chicago	* 4	3,000			4	3,000						* 4	3,000					
86	Evansville	* 4	3,000										* 4	3,000	* 4	3,000			
84	Fort Wayne	* 4	3,000			2	2,000						* 4	3,000	* 4	3,000			
112	Gary	* 4	3,000			4	3,000						* 4	3,000	* 4	4,000			
170	Hammond	* 4	2,500			4	2,800						* 4	2,000	* 4	3,000			
20	Indianapolis	* 4	4,000										* 4	4,000	* 4	8,500			
230	Kokomo					2	1,600						* 4	1,500	* 4	1,800			
202	Muncie	* 4	2,000			4	3,000						* 4	3,000	* 4	3,000			
98	South Bend	* 4	3,000			2	3,000						* 4	3,000	* 4	3,000			
110	Terre Haute	* 4	3,000										* 4	3,000	* 4	3,000			
	IOWA:																		
158	Cedar Rapids			* 2	2,400	* 2	2,400						* 2	3,000	* 2	3,000			
215	Council Bluffs			2	2,100	2	2,100						2	2,800	2	3,000			
129	Davenport					2	3,300			1	2	2,700	* 2	3,300	* 2	3,300			
54	Des Moines			* 2	2,800	* 2	2,500						* 2	5,000	* 2	4,000			
208	Dubuque			* (1)	2,000	* (1)	2,000						* (1)	3,600	* (1)	2,700	* (1)	$9,600	
97	Sioux City			* 2	2,000	* 2	2,000						* 2	6,000	* 2	2,400			
211	Waterloo			2	2,700	2	1,200						2	2,400	2	3,200			
	KANSAS:																		
63	Kansas City			* 2	3,000	* 2	1,500						* 2	3,600	* 2	3,000			
152	Topeka			* 2	2,000	* 2	2,000						* 2	2,400	* 2	2,800			
95	Wichita			* (1)	2,700	* (1)	1,680						* (1)	4,000	* (1)	4,000	* (1)	9,000	

See footnotes at end of this section, p. 571

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TABLE 26.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS), METHOD OF ELECTION OF ALDERMEN AND COUNCILMEN, AND ANNUAL SALARIES: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 556. For a text discussion of this table, see p. 71. Appointed officials are indicated by an asterisk (*) in the column headed "Term of office"; all others are elected]

