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

1925

PRICE, $1.25 (Buckram)

Sold only by the Superintendent of Documents, Government Printing Office
Washington, D. C.

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON
1927

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REPORTS ON PUBLIC FINANCE ISSUED BY THE BUREAU OF THE CENSUS FOR THE YEAR 1925

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

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LETTER OF TRANSMITTAL

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

SIR:

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

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

Respectfully,

W. M. STEUART,
Director of the Census.

Hon. HERBERT HOOVER,
Secretary of Commerce.

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FINANCIAL STATISTICS OF CITIES
1925

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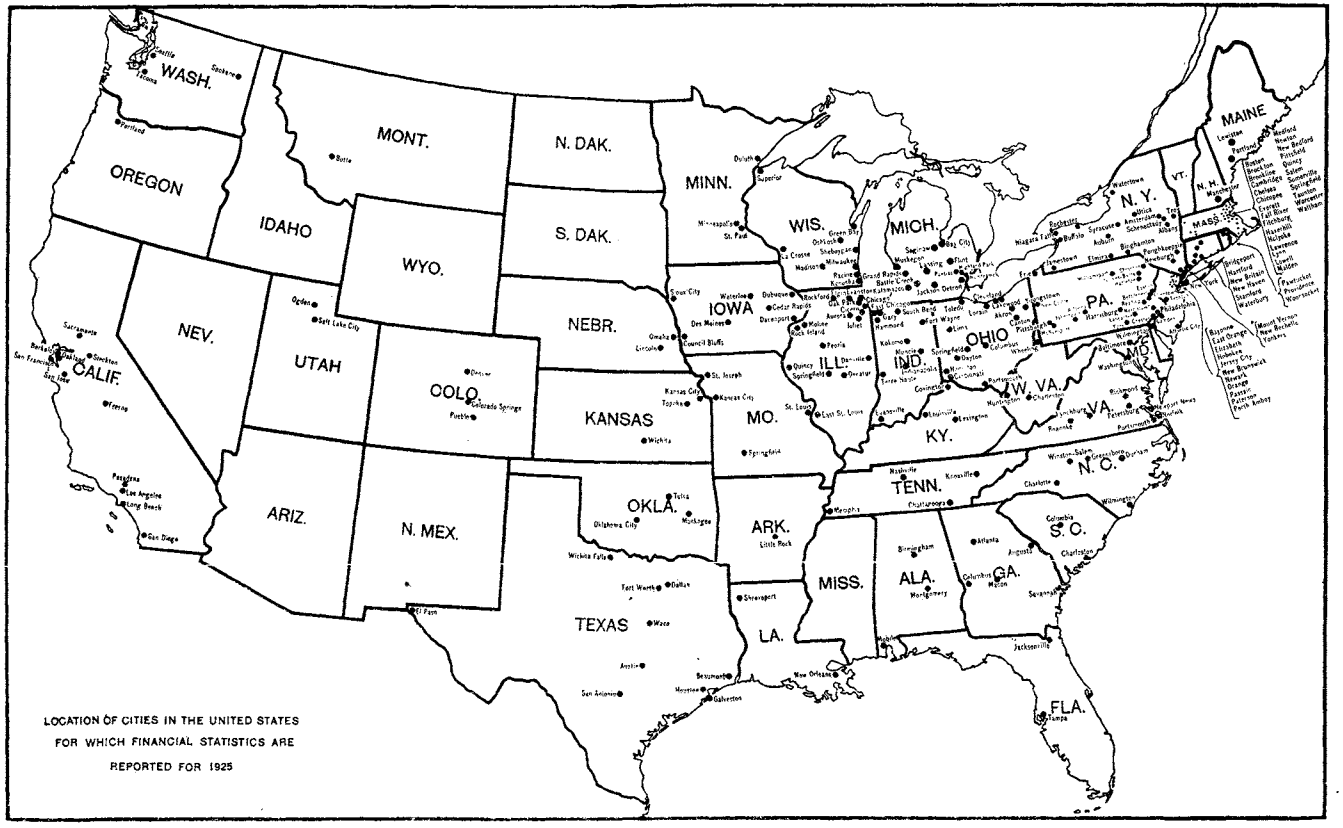

LOCATION OF CITIES IN THE UNITED STATES FOR WHICH FINANCIAL STATISTICS ARE REPORTED FOR 1925

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

INTRODUCTION

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

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

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

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

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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
1925	115,378,000	247	40,757,434	35.3
1924	113,727,000	[3] 248	39,981,105	35.2
1922	109,893,000	[4] 261	38,736,657	35.2
1920	106,422,000	247	36,654,359	34.4
1910	91,972,266	184	27,316,407	29.7
1900	75,994,575	135	19,050,921	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, 1924, and 1925 is the estimate as of July 1 of those years; for each of the other years the population is that shown by the Federal census. For 1920 and subsequent years a revised estimate is shown.

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

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

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

DIAGRAM 1.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1925

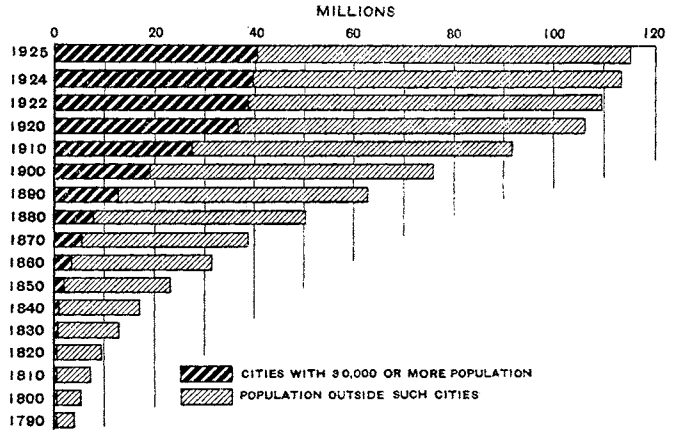

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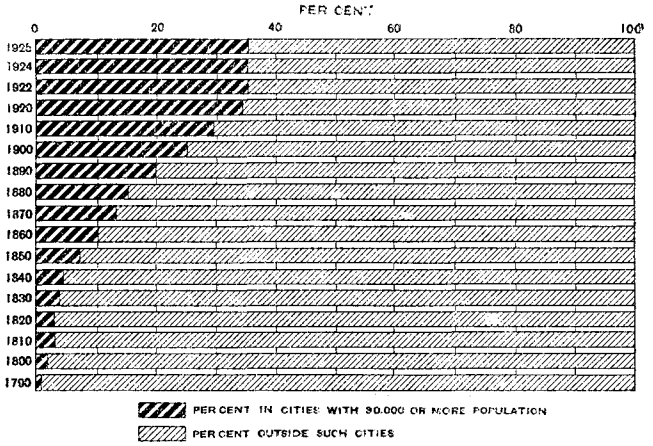
DIAGRAM 2.—PER CENT OF TOTAL POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND PER CENT OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1925



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

STATE AND CITY	City number	STATE AND CITY	City number	STATE AND CITY	City number
ALABAMA:		FLORIDA:		INDIANA—Con.	
*Birmingham	35	Jacksonville	84	Kokomo	223
*Mobile	127	*Tampa	94	Muncie	201
*Montgomery	185	GEORGIA:		South Bend	98
ARKANSAS:		Atlanta	33	Terre Haute	114
Little Rock	106	Augusta	152	IOWA:	
CALIFORNIA:		*Columbus	189	*Cedar Rapids	164
*Berkeley	128	Macon	140	Council Bluffs	215
*Fresno	144	Savannah	88	Davenport	157
*Long Beach	93	ILLINOIS:		*Des Moines	54
Los Angeles	9	*Aurora	213	Dubuque	210
*Oakland	31	Chicago	2	*Sioux City	104
*Pasadena	149	Cicero	133	Waterloo	225
*Sacramento	108	Danville	227	KANSAS:	
San Diego	75	*Decatur	156	*Kansas City	67
San Francisco	11	*East St. Louis	113	*Topeka	150
*San Jose	193	*Elgin	241	*Wichita	91
Stockton	178	Evanston	190	KENTUCKY:	
COLORADO:		*Joliet	212	*Covington	139
Colorado Springs	247	Moline	239	*Lexington	181
Denver	28	Oak Park	160	Louisville	24
*Pueblo	191	Peoria	97	LOUISIANA:	
CONNECTICUT:		Quincy	219	*New Orleans	17
Bridgeport	46	Rockford	103	*Shreveport	143
Hartford	48	Rock Island	216	MAINE:	
New Britain	124	*Springfield	130	Lewiston	236
New Haven	41	INDIANA:		*Portland	105
Stamford	211	East Chicago	187	MARYLAND:	
Waterbury	79	Evansville	86	Baltimore	7
DELAWARE:		Fort Wayne	83	MASSACHUSETTS:	
Wilmington	61	Gary	102	Boston	8
DISTRICT OF COLUMBIA:		Hammond	162	Brockton	129
*Washington	14	Indianapolis	21	*Brookline	196

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STATE AND CITY	City number
MASSACHUSETTS—Con.	
Cambridge	63
Chelsea	177
Chicopee	205
Everett	204
Fall River	58
Fitchburg	192
*Haverhill	170
Holyoke	136
*Lawrence	87
Lowell	71
Lynn	78
Malden	159
Medford	174
New Bedford	62
Newton	154
Pittsfield	180
Quincy	134
Salem	197
Somerville	82
Springfield	51
Taunton	217
Waltham	234
Worcester	37
MICHIGAN:	
*Battle Creek	207
*Bay City	171
Detroit	4
Flint	60
*Grand Rapids	50
Hamtramck	99
*Highland Park	116
*Jackson	142
*Kalamazoo	153
Lansing	117
*Muskegon	195
*Pontiac	176
*Saginaw	111
MINNESOTA:	
*Duluth	70
Minneapolis	16
*St. Paul	32
MISSOURI:	
Kansas City	19
St. Joseph	100
St. Louis	6
*Springfield	206
MONTANA:	
Butte	199
NEBRASKA:	
*Lincoln	135
*Omaha	34
NEW HAMPSHIRE:	
Manchester	96
NEW JERSEY:	
*Atlantic City	155
*Bayonne	92
*Camden	59
East Orange	137
Elizabeth	73
*Hoboken	121
*Jersey City	23
*New Brunswick	220
*Newark	15
NEW JERSEY—Con.	
*Orange	231
*Passaic	118
Paterson	53
Perth Amboy	179
*Trenton	56
NEW YORK:	
Albany	66
Amsterdam	233
Auburn	229
Binghamton	110
*Buffalo	12
Elmira	172
Jamestown	198
Mount Vernon	163
New Rochelle	188
New York	1
*Newburgh	245
*Niagara Falls	145
Poughkeepsie	230
Rochester	22
Schenectady	89
Syracuse	40
Troy	109
Utica	80
*Watertown	242
Yonkers	68
NORTH CAROLINA:	
*Charlotte	158
Durham	208
*Greensboro	186
*Wilmington	226
Winston-Salem	123
OHIO:	
Akron	27
Canton	74
Cincinnati	18
Cleveland	5
Columbus	29
*Dayton	43
Hamilton	202
Lakewood	146
*Lima	182
Lorain	203
Portsmouth	218
*Springfield	119
Toledo	25
Youngstown	47
OKLAHOMA:	
Muskogee	243
*Oklahoma City	76
*Tulsa	65
OREGON:	
*Portland	26
PENNSYLVANIA:	
*Allentown	90
*Altoona	126
*Bethlehem	131
*Chester	120
*Easton	224
*Erie	64
*Harrisburg	95
*Hazleton	228
*Johnstown	112
PENNSYLVANIA—Con.	
Lancaster	147
*McKeesport	168
*New Castle	166
Norristown	235
Philadelphia	3
Pittsburgh	10
*Reading	69
Scranton	52
*Wilkes-Barre	101
*Williamsport	200
*York	169
RHODE ISLAND:	
Pawtucket	115
Providence	30
Woonsocket	165
SOUTH CAROLINA:	
Charleston	107
*Columbia	209
TENNESSEE:	
*Chattanooga	125
Knoxville	85
*Memphis	42
Nashville	55
TEXAS:	
*Austin	221
Beaumont	167
*Dallas	38
*El Paso	81
*Fort Worth	49
*Galveston	175
*Houston	45
*San Antonio	36
*Waco	194
*Wichita Falls	151
UTAH:	
*Ogden	222
*Salt Lake City	57
VIRGINIA:	
*Lynchburg	246
*Newport News	184
*Norfolk	44
*Petersburg	232
*Portsmouth	138
Richmond	39
*Roanoke	141
WASHINGTON:	
Seattle	20
*Spokane	72
*Tacoma	77
WEST VIRGINIA:	
Charleston	173
*Huntington	132
*Wheeling	148
WISCONSIN:	
*Green Bay	237
Kenosha	161
La Crosse	244
Madison	183
Milwaukee	13
*Oshkosh	240
Racine	122
Sheboygan	238
*Superior	214

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DESCRIPTION OF GENERAL TABLES

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

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

TABLE 1

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

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

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

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

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

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

Table II

GEOGRAPHIC DIVISION	Cities	Population	GEOGRAPHIC DIVISION	Cities	Population
United States	247	40,757,434	South Atlantic	27	3,190,702
			East South Central	10	1,192,549
New England	38	3,950,352	West South Central	16	1,839,277
Middle Atlantic	54	13,495,466	Mountain	6	565,334
East North Central	62	10,565,959	Pacific	15	2,908,023
West North Central	19	3,049,772			

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

TABLE 2

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

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

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

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

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

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

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

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

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

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

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

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Table III

City number	CITY	ALL REVENUES		TAXES								SPECIAL ASSESSMENTS, AND SPECIAL CHARGES FOR OUTLAYS	
				General property		Special		Poll		Business and non-business license			
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
2	Chicago, Ill	$205,024,118	$68.45	$130,932,953	$43.71	$97,182	$0.03			$8,047,413	$2.69	$28,074,695	$9.37
	County	15,374,778	5.13	10,602,896	3.54	97,182	0.03			113,720	0.04		
	All other	189,649,340	63.32	120,330,057	40.17					7,933,693	2.65	28,074,695	9.37
4	Detroit, Mich	108,118,958	88.76	58,283,628	47.85	902,295	0.74			1,281,274	1.05	8,399,906	6.90
	County	9,683,400	7.95	6,202,906	5.09	852,660	0.70			1,046,664	0.86		
	All other	98,435,558	80.81	52,080,722	42.76	49,635	0.04			234,610	0.19	8,399,906	6.90
5	Cleveland, Ohio	66,823,335	71.36	45,042,495	48.10	285,951	0.31			1,383,783	1.48	5,325,269	5.69
	County	6,260,510	6.69	4,152,368	4.43					67,882	0.07	1,165,604	1.24
	All other	60,562,825	64.67	40,890,127	43.67	285,951	0.31			1,315,901	1.41	4,159,665	4.45
9	Los Angeles, Calif	106,672,005	(1)	56,057,559	(1)					3,937,870	(1)	17,907,084	(1)
	County	25,783,684	(1)	20,242,724	(1)					2,216,984	(1)	626,455	(1)
	All other	80,888,321	(1)	35,814,835	(1)					1,720,886	(1)	17,280,629	(1)
10	Pittsburgh, Pa	42,720,154	67.64	33,759,168	53.45			$249,769	$0.40	561,406	0.89	776,395	1.23
	County	9,410,591	14.90	7,598,855	12.03			249,769	0.40	246,848	0.39		
	All other	33,309,563	52.74	26,160,313	41.42					314,558	0.50	776,395	1.23
12	Buffalo, N. Y	36,462,388	68.08	24,773,653	46.25	1,114,974	2.08			1,137,000	2.12	2,103,312	3.93
	County	3,645,235	6.81	2,789,516	5.21					97,228	0.18	301,376	0.56
	All other	32,817,153	61.27	21,984,137	41.04	1,114,974	2.08			1,039,772	1.94	1,801,936	3.37
13	Milwaukee, Wis	34,802,851	68.35	23,073,323	45.31	2,984,433	5.86			627,162	1.23	1,810,915	3.56
	County	6,075,178	11.93	3,829,363	7.52	659,775	1.30			6,933	0.01		
	All other	28,727,673	56.42	19,243,960	37.79	2,324,658	4.56			620,229	1.22	1,810,915	3.56
15	Newark, N. J	31,052,516	68.62	21,065,814	46.55	266,903	0.59	47,427	0.10	1,036,474	2.29	1,081,367	2.39
	County	5,161,581	11.41	3,620,877	8.00	92,291	0.20			12,108	0.03	73,585	0.16
	All other	25,890,935	57.21	17,444,937	38.55	174,612	0.39	47,427	0.10	1,024,366	2.26	1,007,782	2.23
16	Minneapolis, Minn	26,444,600	62.16	18,798,013	44.19	139,725	0.33			339,428	0.80	3,053,931	7.18
	County	2,860,814	6.72	2,166,454	5.09	69,615	0.16			13,485	0.03	10,904	0.03
	All other	23,583,786	55.44	16,631,559	39.10	70,110	0.17			325,943	0.77	3,043,027	7.15
18	Cincinnati, Ohio	28,208,745	68.91	16,680,838	40.75	561,467	1.37			1,334,926	3.26	512,429	1.25
	County	3,919,555	9.58	3,258,601	7.96					85,182	0.21	122,502	0.30
	All other	24,289,190	59.33	13,422,237	32.79	561,467	1.37			1,249,744	3.05	389,927	0.95

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Revenue Receipts—Continued

Table III—Continued

City number	City	All revenues		Taxes								Special assessments, and special charges for outlays	
				General property		Special		Poll		Business and non-business license			
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
19	Kansas City, Mo	$20,271,205	$56.01	$13,841,716	$38.24					$1,221,124	$3.37	$421,241	$1.16
	County	2,722,619	7.52	2,293,930	6.34					10,311	0.03		
	All other	17,548,586	48.49	11,547,786	31.90					1,210,813	3.34	421,241	1.16
20	Seattle, Wash	34,632,164	(1)	15,174,238	(1)					161,199	(1)	4,253,170	(1)
	County	4,080,954	(1)	3,618,568	(1)					37,949	(1)	14,509	(1)
	All other	30,551,210	(1)	11,555,670	(1)					123,250	(1)	4,238,661	(1)
21	Indianapolis, Ind	20,408,039	56.88	14,381,505	40.08			$46,436	$0.13	204,573	0.57	4,313,297	12.02
	County	2,519,000	7.02	2,235,134	6.23			21,276	0.06	8,960	0.02	11,568	0.03
	All other	17,889,039	49.86	12,146,371	33.85			25,160	0.07	195,613	0.55	4,301,729	11.99
22	Rochester, N. Y	23,671,742	74.65	15,153,776	47.79	$789,835	$2.49			1,016,076	3.20	2,304,842	7.27
	County	2,324,242	7.33	1,749,597	5.52					262,385	0.83		
	All other	21,347,500	67.32	13,404,179	42.27	789,835	2.49			753,691	2.37	2,304,842	7.27
23	Jersey City, N. J	20,517,721	65.08	14,107,933	44.75	103,469	0.33	8,031	0.03	922,177	2.92	211,793	0.67
	County	4,499,362	14.27	3,782,409	12.00	52,377	0.17			1,031	(2)	12	(2)
	All other	16,018,359	50.81	10,325,524	32.75	51,092	0.16	8,031	0.03	921,146	2.92	211,781	0.67

City number	City	Fines, forfeits, and escheats		Subventions and grants, donations, and pension assessments		Highway privileges, rents, and interest		Earnings of general departments		Earnings of public service enterprises	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
2	Chicago, Ill	$1,349,402	$0.45	$5,378,875	$1.80	$13,044,991	$4.36	$7,168,474	$2.39	$10,930,133	$3.65
	County	159,700	0.05	21,072	0.01	920,261	0.31	3,459,947	1.16		
	All other	1,189,702	0.40	5,357,803	1.79	12,124,730	4.05	3,708,527	1.23	10,930,133	3.65
4	Detroit, Mich	659,274	0.54	4,494,308	3.69	1,350,295	1.11	3,895,851	3.20	28,852,127	23.69
	County	210,773	0.17	361,517	0.30	175,303	0.14	833,577	0.68		
	All other	448,501	0.37	4,132,791	3.39	1,174,992	0.97	3,062,274	2.52	28,852,127	23.69

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5	Cleveland, Ohio	625,587	0.67	490,058	0.52	2,675,861	2.86	2,650,712	2.83	8,343,619	8.91
	County	23,846	0.03	3,468	(2)	263,821	0.28	575,244	0.61	8,277	0.01
	All other	601,741	0.64	486,590	0.52	2,412,040	2.58	2,075,468	2.22	8,335,342	8.90
9	Los Angeles, Calif.	1,328,979	(1)	3,732,809	(1)	2,673,939	(1)	2,694,357	(1)	18,339,408	(1)
	County	283,169	(1)	228,202	(1)	931,115	(1)	1,246,218	(1)	8,817	(1)
	All other	1,045,810	(1)	3,504,607	(1)	1,742,824	(1)	1,448,139	(1)	18,330,591	(1)
10	Pittsburgh, Pa	351,475	0.56	1,169,017	1.85	1,837,243	2.91	1,098,013	1.74	2,917,668	4.62
	County	43,134	0.07	16,191	0.03	507,509	0.80	744,163	1.18	4,122	0.01
	All other	308,341	0.49	1,152,826	1.82	1,329,734	2.11	353,850	0.56	2,913,546	4.61
12	Buffalo, N. Y.	155,022	0.29	2,595,747	4.85	841,512	1.57	1,005,636	1.88	2,735,532	5.11
	County	14,963	0.03	74,876	0.14	67,818	0.13	299,458	0.56		
	All other	140,059	0.26	2,520,871	4.71	773,694	1.44	706,178	1.32	2,735,532	5.11
13	Milwaukee, Wis.	185,103	0.36	1,799,452	3.53	698,254	1.37	1,458,037	2.86	2,166,172	4.25
	County	24,799	0.05	764,553	1.50	189,483	0.37	600,272	1.18		
	All other	160,304	0.31	1,034,899	2.03	508,771	1.00	857,765	1.68	2,166,172	4.25
15	Newark, N. J.	116,136	0.26	2,555,404	5.65	1,281,169	2.83	1,279,410	2.83	2,322,412	5.13
	County	55,774	0.12	192,267	0.42	214,850	0.47	899,829	1.99		
	All other	60,362	0.14	2,363,137	5.23	1,066,319	2.36	379,581	0.84	2,322,412	5.13
16	Minneapolis, Minn.	214,456	0.50	1,475,207	3.47	571,205	1.34	831,174	1.95	1,021,461	2.40
	County	18,888	0.04	255,259	0.60	101,958	0.24	224,251	0.53		
	All other	195,568	0.46	1,219,948	2.87	469,247	1.10	606,923	1.42	1,021,461	2.40
18	Cincinnati, Ohio	342,644	0.84	976,859	2.39	4,068,336	9.94	1,313,686	3.21	2,417,560	5.91
	County	12,776	0.03	3,851	0.01	122,107	0.30	314,368	0.77	168	(2)
	All other	329,868	0.81	973,008	2.38	3,946,229	9.64	999,318	2.44	2,417,392	5.91
19	Kansas City, Mo.	64,719	0.18	633,796	1.75	1,217,510	3.36	774,999	2.14	2,096,100	5.79
	County	22,421	0.06	1,068	(2)	43,875	0.12	351,014	0.97		
	All other	42,298	0.12	632,728	1.75	1,173,635	3.24	423,985	1.17	2,096,100	5.79
20	Seattle, Wash.	202,684	(1)	1,564,028	(1)	216,100	(1)	648,549	(1)	12,412,196	(1)
	County	12,905	(1)	9,095	(1)	84,116	(1)	303,030	(1)	782	(1)
	All other	189,779	(1)	1,554,933	(1)	131,984	(1)	345,519	(1)	12,411,414	(1)
21	Indianapolis, Ind.	26,875	0.07	589,755	1.64	223,073	0.62	561,923	1.57	60,602	0.17
	County	9	(2)	14,271	0.04	54,783	0.15	172,999	0.48		
	All other	26,866	0.07	575,484	1.60	168,290	0.47	388,924	1.09	60,602	0.17
22	Rochester, N. Y.	45,045	0.14	1,706,054	5.38	515,374	1.63	665,573	2.10	1,475,167	4.65
	County	3,165	0.01	54,456	0.17	48,476	0.15	206,163	0.65		
	All other	41,880	0.13	1,651,598	5.21	466,898	1.48	459,410	1.45	1,475,167	4.65
23	Jersey City, N. J.	19,106	0.06	1,722,076	5.46	1,134,707	3.60	504,251	1.60	1,784,178	5.66
	County	14,724	0.05	131,513	0.42	119,547	0.38	397,749	1.26		
	All other	4,382	0.01	1,590,563	5.04	1,015,160	3.22	106,502	0.34	1,784,178	5.66

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

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

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GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS

Table IV

City number	CITY	ALL GENERAL DEPARTMENTS		GENERAL GOVERNMENT		PROTECTION TO PERSON AND PROPERTY						CONSERVATION OF HEALTH		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
2	Chicago, Ill	$120, 289, 622	$40.16	$12, 401, 779	$4.14	$14, 659, 117	$4.89	$6, 320, 701	$2.11	$2, 575, 357	$0.86	$3, 572, 272	$1.19	$12, 616, 970	$4.21
	County	12, 254, 837	4.09	4, 609, 077	1.54	23, 106	0.01			946, 709	0.32	204, 317	0.07		
	All other	108, 034, 785	36.07	7, 792, 702	2.60	14, 636, 011	4.88	6, 320, 701	2.11	1, 628, 648	0.54	3, 367, 955	1.12	12, 616, 970	4.21
4	Detroit, Mich	48, 375, 999	39.71	3, 813, 397	3.13	6, 432, 211	5.28	4, 023, 417	3.30	670, 050	0.55	1, 859, 659	1.53	3, 627, 903	2.98
	County	5, 019, 875	4.12	1, 812, 253	1.49	135, 186	0.11			303, 984	0.25	35, 506	0.03		
	All other	43, 356, 124	35.59	2, 001, 144	1.64	6, 297, 025	5.17	4, 023, 417	3.30	366, 066	0.30	1, 824, 153	1.50	3, 627, 903	2.98
5	Cleveland, Ohio	37, 143, 189	39.66	3, 412, 217	3.64	3, 190, 056	3.41	2, 458, 028	2.62	356, 066	0.38	1, 226, 451	1.31	2, 596, 039	2.77
	County	3, 556, 956	3.80	1, 730, 086	1.85	53, 118	0.06			192, 212	0.21	328, 187	0.35	3, 484	(1)
	All other	33, 586, 233	35.86	1, 682, 131	1.79	3, 136, 938	3.35	2, 458, 028	2.62	163, 854	0.17	898, 264	0.96	2, 592, 555	2.77
9	Los Angeles, Calif	47, 256, 777	(2)	4, 364, 186	(2)	4, 402, 384	(2)	3, 189, 004	(2)	1, 432, 223	(2)	1, 208, 975	(2)	1, 601, 873	(2)
	County	12, 214, 402	(2)	2, 846, 880	(2)	55, 460	(2)	289, 112	(2)	730, 098	(2)	428, 065	(2)	22, 532	(2)
	All other	35, 042, 375	(2)	1, 517, 306	(2)	4, 346, 924	(2)	2, 899, 892	(2)	702, 125	(2)	780, 910	(2)	1, 579, 341	(2)
10	Pittsburgh, Pa	29, 968, 106	47.45	3, 619, 001	5.73	2, 254, 280	3.57	1, 896, 368	3.00	676, 734	1.07	669, 801	1.06	2, 674, 088	4.23
	County	5, 723, 219	9.06	2, 420, 612	3.83	41, 786	0.07			249, 710	0.40	69, 700	0.11		
	All other	24, 244, 887	38.39	1, 198, 389	1.90	2, 212, 494	3.50	1, 896, 368	3.00	427, 024	0.67	600, 101	0.95	2, 674, 088	4.23
12	Buffalo, N. Y	27, 344, 393	51.05	1, 986, 301	3.71	2, 403, 483	4.49	2, 188, 230	4.09	429, 995	0.80	835, 443	1.56	2, 062, 833	3.85
	County	3, 058, 649	5.71	768, 743	1.44	6, 916	0.01			132, 224	0.25	72, 430	0.14		
	All other	24, 285, 744	45.34	1, 217, 558	2.27	2, 396, 567	4.48	2, 188, 230	4.09	297, 771	0.55	763, 013	1.42	2, 062, 833	3.85
13	Milwaukee, Wis	20, 788, 287	40.83	1, 923, 664	3.78	1, 744, 199	3.43	1, 589, 441	3.12	350, 565	0.69	710, 124	1.39	1, 753, 567	3.44
	County	3, 593, 198	7.06	937, 489	1.84			6, 185	0.01	85, 270	0.17	331, 249	0.65		
	All other	17, 195, 089	33.77	986, 175	1.94	1, 744, 199	3.43	1, 583, 256	3.11	265, 295	0.52	378, 875	0.74	1, 753, 567	3.44
15	Newark, N. J	23, 311, 376	51.52	1, 984, 764	4.39	2, 641, 389	5.84	2, 064, 526	4.56	369, 094	0.82	881, 944	1.95	2, 175, 726	4.81
	County	3, 655, 837	8.08	757, 727	1.67	21, 631	0.05			117, 344	0.26	426, 924	0.94		
	All other	19, 655, 539	43.44	1, 227, 037	2.72	2, 619, 758	5.79	2, 064, 526	4.56	251, 750	0.56	455, 020	1.01	2, 175, 726	4.81
16	Minneapolis, Minn	16, 713, 970	39.29	1, 414, 252	3.32	1, 129, 047	2.65	1, 203, 338	2.83	289, 499	0.68	940, 264	2.21	742, 915	1.75
	County	2, 012, 235	4.73	728, 189	1.71	13, 870	0.03			107, 393	0.25	558, 974	1.31		
	All other	14, 701, 735	34.56	686, 063	1.61	1, 115, 177	2.62	1, 203, 338	2.83	182, 106	0.43	381, 290	0.90	742, 915	1.75
18	Cincinnati, Ohio	16, 297, 352	39.81	1, 870, 898	4.57	987, 128	2.41	1, 097, 459	2.68	222, 652	0.54	334, 445	0.82	618, 365	1.51
	County	3, 740, 712	9.14	1, 176, 079	2.87					101, 421	0.25	180, 466	0.44	2, 285	0.01
	All other	12, 556, 640	30.67	694, 819	1.70	987, 128	2.41	1, 097, 459	2.68	121, 231	0.29	153, 979	0.38	616, 080	1.50

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19	Kansas City, Mo	13,798,949	38.13	1,899,950	5.25	1,222,198	3.38	857,967	2.37	195,076	0.54	201,091	0.56	535,083	1.48
	County	2,382,213	6.58	994,067	2.75					101,913	0.28	28,095	0.08		
	All other	11,416,736	31.55	905,883	2.50	1,222,198	3.38	857,967	2.37	93,163	0.26	172,996	0.48	535,083	1.48
20	Seattle, Wash	13,725,307	(2)	1,611,394	(2)	1,311,412	(2)	1,582,691	(2)	228,179	(2)	417,130	(2)	918,710	(2)
	County	2,283,516	(2)	787,988	(2)					119,941	(2)	35,014	(2)	1,252	(2)
	All other	11,441,791	(2)	823,406	(2)	1,311,412	(2)	1,582,691	(2)	108,238	(2)	382,116	(2)	917,458	(2)
21	Indianapolis, Ind	12,322,554	34.34	893,347	2.49	1,106,341	3.08	1,590,729	4.43	213,407	0.59	344,770	0.96	578,709	1.61
	County	1,334,035	3.72	524,492	1.46	55,785	0.16			37,656	0.10	129,274	0.36		
	All other	10,988,519	30.62	368,855	1.03	1,050,556	2.92	1,590,729	4.43	175,751	0.49	215,496	0.60	578,709	1.61
22	Rochester, N. Y	15,683,871	49.46	1,282,239	4.04	1,081,758	3.41	1,197,565	3.78	384,132	1.21	515,809	1.63	1,577,893	4.98
	County	1,574,463	4.97	503,473	1.59	43,326	0.14			206,955	0.65	286,468	0.90		
	All other	14,109,408	44.49	778,766	2.45	1,038,432	3.27	1,197,565	3.78	177,177	0.56	229,341	0.73	1,577,893	4.98
23	Jersey City, N. J	16,348,917	51.86	1,833,109	5.81	2,662,064	8.44	1,524,543	4.84	265,462	0.84	660,885	2.10	992,843	3.15
	County	3,210,760	10.18	938,789	2.98	227,998	0.72	5,887	0.02	77,586	0.25	332,469	1.05	838	(1)
	All other	13,138,157	41.68	894,320	2.83	2,434,066	7.72	1,518,656	4.82	187,876	0.59	328,416	1.05	992,005	3.15

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

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

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GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS—Continued

Table IV—Continued

City number	CITY	HIGHWAYS				CHARITIES, HOSPITALS, AND CORRECTIONS		EDUCATION				RECREATION		MISCELLANEOUS	
		General expenses		Repair 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
2	Chicago, Ill	$8,150,732	$2.72	$438,794	$0.15	$5,776,688	$1.93	$40,505,403	$13.52	$1,201,074	$0.40	$5,889,659	$1.97	$6,181,076	$2.06
	County	84,239	0.03	2,229	(1)	4,836,235	1.61	31,462	0.01					1,517,463	0.51
	All other	8,066,493	2.69	436,565	0.15	940,453	0.32	40,473,941	13.51	1,201,074	0.40	5,889,659	1.97	4,663,613	1.55
4	Detroit, Mich	3,892,919	3.20	227,517	0.19	3,688,008	3.03	14,884,501	12.22	1,041,733	0.86	2,127,167	1.75	2,087,517	1.71
	County	482,106	0.40			1,517,585	1.25	29,782	0.02	70,569	0.06	47,493	0.04	585,411	0.48
	All other	3,410,813	2.80	227,517	0.19	2,170,423	1.78	14,854,719	12.20	971,164	0.80	2,079,674	1.71	1,502,106	1.23
5	Cleveland, Ohio	2,965,314	3.17	569,714	0.61	2,002,674	2.14	14,596,907	15.59	1,104,149	1.18	555,001	0.59	2,110,573	2.25
	County	384,064	0.41	2,262	(1)	474,242	0.51	25,827	0.03			6,889	0.01	356,585	0.38
	All other	2,581,250	2.76	567,452	0.61	1,528,432	1.63	14,571,080	15.56	1,104,149	1.18	548,112	0.58	1,753,988	1.87
9	Los Angeles, Calif	4,619,368	(2)	585,216	(2)	3,209,021	(2)	20,292,640	(2)	774,910	(2)	851,657	(2)	725,320	(2)
	County	1,571,598	(2)			2,817,217	(2)	2,893,458	(2)	76,664	(2)	114,537	(2)	368,781	(2)
	All other	3,047,770	(2)	585,216	(2)	391,804	(2)	17,399,182	(2)	698,246	(2)	737,120	(2)	356,539	(2)
10	Pittsburgh, Pa	3,493,741	5.53	85,302	0.14	2,089,893	3.31	10,170,377	16.10	480,773	0.76	628,696	1.00	1,229,052	1.95
	County	1,408,487	2.23	13,984	0.02	1,290,642	2.04	3,027	(1)	13,708	0.02	2,116	(1)	209,447	0.33
	All other	2,085,254	3.30	71,318	0.12	799,251	1.27	10,167,350	16.10	467,065	0.74	626,580	1.00	1,019,605	1.62
12	Buffalo, N. Y	2,746,200	5.13	78,366	0.15	2,579,676	4.82	8,473,895	15.82	312,892	0.58	1,244,160	2.32	2,002,919	3.74
	County	528,287	0.99			1,216,864	2.27					8,316	0.02	324,869	0.61
	All other	2,217,913	4.14	78,366	0.15	1,362,812	2.55	8,473,895	15.82	312,892	0.58	1,235,844	2.30	1,678,050	3.13
13	Milwaukee, Wis	1,653,768	3.25	63,141	0.12	1,825,186	3.58	6,953,530	13.66	282,779	0.56	1,320,711	2.59	617,612	1.21
	County	150,916	0.30	36,845	0.07	1,647,436	3.24	96,398	0.19	50,892	0.10	85,931	0.17	164,587	0.32
	All other	1,502,852	2.95	26,296	0.05	177,750	0.34	6,857,132	13.47	231,887	0.46	1,234,780	2.42	453,025	0.89
15	Newark, N. J	1,241,934	2.74	62,178	0.14	2,354,849	5.20	7,848,077	17.34	283,978	0.63	589,468	1.30	813,449	1.80
	County	386,391	0.85			1,221,997	2.70	229,662	0.51	1,785	(1)			492,376	1.09
	All other	855,543	1.89	62,178	0.14	1,132,852	2.50	7,618,415	16.83	282,193	0.63	589,468	1.30	321,073	0.71
16	Minneapolis, Minn	1,571,316	3.69	45,155	0.11	971,905	2.28	6,742,739	15.85	439,511	1.03	753,315	1.77	470,714	1.11
	County	307,984	0.72	277	(1)	257,815	0.61	9,111	0.02	17,340	0.04			11,282	0.03
	All other	1,263,332	2.97	44,878	0.11	714,090	1.67	6,733,628	15.83	422,171	0.99	753,315	1.77	459,432	1.08
18	Cincinnati, Ohio	2,171,273	5.30	126,344	0.31	1,143,339	2.79	6,353,275	15.52	275,565	0.67	113,644	0.28	982,965	2.40
	County	805,614	1.97	500	(1)	961,695	2.35	13,616	0.03	275,565	0.67	1,800	(1)	221,671	0.54

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	All other	1,365,659	3.33	125,844	0.31	181,644	0.44	6,339,659	15.49			111,844	0.28	761,294	1.86
19	Kansas City, Mo	1,502,173	4.15	115,609	0.32	1,392,710	3.85	5,120,603	14.15	206,029	0.57	383,415	1.06	167,045	0.46
	County	581,990	1.61			644,986	1.78	5,615	0.02			37	(1)	25,510	0.07
	All other	920,183	2.54	115,609	0.32	747,724	2.07	5,114,988	14.13	206,029	0.57	383,378	1.06	141,535	0.39
20	Seattle, Wash	1,462,183	(2)	36,019	(2)	486,343	(2)	4,526,857	(2)	276,253	(2)	396,570	(2)	471,566	(2)
	County	550,290	(2)	293	(2)	314,911	(2)	199,116	(2)					274,711	(2)
	All other	911,893	(2)	35,726	(2)	171,432	(2)	4,327,741	(2)	276,253	(2)	396,570	(2)	196,855	(2)
21	Indianapolis, Ind	939,376	2.62	18,536	0.05	747,915	2.08	4,807,912	13.40	243,853	0.68	501,383	1.40	336,276	0.94
	County	254,199	0.71			272,399	0.76	19,283	0.05					40,947	0.11
	All other	685,177	1.91	18,536	0.05	475,516	1.32	4,788,629	13.35	243,853	0.68	501,383	1.40	295,329	0.83
22	Rochester, N. Y	1,194,330	3.77	7,544	0.02	794,540	2.51	5,901,911	18.61	195,429	0.62	631,166	1.99	919,555	2.90
	County	48,042	0.15			310,657	0.98	6,823	0.02	7,731	0.02			160,988	0.51
	All other	1,146,288	3.62	7,544	0.02	483,883	1.53	5,895,088	18.59	187,698	0.60	631,166	1.99	758,567	2.39
23	Jersey City, N. J	1,032,865	3.28	3,896	0.01	1,742,902	5.53	4,224,917	13.40	184,248	0.58	472,978	1.50	748,205	2.37
	County	405,822	1.29			801,197	2.54	1,733	0.01			174,477	0.55	243,964	0.77
	All other	627,043	1.99	3,896	0.01	941,705	2.99	4,223,184	13.39	184,248	0.58	298,501	0.95	504,241	1.60

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

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

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GOVERNMENTAL-COST PAYMENTS FOR OUTLAYS OF GENERAL DEPARTMENTS

Table V

City number	CITY	Total	General government	PROTECTION TO PERSON AND PROPERTY			Conservation of health	Sanitation, or promotion of cleanliness	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
				Police department	Fire department	All other					Schools	Libraries		
2	Chicago, Ill	$80,445,115	$68,343	$154,160	$92,841	$13,789	$25,307	$13,284,543	$47,383,537	$109,988	$10,163,637	$177,863	$8,938,191	$32,916
	County	3,091,767	68,343	6					2,913,430	109,988				
	All other	77,353,348		154,154	92,841	13,789	25,307	13,284,543	44,470,107		10,163,637	177,863	8,938,191	32,916
4	Detroit, Mich	39,310,632	112,844	194,792	634,913	257,385	238,188	5,819,346	18,467,745	1,777,407	7,969,648	173,917	1,773,856	1,890,591
	County	5,481,046	73,012	6,955		245,810			3,430,397	1,611,574			113,298	
	All other	33,829,586	39,832	187,837	634,913	11,575	238,188	5,819,346	15,037,348	165,833	7,969,648	173,917	1,660,558	1,890,591
5	Cleveland, Ohio	22,607,144	30,898	1,127,705	101,035	18,683	7,602	2,798,337	10,919,776	50,119	3,577,777	1,664,992	2,310,220	
	County	3,202,424				18,683		608,691	2,557,307	17,743				
	All other	19,404,720	30,898	1,127,705	101,035		7,602	2,189,646	8,362,469	32,376	3,577,777	1,664,992	2,310,220	
9	Los Angeles, Calif	44,471,506	4,219,367	411,785	712,995	2,228,090	389,046	8,110,321	16,724,327	679,178	8,006,362	1,170,661	1,473,483	345,891
	County	8,151,444	1,767,736	3	119,639	1,499,842	374,243	94,301	2,830,843	616,975	2,674	50,231	583,691	211,266
	All other	36,320,062	2,451,631	411,782	593,356	728,248	14,803	8,016,020	13,893,484	62,203	8,003,688	1,120,430	889,792	134,625
10	Pittsburgh, Pa	12,163,029	390,959	90,155	74,500	33,541	66,234	481,729	7,786,646	653,052	2,282,837	114,382	59,766	129,228
	County	6,130,369	381,510	1,107		15,189			5,045,056	604,343		5,336		77,828
	All other	6,032,660	9,449	89,048	74,500	18,352	66,234	481,729	2,741,590	48,709	2,282,837	109,046	59,766	51,400
12	Buffalo, N. Y	13,953,230	950,339	35,629	99,089	14,123	992,050	1,315,241	4,270,072	1,417,862	3,904,572	70,178	868,487	15,588
	County	2,035,553	155,371			1,738			411,766	1,358,488			108,190	
	All other	11,917,677	794,968	35,629	99,089	12,385	992,050	1,315,241	3,858,306	59,374	3,904,572	70,178	760,297	15,588
13	Milwaukee, Wis	12,531,506	294,060	215,905	54,619	82,143	81,649	5,568,137	2,674,778	581,334	1,697,497	59,324	677,341	544,719
	County	2,840,775	291,760		10,328		20,560	1,547,294	336,898	581,084	2,343		50,508	
	All other	9,690,731	2,300	215,905	44,291	82,143	61,089	4,020,843	2,337,880	250	1,695,154	59,324	626,833	544,719
15	Newark, N. J	7,522,691	270,818	28,619	88,314	496	174,636	668,148	3,686,182	977,359	1,236,064	101,758	290,297	
	County	2,197,881	228,818				168,988		425,692	355,654	776,072	804	241,853	
	All other	5,324,810	42,000	28,619	88,314	496	5,648	668,148	3,260,490	621,705	459,992	100,954	48,444	
16	Minneapolis, Minn	8,785,347	21,358	22,376	110,725	5,927	57,379	1,387,880	3,287,614	30,270	2,437,854	227,212	1,192,666	4,086
	County	1,176,523	15,443	265		5,371	46,816	39,483	1,047,602	11,603	149	6,359		3,432
	All other	7,608,824	5,915	22,111	110,725	556	10,563	1,348,397	2,240,012	18,667	2,437,705	220,853	1,192,666	654
18	Cincinnati, Ohio	4,418,275	18,148	39,156	29,905	5,297	3,616	394,851	2,393,120	24,604	1,445,517	54,128	9,717	216
	County	672,963	15,316					210,270	390,807	2,442		54,128		
	All other	3,745,312	2,832	39,156	29,905	5,297	3,616	184,581	2,002,313	22,162	1,445,517		9,717	216

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19	Kansas City, Mo	3,427,748	7,015	63,620	53,023			28,737	297,678	25,035	2,802,534	53,990	93,672	2,444
	County	129,466							104,431	25,035				
	All other	3,298,282	7,015	63,620	53,023			28,737	193,247		2,802,534	53,990	93,672	2,444
20	Seattle, Wash	6,544,982	32,262	21,400	71,428	11,427	7,564	790,334	4,217,634	10,515	494,984	23,723	419,813	443,898
	County	605,299	26,773			6,671	171	4,302	557,997	9,313	26			46
	All other	5,939,683	5,489	21,400	71,428	4,756	7,393	786,032	3,659,637	1,202	494,958	23,723	419,813	443,852
21	Indianapolis, Ind	9,405,511	59,788	7,641	14,448	1,140,813	7,516	1,139,806	4,430,408	278,711	1,507,164	69,371	637,873	111,972
	County	864,811	58,632	174		260,165	7,516	15,195	444,042	79,087				
	All other	8,540,700	1,156	7,467	14,448	880,648		1,124,611	3,986,366	199,624	1,507,164	69,371	637,873	111,972
22	Rochester, N. Y	5,819,378	477,049	10,153	15,148	10,539	339,748	662,941	3,256,051	487	967,729	58,309	20,999	225
	County	711,680	187,715				25,042		498,436	487				
	All other	5,107,698	289,334	10,153	15,148	10,539	314,706	662,941	2,757,615		967,729	58,309	20,999	225
23	Jersey City, N. J	4,302,046	63,266	37,236	27,267	6,278	23,389	80,588	1,920,287	919,302	995,134	123,811	105,488	
	County	2,410,598	12,096	13,404	367		22,889		1,354,792	916,966			90,084	
	All other	1,891,448	51,170	23,832	26,900	6,278	500	80,588	565,495	2,336	995,134	123,811	15,404	

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City number	Table VI — CITY	GROSS DEBT		NET DEBT	
		Total	Per capita	Total	Per capita
2	Chicago, Ill.	$285,491,907	$95.32	$176,597,810	$58.96
	County	22,224,556	7.42	13,455,716	4.49
	All other	263,267,351	87.90	163,142,094	54.47
4	Detroit, Mich.	220,257,429	180.82	176,516,040	144.91
	County	4,935,249	4.05	4,458,749	3.66
	All other	215,322,180	176.77	172,057,291	141.25
5	Cleveland, Ohio	180,892,249	193.16	132,645,624	141.64
	County	15,252,521	16.29	7,332,984	7.83
	All other	165,639,728	176.87	125,312,640	133.81
9	Los Angeles, Calif.	180,728,362	(1)	159,162,949	(1)
	County	15,549,316	(1)	13,037,021	(1)
	All other	165,179,046	(1)	146,125,928	(1)
10	Pittsburgh, Pa.	103,489,466	163.86	87,588,291	138.68
	County	38,799,793	61.43	30,126,117	47.70
	All other	64,689,673	102.43	57,462,174	90.98
12	Buffalo, N. Y.	86,790,624	162.04	58,873,196	109.92
	County	5,549,757	10.36	5,446,251	10.17
	All other	81,240,867	151.68	53,426,945	99.75
13	Milwaukee, Wis.	40,804,131	80.14	38,086,831	74.80
	County	13,310,848	26.14	12,922,105	25.38
	All other	27,493,283	54.00	25,164,726	49.42
15	Newark, N. J.	90,973,028	201.04	67,222,088	148.55
	County	16,499,564	36.46	12,227,126	27.02
	All other	74,473,464	164.58	54,994,962	121.53
16	Minneapolis, Minn.	62,186,071	146.17	45,572,231	107.12
	County	6,551,708	15.40	5,787,416	13.60
	All other	55,634,363	130.77	39,784,815	93.52
18	Cincinnati, Ohio	121,225,582	296.15	83,588,344	204.21
	County	11,365,283	27.77	4,937,069	12.06
	All other	109,860,299	268.38	78,651,275	192.15
19	Kansas City, Mo.	39,168,148	108.22	28,063,778	77.54
	County	1,288,487	3.56		
	All other	37,879,661	104.66	28,063,778	77.54
20	Seattle, Wash.	76,712,392	(1)	71,326,342	(1)
	County	6,271,804	(1)	5,157,755	(1)
	All other	70,440,588	(1)	66,168,587	(1)
21	Indianapolis, Ind.	32,965,776	91.87	31,676,276	88.28
	County	7,723,819	21.53	7,482,364	20.85
	All other	25,241,957	70.34	24,193,912	67.43
22	Rochester, N. Y.	53,833,601	169.77	34,837,133	109.86
	County	466,755	1.47	457,600	1.44
	All other	53,366,846	168.30	34,379,533	108.42
23	Jersey City, N. J.	84,880,338	269.22	70,958,044	225.06
	County	14,914,371	47.31	12,822,154	40.67
	All other	69,965,967	221.91	58,135,890	184.39

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

TABLE 3

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

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

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

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

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

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

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

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

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

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

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

TABLE 4

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table VII

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
1925	$2,197,241,971	400.4	$2,549,149,178	395.8	$1,501,038,277	401.3
1924	2,038,512,388	364.2	2,304,695,693	348.2	1,410,579,257	371.1
1922	1,801,302,485	310.2	1,984,322,234	285.9	1,248,986,024	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	

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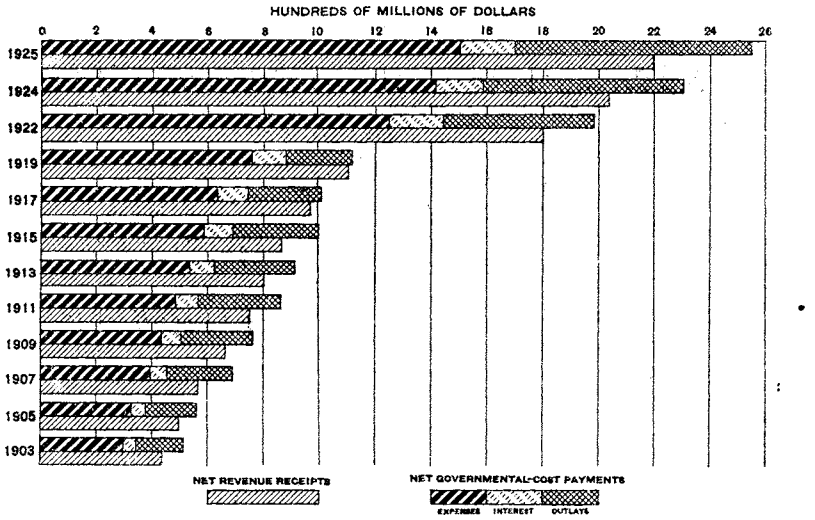
Table VII—Continued

YEAR	NET GOVERMENTAL-COST PAYMENTS—continued				PER CENT OF—	
	For interest		For outlays		Governmental-cost payments represented by revenue receipts	Revenue receipts represented by payments for expenses and interest
	Amount	Per cent of increase over 1903	Amount	Per cent of increase over 1903		
1925	$198,082,414	360.1	$850,028,487	395.0	86.2	77.3
1924	181,437,852	321.4	712,678,584	315.0	88.5	78.1
1922	194,584,268	351.9	540,751,942	214.9	90.8	80.1
1919	121,736,540	182.7	236,122,416	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	255,695,917	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

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



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

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

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

City number	Table VIII CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	Grand total	$2,455,007,641	$53,916,725	$2,858,056,754	$53,934,206
	Group I	1,283,783,126	39,880,829	1,508,914,367	39,880,829
	Group II	291,160,118	3,846,645	320,222,930	3,845,302
	Group III	452,210,221	5,815,261	536,644,483	5,818,755
	Group IV	276,929,376	2,758,419	316,628,871	2,773,740
	Group V	150,924,800	1,615,571	175,646,103	1,615,580
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER				
1	New York, N. Y	$438,991,198	$25,544,163	$498,212,355	$25,544,163
2	Chicago, Ill	202,830,098	2,194,020	221,530,104	2,194,020
3	Philadelphia, Pa	107,000,220	3,167,064	162,080,645	3,167,064
4	Detroit, Mich	107,362,534	756,424	123,200,351	756,424
5	Cleveland, Ohio	65,514,302	1,309,033	79,136,618	1,309,033
6	St. Louis, Mo	39,262,138	344,553	44,303,197	344,553
7	Baltimore, Md	37,240,947	1,127,386	46,892,454	1,127,386
8	Boston, Mass	68,114,642	1,535,102	71,531,261	1,535,102
9	Los Angeles, Calif	103,971,340	2,700,665	126,883,973	2,700,665
10	Pittsburgh, Pa	42,367,132	353,022	48,208,706	353,022
11	San Francisco, Calif	35,435,479	80,105	40,532,731	80,105
12	Buffalo, N. Y	35,693,096	769,292	46,401,972	769,292
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000				
13	Milwaukee, Wis	$34,345,809	$457,042	$36,843,425	$457,042
14	Washington, D. C	32,197,196		31,917,016	
15	Newark, N. J	30,478,389	574,127	37,703,236	573,552
16	Minneapolis, Minn	26,301,060	143,540	31,394,824	143,540
17	New Orleans, La	22,748,119	51,865	22,348,929	51,865
18	Cincinnati, Ohio	27,131,289	1,077,456	26,969,364	1,077,456
19	Kansas City, Mo	20,235,279	35,926	21,337,402	35,926
20	Seattle, Wash	33,686,739	945,425	36,054,585	944,657
21	Indianapolis, Ind	20,408,039		23,281,885	
22	Rochester, N. Y	23,503,533	168,209	26,502,042	168,209
23	Jersey City, N. J	20,124,666	393,055	25,870,222	393,055
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000				
24	Louisville, Ky	$11,349,948	$6,085	$11,854,420	$6,085
25	Toledo, Ohio	13,764,238	229,281	14,942,918	229,281
26	Portland, Oreg	15,137,566	183,589	19,493,651	183,589
27	Akron, Ohio	9,916,239	77,188	12,226,167	77,188
28	Denver, Colo	16,449,069	160,243	22,717,295	160,243
29	Columbus, Ohio	12,693,896	615,842	15,046,970	615,842
30	Providence, R. I	12,324,094	601,890	16,737,971	601,890
31	Oakland, Calif	13,381,828	3,485	13,711,996	3,485
32	St. Paul, Minn	12,706,283	448,530	17,615,744	448,530
33	Atlanta, Ga	10,241,683	146,567	10,603,972	146,567
34	Omaha, Nebr	13,005,658	301,920	15,342,787	303,124
35	Birmingham, Ala	7,098,630	61,319	9,009,953	61,319
36	San Antonio, Tex	5,868,763	9,044	7,144,872	9,044
37	Worcester, Mass	11,374,513	175,793	11,749,823	175,793
38	Dallas, Tex	8,410,537	29,973	10,994,876	29,973

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City number	Table VIII—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued				
39	Richmond, Va	$9,042,624	$214,359	$11,873,461	$214,359
40	Syracuse, N. Y	10,693,879	----------	11,614,693	----------
41	New Haven, Conn	7,555,899	10,677	8,487,128	10,677
42	Memphis, Tenn	7,564,629	6,777	8,435,882	6,777
43	Dayton, Ohio	7,354,125	155,696	8,804,786	155,696
44	Norfolk, Va	7,056,718	65,187	7,646,115	65,187
45	Houston, Tex	7,902,765	132,979	12,340,750	132,979
46	Bridgeport, Conn	6,881,694	652	7,275,539	652
47	Youngstown, Ohio	8,293,863	147,144	6,940,161	147,144
48	Hartford, Conn	9,330,980	50,589	9,906,561	52,879
49	Fort Worth, Tex	4,789,879	33,845	4,536,756	33,845
50	Grand Rapids, Mich	8,238,755	125,879	10,639,134	125,879
51	Springfield, Mass	10,135,007	18,649	10,083,166	18,649
52	Scranton, Pa	4,817,699	6,480	4,999,817	6,480
53	Paterson, N. J	6,143,582	42,140	10,265,178	42,140
54	Des Moines, Iowa	8,994,711	92,301	10,912,402	92,301
55	Nashville, Tenn	4,529,745	30,418	4,753,608	30,418
56	Trenton, N. J	6,114,357	117,808	7,307,086	117,808
57	Salt Lake City, Utah	5,969,071	7,860	5,538,261	7,860
58	Fall River, Mass	6,569,829	10,414	8,089,528	10,414
59	Camden, N. J	5,011,728	124,931	6,821,164	124,931
60	Flint, Mich	6,093,645	73,988	9,617,024	73,988
61	Wilmington, Del	3,960,714	17,607	4,157,401	17,607
62	New Bedford, Mass	7,157,613	31,280	7,756,971	31,280
63	Cambridge, Mass	6,765,150	18,632	6,421,093	18,632
64	Erie, Pa	4,953,612	15,854	5,303,549	15,854
65	Tulsa, Okla	6,975,907	61,596	9,357,315	61,596
66	Albany, N. Y	6,462,934	22,123	8,993,853	22,123
67	Kansas City, Kans	6,397,194	296,233	6,914,139	296,233
68	Yonkers, N. Y	8,396,500	10,441	10,941,108	10,441
69	Reading, Pa	3,475,034	34,168	4,843,164	34,168
70	Duluth, Minn	6,786,993	128,911	6,424,628	128,911
71	Lowell, Mass	5,707,167	15,885	5,784,872	15,885
72	Spokane, Wash	4,931,975	57,339	4,406,596	57,339
73	Elizabeth, N. J	4,446,767	74,199	5,324,548	74,199
74	Canton, Ohio	4,735,310	121,324	5,457,740	121,324
75	San Diego, Calif	8,094,532	9,869	9,569,043	9,869
76	Oklahoma City, Okla	5,819,916	30,040	7,696,452	30,040
77	Tacoma, Wash	6,231,493	260,625	9,502,570	260,625
78	Lynn, Mass	5,260,388	----------	5,525,572	----------
79	Waterbury, Conn	5,325,877	10,776	6,848,339	10,776
80	Utica, N. Y	4,597,196	3,464	5,845,547	3,464
81	El Paso, Tex	2,919,820	75,373	3,488,368	75,373
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000				
82	Somerville, Mass	$3,542,433	----------	$3,564,641	----------
83	Fort Wayne, Ind	5,038,855	$173,525	5,552,839	$182,525
84	Jacksonville, Fla	5,356,196	167,227	5,445,006	167,227
85	Knoxville, Tenn	3,041,182	22,995	3,895,871	22,995
86	Evansville, Ind	3,585,546	26,150	3,407,137	26,150
87	Lawrence, Mass	4,571,525	7,681	5,456,988	7,681
88	Savannah, Ga	2,406,952	----------	2,489,159	----------
89	Schenectady, N. Y	5,548,529	8,130	6,556,521	8,130
90	Allentown, Pa	2,553,436	10,799	2,808,252	10,799
91	Wichita, Kans	3,819,831	9,671	4,485,162	9,671
92	Bayonne, N. J	5,151,049	58,016	5,972,925	58,016
93	Long Beach, Calif	11,150,606	14,481	12,965,614	14,481
94	Tampa, Fla	2,755,683	120,401	4,157,437	120,401
95	Harrisburg, Pa	3,379,182	10,619	4,122,464	10,619
96	Manchester, N. H	3,284,817	19,565	3,070,145	19,565
97	Peoria, Ill	3,007,625	7,911	3,150,221	7,911
98	South Bend, Ind	5,150,846	68,503	5,568,644	68,850
99	Hamtramck, Mich	2,892,642	9,308	3,796,222	9,308
100	St. Joseph, Mo	2,907,712	----------	3,215,587	----------
101	Wilkes-Barre, Pa	3,020,238	405	3,690,360	405

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City number	Table VIII—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENT	
		Net	Transfer	Net	Transfer
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued				
102	Gary, Ind	$3,820,065	$1,667	$4,039,555	$1,667
103	Rockford, Ill	3,368,109	19,910	3,537,888	19,910
104	Sioux City, Iowa	4,119,690	8,778	4,646,442	8,778
105	Portland, Me	3,824,371	59,372	4,018,710	59,372
106	Little Rock, Ark	2,053,031		2,308,045	
107	Charleston, S. C	3,475,184	91,165	4,201,062	91,165
108	Sacramento, Calif	5,609,860	11,625	6,225,487	11,625
109	Troy, N. Y	3,581,149	686	3,747,308	686
110	Binghamton, N. Y	4,053,028	466	5,426,506	466
111	Saginaw, Mich	3,206,136	11,535	3,441,728	11,535
112	Johnstown, Pa	2,853,479		3,714,549	
113	East St. Louis, Ill	2,493,332		2,681,868	
114	Terre Haute, Ind	2,800,194		2,889,856	
115	Pawtucket, R. I	2,886,236	92,135	3,595,554	92,135
116	Highland Park, Mich	4,432,448	96,958	5,511,814	96,958
117	Lansing, Mich	5,359,113	112,721	5,891,681	112,721
118	Passaic, N. J	3,121,446	40,164	4,850,663	40,164
119	Springfield, Ohio	2,476,232	25,227	2,284,428	25,227
120	Chester, Pa	1,718,058	8,661	1,771,747	8,661
121	Hoboken, N. J	4,926,741	36,842	4,285,311	36,678
122	Racine, Wis	2,586,694	40,671	2,693,396	40,671
123	Winston-Salem, N. C	2,614,376	5,530	5,374,729	5,530
124	New Britain, Conn	2,652,056	13,438	3,009,845	13,438
125	Chattanooga, Tenn	2,036,879	6,391	2,551,239	6,391
126	Altoona, Pa	2,157,435	18,491	2,602,567	18,491
127	Mobile, Ala	1,744,152	5,428	2,667,408	5,428
128	Berkeley, Calif	3,204,643		2,872,948	
129	Brockton, Mass	3,549,480	14,016	3,452,320	14,016
130	Springfield, Ill	2,894,809	75,903	3,069,319	75,903
131	Bethlehem, Pa	2,310,239	16,128	2,542,176	16,128
132	Huntington, W. Va	3,014,795		3,248,855	
133	Cicero, Ill	2,399,048		2,623,635	
134	Quincy, Mass	3,888,779	25,642	3,810,619	25,642
135	Lincoln, Nebr	3,550,017	11,811	3,818,029	11,811
136	Holyoke, Mass	4,904,473	82,831	4,780,479	82,831
137	East Orange, N. J	3,170,001	56,585	3,476,107	56,585
138	Portsmouth, Va	1,643,332	13,477	2,400,584	13,477
139	Covington, Ky	1,621,076	650	1,791,905	650
140	Macon, Ga	1,855,324	35,989	2,602,774	39,071
141	Roanoke, Va	1,869,002	16,098	2,741,647	16,098
142	Jackson, Mich	2,313,135	6,000	2,958,298	6,000
143	Shreveport, La	2,955,120	49,275	3,930,339	49,275
144	Fresno, Calif	2,431,231		2,395,835	
145	Niagara Falls, N. Y	3,784,925	40,738	5,221,863	43,794
146	Lakewood, Ohio	3,116,761	26,966	3,359,441	26,966
147	Lancaster, Pa	1,372,916	1,192	2,047,988	1,192
148	Wheeling, W. Va	2,539,731		3,110,309	
149	Pasadena, Calif	7,638,603	364,522	7,712,724	364,522
150	Topeka, Kans	2,391,283	22,049	2,752,613	22,049
151	Wichita Falls, Tex	1,635,661	595	1,749,845	595
152	Augusta, Ga	2,242,875	15,326	1,919,856	15,326
153	Kalamazoo, Mich	2,566,952	57,791	2,720,720	57,791
154	Newton, Mass	3,999,633	28,061	4,441,943	28,061
155	Atlantic City, N. J	6,287,851	147,728	7,392,542	147,728
156	Decatur, Ill	2,019,747	3,333	2,542,570	3,333
157	Davenport, Iowa	2,771,367		2,645,432	
158	Charlotte, N. C	2,395,949	30,972	4,481,810	30,972
159	Malden, Mass	2,333,422	1,319	2,618,730	1,319
160	Oak Park, Ill	2,953,532	3,920	3,303,282	3,920
161	Kenosha, Wis	2,951,812	60,846	3,299,416	60,846
162	Hammond, Ind	4,523,278	29,729	4,462,831	29,729
163	Mount Vernon, N. Y	3,456,888	73,396	4,768,739	73,396
164	Cedar Rapids, Iowa	2,237,307	2,283	2,219,757	2,283

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City number	Table VIII—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000				
165	Woonsocket, R. I	$2,290,933	$89,202	$2,919,546	$89,202
166	New Castle, Pa	1,561,133		1,789,427	
167	Beaumont, Tex	1,705,311	22,635	2,103,273	22,635
168	McKeesport, Pa	1,824,827	4,252	1,992,361	4,252
169	York, Pa	1,311,647	3,084	1,414,802	3,084
170	Haverhill, Mass	2,460,636	15,292	2,671,497	15,292
171	Bay City, Mich	2,253,429	148,406	2,355,703	148,406
172	Elmira, N. Y	2,250,120	789	2,151,019	789
173	Charleston, W. Va	2,496,329		2,818,803	
174	Medford, Mass	2,252,366	1,582	2,424,398	1,582
175	Galveston, Tex	2,116,164	1,375	3,100,645	1,375
176	Pontiac, Mich	2,574,457	4,073	2,861,954	4,073
177	Chelsea, Mass	2,313,884	30,277	2,839,583	30,277
178	Stockton, Calif	2,640,028		3,605,245	
179	Perth Amboy, N. J	1,988,125	35,000	2,790,699	35,000
180	Pittsfield, Mass	2,098,233	4,114	1,942,250	4,114
181	Lexington, Ky	1,646,630	11,398	1,424,391	11,398
182	Lima, Ohio	2,075,867	18,124	2,193,055	18,124
183	Madison, Wis	3,135,140	114,270	4,015,595	114,270
184	Newport News, Va	1,065,850	805	1,087,603	805
185	Montgomery, Ala	1,401,593		1,773,020	
186	Greensboro, N. C	2,201,945	16,393	4,664,178	16,393
187	East Chicago, Ind	2,507,071	53,766	4,970,707	53,766
188	New Rochelle, N. Y	3,456,832		5,128,587	
189	Columbus, Ga	1,439,144	1,695	1,847,809	1,695
190	Evanston, Ill	3,032,640	95	3,708,702	95
191	Pueblo, Colo	2,224,490	48,976	2,163,709	48,976
192	Fitchburg, Mass	2,211,377	3,295	2,158,166	3,295
193	San Jose, Calif	2,475,746	2,526	2,576,803	2,526
194	Waco, Tex	1,654,707	22,289	1,826,016	22,289
195	Muskegon, Mich	2,227,094	39,165	2,304,246	39,165
196	Brookline, Mass	3,085,074	1,387	3,377,161	1,387
197	Salem, Mass	2,138,272	150	2,188,882	150
198	Jamestown, N. Y	2,615,904	107,101	2,791,915	107,101
199	Butte, Mont	1,209,238	3,704	1,129,107	3,704
200	Williamsport, Pa	1,309,328	350	1,244,706	350
201	Muncie, Ind	1,372,728		1,447,629	
202	Hamilton, Ohio	2,410,564	16,214	2,235,551	16,214
203	Lorain, Ohio	1,803,211	22,661	1,930,979	22,661
204	Everett, Mass	2,234,819	10,940	2,140,889	10,940
205	Chicopee, Mass	2,144,159	44,777	2,379,390	44,777
206	Springfield, Mo	1,081,362		1,145,393	
207	Battle Creek, Mich	1,744,538		1,694,577	
208	Durham, N. C	1,387,961	37,591	1,814,918	37,591
209	Columbia, S. C	1,475,421	3,140	1,473,026	3,140
210	Dubuque, Iowa	1,864,148	32,817	2,252,003	32,817
211	Stamford, Conn	2,311,228		2,430,438	
212	Joliet, Ill	1,852,891	19,033	2,063,039	19,033
213	Aurora, Ill	1,707,568	26,274	2,294,383	26,274
214	Superior, Wis	1,638,164	1,681	1,644,062	1,681
215	Council Bluffs, Iowa	2,074,907	2,323	2,260,588	2,323
216	Rock Island, Ill	1,354,261	4,734	1,424,858	4,734
217	Taunton, Mass	2,057,697	20,217	2,032,641	20,217
218	Portsmouth, Ohio	1,304,111	13,879	1,945,035	13,879
219	Quincy, Ill	1,562,442	2,050	1,676,571	2,050
220	New Brunswick, N. J	1,772,696	34,948	2,149,999	34,948
221	Austin, Tex	1,935,595	2,776	2,229,161	2,776
222	Ogden, Utah	1,750,995	821	1,887,523	821
223	Kokomo, Ind	961,595		979,398	
224	Easton, Pa	1,222,370	2,930	2,687,627	2,930
225	Waterloo, Iowa	1,620,010	37,805	1,551,340	37,805
226	Wilmington, N. C	1,028,024	1,425	1,069,441	1,425
227	Danville, Ill	1,153,800	1,840	1,374,015	1,840
228	Hazleton, Pa	976,576		1,305,169	
229	Auburn, N. Y	1,402,287	19,795	1,348,842	19,804

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Table VIII—Continued

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

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

TABLE 5

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

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

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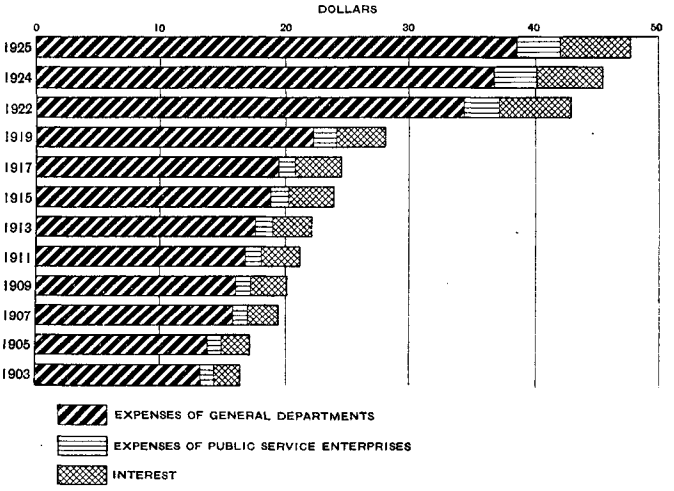
Table IX YEAR	PER CAPITA NET REVENUE RECEIPTS			PER CAPITA NET GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND INTEREST			
	Total	Other than of public service enterprises	Of public service enterprises	Total	For expenses of general departments	For expenses of public service enterprises	For interest
1925	$61.90	$55.70	$6.19	$47.87	$38.72	$3.56	$5.58
1924	58.41	52.42	6.00	45.62	36.89	3.53	5.20
1922	53.57	48.74	4.83	42.93	34.37	2.77	5.79
1919	35.26	31.65	3.61	28.07	22.28	1.90	3.89
1917	31.97	28.84	3.13	24.58	19.53	1.39	3.66
1915	30.00	26.97	3.03	23.93	18.95	1.39	3.58
1913	28.55	25.74	2.81	22.17	17.67	1.35	3.15
1911	28.07	25.09	2.98	21.23	16.91	1.26	3.07
1909	26.42	23.53	2.89	20.15	16.06	1.22	2.86
1907	24.67	21.90	2.77	19.57	15.84	1.17	2.56
1905	22.79	20.19	2.60	17.25	13.81	1.07	2.36
1903	21.14	18.71	2.42	16.41	13.25	1.10	2.06

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



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

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Table X

YEAR	Total	The general property tax	Other taxes	Special assessments	Subventions and grants, donations, and pension assessments	Earnings of public service enterprises	Other revenues
1925	$61.90	$40.62	$3.62	$4.30	$3.14	$6.19	$4.02
1924	58.41	38.59	3.33	3.43	3.12	6.00	3.96
1922	53.57	35.85	2.80	2.58	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: 1903–1925

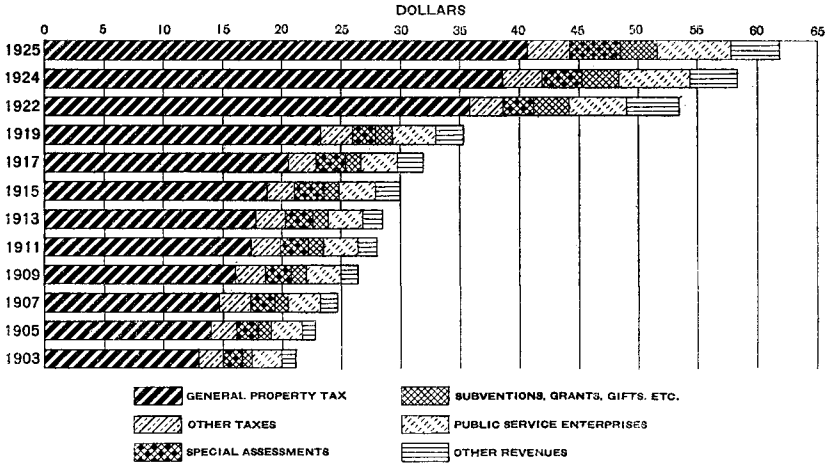

TABLE 6

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

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

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

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

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

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

Table XI

YEAR	The general property tax	Other taxes	Special assessments	Subventions and grants, donations, and pension assessments	Earnings of public service enterprises	Other revenues
1925	65.6	5.8	6.9	5.1	10.0	6.5
1924	66.1	5.7	5.9	5.3	10.3	6.8
1922	66.9	5.2	4.8	5.9	9.0	8.2
1919	66.0	7.6	5.6	4.1	10.2	6.4
1917	64.3	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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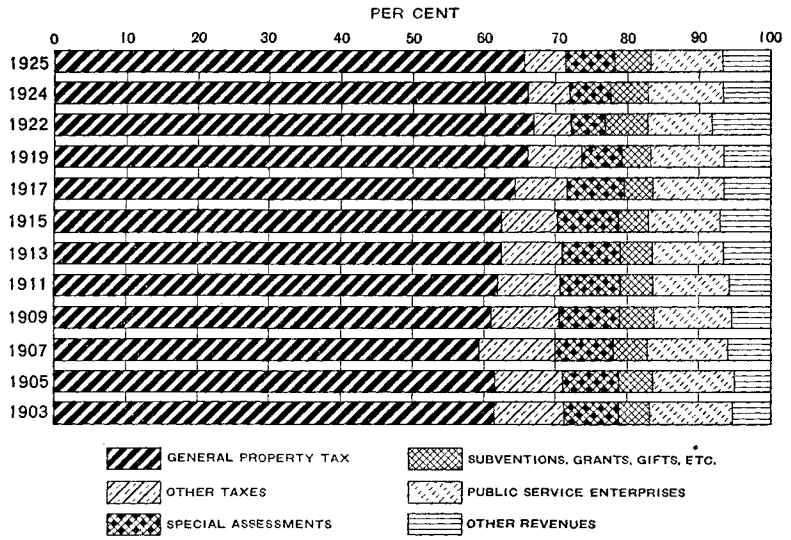
DIAGRAM 6.—PER CENT DISTRIBUTION OF NET REVENUE RECEIPTS OF 146 CITIES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903–1925.



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

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

Table XII

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

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

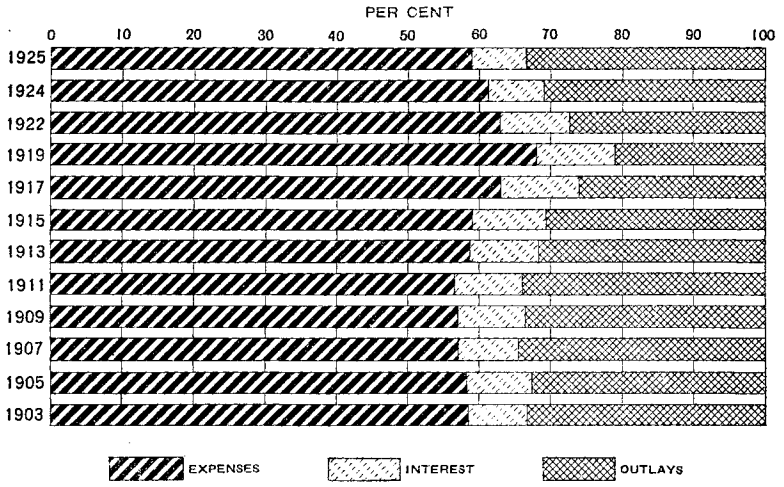

TABLE 7

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

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

City number	Table XIII — CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	Grand total	$20,710,956	$8,863,987	$239,175	$11,583,157	$24,637
	Group I	11,146,560	7,336,715	124,436	3,678,127	7,282
	Group II	435,637	431,409		4,125	103
	Group III	5,506,795	425,151	52,960	5,011,717	16,967
	Group IV	2,134,058	430,434	28,492	1,675,130	2
	Group V	1,487,906	240,278	33,287	1,214,058	283
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER					
1	New York, N. Y	$7,240,989	$6,552,934		$688,055	
4	Detroit, Mich	126,161			118,879	$7,282
7	Baltimore, Md	652,956	[1] 652,956			
8	Boston, Mass	2,995,629		$124,436	2,871,193	
12	Buffalo, N. Y	130,825	130,825			

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

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Table XIII—Continued

City number	City	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000					
13	Milwaukee, Wis	$103				$103
15	Newark, N. J	266,903	$266,903			
22	Rochester, N. Y	65,162	61,037		$4,125	
23	Jersey City, N. J	103,469	103,469			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000					
37	Worcester, Mass	$615,190		$348	$614,842	
41	New Haven, Conn	98,419	$98,019			$400
46	Bridgeport, Conn	15,611	15,611			
48	Hartford, Conn	1,338,572	2,660		1,335,912	
51	Springfield, Mass	478,584			478,584	
53	Paterson, N. J	39,288	39,288			
56	Trenton, N. J	26,703	26,703			
58	Fall River, Mass	753,617		6,631	746,986	
59	Camden, N. J	26,893	26,893			
61	Wilmington, Del	311				311
62	New Bedford, Mass	730,313		10,014	720,299	
63	Cambridge, Mass	425,592		26,514	399,078	
66	Albany, N. Y	103,353	103,353			
68	Yonkers, N. Y	9,706	9,706			
70	Duluth, Minn	16,256				16,256
71	Lowell, Mass	493,881	459	4,784	488,638	
73	Elizabeth, N. J	13,581	13,581			
78	Lynn, Mass	232,920	873	4,669	227,378	
79	Waterbury, Conn	19,959	19,959			
80	Utica, N. Y	68,046	68,046			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000					
82	Somerville, Mass	$115,929	$36	$13,324	$102,569	
87	Lawrence, Mass	679,166	3,218	2,219	673,729	
89	Schenectady, N. Y	28,208	28,208			
92	Bayonne, N. J	6,496	6,496			
96	Manchester, N. H	204,384	131,396		72,988	
105	Portland, Me	58,267	58,267			
109	Troy, N. Y	48,867	48,867			
110	Binghamton, N. Y	38,009	38,009			
118	Passaic, N. J	9,607	9,607			
121	Hoboken, N. J	15,728	15,728			
123	Winston-Salem, N. C	1,222			1,222	
124	New Britain, Conn	19,494	[1] 19,494			
129	Brockton, Mass	174,741		3,679	171,062	
134	Quincy, Mass	104,009		2,628	101,381	
136	Holyoke, Mass	385,509			385,509	
137	East Orange, N. J	11,894	11,894			
145	Niagara Falls, N. Y	29,892	29,892			
154	Newton, Mass	74,671		1,006	73,665	
155	Atlantic City, N. J	18,578	18,578			
158	Charlotte, N. C	3,134			3,134	
159	Malden, Mass	95,507		5,636	89,871	
161	Kenosha, Wis	2				$2
163	Mount Vernon, N. Y	10,744	10,744			

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

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City number	Table XIII—Continued CITY	SPECIAL PROPERTY TAXES				
		Total	Corporation			All other
			Bank	Street railway	All other	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000					
170	Haverhill, Mass	$92,744	$1,213	$2,794	$88,737	
172	Elmira, N. Y	17,159	17,159			
174	Medford, Mass	49,292	965	6,434	41,893	
177	Chelsea, Mass	91,301	244	2,581	88,476	
179	Perth Amboy, N. J	5,041	5,041			
180	Pittsfield, Mass	166,491	13,546		152,945	
186	Greensboro, N. C	814			814	
188	New Rochelle, N. Y	9,219	9,219			
192	Fitchburg, Mass	171,052		20	171,032	
196	Brookline, Mass	74,056		8,300	65,756	
197	Salem, Mass	110,823		2,597	108,226	
198	Jamestown, N. Y	43,270	43,270			
204	Everett, Mass	89,336	82	7,931	81,323	
205	Chicopee, Mass	194,794	683		194,111	
208	Durham, N. C	616			616	
211	Stamford, Conn	10,909	10,909			
217	Taunton, Mass	118,185	9	2,557	115,619	
220	New Brunswick, N. J	9,120	9,120			
226	Wilmington, N. C	1,051			1,051	
229	Auburn, N. Y	350	350			
230	Poughkeepsie, N. Y	42,119	42,119			
231	Orange, N. J	3,267	3,267			
233	Amsterdam, N. Y	39,882	39,882			
234	Waltham, Mass	98,078		73	98,005	
236	Lewiston, Me	7,610	7,610			
237	Green Bay, Wis	4				$4
242	Watertown, N. Y	23,344	17,890		5,454	
245	Newburgh, N. Y	17,979	17,700			279

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

City number	Table XIV CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
	Grand total	[1] $40,780,116	$1,696,811	$32,800,008	$6,279,925
	Group I	25,733,546	383,133	19,783,530	5,566,883
	Group II	[1] 4,413,567	690,063	3,458,119	262,013
	Group III	4,689,510	544,897	3,893,240	251,373
	Group IV	3,127,252	36,422	2,969,476	121,354
	Group V	2,816,241	42,296	2,695,643	78,302
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER				
1	New York, N. Y	$19,620,083		$15,040,734	$4,579,349
2	Chicago, Ill	97,182	$97,182		
3	Detroit, Mich	776,134			776,134
5	Cleveland, Ohio	285,951	285,951		
8	Boston, Mass	3,970,047		3,970,047	
12	Buffalo, N. Y	984,149		772,749	211,400

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

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Table XIV—Continued

City number	CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000				
13	Milwaukee, Wis	$2,984,330	$78,824	$2,905,506	
14	Washington, D. C	[1] 3,372			
16	Minneapolis, Minn	139,725	49,772		$89,953
18	Cincinnati, Ohio	561,467	561,467		
22	Rochester, N. Y	724,673		552,613	172,060
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000				
25	Toledo, Ohio	$153,196	$153,196		
27	Akron, Ohio	43,244	43,244		
29	Columbus, Ohio	135,218	135,218		
32	St. Paul, Minn	33,840			$33,840
37	Worcester, Mass	620,079		$620,079	
39	Richmond, Va	90,610	90,610		
40	Syracuse, N. Y	341,793		273,198	68,595
43	Dayton, Ohio	57,927	57,927		
44	Norfolk, Va	11,458	11,458		
47	Youngstown, Ohio	24,520	24,520		
51	Springfield, Mass	529,455		529,455	
58	Fall River, Mass	449,577		449,577	
62	New Bedford, Mass	398,240		398,240	
63	Cambridge, Mass	397,234		397,234	
66	Albany, N. Y	237,610		187,661	49,949
68	Yonkers, N. Y	315,612		268,524	47,088
70	Duluth, Minn	21,619			21,619
71	Lowell, Mass	342,814		342,814	
74	Canton, Ohio	28,724	28,724		
78	Lynn, Mass	284,603		284,603	
80	Utica, N. Y	172,137		141,855	30,282
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000				
82	Somerville, Mass	$232,847		$232,847	
87	Lawrence, Mass	321,874		321,874	
89	Schenectady, N. Y	244,088		212,055	$32,033
96	Manchester, N. H	86		86	
109	Troy, N. Y	92,800		75,951	16,849
110	Binghamton, N. Y	140,309		122,810	17,499
119	Springfield, Ohio	12,370	$12,370		
122	Racine, Wis	205,551		205,551	
129	Brockton, Mass	194,919		194,919	
134	Quincy, Mass	202,197		202,197	
136	Holyoke, Mass	240,640		240,640	
138	Portsmouth, Va	3,329	3,329		
141	Roanoke, Va	7,517	7,517		
145	Niagara Falls, N. Y	156,514		134,218	22,296
146	Lakewood, Ohio	13,206	13,206		
154	Newton, Mass	325,711		325,711	
159	Malden, Mass	144,113		144,113	
161	Kenosha, Wis	422,471		422,471	
163	Mount Vernon, N. Y	166,710		134,033	32,677

[1] Incorporation tax.

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City number	Table XIV—Continued CITY	OTHER SPECIAL TAXES			
		Total	Inheritance	Income	Mortgage
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000				
170	Haverhill, Mass	$164,967		$164,967	
172	Elmira, N. Y	61,351		52,053	$9,298
174	Medford, Mass	139,917		139,917	
177	Chelsea, Mass	129,270		129,270	
180	Pittsfield, Mass	155,022		155,022	
182	Lima, Ohio	1,479	$1,479		
183	Madison, Wis	133,626		133,626	
184	Newport News, Va	449	449		
188	New Rochelle, N. Y	164,916		134,085	30,831
192	Fitchburg, Mass	140,246		140,246	
196	Brookline, Mass	377,629		377,629	
197	Salem, Mass	139,850		139,850	
198	Jamestown, N. Y	40,081		31,962	8,119
202	Hamilton, Ohio	7,915	7,915		
203	Lorain, Ohio	3,778	3,778		
204	Everett, Mass	136,186		136,186	
205	Chicopee, Mass	102,962		102,962	
214	Superior, Wis	47,745		47,745	
217	Taunton, Mass	102,795		102,795	
218	Portsmouth, Ohio	24,460	24,460		
229	Auburn, N. Y	39,832		32,408	7,424
230	Poughkeepsie, N. Y	60,970		51,459	9,511
232	Petersburg, Va	2,373	2,373		
233	Amsterdam, N. Y	39,599		34,154	5,445
234	Waltham, Mass	110,985		110,985	
237	Green Bay, Wis	50,705		50,705	
238	Sheboygan, Wis	77,536		77,536	
240	Oshkosh, Wis	158,489		158,489	
242	Watertown, N. Y	50,841		43,167	7,674
244	La Crosse, Wis	113,442		113,442	
245	Newburgh, N. Y	34,983		34,983	
246	Lynchburg, Va	1,842	1,842		

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

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

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

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

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

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

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

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

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

TABLE 8

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

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

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

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

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

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

TABLE 9

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

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

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

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

TABLE 10

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

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

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

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

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

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

TABLE 11

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

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

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

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

TABLE 12

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

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

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

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

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

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

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

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

Table XV

GENERAL DEPARTMENTAL EXPENSES: 146 CITIES

	1925	1924	1922	1919
Total	$1,374,603,264	$1,287,484,806	$1,155,691,566	$697,319,550
General government	119,784,584	111,856,506	105,174,603	72,585,840
Protection to person and property	278,056,339	259,275,394	234,199,781	146,763,351
Health and sanitation	140,375,510	130,388,115	115,448,036	75,847,376
Highways	117,692,618	109,807,119	98,763,819	65,003,951
Charities, hospitals, and corrections	84,857,781	79,239,113	76,627,893	53,262,472
Schools	502,238,624	475,725,840	422,843,735	216,701,210
Libraries	17,378,740	15,782,744	14,326,837	9,079,614
Recreation	44,886,041	41,819,027	38,703,377	24,204,797
Miscellaneous	69,333,027	63,590,948	49,603,485	33,870,939
	1915	**1911**	**1907**	**1903**
Total	$546,568,203	$452,899,274	[1] $367,367,970	[1] $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

[1] Includes refunds and service transfers.

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

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TABLE 13

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

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

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

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

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

Table XVI

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]		
1925	$37.26	$3.16	$7.46	$3.75	$3.21	$2.19	$14.10	$0.48	$1.22	$1.78
1924	35.61	3.01	7.10	3.55	3.07	2.08	13.52	0.44	1.15	1.67
1922	33.15	2.94	6.66	3.25	2.87	2.08	12.50	0.41	1.09	1.34
1919	21.63	2.22	4.53	2.34	2.04	1.59	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 1925, inclusive; for the years 1903 to 1909, inclusive, they are included with expenses of police, fire, and school departments.
[2] Payments for expenses of art galleries and museums are included in column "Recreation" for the years 1911 to 1925, inclusive; for the years 1903 to 1909, inclusive, they are included with the expenses of libraries.

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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: 1903–1925.

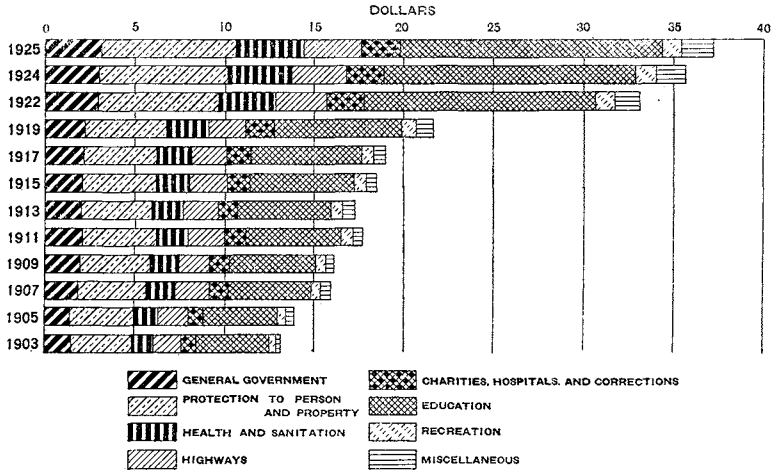

TABLE 14

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

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

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

Table XVII

YEAR	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
						Schools	Libraries		
1925	8.5	20.0	10.1	8.6	5.9	37.6	1.3	3.3	4.8
1924	8.5	19.9	10.0	8.6	5.9	38.0	1.2	3.2	4.7
1922	8.9	20.1	9.8	8.7	6.3	37.7	1.2	3.3	4.0
1919	10.2	21.0	10.8	9.4	7.3	31.8	1.3	3.4	4.7
1917	11.5	21.4	10.1	10.4	7.2	31.1	1.3	3.5	3.5
1915	11.4	22.0	10.1	11.2	6.8	30.2	1.3	3.7	3.3
1913	11.6	22.6	10.1	11.2	6.4	28.9	1.3	3.7	4.2
1911	11.8	23.4	10.1	11.6	6.6	28.6	1.3	3.7	3.0
1909	12.2	24.2	10.0	10.6	6.9	28.2	1.5	3.4	2.8
1907	11.7	23.8	9.9	12.0	6.6	27.7	1.3	3.2	3.6
1905	10.0	25.3	9.7	12.0	6.3	28.7	1.4	3.4	3.2
1903	11.1	25.3	9.2	12.4	6.5	29.3	1.5	2.7	2.1

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

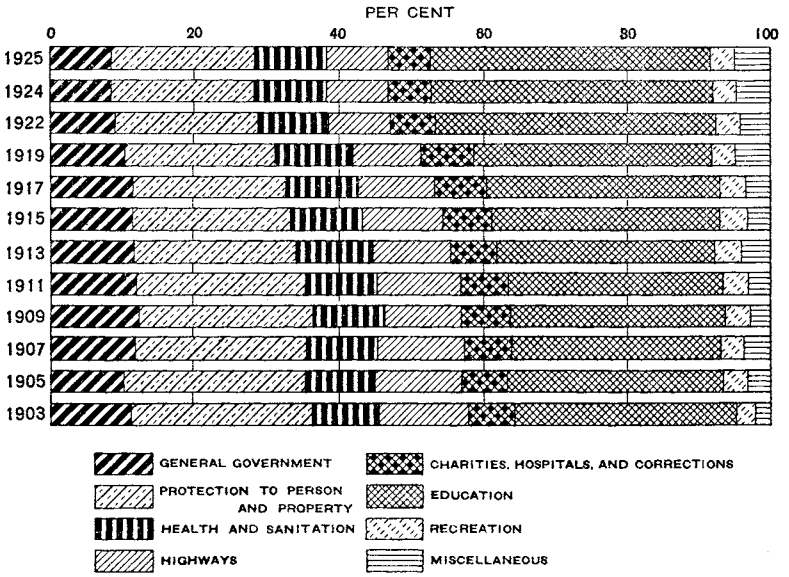

TABLE 15

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

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

YEAR	Revenue receipts	PAYMENTS		
		Total	Expenses	Outlays
1925	$136,027,428	$163,524,951	$64,806,206	$98,718,745
1924	127,483,814	170,804,614	65,609,226	105,195,388
1922	108,426,188	(1)	56,922,616	(1)
1919	86,272,626	80,674,743	41,686,560	38,988,183
1917	76,964,015	63,918,158	31,885,640	32,032,518
1915	70,599,902	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

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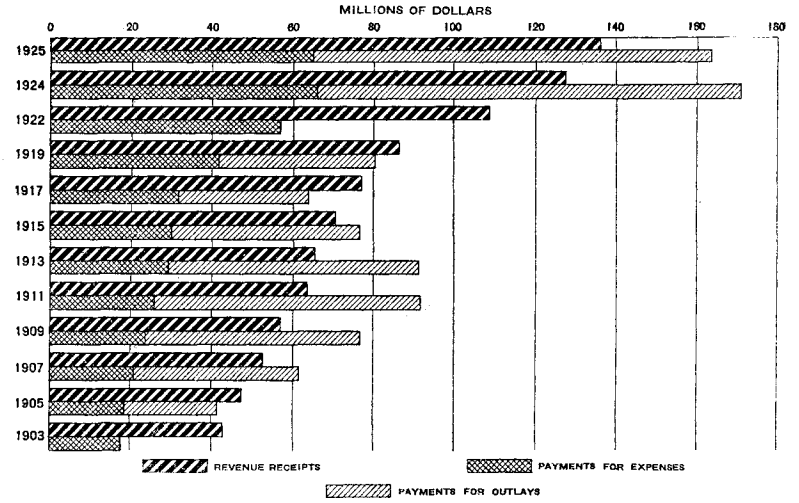
DIAGRAM 10.—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND OUTLAYS OF WATER-SUPPLY SYSTEMS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1925



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

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

TABLE 16

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

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

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

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

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

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

TABLE 17

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

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

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

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

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TABLE 18

Amount of specified assets and value of public properties at close of year.—Table 18 shows, for each city, the assets at the close of the year reported of the sinking, public trust, and investment funds as recorded in the books of the several divisions of the government of the municipality, whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year. All cash on hand at the close of the year except that which is held in private trust funds is shown in the four columns, as will be observed by comparing these items for any city or group of cities with the statement of cash on hand at the close of the year as shown in Table 2 of this report. The data for real property and securities are shown only in Table 18. The valuations shown for the investments of the funds are the book values. The figures for real property may represent its cost to the fund or its valuation at a recent 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 18 shows the amount of the assets of these funds under three heads—"Cash," "City securities," and "Other investments."

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

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

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

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

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

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

TABLE 19

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

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

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

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

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

TABLE 20

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

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

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

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

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

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

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

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

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

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

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 20 is separated into two classes, that which was owing (1) to the public, and (2) to city funds with investments. In the column headed "City funds with investments" is included the par value of all city securities held by sinking, public trust, and investment funds. Of the total debt, $1,312,503,205, or 19.7 per cent, was held by the three classes of funds mentioned. In the column headed "The public" is included the par value of all other city debt obligations outstanding.

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

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

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

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

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

YEAR	Amount	Per capita	YEAR	Amount	Per capita
1925	$6,108,873,239	$172.09	1913	$2,731,182,855	$97.16
1924	5,550,634.732	159.06	1911	2,541,335,453	94.87
1922	4,792,038,638	142.52	1909	2,200,175,767	87.63
1919	3,678,254,113	117.51	1907	1,870,298,100	80.94
1917	3,432,360,202	113.32	1905	1,609,157,835	73.23
1915	3,147,762,681	109.13	1903	1,395,709,774	66.88

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

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

Table XVIII

YEAR	Funded or fixed, and floating debt	SINKING FUND ASSETS		NET DEBT [1]	
		Amount	Per capita	Amount	Per capita
1925	$5,541,490,597	$1,301,111,992	$36.65	$4,240,378,605	$119.45
1924	5,057,023,870	1,215,043,841	34.82	3,841,980,029	110.09
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.

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

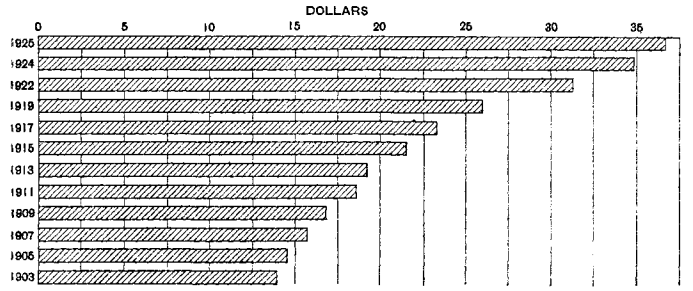
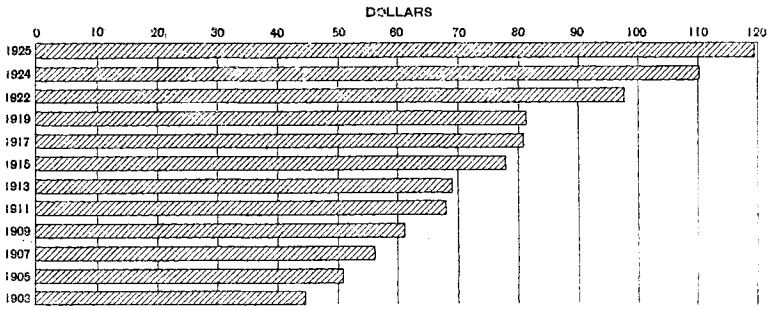


DIAGRAM 12.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1925



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

GROUPS OF CITIES WITH SPECIFIED POPULATION	PER CAPITA OF GROSS DEBT			Per capita of net debt
	Total	For general departments and municipal service enterprises	For public service enterprises and investments	
500,000 and over	$225.14	[1] $197.29	$27.85	$147.86
300,000 and less than 500,000	149.01	106.44	42.57	116.61
100,000 and less than 300,000	120.95	90.16	30.79	91.77
50,000 and less than 100,000	95.45	76.67	18.77	74.72
Over 30,000 and less than 50,000	87.07	71.21	15.86	64.34

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

TABLE 21

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

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

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

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

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

TABLE 22

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

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

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

TABLE 23

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

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

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

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

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

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

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

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

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

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

Table XIX

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
128	BERKELEY, CALIF.:				
	City corporation	$77,322,813	$1,214,279	[1] $15.70	[1] $10.99
	Original city and unsecured personal	63,561,613	1,004,246	15.80	11.06
	North Brae annexation	4,981,575	77,210	15.50	10.85
	Claremont annexation	4,222,675	66,294	15.70	10.99
	Annexation (1920–21)	4,556,950	66,529	14.60	10.22
144	FRESNO, CALIF.:				
	City corporation	46,897,189	802,012	[1] 17.10	[1] 7.52
	Original city	30,067,036	509,336	16.94	7.45
	Annexation No. 2	4,688,980	79,197	16.89	7.43
	Annexation No. 3	3,108,595	51,136	16.45	7.27
	Annexation No. 4	3,353,693	54,903	16.37	7.15
	Annexation No. 5	4,574,985	90,219	19.72	8.72
	Annexation No. 6	1,103,900	17,221	15.60	6.73
93	LONG BEACH, CALIF.:				
	City corporation	157,161,545	2,148,211	[1] 13.67	[1] 6.96
	Original city	69,019,980	966,280	14.00	7.13
	Annexations Nos. 1, 2, 3, and 4	23,311,650	321,701	13.80	7.04
	Annexations Nos. 5, 7, and 8	43,863,850	600,935	13.70	6.98
	Annexation No. 9	2,355,465	30,385	12.90	6.56
	Annexations Nos. 10, 11, and 12	18,610,690	228,910	12.30	6.23
	County	154,621,170	1,823,365	[1] 11.79	[1] 5.90
	Property in general	154,621,170	1,731,757	11.20	5.60
	Flood control district	130,868,345	91,608	0.70	0.35
9	LOS ANGELES, CALIF.:				
	City corporation	1,374,750,565	22,755,184	[1] 16.55	[1] 8.28
	Taxation districts Nos. 1, 4, and 11	827,686,435	13,491,289	16.30	8.15
	Taxation district No. 2	17,982,370	291,315	16.20	8.10
	Taxation districts Nos. 3, 6, and 7	219,304,425	3,508,871	16.00	8.00
	Taxation districts Nos. 5 and 8	240,726,240	3,659,039	15.20	7.60
	Taxation districts Nos. 9 and 10	29,417,600	450,089	15.30	7.65
	Taxation district No. 12	28,181,190	433,990	15.40	7.70
	Taxation district No. 13	3,452,760	54,208	15.70	7.85
	Taxation district No. 14	7,999,545	153,591	19.20	9.60
	Municipal improvement districts—				
	Nos. 1 and 17	253,758,505	101,503	0.40	0.20
	No. 2	3,131,100	29,432	9.40	4.70
	No. 3	5,144,805	25,210	4.90	2.45
	No. 7	57,099,415	17,130	0.30	0.15
	No. 11	13,958,100	55,832	4.00	2.00
	No. 18	4,890,055	4,401	0.90	0.45
	No. 19	5,249,560	12,599	2.40	1.20
	No. 20	2,322,175	3,251	1.40	0.70
	No. 22	13,890,885	150,022	10.80	5.40
	No. 23	4,110,145	27,538	6.70	3.35
	Water district No. 3	26,469,850	285,874	10.80	5.40
	County	1,374,750,565	17,734,613	[1] 12.90	6.45
	Property in general	1,374,750,565	15,397,206	11.20	5.60
	For free library	339,563,390	135,825	0.40	0.20
	Road districts	229,583,344	688,750	3.00	1.50
	Road improvement districts	37,118,265	253,889	[1] 6.84	[1] 3.42
	Water districts	1,374,751	13,363	[1] 9.72	[1] 4.86
	Lighting districts	49,491,020	85,125	[1] 1.72	[1] 0.86
	Flood control district	1,141,042,969	798,730	0.70	0.35
	Fire protection districts	101,731,542	335,714	[1] 3.30	[1] 1.65
	Drainage districts	17,871,757	18,587	[1] 1.04	[1] 0.52
	Sanitation districts	28,869,762	5,774	0.20	0.10
	Cemetery districts	16,497,007	1,650	0.10	0.05

[1] Average rate.

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Table XIX—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
31	OAKLAND, CALIF.:				
	City corporation	$212,055,965	$4,706,214	[1] $22.19	[1] $11.10
	Original city	165,595,185	3,725,892	22.50	11.25
	Annexation	46,460,780	980,322	21.10	10.55
	School districts	199,886,597	2,485,278	[1] 12.43	[1] 6.25
	Original city	159,597,943	1,220,924	7.65	3.85
	Bray and Elmhurst	9,712,150	73,327	7.55	3.76
	Fruitvale	12,360,004	99,498	8.05	4.04
	Hayes	1,492,125	10,967	7.35	3.94
	Highland	2,178,375	17,754	8.15	4.06
	Lockwood	8,389,575	65,019	7.75	3.89
	Melrose	6,156,425	48,328	7.85	3.92
	Oakland High	199,886,597	949,461	4.75	2.39
	Sanitary districts	4,971,099	3,635	[1] 0.73	[1] 0.37
	Melrose No. 1	4,391,699	1,317	0.30	0.15
	Melrose No. 2	579,400	2,318	4.00	2.00
149	PASADENA, CALIF.:				
	City corporation	131,038,010	1,745,871	[1] 13.32	[1] 9.99
	Original city	80,203,785	1,074,731	13.40	10.05
	North Pasadena	16,121,095	214,411	13.30	9.98
	East Pasadena	22,742,895	301,116	13.24	9.93
	Other annexations	11,970,235	155,613	13.00	9.75
108	SACRAMENTO CALIF.:				
	City corporation	95,244,900	1,643,223	[1] 17.25	[1] 10.92
	Original city	75,189,270	1,308,294	17.40	11.01
	Annexations	20,055,630	334,929	16.70	10.60
193	SAN JOSE, CALIF.:				
	City corporation	34,266,250	521,525	[1] 15.22	[1] 6.09
	Original city and East San Jose	32,153,650	491,950	15.30	6.12
	West San Jose	1,410,260	20,674	14.66	5.86
	Palm Haven and North San Jose	85,600	1,192	13.93	5.57
	Stockton and White Street districts	616,740	7,709	12.50	5.00
	School districts	34,266,250	534,197	[1] 15.59	[1] 6.24
	Original city	31,345,645	492,127	15.70	6.28
	East San Jose, West San Jose, and North San Jose	2,244,430	33,442	14.90	5.96
	Stockton	519,055	6,800	13.10	5.24
	Palm Haven	59,435	773	13.00	5.20
	White Street district	97,685	1,055	10.80	4.32
178	STOCKTON, CALIF.:				
	City corporation	63,302,968	947,261	[1] 14.96	[1] 9.26
	Original city	54,640,740	819,611	15.00	9.28
	Annexation	7,580,600	112,193	14.80	9.16
	Annexation	1,037,828	14,945	14.40	8.91
	Annexation	43,800	512	11.70	7.15
247	COLORADO SPRINGS, COLO.:				
	School district	41,074,280	597,518	[1] 14.55	[1] 14.55
	Former No. 11	38,486,600	558,056	14.50	14.50
	Former No. 1	2,587,680	39,462	15.25	15.25
191	PUEBLO, COLO.:				
	City corporation	35,972,410	858,219	[1] 23.85	[1] 23.85
	Property in general	35,972,410	827,365	23.00	23.00
	Park district No. 1	12,315,625	9,852	0.80	0.80
	Park district No. 2	10,501,340	21,002	2.00	2.00
	School districts	35,972,410	528,261	[1] 14.69	[1] 14.69
	No. 1	15,000,495	225,007	15.00	15.00
	No. 20	20,971,915	303,254	14.46	14.46
46	BRIDGEPORT, CONN.:				
	City corporation	257,173,589	6,628,939	[1] 25.78	[1] 20.62
	First district	257,173,589	4,018,572	15.48	12.50
	Second district	253,433,687	2,610,367	10.30	8.24
48	HARTFORD, CONN.:				
	City corporation	302,683,840	5,568,895	[1] 18.39	[1] 14.72
	Urban property	302,250,641	5,564,346	10.40	14.73
	Suburban property	433,199	4,549	10.50	8.40

[1] Average rate.

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Table XIX—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
48	HARTFORD, CONN.—Continued.				
	School districts	$302,683,840	$386,375	[1] $1.28	[1] $1.02
	First and South	164,327,057	82,163	0.50	0.40
	Washington	13,590,504	16,580	[1] 1.22	[1] 0.98
	Northeast	11,653,328	20,393	1.75	1.40
	Northwest	23,972,560	59,931	2.50	2.00
	Second North	23,972,560	107,877	4.50	3.60
	West Middle	48,035,926	48,036	1.00	0.80
	Arsenal and Southwest	17,131,905	51,395	3.00	2.40
41	NEW HAVEN, CONN.:				
	City corporation	303,122,129	7,284,044	[1] 24.03	[1] 24.03
	General city	297,704,533	4,225,735	14.20	14.20
	Town	5,417,596	27,088	5.00	5.00
	City and town	303,122,129	3,031,221	10.00	10.00
211	STAMFORD, CONN.:				
	City corporation	60,547,621	1,151,339	[1] 19.02	[1] 12.36
	First district	45,644,141	912,883	20.00	13.00
	Second district	14,903,480	238,456	16.00	10.40
79	WATERBURY, CONN.:				
	City corporation	153,730,310	4,711,863	[1] 30.65	[1] 24.52
	First district	153,730,310	1,720,139	11.19	8.95
	Second district	149,586,209	2,991,724	20.00	16.00
	School districts	4,187,085	42,983	[1] 10.27	[1] 8.21
	Hopeville	2,090,180	30,308	14.50	11.60
	Park Road	774,107	3,484	4.50	3.60
	Reidville	352,485	2,820	8.00	6.40
	Ononoke and East Mountain	666,453	3,333	5.00	4.00
	East Farms	303,860	3,038	10.00	8.00
61	WILMINGTON, DEL.:				
	City corporation	122,894,600	2,377,801	[1] 19.35	[1] 19.35
	Property in general—				
	Taxed at full rate	117,891,550	2,239,939	19.00	19.00
	Taxed at half rate	2,625,875	24,946	9.50	9.50
	Corporations	2,377,175	112,916	47.50	47.50
14	WASHINGTON, D. C.:				
	City corporation	1,329,709,326	14,924,975	[1] 11.22	[1] 11.22
	Property in general	919,603,138	12,874,444	14.00	14.00
	Personal intangible	410,106,188	2,050,531	5.00	5.00
84	JACKSONVILLE, FLA.:				
	City corporation	79,201,960	1,865,624	[1] 23.56	[1] 14.13
	Property in general—				
	Inside fire limits	75,163,946	1,788,902	23.80	14.28
	Outside fire limits	4,038,014	76,722	19.00	11.40
94	TAMPA, FLA.:				
	City corporation	48,526,722	1,217,543	[1] 25.09	[1] 8.36
	Original city	30,259,172	801,868	26.50	8.83
	Annexations	11,183,187	273,988	24.50	8.17
	Annexations	7,084,363	141,687	20.00	6.67
213	AURORA, ILL.:				
	School districts	17,411,047	597,049	[1] 34.29	[1] 17.15
	No. 129	6,054,419	205,245	33.90	16.95
	No. 131	11,356,628	391,804	34.50	17.25
2	CHICAGO, ILL.:				
	Park districts	1,854,473,590	13,945,588	[1] 7.52	[1] 2.44
	Albany and North Shore	32,055,256	125,015	3.90	1.29
	Calumet	2,932,528	9,677	3.30	0.85
	Edison and Irving	28,195,518	169,173	6.00	1.97
	Fernwood	2,021,348	10,309	5.10	1.80
	Lincoln	290,700,941	2,994,220	10.30	3.34
	Northwest	45,676,530	187,274	4.10	1.31
	Portage	16,354,973	124,298	7.60	2.42
	Ravenswood Manor Gardens	2,856,677	9,713	3.40	0.85
	Ridge and West Pullman	6,398,125	37,109	5.80	2.16
	Ridge Avenue	8,284,374	38,108	4.60	1.67
	River	18,859,779	81,097	4.30	1.42
	South	1,016,563,774	7,014,290	6.90	2.24
	West Chicago	383,573,767	3,145,305	8.20	2.66

[1] Average rate.

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Table XIX—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
133	CICERO, ILL.:				
	Park districts	$12,206,518	$57,693	[1] $4.73	[1] $1.93
	Cicero	10,080,664	45,363	4.50	1.84
	Clyde	2,125,854	12,330	5.80	2.37
227	DANVILLE, ILL.:				
	City corporation	15,199,911	386,788	[1] 25.45	[1] 12.72
	Property in general	15,199,911	340,478	22.40	11.20
	Danville Township	14,212,761	43,349	3.05	1.53
	Newell Township	987,150	2,961	3.00	1.50
	Townships	15,199,911	55,332	[1] 3.64	[1] 1.82
	Danville	14,212,761	51,877	3.65	1.83
	Newell	987,150	3,455	3.50	1.75
241	ELGIN, ILL.:				
	City corporation	14,275,824	349,713	[1] 24.50	[1] 12.25
	Property in general	14,275,824	314,068	22.00	11.00
	Kane County	14,186,746	35,467	2.50	1.25
	Cook County	89,078	178	2.00	1.00
	County	14,275,824	114,328	[1] 8.01	[1] 4.00
	Kane	14,186,746	113,494	8.00	4.00
	Cook	89,078	834	9.40	4.68
	Townships	14,275,824	52,740	[1] 3.69	[1] 1.85
	Elgin	14,186,746	52,491	3.70	1.85
	Hanover	89,078	249	2.80	1.40
190	EVANSTON, ILL.:				
	City corporation	27,421,617	795,223	[1] 29.00	[1] 9.86
	Property in general	27,421,617	792,485	28.90	9.83
	Park district	2,738,205	2,738	1.00	0.34
	School districts	27,421,617	1,697,760	[1] 61.91	[1] 21.06
	Township High	27,421,617	726,673	26.50	9.01
	No. 75	18,482,170	665,358	36.00	12.32
	No. 76	8,939,447	305,729	34.20	11.49
239	MOLINE, ILL.:				
	City corporation	12,030,106	344,214	[1] 28.61	[1] 8.77
	Property in general	12,030,106	315,189	26.20	8.03
	Moline Township	11,860,666	28,466	2.40	0.74
	South Moline Township	169,440	559	3.30	1.01
	Townships	12,030,106	9,064	[1] 0.75	[1] 0.23
	Moline	11,860,666	8,302	0.70	0.21
	South Moline	169,440	762	4.50	1.38
103	ROCKFORD, ILL.:				
	City corporation	45,415,461	1,089,984	[1] 24.00	[1] 9.65
	Property in general	45,415,461	953,725	21.00	8.44
	Rockford Township	45,372,021	136,116	3.00	1.21
	Guilford Township	43,440	143	3.30	1.27
	Townships	45,415,461	172,613	[1] 3.80	[1] 1.53
	Rockford	45,372,021	172,414	3.80	1.53
	Guilford	43,440	199	4.60	1.76
216	ROCK ISLAND, ILL.:				
	City corporation	11,838,959	295,698	[1] 24.98	[1] 7.65
	Property in general	11,838,959	266,377	22.50	6.90
	Rock Island Township	10,831,483	25,996	2.40	0.74
	South Rock Island Township	1,007,476	3,325	3.30	1.01
	Townships	11,838,959	13,501	[1] 1.14	[1] 0.35
	Rock Island	10,831,483	8,665	0.80	0.25
	South Rock Island	1,007,476	4,836	4.80	1.47
86	EVANSVILLE, IND.:				
	Townships	128,757,400	207,807	[1] 1.61	[1] 1.61
	Pigeon	119,003,910	154,705	1.30	1.30
	Perry	2,950,330	19,767	6.70	6.70
	Knight	6,803,160	33,335	4.90	4.90

[1] Average rate.

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Table XIX—Continued

City number	City, and parts of city or classes of property	Assessed valuation	Levies	Aggregate tax rate per $1,000 of—: Assessed valuation	Aggregate tax rate per $1,000 of—: Estimated true value
21	INDIANAPOLIS, IND.:				
	Townships	$644,491,040	$208,306	[1] $0.32	[1] $0.32
	Center	573,005,380	186,227	0.32	0.32
	Perry	905,660	453	0.50	0.50
	Warren	12,455,030	2,491	0.20	0.20
	Washington	41,145,740	12,344	0.30	0.30
	Wayne	16,979,230	6,791	0.40	0.40
164	CEDAR RAPIDS, IOWA:				
	City corporation	20,761,770	600,745	[1] 28.94	[1] 6.68
	Property in general	12,259,820	588,471	48.00	7.29
	Agricultural lands	116,012	870	7.50	1.12
	Money and credits	8,385,938	11,404	1.36	1.36
	School district	20,761,770	1,064,896	[1] 51.29	[1] 11.85
	Property in general	12,375,832	1,039,570	84.00	12.75
	Money and credits	8,385,938	25,326	3.02	3.02
	State	20,761,770	145,257	[1] 7.00	[1] 1.62
	Property in general	12,375,832	142,322	11.50	1.75
	Money and credits	8,385,938	2,935	0.35	0.35
	County	20,761,770	292,885	[1] 14.16	[1] 3.26
	Property in general	12,375,832	288,357	23.30	3.54
	Money and credits	8,385,938	4,528	0.54	0.54
215	COUNCIL BLUFFS, IOWA:				
	City corporation	11,206,172	487,260	[1] 43.48	[1] 15.50
	Property in general	6,403,582	475,786	74.30	18.57
	Agricultural lands	341,320	3,105	9.10	2.27
	Money and credits	4,461,270	8,369	1.88	1.88
	School district	11,206,172	644,608	[1] 57.52	[1] 20.50
	Property in general	6,744,902	634,021	94.00	23.50
	Money and credits	4,461,270	10,587	2.37	2.37
	State	11,206,172	78,860	[1] 7.04	[1] 2.51
	Property in general	6,744,902	77,566	11.50	2.87
	Money and credits	4,461,270	1,294	0.29	0.29
	County	11,206,172	124,805	[1] 11.14	[1] 3.97
	Property in general	6,744,902	122,757	18.20	4.55
	Money and credits	4,461,270	2,048	0.46	0.46
157	DAVENPORT, IOWA:				
	City corporation	51,213,555	968,125	[1] 18.90	[1] 9.33
	Property in general	34,730,055	937,711	27.00	10.82
	Agricultural lands	413,490	2,067	5.00	2.00
	Money and credits	16,070,010	28,347	1.76	1.76
	School district	32,135,320	1,020,340	[1] 31.75	[1] 10.46
	Property in general	16,387,020	989,284	60.37	12.10
	Money and credits	15,748,300	31,056	1.97	1.97
	State	32,975,523	201,371	[1] 6.11	[1] 2.01
	Property in general	16,905,513	194,413	11.50	2.30
	Money and credits	16,070,010	6,958	0.43	0.43
	County	32,975,523	471,953	[1] 14.31	[1] 4.70
	Property in general	16,905,513	458,647	27.13	5.44
	Money and credits	16,070,010	13,306	0.83	0.83
54	DES MOINES, IOWA:				
	City corporation	88,493,663	2,715,478	[1] 30.68	[1] 9.37
	Property in general—				
	With garbage collection	40,600,205	2,396,630	59.03	10.87
	Without garbage collection	3,785,845	215,907	57.03	10.55
	Corporation lands	1,066,265	10,833	10.16	1.83
	Money and credits	43,041,348	92,108	2.14	2.14
	School district	88,493,663	2,982,579	[1] 33.70	[1] 10.29
	Property in general	45,452,315	2,880,313	63.37	11.67
	Money and credits	43,041,348	102,266	2.38	2.38
	State	88,493,663	541,253	[1] 6.12	[1] 1.87
	Property in general	45,452,315	522,702	11.50	2.12
	Money and credits	43,041,348	18,551	0.43	0.43

[1] Average rate.

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Table XIX—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
54	DES MOINES, IOWA—Continued.				
	County	$88,493,663	$1,322,576	[1] $14.95	[1] $4.56
	Property in general	45,452,315	1,277,210	28.10	5.18
	Money and credits	43,041,348	45,366	1.05	1.05
210	DUBUQUE, IOWA:				
	City corporation	17,552,855	616,059	[1] 35.10	[1] 10.24
	Property in general	10,676,090	603,199	56.50	11.33
	Money and credits	6,876,765	12,860	1.87	1.87
	School district	17,552,855	620,778	[1] 35.37	[1] 10.32
	Property in general	10,676,090	608,537	57.00	11.43
	Money and credits	6,876,765	12,241	1.78	1.78
	State	17,552,855	125,457	[1] 7.15	[1] 2.09
	Property in general	10,676,090	122,775	11.50	2.31
	Money and credits	6,876,765	2,682	0.39	0.39
	County	17,552,855	273,504	[1] 15.58	[1] 4.55
	Property in general	10,676,090	266,902	25.00	5.01
	Money and credits	6,876,765	6,602	0.96	0.96
104	SIOUX CITY, IOWA:				
	City corporation	34,826,905	1,149,184	[1] 33.00	[1] 10.79
	Property in general	23,353,044	1,120,946	48.00	12.00
	Agricultural lands	554,661	7,710	13.90	3.48
	Money and credits	10,919,200	20,528	1.88	1.88
	School district	34,826,905	1,727,802	[1] 49.61	[1] 16.22
	Property in general	23,907,705	1,697,447	71.00	17.75
	Money and credits	10,919,200	30,355	2.78	2.78
	State	34,826,905	279,853	[1] 8.04	[1] 2.63
	Property in general	23,907,705	274,939	11.50	2.88
	Money and credits	10,919,200	4,914	0.45	0.45
	County	34,826,905	532,860	[1] 15.30	[1] 5.00
	Property in general	23,907,705	523,579	21.90	5.48
	Money and credits	10,919,200	9,281	0.85	0.85
225	WATERLOO, IOWA:				
	City corporation	15,814,143	556,898	[1] 35.22	[1] 11.33
	Agricultural lands	46,009	231	5.00	0.90
	Property in general—				
	East Side	3,966,699	293,417	73.97	13.43
	West Side	3,377,215	248,461	73.57	13.35
	Money and credits—				
	East Side	3,236,787	5,788	1.79	1.79
	West Side	5,187,433	9,001	1.74	1.74
	School district	15,814,143	761,174	[1] 48.13	[1] 15.49
	Property in general—				
	East Side	3,980,365	388,842	97.69	17.68
	West Side	3,409,558	352,037	103.25	18.79
	Money and credits—				
	East Side	3,236,787	7,638	2.36	2.36
	West Side	5,187,433	12,657	2.44	2.44
	State	15,814,143	87,291	[1] 5.52	[1] 1.78
	Property in general	7,389,923	84,984	11.50	2.09
	Money and credits—				
	East Side	3,236,787	900	0.28	0.28
	West Side	5,187,433	1,407	0.27	0.27
	County	15,814,143	179,743	[1] 11.37	[1] 3.66
	Property in general	7,389,923	174,993	23.68	4.30
	Money and credits—				
	East Side	3,236,787	1,853	0.57	0.57
	West Side	5,187,433	2,897	0.56	0.56
150	TOPEKA, KANS.:				
	City corporation	83,175,952	946,891	[1] 11.38	[1] 9.68
	Real and personal tangible	78,378,517	942,893	12.03	10.23
	Personal intangible	4,797,435	3,998	0.83	0.71

[1] Average rate.

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Table XIX—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
150	TOPEKA, KANS.—Continued.				
	School district	$83,175,952	$983,729	[1] $11.83	[1] $10.05
	Real and personal tangible	78,378,517	979,731	12.50	10.62
	Personal intangible	4,797,435	3,998	0.83	0.71
	State	83,175,952	212,053	[1] 2.55	[1] 2.17
	Real and personal tangible	78,378,517	210,054	2.68	2.28
	Personal intangible	4,797,435	1,999	0.42	0.35
	County	83,175,952	400,945	[1] 4.82	[1] 4.10
	Real and personal tangible	78,378,517	398,946	5.09	4.33
	Personal intangible	4,797,435	1,999	0.42	0.35
91	WICHITA, KANS.:				
	City corporation	113,548,145	943,425	[1] 8.31	[1] 5.82
	Real and personal tangible	110,713,415	941,064	8.50	5.95
	Personal intangible	2,834,730	2,361	0.83	0.58
	School district	113,548,145	1,773,776	[1] 15.62	[1] 10.93
	Real and personal tangible	110,713,415	1,771,415	16.00	11.20
	Personal intangible	2,834,730	2,361	0.83	0.58
	State	113,548,145	297,894	[1] 2.62	[1] 1.84
	Real and personal tangible	110,713,415	296,712	2.68	1.88
	Personal intangible	2,834,730	1,182	0.42	0.29
	County	113,548,145	357,679	[1] 3.15	[1] 2.21
	Real and personal tangible	110,713,415	356,497	3.22	2.25
	Personal intangible	2,834,730	1,182	0.42	0.29
139	COVINGTON, KY.:				
	State	46,764,231	168,806	[1] 3.61	[1] 2.39
	Real property	32,507,471	97,522	3.00	2.03
	Personal property	14,256,760	71,284	5.00	3.15
	County	39,382,443	197,420	[1] 5.01	[1] 3.38
	Property in general	37,079,806	192,815	5.20	3.53
	Bank stock	2,302,637	4,605	2.00	1.20
181	LEXINGTON, KY.:				
	City corporation	50,906,382	1,158,463	[1] 22.76	[1] 14.94
	Property in general	48,744,355	1,145,491	23.80	15.44
	Bank stock	2,162,027	12,972	6.00	3.90
	State	71,733,996	283,584	[1] 3.95	[1] 2.68
	Real property	37,542,680	112,628	3.00	1.97
	Personal property	34,191,316	170,956	5.00	3.51
24	LOUISVILLE, KY.:				
	City corporation	366,539,846	7,231,830	[1] 19.73	[1] 15.97
	Property in general—				
	Subject to all taxes	347,052,669	7,114,579	20.50	16.60
	Manufacturing plants	1,641,838	10,179	6.20	4.96
	Bank stock	17,845,339	107,072	6.00	4.80
	State	546,335,492	2,282,070	[1] 4.18	[1] 3.37
	Real property	224,803,441	674,410	3.00	2.42
	Personal property	321,532,051	1,607,660	5.00	4.04
143	SHREVEPORT, LA.:				
	School districts	108,187,150	555,541	[1] 5.13	[1] 3.39
	Property in general	108,187,150	432,749	4.00	2.64
	Districts Nos. 1, 9, and 14	87,956,153	87,956	1.00	0.66
	Districts Nos. 3a, 13, 18, and 19	5,409,358	27,047	5.00	3.30
	District 3b	324,561	1,298	4.00	2.64
	District 6	2,163,743	6,491	3.00	1.98
7	BALTIMORE, MD.:				
	City corporation	1,476,386,372	26,643,885	[1] 18.05	[1] 16.04
	Property in general—				
	Full rate	810,768,783	20,107,065	24.80	21.37
	Suburban rate	64,196,585	1,061,362	16.53	14.24
	Rural rate	48,738,230	402,919	8.27	7.04
	Annexation	222,413,413	4,081,731	18.35	15.81
	Securities	330,269,361	990,808	3.00	3.00

[1] Average rate.

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Table XIX—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
100	ST. JOSEPH, MO.:				
	City corporation	$79,241,390	$1,023,086	[1] $12.91	[1] $9.08
	Property in general—				
	Subject to all taxes	79,241,390	950,897	12.00	8.44
	Subject to special park levy	24,063,020	72,189	3.00	2.10
6	ST. LOUIS, MO.:				
	City corporation	1,194,633,020	16,471,143	[1] 13.79	[1] 9.42
	Property in general	1,067,353,715	16,115,020	15.10	10.38
	Merchants' and manufacturers' stock	127,136,025	355,980	2.80	1.82
	Steamboats	143,280	143	1.00	0.65
121	HOBOKEN, N. J.:				
	City corporation	95,595,194	3,349,946	[1] 35.04	[1] 35.04
	Old Hoboken, real and personal, and Weehawken addition, personal	69,676,038	2,444,817	35.09	35.09
	Weehawken addition, real	25,919,156	905,129	34.92	34.92
233	AMSTERDAM, N. Y.:				
	City corporation	30,278,250	323,379	[1] 10.68	[1] 9.09
	Property in general	30,233,900	323,200	10.69	9.10
	Real property of pensioners	44,350	179	4.04	3.43
229	AUBURN, N. Y.:				
	City corporation	27,943,647	827,306	[1] 29.61	[1] 25.17
	Property in general	27,830,872	825,619	29.67	25.22
	Real property of pensioners	112,775	1,687	14.96	12.72
110	BINGHAMTON, N. Y.:				
	City corporation	114,789,185	3,416,713	[1] 29.76	[1] 22.03
	Property in general	114,467,330	3,412,271	29.81	22.06
	Real property of pensioners	321,855	4,442	13.80	10.21
172	ELMIRA, N. Y.:				
	City corporation	44,878,041	1,399,459	[1] 31.18	[1] 28.07
	Property in general	44,678,695	1,398,582	31.30	28.17
	Real property of pensioners	199,346	877	4.40	3.96
198	JAMESTOWN, N. Y.:				
	City corporation	32,041,082	536,518	[1] 16.74	[1] 10.05
	Property in general	31,899,374	536,005	16.80	10.08
	Real property of pensioners	141,708	513	3.62	2.17
1	NEW YORK, N. Y.:				
	City corporation	12,944,481,493	311,714,730	[1] 24.08	[1] 24.08
	General city—personal	239,507,540	6,111,346	25.52	25.52
	Manhattan Borough—				
	Real	6,721,085,292	172,329,056	25.64	25.64
	Real	62,557,000	7,745	0.12	0.12
	Bronx Borough—				
	Real	1,074,284,721	27,502,119	25.60	25.60
	Real	164,632,520	13,862	0.08	0.08
	Brooklyn and Richmond Boroughs—				
	Real	3,092,431,034	79,729,853	25.78	25.78
	Real	346,692,695	92,251	0.27	0.27
	Queens Borough—				
	Real	1,013,547,506	25,916,207	25.57	25.57
	Real	229,743,185	12,291	0.05	0.05
145	NIAGARA FALLS, N. Y.:				
	City corporation	121,710,766	2,421,919	[1] 19.90	[1] 19.90
	Property in general	121,625,236	2,421,008	19.91	19.91
	Real property of pensioners	85,530	911	10.65	10.65
22	ROCHESTER, N. Y.:				
	City corporation	470,926,949	13,734,915	[1] 29.17	[1] 23.33
	Property in general	470,407,299	13,726,237	29.18	23.34
	Real property of pensioners	519,650	8,678	16.70	13.36
89	SCHENECTADY, N. Y.:				
	City corporation	176,406,977	3,904,775	[1] 22.14	[1] 22.14
	Property in general	176,284,503	3,868,434	21.94	21.94
	Real property of pensioners	122,474	1,493	12.19	12.19
	Albany and Ardsley Road light districts	1,645,090	2,745	1.67	1.67
	Broadway light district No. 1	1,430,100	521	0.36	0.36
	Broadway light district No. 2	3,425,750	3,487	1.02	1.02

[1] Average rate.

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Table XIX—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
7	BALTIMORE, MD.—Continued.				
	State	$1,322,213,828	$3,284,292	[1] $2.48	[1] $2.19
	Property in general	1,054,271,676	2,882,379	2.73	2.35
	Securities	267,942,152	401,913	1.50	1.50
117	LANSING, MICH.:				
	City corporation	144,999,085	1,206,299	[1] 8.32	[1] 8.32
	First ward	12,140,900	103,075	8.54	8.54
	Second ward	32,549,715	265,375	8.19	8.19
	Third ward	23,074,330	190,524	8.30	8.30
	Fourth ward	16,253,975	136,014	8.41	8.41
	Fifth ward	12,579,780	106,671	8.53	8.53
	Sixth ward	32,952,980	272,622	8.31	8.31
	Seventh ward	12,125,800	99,959	8.29	8.29
	Eighth ward	3,321,605	32,059	9.73	9.73
111	SAGINAW, MICH.:				
	School districts	88,571,102	1,126,006	[1] 12.71	[1] 12.71
	East Side	57,338,606	655,950	11.44	11.44
	West Side	31,232,496	470,056	15.05	15.05
70	DULUTH, MINN.:				
	City corporation	131,951,182	2,007,022	[1] 15.21	[1] 7.64
	Property in general	81,126,239	1,956,197	24.11	9.23
	Money and credits	50,824,943	50,825	1.00	1.00
	School district	131,951,182	2,320,494	[1] 17.59	[1] 8.83
	Property in general	81,126,239	2,269,669	27.98	10.71
	Money and credits	50,824,943	50,825	1.00	1.00
	State	131,951,182	646,029	[1] 4.90	[1] 2.46
	Property in general	81,126,239	620,616	7.65	2.93
	Money and credits	50,824,943	25,413	0.50	0.50
	County	131,951,182	817,205	[1] 6.19	[1] 3.11
	Property in general	81,126,239	791,792	9.76	3.74
	Money and credits	50,824,943	25,413	0.50	0.50
16	MINNEAPOLIS, MINN.:				
	City corporation	401,307,311	17,456,691	[1] 43.50	[1] 19.59
	Property in general	120,770,232	7,020,374	58.13	22.05
	Fourth ward	81,748,692	4,694,827	57.43	21.74
	Fifth ward	46,439,403	2,657,727	57.23	21.61
	Sixth ward	7,290,887	422,361	57.93	22.33
	Seventh ward	11,603,615	673,358	58.03	21.90
	Eighth ward	30,745,537	1,782,626	57.98	21.96
	Money and credits	102,708,945	205,418	2.00	2.00
	County	401,307,311	2,389,379	[1] 5.95	[1] 2.68
	Property in general	298,598,366	2,338,025	7.83	2.97
	Money and credits	102,708,945	51,354	0.50	0.50
	State	401,307,311	2,335,631	[1] 5.82	[1] 2.62
	Property in general	298,598,366	2,284,277	7.65	2.90
	Money and credits	102,708,945	51,354	0.50	0.50
32	ST. PAUL, MINN.:				
	City corporation	260,151,223	8,285,993	[1] 31.89	[1] 15.51
	Property in general—				
	Old city	123,455,093	5,761,649	46.67	18.13
	Annexations	50,731,377	2,352,414	46.37	18.03
	Money and credits	85,964,753	171,930	2.00	2.00
	State	260,151,223	1,375,508	[1] 5.29	[1] 2.57
	Property in general	174,186,470	1,332,526	7.65	2.97
	Money and credits	85,964,753	42,982	0.50	0.50
	County	260,151,223	2,861,319	[1] 11.00	[1] 5.36
	Property in general	174,186,470	2,818,337	16.18	6.29
	Money and credits	85,964,753	42,982	0.50	0.50
19	KANSAS CITY, MO.:				
	City corporation	480,102,472	6,309,433	[1] 13.14	[1] 9.09
	Property in general—				
	Subject to all taxes	480,102,472	6,001,218	12.50	8.64
	Subject to special park levy	123,286,080	308,215	2.50	1.67

[1] Average rate.

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Table XIX—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
89	SCHENECTADY, N. Y.—Continued.				
	City corporation—Continued.				
	Center Street light district	$1,243,510	$949	$0.76	$0.76
	Clinton Street light district	664,650	596	0.90	0.90
	Crane Street light district No. 1	715,990	1,309	1.83	1.83
	Crane Street light district No. 2	318,605	792	2.49	2.49
	Erie Boulevard light district	1,961,920	8,244	4.20	4.20
	Francio Avenue light district	302,100	906	3.00	3.00
	Jay Street light district	1,893,730	1,104	0.58	0.58
	Smith Street light district	668,050	1,751	2.62	2.62
	State Street light district No. 1	10,571,890	11,287	1.07	1.07
	State Street light district No. 2	1,014,910	1,157	1.14	1.14
109	TROY, N. Y.:				
	City corporation	65,905,255	2,167,806	[1] 32.89	[1] 29.60
	Property in general	65,905,255	1,469,160	22.29	20.06
	Old Troy	54,472,586	656,939	12.06	10.85
	Lansingburg	9,591,220	20,132	2.10	1.89
	Sycaway, St. Marys, and North Greenbush	1,841,449	21,575	11.72	10.54
80	UTICA, N. Y.:				
	City corporation	126,035,593	3,011,689	[1] 23.90	[1] 17.93
	Property in general	125,779,263	3,007,242	23.91	17.94
	Real property of pensioners	256,330	4,447	17.34	13.01
242	WATERTOWN, N. Y.:				
	City corporation	43,990,420	1,172,057	[1] 26.64	[1] 23.98
	Property in general	43,846,080	1,169,574	26.67	24.01
	Real property of pensioners	144,340	2,483	17.20	15.48
186	GREENSBORO, N. C.:				
	City corporation	84,729,065	903,459	[1] 10.66	[1] 8.00
	Original city	57,473,427	712,670	12.40	9.30
	Annexation	27,255,638	190,789	7.00	5.25
74	CANTON, OHIO:				
	Townships	162,367,960	43,385	[1] 0.27	[1] 0.22
	Canton	152,998,700	35,496	0.23	0.19
	Plain	9,369,260	7,889	0.84	0.69
90	ALLENTOWN, PA.:				
	County	117,621,166	387,540	[1] 3.29	[1] 2.39
	Property in general	82,945,288	248,836	3.00	1.95
	Money at interest	34,675,878	138,704	4.00	4.00
126	ALTOONA, PA.:				
	County	47,243,636	331,132	[1] 7.01	[1] 3.77
	Property in general	40,616,249	304,622	7.50	3.75
	Money at interest	6,627,387	26,510	4.00	4.00
131	BETHLEHEM, PA.:				
	County	54,910,642	314,341	[1] 5.72	[1] 3.41
	Property in general—				
	Northampton	33,726,496	236,085	7.00	3.50
	Lehigh	6,481,195	19,444	3.00	1.95
	Money at interest	14,702,951	58,812	4.00	4.00
120	CHESTER, PA.:				
	County	55,832,053	191,048	[1] 3.42	[1] 2.47
	Property in general	43,038,737	139,875	3.25	2.17
	Money at interest	12,793,316	51,173	4.00	4.00
224	EASTON, PA.:				
	County	36,762,993	223,508	[1] 6.08	[1] 3.59
	Property in general	25,485,565	178,399	7.00	3.50
	Money at interest	11,277,428	45,109	4.00	4.00
64	ERIE, PA.:				
	County	69,371,049	466,305	[1] 6.72	[1] 4.19
	Property in general	62,940,556	440,584	7.00	4.20
	Money at interest	6,430,493	25,721	4.00	4.00
95	HARRISBURG, PA.:				
	County	90,206,954	500,418	[1] 5.55	[1] 3.81
	Property in general	69,795,030	418,770	6.00	3.78
	Money at interest	20,411,924	81,648	4.00	4.00

[1] Average rate.

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Table XIX—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
228	HAZLETON, PA.:				
	County	$29,535,620	$188,925	[1] $6.40	[1] $3.31
	Property in general	24,407,617	168,413	6.90	3.24
	Money at interest	5,128,003	20,512	4.00	4.00
112	JOHNSTOWN, PA.:				
	County	76,513,035	447,846	[1] 5.85	[1] 3.90
	Property in general	70,896,890	425,381	6.00	3.90
	Money at interest	5,616,145	22,465	4.00	4.00
147	LANCASTER, PA.:				
	County	57,410,776	171,335	[1] 2.98	[1] 2.23
	Property in general	38,872,025	97,180	2.50	1.67
	Money at interest	18,538,751	74,155	4.00	4.00
168	MCKEESPORT, PA.:				
	County	61,075,025	362,287	[1] 5.93	[1] 5.19
	Property in general	49,678,700	316,702	6.38	5.42
	Money at interest	11,396,325	45,585	4.00	4.00
166	NEW CASTLE, PA.:				
	County	52,956,212	318,408	[1] 6.01	[1] 4.29
	Property in general	42,633,345	277,117	6.50	4.33
	Money at interest	10,322,867	41,291	4.00	4.00
235	NORRISTOWN, PA.:				
	County	40,308,695	138,809	[1] 3.44	[1] 1.63
	Property in general	22,425,860	67,278	3.00	1.00
	Money at interest	17,882,835	71,531	4.00	4.00
3	PHILADELPHIA, PA.:				
	City corporation	3,967,810,352	55,692,155	[1] 14.04	[1] 14.04
	Urban—				
	Outside poor district	422,175,114	7,219,194	17.10	17.10
	Inside poor district	2,460,009,427	43,050,165	17.50	17.50
	Suburban—				
	Outside poor district	86,109,555	981,649	11.40	11.40
	Inside poor district	43,134,980	502,953	11.66	11.66
	Farm—				
	Outside poor district	16,775,300	143,429	8.55	8.55
	Inside poor district	7,650,800	66,944	8.75	8.75
	Money at interest	931,955,176	3,727,821	4.00	4.00
	Poor districts	525,059,969	194,613	[1] 0.37	[1] 0.37
	Urban	422,175,114	168,870	0.40	0.40
	Suburban	86,109,555	22,388	0.26	0.26
	Farm	16,775,300	3,355	0.20	0.20
10	PITTSBURGH, PA.:				
	City corporation	1,014,116,820	17,498,163	[1] 17.25	[1] 14.67
	Land	548,219,170	12,280,110	22.40	19.04
	Buildings	465,897,650	5,218,053	11.20	9.52
	County	1,321,087,325	7,561,903	[1] 5.72	[1] 4.84
	Property in general	958,970,270	6,113,435	6.38	5.10
	Money at interest	362,117,055	1,448,468	4.00	4.00
52	SCRANTON, PA.:				
	City corporation	145,717,040	2,755,810	[1] 18.92	[1] 9.46
	Land	79,247,030	1,941,552	24.50	12.25
	Improvements and personal property	66,470,010	814,258	12.25	6.13
	County	125,081,888	735,165	[1] 5.88	[1] 2.44
	Property in general	117,418,845	704,513	6.00	2.40
	Money at interest	7,663,043	30,652	4.00	4.00
101	WILKES-BARRE, PA.:				
	County	121,283,112	755,765	[1] 6.23	[1] 4.57
	Property in general	93,321,407	643,918	6.90	4.69
	Money at interest	27,961,705	111,847	4.00	4.00
200	WILLIAMSPORT, PA.:				
	County	28,976,647	219,200	[1] 7.56	[1] 4.59
	Property in general	18,780,670	178,416	9.50	4.75
	Money at interest	10,195,977	40,784	4.00	4.00

[1] Average rate.

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Table XIX—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
169	YORK, PA.:				
	County	$36,187,119	$295,455	[1] $8.16	[1] $3.42
	Property in general	25,117,789	251,178	10.00	3.33
	Money at interest	11,069,330	44,277	4.00	4.00
115	PAWTUCKET, R. I.:				
	City corporation	126,049,270	2,172,317	[1] 17.23	[1] 17.23
	Property in general	113,711,180	2,137,770	18.80	18.80
	Personal intangible	12,338,090	34,547	2.80	2.80
30	PROVIDENCE, R. I.:				
	City corporation	574,920,670	10,012,625	[1] 17.42	[1] 17.42
	Property in general	442,255,070	9,641,161	21.80	21.80
	Personal intangible	132,665,600	371,464	2.80	2.80
165	WOONSOCKET, R. I.:				
	City corporation	81,819,900	1,859,376	[1] 22.73	[1] 22.73
	Property in general	77,632,400	1,847,651	23.80	23.80
	Personal intangible	4,187,500	11,725	2.80	2.80
167	BEAUMONT, TEX.:				
	City corporation	49,926,080	1,152,750	[1] 23.09	[1] 17.32
	General city	49,926,080	738,906	14.80	11.10
	School district	47,027,780	413,844	8.80	6.60
81	EL PASO, TEX.:				
	City corporation	101,658,870	1,936,501	[1] 19.05	[1] 13.33
	General city	101,658,870	1,931,518	19.00	13.30
	Paving district	24,915,000	4,983	0.20	0.14
36	SAN ANTONIO, TEX.:				
	City corporation	188,202,180	3,276,851	[1] 17.41	[1] 13.06
	General city	188,202,180	3,237,077	17.20	12.90
	Improvement districts—				
	Nos. 1 and 13	8,685,210	2,606	0.30	0.23
	Nos. 2 and 9	12,154,410	4,861	0.40	0.30
	Nos. 3, 8, and 10	20,589,900	10,295	0.50	0.38
	No. 4	7,937,590	10,319	1.30	0.98
	No. 7	4,704,750	2,823	0.60	0.45
	Nos. 11 and 12	37,648,550	7,530	0.20	0.15
	No. 14	1,675,330	1,340	0.80	0.60
246	LYNCHBURG, VA.:				
	City corporation	53,823,544	757,986	[1] 14.08	[1] 11.19
	Property in general	31,834,743	668,530	21.00	14.61
	Personal intangible—				
	Bonds, notes, etc.	5,267,475	10,535	2.00	2.00
	Capital, and shares of stock	11,492,753	34,478	3.00	3.00
	Bank stock	5,228,573	44,443	8.50	8.50
	State	58,759,155	225,583	[1] 3.84	[1] 3.09
	Real estate, personal tangible, and bank stock	37,723,235	94,322	2.50	1.81
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc.	5,516,586	19,308	3.50	3.50
	Capital	6,697,426	56,928	8.50	8.50
	Money	2,591,778	5,184	2.00	2.00
	Shares of stock	6,230,130	49,841	8.00	8.00
184	NEWPORT NEWS, VA.:				
	City corporation	43,152,030	825,776	[1] 19.14	[1] 13.95
	Property in general	33,988,308	785,133	23.10	15.83
	Real	621,303	8,387	13.50	9.45
	Real	427,315	5,555	13.00	9.10
	Personal intangible—				
	Bonds, notes, etc.	2,541,481	5,083	2.00	2.00
	Capital, and shares of stock	4,683,125	14,049	3.00	3.00
	Bank stock	890,498	7,569	8.50	8.50
	State	44,178,777	140,313	[1] 3.18	[1] 2.33
	Real estate, personal tangible, and bank stock	35,927,424	89,818	2.50	1.73
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc.	2,549,911	8,925	3.50	3.50
	Capital	4,130,794	35,112	8.50	8.50
	Money	1,018,317	2,039	2.00	2.00
	Shares of stock	552,331	4,419	8.00	8.00

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
44	NORFOLK, VA.:				
	City corporation	$212,086,068	$4,730,068	[1] $22.30	[1] $15.41
	Property in general	165,896,426	4,562,152	27.50	17.49
	Personal intangible—				
	Bonds, notes, etc.	20,879,140	41,758	2.00	2.00
	Capital, and shares of stock	15,265,295	45,796	3.00	3.00
	Bank stock	10,045,207	80,362	8.00	8.00
	State	216,233,458	650,700	[1] 3.01	[1] 2.09
	Real estate, personal tangible, and bank stock	175,941,633	439,854	2.50	1.62
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc.	21,684,090	75,894	3.50	3.50
	Capital	12,288,590	104,453	8.50	8.50
	Money	3,342,440	6,685	2.00	2.00
	Shares of stock	2,976,705	23,814	8.00	8.00
232	PETERSBURG, VA.:				
	City corporation	43,324,367	631,951	[1] 14.58	[1] 11.85
	Property in general	27,962,934	559,259	20.00	14.90
	Annexations—				
	Real, and personal tangible	1,161,885	13,312	11.50	8.50
	Real	25,000	337	13.50	10.11
	Personal intangible—				
	Bonds, notes, etc.	2,290,843	4,582	2.00	2.00
	Capital, and shares of stock	8,463,550	25,390	3.00	3.00
	Bank stock	3,420,155	29,071	8.50	8.50
	State	44,991,835	164,508	[1] 3.66	[1] 2.99
	Real estate, personal tangible, and bank stock	32,569,974	81,425	2.50	1.91
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc.	2,459,494	8,608	3.50	3.50
	Capital	7,536,770	64,063	8.50	8.50
	Money	1,498,817	2,998	2.00	2.00
	Shares of stock	926,780	7,414	8.00	8.00
138	PORTSMOUTH, VA.:				
	City corporation	44,707,765	906,551	[1] 20.28	[1] 12.67
	Property in general	39,001,671	877,538	22.50	13.33
	Personal intangible—				
	Bonds, notes, and shares of stock, etc.	1,412,167	2,824	2.00	2.00
	Capital	1,874,370	5,623	3.00	3.00
	Bank stock	2,419,557	20,566	8.50	8.50
	State	45,486,843	127,095	[1] 2.79	[1] 1.76
	Real estate, personal tangible, and bank stock	41,421,228	103,553	2.50	1.52
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc.	1,276,533	4,468	3.50	3.50
	Capital	1,874,370	15,932	8.50	8.50
	Money	695,983	1,392	2.00	2.00
	Shares of stock	218,729	1,750	8.00	8.00
39	RICHMOND, VA.:				
	City corporation	325,480,536	4,923,027	[1] 15.13	[1] 11.50
	Property in general	193,810,579	4,070,022	21.00	15.42
	Personal tangible	21,604,570	421,289	19.50	7.80
	Personal intangible—				
	Bonds, notes, etc.	28,624,656	57,249	2.00	2.00
	Capital, and shares of stock	57,777,863	173,333	3.00	3.00
	Bank stock	23,662,868	201,134	8.50	8.50
	State	340,385,240	1,213,635	[1] 3.57	[1] 2.74
	Real, personal tangible, and bank stock	239,078,017	597,694	2.50	1.75
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc.	30,117,381	105,411	3.50	3.50
	Capital	42,966,123	365,212	8.50	8.50
	Money	13,411,979	26,824	2.00	2.00
	Shares of stock	14,811,740	118,494	8.00	8.00

[1] Average rate.

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Table XIX—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
141	ROANOKE, VA.:				
	City corporation	$73,275,451	$1,274,072	[1] $17.39	[1] $6.67
	Property in general	53,147,900	1,195,881	22.50	7.00
	Personal intangible—				
	Bonds, notes, etc.	7,287,607	14,575	2.00	2.00
	Capital, and shares of stock	8,277,006	24,831	3.00	3.00
	Bank stock	4,562,938	38,785	8.50	8.50
	State	78,002,178	249,856	[1] 3.20	[1] 1.28
	Real estate, personal tangible, and bank stock	58,769,075	146,923	2.50	0.83
	Personal intangible—				
	Bonds of cities and counties of Virginia, and bonds, notes, etc.	7,583,717	26,544	3.50	3.50
	Capital	6,855,748	58,274	8.50	8.50
	Money	3,372,380	6,745	2.00	2.00
	Shares of stock	1,421,258	11,370	8.00	8.00
20	SEATTLE, WASH.:				
	City corporation	251,831,921	8,947,735	[1] 35.53	[1] 17.77
	Old limits	175,017,870	6,281,404	35.89	17.95
	New limits	37,747,371	1,346,823	35.68	17.84
	Ballard	6,740,490	227,965	33.82	16.91
	Columbia, Dunlap, South Park, and West Seattle	20,037,427	666,245	33.25	16.63
	Georgetown	2,640,134	88,365	33.47	16.73
	Ravenna, Southeast Seattle, and South Seattle	8,052,745	284,985	35.39	17.69
	Yesler	1,595,884	51,948	32.55	16.28
	County	251,831,921	3,746,604	[1] 14.88	[1] 7.44
	Property in general	251,831,921	3,387,139	13.45	6.72
	Road districts	43,847,870	359,465	[1] 8.20	[1] 4.10
72	SPOKANE, WASH.:				
	School district	87,537,829	1,121,920	[1] 12.82	[1] 6.41
	Former No. 81	85,436,921	1,090,175	12.76	6.38
	Former No. 122	2,100,908	31,745	15.11	7.56
103	TACOMA, WASH.:				
	City corporation	60,070,347	1,431,761	[1] 23.83	[1] 10.73
	General city	60,070,347	31,357	0.52	0.23
	District No. 1	48,007,997	1,139,026	23.73	10.68
	District No. 2	9,707,257	219,532	22.62	10.18
	Districts Nos. 3 and 4	1,649,777	29,742	18.03	8.11
	District No. 5	705,316	12,104	17.16	7.72
	School districts	60,070,347	870,571	[1] 14.49	[1] 6.52
	No. 10	59,938,192	869,104	14.50	6.53
	No. 38	132,155	1,467	11.10	5.00
173	CHARLESTON, W. VA.:				
	County	105,251,996	472,684	[1] 4.49	[1] 2.69
	Property in general	102,278,129	455,138	4.45	2.66
	Fifteenth ward	2,973,867	17,546	5.90	3.54
148	WHEELING, W. VA.:				
	City corporation	116,149,297	862,389	[1] 7.42	[1] 7.42
	Original city	84,891,814	641,782	7.56	7.56
	Fulton	1,535,803	10,044	6.54	6.54
	Woodsdale	4,377,346	34,931	7.98	7.98
	Edgewood	4,353,364	28,950	6.65	6.65
	Pleasant Valley	1,895,710	11,678	6.16	6.16
	Elm Grove	4,142,364	34,216	8.26	8.26
	Warwood	5,284,145	42,485	8.04	8.04
	Other annexations	9,668,751	58,303	6.03	6.03
	School districts	116,149,297	1,175,548	[1] 10.12	[1] 10.12
	Original city	84,891,814	806,472	9.50	9.50
	Annexations	7,282,993	87,396	12.00	12.00
	Annexations	22,755,448	268,514	11.80	11.80
	Annexations	1,219,042	13,166	10.80	10.80
237	GREEN BAY, WIS.:				
	City corporation	54,972,680	1,090,870	[1] 19.84	[1] 18.91
	Property in general	51,390,400	1,011,844	19.69	18.70
	Public utilities	3,487,874	47,664	13.67	13.67
	Public utilities	94,406	1,985	21.02	21.02
	Sewer districts—				
	Nos. 1, 5, 17, and 18	8,885,215	13,328	1.50	1.43
	Nos. 2, 11, 14, and 16	13,025,405	6,513	0.50	0.48
	Nos. 3, 4, and 8	9,536,460	9,536	1.00	0.95
	County	54,878,274	364,668	[1] 6.65	[1] 6.33
	Property in general	51,390,400	350,002	6.81	6.47
	Public utilities	3,487,874	14,666	4.20	4.20

[1] Average rate.

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Table XIX—Continued

City number	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	Levies	AGGREGATE TAX RATE PER $1,000 OF— Assessed valuation	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value
161	KENOSHA, WIS.:				
	City corporation	$66,417,491	$1,602,831	[1] $24.13	[1] $15.63
	Property in general	63,694,120	1,565,614	24.58	15.68
	Public utilities	2,723,371	37,217	13.67	13.67
	County	66,417,491	356,659	[1] 5.37	[1] 3.48
	Property in general	63,694,120	345,208	5.42	3.46
	Public utilities	2,723,371	11,451	4.20	4.20
244	LA CROSSE, WIS.:				
	City corporation	47,609,431	1,029,693	[1] 21.63	[1] 19.11
	Property in general	45,142,679	995,983	22.06	19.37
	Public utilities	2,466,752	33,710	13.67	13.67
	County	47,609,431	233,241	[1] 4.90	[1] 4.33
	Property in general	45,142,679	222,869	4.94	4.34
	Public utilities	2,466,752	10,372	4.20	4.20
183	MADISON, WIS.:				
	City corporation	133,652,197	2,375,971	[1] 17.78	[1] 16.37
	Property in general	132,628,780	2,361,985	17.81	16.38
	Public utilities	1,023,417	13,986	13.67	13.67
	County	133,652,197	560,150	[1] 4.19	[1] 3.86
	Property in general	132,628,780	555,847	4.19	3.86
	Public utilities	1,023,417	4,303	4.20	4.20
13	MILWAUKEE, WIS.:				
	City corporation	860,902,559	19,841,121	[1] 23.05	[1] 18.97
	Property in general	810,509,504	542,312	0.67	0.54
	East sewer district	180,529,430	4,133,239	22.90	18.61
	West sewer district	456,584,779	10,472,137	22.94	18.68
	South sewer district	173,395,295	3,983,202	22.97	18.69
	Public utilities	47,461,452	648,597	13.67	13.67
	Public utilities	2,931,603	61,634	21.02	21.02
	County	857,970,956	4,294,992	[1] 5.01	[1] 4.12
	Property in general	810,509,504	4,095,424	5.05	4.11
	Public utilities	47,461,452	199,568	4.20	4.20
240	OSHKOSH, WIS.:				
	City corporation	48,647,635	1,114,082	[1] 22.90	[1] 18.07
	Property in general	45,496,045	1,071,013	23.54	18.31
	Public utilities	3,151,590	43,069	13.67	13.67
	County	48,647,635	307,120	[1] 6.31	[1] 4.98
	Property in general	45,496,045	293,868	6.46	5.02
	Public utilities	3,151,590	13,252	4.20	4.20
122	RACINE, WIS.:				
	City corporation	97,150,250	1,769,759	[1] 18.22	[1] 13.32
	Property in general	87,998,720	1,644,696	18.69	13.29
	Public utilities	9,151,530	125,063	13.67	13.67
	County	97,150,250	373,755	[1] 3.85	[1] 2.81
	Property in general	87,998,720	335,275	3.81	2.71
	Public utilities	9,151,530	38,480	4.20	4.20
238	SHEBOYGAN, WIS.:				
	City corporation	45,649,739	1,137,293	[1] 24.91	[1] 18.45
	Property in general	43,282,387	1,103,355	25.49	18.61
	Public utilities	2,151,721	29,405	13.67	13.67
	Public utilities	215,631	4,533	21.02	21.02
	County	45,434,108	266,145	[1] 5.86	[1] 4.33
	Property in general	43,282,387	257,097	5.94	4.34
	Public utilities	2,151,721	9,048	4.20	4.20
214	SUPERIOR, WIS.:				
	City corporation	59,208,994	1,193,529	[1] 20.16	[1] 14.98
	Property in general	47,941,829	949,847	19.81	13.88
	Public utilities	650,000	8,883	13.67	13.67
	Public utilities	10,617,165	223,218	21.02	21.02
	Sewer districts—				
	Nos. 2 and 3	22,716,000	11,358	0.50	0.35
	No. 8	148,667	223	1.50	1.05
	County	48,591,829	483,019	[1] 9.94	[1] 6.99
	Property in general	47,941,829	480,286	10.02	7.02
	Public utilities	650,000	2,733	4.20	4.20

[1] Average rate.

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

Table XX

City number	CITY, AND DIVISION OF GOVERNMENT OR CLASSES OF PROPERTY	Assessed valuation	Tax rate per $1,000 of assessed valuation	LEVY	
				Total	Per capita
	Total			$10,346,516	$0.25
46	BRIDGEPORT, CONN.:				
	City corporation—stocks, bonds, etc	$2,223,100	$10.00	22,231	(1)
48	HARTFORD, CONN.:				
	City corporation—corporation and bank stock	89,710,066	10.00	897,100	5.71
	School district—corporation and bank stock	44,147,190	10.00	441,471	2.81
124	NEW BRITAIN, CONN.:				
	City corporation—bank stock	1,809,434	10.00	18,094	0.27
41	NEW HAVEN, CONN.:				
	City corporation	9,821,873	[2] 10.02	98,419	0.55
	Corporation and bank stock	9,801,873	10.00	98,019	0.55
	Shellfish beds	20,000	20.00	400	(3)
211	STAMFORD, CONN.:				
	Town—corporation and bank stock	1,090,800	10.00	10,908	0.27
79	WATERBURY, CONN.:				
	City corporation—bank stock	1,995,943	10.00	19,959	(1)
61	WILMINGTON, DEL.:				
	City corporation—horses and mules		[4] 1.00	475	(3)
236	LEWISTON, ME.:				
	City corporation—bank stock	507,292	15.00	7,610	0.22
105	PORTLAND, ME.:				
	City corporation—bank stock	3,884,467	15.00	58,267	0.77
7	BALTIMORE, MD.:				
	City corporation	181,600,000	[2] 3.51	637,875	0.80
	Bank stock	36,600,000	10.00	366,000	0.46
	Savings bank deposits	145,000,000	1.88	271,875	0.34
170	HAVERHILL, MASS.:				
	City corporation—bank stock	38,560	30.40	1,172	0.02
	State—bank stock	41,440	30.40	1,260	0.03
87	LAWRENCE, MASS.:				
	City corporation—bank stock	114,308	28.00	3,201	0.03
	State—bank stock	132,092	28.00	3,699	0.04
71	LOWELL, MASS.:				
	City corporation—bank stock	14,450	31.80	460	(3)
	State—bank stock	15,550	31.80	494	(3)
180	PITTSFIELD, MASS.:				
	City corporation—bank stock	200,265	30.20	6,048	0.13
	State—bank stock	189,735	30.20	5,730	0.12
96	MANCHESTER, N. H.:				
	City corporation	17,432,326	[2] 7.54	131,371	1.58
	Bank stock	251,420	10.00	2,514	0.03
	Savings bank deposits	17,180,906	7.50	128,857	1.55
155	ATLANTIC CITY, N. J.:				
	City corporation—bank stock	4,658,000	3.75	17,468	0.33
	County—bank stock	4,658,000	3.75	17,468	0.33
92	BAYONNE, N. J.:				
	City corporation—bank stock	1,732,267	3.75	6,496	0.07
	County—bank stock	1,732,267	3.75	6,496	0.07
59	CAMDEN, N. J.:				
	City corporation—bank stock	7,171,493	3.75	26,893	0.21
	County—bank stock	7,171,493	3.75	26,893	0.21
137	EAST ORANGE, N. J.:				
	City corporation—bank stock	2,280,400	3.75	8,552	0.14
	County—bank stock	2,280,400	3.75	8,552	0.14
73	ELIZABETH, N. J.:				
	City corporation—bank stock	3,621,600	3.75	13,581	(1)
	County—bank stock	3,621,600	3.75	13,581	(1)
121	HOBOKEN, N. J.:				
	City corporation—bank stock	4,194,133	3.75	15,728	0.23
	County—bank stock	4,194,133	3.75	15,728	0.23
23	JERSEY CITY, N. J.:				
	City corporation—bank stock	13,624,533	3.75	51,092	0.16
	County—bank stock	13,624,533	3.75	51,092	0.16
15	NEWARK, N. J.:				
	City corporation—bank stock	31,916,000	3.75	119,685	0.26
	County—bank stock	31,916,000	3.75	119,685	0.26
220	NEW BRUNSWICK, N. J.:				
	City corporation—bank stock	2,432,000	3.75	9,120	0.24
	County—bank stock	2,432,000	3.75	9,120	0.24

[1] Per capita not computed.
[2] Average rate.
[3] Less than one-half of 1 cent.
[4] Horses and mules taxed at $1 each.

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Table XX—Continued

City number	CITY, AND DIVISION OF GOVERNMENT OR CLASSES OF PROPERTY	Assessed valuation	Tax rate per $1,000 of assessed valuation	LEVY	
				Total	Per capita
231	ORANGE, N. J.:				
	City corporation—bank stock	$831,928	$3.75	$3,120	$0.09
	County—bank stock	831,928	3.75	3,120	0.09
118	PASSAIC, N. J.				
	City corporation—bank stock	5,123,467	3.75	19,213	0.28
	County—bank stock	5,123,467	3.75	19,213	0.28
53	PATERSON, N. J.:				
	City corporation—bank stock	10,476,795	3.75	39,288	0.28
	County—bank stock	10,476,795	3.75	39,288	0.28
179	PERTH AMBOY, N. J.:				
	City corporation—bank stock	1,344,197	3.75	5,041	0.11
	County—bank stock	1,344,197	3.75	5,041	0.11
56	TRENTON, N. J.:				
	City corporation—bank stock	7,120,800	3.75	26,703	0.20
	County—bank stock	7,120,800	3.75	26,703	0.20
66	ALBANY, N. Y.:				
	City corporation—bank stock	11,399,576	10.00	113,996	0.97
233	AMSTERDAM, N. Y.:				
	City corporation—bank stock	2,062,875	10.00	20,629	0.58
229	AUBURN, N. Y.:				
	City corporation—bank stock	967,885	10.00	9,679	0.27
12	BUFFALO, N. Y.:				
	City corporation—bank stock, etc	13,740,860	10.00	137,409	0.26
172	ELMIRA, N. Y.:				
	City corporation—bank stock	1,715,868	10.00	17,159	0.35
198	JAMESTOWN, N. Y.:				
	City corporation—bank stock	4,327,017	6.66	28,818	0.67
	School district—bank stock	4,327,017	3.34	14,452	0.34
163	MOUNT VERNON, N. Y.:				
	City corporation—bank stock	1,074,400	10.00	10,744	0.21
245	NEWBURGH, N. Y.:				
	City corporation—bank stock	1,770,020	10.00	17,700	0.58
188	NEW ROCHELLE, N. Y.:				
	City corporation—bank stock	921,900	10.00	9,219	0.21
1	NEW YORK, N. Y.:				
	City corporation—bank stock, etc	652,730,976	10.00	6,527,309	1.11
145	NIAGARA FALLS, N. Y.:				
	City corporation—bank stock	2,959,314	10.00	29,593	0.52
230	POUGHKEEPSIE, N. Y.:				
	City corporation—bank stock	2,117,000	10.00	21,170	0.59
22	ROCHESTER, N. Y.:				
	City corporation—bank stock, etc	7,761,110	10.00	77,611	0.24
89	SCHENECTADY, N. Y.:				
	City corporation—bank stock	1,792,472	10.00	17,925	0.19
40	SYRACUSE, N. Y.:				
	City corporation—bank stock	2,653,854	10.00	26,539	0.15
109	TROY, N. Y.:				
	City corporation—bank stock	5,331,876	10.00	53,319	0.74
80	UTICA, N. Y.:				
	City corporation—bank stock	6,804,642	10.00	68,046	0.67
242	WATERTOWN, N. Y.:				
	City corporation—bank stock, etc	2,517,816	10.00	25,178	0.77
68	YONKERS, N. Y.:				
	City corporation—bank stock	970,568	10.00	9,706	0.09
158	CHARLOTTE, N. C.:				
	City corporation—building and loan	9,402,000	0.33	3,134	0.06
	State—building and loan	9,402,000	0.33	3,134	0.06
	County—building and loan	9,402,000	0.33	3,134	0.06
208	DURHAM, N. C.:				
	City corporation—building and loan	1,848,000	0.33	616	0.01
	State—building and loan	1,848,000	0.33	616	0.01
	County—building and loan	1,848,000	0.33	616	0.01
186	GREENSBORO, N. C.:				
	City corporation—building and loan	244,200	0.33	814	0.02
	State—building and loan	244,200	0.33	814	0.02
	County—building and loan	244,200	0.33	814	0.02
226	WILMINGTON, N. C.:				
	City corporation—building and loan	3,153,000	0.33	1,051	0.03
	State—building and loan	3,153,000	0.33	1,051	0.03
	County—building and loan	3,153,000	0.33	1,051	0.03
123	WINSTON-SALEM, N. C.:				
	City corporation—building and loan	3,664,560	0.33	1,222	0.02
	State—building and loan	3,664,560	0.33	1,222	0.02
	County—building and loan	3,664,560	0.33	1,222	0.02

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

Table XXI

City number	CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy
	Total		$8,440,394
127	Mobile, Ala.:		
	School district	$1.50	5,184
106	Little Rock, Ark.:		
	City corporation	2.00	16,134
	County	2.00	16,134
46	Bridgeport, Conn.:		
	City corporation	2.00	126,444
48	Hartford, Conn.:		
	City corporation	2.00	129,114
124	New Britain, Conn.:		
	City corporation	2.00	52,378
41	New Haven, Conn.:		
	City corporation	2.00	104,376
211	Stamford, Conn.:		
	Town	2.00	1,622
79	Waterbury, Conn.:		
	City corporation	2.00	50,469
61	Wilmington, Del.:		
	County	0.25	3,287
84	Jacksonville, Fla.:		
	School districts	1.00	12,688
94	Tampa, Fla.:		
	School districts	1.00	12,792
33	Atlanta, Ga.:		
	City corporation	3.00	67,473
	State	1.00	21,900
152	Augusta, Ga.:		
	State	1.00	7,904
189	Columbus, Ga.:		
	City corporation	2.00	8,588
	State	1.00	5,088
140	Macon, Ga.:		
	State	1.00	14,478
88	Savannah, Ga.:		
	State	1.00	7,050
187	East Chicago, Ind.:		
	City corporation	1.00	6,570
	School district	1.00	6,570
	State	1.50	9,855
86	Evansville, Ind.:		
	City corporation	1.00	17,946
	School district	0.50	8,973
	State	1.50	26,919
	County	0.50	8,973
	Township	0.50	8,973
83	Fort Wayne, Ind.:		
	City corporation	2.00	37,588
	School district	1.00	18,794
	State	1.50	28,191
	County	1.00	18,794
102	Gary, Ind.:		
	State	1.50	14,812
162	Hammond, Ind.:		
	City corporation	1.00	9,175
	School	1.00	9,175
	State	1.50	13,762
21	Indianapolis, Ind.:		
	City corporation	0.50	28,410
	County	0.50	28,027
	State	1.50	85,231
223	Kokomo, Ind.:		
	City corporation	0.50	2,711
	School district	0.50	2,711
	State	1.50	8,133
201	Muncie, Ind.:		
	City corporation	0.50	2,820
	School district	0.49	2,763
	State	1.50	8,459
	Township	0.25	1,410
98	South Bend, Ind.:		
	City corporation	0.50	10,328
	School district	0.50	10,328
	State	1.50	30,982
	County	0.50	10,328
114	Terre Haute, Ind.:		
	City corporation	$0.50	$6,562
	School district	0.74	9,712
	State	1.50	19,686
	County	1.00	13,124
164	Cedar Rapids, Iowa.:		
	County	(1)	(1)
215	Council Bluffs, Iowa:		
	City corporation	2.00	6,180
210	Dubuque, Iowa:		
	County	0.50	5,436
104	Sioux City, Iowa:		
	County	0.50	8,634
225	Waterloo, Iowa:		
	City corporation	3.50	29,053
	County	0.50	6,788
17	New Orleans, La.:		
	City corporation	1.00	88,094
143	Shreveport, La.:		
	School districts	1.00	42,035
236	Lewiston, Me.:		
	City corporation	3.00	27,145
105	Portland, Me.:		
	City corporation	3.00	63,987
8	Boston, Mass.:		
	City corporation	2.00	478,634
129	Brockton, Mass.:		
	City corporation	2.00	41,742
196	Brookline, Mass.:		
	City corporation	2.00	23,124
63	Cambridge, Mass.:		
	City corporation	2.00	69,076
177	Chelsea, Mass.:		
	City corporation	2.00	27,108
205	Chicopee, Mass.:		
	City corporation	2.00	22,704
204	Everett, Mass.:		
	City corporation	2.00	25,144
58	Fall River, Mass.:		
	City corporation	2.00	72,274
192	Fitchburg, Mass.:		
	City corporation	2.00	26,020
170	Haverhill, Mass.:		
	City corporation	2.00	30,346
136	Holyoke, Mass.:		
	City corporation	2.00	34,282
87	Lawrence, Mass.:		
	City corporation	2.00	51,798
71	Lowell, Mass.:		
	City corporation	2.00	61,278
78	Lynn, Mass.:		
	City corporation	2.00	62,862
159	Malden, Mass.:		
	City corporation	2.00	31,932
174	Medford, Mass.:		
	City corporation	2.00	28,498
62	New Bedford, Mass.:		
	City corporation	2.00	70,660
154	Newton, Mass.:		
	City corporation	2.00	30,788
180	Pittsfield, Mass.:		
	City corporation	2.00	26,838
134	Quincy, Mass.:		
	City corporation	2.00	37,400
197	Salem, Mass.:		
	City corporation	2.00	23,664
82	Somerville, Mass.:		
	City corporation	2.00	61,590
51	Springfield, Mass.:		
	City corporation	2.00	82,000
217	Taunton, Mass.:		
	City corporation	2.00	22,644
234	Waltham, Mass.:		
	City corporation	2.00	20,442
37	Worcester, Mass.:		
	City corporation	2.00	117,566

See footnotes at end of table

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Table XXI—Continued

City number	CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy
206	Springfield, Mo.:		
	City corporation	$2.00	$11,788
199	Butte, Mont.:		
	City corporation	2.00	16,340
	County	2.00	16,340
135	Lincoln, Nebr.:		
	City corporation	2.00	15,000
96	Manchester, N. H.:		
	City corporation	3.00	120,285
155	Atlantic City, N. J.:		
	City corporation	1.00	14,163
92	Bayonne, N. J.:		
	City corporation	1.00	2,381
59	Camden, N. J.:		
	City corporation	1.00	29,262
137	East Orange, N. J.:		
	City corporation	1.00	12,834
73	Elizabeth, N. J.:		
	City corporation	1.00	24,230
121	Hoboken, N. J.:		
	City corporation	1.00	1,203
23	Jersey City, N. J.:		
	City corporation	1.00	9,273
15	Newark, N. J.:		
	City corporation	1.00	103,078
231	Orange, N. J.:		
	City corporation	1.00	6,000
118	Passaic, N. J.:		
	City corporation	1.00	5,775
53	Paterson, N. J.:		
	City corporation	1.00	12,709
179	Perth Amboy, N. J.:		
	City corporation	1.00	1,000
56	Trenton, N. J.:		
	City corporation	1.00	31,149
158	Charlotte, N. C.:		
	City corporation	1.00	5,766
	County	2.00	11,532
208	Durham, N. C.:		
	City corporation	1.00	4,411
	County	2.00	8,822
186	Greensboro, N. C.:		
	City corporation	1.00	5,150
	County	2.00	10,200
226	Wilmington, N. C.:		
	City corporation	2.00	9,672
	School district	2.38	11,505
	County	0.62	3,862
123	Winston-Salem, N. C.:		
	City corporation	1.00	7,866
	County	2.00	15,732
90	Allentown, Pa.:		
	City corporation	1.00	22,540
	School district	3.00	168,978
	County	(2)	28,330
126	Altoona, Pa.:		
	School district	3.00	99,480
	County	(3)	24,433
131	Bethlehem, Pa.:		
	City corporation	(4)	58,556
	School district	4.00	121,472
	County	(5)	29,693
120	Chester, Pa.:		
	School district	3.00	88,227
	County	(6)	10,052
224	Easton, Pa.:		
	City corporation	1.00	20,396
	School district	5.00	101,980
	County	(7)	23,209
64	Erie, Pa.:		
	City corporation	(8)	65,914
	School district	2.50	136,217
	County	(9)	45,395
95	Harrisburg, Pa.:		
	School district	1.00	45,200
	County	(10)	21,062
228	Hazleton, Pa.:		
	City corporation	(11)	25,905
	School district	5.00	87,080
	County	(12)	10,844
112	Johnstown, Pa.:		
	City corporation	(13)	$105,992
	School district	$4.00	142,572
	County	(14)	34,091
147	Lancaster, Pa.:		
	School district	1.00	36,379
	County	(15)	23,609
168	McKeesport, Pa.:		
	School district	1.00	24,440
	County	(16)	31,613
166	New Castle, Pa.:		
	City corporation	(17)	36,984
	School district	5.00	126,670
	County	(18)	11,896
235	Norristown, Pa.:		
	City corporation	(19)	24,509
	School district	5.00	89,895
	County	(20)	5,882
3	Philadelphia, Pa.:		
	City corporation	0.50	63,000
10	Pittsburgh, Pa.:		
	County	(21)	477,532
69	Reading, Pa.:		
	School district	2.00	132,744
	County	(22)	29,397
52	Scranton, Pa.:		
	City corporation	1.00	65,930
	School district	2.50	164,825
	County	(23)	40,795
101	Wilkes-Barre, Pa.:		
	City corporation	(24)	66,214
	School district	5.00	198,275
	County	(25)	26,327
200	Williamsport, Pa.:		
	City corporation	2.00	28,061
	School district	2.00	50,110
	County	(26)	23,846
169	York, Pa.:		
	City corporation	(27)	19,712
	School district	1.00	29,815
	County	(28)	24,331
115	Pawtucket, R. I.:		
	City corporation	1.00	23,045
30	Providence, R. I.:		
	City corporation	1.00	94,657
165	Woonsocket, R. I.:		
	City corporation	1.00	18,727
107	Charleston, S. C.:		
	School district	1.00	8,982
209	Columbia, S. C.:		
	City corporation	1.00	5,700
	School district	1.00	6,715
125	Chattanooga, Tenn.:		
	County	2.00	22,674
85	Knoxville, Tenn.:		
	City corporation	1.00	14,096
	County	2.00	28,192
42	Memphis, Tenn.:		
	County	2.00	73,440
55	Nashville, Tenn.:		
	County	2.00	88,868
221	Austin, Tex.:		
	State	1.50	24,072
	County	0.25	4,012
167	Beaumont, Tex.:		
	City	1.00	4,386
	State	1.50	26,250
	County	0.25	4,375
38	Dallas, Tex.:		
	State	1.50	51,405
	County	0.25	8,567
81	El Paso, Tex.:		
	State	1.50	14,405
	County	0.25	2,400
49	Fort Worth, Tex.:		
	State	1.50	59,504
	County	0.25	9,917
175	Galveston, Tex.:		
	State	1.50	13,011
	County	0.25	2,168

See footnotes at end of table.

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Table XXI—Continued

City number	CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy
45	Houston, Tex.:		
	State	$1.50	$52,389
36	San Antonio, Tex.:		
	State	1.50	80,250
194	Waco, Tex.:		
	State	1.50	28,401
	County	0.25	4,733
151	Wichita Falls, Tex.:		
	State	1.50	24,986
	County	0.25	4,164
246	Lynchburg, Va.:		
	City corporation	1.50	11,451
	State	1.00	16,258
184	Newport News, Va.:		
	City corporation	0.50	7,329
	State	1.00	14,658
44	Norfolk, Va.:		
	City corporation	0.50	32,563
	State	1.00	65,127
232	Petersburg, Va.:		
	City corporation	1.50	19,995
	State	1.00	13,330
138	Portsmouth, Va.:		
	City corporation	$0.50	$9,680
	State	1.00	19,361
39	Richmond, Va.:		
	City corporation	1.50	148,812
	State	1.00	99,208
141	Roanoke, Va.:		
	City corporation	1.50	53,652
	State	1.00	35,768
173	Charleston, W. Va.:		
	City corporation	2.00	24,500
	State	1.00	12,250
	County	1.00	12,250
132	Huntington, W. Va.:		
	City corporation	2.00	25,360
	State	1.00	12,680
	County	1.00	12,680
148	Wheeling, W. Va.:		
	City corporation	1.00	14,530
	State	1.00	14,530
	County	1.00	14,530

[1] Not reported.
[2] Occupation taxes levied on a valuation of $9,443,370, at the rate of $3 per $1,000.
[3] Occupation taxes levied on a valuation of $3,257,775, at the rate of $7.50 per $1,000.
[4] $14,831 levied on polls at $1 each and $43,725 levied on occupations valued at $3,643,750, at the rate of $12 per $1,000.
[5] Occupation taxes levied on a valuation of $3,725,630 in Northampton County, at the rate of $7 per $1,000; and $1,204,820 in Lehigh County, at the rate of $3 per $1,000.
[6] Occupation taxes levied on a valuation of $3,096,200, at the rate of $3.25 per $1,000.
[7] Occupation taxes levied on a valuation of $3,315,700, at the rate of $7 per $1,000.
[8] Occupation taxes levied on a valuation of $5,402,800, at the rate of $12.20 per $1,000.
[9] Occupation taxes levied on a valuation of $6,485,000, at the rate of $7 per $1,000.
[10] Occupation taxes levied on a valuation of $3,510,380, at the rate of $6 per $1,000.
[11] Occupation taxes levied on a valuation of $1,992,689, at the rate of $13 per $1,000.
[12] Occupation taxes levied on a valuation of $1,571,565, at the rate of $6.90 per $1,000.
[13] $18,207 levied on polls at $1 each and $87,785 levied on occupations valued at $6,270,225, at the rate of $14 per $1,000.
[14] Occupation taxes levied on a valuation of $5,681,850, at the rate of $6 per $1,000.
[15] Poll tax levied at the rate of 50 cents for single men and women and 25 cents for married men and women.
[16] Occupation taxes levied on a valuation of $4,958,900, at the rate of $6.38 per $1,000.
[17] Occupation taxes levied on a valuation of $3,793,180, at the rate of $9.75 per $1,000.
[18] Occupation taxes levied on a valuation of $1,830,145, at the rate of $6.50 per $1,000.
[19] Occupation taxes levied on a valuation of $1,960,750, at the rate of $12.50 per $1,000.
[20] Occupation taxes levied on a valuation of $1,960,750, at the rate of $3 per $1,000.
[21] Occupation taxes levied on a valuation of $74,906,920, at the rate of $6.38 per $1,000.
[22] Occupation taxes levied on a valuation of $7,349,300, at the rate of $4 per $1,000.
[23] Occupation taxes levied on a valuation of $6,799,135, at the rate of $6 per $1,000.
[24] Occupation taxes levied on a valuation of $5,517,860, at the rate of $12 per $1,000.
[25] Occupation taxes levied on a valuation of $3,815,459, at the rate of $6.90 per $1,000.
[26] Occupation taxes levied on a valuation of $2,510,125, at the rate of $9.50 per $1,000.
[27] Occupation taxes levied on a valuation of $1,971,160, at the rate of $10 per $1,000.
[28] Occupation taxes levied on a valuation of $2,433,135, at the rate of $10 per $1,000.

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

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

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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: 1925

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

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	Grand total			40,757,434	36,622,029	28,745,629	3,553,305.3
	Group I			[1] 17,833,248	16,369,301	13,137,432	980,824.6
	Group II			[1] 4,415,884	4,026,059	3,261,622	406,296.2
	Group III			[1] 9,395,250	8,198,325	6,249,156	1,020,968.4
	Group IV			[1] 5,707,484	4,986,809	3,647,270	619,157.1
	Group V			3,405,568	3,041,535	2,450,149	526,059.0
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
1	New York, N. Y.	1653	June 30, 1925	5,877,251	5,620,048	4,766,883	191,360.0
2	Chicago, Ill.	1837	June 30, 1925	2,995,239	2,701,705	2,185,283	125,430.2
3	Philadelphia, Pa.	1683	June 30, 1925	1,979,364	1,823,779	1,549,008	81,920.0
4	Detroit, Mich.	1824	Dec. 31, 1924	1,218,089	993,678	465,766	76,245.4
5	Cleveland, Ohio	1836	June 30, 1925	936,485	796,841	560,663	43,929.0
6	St. Louis, Mo.	1822	Oct. 13, 1924	814,909	772,897	687,029	39,040.0
7	Baltimore, Md.	1796	June 30, 1925	796,296	733,826	558,485	50,560.0
8	Boston, Mass.	1822	June 30, 1925	781,622	748,060	670,585	27,634.8
9	Los Angeles, Calif.	1851	Dec. 31, 1924	[2]	576,673	319,198	262,896.0
10	Pittsburgh, Pa.	1816	June 30, 1925	631,563	588,343	533,905	30,035.2
11	San Francisco, Calif.	1850	Dec. 31, 1924	552,907	506,676	416,912	26,880.0
12	Buffalo, N. Y.	1832	Dec. 31, 1924	535,610	506,775	423,715	24,894.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
13	Milwaukee, Wis.	1846	June 30, 1925	509,192	457,147	373,857	20,350.0
14	Washington, D. C.	1802	Dec. 31, 1924	492,421	437,571	331,069	39,680.0
15	Newark, N. J.	1836	June 30, 1925	452,513	414,524	347,469	14,913.4
16	Minneapolis, Minn.	1867	June 30, 1925	425,435	380,582	301,408	31,834.0
17	New Orleans, La.	1805	June 30, 1925	414,493	387,219	339,075	113,920.0
18	Cincinnati, Ohio	1819	June 30, 1925	409,333	401,247	363,591	45,598.6
19	Kansas City, Mo.	1853	Oct. 20, 1924	361,934	324,410	248,381	37,395.0
20	Seattle, Wash.	1869	June 30, 1925	[2]	315,312	237,194	43,840.0
21	Indianapolis, Ind.	1831	June 30, 1925	358,819	314,194	233,650	29,879.4
22	Rochester, N. Y.	1834	June 30, 1925	317,092	295,750	218,149	20,565.8
23	Jersey City, N. J.	1827	June 30, 1925	315,280	298,103	267,779	8,320.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
24	Louisville, Ky.	1824	Feb. 28, 1925	299,151	234,891	223,928	23,024.0
25	Toledo, Ohio	1837	June 30, 1925	287,380	243,164	168,497	20,219.4
26	Portland, Oreg.	1851	May 31, 1925	[2]	258,288	207,214	40,442.0
27	Akron, Ohio	1836	June 30, 1925	[2]	208,435	69,067	16,004.8
28	Denver, Colo.	1859	June 30, 1925	280,911	256,491	213,381	37,085.0
29	Columbus, Ohio	1816	June 30, 1925	279,836	237,031	181,511	17,852.4
30	Providence, R. I.	1832	Mar. 31, 1925	267,679	237,595	224,326	11,410.0
31	Oakland, Calif.	1854	Dec. 31, 1924	250,296	216,261	150,174	31,591.0
32	St. Paul, Minn.	1854	June 30, 1925	246,001	234,698	214,744	33,388.8
33	Atlanta, Ga.	1847	June 30, 1925	[2]	200,616	154,839	19,634.7
34	Omaha, Nebr.	1857	June 30, 1925	211,768	191,601	124,096	23,918.4
35	Birmingham, Ala.	1871	Mar. 31, 1925	204,448	178,806	132,685	31,346.6
36	San Antonio, Tex.	1837	Nov. 30, 1924	194,178	161,379	96,614	22,860.5
37	Worcester, Mass.	1848	May 31, 1925	191,105	179,754	145,986	23,781.8
38	Dallas, Tex.	1856	Oct. 31, 1924	189,724	158,976	92,104	16,906.8

[1] Includes estimates not shown in detail.
[2] Estimates not shown. For explanation, see text discussion of Table 1, p. 13.

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

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

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued						
39	Richmond, Va	1782	July 31, 1925	186,626	171,667	127,628	15,360.0
40	Syracuse, N. Y	1848	June 30, 1925	182,151	171,717	137,249	11,379.0
41	New Haven, Conn	1784	June 30, 1925	178,927	162,537	133,605	11,460.0
42	Memphis, Tenn	1849	June 30, 1925	174,533	162,351	131,105	15,821.0
43	Dayton, Ohio	1841	June 30, 1925	172,942	152,559	116,577	10,059.0
44	Norfolk, Va	1845	June 30, 1925	(1)	115,777	67,452	5,120.0
45	Houston, Tex	1839	June 30, 1925	(1)	138,276	78,800	25,924.0
46	Bridgeport, Conn	1836	Sept. 30, 1924	(1)	143,555	102,054	9,370.0
47	Youngstown, Ohio	1868	June 30, 1925	159,970	132,358	79,066	16,311.0
48	Hartford, Conn	1784	Sept. 30, 1924	157,174	138,036	98,915	10,162.9
49	Fort Worth, Tex	1872	Dec. 31, 1924	152,651	106,482	73,312	24,761.6
50	Grand Rapids, Mich	1850	Sept. 30, 1924	148,916	137,634	112,571	13,830.0
51	Springfield, Mass	1852	May 31, 1925	142,458	129,614	88,926	20,286.6
52	Scranton, Pa	1866	June 30, 1925	142,266	137,783	129,867	12,361.7
53	Paterson, N. J	1851	June 30, 1925	141,695	135,875	125,600	5,157.0
54	Des Moines, Iowa	1857	Sept. 30, 1924	140,691	126,468	86,368	33,597.2
55	Nashville, Tenn	1806	June 30, 1925	136,220	118,342	110,364	15,307.0
56	Trenton, N. J	1792	June 30, 1925	132,020	119,289	96,815	4,707.0
57	Salt Lake City, Utah	1851	June 30, 1925	130,948	118,110	92,777	33,098.9
58	Fall River, Mass	1854	June 30, 1925	129,396	120,485	119,295	21,051.5
59	Camden, N. J	1828	June 30, 1925	128,642	116,309	94,538	4,915.0
60	Flint, Mich	1855	Aug. 31, 1924	125,171	91,599	38,550	18,140.0
61	Wilmington, Del	1832	Dec. 31, 1924	120,969	110,168	87,411	4,495.1
62	New Bedford, Mass	1847	May 31, 1925	119,488	121,217	96,652	12,152.9
63	Cambridge, Mass	1846	Sept. 30, 1924	118,719	109,694	104,839	4,002.4
64	Erie, Pa	1851	July 4, 1925	(1)	93,372	66,525	12,486.7
65	Tulsa, Okla	1903	Dec. 31, 1924	118,183	72,075	18,182	7,545.2
66	Albany, N. Y	1686	June 30, 1925	117,887	113,344	100,253	11,924.1
67	Kansas City, Kans	1886	June 30, 1925	116,259	101,177	82,331	12,532.0
68	Yonkers, N. Y	1872	June 30, 1925	113,855	100,176	79,803	12,880.0
69	Reading, Pa	1847	July 4, 1925	112,707	107,784	96,071	6,090.7
70	Duluth, Minn	1870	June 30, 1925	110,502	98,917	78,466	39,916.8
71	Lowell, Mass	1836	June 30, 1925	110,179	112,759	106,294	8,565.8
72	Spokane, Wash	1883	June 30, 1925	108,897	104,437	104,402	25,836.8
73	Elizabeth, N. J	1855	June 30, 1925	(1)	95,783	73,409	6,227.0
74	Canton, Ohio	1854	June 30, 1925	106,260	87,091	50,217	8,028.9
75	San Diego, Calif	1850	June 30, 1925	106,047	74,683	39,578	57,628.3
76	Oklahoma City, Okla	1891	Dec. 31, 1924	(1)	91,295	64,205	11,110.8
77	Tacoma, Wash	1875	June 30, 1925	104,455	96,965	83,743	25,168.0
78	Lynn, Mass	1850	June 30, 1925	103,268	99,148	89,336	6,705.3
79	Waterbury, Conn	1853	June 30, 1925	(1)	91,715	73,141	17,981.0
80	Utica, N. Y	1832	June 30, 1925	101,675	94,156	74,419	13,404.0
81	El Paso, Tex	1873	Aug. 31, 1924	101,341	77,560	39,279	8,640.0
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000						
82	Somerville, Mass	1871	June 30, 1925	99,313	93,091	77,236	2,517.8
83	Fort Wayne, Ind	1839	June 30, 1925	97,846	86,549	63,933	10,113.0
84	Jacksonville, Fla	1822	June 30, 1925	95,733	91,558	57,699	9,824.0
85	Knoxville, Tenn	1815	Mar. 31, 1925	94,639	77,818	36,346	17,094.4
86	Evansville, Ind	1847	June 30, 1925	93,601	85,264	69,647	5,577.0
87	Lawrence, Mass	1853	June 30, 1925	93,494	94,270	85,892	4,316.9
88	Savannah, Ga	1789	June 30, 1925	93,134	83,252	65,064	4,513.2
89	Schenectady, N. Y	1798	June 30, 1925	92,801	88,723	72,826	6,497.5
90	Allentown, Pa	1867	July 4 1925	92,151	73,502	51,913	6,253.2
91	Wichita, Kans	1871	June 30, 1925	89,400	72,217	52,450	12,504.0

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

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

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

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued						
147	Lancaster, Pa	1818	July 4, 1925	56,505	53,150	47,227	2,530.0
148	Wheeling, W. Va	1836	Dec. 31, 1924	[1] 56,208	56,208	41,641	6,508.4
149	Pasadena, Calif	1886	Dec. 31, 1924	55,920	45,354	30,291	10,406.4
150	Topeka, Kans	1857	June 30, 1925	55,678	50,022	43,684	5,979.4
151	Wichita Falls, Tex	1899	Sept. 30, 1924	[2]	40,079	8,200	6,787.7
152	Augusta, Ga	1798	June 30, 1925	55,245	52,548	41,040	6,012.0
153	Kalamazoo, Mich	1884	June 30, 1925	53,613	48,403	39,437	5,285.0
154	Newton, Mass	1873	June 30, 1925	53,332	46,054	39,806	11,457.0
155	Atlantic City, N. J	1854	June 30, 1925	53,287	50,707	46,150	7,362.0
156	Decatur, Ill	1856	Oct. 31, 1924	53,219	43,818	31,140	5,917.2
157	Davenport, Iowa	1851	Sept. 30, 1924	52,683	56,727	43,028	10,393.0
158	Charlotte, N. C	1816	Nov. 30, 1924	52,578	46,338	34,014	8,167.0
159	Malden, Mass	1882	June 30, 1925	51,915	49,187	44,404	3,252.1
160	Oak Park, Ill	1902	June 30, 1925	51,423	39,858	19,444	2,880.0
161	Kenosha, Wis	1850	June 30, 1925	50,891	40,472	21,371	4,135.3
162	Hammond, Ind	1884	June 30, 1925	50,385	36,004	20,925	13,300.5
163	Mount Vernon, N. Y	1892	June 30, 1925	50,382	42,726	30,919	2,644.4
164	Cedar Rapids, Iowa	1850	Sept. 30, 1924	50,311	45,566	32,811	7,807.3
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000						
165	Woonsocket, R. I	1888	June 30, 1925	49,923	43,496	38,125	5,532.0
166	New Castle, Pa	1869	July 4, 1925	49,842	44,938	36,280	5,000.0
167	Beaumont, Tex	1881	Dec. 31, 1924	49,671	40,422	20,640	6,464.0
168	McKeesport, Pa	1891	July 4, 1925	49,097	46,781	42,694	2,240.0
169	York, Pa	1887	July 4, 1925	49,074	47,512	44,750	2,220.0
170	Haverhill, Mass	1870	June 30, 1925	49,011	53,884	44,115	21,192.8
171	Bay City, Mich	1865	Dec. 31, 1924	48,784	47,554	45,166	6,316.8
172	Elmira, N. Y	1864	June 30, 1925	48,403	45,393	37,176	4,451.2
173	Charleston, W. Va	1818	Dec. 31, 1924	48,163	39,608	22,996	2,964.0
174	Medford, Mass	1892	June 30, 1925	48,036	39,038	23,150	5,253.0
175	Galveston, Tex	1839	Dec. 31, 1924	48,000	44,255	36,981	4,985.6
176	Pontiac, Mich	1861	June 30, 1925	47,455	34,273	14,532	5,295.3
177	Chelsea, Mass	1857	June 30, 1925	47,440	43,184	32,452	1,191.6
178	Stockton, Calif	1850	June 30, 1925	47,287	40,296	23,253	5,502.5
179	Perth Amboy, N. J	1871	June 30, 1925	47,136	41,707	32,121	2,958.0
180	Pittsfield, Mass	1891	June 30, 1925	47,120	41,763	32,121	26,048.6
181	Lexington, Ky	1832	June 30, 1925	46,895	41,534	35,099	3,356.0
182	Lima, Ohio	1871	June 30, 1925	46,717	41,326	30,508	4,420.0
183	Madison, Wis	1853	June 30, 1925	46,385	38,378	25,531	4,601.6
184	Newport News, Va	1896	June 30, 1925	46,239	35,596	20,205	1,920.0
185	Montgomery, Ala	1837	Dec. 31, 1924	46,206	43,464	38,136	4,371.0
186	Greensboro, N. C	1808	Nov. 30, 1924	46,197	19,861	15,895	11,175.0
187	East Chicago, Ind	1893	June 30, 1925	45,580	35,967	19,098	6,396.0
188	New Rochelle, N. Y	1899	June 30, 1925	44,343	36,213	28,867	6,400.0
189	Columbus, Ga	1828	June 30, 1925	44,244	31,125	20,554	3,840.0
190	Evanston, Ill	1892	June 30, 1925	43,883	37,234	24,978	4,852.6
191	Pueblo, Colo	1873	June 30, 1925	43,787	43,050	41,747	7,188.4
192	Fitchburg, Mass	1872	May 31, 1925	43,689	41,029	37,826	17,583.6
193	San Jose, Calif	1850	May 31, 1925	43,497	39,642	28,946	4,961.0
194	Waco, Tex	1856	Mar. 31, 1925	43,242	38,500	26,425	5,671.2
195	Muskegon, Mich	1870	June 30, 1925	43,088	36,570	24,062	4,260.0
196	Brookline, Mass	1705	June 30, 1925	42,914	37,748	27,792	4,240.3
197	Salem, Mass	1836	June 30, 1925	42,833	42,529	43,697	5,113.5
198	Jamestown, N. Y	1886	Aug. 31, 1924	42,790	38,917	31,297	5,397.5
199	Butte, Mont	1879	Oct. 31, 1924	42,714	41,611	39,165	3,319.0

[1] Population as of Jan. 1, 1920.
[2] Estimate not shown. For explanation, see text discussion of Table 1, p. 13.

