

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 out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises	Interest	
			General property	Special	Poll	Business and non-business license											
	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.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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

## 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	63.29	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. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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	* 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. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
27	Akron, Ohio <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
45	Houston, Tex. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
46	Bridgeport, Conn. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
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

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

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

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

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

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest	
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High-way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	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
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
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	(?)	1.70
53	Paterson, N. J.....	43.66	31.16	0.28	0.09	2.43		1.13	0.09	4.42	2.71	1.35		42.17	37.20	(?)	4.97
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	1.03	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	(?)		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	1.33	2.18	4.57	47.35	39.20	3.42	4.74	9.79
64	Erie, Pa. <sup>1</sup> .....																
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

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. <sup>1</sup>																
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. <sup>1</sup>																
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. <sup>1</sup>																
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	( <sup>2</sup> )	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	<sup>3</sup> 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

<sup>1</sup> Per capita not computed. For explanation, see text discussion of Table 1, p. 13.  
<sup>3</sup> Per capita excess of payments for expenses and interest over revenue receipts.

<sup>2</sup> Less than one-half of 1 cent.

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

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

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest	
		All revenues	Taxes				Special assessments, and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																	
107	Charleston, S. C.	\$48.77	\$21.67		\$0.09	\$2.14	\$4.09	\$0.75	\$2.13	\$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	( <sup>2</sup> )	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	20.68	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.	58.30	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	0.62	5.54	30.88	24.20	4.41	2.26	12.47
151	Wichita Falls, Tex. <sup>1</sup>																
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	(?)	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

<sup>1</sup> Per capita not computed. For explanation, see text discussion of Table 1, p. 13.<sup>2</sup> 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	High-way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000																	
165	Woonsocket, R. I.	\$47.68	\$37.11		\$0.26	\$0.30	\$0.98	\$0.03	\$0.85	\$2.45	\$1.17	\$4.52	\$36.78	\$26.50	\$2.09	\$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	39.94	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	38.33	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	0.46	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

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	18.07
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	( <sup>2</sup> )	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	( <sup>2</sup> )	4.10	3.27

<sup>2</sup> Less than one-half of 1 cent.

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

City number	City	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for expenses and interest	
		All revenues	Taxes				Special assessments, and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High-way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	All expenses and interest	Expenses of general departments	Expenses of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued																	
225	Waterloo, Iowa.....	\$45.12	\$32.14	-----	\$0.41	\$0.41	\$5.44	\$0.37	\$0.52	\$0.24	\$0.71	\$4.87	\$33.02	\$25.87	\$2.99	\$4.17	\$12.10
226	Wilmington, N. C.....	28.07	20.22	\$0.03	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	0.78
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

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926

[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 operation, maintenance, 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	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
	Grand total.....	\$65.46	\$41.76	\$1.68	\$0.12	\$1.87	\$4.90	\$0.47	\$3.21	\$3.02	\$1.72	\$6.72	\$49.93	\$39.18	\$3.74	\$7.02	\$15.53
	Group I.....	80.14	51.44	2.33	0.04	2.36	5.58	0.48	3.67	4.76	2.02	7.46	60.21	47.40	4.03	8.78	19.93
	Group II.....	67.97	43.65	0.49	0.05	2.33	4.48	0.40	3.38	2.91	2.12	8.15	53.99	41.03	5.35	7.62	13.97
	Group III.....	51.09	32.29	1.36	0.17	1.30	4.21	0.51	2.59	1.46	1.34	5.85	39.78	31.09	3.02	5.67	11.31
	Group IV.....	49.73	31.49	0.97	0.28	1.27	4.38	0.44	2.96	1.23	1.32	5.39	38.14	30.29	3.25	4.60	11.59
	Group V.....	47.80	29.62	1.48	0.24	1.21	4.37	0.45	2.58	0.89	1.33	5.64	36.56	29.03	3.18	4.36	11.24
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																	
1	New York, N. Y.....	\$86.21	\$56.74	\$5.02	-----	\$2.41	\$3.41	\$0.47	\$5.05	\$6.26	\$1.01	\$5.84	\$69.24	\$52.98	\$2.45	\$13.82	\$16.97
2	Chicago, Ill.....	74.41	49.16	0.03	-----	2.73	9.48	0.38	1.99	4.13	2.46	4.06	48.61	42.16	2.12	4.83	25.80
3	Philadelphia, Pa.....	60.21	41.21	-----	\$0.05	0.58	1.40	0.08	2.02	8.98	2.23	3.67	50.20	40.04	1.64	8.52	10.01
4	Detroit, Mich.....	96.00	50.41	0.73	-----	1.86	8.89	0.49	3.80	1.14	3.23	25.45	70.46	44.40	17.87	8.19	25.54
5	Cleveland, Ohio.....	76.59	50.32	0.30	-----	1.84	7.29	0.85	0.44	3.49	3.13	8.94	53.50	39.67	4.47	9.36	23.09
6	St. Louis, Mo.....	52.06	33.57	-----	-----	3.51	3.97	0.28	1.16	2.98	2.05	4.54	40.20	35.55	2.76	1.90	11.86
7	Baltimore, Md.....	49.80	34.14	0.94	-----	1.73	1.05	0.06	1.83	3.68	0.81	5.55	42.93	33.00	2.77	7.16	6.87
8	Boston, Mass.....	99.31	70.49	10.24	0.46	0.68	1.13	0.48	1.11	6.26	3.01	5.45	73.68	60.84	3.62	9.22	25.63
9	Los Angeles, Calif.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
10	Pittsburgh, Pa.....	73.41	58.31	-----	0.52	0.65	1.19	0.53	2.02	3.62	1.75	4.81	60.61	50.58	3.03	6.99	12.80
11	San Francisco, Calif.....	79.90	52.85	-----	-----	3.52	5.34	0.15	4.53	1.75	2.20	9.56	55.53	43.72	5.25	6.57	24.36
12	Buffalo, N. Y.....	73.92	51.67	2.32	-----	2.26	4.11	0.22	5.01	1.71	1.43	5.20	64.69	55.50	3.07	6.12	9.23
13	Washington, D. C.....	67.86	34.43	0.01	-----	7.37	1.42	0.94	18.10	0.25	2.86	2.48	49.81	48.18	1.63	(?)	18.05
14	Milwaukee, Wis.....	70.85	43.86	6.89	-----	1.36	5.75	0.70	3.44	1.65	3.09	4.11	51.86	44.91	3.09	3.86	18.99

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

15	Newark, N. J.	\$75.97	\$51.51	\$0.51	\$0.10	\$2.84	\$2.43	\$0.32	\$5.59	\$4.18	\$2.82	\$5.66	\$66.48	\$53.88	\$4.17	\$8.43	\$9.49
16	Minneapolis, Minn.	62.69	45.33	0.31		0.83	6.70	0.42	3.55	1.42	1.84	2.29	48.34	39.83	1.43	7.09	14.35
17	New Orleans, La.	52.87	34.59		0.22	2.88	2.45	0.22	2.11	1.12	1.59	7.70	38.75	26.82	5.81	6.12	14.12
18	Cincinnati, Ohio	79.19	51.25	1.16		3.73	1.45	1.01	1.41	9.72	3.43	6.03	58.16	42.71	2.96	12.49	21.03
19	Kansas City, Mo.	57.49	38.17			3.42	2.04	0.49	1.65	3.64	2.20	5.87	49.90	40.40	4.72	4.78	7.59
20	Seattle, Wash. <sup>1</sup>																
21	Indianapolis, Ind.	52.85	42.85		0.12	0.55	4.89	0.08	2.11	0.52	1.60	0.13	38.18	34.10	0.08	3.99	14.67
22	Rochester, N. Y.	73.11	46.19	2.74		2.38	7.50	0.18	5.51	1.59	2.20	4.81	61.89	52.58	2.16	7.16	11.21
23	Jersey City, N. J.	75.29	50.66	0.36	0.03	3.80	0.75	0.16	5.09	4.05	1.67	8.73	70.44	54.69	3.31	12.45	4.85
24	Louisville, Ky.	45.56	28.78			2.49	3.52	0.21	1.67	1.12	1.42	6.36	31.69	26.49	2.23	2.96	13.88

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

25	Akron, Ohio <sup>1</sup>	\$47.79	\$32.42	\$0.58		\$2.10	\$3.94	\$0.34	\$0.52	\$2.15	\$1.03	\$4.70	\$38.42	\$29.30	\$2.73	\$6.39	\$9.37
26	Toledo, Ohio																
27	Portland, Oreg. <sup>1</sup>																
28	Columbus, Ohio	49.91	31.50	0.49		2.13	4.28	0.39	0.50	2.88	1.25	6.48	38.71	27.30	3.28	8.12	11.21
29	Denver, Colo.	61.25	39.53			1.59	5.52	0.41	0.80	2.21	2.86	8.31	49.59	40.55	2.70	6.34	11.66
30	Providence, R. I.	48.40	36.37		\$0.24	0.27	0.48	0.21	1.16	2.68	1.45	5.55	40.46	33.12	1.84	5.50	7.94
31	Oakland, Calif.	59.79	33.09			1.09	12.77	0.45	9.91	0.68	0.91	0.89	38.73	34.88	1.16	2.69	21.06
32	St. Paul, Minn.	53.88	32.82	0.17		2.16	7.04	0.36	3.42	2.64	0.95	4.33	42.42	32.62	2.75	7.06	11.45
33	Atlanta, Ga. <sup>1</sup>																
34	Omaha, Nebr.	64.29	36.24			1.01	5.72	0.32	1.02	2.12	1.13	16.74	49.31	31.46	8.99	8.86	14.99
35	Birmingham, Ala.	38.97	16.24			5.00	8.41	1.80	4.42	1.07	1.20	0.83	27.08	21.99	0.71	4.38	11.90
36	San Antonio, Tex.	34.95	24.02			0.37	0.53	0.23	2.50	0.81	0.76	5.72	30.38	21.82	2.46	6.10	4.57
37	Dallas, Tex.	45.07	27.59			0.17	2.52	0.50	2.51	2.01	2.64	7.14	34.70	26.69	2.48	5.54	10.37
38	Worcester, Mass.	65.44	42.82	8.94	0.60	0.30	1.04	0.10	1.58	1.14	4.06	4.87	50.53	45.24	1.79	3.49	14.91
39	Richmond, Va.	53.69	29.57		0.43	4.45	0.66	0.38	1.64	3.39	0.66	12.51	43.43	27.24	5.93	10.26	10.26
40	Syracuse, N. Y.	62.20	39.72	2.74		1.58	7.19	0.11	4.02	1.07	1.11	4.67	48.07	40.44	1.77	5.86	14.13
41	New Haven, Conn.	45.88	39.22	0.57	0.46	0.35	0.71	0.36	1.48	1.27	1.42	0.04	37.25	34.17	0.02	3.07	8.63
42	Memphis, Tenn.	46.59	30.67			2.36	1.79	0.51	3.13	0.71	1.12	6.30	38.48	28.35	2.64	7.49	8.11
43	Dayton, Ohio	47.51	33.55	0.27		2.27	2.23	0.87	0.47	1.57	2.35	3.92	34.73	28.21	1.25	5.27	12.78
44	Norfolk, Va.	40.77	26.44	0.11	0.09	3.71	0.35	0.51	1.30	1.87	0.65	5.74	35.65	22.07	2.14	11.43	5.12
45	Houston, Tex. <sup>1</sup>																
46	Bridgeport, Conn. <sup>1</sup>																
47	Youngstown, Ohio	51.90	38.00	0.32		1.81	4.81	0.72	0.16	1.69	0.64	3.75	32.10	24.62	2.23	5.25	19.79
48	Hartford, Conn.	63.88	36.87	12.20	0.85	0.12	1.82	0.58	0.93	1.45	2.21	6.85	49.92	40.79	4.25	4.88	13.96
49	Fort Worth, Tex.	32.34	23.09			0.14		0.38	1.99	1.31	0.99	4.44	26.35	20.06	1.56	4.74	5.99
50	Grand Rapids, Mich.	61.92	37.37			0.51	10.98	0.67	4.32	0.93	2.42	4.71	42.44	35.85	2.29	4.30	19.48
51	Springfield, Mass.	71.61	51.07	9.78	0.55	0.36	1.37	0.41	1.19	0.42	1.76	4.70	57.24	49.57	2.56	5.10	14.37
52	Des Moines, Iowa	54.64	38.33			0.40	7.49	0.40	1.00	0.78	0.84	5.40	42.44	34.74	1.92	5.78	12.19
53	Scranton, Pa.	39.68	30.24		0.95	0.26	1.85	0.71	3.03	0.59	2.04	0.01	31.02	29.32	(?)	1.69	8.66
54	Paterson, N. J.	50.01	34.27	0.31	0.09	2.76	3.68	0.12	4.40	2.95	1.43		43.14	37.52	(?)	5.62	6.87

<sup>1</sup> Per capita not computed. For explanation, see text discussion of Table 1, p. 13.<sup>2</sup> Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926—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 operation, maintenance, 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	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
55	Jacksonville, Fla. <sup>1</sup>																
56	Nashville, Tenn.	\$35.01	\$21.27			\$0.34	\$1.25	\$0.83	\$4.77	\$1.33	\$0.94	\$4.28	\$27.58	\$20.82	\$1.90	\$4.86	\$7.43
57	Trenton, N. J.	47.16	32.41	\$0.19	\$0.23	0.87	1.24	0.08	3.95	2.03	1.47	4.67	43.22	34.69	3.87	4.66	3.94
58	Salt Lake City, Utah	44.09	27.34			1.09	3.47	0.48	6.35	0.61	1.19	3.57	34.54	27.93	2.15	4.45	9.55
59	Tulsa, Okla.	55.51	34.37			1.13	11.43	0.37	0.83	1.30	0.43	5.65	30.58	21.08	2.07	7.43	24.92
60	Flint, Mich.	54.37	33.34			0.21	5.81	0.53	3.09	0.59	2.80	8.00	37.44	28.27	3.06	6.11	16.93
61	Fall River, Mass.	53.12	34.79	10.27	0.50	0.26	0.27	0.22	1.12	0.93	1.49	3.28	48.08	39.93	2.42	5.73	5.04
62	Camden, N. J.	45.79	25.05	0.23	0.12	4.01	4.38	0.07	3.40	3.12	0.70	4.72	38.65	30.49	2.28	5.88	7.14
63	Miami, Fla.	51.98	29.13		0.10	5.41	4.07	4.86	0.31	0.60	4.72	2.77	61.18	51.99	2.06	7.13	9.19
64	Wilmington, Del.	32.97	18.50	( <sup>2</sup> )		0.92	1.36	0.34	7.03	0.54	0.29	3.97	29.87	22.84	3.10	3.93	3.10
65	Erie, Pa. <sup>1</sup>																
66	Cambridge, Mass.	56.08	39.20	7.33	0.58	0.36	0.16	0.15	0.58	1.31	1.77	4.64	48.27	40.51	3.35	4.41	7.81
67	New Bedford, Mass.	68.25	44.51	13.15	0.52	0.31	0.95	0.23	1.76	0.94	1.84	4.03	50.57	42.07	2.52	5.99	17.67
68	Albany, N. Y.	55.96	37.07	3.13		1.00	4.59	0.14	3.29	0.54	0.31	5.90	50.07	38.62	5.25	6.19	5.89
69	Kansas City, Kans.	60.91	32.77			1.04	6.19	0.12	0.25	1.03	0.31	19.20	44.00	23.88	12.13	7.99	16.91
70	Yonkers, N. Y.	83.58	63.33	3.36		1.37	1.86	0.10	5.81	1.01	0.38	6.36	68.36	55.05	3.98	9.33	15.21
71	Reading, Pa.	36.05	25.01		0.68	0.35	1.22	0.10	2.24	1.02	0.71	4.71	28.18	23.31	1.97	2.90	7.86
72	Duluth, Minn.	60.34	36.85	0.20		0.51	6.76	0.47	2.42	1.28	0.30	11.49	41.70	30.74	6.85	4.11	18.64
73	Elizabeth, N. J. <sup>1</sup>																
74	Lowell, Mass.	54.41	37.23	8.83	0.44	0.20	0.47	0.31	1.19	0.26	1.79	3.68	45.94	38.65	3.65	3.64	8.47
75	San Diego, Calif.	92.34	37.39			1.21	27.35	1.03	9.74	1.54	1.91	12.18	50.51	38.50	5.10	6.91	41.83
76	Canton, Ohio	49.36	32.26	0.21		2.22	4.73	1.57	0.41	2.48	1.33	4.16	32.09	21.81	1.80	8.49	17.27
77	Spokane, Wash.	44.49	25.38			0.23	1.79	0.53	8.26	0.89	1.75	5.67	35.02	30.62	1.73	2.67	9.47

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78	Oklahoma City, Okla. <sup>1</sup>	71.35	22.17			0.42	10.86	0.72	7.76	1.78	1.75	25.90	48.85	27.74	14.91	6.20	22.50
79	Tacoma, Wash.	24.88	15.92			0.22	0.54	0.20	3.03	0.21	0.62	4.12	25.62	19.78	1.80	4.04	0.74
80	El Paso, Tex.																
81	Waterbury, Conn. <sup>1</sup>																
82	Lynn, Mass.	50.72	34.65	5.87	0.59	0.40	0.60	0.36	0.83	0.71	1.89	4.82	39.02	32.89	2.81	3.33	11.70
83	Utica, N. Y.	47.46	32.96	2.64		0.82	5.57	0.05	4.40	0.53	0.38	0.12	37.76	33.56	(?)	4.19	9.70
84	Fort Wayne, Ind.	55.05	30.01		0.45	0.24	10.39	0.09	1.77	0.50	0.70	10.86	34.98	26.09	6.62	2.27	20.08
85	Somerville, Mass.	39.16	27.63	4.44	0.59	0.24	0.88	0.39	0.76	0.11	1.11	3.02	32.55	28.73	1.40	2.42	6.60

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

86	Tampa, Fla.	\$47.38	\$29.24		\$0.10	\$3.96	\$1.95	\$2.79	\$0.67	\$0.91	\$2.66	\$5.08	\$38.62	\$30.17	\$3.74	\$4.71	\$8.76
87	Knoxville, Tenn.	35.89	22.35		0.04	0.81	1.02	0.46	3.13	0.76	1.06	6.25	34.06	23.33	2.60	8.13	1.83
88	Savannah, Ga.	26.70	15.97			3.01	2.13	0.58	0.74	0.32	0.71	3.23	22.73	18.66	2.29	1.78	3.96
89	Evansville, Ind.	40.35	26.82		0.17	0.53	4.26	0.06	1.85	0.63	0.76	5.27	26.89	22.01	3.09	1.78	13.46
90	Allentown, Pa.	29.87	21.48		1.21	0.57	0.64	0.07	2.04	0.69	0.28	2.89	24.10	20.31	1.47	2.32	5.77
91	Long Beach, Calif.	106.95	40.48			1.66	12.81	0.82	12.02	14.87	0.77	23.51	74.01	51.38	15.15	7.47	32.95
92	Lawrence, Mass.	52.89	34.77	\$11.81	0.48	0.20	0.33	0.20	0.86	0.17	0.84	3.23	45.06	38.48	3.29	3.29	7.83
93	Schenectady, N. Y.	60.17	41.93	3.04		3.31	2.37	0.21	5.02	0.51	1.15	2.64	49.78	43.74	1.66	4.39	10.39
94	Wichita, Kans.	42.81	29.08			0.92	8.74	0.61	0.52	0.71	2.10	0.13	31.15	26.42	0.15	4.59	11.66
95	Bayonne, N. J.	68.87	45.69	0.09		0.78	0.65	0.04	5.73	1.96	0.20	13.74	63.43	43.25	13.32	6.86	5.44
96	Hamtramck, Mich.	37.67	26.43			0.14	3.37	0.42	3.08	0.45	0.30	3.48	29.00	21.46	4.12	3.43	8.67
97	Harrisburg, Pa.	40.79	29.99		0.39	0.51	2.37	0.13	2.20	1.17	0.63	3.40	32.48	27.30	1.68	3.50	8.31
98	Manchester, N. H.	40.43	29.96	4.26	1.06	1.24	0.12	0.28		0.48	0.29	2.74	32.98	27.14	2.69	3.15	7.45
99	Peoria, Ill.	35.27	28.24			0.70	2.83	0.27	1.37	0.49	1.30	0.06	28.06	26.56	0.04	1.46	7.21
100	South Bend, Ind.	63.87	37.55		0.19	0.22	16.17	0.04	2.33	0.63	1.00	5.74	36.27	30.54	2.40	3.33	27.60
101	Gary, Ind.	59.02	37.53			0.65	17.51	0.21	2.09	0.22	0.65	0.16	34.02	32.02	0.12	1.88	25.00
102	Rockford, Ill.	44.08	30.40			1.20	5.84	0.24	1.16	0.35	1.69	3.19	30.71	25.63	1.87	3.20	13.37
103	St. Joseph, Mo.	40.15	25.74			2.11	8.07	0.36	1.86	1.33	0.63	0.06	26.60	24.60	0.01	1.99	13.55
104	Wilkes-Barre, Pa.	41.23	32.57		2.37	0.46	1.36	0.35	2.80	0.26	1.04	0.02	31.26	28.83	0.09	2.34	9.98
105	Sioux City, Iowa	49.23	36.67			0.63	4.93	0.35	0.70	1.00	1.00	3.96	34.44	29.94	1.89	2.61	14.79
106	Portland, Me.	51.47	35.95	0.80	0.83	0.82	0.55	0.03	3.86	1.63	1.47	5.52	42.88	34.31	2.42	6.15	8.59
107	Little Rock, Ark.	30.46	15.22		0.23	3.10	7.10	0.91	2.00	0.64	1.15	0.12	23.66	18.94	0.14	4.57	6.80
108	Highland Park, Mich.	66.16	44.85			0.33	4.17	0.54	2.19	2.42	5.66	5.95	49.76	41.06	2.72	5.98	16.41
109	Charleston, S. C.	48.85	21.44		0.09	2.09	5.03	0.74	2.37	1.33	0.22	15.55	39.20	20.91	10.72	7.57	9.65
110	Sacramento, Calif.	76.44	37.37			1.45	12.29	0.82	14.57	0.70	3.69	5.55	56.71	45.55	3.33	7.84	19.73
111	Binghamton, N. Y.	58.06	40.25	2.57		1.04	3.18	0.26	4.73	0.75	2.28	3.00	47.17	41.06	2.45	3.65	10.89
112	Saginaw, Mich.	46.70	31.32			0.10	5.10	0.18	3.97	1.65	0.91	3.48	34.89	28.61	2.14	4.14	11.81
113	East St. Louis, Ill.	27.32	19.58			1.71	3.68	0.21	0.92	0.23	0.98		23.34	20.38		2.96	3.98
114	Troy, N. Y.	50.14	34.19	2.04		1.20	3.31	0.06	3.40	0.28	0.38	5.29	43.11	36.85	1.74	4.52	7.03
115	Johnstown, Pa.	40.29	29.94		2.35	0.55	1.36	1.11	2.98	1.16	0.52	0.01	33.29	28.71	0.01	4.57	7.00

<sup>1</sup> Per capita not computed. For explanation, see text discussion of Table 1, p. 13.  
<sup>2</sup> Less than one-half of 1 cent.  
<sup>3</sup> Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