City number	CITY	COMPTROLLER		AUDITOR		TREASURER OR CHAMBERLAIN		COLLECTOR OF REVENUE		ASSESSORS			CITY ATTORNEY OR SOLICITOR		CITY ENGINEER		CITY MANAGER	
		Term of office	Salary	Term of office	Salary	Term of office	Salary	Term of office	Salary	Number	Term of office	Salary	Term of office	Salary	Term of office	Salary	Term of office	Salary
	KENTUCKY:																	
134	Covington			*(1)	$2,500	*(1)	$2,400	*(1)	[19] $1,380	2	*(1)	[20]	*(1)	$3,000	*(1)	$2,500		
182	Lexington			*(1)	2,400	*(1)	1,800			4	*(1)	[21]	*(1)	2,750	*(1)	2,400		
28	Louisville	*4	$3,500	4	3,000	4	3,500	4	3,500	1	*4	$3,500	*4	5,000	*4	4,000		
	LOUISIANA:																	
18	New Orleans			*4	3,500					7	*4	[14] 4,000	*4	6,000	*4	5,000		
146	Shreveport			*4	2,700	*4	2,880	*4	[13] 2,400				*4	3,600	*4	4,000		
	MAINE:																	
235	Lewiston			*4	2,500	*1	2,400	*1	4,500	3	*3	1,500	*1	500	*1	500		
101	Portland			*1	2,000	*1	4,000			3	*3	2,000	*1	3,500				
	MARYLAND:																	
7	Baltimore	4	4,000			*4	3,950	*4	7,000	1	*4	2,700	*4	4,500	*4	7,000		
	MASSACHUSETTS:																	
8	Boston			*4	7,000	*4	6,000	*4	6,000	3	*4	[22] 4,500	*4	9,000	*4	9,000		
109	Brockton			*3	3,000	*3	2,750	*3	2,750	3	*3	2,200	*1	2,500	*3	3,000		
196	Brookline	*(10)	2,500			1	4,000			3	3	2,000			*1	4,500		
67	Cambridge			*3	3,500	*1	3,500			3	4	2,800	*4	3,800	*1	3,500		
168	Chelsea			*2	2,200	*2	3,000	(5)	(5)	2	*2	[23] 1,500	*2	2,200	*2	2,500		
204	Chicopee			*3	2,200	3	2,350	*1	2,200	3	*3	[24] 1,150	*1	1,000	*1	3,250		
187	Everett			*1	2,500	*1	2,500	*1	2,300	3	*3	[25] 1,300	*1	1,500	*1	2,700		
60	Fall River			*2	4,100	*2	3,650	*2	3,850	3	*2	3,000	*2	3,500	*2	4,850		
189	Fitchburg			*3	2,200	*3	3,500			3	*3	2,100	*1	2,200	(26)	(26)		
135	Haverhill			*3	2,700	*1	2,700	(5)	(5)	3	*3	[23] 1,000	*1	2,000	*1	2,400		
127	Holyoke			*3	3,350	3	3,350	*3	3,350	3	*3	[27] 2,650	*1	2,000	*3	3,000		
83	Lawrence			*(1)	2,600	*(1)	2,600	*(1)	2,600	3	*(1)	2,400	*(1)	2,000	*(1)	2,900		
64	Lowell			*2	3,500	*2	3,500	(5)	(5)	3	*3	2,800	*(1)	3,200	*(1)	4,200		
74	Lynn			*3	2,750	*3	3,500	*3	2,750	3	*3	2,750	*3	3,000	*3	2,750		
156	Malden	*2	2,500			*2	3,200			3	*3	[28] 1,000			*2	2,700		
179	Medford			*2	2,750	*2	3,000	*2	2,750	3	*2	[29] 1,100	*2	2,000	*2	2,750		
55	New Bedford			*1	4,000	*1	4,000	(5)	(5)	3	6	3,000	*1	3,500	*1	4,000		
162	Newton	*3	4,350			*1	4,500	(5)	(5)	3	*3	[23] 2,500	*(1)	4,000	*(1)	4,000		