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

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

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1925
				Estimated as of middle of fiscal year	Decennial census		
					Jan. 1, 1920	Apr. 15, 1910	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued						
92	Bayonne, N. J.	1869	June 30, 1925	88,767	76,754	55,545	2,544.0
93	Long Beach, Calif.	1897	Dec. 31, 1924	88,144	55,593	17,809	18,424.9
94	Tampa, Fla.	1887	Nov. 30, 1924	85,277	51,608	37,782	11,193.6
95	Harrisburg, Pa.	1860	July 4, 1925	83,422	75,917	64,186	3,961.0
96	Manchester, N. H.	1846	June 30, 1925	83,097	78,384	70,063	20,520.0
97	Peoria, Ill.	1845	June 30, 1925	81,564	76,121	66,950	6,355.5
98	South Bend, Ind.	1865	June 30, 1925	80,091	70,983	53,684	9,947.5
99	Hamtramck, Mich.	1922	Dec. 31, 1924	78,721	48,615	3,559	1,527.0
100	St. Joseph, Mo.	1853	Oct. 20, 1924	78,303	77,939	77,403	8,985.0
101	Wilkes-Barre, Pa.	1871	July 4, 1925	77,644	73,833	67,105	3,346.8
102	Gary, Ind.	1909	June 30, 1925	76,870	55,378	16,802	23,030.2
103	Rockford, Ill.	1852	June 30, 1925	76,462	65,651	45,401	7,024.0
104	Sioux City, Iowa	1857	Sept. 30, 1924	76,151	71,227	47,828	28,020.0
105	Portland, Me.	1832	June 30, 1925	75,333	69,272	58,571	13,808.0
106	Little Rock, Ark.	1831	June 30, 1925	74,216	65,142	45,941	10,154.4
107	Charleston, S. C.	1783	June 30, 1925	73,125	67,957	58,833	2,873.6
108	Sacramento, Calif.	1863	June 30, 1925	72,260	65,908	44,696	8,774.0
109	Troy, N. Y.	1816	June 30, 1925	72,225	72,013	76,813	6,630.4
110	Binghamton, N. Y.	1867	June 30, 1925	71,992	66,800	48,443	5,991.0
111	Saginaw, Mich.	1889	Dec. 31, 1924	71,513	61,903	50,510	10,368.0
112	Johnstown, Pa.	1889	July 4, 1925	71,475	67,327	55,482	3,488.9
113	East St. Louis, Ill.	1865	June 30, 1925	71,423	66,767	58,547	8,627.0
114	Terre Haute, Ind.	1833	June 30, 1925	71,071	66,083	58,157	5,759.0
115	Pawtucket, R. I.	1886	June 30, 1925	69,975	64,248	51,622	5,494.0
116	Highland Park, Mich.	1918	Dec. 31, 1924	69,945	46,499	4,120	1,895.0
117	Lansing, Mich.	1858	Oct. 31, 1924	69,125	57,327	31,229	7,082.0
118	Passaic, N. J.	1873	June 30, 1925	68,979	63,841	54,773	2,001.7
119	Springfield, Ohio	1850	June 30, 1925	68,725	60,840	46,921	7,296.5
120	Chester, Pa.	1866	July 4, 1925	68,507	58,030	38,537	3,020.0
121	Hoboken, N. J.	1855	June 30, 1925	[1]68,166	68,166	70,324	830.0
122	Racine, Wis.	1848	June 30, 1925	67,707	58,593	38,002	3,858.0
123	Winston-Salem, N. C.	1913	Nov. 30, 1924	66,941	48,395	22,700	7,868.8
124	New Britain, Conn.	1871	Sept. 30, 1924	66,849	59,316	43,916	8,519.0
125	Chattanooga, Tenn.	1851	Mar. 31, 1925	66,413	57,895	44,604	7,475.2
126	Altoona, Pa.	1868	July 4, 1925	66,148	60,331	52,127	2,653.9
127	Mobile, Ala.	1814	Mar. 31, 1925	65,735	60,777	51,521	9,155.2
128	Berkeley, Calif.	1878	Dec. 31, 1924	65,405	56,036	40,434	5,494.7
129	Brockton, Mass.	1881	May 31, 1925	65,316	66,254	56,878	13,677.9
130	Springfield, Ill.	1840	Aug. 31, 1924	62,841	59,183	51,678	5,705.6
131	Bethlehem, Pa.	1918	July 4, 1925	62,828	50,358	12,837	11,172.0
132	Huntington, W. Va.	1872	Dec. 31, 1924	62,592	50,177	31,161	8,532.0
133	Cicero, Ill.	1869	June 30, 1925	62,238	44,995	14,557	3,678.5
134	Quincy, Mass.	1889	June 30, 1925	60,634	47,876	32,642	10,567.6
135	Lincoln, Nebr.	1871	Feb. 28, 1925	60,577	54,948	43,973	8,021.0
136	Holyoke, Mass.	1873	May 31, 1925	60,340	60,203	57,730	13,544.9
137	East Orange, N. J.	1899	June 30, 1925	59,967	50,710	34,371	2,516.0
138	Portsmouth, Va.	1858	June 30, 1925	59,029	54,387	33,190	3,200.0
139	Covington, Ky.	1834	June 30, 1925	58,309	57,121	53,270	3,837.0
140	Macon, Ga.	1832	June 30, 1925	58,237	52,995	40,665	5,966.0
141	Roanoke, Va.	1884	June 30, 1925	58,208	50,842	34,874	5,760.0
142	Jackson, Mich.	1843	June 30, 1925	57,972	48,374	31,433	5,653.0
143	Shreveport, La.	1839	June 30, 1925	57,857	43,874	28,015	8,486.0
144	Fresno, Calif.	1885	Dec. 31, 1924	57,605	45,086	24,892	5,432.1
145	Niagara Falls, N. Y.	1892	June 30, 1925	57,129	50,760	30,445	5,900.0
146	Lakewood, Ohio	1911	June 30, 1925	56,774	41,732	15,181	3,474.0

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

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

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	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued						
200	Williamsport, Pa	1866	July 4, 1925	42,656	36,198	31,860	5,619.2
201	Muncie, Ind	1865	June 30, 1925	42,491	36,524	24,005	4,558.0
202	Hamilton, Ohio	1854	June 30, 1925	42,364	39,675	35,279	3,768.2
203	Lorain, Ohio	1894	June 30, 1925	42,259	37,295	28,883	6,500.0
204	Everett, Mass	1892	June 30, 1925	42,164	40,120	33,484	2,150.7
205	Chicopee, Mass	1890	May 31, 1925	42,060	36,214	25,401	14,661.4
206	Springfield, Mo	1855	Dec. 31, 1924	41,912	39,631	35,201	5,033.1
207	Battle Creek, Mich	1859	Sept. 30, 1924	41,494	36,164	25,267	3,678.0
208	Durham, N. C	1869	Nov. 30, 1924	[1] 41,310	21,719	18,241	8,192.0
209	Columbia, S. C	1805	June 30, 1925	41,225	37,524	26,319	4,006.0
210	Dubuque, Iowa	1840	Sept. 30, 1924	40,903	39,141	38,494	6,080.0
211	Stamford, Conn	1893	June 15, 1925	40,689	35,096	25,138	4,465.0
212	Joliet, Ill	1852	June 30, 1925	40,578	38,442	34,670	2,499.2
213	Aurora, Ill	1857	June 30, 1925	40,254	36,397	29,807	4,446.4
214	Superior, Wis	1889	June 30, 1925	[2] 39,671	39,671	40,384	23,400.0
215	Council Bluffs, Iowa	1853	Sept. 30, 1924	39,612	36,162	29,292	11,562.8
216	Rock Island, Ill	1899	Sept. 30, 1924	39,405	35,177	24,335	5,947.0
217	Taunton, Mass	1864	May 31, 1925	39,320	37,137	34,259	30,266.0
218	Portsmouth, Ohio	1815	June 30, 1925	39,087	33,011	23,481	6,918.4
219	Quincy, Ill	1839	Oct. 31, 1924	38,782	35,978	36,587	4,233.4
220	New Brunswick, N. J	1863	June 30, 1925	37,984	32,779	23,388	3,265.0
221	Austin, Tex	1839	June 30, 1925	37,717	34,876	29,860	10,161.0
222	Ogden, Utah	1861	June 30, 1925	36,869	32,804	25,580	10,565.9
223	Kokomo, Ind	1865	June 30, 1925	36,855	30,067	17,010	3,366.6
224	Easton, Pa	1887	July 4, 1925	36,810	33,813	28,523	2,226.1
225	Waterloo, Iowa	1868	Sept. 30, 1924	36,743	36,230	26,693	8,287.0
226	Wilmington, N. C	1866	Nov. 30, 1924	36,670	33,372	25,748	3,384.0
227	Danville, Ill	1867	Oct. 31, 1924	36,615	33,776	27,871	6,290.0
228	Hazleton, Pa	1892	July 4, 1925	36,143	32,277	25,452	3,827.2
229	Auburn, N. Y	1848	Dec. 31, 1924	35,717	36,192	34,668	5,390.0
230	Poughkeepsie, N. Y	1854	June 30, 1925	35,679	35,000	27,936	1,782.0
231	Orange, N. J	1872	June 30, 1925	35,379	33,268	29,630	1,414.4
232	Petersburg, Va	1854	Dec. 31, 1924	35,357	31,012	24,127	2,560.0
233	Amsterdam, N. Y	1885	June 30, 1925	35,284	33,524	31,267	3,484.3
234	Waltham, Mass	1884	July 31, 1925	34,987	30,915	27,834	7,940.4
235	Norristown, Pa	1812	June 30, 1925	34,836	32,319	27,875	2,265.0
236	Lewiston, Me	1863	Aug. 31, 1924	34,456	31,791	26,247	22,100.0
237	Green Bay, Wis	1854	June 30, 1925	34,290	31,017	25,236	8,169.3
238	Sheboygan, Wis	1853	June 30, 1925	33,535	30,955	26,398	2,998.0
239	Moline, Ill	1872	Sept. 30, 1924	33,476	30,734	24,199	4,183.2
240	Oshkosh, Wis	1853	June 30, 1925	33,217	33,162	33,062	5,018.7
241	Elgin, Ill	1854	June 30, 1925	32,966	27,454	25,976	4,331.0
242	Watertown, N. Y	1869	Dec. 31, 1924	32,715	31,285	26,730	5,433.6
243	Muskogee, Okla	1898	Dec. 31, 1924	32,002	30,277	25,278	5,446.9
244	La Crosse, Wis	1856	June 30, 1925	[2] 30,421	30,421	30,417	6,364.8
245	Newburgh, N. Y	1865	June 30, 1925	30,419	30,366	27,805	2,257.3
246	Lynchburg, Va	1805	July 31, 1925	30,400	30,070	29,494	3,200.0
247	Colorado Springs, Colo	1878	June 30, 1925	[2] 30,105	30,105	29,078	5,740.4

[1] Includes population residing within the territory annexed in April, 1925.
[2] 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: 1925

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	Grand total		$2,508,924,366	$3,201,642,524	$697,027,124	$6,407,594,014	$760,152,757	$2,911,990,960	$2,735,450,297
	Group I		1,323,663,955	2,026,822,009	333,680,894	3,684,166,858	393,593,095	1,548,795,196	1,741,778,567
	Group II		295,006,763	397,679,576	113,532,260	806,218,599	110,369,592	324,068,232	371,780,775
	Group III		458,025,482	431,407,574	133,293,555	1,022,726,611	137,326,181	542,463,238	342,937,192
	Group IV		279,687,795	217,240,892	76,651,289	573,579,976	80,736,467	319,402,611	173,440,898
	Group V		152,540,371	128,492,473	39,869,126	320,901,970	38,127,422	177,261,683	105,512,865
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	NEW YORK, N. Y.		$464,535,361	$967,783,269	$58,209,695	$1,490,528,325	$46,524,973	$523,756,518	$920,246,834
	General treasury	Dec. 31, 1925	394,019,394	865,845,734	31,438,543	1,291,303,671	28,036,641	511,544,965	751,722,065
	General administrative funds	Dec. 31, 1925	5,124,793	5,899,219	865,645	11,889,657	1,315,300	312,753	10,261,604
	Sinking funds	Dec. 31, 1925	52,709,116	34,149,948	15,548,238	102,407,302	7,228,963	147,627	95,030,712
	Public trust funds	Dec. 31, 1925	10,581,695	15,717,503	4,453,748	30,752,946	2,838,005	11,751,173	16,163,768
	Investment funds	Dec. 31, 1925	2,100,363	23,050,268		25,150,631			25,150,631
	Private trust funds	Dec. 31, 1925		23,120,597	5,903,521	29,024,118	7,106,064		21,918,054
2	CHICAGO, ILL.		205,024,118	363,879,540	81,758,734	650,662,392	98,652,837	223,724,124	328,285,431
	City corporation		112,867,585	143,988,472	70,425,370	327,281,427	76,294,477	113,813,772	137,173,178
	General treasury	Dec. 31, 1925	106,202,712	81,050,048	25,396,587	212,649,347	25,302,811	110,167,483	77,179,053
	General administrative fund	Dec. 31, 1925	85,224	54,529	11,145	150,898	13,302	58,179	79,417
	Sinking funds	Dec. 31, 1925	56,904	3,934,109	2,336,787	6,327,800	4,984,100		1,343,700
	Public trust funds	Sept. 30, Dec. 31, 1925	1,983,082	6,742,992	1,183,635	9,909,709	1,503,647	3,568,511	4,837,551
	Investment funds	Dec. 31, 1925	4,539,663	50,519,206	40,567,003	95,625,872	43,202,135	19,599	52,404,138
	Private trust funds	Dec. 31, 1925		1,687,588	930,213	2,617,801	1,288,482		1,329,319
	County		15,374,778	157,054,062	1,108,672	173,537,512	7,279,203	16,022,466	150,235,843
	General treasury	Nov. 30, 1925	15,348,083	15,865,235	1,016,913	32,230,231	7,235,379	16,002,662	8,992,190
	General administrative fund	Nov. 30, 1925		141,112,579		141,112,579			141,112,579
	Public trust fund	Dec. 31, 1925	26,695	54,226	73,795	154,716	14,308	19,804	120,604
	Private trust fund	Nov. 30, 1925		22,022	17,964	39,986	29,516		10,470
	School district		55,571,599	33,891,188	6,231,921	95,694,708	9,323,572	53,141,906	33,229,230
	General treasury	June 30, 1925	50,504,246	33,481,457	6,079,944	90,065,647	8,959,024	52,537,456	28,569,167
	Public trust funds	June 30, Dec. 31, 1925	5,067,274	407,281	151,977	5,626,532	364,548	604,450	4,657,534
	Investment fund	June 30, 1925	79	2,450		2,529			2,529

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued								
2	CHICAGO, ILL.—Continued.								
	Park district		$13,190,468	$11,374,499	$2,795,167	$27,360,134	$2,250,890	$20,234,231	$4,875,013
	General treasury	Feb. 28, Mar. 31, Apr. 30, May 12, May 31, June 30, July 31, Dec. 31, 1925.	12,602,478	9,722,398	2,368,009	24,692,885	2,021,379	19,692,653	2,978,853
	Sinking funds	Feb. 28, Mar. 31, Apr. 30, Dec. 31, 1925.	160,377	585,594	110,624	856,595	57,045	299,950	499,600
	Public trust funds	June 30, Dec. 31, 1925	401,402	835,077	192,903	1,429,382	39,379	241,628	1,148,375
	Investment funds	Feb. 28, Mar. 31, Apr. 30, July 31, 1925.	26,211	198,686	70,920	295,817	71,870		223,947
	Private trust funds	Feb. 28, Mar. 31, Apr. 30, Dec. 31, 1925.		32,744	52,711	85,455	61,217		24,238
	Sanitary district		8,019,688	17,571,319	1,197,604	26,788,611	3,504,695	20,511,749	2,772,167
	General treasury	Dec. 31, 1925	8,019,688	17,571,319	1,197,604	26,788,611	3,504,695	20,511,749	2,772,167
3	PHILADELPHIA, PA.		110,167,284	144,363,161	17,528,864	272,059,309	40,047,642	165,247,709	66,763,958
	City corporation		80,260,809	130,076,191	8,105,285	218,442,285	26,502,961	134,311,741	57,627,583
	General treasury	Dec. 31, 1925	64,499,724	100,577,172	4,948,622	170,025,518	22,845,838	117,437,985	29,741,695
	General administrative funds	Dec. 31, 1925	893,851	938,375	121,102	1,953,328	370,411	1,572,917	10,000
	Sinking fund	Dec. 31, 1925	2,753,676	23,493,287	2,499,099	28,746,062	2,936,300	11,683,602	14,126,160
	Public trust funds	Dec. 31, 1925	7,523,909	5,057,563	495,766	13,077,238	300,030	3,598,556	9,178,652
	Investment funds	Dec. 31, 1925	4,589,649	9,700	34,736	4,634,085	45,331	18,681	4,570,073
	Private trust funds	Dec. 31, 1925		94	5,960	6,054	5,051		1,003
	School district		29,668,501	14,275,570	9,379,721	53,323,792	13,494,832	30,703,925	9,125,035
	General treasury	Dec. 31, 1925	29,321,228	12,506,236	7,278,793	49,106,257	13,418,551	30,546,981	5,140,725
	Sinking fund	Dec. 31, 1925	274,258	1,317,754	1,419,824	3,011,836	94		3,011,742
	Public trust fund	Dec. 31, 1925	10,351	167,759	50,359	228,469	71,618	156,851	
	Investment fund	Dec. 31, 1925	62,664	283,821	630,745	977,230	4,569	93	972,568
	Poor district		237,974	11,400	43,858	293,232	49,849	232,043	11,340
	General treasury	Mar. 31, Dec. 31, 1925	236,985	8,340	43,116	288,441	48,549	231,892	8,000
	Public trust funds	Dec. 31, 1925	989	3,060	742	4,791	1,300	151	3,340
4	DETROIT, MICH.		108,118,958	85,551,679	8,777,259	202,447,896	8,419,166	123,956,775	70,071,955
	City corporation		98,435,558	72,760,465	5,617,333	176,813,356	7,144,032	113,201,537	56,467,787
	General treasury	June 30, 1925	87,156,747	56,361,992	552,171	144,070,910		111,399,541	32,671,369
	General administrative fund	June 30, 1925	2,275		178	2,453	38	2,415	

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	Sinking funds	June 30, 1925	10,975,014	15,246,899	4,986,886	31,208,799	7,079,040	1,614,192	22,515,567
	Public trust funds	June 30, 1925	247,784	237,260	66,374	551,418	49,794	185,389	316,235
	Investment funds	June 30, 1925	53,738	790,000		843,738			843,738
	Private trust funds	Dec. 30, 1925		124,314	11,724	136,038	15,160		120,878
	County		9,683,400	12,791,214	3,159,926	25,634,540	1,275,134	10,755,238	13,604,168
	General treasury	Nov. 30, 1925	9,649,601	1,415,156	2,865,370	13,930,127	1,221,894	10,735,950	1,972,283
	General administrative funds	Nov. 30, 1925		10,705,572	202	10,705,774	528	19,249	10,685,997
	Sinking fund	Nov. 30, 1925	33,799	652,518	260,022	946,339	9,832	39	936,468
	Private trust funds	Nov. 30, 1925		17,968	34,332	52,300	42,880		9,420
5	CLEVELAND, OHIO		66,823,335	95,412,161	34,067,993	196,303,489	37,856,466	80,445,651	78,001,372
	City corporation		38,842,180	34,873,676	21,273,348	94,989,204	24,002,904	47,466,398	23,519,902
	General treasury	Dec. 31, 1925	29,216,604	20,402,915	18,467,155	68,086,674	20,389,265	40,933,321	6,764,088
	General administrative fund	Dec. 31, 1925	305,706			305,706		305,706	
	Sinking funds	Dec. 31, 1925	9,283,163	13,758,621	2,285,193	25,326,977	2,956,540	5,816,430	16,554,007
	Public trust funds	Dec. 31, 1925	36,622	354,258	56,279	447,159	36,148	410,941	70
	Investment fund	Dec. 31, 1925	85			85			85
	Private trust funds	Dec. 31, 1925		357,882	464,721	822,603	620,951		201,652
	County		6,260,510	54,292,280	5,341,038	65,893,828	5,325,759	8,330,399	52,237,670
	General treasury	Dec. 31, 1925	5,192,897	6,327,018	3,470,893	14,990,808	3,536,378	7,730,725	3,723,705
	General administrative fund	Dec. 31, 1925		46,750,651	20,805	46,771,456	176,790		46,594,666
	Sinking funds	Dec. 31, 1925	1,067,613	109,251	1,236,249	2,413,113	507,231	599,674	1,306,208
	Private trust fund	Dec. 31, 1925		1,105,360	613,091	1,718,451	1,105,360		613,091
	School district		21,149,560	5,367,313	7,232,459	33,749,332	7,707,568	23,799,716	2,242,048
	General treasury	June 30, 1925	16,208,929	4,807,954	4,639,033	25,655,916	6,256,542	19,271,449	127,925
	General administrative funds	Dec. 31, 1925	1,724,367	102,740	2,045,302	3,872,409	746,344	2,949,811	176,254
	Sinking funds	June 30, Dec. 31, 1925	3,207,123	381,898	486,349	4,075,370	658,586	1,578,456	1,838,328
	Investment funds	June 30, Dec. 31, 1925	9,141	74,721	61,775	145,637	46,096		99,541
	Park district		571,085	878,892	221,148	1,671,125	820,235	849,138	1,752
	General treasury	Dec. 31, 1925	568,918	878,892	221,148	1,668,958	820,235	846,971	1,752
	General administrative fund	Dec. 31, 1925	2,167			2,167		2,167	
6	ST. LOUIS, MO.		39,606,691	14,458,698	22,181,454	76,246,843	21,016,868	44,647,750	10,582,225
	City corporation		28,321,400	12,199,360	15,964,185	56,484,945	14,921,181	33,562,482	8,001,282
	General treasury	Apr. 13, 1925	24,978,046	6,038,508	14,839,267	45,885,821	12,188,103	30,010,449	3,687,269
	General administrative funds	Apr. 13, Dec. 31, 1925	2,894,049	3,553,702	13,781	6,461,532	19,731	3,379,231	3,062,570
	Sinking funds	Apr. 13, 1925	309,352	2,439,340	1,038,154	3,786,846	2,634,434		1,152,412
	Public trust funds	Feb. 28, Apr. 13, Dec. 31, 1925.	102,284	121,181	49,339	272,804	54,627	172,741	45,436
	Investment funds	Apr. 13, 1925	37,669	15,632		53,301		61	53,240
	Private trust funds	Apr. 13, 1925		997	23,644	24,641	24,286		355
	School district		11,285,291	2,259,338	6,217,269	19,761,898	6,095,687	11,085,268	2,580,943
	General treasury	June 30, 1925	10,912,717	263,929	5,899,918	17,076,564	5,998,611	10,957,568	120,385
	General administrative fund	June 30, 1925	2,316	305,526	72,887	380,729	43,159		337,570
	Sinking fund	June 30, 1925	137,684	1,044,113	160,455	1,342,252	35,974	85,200	1,221,078
	Public trust funds	June 30, 1925	228,615	490,733	28,039	747,387	3,768	42,170	701,449
	Investment fund	June 30, 1925	3,959	5,000	5,934	14,893	4,611	330	9,952
	Private trust funds	June 30, 1925		150,037	50,036	200,073	9,564		190,509

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued								
7	BALTIMORE, MD.		$38,368,333	$22,001,159	$7,336,348	$67,705,840	$3,418,743	$48,019,840	$16,267,257
	General treasury	Dec. 31, 1925	36,889,346	13,476,356	7,074,059	57,439,761	3,198,177	47,899,215	6,342,369
	General administrative fund	Dec. 31, 1925		3,186,707		3,186,707			3,186,707
	Sinking fund	Dec. 31, 1925	1,362,540	5,301,876	218,449	6,882,865	150,865		6,732,000
	Public trust funds	Dec. 31, 1925	106,339	28,866	8,831	144,036	19,545	120,625	3,866
	Investment fund	Dec. 31, 1925	10,108		30,998	41,106	41,106		
	Private trust fund	Dec. 31, 1925		7,354	4,011	11,365	9,050		2,315
8	BOSTON, MASS.		69,649,744	58,762,277	9,563,969	137,975,990	9,957,580	73,066,363	54,952,047
	General treasury	Dec. 31, 1925	62,699,727	41,880,398	5,631,165	110,211,290	6,306,525	64,679,593	39,225,172
	General adminstrative funds	Dec. 31, 1925	1,202,660	4,670,960	217,485	6,091,105	32,406	5,264,324	794,375
	Sinking fund	Dec. 31, 1925	1,591,778	6,234,887	2,266,994	10,093,659	1,314,672		8,778,987
	Public trust funds	Dec. 31, 1925	1,825,211	3,458,094	790,387	6,073,692	1,066,875	1,108,626	3,898,191
	Investment funds	Dec. 31, 1925	2,330,368	2,061,632	271,103	4,663,103	699,813	2,013,820	1,949,470
	Private trust funds	Dec. 31, 1925		456,306	386,835	843,141	537,289		305,852
9	LOS ANGELES, CALIF.		106,672,005	161,994,513	55,681,118	324,347,636	86,068,185	129,584,638	108,694,813
	City corporation		64,259,193	59,448,386	29,866,805	153,574,384	44,980,282	81,757,589	26,836,513
	General treasury	June 30, 1925	49,230,795	38,208,603	22,996,135	110,435,533	33,575,213	61,843,962	15,016,358
	General administrative funds	June 30, 1925	14,753,325	289,014	44,235	15,086,574	96,043	14,990,526	5
	Sinking funds	June 30, 1925	176,948	16,345,968	6,280,084	22,803,000	10,654,858	4,680,107	7,468,035
	Public trust funds	June 30, 1925	53,248	1,103,872	21,787	1,178,907	28,739	242,994	907,174
	Investment funds	June 30, 1925	44,877	550,013	4,983	599,873	2,699		597,174
	Private trust funds	June 30, 1925		2,950,916	519,581	3,470,497	622,730		2,847,767
	County		25,783,684	80,042,833	17,139,527	122,966,044	24,392,573	20,780,218	77,793,253
	General treasury	June 30, 1925	24,683,213	12,470,993	9,762,980	46,917,186	16,157,355	20,363,476	10,396,355
	General administrative funds	June 30, 1925		65,538,388	5,069,780	70,608,168	5,370,788		65,237,380
	Sinking funds	June 30, 1925	1,002,812	252,402	665,993	1,921,207	1,121,357	405,276	394,574
	Public trust funds	June 30, 1925	72,631	89,510	4,591	166,732	63,113	11,466	92,153
	Investment funds	June 30, 1925	25,028	11,580		36,608			36,608
	Private trust funds	June 30, 1925		1,679,960	1,636,183	3,316,143	1,679,960		1,636,183
	School district		16,629,128	22,503,294	8,674,786	47,807,208	16,695,330	27,046,831	4,065,047
	General treasury	June 30, 1925	13,349,868	21,499,963	6,736,336	41,586,167	13,112,054	25,660,651	2,813,462
	Sinking funds	June 30, 1925	3,279,260	1,003,331	1,938,450	6,221,041	3,583,276	1,386,180	1,251,585

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10	PITTSBURGH, PA		42,720,154	23,152,855	15,415,472	81,288,481	16,783,792	48,561,728	15,942,961
	City corporation		20,527,261	7,761,719	4,584,568	32,873,548	3,498,162	21,475,017	7,900,369
	General treasury	Dec. 31, 1925	20,325,911	4,229,312	4,008,226	28,563,449	3,227,838	20,882,460	4,453,151
	General administrative funds	Dec. 31, 1925	23,566	460,302	64,563	548,431	66,870	481,315	246
	Sinking fund	Dec. 31, 1925	81,749	2,923,200	450,251	3,455,200	142,300		3,312,900
	Public trust funds	Dec. 31, 1925	73,976	84,370	9,028	167,374	10,454	111,242	45,678
	Investment fund	Dec. 31, 1925	22,059	64,535	52,500	139,094	50,700		88,394
	County		9,410,591	7,966,885	5,407,833	22,785,309	4,959,007	13,371,773	4,454,529
	General treasury	Dec. 31, 1925	5,613,344	6,939,498	3,820,034	16,372,876	3,707,671	10,673,582	1,991,623
	General administrative funds	Dec. 31, 1925	809,032	392,157	785,838	1,987,027	449,377	1,401,054	136,596
	Sinking funds	Dec. 31, 1925	2,969,130	598,084	698,486	4,265,700	689,991	1,254,745	2,320,964
	Public trust fund	Dec. 31, 1925	19,085	37,146	103,475	159,706	111,968	42,392	5,346
	School district		12,782,302	7,424,251	5,423,071	25,629,624	8,326,623	13,714,938	3,588,063
	General treasury	Dec. 31, 1925	12,692,820	5,612,084	3,891,825	22,196,729	7,113,781	12,783,481	2,299,467
	Sinking fund	Dec. 31, 1925	61,677	1,765,919	1,135,614	2,963,210	776,026	931,457	1,255,727
	Public trust fund	Dec. 31, 1925	27,805		315,185	342,990	342,990		
	Private trust funds	Dec. 31, 1925		46,248	80,447	126,695	93,826		32,869
11	SAN FRANCISCO, CALIF		35,515,584	35,618,966	9,303,849	80,438,399	10,263,002	40,612,836	29,562,561
	General treasury	June 30, 1925	32,731,050	16,984,529	5,883,169	55,598,748	6,848,910	37,737,666	11,012,172
	General administrative funds	June 30, 1925	1,721,233	47,619	144,499	1,913,351	132,099	1,732,720	48,532
	Sinking fund	June 30, 1925	90,000	2,638,504	2,072,910	4,801,414	2,062,814		2,738,600
	Public trust funds	June 30, 1925	444,959	1,005,641	25,384	1,475,984	17,288	679,528	779,168
	Investment funds	June 30, 1925	528,342	13,165,961	645,561	14,339,864	691,254	462,922	13,185,688
	Private trust fund	June 30, 1925		1,776,712	532,326	2,309,038	510,637		1,798,401
12	BUFFALO, N. Y		36,462,388	53,843,731	13,856,139	104,162,258	14,583,841	47,171,264	42,407,153
	City corporation		32,817,153	43,112,468	11,969,286	87,898,907	12,596,898	41,922,946	33,379,063
	General treasury	June 30, 1925	32,100,921	27,110,542	7,325,440	66,536,903	6,241,564	40,577,590	19,717,749
	General administrative funds	June 30, Dec. 31, 1925; Jan. 31, 1926.	21,367	337,186	8,573	367,126	18,685	347,723	718
	Sinking funds	June 30, 1925	384,161	6,317,305	4,338,749	11,040,215	6,055,312	264,048	4,720,855
	Public trust funds	June 30, Dec. 31, 1925; Jan. 31, 1926.	249,253	572,291	262,706	1,084,250	233,627	733,585	117,038
	Investment funds	June 30, 1925	61,451	8,329,327		8,390,778			8,390,778
	Private trust funds	June 30, 1925		445,817	33,818	479,635	47,710		431,925
	County		3,645,235	10,731,263	1,886,853	16,263,351	1,986,943	5,248,318	9,028,090
	General treasury	Dec. 31, 1925	3,644,062	2,699,421	892,079	7,235,562	1,066,274	5,248,318	920,970
	General administrative funds	Dec. 31, 1925	213	7,839,655	401,220	8,241,088	311,658		7,929,430
	Investment fund	Dec. 31, 1925	960	12,529		13,489			13,489
	Private trust fund	Dec. 31, 1925		179,658	593,554	773,212	609,011		164,201

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
13	MILWAUKEE, WIS.		$34,802,851	$49,548,568	$10,208,199	$94,559,618	$8,772,353	$37,300,467	$48,486,798
	City corporation		28,727,673	41,527,480	5,161,956	75,417,109	4,036,932	30,290,488	41,089,689
	General treasury	Dec. 31, 1925	27,931,508	21,417,557	3,360,693	52,709,758	3,345,484	27,700,996	21,663,278
	General administrative fund	Dec. 31, 1925	29,972	1,244,525	1,605,326	2,879,823	500,618	2,204,680	174,525
	Sinking fund	Dec. 31, 1925	40,249	346,117	1,718	388,084	674		387,410
	Public trust funds	Aug. 3, Dec. 31, 1925	580,985	549,008	113,104	1,243,097	105,936	384,812	752,349
	Investment fund	Dec. 31, 1925	144,959	17,156,270		17,301,229			17,301,229
	Private trust funds	Dec. 31, 1925		814,003	81,115	895,118	84,220		810,898
	County		6,075,178	8,021,088	5,046,243	19,142,509	4,735,421	7,009,979	7,397,109
	General treasury	Dec. 31, 1925	5,550,195	3,143,387	4,596,453	13,290,035	4,465,156	6,800,917	2,023,962
	General administrative funds	Dec. 31, 1925		3,136,034	217,572	3,353,606	15,121		3,338,485
	Sinking fund	Dec. 31, 1925	517,958	347,231	27,233	892,422	32,225	209,062	651,135
	Investment funds	Dec. 31, 1925	7,025			7,025			7,025
	Private trust funds	Dec. 31, 1925		1,394,436	204,985	1,599,421	222,919		1,376,502
14	WASHINGTON, D. C.		32,197,196	8,865,992	13,092,903	54,156,091	12,042,768	31,917,016	10,196,307
	General treasury	June 30, 1925	30,750,450	226,371	11,177,855	42,154,676	10,939,668	26,890,118	4,324,890
	General administrative funds	June 30, 1925	1,031,545	4,212,899	345,296	5,589,740	276,594	4,873,737	439,409
	Sinking fund	June 30, 1925	49,327	2,745,370	1,014,380	3,809,077	237,444	65,233	3,506,400
	Public trust funds	June 30, 1925	365,874	37,238	83,924	487,036	113,163	87,928	285,945
	Private trust funds	June 30, 1925		1,644,114	471,448	2,115,562	475,899		1,639,663
15	NEWARK, N. J.		31,052,516	64,483,255	7,391,719	102,927,490	7,912,221	38,276,788	56,738,481
	City corporation		25,890,935	47,343,425	3,377,493	76,611,853	4,001,288	31,732,608	40,877,957
	General treasury	Dec. 31, 1925	22,899,213	31,996,421	2,582,994	57,478,628	3,176,190	19,847,644	34,454,794
	General administrative funds	June 30, Dec. 31, 1925	2,414,870	7,305,841	598,120	10,318,831	267,788	8,891,586	1,159,457
	Sinking fund	Dec. 31, 1925	428,501	7,392,410	73,510	7,894,421	514,177	2,596,737	4,783,507
	Public trust funds	Dec. 31, 1925	133,712	284,539	84,165	502,416	10,830	315,563	176,023
	Investment fund	Dec. 31, 1925	14,639	297,806	20,232	332,677	10,462	81,078	241,137
	Private trust fund	Dec. 31, 1925		66,408	18,472	84,880	21,841		63,039
	County		5,161,581	17,139,830	4,014,226	26,315,637	3,910,933	6,544,180	15,860,524
	General treasury	Dec. 31, 1925	4,920,733	7,320,784	967,293	13,208,810	543,017	4,828,738	7,837,055
	General administrative funds	Dec. 31, 1925	55,528	6,874,339	2,873,428	9,803,295	3,173,336	1,694,248	4,935,711
	Sinking fund	Dec. 31, 1925	174,143	2,890,267	34,768	3,099,178	186,394	714	2,912,070
	Public trust funds	Dec. 31, 1925	5,969	8,731	4,506	19,206	8,186	2,892	8,128
	Investment fund	Dec. 31, 1925	5,208	45,709	134,231	185,148		17,588	167,560

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16	MINNEAPOLIS, MINN.		26,444,600	45,856,425	4,432,228	76,733,253	4,292,369	31,538,364	40,902,520
	City corporation		23,583,786	17,257,226	3,665,434	44,506,446	3,484,390	28,073,072	12,948,984
	General treasury	Dec. 31, 1925	21,058,577	10,136,347	3,502,701	34,697,625	3,283,711	27,636,458	3,777,456
	General administrative fund	Dec. 31, 1925	26,680		14,378	41,058	18,672	22,386	
	Sinking fund	Dec. 31, 1925	1,660,502	876,111	9,694	2,546,307	87,200		2,459,107
	Public trust funds	Dec. 31, 1925	741,469	475,658	134,983	1,352,110	91,330	414,228	846,552
	Investment funds	Dec. 31, 1925	96,558	5,763,275		5,859,833	327		5,859,506
	Private trust funds	Dec. 31, 1925		5,835	3,678	9,513	3,150		6,363
	County		2,860,814	28,599,199	766,794	32,226,807	807,979	3,465,292	27,953,536
	General treasury	Dec. 31, 1925	2,764,340	2,829,616	167,308	5,761,264	279,055	3,465,292	2,016,917
	General administrative fund	Dec. 31, 1925		22,573,883	563,670	23,137,553	524,598		22,612,955
	Sinking funds	Dec. 31, 1925	52,902	628,828	35,816	717,546	4,326		713,220
	Investment fund	Dec. 31, 1925	43,572	2,566,872		2,610,444			2,610,444
17	NEW ORLEANS, La		22,799,984	29,177,076	9,543,199	61,520,259	9,636,936	22,400,794	29,482,529
	City corporation		20,748,257	28,667,673	8,881,556	58,297,486	8,329,310	20,494,050	29,474,126
	General treasury	Dec. 31, 1925	15,946,774	8,338,804	2,813,636	27,099,214	3,151,902	5,944,409	18,002,903
	General administrative funds	May 31, June 30, Dec. 31, 1925.	4,382,166	13,830,614	2,667,601	20,880,381	3,419,357	12,509,836	4,951,188
	Sinking funds	Dec. 31, 1925	45,125	6,151,600	3,324,599	9,521,324	1,631,189	1,638,191	6,251,944
	Public trust funds	Aug. 31, Dec. 31, 1925	345,567	322,315	75,459	743,341	126,605	401,614	215,122
	Investment funds	Dec. 31, 1925	28,625	24,332		52,957			52,957
	Private trust funds	Dec. 31, 1925		8	261	269	257		12
	Levee district		2,051,727	509,403	661,643	3,222,773	1,307,626	1,906,744	8,403
	General treasury	Dec. 31, 1925	2,051,727	509,403	661,643	3,222,773	1,307,626	1,906,744	8,403
18	CINCINNATI, OHIO		28,208,745	29,919,144	16,392,229	74,520,118	14,691,526	28,046,820	31,781,772
	City corporation		17,729,051	10,572,886	9,099,776	37,401,713	10,140,950	15,728,711	11,532,052
	General treasury	Dec. 31, 1925	8,712,856	3,952,675	7,350,843	20,016,374	8,495,078	9,403,650	2,117,646
	General administrative funds	Dec. 31, 1925	1,321,716	635,271	184,170	2,141,157	385,041	1,732,447	23,669
	Sinking fund	Dec. 31, 1925	5,506,547	4,144,854	1,214,245	10,865,646	841,313	4,216,950	5,807,383
	Public trust funds	Dec. 31, 1925	762,839	1,280,098	191,087	2,234,024	196,535	352,339	1,685,150
	Investment funds	Dec. 31, 1925	1,425,093	227,750	5,006	1,657,849	85,899	23,325	1,548,625
	Private trust funds	Dec. 31, 1925		332,238	154,425	486,663	137,084		349,579
	County		3,919,555	17,115,000	5,800,060	26,834,615	2,587,407	5,317,207	18,930,001
	General treasury	Dec. 31, 1925	3,567,936	1,594,083	2,124,309	7,286,328	1,980,394	4,687,021	618,913
	General administrative funds	June 30, Dec. 31, 1925	49,008	14,465,076	22,921	14,537,005	24,939	316,428	14,195,638
	Sinking fund	Dec. 31, 1925	297,220	498,126	181,294	976,640	58,173	261,938	656,529
	Public trust funds	June 30, Dec. 31, 1925	4,161	1,674	779	6,614	196	3,966	2,452
	Investment fund	June 30, 1925	1,230	46,624		47,854		47,854	
	Private trust funds	Dec. 31, 1925		509,417	3,470,757	3,980,174	523,705		3,456,469
	School district		6,560,139	2,231,258	1,492,393	10,283,790	1,963,169	7,000,902	1,319,719
	General treasury	June 30, 1925	6,424,972	1,370,537	1,451,127	9,246,636	1,828,422	6,508,960	909,254
	General administrative funds	Dec. 31, 1925	24,730			24,730		24,730	
	Sinking fund	June 30, 1925	75,922	859,388	40,800	976,110	114,603	466,068	395,439
	Public trust funds	June 30, Dec. 31, 1925	17,203	1,333	466	19,002	2,832	1,144	15,026
	Investment fund	June 30, 1925	17,312			17,312	17,312		

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued								
19	KANSAS CITY, MO.		$20,271,205	$22,563,753	$11,017,900	$53,852,858	$17,103,490	$21,373,328	$15,376,040
	City corporation		10,343,405	8,236,543	6,265,406	24,845,354	11,176,829	9,894,736	3,773,789
	General treasury	Apr. 20, 1925	9,539,212	8,156,743	4,533,021	22,228,976	9,466,517	9,824,139	2,938,320
	Sinking funds	Apr. 20, 1925	772,496	10,694	1,724,530	2,507,720	1,700,321		807,399
	Public trust fund	Dec. 31, 1925	31,697	69,106	7,855	108,658	9,991	70,597	28,070
	County		2,722,619	10,989,816	1,744,561	15,456,996	1,597,089	2,580,942	11,278,965
	General treasury	Dec. 31, 1925	2,698,491	3,187,660	781,045	6,667,196	656,950	2,578,808	3,431,438
	General administrative funds	Dec. 31, 1925		7,775,164	956,423	8,731,587	928,299		7,803,288
	Public trust fund	Dec. 31, 1925	24,128	26,992	7,093	58,213	11,840	2,134	44,239
	School district		7,205,181	3,337,394	3,007,933	13,550,508	4,329,572	8,897,650	323,286
	General treasury	June 30, 1925	6,276,472	3,112,494	2,403,761	11,792,727	2,817,021	8,897,650	78,056
	Sinking fund	June 30, 1925	928,709	224,900	604,172	1,757,781	1,512,551		245,230
20	SEATTLE, WASH.		34,632,164	51,160,130	7,519,387	93,311,681	6,381,170	36,999,242	49,931,269
	City corporation		24,174,929	27,535,072	4,610,129	56,320,130	2,493,741	27,218,924	26,607,465
	General treasury	Dec. 31, 1925	18,326,286	8,687,377	2,422,221	29,435,884	1,023,205	19,844,199	8,568,480
	General administrative fund	Dec. 31, 1925	4,167,518	582,793		4,750,311		4,348,336	401,975
	Sinking fund	Dec. 31, 1925	1,445,404	2,915,601	775,740	5,136,745	121,550	2,512,991	2,502,204
	Public trust funds	Dec. 31, 1925	154,410	5,689	10,172	170,271	27,298	137,717	5,256
	Investment funds	Dec. 31, 1925	81,311	890,418	413,931	1,385,660	87,331	375,681	922,648
	Private trust funds	Dec. 31, 1925		14,453,194	988,065	15,441,259	1,234,357		14,206,902
	County		4,080,954	21,007,685	2,119,790	27,208,429	1,551,765	3,203,362	22,453,302
	General treasury	Dec. 31, 1925	3,284,462	643,640	323,448	4,251,550	148,065	2,911,985	1,191,500
	General administrative fund	Dec. 31, 1925		20,267,633	1,544,726	21,812,359	1,122,756		20,689,603
	Sinking fund	Dec. 31, 1925	796,409	24,325	195,852	1,016,586	212,950	291,377	512,259
	Investment funds	Dec. 31, 1925	83	4,093		4,176			4,176
	Private trust fund	Dec. 31, 1925		67,994	55,764	123,758	67,994		55,764
	School district		5,144,150	2,055,250	564,282	7,763,682	1,698,558	5,385,331	679,793
	General treasury	June 30, 1925	4,091,771	2,050,624	365,834	6,508,229	1,121,864	4,961,668	424,697
	Sinking fund	June 30, 1925	1,052,379	4,626	198,448	1,255,453	576,694	423,663	255,096
	Port of Seattle		1,232,131	562,123	225,186	2,019,440	637,106	1,191,625	190,709
	General treasury	Dec. 31, 1925	894,028	522,449	213,566	1,630,043	637,106	896,900	96,037
	Sinking fund	Dec. 31, 1925	338,103	39,674	11,620	389,397		294,725	94,672
21	INDIANAPOLIS, IND.		20,408,039	23,528,367	9,046,050	52,982,456	6,878,932	23,281,885	22,821,639
	City corporation		11,713,330	6,373,910	6,738,279	24,825,519	6,038,626	13,551,254	5,235,639
	General treasury	Dec. 31, 1925	6,364,093	3,847,779	3,738,523	13,950,395	2,750,183	8,731,685	2,468,527

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	General administrative funds	Dec. 31, 1925	4,324,818	4,803	35,892	4,365,513	264	4,358,078	7,171
	Sinking funds	Dec. 31, 1925	909,716	12,385	582,693	1,504,794	793,338	304,346	407,110
	Public trust funds	Dec. 31, 1925	114,703	61,538	84,036	260,277	30,821	157,145	72,311
	Private trust funds	Dec. 31, 1925		2,447,405	2,297,135	4,744,540	2,464,020		2,280,520
	County		2,519,000	15,749,018	1,025,619	19,293,637	683,139	2,563,921	16,046,577
	General treasury	Dec. 31, 1925	1,242,791	967,990	700,954	2,911,735	348,002	2,199,790	363,943
	General administrative fund	Dec. 31, 1925		14,656,940	96,067	14,753,007	54,456		14,698,551
	Sinking funds	Dec. 31, 1925	1,276,209	61,449	192,716	1,530,374	241,455	364,131	924,788
	Private trust funds	Dec. 31, 1925		62,639	35,882	98,521	39,226		59,295
	School district		6,175,709	1,405,439	1,282,152	8,863,300	157,167	7,166,710	1,539,423
	General treasury	June 30, 1925	6,048,494	1,319,230	1,240,204	8,607,928	129,829	7,095,530	1,382,569
	General administrative fund	June 30, 1925	14,848	10		14,858		14,858	
	Public trust funds	June 30, 1925	112,367	86,199	41,948	240,514	27,338	56,322	156,854
22	ROCHESTER, N. Y		23,671,742	25,384,281	7,971,865	57,027,888	8,222,305	26,670,251	22,135,332
	City corporation		21,347,500	20,555,478	7,230,572	49,133,550	7,152,281	24,373,660	17,607,609
	General treasury	Dec. 31, 1925	20,990,521	17,438,933	2,381,514	40,810,968	2,541,965	23,800,732	14,468,271
	General administrative fund	Dec. 31, 1925	101,249	10,852	27,188	139,289	6,479	121,817	10,993
	Sinking funds	Dec. 31, 1925	147,500	1,070,433	3,870,424	5,088,357	3,664,867	336,197	1,087,293
	Public trust funds	Dec. 31, 1925	101,750	38,596	515,479	655,825	540,666	114,914	245
	Investment fund	Dec. 31, 1925	6,480	9,313	59,396	75,189	43,479		31,710
	Private trust funds	Dec. 31, 1925		1,987,351	376,571	2,363,922	354,825		2,009,097
	County		2,324,242	4,828,803	741,293	7,894,338	1,070,024	2,296,591	4,527,723
	General treasury	Dec. 31, 1925	2,324,242	329,285	447,183	3,100,710	733,659	2,296,591	70,460
	General administrative fund	Dec. 31, 1925		3,593,537	147,750	3,741,287	128,064		3,613,223
	Private trust fund	Dec. 31, 1925		905,981	146,360	1,052,341	208,301		844,040
23	JERSEY CITY, N. J		20,517,721	47,192,585	16,916,581	84,626,887	14,435,522	26,263,277	43,928,088
	City corporation		16,018,359	31,430,332	13,462,018	60,910,709	10,546,148	20,041,556	30,323,005
	General treasury	Dec. 31, 1925	14,025,944	24,525,274	10,046,336	48,597,554	8,505,489	13,977,286	26,114,779
	General administrative funds	June 30, Dec. 31, 1925	1,562,096	3,265,266	1,702,831	6,530,193	795,361	5,731,066	3,766
	Sinking funds	Dec. 31, 1925	351,947	3,383,704	1,710,190	5,445,841	1,242,469		4,203,372
	Public trust fund	Dec. 31, 1925	78,372	256,088	2,661	337,121	2,829	333,204	1,088
	County		4,499,362	15,762,253	3,454,563	23,716,178	3,889,374	6,221,721	13,605,083
	General treasury	Dec. 31, 1925	4,376,902	6,811,318	1,244,196	12,432,416	1,787,199	5,861,246	4,783,971
	General administrative funds	Dec. 31, 1925	31,083	7,948,237	1,242,010	9,221,330	1,750,885	338,372	7,132,073
	Sinking fund	Dec. 31, 1925	88,134	992,772	954,429	2,035,335	346,296		1,689,039
	Public trust funds	Dec. 31, 1925	3,243	9,926	13,928	27,097	4,994	22,103	

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

24	LOUISVILLE, KY		$11,356,033	$8,202,634	$3,081,712	$22,640,379	$4,294,983	$11,860,505	$6,484,891
	General treasury	Aug. 31, 1925	7,878,086	1,264,912	55,164	9,198,162	72,578	5,045,584	4,080,000
	General administrative funds	June 30, Aug. 31, Nov. 30, Dec. 31, 1925.	2,302,312	6,291,172	1,508,993	10,102,477	2,375,032	6,000,314	1,727,131
	Sinking fund	Dec. 31, 1925	803,451	280,800	1,497,474	2,581,725	1,813,230	734,273	34,222
	Public trust funds	June 30, Aug. 31, 1925	338,108	329,155	15,248	682,511	30,824	80,334	571,353
	Investment funds	Aug. 31, Dec. 31, 1925	34,076	30,000	18	64,094	18		64,076
	Private trust fund	June 30, 1925		6,595	4,815	11,410	3,301		8,109

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 to 300,000—Continued								
25	TOLEDO, OHIO		$13,993,519	$9,561,594	$5,517,303	$29,072,416	$6,306,857	$15,172,199	$7,593,360
	City corporation		9,124,506	7,865,245	2,734,669	19,724,420	3,282,381	9,353,871	7,088,168
	General treasury	Dec. 31, 1925	6,501,601	3,450,209	1,799,660	11,751,470	2,029,676	7,766,202	1,955,592
	General administrative funds	Dec. 31, 1925	277,013		25,698	302,711	1,208	301,203	300
	Sinking funds	Dec. 31, 1925	2,322,747	3,682,058	843,937	6,848,742	1,191,257	1,276,687	4,380,798
	Public trust funds	Dec. 31, 1925	20,205	10,147	15,299	45,651	4,668	9,779	31,204
	Investment funds	Dec. 31, 1925	2,940		1,916	4,856	1,916		2,940
	Private trust funds	Dec. 31, 1925		722,831	48,159	770,990	53,656		717,334
	School district		4,869,013	1,696,349	2,782,634	9,347,996	3,024,476	5,818,328	505,192
	General treasury	June 30, 1925	3,920,765	1,635,444	1,794,540	7,350,749	1,951,490	5,222,186	177,073
	General administrative fund	June 30, 1925	53,192			53,192		53,192	
	Sinking funds	June 30, 1925	895,056	60,905	988,094	1,944,055	1,072,986	542,950	328,119
26	PORTLAND, OREG		15,321,155	13,475,472	3,809,176	32,605,803	2,565,437	19,677,240	10,363,126
	City corporation		10,244,463	10,593,613	2,800,165	23,638,241	2,392,779	12,099,453	9,146,009
	General treasury	Nov. 30, 1925	7,277,394	8,130,239	2,140,810	17,548,443	1,547,575	11,050,758	4,950,110
	General administrative fund	Nov. 30, 1925	1,254,122	108,202	156,320	1,518,644	174,308	966,232	378,104
	Sinking funds	Nov. 30, 1925	1,570,100	1,126,743	231,622	2,928,465	488,343	2,095	2,438,027
	Public trust funds	Nov. 30, 1925	99,130	31,621	6,065	136,816	17,184	79,786	39,846
	Investment funds	Nov. 30, 1925	43,717	285,938	13,368	343,023	13,798	582	328,643
	Private trust funds	Nov. 30, 1925		910,870	251,980	1,162,850	151,571		1,011,279
	School district		3,860,238	1,747,384	610,849	6,218,471	48,485	5,537,841	632,145
	General treasury	June 30, 1925	3,812,762	1,685,761	603,162	6,101,685	25,971	5,527,516	548,198
	Public trust funds	June 30, Oct. 16, 1925	47,476	61,623	7,687	116,786	22,514	10,325	83,947
	Port of Portland		1,216,454	1,134,475	398,162	2,749,091	124,173	2,039,946	584,972
	General treasury	Nov. 30, 1925	1,196,138	819,724	357,019	2,372,881	9,481	2,034,645	328,755
	Sinking fund	Nov. 30, 1925	14,448	237,506	17,004	268,958	86,686		182,272
	Investment fund	Nov. 30, 1925	5,868	77,245	24,139	107,252	28,006	5,301	73,945
27	AKRON, OHIO		9,993,427	9,054,312	6,748,195	25,795,934	8,603,265	12,303,355	4,889,314
	City corporation		6,371,469	9,017,411	5,673,567	21,062,447	7,696,097	8,934,374	4,431,976
	General treasury	Dec. 31, 1925	4,563,334	6,806,915	4,806,103	16,176,352	6,893,778	7,390,363	1,892,211
	General administrative fund	Dec. 31, 1925	49,071			49,071		49,071	
	Sinking funds	Dec. 31, 1925	1,735,587	2,078,301	755,779	4,569,667	706,275	1,439,616	2,423,776
	Public trust funds	Dec. 31, 1925	23,477	105,621	34,702	163,800	32,285	55,324	76,191
	Private trust funds	Dec. 31, 1925		26,574	76,983	103,557	63,759		39,798

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	School district		3,621,958	36,901	1,074,628	4,733,487	907,168	3,368,981	457,338
	General treasury	June 30, 1925	3,588,917		1,048,850	4,637,767	832,752	3,347,677	457,338
	General administrative fund	June 30, 1925	21,294			21,294		21,294	
	Sinking fund	June 30, 1925	11,747	36,901	25,778	74,426	74,416	10	
28	DENVER, COLO		16,609,312	16,135,865	6,937,283	39,682,460	6,075,668	22,877,538	10,729,254
	City corporation		11,435,763	13,748,720	3,159,432	28,343,915	4,165,746	13,989,831	10,188,338
	General treasury	Dec. 31, 1925	11,101,057	6,100,589	2,739,006	19,940,652	3,806,476	13,569,541	2,564,635
	General administrative funds	Dec. 31, 1925	126,784	6,815,098	188,461	7,130,343	204,759	46,471	6,879,113
	Sinking funds	Dec. 31, 1925	20,803	142,523	111,496	274,822	50,116	146,633	78,073
	Public trust funds	Dec. 31, 1925	187,119	408,973	41,768	637,860	22,642	227,186	388,032
	Private trust funds	Dec. 31, 1925		281,537	78,701	360,238	81,753		278,485
	School district		5,173,549	2,387,145	3,777,851	11,338,545	1,909,922	8,887,707	540,916
	General treasury	Aug. 31, 1925	4,827,855	2,353,175	3,684,313	10,865,343	1,802,197	8,552,520	510,626
	Sinking fund	Aug. 31, 1925	345,692	33,870	93,538	473,100	107,725	335,187	30,188
	Investment fund	Aug. 31, 1925	2	100		102			102
29	COLUMBUS, OHIO		13,309,738	10,477,437	8,792,900	32,580,075	9,146,124	15,662,812	7,771,139
	City corporation		8,385,276	9,582,984	4,875,289	22,843,549	5,120,429	10,715,721	7,007,399
	General treasury	Dec. 31, 1925	6,481,449	6,330,963	3,980,602	16,793,014	4,734,739	8,889,688	3,168,587
	General administrative funds	Dec. 31, 1925	54,651		25	54,676	6	54,145	525
	Sinking fund	Dec. 31, 1925	1,831,066	2,877,630	339,330	5,048,026	359,567	1,642,540	3,045,919
	Public trust funds	Dec. 31, 1925	17,379	115,942	10,836	144,157	12,020	127,996	4,141
	Investment fund	Dec. 31, 1925	731	525	1,139	2,395	43	1,352	1,000
	Private trust funds	Dec. 31, 1925		257,924	543,357	801,281	14,054		787,227
	School district		4,924,462	894,453	3,917,611	9,736,526	4,025,695	4,947,091	763,740
	General treasury	Aug. 31, 1925	3,718,177	703,627	3,584,693	8,006,497	3,572,727	4,413,930	19,840
	General administrative fund	Aug. 31, 1925	22,684			22,684		22,684	
	Sinking fund	Aug. 31, 1925	1,183,601	190,826	332,918	1,707,345	452,968	510,477	743,900
30	PROVIDENCE, R. I		12,925,984	14,004,754	1,819,256	28,749,994	1,368,669	17,339,861	10,041,464
	General treasury	Sept. 30, 1925	12,296,356	11,334,115	1,070,861	24,701,332	739,737	17,320,248	6,641,347
	General administrative funds	Sept. 30, 1925	7,386	90,978	332,256	430,620	94,443	7,386	328,791
	Sinking fund	Sept. 30, 1925	481,292	1,685,772	296,797	2,463,861	315,205		2,148,656
	Public trust funds	Sept. 30, 1925	126,623	302,643	48,067	477,333	58,096	12,069	407,168
	Investment funds	Sept. 30, 1925	14,327	468,738	11,097	494,162	99,353	158	394,651
	Private trust funds	Sept. 30, 1925		122,508	60,178	182,686	61,835		120,851
31	OAKLAND, CALIF		13,385,313	5,630,247	2,593,551	21,609,111	5,271,515	13,715,481	2,622,115
	City corporation		8,486,919	2,255,577	1,979,437	12,721,933	2,636,014	8,109,000	1,976,919
	General treasury	June 30, 1925	6,786,026	1,162,669	1,637,528	9,586,223	2,249,629	6,420,167	916,427
	General administrative fund	June 30, 1925	1,684,907			1,684,907		1,630,105	54,802
	Sinking fund	June 30, 1925		266,968	213,932	480,900	198,215		282,685
	Public trust funds	June 30, 1925	15,986	77,902	7,626	101,514	38,183	58,728	4,603
	Private trust fund	June 30, 1925		748,038	120,351	868,389	149,987		718,402
	School district		4,717,685	3,366,367	607,264	8,691,316	2,624,216	5,424,954	642,146
	General treasury	June 30, 1925	4,325,470	3,236,484	533,934	8,095,888	2,443,868	5,226,096	425,924
	Sinking funds	June 30, 1925	392,215	129,883	73,330	595,428	180,348	198,858	216,222
	Sanitary district		4,006		6,850	10,856	7,314	492	3,050
	Sinking fund	June 30, 1925	4,006		6,850	10,856	7,314	492	3,050
	Utility district		176,703	8,303		185,006	3,971	181,035	
	General treasury	June 30, 1925	176,703	8,303		185,006	3,971	181,035	

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 to 300,000—Continued								
32	ST. PAUL, MINN.		$13,154,813	$14,281,941	$3,013,970	$30,450,724	$1,655,309	$18,064,274	$10,731,141
	General treasury	Dec. 31, 1925	12,677,615	5,382,804	2,593,742	20,654,161	1,491,645	17,497,490	1,665,026
	General administrative fund	Dec. 31, 1925		100	5,125	5,225	5,075		150
	Sinking funds	Dec. 31, 1925	378,973	8,561,289	409,107	9,349,369	150,342	371,874	8,827,153
	Public trust funds	Sept. 30, Oct. 13, Dec. 31, 1925.	98,225	335,150	5,609	438,984	5,483	194,910	238,591
	Private trust fund	Dec. 31, 1925		2,598	387	2,985	2,764		221
33	ATLANTA, GA.		10,388,250	4,493,600	1,244,901	16,126,751	945,838	10,750,539	4,430,374
	General treasury	Dec. 31, 1925	10,232,374	3,465,312	1,244,901	14,942,587	945,838	10,604,007	3,392,742
	General administrative fund	Dec. 31, 1925	54,483			54,483		54,483	
	Sinking funds	Dec. 31, 1925	92,064	952,035		1,044,099		92,049	952,050
	Public trust funds	Dec. 31, 1925	2,255			2,255			2,255
	Investment fund	Dec. 31, 1925	7,074	75,867		82,941			82,941
	Private trust fund	Dec. 31, 1925		386		386			386
34	OMAHA, NEBR.		13,307,578	7,816,671	2,495,247	23,619,496	2,805,680	15,645,911	5,167,905
	City corporation		5,483,181	3,668,512	1,165,447	10,317,140	744,137	7,547,792	2,025,211
	General treasury	Dec. 31, 1925	3,715,966	1,670,458	804,268	6,190,692	739,354	4,869,097	582,241
	Sinking funds	Dec. 31, 1925	1,680,497	1,922,275	354,678	3,957,450		2,626,529	1,330,921
	Public trust funds	Dec. 31, 1925	86,718	1,351	6,197	94,266	4,287	52,166	37,813
	Private trust funds	Dec. 31, 1925		74,128	304	74,732	496		74,236
	School district		4,009,643	3,291,936	1,099,017	8,400,596	1,830,108	4,673,305	1,897,183
	General treasury	July 31, 1925	3,966,863	3,039,066	862,259	7,868,188	1,419,878	4,632,428	1,815,882
	Sinking fund	July 31, 1925	7,558	206,700	215,460	429,718	363,868		65,850
	Public trust funds	July 31, 1925	29,377	36,290	10,665	76,332	20,004	40,877	15,451
	Investment fund	July 31, 1925	5,845	9,880	10,633	26,358	26,358		
	Public utilities district		3,814,754	856,223	230,783	4,901,760	231,435	3,424,814	1,245,511
	General treasury	Dec. 31, 1925	3,754,315	428,580	220,226	4,403,121	213,809	3,424,814	764,498
	Sinking fund	Dec. 31, 1925	60,439	253,921		314,360			314,360
	Private trust fund	Dec 31, 1925		173,722	10,557	184,279	17,626		166,653
35	BIRMINGHAM, ALA.		7,159,949	13,007,889	693,666	20,861,504	2,709,508	9,071,272	9,080,724
	General treasury	Sept. 30, 1925	7,054,128	8,981,711	659,553	16,695,392	2,227,854	9,014,823	5,452,715
	General administrative fund	Sept. 30, 1925	30,375			30,375		30,375	
	Sinking fund	Sept. 30, 1925	7,458	562,642	14,830	584,930	456,430		128,500
	Public trust funds	Sept. 30, 1925	26,309	93,468	10,532	130,309	13,630	26,074	90,605

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
223	KOKOMO, IND.		$961,595	$283,154	$382,020	$1,626,769	$308,783	$979,398	$338,588
	City corporation		554,443	283,154	134,965	972,562	94,795	554,679	323,088
	General treasury	Dec. 31, 1925	374,484	110,913	22,687	508,084	47,428	349,871	110,785
	General administrative funds	Dec. 31, 1925	134,168		59,766	193,934	3,937	189,997	
	Sinking fund	Dec. 31, 1925	35,399		22,961	58,360	24,111	13,649	20,600
	Public trust funds	Dec. 31, 1925	10,392	285	16,766	27,443	10,428	1,162	15,853
	Private trust fund	Dec. 31, 1925		171,956	12,785	184,741	8,891		175,850
	School district		407,152		247,055	654,207	213,988	424,719	15,500
	General treasury	July 31, 1925	407,152		247,055	654,207	213,988	424,719	15,500
224	EASTON, PA.		1,225,300	1,341,769	1,219,457	3,786,526	698,077	2,690,557	397,892
	City corporation		530,885	454,650	728,308	1,713,843	404,572	1,193,639	115,632
	General treasury	Jan. 4, 1926	525,028	391,144	683,856	1,600,028	293,363	1,193,639	113,026
	Sinking fund	Jan. 4, 1926	5,857	63,506	44,452	113,815	111,209		2,606
	School district		694,415	887,119	491,149	2,072,683	293,505	1,496,918	282,260
	General treasury	July 6, 1925	690,291	728,840	391,979	1,811,110	263,804	1,412,858	134,448
	Sinking fund	July 6, 1925	3,616	158,279	89,170	251,065	19,701	84,060	147,304
	Public trust fund	July 6, 1925	508		10,000	10,508	10,000		508
225	WATERLOO, IOWA		1,657,815	542,994	282,254	2,483,063	330,999	1,589,145	562,919
	City corporation		882,402	524,675	143,585	1,550,662	146,043	898,534	506,085
	General treasury	Mar. 31, 1925	404,437	187,411	23,809	615,657	31,797	450,381	133,479
	General administrative funds	Mar. 31, 1925	374,121	57,875	21,380	453,376	13,600	398,909	40,867
	Sinking funds	Mar. 31, 1925	96,176	83,762	31,246	211,184	38,365	42,199	130,620
	Public trust funds	Mar. 31, 1925	7,516	2,792	268	10,576	739	7,045	2,792
	Investment funds	Mar. 31, 1925	152	2,136		2,288			2,288
	Private trust fund	Mar. 31, 1925		190,699	66,882	257,581	61,542		196,039
	School district		775,413	18,319	138,669	932,401	184,956	690,611	56,834
	General treasury	June 30, 1925	775,413	18,319	138,669	932,401	184,956	690,611	56,834
226	WILMINGTON, N. C.		1,029,449	719,210	65,303	1,813,962	50,901	1,070,866	692,195
	City corporation		672,237	464,285	59,320	1,195,842	43,197	720,302	432,343
	General treasury	May 31, 1925	662,456	369,044	57,675	1,089,175	40,602	679,859	368,714
	General administrative funds	May 31, Dec. 31, 1925	2,125	34,322	622	37,069	574	36,495	
	Sinking fund	May 31, 1925	1,974	6,026		8,000			8,000
	Public trust funds	May 31, June 30, 1925	4,739	8,041	1,023	13,803	2,021	3,948	7,834

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	Investment funds	Sept. 30, 1925	41,679	3,318,166		3,359,845			3,359,845
	Private trust funds	Sept. 30, 1925		51,902	8,751	60,653	11,594		49,059
36	SAN ANTONIO, TEX.		5,877,807	8,216,824	4,247,039	18,341,670	6,962,786	7,153,916	4,224,968
	City corporation		3,712,026	7,049,865	3,280,180	14,042,071	5,857,516	5,115,283	3,069,272
	General treasury	May 31, 1925	2,775,061	6,949,874	2,027,095	11,752,030	4,584,574	4,609,242	2,558,214
	General administrative fund	May 31, 1925	2,637	38,242	26,321	67,200	24,290	42,510	400
	Sinking fund	May 31, 1925	912,727	52,440	1,215,177	2,180,344	1,235,063	442,810	502,471
	Public trust funds	May 31, 1925	21,490	1,744	7,688	30,922	9,716	20,721	485
	Investment fund	May 31, 1925	111		496	607	607		
	Private trust funds	May 31, 1925		7,565	3,403	10,968	3,266		7,702
	School district		2,165,781	1,166,959	966,859	4,299,599	1,105,270	2,038,633	1,155,696
	General treasury	May 31, 1925	1,906,620	1,017,531	649,085	3,573,236	754,429	1,868,609	950,198
	Sinking fund	May 31, 1925	259,161	149,428	317,774	726,363	350,841	170,024	205,498
37	WORCESTER, MASS.		11,550,306	11,489,129	869,182	23,908,617	743,637	11,925,616	11,239,364
	General treasury	Nov. 30, 1925	11,314,670	10,704,206	754,234	22,773,110	650,557	11,919,979	10,202,574
	Sinking fund	Nov. 30, 1925	161,076	492,401	16,846	670,323	10,277		660,046
	Public trust funds	Nov. 30, Dec. 31, 1925	74,560	24,524	19,019	118,103	7,893	5,637	104,573
	Private trust funds	Nov. 30, 1925; Jan. 15, 1926		267,998	79,083	347,081	74,910		272,171
38	DALLAS, TEX.		8,440,510	4,811,514	6,207,482	19,459,506	5,875,784	11,024,849	2,558,873
	General treasury	Apr. 30, 1925	6,975,341	4,229,690	5,142,717	16,347,748	4,669,892	10,051,620	1,626,236
	General administrative fund	Apr. 30, 1925	4,101	28,038	3,660	35,799	2,679	33,093	27
	Sinking fund	Apr. 30, 1925	1,393,103	438,118	1,004,441	2,835,662	1,151,493	917,678	766,491
	Public trust funds	Apr. 30, Aug. 31, 1925	10,698	10,993	50,750	72,441	46,723	22,458	3,260
	Investment funds	Apr. 30, 1925	57,267	100,139	19	157,425	19		157,406
	Private trust fund	Apr. 30, 1925		4,536	5,895	10,431	4,978		5,453
39	RICHMOND, VA.		9,256,983	14,122,462	3,027,773	26,407,218	3,535,637	12,087,820	10,783,761
	General treasury	Jan. 31, 1926	8,503,022	9,371,454	1,064,598	18,939,074	1,269,432	8,577,534	9,092,108
	General administrative funds	June 30, 1925; Jan. 31, 1926	421,179	1,931,273	77,287	2,429,739	226,821	2,179,666	23,252
	Sinking fund	Jan. 31, 1926	288,104	2,745,634	1,784,655	4,818,393	1,902,430	1,318,132	1,597,831
	Public trust funds	June 30, Oct. 31, 1925; Jan. 31, 1926.	41,143	2,306	4,487	47,936	2,764	12,488	32,684
	Investment funds	Jan. 31, 1926	3,535	28,700	15,483	47,718	47,403		315
	Private trust funds	Jan. 31, 1926		43,095	81,263	124,358	86,787		37,571
40	SYRACUSE, N. Y.		10,693,879	12,144,768	2,755,155	25,593,802	3,849,334	11,614,693	10,129,775
	City corporation		10,569,266	12,006,958	2,755,155	25,331,379	3,849,334	11,476,883	10,005,162
	General treasury	Dec. 31, 1925	10,519,758	11,268,518	2,736,841	24,525,117	3,766,008	11,269,751	9,489,358
	General administrative fund	Dec. 31, 1925	6,110	108,538	193	114,841	128	109,370	5,343
	Public trust funds	Dec. 31, 1925	43,398	56,341	5,351	105,090	7,307	97,762	21
	Private trust funds	Dec. 31, 1925		573,561	12,770	586,331	75,891		510,440
	County supervisors' fund		124,613	137,810		262,423		137,810	124,613
	General treasury	Oct. 31, 1925	124,613	137,810		262,423		137,810	124,613
41	NEW HAVEN, CONN.		7,566,576	8,421,632	2,506,963	18,495,171	1,503,659	8,497,805	8,493,707
	General treasury	Dec. 31, 1925	7,198,843	4,063,988	2,225,385	13,488,216	1,365,709	4,500,114	7,622,393
	General administrative funds	Dec. 31, 1925	189,107	3,720,140	163,558	4,072,805	52,214	3,925,634	94,957
	Sinking fund	Dec. 31, 1925	26,950	575,137	99,797	701,884	50,359		651,525
	Public trust funds	Aug. 31, Dec. 31, 1925	151,676	62,367	18,223	232,266	35,377	72,057	124,832

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 to 300,000—Continued								
42	MEMPHIS, TENN.		$7,571,406	$8,314,244	$2,529,554	$18,415,204	$2,131,228	$8,442,659	$7,841,317
	General treasury	Dec. 31, 1925	5,628,614	3,577,116	25,946	9,231,676	309,151	4,048,943	4,873,582
	General administrative funds	June 30, Dec. 31, 1925	1,525,362	3,217,851	1,363,005	6,106,218	1,447,784	3,688,548	969,886
	Sinking funds	Dec. 31, 1925	405,443	1,283,799	993,224	2,682,466	131,711	694,880	1,855,875
	Investment funds	Dec. 31, 1925	11,987	216,994	143,936	372,917	237,186	10,288	125,443
	Private trust fund	Dec. 31, 1925		18,484	3,443	21,927	5,396		16,531
43	DAYTON, OHIO		7,509,821	6,439,652	2,459,473	16,408,946	4,439,391	8,960,482	3,009,073
	City corporation		4,907,728	5,411,731	970,236	11,289,695	2,868,217	5,728,008	2,693,470
	General treasury	Dec. 31, 1926	3,649,412	4,093,581	770,867	8,513,860	2,352,428	5,005,119	1,156,313
	General administrative funds	Dec. 31, 1925	71,467			71,467		71,467	
	Sinking funds	Dec. 31, 1925	1,180,021	1,208,918	144,320	2,533,259	459,145	586,854	1,487,260
	Public trust funds	Dec. 31, 1925	6,478	87,256	17,398	111,132	21,764	54,389	34,979
	Investment funds	Dec. 31, 1925	350	10,000	19,103	29,453	19,274	10,179	
	Private trust funds	Dec. 31, 1925		11,976	18,548	30,524	15,606		14,918
	School district		2,602,093	1,027,921	1,489,237	5,119,251	1,571,174	3,232,474	315,603
	General treasury	June 30, 1925	2,051,022	921,669	1,312,381	4,285,072	1,388,012	2,768,784	128,276
	General administrative funds	June 30, Aug. 31, 1925	214,791	116	161	215,068	3,488	202,268	9,312
	Sinking fund	June 30, 1925	335,564	96,940	146,133	578,637	178,702	221,920	178,015
	Public trust funds	June 30, Aug. 31, 1925	205		827	1,032	952	80	
	Investment fund	Aug. 31, 1925	511	9,196	29,735	39,442	20	39,422	
44	NORFOLK, VA.		7,121,905	10,600,018	383,451	18,105,374	725,138	7,711,302	9,668,934
	General treasury	Dec. 31, 1925	6,894,604	9,846,893	310,256	17,051,753	519,623	7,604,880	8,927,250
	General administrative funds	Dec. 31, 1925	11,159	36,617	6,205	53,981	3,343	45,458	5,180
	Sinking fund	Dec. 31, 1925	146,950	670,833	6,709	824,492	144,247		680,245
	Public trust funds	Dec. 31, 1925	24,044	14,521	26,184	64,749	14,831	37,693	12,225
	Investment funds	June 30, Dec. 31, 1925	45,148	30,339	30,916	106,403	39,181	23,271	43,951
	Private trust fund	Dec. 31, 1925		815	3,181	3,996	3,913		83
45	HOUSTON, TEX.		8,035,744	13,067,000	4,316,175	25,418,919	3,311,097	12,473,729	9,634,093
	City corporation		5,349,174	11,344,536	2,301,681	18,995,391	1,847,149	8,082,540	9,065,702
	General treasury	Dec. 31, 1925	5,233,180	9,105,214	1,942,235	16,280,629	1,230,567	8,082,540	6,967,522
	Sinking fund	Dec. 31, 1925	115,222	738,185	271,139	1,124,546	408,296		716,250
	Investment fund	Dec. 31, 1925	772	23,795		24,567			24,567
	Private trust fund	Dec. 31, 1925		1,477,342	88,307	1,565,649	208,286		1,357,363

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	School district		2,686,570	1,722,464	2,014,494	6,423,528	1,463,948	4,391,189	568,391
	General treasury	Dec. 31, 1925	2,661,217	1,530,903	1,820,041	6,012,161	1,352,451	4,391,189	268,521
	Sinking fund	Dec. 31, 1925	25,353	191,561	194,453	411,367	111,497		299,870
46	BRIDGEPORT, CONN		6,882,346	2,427,507	814,270	10,124,123	1,168,853	7,276,191	1,679,079
	General treasury	Mar. 31, 1925	6,804,613	2,384,688	598,581	9,787,882	954,920	7,223,183	1,609,779
	General administrative fund	Mar. 31, 1925	39,104	12,519		51,623		219	51,404
	Public trust funds	Mar. 31, 1925	38,629	30,300	215,689	284,618	213,933	52,789	17,896
47	YOUNGSTOWN, OHIO		8,441,007	2,933,921	2,939,580	14,314,508	3,473,945	7,087,305	3,753,258
	City corporation		4,501,968	2,852,483	914,655	8,269,106	1,075,564	3,917,856	3,275,686
	General treasury	Dec. 31, 1925	2,875,523	1,453,805	663,299	4,992,627	788,645	3,170,381	1,033,601
	General administrative fund	Dec. 31, 1925	22,146			22,146		22,146	
	Sinking funds	Dec. 31, 1925	1,596,724	1,343,051	210,452	3,150,227	262,844	680,717	2,206,666
	Public trust funds	Dec. 31, 1925	3,774	55,627	40,904	100,305	24,075	44,612	31,618
	Investment fund	Dec. 31, 1925	3,801			3,801			3,801
	School district		3,676,236	81,438	1,986,713	5,744,387	2,304,130	2,975,060	465,197
	General treasury	Aug. 31, 1925	3,013,520	5,402	1,681,584	4,700,506	1,999,169	2,695,935	5,402
	General administrative fund	Aug. 31, 1925	30,130			30,130		30,130	
	Sinking fund	Aug. 31, 1925	623,625	58,667	299,757	982,049	297,547	239,100	445,402
	Public trust funds	Oct. 31, 1925	8,961	17,369	5,372	31,702	7,414	9,895	14,393
	Park district		262,803		38,212	301,015	94,251	194,389	12,375
	General treasury	Dec. 31, 1925	260,665		38,212	298,877	94,251	192,251	12,375
	General administrative fund	Dec. 31, 1925	2,138			2,138		2,138	
48	HARTFORD, CONN		9,381,569	6,233,525	955,432	16,570,526	1,998,037	9,959,440	4,613,049
	City corporation		6,965,772	4,994,540	661,165	12,621,477	1,657,087	7,272,552	3,691,838
	General treasury	Mar. 31, 1925	5,613,979	4,344,876	308,943	10,267,798	1,145,278	6,094,069	3,028,451
	General administrative funds	Mar. 31, 1925	1,090,591	545,400	224,049	1,860,040	384,373	1,122,584	353,083
	Sinking funds	Mar. 31, Dec. 31, 1925	232,160	64,310	124,683	421,153	124,968		296,185
	Public trust funds	Mar. 31, 1925	26,201	35,076	235	61,512	500	55,899	5,113
	Investment fund	Mar. 31, 1925	2,841	3,348	1,484	7,673			7,673
	Private trust fund	Mar. 31, 1925		1,530	1,771	3,301	1,968		1,333
	School district		2,415,797	1,238,985	294,267	3,949,049	340,950	2,686,888	921,211
	General treasury	May 31, 1925	2,279,548	1,131,309	231,359	3,642,216	176,244	2,686,888	779,084
	Sinking funds	May 31, 1925	136,040	107,478	62,908	306,426	164,706		141,720
	Investment fund	May 31, 1925	209	198		407			407
49	FORT WORTH, TEX		4,823,724	2,259,729	1,193,407	8,276,860	1,338,587	4,570,601	2,367,672
	General treasury	June 30, 1925	4,313,827	127,588	437,718	4,879,133	395,792	2,344,763	2,138,578
	General administrative funds	June 30, Dec. 31, 1925	431,971	1,104,835	24,754	1,561,560	1,579	1,537,283	22,698
	Sinking funds	June 30, 1925	70,510	1,026,406	640,519	1,737,435	846,587	687,959	202,889
	Investment funds	June 30, 1925	7,416	900	90,416	98,732	94,629	596	3,507
50	GRAND RAPIDS, MICH		8,364,634	8,880,288	1,391,003	18,635,925	981,859	10,765,013	6,889,053
	City corporation		4,927,208	7,654,941	1,215,140	13,797,289	965,238	6,130,394	6,701,657
	General treasury	Mar. 31, 1925	3,646,248	6,745,039	312,184	10,703,471	276,580	5,790,605	4,636,286
	Sinking funds	Mar. 31, 1925	1,279,913	841,903	846,174	2,967,990	662,764	339,360	1,965,866
	Public trust funds	Mar. 31, 1925	1,042	51	210	1,303	78	429	796
	Investment fund	Mar. 31, 1925	5	229	346	580	345		235
	Private trust fund	Mar. 31, 1925		67,719	56,226	123,945	25,471		98,474
	School district		3,437,426	1,225,347	175,863	4,838,636	16,621	4,634,619	187,396
	General treasury	June 30, 1925	3,437,268	1,225,347	174,320	4,836,935	15,597	4,633,942	187,396
	Public trust funds	June 30, 1925	158		1,543	1,701	1,024	677	

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
51	SPRINGFIELD, MASS.		$10,153,656	$6,393,743	$1,765,962	$18,313,361	$1,523,871	$10,101,815	$6,687,675
	General treasury	Nov. 30, 1925	10,121,604	6,020,226	1,697,801	17,839,631	1,518,903	10,073,365	6,247,363
	General administrative fund	Nov. 30, 1925		22,602		22,602			22,602
	Sinking fund	Nov. 30, 1925	19,097	323,555	66,043	408,695	3,820		404,875
	Public trust funds	Nov. 30, Dec. 31, 1925	12,955	27,300	2,118	42,433	1,148	28,450	12,835
52	SCRANTON, PA.		4,824,179	1,453,320	803,305	7,080,804	892,212	5,006,297	1,182,295
	City corporation		2,462,766	888,892	528,201	3,879,859	602,568	2,722,797	554,494
	General treasury	Dec. 31, 1925	2,234,679	776,448	382,771	3,393,898	526,655	2,577,172	290,071
	General administrative fund	Dec. 31, 1925	1,863	33,240	732	35,835	1,035	34,800	
	Sinking fund	Dec. 31, 1925	212,727	13,312	144,008	370,047	74,127	101,500	194,420
	Public trust fund	May 31, Dec. 31, 1925	11,469	65,892	690	78,051	751	9,325	67,975
	Investment fund	Dec. 31, 1925	2,028			2,028			2,028
	School district		2,361,413	564,428	275,104	3,200,945	289,644	2,283,500	627,801
	General treasury	July 6, 1925	2,349,722	391,718	54,470	2,795,910	110,866	2,182,243	502,801
	Sinking fund	July 6, 1925	9,754	172,710	184,084	366,548	150,550	90,998	125,000
	Public trust fund	July 6, 1925	1,880		34,653	36,533	26,274	10,259	
	Investment fund	July 6, 1925	57		1,897	1,954	1,954		
53	PATERSON, N. J.		6,185,722	17,102,404	1,617,822	24,905,948	1,346,123	10,307,318	13,252,507
	General treasury	Dec. 31, 1925	5,301,125	13,683,568	1,277,435	20,262,128	1,103,429	6,357,258	12,801,441
	General administrative funds	June 30, Sept. 1, Dec. 31, 1925.	750,675	3,106,418	287,737	4,144,830	224,937	3,874,503	45,390
	Sinking fund	Dec. 31, 1925	102,243	256,870	5,146	364,259	3,933		360,326
	Public trust fund	Dec. 31, 1925	31,656	55,548	955	88,159	12,554	75,557	48
	Investment funds	Dec. 31, 1925	23		45,279	45,302			45,302
	Private trust fund	Dec. 31, 1925			1,270	1,270	1,270		
54	DES MOINES, IOWA		9,087,012	3,618,105	2,129,552	14,834,669	1,870,354	11,004,703	1,959,612
	City corporation		5,981,498	1,878,932	1,285,161	9,145,591	1,197,534	6,176,338	1,771,719
	General treasury	Mar. 31, 1925	2,506,304	503,003	513,510	3,522,817	533,098	2,827,737	161,982
	General administrative funds	Mar. 31, Dec. 31, 1925	2,986,374	127,277	35,965	3,149,616	55,145	3,020,213	74,258
	Sinking funds	Mar. 31, Dec. 31, 1925	436,538	17,674	354,125	808,337	288,968	282,418	236,951
	Public trust funds	Dec. 31, 1925	52,282	6,025	23,991	82,298	19,156	45,970	17,172
	Private trust funds	Mar. 31, 1925		1,224,953	357,570	1,582,523	301,167		1,281,356
	School district		3,105,514	1,739,173	844,391	5,689,078	672,820	4,828,365	187,893
	General treasury	June 30, 1925	3,070,256	1,735,063	835,625	5,640,944	660,378	4,818,264	162,302
	Public trust fund	June 30, 1925	35,258	4,110	8,766	48,134	12,442	10,101	25,591

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55	NASHVILLE, TENN.		4,560,163	3,815,711	2,975,176	11,351,050	4,454,577	4,784,026	2,112,447
	General treasury	Dec. 31, 1925	4,442,449	2,292,355	2,279,513	9,014,317	3,439,944	4,054,497	1,519,876
	General administrative funds	Dec. 31, 1925	48,769	283,258	43,813	375,840	63,681	247,257	64,902
	Sinking funds	Dec. 31, 1925	62,506	1,233,527	633,797	1,929,830	944,638	457,523	527,669
	Public trust funds	Dec. 31, 1925	6,439	6,571	18,053	31,063	6,314	24,749	
56	TRENTON, N. J.		6,232,165	7,497,309	2,053,104	15,782,578	2,255,616	7,424,894	6,102,068
	General treasury	Dec. 31, 1925	6,052,069	5,794,594	1,824,531	13,671,194	1,209,023	7,263,676	5,198,495
	General administrative funds	Dec. 31, 1925	19,826	108,695	703	129,224	827	103,167	25,230
	Sinking fund	Dec. 31, 1925	124,017	1,480,157	219,958	1,824,132	953,789		870,343
	Public trust funds	Dec. 31, 1925	36,253	113,863	7,912	158,028	91,977	58,051	8,000
57	SALT LAKE CITY, UTAH		5,976,931	4,869,352	481,812	11,328,095	364,497	5,546,121	5,417,477
	City corporation		3,655,191	4,212,154	309,178	8,176,523	303,757	3,223,081	4,649,685
	General treasury	Dec. 31, 1925	2,967,721	3,870,982	62,569	6,901,272	196,070	2,939,062	3,766,140
	General administrative funds	Dec. 31, 1925	685,071	153,843	93,953	932,867	79,268	284,019	569,580
	Sinking fund	Dec. 31, 1925		5,000	66,000	71,000	6,000		65,000
	Public trust fund	Dec. 31, 1925	95		475	570	570		
	Investment funds	Dec. 31, 1925	2,304	130,576	66,378	199,258			199,258
	Private trust funds	Dec. 31, 1925		51,753	19,803	71,556	21,849		49,707
	School district		2,321,740	657,198	172,634	3,151,572	60,740	2,323,040	767,792
	General treasury	June 30, 1925	2,218,364	614,654	159,472	2,992,490	53,525	2,311,890	627,075
	Sinking fund	June 30, 1925	84,714	26,319	8,396	119,429			119,429
	Public trust fund	June 30, 1925	18,662	16,225	4,766	39,653	7,215	11,150	21,288
58	FALL RIVER, MASS.		6,580,243	9,358,118	1,405,146	17,343,507	985,319	8,099,942	8,258,246
	General treasury	Dec. 31, 1925	6,467,238	9,228,527	964,054	16,659,819	884,263	8,098,117	7,677,439
	General administrative funds	Dec. 31, 1925	2,697	21,837	138,806	163,340	12,482	71	150,787
	Sinking fund	Dec. 31, 1925	107,565	83,710	300,546	491,821	76,821		415,000
	Public trust funds	Dec. 31, 1925	2,743	980	1,622	5,345	2,581	1,754	1,010
	Private trust fund	Dec. 31, 1925		23,064	118	23,182	9,172		14,010
59	CAMDEN, N. J.		5,136,659	8,451,751	1,028,292	14,616,702	1,449,881	6,946,095	6,220,726
	General treasury	Dec. 31, 1925	4,520,346	5,495,257	637,188	10,652,791	512,214	4,685,971	5,454,606
	General administrative funds	Dec. 31, 1925	449,825	2,220,107	205,534	2,875,466	324,068	2,185,717	365,681
	Sinking fund	Dec. 31, 1925	126,050	583,019	154,302	863,371	588,371		275,000
	Public trust funds	Dec. 31, 1925	37,974	38,537	31,268	107,779	25,228	74,407	8,144
	Investment fund	Dec. 31, 1925	2,464	114,831		117,295			117,295
60	FLINT, MICH.		6,167,633	10,265,710	3,638,522	20,071,865	2,439,980	9,691,012	7,940,873
	City corporation		3,773,039	8,989,753	2,032,972	14,795,764	1,725,458	5,709,949	7,360,357
	General treasury	Feb. 28, 1925	2,922,131	6,472,104	1,482,868	10,877,103	1,056,649	3,962,422	5,858,032
	General administrative funds	Feb. 28, 1925	833,270	1,185,253	357,588	2,376,111	481,741	1,747,190	147,180
	Sinking fund	Feb. 28, 1925		117,945	181,720	299,665	170,759		128,906
	Public trust funds	Feb. 28, 1925	5,661		3,588	9,249	8,912	337	
	Investment fund	Feb. 28, 1925	11,977	1,212,383		1,224,360			1,224,360
	Private trust fund	Feb. 28, 1925		2,068	7,208	9,276	7,397		1,879
	School district		2,394,594	1,275,957	1,605,550	5,276,101	714,522	3,981,063	580,516
	General treasury	June 30, 1925	2,394,594	1,275,957	1,605,550	5,276,101	714,522	3,981,063	580,516

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
61	WILMINGTON, DEL.		$3,978,321	$2,737,015	$1,124,091	$7,839,427	$593,745	$4,175,008	$3,070,674
	General treasury	June 30, 1925	2,498,245	404,707	770,338	3,673,290	299,414	955,463	2,418,413
	General administrative funds	June 30, Dec. 31, 1925	1,427,049	2,125,512	341,359	3,893,920	283,431	3,187,249	423,240
	Sinking fund	June 30, 1925	13,500	182,915	1,327	197,742	719		197,023
	Public trust funds	June 30, 1925	39,325	18,735	5,789	63,849	4,704	32,296	26,849
	Investment fund	June 30, 1925	202	5,146	5,278	10,626	5,477		5,149
62	NEW BEDFORD, MASS.		7,188,893	8,332,630	2,133,955	17,655,478	1,630,374	7,788,251	8,236,853
	General treasury	Nov. 30, 1925	7,090,513	7,887,417	1,918,803	16,896,733	1,456,233	7,769,977	7,670,523
	General administrative funds	Nov. 30, 1925	1,685	13,702	4	15,391	21		15,370
	Sinking fund	Nov. 30, 1925	78,985	399,290	158,002	636,277	117,115		519,162
	Public trust funds	Nov. 30, 1925	17,710	414	3,872	21,996	2,972	18,274	750
	Private trust fund	Nov. 30, 1925		31,807	53,274	85,081	54,033		31,048
63	CAMBRIDGE, MASS.		6,783,782	6,792,234	370,059	13,946,075	284,010	6,439,725	7,222,340
	General treasury	Mar. 31, 1925	6,633,915	5,719,215	283,535	12,636,665	207,064	6,436,204	5,993,397
	Sinking funds	Mar. 31, 1925	143,386	1,054,027	80,524	1,277,937	72,564		1,205,373
	Public trust funds	Mar. 31, 1925	6,481	202	2,686	9,369	2,757	3,521	3,091
	Private trust funds	Mar. 31, 1925		18,790	3,314	22,104	1,625		20,479
64	ERIE, PA.		4,969,466	1,560,740	744,701	7,274,907	636,125	5,319,403	1,319,379
	City corporation		2,707,278	1,131,520	742,039	4,580,837	479,280	3,097,528	1,004,029
	General treasury	Jan. 4, 1926	2,093,758	1,033,033	550,899	3,677,690	363,235	2,505,122	809,333
	General administrative fund	Jan. 4, 1926	597,362	47,738	101,138	746,238	110,737	592,406	43,095
	Sinking fund	Jan. 4, 1926	15,738	50,749	90,002	156,489	5,308		151,181
	Investment fund	Jan. 4, 1926	420			420			420
	School district		2,262,188	429,220	2,662	2,694,070	156,845	2,221,875	315,350
	General treasury	July 6, 1925	2,256,284	372,070	2,642	2,630,996	156,123	2,221,504	253,369
	Public trust funds	July 6, 1925	5,904	57,150	20	63,074	722	371	61,981
65	TULSA, OKLA.		7,037,503	5,073,327	2,915,560	15,026,390	3,050,826	9,418,911	2,556,653
	City corporation		4,876,688	3,117,860	2,317,070	10,311,618	1,880,689	6,638,384	1,792,545
	General treasury	June 30, 1925	1,474,818	1,824,765	950,088	4,249,671	294,609	3,622,763	332,299
	General administrative fund	June 30, 1925	2,339,531	17,050		2,356,581		2,356,581	
	Sinking fund	June 30, 1925	1,021,221	240,877	1,292,376	2,554,474	1,487,652	650,099	416,723
	Public trust fund	June 30, 1925	41,118	1,418	8,112	50,648	40,007	8,941	1,700
	Private trust funds	June 30, 1925		1,033,750	66,494	1,100,244	58,421		1,041,823

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	School district		2,160,815	1,955,467	598,490	4,714,772	1,170,137	2,780,527	764,108
	General treasury	June 30, 1925	1,730,443	1,577,987	158,720	3,467,150	594,765	2,663,365	209,020
	Sinking fund	June 30, 1925	430,372	377,480	439,770	1,247,622	575,372	117,162	555,088
66	ALBANY, N. Y		6,485,057	8,369,357	785,426	15,639,840	957,652	9,015,976	5,666,212
	City corporation		6,271,511	8,174,181	785,426	15,231,118	957,652	8,777,193	5,496,273
	General treasury	Dec. 31, 1925	6,174,811	7,596,872	304,196	14,075,879	265,497	8,701,184	5,109,198
	General administrative fund	Dec. 31, 1925	4,897	4,872	597	10,366	387		9,979
	Sinking funds	Dec. 31, 1925	44,178	540,014	430,263	1,014,455	632,437	6,178	375,840
	Public trust funds	Dec. 31, 1925	47,625	32,423	50,370	130,418	59,331	69,831	1,256
	County supervisors' fund		213,546	195,176		408,722		238,783	169,939
	General treasury	Oct. 31, 1925	213,546	195,176		408,722		238,783	169,939
67	KANSAS CITY, KANS		6,693,427	3,461,377	1,630,911	11,785,715	1,505,634	7,210,372	3,069,709
	City corporation		4,541,397	3,423,649	1,207,298	9,172,344	1,040,545	5,226,456	2,905,343
	General treasury	Dec. 31, 1925	3,315,105	2,652,751	916,119	6,883,975	804,442	4,503,809	1,575,724
	Sinking funds	Dec. 31, 1925	1,213,539	717,247	233,936	2,164,722	216,058	693,159	1,255,505
	Public trust fund	Dec. 31, 1925	10,804	1,520	8,620	20,944	461	15,463	5,020
	Investment funds	Dec. 31, 1925	1,949	52,131	48,623	102,703	19,584	14,025	69,094
	School district		2,002,846	37,728	371,672	2,412,246	384,202	1,863,678	164,366
	General treasury	June 30, 1925	1,724,038	37,297	351,216	2,112,551	306,002	1,741,537	65,012
	Sinking fund	June 30, 1925	278,808	431	20,456	299,695	78,200	122,141	99,354
	Drainage district		149,184		51,941	201,125	80,887	120,238	
	General treasury	Dec. 31, 1925	71,500		48,423	119,923	75,487	44,436	
	Sinking fund	Dec. 31, 1925	77,684		3,518	81,202	5,400	75,802	
68	YONKERS, N. Y		8,406,941	13,762,860	576,836	22,746,637	870,635	10,951,549	10,924,453
	General treasury	Dec. 31, 1925	8,326,745	13,168,954	521,845	22,017,544	841,047	10,640,348	10,536,149
	General administrative funds	Dec. 31, 1925	10,506	258,211	16,043	284,760	11,931	261,613	11,216
	Public trust funds	Dec. 31, 1925	69,690	335,695	38,948	444,333	17,657	49,588	377,088
69	READING, PA		3,509,202	1,476,773	2,207,434	7,193,409	1,505,624	4,877,332	810,453
	City corporation		2,078,914	403,392	588,544	3,070,850	419,069	2,210,064	441,717
	General treasury	Jan. 4, 1926	2,065,578	120,830	533,565	2,719,973	268,518	2,203,841	247,614
	Sinking funds	Jan. 4, 1926	13,076	260,000	40,030	313,106	132,189	4,842	176,075
	Public trust fund	Jan. 4, 1926	260		2,634	2,894		1,381	1,513
	Private trust fund	Jan. 4, 1926		22,562	12,315	34,877	18,362		16,515
	School district		1,430,288	1,073,381	1,618,890	4,122,559	1,086,555	2,667,268	368,736
	General treasury	July 6, 1925	1,395,257	786,124	1,446,048	3,627,429	909,846	2,480,647	236,936
	Sinking fund	July 6, 1925	34,147	282,757	172,770	489,674	176,498	181,376	131,800
	Public trust fund	July 6, 1925	884	4,500	72	5,456	211	5,245	
70	DULUTH, MINN		6,915,904	3,779,675	332,652	11,028,231	354,933	6,553,539	4,119,759
	City corporation		4,463,770	1,308,709	329,659	6,102,138	329,107	4,259,890	1,513,141
	General treasury	Dec. 31, 1925	4,140,578	722,902	301,368	5,164,848	267,034	4,214,896	682,918
	Sinking fund	Dec. 31, 1925	241,807	160,000	490	402,297	46,222	75	356,000
	Public trust funds	Aug. 31, Dec. 31, 1925	76,315	55,013	27,057	158,385	15,182	44,869	98,334
	Investment funds	Dec. 31, 1925	5,070	370,794	744	376,608	669	50	375,889

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 to 300,000—Continued								
70	DULUTH MINN.—Continued.								
	School district		$2,452,134	$2,470,366	$2,993	$4,926,093	$25,826	$2,293,649	$2,606,618
	General treasury	July 31, 1925	2,039,837	1,374,475	1,396	3,415,708	1,332	2,119,304	1,295,072
	Sinking fund	July 31, 1925	245,577	46,800		292,377		154,784	137,593
	Public trust fund	July 31, 1925	164,277	150,691	1,597	316,565	24,494	19,561	272,510
	Investment fund	July 31, 1925	2,443	899,000		901,443			901,443
71	LOWELL, MASS		5,723,052	5,808,544	372,263	11,903,859	344,947	5,800,757	5,758,155
	General treasury	Dec. 31, 1925	5,704,994	5,671,514	371,040	11,747,548	338,241	5,798,239	5,611,068
	General administrative fund	Dec. 31, 1925		6,996		6,996			6,996
	Sinking fund	Dec. 31, 1925	10,984	4,095	287	15,366	6,601		8,765
	Public trust funds	Dec. 31, 1925	7,074	106,200	936	114,210	105	2,518	111,587
	Private trust funds	Dec. 31, 1925		19,739		19,739			19,739
72	SPOKANE, WASH		4,989,314	2,208,857	1,150,884	8,349,055	998,247	4,463,935	2,886,873
	City corporation		2,762,114	1,196,184	588,881	4,547,179	356,531	2,654,664	1,535,984
	General treasury	Dec. 31, 1925	2,623,919	265,103	431,121	3,320,143	297,663	2,618,812	403,668
	Sinking funds	Dec. 31, 1925	128,453	420,891	64,597	613,941	17,415		596,526
	Public trust funds	Dec. 31, 1925	7,917	30,444	7,446	45,807	5,295	35,852	4,660
	Investment fund	Dec. 31, 1925	1,825	154,844		156,669			156,669
	Private trust fund	Dec. 31, 1925		324,902	85,717	410,619	36,158		374,461
	School district		2,227,200	1,012,673	562,003	3,801,876	641,716	1,809,271	1,350,889
	General treasury	June 30, 1925	1,864,770	912,617	359,001	3,136,388	497,958	1,728,556	909,874
	Sinking fund	June 30, 1925	349,030	75,426	200,334	624,790	143,169	77,856	403,765
	Public trust fund	June 30, 1925	13,036	702	2,668	16,406	589	2,859	12,958
	Investment fund	June 30, 1925	364	23,928		24,292			24,292
73	ELIZABETH, N. J		4,520,966	6,195,693	2,717,865	13,434,524	1,869,164	5,398,747	6,166,613
	General treasury	Dec. 31, 1925	3,982,387	3,437,655	1,907,487	9,327,529	1,455,650	2,905,683	4,966,196
	General administrative funds	June 30, Nov. 30, Dec. 31, 1925.	446,274	1,711,302	680,110	2,837,686	359,947	2,453,045	24,694
	Sinking fund	Dec. 31, 1925	67,958	994,671	107,235	1,169,864	15,887		1,153,977
	Public trust fund	Dec. 31, 1925	22,452	33,533	21,572	77,557	33,504	33,553	10,500
	Investment fund	Dec. 31, 1925	1,895	7,538	724	10,157	3,661	6,466	30
	Private trust fund	Dec. 31, 1925		10,994	737	11,731	515		11,216

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74	CANTON, OHIO		4,856,634	4,455,537	1,839,070	11,151,241	3,057,471	5,579,064	2,514,706
	City corporation		2,806,760	2,602,431	1,635,711	7,044,902	1,380,529	3,737,925	1,926,448
	General treasury	Dec. 31, 1925	1,738,865	2,007,428	1,518,481	5,264,774	1,116,670	3,188,600	959,504
	General administrative funds	Dec. 31, 1925	20,026	16,506	533	37,065	589	36,476	
	Sinking funds	Dec. 31, 1925	1,020,479	498,054	24,471	1,543,004	152,520	488,669	901,815
	Public trust funds	Dec. 31, 1925	27,390	31,650	25,229	84,269	17,367	24,180	42,722
	Private trust fund	Dec. 31, 1925		48,793	66,997	115,790	93,383		22,407
	School district		2,049,874	1,853,106	203,359	4,106,339	1,676,942	1,841,139	588,258
	General treasury	June 30, 1925	1,444,127	1,754,785	2,229	3,201,141	1,628,842	1,462,659	109,640
	General administrative fund	June 30, 1925	21,772			21,772		21,772	
	Sinking fund	June 30, 1925	583,975	98,321	201,130	883,426	48,100	356,708	478,618
75	SAN DIEGO, CALIF		8,104,401	5,793,357	2,036,704	15,934,462	1,547,859	9,578,912	4,807,691
	City corporation		6,165,019	5,725,317	537,893	12,428,229	1,107,061	6,676,749	4,644,419
	General treasury	Dec. 31, 1925	3,125,153	2,976,801	245,107	6,347,061	572,415	4,204,813	1,569,833
	General administrative fund	Dec. 31, 1925	1,968,673	24,046		1,992,719		1,912,360	80,359
	Sinking fund	Dec. 31, 1925	1,013,128		105,540	1,118,668	133,692	541,250	443,726
	Public trust funds	Dec. 31, 1925	11,672	32,800	27,781	72,253	33,435	18,326	20,492
	Investment funds	Dec. 31, 1925	46,393	1,949,596	1,666	1,997,655	1,945		1,995,710
	Private trust funds	Dec. 31, 1925		742,074	157,799	899,873	365,574		534,299
	School district		1,939,382	68,040	1,498,811	3,506,233	440,798	2,902,163	163,272
	General treasury	June 30, 1925	1,785,321	67,802	1,332,339	3,185,462	305,840	2,765,319	114,303
	Sinking funds	June 30, 1925	154,061	238	166,472	320,771	134,958	136,844	48,969
76	OKLAHOMA CITY, OKLA		5,849,956	6,390,581	3,142,990	15,383,527	1,030,028	7,726,492	6,627,007
	City corporation		3,718,738	3,861,450	2,434,957	10,015,145	985,929	5,198,244	3,830,972
	General treasury	June 30, 1925	1,365,633	1,162,871	1,844,293	4,372,797	448,714	3,223,349	700,734
	General administrative fund	June 30, 1925	1,491,390	14,053		1,505,443		1,435,590	69,853
	Sinking fund	June 30, 1925	820,484	1,539,123	416,042	2,775,649	278,436	521,651	1,975,562
	Public trust fund	June 30, 1925	41,231		3,848	45,079	27,425	17,654	
	Private trust fund	June 30, 1925		1,145,403	170,774	1,316,177	231,354		1,084,823
	School district		2,131,218	2,529,131	708,033	5,368,382	44,099	2,528,248	2,796,035
	General treasury	June 30, 1925	1,694,659	757,726	577,535	3,029,920	23,496	2,276,966	729,458
	Sinking fund	June 30, 1925	436,559	1,771,405	130,498	2,338,462	20,603	251,282	2,066,577
77	TACOMA, WASH		6,492,118	2,854,475	4,584,784	13,931,377	1,534,788	9,763,195	2,633,394
	City corporation		4,708,975	1,850,644	4,010,905	10,570,524	901,829	7,198,041	2,470,654
	General treasury	Dec. 31, 1925	4,331,098	496,970	3,718,878	8,546,946	525,278	6,877,392	1,144,276
	General administrative fund	Dec. 31, 1925		25	475	500	500		
	Sinking funds	Dec. 31, 1925	335,075	866,118	93,142	1,294,335	129,133	299,782	865,420
	Public trust funds	Dec. 31, 1925	7,539	19,653	13,446	40,638	12,333	20,867	7,438
	Investment funds	Dec. 31, 1925	35,263	1,800	42,385	79,448	76,053		3,395
	Private trust funds	Dec. 31, 1925		466,078	142,579	608,657	158,532		450,125
	School district		1,633,444	1,002,131	536,579	3,172,154	594,713	2,417,939	159,502
	General treasury	June 30, 1925	1,445,526	997,688	300,992	2,744,206	358,483	2,361,470	24,253
	Sinking fund	June 30, 1925	167,546		197,018	364,564	189,443	50,061	125,060
	Public trust fund	June 30, 1925	12,625	4,443	2,045	19,113	2,516	6,408	10,189
	Investment fund	June 30, 1925	7,747		36,524	44,271	44,271		
	Park district		149,699	1,700	37,300	188,699	38,246	147,215	3,238
	General treasury	Dec. 31, 1925	149,699	1,700	37,300	188,699	38,246	147,215	3,238

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 to 300,000—Continued								
78	LYNN, MASS.		$5,260,388	$6,141,237	$522,590	$11,924,215	$600,909	$5,525,572	$5,797,734
	General treasury	Dec. 31, 1925	5,177,321	5,399,662	492,721	11,069,704	579,016	5,521,353	4,969,335
	General administrative fund	Dec. 31, 1925	487	6,022		6,509		487	6,022
	Sinking funds	Dec. 31, 1925	43,971	637,250	4,817	686,038	5,038		681,000
	Public trust funds	Dec. 31, 1925	4,485	3,000	16,781	24,266	12,924	3,732	7,610
	Investment funds	Dec. 31, 1925	34,124	95,303	8,271	137,698	3,931		133,767
79	WATERBURY, CONN.		5,336,653	7,692,311	1,024,083	14,053,047	1,446,279	6,859,115	5,747,653
	City corporation		5,293,542	7,654,393	1,018,678	13,966,613	1,439,555	6,786,165	5,740,893
	General treasury	Dec. 31, 1925	5,207,761	7,530,167	1,007,723	13,745,651	1,428,815	6,703,967	5,612,869
	General administrative funds	Dec. 31, 1925	43,956	4,945	3,138	52,039	1,632	12,667	37,740
	Sinking fund	Dec. 31, 1925	11,728	16,002		27,730			27,730
	Public trust funds	Dec. 31, 1925	30,097	103,279	7,817	141,193	9,108	69,531	62,554
	School district		43,111	37,918	5,405	86,434	6,724	72,950	6,760
	General treasury	June 30, 1925	43,051	37,918	5,405	86,374	6,724	72,950	6,700
	Investment fund	June 30, 1925	60			60			60
80	UTICA, N. Y.		4,600,660	5,041,026	1,222,115	10,863,801	869,859	5,849,011	4,144,931
	City corporation		4,600,660	4,804,943	1,222,115	10,627,718	869,859	5,737,012	4,020,847
	General treasury	Dec. 31, 1925	4,533,131	4,581,547	1,105,626	10,220,304	752,370	5,702,393	3,765,541
	General administrative fund	Dec. 31, 1925	3,463		119	3,582	94	319	3,169
	Sinking funds	Dec. 31, 1925	34,465	167,261	87,344	289,070	92,454		196,616
	Public trust funds	Dec. 31, 1925	29,601	19,873	14,425	63,899	8,893	34,300	20,706
	Private trust fund	Dec. 31, 1925		36,262	14,601	50,863	16,048		34,815
	County supervisors' fund			236,083		236,083		111,999	124,084
	General treasury	Nov. 30, 1925		236,083		236,083		111,999	124,084
81	EL PASO, TEX.		2,995,193	4,149,816	616,790	7,761,799	1,266,817	3,563,741	2,931,241
	General treasury	Feb. 28, 1925	2,502,842	2,532,752	149,347	5,184,941	790,932	1,661,901	2,732,108
	General administrative funds	Feb. 28, Aug. 31, 1925	466,700	1,241,845	6,462	1,715,007	77,054	1,552,607	85,346
	Sinking funds	Feb. 28, 1925	24,837	370,629	450,393	845,859	382,839	349,233	113,787
	Public trust fund	Feb. 28, 1925	814	4,590	10,588	15,992	15,992		

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

82	SOMERVILLE, MASS.		$3,542,433	$2,537,397	$336,211	$6,416,041	$298,507	$3,564,641	$2,552,893
	General treasury	Dec. 31, 1925	3,540,899	2,533,161	334,601	6,408,661	297,346	3,563,358	2,547,957
	General administrative fund	Dec. 31, 1925		3,366		3,366			3,366
	Public trust funds	Dec. 31, 1925	1,534		1,610	3,144	1,161	1,283	700
	Investment fund	Dec. 31, 1925		870		870			870
83	FORT WAYNE, IND.		5,212,380	1,689,628	1,763,383	8,665,391	1,935,681	5,735,364	994,346
	City corporation		3,305,526	790,445	724,644	4,820,615	570,364	3,340,653	909,598
	General treasury	Dec. 31, 1925	1,314,267	23,242	324,987	1,662,496	153,895	1,431,621	76,980
	General administrative funds	Dec. 31, 1925	1,924,252	12,452	116,309	2,053,013	166,098	1,835,799	51,116
	Sinking fund	Dec. 31, 1925	47,051	23,704	94,816	165,571	972	40,599	124,000
	Public trust funds	Dec. 31, 1925	13,949	62,621	29,078	105,648	32,449	32,634	40,565
	Investment funds	Dec. 31, 1925	6,007	15,599	50,954	72,560	56,225		16,335
	Private trust fund	Dec. 31, 1925		652,827	108,500	761,327	160,725		600,602
	School district		1,906,854	899,183	1,038,739	3,844,776	1,365,317	2,394,711	84,748
	General treasury	July 31, 1925	1,906,854	899,183	1,038,739	3,844,776	1,365,317	2,394,711	84,748
84	JACKSONVILLE, FLA.		5,523,423	1,942,539	1,541,348	9,007,310	2,380,303	5,612,233	1,014,774
	City corporation		4,681,259	1,428,950	1,383,466	7,493,675	2,201,506	4,568,864	723,305
	General treasury	Dec. 31, 1925	4,613,771	1,097,405	1,253,658	6,964,834	1,917,038	4,512,985	534,811
	Sinking funds	Dec. 31, 1925	13,689	226,545	76,147	316,381	164,125		152,256
	Public trust funds	Dec. 31, 1925	53,786	99,000	53,561	206,347	120,343	55,879	30,125
	Investment fund	Dec. 31, 1925	13	6,000	100	6,113			6,113
	School district		842,164	513,589	157,882	1,513,635	178,797	1,043,369	291,469
	General treasury	June 30, 1925	814,077	513,589	55,012	1,382,678	80,935	1,043,369	258,374
	Sinking fund	June 30, 1925	28,087		102,870	130,957	97,862		33,095
85	KNOXVILLE, TENN.		3,064,177	5,591,906	420,988	9,077,071	714,896	3,918,866	4,443,309
	General treasury	Sept. 30, 1925	3,034,015	5,137,613	408,789	8,580,417	459,967	3,918,866	4,201,584
	Sinking funds	Sept. 30, 1925	28,863	358,793	12,199	399,855	254,929		144,926
	Public trust funds	Sept. 30, 1925	1,299			1,299			1,299
	Investment fund	Sept. 30, 1925		95,500		95,500			95,500
86	EVANSVILLE, IND.		3,611,696	932,163	1,239,662	5,783,521	1,653,445	3,433,287	696,789
	City corporation		2,345,347	532,011	722,571	3,599,929	824,030	2,191,710	584,189
	General treasury	Dec. 31, 1925	1,704,715	9,875	519,980	2,234,570	594,033	1,537,253	103,284
	General administrative funds	Dec. 31, 1925	626,688	84,446	53,587	764,721	70,255	615,647	78,819
	Sinking fund	Dec. 31, 1925	2,032	70,685	97,330	170,047	84,276	71	85,700
	Public trust funds	Dec. 31, 1925	8,721	39,274	23,241	71,236	32,432	38,739	65
	Investment fund	Dec. 31, 1925	3,191	6,000		9,191			9,191
	Private trust funds	Dec. 31, 1925		321,731	28,433	350,164	43,034		307,130
	School district		1,266,349	400,152	517,091	2,183,592	829,415	1,241,577	112,600
	General treasury	July 31, 1925	1,266,349	400,152	517,091	2,183,592	829,415	1,241,577	112,600

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
87	LAWRENCE, MASS.		$4,579,206	$4,477,382	$817,193	$9,873,781	$477,960	$5,464,669	$3,931,152
	General treasury	Dec. 31, 1925	4,577,491	4,322,520	815,365	9,715,376	472,505	5,464,268	3,778,603
	General administrative fund	Dec. 31, 1925	401	2,929	3	3,333	3	401	2,929
	Sinking fund	Dec. 31, 1925	827	2,800	1,825	5,452	5,452		
	Public trust funds	Dec. 31, 1925	487			487			487
	Private trust fund	Dec. 31, 1925		149,133		149,133			149,133
88	SAVANNAH, GA.		2,406,952	982,297	332,518	3,721,767	346,131	2,489,159	886,477
	City corporation		2,102,058	587,617	331,488	3,021,163	345,863	2,134,428	540,872
	General treasury	Dec. 31, 1925	2,088,410	571,887	11,082	2,671,379	14,375	2,134,293	522,711
	General administrative fund	Dec. 31, 1925	42	250	1,468	1,760	1,625	135	
	Sinking fund	Dec. 31, 1925	10,812		239,500	250,312	239,500		10,812
	Investment funds	Dec. 31, 1925	2,794	901		3,695			3,695
	Private trust fund	Dec. 31, 1925		14,579	79,438	94,017	90,363		3,654
	School district		304,894	394,680	1,030	700,604	268	354,731	345,605
	General treasury	Dec. 31, 1925	304,894	394,680	1,030	700,604	268	354,731	345,605
89	SCHENECTADY, N. Y.		5,556,659	4,242,814	846,979	10,646,452	907,200	6,564,651	3,174,601
	General treasury	Dec. 31, 1925	5,520,208	4,013,258	712,124	10,245,590	744,500	6,498,399	3,002,691
	General administrative funds	Oct. 31, Dec. 31, 1925	7,063	105,361		112,424		50,112	62,312
	Sinking funds	Dec. 31, 1925	4,984	90,202	30,684	125,870	37,256		88,614
	Public trust funds	Dec. 31, 1925	23,684	33,993	104,171	161,848	125,444	16,140	20,264
	Investment funds	Dec. 31, 1925	720			720			720
90	ALLENTOWN, PA.		2,564,235	1,291,799	1,095,555	4,951,589	1,307,426	2,819,051	825,112
	City corporation		1,359,216	415,727	406,223	2,181,166	529,956	1,368,298	282,912
	General treasury	Jan. 4, 1926	1,155,025	394,144	323,996	1,873,165	416,457	1,297,786	158,922
	Sinking funds	Jan. 4, 1926	204,191	21,583	82,227	308,001	113,499	70,512	123,990
	School district		1,205,019	876,072	689,332	2,770,423	777,470	1,450,753	542,200
	General treasury	July 6, 1925	1,190,970	625,673	647,576	2,464,219	649,369	1,450,420	364,430
	Sinking fund	July 6, 1925	13,885	249,894	37,166	300,945	127,072	323	173,550
	Public trust fund	July 6, 1925	11	3	300	314	101	10	203
	Investment fund	July 6, 1925	153	502	4,290	4,945	928		4,017

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91	WICHITA, KANS.		3,829,502	1,819,780	1,416,196	7,065,478	962,719	4,494,833	1,607,926
	City corporation		2,020,719	1,749,924	683,579	4,454,222	392,873	3,011,769	1,049,580
	General treasury	Dec. 31, 1925	1,941,699	1,477,997	592,027	4,011,723	259,776	2,751,466	1,000,481
	General administrative funds	Dec. 31, 1925	57,881	260,399	70,906	389,186	119,200	243,456	26,530
	Sinking fund	Dec. 31, 1925	4,750			4,750			4,750
	Public trust funds	Dec. 31, 1925	16,389	11,528	20,646	48,563	13,897	16,847	17,819
	School district		1,808,783	69,856	732,617	2,611,256	569,846	1,483,064	558,346
	General treasury	June 30, 1925	1,588,753	55,276	636,207	2,280,236	513,757	1,378,500	387,979
	Sinking fund	June 30, 1925	220,030	14,580	96,410	331,020	56,089	104,564	170,367
92	BAYONNE, N. J.		5,209,065	7,364,251	1,239,923	13,813,239	2,032,501	6,030,941	5,749,797
	General treasury	Dec. 31, 1925	4,585,962	4,927,765	773,301	10,287,028	1,032,715	3,597,309	5,657,004
	General administrative funds	Dec. 31, 1925	542,316	2,039,951	171,197	2,753,464	342,205	2,408,276	2,983
	Sinking fund	Dec. 31, 1925	63,024	334,524	291,347	688,895	599,145		89,750
	Public trust fund	Dec. 31, 1925	17,763	62,011	4,078	83,852	58,436	25,356	60
93	LONG BEACH, CALIF.		11,165,087	5,633,216	1,743,220	18,541,523	2,448,934	12,980,095	3,112,494
	City corporation		8,519,042	4,128,218	732,716	13,379,976	1,359,842	9,455,988	2,564,146
	General treasury	June 30, 1925	4,702,457	3,463,261	622,482	8,788,200	1,211,308	6,922,882	654,010
	General administrative fund	June 30, 1925	2,147,259	120,936		2,268,195		2,181,214	86,981
	Sinking fund	June 30, 1925	224,433	294,544	93,981	612,958	108,777	351,892	152,289
	Investment fund	June 30, 1925	1,444,893			1,444,893			1,444,893
	Private trust fund	June 30, 1925		249,477	16,253	265,730	39,757		225,973
	School district		2,646,045	1,504,998	1,010,504	5,161,547	1,089,092	3,524,107	548,348
	General treasury	June 30, 1925	2,005,990	1,404,597	846,331	4,256,918	723,036	3,322,569	211,313
	Sinking funds	June 30, 1925	559,018	100,401	164,173	823,592	366,056	201,538	255,998
	Investment fund	June 30, 1925	81,037			81,037			81,037
94	TAMPA, FLA.		2,876,084	3,947,624	985,333	7,809,041	2,479,832	4,277,838	1,051,371
	City corporation		2,242,609	2,969,246	776,696	5,988,551	1,733,952	3,438,456	816,143
	General treasury	May 31, 1925	2,060,113	2,643,734	456,739	5,160,586	1,459,778	3,394,172	306,636
	General administrative funds	May 31, 1925	41,929		111,539	153,468	8	41,930	111,530
	Sinking fund	May 31, 1925	129,524	124,176	182,076	435,776	200,099		235,677
	Public trust funds	May 31, 1925	11,043	2,109	10,380	23,532	21,178	2,354	
	Private trust fund	May 31, 1925		199,227	15,962	215,189	52,889		162,300
	School district		633,475	978,378	208,637	1,820,490	745,880	839,382	235,228
	General treasury	June 30, 1925	572,450	977,637	95,991	1,646,078	645,437	811,709	188,932
	Sinking fund	June 30, 1925	61,025	741	112,646	174,412	100,443	27,673	46,296
95	HARRISBURG, PA.		3,389,801	2,530,530	208,9 5	6,129,276	1,059,120	4,133,083	937,073
	City corporation		1,760,690	1,069,872	162,020	2,992,582	476,415	2,050,682	465,485
	General treasury	Jan. 4, 1926	1,741,705	503,333	132,102	2,377,140	367,011	1,746,829	263,300
	General administrative fund	Jan. 4, 1926		181,000		181,000		181,000	
	Sinking fund	Jan. 4, 1926	3,454	210,097	15,281	228,832	40,191	865	187,776
	Public trust funds	Jan. 4, 1926	6,735		846	7,581	879	1,510	5,192
	Investment funds	Jan. 4, 1926	8,796	175,442	13,791	198,029	68,334	120,478	9,217
	School district		1,629,111	1,460,658	46,925	3,136,694	582,705	2,082,401	471,588
	General treasury	July 6, 1925	1,621,846	1,358,391	10,155	2,990,392	541,653	2,068,151	380,588
	Sinking fund	July 6, 1925	5,185	95,467	27,533	128,185	32,000	5,185	91,000
	Public trust fund	July 6, 1925	2,080	6,800	9,237	18,117	9,052	9,065	

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
96	MANCHESTER, N. H.		$3,304,382	$3,307,128	$71,317	$6,682,827	$68,161	$3,089,710	$3,524,956
	General treasury	Dec. 31, 1925	3,262,345	3,211,689	71,317	6,545,351	68,161	3,079,255	3,397,935
	Sinking fund	Dec. 31, 1925	8,314	85,505		93,819			93,819
	Public trust funds	Dec. 31, 1925	33,723	5,129		38,852		10,455	28,397
	Private trust fund	Dec. 31, 1925		4,805		4,805			4,805
97	PEORIA, ILL.		3,015,536	1,550,313	375,854	4,941,703	375,111	3,158,132	1,408,460
	City corporation		1,645,523	794,607	119,072	2,559,202	205,194	1,660,318	693,690
	General treasury	Dec. 31, 1925	1,597,481	716,222	110,567	2,424,270	194,970	1,620,969	608,331
	Sinking fund	Dec. 31, 1925	2,918	21,250	1,302	25,470	727		24,743
	Public trust funds	June 30, Dec. 31, 1925	45,124	57,135	7,203	109,462	9,497	39,349	60,616
	School district		1,187,130	586,954	225,690	1,999,774	115,396	1,222,968	661,410
	General treasury	June 30, 1925	1,160,124	542,615	224,203	1,926,942	111,104	1,210,643	605,195
	Public trust fund	Aug. 30, 1925	19,821	36,173	1,487	57,481	4,292	12,325	40,864
	Investment fund	June 30, 1925	7,185	8,166		15,351			15,351
	Pleasure driveway and park district		182,883	168,752	31,092	382,727	54,521	274,846	53,360
	General treasury	May 31, 1925	180,625	168,752	24,780	374,157	45,951	274,846	53,360
	Sinking fund	May 31, 1925	2,258		6,312	8,570	8,570		
98	SOUTH BEND, IND.		5,219,349	1,218,080	1,900,338	8,337,767	1,718,421	5,637,494	981,852
	City corporation		3,353,340	817,751	1,066,719	5,237,810	1,080,720	3,303,113	853,977
	General treasury	Dec. 31, 1925	2,233,876	245,066	441,445	2,920,387	444,692	2,304,402	171,293
	General administrative fund	Dec. 31, 1925	970,629			970,629		970,629	
	Sinking funds	Dec. 31, 1925	57,711	16,670	215,527	289,908	135,408		154,500
	Public trust funds	Dec. 31, 1925	33,560	26,759	29,185	89,504	51,759	12,922	24,823
	Investment fund	Dec. 31, 1925	57,564		317,127	374,691	359,531	15,160	
	Private trust fund	Dec. 31 1925		529,256	63,435	592,691	89,330		503,361
	School district		1,866,009	400,329	833,619	3,099,957	637,701	2,334,381	127,875
	General treasury	July 31, 1925	1,866,009	400,329	833,619	3,099,957	637,701	2,334,381	127,875
99	HAMTRAMCK, MICH.		2,901,950	1,656,197	783,249	5,341,396	510,922	3,805,530	1,024,944
	City corporation		1,863,274	1,265,488	425,876	3,554,638	342,536	2,345,594	866,508
	General treasury	June 30, 1925	1,836,500	1,239,290	406,009	3,481,799	301,336	2,345,594	834,869
	Sinking fund	June 30, 1925	22,646	26,119	12,036	60,801	29,241		31,560
	Public trust funds	June 30, 1925	4,128	79	7,831	12,038	11,959		79

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	School district		1,038,676	390,709	357,373	1,786,758	168,386	1,459,936	158,436
	General treasury	July 13, 1925	987,808	390,709	220,359	1,598,876	117,571	1,459,936	21,369
	Sinking fund	July 13, 1925	50,868		137,014	187,882	50,815		137,067
100	ST. JOSEPH, MO.		2,907,712	324,425	2,525,606	5,757,743	2,077,812	3,215,587	464,344
	City corporation		1,821,309	320,190	2,326,292	4,467,791	1,908,164	2,269,601	290,026
	General treasury	Apr. 20, 1925	1,728,658	245,498	2,275,422	4,249,578	1,784,069	2,256,966	208,543
	General administrative fund	Apr. 30 1925	4 161		1 443	5,604	1,281	4,323	
	Sinking fund	Apr. 20, 1925	70,223		41,996	112,219	107,900	3	4,316
	Public trust funds	Dec. 31, 1925	18,267	74,692	7,431	100,390	14,914	8,309	77,167
	School district		1,086,403	4,235	199,314	1,289,952	169,648	945,986	174,318
	General treasury	June 30, 1925	952,408	4,235	24,498	981,141	32,439	945,961	2,741
	Sinking fund	June 30, 1925	133,995		174,816	308,811	137,209	25	171,577
101	WILKES-BARRE, PA.		3,020,643	1,995,969	167,272	5,183,884	219,209	3,690,765	1,273,910
	City corporation		1,471,487	1,892,106	158,068	3,521,661	200,748	2,217,452	1,103,461
	General treasury	Jan. 4, 1926	1,324,787	1,874,594	51,163	3,250,544	100,618	2,217,452	932,474
	Sinking funds	Jan. 4, 1926	146,700	17,512	106,905	271,117	100,130		170,987
	School district		1,549,156	103,863	9,204	1,662,223	18,461	1,473,313	170,449
	General treasury	July 6, 1925	1,547,206	103,863	4,874	1,655,943	14,920	1,470,574	170,449
	Public trust fund	July 6, 1925	1,950		4,330	6,280	3,541	2,739	
102	GARY, IND.		3,821,732	1,734,628	764,576	6,320,936	969,372	4,041,222	1,310,342
	City corporation		2,311,167	704,479	519,177	3,534,823	732,865	2,119,170	682,788
	General treasury	Dec. 31, 1925	1,317,408	225,644	219,963	1,763,015	384,214	1,215,341	163,460
	General administrative funds	Dec. 31, 1925	878,373	85,645	109.883	1,073,901	203,650	856,597	13,654
	Sinking fund	Dec. 31, 1925	96,102		57,688	153,790	70,755	43,535	38,500
	Public trust funds	Dec. 31. 1925	19,284		39,091	58,375	54,678	3,697	
	Private trust funds	Dec. 31, 1925		393,190	92,552	485,742	19,568		466,174
	School district		1,510,565	1,030,149	245,399	2,786,113	236,507	1,922,052	627,554
	General treasury	July 31, 1925	1,510,565	1,030,149	245,399	2,786,113	236,507	1,922,052	627,554
103	ROCKFORD, ILL.		3,388,019	2,736,427	128,772	6,253,218	561,995	3,557,798	2,133,425
	City corporation		1,907,988	1,711,969	100,842	3,720,799	479,681	2,089,702	1,151,416
	General treasury	Dec. 31, 1925	1,746,097	1,536,718	79,417	3,362,232	443,526	2,006,991	911,715
	General administrative fund	Dec. 31, 1925	70,979	37,750	55	108,784	187	72,597	36,000
	Sinking fund	Dec. 31, 1925	34,500	54,000	15,500	104,000	28,000		76,000
	Public trust funds	Dec. 31, 1925	56,412	83,501	5,870	145,783	7,968	10,114	127,701
	School district		1,357,640	1,009,868	26,465	2,393,973	76,018	1,371,841	946,114
	General treasury	Dec. 31, 1925	1,357,640	1,009,868	26,465	2,393,973	76,018	1,371,841	946,114
	Park district		122,391	14,590	1,465	138,446	6,296	96,255	35,895
	General treasury	Dec. 31, 1925	118,841	12,070	1,465	132,376	6,296	96,255	29,825
	Public trust fund	Dec. 31, 1925	3,318	22		3,340			3,340
	Investment fund	Dec. 31, 1925	232	2,498		2,730			2,730
104	SIOUX CITY, IOWA		4,128,468	1,372,066	781,681	6,282,215	584,467	4,655,220	1,042,528
	City corporation		2,363,533	667,692	518,277	3,549,502	346,067	2,596,026	607,409
	General treasury	Mar. 31, 1925	2,125,912	652,692	426,602	3,205,206	238,144	2,496,150	470,912
	Sinking fund	Mar. 31, 1925	213,857	15,000	46,788	275,645	58,766	80,382	136,497
	Public trust funds	Mar. 31, 1925	23,764		44,887	68,651	49,157	19,494	

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
104	SOUIX CITY IOWA—Continued.								
	School district		$1,764,935	$704,374	$263,404	$2,732,713	$238,400	$2,059,194	$435,119
	General treasury	June 30, 1925	1,713,581	704,374	229,987	2,647,942	193,629	2,059,194	395,119
	Sinking fund	June 30, 1925	51,354		33,417	84,771	44,771		40,000
105	PORTLAND, ME		3,883,743	4,373,099	334,531	8,591,373	319,561	4,078,082	4,193,730
	City corporation		3,387,380	3,551,933	222,155	7,161,468	188,589	3,419,792	3,553,087
	General treasury	Dec. 31, 1925	3,305,995	3,031,297	115,400	6,452,692	51,873	3,418,778	2,982,041
	Sinking fund	Dec. 31, 1925	38,816	512,426	102,233	653,475	134,131		519,344
	Public trust funds	Dec. 31, 1925	42,569	5,694	4,522	52,785	2,585	1,014	49,186
	Private trust fund	Dec. 31, 1925		2,516		2,516			2,516
	Bridge district		28,633	1	12,862	41,496	17,435	14,610	9,451
	General treasury	Dec. 31, 1925	28,633	1	12,862	41,496	17,435	14,610	9,451
	Water district		432,498	821,165	17,030	1,270,693	11,888	627,613	631,192
	General treasury	Dec. 31, 1925	394,707	619,117	13,984	1,027,808	4,746	627,592	395,470
	Sinking fund	Dec. 31, 1925	37,791	202,048	3,046	242,885	7,142	21	235,722
	Pier site district		35,232		82,484	117,716	101,649	16,067	
	General treasury	Dec. 31, 1925	35,232		82,484	117,716	101,649	16,067	
106	LITTLE ROCK, ARK		2,053,031	2,722,075	291,000	5,066,106	240,753	2,308,045	2,517,308
	City corporation		813,664	2,124,402	47,499	2,985,565	74,861	818,905	2,091,799
	General treasury	Dec. 31, 1925	778,587	2,117,127	5,367	2,901,081	15,513	797,080	2,088,488
	General administrative funds	Dec. 31, 1925	13,042	1,789	2,175	17,006	2,163	12,843	2,006
	Sinking fund	Dec. 31, 1925		5,075		5,075	5,075		
	Public trust funds	Dec. 31, 1925	21,135		39,957	61,092	52,110	8,982	
	Investment funds	Dec. 31, 1925	900	411		1,311			1,311
	School district		753,264	95,941	27,786	876,991	5,961	674,681	196,349
	General treasury	June 30, 1925	753,264	95,941	27,786	876,991	5,961	674,681	196,349
	Sewer and street improvement district.		486,103	501,732	215,715	1,203,550	159,931	814,459	229,160
	General treasury	Dec. 31, 1925	486,103	501,732	215,715	1,203,550	159,931	814,459	229,160
107	CHARLESTON, S. C		3,566,349	3,275,754	1,346,422	8,188,525	1,025,936	4,292,227	2,870,362
	City corporation		3,081,784	3,230,124	1,234,608	7,546,516	841,144	3,886,789	2,818,583
	General treasury	Dec. 31, 1925	1,823,508	2,888,676	542,128	5,254,312	498,529	2,445,321	2,310,462
	General administrative funds	June 30, Dec. 31, 1925	1,201,868	61,934	475,572	1,739,374	109,553	1,412,732	217,089
	Sinking funds	Dec. 31, 1925	10,577	196,548	26,914	234,039	98,981	430	134,628

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	Public trust funds	Dec. 31, 1925	39,311	17,194	172,685	229,190	125,901	27,878	75,411
	Investment funds	Dec. 31, 1925	6,520	65,772	17,309	89,601	8,180	428	80,993
	School district		484,565	45,630	111,814	642,009	184,792	405,438	51,779
	General treasury	June 30, 1925	479,858	2,899	93,722	576,479	163,983	369,765	42,731
	Sinking fund	June 30, 1925	2,531	33,113	11,906	47,550	12,805	25,697	9,048
	Public trust funds	June 30, 1925	2,176	9,618	6,186	17,980	8,004	9,976	
108	SACRAMENTO, CALIF.		5,621,485	2,633,085	2,005,807	10,260,377	2,609,407	6,237,112	1,413,858
	City corporation		3,600,519	2,006,504	1,309,389	6,916,412	1,675,082	4,007,962	1,233,368
	General treasury	Dec. 31, 1925	2,501,267	1,032,016	1,083,333	4,616,616	1,498,130	2,600,624	517,862
	General administrative funds	Dec. 31, 1925	1,080,618	14,533	2,000	1,097,151	2,000	1,095,151	
	Sinking fund	Dec. 31, 1925	7,047	468,519	84,192	559,758	47,739	290,228	221,791
	Public trust funds	Dec. 31, 1925	11,587	7,480	7,823	26,890	5,711	20,029	1,150
	Investment funds	Dec. 31, 1925		40,356	4,745	45,101		1,930	43,171
	Private trust funds	Dec. 31, 1925		443,600	127,296	570,896	121,502		449,394
	School district		1,973,748	626,533	647,236	3,247,517	891,575	2,176,051	179,891
	General treasury	June 30, 1925	1,576,925	625,829	464,784	2,667,538	651,921	1,941,541	74,076
	Sinking fund	June 30, 1925	396,823		182,291	579,114	239,604	234,510	105,000
	Private trust fund	June 30, 1925		704	161	865	50		815
	Utility district		47,218	48	49,182	96,448	42,750	53,099	599
	General treasury	Dec. 31, 1925	47,218	48	49,182	96,448	42,750	53,099	599
109	TROY, N. Y.		3,581,835	4,086,574	267,942	7,936,351	200,339	3,747,994	3,988,018
	City corporation		3,258,422	3,815,072	267,518	7,341,012	198,202	3,420,461	3,722,349
	General treasury	Dec. 31, 1925	3,234,979	3,749,620	142,613	7,127,212	185,083	3,383,142	3,558,987
	General administrative fund	Dec. 31, 1925	2,943	2,918	404	6,265	433		5,832
	Sinking fund	Dec. 31, 1925	1,847	41,726	114,770	158,343	813		157,530
	Public trust funds	Dec. 31, 1925	18,653	20,808	9,731	49,192	11,873	37,319	
	Lansingburg school district		178,929	112,389	424	291,742	2,137	168,420	121,185
	General treasury	July 31, 1925	178,854	45,639	424	224,917	2,137	168,420	54,360
	Sinking fund	July 31, 1925	45	750		795			795
	Investment fund	July 31, 1925	30	66,000		66,030			66,030
	County supervisors' fund		144,484	159,113		303,597		159,113	144,484
	General treasury	Oct. 31, 1925	144,484	159,113		303,597		159,113	144,484
110	BINGHAMTON, N. Y.		4,053,494	2,495,110	1,906,731	8,455,335	1,451,534	5,426,972	1,576,829
	General treasury	Dec. 31, 1925	3,789,645	2,073,635	1,770,397	7,633,677	1,300,323	5,015,718	1,317,636
	General administrative funds	Dec. 31, 1925	230,568	306,624	48,301	585,493	35,413	392,208	157,872
	Sinking fund	Dec. 31, 1925	227	65,503	5,685	71,415	16,915		54,500
	Public trust funds	Dec. 31, 1925	31,424	20,259	11,733	63,416	6,103	19,046	38,267
	Investment fund	Dec. 31, 1925	1,630	29,088	70,604	101,322	92,768		8,554
	Private trust fund	Dec. 31, 1925		1	11	12	12		
111	SAGINAW, MICH.		3,217,671	4,516,072	1,261,285	8,995,028	2,264,821	3,453,263	3,276,944
	City corporation		1,785,875	4,378,019	1,100,867	7,264,761	1,980,726	2,209,183	3,074,852
	General treasury	June 30, 1925	1,728,277	3,571,179	886,464	6,185,920	1,666,689	2,007,573	2,511,658
	General administrative fund	June 30, 1925	20,174		17,028	37,202	18,662	18,540	
	Sinking funds	June 30, 1925	5,715	730,041	126,850	862,606	246,360	144,423	471,823
	Public trust funds	June 30, 1925	31,201	37,738	59,952	128,891	44,429	29,335	55,127
	Investment funds	June 30, 1925	508	30,004	3,112	33,624	2,286	9,312	22,026
	Private trust fund	June 30, 1925		9,057	7,461	16,518	2,300		14,218

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued								
111	SAGINAW, MICH.—Continued.								
	School district		$1,431,796	$138,053	$160,418	$1,730,267	$284,095	$1,244,080	$202,092
	General treasury	June 30, 1925	1,423,345	42,883	155,041	1,621,269	187,350	1,242,137	191,782
	Sinking fund	June 30, 1925	1,847	90,000		91,847	91,847		
	Public trust funds	June 30, 1925	6,604	4,658	2,400	13,662	1,904	1,943	9,815
	Private trust fund	June 30, 1925		512	2,977	3,489	2,994		495
112	JOHNSTOWN, PA		2,853,479	1,361,928	2,614,614	6,830,021	2,093,330	3,714,549	1,022,142
	City corporation		1,548,082	442,408	1,956,690	3,947,180	1,514,365	1,861,543	571,272
	General treasury	Jan. 4, 1926	1,531,543	252,027	1,527,886	3,311,456	1,033,657	1,861,527	416,272
	Sinking fund	Jan. 4, 1926	16,539	190,381	428,804	635,724	480,708	16	155,000
	School district		1,305,397	919,520	657,924	2,882,841	578,965	1,853,006	450,870
	General treasury	July 6, 1925	1,288.523	615,330	369,458	2,273,311	188,867	1,726,441	358,003
	Sinking fund	July 6, 1925	16,874	304,190	288,466	609,530	390,098	126,565	92,867
113	EAST ST. LOUIS, ILL		2,493,332	2,240,614	493,261	5,227,207	610,458	2,681,868	1,934,881
	City corporation		1,411,308	2,106,539	255,249	3,773,096	309,618	1,800,600	1,662,878
	General treasury	Dec. 31, 1925	1,364,422	2,102,901	234,107	3,701,430	295,396	1,753,674	1,652,360
	General administrative fund	Dec. 31, 1925	35,004		578	35,582	3,343	32,239	
	Public trust funds	Dec. 31, 1925	11,882	3,638	20,564	36,084	10,879	14,687	10,518
	School district		948,958	60,270	158,790	1,168,018	223,870	752,535	191,613
	General treasury	June 30, 1925	948,958	60,270	76,944	1,086,172	223,870	750,648	111,654
	Sinking fund	June 30, 1925			81,846	81,846		1,887	79,959
	Park district		133,066	73,805	79,222	286,093	76,970	128,733	80,390
	General treasury	Feb. 28, 1925	129,361	24,935	44,629	198,925	37,224	95,623	66,078
	Sinking funds	Feb. 28, 1925	3,705	48,870	34,593	87,168	39,746	33,110	14,312
114	TERRE HAUTE, IND		2,800,194	264,735	1,008,413	4,073,342	736,022	2,889,856	447,464
	City corporation		1,330,341	185,886	428,251	1,944,478	293,321	1,354,421	296,736
	General treasury	Dec. 31, 1925	1,074,624	34,896	334,495	1,444,015	193,585	1,113,643	136,787
	General administrative funds	Dec. 31, 1925	208,998		4,050	213,048	18	213,030	
	Sinking fund	Dec. 31, 1925	2,430	62,078	53,800	118,308	59,308		59,000
	Public trust funds	Dec. 31, 1925	41,663	36,201	20,356	98,220	21,621	27,748	48,851
	Investment fund	Dec. 31, 1925	2,626	7,643		10,269			10,269
	Private trust fund	Dec. 31, 1925		45,068	15,550	60,618	18,789		41,829

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	School district		1,469,853	78,849	580,162	2,128,864	442,701	1,535,435	150,728
	General treasury	July 31, 1925	1,343,649	78,849	374,903	1,797,401	239,836	1,475,837	81,728
	Sinking fund	July 31, 1925	88,797		77,328	166,125	72,925	38,200	55,000
	Public trust fund	July 31, 1925	37,407		127,931	165,338	129,940	21,398	14,000
115	PAWTUCKET, R. I.		2,978,371	4,425,269	593,078	7,996,718	424,451	3,687,689	3,884,578
	General treasury	Dec. 31, 1925	2,863,462	4,132,688	60,801	7,056,951	105,702	3,677,981	3,273,268
	General administrative fund	Dec. 31, 1925		860		860			860
	Sinking fund	Dec. 31, 1925	82,488	213,348	393,382	689,218	167,424		521,794
	Public trust funds	Dec. 31, 1925	15,679	11,124	5,812	32,615	11,001	9,708	11,906
	Investment funds	Dec. 31, 1925	16,742	48,388	25,800	90,930	29,390		61,540
	Private trust funds	Dec. 31, 1925		18,861	107,283	126,144	110,934		15,210
116	HIGHLAND PARK, MICH.		4,529,406	4,639,668	506,425	9,675,499	902,200	5,608,772	3,164,527
	City corporation		2,857,085	3,464,536	476,498	6,798,119	700,281	3,214,047	2,883,791
	General treasury	June 30, 1925	2,668,426	3,214,287	462,344	6,345,057	649,057	3,211,464	2,484,536
	Sinking fund	June 30, 1925	120,223	212,230	10,034	342,487	29,964		312,523
	Public trust fund	June 30, 1925	59,117	14,433	1,485	75,035	1,971	881	72,183
	Investment funds	June 30, 1925	9,319	21,958	1,903	33,180	19,119	1,702	12,359
	Private trust funds	June 30, 1925		1,628	732	2,360	170		2,190
	School district		1,672,321	1,175,132	29,927	2,877,380	201,919	2,394,725	280,736
	General treasury	July 13, 1925	1,497,251	1,118,065	23,227	2,638,543	201,919	2,394,725	41,899
	Sinking fund	July 13, 1925	175,070	57,067	6,700	238,837			238,837
117	LANSING, MICH.		5,471,834	2,570,755	1,579,615	9,622,204	1,871,497	6,004,402	1,746,305
	City corporation		3,834,059	2,554,736	1,230,392	7,619,187	1,411,611	4,484,733	1,722,843
	General treasury	Apr. 30, 1925	3,655,143	2,181,404	945,980	6,782,527	1,125,623	4,480,247	1,176,657
	Sinking funds	Apr. 30, 1925	174,656	332,815	268,916	776,387	264,114		512,273
	Public trust fund	Apr. 30, 1925	4,064	6,800	15,496	26,360	21,874	4,486	
	Investment fund	Apr. 30, 1925	196	34		230			230
	Private trust fund	Apr. 30, 1925		33,683		33,683			33,683
	School district		1,637,775	16,019	349,223	2,003,017	459,886	1,519,669	23,462
	General treasury	June 30, 1925	1,635,312	11,039	349,223	1,995,574	459,886	1,519,669	16,019
	Investment fund	June 30, 1925	2,463	4,980		7,443			7,443
118	PASSAIC, N. J.		3,161,610	5,294,829	643,550	9,099,989	726,934	4,890,827	3,482,228
	General treasury	Dec. 31, 1925	2,779,959	3,734,208	528,865	7,043,032	569,121	3,615,801	2,858,110
	General administrative funds	June 30, Dec. 31, 1925	328,794	1,386,299	57,174	1,772,267	83,502	1,260,620	428,145
	Sinking fund	Dec. 31, 1925	38,856	155,266	34,017	228,139	53,280		174,859
	Public trust funds	Dec. 31, 1925	14,001	19,056	23,494	56,551	21,031	14,406	21,114
119	SPRINGFIELD, OHIO		2,501,459	1,221,585	644,963	4,368,007	920,934	2,309,655	1,137,418
	City corporation		1,364,372	1,179,643	246,798	2,790,813	400,290	1,390,980	999,543
	General treasury	Dec. 31, 1925	858,432	1,001,562	212,441	2,072,435	292,032	1,249,904	530,499
	General administrative fund	Dec. 31, 1925	7,364			7,364		7,364	
	Sinking funds	Dec. 31, 1925	454,638	136,663	4,523	595,824	72,964	113,093	409,767
	Public trust funds	Dec. 31, 1925	43,938	32,899	24,473	101,310	23,537	20,619	57,154
	Private trust fund	Dec. 31, 1925		8,519	5,361	13,880	11,757		2,123
	School district		1,137,087	41,942	398,165	1,577,194	520,644	918,675	137,875
	General treasury	Aug. 31, 1925	900,273	5,717	330,747	1,236,737	415,023	786,695	35,019
	General administrative funds	Aug. 31, Dec. 31, 1925	10,053	29,302	271	39,626	4,178	35,448	
	Sinking fund	Aug. 31, 1925	226,761	6,923	67,147	300,831	101,443	96,532	102,856

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued								
120	CHESTER, PA.		$1,726,719	$1,104,078	$826,457	$3,657,254	$744,957	$1,780,408	$1,131,889
	City corporation		764,783	477,445	393,746	1,635,974	234,422	758,447	643,105
	General treasury	Jan. 4, 1926	742,906	310,320	120,464	1,173,690	92,400	671,391	409,899
	General administrative fund	Jan. 4, 1926		3,500		3,500		3,500	
	Sinking fund	Jan. 4, 1926	21,877	163,625	273,282	458,784	142,022	83,556	233,206
	School district		961,936	626,633	432,711	2,021,280	510,535	1,021,961	488,784
	General treasury	July 6, 1925	944,595	476,697	23,882	1,445,174	15,906	941,484	487,784
	Sinking fund	July 6, 1925	16,732	146,837	404,291	567,860	487,910	78,950	1,000
	Public trust fund	July 6, 1925	609	3,099	4,538	8,246	6,719	1,527	
121	HOBOKEN, N. J.		4,963,583	6,754,806	752,423	12,470,812	682,295	4,321,989	7,466,528
	General treasury	Dec. 31, 1925	4,185,647	5,200,910	189,389	9,575,946	577,366	2,460,464	6,538,116
	General administrative funds	June 30, Dec. 31, 1925	705,475	1,135,778	13,552	1,854,805	40,544	1,789,542	24,719
	Sinking fund	Dec. 31, 1925	52,362	361,126	549,453	962,941	64,305		898,636
	Public trust fund	Dec. 31, 1925	20,099	53,849	29	73,977	80	71,983	1,914
	Private trust fund	Dec. 31, 1925		3,143		3,143			3,143
122	RACINE, WIS.		2,627,365	1,504,417	805,630	4,937,412	760,706	2,734,067	1,442,639
	General treasury	Dec. 31, 1925	1,701,945	1,038,982	491,719	3,232,646	264,765	1,667,214	1,300,667
	General administrative funds	June 30, 1925	900,737	370,981	310,073	1,581,791	489,962	1,058,154	33,675
	Public trust funds	Dec. 31, 1925	13,589	15,838	1,546	30,973	3,613	8,699	18,661
	Investment funds	Dec. 31, 1925	11,094	76,356	1,376	88,826	1,724		87,102
	Private trust fund	Dec. 31, 1925		2,260	916	3,176	642		2,534
123	WINSTON-SALEM, N. C.		2,619,906	12,948,325	238,529	15,806,760	231,047	5,380,259	10,195,454
	General treasury	May 31, 1925	2,555,019	7,733,373	136,677	10,425,069	212,730	5,379,797	4,832,542
	Sinking fund	May 31, 1925	7,483	77,952	88,156	173,591	1,145		172,446
	Public trust funds	May 31, 1925	30,766		13,696	44,462	17,172	462	26,828
	Investment funds	May 31, 1925	26,638	5,137,000		5,163,638			5,163,638
124	NEW BRITAIN, CONN.		2,665,494	1,374,767	328,123	4,368,384	384,116	3,023,283	960,985
	General treasury	Mar. 31, 1925	2,600,328	956,009	313,403	3,869,740	376,605	3,013,734	479,401
	General administrative funds	Mar. 31, 1925	25,703	10,489		36,192		6,244	29,948
	Sinking fund	Mar. 31, 1925	26,863	399,454	14,720	441,037	7,511		433,526
	Public trust funds	Mar. 31, 1925	12,600	2,850		15,450		3,305	12,145
	Private trust fund	Mar. 31, 1925		5,965		5,965			5,965

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125	CHATTANOOGA, TENN.		2,043,270	1,414,953	400,955	3,859,178	734,955	2,557,630	566,593
	General treasury	Sept. 30, 1925	1,871,130	1,323,680	389,828	3,584,638	729,553	2,325,220	529,865
	General administrative funds	Sept. 30, Dec. 31, 1925	162,734	70,835	7,659	241,228	1,092	232,289	7,847
	Sinking fund	Sept. 30, 1925	8,490	20,346	2,810	31,646	3,856		27,790
	Public trust funds	Sept. 30, Nov. 30, 1925	916		432	1,348	432	121	795
	Private trust fund	Sept. 30, 1925		92	226	318	22		296
126	ALTOONA, PA.		2,175,926	2,659,398	267,690	5,103,014	239,448	2,621,058	2,242,508
	City corporation		1,188,788	1,716,747	186,683	3,092,218	237,300	1,398,945	1,455,973
	General treasury	Jan. 4, 1926	1,162,954	1,534,983	35,921	2,733,858		1,315,385	1,418,473
	Sinking fund	Jan. 4, 1926	25,834	181,214	146,486	353,534	232,474	83,560	37,500
	Private trust fund	Jan. 4, 1926		550	4,276	4,826	4,826		
	School district		987,138	942,651	81,007	2,010,796	2,148	1,222,113	786,535
	General treasury	July 6, 1925	980,324	712,987	77,567	1,770,878	593	1,139,908	630,377
	Sinking fund	July 6, 1925	6,743	152,170	3,440	162,353	1,555	82,205	78,593
	Investment fund	July 6, 1925	71	77,494		77,565			77,565
127	MOBILE, ALA.		1,749,580	1,634,393	743,467	4,127,440	904,895	2,672,836	549,709
	City corporation		1,214,171	1,552,148	535,442	3,301,761	904,060	1,964,262	433,439
	General treasury	Sept. 30, 1925	1,031,751	1,533,420	387,088	2,952,259	717,880	1,906,254	328,125
	General administrative fund	Sept. 30, 1925	5,378			5,378		5,378	
	Sinking funds	Sept. 30, 1925	176,674	11,036	148,354	336,064	178,393	52,630	105,041
	Public trust fund	Sept. 30, 1925	95	7,692		7,787	7,787		
	Investment fund	Sept. 30, 1925	273			273			273
	School district		535,409	82,245	208,025	825,679	835	708,574	116,270
	General treasury	Aug. 31, 1925	535,409	82,243	208,025	825,677	835	708,574	116,268
	Investment fund	Aug. 31, 1925		2		2			2
128	BERKELEY, CALIF.		3,204,643	618,101	563,788	4,386,532	767,868	2,872,948	745,716
	City corporation		1,699,837	179,670	414,748	2,294,255	533,420	1,294,683	466,152
	General treasury	June 30, 1925	1,510,762	111,254	358,045	1,980,061	464,830	1,142,017	373,214
	General administrative fund	June 30, 1925	100,979	98		101,077		101,077	
	Sinking fund	June 30, 1925	88,056	4,863	8,638	101,557	14,515	51,589	35,453
	Public trust funds	June 30, 1925	40	8,000	12,543	20,583	20,583		
	Private trust funds	June 30, 1925		55,455	35,522	90,977	33,492		57,485
	School district		1,458,994	436,278	149,040	2,044,312	233,418	1,531,330	279,564
	General treasury	June 30, 1925	1,254,606	436,278	101,321	1,792,205	182,382	1,415,909	193,914
	Sinking fund	June 30, 1925	201,988		47,719	249,707	51,036	115,421	83,250
	Investment fund	June 30, 1925	2,400			2,400			2,400
	Utility district		45,812	2,153		47,965	1,030	46,935	
	General treasury	June 30, 1925	45,812	2,153		47,965	1,030	46,935	
129	BROCKTON, MASS.		3,563,496	3,414,573	579,025	7,557,094	498,582	3,466,336	3,592,176
	General treasury	Nov. 30, 1925	3,536,246	3,310,907	555,269	7,402,422	486,918	3,465,907	3,449,597
	General administrative fund	Nov. 30, 1925		10,951		10,951			10,951
	Sinking fund	Nov. 30, 1925	23,356	86,375	17,532	127,263	5,328		121,935
	Public trust funds	Nov. 30, 1925	3,894		3,585	7,479	3,478	429	3,572
	Private trust fund	Nov. 30, 1925		6,340	2,639	8,979	2,858		6,121

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
130	SPRINGFIELD, ILL.		$2,970,712	$1,566,423	$432,168	$4,969,303	$733,670	$3,145,222	$1,090,411
	City corporation		1,891,340	1,349,890	347,066	3,588,296	664,700	2,080,081	843,515
	General treasury	Feb. 28, 1925	1,850,744	1,331,728	274,390	3,456,862	577,794	2,061,030	818,038
	General administrative fund	Feb. 28, 1925	2,835		16,305	19,140	16,158	2,982	
	Sinking fund	Feb. 28, 1925	8,994		54,543	63,537	63,437		100
	Public trust funds	Feb. 28, Dec. 31, 1925	28,010	2,758	1,827	32,595	1,447	16,069	15,079
	Investment fund	Feb. 28, 1925	757			757			757
	Private trust fund	Feb. 28, 1925		15,404	1	15,405	5,864		9,541
	School district		956,746	211,436	66,523	1,234,705	66,174	948,928	219,603
	General treasury	June 30, 1925	956,746	211,436	66,523	1,234,705	66,174	948,928	219,603
	Pleasure driveway and park district.		122,626	5,097	18,579	146,302	2,796	116,213	27,293
	General treasury	Apr. 30, 1925	122,626	5,097	18,579	146,302	2,796	116,213	27,293
131	BETHLEHEM, PA.		2,326,367	535,941	1,104,186	3,966,494	735,577	2,558,304	672,613
	City corporation		1,301,426	410,540	221,397	1,933,363	253,540	1,257,523	422,300
	General treasury	Jan. 4, 1926	1,285,203	253,363	55,098	1,593,664	28,841	1,257,523	307,300
	Sinking funds	Jan. 4, 1926	16,223	157,177	166,299	339,699	224,699		115,000
	School district		1,024,941	125,401	882,789	2,033,131	482,037	1,300,781	250,313
	General administrative fund	July 6, 1925	1,001,391	9,110	482,037	1,492,538	87,946	1,280,257	124,335
	Sinking fund	July 6, 1925	14,984	109,320	386,764	511,068	391,068		120,000
	Public trust fund	July 6, 1925	8,294		361	8,655	35	4,620	4,000
	Investment fund	July 6, 1925	272	6,971	13,627	20,870	2,988	15,904	1,978
132	HUNTINGTON, W. VA.		3,014,795	190,527	580,626	3,785,948	315,658	3,248,855	221,435
	City corporation		1,829,986	104,613	135,692	2,070,291	144,135	1,831,204	94,952
	General treasury	June 30, 1925	682,315	70,736	26,811	779,862	9,730	709,580	60,552
	General administrative funds	June 30, 1925	1,077,935	13,877		1,091,812	7,592	1,083,820	400
	Sinking funds	June 30, 1925	69,736	20,000	108,881	198,617	126,813	37,804	34,000
	School district		1,184,809	85,914	444,934	1,715,657	171,523	1,417,651	126,483
	General treasury	June 30, 1925	1,027,823	78,985	293,966	1,400,774	61,195	1,327,015	12,564
	Sinking funds	June 30, 1925	156,896	6,929	150,968	314,793	110,328	90,636	113,829
	Investment fund	June 30, 1925	90			90			90

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133	CICERO, ILL.		2,399,048	1,841,519	578,758	4,819,325	784,370	2,623,635	1,411,320
	City corporation		1,407,192	1,004,553	257,797	2,669,542	205,862	1,712,490	751,190
	General treasury	Dec. 31, 1925	1,406,266	988,495	253,022	2,647,783	202,528	1,694,065	751,190
	General administrative fund	Dec. 31, 1925	926	16,058	4,775	21,759	3,334	18,425	
	School district		968,624	831,910	82,469	1,883,003	392,878	832,301	657,824
	General treasury	June 30, 1925	953,542	817,349	79,045	1,849,936	391,668	823,516	634,752
	Public trust fund	June 30, 1925	15,082	14,561	3,424	33,067	1,210	8,785	23,072
	Park district		23,232	5,056	238,492	266,780	185,630	78,844	2,306
	General treasury	Apr. 30, 1925	23,232	5,056	238,492	266,780	185,630	78,844	2,306
134	QUINCY, MASS.		3,914,421	3,731,400	421,003	8,066,824	452,743	3,836,261	3,777,820
	General treasury	Dec. 31, 1925	3,895,946	3,653,920	414,007	7,963,873	442,089	3,810,874	3,710,910
	General administrative fund	Dec. 31, 1925		4,833		4,833			4,833
	Public trust funds	Dec. 31, 1925	18,475	60,264	6,861	85,600	10,502	25,387	49,711
	Private trust funds	Dec. 31, 1925		12,383	135	12,518	152		12,366
135	LINCOLN, NEBR.		3,561,828	2,384,609	880,248	6,826,685	1,710,078	3,829,840	1,286,767
	City corporation		2,013,851	1,572,153	760,855	4,346,859	913,436	2,494,833	938,590
	General treasury	Aug. 31, 1925	1,860,745	1,410,181	752,888	4,023,814	908,179	2,298,355	817,280
	General administrative fund	Aug. 31, 1925	106,616	126,972		233,588		196,478	37,110
	Sinking funds	Aug. 31, 1925	46,490	34,000	7,306	87,796	4,596		83,200
	Investment funds	Aug. 31, 1925		1,000		1,000			1,000
	Private trust fund	Aug. 31, 1925			661	661	661		
	School district		1,434,176	785,424	114,304	2,333,904	773,822	1,299,488	260,594
	General treasury	June 30, 1925	1,332,300	763,631	12,114	2,108,045	759,780	1,213,753	134,512
	Sinking fund	June 30, 1925	101,876	21,793	102,190	225,859	14,042	85,735	126,082
	Sanitary district		113,801	27,032	5,089	145,922	22,820	35,519	87,583
	General treasury	June 30, 1925	113,801	27,032	5,089	145,922	22,820	35,519	87,583
136	HOLYOKE, MASS.		4,987,304	3,108,652	682,277	8,778,233	660,819	4,863,310	3,254,104
	General treasury	Nov. 30, 1925	4,933,979	3,052,175	650,951	8,637,105	585,697	4,852,075	3,199,333
	General administrative funds	June 30, Nov. 30, 1925	7,910	14,441	2,262	24,613	2,469	7,733	14,411
	Sinking fund	Nov. 30, 1925	11,102	41,722	26,030	78,854	70,634		8,220
	Public trust funds	June 30, Nov. 30, 1925	1,606		2,992	4,598	1,836	2,745	17
	Investment fund	June 30, Nov. 30, 1925	32,707	17	42	32,766	183	757	31,826
	Private trust fund	Nov. 30, 1925		297		297			297
137	EAST ORANGE, N. J.		3,226,586	4,016,132	567,579	7,810,297	306,979	3,532,692	3,970,626
	General treasury	Dec. 31, 1925	2,888,925	2,936,045	282,643	6,107,613	229,838	2,498,188	3,379,587
	General administrative funds	June 30, Dec. 31, 1925	272,815	737,370	49,433	1,059,618	38,045	1,010,273	11,300
	Sinking fund	Dec. 31, 1925	52,277	316,479	233,478	602,234	35,598	6,000	560,636
	Public trust fund	Dec. 31, 1925	12,569	26,231	1,894	40,694	3,360	18,231	19,103
	Private trust fund	Dec. 31, 1925		7	131	138	138		
138	PORTSMOUTH, VA.		1,656,809	1,411,284	1,191,321	4,259,414	838,791	2,414,061	1,006,562
	General treasury	Dec. 31, 1925	1,097,422	947,395	524,985	2,569,802	152,389	1,525,601	891,812
	General administrative funds	June 30, Dec. 31, 1925	460,816	422,883	153,210	1,036,909	103,061	887,204	46,644
	Sinking funds	Dec. 31, 1925	26,343	41,006	506,790	574,139	573,633		506
	Public trust fund	Dec. 31, 1925	23		578	601	601		
	Investment funds	Dec. 31, 1925	72,205		5,758	77,963	9,107	1,256	67,600

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued								
139	COVINGTON, KY.		$1,621,726	$1,709,454	$144,834	$3,476,014	$129,069	$1,792,555	$1,554,390
	City corporation		1,172,231	1,243,528	127,968	2,543,727	98,025	1,385,511	1,060,191
	General treasury	Dec. 31, 1925	1,149,237	981,105	12,175	2,142,517	16,080	1,236,701	889,736
	General administrative funds	May 31, Dec. 31, 1925; Jan. 31, 1926.	19,949	31,554	20,736	72,239	23,364	38,512	10,363
	Sinking funds	Dec. 31, 1925		106,645	68,954	175,599	42,265	106,782	26,552
	Public trust fund	Dec. 31, 1925	3,045	6,235	19,251	28,531	3,873	3,516	21,142
	Private trust funds	Dec. 31, 1925		117,989	6,852	124,841	12,443		112,398
	School district		449,495	465,926	16,866	932,287	31,044	407,044	494,199
	General treasury	June 30, 1925	421,605	451,734	5,400	878,739	10,123	389,827	478,789
	Sinking fund	June 30, 1925	27,680	13,492	11,466	52,638	20,921	17,217	14,500
	Investment fund	June 30, 1925	210	700		910			910
140	MACON, GA.		1,891,313	2,495,207	273,493	4,660,013	241,058	2,641,845	1,777,110
	City corporation		1,479,037	1,664,201	258,043	3,401,281	230,249	2,081,060	1,089,972
	General treasury	Dec. 31, 1925	1,048,233	929,918	9,007	1,987,158	109,296	1,362,303	515,559
	General administrative funds	Sept. 30, Dec. 31, 1925	394,161	67,155	6,345	467,661	6,368	378,550	82,743
	Sinking fund	Dec. 31, 1925	4,840	60,000	23,239	88,079	88,079		
	Public trust funds	Dec. 31, 1925	720	1,165	50	1,935	50	1,665	220
	Investment funds	Sept. 30, Dec. 31, 1925	31,083	605,963	219,402	856,448	26,456	338,542	491,450
	School district		412,276	831,006	15,450	1,258,732	10,809	560,785	687,138
	General treasury	June 30, 1925	405,763	352,416	14,270	772,449	8,898	559,574	203,977
	Public trust fund	June 30, 1925	2,765		1,180	3,945	1,911	1,211	823
	Investment fund	June 30, 1925	3,748	478,590		482,338			482,338
141	ROANOKE, VA.		1,885,100	933,365	2,434,462	5,252,927	1,494,969	2,757,745	1,000,213
	General treasury	Dec. 31, 1925	1,759,819	188,662	2,299,604	4,248,085	1,415,863	1,944,254	887,968
	General administrative funds	June 30, Dec. 31, 1925	107,167	684,736	48,522	840,425	18,966	813,491	7,968
	Sinking fund	Dec. 31, 1925	17,607	59,967	73,674	151,248	46,971		104,277
	Investment fund	Dec. 31, 1925	507		12,662	13,169	13,169		
142	JACKSON, MICH.		2,319,135	2,304,985	686,273	5,310,393	673,489	2,964,298	1,672,606
	City corporation		1,515,658	2,091,948	453,926	4,061,532	368,053	2,066,394	1,627,085
	General treasury	Dec. 31, 1925	1,313,556	1,988,801	372,735	3,675,092	276,761	1,976,752	1,421,579
	Sinking fund	Dec. 31, 1925	163,394	25,566	33,262	222,222	37,453	46,913	137,856
	Public trust funds	Dec. 31, 1925	38,708	67,792	8,309	114,809	5,430	42,729	66,650

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	Investment fund	Dec. 31, 1925		1,000		1,000			1,000
	Private trust fund	Dec. 31, 1925		8,789	39,620	48,409	48,409		
	School district		803,477	213,037	232,347	1,248,861	305,436	897,904	45,521
	General treasury	July 13, 1925	803,477	213,037	232,347	1,248,861	305,436	897,904	45,521
143	SHREVEPORT, LA		3,004,395	1,556,112	2,236,314	6,796,821	989,260	3,979,614	1,827,947
	City corporation		2,190,445	1,287,257	1,170,735	4,648,437	465,747	2,703,454	1,479,236
	General treasury	Dec. 31, 1925	1,895,300	766,061	946,863	3,608,224	209,230	2,103,927	1,295,067
	General administrative funds	Dec. 31, 1925	285,349	207,887	11,941	505,177	11,140	372,046	121,991
	Sinking fund	Dec. 31, 1925	1,215	273,831	169,787	444,833	167,916	219,917	57,000
	Public trust funds	Dec. 31, 1925	8,403	34,478	42,144	85,025	77,461	7,564	
	Investment fund	Dec. 31, 1925	178	5,000		5,178			5,178
	School district		813,950	268,855	1,065,579	2,148,384	523,513	1,276,160	348,711
	General treasury	June 30, 1925	813,950	268,855	1,065,579	2,148,384	523,513	1,276,160	348,711
144	FRESNO, CALIF		2,431,231	326,349	618,970	3,376,550	596,726	2,395,835	383,989
	City corporation		1,024,162	241,990	426,125	1,692,277	282,506	1,134,173	275,598
	General treasury	June 30, 1925	968,142	120,911	410,585	1,499,638	274,297	1,036,836	188,505
	General administrative fund	Dec. 31, 1925	55,550	1,713		57,263		51,905	5,358
	Sinking fund	June 30, 1925		69,531	580	70,111	212	36,331	33,568
	Public trust fund	June 30, 1925	295	5,694	6,843	12,832	2,485	9,101	1,246
	Investment funds	June 30, 1925	175	2,951	5,960	9,086	2,951		6,135
	Private trust funds	June 30, 1925		41,190	2,157	43,347	2,561		40,786
	School district		1,407,069	84,359	192,845	1,684,273	314,220	1,261,662	108,391
	General treasury	June 30, 1925	1,245,828	84,359	125,614	1,455,801	217,112	1,148,538	90,151
	Sinking funds	June 30, 1925	161,241		67,231	228,472	97,108	113,124	18,240
145	NIAGARA FALLS, N. Y		3,825,663	3,469,790	2,596,827	9,892,280	2,447,992	5,265,657	2,178,631
	General treasury	Dec. 31, 1925	3,545,009	2,139,073	2,205,740	7,889,822	2,251,760	3,506,503	2,131,559
	General administrative funds	July 31, 1925	261,364	1,318,014	382,495	1,961,873	181,299	1,747,452	33,122
	Public trust funds	Dec. 31, 1925	13,132	10,199	8,471	31,802	14,808	11,702	5,292
	Investment fund	Dec. 31, 1925	6,158	2,500		8,658			8,658
	Private trust fund	Dec. 31, 1925		4	121	125	125		
146	LAKEWOOD, OHIO		3,143,727	1,294,232	1,590,307	6,028,266	1,369,668	3,386,407	1,272,191
	City corporation		1,691,071	1,052,254	1,061,464	3,804,789	1,166,642	1,579,867	1,058,280
	General treasury	Dec. 31, 1925	1,245,932	534,967	637,744	2,418,643	660,094	1,319,314	439,235
	General administrative fund	Dec. 31, 1925	8,378			8,378		8,378	
	Sinking funds	Dec. 31, 1925	430,613	486,430	315,300	1,232,343	397,141	251,577	583,625
	Public trust funds	Dec. 31, 1925	6,148	347	10,127	16,622	16,024	598	
	Private trust funds	Dec. 31, 1925		30,510	98,293	128,803	93,383		35,420
	School district		1,452,656	241,978	528,843	2,223,477	203,026	1,806,540	213,911
	General treasury	Aug. 31, 1925	1,059,360	238,445	303,668	1,601,473	89,122	1,478,819	33,532
	General administrative funds	Aug. 31, 1295	63,449	1,679	20,567	85,695	12,263	71,753	1,679
	Sinking funds	Aug. 31, 1925	329,847	1,854	204,608	536,309	101,641	255,968	178,700
147	LANCASTER, PA		1,374,108	996,749	557,482	2,928,339	547,971	2,049,180	331,188
	City corporation		771,682	256,857	36,471	1,065,010	92,806	915,272	56,932
	General treasury	Jan. 4, 1926	769,716	256,857	30,162	1,056,735	87,164	912,639	56,932
	Public trust fund	Jan. 4, 1926	1,966		6,309	8,275	5,642	2,633	

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
147	LANCASTER, PA.—Continued.								
	School district		$602,426	$739,892	$521,011	$1,863,329	$455,165	$1,133,908	$274,256
	General treasury	July 6, 1925	598,027	683,537	519,194	1,800,758	454,786	1,131,343	214,629
	Sinking fund	July 6, 1925	4,332	54,005	1,290	59,627			59,627
	Public trust fund	July 6, 1925	67	2,350	527	2,944	379	2,565	
148	WHEELING, W. VA.		2,539,731	252,054	1,241,831	4,033,616	488,406	3,110,309	434,901
	City corporation		1,314,390	221,812	1,082,165	2,618,367	354,543	1,912,937	350,887
	General treasury	June 30, 1925	1,265,792	3,748	1,022,506	2,292,046	189,888	1,756,945	345,213
	Sinking funds	June 30, 1925	23,855	217,880	53,975	295,720	137,749	152,471	5,500
	Public trust funds	June 30, 1925	24,743	174	5,684	30,601	26,906	3,521	174
	School district		1,225,341	30,242	159,666	1,415,249	133,863	1,197,372	84,014
	General treasury	June 30, 1925	1,157,071	24,907	113,771	1,295,749	72,824	1,164,773	58,152
	Sinking fund	June 30, 1925	62,586		37,433	100,019	55,258	24,299	20,462
	Public trust fund	June 30, 1925	5,684	5,335	8,462	19,481	5,781	8,300	5,400
149	PASADENA, CALIF.		8,003,125	3,650,256	2,138,733	13,792,114	3,538,054	8,077,256	2,176,804
	City corporation		5,736,319	1,311,360	1,850,892	8,898,571	2,021,765	5,726,388	1,150,418
	General treasury	June 30, 1925	4,388,769	965,975	1,388,510	6,743,254	1,486,431	4,513,064	743,759
	General administrative funds	June 30, 1925	891,000	50	3,455	894,505	2,990	891,000	515
	Sinking fund	June 30, 1925	432,520	313,759	437,540	1,183,819	506,764	310,404	366,651
	Public trust funds	June 30, 1925	16,377	1,045	21,387	38,809	25,580	11,920	1,309
	Investment fund	June 30, 1925	7,653	30,531		38,184			38,184
	School district		2,266,806	2,338,896	287,841	4,893,543	1,516,289	2,350,868	1,026,386
	General treasury	June 30, 1925	1,973,949	2,191,690	188,016	4,353,655	1,266,652	2,271,746	815,257
	Sinking funds	June 30, 1925	291,293	66,544	99,825	457,662	249,637	79,122	128,903
	Investment funds	June 30, 1925	1,564	80,662		82,226			82,226
150	TOPEKA, KANS.		2,413,332	1,598,017	534,606	4,545,955	397,729	2,774,662	1,373,564
	City corporation		1,475,570	1,303,099	413,167	3,191,836	387,019	1,824,381	980,436
	General treasury	Dec. 31, 1925	1,460,183	774,697	262,745	2,497,625	284,964	1,675,843	536,818
	General administrative fund	Dec. 31, 1925	166	19,637	3,619	23,422	1,096	22,324	2
	Sinking funds	Dec. 31, 1925	4,549	498,128	121,188	623,865	87,488	117,003	419,374
	Public trust funds	Dec. 31, 1925	10,652	10,637	25,563	46,852	13,451	9,211	24,190
	Investment fund	Dec. 31, 1925	20		52	72	20		52

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	School district		937,762	294,918	121,439	1,354,119	10,710	950,281	393,128
	General treasury	June 30, 1925	934,781	85,237	111,187	1,131,205	8,736	938,992	183,477
	Sinking funds	June 30, 1925	2,811	196,751	10,219	209,781	1,974	21	207,786
	Public trust fund	June 30, 1925	111	11,939	33	12,083		11,268	815
	Investment fund	June 30, 1925	59	991		1,050			1,050
151	WICHITA FALLS, TEX		1,636,256	2,274,234	796,240	4,706,730	1,221,813	1,750,440	1,734,477
	City corporation		863,939	1,454,851	576,042	2,894,832	580,235	838,130	1,476,467
	General treasury	Mar. 31, 1925	860,400	1,171,543	185,797	2,217,740	114,141	689,189	1,414,410
	General administrative fund	Mar. 31, 1925	884	61	1,476	2,421	1,528	819	74
	Sinking fund	Mar. 31, 1925	2,334	268,085	388,769	659,188	464,566	148,122	46,500
	Investment fund	Mar. 31, 1925	321	15,162		15,483			15,483
	School district		479,195	714,724	23,119	1,217,038	427,712	611,077	178,249
	General treasury	Aug. 31, 1925	478,437	606,496	8,874	1,093,807	404,302	550,903	138,602
	Sinking fund	Aug. 31, 1925	758	108,228	14,245	123,231	23,410	60,174	39,647
	Water improvement district		293,122	104,659	197,079	594,860	213,866	301,233	79,761
	General treasury	Aug. 31, 1925	25,501	104,392	46,722	176,615	113,913	33,028	29,674
	Sinking fund	Aug. 31, 1925	267,621	267	150,357	418,245	99,953	268,205	50,087
152	AUGUSTA, GA		2,258,201	854,615	66,125	3,178,941	319,108	1,935,182	924,651
	City corporation		1,700,928	464,981	59,343	2,225,252	17,197	1,388,357	819,698
	General treasury	Dec. 31, 1925	1,533,472	259,411	41,930	1,834,813	5,176	1,139,801	689,836
	General administrative funds	Dec. 31, 1925	161,843	90,000	7,003	258,846	11,272	247,574	
	Sinking fund	Dec. 31, 1925	5,613	108,520	10,410	124,543	749	982	122,812
	Private trust fund	Dec. 31, 1925		7,050		7,050			7,050
	School district		557,273	389,634	6,782	953,689	301,911	546,825	104,953
	General treasury	Aug. 31, 1925	555,763	389,634	6,782	952,179	301,911	546,825	103,443
	Public trust fund	Aug. 31, 1925	1,510			1,510			1,510
153	KALAMAZOO, MICH		2,624,743	2,600,941	1,203,726	6,429,410	929,392	2,778,511	2,721,507
	City corporation		1,469,345	2,156,035	900,276	4,525,656	839,048	1,451,811	2,234,797
	General treasury	Dec. 31, 1925	1,238,055	1,916,777	767,762	3,922,594	623,508	1,390,894	1,908,192
	Sinking funds	Dec. 31, 1925	230,234	175,048	129,332	534,614	210,701	60,917	262,996
	Investment funds	Dec. 31, 1925	1,056	50,346		51,402			51,402
	Private trust fund	Dec. 31, 1925		13,864	3,182	17,046	4,839		12,207
	School district		1,155,398	444,906	303,450	1,903,754	90,344	1,326,700	486,710
	General treasury	May 31, 1925	1,155,398	444,906	303,450	1,903,754	90,344	1,326,700	486,710
154	NEWTON, MASS		4,027,694	3,446,040	469,058	7,942,792	849,230	4,470,004	2,623,558
	General treasury	Dec. 31, 1925	3,967,047	3,189,679	465,670	7,622,396	846,226	4,464,723	2,311,447
	General administrative funds	Dec. 31, 1925	1,162	5,726	5	6,893		1,167	5,726
	Sinking fund	Dec. 31, 1925	51,766	249,367	1,026	302,159	685	2	301,472
	Public trust funds	Dec. 31, 1925	5,386	34	1,420	6,840	2,049	4,112	679
	Investment funds	Dec. 31, 1925	2,333	1,211	937	4,481	270		4,211
	Private trust fund	Dec. 31, 1925		23		23			23
155	ATLANTIC CITY, N. J		6,435,579	7,310,455	1,984,790	15,730,824	1,685,328	7,540,270	6,505,226
	General treasury	Dec. 31, 1925	5,774,689	4,943,151	630,457	11,348,297	706,441	5,368,456	5,273,400
	General administrative funds	Dec. 31, 1925	466,218	1,653,977	758,163	2,878,358	678,893	2,108,139	91,326
	Sinking fund	Dec. 31, 1925	155,988	635,976	571,328	1,363,292	272,292		1,091,000
	Public trust funds	Dec. 31, 1925	38,684	77,351	24,842	140,877	27,702	63,675	49,500

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
156	DECATUR, ILL.		$2,023,080	$2,036,160	$471,024	$4,530,264	$665,013	$2,545,903	$1,319,348
	City corporation		1,201,935	967,054	262,659	2,431,648	244,494	1,432,893	754,261
	General treasury	Apr. 30, 1925	1,183,422	864,279	87,934	2,135,635	121,008	1,393,868	620,759
	General administrative fund	Apr. 30, 1925	1,830	32,835	8,846	43,511	14,707	28,804	
	Sinking fund	Apr. 30, 1925	3,810	51,000	153,420	208,230	95,300		112,930
	Public trust funds	Apr. 30, 1925	12,873	18,940	12,309	44,122	13,479	10,221	20,422
	Private trust fund	Apr. 30, 1925			150	150			150
	School district		807,924	834,937	208,365	1,851,226	372,403	961,559	517,264
	General treasury	June 30, 1925	779,573	442,873	188,482	1,410,928	358,646	960,942	91,340
	Sinking fund	June 30, 1925	11,308	9,586	18,422	39,316	12,254		27,062
	Public trust fund	June 30, 1925	181		506	687	70	617	
	Investment funds	June 30, 1925	16,862	382,478	955	400,295	1,433		398,862
	Park district		13,221	234,169		247,390	48,116	151,451	47,823
	General treasury	Apr. 30, 1925	13,221	234,169		247,390	48,116	151,451	47,823
157	DAVENPORT, IOWA		2,771,367	804,329	1,162,734	4,738,430	1,291,404	2,645,432	801,594
	City corporation		1,651,531	626,831	696,441	2,974,803	697,326	1,568,851	708,626
	General treasury	Mar. 31, 1925	1,507,278	60,261	541,172	2,108,711	594,004	1,475,306	39,401
	Sinking funds	Mar. 31, 1925	132,873	14,105	95,453	242,431	84,059	81,372	77,000
	Public trust funds	Mar. 31, 1925	11,380		18,214	29,594	5,547	12,173	11,874
	Private trust fund	Mar. 31, 1925		552,465	41,602	594,067	13,716		580,351
	School district		1,119,836	177,498	466,293	1,763,627	594,078	1,076,581	92,968
	General treasury	June 30, 1925	1,112,314	31,498	463,153	1,606,965	437,416	1,076,581	92,968
	Sinking fund	June 30, 1925	5,621	104,000		109,621	109,621		
	Investment fund	June 30, 1925	1,901	42,000	3,140	47,041	47,041		
158	CHARLOTTE, N. C.		2,426,921	5,498,540	979,377	8,904,838	694,154	4,512,782	3,697,902
	General treasury	May 31, 1925	1,673,651	3,695,103	603,497	5,972,251	464,987	3,035,595	2,471,669
	General administrative funds	May 31, 1925	721,882	1,176,974	302,603	2,201,459	113,444	1,477,187	610,828
	Sinking fund	May 31, 1925	5,983	36,463	73,277	115,723	115,723		
	Investment funds	May 31, 1925	25,405	590,000		615,405			615,405
159	MALDEN, MASS.		2,334,741	2,953,801	935,231	6,223,773	359,836	2,620,049	3,243,888
	General treasury	Dec. 31, 1925	2,297,066	2,628,390	858,658	5,784,114	337,460	2,562,890	2,883,764
	General administrative funds	Dec. 31, 1925	2,574	42,763	305	45,642	52	42,685	2,905
	Sinking funds	Dec. 31, 1925	16,045	151,576	71,492	239,113	18,034	79	221,000
	Public trust funds	Dec. 31, 1925	18,499	114,470	1,018	133,987	105	14,395	119,487

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	Investment funds	Dec. 31, 1925	557	396	1,892	2,845	2,449		396
	Private trust fund	Dec. 31, 1925		16,206	1,866	18,072	1,736		16,336
160	OAK PARK, ILL.		2,957,452	1,910,347	1,123,545	5,991,344	1,421,302	3,307,202	1,262,840
	City corporation		1,621,460	1,306,918	818,092	3,746,470	904,050	1,921,202	921,218
	General treasury	Dec. 31, 1925	1,565,871	1,279,094	764,094	3,609,059	843,581	1,879,735	885,743
	General administrative fund	Dec. 31, 1925	37,045	303	10,749	48,097	11,425	31,636	5,036
	Public trust funds	Dec. 31, 1925	18,277	13,821	30,310	62,408	38,926	9,831	13,651
	Investment funds	Dec. 31, 1925	267	5,072	1,900	7,239			7,239
	Private trust funds	Dec. 31, 1925		8,628	11,039	19,667	10,118		9,549
	School district		1,275,854	603,429	295,773	2,175,056	508,733	1,342,742	323,581
	General treasury	June 30, Dec. 31, 1925	1,266,211	594,120	293,584	2,153,915	507,969	1,337,116	308,830
	Public trust fund	June 30, 1925	9,643	9,309	2,189	21,141	764	5,626	14,751
	Park district		60,138		9,680	69,818	8,519	43,258	18,041
	General treasury	Mar. 31, 1925	60,138		9,680	69,818	8,519	43,258	18,041
161	KENOSHA, WIS.		3,012,658	2,940,473	518,223	6,471,354	677,049	3,360,262	2,434,043
	General treasury	Dec. 31, 1925	2,221,016	1,813,490	48,204	4,082,710	131,425	1,948,781	2,002,504
	General administrative funds	June 30, Dec. 31, 1925	776,736	716,839	460,363	1,953,938	533,635	1,405,343	14,960
	Public trust funds	Dec. 31, 1925	12,639	7,722	4,915	25,276	11,989	6,138	7,149
	Investment funds	Dec. 31, 1925	2,267	402,422	4,741	409,430			409,430
162	HAMMOND, IND.		4,553,007	1,150,728	582,812	6,286,547	513,556	4,492,560	1,280,431
	City corporation		3,475,409	811,781	291,337	4,578,527	187,178	3,354,447	1,036,902
	General treasury	Dec. 31, 1925	998,978	313,332	123,387	1,435,697	144,745	1,079,538	211,414
	General administrative funds	Dec. 31, 1925	2,367,314	30,000	1,297	2,398,611	185	2,250,787	147,639
	Sinking fund	Dec. 31, 1925	71,753		14,074	85,827	22,907	20,920	42,000
	Public trust funds	Dec. 31, 1925	37,364	15,839	11,045	64,248	18,671	3,202	42,375
	Private trust fund	Dec. 31, 1925		452,610	141,534	594,144	670		593,474
	School district		1,077,598	338,947	291,475	1,708,020	326,378	1,138,113	243,529
	General treasury	July 31, 1925	1,077,598	338,947	291,475	1,708,020	326,378	1,138,113	243,529
163	MOUNT VERNON, N. Y.		3,530,284	3,338,497	2,101,864	8,970,645	1,722,813	4,842,135	2,405,697
	City corporation		1,983,268	3,283,909	1,349,133	6,616,310	1,403,446	2,947,626	2,265,238
	General treasury	Dec. 31, 1925	1,557,235	2,819,441	525,642	4,902,318	902,985	2,629,615	1,369,718
	General administrative funds	Dec. 31, 1925	10,570	96,949	5,691	113,210	15,419	90,231	7,560
	Sinking funds	Dec. 31, 1925	396,058	353,013	793,671	1,542,742	474,638	221,107	846,997
	Public trust funds	Dec. 31, 1925	19,405	14,506	24,129	58,040	10,404	6,673	40,963
	School district		1,547,016	54,588	752,731	2,354,335	319,367	1,894,509	140,459
	General treasury	Dec. 31, 1925	1,506,640	54,506	738,758	2,299,904	312,176	1,847,351	140,377
	General administrative funds	Dec. 31, 1925	40,294	82	13,973	54,349	7,191	47,158	
	Public trust fund	Dec. 31, 1925	82			82			82
164	CEDAR RAPIDS, IOWA		2,239,590	321,153	274,399	2,835,142	496,222	2,222,040	116,880
	City corporation		1,096,107	14,010	109,630	1,219,747	73,752	1,048,942	97,053
	General treasury	Mar. 31, 1925	1,082,519	12,001	102,094	1,196,614	67,171	1,042,033	87,410
	Public trust funds	Mar. 31, 1925	13,588	2,009	7,536	23,133	6,581	6,909	9,643
	School district		1,143,483	307,143	164,769	1,615,395	422,470	1,173,098	19,827
	General treasury	June 30, 1925	1,002,248	307,143	74,901	1,384,292	191,367	1,173,098	19,827
	Sinking fund	June 30, 1925	141,235		89,868	231,103	231,103		

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000								
165	WOONSOCKET, R. I.		$2,380,135	$4,393,467	$395,794	$7,169,396	$889,035	$3,008,748	$3,271,613
	General treasury	Dec. 31, 1925	2,301,153	4,045,391	194,853	6,541,397	867,117	2,994,301	2,679,979
	General administrative funds	Dec. 31, 1925	477	962	2,517	3,956	2,904	90	962
	Sinking fund	Dec. 31, 1925	72,181	341,647	181,317	595,145	5,089		590,056
	Public trust funds	Dec. 31, 1925	6,324	5,467	17,107	28,898	13,925	14,357	616
166	NEW CASTLE, PA.		1,561,133	698,436	660,465	2,920,034	732,702	1,789,427	397,905
	City corporation		701,511	567,315	359,995	1,628,821	519,131	892,906	216,784
	General treasury	Jan. 4, 1926	607,097	523,250	233,933	1,364,280	349,770	800,110	214,400
	General administrative fund	Jan. 4, 1926	9,756	41,681		51,437	1,963	49,474	
	Sinking fund	Jan. 4, 1926	84,658	2,384	126,062	213,104	167,398	43,322	2,384
	School district		859,622	131,121	300,470	1,291,213	213,571	896,521	181,121
	General treasury	July 6, 1925	859,622	335	269,480	1,129,437	181,316	817,000	131,121
	Sinking fund	July 6, 1925		130,164	28,327	158,491	28,991	79,500	50,000
	Investment fund	July 6, 1925		622	2,663	3,285	3,264	21	
167	BEAUMONT, TEX.		1,727,946	1,385,813	576,531	3,690,290	807,053	2,125,908	757,329
	General treasury	June 30, 1925	927,738	1,153,261	311,602	2,392,601	473,946	1,500,010	418,645
	General administrative fund	Aug. 31, 1925	437,954	160,415		598,369	30,496	399,960	167,913
	Sinking fund	June 30, 1925	362,084	68,172	256,757	687,013	293,733	225,938	167,342
	Investment funds	June 30, 1925	170	119		289			289
	Private trust fund	June 30, 1925		3,846	8,172	12,018	8,878		3,140
168	MCKEESPORT, PA.		1,829,079	732,774	274,641	2,836,494	309,602	1,996,613	530,279
	City corporation		985,551	556,435	36,054	1,578,040	24,980	1,097,633	455,427
	General treasury	Jan. 4, 1926	978,538	496,277	31,951	1,506,766	19,569	1,094,907	392,290
	Sinking fund	Jan. 4, 1926	1,519	36,000		37,519	757		36,762
	Public trust fund	Jan. 4, 1926	3,923	9,644	2,388	15,955	1,153	1,379	13,423
	Investment fund	Jan. 4, 1926	1,571	14,514	1,715	17,800	3,501	1,347	12,952
	School district		843,528	176,339	238,587	1,258,454	284,622	898,980	74,852
	General treasury	July 6, 1925	839,916	130,074	112,961	1,082,951	136,119	898,980	47,852
	Sinking fund	July 6, 1925	3,612	46,265	125,626	175,503	148,503		27,000
169	YORK, PA.		1,314,731	1,168,421	302,601	2,785,753	1,285,553	1,417,886	82,314
	City corporation		679,810	444,684	134,714	1,259,208	449,399	745,450	64,359
	General treasury	Jan. 4, 1926	564,436	278,295	47,968	890,699	176,710	681,305	32,684

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	Sinking fund	Jan. 4, 1926	107,015	166,389	80,138	353,542	272,428	55,178	25,936
	Public trust funds	Jan. 4, 1926	8,359		6,608	14,967	261	8,967	5,739
	School district		634,921	723,737	167,887	1,526,545	836,154	672,436	17,955
	General treasury	July 6, 1925	595,530	719,832	145,385	1,460,747	791,671	666,526	2,550
	General administrative fund	July 6, 1925	446	2,500	503	3,449	411	3,038	
	Sinking fund	July 6, 1925	38,876	1,405	21,958	62,239	44,007	2,827	15,405
	Public trust fund	July 6, 1925	69		41	110	65	45	
170	HAVERHILL, MASS		2,475,928	2,285,877	146,876	4,908,681	335,276	2,686,789	1,886,616
	General treasury	Dec. 31, 1925	2,247,140	2,217,434	128,776	4,593,350	304,530	2,523,274	1,765,546
	General administrative funds	Nov. 30, Dec. 31, 1925	195,448	12,555	17,011	225,014	28,556	163,515	32,943
	Sinking funds	Dec. 31, 1925	18,457	34,187	645	53,289	1,562		51,727
	Public trust funds	Dec. 31, 1925	12,438	20,831		33,269			33,269
	Investment funds	Dec. 31, 1925	2,445	11	204	2,660	350		2,310
	Private trust funds	Dec. 31, 1925		859	240	1,099	278		821
171	BAY CITY, MICH		2,401,835	1,655,201	844,631	4,901,667	465,721	2,504,109	1,931,837
	City corporation		1,446,007	1,314,428	725,545	3,485,980	332,010	1,689,175	1,464,795
	General treasury	June 30, 1925	1,399,050	935,540	588,367	2,922,957	182,915	1,526,074	1,213,968
	Sinking funds	June 30, 1925	42,059	280,200	130,004	452,263	141,295	158,468	152,500
	Investment fund	June 30, 1925	4,898	98,688	7,174	110,760	7,800	4,633	98,327
	School district		955,828	340,773	119,086	1,415,687	133,711	814,934	467,042
	General treasury	June 30, 1925	941,704	2,446	97,177	1,041,327	114,181	682,500	244,646
	Sinking funds	June 30, 1925	14,124	338,327	21,909	374,360	19,530	132,434	222,396
172	ELMIRA, N. Y		2,250,909	574,192	125,917	2,951,018	133,871	2,151,808	665,339
	General treasury	Dec. 31, 1925	2,220,079	468,008	111,467	2,799,554	119,107	2,120,053	560,394
	General administrative fund	Dec. 31, 1925		32,848		32,848		16,741	16,107
	Public trust funds	Dec. 31, 1925	25,414	9,661	12,530	47,605	11,166	15,014	21,425
	Investment funds	Dec. 31, 1925	5,416	25,701		31,117			31,117
	Private trust funds	Dec. 31, 1925		37,974	1,920	39,894	3,598		36,296
173	CHARLESTON, W. VA		2,496,329	1,111,133	1,089,995	4,697,457	1,116,255	2,818,803	762,399
	City corporation		1,473,616	433,956	308,480	2,216,052	331,295	1,409,258	475,499
	General treasury	June 30, 1925	588,774	47,941	48,897	685,612	22,418	621,197	41,997
	General administrative fund	June 30, 1925	706,344			706,344		706,344	
	Sinking funds	June 30, 1925	178,498	33,145	251,338	462,981	298,857	81,717	82,407
	Private trust fund	June 30, 1925		352,870	8,245	361,115	10,020		351,095
	School district		1,022,713	677,177	781,515	2,481,405	784,960	1,409,545	286,900
	General treasury	June 30, 1925	724,993	579,761	467,312	1,772,066	531,382	1,195,984	44,700
	General administrative funds	June 30, Dec. 31, 1925	71,354	2,763	154,055	228,172	110,601	114,707	2,864
	Sinking funds	June 30, 1925	221,221	94,177	158,272	473,670	137,681	97,054	238,935
	Public trust fund	June 30, 1925	5,145	476	1,876	7,497	5,296	1,800	401
174	MEDFORD, MASS		2,253,948	1,574,636	884,739	4,713,323	617,937	2,425,980	1,669,406
	General treasury	Dec. 31, 1925	2,239,136	1,535,146	869,166	4,643,448	604,156	2,425,574	1,613,718
	General administrative fund	Dec. 31, 1925	276	4,255		4,531		276	4,255
	Sinking fund	Dec. 31, 1925	9,431	27,653	5,985	43,069	7,016		36,053
	Public trust funds	Dec. 31, 1925	5,105		245	5,350	115	130	5,105
	Investment fund	Dec. 31, 1925		424		424			424
	Private trust fund	Dec. 31, 1925		7,158	9,343	16,501	6,650		9,851

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
175	GALVESTON, TEX.		$2,117,539	$3,300,637	$1,175,049	$6,593,225	$1,308,758	$3,102,020	$2,182,447
	General treasury	June 30, 1925	992,845	1,838,048	419,894	3,250,787	970,891	1,728,017	551,879
	General administrative fund	July 10, 1925	408,573	482,030	228,703	1,119,306	51,737	1,056,962	10,607
	Sinking fund	June 30, 1925	683,908	137,453	516,333	1,337,694	273,650	317,041	747,003
	Public trust fund	July 10, 1925	1,103		339	1,442	1,442		
	Investment fund	June 30, 1925	31,110	840,000		871,110			871,110
	Private trust fund	June 30, 1925		3,106	9,780	12,886	11,038		1,848
176	PONTIAC, MICH.		2,578,530	3,643,428	716,353	6,938,311	978,193	2,866,027	3,094,091
	City corporation		1,557,984	2,378,057	712,561	4,648,602	822,761	1,454,969	2,370,872
	General treasury	Dec. 31, 1925	1,553,767	2,000,029	598,682	4,152,478	698,937	1,309,196	2,144,345
	Sinking funds	Dec. 31, 1925	62	313,482	110,598	424,142	120,497	145,395	158,250
	Public trust funds	Dec. 31, 1925	249	1,358	2,992	4,599	3,221	378	1,000
	Investment funds	Dec. 31, 1925	3,906	63,188	289	67,383	106		67,277
	School district		1,020,546	1,265,371	3,792	2,289,709	155,432	1,411,058	723,219
	General treasury	June 30, 1925	980,634	631,698	1,658	1,613,990	100,080	1,411,043	102,867
	Sinking fund	June 30, 1925	15,799	45,600	268	61,667	53,627	15	8,025
	Investment fund	June 30, 1925	24,113	583,000		607,113			607,113
	Private trust fund	June 30, 1925		5,073	1,866	6,939	1,725		5,214
177	CHELSEA, MASS.		2,344,161	3,109,338	273,303	5,726,802	220,060	2,869,860	2,636,882
	General treasury	Dec. 31, 1925	2,314,029	2,937,825	273,165	5,525,019	219,586	2,869,805	2,435,628
	General administrative fund	Dec. 31, 1925	32	207		239		32	207
	Sinking fund	Dec. 31, 1925	29,027	170,973		200,000			200,000
	Public trust funds	Dec. 31, 1925	1,073	123	138	1,334	474	23	837
	Investment fund	Dec. 31, 1925		210		210			210
178	STOCKTON, CALIF.		2,640,028	1,166,288	1,832,001	5,638,317	1,275,391	3,605,245	757,681
	City corporation		1,585,935	1,165,671	1,671,054	4,422,660	1,101,631	2,610,868	710,161
	General treasury	Dec. 31, 1925	1,268,559	654,432	1,623,317	3,546,308	1,025,553	2,281,413	239,342
	General administrative fund	Dec. 31, 1925	306,116			306,116		306,116	
	Sinking fund	Dec. 31, 1925		126,725	5,225	131,950	4,675		127,275
	Public trust funds	Dec. 31, 1925	11,260	20,775	18,222	50,257	25,561	23,339	1,357
	Private trust fund	Dec. 31, 1925		363,739	24,290	388,029	45,842		342,187
	School district		1,054,093	617	160,947	1,215,657	173,760	994,377	47,520
	General treasury	June 30, 1925	922,494	617	30,755	953,866	38,984	914,265	617
	Sinking fund	June 30, 1925	131,442		130,192	261,634	134,776	80,112	46,746
	Public trust fund	June 30, 1925	157			157			157

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179	PERTH AMBOY, N. J.		2,023,125	4,553,474	692,627	7,269,226	601,196	2,825,699	3,842,331
	General treasury	Dec. 31, 1925	1,853,957	2,890,643	614,984	5,359,584	438,178	1,922,653	2,998,753
	General administrative funds	June 30, Dec. 31, 1925	130,454	838,870	56,417	1,025,741	124,826	893,946	6,969
	Sinking fund	Dec. 31, 1925	35,752	817,411	20,574	873,737	37,128		836,609
	Public trust fund	Dec. 31, 1925	2,962	6,550	652	10,164	1,064	9,100	
180	PITTSFIELD, Mass		2,102,347	1,641,231	254,242	3,997,820	231,902	1,946,364	1,819,554
	General treasury	Dec. 31, 1925	2,100,877	1,598,087	251,386	3,950,350	229,544	1,944,894	1,775,912
	General administrative funds	Dec. 31, 1925	1,470	23,696	202	25,368	70	1,470	23,828
	Private trust fund	Dec. 31, 1925		19,448	2,654	22,102	2,288		19,814
181	LEXINGTON, KY		1,658,028	1,689,065	605,333	3,952,426	733,828	1,435,789	1,782,809
	General treasury	Dec. 31, 1925	1,545,292	711,192	409,764	2,666,248	391,412	934,168	1,340,668
	General administrative funds	June 30, Dec. 31, 1925	82,602	691,014	6,587	780,203	146,417	395,018	238,768
	Sinking funds	June 30, Dec. 31, 1925	15,087	252,551	160,842	428,480	165,143	100,436	162,901
	Public trust funds	Dec. 31, 1925	14,205	34,308	27,390	75,903	29,264	6,167	40,472
	Investment fund	Dec. 31, 1925	842		750	1,592	1,592		
182	LIMA, OHIO		2,093,991	2,248,153	629,378	4,971,522	407,716	2,211,179	2,352,627
	City corporation		1,386,240	2,145,431	533,765	4,065,436	405,942	1,414,594	2,244,900
	General treasury	Dec. 31, 1925	846,353	459,416	472,132	1,777,901	173,126	990,064	614,711
	General administrative funds	Dec. 31, 1925	30,021	139	3,172	33,332	1,857	31,475	
	Sinking funds	Dec. 31, 1925	508,401	1,684,526	57,251	2,250,178	230,009	391,590	1,628,579
	Public trust funds	Dec. 31, 1925	1,465			1,465		1,465	
	Private trust fund	Dec. 31, 1925		1,350	1,210	2,560	950		1,610
	School district		707,751	102,722	95,613	906,086	1,774	796,585	107,727
	General treasury	June 30, 1925	695,996	102,722	95,613	894,331	1,774	784,830	107,727
	General administrative fund	June 30, 1925	11,755			11,755		11,755	
183	MADISON, WIS		3,249,410	2,571,471	1,538,578	7,359,459	1,123,011	4,129,865	2,106,583
	General treasury	Dec. 31, 1925	2,155,957	1,879,896	947,694	4,983,547	539,831	2,475,972	1,967,744
	General administrative funds	June 30, Dec. 31, 1925	1,048,046	575,443	297,032	1,920,521	369,723	1,545,355	5,443
	Sinking fund	Dec. 31, 1925	23,807	43,500	270,658	337,965	196,633	101,332	40,000
	Public trust funds	June 30, Dec. 31, 1925	17,533	48,500	23,136	89,169	16,806	7,206	65,157
	Investment funds	Dec. 31, 1925	4,067			4,067			4,067
	Private trust funds	Dec. 31, 1925		24,132	58	24,190	18		24,172
184	NEWPORT NEWS, VA		1,066,655	442,908	549,333	2,058,896	630,757	1,088,408	339,731
	General treasury	Dec. 31, 1925	990,070	12,995	193,128	1,196,193	187,400	673,614	335,179
	General administrative fund	June 30, 1925	60,248	363,845	3,132	427,225	7,879	414,794	4,552
	Sinking fund	Dec. 31, 1925	16,337	66,068	353,073	435,478	435,478		
185	MONTGOMERY, ALA		1,401,593	1,356,911	293,605	3,052,109	305,335	1,773,020	973,754
	General treasury	June 30, 1925	1,400,823	955,361	189,480	2,545,664	196,579	1,492,150	856,935
	General adminsitrative fund	Dec. 31, 1925	770	5,500	624	6,894	741	6,153	
	Sinking fund	June 30, 1925		391,050	103,501	494,551	108,015	274,717	111,819
	Investment fund	June 30, 1925		5,000		5,000			5,000

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
186	GREENSBORO, N. C.		$2,218,338	$3,415,976	$489,205	$6,123,519	$280,084	$4,680,571	$1,162,864
	General treasury	May 31, 1925	1,347,803	3,376,918	345,316	5,070,037	130,291	4,510,322	429,424
	General administrative fund	May 31, 1925	168,634			168,634		168,634	
	Sinking funds	May 31, 1925	700,171	39,058	143,540	882,769	149,429	1,615	731,725
	Public trust fund	May 31, 1925	1,730		349	2,079	364		1,715
187	EAST CHICAGO, IND.		2,560,837	2,797,675	1,192,378	6,550,890	669,149	5,024,473	857,268
	City corporation		1,841,388	2,796,106	274,064	4,911,558	330,327	3,757,532	823,699
	General treasury	Dec. 31, 1925	1,022,082	2,330,023	169,056	3,521,161	264,720	2,979,340	277,101
	General administrative funds	Dec. 31, 1925	798,122	337	12,877	811,336	20,260	777,346	13,730
	Sinking fund	Dec. 31, 1925	8,136	101,672	28,730	138,538	3,538		135,000
	Public trust funds	Dec. 31, 1925	13,048		1,540	14,588	5,587	846	8,155
	Private trust fund	Dec. 31, 1925		364,074	61,861	425,935	36,222		389,713
	School district		719,449	1,569	918,314	1,639,332	338,822	1,266,941	33,569
	General treasury	July 31, 1925	719,449	1,569	918,314	1,639,332	338,822	1,266,941	33,569
188	NEW ROCHELLE, N. Y.		3,456,832	6,052,649	770,053	10,279,534	1,040,412	5,128,587	4,110,535
	General treasury	Dec. 31, 1925	3,415,605	5,804,851	754,398	9,974,854	1,023,639	5,055,196	3,896,019
	General administrative funds	Dec. 31, 1925	6,802	52,761	14,274	73,837	10,952	62,885	
	Public trust funds	Dec. 31, 1925	34,425	195,037	1,381	230,843	5,821	10,506	214,516
189	COLUMBUS, GA.		1,440,839	1,187,306	227,840	2,855,985	159,828	1,849,504	846,653
	General treasury	Dec. 31, 1925	1,062,840	498,371	201,159	1,762,370	150,435	1,252,195	359,740
	General administrative funds	Dec. 31, 1925	351,282	277,415	25,157	653,854	8,522	597,309	48,023
	Sinking fund	Dec. 31, 1925	1,717	1,520	846	4,083	871		3,212
	Investment fund	Dec. 31, 1925	25,000	410,000	678	435,678			435,678
190	EVANSTON, ILL.		3,032,735	1,690,980	411,032	5,134,747	432,099	3,708,797	993,851
	City corporation		1,578,237	429,227	80,751	2,088,215	184,798	1,635,281	268,136
	General treasury	Dec. 31, 1925	1,526,725	372,683	71,640	1,971,048	162,225	1,574,330	234,493
	General administrative funds	Dec. 31, 1925	9,792	45,486	5,648	60,926	5,372	48,001	7,553
	Public trust funds	Dec. 31, 1925	41,625	5,452	3,463	50,540	17,201	12,950	20,389
	Investment fund	Dec. 31, 1925	95	5,606		5,701			5,701
	School district		1,443,425	1,261,743	327,896	3,033,064	246,322	2,061,037	725,705
	General treasury	June 30, 1925	1,443,425	1,261,743	327,896	3,033,064	246,322	2,061,037	725,705
	Park district		11,073	10	2,385	13,468	979	12,479	10
	General treasury	Dec. 31, 1925	11,073	10	2,385	13,468	979	12,479	10

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191	PUEBLO, COLO.		2,273,466	1,837,906	543,680	4,655,052	257,889	2,212,685	2,184,478
	City corporation		1,581,407	1,502,801	225,020	3,309,228	186,430	1,480,231	1,642,567
	General treasury	Dec. 31, 1925	700,744	819,678	66,473	1,586,895	32,925	789,009	764,961
	General administrative funds	Dec. 31, 1925	418,106	469,813	2,969	890,888	3,265	408,169	479,454
	Sinking funds	Dec. 31, 1925	446,672	179,592	155,524	781,788	149,467	278,593	353,728
	Public trust funds	Dec. 31, 1925	15,405	28,718	54	44,177	773	4,460	38,944
	Investment fund	Dec. 31, 1925	480	5,000		5,480			5,480
	School district		692,059	335,105	318,660	1,345,824	71,459	732,454	541,911
	General treasury	June 30, 1925	610,517	135,357	281,473	1,027,347	36,461	572,065	418,821
	Sinking funds	June 30, 1925	76,469		37,187	113,656	31,142	55,905	26,609
	Investment funds	June 30, 1925	5,073	199,748		204,821	3,856	104,484	96,481
192	FITCHBURG, MASS.		2,214,672	2,021,666	272,793	4,509,131	269,169	2,161,461	2,078,501
	General treasury	Nov. 30, 1925	2,116,193	1,913,248	239,941	4,269,382	263,268	2,045,134	1,960,980
	General administrative funds	Nov. 30, 1925	72,001	51,088	1,139	124,228	1,003	114,334	8,891
	Sinking funds	Nov. 30, 1925	1,903	37,510	29,828	69,241	2,043		67,198
	Public trust funds	Nov. 30, 1925	24,575	7,952	1,494	34,021	2,273	1,993	29,755
	Private trust funds	Nov. 30, 1925		11,868	391	12,259	582		11,677
193	SAN JOSE, CALIF.		2,478,272	269,025	1,175,149	3,922,446	882,450	2,579,329	460,667
	City corporation		1,403,415	221,803	496,943	2,122,161	487,089	1,267,371	367,701
	General treasury	Nov. 30, 1925	832,442	100,818	491,810	1,425,070	481,039	648,468	295,563
	General administrative funds	Nov. 30, 1925	566,700	50,758	576	618,034	238	617,790	6
	Sinking fund	Nov. 30, 1925		44,925		44,925			44,925
	Public trust fund	Nov. 30, 1925	2,636	5,513	4,280	12,429	5,636	1,113	5,680
	Investment fund	Nov. 30, 1925	1,637	18,164		19,801			19,801
	Private trust funds	Nov. 30, 1925		1,625	277	1,902	176		1,726
	School district		1,074,857	47,222	678,206	1,800,285	395,361	1,311,958	92,966
	General treasury	June 30, 1925	895,768	47,222	657,821	1,600,811	367,735	1,233,076	
	Sinking fund	June 30, 1925	179,089		20,385	199,474	27,626	78,882	92,966
194	WACO, TEX.		1,676,996	1,181,562	804,303	3,662,861	687,017	1,848,305	1,127,539
	General treasury	Sept. 30, 1925	964,892	528,929	196,964	1,690,785	214,319	885,695	590,771
	General administrative funds	Mar. 31, Aug. 31, Dec. 31, 1925.	385,495	566,561	77,627	1,029,683	39,556	857,395	132,732
	Sinking fund	Sept. 30, 1925	323,780	33,655	512,196	869,631	391,160	103,284	375,187
	Public trust fund	Sept. 30, 1925	1,692	43,780	3,753	49,225	21,962	483	26,780
	Investment funds	Mar. 31, Sept. 30, Dec. 31, 1925.	1,137	1,829	3,194	6,160	2,643	1,448	2,069
	Private trust fund	Mar. 31, 1925		6,808	10,569	17,377	17,377		
195	MUSKEGON, MICH.		2,266,259	2,291,800	100,572	4,658,631	177,942	2,343,411	2,137,278
	City corporation		1,297,463	1,984,772	33,744	3,315,979	74,361	1,202,436	2,039,182
	General treasury	Dec. 31, 1925	1,028,131	1,610,940	18,721	2,657,792	58,215	1,054,873	1,544,704
	Sinking fund	Dec. 31, 1925	253,967	53,415	14,928	322,310	16,047	147,563	158,700
	Public trust fund	Dec. 31, 1925	12,650			12,650			12,650
	Investment funds	Dec. 31, 1925	2,715	293,865		296,580			296,580
	Private trust fund	Dec. 31, 1925		26,552	95	26,647	99		26,548
	School district		968,796	307,028	66,828	1,342,652	103,581	1,140,975	98,096
	General treasury	June 30, 1925	775,170	289,413	23,523	1,088,106	33,379	980,815	73,912
	Public trust funds	June 30, 1925	193,626	17,615	43,305	254,546	70,202	160,160	24,184

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
196	BROOKLINE, MASS.		$3,086,461	$2,212,099	$306,250	$5,604,810	$227,671	$3,378,548	$1,998,591
	General treasury	Dec. 31, 1925	3,081,607	2,203,031	300,428	5,585,066	221,348	3,374,446	1,989,272
	General administrative fund	Dec. 31, 1925		4,053		4,053			4,053
	Public trust funds	Dec. 31, 1925	4,854		2,386	7,240	1,608	4,102	1,530
	Investment fund	Dec. 31, 1925		529		529			529
	Private trust fund	Dec. 31, 1925		4,486	3,436	7,922	4,715		3,207
197	SALEM, MASS.		2,138,422	1,785,941	321,476	4,245,839	220,143	2,189,032	1,836,664
	General treasury	Dec. 31, 1925	2,118,156	1,732,316	313,982	4,164,454	214,413	2,125,644	1,824,397
	General administrative funds	Dec. 31, 1925	6,354	42,375	824	49,553	304	46,627	2,622
	Sinking fund	Dec. 31, 1925	236	1,532	42	1,810	23	1,551	236
	Public trust funds	Dec. 31, 1925	12,563	4,182	6,628	23,373	5,403	15,210	2,760
	Investment fund	Dec. 31, 1925	1,113			1,113			1,113
	Private trust fund	Dec. 31, 1925		5,536		5,536			5,536
198	JAMESTOWN, N. Y.		2,723,005	983,040	506,795	4,212,840	297,896	2,899,016	1,015,928
	City corporation		1,776,572	765,085	364,903	2,906,560	261,042	1,876,161	769,357
	General treasury	Feb. 28, 1925	1,770,364	724,113	355,245	2,849,722	244,004	1,875,561	730,157
	Sinking fund	Feb. 28, 1925	213	13,075		13,288	7,338		5,950
	Public trust fund	Feb. 28, 1925	5,995	27,897	9,658	43,550	9,700	600	33,250
	School district		913,219	182,908	141,892	1,238,019	36,854	987,808	213,357
	General treasury	July 31, 1925	912,572	182,908	141,444	1,236,924	36,169	987,398	213,357
	Public trust fund	July 31, 1925	647		448	1,095	685	410	
	County supervisors' fund		33,214	35,047		68,261		35,047	33,214
	General treasury	Feb. 28, 1925	33,214	35,047		68,261		35,047	33,214
199	BUTTE, MONT.		1,212,942	585,945	137,790	1,936,677	190,953	1,132,811	612,913
	City corporation		718,530	565,148	94,465	1,378,143	95,742	681,040	601,361
	General treasury	Apr. 30, 1925	586,089	510,801	73,577	1,170,467	67,744	586,453	516,270
	Sinking funds	Apr. 30, 1925	120,794		19,210	140,004	20,665	88,339	31,000
	Public trust fund	Apr. 30, 1925	11,647	54,347	1,678	67,672	7,333	6,248	54,091
	School district		494,412	20,797	43,325	558,534	95,211	451,771	11,552
	General treasury	June 30, 1925	455,548	20,797	25,848	502,193	58,993	437,908	5,292
	Sinking fund	June 30, 1925	38,864		17,477	56,341	36,218	13,863	6,260

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200	WILLIAMSPORT, PA.		1,309,678	241,804	456,188	2,007,670	488,151	1,245,056	274,463
	City corporation		604,070	152,756	298,891	1,055,717	284,770	653,279	117,668
	General treasury	Jan. 4, 1926	551,176	78,500	197,061	826,737	142,346	585,219	99,172
	General administrative fund	Mar. 31, 1925	48,804		17,445	66,249	25,065	41,184	
	Sinking fund	Jan. 4, 1926	3,877	73,756	77,924	155,557	112,325	24,736	18,496
	Investment fund	Jan. 4, 1926	213	500	6,461	7,174	5,034	2,140	
	School district		705,608	89,048	157,297	951,953	203,381	591,777	156,795
	General treasury	July 6, 1925	702,714	385	78,017	781,116	145,811	560,510	74,795
	Sinking fund	July 6, 1925	2,213	88,663	77,549	168,425	56,470	29,955	82,000
	Public trust fund	July 6, 1925	681		1,731	2,412	1,100	1,312	
201	MUNCIE, IND.		1,372,728	330,212	594,361	2,297,301	623,491	1,447,629	226,181
	City corporation		678,013	330,212	222,219	1,230,444	214,813	809,450	206,181
	General treasury	Dec. 31, 1925	406,172	194,284	65,491	665,947	60,544	586,214	19,189
	General administrative funds	Dec. 31, 1925	192,749	22	25,802	218,573	21,881	195,184	1,508
	Sinking funds	Dec. 31, 1925	61,110	4,675	57,325	123,110	28,812	22,220	72,078
	Public trust funds	Dec. 31, 1925	17,982	6,028	42,824	66,834	53,392	5,832	7,610
	Private trust funds	Dec. 31, 1925		125,203	30,777	155,980	50,184		105,796
	School district		694,715		372,142	1,066,857	408,678	638,179	20,000
	General treasury	July 31, 1925	636,087		342,398	978,485	390,786	567,699	20,000
	Sinking fund	July 31, 1925	58,628		29,744	88,372	17,892	70,480	
202	HAMILTON, OHIO		2,426,778	838,204	1,065,386	4,330,368	925,022	2,251,765	1,153,581
	City corporation		2,126,099	713,161	787,815	3,627,075	908,375	1,755,707	962,993
	General treasury	Dec. 31, 1925	1,530,819	437,690	695,775	2,664,284	741,560	1,487,415	435,309
	General administrative funds	Dec. 31, 1925	33,118	241		33,359	8,268	25,091	
	Sinking funds	Dec. 31, 1925	561,807	267,268	91,076	920,151	158,498	234,169	527,484
	Public trust funds	Dec. 31, 1925	355	7,962	964	9,281	49	9,032	200
	School district		300,679	125,043	277,571	703,293	16,647	496,058	190,588
	General treasury	Aug. 31, 1925	294,286	20,296	276,802	591,384	13,763	451,742	125,879
	General administrative fund	Aug. 31, 1925	6,393			6,393		6,393	
	Sinking fund	Aug. 31, 1925		104,747	769	105,516	2,884	37,923	64,709
203	LORAIN, OHIO		1,825,872	973,759	805,322	3,604,953	319,058	1,953,640	1,332,255
	City corporation		1,324,603	956,759	474,755	2,756,117	290,177	1,237,330	1,228,610
	General treasury	Dec. 31, 1925	928,159	551,931	241,250	1,721,340	142,533	997,556	581,251
	General administrative funds	Dec. 31, 1925	9,336	5,264	7,600	22,200	1,485	20,697	18
	Sinking funds	Dec. 31, 1925	381,704	396,078	168,242	946,024	85,168	213,745	647,111
	Public trust funds	Dec. 31, 1925	5,404		44,000	49,404	44,072	5,332	
	Private trust funds	Dec. 31, 1925		3,486	13,663	17,149	16,919		230
	School district		501,269	17,000	330,567	848,836	28,881	716,310	103,645
	General treasury	Aug. 31, 1925	298,312	17,000	320,998	636,310	10,781	606,884	18,645
	General administrative fund	Aug. 31, 1925	9,932			9,932		9,932	
	Sinking fund	Aug. 31, 1925	193,025		9,569	202,594	18,100	99,494	85,000
204	EVERETT, MASS.		2,245,759	1,704,389	296,240	4,246,388	316,413	2,151,829	1,778,146
	General treasury	Dec. 31, 1925	2,203,500	1,642,277	152,160	3,997,937	313,531	2,149,462	1,534,944
	General administrative fund	Dec. 31, 1925		3,109		3,109			3,109
	Sinking funds	Dec. 31, 1925	14,779	41,689	103,248	159,716		15	159,701
	Public trust funds	Dec. 31, 1925	27,480	1,308	2,384	31,172	2,882	2,352	25,938
	Investment fund	Dec. 31, 1925		389		389			389
	Private trust funds	Dec. 31, 1925		15,617	38,448	54,065			54,065

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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
205	CHICOPEE, MASS.		$2,188,936	$1,571,372	$211,598	$3,971,906	$104,178	$2,424,167	$1,443,561
	General treasury	Nov. 30, 1925	2,186,265	1,522,334	124,819	3,833,418	10,841	2,422,717	1,399,860
	General administrative fund	Nov. 30, 1925	1,450	4,546		5,996		1,450	4,546
	Public trust funds	Nov. 30, 1925	1,221		12,271	13,492	12,297		1,195
	Private trust funds	Nov. 30, 1925		44,492	74,508	119,000	81,040		37,960
206	SPRINGFIELD, MO.		1,081,362	168,617	245,700	1,495,679	183,758	1,145,393	166,528
	City corporation		553,339	13,879	79,685	646,903	65,642	562,165	19,096
	General treasury	June 30, 1925	511,765	13,004	76,213	600,982	63,661	529,579	7,742
	General administrative fund	June 30, 1925	29,365			29,365		29,365	
	Sinking fund	June 30, 1925	12,108		2,895	15,003	1,782	3,221	10,000
	Investment fund	June 30, 1925	101			101			101
	Private trust fund	June 30, 1925		875	577	1,452	199		1,253
	School district		528,023	154,738	166,015	848,776	118,116	583,228	147,432
	General treasury	June 30, 1925	483,624	154,728	64,690	703,042	117,625	583,228	2,189
	Sinking fund	June 30, 1925	44,399	10	101,325	145,734	491		145,243
207	BATTLE CREEK, MICH.		1,744,538	1,794,401	518,477	4,057,416	591,671	1,694,577	1,771,168
	City corporation		830,396	1,786,268	142,062	2,758,726	181,111	849,048	1,728,567
	General treasury	Mar. 20, 1925	828,846	1,562,972	135,618	2,527,436	175,527	790,948	1,560,961
	Sinking fund	Mar. 20, 1925		219,886		219,886	4,038	48,242	167,606
	Public trust funds	Mar. 20, 1925	1,550	3,410	6,444	11,404	1,546	9,858	
	School district		914,142	8,133	376,415	1,298,690	410,560	845,529	42,601
	General treasury	July 15, 1925	912,269	4,491	375,332	1,292,092	410,235	840,958	40,899
	Public trust fund	July 15, 1925	1,873	3,642	1,083	6,598	325	4,571	1,702
208	DURHAM, N. C.		1,425,572	2,358,286	695,119	4,478,977	1,533,041	1,852,509	1,093,427
	General treasury	May 31, 1925	987,537	1,936,976	43,937	2,968,450	802,169	1,498,330	667,951
	General administrative fund	June 30, 1925	245,897	263,810	116,359	626,066	134,968	354,153	136,945
	Sinking funds	May 31, 1925	184,687	7,500	534,664	726,851	592,868	26	133,957
	Investment funds	May 31, 1925	7,451	150,000	159	157,610	3,036		154,574
209	COLUMBIA, S. C.		1,478,561	991,634	453,321	2,923,516	576,411	1,476,166	870,939
	City corporation		999,844	634,002	384,074	2,017,920	452,243	894,738	670,939
	General treasury	Dec. 31, 1925	948,447	622,748	266,914	1,838,109	325,951	880,910	631,248
	Sinking funds	Dec. 31, 1925	42,006	11,148	114,452	167,606	119,986	13,620	34,000

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	Public trust funds	Dec. 31, 1925	9,391	30	2,414	11,835	6,012	208	5,615
	Investment fund	Dec. 31, 1925		76		76			76
	Private trust fund	Dec. 31, 1925			294	294	294		
	School district		478,717	357,632	69,247	905,596	124,168	581,428	200,000
	General treasury	June 30, 1925	415,351	357,632	49,890	822,873	70,165	552,708	200,000
	Sinking fund	June 30, 1925	63,366		19,357	82,723	54,003	28,720	
210	DUBUQUE, IOWA		1,896,965	1,379,956	499,313	3,776,234	666,890	2,284,820	824,524
	City corporation		1,229,102	1,117,280	337,292	2,683,674	348,309	1,623,723	711,642
	General treasury	Mar. 31, 1925	1,113,844	1,036,451	337,141	2,487,436	346,389	1,558,586	582,461
	General administrative fund	Mar. 31, 1925	711		59	770	69	701	
	Sinking fund	Mar. 31, 1925	95,009	71,259		166,268		45,109	121,159
	Public trust funds	Mar. 31, Dec. 31, 1925	19,538	9,570	92	29,200	1,851	19,327	8,022
	School district		667,863	262,676	162,021	1,092,560	318,581	661,097	112,882
	General treasury	June 30, 1925	666,336	183,061	162,021	1,011,418	257,839	661,097	92,482
	Sinking fund	June 30, 1925	1,527	79,615		81,142	60,742		20,400
211	STAMFORD, CONN		2,311,228	6,094,904	130,142	8,536,274	287,061	2,430,438	5,818,775
	City corporation		1,223,624	1,018,873	36,117	2,278,614	7,946	1,112,907	1,157,761
	General treasury	Dec. 15, 1925	1,183,734	942,477	36,117	2,162,328	7,946	1,097,800	1,056,582
	General administrative fund	Dec. 15, 1925	19,668	6,575		26,243		839	25,404
	Sinking fund	Dec. 15, 1925	8,471	67,017		75,488			75,488
	Public trust fund	Dec. 15, 1925	11,751	2,804		14,555		14,268	287
	Town		1,087,604	5,076,031	94,025	6,257,660	279,115	1,317,531	4,661,014
	General treasury	Sept. 30, 1925	1,070,485	3,007,548	89,455	4,167,488	279,032	1,306,400	2,582,056
	General administrative fund	Sept. 30, 1925	4,846	6,676	101	11,623	83	11,131	409
	Sinking fund	Sept. 30, 1925	10,690	19,176	4,469	34,335			34,335
	Public trust funds	Sept. 30, 1925	435	131		566			566
	Investment fund	Sept. 30, 1925	1,148	2,042,500		2,043,648			2,043,648
212	JOLIET, ILL		1,871,924	1,043,961	425,167	3,341,052	283,038	2,082,072	975,942
	City corporation		987,609	358,430	381,123	1,727,162	274,252	920,808	532,102
	General treasury	Dec. 31, 1925	977,056	248,537	365,514	1,591,107	269,457	910,047	411,603
	Public trust funds	May 31, Dec. 31, 1925	5,266	21,993	14,425	41,684	3,473	10,761	27,450
	Investment funds	Dec. 31, 1925	5,287	87,900	1,184	94,371	1,322		93,049
	School district		850,574	685,531	43,039	1,579,144	6,390	1,128,914	443,840
	General treasury	June 30, 1925	850,574	685,531	43,039	1,579,144	6,390	1,128,914	443,840
	Park district		33,741		1,005	34,746	2,396	32,350	
	General treasury	June 30, 1925	33,741		1,005	34,746	2,396	32,350	
213	AURORA, ILL		1,733,842	941,052	519,273	3,194,167	491,470	2,320,657	382,040
	City corporation		1,131,292	876,990	395,492	2,403,774	442,401	1,638,113	323,260
	General treasury	Dec. 31, 1925	1,107,729	784,063	372,299	2,264,091	426,997	1,608,379	228,715
	General administrative fund	Dec. 31, 1925	17,562		5,818	23,380	2,803	20,577	
	Sinking fund	Dec. 31, 1925	1,294	73,660	5,761	80,715	3,829	386	76,500
	Public trust funds	Dec. 31, 1925	2,653	18,168	11,614	32,435	8,772	6,446	17,217
	Investment fund	Dec. 31, 1925	2,054	1,099		3,153		2,325	828
	School district		602,550	64,062	123,781	790,393	49,069	682,544	58,780
	General treasury	June 30, 1925	602,550	64,062	123,781	790,393	49,069	682,544	58,780