GENERAL TABLES

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926—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 operation, maintenance, and interest	
		All revenues	Taxes			Business and non-business license	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	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll												
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																	
116	Chattanooga, Tenn.....	\$35.48	\$23.79	-----	-----	\$0.02	\$1.62	\$0.97	\$5.46	\$0.59	\$2.48	\$0.55	\$31.38	\$25.31	\$0.65	\$5.42	\$4.09
117	Terre Haute, Ind.....	39.35	30.66	-----	\$0.14	0.29	3.86	0.03	1.99	0.56	1.34	0.49	29.46	27.24	0.42	1.79	9.90
118	Lansing, Mich.....	88.26	42.03	-----	-----	0.13	5.60	0.51	4.44	0.79	1.98	32.78	53.62	30.34	17.42	5.86	34.64
119	Pawtucket, R. I.....	43.01	30.78	-----	-----	0.18	0.28	0.94	0.15	0.64	1.57	0.98	35.22	26.24	2.60	6.38	7.79
120	Chester, Pa.....	25.25	18.94	-----	-----	0.70	0.42	1.75	0.12	2.00	0.61	0.67	20.95	18.01	0.01	2.93	4.29
121	Winston-Salem, N. C.....	40.25	18.66	\$0.02	0.10	1.02	7.65	0.64	5.79	0.47	1.40	4.49	31.28	19.82	2.01	9.45	8.97
122	Springfield, Ohio.....	36.83	24.33	0.28	-----	1.57	2.96	0.43	0.47	1.13	2.30	3.36	25.57	20.79	1.51	3.28	11.26
123	Passaic, N. J.....	44.34	33.01	0.46	0.03	1.55	1.98	0.22	4.50	2.17	0.40	(?)	45.71	38.84	-----	6.87	11.37
124	Racine, Wis.....	44.07	27.78	2.66	-----	0.80	2.50	0.40	3.35	0.46	0.80	5.31	29.50	24.94	1.75	2.81	14.56
125	New Britain, Conn.....	42.95	32.83	0.48	0.86	0.20	0.92	0.36	1.12	0.98	1.37	3.84	36.00	29.63	2.81	3.56	6.95
126	Hoboken, N. J.....	65.52	47.54	0.25	0.04	2.87	1.21	0.07	5.71	2.75	0.32	4.75	61.21	47.19	3.88	10.14	4.31
127	Berkeley, Calif.....	57.25	34.76	-----	-----	0.80	5.80	0.36	10.64	1.16	3.69	0.04	40.72	37.94	0.11	2.67	16.53
128	Altoona, Pa.....	30.88	19.02	-----	1.19	0.94	2.59	0.30	2.51	0.53	1.24	2.56	25.74	21.50	1.09	3.14	5.14
129	Mobile, Ala.....	27.77	14.60	-----	0.12	2.95	1.59	0.35	1.39	0.96	0.52	5.30	26.12	19.73	2.41	3.97	1.66
130	Shreveport, La.....	44.95	27.36	-----	0.16	2.60	4.36	1.33	2.70	0.61	1.05	4.78	33.12	25.07	2.42	5.63	11.83
131	Cicero, Ill.....	40.04	24.15	-----	-----	2.58	8.42	0.04	1.16	0.42	0.24	3.03	28.52	22.31	2.87	3.35	11.51
132	Brockton, Mass.....	57.06	36.98	7.57	0.60	0.29	2.79	0.18	0.58	0.51	3.63	3.94	43.31	37.30	2.34	3.66	13.75
133	Bethlehem, Pa.....	39.36	23.60	-----	2.79	0.41	1.63	0.78	2.40	0.94	0.99	5.83	28.56	21.14	2.02	5.40	10.80
134	Huntington, W. Va.....	50.99	33.54	-----	0.20	0.48	14.38	0.78	0.04	0.90	0.32	0.35	30.42	27.28	0.28	2.87	20.57
135	Springfield, Ill.....	56.93	32.95	-----	-----	0.47	5.77	0.64	1.18	1.42	1.04	13.46	35.80	26.70	6.59	2.50	21.14

136	Union City, N. J.	40.22	28.68	0.39	0.03	1.84	0.33	0.06	5.62	1.66	1.61	36.38	32.31	4.07	3.84
137	Quincy, Mass.	66.98	48.03	5.72	0.60	0.24	1.55	0.11	1.34	0.89	2.99	49.57	42.22	2.10	5.24
138	Roanoke, Va.	32.66	22.14	0.07	0.34	4.22	0.40	1.40	1.63	0.97	0.67	27.20	22.42	0.28	4.49
139	Lincoln, Nebr.	59.35	35.07	-----	0.21	0.61	8.30	0.38	0.84	0.63	3.58	43.51	31.71	7.12	4.69
140	East Orange, N. J.	57.60	37.33	0.16	0.15	2.54	4.23	0.06	4.35	2.81	1.07	4.90	46.96	37.76	3.96
141	Holyoke, Mass.	78.70	38.06	11.10	0.53	0.22	0.12	0.48	1.45	1.10	1.86	23.77	63.22	41.61	17.40
142	Portsmouth, Va.	29.22	14.97	0.02	0.08	2.41	-----	0.27	1.34	3.27	0.39	6.47	28.08	16.08	2.70
143	Jackson, Mich.	41.13	23.19	-----	-----	0.15	5.91	0.29	3.31	1.16	3.57	3.54	29.28	22.78	2.24
144	Lakewood, Ohio	60.29	43.74	0.22	-----	2.06	6.49	0.98	0.48	1.85	0.64	3.82	46.18	33.88	3.78
145	Topeka, Kans.	45.75	32.21	-----	-----	0.62	4.76	0.36	0.51	0.69	0.61	5.98	30.91	24.10	4.37
146	Fresno, Calif.	43.52	27.41	-----	-----	1.81	0.54	0.89	11.76	0.24	0.74	0.14	41.50	39.04	0.09
147	Macon, Ga.	34.19	18.72	-----	-----	3.46	0.39	1.31	1.43	0.76	2.25	5.87	25.83	20.74	3.10
148	Wichita Falls, Tex. <sup>1</sup>	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
149	Covington, Ky.	27.74	17.92	-----	-----	1.69	0.20	0.22	1.48	0.32	0.21	5.71	24.66	19.33	2.75
150	Niagara Falls, N. Y.	74.48	47.78	3.66	-----	2.81	6.90	0.26	4.70	1.51	0.95	5.91	54.53	42.24	3.18
151	Pasadena, Calif.	145.23	61.46	-----	-----	1.24	19.47	1.45	12.82	1.20	5.64	41.95	88.21	59.96	19.42
152	Lancaster, Pa.	27.29	17.18	-----	0.20	0.44	0.55	0.10	1.65	0.48	0.68	6.00	25.13	18.72	4.08
153	Wheeling, W. Va.	53.34	40.99	-----	0.24	0.88	1.73	0.45	0.21	0.92	0.53	7.40	37.17	29.57	3.52
154	Augusta, Ga.	42.04	25.59	-----	-----	2.91	1.67	0.39	1.97	0.54	3.33	5.64	30.59	25.57	2.25
155	Newton, Mass.	81.83	59.40	8.16	0.58	0.82	3.98	0.08	1.83	1.19	1.07	4.72	66.78	58.07	2.99
156	Kalamazoo, Mich.	49.86	33.37	-----	-----	0.22	3.80	0.43	3.15	0.91	1.19	6.78	36.04	28.43	3.88
157	Decatur, Ill.	40.64	24.60	-----	-----	0.32	6.70	0.35	1.01	0.69	1.10	5.87	31.11	21.85	5.27
158	Charlotte, N. C.	48.41	24.96	0.07	0.11	2.49	6.23	0.30	4.99	0.84	0.68	7.73	38.22	24.95	5.15
159	Atlantic City, N. J.	119.95	83.21	0.36	(?)	8.08	0.12	0.21	9.09	8.34	2.49	8.05	112.90	91.41	4.81
160	Oak Park, Ill.	61.54	35.15	-----	-----	2.87	14.81	0.69	1.22	1.27	0.45	5.07	39.16	30.70	3.48
161	Kenosha, Wis.	59.75	31.20	8.18	-----	0.76	9.62	0.42	2.07	1.11	1.64	4.75	35.26	30.77	1.74
162	Davenport, Iowa	46.25	37.05	-----	-----	0.59	4.37	0.28	1.13	0.67	1.20	0.97	34.11	30.97	0.46
163	Malden, Mass.	48.53	33.99	5.40	0.54	0.36	1.42	0.26	0.74	0.69	1.56	3.58	40.88	35.08	1.88
164	Hammond, Ind.	69.52	33.79	-----	0.24	0.50	26.19	0.10	2.61	0.33	0.90	4.86	40.58	33.50	4.42
165	Mount Vernon, N. Y.	72.78	48.85	4.16	-----	0.74	2.76	0.21	5.60	1.00	0.86	8.61	64.22	50.38	5.43
166	Beaumont, Tex.	33.25	21.88	-----	-----	0.19	0.34	0.32	2.44	1.11	0.48	6.49	28.50	18.32	5.01
167	Cedar Rapids, Iowa	43.39	32.63	-----	-----	0.44	4.03	0.26	0.82	0.31	0.98	3.91	31.59	26.61	1.84
168	Woonsocket, R. I.	48.29	37.61	-----	0.28	0.27	1.34	0.03	0.56	2.34	1.12	4.74	39.67	29.05	1.91
169	New Castle, Pa.	33.82	24.15	-----	2.76	0.76	1.45	0.49	2.65	0.54	0.98	0.05	26.41	23.70	(?)

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

170	Charleston, W. Va.	\$39.14	\$34.69	-----	\$0.15	\$0.54	\$0.84	\$0.46	\$0.30	\$0.92	\$1.06	\$0.16	\$28.22	\$24.27	\$0.24	\$3.71	\$10.92
171	Pontiac, Mich.	59.92	39.51	-----	-----	0.40	6.16	0.41	2.76	1.41	3.57	5.70	40.15	30.83	3.67	5.64	19.77
172	Medford, Mass.	52.23	38.52	\$4.51	0.57	0.19	2.00	0.09	0.80	0.59	1.16	3.79	40.26	34.31	2.22	3.73	11.97
173	McKeesport, Pa.	40.85	24.09	-----	0.52	0.29	3.92	1.30	2.71	0.66	1.45	5.93	32.41	26.78	2.95	2.68	8.44
174	York, Pa.	31.85	22.02	-----	0.67	0.84	2.35	0.15	2.55	2.37	0.91	-----	23.51	21.45	-----	2.06	8.34

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

<sup>2</sup> Less than one-half of 1 cent.

<sup>3</sup> Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926—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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High-way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
175	Haverhill, Mass.....	\$52.70	\$36.71	\$5.81	\$0.61	\$0.31	\$0.39	\$0.14	\$0.96	\$0.87	\$2.97	\$3.92	\$43.64	\$39.64	\$1.85	\$2.14	\$9.06
176	Bay City, Mich.....	50.15	28.36			0.12	1.07	0.30	4.24	1.46	1.07	13.54	40.97	27.91	7.38	5.67	9.18
177	Elmira, N. Y.....	47.83	29.21	1.72		1.28	1.83	0.29	5.58	0.54	0.92	6.48	39.22	32.75	3.32	3.16	8.61
178	Newport News, Va.....	25.99	17.08		0.09	2.31		0.68	1.08	0.52	0.23	4.01	20.44	15.28	1.41	3.75	5.55
179	Stockton, Calif.....	55.02	33.44			1.48	2.73	2.14	11.94	1.27	1.24	0.78	42.81	37.80	0.39	4.63	12.21
180	Galveston, Tex.....	43.95	24.12			0.27	0.01	0.27	7.12	2.28	3.96	5.91	35.75	26.06	3.32	6.37	8.20
181	Chelsea, Mass.....	52.90	40.27	5.55	0.52	0.33	0.20	0.16	0.81	0.60	1.33	3.13	45.42	40.01	1.02	5.38	6.48
182	Perth Amboy, N. J.....	46.66	29.25	0.13	0.01	1.10	1.61	0.22	2.72	1.93	0.51	9.17	43.40	28.32	6.02	9.07	3.25
183	Pittsfield, Mass.....	47.86	32.42	7.57	0.55	0.39	1.94	0.25	0.65	0.12	0.87	3.08	35.32	31.86	0.83	2.63	12.54
184	Greensboro, N. C.....	44.32	17.90	0.02	0.13	1.99	13.20	0.46	3.22	1.90	1.03	4.47	32.12	18.99	2.55	10.57	12.20
185	Montgomery, Ala.....	30.51	10.94			5.64	3.72	0.76	2.56	0.13	1.19	5.58	28.35	19.68	2.32	6.35	2.16
186	Lima, Ohio.....	42.67	25.98	0.17		1.82	6.08	0.34	0.77	0.55	1.30	5.65	35.55	23.17	2.89	9.49	7.12
187	Madison, Wis.....	72.89	48.42	4.22		1.32	6.71	0.27	2.57	1.26	1.10	7.02	55.17	43.62	5.24	6.32	17.71
188	Lexington, Ky.....	35.63	27.55			2.33	1.91	0.22	1.62	0.90	0.88	0.21	26.59	23.83	0.07	2.69	9.04
189	East Chicago, Ind.....	58.44	30.27		0.23	0.60	19.83	0.25	2.07	0.28	0.15	4.78	34.83	28.62	1.39	4.82	23.61
190	Aurora, Ill.....	40.41	23.23			1.13	8.06	0.26	1.30	0.52	1.66	4.26	27.99	20.92	3.89	3.19	12.43
191	New Rochelle, N. Y.....	87.54	60.10	4.79		0.76	13.20	0.25	5.90	1.00	1.53	(?)	74.76	67.99		6.77	12.78
192	Evanston, Ill.....	77.57	48.99			3.26	14.52	0.54	1.35	0.74	0.83	7.33	54.92	45.14	3.38	5.80	23.25
193	Columbus, Ga.....	32.35	17.62		0.17	2.88	0.43	1.01	1.55	0.47	3.97	4.26	26.16	21.74	1.58	2.84	6.19
194	Muncie, Ind.....	31.73	23.90		0.12	0.14	4.14	0.06	1.94	0.32	0.47	0.64	24.12	22.03	0.44	1.64	7.61

195	Waco, Tex.....	40.37	29.68			0.14	0.04	0.21	3.08	0.95	0.53	5.74	32.71	25.19	3.09	4.43	7.66
196	Jamestown, N. Y.....	74.26	38.48	3.00		1.88	5.66	0.45	4.19	0.24	2.69	17.66	47.55	35.37	7.36	4.83	26.71
197	Muskegon, Mich.....	53.78	28.02			0.23	9.94	0.55	3.43	5.24	1.54	4.82	37.62	28.60	3.64	5.38	16.16
198	Fitchburg, Mass.....	51.72	34.36	7.65	0.56	0.34	0.50	0.06	0.71	0.66	2.90	3.98	43.72	37.90	2.45	3.37	8.00
199	San Jose, Calif.....	61.18	26.49			1.34	15.18	1.37	13.03	0.51	3.26		38.74	35.93		2.81	22.44
200	Pueblo, Colo.....	50.56	26.91			0.53	7.36	0.52	4.67	0.65	0.62	9.30	38.34	25.98	5.69	6.67	12.22
201	Brookline, Mass.....	82.53	60.66	10.93	0.52	0.98	0.37	0.08	0.94	0.28	1.59	6.18	63.59	55.88	3.62	4.09	18.94
202	Chicopee, Mass.....	54.62	30.17	8.70	0.49	0.14	0.76	0.18	0.80	0.18	0.60	12.59	40.14	30.69	7.19	2.26	14.49
203	Lorain, Ohio.....	45.35	29.93	0.02		1.31	5.53	1.47	0.50	1.00	0.73	4.85	32.79	23.45	2.39	6.94	12.56
204	Williamsport, Pa.....	34.26	24.71		1.00	0.64	2.48	0.19	2.72	0.88	1.17	0.38	25.73	24.09	0.02	1.62	8.53
205	Butte, Mont.....	27.95	17.79		0.38	0.47	3.03	2.49	3.09	0.59	0.12		24.00	20.72		3.29	3.95
206	Salem, Mass.....	53.01	36.96	6.83	0.59	0.18	0.24	0.07	0.67	0.48	2.42	4.57	43.60	37.94	2.85	2.81	9.41
207	Hamilton, Ohio.....	66.87	31.44	0.28		1.97	5.65	0.22	0.51	1.12	0.92	24.76	45.99	23.30	16.60	6.09	20.88
208	Durham, N. C.....	39.09	18.50	0.01	0.08	1.33	3.44	0.15	5.32	0.96	0.51	8.78	30.97	19.53	4.47	6.97	8.12
209	Battle Creek, Mich.....	42.69	31.26			0.10	2.12	0.34	2.93	0.61	1.33	4.01	30.08	26.02	2.39	1.68	12.61
210	Everett, Mass.....	55.52	38.72	6.44	0.57	0.22	0.46	0.17	1.77	0.62	1.40	5.15	46.92	40.09	2.13	4.69	8.60
211	Springfield, Mo.....	27.68	20.10		0.21	3.08	1.47	0.36	1.68	0.22	0.46	0.10	22.82	21.88	0.11	0.83	4.87
212	Columbia, S. C.....	33.70	17.83		0.23	2.63	0.84	0.98	4.26	0.38	0.38	6.18	29.66	22.30	2.76	4.59	4.05
213	Stamford, Conn.....	57.39	51.35	0.28	0.03	0.42	0.74	0.57	0.76	2.04	1.19		47.65	42.26	( <sup>2</sup> )	5.39	9.73
214	Dubuque, Iowa.....	45.47	29.22			0.43	8.72	0.41	0.85	0.31	1.06	4.47	29.76	24.53	1.88	3.34	15.71
215	Joliet, Ill.....	46.64	28.30			1.87	7.66	0.26	1.60	0.58	0.91	5.47	34.47	26.75	3.70	4.02	12.17
216	Council Bluffs, Iowa.....	50.39	29.63		0.22	0.37	11.82	0.27	0.76	0.30	1.22	5.80	30.46	23.40	4.38	2.67	19.93
217	Rock Island, Ill.....	32.89	18.97			0.97	7.98	0.47	0.94	0.27	0.68	2.61	22.32	17.90	1.72	2.69	10.57
218	Portsmouth, Ohio.....	41.82	25.82	0.24		2.74	2.89	0.62	0.44	0.98	1.72	6.37	30.65	20.38	3.36	6.91	11.17
219	Taunton, Mass.....	60.17	30.97	7.33	0.52	0.24	0.35	0.13	0.78	1.18	1.83	16.86	47.29	32.03	11.34	3.92	12.88
220	Superior, Wis.....	41.66	29.80	1.54		2.57	2.18	1.81	3.14	0.42	0.21		38.04	35.47		2.57	3.63
221	Quincy, Ill.....	39.48	22.84			0.39	8.83	0.20	0.95	0.34	0.61	5.32	24.25	20.57	2.39	1.28	15.24
222	New Brunswick, N. J.....	51.24	29.71	0.25		1.51	5.11	0.34	3.26	2.52	2.62	5.90	44.08	33.51	4.37	6.19	7.16
223	Lynchburg, Va.....	43.89	23.71	0.41	0.39	5.59	1.62	0.66	1.68	1.94	2.63	5.25	34.43	26.93	1.87	5.62	9.46
224	Austin, Tex.....	51.77	22.85			0.13		0.25	4.12	0.55	1.37	22.51	42.00	24.25	13.63	4.12	9.77
225	Kokomo, Ind.....	27.92	19.50		0.12	0.02	5.67	0.05	1.57	0.13	0.62	0.24	18.25	17.09	0.29	0.87	9.67
226	Ogden, Utah.....	45.73	22.67			0.82	8.70	0.57	7.12	0.24	0.97	4.84	33.38	24.43	1.78	7.18	12.35
227	Easton, Pa.....	39.06	29.90		2.64	0.79	1.51	0.41	2.24	0.78	0.66	0.13	33.28	29.07	( <sup>2</sup> )	4.22	5.77
228	Wilmington, N. C.....	30.37	22.13	0.03	0.44	2.26	0.90	0.10	0.08	0.25	0.78	3.40	27.42	20.37	2.41	4.63	2.96
229	Danville, Ill.....	32.84	24.06			1.30	5.67	0.31	0.92	0.05	0.53	0.01	20.88	18.97	0.02	1.88	11.96
230	Waterloo, Iowa.....	44.51	35.11		0.48	0.49	1.61	0.37	0.60	0.28	0.67	4.89	32.89	26.78	2.06	4.05	11.62
231	Hazleton, Pa.....	30.39	21.81		1.49	0.12	2.06	0.21	3.07	0.58	1.05		25.65	22.65		3.00	4.74
232	Petersburg, Va.....	28.32	17.16	0.25	0.13	2.82	0.05	0.38	1.50	1.74	0.73	3.56	26.89	19.56	2.04	5.29	1.42
233	Poughkeepsie, N. Y.....	50.68	32.69	2.61		0.89	2.54	0.11	3.76	0.76	1.86	5.46	42.31	34.09	3.31	4.92	8.37
234	Orange, N. J.....	47.10	28.89	0.14	0.03	1.89	2.85	0.02	5.60	3.20	0.74	3.73	43.35	35.91	2.09	5.35	3.76

<sup>1</sup> Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1926—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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
235	Waltham, Mass.....	\$57.75	\$42.46	\$6.86	\$0.57	\$0.36	\$0.25	\$0.20	\$0.99	\$0.40	\$1.60	\$4.06	\$44.29	\$38.43	\$2.75	\$3.11	\$13.46
236	Auburn, N. Y.....	38.81	23.32	1.44	-----	1.86	2.31	0.08	3.44	0.37	1.04	4.95	33.90	28.78	3.27	1.85	4.91
237	Amsterdam, N. Y.....	41.76	25.53	1.88	-----	1.82	1.99	0.06	4.04	0.58	0.26	5.61	36.51	30.10	2.38	4.03	5.26
238	Norristown, Pa.....	23.59	17.38	-----	2.86	0.24	0.09	0.05	1.79	0.32	0.71	0.16	19.51	18.01	0.10	1.40	4.08
239	Lewiston, Me.....	27.51	20.09	0.22	0.56	0.29	0.06	0.39	1.94	0.44	0.89	2.62	22.85	19.68	1.36	1.82	4.65
240	Green Bay, Wis.....	45.89	30.15	2.92	-----	1.55	0.92	0.27	2.45	0.46	1.70	5.48	34.77	28.81	2.01	3.95	11.12
241	St. Petersburg, Fla.....	134.35	41.14	-----	0.06	5.47	43.94	2.91	0.49	1.89	4.33	34.13	82.47	43.14	25.26	14.07	51.89
242	Moline, Ill.....	40.52	23.60	-----	-----	0.96	8.62	0.22	0.95	0.17	2.18	3.62	28.29	29.36	2.14	2.80	12.23
243	Sheboygan, Wis.....	60.28	35.93	2.89	-----	0.98	8.99	0.22	2.81	0.84	1.06	6.57	36.07	31.06	2.85	2.16	24.21
244	Elgin, Ill.....	38.41	25.85	-----	-----	1.12	4.90	0.07	0.96	0.83	0.85	3.81	27.00	22.38	1.77	2.85	11.41
245	Oshkosh, Wis.....	51.91	32.83	3.29	-----	0.96	3.26	0.29	2.83	0.77	1.59	6.08	39.82	34.79	2.78	2.25	12.09
246	Watertown, N. Y.....	53.50	35.82	2.41	-----	2.66	1.29	0.15	3.87	0.72	1.84	4.74	41.53	34.47	2.67	4.39	11.97
247	Muskogee, Okla.....	43.64	27.84	-----	-----	0.70	-----	0.51	3.23	3.01	1.82	6.52	34.95	25.55	2.55	6.85	8.69
248	Newburgh, N. Y.....	42.38	26.97	2.64	-----	1.03	1.36	0.16	3.53	0.53	1.29	4.86	37.63	32.28	2.60	2.75	4.76
249	La Crosse, Wis.....	49.96	36.65	1.84	-----	0.82	2.17	0.18	2.87	0.71	1.13	3.59	38.06	32.96	1.90	3.19	11.90
250	Colorado Springs, Colo.....	89.43	44.10	-----	-----	0.82	3.44	0.27	1.31	0.50	1.62	37.37	68.16	37.90	21.26	9.00	21.27
	Honolulu, Hawaii <sup>4</sup> .....	36.04	22.21	-----	0.75	4.42	3.41	0.57	0.08	0.87	0.24	3.48	22.07	18.16	2.11	1.81	13.97

