

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	Grand total.....		\$1,279,918,791	\$1,635,712,584	\$315,236,698	\$3,230,918,073	\$368,655,603	\$1,415,943,686	\$1,446,318,784
	Group I.....		713,731,248	1,090,762,412	169,555,091	1,974,048,751	204,712,790	771,853,857	997,482,104
	Group II.....		115,088,782	131,345,925	43,198,092	289,632,799	55,194,000	124,051,176	110,387,623
	Group III.....		219,897,468	219,247,238	48,582,593	487,727,299	53,686,267	251,688,235	182,352,807
	Group IV.....		131,013,618	113,308,542	31,369,104	275,691,264	32,909,344	152,376,216	90,405,704
	Group V.....		100,187,675	81,048,467	22,581,818	203,817,960	22,153,212	115,974,202	65,690,546
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921.									
1	New York, N. Y.....		\$302,974,446	\$628,449,735	\$23,150,608	\$954,574,789	\$45,369,661	\$337,193,921	\$572,008,204
	General treasury.....	Dec. 31, 1920.....	255,686,984	582,505,807	15,651,135	833,844,926	39,389,997	329,867,118	464,590,811
	Mortgage tax fund.....	Dec. 31, 1920.....	1,798,277	1,777,436	.....	3,575,713	.....	41,973	3,533,740
	Foreign insurance fund.....	Dec. 31, 1920.....	339,513	34,906	.....	374,419	.....	168,793	205,625
	Cash in transit.....	Dec. 31, 1920.....	.....	312,527	448,686	761,213	312,527	.....	448,686
	Sinking funds.....	Dec. 31, 1920.....	39,519,827	43,106,194	3,467,112	85,093,133	1,479,944	490,002	84,123,187
	Public trust funds.....	Dec. 31, 1920.....	3,034,474	9,461,972	419,743	12,943,189	332,692	6,623,038	5,984,459
	Investment funds.....	Dec. 31, 1920.....	2,565,371	3,024	.....	2,568,395	.....	.....	2,568,395
	Private trust funds.....	Dec. 31, 1920.....	.....	11,248,899	3,163,932	14,410,801	3,857,501	.....	10,553,300
2	Chicago, Ill.....		111,554,635	245,844,610	57,236,918	414,636,163	62,925,407	130,928,880	220,781,876
	City corporation.....		62,648,914	116,785,288	48,030,200	227,464,402	55,405,593	74,788,130	97,270,679
	General treasury.....	Dec. 31, 1920.....	59,023,118	73,299,030	38,436,081	170,758,229	41,762,782	72,758,414	56,237,033
	Library funds.....	Dec. 31, 1920.....	3,253	7,243	2,531	13,027	4,506	8,521	.....
	Sinking fund.....	Dec. 31, 1920.....	282,346	937	2,207,707	2,490,090	.....	.....	2,490,090
	Public trust funds.....	Sept. 30, Dec. 31, 1920.....	2,180,464	1,031,564	179,994	3,392,022	219,880	2,021,195	1,150,947
	Investment funds.....	Dec. 31, 1920.....	1,159,733	42,062,800	6,714,795	49,937,328	12,970,302	.....	38,967,026
	Private trust funds.....	Dec. 31, 1920.....	.....	383,714	489,092	872,806	448,123	.....	424,683
	County.....		10,113,346	96,382,741	1,216,072	107,712,159	2,496,009	12,077,596	93,138,554
	General treasury.....	Nov. 30, 1920.....	10,109,456	10,306,079	1,189,159	21,604,704	2,459,696	12,077,596	7,067,412
	County-as-agent fund.....	Nov. 30, 1920.....	.....	86,071,142	.....	86,071,142	.....	.....	86,071,142
	Investment fund.....	Nov. 30, 1920.....	3,880	5,520	26,608	36,008	35,008	.....	.....
	Private trust fund.....	Nov. 30, 1920.....	.....	.....	305	305	.....	.....	.....
	School district.....		26,949,152	23,381,627	6,162,731	56,493,510	2,417,987	30,066,901	23,978,622
	General treasury.....	Dec. 31, 1920.....	23,444,123	22,559,099	6,000,259	51,803,481	2,293,981	29,781,972	19,727,528
	Public trust funds.....	Dec. 31, 1920.....	3,469,142	549,816	162,472	4,181,430	154,006	284,929	3,742,495
	Investment fund.....	Dec. 31, 1920.....	35,837	472,712	.....	508,599	.....	.....	508,599
	Park district.....		6,604,986	2,994,540	1,523,174	11,127,700	2,488,021	6,201,204	2,438,475
	General treasury.....	Apr. 30, May 10, May 31, June 30, July 31, Nov. 30, Dec. 31, 1920; Feb. 28, Mar. 31, 1921.....	6,311,480	2,278,966	1,254,275	9,844,721	2,099,784	5,941,368	1,803,569
	Sinking funds.....	Apr. 30, May 10, Dec. 31, 1920; Feb. 28, Mar. 31, 1921.....	144,368	512,318	219,670	876,356	272,043	212,236	392,047
	Public trust funds.....	June 30, July 28, Dec. 31, 1920.....	123,243	181,556	18,075	322,874	64,582	47,570	210,722
	Investment funds.....	Apr. 30, 1920; Feb. 28, Mar. 31, 1921.....	25,895	6,719	25,221	57,835	42,274	.....	15,561
	Private trust funds.....	May 10, Dec. 31, 1920; Feb. 28, Mar. 31, 1921.....	.....	14,981	10,933	25,914	9,338	.....	16,576
	Sanitary district.....		5,238,237	6,300,414	299,741	11,838,392	87,797	7,795,049	3,955,546
	General treasury.....	Dec. 31, 1920.....	5,188,428	4,142,283	299,741	9,630,452	87,797	7,795,049	1,747,605
	Investment fund.....	Dec. 31, 1920.....	49,809	2,158,131	.....	2,207,940	.....	.....	2,207,940
3	Philadelphia, Pa.....		83,206,551	54,664,812	15,143,280	153,014,643	14,135,564	87,313,010	51,566,039
	City corporation.....		67,663,141	45,285,277	13,709,205	126,652,623	12,854,333	70,089,826	43,708,464
	General treasury.....	Dec. 31, 1920.....	55,422,300	25,706,722	10,278,457	91,407,479	10,969,500	59,218,301	21,219,678
	Special assessment fund.....	Dec. 31, 1920.....	779,448	.....	.....	779,448	.....	779,448	.....
	Library fund.....	Dec. 31, 1920.....	15,273	450,523	58,007	523,803	79,049	444,754	.....
	Museum fund.....	Dec. 31, 1920.....	166,973	68,504	17,942	253,119	27,097	226,322	.....
	Sinking fund.....	Dec. 31, 1920.....	1,682,231	16,737,125	2,261,349	20,660,705	1,259,776	6,968,864	12,432,065
	Public trust funds.....	Dec. 31, 1920.....	6,000,319	2,246,479	923,075	9,172,873	413,826	2,437,598	6,321,449
	Investment funds.....	Dec. 31, 1920.....	3,611,597	852	44,193	3,656,642	24,087	14,539	3,618,016
	Private trust funds.....	Dec. 31, 1920.....	.....	75,072	123,182	198,254	80,998	.....	117,256
	School district.....		15,386,232	9,349,935	1,414,953	26,151,120	1,263,131	17,078,564	7,809,425
	General treasury.....	Dec. 31, 1920.....	15,219,477	7,505,775	1,318,389	24,043,641	1,225,049	16,879,167	5,539,425
	Sinking fund.....	Dec. 31, 1920.....	107,674	1,734,360	18,969	1,861,003	23,953	50	1,837,000
	Public trust fund.....	Dec. 31, 1920.....	44,576	84,800	70,282	199,658	3,055	196,603	.....
	Investment fund.....	Dec. 31, 1920.....	14,505	25,000	7,313	46,818	11,074	2,744	33,000
	Poor district.....		162,178	29,600	19,122	210,900	18,100	144,650	48,150
	General treasury.....	Dec. 31, 1920.....	161,705	29,600	18,531	209,836	17,896	143,940	48,000
	Public trust fund.....	Dec. 31, 1920.....	473	.....	591	1,064	204	710	150

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921—Continued.									
6	St. Louis, Mo.		\$30,832,254	\$8,077,209	\$8,857,644	\$47,767,107	\$7,682,089	\$31,627,244	\$8,457,774
	City corporation		22,480,358	7,443,823	5,918,962	35,843,143	4,926,326	23,233,174	7,683,643
	General treasury	Apr. 11, 1921	20,878,939	2,218,527	2,504,103	25,601,569	1,881,290	21,430,578	2,289,701
	Collector's fund	Apr. 11, 1921	264,213	7,674		271,887		197,595	74,292
	Circuit court fee fund	Dec. 31, 1920	114,058	56,838		170,896		108,422	62,474
	Probate court fee fund	Dec. 31, 1920	62,677			62,677		43,680	18,997
	Public improvement fund	Apr. 11, 1921	831,752	52,200		883,952		883,952	
	Convict labor account	Apr. 11, 1921	59,532			59,532		59,532	
	Library fund	Mar. 31, 1921	15,227	399,070	6,493	420,790	9,210	373,218	38,362
	Museum fund	Mar. 31, 1921	3,037	160	4,520	7,717	7,353	364	
	State revenue fund	Apr. 11, 1921		3,429,554		3,429,554			3,429,554
	Sinking funds	Apr. 11, 1921	131,700	1,196,250	3,353,870	4,681,820	2,970,626		1,711,194
	Public trust funds	Feb. 28, Apr. 11, 1921	88,044	81,447	49,842	219,333	57,713	135,783	25,837
	Investment funds	Apr. 11, 1921	31,179	2,103		33,282		50	33,232
	Private trust fund	Apr. 11, 1921			134	134	134		
	School district		8,351,896	633,386	2,938,682	11,923,964	2,755,763	8,394,070	774,131
	General treasury	June 30, 1921	7,845,099	178,885	2,650,164	10,674,148	2,360,175	8,236,457	77,516
	Lunch-room fund	June 30, 1921	1,021	246,506	17,580	265,107	23,708		241,399
	Sinking fund	June 30, 1921	325,207	1,034	232,613	558,854	329,545	120,000	109,309
	Public trust funds	June 30, 1921	177,505	27,813	18,815	224,133	13,640	37,240	173,253
	Investment fund	June 30, 1921	3,064	4,000	14,447	21,511	18,074	373	3,064
	Private trust funds	June 30, 1921		175,148	5,063	180,211	10,621		169,590
7	Boston, Mass.		53,665,204	27,760,286	13,895,388	95,320,878	14,961,303	49,223,250	31,136,325
	General treasury	Jan. 31, 1921	49,233,908	19,854,350	9,773,445	78,861,703	11,041,762	44,178,059	23,641,882
	County fund	Jan. 31, 1921	294,531	2,171,939		2,466,470		2,350,559	115,911
	Overseers of poor fund	Jan. 31, 1921	284,727	956,927	8,661	1,250,315	2,670	1,011,592	236,053
	Sinking funds	Jan. 31, 1921	1,574,495	2,885,127	2,371,433	6,831,055	2,377,794		4,453,261
	Public trust funds	Jan. 31, 1921	790,885	1,035,297	422,528	2,248,710	453,876	281,255	1,513,579
	Investment fund	Jan. 31, 1921	1,486,658	655,000	748,794	2,890,452	671,699	1,401,785	816,968
	Private trust funds	Jan. 31, 1921		201,646	570,527	772,173	413,502		358,671
9	Los Angeles, Calif.		44,110,922	60,243,204	14,216,087	118,570,213	19,574,831	41,518,668	57,476,714
	City corporation		24,328,379	4,303,879	6,924,987	35,557,245	8,287,013	22,800,307	4,469,925
	General treasury	June 30, 1921	21,283,908	3,008,246	5,996,257	30,288,411	7,642,298	19,844,217	2,801,896
	Special assessment fund	June 30, 1921	2,825,079	14,394		2,839,473		2,839,473	
	Convict labor account	June 30, 1921	3,125			3,125		3,125	
	Water revenue emergency fund	June 30, 1921			27,000	27,000			
	Electric plant emergency fund	June 30, 1921			7,000	7,000			
	Sinking funds	June 30, 1921	156,269	75,827	600,031	832,127	317,095		515,032
	Public trust funds	June 30, 1921	4,624	144,480	69,613	218,717	89,746	113,492	15,479
	Investment funds	June 30, 1921	56,374	22,526	144	78,044	7,075		70,969
	Private trust fund	June 30, 1921		1,038,406	224,942	1,263,348	196,799		1,066,549
	County		11,117,688	49,974,305	6,109,725	67,201,718	7,858,949	6,844,103	52,498,576
	General treasury	June 30, 1921	10,587,084	3,362,837	2,470,123	16,420,044	3,023,422	6,616,162	6,780,460
	County-as-agent fund	June 30, 1921		42,273,695	2,311,932	44,585,627	3,221,830		41,363,797
	Sinking funds	June 30, 1921	475,746	45,992	283,216	804,954	305,170	218,355	281,429
	Public trust fund	June 30, 1921	9,433	135	6,703	16,271	460	9,676	6,135
	Investment fund	June 30, 1921	45,425	2,956,159		3,001,584			3,001,584
	Private trust funds	June 30, 1921		1,335,487	1,037,751	2,373,238	1,308,067		1,065,171
	School district		8,664,855	5,965,020	1,181,375	15,811,250	3,428,869	11,874,168	508,213
	General treasury	June 30, 1921	7,308,504	5,883,439	787,470	13,979,413	2,313,747	11,528,401	137,265
	Sinking fund	June 30, 1921	1,298,332	81,581	393,905	1,773,818	1,115,122	345,767	312,929
	Investment fund	June 30, 1921	58,019			58,019			58,019
10	Pittsburgh, Pa.		32,081,458	21,935,312	14,573,204	68,589,974	21,051,960	37,240,327	10,297,687
	City corporation		18,778,617	14,069,487	6,603,397	39,451,501	9,953,262	22,697,929	6,795,310
	General treasury	Dec. 31, 1920	18,550,264	11,669,669	5,863,419	36,083,352	8,797,123	22,248,985	5,037,244
	Bridge fund	Dec. 31, 1920	1,458		9,485	10,943		7,090	
	Library fund	Dec. 31, 1920	16,941	357,697	42,720	417,358	23,220	394,138	
	Sinking fund	Dec. 31, 1920	112,127	1,931,486	588,742	2,630,355	1,014,439		1,615,916
	Public trust funds	Dec. 31, 1920	72,454	15,635	40,831	128,920	53,827	47,716	27,377
	Investment funds	Dec. 31, 1920	25,373	95,000	60,200	180,573	65,800		114,773
	County		6,608,158	5,081,380	3,392,364	15,081,902	5,974,211	6,771,890	2,335,801
	General treasury	Dec. 31, 1920	5,858,936	4,034,628	1,875,635	11,769,199	4,735,284	5,928,817	1,103,098
	Hospital for insane and tuberculosis sanatorium fund	Dec. 31, 1920	488,131	42,142	395,680	925,953	407,250	433,244	85,459
	Workhouse fund	Dec. 31, 1920	196,333	151,001	84,278	431,612	137,553	278,702	15,355
	Training school fund	Dec. 31, 1920	8,600	117,325	37,432	163,357	46,986	110,371	
	Sinking fund	Dec. 31, 1920	41,836	719,697	943,968	1,705,501	581,001		1,124,500
	Public trust funds	Dec. 31, 1920	14,322	16,587	55,371	86,280	66,135	14,756	5,389
	School district		6,694,683	2,784,445	4,577,443	14,056,571	5,119,487	7,770,508	1,166,576
	General treasury	Dec. 31, 1920	6,615,494	1,836,350	3,593,741	12,045,585	3,859,349	7,302,713	883,52
	Sinking fund	Dec. 31, 1920	79,189	948,095	983,702	2,010,986	1,260,138	467,795	283,05

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1921—Continued.									
11	San Francisco, Calif.		\$26,820,678	\$20,100,680	\$10,656,133	\$57,607,491	\$10,531,626	\$27,364,776	\$19,711,089
	General treasury	June 30, 1921	25,646,570	13,988,556	7,436,271	47,071,397	7,361,609	26,224,849	13,484,939
	Special assessment fund	June 30, 1921	715,768			715,768		715,768	
	Municipal railway accident insurance fund	June 30, 1921		29,202	44,513	73,715	69,763	3,589	363
	Sinking fund	June 30, 1921		2,567,825	2,193,507	4,761,332	2,184,300	326	2,576,706
	Public trust funds	June 30, 1921	44,866	305,082	5,370	355,318	4,378	323,098	27,842
	Investment funds	June 30, 1921	413,474	1,718,121	712,368	2,844,563	617,331	97,146	2,130,086
	Private trust fund	June 30, 1921		1,491,894	293,504	1,785,398	294,245		1,491,153
12	Buffalo, N. Y.		28,485,100	23,686,564	11,795,829	63,967,493	8,480,349	29,440,748	26,046,396
	City corporation		25,394,873	18,623,202	10,915,303	54,933,378	7,326,537	26,654,780	20,952,061
	General treasury	June 30, 1921	24,566,975	10,054,224	7,009,197	41,630,396	3,902,325	25,901,724	11,826,347
	City and county hall fund	Dec. 31, 1920	130		1,155	1,285	1,285		
	Library funds	Dec. 31, 1920	16,587	236,139	18,873	271,599	13,874	257,016	700
	Comptroller's cash fund	June 30, 1921		2,502,869	3,262,833	5,765,702	2,469,897	169,558	3,126,247
	Sinking funds	June 30, 1921	449,589	520,189	450,932	1,420,710	501,587	15,000	904,123
	Public trust funds	Dec. 31, 1920	319,807	123,886	137,365	581,038	180,923	311,482	88,653
	Investment funds	June 30, 1921	41,785	4,969,735	16,314	5,027,834	244,931		4,782,903
	Private trust funds	June 30, 1921		216,160	18,634	234,794	11,715		223,079
	County		3,090,227	5,063,362	880,526	9,034,115	1,153,812	2,785,968	5,094,335
	General treasury	Dec. 31, 1920	3,090,124	147,665	406,118	3,643,907	448,645	2,785,968	409,294
	County-as-agent fund	Dec. 31, 1920		4,090,620	70,605	4,761,225	242,357		4,518,868
	City and county hall fund	Dec. 31, 1920	103		912	1,015	1,015		
	Private trust fund	Dec. 31, 1920		225,077	402,891	627,968	461,795		166,173
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921.									
14	Washington, D. C.		\$24,856,306	\$4,962,857	\$8,730,479	\$38,549,642	\$9,337,718	\$23,158,145	\$6,053,779
	General treasury	June 30, 1921	23,688,321	624,985	8,182,145	32,495,451	8,777,213	20,342,815	3,375,423
	Register of wills fund	June 30, 1921	66,946			66,946		66,616	330
	Militia fund	June 30, 1921		55,951		55,951	7,161	48,790	
	Recorder of deeds fund	June 30, 1921	78,809	20	27,555	106,384	12,034	66,775	27,575
	Bridge fund	June 30, 1921	75	21,900	3,684	25,659	418	25,241	
	Convict labor accounts	June 30, 1921		10,956		10,956		10,956	
	Library fund	June 30, 1921	11,617		5,199	16,816	456	16,360	
	Park funds	June 30, 1921	4	699,217	68,877	768,098	64,044	704,054	
	Miscellaneous funds	June 30, 1921	547,782	1,097,075	133,553	1,778,410	117,478	1,479,598	181,334
	Sinking fund	June 30, 1921	162,790	975,408	36,323	1,174,521	1,623	183,009	989,889
	Public trust funds	June 30, 1921	289,006	171,686	46,138	506,830	83,977	213,931	208,922
	Private trust funds	June 30, 1921		1,316,615	227,005	1,543,620	273,314		1,270,306
16	Cincinnati, Ohio		19,353,402	29,269,960	11,094,093	59,717,455	15,106,907	21,498,701	23,111,847
	City corporation		12,461,965	14,859,265	5,026,099	32,347,329	8,056,736	14,113,514	10,177,079
	General treasury	Dec. 31, 1920	7,367,238	9,850,056	4,092,551	21,315,845	7,261,643	9,752,461	4,301,741
	Fee and special fund	Aug. 31, 1920	153,902			153,902		153,902	
	University fund	Dec. 31, 1920	299,389	359,678	116,156	775,223	84,575	684,222	6,426
	Sinking fund	Dec. 31, 1920	2,795,449	3,168,984	634,487	6,698,920	555,329	3,062,633	2,950,958
	Public trust funds	Dec. 31, 1920	601,656	269,873	97,629	969,158	75,925	430,296	462,937
	Investment funds	Dec. 31, 1920	1,244,331	1,011,930	2,693	2,258,954	6,179		2,252,775
	Private trust funds	Dec. 31, 1920		192,744	82,583	275,327	73,085		202,242
	County		2,897,831	13,123,268	4,143,312	20,164,411	5,127,796	2,653,389	12,383,226
	General treasury	Aug. 31, 1920	2,872,918	868,182	2,024,993	5,766,093	2,744,204	2,208,230	813,659
	County-as-agent fund	Aug. 31, 1920		11,417,116	1,787,601	13,204,717	2,018,978		11,185,739
	Library fund	June 30, 1920	9,615	234,593	2,172	246,380	1,825	212,759	31,796
	Sinking fund	Aug. 31, 1920	10,673	546,698	301,651	859,022	317,922	231,965	309,135
	Public trust fund	June 30, 1920	4,463	2,764	24	7,251	581	435	6,235
	Investment fund	June 30, 1920	162	22,417		22,579	14		22,565
	Private trust funds	Aug. 31, 1920		31,498	26,871	58,369	44,272		14,097
	School district		3,993,606	1,287,427	1,924,682	7,205,715	1,922,375	4,731,798	551,542
	General treasury	Aug. 31, 1920	3,889,728	895,320	1,837,682	6,622,730	1,873,124	4,354,864	394,742
	Fee and special fund	Aug. 31, 1920	24,193			24,193		24,193	
	Sinking fund	Aug. 31, 1920	39,005	353,390	68,517	460,912	47,608	274,548	138,451
	Public trust funds	Aug. 31, Dec 31, 1920	40,680	38,717	18,483	97,880	1,643	77,893	18,344
17	New Orleans, La.		13,743,095	17,014,908	5,113,893	35,871,896	6,352,183	13,517,494	16,002,219
	General treasury	Dec. 31, 1920	10,412,905	5,389,324	1,035,046	16,837,275	2,034,389	3,951,046	10,851,840
	Judicial expense fund	Dec. 31, 1920	219,712	57	101,984	321,753	131,143	169,594	21,016
	Courthouse commission fund	Dec. 31, 1920	30	48,612	63	48,705		48,705	
	Police commission fund	Dec. 31, 1920	66,723	529,460	30,927	627,110	25,007	589,638	12,465
	Fire commission fund	Dec. 31, 1920	4,930	781,924	60,943	847,797	88,010	759,777	10
	Health fund	Dec. 31, 1920	48,117	182,074	3,719	233,910	8,799	224,385	726
	Sewage and water fund	Dec. 31, 1920	960,921	2,326,712	1,306,512	4,594,145	1,565,605	2,228,835	801,685
	Alms house fund	Dec. 31, 1920	3,641	16,600	242	20,383	89	20,294	

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1921—Continued.									
17	New Orleans, La.—Continued.								
	School fund.....	June 30, 1920....	\$461,862	\$1,614,891	\$127,249	\$2,204,002	\$102,185	\$1,857,255	\$244,562
	Library fund.....	Dec. 31, 1920....	5,079	49,433	24	54,536	34	54,502	.....
	Park, playground, and museum funds.....	Dec. 31, 1920....	54,222	252,163	18,112	324,497	13,706	118,280	192,511
	Public Belt Railroad fund.....	Dec. 31, 1920....	1,167,561	482,589	.....	1,650,150	12,669	1,139,006	498,475
	Sinking funds.....	Dec. 31, 1920....	43,420	4,789,630	2,089,766	6,922,816	2,184,156	1,513,989	3,224,671
	Public trust funds.....	Aug. 31, Dec. 31, 1920.	267,995	530,519	339,239	1,137,753	186,127	844,168	107,458
	Investment funds.....	Dec. 31, 1920....	25,977	.....	.....	25,977	.....	.....	25,977
	Private trust funds.....	Dec. 31, 1920....	.....	21,020	67	21,087	264	.....	20,823
18	Minneapolis, Minn.....		17,346,339	27,781,537	4,233,943	49,361,819	8,513,971	19,219,889	21,627,959
	City corporation.....		15,428,908	10,283,326	3,773,933	29,486,217	8,042,956	16,899,032	4,544,179
	General treasury.....	Dec. 31, 1920....	14,275,682	9,397,437	3,566,342	27,239,461	7,977,619	16,686,748	2,575,094
	Convict labor account.....	Dec. 31, 1920....	1,185	.....	.....	1,185	.....	.....	.....
	Library fund.....	Dec. 31, 1920....	15,729	3,093	1,616	20,438	2,102	1,954	16,382
	Treasurer's temporary funds.....	Dec. 31, 1920....	89,729	.....	.....	89,729	.....	.....	89,729
	Sinking fund.....	Dec. 31, 1920....	894,760	702,993	127,650	1,725,403	1,046	.....	1,724,357
	Public trust funds.....	Aug. 31, Dec. 31, 1920.	151,823	179,232	77,640	408,695	61,259	209,195	138,241
	Private trust fund.....	Dec. 31, 1920....	.....	571	735	1,306	930	.....	376
	County.....		1,917,431	17,498,211	459,960	19,875,602	471,015	2,320,807	17,083,780
	General treasury.....	Dec. 31, 1920....	1,881,595	745,000	245,018	2,871,613	194,715	2,319,372	357,526
	County-as-agent fund.....	Dec. 31, 1920....	.....	16,644,274	209,597	16,853,871	274,837	.....	16,579,034
	Sinking funds.....	Dec. 31, 1920....	34,355	108,937	5,152	148,444	1,224	.....	147,220
	Public trust fund.....	Dec. 31, 1920....	1,481	.....	193	1,674	239	1,435	.....
20	Seattle, Wash.....		29,171,694	32,094,700	10,047,847	71,314,241	7,481,230	34,392,631	29,440,380
	City corporation.....		19,737,162	7,573,888	6,075,058	33,386,108	3,435,611	23,576,115	6,374,382
	General treasury.....	Dec. 31, 1920....	19,398,815	7,055,581	5,865,829	32,320,235	3,182,684	23,472,400	5,665,151
	Petty cash fund.....	Dec. 31, 1920....	.....	500	5,000	5,500	.....	.....	5,000
	Sinking fund.....	Dec. 31, 1920....	243,367	271,177	163,137	677,681	93,063	18,739	565,879
	Public trust funds.....	Dec. 31, 1920....	59,154	29,062	31,184	119,400	33,609	84,976	815
	Investment fund.....	Dec. 31, 1920....	35,826	217,568	9,898	263,292	125,755	.....	137,537
	County.....		4,464,962	21,911,542	2,498,394	28,874,898	2,781,556	4,073,360	22,019,982
	General treasury.....	Dec. 31, 1920....	4,464,962	686,637	499,384	5,640,983	192,555	4,073,360	1,375,068
	County-as-agent fund.....	Dec. 31, 1920....	.....	21,220,759	2,007,889	23,228,648	2,587,938	.....	20,640,710
	Private trust fund.....	Dec. 31, 1920....	.....	4,146	1,121	5,267	1,063	.....	4,204
	School district.....		3,801,647	2,090,303	411,494	6,333,444	703,007	5,109,329	521,108
	General treasury.....	June 30, 1920....	3,501,895	2,090,303	238,205	5,830,403	456,966	5,109,329	264,108
	Sinking fund.....	June 30, 1920....	299,752	.....	203,289	503,041	246,041	.....	257,000
	Port of Seattle.....		1,167,923	518,967	1,032,901	2,719,791	561,056	1,633,827	524,908
	General treasury.....	Dec. 31, 1920....	1,166,010	212,636	821,583	2,200,229	516,397	1,333,811	350,021
	Sinking fund.....	Dec. 31, 1920....	1,913	259,131	211,318	472,362	44,659	300,016	127,687
	Investment fund.....	Dec. 31, 1920....	.....	47,200	.....	47,200	.....	.....	47,200
21	Indianapolis, Ind.....		10,617,946	20,221,963	3,977,837	34,817,746	8,401,991	12,264,316	14,151,439
	City corporation.....		6,280,587	4,817,805	2,207,468	13,305,860	2,858,273	6,658,409	3,779,178
	General treasury.....	Dec. 31, 1920....	4,442,094	3,794,883	721,181	8,958,158	1,290,757	5,002,265	2,665,136
	Special assessment funds.....	Dec. 31, 1920....	1,439,061	101,222	185,929	1,726,212	155,885	1,527,328	42,909
	Fee and special fund.....	Dec. 31, 1920....	10,816	.....	.....	10,816	.....	.....	.....
	Improvement fund.....	Dec. 31, 1920....	23,345	.....	82,928	106,273	106,273	.....	.....
	Street intersection fund.....	Dec. 31, 1920....	67	25,927	127	26,121	194	3,927	22,000
	Sinking funds.....	Dec. 31, 1920....	243,686	.....	836,189	1,079,875	923,800	30,615	120,460
	Public trust funds.....	Dec. 31, 1920....	121,518	17,340	34,110	172,968	22,327	83,458	67,183
	Private trust funds.....	June 30, Dec. 31, 1920.	.....	878,433	347,004	1,225,437	364,037	.....	861,400
	County.....		1,659,574	10,272,223	1,323,334	13,255,131	1,063,052	1,968,164	10,223,915
	General treasury.....	Dec. 31, 1920....	1,426,580	187,933	1,060,157	2,674,670	761,565	1,855,069	58,036
	County-as-agent fund.....	Dec. 31, 1920....	.....	9,350,003	111,667	9,461,670	112,189	.....	9,349,481
	Sinking fund.....	Dec. 31, 1920....	232,994	345,176	116,167	694,337	140,321	119,095	440,921
	Private trust funds.....	Dec. 31, 1920....	.....	389,111	35,343	424,454	48,977	.....	375,477
	School district.....		2,677,785	5,131,935	447,035	8,256,755	4,470,666	3,637,743	148,346
	General treasury.....	June 30, 1920....	2,605,533	5,092,241	421,999	8,119,773	4,445,434	3,588,346	85,993
	Fee and special fund.....	June 30, 1920....	8,667	.....	.....	8,667	.....	.....	.....
	Public trust funds.....	June 30, 1920....	63,585	39,694	25,036	128,315	25,232	40,730	62,353

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921.									
22	Jersey City, N. J.		\$11,597,460	\$25,637,461	\$1,986,016	\$39,220,937	\$2,192,978	\$16,595,436	\$20,432,523
	General treasury.....	Dec. 31, 1920....	10,076,059	19,906,928	1,209,136	31,192,123	1,264,713	12,838,445	17,088,965
	License fund.....	Dec. 31, 1920....	137			137			
	School fund.....	June 30, 1920....	1,121,589	2,595,979	363,763	4,081,331	640,592	3,428,837	11,882
	Library fund.....	Dec. 31, 1920....	2,818	135,724	15,719	154,261	13,208	140,724	329
	Sinking funds.....	Dec. 31, 1920....	331,774	2,813,846	331,205	3,508,825	230,978		3,275,847
	Public trust funds.....	Dec. 31, 1920....	65,083	154,984	66,193	286,260	43,487	187,273	55,500
23	Rochester, N. Y.		11,714,228	8,526,048	3,908,723	24,148,999	4,567,759	14,181,259	5,399,981
	City corporation.....		11,442,017	8,210,807	3,908,723	23,561,547	4,567,759	13,886,814	5,126,974
	General treasury.....	Dec. 31, 1920....	11,228,745	7,511,893	1,800,340	20,540,980	2,359,136	13,764,167	4,417,677
	Sinking fund.....	Dec. 31, 1920....	94,707	371,038	1,553,427	2,019,192	1,818,342		200,850
	Public trust funds.....	Dec. 31, 1920....	113,723	38,479	144,861	297,063		102,647	
	Investment fund.....	Dec. 31, 1920....	4,842	8,321	18,289	31,452	26,610		4,842
	Private trust funds.....	Dec. 31, 1920....		281,034	391,806	672,860	169,255		503,605
	County supervisors' fund.....		272,211	315,241		587,452		314,445	273,007
	General treasury.....	Dec. 31, 1920....	272,211	315,241		587,452		314,445	273,007
25	Denver, Colo.		11,131,582	7,020,201	2,053,661	20,205,444	1,756,794	11,349,018	7,099,602
	City corporation.....		8,474,368	6,384,617	1,865,170	16,724,155	1,707,565	8,490,917	6,525,673
	General treasury.....	Dec. 31, 1920....	8,180,355	1,304,805	1,551,278	11,066,438	1,472,045	8,285,315	1,309,078
	Clerk of district court fund.....	Dec. 31, 1920....	60,351		2,309	62,750	4,459		58,291
	Clerk of county court fund.....	Dec. 31, 1920....	32,444		3,001	35,535	3,185		32,312
	Museum fund.....	Dec. 31, 1920....	613	38,000	87	38,700	2,341	32,859	3,500
	Trust and agency fund.....	Dec. 31, 1920....		4,160,968	56,111	4,217,079	48,286		4,168,793
	Sinking fund.....	Dec. 31, 1920....	40,284	22	21,484	64,790	16,440	15,028	33,322
	Public trust funds.....	Dec. 31, 1920....	160,102	321,680	19,924	501,706	15,313	157,677	328,716
	Investment funds.....	Dec. 31, 1920....	219	149,060	15,301	164,580	12,451		152,129
	Private trust funds.....	Dec. 31, 1920....		410,082	162,495	572,577	133,045		439,532
	School district.....		2,657,214	635,584	188,491	3,481,289	49,229	2,853,131	573,929
	General treasury.....	June 30, 1920....	2,657,214	635,584	188,491	3,481,289	49,229	2,853,131	573,929
27	Columbus, Ohio		8,122,519	8,983,637	1,289,976	18,396,132	2,810,813	8,844,652	6,740,667
	City corporation.....		5,753,209	5,948,382	926,972	12,628,563	1,288,187	6,300,581	5,039,795
	General treasury.....	Dec. 31, 1920....	5,230,468	2,522,907	830,725	8,584,190	1,085,848	5,011,001	2,487,341
	Fee and special fund.....	Dec. 31, 1920....	87,249			87,249		87,249	
	Library funds.....	Dec. 31, 1920....	1,371	400	4,409	6,180	4,264		400
	Sinking fund.....	Dec. 31, 1920....	419,571	3,147,232	77,872	3,644,675	179,281	1,142,845	2,322,549
	Public trust funds.....	Dec. 31, 1920....	14,550	48,019	6,963	69,532	10,002	57,970	1,560
	Private trust funds.....	Dec. 31, 1920....		229,734	7,003	236,737	8,792		227,945
	School district.....		2,369,310	3,035,255	363,004	5,767,569	1,522,626	2,544,071	1,700,872
	General treasury.....	Aug. 31, 1920....	2,298,913	2,618,240	280,303	5,197,456	1,419,459	2,459,221	1,318,776
	Fee and special fund.....	Aug. 31, 1920....	16,166			16,166			
	Sinking fund.....	Aug. 31, 1920....	24,598	390,522	72,166	487,286	88,564	52,672	346,050
	Public trust fund.....	Aug. 31, 1920....	29,633	26,493	10,535	66,661	14,603	16,012	36,046
28	Providence, R. I.		8,997,043	7,401,601	2,276,386	18,675,030	1,777,397	8,952,657	7,944,976
	General treasury.....	Sept. 30, 1920....	8,489,064	4,076,783	816,460	13,382,317	471,514	8,821,564	4,089,239
	City official fee fund.....	Sept. 30, 1920....	8,171			8,171		8,171	
	License fund.....	Dec. 31, 1920....		3,056		3,056			3,056
	Sinking fund.....	Sept. 30, 1920....	443,678	2,784,340	1,224,107	4,452,125	1,056,353		3,395,772
	Public trust funds.....	Sept. 30, Dec 31, 1920.	84,488	200,515	47,324	362,327	44,296	122,704	195,327
	Investment funds.....	Sept. 30, 1920....	1,642	162,787	162,442	326,571	187,554	218	139,099
	Private trust funds.....	Sept. 30, 1920....		114,110	26,053	140,163	17,680		122,483
29	St. Paul, Minn.		8,808,959	12,462,399	2,284,930	23,556,288	1,700,600	10,678,799	11,176,889
	General treasury.....	Dec. 31, 1920....	7,899,289	5,846,048	1,883,316	15,728,633	1,274,115	10,489,926	3,964,592
	Sinking funds.....	Dec. 31, 1920....	837,475	6,317,723	394,838	7,550,036	418,777	77,769	7,058,490
	Public trust funds.....	Sept. 30, Dec. 31, 1920.	72,215	123,156	6,776	202,147	7,708	110,632	83,807
	Investment fund.....	Dec. 31, 1920....		75,472		75,472		472	75,000
30	Louisville, Ky.		6,982,395	3,515,478	926,628	11,424,501	1,083,336	6,528,042	3,813,123
	General treasury.....	Aug. 31, 1920....	5,031,076	906,480	178,705	6,116,261	237,318	3,280,369	2,598,574
	Tuberculosis hospital fund.....	Dec. 31, 1920....	35,950	93,573	4,721	134,244	6,096	127,614	534
	Sewerage fund.....	Dec. 31, 1920....	637	42,000		42,637	36,896		
	Children's guardians fund.....	Dec. 31, 1920....	22,733	18,151	3,204	44,088	2,141	41,768	179
	House of refuge fund.....	Aug. 31, 1920....	17,412	119,375	9,044	145,831	11,827	103,719	30,285
	School fund.....	June 30, 1920....	410,936	1,805,443	109,167	1,825,551	229,984	1,412,678	182,889
	Library fund.....	Aug. 31, 1920....	48,190	143,409	2	191,601	1	131,600	60,000
	Park fund.....	Aug. 31, 1920....	21,529	187,805	19,462	228,796	11,459	166,688	50,649
	Water fund.....	Dec. 31, 1920....	838,116	83,126	749	971,991	11,960	644,830	315,201
	Cash in transit.....	Aug. 31, 1920....		1,028		1,028			
	Sinking fund.....	Dec. 31, 1920....	491,136	332,946	585,051	1,409,133	525,922	549,451	333,760
	Public trust funds.....	Aug. 31, 1920....	8,587	57,304	16,523	82,414	8,704	63,554	10,126
	Investment funds.....	Aug. 31, Dec. 31, 1920.	6,093	224,833		230,926			230,926

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

FINANCIAL STATISTICS OF CITIES.

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

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

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

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.									
41	Memphis, Tenn.		\$5,759,976	\$3,151,645	\$988,046	\$9,899,667	\$500,041	\$5,536,883	\$3,562,743
	General treasury	Dec. 31, 1920	3,998,608	1,317,275	455,726	5,771,609	171,215	3,010,336	2,590,058
	School fund	June 30, 1920	414,750	1,034,773		1,449,523	23,854	1,036,016	329,653
	Library fund	Dec. 31, 1920	5,006	111,766	783	117,555	8,161	72,953	36,441
	Park fund	Dec. 31, 1920	17,865	350,268	55,981	424,114	77,334	283,864	62,916
	Water fund	Dec. 31, 1920	622,064	100,510	93,031	815,605	56,437	631,429	127,739
	Cash in transit	Dec. 31, 1920			4,138	4,138			4,138
	Sinking funds	Dec. 31, 1920	695,139	237,053	378,387	1,310,579	459,316	442,285	408,978
	Public trust fund	Dec. 31, 1920	3,724			3,724	3,724		
	Investment fund	Dec. 31, 1920	2,820			2,820			2,820
42	Dallas, Tex.		5,841,056	3,903,253	3,052,465	12,796,774	3,344,061	7,964,295	1,488,418
	General treasury	Apr. 30, 1921	5,037,659	3,631,164	2,313,721	10,982,544	2,640,926	7,428,268	913,350
	Library fund	Apr. 30, 1921	3,342	27,300	1,919	32,561	2,555	30,006	
	Sinking fund	Apr. 30, 1921	791,291	224,828	714,894	1,731,013	669,378	502,780	558,855
	Public trust funds	Apr. 30, 1921	6,364	6,628	21,931	34,923	31,202	3,241	480
	Investment fund	Apr. 30, 1921	2,400	13,333		15,733			15,733
44	Bridgeport, Conn.		6,786,163	2,957,736	763,244	10,507,143	550,051	7,710,105	2,246,987
	General treasury	Mar. 31, 1921	6,655,319	2,894,939	740,471	10,290,729	517,218	7,652,913	2,120,598
	Court fee fund	Mar. 31, 1921	43,413	3,190		46,603		62	45,541
	Department of charities fund	Mar. 31, 1921	28,417			28,417	13,417		15,000
	Library fund	May 31, 1921	17,771		15,338	33,109	17,507	15,602	
	Sinking fund	Mar. 31, 1921	16,856	44,000	4,584	65,440	1,159		64,281
	Public trust funds	Mar. 31, 1921	24,387	15,607	2,851	42,845	750	41,528	567
46	Houston, Tex.		5,462,678	1,092,748	1,138,780	7,694,206	1,267,530	4,479,525	1,947,151
	General treasury	Dec. 31, 1920	5,370,877	467,876	739,117	6,577,870	639,275	4,448,923	1,489,672
	Library funds	Dec. 31, 1920	3,543	26,866	562	30,971	369	30,602	
	Working fund	Dec. 31, 1920		5,075		5,075			
	Sinking fund	Dec. 31, 1920	88,258	574,531	391,030	1,053,819	616,528		437,291
	Private trust fund	Dec. 31, 1920		18,400	8,071	26,471			20,188
47	Grand Rapids, Mich.		5,531,140	5,427,020	505,967	11,464,127	866,068	5,795,917	4,802,142
	City corporation		3,170,339	5,046,695	334,735	8,551,769	525,053	3,344,092	4,682,624
	General treasury	Mar. 31, 1921	2,722,187	4,607,707	90,565	7,420,459	197,770	3,201,879	4,020,810
	Sinking funds	Mar. 31, 1921	447,905	356,148	232,820	1,066,873	313,178	142,038	611,657
	Public trust funds	Mar. 31, 1921	247		488	735	560	175	
	Investment fund	Mar. 31, 1921		319		319			319
	Private trust fund	Mar. 31, 1921		52,521	10,862	63,383	13,545		49,838
	School district		2,360,801	380,325	171,232	2,912,358	341,015	2,451,825	119,518
	General treasury	June 30, 1921	2,360,596	380,325	169,874	2,910,795	339,542	2,451,735	119,518
	Public trust funds	June 30, 1921	205		1,358	1,563	1,473	90	
48	Scranton, Pa.		3,018,925	306,723	951,286	4,276,934	761,882	3,203,391	311,661
	City corporation		1,760,937	151,685	616,644	2,529,266	452,316	1,898,905	178,045
	General treasury	Dec. 31, 1920	1,595,855	114,096	438,456	2,148,407	364,639	1,681,256	102,512
	Library fund	Dec. 31, 1920	1,684	28,538	744	30,866	801	29,014	1,051
	Sinking fund	Dec. 31, 1920	157,104	3,000	173,394	333,498	84,518	179,000	69,980
	Public trust funds	May 31, Dec. 31, 1920	6,394	4,051	2,886	13,331	1,696	9,635	2,000
	Investment fund	May 31, 1920		2,000	1,164	3,164	662		2,502
	School district		1,257,988	155,038	334,642	1,747,668	309,566	1,304,486	133,616
	General treasury	June 30, 1920	1,241,649	55,038	132,070	1,428,757	95,395	1,224,746	108,616
	Sinking fund	June 30, 1920	12,135	100,000	118,943	231,078	139,846	66,232	25,000
	Public trust fund	June 30, 1920	4,204		80,443	84,647	71,139	13,508	
	Investment fund	June 30, 1920			3,186	3,186			
50	Youngstown, Ohio		3,536,523	4,416,025	3,120,686	11,073,234	3,072,109	5,514,123	2,487,002
	City corporation		2,429,132	3,712,335	1,960,562	8,102,029	2,281,406	3,734,341	2,086,282
	General treasury	Dec. 31, 1920	1,411,789	2,954,715	1,758,395	6,124,899	2,075,420	3,295,598	753,881
	Fee and special fund	Dec. 31, 1920	41,970			41,970		41,970	
	Sinking fund	Dec. 31, 1920	965,543	714,796	190,664	1,871,003	159,383	379,219	1,332,401
	Public trust funds	Dec. 31, 1920	9,830	42,824	11,503	64,157	46,603	17,554	
	School district		1,107,391	703,690	1,160,124	2,971,205	790,703	1,779,782	400,720
	General treasury	Aug. 31, 1920	946,770	635,017	1,042,784	2,624,571	775,759	1,660,560	188,252
	Fee and special fund	Aug. 31, 1920	16,312			16,312		16,312	
	Sinking fund	Aug. 31, 1920	121,632	26,224	111,591	259,447	11,146	90,050	158,251
	Public trust funds	Aug. 31, Oct. 21, 1920	22,677	42,449	5,749	70,875	3,798	12,860	54,217
51	Springfield, Mass.		6,278,370	6,547,436	988,048	13,813,854	920,303	7,093,382	5,800,169
	General treasury	Nov. 30, 1920	6,218,567	6,172,109	897,136	13,287,812	864,969	7,086,124	5,336,719
	License fund	Nov. 30, 1920		12,070		12,070			12,070
	Cash in transit	Nov. 30, 1920			1,774	1,774			1,774
	Sinking fund	Nov. 30, 1920	56,361	349,093	88,734	494,193	54,846		439,347
	Public trust funds	Nov. 30, 1920	3,442	14,159	404	18,005	488	7,258	10,259

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.									
52	Des Moines, Iowa.....		\$5,704,867	\$2,752,166	\$992,993	\$9,450,026	\$779,330	\$6,863,739	\$1,806,957
	City corporation.....		3,493,413	2,307,080	520,414	6,320,907	463,114	4,405,333	1,452,460
	General treasury.....	Mar. 31, 1921..	1,840,911	1,063,796	275,232	3,179,939	143,775	2,342,390	693,774
	Special assessment fund.....	Mar. 31, 1921..	1,213,078			1,213,078		1,213,078	
	Library fund.....	Mar. 31, 1921..	48,365	5,033	6,054	59,452		58,312	1,140
	Miscellaneous fund.....	Mar. 31, 1921..		551,160		551,160		548,203	4,957
	Sinking fund.....	Mar. 31, 1921..	348,716	45,470	65,935	490,121	96,884	218,227	145,010
	Public trust funds.....	Dec. 31, 1920..	42,343		12,778	55,121	21,225	27,123	6,773
	Private trust funds.....	Mar. 31, 1921..		641,621	160,415	802,036	201,230		600,806
	School district.....		2,211,454	445,086	472,579	3,129,119	316,216	2,458,406	354,497
	General treasury.....	June 30, 1921..	2,190,859	436,193	462,354	3,089,406	297,468	2,454,085	337,853
	Public trust fund.....	June 30, 1921..	20,593	8,893	10,225	39,713	18,748	4,321	16,644
53	New Bedford, Mass.....		5,605,163	6,793,914	940,085	13,339,162	817,463	6,308,252	6,213,447
	General treasury.....	Nov. 30, 1920..	5,499,007	6,505,066	924,777	12,928,850	803,181	6,288,810	5,836,859
	Library fund.....	Dec. 31, 1920..	1,370			1,370	65		1,305
	License fund.....	Nov. 30, 1920..		11,213		11,213			11,213
	Sinking fund.....	Dec. 31, 1920..	86,313	243,101	6,390	335,804	4,338		331,466
	Public trust funds.....	Dec. 31, 1920..	18,473	3,205	2,721	24,399	3,411	19,442	1,546
	Private trust fund.....	Nov. 30, 1920..		31,329	6,197	37,526	6,468		31,058
54	Fall River, Mass.....		5,097,320	4,673,669	507,087	10,278,078	753,990	5,429,024	4,035,062
	General treasury.....	Dec. 31, 1920..	4,947,855	4,414,365	280,312	9,642,532	574,283	5,426,333	3,641,916
	Board of police incidental fund.....	Dec. 31, 1920..	2,438		250	2,688	157		2,383
	License fund.....	Dec. 31, 1920..		6,134		6,134			6,134
	Cash in transit.....	Dec. 31, 1920..		20,685	257	20,942	20,685		257
	Sinking fund.....	Dec. 31, 1920..	144,495	213,352	225,609	583,456	158,207	10	425,239
	Public trust funds.....	Dec. 31, 1920..	2,532		650	3,191	658	2,533	
	Private trust funds.....	Dec. 31, 1920..		19,133		19,133			19,133
55	Trenton, N. J.....		4,659,488	4,325,786	783,723	9,768,997	1,654,388	4,005,073	4,109,536
	General treasury.....	Dec. 31, 1920..	4,516,719	3,177,797	472,462	8,166,978	834,253	3,925,978	3,406,747
	Library fund.....	Dec. 31, 1920..	3,807	44,837	1,702	50,346	559	49,787	
	License fund.....	Dec. 31, 1920..		6,562		6,562			6,562
	Recorder's court fund.....	Dec. 31, 1920..		3,901		3,901			3,901
	Sinking fund.....	Dec. 31, 1920..	102,782	1,027,336	301,485	1,431,603	807,297		624,306
	Public trust funds.....	Dec. 31, 1920..	36,180	65,353	6,788	108,321	10,993	29,308	68,020
	Private trust fund.....	Dec. 31, 1920..			1,286	1,286			
56	Norfolk, Va.....		4,336,261	9,437,642	1,066,339	14,840,242	1,365,516	7,431,115	6,043,611
	General treasury.....	Dec. 31, 1920..	4,160,891	9,102,771	584,951	13,854,613	635,661	7,410,439	5,808,513
	Library fund.....	Dec. 31, 1920..	831	10,804	1,035	12,690	154	12,532	
	Sinking funds.....	Dec. 31, 1920..	123,003	178,902	262,955	561,860	382,939		178,961
	Public trust funds.....	Dec. 31, 1920..	25,367	15,725	23,356	64,448	16,230	8,144	40,074
	Investment funds.....	Dec. 31, 1920..	20,169	120,000	189,090	335,169	329,783		5,406
	Private trust funds.....	June 30, Dec. 31, 1920..		6,440	5,022	11,462	709		10,753
57	Salt Lake City, Utah.....		5,107,082	7,388,519	1,126,807	13,622,408	2,336,091	6,706,077	4,580,240
	City corporation.....		3,396,523	5,058,877	1,031,161	9,516,561	705,608	4,564,761	4,246,192
	General treasury.....	Dec. 31, 1920..	3,396,498	4,716,685	953,512	9,066,695	671,181	4,557,541	3,837,973
	Mayor's contingent fund.....	Dec. 31, 1920..		7,843		7,843	293	6,999	551
	Sinking fund.....	Dec. 31, 1920..		183,922	87,232	271,154			271,154
	Investment funds.....	Dec. 31, 1920..	25	588		613		221	392
	Private trust funds.....	Dec. 31, 1920..		149,839	20,417	170,256	34,134		136,122
	School district.....		1,710,559	2,329,642	65,646	4,105,847	1,630,483	2,141,316	334,048
	General treasury.....	June 30, 1920..	1,690,437	2,257,257	50	3,947,744	1,628,290	2,137,508	181,946
	Sinking fund.....	June 30, 1920..	2,066	72,294	63,093	137,453			137,453
	Public trust fund.....	July 31, 1920..	18,056	91	2,503	20,650	2,193	3,808	14,649
58	Nashville, Tenn.....		3,129,906	1,963,914	2,836,779	7,930,599	2,574,029	3,452,554	1,904,016
	General treasury.....	Dec. 31, 1920..	3,057,832	803,406	2,221,031	6,115,269	2,021,723	2,998,170	1,095,376
	Convict labor account.....	Dec. 31, 1920..	6,292			6,292		6,292	
	Library fund.....	Dec. 31, 1920..	847	25,229	738	26,814	782	26,032	
	Park fund.....	Dec. 31, 1920..	5,129	217,529	42,999	265,657	11,741	174,664	79,252
	Sinking funds.....	Dec. 31, 1920..	25,065	901,582	567,495	1,494,142	534,954	229,800	729,388
	Public trust funds.....	Dec. 31, 1920..	4,741	13,168	4,516	22,425	4,829	17,596	
59	Camden, N. J.....		3,358,442	2,518,856	760,058	6,637,356	676,817	4,007,069	1,953,470
	General treasury.....	Dec. 31, 1920..	3,252,725	2,252,766	532,232	6,037,723	586,115	3,975,538	1,476,070
	Sinking fund.....	Dec. 31, 1920..	89,433	249,683	222,176	561,294	88,094		473,200
	Public trust funds.....	Dec. 31, 1920..	16,284	16,405	5,650	38,339	2,608	31,531	4,200
61	Lowell, Mass.....		3,959,280	9,177,428	418,903	13,555,611	831,326	4,875,694	7,848,591
	General treasury.....	Dec. 31, 1920..	3,871,442	6,521,844	392,659	10,785,945	809,259	4,873,450	5,103,236
	License fund.....	Dec. 31, 1920..	729	5,717		6,446		729	5,717
	Sinking fund.....	Dec. 31, 1920..	79,156	2,627,952	1,353	2,708,461	11,412		2,697,049
	Public trust funds.....	Dec. 31, 1920..	7,933	615	3,256	11,824	1	1,515	10,308
	Private trust funds.....	Dec. 31, 1920..		21,300	21,635	42,935	10,654		32,281
63	Cambridge, Mass.....		5,569,750	4,726,504	296,033	10,592,287	510,216	5,099,066	4,983,005
	General treasury.....	Mar. 31, 1921..	5,406,011	3,998,626	248,871	9,653,508	453,821	5,094,742	4,104,945
	Sinking funds.....	Mar. 31, 1921..	160,946	712,467	36,432	909,845	47,361		862,484
	Public trust funds.....	Mar. 31, 1921..	2,793		9,651	12,444	8,120	4,324	
	Private trust funds.....	Mar. 31, 1921..		15,411	1,079	16,490	914		15,576

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS, OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental- cost.	Nongovern- mental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1921—Continued.									
65	Reading, Pa.		\$1,993,073	\$1,291,275	\$436,159	\$3,720,507	\$893,991	\$2,032,437	\$794,079
	City corporation		1,308,763	978,337	359,636	2,646,736	780,213	1,332,882	533,641
	General treasury	Jan. 3, 1921.	1,289,875	644,567	263,121	2,197,563	706,610	1,332,427	158,526
	Sinking fund	Jan. 3, 1921.	18,888	299,959	90,488	409,335	37,880	455	371,000
	Private trust fund.	Jan. 3, 1921.		33,811	6,027	39,838	35,723		4,115
	School district		684,310	312,938	76,523	1,073,771	113,778	699,555	260,438
	General treasury	June 30, 1920.	677,982	238,507	9,477	925,966	8,253	670,275	247,438
	Sinking fund	June 30, 1920.	4,883	68,931	63,712	137,526	101,994	22,532	13,000
	Public trust fund	June 30, 1920.	1,445	5,500	3,334	10,279	3,531	6,748	
66	Spokane, Wash.		4,495,024	689,006	683,112	5,867,142	736,149	3,676,027	1,454,966
	City corporation		2,792,298	659,740	363,995	3,816,033	369,860	2,206,888	1,239,285
	General treasury	Dec. 31, 1920.	2,683,106	467,316	328,607	3,479,029	353,896	2,184,225	940,908
	Sinking funds	Dec. 31, 1920.	99,052	157,020	26,098	282,170	8,740		273,430
	Public trust funds	Dec. 31, 1920.	7,964	19,418	3,350	30,732	7,187	22,663	882
	Investment fund.	Dec. 31, 1920.	2,176	15,986	5,940	24,102	37		24,065
	School district		1,702,726	29,266	319,117	2,051,109	366,289	1,469,139	215,681
	General treasury	June 30, 1920.	1,403,592	29,221	210,990	1,643,803	254,881	1,362,961	25,961
	Sinking fund.	June 30, 1920.	299,134	45	108,127	407,306	111,408	106,178	189,720
67	Kansas City, Kans.		3,937,621	1,450,835	602,443	5,990,899	466,521	4,494,109	1,030,269
	City corporation		2,947,665	1,450,835	385,807	4,784,307	293,373	3,462,165	1,028,789
	General treasury	Dec. 31, 1920.	2,399,842	1,297,776	344,044	4,041,662	209,189	3,385,666	446,807
	Sinking fund.	Dec. 31, 1920.	535,296	152,754	35,941	723,991	76,357	65,672	581,962
	Public trust fund	Dec. 31, 1920.	12,527		98	12,625	1,798	10,827	
	Private trust fund	Dec. 31, 1920.		305	5,724	6,029	6,029		
	School district		989,956		216,636	1,206,592	173,148	1,031,944	1,500
	General treasury	June 30, 1920.	988,456		188,362	1,176,818	144,874	1,031,944	
	Sinking fund.	June 30, 1920.	1,500		28,274	29,774	28,274		1,500
68	Yonkers, N. Y.		5,401,192	7,539,609	242,503	13,203,304	432,424	6,854,614	5,916,266
	General treasury	Dec. 31, 1920.	5,351,597	7,259,237	198,564	12,809,398	398,247	6,674,773	5,736,378
	City court fund.	Dec. 31, 1920.	154	110		264		154	110
	County supervisors' fund.	Dec. 31, 1920.	5,095	149,148	9,852	164,095	10,084	154,011	
	License fund	Dec. 31, 1920.		7,365		7,365			7,365
	Sinking fund.	Dec. 31, 1920.	4,719	89,226	2,494	96,439	8,009		88,430
	Public trust funds	Dec. 31, 1920.	39,627	54,523	31,593	125,743	16,084	25,676	83,983

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921.

71	Lynn, Mass.		\$3,551,426	\$5,575,746	\$223,403	\$9,350,575	\$252,198	\$3,851,293	\$5,247,084
	General treasury	Dec. 31, 1920	3,486,658	4,760,715	193,249	8,440,622	234,216	3,846,843	4,359,563
	License fund	Dec. 31, 1920	300	4,969		5,269		300	4,969
	Sinking fund	Dec. 31, 1920	48,301	728,705	18,175	795,181	5,381		789,800
	Public trust funds	Dec. 31, 1920	9,390		8,446	17,836	7,635	4,150	6,031
	Investment fund	Dec. 31, 1920	6,777	187	981	7,945	1,138		6,807
	Private trust funds	Dec. 31, 1920		81,170	2,552	83,722	3,828		79,894
72	Tacoma, Wash.		5,455,492	2,484,993	868,272	8,808,757	1,014,815	4,580,479	3,213,463
	City corporation		3,940,381	2,409,780	639,310	6,989,471	795,675	3,167,354	3,026,442
	General treasury	Dec. 31, 1920	3,877,245	412,864	508,186	4,798,295	596,151	2,992,453	1,209,691
	Sinking funds	Dec. 31, 1920	49,642	1,983,930	127,589	2,161,161	192,158	153,502	1,815,501
	Public trust funds	Dec. 31, 1920	12,244	12,986	3,535	28,765	7,366	21,399	
	Investment fund	Dec. 31, 1920	1,250			1,250			1,250
	School district		1,381,237	67,527	197,770	1,646,534	180,461	1,286,358	179,715
	General treasury	June 30, 1920	1,290,251	67,527	41,674	1,399,452	95,417	1,244,320	59,715
	Sinking fund	June 30, 1920	79,662		121,671	201,333	42,276	39,057	120,000
	Public trust fund	June 30, 1920	3,919		1,527	5,446	2,465	2,981	
	Investment fund	June 30, 1920	7,405		32,898	40,303	40,303		
	Park district		133,874	7,686	31,192	172,752	38,679	126,767	7,306
	General treasury	Dec. 31, 1920	133,874	1,104	23,114	158,092	24,381	126,767	6,944
	Investment funds	Dec. 31, 1920		6,582	8,078	14,660	14,298		362
73	Elizabeth, N. J.		2,691,559	3,614,167	738,080	7,043,806	1,049,910	3,230,463	2,763,433
	General treasury	Dec. 31, 1920	2,261,127	2,118,800	475,426	4,855,353	557,730	2,366,919	1,930,704
	License fund	Dec. 31, 1920	1,104	1,406		2,510		1,104	1,406
	Overseer of poor fund	Dec. 31, 1920	961	17,510	1,078	19,549	1,942	17,607	
	School fund	June 30, 1920	314,140	720,900	111,034	1,146,074	336,867	795,609	13,598
	Library fund	Nov. 30, 1920	4,815	28,298	2,623	35,736	1,486	31,273	2,977
	Police court fund	Dec. 31, 1920	15	4,869		4,884		15	4,869
	Sinking fund	Dec. 31, 1920	92,859	705,399	131,631	929,889	134,019		795,870
	Public trust funds	Dec. 31, 1920	15,251	9,572	13,376	38,199	13,267	11,923	13,009
	Investment fund	Dec. 31, 1920	1,287	7,413	2,912	11,612	4,599	6,013	1,000

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.									
74	Utica, N. Y.		\$2,935,328	\$2,929,957	\$242,995	\$6,108,280	\$332,533	\$2,763,622	\$3,012,125
	General treasury	Dec. 31, 1920	2,873,228	2,784,559	195,848	5,853,635	268,974	2,741,817	2,842,844
	Library fund	Dec. 31, 1920	2,164			2,164		300	1,864
	Sinking funds	Dec. 31, 1920	18,011	122,417	32,614	173,042	36,269	2,527	134,246
	Public trust funds	Dec. 31, 1920	41,925	22,372	13,987	78,284	26,759	18,978	32,547
	Private trust funds	Dec. 31, 1920		609	546	1,155	531		624
75	Erie, Pa.		3,149,356	971,359	1,990,960	6,111,675	1,307,461	4,155,022	649,192
	City corporation		2,004,176	354,277	1,934,874	4,293,327	1,119,890	2,613,963	559,474
	General treasury	Jan. 3, 1921	1,466,580	169,095	1,673,303	3,308,978	962,879	1,941,747	404,352
	Water fund	Jan. 3, 1921	520,435	3,274	183,981	707,690	34,152	672,216	1,322
	Sinking fund	Jan. 3, 1921	17,161	181,908	77,590	276,659	122,859		153,800
	School district		1,145,180	617,082	56,086	1,818,348	187,671	1,541,059	89,718
	General treasury	July 5, 1920	1,140,344	611,932	55,749	1,808,025	187,296	1,540,196	80,533
	Petty cash funds	July 5, 1920	801		337	1,138	275	863	
	Public trust fund	July 5, 1920	4,035	5,150		9,185			9,185
76	Lawrence, Mass.		3,878,285	4,098,166	625,373	8,601,824	632,876	3,438,858	4,530,090
	General treasury	Dec. 31, 1920	3,849,991	3,872,702	353,306	8,075,999	414,641	3,438,512	4,222,846
	License fund	Dec. 31, 1920	346	2,878		3,224		346	2,878
	Sinking funds	Dec. 31, 1920	27,466	70,228	252,386	350,080	203,954		146,126
	Public trust funds	Dec. 31, 1920	482	5,097	1,095	6,674	1,137		5,537
	Private trust fund	Dec. 31, 1920		147,261	18,586	165,847	13,144		152,703
77	Oklahoma City, Okla.		3,344,301	5,817,654	579,008	9,740,963	386,935	4,608,239	4,745,789
	City corporation		1,549,231	3,072,353	487,818	5,109,402	196,859	2,125,491	2,787,052
	General treasury	June 30, 1921	1,314,411	536,114	215,193	2,065,718	50,319	1,850,260	165,139
	Sinking fund	June 30, 1921	234,624	1,858,045	113,627	2,306,296	48,001	273,403	1,984,892
	Public trust fund	June 30, 1921	186	138	7,290	7,624	5,796	1,828	
	Private trust fund	June 30, 1921		578,056	151,708	729,764	92,743		637,021
	School district		1,795,070	2,745,301	91,190	4,631,561	190,076	2,482,748	1,958,737
	General treasury	June 30, 1921	1,421,211	1,285,625	49,749	2,756,585	19,106	2,291,602	445,877
	Sinking fund	June 30, 1921	373,859	1,459,676	41,441	1,874,976	170,970	191,146	1,512,860
78	Somerville, Mass.		2,946,140	2,380,436	200,795	5,527,371	294,916	2,738,032	2,494,423
	General treasury	Dec. 31, 1920	2,944,996	2,377,575	199,425	5,521,996	293,648	2,736,786	2,491,562
	License fund	Dec. 31, 1920		2,861		2,861			2,861
	Public trust funds	Dec. 31, 1920	1,144		1,370	2,514	1,268	1,246	
82	Canton, Ohio		2,342,599	4,014,183	1,121,560	7,478,342	2,280,806	3,846,251	1,351,285
	City corporation		1,596,055	1,874,994	804,140	4,275,189	720,623	2,404,678	1,149,688
	General treasury	Dec. 31, 1920	1,055,267	1,502,127	599,598	3,156,992	584,310	2,091,970	480,712
	Fee and special fund	Dec. 31, 1920	14,755			14,755			
	Library fund	Jan. 31, 1921	952	10,797	1,924	13,673	5,254		
	Sinking fund	Dec. 31, 1920	495,409	343,753	196,248	1,035,410	110,038	270,989	654,383
	Public trust funds	Dec. 31, 1920, Jan. 31, 1921	29,672	18,317	6,370	54,359	21,221	18,545	14,593
	School district		746,544	2,139,189	317,420	3,203,153	1,559,983	1,441,573	201,597
	General treasury	Aug. 31, 1920	727,870	2,131,103	312,163	3,171,136	1,559,931	1,423,810	187,395
	Fee and special fund	Aug. 31, 1920	10,596			10,596			
	Public trust fund	Aug. 31, 1920	8,078	8,086	5,257	21,421	52	7,167	14,202
83	Fort Wayne, Ind.		2,737,819	1,192,834	794,372	4,725,025	748,450	3,205,013	771,562
	City corporation		2,038,321	1,183,676	428,737	3,650,734	540,455	2,395,491	714,788
	General treasury	Dec. 31, 1920	1,474,181	379,581	361,356	2,215,118	443,965	1,661,712	109,441
	Special assessment fund	Dec. 31, 1920	508,884			508,884		508,884	
	Cash in transit	Dec. 31, 1920		4,942		4,942			
	Sinking fund	Dec. 31, 1920	45,002	106,212	28,816	180,030	47,952	30,418	101,660
	Public trust funds	Dec. 31, 1920	6,854	16,560	8,436	31,850	4,647	13,064	14,139
	Investment funds	Dec. 31, 1920	3,400	182,500	543	186,443	1,630	181,413	3,400
	Private trust funds	Dec. 31, 1920		493,881	29,586	523,467	37,319		496,148
	School district		699,498	9,158	365,635	1,074,291	207,995	809,522	56,774
	General treasury	July 31, 1920	699,498	9,158	365,635	1,074,291	207,995	809,522	56,774
87	El Paso, Tex.		1,311,294	2,157,814	1,273,163	4,742,271	534,911	2,851,567	1,355,793
	General treasury	Mar. 31, 1921	1,122,728	1,191,302	900,003	3,214,033	141,547	1,924,585	1,147,901
	Convict labor account	Mar. 31, 1921	9,039			9,039		9,039	
	School fund	Aug. 31, 1920	156,940	621,159	57,921	836,020	101,418	682,244	52,358
	Library fund	Mar. 31, 1921	609	24,400	377	25,386	69	21,504	3,813
	Sinking funds	Mar. 31, 1921	21,978	319,439	314,862	656,279	290,363	214,195	151,721
	Public trust funds	Mar. 31, 1921		1,514		1,514			
89	Knoxville, Tenn.		1,990,632	3,945,067	93,895	6,029,594	154,341	2,971,967	2,903,286
	General treasury	Sept. 30, 1920		3,455,552	75,021	5,513,570	124,714	2,728,699	2,660,157
	Sinking fund	Sept. 30, 1920	1,982,997	489,515	13,364	502,879	19,474	242,105	241,300
	Public trust funds	Sept. 30, 1920	7,635		5,510	13,145	10,153	1,163	1,829

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.									
91	Bayonne, N. J.		\$3,622,880	\$6,919,987	\$1,083,087	\$11,625,954	\$1,065,141	\$5,084,768	\$5,476,047
	General treasury	Dec. 31, 1920	3,132,984	5,654,482	597,430	9,384,896	827,260	3,839,307	4,718,329
	License fund	Dec. 31, 1920	627	286		913		627	286
	School fund	June 30, 1920	426,613	749,506	182,310	1,358,429	121,747	1,236,210	472
	Sinking fund	Dec. 31, 1920	51,444	510,905	298,053	860,402	103,442		756,960
	Public trust funds	Dec. 31, 1920	11,212	4,808	5,294	21,314	12,692	8,622	
92	Peoria, Ill.		2,157,273	928,659	267,081	3,353,013	319,547	2,007,206	1,026,260
	City corporation		1,157,583	564,986	73,448	1,796,017	65,021	1,111,914	619,082
	General treasury	Dec. 31, 1920	1,116,289	499,273	58,722	1,674,284	57,271	1,080,249	536,764
	House of correction fund	Sept. 30, 1920	14,968		10,190	25,158		6,837	18,321
	Sinking fund	Dec. 31, 1920	1,738	11,885	2,300	15,923	1,848		14,135
	Public trust funds	June 30, Dec. 31, 1920	24,308	40,009	2,236	66,553	5,902	24,828	35,823
	Investment fund	Dec. 31, 1920	220	13,819		14,039			14,039
	School district		883,347	362,471	127,899	1,373,717	172,031	798,280	403,406
	General treasury	June 30, 1920	859,347	357,013	124,224	1,340,584	166,194	795,140	379,250
	Public trust fund	Sept. 30, 1920	18,365	5,458	3,675	27,498	5,837	3,140	18,521
	Investment fund	June 30, 1920	5,635			5,635			5,635
	Pleasure driveway and park district		116,343	1,202	65,734	183,279	82,495	97,012	3,772
	General treasury	May 31, 1920	107,034	1,202	61,816	170,052	70,281	97,012	2,759
	Sinking fund	May 31, 1920	8,296		3,918	12,214			
	Investment fund	May 31, 1920	1,013			1,013			1,013
93	Harrisburg, Pa.		2,274,967	776,425	280,078	3,311,470	458,899	2,309,836	512,735
	City corporation		1,287,183	418,169	180,926	1,886,278	350,372	1,203,471	332,435
	General treasury	Jan. 3, 1921	1,285,575	226,829	122,986	1,635,390	336,119	1,169,671	129,300
	Special assessment fund	Jan. 3, 1921	135	33,500		33,635		33,500	
	Sinking fund	Jan. 3, 1921	1,473	131,200	57,283	189,618			184,935
	Investment funds	Jan. 3, 1921		26,640	657	28,770	10,570		18,200
	School district		987,784	358,256	79,152	1,425,192	108,527	1,106,365	210,300
	General treasury	June 30, 1920	980,930	255,789	39,103	1,275,822	51,914	1,094,558	129,050
	Sinking fund	June 30, 1920	4,738	80,467	26,905	112,110	55,132		56,978
	Public trust fund	June 30, 1920	2,116	22,000	13,144	37,260	1,481	11,507	24,272
94	San Diego, Calif.		3,916,783	2,639,174	1,399,676	7,955,633	1,798,727	4,285,381	1,871,525
	City corporation		2,092,165	2,637,502	1,064,912	6,694,579	1,507,145	3,358,581	1,828,863
	General treasury	Dec. 31, 1920	2,701,317	1,248,110	419,194	4,368,621	728,534	2,608,692	1,031,345
	Special assessment fund	Dec. 31, 1920	276,770			276,770		276,770	
	Sinking fund	Dec. 31, 1920	7,881	902,970	559,202	1,470,053	689,862	481,827	318,364
	Public trust funds	Dec. 31, 1920	6,197	9,585	17,691	33,473	18,281		3,900
	Private trust funds	Dec. 31, 1920		476,837	68,825	545,662	70,418		475,244
	School district		924,618	1,672	331,764	1,261,054	291,582	926,800	42,672
	General treasury	June 30, 1920	862,703	1,672	187,320	1,051,695	161,077	888,946	1,672
	Sinking fund	June 30, 1920	61,915		147,444	209,359	130,505	37,854	41,000
95	Allentown, Pa.		1,694,408	404,320	548,985	2,647,713	511,168	1,616,263	490,282
	City corporation		972,240	209,907	501,383	1,686,530	496,426	908,172	281,932
	General treasury	Jan. 3, 1921	901,068	194,347	463,037	1,558,452	431,200	869,490	257,762
	Sinking fund	Jan. 3, 1921	71,172	15,560	41,346	128,078	65,226	38,682	24,170
	School district		722,168	194,413	44,602	961,183	44,742	708,091	208,350
	General treasury	June 30, 1920	715,298	62,833	19,328	797,459	8,495	654,644	134,350
	Sinking fund	June 30, 1920	6,870	131,550	25,274	163,694	36,247	53,447	74,000
97	Wichita, Kans.		2,343,590	2,386,692	617,783	5,348,065	429,352	3,706,421	1,212,292
	City corporation		1,427,510	2,124,717	97,229	3,649,456	63,165	2,430,716	1,155,575
	General treasury	Dec. 31, 1920	1,401,984	2,104,971	86,215	3,593,170	52,793	2,400,102	1,140,275
	Library fund	Dec. 31, 1920	1,664	19,746	2,206	23,616	2,431	21,185	
	Public trust funds	Dec. 31, 1920	23,862		8,808	32,670	7,941	9,429	15,300
	School district		916,080	261,975	520,554	1,698,609	366,187	1,275,705	56,717
	General treasury	June 30, 1920	794,608	253,642	425,108	1,473,358	216,089	1,230,885	26,384
	Sinking fund	June 30, 1920	73,384		11,101	84,485	135,729		22,000
	Public trust fund	June 30, 1920	48,088	8,333		56,421	14,369	44,820	8,333
98	Sioux City, Iowa		2,752,229	1,799,096	104,814	4,656,139	308,682	3,264,780	1,082,677
	City corporation		1,601,804	654,977	66,691	2,323,472	247,883	1,718,556	357,033
	General treasury	Mar. 31, 1921	1,542,237	496,977	38,867	2,078,081	229,990	1,707,768	141,323
	Sinking fund	Mar. 31, 1921	41,770	158,000	23,665	223,435	7,775		215,660
	Public trust funds	Mar. 31, 1921	17,797		4,159	21,956	11,118	10,788	50
	School district		1,150,425	1,144,119	38,123	2,332,667	60,799	1,546,224	725,644
	General treasury	June 30, 1921	1,119,779	1,144,119	13,096	2,276,994	35,290	1,546,224	695,480
	Sinking fund	June 30, 1921	30,646		25,027	55,673	25,509		30,164

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.									
100	South Bend, Ind.		\$2,660,579	\$1,152,162	\$645,803	\$4,458,544	\$909,544	\$2,867,876	\$681,124
	City corporation		1,865,585	647,756	481,308	2,994,649	693,327	2,039,425	261,897
	General treasury	Dec. 31, 1920	1,401,400	444,880	363,131	2,209,411	561,547	1,613,463	34,401
	Special assessment fund	Dec. 31, 1920	416,683			416,683		416,683	
	Sinking fund	Dec. 31, 1920	24,258		54,418	78,676	78,676		
	Public trust funds	Dec. 31, 1920	23,244	21,041	32,570	76,855	21,656	9,279	45,920
	Private trust funds	Dec. 31, 1920		181,835	31,189	213,024	31,448		181,576
	School district		794,994	504,406	164,495	1,463,895	216,217	828,451	419,227
	General treasury	July 31, 1920	794,994	504,406	164,495	1,463,895	216,217	828,451	419,227
102	Charleston, S. C.		2,469,930	893,841	280,177	3,643,948	571,399	2,710,071	362,478
	City corporation		2,118,926	619,474	253,104	2,991,504	359,820	2,295,969	335,715
	General treasury	Dec. 31, 1920	1,494,743	166,415	44,648	1,705,806	195,088	1,420,302	90,416
	High school fund	June 30, 1920	2,010	29,620	3,718	35,348	8,301	27,047	
	Colonial commons fund	Dec. 31, 1920	500		701	1,201		1,094	
	Water fund	Dec. 31, 1920	580,156	394,141	21,970	996,267	23,377	824,889	148,001
	Sinking funds	Dec. 31, 1920	4,371	24,335	46,290	74,996	29,275	13,070	32,651
	Public trust funds	June 30, Dec. 31, 1920	37,146	4,963	135,777	177,886	103,672	9,567	64,647
	School district		351,004	274,367	27,073	652,444	211,579	414,102	26,763
	General treasury	June 30, 1920	349,518	259,498	23,370	632,386	198,235	409,282	24,869
	Sinking fund	June 30, 1920		8,049		8,049	8,049		
	Public trust funds	June 30, 1920	1,486	6,820	3,703	12,009	5,295	4,820	1,894
103	Hoboken, N. J.		2,722,689	9,172,827	773,304	12,668,820	1,018,880	5,400,285	6,249,655
	General treasury	Dec. 31, 1920	2,096,742	8,112,352	324,275	10,533,369	649,493	3,809,309	6,074,567
	School funds	June 30, 1920	290,763	948,315	219,737	1,458,820	39,447	1,255,170	164,203
	Water fund	Dec. 31, 1920	287,286	6,000	15,632	308,818	7,007	301,811	
	Recorder's court fund	Dec. 31, 1920		238		238			238
	License fund	Dec. 31, 1920		352		352			352
	Sinking fund	Dec. 31, 1920	35,656	87,013	187,943	310,612	300,612		10,000
	Public trust funds	Dec. 31, 1920	12,237	16,862	19,506	48,605	14,610	33,995	
	Private trust fund	Dec. 31, 1920		1,695	6,811	8,006	7,711		295
104	Binghamton, N. Y.		2,218,106	741,897	460,874	3,420,877	421,450	2,225,482	773,945
	General treasury	Dec. 31, 1920	2,048,972	554,551	351,926	2,955,449	349,669	1,970,923	634,857
	Library fund	Dec. 31, 1920	771	18,000	32	18,803	200	18,603	
	County supervisors' fund	Oct. 31, 1920		133,638		133,638		79,641	53,997
	Water fund	Dec. 31, 1920	152,966	334	68,937	222,237	59,949	143,954	18,534
	Sinking fund	Dec. 31, 1920	635	813	29,489	30,937	8,037		22,900
	Public trust funds	Dec. 31, 1920	14,762	16,300	10,490	41,552	3,595	12,361	25,596
	Investment fund	Dec. 31, 1920		18,261		18,261			18,261
105	Johnstown, Pa.		1,779,349	472,643	999,860	3,251,842	931,346	1,990,484	330,012
	City corporation		1,069,412	76,372	687,708	1,833,492	762,251	809,981	171,260
	General treasury	Jan. 3, 1921	1,050,930	505	461,394	1,512,829	514,301	899,568	98,960
	Sinking fund	Jan. 3, 1921	18,482	75,867	226,314	320,663	247,950	413	72,300
	School district		709,927	396,271	312,152	1,418,350	169,095	1,090,503	158,752
	General treasury	July 3, 1920	706,548	260,983	237,099	1,204,630	25,950	1,038,928	139,752
	Sinking fund	July 3, 1920	3,379	135,288	75,053	213,720	143,145	51,575	19,000
106	East St. Louis, Ill.		1,866,939	391,135	351,434	2,609,508	351,831	1,677,470	580,207
	City corporation		1,139,446	262,784	172,882	1,575,112	164,661	1,045,848	364,603
	General treasury	Dec. 31, 1920	1,088,447	262,784	145,579	1,496,810	126,649	1,005,558	364,603
	Registered bond interest fund	Dec. 31, 1920	34,956		8,006	42,962	10,020	32,942	
	Public trust funds	Dec. 31, 1920	16,043		19,297	35,340	27,992	7,348	
	School district		640,703	118,397	91,053	850,153	150,403	550,650	149,100
	General treasury	June 30, 1920	621,924	109,409	33,437	764,770	86,430	541,011	137,329
	Sinking funds	June 30, 1920	18,779	8,988	57,616	85,383	63,973	9,639	11,771
	Park district		86,790	9,954	87,499	184,243	36,767	80,972	66,504
	General treasury	Feb. 28, 1921	86,790		52,699	139,489	35,513	80,972	23,004
	Sinking fund	Feb. 28, 1921		9,954	34,800	44,754	1,254		43,500
107	Brockton, Mass.		2,322,210	3,316,620	369,296	6,008,126	336,854	2,980,075	2,691,197
	General treasury	Nov. 30, 1920	2,295,161	3,219,730	359,582	5,874,473	326,785	2,976,474	2,571,214
	License fund	Nov. 30, 1920		5,883		5,883			5,883
	Sinking fund	Nov. 30, 1920	21,835	86,250	9,162	117,247	9,504	7	107,736
	Public trust funds	Nov. 30, 1920	5,214	16	552	5,782	565	3,594	1,623
	Private trust fund	Nov. 30, 1920		4,741		4,741			4,741

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.									
108	Rockford, Ill.....		\$2,059,579	\$2,237,143	\$130,534	\$4,427,256	\$473,907	\$2,698,818	\$1,254,531
	City corporation.....		1,071,681	1,362,142	110,681	2,544,504	441,441	1,529,244	573,819
	General treasury.....	Dec. 31, 1920..	1,003,949	1,293,376	106,968	2,406,293	439,360	1,488,399	478,534
	Library fund.....	Dec. 31, 1920..	38,101	15,300	2,993	56,394	506	36,849	19,039
	Public trust funds.....	Dec. 31, 1920..	29,631	51,466	720	81,817	1,575	3,996	76,246
	School district.....		813,374	853,441	19,652	1,686,467	21,783	1,055,337	609,347
	General treasury.....	Dec. 31, 1920..	813,374	853,441	19,652	1,686,467	21,783	1,055,337	609,347
	Park district.....		174,524	21,560	201	196,285	10,683	114,237	71,365
	General treasury.....	Dec. 31, 1920..	174,524	21,560	201	196,015	10,683	114,237	71,095
	Investment fund.....	Dec. 31, 1920..	270			270			270
113	Pawtucket, R. I.		2,519,302	2,183,035	198,215	4,900,552	329,468	2,447,430	2,123,654
	General treasury.....	Dec. 31, 1920..	2,430,674	1,004,552	46,099	4,381,325	30,315	2,440,802	1,910,208
	License fund.....	Dec. 31, 1920..		758		758			758
	Sinking fund.....	Dec. 31, 1920..	69,465	263,744	59,933	393,202	184,996		208,206
	Public trust fund.....	Dec. 31, 1920..	5,908	2,682	3,207	11,797	5,169	6,628	
	Investment fund.....	Dec. 31, 1920..	13,255	57	3,039	16,351	11,699		4,482
	Private trust funds.....	Dec. 31, 1920..		11,242	85,877	97,119	97,119		
114	Passaic, N. J.		1,618,103	2,529,580	328,130	4,475,813	575,304	1,914,409	1,986,101
	General treasury.....	Dec. 31, 1920..	1,337,254	1,783,952	318,631	3,439,837	560,640	1,237,273	1,611,924
	Police court fund.....	Dec. 31, 1920..	15,845	1,635		17,480			17,480
	District court fund.....	Dec. 31, 1920..	3,789		111	3,900	106	1,067	2,727
	License fund.....	Dec. 31, 1920..	44	740	500	1,334	500	94	740
	Health fund.....	Dec. 31, 1920..	7,427	160	187	7,774			7,774
	School fund.....	June 30, 1920..	218,563	658,805	3,672	881,040	8,255	643,635	229,100
	Library fund.....	Dec. 31, 1920..	1,369	24,850	36	26,255	10	24,890	1,355
	Sinking fund.....	Dec. 31, 1920..	23,660	47,238	417	71,315	814		70,501
	Public trust funds.....	Dec. 31, 1920..	10,102	12,200	4,576	26,878	4,979	7,399	14,500
115	Springfield, Ohio.....		1,733,359	1,315,861	279,392	3,328,612	392,246	1,633,945	1,252,421
	City corporation.....		1,169,786	950,372	147,602	2,267,760	108,785	1,140,043	1,018,932
	General treasury.....	Dec. 31, 1920..	946,970	631,995	130,355	1,709,320	102,802	999,571	606,947
	Fee and special fund.....	Dec. 31, 1920..	6,163			6,163		6,163	
	Sinking fund.....	Dec. 31, 1920..	187,595	231,879	6,540	436,014	4,392	121,921	309,701
	Public trust funds.....	Dec. 31, 1920..	19,058	56,351	10,707	86,116	1,591	12,388	72,137
	Investment fund.....	Dec. 31, 1920..		30,147		30,147			30,147
	School district.....		563,573	365,489	131,790	1,060,852	283,461	543,902	233,489
	General treasury.....	Aug. 31, 1920..	529,201	359,527	67,532	956,260	249,303	499,839	207,118
	Fee and special fund.....	Aug. 31, 1920..	6,445			6,445		6,445	
	Sinking fund.....	Aug. 31, 1920..	22,924		61,106	84,030	30,955	28,075	25,000
	Private trust fund.....	Aug. 31, 1920..	5,003	5,962	3,152	14,117	3,203	9,543	1,371
116	Mobile, Ala.		1,143,990	425,588	205,068	1,774,646	97,369	1,174,440	502,837
	City corporation.....		944,691	201,415	205,037	1,351,143	96,846	920,946	333,351
	General treasury.....	Sept. 30, 1920..	816,165	201,415	203,491	1,221,071	96,316	851,134	273,621
	Convict labor account.....	Sept. 30, 1920..	1,982			1,982		1,982	
	Sinking fund.....	Sept. 30, 1920..	126,544		1,546	128,090	530	67,830	59,730
	School district.....		199,299	224,173	31	423,503	523	253,494	169,486
	General treasury.....	Aug. 31, 1920..	199,299	224,173	31	423,503	523	253,494	169,486
119	Holyoke, Mass.		3,461,674	2,671,920	421,907	6,555,501	218,524	3,703,362	2,633,615
	General treasury.....	Nov. 30, 1920..	3,243,942	2,643,376	383,729	6,271,047	167,313	3,593,817	2,509,917
	Water fund.....	Nov. 30, 1920..	178,553	275	17,885	196,713	25,995	109,515	61,173
	License fund.....	Nov. 30, 1920..		3,090		3,090			3,090
	High-school lunch fund.....	Nov. 30, 1920..		4,819	496	5,315	408		4,907
	Sinking fund.....	Nov. 30, 1920..	7,469	20,297	19,797	47,563	24,608		22,755
	Investment fund.....	Nov. 30, 1920..	31,710			31,710			31,710
	Private trust fund.....	Nov. 30, 1920..		63		63			63
120	Springfield, Ill.		2,173,206	932,099	409,970	3,515,275	402,681	2,125,832	986,762
	City corporation.....		1,230,487	713,838	132,011	2,076,336	198,527	1,097,705	780,104
	General treasury.....	Feb. 28, 1921..	1,061,586	672,691	80,621	1,814,898	116,666	1,031,677	666,535
	Library fund.....	Feb. 28, 1921..	2,470	28,518	622	31,610	1,271	30,339	
	Registered bond interest fund.....	Feb. 28, 1921..	99,295		22,523	121,818	2,974	19,444	99,400
	Sinking fund.....	Feb. 28, 1921..	63,298		11,482	74,780	69,118	5,662	
	Public trust funds.....	Dec. 31, 1920..	3,270	5,285	10,421	18,976	5,393	10,583	
	Investment fund.....	Mar. 31, 1921..		32		600			600
	Private trust fund.....	Feb. 28, 1921..	568	7,312	6,342	13,654	105		13,549
	School district.....		836,150	155,236	241,733	1,233,119	170,900	914,356	147,863
	General treasury.....	June 30, 1920..	836,150	155,236	241,733	1,233,119	170,900	914,356	147,863
	Pleasure driveway and park district.....		106,569	63,025	36,226	205,820	33,254	113,771	58,795
	General treasury.....	Apr. 30, 1921..	104,516	31,875	34,574	170,965	32,439	113,593	24,933
	Boulevard fund.....	Mar. 31, 1921..	1,341		1,652	2,993	815	178	2,000
	Investment fund.....	Apr. 30, 1921..	712	31,150		31,862			31,862

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.									
121	Long Beach, Calif.....		\$3,112,325	\$921,182	\$812,394	\$4,845,901	\$777,084	\$3,806,842	\$261,975
	City corporation.....		1,869,809	590,371	269,489	2,729,669	633,716	1,892,944	203,009
	General treasury.....	June 30, 1921	1,310,091	508,537	193,715	2,012,346	555,437	1,339,816	117,093
	Special assessment fund.....	June 30, 1921	439,825	4,503		444,328		444,328	
	Sinking fund.....	June 30, 1921	119,890	77,250	75,699	272,839	78,180	103,800	85,859
	Private trust fund.....	June 30, 1921		81	75	156	99		57
	School district.....		1,242,516	330,811	512,905	2,116,232	143,368	1,913,898	58,966
	General treasury.....	June 30, 1921	1,109,001	303,936	522,176	1,935,116	95,178	1,837,702	2,236
	Sinking fund.....	June 30, 1921	133,512	26,875	20,729	181,116	48,190	76,196	56,730
122	Racine, Wis.....		2,254,722	1,654,531	274,004	4,183,257	173,076	2,731,743	1,278,438
	General treasury.....	Dec. 31, 1920	2,237,229	1,639,748	265,557	4,142,531	161,698	2,728,563	1,252,273
	Public trust funds.....	Dec. 31, 1920	10,355	11,216	1,352	22,953	3,433	3,180	16,310
	Investments funds.....	Dec. 31, 1920	7,138	1,908	5,667	14,713	7,312		7,401
	Private trust fund.....	Dec. 31, 1920		1,629	1,428	3,057	633		2,424
124	Chester, Pa.....		1,019,904	780,386	602,376	2,402,666	412,557	1,271,681	718,428
	City corporation.....		553,359	287,181	360,656	1,201,199	264,050	554,023	383,126
	General treasury.....	Jan. 3, 1921	511,152	169,131	220,023	930,306	182,652	479,528	268,126
	Sinking fund.....	Jan. 3, 1921	12,207	118,053	140,633	141,398	74,495		115,000
	School district.....		466,545	493,202	241,720	1,201,467	148,507	717,658	335,302
	General treasury.....	June 30, 1920	460,102	431,000	16,016	907,148	4,343	679,603	223,202
	Sinking fund.....	June 30, 1920	5,695	62,202	209,147	277,044	142,844	36,700	97,500
	Public trust fund.....	June 30, 1920	748		16,527	17,275	1,320	1,355	14,600
125	Chattanooga, Tenn.....		1,435,982	1,167,904	632,087	3,235,973	590,483	1,932,179	713,311
	General treasury.....	Sept. 30, 1920	1,333,175	970,890	601,317	2,905,382	582,335	1,791,729	531,318
	Library fund.....	Sept. 30, 1920	6,314	17,132	1,354	24,800		24,690	110
	Hospital fund.....	Dec. 31, 1920	86,386	31,766	907	119,059	1,481	115,578	2,000
	Sinking fund.....	Sept. 30, 1920	9,306	147,929	27,805	185,010	5,908	182	178,950
	Public trust funds.....	Sept. 30, Dec. 31, 1920	801		359	1,160	371		789
	Private trust fund.....	Sept. 30, 1920		187	315	532	388		144
126	Davenport, Iowa.....		2,145,163	514,890	615,170	3,275,223	622,407	2,086,674	566,142
	City Corporation.....		1,340,467	379,481	460,912	2,180,863	461,791	1,288,336	430,736
	General treasury.....	Mar. 31, 1921	1,231,040	358,399	377,100	1,966,539	363,489	1,235,312	367,738
	Sinking fund.....	Mar. 31, 1921	86,528	20,587	45,186	152,301	50,969	38,832	62,500
	Public trust funds.....	Mar. 31, 1921	22,777	323	34,232	57,332	46,834	10,175	323
	Investment fund.....	Mar. 31, 1921	122	175	4,394	4,691	499	4,017	175
	School district.....		804,696	135,406	154,258	1,094,360	160,616	798,338	135,406
	General treasury.....	June 30, 1920	804,696	60,000	83,340	948,036	74,292	798,338	75,406
	Sinking fund.....	June 30, 1920		75,406	70,918	146,324	86,324		60,000
127	Berkeley, Calif.....		2,192,240	681,859	976,407	3,850,506	737,260	2,817,907	295,339
	City corporation.....		1,107,922	118,940	330,257	1,557,119	341,806	1,105,485	109,828
	General treasury.....	June 30, 1921	931,358	72,924	197,535	1,201,817	229,644	943,915	28,258
	Special assessment fund.....	June 30, 1921	98,408			98,408		98,408	
	Compensation fund.....	June 30, 1921	38	4,672	6,153	10,863	5,235	5,254	374
	Sinking fund.....	June 30, 1921	77,264	1,637	90,051	177,952	82,609	55,008	39,435
	Public trust fund.....	June 30, 1921	854	2,671		3,525	1,525	2,000	
	Private trust funds.....	June 30, 1921		37,036	27,518	64,554	22,793		41,761
	School district.....		1,084,318	562,919	646,150	2,293,387	395,454	1,712,422	185,611
	General treasury.....	June 30, 1921	911,389	562,919	591,411	2,065,719	357,365	1,607,593	100,761
	Sinking fund.....	June 30, 1921	170,429		54,739	225,168	38,089	104,829	82,250
	Investment fund.....	June 30, 1921	2,500			2,500			2,500
128	Gary, Ind.....		2,437,027	1,211,653	388,056	4,036,736	308,197	2,758,081	970,458
	City corporation.....		1,751,543	576,835	369,896	2,698,264	291,788	1,840,561	565,915
	General treasury.....	Dec. 31, 1920	837,026	111,934	185,578	1,134,538	149,318	864,204	121,016
	Special assessment funds.....	Dec. 31, 1920	875,451	7,611	72,276	955,338	19,773	921,075	14,490
	Library fund.....	Dec. 31, 1920	5,462	31,800	9,500	46,762	7,323	39,439	
	Sinking fund.....	Dec. 31, 1920	28,722	85,000	44,071	157,793	56,411	14,332	87,000
	Public trust funds.....	Dec. 31, 1920	4,882	3,168	12,744	20,794	19,333	1,461	
	Private trust funds.....	Dec. 31, 1920		337,322	45,717	383,039	39,630		343,409
	School district.....		685,484	634,818	18,170	1,338,472	16,409	917,520	404,543
	General treasury.....	July 31, 1920	685,484	634,818	18,170	1,338,472	16,409	917,520	404,543

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.									
129	Covington, Ky.....		\$1,301,158	\$659,007	\$146,433	\$2,106,598	\$119,241	\$1,093,152	\$894,205
	City corporation.....		982,939	426,141	66,847	1,475,927	34,543	783,920	657,464
	General treasury.....	Dec. 31, 1920.....	967,769	225,971	61,463	1,255,203	27,200	661,225	566,778
	Library fund.....	Jan. 31, 1921.....	1,336	8,500	7	9,843	833	9,010	
	Park fund.....	Dec. 31, 1920.....	1,682	15,013	1,468	18,163	4,670	18,480	13
	Newport and Covington bridge fund.....	May 31, 1920.....	12,152	7	582	12,741	20	3,114	9,607
	Cash in transit.....	Dec. 31, 1920.....			2,000	2,000			2,000
	Sinking funds.....	Dec. 31, 1920.....		176,650	1,327	177,977	1,820	97,091	79,066
	School district.....		318,219	232,866	79,586	630,671	84,698	309,232	236,741
	General treasury.....	June 30, 1920.....	280,988	232,866	70,061	583,915	58,694	297,455	227,766
	Sinking fund.....	June 30, 1920.....	37,231		9,525	46,756	26,004	11,777	8,975
130	Wheeling, W. Va.....		1,539,326	1,390,971	518,348	3,448,645	373,164	2,314,462	761,019
	City corporation.....		908,763	1,384,329	511,345	2,804,437	370,805	1,706,143	727,489
	General treasury.....	June 30, 1921.....	891,039	1,335,351	255,744	2,482,134	121,673	1,680,785	679,676
	Bond fund.....	June 30, 1921.....	4,698		100,136	105,034	85,183	19,851	
	Sinking fund.....	June 30, 1921.....	7,713	48,965	155,237	211,915	161,650	5,465	44,800
	Public trust funds.....	June 30, 1921.....	5,113	13	228	5,354	2,299	42	3,013
	School district.....		630,563	6,642	7,003	644,208	2,359	608,319	33,530
	General treasury.....	June 30, 1921.....	626,149	3,922	6,262	636,333	1,166	606,233	28,934
	Public trust fund.....	June 30, 1921.....	4,414	2,720	741	7,875	1,193	2,086	4,596
131	Lincoln, Nebr.....		2,247,146	870,442	667,185	3,784,773	700,571	2,443,610	640,592
	City corporation.....		1,230,800	464,765	515,418	2,210,983	479,825	1,280,678	450,480
	General treasury.....	Aug. 31, 1920.....	1,080,163	464,765	493,729	2,038,657	467,026	1,280,624	291,007
	Sinking funds.....	Aug. 31, 1920.....	148,297		21,639	169,986	10,532	54	159,400
	Public trust fund.....	Aug. 31, 1920.....	2,267			2,267			
	Investment fund.....	Aug. 31, 1920.....	73			73			73
	School district.....		954,493	405,677	139,484	1,499,654	207,565	1,101,977	190,112
	General treasury.....	June 30, 1920.....	954,493	405,677	139,484	1,499,654	207,565	1,101,977	190,112
	Sanitary district.....		61,853		12,283	74,136	13,181	60,955	
	General treasury.....	Dec. 31, 1920.....	61,853		12,283	74,136	13,181	60,955	
132	Portsmouth, Va.....		1,201,621	1,384,580	127,410	2,713,561	197,980	1,622,997	892,584
	General treasury.....	Dec. 31, 1920.....	638,788	1,024,241	87,269	1,750,298	133,362	817,650	799,286
	School fund.....	June 30, 1920.....	51,784	315,967		397,751		394,323	3,428
	Water fund.....	Dec. 31, 1920.....	435,460	405	39,621	475,486	64,192	411,024	270
	Sinking fund.....	Dec. 31, 1920.....	7,989	13,917	520	22,426	426		22,000
	Investment fund.....	Dec. 31, 1920.....	67,600			67,600			67,600
133	Bethlehem, Pa.....		1,331,257	2,457,247	162,005	3,950,509	267,612	3,037,114	645,783
	City corporation.....		785,431	2,169,261	147,754	3,102,446	157,670	2,527,825	416,951
	General treasury.....	Jan. 3, 1921.....	661,176	2,155,028	121,579	2,937,783	92,116	2,527,825	317,842
	Sinking fund.....	Jan. 3, 1921.....	124,255	14,233	26,175	164,663	65,554		99,109
	School district.....		545,826	287,986	14,251	848,063	109,942	509,289	228,832
	General treasury.....	June 30, 1920.....	541,019	193,654	12,815	747,488	10,373	508,283	228,832
	Sinking fund.....	June 30, 1920.....	4,807	94,332	1,436	100,575	99,569	1,006	
134	Haverhill, Mass.....		1,943,690	1,807,722	114,288	3,865,700	262,230	1,963,567	1,639,903
	General treasury.....	Dec. 31, 1920.....	1,705,142	1,711,891	69,786	3,486,819	195,200	1,778,619	1,513,000
	Library fund.....	Dec. 31, 1920.....	2,072	4,842	1,796	8,710	2,143	6,567	
	Water fund.....	Nov. 30, 1920.....	193,475	60	40,225	233,700	29,415	178,285	28,060
	License fund.....	Dec. 31, 1920.....		5,790		5,790			5,790
	Sinking funds.....	Dec. 31, 1920.....	30,646	71,373	2,481	104,500	35,472		69,028
	Public trust funds.....	Dec. 31, 1920.....	10,143	13,043		23,186		96	23,090
	Investment funds.....	Dec. 31, 1920.....	2,212			2,212			2,212
	Private trust funds.....	Dec. 31, 1920.....		723		723			723
135	Lancaster, Pa.....		962,775	149,133	31,618	1,143,526	109,138	900,714	133,674
	City corporation.....		591,617	743	19,515	611,875	94,482	488,650	28,743
	General treasury.....	May 31, 1921.....	589,232	743	15,117	605,092	89,737	486,612	28,743
	Public trust fund.....	May 31, 1921.....	2,385		4,398	6,783	4,745	2,038	
	School district.....		371,158	148,390	12,103	531,651	14,656	412,064	104,931
	General treasury.....	June 30, 1921.....	367,557	140,390	11,100	519,047	14,158	409,499	95,390
	Sinking fund.....	June 30, 1921.....	2,701	6,000		9,301			9,301
	Public trust fund.....	June 30, 1921.....	900	1,400	1,003	3,303	498	2,565	240
136	Macon, Ga.....		1,561,959	882,105	185,350	2,629,414	347,463	1,697,175	584,776
	City corporation.....		1,323,932	555,128	177,758	2,056,818	110,209	1,372,810	573,799
	General treasury.....	Dec. 31, 1920.....	916,863	313,998	90,404	1,321,265	52,605	840,347	428,313
	Hospital fund.....	Dec. 31, 1920.....	111,155	54,370	27,491	193,016		184,526	8,490
	Water fund.....	Sept. 30, 1920.....	268,863	149,666	6,693	425,222		345,820	79,402
	Cash in transit.....	Dec. 31, 1920.....			1,500	1,500			1,500
	Sinking funds.....	Sept. 30, Dec. 31, 1920.....	12,497	37,094	51,002	100,593	54,499		46,094
	Public trust funds.....	Dec. 31, 1920.....	14,554		668	15,222	3,105	2,117	10,000