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
214	SUPERIOR, WIS.		$1,639,845	$1,079,815	$96,750	$2,816,410	$53,257	$1,645,743	$1,117,410
	General treasury	Dec. 31, 1925	1,306,908	568,405	37,887	1,913,200	24,769	1,396,059	492,372
	General administrative fund	Dec. 31, 1925	116,564			116,564		116,564	
	Sinking fund	Dec. 31, 1925	188,746	212,637	41,933	443,316	4,457	109,722	329,137
	Public trust funds	Dec. 31, 1925	24,346	31,153	16,930	72,429	24,031	23,398	25,000
	Investment funds	Dec. 31, 1925	3,281	267,620		270,901			270,901
215	COUNCIL BLUFFS, IOWA		2,077,230	441,418	381,303	2,899,951	366,153	2,262,911	270,887
	City corporation		1,348,634	299,304	237,970	1,885,908	297,846	1,338,401	249,661
	General treasury	Mar. 31, 1925	1,277,388	177,468	152,852	1,607,708	194,306	1,290,499	122,903
	Sinking fund	Mar. 31, 1925	57,773	22,155	4,459	84,387	16,447	35,940	32,000
	Public trust funds	Mar. 31, 1925	13,473	1,000	66,969	81,442	69,480	11,962	
	Private trust fund	Mar. 31, 1925		98,681	13,690	112,371	17,613		94,758
	School district		728,596	142,114	143,333	1,014,043	68,307	924,510	21,226
	General treasury	June 30, 1925	728,596	142,114	143,333	1,014,043	68,307	924,510	21,226
216	ROCK ISLAND, ILL.		1,358,995	791,732	174,983	2,325,710	373,651	1,429,592	522,467
	City corporation		787,279	698,155	73,271	1,558,705	118,090	1,018,636	421,979
	General treasury	Mar. 31, 1925	777,291	686,106	58,235	1,521,632	101,195	1,010,482	409,955
	Sinking fund	Mar. 31, 1925	100		2,474	2,574	2,574		
	Public trust funds	Mar. 31, 1925	9,888	12,013	11,637	33,538	13,384	8,154	12,000
	Private trust funds	Mar. 31, 1925		36	925	961	937		24
	School district		571,716	93,577	101,712	767,005	255,561	410,956	100,488
	General treasury	June 30, 1925	571,677	93,577	100,800	766,054	254,610	410,956	100,488
	Public trust fund	June 30, 1925	39		912	951	951		
217	TAUNTON, MASS.		2,077,914	1,803,096	227,937	4,108,947	159,139	2,052,858	1,896,950
	General treasury	Nov. 30, 1925	2,041,451	1,719,712	202,817	3,963,980	142,174	2,052,858	1,768,948
	General administrative funds	Nov. 30, 1925		5,405	1,059	6,464	200		6,264
	Sinking funds	Nov. 30, 1925	33,268	38,891	10,867	83,026	3,326		79,700
	Public trust funds	Nov. 30, 1925	2,034	1,099		3,133	5		3,128
	Investment funds	Nov. 30, 1925	1,161	5,106	2,778	9,045	1,822		7,223
	Private trust funds	Nov. 30, 1925		32,883	10,416	43,299	11,612		31,687
218	PORTSMOUTH, OHIO		1,317,990	1,901,942	566,900	3,786,832	353,915	1,958,914	1,474,003
	City corporation		820,012	1,790,870	393,697	3,004,579	293,882	1,385,961	1,324,736
	General treasury	Dec. 31, 1925	620,830	1,598,716	360,883	2,580,429	282,747	1,233,027	1,064,655

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	General administrative funds	Dec. 31, 1925	9,021			9,021		9,021	
	Sinking funds	Dec. 31, 1925	189,439	185,678	31,563	406,680	7,545	139,729	259,406
	Public trust funds	Dec. 31, 1925	84	6,439	551	7,074	2,890	4,184	
	Investment funds	Dec. 31, 1925	638			638			638
	Private trust funds	Dec. 31, 1925		37	700	737	700		37
	School district		497,978	111,072	173,203	782,253	60,033	572,953	149,267
	General treasury	June 30, 1925	488,853	973	156,610	646,436	40,042	493,646	112,748
	General administrative funds	June 30, 1925	5,708			5,708		5,708	
	Sinking funds	June 30, 1925	3,417	110,099	16,593	130,109	19,991	73,599	36,519
219	QUINCY, ILL		1,564,492	529,431	639,577	2,733,500	640,747	1,678,621	414,132
	City corporation		962,024	529,398	335,732	1,827,154	325,618	1,114,937	386,599
	General treasury	Apr. 30, 1925	765,592	381,027	222,666	1,369,285	274,716	869,211	225,358
	General administrative funds	Mar. 27, Apr. 30, May 14, Sept. 30, 1925.	192,272	73,463	4,894	270,629	3,261	235,195	32,173
	Public trust funds	Apr. 30, 1925	1,680	20,269	25,620	47,569	26,970	10,531	10,068
	Investment funds	Apr. 30, Sept. 30, 1925	2,480	50,188	82,171	134,839	20,339		114,500
	Private trust funds	May 14, 1925		4,451	381	4,832	332		4,500
	School district		584,802	33	296,988	881,823	307,975	546,315	27,533
	General treasury	June 30, 1925	584,769	33	296,988	881,790	307,975	546,315	27,500
	Public trust funds	June 30, 1925	33			33			33
	Sanitary district		17,666		6,857	24,523	7,154	17,369	
	General treasury	Mar. 31, 1925	17,666		6,857	24,523	7,154	17,369	
220	NEW BRUNSWICK, N. J		1,807,644	2,809,630	519,758	5,137,032	665,824	2,184,947	2,286,261
	General treasury	Dec. 31, 1925	1,595,975	2,307,798	318,473	4,222,246	608,085	1,384,545	2,229,616
	General administrative funds	June 30, Dec. 31, 1925	185,991	457,789	196,146	839,926	49,533	786,848	3,545
	Sinking funds	Dec. 31, 1925	19,282	35,543	2,521	57,346	4,246		53,100
	Public trust funds	Dec. 31, 1925	6,396	8,500	2,618	17,514	3,960	13,554	
221	AUSTIN, TEX		1,938,371	281,161	590,027	2,809,559	225,055	2,231,937	352,567
	City corporation		1,527,263	267,063	175,594	1,969,920	140,023	1,491,455	338,442
	General treasury	Dec. 31, 1925	326,265	57,958	29,691	413,914	2,094	390,324	21,496
	General administrative funds	Dec. 31, 1925	929,171	186,870	73,745	1,189,786	3,782	949,029	236,975
	Sinking funds	Dec. 31, 1925	271,827	5,000	56,370	333,197	107,306	152,102	73,789
	Investment funds	Dec. 31, 1925			619	619			619
	Private trust funds	Dec. 31, 1925		17,235	15,169	32,404	26,841		5,563
	School district		411,108	14,098	414,433	839,639	85,032	740,482	14,125
	General treasury	Aug. 31, 1925	400,090	14,098	411,750	825,938	83,664	728,149	14,125
	Public trust funds	Aug. 31, 1925	11,018		2,683	13,701	1,368	12,333	
222	OGDEN, UTAH		1,751,816	1,444,377	364,400	3,560,593	352,132	1,888,344	1,320,117
	City corporation		1,043,504	1,350,117	273,712	2,667,333	255,943	1,186,559	1,224,831
	General treasury	Dec. 31, 1925	998,342	1,087,803	264,603	2,350,748	226,835	1,165,911	958,002
	General administrative fund	May 31, 1925	2,107	19,494	1,451	23,052	696	15,343	7,013
	Investment funds	Dec. 31, 1925	43,055	209,484	7,221	259,760	480	5,305	253,975
	Private trust fund	Dec. 31, 1925		33,336	437	33,773	27,932		5,841
	School district		708,312	94,260	90,688	893,260	96,189	701,785	95,286
	General treasury	June 30, 1925	686,865	51,260	47,418	785,543	31,472	701,785	52,286
	Sinking fund	June 30, 1925	21,447	43,000	43,270	107,717	64,717		43,000

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

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	Investment fund	May 31, 1925	943	46,852		47,795			47,795
	School district		357,212	254,925	5,983	618,120	7,704	350,564	259,852
	General treasury	June 30, 1925	311,728	254,925	5,983	572,636	7,704	323,221	241,711
	Sinking fund	June 30, 1925	45,484			45,484		27,343	18,141
227	DANVILLE, ILL		1,155,640	757,932	540,677	2,454,249	314,209	1,375,855	764,185
	City corporation		649,162	581,233	212,702	1,443,097	149,658	736,596	556,843
	General treasury	Apr. 30, 1925	646,536	576,459	212,687	1,435,682	149,658	731,021	555,003
	General administrative funds	Apr. 30, 1925	786	4,774	15	5,575		5,575	
	Investment fund	Apr. 30, 1925	1,840			1,840			1,840
	School district		506,478	176,699	327,975	1,011,152	164,551	639,259	207,342
	General treasury	June 30, 1925	506,478	176,699	327,975	1,011,152	164,551	639,259	207,342
228	HAZLETON, PA		976,576	659,661	338,992	1,975,229	612,913	1,305,169	57,147
	City corporation		330,967	650,514	137,981	1,119,462	457,326	628,136	34,000
	General treasury	Jan. 4, 1926	253,726	635,514	107,869	997,109	417,662	564,447	15,000
	Sinking fund	Jan. 4, 1926	77,241	15,000	30,112	122,353	39,664	63,689	19,000
	School district		645,609	9,147	201,011	855,767	155,587	677,033	23,147
	General treasury	July 6, 1925	645,609	9,147	201,011	855,767	155,587	677,033	23,147
229	AUBURN, N. Y		1,422,082	662,496	147,998	2,232,576	158,708	1,368,646	705,222
	General treasury	June 30, 1925	826,140	567,176	37,287	1,430,603	71,310	765,790	593,503
	General administrative funds	July 31, Oct. 31, Dec. 31, 1925	576,848	78,532	93,551	748,931	61,890	592,320	94,721
	Sinking fund	Dec. 31, 1925	2,188	3,050	8,899	14,137	5,137		9,000
	Public trust funds	June 30, 1925	16,906	9,489	3,862	30,257	13,193	10,536	6,528
	Private trust fund	June 30, 1925		4,249	4,399	8,648	7,178		1,470
230	POUGHKEEPSIE, N. Y		1,914,715	831,085	429,145	3,174,945	274,702	2,063,955	836,288
	General treasury	Dec. 31, 1925	1,894,668	731,847	417,553	3,044,068	264,494	2,056,252	723,322
	General administrative funds	Dec. 31, 1925	2,075	6,566	250	8,891	250		8,641
	Sinking fund	Dec. 31, 1925	3,749	23,302	4,102	31,153	2,598		28,555
	Public trust funds	Dec. 31, 1925	13,219	9,638	7,240	30,097	7,360	7,703	15,034
	Investment funds	Dec. 31, 1925	1,004	59,732		60,736			60,736
231	ORANGE, N. J		1,632,582	5,024,337	181,316	6,838,235	222,991	2,001,665	4,613,579
	General treasury	Dec. 31, 1925	1,587,153	3,815,936	151,201	5,554,290	194,152	1,986,358	3,373,780
	General administrative funds	Dec. 31, 1925	2,333	1,625		3,958		2,333	1,625
	Sinking fund	Dec. 31, 1925	34,620	677,521	5,514	717,655	2,972		714,683
	Public trust fund	Dec. 31, 1925	5,988	8,252	24,601	38,841	25,867	12,974	
	Investment fund	Dec. 31, 1925	2,488	521,003		523,491			523,491
232	PETERSBURG, VA		959,285	506,417	574,000	2,039,702	340,468	1,234,887	464,347
	General treasury	June 30, 1925	845,691	260,203	340,390	1,446,284	35,837	958,186	452,261
	General administrative fund	June 30, 1925	75,046	203,717		278,763		276,701	2,062
	Sinking fund	June 30, 1925	38,548	39,263	225,610	303,421	293,781		9,640
	Private trust fund	June 30, 1925		3,234	8,000	11,234	10,850		384

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

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

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
233	AMSTERDAM, N. Y.		$1,553,608	$1,201,997	$770,535	$3,526,140	$112,893	$2,152,564	$1,260,683
	City corporation		958,465	1,154,698	115,677	2,228,840	65,592	960,316	1,202,932
	General treasury	Dec. 31, 1925	934,968	1,079,278	100,415	2,114,661	46,848	955,362	1,112,451
	General administrative fund	Dec. 31, 1925	3,203	3,477	148	6,828	317		6,511
	Sinking funds	Dec. 31, 1925	5,408	61,752	3,632	70,792	10,118		60,674
	Public trust funds	Dec. 31, 1925	14,886	1,899	9,248	26,033	6,795	4,954	14,284
	Private trust fund	Dec. 31, 1925		8,292	2,234	10,526	1,514		9,012
	School district		594,492	46,674	654,858	1,296,024	47,301	1,191,623	57,100
	General treasury	July 31, 1925	594,037	46,659	652,740	1,293,436	46,771	1,191,623	55,042
	Sinking fund	Dec. 31, 1925	455	15	2,118	2,588	530		2,058
	County supervisors' fund		651	625		1,276		625	651
	General treasury	Oct. 31, 1925	651	625		1,276		625	651
234	WALTHAM, MASS		1,683,740	1,370,742	125,997	3,180,479	94,506	1,983,441	1,102,532
	General treasury	Jan. 31, 1926	1,671,161	1,332,552	116,059	3,119,772	85,517	1,981,050	1,053,205
	General administrative fund	Jan. 31, 1926		3,586		3,586			3,586
	Sinking funds	Jan. 31, 1926	2,571	3,500	928	6,999	3,499		3,500
	Public trust funds	Jan. 31, 1926	8,294	9,822	1,007	19,123	693	2,391	16,039
	Investment fund	Jan. 31, 1926	1,714	7,200	1,278	10,192	1,492		8,700
	Private trust funds	Jan. 31, 1926		14,082	6,725	20,807	3,305		17,502
235	NORRISTOWN, PA		790,116	161,156	497,616	1,448,888	249,319	975,963	223,606
	City corporation		301,164	127,948	52,677	481,789	24,427	269,964	187,398
	General treasury	Dec. 31, 1925	300,832	77,603	7,173	385,608	8,073	259,587	117,948
	Sinking fund	Dec. 31, 1925	290	50,345	45,504	96,139	16,354	10,335	69,450
	Public trust fund	Dec. 31, 1925	42			42		42	
	School district		488,952	33,208	444,939	967,099	224,892	705,999	36,208
	General treasury	July 6, 1925	482,966	1,960	336,139	821,065	87,810	702,007	31,248
	Sinking fund	July 6, 1925	5,720	31,248	108,800	145,768	137,082	3,726	4,960
	Public trust fund	July 6, 1925	266			266		266	
236	LEWISTON, ME		951,354	685,963	103,450	1,740,767	24,478	940,300	775,989
	General treasury	Feb. 28, 1925	937,854	685,949	101,950	1,725,753	24,478	940,300	760,975
	Sinking fund	Feb. 28, 1925			1,500	1,500			1,500
	Investment fund	Feb. 28, 1925	13,500			13,500			13,500
	Private trust fund	Feb. 28, 1925		14		14			14

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237	GREEN BAY, WIS.		1,706,298	684,196	67,299	2,457,793	124,308	1,505,657	827,828
	General treasury	Dec. 31, 1925	1,525,288	666,961	32,771	2,225,020	70,444	1,345,341	809,235
	General administrative fund	Dec. 31, 1925	170,577	9,330	25,314	205,221	43,493	154,275	7,453
	Public trust funds	Dec. 31, 1925	10,233	6,235	1,515	17,983	802	6,041	11,140
	Investment fund	Dec. 31, 1925	200	1,670	7,699	9,569	9,569		
238	SHEBOYGAN, WIS.		1,801,538	558,106	261,650	2,621,294	323,065	1,717,961	580,268
	General treasury	Dec. 31, 1925	1,609,988	518,561	150,998	2,279,547	211,033	1,599,762	468,752
	General administrative fund	Dec. 31, 1925	180,850	3,160	64,553	248,563	59,252	110,437	78,874
	Public trust funds	Dec. 31, 1925	5,326	6,860	12,843	25,029	11,882	7,762	5,385
	Investment fund	Dec. 31, 1925	5,374	20,626		26,000			26,000
	Private trust funds	Dec. 31, 1925		8,899	33,256	42,155	40,898		1,257
239	MOLINE, ILL.		1,355,004	589,377	100,443	2,044,824	229,291	1,147,883	667,650
	City corporation		845,384	316,543	59,099	1,221,026	141,343	713,665	366,018
	General treasury	Mar. 31, 1925	806,042	309,492	48,736	1,164,270	128,098	702,122	334,050
	Sinking fund	Mar. 31, 1925	24,823		1,135	25,958	1,978	5,980	18,000
	Public trust funds	Mar. 31, 1925	14,519	6,367	6,587	27,473	9,095	5,563	12,815
	Private trust funds	Mar. 31, 1925		684	2,641	3,325	2,172		1,153
	School district		509,620	272,834	41,344	823,798	87,948	434,218	301,632
	General treasury	June 30, 1925	509,620	272,834	41,344	823,798	87,948	434,218	301,632
240	OSHKOSH, WIS.		1,681,710	699,821	144,277	2,525,808	302,490	1,545,095	678,223
	General treasury	Dec. 31, 1925	1,666,489	675,391	117,006	2,458,886	288,902	1,535,246	634,738
	Public trust funds	Dec. 31, 1925	15,221	15,804	23,686	54,711	12,438	9,849	32,424
	Private trust funds	Dec. 31, 1925		8,626	3,585	12,211	1,150		11,061
241	ELGIN, ILL.		1,220,721	1,400,445	258,641	2,879,807	953,381	1,451,408	475,018
	City corporation		708,192	477,620	201,901	1,387,713	271,346	888,143	228,224
	General treasury	Dec. 31, 1925	665,799	438,318	159,495	1,263,612	228,834	846,421	188,357
	General administrative fund	Mar. 31, 1925	23,391		601	23,992	5,661	18,331	
	Sinking fund	Dec. 31, 1925	425	20,670	21,711	42,806	22,026	11,780	9,000
	Public trust funds	Dec. 31, 1925	16,305	13,031	8,761	38,097	6,965	11,611	19,521
	Investment fund	Dec. 31, 1925	2,272	3,456	8,996	14,724	7,125		7,599
	Private trust fund	Dec. 31, 1925		2,145	2,337	4,482	735		3,747
	School district		435,465	210,658	23,966	670,089	27,079	416,162	226,848
	General treasury	June 30, 1925	435,465	210,658	23,966	670,089	27,079	416,162	226,848
	Sanitary district		77,064	712,167	32,774	822,005	654,956	147,103	19,946
	General treasury	Apr. 30, 1925	77,064	712,167	32,774	822,005	654,956	147,103	19,946
242	WATERTOWN, N. Y.		1,730,881	1,021,333	386,697	3,138,911	271,311	1,966,499	901,101
	General treasury	June 30, 1925	1,712,331	797,693	274,646	2,784,670	229,605	1,871,311	683,754
	General administrative funds	June 30, Oct. 31, 1925	1,099	10,280	770	12,149	337	6,662	5,150
	Sinking fund	June 30, 1925	5,053	170,960	102,675	278,628	36,473	83,455	158,700
	Public trust funds	June 30, 1925	12,398	42,460	8,606	63,464	4,896	5,071	53,497

[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: 1925—Continued

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

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year [1]	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
243	MUSKOGEE, OKLA.		$1,561,591	$1,387,059	$265,797	$3,214,447	$468,768	$1,361,687	$1,383,992
	City corporation		989,853	751,389	138,536	1,879,778	254,386	864,686	760,706
	General treasury	June 30, 1925	671,146	211,235	23,909	906,290	83,525	698,319	124,446
	General administrative funds	June 30, 1925	2,319	10	4,379	6,708	4,859	1,839	10
	Sinking fund	June 30, 1925	305,257	434,486	72,278	812,021	116,305	163,060	532,656
	Public trust fund	June 30, 1925	11,131		9,378	20,509	19,041	1,468	
	Investment fund	June 30, 1925			1,058	1,058	1,058		
	Private trust funds	June 30, 1925		105,658	27,534	133,192	29,598		103,594
	School district		571,738	635,670	127,261	1,334,669	214,382	497,001	623,286
	General treasury	June 30, 1925	450,479	178,767	5,697	634,943	6,429	435,066	193,448
	Sinking fund	June 30, 1925	121,259	456,903	121,564	699,726	207,953	61,935	429,838
244	LA CROSSE, WIS.		1,544,785	1,491,699	321,643	3,358,127	363,747	1,443,719	1,550,661
	General treasury	Dec. 31, 1925	1,408,159	791,125	65,176	2,264,460	113,069	880,468	1,270,923
	General administrative fund	June 30, 1925	81,754	482,574	4,063	568,391	4,218	553,861	10,312
	Sinking fund	Dec. 31, 1925	39,426	217,000	247,000	503,426	234,000		269,426
	Public trust funds	Dec. 31, 1925	14,909	1,000	3,522	19,431	10,041	9,390	
	Investment fund	Dec. 31, 1925	537		1,882	2,419	2,419		
245	NEWBURGH, N. Y.		1,201,827	1,298,976	96,920	2,597,723	84,278	1,255,627	1,257,818
	General treasury	Dec. 31, 1925	1,041,312	811,807	27,551	1,880,670	27,431	723,666	1,129,573
	General administrative funds	Oct. 31, Dec. 31, 1925	143,277	420,058	11,556	574,891	14,993	528,771	31,127
	Sinking fund	Dec. 31, 1925	8,111	43,346	40,748	92,205	22,094	111	70,000
	Public trust funds	Oct. 31, Dec. 31, 1925	7,237	14,540	5,480	27,257	8,435	3,079	15,743
	Investment funds	Oct. 31, Dec. 31, 1925	1,890	9,225	11,585	22,700	11,325		11,375
246	LYNCHBURG, VA.		1,480,266	542,110	455,340	2,477,716	226,325	1,630,035	621,356
	General treasury	Jan. 31, 1926	1,324,856	142,279	333,608	1,800,743	88,539	1,294,266	417,938
	General administrative funds	June 30, 1925; Jan. 31, 1926	92,120	243,732	4,042	339,894	1,623	335,769	2,502
	Sinking fund	Jan. 31, 1926	55,444	154,534	112,331	322,309	131,489		190,820
	Investment funds	Jan. 31, 1926	7,846	1,565	5,359	14,770	4,674		10,096
247	COLORADO SPRINGS, COLO.		2,146,397	2,938,861	253,109	5,338,367	105,131	4,493,039	740,197
	City corporation		1,401,652	2,664,714	75,482	4,141,848	86,120	3,432,405	623,323
	General treasury	Dec. 31, 1925	1,046,506	1,633,780	70,349	2,750,635	27,707	2,287,946	434,982
	General administrative fund	Dec. 31, 1925	342,660	866,500		1,209,160	23,988	1,138,778	46,394

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Sinking funds	Dec. 31, 1925		136,000	2,423	138,423	29,323		109,100
Public trust funds	Dec. 31, 1925	11,762	1,970	622	14,354	4,318	5,681	4,355
Investment fund	Dec. 31, 1925	724			724			724
Private trust funds	Dec. 31, 1925		26,464	2,088	28,552	784		27,768
School district		744,745	274,147	177,627	1,196,519	19,011	1,060,634	116,874
General treasury	June 30, 1925	651,062	273,242	172,193	1,096,497	10,712	994,116	91,669
Sinking fund	June 30, 1925	93,683	905	5,434	100,022	8,299	66,518	25,205

[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: 1925

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	Grand total	$2,508,924,366	$1,597,490,523	$61,491,072	$4,696,414	$72,791,212	$184,347,377	$17,764,615	$127,263,880	$118,606,532	$66,729,014	$257,743,727
	Group I	1,323,663,955	855,660,140	36,880,106	650,002	38,779,132	83,759,743	7,812,591	54,482,008	84,546,620	33,143,376	127,950,237
	Group II	295,006,763	181,640,911	4,849,204	189,988	11,304,702	19,704,138	1,810,731	24,607,537	10,560,903	10,123,834	30,214,815
	Group III	458,025,482	290,132,558	10,196,305	1,549,037	11,909,249	39,615,036	4,292,351	24,425,794	13,574,918	12,265,362	50,064,872
	Group IV	279,687,795	173,002,312	5,261,310	1,463,268	6,938,386	28,788,474	2,465,661	15,332,975	6,918,508	6,963,878	32,553,023
	Group V	152,540,371	97,054,602	4,304,147	844,119	3,859,743	12,479,986	1,383,281	8,415,566	3,005,583	4,232,564	16,960,780
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y	$464,535,361	$305,605,029	$26,861,072		$14,393,135	$13,940,324	$2,441,563	$28,323,652	$34,351,452	$5,431,998	$33,187,136
2	Chicago, Ill	205,024,118	130,932,953	97,182		8,047,413	28,074,695	1,349,402	5,378,875	13,044,991	7,168,474	10,930,133
	City corporation	112,867,585	51,553,024			7,933,693	27,192,789	1,145,295	1,447,736	10,514,781	2,779,818	10,300,449
	County	15,374,778	10,602,896	97,182		113,720		159,700	21,072	920,261	3,459,947	
	School district	55,571,599	50,657,005						3,507,797	1,038,689	368,108	
	Park district	13,190,468	10,897,473				881,906	44,407	402,270	448,350	516,062	
	Sanitary district	8,019,688	7,222,555							122,910	44,539	629,684
3	Philadelphia, Pa	110,167,284	76,563,248		$62,512	1,554,961	1,020,887	141,977	3,150,912	16,156,830	4,133,143	7,382,814
	City corporation	80,260,809	50,160,488		62,512	1,554,961	1,020,887	141,551	276,530	15,632,365	4,028,701	7,382,814
	School district	29,668,501	26,191,581					426	2,874,382	522,942	79,170	
	Poor district	237,974	211,179							1,523	25,272	
4	Detroit, Mich	108,118,958	58,283,628	902,295		1,281,274	8,399,906	659,274	4,494,308	1,350,295	3,895,851	28,852,127
	City corporation	98,435,558	52,080,722	49,635		234,610	8,399,906	448,501	4,132,791	1,174,992	3,062,274	28,852,127
	County	9,683,400	6,202,906	852,660		1,046,664		210,773	361,517	175,303	833,577	
5	Cleveland, Ohio	66,823,335	45,042,495	285,951		1,383,783	5,325,269	625,587	490,058	2,675,861	2,650,712	8,343,619
	City corporation	38,842,180	20,706,987	285,951		1,315,901	4,159,665	601,741	26,251	1,739,013	1,671,329	8,335,342
	County	6,260,510	4,152,368			67,882	1,165,604	23,846	3,468	263,821	575,244	8,277
	School district	21,149,560	19,637,865						460,339	657,997	393,359	
	Park district	571,085	545,275							15,030	10,780	

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6	St. Louis, Mo	39,606,691	25,666,998			2,766,943	2,860,302	160,868	988,456	2,389,752	1,258,354	3,515,018
	City corporation	28,321,400	15,831,170			2,766,943	2,860,302	126,485	22,885	1,975,240	1,223,357	3,515,018
	School district	11,285,291	9,835,828					34,383	965,571	414,512	34,997	
7	Baltimore, Md	38,368,333	26,681,309	652,956		1,359,924	1,074,607	29,876	1,107,229	2,904,607	502,368	4,055,457
8	Boston, Mass	69,649,744	48,259,855	6,965,676	337,721	480,672	550,632	391,384	782,105	5,213,967	2,423,254	4,244,478
9	Los Angeles, Calif	106,672,005	56,057,559			3,937,870	17,907,084	1,328,979	3,732,809	2,673,939	2,694,357	18,339,408
	City corporation	64,259,193	22,737,767			1,720,886	17,280,629	1,045,738	5,329	1,735,610	1,402,643	18,330,591
	County	25,783,684	20,242,724			2,216,984	626,455	283,169	228,202	931,115	1,246,218	8,817
	School district	16,629,128	13,077,068					72	3,499,278	7,214	45,496	
10	Pittsburgh, Pa	42,720,154	33,759,168		249,769	561,406	776,395	351,475	1,169,017	1,837,243	1,098,013	2,917,668
	City corporation	20,527,261	14,929,427			314,558	776,395	308,339	183,933	854,383	246,680	2,913,546
	County	9,410,591	7,598,855		249,769	246,848		43,134	16,191	507,509	744,163	4,122
	School district	12,782,302	11,230,886					2	968,893	475,351	107,170	
11	San Francisco, Calif	35,515,584	24,034,245			1,874,751	1,726,330	177,184	2,268,840	1,106,171	881,216	3,446,847
12	Buffalo, N. Y	36,462,388	24,773,653	1,114,974		1,137,000	2,103,312	155,022	2,595,747	841,512	1,005,636	2,735,532
	City corporation	32,817,153	21,984,137	1,114,974		1,039,772	1,801,936	140,059	2,520,871	773,694	706,178	2,735,532
	County	3,645,235	2,789,516			97,228	301,376	14,963	74,876	67,818	299,458	

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

13	Milwaukee, Wis	$34,802,851	$23,073,323	$2,984,433		$627,162	$1,810,915	$185,103	$1,799,452	$698,254	$1,458,037	$2,166,172
	City corporation	28,727,673	19,243,960	2,324,658		620,229	1,810,915	160,304	1,034,899	508,771	857,765	2,166,172
	County	6,075,178	3,829,363	659,775		6,933		24,799	764,553	189,483	600,272	
14	Washington, D. C	32,197,196	14,308,682	3,372		3,337,575	503,875	505,533	10,746,655	172,870	1,404,985	1,213,649
15	Newark, N. J	31,052,516	21,065,814	266,903	$47,427	1,036,474	1,081,367	116,136	2,555,404	1,281,169	1,279,410	2,322,412
	City corporation	25,890,935	17,444,937	174,612	47,427	1,024,366	1,007,782	60,362	2,363,137	1,066,319	379,581	2,322,412
	County	5,161,581	3,620,877	92,291		12,108	73,585	55,774	192,267	214,850	899,829	
16	Minneapolis, Minn	26,444,600	18,798,013	139,725		339,428	3,053,931	214,456	1,475,207	571,205	831,174	1,021,461
	City corporation	23,583,786	16,631,559	70,110		325,943	3,043,027	195,568	1,219,948	469,247	606,923	1,021,461
	County	2,860,814	2,166,454	69,615		13,485	10,904	18,888	255,259	101,958	224,251	
17	New Orleans, La	22,799,984	15,055,073		88,094	1,103,988	1,237,278	88,430	838,251	462,305	681,247	3,245,318
	City corporation	20,748,257	13,045,322		88,094	1,103,988	1,237,278	88,430	838,251	429,083	672,493	3,245,318
	Levee district	2,051,727	2,009,751							33,222	8,754	
18	Cincinnati, Ohio	28,208,745	16,680,838	561,467		1,334,926	512,429	342,644	976,859	4,068,336	1,313,686	2,417,560
	City corporation	17,729,051	7,516,147	561,467		1,249,744	389,927	329,799	696,812	3,719,533	848,230	2,417,392
	County	3,919,555	3,258,601			85,182	122,502	12,776	3,851	122,107	314,368	168
	School district	6,560,139	5,906,090					69	276,196	226,696	151,088	

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued											
19	Kansas City, Mo	$20,271,205	$13,841,716			$1,221,124	$421,241	$64,719	$633,796	$1,217,510	$774,999	$2,096,100
	City corporation	10,343,405	5,332,335			1,210,813	421,241	41,174	22,805	864,935	354,002	2,096,100
	County	2,722,619	2,293,930			10,311		22,421	1,068	43,875	351,014	
	School district	7,205,181	6,215,451					1,124	609,923	308,700	69,983	
20	Seattle, Wash	34,632,164	15,174,238			161,199	4,253,170	202,684	1,564,028	216,100	648,549	12,412,196
	City corporation	24,174,929	7,646,317			123,250	4,238,661	189,690	46,151	123,469	266,054	11,541,337
	County	4,080,954	3,618,568			37,949	14,509	12,905	9,095	84,116	303,030	782
	School district	5,144,150	3,571,250						1,493,435		79,465	
	Port of Seattle	1,232,131	338,103					89	15,347	8,515		870,077
21	Indianapolis, Ind	20,408,039	14,381,505		$46,436	204,573	4,313,297	26,875	589,755	223,073	561,923	60,602
	City corporation	11,713,330	6,665,734		25,160	195,613	4,301,729	26,866	21,052	132,893	283,681	60,602
	County	2,519,000	2,235,134		21,276	8,960	11,568	9	14,271	54,783	172,999	
	School district	6,175,709	5,480,637						554,432	35,397	105,243	
22	Rochester, N. Y	23,671,742	15,153,776	$789,835		1,016,676	2,304,842	45,045	1,706,054	515,374	665,573	1,475,167
	City corporation	21,347,500	13,404,179	789,835		753,691	2,304,842	41,880	1,651,598	466,898	459,410	1,475,167
	County	2,324,242	1,749,597			262,385		3,165	54,456	48,476	206,163	
23	Jersey City, N. J	20,517,721	14,107,933	103,469	8,031	922,177	211,793	19,106	1,722,076	1,134,707	504,251	1,784,178
	City corporation	16,018,359	10,325,524	51,092	8,031	921,146	211,781	4,382	1,590,563	1,015,160	106,502	1,784,178
	County	4,499,362	3,782,409	52,377		1,031	12	14,724	131,513	119,547	397,749	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
24	Louisville, Ky	$11,356,033	$6,808,355			$744,188	$805,577	$57,164	$835,936	$304,934	$473,523	$1,326,356
25	Toledo, Ohio	13,993,519	9,560,676	$153,196		429,312	1,306,851	129,124	175,213	616,020	265,500	1,357,627
	City corporation	9,124,506	5,106,371	153,196		429,312	1,306,851	129,124	8,405	431,169	202,451	1,357,627
	School district	4,869,013	4,454,305						166,808	184,851	63,049	

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26	Portland, Oreg	15,321,155	7,921,810			284,172	2,455,192	188,294	1,423,694	456,524	260,236	2,331,233
	City corporation	10,244,463	4,798,246			284,172	2,455,192	187,636	19,562	394,926	228,422	1,876,307
	School district	3,860,238	2,394,045					658	1,404,132	38,175	23,228	
	Port of Portland	1,216,454	729,519							23,423	8,586	454,926
27	Akron, Ohio	9,993,427	6,264,214	43,244		408,437	1,214,423	156,892	100,773	371,465	182,774	1,251,205
	City corporation	6,371,469	2,860,476	43,244		408,437	1,214,423	156,892	13,156	303,958	119,678	1,251,205
	School district	3,621,958	3,403,738						87,617	67,507	63,096	
28	Denver, Colo	16,609,312	10,427,372			443,405	1,474,149	149,717	279,652	676,480	851,670	2,306,867
	City corporation	11,435,763	5,629,517			443,405	1,474,149	110,245	48,308	624,282	798,990	2,306,867
	School district	5,173,549	4,797,855					39,472	231,344	52,198	52,680	
29	Columbus, Ohio	13,309,738	8,253,892	135,218		585,906	1,163,591	95,571	104,933	841,684	285,668	1,843,275
	City corporation	8,385,276	3,641,155	135,218		585,906	1,163,591	95,571	10,788	656,821	252,951	1,843,275
	School district	4,924,462	4,612,737						94,145	184,863	32,717	
30	Providence, R. I	12,925,984	9,627,601		$71,289	75,803	106,703	101,117	262,065	762,492	393,643	1,525,271
31	Oakland, Calif	13,385,313	7,256,944			264,245	2,819,658	116,513	2,405,398	143,065	224,206	155,284
	City corporation	8,486,919	4,769,349			256,988	2,819,658	116,513	15,986	140,877	212,264	155,284
	School district	4,717,685	2,306,886			7,257			2,389,412	2,188	11,942	
	Sanitary district	4,006	4,006									
	Utility district	176,703	176,703									
32	St. Paul, Minn	13,154,813	8,065,639	33,840		529,241	1,538,540	97,454	1,016,157	573,024	287,107	1,013,811
33	Atlanta, Ga	10,388,250	5,349,341		67,482	664,292	1,334,714	278,800	260,943	246,645	256,100	1,929,933
34	Omaha, Nebr	13,307,578	6,969,530			215,498	1,459,081	111,164	115,593	499,929	269,753	3,667,030
	City corporation	5,483,181	3,249,693			177,077	1,272,548	58,091	27,553	393,478	194,593	110,148
	School district	4,009,643	3,719,837			38,421		53,073	88,040	35,112	75,160	
	Public utilities district	3,814,754					186,533			71,339		3,556,882
35	Birmingham, Ala	7,159,949	2,829,447			1,024,048	1,538,827	360,311	853,261	150,059	227,285	176,711
36	San Antonio, Tex	5,877,807	4,847,269			76,088	35,924	34,284	578,997	147,827	116,612	40,806
	City corporation	3,712,026	3,273,944			76,088	35,924	34,284	19,257	129,339	102,384	40,806
	School district	2,165,781	1,573,325						559,740	18,488	14,228	
37	Worcester, Mass	11,550,306	7,847,849	1,235,269	128,217	47,237	187,022	19,923	266,719	223,670	709,106	885,294
38	Dallas, Tex	8,440,510	5,177,308			30,283	545,705	68,880	545,623	243,421	512,218	1,317,072
39	Richmond, Va	9,256,983	4,844,157	90,610	91,426	710,173	105,788	76,890	305,173	623,749	104,384	2,304,633
40	Syracuse, N. Y	10,693,879	6,801,732	341,793		344,597	1,312,850	15,673	686,926	169,417	200,783	820,108
	City corporation	10,569,266	6,677,119	341,793		344,597	1,312,850	15,673	686,926	169,417	200,783	820,108
	County supervisors' fund	124,613	124,613									
41	New Haven, Conn	7,566,576	6,436,388	98,419	104,376	60,014	89,164	82,031	231,757	220,368	236,028	8,031
42	Memphis, Tenn	7,571,406	4,828,314			323,751	355,905	101,765	575,287	123,787	260,269	1,002,328

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.											
43	Dayton, Ohio	$7,509,821	$5,365,717	$57,927		$348,586	$378,269	$134,827	$95,380	$297,141	$243,154	$588,820
	City corporation	4,907,728	2,961,560	57,927		348,586	378,269	134,827	4,554	212,859	220,326	588,820
	School district	2,602,093	2,404,157						90,826	84,282	22,828	
44	Norfolk, Va	7,121,905	4,418,240	11,458	$17,568	695,761	68,397	75,908	243,042	232,584	109,020	1,249,927
45	Houston, Tex	8,035,744	6,121,508			79,952	38,141	82,353	501,369	327,155	218,364	666,902
	City corporation	5,349,174	4,032,121			79,952	38,141	82,353	2,047	279,519	168,139	666,902
	School district	2,686,570	2,089,387						499,322	47,636	50,225	
46	Bridgeport, Conn	6,882,346	6,277,635	15,611	63,220	24,023	64,106	37,514	147,306	57,282	195,649	
47	Youngstown, Ohio	8,441,007	6,053,574	24,520		277,385	806,307	119,713	76,645	270,788	209,385	602,690
	City corporation	4,501,968	2,284,310	24,520		277,385	806,307	119,713	3,045	195,609	188,389	602,690
	School district	3,676,236	3,514,371						73,600	72,225	16,040	
	Park district	262,803	254,893							2,954	4,956	
48	Hartford, Conn	9,381,569	5,945,990	1,338,572	129,114	19,611	272,321	86,038	143,524	180,435	331,869	934,095
	City corporation	6,965,772	4,123,410	897,101	129,114	19,611	272,321	86,038	36,008	154,381	313,693	934,095
	School district	2,415,797	1,822,580	441,471					107,516	26,054	18,176	
49	Fort Worth, Tex	4,823,724	3,360,927			14,004		51,789	423,326	122,359	186,950	664,369
50	Grand Rapids, Mich	8,364,634	5,086,716			74,747	1,302,336	107,663	642,596	104,090	331,495	714,991
	City corporation	4,927,208	2,372,687			74,747	1,302,336	107,663	17,021	70,644	267,119	714,991
	School district	3,437,426	2,714,029						625,575	33,446	64,376	
51	Springfield, Mass	10,153,656	7,486,312	1,008,039	78,830	39,870	256,514	44,334	146,744	63,923	340,602	688,488
52	Scranton, Pa	4,824,179	3,854,022		136,651	70,730	171,876	27,835	316,881	73,608	171,386	1,190
	City corporation	2,462,766	1,986,358		36,651	70,730	171,876	27,835		53,074	115,052	1,190
	School district	2,361,413	1,867,664		100,000				316,881	20,534	56,334	

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53	Paterson, N. J.	6,185,722	4,414,875	39,288	12,688	344,782	160,309	12,176	626,472	384,031	191,101	
54	Des Moines, Iowa	9,087,012	5,619,355			62,527	2,164,181	90,311	108,971	120,146	149,882	771,639
	City corporation	5,981,498	2,710,606			62,527	2,164,181	90,311	7,195	95,756	79,283	771,639
	School district	3,105,514	2,908,749						101,776	24,390	70,599	
55	Nashville, Tenn.	4,560,163	2,711,431			48,596	222,516	116,925	552,649	212,326	136,813	558,907
56	Trenton, N. J.	6,232,165	4,125,202	26,703	31,149	160,302	289,507	13,158	517,400	292,064	179,012	597,668
57	Salt Lake City, Utah	5,976,931	3,584,828			142,650	688,104	53,460	809,413	81,268	151,880	465,328
	City corporation	3,655,191	2,117,703			142,650	688,104	53,460		48,642	139,304	465,328
	School district	2,321,740	1,467,125						809,413	32,626	12,576	
58	Fall River, Mass.	6,580,243	4,371,337	1,203,194	68,707	22,881	19,269	26,942	128,426	123,330	192,503	423,654
59	Camden, N. J.	5,136,659	2,821,934	26,893	16,827	383,734	409,907	15,845	437,698	357,704	94,977	571,140
60	Flint, Mich.	6,167,633	4,015,174			26,412	635,246	48,116	382,712	106,973	306,435	646,565
	City corporation	3,773,039	2,110,174			26,412	635,246	48,116	7,005	46,275	253,246	646,565
	School district	2,394,594	1,905,000						375,707	60,698	53,189	
61	Wilmington, Del.	3,978,321	2,219,424	311		91,624	184,418	56,129	804,928	147,354	40,391	433,742
62	New Bedford, Mass.	7,188,893	4,803,045	1,128,553	65,017	29,481	112,163	28,736	153,355	117,199	236,660	514,684
63	Cambridge, Mass.	6,783,782	4,718,774	822,826	62,564	38,445	23,843	19,756	132,873	163,385	259,005	542,311
64	Erie, Pa.	4,969,466	3,250,612		167,337	42,121	413,081	11,736	329,901	71,314	73,410	609,954
	City corporation	2,707,278	1,463,967		64,625	42,121	413,081	11,698	15	52,091	49,726	609,954
	School district	2,262,188	1,786,645		102,712			38	329,886	19,223	23,684	
65	Tulsa, Okla.	7,037,503	3,643,425			136,743	2,358,862	70,268	101,284	188,539	67,164	471,218
	City corporation	4,876,688	1,666,908			136,743	2,358,862	70,268		135,200	37,489	471,218
	School district	2,160,815	1,976,517						101,284	53,339	29,675	
66	Albany, N. Y.	6,485,057	4,311,782	340,963		119,110	518,733	17,777	378,910	63,641	34,589	699,552
	City corporation	6,271,511	4,098,236	340,963		119,110	518,733	17,777	378,910	63,641	34,589	699,552
	County supervisors' fund	213,546	213,546									
67	Kansas City, Kans.	6,693,427	3,537,922			114,062	739,730	22,620	42,978	138,162	47,643	2,050,310
	City corporation	4,541,397	1,475,138			114,062	739,730	22,620		117,991	21,546	2,050,310
	School district	2,002,846	1,917,928						41,196	17,625	26,097	
	Drainage district	149,184	144,856						1,782	2,546		
68	Yonkers, N. Y.	8,406,941	5,975,214	325,318		193,857	447,946	14,044	629,339	109,310	47,294	664,619
69	Reading, Pa.	3,509,202	2,452,390		59,697	67,415	67,879	14,844	215,287	98,091	78,873	454,726
	City corporation	2,078,914	1,385,045		29	67,415	67,879	14,809		25,560	63,451	454,726
	School district	1,430,288	1,067,345		59,668			35	215,287	72,531	15,422	
70	Duluth, Minn.	6,915,904	4,049,694	37,875		59,276	1,011,365	67,692	268,431	112,573	40,859	1,268,139
	City corporation	4,463,770	1,934,256	13,112		59,276	1,011,365	67,692	3,078	76,407	30,445	1,268,139
	School district	2,452,134	2,115,438	24,763					265,353	36,166	10,414	

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

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City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.											
71	Lowell, Mass	$5,723,052	$3,859,130	$836,695	$51,065	$21,378	$51,269	$30,003	$129,634	$29,491	$276,864	$437,523
72	Spokane, Wash	4,989,314	2,868,540			25,241	275,248	51,405	841,923	111,839	209,991	605,127
	City corporation	2,762,114	1,565,329			25,241	275,248	51,189	7,458	81,147	151,375	605,127
	School district	2,227,200	1,303,211					216	834,465	30,692	58,616	
73	Elizabeth, N. J	4,520,966	2,880,847	13,581	14,694	159,141	550,824	9,937	421,532	379,971	85,697	4,742
74	Canton, Ohio	4,856,634	3,345,457	28,724		199,695	291,696	168,653	45,521	240,599	110,644	425,645
	City corporation	2,806,760	1,413,217	28,724		199,695	291,696	168,653	3,179	203,138	72,813	425,645
	School district	2,049,874	1,932,240						42,342	37,461	37,831	
75	San Diego, Calif	8,104,401	3,471,942			121,222	2,028,427	77,518	897,965	145,627	199,009	1,162,691
	City corporation	6,165,019	2,459,699			119,589	2,028,427	77,518	8,310	145,627	163,158	1,162,691
	School district	1,939,382	1,012,243			1,633			889,655		35,851	
76	Oklahoma City, Okla	5,849,956	3,279,142			168,696	1,491,390	42,600	97,934	177,845	140,872	451,477
	City corporation	3,718,738	1,308,148			168,696	1,491,390	42,600		148,940	107,487	451,477
	School district	2,131,218	1,970,994						97,934	28,905	33,385	
77	Tacoma, Wash	6,492,118	2,236,919			46,571	355,103	98,798	771,281	229,914	162,203	2,591,329
	City corporation	4,708,975	1,336,702			46,348	355,103	98,798	6,664	223,885	50,146	2,591,329
	School district	1,633,444	811,762						764,617	6,029	51,036	
	Park district	149,699	88,455			223					61,021	
78	Lynn, Mass	5,260,388	3,726,350	517,523	60,649	20,763	85,735	32,546	59,969	80,219	157,124	519,510
79	Waterbury, Conn	5,336,653	4,665,824	19,959	50,470	22,552	58,031	37,211	75,393	53,524	35,856	317,833
	City corporation	5,293,542	4,623,785	19,959	50,470	22,552	58,031	37,211	75,393	53,350	34,958	317,833
	School district	43,111	42,039							174	898	

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80	Utica, N. Y.	4,600,660	3,123,715	240,183		105,867	642,169	4,945	382,106	57,571	34,640	9,464
	City corporation	4,600,660	3,123,715	240,183		105,867	642,169	4,945	382,106	57,571	34,640	9,464
	County supervisors' fund											
81	El Paso, Tex.	2,995,193	1,959,795			28,746	110,154	28,659	320,596	56,983	69,232	421,028

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

82	Somerville, Mass.	$3,542,433	$2,524,723	$348,776	$61,592	$21,322	$88,128	$18,973	$57,865	$11,511	$115,509	$294,034
83	Fort Wayne, Ind.	5,212,380	2,879,268		49,087	23,787	891,126	16,648	148,317	39,785	59,217	1,105,145
	City corporation	3,305,526	1,171,311		33,137	23,787	891,126	16,648	4,790	26,409	33,173	1,105,145
	School district	1,906,854	1,707,957		15,950				143,527	13,376	26,044	
84	Jacksonville, Fla.	5,523,423	2,469,139		2,227	134,374	191,865	115,205	75,723	119,969	87,337	2,327,584
	City corporation	4,681,259	1,692,459			132,708	191,865	115,205	24,109	112,375	84,954	2,327,584
	School district	842,164	776,680		2,227	1,666			51,614	7,594	2,383	
85	Knoxville, Tenn.	3,064,177	1,836,419		3,269	77,906	91,967	49,887	324,939	46,268	112,045	521,477
86	Evansville, Ind.	3,611,696	2,418,676		9,267	45,015	404,580	5,064	142,253	48,790	58,448	479,603
	City corporation	2,345,347	1,338,751		6,178	45,015	404,580	4,369	4,717	40,447	21,687	479,603
	School district	1,266,349	1,079,925		3,089			695	137,536	8,343	36,761	
87	Lawrence, Mass.	4,579,206	2,995,242	1,001,040	50,369	13,880	26,847	22,240	84,024	20,757	67,662	297,145
88	Savannah, Ga.	2,406,952	1,474,324			279,209	121,360	49,725	74,380	28,021	79,363	300,570
	City corporation	2,102,058	1,270,794			279,209	121,360	49,725		28,021	52,379	300,570
	School district	304,894	203,530						74,380		26,984	
89	Schenectady, N. Y.	5,556,659	3,980,630	272,296		261,907	196,642	16,876	453,344	33,255	90,298	251,411
90	Allentown, Pa.	2,564,235	1,751,452		111,014	69,090	110,591	6,524	167,204	55,827	25,366	267,167
	City corporation	1,359,216	857,469		19,160	69,090	110,591	6,522		19,793	9,424	267,167
	School district	1,205,019	893,983		91,854			2	167,204	36,034	15,942	
91	Wichita, Kans.	3,829,502	2,664,949			82,789	750,133	89,952	31,742	66,570	130,465	12,902
	City corporation	2,020,719	960,500			82,789	750,133	42,656	1,159	55,546	115,034	12,902
	School district	1,808,783	1,704,449					47,296	30,583	11,024	15,431	
92	Bayonne, N. J.	5,209,065	3,604,026	6,496	2,381	68,554	29,020	3,657	527,863	148,302	34,821	783,945
93	Long Beach, Calif.	11,165,087	3,720,539			147,442	2,150,634	86,843	969,220	1,635,685	51,243	2,403,481
	City corporation	8,519,042	2,128,608			146,750	2,150,634	86,843		1,552,333	50,393	2,403,481
	School district	2,646,045	1,591,931			692			969,220	83,352	850	
94	Tampa, Fla.	2,876,084	1,779,126		3,042	208,787	62,643	81,848	40,229	92,897	208,230	399,282
	City corporation	2,242,609	1,203,813			208,787	62,643	81,848	2,279	76,538	207,419	399,282
	School district	633,475	575,313		3,042				37,950	16,359	811	

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 to 100,000—Continued											
95	Harrisburg, Pa	$3,389,801	$2,422,717		$30,354	$65,001	$198,737	$14,380	$184,680	$155,998	$47,453	$270,481
	City corporation	1,760,690	1,049,384			65,001	198,737	14,305	5,550	141,497	15,735	270,481
	School district	1,629,111	1,373,333		30,354			75	179,130	14,501	31,718	
96	Manchester, N. H	3,304,382	2,544,594	$204,470	88,114	141,491	2,083	29,744		37,737	23,354	232,795
97	Peoria, Ill	3,015,536	2,231,830			67,223	445,744	32,012	111,340	35,984	86,225	5,178
	City corporation	1,645,523	1,021,206			67,223	445,744	32,012	16,092	19,372	38,696	5,178
	School district	1,187,130	1,045,547						95,248	15,944	30,391	
	Pleasure driveway and park district	182,883	165,077							668	17,138	
98	South Bend, Ind	5,219,349	2,910,482		15,464	14,841	1,466,227	7,892	157,994	49,854	83,826	512,769
	City corporation	3,353,340	1,242,999		7,692	14,841	1,466,227	7,892	6,063	40,437	54,420	512,769
	School district	1,866,009	1,667,483		7,772				151,931	9,417	29,406	
99	Hamtramck, Mich	2,901,950	1,973,435			13,485	281,999	67,583	244,364	29,545	21,404	270,135
	City corporation	1,863,274	1,195,174			13,485	281,999	55,936	3,934	22,201	20,410	270,135
	School district	1,038,676	778,261					11,647	240,430	7,344	994	
100	St. Joseph, Mo	2,907,712	1,908,477			177,607	466,186	24,736	144,368	140,309	41,448	4,581
	City corporation	1,821,309	972,261			177,607	466,186	24,736	13,330	128,712	33,896	4,581
	School district	1,086,403	936,216						131,038	11,597	7,552	
101	Wilkes-Barre, Pa	3,020,643	2,349,101		187,000	73,492	113,911	32,037	191,913	16,997	52,257	3,935
	City corporation	1,471,487	1,116,090		60,000	73,492	113,911	32,037	25,500	8,933	37,589	3,935
	School district	1,549,156	1,233,011		127,000				166,413	8,064	14,668	
102	Gary, Ind	3,821,732	2,606,318			40,134	913,443	17,643	112,577	15,176	88,119	28,322
	City corporation	2,311,167	1,215,463			40,134	913,443	17,643	4,371	12,704	79,087	28,322
	School district	1,510,565	1,390,855						108,206	2,472	9,032	

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103	Rockford, Ill	3,388,019	2,328,881			88,247	423,099	21,714	108,202	23,498	116,832	277,546
	City corporation	1,907,988	1,015,225			88,247	423,099	21,714	4,334	21,951	55,872	277,546
	School district	1,357,640	1,198,601						101,865		57,174	
	Park district	122,391	115,055						2,003	1,547	3,786	
104	Sioux City, Iowa	4,128,468	2,892,773			48,445	655,209	23,205	55,108	84,442	52,539	316,747
	City corporation	2,363,533	1,193,263			48,445	655,209	23,205	3,168	81,969	41,527	316,747
	School district	1,764,935	1,699,510						51,940	2,473	11,012	
105	Portland, Me	3,883,743	2,719,225	58,267	63,987	53,376	88,183	2,878	238,639	115,147	109,326	434,715
	City corporation	3,387,380	2,661,943	58,267	63,987	53,376	88,183	2,878	238,639	69,402	109,326	41,379
	Bridge district	28,633	25,426							3,207		
	Water district	432,498								39,162		393,336
	Pier site district	35,232	31,856							3,376		
106	Little Rock, Ark	2,053,031	979,687		16,134	218,485	487,360	65,586	142,463	48,052	82,222	13,042
	City corporation	813,664	369,081		16,134	218,290	1,692	65,586	11,125	41,085	77,629	13,042
	School district	753,264	610,606						131,338	6,727	4,593	
	Sewer and street improvement district	486,103				195	485,668			240		
107	Charleston, S. C	3,566,349	1,584,856		6,495	156,278	298,911	55,113	155,696	100,427	17,122	1,191,451
	City corporation	3,081,784	1,256,270			154,206	298,911	55,113	15,749	95,720	14,364	1,191,451
	School district	484,565	328,586		6,495	2,072			139,947	4,707	2,758	
108	Sacramento, Calif	5,621,485	2,648,467			105,788	1,139,662	37,722	992,973	46,820	245,537	404,516
	City corporation	3,600,519	1,628,206			105,442	1,139,662	36,608	5,000	45,078	236,007	404,516
	School district	1,973,748	974,785			346		1,114	987,973		9,530	
	Utility district	47,218	45,476							1,742		
109	Troy, N. Y	3,581,835	2,417,766	141,667		121,289	264,954	7,160	214,759	25,143	22,436	366,661
	City corporation	3,258,422	2,144,178	141,667		121,289	264,954	7,160	166,889	24,607	21,017	366,661
	Lansingburg school district	178,929	129,104						47,870	536	1,419	
	County supervisors' fund	144,484	144,484									
110	Binghamton, N. Y	4,053,494	2,698,558	178,318		85,359	242,668	20,645	364,534	50,177	185,009	228,226
111	Saginaw, Mich	3,217,671	2,210,824			7,275	271,985	15,502	286,060	128,234	59,658	238,133
	City corporation	1,785,875	1,118,203			7,275	271,985	15,502		101,970	32,807	238,133
	School district	1,431,796	1,092,621						286,060	26,264	26,851	
112	Johnstown, Pa	2,853,479	2,050,967		138,167	76,730	190,341	88,010	186,509	103,581	18,110	1,064
	City corporation	1,548,082	1,036,316		70,893	76,730	190,341	88,010	325	76,598	7,805	1,064
	School district	1,305,397	1,014,651		67,274				186,184	26,983	10,305	
113	East St. Louis, Ill	2,493,332	1,533,066			131,393	653,197	21,978	68,171	6,177	79,350	
	City corporation	1,411,308	542,501			131,393	650,239	21,978	4,763	4,568	55,866	
	School district	948,958	878,975						63,408		6,575	
	Park district	133,066	111,590				2,958			1,609	16,909	

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
114	Terre Haute, Ind	$2,800,194	$2,237,179		$12,035	$20,676	$209,862	$6,464	$148,992	$33,567	$91,306	$40,093
	City corporation	1,330,341	960,892		3,875	20,676	209,862	6,484	29,170	18,993	40,296	40,093
	School district	1,469,853	1,276,287		8,160				119,822	14,574	51,010	
115	Pawtucket, R. I	2,978,371	2,114,501		14,355	17,150	62,433	14,909	66,759	104,453	67,595	516,216
116	Highland Park, Mich	4,529,406	3,143,504			19,431	224,959	44,960	162,072	164,071	356,006	414,403
	City corporation	2,857,085	1,736,488			19,431	224,959	44,960	7,394	95,356	314,094	414,403
	School district	1,672,321	1,407,016						154,678	68,715	41,912	
117	Lansing, Mich	5,471,834	2,607,732			9,144	281,885	27,473	217,986	52,324	136,226	2,139,064
	City corporation	3,834,059	1,229,918			9,144	281,885	18,519	4,343	49,861	101,325	2,139,064
	School district	1,637,775	1,377,814					8,954	213,643	2,463	34,901	
118	Passaic, N. J	3,161,610	2,357,035	$9,607	3,109	99,272	211,955	14,783	310,590	130,010	25,174	75
119	Springfield, Ohio	2,501,459	1,707,785	12,370		93,054	185,829	34,691	30,965	80,680	141,487	214,598
	City corporation	1,364,372	656,466	12,370		93,054	185,829	34,691	3,162	72,439	91,763	214,598
	School district	1,137,087	1,051,319						27,803	8,241	49,724	
120	Chester, Pa	1,726,719	1,292,603		51,275	34,343	123,848	17,940	113,349	43,193	48,118	2,050
	City corporation	764,783	558,513			34,343	123,848	17,940		25,852	2,237	2,050
	School district	961,936	734,090		51,275				113,349	17,341	45,881	
121	Hoboken, N. J	4,963,583	3,586,090	15,728	1,000	149,272	342,752	5,066	391,849	130,236	16,244	325,346
122	Racine, Wis	2,627,365	1,664,106	205,551		57,305	206,807	15,382	59,319	36,474	55,324	327,097
123	Winston-Salem, N. C	2,619,906	1,302,939	1,222	7,652	71,759	449,069	53,811	284,182	72,056	100,971	276,245
124	New Britain, Conn	2,665,494	2,015,771	19,494	52,378	13,138	55,524	26,956	73,374	54,250	100,484	254,125
125	Chattanooga, Tenn	2,043,270	1,386,399			1,416	122,516	64,394	287,193	18,487	130,277	32,588
126	Altoona, Pa	2,175,926	1,213,923		75,427	77,621	386,007	21,149	140,913	33,684	60,369	166,833
	City corporation	1,188,788	490,716			77,621	386,007	21,147		26,870	19,594	166,833
	School district	987,138	723,207		75,427			2	140,913	6,814	40,775	

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127	Mobile, Ala	1,749,580	982,245		5,019	186,952	81,835	29,390	86,679	51,090	15,443	310,927
	City corporation	1,214,171	540,984			186,952	81,835	29,390		50,506	13,577	310,927
	School district	535,409	441,261		5,019				86,679	584	1,866	
128	Berkeley, Calif	3,204,643	2,036,345			54,332	117,393	15,084	685,567	68,540	225,072	2,310
	City corporation	1,699,837	1,233,085			51,337	117,393	15,084	2,313	66,140	212,175	2,310
	School district	1,458,994	757,448			2,995			683,254	2,400	12,897	
	Utility district	45,812	45,812									
129	Brockton, Mass	3,563,496	2,487,666	369,660	40,295	19,314	54,689	16,148	36,952	33,325	242,291	263,156
130	Springfield, Ill	2,970,712	1,591,980			38,057	395,825	42,551	71,529	26,016	63,980	740,774
	City corporation	1,891,340	626,764			38,032	395,825	42,431	5,871	24,091	17,552	740,774
	School district	956,746	862,573						65,658	1,432	27,083	
	Pleasure driveway and park district	122,626	102,643			25		120		493	19,345	
131	Bethlehem, Pa	2,326,367	1,439,993		126,980	35,375	150,694	30,278	129,556	40,788	42,518	330,185
	City corporation	1,301,426	671,671		46,980	35,375	150,694	30,278	811	19,853	15,579	330,185
	School district	1,024,941	768,322		80,000				128,745	20,935	26,939	
132	Huntington, W. Va	3,014,795	1,775,975		14,850	33,629	1,077,239	41,054	3,175	35,008	14,975	18,890
	City corporation	1,829,986	608,277		14,850	33,629	1,077,239	41,054	1,862	27,622	6,563	18,890
	School district	1,184,809	1,167,698						1,313	7,386	8,412	
133	Cicero, Ill	2,399,048	1,378,230			160,526	550,701	1,114	70,499	28,693	12,778	196,507
	City corporation	1,407,192	496,448			160,526	550,701	1,114		626	1,270	196,507
	School district	968,624	865,453						70,499	21,682	10,990	
	Park district	23,232	16,329							6,385	518	
134	Quincy, Mass	3,914,421	2,767,688	306,206	39,577	13,311	113,897	10,225	62,044	34,483	202,798	364,192
135	Lincoln, Nebr	3,561,828	2,124,609		12,785	34,466	534,189	23,437	133,802	24,882	68,417	605,241
	City corporation	2,013,851	685,868		12,785	24,366	515,680	6,824	87,432	20,873	54,782	605,241
	School district	1,434,176	1,343,534			10,100		16,613	46,370	4,009	13,550	
	Sanitary district	113,801	95,207				18,509				85	
136	Holyoke, Mass	4,987,304	2,598,598	626,149	32,701	11,793	14,355	17,642	63,649	67,304	85,895	1,469,218
137	East Orange, N. J	3,226,586	2,129,495	11,894	9,181	126,266	195,566	1,628	264,667	148,923	51,524	287,442
138	Portsmouth, Va	1,656,809	871,145	3,329	4,097	151,101		18,957	81,318	121,087	25,209	380,566
139	Covington, Ky	1,621,726	1,078,452			104,073		11,934	80,770	2,751	14,084	329,662
	City corporation	1,172,231	712,689			104,073		11,934	2,046	1,759	10,068	329,662
	School district	449,495	365,763						78,724	992	4,016	
140	Macon, Ga	1,891,313	1,001,023			156,409	106,246	48,038	77,860	63,171	117,013	321,553
	City corporation	1,479,037	695,016			156,409	106,246	31,128		58,960	109,725	321,553
	School district	412,276	306,007					16,910	77,860	4,211	7,288	
141	Roanoke, Va	1,885,100	1,237,863	7,517	10,661	210,400	40,721	87,377	83,428	110,509	47,473	49,151

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued											
142	Jackson, Mich.	$2,319,135	$1,374,286			$7,966	$300,415	$16,836	$183,667	$47,181	$188,187	$200,597
	City corporation	1,515,658	779,291			7,966	300,415	16,836	2,120	35,914	172,519	200,597
	School district	803,477	594,995						181,547	11,267	15,668	
143	Shreveport, La.	3,004,395	1,697,987		$10,429	159,591	406,320	68,999	172,961	87,595	94,491	306,022
	City corporation	2,190,445	1,113,701			159,591	406,320	66,184	3,034	46,493	89,100	306,022
	School district	813,950	584,286		10,429			2,815	169,927	41,102	5,391	
144	Fresno, Calif.	2,431,231	1,453,377			108,186	55,550	49,926	699,854	17,010	41,881	5,447
	City corporation	1,024,162	758,180			107,506	55,550	49,926		17,010	30,543	5,447
	School district	1,407,069	695,197			680			699,854		11,338	
145	Niagara Falls, N. Y.	3,825,663	2,439,297	$186,406		170,267	340,652	17,545	248,057	93,156	39,830	290,453
146	Lakewood, Ohio	3,143,727	2,216,785	13,206		112,624	361,541	54,447	29,082	109,679	28,696	217,667
	City corporation	1,691,071	836,416	13,206		112,624	361,541	54,447	3,921	82,767	8,482	217,667
	School district	1,452,656	1,380,369						25,161	26,912	20,214	
147	Lancaster, Pa.	1,374,108	835,990		15,652	23,156	48,445	2,788	96,152	28,655	28,414	294,856
	City corporation	771,682	378,062			23,156	48,445	2,788		8,127	16,248	294,856
	School district	602,426	457,928		15,652				96,152	20,528	12,166	
148	Wheeling, W. Va.	2,539,731	2,033,076		10,957	50,697	97,173	28,950	10,498	62,658	31,003	214,719
	City corporation	1,314,390	846,401		10,957	50,697	97,173	28,950	5,687	54,769	5,037	214,719
	School district	1,225,341	1,186,675						4,811	7,889	25,966	
149	Pasadena, Calif.	8,003,125	3,306,037			76,710	998,471	72,033	693,257	55,976	316,039	2,484,602
	City corporation	5,736,319	1,750,318			75,476	998,471	72,033	5,253	54,412	295,754	2,484,602
	School district	2,266,806	1,555,719			1,234			688,004	1,564	20,285	

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150	Topeka, Kans.	2,413,332	1,597,281			35,891	351,861	21,703	17,967	45,724	34,550	308,355
	City corporation	1,475,570	695,826			35,891	351,861	21,703	175	37,184	24,575	308,355
	School district	937,762	901,455						17,792	8,540	9,975	
151	Wichita Falls, Tex.	1,636,256	1,139,184			12,784		17,057	95,272	22,762	76,520	272,677
	City corporation	863,939	517,339			12,784		17,057		16,106	53,477	247,176
	School district	479,195	359,955						95,272	925	23,043	
	Water improvement district	293,122	261,890							5,731		25,501
152	Augusta, Ga.	2,258,201	1,380,992			156,284	144,380	26,625	73,582	29,082	191,906	255,350
	City corporation	1,700,928	911,385			156,284	144,380	26,625		21,933	184,971	255,350
	School district	557,273	469,607						73,582	7,149	6,935	
153	Kalamazoo, Mich.	2,624,743	1,789,720			10,482	221,772	17,426	166,225	47,279	103,830	268,009
	City corporation	1,469,345	826,110			10,482	221,772	17,426	600	42,264	82,682	268,009
	School district	1,155,398	963,610						165,625	5,015	21,148	
154	Newton, Mass.	4,027,694	2,841,363	400,382	29,134	23,493	257,700	4,602	75,181	66,043	70,038	259,758
155	Atlantic City, N. J.	6,435,579	4,589,980	18,578	59	423,903	4,380	11,137	412,352	469,412	108,209	397,569
156	Decatur, Ill.	2,023,080	1,225,870			18,279	313,142	15,074	60,725	44,294	49,161	296,535
	City corporation	1,201,935	532,453			18,279	313,142	15,074	1,714	10,636	14,102	296,535
	School district	807,924	681,477						58,647	33,658	34,142	
	Park district	13,221	11,940						364		917	
157	Davenport, Iowa	2,771,367	1,992,475			36,221	534,710	24,518	49,833	34,373	80,238	18,999
	City corporation	1,651,531	971,646			36,221	534,710	24,518	4,794	20,283	40,360	18,999
	School district	1,119,836	1,020,829						45,039	14,090	39,878	
158	Charlotte, N. C.	2,426,921	1,245,195	3,134	5,766	120,928	229,611	18,639	351,365	39,827	40,759	371,697
159	Malden, Mass.	2,334,741	1,654,380	239,620	28,501	11,197	62,518	13,308	27,578	54,906	79,633	163,100
160	Oak Park, Ill.	2,957,452	1,767,881			141,226	634,338	36,111	61,526	46,366	18,845	251,159
	City corporation	1,621,460	516,187			141,226	634,338	36,111	2,438	28,160	11,841	251,159
	School district	1,275,854	1,191,868						59,088	17,909	6,989	
	Park district	60,138	59,826							297	15	
161	Kenosha, Wis.	3,012,658	1,435,201	422,473		39,815	638,821	20,568	93,746	50,551	77,257	234,226
162	Hammond, Ind.	4,553,007	1,698,674		11,430	21,051	2,368,176	8,795	119,976	15,961	45,254	263,690
	City corporation	3,475,409	739,652		5,715	21,051	2,368,176	8,795	13,947	13,291	41,092	263,690
	School district	1,077,598	959,022		5,715				106,029	2,670	4,162	
163	Mount Vernon, N. Y.	3,530,284	2,400,217	177,454		34,064	147,341	11,555	279,899	64,031	53,986	361,737
	City corporation	1,983,268	1,146,869	177,454		34,064	147,341	11,555	16,532	53,152	34,564	361,737
	School district	1,547,016	1,253,348						263,367	10,879	19,422	
164	Cedar Rapids, Iowa	2,239,590	1,645,653			23,985	254,926	15,182	37,729	14,997	53,869	193,249
	City corporation	1,096,107	575,747			23,985	254,926	15,053	1,750	7,740	23,657	193,249
	School district	1,143,483	1,069,906					129	35,979	7,257	30,212	

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000											
165	Woonsocket, R. I	$2,380,135	$1,852,873	----------	$13,127	$14,853	$49,004	$1,499	$42,358	$122,290	$58,640	$225,491
166	New Castle, Pa	1,561,133	1,055,293	----------	106,155	41,672	138,754	32,749	132,753	16,219	35,638	1,900
	City corporation	701,511	426,276	----------	30,421	41,672	138,754	32,749	7,610	9,884	12,245	1,900
	School district	859,622	629,017	----------	75,734	----------	----------	----------	125,143	6,335	23,393	----------
167	Beaumont, Tex	1,727,946	1,155,445	----------	4,386	12,465	12,569	19,320	122,752	58,726	23,736	318,547
168	McKeesport, Pa	1,829,079	1,142,265	----------	19,072	19,362	126,941	43,063	113,242	34,725	55,169	275,240
	City corporation	985,551	483,745	----------	----------	19,362	126,941	43,063	1,042	23,664	12,494	275,240
	School district	843,528	658,520	----------	19,072	----------	----------	----------	112,200	11,061	42,675	----------
169	York, Pa	1,314,731	915,233	----------	35,740	50,940	70,767	10,437	104,912	89,225	37,477	----------
	City corporation	679,810	440,691	----------	14,488	50,940	70,767	10,437	----------	75,642	16,845	----------
	School district	634,921	474,542	----------	21,252	----------	----------	----------	104,912	13,583	20,632	----------
170	Haverhill, Mass	2,475,928	1,743,843	$257,711	31,223	10,050	16,656	4,334	36,503	41,349	143,189	191,070
171	Bay City, Mich	2,401,835	1,422,088	----------	----------	6,071	63,110	6,527	213,264	64,026	42,421	584,328
	City corporation	1,446,007	716,736	----------	----------	6,071	63,110	6,527	6,030	40,825	22,380	584,328
	School district	955,828	705,352	----------	----------	----------	----------	----------	207,234	23,201	20,041	----------
172	Elmira, N. Y	2,250,909	1,389,268	78,510	----------	42,603	99,014	13,636	185,437	23,608	51,348	367,485
173	Charleston, W. Va	2,496,329	1,604,716	----------	7,650	29,446	714,582	32,746	14,358	55,916	30,669	6,246
	City corporation	1,473,616	657,020	----------	7,650	29,446	714,582	32,746	279	21,989	3,658	6,246
	School district	1,022,713	947,696	----------	----------	----------	----------	----------	14,079	33,927	27,011	----------
174	Medford, Mass	2,253,948	1,709,668	189,209	28,364	6,205	36,527	4,776	30,610	31,650	45,470	171,469
175	Galveston, Tex	2,117,539	1,106,567	----------	----------	13,062	1,364	12,786	377,094	100,574	189,662	316,430

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176	Pontiac, Mich	2,578,530	1,802,672			12,677	187,823	13,066	125,816	75,252	125,740	235,484
	City corporation	1,557,984	995,163			12,677	187,823	13,066	350	24,918	88,503	235,484
	School district	1,020,546	807,509						125,466	50,334	37,237	
177	Chelsea, Mass	2,344,161	1,775,836	220,571	24,867	10,378	10,134	10,223	29,317	34,738	70,158	157,939
178	Stockton, Calif	2,640,028	1,482,233			82,306	306,116	52,932	549,399	78,345	54,879	33,818
	City corporation	1,585,935	956,891			82,306	306,116	52,932	34,834	78,188	40,850	33,818
	School district	1,054,093	525,342						514,565	157	14,029	
179	Perth Amboy, N. J	2,023,125	1,235,897	5,041	617	34,794	95,772	10,881	122,727	78,533	19,914	418,949
180	Pittsfield, Mass	2,102,347	1,388,145	321,513	26,702	7,168	101,530	8,555	33,667	6,101	41,167	167,799
181	Lexington, Ky	1,658,028	1,256,221			113,547	92,576	10,418	73,070	45,829	55,934	10,433
182	Lima, Ohio	2,093,991	1,261,273	1,479		80,985	342,690	15,430	18,947	43,957	58,780	270,450
	City corporation	1,386,240	607,384	1,479		80,985	342,690	15,430	2,100	39,050	26,672	270,450
	School district	707,751	653,889						16,847	4,907	32,108	
183	Madison, Wis	3,249,410	2,214,994	133,626		42,570	296,851	9,284	102,581	66,518	54,564	328,422
184	Newport News, Va	1,066,655	824,409	449	4,365	109,833		29,724	53,734	21,474	13,002	9,665
185	Montgomery, Ala	1,401,593	504,400			267,432	152,236	47,608	105,848	6,732	61,694	255,643
186	Greensboro, N. C	2,218,338	972,246	814	5,150	92,979	684,691	24,535	137,780	68,079	46,222	185,842
187	East Chicago, Ind	2,560,837	1,362,573		10,320	33,801	798,122	15,794	75,805	17,819	7,626	238,977
	City corporation	1,841,388	730,894		5,160	33,801	798,122	15,794	5,772	8,652	4,216	238,977
	School district	719,449	631,679		5,160				70,033	9,167	3,410	
188	New Rochelle, N. Y	3,456,832	2,792,301	174,135		40,874	83,462	7,846	255,418	39,986	62,691	119
189	Columbus, Ga	1,440,839	790,988		8,588	122,031	26,107	44,151	65,530	33,718	165,773	183,953
190	Evanston, Ill	3,032,735	2,119,803			131,348	284,957	26,879	62,087	27,139	54,010	326,512
	City corporation	1,578,237	736,901			131,348	284,957	26,879	8,304	23,275	40,061	326,512
	School district	1,443,425	1,371,857						53,783	3,836	13,949	
	Park district	11,073	11,045							28		
191	Pueblo, Colo	2,273,466	1,212,848			24,066	336,054	21,074	191,164	33,634	39,906	414,720
	City corporation	1,581,407	721,233			24,066	336,054	21,074	12,055	28,471	23,734	414,720
	School district	692,059	491,615						179,109	5,163	16,172	
192	Fitchburg, Mass	2,214,672	1,458,220	311,298	25,448	11,096	29,179	7,229	36,181	27,587	136,393	172,041
193	San Jose, Calif	2,478,272	1,100,285			45,588	595,083	64,086	537,271	24,824	111,135	
	City corporation	1,403,415	636,235			45,006	595,083	64,086	1,978	24,824	36,203	
	School district	1,074,857	464,050			582			535,293		74,932	
194	Waco, Tex	1,676,996	1,209,173			10,053		17,153	148,099	46,216	29,390	216,912
195	Muskegon, Mich	2,266,259	1,382,543			10,746	236,685	24,908	152,696	186,571	81,184	190,926
	City corporation	1,297,463	740,377			10,746	236,685	24,908	50	30,079	63,692	190,926
	School district	968,796	642,166						152,646	156,492	17,492	
196	Brookline, Mass	3,086,461	2,216,271	451,685	21,898	28,953	9,816	3,226	14,312	8,978	63,353	267,969
197	Salem, Mass	2,138,422	1,479,897	250,673	22,682	4,138	10,414	4,704	26,641	22,147	113,225	203,901

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
198	Jamestown, N. Y.	$2,723,005	$1,291,230	$83,351	----------	$110,193	$274,927	$17,257	$166,637	$4,159	$105,628	$669,623
	City corporation	1,776,572	531,668	68,899	----------	110,193	274,927	17,257	3,667	3,083	97,255	669,623
	School district	913,219	726,348	14,452	----------	----------	----------	----------	162,970	1,076	8,373	----------
	County supervisors' fund	33,214	33,214	----------	----------	----------	----------	----------	----------	----------	----------	----------
199	Butte, Mont.	1,212,942	827,703	----------	$15,884	13,369	141,071	90,450	93,838	23,912	6,715	----------
	City corporation	718,530	432,199	----------	15,884	13,369	141,071	90,450	875	20,765	3,917	----------
	School district	494,412	395,504	----------	----------	----------	----------	----------	92,963	3,147	2,798	----------
200	Williamsport, Pa.	1,309,678	974,870	----------	38,560	41,173	74,765	10,750	91,908	22,401	38,509	16,742
	City corporation	604,070	419,530	----------	7,258	41,173	74,765	10,750	----------	11,377	22,475	16,742
	School district	705,608	555,340	----------	31,302	----------	----------	----------	91,908	11,024	16,034	----------
201	Muncie, Ind.	1,372,728	1,081,054	----------	6,215	3,102	141,375	2,931	69,706	15,293	23,717	29,335
	City corporation	678,013	479,071	----------	3,100	3,102	141,375	2,931	871	10,040	8,188	29,335
	School district	694,715	601,983	----------	3,115	----------	----------	----------	68,835	5,253	15,529	----------
202	Hamilton, Ohio	2,426,778	1,050,273	7,915	----------	60,489	234,585	14,093	18,962	45,412	26,573	968,476
	City corporation	2,126,099	781,206	7,915	----------	60,489	234,585	14,093	4,226	41,801	13,308	968,476
	School district	300,679	269,067	----------	----------	----------	----------	----------	14,736	3,611	13,265	----------
203	Lorain, Ohio	1,825,872	1,084,668	3,778	----------	48,475	232,958	58,024	109,709	46,129	20,913	221,218
	City corporation	1,324,603	616,532	3,778	----------	48,475	232,958	57,769	96,073	42,484	5,316	221,218
	School district	501,269	468,136	----------	----------	----------	----------	255	13,636	3,645	15,597	----------
204	Everett, Mass.	2,245,759	1,584,274	225,522	24,172	5,774	26,232	5,299	63,046	23,721	49,109	238,610
205	Chicopee, Mass.	2,188,936	1,218,659	297,756	20,988	5,720	49,611	7,971	29,632	9,185	17,646	531,768
206	Springfield, Mo.	1,081,362	779,952	----------	10,722	121,773	29,689	15,954	84,399	13,349	21,908	3,616
	City corporation	553,339	353,903	----------	10,722	121,773	29,689	15,954	----------	4,821	12,861	3,616
	School district	528,023	426,049	----------	----------	----------	----------	----------	84,399	8,528	9,047	----------

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207	Battle Creek, Mich	1,744,538	1,319,155			2,730	76,235	11,900	124,029	21,606	55,713	133,170
	City corporation	830,396	562,750			2,730	76,235	11,900	1,500	7,373	34,738	133,170
	School district	914,142	756,405						122,529	14,233	20,975	
208	Durham, N. C	1,425,572	579,040	616	2,205	44,043	148,853	4,595	231,193	50,505	17,949	346,573
209	Columbia, S. C	1,478,561	869,771		8,250	115,361	37,139	41,432	88,411	13,731	20,990	283,476
	City corporation	999,844	496,901		3,664	113,398	37,139	41,432	4,226	6,959	12,649	283,476
	School district	478,717	372,870		4,586	1,963			84,185	6,772	8,341	
210	Dubuque, Iowa	1,896,965	1,245,449			17,680	362,005	11,523	27,847	6,827	44,734	180,900
	City corporation	1,229,102	611,618			17,680	362,005	11,523	1,561	2,042	41,773	180,900
	School district	667,863	633,831						26,286	4,785	2,961	
211	Stamford, Conn	2,311,228	2,101,954	10,909	1,623	15,389	32,888	15,306	45,909	30,964	56,286	
	City corporation	1,223,624	1,116,644			14,529	32,888	15,306	7,443	15,088	21,726	
	Town	1,087,604	985,310	10,909	1,623	860			38,466	15,876	34,560	
212	Joliet, Ill	1,871,924	1,111,543			58,451	330,774	13,417	62,531	25,673	47,285	222,250
	City corporation	987,609	327,391			58,451	330,774	13,417		25,354	9,972	222,250
	School district	850,574	750,774						62,531	319	36,950	
	Park district	33,741	33,378								363	
213	Aurora, Ill	1,733,842	1,147,427			47,533	185,016	15,440	50,384	19,766	63,649	204,627
	City corporation	1,131,292	607,267			47,533	185,016	15,440	11,581	19,766	40,062	204,627
	School district	602,550	540,160						38,803		23,587	
214	Superior, Wis	1,639,845	1,146,980	47,745		111,981	144,482	81,064	81,276	16,146	10,171	
215	Council Bluffs, Iowa	2,077,230	1,176,195		6,225	14,675	546,437	13,023	28,245	20,739	46,131	225,560
	City corporation	1,348,634	497,787		6,225	14,675	546,437	13,023	2,035	18,621	24,271	225,560
	School district	728,596	678,408						26,210	2,118	21,860	
216	Rock Island, Ill	1,358,995	834,082			36,492	295,651	13,592	40,385	5,795	33,066	99,932
	City corporation	787,279	313,500			36,492	295,651	13,592	1,034	4,431	22,647	99,932
	School district	571,716	520,582						39,351	1,364	10,419	
217	Taunton, Mass	2,077,914	987,434	220,980	21,411	5,636	15,873	5,826	24,941	39,978	69,931	685,904
218	Portsmouth, Ohio	1,317,990	764,265	24,460		65,100	77,977	23,864	35,622	30,158	59,008	237,536
	City corporation	820,012	299,758	24,460		65,100	77,977	23,864	20,008	22,956	48,353	237,536
	School district	497,978	464,507						15,614	7,202	10,655	
219	Quincy, Ill	1,564,492	957,509			17,926	288,122	7,630	52,679	28,459	20,818	191,349
	City corporation	962,024	423,857			17,926	288,122	7,630	1,586	24,474	7,080	191,349
	School district	584,802	516,378						51,093	3,985	13,346	
	Sanitary district	17,666	17,274								392	
220	New Brunswick, N. J	1,807,644	1,072,936	9,120		47,636	158,148	4,975	112,890	76,005	95,328	230,606

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments, and special charges for outlays (Table 7)	Fines, forfeits, and escheats (Table 7)	Subventions and grants, donations, and pension assessments (Table 8)	Highway privileges, rents, and interest (Table 9)	Earnings of general departments (Table 10)	Earnings of public service enterprises (Table 11)
			General property (Table 7)	Special (Table 7)	Poll (Table 7)	Business and non-business license (Table 7)						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued											
221	Austin, Tex	$1,938,371	$905,244			$3,412		$10,213	$152,493	$31,408	$66,427	$769,174
	City corporation	1,527,263	669,782			3,412		10,213		14,354	60,328	769,174
	School district	411,108	235,462						152,493	17,054	6,099	
222	Ogden, Utah	1,751,816	860,028			16,924	$363,787	20,507	268,941	12,628	41,120	167,881
	City corporation	1,043,504	441,828			16,924	363,787	20,507	1,706	9,130	21,741	167,881
	School district	708,312	418,200						267,235	3,498	19,379	
223	Kokomo, Ind	961,595	729,291		$5,570	1,412	131,602	4,505	50,762	4,097	27,152	7,204
	City corporation	554,443	401,383		2,785	1,412	131,602	4,505	1,111	1,025	3,416	7,204
	School district	407,152	327,908		2,785				49,651	3,072	23,736	
224	Easton, Pa	1,225,300	985,141		47,856	37,201		11,164	82,798	38,914	18,375	3,851
	City corporation	530,885	432,056		18,579	37,201		11,164		23,341	4,693	3,851
	School district	694,415	553,085		29,277				82,798	15,573	13,682	
225	Waterloo, Iowa	1,657,815	1,180,923		15,041	15,246	199,865	13,766	19,188	8,727	26,252	178,807
	City corporation	882,402	439,776		15,041	15,246	199,865	13,766	1,578	6,424	11,899	178,807
	School district	775,413	741,147						17,610	2,303	14,353	
226	Wilmington, N. C	1,029,449	741,419	$1,051	17,437	85,307	21,970	6,394	1,321	8,603	25,890	120,057
	City corporation	672,237	403,853	1,051	9,672	84,412	21,970	621	267	6,014	24,320	120,057
	School district	357,212	337,566		7,765	895		5,773	1,054	2,589	1,570	
227	Danville, Ill	1,155,640	849,412			58,731	177,394	16,206	35,877	1,840	15,887	293
	City corporation	649,162	393,780			58,731	177,394	16,206		1,840	918	293
	School district	506,478	455,632						35,877		14,969	
228	Hazleton, Pa	976,576	734,232		55,592	12,966	16,817	5,309	95,859	22,942	32,859	
	City corporation	330,967	264,877		15,557	12,966	16,817	5,309		13,519	1,922	
	School district	645,609	469,355		40,035				95,859	9,423	30,937	

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229	Auburn, N. Y	1,422,082	882,864	40,182		76,035	72,507	5,596	131,240	14,853	33,047	165,758
230	Poughkeepsie, N. Y	1,914,715	1,205,609	103,089		31,865	143,705	4,110	124,243	30,375	81,434	190,285
231	Orange, N. J	1,632,582	1,034,664	3,267	1,540	63,519	107,103	1,244	163,642	100,364	23,195	134,044
232	Petersburg, Va	959,285	585,343	2,373	6,859	100,271	2,095	12,471	58,801	50,478	29,334	111,260
233	Amsterdam, N. Y	1,553,608	779,474	79,481		167,198	29,134	2,103	272,540	25,023	7,586	191,069
	City corporation	958,465	315,310	79,481		167,198	29,134	2,103	143,128	24,568	6,474	191,069
	School district	594,492	463,513						129,412	455	1,112	
	County supervisors' fund	651	651									
234	Waltham, Mass	1,683,740	1,193,818	209,063	18,690	4,492	12,471	8,967	29,821	13,172	49,067	144,179
235	Norristown, Pa	790,116	585,285		91,720	16,177	281	1,919	58,639	17,853	15,805	2,437
	City corporation	301,164	250,526		21,560	16,177	281	1,919		1,104	7,160	2,437
	School district	488,952	334,759		70,160				58,639	16,749	8,645	
236	Lewiston, Me	951,354	695,559	7,610	18,090	10,377	2,621	13,488	65,706	13,500	35,513	88,890
237	Green Bay, Wis	1,706,298	1,129,703	50,709		45,164	144,458	12,577	84,331	15,145	55,298	168,913
238	Sheboygan, Wis	1,801,538	1,143,700	77,536		36,571	201,179	6,101	75,305	29,962	31,646	199,538
239	Moline, Ill	1,355,004	826,084			30,841	261,006	6,766	36,086	5,386	74,652	114,183
	City corporation	845,384	366,088			30,841	261,006	6,766	817	4,729	60,954	114,183
	School district	509,620	459,996						35,269	657	13,698	
240	Oshkosh, Wis	1,681,710	1,053,095	158,489		32,148	85,034	10,467	80,043	26,745	44,131	191,558
241	Elgin, Ill	1,220,721	794,827			27,655	163,700	2,323	32,207	46,315	32,848	120,846
	City corporation	708,192	351,234			27,655	163,700	2,323	1,330	27,723	13,381	120,846
	School district	435,465	385,121						30,877		19,467	
	Sanitary district	77,064	58,472							18,592		
242	Watertown, N. Y	1,730,881	1,213,637	74,185		57,278	34,234	6,094	115,732	22,240	46,884	160,597
243	Muskogee, Okla	1,561,591	933,150			38,589	111,258	22,961	79,162	93,703	70,576	212,192
	City corporation	989,853	469,003			38,589	111,258	22,961	108	68,750	66,992	212,192
	School district	571,738	464,147						79,054	24,953	3,584	
244	La Crosse, Wis	1,544,785	1,085,288	113,442		29,229	62,938	6,984	68,057	51,331	28,976	98,540
245	Newburgh, N. Y	1,201,827	733,052	52,962		57,722	40,617	3,481	119,614	15,390	35,496	143,493
246	Lynchburg, Va	1,480,266	756,275	1,842	13,115	203,477	42,956	23,229	56,758	70,169	105,036	207,409
247	Colorado Springs, Colo	2,146,397	1,290,575			25,143	136,855	6,441	30,848	12,022	46,142	598,371
	City corporation	1,401,652	577,865			25,143	136,855	6,441	8,771	9,803	38,403	598,371
	School district	744,745	712,710						22,077	2,219	7,739	

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	Grand total	$2,911,990,960	$1,938,168,864	$1,525,556,704	$146,602,539	$266,009,621	$973,822,096	$403,066,594		$570,755,502
	Group I	1,548,795,196	1,025,691,919	803,017,949	71,498,655	151,175,315	523,103,277	225,131,241		297,972,036
	Group II	324,068,232	230,499,656	182,738,745	20,114,763	27,646,148	93,568,576	29,061,469		64,507,107
	Group III	542,463,238	354,983,544	279,653,990	26,338,619	48,990,935	187,479,694	84,437,756		103,041,938
	Group IV	319,402,611	209,813,725	166,009,165	19,538,886	24,265,674	109,588,886	39,714,816		69,874,070
	Group V	177,261,683	117,180,020	94,136,855	9,111,616	13,931,549	60,081,663	24,721,312		35,360,351
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$523,756,518	$386,400,810	$295,464,720	$14,154,502	$76,781,588	$137,355,708	$59,221,157		$78,134,551
2	Chicago, Ill.	223,724,124	138,158,986	120,289,622	6,670,358	11,199,006	85,565,138	18,700,006		66,865,132
	City corporation	113,813,772	65,665,891	53,506,025	5,675,839	6,484,029	48,147,881			
	County	16,022,466	12,930,699	12,254,837		675,862	3,091,767			
	School district	53,141,906	42,983,269	41,956,020		1,027,249	10,158,637			
	Park district	20,234,231	8,881,151	7,632,420		1,248,731	11,353,080			
	Sanitary district	20,511,749	7,697,876	4,940,322	994,519	1,763,135	12,813,773			
3	Philadelphia, Pa.	165,247,709	93,406,424	77,370,593	2,905,793	13,130,038	71,841,285	55,080,425		16,760,860
	City corporation	134,311,741	68,989,516	54,370,092	2,905,793	11,713,631	65,322,225			
	School district	30,703,925	24,184,865	22,769,186		1,415,679	6,519,060			
	Poor district	232,043	232,043	231,315		728				
4	Detroit, Mich.	123,956,775	78,029,594	48,375,999	19,911,127	9,742,468	45,927,181	15,837,817		30,089,364
	City corporation	113,201,537	72,755,402	43,356,124	19,911,127	9,488,151	40,446,135			
	County	10,755,238	5,274,192	5,019,875		254,317	5,481,046			
5	Cleveland, Ohio	80,445,651	49,675,602	37,143,189	4,047,496	8,484,917	30,770,049	13,622,316		17,147,733
	City corporation	47,466,398	26,482,947	16,660,113	4,038,662	5,784,172	20,983,451			
	County	8,330,399	4,588,727	3,556,956	8,834	1,022,937	3,741,672			
	School district	23,799,716	18,556,947	16,904,954		1,651,993	5,242,769			
	Park district	849,138	46,981	21,166		25,815	802,157			

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6	St. Louis, Mo	44,647,750	31,529,315	27,916,839	2,323,732	1,288,744	13,118,435	5,041,059	8,077,376
	City corporation	33,562,482	22,649,067	19,121,791	2,323,732	1,203,544	10,913,415		
	School district	11,085,268	8,880,248	8,795,048		85,200	2,205,020		
7	Baltimore, Md	48,019,840	32,129,375	25,106,259	1,617,196	5,405,920	15,890,465	9,651,507	6,238,958
8	Boston, Mass	73,066,363	56,399,130	45,764,065	2,637,879	7,997,186	16,667,233	3,416,619	13,250,614
9	Los Angeles, Calif	129,584,638	65,072,791	47,256,777	11,332,909	6,483,105	64,511,847	22,912,633	41,599,214
	City corporation	81,757,589	33,402,946	17,396,873	11,325,966	4,680,107	48,354,643		
	County	20,780,218	12,626,702	12,214,402	6,943	405,357	8,153,516		
	School district	27,046,831	19,043,143	17,645,502		1,397,641	8,003,688		
10	Pittsburgh, Pa	48,561,728	36,047,298	29,968,106	1,805,676	4,273,516	12,514,430	5,841,574	6,672,856
	City corporation	21,475,017	17,373,793	13,689,060	1,779,784	1,904,949	4,101,224		
	County	13,371,773	7,241,404	5,723,219	25,892	1,492,293	6,130,369		
	School district	13,714,938	11,432,101	10,555,827		876,274	2,282,837		
11	San Francisco, Calif	40,612,836	27,287,673	21,017,387	2,682,296	3,587,990	13,325,163	5,097,252	8,227,911
12	Buffalo, N. Y	47,171,264	31,554,921	27,344,393	1,409,691	2,800,837	15,616,343	10,708,876	4,907,467
	City corporation	41,922,946	28,342,156	24,285,744	1,409,691	2,646,721	13,580,790		
	County	5,248,318	3,212,765	3,058,649		154,116	2,035,553		

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

13	Milwaukee, Wis	$37,300,467	$23,921,304	$20,788,287	$1,207,586	$1,925,431	$13,379,163	$2,497,616	$10,881,547
	City corporation	30,290,488	19,752,100	17,195,089	1,207,586	1,349,425	10,538,388		
	County	7,009,979	4,169,204	3,593,198		576,006	2,840,775		
14	Washington, D. C	31,917,016	23,866,421	23,025,625	776,139	64,657	8,050,595	$280,180	8,330,775
15	Newark, N. J	38,276,788	28,684,223	23,311,376	1,801,978	3,570,869	9,592,565	7,224,272	2,368,293
	City corporation	31,732,608	24,337,924	19,655,539	1,801,978	2,880,407	7,394,684		
	County	6,544,180	4,346,299	3,655,837		690,462	2,197,881		
16	Minneapolis, Minn	31,538,364	19,809,609	16,713,970	611,224	2,484,415	11,728,755	5,093,764	6,634,991
	City corporation	28,073,072	17,520,840	14,701,735	611,224	2,207,881	10,552,232		
	County	3,465,292	2,288,769	2,012,235		276,534	1,176,523		
17	New Orleans, La	22,400,794	15,381,819	10,722,537	2,413,988	2,245,294	7,018,975	399,190	7,418,165
	City corporation	20,494,050	14,949,341	10,377,754	2,413,988	2,157,599	5,544,709		
	Levee district	1,906,744	432,478	344,783		87,695	1,474,266		
18	Cincinnati, Ohio	28,046,820	22,088,002	16,297,352	1,722,740	4,967,910	5,058,818	161,925	5,220,743
	City corporation	15,728,711	12,882,436	6,968,462	1,713,557	4,200,417	2,846,275		
	County	5,317,207	4,052,620	3,740,712	9,183	302,725	1,264,587		
	School district	7,000,902	6,052,946	5,588,178		464,768	947,956		

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
19	Kansas City, Mo	$21,373,328	$16,858,423	$13,798,949	$1,602,332	$1,457,142	$4,514,905	$1,102,123		$3,412,782
	City corporation	9,894,736	8,365,821	5,993,228	1,602,332	770,261	1,528,915			
	County	2,580,942	2,451,476	2,382,213		69,263	129,466			
	School district	8,897,650	6,041,126	5,423,508		617,618	2,856,524			
20	Seattle, Wash	36,999,242	25,759,025	13,725,307	8,367,312	3,666,406	11,240,217	2,367,078		8,873,139
	City corporation	27,218,924	17,436,050	6,972,999	7,849,679	2,613,372	9,782,874			
	County	3,203,362	2,594,922	2,283,516	6,121	305,285	608,440			
	School district	5,385,331	4,890,373	4,437,349		453,024	494,958			
	Port of Seattle	1,191,625	837,680	31,443	511,512	294,725	353,945			
21	Indianapolis, Ind	23,281,885	13,876,374	12,322,554	28,386	1,525,434	9,405,511	2,873,846		6,531,665
	City corporation	13,551,254	6,587,089	5,866,955	28,386	691,748	6,964,165			
	County	2,563,921	1,699,110	1,334,035		365,075	864,811			
	School district	7,166,710	5,590,175	5,121,564		468,611	1,576,535			
22	Rochester, N. Y	26,670,251	18,374,761	15,683,871	633,427	2,057,463	8,295,490	2,998,509		5,296,981
	City corporation	24,373,660	16,789,850	14,109,408	633,427	2,047,015	7,583,810			
	County	2,296,591	1,584,911	1,574,463		10,448	711,680			
23	Jersey City, N. J	26,263,277	20,979,695	16,348,917	949,651	3,681,127	5,283,582	5,745,556		[2] 461,974
	City corporation	20,041,556	17,168,572	13,138,157	949,651	3,080,764	2,872,984			
	County	6,221,721	3,811,123	3,210,760		600,363	2,410,598			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
24	Louisville, Ky	$11,860,505	$8,057,794	$6,880,732	$458,149	$718,913	$3,802,711	$504,472		$3,298,239
25	Toledo, Ohio	15,172,199	10,987,146	8,373,347	786,692	1,827,107	4,185,053	1,178,680		3,006,373
	City corporation	9,353,871	6,350,857	4,279,158	786,692	1,285,007	3,003,014			
	School district	5,818,328	4,636,289	4,094,189		542,100	1,182,039			

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26	Portland, Oreg	19,677,240	11,709,872	7,985,541	1,685,137	2,039,194	7,967,368	4,356,085	3,611,283
	City corporation	12,099,453	6,822,182	3,896,517	1,176,327	1,749,338	5,277,271		
	School district	5,537,841	3,944,700	3,806,907		137,793	1,593,141		
	Port of Portland	2,039,946	942,990	282,117	508,810	152,063	1,096,956		
27	Akron, Ohio	12,303,355	7,526,763	5,360,761	361,199	1,804,803	4,776,592	2,309,928	2,466,664
	City corporation	8,934,374	4,496,437	2,701,345	361,199	1,433,893	4,437,937		
	School district	3,368,981	3,030,326	2,659,416		370,910	338,655		
28	Denver, Colo	22,877,538	13,100,435	10,612,231	935,506	1,552,698	9,777,103	6,268,226	3,508,877
	City corporation	13,989,831	8,426,733	6,273,716	935,506	1,217,511	5,563,098		
	School district	8,887,707	4,673,702	4,338,515		335,187	4,214,005		
29	Columbus, Ohio	15,662,812	10,231,046	7,013,575	991,309	2,226,162	5,431,766	2,353,074	3,078,692
	City corporation	10,715,721	6,300,945	3,592,250	991,309	1,717,386	4,414,776		
	School district	4,947,091	3,930,101	3,421,325		508,776	1,016,990		
30	Providence, R. I	17,339,861	10,669,093	8,790,527	552,053	1,326,513	6,670,768	4,413,877	2,256,891
31	Oakland, Calif	13,715,481	8,866,397	8,047,573	329,454	489,370	4,849,084	330,168	4,518,916
	City corporation	8,109,000	4,411,628	3,806,247	329,454	275,927	3,697,372		
	School district	5,424,954	4,437,586	4,224,635		212,951	987,368		
	Sanitary district	492	492			492			
	Utility district	181,035	16,691	16,691			164,344		
32	St. Paul, Minn	18,064,274	10,318,822	7,841,809	741,926	1,735,087	7,745,452	4,909,461	2,835,991
33	Atlanta, Ga	10,750,539	7,707,538	6,525,055	513,286	669,197	3,043,001	362,289	2,680,712
34	Omaha, Nebr	15,645,911	10,258,420	6,326,295	2,110,734	1,821,391	5,387,491	2,338,333	3,049,158
	City corporation	7,547,792	3,824,674	2,883,335	106,045	835,294	3,723,118		
	School district	4,673,305	3,874,855	3,439,904		434,951	798,450		
	Public utilities district	3,424,814	2,558,891	3,056	2,004,689	551,146	865,923		
35	Birmingham, Ala	9,071,272	5,089,256	4,124,531	152,608	812,117	3,982,016	1,911,323	2,070,693
36	San Antonio, Tex	7,153,916	4,780,034	4,036,194	32,477	711,363	2,373,882	1,276,109	1,097,773
	City corporation	5,115,283	2,823,241	2,275,003	32,477	515,761	2,292,042		
	School district	2,038,633	1,956,793	1,761,191		195,602	81,840		
37	Worcester, Mass	11,925,616	9,281,487	8,253,928	374,519	653,040	2,644,129	375,310	2,268,819
38	Dallas, Tex	11,024,849	6,304,942	4,827,780	517,073	960,089	4,719,907	2,584,339	2,135,568
39	Richmond, Va	12,087,820	7,456,456	4,891,329	1,135,489	1,429,638	4,631,364	2,830,837	1,800,527
40	Syracuse, N. Y	11,614,693	8,260,149	6,886,867	352,541	1,020,741	3,354,544	920,814	2,433,730
	City corporation	11,476,883	8,122,339	6,749,057	352,541	1,020,741	3,354,544		
	County supervisors' fund	137,810	137,810	137,810					
41	New Haven, Conn	8,497,805	6,478,767	5,945,850	3,027	529,890	2,019,038	931,229	1,087,809
42	Memphis, Tenn	8,442,659	6,610,479	4,907,654	423,218	1,279,607	1,832,180	871,253	960,927

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.
[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: 1925—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
43	Dayton, Ohio	$8,960,482	$5,635,580	$4,604,783	$222,651	$808,146	$3,324,902	$1,450,661		$1,874,241
	City corporation	5,728,008	3,037,875	2,228,409	222,651	586,815	2,690,133			
	School district	3,232,474	2,597,705	2,376,374		221,331	634,769			
44	Norfolk, Va	7,711,302	6,208,497	3,862,216	461,741	1,884,540	1,502,805	589,397		913,408
45	Houston, Tex	12,473,729	6,333,963	4,856,403	332,004	1,145,556	6,139,766	4,437,985		1,701,781
	City corporation	8,082,540	4,084,467	2,795,701	332,004	956,762	3,998,073			
	School district	4,391,189	2,249,496	2,060,702		188,794	2,141,693			
46	Bridgeport, Conn	7,276,191	5,787,671	5,234,722		552,949	1,488,520	393,845		1,094,675
47	Youngstown, Ohio	7,087,305	5,118,685	3,854,232	338,908	925,545	1,968,620		$1,353,702	3,322,322
	City corporation	3,917,856	2,544,474	1,518,914	338,908	686,652	1,373,382			
	School district	2,975,060	2,487,746	2,248,853		238,893	487,314			
	Park district	194,389	86,465	86,465			107,924			
48	Hartford, Conn	9,959,440	7,664,083	6,235,162	726,766	702,155	2,295,357	577,871		1,717,486
	City corporation	7,272,552	5,655,149	4,432,519	726,766	495,864	1,617,403			
	School district	2,686,888	2,008,934	1,802,643		206,291	677,954			
49	Fort Worth, Tex	4,570,601	3,920,161	2,940,097	291,493	688,571	650,440		253,123	903,563
50	Grand Rapids, Mich	10,765,013	5,918,498	5,057,473	327,692	533,333	4,846,515	2,400,379		2,446,136
	City corporation	6,130,394	3,141,489	2,472,703	327,692	341,094	2,988,905			
	School district	4,634,619	2,777,009	2,584,770		192,239	1,857,610			
51	Springfield, Mass	10,101,815	7,829,719	6,779,044	341,774	708,901	2,272,096		51,841	2,323,937
52	Scranton, Pa	5,006,297	4,284,697	4,042,519	203	241,975	721,600	182,118		539,482
	City corporation	2,722,797	2,143,604	1,997,418	203	145,983	579,193			
	School district	2,283,500	2,141,093	2,045,101		95,992	142,407			

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53	Paterson, N. J	10,307,318	5,975,431	5,271,462	100	703,869	4,331,887	4,121,596		210,291
54	Des Moines, Iowa	11,004,703	5,869,527	4,851,405	258,350	759,772	5,135,176	1,917,691		3,217,485
	City corporation	6,176,338	3,051,618	2,253,706	258,350	539,562	3,124,720			
	School district	4,828,365	2,817,909	2,597,699		220,210	2,010,456			
55	Nashville, Tenn	4,784,026	3,696,382	2,822,424	260,266	613,692	1,087,644	223,863		863,781
56	Trenton, N. J	7,424,894	5,456,077	4,376,261	426,589	653,227	1,968,817	1,192,729		776,088
57	Salt Lake City, Utah	5,546,121	4,588,510	3,749,311	281,843	557,356	957,611		430,810	1,388,421
	City corporation	3,223,081	2,437,105	1,709,480	281,843	445,782	785,976			
	School district	2,323,040	2,151,405	2,039,831		111,574	171,635			
58	Fall River, Mass	8,099,942	5,809,652	4,969,741	321,997	517,914	2,290,290	1,519,699		770,591
59	Camden, N. J	6,946,095	4,867,223	3,858,902	308,308	700,013	2,078,872	1,809,436		269,436
60	Flint, Mich	9,691,012	4,693,625	3,291,581	657,483	744,561	4,997,387	3,523,379		1,474,008
	City corporation	5,709,949	2,831,446	1,782,342	657,483	391,621	2,878,503			
	School district	3,981,063	1,862,179	1,509,239		352,940	2,118,884			
61	Wilmington, Del	4,175,008	3,481,861	2,697,996	305,866	477,999	693,147	196,687		496,460
62	New Bedford, Mass	7,788,251	6,211,393	5,185,923	315,833	709,637	1,576,858	599,358		977,500
63	Cambridge, Mass	6,439,725	5,621,787	4,653,439	406,063	562,285	817,938		344,057	1,161,995
64	Erie, Pa	5,319,403	3,422,202	2,727,625	299,971	394,606	1,897,201	349,937		1,547,264
	City corporation	3,097,528	1,692,320	1,140,136	299,971	252,213	1,405,208			
	School district	2,221,875	1,729,882	1,587,489		142,393	491,993			
65	Tulsa, Okla	9,418,911	3,748,899	2,743,640	221,813	783,446	5,670,012	2,381,408		3,288,604
	City corporation	6,638,384	2,018,027	1,145,304	221,813	650,910	4,620,357			
	School district	2,780,527	1,730,872	1,598,336		132,536	1,049,655			
66	Albany, N. Y	9,015,976	5,447,300	4,280,114	546,878	620,308	3,568,676	2,530,919		1,037,757
	City corporation	8,777,193	5,208,517	4,041,331	546,878	620,308	3,568,676			
	County supervisors' fund	238,783	238,783	238,783						
67	Kansas City, Kans	7,210,372	5,054,890	2,708,069	1,457,610	889,211	2,155,482	516,945		1,638,537
	City corporation	5,226,456	3,318,949	1,169,888	1,457,610	691,451	1,907,507			
	School district	1,863,678	1,617,073	1,495,115		121,958	246,605			
	Drainage district	120,238	118,868	43,066		75,802	1,370			
68	Yonkers, N. Y	10,951,549	7,089,204	5,788,079	411,567	889,558	3,862,345	2,544,608		1,317,737
69	Reading, Pa	4,877,332	2,819,671	2,256,827	265,812	297,032	2,057,661	1,368,130		689,531
	City corporation	2,210,064	1,489,027	1,107,559	265,812	115,656	721,037			
	School district	2,667,268	1,330,644	1,149,268		181,376	1,336,624			
70	Duluth, Minn	6,553,539	4,597,526	3,338,754	750,562	508,210	1,956,013		362,365	2,318,378
	City corporation	4,259,890	2,712,536	1,606,850	750,562	355,124	1,547,354			
	School district	2,293,649	1,884,990	1,731,904		153,086	408,659			

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
71	Lowell, Mass	$5,800,757	$5,020,972	$4,244,675	$423,197	$353,100	$779,785	$77,705		$702,080
72	Spokane, Wash	4,463,935	3,734,631	3,211,124	210,895	312,612	729,304		$525,379	1,254,683
	City corporation	2,654,664	1,960,532	1,517,917	210,895	231,720	694,132			
	School district	1,809,271	1,774,099	1,693,207		80,892	35,172			
73	Elizabeth, N. J	5,398,747	3,727,661	3,287,935	3,916	435,810	1,671,086	877,781		793,305
74	Canton, Ohio	5,579,064	3,432,723	2,370,031	176,210	886,482	2,146,341	722,430		1,423,911
	City corporation	3,737,925	1,728,018	1,020,467	176,210	531,341	2,009,907			
	School district	1,841,139	1,704,705	1,349,564		355,141	136,434			
75	San Diego, Calif	9,578,912	4,908,214	3,617,925	612,195	678,094	4,670,698	1,474,511		3,196,187
	City corporation	6,676,749	3,053,124	1,899,679	612,195	541,250	3,623,625			
	School district	2,902,163	1,855,090	1,718,246		136,844	1,047,073			
76	Oklahoma City, Okla	7,726,492	3,870,650	2,801,980	266,375	802,295	3,855,842	1,876,536		1,979,306
	City corporation	5,198,244	2,018,807	1,201,419	266,375	551,013	3,179,437			
	School district	2,528,248	1,851,843	1,600,561		251,282	676,405			
77	Tacoma, Wash	9,763,195	4,326,520	2,752,258	965,644	608,618	5,436,675	3,271,077		2,165,598
	City corporation	7,198,041	2,721,858	1,203,753	965,644	552,461	4,476,183			
	School district	2,417,939	1,475,263	1,419,379		55,884	942,676			
	Park district	147,215	129,399	129,126		273	17,816			
78	Lynn, Mass	5,525,572	4,334,656	3,630,548	371,566	332,542	1,190,916	265,184		925,732
79	Waterbury, Conn	6,859,115	4,647,475	3,894,794	118,525	634,156	2,211,640	1,522,462		689,178
	City corporation	6,786,165	4,606,611	3,867,296	118,525	620,790	2,179,554			
	School district	72,950	40,864	27,498		13,366	32,086			

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80	Utica, N. Y.	5,849,011	3,576,077	3,221,227	500	354,350	2,272,934	1,248,351		1,024,583
	City corporation	5,737,012	3,464,078	3,109,228	500	354,350	2,272,934			
	County supervisors' fund	111,999	111,999	111,999						
81	El Paso, Tex.	3,563,741	2,556,355	1,951,710	193,056	411,589	1,007,386	568,548		438,838
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000									
82	Somerville, Mass.	$3,564,641	$3,052,403	$2,701,996	$123,022	$227,385	$512,238	$22,208		$490,030
83	Fort Wayne, Ind.	5,735,364	3,416,209	2,469,682	744,802	201,725	2,319,155	522,984		1,796,171
	City corporation	3,340,653	1,838,450	1,053,049	744,802	40,599	1,502,203			
	School district	2,394,711	1,577,759	1,416,633		161,126	816,952			
84	Jacksonville, Fla.	5,612,233	4,220,383	2,739,557	972,937	507,889	1,391,850	88,810		1,303,040
	City corporation	4,568,864	3,362,428	1,988,462	972,937	401,029	1,206,436			
	School district	1,043,369	857,955	751,095		106,860	185,414			
85	Knoxville, Tenn.	3,918,866	3,186,941	2,237,805	241,509	707,627	731,925	854,689		[2] 122,764
86	Evansville, Ind.	3,433,287	2,518,512	2,066,500	287,879	164,133	914,775		178,409	1,093,184
	City corporation	2,191,710	1,426,567	1,048,619	287,879	90,069	765,143			
	School district	1,241,577	1,091,945	1,017,881		74,064	149,632			
87	Lawrence, Mass.	5,464,669	4,039,108	3,463,951	298,639	276,518	1,425,561	885,463		540,098
88	Savannah, Ga.	2,489,159	2,091,961	1,706,793	203,036	182,132	397,198	82,207		314,991
	City corporation	2,134,428	1,745,784	1,365,304	203,036	177,444	388,644			
	School district	354,731	346,177	341,489		4,688	8,554			
89	Schenectady, N. Y.	6,564,651	4,335,610	3,796,146	165,516	373,948	2,229,041	1,007,992		1,221,049
90	Allentown, Pa.	2,819,051	2,002,218	1,707,355	102,411	192,452	816,833	254,816		562,017
	City corporation	1,368,298	931,586	762,762	102,411	66,413	436,712			
	School district	1,450,753	1,070,632	944,593		126,039	380,121			
91	Wichita, Kans.	4,494,833	2,626,659	2,185,224	11,306	430,129	1,868,174	665,331		1,202,843
	City corporation	3,011,769	1,264,206	950,908	11,306	301,992	1,747,563			
	School district	1,483,064	1,362,453	1,234,316		128,137	120,611			
92	Bayonne, N. J.	6,030,941	4,648,361	3,617,701	384,639	646,021	1,382,580	821,876		560,704
93	Long Beach, Calif.	12,980,095	5,831,651	4,006,863	1,270,146	554,642	7,148,444	1,815,008		5,333,436
	City corporation	9,455,988	3,897,049	2,275,011	1,270,146	351,892	5,558,939			
	School district	3,524,107	1,934,602	1,731,852		202,750	1,589,505			
94	Tampa, Fla.	4,277,838	2,395,989	1,733,871	275,020	387,098	1,881,849	1,401,754		480,095
	City corporation	3,438,456	1,809,626	1,195,534	275,020	339,072	1,628,830			
	School district	839,382	586,363	538,337		48,026	253,019			

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 54.
[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: 1925—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
95	Harrisburg, Pa.	$4,133,083	$2,603,982	$2,234,723	$143,314	$225,945	$1,529,101	$743,282		$785,819
	City corporation	2,050,682	1,238,761	957,315	143,314	138,132	811,921			
	School district	2,082,401	1,365,221	1,277,408		87,813	717,180			
96	Manchester, N. H.	3,089,710	2,682,788	2,230,548	176,756	275,484	406,922		$214,672	621,594
97	Peoria, Ill.	3,158,132	2,287,460	2,168,141	2,446	116,873	870,672	142,596		728,076
	City corporation	1,660,318	1,151,200	1,083,059	2,446	65,695	509,118			
	School district	1,222,968	1,021,278	972,805		48,473	201,690			
	Pleasure driveway and park district	274,846	114,982	112,277		2,705	159,864			
98	South Bend, Ind.	5,637,494	2,877,367	2,416,161	204,248	256,958	2,760,127	418,145		2,341,982
	City corporation	3,303,113	1,348,914	1,036,826	204,248	107,840	1,954,199			
	School district	2,334,381	1,528,453	1,379,335		149,118	805,928			
99	Hamtramck, Mich.	3,805,530	2,324,754	1,714,688	330,933	279,133	1,480,776	903,580		577,196
	City corporation	2,345,594	1,445,206	986,319	330,933	127,954	900,388			
	School district	1,459,936	879,548	728,369		151,179	580,388			
100	St. Joseph, Mo.	3,215,587	2,064,892	1,870,267	1,082	193,543	1,150,695	307,875		842,820
	City corporation	2,269,601	1,122,620	974,097	1,082	147,441	1,146,981			
	School district	945,986	942,272	896,170		46,102	3,714			
101	Wilkes-Barre, Pa.	3,690,765	2,262,242	2,065,757	6,048	190,437	1,428,523	670,122		758,401
	City corporation	2,217,452	1,191,948	1,024,007	6,048	161,893	1,025,504			
	School district	1,473,313	1,070,294	1,041,750		28,544	403,019			
102	Gary, Ind.	4,041,222	2,550,309	2,392,902	27,840	129,567	1,490,913	219,490		1,271,423
	City corporation	2,119,170	1,167,159	1,095,034	27,840	44,285	952,011			
	School district	1,922,052	1,383,150	1,297,868		85,282	538,902			

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103	Rockford, Ill	3,557,798	2,369,556	2,003,918	139,641	225,997	1,188,242	169,779		1,018,463
	City corporation	2,089,702	1,176,028	886,869	139,641	149,518	913,674			
	School district	1,371,841	1,122,910	1,048,714		74,196	248,931			
	Park district	96,255	70,618	68,335		2,283	25,637			
104	Sioux City, Iowa	4,655,220	2,484,740	2,148,537	143,017	193,186	2,170,480	526,752		1,643,728
	City corporation	2,596,026	1,086,145	854,106	143,017	89,022	1,509,881			
	School district	2,059,194	1,398,595	1,294,431		104,164	660,599			
105	Portland, Me	4,078,082	3,385,933	2,659,476	268,113	458,344	692,149	194,339		497,810
	City corporation	3,419,792	2,976,568	2,650,762	78,673	247,133	443,224			
	Bridge district	14,610	14,610	7,003		7,607				
	Water district	627,613	378,688	1,307	189,440	187,941	248,925			
	Pier site district	16,067	16,067	404		15,663				
106	Little Rock, Ark	2,308,045	1,598,132	1,373,914	12,394	211,824	709,913	255,014		454,899
	City corporation	818,905	785,981	743,131	12,394	30,456	32,924			
	School district	674,681	652,594	620,526		32,068	22,087			
	Sewer and street improvement district	814,459	159,557	10,257		149,300	654,902			
107	Charleston, S. C	4,292,227	2,964,438	1,525,361	973,728	465,349	1,327,789	725,878		601,911
	City corporation	3,886,789	2,573,190	1,159,810	973,728	439,652	1,313,599			
	School district	405,438	391,248	365,551		25,697	14,190			
108	Sacramento, Calif	6,237,112	4,077,739	3,213,150	338,289	526,300	2,159,373	615,627		1,543,746
	City corporation	4,007,962	2,310,462	1,680,383	338,289	291,790	1,697,500			
	School district	2,176,051	1,767,277	1,532,767		234,510	408,774			
	Utility district	53,099					53,099			
109	Troy, N. Y	3,747,994	2,951,895	2,532,030	114,101	305,764	796,099	166,159		629,940
	City corporation	3,420,461	2,625,741	2,210,698	114,101	300,942	794,720			
	Lansingburg school district	168,420	167,383	162,561		4,822	1,037			
	County supervisors' fund	159,113	158,771	158,771			342			
110	Binghamton, N. Y	5,426,972	3,171,381	2,725,495	206,668	239,218	2,255,591	1,373,478		882,113
111	Saginaw, Mich	3,453,263	2,382,252	1,949,164	173,510	259,578	1,071,011	235,592		835,419
	City corporation	2,209,183	1,153,401	834,713	173,510	145,178	1,055,782			
	School district	1,244,080	1,228,851	1,114,451		114,400	15,229			
112	Johnstown, Pa	3,714,549	2,253,519	1,958,430	849	294,240	1,461,030	861,070		599,960
	City corporation	1,861,543	1,047,150	869,684	849	176,617	814,393			
	School district	1,853,006	1,206,369	1,088,746		117,623	646,637			
113	East St. Louis, Ill	2,681,868	1,601,135	1,396,821		204,314	1,080,733	188,536		892,197
	City corporation	1,800,600	776,258	644,862		131,396	1,024,342			
	School district	752,535	718,130	679,222		38,908	34,405			
	Park district	128,733	106,747	72,737		34,010	21,986			

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
114	Terre Haute, Ind	$2,889,856	$2,225,872	$2,063,226	$37,805	$124,841	$663,984	$89,662		$574,322
	City corporation	1,354,421	1,022,091	898,445	37,805	85,841	332,330			
	School district	1,535,435	1,203,781	1,164,781		39,000	331,654			
115	Pawtucket, R. I	3,687,689	2,324,318	1,747,550	187,206	389,562	1,363,371	709,318		654,053
116	Highland Park, Mich	5,608,772	3,527,375	2,996,618	152,948	377,809	2,081,397	1,079,366		1,002,631
	City corporation	3,214,047	2,063,893	1,711,046	152,948	199,899	1,150,154			
	School district	2,394,725	1,463,482	1,285,572		177,910	931,243			
117	Lansing, Mich	6,004,402	3,721,133	1,930,909	1,385,362	404,862	2,283,269	532,568		1,750,701
	City corporation	4,484,733	2,761,368	971,144	1,385,362	404,862	1,723,365			
	School district	1,519,669	959,765	959,765			559,904			
118	Passaic, N. J	4,890,827	2,945,630	2,578,493		367,137	1,945,197	1,729,217		215,980
119	Springfield, Ohio	2,309,655	1,679,300	1,351,665	105,065	222,570	630,355		$191,804	822,159
	City corporation	1,390,980	852,276	621,173	105,065	126,038	538,704			
	School district	918,675	827,024	730,492		96,532	91,651			
120	Chester, Pa	1,780,408	1,438,228	1,240,848	720	196,660	342,180	53,689		288,491
	City corporation	758,447	587,950	480,573	720	106,657	170,497			
	School district	1,021,961	850,278	760,275		90,003	171,683			
121	Hoboken, N. J	4,321,989	4,279,985	3,275,683	286,631	717,671	42,004		641,594	683,598
122	Racine, Wis	2,734,067	1,930,616	1,621,185	112,977	196,454	803,451	106,702		696,749
123	Winston-Salem, N. C	5,380,259	1,952,187	1,296,920	126,906	528,361	3,428,072	2,760,353		667,719
124	New Britain, Conn	3,023,283	2,262,106	1,948,350	96,077	217,679	761,177	357,789		403,388
125	Chattanooga, Tenn	2,557,630	1,824,778	1,417,154	44,999	362,625	732,852	514,360		218,492

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126	Altoona, Pa	2,621,058	1,635,853	1,361,144	88,873	185,836	985,205	445,132		540,073
	City corporation	1,398,945	709,668	514,413	88,873	106,382	689,277			
	School district	1,222,113	926,185	846,731		79,454	295,928			
127	Mobile, Ala	2,672,836	1,525,522	1,134,015	158,893	232,614	1,147,314	923,256		224,058
	City corporation	1,964,262	1,043,173	661,652	158,893	222,628	921,089			
	School district	708,574	482,349	472,363		9,986	226,225			
128	Berkeley, Calif	2,872,948	2,526,153	2,342,222	10,013	173,918	346,795		331,695	678,490
	City corporation	1,294,683	1,046,837	985,235	10,013	51,589	247,846			
	School district	1,531,330	1,474,989	1,352,660		122,329	56,341			
	Utility district	46,935	4,327	4,327			42,608			
129	Brockton, Mass	3,466,336	2,782,382	2,384,364	146,454	251,564	683,954		97,160	781,114
130	Springfield, Ill	3,145,222	2,225,384	1,573,166	505,179	147,039	919,838	174,510		745,328
	City corporation	2,080,081	1,255,930	648,322	505,179	102,429	824,151			
	School district	948,928	866,857	825,626		41,231	82,071			
	Pleasure driveway and park district	116,213	102,597	99,218		3,379	13,616			
131	Bethlehem, Pa	2,558,304	1,696,089	1,264,159	87,706	344,224	862,215	231,937		630,278
	City corporation	1,257,523	762,390	498,202	87,706	176,482	495,133			
	School district	1,300,781	933,699	765,957		167,742	367,082			
132	Huntington, W. Va	3,248,855	1,774,205	1,631,131	14,490	128,584	1,474,650	234,060		1,240,590
	City corporation	1,831,204	689,477	637,249	14,490	37,738	1,141,727			
	School district	1,417,651	1,084,728	993,882		90,846	332,923			
133	Cicero, Ill	2,623,635	1,804,307	1,399,166	160,895	244,246	819,328	224,587		594,741
	City corporation	1,712,490	968,221	635,242	160,895	172,084	744,269			
	School district	832,301	809,566	752,272		57,294	22,735			
	Park district	78,844	26,520	11,652		14,868	52,324			
134	Quincy, Mass	3,836,261	2,889,024	2,487,384	113,444	288,196	947,237		78,160	1,025,397
135	Lincoln, Nebr	3,829,840	2,378,572	1,620,547	529,892	228,133	1,451,268	268,012		1,183,256
	City corporation	2,494,833	1,241,542	578,216	529,892	133,434	1,253,291			
	School district	1,299,488	1,110,441	1,021,705		88,736	189,047			
	Sanitary district	35,519	26,589	20,626		5,963	8,930			
136	Holyoke, Mass	4,863,310	3,774,241	2,516,105	1,027,494	230,642	1,089,069		123,994	1,213,063
137	East Orange, N. J	3,532,692	2,509,313	2,071,159	153,757	284,397	1,023,379	306,106		717,273
138	Portsmouth, Va	2,414,061	1,640,034	974,464	172,119	493,451	774,027	757,252		16,775
139	Covington, Ky	1,792,555	1,451,083	1,130,891	182,521	137,671	341,472	170,829		170,643
	City corporation	1,385,511	1,081,540	788,053	182,521	110,966	303,971			
	School district	407,044	369,543	342,838		26,705	37,501			

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
140	Macon, Ga.	$2,641,845	$1,513,818	$1,211,688	$188,920	$113,210	$1,128,027	$750,532		$377,495
	City corporation	2,081,060	1,134,019	832,262	188,920	112,837	947,041			
	School district	560,785	379,799	379,426		373	180,986			
141	Roanoke, Va.	2,757,745	1,628,482	1,331,047	16,476	280,959	1,129,263	872,645		256,618
142	Jackson, Mich.	2,964,298	1,703,874	1,351,721	131,981	220,172	1,260,424	645,163		615,261
	City corporation	2,066,394	1,043,947	733,650	131,981	178,316	1,022,447			
	School district	897,904	659,927	618,071		41,856	237,977			
143	Shreveport, La.	3,979,614	1,851,484	1,387,356	125,948	338,180	2,128,130	975,219		1,152,911
	City corporation	2,703,454	1,239,522	867,437	125,948	246,137	1,463,932			
	School district	1,276,160	611,962	519,919		92,043	664,198			
144	Fresno, Calif.	2,395,835	2,284,779	2,130,481	4,843	149,455	111,056		$35,396	146,452
	City corporation	1,134,173	1,059,500	1,018,326	4,843	36,331	74,673			
	School district	1,261,662	1,225,279	1,112,155		113,124	36,383			
145	Niagara Falls, N. Y.	5,265,657	2,957,727	2,264,960	176,715	516,052	2,307,930	1,439,994		867,936
146	Lakewood, Ohio	3,386,407	2,466,956	1,745,501	213,927	507,528	919,451	242,680		676,771
	City corporation	1,579,867	1,048,731	583,244	213,927	251,560	531,136			
	School district	1,806,540	1,418,225	1,162,257		255,968	388,315			
147	Lancaster, Pa.	2,049,180	1,304,813	1,016,880	190,692	97,241	744,367	675,072		69,295
	City corporation	915,272	686,464	464,786	190,692	30,986	228,808			
	School district	1,133,908	618,349	552,094		66,255	515,559			
148	Wheeling, W. Va.	3,110,309	1,944,376	1,558,498	162,783	223,095	1,165,933	570,578		595,355
	City corporation	1,912,937	1,020,044	661,844	162,783	195,417	892,893			
	School district	1,197,372	924,332	896,654		27,678	273,040			
149	Pasadena, Calif.	8,077,256	4,961,213	3,015,984	1,555,703	389,526	3,116,043	74,131		3,041,912
	City corporation	5,726,388	3,388,858	1,522,751	1,555,703	310,404	2,337,530			
	School district	2,350,868	1,572,355	1,493,233		79,122	778,513			

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150	Topeka, Kans	2,774,662	1,719,162	1,347,548	245,512	126,102	1,055,500	361,330		694,170
	City corporation	1,824,381	995,425	633,166	245,512	116,747	828,956			
	School district	950,281	723,737	714,382		9,355	226,544			
151	Wichita Falls, Tex	1,750,440	1,350,744	740,292	132,703	477,749	399,696	114,184		285,512
	City corporation	838,130	600,126	338,026	99,675	162,425	238,004			
	School district	611,077	449,385	385,041		64,344	161,692			
	Water improvement district	301,233	301,233	17,225	33,028	250,980				
152	Augusta, Ga	1,935,182	1,768,716	1,489,162	122,233	157,321	166,466		323,019	489,485
	City corporation	1,388,357	1,249,397	971,607	122,233	155,557	138,960			
	School district	546,825	519,319	517,555		1,764	27,506			
153	Kalamazoo, Mich	2,778,511	1,914,109	1,520,458	197,782	195,869	864,402	153,768		710,634
	City corporation	1,451,811	958,829	680,089	197,782	80,958	492,982			
	School district	1,326,700	955,280	840,369		114,911	371,420			
154	Newton, Mass	4,470,004	3,230,868	2,825,035	127,397	278,436	1,239,136	442,310		796,826
155	Atlantic City, N. J	7,540,270	5,592,061	4,526,332	240,264	825,465	1,948,209	1,104,691		843,518
156	Decatur, Ill	2,545,903	1,432,619	1,017,383	273,477	141,759	1,113,284	522,823		590,461
	City corporation	1,432,893	735,977	372,632	273,477	89,868	696,916			
	School district	961,559	681,482	630,219		51,263	280,077			
	Park district	151,451	15,160	14,532		628	136,291			
157	Davenport, Iowa	2,645,432	1,790,741	1,613,180	24,914	152,647	854,691		125,935	980,626
	City corporation	1,568,851	866,307	753,349	24,914	88,044	702,544			
	School district	1,076,581	924,434	859,831		64,603	152,147			
158	Charlotte, N. C	4,512,782	1,882,212	1,204,335	275,804	402,073	2,630,570	2,085,861		544,709
159	Malden, Mass	2,620,049	1,954,052	1,664,422	86,884	202,746	665,997	285,308		380,689
160	Oak Park, Ill	3,307,202	1,953,059	1,528,619	186,087	238,353	1,354,143	349,750		1,004,393
	City corporation	1,921,202	935,741	592,753	186,087	156,901	985,461			
	School district	1,342,742	974,060	904,958		69,102	368,682			
	Park district	43,258	43,258	30,908		12,350				
161	Kenosha, Wis	3,360,262	1,741,825	1,516,739	92,504	132,582	1,618,437	347,604		1,270,833
162	Hammond, Ind	4,492,560	2,094,565	1,715,896	243,579	135,090	2,397,995		60,447	2,458,442
	City corporation	3,354,447	979,807	685,713	243,579	50,515	2,374,640			
	School district	1,138,113	1,114,758	1,030,183		84,575	23,355			
163	Mount Vernon, N. Y	4,842,135	3,252,971	2,614,826	212,813	425,332	1,589,164	1,311,851		277,313
	City corporation	2,947,626	1,881,199	1,344,205	212,813	324,181	1,066,427			
	School district	1,894,509	1,371,772	1,270,621		101,151	522,737			
164	Cedar Rapids, Iowa	2,222,040	1,534,290	1,299,377	76,680	158,233	687,750		17,550	705,300
	City corporation	1,048,942	632,198	490,567	76,680	64,951	416,744			
	School district	1,173,098	902,092	808,810		93,282	271,006			

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000									
165	Woonsocket, R. I.	$3,008,748	$1,836,227	$1,322,745	$104,302	$409,180	$1,172,521	$628,613	----	$543,908
166	New Castle, Pa.	1,789,427	1,278,636	1,149,615	----	129,021	510,791	228,294	----	282,497
	City corporation	892,906	472,322	420,613	----	51,709	420,584	----	----	----
	School district	896,521	806,314	729,002	----	77,312	90,207	----	----	----
167	Beaumont, Tex.	2,125,908	1,347,526	889,036	195,688	262,802	778,382	397,962	----	380,420
168	McKeesport, Pa.	1,996,613	1,615,474	1,305,800	186,584	123,090	381,139	167,534	----	213,605
	City corporation	1,097,633	825,807	573,099	186,584	66,124	271,826	----	----	----
	School district	898,980	789,667	732,701	----	56,966	109,313	----	----	----
169	York, Pa.	1,417,886	1,194,571	1,129,046	----	65,525	223,315	103,155	----	120,160
	City corporation	745,450	551,248	496,150	----	55,098	194,202	----	----	----
	School district	672,436	643,323	632,896	----	10,427	29,113	----	----	----
170	Haverhill, Mass.	2,686,789	2,136,055	1,952,807	94,530	88,718	550,734	210,861	----	339,873
171	Bay City, Mich.	2,504,109	1,929,762	1,338,579	306,460	284,723	574,347	102,274	----	472,073
	City corporation	1,689,175	1,120,573	661,590	306,460	152,523	568,602	----	----	----
	School district	814,934	809,189	676,989	----	132,200	5,745	----	----	----
172	Elmira, N. Y.	2,151,808	1,749,076	1,448,152	138,622	162,302	402,732	----	$99,101	501,833
173	Charleston, W. Va.	2,818,803	1,389,062	1,199,619	10,997	178,446	1,429,741	322,474	----	1,107,267
	City corporation	1,409,258	663,986	571,438	10,997	81,551	745,272	----	----	----
	School district	1,409,545	725,076	628,181	----	96,895	684,469	----	----	----
174	Medford, Mass.	2,425,980	1,819,778	1,548,998	94,852	175,928	606,202	172,032	----	434,170
175	Galveston, Tex.	3,102,020	1,688,174	1,214,204	156,929	317,041	1,413,846	984,481	----	429,365

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176	Pontiac, Mich	2,866,027	1,724,147	1,274,079	187,028	263,040	1,141,880	287,497		854,383
	City corporation	1,454,969	958,125	611,098	187,028	159,999	496,844			
	School district	1,411,058	766,022	662,981		103,041	645,036			
177	Chelsea, Mass	2,869,860	2,117,973	1,828,994	48,587	240,392	751,887	525,699		226,188
178	Stockton, Calif	3,605,245	1,918,827	1,700,767	5,996	212,064	1,686,418	965,217		721,201
	City corporation	2,610,868	1,041,584	903,636	5,996	131,952	1,569,284			
	School district	994,377	877,243	797,131		80,112	117,134			
179	Perth Amboy, N. J	2,825,699	1,864,841	1,255,261	244,437	365,143	960,858	802,574		158,284
180	Pittsfield, Mass	1,946,364	1,578,488	1,418,354	31,683	128,451	367,876		155,983	523,859
181	Lexington, Ky	1,435,789	1,225,733	1,100,076	2,514	123,143	210,056		222,239	432,295
182	Lima, Ohio	2,211,179	1,448,980	879,376	127,811	441,793	762,199	117,188		645,011
	City corporation	1,414,594	863,846	350,216	127,811	385,819	550,748			
	School district	796,585	585,134	529,160		55,974	211,451			
183	Madison, Wis	4,129,865	2,189,164	1,794,286	143,516	251,362	1,940,701	880,455		1,060,246
184	Newport News, Va	1,088,408	904,815	733,554	2,942	168,319	183,593	21,753		161,840
185	Montgomery, Ala	1,773,020	1,289,159	886,589	104,392	298,178	483,861	371,427		112,434
186	Greensboro, N. C	4,680,571	1,355,688	930,753	101,932	323,003	3,324,883	2,462,233		862,650
187	East Chicago, Ind	5,024,473	1,506,035	1,223,242	56,664	226,129	3,518,438	2,463,636		1,054,802
	City corporation	3,757,532	859,464	648,301	56,664	154,499	2,898,068			
	School district	1,266,941	646,571	574,941		71,630	620,370			
188	New Rochelle, N. Y	5,128,587	3,176,333	2,932,279		244,054	1,952,254	1,671,755		280,499
189	Columbus, Ga	1,849,504	1,070,934	893,942	66,289	110,703	778,570	408,665		369,905
190	Evanston, Ill	3,708,797	2,213,751	1,889,178	137,854	186,719	1,495,046	676,062		818,984
	City corporation	1,635,281	1,110,170	867,709	137,854	104,607	525,111			
	School district	2,061,037	1,091,102	1,008,990		82,112	969,935			
	Park district	12,479	12,479	12,479						
191	Pueblo, Colo	2,212,685	1,667,766	1,097,301	251,098	319,367	544,919		60,781	605,700
	City corporation	1,480,231	1,057,237	549,294	251,098	256,845	422,994			
	School district	732,454	610,529	548,007		62,522	121,925			
192	Fitchburg, Mass	2,161,461	1,899,441	1,635,970	119,750	143,721	262,020		53,211	315,231
193	San Jose, Calif	2,579,329	1,500,632	1,370,793		129,839	1,078,697	101,057		977,640
	City corporation	1,267,371	567,448	516,491		50,957	699,923			
	School district	1,311,958	933,184	854,302		78,882	378,774			
194	Waco, Tex	1,848,305	1,310,298	1,076,327	125,815	108,156	538,007	171,309		366,698
195	Muskegon, Mich	2,343,411	1,481,878	1,165,530	121,337	195,011	861,533	77,152		784,381
	City corporation	1,202,436	741,602	468,377	121,337	151,888	460,834			
	School district	1,140,975	740,276	697,153		43,123	400,699			

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
196	Brookline, Mass	$3,378,548	$2,617,901	$2,314,839	$137,600	$165,462	$760,647	$292,087	----	$468,560
197	Salem, Mass	2,189,032	1,866,551	1,620,150	128,440	117,961	322,481	50,610	----	271,871
198	Jamestown, N. Y	2,899,016	1,931,361	1,462,621	287,370	181,370	967,655	176,011	----	791,644
	City corporation	1,876,161	1,086,618	687,816	287,370	111,432	789,543	----	----	----
	School district	987,808	809,696	739,758	----	69,938	178,112	----	----	----
	County supervisors' fund	35,047	35,047	35,047	----	----	----	----	----	----
199	Butte, Mont	1,132,811	1,078,322	926,837	----	151,485	54,489	----	$80,131	134,620
	City corporation	681,040	646,674	511,030	----	135,644	34,366	----	----	----
	School district	451,771	431,648	415,807	----	15,841	20,123	----	----	----
200	Williamsport, Pa	1,245,056	1,049,594	993,667	858	55,069	195,462	----	64,622	260,084
	City corporation	653,279	466,818	440,846	858	25,114	186,461	----	----	----
	School district	591,777	582,776	552,821	----	29,955	9,001	----	----	----
201	Muncie, Ind	1,447,629	1,014,208	906,374	14,827	93,007	433,421	74,901	----	358,520
	City corporation	809,450	403,116	365,762	14,827	22,527	406,334	----	----	----
	School district	638,179	611,092	540,612	----	70,480	27,087	----	----	----
202	Hamilton, Ohio	2,251,765	1,759,865	826,968	655,779	277,118	491,900	----	175,013	666,913
	City corporation	1,755,707	1,264,843	369,869	655,779	239,195	490,864	----	----	----
	School district	496,058	495,022	457,099	----	37,923	1,036	----	----	----
203	Lorain, Ohio	1,953,640	1,492,271	1,050,991	120,361	320,919	461,369	127,768	----	333,601
	City corporation	1,237,330	817,510	475,684	120,361	221,465	419,820	----	----	----
	School district	716,310	674,761	575,307	----	99,454	41,549	----	----	----
204	Everett, Mass	2,151,829	1,893,190	1,619,047	76,756	197,387	258,639	----	93,930	352,569
205	Chicopee, Mass	2,424,167	1,744,591	1,299,571	349,560	95,460	679,576	235,231	----	444,345

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206	Springfield, Mo	1,145,393	894,602	850,199	5,105	39,298	250,791	64,031		186,760
	City corporation	562,165	401,241	388,405	5,105	7,731	160,924			
	School district	583,228	493,361	461,794		31,567	89,867			
207	Battle Creek, Mich	1,694,577	1,231,945	1,025,872	136,331	69,742	462,632		49,961	512,593
	City corporation	849,048	604,168	419,595	136,331	48,242	244,880			
	School district	845,529	627,777	606,277		21,500	217,752			
208	Durham, N. C	1,852,509	1,147,576	733,376	170,166	244,034	704,933	426,937		277,996
209	Columbia, S. C	1,476,166	1,159,694	853,713	111,263	194,718	316,472		2,395	318,867
	City corporation	894,738	794,758	525,370	111,263	158,125	99,980			
	School district	581,428	364,936	328,343		36,593	216,492			
210	Dubuque, Iowa	2,284,820	1,212,673	974,301	70,203	168,169	1,072,147	387,855		684,292
	City corporation	1,623,723	700,555	530,656	70,203	99,696	923,168			
	School district	661,097	512,118	443,645		68,473	148,979			
211	Stamford, Conn	2,430,438	1,850,520	1,690,523		159,997	579,918	119,210		460,708
	City corporation	1,112,907	847,865	774,643		73,222	265,042			
	Town	1,317,531	1,002,655	915,880		86,775	314,876			
212	Joliet, Ill	2,082,072	1,433,508	1,092,609	149,977	190,922	648,564	210,148		438,416
	City corporation	920,808	674,569	416,824	149,977	107,768	246,239			
	School district	1,128,914	735,390	652,236		83,154	393,524			
	Park district	32,350	23,549	23,549			8,801			
213	Aurora, Ill	2,320,657	1,170,716	896,551	144,974	129,191	1,140,941	586,815		563,126
	City corporation	1,638,113	690,287	449,369	144,974	95,944	947,826			
	School district	682,544	480,429	447,182		33,247	202,115			
214	Superior, Wis	1,645,743	1,410,989	1,301,267		109,722	234,754	5,898		228,856
215	Council Bluffs, Iowa	2,262,911	1,222,067	937,117	179,042	105,908	1,040,844	185,681		855,163
	City corporation	1,338,401	594,367	349,837	179,042	65,488	744,034			
	School district	924,510	627,700	587,280		40,420	296,810			
216	Rock Island, Ill	1,429,592	830,313	663,718	58,017	108,578	599,279	70,597		528,682
	City corporation	1,018,636	425,290	281,667	58,017	85,606	593,346			
	School district	410,956	405,023	382,051		22,972	5,933			
217	Taunton, Mass	2,052,858	1,807,664	1,191,779	464,328	151,557	245,194		25,056	270,250
218	Portsmouth, Ohio	1,958,914	1,105,646	755,609	112,142	237,895	853,268	640,924		212,344
	City corporation	1,385,961	610,849	334,392	112,142	164,315	775,112			
	School district	572,953	494,797	421,217		73,580	78,156			
219	Quincy, Ill	1,678,621	951,211	807,059	93,510	50,642	727,410	114,129		613,281
	City corporation	1,114,937	537,567	400,787	93,510	43,270	577,370			
	School district	546,315	396,867	389,495		7,372	149,448			
	Sanitary district	17,369	16,777	16,777			592			

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays [1]		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)	(Table 17)			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
220	New Brunswick, N. J.	$2,184,947	$1,581,186	$1,233,578	$145,171	$202,437	$603,761	$377,303		$226,458
221	Austin, Tex.	2,231,937	1,434,706	905,172	368,622	160,912	797,231	293,566		503,665
	City corporation	1,491,455	1,034,260	507,348	368,622	158,290	457,195			
	School district	740,482	400,446	397,824		2,622	340,036			
222	Ogden, Utah	1,888,344	1,257,838	929,590	63,357	264,891	630,506	136,528		493,978
	City corporation	1,186,559	672,772	391,862	63,357	217,553	513,787			
	School district	701,785	585,066	537,728		47,338	116,719			
223	Kokomo, Ind.	979,398	669,230	619,464	11,868	37,898	310,168	17,803		292,365
	City corporation	554,679	312,194	282,818	11,868	17,508	242,485			
	School district	424,719	357,036	336,646		20,390	67,683			
224	Easton, Pa.	2,690,557	1,104,960	953,050	23	151,887	1,585,597	1,465,257		120,340
	City corporation	1,193,639	478,146	410,296	23	67,827	715,493			
	School district	1,496,918	626,814	542,754		84,060	870,104			
225	Waterloo, Iowa	1,589,145	1,213,376	950,405	109,773	153,198	375,769		$68,670	444,439
	City corporation	898,534	562,018	383,292	109,773	68,953	336,516			
	School district	690,611	651,358	567,113		84,245	39,253			
226	Wilmington, N. C.	1,070,866	1,011,055	761,933	80,039	169,083	59,811	41,417		18,394
	City corporation	720,302	660,491	446,870	80,039	133,582	59,811			
	School district	350,564	350,564	315,063		35,501				
227	Danville, Ill.	1,375,855	830,038	717,632	935	111,471	545,817	220,215		325,602
	City corporation	736,596	435,782	357,316	935	77,531	300,814			
	School district	639,259	394,256	360,316		33,940	245,003			
228	Hazleton, Pa.	1,305,169	899,409	804,226		95,183	405,760	328,593		77,167
	City corporation	628,136	337,546	277,810		59,736	290,590			
	School district	677,033	561,863	526,416		35,447	115,170			

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229	Auburn, N. Y	1,368,646	1,198,672	1,018,502	114,202	65,968	169,974		53,436	223,410
230	Poughkeepsie, N. Y	2,063,955	1,382,683	1,090,459	117,496	174,728	681,272	149,240		532,032
231	Orange, N. J	2,001,665	1,346,067	1,112,115	65,004	168,948	655,598	369,0 3		286,515
232	Petersburg, Va	1,234,887	932,322	670,921	71,619	189,782	302,565	275,602		26,963
233	Amsterdam, N. Y	2,152,564	1,200,803	1,020,831	98,438	81,534	951,761	593,956		352,805
	City corporation	960,316	623,029	490,643	98,438	33,948	337,287			
	School district	1,191,623	577,149	529,563		47,586	614,474			
	County supervisors' fund	625	625	625						
234	Waltham, Mass	1,983,441	1,440,481	1,241,410	90,084	108,987	542,960	299,701		243,259
235	Norristown, Pa	975,963	646,072	588,891	1,827	55,354	329,891	185,847		144,044
	City corporation	269,964	239,138	226,450	1,827	10,861	30,826			
	School district	705,999	406,934	362,441		44,493	299,065			
236	Lewiston, Me	940,300	804,740	676,539	60,168	68,033	135,560		11,054	146,614
237	Green Bay, Wis	1,505,657	1,193,393	988,396	62,246	142,751	312,264		200,641	512,905
238	Sheboygan, Wis	1,717,961	1,168,292	1,043,353	61,686	63,253	549,669		83,577	633,246
239	Moline, Ill	1,147,883	931,407	751,325	81,437	98,645	216,476		207,121	423,597
	City corporation	713,665	501,056	339,339	81,437	80,280	212,609			
	School district	434,218	430,351	411,986		18,365	3,867			
240	Oshkosh, Wis	1,545,095	1,300,844	1,136,432	93,606	70,806	244,251		136,615	380,866
241	Elgin, Ill	1,451,408	842,876	693,846	58,414	90,616	608,532	230,687		377,845
	City corporation	888,143	396,114	297,668	58,414	40,032	492,029			
	School district	416,162	406,921	390,847		16,074	9,241			
	Sanitary district	147,103	39,841	5,331		34,510	107,262			
242	Watertown, N. Y	1,966,499	1,318,046	1,088,881	85,385	143,780	648,453	235,618		412,835
243	Muskogee, Okla	1,361,687	1,143,967	829,996	85,360	228,611	217,720		199,904	417,624
	City corporation	864,686	650,401	406,627	85,360	158,414	214,285			
	School district	497,001	493,566	423,369		70,197	3,435			
244	La Crosse, Wis	1,443,719	1,105,874	949,941	53,200	102,733	337,845		101,066	438,911
245	Newburgh, N. Y	1,255,627	1,084,705	948,973	60,364	75,368	170,922	53,800		117,122
246	Lynchburg, Va	1,630,035	1,181,871	932,205	68,569	181,097	448,164	149,769		298,395
247	Colorado Springs, Colo	4,493,039	1,648,905	1,098,779	367,505	182,621	2,844,134	2,346,642		497,492
	City corporation	3,432,405	957,691	460,756	367,505	129,430	2,474,714			
	School district	1,060,634	691,214	638,023		53,191	369,420			

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

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

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

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest
		All revenues	Taxes			Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license										
	Grand total	$61.56	$39.20	$1.51	$0.12	$1.79	$4.52	$0.44	$3.12	$2.91	$1.64	$6.32	$47.55	$37.43	$3.60	$6.53	$14.00
	Group I	74.22	47.98	2.07	0.04	2.17	4.70	0.44	3.06	4.74	1.86	7.17	57.52	45.03	4.01	8.48	16.71
	Group II	66.81	41.13	1.10	0.04	2.56	4.46	0.41	5.57	2.39	2.29	6.84	52.20	41.38	4.56	6.26	14.61
	Group III	48.75	30.88	1.09	0.16	1.27	4.22	0.46	2.60	1.44	1.31	5.33	37.78	29.77	2.80	5.21	10.97
	Group IV	49.00	30.31	0.92	0.26	1.22	5.04	0.43	2.69	1.21	1.22	5.70	36.76	29.09	3.42	4.25	12.24
	Group V	44.79	28.50	1.26	0.25	1.13	3.66	0.41	2.47	0.88	1.24	4.98	34.41	27.64	2.68	4.09	10.38
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																
1	New York, N. Y	$79.04	$52.00	$4.57	-------	$2.45	$2.37	$0.42	$4.82	$5.84	$0.92	$5.65	$65.75	$50.27	$2.41	$13.06	$13.29
2	Chicago, Ill	68.45	43.71	0.03	-------	2.69	9.37	0.45	1.80	4.36	2.39	3.65	46.13	40.16	2.23	3.74	22.32
3	Philadelphia, Pa	55.66	38.68	-------	$0.03	0.79	0.52	0.07	1.59	8.16	2.09	3.73	47.19	39.09	1.47	6.63	8.47
4	Detroit, Mich	88.76	47.85	0.74	-------	1.05	6.90	0.54	3.69	1.11	3.20	23.69	64.06	39.71	16.35	8.00	24.70
5	Cleveland, Ohio	71.36	48.10	0.31	-------	1.48	5.69	0.67	0.52	2.86	2.83	8.91	53.04	39.66	4.32	9.06	18.31
6	St. Louis, Mo	48.60	31.50	-------	-------	3.40	3.51	0.20	1.21	2.93	1.54	4.31	38.69	34.26	2.85	1.58	9.91
7	Baltimore, Md	48.18	33.51	0.82	-------	1.71	1.35	0.04	1.39	3.65	0.63	5.09	40.35	31.53	2.03	6.79	7.83
8	Boston, Mass	89.11	61.74	8.91	0.43	0.61	0.70	0.50	1.00	6.67	3.10	5.43	72.16	58.55	3.37	10.23	16.95
9	Los Angeles, Calif.[1]																
10	Pittsburgh, Pa	67.64	53.45	-------	0.40	0.89	1.23	0.56	1.85	2.91	1.74	4.62	57.08	47.45	2.86	6.77	10.57
11	San Francisco, Calif	64.23	43.47	-------	-------	3.39	3.12	0.32	4.10	2.00	1.59	6.23	49.35	38.01	4.85	6.49	14.88
12	Buffalo, N. Y	68.08	46.25	2.08	-------	2.12	3.93	0.29	4.85	1.57	1.88	5.11	58.91	51.05	2.63	5.23	9.16

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

13	Milwaukee, Wis.	$68.35	$45.31	$5.86	-------	$1.23	$3.56	$0.36	$3.53	$1.37	$2.86	$4.25	$46.98	$40.83	$2.37	$3.78	$21.37
14	Washington, D. C.	65.39	29.06	0.01	-------	6.78	1.02	1.03	21.82	0.35	2.85	2.46	48.47	46.76	1.58	0.13	16.92
15	Newark, N. J.	68.62	46.55	0.59	$0.10	2.29	2.39	0.26	5.65	2.83	2.83	5.13	63.39	51.52	3.98	7.89	5.23
16	Minneapolis, Minn.	62.16	44.19	0.33	-------	0.80	7.18	0.50	3.47	1.34	1.95	2.40	46.56	39.29	1.44	5.84	15.60
17	New Orleans, La.	55.01	36.32	-------	0.21	2.66	2.99	0.21	2.02	1.12	1.64	7.83	37.11	25.87	5.82	5.42	17.90
18	Cincinnati, Ohio	68.91	40.75	1.37	-------	3.26	1.25	0.84	2.39	9.94	3.21	5.91	56.16	39.81	4.21	12.14	12.75
19	Kansas City, Mo.	56.01	38.24	-------	-------	3.37	1.16	0.18	1.75	3.36	2.14	5.79	46.58	38.13	4.43	4.03	9.43
20	Seattle, Wash.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
21	Indianapolis, Ind.	56.88	40.08	-------	0.13	0.57	12.02	0.07	1.64	0.62	1.57	0.17	38.67	34.34	0.08	4.25	18.20
22	Rochester, N. Y.	74.65	47.79	2.49	-------	3.20	7.27	0.14	5.38	1.63	2.10	4.65	57.95	49.46	2.00	6.49	16.70
23	Jersey City, N. J.	65.08	44.75	0.33	0.03	2.92	0.67	0.06	5.46	3.60	1.60	5.66	66.54	51.86	3.01	11.68	[2] 1.47

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

24	Louisville, Ky.	$37.96	$22.76	-------	-------	$2.49	$2.69	$0.19	$2.79	$1.02	$1.58	$4.43	$26.94	$23.00	$1.53	$2.40	$11.03
25	Toledo, Ohio	48.69	33.27	$0.53	-------	1.49	4.55	0.45	0.61	2.14	0.92	4.72	38.23	29.14	2.74	6.36	10.46
26	Portland, Oreg.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
27	Akron, Ohio [1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
28	Denver, Colo.	59.13	37.12	-------	-------	1.58	5.25	0.53	1.00	2.41	3.03	8.21	46.64	37.78	3.33	5.53	12.49
29	Columbus, Ohio	47.56	29.50	0.48	-------	2.09	4.16	0.34	0.37	3.01	1.02	6.59	36.56	25.06	3.54	7.96	11.00
30	Providence, R. I.	48.29	35.97	-------	$0.27	0.28	0.40	0.38	0.98	2.85	1.47	5.70	39.86	32.84	2.06	4.96	8.43
31	Oakland, Calif.	53.48	28.99	-------	-------	1.06	11.27	0.47	9.61	0.57	0.90	0.62	35.42	32.15	1.32	1.96	18.05
32	St. Paul, Minn.	53.47	32.79	0.14	-------	2.15	6.25	0.40	4.13	2.33	1.17	4.12	41.95	31.88	3.02	7.05	11.53
33	Atlanta, Ga.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
34	Omaha, Nebr.	62.84	32.91	-------	-------	1.02	6.89	0.52	0.55	2.36	1.27	17.32	48.44	29.87	9.97	8.60	14.40
35	Birmingham, Ala.	35.02	13.84	-------	-------	5.01	7.53	1.76	4.17	0.73	1.11	0.86	24.89	20.17	0.75	3.97	10.13
36	San Antonio, Tex.	30.27	24.96	-------	-------	0.39	0.19	0.18	2.98	0.76	0.60	0.21	24.62	20.79	0.17	3.66	5.65
37	Worcester, Mass.	60.44	41.07	6.46	0.67	0.25	0.98	0.10	1.40	1.17	3.71	4.63	48.57	43.19	1.96	3.42	11.87
38	Dallas, Tex.	44.49	27.29	-------	-------	0.16	2.88	0.36	2.88	1.28	2.70	6.94	33.23	25.45	2.73	5.06	11.26
39	Richmond, Va.	49.60	25.96	0.49	0.49	3.81	0.57	0.41	1.64	3.34	0.56	12.35	39.95	26.21	6.08	7.66	9.65
40	Syracuse, N. Y.	58.71	37.34	1.88	-------	1.89	7.21	0.09	3.77	0.93	1.10	4.50	45.35	37.81	1.94	5.60	13.36
41	New Haven, Conn.	42.29	35.97	0.55	0.58	0.34	0.50	0.46	1.30	1.23	1.32	0.04	36.21	33.23	0.02	2.96	6.08
42	Memphis, Tenn.	43.38	27.66	-------	-------	1.85	2.04	0.58	3.30	0.71	1.49	5.74	37.88	28.12	2.42	7.33	5.51
43	Dayton, Ohio	43.42	31.03	0.33	-------	2.02	2.19	0.78	0.55	1.72	1.41	3.40	32.59	26.63	1.29	4.67	10.84
44	Norfolk, Va.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
45	Houston, Tex.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
46	Bridgeport, Conn.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
47	Youngstown, Ohio	52.77	37.84	0.15	-------	1.73	5.04	0.75	0.48	1.69	1.31	3.77	32.00	24.09	2.12	5.79	20.77
48	Hartford, Conn.	59.69	37.83	8.52	0.82	0.12	1.73	0.55	0.91	1.15	2.11	5.94	48.76	39.67	4.62	4.47	10.93

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

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

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

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

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license											
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
49	Fort Worth, Tex	$31.60	$22.02			$0.09		$0.34	$2.77	$0.80	$1.22	$4.35	$25.68	$19.26	$1.91	$4.51	$5.92
50	Grand Rapids, Mich	56.17	34.16			0.50	$8.75	0.72	4.32	0.70	2.23	4.80	39.74	33.96	2.20	3.58	16.43
51	Springfield, Mass	71.27	52.55	$7.08	$0.55	0.28	1.80	0.31	1.03	0.45	2.39	4.83	54.96	47.59	2.40	4.98	16.31
52	Scranton, Pa	33.91	27.09		0.96	0.50	1.21	0.20	2.23	0.52	1.20	0.01	30.12	28.42	(2)	1.70	3.79
53	Paterson, N. J	43.66	31.16	0.28	0.09	2.43	1.13	0.09	4.42	2.71	1.35		42.17	37.20	(2)	4.97	1.48
54	Des Moines, Iowa	64.59	39.94			0.44	15.38	0.64	0.77	0.85	1.07	5.48	41.72	34.48	1.84	5.40	22.87
55	Nashville, Tenn	33.48	19.90			0.36	1.63	0.86	4.06	1.56	1.00	4.10	27.14	20.72	1.91	4.51	6.34
56	Trenton, N. J	47.21	31.25	0.20	0.24	1.21	2.19	0.10	3.92	2.21	1.36	4.53	41.33	33.15	3.23	4.95	5.88
57	Salt Lake City, Utah	45.64	27.38			1.09	5.25	0.41	6.18	0.62	1.16	3.55	35.04	28.63	2.15	4.26	10.60
58	Fall River, Mass	50.85	33.78	9.30	0.53	0.18	0.15	0.21	0.99	0.95	1.49	3.27	44.90	38.41	2.49	4.00	5.96
59	Camden, N. J	39.93	21.94	0.21	0.13	2.98	3.19	0.12	3.40	2.78	0.74	4.44	37.84	30.00	2.40	5.44	2.09
60	Flint, Mich	49.27	32.08			0.21	5.08	0.38	3.06	0.85	2.45	5.17	37.50	26.30	5.25	5.95	11.78
61	Wilmington, Del	32.89	18.35	(2)		0.76	1.52	0.46	6.65	1.22	0.33	3.59	28.78	22.30	2.53	3.95	4.10
62	New Bedford, Mass	60.16	40.20	9.44	0.54	0.25	0.94	0.24	1.28	0.98	1.98	4.31	51.98	43.40	2.64	5.94	8.18
63	Cambridge, Mass	57.14	39.75	6.93	0.53	0.32	0.20	0.17	1.12	1.38	2.18	4.57	47.35	39.20	3.42	4.74	9.79
64	Erie, Pa.[1]																
65	Tulsa, Okla	59.55	30.83			1.16	19.96	0.59	0.86	1.60	0.57	3.99	31.72	23.22	1.88	6.63	27.83
66	Albany, N. Y	55.01	36.58	2.89		1.01	4.40	0.15	3.21	0.54	0.29	5.93	46.21	36.31	4.64	5.26	8.80
67	Kansas City, Kans	57.57	30.43			0.98	6.36	0.19	0.37	1.19	0.41	17.64	43.48	23.29	12.54	7.65	14.09
68	Yonkers, N. Y	73.84	52.48	2.86		1.70	3.93	0.12	5.53	0.96	0.42	5.84	62.27	50.84	3.61	7.81	11.57

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69	Reading, Pa	31.14	21.76	-------	0.53	0.60	0.60	0.13	1.91	0.87	0.70	4.03	25.02	20.02	2.36	2.64	6.12
70	Duluth, Minn	62.59	36.65	0.34	-------	0.54	9.15	0.61	2.43	1.02	0.37	11.48	41.61	30.21	6.79	4.60	20.98
71	Lowell, Mass	51.94	35.03	7.59	0.46	0.19	0.47	0.27	1.18	0.27	2.51	3.97	45.57	38.53	3.84	3.20	6.37
72	Spokane, Wash	45.82	26.34	-------	-------	0.23	2.53	0.47	7.73	1.03	1.93	5.56	34.30	29.49	1.94	2.87	11.52
73	Elizabeth, N. J.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
74	Canton, Ohio	45.71	31.48	0.27	-------	1.88	2.75	1.59	0.43	2.26	1.04	4.01	32.30	22.30	1.66	8.34	13.40
75	San Diego, Calif	76.42	32.74	-------	-------	1.14	19.13	0.73	8.47	1.37	1.88	10.96	46.28	34.12	5.77	6.39	30.14
76	Oklahoma City, Okla.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
77	Tacoma, Wash	62.15	21.42	-------	-------	0.45	3.40	0.95	7.38	2.20	1.55	24.81	41.42	26.35	9.24	5.83	20.73
78	Lynn, Mass	50.94	36.08	5.01	0.59	0.20	0.83	0.32	0.58	0.78	1.52	5.03	41.97	35.16	3.60	3.22	8.96
79	Waterbury, Conn.[1]	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
80	Utica, N. Y	45.25	30.72	2.36	-------	1.04	6.32	0.05	3.76	0.57	0.34	0.09	35.17	31.68	(2)	3.49	10.08
81	El Paso, Tex	29.56	19.34	-------	-------	0.28	1.09	0.28	3.16	0.56	0.68	4.15	25.23	19.26	1.91	4.06	4.33

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

82	Somerville, Mass	$35.67	$25.42	$3.51	$0.62	$0.21	$0.89	$0.19	$0.58	$0.12	$1.16	$2.96	$30.74	$27.21	$1.24	$2.29	$4.93
83	Fort Wayne, Ind	53.27	29.43	-------	0.50	0.24	9.11	0.17	1.52	0.41	0.61	11.29	34.91	25.24	7.61	2.06	18.36
84	Jacksonville, Fla	57.70	25.79	-------	0.02	1.40	2.00	1.20	0.79	1.25	0.91	24.31	44.08	28.62	10.16	5.31	13.61
85	Knoxville, Tenn	32.38	19.40	-------	0.03	0.82	0.97	0.53	3.43	0.49	1.18	5.51	33.67	23.65	2.55	7.48	[3] 1.30
86	Evansville, Ind	38.59	25.84	-------	0.10	0.48	4.32	0.05	1.52	0.52	0.62	5.12	26.91	22.08	3.08	1.75	11.68
87	Lawrence, Mass	48.98	32.04	10.71	0.54	0.15	0.29	0.24	0.90	0.22	0.72	3.18	43.20	37.05	3.19	2.96	5.78
88	Savannah, Ga	25.84	15.83	-------	-------	3.00	1.30	0.53	0.80	0.30	0.85	3.23	22.46	18.33	2.18	1.96	3.38
89	Schenectady, N. Y	59.88	42.89	2.93	-------	2.82	2.12	0.18	4.89	0.36	0.97	2.71	46.72	40.91	1.78	4.03	13.16
90	Allentown, Pa	27.83	19.01	-------	1.20	0.75	1.20	0.07	1.81	0.61	0.28	2.90	21.73	18.53	1.11	2.09	6.10
91	Wichita, Kans	42.84	29.81	-------	-------	0.93	8.39	1.01	0.36	0.74	1.46	0.14	29.38	24.44	0.13	4.81	13.45
92	Bayonne, N. J	58.68	40.60	0.07	0.03	0.77	0.33	0.04	5.95	1.67	0.39	8.83	52.37	40.76	4.33	7.28	6.32
93	Long Beach, Calif	126.67	42.21	-------	-------	1.67	24.40	0.99	11.00	18.56	0.58	27.27	66.16	45.46	14.41	6.29	60.51
94	Tampa, Fla	33.73	20.86	-------	0.04	2.45	0.73	0.96	0.47	1.09	2.44	4.68	28.10	20.33	3.23	4.54	5.63
95	Harrisburg, Pa	40.63	29.04	-------	0.36	0.78	2.38	0.17	2.21	1.87	0.57	3.24	31.21	26.79	1.72	2.71	9.42
96	Manchester, N. H	39.77	30.62	2.46	1.06	1.70	0.03	0.36	-------	0.45	0.28	2.80	32.29	26.84	2.13	3.32	7.48
97	Peoria, Ill	36.97	27.36	-------	-------	0.82	5.46	0.39	1.37	0.44	1.06	0.06	28.04	26.58	0.03	1.43	8.93
98	South Bend, Ind	65.17	36.34	-------	0.19	0.19	18.31	0.10	1.97	0.62	1.05	6.40	35.93	30.17	2.55	3.21	29.24
99	Hamtramck, Mich	36.86	25.07	-------	-------	0.17	3.58	0.86	3.10	0.38	0.27	3.43	29.53	21.78	4.20	3.55	7.33
100	St. Joseph, Mo	37.13	24.37	-------	-------	2.27	5.95	0.32	1.84	1.79	0.53	0.06	26.37	23.88	0.01	2.47	10.76
101	Wilkes-Barre, Pa	38.90	30.25	-------	2.41	0.95	1.47	0.41	2.47	0.22	0.67	0.05	29.14	26.61	0.08	2.45	9.77
102	Gary, Ind	49.72	33.91	-------	-------	0.52	11.88	0.23	1.46	0.20	1.15	0.37	33.18	31.13	0.36	1.69	16.54
103	Rockford, Ill	44.31	30.46	-------	-------	1.15	5.53	0.28	1.42	0.31	1.53	3.63	30.99	26.21	1.83	2.96	13.32
104	Sioux City, Iowa	54.21	37.99	-------	-------	0.64	8.60	0.30	0.72	1.11	0.69	4.16	32.63	28.21	1.88	2.54	21.59
105	Portland, Me	51.55	36.10	0.77	0.85	0.71	1.17	0.04	3.17	1.53	1.45	5.77	44.95	35.30	3.56	6.08	6.61
106	Little Rock, Ark	27.66	13.20	-------	0.22	2.94	6.57	0.88	1.92	0.65	1.11	0.18	21.53	18.51	0.17	2.85	6.13

[1] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[2] Less than one-half of 1 cent.
[3] Per capita excess of payments for expenses and interest over revenue receipts.

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

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

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license											
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued															
107	Charleston, S. C	$48.77	$21.67	-------	$0.09	$2.14	$4.09	$0.75	$2.13	$1.37	$0.23	$16.29	$40.54	$20.86	$13.32	$6.36	$8.23
108	Sacramento, Calif	77.80	36.65	-------	-------	1.46	15.77	0.52	13.74	0.65	3.40	5.60	56.43	44.47	4.68	7.28	21.36
109	Troy, N. Y	49.59	33.48	$1.96	-------	1.68	3.67	0.10	2.97	0.35	0.31	5.08	40.87	35.06	1.58	4.23	8.72
110	Binghamton, N. Y	56.30	37.48	2.48	-------	1.19	3.37	0.29	5.06	0.70	2.57	3.17	44.05	37.86	2.87	3.32	12.25
111	Saginaw, Mich	44.99	30.91	-------	-------	0.10	3.80	0.22	4.00	1.79	0.83	3.33	33.31	27.26	2.43	3.63	11.68
112	Johnstown, Pa	39.92	28.69	-------	1.93	1.07	2.66	1.23	2.61	1.45	0.25	0.01	31.53	27.40	0.01	4.12	8.39
113	East St. Louis, Ill	34.91	21.46	-------	-------	1.84	9.15	0.31	0.95	0.09	1.11	-------	22.42	19.56	-------	2.86	12.49
114	Terre Haute, Ind	39.40	31.48	-------	0.17	0.29	2.95	0.09	2.10	0.47	1.28	0.56	31.32	29.03	0.53	1.76	8.08
115	Pawtucket, R. I	42.56	30.22	-------	0.21	0.25	0.89	0.21	0.95	1.49	0.97	7.38	33.22	24.97	2.68	5.57	9.35
116	Highland Park, Mich	64.76	44.94	-------	-------	0.28	3.22	0.64	2.32	2.35	5.09	5.92	50.43	42.84	2.19	5.40	14.33
117	Lansing, Mich	79.16	37.72	-------	-------	0.13	4.08	0.40	3.15	0.76	1.97	30.94	53.83	27.93	20.04	5.86	25.33
118	Passaic, N. J	45.83	34.17	0.14	0.05	1.44	3.07	0.21	4.50	1.88	0.36	(2)	42.70	37.38	-------	5.32	3.13
119	Springfield, Ohio	36.40	24.85	0.18	-------	1.35	2.70	0.50	0.45	1.17	2.06	3.12	24.44	19.67	1.53	3.24	11.96
120	Chester, Pa	25.21	18.87	-------	0.75	0.50	1.81	0.26	1.65	0.63	0.70	0.03	20.99	18.11	0.01	2.87	4.21
121	Hoboken, N. J	72.82	52.61	0.23	0.01	2.19	5.03	0.07	5.75	1.91	0.24	4.77	62.79	48.05	4.20	10.53	10.03
122	Racine, Wis	38.80	24.58	3.04	-------	0.85	3.05	0.23	0.88	0.54	0.82	4.83	28.51	23.94	1.67	2.90	10.29
123	Winston-Salem, N. C	39.14	19.46	0.02	0.11	1.07	6.71	0.80	4.25	1.08	1.51	4.13	29.16	19.37	1.90	7.89	9.97
124	New Britain, Conn	39.87	30.15	0.29	0.78	0.20	0.83	0.40	1.10	0.81	1.50	3.80	33.84	29.15	1.44	3.26	6.03
125	Chattanooga, Tenn	30.77	20.88	-------	-------	0.02	1.84	0.97	4.32	0.28	1.96	0.49	27.48	21.34	0.68	5.46	3.29
126	Altoona, Pa	32.89	18.35	-------	1.14	1.17	5.84	0.32	2.13	0.51	0.91	2.52	24.73	20.58	1.34	2.81	8.16

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127	Mobile, Ala	26.62	14.94	-------	0.08	2.84	1.24	0.45	1.32	0.78	0.23	4.73	23.21	17.25	2.42	3.54	3.41
128	Berkeley, Calif	49.00	31.13	-------	-------	0.83	1.79	0.23	10.48	1.05	3.44	0.04	38.62	35.81	0.15	2.66	10.37
129	Brockton, Mass	54.56	38.09	5.66	0.62	0.30	0.84	0.25	0.57	0.51	3.71	4.03	42.60	36.51	2.24	3.85	11.96
130	Springfield, Ill	47.27	25.33	-------	-------	0.61	6.30	0.68	1.14	0.41	1.02	11.79	35.41	25.03	8.04	2.34	11.86
131	Bethlehem, Pa	37.03	22.92	-------	2.02	0.56	2.40	0.48	2.06	0.65	0.68	5.26	27.00	20.12	1.40	5.48	10.03
132	Huntington, W. Va	48.17	28.37	-------	0.24	0.54	17.21	0.66	0.05	0.56	0.24	0.30	28.35	26.06	0.23	2.05	19.82
133	Cicero, Ill	38.55	22.14	-------	-------	2.58	8.85	0.02	1.13	0.46	0.21	3.16	28.99	22.48	2.59	3.92	9.56
134	Quincy, Mass	64.56	45.65	5.05	0.65	0.22	1.88	0.17	1.02	0.57	3.34	6.01	47.65	41.02	1.87	4.75	16.91
135	Lincoln, Nebr	58.80	35.07	-------	0.21	0.57	8.82	0.39	2.21	0.41	1.13	9.99	39.27	26.75	8.75	3.77	19.53
136	Holyoke, Mass	82.65	43.07	10.38	0.54	0.20	0.24	0.29	1.05	1.12	1.42	24.35	62.55	41.70	17.03	3.82	20.10
137	East Orange, N. J	53.81	35.51	0.20	0.15	2.11	3.26	0.03	4.41	2.48	0.86	4.79	41.84	34.54	2.56	4.74	11.96
138	Portsmouth, Va	28.07	14.76	0.06	0.07	2.56	-------	0.32	1.38	2.05	0.43	6.45	27.78	16.51	2.92	8.36	0.28
139	Covington, Ky	27.81	18.50	-------	-------	1.78	-------	0.20	1.39	0.05	0.24	5.65	24.89	19.39	3.13	2.36	2.93
140	Macon, Ga	32.48	17.19	-------	-------	2.69	1.82	0.82	1.34	1.08	2.01	5.52	25.99	20.81	3.24	1.94	6.48
141	Roanoke, Va	32.39	21.27	0.13	0.18	3.61	0.70	1.50	1.43	1.90	0.82	0.84	27.98	22.87	0.28	4.83	4.41
142	Jackson, Mich	40.00	23.71	-------	-------	0.14	5.18	0.29	3.17	0.81	3.25	3.46	29.39	23.32	2.28	3.80	10.61
143	Shreveport, La	51.93	29.35	-------	0.18	2.76	7.02	1.19	2.99	1.51	1.63	5.29	32.00	23.98	2.18	5.85	19.93
144	Fresno, Calif	42.21	25.23	-------	-------	1.88	0.96	0.87	12.15	0.30	0.73	0.09	39.66	36.98	0.08	2.59	2.54
145	Niagara Falls, N. Y	66.97	42.70	3.26	-------	2.98	5.96	0.31	4.34	1.63	0.70	5.08	51.77	39.65	3.09	9.03	15.19
146	Lakewood, Ohio	55.37	39.05	0.23	-------	1.98	6.37	0.96	0.51	1.93	0.51	3.83	43.45	30.74	3.77	8.94	11.92
147	Lancaster, Pa	24.32	14.79	-------	0.28	0.41	0.86	0.05	1.70	0.51	0.50	5.22	23.09	18.00	3.37	1.72	1.23
148	Wheeling, W. Va	45.18	36.17	-------	0.19	0.90	1.73	0.52	0.19	1.11	0.55	3.82	34.59	27.73	2.90	3.97	10.59
149	Pasadena, Calif	143.12	59.12	-------	-------	1.37	17.86	1.29	12.40	1.00	5.65	44.43	88.72	53.93	27.82	6.97	54.40
150	Topeka, Kans	43.34	28.69	-------	-------	0.64	6.32	0.39	0.32	0.82	0.62	5.54	30.88	24.20	4.41	2.26	12.47
151	Wichita Falls, Tex.[1]																
152	Augusta, Ga	40.88	25.00	-------	-------	2.83	2.61	0.48	1.33	0.53	3.47	4.62	32.02	26.96	2.21	2.85	8.86
153	Kalamazoo, Mich	48.96	33.38	-------	-------	0.20	4.14	0.33	3.10	0.88	1.94	5.00	35.70	28.36	3.69	3.65	13.25
154	Newton, Mass	75.52	53.28	7.51	0.55	0.44	4.83	0.09	1.41	1.24	1.31	4.87	60.58	52.97	2.39	5.22	14.94
155	Atlantic City, N. J	120.77	86.14	0.35	(2)	7.96	0.08	0.21	7.74	8.81	2.03	7.46	104.94	84.94	4.51	15.49	15.83
156	Decatur, Ill	38.01	23.03	-------	-------	0.34	5.88	0.28	1.14	0.83	0.92	5.57	26.92	19.12	5.14	2.66	11.09
157	Davenport, Iowa	52.60	37.82	-------	-------	0.69	10.15	0.47	0.95	0.65	1.52	0.36	33.99	30.62	0.47	2.90	18.61
158	Charlotte, N. C	46.16	23.68	0.06	0.11	2.30	4.37	0.35	6.68	0.76	0.78	7.07	35.80	22.91	5.25	7.65	10.36
159	Malden, Mass	44.97	31.87	4.62	0.55	0.22	1.20	0.26	0.53	1.06	1.53	3.14	37.64	32.06	1.67	3.91	7.33
160	Oak Park, Ill	57 51	34.38	-------	-------	2.75	12.34	0.70	1.20	0.90	0.37	4.88	37.98	29.73	3.62	4.64	19.53
161	Kenosha, Wis	59.20	28.20	8.30	-------	0.78	12.55	0.40	1.84	0.99	1.52	4.60	34.23	29.80	1.82	2.61	24.97
162	Hammond, Ind	90.36	33.71	-------	0.23	0.42	47.00	0.17	2.38	0.32	0.90	5.23	41.57	34.06	4.83	2.68	48.79
163	Mount Vernon, N. Y	70.07	47.64	3.52	-------	0.68	2.92	0.23	5.56	1.27	1.07	7.18	64.57	51.90	4.22	8.44	5.50
164	Cedar Rapids, Iowa	44.51	32.71	-------	-------	0.48	5.07	0.30	0.75	0.30	1.07	3.84	30.50	25.83	1.52	3.15	14.02

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

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

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

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

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license											
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000																
165	Woonsocket, R. I.	$47.68	$37.11	-------	$0.26	$0.30	$0.98	$0.03	$0.85	$2.45	$1.17	$4.52	$36.78	$26.50	$2.09	$8.20	$10.89
166	New Castle, Pa.	31.32	21.17	-------	2.13	0.84	2.78	0.66	2.66	0.33	0.72	0.04	25.65	23.07	-------	2.59	5.67
167	Beaumont, Tex.	34.79	23.26	-------	0.09	0.25	0.25	0.39	2.47	1.18	0.48	6.41	27.13	17.90	3.94	5.29	7.66
168	McKeesport, Pa.	37.25	23.27	-------	0.39	0.39	2.59	0.88	2.31	0.71	1.12	5.61	32.90	26.60	3.80	2.51	4.35
169	York, Pa.	26.79	18.65	-------	0.73	1.04	1.44	0.21	2.14	1.82	0.76	-------	24.34	23.01	-------	1.34	2.45
170	Haverhill, Mass.	50.52	35.58	$5.26	0.64	0.21	0.34	0.09	0.74	0.84	2.92	3.90	43.58	39.84	1.93	1.81	6.93
171	Bay City, Mich.	49.23	29.15	-------	-------	0.12	1.29	0.13	4.37	1.31	0.87	11.98	39.56	27.44	6.28	5.84	9.68
172	Elmira, N. Y.	46.50	28.70	1.62	-------	0.88	2.05	0.28	3.83	0.49	1.06	7.59	36.14	29.92	2.86	3.35	10.37
173	Charleston, W. Va.	51.83	33.32	-------	0.16	0.61	14.84	0.68	0.30	1.16	0.64	0.13	28.84	24.91	0.23	3.71	22.99
174	Medford, Mass.	46.92	35.59	3.94	0.59	0.13	0.76	0.10	0.64	0.66	0.95	3.57	37.88	32.25	1.97	3.66	9.04
175	Galveston, Tex.	44.12	23.05	-------	-------	0.27	0.03	0.27	7.86	2.10	3.95	6.59	35.17	25.30	3.27	6.61	8.95
176	Pontiac, Mich.	54.34	37.99	-------	-------	0.27	3.96	0.28	2.65	1.59	2.65	4.96	36.33	26.85	3.94	5.54	18.00
177	Chelsea, Mass.	49.41	37.43	4.65	0.52	0.22	0.21	0.22	0.62	0.73	1.48	3.33	44.65	38.55	1.02	5.07	4.77
178	Stockton, Calif.	55.83	31.35	-------	-------	1.74	6.47	1.12	11.62	1.66	1.16	0.72	40.58	35.97	0.13	4.48	15.25
179	Perth Amboy, N. J.	42.92	26.22	0.11	0.01	0.74	2.03	0.23	2.60	1.67	0.42	8.89	39.56	26.63	5.19	7.75	3.36
180	Pittsfield, Mass.	44.62	29.46	6.82	0.57	0.15	2.15	0.18	0.71	0.13	0.87	3.56	33.50	30.10	0.67	2.73	11.12
181	Lexington, Ky.	35.36	26.79	-------	-------	2.42	1.97	0.22	1.56	0.98	1.19	0.22	26.14	23.46	0.05	2.63	9.22
182	Lima, Ohio	44.82	27.00	0.03	-------	1.73	7.34	0.33	0.41	0.94	1.26	5.79	31.02	18.82	2.74	9.46	13.81
183	Madison, Wis.	70.05	47.75	2.88	-------	0.92	6.40	0.20	2.21	1.43	1.18	7.08	47.20	38.68	3.09	5.42	22.86
184	Newport News, Va.	23.07	17.83	0.01	0.09	2.38	-------	0.64	1.16	0.46	0.28	0.21	19.57	15.86	0.06	3.64	3.50

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185	Montgomery, Ala	30.33	10.92			5.79	3.29	1.03	2.29	0.15	1.34	5.53	27.90	19.19	2.26	6.45	2.43
186	Greensboro, N. C	48.02	21.05	0.02	0.11	2.01	14.82	0.53	2.98	1.47	1.00	4.02	29.35	20.15	2.21	6.99	18.67
187	East Chicago, Ind	56.18	29.89		0.23	0.74	17.51	0.35	1.66	0.39	0.17	5.24	33.04	26.84	1.24	4.96	23.14
188	New Rochelle, N. Y	77.96	62.97	3.93		0.92	1.88	0.18	5.76	0.90	1.41	(2)	71.63	66.13		5.50	6.33
189	Columbus, Ga	32.57	17.88		0.19	2.76	0.59	1.00	1.48	0.76	3.75	4.16	24.21	20.20	1.50	2.50	8.36
190	Evanston, Ill	69.11	48.31			2.99	6.49	0.61	1.41	0.62	1.23	7.44	50.45	43.05	3.14	4.25	18.66
191	Pueblo, Colo	51.92	27.70			0.55	7.67	0.48	4.37	0.77	0.91	9.47	38.09	25.06	5.73	7.29	13.83
192	Fitchburg, Mass	50.69	33.38	7.13	0.58	0.25	0.67	0.17	0.83	0.63	3.12	3.94	43.48	37.45	2.74	3.29	7.22
193	San Jose, Calif	56.98	25.30			1.05	13.68	1.47	12.35	0.57	2.55		34.50	31.51		2.99	22.48
194	Waco, Tex	38.78	27.96			0.23		0.40	3.42	1.07	0.68	5.02	30.30	24.89	2.91	2.50	8.48
195	Muskegon, Mich	52.60	32.09			0.25	5.49	0.58	3.54	4.33	1.88	4.43	34.39	27.05	2.82	4.53	18.20
196	Brookline, Mass	71.92	51.64	10.53	0.51	0.67	0.23	0.08	0.33	0.21	1.48	6.24	61.00	53.94	3.21	3.86	10.92
197	Salem, Mass	49.92	34.55	5.85	0.53	0.10	0.24	0.11	0.62	0.52	2.64	4.76	43.58	37.82	3.00	2.75	6.35
198	Jamestown, N. Y	63.64	30.18	1.95		2.58	6.43	0.40	3.89	0.10	2.47	15.65	45.14	34.18	6.72	4.24	18.50
199	Butte, Mont	28.40	19.38		0.37	0.31	3.30	2.12	2.20	0.56	0.16		25.25	21.70		3.55	3.15
200	Williamsport, Pa	30.70	22.85		0.90	0.97	1.75	0.25	2.15	0.53	0.90	0.39	24.61	23.29	0.02	1.29	6.10
201	Muncie, Ind	32.31	25.44		0.15	0.07	3.33	0.07	1.64	0.36	0.56	0.69	23.87	21.33	0.35	2.19	8.44
202	Hamilton, Ohio	57.28	24.79	0.19		1.43	5.54	0.33	0.45	1.07	0.63	22.86	41.54	19.52	15.48	6.54	15.74
203	Lorain, Ohio	43.21	25.67	0.09		1.15	5.51	1.37	2.60	1.09	0.49	5.23	35.31	24.87	2.85	7.59	7.89
204	Everett, Mass	53.26	37.57	5.35	0.57	0.14	0.62	0.13	1.50	0.56	1.16	5.66	44.90	38.40	1.82	4.68	8.36
205	Chicopee, Mass	52.04	28.97	7.08	0.50	0.14	1.18	0.19	0.70	0.22	0.42	12.64	41.48	30.90	8.31	2.27	10.56
206	Springfield, Mo	25.80	18.61		0.26	2.91	0.71	0.38	2.01	0.32	0.52	0.09	21.34	20.29	0.12	0.94	4.46
207	Battle Creek, Mich	42.04	31.79			0.07	1.84	0.29	2.99	0.52	1.34	3.21	29.69	24.72	3.29	1.68	12.35
208	Durham, N. C	34.51	14.02	0.01	0.05	1.07	3.60	0.11	5.60	1.22	0.43	8.39	27.78	17.75	4.12	5.91	6.73
209	Columbia, S. C	35.87	21.10		0.20	2.80	0.90	1.01	2.14	0.33	0.51	6.88	28.13	20.71	2.70	4.72	7.73
210	Dubuque, Iowa	46.38	30.45			0.43	8.85	0.28	0.68	0.17	1.09	4.42	29.65	23.82	1.72	4.11	16.73
211	Stamford, Conn	56.80	51.66	0.27	0.04	0.38	0.81	0.38	1.13	0.76	1.38		45.48	41.55		3.93	11.32
212	Joliet, Ill	46.13	27.39			1.44	8.15	0.33	1.54	0.63	1.17	5.48	35.33	26.93	3.70	4.71	10.80
213	Aurora, Ill	43.07	28.50			1.18	4.60	0.38	1.25	0.49	1.58	5.08	29.08	22.27	3.60	3.21	13.99
214	Superior, Wis	41.34	28.91	1.20		2.82	3.64	2.04	2.05	0.41	0.26		35.57	32.80		2.77	5.77
215	Council Bluffs, Iowa	52.44	29.69		0.16	0.37	13.79	0.33	0.71	0.52	1.16	5.69	30.85	23.66	4.52	2.67	21.59
216	Rock Island, Ill	34.49	21.17			0.93	7.50	0.34	1.02	0.15	0.84	2.54	21.07	16.84	1.47	2.76	13.42
217	Taunton, Mass	52.85	25.11	5.62	0.54	0.14	0.40	0.15	0.63	1.02	1.78	17.44	45.97	30.31	11.81	3.85	6.87
218	Portsmouth, Ohio	33.72	19.55	0.63		1.67	1.99	0.61	0.91	0.77	1.51	6.08	28.29	19.33	2.87	6.09	5.43
219	Quincy, Ill	40.34	24.69			0.46	7.43	0.20	1.36	0.73	0.54	4.93	24.53	20.81	2.41	1.31	15.81
220	New Brunswick, N. J	47.59	28.25	0.24		1.25	4.16	0.13	2.97	2.00	2.51	6.07	41.63	32.48	3.82	5.33	5.96
221	Austin, Tex	51.39	24.00			0.09		0.27	4.04	0.83	1.76	20.39	38.04	24.00	9.77	4.27	13.35
222	Ogden, Utah	47.51	23.33			0.46	9.87	0.56	7.29	0.34	1.12	4.55	34.12	25.21	1.72	7.18	13.40
223	Kokomo, Ind	26.09	19.79		0.15	0.04	3.57	0.12	1.38	0.11	0.74	0.19	18.16	16.81	0.32	1.03	7.91
224	Easton, Pa	33.29	26.76		1.30	1.01		0.30	2.25	1.06	0.50	0.10	30.02	25.89	(2)	4.10	3.27

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

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

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

City number	CI	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license											
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued															
225	Waterioo, Iowa	$45.12	$32.14	-------	$0.41	$0.41	$5.44	$0.37	$0.52	$0.24	$0.71	$4.87	$33.02	$25.87	$2.99	$4.17	$12.10
226	Wilmington, N. C	28.07	20.22	$0.03	0.48	2.33	0.60	0.17	0.04	0.23	0.71	3.27	27.57	20.78	2.18	4.61	0.50
227	Danville, Ill	31.56	23.20	-------	-------	1.60	4.84	0.44	0.98	0.05	0.43	0.01	22.67	19.60	0.03	3.04	8.89
228	Hazleton, Pa	27.02	20.31	-------	1.54	0.36	0.47	0.15	2.65	0.63	0.91	-------	24.88	22.25	-------	2.63	2.14
229	Auburn, N. Y	39.82	24.72	1.13	-------	2.13	2.03	0.16	3.67	0.42	0.93	4.64	33.56	28.52	3.20	1.85	6.26
230	Poughkeepsie, N. Y	53.67	33.79	2.89	-------	0.89	4.03	0.12	3.48	0.85	2.28	5.33	38.75	30.56	3.29	4.90	14.91
231	Orange, N. J	46.15	29.25	0.09	0.04	1.80	3.03	0.04	4.63	2.84	0.66	3.79	38.05	31.43	1.84	4.78	8.10
232	Petersburg, Va	27.13	16.56	0.07	0.19	2.84	0.06	0.35	1.66	1.43	0.83	3.15	26.37	18.98	2.03	5.37	0.76
233	Amsterdam, N. Y	44.03	22.09	2.25	-------	4.74	0.83	0.06	7.72	0.71	0.21	5.42	34.03	28.93	2.79	2.31	10.00
234	Waltham, Mass	48.12	34.12	5.98	0.53	0.13	0.36	0.26	0.85	0.38	1.40	4.12	41.17	35.48	2.57	3.12	6.95
235	Norristown, Pa	22.68	16.80	-------	2.63	0.46	0.01	0.06	1.68	0.51	0.45	0.07	18.55	16.90	0.05	1.59	4.13
236	Lewiston, Me	27.61	20.19	0.22	0.53	0.30	0.08	0.39	1.91	0.39	1.03	2.58	23.36	19.63	1.75	1.97	4.26
237	Green Bay, Wis	49.76	32.95	1.48	-------	1.32	4.21	0.37	2.46	0.44	1.61	4.93	34.80	28.82	1.82	4.16	14.96
238	Sheboygan, Wis	53.72	34.10	2.31	-------	1.09	6.00	0.18	2.25	0.89	0.94	5.95	34.84	31.11	1.84	1.89	18.88
239	Moline, Ill	40.48	24.68	-------	-------	0.92	7.80	0.20	1.08	0.16	2.23	3.41	27.82	22.44	2.43	2.95	12.65
240	Oshkosh, Wis	50.63	31.70	4.77	-------	0.97	2.56	0.32	2.41	0.81	1.33	5.77	39.16	34.21	2.82	2.13	11.47
241	Elgin, Ill	37.03	24.11	-------	-------	0.84	4.97	0.07	0.98	1.40	1.00	3.67	25.57	21.05	1.77	2.75	11.46
242	Watertown, N. Y	52.91	37.10	2.27	-------	1.75	1.05	0.19	3.54	0.68	1.43	4.91	40.29	33.28	2.61	4.39	12.62
243	Muskogee, Okla	48.80	29.16	-------	-------	1.21	3.48	0.72	2.47	2.93	2.21	6.63	35.75	25.94	2.67	7.14	13.05
244	La Crosse, Wis	50.78	35.68	3.73	-------	0.96	2.07	0.23	2.24	1.69	0.95	3.24	36.35	31.23	1.75	3.38	14.43
245	Newburgh, N. Y	39.51	24.10	1.74	-------	1.90	1.34	0.11	3.93	0.51	1.17	4.72	35.66	31.20	1.98	2.48	3.85
246	Lynchburg, Va	48.69	24.88	0.06	0.43	6.69	1.41	0.76	1.87	2.31	3.46	6.82	38.88	30.66	2.26	5.96	9.82
247	Colorado Springs, Colo	71.30	42.87	-------	-------	0.84	4.55	0.21	1.02	0.40	1.53	19.88	54.77	36.50	12.21	6.07	16.53

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

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

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	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	
	Grand total	63.7	2.5	0.2	2.9	7.3	0.7	5.1	4.7	2.7	10.3	66.6	10.6	22.8	52.4	5.0	9.1	33.4	86.2
	Group I	64.6	2.8	(1)	2.9	6.3	0.6	4.1	6.4	2.5	9.7	66.1	11.4	22.5	51.8	4.6	9.8	33.8	85.5
	Group II	61.6	1.6	0.1	3.8	6.7	0.6	8.3	3.6	3.4	10.2	68.8	9.4	21.8	56.4	6.2	8.5	28.9	91.0
	Group III	63.3	2.2	0.3	2.6	8.6	0.9	5.3	3.0	2.7	10.9	66.8	10.7	22.5	51.6	4.9	9.0	34.6	84.4
	Group IV	61.9	1.9	0.5	2.5	10.3	0.9	5.5	2.5	2.5	11.6	66.3	8.7	25.0	52.0	6.1	7.6	34.3	87.6
	Group V	63.6	2.8	0.6	2.5	8.2	0.9	5.5	2.0	2.8	11.1	67.7	9.1	23.2	53.1	5.1	7.9	33.9	86.1
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																		
1	New York, N. Y	65.8	5.8	.....	3.1	3.0	0.5	6.1	7.4	1.2	7.1	66.7	16.5	16.8	56.4	2.7	14.7	26.2	88.7
2	Chicago, Ill	63.9	(1)	.....	3.9	13.7	0.7	2.6	6.4	3.5	5.3	61.9	5.5	32.6	53.8	3.0	5.0	38.2	91.6
3	Philadelphia, Pa	69.5	.....	0.1	1.4	0.9	0.1	2.9	14.7	3.8	6.7	72.9	11.9	15.2	46.8	1.8	7.9	43.5	66.7
4	Detroit, Mich	53.9	0.8	.....	1.2	7.8	0.6	4.2	1.2	3.6	26.7	63.2	9.0	27.8	39.0	16.1	7.9	37.1	87.2
5	Cleveland, Ohio	67.4	0.4	.....	2.1	8.0	0.9	0.7	4.0	4.0	12.5	61.6	12.7	25.7	46.2	5.0	10.5	38.2	83.1
6	St. Louis, Mo	64.8	.....	.....	7.0	7.2	0.4	2.5	6.0	3.2	8.9	76.4	3.3	20.3	62.5	5.2	2.9	29.4	88.7
7	Baltimore, Md	69.5	1.7	.....	3.5	2.8	0.1	2.9	7.6	1.3	10.6	69.6	14.1	16.3	52.3	3.4	11.3	33.1	79.9
8	Boston, Mass	69.3	10.0	0.5	0.7	0.8	0.6	1.1	7.5	3.5	6.1	69.5	11.5	19.0	62.6	3.6	10.9	22.8	95.3
9	Los Angeles, Calif	52.6	.....	.....	3.7	16.8	1.2	3.5	2.5	2.5	17.2	54.9	6.1	39.0	36.5	8.7	5.0	49.8	82.3
10	Pittsburgh, Pa	79.0	.....	0.6	1.3	1.8	0.8	2.7	4.3	2.6	6.8	74.4	10.0	15.6	61.7	3.7	8.8	25.8	88.0
11	San Francisco, Calif	67.7	.....	.....	5.3	4.9	0.5	6.4	3.1	2.5	9.7	66.7	10.1	23.2	51.8	6.6	8.8	32.8	87.4
12	Buffalo, N. Y	67.9	3.1	.....	3.1	5.8	0.4	7.1	2.3	2.8	7.5	78.9	7.7	13.4	58.0	3.0	5.9	33.1	77.3

[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: 1925—Continued

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

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assessments, and special chages 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	Expense of public service enterprises	Interest	Outlays	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																		
13	Milwaukee, Wis	66.3	8.6	------	1.8	5.2	0.5	5.2	2.0	4.2	6.2	63.2	5.5	31.3	55.7	3.2	5.2	35.9	93.3
14	Washington, D. C	44.4	(1)	------	10.4	1.6	1.6	33.4	0.5	4.4	3.8	73.9	0.2	25.9	72.1	2.4	0.2	25.2	100.9
15	Newark, N. J	67.8	0.9	0.2	3.3	3.5	0.4	8.2	4.1	4.1	7.5	80.9	11.5	7.6	60.9	4.7	9.3	25.1	81.1
16	Minneapolis, Minn	71.1	0.5	------	1.3	11.5	0.8	5.6	2.2	3.1	3.9	65.5	9.4	25.1	53.0	1.9	7.9	37.2	83.8
17	New Orleans, La	66.0	------	0.4	4.8	5.4	0.4	3.7	2.0	3.0	14.2	57.6	9.8	32.6	47.9	10.8	10.0	31.3	101.8
18	Cincinnati, Ohio	59.1	2.0	------	4.7	1.8	1.2	3.5	14.4	4.7	8.6	63.9	17.6	18.5	58.1	6.1	17.7	18.0	100.6
19	Kansas City, Mo	68.3	------	------	6.0	2.1	0.3	3.1	6.0	3.8	10.3	76.0	7.2	16.8	64.6	7.5	6.8	21.1	94.8
20	Seattle, Wash	43.8	------	------	0.5	12.3	0.6	4.5	0.6	1.9	35.8	63.8	10.6	25.6	37.1	22.6	9.9	30.4	93.6
21	Indianapolis, Ind	70.5	------	0.2	1.0	21.1	0.1	2.9	1.1	2.8	0.3	60.5	7.5	32.0	52.9	0.1	6.6	40.4	87.7
22	Rochester, N. Y	64.0	3.3	------	4.3	9.7	0.2	7.2	2.2	2.8	6.2	68.9	8.7	22.4	58.8	2.4	7.7	31.1	88.8
23	Jersey City, N. J	68.8	0.5	(1)	4.5	1.0	0.1	8.4	5.5	2.5	8.7	84.3	17.9	(2)	62.3	3.6	14.0	20.1	78.1
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																		
24	Louisville, Ky	60.0	------	------	6.6	7.1	0.5	7.4	2.7	4.2	11.7	64.6	6.3	29.1	58.0	3.9	6.1	32.1	95.7
25	Toledo, Ohio	68.3	1.1	------	3.1	9.3	0.9	1.3	4.4	1.9	9.7	65.5	13.1	21.4	55.2	5.2	12.0	27.6	92.2
26	Portland, Oreg	51.7	------	------	1.9	16.0	1.2	9.3	3.0	1.7	15.2	63.1	13.3	23.6	40.6	8.6	10.4	40.5	77.9
27	Akron, Ohio	62.7	0.4	------	4.1	12.2	1.6	1.0	3.7	1.8	12.5	57.3	18.1	24.6	43.6	2.9	14.7	38.8	81.2
28	Denver, Colo	62.8	------	------	2.7	8.9	0.9	1.7	4.1	5.1	13.9	69.5	9.3	21.2	46.4	4.1	6.8	42.7	72.6

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29	Columbus, Ohio	62.0	1.0	-------	4.4	8.7	0.7	0.8	6.3	2.1	13.8	60.1	16.7	23.2	44.8	6.3	14.2	34.7	85.0
30	Providence, R. I	74.5	-------	0.6	0.6	0.8	0.8	2.0	5.9	3.0	11.8	72.3	10.3	17.4	50.7	3.2	7.7	38.5	74.5
31	Oakland, Calif	54.2	-------	-------	2.0	21.1	0.9	18.0	1.1	1.7	1.2	62.6	3.7	33.7	58.7	2.4	3.6	35.4	97.6
32	St. Paul, Minn	61.3	0.3	-------	4.0	11.7	0.7	7.7	4.4	2.2	7.7	65.3	13.2	21.5	43.4	4.1	9.6	42.9	72.8
33	Atlanta, Ga	51.5	-------	0.6	6.4	12.8	2.7	2.5	2.4	2.5	18.6	67.8	6.4	25.8	60.7	4.8	6.2	28.3	96.6
34	Omaha, Nebr	52.4	-------	-------	1.6	11.0	0.8	0.9	3.4	2.0	27.6	63.4	13.7	22.9	40.4	13.5	11.6	34.4	85.1
35	Birmingham, Ala	39.5	-------	-------	14.3	21.5	5.0	11.9	2.1	3.2	2.5	59.7	11.3	29.0	45.5	1.7	9.0	43.9	78.9
36	San Antonio, Tex	82.5	-------	-------	1.3	0.6	0.6	9.9	2.5	2.0	0.7	69.2	12.1	18.7	56.4	0.5	9.9	33.2	82.2
37	Worcester, Mass	67.9	10.7	1.1	0.4	1.6	0.2	2.3	1.9	6.1	7.7	74.7	5.7	19.6	69.2	3.1	5.5	22.1	96.9
38	Dallas, Tex	61.3	-------	-------	0.4	6.5	0.8	6.5	2.9	6.1	15.6	63.3	11.4	25.3	43.8	4.7	8.7	42.8	76.6
39	Richmond, Va	52.3	1.0	1.0	7.7	1.1	0.8	3.3	6.7	1.1	24.9	65.1	15.4	19.5	40.5	9.4	11.8	38.3	76.6
40	Syracuse, N. Y	63.6	3.2	-------	3.2	12.3	0.1	6.4	1.6	1.9	7.7	67.7	9.5	22.8	59.3	3.0	8.8	28.9	92.1
41	New Haven, Conn	85.1	1.3	1.4	0.8	1.2	1.1	3.1	2.9	3.1	0.1	78.6	7.0	14.4	70.0	(1)	6.2	23.8	89.0
42	Memphis, Tenn	63.8	-------	-------	4.3	4.7	1.3	7.6	1.6	3.4	13.2	70.4	16.9	12.7	58.1	5.0	15.2	21.7	89.7
43	Dayton, Ohio	71.4	0.8	-------	4.6	5.0	1.8	1.3	4.0	3.2	7.8	64.3	10.8	24.9	51.4	2.5	9.0	37.1	83.8
44	Norfolk, Va	62.0	0.2	0.2	9.8	1.0	1.1	3.4	3.3	1.5	17.6	60.7	26.5	12.8	50.1	6.0	24.4	19.5	92.4
45	Houston, Tex	76.2	-------	-------	1.0	0.5	1.0	6.2	4.1	2.7	8.3	64.6	14.3	21.1	38.9	2.7	9.2	49.2	64.4
46	Bridgeport, Conn	91.2	0.2	0.9	0.3	0.9	0.5	2.1	0.8	2.8	-------	76.1	8.0	15.9	71.9	-------	7.6	20.5	94.6
47	Youngstown, Ohio	71.7	0.3	-------	3.3	9.6	1.4	0.9	3.2	2.5	7.1	49.7	11.0	39.3	54.4	4.8	13.1	27.8	119.1
48	Hartford, Conn	63.4	14.3	1.4	0.2	2.9	0.9	1.5	1.9	3.5	10.0	74.2	7.5	18.3	62.6	7.3	7.1	23.0	94.2
49	Fort Worth, Tex	69.7	-------	-------	0.3	-------	1.1	8.8	2.5	3.9	13.8	67.0	14.3	18.7	64.3	6.4	15.1	14.2	105.5
50	Grand Rapids, Mich	60.8	-------	-------	0.9	15.6	1.3	7.7	1.2	4.0	8.5	64.4	6.4	29.2	47.0	3.0	5.0	45.0	77.7
51	Springfield, Mass	73.7	9.9	0.8	0.4	2.5	0.4	1.4	0.6	3.4	6.8	70.1	7.0	22.9	67.1	3.4	7.0	22.5	100.5
52	Scranton, Pa	79.9	-------	2.8	1.5	3.6	0.6	6.6	1.5	3.6	(1)	83.8	5.0	11.2	80.7	(1)	4.8	14.4	96.4
53	Paterson, N. J	71.4	0.6	0.2	5.6	2.6	0.2	10.1	6.2	3.1	-------	85.2	11.4	3.4	51.1	(1)	6.8	42.0	60.0
54	Des Moines, Iowa	61.8	-------	-------	0.7	23.8	1.0	1.2	1.3	1.6	8.5	56.2	8.4	35.4	44.1	2.3	6.9	46.7	82.6
55	Nashville, Tenn	59.5	-------	-------	1.1	4.9	2.6	12.1	4.7	3.0	12.3	67.6	13.5	18.9	59.0	5.4	12.8	22.7	95.3
56	Trenton, N. J	66.2	0.4	0.5	2.6	4.6	0.2	8.3	4.7	2.9	9.6	77.1	10.5	12.4	58.9	5.7	8.8	26.5	83.9
57	Salt Lake City, Utah	60.0	-------	-------	2.4	11.5	0.9	13.5	1.4	2.5	7.8	67.4	9.3	23.3	67.6	5.1	10.0	17.3	107.8
58	Fall River, Mass	66.4	18.3	1.0	0.3	0.3	0.4	2.0	1.9	2.9	6.4	80.4	7.9	11.7	61.4	4.0	6.4	28.3	81.2
59	Camden, N. J	54.9	0.5	0.3	7.5	8.0	0.3	8.5	7.0	1.8	11.1	81.1	13.6	5.3	55.6	4.4	10.1	29.9	74.0
60	Flint, Mich	65.1	-------	-------	0.4	10.3	0.8	6.2	1.7	5.0	10.5	64.0	12.1	23.9	34.0	6.8	7.7	51.6	63.6
61	Wilmington, Del	55.8	(1)	-------	2.3	4.6	1.4	20.2	3.7	1.0	10.9	75.5	12.0	12.5	64.6	7.3	11.4	16.6	95.3
62	New Bedford, Mass	66.8	15.7	0.9	0.4	1.6	0.4	2.1	1.6	3.3	7.2	76.5	9.9	13.6	66.6	4.1	9.1	20.2	92.3
63	Cambridge, Mass	69.6	12.1	0.9	0.6	0.4	0.3	2.0	2.4	3.8	8.0	74.6	8.3	17.1	72.3	6.3	8.7	12.7	105.3
64	Erie, Pa	65.4	-------	3.4	0.8	8.3	0.2	6.6	1.4	1.5	12.3	60.9	7.9	31.2	51.3	5.6	7.4	35.7	93.4
65	Tulsa, Okla	51.8	-------	-------	1.9	33.5	1.0	1.4	2.7	1.0	6.7	42.1	11.1	46.8	29.1	2.4	8.3	60.2	74.7
66	Albany, N. Y	66.5	5.3	-------	1.8	8.0	0.3	5.8	1.0	0.5	10.8	74.4	9.6	16.0	47.5	6.1	6.9	39.6	71.9
67	Kansas City, Kans	52.9	-------	-------	1.7	11.1	0.3	0.6	2.1	0.7	30.6	62.2	13.3	24.5	37.6	20.2	12.3	29.9	92.8
68	Yonkers, N. Y	71.1	3.9	-------	2.3	5.3	0.2	7.5	1.3	0.6	7.9	73.7	10.6	15.7	52.9	3.8	8.1	35.3	76.8

[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: 1925—Continued

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

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		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																		
69	Reading, Pa	69.9	.....	1.7	1.9	1.9	0.4	6.1	2.8	2.2	13.0	71.9	8.5	19.6	46.3	5.4	6.1	42.2	71.9
70	Duluth, Minn	58.6	0.5	.....	0.9	14.6	1.0	3.9	1.6	0.6	18.3	59.1	7.3	33.6	50.9	11.5	7.8	29.8	105.5
71	Lowell, Mass	67.4	14.6	0.9	0.4	0.9	0.5	2.3	0.5	4.8	7.6	81.6	6.2	12.2	73.2	7.3	6.1	13.4	98.7
72	Spokane, Wash	57.5	.....	.....	0.5	5.5	1.0	16.9	2.2	4.2	12.1	68.6	6.3	25.1	71.9	4.7	7.0	16.3	111.8
73	Elizabeth, N. J	63.7	0.3	0.3	3.5	12.2	0.2	9.3	8.4	1.9	0.1	72.8	9.6	17.6	60.9	0.1	8.1	31.0	83.7
74	Canton, Ohio	68.9	0.6	.....	4.1	6.0	3.5	0.9	5.0	2.3	8.8	52.4	18.3	29.3	42.5	3.2	15.9	38.5	87.1
75	San Diego, Calif	42.8	.....	.....	1.5	25.0	1.0	11.1	1.8	2.5	14.3	52.2	8.4	39.4	37.8	6.4	7.1	48.8	84.6
76	Oklahoma City, Okla	56.1	.....	.....	2.9	25.5	0.7	1.7	3.0	2.4	7.7	52.5	13.7	33.8	36.3	3.4	10.4	49.9	75.7
77	Tacoma, Wash	34.5	.....	.....	0.7	5.5	1.5	11.9	3.5	2.5	39.9	57.3	9.4	33.3	28.2	9.9	6.2	55.7	66.5
78	Lynn, Mass	70.8	9.8	1.2	0.4	1.6	0.6	1.1	1.5	3.0	9.9	76.1	6.3	17.6	65.7	6.7	6.0	21.6	95.2
79	Waterbury, Conn	87.4	0.4	0.9	0.4	1.1	0.7	1.4	1.0	0.7	6.0	75.2	11.9	12.9	56.8	1.7	9.2	32.2	77.8
80	Utica, N. Y	67.9	5.2	.....	2.3	14.0	0.1	8.3	1.3	0.8	0.2	70.0	7.7	22.3	55.1	(1)	6.1	38.9	78.7
81	El Paso, Tex	65.4	.....	.....	1.0	3.7	1.0	10.7	1.9	2.3	14.1	71.6	13.7	14.7	54.8	5.4	11.5	28.3	84.0
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000																		
82	Somerville, Mass	71.3	9.8	1.7	0.6	2.5	0.5	1.6	0.3	3.3	8.3	79.7	6.4	13.9	75.8	3.5	6.4	14.4	99.4
83	Fort Wayne, Ind	55.2	.....	0.9	0.5	17.1	0.3	2.8	0.8	1.1	21.2	61.7	3.9	34.4	43.1	13.0	3.5	40.4	90.9
84	Jacksonville, Fla	44.7	.....	(1)	2.4	3.5	2.1	1.4	2.2	1.6	42.1	67.2	9.2	23.6	48.8	17.3	9.0	24.8	98.4
85	Knoxville, Tenn	59.9	.....	0.1	2.5	3.0	1.6	10.6	1.5	3.7	17.0	80.9	23.1	(2)	57.1	6.2	18.1	18.7	78.2
86	Evansville, Ind	67.0	.....	0.3	1.2	11.2	0.1	3.9	1.4	1.6	13.3	65.2	4.5	30.3	60.2	8.4	4.8	26.6	105.2