<sup>4</sup> Not included in group or grand totals.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1927

[For alphabetical list of cities, by States, showing rank and form of government, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments, and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
	Grand total.....	\$68.96	\$44.21	\$1.51	\$0.12	\$2.08	\$5.46	\$0.44	\$3.38	\$3.19	\$1.74	\$6.81	\$52.26	\$40.98	\$3.80	\$7.47	\$16.69
	Group I.....	84.95	54.61	1.95	0.04	2.81	6.42	0.45	3.89	5.05	2.09	7.64	63.39	49.69	4.27	9.43	21.56
	Group II.....	72.83	47.49	0.45	0.05	2.48	5.36	0.39	3.45	3.13	2.15	7.87	55.54	43.01	4.55	7.98	17.28
	Group III.....	53.36	33.78	1.35	0.18	1.26	4.39	0.50	2.80	1.60	1.30	6.20	41.81	32.49	3.30	6.02	11.56
	Group IV.....	50.02	32.33	1.04	0.29	1.25	4.68	0.36	2.85	1.04	1.29	4.88	38.31	30.78	2.87	4.66	11.71
	Group V.....	50.13	31.15	1.55	0.24	1.22	4.53	0.39	2.91	0.90	1.35	5.88	38.60	30.63	3.32	4.65	11.53
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																	
1	New York, N. Y.....	\$93.42	\$62.65	\$3.75	-----	\$3.65	\$3.85	\$0.47	\$5.45	\$6.74	\$0.96	\$5.91	\$72.72	\$54.87	\$2.84	\$15.02	\$20.70
2	Chicago, Ill.....	77.55	51.08	0.04	-----	2.76	9.73	0.37	1.98	4.76	2.56	4.27	52.06	45.37	2.28	4.41	25.50
3	Philadelphia, Pa.....	61.26	41.85	-----	\$0.03	0.79	1.08	0.09	2.09	9.29	2.11	3.92	51.79	40.68	1.45	9.66	9.47
4	Detroit, Mich.....	109.11	61.17	0.64	-----	1.67	12.28	0.56	4.18	1.39	3.25	23.97	76.00	50.48	16.85	8.67	33.12
5	Cleveland, Ohio.....	76.17	48.86	0.53	-----	1.75	7.69	0.62	0.42	3.49	3.47	9.34	57.23	42.34	5.30	9.59	18.94
6	St. Louis, Mo.....	56.07	35.11	-----	-----	3.43	6.35	0.24	1.17	3.00	2.06	4.71	42.85	38.03	2.85	1.98	13.21
7	Baltimore, Md.....	50.57	34.51	1.07	-----	1.80	1.30	0.08	2.06	3.62	0.76	5.37	43.68	33.36	2.62	7.70	6.89
8	Boston, Mass.....	96.02	67.41	10.41	0.46	0.66	0.72	0.41	1.15	6.46	2.82	5.52	75.81	62.81	3.70	9.29	20.21
9	Los Angeles, Calif. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
10	Pittsburgh, Pa.....	73.40	57.27	-----	0.50	0.91	1.49	0.57	2.42	3.89	1.78	4.58	60.08	49.65	3.16	7.27	13.32
11	San Francisco, Calif.....	76.66	48.34	-----	-----	3.54	5.50	0.17	4.50	1.70	2.17	10.73	57.98	44.85	6.45	6.68	18.68
12	Buffalo, N. Y.....	84.02	59.01	2.51	-----	2.36	4.48	0.19	6.09	1.91	1.59	5.47	67.84	58.02	2.97	6.85	16.18
13	Washington, D. C.....	72.22	38.76	0.01	-----	8.26	1.29	0.81	17.62	0.30	2.66	2.52	50.04	48.35	1.69	(?)	22.19
14	Milwaukee, Wis.....	76.30	47.37	6.44	-----	1.33	7.32	0.69	3.84	1.49	3.49	4.34	54.69	47.53	3.15	4.01	21.62

<sup>1</sup> Per capita not computed. For explanation see text discussion of Table 1, p. 12.<sup>2</sup> Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1927—Continued  
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments, and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																	
15	Newark, N. J.....	\$80.70	\$54.98	\$0.64	\$0.09	\$2.50	\$3.15	\$0.37	\$5.68	\$3.66	\$2.91	\$6.72	\$70.18	\$57.08	\$4.01	\$9.09	\$10.51
16	Minneapolis, Minn.....	62.51	45.60	0.32		0.77	6.03	0.37	3.98	1.40	1.71	2.32	48.66	40.25	1.60	6.81	13.85
17	New Orleans, La.....	55.94	36.84		0.26	2.94	2.99	0.17	2.46	1.34	1.63	7.33	39.75	28.42	5.37	5.96	16.19
18	Cincinnati, Ohio.....	85.51	52.92	1.20		3.82	3.34	1.08	2.09	11.20	3.62	6.26	64.37	47.57	3.10	13.70	21.14
19	Kansas City, Mo.....	57.68	39.17			3.84	1.85	0.37	1.59	3.47	1.77	5.63	53.81	42.90	5.12	5.79	3.88
20	Seattle, Wash. <sup>1</sup> .....																
21	Indianapolis, Ind.....	52.35	42.32		0.13	0.59	4.72	0.06	1.98	0.52	1.92	0.12	39.70	35.70	0.06	3.95	12.65
22	Rochester, N. Y.....	78.66	50.93	2.15		3.11	7.37	0.15	6.11	1.61	2.34	4.89	65.98	56.13	2.40	7.45	12.68
23	Jersey City, N. J.....	101.62	79.24	0.40	0.03	3.47	0.62	0.17	5.32	4.04	1.70	6.61	74.00	56.85	4.17	12.98	27.61
24	Louisville, Ky.....	47.98	30.33			2.43	3.26	0.16	2.56	1.39	1.54	6.31	33.42	28.19	2.03	3.19	14.56
25	Toledo, Ohio.....	73.39	48.23	0.38		3.87	9.92	0.24	0.90	3.18	2.02	4.65	51.17	40.01	2.76	8.41	22.22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																	
26	Akron, Ohio <sup>1</sup> .....																
27	Columbus, Ohio.....	\$52.80	\$34.47	\$0.68		\$2.27	\$4.78	\$0.29	\$0.39	\$2.87	\$1.22	\$5.83	\$39.52	\$28.13	\$3.21	\$8.19	\$13.27
28	Portland, Oreg. <sup>1</sup> .....																
29	Denver, Colo.....	61.34	40.02			1.52	5.53	0.52	0.81	1.71	2.72	8.52	52.27	41.04	4.44	6.79	9.07
30	Providence, R. I.....	49.41	37.06		\$0.24	0.28	0.67	0.14	1.15	2.76	1.57	5.53	41.86	34.57	1.53	5.77	7.55

31	Oakland, Calif.	61.11	35.41			1.03	11.37	0.44	10.03	1.03	0.95	0.86	42.31	37.19	1.41	3.71	18.80
32	St. Paul, Minn.	53.90	34.10	0.12		2.23	6.78	0.36	2.32	2.94	0.97	4.09	42.91	31.93	2.68	8.29	10.99
33	Atlanta, Ga.	46.92	22.81		0.29	2.79	5.53	0.94	1.19	1.75	1.46	10.16	36.54	31.39	2.43	2.72	10.38
34	Omaha, Nebr.	64.19	35.80			0.88	6.06	0.28	0.91	2.08	0.89	17.29	48.92	29.21	10.67	9.04	15.27
35	Birmingham, Ala.	40.13	16.71			5.43	7.91	1.85	4.75	1.66	1.46	0.95	28.63	23.38	0.74	4.51	11.50
36	San Antonio, Tex.	37.10	25.73			0.34	0.25	0.23	3.28	0.63	0.74	5.90	29.43	21.66	1.77	6.00	7.67
37	Dallas, Tex.	43.85	27.94			0.22	1.44	0.46	3.41	1.73	2.66	6.00	36.24	28.27	2.42	5.54	7.61
38	Syracuse, N. Y.	63.97	39.92	2.54		2.23	8.57	0.13	3.91	1.18	1.09	4.40	52.14	44.20	1.36	6.58	11.83
39	Houston, Tex. <sup>1</sup>																
40	Worcester, Mass.	66.35	44.95	8.29	0.61	0.25	0.97	0.12	1.74	1.22	3.71	4.49	53.03	48.07	1.49	3.48	13.32
41	Richmond, Va.	56.36	31.04	0.27	0.39	4.18	0.71	0.38	2.37	4.05	0.73	12.24	42.70	28.30	6.18	8.22	13.66
42	New Haven, Conn.	47.51	40.84	0.45	0.51	0.35	0.27	0.44	2.10	1.12	1.42	0.01	38.29	35.16	0.03	3.10	9.22
43	Dayton, Ohio.	48.84	35.07	0.40		2.19	2.32	0.99	0.50	1.76	1.75	3.84	37.67	29.92	1.43	5.73	11.77
44	Norfolk, Va.	41.35	27.82	0.10	0.07	2.87	0.23	0.46	1.08	2.07	0.55	6.10	36.25	22.85	2.25	11.15	5.10
45	Memphis, Tenn.	45.36	30.13			2.03	1.55	0.31	2.15	0.86	1.33	7.01	39.16	28.97	2.94	7.25	6.20
46	Bridgeport, Conn. <sup>1</sup>																
47	Youngstown, Ohio.	47.52	34.27	0.54		1.69	4.81	0.67	0.09	1.34	0.55	3.57	32.85	25.64	2.05	5.16	14.67
48	Hartford, Conn.	63.46	36.20	12.16	0.85	0.56	1.98	0.58	0.97	1.37	1.50	7.31	52.54	43.50	4.33	4.70	10.92
49	Fort Worth, Tex.	32.51	22.70			0.14		0.40	2.56	0.98	0.89	4.84	28.42	21.29	1.84	5.30	4.09
50	Grand Rapids, Mich.	62.68	40.28			0.53	8.07	0.73	4.33	1.07	2.37	5.29	44.62	36.19	2.85	4.99	18.66
51	Springfield, Mass.	73.72	53.56	9.35	0.54	0.31	1.92	0.32	1.19	0.41	1.95	4.17	59.82	52.05	3.09	4.68	13.90
52	Des Moines, Iowa.	53.85	39.34			0.35	5.84	0.31	0.81	0.77	0.90	5.55	41.19	33.03	2.06	6.11	12.66
53	Tulsa, Okla.	44.92	27.60			1.23	6.45	0.38	2.43	1.24	0.69	5.47	29.14	20.67	2.27	6.20	15.78
54	Scranton, Pa.	39.88	31.35		0.91	0.56	1.87	0.60	2.56	1.62	1.01	0.01	33.02	31.04	( <sup>2</sup> )	1.98	6.86
55	Paterson, N. J.	50.33	36.38	0.33	0.10	2.59	2.07	0.13	4.33	2.75	1.45		47.42	40.00		7.42	2.91
56	Jacksonville, Fla. <sup>1</sup>																
57	Nashville, Tenn.	37.78	24.09			0.41	1.55	0.71	4.31	1.43	0.84	4.44	28.91	21.79	2.37	4.75	8.87
58	Flint, Mich.	56.44	36.35			0.27	5.47	0.56	2.89	0.72	3.37	6.81	36.15	28.19	1.61	6.35	20.29
59	Trenton, N. J.	50.19	34.38	0.25	0.24	0.86	1.81	0.07	3.84	2.55	1.68	4.51	47.30	38.27	3.76	5.26	2.89
60	Salt Lake City, Utah.	44.74	28.38			1.02	3.11	0.48	6.31	0.56	1.27	3.61	34.80	28.31	2.15	4.33	9.94
61	Camden, N. J.	45.85	25.66	0.30	0.12	2.93	4.71	0.09	3.43	2.95	0.74	4.93	41.22	32.49	2.65	6.09	4.63
62	Fall River, Mass.	59.18	40.74	10.84	0.49	0.18	0.17	0.13	1.47	0.85	1.12	3.20	48.23	40.75	2.43	5.06	0.95
63	Miami, Fla.	62.07	45.06		0.15	2.85	4.23	2.40	0.56	0.76	2.47	3.58	68.85	54.50	2.24	12.11	6.78
64	Wilmington, Del.	32.61	18.00	( <sup>2</sup> )		0.83	1.20	0.37	7.06	0.58	0.23	4.32	30.56	22.88	3.74	3.94	2.05
65	Erie, Pa. <sup>1</sup>																
66	Cambridge, Mass.	59.30	40.56	8.24	0.52	0.57	0.13	0.16	0.70	1.41	2.26	4.73	50.39	42.68	3.54	4.17	8.91
67	New Bedford, Mass.	67.68	44.75	12.66	0.52	0.26	1.32	0.16	1.61	0.69	1.76	3.95	51.29	43.10	2.28	5.91	16.39
68	Albany, N. Y.	65.70	44.09	3.41		1.41	5.51	0.14	4.18	0.63	0.35	5.97	51.53	30.80	4.80	6.92	14.18
69	Yonkers, N. Y.	83.00	61.69	3.41		0.99	2.17	0.10	6.80	1.08	0.50	6.27	70.87	57.79	3.62	9.46	12.14
70	Kansas City, Kans.	62.64	33.10			0.97	6.30	0.08	0.21	1.24	0.24	20.53	43.79	24.17	12.28	7.34	18.85

<sup>1</sup> Per capita not computed. For explanation, see text discussion of Table 1, p. 12.

<sup>2</sup> Less than one-half of 1 cent.

<sup>3</sup> Large amount of delinquent taxes from railroads collected in 1927.

Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1927—Continued

[For alphabetical list of cities, by States, showing rank and form of government, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments, and special charges for outlays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High-way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
71	San Diego, Calif.....	\$103.28	\$45.99	-----	-----	\$1.12	\$30.00	\$0.68	\$10.06	\$2.06	\$1.66	\$11.71	\$52.45	\$39.48	\$5.83	\$7.13	\$50.83
72	Duluth, Minn.....	63.30	38.80	\$0.13	-----	0.50	7.61	0.40	2.53	1.16	0.38	11.79	44.66	32.35	6.75	5.55	18.65
73	Reading, Pa.....	40.24	27.65	-----	-----	0.50	0.84	0.09	2.21	0.98	0.78	6.48	32.36	26.27	2.46	3.63	7.88
74	Canton, Ohio.....	49.07	33.67	0.26	-----	2.11	3.74	1.73	0.42	-----	1.40	3.71	36.06	25.29	1.81	8.96	13.01
75	Elizabeth, N. J. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
76	Oklahoma City, Okla. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
77	Lowell, Mass.....	52.75	36.37	8.79	0.49	0.19	0.54	0.37	1.21	0.16	1.05	3.57	43.04	36.83	3.38	2.82	9.71
78	El Paso, Tex.....	34.04	24.67	-----	-----	0.13	0.03	0.14	3.32	1.07	0.71	3.97	24.97	18.70	1.79	4.48	9.06
79	Spokane, Wash.....	45.44	25.83	-----	-----	0.25	1.55	0.76	8.60	1.09	1.96	5.40	36.20	31.70	1.77	2.73	9.23
80	Tacoma, Wash.....	72.07	24.32	-----	-----	0.40	7.67	0.75	8.01	1.84	1.59	27.49	51.30	29.67	15.26	6.36	20.77
81	Waterbury, Conn. <sup>1</sup> .....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
82	Lynn, Mass.....	48.28	32.33	5.96	0.58	0.32	0.53	0.32	0.69	0.75	1.68	5.12	40.69	34.57	2.86	3.26	7.59
83	Tampa, Fla.....	54.99	33.19	-----	0.03	2.76	5.90	2.85	0.70	1.14	2.12	6.29	46.24	33.09	5.53	7.62	8.75
84	Utica, N. Y.....	51.46	34.29	2.43	-----	1.03	7.80	0.02	4.88	0.55	0.33	0.12	39.04	34.68	(?)	4.36	12.41
85	Fort Wayne, Ind.....	64.09	31.61	-----	0.46	0.40	17.69	0.10	1.71	0.41	0.42	11.30	36.18	26.87	7.29	2.02	27.91
86	Somerville, Mass.....	39.71	28.18	4.58	0.57	0.21	0.84	0.30	0.63	0.19	1.07	3.14	34.50	30.71	1.56	2.23	5.21
87	Knoxville, Tenn.....	37.89	23.51	-----	0.02	0.89	1.60	0.53	3.28	0.90	1.21	5.95	36.28	24.64	2.64	9.00	1.62
88	Long Beach, Calif.....	119.79	46.45	-----	-----	2.52	20.64	0.62	11.23	12.41	1.20	24.72	76.83	49.91	19.05	7.87	42.96

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

89	Savannah, Ga.	\$29.70	\$18.21	-----	-----	\$2.98	\$2.27	\$0.52	\$1.00	\$0.63	\$0.92	\$3.17	\$23.21	\$18.35	\$2.39	\$2.47	\$6.49
90	Allentown, Pa.	30.49	21.75	-----	-----	0.76	0.60	0.05	2.02	0.60	0.40	3.07	24.52	20.91	1.29	2.32	5.97
91	Evansville, Ind.	41.07	28.34	-----	-----	0.20	0.49	4.00	0.08	1.71	0.60	0.82	4.83	28.36	23.75	2.78	12.70
92	Wichita, Kans.	44.13	30.82	\$0.05	-----	1.02	9.36	0.54	0.21	0.78	1.20	0.15	33.18	28.61	0.12	4.45	10.95
93	Lawrence, Mass.	49.41	31.49	12.03	0.47	0.19	0.15	0.13	0.84	0.13	1.01	2.98	44.06	37.84	3.01	3.20	5.35
94	Schenectady, N. Y.	64.58	45.91	2.78	-----	3.11	2.59	0.15	6.11	0.48	0.65	2.80	51.74	45.75	1.68	4.31	12.84
95	Bayonne, N. J.	64.43	44.68	0.10	-----	0.75	2.43	0.02	5.84	1.86	0.13	8.62	64.20	48.14	8.35	7.71	0.23
96	Wilkes-Barre, Pa.	37.43	30.38	-----	2.08	0.76	0.75	0.19	2.56	0.36	0.33	0.01	30.90	28.13	0.08	2.70	6.53
97	Hamtramck, Mich.	40.13	29.07	-----	-----	0.13	3.94	0.41	2.93	0.35	0.28	3.01	30.04	23.34	3.57	3.13	10.09
98	Harrisburg, Pa.	44.53	31.92	-----	0.78	0.81	3.47	0.09	2.23	1.22	0.72	3.29	35.08	28.98	1.81	4.30	9.45
99	Gary, Ind.	67.65	39.93	-----	-----	0.67	23.69	0.27	1.80	0.23	1.05	0.01	35.97	33.91	0.03	2.03	31.68
100	Manchester, N. H.	38.67	29.06	3.40	0.92	1.62	0.08	0.25	-----	0.46	0.34	2.54	31.02	25.59	2.48	2.95	7.65
101	South Bend, Ind.	79.46	38.25	-----	0.20	0.25	30.86	0.04	2.09	0.71	1.22	5.85	36.24	30.60	2.43	3.10	43.22
102	Peoria, Ill.	35.92	28.20	-----	-----	0.70	3.70	0.28	1.36	0.45	1.18	0.05	26.89	25.42	0.04	1.44	9.02
103	Rockford, Ill.	47.16	30.45	-----	-----	1.24	8.08	0.34	1.18	0.32	2.20	3.35	32.42	26.92	1.84	3.66	14.74
104	Highland Park, Mich.	63.74	44.34	-----	-----	0.42	2.88	0.92	2.11	2.77	4.83	5.46	51.01	42.68	2.29	6.04	12.73
105	St. Joseph, Mo.	43.21	29.29	-----	-----	2.61	6.96	0.68	1.96	1.12	0.52	0.07	25.75	23.62	0.01	2.12	17.46
106	Sioux City, Iowa	46.09	34.59	-----	-----	0.65	4.20	0.22	0.41	1.30	0.83	3.90	34.47	29.96	2.00	2.52	11.61
107	Shreveport, La.	38.41	23.51	-----	0.15	2.14	3.37	0.75	2.72	0.73	0.69	4.37	29.15	22.19	1.94	5.02	9.26
108	Portland, Me.	51.13	36.16	0.78	0.80	0.94	0.48	0.04	3.41	1.69	1.22	5.59	43.07	33.81	3.27	6.00	8.05
109	Little Rock, Ark.	35.99	20.60	-----	0.17	3.12	7.27	0.99	1.75	0.96	0.96	0.17	23.70	19.34	0.14	4.23	12.29
110	Charleston, S. C.	46.05	20.61	-----	0.09	2.08	4.88	0.41	2.52	1.81	0.25	13.41	38.49	20.79	10.01	7.69	7.56
111	Sacramento, Calif.	79.68	39.94	-----	-----	1.46	12.35	0.64	14.62	0.70	3.84	6.14	57.91	46.99	3.31	7.62	21.77
112	Lansing, Mich.	87.05	41.70	-----	-----	0.12	4.70	0.41	3.17	0.71	2.33	33.90	50.53	30.67	14.75	5.11	36.52
113	Binghamton, N. Y.	61.79	41.83	2.13	-----	1.34	2.61	0.28	6.93	0.71	2.96	3.00	50.99	44.68	2.25	4.05	10.81
114	Saginaw, Mich.	48.57	33.19	-----	-----	0.11	4.83	0.30	4.01	1.94	0.82	3.37	37.10	30.44	2.10	4.56	11.47
115	Winston-Salem, N. C.	37.70	17.39	0.02	0.11	0.95	7.61	0.70	4.40	0.36	1.45	4.71	32.88	20.76	1.85	10.26	4.82
116	East St. Louis, Ill.	34.46	24.58	-----	-----	1.80	5.79	0.12	0.95	0.27	0.93	-----	25.56	22.03	-----	3.52	8.90
117	Johnstown, Pa.	42.49	31.88	-----	2.48	1.04	1.88	0.62	2.96	1.04	0.57	0.01	37.67	32.53	0.02	5.13	4.82
118	Chattanooga, Tenn.	39.00	27.71	-----	-----	0.30	1.27	0.73	5.75	0.66	2.36	0.50	34.51	27.04	0.69	6.78	4.50
119	Terre Haute, Ind.	38.07	32.07	-----	0.19	0.30	0.66	0.03	1.95	0.71	1.71	0.46	30.88	28.31	0.46	2.10	7.19
120	Chester, Pa.	27.32	20.35	-----	0.88	0.43	2.12	0.09	1.83	0.73	0.87	0.03	21.16	18.01	0.02	3.14	6.16
121	Troy, N. Y.	52.28	35.77	1.99	-----	1.41	3.13	0.05	3.71	0.54	0.38	5.31	44.43	38.33	1.60	4.50	7.85
122	Pawtucket, R. I.	44.30	31.72	-----	0.21	0.27	1.27	0.06	0.67	1.77	0.97	7.35	37.38	27.50	2.72	7.16	6.91
123	Springfield, Ohio	35.88	23.56	0.20	-----	1.91	2.71	0.49	0.44	1.13	2.26	3.19	26.61	21.83	1.79	2.99	9.28
124	Racine, Wis.	43.33	24.90	4.09	-----	0.85	4.29	0.34	2.22	0.44	0.91	5.29	29.29	24.76	1.98	2.55	14.03
125	Passaic, N. J.	43.18	33.34	0.33	0.09	1.50	1.10	0.09	4.22	2.06	0.45	(?)	45.64	37.21	0.02	8.40	4.26
126	New Britain, Conn.	44.77	34.28	0.52	0.85	0.26	0.81	0.38	1.41	0.73	1.63	3.90	36.87	30.12	2.90	3.85	7.90
127	Lincoln, Nebr.	58.10	35.87	-----	0.19	0.54	8.66	0.37	0.72	0.53	3.19	8.02	41.35	30.51	6.15	4.69	16.75
128	Berkeley, Calif.	58.98	36.33	-----	-----	0.76	5.50	0.46	10.99	1.39	3.49	0.06	45.46	42.38	0.09	2.99	13.52

<sup>1</sup> Per capita not computed. For explanation see text discussion of Table 1, p. 12.