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175	Pittsfield			*3	2,000	*3	2,500	*3	2,500	3	*3	2,000	*1	1,250	*3	3,600			
150	Quincy			*1	3,000	*2	2,750	*2	2,500	3	*2	[30] 1,800	*2	2,500	*2	2,750			
185	Salem			*2	1,700	*2	2,200	*2	2,000	3	*2	[31] 1,800	*2	[32] 250	*2	3,000			
79	Somerville			*3	3,100	*1	4,000	(5)	(5)	5	*3	[33] 1,200	*1	2,700	*1	4,000			
48	Springfield			*3	5,500	2	5,200	*3	4,400	3	*3	3,700	*2	5,000	*5	5,500			
214	Taunton			*1	2,000	*3	2,700	(5)	(5)	3	*3	[34] 1,900	*2	1,000	*1	2,000			
242	Waltham			*1	2,100	*1	2,900			3	*3	[35] 1,200	*1	2,100	*1	3,600			
36	Worcester			*3	3,800	*3	4,000			3	*3	[31] 3,400	*1	4,150	*1	5,000			
	MICHIGAN:																		
209	Battle Creek			(5)	(5)	*2	2,200	(5)	(5)	3	*2	[27] 1,600	*2	1,200	*2	2,400			
163	Bay City	*(1)	3,000			*(1)	2,800			1	*(1)	2,500	*(1)	2,400	*(1)	2,000	*(1)	$5,000	
4	Detroit	*2	7,500			2	5,000	(5)	(5)	4	*4	5,000	*2	7,500	*2	8,000			
65	Flint			*1	3,600	1	3,600			1	*2	4,000	*1	5,000	*1	7,000			
47	Grand Rapids	2	3,000			*1	3,000	(5)	(5)	3	*1	3,000	*1	5,000	*1	3,600	*1	6,000	
119	Hamtramck	*2	3,000			2	3,500	(5)	(5)	1	*2	3,000	*2	[35] 10	*2	(18)			
128	Highland Park	2	3,750			2	3,750	(5)	(5)	1	2	3,500	*2	3,000	*1	5,000			
147	Jackson			*(1)	1,800	*(1)	2,500			1	*(1)	3,000	*(1)	1,200	*(1)	3,500	*(1)	4,500	
154	Kalamazoo			*(1)	3,000	*(1)	2,500	(5)	(5)	1	*(1)	3,600	*(1)	5,000	*(1)	4,200	*(1)	5,000	
122	Lansing	*2	2,400			2	2,500			3	3	1,600	*2	2,700	*2	3,800			
200	Muskegon			*2	3,000	*2	2,100			1	*2	2,400	*2	2,800	*2	3,500	*2	5,000	
203	Pontiac			(1)	5,000	*(1)	3,000			2	*(1)	[27] 2,400	*(1)	5,000	*(1)	5,000	*(1)	7,500	
111	Saginaw	*(1)	5,000							1	*(1)	3,500	*(1)	5,000	*(1)	5,000			
	MINNESOTA:																		
70	Duluth			*2	3,300	*2	3,300			1	*2	4,000	*2	6,000	*2	4,000			
16	Minneapolis	2	4,500			2	5,500			1	*2	4,200	*2	7,200	*2	7,500			
30	St. Paul	2	5,000										*2	5,000	*2	5,000			
	MISSOURI:																		
19	Kansas City	2	5,000	*2	3,600	2	5,000	(5)	(5)	1	*2	3,600	2	6,650	2	4,800			
96	St. Joseph	*2	2,400	2	2,400	2	2,400	(5)	(5)	1	*2	2,100	*2	3,600	*2	3,600			
6	St. Louis	4	8,000			4	5,000	4	10,000	1	*4	5,000	4	8,000	*4	8,000			
198	Springfield			*(1)	2,100								*(1)	2,700	*(1)	2,100			
	MONTANA:																		
188	Butte			*2	2,200	2	3,000	(5)	(5)				*2	3,000	*2	3,000			
	NEBRASKA:																		
132	Lincoln			*2	3,300					1	*2	2,200	*2	2,000	*2	4,000			
34	Omaha	*3	3,600										*3	5,000	*3	4,800			
	NEW HAMPSHIRE:																		
92	Manchester			*2	2,500	*2	2,500	*2	2,500	3	*6	[12] 2,500	*2	1,600	*(1)	5,000			
	NEW JERSEY:																		
153	Atlantic City	*3	4,500					*3	4,000	3	*1	2,200	*3	6,000	*3	5,000			
91	Bayonne	*1	4,000			*1	3,700	*3	3,600	1	*1	2,500	*1	4,000	*5	3,250			
58	Camden	*(1)	4,500							1	*(1)	3,000	*(1)	5,000					
138	East Orange			*2	3,600	*2	4,200	(5)	(5)	5	*3	1,750	*2	3,500	*2	4,200			
72	Elizabeth	*3	5,000			*3	3,250			12	2	[36] 800	*3	5,000	*3	4,000			
114	Hoboken									5	*(1)	1,800	*4	5,000					
23	Jersey City	*4	7,000							12	*4	(37)	*4	8,000	*4	6,000			
222	New Brunswick	*4	2,500			*4	3,000			4	*4	1,000	*4	4,000	*4	3,000			
15	Newark												*4	10,000	*(10)	6,000			
229	Orange	*3	4,000	*3	3,000	*3	2,600			3	*3	800	*3	2,475	*3	2,312			

See footnotes at end of this section, p. 571

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[This table is presented in two sections, the first section beginning on p. 556. For a text discussion of this table, see p. 71. Appointed officials are indicated by an asterisk (*) in the column headed "Term of office"; all others are elected]