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87	Lawrence, Mass	65.4	21.9	1.1	0.3	0.6	0.5	1.8	0.5	1.5	6.5	82.2	6.0	11.8	63.4	5.5	5.1	26.1	83.8
88	Savannah, Ga	61.3	-------	-------	11.6	5.0	2.1	3.1	1.2	3.3	12.5	79.3	7.6	13.1	68.6	8.2	7.3	16.0	96.7
89	Schenectady, N. Y	71.6	4.9	-------	4.7	3.5	0.3	8.2	0.6	1.6	4.5	71.3	6.7	22.0	57.8	2.5	5.7	34.0	84.6
90	Allentown, Pa	68.3	-------	4.3	2.7	4.3	0.3	6.5	2.2	1.0	10.4	70.6	7.5	21.9	60.6	3.6	6.8	29.0	91.0
91	Wichita, Kans	69.6	-------	-------	2.2	19.6	2.3	0.8	1.7	3.4	0.3	57.4	11.2	31.4	48.6	0.3	9.6	41.6	85.2
92	Bayonne, N. J	69.2	0.1	(1)	1.3	0.6	0.1	10.1	2.8	0.7	15.0	76.8	12.4	10.8	60.0	6.4	10.7	22.9	86.4
93	Long Beach, Calif	33.3	-------	-------	1.3	19.3	0.8	8.7	14.6	0.5	21.5	47.3	5.0	47.7	30.9	9.8	4.3	55.1	86.0
94	Tampa, Fla	61.9	-------	0.1	7.3	2.2	2.8	1.4	3.2	7.2	13.9	69.8	13.5	16.7	40.5	6.4	9.0	44.0	67.2
95	Harrisburg, Pa	71.5	-------	0.9	1.9	5.9	0.4	5.4	4.6	1.4	8.0	70.2	6.7	23.1	54.1	3.5	5.5	37.0	82.0
96	Manchester, N. H	77.0	6.2	2.7	4.3	0.1	0.9	-------	1.1	0.7	7.0	72.9	8.3	18.8	72.2	5.7	8.9	13.2	106.9
97	Peoria, Ill	74.0	-------	-------	2.2	14.8	1.1	3.7	1.2	2.9	0.2	72.0	3.9	24.1	68.7	0.1	3.7	27.6	95.5
98	South Bend, Ind	55.8	-------	0.3	0.3	28.1	0.2	3.0	1.0	1.6	9.8	50.2	4.9	44.9	42.9	3.6	4.6	49.0	92.6
99	Hamtramck, Mich	68.0	-------	-------	0.5	9.7	2.3	8.4	1.0	0.7	9.3	70.5	9.6	19.9	45.1	8.7	7.3	38.9	76.3
100	St. Joseph, Mo	47.7	-------	0.8	10.6	23.7	3.2	6.9	2.3	4.0	0.6	67.5	10.3	22.2	59.5	0.5	9.2	30.8	89.0
101	Wilkes-Barre, Pa	77.8	-------	6.2	2.4	3.8	1.1	6.4	0.6	1.7	0.1	68.6	6.3	25.1	56.0	0.2	5.2	38.7	81.8
102	Gary, Ind	68.2	-------	-------	1.1	23.9	0.5	2.9	0.4	2.3	0.7	63.3	3.4	33.3	59.2	0.7	3.2	36.9	94.6
103	Rockford, Ill	68.7	-------	-------	2.6	12.5	0.6	3.2	0.7	3.4	8.2	63.3	6.7	30.0	56.3	3.9	6.4	33.4	95.2
104	Sioux City, Iowa	70.1	-------	-------	1.2	15.9	0.6	1.3	2.0	1.3	7.7	55.5	4.7	39.8	46.2	3.1	4.1	46.6	88.7
105	Portland, Me	70.0	1.5	1.6	1.4	2.3	0.1	6.1	3.0	2.8	11.2	75.4	11.8	12.8	65.2	6.6	11.2	17.0	95.2
106	Little Rock, Ark	47.7	-------	0.8	10.6	23.7	3.2	6.9	2.3	4.0	0.6	67.5	10.3	22.2	59.5	0.5	9.2	30.8	89.0
107	Charleston, S. C	44.4	-------	0.2	4.4	8.4	1.5	4.4	2.8	0.5	33.4	70.1	13.0	16.9	35.5	22.7	10.8	30.9	83.1
108	Sacramento, Calif	47.1	-------	-------	1.9	20.3	0.7	17.7	0.8	4.4	7.2	63.2	9.4	27.4	51.5	5.4	8.4	34.6	90.1
109	Troy, N. Y	67.5	4.0	-------	3.4	7.4	0.2	6.0	0.7	0.6	10.2	73.9	8.5	17.6	67.6	3.0	8.2	21.2	95.6
110	Binghamton, N. Y	66.6	4.4	-------	2.1	6.0	0.5	9.0	1.2	4.6	5.6	72.3	5.9	21.8	50.2	3.8	4.4	41.6	74.7
111	Saginaw, Mich	68.7	-------	-------	0.2	8.5	0.5	8.9	4.0	1.9	7.4	66.0	8.1	25.9	56.4	5.0	7.5	31.0	93.2
112	Johnstown, Pa	71.9	-------	4.8	2.7	6.7	3.1	6.5	3.6	0.6	(1)	68.7	10.3	21.0	52.7	(1)	7.9	39.3	76.8
113	East St. Louis, Ill	61.5	-------	-------	5.3	26.2	0.9	2.7	0.2	3.2	-------	56.0	8.2	35.8	52.1	-------	7.6	40.3	93.0
114	Terre Haute, Ind	79.9	-------	0.4	0.7	7.5	0.2	5.3	1.2	3.3	1.4	75.0	4.5	20.5	71.4	1.3	4.3	23.0	96.9
115	Pawtucket, R. I	71.0	-------	0.5	0.6	2.1	0.5	2.2	3.5	2.3	17.3	65.0	13.1	21.9	47.4	5.1	10.6	37.0	80.8
116	Highland Park, Mich	69.4	-------	-------	0.4	5.0	1.0	3.6	3.6	7.9	9.1	69.5	8.3	22.2	53.4	2.7	6.7	37.1	80.8
117	Lansing, Mich	47.7	-------	-------	0.2	5.2	0.5	4.0	1.0	2.5	39.1	60.6	7.4	32.0	32.2	23.1	6.7	38.0	91.1
118	Passaic, N. J	74.6	0.3	0.1	3.1	6.7	0.5	9.8	4.1	0.8	(1)	81.6	11.6	6.8	52.7	-------	7.5	39.8	64.6
119	Springfield, Ohio	68.3	0.5	-------	3.7	7.4	1.4	1.2	3.2	5.7	8.6	58.2	8.9	32.9	58.5	4.5	9.6	27.3	108.3
120	Chester, Pa	74.9	-------	3.0	2.0	7.2	1.0	6.6	2.5	2.8	0.1	71.9	11.4	16.7	69.7	(1)	11.0	19.2	97.0
121	Hoboken, N. J	72.2	0.3	(1)	3.0	6.9	0.1	7.9	2.6	0.3	6.6	71.8	14.5	13.7	75.8	6.6	16.6	1.0	114.8
122	Racine, Wis	63.3	7.8	-------	2.2	7.9	0.6	2.3	1.4	2.1	12.4	66.0	7.5	26.5	59.3	4.1	7.2	29.4	96.1
123	Winston-Salem, N. C	49.7	(1)	0.3	2.7	17.1	2.1	10.8	2.8	3.9	10.5	54.3	20.2	25.5	24.1	2.4	9.8	63.7	48.7
124	New Britain, Conn	75.6	0.7	2.0	0.5	2.1	1.0	2.8	2.0	3.8	9.5	76.7	8.2	15.1	64.4	3.2	7.2	25.2	88.2
125	Chattanooga, Tenn	67.9	-------	-------	0.1	6.0	3.2	14.1	0.9	6.4	1.6	71.6	17.7	10.7	55.4	1.8	14.2	28.7	79.9
126	Altoona, Pa	55.8	-------	3.5	3.6	17.7	1.0	6.5	1.5	2.8	7.7	66.6	8.5	24.9	51.9	3.4	7.1	37.6	83.0

[1] Less than one-twentieth of 1 per 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: 1925—Continued

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

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																		
127	Mobile, Ala	56.1	-------	0.3	10.7	4.7	1.7	5.0	2.9	0.9	17.8	73.9	13.3	12.8	42.4	5.9	8.7	42.9	65.5
128	Berkeley, Calif	63.5	-------	-------	1.7	3.7	0.5	21.4	2.1	7.0	0.1	73.4	5.4	21.2	81.5	0.3	6.1	12.1	111.5
129	Brockton, Mass	69.8	10.4	1.1	0.5	1.5	0.5	1.0	0.9	6.8	7.4	71.0	7.1	21.9	68.8	4.2	7.3	19.7	102.8
130	Springfield, Ill	53.6	-------	-------	1.3	13.3	1.4	2.4	0.9	2.2	24.9	70.0	4.9	25.1	50.0	16.1	4.7	29.2	94.5
131	Bethlehem, Pa	61.9	-------	5.5	1.5	6.5	1.3	5.6	1.8	1.8	14.2	58.1	14.8	27.1	49.4	3.4	13.5	33.7	90.9
132	Huntington, W. Va	58.9	-------	0.5	1.1	35.7	1.4	0.1	1.2	0.5	0.6	54.6	14.3	41.1	50.2	0.4	4.0	45.4	92.8
133	Cicero, Ill	57.4	-------	-------	6.7	23.0	(1)	2.9	1.2	0.5	8.2	65.0	10.2	24.8	53.3	6.1	9.3	31.2	91.4
134	Quincy, Mass	70.7	7.8	1.0	0.3	2.9	0.3	1.6	0.9	5.2	9.3	66.4	7.4	26.2	64.8	3.0	7.5	24.7	102.0
135	Lincoln, Nebr	59.6	-------	0.4	1.0	15.0	0.7	3.8	0.7	1.9	17.0	60.4	6.4	33.2	42.3	13.8	6.0	37.9	93.0
136	Holyoke, Mass	52.1	12.6	0.7	0.2	0.3	0.4	1.3	1.3	1.7	29.5	71.1	4.6	24.3	51.7	21.1	4.7	22.4	102.5
137	East Orange, N. J	66.0	0.4	0.3	3.9	6.1	0.1	8.2	4.6	1.6	8.9	69.0	8.8	22.2	58.6	4.4	8.1	29.0	91.3
138	Portsmouth, Va	52.6	0.2	0.2	9.1	-------	1.1	4.9	7.3	1.5	23.0	69.2	29.8	1.0	40.4	7.1	20.4	32.1	68.6
139	Covington, Ky	66.5	-------	-------	6.4	-------	0.7	5.0	0.2	0.9	20.3	81.0	8.5	10.5	63.1	10.2	7.7	19.0	90.5
140	Macon, Ga	52.9	-------	-------	8.3	5.6	2.5	4.1	3.3	6.2	17.0	74.1	6.0	19.9	45.9	7.2	4.3	42.7	71.6
141	Roanoke, Va	65.7	0.4	0.6	11.2	2.2	4.6	4.4	5.9	2.5	2.6	71.5	14.9	13.6	48.3	0.6	10.2	40.9	68.4
142	Jackson, Mich	59.3	-------	-------	0.3	13.0	0.7	7.9	2.0	8.1	8.6	64.0	9.5	26.5	45.6	4.5	7.4	42.5	78.2
143	Shreveport, La	56.5	-------	0.3	5.3	13.5	2.3	5.8	2.9	3.1	10.2	50.4	11.3	38.3	34.9	3.1	8.5	53.5	75.5
144	Fresno, Calif	59.8	-------	-------	4.4	2.3	2.1	28.8	0.7	1.7	0.2	87.8	6.1	6.1	88.9	0.2	6.2	4.6	101.5
145	Niagara Falls, N. Y	63.8	4.9	-------	4.5	8.9	0.5	6.5	2.4	1.0	7.6	63.8	13.5	22.7	43.0	3.4	9.8	43.8	72.7
146	Lakewood, Ohio	70.5	0.4	-------	3.6	11.5	1.7	0.9	3.5	0.9	6.9	62.3	16.1	21.6	51.5	6.3	15.0	27.2	92.8

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147	Lancaster, Pa	60.8	-------	1.1	1.7	3.5	0.2	7.0	2.1	2.1	21.5	87.9	7.1	5.0	49.6	9.3	4.7	36.3	67.1
148	Wheeling, W. Va	80.1	-------	0.4	2.0	3.8	1.1	0.4	2.5	1.2	8.5	67.8	8.8	23.4	50.1	5.2	7.2	37.5	81.7
149	Pasadena, Calif	41.3	-------	-------	1.0	12.5	0.9	8.7	0.7	3.9	31.0	57.1	4.9	38.0	37.3	19.3	4.8	38.6	99.1
150	Topeka, Kans	66.2	-------	-------	1.5	14.6	0.9	0.7	1.9	1.4	12.8	66.0	5.2	28.8	48.6	8.8	4.5	38.0	87.0
151	Wichita Falls, Tex	69.6	-------	-------	0.8	-------	1.0	5.8	1.4	4.7	16.7	53.4	29.2	17.4	42.3	7.6	27.3	22.8	93.5
152	Augusta, Ga	61.2	-------	-------	6.9	6.4	1.2	3.3	1.3	8.5	11.3	71.4	7.0	21.6	77.0	6.3	8.1	8.6	116.7
153	Kalamazoo, Mich	68.2	-------	-------	0.4	8.4	0.7	6.3	1.8	4.0	10.2	65.5	7.5	27.0	54.7	7.1	7.0	31.1	94.5
154	Newton, Mass	70.5	9.9	0.7	0.6	6.4	0.1	1.9	1.6	1.7	6.4	73.3	6.9	19.8	63.2	2.9	6.2	27.7	90.1
155	Atlantic City, N. J	71.3	0.3	(1)	6.6	0.1	0.2	6.4	7.3	1.7	6.2	74.1	12.8	13.1	60.0	3.2	10.9	25.8	85.3
156	Decatur, Ill	60.6	-------	-------	0.9	15.5	0.7	3.0	2.2	2.4	14.7	63.8	7.0	29.2	40.0	10.7	5.6	43.7	79.5
157	Davenport, Iowa	71.9	-------	-------	1.3	19.3	0.9	1.8	1.2	2.9	0.7	59.1	5.5	35.4	61.0	0.9	5.8	32.3	104.8
158	Charlotte, N. C	51.3	0.1	0.2	5.0	9.5	0.8	14.5	1.6	1.7	15.3	61.0	16.6	22.4	26.7	6.1	8.9	58.3	53.8
159	Malden, Mass	70.9	10.3	1.2	0.5	2.7	0.6	1.2	2.4	3.4	7.0	75.0	8.7	16.3	63.5	3.3	7.7	25.4	89.1
160	Oak Park, Ill	59.8	-------	-------	4.8	21.4	1.2	2.1	1.6	0.6	8.5	58.0	8.1	33.9	46.2	5.6	7.2	40.9	89.4
161	Kenosha, Wis	47.6	14.0	-------	1.3	21.2	0.7	3.1	1.7	2.6	7.8	53.4	4.4	42.2	45.1	2.8	3.9	48.2	89.7
162	Hammond, Ind	37.3	-------	0.3	0.5	52.0	0.2	2.6	0.4	1.0	5.8	43.0	3.0	54.0	38.2	5.4	3.0	53.4	101.3
163	Mount Vernon, N. Y	68.0	5.0	-------	1.0	4.2	0.3	7.9	1.8	1.5	10.2	80.1	12.0	7.9	54.0	4.4	8.8	32.8	72.9
164	Cedar Rapids, Iowa	73.5	-------	-------	1.1	11.4	0.7	1.7	0.7	2.4	8.6	61.4	7.1	31.5	58.5	3.5	7.1	31.0	106.8

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

165	Woonsocket, R. I	77.8	-------	0.6	0.6	2.1	0.1	1.8	5.1	2.5	9.5	60.0	17.2	22.8	44.0	3.5	13.6	39.0	79.1
166	New Castle, Pa	67.6	-------	6.8	2.7	8.9	2.1	8.5	1.0	2.3	0.1	73.6	8.3	18.1	64.2	-------	7.2	28.5	87.2
167	Beaumont, Tex	66.9	-------	0.3	0.7	0.7	1.1	7.1	3.4	1.4	18.4	62.8	15.2	22.0	41.8	9.2	12.4	36.6	81.3
168	McKeesport, Pa	62.5	-------	1.0	1.1	6.9	2.4	6.2	1.9	3.0	15.0	81.6	.7	11.7	65.4	9.3	6.2	19.1	91.6
169	York, Pa	69.6	-------	2.7	3.9	5.4	0.8	8.0	6.8	2.9	-------	85.9	5.0	9.1	79.6	-------	4.6	15.7	92.7
170	Haverhill, Mass	70.4	10.4	1.3	0.4	0.7	0.2	1.5	1.7	5.8	7.7	82.7	3.6	13.7	72.7	3.5	3.3	20.5	92.2
171	Bay City, Mich	59.2	-------	-------	0.3	2.6	0.3	8.9	2.7	1.8	24.3	68.5	11.9	19.6	53.5	12.2	11.4	22.9	95.9
172	Elmira, N. Y	61.7	3.5	-------	1.9	4.4	0.6	8.2	1.0	2.3	16.3	70.5	7.2	22.3	67.3	6.4	7.5	18.7	104.6
173	Charleston, W. Va	64.3	-------	0.3	1.2	28.6	1.3	0.6	2.2	1.2	0.3	48.5	7.1	44.4	42.6	0.4	6.3	50.7	88.6
174	Medford, Mass	75.9	8.4	1.3	0.3	1.6	0.2	1.4	1.4	2.0	7.6	72.9	7.8	19.3	63.9	3.9	7.3	25.0	92.9
175	Galveston, Tex	52.3	-------	-------	0.6	0.1	0.6	17.8	4.7	9.0	14.9	64.8	15.0	20.2	39.1	5.1	10.2	45.6	68.3
176	Pontiac, Mich	69.9	-------	-------	0.5	7.3	0.5	4.9	2.9	4.9	9.1	56.7	10.2	33.1	44.5	6.5	9.2	39.8	90.0
177	Chelsea, Mass	75.8	9.4	1.1	0.4	0.4	0.4	1.3	1.5	3.0	6.7	80.1	10.3	9.6	63.7	1.7	8.4	26.2	81.7
178	Stockton, Calif	56.1	-------	-------	3.1	11.6	2.0	20.8	3.0	2.1	1.3	64.6	8.0	27.4	47.2	0.2	5.9	46.8	73.2
179	Perth Amboy, N. J	61.1	0.2	(1)	1.7	4.7	0.5	6.1	3.9	1.0	20.7	74.1	18.0	7.9	44.4	8.7	12.9	34.0	71.6
180	Pittsfield, Mass	66.0	15.3	1.3	0.3	4.8	0.4	1.6	0.3	2.0	8.0	69.0	6.1	24.9	72.9	1.6	6.6	18.9	108.0
181	Lexington, Ky	75.8	-------	-------	6.8	5.6	0.6	4.4	2.8	3.4	0.6	66.5	7.4	26.1	76.6	0.2	8.6	14.6	115.5
182	Lima, Ohio	60.2	0.1	-------	3.9	16.4	0.7	0.9	2.1	2.8	12.9	48.1	21.1	30.8	39.8	5.8	20.0	34.5	94.7
183	Madison, Wis	68.2	4.1	-------	1.3	9.1	0.3	3.2	2.0	1.7	10.1	59.6	7.7	32.7	43.4	3.5	6.1	47.0	78.7
184	Newport News, Va	77.3	(1)	0.4	10.3	-------	2.8	5.0	2.0	1.2	0.9	69.0	15.8	15.2	67.4	0.3	15.5	16.9	98.0

[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: 1925—Continued

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

City number	CITY	PER CENT OF REVENUE RECEIPTS OBTAINED FROM—										Per cent of revenue receipts required for meeting expenses	Per cent of revenue receipts required for meeting interest	Per cent of revenue receipts available for outlays and other purposes	PER CENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		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																		
185	Montgomery, Ala	36.0	-------	-------	19.1	10.9	3.4	7.6	0.5	4.4	18.2	70.7	21.3	8.0	50.0	5.9	16.8	27.3	79.1
186	Greensboro, N. C	43.8	(1)	0.2	4.2	30.9	1.1	6.2	3.1	2.1	8.4	46.6	14.6	38.8	19.9	2.2	6.9	71.0	47.4
187	East Chicago, Ind	53.2	-------	0.4	1.3	31.2	0.6	3.0	0.7	0.3	9.3	50.0	8.8	41.2	24.3	1.1	4.5	70.0	51.0
188	New Rochelle, N. Y	80.8	5.0	-------	1.2	2.4	0.2	7.4	1.2	1.8	(1)	84.8	7.1	8.1	57.2	-------	4.8	38.1	67.4
189	Columbus, Ga	54.9	-------	0.6	8.5	1.8	3.1	4.5	2.3	11.5	12.8	66.6	7.7	25.7	48.3	3.6	6.0	42.1	77.9
190	Evanston, Ill	69.9	-------	-------	4.3	9.4	0.9	2.0	0.9	1.8	10.8	66.8	6.2	27.0	50.9	3.7	5.0	40.3	81.8
191	Pueblo, Colo	53.3	-------	-------	1.1	14.8	0.9	8.4	1.5	1.8	18.2	59.3	14.0	26.7	49.6	11.3	14.4	24.6	102.7
192	Fitchburg, Mass	65.8	14.1	1.1	0.5	1.3	0.3	1.6	1.2	6.2	7.8	79.3	6.5	14.2	75.7	5.5	6.6	12.1	102.5
193	San Jose, Calif	44.4	-------	-------	1.8	24.0	2.6	21.7	1.0	4.5	-------	55.3	5.2	39.5	53.1	-------	5.0	41.8	96.1
194	Waco, Tex	72.1	-------	-------	0.6	-------	1.0	8.8	2.8	1.8	12.9	71.7	6.4	21.9	58.2	6.8	5.9	29.1	90.7
195	Muskegon, Mich	61.0	-------	-------	0.5	10.4	1.1	6.7	8.2	3.6	8.4	56.8	8.6	34.6	49.7	5.2	8.3	36.8	96.7
196	Brookline, Mass	71.8	14.6	0.7	0.9	0.3	0.1	0.5	0.3	2.1	8.7	79.5	5.4	15.1	68.5	4.1	4.9	22.5	91.4
197	Salem, Mass	69.2	11.7	1.1	0.2	0.5	0.2	1.2	1.0	5.3	9.5	81.8	5.5	12.7	74.0	5.9	5.4	14.7	97.7
198	Jamestown, N. Y	47.4	3.1	-------	4.0	10.1	0.6	6.1	0.2	3.9	24.6	64.3	6.7	29.0	50.5	9.9	6.3	33.4	93.9
199	Butte, Mont	68.2	-------	1.3	1.1	11.6	7.5	7.7	2.0	0.6	-------	76.4	12.5	11.1	81.8	-------	13.4	4.8	107.1
200	Williamsport, Pa	74.4	-------	2.9	3.1	5.7	0.8	7.0	1.7	2.9	1.3	75.9	4.2	19.9	79.8	0.1	4.4	15.7	105.2
201	Muncie, Ind	78.8	-------	0.5	0.2	10.3	0.2	5.1	1.1	1.7	2.1	67.1	6.8	26.1	62.6	1.0	6.4	29.9	94.8
202	Hamilton, Ohio	43.3	0.3	-------	2.5	9.7	0.6	0.8	1.9	1.1	39.9	61.1	11.4	27.5	36.7	29.1	12.3	21.8	107.8
203	Lorain, Ohio	59.4	0.2	-------	2.7	12.8	3.2	6.0	2.5	1.1	12.1	64.2	17.6	18.2	53.8	6.2	16.4	23.6	93.5
204	Everett, Mass	70.5	10.0	1.1	0.3	1.2	0.2	2.8	1.1	2.2	10.6	75.5	8.8	15.7	75.2	3.6	9.2	12.0	104.4

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205	Chicopee, Mass	55.7	13.6	1.0	0.3	2.3	0.4	1.4	0.4	0.8	24.3	75.3	4.4	20.3	53.6	14.4	3.9	28.0	90.3
206	Springfield, Mo	72.1	-------	1.0	11.3	2.7	1.5	7.8	1.2	2.0	0.3	79.1	3.6	17.3	74.2	0.4	3.4	21.9	94.4
207	Battle Creek, Mich	75.6	-------	-------	0.2	4.4	0.7	7.1	1.2	3.2	7.6	66.6	4.0	29.4	60.5	8.0	4.1	27.3	102.9
208	Durham, N. C	40.6	(1)	0.2	3.1	10.4	0.3	16.2	3.5	1.3	24.3	63.4	17.1	19.5	39.6	9.2	13.2	38.1	77.0
209	Columbia, S. C	58.8	-------	0.6	7.8	2.5	2.8	6.0	0.9	1.4	19.2	65.3	13.2	21.5	57.8	7.5	13.2	21.4	100.2
210	Dubuque, Iowa	65.7	-------	-------	0.9	19.1	0.6	1.5	0.4	2.4	9.5	55.1	8.9	36.0	42.6	3.1	7.4	46.9	83.0
211	Stamford, Conn	90.9	0.5	0.1	0.7	1.4	0.7	2.0	1.3	2.4	-------	73.1	6.9	20.0	69.6	-------	6.6	23.9	95.1
212	Joliet, Ill	59.4	-------	-------	3.1	17.7	0.7	3.3	1.4	2.5	11.9	66.4	10.2	23.4	52.5	7.2	9.2	31.1	89.9
213	Aurora, Ill	66.2	-------	-------	2.7	10.7	0.9	2.9	1.1	3.7	11.8	60.1	7.5	32.4	38.6	6.2	5.6	49.6	74.7
214	Superior, Wis	69.9	2.9	-------	6.8	8.8	4.9	5.0	1.0	0.6	-------	79.4	6.7	13.9	79.1	-------	6.7	14.3	99.6
215	Council Bluffs, Iowa	56.6	-------	0.3	0.7	26.3	0.6	1.4	1.0	2.2	10.9	53.7	5.1	41.2	41.4	7.9	4.7	46.0	91.8
216	Rock Island, Ill	61.4	-------	-------	2.7	21.8	1.0	3.0	0.4	2.4	7.4	53.1	8.0	38.9	46.4	4.1	7.6	41.9	95.1
217	Taunton, Mass	47.5	10.6	1.0	0.3	0.8	0.3	1.2	1.9	3.4	33.0	79.7	7.3	13.0	58.1	22.6	7.4	11.9	101.2
218	Portsmouth, Ohio	58.0	1.9	-------	4.9	5.9	1.8	2.7	2.3	4.5	18.0	65.8	18.0	16.2	38.6	5.7	12.1	43.6	67.3
219	Quincy, Ill	61.2	-------	-------	1.1	18.4	0.5	3.4	1.8	1.3	12.2	57.6	3.2	39.2	48.1	5.6	3.0	43.3	93.2
220	New Brunswick, N. J	59.4	0.5	-------	2.6	8.7	0.3	6.2	4.2	5.3	12.8	76.3	11.2	12.5	56.5	6.6	9.3	27.6	82.7
221	Austin, Tex	46.7	-------	-------	0.2	-------	0.5	7.9	1.6	3.4	39.7	65.7	8.3	26.0	40.6	16.5	7.2	35.7	86.8
222	Ogden, Utah	49.1	-------	-------	1.0	20.8	1.2	15.4	0.7	2.3	9.6	56.7	15.1	28.2	49.2	3.4	14.0	33.4	92.8
223	Kokomo, Ind	75.8	-------	0.6	0.1	13.7	0.5	5.3	0.4	2.8	0.7	65.7	3.9	30.4	63.2	1.2	3.9	31.7	98.1
224	Easton, Pa	80.4	-------	3.9	3.0	-------	0.9	6.8	3.2	1.5	0.3	77.8	12.4	9.8	35.4	(1)	5.6	58.9	45.5
225	Waterloo, Iowa	71.2	-------	0.9	0.9	12.1	0.8	1.2	0.5	1.6	10.8	64.0	9.2	26.8	59.8	6.9	9.6	23.6	104.3
226	Wilmington, N. C	72.0	0.1	1.7	8.3	2.1	0.6	0.1	0.8	2.5	11.7	81.8	16.4	1.8	71.2	7.5	15.8	5.6	96.1
227	Danville, Ill	73.5	-------	-------	5.1	15.4	1.4	3.1	0.2	1.4	(1)	62.2	9.6	28.2	52.2	0.1	8.1	39.7	84.0
228	Hazleton, Pa	75.2	-------	5.7	1.3	1.7	0.5	9.8	2.3	3.4	-------	82.4	9.7	7.9	61.6	-------	7.3	31.1	74.8
229	Auburn, N. Y	62.1	2.8	-------	5.3	5.1	0.4	9.2	1.0	2.3	11.7	79.7	4.6	15.7	74.4	8.3	4.8	12.4	103.9
230	Poughkeepsie, N. Y	63.0	5.4	-------	1.7	7.5	0.2	6.5	1.6	4.3	9.9	63.1	9.1	27.8	52.8	5.7	8.5	33.0	92.8
231	Orange, N. J	63.4	0.2	0.1	3.9	6.6	0.1	10.0	6.1	1.4	8.2	72.1	10.3	17.6	55.6	3.2	8.4	32.8	81.6
232	Petersburg, Va	61.0	0.2	0.7	10.5	0.2	1.3	6.1	5.3	3.1	11.6	77.4	19.8	2.8	54.3	5.8	15.4	24.5	77.7
233	Amsterdam, N. Y	50.2	5.1	-------	10.8	1.9	0.1	17.5	1.6	0.5	12.3	72.0	5.2	22.8	47.4	4.6	3.8	44.2	72.2
234	Waltham, Mass	70.9	12.4	1.1	0.3	0.7	0.5	1.8	0.8	2.9	8.6	79.1	6.5	14.4	62.6	4.5	5.5	27.4	84.9
235	Norristown, Pa	74.1	-------	11.6	2.0	(1)	0.2	7.4	2.3	2.0	0.3	74.8	7.0	18.2	60.3	0.2	5.7	33.8	81.0
236	Lewiston, Me	73.1	0.8	1.9	1.1	0.3	1.4	6.9	1.4	3.7	9.3	77.4	7.2	15.4	71.9	6.4	7.2	14.4	101.2
237	Green Bay, Wis	66.2	3.0	-------	2.6	8.5	0.7	4.9	0.9	3.2	9.9	61.6	8.4	30.0	65.6	4.1	9.5	20.7	113.3
238	Sheboygan, Wis	63.5	4.3	-------	2.0	11.2	0.3	4.2	1.7	1.8	11.1	61.3	3.5	35.2	60.7	3.6	3.7	32.0	104.9
239	Moline, Ill	61.0	-------	-------	2.3	19.3	0.5	2.7	0.4	5.5	8.4	61.5	7.3	31.2	65.5	7.1	8.6	18.9	118.0
240	Oshkosh, Wis	62.6	9.4	-------	1.9	5.1	0.6	4.8	1.6	2.6	11.4	73.1	4.2	22.7	73.6	6.1	4.6	15.8	108.8
241	Elgin, Ill	65.1	-------	-------	2.3	13.4	0.2	2.6	3.8	2.7	9.9	61.6	7.4	31.0	47.8	4.0	6.2	41.9	84.1
242	Watertown, N. Y	70.1	4.3	-------	3.3	2.0	0.4	6.7	1.3	2.7	9.3	67.8	8.3	23.9	55.4	4.3	7.3	33.0	88.0
243	Muskogee, Okla	59.8	-------	-------	2.5	7.1	1.5	5.1	6.0	4.5	13.6	58.6	14.6	26.8	61.0	6.3	16.8	16.0	114.7
244	La Crosse, Wis	70.3	7.3	-------	1.9	4.1	0.5	4.4	3.3	1.9	6.4	64.9	6.7	28.4	65.8	3.7	7.1	23.4	107.0
245	Newburgh, N. Y	61.0	4.4	-------	4.8	3.4	0.3	10.0	1.3	3.0	11.9	84.0	6.3	9.7	75.6	4.8	6.0	13.6	95.7
246	Lynchburg, Va	51.1	0.1	0.9	13.7	2.9	1.6	3.8	4.7	7.1	14.0	67.6	12.2	20.2	57.2	4.2	11.1	27.5	90.8
247	Colorado Springs, Colo	60.1	-------	-------	1.2	6.4	0.3	1.4	0.6	2.1	27.9	68.3	8.5	23.2	24.5	8.2	4.1	63.3	47.8

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

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

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

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	Grand total	$1,938,581,213	$1,736,469,221	$1,597,490,523	$1,585,417,653	$12,072,870	$20,710,956	$40,780,116	$4,696,414
	Group I	1,023,541,714	931,969,380	855,660,140	848,858,798	6,801,342	11,146,560	25,733,546	650,002
	Group II	219,499,674	197,984,805	181,640,911	180,162,837	1,478,074	435,637	4,413,567	189,988
	Group III	357,694,536	313,787,149	290,132,558	288,205,318	1,927,240	5,506,795	4,689,510	1,549,037
	Group IV	217,919,411	186,665,276	173,002,312	171,817,641	1,184,671	2,134,058	3,127,252	1,463,268
	Group V	119,925,878	106,062,611	97,054,602	96,373,059	681,543	1,487,906	2,816,241	844,119
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y	$363,241,123	$346,859,236	$305,605,029	$302,025,678	$3,579,351	$7,240,989	$19,620,083	
2	Chicago, Ill	168,501,645	139,077,548	130,932,953	130,385,598	547,355		97,182	
3	Philadelphia, Pa	79,343,585	78,180,721	76,563,248	76,379,638	183,610			$62,512
4	Detroit, Mich	69,526,377	60,467,197	58,283,628	57,362,444	921,184	126,161	776,134	
5	Cleveland, Ohio	52,663,085	46,712,229	45,042,495	45,042,495			285,951	
6	St. Louis, Mo	31,455,111	28,433,941	25,666,998	25,522,692	144,306			
7	Baltimore, Md	29,798,672	28,694,189	26,681,309	26,196,077	485,232	652,956		
8	Boston, Mass	56,985,940	56,043,924	48,259,855	47,975,128	284,727	2,995,629	3,970,047	337,721
9	Los Angeles, Calif	79,231,492	59,995,429	56,057,559	55,851,603	205,956			
10	Pittsburgh, Pa	35,698,213	34,570,343	33,759,168	33,594,434	164,734			249,769
11	San Francisco, Calif	27,812,510	25,908,996	24,034,245	23,945,518	88,727			
12	Buffalo, N. Y	29,283,961	27,025,627	24,773,653	24,577,493	196,160	130,825	984,149	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000								
13	Milwaukee, Wis	$28,680,936	$26,684,918	$23,073,323	$22,943,983	$129,340	$103	$2,984,330	
14	Washington, D. C	18,659,037	17,649,629	14,308,682	14,153,754	154,928		3,372	
15	Newark, N. J	23,614,121	22,416,618	21,065,814	20,769,591	296,223	266,903		$47,427
16	Minneapolis, Minn	22,545,553	19,277,166	18,798,013	18,725,149	72,864		139,725	
17	New Orleans, La	17,572,863	16,247,155	15,055,073	14,966,883	88,190			88,094

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18	Cincinnati, Ohio	19,432,304	18,577,231	16,680,838	16,680,838		561,467	
19	Kansas City, Mo	15,548,800	15,062,840	13,841,716	13,697,822	143,894		
20	Seattle, Wash	19,791,291	15,335,437	15,174,238	14,951,284	222,954		
21	Indianapolis, Ind	18,972,686	14,632,514	14,381,505	14,381,505			46,436
22	Rochester, N. Y	19,309,574	16,959,687	15,153,776	14,997,238	156,538	65,162	724,673
23	Jersey City, N. J	15,372,509	15,141,610	14,107,933	13,894,790	213,143	103,469	8,031

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

24	Louisville, Ky	$8,415,284	$7,552,543	$6,808,355	$6,788,852	$19,503		
25	Toledo, Ohio	11,579,159	10,143,184	9,560,676	9,560,676		$153,196	
26	Portland, Oreg	10,849,468	8,205,982	7,921,810	7,921,810			
27	Akron, Ohio	8,087,210	6,715,895	6,264,214	6,264,214		43,244	
28	Denver, Colo	12,494,643	10,870,777	10,427,372	10,393,181	34,191		
29	Columbus, Ohio	10,234,178	8,975,016	8,253,892	8,253,892		135,218	
30	Providence, R. I	9,982,513	9,774,693	9,627,601	9,599,636	27,965		$71,289
31	Oakland, Calif	10,457,360	7,521,189	7,256,944	7,230,654	26,290		
32	St. Paul, Minn	10,264,714	8,628,720	8,065,639	8,012,990	52,649	33,840	
33	Atlanta, Ga	7,694,629	6,081,115	5,349,341	5,251,108	98,233		67,482
34	Omaha, Nebr	8,755,273	7,185,028	6,969,530	6,955,948	13,582		
35	Birmingham, Ala	5,752,633	3,853,495	2,829,447	2,825,741	3,706		
36	San Antonio, Tex	4,993,565	4,923,357	4,847,269	4,805,113	42,156		
37	Worcester, Mass	9,465,517	9,258,572	7,847,849	7,757,195	90,654	$615,190	620,079	128,217
38	Dallas, Tex	5,822,176	5,207,591	5,177,308	5,114,954	62,354		
39	Richmond, Va	5,919,044	5,736,366	4,844,157	4,812,755	31,402		90,610	91,426
40	Syracuse, N. Y	8,816,645	7,488,122	6,801,732	6,740,625	61,107		341,793	
41	New Haven, Conn	6,870,392	6,699,197	6,436,388	6,400,126	36,262	98,419		104,376
42	Memphis, Tenn	5,609,735	5,152,065	4,828,314	4,801,218	27,096		
43	Dayton, Ohio	6,285,326	5,772,230	5,365,717	5,365,717			57,927	
44	Norfolk, Va	5,287,332	5,143,027	4,418,240	4,356,908	61,332		11,458	17,568
45	Houston, Tex	6,321,954	6,201,460	6,121,508	6,077,666	43,842		
46	Bridgeport, Conn	6,482,109	6,380,489	6,277,635	6,205,116	72,519	15,611		63,220
47	Youngstown, Ohio	7,281,499	6,355,479	6,053,574	6,053,574			24,520	
48	Hartford, Conn	7,791,646	7,433,287	5,945,990	5,884,123	61,867	1,338,572		129,114
49	Fort Worth, Tex	3,426,720	3,374,931	3,360,927	3,274,026	86,901		
50	Grand Rapids, Mich	6,571,462	5,161,463	5,086,716	5,086,716				
51	Springfield, Mass	8,913,899	8,613,051	7,486,312	7,416,892	69,420	478,584	529,455	78,830
52	Scranton, Pa	4,261,114	4,061,403	3,854,022	3,823,258	30,764			136,651
53	Paterson, N. J	4,984,118	4,811,633	4,414,875	4,340,771	74,104	39,288		12,688

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

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

City number	CITY	Aggregate	RECEIPTS FROM TAXES					
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
54	Des Moines, Iowa	$7,936,374	$5,681,882	$5,619,355	$5,608,028	$11,327			
55	Nashville, Tenn	3,099,468	2,760,027	2,711,431	2,685,723	25,708			
56	Trenton, N. J	4,646,021	4,343,356	4,125,202	4,085,783	39,419	$26,703		$31,149
57	Salt Lake City, Utah	4,469,042	3,727,478	3,584,828	3,577,972	6,856			
58	Fall River, Mass	5,712,330	5,666,119	4,371,337	4,340,043	31,294	753,617	$449,577	68,707
59	Camden, N. J	3,675,140	3,249,388	2,821,934	2,786,843	35,091	26,893		16,827
60	Flint, Mich	4,724,948	4,041,586	4,015,174	3,975,544	39,630			
61	Wilmington, Del	2,551,906	2,311,359	2,219,424	2,219,424		311		
62	New Bedford, Mass	6,166,995	6,026,096	4,803,045	4,784,260	18,785	730,313	398,240	65,017
63	Cambridge, Mass	5,686,208	5,642,609	4,718,774	4,673,467	45,307	425,592	397,234	62,564
64	Erie, Pa	3,884,887	3,460,070	3,250,612	3,219,936	30,676			167,337
65	Tulsa, Okla	6,209,298	3,780,168	3,643,425	3,582,990	60,435			
66	Albany, N. Y	5,308,365	4,771,855	4,311,782	4,311,782		103,353	237,610	
67	Kansas City, Kans	4,414,334	3,651,984	3,537,922	3,537,922				
68	Yonkers, N. Y	6,956,379	6,494,389	5,975,214	5,793,486	181,728	9,706	315,612	
69	Reading, Pa	2,662,225	2,579,502	2,452,390	2,437,572	14,818			59,697
70	Duluth, Minn	5,225,902	4,146,845	4,049,694	4,040,487	9,207	16,256	21,619	
71	Lowell, Mass	4,849,540	4,768,268	3,859,130	3,822,772	36,358	493,881	342,814	51,065
72	Spokane, Wash	3,220,434	2,893,781	2,868,540	2,868,540				
73	Elizabeth, N. J	3,629,024	3,068,263	2,880,847	2,839,827	41,020	13,581		14,694
74	Canton, Ohio	4,034,225	3,573,876	3,345,457	3,345,457			28,724	
75	San Diego, Calif	5,699,109	3,593,164	3,471,942	3,445,438	26,504			
76	Oklahoma City, Okla	4,981,828	3,447,838	3,279,142	3,246,287	32,855			
77	Tacoma, Wash	2,737,391	2,283,490	2,236,919	2,236,919				
78	Lynn, Mass	4,443,566	4,325,285	3,726,350	3,692,612	33,738	232,920	284,603	60,649
79	Waterbury, Conn	4,854,047	4,758,805	4,665,824	4,630,732	35,092	19,959		50,470
80	Utica, N. Y	4,116,879	3,469,765	3,123,715	3,107,364	16,351	68,046	172,137	
81	El Paso, Tex	2,127,354	1,988,541	1,959,795	1,932,653	27,142			

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

82	Somerville, Mass.	$3,063,514	$2,956,413	$2,524,723	$2,510,129	$14,594	$115,929	$232,847	$61,592
83	Fort Wayne, Ind.	3,859,916	2,952,142	2,879,268	2,879,268				49,087
84	Jacksonville, Fla.	2,912,810	2,605,740	2,469,139	2,415,592	53,547			2,227
85	Knoxville, Tenn.	2,059,448	1,917,594	1,836,419	1,822,216	14,203			3,269
86	Evansville, Ind.	2,882,602	2,472,958	2,418,676	2,418,676				9,267
87	Lawrence, Mass.	4,109,618	4,060,531	2,995,242	2,967,696	27,546	679,166	321,874	50,369
88	Savannah, Ga.	1,924,618	1,753,533	1,474,324	1,471,165	3,159			
89	Schenectady, N. Y.	4,728,351	4,514,833	3,980,630	3,955,006	25,624	28,208	244,088	
90	Allentown, Pa.	2,048,671	1,931,556	1,751,452	1,739,565	11,887			111,014
91	Wichita, Kans.	3,587,823	2,747,738	2,664,949	2,664,949				
92	Bayonne, N. J.	3,714,134	3,681,457	3,604,026	3,552,856	51,170	6,496		2,381
93	Long Beach, Calif.	6,105,458	3,867,981	3,720,539	3,718,976	1,563			
94	Tampa, Fla.	2,135,446	1,990,955	1,779,126	1,759,672	19,454			3,042
95	Harrisburg, Pa.	2,731,189	2,518,072	2,422,717	2,422,717				30,354
96	Manchester, N. H.	3,010,496	2,978,669	2,544,594	2,534,538	10,056	204,384	86	88,114
97	Peoria, Ill.	2,776,809	2,299,053	2,231,830	2,231,830				
98	South Bend, Ind.	4,414,906	2,940,787	2,910,482	2,910,482				15,464
99	Hamtramck, Mich.	2,336,502	1,986,920	1,973,435	1,960,570	12,865			
100	St. Joseph, Mo.	2,577,006	2,086,084	1,908,477	1,905,042	3,435			
101	Wilkes-Barre, Pa.	2,755,541	2,609,593	2,349,101	2,334,380	14,721			187,000
102	Gary, Ind.	3,577,538	2,646,452	2,606,318	2,606,318				
103	Rockford, Ill.	2,861,941	2,417,128	2,328,881	2,328,881				
104	Sioux City, Iowa.	3,619,632	2,941,218	2,892,773	2,892,773				
105	Portland, Me.	2,985,916	2,894,855	2,719,225	2,707,397	11,828	58,267		63,987
106	Little Rock, Ark.	1,767,252	1,214,306	979,687	979,687				16,134
107	Charleston, S. C.	2,101,653	1,747,629	1,584,856	1,569,875	14,981			6,495
108	Sacramento, Calif.	3,931,639	2,754,255	2,648,467	2,648,467				
109	Troy, N. Y.	2,952,836	2,680,722	2,417,766	2,398,735	19,031	48,867	92,800	
110	Binghamton, N. Y.	3,225,548	2,962,235	2,698,558	2,685,614	12,944	38,009	140,309	
111	Saginaw, Mich.	2,505,586	2,218,099	2,210,824	2,181,797	29,027			
112	Johnstown, Pa.	2,544,215	2,265,864	2,050,967	2,041,522	9,445			138,167
113	East St. Louis, Ill.	2,339,634	1,664,459	1,533,066	1,533,066				
114	Terre Haute, Ind.	2,486,236	2,269,890	2,237,179	2,237,179				12,035
115	Pawtucket, R. I.	2,223,348	2,146,006	2,114,501	2,109,436	5,065			14,355
116	Highland Park, Mich.	3,432,854	3,162,935	3,143,504	3,116,014	27,490			
117	Lansing, Mich.	2,926,234	2,616,876	2,607,732	2,570,505	37,227			
118	Passaic, N. J.	2,695,761	2,469,023	2,357,035	2,320,601	36,434	9,607		3,109
119	Springfield, Ohio.	2,033,729	1,813,209	1,707,785	1,707,785			12,370	
120	Chester, Pa.	1,520,009	1,378,221	1,292,603	1,279,693	12,910			51,275
121	Hoboken, N. J.	4,099,908	3,752,090	3,586,009	3,501,874	84,216	15,728		1,000

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

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

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued								
122	Racine, Wis.	$2,149,151	$1,926,962	$1,664,106	$1,663,868	$238		$205,551	
123	Winston-Salem, N. C.	1,886,452	1,383,572	1,302,939	1,293,390	9,549	$1,222		$7,652
124	New Britain, Conn.	2,183,261	2,100,781	2,015,771	1,999,723	16,048	19,494		52,378
125	Chattanooga, Tenn.	1,574,725	1,387,815	1,386,399	1,378,291	8,108			
126	Altoona, Pa.	1,774,127	1,366,971	1,213,923	1,202,361	11,562			75,427
127	Mobile, Ala.	1,285,441	1,174,216	982,245	978,695	3,550			5,019
128	Berkeley, Calif.	2,223,154	2,090,677	2,036,345	2,035,034	1,311			
129	Brockton, Mass.	2,987,772	2,916,935	2,487,666	2,456,068	31,598	174,741	194,919	40,295
130	Springfield, Ill.	2,068,413	1,630,037	1,591,980	1,591,980				
131	Bethlehem, Pa.	1,783,320	1,602,348	1,439,993	1,419,705	20,288			126,980
132	Huntington, W. Va.	2,942,747	1,824,454	1,775,975	1,766,982	8,993			14,850
133	Cicero, Ill.	2,090,571	1,538,756	1,378,230	1,378,230				
134	Quincy, Mass.	3,250,904	3,126,782	2,767,688	2,722,905	44,783	104,009	202,197	39,577
135	Lincoln, Nebr.	2,729,486	2,171,860	2,124,609	2,100,388	24,221			12,785
136	Holyoke, Mass.	3,301,238	3,269,241	2,598,598	2,538,967	59,631	385,509	240,640	32,701
137	East Orange, N. J.	2,474,030	2,276,836	2,129,495	2,086,543	42,952	11,894		9,181
138	Portsmouth, Va.	1,048,629	1,029,672	871,145	849,952	21,193		3,329	4,097
139	Covington, Ky.	1,194,459	1,182,525	1,078,452	1,076,067	2,385			
140	Macon, Ga.	1,311,716	1,157,432	1,001,023	992,285	8,738			
141	Roanoke, Va.	1,594,539	1,466,441	1,237,863	1,222,934	14,929		7,517	10,661
142	Jackson, Mich.	1,699,503	1,382,252	1,374,286	1,372,323	1,963			
143	Shreveport, La.	2,343,326	1,868,007	1,697,987	1,689,153	8,834			10,429
144	Fresno, Calif.	1,667,039	1,561,563	1,453,377	1,451,772	1,605			
145	Niagara Falls, N. Y.	3,154,167	2,795,970	2,439,297	2,429,143	10,154	29,892	156,514	
146	Lakewood, Ohio	2,758,603	2,342,615	2,216,785	2,216,785			13,206	

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147	Lancaster, Pa	926,031	874,798	835,990	834,845	1,145			15,652
148	Wheeling, W. Va	2,220,853	2,094,730	2,033,076	2,027,809	5,267			10,957
149	Pasadena, Calif	4,453,251	3,382,747	3,306,037	3,300,415	5,622			
150	Topeka, Kans	2,006,736	1,633,172	1,597,281	1,597,281				
151	Wichita Falls, Tex	1,169,025	1,151,968	1,139,184	1,122,783	16,401			
152	Augusta, Ga	1,708,281	1,537,276	1,380,992	1,374,778	6,214			
153	Kalamazoo, Mich	2,039,400	1,800,202	1,789,720	1,752,349	37,371			
154	Newton, Mass	3,556,674	3,294,372	2,841,363	2,820,113	21,250	74,671	325,711	29,134
155	Atlantic City, N. J	5,048,037	5,032,520	4,589,980	4,527,127	62,853	18,578		59
156	Decatur, Ill	1,572,365	1,244,149	1,225,870	1,225,870				
157	Davenport, Iowa	2,587,924	2,028,696	1,992,475	1,989,012	3,463			
158	Charlotte, N. C	1,623,273	1,375,023	1,245,195	1,240,448	4,747	3,134		5,766
159	Malden, Mass	2,009,524	1,933,698	1,654,380	1,630,872	23,508	95,507	144,113	28,501
160	Oak Park, Ill	2,579,556	1,909,107	1,767,881	1,767,881				
161	Kenosha, Wis	2,556,878	1,897,489	1,435,201	1,434,153	1,048	2	422,471	
162	Hammond, Ind	4,108,126	1,731,155	1,698,674	1,698,674				11,430
163	Mount Vernon, N. Y	2,770,631	2,611,735	2,400,217	2,321,490	78,727	10,744	166,710	
164	Cedar Rapids, Iowa	1,939,746	1,669,638	1,645,653	1,645,653				

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

165	Woonsocket, R. I	$1,931,356	$1,880,853	$1,852,873	$1,834,290	$18,583			$13,127
166	New Castle, Pa	1,374,623	1,203,120	1,055,293	1,048,051	7,242			106,155
167	Beaumont, Tex	1,204,185	1,172,296	1,155,445	1,136,723	18,722			4,386
168	McKeesport, Pa	1,350,703	1,180,699	1,142,265	1,135,090	7,175			19,072
169	York, Pa	1,083,117	1,001,913	915,233	910,240	4,993			35,740
170	Haverhill, Mass	2,063,817	2,042,827	1,743,843	1,721,393	22,450	$92,744	$164,967	31,223
171	Bay City, Mich	1,497,796	1,428,159	1,422,088	1,402,757	19,331			
172	Elmira, N. Y	1,623,031	1,510,381	1,389,268	1,376,562	12,706	17,159	61,351	
173	Charleston, W. Va	2,389,140	1,641,812	1,604,716	1,596,993	7,723			7,650
174	Medford, Mass	1,974,749	1,933,446	1,709,668	1,694,455	15,213	49,292	139,917	28,364
175	Galveston, Tex	1,133,779	1,119,629	1,106,567	1,098,365	8,202			
176	Pontiac, Mich	2,016,238	1,815,349	1,802,672	1,762,807	39,865			
177	Chelsea, Mass	2,052,009	2,031,652	1,775,836	1,751,937	23,899	91,301	129,270	24,867
178	Stockton, Calif	1,923,587	1,564,539	1,482,233	1,472,544	9,689			
179	Perth Amboy, N. J	1,383,002	1,276,349	1,235,897	1,219,549	16,348	5,041		617
180	Pittsfield, Mass	1,853,613	1,743,528	1,388,145	1,378,729	9,416	166,491	155,022	26,702
181	Lexington, Ky	1,472,762	1,369,768	1,256,221	1,251,876	4,345			
182	Lima, Ohio	1,701,857	1,343,737	1,261,273	1,261,273			1,479	
183	Madison, Wis	2,697,325	2,391,190	2,214,994	2,212,612	2,382		133,626	
184	Newport News, Va	968,780	939,056	824,409	820,831	3,578		449	4,365

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

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

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued								
185	Montgomery, Ala	$971,676	$771,832	$504,400	$499,076	$5,324			
186	Greensboro, N. C	1,780,415	1,071,189	972,246	962,253	9,993	$814		$5,150
187	East Chicago, Ind	2,220,610	1,406,694	1,362,573	1,362,573				10,320
188	New Rochelle, N. Y	3,098,618	3,007,310	2,792,301	2,711,336	80,965	9,219	$164,916	
189	Columbus, Ga	991,865	921,607	790,988	786,461	4,527			8,588
190	Evanston, Ill	2,562,987	2,251,151	2,119,803	2,119,803				
191	Pueblo, Colo	1,594,042	1,236,914	1,212,848	1,212,848				
192	Fitchburg, Mass	1,842,470	1,806,062	1,458,220	1,442,080	16,140	171,052	140,246	25,448
193	San Jose, Calif	1,805,042	1,145,873	1,100,285	1,100,285				
194	Waco, Tex	1,236,379	1,219,226	1,209,173	1,200,557	8,616			
195	Muskegon, Mich	1,654,882	1,393,289	1,382,543	1,382,543				
196	Brookline, Mass	2,731,849	2,718,807	2,216,271	2,208,304	7,967	74,056	377,629	21,898
197	Salem, Mass	1,772,508	1,757,390	1,479,897	1,465,229	14,668	110,823	139,850	22,682
198	Jamestown, N. Y	1,776,958	1,484,774	1,291,230	1,283,345	7,885	43,270	40,081	
199	Butte, Mont	1,088,477	856,956	827,703	825,488	2,215			15,884
200	Williamsport, Pa	1,140,118	1,054,603	974,870	968,887	5,983			38,560
201	Muncie, Ind	1,234,677	1,090,371	1,081,054	1,081,054				6,215
202	Hamilton, Ohio	1,367,355	1,118,677	1,050,273	1,050,273			7,915	
203	Lorain, Ohio	1,427,903	1,136,921	1,084,668	1,084,668			3,778	
204	Everett, Mass	1,871,273	1,839,742	1,584,274	1,575,071	9,203	89,336	136,186	24,172
205	Chicopee, Mass	1,600,705	1,543,123	1,218,659	1,209,258	9,401	194,794	102,962	20,988
206	Springfield, Mo	958,090	912,447	779,952	776,275	3,677			10,722
207	Battle Creek, Mich	1,410,020	1,321,885	1,319,155	1,316,423	2,732			
208	Durham, N. C	779,352	625,904	579,040	572,543	6,497	616		2,205
209	Columbia, S. C	1,071,953	993,382	869,771	865,050	4,721			8,250

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210	Dubuque, Iowa	1,636,657	1,263,129	1,245,449	1,242,278	3,171			
211	Stamford, Conn	2,178,069	2,129,875	2,101,954	2,083,951	18,003	10,909		1,623
212	Joliet, Ill	1,514,185	1,169,994	1,111,543	1,111,543				
213	Aurora, Ill	1,395,416	1,194,960	1,147,427	1,147,427				
214	Superior, Wis	1,532,252	1,306,706	1,146,980	1,146,670	310		47,745	
215	Council Bluffs, Iowa	1,756,555	1,197,095	1,176,195	1,176,195				6,225
216	Rock Island, Ill	1,179,817	870,574	834,082	834,082				
217	Taunton, Mass	1,257,160	1,235,461	987,434	978,561	8,873	118,185	102,795	21,411
218	Portsmouth, Ohio	955,666	853,825	764,265	764,265			24,460	
219	Quincy, Ill	1,271,187	975,435	957,509	957,509				
220	New Brunswick, N. J	1,292,815	1,129,692	1,072,936	1,048,291	24,645	9,120		
221	Austin, Tex	918,869	908,656	905,244	887,307	17,937			
222	Ogden, Utah	1,261,246	876,952	860,028	860,028				
223	Kokomo, Ind	872,380	736,273	729,291	728,647	644			5,570
224	Easton, Pa	1,081,362	1,070,198	985,141	978,544	6,597			47,856
225	Waterloo, Iowa	1,424,841	1,211,210	1,180,923	1,180,923				15,041
226	Wilmington, N. C	873,578	845,214	741,419	734,859	6,560	1,051		17,437
227	Danville, Ill	1,101,743	908,143	849,412	849,412				
228	Hazleton, Pa	824,916	802,790	734,232	730,909	3,323			55,592
229	Auburn, N. Y	1,077,184	999,081	882,864	874,572	8,292	350	39,832	
230	Poughkeepsie, N. Y	1,488,378	1,340,563	1,205,609	1,192,697	12,912	42,119	60,970	
231	Orange, N. J	1,211,337	1,102,990	1,034,664	983,508	51,156	3,267		1,540
232	Petersburg, Va	709,412	694,846	585,343	582,881	2,462		2,373	6,859
233	Amsterdam, N. Y	1,057,390	1,026,153	779,474	776,723	2,751	39,882	39,599	
234	Waltham, Mass	1,447,501	1,426,063	1,193,818	1,179,375	14,443	98,078	110,985	18,690
235	Norristown, Pa	695,382	693,182	585,285	585,285				91,720
236	Lewiston, Me	747,745	731,636	695,559	695,047	512	7,610		18,090
237	Green Bay, Wis	1,382,611	1,225,576	1,129,703	1,128,719	984	4	50,705	
238	Sheboygan, Wis	1,465,087	1,257,807	1,143,700	1,143,300	400		77,536	
239	Moline, Ill	1,124,697	856,925	826,084	826,084				
240	Oshkosh, Wis	1,339,233	1,243,732	1,053,095	1,051,006	2,089		158,489	
241	Elgin, Ill	988,505	822,482	794,827	794,827				
242	Watertown, N. Y	1,385,428	1,345,100	1,213,637	1,202,062	11,575	23,344	50,841	
243	Muskogee, Okla	1,105,958	971,739	933,150	917,978	15,172			
244	La Crosse, Wis	1,297,881	1,227,959	1,085,288	1,084,113	1,175		113,442	
245	Newburgh, N. Y	887,834	843,736	733,052	730,618	2,434	17,979	34,983	
246	Lynchburg, Va	1,040,894	974,709	756,275	751,428	4,847		1,842	13,115
247	Colorado Springs, Colo	1,459,014	1,315,718	1,290,575	1,282,675	7,900			

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

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

City number	CITY	RECEIPTS FROM TAXES—Continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	Grand total	$48,652,638	$1,072,223	$15,646,347	$7,420,004	$4,723,871	$179,623,506	$17,135,897	$362,166	$266,552
	Group I	23,462,279	484,874	10,715,847	4,116,132	1,023,730	82,736,013	7,427,498	176,707	208,386
	Group II	9,012,179	150,823	1,214,558	927,142	1,107,452	18,596,686	1,725,829	59,246	25,656
	Group III	7,855,540	238,011	2,515,241	1,300,457	1,869,251	37,745,785	4,197,445	71,480	23,426
	Group IV	5,354,309	123,020	720,008	741,049	460,291	28,328,183	2,407,575	52,543	5,543
	Group V	2,968,331	75,495	480,693	335,224	263,147	12,216,839	1,377,550	2,190	3,541
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$10,107,532		$2,441,737	$1,843,866		$13,940,324	$2,250,325	$163,851	$27,387
2	Chicago, Ill	3,283,803	$119,764	3,994,514	649,332	$1,483	28,073,212	1,323,011	6,787	19,604
3	Philadelphia, Pa	1,235,969	43,132		275,860		1,020,887	137,624		4,353
4	Detroit, Mich	181,651	51,095	1,029,139	19,389	12,468	8,387,438	655,735	60	3,479
5	Cleveland, Ohio	451,049	32,940	811,113	88,681	433	5,324,836	606,804	650	18,133
6	St. Louis, Mo	2,169,057	17,628	441,973	138,285	405,328	2,454,974	160,220	227	421
7	Baltimore, Md	213,410	44,321	926,024	176,169		1,074,607	27,326		2,550
8	Boston, Mass	255,554	24,068	4,820	196,230	8,387	542,245	386,281	5,103	
9	Los Angeles, Calif	2,607,235	73,710	714,652	542,273	516,121	17,390,963	1,307,276	29	21,674
10	Pittsburgh, Pa	508,663	25,618	12,870	14,255		776,395	351,445		30
11	San Francisco, Calif	1,475,409	15,737	239,904	143,701		1,726,330	69,414		107,770
12	Buffalo, N. Y	972,947	36,861	99,101	28,091	79,510	2,023,802	152,037		2,985
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	Milwaukee, Wis	$524,283	$10,042	$1,407	$91,430	$325,620	$1,485,295	$177,129		$7,974
14	Washington, D. C	2,980,411	27,715	207,059	122,390	1,246	502,629	505,361		172
15	Newark, N. J	836,103	24,450	6,762	169,159	2,423	1,078,944	116,136		
16	Minneapolis, Minn	242,590	7,267		89,571	423,188	2,630,743	159,322	$54,274	860
17	New Orleans, La	985,895	3,892	52,464	61,737	2,909	1,234,369	82,089	4,325	2,016

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18	Cincinnati, Ohio	808,669	15,113	427,916	83,228	84,423	428,006	342,330		314
19	Kansas City, Mo	873,294	21,722	229,430	96,678	38,393	382,848	56,834		7,885
20	Seattle, Wash	112,604	[2] 15,016	25,855	7,724		4,253,170	196,276	647	5,761
21	Indianapolis, Ind	120,937	10,645	357	72,634	795	4,312,502	26,875		
22	Rochester, N. Y	690,333	12,007	262,283	51,453	228,455	2,076,387	44,371		674
23	Jersey City, N. J	837,060	2,954	1,025	81,138		211,793	19,106		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
24	Louisville, Ky	$487,969	$3,242	$203,728	$49,249		$805,577	$56,689		$475
25	Toledo, Ohio	101,005		292,461	35,846	$513,076	793,775	128,975		149
26	Portland, Greg	135,005	22,827		126,340		2,455,192	187,613	$658	23
27	Akron, Ohio	131,885		254,690	21,862	172,991	1,041,432	155,240		1,652
28	Denver, Colo	179,981	16,986	215,913	30,525		1,474,149	149,717		
29	Columbus, Ohio	166,971		327,265	91,670	216,854	946,737	95,571		
30	Providence, R. I	54,124	15,171	1,323	5,185		106,703	63,388	36,810	919
31	Oakland, Calif	147,416	6,488		110,341		2,819,658	116,513		
32	St. Paul, Minn	496,548	5,516	16	27,161	198,313	1,340,227	88,602	8,852	
33	Atlanta, Ga	652,171	2,958		9,163	180,270	1,154,444	278,151		649
34	Omaha, Nebr	74,507	10,071	96,419	34,501		1,459,081	106,704		4,460
35	Birmingham, Ala	889,302	12,729	79,717	42,300		1,538,827	360,311		
36	San Antonio, Tex	34,040	973	3,777	37,298	40	35,884	33,473		811
37	Worcester, Mass	43,459			3,778	112,952	74,070	18,763		1,160
38	Dallas, Tex	28,394	1,732		157		545,705	68,880		
39	Richmond, Va	597,437	12,197	100,493	46	85,000	20,788	76,603		287
40	Syracuse, N. Y	315,981	6,082		22,534	105,885	1,206,965	15,673		
41	New Haven, Conn	20,878	2,864		36,272		89,164	82,031		
42	Memphis, Tenn	158,875	24	164,852			355,905	101,623		142
43	Dayton, Ohio	97,012		194,633	56,941	80,031	298,238	133,427		1,400
44	Norfolk, Va	528,376	9,163	158,086	136		68,397	75,898		10
45	Houston, Tex	26,228	3,486		50,238		38,141	81,692		661
46	Bridgeport, Conn	[1] 12,568	2,796	165	8,494	393	63,713	37,514		
47	Youngstown, Ohio	113,963		163,213	209	2,752	803,555	119,713		
48	Hartford, Conn	10,035	2,500	105	6,971	28	272,293	86,038		
49	Fort Worth, Tex	12,974	834		196			51,789		
50	Grand Rapids, Mich	40,722	[3] 201		33,824		1,302,336	107,663		
51	Springfield, Mass	37,103			2,767	42,904	213,610	44,334		
52	Scranton, Pa	54,922	3,425		12,383		171,876	27,835		
53	Paterson, N. J	289,751	6,308		48,723		160,309	12,176		

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11. [2] Includes $898 receipts from cat licenses. [3] Cat licenses

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

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

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
54	Des Moines, Iowa	$40,354	$1,494		$20,679		$2,164,181	$63,575	$25,000	$1,736
55	Nashville, Tenn	38,677			9,919		222,516	116,925		
56	Trenton, N. J	128,451	9,536		22,315		289,507	13,158		
57	Salt Lake City, Utah	97,316	8,600		36,734		688,104	53,359		101
58	Fall River, Mass	21,641		$34	1,206		19,269	26,942		
59	Camden, N. J	365,399	430		17,905		409,907	15,762		83
60	Flint, Mich	16,118			10,294		635,246	47,944		172
61	Wilmington, Del	70,050	5,148		16,426		184,418	56,129		
62	New Bedford, Mass	27,914			1,567		112,163	28,736		
63	Cambridge, Mass	18,486			19,959	$144	23,699	15,756		4,000
64	Erie, Pa	33,792			8,329		413,081	11,730		6
65	Tulsa, Okla	66,396	8,858	58,550	2,939		2,358,862	70,268		
66	Albany, N. Y	114,974	3,137		999		518,733	17,601		176
67	Kansas City, Kans	85,778	7,656		20,628		739,730	22,474		146
68	Yonkers, N. Y	171,186	6,744		15,927		447,946	14,044		
69	Reading, Pa	57,585			9,830		67,879	14,844		
70	Duluth, Minn	43,596	2,188		13,492	38,217	973,148	67,692		
71	Lowell, Mass	20,448			930	28,694	22,575	30,003		
72	Spokane, Wash	18,998	6,228		15	203	275,045	50,976		429
73	Elizabeth, N. J	128,406	1,939		28,796		550,824	9,937		
74	Canton, Ohio	39,506		118,687	41,502	11,960	279,736	168,653		
75	San Diego, Calif	72,700	4,798		43,724	54,316	1,974,111	77,518		
76	Oklahoma City, Okla	59,489	7,496	80,930	20,781		1,491,390	39,608		2,992
77	Tacoma, Wash	30,786	5,401		10,384		355,103	98,493		305
78	Lynn, Mass	17,332			3,431	2,528	83,207	32,546		
79	Waterbury, Conn	5,703	1,083		15,766	21,657	36,374	36,729		482
80	Utica, N. Y	99,865	5,132		870	43	642,126	4,785	160	
81	El Paso, Tex	24,992	3,570	184			110,154	28,659		

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

82	Somerville, Mass	$10,180		$326	$10,816	$45,743	$42,385	$18,973		
83	Fort Wayne, Ind	9,847			13,940		891,126	16,648		
84	Jacksonville, Fla	132,041	$667	1,666			191,865	115,205		
85	Knoxville, Tenn	49,101		11,772	17,033		91,967	49,887		
86	Evansville, Ind	34,412	2,033	2,245	6,325	579	404,001	4,369	$695	
87	Lawrence, Mass	10,784			3,096	4,513	22,334	22,240		
88	Savannah, Ga	274,105	2,067		3,037		121,360	49,725		
89	Schenectady, N. Y	254,929	4,434		2,544		196,642	16,849		$27
90	Allentown, Pa	59,258			9,832		110,591	6,522		2
91	Wichita, Kans	62,980	1,678	88	18,043		750,133	42,638	45,933	1,381
92	Bayonne, N. J	55,490	1,586		11,478		29,020	3,657		
93	Long Beach, Calif	87,255	4,480		55,707	3,375	2,147,259	86,843		
94	Tampa, Fla	179,034	2,587		27,166		62,643	81,600		248
95	Harrisburg, Pa	55,900			9,101		198,737	14,380		
96	Manchester, N. H	5,311	3,471	129,284	3,425		2,083	29,744		
97	Peoria, Ill	41,484			25,739		445,744	32,012		
98	South Bend, Ind	14,146			695		1,466,227	7,682		210
99	Hamtramck, Mich	10,730	1,573		1,182		281,999	67,583		
100	St. Joseph, Mo	143,676	1,467	31,442	1,022		466,186	24,736		
101	Wilkes-Barre, Pa	55,204		2,324	15,964		113,911	32,037		
102	Gary, Ind	18,345	1,838		19,951		913,443	17,643		
103	Rockford, Ill	21,601	395	48,029	18,222		423,099	21,714		
104	Sioux City, Iowa	31,182	2,894	96	14,273	5,279	649,930	23,205		
105	Portland, Me	51,650			1,726	35,085	53,098	2,878		
106	Little Rock, Ark	134,349	3,981	71,225	8,930	1,692	485,668	65,586		
107	Charleston, S. C	135,213	1,822	18,348	895		298,911	54,882		231
108	Sacramento, Calif	105,788				1,773	1,137,889	36,524		1,198
109	Troy, N. Y	118,795	1,841		653		264,954	7,082		78
110	Binghamton, N. Y	81,363	3,197		799	26,805	215,863	20,309		336
111	Saginaw, Mich	7,275					271,985	15,502		
112	Johnstown, Pa	65,769			10,961		190,341	88,010		
113	East St. Louis, Ill	65,702	1,998	53,375	10,318		653,197	21,978		
114	Terre Haute, Ind	10,872	61		9,743		209,862	3,960	1,961	563
115	Pawtucket, R. I	11,754	4,717		679		62,433	14,909		
116	Highland Park, Mich	17,030	707		1,694		224,959	44,960		
117	Lansing, Mich	5,577			3,567	1,722	280,163	27,244		229
118	Passaic, N. J	80,714	3,187		15,371		211,955	14,783		
119	Springfield, Ohio	15,606		70,437	7,011		185,829	34,691		
120	Chester, Pa	23,284			11,059		123,848	17,940		
121	Hoboken, N. J	140,357	2,720		6,195		342,752	5,066		

[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: 1925—Continued

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

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
122	Racine, Wis	$41,243	$221		$15,841	$13,664	$193,143	$15,382		
123	Winston-Salem, N. C	45,404		$26,355			449,069	53,811		
124	New Britain, Conn	4,253	785	107	7,993	11,399	44,125	26,956		
125	Chattanooga, Tenn				1,416	7,018	115,498	64,389		$5
126	Altoona, Pa	64,949			12,672		386,007	21,147		2
127	Mobile, Ala	165,003	191	18,529	3,229		81,835	29,390		
128	Berkeley, Calif	25,230	4,131		24,971	14,639	102,754	15,066		18
129	Brockton, Mass	18,105			1,209	1,618	53,071	16,148		
130	Springfield, Ill	24,041			14,016		395,825	42,551		
131	Bethlehem, Pa	27,755			7,620		150,694	30,278		
132	Huntington, W. Va	24,090	58		9,481		1,077,239	41,054		
133	Cicero, Ill	69,771	4,640	66,610	19,505		550,701	1,114		
134	Quincy, Mass	9,224			4,087	15,223	98,674	10,185		40
135	Lincoln, Nebr	26,677	3,397		4,392	18,509	515,680	23,291		146
136	Holyoke, Mass	11,188			605		14,355	17,642		
137	East Orange, N. J	84,828	1,689		39,749		195,566	1,628		
138	Portsmouth, Va	145,034	3,260	1,986	821			18,957		
139	Covington, Ky	99,191			4,882			11,934		
140	Macon, Ga	152,934	458		3,017		106,246	47,823		215
141	Roanoke, Va	188,745	4,759	16,896			40,721	87,316		61
142	Jackson, Mich	6,187			1,779		300,415	16,651		185
143	Shreveport, La	155,505	3,757		329		406,320	68,999		
144	Fresno, Calif	95,268	1,477		11,441		55,550	49,926		
145	Niagara Falls, N. Y	164,745	4,850		672		340,652	17,545		
146	Lakewood, Ohio	27,080		72,466	13,078	7,651	353,890	54,358		89

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147	Lancaster, Pa	19,318			3,838		48,445	2,788		
148	Wheeling, W. Va	47,049	955		2,693		97,173	28,950		
149	Pasadena, Calif	39,080	[2] 5,118		32,512	71,661	926,810	72,033		
150	Topeka, Kans	27,414	2,834		5,643	3,960	347,901	21,703		
151	Wichita Falls, Tex	4,182	2,227		6,375			17,057		
152	Augusta, Ga	153,063	3,221				144,380	26,625		
153	Kalamazoo, Mich	5,907		16	4,559	1,225	220,547	17,426		
154	Newton, Mass	21,689			1,804	112,073	145,627	4,602		
155	Atlantic City, N. J	383,631	2,115		38,157		4,380	11,008		129
156	Decatur, Ill	11,526	633	978	5,142		313,142	14,924		150
157	Davenport, Iowa	33,252	2,969			2,909	531,801	24,518		
158	Charlotte, N. C	106,190		6,928	7,810		229,611	18,639		
159	Malden, Mass	4,749			6,448	39,155	23,363	13,308		
160	Oak Park, Ill	42,818	3,877	68,474	26,057		634,338	36,111		
161	Kenosha, Wis	27,697	510		11,608	11,527	627,294	16,743	$3,825	
162	Hammond, Ind	19,121	1,169		761		2,368,176	8,795		
163	Mount Vernon, N. Y	28,011	4,608		1,445	1,163	146,178	11,555		
164	Cedar Rapids, Iowa	15,069	3,710	6	5,200	331	254,595	15,053	129	

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

165	Woonsocket, R. I	$11,865	$2,414	$8	$566		$49,004	$1,499		
166	New Castle, Pa	36,804			4,868		138,754	32,749		
167	Beaumont, Tex	3,524			8,941		12,569	19,320		
168	McKeesport, Pa	17,967			1,395		126,941	42,982		$81
169	York, Pa	44,822		626	5,492		70,767	10,437		
170	Haverhill, Mass	9,293			757	$12,768	3,888	4,334		
171	Bay City, Mich	4,260			1,811		63,110	6,527		
172	Elmira, N. Y	42,149			454		99,014	13,538		98
173	Charleston, W. Va	24,695	443		4,308		714,582	32,746		
174	Medford, Mass	3,930			2,275	11,432	25,095	4,776		
175	Galveston, Tex	7,110	180		5,772		1,364	12,786		
176	Pontiac, Mich	6,745		45	5,887	1,590	186,233	13,066		
177	Chelsea, Mass	4,936	1,462		3,980	800	9,334	10,223		
178	Stockton, Calif	77,422	602		4,282		306,116	52,932		
179	Perth Amboy, N. J	33,095	188		1,511		95,772	10,881		
180	Pittsfield, Mass	6,817			351	22,540	78,990	8,555		
181	Lexington, Ky	111,722			1,825		92,576	10,418		
182	Lima, Ohio	28,969		49,606	2,410	28,926	313,764	15,430		
183	Madison, Wis	29,378	804		12,388	3,038	293,813	9,247		37
184	Newport News, Va	89,572	1,414	16,065	2,782			29,724		

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

[2] Includes $11 receipts from cat licenses.

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

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

City number	CITY	RECEIPTS FROM TAXES—continued				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes			Special assessments for expenses	Special assessments and special charges for outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits [1]					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	Montgomery, Ala	$250,660		$14,588	$2,184	$364	$151,872	$47,608		
186	Greensboro, N. C	62,301	$4,808	15,411	10,459		684,691	24,535		
187	East Chicago, Ind	26,965	374		6,462		798,122	15,794		
188	New Rochelle, N. Y	31,442	2,835		6,597		83,462	7,651		$195
189	Columbus, Ga	119,030			3,001		26,107	44,151		
190	Evanston, Ill	21,645	4,081	65,298	40,324		284,957	26,879		
191	Pueblo, Colo	14,134	1,265	35	8,632		336,054	21,074		
192	Fitchburg, Mass	9,616		52	1,428	535	28,644	6,594		635
193	San Jose, Calif	34,924	1,068		9,596		595,083	64,086		
194	Waco, Tex	3,737	1,017		5,299			17,153		
195	Muskegon, Mich	6,361			4,385		236,685	24,908		
196	Brookline, Mass	24,787			4,166	6,633	3,183	3,226		
197	Salem, Mass	2,921			1,217	10,414		4,704		
198	Jamestown, N. Y	106,038	3,544		611		274,927	16,232	$1,000	25
199	Butte, Mont	9,032	1,580		2,757	66,954	74,117	90,450		
200	Williamsport, Pa	41,173				3,811	70,954	10,750		
201	Muncie, Ind	2,087			1,015		141,375	2,931		
202	Hamilton, Ohio	12,490		39,259	8,740	4,740	229,845	14,093		
203	Lorain, Ohio	9,376		35,924	3,175		232,958	57,933		91
204	Everett, Mass	2,324			3,450	20,503	5,729	5,299		
205	Chicopee, Mass	4,295			1,425	2,601	47,010	7,619		352
206	Springfield, Mo	95,000	1,066	20,228	5,479	324	29,365	15,954		
207	Battle Creek, Mich	2,180			550	2,760	73,475	11,900		
208	Durham, N. C	31,656	1,896	2,744	7,747		148,853	4,595		
209	Columbia, S. C	111,156	1,963	66	2,176		37,139	40,092	1,000	340

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210	Dubuque, Iowa	16,500	1,180			186	361,819	11,214		309
211	Stamford, Conn	2,931	212	72	12,174		32,888	15,306		
212	Joliet, Ill	30,051	2,464	20,771	5,165		330,774	13,417		
213	Aurora, Ill	15,820		30,990	723		185,016	15,440		
214	Superior, Wis	111,364	101		516	2,348	142,134	81,053		11
215	Council Bluffs, Iowa	11,394	1,200		2,081	1,566	544,871	13,023		
216	Rock Island, Ill	9,150	1,410	20,310	5,622		295,651	13,402	190	
217	Taunton, Mass	5,263			373	1,442	14,431	5,826		
218	Portsmouth, Ohio	26,294		33,501	5,305		77,977	23,864		
219	Quincy, Ill	8,745	2,708		6,473		288,122	7,630		
220	New Brunswick, N. J	38,436	859		8,341	69	158,079	4,830		145
221	Austin, Tex	2,448	801		163			10,213		
222	Ogden, Utah	12,533	2,085		2,306		363,787	20,412		95
223	Kokomo, Ind	1,412				290	131,312	4,505		
224	Easton, Pa	34,853			2,348			11,164		
225	Waterloo, Iowa	10,893	698		3,655	2,902	196,963	13,766		
226	Wilmington, N. C	72,318	3,049	9,627	313		21,970	6,391		3
227	Danville, Ill	15,666	3,134	31,083	8,848		177,394	16,206		
228	Hazleton, Pa	11,206			1,760		16,817	5,309		
229	Auburn, N. Y	75,747			288	5,346	67,161	5,596		
230	Poughkeepsie, N. Y	29,443	2,085		337		143,705	3,490		620
231	Orange, N. J	44,926	1,251		17,342		107,103	1,244		
232	Petersburg, Va	73,120	2,440	23,079	1,632		2,095	12,471		
233	Amsterdam, N. Y	164,109	2,081		1,008		29,134	2,103		
234	Waltham, Mass	4,134			358	1,145	11,326	8,967		
235	Norristown, Pa	10,012			6,165		281	1,919		
236	Lewiston, Me	9,360			1,017		2,621	13,488		
237	Green Bay, Wis	43,444	478		1,242	2,412	142,046	12,577		
238	Sheboygan, Wis	28,687			7,884	10,430	190,749	6,101		
239	Moline, Ill	8,639	1,603	17,290	3,309		261,006	6,766		
240	Oshkosh, Wis	25,452	1,040		5,656	22,509	62,525	10,467		
241	Elgin, Ill	12,270	583	11,373	3,429		163,700	2,323		
242	Watertown, N. Y	55,471	1,493		314		34,234	6,094		
243	Muskogee, Okla	17,309	879	20,268	133		111,258	22,961		
244	La Crosse, Wis	26,923	505		1,801	368	62,570	6,774		210
245	Newburgh, N. Y	55,195	2,291		236	11,401	29,216	3,187		294
246	Lynchburg, Va	196,563	1,821	2,374	2,719		42,956	23,229		
247	Colorado Springs, Colo	19,845	4,040		1,258		136,855	6,441		

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

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

City number.	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension 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	$127,263,880	$105,163,073	$80,048,760	$10,801,323	$13,560,854	$752,136	$2,696,771	$377,308	$269,387	$1,090,569	$959,507	$19,404,036
	Group I	54,482,008	41,135,206	40,001,245		1,133,961		212,581	23,479	19,487	95,350	74,265	13,134,221
	Group II	24,607,537	21,472,747	9,807,495	77,995	11,553,112	34,145	1,042,390	148,752	88,501	402,354	402,783	2,092,400
	Group III	24,425,794	21,369,733	15,099,065	5,410,958	193,704	666,006	705,186	107,027	49,815	188,428	359,916	2,350,875
	Group IV	15,332,975	13,883,298	9,700,999	3,821,175	323,309	37,815	342,717	68,276	67,370	141,784	65,287	1,106,960
	Group V	8,415,566	7,302,089	5,439,956	1,491,195	356,768	14,170	393,897	29,774	44,214	262,653	57,256	719,580
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$28,323,652	$20,709,051	$20,709,051				$15,071		$15,071			$7,599,530
2	Chicago, Ill	5,378,875	3,077,070	3,077,070				6,175		1,175	$5,000		2,295,630
3	Philadelphia, Pa	3,150,912	2,243,038	2,212,283		$30,755		29,298	$5,471			$23,827	878,576
4	Detroit, Mich	4,494,308	4,226,166	3,864,649		361,517		54,060	5,407	3	48,650		214,082
5	Cleveland, Ohio	490,058	114,463	112,363		2,100		8,880	197	2,683	6,000		366,715
6	St. Louis, Mo	988,456	965,571	965,571				405		405			22,480
7	Baltimore, Md	1,107,229	1,055,523	1,055,523									51,706
8	Boston, Mass	782,105	54,996	51,096		3,900		57,178	10,069			47,109	669,931
9	Los Angeles, Calif	3,732,809	3,672,978	3,499,278		173,700		6,257	928		2,000	3,329	53,574
10	Pittsburgh, Pa	1,169,017	1,055,176	930,836		124,340							113,841
11	San Francisco, Calif	2,268,840	1,893,978	1,507,456		386,522		35,107	1,407		33,700		339,755
12	Buffalo, N. Y	2,595,747	2,067,196	[1] 2,016,069		51,127		150		150			528,401
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$1,799,452	$1,603,648	$849,091		$754,557		$2,692	$2,000	$692			$193,112
14	Washington, D. C	10,746,655	10,235,381	[2]		[3] 10,235,381		196,558	28,554		$168,004		314,716
15	Newark, N. J	2,555,404	2,241,969	2,058,983		182,986		628	33	595			312,807
16	Minneapolis, Minn	1,475,207	1,072,959	827,713	$30,264	214,982		57,640	17,472	24,625	15,543		344,608
17	New Orleans, La	838,251	661,379	661,379				81,797	5,359	43,916	31,329	$1,193	95,075

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18	Cincinnati, Ohio	976,859	33,797	29,939		3,858		684,352	95,284		187,478	401,590	258,710
19	Kansas City, Mo	633,796	610,991	609,923		1,068		16,821		16,821			5,984
20	Seattle, Wash	1,564,028	1,525,577	1,513,330		12,247		50	50				38,401
21	Indianapolis, Ind	589,755	548,547	486,545	47,731	14,271		1,277		1,277			39,931
22	Rochester, N. Y	1,706,054	1,414,089	[4] 1,374,458		5,486	$34,145	75		75			291,890
23	Jersey City, N. J	1,722,076	1,524,410	1,396,134		128,276		500		500			197,166
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
24	Louisville, Ky	$835,936	$460,958	$388,093			$72,865	$355,748	$30,118	$560		$325,070	$19,230
25	Toledo, Ohio	175,213	28,450	26,350		$2,100		18,032	2,996	396	$14,640		128,731
26	Portland, Oreg	1,423,694	1,385,086	118,072	$1,267,014			505	250	255			38,103
27	Akron, Ohio	100,773	17,036	14,743		2,293		6,151		6,151			77,586
28	Denver, Colo	279,652	262,213	231,344		30,869		3,104	2,619	485			14,335
29	Columbus, Ohio	104,933	11,422	9,322		2,100		7,387	2,747	4,580	60		86,124
30	Providence, R. I	262,065	150,036	88,466		61,570		130	130				111,899
31	Oakland, Calif	2,405,398	2,389,412	1,037,991	1,351,421								15,986
32	St. Paul, Minn	1,016,157	973,339	412,945			560,394	5,907	1,682	225	4,000		36,911
33	Atlanta, Ga	260,943	258,943	258,943				2,000	2,000				
34	Omaha, Nebr	115,593	70,935	63,935			7,000	11,911	11,531	380			32,747
35	Birmingham, Ala	853,261	844,390	231,858	612,532			833	381		402	50	8,038
36	San Antonio, Tex	578,997	559,740	557,715	2,025			14,284	14,284				4,973
37	Worcester, Mass	266,719	151,606	139,679	11,927			8,065				8,065	107,048
38	Dallas, Tex	545,623	534,123	534,123				5,021		420	2,851	1,750	6,479
39	Richmond, Va	305,173	280,656	280,656				1,332	1,072	160	100		23,185
40	Syracuse, N. Y	686,926	577,288	577,288				623		623			109,015
41	New Haven, Conn	231,757	114,567	106,694		7,873		10,063	972	240	8,851		107,127
42	Memphis, Tenn	575,287	575,287	16,972	535,815		22,500						
43	Dayton, Ohio	95,380	35,064	32,964		2,100		2,530	2,479	51			57,786
44	Norfolk, Va	243,042	211,800	211,800				4,339	210		4,069	60	26,903
45	Houston, Tex	501,369	499,322	498,720	602			2,047			2,047		
46	Bridgeport, Conn	147,306	81,853	79,731		2,122							65,453
47	Youngstown, Ohio	76,645	17,241	16,201		1,040		2,005	1,250	755			57,399
48	Hartford, Conn	143,524	84,494	80,370		4,124		2,878	508	270		2,100	56,152
49	Fort Worth, Tex	423,326	373,326	373,326				50,000			50,000		
50	Grand Rapids, Mich	642,596	627,186	625,842		1,344		1,798	1,798				13,612
51	Springfield, Mass	146,744	61,910	50,861	8,795	2,254		14,140	500		3,640	10,000	70,694
52	Scranton, Pa	316,881	259,603	259,603									57,278
53	Paterson, N. J	626,472	538,350	538,350				175		175			87,947

[1] Includes $296,941 from boards of education.
[2] Included with "Other subventions and grants by United States."
[3] Includes subventions for education by United States."
[4] Includes $207,877 from boards of education.

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

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

City number.	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension 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	$108,971	$82,219	$82,219				$295		$295			$26,457
55	Nashville, Tenn	552,649	546,621	80,243	$466,378			58	$58				5,970
56	Trenton, N. J	517,400	436,904	436,904				218		218			80,278
57	Salt Lake City, Utah	809,413	799,092	799,092									10,321
58	Fall River, Mass	128,426	73,857	67,800	6,057								54,569
59	Camden, N. J	437,698	353,459	353,459				20,000		20,000			64,239
60	Flint, Mich	382,712	370,675	347,705	21,626	$1,344							12,037
61	Wilmington, Del	804,928	776,959	776,959				12,090	1,585	4,249	$6,256		15,879
62	New Bedford, Mass	153,355	107,093	98,185	8,908			2,500			2,500		43,762
63	Cambridge, Mass	132,873	91,283	25,438	3,276	62,569		3,934	934			$3,000	37,656
64	Erie, Pa	329,901	203,265	203,265				88,227	15		88,012	200	38,409
65	Tulsa, Okla	101,284	101,284	55,368	45,916								
66	Albany, N. Y	378,910	326,148	322,901			$3,247	5,790		5,790			46,972
67	Kansas City, Kans	42,978	42,978	42,978									
68	Yonkers, N. Y	629,339	515,380	511,645		3,735		1,229		1,229			112,730
69	Reading, Pa	215,287	180,911	180,911									34,376
70	Duluth, Minn	268,431	211,776	205,021	6,755			125		125			56,530
71	Lowell, Mass	129,634	87,212	82,735	4,477								42,422
72	Spokane, Wash	841,923	822,721	565,005	257,716			150		150			19,052
73	Elizabeth, N. J	421,532	373,341	373,341				360		360			47,831
74	Canton, Ohio	45,521	8,242	7,142		1,100		2,079	2,079				35,200
75	San Diego, Calif	897,965	889,655	372,355	517,300			2,796				2,796	5,514
76	Oklahoma City, Okla	97,934	97,934	72,800	25,134								
77	Tacoma, Wash	771,281	753,847	503,249	250,598			260		260			17,174
78	Lynn, Mass	59,969	27,395	23,969	2,926	500							32,574
79	Waterbury, Conn	75,393	10,429	5,762		4,667		32,045	23,492	753	1,000	6,800	32,919
80	Utica, N. Y	382,106	327,411	327,411				1,362	1,337			25	53,333
81	El Paso, Tex	320,596	316,006	312,246	3,760			660		660			3,930

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

82	Somerville, Mass.	$57,865	$27,030	$24,646	$2,384			$805	$392			$413	$30,030
83	Fort Wayne, Ind.	148,317	131,428	131,428				100		$100			16,789
84	Jacksonville, Fla.	75,723	51,614	51,614				6,522		6,522			17,587
85	Knoxville, Tenn.	324,939	321,439	61,584	259,855			3,500	3,500				
86	Evansville, Ind.	142,253	130,294	121,612	8,682			1,774	1,364	410			10,185
87	Lawrence, Mass.	84,024	51,121	49,149	972	$1,000		1,000	1,000				31,903
88	Savannah, Ga.	74,380	74,380	74,380									
89	Schenectady, N. Y.	453,344	392,882	390,987		25	$1,870	5,780		5,780			54,682
90	Allentown, Pa.	167,204	144,381	144,381									22,823
91	Wichita, Kans.	31,742	30,583	30,583									1,159
92	Bayonne, N. J.	527,863	467,750	467,750									60,113
93	Long Beach, Calif.	969,220	969,220	350,121	619,099								
94	Tampa, Fla.	40,229	37,950	36,851	1,099								2,279
95	Harrisburg, Pa.	184,680	150,129	150,129				2,157				2,157	32,394
96	Manchester, N. H.												
97	Peoria, Ill.	111,340	81,096	81,096				13,899		13,485	$414		16,345
98	South Bend, Ind.	157,994	143,001	135,755	7,246			2,691		2,691			12,302
99	Hamtramck, Mich.	244,364	237,958	237,958									6,406
100	St. Joseph, Mo.	144,368	131,038	124,369	6,669			9,576		9,576			3,754
101	Wilkes-Barre, Pa.	191,913	136,654	136,654				25,500	25,500				29,759
102	Gary, Ind.	112,577	103,195	97,741	5,454			2,089		2,089			7,293
103	Rockford, Ill.	108,202	97,173	97,173				3,033		1,030		2,003	7,996
104	Sioux City, Iowa.	55,108	51,940	51,940				459	459				2,709
105	Portland, Me.	238,639	216,472	159,962		56,510		22,167			3,500	18,667	
106	Little Rock, Ark.	142,463	141,371	131,338		10,033		1,092	1,092				
107	Charleston, S. C.	155,696	153,659	7,460	146,199			599		534	65		1,438
108	Sacramento, Calif.	992,973	992,973	333,792	654,181		5,000						
109	Troy, N. Y.	214,759	192,897	192,897				426		426			21,436
110	Binghamton, N. Y.	364,534	295,182	293,942			1,240	31,400		3,900	25,000	2,500	37,952
111	Saginaw, Mich.	286,060	279,935	279,136	799			1,233				1,233	4,892
112	Johnstown, Pa.	186,509	162,194	162,194				325			325		23,990
113	East St. Louis, Ill.	68,171	59,521	59,521				2,610	2,610				6,040
114	Terre Haute, Ind.	148,992	114,661	111,712	2,949			25,431		1,080		24,351	8,900
115	Pawtucket, R. I.	66,759	64,558	43,653		20,905							2,201
116	Highland Park, Mich.	162,072	149,966	149,966				52		52			12,054
117	Lansing, Mich.	217,986	210,253	209,428		825		3,518	3,518				4,215
118	Passaic, N. J.	310,590	271,616	271,616				100	100				38,874
119	Springfield, Ohio.	30,965	10,401	8,301		2,100		1,062		1,062			19,502
120	Chester, Pa.	113,349	96,021	96,021									17,328
121	Hoboken, N. J.	391,849	339,052	339,052				120		120			52,677

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

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

City number.	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension 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												
122	Racine, Wis	$59,319	$29,013	$26,343		$2,670		$3,648		$87	$3,561		$26,658
123	Winston-Salem, N. C	284,182	283,925		$283,925			257	$257				
124	New Britain, Conn	73,374	43,169	41,963		1,206		6,577	2,706	3,871			23,628
125	Chattanooga, Tenn	287,193	272,340	39,091	213,249		$20,000	14,853	300		14,553		
126	Altoona, Pa	140,913	117,307	117,307									23,606
127	Mobile, Ala	86,679	84,518	84,518				2,161	668		1,493		
128	Berkeley, Calif	685,567	685,527	281,714	401,540		2,273	40		40			
129	Brockton, Mass	36,952	6,948	1,155	5,793			6,317	6,307		10		23,687
130	Springfield, Ill	71,529	61,498	61,498				2,897		2,897			7,134
131	Bethlehem, Pa	129,556	111,229	111,229				2,011	2,011				16,316
132	Huntington, W. Va	3,175	1,313	1,313				1,862		1,862			
133	Cicero, Ill	70,499	68,477	68,477									2,022
134	Quincy, Mass	62,044	38,235	31,759	6,101	375		1,639			1,639		22,170
135	Lincoln, Nebr	133,802	52,108	44,676			7,432	81,694	1,694		80,000		
136	Holyoke, Mass	63,649	44,575	42,655	1,920			1,021	640		381		18,053
137	East Orange, N. J	264,667	229,991	229,991				25		25			34,651
138	Portsmouth, Va	81,318	78,103	78,103									3,215
139	Covington, Ky	80,770	78,724	78,724				140		140			1,906
140	Macon, Ga	77,860	75,558	75,558									2,302
141	Roanoke, Va	83,428	78,658	78,658									4,770
142	Jackson, Mich	183,667	178,695	171,981	6,247	467		1,653	300			$1,353	3,319
143	Shreveport, La	172,961	162,982	162,982				7,595		650	6,945		2,384
144	Fresno, Calif	699,854	699,854	306,093	393,761								
145	Niagara Falls, N. Y	248,057	221,171	98		221,073		1,586		655	931		25,300
146	Lakewood, Ohio	29,082	3,345	385		2,960		16	16				25,721

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147	Lancaster, Pa	96,152	73,007	73,007								23,145
148	Wheeling, W. Va	10,498	1,121	1,121				3,809	2,000	1,809		5,568
149	Pasadena, Calif	693,257	688,004	257,349	430,655			5,253	3,283		1,970	
150	Topeka, Kans	17,967	17,792	17,792				175	150	25		
151	Wichita Falls, Tex	95,272	95,272	94,428	844							
152	Augusta, Ga	73,582	73,582	73,582								
153	Kalamazoo, Mich	166,225	162,490	159,547	2,343	600						3,735
154	Newton, Mass	75,181	46,925	42,748	4,177			2,065	1,100		565	400
155	Atlantic City, N. J	412,352	352,127	352,127				2		2		60,223
156	Decatur, Ill	60,725	52,984	52,984				3,492	3,232	260		4,249
157	Davenport, Iowa	49,833	45,039	45,039				2,677	2,677			2,117
158	Charlotte, N. C	351,365	349,965	1,579	348,386			1,400	1,400			
159	Malden, Mass	27,578	10,172	7,548	2,624			600			400	200
160	Oak Park, Ill	61,526	55,833	55,833				32			32	16,806
161	Kenosha, Wis	93,746	70,180	67,620		2,560						5,661
162	Hammond, Ind	119,976	99,491	95,469	4,022			12,010				23,566
163	Mount Vernon, N. Y	279,899	233,084	233,084				6,038		6,038		12,010
164	Cedar Rapids, Iowa	37,729	35,979	35,979				152		152		8,475
												40,777
												1,598

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

165	Woonsocket, R. I	$42,358	$37,823	$31,779		$6,044						$4,535
166	New Castle, Pa	132,753	108,591	108,591				$7,610	$7,610			16,552
167	Beaumont, Tex	122,752	118,752	113,310	$300		$5,142	4,000	4,000			
168	McKeesport, Pa	113,242	97,382	97,382								15,860
169	York, Pa	104,912	93,560	93,560								11,352
170	Haverhill, Mass	36,503	13,679	10,937	2,742			3,960			$210	$3,750
171	Bay City, Mich	213,264	209,626	203,596	6,030							18,864
172	Elmira, N. Y	185,437	162,438	155,690	4,060	344	2,404	1,143		$1,143		3,638
173	Charleston, W. Va	14,358	597	318		279		13,761	11		13,750	21,856
174	Medford, Mass	30,610	10,106	6,816	3,290							
175	Galveston, Tex	377,094	348,495	148,364	2,275	197,853		28,599			28,599	20,504
176	Pontiac, Mich	125,816	122,541	118,660	3,881			350	251			99
177	Chelsea, Mass	29,317	8,788	8,788		500						2,925
178	Stockton, Calif	549,399	543,510	205,951	337,559							20,529
179	Perth Amboy, N. J	122,727	103,443	103,443				193		193		5,889
180	Pittsfield, Mass	33,667	13,430	10,783	2,647			4,000			4,000	19,091
181	Lexington, Ky	73,070	67,474	65,074	1,500	900						16,237
182	Lima, Ohio	18,947	8,568	6,468		2,100						5,596
183	Madison, Wis	102,581	72,465	68,898		3,567		176		176		10,379
184	Newport News, Va	53,734	51,573	51,573								29,940
												2,161

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

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

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS					RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS					Receipts from pension 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												
185	Montgomery, Ala	$105,848	$105,848	$50,988	$54,860								
186	Greensboro, N. C	137,780	137,780		137,780								
187	East Chicago, Ind	75,805	67,390	63,876	3,514			$1,456		$575		$881	$6,959
188	New Rochelle, N. Y	255,418	203,633	202,651		$982		11,114				11,114	40,671
189	Columbus, Ga	65,530	64,130	59,130			$5,000	1,400	$1,400				
190	Evanston, Ill	62,087	50,631		50,631			6,129		5,979	$150		5,327
191	Pueblo, Colo	191,164	189,225	3,219	175,564	10,442		326	326				1,613
192	Fitchburg, Mass	36,181	18,688	15,332	2,856		500	5,560	560			5,000	11,933
193	San Jose, Calif	537,271	535,293	218,748	316,545			231			231		1,747
194	Waco, Tex	148,099	145,643	144,704	939			2,456			2,456		
195	Muskegon, Mich	152,696	149,282	145,702	3,530	50		261	261				3,153
196	Brookline, Mass	14,312	5,820	2,824	2,996			262			262		8,230
197	Salem, Mass	26,641	10,908	9,578	830	500		1,540	1,540				14,193
198	Jamestown, N. Y	166,637	148,203	148,203				2,556	291	2,265			15,878
199	Butte, Mont	93,838	92,963	45,483	47,480								875
200	Williamsport, Pa	91,908	79,113	79,113									12,795
201	Muncie, Ind	69,706	63,488	58,887	4,601			2		2			6,216
202	Hamilton, Ohio	18,962	5,085	3,085		2,000		2,226	2,126	100			11,651
203	Lorain, Ohio	109,709	100,062	4,321		95,741		600		100	500		9,047
204	Everett, Mass	63,046	18,376	16,208	2,168			25,000				25,000	19,670
205	Chicopee, Mass	29,632	17,535	15,058	2,477								12,097
206	Springfield, Mo	84,399	84,399	72,765	11,634								
207	Battle Creek, Mich	124,029	119,923	118,180	1,743			1,500				1,500	2,606
208	Durham, N. C	231,193	229,026		229,026			2,167	2,167				
209	Columbia, S. C	88,411	64,185	32,988	31,197			24,226	4,226		20,000		

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210	Dubuque, Iowa	27,847	26,286	26,286								1,561
211	Stamford, Conn	45,909	22,596	21,623		973		4,905		4,905		18,408
212	Joliet, Ill	62,531	60,008	60,008								2,523
213	Aurora, Ill	50,384	34,010	34,010				13,790		25	13,765	2,584
214	Superior, Wis	81,276	60,827	56,987		3,840						20,449
215	Council Bluffs, Iowa	28,245	26,210	26,210				976	861	115		1,059
216	Rock Island, Ill	40,385	37,400	37,400				215	30	185		2,770
217	Taunton, Mass	24,941	11,536	8,565	2,971			290			290	13,115
218	Portsmouth, Ohio	35,622	4,751	3,333		1,418		18,590			18,590	12,281
219	Quincy, Ill	52,679	48,633	48,633				70	25		45	3,976
220	New Brunswick, N. J	112,890	95,518	95,518				50		50		17,322
221	Austin, Tex	152,493	152,493	145,820	6,673							
222	Ogden, Utah	268,941	267,235	267,235				1,706	1,706			
223	Kokomo, Ind	50,762	46,747	42,464	4,283			50		50		3,965
224	Easton, Pa	82,798	60,807	60,807				10,000			10,000	11,991
225	Waterloo, Iowa	19,188	17,610	17,610				202		202		1,376
226	Wilmington, N. C	1,321	776	776				278	278			267
227	Danville, Ill	35,877	34,268	34,268								1,609
228	Hazleton, Pa	95,859	83,439	83,439								12,420
229	Auburn, N. Y	131,240	106,630	105,856			774	5,999	1,997	4,002		18,611
230	Poughkeepsie, N. Y	124,243	104,870	104,707		163		7,401		7,401		11,972
231	Orange, N. J	163,642	148,358	148,358				80		80		15,204
232	Petersburg, Va	58,801	55,160	55,160				1,500			1,500	2,141
233	Amsterdam, N. Y	272,540	121,315	120,315		1,000		141,154		6,154	135,000	10,071
234	Waltham, Mass	29,821	10,867	8,597	2,057	213		7,320	100		220	7,000	11,634
235	Norristown, Pa	58,639	49,327	49,327								9,312
236	Lewiston, Me	65,706	65,706	49,462		16,244						
237	Green Bay, Wis	84,331	67,596	64,581		2,665	350	2,200			2,200	14,535
238	Sheboygan, Wis	75,305	61,353	59,883		1,470		277		277		13,675
239	Moline, Ill	36,086	32,916	32,916				25		25		3,145
240	Oshkosh, Wis	80,043	62,147	62,147				505		505		17,391
241	Elgin, Ill	32,207	28,961	28,961				422		270	152	2,824
242	Watertown, N. Y	115,732	92,352	91,480	872			4,505		4,128	377	18,875
243	Muskogee, Okla	79,162	79,054	20,756	58,298			108	8	100		
244	La Crosse, Wis	68,057	50,241	50,241				553		553		17,263
245	Newburgh, N. Y	119,614	91,086	90,936		150		17,455		4,187	13,268	11,073
246	Lynchburg, Va	56,758	54,126	54,126								2,632
247	Colorado Springs, Colo	30,848	29,404		22,077	7,327		467		467		977

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

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

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	Grand total	$118,606,532	$23,422,573	$21,431,347	$6,736,077	$14,695,270	$73,752,612	$44,778,856	$8,323,783	$4,113,405	$16,536,568
	Group I	84,546,620	16,243,765	17,349,723	6,573,763	10,775,960	50,953,132	33,655,096	5,989,378	3,032,622	8,276,036
	Group II	10,560,903	2,117,910	1,774,542	109,895	1,664,647	6,668,451	3,261,568	755,365	403,529	2,247,989
	Group III	13,574,918	3,408,176	491,929	42,517	449,412	9,674,813	5,511,804	712,178	279,094	3,171,737
	Group IV	6,918,508	1,295,261	1,753,411	3,450	1,749,961	3,869,836	1,355,766	487,756	230,502	1,795,812
	Group V	3,005,583	357,461	61,742	6,452	55,290	2,586,380	994,622	379,106	167,658	1,044,994
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$34,351,452	$4,294,664	$3,227,085		$3,227,085	$26,829,703	$23,906,682	$2,163,019	$23,313	$736,689
2	Chicago, Ill	13,044,991	7,280,291	834,385	$660,052	174,333	4,930,315	58,154	915,412	2,303,095	1,653,654
3	Philadelphia, Pa	16,156,830	693,531	9,878,499	5,252,631	4,625,868	5,584,800	3,027,934	1,981,007	82,240	493,619
4	Detroit, Mich	1,350,295	150,517				1,199,778	834,845	50,408	53,738	260,787
5	Cleveland, Ohio	2,675,861	1,681	47,676		47,676	2,626,504	1,640,238	2,551	9,226	974,489
6	St. Louis, Mo	2,389,752	1,219,445	246,476	193,203	53,273	923,831	332,173	76,586	8,388	506,684
7	Baltimore, Md	2,904,607	1,297,507	59,923	28,443	31,480	1,547,177	1,334,097	54,633	10,108	148,339
8	Boston, Mass	5,213,967	93,786	2,790,189	436,834	2,353,355	2,329,992	1,591,778	546,209		192,005
9	Los Angeles, Calif	2,673,939	431,360	103,512		103,512	2,139,067	176,948	49,415	32,082	1,880,622
10	Pittsburgh, Pa	1,837,243	425,862	40,306		40,306	1,371,075	438,354	45,082	22,059	865,580
11	San Francisco, Calif	1,106,171	274,674	116,010	1,800	114,210	715,487	90,000	73,283	425,962	126,242
12	Buffalo, N. Y	841,512	80,447	5,662	800	4,862	755,403	223,893	31,773	62,411	437,326
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$698,254	$9,788	$122,713		$122,713	$565,753	$44,445	$111,292	$151,984	$258,032
14	Washington, D. C	172,870	79,593				93,277	49,327	43,550		400
15	Newark, N. J	1,281,169	526,337	22,204		22,204	732,628	602,644	27,071	19,485	83,428
16	Minneapolis, Minn	571,205	54,746	3,695		3,695	512,764	222,666	76,641	140,130	73,327
17	New Orleans, La	462,305	166,292	11,707	$4,581	7,12	284,306	45,125	90,900	25,292	122,989

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18	Cincinnati, Ohio	4,068,336	311,788	1,551,718	105,314	1,446,404	2,204,830	1,361,240	297,677	24,260	521,653
19	Kansas City, Mo	1,217,510	450,396	1,740		1,740	765,374	295,272	28,859		441,243
20	Seattle, Wash	216,100	400	32,836		32,836	182,864	24,719	539	35,898	121,708
21	Indianapolis, Ind	223,073	19,335	9,474		9,474	194,264	28,549	49,623		116,092
22	Rochester, N. Y	515,374	174,655	14,379		14,379	326,340	147,500	28,651	6,480	143,709
23	Jersey City, N. J	1,134,707	324,580	4,076		4,076	806,051	440,081	562		365,408
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
24	Louisville, Ky	$304,934	$30,979	$33,500		$33,500	$240,455	$108,512	$8,031	$1,076	$122,836
25	Toledo, Ohio	616,020	105	31,369		31,369	584,546	306,281	8,625	2,940	266,700
26	Portland, Oreg	456,524	143,184	8,830		8,830	304,510	160,386	46,888	49,585	47,651
27	Akron, Ohio	371,465	408	14,119		14,119	356,938	87,205	14,024		255,709
28	Denver, Colo	676,480	408,087	13,310	$8,400	4,910	255,083	50,280	99,086	2	105,715
29	Columbus, Ohio	841,684	8,690	15,458	4,778	10,680	817,536	589,260	3,895	374	224,007
30	Providence, R. I	762,492	45,908	46,889	14,466	32,429	669,695	481,292	25,945	14,327	148,131
31	Oakland, Calif	143,065	97,354	3,268		3,268	42,443				42,443
32	St. Paul, Minn	573,024	86,631	52,532	2,532	50,000	433,861	378,973	23,962		30,926
33	Atlanta, Ga	246,645	142,747				103,898	92,064	2,255	7,074	2,505
34	Omaha, Nebr	499,929	306,273	362		362	193,294	133,511	18,396	5,845	35,542
35	Birmingham, Ala	150,059	6,331	6,483	43	6,440	137,245	7,458	11,215	41,679	76,893
36	San Antonio, Tex	147,827	85	946		946	146,796	22,768	689	111	123,228
37	Worcester, Mass	223,670					223,670	161,076	41,349		21,245
38	Dallas, Tex	243,421	148,784	2,685		2,685	91,952	64,959	2,049	8,267	16,677
39	Richmond, Va	623,749	287,811	3,772		3,772	332,166	288,104	18,536	3,535	21,991
40	Syracuse, N. Y	169,417	45,787				123,630		837		122,793
41	New Haven, Conn	220,368	41,578	12,990		12,990	165,800	26,950	43,507		95,343
42	Memphis, Tenn	123,787	2,550	12,201		12,201	109,036	49,390		11,987	47,659
43	Dayton, Ohio	297,141	8,539	16,508	3,546	12,962	272,094	154,531	4,571	861	112,131
44	Norfolk, Va	232,584	28,937	48,784		48,784	154,863	146,950	5,759	1,757	397
45	Houston, Tex	327,155	88,192	44,479		44,479	194,484	140,575		772	53,137
46	Bridgeport, Conn	57,282		18,907	1,379	17,528	38,375		5,704		32,671
47	Youngstown, Ohio	270,788	30,568	9,283	5,000	4,283	230,937	183,969	6,980		39,988
48	Hartford, Conn	180,435	16,467	8,955		8,955	155,013	93,884	16,071	3,050	42,008
49	Fort Worth, Tex	122,359	816	25,561		25,561	95,982	70,510		2,890	22,582
50	Grand Rapids, Mich	104,090	1,743	1,385		1,385	100,962	41,459	480	5	59,018
51	Springfield, Mass	63,923	12,969	3,339		3,339	47,615	19,097	2,955		25,563
52	Scranton, Pa	73,608	10,000	100		100	63,508	15,517	13,019	2,085	32,887
53	Paterson, N. J	384,031	258,218	1,000		1,000	124,813	102,243	353	23	22,194
54	Des Moines, Iowa	120,146	51,841	1,310		1,310	66,995	7,305	10,016		49,674
55	Nashville, Tenn	212,326	120,210	2,123		2,123	89,993	62,506	469		27,018
56	Trenton, N. J	292,064	120,202	1,365		1,365	170,497	124,017	11,005		35,475
57	Salt Lake City, Utah	81,268	27,617	900		900	52,751	12,545	8,436	2,304	29,466
58	Fall River, Mass	123,330		1,635		1,635	121,695	107,565	2,743		11,387

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

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

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
59	Camden, N. J	$357,704	$206,447	$11,652		$11,652	$139,605	$126,050	$2,884	$2,464	$8,207
60	Flint, Mich	106,973	157	4,743		4,743	102,073			11,977	90,096
61	Wilmington, Del	147,354	78,449	403		403	68,502	13,500	18,608	202	36,192
62	New Bedford, Mass	117,199	407				116,792	78,985	17,710		20,097
63	Cambridge, Mass	163,385		3,084		3,084	160,301	143,386	2,547		14,368
64	Erie, Pa	71,314	7,436	1,500	$1,500		62,378	15,738	4,204	420	42,016
65	Tulsa, Okla	188,539	18,361				170,178	124,009	2,048		44,121
66	Albany, N. Y	63,641	3,857	113		113	59,671	44,178	4,989		10,504
67	Kansas City, Kans	138,162	69,118	529		529	68,515	22,409	745	1,932	43,429
68	Yonkers, N. Y	109,310	32,485	9,080		9,080	67,745		47,998		19,747
69	Reading, Pa	98,091	2,764				95,327	42,717	1,144		51,466
70	Duluth, Minn	112,573		2,144	279	1,865	110,429	8,602	86,845	7,513	7,469
71	Lowell, Mass	29,491					29,491	10,984	7,074		11,433
72	Spokane, Wash	111,839	24,967	243		243	86,629	69,812	1,292	2,189	13,336
73	Elizabeth, N. J	379,971	238,998	1,771		1,771	139,202	67,958	8,904	1,895	60,445
74	Canton, Ohio	240,599					240,599	130,845	9,471		100,283
75	San Diego, Calif	145,627	78,761	2,788	600	2,188	64,078	15,500	2,185	46,393	
76	Oklahoma City, Okla	177,845	17,692				160,153	144,552	2,923		12,678
77	Tacoma, Wash	229,914	42,865	4,067		4,067	182,982	74,289	2,099	26,073	80,521
78	Lynn, Mass	80,219		4,931		4,931	75,288	43,971	4,485	17,427	9,405
79	Waterbury, Conn	53,524		305		305	53,219	11,728	17,508	60	23,923
80	Utica, N. Y	57,571					57,571	6,612	7,851		43,108
81	El Paso, Tex	56,983	5,801	228		228	50,954	24,837	814		25,303

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

82	Somerville, Mass	$11,511					$11,511		$1,121		$10,390
83	Fort Wayne, Ind	39,785	$1,620	$975		$975	37,190		8,792	$6,007	22,391
84	Jacksonville, Fla	119,969	42,714	300		,00	76,955	$17,257	5,930	13	53,755
85	Knoxville, Tenn	46,268	138	420		420	45,710	28,863	1,299		15,548
86	Evansville, Ind	48,790	18,862	60		60	29,868	2,032	4,647	3,191	19,998
87	Lawrence, Mass	20,757		500		500	20,257	827	487		18,943
88	Savannah, Ga	28,021	11,084	4,414		4,414	12,523	10,812		250	1,461
89	Schenectady, N. Y	33,255	1,155				32,100	4,984	10,317	720	16,079
90	Allentown, Pa	55,827	107				55,720	17,572	11	153	37,984
91	Wichita, Kans	66,570	26,578				39,992	8,827	3,466		27,699
92	Bayonne, N. J	148,302	63,572				84,730	63,024	1,467		20,239
93	Long Beach, Calif	1,635,685	74,003	1,541,426		1,541,426	20,256				20,256
94	Tampa, Fla	92,897		591		591	92,306	51,372	1,521		39,413
95	Harrisburg, Pa	155,998	116,575				39,423	8,639	3,265	8,796	18,723
96	Manchester, N. H	37,737	1,550				36,187	8,314	21,527		6,346
97	Peoria, Ill	35,984	3,157	6,218		6,218	26,609	3,350	19,380	967	2,912
98	South Bend, Ind	49,854	2,231				47,623	9,283	9,739	15,593	13,008
99	Hamtramck, Mich	29,545					29,545	8,167	194		21,184
100	St. Joseph, Mo	140,309	43,976	835		835	95,498	2,316	2,578		90,604
101	Wilkes-Barre, Pa	16,997	2,725	425		425	13,847	1,072	1,462		11,313
102	Gary, Ind	15,176					15,176	3,565	1,856		9,755
103	Rockford, Ill	23,498	9,665				13,833		11,104	232	2,497
104	Sioux City, Iowa	84,442	58,895	1,712		1,712	23,835	5,957	928		16,950
105	Portland, Me	115,147	2,932	671		671	111,544	75,261	23,902		12,381
106	Little Rock, Ark	48,052	35,163	3,297		3,297	9,592		1,725	900	6,967
107	Charleston, S. C	100,427		173		173	100,254	13,108	35,696	6,520	44,930
108	Sacramento, Calif	46,820	10,112	2,151		2,151	34,557		11,587		22,970
109	Troy, N. Y	25,143	8,202				16,941	1,892	224	30	14,795
110	Binghamton, N. Y	50,177	145	1,860		1,860	48,172	227	8,842	1,630	37,473
111	Saginaw, Mich	128,234	688	1,260		1,260	126,286	7,562	14,237	508	103,979
112	Johnstown, Pa	103,581	9,810	2,290		2,290	91,481	33,413			58,068
113	East St. Louis, Ill	6,177	959				5,218	747	2,142		2,329
114	Terre Haute, Ind	33,567		836		836	32,731	3,518	19,492	2,626	7,095
115	Pawtucket, R. I	104,453	65	3,342		3,342	101,046	82,488	1,828	7,635	9,095
116	Highland Park, Mich	164,071		13,341		13,341	150,730	96,010	3,644	9,319	41,757
117	Lansing, Mich	52,324	275	2,425		2,425	49,624	4,772	4,064	2,659	38,129
118	Passaic, N. J	130,010	79,520	660		660	49,830	38,856	4,079		6,895
119	Springfield, Ohio	80,680	4,255	684		684	75,741	28,284	29,226		18,231
120	Chester, Pa	43,193	1,049				42,144	38,609	609		2,926
121	Hoboken, N. J	130,236	66,865				63,371	52,362	1,973		9,036

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				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
122	Racine, Wis.	$36,474					$36,474		$8,322	$7,319	$20,833
123	Winston-Salem, N. C.	72,056		$4,537		$4,537	67,519	$7,483	27,730	26,638	5,668
124	New Britain, Conn.	54,250	$1,972	3,390		3,390	48,888	26,863	3,974		18,051
125	Chattanooga, Tenn.	18,487	300	2,289	$916	1,373	15,898	8,490			7,408
126	Altoona, Pa.	33,684	406	630		630	32,648	32,577		71	
127	Mobile, Ala.	51,090	27,296	1,384		1,384	22,410	5,017	95	273	17,025
128	Berkeley, Calif.	68,540	53,635	3,277		3,277	11,628				11,628
129	Brockton, Mass.	33,325	85				33,240	23,356	3,884		6,000
130	Springfield, Ill.	26,016	607	1,994		1,994	23,415		3,047	757	19,611
131	Bethlehem, Pa.	40,788	3,008	75		75	37,705	31,207	14	272	6,212
132	Huntington, W. Va.	35,008	17,255	815		815	16,938	11,773		90	5,075
133	Cicero, Ill.	28,693	626	713	713		27,354		13,973		13,381
134	Quincy, Mass.	34,483		825	825		33,658		17,650		16,008
135	Lincoln, Nebr.	24,882	2,378				22,504				22,504
136	Holyoke, Mass.	67,304	537				66,767	11,102	1,606	31,710	22,349
137	East Orange, N. J.	148,923	82,781	1,873		1,873	64,269	52,277	5,257		6,735
138	Portsmouth, Va.	121,087	14,686	68,624		68,624	37,777	26,343	23	275	11,136
139	Covington, Ky.	2,751		200		200	2,551		809	210	1,532
140	Macon, Ga.	63,171	20,894	1,423		1,423	40,854	4,840	1,183	34,831	
141	Roanoke, Va.	110,509	54,116	3,310		3,310	53,083	17,607		507	34,969
142	Jackson, Mich.	47,181					47,181		23,121		24,060
143	Shreveport, La.	87,595		6,918		6,918	80,677	1,215	5,369	178	73,915
144	Fresno, Calif.	17,010	10,217				6,793			175	6,618
145	Niagara Falls, N. Y.	93,156	33	832		832	92,291		2,137	6,158	83,996
146	Lakewood, Ohio	109,679	749				108,930	43,793	430		64,707

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147	Lancaster, Pa	28,655	2,200	815		815	25,640	4,332	2,033	19,275
148	Wheeling, W. Va	62,658	16,734	1,688		1,688	44,236	9,041	5,472	29,723
149	Pasadena, Calif	55,976	15,794	1,782		1,782	38,409		871	2,810	34,719
150	Topeka, Kans	45,724	13,610				32,114	7,360	2,853	79	21,822
151	Wichita Falls, Tex	22,762		744		744	22,018	8,823		321	12,874
152	Augusta, Ga	29,082	15,000	1,320		1,320	12,762	5,613	1,510		5,639
153	Kalamazoo, Mich	47,279	102	5,240		5,240	41,937	16,739		1,056	24,142
154	Newton, Mass	66,043					66,043	51,766	3,419	2,333	8,525
155	Atlantic City, N. J	469,412	220,683	43,483		43,483	205,246	155,988	17,379		31,879
156	Decatur, Ill	44,294	1,807	180		180	42,307	15,118	4,253	16,862	6,074
157	Davenport, Iowa	34,373	33				34,340	6,331	6,118	1,901	19,990
158	Charlotte, N. C	39,827	8,000	439		439	31,388	5,983		25,405	
159	Malden, Mass	54,906		540	540		54,366	16,045	17,159	557	20,605
160	Oak Park, Ill	46,366	2,501	456	456		43,409		12,091	267	31,051
161	Kenosha, Wis	50,551		1,961		1,961	48,590		3,128	1,698	43,764
162	Hammond, Ind	15,961					15,961	631	7,985		7,345
163	Mount Vernon, N. Y	64,031	8,569	620		620	54,842	10,876	6,898		37,068
164	Cedar Rapids, Iowa	14,997		168		168	14,829	3,835	3,602		7,392

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

165	Woonsocket, R. I	$122,290	$2,020	$264		$264	$120,006	$72,181	$902		$46,923
166	New Castle, Pa	16,219	4,005				12,214	2,562			9,652
167	Beaumont, Tex	58,726	5,555	721		721	52,450	38,841		$170	13,439
168	McKeesport, Pa	34,725	11,101	5,186		5,186	18,438	5,131	2,678	1,571	9,058
169	York, Pa	89,225	41,715				47,510	17,864	8,428		21,218
170	Haverhill, Mass	41,349					41,349	18,457	8,688	2,445	11,759
171	Bay City, Mich	64,026					64,026	35,188			28,838
172	Elmira, N. Y	23,608	750				22,858		5,448	5,416	11,994
173	Charleston, W. Va	55,916	1,529	1,314		1,314	53,073	35,165	99		17,809
174	Medford, Mass	31,650	484	1,145		1,145	30,021	9,431	5,105		15,485
175	Galveston, Tex	100,574	6,829				93,745	700	1,103	31,110	60,832
176	Pontiac, Mich	75,252					75,252	15,861	150	28,019	31,222
177	Chelsea, Mass	34,738	788				33,950	29,027	1,073		3,850
178	Stockton, Calif	78,345	27,625	420		420	50,300		228		50,072
179	Perth Amboy, N. J	78,533	33,473				45,060	34,201	31		10,828
180	Pittsfield, Mass	6,101		12		12	6,089				6,089
181	Lexington, Ky	45,829	400	3,883		3,883	41,546	15,087	5,128	842	20,489
182	Lima, Ohio	43,957					43,957	24,712			19,245
183	Madison, Wis	66,518		899		899	65,619	23,807	9,564	351	31,897
184	Newport News, Va	21,474	1,200				20,274	16,337			3,937

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

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

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST				
				Total	By sinking and public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
185	Montgomery, Ala	$6,732	$3,525	$1,826		$1,826	$1,381				$1,381
186	Greensboro, N. C	68,079					68,079	$32,221			35,858
187	East Chicago, Ind	17,819					17,819	4,377			13,442
188	New Rochelle, N. Y	39,986	7,900	60		60	32,026		$13,994		18,032
189	Columbus, Ga	33,718	1,613	2,330		2,330	29,775	1,717		$25,000	3,058
190	Evanston, Ill	27,139	10,148				16,991		5,834	95	11,062
191	Pueblo, Colo	33,634	11,640				21,994	10,121	3,350	5,553	2,970
192	Fitchburg, Mass	27,587		2,544	$1,382	1,162	25,043	1,903	17,705		5,435
193	San Jose, Calif	24,824	3,637	660		660	20,527		889	1,637	18,001
194	Waco, Tex	46,216	75	2,785	1,340	1,445	43,356	25,811	352	1,137	16,056
195	Muskegon, Mich	186,571	100	34		34	186,437	5,831	165,430	2,715	12,461
196	Brookline, Mass	8,978		690		690	8,288		1,902		6,386
197	Salem, Mass	22,147		5,028		5,028	17,119	236	11,023	1,113	4,747
198	Jamestown, N. Y	4,159		1,070		1,070	3,089	213	2,684		192
199	Butte, Mont	23,912	13,346	3,147		3,147	7,419		3,743		3,676
200	Williamsport, Pa	22,401					22,401	6,090	681	213	15,417
201	Muncie, Ind	15,293		240		240	15,053	1,609	5,059		8,385
202	Hamilton, Ohio	45,412	32				45,380	19,864	200		25,316
203	Lorain, Ohio	46,129	300	125		125	45,704	30,295	2,067		13,342
204	Everett, Mass	23,721					23,721	14,779	2,480		6,462
205	Chicopee, Mass	9,185	2,000				7,185		1,221		5,964
206	Springfield, Mo	13,349	1,000	1,056		1,056	11,293	202		101	10,990
207	Battle Creek, Mich	21,606		2,224		2,224	19,382		699		18,683
208	Durham, N. C	50,505		2,619		2,619	47,886	31,569		4,607	11,710
209	Columbia, S. C	13,731		561		561	13,170	11,182	1,531		457

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210	Dubuque, Iowa	6,827	600	75		75	6,152	1,527	445		4,180
211	Stamford, Conn	30,964		1,227		1,227	29,737	19,161	3,854	1,148	5,574
212	Joliet, Ill	25,673	1,000	70		70	24,603		5,266	5,287	14,050
213	Aurora, Ill	19,766	6,035				13,731	1,294	2,062	303	10,072
214	Superior, Wis	16,146		428		428	15,718	154	4,080	3,281	8,203
215	Council Bluffs, Iowa	20,739	8,432				12,307		5,575		6,732
216	Rock Island, Ill	5,795	1,096				4,699	100	1,167		3,432
217	Taunton, Mass	39,978					39,978	33,268	1,744	1,161	3,805
218	Portsmouth, Ohio	30,158	396	817		817	28,945	13,932	84	638	14,291
219	Quincy, Ill	28,459	15,910	300		300	12,249		152	2,480	9,617
220	New Brunswick, N. J	76,005	44,861				31,144	19,282	1,907		9,955
221	Austin, Tex	31,408	4,895	3,720	3,720		22,793	4,036	6,937		11,820
222	Ogden, Utah	12,628	3,059				9,569	1,677		781	7,111
223	Kokomo, Ind	4,097					4,097		356		3,741
224	Easton, Pa	38,914	1,587	152		152	37,175	9,473	508		27,194
225	Waterloo, Iowa	8,727					8,727	2,535	234	152	5,806
226	Wilmington, N. C	8,603		875		875	7,728	4,153	2,222	943	410
227	Danville, Ill	1,840					1,840			1,840	
228	Hazleton, Pa	22,942					22,942	1,221			21,721
229	Auburn, N. Y	14,853					14,853	2,188	3,768		8,897
230	Poughkeepsie, N. Y	30,375	320	884		884	29,171	3,749	3,588	1,004	20,830
231	Orange, N. J	100,364	50,810				49,554	34,620	1,552	2,488	10,894
232	Petersburg, Va	50,478		395		395	50,083	38,548			11,535
233	Amsterdam, N. Y	25,023	475				24,548	5,863	3,450		15,235
234	Waltham, Mass	13,172		2,022		2,022	11,150	2,571	1,194	1,714	5,671
235	Norristown, Pa	17,853		360		360	17,493	6,010	308		11,175
236	Lewiston, Me	13,500					13,500			13,500	
237	Green Bay, Wis	15,145		2,431		2,431	12,714		4,341	200	8,173
238	Sheboygan, Wis	29,962	2,600	1,478		1,478	25,884		3,745	5,374	16,765
239	Moline, Ill	5,386		450		450	4,936		2,686		2,250
240	Oshkosh, Wis	26,745	5,757	10	10		20,978		11,987		8,991
241	Elgin, Ill	46,315	10,871				35,444	425	5,849	2,272	26,898
242	Watertown, N. Y	22,240		2		2	22,238	5,053	4,059		13,126
243	Muskogee, Okla	93,703		1,762		1,762	91,941	88,229	337		3,375
244	La Crosse, Wis	51,331	50				51,281	39,426	2,352	537	8,966
245	Newburgh, N. Y	15,390	940	844		844	13,606	8,111	1,381	1,890	2,224
246	Lynchburg, Va	70,169	100	2,597		2,597	67,472	55,444		7,846	4,182
247	Colorado Springs, Colo	12,022	4,877				7,145		2,447	724	3,974

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

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

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
	Grand total	$66,729,014	$11,573,529	$11,436,937	$2,330,580	$5,708,409	$5,815,988	$988,392	$9,579,792	$9,372,156	$1,055,474	$6,336,169	$2,531,588
	Group I	33,143,376	7,793,656	7,838,874	812,082	2,253,218	2,596,666	288,737	4,067,444	2,647,409	411,897	3,153,889	1,279,504
	Group II	10,123,834	2,031,251	1,624,498	333,652	970,512	899,857	195,074	1,376,380	1,611,887	155,519	768,443	156,761
	Group III	12,265,362	1,040,723	1,238,010	723,009	1,205,198	1,365,101	257,526	1,562,833	2,414,809	230,295	1,455,297	672,561
	Group IV	6,963,878	454,615	502,618	247,187	824,435	702,445	165,872	1,548,399	1,429,614	170,609	670,430	247,654
	Group V	4,232,564	253,284	232,937	214,650	355,046	251,919	81,183	1,024,736	1,268,437	87,154	288,110	175,108
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$5,431,998	$1,654,136	$1,631,084	$185,487	$211,301	----------	$92,980	$606,004	$408,147	$611	$605,774	$36,474
2	Chicago, Ill.	7,168,474	2,421,721	2,476,047	25,473	613,760	$438,794	6,436	162,833	365,490	97,002	549,825	11,093
3	Philadelphia, Pa.	4,133,143	1,052,054	1,027,359	21,293	486,082	162,730	71,345	589,373	79,931	13,621	206,924	422,431
4	Detroit, Mich.	3,895,851	260,940	727,627	86,009	65,829	459,809	25,525	751,448	564,754	42,264	777,524	134,122
5	Cleveland, Ohio	2,650,712	506,379	255,530	131,233	327,666	579,079	8,235	233,235	338,263	55,193	137,619	78,280
6	St. Louis, Mo.	1,258,354	507,746	262,148	3,496	5,769	----------	4,397	212,556	34,997	21,202	205,377	666
7	Baltimore, Md.	502,368	144,718	24,188	12,696	67,782	----------	31,155	70,600	35,138	----------	109,266	6,825
8	Boston, Mass.	2,423,254	158,467	250,671	125,505	127,357	44,433	7,906	410,195	615,439	19,761	93,840	569,680
9	Los Angles, Calif.	2,694,357	483,492	591,074	103,393	37,027	748,153	9,198	327,847	60,700	96,974	227,049	9,450
10	Pittsburgh, Pa.	1,098,013	271,919	217,191	10,250	119	85,302	2,604	352,408	107,170	25,524	21,616	3,910
11	San Francisco, Calif.	881,216	239,398	273,342	46,295	1,787	----------	----------	115,466	2,774	19,460	177,228	5,466
12	Buffalo, N. Y.	1,005,636	92,686	102,613	60,952	308,739	78,366	28,956	235,479	34,606	20,285	41,847	1,107
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis.	$1,458,037	$157,332	$243,899	$31,441	$100,641	$63,141	$147,256	$270,544	$195,386	$31,552	$183,137	$33,708
14	Washington, D. C.	1,404,985	176,657	170,774	5,330	392,823	374,336	2,735	98,975	75,975	12,398	10,676	84,306
15	Newark, N. J.	1,279,410	268,623	148,664	74,496	93,064	62,178	12,124	513,249	57,689	21,390	27,901	32
16	Minneapolis, Minn.	831,174	128,436	145,870	45,972	34,898	45,155	3,812	59,796	107,801	15,176	240,752	3,506
17	New Orleans, La.	681,247	185,699	247,863	32,425	14,082	47,099	4,773	8,383	64,032	7,142	65,683	4,066

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18	Cincinnati, Ohio	1,313,686	183,647	126,291	10,662	9,523	126,344	1,232	69,099	769,674	11,829	3,135	2,250
19	Kansas City, Mo	774,999	278,527	205,720	3,265	843	115,609	8,427	49,250	59,870	10,113	31,283	12,092
20	Seattle, Wash	648,549	211,617	113,217	52,816	6,060	36,019	4,208	43,033	75,559	20,250	70,232	15,538
21	Indianapolis, Ind	561,923	127,144	75,728	17,047	87,417	18,536	9,658	57,672	93,648	11,595	62,215	1,263
22	Rochester, N. Y	665,573	128,604	62,578	7,788	230,990	7,544	5	57,758	100,172	9,356	60,778	----------
23	Jersey City, N. J	504,251	184,965	83,894	52,410	171	3,896	844	148,621	12,081	4,718	12,651	----------
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
24	Louisville, Ky	$473,523	$3,435	$20,721	$86,165	$10,649	$12,463	$2,815	$14,960	$245,503	$18,103	$58,692	$17
25	Toledo, Ohio	265,500	23,372	68,076	2,921	4,847	----------	617	17,563	115,686	11,777	20,641	----------
26	Portland, Oreg	260,236	12,228	5,449	7,370	13,322	77,019	5,850	10	19,077	----------	103,470	16,441
27	Akron, Ohio	182,774	505	16,010	18,590	5,316	1,143	2,095	56	136,005	2,493	561	----------
28	Denver, Colo	851,670	267,531	212,127	4,535	652	121,123	15,587	67,604	52,680	15,103	86,189	8,539
29	Columbus, Ohio	285,668	24,122	10,813	2,258	104,446	52,786	1,662	18,811	31,724	1,463	26,711	10,872
30	Providence, R. I	393,643	36,032	83,757	29,348	32,343	78,698	568	33,903	63,150	----------	20,603	15,241
31	Oakland, Calif	224,206	2,272	8,217	38,694	24,157	53,712	1,679	9,194	11,942	10,002	60,852	3,485
32	St. Paul, Minn	287,107	55,881	6,414	3,800	17,610	21,359	7,374	11,434	2,515	10,571	87,857	62,292
33	Atlanta, Ga	256,100	222	5,320	686	11,828	56,182	6,271	84,625	26,605	6,779	54,397	3,185
34	Omaha, Nebr	269,753	14,142	47,054	6,843	----------	31,020	65,569	----------	75,393	4,071	21,765	3,896
35	Birmingham, Ala	227,285	17,305	36,950	2,187	34,373	38,953	4,863	30,375	22,739	13,972	21,802	3,766
36	San Antonio, Tex	116,612	2,051	4,025	16,151	2,040	43,918	5,951	----------	14,228	1,736	26,512	----------
37	Worcester, Mass	709,106	35,536	25,237	39,026	85,931	85,072	3,118	264,188	102,898	5,085	18,143	44,872
38	Dallas, Tex	512,218	1,185	23,374	5,928	63,155	22,096	8,080	163,045	125,940	4,101	95,306	8
39	Richmond, Va	104,384	39,738	17,341	157	7,163	----------	258	12,552	23,763	----------	1,646	1,766
40	Syracuse, N. Y	200,783	36,822	9,899	5,120	6,748	59,271	2,022	17,675	10,451	5,816	36,511	10,448
41	New Haven, Conn	236,028	7,304	42,237	5,012	5,791	3,068	187	7,717	98,677	7,541	58,394	100
42	Memphis, Tenn	260,269	586	70,049	----------	23,444	44,667	6,373	42,076	12,564	5,168	50,006	5,336
43	Dayton, Ohio	243,154	9,171	2,507	359	87,176	7,101	6,246	100,944	19,807	3,021	6,822	----------
44	Norfolk, Va	109,020	52,911	27,167	3,047	2,604	----------	3,014	3,557	8,037	1,996	6,362	325
45	Houston, Tex	218,364	61,552	25,447	1,030	20,975	----------	3,394	25,807	46,615	3,751	29,793	----------
46	Bridgeport, Conn	195,649	2,090	16,282	9,292	72,789	4,724	----------	48,217	16,788	7,707	16,850	910
47	Youngstown, Ohio	209,385	16,839	36,456	5,425	823	112,397	1,338	----------	16,040	----------	20,067	----------
48	Hartford, Conn	331,869	6,936	117,971	24,363	13,873	775	4,128	20,069	25,643	----------	92,349	25,762
49	Fort Worth, Tex	186,950	----------	19,709	967	38,626	3,220	15,457	----------	44,875	4,190	56,005	3,901
50	Grand Rapids, Mich	331,495	71,354	16,262	137,649	6,589	12,917	3,323	2,135	64,376	3,875	13,013	2
51	Springfield, Mass	340,602	14,971	21,290	17,363	79,170	48,036	1,646	46,956	92,451	----------	10,599	8,120
52	Scranton, Pa	171,386	7,884	4,119	361	2,264	93,202	294	----------	10,173	1,863	2,355	48,871
53	Paterson, N. J	191,101	17,387	11,965	44,629	514	----------	60	1,555	106,706	7,750	535	----------
54	Des Moines, Iowa	149,882	117	258	2,255	778	35,147	3,834	4,768	70,437	5,442	24,448	2,398
55	Nashville, Tenn	136,813	183	8,643	5	1,288	47,684	5,709	44,417	7,221	2,618	18,604	441
56	Trenton, N. J	179,012	17,208	2,586	58,270	8,074	----------	4,775	2,665	80,504	3,798	1,132	----------
57	Salt Lake City, Utah	151,880	20,770	2,222	970	9,485	5,332	10,156	----------	12,576	4,211	78,701	7,457
58	Fall River, Mass	192,503	7,637	3,053	17,300	2,639	8,270	7,795	64,507	53,138	4,256	145	23,763

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

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

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
59	Camden, N. J.	$94,977	$17,899	$23,185	$12,179	$2,528	----	$408	$162	$34,177	$2,659	$1,552	$228
60	Flint, Mich.	306,435	6,939	9,247	1,316	74,988	----	----	133,719	51,816	1,373	10,950	16,087
61	Wilmington, Del.	40,391	3,849	6,290	36	1,551	$13,541	2,350	----	3,398	----	9,376	----
62	New Bedford, Mass.	236,660	12,124	6,673	26,622	35,812	29,457	288	50,464	35,417	1,685	5,331	32,787
63	Cambridge, Mass.	259,005	9,451	34,700	31,503	12,566	5,010	4,103	85,748	17,798	1,755	3,249	53,122
64	Erie, Pa.	73,410	2,732	6,664	----	5,497	26,142	7,791	----	22,371	1,313	900	----
65	Tulsa, Okla.	67,164	631	27,952	----	----	4,394	----	----	29,675	----	4,512	----
66	Albany, N. Y.	34,589	2,651	1,453	204	7,963	5,247	814	1,445	----	----	14,812	----
67	Kansas City, Kans.	47,643	57	634	----	3,477	----	414	1,664	24,910	1,187	13,648	1,652
68	Yonkers, N. Y.	47,294	6,567	1,429	3,369	8,275	3,227	5,377	12,354	1,911	3,224	736	825
69	Reading, Pa.	78,873	1,155	13	13	42,580	18,150	463	----	15,422	----	1,077	----
70	Duluth, Minn.	40,859	3,619	3,019	881	9,290	6,780	981	18	6,320	2,678	4,774	2,499
71	Lowell, Mass.	276,864	6,180	2,742	15,111	5,314	----	821	35,738	26,975	1,008	6,750	176,225
72	Spokane, Wash.	209,991	974	9,747	1,891	83,912	17,609	2,673	6,530	53,911	3,153	19,977	9,614
73	Elizabeth, N. J.	85,697	19,292	3,379	1,875	1,031	44,740	149	2,993	5,487	6,749	----	2
74	Canton, Ohio	110,644	894	2,138	3,392	61,823	----	2,849	----	37,831	1,258	459	----
75	San Diego, Calif.	199,009	10,255	30,466	570	47,908	708	401	1,764	35,851	7,521	49,984	13,581
76	Oklahoma City, Okla.	140,872	5,031	14,846	4,460	79,490	2,151	----	28	33,385	1,166	315	----
77	Tacoma, Wash.	162,203	18,795	1,858	2,912	----	6,590	1,086	7,713	44,409	4,117	58,094	16,629
78	Lynn, Mass.	157,124	8,198	10,507	10,497	6,706	----	19	51,623	22,835	2,769	8,314	35,656
79	Waterbury, Conn.	35,856	2,830	743	597	555	----	34	4,245	18,991	3,736	4,125	----
80	Utica, N. Y.	34,640	7,455	5,176	4,040	499	----	2,665	5,240	5,072	3,169	1,324	----
81	El Paso, Tex.	69,232	5,866	6,142	3,465	11,951	----	11,732	----	19,920	1,516	7,200	1,440

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

82	Somerville, Mass	$115,509	$8,375	$3,209	$9,414	$3,895	$18,536	$15	$26,390	$12,629	$2,414	$729	$29,903
83	Fort Wayne, Ind	59,217	1,030	817	1,078	1,385	10,574	216		22,714	3,330	18,073	
84	Jacksonville, Fla	87,337		21,461	1,467	41,171				2,383	2,009	18,846	
85	Knoxville, Tenn	112,045	101	342	1,762	1,964	3,146	166	97,360	4,216	2,241	747	
86	Evansville, Ind	58,448	52	1,191	1,306	9,094	583	233		36,761	1,788	6,720	720
87	Lawrence, Mass	67,662	9,337	10,181	5,671	1,903	510	599	8,471	10,290	656	183	19,861
88	Savannah, Ga	79,363	14,521	9,442	5,416	7,270	11,197	1,428		26,984	2,862		243
89	Schenectady, N. Y	90,298	8,352	23,457		27,824	4,680	125	793	22,461		2,606	
90	Allentown, Pa	25,366	2,019	730	2	4,897		1,622		15,942		139	15
91	Wichita, Kans	130,465	5,197	3,122		878	43,659	4,181	303	15,431	3,680	54,014	
92	Bayonne, N. J	34,821	5,154	23		888	5,316	80	30	19,466	1,495	484	1,885
93	Long Beach, Calif	51,243	1,553	920	410	5,927	2,493	495		850	8,961	28,716	918
94	Tampa, Fla	208,230	5,814	1,768	3,161	3,479	34,500	141	138,075	811	2,059	18,422	
95	Harrisburg, Pa	47,453	1,436	476	26	10,376				31,718		3,421	
96	Manchester, N. H	23,354	7,550	14	1,417	777	2,096	86	1,952	7,923	1,359	180	
97	Peoria, Ill	86,225	393	19,804	10,245	2,462	101	2,184		30,391	2,437	18,208	
98	South Bend, Ind	83,826	11,837	12,599	2,993	101	5,674	1,074		28,354	1,052	20,142	
99	Hamtramck, Mich	21,404	241	6,702	403	163	5,877		6,996	994	28		
100	St. Joseph, Mo	41,448	598	9,847	248	1,463	5,719			7,552	4,161	11,860	
101	Wilkes-Barre, Pa	52,257	840	1,462	2,034	317	24,828	3,145		14,668		4,361	602
102	Gary, Ind	88,119	18,846	464						9,032	13,483	46,294	
103	Rockford, Ill	116,832	1,570	5,924		20,852	16,881	8,147		57,174	2,498	3,786	
104	Sioux City, Iowa	52,539	7,210	1,601	230	25,524	1,178	1,844		11,012	2,205	1,735	
105	Portland, Me	109,326	10,382	12,394	2,804	1,518	16,926	1,318	35,298	10,214		2,759	15,713
106	Little Rock, Ark	82,222	2,930	13,484	8,515	603	14,038	1,195	35,425	4,593	962	477	
107	Charleston, S. C	17,122	45	1,250	2,198	4,302	2,806	371	2,120	2,968		1,062	
108	Sacramento, Calif	245,537	597	30,595	8,369	147,066	23,144	127	1,776	9,530	2,231	18,545	3,557
109	Troy, N. Y	22,436	1,930	2,706	32	223	666		1,383	12,862		2,634	
110	Binghamton, N. Y	185,009	1,260	2,839	100	901	1,310	5,782	152,534	17,355	404	775	1,749
111	Saginaw, Mich	59,658	11,410	9,053	6,134	96	1,458	534	3,050	24,413	2,438	1,072	
112	Johnstown, Pa	18,110	45	1,505	306	2,979		3		10,305		2,959	8
113	East St. Louis, Ill	79,350	31,942	17,894		192	139	3,457		6,575	2,242	16,909	
114	Terre Haute, Ind	91,306	402	3,631	4,920		2,965	1,838		48,540	2,470	26,540	
115	Pawtucket, R. I	67,595	7,526	33,275	1,507	876	8,491	1,379	548	10,238	1,613	2,142	
116	Highland Park, Mich	356,006	754	9,893	9,448	5,389	21,534	739	227,588	40,714	3,608		36,339
117	Lansing, Mich	136,226	11,970	3,018	17	70,488	1,841	1,828	2,255	33,618	1,283	4,908	5,000
118	Passaic, N. J	25,174	9,220	5,436	2,006	235	2,315	282	573	3,539	1,550	18	
119	Springfield, Ohio	141,487	2,801	2,237	1,154	505			83,284	48,922	802	1,782	
120	Chester, Pa	48,118	1,468	22		81		208		45,881		290	168
121	Hoboken, N. J	16,244	6,397	2,953	292			687	90	2,787	488	2,500	50

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

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

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Repair for compensation	All other		Schools	Libraries		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
122	Racine, Wis	$55,324	$1,446	$3,570	$3,174		$2,568		$282	$24,147	$8,735	$11,040	$362
123	Winston-Salem, N. C	100,971	746	4,949	5,373	$917	98	$486	72,373	14,909	1,095	25	
124	New Britain, Conn	100,484	22,670	19,706	30	2,614	671	1,130	8,715	30,306		3,059	11,583
125	Chattanooga, Tenn	130,277	14	4,429	507	115	5,786	523	110,274	1,365	3,066	4,182	16
126	Altoona, Pa	60,369	6,078	727	596	1,424	5,386	2,929		40,775		2,454	
127	Mobile, Ala	15,443	2,125	7,886	2,390	420	753	3		1,866			
128	Berkeley, Calif	225,072	1,961	9,752	567	111,925	71,210	846		12,897	7,329	8,512	73
129	Brockton, Mass	242,291	6,328	1,365	12,057	153,665	1,396	189	32,512	15,900	1,121	1,603	16,155
130	Springfield, Ill	63,980	2	11,451	846		2,561	94		27,083	2,598	19,345	
131	Bethlehem, Pa	42,518	1,955	242	11	1,154	7,403	589		18,659		12,505	
132	Huntington, W. Va	14,975	7	4,810	115		1,481	100		7,527	885	50	
133	Cicero, Ill	12,778	164	180						10,990	926	518	
134	Quincy, Mass	202,798	10,669	9,769	9,133	3,028	13,570	3,110	84,625	13,230	1,364	44,312	9,988
135	Lincoln, Nebr	68,417	2,067	463	1,269	523	6,200	2,748	12,361	13,917	5,495	23,374	
136	Holyoke, Mass	85,895	2,658	1,666	19,181	4,042	2,275	1,047	12,493	16,518		180	25,835
137	East Orange, N. J	51,524	17,034	727	109	10,791	1,165			10,004	4,545	7,149	
138	Portsmouth, Va	25,209	7,534	331	699	741	2,299	6,827		5,467		1,311	
139	Covington, Ky	14,084	324	1,170	191	309	3,849	894		4,016	2,224	1,107	
140	Macon, Ga	117,013	117	521	16,685	194	7,849	329	82,424	7,288		19	1,587
141	Roanoke, Va	47,473	4,363	10,564	2,868	128	4,421	81	5,063	18,655	1,330		
142	Jackson, Mich	188,187	21,004	1,800	34,655	13,949	1,084	2,057	82,261	15,668	1,450	14,259	
143	Shreveport, La	94,491	2,514	20,634	4,663	10,599	23,276	286	3,940	5,391		23,188	
144	Fresno, Calif	41,881	7,989	891	2,958	9,464	6,394	1,019		11,338		1,828	
145	Niagara Falls, N. Y	39,830	13,400	254	3,155	331	2,020	881	428	18,709	512	140	
146	Lakewood, Ohio	28,696	170	2,813	37	532	221	1,520	417	16,529	3,685	2,772	

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147	Lancaster, Pa	28,414	167	271		2,441	12,302	1,067		12,166			
148	Wheeling, W. Va	31,003		2,069				2,968		25,004	962		
149	Pasadena, Calif	316,039	29,262	12,268	1,720	15,374	126,197	51,587	975	20,285	7,762	45,489	5,120
150	Topeka, Kans	34,550	65	4,369	222	319	12,042	1,379		9,975	357	3,532	2,290
151	Wichita Falls, Tex	76,520	1,678	8,793		31,311	1,960	504		23,043	884	7,343	1,004
152	Augusta, Ga	191,906	35	5,263	16	1,740	1,626	13,074	161,843	6,935		48	1,326
153	Kalamazoo, Mich	103,830	40,923	695	2,804	902	8,266	13,642		15,322	2,607	18,669	
154	Newton, Mass	70,038	6,383	1,874	3,315	6,221		276	9,839	23,700	5,245	643	12,542
155	Atlantic City, N. J	108,209	10,654	1,084	1,429	9,692	35,881	2,345	65	40,411	1,567	5,081	
156	Decatur, Ill	49,161	794	7,105	546	520		113		34,142	1,713	4,208	20
157	Davenport, Iowa	80,238	177	12,368		3,247	2,774	1,340		39,878	2,211	18,243	
158	Charlotte, N. C	40,759	1,208	9,625	4,233	3,464	5,193	93		14,844	2,099		
159	Malden, Mass	79,633	3,608	1,250	12,658	5,007		1,712	28,287	5,725	2,380	385	18,621
160	Oak Park, Ill	18,845	185	317	2,828	1,121	2,224	487		6,989	3,519	172	1,003
161	Kenosha, Wis	77,257	3,168	5,401	448	147	10,816		5,744	17,664	2,204	20,459	11,206
162	Hammond, Ind	45,254	3,507	10,831				508	2,218	4,162	1,532	14,176	8,320
163	Mount Vernon, N. Y	53,986	5,576	1,611	596	6,745	10,990	208	4,966	13,193	6,229		3,872
164	Cedar Rapids, Iowa	53,869	781	9,013	18	1,255	3,057	1,352		30,212	4,169	4,012	

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

165	Woonsocket, R. I	$58,640	$23,929	$2,110		$637	$17,489	$4,091	$124	$9,588	$186	$486	
166	New Castle, Pa	35,638	5,514	302	$28	764		290	3,201	23,393	2,146		
167	Beaumont, Tex	23,736		2,568		14,758	478	1,484		3,188		1,260	
168	McKeesport, Pa	55,169	8	1,755	146	3,241	7,018			42,675			$326
169	York, Pa	37,477	34	483	10	1,654	14,086			20,152	446	612	
170	Haverhill, Mass	143,189	7,341	2,607	10,434		301	209	89,461	6,416	1,691	193	24,536
171	Bay City, Mich	42,421	164	1,834	26		92	1,012	17,335	20,041	1,647	270	
172	Elmira, N. Y	51,348	1,583	14,102		11,500		7,536	2,400	11,877	395	1,948	7
173	Charleston, W. Va	30,669	23	453	59	2,654		184	185	25,448	1,563		100
174	Medford, Mass	45,470	9,312	6,712	1,842	4,130		599	9,235	1,425	1,236	63	10,916
175	Galveston, Tex	189,662	2,938	5,256		3,081		254	176,619	914		600	
176	Pontiac, Mich	125,740	2,477	860	2,403	2,617	4,423	1,259	64,927	37,118	587	9,069	
177	Chelsea, Mass	70,158	3,279	3,131	870	195	2,426	1,288	28,011	9,058	698	141	21,061
178	Stockton, Calif	54,879	470	5,356		650	17,753	1,453		14,029	1,751	13,125	292
179	Perth Amboy, N. J	19,914	8,061	6,812	4		2,567	166		1,171	861	272	
180	Pittsfield, Mass	41,167	3,553	1,753	5,093		302	763	10,275	12,761		1,232	5,435
181	Lexington, Ky	55,934	633	2,672	6,533	11,626	2,001	500	15,500	15,264	531	664	10
182	Lima, Ohio	58,780	14,488	8,688	278	651		1,840		32,108	727		
183	Madison, Wis	54,564	12,791	5,024	2,107		3,797	1,755		20,902	4,809	2,293	1,086
184	Newport News, Va	13,002	761	210		3,398	39	506	2,023	6,065			

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185	Montgomery, Ala	$61,694	$5,810	$1,789	$3,738	$33,926	$6,663	$7	$1,131	$50	$770	$7,791	$19
186	Greensboro, N. C	46,222	4,000		3,967	5,757			5,207	20,052	5,701		1,538
187	East Chicago, Ind	7,626	882	16				665		3,410	1,051	1,602	
188	New Rochelle, N. Y	62,691	3,044	4,431	733	2,886	8,780	2,393	1,951	2,185	3,235	33,028	25
189	Columbus, Ga	165,773	42	408	10,470	40,208	1,314	89	60,106	51,848	938	350	
190	Evanston, Ill	54,010	1,409	4,535	3,325	5,825	8,827	2,948		13,949	6,170	6,963	59
191	Pueblo, Colo	39,906	773	1,368	523		14,074			16,172	968	6,028	
192	Fitchburg, Mass	136,393	4,116	3,667	7,699	1,417	4,099	275	88,273	11,060	462	1,257	14,068
193	San Jose, Calif	111,135	204	3,875	10,294	5,618	3,918	1,024		74,932	614	10,656	
194	Waco, Tex	29,390		1,345	78	3,669	557	3,329		17,075	2,256	506	575
195	Muskegon, Mich	81,184	16,619	109	21,879	21,720		875	1,455	14,763	2,280	1,157	327
196	Brookline, Mass	63,353	5,472	732	8,107	10,164	3,115	377	1,811	10,564	2,955	10,892	9,164
197	Salem, Mass	113,225	2,090	4,127	8,819	37,620		2,289	31,785	2,203	1,056	1,874	21,362
198	Jamestown, N. Y	105,628	6,100	6,791	53	426	1,180	24	81,571	8,373		1,110	
199	Butte, Mont	6,715	460	332	1,656	450		202		2,798	817		
200	Williamsport, Pa	38,509	184	195	399	216	5,564	88	4,129	16,034		11,681	19
201	Muncie, Ind	23,717	2,408	226		868	2,175			15,529	500	2,011	
202	Hamilton, Ohio	26,573	77	483	3			4,080		13,265	197	8,468	
203	Lorain, Ohio	20,913	439	905	641	142		1,145		15,597	617	1,427	
204	Everett, Mass	49,109	4,376	649	1,455	1,321		547	17,185	3,762	802	504	18,508
05	Chicopee, Mass	17,646	2,886	436	2,988			177	7,806	1,507	611		1,235
06	Springfield, Mo	21,908	775	227	283	186	4,208	494	3,539	9,047	677	2,472	
07	Battle Creek, Mich	55,713	25,298	2,464	4,791	43	2,135			19,751	1,224	7	
08	Durham, N. C	17,949	1,618	1,009		7,596				7,726			
09	Columbia, S. C	20,990	54	3,205	4,464	4,365	28	533		8,341			

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210	Dubuque, Iowa	44,734	2,415	10,276	1,115		9,593	2,078		2,961	711	15,585	
211	Stamford, Conn	56,286	5,028	3,289	2,115		8,510	48	3,873	23,697		8,890	836
212	Joliet, Ill	47,285	110	3,865	356					39,818	2,773	363	
213	Aurora, Ill	63,649	211	20,203	289	9,085		505		23,920	952	8,484	
214	Superior, Wis	10,171	260	762	68	87		213		7,621	1,009	151	
215	Council Bluffs, Iowa	46,131	2,338	3,194		8,227	2,111	328		21,860	1,288	6,785	
216	Rock Island, Ill	33,066	3,594	2,613	15,549	28		152		10,419	514	197	
217	Taunton, Mass	69,931	1,995	2,639	3,205	19,968		409	15,529	18,394	335	29	7,428
218	Portsmouth, Ohio	59,008	1,235	6,395	243	12	595	378	38,852	10,655	643		
219	Quincy, Ill	20,818	95	954	392		2,789	428	1,465	13,346	436	560	353
220	New Brunswick, N. J	95,328	5,283	4,607	1,470		12,852	34	1,500	67,007	2,575		
221	Austin, Tex	66,427	39	2,900		11,886		2,189	18,102	6,099		25,212	
222	Ogden, Utah	41,120	5,752	10,248	2,319	65		304		19,379	901	871	1,281
223	Kokomo, Ind	27,152	250	94		1,284	672	450		23,736		666	
224	Easton, Pa	18,375	247	213	28	1,415	2,093	455		13,682		209	33
225	Waterloo, Iowa	26,252	128	3,463		1,313	1,599	892		14,353	1,394	2,851	259
226	Wilmington, N. C	25,890		573	46	20,330		1,030	1,244	1,570	835		262
227	Danville, Ill	15,887		132						14,969	786		
228	Hazleton, Pa	32,859	548	189		250	866	59		29,998	925		24
229	Auburn, N. Y	33,047	890	576	5,269			5,029	1,558	19,032		693	
230	Poughkeepsie, N. Y	81,434	551	191	45,022	1,500	15,836	3,098	575	13,262	1,380	19	
231	Orange, N. J	23,195	6,594		225	1,196	120	341	9,322	4,941		426	30
232	Petersburg, Va	29,334	1,451	2,057	2,956	9		171		15,372	2,373	566	4,379
233	Amsterdam, N. Y	7,586	2,037	410	168		3,500	11	348	1,112			
234	Waltham, Mass	49,067	4,247	2,195	1,219	12,055	1,921	438	7,489	1,893	1,132	895	15,583
235	Norristown, Pa	15,805	5,456	641	150	179		507		8,645		225	2
236	Lewiston, Me	35,513	1,402	1,690	856		1,757	52	16,629	5,115			8,012
237	Green Bay, Wis	55,298	30	2,006		35	1,082		1,241	20,705	3,986	26,207	6
238	Sheboygan, Wis	31,646	48	21		76	7,687	121	5,434	17,287	645	283	44
239	Moline, Ill	74,652	81	12,641	2		1,721	152	44,041	13,698	1,259	1,057	
240	Oshkosh, Wis	44,131	580	4,495	424	9	8,460	299	2,438	17,474	2,809	5,178	1,965
241	Elgin, Ill	32,848	1,102	4,724	107	1,187	244	348		19,475	472	5,189	
242	Watertown, N. Y	46,884	1,056	723	901	2,573	4,525	4,645	23,901	6,881	1,007	672	
243	Muskogee, Okla	70,576	22	1,740		10,599	6,018	207	46,095	3,584	1,111	1,200	
244	La Crosse, Wis	28,976	262	2,702	1,880	326	3,690	414		16,336		3,366	
245	Newburgh, N. Y	35,496	3,431	45			1,990		15,468	11,038	237	149	3,138
246	Lynchburg, Va	105,036	7,660	1,410	1,266	3,911	12,279		44,387	27,778		6,245	100
247	Colorado Springs, Colo	46,142	361	2,049	812	1,462		8,648		7,739	1,491	22,875	705

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

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

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	Grand total	$257,743,727	$157,898,606	$31,178,574	$7,143,504	$3,451,849	$70,334	$13,505,453	$1,926,541	$752,148	$494,284	$35,745,013	$5,577,421
	Group I	127,950,237	69,710,321	13,785,476		1,719,183	14,448	9,670,476	204,781	384,427	448,765	27,657,134	4,355,226
	Group II	30,214,815	16,558,055	3,794,997		762,217	3,773	1,004,858	103,789	13,405		7,973,721	
	Group III	50,064,872	38,203,907	3,512,218	4,473,311	584,184	13,677	1,587,662	646,878	248,603	19,791	114,158	660,483
	Group IV	32,553,023	20,549,324	7,253,930	2,199,958	300,563	24,190	1,122,777	533,629	83,123	18,597		466,932
	Group V	16,960,780	12,876,999	2,831,953	470,235	85,702	14,246	119,680	437,464	22,590	7,131		94,780
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$33,187,136	$20,281,284			$842,399		$7,066,343				$926,917	$4,070,193
2	Chicago, Ill	10,930,133	10,162,361	$629,684		18,512		119,576					
3	Philadelphia, Pa	7,382,814	6,835,521			59,827		487,466					
4	Detroit, Mich	28,852,127	5,323,295			85,838	$618					23,442,376	
5	Cleveland, Ohio	8,343,619	4,718,990	2,923,729		159,573	2,082	1,800	$152,931	$230,467			154,047
6	St. Louis, Mo	3,515,018	3,358,087			11,102	8,184	137,645					
7	Baltimore, Md	4,055,457	3,175,143			94,711		310,737			$448,765		26,101
8	Boston, Mass	4,244,478	3,928,046			160,536	100		50,976				104,820
9	Los Angeles, Calif	18,339,408	6,621,574	10,232,063				1,484,832	874				65
10	Pittsburgh, Pa	2,917,668	2,723,833			124,172	3,464	62,077		4,122			
11	San Francisco, Calif	3,446,847	29,215							129,791		3,287,841	
12	Buffalo, N. Y	2,735,532	2,552,972			162,513				20,047			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$2,166,172	$2,157,841			$6,531	$1,800						
14	Washington, D. C	1,213,649	1,157,804			39,343		$15,913	$589				
15	Newark, N. J	2,322,412	1,956,914			297,878		67,620					
16	Minneapolis, Minn	1,021,461	1,020,914				73	474					
17	New Orleans, La	3,245,318	1,129,099			222,778			2,670			$1,890,771	

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18	Cincinnati, Ohio	2,417,560	2,391,524			16,381		9,487		$168			
19	Kansas City, Mo	2,096,100	2,028,185			63,621	1,900	2,394					
20	Seattle, Wash	12,412,196	1,635,850	$3,794,997		20,463		877,936				6,082,950	
21	Indianapolis, Ind	60,602				57,103				3,499			
22	Rochester, N. Y	1,475,167	1,322,382			38,119		4,398	100,530	9,738			
23	Jersey City, N. J	1,784,178	1,757,542					26,636					

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

24	Louisville, Ky	$1,326,356	$1,300,440					$25,234	$682				
25	Toledo, Ohio	1,357,627	1,293,722			$26,651		3,500	33,754				
26	Portland, Oreg	2,331,233	1,281,399			14,347		954,120		$35,892			$45,475
27	Akron, Ohio	1,251,205	1,228,305			22,900							
28	Denver, Colo	2,306,867	2,260,688			22,666				19,025			4,488
29	Columbus, Ohio	1,843,275	1,520,920	$272,862		49,493							
30	Providence, R. I	1,525,271	1,440,251				$1,895	35,830	47,295				
31	Oakland, Calif	155,284						43,087		44,300			67,897
32	St. Paul, Minn	1,013,811	969,176			11,310	1,312	258		31,755			
33	Atlanta, Ga	1,929,933	1,920,999				70		2,066	6,798			
34	Omaha, Nebr	3,667,030	1,217,164		$2,043,340	2,950				13,748			389,823
35	Birmingham, Ala	176,711	56,541	71,307		30,394				18,469			
36	San Antonio, Tex	40,806				36,955			3,851				
37	Worcester, Mass	885,294	823,274						62,020				
38	Dallas, Tex	1,317,072	1,317,072										
39	Richmond, Va	2,304,633	593,436		1,649,281	27,172	662	1,680	30,712	1,690			
40	Syracuse, N. Y	820,108	788,993			31,115							
41	New Haven, Conn	8,031				5,721		2,310					
42	Memphis, Tenn	1,002,328	870,488			27,921	2,129	3,623		12,940			85,227
43	Dayton, Ohio	588,820	543,707			45,113							
44	Norfolk, Va	1,249,927	827,440			71,259		316,593	34,635				
45	Houston, Tex	666,902	580,580			48,523				18,956			18,443
46	Bridgeport, Conn												
47	Youngstown, Ohio	602,690	600,143				2,547						
48	Hartford, Conn	934,095	913,227			10,131		839	9,898				
49	Fort Worth, Tex	664,369	664,369										
50	Grand Rapids, Mich	714,991	621,492			18,039			75,460				
51	Springfield, Mass	688,488	677,838							10,650			
52	Scranton, Pa	1,190				1,190							
53	Paterson, N. J												
54	Des Moines, Iowa	771,639	703,110			16,569			51,960				
55	Nashville, Tenn	558,907	524,075			27,690	1,164	146	72				5,760
56	Trenton, N. J	597,668	589,692			4,893		3,083					
57	Salt Lake City, Utah	465,328	429,760				1,028		34,540				
58	Fall River, Mass	423,654	389,263				206	503	33,682				

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

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

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprise
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
59	Camden, N. J	$571,140	$540,669			$1,916		$13,403	$15,152				
60	Flint, Mich	646,565	639,497			6,346	$722						
61	Wilmington, Del	433,742	378,202			3,929		51,611					
62	New Bedford, Mass	514,684	465,380					4,343	44,961				
63	Cambridge, Mass	542,311	497,215						45,096				
64	Erie, Pa	609,954	597,362					749			$11,843		
65	Tulsa, Okla	471,218	466,541						557	$4,120			
66	Albany, N. Y	699,552	695,841					3,711					
67	Kansas City, Kans	2,050,310	650,890	$1,399,420									
68	Yonkers, N. Y	664,619	662,802				267	1,550					
69	Reading, Pa	454,726	454,726										
70	Duluth, Minn	1,268,139	487,454		$780,685								
71	Lowell, Mass	437,523	386,984				86		35,217	15,236			
72	Spokane, Wash	605,127	603,734			1,393							
73	Elizabeth, N. J	4,742				3,844		898					
74	Canton, Ohio	425,645	401,902			7,607	1,112			15,024			
75	San Diego, Calif	1,162,691	1,030,864					71,022	17,435				$43,370
76	Oklahoma City, Okla	451,477	451,477										
77	Tacoma, Wash	2,591,329	658,496	1,768,629			477	49,569				$114,158	
78	Lynn, Mass	519,510	451,677						67,833				
79	Waterbury, Conn	317,833	313,602			4,231							
80	Utica, N. Y	9,464				1,516					7,948		
81	El Paso, Tex	421,028	421,028										
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000												
82	Somerville, Mass	$294,034	$294,034										
83	Fort Wayne, Ind	1,105,145	359,269	$738,072		$6,550	$1,254						
84	Jacksonville, Fla	2,327,584	338,893	1,765,293				$223,398					
85	Knoxville, Tenn	521,477	501,882			19,595							
86	Evansville, Ind	479,603	428,043			12,422	680	1,715	$36,743				

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87	Lawrence, Mass	297,145	277,154						19,991				
88	Savannah, Ga	300,570	208,725			30,934	1,617	11,650	17,449	$2,981			$27,214
89	Schenectady, N. Y	251,411	247,947			3,464							
90	Allentown, Pa	267,167	266,273			894							
91	Wichita, Kans	12,902								12,902			
92	Bayonne, N. J	783,945	783,945										
93	Long Beach, Calif	2,403,481	673,180		$1,725,339	4,460		274	228				
94	Tampa, Fla	399,282	384,221				97	10,645	4,319				
95	Harrisburg, Pa	270,481	270,481										
96	Manchester, N. H	232,795	192,168				301		40,326				
97	Peoria, Ill	5,178				1,469	3,709						
98	South Bend, Ind	512,769	506,727				715		5,327				
99	Hamtramck, Mich	270,135	270,135										
100	St. Joseph, Mo	4,581				4,565	16						
101	Wilkes-Barre, Pa	3,935				2,809			1,126				
102	Gary, Ind	28,322	6,469	21,056		190	607						
103	Rockford, Ill	277,546	276,795			751							
104	Sioux City, Iowa	316,747	311,794				1,934		3,019				
105	Portland, Me	434,715	393,336						31,814	9,565			
106	Little Rock, Ark	13,042							13,042				
107	Charleston, S. C	1,191,451	392,799			6,533		778,239					13,880
108	Sacramento, Calif	404,516	331,088					43,847	7,987				21,594
109	Troy, N. Y	366,661	365,416			655			590				
110	Binghamton, N. Y	228,226	228,205			21							
111	Saginaw, Mich	238,133	193,980			1,644			22,335	20,174			
112	Johnstown, Pa	1,064				894	170						
113	East St. Louis, Ill												
114	Terre Haute, Ind	40,093				120			39,973				
115	Pawtucket, R. I	516,216	491,899						24,317				
116	Highland Park, Mich	414,403	414,366				37						
117	Lansing, Mich	2,139,064	305,784	1,808,209		1,789	332		22,950				
118	Passaic, N. J	75				75							
119	Springfield, Ohio	214,598	197,923			16,675							
120	Chester, Pa	2,050						2,050					
121	Hoboken, N. J	325,346	318,810						6,536				
122	Racine, Wis	327,097	303,852			583	583		21,154	925			
123	Winston-Salem, N. C	276,245	270,037			4,756			1,452				
124	New Britain, Conn	254,125	208,417						23,821		$17,144		4,743
125	Chattanooga, Tenn	32,588				9,697		1,200		21,691			
126	Altoona, Pa	166,833	164,527			563	1,743						
127	Mobile, Ala	310,927	247,328			9,198		45,733	8,436	232			
128	Berkeley, Calif	2,310						2,310					
129	Brockton, Mass	263,156	246,659						16,497				
130	Springfield, Ill	740,774	305,353	392,367			1,101		41,953				
131	Bethlehem, Pa	330,185	313,660			16,525							

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	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
132	Huntington, W. Va	$18,890				$7,517	$1,039	$297	$10,037				
133	Cicero, Ill	196,507	$196,507										
134	Quincy, Mass	364,192	342,423				4		21,765				
135	Lincoln, Nebr	605,241	255,629	$102,280			518						$246,814
136	Holyoke, Mass	1,469,218	216,547	776,594	$474,619					$1,458			
137	East Orange, N. J	287,442	287,442										
138	Portsmouth, Va	380,566	364,318			9,332			6,916				
139	Covington, Ky	329,662	310,616			2,428							16,618
140	Macon, Ga	321,553	311,729				126		7,896	1,802			
141	Roanoke, Va	49,151				48,863	288						
142	Jackson, Mich	200,597	182,444				902		17,251				
143	Shreveport, La	306,022	277,158			665			1,742	367			26,090
144	Fresno, Calif	5,447				3,872				1,575			
145	Niagara Falls, N. Y	290,453	282,026			8,427							
146	Lakewood, Ohio	217,667	216,977			690							
147	Lancaster, Pa	294,856	255,772			39,084							
148	Wheeling, W. Va	214,719	202,234			5,414	5,953	714	404				
149	Pasadena, Calif	2,484,602	836,610	1,604,796							$1,453		41,743
150	Topeka, Kans	368,355	365,980				385			1,990			
151	Wichita Falls, Tex	272,677	267,869						4,808				
152	Augusta, Ga	255,350	204,817						4,545				45,988
153	Kalamazoo, Mich	268,009	199,432	45,263		1,115			18,950				3,249
154	Newton, Mass	259,758	259,735						23				
155	Atlantic City, N. J	397,569	382,788			14,781							
156	Decatur, Ill	296,535	296,535										
157	Davenport, Iowa	18,999											18,999
158	Charlotte, N. C	371,697	353,574						10,662	7,461			
159	Malden, Mass	163,100	145,855						17,245				
160	Oak Park, Ill	251,159	251,159										

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161	Kenosha, Wis	234,226	233,521					705					
162	Hammond, Ind	263,690	263,690										
163	Mount Vernon, N. Y	361,737	361,737										
164	Cedar Rapids, Iowa	193,249	192,626			544	79						

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

165	Woonsocket, R. I	$225,491	$225,491										
166	New Castle, Pa	1,900									$1,900		
167	Beaumont, Tex	318,547	220,831					$69,565					$28,151
168	McKeesport, Pa	275,240	275,240										
169	York, Pa												
170	Haverhill, Mass	191,070	190,997						$73				
171	Bay City, Mich	584,328	219,346	$362,791					2,191				
172	Elmira, N. Y	367,485	332,779			$1,575			33,131				
173	Charleston, W. Va	6,246							6,246				
174	Medford, Mass	171,469	152,246						19,223				
175	Galveston, Tex	316,430	314,654						1,776				
176	Pontiac, Mich	235,484	226,297			9,087	$100						
177	Chelsea, Mass	157,939	157,939										
178	Stockton, Calif	33,818						33,818					
179	Perth Amboy, N J	418,949	413,986			1,914	360	2,689					
180	Pittsfield, Mass	167,799	167,420				379						
181	Lexington, Ky	10,433				10,433							
182	Lima, Ohio	270,450	266,048			2,345	2,057						
183	Madison, Wis	328,422	313,436			185	19		14,782				
184	Newport News, Va	9,665						9,665					
185	Montgomery, Ala	255,643	249,086			1,354	3,980		1,223				
186	Greensboro, N. C	185,842	167,098			1,996	42		14,006	$2,700			
187	East Chicago, Ind	238,977	238,977										
188	New Rochelle, N. Y	119						119					
189	Columbus, Ga	183,953	177,506						6,447				
190	Evanston, Ill	326,512	326,512										
191	Pueblo, Colo	414,720	401,362						7,360	5,998			
192	Fitchburg, Mass	172,041	156,979						15,062				
193	San Jose, Calif												
194	Waco, Tex	216,912	200,799						16,113				
195	Muskegon, Mich	190,926	166,214				1,574		23,138				
196	Brookline, Mass	267,969	258,211						9,758				
197	Salem, Mass	203,901	193,078			2,450	653		7,720				
198	Jamestown, N. Y	669,623	247,393	412,772		9,458							
199	Butte, Mont												

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

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

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
200	Williamsport, Pa	$16,742				$16,742							
201	Muncie, Ind	29,335							$29,335				
202	Hamilton, Ohio	968,476	$215,647	$327,206	$424,557	1,066							
203	Lorain, Ohio	221,218	208,744						12,474				
204	Everett, Mass	238,610	217,593						21,017				
205	Chicopee, Mass	531,768	183,256	342,557					5,955				
206	Springfield, Mo	3,616					$359		3,257				
207	Battle Creek, Mich	133,170	133,170										
208	Durham, N. C	346,573	267,818			5,698			9,175				$63,882
209	Columbia, S. C	283,476	272,027			6,626	191			$2,516			2,116
210	Dubuque, Iowa	180,900	179,231			492	249	$928					
211	Stamford, Conn												
212	Joliet, Ill	222,250	222,250										
213	Aurora, Ill	204,627	202,193			683			1,751				
214	Superior, Wis												
215	Council Bluffs, Iowa	225,560	224,716				844						
216	Rock Island, Ill	99,932	99,932										
217	Taunton, Mass	685,904	127,198	548,532					10,174				
218	Portsmouth, Ohio	237,536	225,989			681			10,866				
219	Quincy, Ill	191,349	182,234				956		7,528				631
220	New Brunswick, N. J	230,606	229,795			811							
221	Austin, Tex	769,174	236,320	517,133			1,051		14,670				
222	Ogden, Utah	167,881	150,618						17,263				
223	Kokomo, Ind	7,204							7,204				
224	Easton, Pa	3,851				3,851							
225	Waterloo, Iowa	178,807	178,807										
226	Wilmington, N. C	120,057	115,982							4,075			
227	Danville, Ill	293					293						
228	Hazleton, Pa												
229	Auburn, N. Y	165,758	156,523						4,004		$5,231		

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230	Poughkeepsie, N. Y	190,285	190,285										
231	Orange, N. J	134,044	133,387			657							
232	Petersburg, Va	111,260	100,819			4,339			6,102				
233	Amsterdam, N. Y	191,069	191,069										
234	Waltham, Mass	144,179	126,033				196		17,950				
235	Norristown, Pa	2,437				2,437							
236	Lewiston, Me	88,890	88,890										
237	Green Bay, Wis	168,913	168,913										
238	Sheboygan, Wis	199,538	181,470					2,192	15,876				
239	Moline, Ill	114,183	102,550						11,633				
240	Oshkosh, Wis	191,558	181,424						10,134				
241	Elgin, Ill	120,846	105,205						15,641				
242	Watertown, N. Y	160,597	160,597										
243	Muskogee, Okla	212,192	203,551						8,641				
244	La Crosse, Wis	98,540	98,540										
245	Newburgh, N. Y	143,493	141,967			822		704					
246	Lynchburg, Va	207,409	207,409										
247	Colorado Springs, Colo	598,371	204,922	320,962	45,678		943		18,565	7,301			

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925

[Data for this table are presented in nine sections, as follows: "I. General government," pp. 254 to 277; "II. Protection to person and property," pp. 270 to 285; "III. Conservation of health," pp. 278 to 293; "IV. Sanitation, or promotion of cleanliness," pp. 286 to 293; "V. Highways," pp. 286 to 301; "VI. Charities, hospitals, and corrections," pp. 294 to 309; "VII. Education," pp. 302 to 309; "VIII. Recreation," pp. 302 to 309; "IX. Miscellaneous," pp. 310 to 317. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For a text discussion of this table, see p. 48]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch		Executive branch								
						Chief executive		Financial						Law offices and accounts
				Council or board of aldermen	Clerk of council	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
	Grand total	$1,525,556,704	$129,184,035	$2,823,203	$709,117	$1,719,041	$3,280,709	$6,506,655	$551,158	$4,068,900	$10,263,415	$8,662,174	$3,363,716	$6,208,343
	Group I	803,017,949	79,464,690	1,506,237	372,763	851,650	517,147	3,391,749	118,692	1,199,496	5,291,704	5,057,437	2,663,584	3,263,991
	Group II	182,738,745	17,070,856	348,464	104,703	102,144	669,337	971,078	103,888	801,344	1,571,604	880,601	133,832	859,867
	Group III	279,653,990	16,522,697	466,032	134,115	359,647	894,893	1,114,287	124,838	1,028,880	1,876,252	1,223,203	300,584	1,076,422
	Group IV	166,009,165	10,111,228	277,296	59,104	243,158	782,829	647,206	129,256	647,227	993,083	960,556	176,996	635,800
	Group V	94,136,855	6,014,564	225,174	38,432	162,442	416,542	382,335	74,484	391,953	530,772	540,377	88,720	372,263
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$295,464,720	$30,506,488	$440,244	$140,633	$464,725	----------	$1,405,059	----------	$169,592	$956,367	$925,274	$1,163,975	$1,508,002
2	Chicago, Ill.	120,289,622	12,401,779	369,247	----------	31,070	$144,467	629,649	$18,647	159,252	1,136,131	1,708,587	299,007	547,680
3	Philadelphia, Pa.	77,370,593	8,284,989	197,616	34,210	141,178	----------	182,423	----------	116,922	419,850	519,023	722,890	381,383
4	Detroit, Mich.	48,375,999	3,813,397	94,662	19,738	21,072	----------	169,844	2,077	106,207	279,651	390,113	67,623	80,734
5	Cleveland, Ohio	37,143,189	3,412,217	53,610	27,123	----------	31,984	94,790	33,215	114,363	283,184	169,680	58,897	59,085
6	St. Louis, Mo.	27,916,839	2,876,019	62,879	12,655	22,852	----------	99,649	2,250	59,955	265,300	256,106	7,609	83,690
7	Baltimore, Md.	25,106,259	1,736,905	52,684	2,100	35,367	----------	92,697	20,029	30,138	197,775	280,049	5,695	81,346
8	Boston, Mass.	45,764,065	4,161,937	38,960	3,092	43,779	----------	71,579	----------	66,145	338,211	282,032	60,533	119,756
9	Los Angeles, Calif.	47,256,777	4,364,186	40,082	21,441	19,800	76,707	338,094	8,699	101,688	549,387	239,150	23,022	143,476
10	Pittsburgh, Pa.	29,968,106	3,619,001	58,500	60,613	34,428	54,204	105,132	----------	133,834	454,582	77,762	242,454	106,371
11	San Francisco, Calif.	21,017,387	2,301,471	97,753	51,158	37,379	----------	74,865	775	39,397	242,922	114,951	1,888	47,154
12	Buffalo, N. Y.	27,344,393	1,986,301	----------	----------	----------	209,785	127,968	33,000	102,003	168,344	94,710	9,991	105,314

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

13	Milwaukee, Wis	$20,788,287	$1,923,664	$81,718	$5,000	$14,421	$43,805	$94,268	$494	$55,119	$134,745	$92,419	$18,027	$218,218
14	Washington, D. C	23,025,625	1,227,539				45,178	64,577		12,963	146,498	105,178	3,842	42,540
15	Newark, N. J	23,311,376	1,984,764				211,614	49,770	6,590	28,631	184,152	144,407	15,322	89,919
16	Minneapolis, Minn	16,713,970	1,414,252	77,471	4,740	13,556	21,148	115,896	1,048	106,640	93,451	2,520	19,821	70,311
17	New Orleans, La	10,722,537	1,129,700				100,839	45,147	12,349	66,203	70,960	85,759	31,997	39,015
18	Cincinnati, Ohio	16,297,352	1,870,898	43,749	38,414	15,381	29,242	149,588	16,166	84,368	213,576	13,125	10,933	44,188
19	Kansas City, Mo	13,798,949	1,899,950	9,831	25,826	18,253	19,459	144,852	29,229	123,397	192,875	180,756	200	58,743
20	Seattle, Wash	13,725,307	1,611,394	29,377	11,760	14,679	16,219	134,042	13,284	133,409	101,780	82,356	3,297	119,335
21	Indianapolis, Ind	12,322,554	893,347	21,129	2,935	10,693		59,558	14,066	66,352	147,176	37,916	1,535	31,986
22	Rochester, N. Y	15,683,871	1,282,239	85,189	16,028	15,161		41,511	3,189	96,747	137,756	39,914	9,310	57,759
23	Jersey City, N. J	16,348,917	1,833,109				181,803	71,869	7,473	27,515	148,635	96,251	19,548	87,853

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

24	Louisville, Ky	$6,880,732	$361,493	$21,412	$6,702	$7,797		$11,597	$400	$8,233	$52,414	$97,915	$16,838	$25,185
25	Toledo, Ohio	8,373,347	441,034	16,625	12,411	13,274		20,070	8,384	48,025	56,858		11,260	15,947
26	Portland, Oreg	7,985,541	393,737				$90,625	80,108	4,196	30,703	24,541		3,262	34,920
27	Akron, Ohio	5,360,761	271,476	12,111	2,291	11,849		7,715	8,246	8,935	21,457	21,457	4,410	17,217
28	Denver, Colo	10,612,231	1,040,413	25,764	2,280	22,322		39,205		20,935	120,730	153,445		36,348
29	Columbus, Ohio	7,013,575	427,293	23,734	15,505	8,834		27,880	8,085	16,692	22,287	26,606	13,195	43,475
30	Providence, R. I	8,790,527	506,194	39,810	9,925	13,930		23,186	798	69,636	69,199			26,572
31	Oakland, Calif	8,047,573	509,700				64,346	47,822		10,783	70,587	37,206	8,231	20,345
32	St. Paul, Minn	7,841,809	471,650				58,169	46,328	555	56,294	7,500		11,879	26,240
33	Atlanta, Ga	6,525,055	257,320	21,100	13,363	9,831		22,948		2,032	55,572	42,945	4,524	14,718
34	Omaha, Nebr	6,326,295	320,323				36,701	29,735	1,920	33,896	5,781	49,100	4,290	36,122
35	Birmingham, Ala	4,124,531	268,486				40,272	12,978	7,801	3,959	30,925	30,028	5,926	22,937
36	San Antonio, Tex	4,036,194	192,471				27,928	13,744		5,377	43,685	24,860	8,179	15,291
37	Worcester, Mass	8,253,928	340,355	13,141	1,400	22,127		22,127		20,249	57,759	30,374	2,270	12,182
38	Dallas, Tex	4,827,780	269,866				44,371	22,636		14	34,753	17,377		19,645
39	Richmond, Va	4,891,329	491,881	9,514	2,350	11,140		39,729		40,953	70,996	13,677	2,387	27,450
40	Syracuse, N. Y	6,886,867	451,332	16,765		20,249		25,332		44,830	66,049		3,359	25,342
41	New Haven, Conn	5,945,850	304,443	2,792	1,250	12,061		12,394	350	1,987	32,676	31,568	5,297	15,265
42	Memphis, Tenn	4,907,654	228,795				44,256	15,127	4,147	12,922	34,666	16,045	4,000	29,760
43	Dayton, Ohio	4,604,783	336,937				10,352	16,684	4,862	4,595	27,600	27,602	2,675	23,260
44	Norfolk, Va	3,862,216	307,257				11,408	21,057	3,398	25,915	19,122	4,676	4,751	13,303
45	Houston, Tex	4,856,403	285,316				39,236	17,875	2,400	3,404	29,639	48,020	3,917	24,401
46	Bridgeport, Conn	5,234,722	267,428	2,309		8,254		14,567		8,650	64,009	20,478	5,441	22,386
47	Youngstown, Ohio	3,854,232	270,490	6,127	12,180	9,761		14,402	3,042	27,606	25,686	3,349	2,971	17,791
48	Hartford, Conn	6,235,162	404,365	5,069	3,981	8,934		12,097	601	13,471	47,250	28,483	1,547	14,897
49	Fort Worth, Tex	2,940,097	133,585				15,515	16,625	1,946	1,910	18,837	20,494	706	12,150
50	Grand Rapids, Mich	5,057,473	254,971				20,607	14,207		9,937	25,499	20,598		14,584
51	Springfield, Mass	6,779,044	375,575	4,391	3,900	12,239		24,618		21,123	93,334	38,636	1,442	14,082
52	Scranton, Pa	4,042,519	212,539	28,756	7,285	9,741		13,464	7,117	18,298	16,480	24,488	1,880	24,617
53	Paterson, N. J	5,271,462	185,602	6,775	1,750	7,305		7,710	2,300	6,366	30,344	20,125	1,230	11,940

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch		Executive branch								
						Chief executive		Financial						Law offices and accounts
				Council or board of aldermen	Clerk of council	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
54	Des Moines, Iowa	$4,851,405	$199,129				$25,598	$9,529	$5,947	$5,054	$2,480	$2,300		$27,111
55	Nashville, Tenn	2,822,424	170,594	$6,920	$1,091	$9,354		30,860		14,808	19,101	8,011	$5,613	16,173
56	Trenton, N. J	4,376,261	199,810				42,514	9,265	3,600	7,139	17,090	17,103	2,776	11,820
57	Salt Lake City, Utah	3,749,311	314,801				23,871	16,577	400	26,061	50,701	56,095	17,133	16,119
58	Fall River, Mass	4,969,741	238,212	14,895	2,939	12,177		13,184		12,924	31,951	29,711	465	4,638
59	Camden, N. J	3,858,902	226,649				43,828	19,578	1,052		18,338	29,231	2,921	10,539
60	Flint, Mich	3,291,581	202,688	11,592		5,864		10,824	7,581	27,732	21,332		2,272	8,131
61	Wilmington, Del	2,697,996	211,144	7,989	1,985	3,743		4,849	576	4,750	15,787	19,384	862	7,935
62	New Bedford, Mass	5,185,923	259,737	9,284	7,741	14,530		10,737		39,114	32,005		12,942	5,875
63	Cambridge, Mass	4,653,439	255,319	19,988	7,335	16,056		13,310	5,249	39,328	32,006		2,016	8,988
64	Erie, Pa	2,727,625	180,760				29,916	10,361	1,378	2,681	16,139	38,244	37,680	12,247
65	Tulsa, Okla	2,743,640	143,447				21,290	18,262	2,076	10,534	2,700	12,940		25,567
66	Albany, N. Y	4,280,114	324,800	35,005	2,508	13,790		19,498		18,253	18,114	17,856	6,178	13,613
67	Kansas City, Kans	2,708,069	182,166				36,541	10,643	156	12,411	15,346		1,721	19,994
68	Yonkers, N. Y	5,788,079	416,947	33,899	6,080	11,164		27,510	3,385	38,908	44,126	21,965	8,854	28,365
69	Reading, Pa	2,256,827	135,457				24,810	9,255		5,799	12,340	30,503	16,173	14,263
70	Duluth, Minn	3,338,754	259,301				41,099	10,204	1,320	19,868	31,808		2,419	20,447
71	Lowell, Mass	4,244,675	237,440	9,194		13,783		13,365	2,293	25,018	34,823		3,256	11,294
72	Spokane, Wash	3,211,124	145,889				34,832	15,783	748	14,500	1,728	1,000	50	19,451
73	Elizabeth, N. J	3,287,935	162,117	4,148	2,905	6,860		23,914	2,535	9,150	24,387	3,376	2,737	12,615
74	Canton, Ohio	2,370,031	153,320	8,409	3,458	5,457		7,976	5,444	6,003	15,405	15,112	4,593	8,223
75	San Diego, Calif	3,617,925	256,913	12,750		6,697		15,439	2,279	24,962	33,031	15,588	1,012	26,048
76	Oklahoma City, Okla	2,801,980	154,313				24,018	11,353	3,150	22,121	9,573	1,986	3,953	26,211
77	Tacoma, Wash	2,752,258	155,488				24,851	16,089	2,896	21,304		1,000		17,491

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78	Lynn, Mass	3,630,548	165,426	7,618		8,733		8,277		13,301	28,887	15,998	800	11,471
79	Waterbury, Conn	3,894,794	243,063	11,184	500	11,754		25,538	725	3,120	23,288	21,831	296	16,224
80	Utica, N. Y	3,221,227	224,186	16,964	1,000	10,037		16,118		22,431	28,867	1,199	990	13,866
81	El Paso, Tex	1,951,710	121,254				17,939	22,022	1,500	3,876	18,664	13,256	5,005	3,331
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000													
82	Somerville, Mass	$2,701,996	$145,011	$4,572	$2,835	$9,144		$6,678		$24,826	$26,688	$275	$550	$4,216
83	Fort Wayne, Ind	2,469,682	90,636	6,400	900	5,104		9,002	$880	2,797	3,566			4,254
84	Jacksonville, Fla	2,739,557	163,666	5,040	3,778	11,958		10,512	2,400	6,170	15,499	25,872	2,131	18,909
85	Knoxville, Tenn	2,237,805	167,279	7,338	1,200	300		7,427	5,712	18,083	2,500	19,152	2,823	12,315
86	Evansville, Ind	2,066,500	89,293	4,767	1,165	7,432		8,863		3,312	1,448	2,804	400	3,422
87	Lawrence, Mass	3,463,951	151,557				$17,464	7,877	2,572	10,687	19,842	20,394	2,290	3,600
88	Savannah, Ga	1,706,793	179,545	8,754	7,952	12,056		21,846		11,595	25,366	11,994	40	6,197
89	Schenectady, N. Y	3,796,146	232,286	16,330	2,350	10,449		17,742		22,739	24,796	3,257	98	8,822
90	Allentown, Pa	1,707,355	112,833				17,057	3,445		10,016	16,382	23,902	7,023	8,296
91	Wichita, Kans	2,185,224	91,160				879	3,850	1,852	2,098		3,463	2,347	19,569
92	Bayonne, N. J	3,617,701	212,229				29,975	7,877	5,692	17,235	23,192	26,067	515	20,727
93	Long Beach, Calif	4,006,863	317,948				6,298	17,861	8,364	10,911	54,844	13,679		34,170
94	Tampa, Fla	1,733,871	120,303				10,064	14,009		5,055	14,917	18,614	553	6,800
95	Harrisburg, Pa	2,234,723	121,616				32,429	3,689		2,286	9,240	18,288	20,962	7,841
96	Manchester, N. H	2,230,548	136,436	3,998		5,959		4,069	995	5,882	18,549	31,621	1,461	3,154
97	Peoria, Ill	2,168,141	167,071	12,540	1,433	7,424		7,430	560	4,265	6,034	29,987		6,737
98	South Bend, Ind	2,416,161	91,872	4,352	400	6,331		7,086		3,921	500	2,666	120	6,765
99	Hamtramck, Mich	1,714,688	159,063	22,269	1,600	7,001		8,703	3,787	6,675	7,926	8,996		18,758
100	St. Joseph, Mo	1,870,267	115,445	2,102		5,127		10,665	11,471	9,886	13,101	5,694	253	11,383
101	Wilkes-Barre, Pa	2,065,757	145,131				29,737	3,704		8,857	18,001	27,736	6,343	10,731
102	Gary, Ind	2,392,902	145,347	6,151	6,093	9,647		22,086	620	19,941		6,611	1,585	5,289
103	Rockford, Ill	2,003,918	106,613	9,482		6,293			808		3,558	47,155		7,377
104	Sioux City, Iowa	2,148,537	90,042				22,779	4,053	180	3,218			150	9,342
105	Portland, Me	2,659,476	142,911				3,078	4,672	97	20,554	55,207		1,324	4,101
106	Little Rock, Ark	1,373,914	102,023	8,640	1,911	9,380		3,184	396	1,364	6,836	32,559	9,663	2,126
107	Charleston, S. C	1,525,361	73,612	3,031	5,725	10,417		10,395		11,183	7,573	6,043	468	4,103
108	Sacramento, Calif	3,213,150	196,071				23,248	17,066	675	683	17,065	29,546		14,650
109	Troy, N. Y	2,532,030	183,845	16,987	1,690	8,540		15,661		15,590	12,852	8,820	2,330	12,030
110	Binghamton, N. Y	2,725,495	139,851	16,417	1,000	6,955		13,454		12,555	16,121		898	8,865
111	Saginaw, Mich	1,949,164	139,802				38,173	9,021	216	17,387	18,013		879	6,251
112	Johnstown, Pa	1,958,430	112,346				19,380	2,600		737	6,277	32,288	22,407	5,249
113	East St. Louis, Ill	1,396,821	120,471				23,098	4,305	2,577	9,787	8,764	8,388	1,952	9,794
114	Terre Haute, Ind	2,063,226	81,043	4,571	500	5,299		5,382		3,346	500		225	6,266
115	Pawtucket, R. I	1,747,550	147,507	9,752		2,429		6,980	900	15,576	17,379	322	3,315	5,054
116	Highland Park, Mich	2,996,618	150,001				17,431	11,880		3,756	8,697	12,068	1,478	13,539

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
			Total	Legislative branch		Executive branch								
						Chief executive		Financial						Law offices and accounts
				Council or board of aldermen	Clerk of council	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
117	Lansing, Mich	$1,930,909	$139,444	$10,271	$1,663	$4,226		$7,486	$6,788	$4,544	$7,156	$9,088	$2,030	$5,783
118	Passaic, N. J	2,578,493	144,222				$19,170	8,476	2,750	5,019	16,087	19,332	635	3,466
119	Springfield, Ohio	1,351,665	88,418				4,076	3,336	1,723	2,927	8,156	8,157	1,371	5,026
120	Chester, Pa	1,240,848	77,124				18,661	3,032		1,513	4,174	22,067	3,668	7,909
121	Hoboken, N. J	3,275,683	221,357				51,026	2,740	4,350	3,103	30,107	9,899	1,189	14,721
122	Racine, Wis	1,621,185	91,625	13,139	450	1,630		4,363	1,367	6,468	18,974			3,356
123	Winston-Salem, N. C	1,296,920	58,052	846		3,595			3,270	21,335	1,596	9,403		1,800
124	New Britain, Conn	1,948,350	127,789	6,134	1,326	3,515		1,705		1,120	14,267	9,814	44	3,500
125	Chattanooga, Tenn	1,417,154	84,779				27,649	6,093	1,658	3,823	2,050	3,300	1,758	7,611
126	Altoona, Pa	1,361,144	81,542				13,549	2,800		12,180	5,845	1,538	13,360	5,069
127	Mobile, Ala	1,134,015	83,283				25,499	6,027	4,642	153	1,390	14,765	698	5,608
128	Berkeley, Calif	2,342,222	110,059				8,215	7,809	850	4,488	15,870	8,978	2,970	4,463
129	Brockton, Mass	2,384,364	124,838	3,740	1,100	6,148		6,736		7,184	22,335	17,820	1,250	5,778
130	Springfield, Ill	1,573,166	137,237				18,668	4,337	689	5,267	6,410	35,368		11,089
131	Bethlehem Pa	1,264,159	105,713				14,643	3,818		4,373	8,473	10,508	15,407	5,177
132	Huntington, W. Va	1,631,131	82,951				19,080	8,367	891	5,658	1,241	2,942	1,041	2,700
133	Cicero, Ill	1,399,166	125,090	7,078		2,600		5,435	2,200	8,603	8,775	38,912	1,607	10,156
134	Quincy, Mass	2,487,384	145,182	5,598	1,300	9,114		7,867	3,896	6,312	38,628	16,279	2,085	2,649
135	Lincoln, Nebr	1,620,547	126,707				12,935	5,771	787	32,116	5,221	81	424	10,170
136	Holyoke, Mass	2,516,105	141,467	2,832	1,000	7,309		7,493	72	9,101	21,118	22,023	1,358	3,432
137	East Orange, N. J	2,071,159	105,818	9,077	1,200	6,300		10,079	1,350	11,400	12,919	11,708	1,825	5,377
138	Portsmouth, Va	974,464	101,037				5,969	5,583	1,250	5,015	20,926	14,163	551	5,015
139	Covington, Ky	1,130,891	116,398				22,407	6,921		3,795	7,032	1,999	327	8,272
140	Macon, Ga	1,211,688	53,395	3,652	600	3,498				1,887	6,805	5,303		3,600
141	Roanoke, Va	1,331,047	129,816				6,483	6,440	445	5,089	18,159	8,648		4,715

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142	Jackson, Mich	1,351,721	83,588				2,828	2,400	1,575	10,359	5,846			3,517
143	Shreveport, La	1,387,356	107,116				33,835	8,762	2,400	3,000	5,690	15,294		3,600
144	Fresno, Calif	2,130,481	102,955				28,633	8,924	2,039	2,900	1,089	6,152		5,339
145	Niagara Falls, N. Y	2,264,960	181,652				21,736	7,415		3,686	18,392	15,006	2,500	13,261
146	Lakewood, Ohio	1,745,501	63,909	3,507		6,932		5,170	2,797	9,356	3,569			5,264
147	Lancaster, Pa	1,016,880	37,158	1,825	480	4,530		5,034	3,450	2,639	2,351	1,890	6,131	2,044
148	Wheeling, W. Va	1,558,498	91,050				6,206	11,502	2,435	1,054	1,975	15,024	321	4,350
149	Pasadena, Calif	3,015,984	167,641				4,836	31,084	1,600	6,416	33,640	9,542		19,802
150	Topeka, Kans	1,347,548	69,872				16,788	2,324	613	3,815		1,230		6,652
151	Wichita Falls, Tex	740,292	77,424				9,586	4,274	1,369	886	22,626	20,181	813	3,900
152	Augusta, Ga	1,489,162	66,919	5,440	4,080	6,705		4,380	750	354	6,871	9,730	2,075	3,344
153	Kalamazoo, Mich	1,520,458	81,639				2,709	10,406	1,508	9,747	7,011			7,157
154	Newton, Mass	2,825,035	164,252	487		8,442		10,277		17,942	25,317		2,166	7,227
155	Atlantic City, N. J	4,526,332	281,479				45,131	20,452	2,000	9,872	18,838	29,608	1,483	12,484
156	Decatur, Ill	1,017,383	69,336				16,970	4,130	658	205	1,587	24,486	323	7,694
157	Davenport, Iowa	1,613,180	95,250	10,299		2,568		9,110	600	14,943	9,517	534		7,090
158	Charlotte, N. C	1,204,335	88,938				16,865		5,959	10,406	6,363	13,420	10,902	2,686
159	Malden, Mass	1,664,422	76,866	4,391		5,182		5,228		14,414	17,000		1,524	2,305
160	Oak Park, Ill	1,528,619	65,646					5,438	775	3,223	2,550	7,874		5,924
161	Kenosha, Wis	1,516,739	77,965	5,747				16,086	2,783		9,321			6,476
162	Hammond, Ind	1,715,896	106,708	4,770	3,873	4,758		9,382	3,134	18,166		4,319		2,944
163	Mount Vernon, N. Y	2,614,826	148,451	4,970	1,500	8,861		16,321			9,825	11,213	577	20,336
164	Cedar Rapids, Iowa	1,299,377	60,206				17,527	3,319	1,192	3,480	260			5,260

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

165	Woonsocket, R. I	$1,322,745	$84,732	$8,256	$367	$4,486		$8,257	$1,050	$8,514	$11,651	$522	$3,351	$5,477
166	New Castle, Pa	1,149,615	77,757				$14,065	2,000		2,300	6,878	16,601	7,898	5,449
167	Beaumont, Tex	889,036	64,619	3,758					1,025	679	5,776	6,145		12,246
168	McKeesport, Pa	1,305,800	75,698				12,268	3,780	800	1,800	6,135	12,888	2,652	6,199
169	York, Pa	1,129,046	83,963				16,228	2,513		50	4,078	12,554	5,155	6,345
170	Haverhill, Mass	1,952,807	91,707				13,562	8,317	1,297	10,978	16,533		1,944	3,739
171	Bay City, Mich	1,338,579	72,978				10,511	4,800	1,388	4,919	9,421		332	4,325
172	Elmira, N. Y	1,448,152	113,846	5,359		3,695			4,500	8,407	6,532	2,115	1,299	5,580
173	Charleston, W. Va	1,199,619	70,225	1,285	1,981	6,617		4,767	639	4,200	4,132	1,469		7,899
174	Medford, Mass	1,548,998	112,614	7,375	1,635	7,157		5,516	1,104	3,560	16,381	13,651	1,475	2,982
175	Galveston, Tex	1,214,204	60,261				9,280	4,099	1,276	1,699	3,463	5,515	914	4,829
176	Pontiac, Mich	1,274,079	98,090				2,920	8,850	2,500	2,623	7,427	7,869	37	8,471
177	Chelsea, Mass	1,828,994	109,381	8,127		8,289		2,934		11,011	12,920		3,108	3,338
178	Stockton, Calif	1,700,767	129,373	12,079	7,958			14,859	1,000	5,923	15,440	3,900		11,987
179	Perth Amboy, N. J	1,255,261	75,054	3,579		3,150		4,806	3,563	2,420	7,998	8,536	1,001	3,683

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	Total	I.—GENERAL GOVERNMENT											
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						Chief executive		Financial						Law offices and accounts
				Council or board of aldermen	Clerk of council	Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer or chamberlain	Assessment and levy of revenue	Collection of revenue	Other financial	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
180	Pittsfield, Mass	$1,418,354	$78,549	$4,347	$500	$2,006		$4,207	$1,477	$4,279	$17,230	$9,915	$982	$1,525
181	Lexington, Ky	1,100,076	72,954				$20,153	5,299	1,000	4,602	9,618	1,883	245	6,319
182	Lima, Ohio	879,376	62,580				4,767	6,313	2,275	3,283	5,429	5,430	1,045	4,504
183	Madison, Wis	1,794,286	97,134	10,915	850	2,000		13,781	2,910	11,792	15,632		355	4,136
184	Newport News, Va	733,554	75,768				7,758	5,330	500	10,756	7,426	2,159		2,188
185	Montgomery, Ala	886,589	71,977				19,677	2,413	2,506	9,616	7,444	1,780	1,259	2,388
186	Greensboro, N. C	930,753	93,409				2,959	8,549		2,334		9,113	1,615	3,950
187	East Chicago, Ind	1,223,242	71,762	3,531	2,312	5,690		8,627	1,060	8,348		3,118		5,055
188	New Rochelle, N. Y	2,932,279	186,253	13,734	300	8,097		18,928	2,610	6,819	18,352	10,697	5,058	22,211
189	Columbus, Ga	893,942	69,671				6,778	4,033	4,152	4,566	3,409		2,121	5,455
190	Evanston, Ill	1,889,178	99,657	3,812		4,928		7,947	475	7,551	3,093	22,168	1,162	6,586
191	Pueblo, Colo	1,097,301	73,573				9,946	2,450		3,005		18,421		3,494
192	Fitchburg, Mass	1,635,970	78,373	5,565		4,228		4,916		11,838	13,641		1,023	3,546
193	San Jose, Calif	1,370,793	62,208				4,660	5,631	335	3,814		3,061		5,300
194	Waco, Tex	1,076,327	56,466				1,117	2,539	75		13,979	4,908	467	4,229
195	Muskegon, Mich	1,165,530	63,784				4,886	4,891	700	5,776	6,315	158	253	3,729
196	Brookline, Mass	2,314,839	128,869				18,026	5,671		15,764	17,517		987	1,332
197	Salem, Mass	1,620,150	85,220	8,202	300	6,071		3,118	702	4,861	15,401	7,559	973	9,975
198	Jamestown, N. Y	1,462,621	78,117	5,600	663	4,340		5,806	1,625	4,463	6,215	5,677	200	3,673
199	Butte, Mont	926,837	67,217	5,760	4,298	6,246		3,129		13,303	1,100	2,110		6,306
200	Williamsport, Pa	993,667	53,327				10,584	2,150		1,150	5,332	13,223	2,122	5,167
201	Muncie, Ind	906,374	52,849	3,829	667	3,055		4,144		3,698	1,057	703	280	3,834
202	Hamilton, Ohio	826,968	77,807	4,404	1,400	3,695		6,301	2,976	1,694	7,312	7,312	2,252	4,021
203	Lorain, Ohio	1,050,991	86,739	3,075	2,552	4,965		8,036	444	8,887	7,615		1,217	5,109
204	Everett, Mass	1,619,047	88,365	9,029		6,741		6,551	1,803	6,406	15,918	7,784	530	1,995

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205	Chicopee, Mass	1,299,571	69,918	641	200	4,407		7,028	419	4,956	15,285	11,437	1,135	1,239
206	Springfield, Mo	850,199	47,910				13,199	2,295		48	975	13,355	330	2,762
207	Battle Creek, Mich	1,025,872	66,912				2,478	4,331	73	2,959	6,037	4,373		2,556
208	Durham, N. C	733,376	72,352	2,249	1,353	997		5,101	1,033	3,022	1,799	5,998	3,630	1,962
209	Columbia, S. C	853,713	50,509				12,175		1,960	3,651	4,490	1,232	483	3,805
210	Dubuque, Iowa	974,301	52,959	4,440				2,703		4,138	1,815		942	4,293
211	Stamford, Conn	1,690,523	128,600	2,700	500	2,700	7,078	4,523	3,869	2,931	8,672	10,423	2,889	4,499
212	Joliet, Ill	1,092,609	82,989				20,412	2,824	1,081	875	4,737	25,394	139	5,745
213	Aurora, Ill	896,551	84,278				18,223	3,109	525	783	1,302	24,358	32	7,081
214	Superior, Wis	1,301,267	80,615				19,533	3,265	300	5,465	10,288	4,270	21	8,928
215	Council Bluffs, Iowa	937,117	42,375	2,000	1,375	2,433		3,600		3,600		1,682		2,700
216	Rock Island, Ill	663,718	44,123	2,755		5,403		2,354	540	360	965	17,296		1,800
217	Taunton, Mass	1,191,779	70,220	5,733		5,394		3,860	1,458	10,500	12,497		1,235	1,016
218	Portsmouth, Ohio	755,609	66,730	3,114	860	2,013		6,805		2,438	6,223	4,945	1,275	3,616
219	Quincy, Ill	807,059	55,770	4,492		3,048		2,640	1,250	2,861	399	18,248		1,575
220	New Brunswick, N. J	1,233,578	74,145				12,125	4,108	1,903	3,631	3,967	8,095	2,001	7,019
221	Austin, Tex	905,172	57,893				11,926	2,307			8,208	16,137	963	2,898
222	Ogden, Utah	929,590	71,292				9,093	5,930	1,757	11,395	6,045	6,472	72	5,152
223	Kokomo, Ind	619,464	41,639	3,764	500	2,200		1,173	600	2,103	400			1,651
224	Easton, Pa	953,050	72,317				12,385	2,936		2,893	5,741	17,472	10,587	6,343
225	Waterloo, Iowa	950,405	46,876	5,010		5,019		2,969	548	1,874				2,462
226	Wilmington, N. C	761,933	41,029				15,238		540	6,452	2,109	8,538		2,354
227	Danville, Ill	717,632	41,187	7,069		3,400		3,328		1,100	962	9,835		900
228	Hazleton, Pa	804,226	47,078				6,025	1,580		1,455	3,732	12,554	3,953	1,450
229	Auburn, N. Y	1,018,502	66,088	5,219	1,350	1,044		3,811		7,295	5,335	90	581	3,882
230	Poughkeepsie, N. Y	1,090,459	59,272	9,629	1,250	1,421		1,700		7,707	4,606	3,854		4,824
231	Orange, N. J	1,112,115	68,088				8,211	12,220	2,784	4,663	2,400	1,852	320	3,414
232	Petersburg, Va	670,921	80,322				3,650	6,160		4,129	7,122	6,987		2,100
233	Amsterdam, N. Y	1,020,831	67,830	8,393	1,010	6,730				6,173	5,637	2,062	103	5,258
234	Waltham, Mass	1,241,410	76,823	6,277		9,016		4,695	35	13,310	9,080		820	3,188
235	Norristown, Pa	588,891	30,411	66	1,050	700		200		6,140	400	4,098	2,260	1,400
236	Lewiston, Me	676,539	53,454			2,212		3,585		3,315	7,126	6,450	120	665
237	Green Bay, Wis	988,396	52,974				12,241	360	350	4,488	4,813			2,014
238	Sheboygan, Wis	1,043,353	65,818	13,474	1,701	919		6,513		6,490	1,886		439	1,875
239	Moline, Ill	751,325	47,343	2,328	500	3,935		2,506	325	200	1,501	17,637	131	2,767
240	Oshkosh, Wis	1,136,432	63,172				13,045	3,584	970	3,955	4,170		49	8,360
241	Elgin, Ill	693,846	51,401				12,294	2,870	173	625	1,370	16,547	484	3,696
242	Watertown, N. Y	1,088,881	83,321				6,263	4,057		3,830	12,548	948		3,210
243	Muskogee, Okla	829,996	40,352					4,114	1,500	2,072		1,825		3,943
244	La Crosse, Wis	949,941	53,780	4,200	1,000	3,995		3,900	1,824	5,200	6,340	110	285	2,212
245	Newburgh, N. Y	948,973	48,925				7,887	2,540		1,150	4,723	4,518		8,535
246	Lynchburg, Va	932,205	83,935				2,916	9,515	200	1,106	11,050	8,338		4,207
247	Colorado Springs, Colo	1,098,779	58,613					5,038	700	2,927	217	14,003	129	4,331