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1921—Continued.									
136	Macon, Ga.—Continued.								
	School district.....		\$238,027	\$328,977	\$7,592	\$572,596	\$237,254	\$324,365	\$10,977
	General treasury.....	June 30, 1920...	238,027	328,977	7,592	572,596	237,254	324,365	10,977
137	Augusta, Ga.....		2,367,383	708,591	37,852	3,113,826	125,883	2,163,043	824,900
	City corporation.....		1,898,436	623,690	30,225	2,552,351	113,239	1,754,181	684,931
	General treasury.....	Dec. 31, 1920...	1,714,044	373,500	18,998	2,106,542	96,981	1,464,207	545,354
	Convict labor account.....	Dec. 31, 1920...	6,163			6,163		6,163	
	Hospital fund.....	Dec. 31, 1920...	170,232	115,000	1,631	286,868	3,052	283,811	
	Sinking fund.....	Dec. 31, 1920...	7,997	127,165	1,221	136,883	806		135,577
	Investment funds.....	Dec. 31, 1920...		4,000		4,000			4,000
	Private trust fund.....	Dec. 31, 1920...		4,025	8,375	12,400	12,400		
	School district.....		468,947	84,901	7,627	561,475	12,644	408,862	139,969
	General treasury.....	Sept. 30, 1920...	466,984	84,901	7,627	559,512	12,644	408,862	138,006
	Public trust fund.....	Sept. 30, 1920...	1,963			1,963			1,963
140	Huntington, W. Va.....		1,444,243	175,184	447,726	2,067,153	524,818	1,390,535	151,800
	City corporation.....		577,106	108,602	222,543	908,251	305,206	497,537	105,508
	General treasury.....	June 30, 1921...	562,749	12,306	35,086	610,141	71,239	438,925	99,977
	Special assessment fund.....	June 30, 1921...	14,357			14,357		8,826	5,531
	Sinking fund.....	June 30, 1921...		96,296	187,457	283,753	233,967	49,786	
	School district.....		867,137	66,582	225,183	1,158,902	219,612	892,998	46,292
	General treasury.....	June 30, 1921...	759,242	66,582	74,798	900,622	45,815	843,515	11,292
	Sinking fund.....	June 30, 1921...	107,895		150,385	258,280	173,977	49,483	35,000
141	Niagara Falls, N. Y.....		2,355,411	1,371,235	1,866,869	5,593,515	2,363,430	2,513,055	717,030
	General treasury.....	Dec. 31, 1920...	2,347,551	1,371,189	1,859,701	5,578,441	2,361,643	2,509,424	707,374
	Public trust funds.....	Dec. 31, 1920...	7,860		5,452	13,312	1,681	3,631	8,000
	Private trust fund.....	Dec. 31, 1920...		46	1,716	1,762	106		1,656
142	East Orange, N. J.....		1,967,944	3,895,247	238,398	6,101,589	288,386	2,085,930	3,727,273
	General treasury.....	Dec. 31, 1920...	1,724,369	3,005,029	178,881	4,908,279	142,634	1,356,759	3,408,886
	School fund.....	June 30, 1920...	203,102	645,671	17,080	865,853	128,246	716,907	20,700
	Recorder's court fund.....	Dec. 31, 1920...	65	2,627		2,692		65	2,627
	License fund.....	Dec. 31, 1920...		909		909			909
	Sinking fund.....	Dec. 31, 1920...	35,419	237,778	40,024	313,221	13,070	6,000	294,151
	Public trust funds.....	Dec. 31, 1920...	4,989	3,233	2,311	10,533	4,334	6,199	
	Private trust fund.....	Dec. 31, 1920...			102	102			
143	Roanoke, Va.....		1,121,613	1,071,403	546,302	2,739,318	686,586	1,244,593	808,139
	General treasury.....	Dec. 31, 1920...	1,059,745	631,757	526,450	2,217,952	681,344	881,957	654,651
	Convict labor account.....	Dec. 31, 1920...	1,493			1,493		1,493	
	School fund.....	June 30, 1920...	52,414	377,286	5,691	435,391	4,522	360,516	70,353
	Sinking fund.....	Dec. 31, 1920...	7,961	34,235	14,161	56,357	720	2	55,635
	Investment funds.....	Dec. 31, 1920...		28,125		28,125		625	27,500
144	Highland Park, Mich.....		3,449,386	1,648,705	656,921	5,755,012	444,467	3,283,927	2,026,618
	City corporation.....		2,046,452	1,543,512	502,006	4,091,970	206,622	1,937,105	1,858,243
	General treasury.....	June 30, 1921...	1,940,343	1,431,664	472,364	3,844,371	262,322	1,935,954	1,646,085
	Sinking fund.....	June 30, 1921...	93,739	107,148	4,602	207,489	6,341		201,148
	Public trust funds.....	June 30, 1921...	2,632		2,800	5,432	2,432		3,000
	Investment funds.....	June 30, 1921...	7,738	4,700	22,240	34,678	25,527	1,151	8,000
	School district.....		1,402,934	105,193	154,915	1,663,042	147,845	1,346,822	168,375
	General treasury.....	July 11, 1921...	1,303,102	104,762	32,341	1,440,205	55,441	1,348,822	37,942
	Sinking fund.....	July 11, 1921...	99,832	431	122,574	222,837	92,404		130,433
145	Atlantic City, N. J.....		3,338,353	4,277,817	376,055	7,992,225	592,826	3,521,419	3,877,980
	General treasury.....	Dec. 31, 1920...	2,880,295	2,344,157	192,515	5,416,967	280,707	2,722,195	2,414,065
	School fund.....	Dec. 31, 1920...	286,533	676,024	98,392	1,060,999	256,094	781,133	23,772
	Sinking fund.....	Dec. 31, 1920...	157,767	1,215,109	70,868	1,443,444	38,751		1,404,693
	Public trust funds.....	Jan. 5, Jan. 10, 1921.	13,708	42,527	14,580	70,815	17,274	18,091	35,450
146	Fresno, Calif.....		2,437,624	153,718	2,058,506	4,649,848	942,014	3,580,379	127,455
	City corporation.....		1,473,232	152,529	515,101	2,140,862	639,181	1,388,165	113,516
	General treasury.....	June 30, 1921...	1,066,297	72,150	456,251	1,594,698	574,682	951,729	68,287
	Special assessment fund.....	June 30, 1921...	403,699			403,699		403,699	
	Cash in transit.....	June 30, 1921...			9,492	9,492			
	Sinking fund.....	June 30, 1921...	1,201	80,379	48,100	129,680	63,541	30,577	9,492
	Public trust fund.....	June 30, 1921...	1,860		1,258	3,118	958	2,160	35,562
	Investment fund.....	June 30, 1921...	175			175			175
	School district.....		964,392	1,189	1,543,405	2,508,986	302,833	2,192,214	13,939
	General treasury.....	June 30, 1921...	917,474	1,189	1,483,458	2,402,121	273,063	2,127,869	1,189
	Sinking fund.....	June 30, 1921...	46,918		59,947	106,865	29,770	64,345	12,750

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921.									
148	Winston-Salem, N. C.		\$1,350,367	\$1,800,981	\$23,303	\$3,174,651	\$21,504	\$1,969,960	\$1,183,187
	General treasury.....	May 31, 1921...	1,341,270	1,770,478	7,915	3,119,663	18,329	1,968,805	1,132,529
	Sinking fund.....	May 31, 1921...	7,522	28,479	10,582	46,583	110	46,473	
	Public trust fund.....	May 31, 1921...	375	2,024	4,806	7,205	3,065	1,155	2,985
	Investment fund.....	May 31, 1921...	1,200			1,200			1,200
149	Malden, Mass.		1,737,926	2,007,877	112,052	3,857,855	109,964	1,676,007	2,071,884
	General treasury.....	Dec. 31, 1920...	1,691,850	1,917,544	88,874	3,698,268	64,287	1,644,197	1,989,784
	Library fund.....	Dec. 31, 1920...	1,335	28,182	114	29,631	361	29,261	9
	Park fund.....	Dec. 31, 1920...	13	2,000	269	2,282	301	1,981	
	License fund.....	Dec. 31, 1920...	252	2,450		2,702		252	2,450
	Cash in transit.....	Dec. 31, 1920...		18,200		18,200			
	Sinking fund.....	Dec. 31, 1920...	28,346	21,513	20,387	70,246	25,534		44,712
	Public trust funds.....	Dec. 31, 1920...	16,040	2,000	1,853	19,893	23	316	19,554
	Investment funds.....	Dec. 31, 1920...	90	1,000		1,090			1,090
	Private trust fund.....	Dec. 31, 1920...		14,988	555	15,543	1,258		14,285
150	Pasadena, Calif.		3,338,141	905,013	611,149	4,854,303	711,169	3,627,712	515,422
	City corporation.....		2,148,855	896,321	485,838	3,531,014	583,790	2,471,944	476,280
	General treasury.....	June 30, 1921...	2,004,740	896,929	420,363	3,122,032	437,497	2,327,049	357,486
	Special assessment fund.....	June 30, 1921...	58,104			58,104		58,104	
	Park fund.....	June 30, 1921...	2,449			2,449	625	221	1,603
	Sinking fund.....	June 30, 1921...	55,856	194,108	59,194	309,188	135,200	80,946	93,042
	Public trust funds.....	June 30, 1921...	17,291	126	6,281	23,698	10,468	5,624	7,606
	Investment fund.....	June 30, 1921...	10,385	4,938		15,323			15,323
	Private trust fund.....	June 30, 1921...		220		220			220
	School district.....		1,189,286	8,692	125,811	1,323,289	127,879	1,155,768	40,142
	General treasury.....	June 30, 1921...	1,127,696	6,777	98,544	1,233,017	102,185	1,124,055	6,777
	Sinking fund.....	June 30, 1921...	61,590	1,915	26,767	90,272	25,194	31,713	3,365
152	Kalamazoo, Mich.		1,421,375	2,132,458	772,602	4,326,435	793,741	1,534,318	1,998,376
	City corporation.....		822,229	1,700,975	699,881	3,223,085	628,695	858,865	1,735,525
	General treasury.....	Dec. 31, 1920...	746,513	1,597,621	615,301	2,959,435	594,257	836,934	1,528,244
	Sinking funds.....	Dec. 31, 1920...	74,666	88,300	77,403	240,369	22,304	21,931	196,134
	Investment fund.....	Dec. 31, 1920...	1,050	3,500		4,550			4,550
	Private trust funds.....	Dec. 31, 1920...		11,654	7,177	18,731	12,134		6,597
	School district.....		599,146	431,483	72,721	1,103,350	165,046	675,453	262,851
	General treasury.....	May 31, 1920...	599,146	431,483	72,721	1,103,350	165,046	675,453	262,851
154	Bay City, Mich.		1,812,888	1,201,348	1,314,315	4,328,551	697,526	2,360,232	1,270,793
	City corporation.....		1,167,815	1,110,250	365,991	2,644,056	338,882	1,145,479	1,159,695
	General treasury.....	June 30, 1921...	1,159,709	987,673	164,674	2,312,056	238,802	1,136,275	936,979
	Sinking funds.....	June 30, 1921...	8,106	122,577	201,317	332,000	100,080	9,204	222,716
	School district.....		645,073	91,098	948,324	1,684,495	358,644	1,214,753	111,098
	General treasury.....	June 30, 1921...	644,686	58,873	946,731	1,650,190	350,186	1,188,906	111,098
	Sinking fund.....	June 30, 1921...	487	32,225	1,593	34,305	8,458		
156	Charlotte, N. C.		914,217	1,509,758	4,892	2,428,867	23,103	1,193,163	1,212,601
	General treasury.....	May 31, 1921...	653,125	1,011,325	2,690	1,667,140	14,464	660,461	902,215
	School fund.....	May 31, 1921...	99,492	308,811	435	408,738	6,886	361,838	40,014
	Library funds.....	May 31, 1921...	903	6,950	1,626	9,479	616	8,863	
	Water fund.....	May 31, 1921...	160,224	22,672	141	183,037	1,137	162,001	19,899
	Investment funds.....	May 31, 1921...	473	160,000		160,473			160,473
158	Cicero, Ill.		1,112,111	853,699	239,379	2,205,189	309,873	1,263,940	631,376
	City corporation.....		679,336	361,623	126,599	1,167,558	56,406	693,614	417,538
	General treasury.....	Dec. 31, 1920...	679,336	361,623	126,599	1,167,558	56,406	693,614	417,538
	School district.....		430,345	492,076	112,780	1,035,201	253,369	568,494	213,338
	General treasury.....	Mar. 31, 1921...	415,745	459,103	107,738	982,586	246,687	562,610	173,289
	Public trust fund.....	Mar. 31, 1921...	14,600	32,973	5,042	52,615	6,682	5,884	40,049
	Park district.....		2,430			2,430	98	1,832	500
	General treasury.....	Mar. 31, 1921...	2,345			2,345	13	1,832	500
	Investment fund.....	Mar. 31, 1921...	85			85	85		
159	Cedar Rapids, Iowa		1,827,265	616,275	497,509	2,941,049	219,737	2,249,196	472,116
	City corporation.....		989,559	151,898	497,509	1,638,966	218,674	1,209,026	211,266
	General treasury.....	Mar. 31, 1921...	977,172	150,898	497,282	1,625,352	216,794	1,205,864	202,694
	Public trust funds.....	Mar. 31, 1921...	12,387	1,000	227	13,614	1,880	3,162	8,572
	School district.....		837,706	464,377		1,302,083	1,063	1,040,170	260,850
	General treasury.....	June 30, 1921...	836,643	464,377		1,301,020		1,040,170	260,850
	Sinking fund.....	June 30, 1921...	1,063			1,063	1,063		

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.									
160	Newton, Mass.		\$3,219,752	\$2,815,193	\$582,603	\$6,617,548	\$470,787	\$3,381,361	\$2,765,390
	General treasury	Dec. 31, 1920	3,131,184	2,453,207	574,672	6,150,063	465,477	3,376,543	2,317,043
	License fund	Dec. 31, 1920	433	4,695		5,128		433	4,695
	Sinking fund	Dec. 31, 1920	82,592	356,670	2,738	442,000	1,500		440,500
	Public trust fund	Dec. 31, 1920	3,443	600	4,679	8,722	3,706	4,385	631
	Investment fund	Dec. 31, 1920	2,100		514	2,614	114		2,500
	Private trust fund	Dec. 31, 1920		21		21			21
162	New Castle, Pa.		862,263	62,575	379,031	1,303,869	238,476	938,563	126,830
	City corporation		445,241	26,197	273,652	745,090	168,895	504,497	71,698
	General treasury	Jan. 3, 1921	394,829	26,197	243,916	664,942	142,870	484,374	37,698
	Sinking fund	Jan. 3, 1921	50,412		29,736	80,148	26,025	20,123	34,000
	School district		417,022	36,378	105,379	558,779	69,581	434,066	55,132
	General treasury	June 30, 1921	417,022	378	101,938	519,338	69,322	413,649	36,367
	Sinking fund	June 30, 1921		36,000	3,441	39,441	259	20,417	18,765
163	Galveston, Tex.		1,589,456	246,143	112,514	1,948,113	96,807	1,514,904	336,402
	General treasury	June 30, 1921	870,338	167,829	48,237	1,085,904	38,894	980,611	66,399
	School fund	June 30, 1921	279,488	8,814	15,601	298,903	23,185	275,718	
	Sinking fund	June 30, 1921	404,259	75,000	45,011	524,270	33,727	258,575	231,968
	Public trust fund	June 30, 1921	1,150		3,665	4,815	1,001		3,814
	Investment fund	June 30, 1921	34,221			34,221			34,221
166	Montgomery, Ala.		1,032,665	1,235,867	260,574	2,529,106	146,731	1,552,346	830,029
	General treasury	June 30, 1921	1,031,931	1,228,376	259,591	2,519,898	143,858	1,547,078	828,962
	Library fund	Dec. 31, 1920	734	6,156	370	7,260	1,992	5,268	
	Private trust fund	June 30, 1921		1,335	613	1,948	881		1,067
167	Woonsocket, R. I.		1,242,485	2,750,966	283,163	4,276,614	164,765	1,693,829	2,418,000
	General treasury	Dec. 31, 1920	1,173,931	2,561,900	272,781	4,007,694	106,122	1,688,105	2,213,467
	Library fund	Dec. 31, 1920	455		1,409	1,864	1,283	581	
	License fund	Dec. 31, 1920		724		724			724
	Cash in transit	Dec. 31, 1920		75		75			
	Sinking fund	Dec. 31, 1920	67,986	183,152	7,685	258,823	55,014		203,809
	Public trust funds	Dec. 31, 1920	1,031	5,115	1,288	7,434	2,291	5,143	
168	Mount Vernon, N. Y.		1,954,308	1,176,329	452,647	3,583,284	259,830	2,287,476	1,035,978
	City corporation		1,133,228	1,087,811	296,248	2,517,287	233,936	1,305,896	977,455
	General treasury	Apr. 30, 1921	847,757	766,345	109,711	1,723,813	99,347	1,018,619	605,847
	Police fund	Apr. 30, 1921		127,326	1,516	128,842	136	128,706	
	Fire fund	Apr. 30, 1921		72,064	91	72,155	16	72,139	
	Health fund	Mar. 31, 1921	455			455		91	364
	County supervisors' fund	Dec. 31, 1920	5,568	45,682	1,471	52,721	10,280	42,441	
	Sinking fund	Apr. 30, 1921	269,823	72,856	177,234	519,913	120,988	39,681	359,244
	Public trust funds	Apr. 30, 1921	9,025	3,538	6,225	19,388	3,169	4,219	12,000
	School district		821,080	88,518	156,399	1,065,997	25,894	981,580	58,523
	General treasury	Apr. 30, 1921	816,730	40,075	147,934	1,004,739	21,178	925,113	58,448
	Library fund	Mar. 31, 1921	3,539	22,443	4,538	30,520	4,716	25,804	
	Public trust funds	Mar. 31, Apr. 30, 1921	811	26,000	3,927	30,738		30,663	75
169	Chelsea, Mass.		1,425,845	1,623,012	163,819	3,212,676	332,049	1,658,828	1,221,799
	General treasury	Dec. 31, 1920	1,385,513	1,399,943	163,819	2,949,275	332,049	1,657,853	959,373
	License fund	Dec. 31, 1920	21	117		138		21	117
	Sinking fund	Dec. 31, 1920	39,209	222,952		262,161			262,161
	Public trust funds	Dec. 31, 1920	1,102			1,102		954	148
170	Pueblo, Colo.		1,608,115	1,030,469	116,380	2,754,964	209,301	1,411,664	1,133,999
	City corporation		1,219,502	797,680	94,046	2,111,228	163,641	1,024,313	923,274
	General treasury	Dec. 31, 1920	895,862	365,243	47,119	1,308,224	75,040	725,511	507,673
	Library fund	Dec. 31, 1920	756	9,885	261	10,902	95	10,807	
	Water funds	Dec. 31, 1920	289,214	327,302	6,336	622,852	3,143	287,030	332,079
	Sinking fund	Dec. 31, 1920	29,532	91,195	28,125	148,872	77,681		71,191
	Public trust fund	Dec. 31, 1920	1,042	3,082	9,956	14,080	6,546	965	6,569
	Investment funds	Dec. 31, 1920	3,076	973	2,249	1,336			5,162
	School district		388,613	232,789	22,334	643,736	45,660	387,351	210,725
	General treasury	June 30, 1920	372,267	232,789	16,990	622,046	38,774	387,187	196,085
	Sinking funds	June 30, 1920	16,346		5,344	21,690	6,886	164	14,640
171	Lakewood, Ohio.		1,438,800	1,278,370	1,027,117	3,744,417	1,258,548	1,918,228	567,641
	City corporation		802,203	369,008	725,891	1,897,102	554,307	1,006,881	335,914
	General treasury	Dec. 31, 1920	344,068	285,795	711,308	1,341,171	478,443	821,845	40,883
	Fee and special fund	Dec. 31, 1920	7,820			7,820		7,820	
	Sinking funds	Dec. 31, 1920	450,272	70,313	5,018	526,503	66,277	177,216	283,010
	Public trust funds	Dec. 31, 1920	43		671	714			
	Private trust fund	Dec. 31, 1920		12,900	7,994	20,894	8,873		12,021

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.									
183	Oak Park, Ill.		\$1,457,864	\$801,356	\$420,007	\$2,679,227	\$561,947	\$1,450,767	\$666,513
	City corporation.....		732,775	573,376	320,046	1,626,197	342,043	745,555	538,599
	General treasury.....	Dec. 31, 1920...	701,159	559,479	289,219	1,549,857	300,785	719,170	529,902
	Library fund.....	Dec. 31, 1920...	19,287	213	16,036	35,536	13,473	22,063	
	Public trust funds.....	May 31, Dec. 31, 1920.	11,579	9,158	9,134	29,871	20,755	4,322	4,794
	Investment funds.....	Dec. 31, 1920...	750	1,000	2,282	4,032	3,819		213
	Private trust funds.....	Dec. 31, 1920...		3,526	3,375	6,901	3,211		3,690
	School district.....		676,340	185,815	92,597	954,752	217,040	621,763	115,949
	General treasury.....	June 30, Dec. 31, 1920.	665,681	169,314	87,968	922,963	209,955	613,460	99,548
	Public trust funds.....	June 30, 1920; Mar. 31, 1921.	10,659	16,501	4,629	31,789	7,035	8,303	16,401
	Park district.....		48,749	42,165	7,364	98,278	2,864	83,449	11,965
	General treasury.....	Mar. 31, 1921...	48,749	42,165	7,364	98,278	2,864	83,449	11,965
184	Stockton, Calif.		1,694,358	463,410	301,977	2,459,745	273,210	1,714,132	472,403
	City corporation.....		1,037,667	132,355	212,602	1,352,624	217,363	1,017,858	147,403
	General treasury.....	Dec. 31, 1920...	842,967	43,697	180,813	1,067,477	183,741	787,651	96,085
	Special assessment fund.....	Dec. 31, 1920...	190,413			190,413		190,413	
	Sinking fund.....	Dec. 31, 1920...		54,682	20,671	75,363	20,975	33,913	20,475
	Public trust funds.....	June 30, Dec. 31, 1920.	4,287	2,869	7,263	14,419	8,538	5,881	
	Private trust fund.....	Dec. 31, 1920...		31,097	3,855	34,952	4,109		30,843
	School district.....		656,691	331,055	89,375	1,077,121	55,847	696,274	325,000
	General treasury.....	June 30, 1920...	530,929	331,000	87,493	949,422	53,773	620,649	275,000
	Sinking fund.....	June 30, 1920...	125,570	55		125,625		75,625	50,000
	Public trust fund.....	June 30, 1920...	192		1,882	2,074	2,074		
185	Everett, Mass.		1,181,802	1,110,736	643,654	2,936,192	363,655	1,469,624	1,103,513
	General treasury.....	Dec. 31, 1920...	1,158,904	1,095,771	617,274	2,871,949	319,447	1,468,862	1,083,640
	License fund.....	Dec. 31, 1920...	162	1,733		1,895		162	1,733
	Sinking funds.....	Dec. 31, 1920...	22,736	7,990	23,608	54,334	38,034		16,300
	Private trust funds.....	Dec. 31, 1920...		5,242	2,772	8,014	6,174		1,840
186	West Hoboken, N. J.		942,287	609,473	264,499	1,816,259	186,460	908,011	721,788
	General treasury.....	Dec. 31, 1920...	745,054	357,732	154,227	1,257,013	112,937	489,054	655,002
	Health fund.....	Dec. 31, 1920...	436	2,000	455	2,891		2,650	241
	School fund.....	June 30, 1920...	181,196	217,081	68,114	466,371	33,037	408,293	28,021
	Library fund.....	Dec. 31, 1920...	783	3,000	933	4,716	786	3,930	
	License fund.....	Dec. 31, 1920...	75			691		75	616
	Recorder's court fund.....	Dec. 31, 1920...	25	1,175		1,200			1,200
	Sinking fund.....	Dec. 31, 1920...	11,679	27,889	30,364	69,032	33,224		36,708
	Public trust fund.....	Dec. 31, 1920...	3,039		10,406	13,445	6,436	7,009	
187	Springfield, Mo.		861,185	158,627	187,514	1,207,326	294,282	884,202	28,842
	City corporation.....		453,245	1,897	63,129	518,271	75,850	420,309	22,112
	General treasury.....	June 30, 1921...	376,726	317	60,698	437,741	72,353	353,060	12,328
	Special assessment fund.....	June 30, 1921...	62,378			62,378		62,378	
	Sinking funds.....	June 30, 1921...	14,141		1,386	15,527	2,656	4,871	8,000
	Private trust fund.....	June 30, 1921...		1,580	1,045	2,625	841		1,784
	School district.....		407,940	156,730	124,385	689,055	218,432	463,893	6,730
	General treasury.....	June 30, 1921...	407,940	156,730	124,385	689,055	218,432	463,893	6,730
188	San Jose, Calif.		907,691	193,338	153,500	1,254,529	122,475	868,718	263,336
	City corporation.....		449,624	139,212	136,787	725,623	115,258	381,235	229,130
	General treasury.....	Nov. 30, 1920...	441,164	40,987	135,688	617,839	114,246	373,382	130,211
	Special assessment fund.....	Nov. 30, 1920...	6,191			6,191		6,191	
	Sinking fund.....	Nov. 30, 1920...		22,925		22,925			22,925
	Public trust funds.....	Nov. 30, 1920...	1,273	2,437	512	4,222	563	1,662	1,997
	Investment fund.....	Nov. 30, 1920...	996	70,610		71,606			71,606
	Private trust funds.....	Nov. 30, 1920...		2,253	587	2,840	449		2,391
	School district.....		458,067	54,126	16,713	528,906	7,217	487,483	34,206
	General treasury.....	June 30, 1920...	418,820	41,657	16,713	477,190	7,217	469,473	500
	Sinking fund.....	June 30, 1920...	39,247	12,469		51,716		18,010	33,706
190	Medford, Mass.		1,448,234	1,370,207	230,136	3,048,577	198,854	1,560,745	1,288,978
	General treasury.....	Dec. 31, 1920...	1,426,176	1,221,525	219,230	2,866,931	180,875	1,560,493	1,125,563
	License fund.....	Dec. 31, 1920...	175	2,339		2,514		175	2,339
	School fund.....	Dec. 31, 1920...	53	1	88	152	74		1
	Sinking fund.....	Dec. 31, 1920...	20,481	132,340	7,375	160,196	9,748		150,448
	Public trust fund.....	Dec. 30, 1920...	1,261	1,000	808	3,069	860		2,209
	Investment fund.....	Dec. 31, 1920...	88			88			88
	Private trust fund.....	Dec. 31, 1920...		13,002	2,625	15,627	7,297		8,330

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.									
191	Superior, Wis.		\$1,470,240	\$1,511,535	\$298,510	\$3,280,285	\$213,615	\$1,825,880	\$1,240,790
	General treasury	Sept. 30, 1920	1,288,967	672,605	123,906	2,085,478	7,479	881,171	1,196,828
	School fund	June 30, 1920	84,901	797,205	138,412	1,020,518	171,597	848,759	162
	Library fund	June 30, 1921	1,397	26,000	18,109	45,506	20,495	25,011	
	Sinking fund	Sept. 30, 1920	88,852	9,483	5,020	103,355	6,853	56,544	40,258
	Public trust funds	Apr. 30, 1921	6,123	6,242	13,063	25,428	7,491	14,395	3,512
193	Dubuque, Iowa		1,259,650	376,012	492,685	2,128,347	182,545	1,344,410	601,392
	City corporation		865,690	376,012	412,060	1,653,762	149,910	925,460	578,392
	General treasury	Mar. 31, 1921	838,418	360,042	381,812	1,580,272	146,879	904,188	529,505
	Library fund	Dec. 31, 1920	290	145	23	453	26	432	
	Sinking funds	Mar. 31, 1921	22,759	9,755	21,963	54,477		10,802	43,675
	Public trust funds	Dec. 31, 1920	4,011	1,070	8,262	13,343	3,305	10,038	
	Investment funds	Mar. 31, 1921	212	5,000		5,212			5,212
	School district		393,960		80,625	474,585	32,635	418,950	23,000
	General treasury	June 30, 1921	393,960		80,625	474,585	32,635	418,950	23,000
195	Madison, Wis.		1,798,835	2,774,053	391,013	4,963,901	179,393	2,266,529	2,517,979
	General treasury	Dec. 31, 1920	1,755,039	1,463,562	348,498	3,567,099	115,623	1,580,476	1,871,000
	School fund	June 30, 1920	3,869	657,013	22,208	683,090		538,700	144,390
	Library fund	Dec. 31, 1920	582			1,104	464	640	
	Sinking fund	Dec. 31, 1920	24,333	546,511	7,167	578,011	51,030	144,181	382,800
	Public trust funds	June 30, Dec. 31, 1920	12,255	529	12,618	25,402	10,305	2,532	12,565
	Investment funds	Dec. 31, 1920	2,757	95,017		97,774			97,774
	Private trust funds	Dec. 31, 1920		11,421		11,421	1,971		9,450
196	Joliet, Ill.		1,175,124	589,092	250,914	2,015,130	245,464	1,343,087	426,579
	City corporation		723,235	195,620	148,543	1,067,398	141,382	646,760	279,256
	General treasury	Dec. 31, 1920	715,125	177,020	136,484	1,028,629	139,945	642,831	245,853
	Public trust funds	Apr. 30, Dec. 31, 1920	4,366	18,592	12,056	35,014	1,437	3,929	29,648
	Investment funds	Apr. 30, Dec. 31, 1920	3,744	8	3	3,755			3,755
	School district		451,889	393,472	102,371	947,732	104,082	696,327	147,323
	General treasury	June 30, 1920	451,889	393,472	102,371	947,732	104,082	696,327	147,323
97	Brookline, Mass.		2,510,326	1,409,240	268,616	4,188,182	125,233	2,452,046	1,610,903
	General treasury	Dec. 31, 1920	2,498,258	1,402,639	251,835	4,152,750	111,652	2,437,015	1,604,083
	License fund	Dec. 31, 1920	220	2,828		3,048		220	2,828
	Public trust funds	Dec. 31, 1920	11,850		11,000	22,850	7,124	14,811	915
	Private trust fund	Dec. 31, 1920		3,753	5,781	9,534	6,457		3,077
198	Muncie, Ind.		798,945	213,359	154,572	1,166,876	133,937	854,751	178,188
	City corporation		431,902	184,591	70,293	686,786	47,181	497,623	141,952
	General treasury	Dec. 31, 1920	292,998	112,743	37,663	443,404	18,134	355,751	69,519
	Special assessment fund	Dec. 31, 1920	98,423			98,423		98,423	
	Library fund	Dec. 31, 1920	727	81	141	949	89	214	646
	Cemetery fund	Dec. 31, 1920	26,248	161	19,325	45,734	8,774	34,048	2,912
	Sinking funds	Dec. 31, 1920	12,858	5,080	5,461	23,399	3,924	9,177	10,298
	Public trust fund	Dec. 31, 1920	648			648	638	10	
	Investment fund	Dec. 31, 1920		5,455		5,455			5,455
	Private trust funds	Dec. 31, 1920		61,071	7,703	68,774	15,622		53,152
	School district		367,043	28,768	84,279	480,090	86,756	357,128	36,206
	General treasury	July 31, 1920	341,265	28,768	84,177	454,210	81,642	347,862	24,706
	Sinking fund	July 31, 1920	25,778		102	25,880	5,114	9,266	11,500
199	Evanston, Ill.		1,370,138	546,771	331,788	2,248,697	264,177	1,595,166	389,354
	City corporation		712,077	116,713	186,486	1,015,276	127,067	748,317	139,892
	General treasury	Dec. 31, 1920	690,567	83,044	179,633	953,244	115,058	710,173	128,013
	Library fund	Dec. 31, 1920	3,744	22,069	2,563	28,376	2,650	25,726	
	Public trust fund	Dec. 31, 1920	17,766	11,600	4,290	33,656	9,359	12,418	11,879
	School district		647,931	430,058	143,576	1,221,565	134,496	839,607	247,462
	General treasury	June 30, 1920	647,755	425,058	143,576	1,216,389	134,496	839,607	242,286
	Investment fund	June 30, 1920	176	5,000		5,176			5,176
	Park district		10,130		1,726	11,856	2,614	7,242	2,000
	General treasury	Dec. 31, 1920	10,130		1,726	11,856	2,614	7,242	2,000
200	Columbia, S. C.		1,070,103	1,025,369	50,342	2,145,814	161,806	1,108,818	875,190
	City corporation		868,607	956,542	20,035	1,845,184	145,522	900,799	798,863
	General treasury	Dec. 31, 1920	842,495	933,222	1,842	1,777,559	96,104	896,042	785,413
	Sinking funds	Dec. 31, 1920	21,389	23,320	16,667	61,356	48,066	4,200	9,000
	Public trust funds	Dec. 31, 1920	4,743		1,222	5,975	1,058	467	4,450
	Private trust fund	Dec. 31, 1920			294	294			
	School district		201,496	68,827	30,307	300,630	16,284	208,019	76,327
	General treasury	June 30, 1920	176,052	68,500	8,370	252,922	1,403	195,519	56,000
	Sinking fund	June 30, 1920	25,444	327	21,937	47,708	14,881	12,500	20,327

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.									
202	Taunton, Mass.		\$1,617,223	\$2,025,585	\$128,640	\$3,771,448	\$341,029	\$1,742,434	\$1,687,895
	General treasury	Nov. 30, 1920	1,563,811	1,851,057	81,973	3,496,841	275,040	1,742,434	1,479,367
	License fund	Nov. 30, 1920		4,170		4,170			4,170
	Petty cash funds	Nov. 30, 1920			700	700			
	Sinking funds	Nov. 30, 1920	51,026	155,367	37,562	243,955	56,961		186,994
	Public trust funds	Nov. 30, 1920	1,797	3,254		5,051			5,051
	Investment funds	Nov. 30, 1920		2,052	2,769	5,410	2,384		3,026
	Private trust funds	Nov. 30, 1920		9,685	5,636	15,321	5,944		9,377
204	Battle Creek, Mich.		1,723,280	1,812,994	327,713	3,863,987	524,682	1,850,679	1,488,626
	City corporation		861,768	1,389,609	31,669	2,283,046	74,239	961,041	1,247,766
	General treasury	Mar. 21, 1921	861,768	1,389,609	31,669	2,283,046	74,239	961,041	1,247,766
	School district		861,512	423,385	296,044	1,580,941	450,443	889,638	240,860
	General treasury	July 15, 1921	861,512	423,385	296,044	1,580,941	450,443	889,638	240,860
205	Newport News, Va.		709,409	1,000,624	118,998	1,829,031	157,333	1,147,453	524,245
	General treasury	June 30, 1921	661,156	749,941	83,344	1,494,441	74,268	902,854	517,319
	School fund	June 30, 1921	42,697	245,683		288,380	36,855	244,599	6,926
	Sinking fund	June 30, 1921	5,556	5,000	35,654	46,210	46,210		
206	Waterloo, Iowa		1,168,417	1,130,707	169,943	2,469,067	110,118	1,933,291	425,658
	City corporation		626,049	334,699	155,917	1,116,665	108,656	754,791	253,218
	General treasury	Mar. 31, 1921	594,099	198,796	101,037	893,932	77,000	742,054	74,878
	Sinking funds	Mar. 31, 1921	28,656	225	4,141	33,022	8,209	9,713	15,100
	Public trust funds	Mar. 31, 1921	3,134		742	3,876	852	3,024	
	Investment fund	Mar. 31, 1921	160			160			160
	Private trust fund	Mar. 31, 1921		135,678	49,997	185,675	22,595		163,080
	School district		542,368	796,008	14,026	1,352,402	1,462	1,178,500	172,440
	General treasury	June 30, 1921	542,368	796,008	14,026	1,352,402	1,462	1,178,500	172,440
207	East Chicago, Ind.		1,097,002	511,716	484,896	2,093,614	384,923	1,427,984	280,707
	City corporation		714,426	511,716	184,237	1,410,379	306,454	840,518	263,407
	General treasury	Dec. 31, 1920	427,408	353,983	77,114	858,505	173,166	599,171	86,168
	Special assessment funds	Dec. 31, 1920	249,603		3,059	252,662		241,347	11,315
	Sinking fund	Dec. 31, 1920	37,415		49,624	87,039	84,039		3,000
	Private trust funds	Dec. 31, 1920		157,733	54,440	212,173	49,249		162,924
	School district		382,576		300,659	683,235	78,469	587,466	17,300
	General treasury	July 31, 1920	382,576		300,659	683,235	78,469	587,466	17,300
208	Hammond, Ind.		1,023,545	782,143	298,728	2,104,416	365,148	1,107,187	632,081
	City corporation		503,868	506,555	148,869	1,159,292	161,626	555,130	442,636
	General treasury	Dec. 31, 1920	480,434	185,594	110,017	776,045	105,136	553,815	117,094
	Improvement funds	Dec. 31, 1920	5,557		3,389	8,946	3,928		5,018
	Sinking fund	Dec. 31, 1920	1,945		2,281	4,226	1,226		3,000
	Public trust funds	Dec. 31, 1920	15,932	5,581	5,241	26,754	3,711	1,315	21,728
	Private trust funds	Dec. 31, 1920		315,380	27,941	343,321	47,525		295,796
	School district		519,677	275,588	149,859	945,124	203,622	552,057	189,445
	General treasury	July 31, 1921	519,677	275,588	149,859	945,124	203,622	552,057	189,445
209	Aurora, Ill.		927,792	160,497	151,515	1,239,804	110,357	909,541	219,906
	City corporation		653,168	112,883	76,016	842,067	91,710	551,773	198,584
	General treasury	Dec. 31, 1920	630,721	105,028	53,744	789,493	69,213	530,785	189,495
	Library fund	May 31, 1920	13,923		14,969	28,892	14,605	14,287	
	Public trust funds	Dec. 31, 1920	7,130	7,097	7,186	21,413	7,892	4,432	9,089
	Investment fund	Dec. 31, 1920	1,394	758	117	2,269		2,269	
	School district		274,624	47,614	75,499	397,737	18,647	357,768	21,322
	General treasury	June 30, 1920	274,624	47,614	75,499	397,737	18,647	357,768	21,322
210	Council Bluffs, Iowa		1,270,670	799,319	317,131	2,396,120	545,730	1,670,295	180,095
	City corporation		764,137	537,367	225,128	1,526,632	477,156	879,381	170,095
	General treasury	Mar. 31, 1921	740,790	436,728	148,028	1,325,546	390,560	867,637	67,349
	Sinking funds	Mar. 31, 1921	12,188	60,000	6,697	78,885	15,485	3,400	60,000
	Public trust funds	Mar. 31, 1921	11,159	200	58,103	69,462	61,118	8,344	
	Private trust funds	Mar. 31, 1921		40,439	12,300	52,739	9,993		42,746
	School district		515,533	261,952	92,003	869,488	68,574	790,914	10,000
	General treasury	June 30, 1921	515,533	261,952	92,003	869,488	68,574	790,914	10,000

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.									
211	Chicopee, Mass.		\$1,460,511	\$1,191,957	\$193,012	\$2,851,480	\$83,270	\$1,778,934	\$989,276
	General treasury	Nov. 30, 1920	1,465,580	1,178,852	181,229	2,825,661	67,604	1,777,715	980,342
	License fund	Nov. 30, 1920	626	2,143	—	2,769	—	626	2,143
	Public trust funds	Nov. 30, 1920	305	—	—	1,279	602	593	84
	Private trust funds	Nov. 30, 1920	—	10,962	10,809	21,771	15,064	—	6,707
212	New Rochelle, N. Y.		2,324,770	2,528,199	449,007	5,301,976	722,505	2,539,763	2,039,708
	General treasury	Dec. 31, 1920	2,308,466	2,457,136	446,357	5,211,959	715,369	2,486,439	2,010,151
	County supervisors' fund	Dec. 31, 1920	4,358	54,829	—	59,187	6,943	52,041	203
	License fund	Dec. 31, 1920	52	234	—	286	—	52	234
	Public trust funds	Jan. 31, 1921	11,894	16,000	2,650	30,544	193	1,231	29,120
214	Auburn, N. Y.		1,373,748	1,121,249	101,642	2,596,639	137,631	1,455,441	1,003,567
	General treasury	June 30, 1921	1,225,046	506,345	23,930	1,755,321	79,510	769,262	906,549
	County supervisors' fund	Oct. 31, 1920	—	48,842	—	48,842	—	26,594	21,888
	School fund	June 30, 1921	8,060	489,408	45,835	543,303	46,805	472,498	24,000
	Water funds	June 30, 1921	130,205	62,509	17,912	210,626	1,632	180,850	28,144
	License fund	June 30, 1921	—	2,945	—	2,945	—	—	2,945
	Sinking fund	June 30, 1921	2,397	5,446	1,162	9,005	770	—	8,235
	Public trust funds	June 30, 1921	8,040	5,471	9,087	22,598	4,915	5,877	11,806
	Private trust fund	June 30, 1921	—	283	3,716	3,999	3,999	—	—
215	Quincy, Ill.		1,287,702	350,505	278,512	1,916,719	340,467	1,347,603	228,649
	City corporation		812,229	349,707	133,576	1,295,512	188,595	909,511	197,406
	General treasury	Apr. 30, 1921	653,179	284,005	108,615	1,045,799	126,725	796,714	122,360
	House of correction fund	Apr. 30, 1921	6,595	—	—	6,595	—	6,595	—
	Library fund	Apr. 30, 1921	300	10,500	1,499	12,299	—	12,299	—
	Boulevard and park fund	Mar. 9, 1921	409	29,652	990	31,051	69	21,253	9,729
	Water fund	Apr. 30, 1921	149,639	1,946	20,910	172,495	51,724	67,125	53,646
	Public trust funds	Apr. 30, 1921	1,215	12,829	1,102	15,146	4,580	5,625	5,041
	Investment fund	Apr. 30, 1921	892	—	—	892	—	—	892
	Private trust fund	May 13, 1921	—	10,775	460	11,235	5,497	—	5,738
	School district		475,473	798	144,936	621,207	151,872	438,092	31,243
	General treasury	June 30, 1921	475,440	798	144,936	621,174	151,872	438,092	31,210
	Public trust fund	June 30, 1921	33	—	—	33	—	—	33
218	Poughkeepsie, N. Y.		1,166,229	412,350	73,078	1,652,257	145,337	1,148,827	358,093
	General treasury	Dec. 31, 1920	1,155,436	364,169	70,563	1,590,168	122,590	1,147,175	320,403
	Sinking fund	Dec. 31, 1920	3,692	32,000	390	36,082	19,929	—	16,153
	Public trust funds	Dec. 31, 1920	7,101	16,181	2,725	26,007	2,818	1,652	21,537
219	Pontiac, Mich.		1,220,772	1,888,737	498,379	3,607,888	453,337	2,178,222	976,329
	City corporation		776,042	1,289,369	448,831	2,514,242	369,044	1,219,237	925,961
	General treasury	Apr. 30, 1920	775,650	1,262,469	448,831	2,486,950	369,044	1,219,237	898,669
	Investment funds	Apr. 30, 1920	392	26,900	—	27,292	—	—	27,292
	School district		444,730	599,368	49,548	1,093,646	84,293	958,985	50,368
	General treasury	Aug. 31, 1920	444,730	599,368	49,548	1,093,646	84,293	958,985	50,368
220	Austin, Tex.		1,184,175	250,851	91,472	1,526,498	48,558	1,121,496	356,444
	City corporation		921,945	169,392	85,203	1,176,540	26,520	874,097	275,923
	General treasury	Dec. 31, 1920	227,160	47,490	11,235	285,885	26,280	251,664	8,041
	Sewer and highway fund	Dec. 31, 1920	101,934	24,212	15,336	141,482	—	125,104	16,378
	Water, light, and power fund	Dec. 31, 1920	396,918	42,285	58,512	497,715	—	364,579	133,136
	Sinking fund	Dec. 31, 1920	195,813	55,405	—	251,218	—	132,850	118,368
	Investment fund	Dec. 31, 1920	120	—	120	240	240	—	—
	School district		262,230	81,459	6,269	349,958	22,038	247,399	80,521
	General treasury	Aug. 31, 1920	251,501	61,420	5,505	318,426	19,177	239,109	60,140
	Public trust fund	Aug. 31, 1920	10,729	20,039	764	31,532	2,861	8,290	20,381
222	Easton, Pa.		676,880	364,309	39,868	1,081,057	67,412	737,186	276,459
	City corporation		446,846	113,830	18,465	579,141	53,833	371,728	153,580
	General treasury	Jan. 3, 1921	442,934	31,440	17,092	491,466	49,117	371,509	70,840
	Sinking fund	Jan. 3, 1921	3,912	32,390	1,373	87,675	4,716	219	82,740
	School district		230,034	250,479	21,403	501,916	13,579	365,458	122,879
	General treasury	July 7, 1920	229,031	237,979	11,403	478,413	2,576	365,458	110,379
	Sinking fund	July 7, 1920	—	12,500	—	12,500	—	—	12,500
	Public trust fund	June 30, 1920	1,003	—	10,000	11,003	—	—	—
223	Wilmington, N. C.		868,752	987,449	87,505	1,943,706	114,593	1,116,868	712,245
	City corporation		685,572	794,476	22,614	1,502,662	61,252	732,434	708,976
	General treasury	May 31, 1921	682,661	765,000	13,627	1,461,288	52,767	705,545	702,976
	Health fund	May 31, 1921	—	25,476	—	25,476	—	25,476	—
	Sinking fund	May 31, 1921	861	3,500	3,605	8,066	8,066	—	—
	Public trust fund	May 31, 1921	1,850	500	5,382	7,832	419	1,413	6,000
	School district		183,180	192,973	64,891	441,044	53,341	384,434	3,269
	General treasury	June 30, 1921	144,667	192,689	24,732	362,088	—	359,103	2,985
	Sinking fund	June 30, 1921	38,513	284	40,159	78,956	53,341	25,331	284

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

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.									
226	Portsmouth, Ohio.....		\$804,175	\$387,026	\$279,769	\$1,470,970	\$354,752	\$765,409	\$350,809
	City corporation.....		556,199	230,607	215,363	1,002,169	273,052	462,165	266,952
	General treasury.....	Dec. 31, 1920.....	377,672	142,365	154,204	674,241	191,055	372,763	110,423
	Sinking fund.....	Dec. 31, 1920.....	178,089	84,519	61,159	323,767	81,963	85,713	156,091
	Public trust funds.....	Dec. 31, 1920.....		3,723		3,723	34	3,689	
	Investment fund.....	Dec. 31, 1920.....	438			438			438
	School district.....		247,976	156,419	64,406	468,801	81,700	303,244	83,857
	General treasury.....	Aug. 31, 1920.....	195,481	154,000	64,406	413,887	78,299	269,514	66,074
	Sinking fund.....	Aug. 31, 1920.....	52,495	2,419		54,914	3,401	33,730	17,783
227	New Brunswick, N. J.....		1,172,608	1,824,441	494,409	3,491,458	330,609	2,035,453	1,125,396
	General treasury.....	Dec. 31, 1920.....	723,044	1,371,329	179,863	2,274,236	95,562	1,273,214	905,460
	School fund.....	June 30, 1921.....	407,814	343,692	245,613	997,119	234,010	762,239	870
	Sinking fund.....	Dec. 31, 1920.....	41,750	109,420	68,933	220,103	1,037		219,066
228	Ogden, Utah.....		1,170,736	718,688	322,376	2,211,800	350,363	1,624,281	237,156
	City corporation.....		764,431	496,717	318,854	1,580,002	276,226	1,092,426	211,350
	General treasury.....	Dec. 31, 1920.....	762,991	482,864	295,805	1,541,660	275,899	1,079,431	189,330
	Library fund.....	May 31, 1920.....	1,440	9,625	2,779	13,844		11,844	2,000
	Sinking fund.....	Dec. 31, 1920.....			20,000				20,000
	Investment fund.....	Dec. 31, 1920.....		1,151		1,151		1,151	
	Private trust fund.....	Dec. 31, 1920.....		3,077	270	3,347	327		3,020
	School district.....		406,305	221,971	3,522	631,798	74,137	531,855	25,806
	General treasury.....	June 30, 1920.....	398,093	221,669	253	620,015	64,354	531,855	23,806
	Sinking fund.....	June 30, 1920.....	8,212	302	3,269	11,783	9,783		2,000
229	Oshkosh, Wis.....		974,247	810,010	146,570	1,930,827	62,777	1,069,815	798,235
	General treasury.....	Dec. 31, 1920.....	957,223	803,635	117,116	1,877,974	44,226	1,064,033	769,715
	Library fund.....	Dec. 31, 1920.....	1,020	3	554	1,577	1,229	345	3
	Public trust funds.....	Dec. 31, 1920.....	16,004	1,907	22,673	40,584	13,721	5,437	21,426
	Private trust funds.....	Dec. 31, 1920.....		4,465	6,227	10,692	3,601		7,091
230	Hazleton, Pa.....		508,784	306,472	156,909	972,165	231,056	716,637	24,472
	City corporation.....		194,176	103,263	63,361	360,800	68,600	276,937	15,263
	General treasury.....	Jan. 3, 1921.....	165,348	100,511	47,826	313,685	54,816	258,358	511
	Sinking fund.....	Jan. 3, 1921.....	28,828	2,752	15,535	47,115	13,784	18,579	14,752
	School district.....		314,608	203,209	93,548	611,365	162,456	439,700	9,209
	General treasury.....	June 30, 1920.....	314,608	203,209	93,548	611,365	162,456	439,700	9,209
237	Columbus, Ga.....		894,046	241,432	20,928	1,156,406	11,638	1,040,784	103,984
	General treasury.....	Nov. 30, 1920.....	764,431	232,421	12,342	1,009,194	10,512	931,064	67,618
	Library funds.....	June 30, 1920.....	875	3,895	640	5,410		5,410	
	Water fund.....	Sept. 30, 1920.....	128,740	5,116	7,475	141,331	655	104,310	36,366
	Sinking fund.....	Nov. 30, 1920.....			471	471	471		
240	Moline, Ill.....		1,105,468	324,046	143,833	1,573,347	190,616	1,031,644	351,087
	City corporation.....		736,288	77,500	100,560	914,348	158,183	649,558	106,607
	General treasury.....	Mar. 31, 1921.....	685,302	77,125	95,660	858,087	135,709	636,941	85,437
	Sinking fund.....	Mar. 31, 1921.....	39,803		2,040	41,903	14,675	9,228	18,000
	Public trust funds.....	Mar. 31, 1921.....	11,076		2,701	13,776	7,265	3,389	3,122
	Investment funds.....	Mar. 31, 1921.....	48			48			
	Private trust fund.....	Mar. 31, 1921.....		375	159	534	534		
	School district.....		369,180	246,546	43,273	658,999	32,433	382,086	244,480
	General treasury.....	June 30, 1921.....	369,180	246,546	43,273	658,999	32,433	382,086	244,480
241	Kokomo, Ind.....		576,151	340,000	173,759	1,089,910	177,217	737,638	175,055
	City corporation.....		359,385	290,531	62,336	712,252	56,363	503,314	152,575
	General treasury.....	Dec. 31, 1920.....	210,541	233,956	27,630	472,027	25,363	363,259	83,405
	Health fund.....	Dec. 31, 1920.....	479			479	244	235	
	Special assessment fund.....	Dec. 31, 1920.....	136,985			136,985		136,985	
	City court fund.....	Dec. 31, 1920.....	1,500			1,500			
	Sinking fund.....	Dec. 31, 1920.....	9,880		20,088	29,968	19,208	2,835	7,925
	Private trust fund.....	Dec. 31, 1920.....		56,575	14,718	71,293	10,048		61,245
	School district.....		216,766	49,469	111,423	377,658	120,854	234,324	22,480
	General treasury.....	July 31, 1920.....	194,331	47,469	99,225	341,025	105,613	227,926	7,456
	Sinking fund.....	July 31, 1920.....	22,435	2,000	12,198	36,633	15,241	6,398	14,994
242	Waltham, Mass.....		1,202,034	1,386,767	43,567	2,632,368	84,078	1,346,367	1,201,923
	General treasury.....	Jan. 31, 1921.....	1,182,567	1,196,157	21,597	2,400,321	78,657	1,342,280	979,384
	License fund.....	Jan. 31, 1921.....	311	2,812		3,123		311	2,812
	Sinking fund.....	Jan. 31, 1921.....	15,689	171,299	19,068	206,026	1,086		204,940
	Public trust funds.....	Jan. 31, 1921.....	3,041		2,627	5,668	1,892	3,776	
	Investment fund.....	Jan. 31, 1921.....	456	2,000		2,456			1,934
	Private trust funds.....	Jan. 31, 1921.....		14,499	275	14,774	1,921		12,853

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

GENERAL TABLES.

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

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

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1921—Continued.									
243	West New York, N. J.		\$1,115,050	\$1,009,007	\$304,357	\$2,428,414	\$212,236	\$1,122,899	\$1,093,279
	General treasury	Dec. 31, 1920	959,333	701,726	244,018	1,905,077	130,875	780,831	993,371
	School fund	June 30, 1920	141,248	243,516	2,590	387,354	14,800	342,068	30,486
	Cash in transit	Dec. 31, 1920	38,085	38,085		38,085	38,085		
	Sinking fund	Dec. 31, 1920	14,469	25,680	57,749	97,898	28,476		69,422
244	Muskogee, Okla.		1,324,682	487,740	284,540	2,096,962	323,782	1,231,819	541,361
	City corporation		838,700	351,421	124,305	1,314,426	223,035	712,486	378,905
	General treasury	June 30, 1921	518,721	98,311	61,745	678,777	43,805	471,374	163,598
	Library fund	June 30, 1921	1,534	16,364	1,011	19,209	645	15,564	
	Sinking fund	June 30, 1921	318,145	88,609	35,417	442,171	161,804	221,637	58,730
	Public trust fund	June 30, 1921			2,591	2,591	1,680	911	
	Investment fund	June 30, 1921		190		190			190
	Private trust funds	June 30, 1921		147,947	23,541	171,488	15,101		156,387
	School district		485,982	136,319	160,235	782,536	100,747	519,333	162,456
	General treasury	June 30, 1921	389,029	136,319	1,068	526,416	215	462,928	63,273
	Sinking fund	June 30, 1921	96,953		159,167	256,120	100,532	56,405	99,183
245	Newburgh, N. Y.		839,367	588,650	182,785	1,610,802	184,915	693,039	732,848
	General treasury	Dec. 31, 1920	749,668	387,019	55,953	1,192,640	80,420	424,679	687,541
	School fund	Dec. 31, 1920	81,391	186,751	3,362	271,504	7,665	263,786	53
	Sinking fund	Dec. 31, 1920	4,390	14,259	123,181	141,830	96,830		45,000
	Public trust fund	Dec. 31, 1920	3,918	621	289	4,828		4,574	254
246	Phoenix, Ariz.		1,232,378	1,001,944	1,449,386	3,683,708	848,147	2,781,510	54,051
	City corporation		873,153	633,292	1,338,556	2,845,001	635,794	2,173,808	35,399
	General treasury	June 30, 1921	867,697	633,292	1,324,882	2,825,871	618,664	2,173,808	35,399
	Sinking fund	June 30, 1921	5,456		13,674	19,130	19,130		
	School district		359,225	368,652	110,830	838,707	212,353	607,702	18,652
	General treasury	June 30, 1921	359,225	350,000	59,676	768,901	182,922	567,327	18,652
	Sinking fund	June 30, 1921		18,652	51,154	69,806	29,431	40,375	
248	Newport, R. I.		1,149,243	1,063,524	191,365	2,404,132	211,254	1,406,890	785,988
	General treasury	Dec. 31, 1920	1,078,061	1,024,350	68,754	2,171,165	106,848	1,363,259	701,058
	Home for aged men fund	Dec. 31, 1920	12	7,003	1,143	8,158	349	7,809	
	Library fund	Dec. 31, 1920	4,165	5,552	2,497	12,214	351	11,863	
	License fund	Dec. 31, 1920		472		472			472
	Sinking fund	Dec. 31, 1920	18,228	15,633	41,786	75,647	26,647		49,000
	Public trust funds	Dec. 31, 1920	43,677	2,817	38,025	84,519	40,348	23,959	20,212
	Investment funds	Dec. 31, 1920	5,100	1,500		6,600			6,600
	Private trust funds	Dec. 31, 1920		6,197	39,160	45,357	36,711		8,646
249	Cumberland, Md.		719,588	828,088	27,645	1,573,321	246,217	813,533	513,571
	City corporation		520,282	828,088	23,447	1,369,817	243,722	612,524	513,571
	General treasury	Mar. 31, 1921	509,812	800,298	23,101	1,333,211	241,929	611,918	479,364
	Sinking fund	Mar. 31, 1921	10,470	25,790	346	36,606	1,793	606	34,207
	School district		199,306		4,198	203,504	2,495	201,009	
	General treasury	July 31, 1920	199,306		4,198	203,504	2,495	201,009	
250	Anderson, Ind.		1,127,647	310,165	136,857	1,574,669	261,557	1,219,772	93,340
	City corporation		863,054	300,574	101,555	1,265,183	223,884	960,575	80,724
	General treasury	Dec. 31, 1920	646,420	276,015	66,546	988,981	177,720	746,491	64,770
	County auditor's retention fund	Dec. 31, 1920	150			150		150	
	Special assessment fund	Dec. 31, 1920	199,711		576	200,587	716	199,871	
	Library fund	Dec. 31, 1920	1,155	11,844	763	13,262	2,166	11,096	
	Sinking fund	Dec. 31, 1920	12,161		23,766	35,927	31,262	1,665	3,000
	Public trust fund	Dec. 31, 1920	3,457		439	4,397	2,094	1,302	1,001
	Private trust fund	Dec. 31, 1920		13,214	8,665	21,879	9,926		11,953
	School district		264,593	9,591	35,302	309,486	37,673	259,197	12,616
	General treasury	July 31, 1920	264,593	9,591	35,302	309,486	37,673	259,197	12,616
251	Colorado Springs, Colo.		1,112,196	179,798	81,281	1,373,275	53,799	979,140	340,336
	City corporation		692,879	169,457	59,872	922,208	26,881	603,784	291,543
	General treasury	Dec. 31, 1920	690,483	33,934	51,049	775,466	24,398	600,296	150,772
	Sinking fund	Dec. 31, 1920		105,800	2,514	108,314	814		108,000
	Public trust funds	Dec. 31, 1920	1,825	2,054	5,333	8,212	768	3,488	4,956
	Investment fund	Dec. 31, 1920	571	6,000		6,571			6,571
	Private trust fund	Dec. 31, 1920		21,669	976	22,645	1,401		21,244
	School district		419,317	10,341	21,409	451,067	26,918	375,356	48,793
	General treasury	June 30, 1920	385,579	10,341	17,604	413,524	23,195	375,356	14,973
	Sinking fund	June 30, 1920	33,738		3,805	37,543			33,820
252	Lynchburg, Va.		1,096,782	290,859	101,938	1,489,579	111,956	1,001,672	375,951
	General treasury	Jan. 31, 1921	1,035,120	128,045	101,938	1,265,103	111,695	908,575	244,833
	School fund	Jan. 31, 1921	28,312	72,046		100,358	261	93,097	7,000
	Sinking fund	Jan. 31, 1921	33,350	90,768		124,118			124,118

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
	Grand total.....		\$2,007,008,796	\$2,358,972,168	\$562,888,189	\$4,928,869,153	\$614,614,918	\$2,222,566,519	\$2,091,687,716
	Group I.....		1,043,204,537	1,381,829,763	296,226,743	2,721,261,043	283,696,221	1,137,610,544	1,299,954,278
	Group II.....		243,791,437	322,531,053	88,998,434	655,320,924	96,342,561	267,372,423	291,605,940
	Group III.....		350,025,014	325,260,402	88,831,997	764,117,413	112,947,819	393,130,899	258,038,695
	Group IV.....		212,272,596	182,291,834	52,590,642	447,155,072	72,324,160	242,233,144	132,597,768
	Group V.....		157,715,212	147,059,116	36,240,373	341,014,701	49,304,157	182,219,509	109,491,035

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

1	NEW YORK, N. Y.		\$408,449,756	\$519,021,487	\$95,457,638	\$1,022,928,881	\$32,913,664	\$389,276,458	\$600,738,759
	General treasury.....	Dec. 31, 1922.....	351,630,476	445,203,101	84,435,201	881,268,778	17,604,508	379,753,452	483,910,818
	Mortgage tax fund.....	Dec. 31, 1922.....	2,391,512	2,368,300		4,759,812		47,064	4,712,748
	Foreign insurance fund.....	Dec. 31, 1922.....	460,836	51,593		512,429		213,469	298,960
	Cash in transit.....	Dec. 31, 1922.....		550,438	541,721	1,092,159	550,438		541,721
	Sinking funds.....	Dec. 31, 1922.....	44,192,946	39,426,708	5,155,998	88,775,652	7,777,105	335,117	80,663,430
	Public trust funds.....	Dec. 31, 1922.....	7,250,283	15,632,230	618,736	23,501,249	1,236,052	8,927,356	13,337,841
	Investment funds.....	Dec. 31, 1922.....	2,523,703	18,847		2,542,550			2,542,550
	Private trust funds.....	Dec. 31, 1922.....		15,770,270	4,705,982	20,476,252	5,745,561		14,730,691
2	CHICAGO, ILL.		153,560,705	271,162,813	56,690,614	481,414,132	65,486,327	163,079,761	252,848,044
	City corporation.....		84,556,564	104,826,697	49,954,472	239,337,733	56,162,824	82,035,610	101,139,299
	General treasury.....	Dec. 31, 1922.....	82,005,290	61,433,111	21,310,971	164,749,372	26,390,849	79,409,410	58,949,113
	Library funds.....	Dec. 31, 1922.....	60,317	9,142	4,741	74,200	6,181	16,763	51,256
	Public trust funds.....	Dec. 31, 1922.....	1,341,261	3,354,365	578,132	5,273,758	975,266	2,559,136	1,739,356
	Investment funds.....	Dec. 31, 1922.....	1,149,696	38,836,540	27,630,049	67,616,285	28,271,296	50,301	39,294,688
	Private trust funds.....	Dec. 31, 1922.....		1,193,539	430,579	1,624,118	519,232		1,104,886
	County.....		13,151,920	112,498,825	3,221,444	128,872,189	2,554,746	13,968,355	112,349,088
	General treasury.....	Nov. 30, 1922.....	13,141,808	8,797,642	3,175,709	25,115,159	2,498,899	13,968,355	8,647,905
	County-as-agent fund.....	Nov. 30, 1922.....		103,701,137		103,701,137			103,701,137
	Investment fund.....	Nov. 30, 1922.....	10,112	46	45,430	55,588	55,542		46
	Private trust fund.....	Nov. 30, 1922.....			305		305		
	School district.....		39,026,011	37,454,855	1,199,407	77,680,273	2,512,134	40,802,304	34,365,835
	General treasury.....	Dec. 31, 1922.....	34,246,750	36,723,468	785,575	71,755,793	2,224,177	40,490,815	29,041,301
	Public trust funds.....	Dec. 31, 1922.....	4,763,477	197,187	413,832	5,374,496	287,957	311,989	4,774,550
	Investment fund.....	Dec. 31, 1922.....	15,784	534,200		549,984			549,984

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued.									
2	CHICAGO, ILL.—Continued.								
	Park district		\$9,954,494	\$8,271,810	\$2,289,969	\$20,516,273	\$4,256,172	\$12,736,923	\$3,523,178
	General treasury	Apr. 30, May 8, May 9, May 31, June 30, July 31, Nov. 30, Dec. 31, 1922; Feb. 28, Mar. 31, 1923.	9,504,800	7,112,276	1,845,596	18,462,672	3,759,641	12,381,379	2,321,652
	Sinking funds	Apr. 30, Dec. 31, 1922; Feb. 28, Mar. 31, 1923.	215,900	482,927	364,683	1,063,510	371,636	277,985	413,889
	Public trust fund	June 30, 1922	139,158	434,140	31,948	605,246	13,060	77,559	514,627
	Investment funds	Apr. 30, 1922; Feb. 28, Mar. 31, 1923.	94,636	216,239	37,625	348,500	96,127		252,373
	Private trust funds	May 8, Dec. 31, 1922; Feb. 28, Mar. 31, 1923.		26,228	10,117	36,345	15,708		20,637
	Sanitary district		6,871,716	8,110,626	25,322	15,007,664	451	13,536,569	1,470,644
	General treasury	Dec. 31, 1922	6,871,716	8,110,626	25,322	15,007,664	451	13,536,569	1,470,644
3	PHILADELPHIA, PA.		90,088,733	70,834,326	19,686,634	180,609,693	23,383,049	108,763,729	48,462,915
	City corporation		66,819,444	58,493,711	16,234,497	141,547,652	16,392,269	85,374,451	39,780,932
	General treasury	Dec. 31, 1922	54,035,466	38,929,481	14,467,476	107,432,423	15,482,720	72,083,434	19,866,269
	Special assessment fund	Dec. 31, 1922	774,333			774,333		774,333	
	Library fund	Dec. 31, 1922	19,232	497,348	92,744	609,324	77,007	532,317	
	Museum fund	Dec. 31, 1922	131,992	57,336	34,462	223,790	26,191	197,599	
	Sinking fund	Dec. 31, 1922	1,947,698	13,752,273	673,688	16,373,659	524,018	8,994,127	6,855,514
	Public trust funds	Dec. 31, 1922	5,972,225	5,252,585	844,581	12,069,391	248,741	2,790,825	9,029,825
	Investment funds	Dec. 31, 1922	3,933,498	4,400	74,076	4,016,974	27,797	1,816	3,987,361
	Private trust funds	Dec. 31, 1922		288	47,470	47,758	5,795		41,963
	School district		23,090,672	12,301,461	3,435,036	38,827,169	6,960,958	23,223,382	8,642,829
	General treasury	Dec. 31, 1922	22,877,515	11,397,001	2,663,745	36,938,261	6,780,103	23,037,706	7,120,452
	Sinking fund	Dec. 31, 1922	162,394	624,161	628,694	1,415,249	142,872		1,272,377
	Public trust fund	Dec. 31, 1922	27,570	130,299	24,358	182,227	1,260	180,967	
	Investment fund	Dec. 31, 1922	23,193	150,000	118,239	291,432	36,723	4,709	250,000
	Poor district		178,617	39,154	17,101	234,872	29,822	165,896	39,154
	General treasury	Dec. 31, 1922	178,126	39,154	16,982	234,262	29,475	165,633	39,154
	Public trust fund	Dec. 31, 1922	491		119	610	347	263	

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4	DETROIT, MICH.		65,119,041	124,903,077	2,737,270	192,759,388	7,068,768	119,542,903	66,147,717
	City corporation		56,824,912	111,357,084	1,161,685	169,343,681	5,788,138	111,512,251	52,043,202
	General treasury	June 30, 1922	51,953,190	101,110,455	293,083	153,356,728	3,418,244	110,965,902	38,972,582
	Welfare department funds	June 30, 1922	4,817	30,000	1,668	36,485	1,970	34,506	
	Sinking funds	June 30, 1922	4,713,475	9,978,312	788,205	15,479,992	2,292,269	455,281	12,732,442
	Public trust funds	June 30, 1922	91,433	119,824	34,254	245,511	27,808	56,562	161,141
	Investment funds	June 30, 1922	61,997	134	35,345	97,479	35,450		62,029
	Private trust funds	Dec. 31, 1922		118,359	9,127	127,486	12,388		115,098
	County		8,294,129	13,545,993	1,575,585	23,415,707	1,280,630	8,030,652	14,104,425
	General treasury	Nov. 30, 1922	8,281,240	458,748	1,545,781	10,315,769	1,200,307	8,011,517	1,103,945
	County-as-agent fund	Nov. 30, 1922		12,823,808		12,823,808			12,823,808
	Soldiers' relief commission fund	Nov. 30, 1922		18,400	729	19,129	74	19,055	
	Sinking fund	Nov. 30, 1922	12,889	192,237	392	205,518	48,321	80	157,117
	Private trust funds	Nov. 30, 1922		22,800	28,683	51,483	31,928		19,535
5	CLEVELAND, OHIO		53,455,910	80,794,688	41,278,328	175,528,926	50,923,151	59,038,535	65,567,240
	City corporation		29,207,057	13,933,132	14,521,904	57,662,093	14,824,604	31,771,431	11,066,058
	General treasury	Dec. 31, 1922	21,577,690	6,599,794	12,572,092	40,749,576	10,285,219	26,093,966	4,370,391
	Fee and special fund	Dec. 31, 1922	195,203			195,203		195,203	
	Sinking fund	Dec. 31, 1922	7,411,844	6,220,134	1,594,715	15,226,693	4,105,208	5,124,353	5,997,132
	Public trust funds	Dec. 31, 1922	22,320	383,236	36,216	441,772	83,862	357,909	1
	Private trust funds	Dec. 31, 1922		729,968	318,881	1,048,849	350,315		698,534
	County		9,816,765	50,004,225	10,477,624	70,298,614	13,597,372	6,329,451	50,371,791
	General treasury	Aug. 31, 1922	9,792,300	2,856,314	6,006,625	18,655,239	7,743,158	5,853,392	5,058,689
	County-as-agent fund	Aug. 31, 1922		45,409,599	3,431,498	48,841,097	4,851,824		43,989,273
	Sinking funds	Aug. 31, 1922	24,465	1,703,720	875,982	2,604,167	968,325	476,059	1,159,783
	Private trust funds	Aug. 31, 1922		34,592	163,519	198,111	34,065		164,046
	School district		14,432,088	16,857,331	16,278,800	47,568,219	22,501,175	20,937,653	4,129,391
	General treasury	Aug. 31, 1922	6,324,714	13,420,762	12,467,975	32,213,451	12,530,934	18,369,972	1,312,545
	Fee and special funds	Aug. 31, 1922; Mar. 31, 1923	55,386			55,386		55,386	
	Library fund	Mar. 31, 1923	990,825	2,024,862	2,985,001	6,000,688	4,882,582	1,113,348	4,758
	Miscellaneous fund	Aug. 31, 1922	4,052,325			4,052,325			
	Sinking funds	Aug. 31, Dec. 31, 1922	3,008,838	1,411,707	825,824	5,246,369	1,035,334	1,398,947	2,812,088
6	ST. LOUIS, MO.		35,380,951	11,444,248	7,675,784	54,500,983	9,622,923	31,547,705	13,330,355
	City corporation		24,347,286	10,612,410	4,920,021	39,879,717	5,108,368	22,498,532	12,272,817
	General treasury	Apr. 30, 1922	22,036,142	4,074,994	1,881,290	27,992,426	2,911,098	20,015,327	5,066,001
	Collector's fund	Apr. 10, 1922	282,053	1,073		283,126		202,816	80,310
	Circuit court fee fund	Dec. 31, 1922	124,426			124,426		119,338	5,088
	Probate court fee fund	Dec. 31, 1922	75,039			75,039		53,375	21,664
	Public improvement fund	Apr. 10, 1922	1,443,959	83,949		1,527,908		1,527,908	
	Convict labor account	Apr. 10, 1922	42,797			42,797		42,797	
	Library fund	Apr. 10, 1922	16,961	400,198	9,210	426,369	15,295	394,331	16,743
	Museum fund	Mar. 31, 1922	3,355	178	7,353	10,886	10,284	602	
	State revenue fund	Apr. 10, 1922		3,527,993		3,527,993			3,527,993
	Sinking funds	Apr. 10, 1922	198,455	2,351,194	2,970,626	5,520,275	2,113,611		3,406,664
	Public trust funds	Feb. 28, Mar. 31, Apr. 10, Dec. 31, 1922	87,212	156,758	51,408	295,378	55,886	141,982	97,510
	Investment funds	Mar. 31, Apr. 10, 1922	36,887	14,013		50,900		56	50,844
	Private trust funds	Apr. 10, 1922		2,060	134	2,194	2,194		

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

GENERAL TABLES.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued.									
6	St. Louis, Mo.—Continued. School district.....								
	General treasury.....	June 30, 1922.....	\$11,033,665	\$831,838	\$2,755,763	\$14,621,266	\$4,514,555	\$9,049,173	\$1,057,538
	Lunch-room fund.....	June 30, 1922.....	10,458,979	171,494	2,360,175	12,990,648	4,054,473	8,891,984	44,191
	Sinking fund.....	June 30, 1922.....	1,675	250,961	23,708	276,344	37,669		238,675
	Public trust funds.....	June 30, 1922.....	362,396	2,420	329,545	694,361	387,261	120,000	187,100
	Investment fund.....	June 30, 1922.....	207,404	127,371	13,640	348,415	4,777	36,990	306,648
	Private trust funds.....	June 30, 1922.....	3,211	4,000	18,074	25,285	21,875	199	3,211
		June 30, 1922.....		275,592	10,621	286,213	8,500		277,713
7	Boston, Mass. General treasury.....	Jan. 31, 1923.....	61,588,172	40,932,499	13,269,647	115,790,318	13,756,469	58,369,158	43,664,691
	County fund.....	Jan. 31, 1923.....	50,980,344	29,067,400	9,943,575	89,991,379	9,524,439	51,909,400	28,557,540
	Library fund.....	Jan. 31, 1923.....	429,190	2,775,404	135,963	3,340,557	39,333	2,819,134	482,090
	Public welfare fund.....	Jan. 31, 1923.....			5,392	5,392	4,357	1,035	
	Sinking fund.....	Jan. 31, 1923.....	493,133	1,410,937	1,837	1,905,907	1,785	1,408,624	495,498
	Public trust funds.....	Jan. 31, 1923.....	1,608,227	4,982,142	2,018,981	8,609,350	2,923,792		5,685,558
	Investment funds.....	Jan. 31, 1923.....	6,387,213	441,078	443,486	7,271,777	548,668	746,313	5,976,796
	Private trust funds.....	Jan. 31, 1923.....	1,690,065	2,106,449	422,242	4,218,756	437,700	1,484,652	2,296,404
				149,029	298,171	447,200	276,395		170,805
8	Baltimore, Md. General treasury.....	Dec. 31, 1922.....	30,467,874	22,125,886	2,729,693	55,323,453	3,343,671	38,393,973	13,585,809
	Sinking fund.....	Dec. 31, 1922.....	29,110,403	18,875,314	2,264,299	50,250,016	3,178,565	38,294,251	8,777,200
	Public trust funds.....	Dec. 31, 1922.....	1,253,451	3,232,666	451,121	4,937,238	136,773		4,800,465
	Investment fund.....	Dec. 31, 1922.....	93,669	17,906	9,185	120,760	17,894	99,722	3,144
			10,351		5,088	15,439	10,439		5,000
9	Los Angeles, Calif. City corporation.....		49,671,583	103,198,100	19,504,547	172,374,230	35,606,359	61,822,329	74,945,542
	General treasury.....	June 30, 1922.....	27,467,975	21,197,257	8,294,013	56,959,245	14,675,221	37,517,206	4,766,818
	Special assessment fund.....	June 30, 1922.....	23,262,109	19,596,995	7,619,523	50,478,627	13,688,027	33,454,556	3,336,044
	Convict labor account.....	June 30, 1922.....	3,924,471	6,284		3,930,755		3,930,755	
	Light and water emergency fund.....	June 30, 1922.....	14,384			14,384		14,384	
	Sinking funds.....	June 30, 1922.....			41,000	41,000	41,000		49,000
	Public trust funds.....	June 30, 1922.....	194,617	49,000	317,095	560,712	511,712		60,844
	Investment funds.....	June 30, 1922.....	5,126	170,057	112,521	287,704	109,349	117,511	276,298
	Private trust fund.....	June 30, 1922.....	67,268	202,264	7,075	276,607	309		1,044,632
	County.....	June 30, 1922.....		1,172,657	196,799	1,369,456	324,824		68,966,672
	General treasury.....	June 30, 1922.....	12,144,938	69,477,960	7,781,665	89,404,563	12,953,744	7,484,147	5,961,998
			11,580,453	3,638,329	2,973,031	18,191,813	5,003,195	7,226,620	

	County-as-agent fund	June 30, 1922		63,373,561	3,221,831	66,595,392	6,235,788		60,359,604
	Sinking funds	June 30, 1922	481,525	166,527	300,085	948,137	359,348	251,902	336,887
	Public trust funds	June 30, 1922	37,443	42,334	452	80,229	11,921	5,625	62,683
	Investment fund	June 30, 1922	45,517	911,550		957,067			957,067
	Private trust funds	June 30, 1922		1,345,659	1,286,266	2,631,925	1,343,492		1,288,433
	School district		10,558,670	12,522,883	3,428,869	26,010,422	7,977,394	16,820,976	1,212,052
	General treasury	June 30, 1922	8,635,242	11,739,765	2,313,747	22,638,754	6,278,590	16,230,141	180,023
	Sinking fund	June 30, 1922	1,372,276	783,118	1,115,122	3,270,516	1,698,804	590,835	980,877
	Investment fund	June 30, 1922	51,152			51,152			51,152
10	PITTSBURGH, PA.		37,383,429	24,734,319	18,485,626	80,603,374	16,234,774	42,084,649	22,283,951
	City corporation		19,323,661	10,304,737	9,265,977	38,894,375	7,420,321	21,184,456	10,089,598
	General treasury	Dec. 31, 1922	18,982,854	7,436,177	8,351,144	34,770,175	6,689,225	20,531,454	7,519,493
	Bridge fund	Dec. 31, 1922		1,382	3,013	4,395	2,074	2,321	
	Library fund	Dec. 31, 1922	153,012	416,320	27,906	597,238	37,626	559,612	
	Sinking fund	Dec. 31, 1922	108,189	2,369,379	792,653	3,270,221	812,621		2,457,600
	Public trust funds	Dec. 31, 1922	56,953	61,161	28,757	146,871	25,777	61,069	60,025
	Investment fund	Dec. 31, 1922	21,271	21,700	62,504	105,475	52,998		52,477
	County		7,260,028	4,056,758	3,662,345	14,979,131	3,095,782	9,195,662	2,687,687
	General treasury	Dec. 31, 1922	7,048,454	2,377,430	2,503,720	11,929,604	1,818,644	8,327,832	1,783,128
	Tuberculosis sanatorium, hospital for insane, and home for poor fund	Dec. 31, 1922	748	641,094	88,757	730,599	193,998	453,269	83,332
	Workhouse fund	Dec. 31, 1922	161,090	65,000	167,062	393,152	160,484	232,668	
	Training school fund	Dec. 31, 1922		111,159	51,407	162,566	51,879	110,687	
	Mothers' pension fund	May 31, 1922		45,876	17	45,893		45,841	52
	Sinking fund	Dec. 31, 1922	33,296	793,892	769,795	1,596,983	816,983		780,000
	Public trust fund	Dec. 31, 1922	16,440	22,307	81,587	120,334	53,794	25,365	41,175
	School district		10,799,740	10,372,824	5,557,304	26,729,868	5,518,671	11,704,531	9,506,666
	General treasury	Dec. 31, 1922	10,692,489	5,588,414	3,759,199	20,040,102	4,466,460	11,104,472	4,469,170
	Sinking fund	Dec. 31, 1922	81,477	4,735,596	1,530,088	6,347,161	733,160	600,059	5,013,942
	Public trust fund	Dec. 31, 1922	25,774	16,624	223,026	265,424			
	Private trust funds	June 30, Dec. 31, 1922		32,190	44,991	77,181	53,627		23,554
11	SAN FRANCISCO, CALIF.		30,288,822	73,116,481	10,571,625	113,976,928	11,958,791	33,130,043	68,888,004
	General treasury	June 30, 1922	28,806,359	33,526,672	7,401,608	69,734,639	8,851,492	31,896,454	28,986,693
	Special assessment fund	June 30, 1922	645,855			645,855		645,855	
	Municipal railway accident insurance fund	June 30, 1922	500	34,667	69,763	104,930	91,843	6,824	6,263
	Sinking fund	June 30, 1922		2,551,156	2,184,300	4,735,456	2,204,156		2,531,300
	Public trust funds	June 30, 1922	126,122	491,641	4,378	622,141	136,939	460,751	24,451
	Investment funds	June 30, 1922	709,986	35,256,538	617,331	36,583,855	377,687	120,159	36,086,009
	Private trust fund	June 30, 1922		1,255,807	294,245	1,550,052	296,674		1,253,378
12	BUFFALO, N. Y.		27,749,561	39,561,839	8,139,337	75,450,737	13,398,275	32,561,301	29,491,161
	City corporation		24,736,757	32,156,568	7,324,034	64,217,359	12,321,583	29,314,118	22,531,658
	General treasury	June 30, 1922	24,159,960	21,855,092	3,992,325	49,917,377	7,255,134	28,551,521	14,110,722
	City and county hall fund	Dec. 31, 1922	206		1,370		1,576		
	Library funds	June 30, Dec. 31, 1922	20,723	348,242	14,771	358,539	38,621	354,243	675
	Comptroller's cash account	June 30, 1922		3,636,116	2,469,897	6,106,013	3,628,423	109,242	2,368,348
	Sinking funds	June 30, 1922	335,979	765,321	501,587	1,602,687	700,920		901,967

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

GENERAL TABLES.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued.									
12	BUFFALO, N. Y.—Continued. City Corporation—Continued. Public trust funds Investment funds Private trust funds County General treasury County-as-agent fund City and county hall fund Private trust fund	June 30, Dec. 31, 1922 June 30, 1922 June 30, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922	\$219,137 752 3,012,804 3,012,641 163	\$146,523 5,144,648 260,626 7,405,271 1,106,259 6,116,902	\$167,635 244,931 11,715 815,303 103,416 242,615 1,082	\$533,295 5,390,331 272,341 11,233,378 4,222,316 6,359,517 1,245 650,300	\$136,131 532,883 27,895 1,076,692 158,418 403,217 1,245 513,812	\$299,112 3,247,183 3,247,183 	\$98,052 4,857,448 244,446 6,909,503 816,715 5,956,300 136,488
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000.									
13	MILWAUKEE, WIS. City corporation General treasury Public trust funds Investment fund Private trust fund County General treasury County-as-agent fund License fund Investment fund Private trust funds	 Dec. 31, 1922 Apr. 30, Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922	\$28,387,340 23,711,442 23,254,673 275,985 180,784 4,675,898 4,673,690 2,208	\$43,656,712 35,140,279 20,988,439 505,474 13,639,140 7,226 8,516,433 4,059,334 3,695,430 11,003 750,666	\$5,391,551 4,479,909 4,124,929 354,980 911,642 788,794 21,716 101,132	\$77,435,603 63,331,630 48,368,041 1,136,439 13,819,924 7,226 14,103,973 9,521,818 3,717,146 11,003 2,208 851,798	\$9,748,065 7,299,190 6,700,862 598,328 2,448,875 2,346,086 2,231 100,558	\$27,934,893 23,695,617 23,472,859 222,758 4,239,276 4,239,276 	\$39,752,645 32,336,823 18,194,320 315,353 13,819,924 7,226 7,415,822 2,936,456 3,714,915 11,003 2,208 751,240
14	WASHINGTON, D. C. General treasury Register of wills fund Recorder of deeds fund Militia fund School fund Library fund	June 30, 1922 June 30, 1922 June 30, 1922 June 30, 1922 June 30, 1922 June 30, 1922 June 30, 1922	25,059,692 24,162,170 70,681 89,875 69,637 11,190	5,938,908 513,281 6,023 44,925 109,789 1,218	9,385,047 8,777,213 12,034 7,161 26,702 456	40,383,647 33,452,664 70,681 107,932 52,086 205,128 12,864	9,540,164 8,864,943 20,130 1,171 25,746 861	23,832,755 21,131,157 70,474 75,756 50,915 72,431 10,785	7,010,728 3,456,564 12,046 107,961 1,218

	Park funds	June 30, 1922		930,742	85,062	1,015,804	76,342	939,462	
	Miscellaneous funds	June 30, 1922	201,336	1,321,261	90,160	1,612,757	97,448	1,057,153	458,156
	Sinking fund	June 30, 1922	201,285	1,076,963	1,623	1,279,871	45,966	177,970	1,055,935
	Public trust funds	June 30, 1922	253,518	201,882	84,052	539,452	34,510	246,652	258,290
	Private trust funds	June 30, 1922		1,732,824	300,584	2,033,408	373,047		1,660,361
15	NEWARK, N. J.		26,513,718	51,183,225	7,851,746	85,548,689	6,674,550	29,808,539	49,065,600
	City corporation		22,287,154	39,041,269	3,512,333	64,840,756	2,093,935	25,396,195	37,350,626
	General treasury	Dec. 31, 1922	19,625,810	20,807,470	1,125,020	41,558,300	1,129,899	14,081,684	26,346,717
	Court funds	Dec. 31, 1922	11,960	22,016		33,976		11,960	22,016
	Dental clinic fund	Dec. 31, 1922	161	12,500	2,689	15,350	2,632	12,718	
	School fund	June 30, 1922	1,840,143	6,522,003	320,088	8,682,234	256,070	8,320,832	105,332
	Library fund	Dec. 31, 1922	24,547	372,312	458	397,317	53,752	314,522	29,043
	Firemen's relief fund	Dec. 31, 1922	53,400			53,400		53,400	
	License fund	Dec. 31, 1922		5,588		5,588			5,588
	Petty cash fund	Dec. 31, 1922		5,500	6,446	11,946	10,296		1,650
	Sinking fund	Dec. 31, 1922	605,966	10,866,802	1,915,931	13,388,699	469,330	2,326,330	10,593,039
	Public trust funds	Dec. 31, 1922	111,349	188,971	104,629	404,949	123,505	228,801	52,643
	Investment fund	Dec. 31, 1922	13,818	167,021	15,993	196,832	30,177	45,948	120,707
	Private trust funds	Dec. 31, 1922		71,086	21,079	92,165	18,274		73,891
	County		4,226,564	12,141,956	4,339,413	20,707,933	4,580,615	4,412,344	11,714,974
	General treasury	Dec. 31, 1922	4,019,782	3,518,057	468,862	8,006,701	634,473	3,814,266	3,557,962
	County-as-agent fund	Dec. 31, 1922		7,019,026	3,286,729	10,305,755	3,616,167		6,689,588
	Health fund	Dec. 31, 1922	1,069	42,536	555	44,160		42,469	1,691
	Hospital fund	Dec. 31, 1922	7,753		3,429	11,182	3,907	7,275	
	Parental school fund	Dec. 31, 1922	328	24,854	1,334	26,516	2,345	23,116	1,055
	Vocational school fund	Dec. 31, 1922	16,187	49,600	5,987	71,774	10,694	61,080	
	Park fund	Dec. 31, 1922	16,661	627,622	27,517	671,800	215,480	454,086	2,234
	Petty cash fund	Dec. 31, 1922			8,266	8,096			170
	Sinking fund	Dec. 31, 1922	153,848	733,531	511,368	1,398,747	10,637	620	1,387,490
	Public trust funds	Dec. 31, 1922	5,587	2,235	3,665	11,487	2,683		8,804
	Investment funds	Dec. 31, 1922	5,349	124,495	21,701	151,545	76,133	9,432	65,980
16	CINCINNATI, OHIO		26,066,088	26,937,250	15,411,107	68,414,445	15,374,837	24,676,870	28,362,738
	City corporation		15,504,345	7,843,500	6,504,210	29,852,055	4,625,782	14,481,889	10,744,384
	General treasury	Dec. 31, 1922	8,377,684	1,683,982	5,475,149	15,536,815	3,336,899	8,980,059	3,219,857
	Fee and special funds	Aug. 31, 1922	211,264			211,264		211,264	
	University fund	Dec. 31, 1922	462,162	409,304	75,515	946,981	139,942	807,039	
	Sinking fund	Dec. 31, 1922	4,368,401	3,981,707	686,393	9,036,501	852,988	3,944,584	4,238,929
	Public trust funds	Dec. 31, 1922	680,759	293,308	117,962	1,092,029	116,379	538,943	436,707
	Investment fund	Dec. 31, 1922	1,404,075	1,000,000		2,404,075			2,404,075
	Private trust funds	Dec. 31, 1922		475,199	149,191	624,390	179,574		444,816
	County		6,247,299	15,954,964	6,642,427	28,844,690	8,036,854	3,933,378	16,874,458
	General treasury	Aug. 31, 1922	6,219,584	1,011,316	3,479,724	10,710,624	4,245,787	3,389,526	3,075,311
	County-as-agent fund	Aug. 31, 1922		13,813,609	2,465,732	16,279,341	3,130,410		13,148,931
	Library fund	June 30, 1922	12,518	259,289	9,622	281,429	4,854	245,915	30,660
	Sinking fund	Aug. 31, 1922	10,802	828,239	671,586	1,510,627	611,621	297,512	601,494
	Public trust fund	June 30, 1922	2,969		22	2,991	689	362	1,940
	Investment fund	June 30, 1922	1,426	18,480	33	19,939	19,207	63	669
	Private trust fund	Aug. 31, 1922		24,031	15,708	39,739	24,286		15,453

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

GENERAL TABLES.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued.									
16	CINCINNATI, OHIO—Continued.								
	School district.....		\$4,314,444	\$3,138,786	\$2,264,470	\$9,717,700	\$2,712,201	\$6,261,603	\$743,896
	General treasury.....	Aug. 31, 1922.....	4,204,795	2,632,540	2,052,780	8,890,115	2,552,642	5,843,901	493,572
	Fee and special fund.....	Aug. 31, 1922.....	31,403			31,403		31,403	
	Sinking fund.....	Aug. 31, 1922.....	56,520	505,837	211,097	773,454	159,094	385,774	228,586
	Public trust funds.....	Aug. 31, Dec. 31, 1922.....	11,726	409	593	12,728	465	525	11,738
	Investment fund.....	Aug. 31, 1922.....	10,000			10,000			10,000
17	MINNEAPOLIS, MINN.		21,670,060	27,609,427	3,397,899	52,677,386	3,921,145	25,056,530	23,699,711
	City corporation.....		19,263,763	7,720,391	2,419,781	29,403,935	2,654,089	22,417,485	4,332,361
	General treasury.....	Dec. 31, 1922.....	17,828,289	6,605,946	2,342,772	26,777,007	2,500,992	22,157,458	2,118,557
	School fund.....	Dec. 31, 1922.....	31,642		804	32,446	8,411	24,035	
	Sinking fund.....	Dec. 31, 1922.....	932,388	127,642	3,718	1,063,748	69,534		994,214
	Public trust funds.....	Aug. 31, Dec. 31, 1922.....	182,977	151,071	71,342	405,390	73,887	235,992	95,511
	Investment fund.....	Dec. 31, 1922.....	288,467	835,456		1,123,923			1,123,923
	Private trust fund.....	Dec. 31, 1922.....		276	1,145	1,421	1,265		156
	County.....		2,406,297	19,889,036	978,118	23,273,451	1,267,056	2,639,045	19,367,350
	General treasury.....	Dec. 31, 1922.....	2,375,455	915,014	488,843	3,779,312	650,187	2,639,045	490,080
	County-as-agent fund.....	Dec. 31, 1922.....		18,794,223	486,953	19,281,176	558,066		18,723,110
	Sinking funds.....	Dec. 31, 1922.....	30,842	179,799	2,322	212,963	58,803		154,160
18	NEW ORLEANS, LA.		17,768,233	20,210,596	5,177,571	43,156,400	7,421,858	17,550,943	18,183,599
	General treasury.....	Dec. 31, 1922.....	13,493,256	5,654,751	890,760	20,038,767	2,427,655	4,361,319	13,249,793
	Judicial expense fund.....	Dec. 31, 1922.....	262,221		84,539	346,760	40,666	306,094	
	Courthouse commission fund.....	Dec. 31, 1922.....		28,445	992	29,437	495	28,937	
	Fire commission fund.....	Dec. 31, 1922.....	5,412	985,000	133,586	1,123,998	16,887	1,107,111	
	Police commission fund.....	Dec. 31, 1922.....	66,783	1,057,029	47,182	1,170,994	58,328	993,243	119,423
	Health fund.....	Dec. 31, 1922.....	47,990	135,858	45,409	229,257	30,145	199,007	105
	Poor fund.....	Dec. 31, 1922.....	3,591	16,500	1,821	21,912	1,567	20,345	
	School fund.....	June 30, 1922.....	815,414	3,173,017	8,818	3,997,249	4,361	3,641,509	351,379
	Library fund.....	Dec. 31, 1922.....	6,473	78,000	1,900	86,373	8,213	78,160	
	Park, playground, and museum funds.....	Dec. 31, 1922.....	57,997	145,284	16,627	219,908	15,518	189,904	14,486
	Sewage and water fund.....	Dec. 31, 1922.....	990,791	2,304,106	1,848,510	5,143,407	1,135,931	3,170,255	837,221
	Public Belt Railroad fund.....	Dec. 31, 1922.....	1,658,117	40,936	37,200	1,736,253	119,962	1,455,346	160,945
	Cash in transit.....	Dec. 31, 1922.....		747		747	747		

	Sinking funds.....	Dec. 31, 1922.....	47,497	6,254,507	1,932,695	8,234,699	3,403,905	1,545,240	3,285,554
	Public trust funds.....	May 31, Aug. 31, Dec. 31, 1922.....	292,221	317,597	126,343	736,161	157,209	454,473	124,479
	Investment funds.....	Dec. 31, 1922.....	20,470		916	21,386			21,386
	Private trust funds.....	Dec. 31, 1922.....		18,819	273	19,092	269		18,823
19	KANSAS CITY, MO.....		17,314,830	19,117,747	6,024,282	42,456,859	7,039,204	18,347,473	17,070,182
	City corporation.....		8,812,233	3,480,975	1,773,928	14,067,136	1,795,241	8,836,561	3,435,334
	General treasury.....	Apr. 17, 1922.....	7,906,190	3,431,117	1,705,089	13,042,396	1,108,791	8,808,142	3,125,463
	Sinking funds.....	Apr. 17, 1922.....	867,701	1,412	45,983	915,096	660,071		255,025
	Public trust fund.....	Dec. 31, 1922.....	38,342	48,446	22,856	109,644	26,379	28,419	54,846
	County.....		2,533,162	12,330,281	2,015,221	16,878,664	1,987,709	2,943,096	11,947,859
	General treasury.....	Dec. 31, 1922.....	2,484,669	3,843,787	1,094,221	7,422,677	785,874	2,938,707	3,698,096
	County-as-agent fund.....	Dec. 31, 1922.....		8,420,873	873,761	9,294,634	1,167,294		8,127,340
	Sinking fund.....	Dec. 31, 1922.....		44,500	29,838	102,594	24,781	2,163	75,650
	Public trust fund.....	Dec. 31, 1922.....		21,121	17,401	58,759	9,760	2,226	46,773
	School district.....		5,969,435	3,306,491	2,235,133	11,511,059	3,256,254	6,567,816	1,686,989
	General treasury.....	June 30, 1922.....	5,410,241	2,964,316	1,513,652	9,888,209	3,200,840	6,567,816	119,553
	Sinking fund.....	June 30, 1922.....	559,194	342,175	721,481	1,622,850	55,414		1,567,436
20	INDIANAPOLIS, IND.....		16,661,264	23,026,939	9,175,087	48,863,290	7,522,064	20,723,081	20,618,145
	City corporation.....		8,993,747	4,775,206	5,331,947	19,100,900	4,735,890	9,831,963	4,533,047
	General treasury.....	Dec. 31, 1922.....	5,611,565	3,379,522	3,329,020	12,320,107	2,342,034	6,655,445	3,322,628
	Special assessment funds.....	Dec. 31, 1922.....	2,893,111	2,230	312	2,895,653	6	2,893,568	2,079
	Improvement fund.....	Dec. 31, 1922.....	23,477		11,383	34,860	11,337	23,523	
	Sinking funds.....	Dec. 31, 1922.....	328,479	108,000	956,484	1,392,963	1,057,621	158,342	177,000
	Public trust funds.....	Dec. 31, 1922.....	137,115	27,113	60,522	224,750	75,527	101,085	48,138
	Private trust funds.....	Dec. 31, 1922.....		1,258,341	974,226	2,232,567	1,249,365		983,202
	County.....		2,306,234	16,209,193	1,212,366	19,727,793	1,934,215	3,200,799	14,592,779
	General treasury.....	Dec. 31, 1922.....	1,439,133	2,001,402	891,175	4,331,710	1,340,781	2,961,540	29,389
	County-as-agent fund.....	Dec. 31, 1922.....		13,939,832	128,450	14,068,282	193,086		13,875,196
	Sinking funds.....	Dec. 31, 1922.....	867,101	213,722	170,987	1,251,810	373,786	239,259	638,765
	Private trust funds.....	Dec. 31, 1922.....		54,237	21,754	75,991	26,562		49,429
	School district.....		5,361,283	2,042,540	2,630,774	10,034,597	851,959	7,690,319	1,492,319
	General treasury.....	June 30, 1922.....	5,296,493	1,917,223	2,603,876	9,817,592	796,445	7,643,830	1,377,317
	Public trust funds.....	June 30, 1922.....	64,790	125,317	26,898	217,005	55,514	46,489	115,002
21	SEATTLE, WASH.....		29,627,323	45,154,452	13,394,497	88,176,272	11,404,231	34,950,053	41,821,988
	City corporation.....		20,401,277	22,308,197	7,774,059	50,483,533	8,358,808	24,457,963	17,066,762
	General treasury.....	Dec. 31, 1922.....	19,900,456	20,647,790	6,687,237	47,235,483	7,228,295	24,116,665	15,890,523
	Sinking funds.....	Dec. 31, 1922.....	369,157	1,573,313	983,386	2,925,856	979,295	217,488	1,729,073
	Public trust funds.....	Dec. 31, 1922.....	108,424	22,772	25,011	156,207	21,795	123,810	10,602
	Investment fund.....	Dec. 31, 1922.....	23,240	64,322	78,425	165,987	129,423		36,564
	County.....		3,449,508	19,079,808	4,678,721	27,208,037	1,884,489	2,862,309	22,461,239
	General treasury.....	Dec. 31, 1922.....	3,449,508	405,571	476,478	4,331,557	320,812	2,862,309	1,148,436
	County-as-agent fund.....	Dec. 31, 1922.....		18,665,840	4,201,803	22,867,643	1,563,147		21,304,496
	Private trust fund.....	Dec. 31, 1922.....		8,397	440	8,837	530		8,307
	School district.....		4,784,981	3,495,017	671,608	8,951,606	900,619	6,704,155	1,346,832
	General treasury.....	June 30, 1922.....	4,422,100	3,495,017	519,017	8,436,134	804,147	6,704,155	927,832
	Sinking fund.....	June 30, 1922.....	362,881		152,591	515,472	96,472		419,000

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

TABLE 2. - SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922 - (Con.)