City number	CITY	COMPTROLLER		AUDITOR		TREASURER OR CHAMBERLAIN		COLLECTOR OF REVENUE		ASSESSORS			CITY ATTORNEY OR SOLICITOR		CITY ENGINEER		CITY MANAGER	
		Term of office	Salary	Term of office	Salary	Term of office	Salary	Term of office	Salary	Number	Term of office	Salary	Term of office	Salary	Term of office	Salary	Term of office	Salary
	NEW JERSEY—Continued.																	
116	Passaic	*2	$3,000			*2	$2,000	*2	$2,250	1	*2	$1,850	*2	$2,000	*2	$3,600		
52	Paterson	*3	3,000			*3	3,000	*3	3,000	5	*5	2,750	*3	3,000	*(1)	3,500		
176	Perth Amboy	*3	3,000			*3	720	*3	3,000	3	*3	800	*3	1,200	*3	3,600		
56	Trenton					*5	2,000	*5	2,500	2	*5	2,000	*5	4,000	*5	2,700		
193	West Hoboken					*2	1,800	3	3,000	3	*2	[12] 900	*1	900	*1	(18)		
	NEW YORK:																	
61	Albany	2	6,000			2	6,000	(5)	(5)	2	2	3,250	*(1)	6,000	*(1)	5,000		
231	Amsterdam					2	1,500	(5)	(5)	3	3	900	*2	2,500	*2	2,500		
221	Auburn	*(1)	2,400			*(1)	2,400	(5)	(5)	3	*(1)	1,200	*(1)	3,000	*(1)	3,500	*(1)	$5,000
100	Binghamton	2	4,500			2	4,500	(5)	(5)	2	2	[12] 2,100	*2	5,000	*2	4,000		
12	Buffalo			*(1)	$3,600	*(1)	5,000	(5)	(5)	3	*(1)	5,000	*(1)	6,500	*(1)	6,000		
161	Elmira					*3	2,000			3	*3	[22] 1,000	*2	3,000	*2	3,300		
197	Jamestown	*2	2,400			*2	2,000	(5)	(5)	3	*2	[27] 1,200	*2	2,000	*2	3,000		
172	Mount Vernon	2	3,600					(51)	(51)	1	*2	3,500	*2	5,000	*(10)	3,000		
212	New Rochelle	2	3,500			2	3,000	2	3,500	1	*2	3,600	*2	5,000	*(10)	3,240		
1	New York	4	25,000			*4	12,000	(38)	(38)	7	*4	[23] 9,000	*4	15,000				
245	Newburgh			*(10)	2,000	*4	500	*(10)	2,000	1	*4	2,500	*4	3,000			*4	5,000
133	Niagara Falls					*(1)	3,300			1	*(1)	3,300	*(1)	3,500	*(1)	4,500	*(1)	6,660
218	Poughkeepsie			1	1 00	*2	2,000			1	*2	1,500	*2	2,500	*2	3,600		
21	Rochester	2	5,000			2	5,000	(5)	(5)	4	2	3,600	*2	5,680	*2	5,680		
80	Schenectady	2	5,000			2	5,000	(5)	(5)	4	2	2,800	*2	4,500	*2	4,500		
37	Syracuse	2	6,000			2	6,000			4	4	4,000	*2	6,000	*2	6,000		
103	Troy	2	4,500			2	4,500	(5)	(5)	4	4	1,800	*2	4,000	*2	4,000		
73	Utica	2	6,000			2	6,000	(5)	(5)	4	4	3,600	*2	6,000	*2	6,000		
239	Watertown			(1)	3 00	*(1)	1,800	(5)	(5)	1	*(1)	3,600	*(1)	3,000	*(1)	3,600	*(1)	6,000
69	Yonkers	2	6,000			2	6,000	(5)	(5)	7	*(10)	[39] 2,850	*2	6,000	*(10)	6,000		
	NORTH CAROLINA:																	
157	Charlotte					*2	3,000	*2	2,400	1	*2	3,000	*2	1,500	*2	4,000		
183	Greensboro			*2	2,700	(52)	(52)	*2	1,500				*2	1,500	*2	3,000	*2	6,000
227	Wilmington					4	3,300	4	2,400				4	2,000	4	3,000		
145	Winston-Salem					*1	5,000	*1	3,000				*2	1,200	*1	3,000		