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					
		Other general executive offices and accounts													
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other	General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	Elections
	Grand total	$498,307	$1,714,626	$3,259,392	$3,428,150	$1,122,548	$440,478	$937,408	$1,443,031	$10,779,739	$2,235,381	$19,729,901	$711,715	$4,454,148	$11,002,404
	Group I	35,409	314,510	805,830	2,119,374	806,825	53,522	344,142	872,778	8,278,933	1,648,864	15,978,093	573,519	3,554,671	7,050,508
	Group II		225,636	394,239	284,925	149,618	133,384	142,933	158,339	621,698	402,909	3,188,023	114,297	802,790	1,515,980
	Group III	60,633	461,986	905,121	595,170	117,112	145,582	244,967	317,603	1,105,525	88,468	506,557	18,831	82,157	1,342,858
	Group IV	214,326	412,105	666,190	298,469	32,527	85,464	113,592	50,496	469,162	64,163	33,426	4,274	7,150	743,718
	Group V	187,939	300,389	488,012	130,212	16,466	22,526	91,774	43,815	304,421	30,977	23,802	794	7,380	349,340
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y				$1,266,294	$273,276			$70,497	$4,048,210	$758,915	$7,194,321	$134,670	$840,617	$1,763,872
2	Chicago, Ill		$28,488	$100,587	279,131	171,240		$45,000	70,803	1,180,294	145,181	1,874,416	141,338	1,080,195	1,198,355
3	Philadelphia, Pa			101,884	55,686	76,372	$19,556	5,390	350,749	1,029,454	175,318	1,441,690	77,198	250,293	1,188,195
4	Detroit, Mich		141,538	16,780	61,372	62,274	4,500	22,288	70,002	99,492	95,444	951,667	28,786	155,046	413,899
5	Cleveland, Ohio	$35,409		205,581	16,693	47,694	11,656	13,854	20,642	522,178	142,414	539,614	13,793	128,370	244,176
6	St. Louis, Mo		39,532	60,000	44,959			17,413	102,822	81,757	72,180	612,900	39,073	164,283	456,999
7	Baltimore, Md			53,427		15,465		19,465	25,537	119,986	14,122	279,331	9,000	21,750	70,758
8	Boston, Mass		47,871		88,677	316	17,810	40,005	22,325	373,634	49,155	1,196,375	41,418	237,793	310,704
9	Los Angeles, Calif		31,342	166,380	49,657	81,778		36,286	102,109	314,977		639,680	26,649	419,190	582,012
10	Pittsburgh, Pa			26,847	114,953	25,158		79,166	18,439	191,740	112,088	595,519	36,464	88,110	349,946
11	San Francisco, Calif			24,603	116,944	27,969		6,774	14,853	47,994	54,887	491,018	16,563	116,354	316,751
12	Buffalo, N. Y		25,739	49,741	25,008	25,283		58,501	4,000	269,217	29,160	161,562	8,567	52,670	154,841

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

13	Milwaukee, Wis		$11,476	$9,900	$59,016	$42,504	$30,610	$17,816	$44,427	$27,096	$605	$392,431	$16,084	$163,787	$114,652
14	Washington, D. C			22,252				973	70,948	148,112	82,394	325,666	8,309		
15	Newark, N. J		75,983	13,626				145	1,166	48,334	70,760	309,845	14,453	33,371	309,544
16	Minneapolis, Minn		13,863	55,888		26,961		17,767		78,109	44,567	288,903	11,609	108,669	63,256
17	New Orleans, La			9,526	29,651	5,257	23,742	6,000		36,512		308,628	13,021	106,241	31,772
18	Cincinnati, Ohio			61,402	99,064	19,042	6,501	22,117	18,440	105,196	69,933	311,281	10,476	55,693	188,191
19	Kansas City, Mo			42,342	44,262	10,925		11,566	4,979	87,067	5,026	255,743	16,469	110,686	221,390
20	Seattle, Wash		23,970	113,723	7,834	37,609	72,531			14,256	41,695	253,091	7,681	78,449	69,590
21	Indianapolis, Ind		9,466	12,880	32,831			24,578	7,441	13,445	14,313	158,583	7,851	41,312	78,837
22	Rochester, N. Y		12,684	35,159	12,267	7,320		27,832	10,188	28,453	38,967	180,532	6,295	59,227	126,689
23	Jersey City, N. J		78,194	17,541				14,139	750	35,118	34,649	403,320	2,049	45,355	312,059

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

24	Louisville, Ky			$22,218	$18,588			$795	$125	$23,339			$4,758		$4,287
25	Toledo, Ohio			29,726	10,123	$8,190		9,407	23,910	55,158					71,179
26	Portland, Oreg			11,343	50,961	5,962		7,968	678	15,805					3,928
27	Akron, Ohio			6,041	10,593	1,652		9,358	6,597	49,757					49,855
28	Denver, Colo		$3,420	42,788	18,779	4,805			1,290	27,576		$322,390	5,727	$48,645	44,756
29	Columbus, Ohio			30,500	8,120	8,660		4,458	6,308	68,154					76,355
30	Providence, R. I		14,888	17,553	67,818		$26,210	4,739		22,579		455			46,115
31	Oakland, Calif			16,386	10,202	11,614		1,275	10,461	15,305					97,867
32	St. Paul, Minn		13,247	32,358	16,044	17,412	22,051	9,372	14,762	37,551					10,834
33	Atlanta, Ga			24,739				7,008	100	8,097					3,648
34	Omaha, Nebr		25,420	21,392				2,021		31,743					4,234
35	Birmingham, Ala		6,300	12,987	3,532	1,874		11,287		17,444		1,133			64
36	San Antonio, Tex		12,884	18,620						6,719					1,703
37	Worcester, Mass		18,037	18,523		2,259	21,277	60	7,532						26,623
38	Dallas, Tex		12,180	23,271				8,185	46,288	7,913					3,442
39	Richmond, Va		6,659	16,844	33,836			9,235	15,253	28,153	$3,453	95,912	4,881		13,702
40	Syracuse, N. Y		14,905	20,106	12,446	4,496			54,875	44,724					34,929
41	New Haven, Conn		6,110	9,467	12,314	992		1,699	5,050	65,544	3,796			2,254	43,022
42	Memphis, Tenn		15,127	7,500		2,474		6,974		13,480		3,325			8,000
43	Dayton, Ohio	$19,205	3,985	17,626	7,474	5,299		27,625	14,487	50,995					41,774
44	Norfolk, Va	20,649	11,664	7,548	6,689	2,501		11,377	784	12,468	2,280	67,487	3,465	21,681	10,036
45	Houston, Tex	5,676		,154		3,250	5,182	5,658	32,691	15,028					11,027
46	Bridgeport, Conn		12,195	13,470					7,907	32,757	1,550				38,200
47	Youngstown, Ohio			11,218	8,130					31,558					53,434
48	Hartford, Conn		7,962	15,756	28,324		16,636	245		58,842	2,172			819	74,689
49	Fort Worth, Tex		6,046	16,377						3,048					8,039
50	Grand Rapids, Mich	9,103	10,019	23,334	24,821	333		6,889	1,496	13,215		11,566			26,698
51	Springfield, Mass		10,805		12,258		27,041	8,264	3,493						25,858
52	Scranton, Pa		1,314	10,403	18,500	2,617		1,221							
53	Paterson, N. J		3,170	496	7,800			1,560	4,444	10,448	14,302				17,630

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					
		Other general executive offices and accounts													
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other	General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	Elections
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
54	Des Moines, Iowa		$6,270	$11,912		$15		$10,000	$247	$65,149					$4,414
55	Nashville, Tenn		5,778	5,094	$11,701					11,205					8,055
56	Trenton, N. J		13,375						600	7,546	$10,499				5,039
57	Salt Lake City, Utah		10,945	22,431		342		1,803		32,565					5,789
58	Fall River, Mass		15,377	46,144		635		1,040	400						12,468
59	Camden, N. J		5,645	16,334		532		13,307	585	8,802	19,143				4,521
60	Flint, Mich		7,812	17,570	17,570			2,007		16,647					35,100
61	Wilmington, Del		4,530	15,444	30,235			1,627	280	10,285		$4,289			23,587
62	New Bedford, Mass		31,418	20,712		566	$10,526	4,757	781						10,894
63	Cambridge, Mass		14,885	8,272		519			4,445						37,431
64	Erie, Pa		3,726	12,444		300		29	247	1,090					
65	Tulsa, Okla		9,019	10,256				4,704		9,270					7,079
66	Albany, N. Y		4,295	10,504	10,532	2,226		4,597	21,475	13,318	20,636			$2,440	40,881
67	Kansas City, Kans			3,533		2,152		4,892	180	2,040					48,053
68	Yonkers, N. Y		3,396	18,937	53,264	5,650		527	8,099	35,269					34,979
69	Reading, Pa		4,459	7,802		259		427	45						
70	Duluth, Minn		10,903	16,230	16,932	943		11,161		42,990					15,247
71	Lowell, Mass		11,925	10,086	3,474	1,099	6,637	436	2,472						56,906
72	Spokane, Wash		11,560	9,906		638				5,191					2,451
73	Elizabeth, N. J		4,805	2,610	25,835			1,334	480	5,400	8,724				6,542
74	Canton, Ohio			12,860		1,638		11,762	3,777	4,092					32,241
75	San Diego, Calif	$6,000	10,899	32,845		7,272		4,235		7,231					22,977
76	Oklahoma City, Okla		13,079	5,811		1,750			2,076	7,268					16,158
77	Tacoma, Wash		5,041	19,842	6,372	2,485				3,375					4,117

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78	Lynn, Mass		8,782	11,472		72	10,022	4,440		1,932					12,088
79	Waterbury, Conn		11,813	14,674	2,700				1,100	26,942	1,513			2,867	26,249
80	Utica, N. Y		8,322	9,921	29,203	2,077		2,211	11,783	15,591	400				17,664
81	El Paso, Tex		7,590	11,731		1,552		2,991		4,927				3,451	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000														
82	Somerville, Mass		$8,505	$7,936		$462	$8,261	$9,122	$3,246						$10,845
83	Fort Wayne, Ind		1,954	2,814	$12,346				416	$4,709					25,105
84	Jacksonville, Fla		7,555		26,407					8,069					1,744
85	Knoxville, Tenn	$18,781		5,272	14,741	832			9,220	5,317		$3,217			10,599
86	Evansville, Ind		3,496	3,499	7,731			7,762		2,600					20,849
87	Lawrence, Mass		9,215	8,740			4,745		2,026						17,712
88	Savannah, Ga			10,077	19,144				3,235	26,314					2,994
89	Schenectady, N. Y		6,147	11,170	17,483	2,271		16,028	1,390	13,620	$150				39,546
90	Allentown, Pa		2,097	7,664				6,298	45	1,210					
91	Wichita, Kans	13,997	5,235	8,982					100	3,508					11,904
92	Bayonne, N. J		22,173	10,811					385	9,979	11,286				11,412
93	Long Beach, Calif	28,805	21,489	30,679		4,104		57	10	12,529					17,080
94	Tampa, Fla	9,350	6,057	15,799		2,063		500	200	2,512					1,598
95	Harrisburg, Pa		3,757	4,860		900		1,771							
96	Manchester, N. H		7,485	7,070			23,010	51		3,650					8,427
97	Peoria, Ill		3,404	9,754	5,695		3,182		1,074	7,465					39,824
98	South Bend, Ind		4,213	15,488	9,948			1,709	417	5,720					14,256
99	Hamtramck, Mich		7,831	4,612	7,157					18,528					12,046
100	St. Joseph, Mo		4,402	10,565	5,152			3,600		1,911					7,323
101	Wilkes-Barre, Pa		12,409	4,532					45	600					
102	Gary, Ind			10,420	14,710			740		10,507					13,615
103	Rockford, Ill		10,547	5,831	652			300		4,049					5,616
104	Sioux City, Iowa		1,268	7,212		519		161	128	2,509					8,526
105	Portland, Me	14,836	10,279												11,145
106	Little Rock, Ark			3,625					1,372	8,617					594
107	Charleston, S. C			7,859					75	1,500					
108	Sacramento, Calif	18,047		20,893		1,428				8,659					5,446
109	Troy, N. Y		1,616	5,692	10,396	3,057		1,827	5,524	9,797	5,512				20,182
110	Binghamton, N. Y		5,987	6,435	12,163	2,154		585	1,860	7,827		1,560			7,977
111	Saginaw, Mich			8,127	3,908			3,901		6,001					15,503
112	Johnstown, Pa		3,200	9,219		300		2,187	45						
113	East St. Louis, Ill		3,434	15,644					28	3,938					16,996
114	Terre Haute, Ind		3,816	5,486	7,967			2,512	50	4,150					24,982
115	Pawtucket, R. I		14,593	28,724				1,410			4,284		$92		5,493
116	Highland Park, Mich		8,670	18,678						16,000					12,213

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued								Judicial branch					
		Other general executive offices and accounts													
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other	General municipal courts	Special courts	Superior courts	Coroner	Marshal and sheriff	Elections
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
117	Lansing, Mich		$3,825	$14,653	$7,729					$14,441					$21,094
118	Passaic, N. J		21,518	4,659				$6,759	$320	5,271	$9,037				5,701
119	Springfield, Ohio	$8,076		8,914		$37				3,710					22,215
120	Chester, Pa		1,203	7,119						363					
121	Hoboken, N. J		16,794						138	6,991	8,808				7,889
122	Racine, Wis		4,044	3,600	8,824					5,435					12,645
123	Winston-Salem, N. C									12,226					319
124	New Britain, Conn		1,326	12,520	9,579		$1,498	3,088		15,152	733				11,685
125	Chattanooga, Tenn			5,095				2,217		6,744	1,030				1,312
126	Altoona, Pa		1,800	6,000					45	161					
127	Mobile, Ala		6,808	4,048						2,505		$50			896
128	Berkeley, Calif	14,275		10,286				4,806	470	7,041					13,348
129	Brockton, Mass		8,769	5,157			5,986	1,226	300						8,566
130	Springfield, Ill		3,267	5,901		1,672		470		13,900					16,275
131	Bethlehem, Pa		5,892	6,170				3,120	45	3,786					
132	Huntington, W. Va		2,271	6,018					1,550	1,620					19,256
133	Cicero, Ill		3,500		6,200	500	5,539	1,000		1,200					14,328
134	Quincy, Mass		6,199	13,872	7,632			5,783	800						6,038
135	Lincoln, Nebr		5,790	12,589					40	12,946					10,493
136	Holyoke, Mass		2,321	4,340	14,702		3,163		865						10,981
137	East Orange, N. J		7,874	4,200				110	255	4,140	8,334				2,537
138	Portsmouth, Va	13,436	2,000							9,049	164	9,628	$923		1,748
139	Covington, Ky		4,546	8,582	1,759					4,813		3,762	1,008		2,573
140	Macon, Ga		3,525	2,900						3,873				$6,550	1,446
141	Roanoke, Va	11,937	4,820	1,507					122	24,299	676	11,666	702	600	9,345

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142	Jackson, Mich.	8,587	9,359	6,706	3,685			1,673		6,054					9,533
143	Shreveport, La.			7,671						10,680			1,549		
144	Fresno, Calif.		3,804	13,551		4,463			60	10,523					9,300
145	Niagara Falls, N. Y.	16,483	2,671	14,238		1,242				13,052					9,083
146	Lakewood, Ohio		2,449	6,350	2,408	808				104					7,274
147	Lancaster, Pa.		1,440	2,533											
148	Wheeling, W. Va.	10,489		6,297					6,125	1,996					9,183
149	Pasadena, Calif.	10,049	5,630	19,089				2,066		4,897					8,126
150	Topeka, Kans.		7,027	6,074				2,263		1,980	72				9,033
151	Wichita Falls, Tex.		4,274	5,400					40	1,259					93
152	Augusta, Ga.				8,220	3,518				3,492					991
153	Kalamazoo, Mich.	6,223	3,487	4,521		32		386	35	7,948					7,400
154	Newton, Mass.		12,875	25,912			23,710	1,379	2,079						5,744
155	Atlantic City, N. J.		9,803	11,382					255	7,473	14,077				6,361
156	Decatur, Ill.		2,563	5,324											1,463
157	Davenport, Iowa			6,342	7,755			3,575	60	3,000					7,066
158	Charlotte, N. C.		1,692	2,274					2,400	6,588		940			1,589
159	Malden, Mass.		5,275	8,778				691	2,251						5,841
160	Oak Park, Ill.		7,401		8,602		6,370	683	600						5,661
161	Kenosha, Wis.	10,955		4,500	5,124			4,126							5,776
162	Hammond, Ind.		259	16,673	14,525				500	5,615					14,130
163	Mount Vernon, N. Y.		4,914	5,743	16,125	2,165		132	250	13,040					15,919
164	Cedar Rapids, Iowa		8,256	4,533				7,518				2,603			1,910

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

165	Woonsocket, R. I.		$15,041	$3,439				$367		$2,987					$149
166	New Castle, Pa.		2,211	6,552		$215		4,183	$40						
167	Beaumont, Tex.	$9,997	8,835	10,539											508
168	McKeesport, Pa.		2,172	14,265	$1,500	75			35	1,000					
169	York, Pa.		2,108	8,763				650	144						
170	Haverhill, Mass.		6,311	6,884			$1,013	290	2,520						4,952
171	Bay City, Mich.	7,010		6,751					35	2,643					7,457
172	Elmira, N. Y.		7,643	12,545	1,900	300		81		10,143	$880				17,922
173	Charleston, W. Va.	7,270	2,419	5,041						5,680					30
174	Medford, Mass.		7,676	15,665		225	3,996	2,159	2,424						2,500
175	Galveston, Tex.			2,400					2,450	3,388					2,117
176	Pontiac, Mich.	9,710	4,800	21,051				2,060	5,469	3,362					1,479
177	Chelsea, Mass.		7,412	4,081			3,839		3,235						5,135
178	Stockton, Calif.	22,304		9,996						5,608					3,210
179	Perth Amboy, N. J.		5,810	3,802				2,216	280	1,800	8,336			$1,200	2,600

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued													
		Executive branch—Continued							Judicial branch					Elections
		Other general executive offices and accounts												
		City manager	City clerk	Engineer's department	Public works and service	Civil service	Public buildings and grounds	City planning	All other	General municipal courts	Special courts	Superior courts	Coroner	Marshall and sheriff	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued														
180	Pittsfield, Mass		$5,960	$4,916	$8,251			$147							$6,163
181	Lexington, Ky		5,197	5,220						$2,152		$1,180			1,218
182	Lima, Ohio	$8,404		6,149		$250				3,722					9,277
183	Madison, Wis		9,347	5,500			$914		$260	7,706					5,527
184	Newport News, Va	5,776	2,070	4,756					91	3,110	$1,859	11,663	$14		1,218
185	Montgomery, Ala		4,126	7,991						1,820					
186	Greensboro, N. C	9,353	1,800					36,716		9,859					818
187	East Chicago, Ind		2,000	4,706	8,286					8,406					4,989
188	New Rochelle, N. Y		10,070	3,812	13,513	4,141		4,442	250	15,053					14,383
189	Columbus, Ga	10,080		2,662	3,134			8,796	10	2,501		1,800		$6,180	190
190	Evanston, Ill		4,031		10,872	738	5,584	1,389							14,336
191	Pueblo, Colo		4,291	5,370		1,196				1,255					3,682
192	Fitchburg, Mass		7,830	5,107		304	4,887	117	2,036						3,530
193	San Jose, Calif	7,648	5,399	10,274		55		502		3,738					4,466
194	Waco, Tex	6,068	4,383	10,449						1,800					888
195	Muskegon, Mich	6,157	2,532	7,732				55	466	6,821					2,760
196	Brookline, Mass		10,046	10,880		400		3,417							4,548
197	Salem, Mass		6,276	6,477				1,225	3,675						4,874
198	Jamestown, N. Y		1,644		10,263	800			66	5,835					6,438
199	Butte, Mont			7,048						2,000					8,376
200	Williamsport, Pa		1,800	6,038		133		25	35						
201	Muncie, Ind		2,444	3,242	8,726			1,322	53	3,358					8,315
202	Hamilton, Ohio			7,832	1,052	901			1,699	8,047					15,544
203	Lorain, Ohio			3,600	4,338	769		244	2,432	12,875					5,883
204	Everett, Mass		6,106	5,027	5,895	200		598	2,704						6,897

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205	Chicopee, Mass		4,366	687				2,457	168						4,447
206	Springfield, Mo		2,207	3,857		585				3,333					1,883
207	Battle Creek, Mich		2,560	3,267						9,679					7,239
208	Durham, N. C	15,271		18,309	4,344						405				2,326
209	Columbia, S. C		3,619	6,264		600			10	6,656					670
210	Dubuque, Iowa	12,540	2,031	8,059		124			1,020	1,814					2,902
211	Stamford, Conn		8,439	3,784	8,111			3,251		15,407	1,468				20,527
212	Joliet, Ill		2,473	4,299					2,875	3,500					231
213	Aurora, Ill		3,109	6,343				26		6,333					4,136
214	Superior, Wis		4,261	3,860	2,127					2,938					2,880
215	Council Bluffs, Iowa		2,062	12,605					157	7,595					764
216	Rock Island, Ill		2,247	1,230						2,126					5,384
217	Taunton, Mass		6,214	6,322			2,293	214							6,578
218	Portsmouth, Ohio			14,629	5,352	314			50	6,481					6,440
219	Quincy, Ill		2,010	4,768	1,800				154	2,800					5,064
220	New Brunswick, N. J		3,347	3,347				2,211	360	2,281	7,551				1,916
221	Austin, Tex		3,031	2,700					92	4,291					
222	Ogden, Utah		3,620	6,166					30	7,327					5,534
223	Kokomo, Ind		1,424	3,100	4,525			2,977	25	2,023					6,315
224	Easton, Pa		3,299	8,211				29	35	157					60
225	Waterloo, Iowa		2,657	6,946					88	11,439					3,519
226	Wilmington, N. C								70	900					2,218
227	Danville, Ill		2,840	3,450											3,931
228	Hazleton, Pa		3,360	6,485											
229	Auburn, N. Y	5,243	3,452	3,812		1,063				5,385	969				7,962
230	Poughkeepsie, N. Y		4,003			379			250	3,891					6,578
231	Orange, N. J		5,325	2,000				240	170	1,900	7,760				3,252
232	Petersburg, Va	11,879		798					559	17,750					583
233	Amsterdam, N. Y		5,043	4,050	4,320	937		2,500		4,763	150				6,346
234	Waltham, Mass		5,224	11,712		293		3,868							2,367
235	Norristown, Pa		1,050	3,605					10						54
236	Lewiston, Me		3,322	500						5,391					6,592
237	Green Bay, Wis		4,170	9,476						4,305					4,650
238	Sheboygan, Wis		1,701	1,653	3,655					2,613					4,810
239	Moline, Ill		2,506	2,914						1,268	1,599				4,035
240	Oshkosh, Wis		4,531	7,347	188			3,000		2,495					2,500
241	Elgin, Ill		2,870	1,825						1,998					121
242	Watertown, N. Y	8,638	1,896	10,334	11,454	294				5,793					6,429
243	Muskogee, Okla	7,444	4,500	5,817						2,400					1,465
244	La Crosse, Wis		3,050	5,060	1,800				273	1,562					4,302
245	Newburgh, N. Y		3,592	132		750			6,838	1,651					1,269
246	Lynchburg, Va	12,453		4,806	4,806					5,867		9,159	780		2,974
247	Colorado Springs, Colo	4,694	5,188	6,921		425			172	1,640					5,708

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued		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	$18,090,218	$1,180,158	$306,503,390	$424,352	$157,194,635	$119,450,685	$5,071,614	$1,602,939	$5,123,178	$4,449,517	$1,403,042	$1,234,040	$1,885,219
	Group I	11,953,494	839,768	160,351,783	227,372	91,471,131	53,108,185	657,946	1,395,831	3,894,004	2,690,324	480,919	586,146	762,637
	Group II	2,277,673	111,580	36,580,923	32,714	17,423,615	14,968,233	558,016	104,876	996,282	510,494	179,337	182,793	208,012
	Group III	1,849,054	81,920	58,975,550	100,144	26,509,992	27,628,117	1,557,035	55,983	210,554	697,285	361,819	233,887	440,032
	Group IV	1,285,685	77,979	32,912,951	54,541	14,477,400	15,388,343	1,276,673	22,944	15,238	373,610	228,614	137,849	281,605
	Group V	724,312	68,911	17,682,183	9,581	7,312,497	8,357,807	1,021,944	23,305	7,100	177,804	152,353	93,365	192,933
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$6,384,529	$597,416	$57,016,718	----------	$33,307,609	$18,101,139	$202,143	$1,247,401	$1,009,819	$1,432,297	----------	$71,717	----------
2	Chicago, Ill.	1,041,023	1,991	23,555,175	----------	14,659,117	6,309,603	11,098	----------	946,709	220,113	$80,160	116,635	$250,337
3	Philadelphia, Pa.	745,785	51,924	15,764,179	$81,804	9,985,951	4,251,546	----------	85,620	572,395	96,971	----------	177,371	----------
4	Detroit, Mich.	419,568	39,020	11,125,678	44,821	6,432,211	3,852,930	170,487	----------	137,668	99,814	51,825	23,656	62,700
5	Cleveland, Ohio	544,212	----------	6,004,150	----------	3,190,056	2,458,028	----------	----------	144,220	48,999	29,650	11,599	40,125
6	St. Louis, Mo.	300,976	10,180	6,792,046	11,140	4,191,443	1,999,372	----------	28,280	153,215	122,434	21,311	24,520	36,075
7	Baltimore, Md.	310,184	----------	6,404,386	----------	3,430,552	2,742,029	----------	1,200	----------	98,404	36,300	14,442	17,186
8	Boston, Mass.	701,267	10,500	9,036,812	----------	4,660,212	3,614,888	----------	20,983	191,598	165,381	34,338	39,835	97,390
9	Los Angeles, Calif.	321,978	30,602	9,023,611	----------	4,402,384	3,187,027	1,977	----------	328,792	179,312	144,105	23,449	175,619
10	Pittsburgh, Pa.	608,128	44,563	4,827,382	89,607	2,254,280	1,896,368	----------	12,347	188,469	79,928	32,734	33,997	27,868
11	San Francisco, Calif.	351,319	7,200	5,779,938	----------	2,553,833	2,604,015	175,251	----------	110,755	41,106	18,717	22,769	40,375
12	Buffalo, N. Y.	224,525	46,372	5,021,708	----------	2,403,483	2,091,240	96,990	----------	110,364	105,565	31,779	26,156	14,962

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

13	Milwaukee, Wis	$221,436	$13,590	$3,684,205	$1,983	$1,744,199	$1,543,471	$45,970		$76,686	$77,662		$15,909	$27,580
14	Washington, D. C	128,141	19,968	4,767,829		2,444,476	1,738,401		$51,708	104,030	79,983	$28,085	21,703	17,680
15	Newark, N. J	377,132		5,075,009		2,641,389	2,064,526			108,858	76,808	20,741	37,788	44,876
16	Minneapolis, Minn	178,058		2,621,884		1,129,047	1,203,338		29,884	113,376	49,173	15,910	7,939	23,720
17	New Orleans, La	107,081		2,701,233		1,093,603	1,079,589			124,785	7,069	27,982	411	8,011
18	Cincinnati, Ohio	244,832		2,307,239		987,128	1,097,459		13,400	67,207	58,785	13,125	6,257	
19	Kansas City, Mo	279,018	7,056	2,275,241		1,222,198	857,967		896	100,351	18,646	15,242	15,710	12,019
20	Seattle, Wash	178,461	52,966	3,122,282		1,311,412	1,518,791	63,900		63,960	21,323	9,490	18,116	7,506
21	Indianapolis, Ind	98,464		2,910,477	13,173	1,106,341	1,193,081	397,648		37,643	37,341	4,200	8,999	66,620
22	Rochester, N. Y	229,862	4,200	2,663,455	17,558	1,081,758	1,147,067	50,498	4,259	127,292	24,723	13,989	20,172	
23	Jersey City, N. J	235,188	13,800	4,452,069		2,662,064	1,524,543		4,729	72,094	58,981	30,573	29,789	

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

24	Louisville, Ky	$38,890		$1,431,280	$12,430	$757,767	$591,538				$21,218	$7,110	$3,300	$6,319
25	Toledo, Ohio	6,287	$24,200	1,844,350		857,763	916,941				20,741	15,651	4,588	20,504
26	Portland, Oreg	28,737		2,007,849		814,084	997,937				35,581	21,435	5,403	32,344
27	Akron, Ohio	14,065	7,870	769,008		379,380	357,718				12,901	3,167		9,039
28	Denver, Colo	94,558	4,650	1,880,142	21,459	768,357	781,674	$86,552		$75,111	17,825	7,084	5,502	15,278
29	Columbus, Ohio	18,445		1,407,742		625,754	689,798				50,565		4,396	
30	Providence, R. I	52,781		2,277,984		1,153,030	922,154	76,779		30,496	24,406	18,286	6,364	
31	Oakland, Calif	87,270		1,765,272		701,882	798,037	141,706			25,766	14,513		25,185
32	St. Paul, Minn	84,154	6,900	1,818,024		699,324	920,693	65,702	$15,144		14,872	5,880		10,842
33	Atlanta, Ga	26,695		1,275,904		682,969	548,727		1,200		15,628	8,289	2,339	10,298
34	Omaha, Nebr	37,968		1,467,596		583,942	615,604	199,832			21,916	7,159	5,695	12,868
35	Birmingham, Ala	53,354	5,685	1,028,063		401,651	480,831	74,701			12,425	16,778	9,309	12,870
36	San Antonio, Tex	13,481		798,128		289,927	364,474	112,539			4,100	5,802	2,135	5,850
37	Worcester, Mass	64,415		1,703,146		891,120	747,647		2,158		14,445	5,519	21,072	11,209
38	Dallas, Tex	29,791		1,017,711		384,616	569,033		2,000		10,288	8,217	2,822	8,131
39	Richmond, Va	45,757		1,183,857	13,898	498,372	565,899		16,573		18,937	4,329	11,972	9,238
40	Syracuse, N. Y	62,927		1,299,180		576,550	694,316				13,175	5,085	2,918	
41	New Haven, Conn	38,555		1,500,606		763,231	664,300	299		32,524	14,326	4,951	10,226	5,041
42	Memphis, Tenn	1,080	9,912	1,147,078		513,996	574,184				17,449	9,928	4,440	9,284
43	Dayton, Ohio	22,688	8,149	755,975		349,769	365,389				14,856	6,748	2,492	8,528
44	Norfolk, Va	24,998		1,278,532	6,877	596,781	613,551		5,426		12,988	9,217	5,876	2,350
45	Houston, Tex	16,758		964,806		444,271	474,268				4,920	4,920	1,020	8,090
46	Bridgeport, Conn	15,255		1,359,363		599,231	606,587	102,878		25,041	11,374	2,597	3,599	50
47	Youngstown, Ohio	43,235		491,079		260,147	210,999				3,429	6,323	2,665	5,421
48	Hartford, Conn	62,590		1,312,570		570,340	638,652	9,550		35,829	32,003	8,488	6,895	8,487
49	Fort Worth, Tex	11,892		731,162		280,489	373,393				2,171	12,480	2,032	5,400
50	Grand Rapids, Mich	22,073		1,028,671	8,674	340,831	536,715	89,775			10,638	7,437	3,395	10,376
51	Springfield, Mass	71,919	2,202	1,414,504		596,937	762,775		1,559	1,200	13,618	6,618	10,527	12,424
52	Scranton, Pa	16,358		832,480	9,653	335,094	432,385	16,671			5,740	4,507	1,866	
53	Paterson, N. J	17,907		1,272,520		584,748	567,192	76,127			8,427	4,260	1,501	14,706

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued		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	$23,103		$874,946		$331,428	$426,942	$80,000		$1,800	$4,752	$6,415		$9,921
55	Nashville, Tenn	16,830		692,686		317,181	350,018				3,264	4,770	$2,575	2,511
56	Trenton, N. J	51,444		986,017		475,491	452,440				12,714	2,820	2,597	
57	Salt Lake City, Utah	33,969		449,100		237,101	190,218				5,420	3,962	3,792	5,447
58	Fall River, Mass	39,264		966,363		482,276	453,514					4,500	8,580	9,835
59	Camden, N. J	32,293		873,738		451,773	392,263				10,540	2,400	2,552	2,021
60	Flint, Mich	10,654		644,110		280,118	273,431	57,028			11,007	7,380	2,181	10,064
61	Wilmington, Del	53,007		651,547	$2,250	347,625	285,035				4,349	2,767		
62	New Bedford, Mass	47,855		1,130,066		575,760	507,052		$470		11,452	5,000	12,011	17,123
63	Cambridge, Mass	45,491		907,477		446,899	389,837		1,090		10,920		9,350	12,618
64	Erie, Pa	14,278		531,751		225,217	284,193				5,512	6,196	2,118	743
65	Tulsa, Okla	9,750		543,193		250,369	258,473	6,500			6,769	7,549		4,319
66	Albany, N. Y	47,154	$1,927	986,518		532,059	427,557				12,418	5,200	3,860	
67	Kansas City, Kans	24,504		565,699		205,412	291,207	14,917	2,150		4,615			
68	Yonkers, N. Y	32,570		1,126,798	24,903	674,862	390,175				19,299	7,027	2,144	
69	Reading, Pa	9,322		345,229		217,365	99,574			3,180	4,226	5,005	2,082	7,542
70	Duluth, Minn	11,865	5,865	675,329		270,145	298,305	83,160	4,000		7,722	2,507		2,410
71	Lowell, Mass	31,379		822,388		350,502	438,514		1,632		6,915	3,678	8,891	4,936
72	Spokane, Wash	28,051		557,675		197,786	309,435	18,750			4,362	3,730	2,714	5,229
73	Elizabeth, N. J	13,580	180	837,426		389,482	332,625	79,309			7,474	2,791	2,357	7,029
74	Canton, Ohio	6,870		367,063		157,178	192,690				4,285	5,592	2,088	4,900
75	San Diego, Calif	23,268	4,380	645,646		273,420	315,635				13,987	10,274		12,845
76	Oklahoma City, Okla	5,806		501,090		223,604	254,853				8,045	2,823	1,920	2,917
77	Tacoma, Wash	30,625		583,486		190,283	289,452	78,000			5,838	4,264	1,799	

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78	Lynn, Mass	21,533		782,165		313,367	420,570		2,581		4,627	2,485	7,911	26,985
79	Waterbury, Conn	40,745		854,224		364,823	463,254			5,373	5,547	3,090	3,759	6,618
80	Utica, N. Y	15,542		626,637		255,949	296,074	57,209			7,975	3,450	1,831	
81	El Paso, Tex	3,419		382,601		170,164	161,370	29,051			6,523	3,366	2,426	3,417

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

82	Somerville, Mass	$16,850		$538,537		$236,006	$268,337		$1,537			$2,100	$3,962	
83	Fort Wayne, Ind	10,389		533,347	$3,402	211,398	270,845	$36,821			$2,199	1,225	1,777	$2,699
84	Jacksonville, Fla	17,322	$300	669,081		303,094	285,109	29,070	2,400		10,343	10,343	2,824	18,893
85	Knoxville, Tenn	22,450		489,008	7,604	230,582	230,422				5,320	5,320	1,560	5,320
86	Evansville, Ind	9,743		450,861	3,300	166,519	249,746	20,000			8,774		2,022	
87	Lawrence, Mass	24,393		734,299		338,788	371,522		183		3,533	3,308	6,947	2,813
88	Savannah, Ga	11,981		499,480		249,295	220,618		320		3,080	3,046	9	11,209
89	Schenectady, N. Y	13,231	4,667	615,633	5,621	323,845	251,526				4,574	2,907	3,591	
90	Allentown, Pa	9,398		239,552		123,705	102,432	1,705			3,149	2,680	2,816	3,065
91	Wichita, Kans	13,376		408,367		187,500	161,311	35,270	2,000		5,414	5,414		5,414
92	Bayonne, N. J	13,070	1,833	904,997		451,825	401,693				4,800	3,205	8,170	7,630
93	Long Beach, Calif	57,068		685,000		319,995	285,038				28,686	7,528		19,810
94	Tampa, Fla	12,212		358,355		161,666	145,056	32,725			6,388	3,488	1,500	6,432
95	Harrisburg, Pa	1,601	13,992	280,129		166,194	79,515		900		8,443	5,560	2,628	
96	Manchester, N. H	11,055		521,822		253,818	265,368					24	2,191	
97	Peoria, Ill	20,263		418,705	901	170,035	169,130	59,733			1,680	3,505	1,599	1,680
98	South Bend, Ind	7,980		533,669	4,100	209,696	230,765	59,271			13,884	2,000	2,306	2,880
99	Hamtramck, Mich	19,950	3,224	364,515		182,637	147,029				2,826	2,576	2,692	2,593
100	St. Joseph, Mo	12,810		465,243		177,830	229,708	48,844			2,438	2,422		
101	Wilkes-Barre, Pa	22,436		381,750		174,023	185,819	7,200			4,655	2,750	1,814	2,092
102	Gary, Ind	17,332		444,952	3,175	220,414	180,165	29,236			3,689	3,410		
103	Rockford, Ill	4,945		376,305	409	150,704	203,870				7,101	7,103	907	5,643
104	Sioux City, Iowa	29,997		355,857		171,531	169,197				5,872	2,612	1,780	4,233
105	Portland, Me	17,618		524,259		245,620	231,661	8,404			4,918	1,500	3,403	
106	Little Rock, Ark	11,756		294,672		135,486	121,920	29,428			113	2,677		3,640
107	Charleston, S. C	5,240		452,541		230,773	161,381	46,231			3,332	2,012	1,575	5,231
108	Sacramento, Calif	38,665		674,718		236,874	394,351				6,676	5,748		13,179
109	Troy, N. Y	24,842	900	618,980	6,524	317,757	279,805				6,106	3,250	1,000	
110	Binghamton, N. Y	17,038		468,265	5,323	183,041	252,829				4,458		1,579	
111	Saginaw, Mich	12,422		348,618		160,711	176,722				2,039	2,709	1,268	4,624
112	Johnstown, Pa	8,457		311,453		121,962	163,538	17,400				1,897	1,928	
113	East St. Louis, Ill	11,766		301,740	1,440	125,286	129,605	23,350			2,100	2,220		8,519
114	Terre Haute, Ind	5,991		438,926	3,902	149,392	208,866	66,760			2,100	2,100	1,594	2,100
115	Pawtucket, R. I	9,704	21,500	343,001		170,148	136,914	19,280		$5,000	1,766	2,159	94	2,604
116	Highland Park, Mich	23,191	2,400	518,161		198,881	263,796	40,383			6,528	3,334	900	3,464

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued		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													
117	Lansing, Mich	$18,667		$330,382		$113,167	$174,340	$33,900			$2,396	$2,370	$1,599	$2,500
118	Passaic, N. J	13,855	$2,167	570,596		255,939	254,032	29,499			5,040	2,950	7,840	1,133
119	Springfield, Ohio	10,694		172,815		74,402	96,343					1,650		
120	Chester, Pa	7,415		184,231		108,560	35,825	27,255		$1,739	2,052	2,052	2,470	
121	Hoboken, N. J	63,602		928,201		474,784	438,393		$1,500		4,975	1,500	1,900	
122	Racine, Wis	7,330		257,985		107,283	116,218	24,615			2,114	2,000	2,276	2,000
123	Winston-Salem, N. C	3,662		242,377		136,743	98,941		748		649	2,732		2,564
124	New Britain, Conn	30,783		350,328		164,796	168,190			8,499	2,616	2,300	1,884	1,350
125	Chattanooga, Tenn	14,439		379,616		143,594	201,570	16,664	151		2,880	2,104	3,521	4,280
126	Altoona, Pa	16,008	3,187	204,215		76,767	115,991				2,430	2,000		2,120
127	Mobile, Ala	10,194		270,105		133,574	115,424		3,584		1,414	555	2,134	
128	Berkeley, Calif	6,190		373,544		103,733	182,849	67,991			10,066	1,672		2,794
129	Brockton, Mass	22,743		484,366		197,447	268,393		285		2,944	2,100	4,015	4,995
130	Springfield, Ill	13,924		313,010		138,783	158,451				5,262	2,790	551	2,687
131	Bethlehem, Pa	24,301		151,054		95,621	49,367				1,995	2,225	1,846	
132	Huntington, W. Va	10,316		323,037		113,322	125,931	47,714			3,655	2,707	1,800	
133	Cicero, Ill	6,977	480	229,073		111,794	104,095				2,100	1,800	2,000	2,100
134	Quincy, Mass	11,130		451,231		220,114	196,330	17,048	329		3,771	2,284	4,109	3,773
135	Lincoln, Nebr	17,344		224,924		71,260	140,072				2,950	2,950	2,955	300
136	Holyoke, Mass	29,357		551,961		221,046	305,572	13,120	852		2,409	2,106	4,100	2,400
137	East Orange, N. J	7,133		446,551		221,217	205,267		125		15,962	2,200		
138	Portsmouth, Va	5,617		199,265		86,525	90,259	9,020	112		2,809	2,473	2,570	1,928
139	Covington, Ky	38,602		257,615		109,385	143,178				3,282			
140	Macon, Ga	9,756		311,146		110,040	148,267	34,168	2,400		2,514	2,449		3,900
141	Roanoke, Va	14,123	40	299,937		130,551	132,156	23,997	1,002		3,901	1,800	1,380	

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142	Jackson, Mich	7,314	4,152	205,316		84,028	112,357				2,724	2,780		2,774
143	Shreveport, La	14,635		343,932		130,251	167,992	25,807			4,501	7,418		5,547
144	Fresno, Calif	6,178		571,735		145,029	390,262	11,543			6,940	3,293		4,100
145	Niagara Falls, N. Y	42,812	75	399,563		180,045	161,428	36,560			5,795	2,798	2,787	9,044
146	Lakewood, Ohio	7,921		228,063		98,937	115,495	2,522			7,080	4,029		
147	Lancaster, Pa	2,811		158,129		82,632	73,083				1,454		960	
148	Wheeling, W. Va	14,093		327,928		146,245	176,783				2,400		2,500	
149	Pasadena, Calif	10,814		415,491		154,035	222,442				9,714	9,750		9,860
150	Topeka, Kans	12,001		259,550		96,054	156,679					1,913	1,611	2,075
151	Wichita Falls, Tex	2,723		125,741		54,246	55,921				1,969	2,319	300	2,319
152	Augusta, Ga	6,969		315,088		154,425	142,350				1,800	2,620	1,342	517
153	Kalamazoo, Mich	11,461	1,608	302,757		103,971	157,366	32,425			2,285	2,339	1,617	2,258
154	Newton, Mass	20,695		477,029		249,798	209,225		432		3,880	1,217	3,089	2,309
155	Atlantic City, N. J	92,260		1,352,700		573,121	579,460		1,032		23,130	4,605	1,280	36,462
156	Decatur, Ill	1,386	2,547	155,720		59,053	86,080				2,340	2,340	1,620	1,860
157	Davenport, Iowa	12,791		306,564	$60	115,205	119,705	47,591			4,809	2,800	27	4,908
158	Charlotte, N. C	4,248	2,606	253,041		115,713	94,576	28,722	2,325		2,345	2,490	480	2,250
159	Malden, Mass	3,986		313,331		135,836	160,222		727		3,743	3,016	2,500	1,000
160	Oak Park, Ill	10,545		208,378		117,719	86,475				1,500			1,000
161	Kenosha, Wis	7,071		278,167		103,870	111,357	50,179			3,500	2,500	2,588	2,500
162	Hammond, Ind	3,660		271,717	1,380	113,795	122,601	28,500			1,178	990	1,202	2,071
163	Mount Vernon, N. Y	4,259	12,301	381,588	6,900	213,500	90,358	56,722			7,909	3,537	560	
164	Cedar Rapids, Iowa	4,348		189,060		72,414	105,063				5,444	1,959		2,160

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

165	Woonsocket, R. I	$10,818		$405,815		$178,642	$193,053	$23,605			$843	$2,814	$45	$5,799
166	New Castle, Pa	9,365		158,634		71,958	67,213	10,980				1,550	1,622	4,485
167	Beaumont, Tex	5,111		206,256		88,523	100,934				2,791	2,491	1,787	2,086
168	McKeesport, Pa	2,139	$7,990	201,298		93,933	101,759				297	2,100	870	
169	York, Pa	25,375		188,886		68,650	55,677	48,172				3,845	1,532	10,310
170	Haverhill, Mass	13,367		365,123		146,704	205,896	789	$374		2,747	2,360	2,129	2,246
171	Bay City, Mich	13,386		322,455		87,745	155,162	75,000			2,630	1,800		
172	Elmira, N. Y	24,945		239,422		101,777	115,210				6,500	2,880	1,998	
173	Charleston, W. Va	16,796		283,914		130,673	97,769	33,941			2,412		2,253	716
174	Medford, Mass	10,647	6,486	276,940		106,568	152,911		2,450			1,943	2,072	5,325
175	Galveston, Tex	18,831		268,336		101,939	151,266				3,651	1,223		4,095
176	Pontiac, Mich	7,962	1,500	211,409		93,579	88,118				2,577	2,500		3,000
177	Chelsea, Mass	35,952		425,687		169,003	216,150	2,492	89		1,578	1,568	4,493	3,136
178	Stockton, Calif	10,804	4,305	350,501		105,252	211,966	8,570			9,018	5,383		7,788
179	Perth Amboy, N. J	10,274		224,145		144,900	61,186				2,071	2,275	1,800	4,300

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	I.—GENERAL GOVERNMENT—continued		II.—PROTECTION TO PERSON AND PROPERTY										
		General government buildings		Total	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													
180	Pittsfield, Mass.	$6,644		$245,695		$125,487	$100,353		$89		$2,614	$1,941	$2,914	$1,854
181	Lexington, Ky.	1,820	$7,048	265,829		99,131	125,078	$36,569			2,000	1,500		
182	Lima, Ohio	1,732		120,306		48,925	62,148				2,239	1,596	1,580	3,338
183	Madison, Wis.	5,509		285,234	$832	99,042	114,357	55,159			2,700	2,700	2,496	2,700
184	Newport News, Va.	5,772	3,322	166,302		80,560	59,612	14,495	3,200				2,074	2,074
185	Montgomery, Ala.	10,957		220,222		109,728	99,385		925			3,423		5,111
186	Greensboro, N. C.	6,343		156,219		103,218	41,215		1,200		3,650	2,894		4,042
187	East Chicago, Ind.	5,634		264,948	2,221	117,291	88,572	48,721			6,463		1,568	
188	New Rochelle, N. Y.	10,873	2,910	599,027		276,888	218,267	88,670			7,987	2,321	908	
189	Columbus, Ga.	3,804		208,239		100,321	103,475				3,578			
190	Evanston, Ill.	4,985		344,113		185,418	135,260				6,899		1,701	3,089
191	Pueblo, Colo.	20,463		219,769		80,777	87,720	36,696			1,800	1,844		4,154
192	Fitchburg, Mass.	9,805		281,157		112,625	156,475		1,182			2,737	4,580	
193	San Jose, Calif.	7,325		229,553		74,590	126,050	13,023			2,550	2,551		3,657
194	Waco, Tex.	5,564		235,597		75,472	131,271	10,000	900		1,824	1,642		10,653
195	Muskegon, Mich.	10,553		192,729		63,121	97,057	26,200			2,336	2,000	847	1,168
196	Brookline, Mass.	40,281		505,146		241,974	231,341				8,759	4,334	3,189	1,599
197	Salem, Mass.	5,531		280,450		124,073	133,069				2,914	1,988	2,551	8,855
198	Jamestown, N. Y.	14,009	800	238,306		77,119	112,588	18,000			1,301	650	1,652	
199	Butte, Mont.	7,541		172,276		60,620	84,833	22,238						2,500
200	Williamsport, Pa.	5,568		149,167		57,063	76,606	8,906				1,440	1,646	1,440
201	Muncie, Ind.	1,622	2,500	164,197	1,500	57,955	79,500	22,965			1,016	600		434
202	Hamilton, Ohio	1,365		123,980		42,845	78,397				1,784	594		
203	Lorain, Ohio	14,648	50	186,878		80,150	95,414					2,654	1,138	5,249
204	Everett, Mass.	4,181		327,459		123,123	182,275		251		4,145	3,199	3,578	9,358

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205	Chicopee, Mass	10,284	762	250,544		101,950	133,389	7,500			3,230	972	3,212	10C
206	Springfield, Mo	1,081	2,000	170,747		65,756	70,256	26,577			1,820	1,870	640	1,698
207	Battle Creek, Mich	21,360		195,749		90,974	96,557				1,266	2,532	2,620	1,800
208	Durham, N. C	4,553		138,298		54,406	52,156	22,710	915		2,457	2,457	461	2,736
209	Columbia, S. C	4,894		211,289		102,783	90,784				2,400	2,400		3,851
210	Dubuque, Iowa	6,138		220,671		67,466	107,884	27,207			5,597	2,458		2,518
211	Stamford, Conn	2,816	14,013	316,161		143,003	147,117	5,719		$6,217	3,573	3,624	853	3,489
212	Joliet, Ill	1,404	7,000	172,369	278	76,657	78,753	10,446				2,576		1,860
213	Aurora, Ill	8,918		172,132	540	84,532	80,491				1,384	1,020	575	1,160
214	Superior, Wis	12,479		334,007		130,824	154,642	40,573				2,347	2,264	
215	Council Bluffs, Iowa	1,802		105,440		40,756	59,187				978	1,467		1,028
216	Rock Island, Ill	1,663		100,312		38,129	55,015				2,291	2,496		2,281
217	Taunton, Mass	6,966		246,543		102,604	125,633					1,567	2,155	10,066
218	Portsmouth, Ohio	2,175		100,714	1,737	41,554	53,874	107				2,444		
219	Quincy, Ill	4,661		166,785		70,399	90,799					1,727	832	1,500
220	New Brunswick, N. J	8,963	1,320	254,331		97,410	126,732	18,700			2,000	1,200		3,116
221	Austin, Tex	5,340		140,185		45,698	78,387			883		5,458	1,783	
222	Ogden, Utah	2,699		140,577		72,757	60,876				2,215	746	1,442	1,908
223	Kokomo, Ind	8,859		139,857		48,095	69,777	18,394					1,760	1,755
224	Easton, Pa	2,169		129,443		66,430	59,495				690	600	667	
225	Waterloo, Iowa	4,345		196,067		60,625	90,012	35,388			2,583	2,500		4,356
226	Wilmington, N. C	2,610		149,244		71,677	72,784		1,200			188		2,191
227	Danville, Ill	4,372		168,865		50,998	80,524	28,733				2,000		4,302
228	Hazleton, Pa	6,004	480	71,440		33,418	29,792	3,738			1,920		1,200	
229	Auburn, N. Y	9,595		209,645		68,568	120,971	13,129			1,693	1,400	700	
230	Poughkeepsie, N. Y	9,180		131,155		76,692	47,975				3,425	1,681	1,045	
231	Orange, N. J	11,577		217,191		112,283	95,229				5,907		1,711	
232	Petersburg, Va	17,105	1,500	144,811		71,458	67,215		480		4,283			
233	Amsterdam, N. Y	1,505	2,850	155,264	2,375	55,875	90,569				2,933	2,069	1,203	
234	Waltham, Mass	6,938		226,267		98,710	95,189	2,380	505		2,252	2,046	3,000	3,597
235	Norristown, Pa	9,378		79,696		51,501	21,459	1,008			2,602	1,826		
236	Lewiston, Me	14,176		144,111		66,182	63,561		9,545		175	300	500	381
237	Green Bay, Wis	6,107		185,260		57,201	81,488	36,777			2,180	2,315	1,765	2,249
238	Sheboygan, Wis	18,089		176,328		54,362	86,699	27,500			3,210	2,200	2,214	
239	Moline, Ill	3,191		110,947		48,052	56,261				2,911	2,120	48	1,555
240	Oshkosh, Wis	8,978		218,967		59,129	101,712	47,017			2,249	2,682	2,218	2,269
241	Elgin, Ill	6,528		116,454	98	45,997	57,767	6,104			1,208	1,800	200	2,000
242	Watertown, N. Y	7,627		168,454		57,802	80,331	25,030				2,704	2,587	
243	Muskogee, Okla	3,197	2,075	149,022		55,044	91,555				420	546		609
244	La Crosse, Wis	8,667		184,800		55,708	123,096					2,100	2,115	300
245	Newburgh, N. Y	5,340		122,465		65,962	53,685				858	855	500	425
246	Lynchburg, Va	5,758		186,774		79,209	87,386	12,016			1,620	1,620	72	
247	Colorado Springs, Colo	6,520		151,183		66,499	76,155				1,800	2,100		3,222

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued								III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property						Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other			Tuberculosis	Other communicable diseases in hospitals
	Grand total	$270,196	$1,686,435	$428,186	$94,040	$2,080,303	$600,692	$250,200	$493,090	$2,761,027	$37,111,639	$5,323,138	$717,255	$10,372,079	$5,889,635
	Group I	202,444	1,351,183	151,678	62,227	1,077,938	362,951	124,179	159,756	1,584,932	18,948,359	2,334,451	378,934	5,472,128	3,599,256
	Group II	15,781	190,974	37,996	8,186	256,799	117,740	44,818	45,756	698,501	5,596,128	655,226	112,373	2,506,583	526,642
	Group III	42,350	88,073	121,315	10,408	336,292	74,333	67,256	174,468	266,207	7,235,204	974,979	135,600	1,608,993	1,230,517
	Group IV	5,464	34,979	68,775	10,069	270,223	35,394	10,523	44,592	176,115	3,360,735	859,327	52,062	410,507	349,924
	Group V	4,157	21,226	48,422	3,150	139,051	10,274	3,424	68,518	35,272	1,971,213	499,155	38,286	373,868	183,296
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$35,739	$944,237	----	$8,656	----	$279,938	$40,332	----	$335,691	$5,117,815	$1,247,130	$114,028	$309,975	$1,527,151
2	Chicago, Ill	67,259	100,589	$39,590	23,962	$184,748	----	13,310	$53,345	478,600	3,572,272	359,481	43,281	1,932,181	443,878
3	Philadelphia, Pa	27,019	66,910	----	4,740	352,487	31,645	----	----	29,720	1,218,986	110,837	12,900	83,392	405,059
4	Detroit, Mich	12,990	34,471	12,298	977	----	----	3,843	19,612	165,375	1,859,659	121,274	55,790	502,493	528,333
5	Cleveland, Ohio	----	15,135	35,380	----	----	438	15,692	----	14,828	1,226,451	13,745	13,755	654,589	123,310
6	St. Louis, Mo	36,199	5,500	8,888	----	145,768	----	----	----	7,901	739,664	55,703	8,213	290,416	87,652
7	Baltimore, Md	----	28,093	----	----	----	16,000	----	15,000	5,180	574,045	50,183	14,387	37,381	187,234
8	Boston, Mass	----	51,082	7,864	5,401	----	----	30,632	53,419	63,789	1,213,872	62,460	71,019	437,432	14,549
9	Los Angeles, Calif	8,347	30,603	29,739	9,431	117,079	----	----	10,527	375,220	1,208,975	116,038	12,689	215,854	60,717
10	Pittsburgh, Pa	6,739	10,770	17,712	----	130,140	2,000	----	----	44,423	669,801	37,013	8,534	178,224	108,318
11	San Francisco, Calif	3,000	24,869	----	----	147,716	13,500	----	----	24,032	711,376	51,273	11,814	336,765	113,055
12	Buffalo, N. Y.	5,152	38,924	207	9,060	----	19,430	20,370	7,853	40,173	835,443	109,314	12,524	493,426	----

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

13	Milwaukee, Wis	$3,645	$34,218	$6,000	$3,645	$73,067		$7,240		$22,930	$710,124	$47,060	$18,130	$331,231	$92,065
14	Washington, D. C			7,105	896	108,530		9,164		156,068	353,391	33,075	18,750	104,606	76,007
15	Newark, N. J		51,075	6,747				22,201			881,944	193,967	7,000	242,491	160,070
16	Minneapolis, Minn		17,197				$4,000	6,200	$16,706	5,394	940,264	41,262	8,030	681,839	26,354
17	New Orleans, La		2,458	626			5,821			350,878	236,275	24,806	14,061	2,400	20,091
18	Cincinnati, Ohio		13,020	6,678	700		5,828		18,631	19,021	334,445	18,445	5,082	184,816	1,947
19	Kansas City, Mo	7,967	4,636	2,084			1,380			16,145	201,091	26,745	4,627	87,968	
20	Seattle, Wash	4,169		4,923			13,428	13	9,222	76,029	417,130	32,710	3,430	220,100	50,206
21	Indianapolis, Ind		1,800	3,833	480		4,000		1,197	34,121	344,770	37,589	2,700	151,603	1,800
22	Rochester, N. Y		6,712		2,465	75,202	74,295			17,465	515,809	68,876	6,902	295,877	48,383
23	Jersey City, N. J		59,858				8,988			450	660,885	130,691	23,661	203,652	49,719

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

24	Louisville, Ky		$13,052	$1,758					$15,305	$1,483	$277,692	$15,918	$1,396	$197,787	$32
25	Toledo, Ohio							$6,570	1,592		137,809	13,361			16,187
26	Portland, Oreg		1,302			$30,374	$20,536	8,960		39,893	101,339	19,993	1,560		16,670
27	Akron, Ohio						904	4,768	1,131		115,044	22,065		8,682	11,135
28	Denver, Colo	$7,084	2,792	1,500	$3,260				15,814	70,850	201,384	34,371	2,000	13,927	47,107
29	Columbus, Ohio				571	32,070		2,715		1,873	112,046	13,488	2,552		
30	Providence, R. I		1,691	5,083			500		33,669	5,526	321,581	19,771	14,682	2,712	202,673
31	Oakland, Calif			8,884	120	49,162				17	159,341	3,435	12,593	3,120	
32	St. Paul, Minn		7,811	2,066	124	54,071	2,400	3,924	4,317	10,854	147,062	9,645	8,147	19,617	12,833
33	Atlanta, Ga			1,053					5,000	401	210,535	17,154		107,901	27,605
34	Omaha, Nebr	5,593					8,452	3,600		2,935	102,671	22,614	1,800	3,475	19,256
35	Birmingham, Ala			16,046				3,452			96,918	15,593	8,940	9,007	4,500
36	San Antonio, Tex		1,800	8,280						3,221	73,934	16,030	1,800	4,455	
37	Worcester, Mass		7,781	600						1,595	260,857	19,803	3,256	93,487	78,480
38	Dallas, Tex			2,070		26,139				4,395	120,246	8,226	3,844	49,655	8,570
39	Richmond, Va			3,711	136	30,120	573	7,299	1,800	1,000	166,955	14,945	1,800	72,683	843
40	Syracuse, N. Y				377		6,500			259	202,249	67,737	2,000	8,892	46,334
41	New Haven, Conn	144	3,520	1,547	470					27	125,768	21,287	8,877	15,214	3,625
42	Memphis, Tenn	2,618	2,266	3,153	857					8,903	181,174	10,054	2,270	85,421	
43	Dayton, Ohio					3,787	1,375	3,031			46,672	17,007	1,000		2,486
44	Norfolk, Va			8,004	248		1,000		12,384	3,330	59,808	6,354	1,262	2,539	12,064
45	Houston, Tex	1,050	1,050	6,199				3,173	6,021	9,854	142,923	40,067	3,150	35,392	20,342
46	Bridgeport, Conn			3,707						4,299	174,915	34,559	6,563	20,760	39,935
47	Youngstown, Ohio						900	1,195			49,253	9,781			12,529
48	Hartford, Conn		642	1,417						267	189,006	13,324	3,365	5,951	69,072
49	Fort Worth, Tex			3,918				1,800	47,537	1,942	52,208	8,364		8,838	1,494
50	Grand Rapids, Mich			2,017	216				12,684	5,913	239,846	24,525		138,621	19,353
51	Springfield, Mass		8,018							828	158,233	10,230	6,185	58,564	31,369
52	Scranton, Pa	3,542		2,319	50	15,051				5,602	62,697	7,710			20,073
53	Paterson, N. J		11,514	3,710	320		15				153,875	39,764	2,600	33,858	26,095

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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	$2,023	$250	$2,490	$570					$8,355	$67,288	$16,983			$696
55	Nashville, Tenn	2,600	2,190	3,321			$4,256				59,502	15,999		$6,492	
56	Trenton, N. J			2,091		$36,310		$1,500		54	217,239	20,125	$2,840	82,978	44,952
57	Salt Lake City, Utah		3,105	55							78,671	23,497	1,380		
58	Fall River, Mass			1,875					$3,055	2,728	291,624	22,910	2,366	137,099	32,708
59	Camden, N. J					5,207	5,700		1,282		99,926	13,048		3,135	56,923
60	Flint, Mich		2,273						628		87,477	14,563	1,257		7,000
61	Wilmington, Del					3,100	2,900			3,521	21,679	2,701			
62	New Bedford, Mass			141						1,057	208,888	19,351	2,397	102,046	11,922
63	Cambridge, Mass		2,200			32,895				1,668	159,807	17,352	865	64,862	30,158
64	Erie, Pa	2,508	2,085		120	1,981			1,078		60,364	4,703			6,441
65	Tulsa, Okla	3,987		1,200	277		1,650	600		1,500	34,253	3,664			4,322
66	Albany, N. Y				554		4,870				163,112	28,333	7,293	75,020	4,444
67	Kansas City, Kans				20		2,701			44,677	59,288	22,395		15,217	5,313
68	Yonkers, N. Y	1,572	1,350	2,504	1,020		1,777			165	210,606	30,994	2,607	55,879	47,696
69	Reading, Pa					6,255					58,430	6,392			1,077
70	Duluth, Minn		2,056	3,263			600			1,161	76,272	7,134		2,805	16,551
71	Lowell, Mass		1,850	5				1,824		3,641	151,366	12,354	2,474	13,142	73,451
72	Spokane, Wash	2,319			353		5,294	7,013	690		66,589	13,073			19,040
73	Elizabeth, N. J		5,528	2,825			20		7,986		73,295	11,942	170		15,667
74	Canton, Ohio						330				49,234	8,922			2,557
75	San Diego, Calif	2,523		3,975		9,770				3,217	85,442	17,554	900		20,964
76	Oklahoma City, Okla	2,584	1,947	1,532	385			480			34,419	10,858		335	7,346
77	Tacoma, Wash	2,203		1,792				3,189	2,293	4,373	39,835	8,213	150		9,957

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78	Lynn, Mass			1,983						1,656	110,864	12,591	835	38,130	43,838
79	Waterbury, Conn			1,760							75,045	11,158	2,058	2,028	9,886
80	Utica, N. Y			1,320	360		1,080		202	1,187	69,011	10,007	4,816	9,267	2,846
81	El Paso, Tex			2,141				2,163		1,980	81,637	10,988	1,550		4,100

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

82	Somerville, Mass					$25,454				$1,141	$62,723	$10,070	$972	$12,673	$25,582
83	Fort Wayne, Ind						$1,560	$1,421			19,023	5,390			1,327
84	Jacksonville, Fla			$3,600	$240		2,665			500	68,160	17,147			
85	Knoxville, Tenn			600			1,080	1,200			64,496	9,465	1,200	11,000	519
86	Evansville, Ind								$500		27,004	8,267			4,160
87	Lawrence, Mass		$2,434	2,040						2,731	80,662	14,739	4,690	16,406	92
88	Savannah, Ga			3,012					8,000	891	50,066	26,949		1,800	1,529
89	Schenectady, N. Y				604	19,965	3,000				105,352	29,700		4,458	4,801
90	Allentown, Pa										33,703	8,736			
91	Wichita, Kans									6,044	31,221	13,507			1,212
92	Bayonne, N. J		14,600			11,924			196	954	79,273	15,453	2,600		
93	Long Beach, Calif			3,415					200	20,328	53,613	14,753	1,775		
94	Tampa, Fla			900	200						28,846	17,320			
95	Harrisburg, Pa		3,991		250	12,648					28,153	7,119			4,913
96	Manchester, N. H	$62			50					309	85,709	10,718	1,013	1,400	41,055
97	Peoria, Ill	1,366	1,470			7,606					95,896	4,937	1,080	58,250	13,799
98	South Bend, Ind					8,767					42,657	11,166	41		2,845
99	Hamtramck, Mich			1,810		22,352					36,641	6,361	750	1,649	
100	St. Joseph, Mo	1,899		300	200	1,602					30,350	6,054			12,027
101	Wilkes-Barre, Pa				342	2,855				200	34,204	4,985		1,800	7,748
102	Gary, Ind			2,250	2,613						39,639	16,708			
103	Rockford, Ill				365					203	55,899	13,251		22,623	
104	Sioux City, Iowa			416	216						22,437	3,892			
105	Portland, Me					26,721				2,032	29,780	13,204	693		5,871
106	Little Rock, Ark			360	42				1,006		37,521	16,538	426		
107	Charleston, S. C			806						1,200	33,012	13,805		1,500	
108	Sacramento, Calif			3,224		10,069	825	1,651		2,121	57,487	6,523	1,650	2,750	
109	Troy, N. Y				538		4,000				39,050	7,706	2,150	6,599	300
110	Binghamton, N. Y				568	14,667	5,300				36,002	19,071	1,155	308	
111	Saginaw, Mich	267			278						49,107	8,887		17,826	2,116
112	Johnstown, Pa					4,728					34,26	4,416	1,284		5,640
113	East St. Louis, Ill		6,660	2,560							9,287	2,963			2,806
114	Terre Haute, Ind				360			1,752			16,888	2,493			
115	Pawtucket, R. I			1,402		3,634					17,464	3,651	734		
116	Highland Park, Mich			625	250						53,452	17,559	1,200	1,900	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued									III.—CONSERVATION OF HEALTH				
		Inspection service—Continued		Other protection to person and property							Total	Health department administration	Vital statistics	Prevention and treatment of communicable diseases	
		Boilers	All other	Pounds	Examining engineers and plumbers	Police and fire alarm	Humane societies	Employment agencies	Rate investigations	All other				Tuberculosis	Other communicable diseases in hospitals
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued														
117	Lansing, Mich		$58		$52						$32,589	$7,931		$1,200	$4,206
118	Passaic, N. J					$9,033	$5			$5,125	49,723	8,334	$2,750	1,238	10,226
119	Springfield, Ohio						420				19,423	12,413			
120	Chester, Pa					4,278					13,888	7,113			
121	Hoboken, N. J			$3,374						1,775	47,000	12,062	3,036		
122	Racine, Wis					437	300	$742			39,856	11,763			13,803
123	Winston-Salem, N. C										43,198	15,877	625	729	
124	New Britain, Conn			582						111	52,853	11,206	603	17,871	4,841
125	Chattanooga, Tenn						4,852				39,805	9,886		17,500	
126	Altoona, Pa					4,907					16,931	4,452			
127	Mobile, Ala	$134		2,834		5,674	2,026		$2,272	480	28,957	1,511	1,714	3,300	866
128	Berkeley, Calif			3,433					1,006		36,824	7,209	1,776		
129	Brockton, Mass	20	351	1,301						2,515	92,976	16,255	1,065	49,153	2,540
130	Springfield, Ill		1,200		200	3,086					21,500	12,720	846		3,336
131	Bethlehem, Pa										13,887	6,099			
132	Huntington, W. Va								27,908		16,774	9,388			
133	Cicero, Ill					5,184					27,309	8,067	191	900	1,800
134	Quincy, Mass									3,473	66,150	8,734	671	36,558	5,157
135	Lincoln, Nebr			3,442	150		845				51,025	10,485			840
136	Holyoke, Mass									356	122,304	8,838	4,085	38,065	37,635
137	East Orange, N. J			1,500	120		160				40,289	13,993	1,980		
138	Portsmouth, Va			3,269						300	37,226	22,146		1,680	
139	Covington, Ky	250					1,520				12,352	6,700			1,204
140	Macon, Ga			330		6,628				450	65,214	20,563	1,200	26,980	125
141	Roanoke, Va			2,573					1,077	1,500	23,213	13,272			2,848

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142	Jackson, Mich			300	353						55,916	6,055		16,424	11,344
143	Shreveport, La			1,786			630				42,216	11,926	1,107	5,125	2,357
144	Fresno, Calif		2,400	3,816						4,352	32,869	14,417			
145	Niagara Falls, N. Y				1,106						65,939	13,809	1,182	2,416	16,011
146	Lakewood, Ohio										22,814	4,196		5,925	
147	Lancaster, Pa										10,140	2,308			
148	Wheeling, W. Va										23,828	9,730			1,800
149	Pasadena, Calif						4,406			5,284	37,622	8,591			54
150	Topeka, Kans			1,218							31,880	14,587			1,900
151	Wichita Falls, Tex			3,367					1,700	3,600	10,552	7,014			
152	Augusta, Ga					8,672		2,357		1,005	15,497	9,001			2,790
153	Kalamazoo, Mich				69				427		26,346	8,833		188	16
154	Newton, Mass		973					200		5,906	44,033	7,702	352	6,548	11,541
155	Atlantic City, N. J			4,569	150	33,041	1,200			94,650	96,078	15,499	2,805	500	46,998
156	Decatur, Ill			2,257	170						12,374	4,857	777		
157	Davenport, Iowa				33	11,126	300				19,153	2,969			
158	Charlotte, N. C							1,200		2,940	48,173	13,446		426	
159	Malden, Mass	205				5,165			300	617	48,923	5,161	418	13,239	18,461
160	Oak Park, Ill	842	842								27,584	12,298			
161	Kenosha, Wis									1,673	41,484	12,632			8,855
162	Hammond, Ind										6,073	2,227			
163	Mount Vernon, N. Y	419		1,133	550						32,850	9,562	1,466	1,600	
164	Cedar Rapids, Iowa			371			300			1,349	8,088	1,987			28

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

165	Woonsocket, R. I			$939						$75	$8,895	$2,853			
166	New Castle, Pa				$826						11,030	4,236			$51
167	Beaumont, Tex			7,644							22,705	9,762	$1,200		443
168	McKeesport, Pa								$2,339		19,888	13,622			1,228
169	York, Pa						$700				13,139	3,100			
170	Haverhill, Mass			654						1,224	68,507	7,425	763	$17,156	20,376
171	Bay City, Mich		$70		48						10,644	4,955			
172	Elmira, N. Y						84		10,973		26,333	6,410	1,855	596	2,093
173	Charleston, W. Va						1,500		14,350	300	37,434	16,893		2,450	
174	Medford, Mass		1,565	92		$3,489				525	17,321	3,601	1,920	2,572	1,003
175	Galveston, Tex		1,223	1,642						3,297	23,145	9,513	1,500		
176	Pontiac, Mich					19,429			2,206		37,858	8,670	750	1,200	
177	Chelsea, Mass					26,625				553	35,116	6,544	303	13,523	4,461
178	Stockton, Calif			1,924			600				1,200	1,200			
179	Perth Amboy, N. J		4,798	1,631		1,184					29,871	8,057		200	1,192

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued									III.—CONSERVATION OF HEALTH				
		Inpection 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														
180	Pittsfield, Mass		$1,041	$423		$7,381				$1,598	$43,734	$2,688	$1,157	$14,013	$9,993
181	Lexington, Ky						$900		$651		34,908	9,207		7,400	125
182	Lima, Ohio						480				11,511	5,147			
183	Madison, Wis					3,140	600	$401		1,107	45,429	12,512			14,112
184	Newport News, Va					1,517			2,770		16,412	6,640			1,650
185	Montgomery, Ala			150			1,500				23,169	820	901	225	655
186	Greensboro, N. C										36,296	22,749			
187	East Chicago, Ind			8					104		20,126	8,367			
188	New Rochelle, N. Y			3,000	$255					731	34,312	5,056	1,239		
189	Columbus, Ga			805						60	25,138	4,633	900		
190	Evanston, Ill	$3,089			262	8,395					34,163	9,264			
191	Pueblo, Colo	457		1,645		4,676					35,453	13,103	2,140		4,998
192	Fitchburg, Mass		400	1,825						1,333	52,845	7,302	901	27,968	
193	San Jose, Calif			1,810		4,553				769	30,165	9,620	427		
194	Waco, Tex			284		1,421				2,130	19,997	8,679			600
195	Muskegon, Mich										33,581	3,091		6,169	7,814
196	Brookline, Mass		2,300			7,473			150	4,027	90,420	8,136	326	26,080	22,743
197	Salem, Mass			900		5,649				451	87,585	4,827	759	54,461	22,407
198	Jamestown, N. Y				206				26,790		25,158	3,129	781	1,100	4,503
199	Butte, Mont			2,085							6,353	1,544	1,500		
200	Williamsport, Pa				60				2,006		17,637	4,611			5,327
201	Muncie, Ind									227	7,271	800			1,420
202	Hamilton, Ohio						360				16,172	6,630			
203	Lorain, Ohio						600			1,673	20,011	5,345			2,282
204	Everett, Mass		505			486				539	26,637	3,732	440	6,722	3,881

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205	Chicopee, Mass									141	36,122	4,749	1,992	17,954	181
206	Springfield, Mo			2,117	13						8,001	3,946			47
207	Battle Creek, Mich										29,754	4,146	50		16,575
208	Durham, N. C										14,258	7,907	536	840	
209	Columbia, S. C					7,721	450			900	24,930	9,108		3,000	
210	Dubuque, Iowa					7,241	300				11,710	1,448			
211	Stamford, Conn		450	2,114						2	21,734	8,312	1,882	1,248	
212	Joliet, Ill					1,799					9,343	4,614	350		
213	Aurora, Ill	611	1,392		180	247					12,871	6,637			1,161
214	Superior, Wis			1,977		1,380					21,170	3,863	1,410		5,351
215	Council Bluffs, Iowa			824		1,200					5,666	898			
216	Rock Island, Ill									100	23,895	833		15,430	3,171
217	Taunton, Mass			1,973						2,545	49,718	1,908	494	37,756	
218	Portsmouth, Ohio									998	6,886	3,602	30		
219	Quincy, Ill			564		964					16,777	10,286	960		94
220	New Brunswick, N. J		3,173	395						1,605	18,922	2,845	1,500		594
221	Austin, Tex			5,276			900			1,800	9,075		406	659	
222	Ogden, Utah		86	547							10,821	6,824			
223	Kokomo, Ind									76	5,116	1,975			
224	Easton, Pa		1,561								6,941	1,323			29
225	Waterloo, Iowa					185				418	6,815	650			
226	Wilmington, N. C		750	34				300		120	23,322	11,195		3,000	
227	Danville, Ill			2,008						300	4,329	1,782			
228	Hazleton, Pa				61	1,311					7,988	2,276			86
229	Auburn, N. Y				385		1,300		1,499		32,514	6,327	1,262	17,732	
230	Poughkeepsie, N. Y			13	324						110,264	9,530	894	83,330	
231	Orange, N. J			2,061							26,750	4,083	2,280		
232	Petersburg, Va									1,375	24,817	11,492	1,000	1,369	
233	Amsterdam, N. Y				240						31,916	5,374	1,330	2,328	303
234	Waltham, Mass		87			16,025				2,476	22,275	4,704	546	3,271	4,927
235	Norristown, Pa		1,300								5,501	2,592			
236	Lewiston, Me			567					2,900		11,745	6,308	438	354	
237	Green Bay, Wis							1,206	79		9,672	6,299			1,673
238	Sheboygan, Wis							143			8,361	4,325			
239	Moline, Ill										5,533	450			
240	Oshkosh, Wis							794		897	13,537	10,646			791
241	Elgin, Ill				110	1,170					8,545	4,173			
242	Watertown, N. Y										29,712	7,495			8,213
243	Muskogee, Okla		525	323							11,137	1,241			3,747
244	La Crosse, Wis							580	901		10,705	4,382	300		1,380
245	Newburgh, N. Y				180						10,414	4,470	264		
246	Lynchburg, Va					3,151			800	900	30,883	22,744		2,675	273
247	Colorado Springs, Colo			168		1,239					23,199	6,920	600	1,087	1,343

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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	$3,908,498	$5,125,224	$2,694,151	$1,204,755	$1,876,904	$116,004,412	$19,855,414	$51,521,426	$39,832,778	$823,827	$3,970,967	$133,214,039	$2,352,428
	Group I	2,408,165	1,566,501	1,867,074	423,123	898,727	67,275,690	11,048,314	36,881,530	17,308,386	257,525	1,779,935	65,561,719	1,148,373
	Group II	369,154	771,193	242,492	177,471	234,994	12,813,162	2,080,220	3,718,758	6,274,953	80,933	658,298	17,079,129	301,427
	Group III	672,904	1,454,448	349,222	338,048	470,493	18,514,514	3,262,598	5,766,230	8,238,609	282,589	964,488	25,755,591	310,805
	Group IV	296,875	885,469	158,239	168,999	179,333	11,738,480	2,199,057	3,411,343	5,557,061	176,190	394,829	14,989,002	363,935
	Group V	161,400	447,613	77,124	97,114	93,357	5,662,566	1,265,225	1,743,565	2,453,769	26,590	173,417	9,828,598	227,888
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$619,317	$4,000	$951,771	----------	$344,443	$25,547,487	$2,789,654	$23,330,699	----------	----------	$427,134	$22,623,173	$393,659
2	Chicago, Ill.	282,603	170,280	110,780	$90,560	139,228	12,616,970	5,282,440	2,380,735	$4,714,735	$10,920	228,140	8,589,526	113,930
3	Philadelphia, Pa.	154,497	298,227	111,274	14,000	28,800	7,174,641	361,159	3,113,894	3,553,463	11,400	134,725	5,127,174	205,633
4	Detroit, Mich.	224,810	187,706	143,933	38,148	57,172	3,627,903	255,053	2,172,816	1,018,745	41,738	139,551	4,120,436	66,851
5	Cleveland, Ohio	9,460	183,481	120,582	37,342	70,187	2,596,039	131,278	1,254,046	975,990	8,452	226,273	3,535,028	----------
6	St. Louis, Mo.	172,893	89,652	----------	28,349	6,786	1,565,287	275,795	787,761	387,974	8,564	105,193	2,618,161	62,107
7	Baltimore, Md.	98,436	28,179	85,039	35,639	37,567	2,257,851	567,183	698,936	874,887	23,859	92,986	3,120,198	16,899
8	Boston, Mass.	243,981	164,083	121,316	52,091	46,941	3,805,060	805,491	844,766	1,984,836	48,566	121,401	3,132,983	----------
9	Los Angeles, Calif.	450,272	179,534	65,848	42,197	65,826	1,601,873	142,610	622,858	738,178	25,167	73,060	5,204,584	168,084
10	Pittsburgh, Pa.	69,037	78,923	113,159	38,097	38,496	2,674,088	87,338	682,575	1,697,141	67,258	139,776	3,579,043	93,750
11	San Francisco, Calif.	53,092	83,055	22,037	16,411	23,874	745,658	245,956	480,492	3,000	2,700	13,510	1,086,847	27,460
12	Buffalo, N. Y.	29,767	99,381	21,335	30,289	39,407	2,062,833	104,357	511,952	1,359,437	8,901	78,186	2,824,566	----------

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

13	Milwaukee, Wis	$79,938	$77,940	$8,887	$18,322	$36,551	$1,753,567	$166,463	$564,706	$862,257	$8,759	$151,382	$1,716,909	$35,807
14	Washington, D. C	11,678	61,953	19	12,863	34,440	1,830,744	361,474	497,157	917,572	23,448	31,093	2,746,224	115,373
15	Newark, N. J	52,349	131,695	40,511	19,952	33,909	2,175,726	508,899	471,319	1,030,056	6,803	158,649	1,304,112	3,572
16	Minneapolis, Minn	14,591	150,430		6,998	10,760	742,915	55,408	289,433	322,207	6,470	69,397	1,616,471	47,110
17	New Orleans, La	80,577	24,527	7,500	31,928	30,385	1,088,607	514,067	176,633	373,805		24,102	1,085,265	
18	Cincinnati, Ohio		60,623	29,272		34,260	618,365	43,341	332,520	202,620	6,940	32,944	2,297,617	
19	Kansas City, Mo		28,477		34,089	19,185	535,083	38,451	277,549	195,825	617	22,641	1,617,782	11,334
20	Seattle, Wash	32,963	38,509	16,760	11,861	10,591	918,710	108,232	177,414	575,234	15,360	42,470	1,498,202	73,277
21	Indianapolis, Ind	27,423	72,587	19,465	15,142	16,461	578,709	113,974	154,017	275,239	5,355	30,124	957,912	8,674
22	Rochester, N. Y	14,487	37,510	29,327	8,194	6,253	1,577,893	113,299	293,793	1,140,762	7,181	22,858	1,201,874	6,280
23	Jersey City, N. J	55,148	86,942	90,751	18,122	2,199	992,843	56,612	484,217	379,376		72,638	1,036,761	

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

24	Louisville, Ky	$8,345	$17,408	$8,000	$6,297	$22,509	$446,489	$52,789	$73,393	$290,930	$3,930	$25,447	$518,057	$7,500
25	Toledo, Ohio	44,518	34,546		9,416	19,781	478,674	56,595	247,241	131,381	6,957	36,500	726,074	
26	Portland, Oreg	12,885	21,490		17,894	10,847	440,629	64,060	263,691	40,024	39,134	33,720	714,642	
27	Akron, Ohio	22,769	37,059	3,462	4,472	5,400	329,821	62,613	133,057	128,691		5,460	724,746	
28	Denver, Colo	12,188	53,013		9,135	29,643	412,869	49,956	276,656	27,756	3,997	54,504	1,047,258	18,111
29	Columbus, Ohio	21,025	15,428	20,657	10,500	28,396	672,248	84,910	188,883	365,461	8,640	24,354	584,188	
30	Providence, R. I	32,168	23,149	10,688	11,988	3,750	618,494	301,634	171,281	102,917	15,958	26,704	1,041,187	7,031
31	Oakland, Calif	39,238	33,927	1,723	12,763	52,542	310,313	42,930	201,599	44,746		21,038	526,827	61,749
32	St. Paul, Minn	22,426	58,034		9,514	6,846	320,575	78,048	131,824	77,396	5,945	27,362	715,986	
33	Atlanta, Ga	9,163	24,472	6,000	8,200	10,040	458,888	49,524	184,888	207,217	1,639	15,620	579,530	
34	Omaha, Nebr	8,151	40,786		3,680	2,909	222,054	26,316	69,997	90,304	4,509	30,928	431,578	
35	Birmingham, Ala	28,140	6,498		12,120	12,120	256,897	45,081	46,534	128,267		37,015	348,283	
36	San Antonio, Tex	7,470	10,293	3,000	9,500	21,386	366,425	23,185	78,422	224,409	3,020	37,389	542,707	7,081
37	Worcester, Mass	3,968	38,035	13,262	6,167	4,399	404,558	113,482	97,895	173,273	10,567	9,341	875,729	18,751
38	Dallas, Tex	12,605		7,690	14,828	14,828	417,727	64,814	112,758	222,274	3,148	14,733	557,319	1,973
39	Richmond, Va	19,549	27,929	6,942	9,595	12,669	367,987	31,876	95,250	207,958	400	32,503	425,181	
40	Syracuse, N. Y	9,732	43,095	9,356	9,440	5,663	684,414		312,290	358,924	13,200		631,303	
41	New Haven, Conn	22,814	39,626	1,940	8,469	3,916	294,631	30,413	137,909	99,893	6,638	19,778	438,342	5,861
42	Memphis, Tenn	28,369	26,248	11,214	10,080	7,518	437,854	98,216	87,315	226,509		25,814	524,716	
43	Dayton, Ohio	1,200	6,340		4,421	14,218	297,315	36,091	47,784	194,822	5,405	13,213	437,150	8,323
44	Norfolk, Va	3,251	22,302		4,893	7,143	386,934	84,815	142,058	140,998	1,641	17,422	179,659	
45	Houston, Tex	3,744	15,008		10,540	14,680	413,824	188,705	42,250	167,947		14,922	586,398	
46	Bridgeport, Conn	8,092	41,785	13,721	1,500	8,000	391,176	55,929	100,725	222,922		11,600	384,645	8,800
47	Youngstown, Ohio	2,840	17,731			6,372	107,682	23,038	16,049	56,378		12,217	404,666	
48	Hartford, Conn	12,660	39,866	27,637	6,381	10,750	522,201	29,304	169,295	279,812	21,622	22,168	458,131	
49	Fort Worth, Tex	6,510	19,897		3,495	3,610	264,975	97,010	58,705	99,910		9,350	172,771	
50	Grand Rapids, Mich	1,470	35,749	9,214	5,457	5,457	243,873	75,280	87,704	78,525		2,364	262,200	
51	Springfield, Mass	3,481	39,552	522	7,094	1,236	586,650	61,345	154,492	339,567	15,947	15,299	689,854	
52	Scranton, Pa	2,880	24,368		5,866	1,800	300,110	39,218	58,209	191,061	11,622		401,698	3,607
53	Paterson, N. J	1,694	34,753	7,731	1,200	6,180	435,065	170,433	60,643	185,880	1,000	17,109	431,672	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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	$2,588	$40,421		$2,520	$4,080	$324,594	$133,497	$84,767	$83,679	$10,909	$11,742	$422,765	$19,599
55	Nashville, Tenn	14,841	5,880	$6,309	1,875	8,106	166,437	5,181	64,259	88,027		8,970	490,638	6,600
56	Trenton, N. J		32,457	28,978	2,100	2,809	302,276	47,508	98,252	127,267	16,320	12,929	365,955	
57	Salt Lake City, Utah	7,580	28,894	1,678	2,864	12,778	135,200	19,102	40,045	50,787	3,267	21,999	422,010	8,306
58	Fall River, Mass	8,534	43,544	37,203	4,900	2,360	204,381	19,892	47,832	128,163	4,494	4,000	526,857	
59	Camden, N. J	2,482	21,496	92		2,750	217,156	43,538	80,518	85,775		7,325	340,444	25,116
60	Flint, Mich	20,568	28,897	4,532	5,330	5,330	257,546	47,658	53,025	151,645		5,218	254,914	
61	Wilmington, Del	7,038	8,592		1,620	1,728	276,351	16,357	76,735	174,619		8,640	263,250	3,000
62	New Bedford, Mass	9,577	44,634	7,581	10,880	500	400,457	76,149	95,274	213,719	6,819	8,496	634,030	24,357
63	Cambridge, Mass	4,639	24,766	6,899	3,647	6,619	529,611	93,247	132,669	293,138		10,557	520,627	3,481
64	Erie, Pa	14,270	26,757	4,457	1,868	1,868	125,013	22,694	39,568	62,751			236,034	5,779
65	Tulsa, Okla		21,829		4,438		136,795	33,810	31,875	54,724		16,386	146,312	
66	Albany, N. Y	17,084	24,623	200	4,615	1,500	459,520	87,099	223,652	43,409	3,794	101,566	356,960	
67	Kansas City, Kans	1,705	9,283		1,575	3,800	111,451	12,246	36,565	54,349	1,771	6,520	194,910	4,448
68	Yonkers, N. Y	16,298	28,493	18,129	5,390	5,120	506,780	26,310	97,474	345,335		37,661	329,914	
69	Reading, Pa	8,611	19,911	13,814	2,500	6,125	224,719	64,182	66,481	79,711	6,652	7,693	262,871	
70	Duluth, Minn	13,695	21,360	1,652	9,748	3,327	103,442	33,568	38,720	14,199	1,015	15,940	282,654	2,230
71	Lowell, Mass	7,387	26,478	7,480	6,796	1,804	271,169	33,937	48,105	176,806	11,821	500	504,632	12,372
72	Spokane, Wash	12,584	15,656		3,750	2,486	199,891	25,951	77,795	84,657	2,144	9,344	286,856	
73	Elizabeth, N. J	4,608	20,930	13,045	6,933		239,856	39,244	120,081	74,661		5,870	314,095	
74	Canton, Ohio	9,971		17,051		10,733	120,137	46,208		70,288		3,641	273,020	
75	San Diego, Calif	4,422	24,972	6,964	2,981	6,685	234,710	34,447	39,779	151,220	7,104	2,160	284,321	4,689
76	Oklahoma City, Okla	3,021	8,839		1,890	2,130	122,767	17,971	34,415	60,603		9,778	252,360	2,710
77	Tacoma, Wash	2,456	12,405	508	2,777	3,369	94,143	35,396	46,616		10,117	2,014	252,245	7,982

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78	Lynn, Mass		9,724		3,788	1,958	271,074	27,239	32,956	203,092	504	7,283	354,563	9,486
79	Waterbury, Conn	12,271	32,998		2,158	2,488	152,704	38,608	60,066	42,615	4,687	6,728	513,981	17,963
80	Utica, N. Y	13,350	10,375	9,500	1,200	7,650	270,810	13,755	97,727	146,766	4,000	8,562	221,412	3,900
81	El Paso, Tex	39,979	11,847	391	5,000	7,782	164,172	30,194	52,182	70,452	2,252	9,092	84,464	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000													
82	Somerville, Mass		$4,329		$6,562	$2,535	$290,985	$74,447	$25,053	$191,068		$417	$210,484	$6,880
83	Fort Wayne, Ind	$7,946			3,200	1,160	125,980	21,113	49,130	45,177	$1,500	9,060	147,721	4,140
84	Jacksonville, Fla	24,046	7,449	$4,788	7,365	7,365	312,656	88,896	161,832	30,793	2,238	28,897	393,098	
85	Knoxville, Tenn	13,680	16,579	5,053	6,950	6,050	139,108	18,768	39,416	74,024		6,900	339,750	
86	Evansville, Ind	2,744	6,283	2,100	1,650	1,800	83,901	11,099	37,269	32,622		2,911	119,934	
87	Lawrence, Mass	7,237	8,370	21,133	3,532	4,463	303,632	34,379	30,998	225,628	7,829	4,798	381,438	4,293
88	Savannah, Ga	7,420		900	1,249	10,219	250,232	36,476	85,924	101,181		32,651	115,762	
89	Schenectady, N. Y	6,075	43,870	10,548	4,400	1,500	534,081	72,564	130,015	323,477	3,626	4,399	265,868	3,974
90	Allentown, Pa	412	19,482	2,697		2,376	134,624	21,596	66,793	32,739	6,663	6,833	206,389	
91	Wichita, Kans		9,648		4,585	2,269	111,354	14,939	43,037	45,841		7,537	128,500	7,252
92	Bayonne, N. J	3,624	27,670	27,926		2,000	264,865	13,525	67,309	180,826		3,205	142,025	8,253
93	Long Beach, Calif	7,500	18,285	3,600	3,500	4,200	358,514	87,651	57,486	177,417	16,097	19,863	417,687	60,777
94	Tampa, Fla	5,116	2,470		2,140	1,800	208,797	22,274	49,842	133,566		3,115	183,443	
95	Harrisburg, Pa	2,083	9,138	1,000	606	3,294	227,924	20,490	84,593	111,350	7,887	3,604	229,102	
96	Manchester, N. H	1,400	18,159	7,164	2,000	2,800	220,914	41,972	25,777	143,551	6,014	3,600	295,219	16,536
97	Peoria, Ill	3,549	12,425		928	928	137,572	15,478	41,786	77,581		2,727	192,782	
98	South Bend, Ind	6,862	18,839		1,482	1,482	86,267	10,085	47,540	28,642			143,663	4,206
99	Hamtramck, Mich	3,254	22,707			1,920	255,264	35,979	63,688	153,677		1,920	50,618	
100	St. Joseph, Mo		8,765	500	1,496	1,508	52,839	13,476	29,752	2,219	2,716	4,676	147,212	10,913
101	Wilkes-Barre, Pa		16,471			3,200	137,903	44,794	65,153	22,452		5,504	247,749	3,476
102	Gary, Ind	2,209	20,637	85			90,697	14,180	61,873	14,644			129,802	9,186
103	Rockford, Ill	3,020	13,165		1,920	1,920	86,788	36,344	15,149	26,026	3,621	5,648	229,447	10,053
104	Sioux City, Iowa	1,800	10,737		3,004	3,004	147,345	56,463	32,350	56,796		7,736	116,597	5,350
105	Portland, Me	2,492		1,897	1,574	4,049	163,876	81,753	53,508	22,656		5,959	478,372	39,456
106	Little Rock, Ark	10,304	4,937		2,664	2,652	42,449	6,140	14,795	21,514			147,173	
107	Charleston, S. C	4,322	7,412	1,173	1,200	3,600	120,047	27,714	46,679	40,334		5,320	96,351	
108	Sacramento, Calif	7,544	15,439	900	6,700	15,981	282,128	52,328	51,084	166,798	750	11,168	164,754	9,060
109	Troy, N. Y	6,500	12,070	1,075	1,700	950	231,122	16,107	118,378	78,932		17,705	186,280	
110	Binghamton, N. Y	3,470	6,620		2,689	2,689	164,610	22,703	47,870	88,933	139	4,965	238,909	2,500
111	Saginaw, Mich		16,133	4,145			66,291	16,594	41,184	5,923		2,590	144,769	1,167
112	Johnstown, Pa	2,113	18,011	1,320	738	738	113,895	18,217	36,847	51,508	2,771	4,552	274,134	5,400
113	East St. Louis, Ill	100	3,349			69	50,224	22,069	14,628	11,907		1,620	140,453	4,200
114	Terre Haute, Ind	8,655	5,440	300			46,251	7,911	17,605	20,735			159,822	2,970
115	Pawtucket, R. I	5,954	5,525		700	900	109,180	41,506	39,200	20,000	5,340	3,134	234,561	4,007
116	Highland Park, Mich	5,345	19,709	1,900	3,695	2,144	146,806	3,298	93,562	34,865	7,396	7,685	359,151	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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													
117	Lansing, Mich	$4,075	$12,441		$1,368	$1,368	$162,396	$18,298	$29,402	$103,271	$4,766	$6,659	$165,488	
118	Passaic, N. J	3,092	17,817	$3,966		2,300	278,565	74,244	66,943	137,378			193,802	
119	Springfield, Ohio		4,778		1,549	683	11,540	2,000		8,940		600	160,440	
120	Chester, Pa	48	4,100	1,500	1,127		64,482	9,573	11,228	37,735		5,946	99,310	
121	Hoboken, N. J		24,207	6,195	1,500		247,540	26,419	107,541	96,580		17,000	90,053	
122	Racine, Wis		11,290		1,500	1,500	55,644	6,746	11,583	34,695	797	1,823	133,574	
123	Winston-Salem, N. C	624	16,510	356	2,826	5,651	99,141	18,860	21,321	54,377		4,583	90,259	$8,589
124	New Britain, Conn	1,017	12,365	250	1,200	3,500	103,154	51,948	24,034	18,393	6,454	2,325	193,106	
125	Chattanooga, Tenn	3,456	4,060		2,449	2,454	57,990	8,907	11,312	35,946		1,825	124,677	
126	Altoona, Pa	60	11,295	144	560	420	43,159	8,976	16,991	12,777		4,415	149,438	2,400
127	Mobile, Ala	11,228	2,097		4,094	4,147	72,261	9,228	30,262	28,836		3,935	106,946	2,200
128	Berkeley, Calif	8,855	14,326		4,034	624	125,579	5,411	30,685	81,340		8,143	177,529	3,462
129	Brockton, Mass	8,759	10,024	490	1,694	2,996	197,080	89,600	10,505	91,163	5,812		251,176	9,274
130	Springfield, Ill	1,598			1,500	1,500	67,287	5,688	20,973	37,828	640	2,158	79,842	
131	Bethlehem, Pa	256	3,212	2,820	1,500		40,473	10,658	19,824	6,525	346	3,120	127,042	
132	Huntington, W. Va	253	7,115		18		89,453	17,617	5,401	66,435			87,564	360
133	Cicero, Ill	1,200	13,603		948	600	133,078	23,419	47,511	60,348		1,800	125,136	
134	Quincy, Mass	2,803	9,825		1,855	547	174,939	37,038	25,781	109,141		2,979	328,328	
135	Lincoln, Nebr	6,018	29,357		3,120	1,205	65,084	26,487	33,522		2,564	2,511	51,068	
136	Holyoke, Mass		6,869	20,731	3,731	2,350	202,328	19,947	36,100	123,446	17,341	5,494	231,430	2,850
137	East Orange, N. J	4,395	13,032	4,650	2,239		197,063	42,330	57,217	91,076		6,440	188,592	10,060
138	Portsmouth, Va	2,700	6,260		2,640	1,800	80,472	30,458	29,168	20,846			110,899	13,418
139	Covington, Ky		2,018	600	915	915	125,300	12,923	34,748	74,789		2,840	213,034	
140	Macon, Ga	5,725	4,321		2,700	3,600	81,142	2,341	18,581	57,454	766	2,000	106,040	
141	Roanoke, Va	926	3,300		1,767	1,100	97,241	11,342	26,468	57,955		1,476	131,068	

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142	Jackson, Mich	10,382	8,503		1,604	1,604	52,292	32,935	13,211		2,910	3,236	95,498	
143	Shreveport, La	7,724	7,792		2,700	3,485	136,097	15,294	37,767	75,979		7,057	138,057	2,700
144	Fresno, Calif	1,400	7,452		7,200	2,400	60,242	24,275	30,530	3,037		2,400	134,214	4,561
145	Niagara Falls, N. Y	2,601	17,238	8,918	2,132	1,632	205,033	7,834	55,190	138,449		3,560	185,731	
146	Lakewood, Ohio	832	9,164		2,697		116,196	6,938	14,763	91,905		2,590	140,283	
147	Lancaster, Pa	2,216	3,481		2,135		68,183	18,833	19,971	24,309	5,070		160,796	
148	Wheeling, W. Va		6,834		2,264	3,200	84,577	7,322	21,654	55,601			123,744	
149	Pasadena, Calif	8,336	15,073		2,784	2,784	208,313	92,828	42,531	67,263		5,691	314,777	23,438
150	Topeka, Kans	300	7,991		2,000	5,102	97,067		77,145	12,780	300	6,842	100,182	2,400
151	Wichita Falls, Tex	118			2,280	1,140	33,530	12,315	14,750	4,605		1,860	64,046	
152	Augusta, Ga	450	616			2,640	69,069	7,948	21,080	33,441		6,600	151,825	
153	Kalamazoo, Mich	465	12,072		2,386	2,386	47,905	19,265	22,122	2,849	1,730	1,939	106,816	2,200
154	Newton, Mass	2,517	14,124		999	250	215,937	70,345	37,177	108,415			436,094	12,685
155	Atlantic City, N. J	2,200	23,876	2,000		2,200	434,473		143,137	231,434	48,102	11,800	334,059	12,158
156	Decatur, Ill		5,060		1,680		22,211	8,242	11,689	600		1,680	66,778	2,242
157	Davenport, Iowa	1,468	10,061		1,535	3,120	83,123	14,921	24,161	42,111		1,930	116,971	3,973
158	Charlotte, N. C	15,340	10,021		5,100	3,840	109,247	7,379	36,601	57,971	96	7,200	125,571	
159	Malden, Mass	2,436	6,827	1,664	542	175	171,881	63,434	17,820	86,718	3,909		155,438	11,521
160	Oak Park, Ill	3,007	12,279				112,321	2,823	29,999	76,275		3,224	126,191	1,700
161	Kenosha, Wis		17,297		1,350	1,350	73,232	8,208	15,998	45,720		3,306	125,811	3,500
162	Hammond, Ind	1,279	1,944	623			94,947	45,137	20,743	29,067			93,984	2,000
163	Mount Vernon, N. Y		15,894	3,128		1,200	171,300	31,013	32,333	104,754		3,200	445,596	
164	Cedar Rapids, Iowa		3,525		2,548		99,792	13,982	56,765	27,102		1,943	71,680	2,195

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

165	Woonsocket, R. I	$1,545	$3,231		$1,266		$86,101	$30,481	$14,988	$40,032		$600	$285,918	$3,607
166	New Castle, Pa		6,743				53,726	4,795	11,214	29,877	$3,370	4,470	78,550	1,800
167	Beaumont, Tex		5,300		3,600	$2,400	48,030	34,369		13,661			127,444	
168	McKeesport, Pa		4,168			870	104,193	8,051	44,733	51,409			146,156	3,720
169	York, Pa	626	5,687	$1,500	2,226		87,825	16,138	19,555	52,132			90,724	
170	Haverhill, Mass	6,196	10,916	3,571	1,279	825	97,477	7,210	28,930	61,337			209,913	5,659
171	Bay City, Mich		3,889		900	900	37,978	9,503	24,643			3,832	137,441	2,100
172	Elmira, N. Y		11,839		1,740	1,800	66,210	5,495	11,179	42,637	2,866	4,033	160,692	3,853
173	Charleston, W. Va	25	10,786	1,626	2,039	3,615	96,438	10,756	43,270	37,014	892	4,506	52,832	850
174	Medford, Mass		7,375		500	350	137,940	35,524	29,953	72,074		389	139,085	4,990
175	Galveston, Tex	6,348	2,524		1,760	1,500	75,709	7,954	6,942	59,973	840		143,362	1,920
176	Pontiac, Mich	4,500	16,738		1,800	4,200	67,666	15,563	20,056	25,989	1,250	4,808	90,513	
177	Chelsea, Mass	1,691	6,251		1,334	1,009	109,814	30,204	26,921	52,474		215	179,678	4,185
178	Stockton, Calif						115,135	41,527	73,608				116,136	
179	Perth Amboy, N. J	730	5,300	9,903	2,400	2,089	111,554	24,298	39,860	45,743		1,653	101,989	2,400

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	III.—CONSERVATION OF HEALTH—continued					IV.—SANITATION, OR PROMOTION OF CLEANLINESS						V.—HIGHWAYS	
		All other prevention and treatment of communicable diseases	Conservation of child life		Food regulation and inspection		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	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													
180	Pittsfield, Mass	$1,462	$6,901	$1,860	$3,130	$2,530	$65,204	$36,555	$12,991	$15,658			$163,792	$2,960
181	Lexington, Ky	6,529	4,362	2,000	2,643	2,642	75,694	9,335	30,270	32,317		$3,772	136,803	
182	Lima, Ohio	1,652	3,285			1,427	30,286	687	25,967			3,632	101,319	4,597
183	Madison, Wis	450	13,627	1,500	1,614	1,614	163,226	78,984	25,930	36,936		21,376	126,804	10,029
184	Newport News, Va	5,568	2,554				49,370	13,308	9,695	21,313		5,054	57,608	
185	Montgomery, Ala	3,800	6,632		3,015	7,121	77,335	5,364	19,257	46,178		6,536	90,259	
186	Greensboro, N. C	44	9,183		2,700	1,620	52,586	4,034	14,276	34,276			68,387	2,700
187	East Chicago, Ind	906	7,902	2,951			120,818	38,558	39,447	40,996		1,817	61,951	5,252
188	New Rochelle, N. Y	3,689	14,644	9,684			244,514	43,398	69,779	129,290		2,047	521,644	5,406
189	Columbus, Ga	14,072	122		2,699	2,712	78,711	4,488	18,332	51,758	$546	3,587	64,616	
190	Evanston, Ill	2,474	11,057	8,721	1,357	1,290	128,568	14,885	85,269	21,034		7,380	151,907	9,397
191	Pueblo, Colo	5,469	3,296	4,607	920	920	22,377	9,674	8,561	1,504		2,638	131,548	4,918
192	Fitchburg, Mass	3,987	9,982		488	2,217	72,620	26,445	20,159	24,612	1,404		239,187	10,443
193	San Jose, Calif	2,220	8,421		2,406	7,071	56,727	9,619	41,914	5,194			77,456	
194	Waco, Tex	3,198	2,000		1,920	3,600	41,416	1,172	12,941	20,071		7,232	175,988	
195	Muskegon, Mich	1,530	10,109	1,851	3,017		73,490	24,852	22,246	24,517		1,875	48,724	
196	Brookline, Mass	15,054	12,000	492	2,766	2,823	236,937	31,694	51,918	148,913		4,412	335,903	14,933
197	Salem, Mass		2,331		1,400	1,400	156,109	74,197	24,586	54,790	1,336	1,200	189,299	7,357
198	Jamestown, N. Y	4,394	9,372		1,879		56,543	13,048	15,147	26,632	1,507	209	138,544	
199	Butte, Mont	953		436	1,920		126,915	56,285	23,960	44,870		1,800	83,986	2,400
200	Williamsport, Pa		6,152	47	1,500		16,830	3,536	12,270	987		37	121,155	1,367
201	Muncie, Ind	204	4,847				30,823	2,610	13,916	14,297			64,438	2,528
202	Hamilton, Ohio	3,276	5,054			1,212	26,315	5,942	5,010	15,363			65,571	
203	Lorain, Ohio	292	6,409			5,683	28,825	5,694	9,019	9,280		4,832	107,182	
204	Everett, Mass	1,647	8,310		1,705	200	110,279	57,863	14,500	37,697		219	109,149	

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205	Chicopee, Mass	1,407	6,923		1,807	1,109	69,853	7,388	14,800	47,665			190,874	6,632
206	Springfield, Mo	349	1,519		1,500	640	31,549	7,854	14,564	6,391	412	2,328	67,138	2,100
207	Battle Creek, Mich		6,903		2,080		20,249	3,588	15,864		797		78,790	2,200
208	Durham, N. C	3,975			500	500	66,705	13,682	24,978	26,305		1,740	73,927	2,178
209	Columbia, S. C	1,965	1,500	3,000	825	5,532	66,798	6,889	13,704	41,705		4,500	114,539	
210	Dubuque, Iowa	2,231	5,931		1,200	900	64,141	10,688	33,453	16,820	1,680	1,500	104,431	1,800
211	Stamford, Conn	2,657	5,476	469	1,115	575	138,745	38,804	18,031	81,335		575	199,300	
212	Joliet, Ill		4,379				22,252	136	16,403	5,713			108,885	2,400
213	Aurora, Ill	810	3,169		74	1,020	45,266	13,574	13,652	16,341		1,699	86,749	
214	Superior, Wis	3,908	4,578		850	1,210	44,485	7,655	16,180	18,983		1,667	82,187	2,646
215	Council Bluffs, Iowa		3,868		900		49,625	19,038	21,132	5,906		3,549	82,579	7,108
216	Rock Island, Ill		3,480			981	36,204	3,066	19,739	13,399			38,534	
217	Taunton, Mass	2,234	4,718		1,604	1,004	50,750	19,128	19,657	9,265	2,700		138,740	4,145
218	Portsmouth, Ohio	1,033	2,221				24,858	4,564	940	16,794	1,311	1,249	68,200	
219	Quincy, Ill	2,181	2,596		660		32,096	7,265	6,000	18,831			84,982	50
220	New Brunswick, N. J		8,063	2,820	1,500	1,600	112,441	6,219	21,024	82,198		3,000	103,373	4,500
221	Austin, Tex	3,585	1,365		1,920	1,140	66,617	22,184	16,039	26,468	300	1,626	105,975	
222	Ogden, Utah	230			1,577	2,190	34,075	1,162	15,156	13,841	2,416	1,500	87,275	3,955
223	Kokomo, Ind	2,466	675				27,528	6,291	13,707	5,035		2,495	47,927	
224	Easton, Pa	300	3,039		2,250		86,378	4,349	16,562	62,429		3,038	100,939	2,114
225	Waterloo, Iowa	93	5,072		1,000		27,090	3,795	7,737	13,343		2,215	58,738	2,376
226	Wilmington, N. C	6,041	1,237	500	337	1,012	84,928	6,881	63,896	4,761	330	9,060	86,073	
227	Danville, Ill		2,547				44,857	10,891	6,932	25,734	900	400	53,476	2,000
228	Hazleton, Pa		5,146	480			31,083	8,615	11,928	10,540			118,704	
229	Auburn, N. Y	1,852	3,434		1,192	715	71,313	10,365	36,608	23,405		935	126,577	3,499
230	Poughkeepsie, N. Y	69	7,791	6,528	1,061	1,061	83,566	599	28,942	53,184		841	111,115	5,966
231	Orange, N. J	2,026	11,890	4,829	1,642		94,351	12,519	5,024	73,358		3,450	91,592	2,640
232	Petersburg, Va	6,456	2,450		2,050		49,126	2,014	37,799	5,713		3,600	55,328	
233	Amsterdam, N. Y	2,371	13,945	3,954	2,311		79,772	12,664	20,636	44,872		1,600	128,589	1,396
234	Waltham, Mass	499	5,257		1,971	1,100	99,262	35,638	18,295	45,329			161,214	5,419
235	Norristown, Pa		2,909				22,425	8,857	1,144	10,500	16	1,908	69,454	130
236	Lewiston, Me	4,232			413		27,316	5,914	4,619	16,783			127,005	7,632
237	Green Bay, Wis	200	1,500				27,086	2,480	12,002	10,032	227	2,345	115,508	6,399
238	Sheboygan, Wis		4,036				44,514	9,131	16,745	17,661		977	123,149	3,048
239	Moline, Ill	1,272	2,811			1,000	40,893	3,999	21,180	14,389		1,325	54,347	
240	Oshkosh, Wis		2,100				35,494	11,314	18,587	4,086		1,507	158,666	6,402
241	Elgin, Ill		3,972		300	100	29,840	13,172	6,066	10,502		100	56,279	929
242	Watertown, N. Y		8,943	1,221	2,304	1,536	38,952	10,783	18,609	9,560			158,440	
243	Muskogee, Okla		4,349		1,800		16,695	2,072	2,069	12,554			74,580	618
244	La Crosse, Wis	140	4,503				30,145	6,409	6,035	14,675	490	2,536	96,239	1,920
245	Newburgh, N. Y	363	2,743	2,574			67,688	4,119	14,948	45,780	1,000	1,841	147,959	3,674
246	Lynchburg, Va		5,191				67,797	17,485	21,563	28,749			104,052	6,193
247	Colorado Springs, Colo	1,924	6,085		2,448	2,792	19,444	7,890	7,404			4,150	92,517	6,448

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	Supervising department	Charities			
											Outdoor poor relief	Poor in institutions	Care of children	Other charities
	Grand total	$64,284,490	$11,912,332	$3,235,541	$8,667,210	$36,537,263	$972,911	$5,251,864	$89,406,120	$1,288,663	$10,895,893	$10,272,388	$8,685,976	$3,223,947
	Group I	31,345,293	7,006,343	461,546	6,400,835	16,428,915	578,342	2,192,072	55,109,753	702,361	5,037,420	6,437,856	6,019,036	2,850,747
	Group II	8,274,089	1,674,346	906,109	671,096	4,339,898	59,406	852,758	14,680,930	114,355	922,201	1,195,055	1,386,335	104,241
	Group III	12,600,527	1,678,420	1,102,553	761,745	7,686,261	295,479	1,319,801	10,522,139	235,236	2,429,422	1,530,893	749,772	184,753
	Group IV	7,223,038	930,538	348,564	464,888	4,986,073	20,566	651,400	5,660,865	140,627	1,411,859	588,826	404,398	59,588
	Group V	4,841,543	622,685	416,769	368,646	3,096,116	19,118	235,833	3,432,433	96,084	1,094,991	519,758	126,435	24,618
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$10,105,740	$2,843,789		$5,625,176	$3,654,809			$18,835,392	$304,897	$523,918	$1,489,085	$3,856,807	$2,661,586
2	Chicago, Ill.	3,888,776	1,604,842		142,138	2,400,595	$451	$438,794	5,776,688		687,310	832,547	318,770	4,000
3	Philadelphia, Pa.	2,024,208	55,123	$15,000	141,287	2,380,047	143,146	162,730	6,182,902	40,751	179,710	707,196	96,772	
4	Detroit, Mich.	2,577,390	286,744		38,652	922,097	1,185	227,517	3,688,008	41,712	930,476	298,699	115,942	
5	Cleveland, Ohio	1,620,905	366,960			845,312	132,137	569,714	2,002,674	17,596	55	210,064	72,867	54,008
6	St. Louis, Mo.	949,019	157,352	380,936		1,068,747			2,650,414	21,187	221,396	131,856	122,477	22,755
7	Baltimore, Md.	1,568,544	147,314			1,206,831	180,610		1,600,654	20,065	116,006	508,937	64,750	30,619
8	Boston, Mass.	1,458,133	578,130	59,227	677	992,383		44,433	4,350,571	168,424	1,052,535	452,485	147,070	27,927
9	Los Angeles, Calif.	3,431,263	100,891			919,130		585,216	3,209,021	20,273	891,070	363,796	281,609	
10	Pittsburgh, Pa.	2,111,575	588,506			699,910		85,302	2,089,893	29,896	44,055	904,185	4,454	
11	San Francisco, Calif.	417,258	73,420	6,383		562,326			2,143,860	7,650	28,644	387,434	579,473	15,025
12	Buffalo, N. Y.	1,192,482	203,272		452,905	776,728	120,813	78,366	2,579,676	29,910	362,245	151,572	358,045	34,827
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
13	Milwaukee, Wis.	$383,191	$600,735	$162,261	$24,598	$391,034	$56,142	$63,141	$1,825,186	$285	$242,060	$242,953	$174,128	
14	Washington, D. C.	1,732,469	48,366			475,680		374,336	2,907,943	33,169	13,287	97,822	335,289	$23,846
15	Newark, N. J.	537,284	96,010	3,671	241,313	359,417	667	62,178	2,354,849		133,440	138,119	170,516	12,674
16	Minneapolis, Minn.	523,191	82,010	416,551	77,705	422,519	2,230	45,155	971,905	13,443	50,377	23,949	147,830	29,146
17	New Orleans, La.	673,255	101,875	1,200		308,935			313,298	2,473	16,558	45,721	37,694	2,324

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18	Cincinnati, Ohio	1,481,015	104,380	63,823		522,055		126,344	1,143,339	1,432	119,480	141,723	15,610	1,934
19	Kansas City, Mo	641,983	71,532	205,807		571,517		115,609	1,392,710	15,773	29,881	166,949	52,909	6,169
20	Seattle, Wash	776,650	362,256			250,000		36,019	486,343		31,573	43,267	2,163	1,105
21	Indianapolis, Ind	595,580	53,912	16,496		264,714		18,536	747,915	32	10,864	51,783	113,263	782
22	Rochester, N. Y	368,190	86,660	36,300	188,266	508,267	367	7,544	794,540	18,719	232,448	102,215	168,597	
23	Jersey City, N. J	561,281	66,610		139,214	265,760		3,896	1,742,902	29,029	42,233	140,554	168,336	26,261

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

24	Louisville, Ky	$225,272	$8,227	$35,885		$227,470	$1,240	$12,463	$524,007		$5,486	$44,458	$23,234	
25	Toledo, Ohio	348,193	116,153	4,579		257,149			134,782		39,733			
26	Portland, Oreg	132,389	15,280		$2,087	262,780	225,087	77,019	47,322		11,642		850	
27	Akron, Ohio	542,542	22,393		2,847	155,821		1,143	111,670		60,782			
28	Denver, Colo	485,181	40,246	116,585	33,122	263,654		90,359	709,460	$11,200	81,457	51,571	74,000	$83,066
29	Columbus, Ohio	518,850	12,552					52,786	63,829	10,311	29,622		4,443	4,252
30	Providence, R. I	543,938	84,084	37,670	26,867	261,958	941	78,698	280,021		64,869	84,152	2,000	
31	Oakland, Calif	211,906	35,254			169,549		48,369	21,302		3,820			13,818
32	St. Paul, Minn	148,533	78,444	131,466	14,180	322,004		21,359	291,650	9,447	40,102	40,467		
33	Atlanta, Ga	298,650	18,278			201,310		61,292	524,203		49,532	18,000	17,500	10,700
34	Omaha, Nebr	204,419	1,139			195,000		31,020	10,724	10,724				
35	Birmingham, Ala	181,779	46,130	21,073		60,348		38,953	10,900	2,306				
36	San Antonio, Tex	392,403	11,981	9,110		79,468		42,664	58,122		13,863	4,260		
37	Worcester, Mass	371,798	13,122	106,824	40,539	264,767		59,928	895,517	20,064	214,419	80,252		
38	Dallas, Tex	383,215	17,972			132,063		22,096	236,546		1,909	17,423		
39	Richmond, Va	258,737	16,968	9,980		112,322	27,174		240,310		34,994	74,214	21,089	750
40	Syracuse, N. Y	378,225	2,931			190,876		59,271	436,012	23,886	66,931	99,221	153,631	
41	New Haven, Conn	148,960	83,498	26,234	23,727	146,994		3,068	208,106	9,747	29,523	68,633	6,476	10,955
42	Memphis, Tenn	277,453	48	14,789		185,893		46,533	417,468		5,420		19,313	
43	Dayton, Ohio	214,595	3,719	72,363		131,049		7,101	194,308		39,155		482	5,145
44	Norfolk, Va	60,175	30,641			88,843			141,530	10,844	31,084	43,702	14,200	14,050
45	Houston, Tex	410,959	69,597	4,063		101,779			155,145		17,751		10,638	
46	Bridgeport, Conn	146,896	74,532	11,531	7,000	130,927	235	4,724	329,012	31,744	103,283	103,606	14,840	
47	Youngstown, Ohio	179,554	52	9,656		103,007		112,397	45,748		9,481			
48	Hartford, Conn	189,779	34,741	76,412	40,345	116,079		775	228,162	9,987	26,718	133,976	1,657	2,283
49	Fort Worth, Tex	74,250	1,962			93,339		3,220	40,206		16,700			
50	Grand Rapids, Mich	84,456	28,563		32,623	103,045	596	12,917	92,525		52,604			1,919
51	Springfield, Mass	229,476	61,525	43,300	102,678	204,805	34	48,036	179,723	10,886	80,759	69,236	1,611	7,715
52	Scranton, Pa	187,298	15,791		8,855	92,945		93,202						
53	Paterson, N. J	284,283	18,256	17,648	13,974	97,511			131,745		23,145	38,600		

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	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	$87,565	$71,249		$8,161	$201,044		$35,147	$92,728		$7,271			
55	Nashville, Tenn	173,573	169,292	$17,643		75,067		48,463	176,442		12,478			
56	Trenton, N. J	173,964	3,151	17,503	26,720	144,617			98,224	$6,000	45,812	$42,262	$4,150	
57	Salt Lake City, Utah	297,722	9,955	15,087	4,956	80,652		5,332	38,230		2,996			
58	Fall River, Mass	287,480	14,754	65,738	23,112	127,503		8,270	427,371		204,051	76,181		
59	Camden, N. J	169,720	1,708		18,753	125,147			87,304	3,653	23,964	61	2,075	$1,514
60	Flint, Mich	182,816	12,409			59,689			248,751	2,400	73,243			
61	Wilmington, Del	111,745	2,831		6,498	96,703	$28,932	13,541	6,931		6,931			
62	New Bedford, Mass	358,761	80,782		18,419	122,254		29,457	316,631	16,448	176,136	83,840	5,694	
63	Cambridge, Mass	361,260	19,883	6,718	12,574	111,701		5,010	324,130		140,441	46,924		
64	Erie, Pa	62,464	9,764	500	12,000	119,385		26,142	500					
65	Tulsa, Okla	72,927		14,992		55,124		3,269	20,643		4,200			
66	Albany, N. Y	110,130	56,162		19,168	166,253		5,247	299,221	6,869	23,315	46,186	87,664	4,400
67	Kansas City, Kans	72,504	5,447			112,511			12,012				400	300
68	Yonkers, N. Y	71,499			55,189	199,999		3,227	357,951	3,600	33,997	20,939	155,010	
69	Reading, Pa	149,038	10,400	7,815	490	76,978		18,150	1,381		1,381			
70	Duluth, Minn	98,924	41,158	37,612	35,608	60,153	189	6,780	24,402				1,030	13,387
71	Lowell, Mass	232,318	16,629	34,603	43,299	165,411			371,548	7,522	228,202	135,824		
72	Spokane, Wash	105,790	22,911	49,061		91,485		17,609	32,879		500		3,600	2,250
73	Elizabeth, N. J	114,651	4,012		42,284	97,833		55,315	78,714	3,183	31,058	11,196	2,457	550
74	Canton, Ohio	192,762	2,220			78,038			33,198		7,207			
75	San Diego, Calif	128,567	14,004	12,227		124,126		708	17,234					4,463
76	Oklahoma City, Okla	183,766	8,845			54,888		2,151	32,358		14,471			236
77	Tacoma, Wash	119,441	52,653		579	65,000		6,590	25,632		1,073			

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78	Lynn, Mass	140,540	53,217	35,603	34,756	69,910	11,051		244,055	11,259	185,567	42,842		
79	Waterbury, Conn	325,919	27,637	38,138	25,556	78,768			159,658	3,878	25,564	38,279	48,351	
80	Utica, N. Y	65,768	2,772		24,779	124,193			195,888	9,278	16,588	14,588	73,377	
81	El Paso, Tex	34,749	496	145		49,074			38,068		8,192			3,000
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000													
82	Somerville, Mass	$50,787	$13,345	$37,402	$8,875	$74,659		$18,536	$90,884	$5,346	$47,382	$27,296		
83	Fort Wayne, Ind	53,457	6,422			73,128		10,574						
84	Jacksonville, Fla	260,604	10,794			121,700			80,011		11,631	800	$600	$400
85	Knoxville, Tenn	235,359	32,599			68,646		3,146	204,125		8,300			5,332
86	Evansville, Ind	60,486	7,888	742		50,235		583	22,284		9,784			2,500
87	Lawrence, Mass	183,004	59,329	8,666	39,853	85,783		510	222,196	6,848	77,192	129,224		6,316
88	Savannah, Ga	40,648	974			62,943		11,197	63,798		32,099	105	6,894	300
89	Schenectady, N. Y	53,538	17,285		25,994	160,397		4,680	150,460	13,054	63,139	50,112	16,189	
90	Allentown, Pa	108,780	13,210	20,428	3,000	60,971			2,000		2,000			
91	Wichita, Kans	35,191	31,326			45,240		9,491	34,715		15,849		5,100	5,000
92	Bayonne, N. J	39,745	2,317		11,213	75,181		5,316	114,114		13,737			
93	Long Beach, Calif	213,001	58,126	10,964		72,326		2,493	49,165	8,733	14,777		3,370	15,551
94	Tampa, Fla	36,923	21,428			90,592		34,500	150,585		6,052	1,800	3,600	
95	Harrisburg, Pa	139,330	5,029	1,525	6,000	77,218			4,000					
96	Manchester, N. H	106,807	40,633	3,188	45,691	80,268		2,096	56,856	3,889	47,167			5,800
97	Peoria, Ill	68,953	21,535	460		101,343	$390	101	251					
98	South Bend, Ind	37,245	21		774	95,743		5,674	25,000					
99	Hamtramck, Mich	19,781				24,960		5,877	76,732	5,317	41,937			
100	St. Joseph, Mo	71,992	7,125		1,230	50,233		5,719	23,032		17,350			
101	Wilkes-Barre, Pa	145,883	11,792	2,886	3,689	60,608		19,415	2,000		1,850			150
102	Gary, Ind	59,766	1,736			56,674	2,440							
103	Rockford, Ill	139,356	5,558	10,422	1,346	45,831		16,881	8,502		4,677	500	1,300	
104	Sioux City, Iowa	23,381	21,495		8,733	56,460		1,178	1,562		1,562			
105	Portland, Me	182,667	35,477	41,383	39,634	119,276	3,553	16,926	178,446	8,002	64,457	88,761	17,226	
106	Little Rock, Ark	105,676				27,459		14,038	103,113		3,166		600	
107	Charleston, S. C	37,383	211			55,951		2,806	189,195	6,953	22,859	12,741	60,666	
108	Sacramento, Calif	44,831	3,958			78,015	5,746	23,144	33,749		22,131			
109	Troy, N. Y	73,421	11,957	6,265	4,620	89,251	100	666	264,855	6,782	56,723	26,582	114,905	
110	Binghamton, N. Y	122,733	30,187	21,518	2,804	57,857		1,310	350,705	4,465	14,461	27,964	75,138	562
111	Saginaw, Mich	56,276	28,716		1,155	55,997		1,458	46,084		34,252			
112	Johnstown, Pa	210,899	9,407	1,118	4,605	42,058	647		708					
113	East St. Louis, Ill	87,165	362	359		48,228			139					
114	Terre Haute, Ind	89,739	3,529			60,000		3,584	10,500		2,100		300	900
115	Pawtucket, R. I	146,880	4,133	64	11,019	59,967		8,491	63,798	3,155	29,568	10,391		
116	Highland Park, Mich	263,774	25,199			48,644		21,534	364,310		20,973			

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	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													
117	Lansing, Mich	$65,531	$11,980	$23,812		$62,324		$1,841	$43,602	$3,518	$28,655		$5,041	
118	Passaic, N. J	128,264		6,356	$10,000	46,867		2,315	67,647		17,829	$19,886	19,932	
119	Springfield, Ohio	101,957				58,483			143,425		4,443			
120	Chester, Pa	41,982	1,584			55,744			12,349		1,250			
121	Hoboken, N. J	52,580	404			37,069			52,454	4,737	7,380			
122	Racine, Wis	34,672	17,532	7,384	1,910	68,508	$1,000	2,568	24,057		17,059	6,998		
123	Winston-Salem, N. C	24,754	7,201	214		49,403		98	143,735		13,321			
124	New Britain, Conn	103,550	7,788	22,115	11,529	47,453		671	89,746	6,463	34,023	17,671	5,437	$3,289
125	Chattanooga, Tenn	62,032	3,206	2,094		51,559		5,786	181,188		8,224	300	2,100	900
126	Altoona, Pa	93,260	4,022		5,571	38,799		5,386	3,275		3,275			
127	Mobile, Ala	61,526	3,432			39,035		753	47,952		5,795			2,400
128	Berkeley, Calif	48,273	9,642			47,461		68,691	27,747	730	18,036		7,170	
129	Brockton, Mass	132,378	27,234	152	10,776	69,966		1,396	162,887	7,381	94,002	35,999		
130	Springfield, Ill	24,197	1,388	4,118		47,578		2,561	12,805		4,562			
131	Bethlehem, Pa	33,977	13,699	1,357	12,752	57,854		7,403	2,800					
132	Huntington, W. Va	42,643	235			42,845		1,481	28,717		13,720	1,095		
133	Cicero, Ill	70,688	400			54,048			3,924		3,924			
134	Quincy, Mass	202,927	32,361	9,517	5,960	63,993		13,570	189,868	4,136	40,922	9,866		
135	Lincoln, Nebr	40,226	907		3,735			6,200	24,870		5,725			
136	Holyoke, Mass	91,289	28,843	11,332	53,162	41,679		2,275	182,626	4,578	118,491	58,363		
137	East Orange, N. J	44,175	8,277	21,356	24,258	79,301		1,165	25,441	3,272	15,032	3,137		
138	Portsmouth, Va	57,647	11,153			26,382		2,299	22,964		510	7,362	1,440	
139	Covington, Ky	128,339	1,810	210		78,826		3,849	16,103					
140	Macon, Ga	51,467				46,724		7,849	157,653		5,921	120		600
141	Roanoke, Va	93,376	5,744			27,527		4,421	39,095		7,699	5,862	180	430

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142	Jackson, Mich	24,931	15,797	1,426	761	51,499		1,084	162,908	4,138	20,921	4,583	655	635
143	Shreveport, La	47,829	8,307			54,494		24,727	25,765		3,671	1,369	11,250	1,125
144	Fresno, Calif	43,046	3,469			76,744		6,394	6,434					
145	Niagara Falls, N. Y	103,861	11,444		14,660	55,418	35	313	21,202	5,070	11,071			
146	Lakewood, Ohio	75,496	18,008			46,551		228	3,996		3,828			
147	Lancaster, Pa	81,204	390		2,959	63,941		12,302	2,633		2,633			
148	Wheeling, W. Va	80,544	5,920			37,286			5,486					
149	Pasadena, Calif	81,756	15,297	1,007		67,082		126,197	31,378		30,141			
150	Topeka, Kans	25,212	6,366		1,400	52,762		12,042	22,304		17,824			
151	Wichita Falls, Tex	47,412				14,674		1,960	6,149		3,775			
152	Augusta, Ga	96,096	1,117	2,147		50,839		1,626	254,051		4,500	100	2,551	300
153	Kalamazoo, Mich	29,527	17,072	150	1,880	51,635	4,352		39,151	4,417	29,493		3,670	
154	Newton, Mass	235,446	37,467	23,448	38,615	88,433			40,029	5,237	22,309	11,765		
155	Atlantic City, N. J	133,799	480			149,438	2,303	35,881	124,548	4,160	15,942	1,946	1,000	1,500
156	Decatur, Ill	28,121	3,049			33,366			3,250		3,250			
157	Davenport, Iowa	39,212	5,629	1,917	3,268	60,198		2,774						
158	Charlotte, N. C	71,120	629			48,629		5,193	9,245		2,247			5,598
159	Malden, Mass	44,356	10,292	34,116	10,149	45,004			48,564	2,527	32,037	14,000		
160	Oak Park, Ill	80,312	4,761	320	627	36,247		2,224	1,800		1,800			
161	Kenosha, Wis	43,589	8,675	2,354	1,853	55,024		10,816	44,730	3,980	36,030	4,720		
162	Hammond, Ind	40,905	1,216	510		49,353			7,086		7,086			
163	Mount Vernon, N. Y	308,031	6,220	1,200	28,828	90,327		10,990	104,591	3,739	5,428	7,408	38,084	
164	Cedar Rapids, Iowa	24,062	6,988	2,562		33,865		2,008	900		900			

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

165	Woonsocket, R. I	$203,130	$1,629	$11,356	$10,097	$38,610		$17,489	$47,573	$4,637	$32,633	$6,810		
166	New Castle, Pa	24,478	2,345			49,927			23,656	1,500	5,611	2,561		
167	Beaumont, Tex	83,020	26,263			17,683		478	3,413		1,879			
168	McKeesport, Pa	85,532	4,733			45,153		7,018						
169	York, Pa	41,507	2,789			41,511		4,917	1,310		810			
170	Haverhill, Mass	98,471	19,055	14,927	17,687	53,781	$32	301	277,376	5,260	76,016	44,275		
171	Bay City, Mich	44,872	48,608		3,296	38,473		92	42,663		7,619		$9,411	
172	Elmira, N. Y	61,805	949	14,378	6,990	72,717			90,489	4,250	8,176	13,999	15,905	$1,498
173	Charleston, W. Va	20,306	1,246			30,430			17,264		4,775			1,000
174	Medford, Mass	59,020	9,545	14,857	9,885	40,788			42,162	2,635	21,719	17,808		
175	Galveston, Tex	91,042	7,469	4,806		38,125			219,269		1,004			
176	Pontiac, Mich	43,542	1,836	2,495	3,676	34,541		4,423	70,984		100			
177	Chelsea, Mass	100,062	4,477	19,314		49,214		2,426	112,893	7,899	103,754			
178	Stockton, Calif	30,043	7,034			61,306		17,753	13,888					
179	Perth Amboy, N. J	44,549	2,293		14,283	35,897		2,567	22,266	900	7,792	1,903	5,131	

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	V.—HIGHWAYS—continued							VI.—CHARITIES, HOSPITALS, AND CORRECTIONS					
		Roadways	Other highway structures	Prevention of street dust	Snow and ice removal	Street lighting	Waterways	Repair for compensation	Total	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													
180	Pittsfield, Mass	$53,710	$11,783	$23,570	$9,058	$62,409		$302	$45,503	$1,912	$21,152	$17,581		
181	Lexington, Ky	66,875	4,145	5,457		58,325		2,001	82,874		11,967	7,900	$10,513	$6,000
182	Lima, Ohio	55,383	4,022			37,317			3,266		1,013			
183	Madison, Wis	42,202	6,923	16,787	5,432	41,634		3,797	23,929					
184	Newport News, Va	35,755	1,534			20,280		39	31,325		5,445	517		500
185	Montgomery, Ala	47,809	11,268			24,519		6,663	16,426		6,965	40		
186	Greensboro, N. C	39,318				26,369			15,075		9,471			
187	East Chicago, Ind	9,839	6,134			40,726								
188	New Rochelle, N. Y	378,998			34,173	94,287		8,780	81,649	4,196	7,621	5,865	19,560	
189	Columbus, Ga	25,715	3,313			34,274		1,314	96,776		6,962	100	600	
190	Evanston, Ill	82,845	7,909		448	42,481		8,827	1,590		150			
191	Pueblo, Colo	46,094	8,483	3,644	378	56,448		11,583	2,959		900			
192	Fitchburg, Mass	138,152	10,196	7,625	14,829	53,843		4,099	198,310	5,610	75,158	18,975		
193	San Jose, Calif	20,571	6,038	5,102		41,827		3,918						
194	Waco, Tex	116,851	1,113	19,176		38,291		557	18,941		7,970			
195	Muskegon, Mich	19,716	772			28,236			53,134	3,391	49,743			
196	Brookline, Mass	164,437	36,478	3,059	32,295	81,586		3,115	28,247	778	15,526	8,703	3,240	
197	Salem, Mass	84,456	29,539	10,600	9,309	44,541	$3,497		130,314	3,628	98,611	22,567		
198	Jamestown, N. Y	65,204	15,683		7,848	48,629		1,180	158,723	3,961	16,077	29,047		
199	Butte, Mont	6,762	82	23,362		51,380			1,841					
200	Williamsport, Pa	36,494	21,702	11,956	2,466	42,148		5,022	40,164	3,060	8,756	11,571	776	
201	Muncie, Ind	22,982	1,561			35,192		2,175	2,221		1,200			
202	Hamilton, Ohio	47,254	125	18,192					9,578		2,290			
203	Lorain, Ohio	72,176	4,628			29,586	792		8,575		8,575			
204	Everett, Mass	37,550	12,371	13,140	7,026	39,062			72,619	5,275	59,629	5,061		

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205	Chicopee, Mass	89,196	35,075	4,682	25,488	29,801			93,806	6,120	55,563	19,334		
206	Springfield, Mo	36,523	1,519			22,788		4,208	29,771		3,854		21,327	2,390
207	Battle Creek, Mich	26,787		2,761	1,867	43,040		2,135	4,125		1,850			
208	Durham, N. C	41,170	2,162		31	28,386			21,725		3,000			7,200
209	Columbia, S. C	67,453	2,473			44,585		28	27,297		8,032	860	1,150	2,000
210	Dubuque, Iowa	39,924				54,226		8,481	3,798		3,798			
211	Stamford, Conn	83,978	18,341	27,313	3,697	57,461		8,510	53,886	1,467	24,378	7,623	1,048	
212	Joliet, Ill	77,349	3,551			25,585			1,800		1,800			
213	Aurora, Ill	43,549	6,583			36,617								
214	Superior, Wis	32,765	10,595	520	1,971	33,690			2,478		2,478			
215	Council Bluffs, Iowa	28,720	16,747			27,893		2,111						
216	Rock Island, Ill	9,076			1,512	27,946								
217	Taunton, Mass	110,035	15,131	3,116	6,313				90,568	2,333	46,832	41,061		
218	Portsmouth, Ohio	45,094	556			21,618		932	57,609		2,106			
219	Quincy, Ill	46,437	3,576			32,130		2,789	9,180			2,298		
220	New Brunswick, N. J	26,321	1,261		8,741	49,566		12,984	32,576	1,800	14,480	14,147	2,149	
221	Austin, Tex	105,975							71,582		12,301	400	1,175	
222	Ogden, Utah	27,900	6,151	11,342	7,078	30,849			6,129		1,415		1,200	720
223	Kokomo, Ind	16,114	1,141			30,000		672						
224	Easton, Pa	50,031	3,747	11,712	9,010	23,548		777						
225	Waterloo, Iowa	16,324	498	37		37,904		1,599						
226	Wilmington, N. C	65,910				20,163			48,759		1,963	300		
227	Danville, Ill	17,856	3,365			30,255			1,200		1,200			
228	Hazleton, Pa	80,722	40		4,574	32,502		866						
229	Auburn, N. Y	53,905	3,992		9,952	55,229			48,247	4,731	10,905	13,472	14,671	
230	Poughkeepsie, N. Y	27,233		6,014	10,520	45,546		15,836	51,942	4,702	5,506	29,830		
231	Orange, N. J	22,185	658	8,039	9,938	48,012		120	42,839		13,575	21,914		
232	Petersburg, Va	29,710				25,618			23,564		5,639	12,465	100	360
233	Amsterdam, N. Y	73,356	2,179	1,411	9,649	37,098		3,500	26,342	1,800	14,109	9,433		
234	Waltham, Mass	83,882	8,712	13,046	11,761	36,473		1,921	47,561	2,275	31,084	11,751		
235	Norristown, Pa	56,941	660		1,850	9,873			42		42			
236	Lewiston, Me	71,117	4,862	4,982	22,190	14,465		1,757	65,404	3,000	37,700	10,050	4,221	
237	Green Bay, Wis	42,889	30,839	1,888	946	31,365	100	1,082	23,785	1,623	16,387	5,775		
238	Sheboygan, Wis	66,159	14,082	4,644	2,947	24,582		7,687	23,691	2,395	13,905	7,391		
239	Moline, Ill	22,947	1,639		1,040	27,000		1,721	58,547		1,080			
240	Oshkosh, Wis	37,998	31,192	27,159	2,557	44,898		8,460	34,593	1,850	16,668	16,075		
241	Elgin, Ill	26,665	2,966			25,475		244	1,800		1,800			
242	Watertown, N. Y	58,214	2,554	24,911	16,835	51,401		4,525	72,629	3,096	27,410	19,040		
243	Muskogee, Okla	45,223		1,678		22,968		4,093	64,385		1,500			1,350
244	La Crosse, Wis	23,376	18,216	1,010	4,382	28,948	14,697	3,690	2,557		2,557			
245	Newburgh, N. Y	80,347	1,083	16,701	4,065	40,099		1,990	92,523		17,755	49,790	14,258	
246	Lynchburg, Va	56,673	4,867			24,040		12,279	81,607		1,500	11,466		1,600
247	Colorado Springs, Colo	28,987	15,599		556	40,927			4,841		3,750			

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections									
		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
	Grand total	$32,029,638	$6,823,953	$10,245,708	$4,103,084	$1,836,870	$591,419,963	$571,827,138	$19,592,825	$49,934,122	$5,013,419	$11,998,113	$32,922,590
	Group I	18,801,941	3,534,771	7,298,615	3,004,202	1,422,804	280,736,807	271,519,197	9,217,610	26,228,474	3,587,134	5,957,646	16,683,694
	Group II	4,916,695	2,993,608	1,984,028	754,346	310,066	65,826,269	63,180,649	2,645,620	6,509,557	810,516	1,318,671	4,380,370
	Group III	4,198,646	215,226	642,836	271,076	64,279	124,068,015	120,080,895	3,987,120	9,198,596	509,634	2,323,331	6,365,631
	Group IV	2,797,422	22,792	179,902	36,885	18,566	76,901,826	74,448,947	2,452,879	5,321,296	37,694	1,651,915	3,631,687
	Group V	1,314,934	57,556	140,327	36,575	21,155	43,887,046	42,597,450	1,289,596	2,676,199	68,441	746,550	1,861,208
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$7,761,257		$2,121,868		$115,974	$106,849,383	$104,776,966	$2,072,417	$6,340,679	$1,516,494	$585,227	$4,238,958
2	Chicago, Ill.	1,976,638	$116,060	817,398	$677,569	346,396	41,706,477	40,505,403	1,201,074	5,889,659	507,594	1,730,633	3,651,432
3	Philadelphia, Pa.	1,459,628	1,237,420	1,260,769	996,495	204,161	22,950,452	22,357,448	593,004	2,940,674	454,483	627,285	1,858,906
4	Detroit, Mich.	977,018	441,725	650,769	132,270	99,397	15,926,234	14,884,501	1,041,733	2,127,167	99,978	533,349	1,493,840
5	Cleveland, Ohio	923,043	244,493	288,590	139,964	51,994	15,701,056	14,596,907	1,104,149	555,001	9,650	93,592	451,759
6	St. Louis, Mo.	873,151	746,899	243,316	217,108	50,269	8,970,582	8,603,909	366,673	1,269,484	234,510	294,268	740,706
7	Baltimore, Md.	214,986	293,231	145,593	173,269	33,198	7,566,535	7,282,113	284,422	1,010,049	45,808	265,695	698,546
8	Boston, Mass.	1,795,152		466,565	20,896	219,517	14,606,581	13,813,945	792,636	2,453,964	132,875	739,259	1,581,830
9	Los Angeles, Calif.	996,243	85,357	300,185	182,955	87,533	21,067,550	20,292,640	774,910	851,657	77,941	426,531	347,185
10	Pittsburgh, Pa.		226,100	440,740	360,498	79,965	10,651,150	10,170,377	480,773	628,696	135,683	201,833	291,180
11	San Francisco, Calif.	673,053	103,103	219,596	51,776	78,106	5,954,020	5,761,093	192,927	917,284	167,844	222,168	527,272
12	Buffalo, N. Y.	1,151,772	40,383	343,226	51,402	56,294	8,786,787	8,473,895	312,892	1,244,160	204,274	237,806	802,080

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

13	Milwaukee, Wis	$279,260	$481,701	$323,436	$27,034	$54,329	$7,236,309	$6,953,530	$282,779	$1,320,711	$375,029	$153,266	$792,416
14	Washington, D. C	495,046	1,147,297	647,192	106,636	8,359	7,311,283	7,125,588	185,695	1,091,966	149,339	142,689	799,938
15	Newark, N. J	709,596	711,826	244,274	186,174	48,230	8,132,055	7,848,077	283,978	589,468	50,117	52,621	486,730
16	Minneapolis, Minn	522,686	17,783	90,857	47,085	28,749	7,182,250	6,742,739	439,511	753,315	52,340	213,296	487,679
17	New Orleans, La	17,500	34,507	122,582	33,939	----------	3,647,520	3,575,240	72,280	254,941	35,849	55,493	163,599
18	Cincinnati, Ohio	545,514	101,811	129,339	38,664	47,832	6,628,840	6,353,275	275,565	113,644	8,675	16,998	87,971
19	Kansas City, Mo	547,793	166,583	176,165	183,407	47,081	5,326,632	5,120,603	206,029	383,415	37,821	125,477	220,117
20	Seattle, Wash	210,974	44,854	67,606	76,881	7,920	4,803,110	4,526,857	276,253	396,570	34,547	132,111	229,912
21	Indianapolis, Ind	468,679	77,519	604	13,135	11,254	5,051,765	4,807,912	243,853	501,383	20,000	164,361	317,022
22	Rochester, N. Y	145,542	1,085	98,523	10,965	16,446	6,097,340	5,901,911	195,429	631,166	46,799	197,364	387,003
23	Jersey City, N. J	974,105	208,642	83,450	30,426	39,866	4,409,165	4,224,917	184,248	472,978	----------	64,995	407,983

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

24	Louisville, Ky	$282,309	----------	$40,665	$127,855	----------	$2,903,902	$2,778,176	$125,726	$191,551	----------	$38,624	$152,927
25	Toledo, Ohio	44,068	----------	50,981	----------	----------	4,164,535	3,991,081	173,454	153,905	$15,535	15,878	122,492
26	Portland, Oreg	12,694	----------	22,136	----------	----------	3,759,096	3,759,096	----------	338,264	7,327	145,167	185,770
27	Akron, Ohio	37,251	----------	13,637	----------	----------	2,744,150	2,699,887	44,263	59,056	----------	200	58,856
28	Denver, Colo	291,621	----------	86,566	16,179	$13,800	4,327,066	4,177,875	149,191	614,153	64,168	67,011	482,974
29	Columbus, Ohio	----------	----------	13,221	----------	1,980	3,227,415	3,165,412	62,003	110,569	----------	58,508	52,061
30	Providence, R. I	129,000	----------	----------	----------	----------	3,193,550	3,155,550	38,000	255,355	16,631	60,014	178,710
31	Oakland, Calif	----------	----------	1,303	2,361	----------	4,273,247	4,139,388	133,859	397,486	27,095	188,331	182,060
32	St. Paul, Minn	153,239	----------	48,395	----------	----------	3,393,640	3,170,184	223,456	341,987	30,095	96,635	215,257
33	Atlanta, Ga	374,340	----------	54,131	----------	----------	2,982,135	2,887,632	94,503	157,337	6,500	37,232	113,605
34	Omaha, Nebr	----------	----------	----------	----------	----------	3,399,782	3,322,338	77,444	184,338	8,012	66,454	110,372
35	Birmingham, Ala	6,000	----------	2,594	----------	----------	1,998,344	1,901,403	96,941	74,185	6,162	24,871	43,152
36	San Antonio, Tex	27,285	----------	12,714	----------	----------	1,779,258	1,745,752	33,506	195,437	10,182	22,239	163,016
37	Worcester, Mass	577,760	----------	----------	3,022	----------	3,274,101	3,143,801	130,300	190,997	----------	71,317	119,680
38	Dallas, Tex	202,014	----------	15,200	----------	----------	1,935,606	1,910,754	24,852	225,300	4,307	54,661	166,332
39	Richmond, Va	91,765	----------	7,534	9,964	----------	1,836,231	1,799,269	36,962	103,433	300	18,179	84,954
40	Syracuse, N. Y	80,955	$7,808	----------	3,580	----------	2,600,592	2,508,699	91,893	215,103	17,006	55,620	142,477
41	New Haven, Conn	23,026	44,441	----------	8,671	6,634	2,717,674	2,632,389	85,285	201,880	2,619	24,706	174,555
42	Memphis, Tenn	373,422	----------	----------	19,313	----------	1,625,986	1,547,961	78,025	311,208	62,356	95,499	153,353
43	Dayton, Ohio	69,100	----------	80,426	----------	----------	2,199,200	2,053,415	145,785	90,450	----------	32,960	57,490
44	Norfolk, Va	5,000	----------	19,367	3,283	----------	1,356,215	1,318,701	37,514	54,823	4,565	50,258	----------
45	Houston, Tex	99,330	----------	17,632	9,794	----------	2,060,977	2,019,362	41,615	180,205	28,804	62,704	88,697
46	Bridgeport, Conn	18,026	52,413	----------	----------	5,100	1,984,562	1,886,320	98,242	156,047	1,000	30,675	124,372
47	Youngstown, Ohio	34,467	----------	----------	----------	1,800	2,141,198	2,069,633	71,565	145,061	----------	9,769	135,292
48	Hartford, Conn	2,619	42,792	----------	----------	8,130	2,641,743	2,591,743	50,000	292,040	10,797	70,999	210,244
49	Fort Worth, Tex	23,506	----------	----------	----------	----------	1,417,069	1,386,327	30,742	117,148	7,068	50,978	59,102
50	Grand Rapids, Mich	31,522	----------	6,480	----------	----------	2,690,982	2,573,158	117,824	185,452	29,412	13,881	142,159
51	Springfield, Mass	6,975	----------	----------	2,541	----------	2,879,384	2,714,084	165,300	293,003	22,499	69,058	201,446
52	Scranton, Pa	----------	----------	----------	----------	----------	1,905,232	1,875,161	30,071	128,238	23,200	43,324	61,714
53	Paterson, N. J	70,000	----------	----------	----------	----------	2,333,186	2,270,921	62,265	127,778	----------	38,905	88,873

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued					VII.—EDUCATION			VIII.—RECREATION			
		Hospitals		Corrections			Total	Schools	Libraries	Total	Educational recreation	General recreation	Parks and trees
		General hospitals	Insane in institutions	Institutions for adults	Institutions for minors	Probation boards and officers							
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
54	Des Moines, Iowa	$85,457					$2,620,091	$2,532,313	$87,778	$147,086	$810	$49,470	$96,806
55	Nashville, Tenn	107,897		$17,104	$31,043	$7,920	872,857	842,597	30,260	124,277	2,500	32,562	89,215
56	Trenton, N. J						1,951,046	1,887,924	63,122	122,093		27,413	94,680
57	Salt Lake City, Utah	6,621		14,888	10,845	2,880	2,079,312	2,018,779	60,533	173,640	6,731	65,167	101,742
58	Fall River, Mass	147,139					1,938,603	1,861,793	76,810	139,861		31,472	108,389
59	Camden, N. J	50,000	$6,037				1,756,494	1,721,723	34,771	68,491		25,757	42,734
60	Flint, Mich	173,108					1,450,099	1,394,275	55,824	88,274		40,208	48,066
61	Wilmington, Del						1,136,305	1,090,475	45,830	95,308	788	18,589	75,931
62	New Bedford, Mass	34,017			496		1,873,848	1,804,423	69,425	138,236		36,403	101,833
63	Cambridge, Mass	136,600			165		1,411,749	1,348,419	63,330	224,330		49,311	175,019
64	Erie, Pa	500					1,446,508	1,406,635	39,873	25,204	4,672	1,405	19,127
65	Tulsa, Okla			16,443			1,606,640	1,564,398	42,242	97,245		1,000	96,245
66	Albany, N. Y	100,912	28,366		309	1,200	1,316,822	1,245,158	71,664	184,455	4,084	15,530	164,841
67	Kansas City, Kans	3,253		6,559		1,500	1,481,280	1,442,384	38,896	62,247		8,190	54,057
68	Yonkers, N. Y	140,305				4,100	2,413,081	2,379,121	33,960	109,502	2,644	16,408	90,450
69	Reading, Pa						1,069,430	1,040,122	29,308	75,816	15,080	11,590	49,146
70	Duluth, Minn			8,510		1,475	1,722,988	1,660,676	62,312	81,407	4,761	37,281	39,365
71	Lowell, Mass						1,538,826	1,502,414	36,412	79,453		21,134	58,319
72	Spokane, Wash	5,642		17,138	3,749		1,732,967	1,668,878	64,089	130,039	6,525	36,232	87,282
73	Elizabeth, N. J	30,000	270				1,450,010	1,413,114	36,896	54,052		30,653	23,399
74	Canton, Ohio	6,882		19,109			1,249,491	1,232,996	16,495	22,997	1,458	543	20,996
75	San Diego, Calif	12,771					1,771,443	1,695,524	75,919	239,030	25,804	49,300	163,926
76	Oklahoma City, Okla			17,651			1,614,189	1,578,191	35,998	66,920	5,448	2,661	58,811
77	Tacoma, Wash			15,400	9,159		1,435,152	1,389,748	45,404	126,730	15,274	7,991	103,465

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78	Lynn, Mass	400			3,987		1,343,123	1,273,281	69,842	139,197		33,935	105,262
79	Waterbury, Conn	6,143	33,099			4,344	1,691,472	1,650,829	40,643	109,198	2,323	13,918	92,957
80	Utica, N. Y	73,881			4,760	3,416	1,363,362	1,286,394	76,968	91,812		23,028	68,784
81	El Paso, Tex	9,824		17,052			984,769	952,839	31,930	89,407	5,092	21,523	62,792

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

82	Somerville, Mass	$10,000			$860		$1,085,869	$1,025,761	$60,108	$107,888		$24,474	$83,414
83	Fort Wayne, Ind						1,404,534	1,319,582	84,952	91,162		10,321	80,841
84	Jacksonville, Fla	48,000		$18,580			775,276	742,943	32,333	132,172	$2,924	53,142	76,106
85	Knoxville, Tenn	184,968			5,525		786,877	758,607	28,270	19,031		8,174	10,857
86	Evansville, Ind	10,000					1,082,540	1,003,966	78,574	137,201	110	44,499	92,592
87	Lawrence, Mass				2,616		1,361,338	1,316,895	44,443	72,066		25,512	46,554
88	Savannah, Ga	20,500		3,900			395,615	366,991	28,624	53,191		17,723	35,468
89	Schenectady, N. Y	6,566				$1,400	1,635,874	1,600,874	35,000	64,694		14,911	49,783
90	Allentown, Pa						877,789	859,632	18,157	44,096		10,438	33,658
91	Wichita, Kans			8,766			1,240,548	1,216,485	24,063	124,696	3,253	18,414	103,029
92	Bayonne, N. J	100,377					1,695,749	1,656,332	39,417	58,411		8,279	50,132
93	Long Beach, Calif	6,734					1,808,083	1,714,044	94,039	235,677		169,152	66,525
94	Tampa, Fla	121,358		14,175	3,600		561,242	534,338	26,904	60,464		30,729	29,735
95	Harrisburg, Pa	4,000					1,174,151	1,154,151	20,000	67,384		19,541	47,843
96	Manchester, N. H						824,662	784,228	40,434	44,498		7,799	36,699
97	Peoria, Ill			251			979,622	942,557	37,065	121,318		21,354	99,964
98	South Bend, Ind	25,000					1,338,268	1,276,726	61,542	126,439		33,337	93,102
99	Hamtramck, Mich	26,178		3,300			706,534	695,235	11,299	2,640		2,640	
100	St. Joseph, Mo			5,682			926,039	884,954	41,085	64,726		15,990	48,736
101	Wilkes-Barre, Pa						951,484	951,484		72,702		6,193	66,509
102	Gary, Ind						1,320,957	1,260,488	60,469	190,378		1,200	189,178
103	Rockford, Ill	2,025					1,054,623	1,000,614	54,009	70,935		8,498	62,437
104	Sioux City, Iowa						1,312,931	1,270,130	42,801	70,017	3,707	14,864	51,446
105	Portland, Me						967,111	942,613	24,498	92,185	500	24,728	66,957
106	Little Rock, Ark	99,347					615,427	602,949	12,478	16,131	1,688	465	13,978
107	Charleston, S. C	82,500			3,476		435,460	435,460		45,910	6,161	8,043	31,706
108	Sacramento, Calif	11,618					1,553,854	1,517,328	36,526	189,780	6,150	56,632	126,998
109	Troy, N. Y	51,393	$8,470				819,849	803,849	16,000	40,323		19,385	20,938
110	Binghamton, N. Y	221,065	14		4,077	2,959	1,114,206	1,091,683	22,523	39,559		3,382	36,177
111	Saginaw, Mich	11,832					1,104,865	1,063,223	41,642	24,718		8,757	15,961
112	Johnstown, Pa				708		1,007,201	1,007,201		27,241		12,378	14,863
113	East St. Louis, Ill						683,531	668,635	14,896	65,901		6,701	59,200
114	Terre Haute, Ind	7,200					1,139,104	1,094,293	44,811	105,148		12,110	93,038
115	Pawtucket, R. I	20,671		13			756,589	733,729	22,860	33,183		4,754	28,429
116	Highland Park, Mich	339,260		4,077			1,261,630	1,221,513	40,117	68,397		44,818	23,579

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
117	Lansing, Mich	$5,788				$600	$952,865	$934,438	$18,427	$71,706	$1,791	$6,356	$63,559
118	Passaic, N. J	10,000					1,163,949	1,136,162	27,787	51,516		14,613	36,903
119	Springfield, Ohio	129,405		$9,577			673,449	651,075	22,374	18,204			18,204
120	Chester, Pa	5,000		6,099			713,659	711,309	2,350	13,429		3,415	10,014
121	Hoboken, N. J	40,337					1,472,330	1,438,356	33,974	81,628		37,243	44,385
122	Racine, Wis						905,076	874,631	30,445	64,206	3,632	18,531	42,043
123	Winston-Salem, N. C	122,291		4,693		3,430	604,406	594,267	10,139	15,290		7,168	8,122
124	New Britain, Conn	5,086	$14,308			3,469	937,005	907,005	30,000	44,509		5,584	38,925
125	Chattanooga, Tenn	148,422		7,608	$11,500	2,134	503,394	473,394	30,000	23,793		2,356	21,437
126	Altoona, Pa						774,249	774,249		13,306		9,436	3,870
127	Mobile, Ala	37,657			2,100		469,520	468,420	1,100	31,892		6,857	25,035
128	Berkeley, Calif	1,811					1,390,373	1,328,445	61,928	86,734		42,617	44,117
129	Brockton, Mass	24,994			511		938,334	909,482	28,852	28,951		9,326	19,625
130	Springfield, Ill			8,243			824,052	793,825	30,227	95,157		49,261	45,896
131	Bethlehem, Pa	2,800					754,630	722,661	31,969	13,041		1,398	11,643
132	Huntington, W. Va	5,111		8,791			980,508	959,724	20,784	19,705			19,705
133	Cicero, Ill						736,970	723,198	13,772	7,417			7,417
134	Quincy, Mass	134,944					908,585	875,366	33,219	141,835		77,820	64,015
135	Lincoln, Nebr	19,145					1,005,457	976,599	28,858	58,461	660	15,989	41,812
136	Holyoke, Mass				1,194		925,836	892,153	33,683	64,167		30,203	33,964
137	East Orange, N. J	4,000					972,359	921,054	51,305	44,856		23,491	21,365
138	Portsmouth, Va	6,000		6,278		1,374	383,117	380,117	3,000	17,264		3,918	13,346
139	Covington, Ky	2,401		13,702			351,870	340,750	11,120	18,630			18,630
140	Macon, Ga	143,751		7,261			385,534	378,215	7,319	27,713		8,015	19,698
141	Roanoke, Va	4,660		20,264			579,878	565,577	14,301	13,542		857	12,685

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142	Jackson, Mich	131,876		100			629,916	609,501	20,415	45,913		3,137	42,776
143	Shreveport, La			8,350			517,836	506,892	10,944	50,909		26,775	24,134
144	Fresno, Calif	6,434					1,104,703	1,104,703		89,080		40,419	48,661
145	Niagara Falls, N. Y	5,061					1,057,917	1,036,420	21,497	55,507		28,219	27,288
146	Lakewood, Ohio	168					1,066,709	1,014,797	51,912	21,613		2,667	18,946
147	Lancaster, Pa						517,492	514,492	3,000	13,961		1,300	12,661
148	Wheeling, W. Va			5,486			867,526	850,886	16,640	16,509		14,105	2,404
149	Pasadena, Calif	1,237					1,554,639	1,477,980	76,659	233,315		37,258	196,057
150	Topeka, Kans			4,480			695,204	681,979	13,225	46,904	500	18,057	28,347
151	Wichita Falls, Tex	2,374					386,070	377,662	8,408	36,492		9,250	27,242
152	Augusta, Ga	236,374		10,226			534,431	534,106	325	20,324		4,870	15,454
153	Kalamazoo, Mich	1,571					824,222	786,585	37,637	40,056		13,230	26,826
154	Newton, Mass				718		1,150,683	1,076,201	74,482	167,724		61,584	106,140
155	Atlantic City, N. J	100,000					1,504,141	1,453,066	51,075	168,250		132,658	35,592
156	Decatur, Ill						627,552	605,490	22,062	43,578	191	12,428	30,959
157	Davenport, Iowa						882,999	846,490	36,509	78,320	5,983	30,880	41,457
158	Charlotte, N. C					1,400	539,852	529,064	10,788	6,104		1,625	4,479
159	Malden, Mass						640,796	606,610	34,186	80,187		8,450	71,737
160	Oak Park, Ill						908,331	885,124	23,207	52,213		16,470	35,743
161	Kenosha, Wis						771,149	735,897	35,252	58,365	39	8,285	50,041
162	Hammond, Ind						1,049,877	1,019,603	30,274	65,155		7,176	57,979
163	Mount Vernon, N. Y	48,132				1,800	1,176,424	1,142,540	33,884	47,688		26,175	21,513
164	Cedar Rapids, Iowa						826,520	802,894	23,626	35,915	405	3,106	32,404

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

165	Woonsocket, R. I	$3,493					$359,890	$352,889	$7,001	$16,001		$7,092	$8,909
166	New Castle, Pa		$13,281	$ 703			690,669	675,451	15,218	9,950		4,415	5,535
167	Beaumont, Tex			1,534			392,217	391,690	527	23,559		1,015	22,544
168	McKeesport, Pa						712,008	704,008	8,000	14,089		7,230	6,859
169	York, Pa	500					605,075	602,803	2,272	23,632		8,416	15,216
170	Haverhill, Mass	150,454			$1,371		695,796	656,322	39,474	50,092		9,002	41,090
171	Bay City, Mich	25,633					691,762	668,828	22,934	11,836		105	11,731
172	Elmira, N. Y	42,867				$3,794	643,313	630,756	12,557	27,937		9,785	18,152
173	Charleston, W. Va	2,445		9,044			615,336	605,804	9,532	10,413		7,859	2,554
174	Medford, Mass						665,621	648,716	16,905	55,405		17,182	38,223
175	Galveston, Tex	215,619		2,646			389,017	389,017		19,217		3,831	15,386
176	Pontiac, Mich	70,884					653,915	637,918	15,997	27,493		17,763	9,730
177	Chelsea, Mass	400			840		669,774	644,096	25,678	62,474		28,895	33,579
178	Stockton, Calif	13,888					835,994	797,131	38,863	78,388		35,858	42,530
179	Perth Amboy, N. J	6,500	40				607,416	590,976	16,440	14,996		5,999	8,997

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
180	Pittsfield, Mass	$4,766			$92		$693,204	$655,754	$37,450	$23,780		$7,104	$16,676
181	Lexington, Ky	20,000		$26,494			388,595	379,711	8,884	33,338		5,516	27,822
182	Lima, Ohio	331		1,922			523,902	508,844	15,058	5,866			5,866
183	Madison, Wis	23,929					934,567	895,408	39,159	73,278	$24,502	8,791	39,985
184	Newport News, Va	1,793		21,270		$1,800	305,294	304,094	1,200	2,218		150	2,068
185	Montgomery, Ala	4,309		5,112			306,119	299,966	6,153	28,811	1,746	11,131	15,934
186	Greensboro, N. C			5,604			498,634	483,886	14,748	1,355			1,355
187	East Chicago, Ind						595,532	564,396	31,136	66,792		6,124	60,668
188	New Rochelle, N. Y	42,480				1,927	1,045,941	1,015,715	30,226	123,560		2,569	120,991
189	Columbus, Ga	85,048		4,066			294,746	289,552	5,194	33,535		19,768	13,767
190	Evanston, Ill	900				540	1,019,883	982,785	37,098	76,216		32,276	43,940
191	Pueblo, Colo			2,059			543,219	534,456	8,763	50,930	4,364	3,732	42,834
192	Fitchburg, Mass	98,270			297		580,958	568,886	12,072	27,473		8,290	19,183
193	San Jose, Calif						862,905	845,881	17,024	39,697		21,771	17,926
194	Waco, Tex	10,131		840			489,072	475,111	13,961	34,600			34,600
195	Muskegon, Mich						668,472	625,351	43,121	21,945	12,952	6,278	2,715
196	Brookline, Mass						676,120	612,239	63,881	207,431		74,470	132,961
197	Salem, Mass	4,236			1,272		510,096	483,200	26,896	70,754		21,052	49,702
198	Jamestown, N. Y	108,623		1,015			690,011	690,011		24,816		5,782	19,034
199	Butte, Mont	1,841					434,840	412,697	22,143	7,197		5,922	1,275
200	Williamsport, Pa		$16,001				519,578	513,090	6,488	29,292	1,392	17,868	10,032
201	Muncie, Ind	1,021					544,949	529,192	15,757	28,447	576		27,871
202	Hamilton, Ohio	1,813		5,115		360	419,772	411,642	8,130	40,977		12,899	28,078
203	Lorain, Ohio						550,382	539,214	11,168	26,112		1,313	24,799
204	Everett, Mass	2,175			479		732,995	705,940	27,055	58,142		11,397	46,745

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205	Chicopee, Mass	8,770			419	3,600	529,485	514,348	15,137	18,826		14,715	4,111
206	Springfield, Mo	2,200					470,490	454,476	16,014	23,568	3,425	115	20,028
207	Battle Creek, Mich	2,275					588,471	574,393	14,078	37,339	5,260	1,124	30,955
208	Durham, N. C	11,525					317,667	311,767	5,900	2,856		2,856	
209	Columbia, S. C			5,500	9,755		326,212	324,712	1,500	19,613	100	9,413	10,100
210	Dubuque, Iowa						458,268	441,116	17,152	30,772		9,525	21,247
211	Stamford, Conn	5,650	12,246			1,474	747,713	722,713	25,000	43,307		13,591	29,716
212	Joliet, Ill						642,545	623,145	19,400	27,451		6,450	21,001
213	Aurora, Ill						447,675	430,568	17,107	36,024		13,935	22,089
214	Superior, Wis						676,054	652,780	23,274	15,627	50	942	14,635
215	Council Bluffs, Iowa						599,856	582,795	17,061	27,107	1,539	3,672	21,896
216	Rock Island, Ill						384,412	371,449	12,963	22,845		4,635	18,210
217	Taunton, Mass				342		470,026	456,281	13,745	24,454		6,975	17,479
218	Portsmouth, Ohio	55,206		297			398,745	393,692	5,053	3,066			3,066
219	Quincy, Ill			6,882			386,003	375,200	10,803	41,234		4,044	37,190
220	New Brunswick, N. J						571,053	552,253	18,800	17,553		3,525	14,028
221	Austin, Tex	56,329		867		510	396,459	396,459		43,533		31,955	11,578
222	Ogden, Utah			2,794			547,284	537,728	9,556	12,937		2,188	10,749
223	Kokomo, Ind						333,067	326,028	7,039	17,109		250	16,859
224	Easton, Pa						500,488	478,647	21,841	14,804		2,637	12,167
225	Waterloo, Iowa						586,908	561,941	24,967	15,381		3,908	11,473
226	Wilmington, N. C	46,496					317,623	313,712	3,911	1,417		1,338	79
227	Danville, Ill						374,142	356,096	18,046	26,381		1,850	24,531
228	Hazleton, Pa						487,815	476,115	11,700	1,815		1,650	165
229	Auburn, N. Y		3,490		13	965	395,576	387,776	7,800	11,023		2,752	8,271
230	Poughkeepsie, N. Y	10,670	507			727	468,550	449,549	19,001	34,347		6,564	27,783
231	Orange, N. J	7,350					524,977	524,977		20,172		14,407	5,765
232	Petersburg, Va	5,000					272,145	265,969	6,176	7,888		2,210	5,678
233	Amsterdam, N. Y					1,000	495,473	488,973	6,500	600		500	100
234	Waltham, Mass	2,451					450,609	422,766	27,843	75,026		17,345	57,681
235	Norristown, Pa						336,071	332,578	3,493	8,158	8	450	7,700
236	Lewiston, Me		10,433				217,451	210,774	6,677	8,236		5,927	2,309
237	Green Bay, Wis						497,326	478,671	18,655	51,835	1,745	290	49,800
238	Sheboygan, Wis						545,166	534,158	11,008	26,830		3,195	23,635
239	Moline, Ill	57,467					407,702	396,830	10,872	18,097		3,522	14,575
240	Oshkosh, Wis						520,523	494,463	26,060	48,480	8,320	17,068	23,092
241	Elgin, Ill						391,480	377,220	14,260	24,224	1,962	8,266	13,996
242	Watertown, N. Y		775		21,380	928	471,904	458,405	13,499	23,996		6,299	17,697
243	Muskogee, Okla	39,492		22,043			430,917	418,192	12,725	21,943		916	21,027
244	La Crosse, Wis						488,693	467,693	21,000	38,300		15,226	23,074
245	Newburgh, N. Y	8,000	783		315	1,622	395,646	389,200	6,446	26,700	500	5,837	20,363
246	Lynchburg, Va	51,704		13,429		1,908	317,574	317,574		34,856		11,800	23,056
247	Colorado Springs, Colo			1,091			643,213	629,842	13,371	88,425		34,033	54,392

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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	$72,778,984	$11,185,952	$9,380,672	$13,449,582	$6,097,696	$10,406,847	$2,230,562	$2,130,693	$2,352,104	$2,021,885	$1,931,002	$11,591,989
	Group I	49,340,674	7,670,205	5,845,384	7,196,098	4,972,143	8,428,026	1,130,715	1,876,189	1,729,303	958,418	1,079,973	8,454,220
	Group II	6,581,791	1,540,001	1,214,944	1,336,113	336,420	642,380	221,631	112,346	118,193	230,025	133,246	696,492
	Group III	8,861,684	1,222,855	1,377,725	2,681,554	367,340	676,919	407,400	89,678	255,435	262,489	386,321	1,133,968
	Group IV	5,012,782	522,531	642,226	1,351,777	275,850	376,787	223,496	30,072	142,735	440,809	185,059	821,460
	Group V	2,982,053	230,360	300,393	884,040	145,963	282,735	247,320	22,408	106,438	130,144	146,403	485,849
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.	$21,627,585	$4,192,212	$3,047,876	$2,604,723	$2,460,739	$5,546,004	$318,112	$224,667	$386,966	$6,985	$265,255	$2,574,016
2	Chicago, Ill.	6,181,076	2,004,106	813,985	563,670	958,941	695,526	5,694	187,739	21,436	25,903	12,219	891,857
3	Philadelphia, Pa.	7,726,596	100,205	366,483	1,515,942	270,525	224,206	60,975	1,109,052	833,277	7,505	----------	3,238,426
4	Detroit, Mich.	2,087,517	320,186	188,602	185,000	20,708	545,424	38,032	17	18,360	35,172	444,061	291,955
5	Cleveland, Ohio	2,110,573	209,173	194,243	903,379	6,343	204,179	72,789	617	62,550	64,149	81,309	311,842
6	St. Louis, Mo.	435,182	----------	116,575	----------	----------	----------	----------	76,682	43,674	105,396	35,818	57,037
7	Baltimore, Md.	835,636	----------	150,601	68,496	99,092	----------	----------	23,546	36,350	47,660	39,569	370,322
8	Boston, Mass.	3,002,285	204,428	267,269	249,417	519,606	702,967	467,861	197,462	193,858	87,220	----------	112,197
9	Los Angeles, Calif.	725,320	144,605	96,380	----------	2,827	----------	2,269	4,621	4,290	236,773	40,696	192,859
10	Pittsburgh, Pa.	1,229,052	155,069	122,342	214,496	148,578	94,332	27,067	39,701	4,227	4,223	133,555	285,462
11	San Francisco, Calif.	1,376,933	177,847	295,459	----------	171,452	220,529	525	11,333	97,719	278,474	27,491	96,104
12	Buffalo, N. Y.	2,002,919	162,374	185,569	890,975	313,332	194,859	137,391	752	26,566	58,958	----------	32,143

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

13	Milwaukee, Wis	$617,612	$160,875	$154,133	$66,401	----	$136,981	$27,085	$5,946	$5,254	$17,681	----	$43,256
14	Washington, D. C	788,706	318,577	161,827	61,338	----	----	8,036	58	4,053	5,693	$33,878	195,246
15	Newark, N. J	813,449	[1]294,426	68,690	197,471	$38,767	103,033	4,054	15,560	5,882	4,899	----	80,667
16	Minneapolis, Minn	470,714	86,093	121,036	113,225	72,949	----	2,142	28,425	3,383	11,275	----	32,186
17	New Orleans, La	265,698	55,496	67,883	41,239	----	----	500	1,760	47,153	28,745	----	22,922
18	Cincinnati, Ohio	982,965	190,627	151,120	338,138	----	157,549	45,308	31,435	4,405	13,500	21,405	29,478
19	Kansas City, Mo	167,045	----	67,180	----	----	10,765	----	3,417	3,528	15,106	24,558	42,491
20	Seattle, Wash	471,566	54,837	82,880	----	1,121	98,857	52,310	22,804	21,217	93,498	----	44,042
21	Indianapolis, Ind	336,276	91,085	98,888	51,464	----	----	----	2,700	4,656	2,073	53,269	32,141
22	Rochester, N. Y	919,555	53,012	94,554	349,130	220,417	54,713	72,229	9	18,662	35,375	136	21,318
23	Jersey City, N. J	748,205	234,973	146,753	117,707	3,166	80,482	9,967	232	----	2,180	----	152,745

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

24	Louisville, Ky	$226,261	$45,061	$31,047	$17,046	----	----	----	$3,856	$1,850	$4,267	$60,253	$62,881
25	Toledo, Ohio	292,184	8,224	----	219,671	----	----	----	251	22,163	----	----	41,875
26	Portland, Oreg	182,663	30,248	49,944	9,496	$8,781	----	$1,686	4,862	1,185	22,298	862	53,301
27	Akron, Ohio	235,790	28,936	25,804	161,281	----	----	----	584	525	----	3,622	15,038
28	Denver, Colo	379,486	86,603	59,740	60,509	----	$73,957	----	7,142	1,485	39,162	1,434	49,454
29	Columbus, Ohio	408,245	60,155	61,684	216,271	1,440	----	----	3,239	3,992	----	17,709	43,755
30	Providence, R. I	296,161	86,924	104,488	9,180	3,366	67,811	785	6,457	3,132	49	----	13,969
31	Oakland, Calif	84,085	26,754	31,974	----	444	----	----	----	----	9,476	----	15,437
32	St. Paul, Minn	341,235	63,357	76,913	48,935	1,720	----	----	5,305	7,689	750	61,632	74,934
33	Atlanta, Ga	79,203	11,194	8,109	4,093	7,581	----	----	----	3,228	24,000	8,069	12,929
34	Omaha, Nebr	186,729	50,707	66,270	40,204	2,483	----	----	922	1,000	4,205	----	20,938
35	Birmingham, Ala	42,455	11,175	8,477	----	----	----	----	1,022	2,059	2,775	5,768	11,179
36	San Antonio, Tex	29,712	13,146	7,575	----	----	----	----	----	----	122	----	8,869
37	Worcester, Mass	308,668	15,097	25,158	89,521	40,030	75,772	49,401	1,428	----	7,923	----	4,338
38	Dallas, Tex	47,459	10,010	12,440	----	----	----	----	8	----	----	8,880	16,121
39	Richmond, Va	75,494	16,885	2,976	13,104	12,876	----	642	108	784	14,632	13,487	----
40	Syracuse, N. Y	366,682	48,040	47,849	145,213	53,879	----	41,224	213	12,830	1,845	----	15,589
41	New Haven, Conn	154,400	28,710	29,459	12,283	1,083	29,325	----	4,955	6,994	609	----	40,982
42	Memphis, Tenn	33,375	5,988	10,662	5,620	----	----	----	----	1,578	3,044	----	6,483
43	Dayton, Ohio	246,776	29,676	24,399	145,910	----	----	----	314	9,539	----	4,446	32,492
44	Norfolk, Va	97,458	26,608	10,739	10,248	----	----	600	23,557	2,082	2,685	----	20,939
45	Houston, Tex	66,809	----	----	----	----	----	----	377	----	9,400	----	57,032
46	Bridgeport, Conn	187,574	23,304	29,368	41,624	440	9,143	884	----	14,727	----	62,016	6,068
47	Youngstown, Ohio	199,055	20,588	23,825	128,523	----	----	----	299	25,820	----	----	----
48	Hartford, Conn	186,944	21,284	25,430	57,299	3,367	12,945	----	1,361	6,608	8,409	27,375	22,866
49	Fort Worth, Tex	10,973	----	----	----	----	----	----	596	----	5,053	----	5,324
50	Grand Rapids, Mich	58,953	5,151	10,412	13,612	----	----	----	----	----	2,158	----	27,620
51	Springfield, Mass	202,118	14,268	12,777	70,694	3,381	17,245	41,631	525	----	----	----	41,597
52	Scranton, Pa	199,525	16,050	38,526	107,969	5,237	----	----	433	17,666	----	----	13,644
53	Paterson, N. J	200,019	32,182	64,754	56,819	560	----	242	355	----	3,113	3,758	38,236

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

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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	$102,778	$24,342	$21,628	$10,079				$22	$9,802	$5,048		$31,857
55	Nashville, Tenn	68,991	12,772	11,867	11,417				820	4,937	35	$15,013	12,130
56	Trenton, N. J	133,601	30,936	41,980	56,319				4,166		200		
57	Salt Lake City, Utah	58,347		840	11,043				1,607	1,235	5,308		38,314
58	Fall River, Mass	236,469	20,080	25,988	56,148		$43,800	$39,366		9,926	31,925		9,236
59	Camden, N. J	188,700	44,650	37,428	49,581	$4,432			703		250	26,672	24,984
60	Flint, Mich	57,722	337		6,376					7,356	15,787		27,866
61	Wilmington, Del	35,481	19,908		12,126				262	300			2,885
62	New Bedford, Mass	224,030	11,446	6,266	46,354	3,340	61,213	40,931		2,115	8,793	43,572	
63	Cambridge, Mass	320,389	10,552	23,256	49,575	54,853	101,633	76,021	5	4,319			175
64	Erie, Pa	121,491		22,436	80,097	3,270						6,482	9,206
65	Tulsa, Okla	15,112		8,941							240		5,931
66	Albany, N. Y	188,706	32,679	37,094	72,241	26,525		8,459	1,740		5,227		4,741
67	Kansas City, Kans	39,016	8,441	15,463						9,304	4,013		1,795
68	Yonkers, N. Y	316,500	28,156	30,524	146,058	89,085			40	21,734			903
69	Reading, Pa	83,494		21,798	53,960			500				5,234	2,002
70	Duluth, Minn	112,959	18,803	23,809	16,000				5,818	14,300	7,207		27,022
71	Lowell, Mass	267,853	11,798	19,705	43,364	5,798	103,155	45,859		4,930	145		33,099
72	Spokane, Wash	58,339	13,423	18,903	2,261				4,317	2,338	5,818	3,759	7,520
73	Elizabeth, N. J	78,370	21,660	21,361	34,699				330			320	
74	Canton, Ohio	101,571	12,321	9,918	79,124				208				
75	San Diego, Calif	83,186	14,800	3,226					441		1,026		63,693
76	Oklahoma City, Okla	23,564	950	18,204						1,143	1,114		2,153
77	Tacoma, Wash	39,547	12,221	8,646	5,918				929		1,528		10,305

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78	Lynn, Mass	220,081	14,436	10,638	36,408	18,693	70,582	56,629		1,375	2,100		9,220
79	Waterbury, Conn	95,449	9,162	8,579	32,919		10,338		23	6,146		5,958	22,324
80	Utica, N. Y	158,109	12,657	28,428	84,362	14,676		2,540	78	7,239	750		7,379
81	El Paso, Tex	5,338											5,338
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000												
82	Somerville, Mass	$169,615	$11,313	$6,549	$30,030	$24,072	$43,201	$42,004		$9,285	$605		$2,556
83	Fort Wayne, Ind	57,279	16,261	16,190	12,099				$183	1,666			10,880
84	Jacksonville, Fla	145,437	24,983	8,212		24,124					64,990		23,128
85	Knoxville, Tenn	28,131	8,171	1,895	4,065	2,789				4,866			6,345
86	Evansville, Ind	53,482	16,929	20,669	7,242				1,141	2,081	1,000		4,420
87	Lawrence, Mass	156,763	7,165	7,503	33,893		41,699	26,930		3,290	2,839	$16,400	17,044
88	Savannah, Ga	99,104	12,879	4,765		20,384					51,495	2,603	6,978
89	Schenectady, N. Y	191,898	10,304	12,924	79,722	30,247	11,675	15,858		2,894		6,627	21,647
90	Allentown, Pa	56,369		20,306	22,823	898		250			100		11,992
91	Wichita, Kans	14,663	1,765	7,210				100		3,657	1,695		236
92	Bayonne, N. J	146,038	15,706	17,613	43,817				30		2,839		66,033
93	Long Beach, Calif	81,176							3,500	3,076	18,562	18,242	37,796
94	Tampa, Fla	61,836	813	1,541						75	47,109		12,298
95	Harrisburg, Pa	102,264	1,510	20,802	64,854	1,368							13,730
96	Manchester, N. H	44,432	8,263	6,035	7,419	7,702			109	7,767	471		6,666
97	Peoria, Ill	54,924	17,865	20,268	12,238				1,303	1,190	610		1,450
98	South Bend, Ind	28,326	8,217	4,616	8,930				89				6,474
99	Hamtramck, Mich	62,681		728	2,472			660			550	34,947	23,324
100	St. Joseph, Mo	45,381	2,059	6,250						11,415	9,341		16,316
101	Wilkes-Barre, Pa	92,834	9,532	16,172	56,572					7,548	2,810		200
102	Gary, Ind	31,130	957	2,549	5,011				191		64		22,358
103	Rockford, Ill	14,806	4,554	5,560	4,692								
104	Sioux City, Iowa	31,749	10,244	9,250					5,665	3,221	1,300		2,069
105	Portland, Me	82,536	9,012	14,388			18,042	7,050		398	307		33,339
106	Little Rock, Ark	15,405	5,865	2,876					2,246		1,959		2,459
107	Charleston, S. C	79,233	15,946	5,678	9,856	3,907			892		33,238		9,716
108	Sacramento, Calif	60,609	11,896	5,800		6,764				158	13,993		21,998
109	Troy, N. Y	147,726	28,547	18,110	48,046	300	45,963	5,360	600		800		
110	Binghamton, N. Y	173,388	9,732	9,287	59,836	19,249	31,107	4,123	27	2,295	5,926		31,806
111	Saginaw, Mich	24,910	5,303	4,403	4,892					1,000			9,312
112	Johnstown, Pa	77,192	3,300	17,418	47,938						3,786	43	4,707
113	East St. Louis, Ill	25,214	8,163	6,504	3,887				20	1,115	1,195	660	3,670
114	Terre Haute, Ind	65,544	9,573	17,848	17,368				4,471	4,785	10,000		1,499
115	Pawtucket, R. I	42,267	6,753	2,955			29,620	2,555			25		359
116	Highland Park, Mich	74,710	881		4,712				573	353	2,178	35,182	30,831

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	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												
117	Lansing, Mich	$32,437			$3,910			$4,092				$7,747	$16,688
118	Passaic, N. J	58,473	$10,400	$10,401	29,112			300	$342	$41			7,877
119	Springfield, Ohio	63,951	7,380	7,454	39,819			2,085	100	2,004	$3,669	1,440	
120	Chester, Pa	62,376		9,756	31,540						1,075	6,352	13,653
121	Hoboken, N. J	135,120	46,158	33,293	34,903				1,053				19,713
122	Racine, Wis	49,162	1,848	6,841	24,606				10	714	625	661	13,857
123	Winston-Salem, N. C	462							462				
124	New Britain, Conn	49,860	1,882	1,423	21,025		$7,899	4,905		76	347	10,674	1,629
125	Chattanooga, Tenn	21,912	8,340	5,100	4,494	$1,800		300	136	1,208			534
126	Altoona, Pa	75,029		14,304	54,660								6,065
127	Mobile, Ala	23,099	250		1,374				501	2,322	2,186	4,356	12,110
128	Berkeley, Calif	13,833								61			13,772
129	Brockton, Mass	103,756	6,841	6,843	26,586	13,960	19,475	28,006					2,045
130	Springfield, Ill	22,276	5,206	10,723	4,160				140	2,047			
131	Bethlehem, Pa	55,519	4,891	8,573	30,799					150	500		10,606
132	Huntington, W. Va	2,422			700						25		1,697
133	Cicero, Ill	11,169			2,022					3,064	500		5,583
134	Quincy, Mass	81,266	1,950	550	22,170	15,279	17,427	14,328	1,983	478	5,411		1,690
135	Lincoln, Nebr	12,951		9,388						3,560			3
136	Holyoke, Mass	93,986	4,814	5,848	18,805	10,614	26,608	18,280	5		5,852		3,160
137	East Orange, N. J	50,190	10,329	12,061	27,364				199				237
138	Portsmouth, Va	22,220	5,537	990	3,215	3,798					6,557		2,123
139	Covington, Ky	19,589	1,612	1,902		2,225			2			79	13,769
140	Macon, Ga	23,851	2,235	880	1,207	300			160	10,000	4,128	1,051	3,890
141	Roanoke, Va	17,257	1,188		4,770			10,695			350		254

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142	Jackson, Mich	20,374	2,389	3,829	3,319			150		1,750	40	1,418	7,479
143	Shreveport, La	25,428	672	6,467			1,213	350	425		4,194		12,107
144	Fresno, Calif	28,249	900	7,683					518			4,493	14,655
145	Niagara Falls, N. Y	92,416	7,207	11,111	53,069	7,495		2,092	35	8,119	3,288		
146	Lakewood, Ohio	81,918	582		79,172				16	500			1,648
147	Lancaster, Pa	48,388		14,390	25,710								8,288
148	Wheeling, W. Va	17,850	300	3,100	7,915				410	1,964			4,161
149	Pasadena, Calif	52,808	1,950	5,862					29	1,627	19,503	8,218	15,619
150	Topeka, Kans	24,585		9,046	11,268				10	1,992	1,802		467
151	Wichita Falls, Tex	288									288		
152	Augusta, Ga	61,958	9,415	9,087	3,012	1,479			176	1,871	6,961		29,966
153	Kalamazoo, Mich	51,566		4,629	4,100	4,231		375			1,256		36,975
154	Newton, Mass	129,254	10,675	3,650	26,191	42,147	29,491	8,791	36	588	939	2,165	4,581
155	Atlantic City, N. J	230,604	30,375	56,163	38,920				1,592		86,445		17,109
156	Decatur, Ill	16,584	3,975	6,246	2,795					1,200	343		2,025
157	Davenport, Iowa	30,800	4,629	7,544						1,655		4,289	12,683
158	Charlotte, N. C	24,164		3,380				500		3,547	3,834		12,903
159	Malden, Mass	128,436	4,327	6,346	16,806	17,787	53,367	23,357	92	556			5,798
160	Oak Park, Ill	26,155	3,704	4,289	3,255				100			13,007	1,800
161	Kenosha, Wis	45,836	3,480	2,628	21,586				30	9,779	502	4,405	3,426
162	Hammond, Ind	20,349	2,285	720	6,538				197	1,283			9,326
163	Mount Vernon, N. Y	106,338	6,400	3,887	68,466	12,920			273	8,137	402		5,853
164	Cedar Rapids, Iowa	7,216	3,944	2,965						307			

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

165	Woonsocket, R. I	$27,820	$6,910	$5,603			$12,018	$275		$1,509	$1,014		$491
166	New Castle, Pa	45,643		5,288	$30,766								9,589
167	Beaumont, Tex	793						213			580		
168	McKeesport, Pa	32,470		1,307	14,818			69	$327	1,747			14,202
169	York, Pa	34,492		10,332	11,352				8,157				4,651
170	Haverhill, Mass	96,816	2,250	3,579	20,364	$867	38,636	27,957	5	2,408	750		
171	Bay City, Mich	10,822			3,638					5,038	1,584		562
172	Elmira, N. Y	79,910	7,653	9,186	35,921	9,889		651	23	503	5	$10,958	5,121
173	Charleston, W. Va	15,763			1,800			80		3,283			10,600
174	Medford, Mass	101,910	3,573	833	21,704	8,698	17,365	17,927		1,053			30,757
175	Galveston, Tex	15,888										12,492	3,396
176	Pontiac, Mich	16,151	220		2,925			25		1,618	900		10,463
177	Chelsea, Mass	124,177	2,540	7,914	20,529	12,124	37,431	31,547		1,748			10,344
178	Stockton, Calif	60,152	11,110	12,229							13,064		23,749
179	Perth Amboy, N. J	67,970	8,800	6,750	16,479				300		591	16,642	18,408

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TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[See note at head of this table, p. 254]

City number	CITY	IX.—MISCELLANEOUS											
		Total	Pensions and gratuities for—				Relief to special classes		Administration of public trust and investment funds	Judgments and losses	Unclassified	Undistributed expenses	
			Policemen	Firemen	School employees	All other	Mothers' pensions	Soldiers' relief and burial				Municipal service enterprises	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
180	Pittsfield, Mass	$58,893	$2,756		$17,037		$6,039	$12,843			$2,347		$17,871
181	Lexington, Ky	9,081	3,644	$1,140	1,324				$59	$446	654		1,814
182	Lima, Ohio	20,340	907	558	10,379					5,492			3,004
183	Madison, Wis	44,685	4,106	3,051	27,989				5	5,044	750	$3,580	160
184	Newport News, Va	29,257			2,161						9,366		17,730
185	Montgomery, Ala	52,271	1,895	2,430						3,310	1,075	6,032	37,529
186	Greensboro, N. C	8,792		1,760						1,222	4,000		1,810
187	East Chicago, Ind	21,313		781	2,643				65				17,824
188	New Rochelle, N. Y	95,379	7,590	5,196	60,421	$18,509			16	400	3,247		
189	Columbus, Ga	22,510							21		4,795		17,694
190	Evanston, Ill	33,081	6,027	6,032	3,152			621	258		50	8,126	8,815
191	Pueblo, Colo	17,473	600	4,416	4,413					358			7,686
192	Fitchburg, Mass	105,047	2,398	1,474	13,009	9,674	32,336	30,500		835	9,648		5,173
193	San Jose, Calif	12,082	513	600									10,969
194	Waco, Tex	4,250		250					483				3,517
195	Muskegon, Mich	9,671			3,153								6,518
196	Brookline, Mass	105,766	8,025	6,231	11,264	8,932	13,406	4,544	215	1,140	440	42,275	9,294
197	Salem, Mass	110,323	3,343	1,187	15,193	13,196	29,621	40,970	1,759		561		4,493
198	Jamestown, N. Y	52,403	600	10,326	37,631	1,150		2,251		226		192	27
199	Butte, Mont	26,212		6,248						18,572			1,392
200	Williamsport, Pa	46,517		13,991	25,087						500		6,939
201	Muncie, Ind	11,179	3,916	1,443	5,347				473				
202	Hamilton, Ohio	46,796	6,075	2,890	34,307				67	400			3,057
203	Lorain, Ohio	36,287	4,369	963	22,004				1,956		6,560		435
204	Everett, Mass	93,402	3,687	1,717	19,670	14,856	27,522	17,016	32	586	1,379		6,937

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205	Chicopee, Mass	40,143	1,825	1,595	12,097	3,127	10,010	8,610			1,556		1,323
206	Springfield, Mo	1,025									244		781
207	Battle Creek, Mich	4,483			2,607								1,876
208	Durham, N. C	25,588							1,363	3,369	1,780	1,849	17,227
209	Columbia, S. C	12,526	1,575	1,000						2,086	3,768	1,116	2,981
210	Dubuque, Iowa	27,551	5,264	14,028						3,663		2,801	1,795
211	Stamford, Conn	41,077	5,613	8,655	15,870	4,059	721	981		750			4,428
212	Joliet, Ill	24,975	5,233	5,494	2,523				34				11,691
213	Aurora, Ill	11,556	2,695	3,751	1,993			560		2,360			197
214	Superior, Wis	44,644	12,944	10,158	18,142				289	3,111			
215	Council Bluffs, Iowa	24,469	3,837	5,725				2,400		6,986	722	1,243	3,556
216	Rock Island, Ill	13,393	6,614	1,523	1,951				17	37	1,185		2,066
217	Taunton, Mass	50,760	2,500		13,115		16,628	17,827		616			74
218	Portsmouth, Ohio	28,801	330	3,801	19,935				53	200			4,482
219	Quincy, Ill	14,232	5,504	5,016	2,460				11	345			896
220	New Brunswick, N. J	49,184	6,335	11,974	13,050				895		4,322		12,608
221	Austin, Tex	13,853								10,220	180		3,463
222	Ogden, Utah	19,200	832						1,441	823	8,669		7,435
223	Kokomo, Ind	7,221		955	2,904				207		3,155		
224	Easton, Pa	41,740	1,500	10,729	22,904							2,913	3,694
225	Waterloo, Iowa	12,530	3,948	3,036								5,336	210
226	Wilmington, N. C	9,538	3,166	487		2,340			2,127	1,021	142		255
227	Danville, Ill	3,195			1,609					1,486	100		
228	Hazleton, Pa	38,303		8,245	24,365								5,693
229	Auburn, N. Y	57,519	5,562	3,823	28,351	10,728		137		349	378		8,191
230	Poughkeepsie, N. Y	40,248	7,386	3,692	26,812			1,658		700			
231	Orange, N. J	26,155	7,020	8,187	10,848				100				
232	Petersburg, Va	12,920			2,141			500			4,872		5,407
233	Amsterdam, N. Y	35,045	3,251	1,701	26,542				2	2,924			625
234	Waltham, Mass	82,373	2,655	4,062	11,634	7,803	30,169	16,629	1,127	550	840		6,904
235	Norristown, Pa	37,133		6,430	17,146						12	8,687	4,858
236	Lewiston, Me	21,817		1,441			10,833	8,748	38	250			507
237	Green Bay, Wis	24,950	3,235	2,764	13,390				42	476	30		5,013
238	Sheboygan, Wis	29,496	3,242	4,518	12,441				170			9,125	
239	Moline, Ill	7,916	1,990	3,570	2,353				3				
240	Oshkosh, Wis	43,000	3,939	4,810	15,931					3,274	242	13,036	1,768
241	Elgin, Ill	13,823	5,096	6,515	1,916					296			
242	Watertown, N. Y	41,473	1,908	3,413	19,003	15,068			18				2,063
243	Muskogee, Okla	20,965		1,468						510	17,784		1,203
244	La Crosse, Wis	44,722	3,532	5,753	14,989				105	1,491	10,094		8,758
245	Newburgh, N. Y	36,653	3,014	2,546	22,666	3,151		1,581	25		511		3,159
246	Lynchburg, Va	24,727	2,250	1,500	2,632	1,612		200		907	2,895		12,731
247	Colorado Springs, Colo	17,344	3,058	2,323	3,240	180			120	700	2,803		4,920

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925

[This table is presented in two sections, the second section beginning on p. 326. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						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	$1,525,556,704	$37.43	$129,184,035	$3.17	$157,194,635	$3.86	$124,522,299	$3.06	$24,786,456	$0.61	$37,111,639	$0.91	$116,004,412	$2.85
	Group I	803,017,949	45.03	79,464,690	4.46	91,471,131	5.13	53,766,131	3.01	15,114,521	0.85	18,948,359	1.06	67,275,690	3.77
	Group II	182,738,745	41.38	17,070,856	3.87	17,423,615	3.95	15,526,249	3.52	3,631,059	0.82	5,596,128	1.27	12,813,162	2.90
	Group III	279,653,990	29.75	16,522,697	1.76	26,509,992	2.81	29,185,152	3.11	3,280,406	0.35	7,235,204	0.77	18,514,514	1.97
	Group IV	166,009,165	29.09	10,111,228	1.77	14,477,400	2.54	16,665,016	2.92	1,770,535	0.31	3,360,735	0.59	11,738,480	2.06
	Group V	94,136,855	27.64	6,014,564	1.77	7,312,497	2.15	9,379,751	2.75	989,935	0.29	1,971,213	0.58	5,662,566	1.66
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y.	$295,464,720	$50.27	$30,506,488	$5.19	$33,307,609	$5.67	$18,303,282	$3.11	$5,405,827	$0.92	$5,117,815	$0.87	$26,547,487	$4.52
2	Chicago, Ill.	120,289,622	40.16	12,401,779	4.14	14,659,117	4.89	6,320,701	2.11	2,575,357	0.86	3,572,272	1.19	12,616,970	4.21
3	Philadelphia, Pa.	77,370,593	39.09	8,284,989	4.19	9,985,951	5.05	4,251,546	2.15	1,526,682	0.77	1,218,986	0.62	7,174,641	3.62
4	Detroit, Mich.	48,375,999	39.71	3,813,397	3.13	6,432,211	5.28	4,023,417	3.30	670,050	0.55	1,859,659	1.53	3,627,903	2.98
5	Cleveland, Ohio	37,143,189	39.66	3,412,217	3.64	3,190,056	3.41	2,458,028	2.62	356,066	0.38	1,226,451	1.31	2,596,039	2.77
6	St. Louis, Mo.	27,916,839	34.26	2,876,019	3.53	4,191,443	5.14	1,999,372	2.45	601,231	0.74	739,664	0.91	1,565,287	1.92
7	Baltimore, Md.	25,106,259	31.53	1,736,905	2.18	3,430,552	4.31	2,742,029	3.44	231,805	0.29	574,045	0.72	2,257,851	2.84
8	Boston, Mass.	45,764,065	58.55	4,161,937	5.32	4,660,212	5.96	3,614,888	4.62	761,712	0.97	1,213,872	1.55	3,805,060	4.87
9	Los Angeles, Calif.	47,256,777	(1)	4,364,186	(1)	4,402,384	(1)	3,189,004	(1)	1,432,223	(1)	1,208,975	(1)	1,601,873	(1)
10	Pittsburgh, Pa.	29,968,106	47.45	3,619,001	5.73	2,254,280	3.57	1,896,368	3.00	676,734	1.07	669,801	1.06	2,674,088	4.23
11	San Francisco, Calif.	21,017,387	38.01	2,301,471	4.16	2,553,833	4.62	2,779,266	5.03	446,839	0.81	711,376	1.29	745,658	1.35
12	Buffalo, N. Y.	27,344,393	51.05	1,986,301	3.71	2,403,483	4.49	2,188,230	4.09	429,995	0.80	835,443	1.56	2,062,833	3.85

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

13	Milwaukee, Wis	$20,788,287	$40.83	$1,923,664	$3.78	$1,744,199	$3.43	$1,589,441	$3.12	$350,565	$0.69	$710,124	$1.39	$1,753,567	$3.44
14	Washington, D. C	23,025,625	46.76	1,227,539	2.49	2,444,476	4.96	1,738,401	3.53	584,952	1.19	353,391	0.72	1,830,744	3.72
15	Newark, N. J	23,311,376	51.52	1,984,764	4.39	2,641,389	5.84	2,064,526	4.56	369,094	0.82	881,944	1.95	2,175,726	4.81
16	Minneapolis, Minn	16,713,970	39.29	1,414,252	3.32	1,129,047	2.65	1,203,338	2.83	289,499	0.68	940,264	2.21	742,915	1.75
17	New Orleans, La	10,722,537	25.87	1,129,700	2.73	1,093,603	2.64	1,079,589	2.60	528,041	1.27	236,275	0.57	1,088,607	2.63
18	Cincinnati, Ohio	16,297,352	39.81	1,870,898	4.57	987,128	2.41	1,097,459	2.68	222,652	0.54	334,445	0.82	618,365	1.51
19	Kansas City, Mo	13,798,949	38.13	1,899,950	5.25	1,222,198	3.38	857,967	2.37	195,076	0.54	201,091	0.56	535,083	1.48
20	Seattle, Wash	13,725,307	(1)	1,611,394	(1)	1,311,412	(1)	1,582,691	(1)	228,179	(1)	417,130	(1)	918,710	(1)
21	Indianapolis, Ind	12,322,554	34.34	893,347	2.49	1,106,341	3.08	1,590,729	4.43	213,407	0.59	344,770	0.96	578,709	1.61
22	Rochester, N. Y	15,683,871	49.46	1,282,239	4.04	1,081,758	3.41	1,197,565	3.78	384,132	1.21	515,809	1.63	1,577,893	4.98
23	Jersey City, N. J	16,348,917	51.86	1,833,109	5.81	2,662,064	8.44	1,524,543	4.84	265,462	0.84	660,885	2.10	992,843	3.15

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

24	Louisville, Ky	$6,880,732	$23.00	$361,493	$1.21	$757,767	$2.53	$591,538	$1.98	$81,975	$0.27	$277,692	$0.93	$446,489	$1.49
25	Toledo, Ohio	8,373,347	29.14	441,034	1.53	857,763	2.98	916,941	3.19	69,646	0.24	137,809	0.48	478,674	1.67
26	Portland, Oreg	7,985,541	(1)	393,737	(1)	814,084	(1)	997,937	(1)	195,828	(1)	101,339	(1)	440,629	(1)
27	Akron, Ohio	5,360,761	(1)	271,476	(1)	379,380	(1)	357,718	(1)	31,910	(1)	115,044	(1)	329,821	(1)
28	Denver, Colo	10,612,231	37.78	1,040,413	3.70	768,357	2.74	868,226	3.09	243,559	0.87	201,384	0.72	412,869	1.47
29	Columbus, Ohio	7,013,575	25.06	427,293	1.53	625,754	2.24	689,798	2.47	92,190	0.33	112,046	0.40	672,248	2.40
30	Providence, R. I	8,790,527	32.84	506,194	1.89	1,153,030	4.31	998,933	3.73	126,021	0.47	321,581	1.20	618,494	2.31
31	Oakland, Calif	8,047,573	32.15	509,700	2.04	701,882	2.80	939,743	3.75	123,647	0.49	159,341	0.64	310,313	1.24
32	St. Paul, Minn	7,841,809	31.88	471,650	1.92	699,324	2.84	986,395	4.01	132,305	0.54	147,062	0.60	320,575	1.30
33	Atlanta, Ga	6,525,055	(1)	257,320	(1)	682,969	(1)	548,727	(1)	44,208	(1)	210,535	(1)	458,888	(1)
34	Omaha, Nebr	6,326,295	29.87	320,323	1.51	583,942	2.76	815,436	3.85	68,218	0.32	102,671	0.48	222,054	1.05
35	Birmingham, Ala	4,124,531	20.17	268,486	1.31	401,651	1.96	555,532	2.72	70,880	0.35	96,918	0.47	256,897	1.26
36	San Antonio, Tex	4,036,194	20.79	192,471	0.99	289,927	1.49	477,013	2.46	31,188	0.16	73,934	0.38	366,425	1.89
37	Worcester, Mass	8,253,928	43.19	340,355	1.78	891,120	4.66	747,647	3.91	64,379	0.34	260,857	1.36	404,558	2.12
38	Dallas, Tex	4,827,780	25.45	269,866	1.42	384,616	2.03	569,033	3.00	64,062	0.34	120,246	0.63	417,727	2.20
39	Richmond, Va	4,891,329	26.21	491,881	2.64	498,372	2.67	565,899	3.03	119,586	0.64	166,955	0.89	367,987	1.97
40	Syracuse, N. Y	6,886,867	37.81	451,332	2.48	576,550	3.17	694,316	3.81	28,314	0.16	202,249	1.11	684,414	3.76
41	New Haven, Conn	5,945,850	33.23	304,443	1.70	763,231	4.27	664,599	3.71	72,776	0.41	125,768	0.70	294,631	1.65
42	Memphis, Tenn	4,907,654	28.12	228,795	1.31	513,996	2.94	574,184	3.29	58,898	0.34	181,174	1.04	437,854	2.51
43	Dayton, Ohio	4,604,783	26.63	336,937	1.95	349,769	2.02	365,389	2.11	40,817	0.24	46,672	0.27	297,315	1.72
44	Norfolk, Va	3,862,216	(1)	307,257	(1)	596,781	(1)	613,551	(1)	68,200	(1)	59,808	(1)	386,934	(1)
45	Houston, Tex	4,856,403	(1)	285,316	(1)	444,271	(1)	474,268	(1)	46,267	(1)	142,923	(1)	413,824	(1)
46	Bridgeport, Conn	5,234,722	(1)	267,428	(1)	599,231	(1)	709,465	(1)	50,667	(1)	174,915	(1)	391,176	(1)
47	Youngstown, Ohio	3,854,232	24.09	270,490	1.69	260,147	1.63	210,999	1.32	19,933	0.12	49,253	0.31	107,682	0.67
48	Hartford, Conn	6,235,162	39.67	404,365	2.57	570,340	3.63	648,202	4.12	94,028	0.60	189,006	1.20	522,201	3.32

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

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 326. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						II.—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	Fort Worth, Tex	$2,940,097	$19.26	$133,585	$0.88	$280,489	$1.84	$373,393	$2.45	$77,280	$0.51	$52,208	$0.34	$264,975	$1.74
50	Grand Rapids, Mich	5,057,473	33.96	254,971	1.71	340,831	2.29	626,490	4.21	61,350	0.41	239,846	1.61	243,873	1.64
51	Springfield, Mass	6,779,044	47.59	375,575	2.64	596,937	4.19	762,775	5.35	54,792	0.38	158,233	1.11	586,650	4.12
52	Scranton, Pa	4,042,519	28.42	212,539	1.49	335,094	2.36	449,056	3.16	48,330	0.34	62,697	0.44	300,110	2.11
53	Paterson, N. J	5,271,462	37.20	185,602	1.31	584,748	4.13	643,319	4.54	44,453	0.31	153,875	1.09	435,065	3.07
54	Des Moines, Iowa	4,851,405	34.48	199,129	1.42	331,428	2.36	506,942	3.60	36,576	0.26	67,288	0.48	324,594	2.31
55	Nashville, Tenn	2,822,424	20,72	170,594	1.25	317,181	2.33	350,018	2.57	25,487	0.19	59,502	0.44	166,437	1.22
56	Trenton, N. J	4,376,261	33.15	199,810	1.51	475,491	3.60	452,440	3.43	58,086	0.44	217,239	1.65	302,276	2.29
57	Salt Lake City, Utah	3,749,311	28.63	314,801	2.40	237,101	1.81	190,218	1.45	21,781	0.17	78,671	0.60	135,200	1.03
58	Fall River, Mass	4,969,741	38.41	238,212	1.84	482,276	3.73	453,514	3.50	30,573	0.24	291,624	2.25	204,381	1.58
59	Camden, N. J	3,858,902	30.00	226,649	1.76	451,773	3.51	392,263	3.05	29,702	0.23	99,926	0.78	217,156	1.69
60	Flint, Mich	3,291,581	26.30	202,688	1.62	280,118	2.24	330,459	2.64	33,533	0.27	87,477	0.70	257,546	2.06
61	Wilmington, Del	2,697,996	22.30	211,144	1.75	347,625	2.87	285,035	2.36	18,887	0.16	21,679	0.18	276,351	2.28
62	New Bedford, Mass	5,185,923	43.40	259,737	2.17	575,760	4.82	507,052	4.24	47,254	0.40	208,888	1.75	400,457	3.35
63	Cambridge, Mass	4,653,439	39.20	255,319	2.15	446,899	3.76	389,837	3.28	70,741	0.60	159,807	1.35	529,611	4.46
64	Erie, Pa	2,727,625	(1)	180,760	(1)	225,217	(1)	284,193	(1)	22,341	(1)	60,364	(1)	125,013	(1)
65	Tulsa, Okla	2,743,640	23.22	143,447	1.21	250,369	2.12	264,973	2.24	27,851	0.24	34,253	0.29	136,795	1.16
66	Albany, N. Y	4,280,114	36.31	324,800	2.76	532,059	4.51	427,557	3.63	26,902	0.23	163,112	1.38	459,520	3.90
67	Kansas City, Kans	2,708,069	23.29	182,166	1.57	205,412	1.77	306,124	2.63	54,163	0.47	59,288	0.51	111,451	0.96
68	Yonkers, N. Y	5,788,079	50.84	416,947	3.66	674,862	5.93	390,175	3.43	61,761	0.54	210,606	1.85	506,780	4.45
69	Reading, Pa	2,256,827	20.02	135,457	1.20	217,365	1.93	99,574	0.88	28,290	0.25	58,430	0.52	224,719	1.99
70	Duluth, Minn	3,338,754	30.21	259,301	2.35	270,145	2.44	381,465	3.45	23,719	0.21	76,272	0.69	103,442	0.94
71	Lowell, Mass	4,244,675	38.53	237,440	2.16	350,502	3.18	438,514	3.98	33,372	0.30	151,366	1.37	271,169	2.46
72	Spokane, Wash	3,211,124	29.49	145,889	1.34	197,786	1.82	328,185	3.01	31,704	0.29	66,589	0.61	199,891	1.84
73	Elizabeth, N. J	3,287,935	(1)	162,117	(1)	389,482	(1)	411,934	(1)	36,010	(1)	73,295	(1)	239,856	(1)

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74	Canton, Ohio	2,370,031	22.30	153,320	1.44	157,178	1.48	192,690	1.81	17,195	0.16	49,234	0.46	120,137	1.13
75	San Diego, Calif	3,617,925	34.12	256,913	2.42	273,420	2.58	315,635	2.98	56,591	0.53	85.442	0.81	234,710	2.21
76	Oklahoma City, Okla	2,801,980	(1)	154,313	(1)	223,604	(1)	254,853	(1)	22,633	(1)	31,419	(1)	122,767	(1)
77	Tacoma, Wash	2,752,258	26.35	155,488	1.49	190,283	1.82	367,452	3.52	25,751	0.25	39,835	0.38	94,143	0.90
78	Lynn, Mass	3,630,548	35.16	165,426	1.60	313,367	3.03	420,570	4.07	48,228	0.47	110,864	1.07	271,074	2.62
79	Waterbury, Conn	3,894,794	(1)	243,063	(1)	364,823	(1)	463,254	(1)	26,147	(1)	75,045	(1)	152,704	(1)
80	Utica, N. Y	3,221,227	31.68	224,186	2.20	255,949	2.52	353,283	3.47	17,405	0.17	69,011	0.68	270,810	2.66
81	El Paso, Tex	1,951,710	19.26	121,254	1.20	170,164	1.68	190,421	1.88	22,016	0.22	81,637	0.81	164,172	1.62
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000														
82	Somerville, Mass	$2,701,996	$27.21	$145,011	$1.46	$236,006	$2.38	$268,337	$2.70	$34,194	$0.34	$62,723	$0.63	$290,985	$2.93
83	Fort Wayne, Ind	2,469,682	25.24	90,636	0.93	211,398	2.16	307,666	3.14	14,283	0.15	19,023	0.19	125,980	1.29
84	Jacksonville, Fla	2,739,557	28.62	163,666	1.71	303,094	3.17	314,179	3.28	51,808	0.54	68,160	0.71	312,656	3.27
85	Knoxville, Tenn	2,237,805	23.65	167,279	1.77	230,582	2.44	230,422	2.43	28,004	0.30	64,496	0.68	139,108	1.47
86	Evansville, Ind	2,066,500	22.08	89,293	0.95	166,519	1.78	269,746	2.88	14,596	0.16	27,004	0.29	83,901	0.90
87	Lawrence, Mass	3,463,951	37.05	151,557	1.62	338,788	3.62	371,522	3.97	23,989	0.26	80,662	0.86	303,632	3.25
88	Savannah, Ga	1,706,793	18.33	179,545	1.93	249,295	2.68	220,618	2.37	29,567	0.32	50,066	0.54	250,232	2.69
89	Schenectady, N. Y	3,796,146	40.91	232,286	2.50	323,845	3.49	251,526	2.71	40,262	0.43	105,352	1.14	534,081	5.76
90	Allentown, Pa	1,707,355	18.53	112,833	1.22	123,705	1.34	104,137	1.13	11,710	0.13	33,703	0.37	134,624	1.46
91	Wichita, Kans	2,185,224	24.44	91,160	1.02	187,500	2.10	196,581	2.20	24,286	0.27	31,221	0.35	111,354	1.25
92	Bayonne, N. J	3,617,701	40.76	212,229	2.39	451,825	5.09	401,693	4.53	51,479	0.58	79,273	0.89	264,865	2.98
93	Long Beach, Calif	4,006,863	45.46	317,948	3.61	319,995	3.63	285,038	3.23	79,967	0.91	53,613	0.61	358,514	4.07
94	Tampa, Fla	1,733,871	20.33	120,303	1.41	161,666	1.90	177,781	2.08	18,908	0.22	28,846	0.34	208,797	2.45
95	Harrisburg, Pa	2,234,723	26.79	121,616	1.46	166,194	1.99	79,515	0.95	34,420	0.41	28,153	0.34	227,924	2.73
96	Manchester, N. H	2,230,548	26.84	136,436	1.64	253,818	3.05	265,368	3.19	2,636	0.03	85,709	1.03	220,914	2.66
97	Peoria, Ill	2,168,141	26.58	167,071	2.05	170,035	2.08	228,863	2.81	19,807	0.24	95,896	1.18	137,572	1.69
98	South Bend, Ind	2,416,161	30.17	91,872	1.15	209,696	2.62	290,036	3.62	33,937	0.42	42,657	0.53	86,267	1.08
99	Hamtramck, Mich	1,714,688	21.78	159,063	2.02	182,637	2.32	147,029	1.87	34,849	0.44	36,641	0.47	255,264	3.24
100	St. Joseph, Mo	1,870,267	23.88	115,445	1.47	177,830	2.27	278,552	3.56	8,861	0.11	30,350	0.39	52,839	0.67
101	Wilkes-Barre, Pa	2,065,757	26.61	145,131	1.87	174,023	2.24	193,019	2.49	14,708	0.19	34,204	0.44	137,903	1.78
102	Gary, Ind	2,392,902	31.13	145,347	1.89	220,414	2.87	209,401	2.72	15,137	0.20	39,639	0.52	90,697	1.18
103	Rockford, Ill	2,003,918	26.21	106,613	1.39	150,704	1.97	203,870	2.67	21,731	0.28	55,899	0.73	86,788	1.14
104	Sioux City, Iowa	2,148,537	28.21	90,042	1.18	171,531	2.25	169,197	2.22	15,129	0.20	22,437	0.29	147,345	1.93
105	Portland, Me	2,659,476	35.30	142,911	1.90	245,620	3.26	240,065	3.19	38,574	0.51	29,780	0.40	163,876	2.18
106	Little Rock, Ark	1,373,914	18.51	102,023	1.37	135,486	1.83	151,348	2.04	7,838	0.11	37,521	0.51	42,449	0.57
107	Charleston, S. C	1,525,361	20.86	73,612	1.01	230,773	3.16	207,612	2.84	14,156	0.19	33,012	0.45	120,047	1.64
108	Sacramento, Calif	3,213,150	44.47	196,071	2.71	236,874	3.28	394,351	5.46	43,493	0.60	57,487	0.80	282,128	3.90
109	Troy, N. Y	2,532,030	35.06	183,845	2.55	317,757	4.40	279,805	3.87	21,418	0.30	39,050	0.54	231,122	3.20
110	Binghamton, N. Y	2,725,495	37.86	139,851	1.94	183,041	2.54	252,829	3.51	32,395	0.45	36,002	0.50	164,610	2.29
111	Saginaw, Mich	1,949,164	27.26	139,802	1.95	160,711	2.25	176,722	2.47	11,185	0.16	49,107	0.69	66,291	0.93