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP II.—CITIES HAVING POPULATION OF 300,000 TO 500,000—Continued.									
21	SEATTLE, WASH.—Continued. Port of Seattle General treasury Sinking fund	Dec. 31, 1922 Dec. 31, 1922	\$991,557 768,041 223,516	\$271,430 49,825 221,605	\$270,109 257,771 12,338	\$1,533,096 1,075,637 457,459	\$260,315 241,182 19,133	\$925,626 624,089 301,537	\$347,155 210,366 136,789
22	ROCHESTER, N. Y. City corporation General treasury Sinking fund Public trust funds Investment fund Private trust funds County General treasury County-as-agent fund Private trust fund	Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922	17,611,676 16,077,577 15,863,805 122,685 85,639 5,448 1,773,110 1,534,099 1,534,099 3,582,159 367,612	22,652,031 18,696,729 16,431,012 469,019 16,473 7,115 1,947,169 3,955,302 5,531 3,582,159 367,612	5,370,668 4,689,616 1,331,538 2,598,192 552,634 33,193 174,059 681,052 436,934 169,863 74,255	45,634,375 39,463,922 33,626,355 3,189,896 654,746 45,756 1,947,169 6,170,453 1,976,564 3,752,022 441,867	6,109,295 5,578,616 2,133,430 2,590,181 573,223 40,308 241,474 530,679 293,950 172,494 64,235	23,562,867 21,906,534 21,825,511 599,715 81,023 5,448 1,705,695 1,656,333 1,656,333 3,579,528 377,632	15,962,213 11,978,772 9,667,414 599,715 500 5,448 1,705,695 3,983,441 26,281 3,579,528 377,632
23	JERSEY CITY, N. J. City corporation General treasury School fund Library fund License fund Sinking funds Public trust fund County General treasury County-as-agent fund Health funds Parental Home fund Park fund Sinking fund Public trust funds	Dec. 31, 1922 June 30, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922 Dec. 31, 1922	17,111,213 13,508,040 11,878,726 1,203,818 5,678 1,663 355,001 63,154 3,603,173 3,475,981 2,780,740 2,253 2,264 294 9,262 113,422 1,950	37,043,766 22,085,743 15,170,194 4,263,461 229,397 2,774 2,197,516 222,401 14,958,023 2,780,740 10,034,507 31,800 2,045 381,600 1,703,155 3,691	8,418,979 6,719,317 4,448,085 807,301 40,354 4,437 1,406,059 8,518 1,699,662 717,625 144,237 2,125 26,189 24,869 53,023 778,574 2,033	62,573,958 42,313,100 31,497,005 6,274,580 284,429 4,437 3,958,576 294,073 20,260,858 6,974,346 10,178,744 36,189 24,869 443,885 2,595,151 7,674	11,587,148 7,554,683 6,443,737 825,594 6,143 252,834 26,375 4,032,465 791,210 1,950,553 3,908 1,412 315,235 964,430 5,717	20,928,419 17,039,470 11,992,096 4,500,044 278,257 1,663 3,705,742 267,410 3,888,949 3,702,609 32,281 23,452 128,650 1,630,721 1,957	30,058,391 17,718,947 13,061,172 948,942 29 2,774 3,705,742 288 12,339,444 2,480,527 8,228,191 5

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

24	PORTLAND, OREG.		\$14,854,989	\$9,852,126	\$2,739,424	\$27,446,539	\$2,582,753	\$14,961,633	\$9,902,153
	City corporation		9,773,782	7,730,129	2,286,270	19,790,181	2,392,630	9,477,456	7,920,095
	General treasury	Nov. 30, 1922	6,729,068	6,080,524	1,278,979	14,088,571	1,328,268	7,856,688	4,903,615
	Dock commission fund	Nov. 30, 1922	1,170,992	535,795	503,228	2,210,015	350,414	1,558,917	300,684
	Sinking funds	Nov. 30, 1922	1,779,619	1,078,531	448,037	3,306,187	669,891		2,636,296
	Public trust funds	Nov. 30, 1922	91,115	9,455	21,538	122,108	6,053	61,851	54,204
	Investment fund	Nov. 30, 1922	2,988	25,824	34,488	63,300	38,004		25,296
	School district		4,117,607	1,339,532	97,520	5,554,659	96,072	4,133,878	1,324,709
	General treasury	June 30, 1922	4,081,948	810,255	21,558	4,913,761	93,428	4,124,342	695,991
	Sinking fund	June 30, 1922	2,346	255,614	51,280	309,240			309,240
	Public trust funds	June 30, Oct. 16, 1922	30,826	56,627	8,514	95,967	2,644	9,536	83,787
	Investment funds	June 30, 1922	2,487	217,036	16,168	235,691			235,691
	Port of Portland		963,600	782,465	355,634	2,101,699	94,051	1,350,299	657,349
	General treasury	Nov. 30, 1922	956,115	565,491	348,575	1,870,181	75,148	1,345,314	449,719
	Sinking fund	Nov. 30, 1922	6,513	174,016	6,199	186,728	5,399		181,329
	Investment fund	Nov. 30, 1922	972	42,958	860	44,790	13,504	4,985	26,301
25	DENVER, COLO.		13,932,350	10,952,708	3,434,715	28,319,773	4,780,838	13,372,632	10,166,303
	City corporation		9,333,555	10,221,775	2,127,852	21,683,182	3,140,942	8,791,488	9,750,752
	General treasury	Dec. 31, 1922	8,989,625	1,942,293	1,820,092	12,752,010	2,477,562	8,565,845	1,708,603
	Museum fund	Dec. 31, 1922	5,553	44,108	89	49,750	1,802	40,928	7,020
	Trust and agency fund	Dec. 31, 1922		6,361,663	62,649	6,424,312	112,820		6,311,492
	Clerk of county court fund	Dec. 31, 1922	45,509		4,403	49,912	4,855		45,057
	Clerk of district court fund	Dec. 31, 1922	82,521		3,592	86,113	2,986		83,127
	Sinking funds	Dec. 31, 1922	35,219	1,093,144	6,123	1,134,486	360,356	12,750	761,380
	Public trust funds	Dec. 31, 1922	175,074	443,396	29,874	648,344	35,592	171,965	440,787
	Investment funds	Dec. 31, 1922	54	134,046	3,817	137,917	9,471		128,446
	Private trust funds	Dec. 31, 1922		203,125	197,213	400,338	135,498		264,840
	School district		4,598,795	730,933	1,306,863	6,636,591	1,639,896	4,581,144	415,551
	General treasury	Aug. 31, 1922	4,598,795	730,933	1,306,863	6,636,591	1,639,896	4,581,144	415,551
26	TOLEDO, OHIO		11,178,959	7,509,266	6,293,743	24,981,968	5,893,734	14,197,818	4,890,416
	City corporation		6,650,222	5,563,180	779,132	12,992,534	1,335,456	8,075,208	3,581,870
	General treasury	Dec. 31, 1922	4,848,223	3,363,413	3,543	8,215,179	554,046	6,809,492	851,641
	Fee and special fund	Dec. 31, 1922	35,396			35,396		35,396	
	University fund	Dec. 31, 1922	133,738		65,772	199,510	18,024	181,486	
	Sinking fund	Dec. 31, 1922	1,603,650	1,675,449	667,742	3,946,841	699,445	949,008	2,298,388
	Public trust funds	Dec. 31, 1922	18,950	148,096	15,588	182,634	7,846	99,554	75,234
	Investment funds	Dec. 31, 1922	10,265		2,384	12,649	2,937	272	9,440
	Private trust funds	Dec. 31, 1922		376,222	24,103	400,325	53,158		347,167
	School district		4,528,737	1,946,086	5,514,611	11,989,434	4,558,278	6,122,610	1,308,546
	General treasury	Aug. 31, 1922	4,441,062	1,133,476	5,437,680	11,012,218	4,426,153	5,585,863	1,000,202
	Fee and special fund	Aug. 31, 1922	38,472			38,472		38,472	
	Sinking fund	Aug. 31, 1922	12,231	751,018	51,978	815,227	102,759	474,468	238,000
	Public trust fund	June 30, 1922	36,972	61,592	24,953	123,517	29,366	23,807	70,344

† Also the aggregate of payments and cash on hand at the close of the year.

GENERAL TABLES.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
27	COLUMBUS, OHIO.....		\$11,412,646	\$14,254,890	\$3,897,807	\$29,565,343	\$9,094,316	\$12,964,381	\$7,506,646
	City corporation.....		7,013,853	7,983,379	3,296,478	18,293,710	4,327,665	8,082,961	5,883,084
	General treasury.....	Dec. 31, 1922.....	6,390,380	4,135,640	2,902,080	13,428,100	3,952,268	6,555,783	2,920,049
	Fee and special fund.....	Dec. 31, 1922.....	94,410			94,410		94,410	
	Library fund.....	Dec. 31, 1922.....	1,308		18	1,326	43		825
	Sinking fund.....	Dec. 31, 1922.....	444,521	3,723,789	109,526	4,277,836	108,523	1,349,378	2,819,935
	Public trust funds.....	Dec. 31, 1922.....	82,527	821	13,341	96,689	8,105	82,829	5,755
	Investment funds.....	Dec. 31, 1922.....	707	825	4,417	5,949	1,846	103	4,000
	Private trust funds.....	Dec. 31, 1922.....		122,304	267,096	389,400	256,880		132,520
	School district.....		4,398,793	6,271,511	601,329	11,271,633	4,766,651	4,881,420	1,623,562
	General treasury.....	Aug. 31, 1922.....	4,330,001	5,256,256	462,979	10,049,236	4,588,955	4,527,958	932,323
	Fee and special fund.....	Aug. 31, 1922.....	28,816			28,816		28,816	
	Sinking fund.....	Dec. 31, 1922.....	39,976	1,015,255	138,350	1,193,581	177,696	324,646	691,239
28	PROVIDENCE, R. I.....		11,278,771	17,513,473	1,118,628	29,910,872	1,592,221	14,545,006	13,773,645
	General treasury.....	Sept. 30, 1922.....	10,743,345	11,297,483	661,237	22,702,065	655,946	14,513,622	7,532,497
	Fee fund.....	Sept. 30, 1922.....	8,916			8,916		8,916	
	License fund.....	Dec. 31, 1922.....		2,246		2,246			2,246
	Petty cash fund.....	Sept. 30, 1922.....		3,385		3,385	3,235		150
	Cash in transit.....	Sept. 30, 1922.....		677,336	289,781	967,117	677,336		289,781
	Sinking fund.....	Sept. 30, 1922.....	467,771	5,124,424	79,982	5,672,177	156,730		5,515,447
	Public trust funds.....	Sept. 30, Dec. 31, 1922.....	48,949	52,520	43,314	144,783	47,341	16,213	81,229
	Investment funds.....	Sept. 30, 1922.....	9,790	273,824	4,480	288,094	7,839	6,255	274,000
	Private trust funds.....	Sept. 30, 1922.....		82,255	39,834	122,089	43,794		78,295
29	ST. PAUL, MINN.....		11,033,576	7,485,463	1,554,383	20,073,422	1,524,155	12,309,569	6,239,698
	General treasury.....	Dec. 31, 1922.....	10,705,916	2,434,682	1,434,994	14,575,592	1,372,627	12,022,152	1,180,813
	Petty cash fund.....	Dec. 31, 1922.....		1,690	3,525	5,215	5,015		200
	Sinking funds.....	Dec. 31, 1922.....	236,962	4,863,645	106,641	5,207,248	133,418*	144,952	4,928,878
	Public trust funds.....	Sept. 30, Oct. 9, Dec. 31, 1922.....	90,698	184,952	9,089	284,739	13,037	142,465	129,237
	Private trust funds.....	Dec. 31, 1922.....		494	134	628	58		570
30	LOUISVILLE, KY.....		8,009,690	6,177,455	1,187,601	15,374,746	3,352,103	7,933,768	4,088,875
	General treasury.....	Aug. 31, 1922.....	5,710,544	1,037,300	300,451	7,048,295	233,387	3,583,021	3,231,887

	Tuberculosis hospital fund	Dec. 31, 1922	88,069	104,445	562	193,076	10,337	172,594	10,145
	Sewerage fund	Nov. 30, 1922	30,994	1,016,875	1,340	1,049,209	879,351	169,858	
	Children's guardians fund	Dec. 31, 1922	12,320	10,541	41,555	70,416	19,695	30,721	20,000
	Children's Home fund	Dec. 31, 1922	130,851	154,111		284,962		211,759	73,203
	School fund	June 30, 1922	396,498	2,974,357	91,203	3,462,058	1,050,384	2,003,872	407,802
	Library fund	Aug. 31, 1922	53,665	99,326	4,001	156,992		151,992	5,000
	Park fund	Aug. 31, 1922	19,514	263,841	6,363	289,718	7,624	269,197	12,897
	Water fund	Dec. 31, 1922	932,093	11,978	124,086	1,068,157	156,474	671,758	239,925
	Cash in transit	Aug. 31, 1922			2,454	2,454			2,454
	Sinking fund	Dec. 31, 1922	628,573	380,537	604,294	1,613,404	981,975	599,153	32,276
	Public trust fund	Aug. 31, 1922	5,083	81,744	11,292	98,119	12,876	69,843	15,400
	Investment funds	Aug. 31, Dec. 31, 1922	1,486	36,400		37,886			37,886
31	OAKLAND, CALIF.		9,046,801	4,929,064	2,849,863	16,825,728	5,130,599	9,786,170	1,908,959
	City corporation		5,172,550	1,079,853	1,807,318	8,059,721	1,636,088	4,900,914	1,522,719
	General treasury	June 30, 1922	4,595,770	358,023	1,463,252	6,417,045	1,333,554	4,304,892	778,599
	Special assessment fund	June 30, 1922	562,155			562,155		541,810	20,345
	Court deposit fund	June 30, 1922			45,000	45,000			45,000
	Sinking fund	June 30, 1922		281,719	210,021	491,740	208,055		283,685
	Public trust funds	June 30, 1922	14,625	35,678	8,622	58,925	4,713	54,212	
	Private trust fund	June 30, 1922		404,433	80,423	484,856	89,766		395,090
	School district		3,869,420	3,849,211	1,037,862	8,756,493	3,488,803	4,884,500	383,190
	General treasury	June 30, 1922	3,565,943	3,713,401	910,225	8,189,569	3,246,859	4,752,249	190,461
	Sinking fund	June 30, 1922	303,477	135,810	127,637	566,924	241,944	132,251	192,729
	Sanitary district		4,831		4,683	9,514	5,708	756	3,050
	Sinking fund	June 30, 1922	4,831		4,683	9,514	5,708	756	3,050
32	ATLANTA, GA.		7,243,425	7,186,631	901,987	15,332,043	1,828,303	9,317,974	4,185,766
	General treasury	Dec. 31, 1922	7,229,651	5,678,441	901,987	13,810,079	1,828,303	9,307,192	2,674,584
	Convict labor account	Dec. 31, 1922	10,782			10,782		10,782	
	Sinking fund	Dec. 31, 1922	62	1,503,132		1,503,194			1,503,194
	Public trust funds	Dec. 31, 1922	2,930			2,930			2,930
	Investment fund	Dec. 31, 1922		4,000		4,000			4,000
	Private trust fund	Dec. 31, 1922		1,058		1,058			1,058
33	AKRON, OHIO		8,348,372	5,617,815	5,408,540	19,374,727	5,267,371	10,499,428	3,607,928
	City corporation		5,023,689	4,850,889	3,094,487	12,969,065	3,149,444	6,827,195	2,992,426
	General treasury	Dec. 11, 1922	3,870,112	3,307,012	2,735,288	9,912,412	2,637,530	5,733,981	1,540,901
	Fee and special fund	Dec. 31, 1922	30,417			30,417		30,417	
	Sinking fund	Dec. 31, 1922	1,063,771	1,412,060	271,685	2,747,516	419,583	1,025,448	1,302,485
	Public trust fund	Dec. 31, 1922	59,389	73,297	7,505	140,191	19,060	37,349	83,782
	Private trust fund	Dec. 31, 1922		58,520	80,009	138,529	73,271		65,258
	School district		3,324,683	766,926	2,314,053	6,405,662	2,117,927	3,672,233	615,502
	General treasury	Aug. 31, 1922	3,284,207	584,116	2,314,053	6,182,376	1,935,977	3,630,897	615,502
	Fee and special fund	Aug. 31, 1922	40,476			40,476		40,476	
	Sinking fund	Aug. 31, 1922		182,810		182,810	181,950	860	

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

GENERAL TABLES.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP III. CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
34	OMAHA, NEBR.		\$13,686,057	\$7,537,369	\$4,859,808	\$26,083,234	\$5,839,850	\$13,479,455	\$6,763,929
	City corporation		4,788,735	4,748,505	1,212,308	10,749,548	2,061,027	5,828,905	2,859,616
	General treasury	Dec. 31, 1922	4,080,915	4,173,578	1,040,981	9,295,474	1,425,804	5,408,733	2,460,847
	Sinking funds	Dec. 31, 1922	672,535	561,482	157,860	1,391,877	623,071	380,503	388,303
	Public trust funds	Dec. 31, 1922	35,285	13,445	13,467	62,197	12,062	39,669	10,466
	School district		5,245,420	2,280,450	3,483,553	11,009,423	3,642,153	4,939,466	2,427,804
	General treasury	July 31, 1922	5,223,676	2,098,085	3,233,044	10,554,805	3,241,439	4,903,673	2,409,693
	Sinking fund	July 31, 1922		141,360	110,018	251,378	233,350		18,028
	Public trust fund	July 31, 1922		31,005	42,896	95,220	59,344	35,793	83
	Investment fund	July 31, 1922		10,000	97,595	108,020			
	Metropolitan utilities district		3,651,902	508,414	163,947	4,324,263	136,670	2,711,084	1,476,509
	General treasury	Dec. 31, 1922	3,651,902	390,625	153,147	4,195,674	126,092	2,711,084	1,358,498
	Private trust fund	Dec. 31, 1922		117,789	10,800	128,589	10,578		118,011
35	BIRMINGHAM, ALA.		4,817,763	5,613,379	2,108,567	12,539,709	1,416,616	5,493,759	5,629,334
	General treasury	Sept. 30, 1922	4,752,912	2,544,406	2,074,235	9,371,553	1,353,931	5,451,270	2,566,352
	Convict labor account	Sept. 30, 1922	34,030			34,030		34,030	
	Sinking fund	Sept. 30, 1922	12,513	492,025	3,629	508,167	49,567		458,600
	Public trust funds	Sept. 30, 1922	16,255	12,165	24,869	53,289	6,780	8,459	38,050
	Investment fund	Sept. 30, 1922	2,053	2,542,127		2,544,180			2,544,180
	Public trust funds	Sept. 30, 1922		22,656	5,834	28,490	6,338		22,152
36	WORCESTER, MASS.		9,044,757	14,685,406	427,239	24,157,402	472,512	9,646,525	14,038,365
	General treasury	Nov. 30, 1922	8,804,728	12,212,203	205,297	21,222,228	392,188	9,645,628	11,184,412
	License fund	Nov. 30, 1922		17,810		17,810			17,810
	Library contingent fund	Nov. 30, 1922	5,259	8	371	5,638	447		5,191
	Sinking fund	Nov. 30, 1922	188,850	2,229,458	185,096	2,603,404	24,783		2,578,621
	Public trust funds	Nov. 30, 1922	44,339	1,668	10,957	56,964	10,944	797	45,223
	Investment fund	Jan. 31, 1923	1,581	686		2,267		100	2,167
	Private trust funds	Sept. 15, Nov. 30, 1922		223,573	25,518	249,091	44,150		204,941
37	SYRACUSE, N. Y.		9,017,214	11,495,642	2,168,588	22,681,444	2,670,461	9,992,346	10,018,637
	City corporation		8,873,097	11,361,426	2,168,588	22,403,111	2,670,461	9,858,413	9,874,237
	General treasury	Dec. 31, 1922	8,818,089	10,654,159	2,137,446	21,609,694	2,578,720	9,083,451	9,347,523
	Library fund	Dec. 31, 1922	4,674	83,500	210	88,384	2,690	85,694	

	Public trust funds.....	Dec. 31, 1922.....	50,297	43,205	8,286	101,788	2,925	89,268	9,595
	Investment fund.....	Dec. 31, 1922.....	37	700		737			737
	Private trust funds.....	Dec. 31, 1922.....		579,862	22,646	602,508	86,126		516,382
	County supervisors' fund.....		144,117	134,216		278,333		133,933	144,400
	General treasury.....	Oct. 31, 1922.....	144,117	134,216		278,333		133,933	144,400
38	RICHMOND, VA.....		7,840,201	7,231,801	1,055,459	16,127,461	2,743,214	8,862,309	4,521,938
	General treasury.....	Jan. 31, 1922.....	7,120,105	3,035,136	492,438	10,647,679	1,733,141	5,544,362	3,370,176
	Public baths fund.....	Jan. 31, 1922.....	7,092	5,584	2,081	14,757	2,601	12,156	
	Pine camp hospital fund.....	Jan. 31, 1922.....	459			459	391	68	
	School fund.....	June 30, 1922.....	449,536	2,073,143	34,485	2,557,164	185,393	2,371,771	
	Sinking fund.....	Jan. 31, 1922.....	224,874	2,087,185	514,330	2,826,389	785,200	923,776	1,117,413
	Public trust funds.....	Jan. 31, June 30, Oct. 31, 1922.....	29,008	2,324	1,410	32,742	730	10,176	21,836
	Investment funds.....	Jan. 31, 1922.....	9,127	16,000	10,715	35,842	35,758		84
	Private trust fund.....	Jan. 31, 1922.....		12,429		12,429			12,429
39	SAN ANTONIO, TEX.....		4,563,491	3,906,119	4,207,240	12,676,850	4,547,081	4,467,529	3,662,240
	City corporation.....		3,315,937	2,718,497	4,100,479	10,134,913	4,066,006	3,300,002	2,768,905
	General treasury.....	May 31, 1922.....	2,510,997	2,528,792	3,315,182	8,354,971	3,182,852	2,837,722	2,334,397
	Library fund.....	May 31, 1922.....	1,327	41,371	229	42,927	12,654	27,769	2,504
	Sinking fund.....	May 31, 1922.....	796,147	52,482	762,203	1,610,832	846,450	425,263	339,119
	Public trust funds.....	May 31, 1922.....	7,177	802	18,316	26,295	16,437	9,248	610
	Investment fund.....	May 31, 1922.....	289	2,000		2,289	289		2,000
	Private trust funds.....	May 31, 1922.....		93,050	4,549	97,599	7,324		90,275
	School district.....		1,247,554	1,187,622	106,761	2,541,937	481,075	1,167,527	893,335
	General treasury.....	May 31, 1922.....	1,085,864	1,187,312	4,889	2,278,065	304,626	1,089,914	883,525
	Sinking fund.....	May 31, 1922.....	161,690	310	101,872	263,872	176,449	77,613	9,810
40	NEW HAVEN, CONN.....		6,203,094	8,405,157	858,221	15,466,472	1,562,142	6,405,775	7,498,555
	General treasury.....	Dec. 31, 1922.....	5,902,652	5,059,916	607,602	11,570,170	1,009,052	3,487,551	7,073,567
	Court fee fund.....	Dec. 31, 1922.....	65,905	7,512		73,417		19,285	54,132
	School fund.....	Dec. 31, 1922.....	90,615	2,691,234	205,001	2,986,850	507,286	2,418,510	61,054
	Library fund.....	Dec. 31, 1922.....	26,455	119,326		145,781	27	143,636	2,118
	Park fund.....	Dec. 31, 1922.....	30,225	252,489	3,622	286,286	2,212	280,945	3,129
	License fund.....	Dec. 31, 1922.....		1,650		1,650			1,650
	Sinking fund.....	Dec. 31, 1922.....	7,237	236,170	25,952	269,359	8,689		260,670
	Public trust funds.....	Aug. 31, Dec. 31, 1922.....	89,005	36,514	16,044	132,563	34,876	55,848	41,83
	Private trust fund.....	Dec. 31, 1922.....		396		396			396
41	DALLAS, TEX.....		6,529,993	3,791,372	3,349,401	13,670,766	3,658,832	8,076,733	1,935,201
	General treasury.....	Apr. 30, 1922.....	5,650,254	3,104,036	2,636,893	11,391,183	2,520,674	7,405,487	1,465,022
	Library fund.....	Apr. 30, 1922.....	3,756	35,500	2,555	41,811	2,618	39,193	
	Sinking fund.....	Apr. 30, 1922.....	865,248	602,663	669,378	2,137,289	1,086,126	595,716	455,447
	Public trust funds.....	Apr. 30, Aug. 31, 1922.....	9,367	12,237	36,042	57,646	43,869	8,777	5,000
	Investment fund.....	Apr. 30, 1922.....	1,368	27,414		28,782	15	27,560	1,207
	Private trust fund.....	Apr. 30, 1922.....		9,522	4,533	14,055	5,530		8,525

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

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			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
42	MEMPHIS, TENN.		\$6,697,316	\$9,728,838	\$2,314,265	\$18,740,419	\$5,163,770	\$8,814,434	\$4,762,215
	General treasury	Dec. 31, 1922	5,005,964	6,171,219	748,394	11,925,577	2,887,823	5,133,202	3,904,552
	School fund	June 30, 1922	571,349	2,111,973	301,964	2,985,286	820,017	2,005,121	160,148
	Library fund	Dec. 31, 1922	5,084	92,176	24,549	121,809	33,178	73,046	15,585
	Park fund	Dec. 31, 1922	49,189	695,165	27,779	772,133	50,872	596,264	124,997
	Water fund	Dec. 31, 1922	784,979	306,280	275,869	1,367,128	254,542	988,859	123,727
	Sinking funds	June 30, Dec. 31, 1920	280,751	352,025	935,710	1,568,486	1,117,338	17,942	433,206
43	DAYTON, OHIO.		6,496,238	4,110,707	3,030,596	13,637,541	4,779,305	6,382,900	2,475,336
	City corporation		3,579,808	1,850,844	1,486,679	6,917,331	1,091,589	3,545,145	2,280,597
	General treasury	Dec. 31, 1922	2,272,488	492,144	1,154,300	3,918,932	583,599	2,938,594	396,739
	Fee and special fund	Dec. 31, 1922	35,558	78		35,636		35,558	78
	Convict labor account	Dec. 31, 1922	19,391			19,391		19,391	
	Country Club fund	Dec. 31, 1922	112	2,800	2,797	5,709	2,584	3,068	57
	War tax fund	Dec. 31, 1922		507		507			507
	Sinking fund	Dec. 31, 1922	1,202,698	301,764	277,824	1,782,286	469,489	507,517	805,280
	Public trust fund	Dec. 31, 1922	49,561	5,642	15,798	71,001	27,108	41,017	2,876
	Investment fund	Dec. 31, 1922		1,000		1,000	1,000		
	Private trust fund	Dec. 31, 1922		1,046,909	35,960	1,082,869	7,809		1,075,060
	School district		2,916,430	2,259,863	1,543,917	6,720,210	3,687,716	2,837,755	194,739
	General treasury	Aug. 31, 1922	2,496,861	2,169,516	1,509,551	6,175,928	3,502,007	2,594,619	79,302
	Fee and special fund	Aug. 31, 1922	21,187			21,187		21,187	
	Library and museum fund	Aug. 31, 1922	123,566	17	2,049	125,632	1,749	123,866	17
	Sinking fund	Aug. 31, 1922	274,709	90,330	31,911	396,950	183,447	98,083	115,420
	Public trust fund	Aug. 31, 1922	107		406	513	513		
44	BRIDGEPORT, CONN.		7,309,308	2,275,243	389,567	9,974,118	163,204	7,145,338	2,665,576
	General treasury	Mar. 31, 1922	7,189,158	2,180,780	370,410	9,740,348	139,336	7,080,335	2,520,677
	Court fee fund	Mar. 31, 1922	52,399	5,497		57,896		261	57,635
	Library fund	May 31, 1922	24,094		17,307	41,401	22,746	16,224	2,431
	Sinking fund	Mar. 31, 1922	17,787	66,000	1,159	84,946	525		84,421
	Public trust funds	Mar. 31, 1922	25,870	22,966	691	49,527	597	48,518	412
45	HOUSTON, TEX.		6,363,637	4,292,119	1,515,070	12,170,826	2,969,377	6,354,374	2,847,075
	General treasury	Dec. 31, 1922	6,255,782	2,256,040	829,678	9,341,500	2,179,286	6,354,374	807,840

	Sinking fund.....	Dec. 31, 1922.....	107,855	700,789	597,264	1,405,908	612,658	793,250
	Private trust fund.....	Dec. 31, 1922.....		1,335,290	88,128	1,423,418	177,433	1,245,985
46	HARTFORD, CONN.....		7,772,576	7,607,504	217,327	15,597,407	689,553	7,545,046
	City corporation.....		7,023,904	5,923,122	129,634	13,076,660	492,250	6,871,844
	General treasury.....	Mar. 31, 1922.....	5,860,646	3,433,677	55,108	9,349,431	126,084	5,065,175
	Police court fund.....	Mar. 31, 1922.....	69,878	16,830		86,708		2,197
	License funds.....	Mar. 31, 1922.....	6,308	1,520	100	7,928	109	1,099
	Park fund.....	Mar. 31, 1922.....	73,088	135,000	7,360	215,448	2,760	212,688
	Cemetery fund.....	Mar. 31, 1922.....	8,625	15,000	4,047	27,672	5,079	19,900
	High-school fund.....	Mar. 31, 1922.....	257		3,354	3,611	3,608	
	Water fund.....	Dec. 31, 1922.....	624,208			624,208	84,854	368,883
	Sinking funds.....	Mar. 31, Dec. 31, 1922.....	351,261	2,282,081	58,288	2,691,630	268,042	2,423,588
	Public trust funds.....	Mar. 31, 1922.....	27,419	35,184	58	62,661	308	42,624
	Investment fund.....	Mar. 31, 1922.....	2,214	3,516		5,730		5,730
	Private trust funds.....	Mar. 31, 1922.....		314	1,319	1,633	1,406	227
	School district.....		748,672	1,684,382	87,693	2,520,747	197,303	673,202
	General treasury.....	May 31, 1922.....	717,018	1,638,231	22,222	2,377,471	120,590	606,639
	Sinking funds.....	May 31, 1922.....	31,654	46,151	65,471	143,276	76,713	66,563
47	GRAND RAPIDS, MICH.....		5,990,961	3,983,682	869,677	10,844,320	1,227,484	7,301,053
	City corporation.....		3,437,614	3,396,857	525,163	7,359,634	1,061,719	4,113,101
	General treasury.....	Mar. 31, 1922.....	2,870,218	2,934,540	197,796	6,002,554	266,085	3,905,363
	Sinking fund.....	Mar. 31, 1922.....	567,260	414,376	313,178	1,294,814	757,524	207,565
	Public trust funds.....	Mar. 31, 1922.....	136		644	780	607	173
	Investment fund.....	Mar. 31, 1922.....		313		313		313
	Private trust fund.....	Mar. 31, 1922.....		47,628	13,545	61,173	37,503	23,670
	School district.....		2,553,347	586,825	344,514	3,484,686	165,765	3,187,952
	General treasury.....	June 30, 1922.....	2,553,102	586,825	343,041	3,482,968	164,126	3,187,873
	Public trust funds.....	June 30, 1922.....	245		1,473	1,718	1,639	79
48	SCRANTON, PA.....		4,089,044	691,054	1,046,035	5,826,133	1,138,983	4,059,058
	City corporation.....		2,004,248	518,115	686,888	3,209,251	618,867	2,271,139
	General treasury.....	Dec. 31, 1922.....	1,814,719	465,435	572,020	2,852,174	499,758	2,147,473
	Library fund.....	Dec. 31, 1922.....	1,930	28,680	236	30,846	1,039	29,807
	Sinking fund.....	Dec. 31, 1922.....	179,106	19,000	112,579	310,685	116,408	86,218
	Public trust funds.....	May 31, Dec. 31, 1922.....	8,493	3,000	1,991	13,484	770	7,641
	Investment fund.....	May 31, 1922.....		2,000	62	2,062	892	1,170
	School district.....		2,084,796	172,939	359,147	2,616,882	520,116	1,787,919
	General treasury.....	June 30, 1922.....	2,067,938	22,939	114,847	2,205,724	368,690	1,717,441
	Sinking fund.....	June 30, 1922.....	13,593	150,000	179,122	342,715	95,516	57,945
	Public trust fund.....	June 30, 1922.....	3,265		61,913	65,178	52,645	12,533
	Investment fund.....	June 30, 1922.....			3,265	3,265	3,265	
49	SPRINGFIELD, MASS.....		8,244,570	6,599,029	896,818	15,740,417	1,092,421	8,294,502
	General treasury.....	Nov. 30, 1922.....	8,157,230	6,432,286	851,800	15,441,316	1,024,961	8,254,883
	License fund.....	Nov. 30, 1922.....		15,078		15,078		15,078
	Cash in transit.....	Nov. 30, 1922.....			1,000			1,000
	Sinking fund.....	Nov. 30, 1922.....	39,997	150,319	43,926	234,242	66,888	167,354
	Public trust funds.....	Nov. 30, Dec. 31, 1922.....	47,343	1,346	92	48,781	572	39,619

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

GENERAL TABLES.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Révenue.	Nonrevenue.				Governmen- tal-cost.	Nongovern- mental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
50	PATERSON, N. J.		\$4,775,130	\$9,029,318	\$1,007,581	\$14,812,029	\$940,106	\$5,393,532	\$8,478,391
	General treasury	Dec. 31, 1922	4,164,064	5,566,486	535,173	10,265,723	97,719	2,667,250	7,500,754
	School fund	June 30, 1922	519,911	2,583,457	211,252	3,314,620	692,209	2,602,819	19,592
	Library fund	Dec. 31, 1922	4,321	60,650	587	65,558	819	60,780	3,959
	License fund	Dec. 31, 1922	680	7,067		7,747		680	7,067
	Recorder's court fund	Dec. 31, 1922	40	5,670		5,710		40	5,670
	Sinking fund	Dec. 31, 1922	68,512	748,860	210,211	1,027,583	93,266		934,317
	Public trust fund	Dec. 31, 1922	16,277	43,701	9,191	69,169	10,925	58,212	32
	Investment funds	Dec. 31, 1922	1,325	13,427	32,824	47,576	43,825	3,751	
	Private trust fund	Dec. 31, 1922			8,343	8,343	1,343		7,000
51	DES MOINES, IOWA.		7,818,425	2,152,098	1,076,649	11,047,172	1,785,376	7,922,741	1,339,055
	City corporation		4,973,479	810,628	742,826	6,526,933	393,065	4,974,571	1,159,297
	General treasury	Mar. 31, 1922	2,257,660	438,421	108,001	2,804,082	154,349	2,195,121	454,612
	Special assessment fund	Mar. 31, 1922	1,603,581			1,603,581		1,603,581	
	Library fund	Mar. 31, 1922	106,573		1,833	108,406	1,053	100,616	6,737
	Water fund	Dec. 31, 1922	556,815	285,309	182,785	1,024,909	80,906	905,977	38,026
	Sinking fund	Mar. 31, 1922	402,669	117	392,165	794,951	107,994	137,817	549,140
	Public trust funds	Dec. 31, 1922	46,181	53,074	21,225	120,480	16,807	31,459	72,214
	Private trust funds	Mar. 31, 1922		33,707	36,817	70,524	31,956		38,568
	School district		2,844,946	1,341,470	333,823	4,520,239	1,392,311	2,948,170	179,758
	General treasury	June 30, 1922	2,819,126	1,341,470	316,216	4,476,812	1,354,178	2,942,876	179,758
	Public trust fund	June 30, 1922	25,820		17,607	43,427	38,133	5,294	
52	YOUNGSTOWN, OHIO.		5,054,260	5,468,475	3,716,576	14,239,311	1,377,678	7,443,609	5,418,024
	City corporation		2,948,796	3,633,768	2,355,960	8,938,524	922,695	4,073,334	3,942,495
	General treasury	Dec. 31, 1922	1,832,475	1,709,479	2,175,946	5,717,900	730,917	3,377,529	1,609,454
	Fee and special fund	Dec. 31, 1922	21,687			21,687		21,687	
	Sinking fund	Dec. 31, 1922	1,080,978	1,884,223	149,511	3,114,712	181,985	650,202	2,282,525
	Public trust funds	Dec. 31, 1922	13,656	40,066	30,503	84,225	9,793	23,916	50,516
	School district		2,105,464	1,834,707	1,360,616	5,300,787	454,983	3,370,275	1,475,529
	General treasury	Aug. 31, 1922	1,766,555	1,744,455	1,162,265	4,673,275	237,007	3,186,268	1,250,000
	Fee and special fund	Aug. 31, 1922	21,349			21,349		21,349	
	Sinking fund	Aug. 31, 1922	308,348	75,533	194,932	578,813	215,546	151,482	211,785
	Public trust funds	Oct. 31, 1922	9,212	14,719	3,419	27,350	2,430	11,176	13,744

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53	NEW BEDFORD, MASS.		6,946,558	9,243,551	1,210,909	17,401,018	2,014,013	7,956,517	7,430,488
	General treasury	Nov. 30, 1922	6,839,121	9,153,128	1,086,194	17,078,443	1,900,715	7,943,578	7,234,150
	License fund	Nov. 30, 1922		12,197		12,197			12,197
	Library fund	Nov. 30, 1922	1,387		20	1,407	20		1,387
	Miscellaneous fund	Nov. 30, 1922		2,960	3,698	6,658			6,658
	Sinking fund	Nov. 30, 1922	88,338	44,222	75,719	208,279	62,279		146,000
	Public trust funds	Nov. 30, 1922	17,712	402	3,342	21,456	5,155	12,939	3,362
	Private trust fund	Nov. 30, 1922		30,642	41,936	72,578	45,844		26,734
54	TRENTON, N. J.		4,864,964	3,664,403	947,128	9,476,495	1,040,604	5,454,541	2,981,350
	General treasury	Dec. 31, 1922	4,721,167	2,819,083	711,264	8,251,514	876,389	5,409,979	1,965,146
	License funds	Dec. 31, 1922		7,959		7,959			7,959
	Recorder's court fund	Dec. 31, 1922		5,167		5,167			5,167
	Sinking funds	Dec. 31, 1922	119,304	780,087	227,613	1,127,004	157,903		969,101
	Public trust funds	Dec. 31, 1922	24,493	52,107	8,251	84,851	6,312	44,562	33,977
55	NORFOLK, VA.		5,114,189	17,328,292	1,059,387	23,501,868	1,410,571	11,312,061	10,779,236
	General treasury	Dec. 31, 1922	4,978,736	17,284,291	494,946	22,757,973	1,062,102	11,281,281	10,414,590
	Library fund	Dec. 31, 1922	1,332	22,336	1,543	25,211	1,665	23,546	
	License fund	Dec. 31, 1922	6,214	1,097		7,311			7,311
	Sinking funds	Dec. 31, 1922	114,363		533,367	647,730	309,516		338,214
	Public trust funds	Dec. 31, 1922	11,877	15,090	16,196	43,163	17,849	7,234	18,080
	Investment funds	Dec. 31, 1922	1,667	4,952	11,019	17,638	16,597		1,041
	Private trust funds	Dec. 31, 1922		526	2,316	2,842			
56	SALT LAKE CITY, UTAH		5,464,737	4,402,391	1,372,827	11,239,955	792,763	6,183,073	4,264,119
	City corporation		3,083,947	4,106,978	424,430	7,615,355	334,121	3,383,867	3,897,367
	General treasury	Dec. 31, 1922	3,081,873	3,885,900	389,047	7,356,820	303,621	3,381,622	3,671,577
	Mayor's contingent fund	Dec. 31, 1922		2,480	47	2,527	285	2,055	187
	Sinking fund	Dec. 31, 1922		8,000		8,000			
	Investment funds	Dec. 31, 1922	2,074	133,580	10,584	146,238		190	146,048
	Private trust funds	Dec. 31, 1922		77,018	24,752	101,770	22,215		79,555
	School district		2,380,790	295,413	948,397	3,624,600	458,642	2,799,206	366,752
	General treasury	June 30, 1922	2,352,859	163,852	885,452	3,402,163	427,800	2,793,054	181,309
	Sinking fund	June 30, 1922	747	127,023	60,648	188,418	28,882		159,536
	Public trust fund	June 30, 1922	27,184	4,538	2,297	34,019	1,960	6,152	25,907
57	CAMDEN, N. J.		4,298,024	4,395,273	824,311	9,517,608	1,077,607	5,281,485	3,158,516
	General treasury	Dec. 31, 1922	4,135,523	4,051,009	632,997	8,819,529	1,002,676	5,234,837	2,582,016
	Sinking fund	Dec. 31, 1922	99,062	316,080	185,190	600,332	69,832		530,500
	Public trust funds	Dec. 31, 1922	63,439	28,184	6,124	97,747	5,099	46,648	46,000
58	FALL RIVER, MASS.		6,286,749	5,504,763	863,187	12,654,699	1,243,371	6,470,284	4,941,044
	General treasury	Dec. 31, 1922	6,155,056	4,801,544	401,851	11,358,451	599,364	6,463,609	4,195,478
	Board of police incidental fund	Dec. 31, 1922	3,486		209	3,695	250	121	3,324
	License fund	Dec. 31, 1922		6,530		6,530			6,530
	Educational fund	Dec. 31, 1922	4,994			4,994	137	4,857	
	Cash in transit	Dec. 31, 1922		364,859	118,307	483,166	364,859		118,307
	Sinking fund	Dec. 31, 1922	120,197	300,900	342,206	763,303	176,704		586,599
	Public trust funds	Dec. 31, 1922	3,016		609	3,625	1,928	1,697	
	Private trust funds	Dec. 31, 1922		30,930	5	30,935	129		30,806

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

GENERAL TABLES.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP III.—CITIES HAVING A POPULATION 100,000 TO 300,000—Continued.									
59	NASHVILLE, TENN.		\$3,371,034	\$3,224,085	\$2,916,825	\$9,511,944	\$3,530,924	\$4,048,300	\$1,932,720
	General treasury	Dec. 31, 1922	3,342,605	2,180,330	2,454,172	7,977,107	3,053,845	3,835,542	1,087,720
	Convict labor account	Dec. 31, 1922	7,120			7,120		7,120	
	Library fund	Dec. 31, 1922	1,403	29,900	960	32,263	1,602	30,661	
	Park fund	Dec. 31, 1922	5,119	253,590	6,914	265,623	27,658	152,965	85,000
	Sinking fund	Dec. 31, 1922	9,119	738,621	446,929	1,194,669	434,669		760,000
	Public trust funds	Dec. 31, 1922	5,668	21,644	7,850	35,162	13,150	22,012	
60	ALBANY, N. Y.		4,795,651	3,313,309	549,292	8,658,252	585,510	5,624,786	2,447,956
	City corporation		4,630,754	3,145,823	549,292	8,325,869	585,510	5,457,300	2,283,059
	General treasury	Dec. 31, 1922	4,533,983	2,633,664	396,087	7,563,734	271,652	5,411,137	1,880,945
	Sinking fund	Dec. 31, 1922	49,595	506,862	74,408	630,865	246,809	1,839	332,217
	Public trust fund	Dec. 31, 1922	47,176	5,169	78,797	131,142	67,049	44,324	19,769
	Investment fund	Dec. 31, 1922		128		128			128
	County supervisors' fund		164,897	167,486		332,383		167,486	164,897
	General treasury	Oct. 31, 1922	164,897	167,486		332,383		167,486	164,897
61	WILMINGTON, DEL.		3,720,771	6,110,578	494,002	10,325,351	1,464,792	4,810,721	4,049,838
	General treasury	June 30, 1922	2,267,718	3,031,267	21,275	5,320,260	724,421	1,376,497	3,219,342
	Public safety funds	June 30, 1922	1,809	1,135,230	234	1,137,273	954	1,054,881	81,438
	Health fund	June 30, 1922	157	6,478	984	7,619	616	6,692	311
	Street and sewer fund	June 30, 1922	162,923	1,039,613	428,668	1,631,204	638,973	909,266	82,965
	School fund	June 30, 1922	889,755	200,000	14,844	1,104,599	64,576	1,033,523	6,500
	Park fund	Dec. 31, 1922	19,274	62,200	2,229	83,703	7,148	76,555	
	Water fund	June 30, 1922	341,517	379,458	20,235	741,210	16,068	327,839	397,303
	License fund	June 30, 1922	118		669	787	438	349	
	Sinking funds	June 30, 1922	3,226	243,411	781	247,418	5,872		241,546
	Public trust funds	Apr. 30, June 30, 1922	34,274	12,921	4,083	51,278	5,726	25,119	20,433
62	LOWELL, MASS.		4,766,860	4,901,534	942,531	10,610,925	503,180	5,781,214	4,326,531
	General treasury	Dec. 31, 1922	4,752,763	4,868,386	939,974	10,561,123	487,869	5,780,501	4,292,753
	License fund	Dec. 31, 1922	713	7,641		8,354		713	7,641
	Sinking fund	Dec. 31, 1922	8,875	4,000	2,325	15,200	15,200		
	Public trust funds	Dec. 31, 1922	4,509	1,826	232	6,567	111		6,456
	Private trust funds	Dec. 31, 1922		19,681		19,681			19,681

63	KANSAS CITY, KANS.		5,169,122	3,102,487	978,616	9,250,225	902,867	6,771,357	1,576,001
	City corporation		3,557,882	2,831,946	769,762	7,159,590	690,557	5,105,948	1,363,085
	General treasury	Dec. 31, 1922	2,954,299	2,360,614	615,489	5,930,402	520,655	4,710,511	690,236
	Sinking funds	Dec. 31, 1922	588,319	426,192	128,351	1,142,862	136,755	366,177	639,930
	Public trust funds	Dec. 31, 1922	14,112	3,000	7,992	25,104	13,228	11,876	
	Investment funds	Dec. 31, 1922	1,152	41,807	17,078	60,037	18,734	17,384	23,919
	Private trust fund	Dec. 31, 1922		333	852	1,185	1,185		
	School district		1,611,240	270,541	208,854	2,090,635	212,310	1,665,409	212,916
	General treasury	June 30, 1922	1,564,852	269,641	203,215	2,037,708	174,883	1,665,409	197,416
	Sinking fund	June 30, 1922	46,388	900	5,639	52,927	37,427		15,500
64	FORT WORTH, TEX.		4,057,305	2,996,779	901,433	7,955,517	1,453,828	4,259,022	2,242,667
	General treasury	June 30, 1922	2,850,051	1,788,975	100,077	4,739,103	883,278	2,516,689	1,339,136
	School fund	Aug. 31, 1922	340,382	738,868	267,607	1,346,857	135,061	1,177,070	34,726
	Library fund	Dec. 31, 1922	1,445	22,815	2,142	26,402	1,274	25,128	
	Park fund	June 30, 1922	32,331	127,987	3,567	163,885	7,687	131,275	24,923
	Sinking funds	June 30, Aug. 31, 1922	801,894	316,134	465,562	1,583,590	352,191	388,663	842,736
	Investment funds	June 30, Aug. 31, 1922	31,202	2,000	62,478	95,680	74,337	20,197	1,146
65	CAMBRIDGE, MASS.		5,355,965	5,824,039	505,821	11,685,825	510,449	6,102,887	5,072,489
	General treasury	Mar. 31, 1922	5,182,979	5,308,724	453,821	10,945,524	432,062	6,098,072	4,415,390
	Sinking funds	Mar. 31, 1922	168,927	499,135	47,360	715,422	74,407		641,015
	Public trust funds	Mar. 31, 1922	4,059		3,727	7,786	2,899	4,815	72
	Private trust funds	Mar. 31, 1922		16,180	913	17,093	1,081		16,012
66	READING, PA.		2,875,387	1,192,763	1,411,483	5,479,633	1,031,927	3,607,500	840,206
	City corporation		1,693,995	536,988	975,180	3,206,163	541,163	1,974,861	690,139
	General treasury	Jan. 1, 1923	1,678,481	145,442	810,540	2,634,463	397,789	1,972,132	264,542
	Sinking fund	Jan. 1, 1923	15,514	359,150	139,473	514,137	109,308	2,729	402,100
	Private trust fund	Jan. 1, 1923		32,396	25,167	57,563	34,066		23,497
	School district		1,181,392	655,775	436,303	2,273,470	490,764	1,632,639	150,067
	General treasury	July 3, 1922	1,178,315	547,933	332,173	2,058,421	339,107	1,608,722	110,592
	Sinking fund	July 3, 1922	1,737	102,342	103,898	207,977	150,756	17,746	39,475
	Public trust fund	July 3, 1922	1,340	5,500	232	7,072	901	6,171	
67	ERIE, PA.		3,904,604	932,266	495,542	5,332,412	563,683	3,998,317	770,412
	City corporation		2,268,844	364,406	487,925	3,121,175	437,467	2,081,811	601,897
	General treasury	Jan. 1, 1923	1,708,325	280,291	280,130	2,263,746	211,198	1,595,651	456,897
	Water fund	Jan. 1, 1923	549,700	14,011	62,525	626,236	130,076	486,160	10,000
	Sinking fund	Jan. 1, 1923	15,819	70,104	145,270	231,193	96,193		135,000
	School district		1,635,760	567,860	7,617	2,211,237	126,216	1,916,506	168,515
	General treasury	July 3, 1922	1,630,117	567,860	7,363	2,205,340	125,978	1,915,597	163,765
	Petty cash funds	July 3, 1922	893		254	1,147	238	909	
	Public trust funds	July 3, 1922	4,750			4,750			4,750

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

GENERAL TABLES.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovern- mental-cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.									
68	FLINT, MICH.		\$4,907,875	\$6,248,516	\$2,344,538	\$13,500,929	\$3,450,993	\$5,672,033	\$4,377,903
	City corporation		2,985,914	3,558,644	2,302,880	8,847,438	1,883,369	3,159,321	3,804,748
	General treasury	Feb. 28, 1922	2,254,794	3,253,204	2,100,535	7,608,533	1,696,717	2,376,000	3,535,816
	Hospital fund	Feb. 28, 1922	111,570	150,701	20,516	282,787	111,565	171,222	
	Water fund	Feb. 28, 1922	440,961	143,223	142,320	726,504	62,625	416,967	246,912
	Park fund	Feb. 28, 1922	178,589	1,526	27,811	207,926	11,268	195,132	
	Sinking fund	Feb. 28, 1922			10,000	10,000			10,000
	Private trust fund	Feb. 28, 1922		9,990	1,698	11,688	1,194		10,494
	School district		1,921,961	2,689,872	41,658	4,653,491	1,567,624	2,512,712	573,155
	General treasury	June 30, 1922	1,921,961	2,689,872	41,658	4,653,491	1,567,624	2,512,712	573,155
69	YONKERS, N. Y.		6,986,064	12,806,789	565,992	20,358,845	407,558	7,595,446	12,355,841
	General treasury	Dec. 31, 1922	6,873,763	12,108,910	520,403	19,503,076	382,416	7,357,795	11,762,865
	County supervisors' fund	Dec. 31, 1922	4,591	197,534	18,394	220,519	14,042	206,477	
	City court fund	Dec. 31, 1922	26	513		539		26	513
	License fund	Dec. 31, 1922		6,132		6,132			6,132
	Sinking fund	Dec. 31, 1922	2,312	84,192	1,779	88,283	18		88,265
	Public trust funds	Dec. 31, 1922	105,372	409,508	25,416	540,296	11,082	31,148	498,066
70	SPOKANE, WASH.		5,122,078	1,380,634	781,590	7,284,302	968,045	4,639,564	1,676,693
	City corporation		2,921,929	1,233,891	459,958	4,613,778	464,044	2,866,680	1,283,054
	General treasury	Dec. 31, 1922	2,787,760	888,854	426,021	4,102,635	424,287	2,841,857	836,491
	Sinking funds	Dec. 31, 1922	124,172	312,435	16,020	452,627	19,309		433,318
	Public trust funds	Dec. 31, 1922	8,580	23,646	11,703	43,929	17,185	24,823	1,921
	Investment fund	Dec. 31, 1922	1,417	8,956	4,214	14,587	3,263		11,324
	School district		2,200,149	146,743	323,632	2,670,524	504,001	1,772,884	393,639
	General treasury	June 30, 1922	1,831,920	121,737	123,613	2,077,270	284,503	1,675,997	116,770
	Sinking fund	June 30, 1922	357,144	24,396	199,647	581,187	218,989	95,439	266,759
	Public trust fund	Dec. 31, 1922	11,085	610	372	12,067	509	1,448	10,110
71	DULUTH, MINN.		5,661,661	1,736,133	434,303	7,832,097	347,743	6,216,793	1,267,561
	City corporation		3,826,279	1,197,696	414,909	5,438,884	311,968	4,225,939	900,977
	General treasury	Dec. 31, 1922	3,443,129	1,183,598	298,008	4,924,735	287,464	4,191,723	445,548
	Sinking fund	Dec. 31, 1922	244,478		77,893	322,371	9,751	138	312,482
	Public trust funds	Aug. 31, Dec. 31, 1922	138,672	10,098	39,008	187,778	14,753	34,078	138,947
	Investment fund	Dec. 31, 1922		4,000		4,000			4,000

	School district.....		1,835,382	538,437	19,394	2,393,213	35,775	1,900,854	366,584
	General treasury.....	July 31, 1922	1,597,056	411,644		2,008,700	188	1,866,114	142,398
	Sinking fund.....	July 31, 1922	115,497	50,907	12,480	178,884	34,362	113,910	30,612
	Public trust fund.....	July 31, 1922	122,829	75,886	6,914	205,629	1,225	10,830	193,574
72	LYNN, MASS.....		4,159,804	5,079,803	303,829	9,543,436	182,819	4,166,664	5,193,953
	General treasury.....	Dec. 31, 1922	4,114,058	4,775,849	259,443	9,149,350	158,555	4,163,742	4,827,053
	License fund.....	Dec. 31, 1922	413	5,808		6,221		413	5,808
	Sinking funds.....	Dec. 31, 1922	36,648	197,200	30,353	264,201	5,201		259,000
	Public trust funds.....	Dec. 31, 1922	2,871	4,090	10,050	17,011	14,502	2,509	
	Investment fund.....	Dec. 31, 1922	5,814	2,113	766	8,693	1,310		7,383
	Private trust funds.....	Dec. 31, 1922		94,743	3,217	97,960	3,251		94,709
73	ELIZABETH, N. J.....		3,740,019	5,394,813	2,633,071	11,767,908	2,310,439	3,456,615	6,000,849
	General treasury.....	Dec. 31, 1922	3,267,436	1,498,659	1,042,207	5,808,302	1,482,828	1,077,795	2,347,679
	School fund.....	June 30, 1922	347,297	732,167	1,098,734	2,178,198	745,834	1,407,815	24,549
	Library fund.....	Nov. 30, 1922	5,473	42,849	550	48,872	1,514	44,196	3,162
	License fund.....	Dec. 31, 1922	1,038	1,450		2,488		1,038	1,450
	Police court fund.....	Dec. 31, 1922	25	4,341		4,366		25	4,341
	Sinking fund.....	Dec. 31, 1922	100,386	3,086,474	464,826	3,651,696	38,663		3,613,033
	Public trust fund.....	Dec. 31, 1922	16,979	24,968	17,692	59,639	37,803	21,836	
	Investment fund.....	Dec. 31, 1922	1,375	3,905	9,062	14,342	3,797	3,910	6,635
74	UTICA, N. Y.....		3,621,642	4,293,094	915,955	8,830,691	824,399	4,824,848	3,181,444
	City corporation.....		3,621,642	4,155,128	915,955	8,692,725	824,399	4,686,882	3,181,444
	General treasury.....	Dec. 31, 1922	3,556,188	3,925,782	868,739	8,350,709	754,837	4,658,705	2,937,167
	Library fund.....	Dec. 31, 1922	2,661		29	2,690	225	30	2,435
	City clerk's fund.....	Dec. 31, 1922	12,507	5,106		17,613			17,613
	Sinking funds.....	Dec. 31, 1922	25,642	155,711	21,932	208,285	45,486	2,061	155,738
	Public trust funds.....	Dec. 31, 1922	24,644	32,662	4,899	62,205	9,955	26,086	26,164
	Private trust fund.....	Dec. 31, 1922		35,867	20,356	56,223	13,896		42,327
	County supervisors' fund.....			137,966		137,966		137,966	
	General treasury.....	Nov. 30, 1922		137,966		137,966		137,966	
75	TACOMA, WASH.....		6,180,337	2,100,904	878,050	9,159,291	1,045,376	6,109,712	2,004,203
	City corporation.....		4,444,365	2,028,073	681,110	7,153,548	808,161	4,481,200	1,864,178
	General treasury.....	Dec. 31, 1922	4,362,665	1,065,628	506,904	5,875,287	533,922	4,336,888	1,004,477
	Sinking funds.....	Dec. 31, 1922	68,311	922,564	112,762	1,103,637	213,504	121,717	768,416
	Public trust funds.....	Dec. 31, 1922	12,139	12,509	8,676	33,324	5,118	22,604	5,602
	Investment fund.....	Dec. 31, 1922	1,250			1,250			1,250
	Private trust fund.....	Dec. 31, 1922		87,372	52,678	140,050	55,617		84,433
	School district.....		1,604,725	60,703	172,787	1,838,215	212,119	1,494,848	131,248
	General treasury.....	June 30, 1922	1,521,905	60,703	40,393	1,623,001	65,431	1,460,750	96,820
	Sinking fund.....	June 30, 1922	74,724		84,273	158,997	90,471	34,098	34,428
	Investment fund.....	June 30, 1922	8,096		48,121	56,217			
	Park district.....		131,247	12,128	24,153	167,528	25,096	133,655	8,777
	General treasury.....	Dec. 31, 1922	131,247	3,529	20,274	155,050	12,618	133,655	8,777
	Investment fund.....	Dec. 31, 1922		8,599	3,879	12,478			

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmen- tal-cost.	Nongovern- mental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000.									
76	JACKSONVILLE, FLA.		\$4,664,753	\$4,710,596	\$602,735	\$9,978,084	\$4,312,933	\$4,972,143	\$693,008
	City corporation		3,533,105	2,434,154	381,917	6,349,176	2,233,591	3,441,741	673,844
	General treasury	Dec. 31, 1922	3,334,785	1,154,634	295,941	4,785,360	941,285	3,243,755	600,320
	Dock and terminal fund	Dec. 31, 1922	104,070	1,000,520	675	1,105,265	894,905	166,836	43,524
	Sinking fund	Dec. 31, 1922	71,954	260,000	43,363	375,317	345,317		30,000
	Public trust funds	Dec. 31, 1922	22,296	19,000	41,938	83,234	52,084	31,150	
	School district		1,131,648	2,276,442	220,818	3,628,908	2,079,342	1,530,402	19,164
	General treasury	June 30, 1922	1,034,112	1,226,665	135,795	2,396,572	1,089,155	1,288,253	19,164
	Sinking fund	June 30, 1922	97,536	1,049,777	85,023	1,232,336	990,187	242,149	
77	SOMERVILLE, MASS.		3,237,849	2,836,765	161,234	6,235,848	510,757	3,238,160	2,486,931
	General treasury	Dec. 31, 1922	3,236,689	2,833,708	159,778	6,230,175	509,694	3,236,607	2,483,874
	License fund	Dec. 31, 1922		3,057		3,057			3,057
	Public trust funds	Dec. 31, 1922	1,160		1,456	2,616	1,063	1,553	
78	OKLAHOMA CITY, OKLA.		5,043,102	8,140,823	399,728	13,583,653	3,288,978	4,828,998	5,465,677
	City corporation		2,981,503	5,894,382	209,652	9,085,537	3,074,267	2,857,952	3,153,318
	General treasury	June 30, 1922	2,500,494	3,319,485	63,481	5,883,460	2,792,133	2,554,140	537,187
	Sinking fund	June 30, 1922	480,909	1,871,859	48,002	2,400,770	223,155	297,662	1,879,953
	Public trust fund	June 30, 1922	100	254	5,796	6,150		6,150	
	Private trust fund	June 30, 1922		702,784	92,373	795,157	58,979		736,178
	School district		2,061,599	2,246,441	190,076	4,498,116	214,711	1,971,046	2,312,359
	General treasury	June 30, 1922	1,677,270	555,302	19,106	2,251,678	9,337	1,790,323	452,018
	Sinking fund	June 30, 1922	384,329	1,691,139	170,970	2,246,438	205,374	180,723	1,860,341
79	WATERBURY, CONN.		4,111,967	5,787,531	246,463	10,145,961	167,435	5,657,355	4,321,171
	City corporation		4,076,777	5,778,320	243,564	10,098,661	163,008	5,615,897	4,319,756
	General treasury	Dec. 31, 1922	4,027,250	5,699,786	225,911	9,952,947	150,477	5,551,217	4,251,253
	School fund	Dec. 31, 1922	494		1,219	1,713	1,357	356	
	License fund	Dec. 31, 1922		1,122		1,122			1,122
	Court fee fund	Dec. 31, 1922	19,571	3,777	6,770	30,118	5,276	3,885	20,957
	Sinking fund	Dec. 31, 1922	8,966	15,000	3,000	26,966	1,000		25,966
	Public trust fund	Dec. 31, 1922	20,496	58,635	6,664	85,795	4,898	60,439	20,458
	School district		35,190	9,211	2,899	47,300	4,427	41,458	1,415
	General treasury	June 30, 1922	35,190	9,211	2,899	47,300	4,427	41,458	1,415

80	LAWRENCE, MASS.		3,927,963	4,222,084	863,738	9,013,785	902,156	4,250,664	3,860,965
	General treasury	Dec. 31, 1922	3,888,316	4,065,996	580,880	8,535,192	453,914	4,250,371	3,830,907
	License fund	Dec. 31, 1922	293	3,023		3,316	4	293	3,019
	Sinking funds	Dec. 31, 1922	38,898	121,326	263,491	423,715	422,713		1,002
	Public trust funds	Dec. 31, 1922	456		91	547	91		456
	Investment fund	Dec. 31, 1922		1,208		1,208			1,208
	Private trust fund	Dec. 31, 1922		30,531	19,276	49,807	25,434		24,373
81	CANTON, OHIO		4,046,283	2,242,488	3,279,014	9,567,785	2,464,010	4,983,567	2,120,208
	City corporation		2,263,138	1,918,552	1,711,327	5,893,017	1,565,520	2,369,957	1,957,540
	General treasury	Dec. 31, 1922	1,318,166	1,514,735	944,373	3,777,274	722,575	1,935,050	1,119,649
	Fee and special fund	Dec. 31, 1922	20,064			20,064			
	Library fund	Jan. 31, 1923	1,136	16,353	4,178	21,667	3,740	17,927	
	Sinking fund	Dec. 31, 1922	886,097	382,139	745,467	2,013,703	819,230	375,106	819,367
	Public trust funds	Dec. 31, 1922, Jan. 31, 1923	37,675	5,325	17,309	60,309	19,975	21,810	18,524
	School district		1,783,145	323,936	1,567,687	3,674,768	898,490	2,613,610	162,668
	General treasury	Aug. 31, 1922	1,763,504	323,936	1,567,687	3,655,127	898,490	2,593,969	162,668
	Fee and special fund	Aug. 31, 1922	19,641			19,641		19,641	
82	SCHENECTADY, N. Y.		4,121,051	4,462,948	1,006,670	9,590,669	1,277,767	5,889,397	2,423,505
	General treasury	Dec. 31, 1922	4,089,373	4,126,398	852,686	9,068,457	1,146,495	5,843,108	2,078,854
	County supervisors' fund	Oct. 31, 1922		82,755		82,755		43,760	38,995
	City clerk's fund	Dec. 31, 1922	4,746	6,705		11,451			11,451
	Sinking funds	Dec. 31, 1922	11,237	96,407	21,842	129,486	23,077		106,400
	Public trust funds	Dec. 31, 1922	11,267	30,074	29,670	71,011	40,597	2,529	27,885
	Investment funds	Dec. 31, 1922	4,428	83,913	76,122	164,463	26,773		137,690
	Private trust fund	Dec. 31, 1922		36,696	26,350	63,046	40,825		22,221
83	FORT WAYNE, IND.		3,899,233	1,402,564	1,483,130	6,784,927	1,743,901	4,424,135	616,891
	City corporation		2,620,516	458,179	669,741	3,748,436	800,509	2,466,540	481,387
	General treasury	Dec. 31, 1922	1,108,119	2,888	476,545	1,587,552	568,243	994,730	24,579
	Special assessment funds	Dec. 31, 1922	585,214		9,766	594,980	9,766	585,012	202
	Water fund	Dec. 31, 1922	282,999	26,050	22,484	331,533	4,842	261,951	64,740
	Light and power fund	Dec. 31, 1922	590,813	923	42,227	633,963	70,112	562,928	923
	Sinking fund	Dec. 31, 1922	10,786	84,427	140,212	47,405	45,707		47,100
	Public trust fund	Dec. 31, 1922	35,999	35,223	17,259	67,476	34,683	16,212	16,581
	Investment fund	Dec. 31, 1922	14,994	2,398	6,642	11,418			2,500
	Private trust funds	Dec. 31, 1922	2,378						
	School district			370,911	10,391	381,302	56,540		324,762
	General treasury	July 31, 1922	1,278,717	944,385	813,389	3,036,491	943,392	1,957,595	135,504
			1,278,717	944,385	813,389	3,036,491	943,392	1,957,595	135,504
84	TULSA, OKLA.		2,946,784	2,011,893	1,064,948	6,023,625	968,615	3,826,497	1,228,513
	City corporation		1,605,508	664,510	477,020	2,747,038	413,644	1,613,709	719,685
	General treasury	June 30, 1922	1,291,746	157,720	175,333	1,624,799	60,889	1,413,211	150,699
	Sinking fund	June 30, 1922	312,555	105,718	228,857	647,130	325,048	196,247	125,835
	Public trust funds	June 30, 1922	1,207	506	10,429	12,142	7,592	4,251	299
	Private trust funds	June 30, 1922		400,566	62,401	462,967	20,115		442,852
	School district		1,341,276	1,347,383	587,928	3,276,587	554,971	2,212,788	508,828
	General treasury	June 30, 1922	1,096,290	1,288,187	297,452	2,681,929	265,437	2,062,309	354,183
	Sinking fund	June 30, 1922	244,986	59,196	290,476	594,658	289,534	150,479	154,645

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

TABLE 2. SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922 (Con.)

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
85	EVANSVILLE, IND.		\$3,051,578	\$1,087,884	\$751,532	\$4,890,994	\$871,853	\$3,381,039	\$638,162
	City corporation		1,919,430	1,080,803	374,439	3,374,672	659,332	2,096,138	619,202
	General treasury	Dec. 31, 1922	1,309,117	536,136	211,169	2,056,422	449,484	1,500,106	166,832
	Special assessment fund	Dec. 31, 1922	472,340			472,340		472,340	
	Library fund	Dec. 31, 1922	83,934			109,968	43,239	66,729	
	Cemetery funds	Dec. 31, 1922	45,359			16,682	62,041	18,810	9,505
	Sinking fund	Dec. 31, 1922	835	59,276	19,631	79,742	64,921	41	14,780
	Public trust fund	Dec. 31, 1922		47,464	56,606	111,915	56,458	23,196	32,261
	Investment fund	Dec. 31, 1922		10,341		10,341			10,341
	Private trust funds	Dec. 31, 1922		427,586	44,317	471,903	26,420		445,483
	School district		1,132,148	7,081	377,093	1,516,322	212,521	1,284,901	18,900
	General treasury	July 31, 1923	1,132,148	7,081	377,093	1,516,322	212,521	1,284,901	18,900
86	SAVANNAH, GA.		2,285,896	619,812	193,476	3,099,184	200,505	2,366,963	531,716
	City corporation		1,897,765	348,052	184,793	2,430,610	199,668	1,992,711	238,231
	General treasury	Dec. 31, 1922	1,887,127	287,181	46,894	2,221,202	21,128	1,992,498	207,576
	Pilotage commission fund	Dec. 31, 1922	44	250	946	1,240		213	
	Sinking fund	Dec. 31, 1922	7,513	40,000	76,165	123,678	110,500		13,178
	Investment funds	Dec. 31, 1922	3,081	11,783		14,864			14,864
	Private trust fund	Dec. 31, 1922		8,838	60,788	69,626	67,013		2,613
	School district		388,131	271,760	8,683	668,574	837	374,252	293,485
	General treasury	Dec. 31, 1922	388,131	271,760	8,683	668,574	837	374,252	293,485
87	ALLENTOWN, PA.		2,091,037	1,429,031	789,485	4,309,553	1,314,316	2,251,724	733,513
	City corporation		1,095,937	314,236	521,813	1,931,986	517,833	1,085,610	328,543
	General treasury	Jan. 1, 1923	800,807	294,490	459,221	1,554,518	429,407	1,019,958	105,153
	Sinking fund	Jan. 1, 1923	295,130	19,746	62,592	377,468	88,426	65,652	222,390
	School district		995,100	1,114,795	267,672	2,377,567	796,483	1,166,114	414,970
	General treasury	July 3, 1922	972,726	965,093	216,935	2,094,754	685,873	1,076,211	332,670
	Sinking fund	July 3, 1922	22,374	209,702	50,737	282,813	110,610	89,903	82,300
88	KNOXVILLE, TENN.		2,643,729	4,288,592	45,781	6,978,102	509,942	3,960,673	2,507,487
	General treasury	Sept. 30, 1922	2,634,525	3,605,342	12,536	6,252,403	469,414	3,578,595	2,204,394
	Sinking fund	Sept. 30, 1922		683,250		683,250	1,858	379,559	301,833
	Public trust funds	Sept. 30, 1922	9,204		33,245	42,449	38,670	2,519	1,260

89	EL PASO, TEX. ¹		1,772,193	4,231,107	439,284	6,442,584	2,048,378	2,757,287	1,636,919
	General treasury	Feb. 28, 1922	1,474,972	2,939,293	141,547	4,555,812	1,797,038	1,328,648	1,430,126
	School fund	Aug. 31, 1922	283,490	908,946	5,792	1,198,228	3,757	1,187,712	6,759
	Library fund	Mar. 31, 1922	1,348	28,593	68	30,009	42	24,132	5,835
	Sinking funds	Feb. 28, 1922	11,901	352,907	290,363	655,171	244,177	216,795	194,199
	Public trust fund	Feb. 28, 1922	482	1,368	1,514	3,364	3,364		
90	SAN DIEGO, CALIF.		5,250,325	2,126,051	2,009,264	9,385,640	2,004,768	5,543,868	1,837,004
	City corporation		3,595,263	1,354,762	1,589,087	6,539,092	1,191,903	3,569,424	1,777,765
	General treasury	Dec. 31, 1922	2,353,743	388,201	892,673	3,634,017	538,668	2,673,547	421,802
	Special assessment fund	Dec. 31, 1922	377,972			377,972		377,972	
	Sinking fund	Dec. 31, 1922	830,512		609,121	1,439,633	566,917	515,283	357,433
	Public trust funds	Dec. 31, 1922	6,663	1,638	15,689	23,990	21,118	2,622	250
	Investment funds	Dec. 31, 1922	26,373	424,355	1,166	451,894	1,366		450,528
	Private trust funds	Dec. 31, 1922		540,568	71,018	611,586	63,834		547,752
	School district		1,653,062	771,289	420,197	2,846,548	812,865	1,974,444	59,239
	General treasury	June 30, 1922	1,533,338	749,146	300,788	2,583,332	681,115	1,901,071	1,146
	Sinking fund	June 30, 1922	121,664	22,143	119,409	263,216	131,750	73,373	58,093
91	BAYONNE, N. J.		3,739,229	5,559,076	582,238	9,880,543	460,811	3,918,409	5,501,323
	General treasury	Dec. 31, 1922	3,212,585	3,936,254	354,274	7,503,113		2,248,479	3,254,634
	School fund	June 30, 1922	444,140	1,222,927	136,627	1,803,694	152,915	1,650,662	117
	License fund	Dec. 31, 1922	643	456		1,099		643	456
	Sinking fund	Dec. 31, 1922	63,886	393,639	77,897	535,422	289,306		246,116
	Public trust fund	Dec. 31, 1922	17,975	5,800	13,440	37,215	18,590	18,625	
92	MANCHESTER, N. H.		2,961,986	4,444,837	329,681	7,736,564	54,797	3,912,338	3,769,429
	General treasury	Dec. 31, 1922	2,947,679	4,218,110	303,839	7,469,628	41,172	3,910,887	3,517,569
	Library fund	Dec. 31, 1922			890	890	890		
	Sinking fund	Dec. 31, 1922	11,920	123,458		135,378			135,378
	Public trust fund	Dec. 31, 1922	2,387			2,387		1,451	936
	Private trust funds	Dec. 31, 1922		103,329	24,952	128,281	12,735		115,546
93	HARRISBURG, PA.		2,414,944	1,217,908	1,237,030	4,869,882	643,529	3,421,007	805,346
	City corporation		1,420,239	452,464	1,149,220	3,021,923	581,429	1,962,982	477,512
	General treasury	Jan. 1, 1923	1,403,941	53,434	1,078,268	2,535,643	515,381	1,819,002	201,260
	Special assessment fund	Jan. 1, 1923		120,000		120,000		120,000	
	Sinking fund	Jan. 1, 1923	4,087	187,629	16,250	207,966	12,637		195,329
	Public trust funds	Jan. 1, 1923	3,699		4,659	8,358	2,661	1,697	4,009
	Investment funds	Jan. 1, 1923	8,512	91,401	50,043	149,956	50,750	22,283	76,923
	School district		994,705	765,444	87,810	1,847,959	62,100	1,458,025	327,834
	General treasury	July 3, 1922	985,069	670,567	1,229	1,656,865	3,143	1,446,988	206,734
	Sinking fund	July 3, 1922	7,436	84,477	84,842	176,755	55,655		121,100
	Public trust fund	July 3, 1922	2,200	10,400	1,739	14,339	3,302	11,037	
94	PEORIA, ILL.		2,587,569	1,806,977	384,136	4,778,682	555,930	2,937,659	1,285,192
	City corporation		1,276,316	640,102	112,546	2,028,964	125,000	1,330,419	573,545
	General treasury	Dec. 31, 1922	1,239,441	556,950	99,505	1,895,896	118,374	1,238,957	478,565
	Sinking funds	Dec. 31, 1922	3,421	13,575	4,958	21,954	5,517		16,437
	Public trust funds	June 30, Dec. 31, 1922	32,017	29,577	8,083	69,677	1,109	31,462	37,106
	Investment fund	Dec. 31, 1922	1,437	40,000		41,437			41,437

¹ Also the aggregate of payments and cash on hand at the close of the year.² The figures for this city cover the transactions for only 11 months.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
94	PEORIA, ILL.—Continued.								
	School district.....		\$1,140,072	\$1,094,856	\$171,815	\$2,406,743	\$374,865	\$1,370,328	\$661,550
	General treasury.....	June 30, 1922	1,109,744	1,071,461	162,199	2,343,404	367,112	1,360,504	615,788
	Public trust fund.....	Aug. 31, 1922	18,375	23,395	9,616	51,386	7,753	9,824	33,809
	Investment fund.....	June 30, 1922	11,953			11,953			11,953
	Pleasure driveway and park district.....		171,181	72,019	99,775	342,975	56,065	236,903	50,007
	General treasury.....	May 31, 1922	159,972	72,019	77,125	309,116	42,247	236,787	30,082
	Sinking fund.....	May 31, 1922	9,284		22,650	31,934	13,818	116	18,000
	Investment fund.....	May 31, 1922	1,925			1,925			1,925
95	St. JOSEPH, MO.								
	City corporation.....		1,944,873	212,189	233,322	2,390,384	166,191	1,742,228	481,965
	General treasury.....	Apr. 17, 1922	1,081,733	206,061	139,030	1,426,827	87,560	984,696	354,571
	Library fund.....	Apr. 30, 1922	1,071,760	60,114	44,267	1,176,141	40,296	960,427	175,418
	Fiscal agency fund.....	Apr. 17, 1922	2,408		894	3,302	1,853	1,449	
	Sinking fund.....	Apr. 17, 1922		17,250	589	17,839	338	17,501	
	Public trust funds.....	Apr. 17, Dec. 31, 1922	1,785	126,406	89,586	217,777	39,527		178,250
	School district.....		5,780	2,294	3,694	11,768	5,546	5,319	903
	General treasury.....	June 30, 1922	863,140	6,125	94,292	963,557	78,631	757,532	127,394
	Sinking fund.....	June 30, 1922	716,661	163	16,847	733,671	19,216	708,330	6,125
			146,479	5,962	77,445	229,886	59,415	49,202	121,269
96	WICHITA, KANS.								
	City corporation.....		3,404,235	1,919,020	860,404	6,183,659	1,653,311	3,668,454	831,894
	General treasury.....	Dec. 31, 1922	1,831,193	777,588	259,580	2,868,361	398,256	1,879,555	590,550
	Library fund.....	Dec. 31, 1922	1,812,982	751,112	236,020	2,800,114	376,891	1,843,552	579,671
	Public trust funds.....	Dec. 31, 1922	2,780	26,476	2,775	32,031	7,233	24,798	
	School district.....		15,431		20,785	36,216	14,132	11,205	10,879
	General treasury.....	June 30, 1922	1,573,042	1,141,432	600,824	3,315,298	1,285,055	1,788,899	241,344
	Sinking fund.....	June 30, 1922	1,401,965	1,139,027	512,477	3,053,469	1,184,224	1,692,901	176,344
	Public trust fund.....	June 30, 1922	88,430		77,401	165,831	100,831		65,000
			82,647	2,405	10,946	95,998		95,998	
97	WILKES-BARRE, PA.								
	City corporation.....		2,054,768	599,044	229,816	2,883,628	209,332	2,079,622	594,674
	General treasury.....	Jan. 1, 1923	1,032,182	594,801	130,760	1,757,743	149,622	1,065,644	542,477
	Sinking funds.....	Jan. 1, 1923	898,534	457,255	65,395	1,421,184	69,381	1,053,859	297,944
	School district.....		133,618	137,546	65,365	336,559	80,241	11,785	244,533
			1,022,586	4,243	99,056	1,125,885	59,710	1,013,978	52,197

	General treasury	July 3, 1922	1,020,275	197	95,793	1,116,265	56,613	1,010,455	49,197
	Public trust fund	July 3, 1922	2,311	4,046	3,263	9,620	3,697	3,523	3,600
98	SIoux CITY, IOWA		2,850,572	1,747,770	433,345	5,031,696	367,129	3,233,308	1,431,250
	City corporation		1,472,910	224,812	299,658	1,997,380	214,959	1,485,278	297,143
	General Treasury	Mar. 31, 1922	1,432,404	180,812	280,765	1,893,981	185,593	1,470,745	237,643
	Sinking fund	Mar. 31, 1922	21,086	44,000	7,775	72,861	13,861		59,000
	Public trust funds	Mar. 31, 1922	19,420		11,118	30,538	15,505	14,533	500
	School district		1,377,662	1,522,967	133,687	3,034,316	152,170	1,748,030	1,134,116
	General treasury	June 30, 1922	1,349,988	1,522,967	108,178	2,981,133	123,987	1,748,030	1,109,116
	Sinking fund	June 30, 1922	27,674		25,509	53,183	28,183		25,000
99	SOUTH BEND, IND.		3,071,481	1,597,943	1,212,297	5,881,721	1,355,692	3,719,108	806,921
	City corporation		1,686,484	440,084	790,948	2,917,516	884,541	1,686,152	346,823
	General treasury	Dec. 31, 1922	1,444,446	128,317	611,555	2,184,318	656,500	1,499,917	27,901
	Special assessment fund	Dec. 31, 1922	176,183			176,183		176,183	
	Sinking fund	Dec. 31, 1922	40,202		104,280	144,482	144,482		
	Public trust funds	Dec. 31, 1922	25,653	20,196	22,506	68,355	40,264	10,052	18,039
	Private trust fund	Dec. 31, 1922		291,571	52,607	344,178	43,295		300,883
	School district		1,384,997	1,157,859	421,349	2,964,205	471,151	2,032,956	460,098
	General treasury	July 31, 1922	1,384,997	1,157,859	421,349	2,964,205	471,151	2,032,956	460,098
100	PORTLAND, ME.		3,469,608	4,257,689	463,737	8,191,034	972,231	3,830,612	3,388,191
	City corporation		2,989,881	3,810,092	386,926	7,186,899	855,487	3,273,297	3,058,115
	General treasury	Dec. 31, 1922	2,914,519	3,075,403	291,427	6,281,349	636,103	3,271,920	2,373,326
	Sinking fund	Dec. 31, 1922	29,120	706,026	47,167	782,313	158,289	24	624,000
	Public trust funds	Dec. 31, 1922	45,440	8,784	16,180	70,404	9,049	1,353	60,002
	Investment fund	Dec. 31, 1922	802	19,100	31,281	51,183	51,169		14
	Private trust fund	Dec. 31, 1922		779	871	1,650	877		773
	Water district		402,504	447,597	16,691	866,792	20,416	526,300	320,076
	General treasury	Dec. 31, 1922	370,088	243,101	14,287	627,476	19,082	526,277	82,117
	Sinking fund	Dec. 31, 1922	30,860	86,474	2,404	119,738	1,334	23	118,381
	Investment fund	Dec. 31, 1922	1,556	118,022		119,578			119,578
	Bridge district		46,359		18,591	64,950	41,899	13,051	10,000
	General treasury	Dec. 31, 1922	46,359		18,591	64,950	41,899	13,051	10,000
	Pier site district		30,864		41,529	72,393	54,429	17,964	
	General treasury	Dec. 31, 1922	30,864		41,529	72,393	54,429	17,964	
101	TROY, N. Y.		2,924,012	3,184,249	230,360	6,338,621	350,750	3,501,287	2,486,584
	City corporation		2,664,130	3,039,425	229,471	5,933,026	350,750	3,231,945	2,350,331
	General treasury	Dec. 31, 1922	2,664,014	2,999,414	176,791	5,820,219	272,930	3,210,473	2,336,816
	City clerk's fund	Dec. 31, 1922	2,740	2,669	200	5,609	142		5,467
	Sinking fund	Dec. 31, 1922	6,444	24,850	51,434	82,728	74,680		8,048
	Public trust funds	Dec. 31, 1922	10,932	12,492	1,046	24,470	2,998	21,472	
	Lansingburgh school district		147,273	14,774	889	162,936		139,292	23,644
	General treasury	July 31, 1922	147,179	9,424	889	157,492		139,292	18,200
	Sinking fund	July 31, 1922		750		750			750
	Investment fund	July 31, 1922	94	4,600		4,694			4,694
	County supervisors' fund		112,609	130,050		242,659		130,050	112,609
	General treasury	Oct. 31, 1922	112,609	130,050		242,659		130,050	112,609

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

GENERAL TABLES.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—CON.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
102	BINGHAMTON, N. Y.		\$2,639,925	\$1,635,847	\$535,191	\$4,810,963	\$971,406	\$2,810,249	\$1,029,308
	General treasury	Dec. 31, 1922	2,449,229	1,376,574	417,287	4,243,090	858,438	2,507,120	877,532
	Library fund	Dec. 31, 1922	732	23,000	135	23,867	28	23,839	
	County supervisors' fund	Oct. 31, 1922		180,314		180,314		86,348	93,966
	Water fund	Dec. 31, 1922	167,764	17,065	43,093	227,922	29,724	181,383	16,815
	Sinking fund	Dec. 31, 1922	226	1,250	9,239	10,715	5,715		5,000
	Public trust funds	Dec. 31, 1922	20,638	10,300	14,804	45,742	17,940	11,559	16,243
	Investment fund	Dec. 31, 1922	1,336	24,777	47,528	73,641	56,614		17,027
	Private trust funds	Dec. 31, 1922		2,567	3,105	5,672	2,947		2,725
103	ROCKFORD, ILL.		2,738,723	1,613,868	172,431	4,525,022	119,746	2,869,226	1,536,050
	City corporation		1,459,164	793,094	88,854	2,341,112	76,639	1,333,404	931,069
	General treasury	Dec. 31, 1922	1,346,561	570,725	62,357	1,979,643	11,606	1,255,668	712,369
	Library fund	Dec. 31, 1922	48,775	36,836	5,624	91,235	4,290	70,365	16,580
	Sinking fund	Dec. 31, 1922	33,500	103,270	16,500	153,270	57,770		95,500
	Public trust funds	Dec. 31, 1922	30,328	82,263	4,373	116,964	2,973	7,371	106,620
	School district		1,155,175	798,779	78,757	2,032,711	31,852	1,449,243	551,616
	General treasury	Dec. 31, 1922	1,155,175	798,779	78,757	2,032,711	31,852	1,449,243	551,616
	Park district		124,384	21,995	4,820	151,199	11,255	86,579	53,365
	General treasury	Dec. 31, 1922	124,169	3,495	4,820	132,484	11,255	86,579	34,650
	Public trust fund	Dec. 31, 1922	215			215			215
	Investment fund	Dec. 31, 1922		18,500		18,500			18,500
104	CHARLESTON, S. C.		2,351,772	1,102,293	540,239	3,994,304	312,860	2,957,056	724,388
	City corporation		1,925,632	1,067,151	456,649	3,449,432	204,616	2,582,613	662,203
	General treasury	Dec. 31, 1922	1,457,215	940,480	202,077	2,599,772		2,156,850	442,922
	High school fund	June 30, 1922	2,563	62,983	2,628	68,174	8,190	47,365	12,619
	Colonial commons fund	Dec. 31, 1922	1,000	250	490	1,740	667	1,073	
	Water fund	Dec. 31, 1922	418,991		64,044	483,035	44,466	319,868	88,701
	Sinking funds	Dec. 31, 1922	5,968	39,377	62,538	107,883	9,827	12,440	85,616
	Public trust funds	June 30, Dec. 31, 1922	39,895	24,061	124,872	188,828	141,466	15,017	32,345
	School district		426,140	35,142	83,590	514,872	108,244	374,443	62,185
	General treasury	June 30, 1922	423,424	1,000	73,043	497,167	95,727	355,598	46,142
	Sinking fund	June 30, 1922	991	27,569	6,267	34,827	7,986	12,544	14,297
	Public trust funds	June 30, 1922	1,725	6,573	4,280	12,578	4,531	6,501	1,746

105	LITTLE ROCK, ARK.		1,557,179	4,083,978	24,466	5,665,623	196,446	1,600,473	3,868,704
	City corporation		674,338	3,748,612	854	4,423,804	8,516	779,175	3,636,113
	General treasury	Dec. 31, 1922	653,410	3,746,551		1,399,961		766,199	3,633,762
	Police insurance fund	Dec. 31, 1922	833			833			
	Cemetery funds	Dec. 31, 1922	10,909	2,061	854	13,914	903	11,744	1,267
	Public trust funds	Dec. 31, 1922	8,012			8,012	7,613	399	
	Investment funds	Dec. 31, 1922	1,084			1,084			1,084
	School district		785,168	152,773	710	938,651	126,850	623,034	188,767
	General treasury	June 3, 1922	785,168	152,773	710	938,651	126,850	623,034	188,767
	Sewer and street improvement district		97,673	182,593	22,902	303,168	61,080	198,264	43,824
	General treasury	Dec. 31, 1922	97,673	182,593	22,902	303,168	61,080	198,264	43,824
106	JOHNSTOWN, PA.		2,151,888	2,187,450	1,244,560	5,583,898	1,970,511	3,062,680	550,707
	City corporation		1,115,675	1,521,297	643,462	3,280,434	1,326,575	1,631,288	322,571
	General treasury	Jan. 1, 1923	1,104,260	1,363,221	375,663	2,843,144	997,860	1,631,288	213,996
	Sinking fund	Jan. 1, 1923	11,415	158,076	267,799	437,290	328,715		108,575
	School district		1,036,213	666,153	601,098	2,303,464	643,936	1,431,392	228,136
	General treasury	July 3, 1922	1,028,075	512,017	407,506	1,947,598	446,042	1,347,420	154,136
	Sinking fund	July 3, 1922	8,138	154,136	193,592	355,866	197,894	83,972	74,000
107	EAST ST. LOUIS, ILL.		2,107,510	1,560,847	349,000	4,017,357	607,819	2,282,283	1,127,255
	City corporation		1,282,673	953,802	195,229	2,431,704	211,962	1,284,240	935,502
	General treasury	Dec. 31, 1922	1,231,899	953,802	157,115	2,342,816	184,192	1,234,022	924,602
	Registered bond interest fund	Dec. 31, 1922	33,722			33,722	1,011	32,711	
	Public trust funds	Dec. 31, 1922	17,052		38,114	55,166	26,759	17,507	10,900
	School district		730,793	430,424	137,830	1,299,047	355,185	841,673	102,189
	General treasury	June 30, 1922	730,793	421,436	72,507	1,224,736	284,612	837,935	102,189
	Sinking fund	June 30, 1922		8,988	65,323	74,311	70,573	3,738	
	Park district		94,044	176,621	15,941	286,606	40,672	156,370	89,564
	General treasury	Feb. 28, 1923	93,625	122,570	11,940	228,135	19,439	136,332	72,364
	Sinking funds	Feb. 28, 1923	419	54,051	4,001	58,471	21,233	20,038	17,200
108	SACRAMENTO, CALIF.		4,593,983	2,820,265	3,080,997	10,495,245	2,931,284	6,651,209	912,752
	City corporation		3,247,802	1,923,853	1,201,001	6,372,656	1,991,460	3,554,626	826,570
	General treasury	Dec. 31, 1922	2,253,722	1,097,364	1,093,841	4,444,927	1,882,611	2,159,426	402,890
	Special assessment fund	Dec. 31, 1922	973,123	1,903		975,626		975,026	
	Sinking fund	Dec. 31, 1922	7,640	384,765	67,881	460,286	41,764	234,887	183,635
	Public trust funds	Dec. 31, 1922	10,995	740	5,387	17,122	7,405	8,947	770
	Investment funds	Dec. 31, 1922	2,322	281,003	18,034	301,359	3,571	176,340	121,448
	Private trust funds	Dec. 31, 1922		154,078	15,858	173,936	56,109		117,827
	School district		1,346,181	896,412	1,879,996	4,122,689	939,824	3,096,583	86,182
	General treasury	June 30, 1922	1,145,322	826,383	1,790,972	3,762,677	761,607	2,963,392	37,678
	Sinking fund	June 30, 1922	200,859	70,029	89,024	359,912	178,217	133,191	48,504
109	BROCKTON, MASS.		3,002,623	3,750,288	98,542	6,851,453	132,736	3,398,818	3,319,899
	General treasury	Nov. 30, 1922	2,976,045	3,699,579	84,912	6,760,537	123,654	3,397,907	3,238,976
	License funds	Nov. 30, 1922		8,536		8,536			8,536
	Sinking fund	Nov. 30, 1922	22,939	37,336	7,918	68,193	3,421		64,772
	Public trust funds	Nov. 30, 1922	3,639		3,781	7,420	3,201	911	3,308
	Private trust fund	Nov. 30, 1922		4,837	1,930	6,767	2,460		4,307

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
110	HOBOKEN, N. J.		\$3,585,788	\$5,404,178	\$2,003,585	\$10,993,551	\$535,513	\$4,841,912	\$5,616,126
	General treasury	Dec. 31, 1922	2,895,738	4,447,194	502,198	7,845,130	102,062	2,348,892	5,394,176
	School funds	June 30, 1922	308,318	747,753	1,082,761	2,138,832	4,863	2,132,085	1,884
	Firemen's relief fund	Dec. 31, 1922	9,044			9,044		9,044	
	Water fund	Dec. 31, 1922	315,105		7,131	322,236	16,783	305,453	
	Recorder's court fund	Dec. 31, 1922		2,414		2,414			2,414
	License fund	Dec. 31, 1922		984		984			984
	Sinking fund	Dec. 31, 1922	42,067	166,287	411,257	619,611	405,363		214,248
	Public trust fund	Dec. 31, 1922	15,516	37,126	238	52,880	6,442	46,438	
	Private trust fund	Dec. 31, 1922		2,420		2,420			2,420
111	TERRE HAUTE, IND.		2,244,991	723,067	438,124	3,406,182	833,096	2,074,322	498,764
	City corporation		800,866	115,316	237,705	1,153,887	224,454	773,571	155,862
	General treasury	Dec. 31, 1922	784,928	21,928	197,918	1,004,774	181,723	760,213	62,838
	Sinking fund	Dec. 31, 1922	540	12,403	8,500	21,443	21,443		
	Public trust funds	Dec. 31, 1922	12,074	26,666	18,938	57,678	7,636	13,358	36,684
	Investment fund	Dec. 31, 1922	3,324	13,062		16,386			16,386
	Private trust fund	Dec. 31, 1922		41,257	12,349	53,606	13,652		39,954
	School district		1,444,125	607,751	200,419	2,252,295	608,642	1,300,751	342,902
	General treasury	July 31, 1922	1,257,284	597,399	102,267	1,956,950	486,698	1,229,306	240,946
	Library fund	July 31, 1922	43,375	2	9,298	52,675	11,974	40,699	2
	Sinking fund	July 31, 1922	108,854	10,350	56,345	175,549	56,025	17,570	101,954
	Public trust fund	July 31, 1922	34,612		32,509	67,121	53,945	13,176	
112	SAGINAW, MICH.		2,703,159	3,421,586	1,185,017	7,309,762	1,175,635	3,664,271	2,469,856
	City corporation		1,573,910	2,660,157	1,078,167	5,312,234	955,191	1,944,860	2,412,183
	General treasury	June 30, 1922	1,521,919	2,255,222	987,328	4,764,469	808,880	1,831,340	2,124,249
	Auditorium fund	June 30, 1922	21,233		5,784	27,017	7,063	19,954	
	Sinking funds	June 30, 1922	9,230	357,528	48,864	415,622	107,986	67,910	239,726
	Public trust funds	June 30, 1922	21,395	26,591	28,724	76,710	27,834	19,685	29,191
	Investment fund	June 30, 1922	133	7,028	5,075	12,236	1,237	5,971	5,028
	Private trust fund	June 30, 1922		13,788	2,392	16,180	2,191		13,989
	School district		1,129,249	761,429	106,850	1,997,528	220,444	1,719,411	57,673
	General treasury	June 30, 1922	1,122,103	760,748	101,451	1,984,302	216,020	1,717,567	50,715
	Public trust fund	June 30, 1922	7,146	350	4,208	11,704	3,027	1,844	6,833
	Private trust fund	June 30, 1922		331	1,191	1,522	1,397		125