<sup>4</sup> Per capita excess of payments for operation, maintenance, and interest over revenue receipts

<sup>2</sup> Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1927—Continued  
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments, and special charges for out-lays	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High-way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
129	Cicero, Ill.	\$39.77	\$23.53			\$2.56	\$8.82	\$0.05	\$1.17	\$0.39	\$0.33	\$2.92	\$29.33	\$23.20	\$2.88	\$3.25	\$10.44
130	Hoboken, N. J.	75.00	55.58	\$0.24	\$0.04	2.42	0.75	0.08	8.45	2.16	0.44	4.84	64.39	50.91	4.07	9.40	10.61
131	Altoona, Pa.	33.10	19.41		1.23	1.17	3.16	0.24	2.66	0.67	1.61	2.94	25.58	21.10	1.06	3.42	7.52
132	Mobile, Ala.	31.12	14.60		0.08	3.02	4.03	0.59	1.79	0.96	0.47	5.58	27.64	20.24	2.44	4.97	3.48
133	Niagara Falls, N. Y.	73.16	44.20	3.18		3.34	8.61	0.17	5.36	1.39	1.27	5.65	54.60	42.89	2.76	8.95	18.56
134	Bethlehem, Pa.	37.82	22.88		2.76	0.56	1.36	0.67	2.31	1.07	1.07	5.14	27.71	20.22	1.99	5.49	10.11
135	Huntington, W. Va.	41.86	34.13		0.19	0.42	5.17	0.52	0.01	0.96	0.18	0.27	31.87	28.82	0.21	2.84	9.99
136	Brockton, Mass.	55.63	37.40	6.85	0.59	0.25	1.02	0.11	1.37	0.52	3.52	4.00	43.88	37.86	2.53	3.49	11.75
137	Quincy, Mass.	68.05	48.51	5.94	0.61	0.26	1.82	0.07	1.28	0.73	3.01	5.82	51.27	43.21	2.21	5.85	16.78
138	Springfield, Ill.	55.95	31.95			0.47	5.91	0.45	1.24	0.97	1.13	13.83	38.19	27.11	8.21	2.86	17.76
139	Union City, N. J.	39.60	28.86	0.46	0.03	1.51	0.48	0.04	5.63	1.49	1.09		38.35	34.38		3.96	1.25
140	East Orange, N. J.	59.73	40.81	0.08	0.14	2.44	3.06	0.04	4.28	2.71	1.10	5.06	51.11	40.42	3.12	7.58	8.62
141	Roanoke, Va.	34.12	24.10	0.28	0.43	3.30	0.43	1.54	1.62	1.02	0.63	0.79	28.35	23.83	0.33	4.14	5.78
142	Lakewood, Ohio	59.01	42.61	1.38		2.08	5.47	0.79	0.53	1.83	0.57	3.75	44.88	33.16	3.59	8.13	14.14
143	Wichita Falls, Tex. <sup>1</sup>																
144	Topeka, Kans.	48.72	35.12			0.57	5.10	0.30	0.67	0.77	0.61	5.59	35.60	28.12	4.63	2.86	13.12
145	Jackson, Mich.	42.80	24.90			0.16	5.16	0.67	3.76	1.27	3.53	3.25	31.17	24.14	2.14	4.89	11.63
146	Fresno, Calif.	42.94	26.99			1.78	1.14	0.95	10.93	0.21	0.78	0.16	41.10	38.10	0.08	2.92	1.84
147	Portsmouth, Va.	32.09	16.42	0.11	0.07	2.45		0.26	1.31	4.62	0.31	6.54	27.00	15.94	2.81	8.25	5.09
148	Holyoke, Mass.	80.55	39.61	11.82	0.51	0.29	0.22	0.32	1.25	0.94	1.53	24.06	64.81	44.16	16.60	4.05	15.75
149	Macon, Ga.	33.27	18.49			3.39	0.19	1.01	1.57	0.56	2.06	6.00	25.82	19.71	3.94	2.17	7.45
150	Pasadena, Calif.	140.91	64.53			1.26	13.14	0.94	13.38	1.31	3.72	42.63	89.90	60.55	19.39	9.96	51.02
151	Covington, Ky.	31.46	18.99			1.67	2.46	0.26	1.72	0.49	0.26	5.69	26.10	20.63	2.60	2.87	5.36
152	Lancaster, Pa.	30.53	21.19		0.17	0.37	0.52	0.10	1.91	0.50	0.46	5.31	28.06	21.33	4.22	2.51	2.47
153	Wheeling, W. Va.	50.99	40.14		0.22	0.97	1.16	0.33	0.24	0.69	0.68	6.58	41.12	33.03	3.92	4.18	9.87

154	Augusta, Ga.	42.01	25.01			2.95	1.89	0.32	1.78	0.77	3.65	5.65	32.74	26.81	3.00	2.93	9.26
155	Newton, Mass.	82.80	61.91	7.63	0.57	0.72	3.36	0.08	1.48	0.98	0.92	5.14	66.50	58.05	3.08	5.37	16.30
156	Oak Park, Ill.	61.19	34.37			2.89	15.65	0.62	1.23	1.04	0.40	5.00	39.40	30.87	3.70	4.83	21.79
157	Kalamazoo, Mich.	52.43	35.41			0.22	4.42	0.40	3.13	0.97	1.32	6.56	37.50	29.87	3.75	3.88	14.93
158	Decatur, Ill.	46.81	28.88			0.25	7.94	0.39	1.06	0.86	1.42	6.00	32.10	22.49	5.41	4.20	14.71
159	Charlotte, N. C.	52.61	24.32	0.06	0.11	2.51	6.98	0.27	6.91	0.81	0.91	0.72	40.23	26.28	5.12	8.83	12.38
160	Kenosha, Wis.	59.72	27.33	12.04		0.71	10.04	0.43	2.48	1.19	1.34	4.16	37.94	33.60	1.57	2.76	21.78
161	Atlantic City, N. J.	129.67	91.64	0.37	(?)	8.32	0.06	0.10	9.44	9.01	2.85	7.88	126.59	103.06	5.68	17.85	3.07
162	Hammond, Ind.	77.49	36.14		0.26	0.68	31.00	0.12	2.32	0.38	0.57	6.02	40.18	32.83	4.80	2.55	37.31
163	Pontiac, Mich.	65.12	39.87			0.47	11.01	0.24	2.63	1.36	4.13	5.41	41.48	32.53	3.86	5.09	23.64
164	Davenport, Iowa	45.67	36.56			0.67	4.61	0.20	1.24	0.67	1.16	0.56	34.25	31.33	0.27	2.65	11.42
165	Beaumont, Tex.	35.91	22.65			0.29	0.26	0.50	2.60	1.55	0.71	7.36	30.69	19.12	5.88	5.69	5.22
166	Cedar Rapids, Iowa	42.79	30.75			0.38	5.33	0.27	0.65	0.22	1.29	3.90	31.22	26.56	1.79	2.87	11.57
167	Mount Vernon, N. Y.	89.77	61.82	4.11		0.74	5.42	0.16	6.43	1.91	0.72	8.46	69.24	54.56	4.69	9.99	20.53
168	Malden, Mass.	49.97	35.17	5.55	0.54	0.32	1.43	0.33	0.55	0.76	1.35	3.96	41.46	35.56	1.99	3.91	8.50
169	Woonsocket, R. I.	46.87	36.85		0.26	0.26	0.88	0.01	0.60	2.21	1.24	4.56	39.06	28.04	2.07	8.96	7.81
170	Newport News, Va.	30.12	17.80		0.08	2.28		0.65	1.13	0.59	0.25	7.35	23.55	15.11	1.84	6.60	6.57
171	New Castle, Pa.	34.67	23.99		2.71	0.82	3.07	0.23	2.69	0.58	0.73	0.05	27.98	25.37		2.61	6.69
172	Charleston, W. Va.	41.97	32.53		0.14	0.54	5.94	0.48	0.22	0.78	1.19	0.14	28.47	24.49	0.25	3.74	13.50
173	Medford, Mass.	54.77	40.84	4.89	0.58	0.23	2.21	0.12	0.65	0.53	1.62	3.71	41.97	36.08	1.89	4.01	12.80
174	Springfield, Mo.	31.99	20.48		0.22	2.82	5.78	0.23	1.61	0.23	0.53	0.69	21.52	20.76	0.11	0.65	10.47
175	Columbia, S. C.	31.35	16.85		0.20	2.29	1.45	0.97	3.51	0.55	0.49	5.04	25.90	19.74	2.19	3.97	5.44

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

176	McKeesport Pa.	\$41.40	\$24.64		\$0.43	\$0.50	\$3.79	\$1.11	\$2.66	\$0.60	\$1.31	\$6.36	\$34.50	\$27.31	\$4.41	\$2.78	\$6.90
177	Stockton, Calif.	55.32	33.71			1.47	4.55	2.02	10.73	1.03	1.15	0.66	42.59	37.79	0.37	4.43	12.73
178	York, Pa.	31.95	22.17		0.61	1.04	2.97	0.14	2.44	2.02	0.56		25.92	23.84		2.68	6.03
179	Galveston, Tex.	45.78	25.76			0.31	0.03	0.28	6.34	2.65	3.78	6.63	38.75	25.97	3.07	9.71	7.03
180	Elmira, N. Y.	47.29	30.03	\$1.26		2.31	0.78	0.25	5.07	0.59	0.86	6.14	40.61	34.25	3.32	3.05	6.68
181	Greensboro, N. C.	49.19	13.68	0.02	0.11	2.40	13.52	0.42	11.73	1.63	0.90	4.79	34.01	20.27	2.52	11.22	15.19
182	Bay City, Mich.	50.53	28.57			0.15	0.96	0.28	4.13	1.52	1.08	13.83	40.99	27.52	8.23	5.25	9.54
183	Haverhill, Mass.	52.50	36.66	5.93	0.62	0.34	0.48	0.12	0.78	0.77	2.84	3.95	44.45	39.86	2.51	2.68	8.04
184	Perth Amboy, N. J.	50.71	31.94	0.14	0.01	0.80	4.92	0.29	2.78	1.90	0.39	7.55	41.68	29.35	4.07	8.25	9.04
185	East Chicago, Ind.	55.54	32.78		0.25	0.58	13.30	0.24	1.81	0.28	0.14	6.15	34.96	29.54	0.73	4.69	20.58
186	Pittsfield, Mass.	46.63	31.70	7.36	0.54	0.42	1.74	0.21	0.66	0.12	0.82	3.06	35.62	32.39	0.77	2.45	11.02
187	Chelsea, Mass.	51.04	38.96	5.55	0.49	0.33	0.41	0.18	0.65	0.59	0.89	3.00	45.84	39.61	1.27	4.96	5.20
188	Madison, Wis.	72.71	48.77	4.45		1.43	6.25	0.21	3.02	0.93	1.33	6.32	54.43	44.39	3.81	6.23	18.28
189	Lima, Ohio	52.11	36.16	0.39		1.88	5.60	0.36	0.57	0.47	1.22	5.46	33.16	21.34	3.06	8.75	18.95
190	Lexington, Ky.	37.50	27.49			2.25	2.43	0.23	2.39	1.59	0.90	0.22	26.94	24.07	0.09	2.77	10.56

<sup>1</sup> Per capita not computed. For explanation see text discussion of Table 1, p. 12.<sup>2</sup> Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1927—Continued  
 [For alphabetical list of cities, by States, showing rank and form of government, see p. 10. 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 operation, maintenance, 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	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
191	New Rochelle, N. Y.....	\$88.57	\$71.73	\$4.39		\$0.98	\$2.04	\$0.19	\$6.69	\$0.99	\$1.55		\$79.43	\$72.10		\$7.33	\$9.14
192	St. Petersburg, Fla.....	131.12	53.26		\$0.11	2.25	44.64	1.22	0.74	1.76	4.44	\$22.69	89.32	45.81	\$21.30	22.21	41.80
193	Montgomery, Ala.....	32.05	11.35			6.40	3.73	0.63	3.00	0.24	1.03	5.66	29.29	20.52	2.57	6.20	2.76
194	Aurora, Ill.....	43.98	28.24			1.05	7.93	0.21	1.00	0.34	1.20	4.00	29.28	22.49	3.55	3.25	14.69
195	Evanston, Ill.....	96.93	63.13			3.57	17.77	0.57	1.37	1.05	1.39	8.09	59.31	49.40	3.17	6.74	37.63
196	Columbus, Ga.....	32.98	18.12		0.15	2.85	0.51	0.74	1.93	0.18	4.03	4.48	26.08	22.30	1.60	2.17	6.91
197	Muncie, Ind.....	31.64	23.26		0.12	0.21	5.03	0.05	1.46	0.31	0.50	0.71	23.61	21.66	0.55	1.40	8.03
198	Waco, Tex.....	40.47	30.16			0.11	0.03	0.26	3.44	1.08	0.48	4.91	32.84	24.85	3.30	4.69	7.63
199	Muskegon, Mich.....	53.95	34.57			0.21	4.57	0.65	3.27	4.70	1.56	4.42	37.69	29.72	2.98	4.99	16.27
200	Jamestown, N. Y.....	69.30	31.42	2.89		2.31	5.28	0.26	5.42	0.59	3.13	18.00	50.03	37.41	7.90	4.73	19.26
201	Brookline, Mass.....	83.27	62.48	10.54	0.58	0.61	0.53	0.04	0.42	0.30	1.38	6.36	64.43	56.75	3.66	4.02	18.84
202	San Jose, Calif.....	61.00	31.46			1.20	9.24	1.41	13.96	0.48	3.25		43.62	40.99		2.63	17.38
203	Fitchburg, Mass.....	54.83	36.44	7.42	0.55	0.23	0.51	0.18	1.24	0.72	4.03	3.51	44.43	38.79	2.41	3.24	10.40
204	Durham, N. C.....	43.40	19.04	0.02	0.08	1.27	3.76	0.13	6.50	1.05	0.93	10.62	35.98	22.77	4.87	8.34	7.42
205	Chicopee, Mass.....	55.04	30.48	8.34	0.50	0.14	0.64	0.21	1.02	0.20	0.87	12.64	43.42	31.29	9.63	2.50	11.61
206	Pueblo, Colo.....	54.65	29.17			0.55	9.75	0.50	4.36	0.56	0.51	9.27	38.65	26.52	5.78	6.46	16.00
207	Lorain, Ohio.....	46.67	31.42	0.19		1.40	5.98	0.79	0.49	0.93	0.58	4.88	33.36	24.65	2.20	6.51	13.30
208	Battle Creek, Mich.....	42.81	31.69			0.08	1.70	0.38	2.83	0.92	1.23	3.99	30.34	26.39	1.89	2.06	12.47
209	Williamsport, Pa.....	33.91	25.09		1.08	0.97	1.80	0.16	2.38	0.82	1.19	0.42	26.70	24.88	0.02	1.80	7.21
210	Hamilton, Ohio.....	73.09	36.72	0.26		1.89	5.10	0.10	0.43	1.09	0.91	26.58	49.12	26.53	17.04	5.55	23.97

211	Butte, Mont	30.36	21.11	0.38	0.27	2.85	2.00	3.04	0.60	0.11	24.24	20.99	3.25	6.12
212	Salem, Mass	54.61	37.04	6.97	0.53	0.18	0.24	0.09	0.72	0.69	43.15	37.18	3.32	11.46
213	Everett, Mass	58.07	40.17	6.93	0.59	0.23	0.74	0.14	1.63	0.70	49.54	42.49	2.23	8.53
214	Stamford, Conn	68.96	62.41	0.31	0.04	0.30	1.77	0.36	1.26	1.41	52.75	47.15	5.60	16.21
215	Dubuque, Iowa	38.33	29.90	-----	-----	0.43	1.24	0.31	0.83	0.24	29.42	24.65	1.94	8.91
216	Joliet, Ill	41.47	24.20	-----	-----	1.99	6.62	0.30	1.43	0.57	33.37	26.21	3.48	8.10
217	Rock Island, Ill	31.67	17.77	-----	-----	0.96	8.17	0.34	0.87	0.23	21.55	17.38	1.60	10.11
218	Council Bluffs, Iowa	44.59	29.17	-----	0.23	0.35	6.48	0.27	0.52	0.34	30.53	23.60	4.33	14.07
219	Portsmouth, Ohio	44.04	27.24	0.28	-----	2.12	3.64	0.66	0.45	1.47	34.75	24.04	3.31	9.29
220	Taunton, Mass	58.29	28.56	7.04	0.53	0.25	0.19	0.08	0.67	1.09	46.74	31.14	11.43	11.55
221	New Brunswick, N. J.	49.50	29.58	0.26	-----	1.35	4.35	0.39	3.12	1.73	45.02	34.66	4.04	4.48
222	Superior, Wis	48.97	33.64	1.71	-----	3.99	4.33	1.60	3.17	0.28	39.16	36.61	2.55	9.81
223	Quincy, Ill	40.30	22.20	-----	-----	0.37	10.07	0.17	0.99	0.75	25.93	22.01	1.96	14.37
224	Kokomo, Ind	25.58	18.83	-----	0.13	0.04	4.17	0.05	1.45	0.12	17.95	16.99	0.31	7.63
225	Austin, Tex	53.75	23.21	-----	-----	0.08	-----	0.22	4.09	0.68	42.43	26.11	12.30	11.32
226	Lynchburg, Va	44.64	26.46	0.12	0.39	4.22	1.55	0.66	1.73	1.53	37.92	30.19	1.84	6.72
227	Ogden, Utah	44.96	22.72	-----	-----	0.57	8.09	0.71	7.30	0.32	32.58	24.55	1.68	12.38
228	Wilmington, N. C	31.00	21.87	0.03	0.42	2.24	1.33	0.24	0.12	0.29	27.96	20.88	2.25	3.04
229	Easton, Pa	47.53	30.69	-----	2.39	1.01	8.11	0.31	2.48	0.90	35.50	29.69	(?)	12.03
230	Danville, Ill	29.60	19.75	-----	-----	1.35	6.81	0.21	0.91	0.06	24.95	21.59	0.02	4.64
231	Hazleton, Pa	31.03	22.74	-----	1.55	0.37	1.53	0.27	2.90	0.95	27.90	24.25	3.65	3.12
232	Waterloo, Iowa	45.07	34.77	-----	0.56	0.51	1.68	0.44	1.01	0.30	33.07	26.87	2.38	12.00
233	Petersburg, Va	28.82	19.11	0.01	0.12	2.58	0.02	0.25	1.44	1.19	25.83	18.64	1.80	2.98
234	Waltham, Mass	55.38	39.72	6.82	0.54	0.26	1.07	0.16	0.82	0.47	47.85	41.30	2.74	7.53
235	Orange, N. J	51.22	33.15	0.05	0.03	2.02	2.45	0.10	5.42	3.24	47.07	37.94	2.15	4.15
236	Poughkeepsie, N. Y	55.95	35.81	1.88	-----	1.32	3.22	0.13	5.58	0.76	46.50	38.39	3.22	9.45
237	Amsterdam, N. Y	48.13	30.20	1.12	-----	2.95	1.89	0.11	5.55	0.53	36.02	30.46	2.51	12.11
238	Norristown, Pa	25.79	18.91	-----	2.86	0.51	0.11	0.04	1.95	0.55	20.41	18.84	0.04	5.38
239	Auburn, N. Y	42.71	24.62	2.09	-----	2.10	2.13	0.10	5.62	0.35	35.10	29.95	3.41	7.61
240	Lewiston, Me	27.53	20.18	0.23	0.53	0.28	0.06	0.32	1.79	0.47	23.48	20.35	1.35	4.05
241	Green Bay, Wis	46.06	25.90	4.14	-----	1.60	3.90	0.39	2.82	0.42	37.58	31.56	2.29	8.47
242	Elgin, Ill	41.61	26.46	-----	-----	1.01	7.90	0.07	0.93	0.61	28.25	23.19	2.10	13.36
243	Moline, Ill	35.29	18.54	-----	-----	1.06	8.09	0.34	0.95	0.19	29.22	24.68	2.12	6.07
244	Sheboygan, Wis	60.21	36.10	3.51	-----	1.22	8.32	0.24	2.83	0.89	36.77	32.96	2.20	23.44
245	Watertown, N. Y	52.53	33.89	2.36	-----	1.96	1.69	0.23	5.94	0.62	42.00	34.49	2.78	10.53
246	Oshkosh, Wis	56.16	34.53	4.62	-----	1.02	3.93	0.25	3.28	0.75	40.41	35.29	3.04	15.75
247	Muskogee, Okla	41.82	23.72	-----	-----	1.04	3.30	0.44	2.66	2.52	34.97	26.21	2.75	6.85
248	Newburgh, N. Y	46.79	28.43	2.52	-----	1.51	1.01	0.12	6.30	0.73	39.79	34.39	2.52	7.00
249	La Crosse, Wis	55.16	39.65	3.11	-----	0.90	1.77	0.19	3.25	1.30	42.65	37.23	2.07	12.51
250	Colorado Springs, Colo	89.79	45.12	-----	-----	0.81	3.48	0.17	0.79	0.41	67.58	39.47	19.43	22.22
	Honolulu, Hawaii <sup>5</sup>	54.24	38.66	-----	1.28	4.77	3.30	0.58	0.29	1.32	36.39	30.52	2.20	17.85

<sup>2</sup> Less than one-half of 1 cent.