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

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 326. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						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	Johnstown, Pa	$1,958,430	$27.40	$112,346	$1.57	$121,962	$1.71	$180,938	$2.53	$8,553	$0.12	$34,260	$0.48	$113,895	$1.59
113	East St. Louis, Ill	1,396,821	19.56	120,471	1.69	125,286	1.75	152,955	2.14	23,499	0.33	9,287	0.13	50,224	0.70
114	Terre Haute, Ind	2,063,226	29.03	81,043	1.14	149,392	2.10	275,626	3.88	13,908	0.20	16,888	0.24	46,251	0.65
115	Pawtucket, R. I	1,747,550	24.97	147,507	2.11	170,148	2.43	156,194	2.23	16,659	0.24	17,464	0.25	109,180	1.56
116	Highland Park, Mich	2,996,618	42.84	150,001	2.14	198,881	2.84	304,179	4.35	15,101	0.22	53,452	0.76	146,806	2.10
117	Lansing, Mich	1,930,909	27.93	139,444	2.02	113,167	1.64	208,240	3.01	8,975	0.13	32,589	0.47	162,396	2.35
118	Passaic, N. J	2,578,493	37.38	144,222	2.09	255,939	3.71	283,531	4.11	31,126	0.45	49,723	0.72	278,565	4.04
119	Springfield, Ohio	1,351,665	19.67	88,418	1.29	74,402	1.08	96,343	1.40	2,070	0.03	19,423	0.28	11,540	0.17
120	Chester, Pa	1,240,848	18.11	77,124	1.13	108,560	1.58	63,080	0.92	12,591	0.18	13,888	0.20	64,482	0.94
121	Hoboken, N. J	3,275,683	48.05	221,357	3.25	474,784	6.97	438,393	6.43	15,024	0.22	47,000	0.69	247,540	3.63
122	Racine, Wis	1,621,185	23.94	91,625	1.35	107,283	1.58	140,833	2.08	9,869	0.15	39,856	0.59	55,644	0.82
123	Winston-Salem, N. C	1,296,920	19.37	58,052	0.87	136,743	2.04	98,941	1.48	6,693	0.10	43,198	0.65	99,141	1.48
124	New Britain, Conn	1,948,350	29.15	127,789	1.91	164,796	2.47	168,190	2.52	17,342	0.26	52,853	0.79	103,154	1.54
125	Chattanooga, Tenn	1,417,154	21.34	84,779	1.28	143,594	2.16	218,234	3.29	17,788	0.27	39,805	0.60	57,990	0.87
126	Altoona, Pa	1,361,144	20.58	81,542	1.23	76,767	1.16	115,991	1.75	11,457	0.17	16,931	0.26	43,159	0.65
127	Mobile, Ala	1,134,015	17.25	83,283	1.27	133,574	2.03	115,424	1.76	21,107	0.32	28,957	0.44	72,261	1.10
128	Berkeley, Calif	2,342,222	35.81	110,059	1.68	103,733	1.59	250,840	3.84	18,971	0.29	36,824	0.56	125,579	1.92
129	Brockton, Mass	2,384,364	36.51	124,838	1.91	197,447	3.02	268,393	4.11	18,526	0.28	92,976	1.42	197,080	3.02
130	Springfield, Ill	1,573,166	25.03	137,237	2.18	138,783	2.21	158,451	2.52	15,776	0.25	21,500	0.34	67,287	1.07
131	Bethlehem, Pa	1,264,159	20.12	105,713	1.68	95,621	1.52	49,367	0.79	6,066	0.10	13,887	0.22	40,473	0.64
132	Huntington, W. Va	1,631,131	26.06	82,951	1.33	113,322	1.81	173,645	2.77	36,070	0.58	16,774	0.27	89,453	1.43
133	Cicero, Ill	1,399,166	22.48	125,090	2.01	111,794	1.80	104,095	1.67	13,184	0.21	27,309	0.44	133,078	2.14
134	Quincy, Mass	2,487,384	41.02	145,182	2.39	220,114	3.63	213,378	3.52	17,739	0.29	66,150	1.09	174,939	2.89
135	Lincoln, Nebr	1,620,547	26.75	126,707	2.09	71,260	1.18	140,072	2.31	13,592	0.22	51,025	0.84	65,084	1.07
136	Holyoke, Mass	2,516,105	41.70	141,467	2.34	221,046	3.66	318,692	5.28	12,223	0.20	122,304	2.03	202,328	3.35

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137	East Orange, N. J.	2,071,159	34.54	105,818	1.76	221,217	3.69	205,267	3.42	20,067	0.33	40,289	0.67	197,063	3.29
138	Portsmouth, Va.	974,464	16.51	101,037	1.71	86,525	1.47	99,279	1.68	13,461	0.23	37,226	0.63	80,472	1.36
139	Covington, Ky.	1,130,891	19.39	116,398	2.00	109,385	1.88	143,178	2.46	5,052	0.09	12,352	0.21	125,300	2.15
140	Macon, Ga.	1,211,688	20.81	53,395	0.92	110,040	1.89	182,435	3.13	18,671	0.32	65,214	1.12	81,142	1.39
141	Roanoke, Va.	1,331,047	22.87	129,816	2.23	130,551	2.24	156,153	2.68	13,233	0.23	23,213	0.40	97,241	1.67
142	Jackson, Mich.	1,351,721	23.32	83,588	1.44	84,028	1.45	112,357	1.94	8,931	0.15	55,916	0.96	52,292	0.90
143	Shreveport, La.	1,387,356	23.98	107,116	1.85	130,251	2.25	193,799	3.35	19,882	0.34	42,216	0.73	136,097	2.35
144	Fresno, Calif.	2,130,481	36.98	102,955	1.79	145,029	2.52	401,805	6.98	24,901	0.43	32,869	0.57	60,242	1.05
145	Niagara Falls, N. Y.	2,264,960	39.65	181,652	3.18	180,045	3.15	197,988	3.47	21,530	0.38	65,939	1.15	205,033	3.59
146	Lakewood, Ohio	1,745,501	30.74	63,909	1.13	98,937	1.74	118,017	2.08	11,109	0.20	22,814	0.40	116,196	2.05
147	Lancaster, Pa.	1,016,880	18.00	37,158	0.66	82,632	1.46	73,083	1.29	2,414	0.04	10,140	0.18	68,183	1.21
148	Wheeling, W. Va.	1,558,498	27.73	91,050	1.62	146,245	2.60	176,783	3.15	4,900	0.09	23,828	0.42	84,577	1.50
149	Pasadena, Calif.	3,015,984	53.93	167,641	3.00	154,035	2.75	222,442	3.98	39,014	0.70	37,622	0.67	208,313	3.73
150	Topeka, Kans.	1,347,548	24.20	69,872	1.25	96,054	1.73	156,679	2.81	6,817	0.12	31,880	0.57	97,067	1.74
151	Wichita Falls, Tex.	740,292	(1)	77,424	(1)	54,246	(1)	55,921	(1)	15,574	(1)	10,552	(1)	33,530	(1)
152	Augusta, Ga.	1,489,162	26.96	66,919	1.21	154,425	2.80	142,350	2.58	18,313	0.33	15,497	0.28	69,069	1.25
153	Kalamazoo, Mich.	1,520,458	28.36	81,639	1.52	103,971	1.94	189,791	3.54	8,995	0.17	26,346	0.49	47,905	0.89
154	Newton, Mass.	2,825,035	52.97	164,252	3.08	249,798	4.68	209,225	3.92	18,006	0.34	44,033	0.83	215,937	4.05
155	Atlantic City, N. J.	4,526,332	84.94	281,479	5.28	573,121	10.76	579,460	10.87	200,119	3.76	96,078	1.80	434,473	8.15
156	Decatur, Ill.	1,017,383	19.12	69,336	1.30	59,053	1.11	86,080	1.62	10,587	0.20	12,374	0.23	22,211	0.42
157	Davenport, Iowa	1,613,180	30.62	95,250	1.81	115,205	2.19	167,296	3.18	24,063	0.46	19,153	0.36	83,123	1.58
158	Charlotte, N. C.	1,204,335	22.91	88,938	1.69	115,713	2.20	123,298	2.35	14,030	0.27	48,173	0.92	109,247	2.08
159	Malden, Mass.	1,664,422	32.06	76,866	1.48	135,836	2.62	160,222	3.09	17,273	0.33	48,923	0.94	171,881	3.31
160	Oak Park, Ill.	1,528,619	29.73	65,646	1.28	117,719	2.29	86,475	1.68	4,184	0.08	27,584	0.54	112,321	2.18
161	Kenosha, Wis.	1,516,739	29.80	77,965	1.53	103,870	2.04	161,536	3.17	12,761	0.25	41,484	0.82	73,232	1.44
162	Hammond, Ind.	1,715,896	34.06	106,708	2.12	113,795	2.26	151,101	3.00	6,821	0.14	6,073	0.12	94,947	1.88
163	Mount Vernon, N. Y.	2,614,826	51.90	148,451	2.95	213,500	4.24	147,080	2.92	21,008	0.42	32,850	0.65	171,300	3.40
164	Cedar Rapids, Iowa	1,299,377	25.83	60,206	1.20	72,414	1.44	105,663	2.09	11,583	0.23	8,088	0.16	99,792	1.98

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

165	Woonsocket, R. I.	$1,322,745	$26.50	$84,732	$1.70	$178,642	$3.58	$216,658	$4.34	$10,515	$0.21	$8,895	$0.18	$86,101	$1.72
166	New Castle, Pa.	1,149,615	23.07	77,757	1.56	71,958	1.44	78,193	1.57	8,483	0.17	11,030	0.22	53,726	1.08
167	Beaumont, Tex.	889,036	17.90	64,619	1.30	88,523	1.78	100,934	2.03	16,799	0.34	22,705	0.46	48,030	0.97
168	McKeesport, Pa.	1,305,800	26.60	75,698	1.54	93,933	1.91	101,759	2.07	5,606	0.11	19,888	0.41	104,193	2.12
169	York, Pa.	1,129,046	23.01	83,963	1.71	68,650	1.40	103,849	2.12	16,387	0.33	13,139	0.27	87,825	1.79
170	Haverhill, Mass.	1,952,807	39.84	91,707	1.87	146,704	2.99	206,685	4.22	11,734	0.24	68,507	1.40	97,477	1.99
171	Bay City, Mich.	1,338,579	27.44	72,978	1.50	87,745	1.80	230,162	4.72	4,548	0.09	10,644	0.22	37,978	0.78
172	Elmira, N. Y.	1,448,152	29.92	113,846	2.35	101,777	2.10	115,210	2.38	22,435	0.46	26,333	0.54	66,210	1.37
173	Charleston, W. Va.	1,199,619	24.91	70,225	1.46	130,673	2.71	131,710	2.73	21,531	0.45	37,434	0.78	96,438	2.00
174	Medford, Mass.	1,548,998	32.25	112,614	2.34	106,568	2.22	152,911	3.18	17,461	0.36	17,321	0.36	137,940	2.87

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

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 326. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
						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														
175	Galveston, Tex	$1,214,204	$25.30	$60,261	$1.26	$101,939	$2.12	$151,266	$3.15	$15,131	$0.32	$23,145	$0.48	$75,709	$1.58
176	Pontiac, Mich	1,274,079	26.85	98,090	2.07	93,579	1.97	88,118	1.86	29,712	0.63	37,858	0.80	67,666	1.43
177	Chelsea, Mass	1,828,994	38.55	109,381	2.31	169,003	3.56	218,642	4.61	38,042	0.80	35,116	0.74	109,814	2.31
178	Stockton, Calif	1,700,767	35.97	129,373	2.74	105,252	2.23	220,536	4.66	24,713	0.52	1,200	0.03	115,135	2.43
179	Perth Amboy, N. J	1,255,261	26.63	75,054	1.59	144,900	3.07	61,186	1.30	18,059	0.38	29,871	0.63	111,554	2.37
180	Pittsfield, Mass	1,418,354	30.10	78,549	1.67	125,487	2.66	100,353	2.13	19,855	0.42	43,734	0.93	65,204	1.38
181	Lexington, Ky	1,100,076	23.46	72,954	1.56	99,131	2.11	161,647	3.45	5,051	0.11	34,908	0.74	75,694	1.61
182	Lima, Ohio	879,376	18.82	62,580	1.34	48,925	1.05	62,148	1.33	9,233	0.20	11,511	0.25	30,286	0.65
183	Madison, Wis	1,794,286	38.68	97,134	2.09	99,042	2.14	169,516	3.65	16,676	0.36	45,429	0.98	163,226	3.52
184	Newport News, Va	733,554	15.86	75,768	1.64	80,560	1.74	74,107	1.60	11,635	0.25	16,412	0.35	49,370	1.07
185	Montgomery, Ala	886,589	19.19	71,977	1.56	109,728	2.37	99,385	2.15	11,109	0.24	23,169	0.50	77,335	1.67
186	Greensboro, N. C	920,753	20.15	93,409	2.02	103,218	2.23	41,215	0.89	11,786	0.26	36,296	0.79	52,586	1.14
187	East Chicago, Ind	1,223,242	26.84	71,762	1.57	117,291	2.57	137,293	3.01	10,364	0.23	20,126	0.44	120,818	2.65
188	New Rochelle, N. Y	2,932,279	66.13	186,253	4.20	276,888	6.24	306,937	6.92	15,202	0.34	34,312	0.77	244,514	5.51
189	Columbus, Ga	893,942	20.20	69,671	1.57	100,321	2.27	103,475	2.34	4,443	0.10	25,138	0.57	78,711	1.78
190	Evanston, Ill	1,889,178	43.05	99,657	2.27	185,418	4.23	135,260	3.08	23,435	0.53	34,163	0.78	128,568	2.93
191	Pueblo, Colo	1,097,301	25.06	73,573	1.68	80,777	1.84	124,416	2.84	14,576	0.33	35,453	0.81	22,377	0.51
192	Fitchburg, Mass	1,635,970	37.45	78,373	1.79	112,625	2.58	156,475	3.58	12,057	0.28	52,845	1.21	72,620	1.66
193	San Jose, Calif	1,370,793	31.51	62,208	1.43	74,590	1.71	139,073	3.20	15,890	0.37	30,165	0.69	56,727	1.30
194	Waco, Tex	1,076,327	24.89	56,466	1.31	75,472	1.75	141,271	3.27	18,854	0.44	19,997	0.46	41,416	0.96
195	Muskegon, Mich	1,165,530	27.05	63,784	1.48	63,121	1.46	123,257	2.86	6,351	0.15	33,581	0.78	73,490	1.71
196	Brookline, Mass	2,314,839	53.94	128,869	3.00	241,974	5.64	231,341	5.39	31,831	0.74	90,420	2.11	236,937	5.52
197	Salem, Mass	1,620,150	37.82	85,220	1.99	124,073	2.90	133,069	3.11	23,308	0.54	87,585	2.04	156,109	3.64
198	Jamestown, N. Y	1,462,621	34.18	78,117	1.83	77,119	1.80	130,588	3.05	30,599	0.72	25,158	0.59	56,543	1.32
199	Butte, Mont	926,837	21.70	67,217	1.57	60,620	1.42	107,071	2.51	4,585	0.11	6,353	0.15	126,915	2.97

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200	Williamsport, Pa	993,667	23.29	53,327	1.25	57,063	1.34	85,512	2.00	6,592	0.15	17,637	0.41	16,830	0.39
201	Muncie, Ind	906,374	21.33	52,849	1.24	57,955	1.36	102,465	2.41	3,777	0.09	7,271	0.17	30,823	0.73
202	Hamilton, Ohio	826,968	19.52	77,807	1.84	42,845	1.01	78,397	1.85	2,738	0.06	16,172	0.38	26,315	0.62
203	Lorain, Ohio	1,050,991	24.87	86,739	2.05	80,150	1.90	95,414	2.26	11,314	0.27	20,011	0.47	28,825	0.68
204	Everett, Mass	1,619,047	38.40	88,365	2.10	123,123	2.92	182,275	4.32	22,061	0.52	26,637	0.63	110,279	2.62
205	Chicopee, Mass	1,299,571	30.90	69,918	1.66	101,950	2.42	140,889	3.35	7,705	0.18	36,122	0.86	69,853	1.66
206	Springfield, Mo	850,199	20.29	47,910	1.14	65,756	1.57	96,833	2.31	8,158	0.19	8,001	0.19	31,549	0.75
207	Battle Creek, Mich	1,025,872	24.72	66,912	1.61	90,974	2.19	96,557	2.33	8,218	0.20	29,754	0.72	20,249	0.49
208	Durham, N. C	733,376	17.75	72,352	1.75	54,406	1.32	74,866	1.81	9,026	0.22	14,258	0.35	66,705	1.61
209	Columbia, S. C	853,713	20.71	50,509	1.23	102,783	2.49	90,784	2.20	17,722	0.43	24,930	0.60	66,798	1.62
210	Dubuque, Iowa	974,301	23.82	52,959	1.29	67,466	1.65	135,091	3.30	18,114	0.44	11,710	0.29	64,141	1.57
211	Stamford, Conn	1,690,523	41.55	128,600	3.16	143,003	3.51	152,836	3.76	20,322	0.50	21,734	0.53	138,745	3.41
212	Joliet, Ill	1,092,609	26.93	82,989	2.05	76,657	1.89	89,199	2.20	6,513	0.16	9,343	0.23	22,252	0.55
213	Aurora, Ill	896,551	22.27	84,278	2.09	84,532	2.10	80,491	2.00	7,109	0.18	12,871	0.32	45,266	1.12
214	Superior, Wis	1,301,267	32.80	80,615	2.03	130,824	3.30	195,215	4.92	7,968	0.20	21,170	0.53	44,485	1.12
215	Council Bluffs, Iowa	937,117	23.66	42,375	1.07	40,756	1.03	59,187	1.49	5,497	0.14	5,666	0.14	49,625	1.25
216	Rock Island, Ill	663,718	16.84	44,123	1.12	38,129	0.97	55,015	1.40	7,168	0.18	23,895	0.61	36,204	0.92
217	Taunton, Mass	1,191,779	30.31	70,220	1.79	102,604	2.61	125,633	3.20	18,306	0.47	49,718	1.26	50,750	1.29
218	Portsmouth, Ohio	755,609	19.33	66,730	1.71	41,554	1.06	53,981	1.38	5,179	0.13	6,886	0.18	24,858	0.64
219	Quincy, Ill	807,059	20.81	55,770	1.44	70,399	1.82	90,799	2.34	5,587	0.14	16,777	0.43	32,096	0.83
220	New Brunswick, N. J	1,233,578	32.48	74,145	1.95	97,410	2.56	145,432	3.83	11,489	0.30	18,922	0.50	112,441	2.96
221	Austin, Tex	905,172	24.00	57,893	1.53	45,698	1.21	78,387	2.08	16,100	0.43	9,075	0.24	66,617	1.77
222	Ogden, Utah	929,590	25.21	71,292	1.93	72,757	1.97	60,876	1.65	6,944	0.19	10,821	0.29	34,075	0.92
223	Kokomo, Ind	619,464	16.81	41,639	1.13	48,095	1.30	88,171	2.39	3,591	0.10	5,116	0.14	27,528	0.75
224	Easton, Pa	953,050	25.89	72,317	1.96	66,430	1.80	59,495	1.62	3,518	0.10	6,941	0.19	86,378	2.35
225	Waterloo, Iowa	950,405	25.87	46,876	1.28	60,625	1.65	125,400	3.41	10,042	0.27	6,815	0.19	27,090	0.74
226	Wilmington, N. C	761,933	20.78	41,029	1.12	71,677	1.95	72,784	1.98	4,783	0.13	23,322	0.64	84,928	2.32
227	Danville, Ill	717,632	19.60	41,187	1.12	50,998	1.39	109,257	2.98	8,610	0.24	4,329	0.12	44,857	1.23
228	Hazleton, Pa	804,226	22.25	47,078	1.30	33,418	0.92	33,530	0.93	4,492	0.12	7,988	0.22	31,083	0.86
229	Auburn, N. Y	1,018,502	28.52	66,088	1.85	68,568	1.92	134,100	3.75	6,977	0.20	32,514	0.91	71,313	2.00
230	Poughkeepsie, N. Y	1,090,459	30.56	59,272	1.66	76,692	2.15	47,975	1.34	6,488	0.18	110,264	3.09	83,566	2.34
231	Orange, N. J	1,112,115	31.43	68,088	1.92	112,283	3.17	95,229	2.69	9,679	0.27	26,750	0.76	94,351	2.67
232	Petersburg, Va	670,921	18.98	80,322	2.27	71,458	2.02	67,215	1.90	6,138	0.17	24,817	0.70	49,126	1.39
233	Amsterdam, N. Y	1,020,831	28.93	67,830	1.92	55,875	1.58	90,569	2.57	8,820	0.25	31,916	0.90	79,772	2.26
234	Waltham, Mass	1,241,410	35.48	76,823	2.20	98,710	2.82	97,569	2.79	29,988	0.86	22,275	0.64	99,262	2.84
235	Norristown, Pa	588,891	16.90	30,411	0.87	51,501	1.48	22,467	0.64	5,728	0.16	5,501	0.16	22,425	0.64
236	Lewiston, Me	676,539	19.63	53,454	1.55	66,182	1.92	63,561	1.84	14,368	0.42	11,745	0.34	27,316	0.79
237	Green Bay, Wis	988,396	28.82	52,974	1.54	57,201	1.67	118,265	3.45	9,794	0.29	9,672	0.28	27,086	0.79
238	Sheboygan, Wis	1,043,353	31.11	65,818	1.96	54,362	1.62	114,199	3.41	7,767	0.23	8,361	0.25	44,514	1.33
239	Moline, Ill	751,325	22.44	47,343	1.41	48,052	1.44	56,261	1.68	6,634	0.20	5,533	0.17	40,893	1.22
240	Oshkosh, Wis	1,136,432	34.21	63,172	1.90	59,129	1.78	148,729	4.48	11,109	0.33	13,537	0.41	35,494	1.07
241	Elgin, Ill	693,846	21.05	51,401	1.56	45,997	1.40	63,871	1.94	6,586	0.20	8,545	0.26	29,840	0.91
242	Watertown, N. Y	1,088,881	33.28	83,321	2.55	57,802	1.77	105,361	3.22	5,291	0.16	29,712	0.91	38,952	1.19
243	Muskogee, Okla	829,996	25.94	40,352	1.26	55,044	1.72	91,555	2.86	2,423	0.08	11,137	0.35	16,695	0.52
244	La Crosse, Wis	949,941	31.23	53,780	1.77	55,708	1.83	123,096	4.05	5,996	0.20	10,705	0.35	30,145	0.99
245	Newburgh, N. Y	948,973	31.20	48,925	1.61	65,962	2.17	53,685	1.76	2,818	0.09	10,414	0.34	67,688	2.23
246	Lynchburg, Va	932,205	30.66	83,935	2.76	79,209	2.61	99,402	3.27	8,163	0.27	30,883	1.02	67,797	2.23
247	Colorado Springs, Colo	1,098,779	36.50	58,613	1.95	66,499	2.21	76,155	2.53	8,529	0.28	23,199	0.77	19,444	0.65

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925

[This table is presented in two sections, the first section beginning on p. 318. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		General expenses		Repair for compensation				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	$127,962,175	$3.14	$5,251,864	$0.13	$89,406,120	$2.19	$571,827,138	$14.03	$19,592,825	$0.48	$49,934,122	$1.23	$72,778,984	$1.79
	Group I	63,369,647	3.55	2,192,072	0.12	55,109,753	3.09	271,519,197	15.23	9,217,610	0.52	26,228,474	1.47	49,340,674	2.77
	Group II	16,226,371	3.67	852,758	0.19	14,680,930	3.32	63,180,649	14.31	2,645,620	0.60	6,509,557	1.47	6,581,791	1.49
	Group III	24,435,790	2.60	1,319,801	0.14	10,522,139	1.12	120,080,895	12.78	3,987,120	0.42	9,198,596	0.98	8,861,684	0.94
	Group IV	14,337,602	2.51	651,400	0.11	5,660,865	0.99	74,448,947	13.04	2,452,879	0.43	5,321,296	0.93	5,012,782	0.88
	Group V	9,592,765	2.82	235,833	0.07	3,432,433	1.01	42,597,450	12.51	1,289,596	0.38	2,676,199	0.79	2,982,053	0.88
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N. Y	$22,623,173	$3.85			$18,835,392	$3.20	$104,776,966	$17.83	$2,072,417	$0.35	$6,340,679	$1.08	$21,627,585	$3.68
2	Chicago, Ill	8,150,732	2.72	$438,794	$0.15	5,776,688	1.93	40,505,403	13.52	1,201,074	0.40	5,889,659	1.97	6,181,076	2.06
3	Philadelphia, Pa	4,964,444	2.51	162,730	0.08	6,182,902	3.12	22,357,448	11.30	593,004	0.30	2,940,674	1.49	7,726,596	3.90
4	Detroit, Mich	3,892,919	3.20	227,517	0.19	3,688,008	3.03	14,884,501	12.22	1,041,733	0.86	2,127,167	1.75	2,087,517	1.71
5	Cleveland, Ohio	2,965,314	3.17	569,714	0.61	2,002,674	2.14	14,596,907	15.59	1,104,149	1.18	555,001	0.59	2,110,573	2.25
6	St. Louis, Mo	2,618,161	3.21			2,650,414	3.25	8,603,909	10.56	366,673	0.45	1,269,484	1.56	435,182	0.53
7	Baltimore, Md	3,120,198	3.92			1,600,654	2.01	7,282,113	9.14	284,422	0.36	1,010,049	1.27	835,636	1.05
8	Boston, Mass	3,088,550	3.95	44,433	0.06	4,350,571	5.57	13,813,945	17.67	792,636	1.01	2,453,964	3.14	3,002,285	3.84
9	Los Angeles, Calif	4,619,368	(1)	585,216	(1)	3,209,021	(1)	20,292,640	(1)	774,910	(1)	851,657	(1)	725,320	(1)
10	Pittsburgh, Pa	3,493,741	5.53	85,302	0.14	2,089,893	3.31	10,170,377	16.10	480,773	0.76	628,696	1.00	1,229,052	1.95
11	San Francisco, Calif	1,086,847	1.97			2,143,860	3.88	5,761,093	10.42	192,927	0.35	917,284	1.66	1,376,933	2.49
12	Buffalo, N. Y	2,746,200	5.13	78,366	0.15	2,579,676	4.82	8,473,895	15.82	312,892	0.58	1,244,160	2.32	2,002,919	3.74

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

13	Milwaukee, Wis	$1,653,768	$3.25	$63,141	$0.12	$1,825,186	$3.58	$6,953,530	$13.66	$282,779	$0.56	$1,320,711	$2.59	$617,612	$1.21
14	Washington, D. C	2,371,888	4.82	374,336	0.76	2,907,943	5.91	7,125,588	14.47	185,695	0.38	1,091,966	2.22	788,706	1.60
15	Newark, N. J	1,241,934	2.74	62,178	0.14	2,354,849	5.20	7,848,077	17.34	283,978	0.63	589,468	1.30	813,449	1.80
16	Minneapolis, Minn	1,571,316	3.69	45,155	0.11	971,905	2.28	6,742,739	15.85	439,511	1.03	753,315	1.77	470,714	1.11
17	New Orleans, La	1,085,265	2.62			313,298	0.76	3,575,240	8.63	72,280	0.17	254,941	0.62	265,698	0.64
18	Cincinnati, Ohio	2,171,273	5.30	126,344	0.31	1,143,339	2.79	6,353,275	15.52	275,565	0.67	113,644	0.28	982,965	2.40
19	Kansas City, Mo	1,502,173	4.15	115,609	0.32	1,392,710	3.85	5,120,603	14.15	206,029	0.57	383,415	1.06	167,045	0.46
20	Seattle, Wash	1,462,183	(1)	36,019	(1)	486,343	(1)	4,526,857	(1)	276,253	(1)	396,570	(1)	471,566	(1)
21	Indianapolis, Ind	939,376	2.62	18,536	0.05	747,915	2.08	4,807,912	13.40	243,853	0.68	501,383	1.40	336,276	0.94
22	Rochester, N. Y	1,194,330	3.77	7,544	0.02	794,540	2.51	5,901,911	18.61	195,429	0.62	631,166	1.99	919,555	2.90
23	Jersey City, N. J	1,032,865	3.28	3,896	0.01	1,742,902	5.53	4,224,917	13.40	184,248	0.58	472,978	1.50	748,205	2.37

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

24	Louisville, Ky	$505,594	$1.69	$12,463	$0.04	$524,007	$1.75	$2,778,176	$9.29	$125,726	$0.42	$191,551	$0.64	$226,261	$0.76
25	Toledo, Ohio	726,074	2.53			134,782	0.47	3,991,081	13.89	173,454	0.60	153,905	0.54	292,184	1.02
26	Portland, Oreg	637,623	(1)	77,019	(1)	47,322	(1)	3,759,096	(1)			338,264	(1)	182,663	(1)
27	Akron, Ohio	723,603	(1)	1,143	(1)	111,670	(1)	2,699,887	(1)	44,263	(1)	59,056	(1)	235,790	(1)
28	Denver, Colo	956,899	3.41	90,359	0.32	709,460	2.53	4,177,875	14.87	149,191	0.53	614,153	2.19	379,486	1.35
29	Columbus, Ohio	531,402	1.90	52,786	0.19	63,829	0.23	3,165,412	11.31	62,003	0.22	110,569	0.40	408,245	1.46
30	Providence, R. I	962,489	3.60	78,698	0.29	280,021	1.05	3,155,550	11.79	38,000	0.14	255,355	0.95	296,161	1.11
31	Oakland, Calif	478,458	1.91	48,369	0.19	21,302	0.09	4,139,388	16.54	133,859	0.53	397,486	1.59	84,085	0.34
32	St. Paul, Minn	694,627	2.82	21,359	0.09	291,650	1.19	3,170,184	12.89	223,456	0.91	341,987	1.39	341,235	1.39
33	Atlanta, Ga	518,238	(1)	61,292	(1)	524,203	(1)	2,887,632	(1)	94,503	(1)	157,337	(1)	79,203	(1)
34	Omaha, Nebr	400,558	1.89	31,020	0.15	10,724	0.05	3,322,338	15.69	77,444	0.37	184,838	0.87	186,729	0.88
35	Birmingham, Ala	309,330	1.51	38,953	0.19	10,900	0.05	1,901,403	9.30	96,941	0.47	74,185	0.36	42,455	0.21
36	San Antonio, Tex	500,043	2.58	42,664	0.22	58,122	0.30	1,745,752	8.99	33,506	0.17	195,437	1.01	29,712	0.15
37	Worcester, Mass	815,801	4.27	59,928	0.31	895,517	4.69	3,143,801	16.45	130,300	0.68	190,997	1.00	308,668	1.62
38	Dallas, Tex	535,223	2.82	22,096	0.12	236,546	1.25	1,910,754	10.07	24,852	0.13	225,300	1.19	47,459	0.25
39	Richmond, Va	425,181	2.28			240,310	1.29	1,799,269	9.64	36,962	0.20	103,433	0.55	75,494	0.40
40	Syracuse, N. Y	572,032	3.14	59,271	0.33	436,012	2.39	2,508,699	13.77	91,893	0.50	215,103	1.18	366,682	2.01
41	New Haven, Conn	435,274	2.43	3,068	0.02	208,106	1.16	2,632,389	14.71	85,285	0.48	201,880	1.13	154,400	0.86
42	Memphis, Tenn	478,183	2.74	46,533	0.27	417,468	2.39	1,547,961	8.87	78,025	0.45	311,208	1.78	33,375	0.19
43	Dayton, Ohio	430,049	2.49	7,101	0.04	194,308	1.12	2,053,415	11.87	145,785	0.84	90,450	0.52	246,776	1.43
44	Norfolk, Va	179,659	(1)			141,530	(1)	1,318,701	(1)	37,514	(1)	54,823	(1)	97,458	(1)
45	Houston, Tex	586,398	(1)			155,145	(1)	2,019,362	(1)	41,615	(1)	180,205	(1)	66,809	(1)
46	Bridgeport, Conn	379,921	(1)	4,724	(1)	329,012	(1)	1,886,320	(1)	98,242	(1)	156,047	(1)	187,574	(1)
47	Youngstown, Ohio	292,269	1.83	112,397	0.70	45,748	0.29	2,069,633	12.94	71,565	0.45	145,061	0.91	199,055	1.24
48	Hartford, Conn	457,356	2.91	775	(2)	228,162	1.45	2,591,743	16.49	50,000	0.32	292,040	1.86	186,944	1.19

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

[2] 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: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 318. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		General expenses		Repair for compensation				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	Fort Worth, Tex.	$169,551	$1.11	$3,220	$0.02	$40,206	$0.26	$1,386,327	$9.08	$30,742	$0.20	$117,148	$0.77	$10,973	$0.07
50	Grand Rapids, Mich.	249,283	1.67	12,917	0.09	92,525	0.62	2,573,158	17.28	117,824	0.79	185,452	1.25	58,953	0.40
51	Springfield, Mass.	641,818	4.51	48,036	0.34	179,723	1.26	2,714,084	19.05	165,300	1.16	293,003	2.06	202,118	1.42
52	Scranton, Pa.	308,496	2.17	93,202	0.66			1,875,161	13.18	30,071	0.21	128,238	0.90	199,525	1.40
53	Paterson, N. J.	431,672	3.05			131,745	0.93	2,270,921	16.03	62,265	0.44	127,778	0.90	200,019	1.41
54	Des Moines, Iowa	387,618	2.76	35,147	0.25	92,728	0.66	2,532,313	18.00	87,778	0.62	147,086	1.05	102,778	0.73
55	Nashville, Tenn.	442,175	3.25	48,463	0.36	176,442	1.30	842,597	6.19	30,260	0.22	124,277	0.91	68,991	0.51
56	Trenton, N. J.	365,955	2.77			98,224	0.74	1,887,924	14.30	63,122	0.48	122,093	0.92	133,601	1.01
57	Salt Lake City, Utah	416,678	3.18	5,332	0.04	38,230	0.29	2,018,779	15.42	60,533	0.46	173,640	1.33	58,347	0.45
58	Fall River, Mass.	518,587	4.01	8,270	0.06	427,371	3.30	1,861,703	14.39	76,810	0.59	139,861	1.08	236,469	1.83
59	Camden, N. J.	340,444	2.65			87,304	0.68	1,721,723	13.38	34,771	0.27	68,491	0.53	188,700	1.47
60	Flint, Mich.	254,914	2.04			248,751	1.99	1,394,275	11.14	55,824	0.45	88,274	0.71	57,722	0.46
61	Wilmington, Del.	249,709	2.06	13,541	0.11	6,931	0.06	1,090,475	9.01	45,830	0.38	95,308	0.79	35,481	0.29
62	New Bedford, Mass.	604,573	5.06	29,457	0.25	316,631	2.65	1,804,423	15.10	69,425	0.58	138,236	1.16	224,030	1.87
63	Cambridge, Mass.	515,617	4.34	5,010	0.04	324,130	2.73	1,348,419	11.36	63,330	0.53	224,330	1.89	320,389	2.70
64	Erie, Pa.	209,892	(1)	26,142	(1)	500	(1)	1,406,635	(1)	39,873	(1)	25,204	(1)	121,491	(1)
65	Tulsa, Okla.	143,043	1.21	3,269	0.03	20,643	0.17	1,564,398	13.24	42,242	0.36	97,245	0.82	15,112	0.13
66	Albany, N. Y.	351,713	2.98	5,247	0.04	299,221	2.54	1,245,158	10.56	71,664	0.61	184,455	1.56	188,706	1.60
67	Kansas City, Kans.	194,910	1.68			12,012	0.10	1,442,384	12.41	38,896	0.33	62,247	0.54	39,016	0.34
68	Yonkers, N. Y.	326,687	2.87	3,227	0.03	357,951	3.14	2,379,121	20.90	33,960	0.30	109,502	0.96	316,500	2.78
69	Reading, Pa.	244,721	2.17	18,150	0.16	1,381	0.01	1,040,122	9.23	29,308	0.26	75,816	0.67	83,494	0.74
70	Duluth, Minn.	275,874	2.50	6,780	0.06	24,402	0.22	1,660,676	15.03	62,312	0.56	81,407	0.74	112,959	1.02
71	Lowell, Mass.	504,632	4.58			371,548	3.37	1,502,414	13.64	36,412	0.33	79,453	0.72	267,853	2.43
72	Spokane, Wash.	269,247	2.47	17,609	0.16	32,879	0.30	1,668,878	15.33	64,089	0.59	130,039	1.19	58,339	0.54
73	Elizabeth, N. J.	258,780	(1)	55,315	(1)	78,714	(1)	1,413,114	(1)	36,896	(1)	54,052	(1)	78,370	(1)

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74	Canton, Ohio	273,020	2.57			33,198	0.31	1,232,996	11.60	16,495	0.16	22,997	0.22	101,571	0.96
75	San Diego, Calif	283,613	2.67	708	0.01	17,234	0.16	1,695,524	15.99	75,919	0.72	239,030	2.25	83,186	0.78
76	Oklahoma City, Okla	250,209	(1)	2,151	(1)	32,358	(1)	1,578,191	(1)	35,998	(1)	66,920	(1)	23,564	(1)
77	Tacoma, Wash	245,655	2.35	6,590	0.06	25,632	0.25	1,389,748	13.30	45,404	0.43	126,730	1.21	39,547	0.38
78	Lynn, Mass	354,563	3.43			244,055	2.36	1,273,281	12.33	69,842	0.68	139,197	1.35	220,681	2.13
79	Waterbury, Conn	513,981	(1)			159,658	(1)	1,650,829	(1)	40,643	(1)	109,198	(1)	95,449	(1)
80	Utica, N. Y	221,412	2.18			195,888	1.93	1,286,394	12.65	76,968	0.76	91,812	0.90	158,109	1.56
81	El Paso, Tex	84,464	0.83			38,068	0.38	952,839	9.40	31,930	0.32	89,407	0.88	5,338	0.05
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000														
82	Somerville, Mass	$191,948	$1.93	$18,536	$0.19	$90,884	$0.92	$1,025,761	$10.33	$60,108	$0.61	$107,888	$1.09	$169,615	$1.71
83	Fort Wayne, Ind	137,147	1.40	10,574	0.11			1,319,582	13.49	84,952	0.87	91,162	0.93	57,279	0.59
84	Jacksonville, Fla	393,098	4.11			80,011	0.84	742,943	7.76	32,333	0.34	132,172	1.38	145,437	1.52
85	Knoxville, Tenn	336,604	3.56	3,146	0.03	204,125	2.16	758,607	8.02	28,270	0.30	19,031	0.20	28,131	0.30
86	Evansville, Ind	119,351	1.28	583	0.01	22,284	0.24	1,003,966	10.73	78,574	0.84	137,201	1.47	53,482	0.57
87	Lawrence, Mass	380,928	4.07	510	0.01	222,196	2.38	1,316,895	14.09	44,443	0.48	72,066	0.77	156,763	1.68
88	Savannah, Ga	104,565	1.12	11,197	0.12	63,798	0.69	366,991	3.94	28,624	0.31	53,191	0.57	99,104	1.06
89	Schenectady, N. Y	261,188	2.81	4,680	0.05	150,460	1.62	1,600,874	17.25	35,000	0.38	64,694	0.70	191,898	2.07
90	Allentown, Pa	206,389	2.24			2,000	0.02	859,632	9.33	18,157	0.20	44,096	0.48	56,369	0.61
91	Wichita, Kans	119,009	1.33	9,491	0.11	34,715	0.39	1,216,485	13.61	24,063	0.27	124,696	1.39	14,663	0.16
92	Bayonne, N. J	136,709	1.54	5,316	0.06	114,114	1.29	1,656,332	18.66	39,417	0.44	58,411	0.66	146,038	1.65
93	Long Beach, Calif	415,194	4.71	2,493	0.03	49,165	0.56	1,714,044	19.45	94,039	1.07	235,677	2.67	81,176	0.92
94	Tampa, Fla	148,943	1.75	34,500	0.40	150,585	1.77	534,338	6.27	26,904	0.32	60,464	0.71	61,836	0.73
95	Harrisburg, Pa	229,102	2.75			4,000	0.05	1,154,151	13.84	20,000	0.24	67,384	0.81	102,264	1.23
96	Manchester, N. H	293,123	3.53	2,096	0.03	56,856	0.68	784,228	9.44	40,434	0.49	44,498	0.54	44,432	0.53
97	Peoria, Ill	192,681	2.36	101	(1)	251	(1)	942,557	11.56	37,065	0.45	121,318	1.49	54,924	0.67
98	South Bend, Ind	137,989	1.72	5,674	0.07	25,000	0.31	1,276,726	15.94	61,542	0.77	126,439	1.58	28,326	0.35
99	Hamtramck, Mich	44,741	0.57	5,877	0.07	76,732	0.97	695,235	8.83	11,299	0.14	2,640	0.03	62,681	0.80
100	St. Joseph, Mo	141,493	1.81	5,719	0.07	23,032	0.29	884,954	11.30	41,085	0.52	64,726	0.83	45,381	0.58
101	Wilkes-Barre, Pa	228,334	2.94	19,415	0.25	2,000	0.03	951,484	12.25			72,702	0.94	92,834	1.20
102	Gary, Ind	129,802	1.69					1,260,488	16.40	60,469	0.79	190,378	2.48	31,130	0.40
103	Rockford, Ill	212,566	2.78	16,881	0.22	8,502	0.11	1,000,614	13.09	54,009	0.71	70,935	0.93	14,806	0.19
104	Sioux City, Iowa	115,419	1.52	1,178	0.02	1,562	0.02	1,270,130	16.68	42,801	0.56	70,017	0.92	31,749	0.42
105	Portland, Me	461,446	6.13	16,926	0.22	178,446	2.37	942,613	12.51	24,498	0.33	92,185	1.22	82,536	1.10
106	Little Rock, Ark	133,135	1.79	14,038	0.19	103,113	1.39	602,949	8.12	12,478	0.17	16,131	0.22	15,405	0.21
107	Charleston, S. C	93,545	1.28	2,806	0.04	189,195	2.59	435,460	5.96			45,910	0.63	79,233	1.08
108	Sacramento, Calif	141,610	1.96	23,144	0.32	33,749	0.47	1,517,328	21.00	36,526	0.51	189,780	2.63	60,609	0.84
109	Troy, N. Y	185,614	2.57	666	0.01	264,855	3.67	803,849	11.13	16,000	0.22	40,323	0.56	147,726	2.05
110	Binghamton, N. Y	237,599	3.30	1,310	0.02	350,705	4.87	1,091,683	15.16	22,523	0.31	39,559	0.55	173,388	2.41
111	Saginaw, Mich	143,311	2.00	1,458	0.02	46,084	0.64	1,063,223	14.87	41,642	0.58	24,718	0.35	24,910	0.35

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

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 318. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		General expenses		Repair for compensation				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	Johnstown, Pa.	$274,134	$3.84			$708	$0.01	$1,007,201	$14.09			$27,241	$0.38	$77,192	$1.08
113	East St. Louis, Ill.	140,314	1.96	$139	(1)			668,635	9.36	$14,896	$0.21	65,901	0.92	25,214	0.35
114	Terre Haute, Ind.	156,238	2.20	3,584	$0.05	10,500	0.15	1,094,293	15.40	44,811	0.63	105,148	1.48	65,544	0.92
115	Pawtucket, R. I.	226,070	3.23	8,491	0.12	63,798	0.91	733,729	10.49	22,860	0.33	33,183	0.47	42,267	0.60
116	Highland Park, Mich.	337,617	4.83	21,534	0.31	364,310	5.21	1,221,513	17.46	40,117	0.57	68,397	0.98	74,710	1.07
117	Lansing, Mich.	163,647	2.37	1,841	0.03	43,602	0.63	934,438	13.52	18,427	0.27	71,706	1.04	32,437	0.47
118	Passaic, N. J.	191,487	2.78	2,315	0.03	67,647	0.98	1,136,162	16.47	27,787	0.40	51,516	0.75	58,473	0.85
119	Springfield, Ohio	160,440	2.33			143,425	2.09	651,075	9.47	22,374	0.33	18,204	0.26	63,951	0.93
120	Chester, Pa.	99,310	1.45			12,349	0.18	711,309	10.38	2,350	0.03	13,429	0.20	62,376	0.91
121	Hoboken, N. J.	90,053	1.32			52,454	0.77	1,438,356	21.10	33,974	0.50	81,628	1.20	135,120	1.98
122	Racine, Wis.	131,006	1.93	2,568	0.04	24,057	0.36	874,631	12.92	30,445	0.45	64,206	0.95	49,162	0.73
123	Winston-Salem, N. C.	90,161	1.35	98	(1)	143,735	2.15	594,267	8.88	10,139	0.15	15,290	0.23	462	0.01
124	New Britain, Conn.	192,435	2.88	671	0.01	89,746	1.34	907,005	13.57	30,000	0.45	44,509	0.67	49,860	0.75
125	Chattanooga, Tenn.	118,891	1.79	5,786	0.09	181,188	2.73	473,394	7.13	30,000	0.45	23,793	0.36	21,912	0.33
126	Altoona, Pa.	144,052	2.18	5,386	0.08	3,275	0.05	774,249	11.70			13,306	0.20	75,029	1.13
127	Mobile, Ala.	106,193	1.62	753	0.01	47,952	0.73	468,420	7.13	1,100	0.02	31,892	0.49	23,099	0.35
128	Berkeley, Calif.	108,838	1.66	68,691	1.05	27,747	0.42	1,328,445	20.31	61,928	0.95	86,734	1.33	13,833	0.21
129	Brockton, Mass.	249,780	3.82	1,396	0.02	162,887	2.49	909,482	13.92	28,852	0.44	28,951	0.44	103,756	1.59
130	Springfield, Ill.	77,281	1.23	2,561	0.04	12,805	0.20	793,825	12.63	30,227	0.48	95,157	1.51	22,276	0.35
131	Bethlehem, Pa.	119,639	1.90	7,403	0.12	2,800	0.04	722,661	11.50	31,969	0.51	13,041	0.21	55,519	0.88
132	Huntington, W. Va.	86,083	1.38	1,481	0.02	28,717	0.46	959,724	15.33	20,784	0.33	19,705	0.31	2,422	0.04
133	Cicero, Ill.	125,136	2.01			3,924	0.06	723,198	11.62	13,772	0.22	7,417	0.12	11,169	0.18
134	Quincy, Mass.	314,758	5.19	13,570	0.22	189,868	3.13	875,366	14.44	33,219	0.55	141,835	2.34	81,266	1.34
135	Lincoln, Nebr.	44,868	0.74	6,200	0.10	24,870	0.41	976,599	16.12	28,858	0.48	58,461	0.97	12,951	0.21
136	Holyoke, Mass.	229,155	3.80	2,275	0.04	182,626	3.03	892,153	14.79	33,683	0.56	64,167	1.06	93,986	1.56

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137	East Orange, N. J	187,427	3.13	1,165	0.02	25,441	0.42	921,054	15.36	51,305	0.86	44,856	0.75	50,190	0.84
138	Portsmouth, Va	108,600	1.84	2,299	0.04	22,964	0.39	380,117	6.44	3,000	0.05	17,264	0.29	22,220	0.38
139	Covington, Ky	209,185	3.59	3,849	0.07	16,103	0.28	340,750	5.84	11,120	0.19	18,630	0.32	19,589	0.34
140	Macon, Ga	98,191	1.69	7,849	0.13	157,653	2.71	378,215	6.49	7,319	0.13	27,713	0.48	23,851	0.41
141	Roanoke, Va	126,647	2.18	4,421	0.08	39,095	0.67	565,577	9.72	14,301	0.25	13,542	0.23	17,257	0.30
142	Jackson, Mich	94,414	1.63	1,084	0.02	162,908	2.81	609,501	10.51	20,415	0.35	45,913	0.79	20,374	0.35
143	Shreveport, La	113,330	1.96	24,727	0.43	25,765	0.45	506,892	8.76	10,944	0.19	50,909	0.88	25,428	0.44
144	Fresno, Calif	127,820	2.22	6,394	0.11	6,434	0.11	1,104,703	19.18			89,080	1.55	28,249	0.49
145	Niagara Falls, N. Y	185,418	3.25	313	0.01	21,202	0.37	1,036,420	18.14	21,497	0.38	55,507	0.97	92,416	1.62
146	Lakewood, Ohio	140,055	2.47	228	(1)	3,996	0.07	1,014,797	17.87	51,912	0.91	21,613	0.38	81,918	1.44
147	Lancaster, Pa	148,494	2.63	12,302	0.22	2,633	0.05	514,492	9.11	3,000	0.05	13,961	0.25	48,388	0.86
148	Wheeling, W. Va	123,744	2.20			5,486	0.10	850,886	15.14	16,640	0.30	16,509	0.29	17,850	0.32
149	Pasadena, Calif	188,580	3.37	126,197	2.26	31,378	0.56	1,477,980	26.43	76,659	1.37	233,315	4.17	52,808	0.94
150	Topeka, Kans	88,140	1.58	12,042	0.22	22,304	0.40	681,979	12.25	13,225	0.24	46,904	0.84	24,585	0.44
151	Wichita Falls, Tex	62,086	(2)	1,960	(2)	6,149	(2)	377,662	(2)	8,408	(2)	36,492	(2)	288	(2)
152	Augusta, Ga	150,199	2.72	1,626	0.03	254,051	4.60	534,106	9.67	325	0.01	20,324	0.37	61,958	1.12
153	Kalamazoo, Mich	106,816	1.99			39,151	0.73	786,585	14.67	37,637	0.70	40,056	0.75	51,566	0.96
154	Newton, Mass	436,094	8.18			40,029	0.75	1,076,201	20.18	74,482	1.40	167,724	3.14	129,254	2.42
155	Atlantic City, N. J	298,178	5.60	35,881	0.67	124,548	2.34	1,453,066	27.27	51,075	0.96	168,250	3.16	230,604	4.33
156	Decatur, Ill	66,778	1.25			3,250	0.06	605,490	11.38	22,062	0.41	43,578	0.82	16,584	0.31
157	Davenport, Iowa	114,197	2.17	2,774	0.05			846,490	16.07	36,509	0.69	78,320	1.49	30,800	0.58
158	Charlotte, N. C	120,378	2.29	5,193	0.10	9,245	0.18	529,064	10.06	10,788	0.21	6,104	0.12	24,164	0.46
159	Malden, Mass	155,438	2.99			48,564	0.94	606,610	11.68	34,186	0.66	80,187	1.54	128,436	2.47
160	Oak Park, Ill	123,967	2.41	2,224	0.04	1,800	0.04	885,124	17.21	23,207	0.45	52,213	1.02	26,155	0.51
161	Kenosha, Wis	114,995	2.26	10,816	0.21	44,730	0.88	735,897	14.46	35,252	0.69	58,365	1.15	45,836	0.80
162	Hammond, Ind	93,984	1.87			7,086	0.14	1,019,603	20.24	30,274	0.60	65,155	1.29	20,349	0.40
163	Mount Vernon, N. Y	434,606	8.63	10,990	0.22	104,591	2.08	1,142,540	22.68	33,884	0.67	47,688	0.95	106,338	2.11
164	Cedar Rapids, Iowa	69,672	1.38	2,008	0.04	900	0.02	802,894	15.96	23,626	0.47	35,915	0.71	7,216	0.14

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

165	Woonsocket, R. I	$268,429	$5.38	$17,489	$0.35	$47,573	$0.95	$352,889	$7.07	$7,001	$0.14	$16,001	$0.32	$27,820	$0.56
166	New Castle, Pa	78,550	1.58			23,656	0.47	675,451	13.55	15,218	0.31	9,950	0.20	45,643	0.92
167	Beaumont, Tex	126,966	2.56	478	0.01	3,413	0.07	391,690	7.89	527	0.01	23,559	0.47	793	0.02
168	McKeesport, Pa	139,138	2.83	7,018	0.14			704,008	14.34	8,000	0.16	14,089	0.29	32,470	0.66
169	York, Pa	85,807	1.75	4,917	0.10	1,310	0.03	602,803	12.28	2,272	0.05	23,632	0.48	34,492	0.70
170	Haverhill, Mass	209,612	4.28	301	0.01	277,376	5.66	656,322	13.39	39,474	0.81	50,092	1.02	96,816	1.98
171	Bay City, Mich	137,349	2.82	92	(1)	42,663	0.87	668,828	13.71	22,934	0.47	11,836	0.24	10,822	0.22
172	Elmira, N. Y	160,692	3.32			90,489	1.87	630,756	13.03	12,557	0.26	27,937	0.58	79,910	1.65
173	Charleston, W. Va	52,832	1.10			17,264	0.36	605,804	12.58	9,532	0.20	10,413	0.22	15,763	0.33
174	Medford, Mass	139,085	2.90			42,162	0.88	648,716	13.50	16,905	0.35	55,405	1.15	101,910	2.12

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

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

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TABLE 13.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 318. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 50]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		General expenses		Repair for compensation				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														
175	Galveston, Tex	$143,362	$2.99			$219,269	$4.57	$389,017	$8.10			$19,217	$0.40	$15,888	$0.33
176	Pontiac, Mich	86,090	1.81	$4,423	$0.09	70,984	1.50	637,918	13.44	$15,997	$0.34	27,493	0.58	16,151	0.34
177	Chelsea, Mass	177,252	3.74	2,426	0.05	112,893	2.38	644,096	13.58	25,678	0.54	62,474	1.32	124,177	2.62
178	Stockton, Calif	98,383	2.08	17,753	0.38	13,888	0.29	797,131	16.86	38,863	0.82	78,388	1.66	60,152	1.27
179	Perth Amboy, N. J	99,422	2.11	2,567	0.05	22,266	0.47	590,976	12.54	16,440	0.35	14,996	0.32	67,970	1.44
180	Pittsfield, Mass	163,490	3.47	302	0.01	45,503	0.97	655,754	13.92	37,450	0.79	23,780	0.50	58,893	1.25
181	Lexington, Ky	134,802	2.87	2,001	0.04	82,874	1.77	379,711	8.10	8,884	0.19	33,338	0.71	9,081	0.19
182	Lima, Ohio	101,319	2.17			3,266	0.07	508,844	10.89	15,058	0.32	5,866	0.13	20,340	0.44
183	Madison, Wis	123,007	2.65	3,797	0.08	23,929	0.52	895,408	19.30	39,159	0.84	73,278	1.58	44,685	0.96
184	Newport News, Va	57,569	1.25	39	(1)	31,325	0.68	304,094	6.58	1,200	0.03	2,218	0.05	29,257	0.63
185	Montgomery, Ala	83,596	1.81	6,663	0.14	16,426	0.36	299,966	6.49	6,153	0.13	28,811	0.62	52,271	1.13
186	Greensboro, N. C	68,387	1.48			15,075	0.33	483,886	10.47	14,748	0.32	1,355	0.03	8,792	0.19
187	East Chicago, Ind	61,951	1.36					564,396	12.38	31,136	0.68	66,792	1.47	21,313	0.47
188	New Rochelle, N. Y	512,864	11.57	8,780	0.20	81,649	1.84	1,015,715	22.91	30,226	0.68	123,560	2.79	95,379	2.15
189	Columbus, Ga	63,302	1.43	1,314	0.03	96,776	2.19	289,552	6.54	5,194	0.12	33,535	0.76	22,510	0.51
190	Evanston, Ill	143,080	3.26	8,827	0.20	1,590	0.04	982,785	22.40	37,098	0.85	76,216	1.74	33,081	0.75
191	Pueblo, Colo	119,965	2.74	11,583	0.26	2,959	0.07	534,456	12.21	8,763	0.20	50,930	1.16	17,473	0.40
192	Fitchburg, Mass	235,088	5.38	4,099	0.09	198,310	4.54	568,886	13.02	12,072	0.28	27,473	0.63	105,047	2.40
193	San Jose, Calif	73,538	1.69	3,918	0.09			845,881	19.45	17,024	0.39	39,697	0.91	12,082	0.28
194	Waco, Tex	175,431	4.06	557	0.01	18,941	0.44	475,111	10.99	13,961	0.32	34,600	0.80	4,250	0.10
195	Muskegon, Mich	48,724	1.13			53,134	1.23	625,351	14.51	43,121	1.00	21,945	0.51	9,671	0.22
196	Brookline, Mass	332,788	7.75	3,115	0.07	28,247	0.66	612,239	14.27	63,881	1.49	207,431	4.83	105,766	2.46
197	Salem, Mass	189,299	4.42			130,314	3.04	483,200	11.28	26,896	0.63	70,754	1.65	110,323	2.58
198	Jamestown, N. Y	137,364	3.21	1,180	0.03	158,723	3.71	690,011	16.13			24,816	0.58	52,403	1.22
199	Butte, Mont	83,986	1.97			1,841	0.04	412,697	9.66	22,143	0.52	7,197	0.17	26,212	0.61
200	Williamsport, Pa	116,133	2.72	5,022	0.12	40,164	0.94	513,090	12.03	6,488	0.15	29,292	0.69	46,517	1.09
201	Muncie, Ind	62,263	1.47	2,175	0.05	2,221	0.05	529,192	12.45	15,757	0.37	28,447	0.67	11,179	0.26
202	Hamilton, Ohio	65,571	1.55			9,578	0.23	411,642	9.72	8,130	0.19	40,977	0.97	46,796	1.10
203	Lorain, Ohio	107,182	2.54			8,575	0.20	539,214	12.76	11,168	0.26	26,112	0.62	36,287	0.86
204	Everett, Mass	109,149	2.59			72,619	1.72	705,940	16.74	27,055	0.64	58,142	1.38	93,402	2.22

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205	Chicopee, Mass	190,874	4.54			93,806	2.23	514,348	12.23	15,137	0.36	18,826	0.45	40,143	0.95
206	Springfield, Mo	62,930	1.50	4,208	0.10	29,771	0.71	454,476	10.84	16,014	0.38	23,568	0.56	1,025	0.02
207	Battle Creek, Mich	76,655	1.85	2,135	0.05	4,125	0.10	574,393	13.84	14,078	0.34	37,339	0.90	4,483	0.11
208	Durham, N.C	73,927	1.79			21,725	0.53	311,767	7.55	5,900	0.14	2,856	0.07	25,588	0.62
209	Columbia, S. C	114,511	2.78	28	(1)	27,297	0.66	324,712	7.88	1,500	0.04	19,613	0.48	12,526	0.30
210	Dubuque, Iowa	95,950	2.35	8,481	0.21	3,798	0.09	441,116	10.78	17,152	0.42	30,772	0.75	27,551	0.67
211	Stamford, Conn	190,790	4.69	8,510	0.21	53,886	1.32	722,713	17.76	25,000	0.61	43,307	1.06	41,077	1.01
212	Joliet, Ill	108,885	2.68			1,800	0.04	623,145	15.36	19,400	0.48	27,451	0.68	24,975	0.62
213	Aurora, Ill	86,749	2.16					430,568	10.70	17,107	0.42	36,024	0.89	11,556	0.29
214	Superior, Wis	82,187	2.07			2,478	0.06	652,780	16.45	23,274	0.59	15,627	0.39	44,644	1.13
215	Council Bluffs, Iowa	80,468	2.03	2,111	0.05			582,795	14.71	17,061	0.43	27,107	0.68	24,469	0.62
216	Rock Island, Ill	38,534	0.98					371,449	9.43	12,963	0.33	22,845	0.58	13,393	0.34
217	Taunton, Mass	138,740	3.53			90,568	2.30	456,281	11.60	13,745	0.35	24,454	0.62	50,760	1.29
218	Portsmouth, Ohio	67,268	1.72	932	0.02	57,609	1.47	393,692	10.07	5,053	0.13	3,066	0.08	28,801	0.74
219	Quincy, Ill	82,193	2.12	2,789	0.07	9,180	0.24	375,200	9.67	10,803	0.28	41,234	1.06	14,232	0.37
220	New Brunswick, N. J	90,389	2.38	12,984	0.34	32,576	0.86	552,253	14.54	18,800	0.49	17,553	0.46	49,184	1.29
221	Austin, Tex	105,975	2.81			71,582	1.90	396,459	10.51			43,533	1.15	13,853	0.37
222	Ogden, Utah	87,275	2.37			6,129	0.17	537,728	14.58	9,556	0.26	12,937	0.35	19,200	0.52
223	Kokomo, Ind	47,255	1.28	672	0.02			326,028	8.85	7,039	0.19	17,109	0.46	7,221	0.20
224	Easton, Pa	100,162	2.72	777	0.02			478,647	13.00	21,841	0.59	14,804	0.40	41,740	1.13
225	Waterloo, Iowa	57,139	1.56	1,599	0.04			561,941	15.29	24,967	0.68	15,381	0.42	12,530	0.34
226	Wilmington, N. C	86,073	2.35			48,759	1.33	313,712	8.56	3,911	0.11	1,417	0.04	9,538	0.26
227	Danville, Ill	53,476	1.46			1,200	0.03	356,096	9.73	18,046	0.49	26,381	0.72	3,195	0.09
228	Hazleton, Pa	117,838	3.26	866	0.02			476,115	13.17	11,700	0.32	1,815	0.05	38,303	1.06
229	Auburn, N. Y	126,577	3.54			48,247	1.35	387,776	10.86	7,800	0.22	11,023	0.31	57,519	1.61
230	Poughkeepsie, N. Y	95,279	2.67	15,836	0.44	51,942	1.46	449,549	12.60	19,001	0.53	34,347	0.96	40,248	1.13
231	Orange, N. J	91,472	2.59	120	(1)	42,839	1.21	524,977	14.84			20,172	0.57	26,155	0.74
232	Petersburg, Va	55,328	1.56			23,564	0.67	265,969	7.52	6,176	0.17	7,888	0.22	12,920	0.37
233	Amsterdam, N. Y	125,089	3.55	3,500	0.10	26,342	0.75	488,973	13.86	6,500	0.18	600	0.02	35,045	0.99
234	Waltham, Mass	159,293	4.55	1,921	0.05	47,561	1.36	422,766	12.08	27,843	0.80	75,026	2.14	82,373	2.35
235	Norristown, Pa	69,454	1.99			42	(1)	332,578	9.55	3,493	0.10	8,158	0.23	37,133	1.07
236	Lewiston, Me	125,248	3.64	1,757	0.05	65,404	1.90	210,774	6.12	6,677	0.19	8,236	0.24	21,817	0.63
237	Green Bay, Wis	114,426	3.34	1,082	0.03	23,785	0.69	478,671	13.96	18,655	0.54	51,835	1.51	24,950	0.73
238	Sheboygan, Wis	115,462	3.44	7,687	0.23	23,691	0.71	534,158	15.93	11,008	0.33	26,830	0.80	29,496	0.88
239	Moline, Ill	52,626	1.57	1,721	0.05	58,547	1.75	396,830	11.85	10,872	0.32	18,097	0.54	7,916	0.24
240	Oshkosh, Wis	150,206	4.52	8,460	0.25	34,593	1.04	494,463	14.89	26,060	0.78	48,480	1.46	43,000	1.29
241	Elgin, Ill	56,035	1.70	244	0.01	1,800	0.05	377,220	11.44	14,260	0.43	24,224	0.73	13,823	0.42
242	Watertown, N. Y	153,915	4.70	4,525	0.14	72,629	2.22	458,405	14.01	13,499	0.41	23,996	0.73	41,473	1.27
243	Muskogee, Okla	70,487	2.20	4,093	0.13	64,385	2.01	418,192	13.07	12,725	0.40	21,943	0.69	20,965	0.66
244	La Crosse, Wis	92,549	3.04	3,690	0.12	2,557	0.08	467,693	15.37	21,000	0.69	38,300	1.26	44,722	1.47
245	Newburgh, N. Y	145,969	4.80	1,990	0.07	92,523	3.04	389,200	12.79	6,446	0.21	26,700	0.88	36,653	1.20
246	Lynchburg, Va	91,773	3.02	12,279	0.40	81,607	2.68	317,574	10.45			34,856	1.15	24,727	0.81
247	Colorado Springs, Colo	92,517	3.07			4,841	0.16	629,842	20.92	13,371	0.44	88,425	2.94	17,344	0.58

[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: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair for compensation		Schools	Libraries		
	Grand total	8.5	10.3	8.2	1.6	2.4	7.6	8.4	0.3	5.9	37.5	1.3	3.3	4.8
	Group I	9.9	11.4	6.7	1.9	2.4	8.4	7.9	0.3	6.9	33.8	1.1	3.3	6.1
	Group II	9.3	9.5	8.5	2.0	3.1	7.0	8.9	0.5	8.0	34.6	1.4	3.6	3.6
	Group III	5.9	9.5	10.4	1.2	2.6	6.6	8.7	0.5	3.8	42.9	1.4	3.3	3.2
	Group IV	6.1	8.7	10.0	1.1	2.0	7.1	8.5	0.5	3.4	44.8	1.5	3.2	3.0
	Group V	6.4	7.8	10.0	1.1	2.1	6.0	10.2	0.3	3.6	45.3	1.4	2.8	3.2
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	10.3	11.3	6.2	1.8	1.7	9.0	7.7		6.4	35.5	0.7	2.1	7.3
2	Chicago, Ill	10.3	12.2	5.3	2.1	3.0	10.5	6.8	0.4	4.8	33.7	1.0	4.9	5.1
3	Philadelphia, Pa	10.7	12.9	5.5	2.0	1.6	9.3	6.4	0.2	8.0	28.9	0.8	3.8	10.0
4	Detroit, Mich	7.9	13.3	8.3	1.4	3.8	7.5	8.0	0.5	7.6	30.8	2.2	4.4	4.3
5	Cleveland, Ohio	9.2	8.6	6.6	1.0	3.3	7.0	8.0	1.5	5.4	39.3	3.0	1.5	5.7
6	St. Louis, Mo	10.3	15.0	7.2	2.2	2.6	5.6	9.4		9.5	30.8	1.3	4.5	1.6
7	Baltimore, Md	6.9	13.7	10.9	0.9	2.3	9.0	12.4		6.4	29.0	1.1	4.0	3.3
8	Boston, Mass	9.1	10.2	7.9	1.7	2.7	8.3	6.7	0.1	9.5	30.2	1.7	5.4	6.6
9	Los Angeles, Calif	9.2	9.3	6.7	3.0	2.6	3.4	9.8	1.2	6.8	42.9	1.6	1.8	1.5
10	Pittsburgh, Pa	12.1	7.5	6.3	2.3	2.2	8.9	11.7	0.3	7.0	33.9	1.6	2.1	4.1
11	San Francisco, Calif	11.0	12.2	13.2	2.1	3.4	3.5	5.2		10.2	27.4	0.9	4.4	6.6
12	Buffalo, N. Y	7.3	8.8	8.0	1.6	3.1	7.5	10.0	0.3	9.4	31.0	1.1	4.5	7.3
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
13	Milwaukee, Wis	9.3	8.4	7.6	1.7	3.4	8.4	8.0	0.3	8.8	33.4	1.4	6.4	3.0
14	Washington, D. C	5.3	10.6	7.5	2.5	1.5	8.0	10.3	1.6	12.6	30.9	0.8	4.7	3.4
15	Newark, N. J	8.5	11.3	8.9	1.6	3.8	9.3	5.3	0.3	10.1	33.7	1.2	2.5	3.5
16	Minneapolis, Minn	8.5	6.8	7.2	1.7	5.6	4.4	9.4	0.3	5.8	40.3	2.6	4.5	2.8
17	New Orleans, La	10.5	10.2	10.1	4.9	2.2	10.2	10.1		2.9	33.3	0.7	2.4	2.5

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18	Cincinnati, Ohio	11.5	6.1	6.7	1.4	2.1	3.8	13.3	0.8	7.0	39.0	1.7	0.7	6.0
19	Kansas City, Mo	13.8	8.9	6.2	1.4	1.5	3.9	10.9	0.8	10.1	37.1	1.5	2.8	1.2
20	Seattle, Wash	11.7	9.6	11.5	1.7	3.0	6.7	10.7	0.3	3.5	33.0	2.0	2.9	3.4
21	Indianapolis, Ind	7.2	9.0	12.9	1.7	2.8	4.7	7.6	0.2	6.1	39.0	2.0	4.1	2.7
22	Rochester, N. Y	8.2	6.9	7.6	2.4	3.3	10.1	7.6	(1)	5.1	37.6	1.2	4.0	5.9
23	Jersey City, N. J	11.2	16.3	9.3	1.6	4.0	6.1	6.3	(1)	10.7	25.8	1.1	2.9	4.6
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
24	Louisville, Ky	5.3	11.0	8.6	1.2	4.0	6.5	7.3	0.2	7.6	40.4	1.8	2.8	3.3
25	Toledo, Ohio	5.3	10.2	11.0	0.8	1.6	5.7	8.7	----	1.6	47.7	2.1	1.8	3.5
26	Portland, Oreg	4.9	10.2	12.5	2.5	1.3	5.5	8.0	1.0	0.6	47.1	----	4.2	2.3
27	Akron, Ohio	5.1	7.1	6.7	0.6	2.1	6.2	13.5	(1)	2.1	50.4	0.8	1.1	4.4
28	Denver, Colo	9.8	7.2	8.2	2.3	1.9	3.9	9.0	0.9	6.7	39.4	1.4	5.8	3.6
29	Columbus, Ohio	6.1	8.9	9.8	1.3	1.6	9.6	7.6	0.8	0.9	45.1	0.9	1.6	5.8
30	Providence, R. I	5.8	13.1	11.4	1.4	3.7	7.0	10.9	0.9	3.2	35.9	0.4	2.9	3.4
31	Oakland, Calif	6.3	8.7	11.7	1.5	2.0	3.9	5.9	0.6	0.3	51.4	1.7	4.9	1.0
32	St. Paul, Minn	6.0	8.9	12.6	1.7	1.9	4.1	8.9	0.3	3.7	40.4	2.8	4.4	4.4
33	Atlanta, Ga	3.9	10.5	8.4	0.7	3.2	7.0	7.9	0.9	8.0	44.3	1.4	2.4	1.2
34	Omaha, Nebr	5.1	9.2	12.9	1.1	1.6	3.5	6.3	0.5	0.2	52.5	1.2	2.9	3.0
35	Birmingham, Ala	6.5	9.7	13.5	1.7	2.3	6.2	7.5	0.9	0.3	46.1	2.4	1.8	1.0
36	San Antonio, Tex	4.8	7.2	11.8	0.8	1.8	9.1	12.4	1.1	1.4	43.3	0.8	4.8	0.7
37	Worcester, Mass	4.1	10.8	9.1	0.8	3.2	4.9	9.9	0.7	10.8	38.1	1.6	2.3	3.7
38	Dallas, Tex	5.6	8.0	11.8	1.3	2.5	8.7	11.1	0.5	4.9	39.6	0.5	4.7	1.0
39	Richmond, Va	10.1	10.2	11.6	2.4	3.4	7.5	8.7	----	4.9	36.8	0.8	2.1	1.5
40	Syracuse, N. Y	6.6	8.4	10.1	0.4	2.9	9.9	8.3	0.9	6.3	36.4	1.3	3.1	5.3
41	New Haven, Conn	5.1	12.8	11.2	1.2	2.1	5.0	7.3	0.1	3.5	44.3	1.4	3.4	2.6
42	Memphis, Tenn	4.7	10.5	11.7	1.2	3.7	8.9	9.7	0.9	8.5	31.5	1.6	6.3	0.7
43	Dayton, Ohio	7.3	7.6	7.9	0.9	1.0	6.5	9.3	0.2	4.2	44.6	3.2	2.0	5.4
44	Norfolk, Va	8.0	15.5	15.9	1.8	1.5	10.0	4.7	----	3.7	34.1	1.0	1.4	2.5
45	Houston, Tex	5.9	9.1	9.8	1.0	2.9	8.5	12.1	----	3.2	41.6	0.9	3.7	1.4
46	Bridgeport, Conn	5.1	11.4	13.6	1.0	3.3	7.5	7.3	0.1	6.3	36.0	1.9	3.0	3.6
47	Youngstown, Ohio	7.0	6.7	5.5	0.5	1.3	2.8	7.6	2.9	1.2	53.7	1.9	3.8	5.2
48	Hartford, Conn	6.5	9.1	10.4	1.5	3.0	8.4	7.3	(1)	3.7	41.6	0.8	4.7	3.0
49	Fort Worth, Tex	4.5	9.5	12.7	2.6	1.8	9.0	5.8	0.1	1.4	47.2	1.0	4.0	0.4
50	Grand Rapids, Mich	5.0	6.7	12.4	1.2	4.7	4.8	4.9	0.3	1.8	50.9	2.3	3.7	1.2
51	Springfield, Mass	5.5	8.8	11.3	0.8	2.3	8.7	9.5	0.7	2.7	40.0	2.4	4.3	3.0
52	Scranton, Pa	5.3	8.3	11.1	1.2	1.6	7.4	7.6	2.3	----	46.4	0.7	3.2	4.9
53	Paterson, N. J	3.5	11.1	12.2	0.8	2.9	8.3	8.2	----	2.5	43.1	1.2	2.4	3.8
54	Des Moines, Iowa	4.1	6.8	10.4	0.8	1.4	6.7	8.0	0.7	1.9	52.2	1.8	3.0	2.1
55	Nashville, Tenn	6.0	11.2	12.4	0.9	2.1	5.9	15.7	1.7	6.3	29.9	1.1	4.4	2.4
56	Trenton, N. J	4.6	10.9	10.3	1.3	5.0	6.9	8.4	----	2.2	43.1	1.4	2.8	3.1
57	Salt Lake City, Utah	8.4	6.3	5.1	0.6	2.1	3.6	11.1	0.1	1.0	53.8	1.6	4.6	1.6
58	Fall River, Mass	4.8	9.7	9.1	0.6	5.9	4.1	10.4	0.2	8.6	37.5	1.5	2.8	4.8

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

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair for compensation		Schools	Libraries		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
59	Camden, N. J.	5.9	11.7	10.2	0.8	2.6	5.6	8.8		2.3	44.6	0.9	1.8	4.9
60	Flint, Mich.	6.2	8.5	10.0	1.0	2.7	7.8	7.7		7.6	42.4	1.7	2.7	1.8
61	Wilmington, Del.	7.8	12.9	10.6	0.7	0.8	10.2	9.3	0.5	0.3	40.4	1.7	3.5	1.3
62	New Bedford, Mass.	5.0	11.1	9.8	0.9	4.0	7.7	11.7	0.6	6.1	34.8	1.3	2.7	4.3
63	Cambridge, Mass.	5.5	9.6	8.4	1.5	3.4	11.4	11.1	0.1	7.0	29.0	1.4	4.8	6.9
64	Erie, Pa.	6.6	8.3	10.4	0.8	2.2	4.6	7.7	1.0	(1)	51.6	1.5	0.9	4.5
65	Tulsa, Okla.	5.2	9.1	9.7	1.0	1.2	5.0	5.2	0.1	0.8	57.0	1.5	3.5	0.6
66	Albany, N. Y.	7.6	12.4	10.0	0.6	3.8	10.7	8.2	0.1	7.0	29.1	1.7	4.3	4.4
67	Kansas City, Kans.	6.7	7.6	11.3	2.0	2.2	4.1	7.2		0.4	53.3	1.4	2.3	1.4
68	Yonkers, N. Y.	7.2	11.7	6.7	1.1	3.6	8.8	5.6	0.1	6.2	41.1	0.6	1.9	5.5
69	Reading, Pa.	6.0	9.6	4.4	1.3	2.6	10.0	10.8	0.8	0.1	46.1	1.3	3.4	3.7
70	Duluth, Minn.	7.8	8.1	11.4	0.7	2.3	3.1	8.3	0.2	0.7	49.7	1.9	2.4	3.4
71	Lowell, Mass.	5.6	8.3	10.3	0.8	3.6	6.4	11.9		8.8	35.4	0.9	1.9	6.3
72	Spokane, Wash.	4.5	6.2	10.2	1.0	2.1	6.2	8.4	0.5	1.0	52.0	2.0	4.0	1.8
73	Elizabeth, N. J.	4.9	11.8	12.5	1.1	2.2	7.3	7.9	1.7	2.4	43.0	1.1	1.6	2.4
74	Canton, Ohio	6.5	6.6	8.1	0.7	2.1	5.1	11.5		1.4	52.0	0.7	1.0	4.3
75	San Diego, Calif.	7.1	7.6	8.7	1.6	2.4	6.5	7.8	(1)	0.5	46.9	2.1	6.6	2.3
76	Oklahoma City, Okla.	5.5	8.0	9.1	0.8	1.2	4.4	8.9	0.1	1.2	56.3	1.3	2.4	0.8
77	Tacoma, Wash.	5.6	6.9	13.4	0.9	1.4	3.4	8.9	0.2	0.9	50.5	1.6	4.6	1.4
78	Lynn, Mass.	4.6	8.6	11.6	1.3	3.1	7.5	9.8		6.7	35.1	1.9	3.8	6.1
79	Waterbury, Conn.	6.2	9.4	11.9	0.7	1.9	3.9	13.2		4.1	42.4	1.0	2.8	2.5
80	Utica, N. Y.	7.0	7.9	11.0	0.5	2.1	8.4	6.9		6.1	39.9	2.4	2.9	4.9
81	El Paso, Tex.	6.2	8.7	9.8	1.1	4.2	8.4	4.3		2.0	48.8	1.6	4.6	0.3

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

82	Somerville, Mass	5.4	8.7	9.9	1.3	2.3	10.8	7.1	0.7	3.4	38.0	2.2	4.0	6.3
83	Fort Wayne, Ind	3.7	8.6	12.5	0.6	0.8	5.1	5.6	0.4		53.4	3.4	3.7	2.3
84	Jacksonville, Fla	6.0	11.1	11.5	1.9	2.5	11.4	14.3		2.9	27.1	1.2	4.8	5.3
85	Knoxville, Tenn	7.5	10.3	10.3	1.3	2.9	6.2	15.0	0.1	9.1	33.9	1.3	0.9	1.3
86	Evansville, Ind	4.3	8.1	13.1	0.7	1.3	4.1	5.8	(1)	1.1	48.6	3.8	6.6	2.6
87	Lawrence, Mass	4.4	9.8	10.7	0.7	2.3	8.8	11.0	(1)	6.4	38.0	1.3	2.1	4.5
88	Savannah, Ga	10.5	14.6	12.9	1.7	2.9	14.7	6.1	0.7	3.7	21.5	1.7	3.1	5.8
89	Schenectady, N. Y	6.1	8.5	6.6	1.1	2.8	14.1	6.9	0.1	4.0	42.2	0.9	1.7	5.1
90	Allentown, Pa	6.6	7.2	6.1	0.7	2.0	7.9	12.1		0.1	50.3	1.1	2.6	3.3
91	Wichita, Kans	4.2	8.6	9.0	1.1	1.4	5.1	5.4	0.4	1.6	55.7	1.1	5.7	0.7
92	Bayonne, N. J	5.9	12.5	11.1	1.4	2.2	7.3	3.8	0.1	3.2	45.8	1.1	1.6	4.0
93	Long Beach, Calif	7.9	8.0	7.1	2.0	1.3	8.9	10.4	0.1	1.2	42.8	2.3	5.9	2.0
94	Tampa, Fla	6.9	9.3	10.3	1.1	1.7	12.0	8.6	2.0	8.7	30.8	1.6	3.5	3.6
95	Harrisburg, Pa	5.4	7.4	3.6	1.5	1.3	10.2	10.3		0.2	51.6	0.9	3.0	4.6
96	Manchester, N. H	6.1	11.4	11.9	0.1	3.8	9.9	13.1	0.1	2.5	35.2	1.8	2.0	2.0
97	Peoria, Ill	7.7	7.8	10.6	0.9	4.4	6.3	8.9	(1)	(1)	43.5	1.7	5.6	2.5
98	South Bend, Ind	3.8	8.7	12.0	1.4	1.8	3.6	5.7	0.2	1.0	52.8	2.5	5.2	1.2
99	Hamtramck, Mich	9.3	10.7	8.6	2.0	2.1	14.9	2.6	0.3	4.5	40.5	0.7	0.2	3.7
100	St. Joseph, Mo	6.2	9.5	14.9	0.5	1.6	2.8	7.6	0.3	1.2	47.3	2.2	3.5	2.4
101	Wilkes-Barre, Pa	7.0	8.4	9.3	0.7	1.7	6.7	11.1	0.9	0.1	46.1		3.5	4.5
102	Gary, Ind	6.1	9.2	8.8	0.6	1.7	3.8	5.4			52.7	2.5	8.0	1.3
103	Rockford, Ill	5.3	7.5	10.2	1.1	2.8	4.3	10.6	0.8	0.4	49.9	2.7	3.5	0.7
104	Sioux City, Iowa	4.2	8.0	7.9	0.7	1.0	6.9	5.4	0.1	0.1	59.1	2.0	3.3	1.5
105	Portland, Me	5.4	9.2	9.0	1.5	1.1	6.2	17.4	0.6	6.7	35.4	0.9	3.5	3.1
106	Little Rock, Ark	7.4	9.9	11.0	0.6	2.7	3.1	9.7	1.0	7.5	43.9	0.9	1.2	1.1
107	Charleston, S. C	4.8	15.1	13.6	0.9	2.2	7.9	6.1	0.2	12.4	28.5		3.0	5.2
108	Sacramento, Calif	6.1	7.4	12.3	1.4	1.8	8.8	4.4	0.7	1.1	47.2	1.1	5.9	1.9
109	Troy, N. Y	7.3	12.5	11.1	0.8	1.5	9.1	7.3	(1)	10.5	31.7	0.6	1.6	5.8
110	Binghamton, N. Y	5.1	6.7	9.3	1.2	1.3	6.0	8.7	(1)	12.9	40.1	0.8	1.5	6.4
111	Saginaw, Mich	7.2	8.2	9.1	0.6	2.5	3.4	7.4	0.1	2.4	54.5	2.1	1.3	1.3
112	Johnstown, Pa	5.7	6.2	9.2	0.4	1.7	5.8	14.0		(1)	51.4		1.4	3.9
113	East St. Louis, Ill	8.6	9.0	11.0	1.7	0.7	3.6	10.0	(1)		47.9	1.1	4.7	1.8
114	Terre Haute, Ind	3.9	7.2	13.4	0.7	0.8	2.2	7.6	0.2	0.5	53.0	2.2	5.1	3.2
115	Pawtucket, R. I	8.4	9.7	8.9	1.0	1.0	6.2	12.9	0.5	3.7	42.0	1.3	1.9	2.4
116	Highland Park, Mich	5.0	6.6	10.2	0.5	1.8	4.9	11.3	0.7	12.2	40.8	1.3	2.3	2.5
117	Lansing, Mich	7.2	5.9	10.8	0.5	1.7	8.4	8.5	0.1	2.3	48.4	1.0	3.7	1.7
118	Passaic, N. J	5.6	9.9	11.0	1.2	1.9	10.8	7.4	0.1	2.6	44.1	1.1	2.0	2.3
119	Springfield, Ohio	6.5	5.5	7.1	0.2	1.4	0.9	11.9		10.6	48.2	1.7	1.3	4.7
120	Chester, Pa	6.2	8.7	5.1	1.0	1.1	5.2	8.0		1.0	57.3	0.2	1.1	5.0
121	Hoboken, N. J	6.8	14.5	13.4	0.5	1.4	7.6	2.7		1.6	43.9	1.0	2.5	4.1

[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: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair for compensation		Schools	Libraries		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued													
122	Racine, Wis	5.7	6.6	8.7	0.6	2.5	3.4	8.1	0.2	1.5	54.0	1.9	4.0	3.0
123	Winston-Salem, N. C	4.5	10.5	7.6	0.5	3.3	7.6	7.0	(1)	11.1	45.8	0.8	1.2	(1)
124	New Britain, Conn	6.6	8.5	8.6	0.9	2.7	5.3	9.9	(1)	4.6	46.6	1.5	2.3	2.6
125	Chattanooga, Tenn	6.0	10.1	15.4	1.3	2.8	4.1	8.4	0.4	12.8	33.4	2.1	1.7	1.5
126	Altoona, Pa	6.0	5.6	8.5	0.8	1.2	3.2	10.6	0.4	0.2	56.9	----------	1.0	5.5
127	Mobile, Ala	7.3	11.8	10.2	1.9	2.6	6.4	9.4	0.1	4.2	41.3	0.1	2.8	2.0
128	Berkeley, Calif	4.7	4.4	10.7	0.8	1.6	5.4	4.6	2.9	1.2	56.7	2.6	3.7	0.6
129	Brockton, Mass	5.2	8.3	11.3	0.8	3.9	8.3	10.5	0.1	6.8	38.1	1.2	1.2	4.4
130	Springfield, Ill	8.7	8.8	10.1	1.0	1.4	4.3	4.9	0.2	0.8	50.5	1.9	6.0	1.4
131	Bethlehem, Pa	8.4	7.6	3.9	0.5	1.1	3.2	9.5	0.6	0.2	57.2	2.5	1.0	4.4
132	Huntington, W. Va	5.1	6.9	10.6	2.2	1.0	5.5	5.3	0.1	1.8	58.8	1.3	1.2	0.1
133	Cicero, Ill	8.9	8.0	7.4	0.9	2.0	9.5	8.9	----------	0.3	51.7	1.0	0.5	0.8
134	Quincy, Mass	5.8	8.8	8.6	0.7	2.7	7.0	12.7	0.5	7.6	35.2	1.3	5.7	3.3
135	Lincoln, Nebr	7.8	4.4	8.6	0.8	3.1	4.0	2.8	0.4	1.5	60.3	1.8	3.6	0.8
136	Holyoke, Mass	5.6	8.8	12.7	0.5	4.9	8.0	9.1	0.1	7.3	35.5	1.3	2.6	3.7
137	East Orange, N. J	5.1	10.7	9.9	1.0	1.9	9.5	9.0	0.1	1.2	44.5	2.5	2.2	2.4
138	Portsmouth, Va	10.4	8.9	10.2	1.4	3.8	8.3	11.1	0.2	2.4	39.0	0.3	1.8	2.3
139	Covington, Ky	10.3	9.7	12.7	0.4	1.1	11.1	18.5	0.3	1.4	30.1	1.0	1.6	1.7
140	Macon, Ga	4.4	9.1	15.1	1.5	5.4	6.7	8.1	0.6	13.0	31.2	0.6	2.3	2.0
141	Roanoke, Va	9.8	9.8	11.7	1.0	1.7	7.3	9.5	0.3	2.9	42.5	1.1	1.0	1.3
142	Jackson, Mich	6.2	6.2	8.3	0.7	4.1	3.9	7.0	0.1	12.1	45.1	1.5	3.4	1.5
143	Shreveport, La	7.7	9.4	14.0	1.4	3.0	9.8	8.2	1.8	1.9	36.5	0.8	3.7	1.8
144	Fresno, Calif	4.8	6.8	18.9	1.2	1.5	2.8	6.0	0.3	0.3	51.9	----------	4.2	1.3
145	Niagara Falls, N. Y	8.0	7.9	8.7	1.0	2.9	9.1	8.2	(1)	0.9	45.8	0.9	2.5	4.1
146	Lakewood, Ohio	3.7	5.7	6.8	0.6	1.3	6.7	8.0	(1)	0.2	58.1	3.0	1.2	4.7
147	Lancaster, Pa	3.7	8.1	7.2	0.2	1.0	6.7	14.6	1.2	0.3	50.6	0.3	1.4	4.8
148	Wheeling, W. Va	5.8	9.4	11.3	0.3	1.5	5.4	7.9	----------	0.4	54.6	1.1	1.1	1.1
149	Pasadena, Calif	5.6	5.1	7.4	1.3	1.2	6.9	6.3	4.2	1.0	49.0	2.5	7.7	1.8
150	Topeka, Kans	5.2	7.1	11.6	0.5	2.4	7.2	6.5	0.9	1.7	50.6	1.0	3.5	1.8
151	Wichita Falls, Tex	10.5	7.3	7.6	2.1	1.4	4.5	8.4	0.3	0.8	51.0	1.1	4.9	(1)

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152	Augusta, Ga	4.5	10.4	9.6	1.2	1.0	4.6	10.1	0.1	17.1	35.9	(1)	1.4	4.2
153	Kalamazoo, Mich	5.4	6.8	12.5	0.6	1.7	3.2	7.0	----------	2.6	51.7	2.5	2.6	3.4
154	Newton, Mass	5.8	8.8	7.4	0.6	1.6	7.6	15.4	----------	1.4	38.1	2.6	5.9	4.6
155	Atlantic City, N. J	6.2	12.7	12.8	4.4	2.1	9.6	6.6	0.8	2.8	32.1	1.1	3.7	5.1
156	Decatur, Ill	6.8	5.8	8.5	1.0	1.2	2.2	6.6	----------	0.3	59.5	2.2	4.3	1.6
157	Davenport, Iowa	5.9	7.1	10.4	1.5	1.2	5.2	7.1	0.2	----------	52.5	2.3	4.9	1.9
158	Charlotte, N. C	7.4	9.6	10.2	1.2	4.0	9.1	10.0	0.4	0.8	43.9	0.9	0.5	2.0
159	Malden, Mass	4.6	8.2	9.6	1.0	2.9	10.3	9.3	----------	2.9	36.4	2.1	4.8	7.7
160	Oak Park, Ill	4.3	7.7	5.7	0.3	1.8	7.3	8.1	0.1	0.1	57.9	1.5	3.4	1.7
161	Kenosha, Wis	5.1	6.8	10.7	0.8	2.7	4.8	7.6	0.7	2.9	48.5	2.3	3.8	3.0
162	Hammond, Ind	6.2	6.6	8.8	0.4	0.4	5.5	5.5	----------	0.4	59.4	1.8	3.8	1.2
163	Mount Vernon, N. Y	5.7	8.2	5.6	0.8	1.3	6.6	16.6	0.4	4.0	43.7	1.3	1.8	4.1
164	Cedar Rapids, Iowa	4.6	5.6	8.1	0.9	0.6	7.7	5.4	0.2	0.1	61.8	1.8	2.8	0.6

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

165	Woonsocket, R. I	6.4	13.5	16.4	0.8	0.7	6.5	20.3	1.3	3.6	26.7	0.5	1.2	2.1
166	New Castle, Pa	6.8	6.3	6.8	0.7	1.0	4.7	6.8	----------	2.1	58.8	1.3	0.9	4.0
167	Beaumont, Tex	7.3	10.0	11.4	1.9	2.6	5.4	14.3	0.1	0.4	44.1	0.1	2.6	0.1
168	McKeesport, Pa	5.8	7.2	7.8	0.4	1.5	8.0	10.7	0.5	----------	53.9	0.6	1.1	2.5
169	York, Pa	7.4	6.1	9.2	1.5	1.2	7.8	7.6	0.4	0.1	53.4	0.2	2.1	3.1
170	Haverhill, Mass	4.7	7.5	10.6	0.6	3.5	5.0	10.7	(1)	14.2	33.6	2.0	2.6	5.0
171	Bay City, Mich	5.5	6.6	17.2	0.3	0.8	2.8	10.3	(1)	3.2	50.0	1.7	0.9	0.8
172	Elmira, N. Y	7.9	7.0	8.0	1.5	1.8	4.6	11.1	----------	6.2	43.6	0.9	1.9	5.5
173	Charleston, W. Va	5.9	10.9	11.0	1.8	3.1	8.0	4.4	----------	1.4	50.5	0.8	0.9	1.3
174	Medford, Mass	7.3	6.9	9.9	1.1	1.1	8.9	9.0	----------	2.7	41.9	1.1	3.6	6.6
175	Galveston, Tex	5.0	8.4	12.5	1.2	1.9	6.2	11.8	----------	18.1	32.0	----------	1.6	1.3
176	Pontiac, Mich	7.7	7.3	6.9	2.3	3.0	5.3	6.8	0.3	5.6	50.1	1.3	2.2	1.3
177	Chelsea, Mass	6.2	9.2	12.0	2.1	1.9	6.0	9.7	0.1	6.2	35.2	1.4	3.4	6.8
178	Stockton, Calif	7.6	6.2	13.0	1.5	0.1	6.8	5.8	1.0	0.8	46.9	2.3	4.6	3.5
179	Perth Amboy, N. J	6.0	11.5	4.9	1.4	2.4	8.9	7.9	0.2	1.8	47.1	1.3	1.2	5.4
180	Pittsfield, Mass	5.5	8.8	7.1	1.4	3.1	4.6	11.5	(1)	3.2	46.2	2.6	1.7	4.2
181	Lexington, Ky	6.6	9.0	14.7	0.5	3.2	6.9	12.3	0.2	7.5	34.5	0.8	3.0	0.8
182	Lima, Ohio	7.1	5.6	7.1	1.0	1.3	3.4	11.5	----------	0.4	57.9	1.7	0.7	2.3
183	Madison, Wis	5.4	5.5	9.4	0.9	2.5	9.1	6.9	0.2	1.3	49.9	2.2	4.1	2.5
184	Newport News, Va	10.3	11.0	10.1	1.6	2.2	6.7	7.8	(1)	4.3	41.5	0.2	0.3	4.0
185	Montgomery, Ala	8.1	12.4	11.2	1.3	2.6	8.7	9.4	0.8	1.9	33.8	0.7	3.2	5.9
186	Greensboro, N. C	10.0	11.1	4.4	1.3	3.9	5.6	7.3	----------	1.6	52.0	1.6	0.1	0.9
187	East Chicago, Ind	5.9	9.6	11.2	0.8	1.6	9.9	5.1	----------	----------	46.1	2.5	5.5	1.7
188	New Rochelle, N. Y	6.4	9.4	10.5	0.5	1.2	8.3	17.5	0.3	2.8	34.6	1.0	4.2	3.3
189	Columbus, Ga	7.8	11.2	11.6	0.5	2.8	8.8	7.1	0.1	10.8	32.4	0.6	3.8	2.5

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

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 51]

City number	CITY	I.—GENERAL GOVERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CONSERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS	V.—HIGHWAYS		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS	VII.—EDUCATION		VIII.—RECREATION	IX.—MISCELLANEOUS
			Police department	Fire department	All other			General expense	Repair for compensation		Schools	Libraries		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
190	Evanston, Ill	5.3	9.8	7.2	1.2	1.8	6.8	7.6	0.5	0.1	52.0	2.0	4.0	1.8
191	Pueblo, Colo	6.7	7.4	11.3	1.3	3.2	2.0	10.9	1.1	0.3	48.7	0.8	4.6	1.6
192	Fitchburg, Mass	4.8	6.9	9.6	0.7	3.2	4.4	14.4	0.3	12.1	34.8	0.7	1.7	6.4
193	San Jose, Calif	4.5	5.4	10.1	1.2	2.2	4.1	5.4	0.3	----	61.7	1.2	2.9	0.9
194	Waco, Tex	5.2	7.0	13.1	1.8	1.9	3.8	16.3	0.1	1.8	44.1	1.3	3.2	0.4
195	Muskegon, Mich	5.5	5.4	10.6	0.5	2.9	6.3	4.2	----	4.6	53.7	3.7	1.9	0.8
196	Brookline, Mass	5.6	10.5	10.0	1.4	3.9	10.2	14.4	0.1	1.2	26.4	2.8	9.0	4.6
197	Salem, Mass	5.3	7.7	8.2	1.4	5.4	9.6	11.7	----	8.0	29.8	1.7	4.4	6.8
198	Jamestown, N. Y	5.3	5.3	8.9	2.1	1.7	3.9	9.4	0.1	10.9	47.2	----	1.7	3.6
199	Butte, Mont	7.3	6.5	11.6	0.5	0.7	13.7	9.1	----	0.2	44.5	2.4	0.8	2.8
200	Williamsport, Pa	5.4	5.7	8.6	0.7	1.8	1.7	11.7	0.5	4.0	51.6	0.7	2.9	4.7
201	Muncie, Ind	5.8	6.4	11.3	0.4	0.8	3.4	6.9	0.2	0.2	58.4	1.7	3.1	1.2
202	Hamilton, Ohio	9.4	5.2	9.5	0.3	2.0	3.2	----	7.9	1.2	49.8	1.0	5.0	5.7
203	Lorain, Ohio	8.3	7.6	9.1	1.1	1.9	2.7	10.2	----	0.8	51.3	1.1	2.5	3.5
204	Everett, Mass	5.5	7.6	11.3	1.4	1.6	6.8	6.7	----	4.5	43.6	1.7	3.6	5.8
205	Chicopee, Mass	5.4	7.8	10.8	0.8	2.8	5.4	14.7	----	7.2	39.6	1.2	1.4	3.1
206	Springfield, Mo	5.6	7.7	11.4	1.0	0.9	3.7	7.4	0.5	3.5	53.5	1.9	2.8	0.1
207	Battle Creek, Mich	6.5	8.9	9.4	0.8	2.9	2.0	7.5	0.2	0.4	56.0	1.4	3.6	0.4
208	Durham, N. C	9.9	7.4	10.2	1.2	1.9	9.1	10.1	----	3.0	42.5	0.8	0.4	3.5
209	Columbia, S. C	5.9	12.0	10.6	2.1	2.9	7.8	13.4	(1)	3.2	38.0	0.2	2.3	1.5
210	Dubuque, Iowa	5.4	6.9	13.9	1.9	1.2	6.6	9.8	0.9	0.4	45.3	1.8	3.2	2.8
211	Stamford, Conn	7.6	8.5	9.0	1.2	1.3	8.2	11.3	0.5	3.2	42.8	1.5	2.6	2.4
212	Joliet, Ill	7.6	7.0	8.2	0.6	0.9	2.0	10.0	----	0.2	57.0	1.8	2.5	2.3
213	Aurora, Ill	9.4	9.4	9.0	0.8	1.4	5.0	9.7	----	----	48.0	1.9	4.0	1.3
214	Superior, Wis	6.2	10.1	15.0	0.6	1.6	3.4	6.3	----	0.2	50.2	1.8	1.2	3.4

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215	Council Bluffs, Iowa	4.5	4.3	6.3	0.6	0.6	5.3	8.6	0.2		62.2	1.8	2.9	2.6
216	Rock Island, Ill	6.6	5.7	8.3	1.1	3.6	5.5	5.8			56.0	2.0	3.4	2.0
217	Taunton, Mass	5.9	8.6	10.5	1.5	4.2	4.3	11.6		7.6	38.3	1.2	2.1	4.3
218	Portsmouth, Ohio	8.8	5.5	7.1	0.7	0.9	3.3	8.9	0.1	7.6	52.1	0.7	0.4	3.8
219	Quincy, Ill	6.9	8.7	11.3	0.7	2.1	4.0	10.2	0.3	1.1	46.5	1.3	5.1	1.8
220	New Brunswick, N. J	6.0	7.9	11.8	0.9	1.5	9.1	7.3	1.1	2.6	44.8	1.5	1.4	4.0
221	Austin, Tex	6.4	5.0	8.7	1.8	1.0	7.4	11.7		7.9	43.8		4.8	1.5
222	Ogden, Utah	7.7	7.8	6.5	0.7	1.2	3.7	9.4		0.7	57.8	1.0	1.4	2.1
223	Kokomo, Ind	6.7	7.8	14.2	0.6	0.8	4.4	7.6	0.1		52.6	1.1	2.8	1.2
224	Easton, Pa	7.6	7.0	6.2	0.4	0.7	9.1	10.5	0.1		50.2	2.3	1.6	4.4
225	Waterloo, Iowa	4.9	6.4	13.2	1.1	0.7	2.9	6.0	0.2		59.1	2.6	1.6	1.3
226	Wilmington, N. C	5.4	9.4	9.6	0.6	3.1	11.1	11.3		6.4	41.2	0.5	0.2	1.3
227	Danville, Ill	5.7	7.1	15.2	1.2	0.6	6.3	7.5		0.2	49.6	2.5	3.7	0.4
228	Hazleton, Pa	5.9	4.2	4.2	0.6	1.0	3.9	14.7	0.1		59.2	1.5	0.2	4.8
229	Auburn, N. Y	6.5	6.7	13.2	0.7	3.2	7.0	12.4		4.7	38.1	0.8	1.1	5.6
230	Poughkeepsie, N. Y	5.4	7.0	4.4	0.6	10.1	7.7	8.7	1.5	4.8	41.2	1.7	3.1	3.7
231	Orange, N. J	6.1	10.1	8.6	0.9	2.4	8.5	8.2	(1)	3.9	47.2		1.8	2.4
232	Petersburg, Va	12.0	10.7	10.0	0.9	3.7	7.3	8.2		3.5	39.6	0.9	1.2	1.9
233	Amsterdam, N. Y	6.6	5.5	8.9	0.9	3.1	7.8	12.3	0.3	2.6	47.9	0.6	0.1	3.4
234	Waltham, Mass	6.2	8.0	7.9	2.4	1.8	8.0	12.8	0.2	3.8	34.1	2.2	6.0	6.6
235	Norristown, Pa	5.2	8.7	3.8	1.0	0.9	3.8	11.8		(1)	56.5	0.6	1.4	6.3
236	Lewiston, Me	7.9	9.8	9.4	2.1	1.7	4.0	18.5	0.3	9.7	31.2	1.0	1.2	3.2
237	Green Bay, Wis	5.4	5.8	12.0	1.0	1.0	2.7	11.6	0.1	2.4	48.4	1.9	5.2	2.5
238	Sheboygan, Wis	6.3	5.2	10.9	0.7	0.8	4.3	11.1	0.7	2.3	51.2	1.1	2.6	2.8
239	Moline, Ill	6.3	6.4	7.5	0.9	0.7	5.4	7.0	0.2	7.8	52.8	1.4	2.4	1.1
240	Oshkosh, Wis	5.6	5.2	13.1	1.0	1.2	3.1	13.2	0.7	3.0	43.5	2.3	4.3	3.8
241	Elgin, Ill	7.4	6.6	9.2	0.9	1.2	4.3	8.1	(1)	0.3	54.4	2.1	3.5	2.0
242	Watertown, N. Y	7.7	5.3	9.7	0.5	2.7	3.6	14.1	0.4	6.7	42.1	1.2	2.2	3.8
243	Muskogee, Okla	4.9	6.6	11.0	0.3	1.3	2.0	8.5	0.5	7.8	50.4	1.5	2.6	2.5
244	La Crosse, Wis	5.7	5.9	13.0	0.6	1.1	3.2	9.7	0.4	0.3	49.2	2.2	4.0	4.7
245	Newburgh, N. Y	5.2	7.0	5.7	0.3	1.1	7.1	15.4	0.2	9.7	41.0	0.7	2.8	3.9
246	Lynchburg, Va	9.0	8.5	10.7	0.9	3.3	7.3	9.8	1.3	8.8	34.1		3.7	2.7
247	Colorado Springs, Colo	5.3	6.1	6.9	0.8	2.1	1.8	8.4		0.4	57.3	1.2	8.0	1.6

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

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City 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	$146,602,539	$76,251,133	$20,671,789	$4,363,785	$1,964,520	$80,801	$5,888,516	$2,443,950	$1,024,600	$63,360	$27,880,868	$5,969,217
	Group I	71,498,655	30,080,543	10,271,625		1,039,802	8,412	2,739,106	292,665	463,342	54,717	21,707,517	4,840,926
	Group II	20,114,763	10,361,026	2,492,767		368,926	5,964	656,665	91,625	42,882		6,094,908	
	Group III	26,338,619	18,135,272	1,950,575	2,581,873	343,998	25,829	1,354,004	857,603	393,078	7,489	78,443	610,455
	Group IV	19,538,886	11,437,177	4,283,407	1,358,972	171,911	23,514	1,059,173	683,286	108,598	793		412,055
	Group V	9,111,616	6,237,115	1,673,415	422,940	39,883	17,082	79,568	518,771	16,700	361		105,781
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$14,154,502	$7,318,712			$483,394		$1,326,762				$929,536	$4,096,098
2	Chicago, Ill	6,670,358	5,434,060	$994,519		3,305		238,474					
3	Philadelphia, Pa	2,905,793	2,660,715			6,849		238,229					
4	Detroit, Mich	19,911,127	1,607,835			50,980	$857					18,251,455	
5	Cleveland, Ohio	4,047,496	1,951,932	1,536,236		83,041	1,300	5,668	$146,469	$180,471			142,379
6	St. Louis, Mo	2,323,732	2,219,166			9,678	3,017	91,871					
7	Baltimore, Md	1,617,196	1,316,316			147,905		56,603			$54,717		41,655
8	Boston, Mass	2,637,879	1,897,804			34,059	440		144,816				560,760
9	Los Angeles, Calif	11,332,909	2,824,066	7,740,870				766,559	1,380				34
10	Pittsburgh, Pa	1,805,676	1,635,206			127,019	2,798	14,761		25,892			
11	San Francisco, Calif	2,682,296	15,711							140,059		2,526,526	
12	Buffalo, N. Y	1,409,691	1,199,020			93,572		179		116,920			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$1,207,586	$1,201,849			$4,792	$945						
14	Washington, D. C	776,139	752,870			18,896		$1,812	$2,561				
15	Newark, N. J	1,801,978	1,561,011			193,254		47,713					
16	Minneapolis, Minn	611,224	608,486				1,410	1,328					
17	New Orleans, La	2,413,988	871,714			73,693			3,257			$1,465,324	

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18	Cincinnati, Ohio	1,722,740	1,696,456			14,871		2,230		$9,183			
19	Kansas City, Mo	1,602,332	1,577,625			18,406	3,609	2,692					
20	Seattle, Wash	8,367,312	657,494	$2,492,767		9,213		578,254				4,629,584	
21	Indianapolis, Ind	28,386				18,307				10,079			
22	Rochester, N. Y	633,427	505,643			17,494		863	85,807	23,620			
23	Jersey City, N. J	949,651	927,878					21,773					

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

24	Louisville, Ky	$458,149	$436,455					$20,059	$1,635				
25	Toledo, Ohio	786,692	732,773			$7,216		11,019	35,684				
26	Portland, Oreg	1,685,137	689,450			6,792		840,849		$45,177			$102,869
27	Akron, Ohio	361,199	355,885			5,314							
28	Denver, Colo	935,506	883,496			3,654				48,356			
29	Columbus, Ohio	991,309	700,448	$259,768		31,093							
30	Providence, R. I	552,053	478,525				$7,090	15,176	51,262				
31	Oakland, Calif	329,454						121,702		44,173			163,579
32	St. Paul, Minn	741,926	688,587			8,391	1,430	8,538		34,980			
33	Atlanta, Ga	513,286	464,794				104		15,577	32,811			
34	Omaha, Nebr	2,110,734	534,535		$1,295,690	1,500				16,827			262,182
35	Birmingham, Ala	152,608	64,677	29,978		25,237				32,716			
36	San Antonio, Tex	32,477				21,073			11,404				
37	Worcester, Mass	374,519	314,675				847		58,997				
38	Dallas, Tex	517,073	517,073										
39	Richmond, Va	1,135,489	298,825		766,836	16,185	1,680	5,310	44,750	1,903			
40	Syracuse, N. Y	352,541	340,340			12,201							
41	New Haven, Conn	3,027						3,027					
42	Memphis, Tenn	423,218	306,787			38,532	2,800	3,628		32,168			39,303
43	Dayton, Ohio	222,651	212,114			10,537							
44	Norfolk, Va	461,741	216,283			29,132		164,585	51,741				
45	Houston, Tex	332,004	267,066			27,853				25,309			11,776
46	Bridgeport, Conn												
47	Youngstown, Ohio	338,908	337,045				1,863						
48	Hartford, Conn	726,766	689,216			19,707			17,843				
49	Fort Worth, Tex	291,493	291,493										
50	Grand Rapids, Mich	327,692	246,295			15,197			66,200				
51	Springfield, Mass	341,774	322,147							19,627			
52	Scranton, Pa	203				203							
53	Paterson, N. J	100					100						
54	Des Moines, Iowa	258,350	175,727			14,331			68,292				
55	Nashville, Tenn	260,266	243,574			10,955	1,073	1,096	3,039				529
56	Trenton, N. J	426,589	414,310			5,541		6,738					
57	Salt Lake City, Utah	281,843	210,696				1,145		70,002				
58	Fall River, Mass	321,997	258,837				917	156	62,087				

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
59	Camden, N. J	$308,308	$264,339			$15,777		$16,074	$12,118				
60	Flint, Mich	657,483	648,989			5,396	$1,861		1,237				
61	Wilmington, Del	305,866	250,961			1,933		52,972					
62	New Bedford, Mass	315,833	226,180					1,174	88,479				
63	Cambridge, Mass	406,063	350,573						55,490				
64	Erie, Pa	299,971	288,846					3,636			$7,489		
65	Tulsa, Okla	221,813	203,084						6,162	$12,567			
66	Albany, N. Y	546,878	546,878										
67	Kansas City, Kans	1,457,610	324,307	$1,126,366									$6,937
68	Yonkers, N. Y	411,567	406,736				2,005	2,826					
69	Reading, Pa	265,812	265,812										
70	Duluth, Minn	750,562	231,089		$519,347	126							
71	Lowell, Mass	423,197	350,323				1,423		34,419	37,032			
72	Spokane, Wash	210,895	210,152			743							
73	Elizabeth, N. J	3,916				607		3,309					
74	Canton, Ohio	176,210	160,354			5,233	1,191			9,432			
75	San Diego, Calif	612,195	526,053					42,284	20,578				23,280
76	Oklahoma City, Okla	266,375	265,175			1,200							
77	Tacoma, Wash	965,644	322,592	$534,463			300	29,846				$78,443	
78	Lynn, Mass	371,566	290,959						80,607				
79	Waterbury, Conn	118,525	116,686			1,839							
80	Utica, N. Y	500				500							
81	El Paso, Tex	193,056	193,056										
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000												
82	Somerville, Mass	$123,022	$123,022										
83	Fort Wayne, Ind	744,802	231,806	$508,778		$2,441	$1,777						
84	Jacksonville, Fla	972,937	141,252	630,911				$200,774					
85	Knoxville, Tenn	241,509	225,814			15,695							
86	Evansville, Ind	287,879	243,922			7,834	3,135	3,157	$29,831				

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87	Lawrence, Mass	298,639	271,704						26,935				
88	Savannah, Ga	203,036	119,461			18,128	2,423	4,397	16,907	$6,534			$35,186
89	Schenectady, N. Y	165,516	161,784			3,732							
90	Allentown, Pa	102,411	101,987			424							
91	Wichita, Kans	11,306								11,306			
92	Bayonne, N. J	384,639	384,639										
93	Long Beach, Calif	1,270,146	322,260		$934,959	4,972		6,297	1,658				
94	Tampa, Fla	275,020	259,232				215	5,515	10,058				
95	Harrisburg, Pa	143,314	143,314										
96	Manchester, N. H	176,756	103,817				1,321		71,618				
97	Peoria, Ill	2,446				1,057	1,389						
98	South Bend, Ind	204,248	195,142				500		8,606				
99	Hamtramck, Mich	330,933	330,933										
100	St. Joseph, Mo	1,082				1,002	80						
101	Wilkes-Barre, Pa	6,048				148			5,900				
102	Gary, Ind	27,840	7,664	17,506		390	2,280						
103	Rockford, Ill	139,641	138,610			1,031							
104	Sioux City, Iowa	143,017	131,756				2,611		8,650				
105	Portland, Me	268,113	189,440						57,812	20,861			
106	Little Rock, Ark	12,394				1,160			11,234				
107	Charleston, S. C	973,728	156,887			4,523		793,434					18,884
108	Sacramento, Calif	338,289	295,765					15,358	11,263				15,903
109	Troy, N. Y	114,101	107,694			1,024			5,383				
110	Binghamton, N. Y	206,668	204,997			1,671							
111	Saginaw, Mich	173,510	120,190			1,616			34,148	17,556			
112	Johnstown, Pa	849				225	624						
113	East St. Louis, Ill												
114	Terre Haute, Ind	37,805				96			37,709				
115	Pawtucket, R. I	187,206	172,275						14,931				
116	Highland Park, Mich	152,948	152,748				200						
117	Lansing, Mich	1,385,362	287,181	1,067,318		2,946	575		27,342				
118	Passaic, N. J												
119	Springfield, Ohio	105,065	99,067			5,998							
120	Chester, Pa	720						720					
121	Hoboken, N. J	286,631	280,645						5,986				
122	Racine, Wis	112,977	79,894			154	154		28,965	3,810			
123	Winston-Salem, N. C	126,906	102,644			22,130			2,132				
124	New Britain, Conn	96,077	72,562						20,816		$636		2,063
125	Chattanooga, Tenn	44,999				9,252		684	160	34,903			
126	Altoona, Pa	88,873	87,475			18	1,380						
127	Mobile, Ala	158,893	120,686			4,149		18,317	15,686	55			
128	Berkeley, Calif	10,013						10,013					
129	Brockton, Mass	146,454	130,921						15,533				
130	Springfield, Ill	505,179	204,590	262,993			671		36,925				
131	Bethlehem, Pa	87,706	81,764			5,942							

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued												
132	Huntington, W. Va	$14,490				$4,175	$270	$29	$10,016				
133	Cicero, Ill	160,895	$160,895										
134	Quincy, Mass	113,444	92,746						20,698				
135	Lincoln, Nebr	529,892	162,498	$125,327			55						$242,012
136	Holyoke, Mass	1,027,494	117,524	482,795	$424,013					$3,162			
137	East Orange, N. J	153,757	153,757										
138	Portsmouth, Va	172,119	148,863			8,973			14,283				
139	Covington, Ky	182,521	174,200			2,087							6,234
140	Macon, Ga	188,920	176,862				240		11,389	429			
141	Roanoke, Va	16,476	663			15,513	300						
142	Jackson, Mich	131,981	112,081				1,513		18,387				
143	Shreveport, La	125,948	115,378			156			5,865	496			4,053
144	Fresno, Calif	4,843				942				3,901			
145	Niagara Falls, N. Y	176,715	173,466			3,249							
146	Lakewood, Ohio	213,927	213,577			350							
147	Lancaster, Pa	190,692	188,287			2,405							
148	Wheeling, W. Va	162,783	156,414			3,508	695	478	1,688				
149	Pasadena, Calif	1,555,703	373,325	1,142,516							$157		39,705
150	Topeka, Kans	245,512	243,052				978			1,482			
151	Wichita Falls, Tex	132,703	127,085						5,618				
152	Augusta, Ga	122,233	75,571						24,547				22,115
153	Kalamazoo, Mich	197,782	131,942	45,263		96			18,116				2,365
154	Newton, Mass	127,397	126,538						859				
155	Atlantic City, N. J	240,264	228,475			11,789							
156	Decatur, Ill	273,477	273,477										
157	Davenport, Iowa	24,914				659			720				23,535
158	Charlotte, N. C	275,804	257,325						14,376	4,103			
159	Malden, Mass	86,884	56,348						30,536				
160	Oak Park, Ill	186,087	186,087										

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161	Kenosha, Wis	92,504	92,504										
162	Hammond, Ind	243,579	243,579										
163	Mount Vernon, N. Y	212,813	212,813										
164	Cedar Rapids, Iowa	76,680	76,301			251	128						

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

165	Woonsocket, R. I	$104,302	$104,302										
166	New Castle, Pa												
167	Beaumont, Tex	195,688	115,426					$55,652					$24,610
168	McKeesport, Pa	186,584	186,584										
169	York, Pa												
170	Haverhill, Mass	94,530	93,160				$248		$1,122				
171	Bay City, Mich	306,460	60,728	$244,081					1,651				
172	Elmira, N. Y	138,622	104,756			$5,376			28,490				
173	Charleston, W. Va	10,997							10,997				
174	Medford, Mass	94,852	69,121						25,731				
175	Galveston, Tex	156,929	154,053						2,876				
176	Pontiac, Mich	187,028	185,022			2,006							
177	Chelsea, Mass	48,587	48,587										
178	Stockton, Calif	5,996						5,996					
179	Perth Amboy, N. J	244,437	237,197			1,597	1,500	4,143					
180	Pittsfield, Mass	31,683	30,032				1,651						
181	Lexington, Ky	2,514				2,499	15						
182	Lima, Ohio	127,811	125,730			1,793	288						
183	Madison, Wis	143,516	111,801			3,516	45		28,154				
184	Newport News, Va	2,942						2,942					
185	Montgomery, Ala	104,392	95,060			497	3,807		5,028				
186	Greensboro, N. C	101,932	88,561			[a] 486			11,639	$3			1,243
187	East Chicago, Ind	56,664	56,664										
188	New Rochelle, N. Y												
189	Columbus, Ga	66,289	58,355						7,934				
190	Evanston, Ill	137,854	137,854										
191	Pueblo, Colo	251,098	240,270						5,088	4,740			
192	Fitchburg, Mass	119,750	89,774						29,976				
193	San Jose, Calif												
194	Waco, Tex	125,815	107,521						18,294				
195	Muskegon, Mich	121,337	91,231				777		29,329				
196	Brookline, Mass	137,600	128,230						9,370				
197	Salem, Mass	128,440	107,690				1,500		19,250				
198	Jamestown, N. Y	287,370	80,083	203,662		3,625							
199	Butte, Mont												

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 52]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Gas-supply systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	Subways for pipes and wires	Street railways	All other enterprises
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued												
200	Williamsport, Pa	$858				$858							
201	Muncie, Ind	14,827							$14,827				
202	Hamilton, Ohio	655,779	$87,482	$172,698	$395,599								
203	Lorain, Ohio	120,361	109,954						10,407				
204	Everett, Mass	76,756	56,778						19,978				
205	Chicopee, Mass	349,560	89,585	252,817					7,158				
206	Springfield, Mo	5,105					$7		5,098				
207	Battle Creek, Mich	136,331	136,331										
208	Durham, N. C	170,166	92,461			3,675			7,298				$66,732
209	Columbia, S. C	111,263	101,977			5,216	350			$2,524			1,196
210	Dubuque, Iowa	70,203	68,740			1,380	65	$18					
211	Stamford, Conn												
212	Joliet, Ill	149,977	149,977										
213	Aurora, Ill	144,974	142,163			486			2,325				
214	Superior, Wis												
215	Council Bluffs, Iowa	179,042	177,728				1,314						
216	Rock Island, Ill	58,017	58,017										
217	Taunton, Mass	464,328	86,992	365,310					12,026				
218	Portsmouth, Ohio	112,142	101,458			351			10,333				
219	Quincy, Ill	93,510	74,240				1,339		5,931				12,000
220	New Brunswick, N. J	145,171	144,765			406							
221	Austin, Tex	368,622	176,769	173,410			1,287		17,156				
222	Ogden, Utah	63,357	46,289						17,068				
223	Kokomo, Ind	11,868							11,868				
224	Easton, Pa	23				23							
225	Waterloo, Iowa	109,773	109,773										
226	Wilmington, N. C	80,039	79,277							762			
227	Danville, Ill	935					935						
228	Hazleton, Pa												
229	Auburn, N. Y	114,202	107,084						6,757		$361		

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230	Poughkeepsie, N. Y	117,496	111,244					6,252					
231	Orange, N. J	65,064	65,004										
232	Petersburg, Va	71,619	52,739			3,689		1,933	13,258				
233	Amsterdam, N. Y	98,438	98,438										
234	Waltham, Mass	90,084	61,507						28,577				
235	Norristown, Pa	1,827				1,827							
236	Lewiston, Me	60,168	60,168										
237	Green Bay, Wis	62,246	62,123				123						
238	Sheboygan, Wis	61,686	45,233					835	15,618				
239	Moline, Ill	81,437	65,694						15,743				
240	Oshkosh, Wis	93,606	69,375						24,231				
241	Elgin, Ill	58,414	45,478						12,936				
242	Watertown, N. Y	85,385	84,236						1,149				
243	Muskogee, Okla	85,360	77,224						8,136				
244	La Crosse, Wis	53,200	52,698				502						
245	Newburgh, N. Y	60,364	57,990			577		1,797					
246	Lynchburg, Va	68,569	65,397						3,172				
247	Colorado Springs, Colo	367,505	56,935	261,437	27,341		1,329		11,792	8,671			

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1925

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	Grand total	$266,009,621	$208,377,335	$19,997,784	$10,947,798	$15,127,111	$724,085	$8,744,976	$1,551,805	$538,727
	Group I	151,175,315	128,716,430	5,411,326	6,133,470	4,710,358	558,286	4,251,200	1,042,710	351,535
	Group II	27,646,148	20,276,935	1,961,803	3,408,173	1,374,797	16,158	411,814	42,218	154,250
	Group III	48,990,935	35,627,631	6,014,418	776,503	4,288,038	162	2,104,198	176,874	3,111
	Group IV	24,265,674	15,155,823	4,395,486	527,208	2,675,814	149,479	1,133,234	217,640	10,990
	Group V	13,931,549	8,600,516	2,214,751	102,444	2,078,104		844,530	72,363	18,841
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.	$76,781,588	$72,048,553			$2,027,732		$2,705,303		
2	Chicago, Ill.	11,199,006	4,005,654	$200	$3,349,900	1,356,139	$17,170	1,122,236	$1,027,049	$320,658
3	Philadelphia, Pa.	13,130,038	11,692,333	1,411,479	575			21,298	4,200	153
4	Detroit, Mich.	9,742,468	8,701,276		254,317	724,465		62,410		
5	Cleveland, Ohio	8,484,917	5,378,658	1,651,993	507,636	405,514	541,116			
6	St. Louis, Mo.	1,288,744	1,203,544	85,200						
7	Baltimore, Md.	5,405,920	5,391,170					14,750		
8	Boston, Mass.	7,997,186	7,732,775					264,411		
9	Los Angeles, Calif.	6,483,105	4,680,107	1,386,180	405,276				11,461	81
10	Pittsburgh, Pa.	4,273,516	1,782,967	876,274	1,461,650	121,982				30,643
11	San Francisco, Calif.	3,587,990	3,587,990							
12	Buffalo, N. Y.	2,800,837	2,511,403		154,116	74,526		60,792		
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	Milwaukee, Wis.	$1,925,431	$1,349,425		$576,006					
14	Washington, D. C.	64,657	64,657							
15	Newark, N. J.	3,570,869	2,747,213		663,689	$122,861		$10,333		$26,773
16	Minneapolis, Minn.	2,484,415	1,738,078		274,284	457,532	$2,250	12,271		
17	New Orleans, La.	2,245,294	1,769,557		87,695	183,188		204,854		

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18	Cincinnati, Ohio	4,967,910	4,142,961	$464,768	252,956	57,456				49,769
19	Kansas City, Mo	1,457,142	695,780	617,618		74,481				69,263
20	Seattle, Wash	3,666,406	2,606,043	423,663	586,102		13,908	7,329	$29,361	
21	Indianapolis, Ind	1,525,434	676,625	455,754	365,075			15,123	12,857	
22	Rochester, N. Y	2,057,463	1,529,499		10,448	428,162		89,354		
23	Jersey City, N. J	3,681,127	2,957,097		591,918	51,117		72,550		8,445
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000									
24	Louisville, Ky	$718,913	$682,996					$35,917		
25	Toledo, Ohio	1,827,107	1,164,609	$542,100		$120,398				
26	Portland, Oreg	2,039,194	1,342,353	137,109	$148,952	397,726		9,259	$684	$3,111
27	Akron, Ohio	1,804,803	1,129,939	370,910		303,954				
28	Denver, Colo	1,552,698	923,858	335,187		293,597		56		
29	Columbus, Ohio	2,226,162	1,315,549	508,776		401,837				
30	Providence, R. I	1,326,513	1,235,226					91,287		
31	Oakland, Calif	489,370	275,927	198,858	492				14,093	
32	St. Paul, Minn	1,735,087	1,471,457			260,990		2,640		
33	Atlanta, Ga	669,197	534,812			109,583		24,802		
34	Omaha, Nebr	1,821,391	521,916	398,671	550,984	313,378	$162		36,280	
35	Birmingham, Ala	812,117	605,620			166,742		39,755		
36	San Antonio, Tex	711,363	442,810	170,024				72,951	25,578	
37	Worcester, Mass	653,040	514,621					138,419		
38	Dallas, Tex	960,089	921,880					38,209		
39	Richmond, Va	1,429,638	1,335,709					93,929		
40	Syracuse, N. Y	1,020,741	783,020			196,916		40,805		
41	New Haven, Conn	529,890	489,275					40,615		
42	Memphis, Tenn	1,279,607	1,165,885			44,505		69,217		
43	Dayton, Ohio	808,146	511,839	221,331		73,240		1,736		
44	Norfolk, Va	1,884,540	1,744,792					139,748		
45	Houston, Tex	1,145,556	898,806	188,794				57,956		
46	Bridgeport, Conn	552,949	546,244					6,705		
47	Youngstown, Ohio	925,545	540,998	238,893		145,654				
48	Hartford, Conn	702,155	488,694	179,983				7,170	26,308	
49	Fort Worth, Tex	688,571	686,169					2,402		
50	Grand Rapids, Mich	533,333	217,567	192,239		121,793		1,734		
51	Springfield, Mass	708,901	655,610					53,291		
52	Scranton, Pa	241,975	101,500	90,998		44,483			4,994	
53	Paterson, N. J	703,869	529,816			68,321		105,732		

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
54	Des Moines, Iowa	$759,772	$539,562	$220,015					$195	
55	Nashville, Tenn	613,692	573,546			$39,057		$1,089		
56	Trenton, N. J	653,227	496,280			49,277		107,670		
57	Salt Lake City, Utah	557,356	282,294	108,812		87,914		75,574	2,762	
58	Fall River, Mass	517,914	431,629					86,285		
59	Camden, N. J	700,013	511,268			124,763		63,982		
60	Flint, Mich	744,561	366,986	340,690		24,380		255	12,250	
61	Wilmington, Del	477,999	477,999							
62	New Bedford, Mass	709,637	618,476					91,161		
63	Cambridge, Mass	562,285	385,914			108,681		67,690		
64	Erie, Pa	394,606	182,390	142,393		69,423		400		
65	Tulsa, Okla	783,446	648,113	116,745				2,797	15,791	
66	Albany, N. Y	620,308	543,568			76,740				
67	Kansas City, Kans	889,211	491,284	121,958	$75,802	200,167				
68	Yonkers, N. Y	889,558	722,066			54,919		112,573		
69	Reading, Pa	297,032	115,434	181,376		222				
70	Duluth, Minn	508,210	319,321	124,175		35,803			28,911	
71	Lowell, Mass	353,100	271,900					81,200		
72	Spokane, Wash	312,612	229,317	77,856				2,403	3,036	
73	Elizabeth, N. J	435,810	213,539			192,852		29,419		
74	Canton, Ohio	886,482	427,117	355,141		104,224				
75	San Diego, Calif	678,094	541,250	136,844						
76	Oklahoma City, Okla	802,295	519,711	251,282				31,302		
77	Tacoma, Wash	608,618	551,662	50,061	273			799	5,823	
78	Lynn, Mass	332,542	242,180			20,487		69,875		
79	Waterbury, Conn	634,156	515,250	13,197				105,540	169	
80	Utica, N. Y	354,350	280,904			36,012		37,434		
81	El Paso, Tex	411,589	349,174					62,415		

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

82	Somerville, Mass	$227,385	$60,420			$127,141		$39,824		
83	Fort Wayne, Ind	201,725	40,599	$161,126						
84	Jacksonville, Fla	507,889	343,122	98,541		37,100		20,807	$8,319	
85	Knoxville, Tenn	707,627	621,725			31,436		54,466		
86	Evansville, Ind	164,133	90,069	74,064						
87	Lawrence, Mass	276,518	219,508					57,010		
88	Savannah, Ga	182,132	136,168			13,388		27,888	4,688	
89	Schenectady, N. Y	373,948	340,370			19,009		14,569		
90	Allentown, Pa	192,452	63,838	124,289		1,849		726	1,750	
91	Wichita, Kans	430,129	134,986	104,564		167,006			23,573	
92	Bayonne, N. J	646,021	599,589			15,000		31,432		
93	Long Beach, Calif	554,642	351,892	201,538					1,212	
94	Tampa, Fla	387,098	335,382	43,058				3,690	4,968	
95	Harrisburg, Pa	225,945	130,597	86,539		7,535			1,274	
96	Manchester, N. H	275,484	238,284					37,200		
97	Peoria, Ill	116,873	13,515	36,398	$1,287	37,067		15,113	12,075	$1,418
98	South Bend, Ind	256,958	107,840	149,118						
99	Hamtramck, Mich	279,133	76,387	151,179		50,137		1,430		
100	St. Joseph, Mo	193,543	147,441	46,102						
101	Wilkes-Barre, Pa	190,437	137,262	27,563		12,813		11,818	981	
102	Gary, Ind	129,567	43,535	81,614				750	3,668	
103	Rockford, Ill	225,997	36,851	43,816	2,220	85,690		26,977	30,380	63
104	Sioux City, Iowa	193,186	85,879	100,794				3,143	3,370	
105	Portland, Me	458,344	220,594		211,211			26,539		
106	Little Rock, Ark	211,824	30,447	32,068			$148,989	9		311
107	Charleston, S. C	465,349	347,163	25,697		68,018		24,471		
108	Sacramento, Calif	526,300	291,790	234,510						
109	Troy, N. Y	305,764	254,546	4,650		46,396			172	
110	Binghamton, N. Y	239,218	231,222			1,847		6,149		
111	Saginaw, Mich	259,578	40,861	114,400		104,317				
112	Johnstown, Pa	294,240	176,617	117,623						
113	East St. Louis, Ill	204,314	53,929	30,944	32,620	66,535	490	10,932	7,964	900
114	Terre Haute, Ind	124,841	85,491	38,200				350	800	
115	Pawtucket, R. I	389,562	323,892					65,670		
116	Highland Park, Mich	377,809	161,613	177,744		38,286			166	
117	Lansing, Mich	404,862	306,888			97,974				
118	Passaic, N. J	367,137	262,153			62,803		42,181		
119	Springfield, Ohio	222,570	88,145	96,532		37,893				
120	Chester, Pa	196,660	88,846	80,150		16,480		1,331	9,853	
121	Hoboken, N. J	717,671	480,520			141,130		96,021		

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
122	Racine, Wis	$196,454	$196,454							
123	Winston-Salem, N. C	528,361	351,909			$168,281		$8,171		
124	New Britain, Conn	217,679	213,949					3,730		
125	Chattanooga, Tenn	362,625	339,952			15,173		7,500		
126	Altoona, Pa	185,836	83,560	$76,950		22,822			$2,504	
127	Mobile, Ala	232,614	180,383	6,221		27,633		14,612	3,765	
128	Berkeley, Calif	173,918	51,589	115,421					6,908	
129	Brockton, Mass	251,564	195,135					56,429		
130	Springfield, Ill	147,039	49,850	27,179	$1,672	36,470		16,109	14,052	$1,707
131	Bethlehem, Pa	344,224	167,644	167,742				8,838		
132	Huntington, W. Va	128,584	37,738	90,846						
133	Cicero, Ill	244,246	3,038	48,375	14,868	154,029		15,017	8,919	
134	Quincy, Mass	288,196	130,649			105,726		51,821		
135	Lincoln, Nebr	228,133	32,208	85,691		101,226			3,045	5,963
136	Holyoke, Mass	230,642	181,896					48,746		
137	East Orange, N. J	284,397	177,734			58,333		48,330		
138	Portsmouth, Va	493,451	460,735					32,716		
139	Covington, Ky	137,671	106,455	17,643		995		3,516	9,062	
140	Macon, Ga	113,210	96,667					16,170	373	
141	Roanoke, Va	280,959	280,959							
142	Jackson, Mich	220,172	131,403	41,856		46,913				
143	Shreveport, La	338,180	223,607	90,199		2,642		19,888	1,844	
144	Fresno, Calif	149,455	36,331	113,124						
145	Niagara Falls, N. Y	516,052	469,000			47,052				
146	Lakewood, Ohio	507,528	167,365	255,968		84,195				

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147	Lancaster, Pa	97,241	30,986	63,938				2,317	
148	Wheeling, W. Va	223,095	193,947	27,678		1,470			
149	Pasadena, Calif	339,526	310,404	79,122					
150	Topeka, Kans	126,102	54,901	9,355		61,846			
151	Wichita Falls, Tex	477,749	162,086	60,038	250,980		339	4,306	
152	Augusta, Ga	157,321	130,543	130		16,567	8,447	1,634	
153	Kalamazoo, Mich	195,869	18,801	101,807		60,917	1,240	13,104	
154	Newton, Mass	278,436	189,539			65,818	23,079		
155	Atlantic City, N. J	825,465	799,325				26,140		
156	Decatur, Ill	141,759	34,613	46,590		41,364	13,891	4,673	628
157	Davenport, Iowa	152,647	88,044	64,603					
158	Charlotte, N. C	402,073	288,710			90,666	22,697		
159	Malden, Mass	202,746	113,452			59,250	30,044		
160	Oak Park, Ill	238,353	29,214	64,473	12,350	104,844	22,843	4,629	
161	Kenosha, Wis	132,582	132,582						
162	Hammond, Ind	135,090	42,844	63,283			7,671	21,292	
163	Mount Vernon, N. Y	425,332	304,695	101,151		14,732	4,754		
164	Cedar Rapids, Iowa	158,233	64,951	93,282					

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

165	Woonsocket, R. I	$409,180	$353,133				$56,047		
166	New Castle, Pa	129,021	39,620	$77,312		$12,089			
167	Beaumont, Tex	262,802	248,054				14,748		
168	McKeesport, Pa	123,090	44,815	56,966		20,626	683		
169	York, Pa	65,525	53,339	10,427		1,759			
170	Haverhill, Mass	88,718	65,586				23,132		
171	Bay City, Mich	284,723	137,653	132,200		14,870			
172	Elmira, N. Y	162,302	161,095				1,207		
173	Charleston, W. Va	178,446	81,551	96,895					
174	Medford, Mass	175,928	107,628			53,063	15,237		
175	Galveston, Tex	317,041	317,041						
176	Pontiac, Mich	263,040	144,913	102,914		15,086		$127	
177	Chelsea, Mass	240,392	127,823			62,730	49,839		
178	Stockton, Calif	212,064	131,952	80,112					
179	Perth Amboy, N. J	365,143	245,399			39,097	80,647		
180	Pittsfield, Mass	128,451	109,293				19,158		
181	Lexington, Ky	123,143	100,394			15,955	6,794		
182	Lima, Ohio	441,793	226,062	55,974		159,204	553		
183	Madison, Wis	251,362	193,876			55,986	1,500		
184	Newport News, Va	168,319	151,323				16,996		

[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 interst on original issue of debt obligations.

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TABLE 16.—GOVERNMENTAL-COST PAYMENTS [1] FOR INTEREST: 1925—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 53]

City number	CITY	Total payments for interest	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT		PAYMENTS FOR INTEREST ON OTHER DEBT		
			Of city corporation	Of independent divisions		Of city corporation	Of other divisions	Of city corporation	Of independent divisions	
				Schools	All other				Schools	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	Montgomery, Ala	$298,178	$221,323			$53,884		$22,971		
186	Greensboro, N. C	323,003	263,340			56,722		2,941		
187	East Chicago, Ind	226,129	152,791	$71,630				1,708		
188	New Rochelle, N. Y	244,054	165,037			21,570		57,447		
189	Columbus, Ga	110,703	110,402					301		
190	Evanston, Ill	186,719	39,936	72,600		64,671			$9,512	
191	Pueblo, Colo	319,367	129,381	55,334		126,594		870	7,188	
192	Fitchburg, Mass	143,721	106,904					36,817		
193	San Jose, Calif	129,839	50,957	78,882						
194	Waco, Tex	108,156	102,817					5,339		
195	Muskegon, Mich	195,011	101,166	42,873		50,722			250	
196	Brookline, Mass	165,462	72,461			72,509		20,492		
197	Salem, Mass	117,961	96,412					21,549		
198	Jamestown, N. Y	181,370	94,568	69,938		15,217		1,647		
199	Butte, Mont	151,485	88,339	13,863		24,463		22,842	1,978	
200	Williamsport, Pa	55,069	22,614	29,955		2,500				
201	Muncie, Ind	93,007	22,220	70,480				307		
202	Hamilton, Ohio	277,118	169,565	37,923		68,269		1,361		
203	Lorain, Ohio	320,919	154,823	99,454		66,642				
204	Everett, Mass	197,387	94,477			72,192		30,718		
205	Chicopee, Mass	95,460	77,610					17,850		
206	Springfield, Mo	39,298	7,731	31,567						
207	Battle Creek, Mich	69,742	13,261	21,500		34,981				
208	Durham, N. C	244,034	146,590			89,986		7,458		
209	Columbia, S. C	194,718	102,686	28,720		13,620		41,819	7,873	

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210	Dubuque, Iowa	168,169	63,203	68,300		25,971		10,522	173	
211	Stamford, Conn	159,997	59,587		$67,934			13,635		$18,841
212	Joliet, Ill	190,922	19,955	73,954		86,622		1,191	9,200	
213	Aurora, Ill	129,191	24,808	32,535		71,136			712	
214	Superior, Wis	109,722	109,722							
215	Council Bluffs, Iowa	105,908	62,635	40,420				2,853		
216	Rock Island, Ill	108,578	2,700	22,015		75,708		7,198	957	
217	Taunton, Mass	151,557	119,074			7,323		25,160		
218	Portsmouth, Ohio	237,895	87,133	73,580		51,612		25,570		
219	Quincy, Ill	50,642	2,100	7,372		33,681		7,489		
220	New Brunswick, N. J	202,437	150,583			22,853		29,001		
221	Austin, Tex	160,912	154,084					4,206	2,622	
222	Ogden, Utah	264,891	121,497	45,874		93,706		2,350	1,464	
223	Kokomo, Ind	37,898	16,008	20,390				1,500		
224	Easton, Pa	151,887	67,580	84,060				247		
225	Waterloo, Iowa	153,198	60,502	76,496				8,451	7,749	
226	Wilmington, N. C	169,083	118,837	31,427		8,840		5,905	4,074	
227	Danville, Ill	111,471	14,950	32,693		52,276		10,305	1,247	
228	Hazleton, Pa	95,183	59,736	35,447						
229	Auburn, N. Y	65,968	45,968			18,470		1,530		
230	Poughkeepsie, N. Y	174,728	127,058			47,157		513		
231	Orange, N. J	168,948	125,193			7,058		36,697		
232	Petersburg, Va	189,782	189,782							
233	Amsterdam, N. Y	81,534	29,891	47,586		297		3,760		
234	Waltham, Mass	108,987	65,034			27,315		16,638		
235	Norristown, Pa	55,354	9,292	44,493				1,569		
236	Lewiston, Me	68,033	39,030					29,003		
237	Green Bay, Wis	142,751	141,444					1,307		
238	Sheboygan, Wis	63,253	55,523			7,730				
239	Moline, Ill	98,645	6,190	14,080		72,236		1,854	4,285	
240	Oshkosh, Wis	70,806	70,365					441		
241	Elgin, Ill	90,616	11,780	12,760	34,510	28,252			3,314	
242	Watertown, N. Y	143,780	138,040			5,740				
243	Muskogee, Okla	228,611	152,363	61,780				6,051	8,417	
244	La Crosse, Wis	102,733	91,948			10,495		290		
245	Newburgh, N. Y	75,368	56,112			11,565		7,691		
246	Lynchburg, Va	181,097	180,472					625		
247	Colorado Springs, Colo	182,621	102,376	51,970		27,054			1,221	

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925

[This table is presented in two sections, the second section beginning on p. 366. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	Total [1]	I.—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	$974,860,798	$19,980,829	$6,136,654	$8,868,467	$8,476,832	$4,504,085	$106,829,801	$7,109,575	$1,133,125	$268,156,971	$39,675,848	$9,665,403
	Group I	523,121,409	13,211,223	4,466,340	3,930,711	2,972,518	2,672,527	52,722,627	3,125,718	604,982	139,477,406	19,946,465	6,893,347
	Group II	93,695,778	1,249,284	459,355	587,958	2,763,498	719,390	11,087,667	1,090,396	234,578	24,546,104	4,513,889	459,297
	Group III	187,689,309	2,610,383	569,156	2,054,179	1,882,617	727,797	24,953,826	1,296,630	221,064	51,499,425	7,429,727	1,062,570
	Group IV	110,102,192	2,467,401	390,701	1,231,695	450,171	296,660	11,729,748	1,250,745	40,672	35,028,086	5,587,790	967,375
	Group V	60,252,110	1,042,538	251,102	1,063,924	408,028	87,711	6,335,933	346,086	31,829	17,605,950	2,197,977	282,814
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$137,355,708	$6,092,977	$1,404,988	$1,181,097	$373,772	$138,417	$9,423,539	$1,976,549	$376,409	$29,203,770	$1,004,504	$735
2	Chicago, Ill	85,565,138	68,343	154,160	92,841	13,789	25,307	13,235,119	49,424		40,365,020	3,632,422	3,386,095
3	Philadelphia, Pa	71,841,285	222,692	73,324	262,657		14,048	7,153,356	78,582	30,069	8,265,030	4,379,511	282,171
4	Detroit, Mich	45,927,181	112,844	194,792	634,913	257,385	238,188	5,683,348	135,054	944	17,307,797	1,159,948	
5	Cleveland, Ohio	30,770,049	30,898	1,127,705	101,035	18,683	7,602	2,488,529	174,294	135,514	9,863,414	1,055,766	596
6	St. Louis, Mo	13,118,435			11,434		431,216	806,933	68,964		5,060,223	510,397	578,992
7	Baltimore, Md	15,890,465	429,264	354,880	22,483	5,000	8,841	3,167,591	83,751	41,462	2,895,730	196,949	251,192
8	Boston, Mass	16,667,233	249,946	618,922	563,859	8,045	334,690	970,336	89,691	512	5,480,899	155,323	2,850
9	Los Angeles, Calif	64,511,847	4,219,367	411,785	712,995	2,228,090	389,046	7,787,842	302,407	20,072	10,401,596	4,087,328	2,235,403
10	Pittsburgh, Pa	12,514,430	390,959	90,155	74,500	33,541	66,234	464,403	17,326		4,794,427	2,992,107	112
11	San Francisco, Calif	13,343,295	443,594		173,808	20,090	26,888	334,129	41,937		2,246,009	250,830	
12	Buffalo, N. Y	15,616,343	950,339	35,629	99,089	14,123	992,050	1,207,502	107,739		3,593,491	521,380	155,201
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$13,379,163	$294,060	$215,905	$54,619	$82,143	$81,649	$5,368,581	$137,194	$62,362	$2,363,149	$161,173	$150,456
14	Washington, D. C	8,050,595		6,652	40,336	23,025	22,678	909,984			763,122	375,548	
15	Newark, N. J	9,592,565	270,818	28,619	88,314	496	174,636	364,945	141,427	161,776	3,660,061	26,121	
16	Minneapolis, Minn	11,728,755	21,358	22,376	110,725	5,927	57,379	1,182,225	202,601	3,054	1,795,608	1,444,287	47,719
17	New Orleans, La	7,018,975	5,520	6,597	82,745	1,477,553	1,215	781,235			2,174,285	42,583	

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18	Cincinnati, Ohio	5,096,483	18,148	39,156	29,905	5,297	3,616	380,017	14,834		2,261,053	132,067	
19	Kansas City, Mo	4,514,905	7,015	63,620	53,023			21,264	7,473		271,498	26,180	
20	Seattle, Wash	11,329,754	32,262	21,400	71,428	11,427	7,564	778,760	6,988	4,586	3,064,550	902,962	250,122
21	Indianapolis, Ind	9,405,511	59,788	7,641	14,448	1,140,813	7,516	636,879	502,927		4,158,877	271,531	
22	Rochester, N. Y	8,295,490	477,049	10,153	15,148	10,539	339,748	607,641	52,500	2,800	3,066,462	178,589	11,000
23	Jersey City, N. J	5,283,582	63,266	37,236	27,267	6,278	23,389	56,136	24,452		967,439	952,848	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000												
24	Louisville, Ky	$3,802,711		$57,631	$31,397		$552,818	$1,075,524			$1,015,606	$76,867	
25	Toledo, Ohio	4,185,053	$814,478	46,762	39,609		63	580,145	$14,050		1,039,078	52,226	
26	Portland, Oreg	7,967,368	10,761	19,649	48,349	$3,123	5,105	212,140	12,830	$1,273	2,790,671	242,240	$428,469
27	Akron, Ohio	4,776,592	566,876					1,295,065	5,292		1,753,245	230,424	30,644
28	Denver, Colo	9,777,103	75,261	9,789	9,727	4,731	2,751	329,212	14,869		1,995,620	714,384	24,494
29	Columbus, Ohio	5,431,766	121,715	55,335	65,590	14,320	2,138	446,529	95,642	154	2,034,204	109,649	2,272
30	Providence, R. I	6,670,768	9,236	5,578	125,895	23,409	1,903	605,975	9,998	17,218	303,918	61,072	14,328
31	Oakland, Calif	4,849,084	6,981	14,250	152,848	15,659	3,753	268,224			2,797,564	190,755	
32	St. Paul, Minn	7,746,635	6,232		15,479			2,026,173	7,794		2,415,822	344,277	122,956
33	Atlanta, Ga	3,043,001	4,486	3,722	38,447	55	28,414	381,824	26,980		1,385,011	233,446	
34	Omaha, Nebr	5,387,491		12,853	16,478			745,737		19,612	2,392,932	81,442	
35	Birmingham, Ala	4,136,705	6,919	15,841	42,237	4,379	2,536	379,998	16,375		1,359,854	310,138	1,894
36	San Antonio, Tex	2,373,882	10,396	9,597	120,128	759,164	693	273,261	64,060	76	699,394	44,304	
37	Worcester, Mass	2,644,129	3,088	3,123	189,761	6,373	1,980	1,015,505	8,841		252,091	22,470	10,643
38	Dallas, Tex	4,719,907	1,905	8,746	86,278	13,151	519	561,000	23,994	856	998,354	2,286	
39	Richmond, Va	4,631,364	64,896			7,062	9,478	2,611,654	17,213		256,294	100,204	45,801
40	Syracuse, N. Y	3,354,544	9,312	2,000	27,790	586	2,389	760,393			1,357,167	62,005	
41	New Haven, Conn	2,019,038	350	54,854	56,743	2,921	1,048	234,516			323,810	280,705	
42	Memphis, Tenn	1,832,180		13,749	85,125	1,091	146	249,641	11,620		376,283	41,764	2,880
43	Dayton, Ohio	3,324,902	2,530	4,438	6,073	631,451	2,157	343,042	7,168	4,184	442,891	637,600	431
44	Norfolk, Va	1,502,805	9,235	3,249	6,363	4,744		325,399	23,623		702,752	82,072	7,122
45	Houston, Tex	6,139,766	6,926	19,410	39,417		5,170	414,054	16,401		930,706	221,679	
46	Bridgeport, Conn	1,488,520	673		4,574		497	110,577	25,633		80,592	354,215	
47	Youngstown, Ohio	1,968,620			15,672			262,542			789,879	31,874	
48	Hartford, Conn	2,295,357	7,002		23,630			181,403	943	1,372	301,090	45,297	
49	Fort Worth, Tex	650,440	400		306			57,331			222,867	16,943	25,768
50	Grand Rapids, Mich	4,846,515	14,776	6,933	14,069		14,861	506,011	2,940		1,531,872	48,741	19,046
51	Springfield, Mass	2,272,096	6,775	4,290	64,012	1,327	884	335,155	956	42	304,148	413,067	3,499
52	Scranton, Pa	721,600	4,066	1,672	13,534	3,372	300	703	66,233		445,492	17,415	
53	Paterson, N. J	4,331,887	5,100	2,799	2,850		25,236	253,475	6,715		363,593	90,305	8,726

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 366. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

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												
54	Des Moines, Iowa	$5,135,176	$1,357					$808,959	$7,636		$1,655,825	$207,038	
55	Nashville, Tenn	1,088,611	500		$17,409	$52		9,758	2,538		546,075	66,460	
56	Trenton, N. J	1,968,817		$57,711	79,468	2,243	$13,764	31,558	700,647	$5,173	67,199		$69,278
57	Salt Lake City, Utah	957,611	1,858	2,770	7,686			114,335	11,000		95,770	32,167	53,459
58	Fall River, Mass	2,290,290	3,163	2,768	12,100		14,495	322,170			391,656	148,562	
59	Camden, N. J	2,078,872		9,324	20,128	391	2,741	367,621			532,109	120,042	
60	Flint, Mich	4,997,387	2,462	9,922	134,465	98,828	2,206	545,788	820		1,014,603	200,373	
61	Wilmington, Del	693,147	94	4,300	22,558			74,051	20,032		180,579	8,134	
62	New Bedford, Mass	1,576,858	1,199	7,231	2,714	3,383	2,243	145,779		12,086	924,095	186,945	1,425
63	Cambridge, Mass	817,938	5,721	421	30,073	25,199		108,203	3,998		310,799	62,623	
64	Erie, Pa	1,897,201	1,672	3,241	35,956	67	1,341	316,569	8,221		616,579	45,782	8,715
65	Tulsa, Okla	5,722,788	5,568	54,572	14,628	1,238		1,336,557	822		2,044,478	12,505	
66	Albany, N. Y	3,568,676	156,080		715		669	353,681	6,220	541	1,761,479	8,640	1,100
67	Kansas City, Kans	2,155,482	1,839	3,491	30,889	1,977	2,851	392,630	3,766		419,905	280,116	
68	Yonkers, N. Y	3,862,345	8,711	3,206	2,107	776	9,664	526,088	1,500	57,924	1,025,160	10,344	4,998
69	Reading, Pa	2,057,661			38,050			40,029			342,992	58,347	
70	Duluth, Minn	1,956,013	3,323	5,544	19,408	59	1,337	133,356	4,010		718,993	128,193	755
71	Lowell, Mass	779,785	606		49,836		5,000	138,287		53	358,999	18,867	
72	Spokane, Wash	729,304	1,649	973	15,544	445	2,451	84,615	9,703		154,463	38,185	14,408
73	Elizabeth, N. J	1,671,086	958		49,872			38,214	292		632,722		
74	Canton, Ohio	2,146,341	3,892	11,886	30,397		388	832,957	3,420		942,607	5,845	
75	San Diego, Calif	4,670,698	11,200	6,430	30,057	7,071		384,756	17,207	291	1,428,983	286,724	65,468
76	Oklahoma City, Okla	3,855,842	1,735	1,194			249	232,103	5,810		1,308,474	106,869	18,298
77	Tacoma, Wash	5,436,675				842		12,291			367,051	13,607	65,102
78	Lynn, Mass	1,190,916	1,000	2,000	17,719			132,431		98,543	289,693	28,567	
79	Waterbury, Conn	2,211,640	1,164	3,727	8,466	1,233	3,559	163,868		1,646	301,789	92,574	
80	Utica, N. Y	2,272,934	24,257	1,023	29,668	199,399		324,142	8,818	20	1,119,157	69,004	10,591
81	El Paso, Tex	1,007,386		1,152	11,885	42,496		80,822			284,391	33,348	

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

82	Somerville, Mass	$512,238	$13,112	$500		$1,186		$91,481			$291,725	$16,241	$269
83	Fort Wayne, Ind	2,319,155	217	9,497	$7,183	104,515		140,954			641,244	193,900	31,225
84	Jacksonville, Fla	1,391,850	779	12,749	3,271		$21	44,986	$12,571		163,004	37,002	
85	Knoxville, Tenn	736,008	260,855	173	3,235	252	622	138,978	3,298		54,994	20,530	
86	Evansville, Ind	914,775		1,409	32,885			25,022	3,588		487,459	21,599	
87	Lawrence, Mass	1,425,561	34,846	950	5,516		192,856	129,601	183,802		316,637	30,039	15,522
88	Savannah, Ga	397,198	648	1,583	575		1,150	7,702	66,330		164,761	3,493	
89	Schenectady, N. Y	2,229,041	4,552	7,269	62,831	669	45,912	118,575	105,403	$11,337	1,013,759	135,870	
90	Allentown, Pa	816,833	274		2,936	793	96	69,794	91,030		140,285	49,489	
91	Wichita, Kans	1,868,174		946	3,829	115,365		39,293			940,191	516,306	13,126
92	Bayonne, N. J	1,382,580		4,465	2,220	268		30,728		4,994	399,818	24,042	183,747
93	Long Beach, Calif	7,148,444	113,234	5,635	45,749	8,444	5,834	925,408	4,141	1,362	1,155,297	209,194	146,268
94	Tampa, Fla	1,881,849		5,950	80,899	12,500	650	95,296	74,182		59,446	50,273	
95	Harrisburg, Pa	1,529,101			1,001	4,275	650	55,921	68,998		443,978	16,453	1,348
96	Manchester, N. H	406,922	3,736		2,576		268	158,180			68,481	1,442	
97	Peoria, Ill	871,672		4,853			4,718	630	1,822		477,696	1,502	7,243
98	South Bend, Ind	2,760,127		848	4,578	56,197	600	418,214			770,422	409,933	
99	Hamtramck, Mich	1,480,776	2,960	14,855	1,639	345	316		6,607		836,020	6,872	12,000
100	St. Joseph, Mo	1,150,695	171,987	1,895	2,858			441,524			374,426	8,671	4,600
101	Wilkes-Barre, Pa	1,428,523			1,700			82,169			212,162	719,205	
102	Gary, Ind	1,490,913		1,359	2,268			117,427	484		769,464	10,716	4,600
103	Rockford, Ill	1,188,242		16,124	45,146	594	16,465	118,090			525,943	21,053	6,812
104	Sioux City, Iowa	2,170,480	110	9,380	50,612	1,610		127,195	14,830		916,627	60,621	25,490
105	Portland, Me	692,149	861		23,254			33,667			268,048	21,173	
106	Little Rock, Ark	709,913	1,036	788	4,509		347	35,255	1,451		625,201	3,313	255
107	Charleston, S. C	1,327,789		4,836	4,596			36,740	1,196		799,542	172,993	9,650
108	Sacramento, Calif	2,159,373	1,039	1,545	1,536	36,377		170,314	201,014		714,936	304,307	7,113
109	Troy, N. Y	796,099	50,749		143,248			11,247			259,830	4,000	160,492
110	Binghamton, N. Y	2,255,591	6,892	10,000	19,091	90	408	137,683			405,128	149,521	1,459
111	Saginaw, Mich	1,071,011	5,693	11,821	11,821			152,689			602,949	49,453	270
112	Johnstown, Pa	1,605,991	247,722	508	2,203			389,422	24,600	74	247,694		
113	East St. Louis, Ill	1,080,733	469	250	4,962		1,315	125,428			888,270		100
114	Terre Haute, Ind	663,984		2,497	1,582			23,380			203,298	20,828	
115	Pawtucket, R. I	1,363,371	4,284	3,752	20,754	911		152,319		417	249,510	26,694	
116	Highland Park, Mich	2,082,056	19,287	2,794			1,058	3,500			416,218		
117	Lansing, Mich	2,283,269	18,000	6,206	6,275		2,784	197,046	15,000		456,803	172,548	69,327
118	Passaic, N. J	1,955,197	34,565	2,820	35,151	511	657	89,338	3,645		410,490	154,136	
119	Springfield, Ohio	630,355	1,001	3,283	9,018			115,897			311,668	13,519	
120	Chester, Pa	345,410	300		3,132	869		23,694	365		129,885	3,500	
121	Hoboken, N. J	42,004		9,300	17,450								9,889

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 366. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

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												
122	Racine, Wis.	$803,451	$2,334	$5,302	$7,066	$498	$1,804	$23,713	$6,860		$158,597	$86,844	$6,988
123	Winston-Salem, N. C.	3,428,309	59,752	10,974	7,207		1,438	253,191	16,737		1,398,563	414,616	7,000
124	New Britain, Conn.	761,177	277		18,090			87,622			106,970	7,995	
125	Chattanooga, Tenn.	733,102			18,802	662	1,113	74,721	3,710	$859	207,690	3,340	
126	Altoona, Pa.	985,205	112,541		1,157	429		31,652			489,676		3,197
127	Mobile, Ala.	1,147,314	1,094	1,799	58,954	77,814		125,338	5,463		422,227	2,495	1,144
128	Berkeley, Calif.	346,795	10,395	4,577	44,961	775	1,099	7,452	11,303		48,601	37,978	19,978
129	Brockton, Mass.	683,975	5,897	1,377	19,962	1,430	1,400	150,260	1,552		162,378	9,594	
130	Springfield, Ill.	919,838	8,390	5,903	161		491	11,161	6,670		542,312	507	
131	Bethlehem, Pa.	862,215	1,553	173	19,388	39		101,126			195,155	44,720	
132	Huntington, W. Va.	1,474,650					308	19,577	15,000		1,072,341	8,616	802
133	Cicero, Ill.	837,557		5,586	2,691	1,840		50,621	48,075		543,186	12,200	20,348
134	Quincy, Mass.	947,237	8,893	35,770	25,383	1,050		209,514	8,307		222,173	85,469	5,491
135	Lincoln, Nebr.	1,451,268	2,707	13,389	39,075			35,980	476	20,905	761,547	8,362	
136	Holyoke, Mass.	1,089,069			9,468	12,736		122,545			370,143	44,581	
137	East Orange, N. J.	1,023,379	166,496	2,094				38,384			668,105	5,304	
138	Portsmouth, Va.	774,027	1,018	1,105	2,003	572	60	400,566			109,222	48,269	
139	Covington, Ky.	341,472	1,109	4,955			1,021	40,447	7,951		110,686	896	
140	Macon, Ga.	1,128,027			3,176			200,496	3,425		167,162	103,468	
141	Roanoke, Va.	1,129,263	6,794	1,967	14,967		1,171	235,404	984		191,391	290,600	
142	Jackson, Mich.	1,260,424	1,969	690	1,050			415,394		15	294,846	16,651	
143	Shreveport, La.	2,128,130			30,169		1,277	151,431	8,956		416,960	26,575	
144	Fresno, Calif.	111,056	233		10,443	50		2,252			9,354	24,778	17,060
145	Niagara Falls, N. Y.	2,307,930	103,948	4,154	17,585	4,635	2,328	99,229	80,635		854,380	132,058	14,561
146	Lakewood, Ohio	919,451		8,078	42,021			34,590	4,187		300,672		

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147	Lancaster, Pa	744,367	496	14,046				18,339			84,336	9,988	
148	Wheeling, W. Va	1,165,933	1,601	4,301				14,240	11,680		248,556	5,561	2,969
149	Pasadena, Calif	3,371,961	67,885	7,325	25,009	273	1,217	595,565	4,447	709	629,221	104,730	108,080
150	Topeka, Kans	1,055,500		4,350	8,000			112,323			462,043	31,176	
151	Wichita Falls, Tex	474,414		1,250	4,200		509	44,504	4,035		53,879	4,000	
152	Augusta, Ga	166,466			3,500			1,433			107,276	13,690	
153	Kalamazoo, Mich	864,402	59,509	11,897	15,428	347	151	72,805	16,371		224,327		1,106
154	Newton, Mass	1,239,136	789		11,300			285,325			77,583	38,268	
155	Atlantic City, N. J	1,948,209	23,036		38,087			110,685			684,591	45,788	19,890
156	Decatur, Ill	1,113,284		617	15,123		1,630	27,747			602,447	3,995	6,344
157	Davenport, Iowa	854,691						26,020			574,125	9,884	
158	Charlotte, N. C	2,630,570	724,788	19	9,108			409,394			800,308		
159	Malden, Mass	065,997		1,036	2,125		1,400	42,876	180		84,629	25,282	
160	Oak Park, Ill	1,354,143	1,200		9,555		1,370	147,016	1,822		571,494	11,638	
161	Kenosha, Wis	1,618,437	91,038	75,329	7,027		146	137,920	4,927		390,243	31,820	
162	Hammond, Ind	2,397,995		1,240	1,510			1,573,860	25,333		600,072	121,812	12,847
163	Mount Vernon, N. Y	1,589,164	1,562		10,390	413		86,443	66,395		569,611	5,770	620
164	Cedar Rapids, Iowa	687,750	889	558	5,465	837		25,809	907		225,699	48,041	8,145

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

165	Woonsocket, R. I	$1,172,521	$1,200	$1,913	$55,684			$98,348			$527,153	$66,411	$1,464
166	New Castle, Pa	510,791	2,500	2,871	258		$2,717	100,422			233,759	40,069	2,005
167	Beaumont, Tex	778,382	3,301		3,845			12,541			161,015		
168	McKeesport, Pa	381,139		3,189	1,801		5,000	21,242			176,129	1,180	
169	York, Pa	240,709	403		7,633			112,160			91,400		
170	Haverhill, Mass	551,432	51,804		4,117			44,038			134,195	176,070	
171	Bay City, Mich	574,347	75		2,766			22,755			75,429	5,106	850
172	Elmira, N. Y	402,732	4,582				131	31,147	$41,672		118,844	1,717	
173	Charleston, W. Va	1,429,741	34	4,390			901	6,994	12,144		720,197	400	
174	Medford, Mass	703,754	1,320	878	6,470	$492		53,302	1,533		129,601	43,645	
175	Galveston, Tex	1,413,846	983								683,518		10,520
176	Pontiac, Mich	1,141,880	2,681	3,216	1,153		110	132,570	674		257,118	13,408	
177	Chelsea, Mass	751,887	620			7,385		5,810			57,302	26,260	
178	Stockton, Calif	1,686,418	163,711	314	161,567	102,430		66,360	6,939		385,818	33,855	
179	Perth Amboy, N. J	960,858	2,809	3,456	3,250			70,114	587		278,402	104,149	247
180	Pittsfield, Mass	367,876		1,601	4,423	1,814	991	113,856			83,585	20,067	1,200
181	Lexington, Ky	210,056	6,367	3,003	25,799			26,650	17,340		122,495	5,410	
182	Lima, Ohio	762,199		523				366,403			129,789	36	
183	Madison, Wis	1,940,701	38,882	1,960	40,776		62,196	425,872		$649	322,319	50,706	11,117
184	Newport News, Va	183,593	20,510			2,130	24	15,810	600		23,078	2,652	

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

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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												
185	Montgomery, Ala	$483,861	$4,639	$2,164	$525		$56	$36,231	$7,115		$262,404	$41,386	
186	Greensboro, N. C	3,324,883	310,496	929	35,444		158	321,545	56,584		1,662,133	66,976	
187	East Chicago, Ind	3,518,438		33,170			500	91,172	1,000		675,895	100,754	
188	New Rochelle, N. Y	1,952,254			13,341			898,683			82,597	13,061	
189	Columbus, Ga	778,570	2,630	5,786	48,087		108	143,037			111,376	7,380	
190	Evanston, Ill	1,495,046	250					119,625			277,721	7,122	
191	Pueblo, Colo	544,919		658	3,582			12,571	872		195,783	83,450	$26,486
192	Fitchburg, Mass	262,207			12,500			16,625			170,198	14,450	3,221
193	San Jose, Calif	1,078,697	557	887	4,316	$25	99	60,855			481,280	147,688	
194	Waco, Tex	538,007		647	17,949		292	34,260	800		263,249	8,308	1,392
195	Muskegon, Mich	861,533	6,255	16,381	314	15		224,958	2,441		150,090	2,132	
196	Brookline, Mass	760,647			1,947	450		32,136			64,769	8,877	7,240
197	Salem, Mass	322,481	1,118	990	1,915	1,350		2,008			198,822	39,789	7,154
198	Jamestown, N. Y	967,655	2,108	1,968	1,927	92	676	16,811			277,806	28,895	248
199	Butte, Mont	54,489	141	3,521	1,350			10,909	500		14,566		3,117
200	Williamsport, Pa	195,462	1,934		37,642			39,705	496		58,507	31,206	245
201	Muncie, Ind	433,421	183,925		24,646			56,325			83,688	23,318	
202	Hamilton, Ohio	491,900		471	1,436	179,298					35,634	6,808	3,030
203	Lorain, Ohio	461,369	2,922	748	1,196			13,008			247,635	1,990	62,616
204	Everett, Mass	258,639	2,417	4,340	12,692	8,049		38,967			105,853	33,485	
205	Chicopee, Mass	679,576	5,682	1,842	749		1,530	143,329			54,462	35,145	2,995
206	Springfield, Mo	250,791		1,279	15,500			33,609			41,953	12,510	
207	Battle Creek, Mich	462,632		2,806	5,355			37,174			95,220	29,316	
208	Durham, N. C	704,933	31,625	1,578	100,175	136		31,647	29,823		67,982	1,321	
209	Columbia, S. C	316,472			12,000			7,496	4,544		40,221	9,908	

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210	Dubuque, Iowa	1,072,147	2,468	10,416	16,330	852		103,239			561,306	539	
211	Stamford, Conn	579,918	2,296	3,410	16,082	1,261	1,356	88,920	34,013		138,297	52,929	1,578
212	Joliet, Ill	648,564		1,262	1,692	1,817		18,600	731		141,969	835	12,836
213	Aurora, Ill	1,149,941	1,506	302		392	678	336			484,561	220,906	
214	Superior, Wis	234,964		5,388	1,394			23,235	6,365		102,644	25,018	9,390
215	Council Bluffs, Iowa	1,040,844	4,833	8,400	6,993	1,045	65	87,699	3,547		501,718	69,076	1,746
216	Rock Island, Ill	599,279	312	235				34,933	1,283		440,261	23,386	
217	Taunton, Mass	253,533				695		32,090			67,580		
218	Portsmouth, Ohio	853,268		2,570	16,269			325,278			348,930	1,404	
219	Quincy, Ill	727,410	551	4,325	56,928		592	24,082	23,883		361,736	311	
220	New Brunswick, N. J	630,239	59,920		43,855			39,824			246,520	318	2,750
221	Austin, Tex	797,231	943	2,175	8,365			21,418	49,188				
222	Ogden, Utah	630,506	816	3,642	5,670		108	75,602		$1,020	282,504	21,574	
223	Kokomo, Ind	310,168		375	3,950			36,483	6,000		150,191	23,753	16,736
224	Easton, Pa	1,585,597	114	1,068				579,048	2,980		99,215	7,162	24,199
225	Waterloo, Iowa	375,769	1,811	402	5,587	27,008		8,313	3,858		221,209	8,564	8,599
226	Wilmington, N. C	63,164			1,627			8,569	861		35,260	968	
227	Danville, Ill	545,817						18,578			271,693	11	4,831
228	Hazleton, Pa	405,760	1,750		46,193		425	79,941		23,851	133,378	5,052	
229	Auburn, N. Y	169,974	1,086	4,050	27,100		241	13,596	262		85,260	8,527	340
230	Poughkeepsie, N. Y	681,272	2,293	1,347	21,292	536	2,784	110,282	22,019		251,764		628
231	Orange, N. J	655,598		600	3,063			17,185			109,631		
232	Petersburg, Va	302,565				37,197	901	3,624			31,552	161,929	
233	Amsterdam, N. Y	951,761		1,236	77			18,004	1,238		132,882		
234	Waltham, Mass	542,960	75,031	75,384		1,805	1,258	50,803	768		60,775	20,599	775
235	Norristown, Pa	329,891	3,196	960	1,266	735		8,169			10,758	1,303	2,162
236	Lewiston, Me	135,560		2,147		28,172		5,914			17,302	12,914	
237	Green Bay, Wis	312,264	729	3,627	2,045			28,721			138,862	2,192	20,962
238	Sheboygan, Wis	549,669	500	563				78,770			300,631	25,353	9,237
239	Moline, Ill	232,712	101	742	880	1,244	2,842	14,625	2,606		173,142	21,961	
240	Oshkosh, Wis	244,251	352	2,327	13,789	133	727	36,543			66,624	965	5,046
241	Elgin, Ill	608,532		1,706				107,347			415,396	2,180	
242	Watertown, N. Y	648,453	13,055	621	1,103			26,089			257,487	8,300	575
243	Muskogee, Okla	217,720			1,372						198,614		
244	La Crosse, Wis	337,845		2,303	14,682	693		11,425	820	6,309	157,633	7,258	
245	Newburgh, N. Y	170,922			14,595		88	29,047			67,832		
246	Lynchburg, Va	448,164	10,357		11,565			16,208			82,799	67,099	
247	Colorado Springs, Colo	2,844,134	37	2,040	46,030	777	157	4,313			27,644	49,175	15,277

[1] For explanation of differences between total payments shown in this table and total amounts for outlays reported in Table 4, see p. 54.

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 358. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	Grand total	$3,403,970	$13,106,159	$1,784,206	$206,908,813	$8,478,764	$5,155,301	$47,957,868	$3,909,764	$2,144,998	$116,665,610	$18,568,854	$3,925,537	$62,313,364
	Group I	2,945,866	8,290,970	1,569,657	101,338,313	4,569,293	4,798,207	33,774,281	3,449,480	660,219	50,708,358	8,432,741	3,357,255	49,202,905
	Group II	258,074	2,554,739	117,366	16,650,743	990,466	39,333	4,229,599	112,413	1,011,521	13,428,611	1,616,573	18,000	4,956,924
	Group III	41,902	705,743	86,889	47,042,821	1,411,700	287,372	4,866,935	137,723	100,794	31,207,946	4,356,225	123,497	3,612,388
	Group IV	115,353	1,488,816	9,233	25,315,531	1,080,139	24,135	3,984,953	205,479	218,047	12,970,865	1,855,957	357,312	3,035,328
	Group V	42,775	65,891	1,061	16,561,405	427,166	6,254	1,102,100	4,669	154,417	8,349,830	2,307,358	69,473	1,505,819
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.	$413,218	$3,573,676	$105,898	$44,621,414	$33,025	$1,057,530	$11,981,048	$1,187,746	$273,617	$9,116,470	----------	$2,456,103	$11,359,206
2	Chicago, Ill	24,589	40,769	44,630	10,163,637	177,863	102,714	8,835,477	32,916	----------	5,120,023	----------	----------	----------
3	Philadelphia, Pa	----------	1,755,189	147,241	6,962,118	820,719	2,142,512	5,193,392	----------	----------	2,773,965	----------	4,131	31,280,578
4	Detroit, Mich	634,647	1,024,003	118,757	7,969,648	173,917	759,263	1,014,593	1,887,391	3,200	4,895,148	----------	41,344	1,680,057
5	Cleveland, Ohio	4,130	10,236	35,753	3,577,777	1,664,992	5,626	2,304,594	----------	----------	5,741,341	$2,179,867	1,570	240,127
6	St. Louis, Mo	11,569	553,891	100,465	2,205,020	93,251	374,248	330,421	----------	----------	1,373,842	----------	607,142	427
7	Baltimore, Md	43,161	----------	13,713	3,582,722	----------	10,016	299,439	----------	79,435	3,903,952	----------	----------	500,884
8	Boston, Mass	320,739	564,671	17,562	4,710,752	175,098	9,960	968,321	137,352	1,320	768,467	----------	218,637	299,281
9	Los Angeles, Calif	329,309	279,937	69,932	8,006,362	1,170,661	308,045	1,165,438	197,186	148,705	10,256,584	6,252,874	----------	3,530,883
10	Pittsburgh, Pa	131,941	369,792	151,319	2,282,837	114,382	4,676	55,090	6,889	122,339	350,145	----------	1,256	----------
11	San Francisco, Calif	435,154	59,432	3,308	3,351,454	75,207	13,617	767,981	----------	16,015	4,773,380	----------	----------	310,462
12	Buffalo, N. Y	597,409	59,374	761,079	3,904,572	70,178	10,000	858,487	----------	15,588	1,635,041	----------	27,072	1,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000													
13	Milwaukee, Wis	$166,663	$408,257	$6,414	$1,697,497	$59,324	$27,649	$649,692	----------	$544,719	$847,657	----------	----------	----------
14	Washington, D. C	1,473	44,661	36,428	2,119,327	204,416	----------	657,766	----------	16,374	2,828,805	----------	----------	----------
15	Newark, N. J	----------	965,106	12,253	1,236,064	101,758	----------	290,297	----------	----------	1,296,864	----------	----------	$773,010
16	Minneapolis, Minn	9,629	895	19,746	2,437,854	227,212	----------	1,192,666	----------	4,086	1,830,756	----------	----------	1,112,652
17	New Orleans, La	----------	----------	----------	946,939	14,424	2,925	160,375	----------	----------	1,174,002	----------	$18,000	130,577

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18	Cincinnati, Ohio	2,442	20,542	1,620	1,445,517	54,128		9,717	$216		646,096			32,112
19	Kansas City, Mo			25,035	2,802,534	53,990	23	93,649		2,444	1,087,157			
20	Seattle, Wash	5,664	4,279	572	494,984	23,723	4,163	415,650		443,898	2,375,230	$1,616,573		792,969
21	Indianapolis, Ind	71,143	207,568		1,507,164	69,371		637,873	111,972					
22	Rochester, N. Y	487			967,729	58,309	4,573	16,426	225		493,681			1,982,431
23	Jersey City, N. J	573	903,431	15,298	995,134	123,811		105,488			848,363			133,173
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000													
24	Louisville, Ky			$7,431	$198,187	$23,390		$120,389			$626,469			$17,002
25	Toledo, Ohio			12,416	1,185,342	85,571		72,313		$35	242,674			291
26	Portland, Oreg		$205		1,591,880			280,622	$855	1,948	1,533,109			784,139
27	Akron, Ohio				338,655	4,987					551,404			
28	Denver, Colo	$1,861			4,214,005	52,132	$4,279	63,842			2,260,146			
29	Columbus, Ohio				1,016,990	18,312		108,783	2,462		1,130,132	$207,515	$24	
30	Providence, R. I	3,871			416,022			48,247		7,667	4,982,554			33,877
31	Oakland, Calif	36			987,368	15,874	52,914	106,411		85	164,344			72,018
32	St. Paul, Minn		8,663	591	1,971,507			44,757		107	782,277			
33	Atlanta, Ga		28,890	1,510	378,864	1,317	2,000	63,798		48	417,923			46,266
34	Omaha, Nebr				798,450	11,010		420,762			594,923			293,292
35	Birmingham, Ala			207	1,831,700	56,248	70	16,048	84	4,119	12,913	14,757	150	60,238
36	San Antonio, Tex				81,840	9,004	605	58,522		1,629	14,160		1,152	225,897
37	Worcester, Mass	1,325			725,602	17,162		9,936			374,509			1,720
38	Dallas, Tex	437	4,565	2,049	794,854	8,241	2,395	167,127		2,148	2,041,002			
39	Richmond, Va	3,500		29,498	891,309	1,164		67,881	7,599		223,968			293,843
40	Syracuse, N. Y				611,877	66,180		163,463			230,610		60,772	
41	New Haven, Conn	1,315			706,215	25,224	141	308,266						22,930
42	Memphis, Tenn	685	79,944		546,669	21,673	1,574	19,594			305,395		18,587	55,760
43	Dayton, Ohio			10,049	566,319	68,450		26,023			572,096			
44	Norfolk, Va				98,308			16,508			194,101		2,518	26,811
45	Houston, Tex		175,729	2,247	2,141,693	425,974		405,123			491,597			843,640
46	Bridgeport, Conn	5,272			830,366	45,424		29,536	1,161					
47	Youngstown, Ohio				487,314	25,000		179,060			177,279			
48	Hartford, Conn	10,000			1,531,330			56,194	8,541	10,439	115,135		1,916	1,065
49	Fort Worth, Tex				89,155	2,090	186	111,054			124,340			
50	Grand Rapids, Mich				1,857,610	25,810		107,653	21,109		592,194		4,373	18,517
51	Springfield, Mass	2,016			522,301		75	20,334	379	17,050	575,786			
52	Scranton, Pa				142,407	4,729	746	20,931						
53	Paterson, N. J				1,409,092	15,702		164,721		30,518	1,953,055			
54	Des Moines, Iowa		660		2,010,406	25,639	256	77,594		55	337,951		1,500	300
55	Nashville, Tenn		1,484	19,379	164,389	6,008	15,325	45,117			194,117			
56	Trenton, N. J	9,954			723,883	24,978		20,295			162,666			
57	Salt Lake City, Utah				171,635	14,952		4,772		100	447,107			
58	Fall River, Mass		2,438		1,145,556	14,848				75	232,459			

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 358. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
59	Camden, N. J				333,223	$17,840		$257,539			$251,566			$166,348
60	Flint, Mich	$65	$367,671		$2,118,884			142,967	$1,688	$535	356,110			
61	Wilmington, Del			$1,500	222,979			81,282			38,796			38,842
62	New Bedford, Mass				108,700	45,819		8,652			113,288			13,299
63	Cambridge, Mass				221,556	2,462		46,675						208
64	Erie, Pa				471,256	20,378		57,019	511		303,560			6,334
65	Tulsa, Okla				1,049,655	11,249		62,869			1,128,296			351
66	Albany, N. Y				446,963	54,484		116,493	1,924	10,000	649,687			
67	Kansas City, Kans				238,938	7,667		26,725		60	211,616	$402,233		130,779
68	Yonkers, N. Y		5,862		1,797,509	12,329	$314	56,345	91,300	125	248,083			
69	Reading, Pa				1,150,388		186,236	58,924			182,695			
70	Duluth, Minn	1,054	1,521		408,659	12,102	3,208	98,326		7,693	289,403		$32,505	86,564
71	Lowell, Mass				25,495	1,899	41	105,993			74,709			
72	Spokane, Wash		17	12	35,172	17,366		18,561	110	1,058	334,572			
73	Elizabeth, N. J				935,143	10,070		3,815						
74	Canton, Ohio				136,434	3,324		6,339			168,852			
75	San Diego, Calif				1,047,073	31,668	6,861	24,771		5,300	1,030,042			286,796
76	Oklahoma City, Okla				676,405	7,184		58,409			1,439,112			
77	Tacoma, Wash				942,676	9,729	509	17,307			275,174	3,731,720		667
78	Lynn, Mass				452,644	3,186					154,986			10,147
79	Waterbury, Conn	511	130		294,828	11,650		86,829			1,239,666			
80	Utica, N. Y		27,964		329,545	14,201		40,698						74,447
81	El Paso, Tex				419,596		9,637	64,721			59,338			

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

82	Somerville, Mass				$4,522	$11,303		$28,278			$53,621			
83	Fort Wayne, Ind				774,567	42,385		105,164			125,952	$142,352		
84	Jacksonville, Fla			$9,233	185,414	667	$15,000	92,926			141,328	521,681		$151,218
85	Knoxville, Tenn		$25,979			10,598		1,920			211,983		$2,591	
86	Evansville, Ind				149,632	36,279		28,216			128,686			
87	Lawrence, Mass				155,895	10,059		191,649	$4,373		153,816			
88	Savannah, Ga				8,554	5,436		104,877		$450	25,539		1,589	4,511
89	Schenectady, N. Y	$261			278,633			77,860			366,110			
90	Allentown, Pa				380,121			5,434			76,581			
91	Wichita, Kans				120,611	8,760		109,747						
92	Bayonne, N. J				673,352	8,868		10,557		11,312	28,209			
93	Long Beach, Calif	1,386	73,327		1,589,505	47,925		359,535	2,270	903	935,380		14	1,517,633
94	Tampa, Fla		6,728		253,019			117,842			930,131			194,933
95	Harrisburg, Pa				717,180			72,221			147,076			
96	Manchester, N. H				45,632	8,333					118,274			
97	Peoria, Ill				201,690	10,828		160,690						
98	South Bend, Ind				805,928			37,229	13,231		242,947			
99	Hamtramck, Mich	550			576,521	3,867					18,224			
100	St. Joseph, Mo				3,714	14,702		126,318						
101	Wilkes-Barre, Pa				403,019			10,268						
102	Gary, Ind				538,902	27,766		17,927						
103	Rockford, Ill				247,365	16,894		27,203	33,996		112,557			
104	Sioux City, Iowa				660,599	19,134	783	21,381			249,608			12,500
105	Portland, Me	412			65,617			29,192			248,925			1,000
106	Little Rock, Ark		502		22,087	1,795		11,774						1,600
107	Charleston, S. C				14,190			1,247			84,500			198,299
108	Sacramento, Calif	462			408,774	7,115	2,754	29,066		138	119,355			153,528
109	Troy, N. Y				105,711			42,974			17,848			
110	Binghamton, N. Y		578,371		813,216	5,692		31,641		80,110	14,110		2,179	
111	Saginaw, Mich				11,030	4,199		4,290		12,478	198,941			5,377
112	Johnstown, Pa				646,637			42,071	5,060					
113	East St. Louis, Ill				34,405	3,548		21,986						
114	Terre Haute, Ind				323,440	8,214		80,595						150
115	Pawtucket, R. I				417,193	4,512		56,808	52,216		367,725			6,276
116	Highland Park, Mich	612	328,490		919,536	221,260				4,010	165,291			
117	Lansing, Mich				550,718	9,186		39,145	11,061	2,500	214,415	502,255		10,000
118	Passaic, N. J	2,246			38,010	10,739		63,872		3,890	1,105,127			
119	Springfield, Ohio		2,620		87,526	4,125		2,831			78,867			
120	Chester, Pa				171,683			8,028	3,954					
121	Hoboken, N. J					4,400					965			

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 5. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	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													
122	Racine, Wis				$159,155	$19,627	$3,399	$16,713			$117,700			$186,851
123	Winston-Salem, N. C	$1,301	$80,235		554,354	6,830		4,126			397,771		$214,214	
124	New Britain, Conn	58,904			206,184			50,914			173,238			50,983
125	Chattanooga, Tenn	1,806	112,936		205,990	3,665		43,606						54,202
126	Altoona, Pa				295,928						50,625			
127	Mobile, Ala		7,559		226,225			46,076			146,027			25,099
128	Berkeley, Calif				56,341	46,956		12,939			42,608			832
129	Brockton, Mass				214,623	7,672		27,662			73,408			6,760
130	Springfield, Ill				82,071	5,998		13,616			117,844	$117,002		7,712
131	Bethlehem, Pa				362,462			25,163			97,324		15,112	
132	Huntington, W. Va	789			329,359	3,564		22,254						2,040
133	Cicero, Ill				40,964	4,653		52,324			55,069			
134	Quincy, Mass		91,229		63,050	9,431		12,611			164,737			4,129
135	Lincoln, Nebr		179,927		189,047	5,308		41,907			127,556	22,858		2,224
136	Holyoke, Mass				9,079	8,317		33,767			36,911	371,571		69,951
137	East Orange, N. J				44,155	8,627		34,412			55,802			
138	Portsmouth, Va	62			112,853			8,287			65,367		22,869	1,774
139	Covington, Ky				37,501	1,048					110,858		25,000	
140	Macon, Ga				180,986			100,320			55,452			313,542
141	Roanoke, Va	45,890			237,577	8,061		14,320			7,500		72,637	
142	Jackson, Mich		825		237,977	4,143		18,487	$8,971		257,719			1,687
143	Shreveport, La				664,198	5,950		41,954			757,524			23,136
144	Fresno, Calif				36,383			1,503						9,000
145	Niagara Falls, N. Y				431,271	11,250		127,250			423,539		1,107	
146	Lakewood, Ohio				373,495	14,820		108,603			32,985			

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147	Lancaster, Pa				515,559			4,940			96,663			
148	Wheeling, W. Va				269,827	3,213		66,469			537,516			
149	Pasadena, Calif	597	88		1,034,137	49,699		68,463	108	$211	501,249	172,948		
150	Topeka, Kans				226,544	9,254		18,799			183,011			
151	Wichita Falls, Tex				161,692	3,336		15,091			181,918			
152	Augusta, Ga				27,506			2,760			10,301			
153	Kalamazoo, Mich	75			361,120	10,300		19,559		1,108	64,838	5,290		171
154	Newton, Mass				581,111	2,707		30,050			212,003			
155	Atlantic City, N. J				402,251			356,860		98,375	168,646			
156	Decatur, Ill				280,077	6,742		148,368		2,100	18,094			
157	Davenport, Iowa				152,147	20,771		71,198						546
158	Charlotte, N. C				430,116	2,893		6,930			229,775			17,239
159	Malden, Mass				427,280	20,065		5,266			55,433			425
160	Oak Park, Ill				367,312	9,567		6,952			226,217			
161	Kenosha, Wis				643,964	45,956	2,184	84,305	243	462	102,873			
162	Hammond, Ind				23,355	5,538		17,969			14,459			
163	Mount Vernon, N. Y				385,151	137,586		7,584	69,996		247,643			
164	Cedar Rapids, Iowa				271,006	8,003	15	21,814			70,571			

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

165	Woonsocket, R. I	$580			$175,102	$2,700		$4,219		$80,000	$157,747			
166	New Castle, Pa				90,207	33,849		2,134						
167	Beaumont, Tex				223,399					15,000	168,641			$190,640
168	McKeesport, Pa				109,313			654			62,631			
169	York, Pa				28,347	766								
170	Haverhill, Mass		$15,358		55,925	5,274		1,500			63,151			
171	Bay City, Mich	495			5,745	7,562					425,308	$28,102		154
172	Elmira, N. Y	95		$65	58,761	6,584		916	$147		134,877			3,194
173	Charleston, W. Va			212	579,294	105,175								
174	Medford, Mass	560			338,288	3,614		31,153			86,467			6,431
175	Galveston, Tex				663,308						55,517			
176	Pontiac, Mich		959		645,036	2,874		17,391		5,488	39,310		$19,892	
177	Chelsea, Mass				638,212	1,442		5,133			9,723			
178	Stockton, Calif		54		117,134	6,255		109,418		897				531,666
179	Perth Amboy, N. J				247,027	10,574					240,243			
180	Pittsfield, Mass				15,037			6,971		34,089	84,242			
181	Lexington, Ky			530	19	1,946		497						
182	Lima, Ohio				211,451	5,599					48,398			
183	Madison, Wis				621,338	10,813	$3,757	41,812			307,560			944
184	Newport News, Va				108,322			7,388		1,755				1,324

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TABLE 17.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 5. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 54]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS		PUBLIC SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other	Municipal service enterprises	All other	Water-supply systems	Electric light and power systems	Markets	All other
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued													
185	Montgomery, Ala				$82,202			$21,424	$80		$25,635			
186	Greensboro, N. C				273,078	$7,463		2,248			513,402			$74,427
187	East Chicago, Ind				620,370	12,597		45,129			1,937,851			
188	New Rochelle, N. Y				906,087	8,633		29,852						
189	Columbus, Ga				253,683	1,821		90,146		$4	114,402			110
190	Evanston, Ill				969,935	10,626		55,130			54,637			
191	Pueblo, Colo				121,925	2,249		8,783			88,560			
192	Fitchburg, Mass				5,056	4,801					35,356			
193	San Jose, Calif				378,774	3,323	$893							
194	Waco, Tex	$435			155,107	4,494		2,620			48,454			
195	Muskegon, Mich				384,958	13,537	1,586	6,801		380	51,387			298
196	Brookline, Mass				140,033	1,866		14,430	300		486,874			1,725
197	Salem, Mass				29,799	6,411		8,585			22,943			1,597
198	Jamestown, N. Y		$8,681		178,112			1,283			230,756	$218,292		
199	Butte, Mont				20,123	262								
200	Williamsport, Pa				9,001			16,726						
201	Muncie, Ind				27,087	9,444		10,204						14,784
202	Hamilton, Ohio				1,036	2,400					93,793	138,653		29,341
203	Lorain, Ohio				41,549	1,060		9,963			78,682			
204	Everett, Mass				13,802	1,187		2,385			35,462			
205	Chicopee, Mass				210,051	5,954		60,179			98,667	58,991		
206	Springfield, Mo	38,965			89,867	3,000		14,108						
207	Battle Creek, Mich				217,752			14,334			60,675			
208	Durham, N. C				39,389			4,363	241	9,560	365,470			21,623
209	Columbia, S. C				216,492						25,811			

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210	Dubuque, Iowa				148,979	4,888		10,273	554		212,303			
211	Stamford, Conn				196,289			43,487						
212	Joliet, Ill				392,303	2,389		10,022			64,108			
213	Aurora, Ill				202,115	3,470		7,333			228,342			
214	Superior, Wis				52,744	5,125		3,661						
215	Council Bluffs, Iowa				296,810	7,215	3	22,431	755	340	28,168			
216	Rock Island, Ill				5,933	5,657		3,609		217	83,453			
217	Taunton, Mass					6,208					26,647	119,313		1,000
218	Portsmouth, Ohio		35,607		78,156	2,273					41,680			1,101
219	Quincy, Ill			$254	148,974	3,696		4,683			94,389			3,006
220	New Brunswick, N. J				185,467	4,169					47,416			
221	Austin, Tex		3,060		340,036			3,838			269,992	82,924		15,292
222	Ogden, Utah				116,719	6,451		1,358		3,095	111,472			475
223	Kokomo, Ind				63,124	4,559		4,997						
224	Easton, Pa				840,455	4,126		27,230						
225	Waterloo, Iowa				39,253	5,454		3,384	26		42,301			
226	Wilmington, N. C					924		3,239			11,716			
227	Danville, Ill				245,003	4,701		1,000						
228	Hazleton, Pa				115,170									
229	Auburn, N. Y				9,047			15,569			4,896			
230	Poughkeepsie, N. Y	1,055			244,261	7,627		545			14,839			
231	Orange, N. J	590			509,193			480			14,856			
232	Petersburg, Va				5,855	7,359		2,422			1,995		$49,581	150
233	Amsterdam, N. Y				614,474			135,000			48,850			
234	Waltham, Mass				143,097	8,959		5,578		76	98,052			
235	Norristown, Pa				299,065		15	2,262						
236	Lewiston, Me				55,765	2,323					11,023			
237	Green Bay, Wis				66,198			13,402		364	35,162			
238	Sheboygan, Wis				52,530	3,359		10,660		2,862	65,204			
239	Moline, Ill		1,345		3,867						8,957			400
240	Oshkosh, Wis				67,908	2,986		12,464	2,566	107	29,892			1,822
241	Elgin, Ill				9,241	4,071		14,534			53,557			500
242	Watertown, N. Y				35,631	2,033		11,333			292,066			160
243	Muskogee, Okla		205		3,435	4,742		1,180			8,291			481
244	La Crosse, Wis				61,623			26,139		117	48,101			742
245	Newburgh, N. Y				20,974	2,000		8,129			28,257			
246	Lynchburg, Va		622		205,758			24,505		66	29,185			
247	Colorado Springs, Colo				369,420	4,247		19,474			42,028	1,661,083		602,432

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 406. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [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												
117	Lansing, Mich	$9,021,019	$147,500	$132.64	$3,687,419	$53.34	$5,481,100	$79.29	$6,025,633	$87.17	$90,800	$190,193	[3] $99,393
118	Passaic, N. J	8,393,544	933,000	135.21	8,236,044	119.40	1,090,500	15.81	5,727,470	83.03	928,000	85,763	842,237
119	Springfield, Ohio	4,087,364	463,968	66.23	4,266,332	62.08	285,000	4.15	3,051,635	44.40	51,987	113,291	[3] 61,304
120	Chester, Pa	4,560,805	286,500	70.76	4,819,805	70.35	27,500	0.40	2,984,473	43.56	20,000	77,359	[3] 57,359
121	Hoboken, N. J	12,180,585	1,420,289	199.53	13,246,874	194.33	354,000	5.19	9,902,159	145.27	120,523	105,202	15,321
122	Racine, Wis	3,708,578	165,000	57.21	2,647,578	39.10	1,226,000	18.11	3,844,200	56.78	30,804		30,804
123	Winston-Salem, N. C	12,011,100	132,000	181.40	9,518,376	142.19	2,624,724	39.21	8,218,855	122.78	2,001,000	[3] 130,011	2,131,011
124	New Britain, Conn	5,151,861	260,000	80.96	3,966,861	59.34	1,445,000	21.62	4,803,107	71.85	317,000	[3] 135,676	452,676
125	Chattanooga, Tenn	8,203,069		123.52	7,318,975	110.20	884,094	13.31	7,511,104	113.10	797,894	8,490	789,404
126	Altoona, Pa	4,484,098	405,821	73.92	4,146,919	62.69	743,000	11.23	3,347,471	50.61	407,500	69,603	337,897
127	Mobile, Ala	5,768,749	18,000	88.03	4,145,449	63.06	1,641,300	24.97	4,056,542	61.71	389,861	48,039	341,822
128	Berkeley, Calif	3,412,902		52.18	3,357,141	51.33	55,761	0.85	3,197,904	48.89	[3] 118,703	9,194	[3] 127,897
129	Brockton, Mass	5,284,900	232,300	84.47	3,958,400	60.60	1,558,800	23.87	3,851,572	58.97	[3] 173,400	[3] 6,854	[3] 166,546
130	Springfield, Ill	3,267,677		52.00	2,371,751	37.74	895,926	14.26	1,603,829	25.52	184,442	8,884	175,558
131	Bethlehem, Pa	7,550,958	354,700	125.83	6,261,658	99.66	1,644,000	26.17	6,482,433	103.18	[3] 235,000	37,704	[3] 272,704
132	Huntington, W. Va	2,653,664		42.40	2,643,664	42.24	10,000	0.16	2,198,520	35.12	15,953	46,192	[3] 30,239
133	Cicero, Ill	3,633,732		58.38	3,509,431	56.39	124,301	2.00	1,250,172	20.09	152,290		152,290
134	Quincy, Mass	4,714,068	3,000	77.80	4,433,953	73.13	283,115	4.67	3,415,000	56.32	273,950		273,950
135	Lincoln, Nebr	5,350,490		88.33	4,901,738	80.92	448,752	7.41	3,252,711	53.70	630,011	[3] 90,868	720,879
136	Holyoke, Mass	4,926,500	132,500	83.84	3,141,000	52.06	1,918,000	31.79	4,091,601	67.81	[3] 78,500	14,004	[3] 92,504
137	East Orange, N. J	6,921,393	1,328,542	137.57	6,739,935	112.39	1,510,000	25.18	4,078,480	68.01	[3] 140,500	43,857	[3] 184,357
138	Portsmouth, Va	9,199,315	206,885	159.35	6,231,200	105.56	3,175,000	53.79	8,360,682	141.64	653,900	67,343	586,557
139	Covington, Ky	3,189,642	22,000	55.08	1,049,842	18.00	2,161,800	37.07	2,768,303	47.48	[3] 38,200	[3] 17,234	[3] 20,966
140	Macon, Ga	3,154,829	55,590	55.13	2,416,709	41.50	793,710	13.63	2,631,024	45.18	[3] 79,005	9,840	[3] 88,845
141	Roanoke, Va	5,934,578	468,000	109.99	6,177,578	106.13	225,000	3.87	5,695,129	97.84	[3] 43,471	76,297	[3] 119,768

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925

[This table is presented in two sections, the second section beginning on p. 382. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	Grand total	$10,341,452,919	$1,355,315,816	$115,224,869	$1,164,086,160	$76,004,787	$268,040,912	$11,969,152	$100,792,935	$155,278,825
	Group I	6,516,411,381	1,070,446,770	55,639,610	993,299,329	21,507,831	214,021,555	7,171,771	89,853,041	116,996,743
	Group II	962,648,354	86,438,168	14,120,209	54,964,292	17,353,667	17,648,832	1,311,390	2,504,156	13,833,286
	Group III	1,554,387,125	134,267,071	25,126,566	84,108,475	25,032,030	16,636,960	1,239,277	3,655,802	11,741,881
	Group IV	837,115,118	39,045,371	13,112,881	20,085,149	5,847,341	11,309,920	1,538,534	3,017,334	6,754,052
	Group V	470,890,941	25,118,436	7,225,603	11,628,915	6,263,918	8,423,645	708,180	1,762,602	5,952,863
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$3,323,838,272	$811,973,569	$7,228,963	$804,744,606		$61,109,910	$2,838,005	$57,184,905	$1,087,000
2	Chicago, Ill	671,846,797	5,072,745	5,041,145		$31,600	41,878,147	1,921,882	10,697,220	29,259,045
3	Philadelphia, Pa	552,289,960	78,119,494	2,935,394	75,183,100		77,776,405	372,948	6,960,984	70,442,473
4	Detroit, Mich	273,634,189	22,044,459	7,088,872	13,716,342	1,239,245	1,166,744	49,794	663,250	453,700
5	Cleveland, Ohio	236,043,187	25,167,723	4,122,357	18,904,568	2,140,798	41,148	36,148		5,000
6	St. Louis, Mo	171,126,303	10,376,408	2,670,408	5,236,000	2,470,000	4,366,966	58,395	938,000	3,370,571
7	Baltimore, Md	148,493,506	35,540,553	150,865	27,720,500	7,669,188	1,374,500	19,545	1,295,500	59,455
8	Boston, Mass	308,643,093	42,271,072	1,314,672	33,499,400	7,457,000	20,780,815	1,066,875	9,758,240	9,955,700
9	Los Angeles, Calif	377,707,877	15,359,491	15,359,491			1,886,517	91,852	1,237,366	557,299
10	Pittsburgh, Pa	166,261,583	11,251,597	1,608,317	9,143,280	500,000	1,102,588	465,412	69,576	567,600
11	San Francisco, Calif	154,771,807	2,052,814	2,052,814			2,044,288	17,288	1,005,500	1,021,500
12	Buffalo, N. Y	131,754,807	11,206,845	6,055,312	5,151,533		493,527	233,627	42,500	217,400
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	Milwaukee, Wis	$80,938,570	$1,137,659	$32,899	$655,760	$449,000	$2,984,186	$105,936	$775,750	$2,102,500
14	Washington, D. C	73,900,498	237,444	237,444			1,321,753	113,163		1,208,590
15	Newark, N. J	117,959,304	15,958,179	700,571	13,953,050	1,304,558	578,415	19,016	200,639	358,760
16	Minneapolis, Minn	86,131,780	5,457,697	91,526	2,098,411	3,267,760	2,290,001	91,330	294,750	1,903,921
17	New Orleans, La	65,723,595	1,792,382	1,631,189	160,200	993	1,906,105	126,605	520,000	1,259,500

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18	Cincinnati, Ohio	164, 234, 381	34, 113, 501	1, 014, 089	27, 086, 957	6, 012, 455	6, 325, 090	199, 563	612, 417	5, 513, 110
19	Kansas City, Mo	76, 332, 257	8, 859, 472	3, 212, 872	286, 000	5, 351, 600	431, 450	21, 831		409, 619
20	Seattle, Wash	103, 088, 642	1, 580, 995	911, 194	258, 500	411, 301	37, 098	27, 298	600	9, 200
21	Indianapolis, Ind	44, 142, 810	1, 034, 793	1, 034, 793			925, 245	58, 159		867, 086
22	Rochester, N. Y	64, 827, 803	4, 861, 867	3, 664, 867	641, 000	556, 000	841, 666	540, 666	100, 000	201, 000
23	Jersey City, N. J	85, 368, 714	11, 413, 179	1, 588, 765	9, 824, 414		7, 823	7, 823		

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

24	Louisville, Ky	$36, 233, 899	$2, 954, 230	$1, 813, 230	$141, 000	$1, 000, 000	$424, 379	$30, 824		$393, 555
25	Toledo, Ohio	40, 404, 304	7, 056, 070	2, 264, 243	4, 691, 827	100, 000	182, 028	4, 668	$25, 960	151, 400
26	Portland, Oreg	65, 782, 464	4, 252, 281	575, 029	2, 939, 188	738, 064	890, 222	39, 698	253, 534	596, 990
27	Akron, Ohio	38, 328, 459	2, 288, 113	780, 691	1, 507, 422		268, 835	32, 285	213, 550	23, 000
28	Denver, Colo	66, 332, 805	358, 841	157, 841	201, 000		1, 941, 917	22, 642	442, 400	1, 476, 875
29	Columbus, Ohio	50, 842, 192	12, 877, 474	812, 535	12, 064, 939		118, 220	12, 020	31, 500	74, 700
30	Providence, R. I	52, 231, 865	12, 466, 065	315, 205	12, 050, 860	100, 000	1, 107, 530	58, 096	757, 000	292, 434
31	Oakland, Calif	33, 118, 883	385, 877	385, 877			38, 183	38, 183		
32	St. Paul, Minn	53, 533, 818	9, 528, 442	150, 342	8, 334, 500	1, 043, 600	707, 878	5, 483	286, 820	415, 575
33	Atlanta, Ga	27, 582, 233	2, 124, 450		2, 123, 000	1, 450	37, 000		2, 000	35, 000
34	Omaha, Nebr	46, 289, 107	1, 978, 028	363, 868	992, 160	622, 000	454, 822	24, 291	268, 764	161, 767
35	Birmingham, Ala	15, 753, 982	581, 930	456, 430	124, 500	1, 000	223, 405	13, 630		209, 775
36	San Antonio, Tex	19, 216, 950	1, 976, 708	1, 585, 904	389, 750	1, 054	19, 716	9, 716		10, 000
37	Worcester, Mass	35, 395, 404	4, 400, 277	10, 277	3, 198, 500	1, 191, 500	855, 944	7, 893		848, 051
38	Dallas, Tex	30, 843, 478	1, 807, 993	1, 151, 493	656, 500		53, 473	46, 723		6, 750
39	Richmond, Va	35, 123, 793	7, 644, 880	1, 902, 430	5, 106, 450	636, 000	330, 864	2, 764		328, 100
40	Syracuse, N. Y	26, 940, 739					17, 807	7, 307		10, 500
41	New Haven, Conn	19, 120, 734	710, 593	50, 359	430, 500	229, 734	992, 085	35, 377	80, 000	876, 708
42	Memphis, Tenn	33, 447, 545	1, 406, 869	131, 711		1, 275, 158				
43	Dayton, Ohio	22, 310, 109	3, 271, 646	637, 847	2, 633, 799		100, 880	22, 716	68, 670	9, 494
44	Norfolk, Va	35, 646, 210	3, 828, 995	144, 247	1, 957, 000	1, 727, 748	106, 716	14, 831		91, 885
45	Houston, Tex	28, 075, 116	3, 352, 001	519, 793	2, 796, 648	35, 560				
46	Bridgeport, Conn	25, 411, 454					493, 537	213, 933	15, 693	263, 911
47	Youngstown, Ohio	25, 982, 436	3, 188, 953	560, 391	2, 626, 462	2, 100	226, 116	31, 489	54, 681	139, 946
48	Hartford, Conn	44, 904, 237	2, 675, 963	289, 674	736, 309	1, 649, 980	272, 246	500	58, 481	213, 265
49	Fort Worth, Tex	16, 808, 017	1, 847, 987	846, 587	728, 500	272, 900				
50	Grand Rapids, Mich	20, 517, 404	1, 773, 938	662, 764	934, 874	176, 300	11, 402	1, 102	3, 000	7, 300
51	Springfield, Mass	28, 497, 286	347, 220	3, 820	146, 900	196, 500	81, 064	1, 148	49, 916	30, 000
52	Scranton, Pa	10, 228, 620	392, 677	224, 677	158, 000	10, 000	261, 350	27, 025		234, 325
53	Paterson, N. J	16, 469, 109	2, 260, 502	3, 933	1, 171, 000	1, 085, 575	17, 554	12, 554		5, 000

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 332. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
54	Des Moines, Iowa	$22,713,075	$429,395	$288,968	$34,427	$106,000	$274,205	$31,598	$33,000	$209,607
55	Nashville, Tenn	29,043,815	1,050,238	944,638	55,600	50,000	10,014	6,314	3,700	
56	Trenton, N. J	19,115,314	2,826,943	953,789	1,269,154	604,000	222,339	91,977	112	130,250
57	Salt Lake City, Utah	21,567,204	332,000	6,000	178,000	148,000	186,985	7,785		179,200
58	Fall River, Mass	19,375,224	2,359,821	76,821	237,000	2,046,000	61,091	2,581		58,510
59	Camden, N. J	19,440,925	3,165,236	588,371	2,547,265	29,600	82,828	25,228	57,600	
60	Flint, Mich	20,981,220	170,759	170,759			8,912	8,912		
61	Wilmington, Del	14,796,376	324,069	719	304,850	18,500	441,054	4,704	110,400	325,950
62	New Bedford, Mass	22,563,557	1,845,274	117,115	88,000	1,640,159	477,889	2,972	26,000	448,917
63	Cambridge, Mass	19,965,616	3,485,364	72,564	485,800	2,927,000	64,034	2,757	21,500	39,777
64	Erie, Pa	16,997,449	510,308	5,308	505,000		29,222	722		28,500
65	Tulsa, Okla	23,130,512	2,821,393	2,063,024	738,369	20,000	90,007	40,007	45,000	5,000
66	Albany, N. Y	22,394,613	1,481,380	632,437	436,443	412,500	102,181	59,331	42,850	
67	Kansas City, Kans	16,349,809	931,794	299,658	506,977	125,159	15,961	461	15,500	
68	Yonkers, N. Y	22,047,528					968,328	17,657	48,850	901,821
69	Reading, Pa	16,256,045	537,487	308,687	178,800	50,000	25,711	211	21,000	4,500
70	Duluth, Minn	21,557,638	212,222	46,222	166,000		1,911,759	39,676	273,000	1,599,083
71	Lowell, Mass	12,748,943	253,601	6,601		247,000	153,807	105		153,702
72	Spokane, Wash	17,943,878	1,463,815	160,584	141,175	1,162,056	54,238	5,884	997	47,357
73	Elizabeth, N. J	10,310,468	1,680,772	15,887	1,639,885	25,000	209,528	33,504	146,524	29,500
74	Canton, Ohio	22,211,907	2,419,291	200,620	2,158,671	60,000	179,123	17,367	135,066	26,690
75	San Diego, Calif	37,216,244	768,650	268,650		500,000	102,040	33,435		68,605
76	Oklahoma City, Okla	19,539,429	3,291,903	299,039	1,904,463	1,088,401	57,425	27,425		30,000
77	Tacoma, Wash	27,186,279	1,831,472	318,576	844,833	668,063	72,772	14,849	12,772	45,151
78	Lynn, Mass	15,032,601	826,538	5,038		821,500	97,876	12,924		84,952
79	Waterbury, Conn	22,024,697	291,869		245,000	46,869	307,861	9,108		298,753
80	Utica, N. Y	9,249,584	104,054	92,454	11,600		178,605	8,893	49,962	119,750
81	El Paso, Tex	11,254,523	1,112,414	382,839	589,575	140,000	15,992	15,992		

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

82	Somerville, Mass	$8,269,593					$30,818	$1,161		$29,657
83	Fort Wayne, Ind	13,124,594	$972	$972			211,842	32,449	$13,000	166,393
84	Jacksonville, Fla	18,068,799	554,906	261,987	$75,919	$217,000	150,343	120,343	30,000	
85	Knoxville, Tenn	9,075,919	827,091	254,929	316,745	255,417	21,000			21,000
86	Evansville, Ind	12,626,989	84,276	84,276			100,105	32,432	66,000	1,673
87	Lawrence, Mass	8,926,862	20,452	5,452	15,000		10,734			10,734
88	Savannah, Ga	9,811,737	239,500	239,500						
89	Schenectady, N. Y	13,202,838	101,678	37,256	64,422		243,444	125,444	86,500	31,500
90	Allentown, Pa	10,356,648	511,571	240,571	261,000	10,000	301	101	200	
91	Wichita, Kans	8,600,238	204,689	56,089	148,600		89,597	13,897	56,500	19,200
92	Bayonne, N. J	16,896,232	1,951,052	599,145	1,351,907		78,536	58,436		20,100
93	Long Beach, Calif	28,503,444	474,833	474,833						
94	Tampa, Fla	15,579,409	1,195,859	300,542	769,742	125,575	39,547	21,178	14,869	3,500
95	Harrisburg, Pa	11,869,568	210,557	72,191	56,300	82,066	54,481	9,931		44,550
96	Manchester, N. H	13,008,010	173,864		47,500	126,364	522,913		274,500	248,413
97	Peoria, Ill	8,368,414	110,412	9,297	4,600	96,515	425,766	13,789	142,408	269,569
98	South Bend, Ind	12,810,258	135,408	135,408			199,892	51,759		148,133
99	Hamtramck, Mich	5,839,822	208,977	80,056	128,921		11,959	11,959		
100	St. Joseph, Mo	7,497,880	299,609	245,109		54,500	91,488	14,914		76,574
101	Wilkes-Barre, Pa	16,831,185	100,130	100,130			37,041	3,541	9,000	24,500
102	Gary, Ind	4,703,594	85,903	70,755	15,148		75,178	54,678		20,500
103	Rockford, Ill	9,446,934	28,000	28,000			294,228	7,968	225,610	60,650
104	Sioux City, Iowa	9,259,890	199,805	103,537	64,268	32,000	49,157	49,157		
105	Portland, Me	18,558,056	1,925,350	141,273	1,072,940	711,137	593,490	2,585	426,455	164,450
106	Little Rock, Ark	4,552,985	5,075	5,075			52,110	52,110		
107	Charleston, S. C	10,262,918	350,986	111,786	182,000	57,200	887,201	133,905	531,500	221,796
108	Sacramento, Calif	19,846,555	287,343	287,343			245,797	5,711	218,586	21,500
109	Troy, N. Y	10,081,334	2,313	813		1,500	11,873	11,873		
110	Binghamton, N. Y	13,022,232	205,615	16,915	188,700		218,103	6,103	9,500	202,500
111	Saginaw, Mich	2,666,217	400,207	338,207	62,000		369,023	46,333	133,000	189,690
112	Johnstown, Pa	10,860,936	870,806	870,806						
113	East St. Louis, Ill	4,602,955	39,746	39,746			47,879	10,879	5,000	32,000
114	Terre Haute, Ind	7,370,756	132,233	132,233			495,725	151,561		344,164
115	Pawtucket, R. I	8,867,872	2,197,424	167,424	1,770,000	260,000	52,001	11,001	41,000	
116	Highland Park, Mich	13,023,311	1,980,084	29,964	1,093,340	856,780	130,371	1,971	127,000	1,400
117	Lansing, Mich	16,393,538	411,614	264,114	147,500		106,321	21,874		84,447
118	Passaic, N. J	6,772,584	939,280	53,280	886,000		127,431	21,031	47,000	59,400
119	Springfield, Ohio	8,071,596	615,263	174,407	440,856		590,475	23,537	23,112	543,826
120	Chester, Pa	6,352,457	1,066,432	629,932	286,500	150,000	13,319	6,719		6,600
121	Hoboken, N. J	10,111,781	1,486,144	64,305	1,420,289	1,550	45,731	80		45,651

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 382. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
122	Racine, Wis	$9,440,625					$214,613	$3,613	$110,000	$101,000
123	Winston-Salem, N. C	7,425,748	$133,145	$1,145	$132,000		124,272	17,172		107,100
124	New Britain, Conn	9,797,708	589,893	7,511	260,000	$322,382	96,828			96,828
125	Chattanooga, Tenn	7,367,183	131,586	3,856		127,730	12,932	432		12,500
126	Altoona, Pa	7,672,917	816,350	234,029	405,821	176,500				
127	Mobile, Ala	9,073,232	196,393	178,393	18,000		7,787	7,787		
128	Berkeley, Calif	7,095,492	65,551	65,551			20,583	20,583		
129	Brockton, Mass	8,435,090	565,628	5,328	232,300	328,000	91,478	3,478		88,000
130	Springfield, Ill	9,548,009	63,427	63,427			69,947	1,447		68,500
131	Bethlehem, Pa	9,190,777	1,070,467	615,767	354,700	100,000	4,035	35		4,000
132	Huntington, W. Va	6,709,886	410,641	237,141		173,500				
133	Cicero, Ill	4,098,153					239,322	1,210		238,112
134	Quincy, Mass	8,642,973					401,740	10,502	3,000	388,238
135	Lincoln, Nebr	11,882,703	18,638	18,638						
136	Holyoke, Mass	11,630,813	267,399	70,634	132,500	64,265	38,778	1,836		36,942
137	East Orange, N. J	8,361,068	1,279,815	35,598	1,244,217		115,885	3,360	84,325	28,200
138	Portsmouth, Va	7,907,934	805,518	573,633	206,885	25,000	601	601		
139	Covington, Ky	6,859,561	63,186	63,186			25,873	3,873	22,000	
140	Macon, Ga	13,626,258	142,079	88,079	54,000		24,693	1,961	1,590	21,142
141	Roanoke, Va	6,072,321	543,971	46,971	468,000	29,000				
142	Jackson, Mich	6,954,717	87,835	37,453	50,382		527,374	5,430	60,000	461,944
143	Shreveport, La	9,897,518	194,916	167,916		27,000	137,679	77,461	3,000	57,218
144	Fresno, Calif	5,076,664	97,320	97,320			2,485	2,485		
145	Niagara Falls, N. Y	14,270,833					50,724	14,808	17,916	18,000
146	Lakewood, Ohio	10,496,565	1,018,952	498,782	520,170		17,065	16,024	1,041	

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147	Lancaster, Pa	8,153,419	180,524		104,000	76,524	54,321	6,021	2,800	45,500
148	Wheeling, W. Va	9,292,417	342,302	193,007		149,295	398,275	32,687		365,588
149	Pasadena, Calif	19,751,959	756,401	756,401			40,580	25,580		15,000
150	Topeka, Kans	7,285,630	242,473	89,462	128,176	24,835	72,134	13,451	38,261	20,422
151	Wichita Falls, Tex	8,456,540	603,929	587,929	16,000					
152	Augusta, Ga	6,892,405	424,249	749	323,000	100,500	15,100			15,100
153	Kalamazoo, Mich	7,037,798	447,200	210,701	151,499	85,000				
154	Newton, Mass	11,206,534	1,159,085	685	666,500	491,900	82,587	2,049		80,538
155	Atlantic City, N. J	25,591,400	3,646,742	272,292	3,374,450		303,152	27,702		275,450
156	Decatur, Ill	6,411,301	419,760	107,554	79,950	232,256	121,164	13,549	29,500	78,115
157	Davenport, Iowa	8,895,165	193,680	193,680			151,251	5,547		145,704
158	Charlotte, N. C	7,386,982	115,723	115,723			500			500
159	Malden, Mass	8,058,673	327,084	18,034	33,000	276,050	369,058	105		368,953
160	Oak Park, Ill	7,461,324					273,324	39,690	38,500	195,134
161	Kenosha, Wis	8,455,943					74,600	11,989	60,911	1,700
162	Hammond, Ind	7,083,090	22,907	22,907			146,425	18,671		127,754
163	Mount Vernon, N. Y	9,771,707	734,040	474,638	259,402		163,954	10,404	46,250	107,300
164	Cedar Rapids, Iowa	8,291,143	231,103	231,103			93,581	6,581	17,500	69,500

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

165	Woonsocket, R. I	$6,334,341	$1,748,489	$5,089	$1,503,000	$240,400	$13,925	$13,925		
166	New Castle, Pa	3,964,197	196,389	196,389						
167	Beaumont, Tex	6,268,434	793,733	293,733	369,000	131,000				
168	McKeesport, Pa	6,558,269	178,244	149,260	4,000	24,984	57,264	1,153	$36,611	$19,500
169	York, Pa	4,232,200	378,235	316,435	61,500	300	149,304	326	14,500	134,478
170	Haverhill, Mass	8,340,514	468,562	1,562	264,000	203,000	184,275			184,275
171	Bay City, Mich	9,708,154	780,482	160,825	466,000	153,657				
172	Elmira, N. Y	4,890,518					132,516	11,166	19,000	102,350
173	Charleston, W. Va	8,666,621	857,638	436,538		421,100	5,296	5,296		
174	Medford, Mass	6,528,100	227,616	7,016	45,000	175,600	105,782	115		105,667
175	Galveston, Tex	8,196,754	280,650	273,650	7,000		23,142	1,442	11,000	10,700
176	Pontiac, Mich	7,380,957	444,049	174,124	5,000	264,925	8,221	3,221	5,000	
177	Chelsea, Mass	5,309,687	583,066		583,066		25,691	474	16,500	8,717
178	Stockton, Calif	9,459,104	139,451	139,451			28,300	25,561		2,739
179	Perth Amboy, N. J	8,369,807	786,487	37,128	739,359	10,000	1,064	1,064		
180	Pittsfield, Mass	6,540,450								
181	Lexington, Ky	3,400,666	356,647	165,143	160,804	30,700	131,478	29,264	78,614	23,600
182	Lima, Ohio	7,761,725	549,521	230,009	184,512	135,000				
183	Madison, Wis	10,443,160	371,418	196,633	158,600	16,185	124,762	16,806	47,900	60,056
184	Newport News, Va	2,461,395	483,978	435,478	23,500	25,000				

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 382. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	Montgomery, Ala	$5,894,063	$108,015	$108,015						
186	Greensboro, N. C	8,223,871	2,004,779	149,429	$249,392	$1,605,958	$25,514	$364		$25,150
187	East Chicago, Ind	6,756,342	59,348	3,538	50,000	5,810	13,742	5,587		8,155
188	New Rochelle, N. Y	9,971,279					300,743	5,821	$245,000	49,922
189	Columbus, Ga	4,696,220	41,871	871	41,000					
190	Evanston, Ill	9,286,452					171,385	17,201		154,184
191	Pueblo, Colo	6,289,761	362,193	180,609	170,000	11,584	93,987	773	71,000	22,214
192	Fitchburg, Mass	6,294,327	29,043	2,043	27,000		359,995	2,273	52,000	305,722
193	San Jose, Calif	4,768,949	27,626	27,626			26,115	5,636	20,479	
194	Waco, Tex	5,889,299	721,860	391,160	330,700		68,847	21,962		46,885
195	Muskegon, Mich	7,782,584	27,047	16,047		11,000	3,174,218	70,202	125,000	2,979,016
196	Brookline, Mass	8,290,233					66,739	1,608		65,131
197	Salem, Mass	6,523,356	7,015	23		6,992	271,970	5,403	3,385	263,182
198	Jamestown, N. Y	7,430,304	7,338	7,338			66,435	10,385		56,050
199	Butte, Mont	2,321,666	56,883	56,883			87,696	7,333	80,363	
200	Williamsport, Pa	3,432,572	178,795	168,795	10,000		16,100	1,100		15,000
201	Muncie, Ind	4,145,809	46,704	46,704			94,898	53,392		41,506
202	Hamilton, Ohio	6,482,463	426,484	161,382	265,102		5,049	49		5,000
203	Lorain, Ohio	4,657,012	508,702	103,268	405,434		44,722	44,072		650
204	Everett, Mass	4,802,143	360,704		216,300	144,404	76,882	2,882	1,000	73,000
205	Chicopee, Mass	3,966,335					27,297	12,297	5,000	10,000
206	Springfield, Mo	2,443,791	2,273	2,273			1,000			1,000
207	Battle Creek, Mich	5,177,472	4,038	4,038			14,347	1,871		12,476
208	Durham, N. C	5,728,555	735,368	592,868	142,500					
209	Columbia, S. C	5,365,370	268,989	173,989	58,000	37,000	53,704	6,012	14,000	33,692

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210	Dubuque, Iowa	5,429,677	60,742	60,742			8,801	1,851		6,950
211	Stamford, Conn	6,099,574	567,046			567,046	92,530			92,530
212	Joliet, Ill	5,467,249					138,423	3,473	51,800	83,150
213	Aurora, Ill	4,686,651	3,829	3,829			139,622	8,772	124,700	6,150
214	Superior, Wis	3,563,691	4,457	4,457			133,421	24,031	57,700	51,690
215	Council Bluffs, Iowa	6,286,900	16,447	16,447			124,480	69,480	15,000	40,000
216	Rock Island, Ill	4,170,499	2,574	2,574			34,385	14,335	20,000	50
217	Taunton, Mass	6,676,825	833,376	3,326	143,800	686,250	39,581	5		39,576
218	Portsmouth, Ohio	5,443,723	331,491	27,536	303,955		2,890	2,890		
219	Quincy, Ill	5,330,523					51,848	26,970		24,878
220	New Brunswick, N. J	6,164,130	482,028	4,246	418,782	59,000	47,460	3,960		43,500
221	Austin, Tex	5,119,079	107,306	107,306			166,368	1,368	50,000	115,000
222	Ogden, Utah	5,783,121	65,717	64,717		1,000				
223	Kokomo, Ind	3,265,962	24,111	24,111			36,128	10,428		25,700
224	Easton, Pa	4,381,374	192,660	130,910	41,400	20,350	10,000	10,000		
225	Waterloo, Iowa	5,632,161	50,365	38,365		12,000	6,239	739		5,500
226	Wilmington, N. C	2,891,020	114,182		28,500	85,682	31,021	2,021		29,000
227	Danville, Ill	2,487,782								
228	Hazleton, Pa	3,249,325	39,664	39,664						
229	Auburn, N. Y	3,323,719	51,342	5,137	46,205		72,160	13,193	36,867	22,100
230	Poughkeepsie, N. Y	5,626,107	86,605	2,598	65,007	19,000	79,094	7,360	58,984	12,750
231	Orange, N. J	4,564,301	760,327	2,972	757,355		44,167	25,867	13,000	5,300
232	Petersburg, Va	4,970,018	1,042,781	293,781	749,000					
233	Amsterdam, N. Y	4,148,944	172,039	10,648		161,391	101,095	6,795		94,300
234	Waltham, Mass	4,705,923	69,999	3,499	13,000	53,500	55,654	693		54,961
235	Norristown, Pa	2,799,891	204,236	153,436	50,800		8,305		705	7,600
236	Lewiston, Me	3,065,987								
237	Green Bay, Wis	4,465,566					87,502	802	6,000	80,700
238	Sheboygan, Wis	5,350,235					88,382	11,882	63,500	13,000
239	Moline, Ill	3,759,486	1,978	1,978			58,195	9,095	49,100	
240	Oshkosh, Wis	7,026,473					278,081	12,438	130,500	135,143
241	Elgin, Ill	3,504,285	32,026	22,026		10,000	132,815	6,965	37,800	88,050
242	Watertown, N. Y	7,792,400	36,473	36,473			125,365	4,896	104,219	16,250
243	Muskogee, Okla	6,175,201	1,966,700	324,258	1,360,342	282,100	19,041	19,041		
244	La Crosse, Wis	4,815,763	613,000	234,000	262,000	117,000	71,041	10,041	52,000	9,000
245	Newburgh, N. Y	4,025,369	167,094	22,094		145,000	38,453	8,435		30,018
246	Lynchburg, Va	5,762,416	1,370,489	131,489	849,000	390,000				
247	Colorado Springs, Colo	11,444,310	37,622	37,622			48,693	4,318	44,375	

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 374. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	Grand total	$572,259,709	$46,708,054	$47,624,110	$440,489,385	$37,438,160	$561,507,451	$7,584,329,031
	Group I	498,563,194	44,860,184	42,063,556	391,997,192	19,642,262	271,502,786	4,461,877,076
	Group II	45,112,456	244,810	1,041,000	38,863,153	4,963,493	88,855,385	724,593,513
	Group III	13,137,175	765,701	2,284,187	3,644,309	6,442,978	107,700,909	1,282,645,010
	Group IV	10,181,741	744,552	874,471	5,984,731	2,577,987	63,901,215	712,676,871
	Group V	5,265,143	92,807	1,360,896		3,811,440	29,547,156	402,536,561
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER							
1	New York, N. Y	$301,712,801			[1] $301,360,409	$352,392	$29,351,941	$2,119,690,051
2	Chicago, Ill	84,214,616	$43,274,005	$31,714,200		9,226,411	47,036,590	493,644,699
3	Philadelphia, Pa	47,000,792	49,900	2,346,900	[2] 44,603,992		36,683,349	312,709,920
4	Detroit, Mich						1,222,460	249,200,526
5	Cleveland, Ohio	240,320	46,096	98,800		95,424	31,925,554	178,668,442
6	St. Louis, Mo	1,054,611	4,611		850,000	200,000	18,249,604	137,078,714
7	Baltimore, Md	304,706	41,106	263,600			3,198,177	108,075,570
8	Boston, Mass	45,368,752	699,813		[1] 42,939,975	1,728,964	6,338,931	193,883,523
9	Los Angeles, Calif	1,688,386	2,699		818,316	867,371	68,311,453	290,462,030
10	Pittsburgh, Pa	500,000	50,700	349,300		100,000	14,565,537	138,841,861
11	San Francisco, Calif	10,195,554	691,254	1,019,800	1,424,500	7,060,000	6,981,009	133,488,142
12	Buffalo, N. Y	6,282,656		6,270,956		11,700	7,638,181	106,133,598
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000							
13	Milwaukee, Wis	$1,827,200				$1,827,200	$8,326,379	$66,663,146
14	Washington, D. C	104,420				104,420	11,216,262	61,020,619
15	Newark, N. J	527,438	$10,462	$347,000		169,976	7,160,331	93,734,941
16	Minneapolis, Minn	1,306,799	327			1,306,472	4,106,036	72,971,247
17	New Orleans, La	740,379		644,000	$87,379	9,000	7,878,885	53,405,844

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18	Cincinnati, Ohio	38,439,813	103,211		[3] 38,000,000	336,602	12,713,874	72,642,103
19	Kansas City, Mo						13,868,787	53,181,548
20	Seattle, Wash	2,002,928	87,331		775,774	1,139,823	4,052,996	95,414,625
21	Indianapolis, Ind						3,282,734	38,900,038
22	Rochester, N. Y	163,479	43,479	50,000		70,000	3,410,167	55,550,624
23	Jersey City, N. J						12,838,934	61,108,778
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000							
24	Louisville, Ky	$999,663	$18		$999,345	$300	$2,447,610	$29,408,017
25	Toledo, Ohio	100,916	1,916		15,000	84,000	3,982,374	29,082,916
26	Portland, Oreg	1,069,108	41,804	$892,464		134,840	1,757,335	57,813,518
27	Akron, Ohio						7,726,530	28,044,981
28	Denver, Colo	1,350				1,350	5,813,432	58,217,265
29	Columbus, Ohio	7,543	43			7,500	8,307,472	29,531,483
30	Providence, R. I	505,688	99,353	406,335			834,180	37,318,402
31	Oakland, Calif						4,697,468	27,997,355
32	St. Paul, Minn						1,496,720	41,800,778
33	Atlanta, Ga	68,369				68,369	945,838	24,406,576
34	Omaha, Nebr	156,774	26,358	130,416			2,373,041	41,326,442
35	Birmingham, Ala	1,478,735				1,478,735	2,227,854	11,242,058
36	San Antonio, Tex	2,607	607			2,000	5,363,293	11,854,626
37	Worcester, Mass						650,557	29,488,626
38	Dallas, Tex	20,219	19			20,200	4,672,571	24,289,222
39	Richmond, Va	104,103	47,403	54,700		2,000	1,496,253	25,547,693
40	Syracuse, N. Y						3,766,136	23,156,796
41	New Haven, Conn						1,417,923	16,000,133
42	Memphis, Tenn	453,686	237,186			216,500	1,756,935	29,830,055
43	Dayton, Ohio	19,294	19,294				3,743,928	15,174,361
44	Norfolk, Va	2,335,527	39,181		2,288,346	8,000	522,966	28,852,006
45	Houston, Tex	6,067				6,067	2,583,018	22,134,030
46	Bridgeport, Conn						954,920	23,962,997
47	Youngstown, Ohio	200,000			200,000		2,882,065	19,485,302
48	Hartford, Conn	78,028				78,028	1,705,895	40,172,105
49	Fort Worth, Tex	246,741	94,629		70,718	81,394	397,371	14,315,918
50	Grand Rapids, Mich	896	345			551	292,177	18,438,991
51	Springfield, Mass						1,518,903	26,550,099
52	Scranton, Pa	35,754	1,954			33,800	638,556	8,900,283
53	Paterson, N. J						1,328,366	12,862,681

[1] Value of rapid-transit system owned but not operated by the city.
[2] Value of gas-supply system and elevated electric railway owned but not operated by the city.
[3] Value of Cincinnati Southern Ry. owned but not operated by the city.