113	PAWTUCKET, R. I.		2,597,254	2,753,765	297,813	5,648,832	633,488	2,715,703	2,299,641
	General treasury	Dec. 31, 1922	2,484,045	2,316,416	66,044	4,866,505	87,806	2,707,406	2,071,293
	License fund	Dec. 31, 1922		558		558			558
	Sinking fund	Dec. 31, 1922	87,838	406,517	112,811	607,166	408,772		198,394
	Public trust funds	Dec. 31, 1922	13,489	6,853	3,289	23,631	5,778	8,297	9,556
	Investment fund	Dec. 31, 1922	11,882	13,233	10,530	35,645	15,805		19,840
	Private trust funds	Dec. 31, 1922		10,188	105,139	115,327	115,327		
114	PASSAIC, N. J.		2,285,114	3,486,723	539,153	6,310,990	887,472	2,700,827	2,722,691
	General treasury	Dec. 31, 1922	2,006,080	2,247,004	492,089	4,745,173	680,103	1,780,449	2,284,621
	School fund	June 30, 1922	234,713	1,040,645	24,867	1,300,225	13,378	877,862	408,985
	Library fund	Dec. 31, 1922	1,323	30,011	32	31,366	9	30,053	1,304
	Police court fund	Dec. 31, 1922	550	4,580		5,130			5,130
	License fund	Dec. 31, 1922	164	1,720		1,884		164	1,720
	Sinking fund	Dec. 31, 1922	33,278	142,201	2,671	178,150	173,926		4,224
	Public trust fund	Dec. 31, 1922	9,006	20,562	19,494	49,062	20,056	12,299	16,707
115	GARY, IND.		3,018,739	1,519,123	591,291	5,129,153	735,777	3,097,558	1,295,818
	City corporation		1,859,872	1,069,954	458,092	3,387,918	469,858	1,919,895	998,165
	General treasury	Dec. 31, 1922	963,694	436,212	162,212	1,562,118	195,287	997,607	369,224
	Special assessment funds	Dec. 31, 1922	786,782		98,179	884,961	65,557	811,040	8,364
	Library fund	Dec. 31, 1922	11,984	68,145	15,636	95,765	18,807	76,958	
	Sinking fund	Dec. 31, 1922	86,458	26,686	47,095	160,239	87,764	32,154	40,321
	Public trust funds	Dec. 31, 1922	10,954	91	31,605	42,650	28,423	2,136	12,091
	Investment fund	Dec. 31, 1922		936		936	936		
	Private trust funds	Dec. 31, 1922		537,884	103,365	641,249	73,084		568,165
	School district		1,158,867	449,169	133,199	1,741,235	265,919	1,177,663	297,653
	General treasury	July 31, 1922	1,158,867	449,169	133,199	1,741,235	265,919	1,177,663	297,653
116	SPRINGFIELD, OHIO		1,936,742	1,581,110	834,653	4,352,505	893,902	2,422,781	1,035,822
	City corporation		1,191,859	1,045,592	354,607	2,592,058	324,777	1,263,761	1,003,520
	General treasury	Dec. 31, 1922	905,892	547,856	309,111	1,762,859	160,491	1,104,747	497,621
	Fee and special fund	Dec. 31, 1922	15,942			15,942		15,942	
	Sinking fund	Dec. 31, 1922	239,453	394,160	23,800	657,413	110,413	125,245	421,755
	Public trust funds	Dec. 31, 1922	30,572	101,734	14,503	146,809	49,075	17,827	79,907
	Private trust funds	Dec. 31, 1922		1,842	7,193	9,035	4,798		4,237
	School district		744,883	535,518	480,046	1,760,447	569,125	1,150,020	32,302
	General treasury	Aug. 31, 1922	568,432	535,518	453,055	1,557,005	463,636	1,086,067	7,302
	Fee and special fund	Aug. 31, 1922	8,032			8,032		8,032	
	Sinking fund	Aug. 31, 1922	168,419		26,991	195,410	105,489	64,921	25,000
117	ALTOONA, PA.		1,962,401	2,232,789	180,575	4,375,765	223,259	2,097,305	2,055,201
	City corporation		1,078,497	1,564,888	180,176	2,823,561	86,181	1,016,810	1,720,570
	General treasury	Jan. 1, 1923	1,059,923	1,240,893		2,300,816	32,211	944,434	1,324,171
	Sinking fund	Jan. 1, 1923	18,574	323,445	177,550	519,569	50,794	72,376	396,399
	Private trust fund	Jan. 1, 1923		550	2,626	3,176	3,176		
	School district		883,904	667,901	399	1,552,204	137,078	1,080,495	334,631
	General treasury	July 3, 1922	883,904	564,978	3	1,448,885	135,171	1,043,044	270,670
	Sinking fund	July 3, 1922		98,423		98,423	1,907	37,451	59,065
	Public trust fund	July 3, 1922		4,500	396	4,896			4,896

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
118	LONG BEACH, CALIF.		\$3,601,773	\$2,182,322	\$749,949	\$6,534,044	\$1,935,709	\$4,240,683	\$357,652
	City corporation		2,254,801	473,937	634,133	3,362,871	619,025	2,472,772	271,074
	General treasury	June 30, 1922	1,590,280	361,514	551,355	2,503,149	534,998	1,790,820	177,331
	Special assessment fund	June 30, 1922	524,342	19,864		544,206		544,206	
	Street improvement funds	June 30, 1922	7,544	321	4,082	11,947	4,559	7,360	28
	Sinking fund	June 30, 1922	132,635	90,022	78,180	300,837	78,799	130,386	91,652
	Private trust funds	June 30, 1922		2,216	516	2,732	669		2,063
	School district		1,346,972	1,708,385	115,816	3,171,173	1,316,684	1,767,911	86,578
	General treasury	June 30, 1922	1,114,116	1,653,543	81,600	2,849,319	1,151,052	1,677,470	20,797
	Sinking funds	June 30, 1922	232,856	54,842	34,156	321,854	165,632	90,441	65,781
119	CHESTER, PA.		1,269,320	1,033,070	612,683	2,915,073	761,009	1,215,373	938,691
	City corporation		596,069	490,464	306,106	1,392,639	559,500	554,854	278,285
	General treasury	Jan. 1, 1923	580,966	323,312	150,820	1,055,098	327,380	472,433	255,285
	Welfare fund	Jan. 1, 1923	15	2,700	407	3,122	285	2,837	
	Sinking fund	Jan. 1, 1923	15,088	164,452	154,879	334,419	231,835	79,584	23,000
	School district		673,251	542,606	306,577	1,522,434	201,509	660,519	660,406
	General treasury	July 3, 1922	665,883	418,081	6,683	1,090,647	4,415	608,959	477,273
	Sinking fund	July 3, 1922	6,617	124,525	284,208	415,350	191,617	50,200	173,533
	Public trust fund	July 3, 1922	751		15,686	16,437	5,477	1,360	9,600
120	MOBILE, ALA.		1,417,539	418,006	72,116	1,907,661	180,097	1,382,129	345,435
	City corporation		1,061,420	260,019	66,532	1,387,971	131,074	918,882	338,015
	General treasury	Sept. 30, 1922	886,595	258,950	14,211	1,159,756	17,895	845,141	296,720
	Convict-labor account	Sept. 30, 1922	7,200			7,200		7,200	
	Sinking fund	Sept. 30, 1922	167,625	69	52,321	220,015	113,179	66,541	40,295
	Investment fund	Sept. 30, 1922		1,000		1,000			1,000
	School district		356,119	157,987	5,584	519,690	49,023	463,247	7,420
	General treasury	Aug. 31, 1922	356,119	157,987	5,584	519,690	49,023	463,247	7,420
121	RACINE, WIS.		2,721,362	1,129,350	205,323	4,056,035	182,552	2,623,897	1,249,586
	General treasury	Dec. 31, 1922	2,412,683	1,048,266	196,780	3,657,729	123,605	2,558,088	976,036
	Public trust funds	Dec. 31, 1922	308,679	72,407	1,962	383,048	56,159	65,809	261,680
	Private trust fund	Dec. 31, 1922		8,677	6,581	15,258	2,788		12,470

83617-241-7	122	BRITAIN, CONN.		2,255,304	718,525	622,469	3,596,358	182,951	2,601,761	811,646
		General treasury	Mar. 31, 1922	2,194,939	573,017	622,469	3,390,425	182,951	2,593,113	614,361
		Police-court fund	Mar. 31, 1922	28,377	1,396		29,773		6,806	22,967
		License fund	Mar. 31, 1922		909		909			909
		Sinking fund	Mar. 31, 1922	25,252	113,428		138,680			138,680
		Public trust funds	Mar. 31, 1922	6,796	20,264		27,060		1,842	25,218
		Private trust funds	Mar. 31, 1922		9,511		9,511			9,511
	123	LANSING, MICH.		3,795,963	3,278,076	554,622	7,628,661	1,688,375	4,704,377	1,235,909
		City corporation		2,846,273	3,271,937	369,067	6,487,277	1,593,342	3,674,165	1,219,770
		General treasury	Apr. 30, 1922	2,794,863	3,176,828	255,727	6,227,418	1,452,855	3,670,392	1,104,171
		Sinking funds	Apr. 30, 1922	48,456	71,760	105,085	225,301	118,683		106,618
		Public trust fund	Apr. 30, 1922	2,854	7,865	7,909	18,628	14,855	3,773	
		Investment fund	Apr. 30, 1922	100	100		200			200
		Private trust fund	Apr. 30, 1922		15,384		15,730	6,949		8,781
		School district		949,600	6,139	185,555	1,141,384	95,033	1,030,212	16,139
		General treasury	June 30, 1922	949,600	6,139	185,555	1,141,384	95,033	1,030,212	16,139
	124	HOLYOKE, MASS.		4,081,887	2,668,263	374,433	7,124,583	461,346	3,977,414	2,685,823
		General treasury	Nov. 30, 1922	3,848,134	2,602,102	333,581	6,783,817	351,557	3,874,694	2,557,506
		Water fund	Nov. 30, 1922	192,619		19,040	211,659	49,554	102,720	59,385
		License fund	Nov. 30, 1922		4,961		4,961			4,961
		High-school lunch fund	June 30, 1922		5,061	151	5,212	283		4,929
		Sinking fund	Nov. 30, 1922	9,364	18,188	21,437	48,989	29,079		19,910
		Public trust funds	Nov. 30, 1922	60	37,876		37,936	30,690		7,246
		Investment fund	Nov. 30, 1922	31,710			31,710			31,710
		Private trust fund	Nov. 30, 1922		75	224	299	183		116
	125	SPRINGFIELD, ILL.		2,419,372	1,930,050	402,681	4,752,103	394,388	3,151,996	1,295,719
		City corporation		1,370,720	1,585,077	198,527	3,154,324	316,572	1,791,748	1,046,004
		General treasury	Feb. 28, 1922	1,197,025	1,451,434	117,937	2,766,396	275,208	1,758,615	732,573
		Registered-bond interest fund	Feb. 28, 1922	99,729	14,874		117,577	12,247		16,830
		Sinking fund	Feb. 28, 1922	62,583		69,118	131,701	20,081		88,500
		Public trust funds	Dec. 31, 1921; Mar. 31, 1922	11,383	1,996	8,393	21,772	8,546	13,226	111,000
		Investment funds	Feb. 28, 1922		102,457		102,457		2,457	100,000
		Private trust funds	Feb. 28, 1922		14,316	105	14,421	490		13,931
		School district		950,016	301,999	170,900	1,422,915	65,942	1,247,021	109,952
		General treasury	June 30, 1922	950,016	301,999	170,900	1,422,915	65,942	1,247,021	109,952
		Pleasure driveway and park district		98,636	42,974	33,254	174,864	11,874	113,227	49,763
		General treasury	Mar. 31, 1922	98,411	42,974	32,439	173,824	11,874	113,227	48,723
		Boulevard fund	Mar. 31, 1922	225		815	1,040			1,040
	126	CHATTANOOGA, TENN.		1,637,157	1,110,956	532,970	3,281,083	567,195	2,151,181	562,707
		General treasury	Sept. 30, 1922	1,540,381	1,010,857	489,313	3,040,531	557,249	2,025,701	457,581
		Hospital fund	Dec. 31, 1922	83,104	23,220	1,126	107,450	2,975	101,825	2,650
		Library fund	Sept. 30, 1922	7,773	15,782	33	23,588			
		Sinking fund	Sept. 30, 1922	4,663	61,023	41,748	107,434	6,190		101,177
		Public trust funds	Sept. 30, Dec. 31, 1922	1,256		371	1,627	407		1,220
		Private trust fund	Sept. 30, 1922		74	379	453	374		79

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

TABLE 2. - SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922--Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City number.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
127	BERKELEY, CALIF.		\$2,504,229	\$936,721	\$744,904	\$4,185,854	\$730,264	\$2,910,492	\$545,098
	City corporation		1,248,125	182,642	344,722	1,775,489	319,012	1,040,657	415,820
	General treasury	June 30, 1922	1,116,004	134,874	232,560	1,483,438	245,232	925,160	313,046
	Special assessment fund	June 30, 1922	55,238			55,238		55,238	
	Compensation fund	June 30, 1922		393	5,235	5,628	718	4,840	70
	Sinking fund	June 30, 1922	76,863	4,163	82,609	163,635	46,751	52,794	64,090
	Public trust funds	June 30, 1922	20	4,599	1,525	6,144	3,519	2,625	
	Private trust fund	June 30, 1922		38,613	22,793	61,406	22,792		38,614
	School district		1,256,104	754,079	400,182	2,410,365	411,252	1,869,835	129,278
	General treasury	June 30, 1922	1,046,198	751,721	362,093	2,160,012	365,162	1,754,480	40,370
	Sinking fund	June 30, 1922	206,606	2,358	38,089	247,053	46,090	115,355	85,608
	Investment fund	June 30, 1922	3,300			3,300			3,300
128	DAVENPORT, IOWA		2,321,729	280,444	561,734	3,163,907	727,268	1,825,162	611,477
	City corporation		1,286,969	253,371	461,791	2,002,131	489,775	940,879	571,477
	General treasury	Mar. 31, 1922	1,179,600	101,727	363,489	1,644,816	367,421	843,647	133,748
	Fire equipment fund	Mar. 31, 1922	157	54,031		54,188	1,072	52,487	629
	Sinking funds	Mar. 31, 1922	84,745	27,613	50,969	163,327	62,544	36,283	64,500
	Public trust funds	Mar. 31, 1922	22,467	70,000	47,333	139,800	58,738	8,462	72,600
	School district		1,034,760	27,073	99,943	1,161,776	237,493	884,283	40,000
	General treasury	June 30, 1922	1,033,888	27,073	78,350	1,139,311	215,028	884,283	40,000
	Investment fund	June 30, 1922	872		21,593	22,465	22,465		
129	HAMTRAMCK, MICH.		1,815,376	1,254,105	281,988	3,351,469	1,032,224	2,054,251	264,994
	City corporation		1,294,110	688,105	188,611	2,170,826	399,539	1,536,293	234,994
	General treasury	Feb. 28, 1922	1,255,024	688,105	129,787	2,072,916	301,629	1,536,293	234,994
	Sinking fund	Feb. 28, 1922	39,086		58,824	97,910	97,910		
	School district		521,266	566,000	93,377	1,180,643	632,685	517,958	30,000
	General treasury	July 10, 1922	521,266	566,000	93,377	1,180,643	632,685	517,958	30,000
130	BETHLEHEM, PA.		1,826,364	1,456,164	976,019	4,258,547	795,167	2,476,122	987,258
	City corporation		913,948	1,243,127	266,634	2,423,709	537,415	1,098,869	787,425
	General treasury	Jan. 1, 1923	821,774	1,143,127	116,462	2,081,363	301,069	1,098,869	681,425
	Sinking fund	Jan. 1, 1923	92,174	100,000	150,172	342,346	236,346		106,000
	School district		912,416	213,037	709,385	1,834,838	257,752	1,377,253	199,833

131	COVINGTON, KY.	General treasury	June 30, 1922	899,466	94,804	604,747	1,599,017	103,531	1,377,253	118,233
		Sinking fund	June 30, 1922	12,650	118,233	104,638	235,821	151,221		81,600
131	COVINGTON, KY.	City corporation		1,413,052	876,551	372,245	2,661,848	268,942	1,422,025	970,881
		General treasury	Dec. 31, 1922	1,055,730	557,177	292,224	1,905,131	179,702	1,098,308	627,121
		Library fund	Jan. 31, 1923	1,024,800	286,246	250,897	1,561,943	126,766	950,142	455,035
		Park fund	Dec. 31, 1922	1,514	9,250	678	11,442	411	11,031	
		Newport and Covington bridge fund	May 31, 1922	2,091	18,698	5,075	25,264	109	20,185	5,000
				17,230		20	17,250	512	3,863	12,875
		Cash in transit	Dec. 31, 1922		1,000		1,000	1,000		
		Sinking funds	Dec. 31, 1922	7,832	239,092	30,055	276,979	40,530	112,253	124,196
		Public trust fund	Dec. 31, 1922	2,263	3,401	5,499	11,253	10,374		15
		School district		357,322	319,374	80,021	756,717	89,240	323,717	343,760
		General treasury	June 30, 1922	305,311	319,374	53,993	678,678	56,132	293,286	329,260
		Sinking fund	June 30, 1922	52,011		26,028	78,039	33,108	30,431	14,500
132	LINCOLN, NEBR.	City corporation		2,769,089	1,885,246	1,259,342	5,913,677	1,356,792	3,455,569	1,101,316
		General treasury	Aug. 31, 1922	1,342,240	1,166,415	478,242	2,086,897	748,177	1,538,994	699,726
		Sinking fund	Aug. 31, 1922	1,266,317	1,166,415	469,541	2,902,273	735,374	1,538,994	627,905
		Public trust fund	Aug. 31, 1922	68,038		5,773	73,811	12,011		61,800
		Investment funds	Aug. 31, 1922	7,864		2,267	10,131	131		10,000
		Private trust fund	Aug. 31, 1922	21			21			21
		School district		1,311,390	716,041	746,340	2,773,771	608,615	1,763,566	401,590
		General treasury	June 30, 1922	1,180,214	716,041	247,711	2,143,966	63,744	1,704,232	375,990
		Sinking fund	June 30, 1922	131,176		498,629	629,805	544,871	59,334	25,600
		Sanitary district		115,459	2,790	34,760	153,009		153,009	
		General treasury	Dec. 31, 1922	115,459	2,790	34,760	153,009		153,009	
133	PORTSMOUTH, VA.	General treasury	Dec. 31, 1922	1,426,251	1,921,229	176,020	3,523,500	266,162	1,949,569	1,307,769
		School fund	June 30, 1922	893,585	1,461,824	85,272	2,440,681	157,562	1,148,237	1,134,882
		Water fund	Dec. 31, 1922	85,876	379,810	12,110	477,796	6,097	471,483	216
		Sinking funds	Dec. 31, 1922	377,129	2,552	61,141	440,822	48,489	329,551	62,782
		Public trust fund	Dec. 31, 1922	380	77,043	16,660	94,083	51,794		42,289
		Investment funds	Dec. 31, 1922			500	500			
				69,281		337	69,618	1,720	298	67,600
134	HAVERHILL, MASS.	General treasury	Dec. 31, 1922	2,320,750	2,836,904	122,702	5,280,356	128,804	2,146,490	3,005,062
		Library fund	Dec. 31, 1922	2,073,660	2,085,740	105,993	4,265,393	115,218	2,002,099	2,148,076
		License fund	Dec. 31, 1922	2,350	4,741	1,833	8,924	2,527	6,302	95
		Water fund	Dec. 31, 1922	460	6,071		6,531		6,071	
		Sinking funds	Nov. 30, 1922	192,546	8,387	3,111	204,044	3,326	135,956	64,762
		Public trust funds	Dec. 31, 1922	34,473	707,181	2,015	743,669	1,132		742,521
		Investment funds	Dec. 31, 1922	15,502	148	5,102	20,752	4,938	1,657	14,157
		Private trust fund	Dec. 31, 1922	1,759	24,497	4,648	30,904	1,663		29,241
					139		139			139

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
135	WHEELING, W. VA.		\$1,736,290	\$344,319	\$312,569	\$2,393,178	\$397,184	\$1,590,730	\$405,264
	City corporation		1,130,885	335,381	310,210	1,776,476	377,335	1,019,973	379,168
	General treasury	June 30, 1922	980,602	310,564	107,416	1,398,582	332,037	938,900	127,645
	Sinking fund	June 30, 1922	145,045	24,583	200,495	370,123	44,024	80,738	245,361
	Public trust funds	June 30, 1922	5,238	234	2,299	7,771	1,274	335	6,162
	School district		605,405	8,938	2,359	616,702	19,849	570,757	26,096
	General treasury	June 30, 1922	597,927	5,388	1,166	604,481	17,078	567,793	19,610
	Public trust fund	June 30, 1922	7,478	3,550	1,193	12,221	2,771	2,964	6,486
136	NIAGARA FALLS, N. Y.		2,754,301	4,873,884	3,524,659	11,152,844	5,931,300	3,274,624	1,946,920
	General treasury	Dec. 31, 1922	2,559,789	1,282,506	3,369,882	7,212,177	3,731,841	1,927,582	1,552,754
	School fund	July 31, 1922	183,077	3,569,778	146,496	3,899,351	2,189,355	1,320,830	389,166
	Library fund	June 30, 1922		21,600	3,372	24,972	5,748	19,224	
	Public trust funds	Dec. 31, 1922	11,435		4,900	16,344	4,356	6,988	5,000
137	HIGHLAND PARK, MICH.		3,436,806	1,601,699	466,842	5,505,347	489,830	2,994,454	2,021,063
	City corporation		2,194,993	1,424,360	318,997	3,938,350	314,005	1,792,516	1,831,829
	General treasury	June 30, 1922	2,104,032	1,150,344	305,142	3,559,518	301,525	1,791,913	1,466,080
	Sinking fund	June 30, 1922	87,242	265,404	6,342	358,988	2,123		356,865
	Public trust funds	June 30, 1922	2,884	83	2,432	5,399	816		4,583
	Investment funds	June 30, 1922	835	8,529	5,081	14,445	9,541	603	4,301
	School district		1,241,813	177,339	147,845	1,566,997	175,825	1,201,938	189,234
	General treasury	July 10, 1922	1,104,701	177,155	55,440	1,337,296	133,358	1,201,938	2,000
	Sinking fund	July 10, 1922	137,112	184	92,405	229,701	42,467		187,234
138	MACON, GA.		1,584,834	893,123	179,026	2,656,983	312,023	1,644,463	700,497
	City corporation		1,268,146	584,692	171,995	2,024,833	307,887	1,037,672	679,274
	General treasury	Dec. 31, 1922	907,869	388,959	48,408	1,345,236	50,052	717,928	577,256
	Hospital fund	Dec. 31, 1922	56,224	59,314		115,538		110,126	5,412
	Water fund	Sept. 30, 1922	295,807		12,332	308,139	3,663	207,870	96,606
	Sinking fund	Dec. 31, 1922	7,650	30,000	15,202	52,852	52,852		
	Public trust fund	Dec. 31, 1922	596		2,334	2,930	1,182	1,748	
	Investment fund	Dec. 31, 1922		106,419	93,719	200,138	200,138		
	School district		316,688	308,431	7,031	632,150	4,136	606,791	21,223
	General treasury	June 30, 1922	314,662	308,426	5,628	628,516	2,484	606,221	19,811
	Public trust fund	June 30, 1922	2,126	5	1,503	3,634	1,652	570	1,412

139	HUNTINGTON, W. VA.		2,027,894	356,606	523,442	2,908,032	341,778	2,210,198	356,056
	City corporation		1,035,622	111,299	306,206	1,453,127	209,365	1,011,846	231,916
	General treasury	June 30, 1922	615,058	13,088	72,230	700,385	48,558	540,914	110,913
	Special assessment fund	June 30, 1922	420,564			420,564		420,564	
	Sinking funds	June 30, 1922		98,211	233,967		160,807	50,368	121,003
	School district		992,272	245,397	217,230	1,454,905	132,413	1,198,352	124,140
	General treasury	June 30, 1922	894,205	239,092	43,353	1,176,650	89,714	1,084,844	2,092
	Petty cash fund	June 30, 1922	845		86	931	107	824	
	Sinking funds	June 30, 1922	97,222	6,305	173,797	277,324	42,592	112,684	122,048
140	EAST ORANGE, N. J.		2,419,820	4,145,881	223,179	6,788,880	550,830	3,007,830	3,230,220
	General treasury	Dec. 31, 1922	2,139,598	2,905,588	173,778	5,218,964	247,607	1,949,798	3,021,559
	School fund	June 30, 1922	223,693	1,067,838	26,326	1,317,857	277,198	1,040,641	18
	Recorder's court fund	Dec. 31, 1922		4,934		4,934			4,934
	License fund	Dec. 31, 1922		779		779			779
	Sinking fund	Dec. 31, 1922	46,903	140,449	14,289	201,641	21,936	6,000	173,705
	Public trust fund	Dec. 31, 1922	9,626	26,289	8,669	44,584	3,968	11,391	29,225
	Private trust fund	Dec. 31, 1922		4	117	121	121		
141	LANCASTER, PA.		998,838	227,239	109,138	1,335,215	117,142	1,092,894	215,179
	City corporation		603,761	5,731	94,482	703,974	114,973	553,270	35,731
	General treasury	May 31, 1922	601,228	5,731	89,737	696,696	110,075	550,890	35,731
	Public trust fund	May 31, 1922	2,533		4,745	7,278	4,898	2,380	
	School district		395,077	221,508	14,656	631,241	2,169	449,624	179,448
	General treasury	June 30, 1922	390,459	206,847	14,158	611,464	1,220	447,056	163,188
	Sinking fund	June 30, 1922	4,259	11,761		16,020			16,020
	Public trust fund	June 30, 1922	359	2,900	498	3,757	949	2,568	240
142	ROANOKE, VA.		1,574,452	2,010,188	946,215	4,530,855	1,739,277	1,902,507	889,071
	General treasury	Dec. 31, 1922	1,463,485	1,438,036	872,405	3,773,926	1,605,057	1,350,826	818,043
	Convict labor account	Dec. 31, 1922	2,451			2,451		2,451	
	School fund	June 30, 1922	94,518	526,242	27,382	648,142	97,820	549,230	1,092
	Sinking fund	Dec. 31, 1922	12,605	33,910	39,225	85,740	26,554		59,186
	Investment fund	Dec. 31, 1922	1,393	12,000	7,203	20,596	9,846		10,750
143	TAMPA, FLA.		1,733,163	1,078,083	857,815	3,669,061	750,750	1,975,922	942,389
	City corporation		1,101,841	512,757	379,308	1,993,906	361,725	1,119,357	512,824
	General treasury	May 31, 1922	996,105	423,720	175,138	1,594,963	148,559	1,025,778	420,625
	Library fund	May 31, 1922	1,416		147	1,563	11	1,552	
	Port development fund	May 31, 1922	2,014		163,036	165,050	73,761	91,289	
	Sinking fund	May 31, 1922	97,542	48,500	24,798	170,840	118,402		52,438
	Public trust fund	May 31, 1922	4,764		7,047	11,811	4,082	738	6,991
	Private trust fund	May 31, 1922		40,537	9,142	49,679	16,910		32,769
	School district		631,322	565,326	478,507	1,675,155	389,025	856,565	429,565
	General treasury	June 30, 1922	571,832	565,326	353,015	1,490,173	281,218	818,890	390,065
	Sinking fund	June 30, 1922	59,490		125,492	184,982	107,807	37,675	39,500

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
144	AUGUSTA, GA.		\$2,141,432	\$662,836	\$111,886	\$2,916,154	\$101,734	\$1,933,513	\$880,907
	City corporation		1,614,778	627,632	108,829	2,351,239	82,358	1,469,431	799,450
	General treasury	Dec. 31, 1922	1,485,675	410,335	103,055	1,999,065	68,820	1,258,820	671,425
	Convict labor account	Dec. 31, 1922	13,980			13,980		13,980	
	Hospital fund	Dec. 31, 1922	107,306	91,163	5,731	204,200	7,569	196,631	
	Sinking fund	Dec. 31, 1922	7,817	126,134	43	133,994	5,969		128,025
	School district		526,654	35,204	3,057	564,915	19,376	464,082	81,457
	General treasury	Sept. 30, 1922	524,842	35,204	3,057	563,103	19,376	464,082	79,645
	Public trust fund	Sept. 30, 1922	1,812			1,812			1,812
145	CICERO, ILL.		1,648,978	1,542,737	131,272	3,322,987	280,780	2,266,905	775,302
	City corporation		871,110	1,008,957	63,851	1,943,918	86,160	1,431,817	425,941
	General treasury	Dec. 31, 1922	862,058	1,007,957	60,898	1,930,913	84,682	1,420,290	425,941
	Library fund	Dec. 31, 1922	9,052	1,000	2,953	13,005	1,478	11,527	
	School district		773,891	533,780	66,132	1,373,803	194,526	830,416	348,861
	General treasury	Mar. 31, 1923	759,469	533,780	55,608	1,348,857	184,296	823,725	340,836
	Public trust fund	Mar. 31, 1923	14,422		10,524	24,946	10,230	6,691	8,025
	Park district		3,977		1,289	5,266	94	4,672	500
	General treasury	Apr. 30, 1923	3,977		1,289	5,266	94	4,672	500
146	JACKSON, MICH.		1,987,961	1,408,894	293,118	3,689,973	508,615	1,814,625	1,366,733
	City corporation		1,264,254	1,408,894	68,604	2,741,752	399,798	1,010,221	1,331,733
	General treasury	Dec. 31, 1922	1,093,719	1,306,152	27,236	2,427,107	296,094	938,717	1,192,296
	Sinking fund	Dec. 31, 1922	145,876	50,125	6,947	202,948	39,919	70,859	92,170
	Public trust funds	Dec. 31, 1922	24,619	46,637	9,613	80,869	33,829	645	46,395
	Investment fund	Dec. 31, 1922	40			40			40
	Private trust fund	Dec. 31, 1922		5,980	24,808	30,788	29,956		832
	School district		723,707		224,514	948,221	108,817	804,404	35,000
	General treasury	July 13, 1922	723,707		224,514	948,221	108,817	804,404	35,000
147	WINSTON-SALEM, N. C.		1,539,995	5,121,283	55,540	6,716,819	129,127	2,401,842	4,185,850
	General treasury	May 31, 1922	1,520,237	3,515,430	49,528	5,085,195	87,961	2,401,842	2,595,392
	Sinking fund	Nov. 30, 1922	9,595	30,853	2,947	43,305	35,163		8,142
	Public trust fund	May 31, 1922	2,938		3,065	6,003	6,003		
	Investment fund	May 31, 1922	7,316	1,575,000		1,582,316			1,582,316

148	FRESNO, CALIF.		3,122,746	83,942	955,844	4,162,532	725,307	3,306,109	131,116
	City corporation		1,702,820	79,778	581,903	2,364,501	613,068	1,644,481	106,952
	General treasury	July 31, 1922	1,144,959	7,282	544,356	1,696,597	574,201	1,039,119	83,277
	Special assessment fund	June 30, 1922	553,559			553,559		553,559	
	Sinking fund	July 31, 1922	1,114	69,567	36,754	107,435	36,895	47,040	23,500
	Public trust fund	July 31, 1922	3,013	2,929	793	6,735	1,972	4,763	
	Investment fund	July 31, 1922	175			175			175
	School district		1,419,926	4,164	373,941	1,798,031	112,239	1,661,623	24,164
	General treasury	June 30, 1922	1,263,096	4,164	321,250	1,588,510	49,243	1,535,103	4,164
	Sinking fund	June 30, 1922	156,830		52,691	209,521	62,996	126,525	20,000
149	TOPEKA, KANS.		2,245,300	661,244	394,830	3,301,374	546,343	2,054,466	700,585
	City corporation		1,231,478	588,333	341,001	2,160,812	382,017	1,279,828	498,967
	General treasury	Dec. 31, 1922	1,218,442	446,584	336,855	2,001,881	334,109	1,260,556	407,216
	Library fund	Dec. 31, 1922	128	12,210	293	12,631	385	12,246	
	Sinking funds	Dec. 31, 1922	3,305	119,506	1,152	123,963	45,087	19	78,887
	Public trust funds	Dec. 31, 1922	9,587	10,033	2,701	22,321	2,420	7,007	12,894
	Investment fund	Dec. 31, 1922	16			16			
	School district		1,013,822	72,911	53,829	1,140,562	164,326	774,638	201,598
	General treasury	June 30, 1922	1,009,795	24,540	36,623	1,070,958	141,016	764,858	165,084
	Sinking fund	June 30, 1922	1,599	35,888	1,439	38,926	16,712		22,214
	Public trust fund	June 30, 1922	112	12,483		12,595	2,815	9,780	
	Investment fund	June 30, 1922	2,316		15,767	18,083	3,783		14,300
150	ATLANTIC CITY, N. J.		4,419,027	5,597,998	802,418	10,819,443	1,333,328	5,010,213	4,475,902
	General treasury	Dec. 31, 1922	4,243,460	4,846,370	647,477	9,737,307	1,048,318	4,988,752	3,700,237
	Sinking fund	Dec. 31, 1922	156,744	720,901	105,333	982,978	262,918		720,060
	Public trust fund	Dec. 31, 1922	18,823	30,727	49,608	99,158	22,092	21,461	55,605
151	QUINCY, MASS.		2,936,436	3,430,573	125,147	6,492,156	623,539	3,139,740	2,728,877
	General treasury	Dec. 31, 1922	2,915,355	3,340,121	112,301	6,367,777	616,987	3,106,920	2,643,870
	Library fund	Dec. 31, 1922	148		156	304	100	204	
	License fund	Dec. 31, 1922		4,281		4,281			4,281
	Public trust funds	Dec. 31, 1922	20,933	68,586	9,855	99,374	4,887	32,616	61,871
	Private trust funds	Dec. 31, 1922		17,585	2,835	20,420	1,565		18,855
152	PASADENA, CALIF.		4,095,687	1,434,014	733,648	6,263,349	1,614,475	3,990,004	658,870
	City corporation		2,471,306	631,099	583,790	3,686,195	898,514	2,213,726	573,955
	General treasury	June 30, 1922	2,375,043	424,144	437,497	3,236,684	737,261	2,061,411	408,012
	Special assessment fund	June 30, 1922	21,294			21,294		21,294	
	Street fund	June 30, 1922			625	625		625	
	Sinking fund	June 30, 1922	51,979	201,833	135,200	389,062	146,100	92,617	150,345
	Public trust funds	June 30, 1922	12,464	285	10,468	23,217	15,153	7,779	285
	Investment fund	June 30, 1922	10,526	4,573		15,099			15,099
	Private trust fund	June 30, 1922		214		214			214
	School district		1,624,381	802,915	149,858	2,577,154	715,961	1,776,278	84,915
	General treasury	June 30, 1922	1,503,567	788,634	120,218	2,412,419	643,675	1,730,110	38,634
	Sinking funds	June 30, 1922	120,814	14,281	29,640	164,735	72,286	46,168	46,281

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num-ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued.									
153	KALAMAZOO, MICH.		\$2,258,065	\$2,542,227	\$1,450,517	\$6,250,809	\$1,216,317	\$2,829,742	\$2,204,750
	City corporation		1,231,712	2,025,545	700,361	3,957,618	738,231	1,237,452	1,981,935
	General treasury	Dec. 31, 1922	1,046,411	1,857,948	568,905	3,473,264	531,562	1,197,017	1,744,685
	Sinking fund	Dec. 31, 1922	183,391	152,519	129,129	465,039	204,778	40,435	219,826
	Investment funds	Dec. 31, 1922	1,910	6,500		8,410			8,410
	Private trust fund	Dec. 31, 1922		8,378	2,327	10,905	1,891		9,014
	School district		1,026,353	516,682	750,156	2,293,191	478,086	1,592,290	222,815
	General treasury	May 31, 1922	1,026,306	515,863	750,156	2,292,325	478,086	1,592,290	221,949
	Investment fund	May 31, 1922	47	819		866			866
154	MALDEN, MASS.		2,019,182	2,334,875	122,852	4,476,909	388,269	2,050,706	2,037,934
	General treasury	Dec. 31, 1922	1,969,410	2,173,065	112,836	4,255,911	358,927	2,004,906	1,892,078
	Library fund	Dec. 31, 1922	1,575	41,643	263	43,481	25	43,254	202
	Park fund	Dec. 31, 1922	36	1,900	232	2,168	250	1,918	
	License fund	Dec. 31, 1922	252	2,851		3,103		252	2,851
	Sinking funds	Dec. 31, 1922	30,701	72,239	5,139	108,079	25,847		82,232
	Public trust funds	Dec. 31, 1922	16,654	19,798	738	37,190	545	376	36,269
	Investment funds	Dec. 31, 1922	554		362	916	848		68
	Private trust fund	Dec. 31, 1922		22,779	3,282	26,061	1,827		24,234
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000.									
155	CHARLOTTE, N. C.		\$1,264,987	\$5,194,063	\$23,213	\$6,482,263	\$156,819	\$1,603,240	\$4,722,204
	General treasury	May 31, 1922	796,200	2,527,831	14,463	3,338,494	49,785	713,554	2,575,155
	School fund	May 31, 1922	237,581	587,974	6,886	832,441	88,783	618,650	125,008
	Library funds	May 31, 1922	1,287	7,640	616	9,543	273	9,270	
	Water fund	May 31, 1922	225,768	120,486	1,248	347,502	17,978	261,766	67,758
	Investment funds	May 31, 1922	4,151	1,950,132		1,954,283			1,954,283
156	LAKEWOOD, OHIO		1,972,757	1,617,145	2,126,447	5,716,349	1,156,010	3,460,355	1,099,984
	City corporation		1,327,988	1,392,494	882,588	3,603,070	1,016,256	1,595,158	991,656
	General treasury	Dec. 31, 1922	951,933	907,945	751,479	2,611,357	804,757	1,370,382	436,218
	Fee and special fund	Dec. 31, 1922	15,467			15,467		15,467	
	Sinking fund	Dec. 31, 1922	356,475	454,429	119,587	930,491	186,761	209,309	534,421

	Public trust funds	Dec. 31, 1922	4,113		812	4,925	4,925		
	Private trust fund	Dec. 31, 1922		30,120	10,710	40,830	19,813		21,017
	School district		644,769	224,651	1,243,859	2,113,279	139,754	1,865,197	108,328
	General treasury	Aug. 31, 1922	486,510	213,675	1,029,525	1,729,710	27,618	1,664,760	37,332
	Fee and special fund	Aug. 31, 1922	3,825			3,825		3,825	
	Sinking fund	Aug. 31, 1922	154,434	10,976	214,334	379,744	112,136	196,612	70,996
157	YORK, PA.		1,052,401	635,451	165,029	1,852,881	487,635	1,212,610	152,636
	City corporation		500,070	544,753	127,878	1,172,701	435,411	660,302	76,988
	General treasury	Jan. 1, 1923	408,839	374,047	39,948	822,834	180,868	607,262	34,704
	Sinking fund	Jan. 1, 1923	85,395	133,192	87,930	306,517	254,543	51,974	
	Public trust funds	Jan. 1, 1923	5,836	37,514		43,250		1,066	42,284
	School district		552,331	90,698	37,151	680,180	52,224	552,308	75,648
	General treasury	July 3, 1922	533,175	88,680	11,062	632,917	41,478	541,791	49,648
	Library fund	July 3, 1922	294	2,000	175	2,469	153	2,316	
	Sinking fund	July 3, 1922	18,813	18	25,885	44,716	10,560	8,156	26,000
	Public trust fund	July 3, 1922	49		29	78	33	45	
158	BAY CITY, MICH.		2,171,653	3,255,509	705,983	6,133,145	1,922,251	3,209,629	1,001,265
	City corporation		1,387,393	1,532,985	338,882	3,259,260	1,180,177	1,515,175	563,908
	General treasury	June 30, 1922	1,324,376	1,412,972	238,802	2,976,150	998,183	1,499,119	478,848
	Sinking fund	June 30, 1922	63,017	120,013	100,080	283,110	181,994	16,056	85,060
	School district		784,260	1,722,524	367,101	2,873,885	742,074	1,694,454	437,357
	General treasury	June 30, 1922	784,260	1,456,352	358,643	2,599,255	695,359	1,601,006	302,890
	Sinking fund	June 30, 1922		266,172	8,458	274,630	46,715	93,448	134,467
159	SHREVEPORT, LA.		1,903,277	2,216,698	566,522	4,686,497	1,241,993	2,314,062	1,130,442
	City corporation		1,452,106	1,628,902	487,185	3,568,133	814,410	1,947,011	809,772
	General treasury	Dec. 31, 1922	1,153,954	1,513,568	282,941	2,950,403	643,151	1,611,525	695,787
	Water and sewerage fund	Dec. 31, 1922	225,110	16,149	2,876	244,135	3,340	205,129	35,660
	Health fund	Dec. 31, 1922	8,559	13,000	1,077	22,636	422	21,904	310
	Convict labor account	Dec. 31, 1922	2,100			2,100		2,100	
	Sinking fund	Dec. 31, 1922	55,505	62,428	165,667	283,600	136,435	101,565	45,600
	Public trust funds	Dec. 31, 1922	6,291	13,757	34,624	54,672	31,056	4,788	18,823
	Investment funds	Dec. 31, 1922	587	10,000		10,587			10,587
	School district		451,171	587,796	79,337	1,118,394	427,583	367,051	323,670
	General treasury	June 30, 1922	451,171	587,796	79,337	1,118,394	427,583	367,051	323,670
160	CEDAR RAPIDS, IOWA		2,016,041	810,242	460,694	3,286,887	435,607	2,624,031	227,249
	City corporation		986,396	90,242	301,852	1,378,490	229,093	991,981	157,416
	General treasury	Mar. 31, 1922	959,722	89,663	278,174	1,327,559	211,626	980,101	135,832
	Sinking fund	Mar. 31, 1922	12,107		21,798	33,905	16,220	7,685	10,000
	Public trust fund	Mar. 31, 1922	14,567	579	1,880	17,026	1,247	4,195	11,584
	School district		1,029,645	720,000	158,752	1,908,397	206,514	1,632,050	69,833
	General treasury	June 30, 1922	1,029,645	720,000	158,752	1,908,397	206,514	1,632,050	69,833
161	McKEESPORT, PA.		1,443,303	777,623	186,458	2,407,384	621,537	1,610,082	175,765
	City corporation		730,710	202,457	46,414	979,581	75,089	797,716	106,776
	General treasury	Jan. 1, 1923	718,412	155,765	33,407	907,584	62,491	796,388	48,705
	Sinking fund	Jan. 1, 1923	9,773	44,192	12,727	66,692	11,692		55,090
	Investment fund	Jan. 1, 1923	2,525	2,500	280	5,305	906	1,328	3,071

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
161	McKEESPORT, PA.—Continued.								
	School district.....		\$712,593	\$575,166	\$140,044	\$1,427,803	\$546,448	\$812,366	\$68,989
	General treasury.....	July 3, 1922.....	709,287	534,536	25,735	1,269,558	407,203	812,366	49,989
	Sinking fund.....	July 3, 1922.....	3,306	40,630	114,309	158,245	139,245		19,000
162	NEWTON, MASS.								
	General treasury.....	Dec. 31, 1922.....	3,253,992	3,141,147	790,307	7,185,446	706,312	3,405,682	2,983,452
	License fund.....	Dec. 31, 1922.....	3,177,775	2,637,067	733,522	6,548,364	702,125	3,490,784	2,355,455
	Sinking fund.....	Dec. 31, 1922.....	428	4,969		5,397		428	4,969
	Public trust funds.....	Dec. 31, 1922.....	70,169	493,732	52,971	616,872	1,286		615,586
	Investment funds.....	Dec. 31, 1922.....	3,443	550	3,643	7,536	2,479	4,470	587
	Private trust fund.....	Dec. 31, 1922.....	2,177	4,818	257	7,252	411		6,841
				11	14	25	11		14
163	ELMIRA, N. Y.								
	General treasury.....	Dec. 31, 1922.....	1,770,029	1,616,417	159,507	3,545,953	814,607	2,204,917	526,429
	County supervisors' fund.....	Dec. 31, 1922.....	1,752,662	1,497,433	152,502	3,402,597	808,567	2,171,947	422,083
	Public trust funds.....	Dec. 31, 1922.....		32,260		32,260		17,400	14,860
	Investment fund.....	Dec. 31, 1922.....	17,367		3,208	20,575	3,955	15,570	1,050
	Private trust funds.....	Dec. 31, 1922.....		61,149		61,149			61,149
				25,575	3,797	29,372	2,085		27,287
164	NEW CASTLE, PA.								
	City corporation.....		1,104,140	1,017,849	217,638	2,339,627	569,354	1,543,478	226,795
	General treasury.....	Jan. 1, 1923.....	451,169	226,320	126,126	839,615	258,693	477,028	103,894
	Sinking fund.....	Jan. 1, 1923.....	411,643	225,265	128,711	765,619	209,270	453,510	102,839
	School district.....		39,526	1,055	33,415	73,996	49,423	23,518	1,055
	General treasury.....	July 3, 1922.....	652,971	791,529	55,512	1,500,012	310,661	1,066,450	122,901
	Sinking fund.....	July 3, 1922.....	652,511	715,810	34,386	1,402,707	288,538	1,018,151	96,018
	Investment fund.....	July 3, 1922.....	460	75,182	20,053	95,695	20,513	48,299	26,883
				537	1,073	1,610	1,610		
165	DECATUR, ILL.								
	City corporation.....		1,459,893	442,513	254,611	2,157,017	120,510	1,423,634	612,873
	General treasury.....	Apr. 30, 1922.....	797,555	312,947	239,830	1,350,332	114,183	824,888	411,261
	Library fund.....	Apr. 30, 1922.....	779,139	224,074	93,924	1,097,137	32,718	776,466	287,953
	Sinking fund.....	Apr. 30, 1922.....	1,704	31,896	5,270	38,870	9,530	27,468	1,872
	Public trust funds.....	Apr. 30, 1922.....	3,097	48,000	128,388	179,485	61,090		118,395
	Private trust fund.....	Apr. 30, 1922.....	13,615	8,977	12,098	34,690	10,695	20,954	3,041
					150	150			

	School district.....		662,338	129,566	14,781	806,685	6,327	598,746	201,612
	General treasury.....	June 30, 1922	627,271	118,536	3,979	749,786		598,646	151,140
	Sinking fund.....	June 30, 1922	34,325	11,030	10,802	56,157	6,327		49,830
	Public trust fund.....	June 30, 1922	100			100		100	
	Investment fund.....	June 30, 1922	642			642			642
166	CHELSEA, MASS.....		1,821,602	1,774,239	119,498	3,715,339	211,249	1,822,517	1,681,573
	General treasury.....	Dec. 31, 1922	1,791,341	1,638,384	98,402	3,528,127	190,153	1,821,355	1,516,619
	License fund.....	Dec. 31, 1922	18	168		186		18	168
	Sinking fund.....	Dec. 31, 1922	29,142	135,444	21,096	185,682	21,096		164,586
	Public trust funds.....	Dec. 31, 1922	1,101	243		1,344		1,144	200
167	WICHITA FALLS, TEX.....		1,191,272	399,832	868,510	2,459,614	373,514	1,928,206	157,894
	City corporation.....		821,423	203,050	827,240	1,851,713	352,790	1,480,311	18,612
	General treasury.....	Mar. 31, 1922	722,676	203,050	705,545	1,631,271	147,587	1,480,311	3,373
	Sinking fund.....	Mar. 31, 1922	98,747		121,695	220,442	205,203		15,239
	School district.....		369,849	196,782	41,270	607,901	20,724	447,895	139,282
	General treasury.....	Aug. 31, 1922	369,534	151,782	5,704	527,020	4,234	416,504	106,282
	Sinking fund.....	Aug. 31, 1922	315	45,000	35,566	80,881	16,490	31,391	33,000
168	GALVESTON, TEX.....		1,885,960	278,210	96,784	2,260,954	466,647	1,573,020	221,287
	General treasury.....	June 30, 1922	952,334	48,835	33,073	1,034,242	14,010	972,764	47,468
	School fund.....	July 10, 1922	354,048	11,467	23,185	388,700	58,000	320,700	10,000
	Sinking fund.....	June 30, 1922	541,268	213,500	33,727	788,495	384,709	279,556	124,230
	Public trust fund.....	July 10, 1922	978		978	1,956	489		1,467
	Investment fund.....	June 30, 1922	37,332			37,332			37,332
	Private trust fund.....	June 30, 1922		4,408	5,821	10,229	9,439		790
169	OAK PARK, ILL.....		2,080,819	1,299,141	389,686	3,769,646	789,753	2,207,731	772,162
	City corporation.....		1,081,534	596,176	334,021	2,011,731	405,568	1,004,158	602,005
	General treasury.....	Dec. 31, 1922	1,042,791	566,130	287,307	1,896,228	338,283	976,651	581,294
	Library fund.....	Dec. 31, 1922	25,640	213	8,748	34,601	10,864	23,737	
	Public trust funds.....	May 31, Dec. 31, 1922	12,353	8,500	29,927	50,780	47,010	3,770	
	Investment funds.....	Dec. 31, 1922	750	11,627	2,925	15,302	1,900		13,402
	Private trust funds.....	Dec. 31, 1922		9,705	5,114	14,820	7,511		7,309
	School district.....		959,699	648,697	51,626	1,660,022	374,170	1,124,695	161,157
	General treasury.....	June 30, Dec. 31, 1922	950,170	648,616	50,555	1,649,341	373,294	1,120,138	155,909
	Public trust fund.....	June 30, 1922	9,529	81	1,071	10,681	876	4,557	5,248
	Park district.....		39,586	54,268	4,039	97,893	10,015	78,878	9,000
	General treasury.....	Mar. 31, 1923	39,586	54,268	4,039	97,893	10,015	78,878	9,000
170	MOUNT VERNON, N. Y.....		2,015,162	1,668,022	253,528	3,936,712	418,546	2,482,744	1,035,422
	City corporation.....		1,158,577	1,546,278	227,049	2,931,904	406,700	1,552,199	973,005
	General treasury.....	Apr. 30, 1922	897,237	1,296,283	96,832	2,290,352	269,236	1,389,366	631,750
	Boiler inspection fund.....	Apr. 30, 1922	125			125		125	
	County supervisors' fund.....	Dec. 31, 1922		56,882	6,059	65,777		65,777	
	License funds.....	Apr. 30, 1922	2,856	2,973		2,973			2,973
	Cash in transit.....	Apr. 30, 1922		130			17		113
	Sinking fund.....	Apr. 30, 1922	242,231	183,613	120,988	546,832	131,515	91,148	324,169
	Public trust fund.....	Apr. 30, 1922	16,128	6,417	3,170	25,715	5,932	5,783	14,000

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
170	MOUNT VERNON, N. Y.—Continued.								
	School district.....		\$856,585	\$121,744	\$26,479	\$1,004,808	\$11,846	\$930,545	\$62,417
	General treasury.....	Apr. 30, 1922.....	852,007	88,885	23,965	964,857	7,518	894,997	62,342
	Library fund.....	Mar. 31, 1922.....	4,503	32,859	2,514	39,876	4,328	35,548	
	Public trust fund.....	Mar. 31, 1922.....	75			75			75
171	WOONSOCKET, R. I.....		1,587,147	3,507,872	209,344	5,304,363	809,360	1,987,519	2,507,484
	General treasury.....	Dec. 31, 1922.....	1,490,010	3,290,963	147,545	4,928,518	668,329	1,980,361	2,279,828
	Library fund.....	Dec. 31, 1922.....	408		1,449	1,857	1,832	25	
	License fund.....	Dec. 31, 1922.....		850		850			850
	Sinking fund.....	Dec. 31, 1922.....	84,339	213,735	52,220	350,294	123,718		226,576
	Public trust funds.....	Dec. 31, 1922.....	12,390	2,324	8,130	22,844	15,481	7,133	230
172	KENOSHA, WIS.....		2,155,970	1,131,750	412,216	3,699,936	439,547	1,943,919	1,316,470
	General treasury.....	Dec. 31, 1922.....	1,224,448	945,133	245,162	2,414,743	227,369	982,867	1,204,507
	Poor fund.....	Dec. 31, 1922.....	5,526	23,877	2,542	31,945	88	31,857	
	School funds.....	Dec. 31, 1922.....	735,166	20,729	20,747	776,642	70,133	687,402	19,107
	Library fund.....	Dec. 31, 1922.....	2,452	54,938	25,179	82,569	48,063	34,506	
	Playground fund.....	Dec. 31, 1922.....	7,024		783	7,807	2,472	5,335	
	Park fund.....	Dec. 31, 1922.....	3,616	32,205	5,274	41,095	241	40,849	5
	Water fund.....	Dec. 31, 1922.....	160,541	37,494	39,725	237,760	34,626	154,430	48,704
	Public trust funds.....	Dec. 31, 1922.....	10,984	17,374	56,777	85,135	55,442	6,673	23,020
	Investment funds.....	Dec. 31, 1922.....	6,213		16,027	22,240	1,113		21,127
173	HAMMOND, IND.....		1,535,586	1,787,709	510,586	3,833,881	599,316	2,562,629	671,936
	City corporation.....		890,294	1,135,754	306,964	2,333,012	430,860	1,285,976	616,176
	General treasury.....	Dec. 31, 1922.....	676,548	697,634	245,529	1,619,711	357,234	1,053,550	208,927
	Special-assessment funds.....	Dec. 31, 1922.....	180,602	43,885	1,354	225,841	1,024	219,921	4,896
	Sinking fund.....	Dec. 31, 1922.....	24,225	2,237	17,670	44,132	19,635	11,260	13,237
	Public trust fund.....	Dec. 31, 1922.....	8,919	12,729	560	22,208	11,801	1,245	9,162
	Private trust fund.....	Dec. 31, 1922.....		379,269	41,851	421,120	41,166		379,954
	School district.....		645,292	651,955	203,622	1,500,869	168,456	1,276,653	55,760
	General treasury.....	July 31, 1922.....	645,292	651,955	203,622	1,500,869	168,456	1,276,653	55,760

174	MONTGOMERY, ALA.		1,092,889	657,125	145,427	1,895,441	116,149	1,316,980	462,312
	General treasury	June 30, 1922	1,091,916	650,158	143,858	1,885,932	113,506	1,311,584	460,842
	Library fund	Dec. 31, 1922	973	6,000	61	7,034	515	5,396	1,123
	Private trust fund	June 30, 1922		967	1,508	2,475	2,128		347
175	PITTSFIELD, MASS.		1,794,123	1,677,678	74,485	3,546,286	235,365	1,648,051	1,662,870
	General treasury	Dec. 31, 1922	1,793,239	1,661,451	73,388	3,528,078	234,441	1,647,167	1,646,470
	License fund	Dec. 31, 1922	884	7,760		8,644		884	7,760
	Private trust fund	Dec. 31, 1922		8,467	1,097	9,564	924		8,640
176	PERTH AMBOY, N. J.		1,666,019	3,634,901	195,318	5,496,238	463,177	1,673,417	3,359,644
	General treasury	Dec. 31, 1922	1,497,185	2,364,866	162,307	4,024,358	419,093	1,214,245	2,391,020
	School fund	June 30, 1922	106,114	359,627	9,913	475,654	24,028	451,589	37
	License fund	Dec. 31, 1922		13,105	200	13,305	200		13,105
	Sinking fund	Dec. 31, 1922	60,140	891,523	22,634	974,297	18,815		955,482
	Public trust fund	Dec. 31, 1922	2,580	5,780	264	8,624	1,041	7,583	
177	BEAUMONT, TEX.		1,198,816	644,414	162,258	2,005,488	177,550	1,221,547	606,391
	General treasury	June 30, 1922		709,926	64,055	1,211,197	64,225	753,912	393,060
	School fund	June 30, 1922	329,251	187,435	3,506	520,192	3,435	337,399	179,358
	Sinking fund	June 30, 1922	159,469	17,000	92,105	268,574	105,088	130,236	33,250
	Investment funds	June 30, 1922	170	518		688			688
	Private trust fund	June 30, 1922		2,245	2,592	4,837	4,802		35
178	LIMA, OHIO		1,277,409	1,859,435	1,042,198	4,179,042	906,042	2,133,778	1,139,222
	City corporation		782,038	1,859,435	781,660	3,423,133	692,563	1,659,348	1,071,222
	General treasury	Dec. 31, 1922	615,878	1,453,251	625,346	2,694,475	659,298	1,469,407	565,770
	Fee and special fund	Dec. 31, 1922	6,483			6,483		6,483	
	Library fund	Oct. 12, 1922		1,987		1,987		1,987	
	Sinking fund	Dec. 31, 1922	158,208	401,548	155,002	714,758	31,333	180,502	502,923
	Public trust funds	Dec. 31, 1922	1,469			1,469	500	969	
	Private trust fund	Dec. 31, 1922		2,649	1,312	3,961	1,432		2,529
	School district		495,371		260,538	755,909	213,479	474,430	68,000
	General treasury	Aug. 31, 1922	488,591		260,538	749,129	213,479	467,650	68,000
	Fee and special fund	Aug. 31, 1922	6,780			6,780		6,780	
179	STOCKTON, CALIF.		2,429,275	2,339,012	742,434	5,510,721	2,236,419	2,876,393	397,909
	City corporation		1,506,074	1,546,046	460,929	3,513,049	1,373,246	1,832,480	307,323
	General treasury	Dec. 31, 1922	1,181,684	1,371,440	418,276	2,971,400	1,326,035	1,435,679	209,686
	Special assessment fund	Dec. 31, 1922	316,946	3,120		320,066		320,066	
	Sinking fund	Dec. 31, 1922	686	146,489	31,369	178,544	34,284	66,495	77,765
	Public trust funds	Dec. 31, 1922	6,758	5,200	7,905	19,863	9,623	10,240	
	Private trust funds	Dec. 31, 1922		19,797	3,379	23,176	3,304		19,872
	School district		923,201	792,966	281,505	1,997,672	863,173	1,043,913	90,586
	General treasury	June 30, 1922	782,490	766,233	193,262	1,741,985	733,955	1,002,677	5,353
	Sinking fund	June 30, 1922	140,573	26,733	85,977	253,283	126,814	41,236	85,233
	Public trust fund	June 30, 1922	138		2,266	2,404	2,404		

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental-cost.	Nongovernmental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
180	PUEBLO, COLO.		\$1,851,422	\$1,590,153	\$191,487	\$3,633,062	\$175,609	\$1,768,310	\$1,689,143
	City corporation		1,337,220	1,355,558	129,305	2,822,083	129,866	1,281,653	1,410,514
	General treasury	Dec. 31, 1922	969,921	716,873	6,152	1,692,946	95,089	906,956	690,901
	Library fund	Dec. 31, 1922	826	9,279	28	10,133		10,133	
	Water funds	Dec. 31, 1922	339,768	538,068	4,030	881,866	3,304	361,241	517,321
	Sinking fund	Dec. 31, 1922	15,713	1,000	109,817	126,530	18,777		107,753
	Public trust funds	Dec. 31, 1922	8,496	8,982	8,278	25,756	10,169	3,093	12,494
	Investment funds	Dec. 31, 1922	2,496	81,356	1,000	84,852	2,527	230	82,095
	School district		514,202	234,595	62,182	810,979	45,743	486,657	278,579
	General treasury	June 30, 1922	507,158	225,495	53,907	786,560	35,117	485,852	265,591
	Sinking fund	June 30, 1922	4,489	9,100	2,796	16,385	5,856	45	10,484
	Public trust funds	June 30, 1922	2,555		5,479	8,034	4,770	760	2,504
181	MEDFORD, MASS.		1,877,159	1,974,898	340,897	4,192,954	585,848	1,750,505	1,856,601
	General treasury	Dec. 31, 1922	1,781,092	1,834,215	314,627	3,929,934	572,183	1,750,505	1,607,246
	License fund	Dec. 31, 1922		3,210		3,210			3,210
	Sinking fund	Dec. 31, 1922	16,789	128,489	21,949	167,227	9,451		157,776
	Public trust funds	Dec. 31, 1922	79,214		251	79,465	257		79,208
	Investment fund	Dec. 31, 1922	64	2,517		2,581			2,581
	Private trust fund	Dec. 31, 1922		6,467	4,070	10,537	3,957		6,580
182	LEXINGTON, KY.		1,341,000	2,747,171	122,753	4,210,924	1,104,637	1,465,153	1,641,134
	General treasury	Dec. 31, 1922	1,258,574	1,395,637	8,404	2,762,615	694,190	853,005	1,215,420
	School fund	June 30, 1922	58,666	913,441	17,838	989,945	279,656	461,232	249,057
	Library fund	Dec. 31, 1922	1,154	8,016	2,597	11,767	403	8,919	2,445
	Sinking funds	June 30, Dec. 31, 1922	11,975	228,346	75,441	315,762	104,682	125,150	85,930
	Public trust funds	Dec. 31, 1922	9,097	13,153	17,562	39,812	24,875	2,218	12,719
	Investment funds	Dec. 31, 1922	1,534	88,578	911	91,023	831	14,629	75,563
183	CHARLESTON, W. VA.		1,378,910	982,798	661,794	3,023,502	940,215	1,702,228	381,059
	City corporation		793,070	491,445	502,162	1,786,677	406,447	1,104,197	276,033
	General treasury	June 30, 1922	567,996	428,023	236,658	1,232,677	140,766	1,055,484	36,427
	Cash in transit	June 30, 1922		3,997		3,997			
	Sinking fund	June 30, 1922	225,074	59,425	265,504	550,003	261,684	48,713	239,606

	School district.....		585,840	491,353	159,632	1,236,825	533,768	598,031	105,026
	General treasury.....	June 30, 1922.....	485,854	487,209	83,543	1,056,606	478,959	560,363	17,284
	Library fund.....	June 30, 1922.....	9,287	49	2,274	11,610	893	10,508	209
	Sinking funds.....	June 30, 1922.....	90,593	4,095	69,487	164,175	50,382	26,260	87,533
	Public trust fund.....	June 30, 1922.....	106		4,328	4,434	3,534	900	
184	SALEM, MASS.....		1,980,172	2,282,268	135,095	4,397,535	194,290	1,829,967	2,373,278
	General treasury.....	Dec. 31, 1922.....	1,966,201	2,248,689	125,935	4,340,825	187,750	1,794,951	2,358,124
	Library fund.....	Dec. 31, 1922.....	986	778	325	2,089	322	782	985
	Water fund.....	Dec. 31, 1922.....	40	9,599	2,357	12,296	1,240	9,256	1,800
	License fund.....	Dec. 31, 1922.....	150	1,765		1,915		150	1,765
	Sinking fund.....	Dec. 31, 1922.....	179	994	3,783	4,956	35		4,921
	Public trust funds.....	Dec. 31, 1922.....	11,503	13,354	1,492	26,349	1,849	23,722	778
	Investment fund.....	Dec. 31, 1922.....	1,113		5	1,118	12	1,106	
	Private trust fund.....	Dec. 31, 1922.....		6,789	1,198	7,987	3,082		4,905
185	BUTTE, MONT.....		1,327,024	697,820	243,572	2,268,416	193,071	1,060,448	1,014,897
	City corporation.....		878,560	507,726	214,199	1,600,485	180,350	623,264	796,871
	General treasury.....	Apr. 30, 1923.....	744,970	449,273	98,241	1,292,484	110,586	526,924	654,974
	Sinking fund.....	Apr. 30, 1923.....	119,084		83,486	202,570	65,120	91,450	46,000
	Public trust fund.....	Apr. 30, 1923.....	14,506	58,453	32,472	105,431	4,644	4,890	95,897
	School district.....		448,464	190,094	29,373	667,931	12,721	437,184	218,026
	General treasury.....	June 30, 1922.....	422,280	190,094		612,374		420,808	191,566
	Sinking fund.....	June 30, 1922.....	26,184		29,373	55,557	12,721	16,376	26,460
186	EVERETT, MASS.....		1,843,771	1,672,928	86,501	3,603,200	596,666	1,971,689	1,034,845
	General treasury.....	Dec. 31, 1922.....	1,823,720	1,620,367	65,733	3,509,820	554,575	1,971,483	983,762
	License fund.....	Dec. 31, 1922.....	206	2,331		2,537		206	2,331
	Sinking funds.....	Dec. 31, 1922.....	19,845	46,564	18,894	84,303	37,766		46,537
	Private trust funds.....	Dec. 31, 1922.....		4,666	1,874	6,540	4,325		2,215
187	FITCHBURG, MASS.....		1,984,190	3,210,603	234,341	5,429,134	407,291	2,024,365	2,997,478
	General treasury.....	Nov. 30, 1922.....	1,867,651	2,720,721	124,042	4,712,414	299,595	1,893,747	2,510,072
	Hospital fund.....	Nov. 30, 1922.....	78,532	42,644	25	121,201	221	120,980	
	Library fund.....	Nov. 30, 1922.....	561	313	126	1,000	42	397	561
	License fund.....	Nov. 30, 1922.....		7,309		7,309			7,309
	Sinking funds.....	Nov. 30, 1922.....	14,260	424,823	104,860	543,943	103,153	87	440,703
	Public trust funds.....	Nov. 30, 1922.....	23,186	476	5,288	28,950	4,280	9,154	15,516
	Private trust fund.....	Nov. 30, 1922.....		14,317		14,317			14,317
188	MADISON, WIS.....		2,286,544	2,389,498	470,234	5,146,276	837,241	2,377,194	1,931,841
	General treasury.....	Dec. 31, 1922.....	1,893,536	1,081,470	304,599	3,279,605	501,544	1,323,962	1,454,099
	School funds.....	June 30, 1922.....	38,906	1,114,988	59,413	1,213,307	41,441	917,768	254,098
	Library fund.....	Dec. 31, 1922.....	989		771	1,760	912	848	
	Sinking fund.....	Dec. 31, 1922.....	339,571	129,500	102,823	571,894	285,331	129,945	156,618
	Public trust funds.....	June 30, Dec. 31, 1922.....	9,310	36,920	2,628	48,858	8,013	4,671	36,174
	Investment funds.....	June 30, Dec. 31, 1922.....	4,232	21,500		25,732			25,732
	Private trust fund.....	Dec. 31, 1922.....		5,120		5,120			5,120

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

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			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
189	WEST HOBOKEN, N. J.		\$1,105,271	\$1,269,171	\$151,708	\$2,526,150	\$172,346	\$1,335,892	\$1,017,912
	General treasury	Dec. 31, 1922	881,483	774,244	73,542	1,729,269	75,208	863,709	790,352
	School fund	June 30, 1922	197,677	330,014	9,336	537,027	78,624	458,403	
	License fund	Dec. 31, 1922	90	745		835		90	745
	Recorder's court fund	Dec. 31, 1922		1,534		1,534			1,534
	Sinking fund	Dec. 31, 1922	20,716	147,781	61,431	229,928	4,647		225,281
	Public trust fund	Dec. 31, 1922	5,305	14,853	7,399	27,557	13,867	13,690	
190	SAN JOSE, CALIF.		1,620,271	236,329	202,876	2,059,476	160,122	1,584,923	314,431
	City corporation		787,931	162,576	164,341	1,114,848	117,999	732,110	264,739
	General treasury	Nov. 30, 1922	576,835	50,086	162,658	789,579	116,217	523,970	149,392
	Special assessment fund	Nov. 30, 1922	206,788			206,788		206,788	
	Sinking fund	Nov. 30, 1922		22,925		22,925			22,925
	Public trust funds	Nov. 30, 1922	1,765	9,454	1,351	12,570	1,449	1,352	9,769
	Investment fund	Nov. 30, 1922	2,543	75,977		78,520			78,520
	Private trust funds	Nov. 30, 1922		4,134	332	4,466	333		4,133
	School district		832,340	73,753	38,535	944,628	42,123	852,813	49,692
	General treasury	June 30, 1922	741,416	73,753	21,363	836,532	34,997	800,843	692
	Sinking fund	June 30, 1922	90,924		17,172	108,096	7,126	51,970	49,000
191	HAMILTON, OHIO		2,528,423	761,223	244,564	3,534,210	242,826	2,390,267	901,117
	City corporation		2,044,473	685,409	169,354	2,899,236	166,431	1,928,781	804,024
	General treasury	Dec. 31, 1922	1,598,884	579,375	139,501	2,317,760	138,671	1,735,005	444,084
	Fee and special fund	Dec. 31, 1922	8,283			8,283		8,283	
	Sinking funds	Dec. 31, 1922	430,221	106,034	25,893	562,148	24,181	178,027	359,940
	Public trust funds	Dec. 31, 1922	7,085		3,960	11,045	3,579	7,466	
	School district		483,950	75,814	75,210	634,974	76,395	461,486	97,093
	General treasury	Aug. 31, 1922	478,909	16,971	54,887	550,767	50,754	427,420	72,593
	Fee and special fund	Aug. 31, 1922	5,041			5,041		5,041	
	Sinking funds	Aug. 31, 1922		58,843	20,323	79,166	25,641	29,025	24,500
192	SPRINGFIELD, MO.		1,070,101	349,455	290,786	1,710,342	485,100	1,182,737	42,505
	City corporation		542,168	29,639	72,354	644,161	85,982	535,490	22,689
	General treasury	June 30, 1922	407,230	28,656	68,857	504,743	83,527	408,710	12,506
	Special assessment fund	June 30, 1922	122,308			122,308		122,308	

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	Sinking funds.....	June 30, 1922.....	12,630		2,656	15,286	1,814	4,472	9,000
	Private trust fund.....	June 30, 1922.....		983	841	1,824	641		1,183
	School district.....		527,933	319,816	218,432	1,066,181	399,118	647,247	19,816
	General treasury.....	June 30, 1922.....	527,933	304,816	218,432	1,051,181	384,118	647,247	19,816
	Sinking fund.....	June 30, 1922.....		15,000		15,000	15,000		
193	EAST CHICAGO, IND.....		1,580,691	848,168	603,296	3,032,155	628,422	1,640,957	762,776
	City corporation.....		942,558	848,081	337,598	2,128,237	329,534	1,057,565	741,138
	General treasury.....	Dec. 31, 1922.....	553,291	540,536	239,670	1,333,497	220,354	698,133	415,010
	Special assessment funds.....	Dec. 31, 1922.....	381,667		6,494	388,161	13,720	359,432	15,009
	Sinking fund.....	Dec. 31, 1922.....	7,600		45,535	53,135	40,135		13,000
	Private trust funds.....	Dec. 31, 1922.....		307,545	45,899	353,444	55,325		298,119
	School district.....		638,133	87	265,698	903,918	298,888	583,392	21,638
	General treasury.....	July 31, 1922.....	638,133	87	265,698	903,918	298,888	583,392	21,638
194	BROOKLINE, MASS.....		2,975,616	2,591,865	128,886	5,696,367	390,891	3,029,406	2,276,070
	General treasury.....	Dec. 31, 1922.....	2,967,015	2,582,400	116,730	5,666,145	377,066	3,020,993	2,268,086
	Cemetery fund.....	Dec. 31, 1922.....	4,621		1,736	6,357	1,705	4,652	
	License fund.....	Dec. 31, 1922.....	314	3,587		3,901		314	3,587
	Public trust funds.....	Dec. 31, 1922.....	3,666	2,164	5,278	11,108	5,488	3,447	2,173
	Private trust fund.....	Dec. 31, 1922.....		3,714	5,142	8,856	6,632		2,224
195	EVANSTON, ILL.....		1,930,641	342,733	168,243	2,441,617	236,647	1,828,982	375,988
	City corporation.....		973,141	172,117	88,360	1,233,618	138,159	930,297	165,162
	General treasury.....	Dec. 31, 1922.....	944,028	139,397	78,964	1,162,389	133,177	883,657	145,555
	Library fund.....	Dec. 31, 1922.....	9,337	29,718	433	39,488	986	38,502	
	Public trust funds.....	Dec. 31, 1922.....	19,716	3,002	8,963	31,681	3,996	8,138	19,547
	Investment fund.....	Dec. 31, 1922.....	60			60			60
	School district.....		947,265	170,616	74,668	1,192,549	92,415	889,308	210,826
	General treasury.....	June 30, 1922.....	947,265	170,616	74,668	1,192,549	92,415	889,308	210,826
	Park district.....		10,235		5,215	15,450	6,073	9,377	
	General treasury.....	Dec. 31, 1922, Apr. 30, 1923.....	10,235		5,215	15,450	6,073	9,377	
196	JAMESTOWN, N. Y.....		2,175,348	1,257,860	1,072,145	4,505,353	430,079	2,760,858	1,314,416
	City corporation.....		1,464,575	1,253,437	1,067,989	3,786,001	408,743	2,100,122	1,277,136
	General treasury.....	Feb. 28, 1922.....	1,455,167	1,253,373	1,060,034	3,768,574	401,305	2,098,197	1,269,072
	Public trust fund.....	Feb. 28, 1922.....	9,408	64	7,955	17,427	7,438	1,925	8,064
	School district.....		686,183	3,931	4,156	694,270	21,336	635,654	37,280
	General treasury.....	July 31, 1922.....	685,519	3,931	4,110	693,560	21,255	635,349	36,950
	Public trust fund.....	July 31, 1922.....	664		46	710	81	305	324
	County supervisors' fund.....		24,590	492		25,082		25,082	
	General treasury.....	Feb. 28, 1922.....	24,590	492		25,082		25,082	
197	WACO, TEX.....		1,360,043	1,574,862	481,740	3,416,645	981,686	1,359,285	1,075,674
	General treasury.....	Mar. 31, 1922.....	570,041	741,817	235,562	1,547,420	390,897	514,452	642,071
	School fund.....	Aug. 31, 1922.....	443,694	445,213	2,685	891,692	277,965	565,414	48,213
	Library fund.....	Dec. 31, 1922.....	1,984	10,515	2,407	14,906	2,487	11,926	493
	Water fund.....	Mar. 31, 1922.....	169,420	5,192	6,828	181,440	8,562	122,543	50,335
	Sinking fund.....	Mar. 31, Aug. 31, 1922.....	174,397	351,772	221,004	747,173	289,646	122,965	334,562
	Public trust fund.....	Mar. 31, 1922.....	507	20,353	13,254	34,114	12,129	21,985	

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

GENERAL TABLES.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
198	SUPERIOR, WIS.		\$1,371,660	\$1,094,343	\$458,421	\$2,924,424	\$480,266	\$1,510,138	\$934,020
	General treasury	Dec. 31, 1922	629,518	1,069,695	230,562	1,929,775	232,281	804,622	892,872
	School funds	June 30, 1922	602,081	10,141	210,297	822,519	231,678	580,700	10,141
	Library fund	Dec. 31, 1922	21,768		10,615	32,383	8,790	23,593	
	Sinking fund	Dec. 31, 1922	107,112		4,043	111,155	2,497	80,158	28,560
	Public trust funds	June 30, Dec. 31, 1922	11,181	11,507	2,904	28,592	5,020	21,065	2,507
199	LORAIN, OHIO.		1,508,544	2,098,584	626,632	4,233,760	835,418	2,384,401	1,013,941
	City corporation		879,358	1,375,333	424,072	2,678,763	430,972	1,278,596	960,195
	General treasury	Dec. 31, 1922	670,115	1,039,767	322,825	2,032,707	316,825	1,087,649	628,233
	Fee and special fund	Dec. 31, 1922	6,212			6,212		6,212	
	Sinking fund	Dec. 31, 1922	192,176	331,442	65,672	589,290	77,468	182,271	329,551
	Public trust funds	Dec. 31, 1922	10,855		22,706	33,561	31,097	2,464	
	Private trust funds	Dec. 31, 1922		4,124	12,899	16,993	5,582		11,411
	School district		629,186	723,251	202,560	1,554,997	404,446	1,105,805	44,746
	General treasury	Aug. 31, 1922	623,206	723,251	202,560	1,549,017	404,446	1,090,825	44,746
	Fee and special fund	Aug. 31, 1922	5,980			5,980		5,980	
200	MUSKOGON, MICH.		1,556,562	1,861,427	72,719	3,490,708	240,821	1,930,542	1,319,345
	City corporation		906,522	1,226,014	65,756	2,198,292	120,347	1,013,719	1,064,226
	General treasury	Dec. 31, 1922	746,268	1,161,163	64,350	1,971,781	118,766	962,889	890,126
	Sinking fund	Dec. 31, 1922	145,949	56,220		202,169		50,830	151,339
	Public trust fund	Dec. 31, 1922	14,305			14,305			14,305
	Private trust fund	Dec. 31, 1922		8,631	1,406	10,037	1,581		8,456
	School district		650,040	635,413	6,963	1,292,416	120,474	916,823	255,119
	General treasury	June 30, 1922	511,904	513,198	406	1,025,508	107,771	765,842	151,895
	Public trust funds	June 30, 1922	138,136	122,215	6,557	266,908	12,703	150,981	103,224
201	JOLIET, ILL.		1,655,941	780,161	223,198	2,659,300	336,833	2,031,074	291,393
	City corporation		915,383	439,727	132,891	1,488,001	170,448	1,120,240	197,313
	General treasury	Dec. 31, 1922	992,711	414,151	127,500	1,444,362	155,843	1,111,793	176,726
	Cash in transit	Dec. 31, 1922		375		375			
	Public trust funds	Dec. 31, 1922	7,679	20,301	5,321	33,301	14,173	8,447	10,681
	Investment funds	Dec. 31, 1922	4,993	4,900	70	9,963	57		9,906
	School district		740,558	340,434	90,307	1,171,299	166,385	910,834	94,080
	General treasury	June 30, 1922	740,558	340,434	90,307	1,171,299	166,385	910,834	94,080

202	DUBUQUE, IOWA.....		1,462,203	865,098	202,874	2,530,175	330,660	1,830,362	369,153
	City corporation.....		950,296	373,717	170,239	1,494,252	220,630	938,332	335,290
	General treasury.....	Mar. 31, 1922	882,209	308,943	155,402	1,346,554	213,721	887,502	245,331
	Sinking fund.....	Mar. 31, 1922	60,342	64,686		125,028		35,281	89,747
	Public trust funds.....	Mar. 31, 1922	7,533	88	14,837	22,458	6,909	15,549	
	Investment fund.....	Mar. 31, 1922	212			212			212
	School district.....		511,907	491,381	32,635	1,035,923	110,030	892,030	33,863
	General treasury.....	June 30, 1922	511,907	491,381	32,635	1,035,923	110,030	892,030	33,863
203	MUNCIE, IND.....		1,208,591	741,514	376,749	2,326,854	509,335	1,397,699	419,820
	City corporation.....		537,610	262,480	113,513	913,603	153,944	496,193	263,466
	General treasury.....	Dec. 31, 1922	387,165	189,295	51,007	627,467	81,123	393,034	153,310
	Special assessment fund.....	Dec. 31, 1922	54,773			54,773		54,773	
	Library fund.....	Dec. 31, 1922	672	65	135	872	180	302	390
	Cemetery fund.....	Dec. 31, 1922	34,674	1,084	1,821	37,579	2,825	29,172	5,582
	Sinking funds.....	Dec. 31, 1922	34,526	2,791	22,094	59,411	22,482	16,929	20,000
	Public trust funds.....	Dec. 31, 1922	24,663	480	24,880	50,023	30,624	1,983	17,416
	Investment fund.....	Dec. 31, 1922	1,137	2,791	418	4,346	3,262		1,084
	Private trust fund.....	Dec. 31, 1922		65,974	13,158	79,132	13,448		65,684
	School district.....		670,981	479,034	263,236	1,413,251	355,391	901,506	156,354
	General treasury.....	July 31, 1922	620,217	479,034	249,459	1,348,710	340,864	861,492	146,354
	Sinking fund.....	July 31, 1922	50,764		13,777	64,541	14,527	40,014	10,000
204	COLUMBIA, S. C.....		1,103,402	1,075,775	146,604	2,325,781	152,021	1,429,879	743,881
	City corporation.....		854,867	891,775	116,983	1,863,625	134,430	1,128,002	601,193
	General treasury.....	Dec. 31, 1922	808,161	851,775	57,093	1,717,029	91,322	1,112,146	513,561
	Sinking funds.....	Dec. 31, 1922	36,680		57,424	94,104	42,455	15,649	36,000
	Public trust funds.....	Dec. 31, 1922	5,026		2,172	7,198	359	207	6,632
	Investment fund.....	Dec. 31, 1922	5,000	40,000		45,000			45,000
	Private trust fund.....	Dec. 31, 1922			294	294	294		
	School district.....		248,535	184,000	29,621	462,156	17,591	301,877	142,688
	General treasury.....	June 30, 1922	222,670	184,000	5,031	411,701	8,826	288,875	114,000
	Sinking fund.....	June 30, 1922	25,865		24,590	50,455	8,765	13,002	28,688
205	CHICOPEE, MASS.....		1,785,839	1,267,045	113,029	3,165,913	102,796	1,635,025	1,428,092
	General treasury.....	Nov. 30, 1922	1,763,245	1,231,625	69,743	3,072,613	35,585	1,633,332	1,403,696
	License fund.....	Nov. 30, 1922	733	3,489		4,222		733	3,489
	Public trust funds.....	Nov. 30, 1922	16,861		3,690	20,551	11,791	960	7,800
	Private trust fund.....	Nov. 30, 1922		28,931	39,596	68,527	55,420		13,107
206	BATTLE CREEK, MICH.....		1,595,088	1,337,142	536,488	3,468,718	430,209	1,696,707	1,341,802
	City corporation.....		832,449	1,334,759	84,312	2,251,520	147,519	799,482	1,304,519
	General treasury.....	Mar. 21, 1922	832,449	1,213,679	81,612	2,127,740	144,932	751,576	1,231,232
	Sinking fund.....	Mar. 21, 1922		121,080	2,703	123,780	2,587	47,906	73,287
	School district.....		762,639	2,383	452,176	1,217,198	282,690	897,225	37,283
	General treasury.....	July 15, 1922	760,625	2,283	450,443	1,213,351	281,258	894,810	37,283
	Public trust fund.....	July 15, 1922	2,014	100	1,733	3,847	1,432	2,415	

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

GENERAL TABLES.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
207	NEW ROCHELLE, N. Y.		\$2,590,469	\$1,799,912	\$568,891	\$4,959,182	\$775,555	\$2,361,271	\$1,822,356
	General treasury	Dec. 31, 1922	2,565,453	1,665,869	550,720	4,782,042	749,563	2,303,692	1,728,787
	County supervisors' fund	Dec. 31, 1922	3,697	44,992	17,018	65,707	12,263	53,444	
	License fund	Dec. 31, 1922	50	252		302		50	252
	Public trust funds	Dec. 31, 1922	21,269	88,799	1,063	111,131	13,729	4,085	93,317
208	PONTIAC, MICH.		1,776,555	2,207,746	904,210	4,888,511	601,545	1,892,606	2,394,360
	City corporation		1,086,410	1,781,405	897,857	3,765,672	597,836	1,099,670	2,068,166
	General treasury	Dec. 31, 1922	1,065,224	1,346,510	738,021	3,149,755	478,347	927,637	1,743,771
	Sinking funds	Dec. 31, 1922	1,172	231,425	155,483	438,080	113,547	172,033	152,500
	Public trust fund	Dec. 31, 1922	128	3,426	4,353	7,907	5,942		1,965
	Investment fund	Dec. 31, 1922	19,886	150,044		169,930			169,930
	School district		690,145	426,341	6,353	1,122,839	3,709	792,936	326,194
	General treasury	June 30, 1922	683,599	376,341	6,353	1,066,293		792,936	273,357
	Sinking fund	June 30, 1922	6,546	50,000		56,546	3,709		52,837
209	AURORA, ILL.		1,292,199	283,190	129,057	1,704,446	367,192	1,113,554	223,700
	City corporation		731,264	277,385	75,256	1,083,905	231,864	661,372	190,669
	General treasury	Dec. 31, 1922	704,436	231,482	54,759	990,677	210,751	635,562	144,364
	Library fund	Dec. 31, 1922	17,127		11,405	28,532	11,718	16,814	
	Sinking fund	Dec. 31, 1922	2,019	22,223	731	24,973	1,594		23,379
	Public trust funds	Dec. 31, 1922	5,594	22,026	8,318	35,938	7,801	6,360	21,777
	Investment fund	Dec. 31, 1922	2,088	1,654	43	3,785		2,636	1,149
	School district		560,935	5,805	53,801	620,541	135,328	452,182	33,031
	General treasury	June 30, 1922	560,935	5,805	53,801	620,541	135,328	452,182	33,031
210	WATERLOO, IOWA		1,490,594	820,541	119,414	2,430,549	190,163	1,856,544	383,842
	City corporation		689,082	258,328	117,717	1,065,127	176,711	618,909	269,507
	General treasury	Mar. 31, 1922	655,605	257,132	108,656	1,021,393	164,847	602,039	254,507
	Sinking funds	Mar. 31, 1922	30,714		8,209	38,923	10,602	13,321	15,000
	Public trust funds	Mar. 31, 1922	2,543	1,196	852	4,591	1,262	3,329	
	Investment fund	Mar. 31, 1922	229			220		220	
	School district		801,512	562,213	1,697	1,365,422	13,452	1,237,635	114,335
	General treasury	June 30, 1922	801,512	562,213	1,697	1,365,422	13,452	1,237,635	114,335

211	TAUNTON, MASS.		1,904,479	2,916,109	258,773	5,079,361	216,764	1,752,056	3,110,541
	General treasury	Nov. 30, 1922.	1,851,709	1,968,227	207,518	4,027,454	179,010	1,752,056	2,096,388
	License fund	Nov. 30, 1922.		4,088		4,088			4,088
	Petty cash funds	Nov. 30, 1922.			700	700	700		
	Sinking funds	Nov. 30, 1922.	48,678	925,812	43,199	1,017,689	23,019		994,670
	Public trust funds	Nov. 30, 1922.	1,939	102		2,041			2,041
	Investment funds	Nov. 30, 1922.	2,153	9,000	835	11,988	4,988		7,000
	Private trust funds	Nov. 30, 1922.		8,880	6,521	15,401	9,047		6,354
212	STAMFORD, CONN.		1,578,889	2,907,638	638,996	5,125,523	785,312	1,823,865	2,516,346
	City corporation		761,377	1,002,434	253,327	2,017,138	340,473	1,017,794	658,871
	General treasury	Dec. 15, 1922.	731,389	947,074		1,678,463	59,609	1,007,746	611,108
	City court fund	Dec. 15, 1922.	9,944	5,114		15,058		217	14,841
	Sinking fund	Dec. 15, 1922.	9,987	17,550	253,327	280,864	280,864		
	Public trust funds	Nov. 30, Dec. 15, 1922.	10,057	32,696		42,753		9,831	32,922
	Town		817,512	1,905,204	385,669	3,108,385	444,839	806,071	1,857,475
	General treasury	Sept. 30, 1922.	802,908	1,896,839	32,732	2,732,479	70,145	805,944	1,856,390
	License fund	Sept. 30, 1922.	127	642		769		127	642
	Sinking fund	Sept. 30, 1922.	14,034	7,723	352,937	374,694	374,694		
	Public trust funds	Sept. 30, 1922.	443			443			443
213	COUNCIL BLUFFS, IOWA		1,209,515	509,341	535,072	2,253,928	394,605	1,550,482	308,841
	City corporation		668,127	329,281	478,156	1,475,564	324,193	859,130	292,241
	General treasury	Mar. 31, 1922.	630,975	275,851	390,560	1,297,386	244,381	841,509	211,496
	Sinking funds	Mar. 31, 1922.	26,597	10,000	15,485	52,082	6,662	5,420	40,000
	Public trust funds	Mar. 31, 1922.	10,555	4,447	62,118	77,120	60,919	12,201	4,000
	Private trust funds	Mar. 31, 1922.		38,983	9,993	48,976	12,231		36,745
	School district		541,388	180,060	56,916	778,364	70,412	691,352	16,600
	General treasury	June 30, 1922.	541,388	180,060	56,916	778,364	70,412	691,352	16,600
214	WILLIAMSPORT, PA.		936,450	177,591	272,768	1,386,809	261,951	910,704	214,154
	City corporation		426,988	52,263	189,840	669,091	164,090	429,238	75,763
	General treasury	Jan. 2, 1923.	425,208	3,010	135,920	564,138	102,853	409,022	52,263
	Sinking fund	Jan. 2, 1923.	1,568	47,753	47,470	96,791	55,061	18,230	23,500
	Public trust fund	Jan. 2, 1923.	212	1,500	6,450	8,162	6,176	1,986	
	School district		509,462	125,328	82,928	717,718	97,861	481,466	138,391
	General treasury	July 3, 1922.	506,534	66,966	869	574,360	12,631	443,338	118,391
	Sinking fund	July 3, 1922.	2,187	58,362	78,333	138,882	82,142	36,740	20,000
	Public trust fund	July 3, 1922.	741		3,735	4,476	3,088	1,388	
215	PORTSMOUTH, OHIO		1,079,635	1,256,988	422,869	2,759,492	663,901	1,739,226	356,365
	City corporation		607,701	823,327	282,602	1,713,630	355,208	1,081,957	276,465
	General treasury	Dec. 31, 1922.	419,083	696,871	250,486	1,366,440	275,142	987,190	104,108
	Sinking funds	Dec. 31, 1922.	182,040	122,156	32,116	336,312	73,557	90,398	172,357
	Public trust funds	Dec. 31, 1922.	6,078			6,078	1,709	4,369	
	Investment fund	Dec. 31, 1922.	500	4,000		4,500	4,500		
	Private trust fund	Dec. 31, 1922.		309		300	300		
	School district		471,934	433,661	140,267	1,045,862	308,693	657,269	79,900
	General treasury	Aug. 31, 1922.	392,732	400,000	120,545	913,277	304,577	608,700	
	Sinking fund	Aug. 31, 1922.	79,202	33,661	19,722	132,585	4,116	48,569	79,900

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
216	POUGHKEEPSIE, N. Y.		\$1,447,462	\$1,093,362	\$360,048	\$2,900,872	\$658,083	\$1,613,879	\$628,910
	General treasury	Dec. 31, 1922	1,435,918	950,211	349,484	2,735,613	635,019	1,610,388	490,206
	License funds	Dec. 31, 1922	1,988	2,439		4,477			4,477
	Sinking fund	Dec. 31, 1922	2,903	132,340	5,590	140,833	18,851		121,982
	Public trust fund	Dec. 31, 1922	6,653	8,322	4,974	19,949	4,213	3,491	12,245
217	ROCK ISLAND, ILL.		1,034,125	505,053	117,602	1,656,780	180,788	915,714	560,278
	City corporation		709,014	303,828	92,176	1,105,018	59,244	517,496	528,278
	General treasury	Mar. 31, 1922	707,060	259,043	51,125	1,017,228	28,876	503,574	484,778
	Sinking fund	Mar. 31, 1922	411	38,917	37,258	76,586	24,830	8,256	43,500
	Public trust funds	Dec. 31, 1922	1,543	5,842	2,954	10,339	4,673	5,666	
	Private trust funds	Mar. 31, 1922		26	839	865			
	School district		325,111	201,225	25,426	551,762	121,544	398,218	32,000
	General treasury	June 30, 1922	325,076	201,220	24,608	550,904	120,686	398,218	32,000
	Public trust fund	Apr. 30, 1922	35	5	818	858	858		
218	AUBURN, N. Y.		1,341,777	1,407,918	123,314	2,873,009	160,232	1,452,047	1,260,730
	General treasury	June 30, 1922	1,156,705	687,239	39,828	1,883,772	32,946	822,597	1,028,229
	School fund	June 30, 1922	22,512	517,324	46,804	586,640	81,097	474,278	31,265
	Water fund	Dec. 31, 1922	147,978	141,000	12,604	301,582	19,775	119,807	162,000
	County supervisors' fund	Oct. 31, 1922		55,182		55,182		28,228	26,954
	Sinking fund	Dec. 31, 1922	2,400	2,305	7,147	11,852	7,852		4,000
	Public trust funds	June 30, 1922	12,182	4,718	13,141	30,041	14,622	7,137	8,282
	Private trust fund	June 30, 1922		150	3,790	3,940	3,940		
219	AUSTIN, TEX.		1,492,023	349,180	56,943	1,898,146	58,628	1,288,359	551,159
	City corporation		1,175,596	221,313	32,050	1,428,959	50,045	955,401	423,513
	General treasury	Dec. 31, 1922	258,506	134,521	31,387	424,414	25,109	318,977	80,328
	Sewer and highway fund	Dec. 31, 1922	112,583	66,573		179,156		116,404	62,752
	Water, light, and power fund	Dec. 31, 1922	586,861	5,795	300	592,956	24,445	394,040	174,471
	Sinking fund	Dec. 31, 1922	217,518	14,424		231,942		125,980	105,962
	Investment fund	Dec. 31, 1922	128		363	491	491		
	School district		316,427	127,867	24,893	469,187	8,583	332,958	127,646
	General treasury	Aug. 31, 1922	303,795	127,843	23,317	454,955	6,415	322,418	126,122
	Public trust fund	Aug. 31, 1922	12,632	24	1,576	14,232	2,168	10,540	1,524

220	QUINCY, ILL.		1,049,693	361,594	302,869	1,714,156	224,890	1,126,432	362,834
	City corporation		587,569	360,266	150,997	1,098,832	65,854	688,972	344,006
	General treasury	Apr. 30, 1922	426,999	262,321	126,725	816,045	28,045	541,931	246,069
	House of correction fund	Apr. 30, 1922	5,867			5,867		5,867	
	Library fund	Apr. 30, 1922	304	14,140		14,444	79	14,365	
	Boulevard and park fund	Mar. 27, 1922	284	24,954	168	25,306	168	19,724	5,414
	Water fund	Sept. 30, 1922	153,691	28,523	14,126	196,340	25,694	100,530	70,116
	Public trust funds	Apr. 30, 1922	424	15,533	4,581	20,538	10,565	6,555	3,418
	Private trust fund	May 13, 1922		14,795	5,497	20,292	1,303		18,989
	School district		444,145	1,328	151,872	597,345	152,281	426,236	18,828
	General treasury	June 30, 1922	444,112	1,328	151,872	597,312	152,281	426,236	18,795
	Public trust fund	June 30, 1922	33			33			33
	Health district		17,979			17,979	6,755	11,224	
	General treasury	Mar. 31, 1922	17,979			17,979	6,755	11,224	
221	NEWPORT NEWS, VA.		905,530	1,023,073	159,035	2,087,638	345,543	1,008,250	733,845
	General treasury	June 30, 1922	896,412	761,183	29,836	1,687,431	221,636	732,297	733,498
	School fund	June 30, 1922	2,875	203,548	82,989	289,412	13,112	275,953	347
	Sinking fund	June 30, 1922	6,243	58,342	46,210	110,795			
222	MERIDEN, CONN.		1,085,389	462,576	37,347	1,585,312	130,452	1,106,597	348,263
	General treasury	Dec. 31, 1922	1,065,508	437,654	36,650	1,539,812	129,116	1,103,700	306,906
	Court fee fund	Dec. 31, 1922	13,547	3,668	697	17,912	1,336	2,078	14,498
	License fund	Dec. 31, 1922		639		639			639
	Public trust funds	Dec. 31, 1922	6,237			6,237		819	5,418
	Investment funds	Dec. 31, 1922	97	20,000		20,097			20,097
	Private trust fund	Dec. 31, 1922		615		615			615
223	EASTON, PA.		920,018	448,070	88,332	1,456,420	211,495	965,146	279,779
	City corporation		426,313	210,320	64,588	701,221	161,647	473,617	65,957
	General treasury	Jan. 2, 1923	424,662	174,608	59,007	658,277	131,375	473,617	53,285
	Sinking fund	Jan. 2, 1923	1,651	3,712	5,581	42,944	30,272		12,672
	School district		493,705	237,750	23,744	755,199	49,848	491,529	213,822
	General treasury	July 3, 1922	480,135	181,222	335	661,692	8,001	491,529	162,162
	Sinking fund	July 3, 1922	13,013	56,528	12,406	81,947	31,847		50,100
	Public trust fund	July 3, 1922	557		11,003	11,560	10,000		1,560
224	NEW BRUNSWICK, N. J.		1,606,969	2,425,454	412,926	4,445,349	343,701	1,860,915	2,240,733
	General treasury	Dec. 31, 1922	1,420,111	1,772,768	171,339	3,364,218	242,293	1,196,681	1,925,244
	School fund	June 30, 1922	143,583	359,218	234,010	736,811	93,761	643,025	25
	Library fund	Dec. 31, 1922	2,042	17,882	1,821	21,745	2,889	15,709	3,147
	Recorder's court fund	Dec. 31, 1922		463		463			463
	Sinking fund	Dec. 31, 1922	36,146	267,305	682	304,133	97		304,036
	Public trust fund	Dec. 31, 1922	5,087	7,818	5,074	17,979	4,661	5,500	7,818
225	DANVILLE, ILL.		953,204	909,245	229,058	2,091,507	865,354	871,993	354,160
	City corporation		519,717	265,005	36,566	821,288	62,051	427,983	331,254
	General treasury	Dec. 31, 1922	519,195	249,681	36,460	805,336	59,998	415,296	330,042
	Library fund	Dec. 31, 1922	522	15,324	106	15,952			1,212
	School district		433,487	644,240	192,492	1,270,219	803,303	444,010	22,906
	General treasury	Dec. 31, 1922	433,487	644,240	192,492	1,270,219	803,303	444,010	22,906

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
226	WILMINGTON, N. C.		\$1,053,880	\$1,123,224	\$65,156	\$2,242,260	\$67,977	\$1,209,462	\$964,821
	City corporation		707,005	1,086,401	11,536	1,804,942	17,603	851,162	936,177
	General treasury	May 31, 1922	700,107	1,015,931	1,829	1,717,867	3,292	817,903	896,672
	Health fund	May 31, 1922	579	28,155	16	28,750	21	28,729	
	Library fund	May 31, 1922	266	2,650		2,916	75	2,841	
	Sinking fund	May 31, 1922	1,616	14,855	8,066	24,537	11,437		13,100
	Public trust fund	June 30, 1922	2,032	810	1,625	4,467	2,778	1,689	
	Investment fund	May 31, 1922	2,405	24,000		26,405			26,405
	School district		346,875	36,823	53,620	437,318	50,374	358,300	28,644
	General treasury	June 30, 1922	307,054	36,823		343,877		329,453	14,424
	Sinking fund	June 30, 1922	39,821		53,620	93,441	50,374	28,847	14,220
227	OGDEN, UTAH		1,379,997	1,207,361	285,952	2,873,310	304,815	2,064,996	503,499
	City corporation		770,995	842,399	237,818	1,851,212	236,847	1,328,255	286,110
	General treasury	Dec. 31, 1922	769,061	823,466	226,693	1,819,220	236,747	1,316,086	266,387
	Library fund	May 31, 1922	1,934	14,929		16,863		11,281	5,582
	Investment fund	Dec. 31, 1922		1,054		1,054		888	166
	Private trust fund	Dec. 31, 1922		2,950	11,125	14,075	100		13,975
	School district		609,002	364,962	48,134	1,022,098	67,968	736,741	217,389
	General treasury	June 30, 1922	585,762	336,962	20,018	942,742	61,612	736,741	144,389
	Sinking fund	June 30, 1922	23,240	28,000	28,116	79,356	6,356		73,000
228	MIAMI, FLA.		1,820,980	3,249,222	462,934	5,533,136	1,713,199	2,472,266	1,347,671
	City corporation		1,499,743	2,775,619	430,496	4,705,858	1,583,847	2,137,752	982,759
	General treasury	Dec. 31, 1922	1,320,027	2,413,471	319,998	4,053,496	1,468,300	1,842,308	742,888
	Sinking fund	Dec. 31, 1922	179,716	342,148	110,498	632,362	97,047	295,444	239,871
	Public trust fund	Dec. 31, 1922		20,000		20,000			
	School district		321,237	473,603	32,438	827,278	127,852	334,514	364,912
	General treasury	June 30, 1922	243,492	473,603	4,037	721,132	64,070	286,150	360,912
	Sinking fund	June 30, 1922	77,745		28,401	106,146	63,782	38,364	4,000
229	ORANGE, N. J.		1,303,853	2,508,324	157,978	3,970,155	117,549	1,303,209	2,549,397
	General treasury	Dec. 31, 1922	1,265,312	1,638,252	91,092	2,994,656	81,191	1,284,351	1,629,114
	Police Court fund	Dec. 31, 1922		285		285			285