<sup>5</sup> Not included in group or grand totals.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1928  
 [For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
	Grand total.....	\$71.68	\$45.88	\$1.61	\$0.12	\$2.20	\$5.74	\$0.43	\$3.83	\$3.24	\$1.77	\$6.86	\$54.31	\$42.66	\$3.78	\$7.87	\$17.37
	Group I.....	86.21	55.71	2.12	0.04	2.79	6.49	0.44	4.05	5.07	1.95	7.55	64.40	50.38	4.15	9.87	21.80
	Group II.....	77.60	48.93	0.50	0.05	3.17	5.58	0.44	5.87	2.86	2.49	7.70	59.87	47.83	4.57	7.46	17.73
	Group III.....	56.60	35.78	1.34	0.18	1.39	4.86	0.48	3.12	1.73	1.40	6.32	43.65	33.88	3.34	6.42	12.95
	Group IV.....	54.44	34.82	1.07	0.29	1.37	5.54	0.36	3.21	1.03	1.43	5.33	41.58	33.25	3.00	5.33	12.86
	Group V.....	51.28	31.81	1.83	0.29	1.22	4.32	0.40	3.03	1.00	1.40	5.98	40.22	31.91	3.19	5.12	11.05
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																	
1	New York, N. Y.....	\$90.86	\$60.80	\$3.76	-----	\$3.62	\$2.80	\$0.44	\$6.57	\$6.42	\$0.90	\$5.54	\$70.19	\$53.27	\$2.67	\$14.25	\$20.67
2	Chicago, Ill.....	74.12	49.66	0.04	-----	2.71	8.27	0.31	1.94	4.62	2.32	4.25	53.16	45.98	2.37	4.81	20.96
3	Philadelphia, Pa.....	68.90	48.83	-----	\$0.05	0.78	0.88	0.09	2.06	9.89	2.10	4.22	58.69	46.20	1.54	10.95	10.21
4	Detroit, Mich.....	109.33	59.84	0.51	-----	1.91	15.20	0.61	4.56	1.41	3.66	21.63	75.40	50.92	15.31	9.17	33.93
5	Los Angeles, Calif.....	138.53	66.38	-----	-----	4.69	32.92	1.55	4.60	2.94	3.35	22.11	80.12	60.32	10.16	9.65	58.41
6	Cleveland, Ohio.....	85.17	55.80	0.47	-----	2.11	8.20	0.69	0.47	3.51	3.23	10.70	63.66	47.57	5.82	10.26	21.51
7	St. Louis, Mo.....	62.58	39.65	-----	-----	5.69	5.51	0.24	1.14	3.47	1.99	4.90	44.00	38.30	2.87	2.83	18.58
8	Baltimore, Md.....	54.52	36.36	2.10	-----	1.95	1.53	0.07	2.06	3.89	0.86	5.70	47.05	35.92	2.60	8.53	7.47
9	Boston, Mass.....	101.74	69.00	11.65	0.45	0.67	1.36	0.43	2.81	6.79	2.67	5.91	79.67	66.24	3.96	9.47	22.07
10	Pittsburgh, Pa.....	79.85	64.08	-----	0.46	0.87	1.60	0.36	2.51	3.45	1.89	4.62	64.47	52.56	3.35	8.56	15.37
11	San Francisco, Calif.....	75.99	48.89	-----	-----	3.57	4.86	0.26	4.31	1.61	2.13	10.35	58.01	45.38	6.11	6.53	17.98
12	Buffalo, N. Y.....	86.28	60.30	2.47	-----	2.72	5.38	0.22	7.19	1.75	1.34	4.90	70.69	60.19	3.17	7.33	15.59
13	Milwaukee, Wis.....	76.52	46.81	6.95	-----	1.28	7.43	0.69	3.34	1.18	3.89	4.95	55.86	48.29	3.05	4.52	20.66

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

15371-31-13	14	Washington, D. C.....	\$86.90	\$48.24	\$0.01	-----	\$9.23	\$1.73	\$0.92	\$19.91	\$0.34	\$3.84	\$2.69	\$60.49	\$58.70	\$1.80	(1)	\$26.41
	15	Minneapolis, Minn.....	62.83	46.40	0.40	-----	0.82	5.36	0.40	3.86	1.43	1.72	2.43	48.71	40.77	1.66	\$6.29	14.11
	16	New Orleans, La.....	55.67	35.32	-----	\$0.22	2.81	4.16	0.17	2.84	1.59	1.74	6.82	45.71	34.15	5.02	6.53	9.97
	17	Cincinnati, Ohio.....	88.31	57.31	0.97	-----	3.79	2.81	0.83	1.56	10.06	3.99	6.39	61.57	45.85	2.79	12.92	26.75
	18	Newark, N. J.....	91.54	62.98	0.95	0.09	2.56	3.65	0.41	6.91	4.25	3.50	6.23	79.89	65.37	3.81	10.71	11.65
	19	Kansas City, Mo.....	60.24	42.64	-----	-----	3.65	1.56	0.30	1.60	2.95	1.85	5.69	54.37	43.41	4.34	6.62	5.87
	20	Seattle, Wash.....	125.10	49.05	-----	-----	0.51	26.02	0.74	5.77	1.06	2.04	39.91	80.56	44.98	24.74	10.85	44.54
	21	Indianapolis, Ind.....	55.84	44.64	-----	0.15	0.59	6.14	0.09	1.90	0.44	1.74	0.16	43.44	39.17	0.07	4.20	12.40
	22	Rochester, N. Y.....	90.51	58.34	2.86	-----	3.35	7.81	0.24	8.56	1.81	2.51	5.04	71.47	60.87	2.15	8.45	19.04
	23	Jersey City, N. J.....	84.96	58.61	0.59	0.02	3.74	1.21	0.45	6.77	4.56	1.88	7.13	74.84	58.39	3.33	13.12	10.13
	24	Louisville, Ky.....	51.70	34.06	-----	-----	2.47	3.47	0.13	2.43	1.57	1.83	5.74	39.09	33.30	2.06	3.73	12.61

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

25	Portland, Oreg.....	\$63.72	\$36.43	-----	-----	\$0.91	\$9.15	\$0.51	\$5.62	\$2.05	\$0.87	\$8.18	\$48.08	\$32.82	\$6.03	\$9.23	\$15.64
26	Toledo, Ohio.....	64.06	43.23	\$0.64	-----	2.48	7.37	0.24	0.60	3.46	1.19	4.84	46.75	36.72	2.92	7.11	17.31
27	Denver, Colo.....	65.39	43.86	-----	-----	1.70	4.30	0.59	1.15	1.44	2.77	9.58	52.94	43.10	2.81	7.03	12.45
28	Columbus, Ohio.....	55.12	34.80	0.40	-----	2.44	5.98	0.44	0.43	2.93	1.19	6.52	43.27	31.18	3.50	8.58	11.86
29	Oakland, Calif.....	60.05	33.83	-----	-----	1.95	9.78	0.72	10.24	0.93	1.17	1.42	42.99	36.80	1.21	4.98	17.06
30	Houston, Tex.....	43.31	32.20	-----	-----	0.36	0.14	0.41	2.85	2.46	1.20	3.69	35.28	25.67	1.71	7.90	8.03
31	St. Paul, Minn.....	54.13	32.22	0.12	-----	2.09	6.07	0.21	5.63	2.88	1.04	3.87	41.70	30.64	2.95	8.10	12.44
32	Atlanta, Ga.....	42.73	22.46	-----	\$0.26	2.73	4.63	0.82	1.23	1.73	1.51	7.35	35.49	30.04	2.59	2.86	7.24
33	Providence, R. I.....	59.42	45.07	-----	0.27	0.31	1.18	0.06	1.34	3.26	1.83	6.10	49.55	40.33	1.95	7.27	9.87
34	Birmingham, Ala.....	37.86	15.94	-----	-----	4.82	7.93	1.45	4.99	0.88	1.35	0.51	27.99	22.91	0.33	4.76	9.87
35	Dallas, Tex.....	38.97	25.65	-----	-----	0.21	1.07	0.33	3.24	1.32	2.34	4.82	33.02	26.14	2.12	4.76	5.95
36	Akron, Ohio.....	54.09	33.36	0.25	-----	2.37	7.20	0.79	0.50	1.73	1.95	5.93	38.38	25.63	2.10	10.65	15.71
37	San Antonio, Tex.....	40.41	26.75	-----	-----	0.38	3.18	0.21	3.17	0.81	0.78	5.12	32.00	23.93	1.71	6.36	8.41
38	Omaha, Nebr.....	65.91	37.90	-----	-----	0.96	6.45	0.37	0.71	2.68	0.87	15.97	49.07	30.47	9.18	9.42	16.84
39	Syracuse, N. Y.....	70.80	44.48	2.37	-----	2.08	9.15	0.25	5.93	1.11	0.98	4.44	55.59	46.33	1.86	7.40	15.21
40	Memphis, Tenn.....	43.93	28.10	-----	-----	1.92	1.39	0.41	3.94	0.77	1.06	6.34	34.39	25.12	2.45	6.82	9.54
41	Worcester, Mass.....	71.23	47.52	9.27	0.61	0.24	1.24	0.12	1.95	1.04	4.32	4.91	54.76	49.76	1.53	3.48	16.47
42	Dayton, Ohio.....	48.97	34.65	0.36	-----	2.32	3.02	0.87	0.47	1.79	1.93	3.57	36.65	28.92	1.51	6.23	12.32
43	Richmond, Va.....	59.69	33.47	0.38	0.45	4.04	0.89	0.34	1.66	4.52	0.71	13.21	47.31	31.21	6.89	9.21	12.38
44	New Haven, Conn.....	51.31	44.53	0.60	0.75	0.35	0.37	0.40	1.21	1.31	1.78	0.01	46.39	42.80	0.05	3.57	4.92
45	Grand Rapids, Mich.....	67.36	41.85	-----	-----	0.47	10.80	0.75	4.18	1.17	2.76	5.37	44.75	36.52	2.88	5.35	22.61
46	Oklahoma City, Okla.....	39.84	20.19	-----	-----	0.73	9.36	0.53	2.23	1.02	1.08	4.68	24.99	19.16	1.45	4.38	14.84
47	Fort Worth, Tex.....	39.77	27.66	-----	-----	0.18	0.61	0.54	2.80	1.10	1.22	5.67	32.58	24.12	1.64	6.81	7.19
48	Hartford, Conn.....	69.06	44.85	9.02	0.77	0.80	0.97	0.68	1.07	1.76	1.68	7.46	56.01	47.05	3.77	5.20	13.05
49	Youngstown, Ohio.....	55.95	39.54	1.39	-----	2.08	5.06	0.94	0.68	1.39	0.93	3.93	39.48	31.47	2.48	5.53	16.47

<sup>1</sup> Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1928—Continued

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
50	Springfield, Mass.	\$77.40	\$54.36	\$10.61	\$0.57	\$0.41	\$2.26	\$0.29	\$1.44	\$0.55	\$2.10	\$4.81	\$59.80	\$52.71	\$2.18	\$4.90	\$17.61
51	Bridgeport, Conn.	51.82	46.03	0.21	1.13	0.18	0.51	0.76	1.13	0.46	1.27	0.13	45.78	41.28	0.05	4.44	6.05
52	Scranton, Pa.	39.51	31.59		0.81	0.43	1.38	0.60	2.66	1.30	0.73	0.01	34.56	31.83	(1)	2.73	4.95
53	Flint, Mich.	62.32	37.58			0.36	8.32	0.73	3.24	1.04	4.03	7.01	41.87	33.38	1.68	6.81	20.44
54	Des Moines, Iowa.	54.80	42.06			0.40	3.63	0.27	0.91	0.89	0.84	5.78	43.77	35.12	2.14	6.51	11.03
55	Paterson, N. J.	56.39	41.47	0.37	0.10	2.85	1.88	0.12	4.55	2.90	2.15		49.13	41.97		7.16	7.27
56	Nashville, Tenn.	39.41	24.27			1.20	1.58	0.83	4.45	1.63	0.88	4.56	31.32	23.34	2.46	5.52	8.08
57	Salt Lake City, Utah.	44.28	27.68			1.02	3.22	0.51	6.38	0.63	1.15	3.70	36.27	29.86	2.23	4.18	8.01
58	San Diego, Calif.	89.53	31.68			0.91	32.73	0.69	9.61	1.80	1.50	10.60	46.64	35.04	5.46	6.14	42.89
59	Norfolk, Va.	56.97	37.52	0.08		4.02	0.65	0.68	1.81	3.34	0.81	8.07	50.54	31.94	3.20	15.40	6.43
60	Yonkers, N. Y.	91.18	67.47	4.26		2.52	3.77	0.10	5.62	1.09	0.49	5.87	67.95	55.38	3.20	9.36	23.23
61	Jacksonville, Fla.	61.22	28.30		0.33	1.30	1.37	0.69	1.17	1.26	0.59	26.22	47.53	28.24	13.30	5.99	13.69
62	Long Beach, Calif.	89.65	37.63			1.55	7.79	0.78	9.47	9.06	1.17	22.09	68.95	43.57	18.33	7.06	20.60
63	Albany, N. Y.	68.89	47.34	2.87		1.74	5.66	0.11	4.23	0.59	0.32	6.03	53.34	41.04	4.87	7.44	15.55
64	Miami, Fla.	71.46	49.40		0.20	2.26	9.84	1.16	1.04	1.84	1.84	3.88	54.44	35.29	1.66	17.50	17.01
65	Trenton, N. J.	59.99	41.31	0.31	0.25	1.59	1.07	0.07	4.58	3.04	2.18	5.59	54.21	43.64	4.34	6.33	5.78
66	Kansas City, Kans.	63.45	34.07			0.93	5.32	0.09	0.23	1.59	0.23	21.00	45.20	24.44	13.50	7.26	18.25
67	Camden, N. J.	53.07	32.58		0.12	3.39	3.42	0.10	4.00	3.08	0.86	5.52	49.66	39.12	3.20	7.34	3.41
68	Fall River, Mass.	67.13	46.90	11.86	0.54	0.20	0.11	0.12	1.31	1.07	1.34	3.69	53.12	44.22	2.97	5.94	14.01
69	New Bedford, Mass.	61.93	40.25	12.57	0.51	0.26	0.55	0.14	1.62	0.61	1.65	3.76	54.57	45.80	2.61	6.16	7.36

70	Spokane, Wash.....	47.41	24.95			0.23	4.21	0.95	8.12	1.18	1.83	5.93	35.66	31.01	1.83	2.83	11.75
71	Erie, Pa.....	48.88	31.15		1.61	0.25	5.91	0.16	2.46	0.69	0.85	5.82	33.95	27.52	2.36	4.07	14.93
72	Tulsa, Okla.....	65.13	40.76			1.38	9.85	0.40	3.25	1.75	0.19	7.55	40.61	28.66	3.57	8.38	24.52
73	Cambridge, Mass.....	65.83	46.08	8.96	0.50	0.58	0.26	0.13	0.77	1.24	2.31	5.01	58.48	49.74	4.04	4.70	7.36
74	Elizabeth, N. J.....	45.19	29.92	0.19	0.15	1.69	5.23	0.09	4.04	3.00	0.79	0.09	38.52	34.08	0.05	4.59	6.67
75	Fort Wayne, Ind.....	54.08	31.48		0.55	0.34	8.04	0.06	1.63	0.43	0.67	10.87	35.70	27.08	6.84	1.78	18.38
76	Reading, Pa.....	45.95	32.20		1.02	0.46	1.20	0.16	2.47	0.83	0.88	6.74	35.44	28.75	2.74	3.95	10.51
77	Wilmington, Del.....	44.95	23.09	( <sup>1</sup> )		1.07	1.51	0.37	12.54	0.82	0.28	5.29	36.36	27.85	3.86	4.65	8.59
78	Tacoma, Wash.....	79.02	24.14			0.40	11.89	0.65	8.08	2.10	1.83	29.92	57.22	31.72	19.17	6.33	21.80
79	Wichita, Kans.....	43.29	30.28	0.05		1.05	8.52	0.53	0.49	0.69	1.50	0.17	29.20	24.99	0.12	4.10	14.09
80	Lowell, Mass.....	52.83	35.44	9.13	0.56	0.22	0.44	0.48	1.50	0.17	1.05	3.85	47.23	40.22	3.78	3.22	5.60
81	Somerville, Mass.....	43.50	29.94	5.57	0.59	0.22	0.72	0.42	0.69	0.40	1.45	3.50	36.37	32.05	1.61	2.70	7.13
82	Lynn, Mass.....	50.92	33.90	6.76	0.60	0.36	0.76	0.26	0.75	0.73	1.56	5.25	43.10	36.55	3.15	3.40	7.82
83	Utica, N. Y.....	56.07	36.34	2.06		1.52	8.40	0.04	6.76	0.48	0.34	0.14	43.89	39.08	( <sup>1</sup> )	4.81	12.18
84	Duluth, Minn.....	75.33	47.71	0.18		0.54	7.56	0.51	2.88	1.47	1.01	13.48	51.98	37.77	7.96	6.25	23.36
85	Knoxville, Tenn.....	49.07	33.37		0.03	1.12	1.56	0.63	4.10	0.59	1.37	6.31	38.15	25.82	2.54	9.79	10.92
86	Canton, Ohio.....	60.34	41.25	0.87		2.23	5.15	1.69	0.54	2.83	1.59	4.20	39.94	28.55	1.98	9.41	20.39
87	Evansville, Ind.....	44.07	26.84		0.12	0.48	7.72	0.04	1.59	0.56	0.82	5.89	29.29	23.73	3.76	1.80	14.79

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

88	Peoria, Ill.....	\$32.93	\$24.52			\$1.35	\$3.24	\$0.24	\$1.74	\$0.40	\$1.41	\$0.04	\$25.52	\$24.10	\$0.03	\$1.39	\$7.41
89	Waterbury, Conn.....	63.16	53.02	\$0.46	\$0.58	0.36	1.66	0.28	1.35	0.34	0.92	4.20	49.58	40.27	1.12	8.18	13.59
90	South Bend, Ind.....	73.36	33.92		0.16	0.40	30.79	0.04	1.77	0.71	0.79	4.78	33.81	28.88	2.21	2.72	39.55
91	El Paso, Tex.....	26.39	15.69			0.19	( <sup>1</sup> )	0.19	4.02	0.59	0.95	4.74	29.11	22.10	2.36	4.65	<sup>2</sup> 2.72
92	Schenectady, N. Y.....	66.57	45.83	2.98		3.60	2.51	0.12	7.99	0.28	0.65	2.59	54.51	48.64	1.65	4.23	12.06
93	Tampa, Fla.....	64.66	38.82		0.28	2.35	8.61	1.21	2.24	1.32	3.11	6.71	52.54	36.56	4.54	11.44	12.11
94	Gary, Ind.....	79.49	38.12			0.40	37.86	0.14	1.71	0.24	1.01	0.01	36.25	33.86	0.03	2.36	43.24
95	Allentown, Pa.....	37.72	26.31		1.35	0.73	2.19	0.07	2.22	0.69	0.44	3.71	30.65	25.82	1.52	3.31	7.06
96	Sacramento, Calif.....	72.01	39.59			1.25	5.27	0.61	13.71	0.55	3.82	7.21	54.84	44.16	3.63	7.05	17.17
97	Lawrence, Mass.....	53.11	34.43	12.40	0.49	0.22	0.14	0.13	0.90	0.13	0.96	3.32	46.44	40.55	2.57	3.32	6.67
98	Wilkes-Barre, Pa.....	42.10	33.92		2.26	0.60	0.99	0.46	3.31	0.29	0.25	0.02	33.94	31.15	0.08	2.71	8.16
99	Savannah, Ga.....	33.42	22.31			3.53	1.01	0.51	0.93	0.32	0.97	3.85	26.82	21.09	2.86	2.87	6.60
100	Bayonne, N. J.....	75.20	52.56	0.12		0.95	1.39	0.03	7.11	2.82	0.19	10.05	69.08	54.15	6.18	8.76	6.12
101	Rockford, Ill.....	50.48	33.32			1.26	8.46	0.38	1.07	0.32	2.45	3.22	33.01	27.13	1.59	4.29	17.47
102	Charlotte, N. C.....	37.48	18.95	0.04	0.11	2.23	4.23	0.27	4.32	0.72	0.74	5.88	28.01	19.30	2.61	6.10	9.48
103	St. Joseph, Mo.....	41.56	25.48			2.64	8.95	0.62	1.99	1.37	0.45	0.05	26.44	23.86	0.01	2.57	15.12
104	Harrisburg, Pa.....	50.39	36.98		0.78	0.69	3.13	0.25	2.55	1.30	1.27	3.43	40.55	33.07	1.90	5.58	9.83
105	Little Rock, Ark.....	29.65	13.60		0.19	3.01	8.28	0.77	1.99	0.69	0.98	0.14	25.03	19.70	0.11	5.21	4.62
106	Chattanooga, Tenn.....	39.11	27.64		( <sup>1</sup> )	0.04	1.29	0.75	5.78	0.51	2.75	0.36	33.45	26.21	0.56	6.28	5.66
107	Saginaw, Mich.....	51.31	35.24			0.10	5.20	0.39	3.93	2.24	0.87	3.36	36.16	29.36	2.10	4.70	15.15

<sup>1</sup> Less than one-half of 1 cent.<sup>2</sup> Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1928—Continued

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
108	Manchester, N. H.	\$42.83	\$32.82	\$3.70	\$1.04	\$9.96	\$3.14	\$0.24	(1)	\$0.54	\$0.45	\$2.94	\$34.74	\$28.25	\$3.23	\$3.26	\$8.10
109	Sioux City, Iowa	53.88	36.52	-----	-----	0.64	10.03	0.18	\$3.80	1.15	0.75	3.82	35.44	30.67	1.98	2.79	18.44
110	Berkeley, Calif.	54.94	34.24	-----	-----	0.66	4.97	0.56	19.21	1.31	2.96	0.04	42.59	38.95	0.05	3.59	12.35
111	Shreveport, La.	45.05	28.77	-----	0.15	2.21	2.57	0.79	3.02	1.42	0.97	5.16	32.34	24.15	2.21	5.98	12.71
112	Pawtucket, R. I.	43.16	31.29	-----	0.19	0.33	0.71	0.06	0.65	1.70	0.96	7.28	38.49	28.08	2.73	7.68	4.67
113	Binghamton, N. Y.	66.34	44.81	2.18	-----	1.67	3.14	0.27	7.49	0.63	3.07	3.08	55.92	48.82	3.07	4.03	10.42
114	East St. Louis, Ill.	34.21	20.37	-----	-----	1.77	9.45	0.14	0.95	0.34	1.19	-----	25.14	20.72	-----	4.42	9.07
115	Lansing, Mich.	91.63	45.41	-----	-----	0.11	4.60	0.44	3.36	0.74	1.27	35.70	50.26	30.85	14.43	4.97	41.37
116	Troy, N. Y.	52.84	36.17	1.47	-----	2.10	2.60	0.06	4.37	0.40	0.30	5.38	44.99	39.03	1.56	4.40	7.85
117	Niagara Falls, N. Y.	69.70	41.92	2.96	-----	3.90	5.68	0.29	7.16	1.28	1.04	5.47	55.45	44.16	2.19	9.10	14.25
118	Winston-Salem, N. C.	45.62	19.88	0.02	0.12	1.16	10.36	0.64	4.82	0.51	2.72	5.39	36.70	23.37	1.99	11.34	8.92
119	Lincoln, Nebr.	58.69	35.56	-----	0.20	0.55	9.73	0.41	0.68	0.48	3.58	7.49	40.39	31.04	4.58	4.77	18.31
120	Portland, Me.	56.08	39.38	0.79	0.91	1.03	0.54	0.06	4.02	1.68	1.34	6.33	50.56	40.22	3.69	6.65	5.52
121	Pasadena, Calif.	140.72	68.17	-----	-----	1.10	13.60	0.75	12.88	1.29	4.15	38.74	87.89	57.68	16.70	13.51	52.84
122	Huntington, W. Va.	38.19	31.07	-----	0.10	0.37	5.19	0.30	0.01	0.73	0.14	0.21	30.44	27.73	0.19	2.52	7.75
123	Springfield, Ill.	51.54	27.43	-----	-----	0.45	6.27	0.08	1.13	0.88	1.05	14.25	37.19	26.31	7.54	3.33	14.34
124	Quincy, Mass.	69.93	43.44	7.35	0.55	0.24	2.08	0.08	1.61	0.56	3.07	5.94	53.39	45.43	1.99	5.97	16.54
125	Springfield, Ohio	37.74	24.23	0.34	-----	1.93	2.64	0.50	0.59	1.47	2.49	3.50	29.84	24.68	1.58	3.57	7.91
126	Johnstown, Pa.	47.30	35.45	-----	2.78	1.02	1.05	0.62	3.42	1.01	0.94	0.02	38.78	32.40	0.01	6.37	8.52
127	Roanoke, Va.	35.40	24.41	0.04	0.23	4.09	0.95	1.27	1.56	1.25	0.79	0.77	29.43	24.09	0.35	4.99	5.97