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	OHIO:																	
33	Akron			*2	[40] 4,500	(40)	(40)							*2	6,750	*2	5,000		
78	Canton			2	2,600	2	2,575							2	2,600	*2	2,625		
17	Cincinnati			4	5,000	*4	5,000							*4	7,500	*4	6,000		
5	Cleveland			*2	6,000	*2	3,500							*2	6,000	*2	5,800		
27	Columbus			4	4,000	*2	4,000							4	4,200	*(1)	4,000		
43	Dayton			*(1)	3,000	*(1)	3,000							*(1)	4,500	*(1)	3,000	*(1)	8,400
195	Hamilton			*2	3,000	*2	1,500							*2	3,000	*2	3,228		
155	Lakewood			*2	3,960	(40)	(40)							*2	3,000	*2	5,000		
180	Lima			*(1)	3,000	*(1)	1,800							*(1)	3,500	*(1)	2,700	*(1)	8,000
201	Lorain			2	3,000	2	1,200							2	3,000	*(10)	3,600		
216	Portsmouth			2	1,980	2	1,000							2	1,500	*2	3,978		
117	Springfield			*(1)	2,400	*(1)	2,250							*(1)	2,700	*(1)	3,000	*(1)	6,000
26	Toledo			*2	2,700	*2	3,000							*2	5,000	*2	3,600		
54	Youngstown			2	3,300	2	3,300							2	4,200	*(1)	3,540		
	OKLAHOMA:																		
244	Muskogee			*2	2,500	*2	900							*2	3,000	*2	2,400	*2	6,000
77	Oklahoma City			*4	3,540	*4	3,300							*4	3,600	*4	3,900		
82	Tulsa			2	3,600	*2	3,600							*2	6,000	*2	5,000		
	OREGON:																		
24	Portland			4	4,800	*(1)	4,200							*(1)	5,040	*(1)	6,500		
	PENNSYLVANIA:																		
89	Allentown	4	3,000			4	3,000	(5)	(5)	1	*4	1,800		*4	2,400	*4	3,500		
120	Altoona	4	1,200			4	6,000	(5)	(5)	1	*4	1,920		*4	2,500	*4	3,000		
131	Bethlehem	4	2,400			4	2,520			2	*4	[41] 2,520		*4	2,500	*4	3,600		
118	Chester	4	2,000			4	1,000	(42)	(42)	1	*4	2,000		*4	3,500	*(10)	3,600		
223	Easton	4	1,800			4	1,000	(42)	(42)	1	*4	2,000		*4	1,500	*4	2,500		
66	Erie	4	3,000			4	2,400			1	*(1)	1,860		*4	3,360	*(1)	3,460		
93	Harrisburg	4	3,000			4	100			1	*4	2,700		*4	3,000	*4	3,000		
228	Hazleton	4	1,200			4	1,200	(42)	(42)	1	*4	1,680		*4	1,200	*4	2,160		
106	Johnstown	4	2,500			4	1,500	(5)	(5)	1	*4	1,800		*4	3,000	*4	3,300		
144	Lancaster	*2	2,400			1	2,100	(5)	(5)					*2	1,000	*2	2,400		
164	McKeesport	4	2,000			4	100	(5)	(5)	1	*4	1,920		*4	3,150	*4	2,700		
165	New Castle	4	2,000			4	500			1	*4	1,500		*4	2,000	*4	3,600		
234	Norristown					*2	(18)	4	(43)	(44)	(44)	(44)		*2	600	*2	2,700		
3	Philadelphia	4	8,000			4	10,000	4	10,000	3	*3	6,000		*4	10,000	*4	12,000		
10	Pittsburgh	4	5,000			*4	8,000	(5)	(5)	10	*4	[45] 4,000		*4	8,000	*(1)	6,500		
68	Reading	4	3,000			4	500	(5)	(5)	2	*4	[30] 2,000		*4	3,000	*4	3,600		
51	Scranton	4	3,000			*4	4,000	(42)	(42)	5	*4	[14] 1,500		*4	3,500	*4	2,700		
99	Wilkes-Barre	4	3,000			4	120	(42)	(42)	1	*4	2,500		*4	3,000	*4	3,000		
192	Williamsport	4	2,000			4	150	(42)	(42)	1	*4	1,800		*4	1,500	*4	2,400		
160	York	4	2,500			4	50	(5)	(5)	1	*4	1,800		*4	2,100	*4	2,100		
	RHODE ISLAND:																		
243	Newport					*2	2,500	*2	1,900	3	*6	[23] 700		*2	2,100	*2	1,400		
113	Pawtucket			*1	2,500	*1	3,000	(5)	(5)	3	*3	[14] 1,500		*1	3,000	*1	3,750		
29	Providence			*2	5,500	2	4,700			3	*3	[14] 4,000		*3	7,500	*(1)	5,500		
174	Woonsocket			*2	3,000	*2	3,000	(5)	(5)	3	*2	1,000		*2	2,000	*1	2,800		
	SOUTH CAROLINA:																		
104	Charleston					*4	4,000			1	*4	3,150		*4	2,500	*4	6,000		
206	Columbia					*(1)	4,000	(5)	(5)					*(1)	3,000	*(1)	4,800		