	License fund.....	Dec. 31, 1922.....	1,093	1,093	1,093	1,093	1,093	1,093	1,093
	Sinking fund.....	Dec. 31, 1922.....	31,889	618,436	49,955	700,280	16,337	683,943	683,943
	Public trust fund.....	Dec. 31, 1922.....	4,441	19,858	16,931	41,230	20,021	2,351	2,351
	Investment fund.....	Dec. 31, 1922.....	2,211	230,400		232,611		232,611	232,611
230	WEST NEW YORK, N. J.....		1,276,687	1,791,989	392,712	3,461,388	484,590	1,682,960	1,293,838
	General treasury.....	Dec. 31, 1922.....	1,075,478	1,112,555	193,269	2,381,302	187,925	932,595	1,260,782
	School fund.....	June 30, 1922.....	167,353	467,878	42,093	677,324	4,340	672,806	178
	Library fund.....	Dec. 31, 1922.....	780	80,009	1,174	81,963	12,785	69,169	9
	Park fund.....	Dec. 31, 1922.....	3,501	3,501	2,810	9,812	1,789	8,022	1
	License fund.....	Dec. 31, 1922.....	368	339		707		368	339
	Recorder's court fund.....	Dec. 31, 1922.....		611		611			611
	Sinking fund.....	Dec. 31, 1922.....	23,981	120,296	134,389	278,666	250,068		28,568
	Public trust fund.....	Dec. 31, 1922.....	5,226	6,800	18,977	31,003	27,653		3,350
231	AMSTERDAM, N. Y.....		1,012,223	1,076,664	55,711	2,144,598	223,273	981,916	939,409
	City corporation.....		563,577	725,693	49,080	1,338,350	47,569	509,152	781,629
	General treasury.....	Dec. 31, 1922.....	547,955	693,791	40,138	1,281,884	38,876	506,982	736,026
	License fund.....	Dec. 31, 1922.....	2,102	2,645	122	4,869	89		4,780
	Cash in transit.....	Dec. 31, 1922.....		27		27	27		
	Sinking funds.....	Dec. 31, 1922.....	2,642	6,138	5,297	14,077	5,579		8,498
	Public trust funds.....	Dec. 31, 1922.....	10,878	17,545	2,984	31,407	1,781	2,170	27,456
	Private trust fund.....	Dec. 31, 1922.....		5,547	539	6,086	1,217		4,869
	School district.....		442,574	342,548	6,631	791,753	175,704	464,341	151,708
	General treasury.....	July 31, 1922.....	442,342	45,087	258	487,687	37,916	442,771	7,000
	School site funds.....	Dec. 31, 1922.....	232	297,461	6,373	304,066	137,788	21,570	144,708
	County supervisors' fund.....		6,072	8,423		14,495		8,423	6,072
	General treasury.....	Oct. 31, 1922.....	6,072	8,423		14,495		8,423	6,072
232	HAZLETON, PA.....		724,769	290,471	298,078	1,322,318	235,497	1,053,715	33,106
	City corporation.....		266,615	297,707	121,300	685,622	146,471	513,809	25,342
	General treasury.....	Jan. 1, 1923.....	209,169	290,995	100,349	600,513	124,219	470,664	5,630
	Special assessment fund.....	Jan. 1, 1923.....	2,968	5,000	3,308	11,276	3,309	7,967	
	Sinking fund.....	Jan. 1, 1923.....	54,478	1,712	17,643	73,833	18,943	35,178	19,712
	School district.....		458,154	1,764	176,778	636,696	89,026	539,906	7,764
	General treasury.....	July 3, 1922.....	458,154	1,764	176,778	636,696	89,026	539,906	7,764
233	NORRISTOWN, PA.....		581,951	266,970	85,539	934,460	146,967	609,605	177,888
	City corporation.....		281,576	67,230	52,165	400,971	91,192	205,049	104,730
	General treasury.....	Dec. 31, 1922.....	281,047	19,030	4,787	304,864	39,863	190,771	74,230
	Sinking fund.....	Dec. 31, 1922.....	487	48,200	47,378	96,065	51,329	14,236	30,500
	Public trust fund.....	Dec. 31, 1922.....	42			42		42	
	School district.....		300,375	199,740	33,374	533,489	55,775	404,556	73,158
	General treasury.....	July 3, 1922.....	297,021	181,000	1,521	479,542	5,094	401,290	73,158
	Sinking fund.....	July 3, 1922.....	3,088	18,740	31,853	53,681	50,681	3,000	
	Public trust fund.....	July 3, 1922.....	266			266		266	

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

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GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
234	KOKOMO, IND.		\$1, 227, 788	\$544, 750	\$117, 905	\$1, 890, 443	\$180, 338	\$1, 273, 176	\$436, 929
	City corporation		851, 674	472, 585	32, 248	1, 356, 507	49, 393	919, 338	387, 776
	General treasury	Dec. 31, 1922	280, 353	229, 964	29, 347	1, 539, 664	35, 294	367, 101	137, 269
	Special assessment fund	Dec. 31, 1922	542, 696			542, 696		542, 696	
	Sinking fund	Dec. 31, 1922	12, 737		331	13, 068	485	9, 483	3, 100
	Public trust funds	Dec. 31, 1922	15, 888		150	16, 038	11, 980	58	4, 000
	Private trust fund	Dec. 31, 1922		242, 621	2, 420	245, 041	1, 634		243, 407
	School district		376, 114	72, 165	85, 657	533, 936	130, 945	353, 838	49, 153
	General treasury	July 31, 1922	361, 385	70, 605	76, 685	508, 675	130, 945	346, 137	31, 593
	Sinking fund	July 31, 1922	14, 729	1, 560	8, 972	25, 261		7, 701	17, 560
235	OSHKOSH, WIS.		1, 377, 353	617, 874	61, 636	2, 056, 863	236, 782	1, 224, 448	595, 633
	General treasury	Dec. 31, 1922	1, 361, 756	594, 332	35, 075	1, 991, 163	211, 618	1, 215, 644	563, 901
	Public trust funds	Dec. 31, 1922	15, 597	21, 000	20, 275	56, 872	22, 840	8, 804	25, 228
	Private trust funds	Dec. 31, 1922		2, 542	6, 286	8, 828	2, 324		6, 504
236	PENSACOLA, FLA.		764, 013	986, 267	680, 775	2, 431, 055	304, 848	1, 293, 475	832, 732
	City corporation		550, 808	392, 047	420, 375	1, 363, 230	293, 195	851, 087	218, 948
	General treasury	Oct. 1, 1922	427, 067	318, 954	352, 865	1, 098, 886	173, 206	747, 572	178, 108
	Sinking fund	Oct. 1, 1922	123, 741	73, 093	67, 510	264, 344	119, 989	103, 515	40, 840
	School district		213, 205	594, 220	260, 400	1, 067, 825	11, 653	442, 388	613, 784
	General treasury	June 30, 1922	178, 505	594, 220	259, 655	1, 032, 380	10, 616	415, 960	605, 804
	Sinking fund	June 30, 1922	34, 700		745	35, 445	1, 037	26, 428	7, 980
237	LEWISTON, ME.		837, 293	834, 957	50, 969	1, 723, 219	14, 112	832, 954	876, 153
	General treasury	Feb. 28, 1922	822, 700	811, 943	45, 767	1, 680, 410	14, 112	832, 954	833, 344
	Sinking fund	Feb. 28, 1922	14, 593	23, 000	5, 202	42, 795			42, 795
	Private trust fund	Feb. 28, 1922		14		14			14
238	GREEN BAY, WIS.		1, 295, 051	1, 082, 905	12, 713	2, 390, 669	307, 706	1, 314, 618	768, 345
	General treasury	Dec. 31, 1922	1, 134, 827	1, 005, 090		2, 139, 917	294, 592	1, 159, 580	685, 745
	Water fund	Dec. 31, 1922	147, 851	6, 780	10, 213	164, 844	7, 796	150, 490	6, 558
	Public trust funds	Dec. 31, 1922	12, 373	24, 778	2, 500	39, 651	2, 271	4, 548	32, 832
	Private trust fund	Dec. 31, 1922		46, 257		46, 257	3, 047		43, 210

239	COLUMBUS, GA.		1,305,567	302,033	85,953	1,693,553	71,451	1,035,834	586,268
	General treasury	Dec. 31, 1922	1,086,159	110,370	67,869	1,264,398	63,388	692,207	508,803
	Health fund	Nov. 30, 1922	43,906	33,000		76,906		76,906	
	School fund	Dec. 31, 1922	28,196	152,500	1,965	182,661	3,626	168,220	10,815
	Library fund	Dec. 31, 1922	1,584	4,450		6,034	619	5,415	
	Water fund	Sept. 30, 1922	144,379	207	15,258	159,844	3,051	93,086	63,707
	Sinking fund	Dec. 31, 1922	1,343	1,506	861	3,710	767		2,943
240	PETERSBURG, VA.		895,185	2,051,478	85,603	3,032,266	812,582	1,142,431	1,077,253
	General treasury	June 30, 1922	786,736	1,803,550	63,035	2,653,321	729,814	900,570	1,022,937
	School fund	June 30, 1922	69,660	172,201		241,861		241,861	
	Sinking fund	June 30, 1922	38,789	73,202	22,568	134,559	80,268		54,291
	Private trust fund	June 30, 1922		2,525		2,525	2,500		25
241	WATERTOWN, N. Y.		1,230,220	865,680	7,640	2,103,540	174,813	1,046,918	881,809
	General treasury	Dec. 31, 1922	1,215,621	834,635	7,242	2,057,498	171,970	1,035,634	849,894
	County supervisors' fund	Oct. 31, 1922		13,041		13,041		6,326	6,715
	Library fund	Dec. 31, 1922	790		192	982	161	821	
	Public trust funds	Dec. 31, 1922	13,809	18,004	206	32,019	2,682	4,137	25,200
242	EAST CLEVELAND, OHIO		1,654,300	856,920	1,223,574	3,734,794	1,314,704	1,901,371	518,719
	City corporation		763,101	495,605	796,433	1,965,139	845,589	832,146	287,404
	General treasury	Dec. 31, 1922	523,011	277,162	770,043	1,570,216	763,924	724,009	82,283
	Fee and special fund	Dec. 31, 1922	6,070			6,070		6,070	
	Sinking fund	Dec. 31, 1922	230,967	120,725	8,209	359,901	57,963	102,015	199,923
	Public trust funds	Dec. 31, 1922	3,053	672	4,047	7,772	7,720	52	
	Private trust fund	Dec. 31, 1922		7,046	14,134	21,180	15,982		5,198
	School district		891,199	451,315	427,141	1,769,655	469,115	1,069,225	231,315
	General treasury	Aug. 31, 1922	881,313	260,000	427,141	1,568,454	469,115	883,024	216,315
	Fee and special fund	Aug. 31, 1922	9,886			9,886		9,886	
	Sinking fund	Aug. 31, 1922		191,315		191,315		176,315	15,000
243	PHOENIX, ARIZ.		1,583,018	1,491,358	1,148,622	4,222,998	317,713	3,512,628	392,657
	City corporation		888,711	1,481,633	683,485	3,053,829	145,013	2,570,193	338,623
	General treasury	June 30, 1922	888,711	1,246,844	671,068	2,806,623	129,036	2,570,193	107,394
	Sinking fund	June 30, 1922		31,383	130	31,513	113		31,400
	Private trust fund	June 30, 1922		203,406	12,287	215,693	15,864		199,829
	School district		694,307	9,725	465,137	1,169,169	172,700	942,435	54,034
	General treasury	June 30, 1922	605,550	6,861	395,103	1,007,514	120,957	862,523	24,034
	Interest funds	June 30, 1922	64,846	2,864	13,726	81,436	1,524	79,912	
	Sinking funds	June 30, 1922	23,911		56,308	80,219	50,219		30,000
244	SHEBOYGAN, WIS.		1,332,573	742,564	690,234	2,765,371	446,008	1,820,847	498,516
	General treasury	Dec. 31, 1922	880,909	401,820	286,178	1,568,907	156,783	972,500	439,624
	School fund	June 30, 1922	271,026	321,532	369,082	961,640	220,704	728,241	12,695
	Library fund	Dec. 31, 1922	10,730		927	11,657	2,354	9,303	
	Water fund	Dec. 31, 1922	144,314	1,953	5,423	151,690	27,408	103,264	21,018
	Public trust funds	Dec. 31, 1922	10,162	2,741	14,505	27,408	19,869	7,539	
	Investment fund	Dec. 31, 1922	15,432	9,055		24,487			23,713
	Private trust funds	Dec. 31, 1922		5,463	14,119	19,582	18,116		1,466

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

GENERAL TABLES.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginnin of year. ¹	Cash on hahd at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Government- tal-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
245	MOLINE, ILL.		\$1,010,272	\$512,143	\$191,364	\$1,713,779	\$192,580	\$1,005,483	\$515,716
	City corporation		608,274	205,420	158,931	972,625	132,897	599,851	239,877
	General treasury	Mar. 31, 1922	570,295	196,832	136,085	903,212	109,091	587,850	206,271
	Sinking fund	Mar. 31, 1922	26,193		14,675	40,868	14,428	8,440	18,000
	Public trust funds	Mar. 31, 1922	11,786	3,081	7,265	22,132	7,861	3,561	10,710
	Investment fund	Mar. 31, 1922		1,000		1,000			1,000
	Private trust fund	Mar. 31, 1922		4,507	906	5,413	1,517		3,896
	School district		401,998	306,723	32,433	741,154	59,683	405,632	275,839
	General treasury	June 30, 1922	401,998	306,723	32,433	741,154	59,683	405,632	275,839
246	WALTHAM, MASS.		1,366,322	1,783,617	123,869	3,273,808	162,261	1,575,348	1,536,199
	General treasury	Jan. 31, 1923	1,356,636	1,647,776	119,134	3,123,546	151,939	1,573,860	1,397,747
	License fund	Jan. 31, 1923		3,085		3,085			3,085
	Sinking funds	Jan. 31, 1923	7,023	104,852	1,978	113,853	5,853		108,000
	Public trust funds	Jan. 31, 1923	2,080		758	2,838	1,350	1,488	
	Investment fund	Jan. 31, 1923	583	15,137	827	16,547	860		15,687
	Private trust fund	Jan. 31, 1923		12,767	1,172	13,939	2,259		11,680
247	ANDERSON, IND.		1,672,090	530,522	97,424	2,300,036	218,578	1,845,242	236,216
	City corporation		1,281,964	413,997	67,843	1,763,804	126,132	1,411,282	226,390
	General treasury	Dec. 31, 1922	806,412	266,390	48,218	1,121,020	112,669	928,007	80,344
	County auditor's retention fund	Dec. 31, 1922	59			59		59	
	Special assessment funds	Dec. 31, 1922	467,438		716	468,154	716	467,438	
	Library fund	Dec. 31, 1922	1,031	8,232	4,506	13,769	618	13,151	
	Sinking fund	Dec. 31, 1922	3,262		10,601	13,863	8,436	1,427	4,000
	Public trust fund	Dec. 31, 1922	3,762		3,028	6,790	3,190	1,200	2,400
	Private trust fund	Dec. 31, 1922		139,375	774	140,149	503		139,646
	School district		390,126	116,525	29,581	536,232	92,446	433,960	9,826
	General treasury	July 31, 1922	390,126	116,525	29,581	536,232	92,446	433,960	9,826
248	REVERE, MASS.		1,255,530	1,450,929	50,802	2,757,261	199,108	1,498,671	1,059,482
	General treasury	Dec. 31, 1922	1,255,530	1,450,556	50,802	2,756,888	199,108	1,498,671	1,059,109
	License fund	Dec. 31, 1922		373		373			373

249	CUMBERLAND, MD.		1,017,378	1,483,441	343,624	2,844,443	534,552	1,798,790	511,101
	City corporation		717,353	1,274,669	185,933	2,177,955	380,219	1,310,598	487,138
	General treasury	Mar. 31, 1922	707,861	1,230,959	184,140	2,122,960	380,054	1,310,598	432,308
	Sinking fund	Mar. 31, 1922	9,492	43,710	1,793	54,995	165		54,830
	School district		300,025	208,772	157,691	666,488	154,333	488,192	23,963
	General treasury	July 31, 1922	297,352	208,557	157,297	663,206	153,193	486,265	23,748
	Public trust fund	Feb. 28, 1922	2,673	215	394	3,282	1,140	1,927	215
250	NEWPORT, R. I.		1,278,809	1,138,486	265,662	2,682,957	228,788	1,447,461	1,006,708
	General treasury	Dec. 31, 1922	1,206,462	1,061,809	90,893	2,359,164	45,433	1,400,251	913,480
	Home for aged men fund	Dec. 31, 1922		4,440	7,504	11,944	5,735		
	Library fund	Dec. 31, 1922	5,182	5,617	582	11,381	721	10,660	
	License fund	Dec. 31, 1922		594		594			594
	Sinking fund	Dec. 31, 1922	16,865	56,268	5,125	78,258	16,258		62,000
	Public trust funds	Dec. 31, 1922	44,813	2,637	123,866	171,316	122,755	30,341	18,220
	Investment fund	Dec. 31, 1922	5,487			5,487			5,487
	Private trust funds	Dec. 31, 1922		7,121	37,692	44,813	37,886		6,927
251	NEWBURGH, N. Y.		925,993	1,315,585	68,042	2,309,620	88,342	1,279,795	941,483
	General treasury	Dec. 31, 1922	817,297	877,494	37,149	1,731,931	30,311	785,805	915,815
	School fund	Dec. 31, 1922	81,227	322,579	9,356	413,162	5,587	407,363	212
	Court fund	Dec. 31, 1922	861	470		1,331			1,331
	City and town home fund	Oct. 31, 1922	12,990	91,176	1,956	106,122	7,655	80,441	18,026
	Sinking fund	Dec. 31, 1922	7,066	17,401	7,436	31,903	31,848	55	
	Public trust fund	Dec. 31, 1922	4,823	2,465	6,324	13,612	7,646	5,966	
	Investment fund	Dec. 31, 1922	1,729	4,000	5,830	11,559	5,295	165	6,099
252	MUSKOGEE, OKLA.		1,419,902	682,748	328,357	2,431,007	532,194	1,338,389	560,424
	City corporation		845,431	424,479	227,800	1,497,713	363,807	716,946	416,060
	General treasury	June 30, 1922	486,808	243,159	47,628	777,595	154,795	544,609	78,191
	Library fund	June 30, 1922	987	16,136	645	17,768	652	17,116	
	Sinking fund	June 30, 1922	357,539	22,446	161,804	541,789	179,168	153,685	208,936
	Public trust fund	June 30, 1922	100		1,680	1,780	294		
	Investment fund	June 30, 1922			1,148	846			302
	Private trust funds	June 30, 1922		142,738	14,895	157,633	28,102		129,531
	School district		574,468	258,269	100,557	933,294	168,387	621,443	143,464
	General treasury	June 30, 1922	418,098	258,269	42	676,409	93	540,004	136,312
	Sinking fund	June 30, 1922	156,370		100,515	256,885	168,294	81,439	7,152
253	CRANSTON, R. I.		704,537	714,208	66,040	1,484,785	64,666	647,425	772,694
	General treasury	Apr. 15, 1922	685,005	697,690	6,928	1,389,623	4,509	647,425	737,689
	Sinking fund	Apr. 15, 1922	19,532	16,500	58,665	94,697	59,697		35,000
	Private trust fund	Apr. 15, 1922		18	447	465	460		5
254	MONTCLAIR, N. J.		1,845,921	3,507,528	630,786	5,984,235	441,325	3,110,074	2,432,836
	General treasury	Dec. 31, 1922	1,620,022	2,466,483	558,632	4,645,138	261,342	2,284,152	2,099,644
	School fund	June 30, 1922	194,160	695,948	14,381	904,489	108,524	795,957	8
	Library fund	Dec. 31, 1922	5,427	25,020	1,056	31,512	243	24,890	6,879
	License fund	Dec. 31, 1922	51	833		884		51	833
	Sinking fund	Dec. 31, 1922	22,061	279,828	44,618	346,507	62,342	379	283,786
	Public trust fund	Dec. 31, 1922	4,200	39,407	12,038	55,705	8,874	5,145	41,686

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

GENERAL TABLES.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1922—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 13. For a text discussion of this table, see p. 16.]

City num- ber.	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue	Nonrevenue.				Governmental-cost.	Nongovern- mental-cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.									
255	WARREN, OHIO.		\$1,517,983	\$1,071,842	\$1,538,699	\$4,128,524	\$1,145,541	\$2,356,980	\$626,003
	City corporation		718,677	1,067,479	784,367	2,570,523	638,835	1,379,955	551,733
	General treasury	Dec. 31, 1922	583,262	722,433	740,492	2,046,187	553,693	1,194,543	297,951
	Fee and special fund	Dec. 31, 1922	6,500			6,500		6,500	
	Sinking fund	Dec. 31, 1922	127,498	345,031	37,543	510,072	79,810	176,480	253,782
	Public trust fund	Dec. 31, 1922	1,417	15	6,332	7,764	5,332	2,432	
	School district		799,306	4,363	754,332	1,558,001	506,706	977,025	74,270
	General treasury	Aug. 31, 1922	793,722	4,363	754,332	1,552,417	506,706	971,441	74,270
	Fee and special fund	Aug. 31, 1922	5,584			5,584		5,584	
256	LA CROSSE, WIS.		1,219,862	829,888	356,718	2,406,468	143,784	1,534,282	728,402
	General treasury	Dec. 31, 1922	1,185,550	672,189	335,577	2,193,316	67,807	1,526,807	598,702
	Sinking fund	Dec. 31, 1922	22,200	152,000	3,650	177,850	62,150		115,700
	Public trust funds	Dec. 31, 1922	11,248	5,699	3,577	20,524	13,049	7,475	
	Investment fund	Dec. 31, 1922	864		13,914	14,778	778		14,000
257	CLIFTON, N. J.		855,374	4,284,968	149,304	5,289,646	640,060	1,469,376	3,180,210
	General treasury	Dec. 31, 1922	108,867	3,361,468	137,056	3,607,391	477,803	814,839	2,314,749
	School fund	June 30, 1922	109,461	691,163	4,086	804,710	150,886	653,824	
	License funds	Dec. 31, 1922	11,535	770	1,302	13,607	626		12,981
	Poor fund	Dec. 31, 1922		500	95	595	82	513	
	Recorder's fund	Dec. 31, 1922	3,679	1,302	302	5,373	808		4,565
	Tax collector's fund	Dec. 31, 1922	618,156	213,151	1,850	833,157	53		833,104
	Sinking fund	Dec. 31, 1922	2,646	14,014	270	16,930	2,119		14,811
	Public trust fund	Dec. 31, 1922	1,030	2,510	4,343	7,883	7,683	200	
258	LYNCHBURG, VA.		1,255,267	860,457	249,760	2,365,484	166,265	1,372,993	826,226
	General treasury	Jan. 31, 1923	1,139,576	521,026	228,906	1,889,508	123,665	1,091,058	674,785
	School fund	June 30, 1922	73,607	206,000	7,163	286,770	4,835	281,935	
	Sinking fund	Jan. 31, 1923	42,084	133,431	13,691	189,206	37,765		151,441
259	FORT SMITH, ARK.		864,000	365,363	102,978	1,332,341	114,067	826,978	391,296
	City corporation		341,930	164,440	722	507,092		305,060	202,032
	General treasury	Dec. 31, 1922	341,930	164,440	722	507,092		305,060	202,032

	School district.....		430,851	125,953	2,522	559,326	10,595	401,420	147,311
	General treasury.....	June 30, 1922.....	430,851	125,953	2,522	559,326	10,595	401,420	147,311
	Improvement district.....		91,219	74,970	99,734	265,923	103,472	120,498	41,953
	General treasury.....	Dec. 31, 1922.....	90,062	22,970	99,734	212,766	61,840	114,723	36,203
	Sinking fund.....	Dec. 31, 1922.....	1,157	52,000		53,157	41,632	5,775	5,750
260	COLORADO SPRINGS, COLO.....		1,489,789	1,288,040	55,976	2,833,805	234,906	2,310,710	288,189
	City corporation.....		915,361	1,253,061	26,698	2,195,120	207,860	1,752,887	234,373
	General treasury.....	Dec. 31, 1922.....	907,928	1,153,117	24,666	2,085,711	202,546	1,748,823	134,342
	Sinking funds.....	Dec. 31, 1922.....		72,100	314	72,414	3,414		69,000
	Public trust funds.....	Dec. 31, 1922.....	6,750	2,655	905	10,310	490	4,064	5,756
	Investment fund.....	Dec. 31, 1922.....	683			683			683
	Private trust fund.....	Dec. 31, 1922.....		25,189	813	26,002	1,410		24,592
	School district.....		574,428	34,979	29,278	638,685	27,046	557,823	53,816
	General treasury.....	June 30, 1922.....	532,832	34,979	13,107	580,918	10,679	557,823	12,416
	Sinking fund.....	June 30, 1922.....	41,596		16,171	57,767	16,367		41,400
261	STEBENVILLE, OHIO.....		1,055,558	189,870	447,627	1,693,055	629,447	825,879	237,729
	City corporation.....		618,433	189,870	240,679	1,048,982	383,028	460,225	205,729
	General treasury.....	Dec. 31, 1922.....	542,887	101,434	113,072	757,393	261,443	407,413	88,537
	Sinking fund.....	Dec. 31, 1922.....	67,005	88,436	108,250	263,691	101,687	44,812	117,192
	Public trust funds.....	Dec. 31, 1922.....	8,541		19,357	27,898	19,898	8,000	
	School district.....		437,125		206,948	644,073	246,419	365,654	32,000
	General treasury.....	Aug. 31, 1922.....	437,125		206,948	644,073	246,419	365,654	32,000

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	Grand total.....		\$2, 132, 309, 613	\$2, 404, 030, 021	\$502, 448, 174	\$5, 128, 787, 808	\$610, 599, 015	\$2, 361, 049, 079	\$2, 157, 139, 714
	Group I.....		1, 115, 859, 483	1, 411, 725, 168	269, 324, 845	2, 796, 909, 496	274, 088, 305	1, 188, 621, 436	1, 334, 199, 755
	Group II.....		254, 213, 880	319, 794, 862	92, 977, 976	666, 986, 718	96, 773, 819	284, 464, 157	285, 748, 742
	Group III.....		374, 840, 412	348, 147, 468	116, 994, 357	839, 982, 237	118, 378, 599	440, 220, 106	281, 383, 532
	Group IV.....		237, 763, 631	205, 434, 391	71, 829, 237	515, 027, 259	75, 640, 862	277, 279, 237	162, 107, 160
	Group V.....		149, 632, 207	118, 928, 132	41, 321, 759	308, 882, 098	45, 717, 430	170, 464, 143	93, 700, 525

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

1	NEW YORK, N. Y.		\$412, 190, 333	\$678, 724, 846	\$32, 913, 664	\$1, 123, 828, 843	\$26, 035, 031	\$429, 030, 102	\$668, 763, 710
	General treasury.....	Dec. 31, 1923	350, 075, 144	562, 830, 736	17, 604, 508	930, 510, 388	15, 696, 472	418, 445, 738	496, 368, 178
	Mortgage tax fund.....	Dec. 31, 1923	3, 276, 298	3, 228, 626		6, 504, 924		48, 630	6, 456, 294
	Foreign insurance tax fund.....	Dec. 31, 1923	446, 985	614, 567		1, 061, 552		465, 180	596, 372
	Cash in transit.....	Dec. 31, 1923		1, 019, 132	550, 438	1, 569, 570	1, 019, 132		550, 438
	Sinking funds.....	Dec. 31, 1923	47, 008, 593	71, 078, 958	7, 777, 105	125, 864, 656	2, 123, 251	235, 794	123, 505, 611
	Public trust funds.....	Dec. 31, 1923	9, 304, 789	12, 648, 207	1, 236, 052	23, 189, 048	2, 079, 749	9, 834, 760	11, 274, 539
	Investment funds.....	Dec. 31, 1923	2, 078, 524	7, 938, 815		10, 017, 339			10, 017, 339
	Private trust funds.....	Dec. 31, 1923		19, 365, 805	5, 745, 561	25, 111, 366	5, 116, 427		19, 994, 939
2	CHICAGO, ILL.		168, 007, 174	238, 472, 600	63, 310, 783	469, 790, 557	65, 876, 048	164, 254, 356	239, 660, 153
	City corporation.....		84, 838, 786	90, 034, 951	56, 149, 279	231, 023, 016	56, 522, 982	83, 856, 925	90, 663, 109
	General treasury.....	Dec. 31, 1923	73, 442, 553	55, 485, 185	26, 390, 849	155, 318, 587	27, 126, 548	80, 949, 998	47, 242, 041
	Library fund.....	Dec. 31, 1923	9, 240	10, 383	6, 180	25, 806	9, 782	16, 024	
	Public trust funds.....	Sept. 30, Dec. 31, 1923	1, 581, 885	4, 407, 738	961, 722	6, 951, 345	1, 202, 184	2, 839, 367	2, 909, 794
	Investment funds.....	Dec. 31, 1923	9, 805, 105	29, 421, 538	28, 271, 296	67, 497, 939	27, 449, 744	31, 536	40, 016, 659
	Private trust funds.....	Dec. 31, 1923		710, 107	519, 232	1, 229, 339	734, 724		494, 615
	County.....		14, 954, 702	107, 696, 526	2, 554, 745	125, 205, 973	1, 231, 326	14, 162, 378	109, 812, 109
	General treasury.....	Nov. 30, 1923	14, 924, 941	8, 040, 123	2, 493, 467	25, 458, 531	1, 202, 085	14, 156, 470	10, 091, 176
	County-as-agent fund.....	Nov. 30, 1923		99, 615, 629		99, 615, 629			99, 615, 629
	Public trust fund.....	May 31, 1923	18, 036	39, 419	5, 552	63, 007	8, 063	5, 908	49, 036
	Investment fund.....	Nov. 30, 1923	11, 725	1, 355	55, 421	68, 501	20, 873		47, 628
	Private trust fund.....	Nov. 30, 1923			305	305	305		
	School district.....		51, 356, 374	24, 656, 095	2, 583, 145	78, 595, 614	2, 259, 667	43, 678, 002	32, 657, 945
	General treasury.....	June 30, 1923	46, 138, 936	23, 772, 138	2, 281, 596	72, 192, 670	1, 921, 727	43, 240, 914	27, 030, 029
	Public trust funds.....	June 30, Dec. 31, 1923	5, 188, 912	383, 957	301, 549	5, 874, 418	337, 940	437, 088	5, 099, 390
	Investment fund.....	June 30, 1923	28, 526	500, 000		528, 526			528, 526

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

4	DETROIT, MICH.		87,361,027	133,635,781	7,095,170	228,091,978	5,902,412	105,994,981	116,194,585
	City corporation		79,272,911	121,670,341	5,821,102	206,764,354	3,364,008	98,303,524	105,096,822
	General treasury	June 30, 1923	72,734,597	110,107,533	3,417,208	186,259,338		96,511,459	89,747,879
	Welfare department funds	June 30, 1923	4,563	7,500	1,979	14,042	693	13,349	
	Cash in transit	June 30, 1923			34,000	34,000			34,000
	Sinking funds	June 30, 1923	6,354,048	11,229,154	2,327,719	19,910,921	3,315,755	1,727,812	14,867,354
	Public trust funds	June 30, 1923	119,238	110,566	27,808	257,612	35,252	50,904	171,456
	Investment funds	June 30, 1923	60,465	104,400		164,865			164,865
	Private trust funds	June 30, 1923		111,188	12,388	123,576	12,308		111,268
	County		8,088,116	11,965,440	1,274,068	21,327,624	2,538,404	7,691,457	11,097,763
	General treasury	Nov. 30, 1923	8,049,276	2,195,849	1,194,546	11,439,671	2,501,145	7,671,452	1,267,074
	County-as-agent fund	Nov. 30, 1923		9,466,288		9,466,288			9,466,288
	Soldiers' relief commission	Nov. 30, 1923		20,196	74	20,270	265	20,005	
	Sinking fund	Nov. 30, 1923	38,840	270,618	47,838	357,296	1,782		355,514
	Private trust funds	Nov. 30, 1923		12,489	31,610	44,099	35,212		8,887
5	CLEVELAND, OHIO		59,463,465	69,450,362	43,027,511	171,941,338	48,189,359	62,781,886	60,970,093
	City corporation		32,534,272	20,653,760	15,007,753	68,195,785	21,347,017	33,412,093	13,436,675
	General treasury	Dec. 31, 1923	22,613,770	15,681,212	10,285,219	48,580,201	17,517,432	28,159,483	2,903,286
	Fee and special fund	Dec. 31, 1923	121,821			121,821		121,821	
	Annexed territory fund	Dec. 31, 1923			177,044	177,044			177,044
	Sinking funds	Dec. 31, 1923	9,771,991	4,411,305	4,124,618	18,307,914	3,336,779	4,762,464	10,208,671
	Public trust funds	Dec. 31, 1923	26,690	334,021	94,562	455,273	86,926	368,325	22
	Private trust funds	Dec. 31, 1923		227,222	326,310	553,532	405,880		147,652
	County		5,287,298	43,437,171	11,502,727	60,227,196	7,458,360	7,703,926	45,064,910
	General treasury	Aug. 31, 1923	3,856,057	3,676,005	5,753,266	13,285,328	6,010,258	7,167,508	107,562
	County-as-agent fund	Aug. 31, 1923		39,473,387	4,527,730	44,001,117	35,801		43,965,316
	Sinking funds	Aug. 31, 1923	1,431,241	175,907	963,359	2,570,507	1,044,545	536,418	989,544
	Private trust funds	Aug. 31, 1923		111,872	258,372	370,244	367,756		2,488
	School district		21,641,895	5,359,431	16,517,031	43,518,357	19,883,982	21,665,867	2,468,508
	General treasury	Aug. 31, 1923	17,412,033	3,128,372	12,482,568	33,022,973	13,549,705	18,913,565	559,703
	Fee and special funds	Mar. 31, Aug. 31, 1923	66,410			66,410		66,410	
	Library fund	Mar. 31, 1923	976,855	1,966,612	2,943,211	5,916,678	4,814,226	1,097,662	4,790
	Sinking funds	Mar. 31, Aug. 31, 1923	3,159,071	233,470	1,020,553	4,413,094	991,245	1,588,230	1,833,619
	Investment fund	Aug. 31, 1923	27,526	977	70,699	99,202	28,806		70,396
6	ST. LOUIS, MO.		36,692,013	9,668,550	9,622,923	55,983,486	12,787,920	32,596,693	10,598,873
	City corporation		25,468,074	8,568,543	5,108,368	39,144,985	6,716,029	23,032,405	9,396,551
	General treasury	Apr. 9, 1923	23,213,660	3,278,513	2,911,098	29,403,271	4,617,899	20,597,146	4,188,226
	Collector's fund	Apr. 9, 1923				302,898		205,178	97,720
	Circuit court fee fund	Dec. 31, 1923				139,939		129,918	10,021
	Probate court fee fund	Dec. 31, 1923				70,880		55,288	15,592
	Public improvement fund	Apr. 9, 1923	1,347,156	96,824		1,443,980		1,443,980	
	Convict labor account	Apr. 9, 1923	45,402			45,402		45,402	
	Library fund	Apr. 9, 1923	17,628	401,933	15,295	434,856	4,609	394,354	35,893
	Museum fund	Apr. 20, 1923	2,828		10,284	13,112	5,497	1,650	5,965
	State revenue fund	Apr. 9, 1923		2,986,805		2,986,805			2,986,805
	Sinking funds	Apr. 9, 1923	200,100	1,498,436	2,113,611	3,812,147	2,017,707		1,794,440
	Public trust funds	Feb. 28, Apr. 9, Dec. 31, 1923	94,873	248,655	55,886	399,414	49,467	159,328	190,619
	Investment funds	Apr. 9, 30, 1923	32,710	38,625		71,335		161	71,174
	Private trust funds	Apr. 9, 1923		18,752	2,194	20,946	20,850		96

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER--Continued									
6	St. Louis, Mo.—Continued.								
	School district.....		\$11,223,939	\$1,100,007	\$4,514,555	\$16,838,501	\$6,071,891	\$9,564,288	\$1,202,322
	General treasury.....	June 30, 1923	10,626,709	191,017	4,054,473	14,872,199	5,415,284	9,406,330	50,585
	Lunch-room fund.....	June 30, 1923	1,953	275,791	37,669	315,413	53,840		261,573
	Sinking fund.....	June 30, 1923	369,775	61,282	387,261	818,318	548,084	120,000	150,234
	Public trust funds.....	June 30, 1923	222,306	167,432	4,777	394,515	7,243	37,942	349,530
	Investment fund.....	June 30, 1923	3,196	4,000	21,875	29,071	25,859	16	3,196
	Private trust funds.....	June 30, 1923		400,485	8,500	408,985	21,581		387,404
7	BALTIMORE, MD.		34,540,243	23,354,453	3,346,087	61,240,783	2,496,153	44,178,580	14,566,050
	General treasury.....	Dec. 31, 1923	33,088,888	14,887,415	3,178,565	51,154,868	2,334,858	44,070,156	4,749,854
	Sinking fund.....	Dec. 31, 1923	1,344,603	8,440,326	136,773	9,921,702	122,518		9,799,184
	Public trust funds.....	Dec. 31, 1923	96,057	24,030	17,894	137,981	16,336	108,424	13,221
	Investment fund.....	Dec. 31, 1923	10,695		10,439	21,134	21,134		
	Private trust fund.....	Dec. 31, 1923		2,682	2,416	5,098	1,307		3,791
8	BOSTON, MASS.		59,363,814	43,180,024	13,757,524	116,301,362	11,421,898	60,280,134	44,599,330
	General treasury.....	Jan. 31, 1924	53,801,338	27,791,303	9,524,055	91,116,696	7,891,922	53,798,234	29,426,540
	County fund.....	Jan. 31, 1924	523,485	2,315,504	39,333	2,878,322	24,087	2,704,110	150,125
	Teachers' pension fund.....	Jan. 31, 1924	2,218			2,218		2,218	
	Library fund.....	Jan. 31, 1924			4,357	4,357	4,094	263	
	Public welfare fund.....	Jan. 31, 1924	377,974	1,353,148	1,785	1,732,907	970	1,353,686	378,251
	Sinking fund.....	Jan. 31, 1924	1,546,308	6,810,110	2,923,792	11,280,270	2,075,712		9,204,558
	Public trust funds.....	Jan. 31, 1924	1,454,665	1,931,683	549,726	3,936,074	624,343	879,297	2,432,434
	Investment funds.....	Jan. 31, 1924	1,657,766	2,839,317	437,700	4,934,783	534,864	1,542,326	2,857,593
	Private trust funds.....	Jan. 31, 1924		138,959	276,776	415,735	265,906		149,829
9	LOS ANGELES, CALIF.		57,583,733	78,333,305	32,627,610	168,544,648	40,437,162	67,657,007	60,450,479
	City corporation.....		32,410,497	16,596,017	14,721,016	63,727,530	16,042,785	37,065,538	10,619,207
	General treasury.....	June 30, 1923	30,636,908	10,266,964	9,236,080	50,139,952	10,406,662	32,708,910	7,024,380
	Special assessment fund.....	June 30, 1923	1,390,657	40,407		1,431,064		1,431,064	
	Convict labor account.....	June 30, 1923	92,481			92,481		92,481	
	Light and water emergency fund.....	June 30, 1923			41,000	41,000	41,000		
	Miscellaneous funds.....	June 30, 1923			45,821	45,821			45,821
	Sinking funds.....	June 30, 1923	145,568	4,484,608	4,963,633	9,593,809	5,089,060	2,690,936	1,813,813

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

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued									
12	BUFFALO, N. Y.		\$31,509,112	\$37,449,077	\$13,298,193	\$82,256,382	\$14,265,272	\$35,847,351	\$32,143,759
	City corporation		28,017,478	30,962,692	12,304,923	71,285,093	12,610,662	32,288,737	26,385,694
	General treasury	June 30, 1923	27,092,917	29,705,305	6,077,549	53,875,771	8,280,436	31,283,430	14,311,905
	City and county hall fund	June 30, 1923	191	3	1,576	1,770	1,767		3
	Library funds	June 30, Dec. 31, 1923	22,257	346,215	38,621	407,093	27,347	378,725	1,021
	Sinking funds	June 30, 1923	442,832	4,015,421	4,329,343	8,787,596	3,625,675	287,490	4,874,431
	Public trust funds	June 30, Dec. 31, 1923	399,184	178,579	124,471	702,234	191,139	339,092	172,003
	Investment funds	June 30, 1923	60,097	5,344,466	1,705,468	7,110,031	450,030		6,660,001
	Private trust funds	June 30, 1923		372,703	27,895	400,598	34,268		366,330
	County		3,491,634	6,486,385	993,270	10,971,289	1,654,610	3,558,614	5,758,065
	General treasury	Dec. 31, 1923	3,491,482	919,753	168,860	4,580,095	781,435	3,558,614	240,046
	County-as-agent fund	Dec. 31, 1923		5,341,261	308,702	5,649,963	293,978		5,355,985
	City and county hall fund	Dec. 31, 1923	152	2	1,246	1,400	1,398		2
	Private trust fund	Dec. 31, 1923		225,369	514,462	739,831	577,799		162,032
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	MILWAUKEE, WIS.		\$30,218,734	\$37,227,849	\$9,346,596	\$76,793,179	\$7,916,414	\$32,548,359	\$36,328,406
	City corporation		25,114,221	32,626,225	6,931,400	64,671,846	5,509,955	27,521,438	31,640,453
	General treasury	Dec. 31, 1923	24,522,958	18,916,521	6,700,862	50,140,341	5,241,872	27,253,400	17,645,069
	Sinking fund	Dec. 31, 1923	4,772	404,433		409,205	2,486		406,719
	Public trust funds	Apr. 30, Aug. 31, Dec. 31, 1923	379,807	561,672	57,328	998,807	142,667	265,038	588,102
	Investment fund	Dec. 31, 1923	206,684	12,029,962		12,236,646			12,236,646
	Private trust funds	Dec. 31, 1923		713,637	173,210	886,847	122,930		763,917
	County		5,104,513	4,601,624	2,415,196	12,121,333	2,406,459	5,026,921	4,687,953
	General treasury	Dec. 31, 1923	5,102,306	287,766	2,314,134	7,704,206	2,273,666	5,026,921	403,619
	County-as-agent fund	Dec. 31, 1923		3,271,833	504	3,272,337	1,742		3,270,595
	License fund	Dec. 31, 1923		12,378		12,378			12,378
	Investment fund	Dec. 31, 1923	2,207			2,207			2,207
	Private trust funds	Dec. 31, 1923		1,029,647	100,558	1,130,205	131,051		999,154
14	WASHINGTON, D. C.		27,425,964	7,391,435	9,284,954	44,102,353	12,700,937	24,145,039	7,256,377
	General treasury	June 30, 1923	26,064,713	763,562	8,626,659	35,454,934	11,438,262	21,073,050	2,943,622
	Register of wills fund	June 30, 1923	67,111	1,499		68,610		66,991	1,619

	Recorder of deeds fund.....	June 30, 1923.....	112,945	8,053	20,130	141,128	43,004	77,993	20,131
	Militia fund.....	June 30, 1923.....		51,298	1,171	52,469	1,213	50,736	520
	School fund.....	June 30, 1923.....	88,903	150,426	26,470	265,799	28,205	89,933	147,661
	Library fund.....	June 30, 1923.....	12,644	19	861	13,524	225	13,280	19
	Park funds.....	June 30, 1923.....		741,005	72,244	813,250	100,672	677,936	34,642
	Miscellaneous funds.....	June 30, 1923.....	657,787	1,276,479	69,796	2,004,062	299,058	1,612,210	92,794
	Sinking fund.....	June 30, 1923.....	161,797	2,348,054	58,875	2,568,726	234,431	178,073	2,156,222
	Public trust funds.....	June 30, 1923.....	260,064	296,652	34,999	591,715	74,203	304,837	212,675
	Private trust funds.....	June 30, 1923.....		1,754,387	373,749	2,128,136	481,664		1,646,472
15	NEWARK, N. J.		27,062,276	44,117,085	5,228,002	76,407,353	5,057,537	32,691,934	38,657,892
	City corporation.....		22,755,897	35,844,421	2,093,935	60,694,253	1,745,290	28,227,220	30,721,743
	General treasury.....	Dec. 31, 1923.....	20,121,671	24,066,797	1,129,899	45,318,367	1,146,970	17,057,001	27,114,396
	Court funds.....	Dec. 31, 1923.....	12,330	14,436		26,766		12,330	14,436
	Dental clinic fund.....	Dec. 31, 1923.....	116	12,500	2,632	15,248	2,798	12,450	
	School fund.....	June 30, 1923.....	2,008,315	6,257,657	256,070	8,520,042	401,617	8,100,456	17,969
	Library fund.....	Dec. 31, 1923.....	24,966	445,971	53,752	524,689	38,727	459,900	26,062
	Firemen's relief fund.....	Dec. 31, 1923.....	63,001			63,001		63,001	
	License fund.....	Dec. 31, 1923.....		3,417		3,417			3,417
	Petty cash fund.....	Dec. 31, 1923.....		1,050	10,296	11,346	7,200		4,146
	Cash in transit.....	Dec. 31, 1923.....		4,568		4,568			
	Sinking fund.....	Dec. 31, 1923.....	398,931	4,452,858	469,330	5,321,119	43,516	2,232,003	3,045,600
	Public trust funds.....	Dec. 31, 1923.....	112,491	316,403	123,505	552,399	56,376	250,637	245,386
	Investment fund.....	Dec. 31, 1923.....	16,076	209,264	30,177	255,517	19,587	39,442	196,488
	Private trust funds.....	Dec. 31, 1923.....		59,500	18,274	77,774	23,931		53,843
	County.....		4,303,379	8,272,664	3,134,067	15,713,110	3,312,247	4,464,714	7,936,149
	General treasury.....	Dec. 31, 1923.....	4,112,603	1,918,595	620,147	6,651,345	715,242	3,833,879	2,102,224
	County-as-agent fund.....	Dec. 31, 1923.....		4,408,657	2,191,397	6,600,054	2,312,810		4,287,244
	Health fund.....	Dec. 31, 1923.....	1,004	42,005		43,099		41,896	1,113
	Hospital fund.....	Dec. 31, 1923.....	11,353		3,819	15,172	7,493	7,679	
	Parental school fund.....	Dec. 31, 1923.....	122	24,443	2,292	26,857	1,666	23,848	1,343
	Vocational school fund.....	Dec. 31, 1923.....	15,176	51,631	10,452	77,259	14,883	62,373	
	Park fund.....	Dec. 31, 1923.....	18,579	348,450	210,615	577,644	99,502	475,693	2,449
	Petty cash fund.....	Dec. 31, 1923.....		6,060	7,913	13,973	7,907		6,066
	Cash in transit.....	Dec. 31, 1923.....		685		685			
	Sinking fund.....	Dec. 31, 1923.....	140,886	1,418,679	10,396	1,569,961	42,651	603	1,526,704
	Public trust funds.....	Dec. 31, 1923.....	4,438	7,953	2,622	15,013	4,391	1,672	8,950
	Investment fund.....	Dec. 31, 1923.....	2,218	45,506	74,414	122,138	105,014	17,068	56
16	MINNEAPOLIS, MINN.		22,910,404	39,705,960	3,907,019	66,523,383	6,409,950	28,732,223	31,381,205
	City corporation.....		20,483,072	17,153,659	2,675,350	40,312,111	3,368,144	25,353,113	11,580,854
	General treasury.....	Dec. 31, 1923.....	18,602,032	10,192,054	2,500,992	31,295,078	3,238,661	25,046,543	3,009,974
	School laboratory fund.....	Dec. 31, 1923.....	27,948		8,411	36,359	10,371	25,983	
	Sinking fund.....	Dec. 31, 1923.....	1,358,003	379,299	69,534	1,806,806	334		1,806,472
	Public trust funds.....	Dec. 31, 1923.....	310,069	186,514	94,829	591,412	117,277	280,582	193,553
	Investment fund.....	Dec. 31, 1923.....	185,020	6,393,729		6,578,749			6,578,749
	Private trust funds.....	Dec. 31, 1923.....		2,093	1,614	3,707	1,601		2,106
	County.....		2,427,332	22,552,301	1,231,639	26,211,272	3,041,806	3,379,115	19,793,351
	General treasury.....	Dec. 31, 1923.....	2,391,988	3,488,055	655,129	6,535,172	2,600,871	3,379,115	555,186
	County-as-agent fund.....	Dec. 31, 1923.....		18,808,695	517,260	19,325,955	438,920		18,887,035
	Sinking funds.....	Dec. 31, 1923.....	35,344	255,551	59,250	350,145	2,015		343,130

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
17	CINCINNATI, OHIO.....		\$25,338,083	\$25,901,694	\$14,812,371	\$66,052,148	\$13,859,419	\$24,005,706	\$28,187,023
	City corporation.....		15,829,929	7,122,111	4,626,807	27,578,847	4,814,372	13,411,819	9,352,656
	General treasury.....	Dec. 31, 1923.....	8,391,276	1,832,543	3,336,899	13,560,718	3,599,898	7,886,234	2,074,586
	University fund.....	Dec. 31, 1923.....	628,461	588,851	139,942	1,357,254	107,009	995,994	254,251
	Sinking fund.....	Dec. 31, 1923.....	4,611,884	3,096,946	852,988	8,561,818	813,588	3,940,367	3,807,863
	Public trust funds.....	Dec. 31, 1923.....	766,515	1,018,572	117,404	1,962,491	132,002	589,224	1,181,265
	Investment funds.....	Dec. 31, 1923.....	1,431,793	229,917	---	1,661,710	---	---	1,661,710
	Private trust funds.....	Dec. 31, 1923.....	---	355,282	179,574	534,856	161,875	---	372,981
	County.....		3,816,377	16,910,280	7,508,621	28,235,278	6,075,264	4,479,542	17,680,472
	General treasury.....	Aug. 31, 1923.....	3,657,448	790,912	3,091,164	8,139,524	2,627,179	3,792,097	1,720,248
	County-as-agent fund.....	Aug. 31, 1923.....	---	14,430,223	3,144,813	17,575,036	2,363,886	---	15,211,150
	Library fund.....	June 30, 1923.....	13,686	280,071	4,836	298,593	774	258,567	39,252
	Miscellaneous funds.....	Aug. 31, 1923.....	126,568	---	---	126,568	---	126,568	---
	Sinking fund.....	Aug. 31, 1923.....	10,764	1,308,593	609,436	1,928,793	964,821	299,767	664,205
	Public trust fund.....	June 30, 1923.....	4,855	16,718	686	22,259	297	696	21,266
	Investment fund.....	June 30, 1923.....	3,056	53,456	19,139	75,645	73,798	1,847	---
	Private trust funds.....	Aug. 31, 1923.....	---	30,313	38,547	68,860	44,509	---	24,351
	School district.....		5,691,777	1,869,303	2,676,943	10,238,023	2,966,783	6,114,345	1,153,895
	General treasury.....	Aug. 31, 1923.....	5,611,509	1,185,272	2,519,458	9,316,239	2,859,729	5,722,413	734,097
	Sinking fund.....	Aug. 31, 1923.....	58,242	684,031	157,026	899,299	109,800	391,369	398,130
	Public trust funds.....	Aug. 31, Dec. 31, 1923.....	12,156	---	459	12,615	254	563	11,798
	Investment fund.....	Aug. 31, 1923.....	9,870	---	---	9,870	---	---	9,870
18	NEW ORLEANS, LA.....		11,285,853	20,982,954	8,079,990	40,348,797	5,782,910	19,655,288	14,910,599
	City corporation.....		9,836,070	20,979,157	7,421,717	38,236,944	5,073,142	18,257,000	14,906,802
	General treasury.....	Dec. 31, 1923.....	5,516,711	7,521,306	2,427,655	15,465,672	2,405,344	4,931,759	8,128,569
	Judicial expense fund.....	Dec. 31, 1923.....	293,336	---	40,666	334,002	80,282	253,720	---
	Courthouse commission fund.....	Dec. 31, 1923.....	---	28,002	495	28,497	642	27,853	2
	Police commission fund.....	Dec. 31, 1923.....	72,387	977,117	58,328	1,107,832	11,838	1,028,706	67,288
	Fire commission fund.....	Dec. 31, 1923.....	1,334	1,042,100	16,887	1,060,321	24,855	1,035,466	---
	Health fund.....	Dec. 31, 1923.....	49,351	184,678	30,145	264,174	46,819	217,107	248
	Poor fund.....	Dec. 31, 1923.....	3,489	15,133	1,567	20,189	342	19,839	8
	Institution for defectives fund.....	May 31, 1923.....	350	4,583	20,172	25,105	13,742	11,363	---
	School fund.....	June 30, 1923.....	748,469	5,992,390	4,361	6,745,220	14,640	4,214,317	2,516,263
	Library fund.....	Dec. 31, 1923.....	11,232	75,000	8,303	94,535	13,263	81,272	---
	Recreation funds.....	Dec. 31, 1923.....	91,973	148,726	15,518	256,217	18,758	226,582	10,877

	Sewage and water fund.....	Dec. 31, 1923.....	1,071,164	1,563,886	1,135,931	3,770,981	145,605	2,783,581	841,795
	Public Belt Railroad fund.....	Dec. 31, 1923.....	1,476,082	643,948	119,962	2,239,992	538,202	1,515,715	186,075
	Cash in transit.....	Dec. 31, 1923.....		307,668	747	308,415	308,415		
	Sinking funds.....	Dec. 31, 1923.....	45,767	2,099,498	3,403,905	5,549,170	1,334,598	1,562,527	2,652,045
	Public trust funds.....	Aug. 31, Dec. 31, 1923.....	431,505	328,987	136,806	897,298	115,532	346,993	434,773
	Investment funds.....	Dec. 31, 1923.....	22,920	46,127		69,047		200	68,847
	Private trust funds.....	Dec. 31, 1923.....		8	269	277	265		12
	Levee district.....		1,449,783	3,797	658,273	2,111,853	709,768	1,398,288	3,797
	General treasury.....	Dec. 31, 1923.....	1,449,783	3,797	658,273	2,111,853	709,768	1,398,288	3,797
19	KANSAS CITY, MO.....		19,671,556	17,867,823	6,828,054	44,367,433	6,276,678	20,797,624	17,293,131
	City corporation.....		10,686,515	5,587,022	1,795,239	18,068,776	1,977,051	11,136,497	4,955,228
	General treasury.....	Apr. 16, 1923.....	9,966,668	4,175,929	1,108,789	15,251,386	455,180	11,092,233	3,703,973
	Sinking funds.....	Apr. 16, 1923.....	693,185	1,385,390	660,071	2,738,646	1,512,816		1,225,830
	Public trust fund.....	Dec. 31, 1923.....	26,662	25,703	26,379	78,744	9,055	44,264	25,425
	County.....		2,727,314	10,866,457	1,831,917	15,425,688	1,788,773	2,391,278	11,245,637
	General treasury.....	Dec. 31, 1923.....	2,696,339	3,788,986	783,225	7,268,550	1,060,511	2,387,712	3,820,327
	County-as-agent fund.....	Dec. 31, 1923.....		7,026,406	1,035,390	8,061,796	709,369		7,352,427
	Sinking fund.....	Dec. 31, 1923.....	5,622		3,575	9,197	9,197		
	Public trust fund.....	Dec. 31, 1923.....	25,353	51,065	9,727	86,145	9,696	3,566	72,883
	School district.....		6,257,727	1,414,344	3,200,898	10,872,969	2,510,854	7,269,849	1,092,266
	General treasury.....	June 30, 1923.....	5,700,773	1,042,634	3,146,426	9,889,833	2,499,606	7,269,849	120,378
	Sinking fund.....	June 30, 1923.....	556,954	371,710	54,472	983,136	11,248		971,888
20	INDIANAPOLIS, IND.....		17,885,001	20,486,925	7,498,362	45,870,288	7,910,761	19,454,345	18,505,182
	City corporation.....		9,993,789	5,460,019	4,737,288	20,191,096	5,657,998	11,268,133	3,264,965
	General treasury.....	Dec. 31, 1923.....	5,765,202	3,620,907	2,342,034	11,728,143	2,626,791	7,516,304	1,585,048
	Special assessment funds.....	Dec. 31, 1923.....	1,193,978		6	1,193,984	17	1,191,919	2,048
	Improvement funds.....	Dec. 31, 1923.....	2,327,057	10,254	11,337	2,348,648	11,322	2,310,296	27,030
	Miscellaneous funds.....	July 30, Dec. 31, 1923.....	19,952		1,336	21,288		19,952	1,336
	Sinking funds.....	Dec. 31, 1923.....	547,366	114,474	1,057,621	1,719,461	1,207,557	121,629	390,275
	Public trust funds.....	Dec. 31, 1923.....	140,234	36,077	75,527	251,838	84,556	108,033	59,249
	Private trust funds.....	Dec. 31, 1923.....		1,678,307	1,249,427	2,927,734	1,727,755		1,199,979
	County.....		2,274,119	13,787,480	1,909,115	17,970,714	1,758,941	2,810,450	13,401,323
	General treasury.....	Dec. 31, 1923.....	1,353,351	1,144,606	1,341,101	3,841,058	1,387,498	2,419,942	33,618
	County-as-agent fund.....	Dec. 31, 1923.....		12,567,373	167,666	12,735,039	96,021		12,639,018
	Sinking funds.....	Dec. 31, 1923.....	918,768	15,083	373,787	1,307,638	244,732	390,508	672,398
	Private trust funds.....	Dec. 31, 1923.....		60,418	26,561	86,979	30,600		56,289
	School district.....		5,617,093	1,239,426	851,959	7,708,478	493,822	5,375,762	1,838,894
	General treasury.....	June 30, 1923.....	5,554,541	1,163,983	796,445	7,514,969	483,453	5,329,001	1,702,515
	Public trust funds.....	June 30, 1923.....	62,552	75,443	55,514	193,509	10,369	46,761	136,379
21	ROCHESTER, N. Y.....		18,994,613	20,212,179	6,273,247	45,480,039	6,580,096	22,309,958	16,589,985
	City corporation.....		17,461,502	16,641,377	5,640,380	39,743,259	5,881,878	20,826,870	13,034,511
	General treasury.....	Dec. 31, 1923.....	17,119,234	14,619,152	1,875,810	33,614,196	1,426,686	20,627,975	11,559,535
	Cemetery fund.....	Dec. 31, 1923.....	107,635	7,067	4,321	119,023	3,148	104,282	11,593
	Sinking funds.....	Dec. 31, 1923.....	145,263	880,350	2,905,309	3,930,922	3,499,422		431,500
	Public trust funds.....	Dec. 31, 1923.....	83,606	17,002	573,139	673,747	579,092	94,613	42
	Investment fund.....	Dec. 31, 1923.....	5,764	9,754	40,308	55,826	50,062		5,764
	Private trust funds.....	Dec. 31, 1923.....		1,108,052	241,493	1,349,545	323,468		1,026,077

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
21	ROCHESTER, N. Y.—Continued. County.....		\$1,533,111	\$3,570,802	\$632,867	\$5,736,780	\$698,218	\$1,483,038	\$3,555,474
	General treasury.....	Dec. 31, 1923	1,533,111	14,920	438,785	1,986,816	464,979	1,483,038	38,749
	County-as-agent fund.....	Dec. 31, 1923		3,156,139	130,310	3,286,449	159,218		3,127,231
	Private trust fund.....	Dec. 31, 1923		399,743	63,772	463,515	74,021		389,494
22	SEATTLE, WASH.....		34,138,718	34,527,429	11,066,628	79,732,775	6,877,355	36,639,568	36,215,852
	City corporation.....		24,751,365	13,526,600	8,314,098	46,592,063	4,654,618	27,079,314	14,858,131
	General treasury.....	Dec. 31, 1923	23,692,563	9,592,756	6,892,042	40,177,361	3,329,477	24,427,166	12,420,718
	Sinking fund.....	Dec. 31, 1923	927,540	3,317,230	825,880	5,070,650	718,480	2,337,565	2,014,605
	Public trust funds.....	Dec. 31, 1923	104,354	30,989	940	136,283	1,400	128,210	6,673
	Investment funds.....	Dec. 31, 1923	26,908	585,625	595,236	1,207,769	605,261	186,373	416,135
	County.....		3,748,147	19,618,654	1,600,700	24,937,501	1,710,865	2,803,286	20,453,350
	General treasury.....	Dec. 31, 1923	3,748,147	567,812	327,034	4,642,993	416,077	2,791,724	1,435,192
	County-as-agent fund.....	Dec. 31, 1923		18,954,576	1,244,906	20,199,482	1,214,494		18,984,988
	Investment funds.....	Dec. 31, 1923		15,972		15,972		11,562	4,410
	Private trust fund.....	Dec. 31, 1923		80,294	28,760	109,054	80,294		28,760
	School district.....		4,642,083	1,099,231	891,515	6,632,829	289,342	5,729,587	613,900
	General treasury.....	June 30, 1923	3,739,284	1,099,231	846,443	5,684,958		5,263,118	421,840
	Sinking fund.....	June 30, 1923	902,799		45,072	947,871	289,342	466,469	192,060
	Port of Seattle.....		997,123	282,944	260,315	1,540,382	222,530	1,027,381	290,471
	General treasury.....	Dec. 31, 1923	771,919	129,336	241,182	1,142,437	209,625	728,797	204,015
	Sinking fund.....	Dec. 31, 1923	225,204	153,608	19,133	397,945	12,905	298,584	86,456
23	JERSEY CITY, N. J.....		19,282,678	51,373,529	10,652,753	81,308,960	17,401,762	23,484,108	40,423,090
	City corporation.....		15,397,693	40,319,909	7,554,683	63,272,285	13,984,148	19,461,667	29,826,470
	General treasury.....	Dec. 31, 1923	13,616,115	28,004,325	6,443,737	48,064,177	8,857,568	12,960,752	26,245,857
	School fund.....	June 30, 1923	1,294,542	6,894,649	825,594	9,014,785	3,088,100	5,926,561	124
	Library fund.....	Dec. 31, 1923	6,852	310,259	6,143	323,254	73,550	248,084	1,620
	Firemen's relief fund.....	Dec. 31, 1923	24,486			24,486		24,486	
	License fund.....	Dec. 31, 1923	235	2,792		3,027		235	2,792
	Petty cash fund.....	Dec. 31, 1923		200		200	200		
	Sinking funds.....	Dec. 31, 1923	393,108	4,890,916	252,834	5,536,858	1,930,806		3,576,052
	Public trust fund.....	Dec. 31, 1923	62,355	216,768	26,375	305,438	3,924	301,549	25
	County.....		3,884,985	11,053,620	3,098,070	18,036,675	3,417,614	4,022,441	10,596,620
	General treasury.....	Dec. 31, 1923	3,753,299	3,450,236	786,731	7,990,266	756,907	3,732,418	3,500,941

County-as-agent fund.....	Dec. 31, 1923.....		6,007,551	1,027,942	7,035,493	1,164,070		5,871,423
Health funds.....	Dec. 31, 1923.....	2,460	33,439	3,886	39,785	991	33,225	5,569
Parental home fund.....	Dec. 31, 1923.....	192	22,312	1,404	23,908	1,682	22,048	178
Park fund.....	Dec. 31, 1923.....	14,803	116,341	313,450	444,594	212,757	231,436	401
Sinking fund.....	Dec. 31, 1923.....	112,070	1,417,798	958,972	2,488,840	1,270,732		1,218,108
Public trust funds.....	Dec. 31, 1923.....	2,161	5,943	5,685	13,789	10,475	3,314	

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

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

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

	Public trust funds.....	June 30, Aug. 31, 1923.....	10,583	76,943	12,918	100,444	9,623	71,704	19,117
	Investment funds.....	Aug. 31, Dec. 31, 1923.....	1,099	59,500		60,599	4		60,595
29	PROVIDENCE, R. I.		11,745,226	11,701,888	1,346,160	24,793,274	1,601,429	12,507,776	10,684,069
	General treasury.....	Sept. 30, 1923.....	11,178,193	7,956,889	655,946	19,791,028	993,349	12,482,783	6,314,896
	Fee funds.....	Sept. 30, 1923.....	9,164			9,164		9,164	
	Petty cash fund.....	Sept. 30, 1923.....		175	3,235	3,410	3,410		
	Cash in transit.....	Sept. 30, 1923.....		324,530	436,836	761,366	324,530		436,836
	Sinking fund.....	Sept. 30, 1923.....	472,499	2,951,220	156,730	3,580,449	143,562		3,436,887
	Public trust funds.....	Sept. 30, Dec. 31, 1923.....	68,521	50,625	41,780	160,926	64,957	15,829	80,140
	Investment funds.....	Sept. 30, 1923.....	16,849	328,807	7,839	353,495	19,940		333,555
	Private trust funds.....	Sept. 30, 1923.....		89,642	43,794	133,436	51,681		81,755
30	ST. PAUL, MINN.		12,344,286	8,731,337	1,749,064	22,824,687	1,239,090	14,910,642	6,674,955
	General treasury.....	Dec. 31, 1923.....	12,006,187	4,143,887	1,597,536	17,747,610	1,104,789	14,585,938	2,056,883
	Petty cash fund.....	Dec. 31, 1923.....		160	5,015	5,175	5,075		100
	Sinking funds.....	Dec. 31, 1923.....	243,966	4,419,913	133,418	4,797,297	123,757	152,095	4,521,445
	Public trust funds.....	Sept. 30, Oct. 9, Dec. 31, 1923.....	94,133	166,622	13,037	273,792	5,364	172,609	95,819
	Private trust funds.....	Dec. 31, 1923.....		755	58	813	105		708
31	OAKLAND, CALIF.		11,317,299	1,990,136	5,116,258	18,413,693	3,450,676	12,898,096	2,094,921
	City corporation.....		7,251,174	1,570,357	1,635,088	19,457,619	1,702,654	7,144,651	1,610,314
	General treasury.....	June 30, 1923.....	5,388,021	696,086	1,333,554	7,418,591	1,376,666	5,272,150	769,745
	Special assessment fund.....	June 30, 1923.....	1,846,141			1,846,141		1,817,035	29,106
	Sinking fund.....	June 30, 1923.....		284,323	208,055	492,378	205,693		286,685
	Public trust funds.....	June 30, 1923.....	16,112	43,630	4,713	64,455	4,609	55,466	4,380
	Private trust fund.....	June 30, 1923.....		546,318	89,766	636,084	115,686		520,398
	School district.....		4,061,742	409,779	3,474,462	7,945,983	1,741,778	5,722,648	481,557
	General treasury.....	June 30, 1923.....	3,692,958	409,768	3,232,518	7,335,244	1,639,790	5,382,908	312,546
	Sinking fund.....	June 30, 1923.....	368,784	11	241,944	610,739	101,988	339,740	169,011
	Sanitary district.....		4,383		5,708	10,091	6,244	797	3,050
	Sinking fund.....	June 30, 1923.....	4,383		5,708	10,091	6,244	797	3,050
32	ATLANTA, GA.		8,077,725	8,350,982	1,828,303	18,257,010	2,040,037	12,175,086	4,041,887
	General treasury.....	Dec. 31, 1923.....	7,975,423	7,259,317	1,828,303	17,063,043	2,040,037	12,161,214	2,861,792
	Convict labor account.....	Dec. 31, 1923.....	13,872			13,872		13,872	
	Sinking fund.....	Dec. 31, 1923.....	86,050	796,000		882,050			882,050
	Public trust funds.....	Dec. 31, 1923.....	2,180			2,180			2,180
	Investment fund.....	Dec. 31, 1923.....	200	295,586		295,786			295,786
	Private trust fund.....	Dec. 31, 1923.....		79		79			79
33	AKRON, OHIO.		9,451,109	10,166,427	5,079,172	24,696,708	8,454,356	11,803,944	4,438,408
	City corporation.....		6,035,792	9,603,405	3,076,171	18,715,368	6,339,051	8,387,997	3,988,320
	General treasury.....	Dec. 31, 1923.....	4,444,178	7,201,725	2,564,238	14,210,161	5,203,462	7,097,593	1,909,106
	Fee and special fund.....	Dec. 31, 1923.....	30,377			30,377		30,377	
	Sinking funds.....	Dec. 31, 1923.....	1,537,097	2,281,820	419,583	4,238,500	1,072,857	1,209,712	1,955,931
	Public trust funds.....	Dec. 31, 1923.....	24,140	86,526	19,059	129,725	7,283	50,315	72,127
	Private trust funds.....	Dec. 31, 1923.....		33,334	73,271	106,603	55,449		51,156

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

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

* Also the aggregate of payments and cash on hand at the close of the year.

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS		
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
41	NEW HAVEN, CONN.—Continued.									
	Sinking fund.....	Dec. 31, 1923.....	\$16,932	\$301,380	\$8,689	\$327,001	\$198,339		\$128,662	
	Public trust funds.....	Aug. 31, Dec. 31, 1923.....	141,120	45,299	34,877	221,296	51,134	\$68,128	102,034	
	Private trust fund.....	Dec. 31, 1923.....		165		165			165	
42	MEMPHIS, TENN.		6,616,254	11,213,277	5,163,770	22,993,301	4,386,572	11,459,768	7,146,961	
	General treasury.....	Dec. 31, 1923.....	4,770,641	5,737,023	2,887,823	13,415,487	1,864,823	5,268,355	6,282,309	
	School fund.....	June 30, 1923.....	558,616	2,007,253	820,017	3,385,886	1,046,641	2,264,308	74,937	
	Library fund.....	Dec. 31, 1923.....	5,090	230,593	33,178	268,561	186,194	79,230	3,437	
	Park fund.....	Dec. 31, 1923.....	40,068	306,238	50,872	397,178		363,922	33,256	
	Water fund.....	Dec. 31, 1923.....	839,288	2,195,354	254,542	3,289,184	295,662	2,823,592	169,930	
	Sinking funds.....	June 30, Dec. 31, 1923.....	402,551	716,816	1,117,338	2,236,705	993,252	660,361	583,092	
43	DAYTON, OHIO.....		6,000,428	2,352,584	4,709,253	13,062,265	3,230,535	7,893,705	1,938,025	
	City corporation.....		4,620,486	1,585,837	1,091,603	7,297,926	1,067,838	4,450,543	1,779,545	
	General treasury.....	Dec. 31, 1923.....	3,263,857	1,209,302	586,258	5,059,417	824,072	3,836,568	398,777	
	Fee and special fund.....	Dec. 31, 1923.....	33,502	31		33,533		33,502	31	
	Convict labor account.....	Dec. 31, 1923.....	14,717			14,717		14,717		
	Sinking funds.....	Dec. 31, 1923.....	1,255,903	351,529	469,489	2,076,921	221,415	509,554	1,345,952	
	Public trust funds.....	Dec. 31, 1923.....	52,487	13,017	27,047	92,551	13,168	48,966	30,417	
	Investment funds.....	Dec. 31, 1923.....	20	9,500	1,000	10,520	3,159	7,236	125	
	Private trust funds.....	Dec. 21, 1923.....		2,458	7,809	10,267	6,024		4,243	
	School district.....		1,379,942	766,747	3,617,650	5,764,339	2,162,697	3,443,162	158,480	
	General treasury.....	Aug. 31, 1923.....	1,102,902	729,234	3,435,469	5,267,605	2,037,188	3,117,440	112,977	
	Fee and special fund.....	Aug. 31, 1923.....	21,092			21,092		21,092		
	Library fund.....	Aug. 31, 1923.....	128,817	482	1,716	131,015	3,230	127,753	32	
	Sinking fund.....	Aug. 31, 1923.....	126,472	37,031	179,962	343,465	121,567	176,877	45,021	
	Public trust funds.....	Aug. 31, 1923.....	209		503	712				
	Investment fund.....	Aug. 31, 1923.....	450			450			450	
	44	NORFOLK, VA.....		6,100,769	19,818,110	1,141,320	27,060,199	561,745	10,427,317	16,071,137
		General treasury.....	Dec. 31, 1923.....	5,893,970	16,103,846	1,062,102	23,059,918	498,807	10,354,501	12,206,610
License fund.....		Dec. 31, 1923.....	9,443	1,666		11,109	4,655	4,788	1,666	
Library fund.....		Dec. 31, 1923.....	1,763	32,448	1,665	35,876	1,902	33,917	57	
Sinking funds.....		Dec. 31, 1923.....	128,894	1,948,984	40,265	2,118,143	12,881		2,105,262	
Public trust funds.....		Dec. 31, 1923.....	10,287	17,332	17,849	45,468	15,571	7,227	22,670	

	Investment funds.....	Dec. 31, 1923.....	56,412	1,704,145	16,597	1,777,154	24,437	26,884	1,725,833
	Private trust funds.....	Dec. 31, 1923.....		9,689	2,842	12,531	3,492		9,039
45	HOUSTON, TEX.		6,943,723	8,360,394	2,964,444	18,268,561	2,431,023	7,449,191	8,388,347
	City corporation.....		4,845,474	7,695,902	2,815,214	15,356,590	1,916,873	5,601,002	7,838,715
	General treasury.....	Dec. 31, 1923.....	4,739,783	5,416,232	2,025,123	12,181,138	1,507,164	5,601,002	5,072,972
	Sinking fund.....	Dec. 31, 1923.....	101,959	1,003,016	612,658	1,717,633	309,144		1,408,489
	Investment fund.....	Dec. 31, 1923.....	3,732	6,168		9,900			9,900
	Private trust fund.....	Dec. 31, 1923.....		1,270,486	177,433	1,447,919	100,565		1,347,354
	School district.....		2,098,249	664,492	149,230	2,911,971	514,150	1,848,189	549,632
	General treasury.....	Dec. 31, 1923.....	2,083,355	11,341	149,230	2,243,926	286,061	1,818,189	109,676
	Sinking fund.....	Dec. 31, 1923.....	14,894	653,151		668,045	228,089		439,956
46	YOUNGSTOWN, OHIO.		6,187,606	4,099,918	1,503,795	11,791,319	1,402,045	7,409,210	2,980,064
	City corporation.....		3,588,562	3,173,974	973,100	7,735,636	910,078	4,096,397	2,729,161
	General treasury.....	Dec. 31, 1923.....	2,268,758	1,943,877	769,772	4,982,407	822,995	3,354,865	804,547
	Fee and special fund.....	Dec. 31, 1923.....	19,907			19,907		19,907	
	Sinking funds.....	Dec. 31, 1923.....	1,288,016	1,186,695	193,535	2,668,246	50,327	693,305	1,924,614
	Public trust funds.....	Dec. 31, 1923.....	11,881	43,402	9,793	65,076	36,756	28,320	
	School district.....		2,489,113	925,899	455,673	3,870,685	434,403	3,185,424	250,858
	General treasury.....	Aug. 31, 1923.....	2,087,647	823,946	237,007	3,148,600	176,230	2,968,424	3,946
	Fee and special fund.....	Aug. 31, 1923.....	22,140			22,140		22,140	
	Sinking fund.....	Aug. 31, 1923.....	369,579	86,378	215,546	671,503	254,683	184,214	232,606
	Public trust funds.....	Oct. 31, 1923.....	9,747	15,575	3,120	28,442	3,490	10,646	14,306
	Park district.....		109,931	45	75,022	184,998	57,564	127,389	45
	General treasury.....	Dec. 31, 1923.....	109,931	45	75,022	184,998	57,564	127,389	45
47	GRAND RAPIDS, MICH.		6,950,406	8,283,829	1,227,409	16,461,644	1,353,213	8,607,037	6,501,394
	City corporation.....		4,008,097	7,198,392	1,061,644	12,268,133	897,554	5,000,553	6,370,026
	General treasury.....	Mar. 31, 1923.....	3,117,333	6,181,936	266,060	9,565,329	222,216	4,762,445	4,580,668
	Sinking funds.....	Mar. 31, 1923.....	890,062	920,173	757,524	2,567,759	558,367	237,881	1,771,511
	Public trust funds.....	Mar. 31, 1923.....	702		557	1,259	217	227	815
	Investment fund.....	Mar. 31, 1923.....		211		211			211
	Private trust fund.....	Mar. 31, 1923.....		96,072	37,503	133,575	116,754		16,821
	School district.....		2,942,309	1,085,437	165,765	4,193,511	455,659	3,605,484	131,368
	General treasury.....	June 30, 1923.....	2,942,125	1,085,437	164,126	4,191,688	454,032	3,606,288	131,368
	Public trust funds.....	June 30, 1923.....	184		1,639	1,823	1,627	196	
48	SPRINGFIELD, MASS.		8,701,421	7,512,742	1,073,997	17,288,160	922,736	10,157,839	6,207,585
	General treasury.....	Nov. 30, 1923.....	8,580,135	7,253,860	1,006,537	16,840,532	885,130	10,115,135	5,840,267
	License fund.....	Nov. 30, 1923.....		16,648		16,648			16,648
	Sinking fund.....	Nov. 30, 1923.....	43,605	241,400	66,888	351,893	36,893		315,000
	Public trust funds.....	Nov. 30, Dec. 31, 1923.....	77,681	834	572	79,087	713	42,704	35,670
49	BRIDGEPORT, CONN.		7,041,992	1,586,399	162,204	8,790,595	466,641	6,489,858	1,834,096
	General treasury.....	Mar. 31, 1923.....	6,938,679	1,387,852	138,336	8,464,867	445,746	6,419,192	1,599,929
	Court fee fund.....	Mar. 31, 1923.....	35,851	6,975		42,826		164	42,662
	Sinking fund.....	Mar. 31, 1923.....	18,695	87,133	525	106,353	260		106,093
	Public trust funds.....	Mar. 31, 1923.....	48,767	104,439	23,343	176,549	20,635	70,502	85,412

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
50	FORT WORTH, TEX.		\$4, 118, 829	\$6, 652, 933	\$1, 582, 072	\$12, 353, 834	\$3, 162, 759	\$5, 664, 746	\$3, 526, 329
	General treasury	June 30, 1923	3, 359, 202	4, 765, 882	882, 053	9, 007, 137	2, 534, 608	3, 427, 385	3, 045, 144
	School fund	Aug. 31, 1923	476, 556	936, 393	203, 533	1, 616, 482	57, 305	1, 532, 828	26, 349
	Library fund	Dec. 31, 1923	1, 381	24, 043	1, 274	26, 698	1, 604	25, 094	
	Recreation fund	Aug. 31, 1923	6, 244	42, 559		48, 803		48, 803	
	Park fund	June 30, 1923	48, 141	125, 568	4, 228	177, 937	6, 418	115, 045	56, 474
	Sinking funds	June 30, Aug. 31, 1923	202, 061	756, 968	416, 647	1, 375, 676	476, 931	502, 370	396, 375
	Investment funds	June 30, Aug. 31, 1923	25, 244	1, 520	74, 337	101, 101	85, 893	13, 221	1, 987
51	SCRANTON, PA.		4, 140, 806	1, 995, 227	1, 106, 762	7, 242, 795	1, 495, 181	5, 158, 230	589, 384
	City corporation		2, 057, 857	685, 374	618, 867	3, 362, 098	742, 662	2, 247, 507	371, 929
	General treasury	Dec. 31, 1923	1, 839, 593	591, 062	499, 758	2, 930, 413	607, 813	2, 111, 369	211, 231
	Library fund	Dec. 31, 1923	1, 946	31, 640	1, 039	34, 625	1, 001	33, 624	
	Sinking fund	Dec. 31, 1923	201, 780	42, 898	116, 408	361, 086	133, 031	91, 157	136, 898
	Public trust funds	May 31, Dec. 31, 1923	12, 510	19, 774	1, 662	33, 946	817	11, 357	21, 772
	Investment fund	Dec. 31, 1923	2, 028			2, 028			2, 028
	School district		2, 082, 949	1, 309, 853	487, 895	3, 880, 697	752, 519	2, 910, 723	217, 455
	General treasury	July 2, 1923	2, 068, 274	1, 085, 419	368, 690	3, 522, 383	451, 156	2, 858, 104	213, 123
	Sinking fund	July 2, 1923	11, 666	224, 434	63, 295	299, 395	256, 053	40, 646	2, 696
	Public trust fund	July 2, 1923	2, 796		52, 645	55, 441	43, 468	11, 973	
	Investment fund	July 2, 1923	213		3, 265	3, 478	1, 842		1, 636
52	PATERSON, N. J.		4, 768, 321	6, 511, 317	285, 970	11, 565, 608	618, 212	5, 797, 112	5, 150, 284
	General treasury	Dec. 31, 1923	4, 006, 508	4, 084, 457	97, 723	8, 188, 688	270, 559	3, 018, 355	4, 899, 774
	School fund	June 30, 1923	615, 454	2, 186, 078	33, 113	2, 834, 645	218, 047	2, 610, 420	6, 178
	Library fund	Dec. 31, 1923	4, 079	65, 000	819	69, 898	3	65, 816	4, 079
	Firemen's relief fund	Dec. 31, 1923	18, 950			18, 950		18, 950	
	License fund	Dec. 31, 1923	589	6, 003		6, 592		589	6, 003
	Municipal court fund	Dec. 31, 1923	11, 870	7, 105		18, 975		25	18, 950
	Sinking fund	Dec. 31, 1923	92, 257	113, 950	93, 266	299, 473	84, 283		215, 190
	Public trust funds	Dec. 31, 1923	17, 153	40, 963	10, 925	69, 041	323	68, 681	37
	Investment funds	Dec. 31, 1923	1, 461	7, 761	48, 781	58, 003	43, 727	14, 276	
	Private trust fund	Dec. 31, 1923			1, 343	1, 343	1, 270		73
53	HARTFORD, CONN.		7, 930, 128	5, 633, 500	738, 533	14, 802, 161	1, 477, 999	7, 892, 296	4, 931, 866
	City corporation		5, 887, 671	5, 446, 004	568, 689	11, 902, 364	1, 238, 592	6, 104, 716	4, 559, 056

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	General treasury	Mar. 31, 1923	4,582,663	4,905,395	126,084	9,614,142	992,889	5,161,045	3,460,208
	Police court fund	Mar. 31, 1923	62,418	5,963		68,381		9,311	59,070
	High school fund	Mar. 31, 1923	501	3	3,609	4,113	3,958	155	
	Park fund	Mar. 31, 1923	63,197	142,087	2,453	207,737	3,394	200,756	3,587
	Water fund	Dec. 31, 1923	802,285	59,075	161,054	1,022,414	160,037	665,252	197,125
	Cemetery fund	Mar. 31, 1923	9,193	10,000	5,079	24,272	1,237	20,467	2,568
	License funds	Mar. 31, 1923	6,075	1,620	100	7,804	25	759	7,020
	Cash in transit	Mar. 31, 1923		2,875	545	3,420	2,875		545
	Sinking funds	Mar. 31, Dec. 31, 1923	312,009	284,993	268,042	865,044	71,621		793,423
	Public trust funds	Mar. 31, 1923	46,815	31,024	308	78,147		46,971	31,176
	Investment fund	Mar. 31, 1923	2,515	2,601		5,116	972		4,144
	Private trust funds	Mar. 31, 1923		368	1,406	1,774	1,584		190
	School district		2,042,457	187,496	169,844	2,399,797	239,407	1,787,580	372,810
	General treasury	May 31, 1923	1,891,399	177,265	120,193	2,188,857	143,033	1,787,441	258,383
	Sinking funds	May 31, 1923	151,058	10,231	49,651	210,940	96,374	139	114,427
54	DES MOINES, IOWA		7,092,693	2,860,519	2,201,080	12,154,292	2,447,001	7,835,694	1,871,597
	City corporation		4,041,815	2,264,558	812,430	7,118,803	1,364,762	4,070,836	1,683,205
	General treasury	Mar. 31, 1923	2,218,984	962,894	219,074	3,400,952	755,483	2,142,094	503,375
	Special assessment fund	Mar. 31, 1923	517,575		261	517,575	882	80,972	
	Hospital fund	Mar. 31, 1923	104,989		1,053	81,854	489	105,553	
	Library fund	Mar. 31, 1923	557,948	290,028	138,911	995,887	56,508	887,905	51,474
	Water fund	Mar. 31, 1923	510,679	26,483	196,042	733,204	239,482	300,356	193,366
	Sinking funds	Mar. 31, 1923	50,047	33,478	17,772	101,297	15,571	36,381	49,345
	Public trust funds	Dec. 31, 1923		942,675	239,317	1,181,992	206,347		885,645
	Private trust funds	Mar. 31, 1923		595,961	1,388,650	5,035,489	1,082,239	3,764,858	188,392
	School district		3,050,878	593,577	1,349,331	4,965,561	1,053,714	3,758,144	153,703
	General treasury	June 30, 1923	28,225	2,384	39,319	69,928	28,525	6,714	34,689
	Public trust fund	June 30, 1923							
55	NEW BEDFORD, MASS.		7,573,829	8,007,213	2,013,465	17,594,507	2,102,199	7,111,485	8,380,823
	General treasury	Nov. 30, 1923	7,464,210	7,844,612	1,900,715	17,209,537	1,971,150	7,093,899	8,144,488
	Library fund	Nov. 30, 1923	1,729		20	1,749	31	42	1,676
	License fund	Nov. 30, 1923		12,292		12,292			12,292
	Sinking fund	Nov. 30, 1923	91,101	135,552	62,279	288,932	82,947		205,985
	Public trust funds	Nov. 30, 1923	16,789	402	4,607	21,798	3,852	17,544	402
	Private trust fund	Nov. 30, 1923		14,355	45,844	60,199	44,219		15,980
56	TRENTON, N. J.		5,145,517	7,559,091	1,040,604	13,745,212	1,559,607	6,745,843	5,439,762
	General treasury	Dec. 31, 1923	4,993,515	6,201,169	876,389	12,071,073	1,304,574	6,691,560	4,074,939
	Firemen's relief fund	Dec. 31, 1923	2,437			2,437		2,437	
	License fund	Dec. 31, 1923		8,042		8,042			8,042
	Municipal court fund	Dec. 31, 1923		14,249		14,249			14,249
	Sinking fund	Dec. 31, 1923	117,739	1,252,699	157,903	1,528,341	248,761		1,279,580
	Public trust funds	Dec. 31, 1923	31,826	82,932	6,312	121,070	6,272	51,846	62,952
57	SALT LAKE CITY, UTAH		6,001,413	3,949,169	792,763	10,743,345	545,675	5,540,719	4,656,951
	City corporation		3,702,656	3,292,784	334,121	7,329,561	382,352	3,069,337	3,877,872
	General treasury	Dec. 31, 1923	3,701,126	3,083,914	303,621	7,088,661	274,273	3,066,295	3,748,088
	Mayor's contingent fund	Dec. 31, 1923		3,241		3,526	367	3,042	117
	Sinking fund	Dec. 31, 1923		28,000	8,000	36,000	36,000		

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

GENERAL TABLES

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

61	ALBANY, N. Y.		5,024,822	6,632,093	585,740	12,242,655	682,196	7,289,536	4,270,923
	City corporation		4,822,918	6,465,321	585,740	11,873,979	682,196	7,088,346	4,108,437
	General treasury	Dec. 31, 1923	4,729,391	5,997,134	271,652	10,998,177	390,058	7,029,045	3,579,074
	City clerk's fund	Dec. 31, 1923	4,705	4,772	230	9,707	1,003		8,704
	Sinking funds	Dec. 31, 1923	44,668	458,352	246,809	749,829	232,637	2,756	514,436
	Public trust funds	Dec. 31, 1923	44,154	4,935	67,049	116,138	58,498	56,545	1,095
	Investment funds	Dec. 31, 1923		128		128			128
	County supervisors' fund		201,904	166,772		368,676		201,190	167,486
	General treasury	Oct. 31, 1923	201,904	166,772		368,676		201,190	167,486
62	WILMINGTON, DEL.		3,789,348	3,516,914	1,466,567	8,772,829	871,686	5,087,068	2,814,075
	General treasury	June 30, 1923	2,402,958	1,579,527	724,421	4,706,906	407,676	2,192,644	2,106,586
	Public safety funds	June 30, 1923	1,378	588,072	954	590,404	948	583,293	6,163
	Health fund	June 30, 1923	53	6,390	616	7,059	1,051	6,008	
	Street and sewer funds	June 30, 1923	112,534	485,451	639,411	1,237,396	368,758	792,409	76,229
	School fund	June 30, 1923	840,594	209,358	64,576	1,114,528	60,963	1,017,707	35,858
	Park fund	Dec. 31, 1923	6,910	67,455	7,148	81,513	10,681	70,827	5
	Water fund	June 30, 1923	378,772	400,836	16,068	795,676	14,631	398,213	382,832
	Sinking fund	June 30, 1923	8,766	167,086	5,872	181,724	491		181,233
	Public trust funds	June 30, 1923	37,383	12,739	7,501	57,623	6,487	25,967	25,169
63	KANSAS CITY, KANS.		5,446,324	3,268,746	947,591	9,662,661	1,094,216	6,737,340	1,831,105
	City corporation		3,935,942	2,631,957	654,002	7,221,901	603,897	4,998,521	1,619,483
	General treasury	Dec. 31, 1923	3,081,465	2,069,979	480,522	5,631,966	494,680	4,489,010	648,276
	Sinking funds	Dec. 31, 1923	840,566	520,503	140,239	1,501,308	86,605	484,526	930,177
	Public trust fund	Dec. 31, 1923	12,242	1,245	6,786	20,273	8,468	11,805	
	Investment funds	Dec. 31, 1923	1,669	39,897	25,270	66,836	12,626	13,180	41,030
	Private trust fund	Dec. 31, 1923		333	1,185	1,518	1,518		
	School district		1,510,382	636,789	293,589	2,440,760	490,319	1,738,819	211,622
	General treasury	June 30, 1923	1,396,511	574,311	225,593	2,196,415	410,505	1,656,351	129,559
	Sinking fund	June 30, 1923	113,871	62,478	67,996	244,345	79,814	82,468	82,063
64	LOWELL, MASS.		5,713,328	5,034,736	503,115	11,251,179	347,651	5,170,770	5,732,758
	General treasury	Dec. 31, 1923	5,691,056	4,977,382	487,869	11,156,307	335,848	5,169,770	5,649,689
	License fund	Dec. 31, 1923		8,483		8,483			8,483
	Sinking fund	Dec. 31, 1923	9,293		15,200	28,925	3,548		25,377
	Public trust funds	Dec. 31, 1923	12,979	26,200	46	39,225	7,255	1,000	30,970
	Private trust funds	Dec. 31, 1923		18,239		18,239			18,239
65	FLINT, MICH.		4,830,260	4,109,983	3,460,362	12,400,605	2,131,034	6,131,714	4,137,857
	City corporation		2,957,565	3,944,983	1,900,454	8,803,002	1,653,982	3,151,163	3,997,857
	General treasury	Feb. 28, 1923	2,297,117	3,415,200	1,696,717	7,409,034	1,378,374	2,402,538	3,628,122
	Hospital fund	Feb. 28, 1923	116,364	42,253	111,565	270,182	97,693	172,489	
	Park fund	Feb. 28, 1923	3,579	189,662	11,268	204,509	11,496	188,351	4,662
	Water fund	Feb. 28, 1923	535,505	57,344	49,896	642,745	96,218	387,785	158,742
	Sinking fund	Feb. 28, 1923	5,000	224,773	29,814	259,587	70,120		189,467
	Private trust fund	Feb. 28, 1923		15,751	1,194	16,945	81		16,864
	School district		1,872,695	165,000	1,559,908	3,597,603	477,052	2,980,551	140,000
	General treasury	June 30, 1923	1,872,695	165,000	1,559,908	3,597,603	477,052	2,980,551	140,000

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
66	ERIE, PA.		\$4,365,261	\$720,426	\$563,731	\$5,649,418	\$1,044,808	\$3,963,665	\$640,945
	City corporation		2,470,547	658,886	437,467	3,566,900	970,590	2,136,675	459,635
	General treasury	Jan. 7, 1924	1,910,917	535,418	211,198	2,657,533	656,425	1,613,225	387,883
	Water fund	Jan. 7, 1924	542,600	14,011	130,076	686,687	158,485	523,450	4,752
	Sinking fund	Jan. 7, 1924	17,030	109,457	96,193	222,680	155,680		67,000
	School district		1,894,714	61,540	126,264	2,082,518	74,218	1,826,990	181,319
	General treasury	July 2, 1924	1,889,085	61,540	126,068	2,076,693	73,937	1,826,158	176,598
	Library cash fund	July 2, 1924	917		196	1,113	281	832	
	Public trust fund	July 2, 1924	4,712			4,712			4,712
67	CAMBRIDGE, MASS.		5,643,736	6,100,262	510,477	12,254,475	343,000	5,791,164	6,120,311
	General treasury	Mar. 31, 1923	5,475,831	5,404,179	430,622	11,310,632	294,058	5,787,231	5,229,343
	Suspense fund	Mar. 31, 1923			1,440	1,440	1,440		
	Sinking funds	Mar. 31, 1923	164,424	526,081	74,407	764,912	44,580		720,332
	Public trust funds	Mar. 31, 1923	3,481		2,927	6,408	2,367	3,933	108
	Investment fund	Dec. 31, 1923		156,832		156,832			156,832
	Private trust funds	Mar. 31, 1923		13,170	1,081	14,251	555		13,696
68	READING, PA.		3,196,250	686,512	1,031,927	4,914,689	532,569	3,673,641	708,479
	City corporation		1,870,667	268,358	541,163	2,680,188	227,538	1,897,705	554,945
	General treasury	Jan. 7, 1924	1,821,407	20,617	397,789	2,239,813	143,295	1,894,401	202,117
	Sinking fund	Jan. 7, 1924	44,732	217,472	109,308	371,512	64,208	3,304	304,000
	Public trust fund	Jan. 7, 1924	4,528			4,528	128		4,400
	Private trust fund	Jan. 7, 1924		30,269	34,066	64,335	19,907		44,428
	School district		1,325,583	418,154	490,764	2,234,501	305,031	1,775,936	153,534
	General treasury	July 2, 1923	1,321,489	309,781	339,107	1,970,377	143,040	1,714,226	113,111
	Sinking fund	July 2, 1923	2,929	103,873	150,756	257,558	161,327	55,808	40,423
	Public trust fund	July 2, 1923	1,165	4,500	901	6,566	664	5,902	
69	YONKERS, N. Y.		7,900,518	11,650,404	407,558	19,958,480	843,094	9,373,605	9,741,781
	General treasury	Dec. 31, 1923	7,828,482	10,328,944	382,416	18,539,842	755,260	9,121,166	8,663,416
	County supervisors' fund	Dec. 31, 1923	6,455	252,167	14,042	272,664	56,860	215,804	
	Court fund	Dec. 31, 1923	70	404		474		70	404
	License fund	Dec. 31, 1923		6,065		6,065			6,065
	Sinking fund	Dec. 31, 1923		108,738	18	108,756			108,756
	Public trust funds	Dec. 31, 1923	65,511	954,086	11,082	1,030,679	30,974	36,565	963,140