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 374. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued							
54	Des Moines, Iowa						$1,248,621	$20,760,854
55	Nashville, Tenn						3,503,625	24,479,938
56	Trenton, N. J						1,209,850	14,856,182
57	Salt Lake City, Utah	$452,813				$452,813	328,863	20,266,543
58	Fall River, Mass						896,745	16,057,567
59	Camden, N. J	100,278			$28,900	71,378	836,282	15,256,301
60	Flint, Mich	598,426				598,426	2,252,912	17,950,211
61	Wilmington, Del	10,477	$5,477			5,000	582,845	13,437,931
62	New Bedford, Mass						1,456,254	18,784,140
63	Cambridge, Mass	229,565				229,565	207,064	15,979,589
64	Erie, Pa	7,000				7,000	630,095	15,820,824
65	Tulsa, Okla						889,374	19,329,738
66	Albany, N. Y	42,000			42,000		265,884	20,503,168
67	Kansas City, Kans	109,053	19,584	$89,469			1,185,931	14,107,070
68	Yonkers, N. Y						852,978	20,226,222
69	Reading, Pa						1,178,364	14,514,483
70	Duluth, Minn	1,164,669	669	265,000		899,000	268,366	18,000,622
71	Lowell, Mass						338,241	12,003,294
72	Spokane, Wash	36,800		6,800		30,000	795,621	15,593,404
73	Elizabeth, N. J	44,669	3,661	37,008		4,000	1,815,597	6,559,902
74	Canton, Ohio						2,746,101	16,867,392
75	San Diego, Calif	1,373,597	1,945			1,371,652	878,255	34,093,702
76	Oklahoma City, Okla						472,210	15,717,891
77	Tacoma, Wash	619,189	120,324	401,995		96,870	922,507	23,740,339
78	Lynn, Mass	456,571	3,931			452,640	579,016	13,072,600
79	Waterbury, Conn	1,000				1,000	1,437,171	19,986,796
80	Utica, N. Y						752,464	8,214,461
81	El Paso, Tex						867,986	9,258,131

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

82	Somerville, Mass	$100,904				$100,904	$297,346	$7,840,525
83	Fort Wayne, Ind	156,165	$56,225			99,940	1,685,310	11,070,305
84	Jacksonville, Fla						1,997,973	15,365,577
85	Knoxville, Tenn	80,500				80,500	459,967	7,687,361
86	Evansville, Ind	76,766		$43,000		33,766	1,493,703	10,872,139
87	Lawrence, Mass						472,508	8,423,168
88	Savannah, Ga	54,051			$49,051	5,000	16,268	9,501,918
89	Schenectady, N. Y	18,000		18,000			744,500	12,095,216
90	Allentown, Pa	4,928	928	4,000			1,065,826	8,774,022
91	Wichita, Kans	48,650				48,650	892,733	7,364,569
92	Bayonne, N. J						1,374,920	13,491,724
93	Long Beach, Calif	4,727,753			4,727,753		1,934,344	21,366,514
94	Tampa, Fla						2,105,223	12,238,780
95	Harrisburg, Pa	183,134	68,334	114,800			908,664	10,512,732
96	Manchester, N. H	50,000				50,000	68,161	12,193,072
97	Peoria, Ill	157,448			107,927	49,521	352,025	7,322,763
98	South Bend, Ind	359,531	359,531				1,082,393	11,033,034
99	Hamtramck, Mich						418,907	5,199,979
100	St. Joseph, Mo						1,817,789	5,288,994
101	Wilkes-Barre, Pa						115,538	16,578,476
102	Gary, Ind						824,371	3,718,142
103	Rockford, Ill	3,700				3,700	526,027	8,594,979
104	Sioux City, Iowa						431,773	8,579,155
105	Portland, Me						175,703	15,863,513
106	Little Rock, Ark	12,247				12,247	183,568	4,299,985
107	Charleston, S. C	188,180	8,180	83,000		97,000	772,065	8,064,486
108	Sacramento, Calif						2,194,801	17,118,614
109	Troy, N. Y	2,800				2,800	187,653	9,876,695
110	Binghamton, N. Y	96,768	92,768	4,000			1,335,736	11,166,010
111	Saginaw, Mich	24,286	2,286	22,000			1,872,701	[1]
112	Johnstown, Pa						1,222,524	8,767,606
113	East St. Louis, Ill						559,833	3,955,497
114	Terre Haute, Ind	43,619				43,619	433,439	6,265,740
115	Pawtucket, R. I	198,390	29,390	169,000			105,702	6,314,355
116	Highland Park, Mich	112,744	19,119	83,625		10,000	850,976	9,949,136
117	Lansing, Mich	44,225				44,225	1,585,509	14,245,869
118	Passaic, N. J						652,623	5,053,250
119	Springfield, Ohio						711,233	6,154,625
120	Chester, Pa						108,306	5,164,400
121	Hoboken, N. J						617,910	7,961,996

[1] Data not available.

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 374. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued							
122	Racine, Wis	$242,024	$1,724	$55,000		$185,300	$754,727	$8,229,261
123	Winston-Salem, N. C	48,000				48,000	212,730	6,907,601
124	New Britain, Conn						376,605	8,734,382
125	Chattanooga, Tenn						730,645	6,492,020
126	Altoona, Pa	75,000				75,000	593	6,780,974
127	Mobile, Ala	8,387				8,387	718,715	8,141,950
128	Berkeley, Calif	100,000			$100,000		647,212	6,262,146
129	Brockton, Mass						486,918	7,291,066
130	Springfield, Ill	17,557				17,557	662,922	8,734,156
131	Bethlehem, Pa	2,988	2,988				116,787	7,996,500
132	Huntington, W. Va	1,000				1,000	78,517	6,219,728
133	Cicero, Ill						783,160	3,075,671
134	Quincy, Mass						442,089	7,799,144
135	Lincoln, Nebr	12,500				12,500	1,690,779	10,160,786
136	Holyoke, Mass	227,241	183			227,058	588,166	10,509,229
137	East Orange, N. J						267,883	6,697,485
138	Portsmouth, Va	1,009,107	9,107		[1] 1,000,000		255,450	5,837,258
139	Covington, Ky	2,800				2,800	49,567	6,718,135
140	Macon, Ga	214,179	26,456			187,723	124,562	13,120,745
141	Roanoke, Va	13,169	13,169				1,434,829	4,080,352
142	Jackson, Mich						582,197	5,757,311
143	Shreveport, La						743,883	8,821,040
144	Fresno, Calif	7,951	2,951			5,000	491,409	4,477,499
145	Niagara Falls, N. Y	66,400				66,400	2,433,059	11,720,650
146	Lakewood, Ohio						761,479	8,699,069
147	Lancaster, Pa						541,950	7,376,624
148	Wheeling, W. Va						262,712	8,289,128
149	Pasadena, Calif	231,547				231,547	2,756,073	15,967,358
150	Topeka, Kans	402	20			382	294,796	6,675,825
151	Wichita Falls, Tex	7,938				7,938	633,884	7,210,789

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152	Augusta, Ga						318,359	6,134,697
153	Kalamazoo, Mich	83,560				83,560	713,852	5,793,186
154	Newton, Mass	90,161	270	19,000		70,891	846,226	9,028,475
155	Atlantic City, N. J						1,385,334	20,256,172
156	Decatur, Ill	9,550	1,433			8,117	542,477	5,318,350
157	Davenport, Iowa	47,041	47,041				594,004	7,909,189
158	Charlotte, N. C	591,132				591,132	578,431	6,101,196
159	Malden, Mass	58,272	2,449			55,823	337,512	6,966,747
160	Oak Park, Ill	10,000				10,000	1,371,494	5,806,506
161	Kenosha, Wis	259,046		259,046			665,060	7,457,237
162	Hammond, Ind						471,308	6,442,450
163	Mount Vernon, N. Y						1,237,771	7,635,942
164	Cedar Rapids, Iowa						258,538	7,707,921

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

165	Woonsocket, R. I						$870,021	$3,701,906
166	New Castle, Pa	$3,264	$3,264				533,049	3,231,495
167	Beaumont, Tex	4,134				$4,134	504,442	4,966,125
168	McKeesport, Pa	33,423	3,501	$28,938		984	155,688	6,133,650
169	York, Pa						968,792	2,735,869
170	Haverhill, Mass	64,155	350			63,805	333,086	7,290,436
171	Bay City, Mich	179,800	7,800	120,000		52,000	297,096	8,450,776
172	Elmira, N. Y	130,000				130,000	119,107	4,508,895
173	Charleston, W. Va						664,401	7,130,286
174	Medford, Mass	47,966				47,966	604,156	5,542,580
175	Galveston, Tex	772,200				772,200	1,022,628	6,098,134
176	Pontiac, Mich	196,206	106	99,100		97,000	799,017	5,933,464
177	Chelsea, Mass	23,808				23,808	219,586	4,457,536
178	Stockton, Calif						1,064,537	8,226,816
179	Perth Amboy, N. J						563,004	7,019,252
180	Pittsfield, Mass						229,614	6,310,836
181	Lexington, Ky	18,437	1,592			16,845	537,829	2,356,275
182	Lima, Ohio						176,757	7,035,447
183	Madison, Wis	17,000		10,000		7,000	909,554	9,020,426
184	Newport News, Va						195,279	1,782,138
185	Montgomery, Ala	5,000				5,000	197,320	5,583,728
186	Greensboro, N. C						130,291	6,063,287
187	East Chicago, Ind						623,802	6,059,450
188	New Rochelle, N. Y						1,034,591	8,635,945
189	Columbus, Ga	323,000				323,000	158,957	4,172,392

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

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TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 374. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 55]

City number	CITY	ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS					Cash in general administrative funds	Value of public properties
		Total	Cash	City securities (par value)	Real property	Other investments		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued							
190	Evanston, Ill	$7,500		$7,500			$414,898	$8,692,669
191	Pueblo, Colo	110,503	$3,856	8,000		$98,647	72,651	5,650,427
192	Fitchburg, Mass						264,271	5,641,018
193	San Jose, Calif	42,238		42,238			849,012	3,823,958
194	Waco, Tex	23,643	2,643	17,000		4,000	253,875	4,821,074
195	Muskegon, Mich	239,869		238,368		1,501	91,594	4,249,856
196	Brookline, Mass	59,846				59,846	221,348	7,942,300
197	Salem, Mass	24,836				24,836	214,717	6,004,818
198	Jamestown, N. Y						280,173	7,076,358
199	Butte, Mont						126,737	2,050,350
200	Williamsport, Pa	10,034	5,034			5,000	313,222	2,914,421
201	Muncie, Ind						473,211	3,530,996
202	Hamilton, Ohio						763,591	5,287,339
203	Lorain, Ohio						154,799	3,948,789
204	Everett, Mass	44,008				44,008	313,531	4,007,018
205	Chicopee, Mass						10,841	3,928,197
206	Springfield, Mo	1,350				1,350	181,286	2,257,882
207	Battle Creek, Mich						585,762	4,573,325
208	Durham, N. C	3,036	3,036				937,137	4,053,014
209	Columbia, S. C	531				531	396,116	4,646,030
210	Dubuque, Iowa						604,297	4,755,837
211	Stamford, Conn	1,225,500				1,225,500	287,061	3,927,437
212	Joliet, Ill	187,122	1,322	157,300		28,500	278,243	4,863,461
213	Aurora, Ill	5,500		5,500			478,869	4,058,831
214	Superior, Wis	6,459				6,459	24,769	3,394,585
215	Council Bluffs, Iowa						262,613	5,883,360
216	Rock Island, Ill						355,805	3,777,735
217	Taunton, Mass	70,822	1,822	7,000		62,000	142,374	5,590,672
218	Portsmouth, Ohio	13,500		13,500			322,789	4,773,053
219	Quincy, Ill	20,339	20,339				593,106	4,665,230

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220	New Brunswick, N. J						657,618	4,977,024
221	Austin, Tex	3,000				3,000	89,540	4,752,865
222	Ogden, Utah	259,714	480	249,452		9,782	259,003	5,198,687
223	Kokomo, Ind						265,353	2,940,370
224	Easton, Pa						557,167	3,621,547
225	Waterloo, Iowa	962				962	230,353	5,344,242
226	Wilmington, N. C	28,672				28,672	48,880	2,668,265
227	Danville, Ill	36,800		36,800			314,209	2,136,773
228	Hazleton, Pa						573,249	2,636,412
229	Auburn, N. Y						133,200	3,067,017
230	Poughkeepsie, N. Y	21,606		21,606			264,744	5,174,058
231	Orange, N. J	154,344		154,344			194,152	3,411,311
232	Petersburg, Va						35,837	3,891,400
233	Amsterdam, N. Y						93,936	3,781,874
234	Waltham, Mass	43,192	1,492			41,700	85,517	4,451,561
235	Norristown, Pa						95,883	2,491,467
236	Lewiston, Me	225,000				225,000	24,478	2,816,509
237	Green Bay, Wis	11,239	9,569			1,670	113,937	4,252,888
238	Sheboygan, Wis	101,150		101,150			270,285	4,890,418
239	Moline, Ill						216,046	3,483,267
240	Oshkosh, Wis						288,902	6,459,490
241	Elgin, Ill	69,109	7,125	12,000		49,984	916,530	2,353,805
242	Watertown, N. Y						229,942	7,400,620
243	Muskogee, Okla	1,058	1,058				94,813	4,093,589
244	La Crosse, Wis	15,419	2,419	13,000			117,287	3,999,016
245	Newburgh, N. Y	39,325	11,325			28,000	42,424	3,738,073
246	Lynchburg, Va	321,424	4,674			316,750	90,162	3,980,341
247	Colorado Springs, Colo	18,100		18,100			62,407	11,277,488

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925

[This table is presented in two sections, the second section beginning on p. 398. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	Grand total	$4,973,436,227	$325,339,626	$53,495,184	$162,130,844	$42,590,011	$46,868,749	$196,537,246	$38,820,036	$235,478,648
	Group I	2,901,196,098	194,012,791	30,447,924	61,728,620	30,399,865	25,189,827	126,427,259	14,439,667	157,783,501
	Group II	473,022,332	39,857,234	4,595,566	18,725,413	2,506,826	10,256,431	28,127,380	4,961,781	44,369,624
	Group III	824,792,295	48,151,363	10,694,753	40,688,061	5,805,252	8,373,412	25,034,520	10,924 924	19.434,107
	Group IV	497,605,840	28,444,872	5,291,372	25,146,024	1,925,011	1,967,158	9,535,161	4,865,784	8,995,262
	Group V	276,819,662	14,873,366	2,465,569	15,842,726	1,953,057	1,081,921	7,412,926	3,627,880	4,896,154
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$1,361,241,221	$71,962,186	$11,129,588	$13,731,047	$19,691,913	$4,586,718	$4,325,899	$2,399,655	$67,222,852
2	Chicago, Ill	392,881,138	19,014,112	2.616,278	5,629,000	1,308,303	5,450,374	111,441.762	262,431	12,593,712
3	Philadelphia, Pa	183,160,401	30,500,000	3,027,000	5,000,000	900,000	2,419,500			12,412,810
4	Detroit, Mich	158,970,853	8,223,473	3,243,903	5,649,002	877,196	3,220,155	1,094,748	942,195	10,304,640
5	Cleveland, Ohio	112,856,535	9,238,176	1,534,502	1,418,186	266,450	842,328	3,861,128	424.335	7,259,086
6	St. Louis, Mo	110,927,792	4,521,174	815,746	1,752,500	576,434	1,160,163	312.978	543,227	11,277,709
7	Baltimore, Md	55,495,658	8,851,661	970,547	4,427,000	629,000	997,250	1,790,400	1,542,300	815,000
8	Boston, Mass	158,985,175	11,140,047	2.439,189	5,105,199	1,867,390	1,459,491	1,017,621	407,291	10,341,631
9	Los Angeles, Calif	122,364,348	8,265,664	1,129,204	3,405,282	353,115	929,927	393,258	6,744,872	3,155,547
10	Pittsburgh, Pa	98,984,043	9,683,939	1,983,700	3,155,000	3,211,715	802,500	293,928	512,316	6,616,696
11	San Francisco, Calif	74,512,571	7,330,638	630,898	9,013,694	637,922	256,485	461.964	166,868	6,978,307
12	Buffalo, N. Y	70,816,363	5,281,721	927,369	3,442,710	80,427	3,064,936	1,433,573	494,177	8,805,511
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	Milwaukee, Wis	$55,997,546	$2,701,860	$765,000	$1,495,000	$307,113	$1,323,514	$11,079,375	$2,741,983	$5,024,006
14	Washington, D. C	41,257,667	2,972,285	513,900	1,656,035	604,937	403,780	2,639,199	163,406	4,077,805
15	Newark, N. J	57.880,196	6,213,176	828,155	2,346,894	52,189	2,199,397	994,898	298,348	8,262,953
16	Minneapolis, Minn	54.857,967	3,927.329	316,990	1,703,022	329,637	3,175,839	1,254,450	590,219	2,083,940
17	New Orleans, La	32,298,981	6,641,715	249,220	2,044,206	15,000	70,000	3,089,276		972,190

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18	Cincinnati, Ohio	49,183,701	4,394,404	515,873	2,306,914	161,306	519,404	597,524	62,334	5,568,515
19	Kansas City, Mo	39,953,548	1,275,304	321,517	777,516	234,210	227,850	76,473	367,640	4,593,673
20	Seattle, Wash	31,852,357	3,235,963		1,906,848		426,252	349,340	522,877	544,223
21	Indianapolis, Ind	38,162,038	3,311,388	202,196	1,984,400	199,870	403,009	3,863,163	118,048	2,536,395
22	Rochester, N. Y	33,682,701	2,550,803	338,445	1,367,340	596,286	1,472,509	3,956,182	47,326	926,988
23	Jersey City, N. J	37,895,630	2,633,007	544,270	1,137,238	6,278	34,877	227,500	49,600	9,778,936

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

24	Louisville, Ky	$15,893,372	$850,350	$120,284	$766,877		$791,065	$71,350	$28,520	$1,435,999
25	Toledo, Ohio	21,247,784	1,427,402	320,376	424,221		25,100	90,000	126,149	395,650
26	Portland, Oreg	24,408,291	720,824	428,395	1,389,961	$126,518	81,926	321,667	2,697,809	
27	Akron, Ohio	15,722,320	600,000	740,000	520,000	65,000	21,950	300,210	10,000	3,271
28	Denver, Colo	32,791,434	2,173,209	54,713	699,265	5,732	244,946	198,019	540,841	2,304,468
29	Columbus, Ohio	20,139,883	634,900	144,900	1,398,400	206,000	20,000	2,200,400	52,800	123,100
30	Providence, R. I	19,451,698	2,288,497	804,149	1,485,139	12,988	574,594	902,204	232,143	517,584
31	Oakland, Calif	23,173,419	2,819,521	97,656	1,144,395	332,061	35,353	15,912	271,704	26,635
32	St. Paul, Minn	25,592,049	973,178	54,289	861,625	415,251	19,417	121,249	341,130	944,260
33	Atlanta, Ga	16,222,091	859,515	199,807	952,751		185,915	973,337	232,370	1,103,057
34	Omaha, Nebr	24,855,297	651,487	353,683	923,812		120,000	117,880	39,000	
35	Birmingham, Ala	10,117,088	701,359	14,172	703,291	6,753	12,272	50,431	23,085	85,671
36	San Antonio, Tex	10,948,895	387,835	153,570	738,249	357,839	747	275,565	132,481	218,293
37	Worcester, Mass	18,582,711	745,162	475,460	941,506	50,534	531,643	3,591,797	167,590	1,244,729
38	Dallas, Tex	16,751,931	910,741	41,221	910,303	220,205	130,690	1,329,175	269,132	503,228
39	Richmond, Va	16,365,638	2,257,641	180,310	791,342	1,185,744	274,153	221,972	35,206	530,423
40	Syracuse, N. Y	16,900,710	1,530,072	93,220	1,107,182	247	178,237	466,335	161,880	18,288
41	New Haven, Conn	15,832,737	1,480,402	463,966	948,262		8,145	114,981	39,627	443,619
42	Memphis, Tenn	17,645,810	60,000	507,496	1,309,931	1,000	403,944	300,000	150,000	1,165,950
43	Dayton, Ohio	10,338,035	385,130	46,700	416,290		23,467	258,600	168,463	330,250
44	Norfolk, Va	9,896,630	1,030,608	135,617	402,479	240,993	70,311	299,689	29,644	253,306
45	Houston, Tex	17,556,223	1,477,900	131,650	725,534	579,330	91,002	959,086	173,511	468,484
46	Bridgeport, Conn	23,962,997	609,931	488,771	1,093,412	40,662	233,000	1,680,000	60,000	890,758
47	Youngstown, Ohio	14,634,302	730,000	125,000	615,000			190,000	25,000	374,302
48	Hartford, Conn	29,500,171	2,456,458	321,281	872,436	362,180	273,723	256,179	109,263	513,455
49	Fort Worth, Tex	8,235,123	329,297	39,730	814,046	500	6,790	798,696	482,226	51,200
50	Grand Rapids, Mich	13,790,172	580,000	173,001	636,876	3,466	721,293	270,361	97,900	
51	Springfield, Mass	18,335,148	1,660,140	260,095	1,220,589	5,270	73,393	225,263	144,218	162,013
52	Scranton, Pa	8,900,283	250,000	50,000	390,000	128,200	60,000	116,000	97,900	
53	Paterson, N. J	10,908,626	834,758	99,497	349,178		223,098	126,300	15,500	104,800
54	Des Moines, Iowa	15,002,854	2,052,700	259,840	566,600		30,800	128,114	75,000	175,000
55	Nashville, Tenn	15,478,738	125,000	100,000	750,000			67,538	175,000	650,000
56	Trenton, N. J	11,025,876	1,231,552	379,009	625,862	239,465	467,039	927,524	146,887	121,969
57	Salt Lake City, Utah	11,130,204	700,228	96,084	311,432	1,144	9,565	80,545	668,537	5,975
58	Fall River, Mass	11,396,692	782,800	295,850	991,050	6,205	437,120	50,583	123,604	816,405

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 398. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
59	Camden, N. J.	$10,058,726	$302,200	$87,250	$458,260	$50,000	$117,400	$41,359	$230,000	$13,500
60	Flint, Mich.	14,026,435	321,511	141,200	501,500	4,158	54,019	178,771	110,012	750,614
61	Wilmington, Del.	8,337,284	862,036	131,933	562,408	75,000		182,650	124,808	11,000
62	New Bedford, Mass.	12,401,957	1,032,980	375,514	750,825	58,413	188,925	332,578	240,004	368,518
63	Cambridge, Mass.	8,083,139	692,449	60,738	487,658	103,923	115,676	75,514	359,600	607,000
64	Erie, Pa.	10,674,256	347,000	18,816	508,089	413	39,000	110,118	54,661	
65	Tulsa, Okla.	7,105,309	250,000	217,301	333,873		5,500	109,341	37,876	20,000
66	Albany, N. Y.	15,248,981	1,343,380	202,000	645,715		44,269	1,410,961	60,100	
67	Kansas City, Kans.	6,696,805	185,343	22,830	377,122		5,000	28,297	257,115	14,150
68	Yonkers, N. Y.	14,443,963	623,457	175,030	508,502		330,099	559,672	44,036	5,862
69	Reading, Pa.	9,210,388	82,500	21,000	520,000	41,500	25,000	672,000	82,000	
70	Duluth, Minn.	10,650,354	356,393	134,750	396,342	2,584	32,799	118,585	149,998	150,845
71	Lowell, Mass.	8,555,942	639,345	170,509	660,027	24,600	289,685	48,710	77,361	282,400
72	Spokane, Wash.	10,047,474	666,181	63,920	421,505		108,533	281,722	245,631	50,500
73	Elizabeth, N. J.	6,454,174	130,425	17,500	674,613		36,500	23,416	56,992	77,000
74	Canton, Ohio	12,863,196	263,700	11,500	206,365	117,450		1,343,256	27,300	
75	San Diego, Calif.	14,790,753	124,450	91,400	559,272	561,675	76,851	116,400	158,000	9,000
76	Oklahoma City, Okla.	9,773,302	177,926	112,390	537,356	1,500	35,000	120,963	42,031	70,000
77	Tacoma, Wash.	8,350,116	323,734	73,997	428,661	57,788	39,327	41,408	171,639	
78	Lynn, Mass.	7,581,600	614,700	117,000	868,000	68,000	35,000	311,900	139,000	410,000
79	Waterbury, Conn.	12,172,744	1,056,792	70,462	676,204		394,958	132,924	38,069	425,191
80	Utica, N. Y.	7,859,333	372,811	61,269	537,297			232,992	52,583	166,297
81	El Paso, Tex.	6,670,832	73,453	66,652	271,171	44,961	19,173	464,021	21,988	20,088

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

82	Somerville, Mass	$6,543,500	$629,500	$78,500	$494,700		$72,500	$49,700	$85,000	$123,200
83	Fort Wayne, Ind	6,963,329	500,000	47,994	107,893		15,000	64,101	54,871	
84	Jacksonville, Fla	7,316,666	537,842	205,828	488,100	$9,000	8,567	299,358	72,303	57,955
85	Knoxville, Tenn	4,047,648	440,121	35,686	406,321	4,774	26,826	66,636	33,269	312,975
86	Evansville, Ind	6,507,714	304,654	215,500	559,500		19,500	49,910	17,500	
87	Lawrence, Mass	6,562,853	417,440	170,600	478,350	2,500	44,595	216,307	69,316	126,600
88	Savannah, Ga	6,719,020	344,438	136,719	384,327	15,025	20,140	141,019	51,265	
89	Schenectady, N. Y	8,862,104	209,520	25,300	347,700	25,200	82,800	567,350	30,300	
90	Allentown, Pa	6,309,000	104,000	22,000	495,000		1,172	266,596	51,050	
91	Wichita, Kans	6,711,238	204,932	21,673	266,751		2,500	7,500	33,792	7,500
92	Bayonne, N. J	8,224,326	235,654	95,065	189,079	73,465	1,000	11,000	53,000	
93	Long Beach, Calif	13,363,551	1,191,609	63,565	506,530	14,097	15,215	316,985	284,183	272,083
94	Tampa, Fla	8,872,196	626,859	15,000	350,000	96,500	3,500	236,000	9,000	451,552
95	Harrisburg, Pa	6,178,815	17,500	62,430	262,600	48,250	12,200	167,100	17,000	
96	Manchester, N. H	8,147,462	393,000	123,661	738,750	120	87,511	63,000	332,800	326
97	Peoria, Ill	7,309,763	400,000	60,000	350,000	46,100	159,877	57,000	17,500	40,000
98	South Bend, Ind	7,790,712	198,224	23,650	403,290	130,812	2,400	46,599	15,000	
99	Hamtramck, Mich	4,222,630	109,629	26,663	113,788	35,095	1,804	75,675	19,635	33,351
100	St. Joseph, Mo	5,213,494	374,647	68,655	433,658		10,000	17,000	208,000	25,000
101	Wilkes-Barre, Pa	16,398,654	337,488	108,002	417,015	31,260	26,060	9,000	21,816	
102	Gary, Ind	3,701,642	62,000	29,400	242,800		4,000	30,150	16,750	
103	Rockford, Ill	6,441,054	115,570	32,811	274,328		212,000	18,315	184,337	
104	Sioux City, Iowa	6,742,834	155,463	354,473	522,910	500		34,000	15,000	
105	Portland, Me	10,280,514	1,700,000	155,000	542,237	150,000	71,000		290,000	410,000
106	Little Rock, Ark	4,219,985	261,545	13,816	243,619	2,845	8,270	20,613	30,893	360,682
107	Charleston, S. C	3,096,108	101,083	158,242	214,692			66,528	31,624	135,000
108	Sacramento, Calif	11,129,050	552,844	24,220	423,203	178,325	4,873	510,661	72,017	119,636
109	Troy, N. Y	5,538,695	467,624	111,000	643,088	400,000	9,500	269,800	63,835	
110	Binghamton, N. Y	6,544,910	188,800	135,000	285,000	69,000			95,000	1,200,000
111	Saginaw, Mich.[1]									
112	Johnstown, Pa	8,766,406	619,000	18,300	323,600		16,000	72,650	21,165	15,000
113	East St. Louis, Ill	3,955,497	234,118	49,280	195,380	3,735	6,635	240,283	24,712	
114	Terre Haute, Ind	6,123,740	35,000	13,600	440,300			25,000	12,000	
115	Pawtucket, R. I	4,880,980	178,714	102,625	360,453	2,376	1,177	29,720	63,497	20,335
116	Highland Park, Mich	7,867,105	93,980	166,069	184,076	9,191	25,970	84,062	17,000	1,062,634
117	Lansing, Mich	5,362,817	302,000	19,398	295,202	219	88,495	121,228	27,445	
118	Passaic, N. J	5,053,250	341,000	225,400	237,800		41,000	221,150	10,200	50,000
119	Springfield, Ohio	4,302,105	320,993	61,981	194,978			15,600	11,000	243,117
120	Chester, Pa	4,863,400	357,620	17,300	116,000	94,500	2,750	17,200	8,000	10,000
121	Hoboken, N. J	7,064,080	541,900	73,600	356,150	13,200				

[1] Data not available.

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 398. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
122	Racine, Wis	$5,842,200	$101,800	$93,000	$237,000	$22,000	$135,000	$96,800	$29,000	
123	Winston-Salem, N. C	4,242,770	273,345	49,156	131,599		4,388	303,032	682	$317,571
124	New Britain, Conn	5,452,611	400,000	54,775	268,968		5,000	55,000	22,000	175,000
125	Chattanooga, Tenn	5,138,214	375,857	39,994	353,803	26,121	10,279	37,621	64,260	237,310
126	Altoona, Pa	4,456,975	165,405	8,500	143,500			167,500	15,000	
127	Mobile, Ala	3,349,824	251,094	14,499	290,954	98,564	17,000	30,463	5,224	1,132,559
128	Berkeley, Calif	6,112,838	230,883	22,460	265,122		11,849	145,000	158,937	
129	Brockton, Mass	4,542,720	659,651	88,831	339,730	2,340	1,425	546,111	90,972	132,998
130	Springfield, Ill	5,870,865	96,177	31,964	246,902	1,326	7,630	23,191	26,997	19,250
131	Bethlehem, Pa	5,531,500	75,000	20,000	275,000		3,000	10,000	20,000	
132	Huntington, W. Va	6,130,728	613,144	18,584	133,000			61,000	15,000	18,000
133	Cicero, Ill	2,965,671	30,000	17,486	122,691	12,000		82,075	2,500	
134	Quincy, Mass	5,830,779	222,263	42,825	224,475			13,325	34,300	443,262
135	Lincoln, Nebr	6,991,486	110,000	33,389	204,075		16,000	381,875	30,600	554,925
136	Holyoke, Mass	5,278,999	1,249,980	10,460	474,270	21,966	138,408	24,000	35,900	132,850
137	East Orange, N. J	4,292,964	257,726	63,020	244,276			34,826	4,866	
138	Portsmouth, Va	2,440,690	258,000	50,490	176,000	13,000		39,500	10,000	200,000
139	Covington, Ky	3,042,635	400,000	12,500	182,082		14,149	33,758	35,500	45,500
140	Macon, Ga	3,476,471	134,070	5,370	191,121	74,820	2,063	25,034	18,364	308,571
141	Roanoke, Va	3,670,934	450,030	17,921	309,197	2,649	4,810	92,853	54,364	61,012
142	Jackson, Mich	3,915,886	16,346	19,500	197,582	1,150	55,600	94,208	31,769	378,680
143	Shreveport, La	6,019,106	513,756	30,164	490,090	1,490	42,746	78,023	66,165	
144	Fresno, Calif	4,353,517	143,202	11,306	440,136	1,700	2,849	175,344	21,542	2,548
145	Niagara Falls, N. Y	8,640,650	679,500	220,000	285,000	15,000	51,500	72,000	156,000	
146	Lakewood, Ohio	8,685,906	7,600	81,988	237,094	130		132,160	5,311	

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147	Lancaster, Pa	4,360,624	72,000	47,000	234,000			55,000	36,000	
148	Wheeling, W. Va	5,881,932	130,566	23,006	341,291		4,000	80,435	36,003	
149	Pasadena, Calif	9,458,466	1,728,658	23,823	379,010	2,650	30,259	67,404	196,071	3,477
150	Topeka, Kans	4,425,465	232,178	60,203	132,080	365	30,599	50,856	45,000	
151	Wichita Falls, Tex	2,789,757	54,545	2,815	105,912	2,380		33,018	132,299	164,650
152	Augusta, Ga	2,268,476	159,080	51,197	203,622	100,350	5,311	15,318	64,133	424,764
153	Kalamazoo, Mich	4,769,253	147,631	58,014	183,424			38,815	37,860	
154	Newton, Mass	5,785,475	59,300	99,300	369,300	625	51,000	12,000	218,500	39,850
155	Atlantic City, N. J	17,327,225	1,500,000		725,000		150,000	2,000	244,000	
156	Decatur, Ill	2,650,350	500	5,617	250,123		1,630	5,000	15,000	
157	Davenport, Iowa	6,622,856	205,703	64,706	228,525	32,029	125		71,511	
158	Charlotte, N. C	3,292,643	813,760	15,180	218,995	500	4,075	95,798	16,357	
159	Malden, Mass	5,634,446	108,331	73,150	357,000	767	46,894	1,270,230	190,450	67,539
160	Oak Park, Ill	5,425,143	152,174	13,754	77,529	5,000	2,000	57,847	34,930	
161	Kenosha, Wis	6,194,516	447,000	92,000	257,000	30,000		24,900	12,600	58,000
162	Hammond, Ind	4,533,450	30,000	19,700	202,500			74,000	16,500	
163	Mount Vernon, N. Y	5,707,319	358,925	205,285	319,058		2,000	393,045	31,046	
164	Cedar Rapids, Iowa	6,002,658	323,381	10,434	208,820		10,732		41,196	

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

165	Woonsocket, R. I	$1,794,322	$349,550	$63,700	$178,350	$1,455		$148,517	$75,000	$22,500
166	New Castle, Pa	3,166,495	100,000	7,500	196,500	5,500	$5,600	281,249	15,800	30,000
167	Beaumont, Tex	2,623,523	88,524	26,538	277,298	158	1,695	45,914	63,728	
168	McKeesport, Pa	4,206,650	8,150	73,950	174,800			76,700	29,900	
169	York, Pa	2,735,869	55,000	13,000	375,000		2,000	424,500	6,000	1,500
170	Haverhill, Mass	5,179,907	365,363	15,775	343,958	3,727	2,900	4,677	67,420	402,092
171	Bay City, Mich	4,622,000	400,000	16,000	150,000			25,000	19,000	20,000
172	Elmira, N. Y	2,422,267	213,000	2,700	166,625		3,000	48,750	17,250	
173	Charleston, W. Va	7,039,286	913,100	13,500	81,320			179,720	26,240	118,633
174	Medford, Mass	4,086,050	30,600	65,300	244,600	27,000			103,000	54,800
175	Galveston, Tex	3,661,493	353,330	74,100	342,461			28,250		100,630
176	Pontiac, Mich	4,079,435	52,375	4,785	128,505	86,185	7,983	333,883	17,500	215,982
177	Chelsea, Mass	3,820,350	476,500	115,000	315,150	39,900		9,000	108,000	
178	Stockton, Calif	6,325,330	375,936	15,324	462,865	137,402		513,335	294,244	4,024
179	Perth Amboy, N. J	3,377,597	250,000	16,037	142,094	52,949	8,200	20,600	32,133	34,000
180	Pittsfield, Mass	3,634,810	95,000	19,101	127,373	2,815	4,281	120,210	24,635	57,000
181	Lexington, Ky	2,292,275	136,861	20,505	234,000		5,100	302,388	61,000	55,100
182	Lima, Ohio	4,526,521	150,000	74,750	103,355		20,450	6,500	12,100	
183	Madison, Wis	6,537,426	150,000	30,000	250,000	40,000	175,000	794,500	39,500	350,000
184	Newport News, Va	1,460,638	65,826	12,837	99,405	37,668		25,650	48,600	75,527

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 398. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS								
		Total	General government	Protection to person and property			Conservation of health	Sanitation	Highways	Charities, hospitals, and corrections
				Police department	Fire department	Other protection				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	Montgomery, Ala	$2,756,965	$230,472	$62,450	$249,880		$23,044	$73,608	$1,000	
186	Greensboro, N. C	3,356,995	792,231	11,245	436,747		2,221	56,647	23,269	$1,050
187	East Chicago, Ind	4,061,450	165,000	55,000	68,000	$250		212,100	9,000	
188	New Rochelle, N. Y	8,635,945	109,569	136,339	480,800		2,247	861,716	54,660	445
189	Columbus, Ga	2,291,527	113,327	8,581	201,767	50,674	2,121	27,060	23,380	242,000
190	Evanston, Ill	6,417,669	110,000	40,000	30,000	60,000		112,112	25,000	
191	Pueblo, Colo	3,170,781	242,000	7,558	56,443	30,000	5,600	13,372	71,400	
192	Fitchburg, Mass	4,217,343	128,893	60,140	215,015	5,300	2,675	278,950	222,900	817,635
193	San Jose, Calif	3,823,958	195,320	8,731	236,397	39,924	1,188	44,500	17,952	
194	Waco, Tex	3,054,332	53,827	7,897	198,099	63,300	12,278	45,590	39,034	
195	Muskegon, Mich	3,018,288	84,800	2,500	135,000		15,000	100,777	118,303	
196	Brookline, Mass	6,664,200	265,400	126,000	273,200	30,000	142,000	37,200	125,500	18,500
197	Salem, Mass	3,152,118	141,368	140,000	195,900	213,350		28,500	51,000	94,000
198	Jamestown, N. Y	3,722,300	175,000	9,000	167,000		15,000	30,000	133,000	240,000
199	Butte, Mont	2,050,350	96,360	27,250	157,119			132,010	29,991	
200	Williamsport, Pa	2,914,421	285,000	3,700	168,000		6,000	7,200	33,100	50,000
201	Muncie, Ind	2,630,996	216,000	54,100	183,500		1,500	15,000	20,000	
202	Hamilton, Ohio	2,049,864	70,000	9,000	225,800		375	5,200	1,100	
203	Lorain, Ohio	3,257,768	77,160	59,672	199,020		4,500	15,000	10,000	
204	Everett, Mass	3,421,948	112,380	92,900	212,500	9,600	26,670		75,000	40,680
205	Chicopee, Mass	2,222,658	214,164	17,917	185,008	2,082	32,000	3,125	36,200	40,758
206	Springfield, Mo	2,244,434	5,326	24,579	135,500		4,820	108,913	7,000	78,965
207	Battle Creek, Mich	3,502,825	378,000	88,700	254,600		25,840	20,000	15,150	
208	Durham, N. C	2,044,762	251,911	8,859	170,523	1,097	1,697	123,600	30,393	
209	Columbia, S. C	2,511,219	150,300	124,000	182,000		48,000	55,044	47,233	28,000

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210	Dubuque, Iowa	3,256,472	90,000	80,400	165,000			6,000	35,000	
211	Stamford, Conn	3,927,437	456,305	9,850	198,015	245	5,561	253,750	74,860	34,477
212	Joliet, Ill	4,296,668	4,975	37,925	118,958	20,690	1,478	93,534	50,700	
213	Aurora, Ill	3,092,331	100,000	22,800	155,000	25,100	8,000	30,000	12,000	
214	Superior, Wis	3,394,585	253,862	33,020	227,981	850	20,993	12,745	41,864	
215	Council Bluffs, Iowa	4,222,860	36,000	35,000	255,000	137	9,000	70,000	25,000	
216	Rock Island, Ill	2,336,573	50,449	12,900	174,300		36,182	34,085	19,054	
217	Taunton, Mass	2,493,491	300,000	52,000	255,750	3,500	950	6,021	18,520	83,000
218	Portsmouth, Ohio	3,223,853	24,750	13,270	85,073			8,500	1,200	322,460
219	Quincy, Ill	2,952,101	57,321	9,412	236,258	7,503	2,532	29,141	6,361	30,923
220	New Brunswick, N. J	3,655,427	70,000	18,500	273,523		20,000	37,750	10,100	50,000
221	Austin, Tex	2,320,362	66,607	9,246	194,847			299,498	46,408	82,608
222	Ogden, Utah	3,644,530	1,308,227	14,373	93,501		1,336		26,000	
223	Kokomo, Ind	2,336,870	75,500	2,000	113,000		5,000	16,250	12,400	
224	Easton, Pa	3,621,547	37,000	15,750	120,000		2,000	27,980	22,800	
225	Waterloo, Iowa	4,166,546	125,000	10,800	160,000	165,000			14,000	
226	Wilmington, N. C	1,345,994	153,000	8,500	100,628		3,173	28,011	10,250	7,067
227	Danville, Ill	2,134,478	33,333	5,603	128,283			26,694	4,045	
228	Hazleton, Pa	2,636,412	158,782	1,150	218,929		1,425	48,300	15,163	
229	Auburn, N. Y	1,435,673	59,700	6,900	56,000	52,500	31,542	87,750	135,927	
230	Poughkeepsie, N. Y	3,337,505	128,503	51,297	325,210		215,553	78,020	38,614	119,072
231	Orange, N. J	2,352,014	55,000	8,894	125,511			35,537	3,000	40,000
232	Petersburg, Va	1,781,400	67,400	10,000	42,500	60,000	23,500	16,000	80,000	105,000
233	Amsterdam, N. Y	2,441,913	12,000	20,000	99,600	2,500	11,500	32,500	14,000	
234	Waltham, Mass	2,844,272	127,625	49,660	115,271	140,850	1,093	5,065	109,380	32,692
235	Norristown, Pa	2,416,467	125,000	13,000	99,500			8,300	11,000	
236	Lewiston, Me	1,797,935	207,584	9,917	208,544	329,064	1,239		63,535	32,910
237	Green Bay, Wis	3,169,388	71,040	4,222	111,851	472	9,941	7,800	19,146	
238	Sheboygan, Wis	3,694,218	150,000	17,000	325,000	15,300	8,000	47,300	31,650	80,000
239	Moline, Ill	2,573,725	198,605	12,106	210,252	415	2,842	81,152	20,427	143,230
240	Oshkosh, Wis	5,202,490	150,960	17,850	293,200	27,468		41,698	16,150	
241	Elgin, Ill	1,855,058	80,000	4,900	95,000	16,440		51,829	74,400	
242	Watertown, N. Y	4,070,620	223,520	3,325	228,310	32,465	1,362	15,000	105,000	63,400
243	Muskogee, Okla	2,757,244	5,700	4,298	139,197		14,000	41,250	21,957	211,805
244	La Crosse, Wis	2,764,929	86,074	8,248	188,114			13,167	39,853	
245	Newburgh, N. Y	1,773,420	79,000	448	167,368			5,026	37,500	140,135
246	Lynchburg, Va	1,943,767	150,004	4,287	139,124	74,083	6,004	11,000	43,736	123,554
247	Colorado Springs, Colo	4,761,727	201,617	10,198	197,851	38,139	26,730	9,706	35,265	

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 390. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	Grand total	$1,864,335,933	$150,140,076	$1,733,578,785	$60,920,633	$63,200,456	$2,610,892,804	$1,745,245,581	$137,910,383	$43,592,143	$684,144,697
	Group I	764,106,905	86,335,174	1,335,525,195	51,506,713	23,292,657	1,560,680,978	940,612,737	54,777,566	24,767,478	540,523,197
	Group II	196,261,303	14,026,085	100,949,351	1,238,913	7,146,425	251,571,181	174,224,251	24,284,407	9,968,001	43,094,522
	Group III	436,593,829	24,233,279	171,278,704	5,609,349	17,970,742	457,852,715	366,919,955	26,623,936	5,312,860	58,995,964
	Group IV	291,303,773	15,102,166	92,391,562	1,805,551	10,832,144	215,071,031	156,683,377	23,775,130	2,828,732	31,783,792
	Group V	176,070,123	10,443,372	33,433,973	760,107	3,958,488	125,716,899	106,805,261	8,449,344	715,072	9,747,222
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$245,110,854	$35,308,525	$873,551,307	$11,850,677	$370,000	$758,448,830	$415,021,347		$10,460,603	$332,966,880
2	Chicago, Ill	120,457,272	4,716,448	86,870,641	19,701,659	2,819,146	100,763,561	91,908,955	$4,176,000	24,458	4,654,148
3	Philadelphia, Pa	61,224,875	4,962,202	55,061,500	2,506,641	5,145,873	129,549,519	75,659,319		55,000	53,835,200
4	Detroit, Mich	49,488,931	7,709,189	51,961,897	14,300,834	1,954,690	90,229,673	45,362,806		2,147,529	42,719,338
5	Cleveland, Ohio	42,894,578	5,508,232	35,917,954	29,549	3,662,031	65,811,907	46,323,962	10,601,566	1,220,450	7,665,929
6	St. Louis, Mo	27,519,423	4,247,989	58,163,949	36,500		26,150,922	22,490,418		1,321,392	2,339,112
7	Baltimore, Md	23,800,000		10,066,000		1,606,500	52,579,912	36,852,778		1,300,000	14,427,134
8	Boston, Mass	38,801,165	6,942,022	73,798,600	2,207,929	3,457,600	34,898,348	20,285,064		3,246,906	11,366,378
9	Los Angeles, Calif	69,074,291	4,123,769	23,763,121	477,455	548,843	168,097,682	72,100,002	40,000,000		55,997,680
10	Pittsburgh, Pa	39,912,736	10,081,163	19,803,000	231,000	2,696,350	39,857,818	34,070,000		3,062,950	2,724,868
11	San Francisco, Calif	21,345,993	2,651,245	24,653,680	164,469	220,408	58,975,571	48,023,600			10,951,971
12	Buffalo, N. Y	24,476,787	84,390	21,913,546		811,216	35,317,235	32,514,486		1,928,190	874,559
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$14,299,584	$1,073,600	$13,025,960	$153,621	$2,006,930	$10,665,600	$10,419,650		$225,950	$20,000
14	Washington, D. C	26,944,500	1,051,000	(1)	39,000	191,820	19,762,952	19,359,500		388,452	15,000
15	Newark, N. J	18,478,422	1,363,729	16,551,942	22,043	268,050	35,854,745	22,513,331		6,362,783	6,978,631
16	Minneapolis, Minn	23,630,183	1,535,667	16,283,385		27,306	18,113,280	16,846,903			1,266,377
17	New Orleans, La	9,714,348	719,056	8,240,800	277,000	266,170	21,106,863	15,470,892		2,132,750	3,503,221

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18	Cincinnati, Ohio	21,806,012	3,059,337	9,154,269	455,695	582,114	23,458,402	21,264,152		325,000	1,869,250
19	Kansas City, Mo	19,756,659	1,224,600	11,067,664	20,442	10,000	13,228,000	12,878,200		272,300	77,500
20	Seattle, Wash	14,109,392	1,355,371	7,015,557		2,386,534	63,562,268	17,794,448	$24,284,407	27,499	21,455,914
21	Indianapolis, Ind	15,620,304	1,020,840	8,694,810	171,000	36,615	738,000				738,000
22	Rochester, N. Y	15,237,540	449,392	6,413,315	100,112	226,463	21,867,923	15,283,700		233,267	6,350,956
23	Jersey City, N. J	16,664,359	1,173,493	4,501,649		1,144,423	23,213,148	22,393,475			819,673
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
24	Louisville, Ky	$6,299,052	$1,660,000	$3,758,500	$25,500	$85,875	$13,514,645	$12,849,685			$664,960
25	Toledo, Ohio	14,795,450	659,317	2,371,119	578,000	35,000	7,835,132	7,488,132		$177,000	170,000
26	Portland, Oreg	14,140,457		4,054,465	50,600	396,269	33,405,227	21,524,198		6,064	11,874,965
27	Akron, Ohio	12,586,738	154,116	230,035	201,000	290,000	12,322,661	11,868,661		454,000	
28	Denver, Colo	15,778,508	766,000	9,810,727	115,006	100,000	25,425,831	24,280,831		100,000	1,045,000
29	Columbus, Ohio	12,814,583	592,400	1,807,200	6,300	138,900	9,391,600	7,586,000	$1,553,400	252,200	
30	Providence, R. I	7,557,727		4,081,599	8,898	986,176	17,866,704	15,045,694			2,821,010
31	Oakland, Calif	10,135,414	611,605	7,533,068	3,504	146,591	4,823,936	164,345			4,659,591
32	St. Paul, Minn	13,123,670	1,484,137	6,250,457	77,853	925,533	16,208,729	14,778,162		270,438	1,160,129
33	Atlanta, Ga	7,857,583	820,702	2,806,700	72,629	157,725	8,184,485	7,623,591			560,894
34	Omaha, Nebr	16,702,535	559,300	4,446,800	15,500	925,300	16,471,145	9,416,207	6,104,212	50,000	900,726
35	Birmingham, Ala	6,686,741	270,487	1,343,035	3,473	216,318	1,124,970	[2]144,741	[3]	309,152	671,077
36	San Antonio, Tex	4,974,616	166,000	3,543,700			905,731			465,575	440,156
37	Worcester, Mass	8,819,609	522,525	1,465,219		26,937	10,905,915	10,861,944			43,971
38	Dallas, Tex	7,695,399	388,304	4,167,264	19,762	166,507	7,537,291	7,537,291			
39	Richmond, Va	7,071,831	128,463	1,390,826	1,467,792	829,935	9,182,055	4,894,398	3,546,719	170,154	570,784
40	Syracuse, N. Y	9,109,944	443,973	3,559,082		232,250	6,256,086	6,116,051		140,035	
41	New Haven, Conn	6,865,156	1,346,674	3,269,810		852,095	167,396				167,396
42	Memphis, Tenn	5,174,451	565,954	7,430,144	50,000	526,940	12,184,245	8,039,847		350,000	3,794,398
43	Dayton, Ohio	7,081,397	290,400	1,254,668	10,000	72,670	4,836,326	4,765,826		70,500	
44	Norfolk, Va	5,378,772	250,000	1,068,658	4,920	731,633	18,955,376	12,241,341		602,518	6,111,517
45	Houston, Tex	6,338,260	771,649	2,692,963	2,472	3,144,382	4,577,807	3,086,340			1,491,467
46	Bridgeport, Conn	8,694,355	657,563	8,493,967	185,308	835,270					
47	Youngstown, Ohio	7,500,000	25,000	5,003,000		47,000	4,851,000	4,850,000			1,000
48	Hartford, Conn	15,323,052		8,816,236	24,587	171,321	10,671,934	9,450,014		747,168	474,752
49	Fort Worth, Tex	4,008,469	247,890	1,449,179		7,100	6,080,795	6,080,795			
50	Grand Rapids, Mich	6,860,735	977,048	2,992,174	477,318		4,648,819	4,254,491		161,215	233,113
51	Springfield, Mass	9,564,976		4,289,765	74,208	655,218	8,214,951	7,059,447			1,155,504
52	Scranton, Pa	6,833,393	310,000	602,250		62,540					
53	Paterson, N. J	8,066,095	298,000	737,000	13,900	40,500	1,954,055	1,953,055			1,000
54	Des Moines, Iowa	8,955,000	851,300	1,798,500		110,000	5,758,000	5,240,000		150,000	368,000
55	Nashville, Tenn	4,500,000	360,200	7,000,000	1,525,000	226,000	9,001,200	8,000,000		575,000	426,200
56	Trenton, N. J	4,681,931	441,656	1,570,432		192,550	3,830,306	3,487,520		12,000	330,786
57	Salt Lake City, Utah	6,698,500	394,207	1,681,237		482,750	9,136,339	9,015,052			121,287
58	Fall River, Mass	5,548,095	826,150	1,324,330		194,500	4,660,875	3,987,600			673,275

[1] No comparable data available. The greater portion of parks and other properties employed for recreation are owned and controlled by the Federal Government.
[2] Includes value of electric-light system.
[3] Value of electric-light system included with that of water-supply system.

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 390. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
59	Camden, N. J	$6,234,185	$351,722	$1,947,850	$48,500	$176,500	$5,197,575	$3,430,000			$1,767,575
60	Flint, Mich	10,250,000	85,000	1,250,000	172,150	207,500	3,923,776	3,805,000		$118,326	450
61	Wilmington, Del	2,697,689	250,000	3,307,976		131,784	5,100,647	2,821,805		10,000	2,268,842
62	New Bedford, Mass	6,711,455	856,100	1,423,695	33,200	29,750	6,382,183	5,784,258			597,925
63	Cambridge, Mass	3,301,921	342,900	1,409,960	40,500	485,300	7,896,450	7,792,450			104,000
64	Erie, Pa	7,587,160	250,000	1,651,069	8,800	99,130	5,146,568	4,713,079			433,489
65	Tulsa, Okla	5,689,648	134,530	269,695	17,500	20,045	12,224,429	12,071,678			152,751
66	Albany, N. Y	5,196,963	50,000	5,995,243	62,496	237,854	5,254,187	4,603,687			650,500
67	Kansas City, Kans	3,660,743	127,492	1,971,514		47,199	7,410,265	3,475,484	$3,358,860		575,921
68	Yonkers, N. Y	9,031,872	162,789	2,751,781	141,951	108,912	5,782,259	5,423,964			358,295
69	Reading, Pa	6,821,388	255,000	690,000			5,304,095	5,304,095			
70	Duluth, Minn	6,284,234	352,471	2,571,498		99,855	7,350,268	4,925,592	2,388,191	36,485	
71	Lowell, Mass	4,620,440	452,550	1,010,925		279,390	3,447,352	2,238,427			1,208,925
72	Spokane, Wash	6,185,000	386,491	1,625,475	9,831	2,685	5,545,930	5,545,900		30	
73	Elizabeth, N. J	4,833,200	285,600	278,318	4,000	36,610	105,728				105,728
74	Canton, Ohio	10,214,783	72,500	606,342			4,004,196	3,752,696		85,000	166,500
75	San Diego, Calif	3,642,958	469,700	8,603,547		377,500	19,302,949	11,368,596			7,934,353
76	Oklahoma City, Okla	7,049,630	169,797	1,426,709		30,000	5,944,589	5,944,589			
77	Tacoma, Wash	4,922,324	215,569	1,872,878		202,791	15,390,223	4,665,045	9,672,554		1,052,624
78	Lynn, Mass	3,750,000	300,000	802,000	3,000	163,000	5,491,000	5,161,000			330,000
79	Waterbury, Conn	6,451,243	192,163	2,567,805	40,932	126,001	7,814,052	7,814,052			
80	Utica, N. Y	4,234,012	493,853	764,511	9,300	934,408	355,128				355,128
81	El Paso, Tex	3,000,487	136,032	2,385,804	4,259	162,743	2,587,299	2,587,299			

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

82	Somerville, Mass	$3,214,200	$331,400	$1,445,700		$19,100	$1,297,025	$1,297,025			
83	Fort Wayne, Ind	4,619,743	309,113	1,219,614		25,000	4,106,976	2,049,141	$1,900,835	$29,000	$128,000
84	Jacksonville, Fla	3,009,633	190,767	2,431,813		5,500	8,048,911	1,771,847	4,531,944		1,745,120
85	Knoxville, Tenn	2,071,089	206,123	215,505		228,323	3,639,713	3,535,614		104,099	
86	Evansville, Ind	4,360,000	185,000	779,950		16,200	4,364,425	2,790,625		250,000	1,323,800
87	Lawrence, Mass	3,619,895	175,000	967,550	$70,000	204,700	1,860,315	1,737,315			123,000
88	Savannah, Ga	812,500	143,350	4,458,661		211,576	2,782,898	1,655,059		313,600	814,239
89	Schenectady, N. Y	5,795,870		1,586,790	10,000	181,274	3,233,112	3,117,412		115,700	
90	Allentown, Pa	4,716,415		540,767		112,000	2,465,022	2,465,022			
91	Wichita, Kans	4,152,870	115,319	1,898,401			653,331				653,331
92	Bayonne, N. J	6,338,950	285,087	594,056		347,970	5,267,398	5,267,398			
93	Long Beach, Calif	6,478,108	216,342	3,991,554	13,280		8,002,963	3,825,762	3,139,125	3,163	1,034,913
94	Tampa, Fla	1,727,547	148,400	4,975,000	788	232,050	3,366,584	2,449,902			916,682
95	Harrisburg, Pa	4,190,535		1,330,700	70,500		4,333,917	4,333,917			
96	Manchester, N. H	4,043,180	654,280	1,547,118		163,716	4,045,610	3,340,147			705,463
97	Peoria, Ill	4,073,954	327,057	1,594,275		184,000	13,000			2,000	11,000
98	South Bend, Ind	5,714,993	143,400	1,099,113	13,231		3,242,322	3,238,859			3,463
99	Hamtramck, Mich	3,703,103	35,000	9,800	3,902	55,185	977,349	977,349			
100	St. Joseph, Mo	2,848,514	430,702	770,318		27,000	75,500			75,000	500
101	Wilkes-Barre, Pa	4,348,823		11,089,606		9,584	179,822				179,822
102	Gary, Ind	2,346,342	242,000	712,500		15,700	16,500	3,630	7,370	3,000	2,500
103	Rockford, Ill	4,125,000	330,000	1,072,693	42,000	34,000	2,153,925	2,133,925		20,000	
104	Sioux City, Iowa	4,784,383	255,139	368,205	22,761	230,000	1,836,321	1,792,221			44,100
105	Portland, Me	5,293,377	173,400	1,325,000		170,500	5,582,999	5,230,499			352,500
106	Little Rock, Ark	2,018,073	171,389	681,847	124,292	282,101	80,000				80,000
107	Charleston, S. C	1,511,303		482,093		395,543	4,968,378	2,459,582		20,000	2,488,796
108	Sacramento, Calif	5,524,720	303,164	3,325,955		89,432	5,989,564	4,577,698			1,411,866
109	Troy, N. Y	2,701,474		845,474		26,900	4,338,000	4,250,000		40,000	48,000
110	Binghamton, N. Y	3,910,000	167,000	414,000		81,110	4,621,100	4,575,000		46,100	
111	Saginaw, Mich.[4]										
112	Johnstown, Pa	4,455,741		3,098,750	21,200	105,000	1,200				1,200
113	East St. Louis, Ill	2,060,706	207,148	926,000	1,500	6,000					
114	Terre Haute, Ind	3,990,840	167,000	1,436,000		4,000	142,000				142,000
115	Pawtucket, R. I	2,918,593	374,211	667,099	52,216	109,964	1,433,375	1,391,461			41,914
116	Highland Park, Mich	5,558,849	509,915	13,259	119,900	22,200	2,082,031	2,081,031			1,000
117	Lansing, Mich	3,743,138	110,252	550,000	24,000	81,440	8,883,052	2,971,344	5,853,004	40,000	18,704
118	Passaic, N. J	2,625,000	153,800	1,000,900		147,000					
119	Springfield, Ohio	2,899,589	125,000	392,244	22,000	15,603	1,852,520	1,852,520			
120	Chester, Pa	3,350,000		590,000	82,030	218,000	301,000				301,000
121	Hoboken, N. J	4,577,980	204,000	1,215,000		82,250	897,916	628,000			269,916

[4] Data not available.

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 390. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—con.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
122	Racine, Wis	$4,058,000	$219,600	$840,000	$10,000		$2,387,061	$1,740,561		$5,000	$641,500
123	Winston-Salem, N. C	3,024,022	35,891	43,731	2,875	$56,478	2,664,831	2,327,889		319,107	17,835
124	New Britain, Conn	3,784,121		632,747	25,000	30,000	3,281,771	3,048,460			233,311
125	Chattanooga, Tenn	2,516,863	195,917	1,144,046		136,143	1,353,806			101,389	1,252,417
126	Altoona, Pa	3,751,130		66,000		139,940	2,323,999	2,321,899			2,100
127	Mobile, Ala	1,254,741		1,188,726	1,000	65,000	4,792,126	2,090,027		12,000	2,690,099
128	Berkeley, Calif	4,583,729	324,601	323,266		46,991	149,308	42,608			106,700
129	Brockton, Mass	2,253,673	243,677	163,087		20,225	2,748,346	2,711,396			36,950
130	Springfield, Ill	4,342,796	238,813	767,128	7,766	60,925	2,863,291	1,638,363	$1,174,657		50,271
131	Bethlehem, Pa	4,950,000		170,500		8,000	2,465,000	2,250,000		215,000	
132	Huntington, W. Va	4,325,000	408,000	524,500		14,500	89,000			48,000	41,000
133	Cicero, Ill	2,497,520	30,000	171,399			110,000	110,000			
134	Quincy, Mass	4,023,800	488,512	338,017			1,968,365	1,861,500			106,865
135	Lincoln, Nebr	4,709,122	274,000	677,500			3,169,300	1,915,000	1,222,500		31,800
136	Holyoke, Mass	2,024,370		1,055,815		110,980	5,230,230	2,188,000	3,041,730		500
137	East Orange, N. J	2,928,343	269,686	376,284		113,937	2,404,521	2,404,521			
138	Portsmouth, Va	1,415,300		202,000		76,400	3,396,568	2,922,964		247,000	226,604
139	Covington, Ky	1,263,601	151,245	900,000		4,300	3,675,500	3,562,500		75,000	38,000
140	Macon, Ga	1,398,432	3,500	1,097,801	153	217,172	9,644,274	1,625,720			8,018,554
141	Roanoke, Va	2,191,798	47,394	388,280	3,754	46,872	409,418	83,569		324,974	875
142	Jackson, Mich	2,714,354	166,250	165,802	59,444	15,201	1,841,425	1,786,465			54,960
143	Shreveport, La	2,807,683	279,000	1,395,000		314,989	2,801,934	2,315,000			486,934
144	Fresno, Calif	2,928,888		593,133	20,869	12,000	123,982				123,982
145	Niagara Falls, N. Y	6,650,000	150,000	326,500		35,150	3,080,000	3,000,000		80,000	
146	Lakewood, Ohio	7,377,021	215,000	629,602			13,163	13,163			

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147	Lancaster, Pa	3,678,124		230,000		8,500	3,016,000	2,866,000		150,000	
148	Wheeling, W. Va	2,386,144	187,500	243,829	50,186	2,398,972	2,407,196	2,269,196		105,000	33,000
149	Pasadena, Calif	5,404,765	340,113	1,190,778	6,143	85,315	6,508,892	3,177,826	2,679,559		651,507
150	Topeka, Kans	2,321,329	81,875	936,535	534,445		2,250,360	2,249,860			500
151	Wichita Falls, Tex	1,847,647	56,729	364,262		25,500	4,421,032	4,282,158			138,874
152	Augusta, Ga	1,010,673		161,632		72,396	3,866,221	1,724,332			2,141,889
153	Kalamazoo, Mich	3,592,637	436,967	249,295	24,610		1,023,933	753,000	224,406		46,527
154	Newton, Mass	3,896,100	385,000	629,500	15,000	10,000	3,243,000	3,238,500			4,500
155	Atlantic City, N J	5,592,225	150,000	6,650,000		2,314,000	2,928,947	2,859,347		69,600	
156	Decatur, Ill	1,610,304	166,742	430,990	141,344	23,100	2,668,000	2,668,000			
157	Davenport, Iowa	3,550,000	564,866	1,800,939	44,862	59,590	1,286,333				1,286,333
158	Charlotte, N. C	1,862,724	92,000	122,159		51,095	2,808,553	2,361,552			447,001
159	Malden, Mass	2,793,304	390,500	332,081		4,200	1,332,301	1,319,726			12,575
160	Oak Park, Ill	4,445,209	116,302	485,898	34,500		381,363	381,363			
161	Kenosha, Wis	3,443,964	396,000	1,334,400	60,000	38,652	1,262,721	1,245,721			17,000
162	Hammond, Ind	3,573,750	77,000	518,000		22,000	1,909,000	1,909,000			
163	Mount Vernon, N. Y	3,749,751	297,277	233,732	70,000	47,200	1,928,623	1,928,623			
164	Cedar Rapids, Iowa	4,535,786	232,451	633,358		6,500	1,705,263	1,690,263		15,000	

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

165	Woonsocket, R. I	$790,350	$28,000	$60,550		$76,350	$1,907,584	$1,907,084			$500
166	New Castle, Pa	2,446,096	50,000	7,500		30,750	65,000				65,000
167	Beaumont, Tex	1,546,344	100,000	455,424		17,900	2,342,602	1,023,327			1,319,275
168	McKeesport, Pa	3,638,000		130,650		74,500	1,927,000	1,927,000			
169	York, Pa	1,425,308	14,000	397,661		21,900					
170	Haverhill, Mass	3,176,889	278,731	515,875		2,500	2,110,529	2,105,829			4,700
171	Bay City, Mich	3,575,000	155,000	262,000			3,828,776	3,183,842	$619,934		25,000
172	Elmira, N. Y	1,591,173	153,476	210,148	$10,000	6,145	2,086,628	1,791,628			295,000
173	Charleston, W. Va	4,878,998	127,475	150,500		550,000	100,000				100,000
174	Medford, Mass	2,919,800	200,600	315,350		125,000	1,456,530	1,243,930			212,600
175	Galveston, Tex	2,409,157		333,289	250	20,026	2,436,641	2,411,171			25,470
176	Pontiac, Mich	2,965,000	3,500	233,377	12,500	17,860	1,854,029	1,830,972		$22,354	703
177	Chelsea, Mass	2,195,150	127,000	409,000		25,650	637,186	637,186			
178	Stockton, Calif	3,215,530	312,492	950,355		43,823	1,901,486				1,901,486
179	Perth Amboy, N. J	2,250,584	75,000	211,000	245,000	40,000	3,641,655	3,534,664			106,991
180	Pittsfield, Mass	2,543,687		478,421		162,287	2,676,626	2,674,526			1,500
181	Lexington, Ky	1,103,340	119,300	219,400		35,281	64,000			60,000	4,000
182	Lima, Ohio	3,859,981	56,984	221,200		21,201	2,508,926	2,492,101		16,200	625
183	Madison, Wis	3,484,426	171,500	1,016,500	11,000	25,000	2,483,000	2,186,000		50,000	247,000
184	Newport News, Va	1,082,100		7,400		5,625	321,500				321,500

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TABLE 19.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 390. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 56]

City number	CITY	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—CON.					LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES				
		Education		Recreation	Miscellaneous		Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other
		Schools	Libraries		Municipal service enterprises	All other					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
185	Montgomery, Ala	$1,320,737	$95,500	$542,855		$157,419	$2,826,763	$2,708,496		$113,411	$4,856
186	Greensboro, N. C	1,729,959	81,022	221,059		1,545	2,706,292	2,577,872			128,420
187	East Chicago, Ind	2,602,850	85,000	864,250			1,998,000	1,998,000			
188	New Rochelle, N. Y	5,910,915	140,581	757,723	$2,314	178,636					
189	Columbus, Ga	1,279,802	121,971	125,781		95,063	1,880,865	1,802,958			77,907
190	Evanston, Ill	4,982,105	180,626	842,076	15,000	20,750	2,275,000	2,275,000			
191	Pueblo, Colo	1,864,920	142,205	685,783		51,500	2,479,646	2,130,046			349,600
192	Fitchburg, Mass	1,742,500	200,625	483,200		59,510	1,423,675	1,409,650			14,025
193	San Jose, Calif	2,521,564	123,259	631,423		3,700					
194	Waco, Tex	1,828,857	79,950	714,900	900	9,700	1,766,742	1,697,908			68,834
195	Muskegon, Mich	1,865,463	520,610	144,526		31,309	1,231,568	1,183,568			48,000
196	Brookline, Mass	2,925,900	365,800	2,264,700	35,000	55,000	1,278,100	1,272,100			6,000
197	Salem, Mass	1,762,500	209,000	253,500		63,000	2,852,700	2,709,400			143,300
198	Jamestown, N. Y	2,730,000		205,000	2,000	16,300	3,354,058	2,109,472	$1,188,586	56,000	
199	Butte, Mont	1,271,327	255,783	49,460		31,050					
200	Williamsport, Pa	2,079,021		282,400							
201	Muncie, Ind	1,652,396	183,000	283,500		22,000	900,000				900,000
202	Hamilton, Ohio	1,606,751	92,338	38,700		600	3,237,475	1,700,275	1,537,200		
203	Lorain, Ohio	2,549,689	35,396	237,481		69,850	691,021	649,221			41,800
204	Everett, Mass	2,477,700	184,868	189,650			585,070	545,570			39,500
205	Chicopee, Mass	1,434,547	163,575	93,282			1,705,539	1,231,427	449,062		25,050
206	Springfield, Mo	1,557,159	90,000	160,908		71,264	13,448				13,448
207	Battle Creek, Mich	2,288,414	115,366	222,755		94,000	1,070,500	1,070,500			
208	Durham, N. C	1,143,873		9,381		303,428	2,008,252	1,850,891		39,607	117,754
209	Columbia, S. C	1,691,492		153,000	750	31,400	2,134,811	2,025,811		43,000	66,000

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210	Dubuque, Iowa	2,250,000	170,000	275,000	40,000	195,072	1,499,365	1,492,865		4,000	2,500
211	Stamford, Conn	2,086,904		760,316		47,154					
212	Joliet, Ill	3,677,220	169,646	114,692		6,850	566,793	566,793			
213	Aurora, Ill	2,371,656	150,000	127,000	90,775		966,500	962,000		500	4,000
214	Superior, Wis	2,206,622	119,396	148,129		329,123					
215	Council Bluffs, Iowa	1,801,968	220,000	1,735,000	755	35,000	1,660,500	1,650,000			10,500
216	Rock Island, Ill	1,478,875	168,300	356,300		6,128	1,441,162	1,441,162			
217	Taunton, Mass	1,538,900	92,000	135,850		7,000	3,097,181	1,668,520	1,359,811		68,850
218	Portsmouth, Ohio	2,322,650	166,000	274,000		5,950	1,549,200	1,144,200			405,000
219	Quincy, Ill	1,501,924	50,000	1,014,018		6,708	1,713,129	1,602,430			110,699
220	New Brunswick, N. J	2,603,500	204,000	316,254		51,800	1,321,597	1,315,097		6,500	
221	Austin, Tex	1,386,276		234,872			2,432,503	1,358,802	977,687		96,014
222	Ogden, Utah	1,833,000	57,000	284,093		27,000	1,554,157	1,504,157			50,000
223	Kokomo, Ind	1,530,720	127,000	420,000		35,000	603,500				603,500
224	Easton, Pa	2,979,479	226,508	169,210	17,000	3,820					
225	Waterloo, Iowa	2,913,300	260,000	512,446	6,000		1,177,696	1,177,696			
226	Wilmington, N. C	903,345	6,500	75,000		50,520	1,322,271	1,262,416			59,855
227	Danville, Ill	1,606,943	131,746	197,831			2,295				2,295
228	Hazleton, Pa	2,179,743		11,000		1,920					
229	Auburn, N. Y	949,000		34,000	22,354		1,631,344	1,522,028			109,316
230	Poughkeepsie, N. Y	1,835,491	318,345	181,445		45,955	1,836,553	1,814,553			22,000
231	Orange, N. J	1,969,072		25,000	90,000		1,059,297	1,059,297			
232	Petersburg, Va	780,000	50,000	500,000		47,000	2,110,000	1,700,000		200,000	210,000
233	Amsterdam, N. Y	2,098,460		150,353		1,000	1,339,961	1,339,961			
234	Waltham, Mass	1,454,404	259,493	494,701		54,038	1,607,289	1,361,635			245,654
235	Norristown, Pa	1,800,867		296,000	52,000	10,800	75,000			75,000	
236	Lewiston, Me	603,350	116,296	170,000	48,496	7,000	1,018,574	1,018,574			
237	Green Bay, Wis	2,042,468	187,346	640,202		74,900	1,083,500	1,083,000			500
238	Sheboygan, Wis	2,705,000	138,000	61,000	8,000	107,968	1,196,200	1,116,000			80,200
239	Moline, Ill	1,307,129	300,000	292,567		5,000	909,542	859,542			50,000
240	Oshkosh, Wis	3,028,289	254,000	1,345,375	27,500		1,257,000	1,081,000			176,000
241	Elgin, Ill	1,142,248	150,000	237,141		3,100	498,747	395,347			103,400
242	Watertown, N. Y	1,714,660	628,428	1,050,900		4,250	3,330,000	3,300,000			30,000
243	Muskogee, Okla	1,543,649	95,488	632,800	2,100	45,000	1,336,345	1,309,971			26,374
244	La Crosse, Wis	2,054,735		367,343		7,395	1,234,087	1,197,970		28,500	7,617
245	Newburgh, N. Y	1,013,236	61,000	233,207		36,500	1,964,653	1,959,653			5,000
246	Lynchburg, Va	1,168,062		172,785	20,413	30,715	2,036,574	2,008,881			27,693
247	Colorado Springs, Colo	1,769,624	127,347	2,345,250			6,515,761	3,634,862	2,317,064		564,411

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925

[This table is presented in two sections, the second section beginning on p. 414. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	Grand total	$6,650,590,864	$5,823,406,984	$512,309,011	$314,874,869	$5,827,837,925	$173,572,682	$367,426,743	$210,847,474	$70,906,040
	Group I	4,014,911,770	3,657,672,563	166,240,532	190,998,675	3,580,147,798	120,443,743	144,221,022	125,631,290	44,467,917
	Group II	658,020,763	522,706,827	47,021,176	88,292,760	572,300,566	28,962,808	39,385,632	8,246,824	9,124,933
	Group III	1,136,367,797	973,365,391	145,716,601	17,285,805	983,332,374	10,041,985	91,852,804	38,750,470	12,390,164
	Group IV	544,766,601	425,095,646	105,452,100	14,218,855	452,274,181	11,960,095	52,993,053	23,934,099	3,605,173
	Group V	296,523,933	244,566,557	47,878,602	4,078,774	239,783,006	2,164,051	38,974,232	14,284,791	1,317,853
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y	$2,184,405,938	$2,184,405,938			$1,945,185,625	$117,226,000	$61,878,161	$43,502,500	$16,613,652
2	Chicago, Ill	285,491,907	153,612,086	$22,364,782	$109,515,039	178,695,812	2,974,743	33,148,838	63,317,456	7,355,058
3	Philadelphia, Pa	383,204,554	340,591,579	42,602,975	10,000	378,285,616				4,918,938
4	Detroit, Mich	220,257,429	215,322,180		4,935,249	192,598,959		16,908,691	10,749,779	
5	Cleveland, Ohio	180,892,249	129,329,892	34,922,836	16,639,521	157,060,620		23,831,629		
6	St. Louis, Mo	33,640,822	31,331,822	2,309,000		33,308,000				332,822
7	Baltimore, Md	136,883,596	136,883,596			136,883,596				
8	Boston, Mass	137,804,201	137,804,201			136,304,201			1,500,000	
9	Los Angeles, Calif	180,728,362	121,235,211	43,943,835	15,549,316	174,279,440	243,000			6,205,922
10	Pittsburgh, Pa	103,489,466	44,592,569	20,097,104	38,799,793	98,839,888		3,994,568	381,600	273,410
11	San Francisco, Calif	81,322,622	81,322,622			78,626,000				2,696,622
12	Buffalo, N. Y	86,790,624	81,240,867		5,549,757	70,080,041		4,459,135	6,179,955	6,071,493

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

13	Milwaukee, Wis	$40,804,131	$27,493,283		$13,310,848	$39,224,490				$1,579,641
14	Washington, D. C	105,881	105,881			105,800			$81	
15	Newark, N. J	90,973,028	74,473,464		16,499,564	79,108,661	$4,071,606	$4,575,000	2,284,136	933,625
16	Minneapolis, Minn	62,186,071	55,634,363		6,551,708	51,029,928		10,543,182	521,610	91,351
17	New Orleans, La	55,165,815	51,664,740		3,501,075	45,369,177	48,988	6,362,195	2,574,354	811,101
18	Cincinnati, Ohio	121,225,582	98,791,676	$11,068,623	11,365,283	117,701,845		3,235,504	228,501	59,732
19	Kansas City, Mo	39,168,148	21,555,340	16,324,321	1,288,487	36,829,000	85,250	528,683	524,160	1,201,055
20	Seattle, Wash	76,712,392	54,459,790	9,581,752	12,670,850	72,907,337		188,636	128,518	3,487,901
21	Indianapolis, Ind	32,965,776	15,195,477	10,046,480	7,723,819	32,711,069				254,707
22	Rochester, N. Y	53,833,601	53,366,846		466,755	36,169,000	3,530,000	12,184,781	1,244,000	705,820
23	Jersey City, N. J	84,880,338	69,965,967		14,914,371	61,144,259	21,226,964	1,767,651	741,464	

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

24	Louisville, Ky	$18,545,808	$18,545,808			$18,275,634			$45,000	$225,174
25	Toledo, Ohio	39,710,834	27,711,890	$11,998,944		36,721,293		$2,745,782		243,759
26	Portland, Oreg	47,177,967	39,793,986	3,627,024	$3,756,957	39,326,036		6,677,068	435,764	739,099
27	Akron, Ohio	40,291,337	33,404,199	6,887,138		33,387,407		6,903,930		
28	Denver, Colo	38,893,482	30,057,701	8,835,781		30,823,100		7,303,600	1,135	765,647
29	Columbus, Ohio	49,985,148	39,915,630	10,069,518		38,335,884	$695,301	10,355,750		598,213
30	Providence, R. I	38,025,195	38,025,195			34,338,000			3,687,195	
31	Oakland, Calif	14,776,949	6,804,642	7,956,454	15,853	13,935,628				841,321
32	St. Paul, Minn	41,623,767	41,623,767			28,328,000	7,026,060	6,000,000	62,500	207,207
33	Atlanta, Ga	13,942,854	13,942,854			11,330,000		2,598,500		14,354
34	Omaha, Nebr	39,680,563	18,393,381	9,827,886	11,459,296	33,978,296		5,396,391		305,876
35	Birmingham, Ala	18,512,679	18,512,679			13,155,500		3,162,932	1,581,028	613,219
36	San Antonio, Tex	17,314,533	13,245,783	4,068,750		14,937,250			2,120,000	257,283
37	Worcester, Mass	15,352,469	15,352,469			12,764,700			2,000,000	587,769
38	Dallas, Tex	21,887,433	21,887,433			21,105,000			609,574	172,859
39	Richmond, Va	34,268,728	34,268,728			34,128,130	140,598			
40	Syracuse, N. Y	24,301,370	24,163,560		137,810	18,340,107		5,128,913	400,000	432,350
41	New Haven, Conn	13,543,164	13,543,164			11,159,000			2,180,000	204,164
42	Memphis, Tenn	28,199,383	28,199,383			26,612,800		818,000	526,373	242,210
43	Dayton, Ohio	19,254,184	14,232,849	5,021,335		17,445,380		1,456,369		352,435
44	Norfolk, Va	39,170,272	39,170,272			37,849,050			1,100,000	221,222
45	Houston, Tex	25,212,973	20,315,426	4,897,547		24,843,335	2,216		200,000	167,422
46	Bridgeport, Conn	12,316,711	12,316,711			11,798,000	15,693		500,000	3,018
47	Youngstown, Ohio	16,576,102	11,979,831	4,552,500	43,771	14,121,159		2,415,068		39,875
48	Hartford, Conn	18,668,327	13,723,981	4,944,346		18,083,448	23,481	18,000	543,398	
49	Fort Worth, Tex	13,945,753	13,945,753			13,912,536			29,378	3,839
50	Grand Rapids, Mich	13,656,560	8,573,200	5,083,300		10,364,700		3,076,800	215,000	
51	Springfield, Mass	17,129,566	17,129,566			15,765,900	51,127		1,000,000	312,539
52	Scranton, Pa	5,886,595	3,423,810	2,462,785		4,608,000		852,900	350,000	75,695
53	Paterson, N. J	19,036,423	19,036,423			14,726,364		1,514,000	2,796,059	

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 414. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
54	Des Moines, Iowa	$16,775,180	$10,775,031	$6,000,149		$16,666,522				$108,658
55	Nashville, Tenn	13,926,255	13,926,255			13,130,955	$3,700	$774,000	$17,600	
56	Trenton, N. J	15,026,149	15,026,149			13,020,238		984,646	1,021,265	
57	Salt Lake City, Utah	11,565,287	7,945,415	3,619,872		9,678,200		1,274,200	500,000	112,887
58	Fall River, Mass	14,480,800	14,480,800			12,980,800			1,500,000	
59	Camden, N. J	17,596,466	17,596,466			12,780,315		3,505,000	1,311,151	
60	Flint, Mich	17,693,268	10,623,868	7,069,400		16,096,400		904,905	300,000	391,963
61	Wilmington, Del	10,403,090	10,403,090			10,400,150				2,940
62	New Bedford, Mass	15,752,683	15,752,683			13,955,000	26,735		1,500,000	270,948
63	Cambridge, Mass	10,396,050	10,396,050			9,566,050	30,000		800,000	
64	Erie, Pa	9,612,801	6,357,801	3,255,000		7,650,074		1,821,650		141,077
65	Tulsa, Okla	17,155,531	12,910,036	4,245,495		16,876,266	33,274		138,043	107,948
66	Albany, N. Y	17,580,959	17,385,783		$195,176	14,647,630	750,000	1,967,280		216,049
67	Kansas City, Kans	20,063,832	15,490,625	3,012,207	1,561,000	15,577,059		4,380,553		106,220
68	Yonkers, N. Y	24,050,790	24,050,790			17,992,790		1,238,000	4,820,000	
69	Reading, Pa	7,016,500	2,724,000	4,292,500		6,751,500			265,000	
70	Duluth, Minn	11,542,268	7,687,669	3,854,599		10,756,299		639,000	129,599	17,370
71	Lowell, Mass	7,694,670	7,694,670			5,894,670			1,800,000	
72	Spokane, Wash	6,627,960	4,867,032	1,760,928		6,380,635			24,700	222,625
73	Elizabeth, N. J	9,479,255	9,479,255			3,952,403	1,081,000	4,089,622	356,230	
74	Canton, Ohio	17,714,053	10,229,529	7,484,524		15,573,473		2,107,116		33,464
75	San Diego, Calif	15,705,453	12,915,585	2,789,868		15,498,522				206,931
76	Oklahoma City, Okla	17,057,115	11,344,214	5,712,901		15,145,763	162,800		860,608	887,944
77	Tacoma, Wash	12,871,789	10,767,054	2,100,792	3,943	12,600,438			36,313	235,038

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78	Lynn, Mass	7,306,490	7,306,490			6,356,490			950,000	
79	Waterbury, Conn	16,163,056	15,877,998	285,058		14,033,398			1,801,500	328,158
80	Utica, N. Y	8,938,525	8,826,526		111,999	6,903,697		1,742,829	180,000	111,999
81	El Paso, Tex	9,284,453	9,284,453			7,967,000			56,057	1,261,396
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000									
82	Somerville, Mass	$2,213,000	$2,213,000			$1,613,000			$600,000	
83	Fort Wayne, Ind	4,556,000	774,000	$3,782,000		4,556,000				
84	Jacksonville, Fla	11,310,550	9,180,291	2,130,259		9,946,245		$766,000	594,436	$3,869
85	Knoxville, Tenn	14,430,255	14,430,255			13,335,006		516,476	578,773	
86	Evansville, Ind	4,051,933	2,060,433	1,991,500		4,044,800			7,133	
87	Lawrence, Mass	6,094,020	6,094,020			5,394,020			700,000	
88	Savannah, Ga	4,495,209	4,187,109	308,100		3,750,200		262,109	482,900	
89	Schenectady, N. Y	9,491,304	9,491,304			7,999,800		676,392	765,000	50,112
90	Allentown, Pa	4,648,600	1,489,100	3,159,500		4,480,300		32,300	136,000	
91	Wichita, Kans	8,939,753	6,834,617	2,105,136		5,259,566	$14,163	3,614,238	51,786	
92	Bayonne, N. J	14,514,443	14,514,443			10,499,734	1,299,029	823,683	1,891,997	
93	Long Beach, Calif	13,637,651	8,765,353	4,872,298		13,459,323				178,328
94	Tampa, Fla	9,338,303	7,704,824	1,633,479		9,179,235			39,000	120,068
95	Harrisburg, Pa	7,109,575	3,915,075	3,194,500		6,793,000		280,800		35,775
96	Manchester, N. H	5,663,000	5,663,000			5,463,000			200,000	
97	Peoria, Ill	2,425,876	1,557,960	717,569	$150,347	1,017,394	126,130	796,643	365,000	120,709
98	South Bend, Ind	5,256,221	2,115,221	3,141,000		5,256,221				
99	Hamtramck, Mich	5,733,993	2,639,493	3,094,500		4,613,894		951,944	150,000	18,155
100	St. Joseph, Mo	3,240,173	2,309,624	930,549		3,224,855				15,318
101	Wilkes-Barre, Pa	4,438,463	3,863,963	574,500		3,363,500	579,943	296,600	94,659	103,761
102	Gary, Ind	3,075,000	976,000	2,099,000		3,075,000				
103	Rockford, Ill	5,787,402	3,829,152	1,912,000	46,250	2,221,150		2,024,284	1,527,350	14,618
104	Sioux City, Iowa	4,014,563	1,838,890	2,175,673		3,928,000			77,890	8,673
105	Portland, Me	10,791,793	5,466,043		5,325,750	10,626,072	131,371		34,350	
106	Little Rock, Ark	5,512,137	2,036,339	607,548	2,868,250	2,517,548	126,339	2,868,250		
107	Charleston, S. C	11,605,595	11,055,595	550,000		8,773,000	219,742	1,761,000	643,000	208,853
108	Sacramento, Calif	12,635,501	7,366,821	5,268,680		12,574,920	40,500			20,081
109	Troy, N. Y	7,518,034	7,252,282	106,639	159,113	6,321,665		1,025,400	8,639	162,330
110	Binghamton, N. Y	6,665,218	6,665,218			6,183,038		165,534	175,860	140,786
111	Saginaw, Mich	6,350,821	4,187,821	2,163,000		3,703,000		2,568,500		79,321
112	Johnstown, Pa	7,184,463	4,143,463	3,041,000		7,183,500				963
113	East St. Louis, Ill	3,849,966	2,489,811	624,185	735,970	2,365,847		1,169,554	314,565	
114	Terre Haute, Ind	2,493,000	1,678,000	815,000		2,493,000				
115	Pawtucket, R. I	9,838,867	9,838,867			8,487,000	1,047,000		100,000	204,867
116	Highland Park, Mich	9,548,083	5,005,576	4,542,507		8,626,026		921,550	507	

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 414. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
117	Lansing, Mich	$9,168,519	$9,168,519			$6,275,000	$18,000	$2,795,000		$80,519
118	Passaic, N. J	9,326,544	9,326,544			6,666,750		1,903,000	$756,794	
119	Springfield, Ohio	4,551,332	2,875,479	$1,675,853		3,663,137		868,233		19,962
120	Chester, Pa	4,847,305	2,511,805	2,335,500		4,050,905		372,700	423,700	
121	Hoboken, N. J	13,600,874	13,600,874			7,778,658	3,609,645	910,821	1,301,750	
122	Racine, Wis	3,873,578	3,873,578			3,844,200				29,378
123	Winston-Salem, N. C	12,143,100	12,143,100			8,352,000		3,330,105	350,000	110,995
124	New Britain, Conn	5,411,861	5,411,861			5,393,000			16,000	2,861
125	Chattanooga, Tenn	8,203,069	8,203,069			7,642,690		260,253	300,126	
126	Altoona, Pa	4,889,919	2,667,919	2,222,000		4,053,000	110,821	591,700	133,668	730
127	Mobile, Ala	5,786,749	5,625,825	160,924		4,252,935		1,052,700	480,400	714
128	Berkeley, Calif	3,412,902	1,072,127	2,338,622	$2,153	3,263,455				149,447
129	Brockton, Mass	5,517,200	5,517,200			4,417,200			1,100,000	
130	Springfield, Ill	3,267,677	2,461,824	755,944	49,909	1,666,459	797	756,860	714,229	129,332
131	Bethlehem, Pa	7,905,658	4,059,938	3,845,720		7,552,900			344,100	8,658
132	Huntington, W. Va	2,653,664	842,021	1,811,643		2,609,161		18,244		26,259
133	Cicero, Ill	3,633,732	2,358,635	985,597	289,500	1,250,172		2,243,635	139,925	
134	Quincy, Mass	4,717,068	4,717,068			3,415,000			1,200,000	102,068
135	Lincoln, Nebr	5,350,490	2,774,229	2,549,228	27,033	3,268,528		1,991,183	41,553	49,226
136	Holyoke, Mass	5,059,000	5,059,000			4,359,000			700,000	
137	East Orange, N. J	8,249,935	8,249,935			5,358,245		2,267,842	623,848	
138	Portsmouth, Va	9,406,200	9,406,200			9,166,200			240,000	
139	Covington, Ky	3,211,642	2,729,642	482,000		2,827,200		23,858	360,584	
140	Macon, Ga	3,210,419	2,548,979	661,440		2,763,103	10,000		346,292	91,024
141	Roanoke, Va	6,402,578	6,402,578			6,221,600	17,500			163,478

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142	Jackson, Mich	5,078,674	4,166,686	911,988		4,039,592		868,408	50,382	120,292
143	Shreveport, La	6,864,596	5,013,692	1,850,904		6,465,154		9,997	344,213	45,232
144	Fresno, Calif	3,052,939	806,859	2,246,080		3,000,580				52,359
145	Niagara Falls, N. Y	11,605,839	11,605,839			10,566,399		1,039,440		
146	Lakewood, Ohio	9,783,431	4,951,931	4,831,500		8,202,700		1,580,731		
147	Lancaster, Pa	3,251,000	1,031,000	2,220,000		3,041,000			210,000	
148	Wheeling, W. Va	4,481,604	3,847,500	634,104		4,304,256		175,000		2,348
149	Pasadena, Calif	10,655,397	7,071,904	3,583,493		10,437,944				217,453
150	Topeka, Kans	3,062,209	2,926,920	135,289		1,692,075		1,116,996		253,138
151	Wichita Falls, Tex	8,994,942	3,006,950	1,854,812	4,133,180	8,851,639			94,103	49,200
152	Augusta, Ga	3,881,331	3,523,657	357,674		3,535,810		213,834	126,885	4,802
153	Kalamazoo, Mich	3,595,048	1,545,674	2,049,374		2,274,774		1,230,911	89,363	
154	Newton, Mass	5,798,538	5,798,538			4,939,000			650,000	209,538
155	Atlantic City, N. J	19,565,129	19,565,129			14,186,000	4,273,450		1,000,000	105,679
156	Decatur, Ill	3,089,492	1,891,324	1,014,768	183,400	1,889,926		1,055,940	135,341	8,285
157	Davenport, Iowa	3,044,337	1,772,337	1,272,000		3,042,500				1,837
158	Charlotte, N. C	9,067,665	9,067,665			6,480,600	335,665	2,251,400		
159	Malden, Mass	3,371,540	3,371,540			2,615,600			700,000	55,940
160	Oak Park, Ill	5,035,448	3,110,415	1,677,033	248,000	2,458,210		2,056,025	518,462	2,751
161	Kenosha, Wis	2,918,662	2,918,662			2,900,500				18,162
162	Hammond, Ind	2,523,454	1,255,000	1,268,454		2,387,780			135,674	
163	Mount Vernon, N. Y	10,505,143	8,249,093	2,256,050		9,250,301		486,980	767,862	
164	Cedar Rapids, Iowa	3,280,403	1,356,419	1,923,984		3,273,484				6,919

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

165	Woonsocket, R. I	$8,899,989	$8,899,989			$7,980,000			$800,000	$119,989
166	New Castle, Pa	2,853,996	1,293,996	$1,560,000		2,677,000		$142,704		34,292
167	Beaumont, Tex	5,365,900	5,365,900			5,184,400			181,500	
168	McKeesport, Pa	2,781,823	1,564,823	1,217,000		2,436,000		345,823		
169	York, Pa	2,364,100	1,405,600	958,500		2,317,500	$7,500	39,100		
170	Haverhill, Mass	2,223,000	2,223,000			1,923,000			300,000	
171	Bay City, Mich	5,174,300	2,829,300	2,345,000		4,905,500		268,800		
172	Elmira, N. Y	3,713,238	3,713,238			3,616,800			79,697	16,741
173	Charleston, W. Va	3,638,730	1,676,849	1,961,881		3,629,000				9,730
174	Medford, Mass	2,995,650	2,995,650			2,695,650			300,000	
175	Galveston, Tex	6,540,838	6,540,838			6,464,500				76,338
176	Pontiac, Mich	5,220,650	2,979,650	2,241,000		4,785,750		434,900		
177	Chelsea, Mass	4,268,970	4,268,970			3,338,970			930,000	
178	Stockton, Calif	4,441,720	2,902,918	1,538,802		4,385,652				56,068
179	Perth Amboy, N. J	7,929,759	7,929,759			4,313,150	1,900,000	973,000	743,609	

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City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
									Revenue bonds and notes	Warrants
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
180	Pittsfield, Mass	$2,595,000	$2,595,000			$2,495,000			$100,000	
181	Lexington, Ky	2,511,428	2,511,428			2,070,570		$252,358	188,500	
182	Lima, Ohio	8,737,747	7,451,908	$1,285,839		5,715,652		2,949,474	69,077	$3,544
183	Madison, Wis	5,973,302	5,973,302			4,681,968		1,186,400	100,000	4,934
184	Newport News, Va	3,256,000	3,256,000			3,056,000			200,000	
185	Montgomery, Ala	5,928,246	5,928,246			3,963,500		1,237,740	536,642	190,364
186	Greensboro, N. C	7,939,163	7,939,163			4,111,000	$76,163	3,752,000		
187	East Chicago, Ind	4,048,086	2,695,086	1,353,000		3,984,865			60,000	3,221
188	New Rochelle, N. Y	7,336,916	7,336,916			5,878,251		690,322	575,000	193,343
189	Columbus, Ga	2,325,261	2,325,261			2,292,600			15,861	16,800
190	Evanston, Ill	4,090,879	2,006,828	2,084,051		2,638,551		1,152,328	300,000	
191	Pueblo, Colo	5,740,056	4,779,212	960,844		3,520,104		2,059,300	147,110	13,542
192	Fitchburg, Mass	3,129,800	3,129,800			2,479,800			650,000	
193	San Jose, Calif	2,615,503	1,072,663	1,542,840		2,592,690				22,813
194	Waco, Tex	3,897,449	3,897,449			3,820,300			77,149	
195	Muskegon, Mich	4,449,612	3,387,767	1,061,845		3,126,627		1,322,985		
196	Brookline, Mass	1,918,235	1,918,235			1,918,235				
197	Salem, Mass	2,681,515	2,681,515			2,266,000			400,000	15,515
198	Jamestown, N. Y	3,928,339	2,428,292	1,465,000	$35,047	3,429,724		463,568		35,047
199	Butte, Mont	2,534,669	2,280,348	254,321		1,760,551		307,118	457,740	9,260
200	Williamsport, Pa	1,302,773	681,273	621,500		1,244,400		50,200		8,173
201	Muncie, Ind	1,428,006	498,006	930,000		1,428,006				
202	Hamilton, Ohio	5,059,603	4,280,267	779,336		4,030,847		1,024,593		4,163
203	Lorain, Ohio	5,592,254	3,844,529	1,747,725		4,420,281		1,161,467		10,506
204	Everett, Mass	2,676,500	2,676,500			2,076,500			600,000	

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205	Chicopee, Mass	1,906,850	1,906,850			1,806,850			100,000	
206	Springfield, Mo	715,421	132,630	582,791		715,008				413
207	Battle Creek, Mich	1,477,080	1,113,000	364,080		672,080		805,000		
208	Durham, N. C	6,240,156	6,240,156			4,318,870	33,450	1,627,130	200,000	60,706
209	Columbia, S. C	3,747,861	2,974,861	773,000		2,706,000		186,000	855,861	
210	Dubuque, Iowa	4,246,104	2,762,104	1,484,000		2,993,950		931,900	308,404	11,850
211	Stamford, Conn	4,667,622	1,295,000		3,372,622	4,423,784			242,975	863
212	Joliet, Ill	3,334,194	1,936,566	1,397,628		1,637,150		1,392,000	285,478	19,566
213	Aurora, Ill	3,040,111	2,338,591	701,520		1,331,990		1,688,400	13,629	6,092
214	Superior, Wis	2,136,392	2,136,392			2,124,500		11,675	39	178
215	Council Bluffs, Iowa	2,196,900	1,348,931	847,969		2,043,168			152,931	801
216	Rock Island, Ill	1,752,698	1,352,684	400,014		447,500		1,072,450	222,000	10,748
217	Taunton, Mass	3,463,675	3,463,675			2,877,200		183,000	350,000	53,475
218	Portsmouth, Ohio	5,121,084	3,671,674	1,449,410		3,533,908		1,565,295		21,881
219	Quincy, Ill	1,013,832	886,332	127,500		162,500		735,100	116,232	
220	New Brunswick, N. J	4,824,532	4,824,532			3,649,782		603,300	571,450	
221	Austin, Tex	3,253,084	2,299,135	953,949		3,075,500			174,096	3,488
222	Ogden, Utah	5,302,351	4,334,351	968,000		3,692,000		1,592,044		18,307
223	Kokomo, Ind	636,500	244,500	392,000		636,500				
224	Easton, Pa	3,953,100	1,968,100	1,985,000		3,702,700		205,400	45,000	
225	Waterloo, Iowa	3,027,118	1,398,032	1,629,086		2,792,548			218,918	15,652
226	Wilmington, N. C	3,486,456	2,784,731	701,725		3,156,453		184,000	112,160	33,843
227	Danville, Ill	2,363,937	1,661,509	702,428		991,432		1,109,287	261,222	1,996
228	Hazleton, Pa	2,326,500	1,560,000	766,500		2,326,500				
229	Auburn, N. Y	1,460,711	1,460,711			987,970		439,000	7,702	26,039
230	Poughkeepsie, N. Y	3,973,888	3,973,888			2,659,400		1,314,488		
231	Orange, N. J	4,257,604	4,257,604			3,159,000		354,996	743,608	
232	Petersburg, Va	3,958,483	3,958,483			3,909,000			49,483	
233	Amsterdam, N. Y	2,409,371	836,234	1,572,512	625	2,291,950		79,234	37,562	625
234	Waltham, Mass	1,785,000	1,785,000			1,485,000			390,000	
235	Norristown, Pa	1,181,205	233,205	948,000		1,162,500	705		18,000	
236	Lewiston, Me	1,442,500	1,442,500			1,437,000			5,500	
237	Green Bay, Wis	2,873,428	2,873,428			2,658,750			200,000	14,678
238	Sheboygan, Wis	1,275,021	1,275,021			1,115,700		138,350		20,971
239	Moline, Ill	1,554,058	1,284,507	269,551		386,061	44,222	1,056,000	49,000	18,775
240	Oshkosh, Wis	1,670,475	1,670,475			1,664,000				6,475
241	Elgin, Ill	1,858,820	930,160	258,180	670,480	1,164,660		694,160		
242	Watertown, N. Y	3,465,606	3,465,606			3,190,135		270,341		5,130
243	Muskogee, Okla	4,661,897	3,196,076	1,465,821		4,245,634	102,011		314,252	
244	La Crosse, Wis	2,290,445	2,290,445			2,034,000		254,725		1,720
245	Newburgh, N. Y	1,821,343	1,821,343			1,287,279		236,669	297,395	
246	Lynchburg, Va	4,182,800	4,182,800			4,182,800				
247	Colorado Springs, Colo	6,058,715	4,829,261	1,229,454		5,289,400		430,108	220,009	119,198

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 406. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [2] AT CLOSE OF YEAR		INCREASE DURING YEAR IN—		
		Classified by creditor			Classified by purpose for which incurred								
		The public	City funds with investments [1]	Per capita	General departments and municipal service enterprises		Public service enterprises and investments		Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt [2]
					Total	Per capita	Total	Per capita					
	Grand total	$5,338,087,659	$1,312,503,205	$163.17	[3] $5,515,548,406	$135.33	$1,135,042,458	$27.85	$4,659,629,234	$114.33	$519,022,683	$91,449,896	$427,572,787
	Group I	2,889,695,844	1,125,215,926	225.14	[3] 3,518,298,286	197.29	496,613,484	27.85	2,636,859,038	147.86	360,301,700	80,978,613	279,323,087
	Group II	599,511,315	58,509,448	149.01	470,029,892	106.44	187,990,871	42.57	514,956,850	116.61	27,549,703	1,260,946	26,288,757
	Group III	1,046,319,333	90,048,464	120.95	847,108,261	90.16	289,259,536	30.79	862,217,454	91.77	80,257,195	7,111,430	73,145,765
	Group IV	520,789,647	23,976,954	95.45	437,615,394	76.67	107,151,207	18.77	426,474,542	74.72	34,306,095	1,415,048	32,891,047
	Group V	281,771,520	14,752,413	87.07	242,496,573	71.21	54,027,360	15.86	219,121,350	64.34	16,607,990	683,859	15,924,131
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y	$1,322,476,427	$861,929,511	$371.67	[4] $2,184,405,938	$371.67	(5)		$1,250,438,056	$212.76	$127,682,726	$60,353,342	$67,329,384
2	Chicago, Ill	243,080,487	42,411,420	95.32	275,408,828	91.95	$10,083,079	$3.37	176,597,810	58.96	40,060,707	2,610,984	37,449,723
3	Philadelphia, Pa	298,713,570	84,490,984	193.60	253,778,277	128.21	129,426,277	65.39	300,166,122	151.65	90,512,900	8,530,671	81,982,229
4	Detroit, Mich	205,877,837	14,379,592	180.82	163,933,315	134.58	56,324,114	46.24	176,516,040	144.91	12,461,891	1,616,277	10,845,614
5	Cleveland, Ohio	161,888,881	19,003,368	193.16	133,308,473	142.35	47,583,776	50.81	132,645,624	141.64	8,781,571	1,113,171	7,668,400
6	St. Louis, Mo	27,466,822	6,174,000	41.28	26,415,822	32.42	7,225,000	8.87	22,931,592	28.14	2,847,560	795,799	2,051,761
7	Baltimore, Md	107,603,996	29,279,600	171.90	96,606,826	121.32	40,276,770	50.58	101,343,043	127.27	5,106,100	[6] 284,846	5,390,946
8	Boston, Mass	94,546,561	43,257,640	176.31	91,384,501	116.92	46,419,700	59.39	94,033,129	120.31	8,613,034	1,076,678	7,536,356
9	Los Angeles, Calif	179,490,996	1,237,366	(7)	91,480,572	(7)	89,247,790	(7)	159,162,949	(7)	48,885,859	3,062,964	45,822,895
10	Pittsburgh, Pa	93,927,310	9,562,156	163.86	95,370,866	151.01	8,118,600	12.85	87,588,291	138.68	7,042,771	139,018	6,903,753
11	San Francisco, Calif	79,297,322	2,025,300	147.08	35,929,888	64.98	45,392,734	82.10	76,563,186	138.47	251,400	[6] 10,096	261,496
12	Buffalo, N. Y	75,325,635	11,464,989	162.04	70,274,980	131.21	16,515,644	30.84	58,873,196	109.92	8,055,181	1,974,651	6,080,530
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000												
13	Milwaukee, Wis	$39,372,621	$1,431,510	$80.14	$40,484,131	$79.51	$320,000	$0.63	$38,086,831	$74.80	$3,113,977	$369,948	$2,744,029
14	Washington, D. C	105,881		0.22	105,881	0.22					[6] 3,503,750	[6] 3,175,136	[6] 328,614
15	Newark, N. J	76,472,339	14,500,689	201.04	62,781,028	138.74	28,192,000	62.30	67,222,088	148.55	6,298,307	936,683	5,361,624
16	Minneapolis, Minn	59,792,910	2,393,161	146.17	58,476,071	137.45	3,710,000	8.72	45,572,231	107.12	2,830,498	350,755	2,479,743
17	New Orleans, La	53,841,615	1,324,200	133.09	41,113,948	99.19	14,051,867	33.90	43,625,783	105.25	[6] 592,652	[6] 1,597,410	1,004,758

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18	Cincinnati, Ohio	93,526,208	27,699,374	296.15	76,806,632	187.64	44,418,950	108.52	83,588,344	204.21	2,743,919	2,447,567	296,352
19	Kansas City, Mo	38,882,148	286,000	108.22	25,862,973	71.46	13,305,175	36.76	28,063,778	77.54	8,118,953	1,801,670	6,317,283
20	Seattle, Wash	76,453,292	259,100	(7)	29,341,728	(7)	47,370,664	(7)	71,326,342	(7)	713,246	38,284	674,962
21	Indianapolis, Ind	32,965,776		91.87	32,965,776	91.87			31,676,276	88.28	753,620	259,384	494,236
22	Rochester, N. Y	53,042,601	791,000	169.77	36,630,641	115.52	17,202,960	54.25	34,837,133	109.86	3,625,810	[6] 39,557	3,665,367
23	Jersey City, N. J	75,055,924	9,824,414	269.22	65,461,083	207.63	19,419,255	61.59	70,958,044	225.06	3,447,775	[6] 131,242	3,579,017

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

24	Louisville, Ky	$18,404,808	$141,000	$61.99	$17,273,903	$57.74	$1,271,905	$4.25	$15,321,404	$51.22	$2,027,766	$315,756	$1,712,010
25	Toledo, Ohio	34,993,047	4,717,787	138.18	37,391,834	130.11	2,319,000	8.07	30,151,996	104.92	1,445,276	[6] 20,860	1,466,136
26	Portland, Oreg	43,092,781	4,085,186	(7)	18,442,269	(7)	28,735,698	(7)	35,213,997	(7)	3,174,625	584,878	2,589,747
27	Akron, Ohio	38,570,365	1,720,972	(7)	30,089,337	(7)	10,202,000	(7)	31,266,677	(7)	3,026,972	351,899	2,675,073
28	Denver, Colo	38,250,082	643,400	138.45	17,256,648	61.43	21,636,834	77.02	30,464,259	108.45	4,239,500	[5] 35,193	4,274,693
29	Columbus, Ohio	37,888,709	12,096,439	178.62	40,357,148	144.22	9,628,000	34.41	27,301,524	97.56	791,260	372,130	419,130
30	Providence, R. I	24,811,000	13,214,195	142.06	21,933,695	81.94	16,091,500	60.11	21,871,935	81.71	3,370,000	29,080	3,340,920
31	Oakland, Calif	14,776,949		59.04	12,626,580	50.45	2,150,369	8.59	13,549,751	54.13	2,693,566	91,765	2,601,801
32	St. Paul, Minn	33,002,447	8,621,320	169.20	27,179,707	110.49	14,444,060	58.72	25,825,618	104.98	4,738,120	1,481,235	3,256,885
33	Atlanta, Ga	11,817,854	2,125,000	(7)	11,032,854	(7)	2,910,000	(7)	9,347,050	(7)	[6] 282,000	110,000	[6] 392,000
34	Omaha, Nebr	38,289,223	1,391,340	187.38	28,071,267	132.56	11,609,296	54.82	32,021,040	151.21	1,743,700	[6] 487,341	2,231,041
35	Birmingham, Ala	18,388,179	124,500	90.55	17,507,679	85.63	1,005,000	4.92	12,573,570	61.50	3,120,000	444,600	2,675,400
36	San Antonio, Tex	16,924,783	389,750	89.17	16,505,630	85.00	808,903	4.17	12,960,542	66.75	3,882,250	[6] 12,727	3,894,977
37	Worcester, Mass	12,153,969	3,198,500	80.34	9,873,429	51.66	5,479,040	28.67	8,364,423	43.77	187,800	[6] 72,269	260,069
38	Dallas, Tex	21,230,933	656,500	115.36	14,691,087	77.43	7,196,346	37.93	19,297,007	101.71	2,496,250	372,302	2,123,948
39	Richmond, Va	29,107,578	5,161,150	183.62	27,601,098	147.90	6,667,630	35.73	26,623,848	142.66	3,454,967	525,525	2,929,442
40	Syracuse, N. Y	24,301,370		133.41	20,180,620	110.79	4,120,750	22.62	18,340,107	100.69	1,366,669		1,366,669
41	New Haven, Conn	13,032,664	510,500	75.69	13,408,164	74.94	135,000	.75	10,448,407	58.39	[6] 278,000	39,879	[6] 317,879
42	Memphis, Tenn	28,199,383		161.57	19,645,251	112.56	8,554,132	49.01	25,205,931	144.42	1,560,800	252,645	1,308,155
43	Dayton, Ohio	16,551,715	2,702,469	111.33	15,908,190	91.99	3,345,994	19.35	14,173,734	81.96	3,110,324	352,959	2,757,365
44	Norfolk, Va	37,213,272	1,957,000	(7)	23,106,169	(7)	16,064,103	(7)	34,020,055	(7)	1,803,500	785,398	1,018,102
45	Houston, Tex	22,416,325	2,796,648	(7)	19,859,473	(7)	5,353,500	(7)	21,493,550	(7)	3,207,483	268,091	2,939,392
46	Bridgeport, Conn	12,301,018	15,693	(7)	12,316,711	(7)			11,813,693	(7)	692,302		692,302
47	Youngstown, Ohio	13,894,959	2,681,143	103.62	14,593,766	91.23	1,982,336	12.39	10,932,206	68.34	[6] 715,390	[6] 4,461	[6] 710,929
48	Hartford, Conn	17,873,537	794,790	118.77	14,053,327	89.41	4,615,000	29.36	15,430,966	98.18	1,796,686	413,609	1,383,077
49	Fort Worth, Tex	13,217,253	728,500	91.36	9,995,128	65.48	3,950,625	25.88	12,064,549	79.03	[6] 103,544	229,668	[6] 333,212
50	Grand Rapids, Mich	12,718,626	937,874	91.71	10,713,500	71.94	2,943,000	19.76	9,416,310	63.23	1,722,800	181,863	1,540,937
51	Springfield, Mass	16,932,750	196,816	120.24	14,423,490	101.25	2,706,076	19.00	15,469,807	108.59	[6] 584,020	[6] 375,223	[6] 208,797
52	Scranton, Pa	5,728,595	158,000	41.38	5,886,595	41.38			4,215,323	29.63	101,000	[6] 105,415	206,415
53	Paterson, N. J	17,865,423	1,171,000	134.35	17,106,564	120.73	1,929,859	13.62	12,465,856	87.98	2,401,500	67,862	2,333,638

[1] Sinking, public trust, and investment funds.
[2] Net debt is funded and floating debt less sinking fund assets.
[3] See note for New York, N. Y.
[4] Includes debt for public service enterprises, not separately reported.
[5] Included with that shown for general departments and municipal services enterprises.
[6] Decrease.
[7] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 406. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [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												
54	Des Moines, Iowa	$16,707,753	$67,427	$119.23	$12,150,180	$86.36	$4,625,000	$32.87	$16,237,127	$115.41	$1,741,723	[6] 71,730	$1,813,453
55	Nashville, Tenn	13,866,955	59,300	102.23	10,903,255	80.04	3,023,000	22.19	12,241,867	89.87	1,510,592	234,017	1,276,575
56	Trenton, N. J	13,756,883	1,269,266	113.82	13,832,024	104.77	1,194,125	9.05	10,193,295	77.21	1,731,500	[6] 25,729	1,757,229
57	Salt Lake City, Utah	11,387,287	178,000	88.32	8,786,087	67.10	2,779,200	21.22	9,346,200	71.37	[6] 155,000	23,604	[6] 178,604
58	Fall River, Mass	14,243,800	237,000	111.91	13,235,800	102.29	1,245,000	9.62	10,620,979	82.08	618,500	[6] 286,725	905,225
59	Camden, N. J	14,991,601	2,604,865	136.79	14,974,266	116.40	2,622,200	20.38	9,615,079	74.74	1,161,095	244,555	916,540
60	Flint, Mich	17,693,268	----------	141.35	14,228,768	113.67	3,464,500	27.68	15,925,641	127.23	1,838,575	[6] 10,961	1,849,536
61	Wilmington, Del	9,987,840	415,250	86.00	6,680,150	55.22	3,722,940	30.78	10,076,081	83.29	[6] 273,950	37,742	[6] 311,692
62	New Bedford, Mass	15,638,683	114,000	131.83	13,401,948	112.16	2,350,735	19.67	12,136,461	101.57	[6] 362,000	[6] 299,276	[6] 62,724
63	Cambridge, Mass	9,888,750	507,300	87.57	9,287,550	78.23	1,108,500	9.34	6,110,686	51.47	[6] 547,000	[6] 321,110	[6] 225,890
64	Erie, Pa	9,107,801	505,000	(7)	9,245,533	(7)	367,268	(7)	7,139,766	(7)	30,834	42,306	[6] 11,472
65	Tulsa, Okla	16,372,162	783,369	145.16	8,216,008	69.52	8,939,523	75.64	14,088,147	119.21	2,577,217	289,425	2,287,792
66	Albany, N. Y	17,101,666	479,293	149.13	14,541,059	123.35	3,039,900	25.79	13,916,250	118.05	1,928,190	185,317	1,742,873
67	Kansas City, Kans	19,451,886	611,946	172.58	12,663,913	108.93	7,399,919	63.65	14,645,265	125.97	568,182	263,561	304,621
68	Yonkers, N. Y	24,001,940	48,850	211.24	21,173,590	185.97	2,877,200	25.27	17,992,790	158.03	2,992,093	----------	2,992,093
69	Reading, Pa	6,816,700	199,800	62.25	6,662,500	59.11	354,000	3.14	6,214,109	55.14	322,700	41,502	281,198
70	Duluth, Minn	10,838,268	704,000	104.45	7,935,626	71.81	3,606,642	32.64	10,544,077	95.42	1,300,634	51,732	1,248,902
71	Lowell, Mass	7,694,670	----------	69.84	6,613,920	60.03	1,080,750	9.81	5,641,069	51.20	[6] 143,770	14,814	[6] 158,584
72	Spokane, Wash	6,478,988	148,972	60.86	5,170,680	47.48	1,457,280	13.38	4,916,820	45.15	[6] 672,067	[6] 179,148	[6] 492,919
73	Elizabeth, N. J	7,655,838	1,823,417	(7)	9,423,255	(7)	56,000	(7)	3,352,631	(7)	851,390	555,090	296,300
74	Canton, Ohio	15,420,316	2,293,737	166.70	15,831,353	148.99	1,882,700	17.72	13,176,771	124.00	1,832,854	60,597	1,772,257
75	San Diego, Calif	15,705,453	----------	148.10	5,111,310	48.20	10,594,143	99.90	14,729,872	138.90	1,406,669	[6] 3,362	1,410,031
76	Oklahoma City, Okla	15,152,652	1,904,463	(7)	11,390,115	(7)	5,667,000	(7)	12,016,660	(7)	[6] 428,653	[6] 24,386	[6] 404,267
77	Tacoma, Wash	11,612,189	1,259,600	123.23	4,566,566	43.72	8,305,223	79.51	10,768,966	103.10	366,929	202,006	164,923

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78	Lynn, Mass	7,306,490		70.75	5,735,100	55.54	1,571,390	15.22	5,529,952	53.55	365,170	[6] 99,279	464,449
79	Waterbury, Conn	15,918,056	245,000	(7)	10,330,056	(7)	5,833,000	(7)	13,741,529	(7)	1,948,658	26,682	1,921,976
80	Utica, N. Y	8,876,963	61,562	87.91	8,697,475	85.54	241,050	2.37	6,799,643	66.88	530,968	2,510	528,458
81	El Paso, Tex	8,694,878	589,575	91.62	7,289,061	71.93	1,995,392	19.69	6,854,586	67.64	1,023,000	21	1,022,979
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000												
82	Somerville, Mass	$2,213,000		$22.28	$2,213,000	$22.28			$1,613,000	$16.24	$34,000		$34,000
83	Fort Wayne, Ind	4,543,000	$13,000	46.56	4,201,500	42.94	$354,500	$3.62	4,555,028	46.55	672,000	[6] $93,844	765,844
84	Jacksonville, Fla	11,204,631	105,919	118.15	6,700,793	69.99	4,609,757	48.15	9,391,339	98.10	814,319	5,478	808,841
85	Knoxville, Tenn	14,113,510	316,745	152.48	11,663,255	123.24	2,767,000	29.24	12,507,915	132.16	1,159,060	94,002	1,065,058
86	Evansville, Ind	3,942,933	109,000	43.29	3,278,933	35.03	773.000	8.26	3,960,524	42.31	191,700	[6] 13,054	204,754
87	Lawrence, Mass	6,079,020	15,000	65.18	5,756,020	61.57	338,000	3.62	5,373,568	57.48	537,730	3,627	534,103
88	Savannah, Ga	4,495,209		48.27	4,244,209	45.57	251,000	2.70	3,510,700	37.70	[6] 59,000		[6] 59,000
89	Schenectady, N. Y	9,322,382	168,922	102.28	8,861,304	95.49	630,000	6.79	7,898,122	85.11	342,800	[6] 20,006	362,806
90	Allentown, Pa	4,383,400	265,200	50.45	4,559,000	49.47	89,600	0.97	3,984,654	43.24	572,800	104,991	467,809
91	Wichita, Kans	8,734,653	205,100	100.00	8,429,753	94.29	510,000	5.70	5,069,040	56.70	356,390	[6] 54,901	411,291
92	Bayonne, N. J	13,162,536	1,351,907	163.51	10,386,827	117.01	4,127,616	46.50	9,847,711	110.94	375,219	72,231	302,988
93	Long Beach, Calif	13,637,651		154.72	7,569,527	85.88	6,068,124	68.84	12,984,490	147.31	2,512,785	216,679	2,296,106
94	Tampa, Fla	8,553,692	784,611	109.51	5,998,303	70.34	3,340,000	39.17	7,983,376	93.62	2,632,750	[6] 40,596	2,673,346
95	Harrisburg, Pa	6,938,475	171,100	85.22	5,526,975	66.25	1,582,600	18.97	6,582,443	78.91	1,334,200	[6] 6,145	1,340,345
96	Manchester, N. H	5,341,000	322,000	68.15	5,634,000	67.80	29,000	0.35	5,289,136	63.65	[6] 185,500	[6] 41,688	[6] 143,812
97	Peoria, Ill	2,278,868	147,008	29.74	2,425,876	29.74			1,033,112	12.67	30,885	13,926	[6] 16,959
98	South Bend, Ind	5,256,221		65.63	4,206,221	52.52	1,050,000	13.11	5,120,813	63.94	148,022	[6] 80,119	228,141
99	Hamtramck, Mich	5,605,072	128,921	72.84	5,372,993	68.25	361,000	4.59	4,404,917	55.96	354,446	[6] 63,553	417,999
100	St. Joseph, Mo	3,240,173		41.38	3,240,173	41.38			2,925,246	37.36	[6] 136,992	28,297	[6] 165,289
101	Wilkes-Barre, Pa	4,429,463	9,000	57.16	4,438,463	57.16			3,900,173	50.23	869,486	[6] 14,213	883,699
102	Gary, Ind	3,059,852	15,148	40.00	3,064,500	39.87	10,500	0.14	2,989,097	38.89	535,500	13,067	522,433
103	Rockford, Ill	5,561,792	225,610	75.69	5,409,091	70.74	378,311	4.95	2,193,150	28.68	377,625	12,500	365,125
104	Sioux City, Iowa	3,950,295	64,268	52.72	3,914,563	51.41	100,000	1.31	3,728,195	48.96	399,000	21,329	377,671
105	Portland, Me	9,292,398	1,499,395	143.25	5,668,943	75.25	5,122,850	68.00	8,832,093	117.24	346,315	327,960	18,355
106	Little Rock, Ark	5,512,137		74.27	5,512,137	74.27			2,638,812	35.56	[6] 88,628	5,075	[6] 93,703
107	Charleston, S. C	10,809,095	796,500	158.71	7,438,853	101.73	4,166,742	56.98	8,641,756	118.18	[6] 110,119	119,966	[6] 230,085
108	Sacramento, Calif	12,416,915	218,586	174.86	8,344,505	115.48	4,290,996	59.38	12,328,077	170.61	1,193,160	20,860	1,172,300
109	Troy, N. Y	7,518,034		104.09	5,710,023	79.06	1,808,011	25.03	6,319,352	87.50	569,208	[6] 154,307	723,515
110	Binghamton, N. Y	6,463,018	202,200	92.58	6,565,218	91.19	100,000	1.39	5,977,423	83.03	865,438	14,380	851,058
111	Saginaw, Mich	6,133,821	217,000	88.81	5,343,821	74.73	1,007,000	14.08	3,573,652	49.97	511,000	107,913	403,087
112	Johnstown, Pa	7,184,463		100.52	7,184,463	100.52			6,312,694	88.32	292,000	128,536	163,464
113	East St. Louis, Ill	3,844,966	5,000	53.90	3,849,966	53.90			2,327,841	32.59	[6] 108,042	[6] 73,486	[6] 34,556
114	Terre Haute, Ind	2,493,000		35.08	2,493,000	35.08			2,360,767	33.22	[6] 128,000	1,105	[6] 129,105
115	Pawtucket, R. I	7,858,867	1,980,000	140.61	7,964,867	113.82	1,874,000	26.78	7,336,576	104.85	893,000	183,042	709,958
116	Highland Park, Mich	8,244,118	1,303,965	136.51	8,193,457	117.14	1,354,626	19.37	6,645,942	95.02	1,646,000	298,156	1,347,844

[1] Sinking, public trust, and investment funds.
[2] Net debt is funded and floating debt less sinking fund assets.
[6] Decrease.
[7] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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142	Jackson, Mich	4,968,292	110,382	87.61	4,040,299	69.69	1,038,375	17.91	4,039,592	69.68	653,342		653,342
143	Shreveport, La	6,861,596	3,000	118.65	4,905,855	84.79	1,958,741	33.85	6,270,238	108.37	[6] 121,764	[6] 1,871	[6] 119,893
144	Fresno, Calif	3,052,939		53.00	3,025,939	52.53	27,000	0.47	2,903,260	50.40	[6] 51,740	29,509	[6] 81,249
145	Niagara Falls, N. Y	11,587,923	17,916	203.15	9,708,809	169.95	1,897,030	33.21	10,566,399	184.96	1,270,000		1,270,000
146	Lakewood, Ohio	9,262,220	521,211	172.32	9,579,553	168.73	203,878	3.59	7,350,240	129.46	135,080	8,140	126,940
147	Lancaster, Pa	3,144,200	106,800	57.53	2,843,000	50.31	408,000	7.22	2,860,476	50.62	663,000	58,334	604,666
148	Wheeling, W. Va	4,481,604		79.73	2,481,604	44.15	2,000,000	35.58	3,988,560	70.96	[6] 155,362	81,255	[6] 236,617
149	Pasadena, Calif	10,655,397		190.55	8,093,106	144.73	2,562,291	45.82	9,681,543	173.13	1,348,408	219,036	1,129,372
150	Topeka, Kans	2,895,772	166,437	55.00	2,193,833	39.40	868,376	15.60	1,449,602	26.04	[6] 94,319	[6] 10,957	[6] 83,362
151	Wichita Falls, Tex	8,978,942	16,060	[7]	3,809,901	[7]	5,185,041	[7]	8,247,710	[7]	428,783	9,758	419,025
152	Augusta, Ga	3,558,331	323,000	70.26	2,853,331	51.65	1,028,000	18.61	3,111,561	56.32	310,420	100,139	210,281
153	Kalamazoo, Mich	3,443,549	151,499	67.06	3,483,898	64.98	111,150	2.07	2,254,477	42.05	[6] 184,680	[6] 10,336	[6] 174,344
154	Newton, Mass	5,113,038	685,500	108.73	5,385,538	100.98	413,000	7.74	3,779,915	70.88	635,500	[6] 107,341	742,841
155	Atlantic City, N. J	16,190,679	3,374,450	367.17	14,755,129	276.99	4,810,000	90.27	14,812,708	277.98	545,500	[6] 611,536	1,157,036
156	Decatur, Ill	2,980,042	109,450	58.05	2,388,759	44.89	700,733	13.17	1,470,166	27.62	113,362	38,669	74,693
157	Davenport, Iowa	3,044,337		57.79	2,750,337	52.21	294,000	5.58	2,848,820	54.07	[6] 85,000	[6] 1,773	[6] 83,227
158	Charlotte, N. C	9,067,665		172.46	7,344,665	139.69	1,723,000	32.77	6,700,542	127.44	1,653,465	42,446	1,611,019
159	Malden, Mass	3,338,540	33,000	64.94	3,359,540	64.71	12,000	0.23	2,288,516	44.08	[6] 239,200	[6] 147,208	[6] 91,992
160	Oak Park, Ill	4,996,948	38,500	97.92	4,707,723	91.55	327,725	6.37	2,458,210	47.80	415,513		415,513
161	Kenosha, Wis	2,598,705	319,957	57.35	2,552,662	50.16	366,000	7.19	2,900,500	56.99	406,500		406,500
162	Hammond, Ind	2,523,454		50.08	1,588,454	31.53	935,000	18.56	2,364,873	46.94	116,240	8,833	107,407
163	Mount Vernon, N. Y	10,199,491	305,652	208.51	8,403,892	166.80	2,101,251	41.71	8,593,560	170.57	417,167	[6] 199,104	616,271
164	Cedar Rapids, Iowa	3,262,903	17,500	65.20	2,800,403	55.66	480,000	9.54	3,042,381	60.47	216,187	141,235	74,952

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

165	Woonsocket, R. I	$7,396,989	$1,503,000	$178.27	$8,095,989	$162.17	$804,000	$16.10	$6,231,511	$124.82	$965,000	$2,772	$962,228
166	New Castle, Pa	2,853,996		57.26	2,853,996	57.26			2,480,611	49.77	300,000	42,000	258,000
167	Beaumont, Tex	4,996,900	369,000	108.03	3,292,900	66.29	2,073,000	41.73	4,390,667	88.39	629,145	40,476	588,669
168	McKeesport, Pa	2,712,274	69,549	56.66	2,374,823	48.37	407,000	8.29	2,257,756	45.99	351,000	23,634	327,366
169	York, Pa	2,288,100	76,000	48.17	2,364,100	48.17			1,946,765	39.67	907,300	51,339	855,961
170	Haverhill, Mass	1,959,000	264,000	45.36	2,096,000	42.77	127,000	2.59	1,454,438	29.68	388,000	35,917	352,083
171	Bay City, Mich	4,588,300	586,060	106.07	2,929,300	60.05	2,245,000	46.02	4,192,870	85.95	[6] 142,500	72,232	[6] 214,732
172	Elmira, N. Y	3,694,238	19,000	76.72	2,528,238	52.23	1,185,000	24.48	3,616,800	74.72	[6] 124,500		[6] 124,500
173	Charleston, W. Va	3,638,730		75.55	3,638,730	75.55			2,771,362	57.54	465,500	148,128	317,372
174	Medford, Mass	2,950,650	45,000	62.36	2,891,650	60.20	104,000	2.17	2,468,034	51.38	116,700	[6] 10,569	127,269
175	Galveston, Tex	6,522,838	18,000	136.27	6,101,838	127.12	439,000	9.15	6,183,850	128.83	163,500	[6] 347,683	511,183
176	Pontiac, Mich	5,111,550	109,100	110.01	3,933,650	82.89	1,287,000	27.12	4,341,701	91.49	[6] 162,750	68,683	[6] 231,433
177	Chelsea, Mass	3,669,404	599,556	89.99	4,268,970	89.99			2,755,904	58.09	[6] 348,060	[6] 165,076	[6] 182,984
178	Stockton, Calif	4,441,720		93.93	3,841,720	81.24	600,000	12.69	4,246,201	89.80	365,979	4,634	361,945
179	Perth Amboy, N. J	7,190,400	739,359	168.23	5,215,759	110.65	2,714,000	57.58	5,426,663	115.13	623,200	94,063	529,137

[1] Sinking, public trust, and investment funds.
[2] Net debt is funded and floating debt less sinking fund assets.
[6] Decrease.
[7] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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TABLE 20.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 406. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 57]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued							NET DEBT [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												
180	Pittsfield, Mass	$2,595,000		$55.07	$1,675,200	$35.55	$919,800	$19.52	$2,495,000	$52.95	[6] $129,400		[6] $129,400
181	Lexington, Ky	2,272,010	$239,418	53.55	2,511,428	53.55			1,713,923	36.55	[6] 160,000	[6] $55,079	[6] 104,921
182	Lima, Ohio	8,553,235	184,512	187.04	7,603,396	162.75	1,134,351	24.28	5,188,050	111.05	[6] 240,750	105,176	[6] 345,926
183	Madison, Wis	5,756,802	216,500	128.78	5,135,302	110.71	838,000	18.07	4,310,550	92.93	391,534	[6] 97,401	488,935
184	Newport News, Va	3,232,500	23,500	70.42	2,956,000	63.93	300,000	6.49	2,572,022	55.62	[6] 334	82,405	[6] 82,739
185	Montgomery, Ala	5,928,246		128.30	4,943,246	106.98	985,000	21.32	3,855,485	83.44	109,250	4,514	104,736
186	Greensboro, N. C	7,689,771	249,392	171.85	6,302,163	136.42	1,637,000	35.44	3,957,392	85.66	258,564	55,789	202,775
187	East Chicago, Ind	3,998,086	50,000	88.81	2,063,086	45.26	1,985,000	43.55	3,925,517	86.12	1,917,000	[6] 25,192	1,942,192
188	New Rochelle, N. Y	7,091,916	245,000	165.46	7,336,916	165.46			5,878,251	132.56	1,741,000		1,741,000
189	Columbus, Ga	2,284,261	41,000	52.56	2,040,261	46.11	285,000	6.44	2,250,729	50.87	[6] 70,500	3,025	[6] 73,525
190	Evanston, Ill	4,083,379	7,500	93.22	3,612,229	82.31	478,650	10.91	2,638,551	60.13	256,033		256,033
191	Pueblo, Colo	5,491,056	249,000	131.09	4,180,239	95.47	1,559,817	35.62	3,157,911	72.12	[6] 58,609	[6] 4,490	[6] 54,119
192	Fitchburg, Mass	3,050,800	79,000	71.64	2,681,500	61.38	448,300	10.26	2,450,757	56.10	[6] 30,100	[6] 43,035	12,935
193	San Jose, Calif	2,552,786	62,717	60.13	2,615,503	60.13			2,565,064	58.97	[6] 137,891	7,241	[6] 145,132
194	Waco, Tex	3,549,749	347,700	90.13	3,076,300	71.14	821,149	18.99	3,098,440	71.65	348,800	112,664	236,136
195	Muskegon, Mich	4,086,244	363,368	103.27	3,894,883	90.39	554,729	12.87	3,099,580	71.94	217,938	1,119	216,819
196	Brookline, Mass	1,918,235		44.70	1,383,835	32.25	534,400	12.45	1,918,235	44.70	232,855		232,855
197	Salem, Mass	2,678,130	3,385	62.60	2,200,015	51.36	481,500	11.24	2,258,985	52.74	[6] 70,500	[6] 495	[6] 70,005
198	Jamestown, N. Y	3,928,339		91.81	2,678,839	62.60	1,249,500	29.20	3,422,386	79.98	[6] 102,980	7,338	[6] 110,318
199	Butte, Mont	2,454,306	80,363	59.34	2,534,669	59.34			1,703,668	39.89	[6] 37,260	20,196	[6] 57,456
200	Williamsport, Pa	1,292,773	10,000	30.54	1,302,773	30.54			1,065,605	24.98	[6] 40,000	[6] 1,678	[6] 38,322
201	Muncie, Ind	1,428,006		33.61	1,357,006	31.94	71,000	1.67	1,381,302	32.51	85,000	[6] 40,365	125,365
202	Hamilton, Ohio	4,794,501	265,102	119.43	3,185,603	75.20	1,874,000	44.24	3,604,363	85.08	[6] 124,320	139,791	[6] 264,111
203	Lorain, Ohio	5,186,820	405,434	132.33	4,881,871	115.52	710,383	16.81	3,954,319	93.57	[6] 420,376	[6] 68,155	[6] 352,221
204	Everett, Mass	2,459,200	217,300	63.48	2,646,500	62.77	30,000	0.71	1,715,796	40.69	[6] 57,590	20,156	[6] 77,746

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205	Chicopee, Mass	1,901,850	5,000	45.34	1,536,600	36.53	370,250	8.80	1,806,850	42.96	19,050	----------	19,050
206	Springfield, Mo	715,421	----------	17.07	715,421	17.07	----------	----------	712,735	17.01	[6] 5,521	[6] 101,947	96,426
207	Battle Creek, Mich	1,477,080	----------	35.60	1,477,080	35.60	----------	----------	668,042	16.10	[6] 43,440	4,038	[6] 47,478
208	Durham, N. C	6,097,656	142,500	151.06	4,097,156	99.18	2,143,000	51.88	3,968,626	96.07	1,120,957	28,349	1,092,608
209	Columbia, S. C	3,675,861	72,000	90.91	3,023,861	73.35	724,000	17.56	2,470,547	59.93	144,000	47,980	96,020
210	Dubuque, Iowa	4,246,104	----------	103.81	3,834,104	93.74	412,000	10.07	2,933,208	71.71	362,500	32,830	329,670
211	Stamford, Conn	4,667,622	----------	114.71	4,667,622	114.71	----------	----------	3,856,738	94.79	1,538,268	82,329	1,455,939
212	Joliet, Ill	3,125,094	209,100	82.17	2,947,160	72.63	387,034	9.54	1,637,150	40.35	98,640	----------	98,640
213	Aurora, Ill	2,909,911	130,200	75.52	2,363,446	58.71	676,665	16.81	1,328,161	32.99	79,890	[6] 47,932	127,822
214	Superior, Wis	2,078,692	57,700	53.85	2,136,392	53.85	----------	----------	2,120,043	53.44	[6] 116,500	[6] 37,476	[6] 79,024
215	Council Bluffs, Iowa	2,181,900	15,000	55.46	1,687,900	42.61	509,000	12.85	2,026,721	51.16	33,779	11,988	21,791
216	Rock Island, Ill	1,732,698	20,000	44.48	1,659,598	42.12	93,100	2.36	444,926	11.29	[6] 12,500	100	[6] 12,600
217	Taunton, Mass	3,312,875	150,800	88.09	2,180,030	55.44	1,283,645	32.65	2,043,824	51.98	[6] 65,400	40,359	[6] 105,759
218	Portsmouth, Ohio	4,803,629	317,455	131.02	4,193,785	107.29	927,299	23.72	3,202,417	81.93	[6] 131,764	17,315	[6] 149,079
219	Quincy, Ill	1,013,832	----------	26.14	1,013,832	26.14	----------	----------	162,500	4.19	[6] 34,500	----------	[6] 34,500
220	New Brunswick, N. J	4,405,750	418,782	127.01	4,386,532	115.48	438,000	11.53	3,167,754	83.40	700,400	[6] 11,375	711,775
221	Austin, Tex	3,203,084	50,000	86.25	1,986,498	52.67	1,266,586	33.58	2,968,194	78.70	[6] 107,500	50,936	[6] 158,436
222	Ogden, Utah	5,052,899	249,452	143.82	4,391,413	119.11	910,938	24.71	3,626,283	98.36	362,968	21,447	341,521
223	Kokomo, Ind	636,500	----------	17.27	636,500	17.27	----------	----------	612,389	16.62	[6] 36,100	1,150	[6] 37,250
224	Easton, Pa	3,911,700	41,400	107.39	3,953,100	107.39	----------	----------	3,510,040	95.36	677,000	[6] 43,012	720,012
225	Waterloo, Iowa	3,027,118	----------	82.39	2,643,873	71.96	383,245	10.43	2,742,183	74.63	[6] 23,176	[6] 31,081	7,905
226	Wilmington, N. C	3,457,956	28,500	95.08	2,918,956	79.60	567,500	15.48	3,042,271	82.96	11,226	9,647	1,579
227	Danville, Ill	2,327,137	36,800	64.56	2,363,937	64.56	----------	----------	991,432	27.08	[6] 32,248	----------	[6] 32,248
228	Hazleton, Pa	2,326,500	----------	64.37	2,326,500	64.37	----------	----------	2,286,836	63.27	567,000	9,552	557,448
229	Auburn, N. Y	1,377,639	83,072	40.90	1,194,711	33.45	266,000	7.45	936,628	26.22	[6] 11,729	[6] 6,812	[6] 4,917
230	Poughkeepsie, N. Y	3,828,291	145,597	111.38	3,023,388	84.74	950,500	26.64	2,572,795	72.11	[6] 31,950	12,743	[6] 44,693
231	Orange, N. J	3,332,905	924,699	120.34	3,817,604	107.91	440,000	12.44	2,398,673	67.80	876,125	31,012	845,113
232	Petersburg, Va	3,209,483	749,000	111.96	3,483,483	98.52	475,000	13.43	2,866,219	81.07	----------	78,171	[6] 78,171
233	Amsterdam, N. Y	2,409,371	----------	68.29	2,046,371	58.00	363,000	10.29	2,119,911	60.08	[6]65,550	56,223	[6] 121,773
234	Waltham, Mass	1,772,000	13,000	51.02	1,649,000	47.13	136,000	3.89	1,415,001	40.44	[6] 6,000	2,571	[6] 8,571
235	Norristown, Pa	1,129,700	51,505	33.91	1,181,205	33.91	----------	----------	958,969	27.53	[6] 72,500	[6] 868	[6] 71,632
236	Lewiston, Me	1,442,500	----------	41.86	773,500	22.45	669,000	19.42	1,437,000	41.71	[6] 36,500	[6] 1,500	[6] 35,000
237	Green Bay, Wis	2,867,428	6,000	83.80	1,929,428	56.27	944,000	27.53	2,658,750	77.54	[6] 109,950	----------	[6] 109,950
238	Sheboygan, Wis	1,110,371	164,650	38.02	1,141,321	34.03	133,700	3.99	1,115,700	33.27	[6] 13,850	----------	[6] 13,850
239	Moline, Ill	1,504,958	49,100	46.42	1,430,531	42.73	123,527	3.69	428,305	12.79	[6] 51,775	843	[6] 52,618
240	Oshkosh, Wis	1,539,975	130,500	50.29	1,010,475	30.42	660,000	19.87	1,664,000	50.09	126,000	----------	126,000
241	Elgin, Ill	1,809,020	49,800	56.39	1,672,927	50.75	185,893	5.64	1,132,634	34.36	646,585	315	646,270
242	Watertown, N. Y	3,361,387	104,219	105.93	2,660,606	81.33	805,000	24.61	3,153,662	96.40	4,300	[6]66,202	70,502
243	Muskogee, Okla	3,301,555	1,360,342	145.68	3,583,686	111.98	1,078,211	33.69	2,380,945	74.40	[6] 34,134	101,423	[6] 135,557
244	La Crosse, Wis	1,963,445	327,000	75.29	1,702,445	55.96	588,000	19.33	1,421,000	46.71	[6] 86,000	[6] 29,000	[6] 57,000
245	Newburgh, N. Y	1,821,343	----------	59.88	925,437	30.42	895,906	29.45	1,120,185	36.83	11	[6] 10,654	10,665
246	Lynchburg, Va	3,333,800	849,000	137.59	2,579,800	84.86	1,603,000	52.73	2,812,311	92.51	----------	117,158	[6] 117,158
247	Colorado Springs, Colo	5,996,240	62,475	201.25	2,322,933	77.16	3,735,782	124.09	5,251,778	174.45	1,993,000	29,765	1,963,235

[1] Sinking, public trust, and investment funds.

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

[6] Decrease.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925

[This table is presented in two sections, the second section beginning on p. 430. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General government buildings [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] $5,368,837,350	$2,987,369,056	$79,642,568	$59,169,911	$474,256,884	$799,441,581	$79,097,274	$874,058,824	$31,316,202	$184,136,217
	Group I	[2] 3,844,812,563	1,202,585,685	39,421,866	30,706,587	221,931,786	344,703,805	47,047,884	253,773,216	24,033,530	93,578,154
	Group II	640,649,006	424,531,511	11,832,126	5,383,601	58,910,862	100,914,253	19,994,157	111,335,517	2,143,900	35,964,925
	Group III	1,085,227,163	762,893,086	14,511,467	12,770,594	120,653,798	189,835,484	6,285,875	263,077,987	3,529,200	33,992,887
	Group IV	517,227,329	387,561,885	10,010,739	7,152,284	45,145,102	102,022,051	4,885,835	161,342,196	1,296,107	14,441,891
	Group V	280,921,289	209,796,889	3,866,370	3,157,045	27,615,336	61,935,988	883,523	84,529,914	313,465	6,158,360
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y. [3]	$2,124,289,786									
2	Chicago, Ill	214,819,393	$190,813,424	$5,087,500	$895,500	$53,418,544	$53,898,400	$5,596,425	$3,500		$34,228,800
3	Philadelphia, Pa	378,285,616	246,676,625	6,916,573	6,873,883	31,047,595	91,690,283	10,803,909	46,901,000	$10,415,038	19,310,646
4	Detroit, Mich	209,507,650	152,954,536	1,528,915	2,579,500	45,225,878	13,408,915	5,288,854	48,172,850	5,243,000	9,624,000
5	Cleveland, Ohio	180,892,249	127,558,473	3,857,583	1,519,000	9,501,102	49,114,152	5,893,420	31,134,844	3,864,492	11,046,000
6	St. Louis, Mo	33,308,000	22,633,000	1,271,616	765,080	3,729,936	9,844,384	2,753,744	2,309,000		791,240
7	Baltimore, Md	136,883,596	90,698,126	2,500,000	2,781,340	31,576,837	26,043,333	652,000	16,981,576		1,971,114
8	Boston, Mass	136,304,201	89,379,501	2,500,500	3,176,000	22,781,000	32,131,901	2,504,509	15,072,800	277,000	7,388,300
9	Los Angeles, Calif	174,522,440	86,862,780	3,629,000	4,498,500	15,535,326	8,947,487		42,460,937	2,791,000	1,123,500
10	Pittsburgh, Pa	102,834,456	94,090,616	3,402,260	1,152,700	1,762,500	50,094,775	2,365,412	19,924,000		2,391,600
11	San Francisco, Calif	78,626,000	33,835,000	7,200,000	4,030,000	3,000,000	162,000	3,853,000	11,089,000	766,000	680,000
12	Buffalo, N. Y	74,539,176	58,143,604	1,517,919	1,434,884	4,343,158	9,368,175	7,336,620	19,723,709	677,000	5,022,954
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$39,224,490	$38,904,496		$417,650	$18,431,180	$7,316,000	$1,381,976	$6,673,174	$93,000	$2,185,500
14	Washington, D. C	105,800	105,800								
15	Newark, N. J	87,755,267	59,563,267	$2,734,625	1,066,000	11,309,000	8,343,415	5,702,255	16,395,250	350,000	4,862,245
16	Minneapolis, Minn	61,573,110	57,063,110	411,500	325,000	2,916,347	17,637,266	1,293,000	17,026,000	318,000	7,066,277
17	New Orleans, La	51,780,360	20,997,218	821,511	65,709	8,242,500	7,414,438	33,900	167,060	43,700	272,821

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18	Cincinnati, Ohio	120,937,349	76,517,562	2,992,755	1,978,372	8,189,022	35,214,723	5,935,676	12,347,223	117,700	7,970,800
19	Kansas City, Mo	37,442,933	24,197,933	125,000	425,000	1,950,000	3,632,405	300,000	16,023,000	250,000	1,046,278
20	Seattle, Wash	73,095,973	25,647,340	1,133,040		1,750,796	8,153,892	8,667	9,431,730		4,283,860
21	Indianapolis, Ind	32,711,069	32,601,069	1,247,600	682,770	2,420,767	5,674,596	1,463,333	9,421,480	625,000	3,515,500
22	Rochester, N. Y	51,883,781	34,714,481	667,200	57,500	3,241,400	872,580		10,322,100	121,500	945,000
23	Jersey City, N. J	84,138,874	54,219,241	1,698,895	365,600	459,850	6,684,938	3,815,350	13,528,500	225,000	3,876,644
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
24	Louisville, Ky	$18,275,634	$13,459,234			$7,148,000		$985,000	$2,274,961	$275,000	$588,173
25	Toledo, Ohio	39,467,075	36,954,505	$1,692,000	$1,338,875	3,577,915	$9,581,267	369,500	12,374,944	68,000	3,646,000
26	Portland, Oreg	46,003,104	17,716,492		317,500		3,748,000	200,000	3,479,424		2,038,000
27	Akron, Ohio	40,291,337	30,089,337	967,500	194,200	10,298,810	10,511,320		7,054,138		16,000
28	Denver, Colo	38,126,700	16,553,100	500,000		1,364,100	4,458,600		8,489,500		172,200
29	Columbus, Ohio	49,386,935	39,060,069	685,000	805,000	5,033,000	6,730,450	105,000	10,669,518	15,000	787,550
30	Providence, R. I	34,338,000	19,770,000		258,000	6,059,000	4,920,000		6,217,000		300,000
31	Oakland, Calif	13,935,628	11,827,362	1,199,315	48,136	931,225			9,102,086		546,600
32	St. Paul, Minn	41,354,060	26,810,000	288,000	323,000	4,062,000	1,849,000	250,000	8,546,000	600,000	932,000
33	Atlanta, Ga	13,928,500	11,018,500			1,902,000	3,286,000	100,000	3,838,000		
34	Omaha, Nebr	39,374,687	27,353,807	115,000	587,000	5,719,000	8,561,437		9,812,816	100,000	1,720,660
35	Birmingham, Ala	16,318,432	13,772,432	12,000	521,000	780,000	21,500	9,000	6,527,000	637,000	10,000
36	San Antonio, Tex	14,937,250	13,829,250		357,500	2,270,000	4,490,500	91,000	3,318,750		272,500
37	Worcester, Mass	12,764,700	7,322,000	660,000	18,500	4,480,500	495,500	62,000	1,357,000		308,500
38	Dallas, Tex	21,105,000	13,854,000	426,000	363,000	2,031,000	4,017,500	282,500	5,249,000		1,142,000
39	Richmond, Va	34,268,728	23,494,198	1,039,690		8,440,500	5,125,921		4,385,395	65,000	53,500
40	Syracuse, N. Y	23,469,020	19,348,270	94,000	124,750	2,689,500	3,369,193		6,962,982	56,000	906,700
41	New Haven, Conn	11,159,000	10,796,000	245,000	333,500	1,468,000	5,648,500		729,000	50,000	2,072,250
42	Memphis, Tenn	27,430,800	16,022,600		360,000	1,195,000	4,219,000	607,000	5,371,000	140,000	1,255,600
43	Dayton, Ohio	18,901,749	15,569,449		317,200	1,536,750	5,217,269	190,000	5,019,080		170,500
44	Norfolk, Va	37,849,050	18,079,947	58,363	408,500	1,522,579	9,431,384	100,000	3,200,746		261,212
45	Houston, Tex	24,845,551	19,492,051	40,000	207,000	2,994,500	7,324,216	107,400	4,877,185	528,000	1,170,250
46	Bridgeport, Conn	11,813,693	11,188,693	45,000	172,000	2,492,000	2,611,000	360,000	4,052,000		804,000
47	Youngstown, Ohio	16,536,227	14,062,891	84,000	127,000	522,574	4,790,659	426,500	4,552,500	25,000	458,771
48	Hartford, Conn	18,124,929	13,509,929	1,570,000			2,528,000		8,185,948		302,500
49	Fort Worth, Tex	13,912,536	9,183,536		395,000	2,041,000	2,887,673	20,000	2,501,965		162,898
50	Grand Rapids, Mich	13,441,500	10,498,500			671,000	3,032,400		5,083,300	40,000	100,000
51	Springfield, Mass	15,817,027	13,128,027	631,750	128,440	835,500	7,489,900	12,600	3,768,160		167,350
52	Scranton, Pa	5,460,900	4,927,900		31,000	87,500	989,400		2,075,000		
53	Paterson, N. J	16,240,364	13,833,364	266,000	95,000	3,122,820	2,828,086		7,025,500	48,000	253,000

[1] Exclusive of school and other departmental buildings.

[2] Includes $2,124,289,786 not shown in detail.

[3] Detail not available.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 430. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES							
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
54	Des Moines, Iowa	$16,666,522	$8,716,502	$684,000	$94,000	$203,000	$1,233,040	$95,000	$5,977,462		$402,000
55	Nashville, Tenn	13,908,655	10,437,655		95,000	2,169,000	5,220,000	38,000	1,205,000	$144,000	120,955
56	Trenton, N. J	14,004,884	10,145,866	700,000	372,700	545,918	2,115,188	165,800	5,483,050	115,000	447,110
57	Salt Lake City, Utah	10,952,400	6,353,200		22,000	1,230,875	1,239,325		3,616,000		245,000
58	Fall River, Mass	12,980,800	10,735,800		109,000	3,282,000	3,237,000	333,000	2,872,000	75,000	293,300
59	Camden, N. J	16,285,315	13,208,115	104,000	402,550	1,784,123	3,850,692	108,000	3,761,250		671,000
60	Flint, Mich	17,001,305	13,499,805		164,500	3,812,000	1,522,905	500,000	6,769,400		574,000
61	Wilmington, Del	10,400,150	6,680,150	760,000	530,500		40,000		869,000	200,000	780,000
62	New Bedford, Mass	13,981,735	11,607,000	123,000	233,000	2,813,000	4,932,000	131,000	2,734,000	173,000	277,000
63	Cambridge, Mass	9,596,050	8,487,550			1,535,500	3,724,250	333,500	844,700		1,488,600
64	Erie, Pa	9,471,724	9,151,724	18,000	152,953	865,448	2,143,933		3,255,000		189,390
65	Tulsa, Okla	16,909,540	7,760,238	80,000	403,000	2,635,000	55,012		4,107,452	4,000	313,500
66	Albany, N. Y	17,364,910	13,996,010	388,000	326,400	1,333,092	6,956,033		3,681,980	50,000	733,775
67	Kansas City, Kans	19,957,612	12,595,132	220,000	160,000	434,932	1,585,636	30,000	2,976,600		978,243
68	Yonkers, N. Y	19,230,790	16,253,590	140,800	70,300		212,230	67,500	7,010,410		34,750
69	Reading, Pa	6,751,500	6,270,500	11,000	74,500	781,700	1,127,000	24,000	4,027,500		112,000
70	Duluth, Minn	11,395,299	7,789,299	127,249		600,000	160,000	15,000	3,725,000		980,000
71	Lowell, Mass	5,894,670	4,813,920		111,700	818,500	1,432,300		2,094,750		157,270
72	Spokane, Wash	6,380,635	4,227,635	14,000			1,509,000		1,650,035		984,600
73	Elizabeth, N. J	9,123,025	9,067,025		180,500	541,644	4,038,978		4,229,850	6,000	1,500
74	Canton, Ohio	17,680,589	14,819,959	7,800	364,300	3,035,821	3,827,014	20,000	7,484,524		59,000
75	San Diego, Calif	15,498,522	4,838,088		98,000	401,141	248,125		2,788,697		1,298,625
76	Oklahoma City, Okla	15,308,563	9,188,963	30,000	466,000	2,118,000	265,000	90,000	4,957,163		1,030,000
77	Tacoma, Wash	12,600,438	3,646,943	533,000		175,000	872,000		2,064,453		2,490

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78	Lynn, Mass	6,356,490	4,785,100		53,500	1,085,900	1,260,900		2,020,500	300	94,000
79	Waterbury, Conn	14,033,398	6,850,398		240,000	804,000	1,790,000		2,566,398		355,000
80	Utica, N. Y	8,646,526	8,405,476	8,000	175,090	1,062,431	3,729,248	57,575	2,343,915	79,900	406,125
81	El Paso, Tex	7,967,000	6,036,000		40,000	1,310,000	1,345,000		2,462,000	35,000	345,000
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
82	Somerville, Mass	$1,613,000	$1,613,000	$134,000		$187,000	$269,000		$912,000		$4,000
83	Fort Wayne, Ind	4,556,000	4,061,500		$48,000		90,500		3,782,000		90,000
84	Jacksonville, Fla	10,712,245	6,178,745		250,000	1,599,000	2,082,000		1,925,245		145,000
85	Knoxville, Tenn	13,851,482	7,661,482	417,000	85,000	426,000	4,561,732	$60,000	756,750		100,000
86	Evansville, Ind	4,044,800	2,191,500	38,000	47,000				1,991,500		115,000
87	Lawrence, Mass	5,394,020	5,024,020	555,000	73,000	563,500	1,542,500	182,000	1,719,500		388,520
88	Savannah, Ga	4,012,309	3,761,309			812,500	262,109		265,200		
89	Schenectady, N. Y	8,676,192	8,046,192		132,500	1,671,612	2,309,380		3,074,700		573,500
90	Allentown, Pa	4,512,600	4,423,000			350,200	32,300		3,023,500		10,500
91	Wichita, Kans	8,887,967	8,348,967	100,000	29,500	39,500	2,026,623	10,000	2,053,350		541,991
92	Bayonne, N. J	12,622,446	8,494,830	51,000	95,149		748,065		4,761,680		184,426
93	Long Beach, Calif	13,459,323	7,206,058	553,150	214,000	354,250		97,000	4,814,846		878,662
94	Tampa, Fla	9,179,235	5,218,735	206,000	100,000	280,000	425,000	50,000	1,593,735		200,000
95	Harrisburg, Pa	7,073,800	5,465,100		58,600	658,200	1,130,200		3,194,500		273,000
96	Manchester, N. H	5,463,000	4,298,334		158,000	40,000	1,736,500	28,000	2,327,834		8,000
97	Peoria, Ill	1,940,167	1,940,167		122,000	87,600	821,843		717,569		173,955
98	South Bend, Ind	5,256,221	4,206,221						3,141,000		37,221
99	Hamtramck, Mich	5,565,838	5,204,838	58,000	55,000	285,316	1,438,942	193,000	3,094,500		
100	St. Joseph, Mo	3,224,855	3,224,505	750,000	240,000	952,000	55,000	105,000	929,005		
101	Wilkes-Barre, Pa	4,240,043	4,114,043			10,367	1,567,619		574,500		607,272
102	Gary, Ind	3,075,000	2,812,500		78,500				2,099,000		635,000
103	Rockford, Ill	4,245,434	3,647,034		60,000	242,010	2,186,274		1,095,000	$17,500	46,250
104	Sioux City, Iowa	3,928,000	3,828,000		377,000	180,000	854,000		2,167,000		250,000
105	Portland, Me	10,757,443	5,668,943	1,000,000	70,000	2,000	244,900		3,079,000		110,000
106	Little Rock, Ark	5,512,137	3,602,137			154,300	2,713,950		607,548		
107	Charleston, S. C	10,753,742	3,080,000			746,000	1,761,000		573,000		
108	Sacramento, Calif	12,615,420	8,325,500	321,100		115,000	40,000		5,367,000	30,000	507,500
109	Troy, N. Y	7,347,065	5,539,715	375	350,871	133,610	2,967,763		1,024,371		466,250
110	Binghamton, N. Y	6,348,572	6,248,572	40,500	69,000	209,454	1,354,080	1,254,250	2,851,450	15,000	103,000
111	Saginaw, Mich	6,271,500	5,264,500			1,037,500	1,978,000		2,163,000		10,000
112	Johnstown, Pa	7,183,500	7,183,500			1,884,000	1,545,500		3,041,000		400,000
113	East St. Louis, Ill	3,535,401	2,823,401			298,017	858,912		597,247		711,225
114	Terre Haute, Ind	2,493,000	2,153,000		136,000		180,000		815,000		342,000
115	Pawtucket, R. I	9,534,000	7,252,000	56,000	83,000	1,665,000	2,143,000		2,154,000		151,000
116	Highland Park, Mich	9,547,576	8,192,950		158,000	1,057,000	920,950	1,010,000	4,542,000	400,000	

[1] Exclusive of school and other departmental buildings.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 430. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES							
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
117	Lansing, Mich	$9,088,000	$3,606,900	$18,000	$10,000	$1,121,000	$2,329,000				$10,200
118	Passaic, N. J	8,569,750	5,824,750		59,000	141,500	1,903,000	$6,000	$2,051,750		217,000
119	Springfield, Ohio	4,531,370	4,246,370	10,000	42,150	597,681	1,823,186	15,000	1,675,853		30,500
120	Chester, Pa	4,423,605	3,897,105	164,000	164,100	148,890	946,960	65,000	1,915,500		219,155
121	Hoboken, N. J	12,299,124	11,776,124	125,000	221,147	3,040,574	3,571,366		3,737,635		163,000
122	Racine, Wis	3,844,200	2,598,200		56,000	154,000	664,000		1,411,000		41,200
123	Winston-Salem, N. C	11,682,105	8,527,381	73,000	84,000	605,276	3,893,105	137,000	2,578,000		111,000
124	New Britain, Conn	5,393,000	3,918,000	215,000		1,350,000	105,000	50,000	2,000,000		198,000
125	Chattanooga, Tenn	7,902,943	6,174,849	222,000	70,000	1,175,000	1,757,453	176,896	2,311,500		462,000
126	Altoona, Pa	4,755,521	4,012,521		11,000	300,000	1,501,521		2,200,000		
127	Mobile, Ala	5,305,635	2,506,335		405,000	348,200	1,052,700	75,000	579,810		
128	Berkeley, Calif	3,263,455	3,207,694	76,173	101,521	337,500			2,692,500		
129	Brockton, Mass	4,417,200	2,858,400		71,000	1,074,100	697,800		869,500		39,000
130	Springfield, Ill	2,424,116	1,527,103		60,000	131,147	737,700		545,593		34,866
131	Bethlehem, Pa	7,552,900	5,740,500		21,000	172,000	1,506,600		3,840,900		
132	Huntington, W. Va	2,627,405	2,537,405	205,000	47,000	105,000	351,244		1,791,500		
133	Cicero, Ill	3,493,807	3,369,506			152,254	1,982,080		950,672		284,500
134	Quincy, Mass	3,415,000	3,135,000		145,000	723,000	695,000	293,000	1,241,000		7,000
135	Lincoln, Nebr	5,259,711	4,816,428			115,000	1,852,700	100,000	2,549,228		27,500
136	Holyoke, Mass	4,359,000	2,441,000	33,988	132,546	296,447	1,487,000	31,864	201,054		139,246
137	East Orange, N. J	7,626,087	6,116,087			990,700	2,120,142		1,890,245		74,000
138	Portsmouth, Va	9,166,200	5,801,200			125,100	1,581,000	150,000	913,400		
139	Covington, Ky	2,851,058	689,258			7,500	175,058		348,000		95,000
140	Macon, Ga	2,773,103	2,004,103		32,050	356,000	522,000	246,000	661,440		13,613
141	Roanoke, Va	6,239,100	6,014,100	380,000	160,000	775,000	2,109,000	40,000	1,900,000		183,100

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142	Jackson, Mich	4,908,000	3,669,625			1,094,000	1,462,637	193,000	911,988		
143	Shreveport, La	6,475,151	3,982,901	192,000	254,250	704,250	392,997		1,850,904	256,000	316,000
144	Fresno, Calif	3,000,580	2,973,580	37,000		660,500			2,246,080		30,000
145	Niagara Falls, N. Y	11,605,839	9,708,809	520,800	42,500	2,181,045	1,604,715	825	4,004,119		298,500
146	Lakewood, Ohio	9,783,431	9,579,553	25,000	229,000	753,386	2,998,667		4,661,500	170,000	494,000
147	Lancaster, Pa	3,041,000	2,633,000		63,200	388,000	161,800		2,010,000		5,000
148	Wheeling, W. Va	4,479,256	2,413,256		42,500	14,500	1,706,000		631,756		
149	Pasadena, Calif	10,437,944	7,942,124	1,960,988	248,450	572,750	1,359,437		3,453,394	48,000	264,905
150	Topeka, Kans	2,809,071	1,718,735			149,519	1,452,182		40,334		
151	Wichita Falls, Tex	8,851,639	3,682,054	4,500	5,500	1,022,691	597,513	100,000	1,766,709	3,607	47,434
152	Augusta, Ga	3,749,644	2,019,644				213,834	95,000	337,810		
153	Kalamazoo, Mich	3,505,685	3,475,535		15,750	148,811	1,190,100		1,982,486		30,000
154	Newton, Mass	4,939,000	4,526,000		42,000	1,163,000	1,393,000		1,879,000	12,000	
155	Atlantic City, N. J	18,459,450	13,649,450	344,000	687,000	2,183,000	3,874,450	113,000	3,928,000	30,000	1,421,000
156	Decatur, Ill	2,945,866	2,245,133		25,000	48,745	973,462		1,007,526		190,400
157	Davenport, Iowa	3,042,500	2,383,500		70,000	305,000	370,000		1,272,000	180,000	186,500
158	Charlotte, N. C	9,067,665	6,616,665	845,165		920,000	479,500		2,060,600		
159	Malden, Mass	2,615,600	2,603,600		23,000	862,000	676,000	9,000	843,600		186,000
160	Oak Park, Ill	4,514,235	3,882,310		50,000	139,100	1,842,500		1,554,460		248,000
161	Kenosha, Wis	2,900,500	2,534,500		50,000	35,000	275,000		2,036,500		135,000
162	Hammond, Ind	2,387,780	1,339,780		59,000	4,000			1,132,780		119,000
163	Mount Vernon, N. Y	9,737,281	7,538,030	279,000	248,000	1,192,000	2,176,000		2,122,050	134,000	32,000
164	Cedar Rapids, Iowa	3,273,484	2,793,484		14,500	220,000	610,000		1,923,984		25,000

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

165	Woonsocket, R. I	$7,980,000	$1,620,000		$125,000	$645,000	$400,000		$450,000		
166	New Castle, Pa	2,819,704	2,819,704			357,767	901,937		1,560,000		
167	Beaumont, Tex	5,184,400	3,099,400	$34,000	89,000	524,000	904,000		1,147,400	$29,000	$142,500
168	McKeesport, Pa	2,781,823	2,099,823		42,000	120,000	318,000	$20,000	1,217,000		
169	York, Pa	2,364,100	2,239,600		31,000	795,000	408,600	7,500	958,500		39,000
170	Haverhill, Mass	1,923,000	1,796,000	37,000	3,000	144,000	682,000	33,000	768,000		22,000
171	Bay City, Mich	5,174,300	2,929,300	60,000		38,000			2,345,000	17,500	200,000
172	Elmira, N. Y	3,616,800	2,400,800	115,000		200,000	1,248,800		653,000	40,000	16,000
173	Charleston, W. Va	3,629,000	3,379,000	500,000		180,000	657,500		1,961,500		
174	Medford, Mass	2,695,650	2,591,650	110,000	25,700	666,000	326,500		1,288,950		154,500
175	Galveston, Tex	6,464,500	4,437,500	218,000	58,500	150,000	2,325,500		1,163,000		
176	Pontiac, Mich	5,220,650	3,883,650		57,000	1,046,950	313,700	75,000	2,241,000		150,000
177	Chelsea, Mass	3,338,970	3,338,970		36,320		830,500		1,424,750		1,043,200
178	Stockton, Calif	4,385,652	3,862,052	523,600	105,140	853,400	225,290		1,538,802		45,060
179	Perth Amboy, N. J	7,186,150	4,450,150	35,000	154,500	420,750	1,943,000		1,404,900	1,000	201,000

[1] Exclusive of school and other departmental buildings.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 430. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES							
			Total	General government buildings [1]	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	School buildings	Libraries, art galleries, and museums	Parks and playgrounds
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
180	Pittsfield, Mass	$2,495,000	$1,575,200			$475,000	$544,800		$466,000		$15,400
181	Lexington, Ky	2,322,928	2,021,928	$450,000		383,000	609,928		506,000		58,000
182	Lima, Ohio	8,665,126	7,512,326	13,000	$82,000	2,926,581	2,611,493		1,283,852		
183	Madison, Wis	5,868,368	5,030,368			928,000	1,865,700	$30,000	1,890,668		94,000
184	Newport News, Va	3,056,000	2,756,000	25,000		75,000	711,000	25,000	940,000		
185	Montgomery, Ala	5,201,240	3,077,240		3,500	245,000	1,512,740		900,000		41,000
186	Greensboro, N. C	7,939,163	6,079,163		396,000	571,000	3,902,000		1,150,163		
187	East Chicago, Ind	3,984,865	1,721,365		8,365				1,353,000		360,000
188	New Rochelle, N. Y	6,568,573	6,561,773		101,000	1,401,322	311,700		2,858,676	$990	31,000
189	Columbus, Ga	2,292,600	1,565,100		72,000	248,200	516,300	62,000	565,600		101,000
190	Evanston, Ill	3,790,879	3,312,229	16,000		396,423	713,255		1,784,051		293,500
191	Pueblo, Colo	5,579,404	3,664,404	180,000			2,309,300		841,104		334,000
192	Fitchburg, Mass	2,479,800	2,031,500		5,000	673,000	573,400	25,000	571,000		
193	San Jose, Calif	2,592,690	2,592,690	30,250	92,750	566,625	207,375		1,583,715		74,250
194	Waco, Tex	3,820,300	2,753,800		27,000	511,500	731,000		1,269,300		160,000
195	Muskegon, Mich	4,449,612	3,424,883			578,038	1,284,947		1,061,845		100,000
196	Brookline, Mass	1,918,235	1,383,835			128,800	225,000		872,800	44,475	77,760
197	Salem, Mass	2,266,000	1,784,500		13,000	235,500	587,000		923,000		1,000
198	Jamestown, N. Y	3,893,292	2,643,792	65,000	17,000	277,500	712,626	72,666	1,465,000		34,000
199	Butte, Mont	2,067,669	541,669			19,012	263,969		234,551		
200	Williamsport, Pa	1,294,600	1,230,600		40,000	186,580	265,620		621,500		38,000
201	Muncie, Ind	1,428,006	1,207,595	125,000	51,267			10,000	930,000		
202	Hamilton, Ohio	5,055,440	2,924,230		98,300	414,923	1,396,594		779,336	15,000	
203	Lorain, Ohio	5,581,748	4,878,248	30,000	173,000	110,398	1,997,525	1,000	1,747,725		227,500
204	Everett, Mass	2,076,500	2,046,500	99,400	10,000	632,900	387,200		852,000	16,000	44,000

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205	Chicopee, Mass	1,806,850	1,424,600			361,200	449,900		582,500		31,000
206	Springfield, Mo	715,008	715,008		10,000	34,000	10,000		582,378		78,630
207	Battle Creek, Mich	1,477,080	1,477,080	200,000	20,000	355,000	538,000		364,080		
208	Durham, N. C	5,979,450	3,545,450		100,000	554,653	2,027,232		776,565		
209	Columbia, S. C	2,892,000	1,318,000			184,000	486,000		648,000		
210	Dubuque, Iowa	3,925,850	3,034,850			245,400	1,122,000		1,480,000		7,500
211	Stamford, Conn	4,423,784	4,171,331	212,420	113,000	219,000	475,891		2,500,020	33,000	499,000
212	Joliet, Ill	3,029,150	2,611,950		49,000	119,900	1,185,400		1,209,150		
213	Aurora, Ill	3,020,390	2,343,890			272,700	1,382,200		688,990		
214	Superior, Wis	2,136,175	1,637,175		10,000	19,000	269,175	52,000	1,231,000		
215	Council Bluffs, Iowa	2,043,168	1,534,168		7,000	72,000	354,000		847,168		
216	Rock Island, Ill	1,519,950	1,426,850			110,500	913,850		400,000		2,500
217	Taunton, Mass	3,060,200	1,786,200		30,000	701,000	426,500		542,000		18,700
218	Portsmouth, Ohio	5,099,203	4,154,203		159,500	535,486	1,608,307	142,500	1,449,410	2,500	55,500
219	Quincy, Ill	897,600	897,600		35,000	20,800	714,300		127,500		
220	New Brunswick, N. J	4,253,082	3,825,082	365,000	53,175	94,900	668,800	14,000	1,387,500	12,000	35,000
221	Austin, Tex	3,075,500	1,908,500			282,500	170,000	80,000	940,000		
222	Ogden, Utah	5,284,044	4,289,044			702,000	420,000		968,000		5,000
223	Kokomo, Ind	636,500	636,500		4,500	95,000			392,000		129,500
224	Easton, Pa	3,908,100	3,802,900	17,700	46,500	936,600	704,900	3,000	1,985,000		48,500
225	Waterloo, Iowa	2,792,548	2,164,048		31,500	10,000	350,566		1,498,482		168,000
226	Wilmington, N. C	3,340,453	2,060,753			273,500	899,000	27,500	672,753		
227	Danville, Ill	2,100,719	2,100,719			51,870	1,348,417		700,432		
228	Hazleton, Pa	2,326,500	2,326,500	29,000	50,000	325,010	179,990		766,500		
229	Auburn, N. Y	1,426,970	1,149,797		50,893	175,752	762,227	1,635	123,000		4,360
230	Poughkeepsie, N. Y	3,973,888	2,949,388			289,000	328,000		819,400		
231	Orange, N. J	3,513,996	2,536,996		67,000	303,000			1,657,000		25,000
232	Petersburg, Va	3,909,000	3,434,000				380,000		420,000		
233	Amsterdam, N. Y	2,371,184	2,008,184		30,000	214,000	229,234		1,534,950		
234	Waltham, Mass	1,485,000	1,349,000		84,000	89,000	204,500	2,000	799,000	27,000	48,500
235	Norristown, Pa	1,163,205	1,148,205			45,000	119,500		948,000		35,000
236	Lewiston, Me	1,437,000	768,000	183,000					95,000		
237	Green Bay, Wis	2,658,750	1,714,750			16,750	771,000		881,000		46,000
238	Sheboygan, Wis	1,254,050	1,120,350	57,000		68,600	313,750		639,000		8,000
239	Moline, Ill	1,486,283	1,367,683	30,000	7,500	57,800	966,600	37,222	268,561		
240	Oshkosh, Wis	1,664,000	1,004,000		53,000	35,000	260,000		581,000	75,000	
241	Elgin, Ill	1,858,820	1,672,927			673,759	705,988		258,180		35,000
242	Watertown, N. Y	3,460,476	2,655,476	40,000	51,435	102,393	901,448		765,500		
243	Muskogee, Okla	4,347,645	3,277,645		135,000	625,000		162,500	1,271,480		705,000
244	La Crosse, Wis	2,288,725	1,700,725		23,000	127,036	611,282		814,000		75,000
245	Newburgh, N. Y	1,523,948	691,517		18,700	35,058	342,432		295,327		
246	Lynchburg, Va	4,182,800	2,579,800				1,680,800		899,000		
247	Colorado Springs, Colo	5,719,508	2,207,508	66,000		57,000	929,000		1,148,400		

[1] Exclusive of school and other departmental buildings.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 422. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding[1]	Incurred for funding[2]
		Miscellaneous purposes	Combined or unreported purposes			Total	Water-supply systems	Electric light and power systems and gas-supply systems	Markets	All other		
			Funded and floating	Special assessment								
	Grand total	$102,242,853	$186,352,696	$117,654,046	$8,195,317	$1,123,392,128	$679,975,768	$77,988,320	$13,830,211	$351,597,829	$70,402,473	$55,188,590
	Group I	33,504,494	55,655,101	58,229,462	6,148,714	491,518,438	233,603,333	35,304,700	3,754,300	218,856,105	6,115,240	14,154,700
	Group II	23,887,604	42,873,429	11,261,137	126,500	186,056,141	105,630,159	8,237,000	5,287,430	66,901,552	20,675,976	9,258,878
	Group III	28,193,453	52,506,535	37,535,806	1,367,570	286,222,828	218,903,321	18,606,550	2,056,816	46,656,141	22,196,680	12,546,999
	Group IV	11,840,067	22,189,551	7,236,068	286,160	106,146,268	76,539,552	11,208,820	2,595,165	15,802,731	13,480,166	9,752,850
	Group V	4,817,235	13,128,080	3,391,573	266,373	53,448,453	45,299,403	4,631,250	136,500	3,381,300	7,934,411	9,475,163
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.[3]											
2	Chicago, Ill	$2,277,000	$11,470,217	$32,937,538		$8,209,969	$8,209,969					$6,796,000
3	Philadelphia, Pa	4,046,514	18,671,274		$2,182,714	129,426,277	38,486,672			$90,939,605		
4	Detroit, Mich	2,395,970	1,628,433	16,838,221	1,120,000	55,433,114	19,286,114		$1,412,000	34,735,000		
5	Cleveland, Ohio	4,590,880	7,037,000			47,583,776	32,747,076	$7,619,700	400,000	6,817,000		5,750,000
6	St. Louis, Mo	1,168,000			2,250,000	7,225,000	6,225,000		1,000,000		$1,200,000	
7	Baltimore, Md	3,579,600	4,612,326			40,276,770	25,743,370			14,533,400	4,300,000	1,608,700
8	Boston, Mass	838,500	2,709,000		505,000	46,419,700	1,140,000		446,000	44,833,700		
9	Los Angeles, Calif	6,456,780	1,360,250			87,638,660	37,850,660	27,685,000		22,103,000	81,000	
10	Pittsburgh, Pa	836,200	8,166,601	3,994,568	91,000	8,118,600	7,057,700		170,500	890,400	534,240	
11	San Francisco, Calif	3,055,000				44,791,000	41,000,000			3,791,000		
12	Buffalo, N. Y	4,260,050		4,459,135		16,395,572	15,856,772		325,800	213,000		
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000											
13	Milwaukee, Wis	$2,403,510	$2,500			$320,000	$105,000		$215,000			
14	Washington, D. C		105,800									
15	Newark, N. J	1,946,148	6,854,329			28,192,000	15,917,000		4,868,000	$7,407,000		
16	Minneapolis, Minn	2,421,720	7,648,000			3,710,000	1,614,000		25,000	2,071,000		$800,000
17	New Orleans, La	3,702,503	233,076			13,898,242	11,757,500		78,430	2,062,312	$10,014,900	6,870,000

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18	Cincinnati, Ohio	662,355		$1,108,936		44,418,950	15,956,200	$35,000	41,000	28,386,750	837	
19	Kansas City, Mo	446,250				13,245,000	13,120,000		50,000	75,000		
20	Seattle, Wash	639,355	246,000			45,699,894	16,673,204	8,202,000	10,000	20,814,690	436,239	1,312,500
21	Indianapolis, Ind	7,515,263	34,760		$110,000							
22	Rochester, N. Y	3,509,000	4,826,000	10,152,201	16,500	17,152,800	11,519,000			5,633,800		
23	Jersey City, N. J	641,500	22,922,964			19,419,255	18,968,255			451,000	10,224,000	276,378

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

24	Louisville, Ky	$750,000	$1,438,100			$1,079,000	$1,079,000				$3,737,400	
25	Toledo, Ohio	1,215,000	3,091,004		$193,570	2,319,000	1,939,000		$180,000	$200,000		
26	Portland, Oreg	30,000	1,226,500	$6,677,068		28,286,612	14,741,000			13,545,612		
27	Akron, Ohio	205,850	841,519			10,202,000	10,102,000		100,000			
28	Denver, Colo			1,568,700		21,573,600	21,573,600					
29	Columbus, Ohio	3,809,500	660,301	10,355,750		9,628,000	7,594,000	$1,920,000	114,000			$698,866
30	Providence, R. I	375,000	1,641,000			14,568,000	13,578,000			990,000		
31	Oakland, Calif					2,108,266				2,108,266		
32	St. Paul, Minn	200,000	3,760,000	6,000,000		14,444,060	7,218,000			7,226,060	100,000	
33	Atlanta, Ga	50,000	1,842,500			2,910,000	2,910,000					
34	Omaha, Nebr	91,000		646,954		11,542,000	6,892,000	4,500,000		150,000	278,880	200,000
35	Birmingham, Ala	30,000	2,062,000	3,162,932		1,005,000	155,000	50,000	300,000	500,000	260,000	1,281,000
36	San Antonio, Tex	3,029,000				808,000			175,000	633,000	300,000	
37	Worcester, Mass					5,442,700	5,442,700					
38	Dallas, Tex	343,000				7,072,000	7,072,000					179,000
39	Richmond, Va		4,384,192		300,000	6,667,630	3,106,000	3,482,550	59,080	20,000	3,806,900	
40	Syracuse, N. Y	1,195,500	1,076,524	2,873,121		4,120,750	3,983,000		137,750			
41	New Haven, Conn	249,750				135,000				135,000		228,000
42	Memphis, Tenn	1,742,000	1,133,000			8,518,000	6,293,000		216,750	2,008,250	2,889,000	1,200
43	Dayton, Ohio	1,151,970	1,602,000	364,680		3,332,300	3,260,300		72,000			
44	Norfolk, Va	483,900	2,613,263			16,064,103	9,110,919		406,236	6,546,948	3,705,000	
45	Houston, Tex	2,243,500				5,353,500	2,010,000		209,000	3,134,500		
46	Bridgeport, Conn	19,000	633,693								625,000	
47	Youngstown, Ohio	102,000	2,065,888	907,999		1,982,336	1,972,336		10,000		491,000	
48	Hartford, Conn		923,481			4,615,000	4,615,000					
49	Fort Worth, Tex	40,000	1,135,000			3,949,000	3,949,000				580,000	200,000
50	Grand Rapids, Mich	1,571,800				2,943,000	2,793,000			150,000		
51	Springfield, Mass	43,200	51,127			2,689,000	2,111,000			578,000		
52	Scranton, Pa	32,000	1,713,000									533,000
53	Paterson, N. J	194,958				1,907,000	1,887,000		20,000			500,000

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[3] Detail not available.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 422. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding[1]	Incurred for funding[2]
		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											
54	Des Moines, Iowa	$28,000				$4,625,000	$4,625,000				$523,000	$2,802,020
55	Nashville, Tenn	1,442,000	$3,700		$338,000	3,023,000	2,752,000			$271,000		110,000
56	Trenton, N. J	201,100				1,119,000	1,019,000			100,000		2,740,018
57	Salt Lake City, Utah					2,779,200	2,756,700			22,500	1,820,000	
58	Fall River, Mass	399,500	135,000			1,245,000	1,245,000				1,000,000	
59	Camden, N. J	45,500	2,481,000		11,000	2,622,200	1,926,200			696,000	444,000	
60	Flint, Mich	112,000	45,000		37,000	3,464,500	3,444,500		$20,000			
61	Wilmington, Del	75,000	3,425,650			3,720,000	1,420,000			2,300,000		
62	New Bedford, Mass	191,000			24,000	2,350,735	2,265,000			85,735		
63	Cambridge, Mass		561,000			1,108,500	1,108,500					
64	Erie, Pa	1,990,000	537,000			320,000	230,000			90,000		
65	Tulsa, Okla	129,000	33,274			8,921,000	8,852,000			69,000		226,302
66	Albany, N. Y	526,730			329,000	3,039,900	2,828,500			211,400		
67	Kansas City, Kans	1,587,250	881,869	$3,740,602		7,362,480	3,702,000	$3,109,500		550,980		
68	Yonkers, N. Y	498,000	6,981,600	1,238,000	100,000	2,877,200	2,745,000			132,200		
69	Reading, Pa	92,800	20,000		35,000	354,000	354,000				92,000	
70	Duluth, Minn	79,500	2,102,550			3,606,000	2,492,000	1,079,000	35,000			
71	Lowell, Mass	199,400				1,080,750	256,750			824,000		
72	Spokane, Wash	70,000				1,453,000	1,453,000				700,000	
73	Elizabeth, N. J	38,000	30,553			56,000				56,000		
74	Canton, Ohio	21,500				1,876,637	1,783,637		2,000	91,000		983,993
75	San Diego, Calif		3,500			10,575,934	8,446,684			2,129,250	84,500	
76	Oklahoma City, Okla	70,000	162,800			5,667,000	5,667,000				25,000	427,600
77	Tacoma, Wash					8,218,495	2,964,995	4,465,500		788,000	735,000	

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78	Lynn, Mass	270,000				1,571,390	1,499,000			72,390		
79	Waterbury, Conn	315,000	780,000			5,833,000	5,833,000					1,350,000
80	Utica, N. Y	459,245	83,947			241,050				241,050		
81	El Paso, Tex	155,000	344,000			1,847,000	1,847,000					84,000

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

82	Somerville, Mass		$107,000									
83	Fort Wayne, Ind	$51,000				$354,500	$172,000			$182,500	$140,000	
84	Jacksonville, Fla	105,000	72,500			4,533,500	1,150,000	$1,052,500		2,331,000		
85	Knoxville, Tenn	350,000	905,000			2,767,000	2,767,000				203,000	$3,220,000
86	Evansville, Ind					773,000	773,000				1,080,300	
87	Lawrence, Mass				$32,000	338,000	338,000					
88	Savannah, Ga	2,219,000	202,500			251,000				251,000		
89	Schenectady, N. Y	279,500	5,000			630,000	605,000		$25,000			
90	Allentown, Pa		1,006,500			89,600	89,600					
91	Wichita, Kans	173,000	778,379	$2,596,624		510,000				510,000	29,000	
92	Bayonne, N. J	609,149	1,221,678	823,683		4,127,616	4,127,616					
93	Long Beach, Calif	294,150				5,990,765	1,295,000	3,000,000	1,695,765			262,500
94	Tampa, Fla	145,000	2,219,000			3,325,000	2,755,000			570,000	635,500	
95	Harrisburg, Pa	150,600			26,000	1,582,600	1,582,600				100	
96	Manchester, N. H					29,000	20,000			9,000	1,135,666	
97	Peoria, Ill	15,000		2,200								
98	South Bend, Ind		1,028,000			1,050,000	1,050,000					
99	Hamtramck, Mich	62,000		18,080		361,000	361,000					
100	St. Joseph, Mo	3,500	190,000									350
101	Wilkes-Barre, Pa	11,285	1,343,000								126,000	
102	Gary, Ind					10,500	8,500	2,000			252,000	
103	Rockford, Ill				60,000	375,000	375,000				163,400	
104	Sioux City, Iowa					100,000	100,000					
105	Portland, Me	1,031,672	131,371			5,088,500	4,757,475			331,025		
106	Little Rock, Ark		126,339									1,910,000
107	Charleston, S. C					4,166,742	1,666,742			2,500,000	3,507,000	
108	Sacramento, Calif	561,700	1,383,200			4,289,920	986,820			3,303,100		
109	Troy, N. Y	108,840	487,635			1,807,350	1,807,350					
110	Binghamton, N. Y	351,838				100,000	100,000					
111	Saginaw, Mich	36,000	40,000			1,007,000	1,002,000			5,000		
112	Johnstown, Pa	313,000										
113	East St. Louis, Ill	358,000									712,000	
114	Terre Haute, Ind	480,000	200,000								100,000	240,000
115	Pawtucket, R. I		1,000,000			1,874,000	1,874,000					408,000
116	Highland Park, Mich	105,000				1,354,626	1,354,626					

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

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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	Lansing, Mich	$118,700				$5,481,100	$1,375,000	$4,068,100		$38,000		
118	Passaic, N. J	25,000	$1,421,500			1,063,000	1,063,000					$1,682,000
119	Springfield, Ohio	22,000	30,000			285,000	285,000					
120	Chester, Pa	31,000	242,500		$55,000	27,500				27,500	$444,000	
121	Hoboken, N. J	500	916,902			354,000	354,000					169,000
122	Racine, Wis	272,000				1,226,000	1,046,000			180,000	20,000	
123	Winston-Salem, N. C	177,000	869,000			2,624,724	2,248,724		$376,000		530,000	
124	New Britain, Conn					1,445,000	1,225,000			220,000	30,000	
125	Chattanooga, Tenn					884,094			9,000	875,094	431,000	413,000
126	Altoona, Pa					743,000	743,000					
127	Mobile, Ala	45,625				1,641,300	986,300			655,000	1,158,000	
128	Berkeley, Calif					55,761				55,761		
129	Brockton, Mass	107,000				1,558,800	1,551,800			7,000		
130	Springfield, Ill	17,000	797		7,000	817,013	313,143	503,870			73,000	
131	Bethlehem, Pa		200,000			1,644,000	1,644,000				168,400	
132	Huntington, W. Va	20,000		$17,661		10,000			10,000			80,000
133	Cicero, Ill					124,301	124,301					
134	Quincy, Mass	31,000				280,000	266,000			14,000		
135	Lincoln, Nebr	172,000				438,483	238,483	200,000			4,800	
136	Holyoke, Mass	118,855				1,918,000	452,000	1,279,000		187,000		
137	East Orange, N. J		1,041,000			1,510,000	1,510,000					
138	Portsmouth, Va		3,031,700			3,175,000	2,950,000		200,000	25,000	190,000	
139	Covington, Ky		63,700			1,747,800	1,717,800			30,000	414,000	
140	Macon, Ga	100,000	73,000			769,000	640,000			129,000		
141	Roanoke, Va		467,000			225,000	25,000		200,000			

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142	Jackson, Mich	8,000				1,038,375	1,017,375			21,000	200,000	
143	Shreveport, La		16,500			1,883,250	1,824,750			58,500	609,000	
144	Fresno, Calif					27,000				27,000		
145	Niagara Falls, N. Y	16,865		1,039,440		1,897,030	1,857,630		39,400			
146	Lakewood, Ohio	98,000	150,000			203,878	203,878					
147	Lancaster, Pa	5,000				408,000	408,000					
148	Wheeling, W. Va		18,500			2,000,000	2,000,000				66,000	
149	Pasadena, Calif	34,200				2,495,820	1,392,470	1,103,350				
150	Topeka, Kans	76,700			76,960	868,376	868,376				145,000	
151	Wichita Falls, Tex	25,000	109,100			5,169,585	5,159,585			10,000		
152	Augusta, Ga	1,255,000	118,000			1,028,000	201,000			827,000	702,000	
153	Kalamazoo, Mich	108,388				30,150	30,150					
154	Newton, Mass		37,000			413,000	413,000					
155	Atlantic City, N. J	1,047,000	22,000			4,810,000	2,714,000		40,000	2,056,000		
156	Decatur, Ill					700,733	700,733					
157	Davenport, Iowa					294,000				294,000		365,000
158	Charlotte, N. C		60,000	2,251,400		1,723,000	1,658,000			65,000		728,000
159	Malden, Mass	4,000				12,000	12,000					
160	Oak Park, Ill		48,250		29,200	327,725	327,725					275,000
161	Kenosha, Wis	3,000				366,000	366,000					
162	Hammond, Ind	25,000				935,000	935,000				113,000	
163	Mount Vernon, N. Y	62,000	806,000	486,980		2,101,251	2,093,000			8,251	98,000	
164	Cedar Rapids, Iowa					480,000	480,000					

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

165	Woonsocket, R. I					$804,000	$804,000					$5,556,000
166	New Castle, Pa											
167	Beaumont, Tex	$59,500	$170,000			2,073,000	850,000			$1,223,000	$12,000	
168	McKeesport, Pa		382,823			407,000	407,000				170,000	105,000
169	York, Pa											124,500
170	Haverhill, Mass	99,000	8,000			127,000	127,000					
171	Bay City, Mich			$268,800		2,245,000	2,245,000					
172	Elmira, N. Y	30,000	98,000			1,185,000	1,185,000					31,000
173	Charleston, W. Va	80,000									250,000	
174	Medford, Mass	1,000	19,000			104,000	104,000					
175	Galveston, Tex	409,500	113,000			439,000	439,000				1,379,000	209,000
176	Pontiac, Mich					1,287,000	1,287,000				50,000	
177	Chelsea, Mass	4,200										
178	Stockton, Calif	465,620	105,140			523,600				523,600		
179	Perth Amboy, N. J	15,000	275,000		$25,000	2,709,000	2,606,000			103,000		2,000

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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TABLE 21.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 422. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 60]

City number	CITY	INCURRED FOR GENERAL PURPOSES—continued			Incurred for purposes of municipal service enterprises	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS					Incurred for refunding[1]	Incurred for funding[2]
		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											
180	Pittsfield, Mass	$8,000	$66,000			$919,800	$919,800					
181	Lexington, Ky	15,000									$301,000	
182	Lima, Ohio	327,500	267,900		$20,000	1,132,800	1,132,800					
183	Madison, Wis	222,000				838,000	746,000		$25,000	$67,000		
184	Newport News, Va		980,000			300,000				300,000		
185	Montgomery, Ala		375,000			985,000	975,000			10,000	789,000	$350,000
186	Greensboro, N. C	60,000				1,637,000	1,542,000		20,000	75,000	80,000	143,000
187	East Chicago, Ind					1,985,000	1,985,000				101,500	177,000
188	New Rochelle, N. Y	35,500	1,821,585								6,800	
189	Columbus, Ga					285,000	285,000				442,500	
190	Evanston, Ill	109,000				478,650	478,650					
191	Pueblo, Colo					1,530,000	1,410,000			120,000		385,000
192	Fitchburg, Mass	164,000	20,100			448,300	448,300					
193	San Jose, Calif	37,725										
194	Waco, Tex		55,000			809,000	809,000					257,500
195	Muskegon, Mich	209,053	191,000			554,729	554,729					470,000
196	Brookline, Mass	28,000	7,000			534,400	534,400					
197	Salem, Mass	25,000				481,500	481,500					
198	Jamestown, N. Y					1,249,500	990,500	$246,000	13,000			
199	Butte, Mont			$24,137							1,526,000	
200	Williamsport, Pa	18,900	60,000								64,000	
201	Muncie, Ind		91,328			71,000				71,000	149,411	
202	Hamilton, Ohio	187,000	33,077			1,874,000	633,500	1,240,500				257,210
203	Lorain, Ohio	120,500	470,600			703,500	701,500			2,000		
204	Everett, Mass	5,000				30,000	30,000					

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205	Chicopee, Mass					370,250	268,500	101,750			12,000	
206	Springfield, Mo											
207	Battle Creek, Mich											
208	Durham, N. C	87,000				2,143,000	2,009,000		66,000	68,000		291,000
209	Columbia, S. C					724,000	724,000				850,000	
210	Dubuque, Iowa	73,000	106,950			412,000	412,000				479,000	
211	Stamford, Conn	107,000	12,000									252,453
212	Joliet, Ill	48,500				376,200	376,200					41,000
213	Aurora, Ill					676,500	676,500					
214	Superior, Wis	56,000									499,000	
215	Council Bluffs, Iowa		254,000			509,000	509,000					
216	Rock Island, Ill					93,100	93,100					
217	Taunton, Mass	68,000				1,274,000	253,000	993,000		28,000		
218	Portsmouth, Ohio	165,000	36,000			925,000	925,000				20,000	
219	Quincy, Ill											
220	New Brunswick, N. J		1,094,707	100,000		428,000	428,000					
221	Austin, Tex	48,000	388,000			1,167,000	1,143,000			24,000		
222	Ogden, Utah	12,000	590,000	1,592,044		905,000	905,000					90,000
223	Kokomo, Ind	15,500										
224	Easton, Pa	60,700			105,200							
225	Waterloo, Iowa		105,500			375,000	375,000					253,500
226	Wilmington, N. C	12,000	176,000			567,500	555,000		12,500		625,200	87,000
227	Danville, Ill											
228	Hazleton, Pa	45,000	931,000									
229	Auburn, N. Y	31,930			11,173	266,000	266,000					
230	Poughkeepsie, N. Y	385,500	83,000	1,044,488		950,500	950,500				74,000	
231	Orange, N. J		130,000	354,996	90,000	440,000	440,000				54,000	393,000
232	Petersburg, Va	492,000	2,142,000			475,000	475,000					
233	Amsterdam, N. Y					363,000	363,000					
234	Waltham, Mass		95,000			136,000	136,000					
235	Norristown, Pa		705		15,000							
236	Lewiston, Me	270,000	220,000			669,000	474,000			195,000		
237	Green Bay, Wis					944,000	944,000					
238	Sheboygan, Wis	34,000				133,700	114,000			19,700		
239	Moline, Ill					118,600	111,600			7,000		
240	Oshkosh, Wis					660,000	605,000			55,000		
241	Elgin, Ill					185,893	185,893					
242	Watertown, N. Y	34,700	760,000			805,000	805,000					
243	Muskogee, Okla	35,000	343,665			1,070,000	970,000			100,000		
244	La Crosse, Wis	407	50,000			588,000	588,000					
245	Newburgh, N. Y					832,431	832,431					
246	Lynchburg, Va					1,603,000	1,603,000					
247	Colorado Springs, Colo			7,108		3,512,000	1,072,000	2,050,000		390,000		