128	Racine, Wis.	54.15	30.94	7.17	0.85	4.52	0.35	2.95	0.51	1.16	5.71	33.49	27.79	2.20	3.51	20.66
129	New Britain, Conn.	52.60	41.20	0.47	1.16	0.24	0.85	0.27	1.43	0.74	1.70	44.34	36.52	3.36	4.46	8.25
130	Mobile, Ala.	35.43	16.26	0.91	4.34	3.20	0.74	2.40	1.25	0.41	5.98	33.01	23.77	2.95	6.29	2.47
131	Lakewood, Ohio	56.87	42.56	0.48	2.17	4.47	0.62	0.52	1.72	0.54	3.78	45.19	33.72	3.62	7.85	11.68
132	East Orange, N. J.	61.30	41.32	0.20	0.14	2.26	4.01	0.13	4.57	2.83	0.95	4.88	52.15	42.30	2.66	7.19
133	Montgomery, Ala.	27.11	8.84			5.03	4.86	0.51	2.30	0.17	0.90	4.49	25.43	17.36	2.12	5.95
134	Brockton, Mass.	56.63	38.12	7.25	0.61	0.30	0.90	0.14	1.25	0.56	3.36	44.78	38.95	2.34	3.49	11.85
135	Altoona, Pa.	35.11	21.10		1.32	1.14	3.51	0.33	2.67	0.20	1.55	3.30	28.29	23.56	1.30	3.43
136	Covington, Ky.	30.77	18.66			1.69	2.66	0.21	1.61	0.29	0.23	5.42	26.17	21.16	2.41	2.60
137	Terre Haute, Ind.	41.41	34.78		0.15	0.29	1.01	0.02	2.35	0.60	1.68	0.52	36.66	33.95	0.50	2.22
138	Passaic, N. J.	54.98	43.28	0.47	0.10	1.78	1.32	0.15	4.88	2.50	0.51	( <sup>1</sup> )	54.40	44.16	0.03	10.21
139	Atlantic City, N. J.	125.97	90.15	0.37	( <sup>1</sup> )	7.51	0.05	0.15	10.53	8.17	2.17	6.87	112.36	90.41	4.36	17.59
140	Charleston, S. C.	54.16	26.20		0.10	2.55	4.29	0.75	2.67	2.08	0.32	15.19	43.03	25.46	9.37	8.21
141	Topeka, Kans.	55.69	40.05			0.51	5.37	0.31	0.64	0.78	0.84	7.19	38.69	29.91	5.16	3.62
142	Cicero, Ill.	47.24	27.44			3.03	10.76	0.03	1.25	0.38	0.68	3.67	35.87	27.39	3.52	4.96
143	Newton, Mass.	80.33	59.04	8.05	0.57	0.77	3.26	0.05	1.33	0.90	1.07	5.27	63.43	54.04	3.99	5.40
144	Pontiac, Mich.	64.15	41.47			0.69	7.74	0.60	2.44	1.64	4.51	5.06	45.68	36.49	3.66	5.53
145	Wheeling, W. Va.	46.88	36.27		0.17	0.88	1.46	0.25	0.28	0.68	0.58	6.32	37.85	29.21	3.64	5.00
146	Hammond, Ind.	83.03	33.90		0.23	0.51	40.20	0.10	2.24	0.31	0.57	4.96	38.00	31.30	4.01	2.69
147	Davenport, Iowa	40.06	31.93			0.53	4.04	0.17	0.89	0.66	1.18	0.65	31.15	28.67	0.26	2.22
148	Oak Park, Ill.	58.44	35.37			2.93	12.58	0.13	1.08	1.14	0.49	4.74	39.67	29.97	3.69	6.01
149	Lancaster, Pa.	32.76	22.75		0.20	0.30	0.85	0.13	2.01	0.57	0.59	5.36	27.90	20.84	3.95	3.11
150	Union City, N. J.	44.33	32.47	0.55	0.03	1.52	0.46	0.04	6.30	1.83	1.14		44.58	39.14		5.44
151	Hoboken, N. J.	81.57	61.98	0.28	0.02	2.84	0.64	0.09	6.66	2.56	0.89	5.62	71.40	56.42	4.74	10.24
152	Augusta, Ga.	40.66	24.18			2.89	1.39	0.33	1.48	0.59	3.21	6.59	31.90	25.99	3.07	2.84
153	Chester, Pa.	35.01	27.44		1.07	0.47	1.24	0.14	2.35	0.97	1.30	0.04	28.67	23.71	0.01	4.95
154	Mount Vernon, N. Y.	88.01	58.92	5.46		1.09	4.15	0.20	7.08	1.55	0.74	8.82	69.29	52.22	7.13	9.93
155	Evanston, Ill.	75.82	45.46			3.11	16.67	0.57	1.24	0.93	1.35	6.49	50.55	41.88	2.93	5.74
156	Bethlehem, Pa.	45.76	27.87		3.13	0.62	2.37	0.52	2.62	1.25	0.99	6.39	34.19	25.12	2.67	6.40
157	Holyoke, Mass.	83.65	40.05	12.74	0.52	0.30	0.32	0.50	1.25	1.08	1.69	25.21	70.36	47.09	19.05	4.22
158	Malden, Mass.	49.03	32.76	5.83	0.47	0.32	1.32	0.33	1.31	0.83	1.82	4.05	41.50	34.97	2.63	3.91
159	Medford, Mass.	51.07	36.45	5.32	0.57	0.18	2.27	0.13	0.67	0.67	1.15	3.66	41.25	34.90	1.99	4.35
160	Springfield, Mo.	33.70	20.47		0.23	2.55	7.52	0.20	1.40	0.67	0.52	0.13	20.96	19.57	0.11	1.29
161	Decatur, Ill.	49.07	31.26			0.29	8.84	0.22	0.99	0.65	1.08	5.73	32.44	22.26	5.38	4.80
162	Madison, Wis.	67.31	43.38	4.15		1.18	6.80	0.22	2.33	0.74	1.99	6.52	52.10	42.23	3.75	6.13
163	Hamtramck, Mich.	69.18	49.01			0.24	6.53	0.44	1.14	0.93	0.65	6.24	51.54	41.97	4.12	5.44
164	San Jose, Calif.	60.34	27.39			0.93	15.95	1.00	12.11	0.41	2.56		38.40	36.35		2.04
165	Charleston, W. Va.	42.33	33.23		0.13	0.40	5.32	0.53	0.29	1.00	1.20	0.23	28.26	24.35	0.31	3.60
166	York, Pa.	30.07	21.04		0.57	0.91	1.78	0.28	2.82	1.79	0.86		27.46	25.48		1.97
167	Jackson, Mich.	50.94	30.56			0.24	6.19	0.67	3.96	1.09	4.32	3.91	38.49	30.71	1.98	12.45

<sup>1</sup> Less than one-half of 1 cent.<sup>2</sup> Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1928—Continued

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes			Business and non-business license	Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll												
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued																	
168	Macon, Ga.....	\$35.84	\$20.33			\$3.69	\$0.42	\$0.75	\$1.58	\$0.62	\$2.34	\$6.10	\$29.85	\$23.19	\$4.45	\$2.21	\$5.99
169	Beaumont, Tex.....	39.31	26.01			0.34	0.17	0.40	2.73	1.33	0.83	7.50	34.73	20.32	6.95	7.46	4.58
170	McKeesport, Pa.....	40.53	24.38		\$0.41	0.34	4.66	0.77	2.67	0.58	1.34	5.38	33.84	27.68	3.28	2.88	6.69
171	Kalamazoo, Mich.....	57.81	39.44			0.22	3.78	0.54	3.47	1.00	1.44	7.93	41.46	33.20	4.36	3.89	16.35
172	East Chicago, Ind.....	60.37	35.94		0.27	0.49	17.09	0.14	1.27	0.24	0.12	4.82	34.84	29.90	0.52	4.42	25.53
173	Highland Park, Mich.....	102.99	75.21			0.80	3.95	1.13	3.46	4.33	7.02	7.10	78.21	66.02	2.98	9.20	24.78
174	Cedar Rapids, Iowa.....	45.21	32.99			0.58	5.20	0.29	0.89	0.29	0.90	4.10	35.39	30.43	2.03	2.93	9.82
175	New Rochelle, N. Y.....	95.91	76.26	\$6.18		1.26	2.66	0.33	6.94	1.14	1.14		78.86	70.84		8.02	17.05
176	Galveston, Tex.....	45.63	26.80			0.27	0.03	0.20	6.13	1.76	4.34	6.11	40.14	27.87	3.03	9.25	5.49
177	Waco, Tex.....	36.82	27.06			0.10	( <sup>1</sup> )	0.25	3.19	1.08	0.34	4.79	30.98	23.47	3.33	4.17	5.84
178	Greensboro, N. C.....	49.89	20.70	0.01	0.11	2.53	10.01	0.50	8.02	1.05	1.71	5.24	39.24	24.16	2.38	12.69	10.65
179	Hamilton, Ohio.....	65.03	28.99	0.67		1.95	4.81	0.14	0.37	1.04	0.93	26.14	43.36	22.45	16.07	4.85	21.66
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000																	
180	Fresno, Calif.....	\$55.80	\$34.78			\$2.23	\$1.75	\$1.17	\$14.39	\$0.28	\$1.02	\$0.17	\$51.11	\$47.12	\$0.10	\$3.89	\$4.69
181	Haverhill, Mass.....	51.75	35.92	\$6.34	\$0.60	0.32	0.43	0.11	0.90	0.56	2.66	3.90	44.62	40.55	2.08	1.99	7.14
182	Columbia, S. C.....	32.32	18.04		0.21	2.25	0.96	0.63	3.54	0.40	0.75	4.94	29.44	22.42	2.35	4.66	2.88
183	Pueblo, Colo.....	49.03	26.46			0.46	8.01	0.30	4.08	0.50	0.47	8.75	35.74	24.99	5.11	5.64	13.29
184	Woonsocket, R. I.....	49.02	38.48		0.28	0.29	1.52	0.04	0.81	2.17	0.97	4.47	41.88	29.53	2.13	10.21	7.14

185	Pittsfield, Mass.	49.71	33.62	8.23	0.56	0.40	1.81	0.18	0.78	0.10	0.94	3.08	38.65	35.15	1.09	2.40	11.05
186	New Castle, Pa.	41.78	28.51		2.54	0.82	5.12	0.27	3.00	0.68	0.77	0.06	31.54	27.93		3.61	10.24
187	Kenosha, Wis.	72.44	36.97	13.19		0.73	11.04	0.39	2.55	1.18	1.53	4.87	44.93	39.88	1.87	3.18	27.51
188	Bay City, Mich.	52.21	30.76			0.12	0.82	0.42	4.10	1.52	1.30	13.18	41.63	28.98	7.38	5.27	10.57
189	Elmira, N. Y.	51.48	32.48	1.45		1.63	0.72	0.26	6.80	0.56	0.93	6.65	43.68	36.02	4.52	3.14	7.80
190	Durham, N. C.	50.73	18.57	0.02	0.13	1.43	5.96	0.31	10.72	1.29	0.88	11.41	38.76	24.54	4.81	9.41	11.96
191	Portsmouth, Va.	41.41	21.83	0.11		3.19		0.25	1.70	5.57	0.56	8.21	34.67	20.90	2.73	11.05	6.73
192	Everett, Mass.	49.86	30.60	7.99	0.55	0.33	0.54	0.13	2.65	0.71	1.63	4.74	47.80	41.35	1.98	4.46	2.06
193	Stockton, Calif.	66.77	45.38			1.50	3.30	1.46	12.08	1.20	1.19	0.65	48.36	43.01	0.42	4.93	18.41
194	Aurora, Ill.	46.85	27.32			1.33	10.53	0.30	0.90	0.92	1.41	4.14	31.00	23.22	3.85	3.93	15.86
195	Brookline, Mass.	85.43	62.41	11.66	0.54	0.48	1.18	0.05	0.51	0.35	1.67	6.59	64.47	56.71	3.74	4.02	20.96
196	Lexington, Ky.	40.61	31.69			2.39	1.91	0.30	2.16	1.05	0.88	0.22	31.75	28.75	0.10	2.90	8.86
197	Austin, Tex.	47.53	20.49			0.11		0.19	3.59	0.80	1.36	21.00	38.55	24.63	10.49	3.43	8.98
198	Williamsport, Pa.	34.86	26.11		1.17	0.75	1.72	0.22	2.49	0.82	1.21	0.37	26.90	24.85	0.02	2.02	7.96
199	Chelsea, Mass.	61.25	46.70	7.15	0.53	0.35	0.39	0.17	0.71	0.63	1.26	3.37	54.41	47.20	1.34	5.86	6.84
200	Stamford, Conn.	64.30	58.19	0.33	0.08	0.35	1.40	0.54	1.15	0.99	1.28		52.29	46.81		5.48	12.00
201	Jamestown, N. Y.	77.02	35.27	1.96		2.67	6.66	0.37	7.53	0.98	2.82	13.76	52.89	39.83	7.44	5.62	24.13
202	Waterloo, Iowa	37.27	28.59		0.47	0.47	1.58	0.32	0.61	0.15	0.72	4.36	28.08	24.63	2.08	3.02	9.19
203	Perth Amboy, N. J.	53.67	34.64	0.18	0.01	0.98	3.59	0.24	3.23	2.06	0.48	8.27	47.10	34.34	3.76	9.00	6.57
204	Lorain, Ohio	51.04	35.04	0.07		1.66	6.04	1.23	0.49	1.05	0.57	4.90	36.51	27.50	2.50	6.51	14.53
205	Salem, Mass.	54.32	37.17	7.39	0.54	0.18	0.23	0.08	0.66	0.57	2.32	5.17	43.25	37.71	2.78	2.76	11.07
206	Wichita Falls, Tex.	51.46	34.24			0.25		0.67	3.51	2.26	3.34	7.19	41.63	24.15	3.92	13.56	9.83
207	Chicopee, Mass.	59.70	32.94	8.80	0.52	0.16	0.89	0.16	0.95	0.17	0.71	14.41	47.31	33.27	11.73	2.31	12.39
208	Columbus, Ga.	34.65	19.81		0.16	3.20	0.40	0.71	0.97	0.24	4.44	4.72	28.20	23.89	1.84	2.48	6.45
209	Lima, Ohio	58.86	40.21	0.19		2.34	6.80	0.34	0.57	0.56	1.57	6.29	37.35	25.67	3.10	8.57	21.52
210	Battle Creek, Mich.	45.73	31.61			0.11	3.67	0.52	3.20	0.68	1.29	4.65	38.84	34.44	2.06	2.33	6.89
211	Portsmouth, Ohio	45.00	26.73	0.51		2.08	4.81	0.76	0.49	1.40	1.64	6.59	36.60	25.20	3.34	8.06	8.41
212	Council Bluffs, Iowa	46.38	29.66		0.23	0.34	7.83	0.23	0.75	0.27	1.24	5.83	30.95	24.09	4.35	2.52	15.42
213	Dubuque, Iowa	37.69	30.14			0.57	0.47	0.29	0.72	0.38	0.72	4.39	31.53	26.33	1.57	3.62	6.16
214	Muncie, Ind.	40.10	28.05		0.13	0.19	8.16	0.05	1.89	0.45	0.55	0.61	28.72	26.62	0.60	1.49	11.38
215	Fitchburg, Mass.	60.37	40.49	8.24	0.59	0.37	0.49	0.11	0.88	0.92	4.21	4.06	50.09	43.90	2.40	3.79	10.28
216	Muskegon, Mich.	63.69	40.67			0.27	5.10	0.70	3.70	6.06	2.03	5.15	45.75	35.68	4.39	5.68	17.94
217	Butte, Mont.	30.88	18.60		0.34	0.44	2.91	2.44	5.35	0.54	0.28		30.01	26.66		3.35	0.87
218	Poughkeepsie, N. Y.	53.59	33.19	1.67		1.40	2.40	0.15	6.36	0.88	1.83	5.71	47.05	37.46	4.28	5.30	6.54
219	Lynchburg, Va.	44.04	25.54	0.10	0.18	5.38	1.01	0.66	1.94	1.57	2.51	5.14	38.29	30.43	1.92	5.94	5.74
220	Quincy, Ill.	41.46	24.37			0.35	6.90	0.20	1.42	1.79	1.09	5.33	26.37	22.54	1.92	1.91	15.10
221	Ogden, Utah	42.52	21.40			0.86	6.97	0.69	7.32	0.19	0.38	4.70	31.92	24.15	1.72	6.06	10.60
222	Oshkosh, Wis.	45.17	28.58	3.56		0.83	1.70	0.16	2.75	0.65	0.87	6.08	35.11	30.84	2.61	1.67	10.08
223	Waltham, Mass.	61.57	44.80	7.36	0.53	0.28	0.96	0.13	1.42	0.37	1.64	4.07	48.96	42.00	3.01	3.95	12.61
224	Joliet, Ill.	50.89	28.08			2.10	10.78	0.58	1.39	0.75	0.92	6.30	38.73	30.25	4.47	4.01	12.16
225	Sheboygan, Wis.	57.41	34.71	3.05		1.15	8.20	0.25	2.44	0.97	0.89	5.76	35.11	31.25	2.17	1.69	22.30
226	Taunton, Mass.	64.05	32.75	7.20	0.51	0.44	0.16	0.03	0.73	0.99	2.10	19.13	52.36	35.81	12.51	4.54	11.19
227	Rock Island, Ill.	34.13	18.04			1.11	9.49	0.51	1.10	0.35	0.53	3.00	23.35	18.95	1.81	2.60	10.78
228	La Crosse, Wis.	42.04	28.60	3.34		0.70	1.44	0.14	2.75	1.00	0.95	3.12	35.39	31.02	1.67	2.70	6.65

<sup>1</sup> Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1928—Continued

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
229	St. Petersburg, Fla.	\$168.65	\$83.67	-----	\$0.14	\$1.82	\$68.56	\$0.56	\$1.04	\$1.88	\$6.21	\$24.76	\$119.96	\$57.77	\$21.48	\$40.72	\$48.69
230	Superior, Wis.	49.82	35.54	\$1.77	-----	4.19	3.16	1.29	2.90	0.36	0.60	-----	45.57	42.83	-----	2.74	4.25
231	Auburn, N. Y.	38.32	19.87	1.93	-----	2.12	2.20	0.09	6.17	0.38	0.79	4.76	35.28	30.29	3.34	1.65	3.03
232	Green Bay, Wis.	53.72	31.34	3.26	-----	1.46	7.40	0.17	2.84	0.55	1.33	5.36	38.23	31.57	2.32	4.34	15.50
233	Hazleton, Pa.	31.64	24.81	-----	1.68	0.29	0.54	0.17	3.12	0.52	0.49	-----	29.99	26.11	-----	3.88	1.64
234	Danville, Ill.	33.54	20.78	-----	-----	1.93	8.55	0.61	0.97	0.06	0.64	0.01	24.42	20.70	0.02	3.70	9.12
235	Norristown, Pa.	26.89	19.58	-----	2.89	0.41	0.12	0.06	2.12	0.56	0.93	0.21	23.11	20.89	0.05	2.16	3.78
236	Newport News, Va.	45.28	26.50	-----	0.14	3.76	-----	0.95	1.42	0.89	0.77	10.85	35.08	22.61	2.93	9.53	10.21
237	Elgin, Ill.	43.85	27.00	-----	-----	1.13	9.43	0.07	0.88	0.57	1.03	3.74	30.91	25.08	2.09	3.74	12.94
238	Orange, N. J.	57.75	38.95	0.18	0.03	2.01	1.78	0.19	6.02	3.53	0.92	4.13	49.48	39.95	2.34	7.19	8.27
239	Amsterdam, N. Y.	52.66	32.95	1.24	-----	2.02	2.06	0.06	7.45	0.80	0.20	5.87	41.46	35.50	2.85	3.10	11.20
240	Easton, Pa.	62.27	37.23	-----	2.89	1.02	14.66	0.19	2.83	0.74	2.52	0.17	41.85	35.68	(1)	6.17	20.41
241	Lewiston, Me.	29.52	21.85	0.25	0.55	0.30	0.07	0.37	1.84	0.54	1.04	2.70	24.84	21.88	1.10	1.87	4.67
242	New Brunswick, N. J.	63.00	40.03	0.34	-----	1.63	4.47	0.40	3.84	2.07	2.63	7.60	54.80	42.37	4.55	7.88	8.20
243	Wilmington, N. C.	38.77	27.90	0.03	0.54	2.58	1.65	0.28	0.19	0.22	1.29	4.08	34.29	26.00	2.42	5.87	4.49
244	Kokomo, Ind.	25.96	22.27	-----	0.15	0.04	0.56	0.06	1.77	0.17	0.73	0.23	22.78	21.58	0.45	0.74	3.19
245	Colorado Springs, Colo.	90.43	43.48	-----	-----	0.71	4.48	0.20	0.66	0.35	1.35	39.19	62.85	37.50	17.53	7.82	27.58
246	Moline, Ill.	47.18	27.49	-----	-----	1.16	10.10	0.49	1.08	0.18	2.84	3.82	31.75	26.53	2.31	2.91	15.43
247	Watertown, N. Y.	61.94	35.23	2.10	-----	1.92	1.95	0.26	7.71	0.65	1.91	10.22	48.58	39.61	4.15	4.82	13.36
248	Muskogee, Okla.	42.12	24.85	-----	-----	1.02	2.62	0.38	2.57	2.39	1.69	6.60	36.15	27.14	2.74	6.27	5.97
249	Newburgh, N. Y.	52.61	31.27	2.18	-----	1.05	2.10	0.09	7.97	0.65	1.47	5.84	44.84	38.55	2.19	4.10	7.77
250	Petersburg, Va.	39.37	25.08	-----	0.14	3.89	0.03	0.44	1.84	1.98	1.46	4.51	34.32	24.76	2.27	7.30	5.05
	Honolulu, Hawaii <sup>1</sup>	67.41	45.16	-----	1.45	6.58	6.16	0.80	0.45	0.96	0.70	5.15	51.65	42.72	2.72	6.22	15.76

<sup>1</sup> Less than one-half of 1 cent.<sup>2</sup> Not included in group or grand totals.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1929

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
	Grand total.....	\$69.39	\$43.45	\$1.78	\$0.12	\$2.26	\$5.15	\$0.45	\$3.98	\$3.36	\$1.79	\$7.05	\$55.69	\$43.68	\$3.76	\$8.25	\$13.70
	Group I.....	81.09	50.40	2.40	0.04	2.86	5.82	0.49	4.18	5.29	1.92	7.69	66.21	51.70	4.09	10.41	14.89
	Group II.....	77.70	49.29	0.58	0.05	3.29	4.56	0.42	6.07	2.97	2.50	7.96	61.26	48.81	4.62	7.83	16.44
	Group III.....	57.38	35.78	1.34	0.17	1.41	5.13	0.45	3.23	1.77	1.50	6.60	44.52	34.58	3.31	6.64	12.86
	Group IV.....	52.97	34.14	1.14	0.28	1.43	4.00	0.36	3.54	0.99	1.48	5.62	42.71	34.11	3.15	5.44	10.26
	Group V.....	52.55	33.17	2.13	0.32	1.22	3.86	0.40	3.00	1.03	1.52	5.90	41.01	32.52	3.06	5.42	11.54