70	DULUTH, MINN.		6,033,677	1,958,641	297,093	8,289,411	459,633	6,595,021	1,234,757
	City corporation		4,011,253	981,100	259,968	5,252,321	454,906	4,117,514	679,901
	General treasury	Dec. 31, 1923	3,715,093	819,444	234,227	4,768,764	435,038	4,081,110	252,616
	Sinking fund	Dec. 31, 1923	222,223	57,878	9,751	289,852	84	268	289,500
	Public trust funds	Aug. 31, Dec. 31, 1923	72,711	91,278	14,753	178,742	18,397	35,986	124,359
	Investment fund	Dec. 31, 1923	1,226	12,500	1,237	14,963	1,387	150	13,426
	School district		2,022,424	977,541	37,125	3,037,090	4,727	2,477,507	554,856
	General treasury	July 31, 1923	1,646,432	694,172	188	2,340,792		2,320,042	20,750
	Petty cash fund	July 31, 1923			1,200		1,200		
	Sinking fund	July 31, 1923	227,181	128,821	34,362	390,364	2,098	138,099	250,167
	Public trust fund	July 31, 1923	148,811	154,548	1,375	304,734	1,429	19,366	283,939
71	SPOKANE, WASH.		4,804,097	2,839,138	964,517	8,607,752	945,323	4,285,359	3,377,070
	City corporation		2,668,677	751,662	464,044	3,884,383	397,801	2,480,462	1,006,130
	General treasury	Dec. 31, 1923	2,538,743	536,822	424,287	3,499,852	373,361	2,450,308	676,183
	Sinking funds	Dec. 31, 1923	121,846	178,316	19,309	319,471	10,712		308,759
	Public trust funds	Dec. 31, 1923	8,088	17,938	17,185	43,211	10,739	30,144	2,328
	Investment fund	Dec. 31, 1923		9,264		9,264			9,264
	Private trust fund	Dec. 31, 1923		9,322	3,263	12,585	2,989		9,596
	School district		2,135,420	2,087,476	500,473	4,723,369	547,522	1,804,907	2,370,940
	General treasury	June 30, 1923	1,783,555	2,050,648	282,512	4,116,715	352,421	1,710,771	2,053,523
	Sinking fund	June 30, 1923	339,564	36,160	217,456	593,180	194,971	91,886	306,323
	Public trust fund	Dec. 31, 1923	12,301	668	505	13,474	130	2,250	11,094
72	ELIZABETH, N. J.		3,713,752	5,792,811	2,312,901	11,819,464	2,679,113	4,657,259	4,483,092
	General treasury	Dec. 31, 1923	3,237,463	3,262,923	1,482,828	7,983,214	1,621,214	2,931,079	3,430,921
	School fund	June 30, 1923	417,626	1,462,551	745,834	2,628,011	980,651	1,635,773	9,587
	Library fund	Nov. 30, 1923	5,954	39,809	1,514	47,277	3,160	43,270	847
	License fund	Dec. 31, 1923	1,017	1,448		2,465		1,017	1,448
	Firemen's relief fund	Dec. 31, 1923	8,696			8,696		8,696	
	Municipal court fund	Dec. 31, 1923	111	6,316		6,427		111	6,316
	Sinking fund	Dec. 31, 1923	22,553	940,324	38,663	1,001,540	38,231		963,309
	Public trust fund	Dec. 31, 1923	18,845	44,214	37,803	100,862	25,444	23,988	51,430
	Investment fund	Dec. 31, 1923	1,487	33,975	3,797	39,259	8,240	13,325	17,694
	Private trust fund	Dec. 31, 1923		1,251	2,462	3,713	2,173		1,540
73	UTICA, N. Y.		3,971,861	4,972,922	824,400	9,769,183	914,594	5,252,925	3,601,664
	City corporation		3,971,861	4,700,465	824,400	9,496,726	914,594	5,118,434	3,463,698
	General treasury	Dec. 31, 1923	3,895,034	4,437,437	754,837	9,087,308	807,096	5,087,068	3,193,144
	Library fund	Dec. 31, 1923	3,312		225	3,537	184	331	3,022
	Sinking funds	Dec. 31, 1923	35,389	189,644	45,487	270,520	84,982	2,065	183,473
	Public trust funds	Dec. 31, 1923	38,126	38,028	9,955	86,109	7,849	28,970	49,290
	Private trust fund	Dec. 31, 1923		35,356	13,896	49,252	14,483		34,769
	County supervisors' fund			272,457		272,457		134,491	137,966
	General treasury	Nov. 30, 1923		272,457		272,457		134,491	137,966
74	LYNN, MASS.		4,576,938	7,349,927	182,819	12,109,684	397,449	4,825,731	6,886,504
	General treasury	Dec. 31, 1923	4,530,463	6,849,227	158,555	11,538,245	369,462	4,823,304	6,345,479
	License fund	Dec. 31, 1923	511	5,678		6,189		511	5,678
	Sinking funds	Dec. 31, 1923	36,487	423,100	5,201	464,788	9,788		455,000
	Public trust funds	Dec. 31, 1923	2,769		14,502	17,271	15,355	1,916	
	Investment fund	Dec. 31, 1923	6,708	130	1,310	8,148	650		7,498
	Private trust funds	Dec. 31, 1923		71,792	3,251	75,043	2,194		72,849

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

	School district		2, 104, 354	4, 174, 435	203, 856	6, 482, 645	2, 197, 566	1, 933, 248	2, 351, 831
	General treasury	June 30, 1923	1, 826, 232	2, 258, 248	9, 778	4, 094, 258	1, 791, 656	1, 778, 755	523, 847
	Sinking fund	June 30, 1923	278, 122	1, 916, 187	194, 078	2, 388, 387	405, 910	154, 493	1, 827, 984
78	CANTON, OHIO		4, 150, 850	2, 187, 474	1, 745, 258	8, 083, 582	1, 594, 789	4, 345, 761	2, 143, 032
	City corporation		2, 413, 864	1, 739, 951	880, 000	5, 033, 815	689, 116	2, 524, 743	1, 819, 956
	General treasury	Dec. 31, 1923	1, 449, 745	1, 348, 986	746, 344	3, 545, 075	581, 670	2, 071, 855	891, 550
	Fee and special fund	Dec. 31, 1923	13, 689			13, 689		13, 689	
	Library fund	Jan. 31, 1924	1, 234	21, 394	3, 740	26, 368	9, 718	16, 650	
	Sinking fund	Dec. 31, 1923	914, 065	296, 350	109, 941	1, 320, 356	23, 780	398, 319	898, 237
	Public trust funds	Dec. 31, 1923, Jan. 31, 1924	35, 131	23, 747	19, 975	78, 853	24, 474	24, 230	30, 149
	Private trust fund	Dec. 31, 1924		49, 474		49, 474	49, 474		
	School district		1, 736, 986	447, 523	865, 258	3, 049, 767	905, 673	1, 821, 018	323, 076
	General treasury	Aug. 31, 1923	1, 093, 720	421, 502	628, 946	2, 144, 168	516, 987	1, 487, 319	139, 862
	Fee and special fund	Aug. 31, 1923	21, 382			21, 382		21, 382	
	Sinking fund	Aug. 31, 1923	621, 884	26, 021	236, 312	884, 217	388, 686	312, 317	183, 214
79	SOMERVILLE, MASS.		3, 122, 287	2, 805, 934	510, 757	6, 438, 978	317, 457	3, 703, 339	2, 418, 182
	General treasury	Dec. 31, 1923	3, 121, 127	2, 756, 721	509, 694	6, 387, 542	316, 154	3, 702, 419	2, 368, 969
	License fund	Dec. 31, 1923		3, 106		3, 106			3, 106
	Public trust funds	Dec. 31, 1923	1, 160		1, 063	2, 223	1, 303	920	
	Investment fund	Dec. 31, 1923		46, 107		46, 107			46, 107
80	SCHENECTADY, N. Y.		4, 663, 217	4, 039, 872	1, 318, 592	10, 021, 681	452, 870	5, 333, 781	4, 235, 030
	General treasury	Dec. 31, 1923	4, 629, 021	3, 781, 620	1, 187, 320	9, 597, 961	277, 643	5, 289, 503	4, 030, 815
	County supervisors' fund	Oct. 31, 1923		83, 938		83, 938		40, 178	43, 760
	City clerk's fund	Dec. 31, 1923	4, 888	7, 085		11, 973			11, 973
	Sinking funds	Dec. 31, 1923	8, 215	65, 233	23, 077	96, 525	28, 525		70, 000
	Public trust funds	Dec. 31, 1923	18, 800	41, 732	40, 597	101, 129	97, 029	4, 100	
	Investment funds	Dec. 31, 1923	2, 293		26, 773	29, 066	1, 626		27, 440
	Private trust fund	Dec. 31, 1923		60, 264	40, 825	101, 089	50, 047		51, 042
81	WATERBURY, CONN.		4, 324, 554	9, 631, 854	162, 008	14, 118, 416	1, 016, 266	5, 068, 743	8, 033, 407
	General treasury	Dec. 31, 1923	4, 268, 106	9, 533, 328	150, 477	13, 951, 911	1, 000, 123	5, 000, 211	7, 951, 577
	School fund	Dec. 31, 1923	625		1, 357	1, 982	706	1, 276	
	License fund	Dec. 31, 1923	325	1, 300		1, 625		325	1, 300
	Court fee fund	Dec. 31, 1923	24, 219	3, 260	5, 276	32, 755	91	3, 361	29, 303
	Sinking fund	Dec. 31, 1923	9, 484	15, 000		24, 484	9, 484		15, 000
	Public trust funds	Dec. 31, 1923	21, 795	78, 966	4, 898	105, 659	5, 862	63, 570	36, 227
82	TULSA, OKLA.		5, 424, 864	5, 905, 723	2, 358, 629	13, 689, 216	3, 915, 426	7, 513, 563	2, 260, 227
	City corporation		3, 549, 972	4, 650, 029	1, 797, 156	9, 997, 157	2, 669, 541	5, 684, 549	1, 643, 067
	General treasury	June 30, 1923	1, 513, 923	3, 307, 956	1, 424, 704	6, 246, 583	1, 837, 822	4, 229, 122	179, 639
	Special assessment funds	June 30, 1923	1, 164, 486		131	1, 164, 617		1, 164, 486	131
	Sinking fund	June 30, 1923	829, 566	657, 749	325, 049	1, 812, 364	730, 288	284, 529	797, 547
	Public trust fund	June 30, 1923	41, 997	11, 310	7, 592	60, 899	54, 327	6, 412	160
	Private trust funds	June 30, 1923		673, 014	39, 680	712, 694	47, 104		665, 590
	School district		1, 874, 892	1, 255, 694	561, 473	3, 692, 059	1, 245, 885	1, 829, 014	617, 160
	General treasury	June 30, 1923	1, 591, 590	1, 073, 207	263, 078	2, 927, 875	745, 677	1, 650, 532	531, 666
	Revolving fund	June 30, 1923		44, 273	11, 435	55, 708	5, 264	50, 444	
	Sinking fund	June 30, 1923	283, 302	138, 214	286, 960	708, 476	494, 944	128, 038	85, 494

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

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	Sinking fund.....	Dec. 31, 1923.....	2,300	57,934	64,921	125,155	105,217	107	19,831
	Public trust funds.....	Dec. 31, 1923.....	7,284	23,706	56,458	87,448	21,291	27,966	38,191
	Investment fund.....	Dec. 31, 1923.....	5,843	27,583	---	33,426	---	---	33,426
	Private trust fund.....	Dec. 31, 1923.....	---	148,925	25,666	174,591	44,937	---	129,654
	School district.....	Dec. 31, 1923.....	1,154,685	1,077,260	212,521	2,444,466	955,188	1,425,382	63,896
	General treasury.....	July 31, 1923.....	1,154,685	1,077,260	212,521	2,444,466	955,188	1,425,382	63,896
87	SAVANNAH, GA.....	Dec. 31, 1923.....	2,252,873	697,053	200,528	3,150,454	281,574	1,989,972	878,908
	City corporation.....	Dec. 31, 1923.....	1,899,504	404,364	199,718	2,503,586	279,737	1,651,017	572,832
	General treasury.....	Dec. 31, 1923.....	1,899,162	311,381	21,178	2,222,721	9,463	1,650,888	562,370
	Pilotage commission fund.....	Dec. 31, 1923.....	50	250	1,027	1,327	1,198	129	---
	Sinking fund.....	Dec. 31, 1923.....	6,318	84,500	110,500	201,318	195,000	---	6,318
	Investment funds.....	Dec. 31, 1923.....	2,974	1,170	---	4,144	---	---	4,144
	Private trust fund.....	Dec. 31, 1923.....	---	7,063	67,013	74,076	74,076	---	---
	School district.....	Dec. 31, 1923.....	353,369	292,689	810	646,868	1,837	338,955	306,076
	General treasury.....	Dec. 31, 1923.....	353,369	292,689	810	646,868	1,837	338,955	306,076
88	KNOXVILLE, TENN.....	Sept. 30, 1923.....	2,752,191	5,550,052	488,942	8,791,185	409,062	3,629,813	4,752,310
	General treasury.....	Sept. 30, 1923.....	2,742,009	4,408,080	469,414	7,619,503	18,070	3,243,788	4,357,645
	Sinking fund.....	Sept. 30, 1923.....	2,666	1,141,972	1,858	1,146,496	369,563	383,528	393,405
	Public trust funds.....	Sept. 30, 1923.....	7,516	---	17,670	25,186	21,429	2,497	1,260
89	ALLENTOWN, PA.....	Dec. 31, 1923.....	2,291,637	582,568	1,328,858	4,203,063	775,871	2,733,950	693,242
	City corporation.....	Dec. 31, 1923.....	1,135,620	115,486	527,833	1,778,939	339,861	1,247,996	191,082
	General treasury.....	Jan. 7, 1924.....	973,594	93,926	429,407	1,501,927	231,355	1,181,383	89,189
	Sinking fund.....	Jan. 7, 1924.....	157,026	21,560	98,426	277,012	108,506	66,613	101,893
	School district.....	Dec. 31, 1923.....	1,156,017	467,082	801,025	2,424,124	436,010	1,485,954	502,160
	General treasury.....	July 2, 1923.....	1,133,969	204,432	685,873	2,024,274	351,585	1,367,777	304,912
	Sinking fund.....	July 2, 1923.....	21,955	262,208	111,970	396,133	80,708	118,177	197,248
	Investment fund.....	July 2, 1923.....	93	442	---	3,717	3,717	---	---
90	SAN DIEGO, CALIF.....	Dec. 31, 1923.....	6,278,175	1,394,380	1,949,487	9,622,042	2,324,449	6,667,428	630,165
	City corporation.....	Dec. 31, 1923.....	4,501,805	1,394,380	1,137,435	7,033,620	1,914,223	4,534,786	584,611
	General treasury.....	Dec. 31, 1923.....	2,567,013	1,360,911	555,668	4,483,592	1,291,813	3,001,343	190,436
	Special assessment fund.....	Dec. 31, 1923.....	1,017,660	---	---	1,017,660	---	1,017,660	---
	Sinking fund.....	Dec. 31, 1923.....	909,778	---	566,917	1,476,695	603,061	502,147	371,487
	Public trust funds.....	Dec. 31, 1923.....	5,443	18,465	13,484	37,392	18,803	13,636	4,953
	Investment fund.....	Dec. 31, 1923.....	1,911	15,004	1,366	18,281	546	---	17,735
	School district.....	Dec. 31, 1923.....	1,776,370	---	812,052	2,588,422	410,226	2,132,642	45,554
	General treasury.....	June 30, 1923.....	1,662,606	---	680,434	2,343,040	288,297	2,054,743	---
	Sinking fund.....	June 30, 1923.....	113,764	---	131,618	245,382	121,929	77,899	45,554
91	BAYONNE, N. J.....	Dec. 31, 1923.....	3,766,205	5,152,678	445,811	9,364,694	390,680	4,563,060	4,410,954
	General treasury.....	Dec. 31, 1923.....	3,214,602	3,747,716	---	6,962,318	104,073	2,747,318	4,110,927
	School fund.....	June 30, 1923.....	479,982	1,289,733	152,915	1,922,630	130,733	1,789,086	2,811
	Firemen's relief fund.....	Dec. 31, 1923.....	6,729	---	---	6,729	---	6,729	---
	License fund.....	Dec. 31, 1923.....	660	492	---	1,152	---	660	492
	Sinking fund.....	Dec. 31, 1923.....	51,974	113,237	274,306	439,517	142,793	---	296,724
	Public trust fund.....	Dec. 31, 1923.....	12,258	1,500	18,590	32,348	13,081	19,267	---

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

GENERAL TABLES

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

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

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
100	BINGHAMTON, N. Y.—Continued.								
	Sinking fund.....	Dec. 31, 1923.....	\$118	\$69,205	\$5,715	\$75,038	\$62,538		\$12,500
	Public trust funds.....	Dec. 31, 1923.....	21,536	23,663	20,440	65,639	8,498	\$11,668	45,473
	Investment fund.....	Dec. 31, 1923.....	746	18,653	56,614	76,013	23,434		52,579
	Private trust fund.....	Dec. 31, 1923.....			10	10	10		
101	PORTLAND, ME.....		3,754,272	3,057,425	968,575	7,780,272	693,460	4,071,346	3,015,466
	City corporation.....		3,249,912	2,711,245	850,214	6,820,371	548,327	3,478,331	2,793,713
	General treasury.....	Dec. 31, 1923.....	3,176,167	2,610,443	643,572	6,430,182	382,629	3,474,241	2,573,312
	Sinking fund.....	Dec. 31, 1923.....	26,217	96,843	158,289	281,349	109,355		171,994
	Public trust funds.....	Dec. 31, 1923.....	44,444	2,745	6,184	53,373	5,100	1,080	47,193
	Investment fund.....	Dec. 31, 1923.....	3,084		51,169	54,253	51,243	3,010	
	Private trust fund.....	Dec. 31, 1923.....		1,214		1,214			1,214
	Bridge district.....		34,732	142	38,924	73,798	6,405	57,961	9,432
	General treasury.....	Dec. 31, 1923.....	34,732	142	38,924	73,798	6,405	57,961	9,432
	Water district.....		436,543	346,038	19,872	802,453	70,058	520,074	212,321
	General treasury.....	Dec. 31, 1923.....	401,227	217,563	18,573	637,363	67,497	520,052	49,814
	Sinking fund.....	Dec. 31, 1923.....	35,316	46,136	1,299	82,751	2,561	22	80,168
	Investment fund.....	Dec. 31, 1923.....		82,339		82,339			82,339
	Pier site district.....		33,085		50,565	83,650	68,670	14,980	
	General treasury.....	Dec. 31, 1923.....	33,085		50,565	83,650	68,670	14,980	
102	ROCKFORD, ILL.....		2,988,485	2,474,540	114,664	5,577,689	133,162	3,551,016	1,893,511
	City corporation.....		1,629,043	1,422,251	76,639	3,127,933	83,673	1,964,295	1,079,965
	General treasury.....	Dec. 31, 1923.....	1,527,918	1,245,837	69,376	2,843,131	77,800	1,884,772	880,559
	Library fund.....	Dec. 31, 1923.....	59,729	25,500	4,290	89,519	511	71,163	17,845
	Public trust funds.....	Dec. 31, 1923.....	41,396	150,914	2,973	195,283	5,362	8,360	181,561
	School district.....		1,226,300	1,010,765	27,603	2,264,668	47,998	1,459,973	756,697
	General treasury.....	Dec. 31, 1923.....	1,226,300	1,010,765	27,603	2,264,668	47,998	1,459,973	756,697
	Park district.....		133,142	41,524	10,422	185,088	1,491	126,748	56,849
	General treasury.....	Dec. 31, 1923.....	119,808	28,278	10,422	158,508	1,491	126,748	30,269
	Public trust fund.....	Dec. 31, 1923.....	11,741	158		11,899			11,899
	Investment fund.....	Dec. 31, 1923.....	1,593	13,088		14,681			14,681

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

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
107	SACRAMENTO, CALIF.		\$5,291,944	\$2,675,224	\$2,931,284	\$10,898,452	\$2,964,012	\$6,712,534	\$1,221,906
	City corporation.....		3,679,813	1,465,795	1,991,460	7,137,068	1,714,221	4,295,898	1,126,949
	General treasury.....	Dec. 31, 1923	2,200,410	635,745	1,881,184	4,717,339	1,537,701	2,487,310	692,328
	Special assessment fund.....	Dec. 31, 1923	1,453,582	4,957		1,458,539		1,458,539	
	Cash in transit.....	Dec. 31, 1923		2,000		2,000			
	Sinking fund.....	Dec. 31, 1923	7,330	434,801	41,764	483,895	20,091	271,086	192,718
	Public trust funds.....	Dec. 31, 1923	11,067	1,214	7,462	19,743	8,512	9,023	2,208
	Investment funds.....	Dec. 31, 1923	7,424	69,852	4,902	82,178	11,812	69,940	426
	Private trust funds.....	Dec. 31, 1923		317,226	56,148	373,374	134,105		239,269
	School district.....		1,612,131	1,209,429	939,824	3,761,384	1,249,791	2,416,636	94,957
	General treasury.....	June 30, 1923	1,407,267	1,180,938	761,607	3,349,812	1,070,711	2,223,810	55,291
	Sinking fund.....	June 30, 1923	204,864	28,491	178,217	411,572	179,080	192,826	39,666
108	EAST ST. LOUIS, ILL.		1,893,610	1,633,254	607,859	4,134,723	437,918	1,985,616	1,711,189
	City corporation.....		1,007,969	1,325,281	211,962	2,545,212	233,077	875,355	1,436,780
	General treasury.....	Dec. 31, 1923	956,766	1,318,120	184,192	2,459,078	201,813	820,967	1,436,298
	Registered bond interest fund.....	Dec. 31, 1923	47,912		1,011	48,923	4,614	43,827	482
	Public trust funds.....	Dec. 31, 1923	3,291	7,161		37,211	26,650	10,561	
	School district.....		791,707	148,738	379,973	1,320,418	164,215	954,073	202,130
	General treasury.....	June 30, 1923	782,130	146,747	304,779	1,233,656	81,436	950,090	202,130
	Sinking fund.....	June 30, 1923	9,577	1,991	75,194	86,762	82,779	3,983	
	Park district.....		93,934	159,235	15,924	269,093	40,626	156,188	72,279
	General treasury.....	Feb. 28, 1923	93,516	122,427	11,927	227,870	19,417	136,174	72,279
	Sinking fund.....	Feb. 28, 1923	418	36,808	3,997	41,223	21,209	20,014	
109	BROCKTON, MASS.		3,401,613	3,249,722	132,756	6,784,091	481,133	3,109,608	3,193,350
	General treasury.....	Nov. 30, 1923	3,373,823	3,128,876	123,654	6,626,353	424,579	3,109,462	3,092,312
	License fund.....	Nov. 30, 1923		9,092		9,092			9,092
	Sinking fund.....	Nov. 30, 1923	23,797	103,889	3,421	131,107	51,356		79,751
	Public trust funds.....	Nov. 30, 1923	3,993	3,000	3,221	10,214	3,130	146	6,938
	Private trust fund.....	Nov. 30, 1923		4,865	2,460	7,325	2,068		5,257
110	TERRE HAUTE, IND.		2,399,729	344,648	833,067	3,577,444	844,958	2,449,879	282,607
	City corporation.....		1,069,413	227,011	224,415	1,550,839	348,666	1,062,241	139,932
	General treasury.....	Dec. 31, 1923	905,658	132,376	181,659	1,219,693	278,233	872,138	69,322
	Special assessment funds.....	Dec. 31, 1923	174,194		25	174,219	50	174,169	

	Sinking fund	Dec. 31, 1923	911	12,571	21,443	34,925	34,925		
	Public trust funds	Dec. 31, 1923	14,869	32,003	7,636	54,508	18,074	15,934	20,500
	Investment fund	Dec. 31, 1923	3,781	6,286		10,067			10,067
	Private trust fund	Dec. 31, 1923		43,775	13,652	57,427	17,384		40,043
	School district		1,300,316	117,637	608,652	2,026,605	496,292	1,387,638	142,675
	General treasury	July 31, 1923	1,124,359	86,949	486,698	1,698,006	324,848	1,285,625	87,533
	Library fund	July 31, 1923	43,597	142	11,974	55,713	8,956	46,615	142
	Sinking fund	July 31, 1923	94,981		56,025	151,006	54,786	41,220	55,000
	Public trust fund	July 31, 1923	37,379	30,546	53,955	121,880	107,702	14,178	
111	SAGINAW, MICH.		2,751,570	2,969,624	2,161,934	7,883,128	1,554,470	3,726,621	2,602,037
	City corporation		1,586,122	2,719,502	955,192	5,260,816	1,068,163	1,655,375	2,537,278
	General treasury	June 30, 1923	1,537,423	2,195,330	807,220	4,539,973	866,089	1,528,855	2,145,029
	Auditorium fund	June 30, 1923	20,691		6,600	27,291	11,248	16,043	
	Sinking funds	June 30, 1923	9,712	477,419	107,986	595,117	167,497	84,509	343,111
	Public trust funds	June 30, 1923	18,021	25,716	27,659	71,396	19,833	17,535	34,028
	Investment fund	June 30, 1923	275	8,242	1,116	9,633	968	8,433	242
	Private trust fund	June 30, 1923		12,795	4,611	17,406	2,538		14,868
	School district		1,165,448	250,122	1,206,742	2,622,312	486,307	2,071,246	64,759
	General treasury	June 30, 1923	1,161,494	249,421	1,202,316	2,613,231	482,309	2,069,854	61,068
	Public trust funds	June 30, 1923	3,954	300	3,029	7,283	2,418	1,392	3,473
	Private trust fund	June 30, 1923		401	1,397	1,798	1,580		218
112	GARY, IND.		2,982,879	1,202,097	734,841	4,919,817	686,660	3,376,311	856,846
	City corporation		1,878,230	796,116	468,922	3,143,268	553,696	1,869,192	720,380
	General treasury	Dec. 31, 1923	1,048,449	256,580	195,287	1,500,316	289,881	1,058,812	151,623
	Library fund	Dec. 31, 1923	13,074	63,569	18,807	95,450	26,560	68,890	
	Special assessment funds	Dec. 31, 1923	724,082		67,488	791,570	79,548	687,683	24,339
	Sinking fund	Dec. 31, 1923	81,179	64,110	87,764	233,053	46,565	52,181	134,307
	Public trust funds	Dec. 31, 1923	11,446		28,423	39,869	32,304	1,626	5,939
	Private trust funds	Dec. 31, 1923		411,857	71,153	483,010	78,838		404,172
	School district		1,104,649	405,981	265,919	1,776,549	132,964	1,507,119	136,466
	General treasury	July 31, 1923	1,104,649	405,981	265,919	1,776,549	132,964	1,507,119	136,466
113	PAWTUCKET, R. I.		2,765,023	4,148,421	633,488	7,546,932	294,757	3,012,551	4,239,624
	General treasury	Dec. 31, 1923	2,655,956	3,688,602	87,806	6,432,364	57,089	3,004,657	3,370,618
	License fund	Dec. 31, 1923		867		867			867
	Sinking fund	Dec. 31, 1923	81,159	441,831	408,772	931,762	98,510		833,252
	Public trust funds	Dec. 31, 1923	12,052	1,673	5,778	19,503	6,988	7,894	4,621
	Investment funds	Dec. 31, 1923	15,856	5,430	15,805	37,091	6,825		30,266
	Private trust funds	Dec. 31, 1923		10,018	115,327	125,345	125,345		
114	HOBOKEN, N. J.		4,146,582	8,649,521	535,513	13,331,616	792,556	4,159,149	8,379,911
	General treasury	Dec. 31, 1923	3,255,846	7,535,274	102,062	10,893,182	243,742	2,376,463	8,272,977
	School funds	June 30, 1923	335,975	902,796	4,863	1,243,634	9,991	1,231,584	2,059
	Firemen's relief fund	Dec. 31, 1923	10,678			10,678			
	Water fund	Dec. 31, 1923	480,603	363	16,783	497,749	2,053	487,437	8,259
	Municipal court fund	Dec. 31, 1923		1,991		1,991			1,991
	License fund	Dec. 31, 1923		903		903			903
	Sinking fund	Dec. 31, 1923	48,710	167,696	405,363	621,769	536,769		85,000
	Public trust fund	Dec. 31, 1923	14,770	36,776	6,442	57,988	1	52,987	5,000
	Private trust fund	Dec. 31, 1923		3,722		3,722			3,722

* Also the aggregate of payments and cash on hand at the close of the year.

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

	Welfare fund.....	Jan. 7, 1924.....	2,700	285	2,985	27	2,958	
	Sinking fund.....	Jan. 7, 1924.....	21,557	175,383	231,835	428,775	282,331	91,444
	School district.....		786,304	1,582,329	201,509	2,570,142	454,850	883,017
	General treasury.....	July 2, 1923.....	772,257	626,575	4,415	1,408,247	14,318	636,654
	Sinking funds.....	July 2, 1923.....	13,287	955,754	191,617	1,160,658	435,329	245,329
	Public trust fund.....	July 2, 1923.....	760		5,477	6,237	5,203	1,034
119	HAMTRAMCK, MICH.....		2,143,726	1,762,146	820,617	4,726,489	553,843	2,885,919
	City corporation.....		1,515,682	1,164,780	187,932	2,868,394	190,261	1,458,772
	General treasury.....	June 30, 1923.....	1,431,345	1,163,749	187,932	2,783,026	182,371	1,458,772
	Sinking fund.....	June 30, 1923.....	80,541	8		80,549	4,094	76,455
	Public trust funds.....	June 30, 1923.....	3,796	23		3,819	3,796	23
	Investment fund.....	June 30, 1923.....	1,000			1,000		1,000
	School district.....		628,044	597,366	632,685	1,858,095	363,582	1,427,147
	General treasury.....	July 9, 1923.....	628,044	547,366	632,685	1,808,095	328,582	1,427,147
	Sinking fund.....	July 9, 1923.....		50,000		50,000	35,000	15,000
120	ALTOONA, PA.....		1,918,320	2,100,822	88,500	4,107,642	129,849	2,134,365
	City corporation.....		968,132	1,369,672	86,181	2,423,985	103,491	972,825
	General treasury.....	Jan. 7, 1924.....	954,198	1,208,030	32,211	2,194,439	23,710	904,100
	Sinking fund.....	Jan. 7, 1924.....	13,934	161,092	50,794	225,820	76,055	68,725
	Private trust fund.....	Jan. 7, 1924.....		550	3,176	3,726	3,726	
	School district.....		950,188	731,150	2,319	1,683,657	26,358	1,161,540
	General treasury.....	July 2, 1923.....	945,639	522,190	412	1,468,241	23,579	1,109,542
	Sinking fund.....	July 2, 1923.....	4,549	103,960	1,907	110,416	2,779	51,998
	Investment fund.....	July 2, 1923.....		105,000		105,000		105,000
121	RACINE, WIS.....		2,710,638	930,937	130,745	3,772,320	267,557	2,249,935
	General treasury.....	Dec. 31, 1923.....	2,627,560	789,264	120,620	3,537,444	214,812	2,226,215
	Public trust funds.....	Dec. 31, 1923.....	71,512	37,880	6,159	115,551	48,478	23,720
	Investment funds.....	Dec. 31, 1923.....	11,566	99,868	3,841	115,275	3,862	111,413
	Private trust fund.....	Dec. 31, 1923.....		3,925	125	4,050	405	3,645
122	LANSING, MICH.....		4,835,879	3,863,503	1,687,995	10,387,377	2,219,543	5,814,805
	City corporation.....		3,640,181	3,637,280	1,593,342	8,870,803	2,006,587	4,747,370
	General treasury.....	Apr. 30, 1923.....	3,480,030	3,444,618	1,452,855	8,377,503	1,778,986	4,747,370
	Sinking funds.....	Apr. 30, 1923.....	152,789	165,705	118,683	437,177	216,777	220,400
	Public trust fund.....	Apr. 30, 1923.....	7,242	16,899	14,855	38,996	10,824	28,172
	Investment fund.....	Apr. 30, 1923.....	120	40		160		160
	Private trust fund.....	Apr. 30, 1923.....		10,018	6,949	16,967		16,967
	School district.....		1,195,698	226,223	94,653	1,516,574	212,956	1,067,435
	General treasury.....	June 30, 1923.....	1,195,698	226,223	94,653	1,516,574	212,956	1,067,435
123	NEW BRITAIN, CONN.....		2,219,237	1,431,080	182,951	3,833,268	491,405	2,598,789
	General treasury.....	Mar. 31, 1923.....	2,164,918	1,362,683	182,951	3,710,552	491,405	2,591,513
	Police court fund.....	Mar. 31, 1923.....	24,966	2,449		27,415		4,621
	License fund.....	Mar. 31, 1923.....		938		938		938
	Sinking fund.....	Mar. 31, 1923.....	21,630	54,000		75,630		75,630
	Public trust funds.....	Mar. 31, 1923.....	7,723	2,850		10,573		7,918
	Private trust fund.....	Mar. 31, 1923.....		8,160		8,160		8,160

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

127	HOLYOKE, MASS.		4, 197, 709	3, 301, 785	462, 745	7, 062, 239	490, 042	4, 686, 132	2, 786, 065
	General treasury	Nov. 30, 1923	3, 936, 295	3, 192, 040	352, 956	7, 481, 291	428, 807	4, 459, 123	2, 593, 361
	Water fund	Nov. 30, 1923	215, 083	61, 023	49, 554	325, 660	47, 545	225, 494	52, 621
	License fund	Nov. 30, 1923		5, 194		5, 194			5, 194
	High-school lunch fund	June 30, 1923		6, 490	283	6, 773	586		6, 187
	Sinking fund	Nov. 30, 1923	9, 146	35, 408	29, 079	73, 633	12, 424		61, 209
	Public trust funds	Nov. 30, 1923	5, 475	1, 455	30, 690	37, 620	542	1, 515	35, 563
	Investment fund	Nov. 30, 1923	31, 710			31, 710			31, 710
	Private trust fund	Nov. 30, 1923		175	183	358	138		220
128	HIGHLAND PARK, MICH.		3, 315, 948	2, 318, 300	484, 918	6, 119, 166	472, 260	3, 230, 507	2, 416, 399
	City corporation		1, 976, 582	1, 775, 555	309, 093	4, 061, 230	389, 499	1, 910, 371	1, 761, 360
	General treasury	June 30, 1923	1, 871, 559	1, 491, 757	261, 145	3, 624, 461	372, 624	1, 910, 043	1, 341, 794
	Sinking fund	June 30, 1923	93, 536	207, 539	2, 123	303, 198	10, 710		292, 488
	Public trust funds	June 30, 1923	3, 923	22, 250	816	26, 989	1, 729		25, 260
	Investment funds	June 30, 1923	7, 564	54, 009	45, 009	106, 582	4, 436	328	101, 818
	School district		1, 339, 366	542, 745	175, 825	2, 057, 936	82, 761	1, 320, 136	655, 039
	General treasury	July 9, 1923	1, 196, 986	307, 745	133, 358	1, 638, 089	73, 567	1, 320, 136	244, 386
	Sinking fund	July 9, 1923	142, 380	235, 000	42, 467	419, 847	9, 194		410, 653
129	DAVENPORT, IOWA		2, 989, 376	975, 964	878, 903	4, 844, 243	917, 960	2, 975, 799	950, 484
	City corporation		1, 928, 741	849, 339	667, 816	3, 445, 896	634, 835	2, 080, 811	730, 250
	General treasury	Mar. 31, 1923	1, 777, 709	309, 063	577, 026	2, 663, 798	527, 457	2, 004, 069	132, 272
	Sinking funds	Mar. 31, 1923	127, 278	17, 679	62, 544	207, 501	76, 495	68, 606	62, 400
	Public trust funds	Mar. 31, 1923	23, 754	10, 568	16, 693	51, 015	17, 865	8, 136	25, 014
	Private trust fund	Mar. 31, 1923		512, 029	11, 553	523, 582	13, 018		510, 564
	School district		1, 060, 635	126, 625	211, 087	1, 398, 347	283, 125	894, 988	220, 234
	General treasury	June 30, 1923	1, 057, 949	26, 625	210, 622	1, 295, 196	281, 273	894, 988	118, 935
	Sinking fund	June 30, 1923	1, 299	100, 000		101, 299			101, 299
	Investment fund	June 30, 1923	1, 387		465	1, 852	1, 852		
130	CHATTANOOGA, TENN.		1, 679, 245	822, 138	567, 044	3, 068, 427	473, 801	2, 015, 326	579, 300
	General treasury	Sept. 30, 1923	1, 566, 113	748, 103	557, 098	2, 871, 314	469, 023	1, 871, 807	530, 484
	Hospital fund	Dec. 31, 1923	97, 018	23, 204	2, 975	123, 197	1, 836	114, 861	6, 500
	Library fund	Sept. 30, 1923	9, 094	19, 947		29, 041		28, 229	812
	Sinking fund	Sept. 30, 1923	5, 816	30, 884	6, 190	42, 890	2, 161	429	40, 300
	Public trust funds	Sept. 30, Dec. 31, 1923	1, 204		407	1, 611	407		1, 204
	Private trust fund	Sept. 30, 1923			374	374	374		
131	BETHLEHEM, PA.		2, 015, 868	794, 296	795, 167	3, 605, 331	870, 552	2, 162, 112	572, 667
	City corporation		985, 789	552, 147	537, 415	2, 075, 351	487, 755	1, 124, 582	463, 014
	General treasury	Jan. 7, 1924	840, 528	552, 147	301, 069	1, 693, 744	384, 148	1, 124, 582	185, 014
	Sinking fund	Jan 7, 1924	145, 261		236, 346	381, 607	103, 607		278, 000
	School district		1, 030, 079	242, 149	257, 752	1, 529, 980	382, 797	1, 037, 530	109, 653
	General treasury	July 2, 1923	1, 016, 258	140, 214	103, 531	1, 260, 003	114, 020	1, 037, 530	108, 453
	Sinking fund	July 2, 1923	13, 821	101, 935	154, 221	269, 977	268, 777		1, 200
132	LINCOLN, NEBR.		2, 915, 974	2, 155, 797	1, 404, 798	6, 476, 569	1, 149, 177	4, 122, 184	1, 205, 208
	City corporation		1, 610, 255	819, 078	748, 177	3, 177, 510	679, 311	1, 824, 538	673, 661
	General treasury	Aug. 31, 1923	1, 532, 083	809, 078	735, 374	3, 076, 535	653, 925	1, 785, 346	637, 264
	Sinking funds	Aug. 31, 1923	49, 019		12, 011	61, 030	24, 601	32	36, 397

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

	License fund.....	Dec. 31, 1923.....	5,626		5,626		5,626		5,626
	Sinking funds.....	Nov. 30, Dec. 31, 1923.....	15,535	66,143	1,132	82,810	2,580		80,230
	Public trust funds.....	Dec. 31, 1923.....	7,687	18,476		26,163			26,163
	Investment funds.....	Dec. 31, 1923.....	2,406		1,663	4,069	25		4,044
	Private trust fund.....	Dec. 31, 1923.....		144		144			144
136	PORTSMOUTH, VA.		1,524,954	2,472,617	266,165	4,263,736	567,044	1,858,682	1,838,010
	General treasury.....	Dec. 31, 1923.....	985,689	1,187,231	157,562	2,330,482	57,985	1,338,171	934,326
	School fund.....	June 30, 1923.....	81,463	435,189	6,097	522,749	2,061	520,446	242
	Water fund.....	Dec. 31, 1923.....	381,067	408,477	48,489	838,033	39,484		798,549
	Sinking funds.....	Dec. 31, 1923.....	5,853	435,725	51,794	493,372	462,077		31,295
	Public trust fund.....	Dec. 31, 1923.....	45		500	545	545		
	Investment funds.....	Dec. 31, 1923.....	70,837	3,000	1,720	75,557	4,892	65	70,600
	Private trust fund.....	June 30, 1923.....	2,995	2,995	3	2,998			2,998
137	HUNTINGTON, W. VA.		2,230,477	367,404	404,367	3,002,248	446,325	2,287,809	268,114
	City corporation.....		1,057,508	21,850	271,210	1,350,568	164,203	1,031,115	155,250
	General treasury.....	June 30, 1923.....	569,439	19,454	48,082	636,975	56,280	561,131	19,564
	Special assessment fund.....	June 30, 1923.....	404,100			404,100		404,100	
	Sinking funds.....	June 30, 1923.....	83,969	2,396	223,128	309,493	107,923	65,884	135,686
	School district.....		1,172,969	345,554	133,157	1,651,680	282,122	1,256,694	112,864
	General treasury.....	June 30, 1923.....	1,045,353	238,545	89,818	1,373,716	169,852	1,189,319	14,545
	Sinking funds.....	June 30, 1923.....	127,616	107,009	43,339	277,964	112,270	67,375	98,319
138	EAST ORANGE, N. J.		2,615,584	3,050,266	550,829	6,222,679	279,327	3,693,355	2,249,997
	General treasury.....	Dec. 31, 1923.....	2,309,076	2,265,646	247,606	4,822,328	179,601	2,541,034	2,101,693
	School fund.....	June 30, 1923.....	242,932	675,085	277,198	1,195,245	60,550	1,128,610	85
	Municipal court fund.....	Dec. 31, 1923.....	95	5,635		5,730		95	5,635
	Firemen's relief fund.....	Dec. 31, 1923.....	4,533			4,533		4,533	
	License fund.....	Dec. 31, 1923.....		1,084		1,084			1,084
	Sinking fund.....	Dec. 31, 1923.....	48,258	90,140	21,936	160,334	29,834	6,000	124,500
	Public trust fund.....	Dec. 31, 1923.....	10,660	18,671	3,968	33,299	3,216	13,083	17,000
	Private trust fund.....	Dec. 31, 1923.....		5	121	126	126		
139	MACON, GA.		1,534,353	1,109,205	310,594	2,954,152	364,380	1,367,029	1,222,743
	City corporation.....		1,267,963	588,495	308,362	2,164,820	350,193	1,063,590	751,037
	General treasury.....	Dec. 31, 1923.....	896,664	235,492	50,052	1,182,208	17,963	719,433	444,812
	Hospital fund.....	Dec. 31, 1923.....	70,189	56,134	275	126,598	108	125,590	900
	Water fund.....	Sept. 30, 1923.....	281,465	33,503	3,863	318,831	7,426	216,275	95,130
	Sinking fund.....	Dec. 31, 1923.....	9,347	68,000	52,852	130,199	186	13	130,000
	Public trust fund.....	Dec. 31, 1923.....	1,097		1,182	2,279		2,279	
	Investment funds.....	Sept. 30, Dec. 31, 1923.....	9,201	195,366	200,138	404,705	324,510		80,195
	School district.....		266,390	520,710	2,232	789,332	14,187	303,439	471,706
	General treasury.....	June 30, 1923.....	263,785	287,546	910	552,241	12,609	302,723	236,909
	Public trust fund.....	June 30, 1923.....	1,817	284	1,322	3,423	1,578	716	1,129
	Investment fund.....	June 30, 1923.....	788	232,880		233,668			233,668

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14.]

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

	School district.....		573,339	234,641	290,968	1,098,948	254,999	656,967	186,982
	General treasury.....	June 30, 1923	449,362	234,641	151,747	835,750	111,892	656,967	66,891
	Sinking fund.....	June 30, 1923	123,977		139,221	263,198	143,107		120,091
144	LANCASTER, PA.....		1,132,300	477,163	117,142	1,726,605	395,586	1,192,612	138,407
	City corporation.....		698,408	623	114,973	814,004	104,628	639,753	69,623
	General treasury.....	May 31, 1923	695,369	623	110,075	806,067	98,653	637,791	69,623
	Public trust fund.....	May 31, 1923	3,039		4,898	7,937	5,975	1,962	
	School district.....		433,892	476,540	2,169	912,601	290,958	552,859	68,784
	General treasury.....	June 30, 1923	430,990	451,652	1,220	883,862	290,943	550,294	42,625
	Sinking fund.....	June 30, 1923	2,742	21,194		23,936	15		23,921
	Public trust fund.....	June 30, 1923	160	3,694	949	4,803		2,565	2,238
145	WINSTON-SALEM, N. C.....		1,826,076	8,296,865	120,369	10,243,310	176,140	3,737,750	6,329,420
	General treasury.....	May 31, 1923	1,800,168	4,827,894	87,961	6,716,023	135,623	3,737,529	2,842,871
	Sinking fund.....	June 30, 1923	9,496	43,971	24,838	78,305	30,507	6	47,792
	Public trust funds.....	May 31, 1923	3,355		7,570	10,925	10,010	215	700
	Investment funds.....	May 31, 1923	13,057	3,425,000		3,438,057			3,438,057
146	SHREVEPORT, LA.....		2,334,221	2,123,683	1,184,893	5,642,797	1,324,316	3,096,653	1,221,828
	City corporation.....		1,696,080	1,174,416	814,410	3,684,906	459,846	2,232,107	992,953
	General treasury.....	Dec. 31, 1923	1,450,322	676,789	643,151	2,770,262	271,958	1,649,977	848,327
	Water and sewerage fund.....	Dec. 31, 1923	225,113	139,565	3,346	368,024	3,696	307,919	56,409
	Health funds.....	Dec. 31, 1923	12,625	87,000	422	100,047	8,726	96,321	
	Sinking fund.....	Dec. 31, 1923	1,215	218,869	136,435	356,519	150,817	174,202	32,000
	Public trust funds.....	Dec. 31, 1923	6,374	27,393	31,056	64,823	30,149	3,688	30,986
	Investment funds.....	Dec. 31, 1923	431	24,800		25,231			25,231
	School district.....		638,141	949,267	370,483	1,957,891	864,470	864,546	228,875
	General treasury.....	June 30, 1923	638,141	949,267	370,483	1,957,891	864,470	864,546	228,875
147	JACKSON, MICH.....		1,927,388	1,660,333	506,273	4,093,994	562,467	2,100,455	1,431,072
	City corporation.....		1,173,713	1,660,333	399,798	3,233,844	390,336	1,451,396	1,392,112
	General treasury.....	Dec. 31, 1923	1,004,347	1,610,608	296,004	2,911,049	296,769	1,392,180	1,222,100
	Sinking fund.....	Dec. 31, 1923	143,216	27,599	39,919	210,734	47,659	59,201	103,874
	Public trust funds.....	Dec. 31, 1923	26,110	16,965	33,829	76,904	11,859	15	65,030
	Investment fund.....	Dec. 31, 1923	40			40			40
	Private trust fund.....	Dec. 31, 1923		5,161	29,956	35,117	34,049		1,068
	School district.....		753,675		106,475	860,150	172,131	649,059	38,960
	General treasury.....	July 13, 1923	753,675		106,475	860,150	172,131	649,059	38,960
148	AUGUSTA, GA.....		2,151,690	1,083,714	121,134	3,356,538	68,698	2,277,830	1,010,010
	City corporation.....		1,633,592	1,058,763	101,758	2,794,113	61,945	1,756,109	976,059
	General treasury.....	Dec. 31, 1923	1,506,070	722,337	68,820	2,297,227	38,084	1,546,659	712,484
	Convict labor account.....	Dec. 31, 1923	11,647			11,647		11,647	
	Hospital fund.....	Dec. 31, 1923	108,267	90,000	7,569	205,836	8,033	197,803	
	Sinking fund.....	Dec. 31, 1923	7,608	240,232	5,969	253,809	15,828		237,981
	Private trust fund.....	Dec. 31, 1923		6,194	19,400	25,594			25,594
	School district.....		518,098	24,951	19,376	562,425	6,753	521,721	33,951
	General treasury.....	Sept. 30, 1923	516,209	24,951	19,376	560,536	6,753	521,721	32,062
	Public trust fund.....	Sept. 30, 1923	1,812			1,812			1,812
	Investment fund.....	Sept. 30, 1923	77			77			77

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
149	FRESNO, CALIF.		\$3,315,401	\$2,808	\$695,904	\$4,014,113	\$732,860	\$3,231,010	\$50,243
	City corporation		1,795,871	2,307	589,853	2,388,031	568,357	1,783,867	35,807
	General treasury	June 30, 1923	1,156,972	2,307	549,224	1,708,503	530,651	1,175,545	2,307
	Special assessment fund	Dec. 31, 1923	558,587			558,587		558,587	
	Sinking fund	June 30, 1923	77,247		38,657	115,904	35,782	46,622	33,500
	Public trust fund	June 30, 1923	3,065		1,972	5,037	1,924	3,113	
	School district		1,519,530	501	106,051	1,626,082	164,503	1,447,143	14,436
	General treasury	June 30, 1923	1,384,866	501	46,338	1,431,705	101,115	1,330,089	501
	Sinking fund	June 30, 1923	134,664		59,713	194,377	63,388	117,054	13,935
150	QUINCY, MASS.		3,069,754	2,655,880	623,497	6,349,131	883,853	2,822,212	2,643,066
	General treasury	Dec. 31, 1923	3,047,064	2,585,027	616,988	6,249,079	871,048	2,794,106	2,583,925
	License fund	Dec. 31, 1923	147	4,745		4,892		147	4,745
	Library petty cash fund	Dec. 31, 1923			100	100	100		
	Public trust funds	Dec. 31, 1923	22,543	55,043	4,844	82,430	11,055	27,959	43,416
	Private trust funds	Dec. 31, 1923		11,065	1,565	12,630	1,650		10,980
151	PASADENA, CALIF.		5,218,764	2,644,153	1,389,769	9,252,686	1,731,208	6,854,260	617,218
	City corporation		3,669,668	1,383,464	775,505	5,828,637	775,237	4,560,743	492,657
	General treasury	June 30, 1923	2,869,919	1,202,679	614,252	4,686,850	523,077	3,847,663	316,110
	Special assessment fund	June 30, 1923	608,551			608,551		608,551	
	Sinking fund	June 30, 1923	159,367	166,310	146,100	471,777	234,239	94,547	142,991
	Public trust funds	June 30, 1923	12,750	301	15,153	28,204	17,921	9,982	301
	Investment fund	June 30, 1923	19,081	14,174		33,255			33,255
	School district		1,549,096	1,260,689	614,264	3,424,049	1,005,971	2,293,517	124,561
	General treasury	June 30, 1923	1,398,800	1,237,562	552,572	3,188,934	897,365	2,217,127	74,442
	Sinking funds	June 30, 1923	150,296	23,127	61,692	235,115	108,606	76,390	50,119
152	TOPEKA, KANS.		2,116,229	702,236	422,521	3,240,986	642,992	2,214,398	383,596
	City corporation		1,314,935	614,399	282,775	2,212,109	568,404	1,383,720	259,985
	General treasury	Dec. 31, 1923	954,934	425,817	197,843	1,578,594	280,303	1,243,368	54,923
	Library fund	Dec. 31, 1923	176	16,155	385	16,716	3,518	12,198	1,000
	Sinking funds	Dec. 31, 1923	348,425	154,076	81,926	584,427	279,491	120,881	184,055
	Public trust funds	Dec. 31, 1923	11,381	18,351	2,605	32,337	5,057	7,273	20,007
	Investment fund	Dec. 31, 1923	19		16	35	35		

	School district.....		801,294	87,837	139,746	1,028,877	74,588	830,678	123,611
	General treasury.....	June 30, 1923	797,899	37,131	115,962	950,992	66,544	819,860	64,579
	Sinking fund.....	June 30, 1923	1,685	43,988	16,561	62,234	5,797	73	56,364
	Public trust fund.....	June 30, 1923	111	6,684	3,450	10,245	331	9,254	660
	Investment fund.....	June 30, 1923	1,599	34	3,773	5,406	1,916	1,482	2,008
153	ATLANTIC CITY, N. J.....		5,102,218	6,395,505	1,342,463	12,840,186	1,109,095	6,278,733	5,452,358
	General treasury.....	Dec. 31, 1923	4,886,949	5,766,144	1,043,318	11,701,411	1,029,846	6,218,412	4,453,153
	Firemen's relief fund.....	Dec. 31, 1923	21,820			21,820		21,820	
	Sinking fund.....	Dec. 31, 1923	165,486	584,746	262,918	1,013,150	61,945		951,205
	Public trust funds.....	Dec. 31, 1923	27,963	44,615	31,227	103,805	17,304	38,501	48,000
154	KALAMAZOO, MICH.....		2,244,434	3,098,052	1,182,373	6,524,859	1,249,695	2,606,482	2,668,682
	City corporation.....		1,278,355	2,265,732	738,231	4,282,318	829,090	1,220,361	2,232,867
	General treasury.....	Dec. 31, 1923	1,113,802	1,983,753	531,562	3,629,117	630,712	1,176,548	1,821,857
	Sinking funds.....	Dec. 31, 1923	163,709	218,718	204,778	587,205	195,115	43,813	348,277
	Investment funds.....	Dec. 31, 1923		844		37,728			37,728
	Private trust fund.....	Dec. 31, 1923		26,377	1,891	28,268	3,263		25,005
	School district.....		966,079	832,320	444,142	2,242,541	420,605	1,386,121	435,815
	General treasury.....	May 31, 1923	966,079	832,320	444,142	2,242,541	420,605	1,386,121	435,815
155	LAKEWOOD, OHIO.....		2,634,382	2,314,238	1,229,531	6,178,151	1,623,611	3,124,102	1,430,438
	City corporation.....		1,372,558	1,604,383	1,086,027	4,062,968	1,237,366	1,522,380	1,303,222
	General treasury.....	Dec. 31, 1923	1,059,160	880,402	804,757	2,744,519	776,159	1,269,542	698,618
	Fee and special fund.....	Dec. 31, 1923	8,795			8,795		8,795	
	Sinking funds.....	Dec. 31, 1923	303,671	678,691	186,761	1,169,123	366,751	243,120	559,252
	Public trust funds.....	Dec. 31, 1923	932	402	4,924	6,258	5,323	923	12
	Private trust funds.....	Dec. 31, 1923		44,888	89,585	134,473	89,133		45,340
	School district.....		1,261,824	709,855	143,504	2,115,183	386,245	1,601,722	127,216
	General treasury.....	Aug. 31, 1923	914,443	543,765	27,618	1,485,826	147,293	1,307,211	31,322
	Fee and special fund.....	Aug. 31, 1923	3,871			3,871		3,871	
	Library fund.....	Aug. 31, 1923	49,030	151,782	3,750	204,562	118,368	84,412	1,782
	Sinking funds.....	Aug. 31, 1923	294,480	14,308	112,136	420,924	120,584	206,228	94,112
156	MALDEN, MASS.....		2,236,195	2,802,917	388,386	5,427,498	485,549	2,282,316	2,659,633
	General treasury.....	Dec. 31, 1923	2,165,242	2,556,262	358,927	5,080,431	395,604	2,238,207	2,446,620
	Library fund.....	Dec. 31, 1923	24,768	16,694	25	41,487	248	41,239	
	Park fund.....	Dec. 31, 1923	37	1,900	250	2,187		2,187	
	License fund.....	Dec. 31, 1923	217	3,575		3,792		217	3,575
	Sinking funds.....	Dec. 31, 1923	28,465	170,323	25,848	224,636	84,624	12	140,000
	Public trust funds.....	Dec. 31, 1923	16,764	13,175	195	30,134	1,185	454	28,495
	Investment funds.....	Dec. 31, 1923	702	22,503	849	24,054	1,359		22,695
	Private trust fund.....	Dec. 31, 1923		18,485	2,292	20,777	2,529		18,248
157	CHARLOTTE, N. C.....		1,920,550	6,464,976	156,819	8,542,345	137,317	3,199,084	5,205,944
	General treasury.....	May 31, 1923	1,354,264	2,362,013	49,785	3,766,062	84,494	1,612,064	2,069,504
	School fund.....	May 31, 1923	224,024	822,739	88,783	1,135,546	16,960	950,918	167,668
	Library funds.....	May 31, 1923	1,645	10,000	273	11,918	30	11,188	700
	Water fund.....	May 31, 1923	322,028	341,420	17,978	681,426	529	624,914	55,983
	Sinking fund.....	May 31, 1923		35,304		35,304			
	Investment funds.....	May 31, 1923	18,589	2,893,500		2,912,089			2,912,089

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

	City board of audits fund.....	Dec. 31, 1923.....	2,000	166,533	-----	168,533	-----	84,230	84,303
	County supervisors' fund.....	Dec. 31, 1923.....		35,708	-----	35,708	-----	18,308	17,400
	Public trust funds.....	Dec. 31, 1923.....	20,576	3,414	-----	27,945	6,974	15,343	5,628
	Investment funds.....	Dec. 31, 1923.....	4,334		-----	4,334	-----		4,334
	Private trust funds.....	Dec. 31, 1923.....		26,902	-----	28,987	1,880		27,107
162	NEWTON, MASS.....		3,444,622	2,752,525	706,320	6,903,467	396,473	3,932,940	2,574,054
	General treasury.....	Dec. 31, 1923.....	3,374,867	2,517,382	702,124	6,594,373	392,136	3,927,554	2,274,683
	Branch library fund.....	Dec. 31, 1923.....	594		9	603	15	588	
	License fund.....	Dec. 31, 1923.....		5,692		5,692			5,692
	Sinking fund.....	Dec. 31, 1923.....	63,087	218,825	1,286	283,198	1,838		281,360
	Public trust funds.....	Dec. 31, 1923.....	3,888	350	2,479	6,717	1,530	4,798	389
	Investment funds.....	Dec. 31, 1923.....	2,186	10,241	411	12,838	954		11,884
	Private trust fund.....	Dec. 31, 1923.....		35	11	46			46
163	BAY CITY, MICH.....		2,391,401	2,139,329	1,777,893	6,308,623	1,715,471	3,390,535	1,202,617
	City corporation.....		1,509,258	1,819,643	1,180,177	4,509,078	1,473,529	2,153,118	882,431
	General treasury.....	June 30, 1923.....	1,438,837	1,544,727	998,183	3,981,747	1,287,329	2,053,555	640,863
	Sinking fund.....	June 30, 1923.....	70,364	231,367	181,994	483,725	167,913	99,563	216,249
	Investment fund.....	June 30, 1923.....	57	43,549		43,606	18,287		25,319
	School district.....		882,143	319,686	597,716	1,799,545	241,942	1,237,417	320,186
	General treasury.....	June 30, 1923.....	875,367	59,986	551,001	1,486,354	131,682	1,059,486	295,186
	Sinking fund.....	June 30, 1923.....	6,776	259,700	46,715	313,191	110,260	177,931	25,000
164	MCKEESPORT, PA.....		1,547,958	218,471	621,536	2,387,965	387,433	1,718,164	282,368
	City corporation.....		745,209	177,063	75,088	997,360	17,280	761,120	218,960
	General treasury.....	Jan. 7, 1924.....	738,695	140,130	62,490	941,215	16,130	760,073	165,012
	Sinking fund.....	Jan. 7, 1924.....	5,512	32,796	11,692	50,000			50,000
	Investment fund.....	Jan. 7, 1924.....	1,102	4,137	906	6,145	1,150	1,047	3,948
	School district.....		802,749	41,408	546,448	1,390,605	370,153	957,044	63,408
	General treasury.....	July 2, 1923.....	798,840	63	407,203	1,206,115	207,663	957,044	41,408
	Sinking fund.....	July 2, 1923.....	3,900	41,345	139,245	184,490	162,490		22,000
165	NEW CASTLE, PA.....		1,314,574	660,023	569,754	2,544,351	652,933	1,669,967	221,451
	City corporation.....		553,598	276,028	258,693	1,088,319	324,590	658,536	105,193
	General treasury.....	Jan. 7, 1924.....	489,167	272,602	209,270	971,039	235,517	630,907	104,615
	Sinking fund.....	Jan. 7, 1924.....	64,431	578	49,423	114,432	86,225	27,629	578
	Public trust fund.....	Jan. 7, 1924.....		2,848		2,848			
	School district.....		760,976	383,995	311,061	1,456,032	328,343	1,011,431	116,258
	General treasury.....	July 2, 1923.....	760,418	309,929	288,538	1,358,885	300,759	961,868	96,258
	Sinking fund.....	July 2, 1923.....	558	73,519	20,913	94,990	25,427	49,563	20,000
	Investment fund.....	July 2, 1923.....		547	1,610	2,157	2,157		
166	DECATUR, ILL.....		1,559,525	1,021,623	127,443	2,708,591	370,678	1,375,356	962,557
	City corporation.....		891,249	846,809	113,849	1,851,907	334,264	806,155	711,488
	General treasury.....	Apr. 30, 1923.....	874,917	644,438	32,728	1,552,083	121,086	760,367	670,630
	Library fund.....	Apr. 30, 1923.....	1,735	30,725	8,801	41,261	5,837	35,341	83
	Sinking fund.....	Apr. 30, 1923.....	4,266	156,605	61,090	221,961	192,961		29,000
	Public trust funds.....	Apr. 30, 1923.....	10,331	15,029	10,695	36,055	13,833	10,447	11,775
	Private trust funds.....	Apr. 30, 1923.....		12	535	547	547		

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
166	DECATUR, ILL.—Continued.								
	School district.....		\$668,276	\$174,814	\$13,594	\$856,684	\$36,414	\$569,201	\$251,069
	General treasury.....	June 30, 1923.....	655,957	114,623	7,602	778,182	29,605	569,096	179,481
	Sinking fund.....	June 30, 1923.....	11,533	59,244	5,992	76,769	5,181		71,588
	Public trust funds.....	June 30, 1923.....	119			119	14	105	
	Investment fund.....	June 30, 1923.....	667	947		1,614	1,614		
167	OAK PARK, ILL.								
	City corporation.....		2,132,485	1,737,902	755,473	4,625,860	645,620	3,109,175	871,065
	General treasury.....	Dec. 31, 1923.....	1,080,329	1,499,037	400,918	2,980,284	564,002	1,713,425	702,857
	Library fund.....	Dec. 31, 1923.....	1,043,076	1,468,574	338,283	2,849,933	523,810	1,674,338	651,785
	Public trust funds.....	May 31, Dec. 31, 1923.....	24,382	213	10,864	35,459	8,187		
	Investment funds.....	Dec. 31, 1923.....	12,658	17,659	42,360	72,677	18,737	11,815	42,125
	Private trust funds.....	Dec. 31, 1923.....	213		1,900	2,113	1,900		213
	School district.....			12,591	7,511	20,102	11,368		8,734
	General treasury.....	June 30, Dec. 31, 1923.....	1,012,547	168,143	350,516	1,531,206	76,538	1,311,915	142,733
	Public trust fund.....	June 30, 1923.....	999,299	168,143	350,042	1,517,484	73,698	1,306,635	137,241
	Park district.....		13,248		474	13,722	2,930	5,280	5,512
	General treasury.....	Mar. 31, 1923.....	39,609	70,722	4,039	114,370	5,080	83,835	25,455
			39,609	70,722	4,039	114,370	5,080	83,835	25,455
168	CHELSEA, MASS.								
	General treasury.....	Dec. 31, 1923.....	2,199,075	1,845,988	211,249	4,256,312	163,563	2,229,368	1,863,351
	License fund.....	Dec. 31, 1923.....	2,166,470	1,805,252	190,153	4,161,875	163,563	2,228,921	1,769,391
	Sinking fund.....	Dec. 31, 1923.....	21	194		215		21	194
	Public trust funds.....	Dec. 31, 1923.....	31,506	29,387	21,096	81,989			81,989
	Investment fund.....	Dec. 31, 1923.....	1,078			1,078		426	652
				11,155		11,155			11,155
169	KENOSHA, WIS.								
	General treasury.....	Dec. 31, 1923.....	2,333,247	2,165,147	439,548	4,937,942	754,699	2,506,580	1,676,663
	School funds.....	Dec. 31, 1923.....	1,376,295	1,757,714	227,698	3,361,707	577,931	1,223,638	1,560,138
	Library fund.....	Dec. 31, 1923.....	726,907	318,877	72,605	1,118,389	85,599	1,005,191	27,599
	Park fund.....	Dec. 31, 1923.....	39,319		48,064	87,383	37,627	49,756	
	Water fund.....	Dec. 31, 1923.....	619		51,536	52,155	47,364	4,791	
	Public trust funds.....	Dec. 31, 1923.....	173,126	56,219	34,626	263,971	2,748	217,271	43,952
	Investment funds.....	Dec. 31, 1923.....	11,486	19,350	3,906	34,742	3,430	5,933	25,379
			5,495	12,987	1,113	19,595			19,595

170	HAMMOND, IND.		2,285,237	1,352,878	581,517	4,219,632	317,103	2,957,799	944,730
	City corporation		1,599,133	692,760	413,061	2,704,954	219,207	1,858,040	627,707
	General treasury	Dec. 31, 1923	780,385	360,601	339,435	1,480,421	98,389	1,079,877	302,155
	Special assessment funds	Dec. 31, 1923	766,710	22,830	1,024	790,564	647	760,583	29,034
	Sinking fund	Dec. 31, 1923	31,434	414	19,635	51,483	18,298	15,331	17,854
	Public trust funds	Dec. 31, 1923	20,604	14,423	11,801	46,828	6,592	1,949	38,287
	Private trust fund	Dec. 31, 1923		294,492	41,166	335,658	95,281		240,377
	School district		686,104	660,118	168,456	1,514,678	97,896	1,099,759	317,023
	General treasury	July 31, 1923	686,104	660,118	168,456	1,514,678	97,896	1,099,759	317,023
171	GALVESTON, TEX.		1,896,710	1,039,634	486,383	3,422,727	1,294,124	1,529,684	598,919
	General treasury	June 30, 1923	898,081	74,530	33,746	1,006,357	56,319	925,985	24,053
	School fund	July 10, 1923	365,533	535,711	58,000	959,244	630,568	324,269	4,407
	Sinking fund	June 30, 1923	594,786	426,984	384,709	1,406,479	596,989	279,430	530,060
	Public trust fund	July 10, 1923	978		489	1,467	1,467		
	Investment fund	June 30, 1923	37,332			37,332			37,332
	Private trust fund	June 30, 1923		2,409	9,439	11,848	8,781		3,067
172	MOUNT VERNON, N. Y.		2,863,714	1,671,531	1,967,478	6,502,723	1,858,370	3,332,510	1,311,843
	City corporation		1,686,587	1,461,646	1,389,558	4,537,791	1,405,313	1,932,837	1,199,641
	General treasury	Dec. 31, 1923	1,284,523	1,007,019	980,064	3,271,606	718,600	1,681,024	871,982
	Boiler inspection fund	Dec. 31, 1923	152			152		152	
	County supervisors' fund	Dec. 31, 1923	2,516	88,616		91,132	9,592	81,540	
	License funds	Dec. 31, 1923		2,785		2,785			2,785
	Cash in transit	Dec. 31, 1923			15	15			15
	Sinking fund	Dec. 31, 1923	384,018	352,146	399,894	1,136,058	666,362	164,052	305,644
	Public trust funds	Dec. 31, 1923	15,378	11,080	9,585	36,043	10,759	6,069	19,215
	School district		1,177,127	209,885	577,920	1,964,932	453,057	1,399,873	112,202
	General treasury	Dec. 31, 1923	1,177,045	209,885	577,920	1,964,850	453,057	1,399,673	112,120
	Public trust fund	Dec. 31, 1923	82			82			82
173	BEAUMONT, TEX.		1,484,161	2,390,218	177,550	4,051,929	1,707,650	1,670,875	673,404
	General treasury	June 30, 1923	813,210	2,241,142	64,225	3,118,577	1,438,452	1,195,523	484,602
	School fund	June 30, 1923	357,794	115,360	3,435	476,589	5,151	325,439	145,999
	Sinking fund	June 30, 1923	312,987	29,219	105,088	447,294	257,412	149,913	39,969
	Investment funds	June 30, 1923	170	526		696			696
	Private trust fund	June 30, 1923	3,971	3,971	4,802	8,773	6,635		2,138
174	WOONSOCKET, R. I.		1,667,604	3,662,687	809,360	6,139,711	655,204	1,879,565	3,604,942
	General treasury	Dec. 31, 1923	1,571,763	3,207,438	668,329	5,447,530	423,719	1,870,867	3,152,944
	Library fund	Dec. 31, 1923	392		1,832	2,224	2,191	33	
	License fund	Dec. 31, 1923		956		956			956
	Sinking fund	Dec. 31, 1923	82,790	452,140	123,718	658,648	212,930		445,718
	Public trust funds	Dec. 31, 1923	12,719	2,153	15,481	30,353	16,364	8,665	5,324
175	PITTSFIELD, MASS.		1,919,070	1,453,493	235,475	3,608,038	259,849	1,802,443	1,545,746
	General treasury	Dec. 31, 1923	1,918,130	1,423,246	234,441	3,575,817	257,673	1,801,503	1,516,641
	License fund	Dec. 31, 1923	940	8,615		9,555		940	8,615
	High school lunch fund	June 30, 1923		11,729	110	11,839	240		11,599
	Private trust fund	Dec. 31, 1923		9,903	924	10,827	1,936		8,891

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14.]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
176	PERTH AMBOY, N. J.		\$1,984,645	\$3,710,582	\$491,278	\$6,186,505	\$477,732	\$1,993,476	\$3,715,297
	General treasury	Dec. 31, 1923	1,801,199	2,562,619	426,938	4,790,756	387,355	1,476,022	2,927,379
	School fund	June 30, 1923	129,694	390,240	44,284	564,218	61,183	503,035	
	Firemen's relief fund	Dec. 31, 1923	5,869			5,869		5,869	
	License fund	Dec. 31, 1923		1,258	200	1,458	200		1,258
	Municipal court fund	Dec. 31, 1923		10,160		10,160			10,160
	Sinking fund	Dec. 31, 1923	44,765	741,785	18,815	805,365	28,865		776,500
	Public trust fund	Dec. 31, 1923	3,118	4,520	1,041	8,679	129	8,550	
177	MONTGOMERY, ALA.		1,191,956	565,340	114,020	1,871,316	117,403	937,095	816,818
	General treasury	June 30, 1923	1,191,111	559,840	113,505	1,864,456	116,847	930,791	816,818
	Library fund	Dec. 31, 1923	845	5,500	515	6,860	556	6,304	
178	STOCKTON, CALIF.		2,629,928	207,246	2,189,808	5,026,982	1,589,732	3,083,715	353,535
	City corporation		1,684,956	206,482	1,373,246	3,264,684	1,337,639	1,628,196	298,849
	General treasury	Dec. 31, 1923	1,257,323	58,190	1,355,644	2,671,157	1,309,850	1,198,582	162,725
	Special assessment fund	Dec. 31, 1923	416,472			416,472		416,472	
	Sinking fund	Dec. 31, 1923		64,725	4,675	69,400	4,675		64,725
	Public trust funds	Dec. 31, 1923		7,160	9,623	27,944	14,802	13,142	
	Private trust funds	Dec. 31, 1923		76,407	3,304	79,711	8,312		71,399
	School district		944,972	764	816,562	1,762,298	252,093	1,455,519	54,666
	General treasury	June 30, 1923	803,639	764	694,322	1,498,725	122,266	1,375,695	764
	Sinking fund	June 30, 1923	141,195		119,966	261,161	127,415	79,824	53,922
	Public trust fund	June 30, 1923	138		2,274	2,412	2,412		
179	MEDFORD, MASS.		2,051,504	1,833,422	585,848	4,470,774	668,467	2,224,074	1,578,233
	General treasury	Dec. 31, 1923	2,034,860	1,730,112	572,183	4,337,155	657,528	2,223,767	1,455,860
	License fund	Dec. 31, 1923	307	3,556		3,863		307	3,556
	Sinking fund	Dec. 31, 1923	12,504	70,028	9,451	91,983	6,437		85,546
	Public trust funds	Dec. 31, 1923	3,833		257	4,090	251		3,839
	Investment fund	Dec. 31, 1923		22,476		22,476			22,476
	Private trust fund	Dec. 31, 1923		7,250	3,957	11,207	4,251		6,956

180	LIMA, OHIO		1,529,306	2,986,071	886,213	5,401,590	1,395,861	2,885,693	1,120,036
	City corporation		883,459	2,411,711	696,843	3,992,013	745,572	2,211,138	1,035,303
	General treasury	Dec. 31, 1923	620,157	1,672,462	663,595	2,956,214	664,017	1,877,014	414,283
	Library fund	Dec. 31, 1923	831	11,566	183	12,580	2,609	8,971	1,000
	Fee and special fund	Dec. 31, 1923	9,203			9,203		9,203	
	Sinking funds	Dec. 31, 1923	251,177	723,293	31,333	1,005,803	77,746	312,459	615,598
	Public trust funds	Dec. 31, 1923	2,091	1,270	500	3,861		2,591	1,270
	Private trust fund	Dec. 31, 1923		1,232	4,352		1,200		3,152
	School district		645,847	574,360	189,370	1,409,577	650,289	674,555	84,733
	General treasury	Aug. 31, 1923	635,645	574,360	189,370	1,399,375	650,289	664,353	84,733
	Fee and special fund	Aug. 31, 1923	10,202			10,202		10,202	
181	CHARLESTON, W. VA.		1,303,417	659,886	937,076	2,900,379	463,406	2,079,344	357,629
	City corporation		655,926	655,390	403,355	1,714,671	290,774	1,086,422	337,475
	General treasury	June 30, 1923	535,074	548,447	140,766	1,224,287	89,712	1,001,222	133,353
	Sinking funds	June 30, 1923	120,852	106,943	262,589	490,384	201,062	85,200	204,122
	School district		647,491	533,721	533,721	1,185,708	172,632	992,922	20,154
	General treasury	June 30, 1923	538,120	3,223	478,962	1,020,305	93,814	920,286	6,205
	Library fund	June 30, 1923	12,864	36	893	13,793	3,467	10,314	12
	Sinking funds	June 30, 1923	96,416	1,237	50,332	147,985	72,726	61,322	13,937
	Public trust fund	June 30, 1923	91		3,534	3,625	2,625	1,000	
182	LEXINGTON, KY.		1,257,099	1,625,019	1,106,369	3,988,487	830,650	1,540,621	1,617,216
	General treasury	Dec. 31, 1923	1,154,111	821,820	694,190	2,670,121	601,367	840,711	1,228,043
	School fund	June 30, 1923	72,478	514,541	279,656	866,675	41,670	573,252	251,753
	Library fund	Dec. 31, 1923	2,747	9,048	403	12,198	901	9,793	1,504
	Cash in transit	Dec. 31, 1923		9,334		334	334		
	Sinking funds	June 30, Dec. 31, 1923	15,893	196,258	104,683	316,834	140,743	111,655	64,436
	Public trust funds	Dec. 31, 1923	11,676	20,480	26,606	58,762	45,575	5,210	7,977
	Investment fund	Dec. 31, 1923	194	4,504		4,698			4,698
	Private trust fund	Dec. 31, 1923		58,034	831	58,865	60		58,805
183	GREENSBORO, N. C.		1,127,797	2,378,682	340,656	3,847,135	424,350	2,660,553	762,232
	General treasury	May 31, 1923	972,363	2,187,299	287,693	3,447,355	320,511	2,659,800	467,044
	Sinking funds	May 31, 1923	154,929	190,986	51,084	396,999	103,238	753	293,008
	Public trust fund	May 31, 1923	505	397	1,879	2,781	601		2,180
184	PUEBLO, COLO.		2,000,734	2,146,618	168,420	4,315,772	198,950	2,271,708	1,845,114
	City corporation		1,427,204	1,675,684	121,701	3,224,589	142,811	1,650,972	1,430,806
	General treasury	Dec. 31, 1923	672,978	850,632	71,136	1,594,746	84,310	985,612	524,824
	Library fund	Dec. 31, 1923	837	9,000		9,837		9,837	
	Water funds	Dec. 31, 1923	351,633	551,580	3,304	906,517	2,875	365,080	538,562
	Sinking funds	Dec. 31, 1923	386,457	252,135	35,092	673,684	46,687	285,059	341,938
	Public trust funds	Dec. 31, 1923	14,634	10,657	10,169	35,460	8,939	5,384	21,137
	Investment funds	Dec. 31, 1923	665	1,680	2,000	4,345			4,345
	School district		573,530	470,934	46,719	1,091,183	56,139	620,736	414,308
	General treasury	June 30, 1923	548,989	306,385	39,108	894,482	44,812	605,252	244,418
	Sinking funds	June 30, 1923	24,380		7,611	31,991	11,327	15,484	5,180
	Investment funds	June 30, 1923	161	164,549		164,710			164,710

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
185	SALEM, MASS.		\$2,205,329	\$2,123,288	\$194,274	\$4,522,891	\$272,066	\$1,931,929	\$2,318,896
	General treasury	Dec. 31, 1923.	2,186,060	2,038,223	187,750	4,412,033	261,202	1,871,353	2,279,478
	Library fund	Dec. 31, 1923.	1,010	30,564	333	31,907	2,346	28,551	1,010
	Water fund	Dec. 31, 1923.	4,022	8,334	1,225	13,581	10	11,028	2,543
	License fund	Dec. 31, 1923.	152	1,955		2,107		152	1,955
	Sinking fund	Dec. 31, 1923.	228	1,031	35	1,294	273		1,021
	Public trust funds	Dec. 31, 1923.	12,755	34,409	1,849	49,013	4,501	20,845	23,667
	Investment fund	Dec. 31, 1923.	1,102			1,102			1,102
	Private trust fund	Dec. 31, 1923.		8,772	3,082	11,854	3,734		8,120
186	MADISON, WIS.		2,754,994	2,932,203	869,458	6,526,655	1,046,050	2,848,393	2,632,212
	General treasury	Dec. 31, 1923.	2,278,364	1,478,057	495,919	4,252,340	676,223	1,767,912	1,808,205
	School funds	June 30, 1923.	75,602	1,261,958	41,441	1,379,001	85,593	937,854	355,554
	Library fund	Dec. 31, 1923.	897		912	1,809	1,074	735	
	Sinking fund	Dec. 31, 1923.	389,047	143,613	285,331	817,991	271,732	137,145	409,114
	Public trust funds	June 30, Dec. 31, 1923.	9,228	19,381	15,855	44,464	11,428	4,747	28,289
	Investment funds	June 30, Dec. 31, 1923.	1,856	12,500		14,356			14,356
	Private trust fund	Dec. 31, 1923.		16,694		16,694			16,694
187	EVERETT, MASS.		1,981,317	2,231,376	596,666	4,809,359	386,413	2,288,139	2,134,807
	General treasury	Dec. 31, 1923.	1,938,793	1,896,585	554,575	4,389,953	223,143	2,287,928	1,878,882
	License fund	Dec. 31, 1923.	211	2,410		2,621		211	2,410
	Cash in transit	Dec. 31, 1932.		70,000		70,000	70,000		
	Sinking funds	Dec. 31, 1923.	17,313	207,130	37,766	262,209	63,227		198,982
	Public trust fund	Dec. 31, 1923.	25,000	41		25,041	90		24,951
	Investment fund	Dec. 31, 1923.		20,620		20,620			20,620
	Private trust fund	Dec. 31, 1923.		34,590	4,325	38,915	29,953		8,962
188	BUTTE, MONT.		1,188,695	559,802	232,544	1,981,041	200,395	1,105,658	674,988
	City corporation		757,021	524,271	214,296	1,495,588	180,047	693,938	621,603
	General treasury	Apr. 30, 1923.	625,945	463,305	98,339	1,187,589	110,885	597,598	479,106
	Sinking funds	Apr. 30, 1923.	119,083		83,485	202,568	65,118	91,450	45,000
	Public trust fund	Apr. 30, 1923.	11,993	60,966	32,472	105,431	4,044	4,890	96,497
	School district		431,674	35,531	18,248	485,453	20,348	411,720	53,385
	General treasury	June 30, 1923.	401,470	35,531	5,547	442,548	4,085	396,400	42,063
	Sinking fund	June 30, 1923.	30,204		12,701	42,905	16,263	15,320	11,322

189	FITCHBURG, MASS.		2,045,796	2,410,591	412,143	4,868,530	358,454	2,190,549	2,319,527
	General treasury	Nov. 30, 1923	1,949,095	2,139,143	299,595	4,387,833	354,934	2,072,816	1,960,083
	Hospital fund	Nov. 30, 1923	70,015	42,353	208	112,576	316	112,260	601
	Library fund	Nov. 30, 1923	602	529	42	1,173	5	567	8,170
	License fund	Nov. 30, 1923	5,835	8,170	103,153	284,529	1,826	4,906	282,703
	Sinking fund	Nov. 30, 1923	20,249	6,012	4,290	30,551	1,025	4,906	24,620
	Public trust funds	Nov. 30, 1923		38,843	4,855	43,698	348		43,350
	Private trust funds	Nov. 30, 1923							
190	EAST CHICAGO, IND.		1,829,627	393,874	635,698	2,859,199	633,241	1,791,477	434,481
	City corporation		1,197,246	393,490	336,807	1,927,543	283,031	1,242,415	402,097
	General treasury	Dec. 31, 1923	610,492	91,347	220,258	922,097	151,411	692,456	78,230
	Special assessment funds	Dec. 31, 1923	571,176		21,089	592,265	29,189	549,959	13,117
	Sinking fund	Dec. 31, 1923	15,578	7,702	40,135	63,415	40,415		23,000
	Private trust funds	Dec. 31, 1923		294,441	55,325	349,766	62,016		287,750
	School district		632,381	384	298,891	931,656	350,210	549,062	32,384
	General treasury	July 31, 1923	632,381	384	298,891	931,656	350,210	549,062	32,384
191	SAN JOSE, CALIF.		2,809,361	148,007	159,321	3,116,689	265,807	2,645,205	205,677
	City corporation		1,912,471	102,950	117,909	2,133,420	177,485	1,796,788	159,147
	General treasury	Nov. 30, 1923	612,212	54,730	116,354	783,296	174,124	499,835	109,337
	Special assessment fund	Nov. 30, 1923	1,295,840			1,295,840		1,295,840	
	Sinking fund	Nov. 30, 1923		22,925		22,925			22,925
	Public trust fund	Nov. 30, 1923	1,688	3,319	1,312	6,319	3,025		2,181
	Investment fund	Nov. 30, 1923	2,731	20,212		22,943		1,113	22,943
	Private trust funds	Nov. 30, 1923		1,764	333	2,097	336		1,761
	School district		896,890	45,057	41,322	983,269	88,322	848,417	46,530
	General treasury	June 30, 1923	801,383	45,057	34,287	880,707	81,023	799,684	
192	WILLIAMSPORT, PA.		1,191,557	314,145	258,851	1,764,553	377,165	1,149,131	238,257
	City corporation		593,272	243,311	160,990	997,573	221,881	666,785	108,907
	General treasury	Jan. 7, 1924	590,764	186,397	109,753	886,914	155,366	641,424	90,124
	Annexed territory fund	Jan. 7, 1924		3,536		3,536		3,536	
	Sinking fund	Jan. 7, 1924	2,295	51,878	45,061	99,234	60,108	20,343	18,783
	Investment fund	Jan. 7, 1924	213	1,500	6,176	7,889	6,407	1,482	
	School district		598,285	70,834	97,861	766,980	155,284	482,346	129,350
	General treasury	July 2, 1923	594,611	12,471	12,631	619,713	49,047	444,816	125,850
	Sinking fund	July 2, 1923	2,952	58,363	82,142	143,457	103,894	36,063	3,500
	Public trust fund	July 2, 1923	722		3,088	3,810	2,343	1,467	
193	WEST HOBOKEN, N. J.		1,044,836	1,255,194	176,762	2,476,792	259,131	1,191,969	1,025,692
	General treasury	Dec. 31, 1923	796,398	802,897	79,624	1,678,919	32,159	645,823	1,000,937
	School fund	June 30, 1923	219,929	388,540	78,624	687,093	148,660	526,106	12,327
	Firemen's relief fund	Dec. 31, 1923	2,603			2,603		2,603	
	License fund	Dec. 31, 1923	72	726		798		72	726
	Municipal court fund	Dec. 31, 1923		1,702		1,702			1,702
	Sinking fund	Dec. 31, 1923	19,763	46,329	4,647	70,739	60,739		10,000
	Public trust fund	Dec. 31, 1923	6,071	15,000	13,867	34,938	17,573	17,365	

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

	School district.....		749,977	779,933	36,954	1,566,864	730,932	791,653	44,279
	General treasury.....	July 31, 1923	749,407	779,933	36,873	1,566,213	730,861	791,348	44,004
	Public trust fund.....	July 31, 1923	570		81	651	71	305	275
	County supervisors' fund.....		31,298	1,801		33,099		32,607	492
	General treasury.....	Feb. 28, 1923	31,298	1,801		33,099		32,607	492
198	SPRINGFIELD, MO.....		961,822	137,427	477,118	1,576,367	398,494	1,157,707	20,166
	City corporation.....		463,721	13,300	85,981	563,002	93,223	451,730	18,049
	General treasury.....	June 30, 1923	431,457	9,018	83,527	524,002	90,793	428,164	5,045
	Special assessment fund.....	June 30, 1923	19,545			19,545		19,545	
	Sinking fund.....	June 30, 1923	12,719		1,813	14,532	1,511	4,021	9,000
	Public trust fund.....	June 30, 1923		1,200		1,200			1,200
	Private trust fund.....	June 30, 1923		3,082	641	3,723	919		2,804
	School district.....		498,101	124,127	391,137	1,013,365	305,271	705,977	2,117
	General treasury.....	June 30, 1923	453,475	124,127	376,437	954,039	246,435	705,977	1,627
	Sinking fund.....	June 30, 1923	44,626		14,700	59,326	58,836		490
199	WACO, TEX.....		1,467,918	1,343,990	992,136	3,804,044	1,215,832	1,684,803	903,409
	General treasury.....	Mar. 31, 1923	895,340	64,212	398,572	1,358,124	441,678	533,289	383,157
	School fund.....	Aug. 31, 1923	163,657	358,362	277,965	799,984	13,367	760,197	26,420
	Library fund.....	Dec. 31, 1923	1,922	14,939	2,488	19,349	3,002	16,347	
	Park fund.....	Sept. 30, 1923	551	42,968	5,961	49,480	1,023	39,242	9,215
	Water fund.....	Mar. 31, 1923	188,340	4,645	8,563	201,548	5,696	148,962	46,890
	Cemetery fund.....	Mar. 31, 1923	15,443	4,015	3,809	23,267	7,164	16,103	
	Cash in transit.....	Mar. 31, 1923		9,893		9,893	9,893		
	Sinking fund.....	Mar. 31, 1923	201,633	837,340	289,646	1,328,619	730,198	170,663	427,758
	Investment funds.....	Mar. 31, 1923	1,032	5,495		6,527			6,527
	Private trust fund.....	Mar. 31, 1923		2,121	5,132	7,253	3,811		3,442
200	MUSKEGON, MICH.....		1,986,638	1,639,576	240,821	3,867,035	153,872	2,260,320	1,452,843
	City corporation.....		1,112,162	1,466,598	120,347	2,699,107	103,638	1,402,177	1,193,292
	General treasury.....	Dec. 31, 1923	889,688	1,440,619	118,766	2,449,073	81,952	1,283,127	1,083,994
	Sinking fund.....	Dec. 31, 1923	208,356	1,637		209,993	21,058	119,050	69,885
	Public trust fund.....	Dec. 31, 1923	14,118			14,118			14,118
	Investment funds.....	Dec. 31, 1923		10,137		10,137			10,137
	Private trust fund.....	Dec. 31, 1923		14,205	1,581	15,786	628		15,158
	School district.....		874,476	172,978	120,474	1,167,928	50,234	858,143	259,551
	General treasury.....	June 30, 1923	654,395	64,054	107,771	826,220	25,721	697,991	102,508
	Public trust funds.....	June 30, 1923	220,081	108,924	12,703	341,708	24,513	160,152	157,043
201	LORAIN, OHIO.....		1,889,535	1,184,672	927,521	4,001,728	872,349	2,012,795	1,116,584
	City corporation.....		1,193,539	1,030,626	523,075	2,747,240	526,933	1,182,474	1,037,833
	General treasury.....	Dec. 31, 1923	873,297	635,232	405,558	1,914,087	365,934	953,381	594,772
	Fee and special fund.....	Dec. 31, 1923	10,527			10,527		10,527	
	Library fund.....	Dec. 31, 1923	698	11,880	4,407	16,985	5,402	11,552	31
	Sinking funds.....	Dec. 31, 1923	297,214	379,225	77,468	753,907	108,326	202,925	442,656
	Public trust funds.....	Dec. 31, 1923	11,803	235	30,060	42,098	38,069	4,089	
	Private trust funds.....	Dec. 31, 1923		4,054	5,582	9,636	9,262		374
	School district.....		695,996	154,046	404,446	1,254,488	345,416	830,321	78,751
	General treasury.....	Aug. 31, 1923	554,115	154,046	395,675	1,103,836	337,348	719,737	46,751
	Fee and special fund.....	Aug. 31, 1923	10,192			10,192		10,192	
	Sinking fund.....	Aug. 31, 1923	131,689		8,771	140,460	8,068	100,392	32,000

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
202	MUNCIE, IND.		\$1,891,835	\$210,838	\$509,800	\$2,612,473	\$528,485	\$1,864,663	\$219,325
	City corporation		1,195,608	188,803	154,409	1,538,820	198,142	1,153,388	187,290
	General treasury	Dec. 31, 1923	411,236	76,350	80,294	567,880	87,912	415,383	64,585
	Special assessment fund	Dec. 31, 1923	673,047		829	673,876	2,752	671,124	
	Library cash fund	Dec. 31, 1923	806	51	180	1,037	229	407	401
	Cemetery fund	Dec. 31, 1923	27,932	15,903	3,411	47,246	1,546	42,615	3,085
	Sinking funds	Dec. 31, 1923	55,750	2,182	22,482	80,414	44,527	20,887	15,000
	Public trust funds	Dec. 31, 1923	26,837	3,991	30,503	61,331	42,108	2,972	16,251
	Private trust funds	Dec. 31, 1923		90,326	16,710	107,036	19,068		87,968
	School district		696,227	22,035	355,391	1,073,653	330,343	711,275	32,035
	General treasury	July 31, 1923	631,815	22,035	340,864	994,714	315,384	657,295	22,035
	Sinking fund	July 31, 1923	64,412		14,527	78,939	14,959	53,980	10,000
203	PONTIAC, MICH.		2,136,917	2,254,348	601,545	4,992,810	797,683	1,851,140	2,343,987
	City corporation		1,336,302	1,809,561	597,836	3,743,699	795,924	1,116,434	1,831,341
	General treasury	Dec. 31, 1923	1,331,149	1,408,830	478,347	3,218,326	688,344	953,771	1,576,211
	Sinking funds	Dec. 31, 1923	80	321,066	113,547	434,693	106,880	161,885	165,928
	Public trust fund	Dec. 31, 1923	160	1,427	5,942	7,529	400	40	7,089
	Investment funds	Dec. 31, 1923	4,913	78,238		83,151	300	738	82,113
	School district		800,615	444,787	3,709	1,249,111	1,759	734,706	512,646
	General treasury	June 30, 1923	787,586	424,787		1,212,373	1,321	734,706	476,346
	Sinking fund	June 30, 1923	13,029	20,000	3,709	36,738	438		36,300
204	CHICOPEE, MASS.		1,861,281	1,367,916	102,701	3,331,898	131,959	1,958,833	1,241,106
	General treasury	Nov. 30, 1923	1,859,386	1,332,442	35,585	3,227,413	49,692	1,957,210	1,220,511
	License fund	Nov. 30, 1923	854	3,909		4,763		854	3,909
	Public trust funds	Nov. 30, 1923	1,041		11,791	12,832	12,063	769	
	Private trust funds	Nov. 30, 1923		31,565	55,325	86,890	70,204		16,686
205	JOLIET, ILL.		1,733,798	676,340	326,853	2,736,991	216,577	1,924,904	595,510
	City corporation		895,836	351,669	163,848	1,411,353	185,261	966,457	259,635
	General treasury	Dec. 31, 1923	886,133	319,724	155,843	1,361,700	174,411	957,958	229,331
	Public trust funds	May 31, Dec. 31, 1923	5,098	25,916	7,948	38,962	10,829	8,499	19,634
	Investment funds	Dec. 31, 1923	4,605	6,029	57	10,691	21		10,670
	School district		826,243	320,576	163,005	1,309,824	30,976	947,068	331,780
	General treasury	June 30, 1923	826,243	320,576	163,005	1,309,824	30,976	947,068	331,780

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

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

	Petty cash fund.....	Nov. 30, 1923.....			700	700	700		
	Sinking funds.....	Nov. 30, 1923.....	32,401	132,433	23,019	187,853	15,586		172,267
	Public trust fund.....	Nov. 30, 1923.....	1,809			1,809			1,809
	Investment funds.....	Nov. 30, 1923.....	1,252	3,000	4,988	9,240	4,240		5,000
	Private trust funds.....	Nov. 30, 1923.....		9,958	7,829	17,787	8,982		8,805
215	COUNCIL BLUFFS, IOWA.....		1,573,546	372,010	445,239	2,395,795	429,597	1,703,754	232,444
	City corporation.....		1,019,848	337,012	374,572	1,731,432	335,715	1,176,589	219,128
	General treasury.....	Mar. 31, 1923.....	977,548	255,257	294,760	1,527,565	252,636	1,165,403	109,526
	Sinking fund.....	Mar. 31, 1923.....	31,105		6,662	37,767	3,385		34,125
	Public trust funds.....	Mar. 31, 1923.....	11,195	2,272	60,919	74,386	63,010	10,929	447
	Private trust fund.....	Mar. 31, 1923.....		79,483	12,231	91,714	16,684		75,030
	School district.....		558,698	34,998	70,667	664,363	93,882	527,165	43,316
	General treasury.....	June 30, 1923.....	558,698	34,998	70,667	664,363	93,882	527,165	43,316
216	PORTSMOUTH, OHIO.....		1,191,157	832,633	653,646	2,677,436	399,251	1,586,146	692,039
	City corporation.....		715,335	569,559	349,191	1,634,085	283,068	909,602	441,415
	General treasury.....	Dec. 31, 1923.....	512,495	480,717	274,142	1,267,354	281,770	822,959	162,625
	Sinking funds.....	Dec. 31, 1923.....	197,908	88,842	73,557	360,307		82,299	278,008
	Public trust funds.....	Dec. 31, 1923.....	4,182		1,192	5,374	998	4,344	32
	Investment fund.....	Dec. 31, 1923.....	750			750			750
	Private trust fund.....	Dec. 31, 1923.....			300	300	300		
	School district.....		475,822	263,074	304,455	1,043,351	116,183	676,544	250,624
	General treasury.....	Aug. 31, 1923.....	384,301	219,733	300,397	904,431	97,185	605,204	202,042
	Sinking fund.....	Aug. 31, 1923.....	91,521	43,341	4,058	138,920	18,998	71,340	48,582
217	ROCK ISLAND, ILL.....		1,205,444	674,630	155,111	2,035,185	102,163	1,328,638	604,384
	City corporation.....		753,410	517,639	33,607	1,304,656	69,014	792,795	442,847
	General treasury.....	Mar. 31, 1923.....	751,672	511,765	27,428	1,290,865	61,029	786,989	442,847
	Sinking fund.....	Mar. 31, 1923.....	195		2,360	2,555	2,415	140	
	Public trust funds.....	Dec. 31, 1923.....	1,543	5,842	2,954	10,339	4,673	5,666	
	Private trust funds.....	Mar. 31, 1923.....		32	865	897			
	School district.....		452,034	156,991	121,504	730,529	33,149	535,843	161,537
	General treasury.....	June 30, 1923.....	451,999	156,986	120,686	729,671	32,291	535,843	161,537
	Public trust fund.....	Apr. 30, 1923.....	35	5	818	858	858		
218	POUGHKEEPSIE, N. Y.....		1,435,587	866,230	676,806	2,978,623	249,457	1,998,463	730,703
	General treasury.....	Dec. 31, 1923.....	1,423,045	835,687	654,742	2,913,474	236,322	1,994,128	683,024
	New street fund.....	Dec. 31, 1923.....			413	413	250	163	
	License funds.....	Dec. 31, 1923.....	2,680	2,916		5,596			5,596
	Sinking fund.....	Dec. 31, 1923.....	2,490	13,621	18,851	34,962	9,227		25,735
	Public trust funds.....	Dec. 31, 1923.....	7,372	14,006	2,800	24,178	3,658	4,172	16,348
219	QUINCY, ILL.....		1,493,346	781,944	248,490	2,523,780	620,257	1,709,773	193,750
	City corporation.....		892,683	678,452	89,411	1,660,546	339,121	1,162,244	159,181
	General treasury.....	Apr. 30, 1923.....	725,374	587,459	28,046	1,340,879	227,925	1,004,370	108,584
	House of correction fund.....	Apr. 30, 1923.....	3,864			3,864		3,864	
	Library fund.....	Apr. 30, 1923.....	376	13,806	79	14,261	456	13,805	
	Boulevard and park fund.....	Mar. 27, 1923.....	134	35,904	168	36,206	8	25,196	11,002
	Water fund.....	Sept. 30, 1923.....	152,025	1,606	16,410	170,041	37,308	101,898	30,835
	Cemetery fund.....	May 31, 1923.....	8,245		1,303	9,548	4,026	5,522	

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

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

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223	Firemen's relief fund.	Dec. 31, 1923.	4,667			4,667		4,667	
	Municipal court fund.	Dec. 31, 1923.		652		652			652
	Sinking fund.	Dec. 31, 1923.	27,335	201,779	97	229,211	1,195	19	228,000
	Public trust fund.	Dec. 31, 1923.	5,462	8,038	4,661	18,161	5,347	6,738	6,076
224	EASTON, PA.		967,309	494,601	211,496	1,673,406	335,456	1,044,303	293,647
	City corporation.		427,971	86,308	161,647	675,926	109,291	506,103	60,532
	General treasury.	Jan. 7, 1924.	424,352	51,083	128,481	603,916	58,363	502,246	43,307
	Park fund.	Jan. 7, 1924.	963		2,894	3,857		3,857	
	Sinking fund.	Jan. 7, 1924.	2,656	35,225	30,272	68,153	50,928		17,225
	School district.		539,338	408,293	49,849	997,480	226,165	538,200	233,115
	General treasury.	July 2, 1923.	535,198	369,774	8,002	912,974	183,195	538,200	191,579
	Sinking fund.	July 2, 1923.	3,620	38,519	31,847	73,986	32,070		41,016
	Public trust fund.	July 2, 1923.	520		10,000	10,520	10,000		520
	NEWPORT NEWS, VA.		898,711	2,103,783	345,543	3,348,037	970,789	1,426,936	950,312
225	General treasury.	June 30, 1923.	836,018	1,470,330	221,636	2,527,984	642,751	937,978	947,255
	School fund.	June 30, 1923.	53,392	489,296	13,112	555,800	63,785	488,958	3,057
	Sinking fund.	June 30, 1923.	9,301	144,157	110,795	264,253			
	DANVILLE, ILL.		1,371,129	991,308	488,563	2,851,000	863,947	1,565,918	421,135
226	City corporation.		944,158	310,060	79,203	1,333,421	160,746	779,600	393,075
	General treasury.	Apr. 30, 1923.	939,394	288,416	78,293	1,306,103	155,292	759,024	391,787
	Fire department fund.	Apr. 30, 1923.		3,141		3,141		3,141	
	Library fund.	Apr. 30, 1923.	220	18,503		18,723		17,435	1,288
	Investment fund.	Apr. 30, 1923.	4,544		910	5,454	5,454		
	School district.		426,971	681,248	409,360	1,517,579	703,201	786,318	28,060
	General treasury.	June 30, 1923.	426,971	681,248	409,360	1,517,579	703,201	786,318	28,060
	OGDEN, UTAH.		1,533,119	1,154,000	271,257	2,958,376	222,614	2,097,368	638,394
227	City corporation.		956,359	1,039,807	236,867	2,233,033	156,104	1,543,973	532,956
	General treasury.	Dec. 31, 1923.	918,648	1,008,536	236,747	2,163,931	148,012	1,531,666	484,253
	Library fund.	May 31, 1923.	1,679	13,343	20	15,042	40	10,969	4,033
	Investment funds.	Dec. 31, 1923.	36,032	13,978		50,010	6,602	1,338	42,070
	Private trust fund.	Dec. 31, 1923.		3,950	100	4,050	1,450		2,600
	School district.		576,760	114,193	34,390	725,343	66,510	553,395	105,438
	General treasury.	June 30, 1923.	555,514	114,193	28,034	697,741	43,173	553,395	101,173
	Sinking fund.	June 30, 1923.	21,246		6,356	27,602	23,337		4,265
	WILMINGTON, N. C.		996,426	853,684	75,205	1,925,315	80,634	1,477,153	367,528
	City corporation.		685,022	753,332	24,639	1,462,993	17,406	1,130,465	315,122
228	General treasury.	May 31, 1923.	674,420	677,859	3,292	1,355,571	3,581	1,092,093	269,897
	Health fund.	May 31, 1923.	256	29,129	21	29,406	240	29,166	
	Library fund.	May 31, 1923.	860	3,888	82	4,830	98	4,732	
	Sinking fund.	May 31, 1923.	352	3,750		4,102			4,102
	Public trust funds.	May 31, June 15, 1923.	4,870	21,906	21,244	48,020	13,487	4,474	30,059
	Investment fund.	May 31, 1923.	4,264	16,800		21,064			21,064
	School district.		311,404	100,352	50,566	462,322	63,228	346,688	52,406
	General treasury.	June 30, 1923.	255,342	100,352		355,694		317,562	38,132
	Sinking fund.	Nov. 30, 1923.	56,062		50,566	106,628	63,228	29,126	14,274