See footnotes at end of this section, p. 571

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TABLE 26.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS), METHOD OF ELECTION OF ALDERMEN AND COUNCILMEN, AND ANNUAL SALARIES: 1923—Continued

[This table is presented in two sections, the first section beginning on p. 556. For a text discussion of this table, see p. 71. Appointed officials are indicated by an asterisk (*) in the column headed "Term of office"; all others are elected]

City number	CITY	COMPTROLLER		AUDITOR		TREASURER OR CHAMBERLAIN		COLLECTOR OF REVENUE		ASSESSORS			CITY ATTORNEY OR SOLICITOR		CITY ENGINEER		CITY MANAGER	
		Term of office	Salary	Term of office	Salary	Term of office	Salary	Term of office	Salary	Number	Term of office	Salary	Term of office	Salary	Term of office	Salary	Term of office	Salary
	TENNESSEE:																	
130	Chattanooga			*4	$3,000	*4	$3,000	(5)	(5)				4	$3,000	*4	$3,000		
88	Knoxville			*4	3,000	*4	3,000			1	*4	$3,000	*4	3,000	*4	2,700		
42	Memphis					*2	3,300	(5)	(5)	1	4	6,000	*2	5,000	*2	6,000		
59	Nashville	*4	$2,750	*2	3,000	*4	2,750			1	*4	4,000	*4	4,500	*(10)	3,250		
	TEXAS:																	
220	Austin			*2	2,000			*2	$2,200	(49)	(49)	(49)		2,700	*2	2,700		
173	Beaumont							*2	3,600	(49)	(49)	(49)	*2	3,600	*2	4,000	*2	$8,000
40	Dallas			*2	4,000	*2	5	*2	5,000	(49)	(49)	(49)	*2	6,000	*2	5,000		
85	El Paso			*2	3,000	2	3,000	2	4,500	(49)	(49)	(49)	*2	3,600	*2	4,200		
50	Fort Worth			*2	3,000	*2	900	*2	4,000	(49)	(49)	(49)	*2	2,500	*2	3,000		
171	Galveston			*2	2,400	*2	1,200	2	2,400	(49)	(49)	(49)	*2	1,500	*2	2,400		
45	Houston	2	4,800			*2	1,400	*2	4,000	(49)	(49)	(49)	*2	8,000	*2	5,000	*2	5,000
39	San Antonio			*2	3,000	*2	2,000	*2	2,400	1	*2	2,400	*2	4,200	*2	3,600		
199	Waco	2	2,400					2	3,000	(49)	(49)	(49)	2	2,100	*2	2,400		
159	Wichita Falls					*(1)	600	*(1)	3,000	(49)	(49)	(49)	*(1)	3,000	*(1)	3,600		
	UTAH:																	
226	Ogden			2	2,400	*2	2,100						*2	2,400	*2	3,600		
57	Salt Lake City			4	3,600								*(1)	4,200	*(1)	4,200		
	VIRGINIA:																	
247	Lynchburg			*4	5,000	4	900	*4	5,000				*4	3,000	*(1)	3,000	*(1)	10,250
224	Newport News			*4	3,000	4	4,000			1	4	[32] 300	*4	2,000	*(1)	2,100	*(1)	6,000
44	Norfolk			*4	4,600	4	[32] 2,700			1	4	[32] 2,800	*4	7,500	*4	7,500	*(1)	20,000
232	Petersburg			*(1)	[46] 2,400	4	2,500	*(1)	4,000	1	4	4,500	*(1)	2,100	*(1)	3,600	*(1)	10,000
136	Portsmouth			*4	4,000	4	3,000	*4	4,000				*(1)	3,000			*(1)	8,500
38	Richmond	*2	6,500	*2	3,000	*2	3,000	*2	4,000				*2	7,500	*2	7,500		
142	Roanoke			*4	3,000	4	1,680	4	4,800	1	4	[32] 1,200	*4	2,640	*(1)	3,000	*(1)	7,200
	WASHINGTON:																	
22	Seattle	4	4,200			4	4,200						4	4,800	*3	6,000		
71	Spokane			*2	3,036	*2	3,036						*2	5,000	*2	5,000		
75	Tacoma	4	2,400										*(1)	4,200	*(1)	3,300		