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

1	New York, N. Y.....	\$97.07	\$63.87	\$4.56	-----	\$3.89	\$2.84	\$0.44	\$7.24	\$7.85	\$0.83	\$5.54	\$73.85	\$55.82	\$2.55	\$15.49	\$23.22
2	Chicago, Ill.....	130.43	18.64	0.04	-----	2.96	7.31	0.46	1.08	3.83	1.86	4.26	51.93	44.71	2.35	4.86	<sup>2</sup> 21.50
3	Philadelphia, Pa.....	68.59	49.43	-----	\$0.02	0.71	0.96	0.15	2.03	8.81	2.11	4.35	60.91	47.76	1.47	11.68	7.68
4	Detroit, Mich.....	106.24	59.19	0.41	-----	2.29	9.74	0.62	5.29	1.40	4.49	22.81	75.94	50.93	15.37	9.63	30.30
5	Los Angeles, Calif.....	136.62	69.14	-----	-----	4.77	28.83	1.71	4.70	2.76	3.05	21.68	81.26	62.15	10.03	9.09	55.36
6	Cleveland, Ohio.....	84.26	55.72	0.46	-----	2.39	7.89	0.76	0.52	2.88	3.11	10.53	64.20	48.67	5.55	9.98	20.06
7	St. Louis, Mo.....	61.79	39.03	-----	-----	3.34	7.58	0.29	1.12	3.41	1.97	5.05	46.46	40.80	2.85	2.81	15.33
8	Baltimore, Md.....	56.43	38.52	1.28	-----	2.16	1.23	0.09	2.21	3.90	0.97	6.08	49.20	37.53	2.80	8.87	7.23
9	Boston, Mass.....	100.31	66.81	13.28	0.44	0.68	0.76	0.44	1.53	7.26	2.78	6.32	82.66	69.17	3.56	9.93	17.64
10	Pittsburgh, Pa.....	82.10	66.18	-----	0.50	0.83	1.22	0.37	2.81	3.53	1.88	4.77	66.11	53.77	3.31	9.03	15.99
11	San Francisco, Calif.....	76.29	50.95	-----	-----	3.48	3.70	0.40	4.45	1.79	2.15	9.37	58.91	46.22	5.68	7.01	17.38
12	Milwaukee, Wis.....	83.48	51.99	6.90	-----	1.35	8.69	0.69	3.76	1.09	4.19	4.81	56.89	49.50	2.87	4.52	26.59
13	Buffalo, N. Y.....	81.71	56.29	2.62	-----	2.19	4.73	0.20	7.22	2.19	1.53	4.74	69.98	59.37	2.67	7.94	11.73

<sup>1</sup> These per capitas reflect conditions existing in Cook County, Ill., due to delayed revaluation of property and the consequent delay in tax collections.  
<sup>2</sup> Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1929—Continued

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000																	
14	Washington, D. C.....	\$88.12	\$49.42	\$0.01	-----	\$9.92	\$1.63	\$1.03	\$19.89	\$0.34	\$3.04	\$2.84	\$63.19	\$61.01	\$2.18	-----	\$24.93
15	Minneapolis, Minn.....	66.19	48.59	0.29	-----	0.80	5.97	0.41	4.51	1.45	1.70	2.47	50.97	41.95	1.71	\$7.31	15.22
16	New Orleans, La.....	55.52	35.80	-----	\$0.25	2.78	3.46	0.16	2.79	1.99	1.69	6.61	43.38	30.86	4.78	7.73	12.14
17	Cincinnati, Ohio.....	84.64	51.97	1.23	-----	3.97	3.06	0.71	1.85	11.23	4.25	6.38	63.82	48.13	2.78	12.91	20.82
18	Newark, N. J.....	94.99	64.49	0.91	0.09	2.59	3.71	0.51	7.95	4.19	3.60	6.94	83.56	67.89	4.04	11.62	11.43
19	Kansas City, Mo.....	60.84	42.33	-----	-----	3.74	1.80	0.25	2.23	2.94	1.92	5.63	53.04	41.58	4.51	6.96	7.79
20	Seattle, Wash.....	118.62	51.55	-----	-----	0.51	15.26	0.71	6.05	1.30	2.28	40.95	80.74	46.08	23.88	10.77	37.88
21	Indianapolis, Ind.....	56.16	46.00	-----	0.13	0.60	4.53	0.10	2.02	0.49	2.14	0.14	44.19	40.11	0.16	3.93	11.96
22	Rochester, N. Y.....	91.24	59.64	3.66	-----	3.38	7.00	0.15	7.71	2.11	2.65	4.93	73.66	62.86	2.21	8.58	17.58
23	Jersey City, N. J.....	84.46	57.66	0.73	0.03	3.99	0.92	0.18	6.49	4.24	1.74	8.47	78.36	61.70	3.58	13.08	6.10
24	Louisville, Ky.....	53.61	34.87	-----	-----	2.49	4.11	0.15	2.46	1.59	2.00	5.94	41.09	34.62	2.30	4.17	12.52
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000																	
25	Portland, Ore.....	\$69.30	\$37.84	-----	-----	\$0.86	\$12.86	\$0.73	\$5.84	\$2.05	\$1.71	\$7.40	\$47.77	\$32.90	\$5.28	\$9.59	\$21.53
26	Toledo, Ohio.....	64.31	42.76	\$0.27	-----	2.91	8.13	0.26	0.60	2.55	1.26	5.56	47.50	37.61	2.89	7.01	16.81
27	Columbus, Ohio.....	56.65	35.63	0.48	-----	2.71	6.25	0.43	0.47	2.87	1.22	6.59	42.51	30.56	3.40	8.55	14.14
28	Denver, Colo.....	66.42	43.78	-----	-----	1.65	4.67	0.44	0.95	1.56	3.04	10.33	53.89	44.20	2.76	6.93	12.53
29	Houston, Tex.....	43.48	32.33	-----	-----	0.31	0.14	0.43	2.96	2.16	1.34	3.80	36.89	26.72	1.74	8.43	6.58

30	Oakland, Calif.	68.17	37.91			1.75	7.92	0.77	10.38	1.08	1.23	7.12	51.58	38.48	4.72	8.38	16.59
31	St. Paul, Minn.	58.75	34.60	0.08		2.13	6.39	0.23	7.05	3.08	1.07	4.13	41.02	30.33	2.52	8.18	17.73
32	Atlanta, Ga.	41.76	22.67		\$0.30	2.67	3.20	0.89	1.49	1.67	1.79	7.08	35.35	30.11	2.07	3.18	6.41
33	Akron, Ohio	56.92	34.96	0.66		2.65	7.38	0.51	1.19	1.43	2.14	6.01	40.38	28.15	2.09	10.14	16.54
34	Providence, R. I.	61.64	46.72		0.28	0.32	1.29	0.12	1.31	3.41	1.68	6.50	51.68	40.91	2.91	7.86	9.96
35	Birmingham, Ala.	36.50	16.15			4.50	7.16	1.20	5.02	0.96	1.37	0.15	28.06	23.03	0.15	4.88	8.44
36	Dallas, Tex.	40.55	26.47			0.20	2.15	0.31	3.08	1.67	2.15	4.53	34.74	26.86	2.48	5.40	5.81
37	San Antonio, Tex.	42.17	28.17			0.38	3.56	0.25	3.36	0.74	0.76	4.94	32.63	24.56	1.76	6.30	9.54
38	Omaha, Nebr.	65.05	37.43			0.94	6.26	0.46	0.91	2.62	0.95	15.48	49.42	31.17	9.01	9.24	15.64
39	Syracuse, N. Y.	80.84	42.27	2.71		2.02	20.18	0.26	6.59	1.04	1.07	4.71	57.64	47.64	1.99	8.01	23.20
40	Memphis, Tenn.	42.91	27.84			1.92	1.13	0.56	2.78	0.80	1.43	6.44	36.06	26.74	2.65	6.67	6.85
41	Dayton, Ohio	50.00	35.24	0.29		2.19	3.64	0.77	0.47	1.71	1.87	3.80	37.19	29.61	1.62	5.96	12.81
42	Worcester, Mass.	73.34	47.94	10.32	0.61	0.28	1.44	0.12	1.77	0.93	4.68	5.26	57.19	51.41	1.77	4.01	16.15
43	Richmond, Va.	60.45	33.60		0.43	4.03	0.89	0.34	3.28	4.15	0.65	13.08	47.06	31.40	6.25	9.40	13.39
44	Oklahoma City, Okla.	37.05	17.62			1.34	8.49	0.60	0.95	2.34	1.14	4.56	26.37	17.92	1.51	6.94	10.69
45	Grand Rapids, Mich.	70.73	41.85			0.45	12.97	0.69	5.02	1.19	2.53	6.03	45.36	37.08	2.59	5.69	25.37
46	New Haven, Conn.	52.84	45.01	0.84	0.69	0.38	0.78	0.39	1.19	1.23	2.31	0.01	48.35	44.41	0.02	3.92	4.49
47	Fort Worth, Tex.	41.66	28.83			0.20	0.95	0.54	2.81	1.08	1.29	5.95	34.38	25.87	1.32	7.19	7.28
48	Hartford, Conn.	76.21	48.94	8.46	0.89	2.27	1.19	0.76	1.08	1.78	1.73	9.12	58.58	49.38	3.78	5.41	17.63
49	Youngstown, Ohio	62.54	44.55	0.48		2.33	5.97	0.89	0.68	1.69	1.07	4.88	42.06	35.03	2.23	4.80	20.47
50	Nashville, Tenn.	39.72	24.46			1.08	1.47	0.52	5.61	1.31	1.06	4.20	29.90	22.83	2.19	4.88	9.82
51	Springfield, Mass.	75.85	52.96	11.57	0.57	0.47	0.88	0.25	1.53	0.46	2.22	4.94	61.51	54.21	2.04	5.26	14.34
52	Flint, Mich.	68.44	40.73			0.30	10.54	1.14	4.66	1.16	4.56	5.34	44.52	36.32	1.57	6.62	23.92
53	Bridgeport, Conn.	58.76	53.38	0.32	1.03	0.30	0.32	0.27	1.18	0.38	1.41	0.18	47.36	42.62	0.08	4.66	11.40
54	Scranton, Pa.	37.95	30.79		0.78	0.40	0.62	0.44	3.15	1.08	0.68	0.01	34.27	31.52	( <sup>3</sup> )	2.75	3.68
55	San Diego, Calif.	87.78	31.01			0.76	29.94	0.64	9.63	1.58	1.54	12.68	48.25	35.61	6.17	6.48	39.53
56	Des Moines, Iowa	52.40	41.41			0.39	2.05	0.12	0.89	0.69	0.98	5.86	44.16	34.47	3.29	6.40	8.24
57	Salt Lake City, Utah	44.61	27.81			1.02	2.81	0.51	6.30	0.64	1.31	4.21	36.58	30.09	2.24	4.25	8.03
58	Paterson, N. J.	55.82	40.98	0.38	0.11	2.90	1.51	0.13	4.85	2.94	2.02		52.39	44.31		8.07	3.43
59	Long Beach, Calif.	109.58	38.87			1.88	16.35	0.74	9.26	13.20	1.02	28.26	71.64	44.72	20.07	6.85	37.95
60	Yonkers, N. Y.	86.28	62.90	3.90		1.58	2.58	0.06	7.66	0.99	0.60	6.01	77.56	63.83	3.72	10.01	8.72
61	Norfolk, Va.	58.92	36.93		0.11	4.11	0.11	0.81	1.77	5.97	0.81	8.31	51.16	32.16	2.75	16.25	7.76
62	Jacksonville, Fla.	65.42	30.58		0.06	1.24	2.47	0.41	1.19	1.10	1.33	27.05	52.33	32.34	12.60	7.40	13.09
63	Tulsa, Okla.	32.16	13.16			1.71	6.24	0.52	1.23	2.19	0.19	6.92	38.43	28.91	2.22	7.30	6.27
64	Albany, N. Y.	69.70	47.49	3.09		1.48	5.91	0.12	4.49	0.81	0.81	6.01	56.06	43.54	4.99	7.53	13.64
65	Trenton, N. J.	61.64	41.92	0.35	0.28	1.32	2.00	0.07	4.67	0.08	2.40	5.55	55.95	45.50	4.12	6.33	5.70
66	Kansas City, Kans.	58.85	32.79			0.90	5.18	0.10	0.39	0.53	0.30	17.66	38.91	23.53	8.88	6.49	19.95
67	Camden, N. J.	57.41	34.22	0.80	0.13	3.44	4.20	0.31	4.04	0.03	0.91	6.33	53.32	41.10	3.23	8.99	4.09
68	Miami, Fla.	58.79	41.47		0.13	2.16	6.83	1.02	1.28	1.01	1.68	3.22	53.97	33.63	1.53	18.81	4.81
69	Fall River, Mass.	60.17	41.51	10.98	0.51	0.19	0.05	0.09	1.25	0.99	1.29	3.31	50.98	42.09	2.45	6.43	9.19

<sup>2</sup> Per capita excess of payments for operation, maintenance, and interest over revenue receipts.

<sup>3</sup> Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1929—Continued

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
70	Spokane, Wash.....	\$45.64	\$25.72	-----	-----	\$0.24	\$1.79	\$1.08	\$7.89	\$1.24	\$1.85	\$5.82	\$36.44	\$31.38	\$2.39	\$2.68	\$9.20
71	Erie, Pa.....	47.74	32.27	-----	\$1.58	0.26	3.69	0.14	2.57	0.78	0.59	5.85	35.15	28.10	2.79	4.26	12.59
72	New Bedford, Mass.....	68.71	46.10	\$13.26	0.56	0.25	0.24	0.11	1.64	0.62	1.94	3.99	53.19	44.33	2.69	6.16	15.52
73	Elizabeth, N. J.....	45.04	29.01	0.21	0.14	1.66	5.64	0.08	4.05	3.34	0.81	0.10	40.01	35.22	0.05	4.74	5.03
74	Cambridge, Mass.....	68.03	47.64	9.37	0.43	0.63	0.20	0.15	0.65	1.34	2.37	5.24	60.82	51.71	4.13	4.97	7.22
75	Fort Wayne, Ind.....	50.41	31.72	-----	0.49	0.35	3.60	0.07	1.54	0.42	0.78	11.44	37.21	27.89	7.38	1.93	13.20
76	Reading, Pa.....	46.39	32.37	-----	1.02	0.55	1.09	0.15	2.54	0.86	1.10	6.72	36.75	29.35	2.94	4.47	9.64
77	Wichita, Kans.....	44.59	31.42	-----	-----	1.12	8.88	0.66	0.38	0.65	1.30	0.19	29.64	25.76	0.13	3.76	14.95
78	Wilmington, Del.....	45.67	23.35	(*)	-----	1.05	1.12	0.39	13.05	0.98	0.36	5.36	36.26	27.43	4.18	4.65	9.41
79	Tacoma, Wash.....	77.65	24.86	-----	0.43	4.60	0.54	8.20	1.89	2.69	34.44	55.59	34.07	15.41	6.11	22.05	
80	Canton, Ohio.....	58.76	40.08	0.63	-----	2.70	5.47	1.28	0.48	2.58	1.33	4.22	41.18	30.37	1.93	8.88	17.58
81	Somerville, Mass.....	44.20	30.12	6.29	0.56	0.21	0.75	0.14	0.73	0.22	1.22	3.97	37.60	33.10	1.52	2.98	6.60
82	Knoxville, Tenn.....	42.85	27.14	-----	-----	1.06	1.82	0.51	3.90	0.66	1.38	6.38	39.94	26.92	2.38	10.64	2.91
83	Peoria, Ill.....	35.68	27.53	-----	-----	1.38	4.10	0.33	1.05	0.43	0.83	0.03	26.87	24.58	0.03	2.26	8.81
84	Lynn, Mass.....	53.07	34.40	8.06	0.59	0.36	0.49	0.25	0.71	0.67	2.02	5.52	45.40	38.23	3.38	3.79	7.67
85	South Bend, Ind.....	63.72	33.79	-----	0.16	0.39	20.88	0.04	1.85	0.56	0.78	5.26	33.66	28.63	2.35	2.68	30.06
86	Lowell, Mass.....	52.49	35.31	8.79	0.40	0.26	0.37	0.32	1.36	0.18	1.66	3.85	45.41	38.71	3.35	3.36	7.08
87	Utica, N. Y.....	55.87	40.46	2.29	-----	1.10	4.30	0.08	6.54	0.59	0.38	0.13	46.39	41.06	(*)	5.33	9.48
88	Duluth, Minn.....	76.16	48.32	0.12	-----	0.52	7.13	0.45	2.80	1.58	1.49	13.76	55.39	39.48	9.95	5.96	20.77
89	Evansville, Ind.....	46.74	30.38	-----	0.21	0.44	5.59	0.03	1.66	0.54	0.81	7.09	31.13	24.89	4.31	1.94	15.61

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

90	El Paso, Tex.....	\$33.74	\$23.05			\$0.19	(3)	\$0.21	\$3.94	\$0.68	\$1.01	\$4.66	\$29.26	\$22.41	\$2.22	\$4.63	\$4.48
91	Waterbury, Conn.....	63.32	53.64	\$0.54	\$0.62	0.32	\$0.76	0.46	1.33	0.38	1.26	4.01	54.00	43.77	1.29	8.95	9.32
92	Gary, Ind.....	60.50	40.69			0.24	16.70	0.11	1.81	0.21	0.74	0.01	37.82	35.24	(3)	2.58	22.68
93	Tampa, Fla.....	60.49	40.41		0.04	2.15	4.67	1.03	2.36	1.16	2.64	6.03	47.09	32.89	2.93	11.27	13.40
94	Schenectady, N. Y.....	75.35	50.32	3.39		5.34	3.31	0.20	8.78	0.38	0.73	2.91	57.28	50.47	2.07	4.73	18.08
95	Sacramento, Calif.....	66.22	36.80			1.39	3.10	0.50	14.61	0.41	3.21	6.21	54.38	44.26	3.50	6.63	11.84
96	Allentown, Pa.....	40.55	27.62		1.36	0.73	3.75	0.09	2.17	0.56	0.63	3.62	31.03	25.86	1.70	3.46	9.52
97	Bayonne, N. J.....	69.82	49.98	0.12		0.93	0.86	0.02	7.02	1.53	0.17	9.19	67.92	53.86	6.43	7.62	1.91
98	Wilkes-Barre, Pa.....	40.88	32.95		2.15	0.50	1.07	0.40	3.09	0.33	0.37	0.01	34.89	32.16	0.08	2.65	5.99
99	Lawrence, Mass.....	53.71	35.19	12.55	0.48	0.20	0.14	0.09	0.99	0.15	0.57	3.35	46.39	39.84	2.98	3.58	7.32
100	Savannah, Ga.....	39.41	28.24			3.42	1.32	0.39	0.79	0.25	1.07	3.93	27.60	22.22	2.58	2.80	11.81
101	Rockford, Ill.....	46.83	27.14			1.79	9.42	0.41	1.11	0.32	2.42	4.22	32.49	26.36	1.70	4.44	14.33
102	Altoona, Pa.....	30.92	19.52		1.05	0.94	3.29	0.21	2.15	0.12	1.03	2.59	27.58	23.03	1.35	3.20	3.35
103	Charlotte, N. C.....	39.76	20.93	0.06	0.11	2.44	4.54	0.26	4.23	0.59	0.70	5.90	30.54	22.56	3.07	4.91	9.22
104	St. Joseph, Mo.....	31.61	24.67			2.83	0.05	0.30	1.87	1.28	0.54	0.06	27.82	24.76	0.01	3.05	3.79
105	Little Rock, Ark.....	33.88	18.09		0.16	2.89	8.48	0.66	1.64	0.63	1.16	0.17	25.46	20.56	0.13	4.78	8.42
106	Harrisburg, Pa.....	50.10	36.64		0.73	0.71	2.81	0.27	2.55	1.70	1.13	3.56	40.66	33.50	2.02	5.14	9.44
107	Berkeley, Calif.....	64.38	36.14			0.68	7.20	0.53	10.22	1.46	3.00	5.14	46.87	38.55	2.41	5.90	17.52
108	Saginaw, Mich.....	53.59	36.45			0.10	5.52	0.36	4.80	2.15	0.81	3.41	37.54	30.44	2.02	5.08	16.05
109	Chattanooga, Tenn.....	39.15	28.14			0.51	0.95	0.59	5.53	0.35	2.75	0.33	34.92	27.09	0.53	7.30	4.23
110	Sioux City, Iowa.....	46.99	36.33			0.70	3.15	0.28	0.66	1.07	0.79	4.02	37.31	32.55	1.83	2.92	9.69
111	Manchester, N. H.....	42.05	30.36	3.90	1.05	1.41	0.06	0.25	0.58	0.76	0.65	3.05	35.13	28.73	3.02	3.39	6.92
112	Pawtucket, R. I.....	40.80	34.59		0.25	0.34	0.83	0.12	0.63	1.64	1.12	7.28	40.87	29.27	2.89	8.71	5.93
113	Shreveport, La.....	44.45	29.84		0.20	2.15	1.79	0.67	2.87	0.72	0.97	5.24	31.17	23.86	2.21	5.10	13.28
114	Binghamton, N. Y.....	69.67	44.18	2.51		1.57	5.64	0.27	8.32	0.59	3.56	3.03	56.61	50.13	2.40	4.08	13.06
115	Lansing, Mich.....	95.57	43.19			0.16	3.78	0.73	4.70	1.01	1.28	40.73	52.67	32.09	16.22	4.36	42.91
116	Niagara Falls, N. Y.....	72.10	42.74	3.24		3.84	6.06	0.18	8.08	1.05	0.94	5.97	59.01	47.72	2.10	9.20	13.09
117	East St. Louis, Ill.....	34.85	24.07			1.65	6.72	0.30	0.85	0.43	0.84		27.04	22.83		4.22	7.81
118	Winston-Salem, N. C.....	45.96	21.92	0.02	0.11	1.34	9.56	0.65	4.80	0.37	1.59	5.60	36.60	24.14	1.94	10.52	9.37
119	Pasadena, Calif.....	131.02	62.15			1.13	10.84	0.59	13.97	1.22	4.94	36.19	76.05	56.11	11.47	8.47	54.97
120	Troy, N. Y.....	52.09	35.06	1.53		1.85	2.38	0.05	5.00	0.30	0.43	5.41	46.56	40.17	1.79	4.60	5.44
121	Lincoln, Nebr.....	56.53	32.32		0.19	0.62	8.51	0.28	1.80	0.54	4.09	8.18	40.56	30.49	4.82	5.25	15.97
122	Huntington, W. Va.....	34.46	31.92		0.24	0.35	0.41	0.48	0.03	0.52	0.20	0.30	31.10	28.26	0.25	2.59	3.36
123	Portland, Me.....	56.94	41.01	0.79	0.91	0.87	0.50	0.05	3.64	1.29	1.48	6.41	49.13	39.48	2.95	6.70	7.81
124	Quincy, Mass.....	74.16	51.57	8.46	0.57	0.24	1.79	0.10	1.16	0.60	3.45	6.24	54.49	45.91	1.87	6.72	19.67
125	Springfield, Ill.....	53.84	29.91			0.46	6.27	0.09	1.06	0.78	1.33	13.95	35.97	25.78	7.45	2.74	17.87
126	Lakewood, Ohio.....	56.75	43.29	0.53		2.44	3.47	0.79	0.52	1.38	0.64	3.68	43.59	32.65	3.79	7.15	13.17
127	Springfield, Ohio.....	38.23	23.52	0.19		2.36	3.41	0.48	0.72	1.33	2.68	3.54	32.92	27.53	1.81	3.58	5.32
128	Roanoke, Va.....	34.25	23.79		0.48	3.90	0.40	1.05	1.87	1.09	0.91	0.76	31.21	25.89	0.33	4.99	3.04
129	Mobile, Ala.....	35.31	16.27		0.80	5.27	2.56	0.58	2.18	0.99	0.38	6.27	33.81	23.67	3.74	6.40	1.50

\* Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1929—Continued

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
130	Johnstown, Pa.....	\$46.43	\$36.71		\$2.41	\$0.89	\$0.61	\$0.40	\$3.45	\$0.99	\$0.94	\$0.02	\$38.03	\$32.25	\$0.01	\$5.77	\$8.40
131	Racine, Wis.....	55.33	31.98	\$7.57		0.91	4.55	0.40	2.41	0.38	1.11	6.03	36.97	30.11	3.27	3.59	18.36
132	New Britain, Conn.....	53.06	41.97	0.46	0.88	0.34	0.86	0.37	1.50	0.80	1.40	4.49	44.09	36.53	3.96	3.60	8.98
133	East Orange, N. J.....	61.30	41.29	0.11	0.13	2.06	3.75	0.13	4.83	3.03	0.78	5.20	53.58	42.14	3.17	8.27	7.72
134	Montgomery, Ala.....	30.81	9.90			5.44	4.30	0.50	4.90	0.48	0.83	4.45	28.07	19.92	2.39	5.77	2.73
135	Atlantic City, N. J.....	118.40	82.84	0.41	( <sup>3</sup> )	7.40	0.02	0.12	10.57	7.76	2.27	7.01	119.20	88.22	8.04	22.94	<sup>2</sup> 0.79
136	Cicero, Ill.....	<sup>1</sup> 20.06	<sup>1</sup> 1.55			2.52	11.04	0.05	0.46	0.40	0.46	3.57	36.60	28.09	3.63	4.88	<sup>2</sup> 16.55
137	Covington, Ky.....	36.22	20.96			1.55	5.32	0.14	2.16	0.43	0.35	5.30	27.07	20.84	2.33	3.90	9.15
138	Brockton, Mass.....	59.04	39.34	8.25	0.60	0.33	0.95	0.13	0.65	0.59	3.74	4.45	46.47	40.27	2.43	3.77	12.57
139	Newton, Mass.....	85.80	61.89	9.69	0.56	0.69	3.32	0.13	1.79	0.82	0.96	5.94	65.06	56.32	3.28	5.46	20.74
140	Topeka, Kans.....	53.79	38.30			0.53	4.88	0.34	0.67	0.67	0.74	7.66	40.10	31.40	4.85	3.85	13.69
141	Pontiac, Mich.....	73.02	49.05			0.50	7.96	0.74	3.66	1.80	4.35	4.95	52.69	38.07	8.76	5.86	20.33
142	Terre Haute, Ind.....	40.63	33.66		0.15	0.30	1.68	0.01	2.13	0.59	1.54	0.58	37.71	34.91	0.60	2.20	2.92
143	Passaic, N. J.....	53.06	40.97	0.49	0.07	1.75	1.36	0.15	5.23	2.51	0.52	( <sup>3</sup> )	57.14	48.31	0.03	8.80	<sup>2</sup> 4.08
144	Hammond, Ind.....	72.57	34.34		0.23	0.43	30.43	0.08	1.59	0.33	0.24	4.90	35.36	29.66	3.50	2.20	37.21
145	Charleston, S. C.....	53.01	25.80		0.09	2.58	4.64	0.90	2.62	1.83	0.72	13.84	43.92	25.41	9.39	9.12	9.08
146	Oak Park, Ill.....	<sup>1</sup> 23.18	<sup>1</sup> 3.54			2.70	9.95	0.47	0.11	1.01	0.49	4.92	39.81	30.47	3.65	5.70	<sup>2</sup> 16.63
147	Evanston, Ill.....	<sup>1</sup> 30.73	<sup>1</sup> 4.48			2.94	13.23	0.45	0.19	1.00	1.48	6.96	50.90	42.83	2.60	5.47	<sup>2</sup> 20.17
148	Wheeling, W. Va.....	46.82	36.36		0.18	0.83	1.19	0.23	0.19	0.96	0.67	6.22	38.11	30.22	4.10	3.79	8.71
149	Davenport, Iowa.....	38.13	31.32			0.62	3.15	0.32	0.79	0.13	1.27	0.53	30.64	28.23	0.29	2.12	7.48

150	Mount Vernon, N. Y.	86.22	57.83	3.90	0.01	1.71	5.16	0.20	7.76	1.23	0.68	7.75	70.33	55.48	3.92	10.93	15.89
151	Hoboken, N. J.	79.14	60.64	0.30	0.01	2.87	0.25	0.07	6.53	2.41	0.59	5.46	69.55	54.93	4.48	10.14	9.58
152	Augusta, Ga.	38.75	23.74			2.87	1.33	0.38	1.09	0.50	3.14	5.68	33.55	27.13	3.73	2.69	5.19
153	Lancaster, Pa.	33.85	22.86		0.36	0.61	0.72	0.15	2.06	1.21	0.62	5.28	31.02	23.72	3.64	3.65	2.83
154	Chester, Pa.	35.80	28.12		0.93	0.44	1.49	0.19	2.30	1.08	1.24	0.03	26.56	23.23	0.01	3.31	9.24
155	Union City, N. J.	54.32	41.91	0.61		1.55	1.19	0.03	6.18	1.61	1.23		48.30	41.90		6.40	6.02
156	Medford, Mass.	50.84	35.88	5.95	0.54	0.20	1.85	0.12	0.68	0.50	0.86	4.26	42.48	36.24	1.91	4.33	8.36
157	Bethlehem, Pa.	46.48	27.97		3.06	0.62	2.84	0.46	2.62	1.10	1.42	6.39	35.58	26.24	2.28	7.05	10.90
158	Malden, Mass.	48.98	33.56	6.37	0.52	0.29	1.37	0.26	0.51	0.85	1.07	4.19	44.69	37.80	2.46	4.42	4.29
159	Holyoke, Mass.	85.64	39.74	14.28	0.52	0.33	0.38	0.40	1.22	0.91	1.85	25.99	70.85	47.69	18.34	4.82	14.79
160	Madison, Wis.	75.38	48.51	4.03		1.13	7.44	0.23	3.46	0.56	2.04	7.99	53.69	42.94	4.84	5.91	21.69
161	Springfield, Mo.	30.75	20.51		0.21	2.83	4.33	0.25	1.47	0.50	0.57	0.07	22.31	20.94	0.10	1.27	8.44
162	Decatur, Ill.	44.87	24.73			0.21	10.45	0.35	0.98	0.64	1.10	6.41	33.18	23.23	5.55	4.40	11.69
163	San Jose, Calif.	48.59	24.60			1.00	7.23	0.72	12.29	0.62	2.14		36.79	34.67		2.12	11.80
164	Charleston, W. Va.	41.96	33.84		0.13	0.59	4.73	0.77	0.03	0.77	0.88	0.22	27.98	24.42	0.35	3.22	13.98
165	Beaumont, Tex.	39.94	26.99			0.30	0.13	0.33	2.73	1.56	0.86	7.03	35.17	22.44	5.28	7.46	4.77
166	Hamtramck, Mich.	68.83	47.73			0.23	5.90	0.49	6.48	0.87	1.21	5.92	55.83	43.48	7.05	5.31	13.00
167	Cedar Rapids, Iowa	42.18	30.98			0.54	2.66	0.19	2.46	0.18	1.06	4.10	32.25	27.46	1.77	3.02	9.93
168	Jackson, Mich.	55.32	30.48			0.24	6.01	0.40	7.24	0.93	5.95	4.08	39.90	32.18	2.31	5.41	15.42
169	York, Pa.	33.81	24.32		0.68	0.83	1.87	0.21	2.32	2.06	1.53		26.19	24.26		1.93	7.63
170	Kalamazoo, Mich.	57.59	38.37			0.23	4.13	0.54	4.64	0.99	1.51	7.17	40.78	33.73	3.48	3.57	16.81
171	McKeesport, Pa.	40.55	26.06		0.37	0.31	2.64	0.60	2.65	0.85	1.24	5.82	35.56	28.72	3.47	3.36	4.99
172	Macon, Ga.	35.36	20.51			3.46	0.33	0.58	1.23	0.71	2.59	5.94	30.70	24.11	4.19	2.40	4.66
173	East Chicago, Ind.	43.38	34.43		0.27	0.41	0.96	0.10	1.90	0.29	0.27	4.75	37.81	31.12	2.16	4.53	5.57
174	New Rochelle, N. Y.	95.17	74.24	5.38		1.27	3.41	0.58	8.18	1.90	1.11		51.75	72.69		9.07	13.42
175	Highland Park, Mich.	82.63	54.47			0.88	3.72	1.16	3.89	4.19	7.68	6.73	6.77	58.07	3.11	8.59	12.86
176	Galveston, Tex.	46.16	27.06			0.21	0.04	0.27	6.08	1.45	5.05	6.01	39.81	28.31	2.60	8.90	6.35
177	Greensboro, N. C.	49.80	22.59	0.02	0.12	2.22	8.37	0.56	7.67	1.28	1.58	5.39	40.84	23.84	2.10	14.90	8.96
178	Waco, Tex.	40.07	28.54			0.14	0.02	0.29	3.14	1.77	0.54	5.63	32.49	23.99	3.30	5.21	7.57
179	Hamilton, Ohio	65.46	29.77	0.56		2.21	4.22	0.22	0.37	0.95	0.71	26.44	43.38	23.30	15.04	5.05	22.07
180	Fresno, Calif.	57.63	34.43			2.23	1.11	0.94	17.52	0.27	0.97	0.15	51.12	46.91	0.16	4.05	6.51
181	Austin, Tex.	47.54	19.91			0.10		0.27	3.43	1.20	2.12	20.51	34.77	23.71	9.36	1.70	12.77

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

182	Columbia, S. C.	\$35.31	\$20.56		\$0.19	\$2.20	\$1.23	\$0.73	\$3.97	\$0.41	\$1.27	\$4.76	\$31.89	\$24.44	\$2.30	\$5.16	\$3.41
183	Kenosha, Wis.	74.85	37.47	\$14.91		0.77	9.80	0.36	4.09	1.29	1.64	4.52	46.10	40.19	2.86	3.05	28.75
184	Pueblo, Colo.	46.48	26.27			0.57	5.40	0.33	4.45	0.56	0.39	8.52	35.60	24.94	4.68	5.98	10.88
185	Durham, N. C.	51.17	19.68	0.01	0.13	1.31	8.48	0.13	7.77	1.00	1.16	11.50	40.75	24.72	4.19	11.84	10.42
186	Pittsfield, Mass.	52.63	34.81	9.03	0.55	0.50	2.48	0.24	0.75	0.11	0.92	3.24	40.30	36.42	1.38	2.51	12.34

1 These per capita reflect conditions existing in Cook County, Ill., due to delayed revaluation of property and the consequent delay in tax collections.  
 2 Per capita excess of payments for operation, maintenance, and interest over revenue receipts.  
 3 Less than one-half of 1 cent.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1929—Continued

[For alphabetical list of cities, by States, showing rank, see p. 10. 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 operation, maintenance, and interest	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	High way privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance 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																	
187	Haverhill, Mass.	\$54.97	\$37.60	\$7.26	\$0.60	\$0.30	\$0.45	\$0.18	\$1.24	\$0.52	\$2.91	\$3.92	\$46.77	\$42.30	\$2.41	\$2.06	\$8.20
188	Woonsocket, R. I.	50.99	40.81	—	0.25	0.33	1.45	0.03	0.75	1.87	0.88	4.62	42.55	29.77	2.45	10.34	8.43
189	New Castle, Pa.	41.18	30.26	—	3.31	0.68	2.10	0.32	3.07	0.67	0.71	0.05	34.28	30.66	—	3.62	6.90
190	Everett, Mass.	67.21	48.17	8.60	0.50	0.20	0.71	0.16	1.07	0.74	1.92	5.12	51.39	43.91	2.00	5.48	15.82
191	Stockton, Calif.	67.32	44.34	—	—	1.32	3.44	1.98	12.72	1.47	1.38	0.68	47.72	42.68	0.46	4.58	19.60
192	Bay City, Mich.	55.38	32.57	—	—	0.11	0.61	0.41	5.57	1.96	1.11	13.05	42.19	30.35	6.72	5.12	13.19
193	Elmira, N. Y.	53.18	32.78	1.83	—	1.32	0.38	0.40	7.98	0.74	1.03	6.71	44.27	37.24	4.00	3.02	8.91
194	Brookline, Mass.	89.67	64.56	12.98	0.52	1.30	0.89	0.05	0.64	0.32	1.60	6.82	66.02	58.57	3.63	3.82	23.65
195	Portsmouth, Va.	42.69	20.32	—	0.12	3.41	—	0.31	1.98	6.23	1.95	8.35	36.76	22.69	3.10	10.96	5.93
196	Aurora, Ill.	53.06	33.35	—	—	1.53	10.34	0.35	0.85	1.32	1.30	4.01	34.23	24.42	3.84	5.97	18.83
197	Chelsea, Mass.	63.64	47.10	8.14	0.53	0.34	0.45	0.17	0.71	0.55	1.74	3.93	52.43	44.99	1.21	6.23	11.21
198	Lexington, Ky.	39.91	31.24	—	—	2.33	1.65	0.24	2.35	0.86	1.01	0.23	33.98	30.95	0.09	2.93	5.93
199	Stamford, Conn.	73.70	66.39	0.69	0.11	0.30	2.30	0.50	1.24	0.89	1.27	—	55.96	49.06	—	6.90	17.74
200	Williamsport, Pa.	35.72	26.85	—	1.14	0.69	2.21	0.20	2.48	0.73	1.08	0.33	28.52	26.39	0.02	2.11	7.20
201	Waterloo, Iowa	38.71	28.10	—	0.48	0.58	3.22	0.34	0.57	0.07	0.85	4.50	27.80	23.10	1.94	2.76	10.91
202	Jamestown, N. Y.	79.88	36.77	2.39	—	2.46	6.92	0.30	8.49	0.73	2.08	19.73	54.23	40.96	7.95	5.32	25.65
203	Lorain, Ohio	51.90	36.62	0.12	—	1.77	5.88	0.47	0.61	1.15	0.39	4.90	36.83	28.20	2.40	6.24	15.07
204	Perth Amboy, N. J.	54.19	35.51	0.20	0.01	0.92	2.62	0.17	3.42	2.06	0.46	8.82	49.37	35.52	4.42	9.43	4.82
205	Chicopee, Mass.	58.99	31.05	9.31	0.50	0.15	0.54	0.15	1.10	0.17	0.78	15.24	47.13	33.90	10.63	2.60	11.86
206	Salem, Mass.	56.04	36.62	7.78	0.55	0.23	0.25	0.09	1.36	0.50	3.43	5.21	44.52	38.86	2.86	2.81	11.51
207	Wichita Falls, Tex.	51.63	35.66	—	—	0.21	—	0.75	3.43	1.44	3.20	6.94	40.71	23.86	3.69	13.15	10.93
208	Columbus, Ga.	34.21	19.34	—	0.13	3.25	0.17	0.80	0.99	0.35	4.35	4.84	28.54	24.41	1.83	2.30	5.68
209	Battle Creek, Mich.	47.95	32.72	—	—	0.12	3.93	0.63	4.24	0.36	1.37	4.58	38.60	34.33	2.34	1.93	9.35
210	Lima, Ohio	53.95	36.22	0.32	—	2.67	5.58	0.29	0.56	0.66	1.34	6.29	37.89	26.21	3.34	8.34	16.06
211	Portsmouth, Ohio	50.10	29.21	2.52	—	2.45	4.65	0.73	0.55	1.41	1.82	6.75	40.53	27.27	3.73	9.53	9.57

212	Council Bluffs, Iowa	41.51	28.68	0.22	0.42	4.33	0.31	0.56	0.35	1.04	5.61	30.63	24.40	3.79	2.45	10.88	
213	Dubuque, Iowa	40.49	31.98		0.58	1.45	0.45	0.73	0.50	0.84	3.96	31.52	25.95	2.07	3.51	8.96	
214	Muncie, Ind.	45.90	29.02	0.13	0.20	12.62	0.09	2.19	0.35	0.55	0.45	29.66	27.67	0.36	1.63	16.24	
215	Muskegon, Mich.	64.60	39.32		0.29	5.76	0.73	4.99	5.74	2.40	5.38	45.57	36.96	3.09	5.52	19.03	
216	Fitchburg, Mass.	61.46	40.09	8.87	0.58	0.51	0.48	0.06	0.80	0.89	5.19	3.99	50.64	44.09	2.47	4.08	10.82
217	Butte, Mont.	27.50	15.94	0.50	0.34	3.01	1.92	5.01	0.52	0.26		30.29	27.07		3.22	2 2.79	
218	Lynchburg, Va.	44.76	25.75	0.39	5.48	0.79	0.61	2.01	1.72	2.79	5.23	38.28	30.29	1.97	6.01	6.48	
219	Poughkeepsie, N. Y.	60.83	37.07	2.10	1.12	5.14	0.12	7.19	0.61	2.10	5.38	53.43	44.01	3.77	5.66	7.40	
220	Ogden, Utah	42.51	22.82		0.55	5.55	0.55	7.26	0.24	0.47	5.05	32.13	24.58	1.68	5.87	10.38	
221	Oshkosh, Wis.	52.17	33.30	3.87	0.84	4.04	0.22	2.16	1.29	0.82	5.63	37.13	32.99	2.60	1.54	15.04	
222	Quincy, Ill.	41.60	22.36		1.40	9.13	0.20	0.95	1.01	1.25	5.28	28.21	23.55	2.10	2.56	13.38	
223	Joliet, Ill.	51.70	29.29		1.78	9.42	1.54	1.37	1.16	1.26	5.87	41.09	30.74	5.45	4.91	10.60	
224	La Crosse, Wis.	41.19	27.84	3.40	0.71	1.83	0.15	2.23	0.80	1.09	3.14	32.67	28.55	1.60	2.52	8.52	
225	St. Petersburg, Fla.	128.06	67.80	0.20	1.67	24.28	0.46	1.85	2.13	6.71	22.94	105.94	44.29	15.46	46.18	22.12	
226	Waltham, Mass.	61.36	43.55	8.43	0.53	0.30	1.24	0.11	0.89	0.45	1.67	4.19	51.82	44.68	2.83	4.31	9.54
227	Sheboygan, Wis.	58.29	34.17	3.34	1.14	9.09	0.20	2.35	1.04	1.18	5.78	35.37	32.08	2.13	1.16	22.93	
228	Rock Island, Ill.	39.92	23.78		1.23	9.25	0.61	1.17	0.42	0.51	2.96	24.67	19.80	1.73	3.14	15.25	
229	Taunton, Mass.	65.34	33.24	8.09	0.56	0.34	0.16	0.07	0.81	0.87	1.99	19.21	53.90	36.69	12.66	4.54	11.44
230	Green Bay, Wis.	63.49	39.34	3.23	1.49	8.64	0.28	2.67	0.56	1.54	5.73	39.95	33.02	2.45	4.48	23.54	
231	Auburn, N. Y.	44.55	25.01	2.27	1.67	2.82	0.11	6.81	0.34	0.81	4.70	34.15	29.55	3.07	1.54	10.39	
232	Hazleton, Pa.	33.24	26.45		1.83	0.28	0.26	0.12	3.08	0.54	0.68	31.39	27.21		4.18	1.84	
233	Superior, Wis.	58.14	39.30	1.88	3.78	6.61	1.77	4.05	0.32	0.42		44.55	41.83		2.72	13.59	
234	Danville, Ill.	37.58	27.26		0.80	7.29	0.57	1.01	0.04	0.60	0.01	26.81	23.30	0.02	3.49	10.77	
235	Norristown, Pa.	27.76	19.68	2.89	0.46	0.03	0.05	2.84	0.44	1.15	0.22	24.29	22.14	0.05	2.10	3.47	
236	Elgin, Ill.	41.64	26.08		0.97	8.65	0.09	0.74	0.58	0.74	3.80	31.87	25.67	2.16	4.04	9.76	
237	Orange, N. J.	56.18	36.44	0.12	0.04	1.89	2.75	0.13	6.08	3.52	0.97	4.26	52.06	41.94	2.77	7.35	4.13
238	Newport News, Va.	45.11	24.86	0.14	3.50		1.04	2.09	0.91	1.49	11.07	38.27	25.78	3.05	9.45	6.83	
239	Amsterdam, N. Y.	52.16	31.23	1.44	2.48	2.33	0.04	8.29	0.76	0.22	5.36	41.75	36.31	2.59	2.84	10.41	
240	Lewiston, Me.	29.02	21.08	0.22	0.56	0.30		0.34	1.91	0.54	1.34	2.75	24.81	21.99	1.06	1.76	4.21
241	New Brunswick, N. J.	63.50	40.51	0.35	1.64	4.09	0.30	3.81	2.23	2.82	7.76	55.97	42.80	4.91	8.26	7.53	
242	Easton, Pa.	52.51	37.86	2.91	1.16	5.16	0.23	2.93	0.88	1.17	0.21	44.31	37.45	( <sup>3</sup> )	6.86	8.20	
243	Colorado Springs, Colo.	89.89	41.75		0.59	3.56	0.31	0.96	0.45	1.53	40.74	61.36	37.73	16.46	7.18	28.52	
244	Kokomo, Ind.	28.92	22.61	0.15	0.05	3.61	0.09	1.70	0.24	0.80	0.27	22.71	21.47	0.41	0.83	6.21	
245	Wilmington, N. C.	38.22	27.80	0.03	0.49	2.60	1.22	0.29	0.18	0.33	1.20	4.08	33.12	24.81	2.45	5.87	5.10
246	Watertown, N. Y.	64.94	36.05	1.89	1.78	2.43	0.26	8.49	0.88	2.09	11.06	49.62	39.01	5.31	5.29	15.32	
247	Moline, Ill.	41.68	23.36		1.29	8.42	0.25	1.05	0.23	3.00	4.08	32.12	27.05	2.55	2.52	9.56	
248	Muskogee, Okla.	47.84	26.12		1.05	3.88	0.35	3.97	3.03	2.80	6.63	36.03	27.88	2.70	6.35	10.91	
249	Newburgh, N. Y.	54.02	33.13	2.16	1.42	1.37	0.13	7.97	0.48	1.59	5.78	47.92	41.25	2.55	4.13	6.10	
250	Petersburg, Va.	40.35	24.56	0.13	3.98	0.04	0.55	3.26	1.89	1.05	4.89	35.60	25.69	2.48	7.42	4.75	
	Honolulu, Hawaii <sup>4</sup>	71.39	47.97	1.61	6.92	6.99	0.78	0.54	0.59	0.75	5.24	52.20	44.89	2.79	4.51	19.19	

<sup>2</sup> Per capita excess of payments for operation, maintenance, and interest over revenue receipts.  
<sup>3</sup> Less than one-half of 1 cent.  
<sup>4</sup> Not included in group or grand totals.