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

GENERAL TABLES

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
228	HAZLETON, PA.		\$863,397	\$172,514	\$235,497	\$1,271,408	\$351,528	\$875,728	\$44,152
	City corporation		319,672	170,916	146,471	637,059	225,661	382,505	28,893
	General treasury	Jan. 7, 1924	196,334	170,129	124,219	490,682	183,771	306,782	129
	Special assessment fund	Jan. 7, 1924	62,338	75	3,309	65,722	17,065	33,605	15,052
	Sinking fund	Jan. 7, 1924	61,000	712	18,943	80,655	24,825	42,118	13,712
	School district		543,725	1,598	89,026	634,349	125,867	493,223	15,259
	General treasury	July 2, 1923	543,725	1,598	89,026	634,349	125,867	493,223	15,259
229	ORANGE, N. J.		1,381,467	2,774,245	117,549	4,273,261	138,179	1,341,176	2,793,906
	General treasury	Dec. 31, 1923	1,339,534	1,772,749	81,191	3,193,474	108,521	1,328,126	1,756,827
	Firemen's relief fund	Dec. 31, 1923	2,318			2,318		2,318	
	Police court fund	Dec. 31, 1923		403		403			403
	License fund	Dec. 31, 1923		1,090		1,090			1,090
	Sinking fund	Dec. 31, 1923	31,224	691,465	16,337	739,026	6,690		732,336
	Public trust fund	Dec. 31, 1923	6,111	50,568	20,021	76,700	22,968	10,732	43,000
	Investment fund	Dec. 31, 1923	2,280	257,970		260,250			260,250
230	KOKOMO, IND.		961,935	343,532	189,947	1,495,414	380,379	885,343	220,692
	City corporation		546,823	203,897	59,013	809,733	101,856	507,653	200,224
	General treasury	Dec. 31, 1923	317,211	65,290	31,855	414,356	55,104	290,864	68,388
	Special assessment funds	Dec. 31, 1923	202,287		3,439	205,726	26	205,700	
	Sinking fund	Dec. 31, 1923	25,575	60	485	26,120	14,839	10,726	555
	Public trust funds	Dec. 31, 1923	1,750		11,980	13,730	13,367	363	
	Private trust fund	Dec. 31, 1923		138,547	11,254	149,801	18,520		131,281
	School district		415,112	139,635	130,934	685,681	278,523	377,690	29,468
	General treasury	July 31, 1923	415,112	139,635	130,934	685,681	278,523	377,690	29,468
231	AMSTERDAM, N. Y.		1,109,854	1,463,907	223,273	2,797,034	114,341	1,396,953	1,285,740
	City corporation		678,964	1,015,491	47,569	1,742,024	56,585	602,053	1,083,386
	General treasury	Dec. 31, 1923	659,463	1,004,779	38,876	1,703,118	37,940	598,576	1,066,602
	License fund	Dec. 31, 1923	2,458	2,886	89	5,433	97		5,336
	Cash in transit	Dec. 31, 1923			27	27			27
	Sinking funds	Dec. 31, 1923	3,027		5,579	8,606	8,606		
	Public trust funds	Dec. 31, 1923	14,016	1,759	1,781	17,556	7,589	3,477	6,490
	Private trust fund	Dec. 31, 1923		6,067	1,217	7,284	2,353		4,931
	School district		422,467	447,320	175,704	1,045,491	57,756	793,804	193,931
	General treasury	July 31, 1923	420,884	440,494	37,916	899,294	47,779	793,804	57,711

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

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

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

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
239	WATERTOWN, N. Y.		\$1,255,352	\$908,938	\$260,340	\$2,364,630	\$313,344	\$1,545,308	\$505,978
	General treasury	Dec. 31, 1923	1,243,485	837,855	171,928	2,253,268	268,918	1,534,273	450,077
	Library fund	Dec. 31, 1923	1,144		431	1,575	591	984	
	County supervisors' fund	Oct. 31, 1923		12,038		12,038		5,712	6,326
	Sinking fund	Dec. 31, 1923	727	38,311		39,038	39,038		
	Public trust funds	Dec. 31, 1923	9,996	20,734	27,981	58,711	4,797	4,339	49,575
240	MOLINE, ILL.		1,230,418	926,098	191,917	2,348,433	146,095	1,461,201	741,137
	City corporation		808,495	658,228	132,772	1,599,495	109,172	1,059,586	430,737
	General treasury	Mar. 31, 1923	783,794	645,949	108,966	1,538,709	93,782	1,047,718	397,209
	Sinking fund	Mar. 31, 1923	11,882		14,428	26,310	593	7,717	18,000
	Public trust funds	Mar. 31, 1923	12,819	6,713	7,861	27,393	12,042	4,151	11,200
	Private trust funds	Mar. 31, 1923		5,506	1,517	7,083	2,755		4,328
	School district		421,923	267,870	59,145	748,938	36,923	401,615	310,400
	General treasury	June 30, 1923	421,923	267,870	59,145	748,938	36,923	401,615	310,400
241	SHERBOYGAN, WIS.		1,438,868	737,051	451,469	2,627,388	367,980	1,768,317	491,091
	General treasury	Dec. 31, 1923	854,101	357,592	159,137	1,370,820	67,757	930,634	372,439
	School fund	June 30, 1923	415,942	340,351	220,704	976,997	250,154	707,455	19,388
	Water fund	Dec. 31, 1923	161,041	1,807	27,408	190,256	20,512	123,575	46,169
	Public trust funds	Dec. 31, 1923	4,102	8,573	25,330	38,005	6,650	6,653	24,702
	Investment fund	Dec. 31, 1923	3,682	22,155	774	26,611			26,611
	Private trust funds	Dec. 31, 1923		6,573	18,116	24,689	22,907		1,782
242	WALTHAM, MASS.		1,723,101	1,663,806	167,126	3,554,033	116,045	1,692,968	1,745,020
	General treasury	Jan. 31, 1924	1,716,087	1,587,402	151,939	3,455,428	102,210	1,690,610	1,662,608
	License fund	Jan. 31, 1924	315	3,404		3,719		315	3,404
	Sinking funds	Jan. 31, 1924	3,503	47,377	5,853	56,733	4,674		52,059
	Public trust funds	Jan. 31, 1924	2,276		1,350	3,626	1,583	2,043	
	Investment fund	Jan. 31, 1924	920	5,054	860	6,834	810		6,024
	Private trust funds	Jan. 31, 1924		20,569	7,124	27,693	6,768		20,925
243	NEWPORT, R. I.		1,251,994	1,518,993	229,389	3,000,376	256,613	1,263,143	1,480,620
	General treasury	Dec. 31, 1923	1,159,566	1,304,659	45,433	2,509,658	71,849	1,218,350	1,219,459
	Home for aged men fund	Dec. 31, 1923	626	5,563	5,735	11,924	5,126	6,798	
	Library fund	Dec. 31, 1923	1,047	12,156	721	13,924	278	13,646	

	License fund	Dec. 31, 1923		738		738		738	
	Sinking fund	Dec. 31, 1923	23,850	182,658	16,258	222,766		222,669	
	Public trust funds	Dec. 31, 1923	61,905	6,066	122,755	190,726	139,371	27,006	
	Investment fund	Dec. 31, 1923	5,000			5,000		5,000	
	Private trust fund	Dec. 31, 1923		7,153	38,487	45,640	39,892	5,748	
244	MUSKOGEE, OKLA.		1,476,797	834,672	672,022	2,983,491	522,190	1,562,687	898,614
	City corporation		934,268	251,424	363,305	1,548,997	349,021	924,834	275,142
	General treasury	June 30, 1923	620,616	113,084	154,581	888,280	56,522	741,014	90,744
	Library fund	June 30, 1923	1,269	18,606	152	20,027	113	19,914	
	Sinking fund	June 30, 1923	302,039	22,289	179,168	503,496	251,947	162,982	88,567
	Public trust fund	June 30, 1923	10,345	2	244	10,591	9,667	924	
	Investment fund	June 30, 1923			1,058	1,058			
	Private trust funds	June 30, 1923		97,443	28,102	125,545	29,714		95,831
	School district		542,529	583,248	308,717	1,434,494	173,169	637,853	623,472
	General treasury	June 30, 1923	429,583	181,873	147,491	758,947	9,709	571,946	177,292
	Sinking fund	June 30, 1923	112,946	401,375	161,226	675,547	163,460	65,907	446,180
245	NEWBURGH, N. Y.		992,404	1,493,227	88,350	2,573,981	65,571	1,286,549	1,221,861
	General treasury	Dec. 31, 1923	795,855	1,135,642	30,312	1,961,809	20,956	807,727	1,133,126
	School fund	Dec. 31, 1923	99,965	315,251	5,588	420,804	2,014	399,395	19,395
	City and town home fund	Oct. 31, 1923	82,371	9,494	7,655	99,520	9,864	75,863	13,793
	License fund	Dec. 31, 1923	600	3,457		4,057			4,057
	Court fund	Dec. 31, 1923	677	2,180		2,857			2,857
	Sinking fund	Dec. 31, 1923	6,339	17,401	31,848	55,588	15,588		40,000
	Public trust funds	Dec. 31, 1923	5,173	826	7,652	13,651	10,087	3,564	
	Investment funds	Oct. 31, Dec. 31, 1923	1,424	8,976	5,295	15,695	7,062		8,633
246	LA CROSSE, WIS.		1,289,702	1,414,854	143,729	2,848,285	440,880	1,642,490	764,915
	General treasury	Dec. 31, 1923	1,257,096	1,206,418	67,752	2,531,266	279,536	1,634,741	616,989
	Sinking fund	Dec. 31, 1923	22,488	201,500	62,150	286,138	155,650		130,488
	Public trust funds	Dec. 31, 1923	9,576	6,936	13,049	29,561	4,374	7,749	17,438
	Investment fund	Dec. 31, 1923	542		778	1,320	1,320		
247	LYNCHBURG, VA.		1,371,765	782,241	161,430	2,315,436	70,130	1,337,511	907,795
	General treasury	Jan. 31, 1924	1,239,199	471,210	123,665	1,834,074	22,410	1,031,176	780,488
	Convict labor account	Jan. 31, 1924	2,404			2,404		2,404	
	School fund	June 30, 1923	84,263	226,295		310,558	4,234	303,931	2,393
	Sinking fund	Jan. 31, 1924	45,734	79,377	37,765	162,876	41,377		121,499
	Investment funds	Jan. 31, 1924	165	5,359		5,524	2,109		3,415
248	COLORADO SPRINGS, COLO.		1,945,330	896,593	236,061	3,677,984	232,091	2,120,066	724,927
	City corporation		1,206,648	637,185	207,907	2,141,740	145,259	1,417,252	579,229
	General treasury	Dec. 31, 1923	1,285,585	509,083	201,972	1,996,640	136,179	1,413,504	416,957
	Sinking funds	Dec. 31, 1923		90,835	3,414	94,249	1,538		92,711
	Public trust funds	Dec. 31, 1923	10,363	10,316	537	21,216	4,597	3,748	12,871
	Investment fund	Dec. 31, 1923	700			700			700
	Private trust funds	Dec. 31, 1923		26,951	1,984	28,935	2,945		25,990
	School district		648,682	259,408	28,154	936,244	86,832	703,714	115,698
	General treasury	June 30, 1923	593,655	259,407	6,411	859,473	84,423	686,441	88,609
	Sinking fund	June 30, 1923	55,027	1	21,743	76,771	2,409	17,273	57,089

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
	Grand total.....		\$2,322,572,536	\$3,098,684,332	\$604,269,771	\$6,025,526,639	\$704,319,701	\$2,641,797,778	\$2,679,409,160
	Group I.....		1,204,813,785	1,981,197,296	270,830,242	3,456,841,323	337,620,670	1,352,607,526	1,766,613,127
	Group II.....		283,774,907	372,479,177	94,255,087	750,509,171	114,661,770	299,561,327	336,286,074
	Group III.....		422,972,729	387,196,152	125,544,332	935,713,213	132,028,297	508,899,080	294,785,836
	Group IV.....		253,661,646	222,015,891	70,640,117	546,317,654	74,745,055	301,341,466	170,231,133
	Group V.....		157,349,469	135,795,816	42,999,993	336,145,278	45,263,909	179,388,379	111,492,990
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	NEW YORK, N. Y.		\$429,500,184	\$1,118,639,902	\$26,034,924	\$1,574,175,010	\$58,214,862	\$488,437,816	\$1,027,522,332
	General treasury.....	Dec. 31, 1924.....	364,140,253	948,044,271	15,696,472	1,327,880,996	31,438,543	477,209,635	819,232,818
	Mortgage tax fund.....	Dec. 31, 1924.....	3,519,812	3,469,521		6,989,333		50,992	6,938,341
	Foreign insurance tax fund.....	Dec. 31, 1924.....	564,036	61,223		625,259		267,147	358,112
	Cash in transit.....	Dec. 31, 1924.....		865,645	1,019,132	1,884,777	865,645		1,019,132
	Sinking funds.....	Dec. 31, 1924.....	49,150,404	77,659,212	2,123,251	128,932,867	15,548,238	176,755	113,207,874
	Public trust funds.....	Dec. 31, 1924.....	10,043,380	52,392,894	2,079,642	64,515,916	4,458,915	10,733,287	49,323,714
	Investment funds.....	Dec. 31, 1924.....	2,082,299	10,534,121		12,616,420			12,616,420
	Private trust funds.....	Dec. 31, 1924.....		25,613,015	5,116,427	30,729,442	5,908,521		24,825,921
2	CHICAGO, ILL.		175,788,983	312,181,935	66,631,334	554,602,252	81,849,508	186,732,351	286,020,393
	City corporation.....		92,315,735	123,710,324	57,525,420	273,551,479	70,425,370	90,629,962	112,496,147
	General treasury.....	Dec. 31, 1924.....	86,608,524	67,305,692	27,126,548	181,040,764	25,396,587	87,309,145	68,335,032
	Library fund.....	Dec. 31, 1924.....	77,637	10,988	9,782	98,407	11,145	18,230	69,032
	Sinking fund.....	Dec. 31, 1924.....		1,334,349	1,002,438	2,336,787	2,336,787		
	Public trust funds.....	Dec. 31, 1924.....	1,744,349	4,884,463	1,202,184	7,830,996	1,183,635	3,302,587	3,344,774
	Investment funds.....	Dec. 31, 1924.....	3,885,225	49,312,962	27,449,744	80,647,931	40,567,003		40,080,928
	Private trust funds.....	Dec. 31, 1924.....		861,870	734,724	1,596,594	930,213		666,381
	County.....		15,056,013	133,036,663	1,008,653	149,101,329	1,131,356	13,054,005	134,915,968
	General treasury.....	Nov. 30, 1924.....	15,010,354	7,239,754	969,382	23,219,490	1,030,035	13,041,945	9,138,510
	County-as-agent fund.....	Nov. 30, 1924.....		125,757,921		125,757,921			125,757,921
	Public trust fund.....	Nov. 30, 1924.....	29,322	37,751	18,163	85,236	73,176	12,060	
	Investment fund.....	Nov. 30, 1924.....	16,337	1,237	20,804	38,378	18,841		19,537
	Private trust fund.....	Nov. 30, 1924.....			304	304	304		
	School district.....		48,081,404	33,735,649	2,259,667	84,076,720	6,253,758	48,336,513	29,486,449
	General treasury.....	June 30, 1924.....	42,578,952	33,335,027	1,921,727	77,835,706	6,079,944	47,820,403	23,935,359
	Public trust funds.....	June 30, Dec. 31, 1924.....	5,502,316	400,622	337,940	6,240,878	173,814	516,110	5,550,954
	Investment fund.....		136			136			136

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER--Continued									
2	CHICAGO, ILL.—Continued.								
	Park district		\$12,717,776	\$12,517,179	\$3,643,826	\$28,878,781	\$2,838,840	\$19,204,104	\$6,835,837
	General treasury	Feb. 29, Mar. 31, Apr. 30, May 12, June 30, July 31, Dec. 31, 1924.	12,083,812	10,835,199	3,374,195	26,293,206	2,411,682	18,853,845	5,027,679
	Sinking funds	Feb. 29, Mar. 31, Apr. 30, Dec. 31, 1924.	234,641	516,748	100,752	852,141	110,624	130,094	611,423
	Public trust funds	June 30, Dec. 31, 1924.	390,384	993,131	26,886	1,410,401	192,903	220,165	997,333
	Investment funds	Feb. 29, Mar. 31, Apr. 30, July 31, 1924.	8,939	140,560	96,127	245,626	70,920		174,706
	Private trust funds	Feb. 29, Mar. 31, Apr. 30, Dec. 31, 1924.		31,541	45,866	77,407	52,711		24,696
	Sanitary district		7,618,055	9,182,120	2,193,768	18,993,943	1,200,184	15,507,767	2,285,992
	General treasury	Dec. 31, 1924.	7,618,055	9,182,120	2,193,768	18,993,943	1,200,184	15,507,767	2,285,992
3	PHILADELPHIA, PA.		104,916,560	62,098,473	20,710,356	187,725,389	17,528,864	122,445,730	47,750,795
	City corporation		76,751,816	43,817,711	15,811,559	136,381,086	8,105,285	89,099,166	39,176,635
	General treasury	Dec. 31, 1924.	60,648,924	25,726,769	12,842,308	99,218,001	4,948,622	73,342,320	20,927,059
	Special assessment fund	Dec. 31, 1924.	915,894			915,894		915,894	
	Library fund	Dec. 31, 1924.	21,581	574,473	79,115	675,169	96,799	578,370	
	Museum fund	Dec. 31, 1924.	150,452	74,963	16,193	241,608	24,303	217,305	
	Sinking fund	Dec. 31, 1924.	2,444,020	15,837,586	1,864,697	20,146,303	2,499,099	10,506,243	7,140,961
	Public trust funds	Dec. 31, 1924.	8,076,544	1,576,639	961,976	10,615,159	495,766	3,486,455	6,632,938
	Investment fund	Dec. 31, 1924.	4,494,401	27,188	41,394	4,562,983	34,736	52,579	4,475,668
	Private trust fund	Dec. 31, 1924.		93	5,876	5,969	5,960		9
	School district		27,938,715	18,244,422	4,870,368	51,053,505	9,379,721	33,137,164	8,536,620
	General treasury	Dec. 31, 1924.	27,679,663	16,103,041	4,592,978	48,375,682	7,278,793	32,903,050	8,193,839
	Sinking fund	Dec. 31, 1924.	215,867	1,300,381	246,357	1,762,605	1,419,824		342,781
	Public trust fund	Dec. 31, 1924.	4,841	208,000	714	213,555	50,359	163,196	
	Investment fund	Dec. 31, 1924.	38,344	633,000	30,319	701,663	630,745	70,918	
	Poor district		226,029	36,340	28,429	290,798	43,858	209,400	37,540
	General treasury	Mar. 31, Dec. 31, 1924.	224,908	36,340	27,656	288,904	43,116	208,588	37,200
	Public trust funds	Dec. 31, 1924.	1,121		773	1,894	742	812	340
4	DETROIT, MICH.		99,411,806	93,338,098	5,892,796	198,642,700	8,798,121	109,680,672	80,163,907
	City corporation		89,372,497	80,679,620	3,364,008	173,416,125	5,613,983	99,051,070	68,751,072
	General treasury	June 30, 1924.	78,919,934	66,045,913		144,965,847	552,171	97,296,904	47,116,772

	Welfare department funds.....	June 30, 1924.....	2,939	693	3,632	178	3,454	
	Sinking funds.....	June 30, 1924.....	10,159,081	13,739,744	3,315,755	4,986,856	1,648,633	20,579,061
	Public trust funds.....	June 30, 1924.....	230,683	112,936	35,252	378,871	66,374	210,418
	Investment funds.....	June 30, 1924.....	693,000	693,000		752,860		752,860
	Private trust funds.....	June 30, 1924.....	59,860	88,027	12,308	100,335	8,374	91,961
	County.....		10,039,309	12,658,478	2,528,788	25,226,575	3,184,138	10,629,602
	General treasury.....	Nov. 30, 1924.....	10,004,251	2,031,699	2,491,671	14,527,621	2,887,326	10,609,343
	County-as-agent fund.....	Nov. 30, 1924.....		10,298,837		10,298,837		1,030,952
	Soldiers' relief commission.....	Nov. 30, 1924.....		20,120	263	20,383	203	10,298,837
	Sinking fund.....	Nov. 30, 1924.....	35,058	296,269	1,775	333,102	262,013	20,180
	Private trust funds.....	Nov. 30, 1924.....		11,553	35,079	46,632	34,596	71,010
								12,036
5	CLEVELAND, OHIO.....		62,780,562	76,566,585	43,539,657	182,886,804	38,881,795	73,930,634
	City corporation.....		37,196,165	23,250,641	21,347,017	81,793,823	21,273,348	42,141,332
	General treasury.....	Dec. 31, 1924.....	25,767,961	16,740,472	17,517,432	60,025,865	18,467,155	36,161,831
	Fee and special fund.....	Dec. 31, 1924.....	394,086			394,086		394,086
	Sinking funds.....	Dec. 31, 1924.....	11,005,384	5,908,522	3,336,779	20,250,685	2,285,193	5,192,115
	Public trust funds.....	Dec. 31, 1924.....	28,653	334,115	86,926	449,694	56,279	393,300
	Investment funds.....	Dec. 31, 1924.....	81			81		81
	Private trust funds.....	Dec. 31, 1924.....		267,532	405,880	673,412	464,721	208,691
	County.....		6,285,663	51,731,224	7,128,140	65,145,027	8,054,772	49,212,636
	General treasury.....	Aug. 31, 1924.....	4,731,825	4,361,017	5,509,071	14,601,913	5,263,833	7,338,613
	County-as-agent fund.....	Aug. 31, 1924.....		45,655,155	283,208	45,938,363	162,495	45,775,868
	Sinking funds.....	Aug. 31, 1924.....		1,401,537	988,010	3,943,385	2,314,929	1,089,450
	Private trust fund.....	Aug. 31, 1924.....	1,553,838	313,515	347,851	661,366	313,515	347,851
	School district.....		18,978,202	1,057,367	14,888,611	34,924,180	9,106,278	23,558,018
	General treasury.....	June 30, 1924.....	14,457,366	876,562	9,050,434	24,384,362	4,639,033	19,269,785
	Fee and special funds.....	Mar. 31, Aug. 31, 1924.....	88,268			88,268		88,268
	Library fund.....	Mar. 31, 1924.....	1,443,973	1,993	4,823,991	6,269,957	3,690,880	2,577,084
	Sinking funds.....	Aug. 31, Dec. 31, 1924.....	2,976,792	178,812	993,256	4,148,860	747,500	1,622,881
	Investment fund.....	June 30, 1924.....	11,803		20,930	32,733	28,865	3,868
	Park district.....		320,532	527,353	175,889	1,023,774	447,397	353,665
	General treasury.....	Aug. 31, 1924.....	319,739	527,353	175,889	1,022,981	447,397	352,872
	Fee and special fund.....	Aug. 31, 1924.....	793			793		793
6	St. Louis, Mo.....		39,643,563	18,162,646	12,787,492	70,593,701	22,181,455	36,859,098
	City corporation.....		28,890,657	16,636,952	6,715,601	52,243,210	15,964,185	26,585,086
	General treasury.....	Apr. 7, 1924.....	24,755,304	11,250,753	4,617,899	40,623,956	14,839,267	22,430,407
	Collectors' fund.....	Apr. 7, 1924.....	313,425			313,425		218,641
	Circuit court fee fund.....	Dec. 31, 1924.....	153,312			153,312		130,798
	Probate court fee fund.....	Dec. 31, 1924.....	90,356	8		90,364		57,841
	Public improvement fund.....	Apr. 7, 1924.....	3,003,286	129,786		3,133,072		3,133,072
	Convict labor account.....	Apr. 7, 1924.....	56,055			56,055		56,055
	Library fund.....	Apr. 7, 1924.....	19,526	403,475	4,609	427,610	6,915	398,138
	Museum fund.....	Apr. 30, 1924.....	1,774	500	5,497	7,771	6,866	905
	State revenue fund.....	Apr. 7, 1924.....		2,845,116		2,845,116		2,845,116
	Sinking funds.....	Apr. 7, 1924.....	355,930	1,764,768	2,017,707	4,138,405	1,038,154	3,100,251
	Public trust funds.....	Feb. 29, Apr. 7, 30, Dec. 31, 1924.....	102,572	219,016	49,039	370,627	49,339	159,168
	Investment funds.....	Apr. 7, 30, 1924.....	39,117	20,346		59,463		61
	Private trust funds.....	Apr. 7, 1924.....		3,184	20,850	24,034	23,644	59,402
								390

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued									
6	ST. LOUIS, MO.—Continued.								
	School district.....		\$10,752,906	\$1,525,694	\$6,071,891	\$18,350,491	\$6,217,270	\$10,274,012	\$1,859,209
	General treasury.....	June 30, 1924	10,475,972	193,349	5,415,284	16,084,605	5,900,880	10,126,135	57,590
	Lunch-room fund.....	June 30, 1924	5,082	287,307	53,840	346,229	72,887		273,342
	Sinking fund.....	June 30, 1924	54,578	356,995	548,084	959,657	160,455	110,358	688,844
	Public trust funds.....	June 30, 1924	214,582	241,952	7,243	463,777	27,078	37,456	399,243
	Investment fund.....	June 30, 1924	2,692	580	25,859	29,131	5,934	63	23,134
	Private trust funds.....	June 30, 1924		445,511	21,581	467,092	50,036		417,056
7	BALTIMORE, MD.....		40,606,287	37,700,735	2,496,227	80,803,249	7,336,348	42,545,207	30,921,694
	General treasury.....	Dec. 31, 1924	39,182,176	29,078,743	2,334,858	70,595,777	7,074,059	42,427,160	21,094,558
	City-as-agent fund.....	Dec. 31, 1924		3,235,510		3,235,510			3,235,510
	Sinking fund.....	Dec. 31, 1924	1,311,084	5,126,959	122,518	6,560,561	218,449		6,342,112
	Public trust funds.....	Dec. 31, 1924	103,163	255,215	16,410	374,788	8,831	118,047	247,910
	Investment fund.....	Dec. 31, 1924	9,864		21,134	30,998	30,993		
	Private trust fund.....	Dec. 31, 1924		4,308	1,307	5,615	4,011		1,604
8	BOSTON, MASS.....		62,056,565	48,438,169	11,422,029	121,916,763	8,231,570	63,974,308	49,710,885
	General treasury.....	Jan. 31, 1925	55,956,747	33,980,183	7,891,922	97,828,852	4,820,007	56,780,608	36,228,237
	County fund.....	Jan. 31, 1925	570,656	2,509,855	24,087	3,104,598	25,065	3,008,106	71,427
	Teachers' pension fund.....	Jan. 31, 1925	2,120			2,120		2,120	
	Library fund.....	Jan. 31, 1925		132	4,225	4,357	4,094	263	
	Public welfare fund.....	Jan. 31, 1925	423,879	1,576,751	970	2,001,600	836	1,574,908	425,856
	Sinking fund.....	Jan. 31, 1925	1,606,357	6,011,034	2,075,712	9,693,103	1,147,606		8,545,497
	Public trust funds.....	Jan. 31, 1925	1,694,075	2,714,179	624,343	5,032,597	842,411	1,055,838	3,134,348
	Investment funds.....	Jan. 31, 1925	1,802,731	1,176,813	554,864	3,514,408	818,546	1,552,465	1,143,397
	Private trust funds.....	Jan. 31, 1925		469,222	265,906	735,128	573,005		162,123
9	LOS ANGELES, CALIF.....		84,389,291	114,336,894	41,139,794	239,865,979	56,058,324	102,913,335	80,894,320
	City corporation.....		50,129,643	44,795,409	16,042,784	110,967,836	29,863,570	61,483,730	19,620,536
	General treasury.....	June 30, 1924	41,282,035	31,891,102	10,187,360	83,360,497	22,996,135	49,612,835	10,751,527
	Special assessment fund.....	June 30, 1924	8,496,610	108,542		8,605,152		8,605,152	
	Convict labor account.....	June 30, 1924	52,820			52,820		52,820	
	Light and water emergency fund.....	June 30, 1924			41,000		41,000		
	Sinking funds.....	June 30, 1924	122,255	8,531,055	5,089,060	13,742,370	6,280,084	3,021,446	4,440,840

	Public trust funds.....	June 30, 1924.....	5,360	1,022,185	74,653	1,102,198	21,787	191,477	888,934
	Investment funds.....	June 30, 1924.....	170,563	990,207	7,724	1,168,494	4,983	-----	1,163,511
	Private trust funds.....	June 30, 1924.....	-----	2,252,318	642,987	2,895,305	519,581	-----	2,375,724
County	General treasury.....	June 30, 1924.....	20,134,253	54,493,589	13,028,103	87,655,945	17,405,944	13,822,229	56,427,772
	County-as-agent fund.....	June 30, 1924.....	19,227,489	5,672,660	6,209,336	31,109,485	9,914,737	13,539,263	7,655,485
	Sinking funds.....	June 30, 1924.....	-----	46,960,547	4,707,325	51,667,872	5,148,585	-----	46,519,287
	Public trust funds.....	June 30, 1924.....	825,539	122,895	404,681	1,353,115	676,344	272,964	408,807
	Investment fund.....	June 30, 1924.....	56,435	45,905	4,104	106,444	4,662	10,002	91,780
	Private trust fund.....	June 30, 1924.....	24,790	29,966	-----	54,756	-----	-----	54,756
School district	General treasury.....	June 30, 1924.....	14,125,395	1,661,616	1,702,657	3,364,273	1,661,616	-----	1,702,657
	Sinking funds.....	June 30, 1924.....	12,298,250	15,047,896	12,068,907	41,242,198	8,788,810	27,607,376	4,846,012
	General treasury.....	June 30, 1924.....	1,827,145	14,664,226	9,774,967	36,737,443	6,820,059	26,328,262	3,589,122
	Sinking funds.....	June 30, 1924.....	-----	383,670	2,293,940	4,504,755	1,968,751	1,279,114	1,256,890
10 PITTSBURGH, PA.	City corporation.....	Dec. 31, 1924.....	40,097,965	16,811,396	17,419,342	74,328,703	15,378,972	44,742,679	14,207,052
	Bridge fund.....	Dec. 31, 1924.....	20,737,067	6,412,712	6,246,899	33,396,678	4,584,568	20,731,593	8,080,517
	Library fund.....	Dec. 31, 1924.....	20,526,734	2,938,165	4,883,125	28,348,024	4,008,226	20,164,129	4,175,669
	Sinking fund.....	Dec. 31, 1924.....	1,269	-----	56	1,325	1,325	-----	-----
	Public trust funds.....	Dec. 31, 1924.....	24,334	459,303	60,000	543,637	63,238	480,125	274
	Investment funds.....	Dec. 31, 1924.....	101,217	2,606,127	1,246,523	3,953,867	450,251	-----	3,503,616
	General treasury.....	Dec. 31, 1924.....	62,886	57,778	9,595	130,259	9,028	87,339	33,892
	Tuberculosis sanatorium, hos- pital for insane, and home for poor fund.....	Dec. 31, 1924.....	20,627	351,339	47,600	419,566	52,500	-----	367,066
	Workhouse fund.....	Dec. 31, 1924.....	7,221,849	8,247,332	3,572,078	19,041,259	5,382,323	10,240,986	3,417,950
	Training school fund.....	Dec. 31, 1924.....	4,259,842	6,772,970	2,001,271	13,034,083	3,802,014	8,088,731	1,143,338
	Mothers' pension fund.....	Dec. 31, 1924.....	532,759	601,045	274,843	1,408,647	673,944	668,374	66,329
	Sinking funds.....	Dec. 31, 1924.....	-----	-----	-----	-----	-----	-----	-----
	Public trust fund.....	Dec. 31, 1924.....	191,885	78,762	128,011	398,658	104,533	284,108	10,017
	School district.....	Dec. 31, 1924.....	-----	94,950	487	95,437	576	94,861	-----
	General treasury.....	Dec. 31, 1924.....	-----	30,707	6,231	86,938	3,078	83,860	-----
	Sinking fund.....	Dec. 31, 1924.....	2,223,047	542,635	1,103,420	3,869,102	695,191	984,177	2,189,734
	Public trust fund.....	Dec. 31, 1924.....	14,316	76,263	57,815	148,394	102,987	36,875	8,532
	Sinking fund.....	Dec. 31, 1924.....	12,139,049	2,151,352	7,600,365	21,890,766	5,412,081	13,770,100	2,708,585
	General treasury.....	Dec. 31, 1924.....	12,048,399	480,945	6,183,156	18,712,500	3,880,835	13,030,427	1,801,238
	Sinking fund.....	Dec. 31, 1924.....	63,709	1,627,946	1,062,205	2,753,860	1,135,614	739,673	878,573
	Public trust fund.....	Dec. 31, 1924.....	26,941	-----	288,244	315,185	315,185	-----	-----
	Private trust funds.....	Dec. 31, 1924.....	-----	42,461	66,760	109,221	80,447	-----	28,774
11 SAN FRANCISCO, CALIF.	General treasury.....	June 30, 1924.....	32,754,341	42,510,612	8,584,716	83,849,609	9,303,849	39,848,145	34,697,675
	Special assessment fund.....	June 30, 1924.....	30,708,783	21,928,421	5,272,334	57,909,538	5,883,169	37,800,335	14,226,034
	Municipal railway accident insur- ance fund.....	June 30, 1924.....	964,085	-----	-----	964,085	-----	964,085	-----
	Sinking fund.....	June 30, 1924.....	-----	53,416	104,250	157,666	144,499	12,011	1,156
	Public trust funds.....	June 30, 1924.....	92,398	2,555,567	2,147,943	4,795,908	2,072,910	-----	2,722,998
	Investment funds.....	June 30, 1924.....	410,595	1,080,824	3,243	1,494,662	25,384	656,960	812,318
	Private trust fund.....	June 30, 1924.....	578,480	15,198,493	637,893	16,415,866	645,561	414,754	15,355,551
	-----	-----	-----	1,692,891	419,053	2,111,944	532,326	-----	1,579,618

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924 Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER—Continued									
12	BUFFALO, N. Y.		\$32,867,678	\$40,411,851	\$14,171,575	\$87,451,104	\$13,857,002	\$40,497,551	\$33,096,551
	City corporation		29,305,565	32,167,090	12,610,159	74,082,814	11,967,711	35,628,383	26,486,720
	General treasury	June 30, 1924	28,293,474	20,292,346	8,730,423	57,319,243	7,325,440	34,686,229	15,307,574
	City and county hall fund	June 30, 1924	210	23	1,862	2,095	2,095		
	Library funds	June 30, Dec. 31, 1924, Jan. 3, 1925	21,434	303,406	27,347	352,187	6,478	344,807	902
	Sinking funds	June 30, 1924	683,824	4,472,950	3,625,077	8,781,851	4,338,749	300,391	4,142,711
	Public trust funds	June 30, Dec. 31, 1924, Jan. 31, 1925	237,076	140,948	191,139	569,163	262,706	296,956	9,501
	Investment funds	June 30, 1924	66,547	6,643,215	43	6,709,805			6,709,805
	Private trust fund	June 30, 1924		314,202	34,268	348,470	32,243		316,227
	County		3,562,113	8,244,761	1,561,416	13,368,290	1,889,291	4,869,168	6,609,831
	General treasury	Dec. 31, 1924	3,561,950	1,749,471	705,830	6,017,251	893,232	4,869,168	254,851
	County-as-agent fund	Dec. 31, 1924		6,281,153	288,031	6,569,184	400,115		6,169,069
	City and county hall fund	Dec. 31, 1924	163	18	1,443	1,624	1,624		
	Investment fund	Dec. 31, 1924		11,418		11,418			11,418
	Private trust fund	Dec. 31, 1924		202,701	566,112	768,813	594,320		174,493
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000									
13	MILWAUKEE, WIS.		\$32,497,565	\$47,394,135	\$7,947,371	\$87,839,071	\$10,227,658	\$35,359,659	\$42,251,754
	City corporation		26,390,639	35,552,378	5,537,942	67,480,959	5,175,101	28,470,384	33,835,474
	General treasury	Dec. 31, 1924	25,575,675	19,983,710	5,241,872	50,801,257	3,360,693	27,611,111	19,829,453
	Sewerage commission fund	Dec. 31, 1924	44,109	2,155,259	96,642	2,296,010	1,605,326	522,671	168,013
	Sinking fund	Dec. 31, 1924	22,675	238,256	2,486	263,417	1,718		261,699
	Public trust funds	Apr. 30, Aug. 31, Dec. 31, 1924	550,488	479,378	74,012	1,103,878	126,249	336,602	641,027
	Investment funds	Dec. 31, 1924	197,692	11,993,698		12,191,390			12,191,390
	Private trust funds	Dec. 31, 1924		702,077	122,930	825,007	81,115		743,892
	County		6,106,926	11,841,757	2,409,429	20,358,112	5,052,557	6,889,275	8,416,280
	General treasury	Dec. 31, 1924	6,104,717	6,957,383	2,268,485	15,330,585	4,809,186	6,665,733	3,855,666
	County-as-agent fund	Dec. 31, 1924		3,220,024	9,732	3,229,756	10,865		3,218,891
	License fund	Dec. 31, 1924		12,686		12,686			12,686
	Sinking fund	Dec. 31, 1924		383,609		383,609	27,267	223,542	132,800

	Investment funds	Dec. 31, 1924	2,209	40,550		42,759		42,759
	Private trust funds	Dec. 31, 1924		1,227,505	131,212	1,358,717	205,239	1,153,478
14	WASHINGTON, D. C.		27,375,330	9,160,420	12,226,563	48,762,313	13,146,146	26,696,049
	General treasury	June 30, 1924	25,989,160	661,246	10,957,172	37,607,578	11,177,855	22,487,328
	Register of wills fund	June 30, 1924	69,245	272		69,517		69,137
	Recorder of deeds fund	June 30, 1924	90,083	33,546	43,004	166,633	33,486	90,083
	Militia fund	June 30, 1924		42,416	1,213	43,629	3,457	40,172
	School incidental fund	June 30, 1924	76,395	159,151	28,205	263,751	29,798	76,225
	Library incidental fund	June 30, 1924	12,505	23	225	12,753	420	12,310
	Park funds	June 30, 1924		722,908	100,672	823,580	11,104	812,476
	Miscellaneous funds	June 30, 1924	692,829	1,943,736	299,058	2,935,623	267,031	2,533,528
	Sinking funds	June 30, 1924	156,557	3,319,881	234,431	3,710,869	1,014,380	163,703
	Public trust funds	June 30, 1924	288,556	372,620	70,245	731,421	83,924	411,087
	Private trust funds	June 30, 1924		1,904,621	492,338	2,396,959	524,691	1,872,268
15	NEWARK, N. J.		30,226,717	53,545,848	5,052,071	88,824,636	7,459,186	34,143,667
	City corporation		25,720,776	42,488,827	1,745,290	69,954,893	3,377,493	28,955,589
	General treasury	Dec. 31, 1924	22,824,565	29,397,646	1,146,970	53,369,181	2,582,994	16,913,177
	Court funds	Dec. 31, 1924	13,139	14,700		27,839		13,139
	Dental clinic fund	Dec. 31, 1924		15,000	2,798	17,913	5,265	12,648
	School fund	June 30, 1924	2,255,752	6,678,430	401,617	9,335,799	509,400	8,813,456
	Library fund	Dec. 31, 1924	24,023	394,095	38,727	456,845	71,858	359,236
	Firemen's relief fund	Dec. 31, 1924	62,901			62,901		62,901
	License fund	Dec. 31, 1924		4,093		4,093		4,093
	Petty cash fund	Dec. 31, 1924		775	7,200	7,975	7,975	
	Cash in transit	Dec. 31, 1924		3,622	4,568	8,190	3,622	4,568
	Sinking fund	Dec. 31, 1924	408,985	5,266,065	43,516	5,718,566	73,510	2,386,920
	Public trust funds	Dec. 31, 1924	116,151	352,796	56,376	525,323	84,165	288,371
	Investment funds	Dec. 31, 1924	15,145	312,652	19,587	347,384	20,232	105,741
	Private trust funds	Dec. 31, 1924		48,953	23,931	72,884	18,472	54,412
	County		4,505,941	11,057,021	3,306,781	18,869,743	4,081,693	5,188,078
	General treasury	Dec. 31, 1924	4,275,710	3,650,008	714,062	8,639,780	983,548	4,443,534
	County-as-agent fund	Dec. 31, 1924		4,993,875	2,308,993	7,302,868	2,668,227	4,634,641
	Health fund	Dec. 31, 1924	1,915	45,780		47,695		46,295
	Hospital fund	Dec. 31, 1924	10,114		7,481	17,595	7,230	10,365
	Parental school fund	Dec. 31, 1924	75	25,598	1,663	27,336	1,167	25,802
	Vocational school fund	Dec. 31, 1924	24,033	79,794	14,861	118,688	31,201	87,487
	Park fund	Dec. 31, 1924	20,438	635,250	99,338	755,026	199,211	553,223
	Petty cash fund	Dec. 31, 1924		321	7,894	8,215	211	
	Cash in transit	Dec. 31, 1924		14,477	684	15,161	14,477	684
	Sinking fund	Dec. 31, 1924	164,523	1,558,994	42,581	1,766,098	35,353	706
	Public trust funds	Dec. 31, 1924	5,158	7,529	4,384	17,071	4,581	2,963
	Investment fund	Dec. 31, 1924	3,975	45,395	104,840	154,210	136,487	17,703

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—CON

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP II—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
16	MINNEAPOLIS, MINN.		\$25,593,242	\$45,150,641	\$4,416,561	\$75,160,444	\$4,435,462	\$29,219,046	\$41,505,936
	City corporation		22,908,877	16,237,754	3,369,520	42,516,151	3,667,336	25,785,283	13,063,532
	General treasury	Dec. 31, 1924.	20,300,603	9,599,703	3,238,561	33,138,867	3,504,603	25,366,031	4,268,233
	School laboratory fund	Dec. 31, 1924.	27,432		10,371	37,803	14,378	23,425	
	Sinking fund	Dec. 31, 1924.	1,733,804	272,699	334	2,006,837	9,694		1,997,143
	Public trust funds	Dec. 31, 1924.	677,218	424,367	117,277	1,218,862	134,983	395,827	688,052
	Investment fund	Dec. 31, 1924.	169,820	5,935,932		6,105,752			6,105,752
	Private trust funds	Dec. 31, 1924.		5,053	2,977	8,030	3,678		4,352
	County		2,684,365	28,912,887	1,047,041	32,644,293	768,126	3,433,763	28,442,404
	General treasury	Dec. 31, 1924.	2,546,934	2,498,362	605,629	5,650,925	167,669	3,433,763	2,049,493
	County-as-agent fund	Dec. 31, 1924.		22,241,099	439,394	22,680,493	564,563		22,115,930
	Sinking funds	Dec. 31, 1924.	69,028	876,242	2,018	947,288	35,894		911,394
	Investment fund	Dec. 31, 1924.	68,403	3,297,184		3,365,587			3,365,587
17	NEW ORLEANS, LA.		28,868,260	30,461,099	5,783,995	65,113,354	9,548,433	20,160,344	35,404,577
	City corporation		27,269,545	30,460,424	5,074,227	62,804,196	8,886,790	18,513,504	35,403,902
	General treasury	Dec. 31, 1924.	22,676,603	7,077,508	2,405,344	32,159,455	2,813,636	5,485,731	23,860,088
	Judicial expense fund	Dec. 31, 1924.	298,023		80,282	378,305	109,443	268,862	
	Courthouse commission fund	Dec. 31, 1924.		28,000	642	28,642	700	27,942	
	Police commission fund	Dec. 31, 1924.	97,551	985,685	11,838	1,095,074	260	1,055,801	39,013
	Fire commission fund	Dec. 31, 1924.	1,522	1,098,699	24,855	1,125,076	15,558	1,083,419	26,099
	Health fund	Dec. 31, 1924.	46,722	141,964	46,819	235,505	22,287	213,152	66
	Poor fund	Dec. 31, 1924.	4,734	17,875	342	22,951	2,250	20,701	
	Institution for defectives fund	May 31, 1924.	318	5,000	13,742	19,060	9,793	9,267	
	School fund	June 30, 1924.	762,016	5,865,811	14,640	6,642,467	12,614	3,534,844	3,095,009
	Library fund	Dec. 31, 1924.	6,810	78,240	13,154	98,204	2,090	83,737	12,377
	Recreation funds	Dec. 31, 1924.	81,986	172,427	18,762	273,175	35,974	215,974	21,227
	Sewage and water fund	Dec. 31, 1924.	1,190,094	4,544,380	145,605	5,880,079	1,521,801	3,067,750	1,290,528
	Public Belt Railroad fund	Dec. 31, 1924.	1,665,957	58,359	538,202	2,262,518	522,829	1,519,378	220,311
	Cash in transit	Dec. 31, 1924.		417,520	309,605	727,125	417,520		309,605
	Sinking funds	Dec. 31, 1924.	47,687	9,622,257	1,334,598	11,004,542	3,324,599	1,546,307	6,133,636
	Public trust funds	Aug. 31, Dec. 31, 1924.	363,254	317,360	115,532	796,146	75,175	380,559	340,412
	Investment funds	Dec. 31, 1924.	26,268	29,331		55,599		80	55,519
	Private trust funds	Dec. 31, 1924.		8	265	273	261		12
	Levee district		1,598,715	675	709,768	2,309,158	661,643	1,646,840	675
	General treasury	Dec. 31, 1924.	1,598,715	675	709,768	2,309,158	661,643	1,646,840	675

18	CINCINNATI, OHIO.....		27,747,081	29,714,362	13,832,867	71,294,310	17,311,793	25,581,064	28,401,453
	City corporation.....		17,605,414	12,075,123	4,814,372	34,494,909	9,081,963	15,437,555	9,975,391
	General treasury.....	Dec. 31, 1924	9,550,986	6,333,925	3,599,898	19,484,809	7,347,093	9,507,511	2,630,205
	Miscellaneous fee fund.....	Aug. 31, 1924	143,609			143,609		143,609	
	University fund.....	Dec. 31, 1924	754,793	417,968	106,179	1,278,940	167,026	1,103,333	8,581
	Sinking fund.....	Dec. 31, 1924	4,874,136	4,022,453	813,588	9,710,177	1,214,245	3,966,995	4,528,937
	Public trust funds.....	Dec. 31, 1924	865,647	454,767	132,832	1,453,246	194,168	712,431	546,647
	Investment funds.....	Dec. 31, 1924	1,416,243	500,010		1,916,253	5,006	3,676	1,907,571
	Private trust funds.....	Dec. 31, 1924		346,000	161,875	507,875	154,425		353,450
	County.....		3,639,289	16,403,278	6,060,748	26,103,315	5,445,800	3,564,528	17,092,987
	General treasury.....	Aug. 31, 1924	3,608,445	524,323	2,619,412	6,752,150	2,471,058	2,996,828	1,284,294
	County-as-agent fund.....	Aug. 31, 1924		14,719,339	2,359,727	17,079,066	1,795,743		15,283,323
	Library fund.....	Aug. 31, 1924	13,656	253,161	772	267,589	4,782	249,438	13,369
	Sinking fund.....	Aug. 31, 1924	10,732	860,649	962,515	1,833,896	1,058,717	294,909	480,270
	Public trust funds.....	June 30, Aug. 31, 1924	3,761		296	4,057	77,777		3,280
	Investment fund.....	Aug. 31, 1924	2,695		73,622	76,317	52,964	23,353	28,451
	Private trust funds.....	Aug. 31, 1924		45,806	44,404	90,210	61,750		1,333,075
	School district.....		6,502,378	1,235,961	2,957,747	10,696,086	2,784,030	6,578,981	871,755
	General treasury.....	Aug. 31, 1924	6,375,042	383,123	2,848,139	9,606,304	2,645,889	6,088,660	
	Fee and special fund.....	Aug. 31, 1924	33,237		33,237			33,237	
	Sinking fund.....	Aug. 31, 1924	71,474	731,160	109,355	911,989	138,088	456,566	317,335
	Public trust funds.....	Aug. 31, Dec. 31, 1924	10,968		253	11,221	53	518	10,650
	Investment fund.....	Aug. 31, 1924	11,657	121,678		133,335			133,335
19	KANSAS CITY, MO.....		19,515,665	23,773,301	6,358,417	49,647,383	11,037,371	21,578,720	17,031,292
	City corporation.....		9,815,940	10,195,312	1,977,051	21,988,303	6,265,406	10,475,350	5,247,547
	General treasury.....	Apr. 21, 1924	9,002,618	9,134,281	455,180	18,592,079	4,533,021	10,425,139	3,633,919
	Sinking funds.....	Apr. 21, 1924	782,959	1,019,755	1,512,816	3,315,530	1,724,530		1,591,000
	Public trust fund.....	Dec. 31, 1924	30,363	41,276	9,055	80,694	7,855	50,211	22,628
	County.....		2,832,588	11,219,610	1,827,089	15,879,287	1,764,032	2,980,893	11,134,362
	General treasury.....	Dec. 31, 1924	2,814,012	3,378,578	1,092,622	7,285,212	789,762	2,980,069	3,515,381
	County-as-agent fund.....	Dec. 31, 1924		7,814,074	724,564	8,538,638	967,097		7,571,541
	Public trust fund.....	Dec. 31, 1924	18,576	26,958	9,903	55,437	7,173	824	47,440
	School district.....		6,867,137	2,358,379	2,554,277	11,779,793	3,007,933	8,122,477	649,383
	General treasury.....	June 30, 1924	5,995,253	2,089,229	2,542,834	10,627,316	2,403,761	8,122,477	101,078
	Sinking fund.....	June 30, 1924	871,884	269,150	11,443	1,152,477	604,172		548,305
20	SEATTLE, WASH.....		33,508,405	43,607,096	6,873,404	83,988,905	7,498,892	35,624,854	40,865,159
	City corporation.....		22,845,685	22,089,860	4,065,068	49,600,613	4,610,128	26,512,309	18,478,176
	General treasury.....	Dec. 31, 1924	21,549,605	9,645,751	2,612,848	33,808,204	2,422,221	23,811,567	7,574,416
	Sinking fund.....	Dec. 31, 1924	1,130,193	3,200,193	718,480	5,048,866	775,740	2,417,723	1,855,403
	Public trust funds.....	Dec. 31, 1924	127,391	1,811	6,625	135,827	10,172	123,689	1,966
	Investment funds.....	Dec. 31, 1924	38,496	706,778	605,261	1,350,535	413,930	159,330	777,275
	Private trust fund.....	Dec. 31, 1924		8,535,327	721,854	9,257,181	988,065		8,269,116
	County.....		4,089,929	20,286,111	1,698,034	26,074,074	2,101,264	2,886,516	21,086,294
	General treasury.....	Dec. 31, 1924	3,876,784	525,142	412,956	4,814,882	308,907	2,877,193	1,628,782
	County-as-agent fund.....	Dec. 31, 1924		19,498,258	1,205,386	20,703,644	1,532,042		19,171,602
	Sinking fund.....	Dec. 31, 1924	213,145	198,111		411,256	205,038		206,218
	Investment funds.....	Dec. 31, 1924		9,323		9,323		9,323	
	Private trust fund.....	Dec. 31, 1924		55,277	79,692	134,969	55,277		79,692

* Also the aggregate of payments and cash on hand at the close of the year.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
20	SEATTLE, WASH.—Continued.								
	School district.....		\$5,415,459	\$1,100,477	\$289,441	\$6,805,377	\$564,282	\$5,167,694	\$1,073,401
	General treasury.....	June 30, 1924.....	4,439,355	1,100,477		5,539,832	365,834	4,712,417	461,581
	Sinking fund.....	June 30, 1924.....	976,104		289,441	1,265,545	198,448	455,277	611,820
	Port of Seattle.....		1,157,332	130,648	220,861	1,508,841	223,218	1,058,335	227,288
	General treasury.....	Dec. 31, 1924.....	820,158	76,751	208,053	1,104,962	211,700	763,636	129,626
	Sinking fund.....	Dec. 31, 1924.....	337,174	53,897	12,808	403,879	11,518	294,699	97,662
21	INDIANAPOLIS, IND.....		18,978,424	24,831,782	7,912,784	51,722,990	9,045,164	22,530,556	20,147,270
	City corporation.....		11,147,671	7,618,627	5,657,998	24,424,296	6,738,279	13,333,553	4,352,464
	General treasury.....	Dec. 31, 1924.....	6,329,347	5,592,893	2,626,791	14,549,031	3,738,523	9,105,087	1,705,421
	Deduction fund.....	Dec. 31, 1924.....	33,159			33,159			
	Special assessment funds.....	Dec. 31, 1924.....	3,889,311	14,437	11,339	3,915,087	35,892	3,872,810	6,385
	Sinking funds.....	Dec. 31, 1924.....	754,201	17,605	1,207,557	1,979,363	582,693	210,860	1,185,810
	Public trust funds.....	Dec. 31, 1924.....	141,653	41,821	84,556	268,030	84,036	111,637	72,357
	Private trust funds.....	Dec. 31, 1924.....		1,951,871	1,727,755	3,679,626	2,297,135		1,382,491
	County.....		2,110,067	15,260,727	1,760,964	19,131,758	1,024,733	2,708,988	15,398,037
	General treasury.....	Dec. 31, 1924.....	1,244,710	526,966	1,389,092	3,160,768	694,462	2,397,019	69,287
	County-as-agent fund.....	Dec. 31, 1924.....		13,879,843	96,132	13,975,975	98,534		13,877,441
	Sinking funds.....	Dec. 31, 1924.....	865,357	785,729	245,013	1,896,099	195,773	311,969	1,388,357
	Private trust funds.....	Dec. 31, 1924.....		68,189	30,727	98,916	35,964		62,952
	School district.....		5,720,686	1,952,428	493,822	8,166,936	1,282,152	6,488,015	396,769
	General treasury.....	June 30, 1924.....	5,627,817	1,872,630	483,453	7,983,900	1,240,204	6,424,660	319,036
	Deduction fund.....	June 30, 1924.....	13,089			13,089			
	Public trust funds.....	June 30, 1924.....	79,780	79,798	10,369	169,947	41,948	50,266	77,733
22	ROCHESTER, N. Y.....		20,088,615	22,455,416	6,527,111	49,071,142	7,976,321	22,936,817	18,158,004
	City corporation.....		18,060,367	18,898,918	5,817,878	42,777,163	7,230,572	20,894,716	14,651,875
	General treasury.....	Dec. 31, 1924.....	17,681,910	16,259,206	1,362,686	35,303,802	2,381,514	20,341,903	12,580,385
	Cemetery fund.....	Dec. 31, 1924.....	115,050	7,291	3,148	125,489	27,188	87,664	10,637
	Sinking funds.....	Dec. 31, 1924.....	152,420	1,417,242	3,499,422	5,069,084	3,870,424	362,560	836,100
	Public trust funds.....	Dec. 31, 1924.....	104,826	37,389	579,092	721,307	515,479	102,589	103,239
	Investment fund.....	Dec. 31, 1924.....	6,161	9,334	50,062	65,557	59,396		6,161
	Private trust funds.....	Dec. 31, 1924.....		1,168,456	323,468	1,491,924	376,571		1,115,353
	County.....		2,028,248	3,556,498	709,233	6,293,979	745,749	2,042,101	3,506,129
	General treasury.....	Dec. 31, 1924.....	2,028,248	34,007	472,314	2,534,569	449,871	2,042,101	42,597
	County-as-agent fund.....	Dec. 31, 1924.....		2,908,245	161,730	3,069,975	148,638		2,921,337
	Private trust fund.....	Dec. 31, 1924.....		614,246	75,189	689,435	147,240		542,195

23	JERSEY CITY, N. J.		19,375,603	42,385,077	17,323,943	79,084,623	16,975,344	25,730,551	36,378,728
	City corporation		15,339,747	29,782,204	13,984,148	59,106,099	13,462,018	19,928,486	25,715,595
	General treasury	Dec. 31, 1924	13,377,962	23,098,477	8,857,568	45,334,007	10,046,336	13,821,941	21,465,730
	School fund	June 30, 1924	1,504,490	2,542,819	3,088,100	7,135,409	1,678,629	5,456,624	156
	Library fund	Dec. 31, 1924	7,125	250,060	73,550	330,735	24,002	306,733	
	Firemen's relief fund	Dec. 31, 1924	23,602			23,602		23,602	
	License fund	Dec. 31, 1924	186	2,184		2,370		186	2,184
	Petty cash fund	Dec. 31, 1924			200	200			
	Sinking funds	Dec. 31, 1924	360,245	3,636,489	1,960,806	5,957,540	1,710,190		4,247,350
	Public trust fund	Dec. 31, 1924	66,137	252,175	3,924	322,236	2,661	319,400	175
	County		4,035,856	12,602,873	3,339,795	19,978,524	3,513,326	5,802,065	10,663,133
	General treasury	Dec. 31, 1924	3,924,252	5,693,257	739,672	10,357,181	1,266,326	5,300,268	3,790,587
	County-as-agent fund	Dec. 31, 1924		6,039,175	1,137,564	7,176,739	1,172,840		6,003,899
	Health funds	Dec. 31, 1924	2,332	32,477	968	35,777	1,872	32,464	1,441
	Parental home fund	Dec. 31, 1924	735	28,330	1,644	30,709	291	30,413	5
	Park fund	Dec. 31, 1924	13,912	301,879	207,913	523,704	86,416	434,109	3,179
	Sinking fund	Dec. 31, 1924	92,037	501,594	1,241,797	1,835,428	971,406		864,022
	Public trust fund	Dec. 31, 1924	2,588	6,161	10,237	18,986	14,175	4,811	

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

24	LOUISVILLE, KY.		\$9,847,942	\$4,952,567	\$4,119,865	\$18,920,374	\$3,080,342	\$10,919,235	\$4,920,797
	General treasury	Aug. 31, 1924	7,127,801	1,061,370	512,379	8,701,550	55,164	5,083,840	3,562,546
	Tuberculosis hospital funds	Dec. 31, 1924	32,582	104,886	914,833	1,052,301	744,387	270,825	37,089
	Sewerage fund	Nov. 30, 1924	25,685	8	948,614	974,307	660,593	313,706	8
	Children's guardian fund	Dec. 31, 1924	795	21,701	5,750	28,246	4,364	23,882	
	School funds	June 30, 1924	694,623	2,854,960	517,472	4,067,055	58,711	3,231,703	776,641
	Library fund	Aug. 31, 1924	54,836	182,153	1	236,990		160,451	76,539
	Park fund	Aug. 31, 1924	56,612	245,876	21,364	323,852	978	283,969	38,905
	Water fund	Dec. 31, 1924	1,009,217	74,011	34,440	1,117,668	38,541	746,580	332,547
	Cash in transit	Aug. 31, 1924		1,034	569	1,603	1,034		569
	Sinking fund	Dec. 31, 1924	785,623	289,356	1,151,598	2,226,577	1,497,474	727,103	2,000
	Public trust funds	June 30, Aug. 31, 1924	58,654	94,709	10,055	163,418	14,263	77,173	71,982
	Investment funds	Aug. 31, Dec. 31, 1924	1,514	20,090	4	21,608	18	3	21,587
	Private trust fund	June 30, 1924		2,413	2,786	5,199	4,815		384
25	TOLEDO, OHIO.		12,866,079	7,716,953	5,390,948	25,973,980	4,624,489	15,023,129	6,326,362
	City corporation		8,174,700	6,552,913	3,295,680	18,023,293	2,734,669	9,533,409	5,755,215
	General treasury	Dec. 31, 1924	5,619,013	3,690,387	2,153,066	11,462,466	1,799,660	7,997,400	1,665,406
	Fee and special fund	Dec. 31, 1924	31,226			31,226		31,226	
	Library fund	Dec. 31, 1924	217,955	42,099	7,152	267,206	25,698	241,208	300
	Sinking funds	Dec. 31, 1924	2,269,474	2,187,030	1,079,948	5,536,452	843,937	1,253,006	3,439,509
	Public trust funds	Dec. 31, 1924	23,754	4,048	6,054	33,856	15,299	10,569	7,988
	Investment funds	Dec. 31, 1924	13,278	126,000	1,891	141,169	1,916		139,253
	Private trust funds	Dec. 31, 1924		503,349	47,569	550,918	48,159		502,759
	School district		4,691,379	1,164,040	2,095,268	7,950,687	1,889,820	5,489,720	571,147
	General treasury	Aug. 31, 1924	3,802,658	1,127,305	1,260,422	6,190,385	1,008,906	4,940,425	241,054
	Fee and special fund	Aug. 31, 1924	56,414			56,414		56,414	
	Sinking funds	Aug. 31, 1924	832,307	36,735	834,846	1,703,888	880,914	492,881	330,093

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
26	PORTLAND, OREG.		\$15,239,366	\$12,277,041	\$4,398,699	\$31,915,106	\$3,810,215	\$19,162,547	\$8,942,344
	City corporation.....		9,571,447	10,802,614	2,486,563	22,860,624	2,800,164	11,937,676	8,122,784
	General treasury.....	Nov. 30, 1924.....	6,491,501	9,016,151	1,806,360	17,314,012	2,136,734	10,668,511	4,508,767
	Dock commission fund.....	Nov. 30, 1924.....	1,323,306	328,019	230,937	1,882,262	156,320	1,185,725	540,217
	Fugitive fund.....	Nov. 30, 1924.....	19	65	322	406	290	51	65
	Cash in transit.....	Nov. 30, 1924.....		50	3,985	4,035	3,785		250
	Sinking funds.....	Nov. 30, 1924.....	1,623,200	81,580	257,886	1,962,666	231,622	1,265	1,729,779
	Public trust funds.....	Nov. 30, 1925.....	97,540	5,734	10,453	113,727	6,065	75,209	32,453
	Investment funds.....	Nov. 30, 1924.....	35,881	933,329	37,769	1,006,979	13,368	6,915	986,696
	Private trust funds.....	Nov. 30, 1924.....		437,686	138,851	576,537	251,980		324,557
	School district.....		4,270,923	698,069	1,638,221	6,607,213	611,470	5,565,143	430,600
	General treasury.....	June 30, 1924.....	4,230,164	658,439	1,632,444	6,521,047	603,774	5,555,248	362,025
	Public trust funds.....	June 30, Oct. 15, 1924.....	40,759	39,630	5,777	86,166	7,696	9,895	68,575
	Port of Portland.....		1,396,996	776,358	273,915	2,447,269	398,581	1,659,728	388,960
	General treasury.....	Nov. 30, 1924.....	1,380,893	639,635	269,488	2,290,016	357,395	1,650,564	282,057
	Sinking fund.....	Nov. 30, 1924.....	12,437	71,535	2,687	86,659	17,022		69,637
	Investment fund.....	Nov. 30, 1924.....	3,666	65,188	1,740	70,594	24,164	9,164	37,266
27	DENVER, COLO.		15,069,522	19,710,305	5,976,168	40,755,995	6,937,800	24,076,407	9,741,788
	City corporation.....		10,564,990	16,815,324	2,651,661	30,031,975	3,159,949	17,536,981	9,335,045
	General treasury.....	Dec. 31, 1924.....	9,858,867	8,662,919	1,550,140	20,071,926	1,652,185	16,607,305	1,812,436
	Museum fund.....	Dec. 31, 1924.....	1,425	53,595	70	55,090	185	44,355	10,550
	Trust and agency fund.....	Dec. 31, 1924.....		6,317,360	142,492	6,459,852	168,193		6,291,659
	Clerk of district court fund.....	Dec. 31, 1924.....	67,530	465	11,412	79,407	14,298	99	65,010
	Clerk of county court fund.....	Dec. 31, 1924.....	42,521		6,420	48,941	6,232		42,709
	Miscellaneous fund.....	Dec. 31, 1924.....	352,991	510,061	769,459	1,632,511	1,086,820	535,280	10,411
	Sinking funds.....	Dec. 31, 1924.....	58,263	199,720	44,325	302,308	111,496	137,121	53,691
	Public trust funds.....	Dec. 31, 1924.....	183,355	363,152	45,566	592,073	41,839	212,821	337,413
	Investment fund.....	Dec. 31, 1924.....	38	650		688			688
	Private trust funds.....	Dec. 31, 1924.....		707,462	81,777	789,179	78,701		710,478
	School district.....		4,504,532	2,894,981	3,324,507	10,724,020	3,777,851	6,539,426	406,743
	General treasury.....	Aug. 31, 1924.....	4,273,578	2,887,275	3,261,981	10,422,834	3,684,313	6,331,926	406,595
	Sinking fund.....	Aug. 31, 1924.....	230,912	7,600	62,526	301,038	93,538	207,500	
	Investment fund.....	Aug. 31, 1924.....	42	106		148			148

28	AARON, OHIO.		9,696,787	6,852,874	8,454,357	25,004,018	8,130,730	12,141,360	4,731,528
	City corporation		6,166,430	5,779,124	6,339,051	18,284,605	5,675,258	8,438,258	4,171,089
	General treasury	Dec. 31, 1924	4,459,557	3,777,651	5,203,462	13,440,670	4,806,103	6,906,771	1,727,796
	Fee and special fund	Dec. 31, 1924	44,117			44,117		44,117	
	Sinking funds	Dec. 31, 1924	1,635,757	1,847,231	1,072,857	4,555,845	755,779	1,437,320	2,362,746
	Public trust funds	Dec. 31, 1924	26,999	100,285	7,283	134,567	34,702	50,050	49,815
	Private trust funds	Dec. 31, 1924		53,957	55,449	109,406	78,674		30,732
	School district		3,530,357	1,073,750	2,115,305	6,719,413	2,455,472	3,703,102	560,839
	General treasury	Aug. 31, 1924	3,503,555	1,036,811	1,997,114	6,537,480	2,398,190	3,683,299	455,991
	Fee and special fund	Aug. 31, 1924	19,694			19,694		19,694	
	Sinking fund	Aug. 31, 1924	7,108	36,939	118,192	162,239	57,282	109	104,848
29	COLUMBUS, OHIO		12,614,828	13,400,777	7,327,720	33,343,325	8,753,086	16,018,548	8,571,691
	City corporation		7,426,022	10,207,161	4,606,138	22,239,321	4,875,289	10,627,102	6,736,930
	General treasury	Dec. 31, 1924	6,873,799	5,630,564	3,937,633	16,441,996	3,967,275	8,901,284	3,573,437
	Fee and special fund	Dec. 31, 1924	54,859			54,859		54,859	
	Library fund	Dec. 31, 1924	972		53	1,025	25	500	500
	Sinking fund	Dec. 31, 1924	480,006	4,142,449	287,648	4,910,103	339,330	1,562,230	3,008,543
	Public trust funds	Dec. 31, 1924	15,651	97,475	9,216	122,342	10,836	107,645	3,861
	Investment fund	Dec. 31, 1924	735	500	1,488	2,723	1,139	584	1,000
	Private trust funds	Dec. 31, 1924		336,173	370,100	706,273	556,684		149,589
	School district		5,188,806	3,193,616	2,721,582	11,104,004	3,877,797	5,391,446	1,834,761
	General treasury	Aug. 31, 1924	5,084,847	2,063,548	2,367,790	9,516,185	3,548,263	4,914,185	1,053,737
	Fee and special fund	Aug. 31, 1924	26,614			26,614		26,614	
	Sinking fund	Aug. 31, 1924	77,345	1,130,068	353,792	1,561,205	329,534	450,647	781,024
30	PROVIDENCE, R. I.		12,267,044	10,725,499	1,601,430	24,593,973	1,819,256	14,235,638	8,539,079
	General treasury	Sept. 30, 1924	11,688,555	7,742,367	993,350	20,424,272	1,070,861	14,210,560	5,142,851
	Fee fund	Sept. 30, 1924	8,606			8,606		8,606	
	Cash in transit	Sept. 30, 1924		328,791	324,530	653,321	328,791		324,530
	Petty cash fund	Sept. 30, 1924		115	3,410	3,525	3,465		60
	Sinking fund	Sept. 30, 1924	487,686	1,962,376	143,562	2,593,624	296,797		2,296,827
	Public trust funds	Sept. 30, Dec. 31, 1924	67,639	93,666	53,791	215,096	48,067	16,472	150,557
	Investment funds	Sept. 30, 1924	14,558	462,744	19,940	497,242	11,097		486,145
	Private trust funds	Sept. 30, 1924		135,440	62,847	198,287	60,178		138,109
31	ST. PAUL, MINN.		13,279,684	15,002,328	1,239,090	29,521,102	3,013,970	17,075,036	9,432,096
	General treasury	Dec. 31, 1924	12,871,595	7,267,955	1,104,789	21,244,339	2,593,742	16,806,544	1,844,053
	Petty cash fund	Dec. 31, 1924		150	5,075	5,225	5,125		100
	Sinking funds	Dec. 31, 1924	282,569	7,505,492	123,757	7,911,818	409,107	78,898	7,423,813
	Public trust funds	Sept. 30, Oct. 9, Dec. 31, 1924	125,520	228,429	5,364	359,313	5,609	189,594	164,110
	Private trust fund	Dec. 31, 1924		302	105	407	387		20
32	OAKLAND, CALIF.		11,433,689	2,091,893	3,421,232	16,946,814	2,593,962	11,556,593	2,796,259
	City corporation		7,037,412	1,575,137	1,702,654	10,315,203	1,979,437	6,189,592	2,146,174
	General treasury	June 30, 1924	5,697,762	508,167	1,376,666	7,582,595	1,637,528	4,845,483	1,099,584
	Special assessment fund	June 30, 1924	1,324,045			1,324,045		1,278,874	45,171
	Sinking fund	June 30, 1924		289,924	205,693	495,617	213,932		281,685
	Public trust funds	June 30, 1924	15,605	57,252	4,609	77,466	7,626	65,235	4,605
	Private trust fund	June 30, 1924		719,794	115,686	835,480	120,351		715,129

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
32	OAKLAND, CALIF.—Continued.								
	School district.....		\$4,391,976	\$516,756	\$1,712,334	\$6,621,066	\$607,675	\$5,366,356	\$647,035
	General treasury.....	June 30, 1924	3,994,918	516,756	1,612,017	6,123,691	534,338	5,110,549	478,804
	Sinking funds.....	June 30, 1924	397,058		100,317	497,375	73,337	255,807	168,231
	Sanitary district.....		4,301		6,244	10,545	6,850	645	3,050
	Sinking fund.....	June 30, 1924	4,301		6,244	10,545	6,850	645	3,050
33	ATLANTA, GA.								
	General treasury.....	Dec. 31, 1924	9,641,915	4,968,277	2,048,083	16,658,275	1,247,305	11,099,318	4,311,652
	Convict labor account.....	Dec. 31, 1924	9,539,858	3,910,949	2,040,037	15,490,844	1,244,901	11,082,995	3,162,948
	Paper fund—schools.....	Dec. 31, 1924	16,323			16,323		16,323	
	Sinking fund.....	Dec. 31, 1924		3,358	8,046	11,404	2,404		9,000
	Public trust funds.....	Dec. 31, 1924	73,404	536,000		609,404			609,404
	Investment funds.....	Dec. 31, 1924	2,180			2,180			2,180
	Private trust fund.....	Dec. 31, 1924	10,150	517,891		528,041			528,041
				79		79			79
34	OMAHA, NEBR.								
	City corporation.....		12,913,262	7,620,521	4,312,861	24,846,644	2,600,178	15,792,131	6,454,335
	General treasury.....	Dec. 31, 1924	5,400,051	4,208,408	1,156,599	10,765,058	1,189,770	6,767,557	2,807,731
	Sinking funds.....	Dec. 31, 1924	3,349,352	1,742,856	891,076	5,983,284	804,268	4,544,436	634,580
	Public trust funds.....	Dec. 31, 1924	1,991,023	2,367,241	258,891	4,617,155	379,001	2,178,566	2,059,588
	Investment fund.....	Dec. 31, 1924	59,676	27,048	2,674	89,398	6,197	44,555	38,646
	Private trust funds.....	Dec. 31, 1924		6,889	3,627	10,516			10,516
	School district.....			64,374	331	64,705	304		64,401
	General treasury.....	July 31, 1924	3,829,136	1,824,013	2,891,165	8,544,314	1,112,365	5,191,527	2,240,422
	Sinking fund.....	July 31, 1924	3,790,674	1,544,884	2,559,899	7,895,457	872,732	5,153,359	1,869,366
	Public trust funds.....	July 31, 1924	4,740	234,805	322,272	561,817	218,077		343,740
	Investment fund.....	July 31, 1924	28,236	34,324	3,678	66,238	10,794	38,168	17,276
	Public utilities district.....		5,486	10,000	5,316	20,802	10,762		10,040
	General treasury.....	Dec. 31, 1924	3,684,075	1,588,100	265,097	5,537,272	298,043	3,833,047	1,406,182
	Sinking fund.....	Dec. 31, 1924	3,627,810	722,194	237,289	4,586,793	287,486	3,833,047	466,260
	Private trust fund.....	Dec. 31, 1924	56,765	682,354		739,119			739,119
				183,552	27,808	211,360	10,557		200,803
35	BIRMINGHAM, ALA.								
	General treasury.....	Sept. 30, 1924	6,140,428	5,770,010	1,603,893	13,514,331	693,606	6,761,120	6,059,545
	Convict labor account.....	Sept. 30, 1924	6,066,988	2,508,607	1,399,077	9,974,672	659,553	6,716,285	2,598,834
	Sinking fund.....	Sept. 30, 1924	22,357			22,357		22,357	
			10,259	251,252	179,319	440,830	14,830		426,000

	Public trust funds	Sept. 30, 1924	25,080	100,181	18,499	143,760	10,532	22,478	110,750
	Investment funds	Sept. 30, 1924	15,744	2,867,814		2,883,558			2,883,558
	Private trust funds	Sept. 30, 1924		42,156	6,998	49,154	8,751		40,403
36	WORCESTER, MASS.								
	General treasury	Nov. 30, 1924	11,667,677	11,836,152	591,696	24,095,525	859,112	12,793,038	10,443,375
	License fund	Nov. 30, 1924	11,397,131	11,462,525	513,419	23,373,075	732,891	12,791,585	9,848,599
	Sinking fund	Nov. 30, 1924		21,919		21,919			21,919
	Public trust funds	Nov. 30, 1924	158,407	139,548	15,781	313,736	16,846		296,890
	Private trust funds	Nov. 30, 1924; Jan. 15, 1925	112,139	35,628	23,994	171,761	30,292	1,453	140,016
				176,532	38,502	215,034	79,083		135,951
37	SAN ANTONIO, TEX.								
	City corporation		5,511,922	4,514,491	4,122,006	14,148,419	4,247,039	6,513,398	3,387,982
	General treasury	May 31, 1924	3,496,686	2,652,940	2,951,399	9,101,025	3,280,180	3,043,968	2,776,877
	Library fund	May 31, 1924	2,552,927	2,520,082	2,017,067	7,090,076	2,027,095	2,603,901	2,459,080
	Sinking fund	May 31, 1924	3,217	43,474	14,642	61,333	26,321	34,538	474
	Public trust funds	May 31, 1924	923,408	82,510	900,078	1,905,996	1,215,177	384,309	306,510
	Investment fund	May 31, 1924	17,028		13,367	30,395	7,688	21,220	1,487
	Private trust funds	May 31, 1924	106		390	496			
	School district			6,874	5,855	12,729	3,403		9,326
	General treasury	May 31, 1924	2,015,236	1,861,551	1,170,607	5,047,394	966,859	3,469,430	611,105
	Sinking fund	May 31, 1924	1,754,522	1,837,742	904,811	4,497,075	649,085	3,316,774	531,216
			260,714	23,809	265,796	550,319	317,774	152,656	79,889
38	DALLAS, TEX.								
	General treasury	Apr. 30, 1924	7,136,734	6,892,187	2,245,387	16,274,308	6,207,157	8,124,463	1,942,688
	Library fund	Apr. 30, 1924	6,247,355	6,377,970	1,122,787	13,748,112	5,142,392	7,355,470	1,250,250
	Sinking fund	Apr. 30, 1924	4,426	29,027	4,078	37,531	3,660	33,844	27
	Public trust funds	Apr. 30, Aug. 31, 1924	875,115	467,945	1,063,509	2,406,569	1,004,441	717,850	684,278
	Investment funds	Apr. 30, 1924	9,794	9,721	49,742	69,257	50,750	17,299	1,208
	Private trust fund	Apr. 30, 1924	44	200	19	263	19		244
				7,324	5,252	12,576	5,895		6,681
39	RICHMOND, VA.								
	General treasury	Jan. 31, 1925	8,960,122	6,918,747	5,296,242	21,175,111	3,027,773	11,594,807	6,552,531
	Public baths fund	Jan. 31, 1925	8,297,999	2,799,947	4,045,113	15,143,059	1,064,598	8,655,007	5,423,454
	School fund	Jan. 31, 1925	6,603	6,085	2,193	14,881	2,397	12,484	
	Sinking fund	June 30, 1924	355,979	1,572,759	120,336	2,049,074	74,890	1,962,208	11,976
	Public trust funds	Jan. 31, 1925	260,589	2,456,922	1,033,380	3,750,891	1,784,655	953,088	1,013,148
		June 30, Oct. 31, 1924; Jan. 31, 1925	32,047	3,374	4,542	39,963	4,487	12,020	23,456
	Investment funds	Jan. 31, 1925	6,905	28,807	15,692	51,404	15,483		35,921
	Private trust funds	Jan. 31, 1925		50,853	74,986	125,839	81,263		44,576
40	SYRACUSE, N. Y.								
	City corporation		9,879,618	14,024,398	3,065,150	26,969,166	2,755,155	12,322,860	11,891,151
	General treasury	Dec. 31, 1924	9,745,251	13,899,785	3,065,150	26,710,186	2,755,155	12,198,247	11,756,784
	Library fund	Dec. 31, 1924	9,682,167	13,178,447	3,015,348	25,875,962	2,736,841	12,002,886	11,136,235
	Public trust funds	Dec. 31, 1924	7,341	90,047	133	97,521	193	97,328	
	Private trust funds	Dec. 31, 1924	55,743	44,047	3,594	103,384	5,351	98,033	
	County supervisors' fund			587,244	46,075	633,319	12,770		620,549
	General treasury	Oct. 31, 1924	134,367	124,613		258,980		124,613	134,367
			134,367	124,613		258,980		124,613	134,367

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
41	NEW HAVEN, CONN.								
	General treasury	Dec. 31, 1924	\$7, 117, 085	\$9, 769, 057	\$2, 511, 811	\$19, 397, 953	\$2, 502, 218	\$8, 338, 445	\$8, 557, 290
	Court fee fund	Dec. 31, 1924	6, 779, 996	5, 920, 061	1, 817, 488	14, 517, 545	2, 225, 385	4, 442, 812	7, 849, 348
	School fund	Dec. 31, 1924	102, 003	19, 730		121, 733		29, 604	92, 129
	Library fund	Dec. 31, 1924	20, 973	2, 866, 006	432, 518	3, 319, 497	154, 876	3, 160, 940	3, 681
	Park fund	Dec. 31, 1924	22, 075	94, 807	2, 071	118, 953	601	118, 334	1
	License fund	Dec. 31, 1924	22, 656	492, 667	10, 261	525, 584	3, 336	519, 727	2, 521
	Sinking fund	Dec. 31, 1924		3, 178		3, 178			3, 177
	Public trust funds	Dec. 31, 1924	20, 825	317, 643	198, 339	536, 807	99, 797		437, 011
	Private trust fund	Aug. 31, Dec. 31, 1924	148, 557	50, 866	51, 134	250, 557	18, 223	67, 028	165, 300
		Dec. 31, 1924		4, 099		4, 099			4, 099
42	MEMPHIS, TENN.								
	General treasury	Dec. 31, 1924	7, 839, 135	6, 018, 584	3, 913, 652	17, 771, 371	2, 584, 369	9, 172, 776	6, 014, 222
	School fund	June 30, 1924	4, 787, 192	1, 971, 317	1, 786, 361	8, 544, 870	24, 196	4, 104, 308	4, 416, 366
	Library fund	Dec. 31, 1924	588, 899	2, 234, 754	1, 046, 841	3, 870, 494	1, 034, 520	2, 221, 517	614, 455
	Park fund	Dec. 31, 1924	5, 431	101, 243	39, 844	146, 518	55, 487	85, 605	5, 422
	Water fund	Dec. 31, 1924	36, 659	406, 797		443, 456		413, 373	30, 083
	Cash in transit	Dec. 31, 1924	898, 647	1, 051, 546	295, 662	2, 245, 855	469, 162	1, 556, 022	220, 677
	Sinking funds	Dec. 31, 1924			3, 463	3, 463			3, 463
			1, 522, 307	252, 927	741, 481	2, 516, 715	1, 001, 004	791, 951	723, 760
43	DAYTON, OHIO.								
	City corporation		7, 234, 160	2, 516, 321	3, 212, 899	12, 963, 380	2, 635, 242	8, 479, 395	1, 848, 743
	General treasury	Dec. 31, 1924	4, 697, 570	1, 884, 391	1, 067, 839	7, 649, 800	970, 236	5, 071, 104	1, 608, 460
	Fee and special fund	Dec. 31, 1924	3, 240, 254	1, 371, 961	824, 073	5, 436, 288	770, 867	4, 408, 913	256, 508
	Convict labor account	Dec. 31, 1924	64, 944			64, 944			64, 944
	Sinking funds	Dec. 31, 1924	13, 195			13, 195		13, 195	
	Public trust funds	Dec. 31, 1924	1, 324, 198	476, 207	221, 415	2, 021, 820	144, 320	533, 187	1, 344, 313
	Investment funds	Dec. 31, 1924	54, 795	5, 616	13, 168	73, 579	17, 398	50, 865	5, 316
	Private trust funds	Dec. 31, 1924	184	15, 760	3, 159	19, 103	19, 103		
	School district	Dec. 31, 1924		14, 847	6, 024	20, 871	18, 548		2, 323
	General treasury	Aug. 31, 1924	2, 536, 590	631, 930	2, 145, 060	5, 313, 580	1, 665, 006	3, 408, 291	240, 283
	Fee and special fund	Aug. 31, 1924	2, 034, 062	570, 951	2, 020, 575	4, 625, 588	1, 495, 912	3, 019, 098	110, 578
	Library fund	Aug. 31, 1924	24, 920			24, 920		24, 920	
	Sinking fund	Aug. 31, 1924	166, 128	14	2, 434	168, 576	1, 391	148, 459	18, 726
	Public trust funds	Aug. 31, 1924	310, 696	32, 509	120, 575	463, 780	136, 987	215, 814	110, 979
	Investment fund	Aug. 31, 1924	121		706	827	827		
		Aug. 31, 1924	663	28, 456	770	29, 889	29, 889		

44	NORFOLK, VA.		6,687,483	14,579,168	560,931	21,827,582	378,144	9,512,952	11,936,486
	General treasury	Dec. 31, 1924	6,451,565	13,095,269	498,807	20,045,641	310,256	9,421,262	10,314,123
	License fund	Dec. 31, 1924	9,158	1,809	4,655	15,622	4,321	4,838	6,463
	Library fund	Dec. 31, 1924	1,890	32,348	1,896	36,134	1,884	34,250	
	Sinking fund	Dec. 31, 1924	116,960	1,382,374	12,881	1,512,215	12,008		1,500,207
	Public trust funds	Dec. 31, 1924	10,957	15,427	15,378	41,762	14,932	7,095	19,735
	Investment funds	Dec. 31, 1924	96,953	50,934	24,437	172,324	30,916	45,507	95,901
	Private trust funds	Dec. 31, 1924		1,007	2,877	3,884	3,827		57
45	HOUSTON, TEX.		7,178,831	10,310,385	2,431,554	19,920,770	4,341,294	8,542,031	7,037,445
	City corporation		4,879,243	8,636,622	1,916,873	15,432,738	2,301,681	6,353,189	6,777,868
	General treasury	Dec. 31, 1924	4,772,652	6,658,174	1,507,164	12,937,990	1,942,235	6,353,189	4,642,566
	Sinking fund	Dec. 31, 1924	106,438	669,119	309,144	1,084,701	271,139		813,562
	Investment fund	Dec. 31, 1924	153	30,560		30,713			30,713
	Private trust fund	Dec. 31, 1924		1,278,769	100,565	1,379,334	88,307		1,291,027
	School district		2,299,588	1,673,763	514,681	4,488,032	2,039,613	2,188,842	259,577
	General treasury	Dec. 31, 1924	2,281,339	1,572,837	286,356	4,140,532	1,842,308	2,188,842	109,382
	Sinking fund	Dec. 31, 1924	18,249	100,926	228,325	347,500	197,305		150,195
46	BRIDGEPORT, CONN.		7,035,268	3,734,145	447,836	11,217,249	776,282	7,152,833	3,288,134
	General treasury	Mar. 31, 1924	6,918,920	2,712,344	435,323	10,066,587	560,593	7,101,873	2,404,121
	Court fee fund	Mar. 31, 1924	54,160	13,885		68,045		157	67,888
	Sinking fund	Mar. 31, 1924	20,798	480,110	260	501,168			501,168
	Public trust funds	Mar. 31, May 31, 1924	41,390	527,806	12,253	581,449	215,689	50,803	314,957
47	YOUNGSTOWN, OHIO.		7,816,573	3,385,128	1,402,045	12,603,746	2,955,145	6,266,472	3,382,129
	City corporation		4,212,675	2,036,147	910,078	7,158,900	930,220	3,429,908	2,798,772
	General treasury	Dec. 31, 1924	2,449,806	976,859	822,995	4,249,660	663,299	2,647,541	938,820
	Fee and special fund	Dec. 31, 1924	19,153			19,153		19,153	
	Sinking fund	Dec. 31, 1924	1,737,774	1,021,374	50,327	2,809,475	225,994	723,529	1,859,952
	Public trust funds	Dec. 31, 1924	5,942	37,914	36,756	80,612	40,927	39,685	
	School district		3,445,009	1,299,110	434,403	5,178,522	1,986,713	2,609,952	581,857
	General treasury	Aug. 31, 1924	2,811,009	1,210,243	176,230	4,197,482	1,681,584	2,347,655	168,243
	Fee and special fund	Aug. 31, 1924	30,998			30,998		30,998	
	Sinking fund	Aug. 31, 1924	593,488	85,179	254,683	933,350	299,757	224,076	407,517
	Public trust funds	Oct. 31, 1924	9,514	3,688	3,490	16,692	5,372	5,223	6,097
	Park district		158,889	49,871	57,564	266,324	38,212	226,612	1,500
	General treasury	Dec. 31, 1924	157,505	49,871	57,564	264,940	38,212	225,228	1,500
	Fee and special fund	Dec. 31, 1924	1,384			1,384		1,384	
48	HARTFORD, CONN.		8,992,207	3,891,639	1,473,752	14,357,598	898,880	8,892,611	4,566,107
	City corporation		6,748,039	3,104,511	1,235,717	11,088,267	661,165	6,597,533	3,829,569
	General treasury	Mar. 31, 1924	5,331,256	2,628,606	992,899	8,952,751	308,943	5,542,249	3,101,559
	Police court fund	Mar. 31, 1924	75,826	10,604		86,430		9,300	77,130
	High school fund	Mar. 31, 1924	470		3,958	4,428	4,051	377	
	Park fund	Mar. 31, 1924	76,614	173,689	3,394	253,697	13,543	235,369	4,785
	Water fund	Dec. 31, 1924	877,111	148,868	160,037	1,186,016	204,668	737,663	243,685
	Cemetery fund	Mar. 31, 1924	11,113	14,500	1,237	26,850	1,773	21,245	3,832
	License funds	Mar. 31, 1924	5,783	1,620	25	7,428	14	594	6,820
	Sinking funds	Mar. 31, Dec. 31, 1924	344,297	85,500	71,621	501,418	124,683		376,735

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

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			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
48	HARTFORD, CONN.—Continued. City corporation—Continued.								
	Public trust funds	Mar. 31, 1924	\$22,842	\$34,428		\$57,270	\$235	\$50,736	\$6,299
	Investment fund	Mar. 31, 1924	2,727	6,304	892	10,003	1,484		8,519
	Private trust funds	Mar. 31, 1924		392	1,584	1,976	1,771		205
	School district		2,244,168	787,128	238,035	3,269,331	237,715	2,295,078	736,538
	General treasury	May 31, 1924	2,075,278	720,331	143,867	2,939,476	174,792	2,295,078	469,606
	Sinking funds	May 31, 1924	168,890	66,797	94,168	329,855	62,923		266,932
49	GRAND RAPIDS, MICH.								
	City corporation		7,891,088	8,246,812	1,353,213	17,491,113	1,390,657	9,623,310	6,477,146
	General treasury	Mar. 31, 1924	4,633,176	7,391,272	897,554	12,922,002	1,214,794	5,352,521	6,354,687
	Sinking funds	Mar. 31, 1924	3,594,544	6,316,432	222,216	10,133,192	312,184	5,073,922	4,747,086
	Public trust funds	Mar. 31, 1924	1,038,314	994,426	558,367	2,591,107	846,174	278,277	1,466,656
	Investment fund	Mar. 31, 1924	315		217	532	210	322	
	Private trust fund	Mar. 31, 1924	3	316		319			319
	School district		3,257,912	80,098	116,754	196,852	56,226		140,626
	General treasury	June 30, 1924	3,257,743	855,540	455,659	4,569,111	175,863	4,270,789	122,459
	Public trust funds	June 30, 1924	169	855,540	454,032	4,567,315	174,320	4,270,536	122,459
					1,627	1,796	1,543	253	
50	FORT WORTH, TEX.								
	General treasury	June 30, 1924	4,350,351	4,218,349	3,201,440	11,770,140	1,172,253	6,984,183	3,613,704
	School fund	Aug. 31, 1924	3,851,448	1,934,781	2,544,710	8,330,939	408,903	4,756,406	3,165,630
	Library fund	Dec. 31, 1924	363,275	1,066,150	76,529	1,505,954	7,446	1,479,804	18,704
	Recreation fund	Aug. 31, 1924	1,375	29,936	1,604	32,915	5,892	26,587	436
	Park fund	June 30, 1924	13,377	24,569		37,946	344	35,387	2,215
	Sinking funds	June 30, Aug. 31, 1924	42,670	129,294	6,418	178,391	24,796	103,603	49,992
	Investment funds	June 30, 1924	72,883	1,031,184	486,286	1,560,353	634,456	581,893	374,004
			5,314	2,435	85,893	93,642	90,416	503	2,723
51	SCRANTON, PA.								
	City corporation		4,413,772	1,074,324	1,594,435	7,082,531	803,305	5,530,374	748,852
	General treasury	Dec. 31, 1924	2,114,651	575,520	742,662	3,432,833	528,201	2,538,047	366,585
	Library fund	Dec. 31, 1924	1,897,125	519,215	607,813	3,024,153	382,771	2,393,910	247,472
	Sinking fund	Dec. 31, 1924	1,946	33,240	1,001	36,187	732	35,455	
	Public trust funds	May 31, Dec. 31, 1924	201,823	16,729	133,031	351,583	144,008	100,225	107,350
	Investment fund	Dec. 31, 1924	11,729	6,336	817	18,882	690	8,457	9,735
			2,028			2,028			2,028

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	School district		2,299,121	498,804	851,773	3,649,698	275,104	2,992,327	382,267
	General treasury	July 7, 1924	2,285,402	323,804	550,410	3,159,616	54,470	2,857,879	247,267
	Sinking fund	July 7, 1924	11,430	175,000	256,053	442,483	184,084	123,399	135,000
	Public trust fund	July 7, 1924	2,234		43,468	45,702	34,653	11,049	
	Investment fund	July 7, 1924	55		1,842	1,897	1,897		
52	PATERSON, N. J.		5,489,302	12,018,117	687,864	18,195,283	1,555,039	8,003,401	8,636,843
	General treasury	Dec. 31, 1924	4,693,257	8,678,129	270,559	13,641,945	1,277,435	4,124,266	8,240,244
	School fund	June 30, 1924	651,427	3,014,058	287,710	3,953,195	224,927	3,717,229	11,039
	Library fund	Dec. 31, 1924	4,858	68,500	3	73,361	27	68,477	4,857
	Firemen's relief fund	Dec. 31, 1924	19,247			19,247		19,247	
	License fund	Dec. 31, 1924	881	8,984		9,865		881	8,984
	Municipal court fund	Dec. 31, 1924	14,156	10,100		24,256		70	24,186
	Sinking fund	Dec. 31, 1924	81,837	186,558	84,283	352,678	5,146		347,532
	Public trust funds	Dec. 31, 1924	22,052	51,788	312	74,152	955	73,196	1
	Investment funds	Dec. 31, 1924	1,587		43,727	45,314	45,279	35	
	Private trust fund	Dec. 31, 1924			1,270	1,270	1,270		
53	SPRINGFIELD, MASS.		10,223,701	10,287,716	971,622	21,483,039	1,765,962	14,363,917	5,353,160
	General treasury	Nov. 30, 1924	10,132,839	10,197,121	931,797	21,261,757	1,697,801	14,322,159	5,241,797
	License fund	Nov. 30, 1924		21,563		21,563			21,563
	Sinking fund	Nov. 30, 1924	29,258	53,000	36,893	119,151	66,043		53,108
	Public trust funds	Nov. 30, Dec. 31, 1924	61,604	16,032	2,932	80,568	2,118	41,758	36,692
54	DES MOINES, IOWA		8,028,163	2,578,591	2,468,140	13,074,894	2,352,669	8,444,152	2,278,073
	City corporation		4,886,735	2,221,182	1,389,160	8,497,077	1,509,976	4,965,733	2,081,368
	General treasury	Mar. 31, 1924	2,292,859	563,397	723,815	3,580,071	513,510	2,377,180	689,381
	Special assessment fund	Mar. 31, 1924	1,200,516			1,200,516		1,200,516	
	Hospital fund	Mar. 31, 1924	87,647		882	88,529	444	88,085	
	Library fund	Mar. 31, 1924	121,328		489	121,817	12,237	109,580	
	Water fund	Dec. 31, 1923	585,899	604,152	80,906	1,270,957	244,087	822,830	204,040
	Sinking funds	Dec. 31, 1923; Mar. 31, 1924	542,162	51,592	271,149	864,903	354,125	267,652	243,126
	Public trust funds	Dec. 31, 1923	56,324	13,399	15,571	85,294	28,003	39,890	17,401
	Private trust funds	Mar. 31, 1924		988,642	296,348	1,284,990	357,570		927,420
	School district		3,141,428	357,409	1,078,980	4,577,817	842,693	3,538,419	196,705
	General treasury	June 30, 1924	3,110,099	354,476	1,050,540	4,515,115	833,945	3,530,991	150,179
	Public trust fund	June 30, 1924	31,329	2,933	28,440	62,702	8,748	7,428	46,526
55	TRENTON, N. J.		5,756,724	5,667,383	1,559,605	12,983,712	2,053,104	7,493,776	3,436,832
	General treasury	Dec. 31, 1924	5,578,975	5,073,168	1,302,945	11,955,088	1,824,531	7,332,372	2,798,185
	Library fund	Dec. 31, 1924	4,741	83,218	1,627	89,586	703	88,883	
	Firemen's relief fund	Dec. 31, 1924	15,846			15,846		15,846	
	License fund	Dec. 31, 1924		7,503		7,503			7,503
	Municipal court fund	Dec. 31, 1924		16,946		16,946			16,946
	Sinking fund	Dec. 31, 1924	122,562	370,092	248,761	741,415	219,958		521,457
	Public trust funds	Dec. 31, 1924	34,600	116,456	6,272	157,328	7,912	56,675	92,741

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
56	SALT LAKE CITY, UTAH		\$5,986,932	\$3,960,153	\$545,675	\$10,492,760	\$481,857	\$5,632,269	\$4,378,634
	City corporation		3,553,394	3,587,134	382,352	7,522,880	309,223	3,312,781	3,900,876
	General treasury	Dec. 31, 1924	3,547,095	3,315,014	274,278	7,136,387	156,058	3,311,023	3,669,306
	Mayor's contingent fund	Dec. 31, 1924		1,984	367	2,351	509	1,758	84
	Sinking fund	Dec. 31, 1924		30,000	36,000	66,000	66,000		
	Public trust fund	Dec. 31, 1924	2,295	37		2,332	475		1,857
	Investment funds	Dec. 31, 1924	4,004	176,515	51,711	232,230	66,378		165,852
	Private trust funds	Dec. 31, 1924		63,584	19,996	83,580	19,803		63,777
	School district		2,433,538	373,019	163,323	2,969,880	172,634	2,319,488	477,758
	General treasury	June 30, 1924	2,332,181	354,167	155,381	2,841,729	159,472	2,311,425	370,832
	Sinking fund	June 30, 1924	83,434		6,894	90,328	8,396		81,932
	Public trust fund	June 30, 1924	17,923	18,852	1,048	37,823	4,766	8,063	24,994
57	FALL RIVER, MASS		6,808,835	6,414,623	1,163,410	14,386,868	1,405,146	7,821,999	5,159,723
	General treasury	Dec. 31, 1924	6,684,217	5,937,424	688,148	13,309,789	964,054	7,811,696	4,534,039
	Board of police incidental fund	Dec. 31, 1924	4,653		177	4,830	71	115	4,644
	Educational fund	Dec. 31, 1924	7,516			7,516		7,516	
	License fund	Dec. 31, 1924		9,302		9,302			9,302
	Cash in transit	Dec. 31, 1924		138,735	394,504	533,239	138,735		394,504
	Sinking fund	Dec. 31, 1924	109,574	311,960	79,012	500,546	300,546		200,000
	Public trust funds	Dec. 31, 1924	2,875		1,419	4,294	1,622	2,672	
	Private trust fund	Dec. 31, 1924		17,202	150	17,352	118		17,234
58	CAMDEN, N. J		5,217,782	6,878,368	1,048,200	13,144,350	1,027,892	8,081,163	4,035,295
	General treasury	Dec. 31, 1924	5,074,120	6,126,793	907,345	12,108,258	842,722	8,006,233	3,259,303
	Firemen's relief fund	Dec. 31, 1924	6,461			6,461		6,461	
	Sinking fund	Dec. 31, 1924	115,594	669,992	135,460	921,046	154,302		766,744
	Public trust funds	Dec. 31, 1924	20,709	81,583	5,395	107,687	30,868	68,469	8,350
	Investment fund	Dec. 31, 1924	898			898			898
59	NASHVILLE, TENN		4,333,920	2,917,063	3,119,284	10,370,267	2,972,926	4,481,562	2,915,779
	General treasury	Dec. 31, 1924	4,248,421	1,614,939	2,403,610	8,266,970	2,277,263	3,738,926	2,250,781
	Convict labor account	Dec. 31, 1924	18,795			18,795		18,795	
	Library fund	Dec. 31, 1924	2,001	32,000	964	34,965	1,144	33,821	
	Park fund	Dec. 31, 1924	8,157	203,240	112,858	324,255	37,362	252,722	34,171
	Transportation fund	Dec. 31, 1924	5,760		148	5,908	5,307	601	