[1] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925

[This table is presented in two sections, the second section beginning on p. 446. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	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	$6, 579, 684, 824	$670, 326, 411	$24, 670, 500	$473, 086, 352	$7, 900, 050	$3, 931, 682	$1, 390, 263, 081	$930, 839, 758	$1, 357, 974, 723	$189, 618, 134
	Group I	3, 970, 443, 853	664, 738, 235	24, 020, 000	395, 450, 367	499, 000	2, 013, 500	925, 516, 116	761, 467, 944	613, 261, 154	63, 694, 279
	Group II	648, 895, 830	2, 327, 530		39, 140, 046	7, 267, 050	384, 800	150, 028, 006	33, 872, 168	205, 734, 339	38, 470, 610
	Group III	1, 123, 977, 633	2, 577, 000	278, 000	28, 627, 651		1, 051, 000	204, 901, 226	76, 506, 873	325, 331, 262	35, 164, 211
	Group IV	541, 161, 428	371, 039		6, 429, 476	51, 000		74, 138, 219	38, 566, 647	149, 896, 102	38, 268, 547
	Group V	295, 206, 080	312, 607	372, 500	3, 438, 812	83, 000	482, 382	35, 679, 514	20, 426, 126	63, 751, 866	14, 020, 487
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$2, 167, 792, 286	$659, 242, 985	$20, 916, 000	$253, 556, 992	$4, 000		$363, 620, 814	$561, 097, 080	$293, 141, 750	
2	Chicago, Ill	278, 136, 849						152, 777, 311		7, 588, 000	$900, 000
3	Philadelphia, Pa	378, 285, 616	3, 130, 600		33, 557, 500			185, 877, 400	65, 861, 000	49, 400, 000	
4	Detroit, Mich	220, 257, 429			15, 937, 915			17, 827, 746	38, 158, 396	53, 646, 173	3, 936, 863
5	Cleveland, Ohio	180, 892, 249						18, 480, 140	18, 742, 750	45, 375, 840	17, 645, 300
6	St. Louis, Mo	33, 308, 000				495, 000		11, 843, 000		20, 970, 000	
7	Baltimore, Md	136, 883, 596		1, 704, 000	42, 177, 717			50, 372, 000		4, 156, 000	
8	Boston, Mass	137, 804, 201	2, 334, 650		46, 149, 301			63, 471, 750	15, 902, 000	4, 693, 000	
9	Los Angeles, Calif	174, 522, 440					$2, 013, 500	3, 498, 446	1, 000, 000	54, 854, 841	41, 208, 616
10	Pittsburgh, Pa	103, 216, 056		1, 400, 000	1, 439, 100			27, 017, 924	34, 238, 552	12, 085, 012	3, 500
11	San Francisco, Calif	78, 626, 000			1, 608, 000					44, 983, 000	
12	Buffalo, N. Y	80, 719, 131	30, 000		1, 023, 842			30, 729, 585	26, 468, 166	22, 367, 538	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$39, 224, 490						$1, 072, 836		$12, 726, 614	$8, 480, 700
14	Washington, D. C	105, 881				$105, 809					
15	Newark, N. J	90, 039, 403			$7, 510, 000	238, 000		26, 801, 315	$12, 547, 518	32, 920, 770	799, 085
16	Minneapolis, Minn	62, 094, 720			1, 070, 000			20, 423, 900	3, 346, 802	11, 748, 191	9, 960, 331
17	New Orleans, La	54, 354, 714						30, 218, 000		13, 780, 500	

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18	Cincinnati, Ohio	121, 165, 850	$2, 127, 530		21, 683, 906	6, 773, 250		27, 853, 438	3, 965, 538	22, 563, 488	5, 638, 364
19	Kansas City, Mo	37, 967, 093			841, 000			4, 832, 000		26, 163, 000	
20	Seattle, Wash	73, 224, 491					$269, 300	2, 914, 062	857, 910	19, 886, 964	430, 100
21	Indianapolis, Ind	32, 711, 069			2, 586, 815	150, 000	75, 000	2, 913, 728	1, 392, 900	11, 707, 706	3, 995, 030
22	Rochester, N. Y	53, 127, 781	200, 000		4, 567, 000			10, 739, 200	9, 349, 500	19, 017, 200	68, 000
23	Jersey City, N. J	84, 880, 338			881, 325		40, 500	22, 259, 527	2, 412, 000	35, 219, 906	9, 099, 000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
24	Louisville, Ky	$18, 320, 634	$188, 000		$2, 426, 400			$9, 268, 100		$4, 705, 400	
25	Toledo, Ohio	39, 467, 075			682, 000			4, 645, 018	$146, 400	9, 724, 448	$3, 053, 500
26	Portland, Oreg	46, 438, 868						17, 457, 632		12, 337, 183	1, 998, 437
27	Akron, Ohio	40, 291, 337						2, 695, 620		3, 031, 040	7, 118, 250
28	Denver, Colo	38, 127, 835								28, 234, 100	
29	Columbus, Ohio	49, 386, 935					$419, 000	10, 945, 864		11, 050, 218	
30	Providence, R. I	38, 025, 195	2, 147, 000	$258, 000	5, 809, 000		400, 000	25, 411, 195	3, 000, 000	1, 000, 000	
31	Oakland, Calif	13, 935, 628						634, 000		5, 211, 760	
32	St. Paul, Minn	41, 416, 560						14, 612, 560	8, 493, 000	11, 466, 000	220, 000
33	Atlanta, Ga	13, 928, 500			1, 018, 000			1, 144, 000		3, 277, 000	151, 500
34	Omaha, Nebr	39, 374, 687						916, 500	200, 000	24, 201, 252	110, 880
35	Birmingham, Ala	17, 899, 460							400, 000	1, 983, 000	
36	San Antonio, Tex	17, 057, 250								300, 000	
37	Worcester, Mass	14, 764, 700			3, 375, 000			7, 623, 500	267, 000	617, 400	
38	Dallas, Tex	21, 714, 574						2, 377, 000	229, 000	12, 889, 000	
39	Richmond, Va	34, 268, 728						12, 390, 198	1, 500, 000	15, 286, 000	
40	Syracuse, N. Y	23, 869, 020			300, 000			7, 277, 607	4, 509, 600	4, 315, 961	205, 675
41	New Haven, Conn	13, 339, 000			428, 000			3, 394, 000	2, 590, 000	3, 568, 000	
42	Memphis, Tenn	27, 957, 173						2, 988, 000	1, 330, 000	9, 621, 000	3, 127, 000
43	Dayton, Ohio	18, 901, 749						1, 015, 200		6, 198, 804	975, 768
44	Norfolk, Va	38, 949, 050						4, 777, 000		14, 047, 000	
45	Houston, Tex	25, 045, 551						105, 000		2, 831, 500	3, 903, 620
46	Bridgeport, Conn	12, 313, 693			656, 000			189, 693	4, 877, 000	2, 421, 000	
47	Youngstown, Ohio	16, 536, 227						70, 000		2, 697, 000	
48	Hartford, Conn	18, 668, 327			3, 471, 701			8, 796, 215	439, 020	4, 663, 296	
49	Fort Worth, Tex	13, 941, 914						673, 000	279, 000	2, 398, 000	
50	Grand Rapids, Mich	13, 656, 500						758, 600	808, 800	5, 922, 600	2, 020, 000
51	Springfield, Mass	16, 817, 027	142, 000		2, 883, 950			8, 264, 077	1, 517, 500	1, 919, 000	
52	Scranton, Pa	5, 810, 900			154, 000			890, 000	2, 210, 000	1, 327, 000	
53	Paterson, N. J	19, 036, 423					52, 000	3, 000, 000	231, 000	14, 272, 879	60, 958
54	Des Moines, Iowa	16, 666, 522						1, 164, 110	1, 273, 600	5, 579, 722	44, 774
55	Nashville, Tenn	13, 926, 255						1, 215, 000		2, 554, 000	1, 362, 000
56	Trenton, N. J	15, 026, 149			425, 500			2, 429, 837	1, 645, 000	7, 783, 629	
57	Salt Lake City, Utah	11, 452, 400						1, 672, 000	600, 000	2, 529, 000	90, 000
58	Fall River, Mass	14, 480, 800			1, 357, 000			6, 797, 300	2, 978, 000	692, 500	476, 000

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 446. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	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										
59	Camden, N. J.	$17,596,466			$207,200			$3,414,500	$1,558,000	$9,671,615	$200,000
60	Flint, Mich.	17,301,305						873,500	258,000	4,371,100	1,765,000
61	Wilmington, Del.	10,400,150						1,427,650		7,808,000	
62	New Bedford, Mass.	15,481,735			239,000			6,601,000	1,788,000	1,728,000	675,000
63	Cambridge, Mass.	10,396,050	$100,000		3,465,100			4,042,400	1,008,500	947,550	
64	Erie, Pa.	9,471,724						889,000	2,318,000	2,975,000	1,067,000
65	Tulsa, Okla.	17,047,583								269,400	
66	Albany, N. Y.	17,364,910			11,100			7,731,650	6,294,018	2,348,260	192,690
67	Kansas City, Kans.	19,957,612							550,600	8,354,724	2,721,309
68	Yonkers, N. Y.	24,050,790			331,700			847,890	4,200,200	8,868,150	542,850
69	Reading, Pa.	7,016,500			451,500			942,000	3,160,000	379,000	
70	Duluth, Minn.	11,524,898						2,710,249	450,000	3,920,000	976,000
71	Lowell, Mass.	7,694,670						1,381,670	1,258,200	1,175,800	312,000
72	Spokane, Wash.	6,405,335							181,454	5,522,581	
73	Elizabeth, N. J.	9,479,255						811,060	2,318,846	4,063,500	336,000
74	Canton, Ohio	17,680,589						335,684		3,378,150	
75	San Diego, Calif.	15,498,522								6,624,246	
76	Oklahoma City, Okla.	16,169,171						94,300		3,049,769	
77	Tacoma, Wash.	12,636,751							2,064,453	2,805,000	
78	Lynn, Mass.	7,306,490		$20,000	673,000			4,268,490	731,500	1,124,500	158,000
79	Waterbury, Conn.	15,834,898			189,000			1,743,000	4,753,000	3,942,000	1,300,000
80	Utica, N. Y.	8,826,526			73,500		$180,000	1,189,357	4,090,182	1,007,225	
81	El Paso, Tex.	8,023,057								342,000	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
82	Somerville, Mass.	$2,213,000			$70,000			$1,334,000	$88,000	$66,000	
83	Fort Wayne, Ind.	4,556,000						432,500		940,000	$170,000
84	Jacksonville, Fla.	11,306,681								2,649,000	
85	Knoxville, Tenn.	14,430,255						130,000	322,000	2,319,000	4,233,000
86	Evansville, Ind.	4,051,933						1,954,300	390,000	1,005,000	105,000

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87	Lawrence, Mass	6,094,020					2,869,520	699,000	1,068,500	
88	Savannah, Ga	4,495,209							3,650,200	
89	Schenectady, N. Y	9,441,192					1,593,500	733,000	2,352,600	
90	Allentown, Pa	4,648,600		46,900			1,265,200	300,000	1,368,200	
91	Wichita, Kans	8,939,753					374,722	414,887	2,147,239	2,956,700
92	Bayonne, N. J	14,514,443		698,335			237,709		3,991,098	
93	Long Beach, Calif	13,459,323					300,000	500,000	1,891,125	
94	Tampa, Fla	9,218,235								
95	Harrisburg, Pa	7,073,800	$65,000	41,400			3,486,900	571,000	1,438,000	200,000
96	Manchester, N. H	5,663,000		258,000			3,932,000		42,000	
97	Peoria, Ill	2,305,167					233,954		248,765	
98	South Bend, Ind	5,256,221					627,901	200,000	580,000	1,940,000
99	Hamtramck, Mich	5,715,838					88,000		1,277,000	129,398
100	St. Joseph, Mo	3,224,855					601,850		484,505	150,000
101	Wilkes-Barre, Pa	4,334,702	10,367	52,000			180,000	900,000	1,986,500	
102	Gary, Ind	3,075,000					50,000	500,000	831,500	571,000
103	Rockford, Ill	5,772,784					373,650	370,000	670,000	
104	Sioux City, Iowa	4,005,890							945,000	957,000
105	Portland, Me	10,791,793	75,672	482,700			7,305,996	110,000	1,772,400	
106	Little Rock, Ark	5,512,137							2,051,141	
107	Charleston, S. C	11,396,742					4,096,000	219,742	4,247,000	
108	Sacramento, Calif	12,615,420					555,500		9,303,420	
109	Troy, N. Y	7,355,704		413,125			955,635	1,619,725	3,591,545	64,475
110	Binghamton, N. Y	6,524,432	77,000	322,000			188,750	3,942,300	1,199,348	441,000
111	Saginaw, Mich	6,271,500		16,000			130,500	634,000	2,485,000	
112	Johnstown, Pa	7,183,500		4,000			132,500	1,904,000	4,451,000	
113	East St. Louis, Ill	3,849,966					33,920		925,980	
114	Terre Haute, Ind	2,493,000					675,000		180,000	
115	Pawtucket, R. I	9,634,000		192,000			4,606,000	1,897,000	1,895,000	359,000
116	Highland Park, Mich	9,548,083					183,000	1,887,940	3,779,400	1,839,686
117	Lansing, Mich	9,088,000					165,000	545,000	4,130,000	1,611,000
118	Passaic, N. J	9,326,544		73,500			481,000		2,878,250	1,468,500
119	Springfield, Ohio	4,531,370					427,116		1,259,308	164,174
120	Chester, Pa	4,847,305		431,000			303,000	1,575,000	1,255,000	
121	Hoboken, N. J	13,600,874		246,916			2,043,624		3,077,440	
122	Racine, Wis	3,844,200					8,000		679,000	657,000
123	Winston-Salem, N. C	12,032,105							1,480,000	3,596,000
124	New Britain, Conn	5,409,000		187,000			2,539,000	1,521,000	658,000	40,000
125	Chattanooga, Tenn	8,203,069							3,292,000	1,160,000
126	Altoona, Pa	4,889,189					1,768,000	1,415,000	150,000	270,000
127	Mobile, Ala	5,786,035	143,000						1,899,000	
128	Berkeley, Calif	3,263,455							516,455	
129	Brockton, Mass	5,517,200		698,600			1,802,300	739,800	507,500	
130	Springfield, Ill	3,138,345					107,866		412,873	
131	Bethlehem, Pa	7,897,000		33,000			1,561,900	955,000	3,723,000	

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 446. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	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										
132	Huntington, W. Va.	$2,627,405								$312,500	
133	Cicero, Ill.	3,633,732								53,838	
134	Quincy, Mass.	4,615,000			$146,500			$2,179,000	$607,000	166,000	
135	Lincoln, Nebr.	5,301,264						414,233	400	1,691,712	$689,216
136	Holyoke, Mass.	5,059,000			172,000			2,362,000	776,000	401,000	322,000
137	East Orange, N. J.	8,249,935			350,000			1,946,245	2,045,447	1,864,948	255,477
138	Portsmouth, Va.	9,406,200						351,900		2,310,000	
139	Covington, Ky.	3,211,642						1,635,300	364,700	220,500	92,000
140	Macon, Ga.	3,119,395						85,000	701,440	1,968,000	
141	Roanoke, Va.	6,239,100						492,000		5,554,000	
142	Jackson, Mich.	4,958,382						280,344	775,000	2,025,066	
143	Shreveport, La.	6,819,364						27,000		923,500	1,163,210
144	Fresno, Calif.	3,000,580								556,500	
145	Niagara Falls, N. Y.	11,605,839			35,000			2,350,406	3,083,590	1,118,900	1,169,772
146	Lakewood, Ohio	9,783,431						70,500		1,311,000	333,000
147	Lancaster, Pa.	3,251,000			211,000			1,080,000	1,500,000	250,000	
148	Wheeling, W. Va.	4,479,256						539,000		60,000	
149	Pasadena, Calif.	10,437,944						355,848		3,574,956	3,765,400
150	Topeka, Kans.	2,809,071						59,000		1,423,322	297,468
151	Wichita Falls, Tex.	8,945,742						2,500		2,000	483,500
152	Augusta, Ga.	3,876,529			296,000			577,000	15,000	2,529,810	
153	Kalamazoo, Mich.	3,595,048						9,000	245,000	377,220	680,171
154	Newton, Mass.	5,589,000			581,500	$51,000		3,834,500	383,000	30,000	84,000
155	Atlantic City, N. J.	19,459,450						2,442,450		10,701,000	3,374,000
156	Decatur, Ill.	3,081,207						179,925	214,876	669,025	
157	Davenport, Iowa	3,042,500						450,000	8,000	1,118,000	271,500
158	Charlotte, N. C.	9,067,665						40,000	138,000	4,685,000	950,000
159	Malden, Mass.	3,315,600			135,000			1,186,600	948,000	99,000	
160	Oak Park, Ill.	5,032,697						90,405	462,400	992,105	453,300

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161	Kenosha, Wis	2,900,500						50,000		1,721,000	200,000
162	Hammond, Ind	2,523,454						9,000		131,280	
163	Mount Vernon, N. Y	10,505,143			236,000			843,750	1,147,000	6,048,300	68,000
164	Cedar Rapids, Iowa	3,273,484						60,000	198,400	1,256,328	533,600

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

165	Woonsocket, R. I	$8,780,000		$200,000				$1,898,000	$1,379,000	$1,520,000	
166	New Castle, Pa	2,819,704						45,000	497,000	1,335,000	$100,000
167	Beaumont, Tex	5,365,900						178,000			
168	McKeesport, Pa	2,781,823			$40,000			517,000	290,000	697,000	42,000
169	York, Pa	2,364,100			202,000			388,000	1,260,000	389,000	
170	Haverhill, Mass	2,223,000			29,000			1,436,000	228,000	71,000	14,000
171	Bay City, Mich	5,174,300						589,000			
172	Elmira, N. Y	3,696,497		98,000	156,000			207,000	1,293,000	1,351,500	
173	Charleston, W. Va	3,629,000						60,000		677,000	
174	Medford, Mass	2,995,650						1,609,000	743,500	184,650	
175	Galveston, Tex	6,464,500								188,500	
176	Pontiac, Mich	5,220,650						15,000	75,000	1,107,500	2,166,000
177	Chelsea, Mass	4,268,970			500,000			1,735,970	745,000	185,000	
178	Stockton, Calif	4,385,652						40,500			
179	Perth Amboy, N. J	7,929,759						278,000		2,086,900	2,079,109
180	Pittsfield, Mass	2,595,000			10,000			1,336,000	511,000	460,400	
181	Lexington, Ky	2,511,428						366,000		584,570	
182	Lima, Ohio	8,734,203			100,000			80,000		1,156,000	
183	Madison, Wis	5,968,368			24,668			456,000		2,204,000	371,000
184	Newport News, Va	3,256,000						295,000		716,000	
185	Montgomery, Ala	5,737,882			3,500					1,954,000	
186	Greensboro, N. C	7,969,163						150,000			1,835,000
187	East Chicago, Ind	4,044,865								102,000	
188	New Rochelle, N. Y	7,143,573			357,779		$2,122	417,700	3,671,750	637,711	220,674
189	Columbus, Ga	2,308,461			49,000			93,500		438,000	
190	Evanston, Ill	4,096,879						960,051		1,668,000	
191	Pueblo, Colo	5,726,514								1,775,704	389,400
192	Fitchburg, Mass	3,129,800			45,000			1,996,800	34,000	39,000	52,000
193	San Jose, Calif	2,592,690						272,104		371,475	
194	Waco, Tex	3,897,449						165,149			
195	Muskegon, Mich	4,449,612						125,000	50,000	2,160,850	165,000
196	Brookline, Mass	1,918,235			42,300		10,230	1,422,700	264,000	156,675	
197	Salem, Mass	2,666,000			119,000			1,539,000	655,000	293,000	
198	Jamestown, N. Y	3,893,292						456,000	133,205	1,118,137	28,900
199	Butte, Mont	2,525,409									

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the second section beginning on p. 446. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	Total	3 per cent	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										
200	Williamsport, Pa	$1,294,600	$64,000		$18,900			$118,700	$295,000	$448,000	
201	Muncie, Ind	1,428,006						190,000		171,718	
202	Hamilton, Ohio	5,055,440			6,958			1,200,664		89,076	
203	Lorain, Ohio	5,581,748						397,000		421,000	
204	Everett, Mass	2,676,500						1,334,800	374,000	182,700	
205	Chicopee, Mass	1,906,850			18,000			717,250	573,500	389,700	
206	Springfield, Mo	715,008									
207	Battle Creek, Mich	1,477,080						232,000	109,000	199,000	$140,000
208	Durham, N. C	6,179,450					$200,000		49,000	1,937,000	
209	Columbia, S. C	3,747,861						600,000		375,000	458,000
210	Dubuque, Iowa	4,234,254						479,000		2,044,000	20,000
211	Stamford, Conn	4,666,759						683,100		3,113,465	46,569
212	Joliet, Ill	3,314,628								609,500	279,300
213	Aurora, Ill	3,034,019						135,020		1,180,505	
214	Superior, Wis	2,136,214						119,000		1,011,500	331,000
215	Council Bluffs, Iowa	2,196,099								387,000	375,968
216	Rock Island, Ill	1,741,950									
217	Taunton, Mass	3,410,200			387,000			1,653,100	260,000	275,100	247,000
218	Portsmouth, Ohio	5,099,203				$83,000		676,127		508,029	
219	Quincy, Ill	1,013,832								70,000	
220	New Brunswick, N. J	4,824,532			127,307			363,475	75,000	1,350,000	1,087,000
221	Austin, Tex	3,249,596								88,000	818,000
222	Ogden, Utah	5,284,044						210,000		1,267,000	594,000
223	Kokomo, Ind	636,500						115,500		89,500	125,000
224	Easton, Pa	3,953,100			134,400			475,300	2,528,000	565,000	
225	Waterloo, Iowa	3,011,466						20,000	475,092	563,832	81,672
226	Wilmington, N. C	3,452,613						148,000		1,078,625	454,000
227	Danville, Ill	2,361,941								690,825	
228	Hazleton, Pa	2,326,500						158,500		1,418,000	
229	Auburn, N. Y	1,434,672						188,069	510,279	255,843	185,000

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230	Poughkeepsie, N. Y	3,973,888	40,500	$37,500	335,000			175,000	1,099,000	994,600	
231	Orange, N. J	4,257,604						414,000		2,006,386	114,500
232	Petersburg, Va	3,958,483			75,000			490,000		1,964,000	
233	Amsterdam, N. Y	2,408,746	94,500	37,000			270,000	215,500	313,300	1,265,650	
234	Waltham, Mass	1,785,000			31,000			493,000	580,500	143,000	151,000
235	Norristown, Pa	1,181,205	87,000		119,000			164,000	600,000	36,500	
236	Lewiston, Me	1,442,500			183,000			574,000		460,000	
237	Green Bay, Wis	2,858,750								869,250	515,000
238	Sheboygan, Wis	1,254,050						114,000		91,000	
239	Moline, Ill	1,535,283								207,411	
240	Oshkosh, Wis	1,664,000						210,000	285,000	731,000	190,000
241	Elgin, Ill	1,858,820									
242	Watertown, N. Y	3,460,476			195,000			324,935	470,000	1,626,500	
243	Muskogee, Okla	4,661,897								458,500	
244	La Crosse, Wis	2,288,725						584,000		932,000	47,000
245	Newburgh, N. Y	1,821,343	26,607					437,000		684,479	297,395
246	Lynchburg, Va	4,182,800			130,000			1,003,000		2,684,000	
247	Colorado Springs, Colo	5,939,517						1,139,000		2,190,000	

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 438. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	Grand total	$918,835,709	$41,252,393	$197,736,617	$9,756,870	$234,198,007	$2,977,569	$634,220	$95,386,321	$27,712,789	$2,583,638
	Group I	300,775,114	21,436,984	66,503,554	1,248,000	57,438,113	984,955		46,865,800	24,444,379	86,359
	Group II	99,117,001	476,435	27,700,431	5,269,100	30,478,442	31,312		8,395,374		203,186
	Group III	290,401,287	12,282,032	63,679,242	1,421,000	60,362,037	1,099,844	3,140	18,536,768	123,382	1,631,678
	Group IV	136,513,487	5,046,342	24,910,054	1,345,220	46,514,230	773,458	94,438	15,235,105	2,609,215	398,849
	Group V	92,028,820	2,010,600	14,943,336	473,550	39,405,185	88,000	536,642	6,353,274	535,813	263,566
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N. Y	$4,578,400	$1,500,000			$18,665	$279,500		$9,836,100		
2	Chicago, Ill	74,074,158		$20,000		117,300			20,750,000	$21,900,000	$10,080
3	Philadelphia, Pa	22,629,700	12,659,800	5,000,000	$10,000	145,516					14,100
4	Detroit, Mich	31,619,572	6,610,000	24,700,270	128,000	27,067,715				624,779	
5	Cleveland, Ohio	38,428,188	67,184	20,575,413		19,438,434			2,138,000	1,000	
6	St. Louis, Mo										
7	Baltimore, Md	38,087,000							324,700		62,179
8	Boston, Mass	3,753,500							1,500,000		
9	Los Angeles, Calif	45,435,296	600,000	16,207,871	1,110,000	6,451,415	605,455			1,537,000	
10	Pittsburgh, Pa	10,134,300				4,199,068			12,317,000	381,600	
11	San Francisco, Calif	32,035,000									
12	Buffalo, N. Y						100,000				
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000										
13	Milwaukee, Wis	$10,775,480		$694,860		$5,474,000					
14	Washington, D. C					81					
15	Newark, N. J	2,319,375		6,732,000		134,702					$36,638
16	Minneapolis, Minn	13,647,181		447,258		290,463			$1,135,234		25,360
17	New Orleans, La	8,072,881		2,017,800		8,114	$31,312		127,800		98,307

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18	Cincinnati, Ohio	13,954,965		4,874,053	$5,269,100	6,462,218					
19	Kansas City, Mo	4,993,000				1,138,093					
20	Seattle, Wash	30,417,321	$126,020	2,790,000		13,685,474			1,847,340		
21	Indianapolis, Ind	5,939,698	350.415	658,560		2,941,217					
22	Rochester, N. Y	3,858,100		1,900					5,285,000		41,881
23	Jersey City, N. J	5,139,000		9,484,000		344,080					1,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
24	Louisville, Ky	$1,314,000		$40,000		$378,734					
25	Toledo, Ohio	11,070,205	$2,720,600	3,601,800		3,823,104					
26	Portland, Oreg	5,482,000		633,600		8,504,111					$25,905
27	Akron, Ohio	12,442,708	2,366,000	9,512,380		3,125,339					
28	Denver, Colo	2,589,000		7,303,600							1,135
29	Columbus, Ohio	16,561,672		3,298,600	$85,000	5,109,280			$1,220,000		697,301
30	Providence, R. I										
31	Oakland, Calif	7,437,868		646,000		6,000					
32	St. Paul, Minn	5,275,000		850,000		500,000					
33	Atlanta, Ga	7,821,500	114,000			402,500					
34	Omaha, Nebr	9,230,840		3,951,761		116,500	$646,954				
35	Birmingham, Ala	12,341,528	207,000	1,188,000		1,461,932	275,500		42,500		
36	San Antonio, Tex	16,757,250									
37	Worcester, Mass	769,800		106,000					2,000,000		6,000
38	Dallas, Tex	4,317,000		1,160,000		742,574					
39	Richmond, Va	2,340,530	35,000	550,000		1,970,000					197,000
40	Syracuse, N. Y	3,039,717	3,659,800						560,660		
41	New Haven, Conn	1,179,000							2,180,000		
42	Memphis, Tenn	8,082,200		395,000	810,000	1,183,973					420,000
43	Dayton, Ohio	6,835,247		2,423,200		1,453,530					
44	Norfolk, Va	14,116,500		1,547,000		4,441,000				$20,550	
45	Houston, Tex	17,450,065		40,000		543,750	169,400			2,216	
46	Bridgeport, Conn	3,184,000		337,000		649,000					
47	Youngstown, Ohio	5,835,001	734,000	1,217,272	460,000	5,522,954					
48	Hartford, Conn	1,206,079		58,587		28,960				4,469	
49	Fort Worth, Tex	9,094,000				1,463,707	6,500	$3,140		24,567	
50	Grand Rapids, Mich	3,682,500				464,000					
51	Springfield, Mass	1,090,500							1,000,000		
52	Scranton, Pa	377,000				852,900					
53	Paterson, N. J	258,586		883,000		278,000					
54	Des Moines, Iowa	6,309,096		561,608		1,733,612					
55	Nashville, Tenn	7,718,706		363,000		713,549					
56	Trenton, N. J	1,660,083		1,081,000							1,100
57	Salt Lake City, Utah	4,770,500		500,000		1,290,900					
58	Fall River, Mass	734,000	232,000	447,000	66,000				700,000		1,000

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 438. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
59	Camden, N. J	$1,416,151		$1,129,000							
60	Flint, Mich	7,305,105				$2,728,600					
61	Wilmington, Del	1,164,500									
62	New Bedford, Mass	1,076,000	$965,000	882,000		27,735			$1,500,000		
63	Cambridge, Mass	362,500		90,000		30,000			350,000		
64	Erie, Pa	50,000		176,000		1,865,040					$131,684
65	Tulsa, Okla	8,965,772		7,250,302		562,109					
66	Albany, N. Y	448,392	285,800	50,000					3,000		
67	Kansas City, Kans	6,726,346		288,525		1,166,108					150,000
68	Yonkers, N. Y	2,329,250		1,710,750					5,220,000		
69	Reading, Pa	2,084,000									
70	Duluth, Minn	2,902,000		400,000		166,649					
71	Lowell, Mass	1,487,000	42,000	236,000		2,000			1,800,000		
72	Spokane, Wash	671,000	9,600			20,700					
73	Elizabeth, N. J	167,022		1,062,274		720,000					553
74	Canton, Ohio	5,829,203	745,680	2,647,113		4,584,151			160,608		
75	San Diego, Calif	8,715,851				158,425					
76	Oklahoma City, Okla	11,879,943				1,145,159					
77	Tacoma, Wash	3,461,813		4,000,000		303,995	$1,490				
78	Lynn, Mass	310,000	11,000	8,000		2,000					
79	Waterbury, Conn	1,780,000		309,498		18,400			1,800,000		
80	Utica, N. Y	1,315,758	154,552	744,372						$71,580	
81	El Paso, Tex	7,580,000				101,057					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000										
82	Somerville, Mass	$55,000							$600,000		
83	Fort Wayne, Ind	950,000				$1,923,500			140,000		
84	Jacksonville, Fla	7,533,190				1,104,491					$20,000
85	Knoxville, Tenn	2,593,309		$2,134,500		2,198,446			500,000		
86	Evansville, Ind	590,000				7,133					500

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87	Lawrence, Mass	507,000		250,000					700,000		
88	Savannah, Ga	100,000				302,409	$442,600				
89	Schenectady, N. Y	1,448,592	$912,000	170,000		8,500			2,223,000		
90	Allentown, Pa	1,136,000		500,000		32,300					
91	Wichita, Kans	2,721,259				324,946					
92	Bayonne, N. J	4,746,000		1,800,000		346,656	500		2,694,145		
93	Long Beach, Calif	9,197,006		99,132		1,472,060					
94	Tampa, Fla	8,570,250				593,937	9,750	$5,298			39,000
95	Harrisburg, Pa	1,271,200									300
96	Manchester, N. H	1,431,000									
97	Peoria, Ill	1,199,418				620,830					2,200
98	South Bend, Ind	328,320		380,000		1,200,000					
99	Hamtramck, Mich	1,804,500		949,000		1,449,860				$18,080	
100	St. Joseph, Mo	1,985,000					2,500		1,000		
101	Wilkes-Barre, Pa	557,600				648,235					
102	Gary, Ind	215,500				697,000			210,000		
103	Rockford, Ill	3,857,615				449,440					52,079
104	Sioux City, Iowa	1,570,000				533,890					
105	Portland, Me	830,025		200,000		13,000					2,000
106	Little Rock, Ark	1,076,839	278,231	1,426,000		552,550		1,037			126,339
107	Charleston, S. C	2,253,000			$225,000	204,000			150,000		2,000
108	Sacramento, Calif	1,700,000		1,016,000		30,000					10,500
109	Troy, N. Y	11,699		100,800		598,700					
110	Binghamton, N. Y	48,000		140,500		165,534					
111	Saginaw, Mich	1,820,000		1,186,000							
112	Johnstown, Pa	692,000									
113	East St. Louis, Ill	1,833,428				1,056,638					
114	Terre Haute, Ind	1,438,000				200,000					
115	Pawtucket, R. I								685,000		
116	Highland Park, Mich	706,000		230,000		921,550				507	
117	Lansing, Mich	2,609,000				28,000					
118	Passaic, N. J	3,485,500		939,794							
119	Springfield, Ohio	1,148,108		744,135		788,529					
120	Chester, Pa	779,105				3,700				420,000	80,500
121	Hoboken, N. J	2,248,094		1,806,509		4,177,791					500
122	Racine, Wis	1,140,000		240,000		1,069,200			51,000		
123	Winston-Salem, N. C	2,351,000		3,354,000		1,251,105					
124	New Britain, Conn	424,000				40,000					
125	Chattanooga, Tenn	2,260,294		25,000	200,000	965,649			300,000		126
126	Altoona, Pa	912,339	150,000	36,000		76,182				111,668	
127	Mobile, Ala	3,160,600				582,935					500
128	Berkeley, Calif	2,747,000									
129	Brockton, Mass	434,000		235,000					1,100,000		
130	Springfield, Ill	1,953,768		45,043		615,769					3,026
131	Bethlehem, Pa	675,000	344,100	605,000							

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 438. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
132	Huntington, W. Va	$2,314,405				$500					
133	Cicero, Ill	1,504,664				2,070,230				$5,000	
134	Quincy, Mass	107,000	$69,500	$94,000	$46,000				$1,200,000		
135	Lincoln, Nebr	2,491,183								14,520	
136	Holyoke, Mass	226,000		100,000					700,000		
137	East Orange, N. J	1,094,818		88,000					605,000		
138	Portsmouth, Va	4,453,100	150,000	1,800,000		322,800			18,400		
139	Covington, Ky	241,200				657,942					
140	Macon, Ga	1,613				17,050	$318,108		23,787		$4,397
141	Roanoke, Va	120,000				73,100					
142	Jackson, Mich	1,123,590	376,000			328,000					50,382
143	Shreveport, La	4,605,616		47,196		52,842					
144	Fresno, Calif	2,444,080									
145	Niagara Falls, N. Y	565,600	1,262,511	713,620					267,000	1,039,440	
146	Lakewood, Ohio	4,653,888		588,825		2,826,218					
147	Lancaster, Pa	210,000									
148	Wheeling, W. Va	3,355,913				30,500			493,843		
149	Pasadena, Calif	1,619,520	125,000	419,000	578,220						
150	Topeka, Kans	589,281	140,000	300,000							
151	Wichita Falls, Tex	2,559,459		1,052,000		4,758,180		$88,103			
152	Augusta, Ga	118,000				340,719					
153	Kalamazoo, Mich	1,961,069				318,588					4,000
154	Newton, Mass	230,000							395,000		
155	Atlantic City, N. J	22,000				810,000			1,110,000	1,000,000	
156	Decatur, Ill	1,114,830				826,621			75,930		
157	Davenport, Iowa	667,000		475,000		53,000					
158	Charlotte, N. C	1,503,000	1,139,000	96,000	206,000	268,165			42,000		500
159	Malden, Mass	159,000	9,000	79,000					700,000		
160	Oak Park, Ill	750,063				2,284,424					

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161	Kenosha, Wis	376,000		25,000		528,500					
162	Hammond, Ind	418,500				1,964,674					
163	Mount Vernon, N. Y	1,326,093	91,000	405,000	90,000				250,000		
164	Cedar Rapids, Iowa	482,444		15,000		727,712					

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

165	Woonsocket, R. I	$1,861,000				$1,122,000			$800,000		
166	New Castle, Pa			$700,000		142,704					
167	Beaumont, Tex	4,735,900	$187,000			239,000	$26,000				
168	McKeesport, Pa	835,000	15,000			345,823					
169	York, Pa	45,100		80,000							
170	Haverhill, Mass			99,000	$46,000				300,000		
171	Bay City, Mich	1,111,800		1,968,000		1,505,500					
172	Elmira, N. Y	511,300				79,697					
173	Charleston, W. Va	2,892,000									
174	Medford, Mass	24,500	68,000	36,000		30,000			300,000		
175	Galveston, Tex	6,276,000									
176	Pontiac, Mich	352,800		55,600	367,000	1,081,750					
177	Chelsea, Mass	101,000	75,000			2,000			925,000		
178	Stockton, Calif	2,778,440		1,540,000		26,712					
179	Perth Amboy, N. J	1,312,500		605,000		1,568,250					
180	Pittsfield, Mass	49,600		78,000		50,000			100,000		
181	Lexington, Ky	1,120,000				440,858					
182	Lima, Ohio	3,482,700	28,000	2,076,970	7,000	1,803,533					
183	Madison, Wis	1,813,100		1,072,600		27,000					
184	Newport News, Va	1,560,000		575,000		110,000					
185	Montgomery, Ala	1,669,000		250,000		1,313,740	11,000	$536,642			
186	Greensboro, N. C	5,131,000	489,000	138,000		196,163					
187	East Chicago, Ind	1,060,865				2,522,000			360,000		
188	New Rochelle, N. Y	1,567,837		133,000						$135,000	
189	Columbus, Ga	1,700,100					12,000			14,000	$1,861
190	Evanston, Ill	1,157,328				305,500					
191	Pueblo, Colo	1,380,000				2,181,410					
192	Fitchburg, Mass	313,000							650,000		
193	San Jose, Calif	1,949,111									
194	Waco, Tex	3,667,300				26,000	39,000				
195	Muskegon, Mich	1,077,517		450,000		421,145					
196	Brookline, Mass								22,300		
197	Salem, Mass			60,000							
198	Jamestown, N. Y	817,460	410,000	232,000	53,550	201,000			443,040		
199	Butte, Mont	1,572,950				952,459					

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TABLE 22.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1925—Continued

[This table is presented in two sections, the first section beginning on p. 438. For alphabetical list of cities, by States, showing rank and form of government, see p. 11. For text discussion, see p. 61]

City number	CITY	5 per cent	5¼ per cent	5½ per cent	5¾ per cent	6 per cent	7 per cent	8 per cent	Other reported rates	Rates not reported	Non-interest-bearing
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
200	Williamsport, Pa	$175,000							$175,000		
201	Muncie, Ind	398,995				$667,293					
202	Hamilton, Ohio	726,294		$307,170		2,662,326			62,952		
203	Lorain, Ohio	1,683,269		1,181,781		1,898,698					
204	Everett, Mass	93,000	$37,000	55,000					600,000		
205	Chicopee, Mass		62,000	46,400					100,000		
206	Springfield, Mo	633,483				81,525					
207	Battle Creek, Mich	610,120				186,960					
208	Durham, N. C	2,397,000	460,000	527,000		584,450					$25,000
209	Columbia, S. C	1,731,000				583,861					
210	Dubuque, Iowa	1,523,254				168,000					
211	Stamford, Conn	580,650							242,975		
212	Joliet, Ill	1,470,528				955,300					
213	Aurora, Ill	222,830				1,494,565					1,099
214	Superior, Wis	533,000				130,000					11,714
215	Council Bluffs, Iowa	861,200		300,000		271,431					500
216	Rock Island, Ill	479,300				1,260,150					2,500
217	Taunton, Mass	185,000	50,000			3,000			350,000		
218	Portsmouth, Ohio	1,132,879		721,982		1,977,186					
219	Quincy, Ill	281,700				662,132					
220	New Brunswick, N. J	1,285,750		536,000							
221	Austin, Tex	2,109,500				234,096					
222	Ogden, Utah	859,000		440,000		1,914,044					
223	Kokomo, Ind	22,000				284,500					
224	Easton, Pa	1,000				249,400					
225	Waterloo, Iowa	941,293	106,000	13,500		810,077					
226	Wilmington, N. C	1,542,828		27,000		145,760			44,400		12,000
227	Danville, Ill	723,688				804,956				$142,472	
228	Hazleton, Pa	750,000									
229	Auburn, N. Y	232,887				20,994			41,600		

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230	Poughkeepsie, N. Y	870,190		375,833		46,265				
231	Orange, N. J	1,381,374				187,000		154,344		
232	Petersburg, Va	1,380,000				49,483				
233	Amsterdam, N. Y	109,234		66,000						37,562
234	Waltham, Mass		16,000	70,500				300,000		
235	Norristown, Pa	174,000				705				
236	Lewiston, Me	220,000				5,500				
237	Green Bay, Wis	187,500		126,000		1,161,000				
238	Sheboygan, Wis	376,700				672,350				
239	Moline, Ill	341,175				942,475				44,222
240	Oshkosh, Wis	140,000				108,000				
241	Elgin, Ill	1,298,080				560,740				
242	Watertown, N. Y	779,041						65,000		
243	Muskogee, Okla	3,787,134				221,922			194,341	
244	La Crosse, Wis	400,237				275,488			50,000	
245	Newburgh, N. Y	51,599	7,600					316,663		
246	Lynchburg, Va	359,500				6,300				
247	Colorado Springs, Colo	2,060,400				423,009				127,108

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	Grand total				
	Government of city	$63,584,524,863	$51,503,291,691	$11,429,847,782	$651,385,390
	Government of State	51,027,419,228	41,268,721,319	9,109,671,448	649,026,461
	Government of county	21,435,456,817	16,397,885,642	4,739,331,135	298,240,040
	Governments of other civil divisions	2,613,804,266	1,788,803,740	809,478,428	15,522,098
	GROUP I				
	Government of city	32,121,141,296	27,777,956,390	4,192,272,845	150,912,061
	Government of State	24,931,116,284	21,999,407,379	2,780,796,844	150,912,061
	GROUP II				
	Government of city	7,111,631,322	5,049,271,430	1,865,706,878	196,653,014
	Government of State	5,182,817,295	3,758,289,508	1,224,653,427	199,874,360
	Governments of other civil divs	644,491,040	453,667,990	190,823,050	
	GROUP III				
	Government of city	12,903,697,949	9,779,047,593	2,979,776,621	144,873,735
	Government of State	12,055,024,992	8,858,178,500	3,054,349,932	142,496,560
	Government of county	10,892,001,737	8,395,319,560	2,354,185,617	142,496,560
	Governments of other civil divs	516,691,080	362,928,470	153,762,610	
	GROUP IV				
	Government of city	7,508,363,318	5,811,925,870	1,590,007,428	106,430,020
	Government of State	5,891,237,164	4,398,159,477	1,378,923,565	114,154,122
	Government of county	6,961,896,102	5,250,954,564	1,596,787,416	114,154,122
	Governments of other civil divs	1,080,998,647	734,417,788	337,015,097	9,565,762
	GROUP V				
	Government of city	3,939,690,978	3,085,090,408	802,084,010	52,516,560
	Government of State	2,967,223,493	2,254,686,455	670,947,680	41,589,358
	Government of county	3,581,558,978	2,751,611,518	788,358,102	41,589,358
	Governments of other civil divs	371,623,499	237,789,492	127,877,671	5,956,336
	ALABAMA				
35	BIRMINGHAM				
	Government of city	178,945,038	146,077,572	32,867,466	
	Government of State	178,945,038	146,077,572	32,867,466	
	Government of county	178,945,038	146,077,572	32,867,466	
127	MOBILE				
	Government of city	47,600,162	35,423,048	12,177,114	
	City corporation	47,600,162	35,423,048	12,177,114	
	School district	47,600,162	35,423,048	12,177,114	
	Government of State	47,600,162	35,423,048	12,177,114	
	Government of county	47,600,162	35,423,048	12,177,114	
185	MONTGOMERY				
	Government of city	34,336,247	22,314,296	12,021,951	
	Government of State	34,336,247	22,314,296	12,021,951	
	Government of county	34,336,247	22,314,296	12,021,951	
	ARKANSAS				
106	LITTLE ROCK				
	Government of city	58,859,904	44,480,599	14,379,305	
	City corporation	58,859,904	44,480,599	14,379,305	
	School district	58,859,904	44,480,599	14,379,305	
	Government of State	58,859,904	44,480,599	14,379,305	
	Government of county	58,859,904	44,480,599	14,379,305	
	CALIFORNIA [1]				
128	BERKELEY				
	Government of city	77,322,813	67,918,850	9,403,963	
	City corporation	51,767,282	43,499,350	8,267,932	
	School district	51,767,282	43,499,350	8,267,932	
	Utility district	51,767,282	43,499,350	8,267,932	
	Government of county	51,767,282	43,499,350	8,267,932	

[1] General property not taxed for State purposes. [2] Average rate.

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Property Tax, Basis of Assessment, Per Capita Assessment, Rate of Property Taxes Levied: 1925

[For a text discussion of this table, see p. 61]

Reported basis of assessment in practice (per cent of estimated true value)			Per capita assessment		Rate of levy per $1,000 of—		Levy		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
							$1,936,343,361	$47.51	
			$1,560.07	$1,957.53			1,690,708,190	41.48	
			1,251.98	1,558.11			126,688,217	3.11	
			525.93	718.83			116,735,191	2.86	
							2,211,763		
							952,307,782	53.40	
			1,801.19	2,201.58			903,937,860	50.69	
			1,398.01	1,672.40			48,369,922	2.71	
							213,494,393	48.35	
			1,610.47	1,942.21			196,059,604	44.40	
			1,173.68	1,420.70			17,226,483	3.90	
							208,306		
							396,889,907	42.24	
			1,373.43	1,769.20			306,634,584	32.64	
			1,283.10	1,662.34			33,938,385	3.61	
			1,159.31	1,573.30			56,223,948	5.98	
							92,990		
							242,298,200	42.45	
			1,315.53	1,728.43			182,714,690	32.01	
			1,032.20	1,341.36			18,488,879	3.24	
			1,219.78	1,642.05			39,649,293	6.95	
							1,445,338		
							131,353,079	38.57	
			1,156.84	1,602.89			101,361,452	29.76	
			871.29	1,213.51			8,664,548	2.54	
			1,051.68	1,510.52			20,861,950	6.13	
							465,129		
					$36.00	$21.60	6,442,022	31.51	35
60	60		875.26	1,458.77	18.00	10.80	3,221,011	15.75	
60	60		875.26	1,458.77	6.50	3.90	1,163,143	5.69	
60	60		875.26	1,458.77	11.50	6.90	2,057,868	10.07	
					34.00	20.40	1,618,405	24.62	127
					20.00	12.00	952,003	14.48	
60	60		724.12	1,206.87	11.00	6.60	523,602	7.97	
60	60		724.12	1,206.87	9.00	5.40	428,401	6.52	
60	60		724.12	1,206.87	6.50	3.90	309,401	4.71	
60	60		724.12	1,206.87	7.50	4.50	357,001	5.43	
					32.50	13.00	1,115,929	24.15	185
40	40		743.11	1,857.78	15.50	6.20	532,212	11.52	
40	40		743.11	1,857.78	6.50	2.60	223,186	4.83	
40	40		743.11	1,857.78	10.50	4.20	360,531	7.80	
					37.12	11.13	2,184,879	29.44	106
					19.67	5.90	1,157,774	15.60	
30	30		793.09	2,643.63	7.67	2.30	451,455	6.08	
30	30		793.09	2,643.63	12.00	3.60	706,319	9.52	
30	30		793.09	2,643.63	8.70	2.61	512,081	6.90	
30	30		793.09	2,643.63	8.75	2.62	515,024	6.94	
					47.20	26.46	2,844,949	43.50	128
					31.10	18.55	2,011,496	30.75	
70	70		1,182.22	1,688.88	[2] 15.70	[2] 10.99	1,214,279	18.57	
[3] 60	50		791.49	1,610.92	14.50	7.12	750,626	11.48	
[3] 60	50		791.49	1,610.92	0.90	0.44	46,591	0.71	
[3] 60	50		791.49	1,610.92	16.10	7.91	833,453	12.74	

[3] Basis in practice for all real property except improvements, which are assessed at 40 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	CALIFORNIA—Continued				
144	FRESNO				
	Government of city				
	City corporation	$46,897,189	$38,283,280	$8,613,909	
	School districts	46,897,189	38,283,280	8,613,909	
	Government of county	46,897,189	38,283,280	8,613,909	
93	LONG BEACH				
	Government of city				
	City corporation	157,161,545	135,797,120	21,364,425	
	School districts	154,621,170	130,868,345	23,752,825	
	Government of county	154,621,170	130,868,345	23,752,825	
9	LOS ANGELES				
	Government of city				
	City corporation	1,374,750,565	1,123,813,590	250,936,975	
	County	1,374,750,565	1,123,813,590	250,936,975	
	School districts	1,374,750,565	1,123,813,590	250,936,975	
31	OAKLAND				
	Government of city				
	City corporation	212,055,965	173,668,400	38,387,565	
	School districts	199,886,597	163,446,225	36,440,372	
	Utility district	199,886,597	163,446,225	36,440,372	
	Sanitary districts	4,971,099	3,886,099	1,085,000	
	Government of county	199,886,597	163,446,225	36,440,372	
149	PASADENA				
	Government of city				
	City corporation	131,038,010	105,420,530	25,617,480	
	School districts	92,055,100	73,218,490	18,836,610	
	Government of county	92,055,100	73,218,490	18,836,610	
108	SACRAMENTO				
	Government of city				
	City corporation	95,244,900	82,716,320	12,528,580	
	School district	81,514,010	70,475,330	11,038,680	
	Government of county	81,514,010	70,475,330	11,038,680	
75	SAN DIEGO				
	Government of city				
	City corporation	121,537,414	105,177,007	16,360,407	
	School districts	71,599,133	60,069,835	11,529,298	
	Government of county	71,599,133	60,069,835	11,529,298	
11	SAN FRANCISCO				
	Government of city	684,129,950	562,754,528	121,375,422	
193	SAN JOSE				
	Government of city				
	City corporation	34,266,250	28,999,185	5,267,065	
	School districts	34,266,250	28,999,185	5,267,065	
	Government of county	34,266,250	28,999,185	5,267,065	
178	STOCKTON				
	Government of city				
	City corporation	63,302,968	54,229,431	9,073,537	
	School district	39,624,295	32,422,000	7,202,295	
	Government of county	39,624,295	32,422,000	7,202,295	
	COLORADO				
247	COLORADO SPRINGS				
	Government of city				
	City corporation	41,074,280	[5] 41,074,280	([6])	
	School district	41,074,280	[5] 41,074,280	([6])	
	Government of State	41,074,280	[5] 41,074,280	([6])	
	Government of county	41,074,280	[5] 41,074,280	([6])	

[2] Average rate.
[3] Basis in practice for all real property except improvements, which are assessed at 40 per cent.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[5] Basis in practice for all real property except improvements, which are assessed at 60 per cent.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$49.78	$21.89	$2,334,612	$40.53	144
					31.70	13.94	1,486,711	25.81	
45	40		$814.12	$1,850.69	[2] 17.10	[2] 7.52	802,012	13.92	
45	40		814.12	1,850.69	14.60	6.42	684,699	11.89	
45	40		814.12	1,850.69	18.08	7.95	847,901	14.72	
					36.26	18.26	5,641,484	64.00	93
					24.47	12.36	3,818,119	43.32	
52	45		1,783.01	3,501.37	[2] 13.67	[2] 6.96	2,148,211	24.37	
50	50		1,754.19	3,508.38	10.80	5.40	1,669,908	18.95	
50	50		1,754.19	3,508.38	[2] 11.79	[2] 5.90	1,823,365	20.69	
					38.95	19.48	53,549,928	(4)	9
					38.95	19.48	53,549,928	(4)	
50	50		(4)	(4)	[2] 16.55	[2] 8.28	22,755,184	(4)	
50	50		(4)	(4)	[2] 12.90	[2] 6.45	17,734,613	(4)	
50	50		(4)	(4)	9.50	4.75	13,060,131	(4)	
					49.98	25.03	10,413,301	41.60	31
					[2] 34.78	[2] 17.39	7,375,025	29.47	
50	50		847.22	1,694.44	[2] 22.19	[2] 11.10	4,706,214	18.80	
[3] 60	50		798.60	1,588.12	[2] 12.43	[2] 6.25	2,485,278	9.93	
[3] 60	50		798.60	1,588.12	0.90	0.45	179,898	0.72	
50	50		(4)	(4)	[2] 0.73	[2] 0.37	3.635	(4)	
[3] 60	50		798.60	1,588.12	15.20	7.64	3,038,276	12.14	
					42.22	24.44	4,406,263	78.80	149
					30.32	18.49	3,310,807	59.21	
75	75		2,343.31	3,124.42	[2] 13.32	[2] 9.99	1,745,871	31.22	
50	50		1,646.19	3,292.39	17.00	8.50	1,564,936	7.99	
50	50		1,646.19	3,292.39	11.90	5.95	1,095,456	19.59	
					49.05	27.76	4,235,368	58.61	108
					29.75	17.54	2,662,148	36.84	
[5] 72	50		1,318.09	2,082.15	[2] 17.25	[2] 10.92	1,643,223	22.74	
54	47		1,128.07	2,131.14	12.50	6.62	1,018,925	14.10	
54	47		1,128.07	2,131.14	19.30	10.22	1,573,220	21.77	
					64.40	28.51	5,659,687	53.37	75
					39.10	19.41	3,848,229	36.29	
[6] 100	40		1,146.07	1,865.23	21.00	12.90	2,552,285	24.07	
[7] 48	28		675.16	1,876.31	18.10	6.51	1,295,944	12.22	
[7] 48	28		675.16	1,876.31	25.30	9.10	1,811,458	17.08	
					34.70	17.35	23,739,309	42.94	11
50	50		1,237.33	2,474.67	34.70	17.35	23,739,309	42.94	
					47.31	18.93	1,621,115	37.27	193
					30.81	12.33	1,055,722	24.27	
40	40		787.78	1,969.46	[2] 15.22	[2] 6.09	521,525	11.99	
40	40		787.78	1,969.46	[2] 15.59	[2] 6.24	534,197	12.28	
40	40		787.78	1,969.46	16.50	6.60	565,393	13.00	
					48.46	22.96	2,274,675	48.10	178
					28.46	14.78	1,482,189	31.34	
[3] 100	40		1,338.70	2,163.66	[2] 14.96	[2] 9.26	947,261	20.03	
[3] 50	30		837.95	2,048.21	13.50	5.52	534,928	11.31	
[3] 50	30		837.95	2,048.21	20.00	8.18	792,486	16.76	
					41.08	41.08	1,687,218	56.04	247
					28.75	28.75	1,180,772	39.22	
100	100		1,364.37	1,364.37	14.20	14.20	583,254	19.37	
100	100		1,364.37	1,364.37	[2] 14.55	[2] 14.55	597,518	19.85	
100	100		1,364.37	1,364.37	3.70	3.70	151,975	5.05	
100	100		1,364.37	1,364.37	8.63	8.63	354,471	11.77	

[6] Basis in practice for all real property except improvements, which are assessed at 20 per cent.
[7] Basis in practice for all real property except improvements, which are assessed at 24 per cent.
[8] Valuation of personal property included with that of real property.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	COLORADO—Continued				
28	DENVER				
	Government of city				
	City corporation	$422,095,580	$282,769,890	$139,325,690	
	School district	422,095,580	282,769,890	139,325,690	
	Government of State	422,095,580	282,769,890	139,325,690	
191	PUEBLO				
	Government of city				
	City corporation	35,972,410	25,372,480	10,599,930	
	School districts	35,972,410	25,372,480	10,599,930	
	Government of State	35,972,410	25,372,480	10,599,930	
	Government of county	35,972,410	25,372,480	10,599,930	
	CONNECTICUT				
46	BRIDGEPORT				
	Government of city	257,173,589	[8] 257,173,589	([8])	
	Government of State	257,173,589	[8] 257,173,589	([8])	
	Government of county	257,173,589	[8] 257,173,589	([8])	
48	HARTFORD				
	Government of city				
	City corporation	302,683,840	272,391,837	30,292,003	
	School districts	302,683,840	272,391,837	30,292,003	
	Government of State	302,683,840	272,391,837	30,292,003	
	Government of county	302,683,840	272,391,837	30,292,003	
124	NEW BRITAIN				
	Government of city	98,250,150	77,994,005	20,256,145	
	Government of State	98,250,150	77,994,005	20,256,145	
41	NEW HAVEN				
	Government of city	303,122,129	257,653,810	45,468,319	
	Government of State	303,122,129	257,653,810	45,468,319	
	Government of county	303,122,129	257,653,810	45,468,319	
211	STAMFORD				
	Government of city				
	City corporation	60,547,621	53,160,811	7,386,810	
	Town	60,547,621	53,160,811	7,386,810	
	Government of State	60,547,621	53,160,811	7,386,810	
	Government of county	60,547,621	53,160,811	7,386,810	
79	WATERBURY				
	Government of city				
	City corporation	153,730,310	129,763,177	23,967,133	
	School districts	4,187,085	[8] 4,187,085	([8])	
	Government of State	153,730,310	129,763,177	23,967,133	
	Government of county	153,730,310	129,763,177	23,967,133	
	DELAWARE				
61	WILMINGTON				
	Government of city	122,894,600	120,517,425		$2,377,175
	Government of State	117,685,249	117,685,249		
	Government of county	117,685,249	117,685,249		
	DISTRICT OF COLUMBIA				
14	WASHINGTON				
	Government of city	1,329,709,326	819,625,572	510,083,754	

[8] Average rate.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$31.40	$31.40	$13,253,802	$47.18	28
					27.70	27.70	11,692,048	41.62	
100	100		$1,502.60	$1,502.60	15.13	15.13	6,388,248	22.74	
100	100		1,502.60	1,502.60	12.57	12.57	5,303,800	18.88	
100	100		1,502.60	1,502.60	3.70	3.70	1,561,754	5.56	
					51.99	51.99	1,870,309	42.71	191
					38.54	38.54	1,386,480	31.66	
100	100		821.53	821.53	[2] 23.85	[2] 23.85	858,219	19.60	
100	100		821.53	-821.53	[2] 14.69	[2] 14.69	528,261	12.06	
100	100		821.53	821.53	3.70	3.70	133,098	3.04	
100	100		821.53	821.53	9.75	9.75	350,731	8.01	
					27.26	21.80	7,008,035	(3)	46
80	80		(3)	(3)	[2] 25.78	[2] 20.62	6,628,939	(3)	
80	80		(3)	(3)	1.00	0.80	256,698	(3)	
80	80		(3)	(3)	0.48	0.38	122,398	(3)	
					20.78	16.63	6,293,259	40.04	
					19.67	15.74	5,955,270	37.89	48
80	80		1,925.79	2,407.24	[2] 18.39	[2] 14.72	5,568,895	35.43	
80	80		1,925.79	2,407.24	[2] 1.28	[2] 1.02	386,375	2.46	
80	80		1,925.79	2,407.24	0.82	0.65	247,444	1.57	
80	80		1,925.79	2,407.24	0.29	0.24	90,545	0.58	
					23.75	19.95	2,333,442	34.91	124
84	84		1,469.73	1,749.68	23.01	19.33	2,260,510	33.82	
84	84		1,469.73	1,749.68	0.74	0.62	72,932	1.09	
					25.02	25.02	7,578,053	42.35	41
100	100		1,694.11	1,694.11	[2] 24.03	[2] 24.03	7,284,044	40.71	
100	100		1,694.11	1,694.11	0.73	0.73	218,150	1.22	
100	100		1,694.11	1,694.11	0.26	0.26	75,859	0.42	
					35.08	22.80	2,123,735	52.19	211
					33.88	22.02	2,051,077	50.41	
			1,488.06	2,289.32	[2] 19.02	[2] 12.36	1,151,339	28.30	
65	65		1,488.06	2,289.32	14.86	9.66	899,738	22.11	
65	65		1,488.06	2,289.32	0.83	0.54	50,255	1.24	
65	65		1,488.06	2,289.32	0.37	0.24	22,403	0.55	
					32.14	25.71	4,940.963	(3)	79
					[2] 30.93	[2] 24.74	4,754,846	(3)	
80	80		(3)	(3)	[2] 30.65	[2] 24.52	4,711,863	(3)	
80	80		(3)	(3)	[2] 10.27	[2] 8.21	42.983	(3)	
80	80		(3)	(3)	0.90	0.72	137,701	(3)	
80	80		(3)	(3)	0.31	0.25	48,416	(3)	
					29.85	29.64	3,613,496	29.87	61
100		100	1,015.92	1,015.92	[2] 19.35	[2] 19.35	2,377,801	19.66	
98			972.85	992.71	2.50	2.45	294,213	2.43	
98			972.85	992.71	8.00	7.84	941,482	7.78	
					11.22	11.22	14,924,975	30.31	14
100	100		2,700.35	2,700.35	[2] 11.22	[2] 11.22	14,924,975	30.31	

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

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	FLORIDA				
84	JACKSONVILLE				
	Government of city				
	City corporation	$79,201,960	$65,195,220	$14,006,740	
	School districts	56,298,718	38,838,551	11,241,526	$6,218,641
	Government of State	56,298,718	38,838,551	11,241,526	6,218,641
	Government of county	56,298,718	38,838,551	11,241,526	6,218,641
94	TAMPA				
	Government of city				
	City corporation	48,526,722	37,228,075	11,298,647	
	School districts	26,259,837	17,525,696	6,487,884	2,246,257
	Government of State	26,259,837	17,525,696	6,487,884	2,246,257
	Government of county	26,259,837	17,525,696	6,487,884	2,246,257
	GEORGIA				
33	ATLANTA				
	Government of city	355,459,475	255,768,275	73,295,109	26,396,091
	Government of State	259,386,644	179,037,792	53,952,761	26,396,091
	Government of county	259,386,644	179,037,792	53,952,761	26,396,091
152	AUGUSTA				
	Government of city				
	City corporation	51,120,908	29,979,240	16,547,639	4,594,029
	School district	40,139,116	23,528,542	12,016,545	4,594,029
	Government of State	40,139,116	23,528,542	12,016,545	4,594,029
	Government of county	40,139,116	23,528,542	12,016,545	4,594,029
189	COLUMBUS				
	Government of city	44,575,802	29,503,595	12,165,988	2,906,219
	Government of State	34,158,408	22,127,697	9,124,492	2,906,219
	Government of county	34,158,408	22,127,697	9,124,492	2,906,219
140	MACON				
	Government of city				
	City corporation	47,497,432	31,787,471	9,947,800	5,762,161
	School district	43,568,215	28,336,175	9,469,879	5,762,161
	Government of State	43,568,215	28,336,175	9,469,879	5,762,161
	Government of county	43,568,215	28,336,175	9,469,879	5,762,161
88	SAVANNAH				
	Government of city				
	City corporation	74,569,146	53,513,934	20,384,754	670,458
	School district	48,099,500	37,597,870	9,831,172	670,458
	Government of State	48,099,500	37,597,870	9,831,172	670,458
	Government of county	48,099,500	37,597,870	9,831,172	670,458
	ILLINOIS				
213	AURORA				
	Government of city				
	City corporation	17,411,047	11,476,610	4,332,158	1,602,279
	School districts	17,411,047	11,476,610	4,332,158	1,602,279
	Government of State	17,411,047	11,476,610	4,332,158	1,602,279
	Government of county	17,411,047	11,476,610	4,332,158	1,602,279
	Government of township	17,411,047	11,476,610	4,332,158	1,602,279
2	CHICAGO				
	Government of city				
	City corporation	1,873,921,764	1,356,608,934	431,341,984	85,970,846
	County	1,873,921,764	1,356,608,934	431,341,984	85,970,846
	School district	1,873,921,764	1,356,608,934	431,341,984	85,970,846
	Sanitary district	1,873,921,764	1,356,608,934	431,341,984	85,970,846
	Park districts	1,854,473,590	1,340,781,994	429,500,337	84,191,259
	Government of State	1,873,921,764	1,356,608,934	431,341,984	85,970,846

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$75.43	$36.26	$4,786,064	$49.99	84
					45.43	23.46	3,097,102	32.35	
60	60		$827.32	$1,378.87	[2] 23.56	[2] 14.13	1,865,624	19.49	
40	50	50	588.08	1,379.01	21.87	9.33	1,231,478	12.86	
40	50	50	588.08	1,379.01	10.50	4.48	591,137	6.17	
40	50	50	588.08	1,379.01	19.50	8.32	1,097,825	11.47	
					100.51	24.22	3,197,980	37.50	94
					47.76	13.14	1,812,774	21.26	
33	33		569.05	1,707.14	[2] 25.09	[2] 8.36	1,217,543	14.28	
20	20	50	307.94	1,460.66	22.67	4.78	595,231	6.98	
20	20	50	307.94	1,460.66	10.75	2.23	282,293	3.31	
20	20	50	307.94	1,460.06	42.00	8.85	1,102,913	12.93	
					31.00	18.76	9,482,078	(1)	33
70	70	80	(1)	(1)	15.00	10.60	5,331,892	(1)	
49	49	80	(1)	(1)	5.00	2.55	1,296,933	(1)	
49	49	80	(1)	(1)	11.00	5.61	2,853,253	(1)	
					44.00	25.87	1,963,792	35.55	152
					31.00	19.03	1,441,984	26.10	
67	67	80	925.35	1,367.23	18.00	12.18	920,176	16.66	
48	56	80	726.57	1,379.64	13.00	6.85	521,808	9.45	
48	56	80	726.57	1,379.64	5.00	2.63	200,695	3.63	
48	56	80	726.57	1,379.64	8.00	4.21	321,113	5.81	
					31.00	17.06	1,246,423	28.17	189
60	60	80	1,007.50	1,651.80	18.00	10.98	802,364	18.13	
45	45	80	772.05	1,651.80	5.00	2.34	170,792	3.86	
45	45	80	772.05	1,651.80	8.00	3.74	273,267	6.18	
					37.00	23.86	1,670,963	28.69	140
					23.56	15.52	1,085,406	18.64	
67	67	80	815.59	1,198.65	15.00	10.21	712,462	12.23	
60	60	80	748.12	1,205.64	8.56	5.31	372,944	6.40	
60	60	80	748.12	1,205.64	5.00	3.10	217,841	3.74	
60	60	80	748.12	1,205.64	8.44	5.24	367,716	6.31	
					41.50	17.46	2,499,053	26.83	88
					24.00	11.29	1,657,311	17.79	
50	50	80	800.67	1,595.93	19.00	9.53	1,416,813	15.21	
35	35	80	516.45	1,464.02	5.00	1.76	240,498	2.58	
35	35	80	516.45	1,464.02	5.00	1.76	240,498	2.58	
35	35	80	516.45	1,464.02	12.50	4.41	601,244	6.46	
					87.39	43.70	1,521,575	37.80	213
					66.49	33.25	1,157,684	28.76	
50	50	50	432.53	865.06	32.20	16.10	560,635	13.93	
50	50	50	432.53	865.06	[2] 34.29	[2] 17.15	597,049	14.83	
50	50	50	432.53	865.06	8.50	4.25	147,994	3.68	
50	50	50	432.53	865.06	8.00	4.00	139,288	3.46	
50	50	50	432.53	865.06	4.40	2.20	76,609	1.90	
					89.72	29.13	167,981,958	56.08	2
					81.22	26.37	152,053,623	50.77	
35	25	50	625.63	1,927.50	29.80	9.67	55,842,869	18.64	
35	25	50	625.63	1,927.50	8.00	2.60	14,991,374	5.01	
35	25	50	625.63	1,927.50	30.40	9.87	56,967,222	19.02	
35	25	50	625.63	1,927.50	5.50	1.79	10,306,570	3.44	
35	25	50	619.14	1,908.76	[2] 7.52	[2] 2.44	13,945,588	4.66	
35	25	50	625.63	1,927.50	8.50	2.76	15,928,335	5.32	

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

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	ILLINOIS—Continued				
133	CICERO				
	Government of city				
	City corporation	$13,395,496	$7,876,996	$3,893,674	$1,624,826
	School districts	13,395,496	7,876,996	3,893,674	1,624,826
	Park districts	12,206,518	7,121,295	3,821,830	1,263,393
	Government of State	13,395,496	7,876,996	3,893,674	1,624,826
	Government of county	13,395,496	7,876,996	3,893,674	1,624,826
	Government of sanitary districts	13,395,496	7,876,996	3,893,674	1,624,826
227	DANVILLE				
	Government of city				
	City corporation	15,199,911	9,564,708	4,455,530	1,179,673
	School district	15,199,911	9,564,708	4,455,530	1,179,673
	Government of State	15,199,911	9,564,708	4,455,530	1,179,673
	Government of county	15,199,911	9,564,708	4,455,530	1,179,673
	Government of townships	15,199,911	9,564,708	4,455,530	1,179,673
156	DECATUR				
	Government of city				
	City corporation	18,606,733	13,649,540	4,010,315	946,878
	School district	18,606,733	13,649,540	4,010,315	946,878
	Park district	18,606,733	13,649,540	4,010,315	946,878
	Government of State	18,606,733	13,649,540	4,010,315	946,878
	Government of county	18,606,733	13,649,540	4,010,315	946,878
	Government of township	18,606,733	13,649,540	4,010,315	946,878
	Government of sanitary district	18,606,733	13,649,540	4,010,315	946,878
113	EAST ST. LOUIS				
	Government of city				
	City corporation	25,524,023	15,514,305	5,384,220	4,625,498
	School district	25,524,023	15,514,305	5,384,220	4,625,498
	Park district	25,524,023	15,514,305	5,384,220	4,625,498
	Government of State	25,524,023	15,514,305	5,384,220	4,625,498
	Government of county	25,524,023	15,514,305	5,384,220	4,625,498
	Government of sanitary district	25,524,023	15,514,305	5,384,220	4,625,498
241	ELGIN				
	Government of city				
	City corporation	14,275,824	9,277,256	4,690,661	307,907
	School district	14,275,824	9,277,256	4,690,661	307,907
	Sanitary district	14,275,824	9,277,256	4,690,661	307,907
	Government of State	14,275,824	9,277,256	4,690,661	307,907
	Government of county	14,275,824	9,277,256	4,690,661	307,907
	Government of township	14,275,824	9,277,256	4,690,661	307,907
190	EVANSTON				
	Government of city				
	City corporation	27,421,617	21,794,043	4,960,485	667,089
	School districts	27,421,617	21,794,043	4,960,485	667,089
	Park district	7,978,245	6,744,257	1,129,539	104,449
	Government of State	27,421,617	21,794,043	4,960,485	667,089
	Government of county	27,421,617	21,794,043	4,960,485	667,089
	Government of sanitary district	27,421,617	21,794,043	4,960,485	667,089
212	JOLIET				
	Government of city				
	City corporation	14,106,666	9,926,935	3,651,827	527,904
	School districts	14,106,666	9,926,935	3,651,827	527,904
	Park district	14,106,666	9,926,935	3,651,827	527,904
	Government of State	14,106,666	9,926,935	3,651,827	527,904
	Government of county	14,106,666	9,926,935	3,651,827	527,904
	Government of township	14,106,666	9,926,935	3,651,827	527,904

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$134.43	$55.09	$1,795,089	$28.84	133
					111.03	45.51	1,481,634	23.81	
40	40	50	$215.23	$525.02	40.40	16.56	541,178	8.70	
40	40	50	215.23	525.02	65.90	27.02	882,763	14.18	
40	40	50	196.13	480.17	[2] 4.73	[2] 1.93	57,693	0.93	
40	40	50	215.23	525.02	8.50	3.48	113,862	1.83	
40	40	50	215.23	525.02	9.40	3.85	125,918	2.02	
40	40	50	215.23	525.02	5.50	2.25	73,675	1.18	
					74.59	37.29	1,133,715	30.96	227
					57.15	28.57	868,625	23.72	
50	50	50	415.13	830.26	[2] 25.45	[2] 12.72	386,788	10.56	
50	50	50	415.13	830.26	31.70	15.85	481,837	13.16	
50	50	50	415.13	830.26	6.50	3.25	98,799	2.70	
50	50	50	415.13	830.26	7.30	3.65	110,959	3.03	
50	50	50	415.13	830.26	[2] 3.64	[2] 1.82	55,332	1.51	
					94.50	47.25	1,758,527	33.04	156
					66.70	33.35	1,241,270	23.32	
50	50	50	349.63	699.25	27.10	13.55	504,444	9.48	
50	50	50	349.63	699.25	38.50	19.25	716,359	13.46	
50	50	50	349.63	699.25	1.10	0.55	20,467	0.38	
50	50	50	349.63	699.25	6.50	3.25	120,944	2.27	
50	50	50	349.63	699.25	6.70	3.35	124,655	2.34	
50	50	50	349.63	699.25	7.10	3.55	132,108	2.48	
50	50	50	349.63	699.25	7.50	3.75	139,550	2.62	
					94.10	47.05	2,401,811	33.63	113
					63.10	31.55	1,610,566	22.55	
50	50	50	357.36	714.73	22.40	11.20	571,738	8.00	
50	50	50	357.36	714.73	35.70	17.85	911,208	12.76	
50	50	50	357.36	714.73	5.00	2.50	127,620	1.79	
50	50	50	357.36	714.73	8.50	4.25	216,954	3.04	
50	50	50	357.36	714.73	7.70	3.85	196,535	2.75	
50	50	50	357.36	714.73	14.80	7.40	377,756	5.29	
					83.60	41.80	1,193,456	36.20	241
					63.40	31.70	905,043	27.45	
50	50	50	433.05	866.09	[2] 24.50	[2] 12.25	349,713	10.61	
50	50	50	433.05	866.09	31.70	15.85	452,544	13.73	
50	50	50	433.05	866.09	7.20	3.60	102,786	3.12	
50	50	50	433.05	866.09	8.50	4.25	121,345	3.68	
50	50	50	433.05	866.09	[2] 8.01	[2] 4.00	114,328	3.47	
50	50	50	433.05	866.09	[2] 3.69	[2] 1.85	52,740	1.60	
					111.64	37.96	3,061,260	69.76	190
					[2] 91.44	[2] 31.10	2,507,344	57.14	
40	20	50	624.88	1,837.20	[2] 29.00	[2] 9.86	795,223	18.12	
40	20	50	624.88	1,837.20	[2] 61.91	[2] 21.06	1,697,760	38.69	
40	20	50	([1])	([1])	1.80	0.63	14,361	([1])	
40	20	50	624.88	1,837.20	8.50	2.89	233,084	5.31	
40	20	50	624.88	1,837.20	7.10	2.41	194,693	4.44	
40	20	50	624.88	1,837.20	4.60	1.56	126,139	2.87	
					102.70	30.14	1,448,754	35.70	212
					80.80	23.72	1,139,818	28.09	
25	50	50	347.64	1,184.56	23.70	6.96	334,328	8.24	
25	50	50	347.64	1,184.56	55.00	16.14	775,866	19.12	
25	50	50	347.64	1,184.56	2.10	0.62	29,624	0.73	
25	50	50	347.64	1,184.56	8.50	2.49	119,907	2.95	
25	50	50	347.64	1,184.56	7.50	2.20	105,800	2.61	
25	50	50	347.64	1,184.56	5.90	1.73	83,229	2.05	

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

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	ILLINOIS—Continued				
239	MOLINE				
	Government of city				
	City corporation	$12,030,106	$7,787,770	$3,602,030	$640,306
	School district	12,030,106	7,787,770	3,602,030	640,306
	Government of State	12,030,106	7,787,770	3,602,030	640,306
	Government of county	12,030,106	7,787,770	3,602,030	640,306
	Government of townships	12,030,106	7,787,770	3,602,030	640,306
160	OAK PARK				
	Government of city				
	City corporation	21,499,514	17,091,273	3,810,589	597,652
	School districts	21,499,514	17,091,273	3,810,589	597,652
	Park district	21,499,514	17,091,273	3,810,589	597,652
	Government of State	21,499,514	17,091,273	3,810,589	597,652
	Government of county	21,499,514	17,091,273	3,810,589	597,652
	Government of sanitary district	21,499,514	17,091,273	3,810,589	597,652
97	PEORIA				
	Government of city				
	City corporation	43,523,680	29,580,775	12,574,560	1,368,345
	School district	43,523,680	29,580,775	12,574,560	1,368,345
	Pleasure driveway and park district	43,523,680	29,580,775	12,574,560	1,368,345
	Government of State	43,523,680	29,580,775	12,574,560	1,368,345
	Government of county	43,523,680	29,580,775	12,574,560	1,368,345
219	QUINCY				
	Government of city				
	City corporation	18,426,749	12,459,430	5,562,140	405,179
	School district	18,426,749	12,459,430	5,562,140	405,179
	Sanitary district	18,426,749	12,459,430	5,562,140	405,179
	Government of State	18,426,749	12,459,430	5,562,140	405,179
	Government of county	18,426,749	12,459,430	5,562,140	405,179
	Government of township	18,426,749	12,459,430	5,562,140	405,179
103	ROCKFORD				
	Government of city				
	City corporation	45,415,461	29,374,595	14,970,530	1,070,336
	School district	45,415,461	29,374,595	14,970,530	1,070,336
	Park district	45,415,461	29,374,595	14,970,530	1,070,336
	Government of State	45,415,461	29,374,595	14,970,530	1,070,336
	Government of county	45,415,461	29,374,595	14,970,530	1,070,336
	Government of townships	45,415,461	29,374,595	14,970,530	1,070,336
216	ROCK ISLAND				
	Government of city				
	City corporation	11,838,959	8,590,430	2,622,530	625,999
	School district	11,838,959	8,590,430	2,622,530	625,999
	Government of State	11,838,959	8,590,430	2,622,530	625,999
	Government of county	11,838,959	8,590,430	2,622,530	625,999
	Government of townships	11,838,959	8,590,430	2,622,530	625,999
130	SPRINGFIELD				
	Government of city				
	City corporation	29,531,635	20,255,000	8,576,063	700,572
	School district	29,531,635	20,255,000	8,576,063	700,572
	Pleasure driveway and park district	29,531,635	20,255,000	8,576,063	700,572
	Government of State	29,531,635	20,255,000	8,576,063	700,572
	Government of county	29,531,635	20,255,000	8,576,063	700,572
	Government of township	29,531,635	20,255,000	8,576,063	700,572

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$86.36	$26.47	$1,038,994	$31.04	239
					68.61	21.03	825,418	24.66	
30	30	50	$359.37	$1,172.38	[2] 28.61	[2] 8.77	344,214	10.28	
30	30	50	359.37	1,172.38	40.00	12.26	481,204	14.37	
30	30	50	359.37	1,172.38	6.50	1.99	78,196	2.34	
30	30	50	359.37	1,172.38	10.50	3.22	126,316	3.77	
30	30	50	359.37	1,172.38	[2] 0.75	[2] 0.23	9,064	0.27	
					118.20	32.93	2,541,241	49.42	160
					96.20	26.80	2,068,252	40.22	
25	50	50	418.09	1,500.92	23.90	6.66	513,838	9.99	
25	50	50	418.09	1,500.92	66.90	18.64	1,438,317	27.97	
25	50	50	418.09	1,500.92	5.40	1.50	116,097	2.26	
25	50	50	418.09	1,500.92	8.50	2.37	182,746	3.55	
25	50	50	418.09	1,500.92	8.00	2.23	171,996	3.34	
25	50	50	418.09	1,500.92	5.50	1.53	118,247	2.30	
					73.50	36.75	3,198,990	39.22	97
					56.70	28.35	2,467,792	30.26	
50	50	50	533.61	1,067.23	25.10	12.55	1,092,444	13.39	
50	50	50	533.61	1,067.23	27.50	13.75	1,196,901	14.67	
50	50	50	533.61	1,067.23	4.10	2.05	178,447	2.19	
50	50	50	533.61	1,067.23	8.50	4.25	369,951	4.54	
50	50	50	533.61	1,067.23	8.30	4.15	361,247	4.43	
					63.70	31.85	1,173,884	30.27	219
					49.90	24.95	919,595	23.71	
50	50	50	475.14	950.27	21.40	10.70	394,432	10.17	
50	50	50	475.14	950.27	27.50	13.75	506,736	13.07	
50	50	50	475.14	950.27	1.00	0.50	18,427	0.48	
50	50	50	475.14	950.27	6.50	3.25	119,774	3.09	
50	50	50	475.14	950.27	7.00	3.50	128,987	3.33	
50	50	50	475.14	950.27	0.30	0.15	5,528	0.14	
					74.70	30.04	3,392,582	44.37	103
					53.90	21.67	2,447,907	32.01	
40	40	50	593.96	1,477.90	[2] 24.00	[2] 9.65	1,089,984	14.26	
40	40	50	593.96	1,477.90	27.20	10.93	1,235,301	16.16	
40	40	50	593.96	1,477.90	2.70	1.09	122,622	1.60	
40	40	50	593.96	1,477.90	8.50	3.42	386,031	5.05	
40	40	50	593.96	1,477.90	8.50	3.42	386,031	5.05	
40	40	50	593.96	1,477.90	[2] 3.80	[2] 1.53	172,613	2.26	
					84.62	25.93	1,001,778	25.42	216
					64.98	19.91	769,256	19.52	
30	30	50	300.44	980.30	[2] 24.98	[2] 7.65	295,698	7.50	
30	30	50	300.44	980.30	40.00	12.26	473,558	12.02	
30	30	50	300.44	980.30	6.50	1.99	76,953	1.95	
30	30	50	300.44	980.30	12.00	3.68	142,068	3.61	
30	30	50	300.44	980.30	[2] 1.14	[2] 0.35	13,501	0.34	
					75.50	25.91	2,229,639	35.48	130
					60.70	20.83	1,792,571	28.53	
30	50	50	469.94	1,369.65	25.60	8.78	756,010	12.03	
30	50	50	469.94	1,369.65	31.00	10.64	915,481	14.57	
30	50	50	469.94	1,369.65	4.10	1.41	121,080	1.93	
30	50	50	469.94	1,369.65	6.50	2.23	191,956	3.05	
30	50	50	469.94	1,369.65	7.60	2.61	224,440	3.57	
30	50	50	469.94	1,369.65	0.70	0.24	20,672	0.33	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	INDIANA				
187	EAST CHICAGO				
	Government of city				
	City corporation	$75,694,355	$49,195,275	$26,499,080	
	School district	75,694,355	49,195,275	26,499,080	
	Government of State	75,694,355	49,195,275	26,499,080	
	Government of county	75,694,355	49,195,275	26,499,080	
	Government of township	75,694,355	49,195,275	26,499,080	
86	EVANSVILLE				
	Government of city				
	City corporation	128,757,400	81,897,360	46,860,040	
	School district	128,757,400	81,897,360	46,860,040	
	Government of State	128,757,400	81,897,360	46,860,040	
	Government of county	128,757,400	81,897,360	46,860,040	
	Government of townships	128,757,400	81,897,360	46,860,040	
83	FORT WAYNE				
	Government of city				
	City corporation	218,445,150	161,511,800	56,933,350	
	School district	218,445,150	161,511,800	56,933,350	
	Government of State	218,445,150	161,511,800	56,933,350	
	Government of county	218,445,150	161,511,800	56,933,350	
	Government of township	218,445,150	161,511,800	56,933,350	
102	GARY				
	Government of city				
	City corporation	139,244,070	107,187,290	32,056,780	
	School district	139,244,070	107,187,290	32,056,780	
	Government of State	139,244,070	107,187,290	32,056,780	
	Government of county	139,244,070	107,187,290	32,056,780	
	Government of township	139,244,070	107,187,290	32,056,780	
162	HAMMOND				
	Government of city				
	City corporation	78,262,025	51,437,839	26,824,186	
	School district	78,262,025	51,437,839	26,824,186	
	Government of State	78,262,025	51,437,839	26,824,186	
	Government of county	78,262,025	51,437,839	26,824,186	
	Government of township	78,262,025	51,437,839	26,824,186	
21	INDIANAPOLIS				
	Government of city				
	City corporation	644,491,040	453,667,990	190,823,050	
	County	644,491,040	453,667,990	190,823,050	
	School district	644,491,040	453,667,990	190,823,050	
	Government of State	644,491,040	453,667,990	190,823,050	
	Government of township	644,491,040	453,667,990	190,823,050	
223	KOKOMO				
	Government of city				
	City corporation	40,871,140	25,451,630	15,419,510	
	School district	40,871,140	25,451,630	15,419,510	
	Government of State	40,871,140	25,451,630	15,419,510	
	Government of county	40,871,140	25,451,630	15,419,510	
	Government of township	40,871,140	25,451,630	15,419,510	
201	MUNCIE				
	Government of city				
	City corporation	62,161,365	33,448,540	28,712,825	
	School district	62,161,365	33,448,540	28,712,825	
	Government of State	62,161,365	33,448,540	28,712,825	
	Government of county	62,161,365	33,448,540	28,712,825	
	Government of township	62,161,365	33,448,540	28,712,825	

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$24.95	$24.95	$1,888,574	$41.43	187
					18.80	18.80	1,423,054	31.22	
100	100		$1,660.69	$1,660.69	10.00	10.00	756,944	16.61	
100	100		1,660.69	1,660.69	8.80	8.80	666,110	14.61	
100	100		1,660.69	1,660.69	2.80	2.80	211,944	4.65	
100	100		1,660.69	1,660.69	3.30	3.30	249,791	5.48	
100	100		1,660.69	1,660.69	0.05	0.05	3,785	0.08	
					28.71	28.71	3,697,132	39.50	86
					19.90	19.90	2,562,272	27.37	
100	100		1,375.60	1,375.60	10.30	10.30	1,326,201	14.17	
100	100		1,375.60	1,375.60	9.60	9.60	1,236,071	13.21	
100	100		1,375.60	1,375.60	2.80	2.80	360,521	3.85	
100	100		1,375.60	1,375.60	4.40	4.40	566,532	6.05	
100	100		1,375.60	1,375.60	[2] 1.61	[2] 1.61	207,807	2.22	
					20.50	20.50	4,478,045	45.77	83
					13.95	13.95	3,047,310	31.14	
100	100		2,232.54	2,232.54	5.35	5.35	1,168,682	11.94	
100	100		2,232.54	2,232.54	8.60	8.60	1,878,628	19.20	
100	100		2,232.54	2,232.54	2.80	2.80	611,566	6.25	
100	100		2,232.54	2,232.54	3.20	3.20	699,024	7.14	
100	100		2,232.54	2,232.54	0.55	0.55	120,145	1.23	
					31.73	31.73	4,418,213	57.48	102
					25.60	25.60	3,564,648	46.37	
100	100		1,811.42	1,811.42	10.00	10.00	1,392,441	18.11	
100	100		1,811.42	1,811.42	15.60	15.60	2,172,207	28.26	
100	100		1,811.42	1,811.42	2.80	2.80	389,883	5.07	
100	100		1,811.42	1,811.42	3.30	3.30	459,505	5.98	
100	100		1,811.42	1,811.42	0.03	0.03	4,177	0.05	
					29.25	29.25	2,289,164	45.43	162
					23.10	23.10	1,807,852	35.88	
100	100		1,553.28	1,553.28	9.60	9.60	751,315	14.91	
100	100		1,553.28	1,553.28	13.50	13.50	1,056,537	20.97	
100	100		1,553.28	1,553.28	2.80	2.80	219,134	4.35	
100	100		1,553.28	1,553.28	3.30	3.30	258,265	5.13	
100	100		1,553.28	1,553.28	0.05	0.05	3,913	0.08	
					28.55	28.55	18,403,377	51.29	21
					25.43	25.43	16,390,696	45.68	
100	100		1,796.15	1,796.15	10.50	10.50	6,767,156	18.86	
100	100		1,796.15	1,796.15	3.93	3.93	2,534,139	7.06	
100	100		1,796.15	1,796.15	11.00	11.00	7,089,401	19.76	
100	100		1,796.15	1,796.15	2.80	2.80	1,804,375	5.03	
100	100		1,796.15	1,796.15	[2] 0.32	[2] 0.32	208,306	0.58	
					26.60	26.60	1,087,172	29.50	223
					17.80	17.80	727,506	19.74	
100	100		1,108.97	1,108.97	9.00	9.00	367,840	9.98	
100	100		1,108.97	1,108.97	8.80	8.80	359,666	9.76	
100	100		1,108.97	1,108.97	2.80	2.80	114,439	3.11	
100	100		1,108.97	1,108.97	5.80	5.80	237,053	6.43	
100	100		1,108.97	1,108.97	0.20	0.20	8,174	0.22	
					25.80	20.64	1,603,763	37.74	201
					17.70	14.16	1,100,256	25.89	
80	80		1,462.93	1,828.66	7.65	6.12	475,534	11.19	
80	80		1,462.93	1,828.66	10.05	8.04	624,722	14.70	
80	80		1,462.93	1,828.66	2.80	2.24	174,052	4.10	
80	80		1,462.93	1,828.66	5.20	4.16	323,239	7.61	
80	80		1,462.93	1,828.66	0.10	0.08	6,216	0.15	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	INDIANA—Continued				
98	SOUTH BEND				
	Government of city				
	City corporation	$176,750,670	$112,611,760	$64,138,910	
	School district	176,750,670	112,611,760	64,138,910	
	Government of State	176,750,670	112,611,760	64,138,910	
	Government of county	176,750,670	112,611,760	64,138,910	
	Government of township	176,750,670	112,611,760	64,138,910	
114	TERRE HAUTE				
	Government of city				
	City corporation	88,709,800	58,754,680	29,955,120	
	School district	88,709,800	58,754,680	29,955,120	
	Government of State	88,709,800	58,754,680	29,955,120	
	Government of county	88,709,800	58,754,680	29,955,120	
	Government of township	88,709,800	58,754,680	29,955,120	
	IOWA				
64	CEDAR RAPIDS				
	Government of city				
	City corporation	20,761,770	10,039,060	10,349,601	$373,109
	School district	20,761,770	10,039,060	10,349,601	373,109
	Government of State	20,761,770	10,039,060	10,349,601	373,109
	Government of county	20,761,770	10,039,060	10,349,601	373,109
215	COUNCIL BLUFFS				
	Government of city				
	City corporation	11,206,172	5,160,347	5,361,373	684,452
	School district	11,206,172	5,160,347	5,361,373	684,452
	Government of State	11,206,172	5,160,347	5,361,373	684,452
	Government of county	11,206,172	5,160,347	5,361,373	684,452
157	DAVENPORT				
	Government of city				
	City corporation	51,213,555	28,832,285	22,069,770	311,500
	School district	32,135,320	13,384,610	18,599,905	150,805
	Government of State	32,975,523	14,302,542	18,508,407	164,574
	Government of county	32,975,523	14,302,542	18,508,407	164,574
54	DES MOINES				
	Government of city				
	City corporation	88,493,663	37,059,295	50,367,623	1,066,745
	School district	88,493,663	37,059,295	50,367,623	1,066,745
	Government of State	88,493,663	37,059,295	50,367,623	1,066,745
	Government of county	88,493,663	37,059,295	50,367,623	1,066,745
210	DUBUQUE				
	Government of city				
	City corporation	17,552,855	7,830,139	9,600,103	122,613
	School district	17,552,855	7,830,139	9,600,103	122,613
	Government of State	17,552,855	7,830,139	9,600,103	122,613
	Government of county	17,552,855	7,830,139	9,600,103	122,613
104	SIOUX CITY				
	Government of city				
	City corporation	34,826,905	19,185,554	15,069,596	571,755
	School district	34,826,905	19,185,554	15,069,596	571,755
	Government of State	34,826,905	19,185,554	15,069,596	571,755
	Government of county	34,826,905	19,185,554	15,069,596	571,755
225	WATERLOO				
	Government of city				
	City corporation	15,814,143	5,985,650	9,617,592	210,901
	School district	15,814,143	5,985,650	9,617,592	210,901
	Government of State	15,814,143	5,985,650	9,617,592	210,901
	Government of county	15,814,143	5,985,650	9,617,592	210,901

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$25.40	$16.94	$4,489,468	$56.05	98
					18.15	12.10	3,208,025	40.05	
67	67		$2,206.87	$3,310.31	7.40	4.93	1,307,955	16.33	
67	67		2,206.87	3,310.31	10.75	7.17	1,900,070	23.72	
67	67		2,206.87	3,310.31	2.80	1.87	494,902	6.18	
67	67		2,206.87	3,310.31	4.20	2.80	742,353	9.27	
67	67		2,206.87	3,310.31	0.25	0.17	44,188	0.55	
					34.50	34.50	3,060,488	43.06	114
					24.55	24.55	2,177,826	30.64	
100	100		1,248.19	1,248.19	10.20	10.20	904,840	12.73	
100	100		1,248.19	1,248.19	14.35	14.35	1,272,986	17.91	
100	100		1,248.19	1,248.19	2.80	2.80	248,387	3.49	
100	100		1,248.19	1,248.19	6.85	6.85	607,662	8.55	
100	100		1,248.19	1,248.19	0.30	0.30	26,613	0.37	
					101.39	23.41	2,103,783	41.82	164
					80.23	18.53	1,665,641	33.11	
15	[9] 15	25	412.67	1,786.82	[2] 28.94	[2] 6.68	600,745	11.94	
15	[9] 15	25	412.67	1,786.82	[2] 51.29	[2] 11.85	1,064,896	21.17	
15	[9] 15	25	412.67	1,786.82	[2] 7.00	[2] 1.62	145,257	2.89	
15	[9] 15	25	412.67	1,786.82	[2] 14.16	[2] 3.26	292,885	5.82	
					119.18	42.48	1,335,533	33.72	215
					101.00	36.00	1,131,868	28.57	
25	[9] 25	25	282.90	793.72	[2] 43.48	[2] 15.50	487,260	12.30	
25	[9] 25	25	282.90	793.72	[2] 57.52	[2] 20.50	644,608	16.27	
25	[9] 25	25	282.90	793.72	[2] 7.04	[2] 2.51	78,860	1.99	
25	[9] 25	25	282.90	793.72	[2] 11.14	[2] 3.97	124,805	3.15	
					71.07	26.50	2,661,789	50.52	157
					50.65	19.79	1,988,465	37.74	
40	[9] 40	50	972.11	1,969.76	[2] 18.90	[2] 9.33	968,125	18.38	
20	[9] 20	25	609.98	1,851.31	[2] 31.75	[2] 10.46	1,020,340	19.37	
20	[9] 20	25	625.92	1,906.36	[2] 6.11	[2] 2.01	201,371	3.82	
20	[9] 20	25	625.92	1,906.36	[2] 14.31	[2] 4.70	471,953	8.96	
					85.45	26.09	7,561,886	53.75	54
					64.38	19.66	5,698,057	40.50	
18	[9] 20	25	628.99	2,060.01	[2] 30.68	[2] 9.37	2,715,478	19.30	
18	[9] 20	25	628.99	2,060.01	[2] 33.70	[2] 10.29	2,982,579	21.20	
18	[9] 20	25	628.99	2,060.01	[2] 6.12	[2] 1.87	541,253	3.85	
18	[9] 20	25	628.99	2,060.01	[2] 14.95	[2] 4.56	1,322,576	9.40	
					93.20	27.20	1,635,798	39.99	210
					70.47	20.56	1,236,837	30.24	
20	[9] 20	25	429.13	1,470.18	[2] 35.10	[2] 10.24	616,059	15.06	
20	[9] 20	25	429.13	1,470.18	[2] 35.37	[2] 10.32	620,778	15.18	
20	[9] 20	25	429.13	1,470.18	[2] 7.15	[2] 2.09	125,457	3.07	
20	[9] 20	25	429.13	1,470.18	[2] 15.58	[2] 4.55	273,504	6.69	
					105.95	34.64	3,689,699	48.45	104
					82.61	27.01	2,876,986	37.78	
25	[9] 25	25	457.34	1,399.19	[2] 33.00	[2] 10.79	1,149,184	15.09	
25	[9] 25	25	457.34	1,399.19	[2] 49.61	[2] 16.22	1,727,802	22.69	
25	[9] 25	25	457.34	1,399.19	[2] 8.04	[2] 2.63	279,853	3.67	
25	[9] 25	25	457.34	1,399.19	[2] 15.30	[2] 5.00	532,860	7.00	
					100.24	32.26	1,585,106	43.14	225
					83.35	26.82	1,318,072	35.87	
18	[9] 18	25	430.40	1,337.70	[2] 35.22	[2] 11.33	556,898	15.16	
18	[9] 18	25	430.40	1,337.70	[2] 48.13	[2] 15.49	761,174	20.72	
18	[9] 18	25	430.40	1,337.70	[2] 5.52	[2] 1.78	87,291	2.38	
18	[9] 18	25	430.40	1,337.70	[2] 11.37	[2] 3.66	179,743	4.89	

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

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	KANSAS				
67	KANSAS CITY				
	Government of city				
	City corporation	$128,536,095	$83,771,047	$44,765,048	
	School district	128,536,095	83,771,047	44,765,048	
	Drainage district	54,181,212	26,763,413	27,417,799	
	Government of State	128,536,095	83,771,047	44,765,048	
	Government of county	128,536,095	83,771,047	44,765,048	
150	TOPEKA				
	Government of city				
	City corporation	83,175,952	51,618,355	31,557,597	
	School district	83,175,952	51,618,355	31,557,597	
	Government of State	83,175,952	51,618,355	31,557,597	
	Government of county	83,175,952	51,618,355	31,557,597	
91	WICHITA				
	Government of city				
	City corporation	113,548,145	79,865,680	33,682,465	
	School district	113,548,145	79,865,680	33,682,465	
	Government of State	113,548,145	79,865,680	33,682,465	
	Government of county	113,548,145	79,865,680	33,682,465	
	KENTUCKY				
139	COVINGTON				
	Government of city				
	City corporation	44,681,883	38,106,156	6,575,727	
	School district	44,681,883	38,106,156	6,575,727	
	Government of State	46,764,231	32,507,471	14,256,760	
	Government of county	39,382,443	32,507,471	6,874,972	
181	LEXINGTON				
	Government of city	50,906,382	39,988,240	10,918,142	
	Government of State	71,733,996	37,542,680	34,191,316	
	Government of county	57,972,733	37,542,680	20,430,053	
24	LOUISVILLE				
	Government of city	366,539,846	248,470,743	118,069,103	
	Government of State	546,335,492	224,803,441	321,532,051	
	Government of county	321,799,239	224,803,441	96,995,798	
	LOUISIANA				
17	NEW ORLEANS				
	Government of city				
	City corporation	476,718,530	322,865,306	153,853,224	
	Levee district	560,845,329	379,841,536	181,003,793	
	Government of State	560,845,329	379,841,536	181,003,793	
143	SHREVEPORT				
	Government of city				
	City corporation	108,187,150	68,993,400	39,193,750	
	School districts	108,187,150	68,993,400	39,193,750	
	Government of State	108,187,150	68,993,400	39,193,750	
	Government of parish	108,187,150	68,993,400	39,193,750	
	MAINE				
236	LEWISTON				
	Government of city	31,497,167	25,988,867	5,508,300	
	Government of State	31,497,167	25,988,867	5,508,300	
	Government of county	31,497,167	25,988,867	5,508,300	
105	PORTLAND				
	Government of city				
	City corporation	111,762,900	81,847,150	29,915,750	
	Bridge district	111,762,900	81,847,150	29,915,750	
	Pier site district	111,762,900	81,847,150	29,915,750	
	Government of State	111,762,900	81,847,150	29,915,750	
	Government of county	111,762,900	81,847,150	29,915,750	

[2] Average rate.
* Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[10] Basis in practice for all real property except that of public service corporations, which is assessed at 100 per cent.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$37.69	$37.69	$4,844,122	$41.67	67
					[2] 30.51	[2] 30.51	3,921,233	33.73	
100	100		$1,105.60	$1,105.60	12.61	12.61	1,620,840	13.94	
100	100		1,105.60	1,105.60	16.00	16.00	2,056,578	17.69	
100	100		[4]	[4]	4.50	4.50	243,815	[4]	
100	100		1,105.60	1,105.60	2.68	2.68	344,477	2.96	
100	100		1,105.60	1,105.60	4.50	4.50	578,412	4.98	
					30.58	26.00	2,543,618	45.68	150
					23.21	19.73	1,930,620	34.67	
85	85		1,493.87	1,757.50	[2] 11.38	[2] 9.68	946,891	17.01	
85	85		1,493.87	1,757.50	[2] 11.83	[2] 10.05	983,729	17.67	
85	85		1,493.87	1,757.50	[2] 2.55	[2] 2.17	212,053	3.81	
85	85		1,493.87	1,757.50	[2] 4.82	[2] 4.10	400,945	7.20	
					29.70	20.80	3,372,774	37.73	91
					23.93	16.75	2,717,201	30.39	
70	70		1,270.11	1,814.45	[2] 8.31	[2] 5.82	943,425	10.55	
70	70		1,270.11	1,814.45	[2] 15.62	[2] 10.93	1,773,776	19.84	
70	70		1,270.11	1,814.45	[2] 2.62	[2] 1.84	297,894	3.33	
70	70		1,270.11	1,814.45	[2] 3.15	[2] 2.21	357,679	4.00	
					33.62	25.74	1,483,273	25.44	139
					25.00	19.97	1,117,047	19.16	
[10] 80	[11] 65		766.29	959.38	16.50	13.18	737,251	12.64	
[10] 80	[11] 65		766.29	959.38	8.50	6.79	379,796	6.51	
[10] 65	[11] 60		802.01	1,212.69	[2] 3.61	[2] 2.39	168,806	2.90	
[10] 65	[11] 60		675.41	1,001.69	[2] 5.01	[2] 3.38	197,420	3.39	
					31.71	20.98	1,731,911	36.93	181
[10] 65	[11] 65		1,085.54	1,653.16	[2] 22.76	[2] 14.94	1,158,463	24.70	
[10] 65	[11] 70		1,529.67	2,256.82	[2] 3.95	[2] 2.68	283,584	6.05	
[10] 65	[11] 70		1,236.22	1,837.61	5.00	3.36	289,864	6.18	
					27.91	22.59	10,801,097	36.11	24
[10] 80	[11] 80		1,225.27	1,514.09	[2] 19.73	[2] 15.97	7,231,830	24.17	
[10] 80	[11] 80		1,826.29	2,262.37	[2] 4.18	[2] 3.37	2,282,070	7.63	
[10] 80	[11] 80		1,075.71	1,324.14	4.00	3.25	1,287,197	4.30	
					36.25	32.13	18,017,157	43.47	17
					30.50	26.38	14,792,296	35.69	
85	85		1,150.12	1,353.09	27.50	23.38	13,109,760	31.63	
100	100		1,353.09	1,353.09	3.00	3.00	1,682,536	4.06	
100	100		1,353.09	1,353.09	5.75	5.75	3,224,861	7.78	
					29.38	19.39	3,179,080	54.95	143
					15.13	9.99	1,637,413	28.30	
60	80		1,869.91	2,834.25	10.00	6.60	1,081,872	18.70	
60	80		1,869.91	2,834.25	[2] 5.13	[2] 3.39	555,541	9.60	
60	80		1,869.91	2,834.25	5.75	3.79	622,076	10.75	
60	80		1,869.91	2,834.25	8.50	5.61	919,591	15.89	
					32.00	19.20	1,007,910	29.25	236
60	60		914.13	1,523.55	22.64	13.58	713,096	20.70	
60	60		914.13	1,523.55	6.75	4.05	212,606	6.17	
60	60		914.13	1,523.55	2.61	1.57	82,208	2.39	
					32.81	24.61	3,667,052	48.68	105
					24.65	18.49	2,755,067	36.57	
75	75		1,483.58	1,978.11	24.18	18.14	2,702,427	35.87	
75	75		1,483.58	1,978.11	0.21	0.15	23,023	0.31	
75	75		1,483.58	1,978.11	0.26	0.20	29,617	0.39	
75	75		1,483.58	1,978.11	6.74	5.06	753,282	10.00	
75	75		1,483.58	1,978.11	1.42	1.06	158,703	2.11	

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

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MARYLAND				
7	BALTIMORE				
	Government of city	$1,476,386,372	$1,005,567,933	$470,818,439	
	Government of State	1,322,213,828	957,682,763	364,531,065	
	MASSACHUSETTS				
8	BOSTON				
	Government of city	1,862,799,900	1,685,597,700	177,202,200	
	Government of State	1,862,799,900	1,685,597,700	177,202,200	
129	BROCKTON				
	Government of city	70,993,625	59,322,650	11,670,975	
	Government of State	70,993,625	59,322,650	11,670,975	
	Government of county	70,993,625	59,322,650	11,670,975	
196	BROOKLINE				
	Government of city	136,797,100	118,880,800	17,916,300	
	Government of State	136,797,100	118,880,800	17,916,300	
	Government of county	136,797,100	118,880,800	17,916,300	
63	CAMBRIDGE				
	Government of city	158,452,100	138,152,000	20,300,100	
	Government of State	158,452,100	138,152,000	20,300,100	
	Government of county	158,452,100	138,152,000	20,300,100	
177	CHELSEA				
	Government of city	52,701,950	44,852,050	7,849,900	
	Government of State	52,701,950	44,852,050	7,849,900	
205	CHICOPEE				
	Government of city	50,037,350	38,603,170	11,434,180	
	Government of State	50,037,350	38,603,170	11,434,180	
	Government of county	50,037,350	38,603,170	11,434,180	
204	EVERETT				
	Government of city	55,627,150	46,237,150	9,390,000	
	Government of State	55,627,150	46,237,150	9,390,000	
	Government of county	55,627,150	46,237,150	9,390,000	
58	FALL RIVER				
	Government of city	206,542,250	140,167,200	66,375,050	
	Government of State	206,542,250	140,167,200	66,375,050	
	Government of county	206,542,250	140,167,200	66,375,050	
192	FITCHBURG				
	Government of city	59,498,825	43,054,725	16,444,100	
	Government of State	59,498,825	43,054,725	16,444,100	
	Government of county	59,498,825	43,054,725	16,444,100	
170	HAVERHILL				
	Government of city	66,179,540	55,442,425	10,737,115	
	Government of State	66,179,540	55,442,425	10,737,115	
	Government of county	66,179,540	55,442,425	10,737,115	
136	HOLYOKE				
	Government of city	116,077,260	91,222,730	24,854,530	
	Government of State	116,077,260	91,222,730	24,854,530	
	Government of county	116,077,260	91,222,730	24,854,530	
87	LAWRENCE				
	Government of city	129,061,750	94,705,400	34,356,350	
	Government of State	129,061,750	94,705,400	34,356,350	
	Government of county	129,061,750	94,705,400	34,356,350	
71	LOWELL				
	Government of city	145,380,213	108,252,650	37,127,563	
	Government of State	145,380,213	108,252,650	37,127,563	
	Government of county	145,380,213	108,252,650	37,127,563	

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$20.53	$18.23	$29,928,177	$37.58	7
85	[12] 95	-------	$1,854.07	$2,086.21	[2] 18.05	[2] 16.04	26,643,885	33.46	
85	[12] 95	-------	1,660.46	1,879.08	[2] 2.48	[2] 2.19	3,284,292	4.12	
					26.70	26.70	49,736,757	63.63	8
100	100	-------	2,383.25	2,383.25	25.04	25.04	46,653,117	59.69	
100	100	-------	2,383.25	2,383.25	1.66	1.66	3,083,640	3.95	
					39.00	39.00	2,768,281	42.38	129
100	100	-------	1,086.93	1,086.93	34.73	34.73	2,465,499	37.75	
100	100	-------	1,086.93	1,086.93	2.02	2.02	143,280	2.19	
100	100	-------	1,086.93	1,086.93	2.25	2.25	159,502	2.44	
					19.20	19.20	2,626,504	61.20	196
100	100	-------	3,187.70	3,187.70	16.42	16.42	2,246,208	52.34	
100	100	-------	3,187.70	3,187.70	1.55	1.55	212,036	4.94	
100	100	-------	3,187.70	3,187.70	1.23	1.23	168,260	3.92	
					33.30	33.30	5,276,455	44.44	63
100	100	-------	1,334.68	1,334.68	30.14	30.14	4,775,746	40.23	
100	100	-------	1,334.68	1,334.68	1.76	1.76	278,876	2.35	
100	100	-------	1,334.68	1,334.68	1.40	1.40	221,833	1.87	
					38.80	38.80	2,044,836	43.10	177
100	100	-------	1,110.92	1,110.92	36.94	36.94	1,946,810	41.04	
100	100	-------	1,110.92	1,110.92	1.86	1.86	98,026	2.07	
					29.50	29.50	1,475,928	35.09	205
100	100	-------	1,189.67	1,189.67	25.77	25.77	1,289,463	30.66	
100	100	-------	1,189.67	1,189.67	2.11	2.11	105,600	2.51	
100	100	-------	1,189.67	1,189.67	1.62	1.62	80,865	1.92	
					32.20	32.20	1,791,195	42.48	204
100	100	-------	1,319.30	1,319.30	29.05	29.05	1,615,969	38.33	
100	100	-------	1,319.30	1,319.30	1.79	1.79	99,573	2.36	
100	100	-------	1,319.30	1,319.30	1.36	1.36	75,653	1.79	
					27.60	27.60	5,701,167	44.06	58
100	100	-------	1,596.20	1,596.20	24.74	24.74	5,109,855	39.49	
100	100	-------	1,596.20	1,596.20	1.98	1.98	408,480	3.16	
100	100	-------	1,596.20	1,596.20	0.88	0.88	182,832	1.41	
					29.20	29.20	1,737,611	39.77	192
100	100	-------	1,361.87	1,361.87	25.97	25.97	1,545,184	35.37	
100	100	-------	1,361.87	1,361.87	1.94	1.94	115,680	2.65	
100	100	-------	1,361.87	1,361.87	1.29	1.29	76,747	1.76	
					30.40	30.40	2,011,893	41.05	170
100	100	-------	1,350.30	1,350.30	26.87	26.87	1,778,244	36.28	
100	100	-------	1,350.30	1,350.30	1.79	1.79	118,200	2.41	
100	100	-------	1,350.30	1,350.30	1.74	1.74	115,449	2.36	
					23.00	23.00	2,669,777	44.25	136
100	100	-------	1,923.72	1,923.72	19.56	19.56	2,270,808	37.63	
100	100	-------	1,923.72	1,923.72	1.95	1.95	226,212	3.75	
100	100	-------	1,923.72	1,923.72	1.49	1.49	172,757	2.86	
					28.00	28.00	3,613,698	38.65	87
100	100	-------	1,380.43	1,380.43	23.37	23.37	3,016,173	32.26	
100	100	-------	1,380.43	1,380.43	2.34	2.34	302,280	3.23	
100	100	-------	1,380.43	1,380.43	2.29	2.29	295,245	3.16	
					31.80	31.80	4,623,090	41.96	71
100	100	-------	1,319.49	1,319.49	28.20	28.20	4,099,447	37.21	
100	100	-------	1,319.49	1,319.49	2.04	2.04	297,240	2.70	
100	100	-------	1,319.49	1,319.49	1.56	1.56	226,403	2.05	

[12] Basis in practice for all personal property except securities, which are assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MASSACHUSETTS—Continued				
78	LYNN				
	Government of city	$119,821,665	$102,056,235	$17,765,430	
	Government of State	119,821,665	102,056,235	17,765,430	
	Government of county	119,821,665	102,056,235	17,765,430	
159	MALDEN				
	Government of city	59,323,350	50,705,750	8,617,600	
	Government of State	59,323,350	50,705,750	8,617,600	
	Government of county	59,323,350	50,705,750	8,617,600	
174	MEDFORD				
	Government of city	59,441,500	53,851,850	5,589,650	
	Government of State	59,441,500	53,851,850	5,589,650	
	Government of county	59,441,500	53,851,850	5,589,650	
62	NEW BEDFORD				
	Government of city	220,193,500	137,838,275	82,355,225	
	Government of State	220,193,500	137,838,275	82,355,225	
	Government of county	220,193,500	137,838,275	82,355,225	
154	NEWTON				
	Government of city	117,850,800	101,498,800	16,352,000	
	Government of State	117,850,800	101,498,800	16,352,000	
	Government of county	117,850,800	101,498,800	16,352,000	
180	PITTSFIELD				
	Government of city	54,736,445	46,110,190	8,626,255	
	Government of State	54,736,445	46,110,190	8,626,255	
	Government of county	54,736,445	46,110,190	8,626,255	
134	QUINCY				
	Government of city	109,163,500	95,971,750	13,191,750	
	Government of State	109,163,500	95,971,750	13,191,750	
	Government of county	109,163,500	95,971,750	13,191,750	
197	SALEM				
	Government of city	52,406,140	41,539,840	10,866,300	
	Government of State	52,406,140	41,539,840	10,866,300	
	Government of county	52,406,140	41,539,840	10,866,300	
82	SOMERVILLE				
	Government of city	104,769,800	95,027,000	9,742,800	
	Government of State	104,769,800	95,027,000	9,742,800	
	Government of county	104,769,800	95,027,000	9,742,800	
51	SPRINGFIELD				
	Government of city	289,226,200	254,097,370	35,128,830	
	Government of State	289,226,200	254,097,370	35,128,830	
	Government of county	289,226,200	254,097,370	35,128,830	
217	TAUNTON				
	Government of city	40,456,130	31,721,290	8,734,840	
	Government of State	40,456,130	31,721,290	8,734,840	
	Government of county	40,456,130	31,721,290	8,734,840	
234	WALTHAM				
	Government of city	48,843,350	38,100,300	10,743,050	
	Government of State	48,843,350	38,100,300	10,743,050	
	Government of county	48,843,350	38,100,300	10,743,050	
37	WORCESTER				
	Government of city	305,952,000	260,658,550	45,293,450	
	Government of State	305,952,000	260,658,550	45,293,450	
	Government of county	305,952,000	260,658,550	45,293,450	

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$35.80	$35.80	$4,289,616	$41.54	78
100	100	.....	$1,160.30	$1,160.30	32.15	32.15	3,852,267	37.30	
100	100	.....	1,160.30	1,160.30	1.85	1.85	221,670	2.15	
100	100	.....	1,160.30	1,160.30	1.80	1.80	215,679	2.09	
					32.20	32.20	1,910,212	36.79	159
100	100	.....	1,142.70	1,142.70	29.17	29.17	1,730,462	33.33	
100	100	.....	1,142.70	1,142.70	1.72	1.72	102,036	1.97	
100	100	.....	1,142.70	1,142.70	1.31	1.31	77,714	1.50	
					33.20	33.20	1,973,458	41.08	174
100	100	.....	1,237.44	1,237.44	30.43	30.43	1,808,805	37.66	
100	100	.....	1,237.44	1,237.44	1.57	1.57	93,323	1.94	
100	100	.....	1,237.44	1,237.44	1.20	1.20	71,330	1.48	
					26.00	26.00	5,725,139	47.91	62
100	100	.....	1,842.81	1,842.81	23.05	23.05	5,075,460	42.48	
100	100	.....	1,842.81	1,842.81	2.04	2.04	448,800	3.76	
100	100	.....	1,842.81	1,842.81	0.91	0.91	200,879	1.68	
					27.40	27.40	3,229,112	60.55	154
100	100	.....	2,209.76	2,209.76	24.61	24.61	2,900,308	54.38	
100	100	.....	2,209.76	2,209.76	1.58	1.58	186,204	3.49	
100	100	.....	2,209.76	2,209.76	1.21	1.21	142,600	2.67	
					30.20	30.20	1,653,040	35.08	180
100	100	.....	1,161.64	1,161.64	26.28	26.28	1,438,474	30.53	
100	100	.....	1,161.64	1,161.64	1.88	1.88	102,904	2.18	
100	100	.....	1,161.64	1,161.64	2.04	2.04	111,662	2.37	
					27.00	27.00	2,948,050	48.62	134
100	100	.....	1,800.37	1,800.37	24.46	24.46	2,670,139	44.04	
100	100	.....	1,800.37	1,800.37	1.42	1.42	155,280	2.56	
100	100	.....	1,800.37	1,800.37	1.12	1.12	122,631	2.02	
					32.50	32.50	1,703,199	39.76	197
100	100	.....	1,223.50	1,223.50	28.90	28.90	1,514,537	35.36	
100	100	.....	1,223.50	1,223.50	1.82	1.82	95,379	2.23	
100	100	.....	1,223.50	1,223.50	1.78	1.78	93,283	2.18	
					27.40	27.40	2,870,281	28.90	82
100	100	.....	1,054.95	1,054.95	24.21	24.21	2,536,477	25.54	
100	100	.....	1,054.95	1,054.95	1.81	1.81	189,480	1.91	
100	100	.....	1,054.95	1,054.95	1.38	1.38	144,324	1.45	
					28.40	28.40	8,215,317	57.67	51
100	100	.....	2,030.26	2,030.26	25.56	25.56	7,392,622	51.89	
100	100	.....	2,030.26	2,030.26	1.61	1.61	466,339	3.27	
100	100	.....	2,030.26	2,030.26	1.23	1.23	356,356	2.50	
					29.20	29.20	1,181,315	30.04	217
100	100	.....	1,028.89	1,028.89	26.22	26.22	1,060,760	26.98	
100	100	.....	1,028.89	1,028.89	2.06	2.06	83,280	2.12	
100	100	.....	1,028.89	1,028.89	0.92	0.92	37,275	0.95	
					31.40	31.40	1,533,681	43.84	234
100	100	.....	1,396.04	1,396.04	28.27	28.27	1,380,626	39.46	
100	100	.....	1,396.04	1,396.04	1.78	1.78	86,880	2.48	
100	100	.....	1,396.04	1,396.04	1.35	1.35	66,175	1.89	
					29.40	29.40	8,995,220	47.07	37
100	100	.....	1,600.96	1,600.96	26.41	26.41	8,080,192	42.28	
100	100	.....	1,600.96	1,600.96	1.80	1.80	550,080	2.88	
100	100	.....	1,600.96	1,600.96	1.19	1.19	364,948	1.91	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MICHIGAN				
207	BATTLE CREEK				
	Government of city				
	City corporation	$53,504,630	$39,314,170	$14,190,460	
	School district	53,504,630	39,314,170	14,190,460	
	Government of State	53,504,630	39,314,170	14,190,460	
	Government of county	53,504,630	39,314,170	14,190,460	
171	BAY CITY				
	Government of city				
	City corporation	47,934,246	37,638,305	10,295,941	
	School district	47,934,246	37,638,305	10,295,941	
	Government of State	47,934,246	37,638,305	10,295,941	
	Government of county	47,934,246	37,638,305	10,295,941	
4	DETROIT				
	Government of city				
	City corporation	2,757,664,010	2,185,646,220	572,017,790	
	County	2,757,664,010	2,185,646,220	572,017,790	
	Government of State	2,757,664,010	2,185,646,220	572,017,790	
60	FLINT				
	Government of city				
	City corporation	154,285,570	116,923,708	37,361,862	
	School district	154,285,570	116,923,708	37,361,862	
	Government of State	154,285,570	116,923,708	37,361,862	
	Government of county	154,285,570	116,923,708	37,361,862	
50	GRAND RAPIDS				
	Government of city				
	City corporation	231,273,164	160,651,340	70,621,824	
	School district	231,273,164	160,651,340	70,621,824	
	Government of State	231,273,164	160,651,340	70,621,824	
	Government of county	231,273,164	160,651,340	70,621,824	
99	HAMTRAMCK				
	Government of city				
	City corporation	111,134,652	73,403,950	37,730,702	
	School district	111,134,652	73,403,950	37,730,702	
	Government of State	111,134,652	73,403,950	37,730,702	
	Government of county	111,134,652	73,403,950	37,730,702	
116	HIGHLAND PARK				
	Government of city				
	City corporation	197,923,950	90,293,400	107,630,550	
	School district	197,923,950	90,293,400	107,630,550	
	Government of State	197,923,950	90,293,400	107,630,550	
	Government of county	197,923,950	90,293,400	107,630,550	
142	JACKSON				
	Government of city				
	City corporation	81,424,145	65,246,985	16,177,160	
	School district	81,424,145	65,246,985	16,177,160	
	Government of State	81,424,145	65,246,985	16,177,160	
	Government of county	81,424,145	65,246,985	16,177,160	
153	KALAMAZOO				
	Government of city				
	City corporation	73,622,445	53,117,575	20,504,870	
	School district	73,622,445	53,117,575	20,504,870	
	Government of State	73,622,445	53,117,575	20,504,870	
	Government of county	73,622,445	53,117,575	20,504,870	
117	LANSING				
	Government of city				
	City corporation	144,999,085	104,496,905	40,502,180	
	School district	144,999,085	104,496,905	40,502,180	
	Government of State	144,999,085	104,496,905	40,502,180	
	Government of county	144,999,085	104,496,905	40,502,180	

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$31.51	$23.64	$1,685,931	$40.63	207
					24.20	18.15	1,294,812	31.20	
75	75		$1,289.45	$1,719.27	10.00	7.50	535,046	12.89	
75	75		1,289.45	1,719.27	14.20	10.65	759,766	18.31	
75	75		1,289.45	1,719.27	2.81	2.11	150,348	3.62	
75	75		1,289.45	1,719.27	4.50	3.38	240,771	5.80	
					36.31	36.31	1,740,492	35.68	171
					28.71	28.71	1,376,192	28.21	
100	100		982.58	982.58	14.57	14.57	698,402	14.32	
100	100		982.58	982.58	14.14	14.14	677,790	13.89	
100	100		982.58	982.58	2.36	2.36	113,125	2.32	
100	100		982.58	982.58	5.24	5.24	251,175	5.15	
					25.32	25.32	69,842,204	57.34	4
					22.97	22.97	63,356,178	52.01	
100	100		2,263.93	2,263.93	20.38	20.38	56,209,416	46.15	
100	100		2,263.93	2,263.93	2.59	2.59	7,146,762	5.87	
100	100		2,263.93	2,263.93	2.35	2.35	6,486,026	5.32	
					34.80	34.80	5,367,140	42.88	60
					26.82	26.82	4,138,483	33.06	
100	100		1,232.60	1,232.60	13.73	13.73	2,118,643	16.93	
100	100		1,232.60	1,232.60	13.09	13.09	2,019,840	16.14	
100	100		1,232.60	1,232.60	2.46	2.46	379,476	3.03	
100	100		1,232.60	1,232.60	5.52	5.52	849,181	6.78	
					27.83	27.83	6,435,322	43.21	50
					22.26	22.26	5,147,712	34.57	
100	100		1,553.04	1,553.04	10.47	10.47	2,420,618	16.25	
100	100		1,553.04	1,553.04	11.79	11.79	2,727,094	18.31	
100	100		1,553.04	1,553.04	2.47	2.47	570,862	3.83	
100	100		1,553.04	1,553.04	3.10	3.10	716,748	4.81	
					25.35	25.35	2,817,263	35.79	99
					20.50	20.50	2,278,260	28.94	
100	100		1,411.75	1,411.75	12.25	12.25	1,361,399	17.29	
100	100		1,411.75	1,411.75	8.25	8.25	916,861	11.65	
100	100		1,411.75	1,411.75	2.38	2.38	264,500	3.36	
100	100		1,411.75	1,411.75	2.47	2.47	274,503	3.49	
					21.88	21.88	4,331,198	61.92	116
					17.00	17.00	3,364,707	48.11	
100	100		2,829.71	2,829.71	9.40	9.40	1,860,485	26.60	
100	100		2,829.71	2,829.71	7.60	7.60	1,504,222	21.51	
100	100		2,829.71	2,829.71	2.35	2.35	465,599	6.66	
100	100		2,829.71	2,829.71	2.53	2.53	500,892	7.16	
					25.83	25.83	2,088,204	36.02	142
					17.07	17.07	1,374,928	23.72	
100	100		1,404.54	1,404.54	9.76	9.76	779,718	13.45	
100	100		1,404.54	1,404.54	7.31	7.31	595,210	10.27	
100	100		1,404.54	1,404.54	2.80	2.80	227,988	3.93	
100	100		1,404.54	1,404.54	5.96	5.96	485,288	8.37	
					33.06	26.41	2,431,043	45.34	153
					24.25	19.40	1,785,689	33.31	
80	80		1,373.22	1,716.53	11.00	8.80	810,192	15.11	
80	80		1,373.22	1,716.53	13.25	10.60	975,497	18.20	
80	80		1,373.22	1,716.53	2.85	2.26	208,033	3.88	
80	80		1,373.22	1,716.53	5.96	4.75	437,321	8.16	
					23.43	23.43	3,394,160	49.10	117
					18.21	18.21	2,641,077	38.21	
100	100		2,097.64	2,097.64	[2] 8.32	[2] 8.32	1,206,299	17.45	
100	100		2,097.64	2,097.64	9.89	9.89	1,434,778	20.76	
100	100		2,097.64	2,097.64	2.07	2.07	298,537	4.32	
100	100		2,097.64	2,097.64	3.15	3.15	454,546	6.58	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MICHIGAN—Continued				
195	MUSKEGON				
	Government of city				
	City corporation	$60,233,620	$44,585,185	$15,648,435	
	School district	60,233,620	44,585,185	15,648,435	
	Government of State	60,233,620	44,585,185	15,648,435	
	Government of county	60,233,620	44,585,185	15,648,435	
176	PONTIAC				
	Government of city				
	City corporation	52,188,040	39,864,150	12,323,890	
	School district	52,188,040	39,864,150	12,323,890	
	Government of State	52,188,040	39,864,150	12,323,890	
	Government of county	52,188,040	39,864,150	12,323,890	
111	SAGINAW				
	Government of city				
	City corporation	88,571,102	68,299,850	20,271,252	
	School district	88,571,102	68,299,850	20,271,252	
	Government of State	88,571,102	68,299,850	20,271,252	
	Government of county	88,571,102	68,299,850	20,271,252	
	MINNESOTA				
70	DULUTH				
	Government of city				
	City corporation	131,951,182	60,358,561	71,592,621	
	School district	131,951,182	60,358,561	71,592,621	
	Government of State	131,951,182	60,358,561	71,592,621	
	Government of county	131,951,182	60,358,561	71,592,621	
16	MINNEAPOLIS				
	Government of city				
	City corporation	401,307,311	248,512,476	152,794,835	
	County	401,307,311	248,512,476	152,794,835	
	Government of State	401,307,311	248,512,476	152,794,835	
32	ST. PAUL				
	Government of city	260,151,223	138,298,904	121,852,319	
	Government of State	260,151,223	138,298,904	121,852,319	
	Government of county	260,151,223	138,298,904	121,852,319	
	MISSOURI				
19	KANSAS CITY				
	Government of city				
	City corporation	480,102,472	269,592,840	177,741,000	$32,768,632
	County	595,088,179	403,158,780	153,007,818	38,921,581
	School district	587,152,331	401,347,880	152,974,808	32,829,643
	Government of State	595,088,179	403,158,780	153,007,818	38,921,581
100	ST. JOSEPH				
	Government of city				
	City corporation	79,241,390	55,804,310	17,765,010	5,672,070
	School district	79,241,390	55,804,310	17,765,010	5,672,070
	Government of State	79,241,390	55,804,310	17,765,010	5,672,070
	Government of county	79,241,390	55,804,310	17,765,010	5,672,070
6	ST. LOUIS				
	Government of city				
	City corporation	1,194,633,620	820,229,080	309,462,725	64,941,215
	School district	1,194,489,740	820,229,080	309,319,445	64,941,215
	Government of State	1,194,489,740	820,229,080	309,319,445	64,941,215

[2] Average rate.
[9] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent.
[13] 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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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$33.74	$33.74	$2,032,282	$47.17	195
					24.84	24.84	1,496,203	34.72	
100	100		$1,397.92	$1,397.92	13.22	13.22	796,288	18.48	
100	100		1,397.92	1,397.92	11.62	11.62	699,915	16.24	
100	100		1,397.92	1,397.92	2.20	2.20	132,514	3.08	
100	100		1,397.92	1,397.92	6.70	6.70	403,565	9.37	
					45.60	45.60	2,380,197	50.16	176
					34.66	34.66	1,809,098	38.12	
100	100		1,099.74	1,099.74	17.23	17.23	899,513	18.96	
100	100		1,099.74	1,099.74	17.43	17.43	909,585	19.17	
100	100		1,099.74	1,099.74	2.66	2.66	138,742	2.92	
100	100		1,099.74	1,099.74	8.28	8.28	432,357	9.11	
					35.21	35.21	3,118,890	43.61	111
					25.64	25.64	2,271,238	31.76	
100	100		1,238.53	1,238.53	12.93	12.93	1,145,232	16.01	
100	100		1,238.53	1,238.53	[2] 12.71	[2] 12.71	1,126,006	15.75	
100	100		1,238.53	1,238.53	2.79	2.79	247,143	3.46	
100	100		1,238.53	1,238.53	6.78	6.78	600,509	8.40	
					43.89	22.04	5,790,750	52.40	70
					32.80	16.47	4,327,516	39.16	
40	[13]		1,194.11	2,378.19	[2] 15.21	[2] 7.64	2,007,022	18.16	
40	[13]		1,194.11	2,378.19	[2] 17.59	[2] 8.83	2,320,494	21.00	
40	[13]		1,194.11	2,378.19	[2] 4.90	[2] 2.46	646,029	5.85	
40	[13]		1,194.11	2,378.19	[2] 6.19	[2] 3.11	817,205	7.40	
					55.27	24.89	22,181,701	52.14	16
					49.45	22.27	19,846,070	46.65	
40	[9] 30		943.29	2,094.19	[2] 43.50	[2] 19.59	17,456,691	41.03	
40	[9] 30		943.29	2,094.19	[2] 5.95	[2] 2.68	2,389,379	5.62	
40	[9] 30		943.29	2,094.19	[2] 5.82	[2] 2.62	2,335,631	5.49	
					48.18	23.44	12,522,820	50.91	32
[14] 40	[15]		1,057.52	2,171.80	[2] 31.89	[2] 15.51	8,285,993	33.68	
[14] 40	[15]		1,057.52	2,171.80	[2] 5.29	[2] 2.57	1,375,508	5.59	
[14] 40	[15]		1,057.52	2,171.80	[2] 11.00	[2] 5.36	2,861,319	11.63	
					29.94	23.30	16,215,652	44.80	19
					28.94	22.45	15,620,564	43.16	
67	70	86	1,326.49	1,918.57	[2] 13.14	[2] 9.09	6,309,433	17.43	
100	60	86	1,644.19	1,943.53	4.30	3.64	2,558,879	7.07	
100	60	86	1,622.26	1,918.80	11.50	9.72	6,752,252	18.66	
100	60	86	1,644.19	1,943.53	1.00	0.85	595,088	1.64	
					33.91	23.85	2,687,155	34.32	100
					25.16	17.70	1,993,793	25.46	
70	70	75	1,011.98	1,438.79	[2] 12.91	[2] 9.08	1,023,086	13.07	
70	70	75	1,011.98	1,438.79	12.25	8.62	970,707	12.40	
70	70	75	1,011.98	1,438.79	1.00	0.70	79,241	1.01	
70	70	75	1,011.98	1,438.79	7.75	5.45	614,121	7.84	
					23.39	15.98	27,938,245	34.28	6
					22.39	15.30	26,743,755	32.82	
70	65	65	1,465.97	2,144.73	[2] 13.79	[2] 9.42	16,471,143	20.21	
70	65	65	1,465.80	2,144.46	8.60	5.88	10,272,612	12.61	
70	65	65	1,465.80	2,144.46	1.00	0.68	1,194,460	1.47	

[14] Basis in practice for all real property except $926,602, which is assessed at 33 per cent.

[15] Personal property amounting to $3,778,194 assessed on a basis of 25 per cent; $18,769,197 assessed on a basis of 35 per cent; $13,340,175 assessed on a basis of 40 per cent, and $85,964,753 money and credits, assessed on a basis of 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	MISSOURI—Continued				
206	SPRINGFIELD				
	Government of city				
	City corporation	$38, 525, 946	$26, 663, 725	$10, 449, 753	$1, 412, 468
	School district	38, 525, 946	26, 663, 725	10, 449, 753	1, 412, 468
	Government of State	38, 525, 946	26, 663, 725	10, 449, 753	1, 412, 468
	Government of county	38, 525, 946	26, 663, 725	10, 449, 753	1, 412, 468
	MONTANA				
199	BUTTE				
	Government of city				
	City corporation	19, 350, 785	12, 732, 346	6, 516, 909	101, 530
	School district	19, 350, 785	12, 732, 346	6, 516, 909	101, 530
	Government of State	19, 350, 785	12, 732, 346	6, 516, 909	101, 530
	Government of county	19, 350, 785	12, 732, 346	6, 516, 909	101, 530
	NEBRASKA				
135	LINCOLN				
	Government of city				
	City corporation	102, 241, 750	76, 038, 010	21, 654, 325	4, 549, 415
	School district	94, 707, 882	70, 697, 080	20, 055, 257	3, 955, 545
	Sanitary district	94, 707, 882	70, 697, 080	20, 055, 257	3, 955, 545
	Government of State	94, 707, 882	70, 697, 080	20, 055, 257	3, 955, 545
	Government of county	94, 707, 882	70, 697, 080	20, 055, 257	3, 955, 545
34	OMAHA				
	Government of city				
	City corporation	339, 935, 358	233, 622, 500	106, 312, 858	
	School district	325, 197, 161	233, 622, 500	91, 574, 661	
	Government of State	339, 935, 358	233, 622, 500	106, 312, 858	
	Government of county	339, 935, 358	233, 622, 500	106, 312, 858	
	NEW HAMPSHIRE				
96	MANCHESTER				
	Government of city	115, 658, 641	94, 550, 811	21, 107, 830	
	Government of State	118, 869, 769	94, 945, 899	23, 923, 870	
	Government of county	118, 869, 769	94, 945, 899	23, 923, 870	
	NEW JERSEY				
155	ATLANTIC CITY				
	Government of city	206, 040, 404	193, 682, 325	10, 092, 400	2, 265, 679
	Government of State	207, 885, 194	192, 734, 115	12, 885, 400	2, 265, 679
	Government of county	207, 885, 194	192, 734, 115	12, 885, 400	2, 265, 679
92	BAYONNE				
	Government of city	152, 613, 003	110, 640, 407	40, 258, 815	1, 713, 781
	Government of State	146, 366, 731	103, 769, 135	40, 883, 815	1, 713, 781
	Government of county	146, 366, 731	103, 769, 135	40, 883, 815	1, 713, 781
59	CAMDEN				
	Government of city	158, 537, 342	134, 936, 320	19, 267, 225	4, 333, 797
	Government of State	164, 194, 574	140, 835, 091	19, 025, 686	4, 333, 797
	Government of county	164, 194, 574	140, 835, 091	19, 025, 686	4, 333, 797
137	EAST ORANGE				
	Government of city	94, 392, 582	84, 189, 300	9, 895, 800	307, 482
	Government of State	95, 818, 907	83, 703, 025	11, 808, 400	307, 482
	Government of county	95, 818, 907	83, 703, 025	11, 808, 400	307, 482
73	ELIZABETH				
	Government of city	125, 617, 596	103, 209, 355	18, 301, 270	4, 106, 971
	Government of State	127, 944, 886	102, 926, 555	20, 911, 360	4, 106, 971
	Government of county	127, 944, 886	102, 926, 555	20, 911, 360	4, 106, 971

[16] All personal property in class 1, assessed on a basis of 100 per cent; class 2, assessed on a basis of 20 per cent; class 3, assessed on a basis of 33 per cent; class 4, assessed on a basis of 30 per cent; class 5, assessed on a basis of 7 per cent; and classes 6 and 7, assessed on a basis of 40 per cent.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$29.40	$20.58	$1,132,662	$27.02	206
					23.00	16.10	886,096	21.14	
70	70	70	$919.21	$1,313.16	10.00	7.00	385,259	9.19	
70	70	70	919.21	1,313.16	13.00	9.10	500.837	11.95	
70	70	70	919.21	1,313.16	1.10	0.77	42,379	1.01	
70	70	70	919.21	1,313.16	5.30	3.71	204,187	4.87	
					71.40	17.30	1,381,647	32.55	199
					44.80	10.85	866,916	20.30	
30	(16)	40	453.03	1,869.84	23.00	5.57	445,069	10.42	
30	(16)	40	453.03	1,869.84	21.80	5.28	421,847	9.88	
30	(16)	40	453.03	1,869.84	4.40	1.07	85,144	1.99	
30	(16)	40	453.03	1,869.84	22.20	5.38	429,587	10.06	
					26.43	19.50	2,553,985	42.16	135
					22.75	16.84	2,205,461	36.41	
85	65	50	1,687.80	2,176.89	6.75	5.23	690,135	11.39	
80	60	45	1,563.43	2,155.72	15.00	10.88	1,420,618	23.45	
80	60	45	1,563.43	2,155.72	1.00	0.73	94,708	1.56	
80	60	45	1,563.43	2,155.72	2.35	1.70	222,563	3.67	
80	60	45	1,563.43	2,155.72	1.33	0.96	125,961	2.08	
					30.60	22.31	10,210,424	48.22	34
					24.95	18.19	8,289,790	39.15	
75	17 75		1,605.23	2,200.12	11.95	8.72	4,062,227	19.18	
75	17 75		1,535.63	2,107.32	13.00	9.47	4,227,563	19.96	
75	17 75		1,605.23	2,200.12	2.35	1.71	798,848	3.77	
75	17 75		1,605.23	2,200.12	3.30	2.41	1,121,786	5.30	
					28.50	28.50	3,312,812	39.87	96
100	100		1,391.85	1,391.85	23.81	23.81	2,754,348	33.15	
100	100		1,430.49	1,430.49	2.70	2.70	321,615	3.87	
100	100		1,430.49	1,430.49	1.99	1.99	236,849	2.85	
					31.60	31.60	6,522,748	122.41	155
100	100	100	3,866.62	3,866.62	22.41	22.41	4,612,427	86.56	
100	100	100	3,901.24	3,901.24	4.68	4.68	973,112	18.26	
100	100	100	3,901.24	3,901.24	4.51	4.51	937,209	17.59	
					38.82	26.10	5,847,363	65.87	92
67	67	100	1,719.25	2,556.54	26.73	17.97	4,078,887	45.95	
67	67	100	1,648.89	2,451.52	4.77	3.21	697,466	7.86	
67	67	100	1,648.89	2,451.52	7.32	4.92	1,071,010	12.07	
					28.00	28.00	4,488,100	34.89	59
100	100	100	1,232.39	1,232.39	19.31	19.31	3,060,880	23.79	
100	100	100	1,276.37	1,276.37	4.60	4.60	756,014	5.88	
100	100	100	1,276.37	1,276.37	4.09	4.09	671,206	5.22	
					32.90	32.90	3,119,893	52.03	137
100	100	100	1,574.08	1,574.08	22.82	22.82	2,154,039	35.92	
100	100	100	1,597.86	1,597.86	4.68	4.68	448,432	7.48	
100	100	100	1,597.86	1,597.86	5.40	5.40	517,422	8.63	
					32.62	32.62	4,117,077	(4)	73
100	100	100	(4)	(4)	24.31	24.31	3,053,137	(4)	
100	100	100	(4)	(4)	4.68	4.68	599,062	(4)	
100	100	100	(4)	(4)	3.63	3.63	464,878	(4)	

[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[17] Basis in practice for all personal property except $4,750,250, which is assessed at 25 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NEW JERSEY—Continued				
121	HOBOKEN				
	Government of city	$95,595,194	$75,367,100	$8,411,400	$11,816,694
	Government of State	98,179,878	75,230,384	11,132,800	11,816,694
	Government of county	98,179,878	75,230,384	11,132,800	11,816,694
23	JERSEY CITY				
	Government of city				
	City corporation	516,909,606	355,539,222	52,929,000	108,441,384
	County	518,205,030	334,167,946	75,595,700	108,441,384
	Government of State	518,205,030	334,167,946	75,595,700	108,441,384
15	NEWARK				
	Government of city				
	City corporation	660,233,508	535,183,115	120,000,450	5,049,943
	County	670,664,299	529,215,906	136,398,450	5,049,943
	Government of State	670,664,299	529,215,906	136,398,450	5,049,933
220	NEW BRUNSWICK				
	Government of city	34,765,795	30,428,085	4,107,550	230,160
	Government of State	35,291,080	30,336,928	4,723,992	230,160
	Government of county	35,291,080	30,336,928	4,723,992	230,160
231	ORANGE				
	Government of city	33,709,666	30,446,950	2,976,450	286,266
	Government of State	34,285,116	30,154,300	3,844,550	286,266
	Government of county	34,285,116	30,154,300	3,844,550	286,266
118	PASSAIC				
	Government of city	94,819,550	73,532,450	21,111,600	175,500
	Government of State	95,272,200	72,792,600	22,304,100	175,500
	Government of county	95,272,200	72,792,600	22,304,100	175,500
53	PATERSON				
	Government of city	184,463,850	155,034,293	28,912,470	517,087
	Government of State	188,471,898	153,913,191	34,041,620	517,087
	Government of county	187,750,898	153,192,191	34,041,620	517,087
179	PERTH AMBOY				
	Government of city	41,783,174	29,708,408	10,223,199	1,851,567
	Government of State	42,141,669	29,355,728	10,934,374	1,851,567
	Government of county	42,141,669	29,355,728	10,934,374	1,851,567
56	TRENTON				
	Government of city	174,891,176	145,412,400	28,249,600	1,229,176
	Government of State	176,737,176	144,336,400	31,171,600	1,229,176
	Government of county	176,737,176	144,336,400	31,171,600	1,229,176
	NEW YORK				
66	ALBANY				
	Government of city				
	City corporation	158,252,803	156,880,803	1,372,000	
	County supervisors' fund	146,554,298	145,182,298	1,372,000	
	Government of State	146,554,298	145,182,298	1,372,000	
	Government of county	146,554,298	145,182,298	1,372,000	
233	AMSTERDAM				
	Government of city				
	City corporation	30,278,250	29,936,200	342,050	
	School district	30,278,250	29,936,200	342,050	
	County supervisors' fund	29,202,475	28,860,725	341,750	
	Government of State	29,202,475	28,860,725	341,750	
	Government of county	29,202,475	28,860,725	341,750	
229	AUBURN				
	Government of city	27,943,647	27,943,647		
	Government of State	26,922,343	26,922,343		
	Government of county	26,922,343	26,922,343		

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$47.13	$47.13	$4,536,205	$66.55	121
100	100	100	$1,402.39	$1,402.39	[2] 35.04	[2] 35.04	3,349,946	49.14	
100	100	100	1,440.31	1,440.31	4.77	4.77	467,847	6.86	
100	100	100	1,440.31	1,440.31	7.32	7.32	718,412	10.54	
					34.32	27.77	17,754,217	56.31	23
					29.55	23.91	15,284,456	48.48	
77	77	100	1,639.53	2,026.51	22.23	17.99	11,492,591	36.45	
77	77	100	1,643.63	2,031.85	7.32	5.92	3,791,865	12.03	
77	77	100	1,643.63	2,031.85	4.77	3.86	2,469,761	7.83	
					37.55	37.55	24,904,557	55.04	15
					32.90	32.90	21,785,413	48.14	
100	100	100	1,459.04	1,459.04	27.50	27.50	18,161,143	40.13	
100	100	100	1,482.09	1,482.09	5.40	5.40	3,624,270	8.01	
100	100	100	1,482.09	1,482.09	4.65	4.65	3,119,144	6.89	
					45.51	27.38	1,589,464	41.85	220
60	60	100	915.27	1,521.42	31.15	18.74	1,082,878	28.51	
60	60	100	929.20	1,544.47	4.75	2.86	167,524	4.41	
60	60	100	929.10	1,544.47	9.61	5.78	339,062	8.93	
					41.60	41.60	1,408,036	39.80	231
100	100	100	952.82	952.82	31.54	31.54	1,063,070	30.05	
100	100	100	969.08	969.08	4.66	4.66	159,689	4.51	
100	100	100	969.08	969.08	5.40	5.40	185,277	5.24	
					35.04	35.04	3,325,941	48.22	118
100	100	100	1,374.61	1,374.61	26.56	26.56	2,518,194	36.51	
100	100	100	1,381.18	1,381.18	4.74	4.74	451,567	6.55	
100	100	100	1,381.18	1,381.18	3.74	3.74	356,180	5.16	
					35.00	35.00	6,487,646	45.79	53
100	100	100	1,301.84	1,301.84	26.49	26.49	4,886,447	34.49	
100	100	100	1,330.12	1,330.12	4.77	4.77	899,011	6.34	
100	100	100	1,325.04	1,325.04	3.74	3.74	702,188	4.96	
					47.90	24.49	2,006,330	42.56	179
50	50	100	886.44	1,733.60	33.54	17.15	1,401,408	29.73	
50	50	100	894.04	1,748.81	4.75	2.43	200,042	4.24	
50	50	100	894.04	1,748.81	9.61	4.91	404,880	8.59	
					33.61	26.94	5,896,466	44.66	56
80	80	100	1,324.73	1,653.59	24.65	19.76	4,312,677	32.67	
80	80	100	1,338.72	1,671.07	4.68	3.75	827,304	6.27	
80	80	100	1,338.72	1,671.07	4.28	3.43	756,485	5.73	
					34.69	32.97	5,405,819	45.86	66
					28.89	27.46	4,555,155	38.64	
95	100	-------	1,342.41	1,412.45	27.37	26.01	4,331,651	36.74	
95	100	-------	1,243.18	1,307.99	1.52	1.45	223,504	1.90	
95	100	-------	1,243.18	1,307.99	1.83	1.74	268,858	2.28	
95	100	-------	1,243.18	1,307.99	3.97	3.77	581,806	4.94	
					41.71	35.51	1,250,731	35.45	233
					30.48	25.95	922,908	26.16	
85	100	-------	858.13	1,007.85	[2] 10.68	[2] 9.09	323,379	9.17	
85	100	-------	858.13	1,007.85	19.78	16.84	598,904	16.97	
85	100	-------	827.64	971.99	0.02	0.02	625	0.02	
85	100	-------	827.64	971.99	2.65	2.26	77,337	2.19	
85	100	-------	827.64	971.99	8.58	7.30	250,486	7.10	
					41.68	33.49	1,152,041	32.25	229
85	-------	-------	782.36	920.43	[2] 29.61	[2] 25.17	827,306	23.16	
69	-------	-------	753.77	1,092.42	2.19	1.51	58,845	1.65	
69	-------	-------	753.77	1,092.42	9.88	6.81	265,890	7.44	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NEW YORK—Continued				
110	BINGHAMTON				
	Government of city	$114,789,185	$114,112,985	$676,200	
	Government of State	100,295,707	99,619,507	676,200	
	Government of county	100,295,707	99,619,507	676,200	
12	BUFFALO				
	Government of city				
	City corporation	802,203,610	795,011,610	7,192,000	
	County	807,302,109	800,110,109	7,192,000	
	Government of State	807,302,109	800,110,109	7,192,000	
172	ELMIRA				
	Government of city	44,878,041	44,215,791	662,250	
	Government of State	44,763,180	44,104,030	659,150	
	Government of county	44,763,180	44,104,030	659,150	
198	JAMESTOWN				
	Government of city				
	City corporation	32,041,082	32,041,082		
	School district	32,041,082	32,041,082		
	County supervisors' fund	33,106,150	33,106,150		
	Government of State	33,106,150	33,106,150		
	Government of county	33,106,150	33,106,150		
163	MOUNT VERNON				
	Government of city				
	City corporation	119,150,682	119,150,682		
	School district	119,150,682	119,150,682		
	Government of State	113,019,482	113,019,482		
	Government of county	113,019,482	113,019,482		
245	NEWBURGH				
	Government of city	29,519,390	29,519,390		
	Government of State	29,044,767	29,044,767		
	Government of county	29,044,767	29,044,767		
188	NEW ROCHELLE				
	Government of city	113,310,034	113,235,034	75,000	
	Government of State	101,828,425	101,753,425	75,000	
	Government of county	101,828,425	101,753,425	75,000	
1	NEW YORK				
	Government of city	12,944,481,493	12,704,973,953	239,507,540	
	Government of State	12,944,481,493	12,704,973,953	239,507,540	
145	NIAGARA FALLS				
	Government of city	121,710,766	121,662,766	48,000	
	Government of State	113,578,890	113,530,890	48,000	
	Government of county	113,578,890	113,530,890	48,000	
230	POUGHKEEPSIE				
	Government of city	43,414,074	43,414,074		
	Government of State	37,224,852	37,224,852		
	Government of county	37,224,852	37,224,852		
22	ROCHESTER				
	Government of city				
	City corporation	470,926,949	470,641,299	285,650	
	County	474,424,634	474,113,784	310,850	
	Government of State	474,424,634	474,113,784	310,850	
89	SCHENECTADY				
	Government of city	176,406,977	176,112,527	294,450	
	Government of State	154,712,322	154,417,872	294,450	
	Government of county	154,712,322	154,417,872	294,450	

[1] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$34.85	$25.34	$3,927,299	$54.55	110
74	74		$1,594.47	$2,154.69	[2] 29.76	[2] 22.03	3,416,713	47.46	
65	74		1,393.15	2,141.55	1.78	1.16	179,016	2.49	
65	74		1,393.15	2,141.55	3.31	2.15	331,570	4.61	
					36.78	27.65	29,540,185	55.15	12
					34.78	26.15	27,926,078	52.14	
75	100		1,497.74	1,992.51	30.22	22.72	24,242,593	45.26	
75	100		1,507.26	2,005.20	4.56	3.43	3,683,485	6.88	
75	100		1,507.26	2,005.20	2.00	1.50	1,614,107	3.01	
					41.22	37.11	1,849,181	38.20	172
90	90		927.17	1,030.19	[2] 31.18	[2] 28.07	1,399,459	28.91	
90	90		924.80	1,027.56	2.24	2.02	100,557	2.08	
90	90		924.80	1,027.56	7.80	7.02	349,165	7.21	
					49.89	30.24	1,609,640	37.62	198
					40.97	24.62	1,314,078	30.71	
60			748.80	1,248.00	[2] 16.74	[2] 10.05	536,518	12.54	
60			748.80	1,248.00	23.23	13.94	744,346	17.40	
63			773.69	1,228.08	1.00	0.63	33.214	0.78	
63			773.69	1,228.08	2.24	1.41	74,278	1.74	
63			773.69	1,228.08	6.68	4.21	221,284	5.17	
					26.60	24.71	3,133,181	62.19	163
					20.78	19.53	2,475,469	49.13	
94			2,364.95	2,515.90	10.34	9.72	1,231,536	24.44	
94			2,364.95	2,515.90	10.44	9.81	1,243,933	24.69	
89			2,243.25	2,520.51	1.55	1.38	174,948	3.47	
89			2,243.25	2,520.51	4.27	3.80	482,764	9.58	
					32.01	29.06	941,536	30.95	245
91			970.43	1,066.40	25.40	23.11	749,698	24.65	
90			954.82	1,060.91	1.81	1.63	52,448	1.72	
90			954.82	1,060.91	4.80	4.32	139,390	4.58	
					28.67	27.92	3,195,343	72.06	188
99	99		2,555.31	2,581.12	24.00	23.76	2,719,516	61.33	
89	99		2,296.38	2,580.01	1.58	1.41	161,142	3.63	
89	99		2,296.38	2,580.01	3.09	2.75	314,685	7.10	
					25.33	25.33	327,951,701	55.80	1
100	100		2,202.47	2,202.47	[2] 24.08	[2] 24.08	311,714,730	53.04	
100	100		2,202.47	2,202.47	1.25	1.25	16,236,971	2.76	
					25.74	25.74	3,065,695	53.66	145
100	100		2,130.46	2,130.46	[2] 19.90	[2] 19.90	2,421,919	42.39	
100	100		1,988.11	1,988.11	1.97	1.97	224,236	3.93	
100	100		1,988.11	1,988.11	3.87	3.87	419,540	7.34	
					36.19	27.29	1,518,307	42.55	230
78			1,216.80	1,560.00	27.66	21.57	1,200,708	33.65	
67			1,043.33	1,557.20	2.22	1.49	82,600	2.32	
67			1,043.33	1,557.20	6.31	4.23	234,999	6.59	
					34.51	27.60	16,267,929	51.30	22
					32.61	26.08	15,366,864	48.46	
80	75		1,485.14	1,856.50	[2] 29.17	[2] 23.33	13,734 915	43.32	
80	75		1 496.17	1 870.30	3.44	2.75	1 631.949	5.15	
80	75		1,496.17	1,870.30	1.90	1.52	901,065	2.84	
					28.20	27.42	4,843,200	52.19	89
100	100		1,900.92	1,900.92	[2] 22.14	[2] 22.14	3,904,775	42.08	
87	100		1,667.14	1,915.78	1.73	1.51	268,047	2.89	
87	100		1,667.14	1,915.78	4.33	3.77	670,378	7.22	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	NEW YORK—Continued				
40	SYRACUSE				
	Government of city				
	City corporation	$261,603,558	$261,342,293	$261,265	
	County supervisors' fund	258,549,051	258,287,786	261,265	
	Government of State	258,549,051	258,287,786	261,265	
	Government of county	258,549,051	258,287,786	261,265	
109	TROY				
	Government of city				
	City corporation	65,905,255	65,905,255		
	Lansingburg school district	9,622,353	9,622,353		
	County supervisors' fund	62,983,931	62,983,931		
	Government of State	62,983,931	62,983,931		
	Government of county	62,983,931	62,983,931		
80	UTICA				
	Government of city				
	City corporation	126,035,593	125,694,393	341,200	
	County supervisors' fund	117,272,030	116,930,830	341,200	
	Government of State	117,272,030	116,930,830	341,200	
	Government of county	117,272,030	116,930,830	341,200	
242	WATERTOWN				
	Government of city	43,990,420	43,442,850	547,570	
	Government of State	37,578,648	37,031,078	547,570	
	Government of county	37,578,648	37,031,078	547,570	
68	YONKERS				
	Government of city	227,065,707	226,820,207	245,500	
	Government of State	224,449,136	224,203,636	245,500	
	Government of county	224,449,136	224,203,636	245,500	
	NORTH CAROLINA [1]				
158	CHARLOTTE				
	Government of city	103,883,015	68,246,375	35,636,640	
	Government of county	103,883,015	68,246,375	35,636,640	
208	DURHAM				
	Government of city	57,033,568	30,943,889	26,089,679	
	Government of county	57,033,568	30,943,889	26,089,679	
186	GREENSBORO				
	Government of city	84,729,065	63,272,496	21,456,569	
	Government of county	84,729,065	63,272,496	21,456,569	
226	WILMINGTON				
	Government of city				
	City corporation	43,210,756	31,968,981	11,241,775	
	School district	43,210,756	31,968,981	11,241,775	
	Government of county	43,210,756	31,968,981	11,241,775	
123	WINSTON-SALEM				
	Government of city	122,377,187	62,119,348	60,257,839	
	Government of county	122,377,187	62,119,348	60,257,839	
	OHIO				
27	AKRON				
	Government of city				
	City corporation	320,763,870	211,589,330	109,174,540	
	School district	320,763,870	211,589,330	109,174,540	
	Government of State	320,763,870	211,589,330	109,174,540	
	Government of county	320,763,870	211,589,330	109,174,540	

[1] General property not taxed for State purposes.
[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$33.67	$26.94	$8,784,376	$48.23	40
					26.33	21.07	6,887,996	37.81	
80	80		$1,436.19	$1,795.24	25.85	20.68	6,763,383	37.13	
80	80		1,419.42	1,774.28	0.48	0.39	124,613	0.68	
80	80		1,419.42	1,774.28	1.98	1.58	511,463	2.81	
80	80		1,419.42	1,774.28	5.36	4.29	1,384,917	7.60	
					46.46	41.82	3,034,955	42.02	109
					[2] 37.09	[2] 33.38	2,444,543	33.85	
90			912.50	1,013.89	[2] 32.89	[2] 29.60	2,167,806	30.01	
90			(1)	(1)	12.22	11.00	117,624	(1)	
90			872.05	968.95	2.53	2.27	159,113	2.20	
90			872.05	968.95	1.83	1.65	115,324	1.60	
90			872.05	968.95	7.54	6.79	475,088	6.58	
					30.88	22.81	3,829,915	37.67	80
					24.96	18.67	3,135,773	30.84	
75	90		1,239.59	1,652.04	[2] 23.90	[2] 17.93	3,011,689	29.62	
70	90		1,153.40	1,646.65	1.06	0.74	124,084	1.22	
70	90		1,153.40	1,646.65	1.87	1.31	219,761	2.16	
70	90		1,153.40	1,646.65	4.05	2.83	474,381	4.67	
					36.88	32.89	1,556,857	47.59	242
90	90		1,344.66	1,494.06	[2] 26.64	[2] 23.98	1,172,057	35.83	
87	87		1,148.67	1,320.31	1.96	1.70	73,458	2.25	
87	87		1,148.67	1,320.31	8.28	7.21	311,342	9.52	
					30.42	27.34	6,895,707	60.57	68
90	90		1,994.34	2,215.93	25.71	23.14	5,837,013	51.27	
89	90		1,971.36	2,214.98	1.58	1.41	355,188	3.12	
89	90		1,971.36	2,214.98	3.13	2.79	703,506	6.18	
					21.20	17.39	2,202,320	41.89	158
75	100		1,975.79	2,408.46	11.20	9.19	1,163,490	22.13	
75	100		1,975.79	2,408.46	10.00	8.20	1,038,830	19.76	
					21.50	13.97	1,226,222	29.68	208
65	65		1,380.62	2,124.04	11.50	7.47	655,886	15.88	
65	65		1,380.62	2,124.04	10.00	6.50	570,336	13.81	
					19.16	14.37	1,623,656	35.15	186
75	75		1,834.08	2,445.44	[2] 10.66	[2] 8.00	903,459	19.56	
75	75		1,834.08	2,445.44	8.50	6.37	720,197	15.59	
					22.50	18.67	972,243	26.51	226
					18.15	15.06	784,276	21.39	
83	83		1,178.37	1,419.72	10.00	8.30	432,108	11.78	
83	83		1,178.37	1,419.72	8.15	6.76	352,168	9.60	
83	83		1,178.37	1,419.72	4.35	3.61	187,967	5.13	
					16.50	16.50	2,019,224	30.16	123
100	100		1,828.14	1,828.14	11.00	11.00	1,346,149	20.11	
100	100		1,828.14	1,828.14	5.50	5.50	673,075	10.05	
					24.80	20.32	7,954,945	(1)	27
					20.72	16.98	6,646,228	(1)	
75	100		(1)	(1)	10.30	8.44	3,303,868	(1)	
75	100		(1)	(1)	10.42	8.54	3,342,360	(1)	
75	100		(1)	(1)	0.25	0.20	80,191	(1)	
75	100		(1)	(1)	3.83	3.14	1,228,526	(1)	

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

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	OHIO—Continued				
74	CANTON				
	Government of city				
	City corporation	$162,367,960	$105,192,520	$57,175,440	
	School district	162,367,960	105,192,520	57,175,440	
	Government of State	162,367,960	105,192,520	57,175,440	
	Government of county	162,367,960	105,192,520	57,175,440	
	Government of townships	162,367,960	105,192,520	57,175,440	
18	CINCINNATI				
	Government of city				
	City corporation	1,018,498,100	733,263,720	285,234,380	
	County	1,018,498,100	733,263,720	285,234,380	
	School district	1,018,498,100	733,263,720	285,234,380	
	Government of State	1,018,498,100	733,263,720	285,234,380	
5	CLEVELAND				
	Government of city				
	City corporation	2,168,243,440	1,488,558,620	679,684,820	
	County	2,168,243,440	1,488,558,620	679,684,820	
	School district	2,168,243,440	1,488,558,620	679,684,820	
	Park district	2,168,243,440	1,488,558,620	679,684,820	
	Government of State	2,168,243,440	1,488,558,620	679,684,820	
29	COLUMBUS				
	Government of city				
	City corporation	571,539,820	414,166,050	157,373,770	
	School district	571,539,820	414,166,050	157,373,770	
	Government of State	571,539,820	414,166,050	157,373,770	
	Government of county	571,539,820	414,166,050	157,373,770	
43	DAYTON				
	Government of city				
	City corporation	332,714,250	247,705,080	85,009,170	
	School district	332,714,250	247,705,080	85,009,170	
	Government of State	332,714,250	247,705,080	85,009,170	
	Government of county	332,714,250	247,705,080	85,009,170	
202	HAMILTON				
	Government of city				
	City corporation	105,766,830	81,690,520	24,076,310	
	School district	105,766,830	81,690,520	24,076,310	
	Government of State	105,766,830	81,690,520	24,076,310	
	Government of county	105,766,830	81,690,520	24,076,310	
146	LAKEWOOD				
	Government of city				
	City corporation	143,569,550	126,963,420	16,606,130	
	School district	143,569,550	126,963,420	16,606,130	
	Government of State	143,569,550	126,963,420	16,606,130	
	Government of county	143,569,550	126,963,420	16,606,130	
182	LIMA				
	Government of city				
	City corporation	81,304,650	60,800,110	20,504,540	
	School district	81,304,650	60,800,110	20,504,540	
	Government of State	81,304,650	60,800,110	20,504,540	
	Government of county	81,304,650	60,800,110	20,504,540	
203	LORAIN				
	Government of city				
	City corporation	62,185,760	38,816,865	23,368,895	
	School district	62,185,760	38,816,865	23,368,895	
	Government of State	62,185,760	38,816,865	23,368,895	
	Government of county	62,185,760	38,816,865	23,368,895	
	Government of township	62,185,760	38,816,865	23,368,895	

[1] Average rate

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$24.84	$20.43	$4,032,441	$37.95	74
					20.62	16.96	3,347,703	31.50	
75	100		$1,528.03	$1,858.01	8.57	7.05	1,391,169	13.09	
75	100		1,528.03	1,858.01	12.05	9.91	1,956,534	18.41	
75	100		1,528.03	1,858.01	0.25	0.21	40,592	0.38	
75	100		1,528.03	1,858.01	3.70	3.04	600,761	5.65	
75	100		1,528.03	1,858.01	[2] 0.27	[2] 0.22	43,385	0.41	
					21.16	21.16	21,551,420	52.65	18
					20.91	20.91	21,296,795	52.03	
100	100		2,488.19	2,488.19	9.83	9.83	10,011,836	24.46	
100	100		2,488.19	2,488.19	4.75	4.75	4,837,866	11.82	
100	100		2,488.19	2,488.19	6.33	6.33	6,447,093	15.75	
100	100		2,488.19	2,488.19	0.25	0.25	254,625	0.62	
					23.36	23.36	50,649,517	54.08	5
					23.11	23.11	50,107,456	53.51	
100	100		2,315.30	2,315.30	10.03	10.03	21,747,482	23.22	
100	100		2,315.30	2,315.30	2.66	2.66	5,776,201	6.17	
100	100		2,315.30	2,315.30	10.16	10.16	22,020,030	23.51	
100	100		2,315.30	2,315.30	0.26	0.26	563,743	0.60	
100	100		2,315.30	2,315.30	0.25	0.25	542,061	0.58	
					20.60	20.60	11,773,721	42.07	29
					15.71	15.71	8,978,891	32.09	
100	100		2,042.41	2,042.41	8.08	8.08	4,618,042	16.50	
100	100		2,042.41	2,042.41	7.63	7.63	4,360,849	15.58	
100	100		2,042.41	2,042.41	0.25	0.25	142,885	0.51	
100	100		2,042.41	2,042.41	4.64	4.64	2,651,945	9.48	
					22.40	22.40	7,452,800	43.09	43
					18.49	18.49	6,153,218	35.58	
100	100		1,923.85	1,923.85	9.68	9.68	3,222,005	18.63	
100	100		1,923.85	1,923.85	8.81	8.81	2,931,213	16.95	
100	100		1,923.85	1,923.85	0.25	0.25	83,179	0.48	
100	100		1,923.85	1,923.95	3.66	3.66	1,216,403	7.03	
					16.60	12.46	1,755,730	41.44	202
					13.40	10.06	1,417,276	33.45	
75	75		2,496.62	3,328.83	7.78	5.84	822,866	19.42	
75	75		2,496.62	3,328.83	5.62	4.22	594,410	14.03	
75	75		2,496.62	3,323.83	0.25	0.19	26,442	0.62	
75	75		2,496.62	3,328.83	2.95	2.21	312,012	7.37	
					21.30	21.30	3,058,030	53.86	146
					18.39	18.39	2,639,669	46.49	
100	100		2,528.79	2,528.79	6.49	6.49	931,120	16.40	
100	100		2,528.79	2,528.79	11.90	11.90	1,708,549	30.09	
100	100		2,528.79	2,528.79	0.25	0.25	35,892	0.63	
100	100		2,528.79	2,528.79	2.66	2.66	382,469	6.74	
					24.20	19.36	1,967,572	42.12	182
					19.71	15.77	1,602,515	34.30	
80	80		1,740.37	2,175.46	9.42	7.54	765,890	16.39	
80	80		1,740.37	2,175.46	10.29	8.23	836,625	17.91	
80	80		1,740.37	2,175.46	0.25	0.20	20,326	0.44	
80	80		1,740.37	2,175.46	4.24	3.39	344,731	7.38	
					25.56	15.73	1,589,352	37.61	203
					21.41	13.18	1,331,344	31.50	
50	100		1,471.54	2,390.09	9.87	6.08	614,004	14.53	
50	100		1,471.54	2,390.09	11.54	7.10	717,340	16.97	
50	100		1,471.54	2,390.09	0.25	0.15	15,546	0.37	
50	100		1,471.54	2,390.09	3.50	2.15	217,650	5.15	
50	100		1,471.54	2,390.09	0.40	0.25	24,812	0.59	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	OHIO—Continued				
218	PORTSMOUTH				
	Government of city				
	City corporation	$59,243,630	$38,293,050	$20,950,580	
	School district	59,243,630	38,293,050	20,950,580	
	Government of State	59,243,630	38,293,050	20,950,580	
	Government of county	59,243,630	38,293,050	20,950,580	
119	SPRINGFIELD				
	Government of city				
	City corporation	96,856,670	57,255,350	39,601,320	
	School district	96,856,670	57,255,350	39,601,320	
	Government of State	96,856,670	57,255,350	39,601,320	
	Government of county	96,856,670	57,255,350	39,601,320	
	Government of township	96,856,670	57,255,350	39,601,320	
25	TOLEDO				
	Government of city				
	City corporation	559,679,710	392,344,270	167,335,440	
	School district	559,679,710	392,344,270	167,335,440	
	Government of State	559,679,710	392,344,270	167,335,440	
	Government of county	559,679,710	392,344,270	167,335,440	
47	YOUNGSTOWN				
	Government of city				
	City corporation	354,699,540	258,100,220	96,599,320	
	School district	354,830,580	258,217,810	96,612,770	
	Park district	351,141,490	254,810,310	96,331,180	
	Government of State	354,699,540	258,100,220	96,599,320	
	Government of county	354,699,540	258,100,220	96,599,320	
	Government of township	354,323,120	257,735,950	96,587,170	
	OKLAHOMA				
243	MUSKOGEE				
	Government of city				
	City corporation	31,124,616	22,639,265	5,753,075	$2,732,276
	School district	31,124,616	22,639,265	5,753,075	2,732,276
	Government of State	31,124,616	22,639,265	5,753,075	2,732,276
	Government of county	31,124,616	22,639,265	5,753,075	2,732,276
76	OKLAHOMA CITY				
	Government of city				
	City corporation	118,971,515	88,300,518	22,743,342	7,927,655
	School district	118,971,515	88,300,518	22,743,342	7,927,655
	Government of State	118,971,515	88,300,518	22,743,342	7,927,655
	Government of county	118,971,515	88,300,518	22,743,342	7,927,655
65	TULSA				
	Government of city				
	City corporation	105,775,796	82,646,300	17,171,068	5,958,428
	School district	105,775,796	82,646,300	17,171,068	5,958,428
	Government of State	105,775,796	82,646,300	17,171,068	5,958,428
	Government of county	105,775,796	82,646,300	17,171,068	5,958,428
	OREGON				
26	PORTLAND				
	Government of city				
	City corporation	309,470,855	219,933,270	54,558,220	34,979,365
	School district	309,470,855	219,933,270	54,558,220	34,979,365
	Port of Portland	309,470,855	219,933,270	54,558,220	34,979,365
	Government of State	309,470,855	219,933,270	54,558,220	34,979,365
	Government of county	309,470,855	219,933,270	54,558,220	34,979,365

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

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$24.00	$18.00	$1,421,847	$36.38	218
					17.40	13.05	1,030,839	26.37	
75	75		$1,515.69	$2,020.92	6.65	4.99	393,970	10.08	
75	75		1,515.69	2,020.92	10.75	8.06	636,869	16.29	
75	75		1,515.69	2,020.92	0.25	0.19	14,811	0.38	
75	75		1,515.69	2,020.92	6.35	4.76	376,197	9.62	
					21.50	21.50	2,082,418	30.30	119
					17.31	17.31	1,676,589	24.40	
100	100		1,409.34	1,409.34	7.06	7.06	683,808	9.95	
100	100		1,409.34	1,409.34	10.25	10.25	992,781	14.45	
100	100		1,409.34	1,409.34	0.25	0.25	24,214	0.35	
100	100		1,409.34	1,409.34	3.90	3.90	377,741	5.50	
100	100		1,409.34	1,409.34	0.04	0.04	3,874	0.06	
					22.00	19.80	12,312,954	42.85	25
					17.95	16.15	10,045,691	34.96	
90	90		1,947.52	2,163.92	9.20	8.28	5,148,494	17.92	
90	90		1,947.52	2,163.92	8.75	7.87	4,897,197	17.04	
90	90		1,947.52	2,163.92	0.25	0.23	139,920	0.49	
90	90		1,947.52	2,163.92	3.80	3.42	2,127,343	7.40	
					21.00	17.77	7,446,046	46.55	47
					17.71	14.99	6,279,138	39.25	
80	100		2,217.29	2,620.65	7.42	6.28	2,632,579	16.46	
80	100		2,217.29	2,620.65	9.56	8.09	3,390,928	21.20	
80	100		2,195.05	2,593.26	0.73	0.62	255,631	1.60	
80	100		2,217.29	2,620.65	0.25	0.21	88,675	0.55	
80	100		2,217.29	2,620.65	2.90	2.45	1,028,628	6.43	
80	100		2,214.93	2,617.72	0.14	0.12	49,605	0.31	
					42.15	26.21	1,312,059	41.00	243
					30.71	19.10	955,837	29.87	
60	60	100	972.58	1,564.05	15.61	9.71	485,855	15.18	
60	60	100	972.58	1,564.05	15.10	9.39	469,982	14.69	
60	60	100	972.58	1,564.05	2.50	1.55	77,812	2.43	
60	60	100	972.58	1,564.05	8.94	5.56	278,410	8.70	
					42.75	26.36	5,086,132	(1)	76
					30.55	18.84	3,634,635	(1)	
60	60	100	(1)	(1)	15.03	9.27	1,788,197	(1)	
60	60	100	(1)	(1)	15.52	9.57	1,846,438	(1)	
60	60	100	(1)	(1)	2.50	1.54	297,438	(1)	
60	60	100	(1)	(1)	9.70	5.98	1,154,059	(1)	
					53.00	32.53	5,606,116	47.44	65
					40.60	24.92	4,294,497	36.34	
60	60	100	895.02	1,458.08	21.30	13.07	2,253,024	19.06	
60	60	100	895.02	1,458.08	19.30	11.85	2,041,473	17.27	
60	60	100	895.02	1,458.08	2.50	1.53	264,439	2.24	
60	60	100	895.02	1,458.08	9.90	6.08	1,047,180	8.86	
					41.00	25.05	12,688,304	(1)	26
					25.60	15.64	7,922,454	(1)	
[18] 75	50	62	(1)	(1)	14.80	9.04	4,580,169	(1)	
[18] 75	50	62	(1)	(1)	8.40	5.13	2,599,555	(1)	
[18] 75	50	62	(1)	(1)	2.40	1.47	742,730	(1)	
[18] 75	50	62	(1)	(1)	7.80	4.77	2,413,872	(1)	
[18] 75	50	62	(1)	(1)	7.60	4.64	2,351,978	(1)	

[18] Basis in practice for all real property except improvements, which are assessed at 50 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	PENNSYLVANIA [1]				
90	ALLENTOWN				
	Government of city				
	City corporation	$77,880,055	$77,812,505	$67,550	
	School district	77,880,055	77,812,505	67,550	
	Government of county	117,621,166	82,910,053	34,711,113	
126	ALTOONA				
	Government of city				
	City corporation	66,685,185	66,685,185		
	School district	66,685,185	66,685,185		
	Government of county	47,243,636	40,607,414	6,636,222	
131	BETHLEHEM				
	Government of city				
	City corporation	61,075,054	61,023,454	51,600	
	School district	61,075,054	61,023,454	51,600	
	Government of county	54,910,642	40,147,601	14,763,041	
120	CHESTER				
	Government of city				
	City corporation	66,123,361	66,123,361		
	School district	66,123,361	66,123,361		
	Government of county	55,832,053	43,026,537	12,805,516	
224	EASTON				
	Government of city				
	City corporation	38,197,263	38,197,263		
	School district	38,197,263	38,197,263		
	Government of county	36,762,993	25,462,290	11,300,703	
64	ERIE				
	Government of city				
	City corporation	127,300,997	127,300,997		
	School district	127,300,997	127,300,997		
	Government of county	69,371,049	62,917,351	6,453,698	
95	HARRISBURG				
	Government of city				
	City corporation	83,470,600	83,470,600		
	School district	83,470,600	83,470,600		
	Government of county	90,206,954	69,780,525	20,426,429	
228	HAZLETON				
	Government of city				
	City corporation	25,851,316	25,819,336	31,980	
	School district	25,851,316	25,819,336	31,980	
	Government of county	29,535,620	24,387,867	5,147,753	
112	JOHNSTOWN				
	Government of city				
	City corporation	78,237,200	78,237,200		
	School district	78,253,910	78,237,200	16,710	
	Government of county	76,513,035	70,880,170	5,632,865	
147	LANCASTER				
	Government of city				
	City corporation	38,412,415	38,412,415		
	School district	38,412,415	38,412,415		
	Government of county	57,410,776	38,858,190	18,552,586	
168	MCKEESPORT				
	Government of city				
	City corporation	44,001,040	44,001,040		
	School district	44,001,040	44,001,040		
	Government of county	61,075,025	49,664,535	11,410,490	

[1] General property not taxed for State purposes.
[2] Average rate.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$29.69	$15.59	$2,443,574	$26.52	90
					26.40	13.20	2,056,034	22.31	
50	70		$845.14	$1,689.85	11.40	5.70	887,893	9.63	
50	70		845.14	1,689.85	15.00	7.50	1,168,201	12.68	
65	[19] 65		1,276.40	1,761.07	[2] 3.29	[2] 2.39	387,540	4.21	
					26.51	19.37	1,631,493	24.66	126
					19.50	15.60	1,300,361	19.66	
80			1,008.12	1,260.15	7.50	6.00	500,139	7.56	
80			1,008.12	1,260.15	12.00	9.60	800,222	12.10	
50	[19] 50		714.21	1,328.23	[2] 7.01	[2] 3.77	331,132	5.01	
					30.72	15.91	1,841,218	29.31	131
					25.00	12.50	1,526,877	24.30	
50	50		972.10	1,944.20	12.00	6.00	732,901	11.67	
50	50		972.10	1,944.20	13.00	6.50	793,976	12.64	
([20])	([20])		873.98	1,466.34	[2] 5.72	[2] 3.41	314,341	5.00	
					24.42	17.17	1,579,638	23.06	120
					21.00	14.70	1,388,590	20.27	
70			965.21	1,378.87	9.00	6.30	595,110	8.69	
70			965.21	1,378.87	12.00	8.40	793,480	11.58	
67	[19] 67		814.98	1,129.10	[2] 3.42	[2] 2.47	191,048	2.79	
					36.58	19.45	1,388,524	37.72	224
					30.50	15.86	1,165,016	31.65	
52			1,037.69	1,995.55	13.50	7.02	515,663	14.01	
52			1,037.69	1,995.55	17.00	8.84	649,353	17.64	
50	[19] 50		998.72	1,691.08	[2] 6.08	[2] 3.59	223,508	6.07	
					32.92	23.84	3,801,590	([4])	64
					26.20	19.65	3,335,285	([4])	
75			([4])	([4])	12.20	9.15	1,553,072	([4])	
75			([4])	([4])	14.00	10.50	1,782,213	([4])	
60	[19] 40		([4])	([4])	[2] 6.72	[2] 4.19	466,305	([4])	
					37.55	27.81	3,171,477	38.02	95
					32.00	24.00	2,671,059	32.02	
75			1,000.58	1,334.11	13.00	9.75	1,085,118	13.01	
75			1,000.58	1,334.11	19.00	14.25	1,585,941	19.01	
63	[19] 63		1,081.33	1,572.70	[2] 5.55	[2] 3.81	500,418	6.00	
					40.40	20.31	1,067,869	29.55	228
					34.00	17.00	878,944	24.32	
50	50		715.25	1,430.50	13.00	6.50	336,067	9.30	
50	50		715.25	1,430.50	21.00	10.50	542,877	15.02	
47	[19] 50		817.19	1,573.63	[2] 6.40	[2] 3.31	188,925	5.23	
					35.60	27.70	2,775,666	38.83	112
					29.75	23.80	2,327,820	32.57	
80			1,094.61	1,368.26	14.00	11.20	1,095,321	15.32	
80	80		1,094.84	1,368.55	15.75	12.60	1,232,499	17.24	
65	[19] 65		1,070.49	1,604.59	[2] 5.85	[2] 3.90	447,846	6.27	
					31.48	21.23	1,266,089	22.41	147
					28.50	19.00	1,094,754	19.37	
67			679.81	1,019.71	10.00	6.67	384,124	6.80	
67			679.81	1,019.71	18.50	12.33	710,630	12.58	
67	[19] 67		1,016.03	1,360.00	[2] 2.98	[2] 2.23	171,335	3.03	
					33.93	21.99	1,594,316	32.47	168
					28.00	16.80	1,232,029	25.09	
60			896.21	1,493.68	11.50	6.90	506,012	10.31	
60			896.21	1,493.68	16.50	9.90	726,017	14.79	
85	[19] 85		1,243.97	1,422.53	[2] 5.93	[2] 5.19	362,287	7.38	

[19] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.
[20] Basis in practice for all property in Lehigh County, 65 per cent, Northampton County, 50 per cent, except money at interest, which is assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	PENNSYLVAIA—Continued				
166	NEW CASTLE				
	Government of city				
	City corporation	$54, 058, 710	$54, 058, 710		
	School district	54, 058, 710	54, 058, 710		
	Government of county	52, 956, 212	42, 625, 780	$10, 330, 432	
235	NORRISTOWN				
	Government of city				
	City corporation	24, 378, 410	24, 378, 410		
	School district	22, 400, 090	22, 400, 090		
	Government of county	40, 308, 695	22, 416, 795	17, 891, 900	
3	PHILADELPHIA				
	Government of city				
	City corporation	3, 967, 810, 352	3, 035, 077, 402	932, 732, 950	
	School district	3, 035, 855, 176	3, 035, 077, 402	777, 774	
	Poor district	525, 059, 969	[5] 525, 059, 969	([3])	
10	PITTSBURGH				
	Government of city				
	City corporaition	1, 014, 116, 820	1, 014, 116, 820		
	County	1, 321, 087, 325	958, 546, 060	362, 541, 265	
	School district	1, 014, 116, 820	1, 014, 116, 820		
69	READING				
	Government of city				
	City corporation	110, 680, 443	[5] 110, 680, 443	([3])	
	School district	110, 680, 443	[5] 110, 680, 443	([3])	
	Government of county	149, 930, 279	105, 223, 203	44, 707, 076	
52	SCRANTON				
	Government of city				
	City corporation	145, 717, 040	145, 678, 850	38, 190	
	School district	145, 717, 040	145, 678, 850	38, 190	
	Government of county	125, 081, 888	117, 355, 915	7, 725, 973	
101	WILKES-BARRE				
	Government of city				
	City corporation	98, 782, 694	98, 731, 694	51, 000	
	School district	98, 782, 694	98, 731, 694	51, 000	
	Government of county	121, 283, 112	93, 233, 537	28, 049, 575	
200	WILLIAMSPORT				
	Government of city				
	City corporation	34, 023, 305	34, 023, 305		
	School district	34, 023, 305	34, 023, 305		
	Government of county	28, 976, 647	18, 757, 550	10, 219, 097	
169	YORK				
	Government of city				
	City corporation	46, 656, 965	46, 637, 865	19, 100	
	School district	46, 656, 965	46, 637, 865	19, 100	
	Government of county	36, 187, 119	25, 096, 174	11, 090, 945	
	RHODE ISLAND				
115	PAWTUCKET				
	Government of city	126, 049, 270	76, 606, 240	49, 443, 030	
	Government of State	126, 049, 270	76, 606, 240	49, 443, 030	
30	PROVIDENCE				
	Government of city	574, 920, 670	343, 180, 770	231, 739, 900	
	Government of State	574, 920, 670	343, 180, 770	231, 739, 900	

[2] Average rate.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[5] Basis in practice for all real property except improvements, which are assessed at 60 per cent.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$28.76	$19.46	$1,548,243	$31.06	166
					22.75	15.17	1,229,835	24.67	
67			$1,084.60	$1,626.90	9.75	6.50	527,072	10.57	
67			1,084.60	1,626.90	13.00	8.67	702,763	14.10	
67	100		1,062.48	1,490.09	[2] 6.01	[2] 4.29	318,408	6.39	
					32.44	11.29	808,195	23.20	235
					29.00	9.66	669,386	19.22	
33			699.81	2,099.42	10.00	3.33	243,784	7.00	
33			643.02	1,929.05	19.00	6.33	425,602	12.22	
33	[19] 40		1,157.10	2,444.48	[2] 3.44	[2] 1.63	138,809	3.98	
					[2] 21.35	[2] 21.35	84,727,392	42.81	3
					[2] 21.35	[2] 21.35	84,727,392	42.81	
100	100		2,004.59	2,004.59	[2] 14.04	[2] 14.04	55,692,155	28.14	
100	100		1,533.75	1,533.75	9.50	9.50	28,840,624	14.57	
100	100		(4)	(4)	[2] 0.37	[2] 0.37	194,613	(4)	
					34.47	29.28	36,722,409	58.15	10
					34.47	29.28	36,722,409	58.15	
85			1,605.73	1,889.09	[2] 17.25	[2] 14.67	17,498,163	27.71	
80	[19] 50		2,091.77	2,471.88	[2] 5.72	[2] 4.84	7,561,903	11.97	
85			1,605.73	1,889.09	11.50	9.77	11,662,343	18.47	
					31.00	24.81	3,588,093	31.84	69
					27.00	21.60	2,988,372	26.51	
80	80		982.02	1,227.52	13.00	10.40	1,438,846	12.77	
80	80		982.02	1,227.52	14.00	11.20	1,549,526	13.75	
74	[19] 74		1,330.27	1,658.35	4.00	3.21	599,721	5.32	
					43.80	21.40	6,259,599	44.00	52
					37.92	18.96	5,524,434	38.83	
50	50		1,024.26	2,048.52	[2] 18.92	[2] 9.46	2,755,810	19.37	
50	50		1,024.26	2,048.52	19.00	9.50	2,768,624	19.46	
40	[19] 50		879.21	2,117.01	[2] 5.88	[2] 2.44	735,165	5.17	
					33.23	23.88	3,422,897	44.08	101
					27.00	19.31	2,667,132	34.35	
[3] 80	60		1,272.25	1,778.76	12.00	8.58	1,185,392	15.27	
[3] 80	60		1,272.25	1,778.76	15.00	10.73	1,481,740	19.08	
68	[19] 60		1,562.04	2,127.87	[2] 6.23	[2] 4.57	755,765	9.73	
					39.06	26.71	1,294,500	30.35	200
					31.50	22.12	1,075,300	25.21	
70			797.62	1,139.46	14.50	10.15	493,338	11.57	
70			797.62	1,139.46	17.00	11.97	581,962	13.64	
50	[19] 40		679.31	1,119.86	[2] 7.56	[2] 4.59	219,200	5.14	
					32.16	15.42	1,415,221	28.84	169
					24.00	12.00	1,119,766	22.82	
50	67		950.75	1,901.30	10.00	5.00	466,569	9.51	
50	67		950.75	1,901.30	14.00	7.00	653,197	13.31	
33	[19] 50		737.40	1,760.63	[2] 8.16	[2] 3.42	295,455	6.02	
					18.43	18.43	2,323,576	33.21	115
100	100		1,801.35	1,801.35	[2] 17.23	[2] 17.23	2,172,317	31.04	
100	100		1,801.35	1,801.35	1.20	1.20	151,259	2.16	
					18.62	18.62	10,702,530	39.98	30
100	100		2,147.80	2,147.80	[2] 17.42	[2] 17.42	10,012,625	37.41	
100	100		2,147.80	2,147.80	1.20	1.20	689,905	2.58	

[4] Valuation of personal property included with that of real property.
[19] Basis in practice for all personal property except money at interest, which is assessed at 100 per cent.

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	RHODE ISLAND—Continued				
165	WOONSOCKET				
	Government of city	$81,819,900	$53,297,300	$28,522,600	
	Government of State	81,819,900	53,297,300	28,522,600	
	SOUTH CAROLINA				
107	CHARLESTON				
	Government of city				
	City corporation	24,302,459	17,337,197	6,965,262	
	School district	24,302,459	17,337,197	6,965,262	
	Government of State	25,080,123	17,711,679	7,368,444	
	Government of county	25,080,123	17,711,679	7,368,444	
209	COLUMBIA				
	Government of city				
	City corporation	18,055,585	11,465,224	6,590,361	
	School district	18,055,585	11,465,224	6,590,361	
	Government of State	18,055,585	11,465,224	6,590,361	
	Government of county	18,055,585	11,465,224	6,590,361	
	TENNESSEE				
125	CHATTANOOGA				
	Government of city	100,331,605	73,291,100	13,621,800	$13,418,705
	Government of State	100,331,605	73,291,100	13,621,800	13,418,705
	Government of county	100,331,605	73,291,100	13,621,800	13,418,705
85	KNOXVILLE				
	Government of city	112,110,288	81,234,330	20,679,295	10,196,663
	Government of State	112,110,288	81,234,330	20,679,295	10,196,663
	Government of county	112,110,288	81,234,330	20,679,295	10,196,663
42	MEMPHIS				
	Government of city	230,663,710	163,424,525	28,860,244	38,378,941
	Government of State	250,104,114	176,871,875	34,853,298	38,378,941
	Government of county	250,104,114	176,871,875	34,853,298	38,378,941
55	NASHVILLE				
	Government of city	149,266,564	93,597,260	38,067,000	17,602,304
	Government of State	157,999,804	115,620,980	24,776,520	17,602,304
	Government of county	157,999,804	115,620,980	24,776,520	17,602,304
	TEXAS				
221	AUSTIN				
	Government of city				
	City corporation	39,522,134	30,992,215	8,529,919	
	School district	39,522,134	30,992,215	8,529,919	
	Government of State	28,930,774	23,244,161	5,686,613	
	Government of county	28,930,774	23,244,161	5,686,613	
167	BEAUMONT				
	Government of city	49,926,080	39,272,060	10,654,020	
	Government of State	40,000,000	32,000,000	8,000,000	
	Government of county	40,000,000	32,000,000	8,000,000	
38	DALLAS				
	Government of city	209,810,675	138,587,600	71,223,075	
	Government of State	120,880,964	92,391,734	28,489,230	
	Government of county	120,880,964	92,391,734	28,489,230	
81	EL PASO				
	Government of city	101,658,870	80,912,440	20,746,430	
	Government of State	62,874,000	48,556,000	14,318,000	
	Government of county	62,874,000	48,556,000	14,318,000	

[2] Average rate.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$23.93	$23.93	$1,957,560	$39.21	165
100	100		$1,638.92	$1,638.92	[2] 22.73	[2] 22.73	1,859,376	37.24	
100	100		1,638.92	1,638.92	1.20	1.20	98,184	1.97	
					98.05	41.19	2,407,742	32.93	107
					66.05	27.75	1,605,178	21.95	
42	42		332.34	791.29	54.30	22.81	1,319,624	18.05	
42	42		332.34	791.29	11.75	4.94	285,554	3.91	
42	42		342.98	816.61	5.50	2.31	137,941	1.89	
42	42		342.98	816.61	26.50	11.13	664,623	9.09	
					75.50	18.88	1,363,196	33.07	209
					45.00	11.25	812,501	19.71	
25	25		437.98	1,751.91	28.00	7.00	505,556	12.26	
25	25		437.98	1,751.91	17.00	4.25	306,945	7.45	
25	25		437.98	1,751.91	5.50	1.38	99,306	2.41	
25	25		437.98	1,751.91	25.00	6.25	451,389	10.95	
					28.00	28.00	2,809,285	42.30	125
100	100	100	1,510.72	1,510.72	16.00	16.00	1,605,306	24.17	
100	100	100	1,510.72	1,510.72	2.50	2.50	250,829	3.78	
100	100	100	1,510.72	1,510.72	9.50	9.50	953,150	14.35	
					31.70	28.79	3,553,896	37.55	85
90	90	100	1,184.61	1,304.26	21.00	19.07	2,354,316	24.88	
90	90	100	1,184.61	1,304.26	2.50	2.27	280,276	2.96	
90	90	100	1,184.61	1,304.26	8.20	7.45	919,304	9.71	
					34.00	31.77	8,075,851	46.27	42
92	71	100	1,321.61	1,470.57	22.00	19.77	5,074,602	29.08	
100	100	100	1,432.99	1,432.99	2.50	2.50	625,260	3.58	
100	100	100	1,432.99	1,432.99	9.50	9.50	2,375,989	13.61	
					27.00	24.63	4,113,164	30.20	55
80	100	100	1,095.78	1,267.55	17.50	15.13	2,612,165	19.18	
100	100	100	1,159.89	1,159.89	2.50	2.50	395,000	2.90	
100	100	100	1,159.89	1,159.89	7.00	7.00	1,105,999	8.12	
					38.40	23.23	1,343,952	35.63	221
					22.00	15.03	869,487	23.05	
67	75		1,047.86	1,534.10	16.00	10.93	632,354	16.77	
67	75		1,047.86	1,534.10	6.00	4.10	237,133	6.29	
50	50		767.05	1,534.10	7.70	3.85	222,767	5.91	
50	50		767.05	1,534.10	8.70	4.35	251,698	6.67	
					40.19	27.58	1,836,750	36.98	167
75	75		1,005.14	1,340.18	[2] 23.09	[2] 17.32	1,152,750	23.21	
60	60		805.30	1,342.16	7.50	4.50	300,000	6.04	
60	60		805.30	1,342.16	9.60	5.76	384,000	7.73	
					47.90	13.16	7,951,190	41.91	38
30	50		1,105.87	3,185.71	24.30	8.44	5,098,399	26.87	
20	20		637.14	2,185.71	7.50	1.50	906,607	4.78	
20	20		637.14	3,185.71	16.10	3.22	1,946,184	10.26	
					35.95	20.65	3,000,272	29.61	81
70	70		1,003.14	1,433.05	[2] 19.05	[2] 13.33	1,936,501	19.11	
42	48		620.42	1,435.14	7.50	3.25	472,355	4.66	
42	48		620.42	1,435.14	9.40	4.07	591,416	5.84	

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	TEXAS—Continued				
49	FORT WORTH				
	Government of city	$148,865,082	$110,093,492	$38,771,590	
	Government of State	132,642,034	101,624,762	31,017,272	
	Government of county	132,642,034	101,624,762	31,017,272	
175	GALVESTON				
	Government of city	56,315,852	42,229,881	14,085,971	
	Government of State	45,771,102	35,098,734	10,672,368	
	Government of county	45,771,102	35,098,734	10,672,368	
45	HOUSTON				
	Government of city				
	City corporation	215,350,200	182,160,600	33,189,600	
	School district	215,350,200	182,160,600	33,189,600	
	Government of State	161,512,650	136,620,450	24,892,200	
	Government of county	161,512,650	136,620,450	24,892,200	
36	SAN ANTONIO				
	Government of city				
	City corporation	188,202,180	141,316,170	46,886,010	
	School district	188,202,180	141,316,170	46,886,010	
	Government of State	141,151,635	105,987,128	35,164,507	
	Government of county	141,151,635	105,987,128	35,164,507	
194	WACO				
	Government of city	53,090,100	38,369,920	14,720,180	
	Government of State	44,408,565	30,845,099	13,563,466	
	Government of county	44,408,565	30,845,099	13,563,466	
151	WICHITA FALLS				
	Government of city				
	City corporation	33,929,990	24,193,330	9,736,660	
	School district	33,929,990	24,193,330	9,736,660	
	Water improvement district	29,221,873	20,568,246	8,653,627	
	Government of State	27,143,992	19,354,664	7,789,328	
	Government of county	27,143,992	19,354,664	7,789,328	
	UTAH				
222	OGDEN				
	Government of city				
	City corporation	39,316,474	25,096,410	9,920,204	$4,299,860
	School district	39,316,474	25,096,410	9,920,204	4,299,860
	Government of State	39,316,474	25,096,410	9,920,204	4,299,860
	Government of county	39,316,474	25,096,410	9,920,204	4,299,860
57	SALT LAKE CITY				
	Government of city				
	City corporation	187,203,828	136,630,433	50,573,395	
	School district	187,203,828	136,630,433	50,573,395	
	Government of State	187,203,828	136,630,433	50,573,395	
	Government of county	187,203,828	136,630,433	50,573,395	
	VIRGINIA				
246	LYNCHBURG				
	Government of city	53,823,544	29,350,089	24,473,455	
	Government of State	58,759,155	29,350,089	29,409,066	
184	NEWPORT NEWS				
	Government of city	43,152,030	33,206,358	9,945,672	
	Government of State	44,178,777	33,206,358	10,972,419	
44	NORFOLK				
	Government of city	212,086,068	151,389,230	60,696,838	
	Government of State	216,233,458	151,389,230	64,844,228	

[1] Average rate.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.
[21] Basis in practice for all personal property except intangible, which is assessed at 100 per cent.

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Property Tax, Basis of Assessment, Per Capita Assessment, Rate of Property Taxes Levied: 1925—Continued

[For a text discussion of this table, see p. 61]

Reported basis of assessment in practice (per cent of estimated true value)			Per capita assessment		Rate of levy per $1,000 of—		Levy		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$40.70	$26.20	$5,791,128	$37.94	49
65	75		$975.20	$1,448.21	24.20	16.30	3,602,535	23.60	
60	60		868.92	1,448.21	7.50	4.50	994,815	6.52	
60	60		868.92	1,448.21	9.00	5.40	1,193,778	7.82	
					38.50	24.25	1,973,082	41.11	175
75	75		1,173.25	1,564.33	20.00	15.00	1,126,317	23.46	
50	50		953.56	1,907.13	7.50	3.75	343,283	7.15	
50	50		953.56	1,907.13	11.00	5.50	503,482	10.49	
					45.15	20.61	8,840,125	(4)	45
					28.75	14.37	6,191,318	(4)	
50	50		(4)	(4)	18.75	9.37	4,037,816	(4)	
50	50		(4)	(4)	10.00	5.00	2,153,502	(4)	
38	38		(4)	(4)	7.70	2.93	1,243,647	(4)	
38	38		(4)	(4)	8.70	3.31	1,405,160	(4)	
					41.41	28.12	7,064,420	36.38	36
					25.91	19.44	4,876,570	25.11	
75	75		969.23	1,292.30	[2] 17.41	[2] 13.06	3,276,851	16.88	
75	75		969.23	1,292.30	8.50	6.38	1,599,719	8.24	
56	56		726.92	1,298.07	7.50	4.20	1,058,637	5.45	
56	56		726.92	1,298.07	8.00	4.48	1,129,213	5.82	
					34.90	24.42	1,751,272	40.50	194
75	75		1,227.74	1,636.99	23.20	17.40	1,231,690	28.48	
60	60		1,026.98	1,711.63	7.70	4.62	341,948	7.91	
60	60		1,026.98	1,711.63	4.00	2.40	177,634	4.11	
					49.00	22.37	1,518,467	(4)	151
					34.00	16.37	1,111,247	(4)	
50	50		(4)	(4)	15.00	7.50	508,950	(4)	
50	50		(4)	(4)	10.00	5.00	339,300	(4)	
43	43		(4)	(4)	9.00	3.87	262,997	(4)	
40	40		(4)	(4)	7.50	3.00	205,580	(4)	
40	40		(4)	(4)	7.50	3.00	203,580	(4)	
					35.90	35.90	1,411,461	38.28	222
					22.50	22.50	884,620	23.99	
100	100	100	1,066.38	1,066.38	11.00	11.00	432,481	11.73	
100	100	100	1,066.38	1,066.38	11.50	11.50	452,139	12.26	
100	100	100	1,066.38	1,066.38	7.40	7.40	290,942	7.89	
100	100	100	1,066.28	1,066.28	6.00	6.00	235,899	6.40	
					31.76	31.76	5,945,593	45.40	57
					19.36	19.36	3,624,266	27.68	
100	100		1,429.60	1,429.60	11.30	11.30	2,115,403	16.15	
100	100		1,429.60	1,429.60	8.06	8.06	1,508,863	11.52	
100	100		1,429.60	1,429.60	7.40	7.40	1,385,308	10.58	
100	100		1,429.60	1,429.60	5.00	5.00	936,019	7.15	
					17.92	14.28	983,569	32.35	246
70	[21] 65		1,770.51	2,228.29	[2] 14.08	[2] 11.19	757,986	24.93	
70	[21] 65		1,932.87	2,402.34	[2] 3.84	[2] 3.09	225,583	7.42	
					22.32	16.28	966,089	20.89	184
70	[21] 50		933.24	1,280.61	[2] 19.14	[2] 13.95	825,776	17.86	
70	[21] 50		955.44	1,302.81	[2] 3.18	[2] 2.33	140,313	3.03	
					25.31	17.50	5,380,768	(4)	44
[22] 70	[23] 33		(4)	(4)	[2] 22.30	[2] 15.41	4,730,068	(4)	
[22] 70	[23] 33		(4)	(4)	[2] 3.01	[2] 2.09	650,700	(4)	

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

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

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	VIRGINIA—Continued				
232	PETERSBURG				
	Government of city	$43,324,367	$26,325,999	$16,998,368	
	Government of State	44,991,835	26,325,999	18,665,836	
138	PORTSMOUTH				
	Government of city	44,707,765	35,748,030	8,959,735	
	Government of State	45,486,843	35,748,030	9,738,813	
39	RICHMOND				
	Government of city	325,480,536	193,810,579	131,669,957	
	Government of State	340,385,240	193,810,579	146,574,661	
141	ROANOKE				
	Government of city	73,275,451	41,808,923	31,466,528	
	Government of State	78,002,178	41,808,923	36,193,255	
	WASHINGTON				
20	SEATTLE				
	Government of city				
	City corporation	251,831,921	202,347,370	49,484,551	
	County	251,831,921	202,347,370	49,484,551	
	School district	251,831,921	202,347,370	49,484,551	
	Port of Seattle	251,831,921	202,347,370	49,484,551	
	Government of State	251,831,921	202,347,370	49,484,551	
72	SPOKANE				
	Government of city				
	City corporation	87,537,829	63,046,440	24,491,389	
	School district	87,537,829	63,046,440	24,491,389	
	Government of State	87,537,829	63,046,440	24,491,389	
	Government of county	87,537,829	63,046,440	24,491,389	
77	TACOMA				
	Government of city				
	City corporation	60,070,347	46,590,782	13,479,565	
	School districts	60,070,347	46,590,782	13,479,565	
	Park district	60,070,347	46,590,782	13,479,565	
	Government of State	60,070,347	46,590,782	13,479,565	
	Government of county	60,070,347	46,590,782	13,479,565	
	WEST VIRGINIA				
173	CHARLESTON				
	Government of city				
	City corporation	105,251,996	79,901,400	17,487,240	$7,863,356
	School district	105,251,996	79,901,400	17,487,240	7,863,356
	Government of State	105,251,996	79,901,400	17,487,240	7,863,356
	Government of county	105,251,996	79,901,400	17,487,240	7,863,356
132	HUNTINGTON				
	Government of city				
	City corporation	123,990,865	89,447,340	24,172,815	10,370,710
	School district	123,990,865	89,447,340	24,172,815	10,370,710
	Government of State	123,990,865	89,447,340	24,172,815	10,370,710
	Government of county	123,990,865	89,447,340	24,172,815	10,370,710
148	WHEELING				
	Government of city				
	City corporation	116,149,297	73,350,515	31,947,481	10,851,301
	School districts	116,149,297	73,350,515	31,947,481	10,851,301
	Government of State	116,149,297	73,350,515	31,947,481	10,851,301
	Government of county	116,149,297	73,350,515	31,947,481	10,851,301

[1] Average rate.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					$18.24	$14.84	$796,459	$22.53	232
75	[1] 70		$1,225.34	$1,507.76	[2] 14.58	[2] 11.85	631,951	17.87	
75	[1] 70		1,272.50	1,554.92	[2] 3.66	[2] 2.99	164,508	4.65	
					23.07	14.43	1,033,646	17.51	138
65	[1] 30		757.39	1,212.09	[2] 20.28	[2] 12.67	906,551	15.36	
65	[1] 30		770.58	1,225.29	[2] 2.79	[2] 1.76	127,095	2.15	
					18.70	14.24	6,136,662	32.88	39
[3] 75	[1] 40		1,744.03	2,293.13	[2] 15.13	[2] 11.50	4,923,027	26.38	
[3] 75	[1] 40		1,823.89	2,372.99	[2] 3.57	[2] 2.74	1,213,635	6.50	
					20.59	7.95	1,523,928	26.18	141
33	[1] 25		1,258.86	3,279.79	[2] 17.39	[2] 6.67	1,274,072	21.89	
33	[1] 25		1,340.06	3,361.00	[2] 3.20	[2] 1.28	249,856	4.29	
					75.40	37.71	18,987,619	(4)	20
					65.98	33.00	16,615,362	(4)	
50	50		(4)	(4)	[2] 35.53	[2] 17.77	8,947,735	(4)	
50	50		(4)	(4)	[2] 14.88	[2] 7.44	3,746,604	(4)	
50	50		(4)	(4)	14.32	7.16	3,606,233	(4)	
50	50		(4)	(4)	1.25	0.63	314,790	(4)	
50	50		(4)	(4)	9.42	4.71	2,372,257	(4)	
					52.86	26.43	4,626,935	42.49	72
					31.82	15.91	2,785,139	25.58	
50	50		803.86	1,607.72	19.00	9.50	1,663,219	15.27	
50	50		803.86	1,607.72	[2] 12.82	[2] 6.41	1,121,920	10.30	
50	50		803.86	1,607.72	10.36	5.18	906,892	8.33	
50	50		803.86	1,607.72	10.68	5.34	934,904	8.59	
					71.73	32.28	4,309,161	41.25	77
					39.82	17.92	2,392,437	22.90	
45	45		575.08	1,277.96	[2] 23.83	[2] 10.73	1,431,761	13.71	
45	45		575.08	1,277.96	[2] 14.49	[2] 6.52	870,571	8.33	
45	45		575.08	1,277.96	1.50	0.67	90,105	0.86	
45	45		575.08	1,277.96	10.35	4.66	621,728	5.95	
45	45		575.08	1,277.96	21.56	9.70	1,294,996	12.40	
					21.24	12.71	2,235,655	46.42	173
					15.35	9.18	1,615,618	33.54	
60	50	100	2,185.33	3,654.40	6.15	3.68	647,300	13.44	
60	50	100	2,185.33	3,654.40	9.20	5.50	968,318	20.11	
60	50	100	2,185.33	3,654.40	1.40	0.84	147,353	3.06	
60	50	100	2,185.33	3,654.40	[2] 4.49	[2] 2.69	472,684	9.81	
					19.70	19.70	2,442,620	39.02	132
					15.00	15.00	1,859,863	29.71	
100	100	100	1,980.94	1,980.94	5.00	5.00	619,954	9.90	
100	100	100	1,980.94	1,980.94	10.00	10.00	1,239,909	19.81	
100	100	100	1,980.94	1,980.94	1.40	1.40	173,587	2.77	
100	100	100	1,980.94	1,980.94	3.30	3.30	409,170	6.54	
					23.94	23.94	2,781,292	49.48	148
					17.54	17.54	2,037,937	36.26	
100	100	100	2,066.42	2,066.42	[2] 7.42	[2] 7.42	862,389	15.34	
100	100	100	2,066.42	2,066.42	[2] 10.12	[2] 10.12	1,175,548	20.91	
100	100	100	2,066.42	2,066.42	1.40	1.40	162,609	2.89	
100	100	100	2,066.42	2,066.42	5.00	5.00	580,746	10.33	

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

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TABLE 23.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL LEVY, AND TOTAL AND PER CAPITA GENERAL

[For list of cities showing form of government, see p. 11]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX			
		Total	Real property	Personal property	Other property
	WISCONSIN [2]				
237	GREEN BAY				
	Government of city	$54,972,680	$38,391,150	$12,999,250	$3,582,280
	Government of State	3,487,874			3,487,874
	Government of county	54,878,274	38,391,150	12,999,250	3,487,874
161	KENOSHA				
	Government of city	66,417,491	48,555,130	15,138,990	2,723,371
	Government of State	2,723,371			2,723,371
	Government of county	66,417,491	48,555,130	15,138,990	2,723,371
244	LA CROSSE				
	Government of city	47,609,431	35,297,115	9,845,564	2,466,752
	Government of State	2,466,752			2,466,752
	Government of county	47,609,431	35,297,115	9,845,564	2,466,752
183	MADISON				
	Government of city	133,652,197	109,229,650	23,399,130	1,023,417
	Government of State	1,023,417			1,023,417
	Government of county	133,652,197	109,229,650	23,399,130	1,023,417
13	MILWAUKEE				
	Government of city				
	City corporation	860,902,559	638,032,520	172,476,984	50,393,055
	County	857,970,956	638,032,520	172,476,984	47,461,452
	Government of State	47,461,452			47,461,452
240	OSHKOSH				
	Government of city	48,647,635	32,988,955	12,507,090	3,151,590
	Government of State	3,151,590			3,151,590
	Government of county	48,647,635	32,988,955	12,507,090	3,151,590
122	RACINE				
	Government of city	97,150,250	70,242,610	17,756,110	9,151,530
	Government of State	9,151,530			9,151,530
	Government of county	97,150,250	70,242,610	17,756,110	9,151,530
238	SHEBOYGAN				
	Government of city	45,649,739	33,210,415	10,071,972	2,367,352
	Government of State	2,151,721			2,151,721
	Government of county	45,434,108	33,210,415	10,071,972	2,151,721
214	SUPERIOR				
	Government of city	59,208,994	38,822,032	9,119,797	11,267,165
	Government of State	650,000			650,000
	Government of county	48,591,829	38,822,032	9,119,797	650,000

[2] Average rate.
[4] Per capita not computed. For explanation, see text discussion of Table 1, p. 13.

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PROPERTY TAX, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT, RATE OF PROPERTY TAXES LEVIED: 1925—Continued

[For a text discussion of this table, see p. 61]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE)			PER CAPITA ASSESSMENT		RATE OF LEVY PER $1,000 OF—		LEVY		City number
Real property	Personal property	Other property	Assessed valuation	Estimated true value	Assessed valuation	Estimated true value	Total	Per capita	
					[2] $26.68	[2] $25.43	$1,466,537	$42.77	237
95	95	100	$1,603.17	$1,682.05	[2] 19.84	[2] 18.91	1,090,870	31.81	
		100	(4)	(4)	3.15	3.15	10,999	(4)	
95	95	100	1,600.42	1,679.30	[2] 6.65	[2] 6.33	364,668	10.63	
					[2] 29.63	[2] 19.19	1,968,078	38.67	161
60	80	100	1,305.09	2,015.53	[2] 24.13	[2] 15.63	1,602,831	31.50	
		100	(4)	(4)	3.15	3.15	8,588	(4)	
60	80	100	1,305.09	2,015.53	[2] 5.37	[2] 3.48	356,659	7.01	
					[2] 26.69	[2] 23.39	1,270,713	41.77	244
86	95	100	1,565.02	1,770.94	[2] 21.63	[2] 19.11	1,029,693	33.85	
		100	(4)	(4)	3.15	3.15	7,779	(4)	
86	95	100	1,565.02	1,770.94	[2] 4.90	[2] 4.33	233,241	7.67	
					[2] 21.99	[2] 20.25	2,939,348	63.37	183
92	92	100	2,881.37	3,130.00	[2] 17.78	[2] 16.37	2,375,971	51.22	
		100	(4)	(4)	3.15	3.15	3,227	(4)	
92	92	100	2,881.37	3,130.00	[2] 4.19	[2] 3.86	560,150	12.08	
					[2] 28.21	[2] 23.21	24,285,789	47.69	13
					28.06	23.09	24,136,113	47.40	
78	97	100	1,690.72	2,054.62	[2] 23.05	[2] 18.97	19,841,121	38.97	
78	97	100	1,684.97	2,048.86	[2] 5.01	[2] 4.12	4,294,992	8.43	
		100	(4)	(4)	3.15	3.15	149,676	(4)	
					[2] 29.42	[2] 23.21	1,431,141	43.08	240
73	94	100	1,464.54	1,855.90	[2] 22.90	[2] 18.07	1,114,082	33.54	
		100	(4)	(4)	3.15	3.15	9,939	(4)	
73	94	100	1,464.54	1,855.90	[2] 6.31	[2] 4.98	307,120	9.25	
					[2] 22.36	[2] 16.35	2,172,374	32.08	122
70	76	100	1,434.86	1,962.30	[2] 18.22	[2] 13.32	1,769,759	26.14	
		100	(4)	(4)	3.15	3.15	28,860	(4)	
70	76	100	1,434.86	1,962.30	[2] 3.85	[2] 2.81	373,755	5.52	
					[2] 30.89	[2] 22.87	1,410,224	42.05	238
73	73	100	1,361.26	1,838.63	[2] 24.91	[2] 18.45	1,137,293	33.91	
		100	(4)	(4)	3.15	3.15	6,786	(4)	
73	73	100	1,354.83	1,832.20	[2] 5.86	[2] 4.33	266,145	7.94	
					[2] 28.35	[2] 21.06	1,678,598	42.31	214
69	75	100	1,492.50	2,008.79	[2] 20.16	[2] 14.98	1,193,529	30.09	
		100	(4)	(4)	3.15	3.15	2,050	(4)	
69	75	100	1,224.87	1,741.16	[2] 9.94	[2] 6.99	483,019	12.18	

[2] Street railways the only property taxed for State purposes.

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