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	WEST VIRGINIA:																	
181	Charleston			*4	2,400	4	1,800	*4	(18)				*4	3,000	*4	3,400	*4	4,500
137	Huntington			*3	3,000	*3	3,000	*3	1,800				*3	2,700	*3	2,400		
140	Wheeling			*2	3,000	*2	3,000						*2	3,500	*2	3,000	*2	8,000
	WISCONSIN:																	
237	Green Bay					*1	2,000			1	*1	2,200	*1	1,800	*1	3,000		
169	Kenosha	(48)	(48)	(48)	(49)	(48)	(45)	(48)	(48)	(48)	(48)	(48)	*(1)	3,000	*(1)	3,000	*(1)	8,000
246	La Crosse	2	2,700			2	2,700			2	2	1,500	*2	2,100	*2	3,000		
186	Madison			*1	3,000	2	2,000	(5)	(5)	1	*1	2,500	*1	2,500	*1	5,500		
13	Milwaukee	4	5,300			4	5,300	(5)	(5)	21	*3	53 2,700	4	6,300	*3	5,000		
236	Oshkosh	*1	2,450			*1	1,800			1	*1	1,800	*1	2,400	*1	3,000		
121	Racine	2	3,000			2	3,000			2	2	2,400	*2	3,000	*2	3,600		
241	Sheboygan	2	2,100			2	1,800			1	2	1,350	2	1,800	*2	2,400		
207	Superior	*1	2,216			*1	2,716			1	*1	2,800	*1	2,716	*1	2,716		

[1] No specified term.
[2] City paymaster, appointed for 4 years at a salary of $2,100, performs the duties of city assessor.
[3] City clerk acts as auditor.
[4] Comptroller acts as collector of revenue and assessor.
[5] Treasurer acts as collector of revenue.
[6] Auditor acts as assessor.
[7] City manager acts as engineer.
[8] None.
[9] Auditor acts as collector of revenue and assessor.
[10] Civil service appointment.
[11] One appointed for 5 years at a salary of $4,500, and 1 for 4 years at $3,000.
[12] Presiding officer receives $300 additional.
[13] Two collectors at this salary.
[14] Presiding officer receives $500 additional.
[15] 1, 2, 3, 4 and 5 years.
[16] City clerk acts as comptroller.
[17] Receives fees.
[18] Receives commission.
[19] Collector of delinquent taxes only.
[20] One receives $1,980, and 1, $1,620.
[21] One receives $2,250, 1, $1,800, and 2, $1,500.
[22] Presiding officer receives $1,500 additional.
[23] Presiding officer receives $1,000 additional.
[24] Presiding officer receives $850 additional.
[25] Presiding officer receives $1,200 additional.
[26] Commissioner of public works is city engineer ex officio.
[27] Presiding officer receives $600 additional.
[28] Presiding officer receives $1,300 additional.
[29] Presiding officer receives $900 additional.
[30] Presiding officer receives $400 additional.
[31] Presiding officer receives $200 additional.
[32] Plus fees.
[33] Presiding officer receives $1,600 additional.
[34] Presiding officer receives $100 additional.
[35] Per meeting.
[36] Plus 10 cents for each assessment.
[37] Nine receive $2,500, and 3, $2,100.
[38] Collector of assessments and arrears, appointed for 4 years at a salary of $5,300; receiver of taxes, appointed for 4 years at a salary of $5,500.
[39] Presiding officer receives $3,150 additional.
[40] Director of finance performs the duties of auditor and treasurer.
[41] One assistant reported at a salary of $1,600.
[42] City treasurer acts as collector of revenue, receiving a commission therefor.
[43] Collector of delinquent taxes only, and receives a commission.
[44] Assessor is employed by the day and paid accordingly.
[45] Presiding officer receives $2,500 additional.
[46] Receives $600 additional as clerk of council.
[47] Auditor acts as city clerk.
[48] The director of finance, appointed by the city manager at a salary of $3,600, is in charge.
[49] Collector acts as assessor.
[50] Treasurer acts as assessor.
[51] Comptroller acts as collector of revenue.
[52] City clerk acts as treasurer.
[53] Presiding officer receives $1,800 additional.

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