	Sinking funds.....	Dec. 31, 1924.....	43,996	1,051,997	581,912	1,677,905	633,797	413,281	630,827
	Public trust funds.....	Dec. 31, 1924.....	6,790	14,887	19,792	41,469	18,053	23,416	
60	NEW BEDFORD, MASS.		7,713,366	7,426,540	2,128,536	17,268,442	2,133,955	7,481,793	7,652,694
	General treasury.....	Nov. 30, 1924.....	7,606,984	7,081,314	2,010,492	16,698,790	1,918,803	7,465,338	7,314,649
	Library fund.....	Nov. 30, 1924.....	1,683	8	12	1,703	4	16	1,683
	License fund.....	Nov. 30, 1924.....		13,042		13,042			13,042
	Sinking fund.....	Nov. 30, 1924.....	88,603	220,000	69,961	378,564	158,002		220,562
	Public trust fund.....	Nov. 30, 1924.....	16,096	63,192	3,852	83,140	3,872	16,439	62,829
	Private trust fund.....	Nov. 30, 1924.....		48,984	44,219	93,203	53,274		39,929
61	FLINT, MICH.		5,339,562	10,464,221	2,135,659	17,939,442	3,638,521	7,752,472	6,548,449
	City corporation.....		3,433,689	8,162,843	1,658,607	13,255,139	2,032,971	4,949,962	6,272,206
	General treasury.....	Feb. 29, 1924.....	2,715,237	6,114,436	1,378,374	10,208,047	1,482,868	3,356,350	5,368,829
	Hospital fund.....	Feb. 29, 1924.....	52,798	73,194	97,693	223,685	14,963	208,722	
	Park fund.....	Feb. 29, 1924.....	4,081	142,419	11,496	157,996	22,346	128,831	6,819
	Water fund.....	Feb. 29, 1924.....	643,653	1,073,799	96,218	1,813,670	314,647	1,255,815	243,208
	Petty cash fund.....	Feb. 29, 1924.....		3,250	2,625	5,875	5,631	244	
	Sinking fund.....	Feb. 29, 1924.....		215,426	72,120	287,546	181,720		105,826
	Public trust funds.....	Feb. 29, 1924.....	3,588	28		3,616	3,588		28
	Investment fund.....	Feb. 29, 1924.....	14,332	531,458		545,790			545,790
	Private trust fund.....	Feb. 29, 1924.....		8,833	81	8,914	7,208		1,706
	School district.....		1,905,873	2,301,378	477,052	4,684,303	1,605,550	2,802,510	276,243
	General treasury.....	June 30, 1924.....	1,905,873	2,301,378	477,052	4,684,303	1,605,550	2,802,510	276,243
62	WILMINGTON, DEL.		4,007,519	3,244,888	871,686	8,124,093	1,124,091	4,028,184	2,971,818
	General treasury.....	June 30, 1924.....	2,556,554	1,004,116	407,676	3,968,346	770,338	957,667	2,240,341
	Public safety funds.....	June 30, 1924.....	2,679	643,725	948	647,352	796	648,189	3,367
	Health fund.....	June 30, 1924.....	68	7,544	1,051	8,693	666	7,983	44
	Street and sewer funds.....	June 30, 1924.....	233,996	389,170	368,758	991,924	296,296	591,955	103,673
	School fund.....	June 30, 1924.....	770,066	548,988	60,963	1,380,017	12,827	1,359,690	7,500
	Park fund.....	June 30, 1924.....	7,330	127,109	10,681	145,120	10,943	134,161	16
	Water fund.....	Dec. 31, 1924.....	369,314	288,946	14,631	692,891	19,831	304,358	268,702
	Sinking fund.....	June 30, 1924.....	11,720	202,284	491	214,495	1,327		213,168
	Public trust funds.....	June 30, 1924.....	35,762	27,728	6,487	69,977	5,789	29,181	35,007
	Investment fund.....	June 30, 1924.....		5,278		5,278	5,278		
63	ALBANY, N. Y.		5,784,526	4,958,492	682,196	11,425,214	785,425	7,882,740	2,757,049
	City corporation.....		5,582,791	4,788,553	682,196	11,053,540	785,425	7,677,838	2,590,277
	General treasury.....	Dec. 31, 1924.....	5,487,803	4,335,656	390,058	10,213,517	304,195	7,606,713	2,302,609
	City clerk's fund.....	Dec. 31, 1924.....	5,965	6,035	1,003	13,003	597		12,406
	Sinking funds.....	Dec. 31, 1924.....	44,571	432,514	232,637	709,722	430,263	5,445	274,014
	Public trust funds.....	Dec. 31, 1924.....	44,452	14,348	58,498	117,298	50,370	65,680	1,248
	County supervisors' fund.....		201,735	169,939		371,674		204,902	166,772
	General treasury.....	Oct. 31, 1924.....	201,735	169,939		371,674		204,902	166,772
64	CAMBRIDGE, MASS.		6,102,288	6,113,121	343,005	12,558,414	370,039	6,291,051	5,897,324
	General treasury.....	Mar. 31, 1924.....	5,927,056	5,420,114	295,498	11,642,668	283,535	6,287,723	5,071,410
	Sinking funds.....	Mar. 31, 1924.....	168,519	676,233	44,580	880,352	80,524		808,828
	Public trust funds.....	Mar. 31, 1924.....	6,713		2,372	9,085	2,666	3,328	3,091
	Private trust funds.....	Mar. 31, 1924.....		16,754	555	17,309	3,414		13,995

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

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City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
65	KANSAS CITY, KANS.		\$6,359,587	\$5,699,697	\$1,176,528	\$13,235,812	\$1,577,439	\$9,517,851	\$2,140,522
	City corporation		4,641,894	4,596,298	603,897	9,842,089	1,207,297	6,897,414	1,737,378
	General treasury	Dec. 31, 1924	3,496,955	3,849,630	494,680	7,841,265	916,119	6,065,430	689,716
	Sinking funds	Dec. 31, 1924	1,128,744	664,836	86,005	1,880,185	233,936	619,846	1,026,403
	Public trust fund	Dec. 31, 1924	13,299	1,500	8,468	23,267	8,620	14,647	
	Investment funds	Dec. 31, 1924	2,896	72,873	12,626	88,395	48,622	27,491	12,282
	Private trust fund	Dec. 31, 1924		7,459	1,518	8,977			8,977
	School district		1,717,693	1,103,399	572,631	3,393,723	370,142	2,620,437	403,144
	General treasury	June 30, 1924	1,474,093	1,060,958	479,418	3,014,469	349,770	2,483,351	181,348
	Sinking fund	June 30, 1924	243,600	42,441	93,213	379,254	20,372	137,086	221,796
66	ERIE, PA.		4,485,629	1,604,474	1,044,808	7,134,911	744,701	5,578,904	811,306
	City corporation		2,415,374	1,329,249	970,590	4,715,213	742,039	3,328,344	644,830
	General treasury	Jan. 5, 1925	1,832,261	1,220,155	656,425	3,708,841	550,899	2,696,248	461,694
	Water fund	Dec. 31, 1924	564,331	48,344	158,485	771,160	101,138	632,096	37,926
	Sinking fund	Jan. 5, 1925	18,572	60,750	155,680	235,002	90,002		145,000
	Investment fund	Dec. 31, 1924	210			210			210
	School district		2,070,255	275,225	74,218	2,419,698	2,662	2,250,560	166,476
	General treasury	July 7, 1924	2,064,912	275,225	74,218	2,414,355	2,662	2,250,560	161,133
	Public trust fund	July 7, 1924	5,343			5,343			5,343
67	READING, PA.		3,353,052	3,013,658	532,569	6,899,279	2,207,434	3,856,345	835,500
	City corporation		1,931,188	750,980	227,538	2,909,706	588,544	1,700,390	620,772
	General treasury	Jan. 5, 1925	1,881,113	407,480	143,295	2,431,888	533,565	1,692,443	205,880
	Sinking fund	Jan. 5, 1925	48,720	321,900	64,208	434,828	40,030	7,698	387,100
	Public trust fund	Jan. 5, 1925	1,355	4,400	128	5,883	2,634	249	3,000
	Private trust fund	Jan. 5, 1925		17,200	19,907	37,107	12,315		24,792
	School district		1,421,864	2,262,678	305,031	3,989,573	1,618,890	2,155,955	214,728
	General treasury	July 7, 1924	1,417,463	2,112,002	143,040	3,672,505	1,446,048	2,071,388	155,069
	Sinking fund	July 7, 1924	3,389	146,676	161,327	311,392	172,770	78,963	59,659
	Public trust fund	July 7, 1924	1,012	4,000	664	5,676	72	5,604	
68	YONKERS, N. Y.		8,087,920	15,941,576	843,094	24,872,590	576,836	10,317,456	13,978,298
	General treasury	Dec. 31, 1924	8,016,056	15,343,583	755,260	24,114,899	521,845	10,035,862	13,557,192
	County supervisors' fund	Dec. 31, 1924	10,793	184,895	56,860	252,548	16,043	236,505	
	Court fund	Dec. 31, 1924	37	827		864		37	827
	License fund	Dec. 31, 1924		6,592		6,592			6,592
	Public trust funds	Dec. 31, 1924	61,034	405,679	30,974	497,687	38,948	45,052	413,687

69	LOWELL, MASS.		5,293,312	5,518,486	340,399	11,152,197	372,263	5,782,975	4,996,959
	General treasury	Dec. 31, 1924	5,276,369	5,485,998	336,848	11,099,215	371,040	5,782,517	4,945,658
	License fund	Dec. 31, 1924		7,686		7,686			7,686
	Sinking fund	Dec. 31, 1924	10,246	4,255	3,548	18,049	287		17,762
	Public trust funds	Dec. 31, 1924	6,697	131	3	6,831	936	458	5,437
	Private trust funds	Dec. 31, 1924		20,416		20,416			20,416
70	DULUTH, MINN.		6,534,436	1,535,973	459,633	8,530,042	332,652	6,586,536	1,610,854
	City corporation		4,366,714	952,717	454,906	5,774,337	329,659	4,390,691	1,053,987
	General treasury	Dec. 31, 1924	4,054,535	564,697	435,038	5,054,270	301,368	4,314,028	438,874
	Sinking fund	Dec. 31, 1924	235,222	107,754	84	343,060	490	30	342,540
	Public trust funds	Aug. 31, Dec. 31, 1924	76,510	128,917	18,397	223,824	27,057	39,690	157,077
	Investment funds	Dec. 31, 1924	447	151,349	1,387	153,183	744	36,943	115,496
	School district		2,167,722	583,256	4,727	2,755,705	2,993	2,195,845	556,867
	General treasury	July 31, 1924	1,810,665	400,480	1,200	2,212,345	1,396	2,020,862	190,087
	Sinking fund	July 31, 1924	241,113	63,380	2,098	306,591		156,591	150,000
	Public trust fund	July 31, 1924	115,944	119,396	1,429	236,769	1,597	18,392	216,780
71	TULSA, OKLA.		7,090,359	6,279,487	3,922,679	17,292,525	2,918,286	11,138,105	3,236,134
	City corporation		4,659,292	5,946,634	2,669,541	13,275,467	2,317,743	8,929,809	2,027,915
	General treasury	June 30, 1924	1,780,879	4,496,360	1,837,822	8,115,061	950,088	6,882,271	282,702
	Special assessment fund	June 30, 1924	1,600,992	27,429		1,628,421		1,628,421	
	Sinking fund	June 30, 1924	1,274,753	628,121	730,288	2,633,162	1,292,376	410,439	930,347
	Public trust fund	June 30, 1924	2,668	1,882	54,327	58,877	8,785	8,678	41,414
	Private trust funds	June 30, 1924		792,842	47,104	839,946	66,494		773,452
	School district		2,431,067	332,853	1,253,138	4,017,058	600,543	2,208,296	1,268,219
	General treasury	June 30, 1924	2,129,464	189,457	753,200	3,072,121	159,250	2,046,213	866,658
	Sinking fund	June 30, 1924	301,603	143,396	499,938	944,937	441,293	162,083	341,561
72	ELIZABETH, N. J.		4,135,650	5,119,118	2,679,113	11,933,881	2,717,865	4,840,926	4,375,090
	General treasury	Dec. 31, 1924	3,649,785	2,977,948	1,621,214	8,248,947	1,907,487	3,009,747	3,331,713
	School fund	June 30, 1924	414,153	1,044,831	980,651	2,439,635	678,542	1,734,479	26,614
	Library fund	Nov. 30, 1924	6,482	44,990	3,160	54,632	1,568	49,962	3,102
	License fund	Dec. 31, 1924	1,237	1,118		2,355		1,237	1,118
	Firemen's relief fund	Dec. 31, 1924	8,209			8,209		8,209	
	Municipal court fund	Dec. 31, 1924	90	9,410		9,500		90	9,410
	Sinking fund	Dec. 31, 1924	34,521	976,830	38,231	1,049,582	107,235		942,347
	Public trust fund	Dec. 31, 1924	19,682	53,624	25,444	98,750	21,572	28,418	48,760
	Investment fund	Dec. 31, 1924	1,491	9,791	8,240	19,522	724	8,784	10,014
	Private trust fund	Dec. 31, 1924		576	2,173	2,749	737		2,012
73	SPOKANE, WASH.		4,880,675	2,943,590	970,978	8,795,243	1,152,575	4,321,119	3,321,549
	City corporation		2,673,596	738,998	419,092	3,831,686	588,881	2,361,688	881,117
	General treasury	Dec. 31, 1924	2,525,379	511,690	363,361	3,400,430	516,704	2,315,798	567,928
	Annexed territory fund	Dec. 31, 1924	10,200	8,825	29,293	48,318		10,282	38,036
	Sinking funds	Dec. 31, 1924	128,661	174,635	12,710	316,006	64,597		251,409
	Public trust funds	Dec. 31, 1924	9,155	25,488	10,739	45,382	7,446	35,608	2,328
	Investment funds	Dec. 31, 1924	201	10,000		10,201			10,201
	Private trust fund	Dec. 31, 1924		8,360	2,989	11,349	134		11,215

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
73	SPOKANE, WASH.—Continued.								
	School district.....		\$2,207,079	\$2,204,592	\$551,886	\$4,963,557	\$563,694	\$1,959,431	\$2,440,432
	General treasury.....	June 30, 1924	1,865,194	2,073,999	354,905	4,294,098	360,081	1,867,813	2,066,204
	Sinking fund.....	June 30, 1924	328,685	109,235	196,345	634,265	200,937	88,794	344,534
	Public trust fund.....	June 30, 1924	12,864	1,358	636	14,858	2,676	2,824	9,358
	Investment fund.....	June 30, 1924	336	20,000		20,336			20,336
74	TACOMA, WASH.								
	City corporation.....		6,847,634	6,316,858	1,200,021	14,364,513	4,581,995	7,095,582	2,686,936
	General treasury.....	Dec. 31, 1924	5,113,167	5,717,223	970,728	11,801,118	4,010,905	5,159,432	2,630,781
	Petty cash fund.....	Dec. 31, 1924	4,634,062	4,476,602	534,450	9,645,114	3,718,431	5,043,481	883,202
	Sinking funds.....	Dec. 31, 1924		150	425	575	475		100
	Public trust funds.....	Dec. 31, 1924	429,975	618,637	231,419	1,280,031	93,142	93,852	1,093,037
	Investment funds.....	Dec. 31, 1924	15,664	15,100	10,366	41,130	13,446	22,099	5,585
	Private trust funds.....	Dec. 31, 1924	33,466	2,960	41,269	77,695	42,385		35,310
	School district.....	Dec. 31, 1924		603,774	152,799	756,573	143,026		613,547
	General treasury.....	June 30, 1924	1,581,276	597,978	213,392	2,392,646	533,790	1,806,423	52,433
	Sinking fund.....	June 30, 1924	1,401,318	591,996	116,327	2,109,641	299,428	1,772,501	37,712
	Public trust fund.....	June 30, 1924	159,148		65,425	224,573	195,994	28,579	
	Investment fund.....	June 30, 1924	12,506	5,982	1,184	19,672	2,034	5,343	12,295
	Private trust fund.....	June 30, 1924	8,304		28,030	36,334	36,334		
	Park district.....				2,426				2,426
	General treasury.....	Dec. 31, 1924	153,191	1,657	15,901	170,749	37,300	129,727	3,722
			153,191	1,657	15,901	170,749	37,300	129,727	3,722
75	CANTON, OHIO.....								
	City corporation.....		4,649,977	3,193,197	1,598,360	9,441,534	2,431,571	4,634,018	2,375,945
	General treasury.....	Dec. 31, 1924	2,783,552	3,009,039	690,806	6,483,397	1,611,240	2,718,905	2,153,252
	Fee and special fund.....	Dec. 31, 1924	1,639,124	2,445,935	581,670	4,666,729	1,518,481	2,212,692	935,556
	Library fund.....	Dec. 31, 1924	18,633			18,633			
	Sinking funds.....	Dec. 31, 1924	1,126	18,838	10,881	30,845	533		30,312
	Public trust funds.....	Dec. 31, 1924	1,073,636	486,789	23,780	1,584,185		429,233	1,154,952
	Private trust fund.....	Dec. 31, 1924	51,033	15,648	25,001	91,682	25,229	28,035	38,418
	School district.....	Dec. 31, 1924		41,849	49,474	91,323	66,997		24,326
	General treasury.....	Aug. 31, 1924	1,866,425	184,158	907,554	2,958,137	820,331	1,915,113	222,693
	Fee and special fund.....	Aug. 31, 1924	1,250,373	183,073	518,061	1,951,509	356,417	1,575,069	20,023
	Sinking fund.....	Aug. 31, 1924	20,261		20,261			20,261	
			595,791	1,083	389,493	986,367	463,914	319,783	202,670

76	OKLAHOMA CITY, OKLA.		5,485,551	7,675,592	3,398,124	16,559,267	3,142,490	7,545,170	5,871,607
	City corporation		3,598,206	5,384,171	1,190,025	10,172,402	2,433,707	4,221,498	3,517,197
	General treasury	June 30, 1924	1,734,904	2,561,002	749,720	5,045,626	1,843,043	2,628,784	573,799
	Special assessment fund	June 30, 1924	1,228,649			1,228,649		1,228,649	
	Sinking fund	June 30, 1924	634,404	1,893,218	338,005	2,865,627	416,042	355,121	2,094,464
	Public trust fund	June 30, 1924	249		12,543	12,792	3,848	8,944	
	Private trust fund	June 30, 1924			89,757	1,019,708	170,774		848,934
	School district		1,887,345	2,291,421	2,208,089	6,386,865	708,783	3,323,672	2,354,410
	General treasury	June 30, 1924	1,604,772	723,652	1,790,594	4,119,018	578,147	3,068,269	472,602
	Sinking fund	June 30, 1924	282,573	1,567,769	417,505	2,267,847	130,636	255,403	1,881,808
77	LYNN, MASS.		4,831,504	5,343,479	397,449	10,572,432	522,590	4,866,505	5,183,337
	General treasury	Dec. 31, 1924	4,722,509	5,191,460	371,246	10,285,215	492,721	4,863,637	4,928,857
	License fund	Dec. 31, 1924	592	5,995		6,587		592	5,995
	Sinking funds	Dec. 31, 1924	37,504	87,025	9,788	134,317	4,817		129,500
	Public trust funds	Dec. 31, 1924	33,702		15,355	49,057	16,781	2,276	30,000
	Investment funds	Dec. 31, 1924	37,197	58,999	1,060	97,256	8,271		88,985
78	UTICA, N. Y.		4,220,062	4,891,255	914,594	10,025,911	1,222,115	5,486,584	3,317,212
	City corporation		4,220,062	4,632,680	914,594	9,767,336	1,222,115	5,362,500	3,182,721
	General treasury	Dec. 31, 1924	4,154,218	4,406,590	807,096	9,367,904	1,105,626	5,331,575	2,930,703
	Library fund	Dec. 31, 1924	3,530		184	3,714	119	341	3,254
	Sinking funds	Dec. 31, 1924	31,502	171,281	84,982	287,765	87,344		200,421
	Public trust funds	Dec. 31, 1924	30,812	18,968	7,849	57,629	14,425	30,584	12,620
	Private trust fund	Dec. 31, 1924		35,841	14,483	50,324	14,601		35,723
	County supervisors' fund			258,575		258,575		124,084	134,491
	General treasury	Nov. 30, 1924		258,575		258,575		124,084	134,491
79	WATERBURY, CONN.		5,202,189	6,171,504	1,022,706	12,396,399	1,021,835	5,867,515	5,507,049
	City corporation		5,161,887	6,151,317	1,016,465	12,329,669	1,016,430	5,817,277	5,495,962
	General treasury	Dec. 31, 1924	5,084,236	6,013,006	1,000,123	12,097,365	1,007,723	5,743,251	5,346,391
	Continuation school fund	Dec. 31, 1924	858		706	1,564	799	765	
	License fund	Dec. 31, 1924	991	3,628		4,619		991	3,628
	Court fee fund	Dec. 31, 1924	38,868	305	91	39,264	91	6,660	32,513
	Sinking fund	Dec. 31, 1924	14,286	76,254	9,484	100,024		4	100,020
	Public trust funds	Dec. 31, 1924	22,648	58,124	6,061	86,833	7,817	65,606	13,410
	School district		40,302	20,187	6,241	66,730	5,405	50,238	11,087
	General treasury	June 30, 1924	40,302	20,187	6,241	66,730	5,405	50,238	11,087

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

80	SOMERVILLE, MASS.		\$3,806,752	\$2,256,713	\$317,457	\$6,380,922	\$336,211	\$3,579,930	\$2,464,781
	General treasury	Dec. 31, 1924	3,805,595	2,252,394	316,154	6,374,143	334,601	3,578,080	2,461,462
	License fund	Dec. 31, 1924		3,319		3,319			3,319
	Public trust fund	Dec. 31, 1924	1,157	1,000	1,303	3,460	1,610	1,850	

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

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City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING POPULATION OF 50,000 TO 100,000—Continued									
81	EL PASO, TEX.		\$3,884,393	\$2,691,537	\$1,003,837	\$7,579,767	\$1,059,533	\$3,607,497	\$2,912,737
	General treasury.....	Feb. 29, 1924.....	3,226,902	1,293,257	583,197	5,103,356	592,090	1,883,077	2,628,189
	Special assessment bond fund.....	Feb. 29, 1924.....	329,083			329,083		329,083	
	Convict labor account.....	Feb. 29, 1924.....	11,732			11,732		11,732	
	School fund.....	Aug. 31, 1924.....	291,199	718,473	60,062	1,069,734	5,368	1,006,633	57,733
	Library fund.....	Feb. 29, 1924.....	1,449	37,304	117	38,870	1,094	29,961	7,815
	Sinking funds.....	Feb. 29, 1924.....	24,028	638,208	354,168	1,016,404	450,393	347,011	219,000
	Public trust fund.....	Feb. 29, 1924.....		4,295	6,293	10,588	10,588		
82	SAN DIEGO, CALIF.		8,652,357	3,965,346	1,627,437	14,245,140	2,079,978	8,866,864	3,298,298
	City corporation.....		6,829,034	2,510,713	1,010,867	10,350,614	537,778	6,871,992	2,940,844
	General treasury.....	Dec. 31, 1924.....	2,850,655	894,072	761,767	4,506,494	245,107	3,386,693	874,694
	Special assessment fund.....	Dec. 31, 1924.....	3,004,854	7,238		3,012,092		2,928,552	83,540
	Annexed territory fund.....	Dec. 31, 1924.....			25,325	25,325			25,325
	Sinking funds.....	Dec. 31, 1924.....	941,312	4,484	107,545	1,053,341	105,540	541,217	406,584
	Public trust funds.....	Dec. 31, 1924.....	9,606	31,369	18,803	59,778	27,781	15,530	16,467
	Investment funds.....	Dec. 31, 1924.....	22,607	1,206,604	1,592	1,230,803	1,666		1,229,137
	Private trust funds.....	Dec. 31, 1924.....		366,946	95,835	462,781	157,684		305,097
	School district.....		1,823,323	1,454,633	616,570	3,894,526	1,542,200	1,994,872	357,454
	General treasury.....	June 30, 1924.....	1,689,490	1,414,079	488,138	3,591,707	1,373,727	1,916,404	301,576
	Sinking funds.....	June 30, 1924.....	133,833	40,554	128,432	302,819	168,473	78,468	55,878
83	FORT WAYNE, IND.		5,227,805	1,698,186	1,224,181	8,150,172	1,763,383	5,612,326	774,463
	City corporation.....		3,431,410	668,406	827,210	4,927,026	724,644	3,521,605	680,777
	General treasury.....	Dec. 31, 1924.....	1,203,991	15,731	519,564	1,739,286	324,987	1,356,689	57,610
	Special assessment fund.....	Dec. 31, 1924.....	1,114,212		9,766	1,123,978	9,766	1,114,212	
	Water fund.....	Dec. 31, 1924.....	336,745	4,620	37,954	379,319	58,959	274,987	45,373
	Light and power fund.....	Dec. 31, 1924.....	699,257	1,793	66,715	767,765	47,584	707,600	12,581
	Sinking fund.....	Dec. 31, 1924.....	59,755	18,531	69,631	147,917	94,816	44,101	9,000
	Public trust funds.....	Dec. 31, 1924.....	12,044	61,920	31,472	105,436	29,078	24,016	52,342
	Investment funds.....	Dec. 31, 1924.....	5,406	19,397	46,143	70,946	50,954		19,992
	Private trust fund.....	Dec. 31, 1924.....		546,414	45,965	592,379	108,500		483,879
	School district.....		1,796,395	1,029,780	396,971	3,223,146	1,038,739	2,090,721	93,686
	General treasury.....	July 31, 1924.....	1,796,395	1,029,780	396,971	3,223,146	1,038,739	2,090,721	93,686
84	JACKSONVILLE, FLA.		4,986,125	1,857,124	3,349,063	10,192,312	1,540,963	6,427,188	2,224,161
	City corporation.....		4,105,318	1,714,995	2,852,411	8,672,724	1,383,466	5,217,271	2,071,987

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	General treasury	Dec. 31, 1924	1,050,655	616,710	2,358,409	7,025,774	1,253,658	5,175,739	596,377
	Sinking funds	Dec. 31, 1924	17,040	1,049,956	444,932	1,511,928	76,147		1,435,781
	Public trust funds	Dec. 31, 1924	37,523	44,329	49,070	130,922	53,501	41,532	85,829
	Investment fund	Dec. 31, 1924	100	4,000		4,100	100		4,000
	School district		880,807	142,129	496,652	1,519,588	157,497	1,209,917	152,174
	General treasury	June 30, 1924	847,504	142,129	427,336	1,416,969	54,878	1,209,917	152,174
	Sinking fund	June 30, 1924	33,303		69,316	102,619	102,619		
85	LAWRENCE, MASS.		4,770,813	4,043,568	1,293,324	10,107,705	817,193	5,056,343	4,294,169
	General treasury	Dec. 31, 1924	4,760,323	3,868,912	1,124,414	9,753,649	815,365	5,056,009	3,882,275
	License fund	Dec. 31, 1924	334	2,863	9	3,206	3	334	2,869
	Sinking funds	Dec. 31, 1924	9,674	123,654	168,901	302,229	1,825		300,404
	Public trust funds	Dec. 31, 1924	482			482			482
	Private trust fund	Dec. 31, 1924		48,139		48,139			48,139
86	SCHENECTADY, N. Y.		5,198,081	6,050,702	402,822	11,651,605	846,979	5,557,238	5,247,388
	General treasury	Dec. 31, 1924	5,170,509	5,870,854	277,642	11,319,005	712,124	5,504,608	5,102,273
	County supervisors' fund	Oct. 31, 1924		86,348		86,348		46,170	40,178
	City clerk's fund	Dec. 31, 1924	5,660	7,719		13,379			13,379
	Sinking funds	Dec. 31, 1924	5,781	31,617	26,525	63,923	30,684		33,239
	Public trust funds	Dec. 31, 1924	14,943	36,164	97,029	148,136	104,171	6,460	37,505
	Investment fund	Dec. 31, 1924	1,188	18,000	1,626	20,814			20,814
87	EVANSVILLE, IND.		3,556,239	589,139	1,704,789	5,850,147	1,239,662	3,893,978	716,507
	City corporation		2,283,145	578,707	749,581	3,611,433	722,571	2,240,387	648,475
	General treasury	Dec. 31, 1924	1,593,002	8,702	534,964	2,136,668	519,980	1,518,143	98,545
	Special assessment funds	Dec. 31, 1924	533,603	73,095	579	607,277	496	544,383	62,398
	Library fund	Dec. 31, 1924	108,303		49,143	157,446	51,613	105,833	
	Cemetery funds	Dec. 31, 1924	34,018	4,942	4,675	43,635	1,478	42,146	11
	Sinking fund	Dec. 31, 1924	2,522	69,070	105,217	176,809	97,330		79,479
	Public trust funds	Dec. 31, 1924	8,266	23,628	21,291	53,185	23,241	29,882	62
	Investment fund	Dec. 31, 1924	3,431	1,500		4,931			4,931
	Private trust funds	Dec. 31, 1924		397,770	33,712	431,482	28,433		403,049
	School district		1,273,094	10,432	955,188	2,238,714	517,091	1,653,591	68,032
	General treasury	July 31, 1924	1,273,094	10,432	955,188	2,238,714	517,091	1,653,591	68,032
88	KNOXVILLE, TENN.		2,633,911	7,824,851	409,062	10,867,824	671,404	3,450,887	6,745,533
	General treasury	Sept. 30, 1924	2,616,835	7,714,759	39,499	10,371,093	659,205	3,450,887	6,261,001
	Sinking fund	Sept. 30, 1924	16,007	110,092	369,563	495,662	12,199		483,463
	Public trust funds	Sept. 30, 1924	1,069			1,069			1,069
89	SAVANNAH, GA.		2,186,361	694,806	279,251	3,160,418	357,543	2,141,405	661,470
	City corporation		1,880,557	302,732	277,652	2,460,941	356,488	1,767,458	336,995
	General treasury	Dec. 31, 1924	1,867,610	207,076	10,416	2,085,102	11,082	1,767,308	306,712
	Pilotage commission fund	Dec. 31, 1924	170	250	1,198	1,618	1,468	150	
	Cash in transit	Dec. 31, 1924		25,000		25,000			
	Sinking fund	Dec. 31, 1924	9,877	44,500	195,000	249,377	239,500		9,877
	Investment funds	Dec. 31, 1924	2,900	14,291		17,191			17,191
	Private trust fund	Dec. 31, 1924		11,615	71,038	82,653	79,438		3,215
	School district		305,804	392,074		699,477	1,055	373,947	324,475
	General treasury	Dec. 31, 1924	305,804	392,074	1,599	699,477	1,055	373,947	324,475

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

GENERAL TABLES

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
90	ALLENTOWN, PA.		\$2,339,895	\$1,227,558	\$775,871	\$4,343,324	\$1,095,555	\$2,485,004	\$762,765
	City corporation		1,120,928	277,533	339,861	1,738,322	406,223	1,148,430	183,669
	General treasury	Jan. 5, 1925	1,007,860	256,473	231,355	1,495,688	323,996	1,087,595	84,097
	Sinking funds	Jan. 5, 1925	113,068	21,060	108,506	242,634	82,227	60,835	99,572
	School district		1,218,967	950,025	436,010	2,605,002	689,352	1,336,574	579,096
	General treasury	July 7, 1924	1,207,452	694,438	351,585	2,253,472	646,472	1,223,992	383,011
	Sinking fund	July 7, 1924	11,105	255,124	80,708	346,937	38,270	112,582	196,085
	Public trust fund	July 7, 1924	300			300	300		
	Investment fund	July 7, 1924	110	463	3,717	4,290	4,290		
91	BAYONNE, N. J.		4,779,256	8,930,960	581,165	14,291,381	1,254,165	4,979,685	8,057,531
	General treasury	Dec. 31, 1924	4,184,429	6,031,836	294,558	10,510,823	773,301	2,760,972	6,976,550
	School fund	June 30, 1924	511,197	1,732,608	130,733	2,374,538	185,439	2,186,482	2,617
	License fund	Dec. 31, 1924	638	356		994		638	356
	Firemen's relief fund	Dec. 31, 1924	6,990			6,990		6,990	
	Sinking fund	Dec. 31, 1924	60,402	1,166,160	142,793	1,369,355	291,347		1,078,008
	Public trust fund	Dec. 31, 1924	15,600		13,081	28,681	4,078	24,603	
92	WICHITA, KANS.		3,562,904	2,033,607	1,187,709	6,784,220	1,420,642	4,114,001	1,249,577
	City corporation		1,935,752	1,578,087	404,798	3,918,637	683,503	2,169,059	1,066,075
	General treasury	Dec. 31, 1924	1,872,166	1,290,314	369,805	3,532,285	592,027	1,940,276	999,982
	Library fund	Dec. 31, 1924	4,360	27,908	5,035	37,303	6,035	31,260	8
	Park fund	Dec. 31, 1924	38,223	197,016	13,918	249,157	64,795	182,912	1,450
	Sinking fund	Dec. 31, 1924	4,750			4,750			4,750
	Public trust fund	Dec. 31, 1924	16,253	14,199	16,040	46,492	20,646	14,611	11,235
	Investment fund	Dec. 31, 1924		48,650		48,650			48,650
	School district		1,627,152	455,520	782,911	2,865,583	737,139	1,944,942	183,502
	General treasury	June 30, 1924	1,421,262	396,571	609,692	2,487,525	640,085	1,833,939	13,501
	Sinking fund	June 30, 1924	205,890	58,949	113,219	378,058	97,054	111,003	170,001
93	HARRISBURG, PA.		2,969,169	742,181	682,001	4,393,351	208,945	3,230,144	954,262
	City corporation		1,494,851	323,525	654,035	2,472,411	162,020	1,764,993	545,398
	General treasury	Jan. 5, 1925	1,475,650	43,524	596,136	2,115,310	132,102	1,735,877	247,331
	Special assessment fund	Jan. 5, 1925		24,400		24,400		24,400	
	Sinking fund	Jan. 5, 1925	4,713	162,700	27,889	195,302	15,281		180,021
	Public trust funds	Jan. 5, 1925	7,135	1,268	1,033	9,436	846	2,390	6,200
	Investment funds	Jan. 5, 1925	7,353	91,633	28,977	127,963	13,791	2,326	111,846

	School district.....		1,474,318	418,656	27,966	1,920,940	46,925	1,465,151	408,864
	General treasury.....	July 7, 1924	1,468,727	302,083	12,133	1,782,943	10,155	1,452,519	320,269
	Sinking fund.....	July 7, 1924	3,562	101,073	15,055	119,690	27,533	3,562	88,595
	Public trust fund.....	July 7, 1924	2,029	15,500	778	18,307	9,237	9,070	
94	MANCHESTER, N. H.....		3,010,735	3,139,611	148,009	6,298,355	71,317	3,050,683	3,176,355
	General treasury.....	Dec. 31, 1924	2,957,714	3,055,495	148,009	6,161,218	71,317	3,040,117	3,049,784
	Sinking fund.....	Dec. 31, 1924	8,680	26,086		34,766			34,766
	Public trust funds.....	Dec. 31, 1924	44,341	52,264		96,605		10,566	86,039
	Private trust funds.....	Dec. 31, 1924		5,766		5,766			5,766
95	LONG BEACH, CALIF.....		6,638,469	7,426,119	1,405,109	15,469,697	1,633,911	11,800,594	2,035,192
	City corporation.....		4,920,728	5,705,444	1,118,784	11,744,956	732,716	9,273,587	1,738,653
	General treasury.....	June 30, 1924	2,685,252	5,492,036	976,590	9,153,878	622,482	8,328,055	203,341
	Special assessment fund.....	June 30, 1924	762,451	5,266		767,717		739,419	28,298
	Sinking fund.....	June 30, 1924	268,906	36,643	132,522	438,071	93,981	206,113	137,977
	Investment fund.....	June 30, 1924	1,204,119			1,204,119			1,204,119
	Private trust fund.....	June 30, 1924		171,499	9,672	181,171	16,253		164,918
	School district.....		1,717,741	1,720,675	286,325	3,724,741	901,195	2,527,007	296,539
	General treasury.....	June 30, 1924	1,441,533	1,683,272	189,430	3,314,235	754,175	2,432,722	127,338
	Sinking funds.....	June 30, 1924	191,777	37,403	96,895	326,075	147,020	94,285	84,770
	Investment fund.....	June 30, 1924	84,431			84,431			84,431
96	PEORIA, ILL.....		2,563,967	1,346,739	313,010	4,223,716	373,920	2,598,528	1,251,268
	City corporation.....		1,267,570	782,499	115,265	2,165,334	119,072	1,481,714	564,548
	General treasury.....	Dec. 31, 1924	1,218,759	721,658	106,469	2,046,886	110,567	1,444,277	492,042
	Sinking fund.....	Dec. 31, 1924	2,653	9,928	3,762	16,343	1,302		15,041
	Public trust funds.....	June 30, Dec. 31, 1924	46,158	50,913	5,034	102,105	7,203	37,437	57,465
	School district.....		1,123,190	514,235	186,353	1,823,778	224,063	994,395	605,320
	General treasury.....	June 30, 1924	1,102,556	497,873	170,380	1,770,809	222,587	983,967	564,255
	Public trust fund.....	Aug. 30, 1924	12,293	16,362	15,973	44,628	1,476	10,428	32,724
	Investment fund.....	June 30, 1924	8,341			8,341			8,341
	Pleasure driveway and park district.....		173,207	50,005	11,392	234,604	30,785	122,419	81,400
	General treasury.....	May 31, 1924	170,749	50,005	7,600	228,354	24,535	122,419	81,400
	Sinking fund.....	May 31, 1924	2,458		3,792	6,250	6,250		
97	TAMPA, FLA.....		2,271,453	2,557,846	1,166,467	5,995,766	872,801	3,986,862	1,136,103
	City corporation.....		1,680,149	2,133,354	951,886	4,765,389	663,202	3,251,354	850,833
	General treasury.....	May 31, 1924	1,514,177	1,782,514	685,474	3,982,165	454,775	3,244,463	282,927
	Convict labor account.....	May 31, 1924	3,900			3,900		3,900	
	Library fund.....	May 31, 1924	1,639			1,639	9	1,630	
	Sinking fund.....	May 31, 1924	150,124	185,864	234,645	570,633	182,076	21	388,536
	Public trust funds.....	May 31, 1924	10,309	1,797	9,804	21,910	10,380	1,340	10,190
	Private trust fund.....	May 31, 1924		163,179	21,963	185,142	15,962		169,180
	School district.....		591,304	424,492	214,581	1,230,377	209,599	735,508	285,270
	General treasury.....	June 30, 1924	515,795	424,250	94,157	1,034,202	96,434	702,706	235,062
	Sinking fund.....	June 30, 1924	75,509	242	120,424	196,175	113,165	32,802	50,208

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—CON.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
98	SOUTH BEND, IND.		\$5,108,391	\$2,010,131	\$1,669,776	\$8,788,298	\$1,900,338	\$5,797,691	\$1,090,269
	City corporation		3,365,403	937,540	1,073,683	5,376,626	1,066,719	3,772,039	537,868
	General treasury	Dec. 31, 1924	2,151,799	488,898	537,708	3,178,405	441,445	2,675,616	61,344
	Special assessment fund	Dec. 31, 1924	1,083,630			1,083,630		1,083,630	
	Sinking funds	Dec. 31, 1924	54,545	15,900	195,082	265,527	215,527		50,000
	Public trust funds	Dec. 31, 1924	30,713	25,220	33,102	89,035	29,185	10,793	49,057
	Investment fund	Dec. 31, 1924	44,716		274,411	319,127	317,127	2,000	
	Private trust fund	Dec. 31, 1924		407,522	33,380	440,902	63,435		37,467
	School district		1,742,988	1,072,591	596,093	3,411,672	833,619	2,025,652	552,401
	General treasury	July 31, 1924	1,742,988	1,072,591	596,093	3,411,672	833,619	2,025,652	552,401
99	ST. JOSEPH, MO.		3,322,079	1,138,732	1,291,372	5,752,183	2,528,049	2,841,099	383,035
	City corporation		2,260,649	1,134,427	1,138,957	4,534,033	2,326,292	1,890,902	316,839
	General treasury	Apr. 21, 1924	2,183,631	985,125	1,102,865	4,271,621	2,275,421	1,880,360	115,840
	Library fund	Apr. 30, 1924	2,990	31	1,973	4,994	1,443	3,520	31
	Sinking fund	Apr. 21, 1924	44,905	98,200	31,747	174,852	41,997	177	132,678
	Public trust funds	Dec. 31, 1924	29,123	51,071	2,372	82,566	7,431	6,845	68,290
	School district		1,061,430	4,305	152,415	1,218,150	201,757	950,197	66,196
	General treasury	June 30, 1924	929,720	4,305	42,009	976,034	23,206	950,197	2,631
	Sinking fund	June 30, 1924	131,710		110,406	242,116	178,551		63,565
100	WILKES-BARRE, PA.		2,756,640	1,319,659	71,333	4,147,632	167,272	3,408,414	571,946
	City corporation		1,260,501	1,253,145	66,308	2,579,954	158,068	1,948,762	473,124
	General treasury	Jan. 5, 1925	1,157,543	1,166,607	15,187	2,339,337	51,163	1,948,762	339,412
	Sinking funds	Jan. 5, 1925	102,958	86,538	51,121	240,617	106,905		133,712
	School district		1,496,139	66,514	5,025	1,567,678	9,204	1,459,652	98,822
	General treasury	July 7, 1924	1,493,745	66,000	621	1,560,366	4,874	1,456,684	98,808
	Public trust fund	July 7, 1924	2,394	514	4,404	7,312	4,330	2,968	14
101	SIOUX CITY, IOWA		3,867,857	1,301,739	394,357	5,563,953	781,681	4,067,943	714,329
	City corporation		2,223,270	874,884	233,748	3,331,902	518,277	2,378,574	435,051
	General treasury	Mar. 31, 1924	2,032,517	869,422	161,644	3,063,583	426,602	2,293,748	343,233
	Sinking fund	Mar. 31, 1924	166,952	5,442	33,609	206,003	46,788	67,417	91,798
	Public trust funds	Mar. 31, 1924	23,801	20	38,495	62,316	44,887	17,400	20
	School district		1,644,587	426,855	160,609	2,232,051	263,404	1,689,369	279,278
	General treasury	June 30, 1924	1,600,115	426,855	145,790	2,172,760	229,987	1,689,369	253,404
	Sinking fund	June 30, 1924	44,472		14,819	59,291	33,417		25,874

102	ROCKFORD, ILL.		3,035,411	2,502,225	133,160	5,670,796	128,772	3,582,557	1,959,467
	City corporation		1,727,073	1,255,337	83,673	3,066,083	100,842	1,944,057	1,021,184
	General treasury	Dec. 31, 1924	1,555,784	1,163,197	70,000	2,788,981	79,417	1,868,600	840,964
	Library fund	Dec. 31, 1924	65,409	30,000	511	95,920	55	67,865	28,000
	Sinking fund	Dec. 31, 1924	62,200	25,000	7,860	95,000	15,500		79,500
	Public trust funds	Dec. 31, 1924	43,680	37,140	5,362	86,182	5,870	7,592	72,720
	School district		1,186,612	1,182,396	47,998	2,417,006	26,465	1,536,125	854,416
	General treasury	Dec. 31, 1924	1,186,612	1,182,396	47,998	2,417,006	26,465	1,536,125	854,416
	Park district		121,726	64,492	1,489	187,707	1,465	102,375	83,867
	General treasury	Dec. 31, 1924	116,850	42,477	1,489	160,816	1,465	102,375	56,976
	Public trust fund	Dec. 31, 1924	3,059			3,059			3,059
	Investment fund	Dec. 31, 1924	1,817	22,015		23,832			23,832
103	PORTLAND, ME.		3,809,644	3,849,148	693,539	8,352,331	336,617	4,457,875	3,557,839
	City corporation		3,314,469	3,158,536	548,427	7,021,432	222,155	3,737,738	3,061,539
	General treasury	Dec. 31, 1924	3,240,697	2,762,545	382,729	6,385,971	115,490	3,736,724	2,533,847
	Sinking fund	Dec. 31, 1924	32,665	381,760	109,355	523,780	102,233		421,547
	Public trust funds	Dec. 31, 1924	40,630	12,616	5,100	58,346	4,522	1,014	52,810
	Investment fund	Dec. 31, 1924	477		51,243	51,720			51,720
	Private trust fund	Dec. 31, 1924		1,615		1,615			1,615
	Bridge district		38,024	13	6,632	44,669	13,093	21,943	9,633
	General treasury	Dec. 31, 1924	38,024	13	6,632	44,669	13,093	21,943	9,633
	Water district		426,303	690,599	67,371	1,184,273	17,401	680,205	486,667
	General treasury	Dec. 31, 1924	389,489	468,341	64,908	922,738	14,289	680,184	228,265
	Sinking fund	Dec. 31, 1924	36,146	72,167	2,463	110,776	3,112	21	107,643
	Investment funds	Dec. 31, 1924	668	150,091		150,759			150,759
	Pier site district		30,848		71,109	101,957	83,968	17,989	
	General treasury	Dec. 31, 1924	30,848		71,109	101,957	83,968	17,989	
104	GARY, IND.		3,105,742	1,551,336	685,322	5,342,400	762,685	3,527,869	1,051,846
	City corporation		1,837,732	668,679	552,358	3,058,769	517,286	1,858,594	682,589
	General treasury	Dec. 31, 1924	1,048,482	120,005	289,881	1,458,368	217,424	1,093,067	146,977
	Special assessment funds	Dec. 31, 1924	659,993		75,195	735,188	90,214	629,003	15,971
	Library fund	Dec. 31, 1924	13,373	69,642	26,560	109,575	19,669	89,906	
	Improvement and interest fund	Dec. 31, 1924	12,838		3,197	16,035	1,078		14,957
	Sinking fund	Dec. 31, 1924	91,907	17,399	46,565	155,871	57,688	43,736	54,447
	Public trust funds	Dec. 31, 1924	11,139		32,304	43,443	38,661	2,282	2,500
	Private trust funds	Dec. 31, 1924		461,633	78,656	540,289	92,552		447,737
	School district		1,268,010	882,657	132,964	2,283,631	245,399	1,668,975	369,257
	General treasury	July 31, 1924	1,268,010	882,657	132,964	2,283,631	245,399	1,668,975	369,257
105	HAMTRAMCK, MICH.		2,502,853	2,630,626	555,545	5,689,024	783,249	3,407,938	1,497,837
	City corporation		1,644,780	2,151,366	190,261	3,986,407	425,876	2,110,295	1,450,236
	General treasury	June 30, 1924	1,584,323	2,076,366	182,371	3,843,060	406,009	2,110,295	1,326,756
	Sinking fund	June 30, 1924	56,422	75,000	4,094	135,516	12,636		123,480
	Public trust funds	June 30, 1924	4,035		3,796	7,831	7,831		
	School district		858,073	479,260	365,284	1,702,617	357,373	1,297,643	47,601
	General treasury	July 14, 1924	756,059	479,260	330,284	1,565,603	220,359	1,297,643	47,601
	Sinking fund	July 14, 1924	102,014		35,000	137,014	137,014		

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
106	LITTLE ROCK, ARK.		\$1,897,187	\$4,480,426	\$483,297	\$6,860,910	\$190,501	\$3,399,350	\$3,271,059
	City corporation		797,609	3,328,556	39,051	4,165,216	47,499	1,213,909	2,903,808
	General treasury	Dec. 31, 1924	764,286	3,323,483	5,179	4,092,948	5,367	1,187,346	2,900,235
	Cemetery funds	Dec. 31, 1924	11,724	2,573	6,883	21,180	2,175	19,000	5
	Public trust funds	Dec. 31, 1924	20,633	2,500	26,887	50,020	39,957	7,563	2,500
	Investment funds	Dec. 31, 1924	966		102	1,068			1,068
	School district		764,023	369,490	15,744	1,149,257	27,758	883,192	238,307
	General treasury	June 30, 1924	764,023	369,490	15,744	1,149,257	27,758	883,192	238,307
	Sewer and street improvement district.		335,555	782,380	428,502	1,546,437	115,244	1,302,249	128,944
	General treasury	Dec. 31, 1924	335,555	782,380	428,502	1,546,437	115,244	1,302,249	128,944
107	TROY, N. Y.		3,419,026	3,853,657	232,263	7,504,946	267,942	3,937,610	3,299,394
	City corporation		3,134,462	3,683,236	231,487	7,049,185	267,518	3,624,640	3,157,027
	General treasury	Dec. 31, 1924	3,113,677	3,652,543	119,221	6,885,441	142,613	3,591,348	3,151,480
	City clerk's fund	Dec. 31, 1924	2,906	2,889	156	5,951	404		5,547
	Sinking fund	Dec. 31, 1924	4,210	7,615	102,945	114,770	114,770		
	Public trust funds	Dec. 31, 1924	13,669	20,189	9,165	43,023	9,731	33,292	
	Lansingburg school district		162,631	25,937	776	189,344	424	168,486	20,434
	General treasury	July 31, 1924	162,460	18,987	776	182,223	424	168,486	13,313
	Sinking fund	July 31, 1924		750		750			750
	Investment fund	July 31, 1924	171	6,200		6,371			6,371
	County supervisors' fund		121,933	144,484		266,417		144,484	121,933
	General treasury	Oct. 31, 1924	121,933	144,484		266,417		144,484	121,933
108	CHARLESTON, S. C.		3,235,600	2,976,915	1,907,182	8,119,697	1,346,684	4,710,788	2,062,225
	City corporation		2,726,090	2,825,759	1,765,937	7,317,786	1,234,871	4,103,815	1,979,100
	General treasury	Dec. 31, 1924	1,650,494	2,293,365	397,291	4,341,150	542,128	2,475,239	1,323,783
	High school fund	June 30, 1924	6,396	72,209	1,449	80,054	9,076	53,169	17,809
	Colonial commons fund	Dec. 31, 1924	1,015		286	1,301	227	1,074	
	Water fund	Dec. 31, 1924	382,933	18,175	31,704	432,812	31,881	245,606	155,325
	Port utilities commission funds	Dec. 31, 1924	630,510	49,722	1,097,841	1,778,073	434,389	1,293,962	49,722
	Convict labor account	Dec. 31, 1924	1,875			1,875		1,875	
	Sinking funds	Dec. 31, 1924	7,127	210,417	33,559	251,103	26,913	10,117	214,073
	Public trust funds	June 30, Dec. 31, 1924	41,757	15,984	156,674	214,415	172,948	22,676	18,791
	Investment funds	Dec. 31, 1924	3,983	165,887	47,133	217,003	17,309	97	199,597

	School district		509,510	151,156	141,245	801,911	111,813	606,973	83,125
	General treasury	June 30, 1924	498,808	104,597	126,577	729,982	93,722	573,701	62,559
	Sinking fund	June 30, 1924	2,218	38,262	8,441	48,921	11,906	24,823	12,192
	Public trust funds	June 30, 1924	8,484	8,297	6,227	23,008	6,185	8,449	8,374
109	SACRAMENTO, CALIF.		5,101,879	2,407,145	2,964,629	10,473,653	1,956,625	6,369,497	2,147,531
	City corporation		3,268,325	2,349,997	1,714,221	7,332,543	1,309,389	4,000,090	2,023,064
	General treasury	Dec. 31, 1924	2,459,071	821,029	1,537,627	4,817,727	1,083,333	2,887,088	847,306
	Special assessment fund	Dec. 31, 1924	788,770	5,606		794,376		794,376	
	Cash in transit	Dec. 31, 1924			2,000	2,000	2,000		
	Sinking fund	Dec. 31, 1924	7,101	553,079	20,091	580,271	84,192	297,573	198,506
	Public trust funds	Dec. 31, 1924	10,449	378	8,512	19,339	7,823	11,392	124
	Investment funds	Dec. 31, 1924	2,934	639,414	11,812	654,160	4,745	9,661	639,754
	Private trust funds	Dec. 31, 1924		330,491	134,179	464,670	127,296		337,374
	School district		1,833,554	57,148	1,250,408	3,141,110	647,236	2,369,407	124,467
	General treasury	June 30, 1924	1,530,017	56,581	1,070,711	2,657,309	464,784	2,144,464	48,061
	Sinking fund	June 30, 1924	303,537		179,697	483,234	182,291	224,943	76,000
	Private trust fund	June 30, 1924		567		567	161		406
110	BINGHAMTON, N. Y.		3,431,070	3,340,461	1,106,278	7,877,809	1,906,731	4,634,304	1,336,774
	General treasury	Dec. 31, 1924	3,219,355	2,821,496	1,001,387	7,042,238	1,770,397	4,216,739	1,055,102
	Library fund	Dec. 31, 1924	357	27,500	292	28,149	284	27,865	
	County supervisors' fund	Dec. 31, 1924		249,524		249,524		129,437	120,087
	Water fund	Dec. 31, 1924	183,812	130,526	10,119	324,457	48,017	247,533	28,907
	Sinking fund	Dec. 31, 1924	1,804	24,839	62,538	89,181	5,685		83,496
	Public trust funds	Dec. 31, 1924	23,953	16,194	8,498	48,645	11,733	12,730	24,182
	Investment fund	Dec. 31, 1924	1,789	70,381	23,434	95,604	70,604		25,000
	Private trust fund	Dec. 31, 1924		1	10	11	11		
111	JOHNSTOWN, PA.		2,634,924	2,023,942	1,925,746	6,584,612	2,614,614	3,486,449	483,549
	City corporation		1,357,334	1,324,993	1,595,479	4,277,806	1,956,690	2,083,416	237,700
	General treasury	Jan. 5, 1925	1,342,735	1,198,263	1,208,004	3,749,002	1,527,886	2,083,416	137,700
	Sinking fund	Jan. 5, 1925	14,599	126,730	387,475	528,804	428,804		100,000
	School district		1,277,590	698,949	330,267	2,306,806	657,924	1,403,033	245,849
	General treasury	July 7, 1924	1,267,147	509,100	70,655	1,846,902	369,458	1,287,595	189,849
	Sinking fund	July 7, 1924	10,443	189,849	259,612	459,904	288,466	115,438	56,000
112	EAST ST. LOUIS, ILL.		1,973,095	1,811,251	435,101	4,219,447	502,616	1,851,657	1,865,174
	City corporation		955,743	1,560,369	233,077	2,749,189	260,489	920,179	1,568,521
	General treasury	Dec. 31, 1924	909,018	1,556,996	201,813	2,667,827	234,107	873,348	1,560,372
	Registered bond interest fund	Dec. 31, 1924	34,325		4,614	38,939	5,818	33,121	
	Public trust funds	Dec. 31, 1924	12,400	3,373	26,650	42,423	20,564	13,710	8,149
	School district		885,831	109,469	158,161	1,153,461	161,426	789,833	202,202
	General treasury	June 30, 1924	876,607	82,001	76,782	1,035,390	74,901	784,079	176,410
	Lunch-room fund	June 30, 1924		27,468	1,652	29,120	3,328		25,792
	Sinking fund	June 30, 1924	9,224		79,727	88,951	83,197	5,754	
	Park district		131,521	141,413	43,863	316,797	80,701	141,645	94,451
	General treasury	Feb. 28, 1924	122,711	85,061	19,733	227,505	45,462	111,163	70,880
	Sinking funds	Feb. 28, 1924	8,810	56,352	24,130	89,292	35,239	30,482	23,571

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—CON.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
113	SAGINAW, MICH.		\$3,111,839	\$3,078,365	\$1,542,588	\$7,732,792	\$1,261,285	\$3,579,471	\$2,892,036
	City corporation		1,786,421	3,050,876	1,068,163	5,905,400	1,190,867	2,001,925	2,802,668
	General treasury	June 30, 1924	1,733,539	2,484,930	866,089	5,084,558	886,464	1,860,360	2,337,734
	Auditorium fund	June 30, 1924	22,037		11,248	33,285	17,028		16,257
	Sinking funds	June 30, 1924	8,675	487,069	167,497	663,241	126,850	93,729	442,602
	Public trust funds	June 30, 1924	21,922	52,726	19,833	94,481	59,952	23,492	11,037
	Investment fund	June 30, 1924		16,308	958	17,514	3,112		6,315
	Private trust fund	June 30, 1924	248		2,538	12,381	7,461	8,087	4,920
	School district		1,325,418	27,489	474,425	1,827,332	160,418	1,577,546	89,368
	General treasury	June 30, 1924	1,319,189	25,785	470,309	1,815,283	155,041	1,576,104	84,138
	Public trust funds	June 30, 1924	6,229	200	2,418	8,847	2,400	1,442	5,005
	Private trust fund	June 30, 1924		1,504	1,698	3,202	2,977		225
114	TERRE HAUTE, IND.		2,802,175	683,102	844,958	4,330,235	1,008,413	3,006,196	315,626
	City corporation		1,404,729	638,769	348,666	2,392,164	428,251	1,743,780	220,133
	General treasury	Dec. 31, 1924	1,103,990	514,540	278,233	1,896,773	334,495	1,445,984	116,284
	Special assessment funds	Dec. 31, 1924	283,026		50	283,076	4,050	279,025	
	Sinking fund	Dec. 31, 1924	1,485	51,360	34,925	87,800	53,800		34,000
	Public trust funds	Dec. 31, 1924	13,392	34,670	18,074	66,126	20,356	18,770	27,060
	Investment fund	Dec. 31, 1924	2,836	5,527		8,363			8,363
	Private trust fund	Dec. 31, 1924		32,652	17,384	50,036	15,550		34,486
	School district		1,397,446	44,333	496,292	1,938,071	580,172	1,272,416	95,493
	General treasury	July 31, 1924	1,191,549	30,507	324,848	1,546,904	373,470	1,145,941	27,493
	Library fund	July 31, 1924	50,398	13,000	8,956	72,354	1,433	57,921	13,000
	Sinking fund	July 31, 1924	118,142		54,786	172,928	77,328	40,600	55,000
	Public trust fund	July 31, 1924	37,357	826	107,702	145,885	127,931	17,954	
115	PAWTUCKET, R. I.		2,804,625	4,372,312	294,757	7,471,694	593,078	3,425,217	3,453,399
	General treasury	Dec. 31, 1924	2,696,329	3,872,222	57,089	6,625,640	60,801	3,416,010	3,148,829
	License fund	Dec. 31, 1924		859		859			859
	Sinking fund	Dec. 31, 1924	81,720	441,636	98,510	621,866	393,382		228,484
	Public trust funds	Dec. 31, 1924	13,621	1,914	6,988	22,523	5,812	9,207	7,504
	Investment funds	Dec. 31, 1924	12,955	47,010	6,825	66,790	25,800		40,990
	Private trust funds	Dec. 31, 1924		8,671	125,345	134,016	107,283		26,733
116	HOBOKEN, N. J.		4,774,109	6,087,736	792,556	11,654,401	752,423	4,207,573	6,694,405
	General treasury	Dec. 31, 1924	3,960,141	4,797,340	243,742	9,001,223	189,389	2,469,671	6,342,163

	School funds	June 30, 1924	387,279	967,020	9,991	1,364,290	2,983	1,337,385	23,921
	Firemen's relief fund	Dec. 31, 1924	9,722			9,722		9,722	
	Water fund	Dec. 31, 1924	347,354	32	2,053	349,439	16,569	325,452	13,418
	Municipal court fund	Dec. 31, 1924		1,938		1,938			1,938
	License fund	Dec. 31, 1924		794		794			794
	Sinking fund	Dec. 31, 1924	51,528	268,383	536,769	856,680	549,453		307,227
	Public trust fund	Dec. 31, 1924	18,085	48,956	1	67,042	29	65,342	1,671
	Private trust fund	Dec. 31, 1924		3,273		3,273			3,273
117	PASSAIC, N. J.		2,989,837	5,197,189	1,012,863	9,199,889	643,217	4,052,481	4,504,191
	General treasury	Dec. 31, 1924	2,648,512	3,653,140	457,576	6,759,228	528,865	2,371,533	3,858,830
	School fund	June 30, 1924	281,364	1,330,324	522,341	2,134,029	56,339	1,624,879	452,811
	Library fund	Dec. 31, 1924	1,493	35,560	6	37,059	2	35,603	1,454
	Firemen's relief fund	Dec. 31, 1924	6,824			6,824			
	Municipal court fund	Dec. 31, 1924	45	5,779		5,824		20	5,804
	License fund	Dec. 31, 1924	300	3,028		3,328		300	3,028
	Petty cash fund	Dec. 31, 1924			500	500	500		
	Sinking fund	Dec. 31, 1924	38,235	151,303	17,165	206,703	34,017		172,686
	Public trust fund	Dec. 31, 1924	13,064	18,055	15,275	46,394	23,494	13,322	9,578
118	SPRINGFIELD, OHIO		2,079,864	1,411,942	765,823	4,257,629	644,965	2,193,411	1,419,253
	City corporation		1,305,229	1,149,904	169,729	2,624,862	247,072	1,224,014	1,153,746
	General treasury	Dec. 31, 1924	912,787	761,177	89,844	1,763,808	212,441	1,055,747	495,620
	Fee and special fund	Dec. 31, 1924	11,538			11,538		11,538	
	Library fund	Dec. 31, 1924	404	5,955		6,359	274	6,041	44
	Sinking funds	Dec. 31, 1924	340,598	330,942	22,153	693,693	4,523	118,018	571,152
	Public trust funds	Dec. 31, 1924	39,902	50,984	51,991	142,877	24,473	32,700	85,704
	Private trust fund	Dec. 31, 1924		846	5,741	6,587	5,361		1,226
	School district		774,635	262,038	596,094	1,632,767	397,893	969,367	265,507
	General treasury	Aug. 31, 1924	616,810	260,423	528,140	1,405,373	330,746	869,086	205,541
	Fee and special fund	Aug. 31, 1924	8,725			8,725		8,725	
	Sinking fund	Aug. 31, 1924	149,100	1,615	67,954	218,669	67,147	91,556	59,966
119	LANSING, MICH.		5,104,488	4,300,551	2,244,543	11,649,582	2,113,412	6,768,454	2,767,716
	City corporation		3,725,440	4,072,115	2,031,587	9,830,142	1,763,926	5,523,265	2,537,951
	General treasury	Apr. 30, 1924	3,403,845	3,930,484	1,784,239	9,118,618	1,479,514	5,508,875	2,130,229
	Sinking funds	Apr. 30, 1924	316,702	108,408	236,474	661,584	268,916		302,668
	Public trust fund	Apr. 30, 1924	5,850	18,212	10,824	34,886	15,496	19,390	
	Investment fund	Apr. 30, 1924	43	7		50			50
	Private trust fund	Apr. 30, 1924		15,004		15,004			15,004
	School district		1,378,048	228,436	212,956	1,819,440	349,486	1,240,189	229,765
	General treasury	June 30, 1924	1,377,786	228,436	178,096	1,734,318	314,394	1,240,189	229,765
	Investment fund	June 30, 1924	262		34,860	35,122	35,122		
120	CHESTER, PA.		1,548,866	1,562,322	891,931	4,003,119	826,457	2,087,438	1,089,224
	City corporation		713,321	1,001,534	422,139	2,136,994	393,746	976,542	766,706
	General treasury	Jan. 5, 1925	697,437	715,176	139,781	1,552,394	120,464	885,955	546,065
	Welfare fund	Jan. 5, 1925		3,500	27	3,527		3,527	
	Sinking fund	Jan. 5, 1925	15,884	282,858	282,331	581,073	273,282	87,150	220,641

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

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City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
120	CHESTER, PA.—Continued.								
	School district.....		\$835,545	\$560,788	\$469,792	\$1,866,125	\$432,711	\$1,110,896	\$322,518
	General treasury.....	July 7, 1924.....	820,256	403,892	14,318	1,238,466	23,882	1,030,532	184,052
	Sinking funds.....	July 7, 1924.....	14,540	156,896	450,271	621,707	404,291	78,950	138,466
	Public trust fund.....	July 7, 1924.....	749		5,203	5,952	4,538	1,414	
121	RACINE, WIS.								
	General treasury.....	Dec. 31, 1924.....	2,536,438	1,621,126	222,436	4,380,000	590,910	2,468,354	1,320,736
	Public trust fund.....	Dec. 31, 1924.....	2,509,543	1,323,758	215,992	4,049,293	587,360	2,459,097	1,002,836
	Investment funds.....	Dec. 31, 1924.....	11,907	51,858	2,177	66,942	1,258	9,257	55,427
	Private trust fund.....	Dec. 31, 1924.....	14,988	239,512	3,862	258,362	1,376		256,986
				5,998	405	6,403	916		5,487
122	CHATTANOOGA, TENN.								
	General treasury.....	Sept. 30, 1924.....	1,839,002	1,280,411	473,801	3,593,214	399,574	2,528,587	665,053
	Convict labor account.....	Sept. 30, 1924.....	1,699,988	1,162,204	469,023	3,331,215	388,447	2,347,595	595,173
	Hospital fund.....	Sept. 30, 1924.....	2,545			2,545		2,545	
	Library fund.....	Sept. 30, 1924.....	104,895	29,773	1,836	136,504	2,991	128,959	4,554
	Auditorium fund.....	Sept. 30, 1924.....	9,811	23,729		33,540		32,927	613
	Cash in transit.....	Sept. 30, 1924.....	12,729	4,059		16,788	168	16,561	59
	Sinking fund.....	Sept. 30, 1924.....		4,500		4,500	4,500		
	Public trust funds.....	Sept. 30, Dec. 31, 1924.....	6,370	33,529	2,161	42,060	2,810		39,250
	Investment fund.....	Sept. 30, 1924.....	1,148		407	1,555	432		1,123
	Private trust fund.....	Sept. 30, 1924.....	1,516	22,000		23,516			23,516
				617	374	991	226		765
123	BROCKTON, MASS.								
	General treasury.....	Nov. 30, 1924.....	3,538,144	3,604,724	481,133	7,624,001	579,025	3,227,452	3,817,524
	License fund.....	Nov. 30, 1924.....	3,509,930	3,483,244	424,579	7,417,762	555,269	3,227,194	3,635,299
	Sinking fund.....	Nov. 30, 1924.....		9,739		9,739			9,739
	Public trust funds.....	Nov. 30, 1924.....	24,281	106,343	51,356	181,980	17,532		164,448
	Private trust fund.....	Nov. 30, 1924.....	3,924	127	3,130	7,181	3,585	258	3,338
				5,271	2,068	7,339	2,639		4,700
124	ALTOONA, PA.								
	City corporation.....		2,080,771	2,395,394	129,849	4,606,014	269,421	2,716,318	1,620,275
	General treasury.....	Jan. 5, 1925.....	1,071,923	1,589,851	103,491	2,765,265	188,414	1,280,460	1,296,391
	Sinking fund.....	Jan. 5, 1925.....	1,057,838	1,458,755	23,710	2,540,303	37,652	1,206,260	1,296,391
	Private trust fund.....	Jan. 5, 1925.....	14,085	130,546	76,055	220,686	146,486	74,200	
	School district.....			550	3,726	4,276	4,276		
			1,008,848	805,543	26,358	1,840,749	81,007	1,435,858	323,884

	General treasury	July 7, 1924	998,944	562,660	23,579	1,585,183	77,567	1,367,233	140,383
	Sinking fund	July 7, 1924	7,244	137,883	2,779	147,906	3,440	68,625	75,841
	Investment fund	July 7, 1924	2,660	105,000		107,660			107,660
125	NEW BRITAIN, CONN.		2,688,915	432,022	491,405	3,612,342	328,123	2,620,773	663,446
	General treasury	Mar. 31, 1924	2,603,318	290,578	491,405	3,385,301	313,403	2,612,247	459,651
	Police court fund	Mar. 31, 1924	37,229	6,243		43,472		5,061	38,411
	License fund	Mar. 31, 1924		1,220		1,220			1,220
	Sinking fund	Mar. 31, 1924	36,837	122,801		159,638	14,720		144,918
	Public trust funds	Mar. 31, 1924	11,531	2,850		14,381		3,465	10,916
	Private trust funds	Mar. 31, 1924		8,330		8,330			8,330
126	HIGHLAND PARK, MICH.		4,085,054	3,672,900	472,264	8,180,308	506,125	4,339,778	3,334,405
	City corporation		2,531,845	2,973,587	389,499	5,894,931	476,198	2,546,641	2,872,092
	General treasury	June 30, 1924	2,405,485	2,677,617	372,624	5,455,726	462,776	2,543,981	2,448,969
	Sinking fund	June 30, 1924	112,284	191,789	10,710	314,783	10,034		304,749
	Public trust fund	June 30, 1924	5,604	58,477	1,729	65,810	1,485		64,325
	Investment funds	June 30, 1924	8,472	45,704	4,436	58,612	1,903	2,660	54,049
	School district		1,503,209	699,403	82,765	2,285,377	29,927	1,793,137	462,313
	General treasury	July 14, 1924	1,333,096	556,308	73,571	1,962,975	23,227	1,793,137	146,611
	Sinking fund	July 14, 1924	170,113	143,095	9,194	322,402	6,700		315,702
127	MOBILE, ALA.		1,556,390	1,627,701	238,943	3,423,034	738,084	1,950,621	734,329
	City corporation		1,065,477	1,252,379	207,322	2,525,178	535,442	1,401,952	587,784
	General treasury	Sept. 30, 1924	899,294	1,252,131	108,175	2,259,600	387,088	1,339,976	532,536
	Convict labor account	Sept. 30, 1924	5,183			5,183		5,183	
	Sinking fund	Sept. 30, 1924	161,000	248	99,147	260,395	148,354	56,793	55,248
	School district		490,913	375,322	31,621	897,856	202,642	548,669	146,545
	General treasury	Aug. 31, 1924	490,913	375,322	31,621	897,856	202,642	548,669	146,545
128	BERKELEY, CALIF.		2,991,965	571,514	385,504	3,948,983	564,288	2,740,665	644,030
	City corporation		1,598,595	201,479	266,039	2,066,113	415,248	1,192,886	457,979
	General treasury	June 30, 1924	1,336,392	62,022	216,716	1,615,130	358,525	951,396	305,209
	Special assessment fund	June 30, 1924	183,451			183,451		183,451	
	Compensation fund	June 30, 1924		5,991	659	6,650	18	6,549	83
	Sinking fund	June 30, 1924	78,677		18,903	97,580	8,638	51,490	37,452
	Public trust funds	June 30, 1924	75	8,000	4,468	12,543	12,543		
	Private trust funds	June 30, 1924		125,466	25,293	150,759	35,524		115,235
	School district		1,393,370	370,035	119,465	1,882,870	149,040	1,547,779	186,051
	General treasury	June 30, 1924	1,189,205	370,035	69,893	1,629,133	101,321	1,427,411	100,401
	Sinking fund	June 30, 1924	201,765		49,572	251,337	47,719	120,368	83,250
	Investment fund	June 30, 1924	2,400			2,400			2,400
129	SPRINGFIELD, ILL.		2,830,054	1,439,964	423,027	4,693,045	433,450	2,697,784	1,561,811
	City corporation		1,874,358	755,046	312,537	2,941,941	347,265	1,710,853	883,823
	General treasury	Feb. 28, 1924	1,795,055	742,402	206,816	2,744,273	274,240	1,684,824	785,209
	Registered bond interest fund	Feb. 28, 1924	5,993		16,693	22,686	16,305	6,381	
	Sinking fund	Feb. 28, 1924	58,588		81,154	139,742	54,543	599	84,600
	Public trust funds	Dec. 31, 1923, Mar. 31, 1924	13,846	1,758	7,629	23,233	2,176	19,049	2,008
	Investment fund	Feb. 28, 1924	876			876			876
	Private trust fund	Feb. 28, 1924		10,886	245	11,131	1		11,130

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at ose of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
129	SPRINGFIELD, ILL.—Continued.								
	School district.....		\$834, 623	\$656, 835	\$84, 811	\$1, 576, 269	\$66, 733	\$869, 927	\$639, 609
	General treasury.....	June 30, 1924.....	834, 623	656, 835	84, 811	1, 576, 269	66, 733	869, 927	639, 609
	Pleasure driveway and park district.....		121, 073	28, 083	25, 679	174, 835	19, 452	117, 004	38, 379
	General treasury.....	Apr. 30, 1924.....	121, 073	28, 083	25, 679	174, 835	19, 452	117, 004	38, 379
130	BETHLEHEM, PA.....		2, 159, 920	1, 319, 203	878, 570	4, 357, 693	1, 103, 829	2, 751, 644	502, 220
	City corporation.....		1, 163, 359	454, 463	487, 755	2, 105, 577	227, 210	1, 494, 479	383, 888
	General treasury.....	Jan. 5, 1925.....	1, 142, 844	297, 286	384, 148	1, 824, 278	60, 911	1, 494, 479	268, 888
	Sinking fund.....	Jan. 5, 1925.....	20, 515	157, 177	103, 607	281, 299	166, 299		115, 000
	School district.....		996, 561	864, 740	390, 815	2, 252, 116	876, 619	1, 257, 165	118, 332
	General treasury.....	July 7, 1924.....	976, 910	756, 686	114, 020	1, 847, 616	476, 228	1, 256, 774	114, 614
	Sinking fund.....	July 7, 1924.....	19, 651	101, 981	268, 777	390, 409	386, 764		3, 645
	Investment fund.....	July 7, 1924.....		6, 073	8, 018	14, 091	13, 627	391	73
131	HUNTINGTON, W. VA.....		2, 568, 484	675, 497	452, 240	3, 696, 221	580, 625	2, 860, 719	254, 877
	City corporation.....		1, 418, 510	74, 718	164, 203	1, 657, 431	135, 691	1, 468, 745	52, 995
	General treasury.....	June 30, 1924.....	642, 868	41, 805	56, 230	740, 953	26, 811	685, 731	28, 411
	Special assessment fund.....	June 30, 1924.....	707, 017	32, 779		739, 796		739, 796	
	Sinking funds.....	June 30, 1924.....	68, 625	134	107, 923	176, 682	108, 880	43, 218	24, 584
	School district.....		1, 149, 974	600, 779	288, 037	2, 038, 790	444, 934	1, 391, 974	201, 882
	General treasury.....	June 30, 1924.....	958, 786	531, 496	175, 767	1, 668, 049	293, 966	1, 326, 084	45, 999
	Sinking funds.....	June 30, 1924.....	191, 188	69, 283	112, 270	372, 741	150, 968	65, 890	155, 883
132	HOLYOKE, MASS.....		4, 647, 842	3, 330, 846	489, 807	8, 468, 495	682, 277	5, 107, 013	2, 679, 205
	General treasury.....	Nov. 30, 1924.....	4, 595, 210	3, 299, 389	473, 048	8, 367, 647	650, 951	5, 096, 412	2, 620, 284
	School funds.....	June 30, Nov. 30, 1924.....	8, 921	7, 924	850	17, 695	2, 262	7, 815	7, 618
	License fund.....	Nov. 30, 1924.....		6, 184		6, 184			6, 184
	Sinking fund.....	Nov. 30, 1924.....	9, 806	16, 984	12, 424	39, 214	26, 030		13, 184
	Public trust funds.....	June 30, Nov. 30, 1924.....	1, 606		3, 443	5, 049	2, 992	2, 040	17
	Investment funds.....	June 30, Nov. 30, 1924.....	32, 299	269	42	32, 610	42	746	31, 822
	Private trust funds.....	Nov. 30, 1924.....		96		96			96
133	LINCOLN, NEBR.....		3, 068, 191	1, 941, 400	1, 125, 651	6, 135, 242	875, 277	3, 459, 197	1, 800, 768
	City corporation.....		1, 741, 137	1, 388, 446	679, 311	3, 808, 894	760, 855	2, 046, 085	1, 001, 954
	General treasury.....	Aug. 31, 1924.....	1, 631, 342	1, 295, 447	653, 925	3, 580, 714	752, 888	1, 872, 799	955, 027

	Sinking funds.....	Aug. 31, 1924.....	24,661		24,601	49,262	7,306	29	41,927
	Public trust fund.....	Aug. 31, 1924.....	85,134	87,999	124	173,257		173,257	
	Investment funds.....	Aug. 31, 1924.....		5,000		5,000			5,000
	Public trust fund.....	Aug. 31, 1924.....			661	661			
	School district.....		1,222,290	467,260	442,961	2,132,511	109,461	1,310,385	712,665
	General treasury.....	June 30, 1924.....	1,209,420	291,130	2,116	1,502,666	11,600	1,212,237	278,829
	Sinking fund.....	June 30, 1924.....	12,870		440,845	453,715	97,801	98,148	257,706
	Investment funds.....	June 30, 1924.....		176,130		176,130			176,130
	Sanitary district.....		104,764	85,694	3,379	193,837	4,961	102,727	86,149
	General treasury.....	June 30, 1924.....	104,764	85,694	3,379	193,837	4,961	102,727	86,149
134	WINSTON-SALEM, N. C.....		2,122,407	12,065,159	176,170	14,363,736	238,529	4,323,014	9,802,193
	General treasury.....	May 31, 1924.....	2,046,794	5,540,653	135,623	7,723,070	136,677	4,322,856	3,263,537
	Sinking fund.....	May 31, 1924.....	18,113	59,506	30,537	108,156	88,156		20,000
	Public trust funds.....	May 31, 1924.....	40,745		10,010	50,755	13,696	158	36,901
	Investment funds.....	May 31, 1924.....	16,755	6,465,000		6,481,755			6,481,755
135	CICERO, ILL.....		2,151,805	1,473,807	292,791	3,918,403	540,613	2,470,391	907,399
	City corporation.....		1,262,316	831,448	93,923	2,187,687	257,797	1,387,591	542,299
	General treasury.....	Dec. 31, 1924.....	1,262,027	812,920	91,611	2,166,558	253,022	1,371,237	542,299
	Library fund.....	Dec. 31, 1924.....	289	18,528	2,312	21,129	4,775	16,354	
	School district.....		856,149	354,749	198,774	1,409,672	79,639	968,815	361,218
	General treasury.....	June 30, 1924.....	782,121	354,749	195,602	1,332,472	79,356	965,177	287,939
	Public trust fund.....	June 30, 1924.....	74,028		3,172	77,200	283	3,638	73,279
	Park district.....		33,340	287,610	94	321,044	203,177	113,985	3,882
	General treasury.....	Apr. 30, 1924.....	33,340	287,610	94	321,044	203,177	113,985	3,882
136	QUINCY, MASS.....		3,011,925	3,291,163	884,986	7,188,074	421,103	4,077,670	2,689,301
	General treasury.....	Dec. 31, 1924.....	2,986,536	3,205,385	873,635	7,065,556	414,007	4,046,930	2,604,619
	License fund.....	Dec. 31, 1924.....	467	4,336		4,803		467	4,336
	Petty cash fund.....	Dec. 31, 1924.....			100	100	100		
	Public trust funds.....	Dec. 31, 1924.....	24,922	70,768	11,155	106,845	6,861	30,273	69,711
	Private trust funds.....	Dec. 31, 1924.....		10,674	96	10,770	135		10,635
137	EAST ORANGE, N. J.....		3,059,917	3,997,008	279,327	7,336,252	567,579	3,121,318	3,647,355
	General treasury.....	Dec. 31, 1924.....	2,720,983	2,616,711	179,601	5,517,295	282,643	2,124,691	3,109,961
	School fund.....	June 30, 1924.....	271,762	683,331	66,550	1,021,643	49,433	972,174	36
	Municipal court fund.....	Dec. 31, 1924.....	85	6,862		6,947		85	6,862
	Firemen's relief fund.....	Dec. 31, 1924.....	4,170			4,170		4,170	
	License fund.....	Dec. 31, 1924.....		857		857			857
	Sinking fund.....	Dec. 31, 1924.....	50,900	670,429	29,834	751,163	233,478	6,000	511,685
	Public trust fund.....	Dec. 31, 1924.....	12,017	18,813	3,216	34,046	1,894	14,198	17,954
	Private trust fund.....	Dec. 31, 1924.....		5	126	131	131		
138	PORTSMOUTH, VA.....		1,540,366	2,720,729	566,544	4,827,639	1,191,421	2,417,154	1,219,064
	General treasury.....	Dec. 31, 1924.....	1,030,344	2,051,779	57,985	3,140,108	524,985	1,627,490	987,633
	School fund.....	June 30, 1924.....	87,443	297,312	2,061	356,816	846	382,800	3,170
	Water fund.....	Dec. 31, 1924.....	330,025	265,805	39,484	635,314	152,464	404,218	78,632
	Sinking funds.....	Dec. 31, 1924.....	21,409	105,833	461,577	588,819	506,790		82,029
	Public trust fund.....	Dec. 31, 1924.....	33		545	545	578		
	Investment funds.....	Dec. 31, 1924.....	71,112		4,892	76,004	5,758	2,646	67,600

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
139	COVINGTON, KY.		\$1,664,682	\$1,300,407	\$180,619	\$3,145,708	\$106,607	\$1,471,958	\$1,567,143
	City corporation		1,238,567	842,324	138,259	2,219,150	90,128	1,073,281	1,055,741
	General treasury	Dec. 31, 1924	1,210,424	603,509	83,667	1,897,600	10,283	926,965	960,352
	Library fund	Jan. 31, 1925	1,929	9,750	1,160	12,839	1,403	11,436	
	Park fund	Dec. 31, 1924	1,430	15,000	411	16,841	838	16,003	
	Newport and Covington bridge funds.	May 31, Dec. 31, 1924	20,579	10,000	409	30,988	17,495	3,993	9,500
	Petty cash fund	Dec. 31, 1924		1,306	1,000	2,306	1,000	306	1,000
	Sinking funds	Dec. 31, 1924	1,436	143,654	30,365	175,455	33,006	112,066	30,383
	Public trust fund	Dec. 31, 1924	2,769	2,087	16,917	21,773	19,251	2,512	10
	Private trust funds	Dec. 31, 1924		57,018	4,330	61,348	6,852		54,496
	School district		426,115	458,083	42,360	926,558	16,479	398,677	511,402
	General treasury	June 30, 1924	387,625	445,731	126	833,482	5,013	380,274	448,195
	Sinking fund	June 30, 1924	38,490	12,352	42,234	93,076	11,466	18,403	63,207
140	MACON, GA.		1,743,341	2,851,115	370,124	4,964,580	273,512	2,053,062	2,638,006
	City corporation		1,347,526	1,965,180	350,242	3,662,948	258,043	1,474,118	1,930,787
	General treasury	Dec. 31, 1924	942,964	1,000,779	17,962	1,961,705	9,007	852,589	1,100,109
	Hospital fund	Dec. 31, 1924	67,887	39,868	108	107,863	1,370	105,657	836
	Water fund	Sept. 30, 1924	315,330	47,719	7,426	370,475	1,826	283,401	85,248
	Cash in transit	Dec. 31, 1924		3,149		3,149	3,149		
	Sinking fund	Dec. 31, 1924	6,053	17,000	186	23,239	23,239		
	Public trust funds	Dec. 31, 1924	749	1,136	50	1,935	50	1,665	220
	Investment funds	Sept. 30, Dec. 31, 1924	14,543	855,529	324,510	1,194,582	219,402	230,806	744,374
	School district		395,815	885,935	19,882	1,301,632	15,469	578,944	707,219
	General treasury	June 30, 1924	380,911	385,996	17,670	784,577	14,288	577,732	192,557
	Public trust fund	June 30, 1924	2,564	51	2,212	4,827	1,181	1,212	2,434
	Investment fund	June 30, 1924	12,340	499,888		512,228			512,228
141	ROANOKE, VA.		1,760,537	2,881,010	1,388,498	6,030,045	2,434,462	2,320,691	1,274,892
	General treasury	Dec. 31, 1924	1,630,130	1,797,402	1,333,061	4,760,593	2,299,604	1,206,893	1,254,096
	Convict labor account	Dec. 31, 1924	2,189			2,189		2,189	
	School fund	June 30, 1924	111,183	1,035,098	19,096	1,165,377	48,522	1,111,609	5,246
	Sinking fund	Dec. 31, 1924	16,619	46,510	26,095	89,224	73,674		15,550
	Investment fund	Dec. 31, 1924	416	2,000	10,246	12,662	12,662		

142	JACKSON, MICH.		1,980,625	2,316,642	562,114	4,859,381	682,742	2,620,593	1,556,046
	City corporation		1,224,166	2,316,642	390,336	3,931,144	453,926	1,962,968	1,514,250
	General treasury	Dec. 31, 1924	1,051,558	2,222,257	296,769	3,570,584	372,735	1,920,955	1,276,894
	Sinking fund	Dec. 31, 1924	137,544	3,613	47,659	188,816	33,262	41,448	114,106
	Public trust funds	Dec. 31, 1924	35,024	83,998	11,859	130,881	8,309	565	122,007
	Investment funds	Dec. 31, 1924	40			40			40
	Private trust fund	Dec. 31, 1924		6,774	34,049	40,823	39,620		1,203
	School district		756,459		171,778	928,237	228,816	657,625	41,796
	General treasury	July 13, 1924	756,459		171,778	928,237	228,816	657,625	41,796
143	SHREVEPORT, LA.		2,878,923	3,447,280	1,346,436	7,672,639	2,216,063	3,961,812	1,494,764
	City corporation		2,123,179	2,455,743	468,888	5,047,810	1,170,736	2,646,483	1,230,591
	General treasury	Dec. 31, 1924	1,858,093	1,934,288	281,000	4,073,381	947,864	2,077,506	1,048,011
	Water and sewerage fund	Dec. 31, 1924	244,828	124,103	3,696	372,627	976	273,370	98,281
	Health funds	Dec. 31, 1924	8,322	89,021	3,726	101,069	9,965	89,415	1,689
	Convict labor account	Dec. 31, 1924	2,793			2,793			
	Sinking fund	Dec. 31, 1924	1,215	263,159	150,317	414,691	169,787	198,404	46,500
	Public trust funds	Dec. 31, 1924	7,928	45,172	30,149	83,249	42,144	4,995	36,110
	School district		755,744	901,537	877,548	2,624,829	1,045,327	1,315,329	264,173
	General treasury	June 30, 1924	755,744	901,537	877,548	2,624,829	1,045,327	1,315,329	264,173
144	WHEELING, W. VA.		2,365,162	505,644	2,264,616	5,135,422	1,235,001	3,413,644	486,777
	City corporation		1,388,164	213,156	2,185,743	3,787,063	1,082,165	2,385,249	319,649
	General treasury	June 30, 1924	1,356,123	4,565	2,139,448	3,500,136	1,022,506	2,228,432	249,198
	Sinking funds	June 30, 1924	13,445	208,122	40,158	261,725	53,975	154,750	53,000
	Public trust funds	June 30, 1924	18,596	469	6,137	25,202	5,684	2,067	17,451
	School district		976,998	292,488	78,873	1,348,359	152,836	1,028,395	167,128
	General treasury	June 30, 1924	918,035	157,478	48,714	1,124,227	109,415	989,267	25,545
	Sinking fund	June 30, 1924	53,952	128,625	26,616	208,293	34,959	34,051	139,283
	Public trust fund	June 30, 1924	5,911	6,385	3,543	15,839	8,462	5,077	2,300
145	NIAGARA FALLS, N. Y.		3,611,628	2,210,081	3,676,502	9,498,211	2,596,827	4,645,835	2,255,549
	General treasury	Dec. 31, 1924	3,349,652	1,280,984	2,295,215	6,925,851	2,205,740	2,586,176	2,123,935
	School fund	July 31, 1924	231,744	859,811	1,374,767	2,466,322	382,495	2,031,049	52,778
	Firemen's relief fund	Dec. 31, 1924	7,326			7,326		7,326	
	Public trust funds	Dec. 31, 1924	13,885		5,488	19,755	8,471	11,284	
	Investment fund	Dec. 31, 1924	9,021	68,900		77,921			77,921
	Private trust fund	Dec. 31, 1924		4	1,032	1,036	121		915
146	LANCASTER, PA.		1,383,474	781,495	434,378	2,599,347	557,482	1,780,065	261,800
	City corporation		758,868	192,112	143,420	1,094,400	36,471	986,752	71,177
	General treasury	Jan. 5, 1925	755,950	178,112	137,729	1,071,701	30,162	984,452	57,177
	Public trust fund	Jan. 5, 1925	2,918	14,000	5,691	22,609	6,309	2,300	14,000
	School district		624,606	589,383	290,958	1,504,947	521,011	793,313	190,623
	General treasury	July 7, 1924	621,097	506,989	290,943	1,419,029	519,194	790,882	108,953
	Sinking fund	July 7, 1924	3,291	79,654	15	82,960	1,290		81,670
	Public trust fund	July 7, 1924	218	2,740		2,958	527	2,431	

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
147	FRESNO, CALIF.		\$3, 071, 682	\$153, 978	\$847, 479	\$4, 073, 139	\$626, 482	\$3, 187, 704	\$258, 863
	City corporation		1, 555, 680	146, 154	684, 215	2, 386, 049	428, 199	1, 725, 211	232, 639
	General treasury	June 30, 1924	1, 224, 387	73, 225	611, 508	1, 909, 120	411, 651	1, 350, 788	146, 681
	Special assessment fund	Dec. 31, 1924	331, 118			321, 118		331, 118	
	Sinking fund	June 30, 1924		35, 787	63, 478	99, 265	580	37, 489	61, 196
	Public trust fund	June 30, 1924		10, 736	2, 261	12, 997	6, 843	5, 816	338
	Investment funds	June 30, 1924		741	5, 219	6, 135	5, 960		175
	Private trust funds	June 30, 1924	175	25, 665	1, 749	27, 414	3, 165		24, 249
	School district		1, 516, 002	7, 824	163, 264	1, 687, 090	198, 283	1, 462, 583	26, 224
	General treasury	June 30, 1924	1, 380, 651	7, 824	100, 353	1, 488, 828	129, 792	1, 346, 642	12, 394
	Sinking fund	June 30, 1924	135, 351		62, 911	198, 262	68, 491	115, 941	13, 830
148	AUGUSTA, GA.		2, 261, 663	1, 094, 720	67, 095	3, 423, 478	65, 701	2, 405, 824	951, 953
	City corporation		1, 663, 128	1, 040, 048	60, 673	2, 763, 849	59, 343	1, 763, 655	940, 851
	General treasury	Dec. 31, 1924	1, 521, 673	748, 687	36, 813	2, 307, 173	41, 930	1, 533, 392	731, 851
	Convict labor account	Dec. 31, 1924	13, 500			13, 500			
	Hospital fund	Dec. 31, 1924	123, 433	92, 300	8, 033	223, 766	7, 003	216, 763	
	Sinking fund	Dec. 31, 1924	4, 522	189, 061	15, 827	209, 410	10, 410		199, 000
	Private trust fund	Dec. 31, 1924		10, 000		10, 000			10, 000
	School district		598, 535	54, 672	6, 422	659, 629	6, 358	642, 169	11, 102
	General treasury	Sept. 30, 1924	596, 763	53, 902	6, 422	657, 087	6, 358	642, 169	8, 560
	Public trust fund	Sept. 30, 1924	1, 736			1, 736			1, 735
	Investment fund	Sept. 30, 1924	36	770		806			806
149	PASADENA, CALIF.		6, 185, 857	8, 125, 192	1, 793, 992	16, 105, 041	2, 141, 594	9, 774, 649	4, 188, 798
	City corporation		4, 487, 680	7, 972, 329	775, 237	13, 235, 216	1, 847, 437	7, 383, 507	4, 004, 272
	General treasury	June 30, 1924	3, 542, 408	5, 563, 061	523, 077	9, 628, 546	1, 388, 510	6, 588, 091	1, 651, 945
	Special assessment fund	June 30, 1924	624, 847	3, 236		628, 083		628, 083	
	Sinking fund	June 30, 1924	281, 175	382, 952	234, 239	898, 366	437, 540	157, 105	303, 721
	Public trust funds	June 30, 1924	13, 929	875	17, 921	32, 725	21, 387	10, 228	1, 110
	Investment funds	June 30, 1924	25, 291	2, 022, 205		2, 047, 496			2, 047, 496
	School district		1, 698, 207	152, 863	1, 018, 755	2, 869, 825	294, 157	2, 391, 142	184, 526
	General treasury	June 30, 1924	1, 531, 836	152, 405	911, 624	2, 595, 865	192, 171	2, 274, 442	129, 252
	Sinking funds	June 30, 1924	166, 371	458	107, 131	273, 960	101, 986	116, 700	55, 274

150	LAKEWOOD, OHIO		3,023,212	1,618,661	1,623,611	6,265,484	1,590,307	3,463,057	1,212,120
	City corporation		1,490,616	1,008,834	1,237,366	3,736,816	1,061,464	1,617,889	1,057,463
	General treasury	Dec. 31, 1924	1,091,406	521,100	776,159	2,388,665	637,744	1,357,729	393,192
	Fee and special fund	Dec. 31, 1924	12,398			12,398		12,398	
	Sinking funds	Dec. 31, 1924	385,606	448,877	366,751	1,201,234	315,300	247,748	638,186
	Public trust funds	Dec. 31, 1924	1,206	5,357	5,323	11,886	10,127	14	1,745
	Private trust funds	Dec. 31, 1924		33,500	89,133	122,633	98,293		24,340
	School district		1,532,596	609,827	386,245	2,528,668	528,843	1,845,168	154,657
	General treasury	Aug. 31, 1924	1,030,153	573,367	147,293	1,750,813	303,668	1,422,354	24,791
	Fee and special fund	Aug. 31, 1924	5,542			5,542		5,542	
	Library fund	Aug. 31, 1924	49,131	31,748	118,368	199,247	20,567	176,932	1,748
	Sinking funds	Aug. 31, 1924	447,770	4,712	120,584	573,066	204,608	240,340	128,118
151	TOPEKA, KANS.		2,428,200	1,115,019	642,993	4,186,212	534,702	2,425,670	1,225,840
	City corporation		1,446,225	796,495	568,404	2,811,124	413,262	1,518,091	879,771
	General treasury	Dec. 31, 1924	1,081,524	474,317	280,303	1,836,144	262,745	1,359,867	213,532
	Library fund	Dec. 31, 1924	125	15,761	3,518	19,404	3,619	15,785	
	Sinking funds	Dec. 31, 1924	350,991	280,539	279,491	911,021	121,188	133,447	656,386
	Public trust funds	Dec. 31, 1924	13,568	25,878	5,057	44,503	25,658	8,992	9,853
	Investment fund	Dec. 31, 1924	17		35	52	52		
	School district		981,975	318,524	74,589	1,375,088	121,440	907,579	346,069
	General treasury	June 30, 1924	980,195	96,613	66,544	1,143,352	111,187	897,090	135,075
	Sinking fund	June 30, 1924	1,639	173,494	5,797	180,930	10,219	57	170,654
	Public trust fund	June 30, 1924	111	10,710	331	11,152	34	10,432	686
	Investment fund	June 30, 1924	30	37,707	1,917	39,654			39,654
152	DAVENPORT, IOWA		2,887,870	1,652,758	917,674	5,458,302	1,162,268	3,202,922	1,093,112
	City corporation		1,787,057	1,267,994	634,832	3,689,883	696,441	2,001,734	991,708
	General treasury	Mar. 31, 1924	1,635,810	505,677	527,454	2,668,941	541,172	1,913,945	213,824
	Sinking funds	Mar. 31, 1924	127,203	37,581	76,495	241,279	95,453	77,269	68,557
	Public trust funds	Mar. 31, 1924	24,044	33	17,865	41,942	18,214	10,520	13,203
	Private trust fund	Mar. 31, 1924		724,703	13,018	737,721	41,602		696,119
	School district		1,100,813	384,764	282,842	1,768,419	465,827	1,201,188	101,404
	General treasury	June 30, 1924	1,094,434	384,764	280,992	1,760,190	462,690	1,201,188	96,312
	Sinking fund	June 30, 1924	5,092			5,092			5,092
	Investment fund	June 30, 1924	1,287		1,850	3,137	3,137		
153	ATLANTIC CITY, N. J.		5,618,504	7,876,722	1,116,561	14,611,787	1,984,791	8,310,881	4,316,115
	General treasury	Dec. 31, 1924	5,381,725	7,001,846	1,029,846	13,413,417	1,388,621	8,241,503	3,783,293
	Firemen's relief fund	Dec. 31, 1924	18,431			18,431		18,431	
	Sinking fund	Dec. 31, 1924	180,903	802,602	61,945	1,045,450	571,328		474,122
	Public trust funds	Dec. 31, 1924	37,445	72,274	24,770	134,489	24,842	50,947	58,700
154	KALAMAZOO, MICH.		2,530,255	2,828,169	1,254,282	6,612,706	1,203,727	2,868,406	2,540,573
	City corporation		1,420,464	2,407,860	833,677	4,662,001	900,276	1,527,140	2,234,585
	General treasury	Dec. 31, 1924	1,253,132	2,161,440	635,299	4,049,871	767,762	1,476,630	1,805,479
	Sinking funds	Dec. 31, 1924	166,663	201,327	195,115	563,105	129,332	50,510	383,263
	Investment funds	Dec. 31, 1924	669	25,013		25,682			25,682
	Private trust fund	Dec. 31, 1924		20,080	3,263	23,343	3,182		20,161
	School district		1,109,791	420,309	420,605	1,950,705	303,451	1,341,266	305,988
	General treasury	May 31, 1924	1,109,791	420,309	420,605	1,950,705	303,451	1,341,266	305,988

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
155	WICHITA FALLS, TEX.		\$1,585,865	\$412,271	\$1,638,517	\$3,636,653	\$736,251	\$2,359,818	\$540,584
	City corporation		913,966	324,391	555,605	1,793,962	576,042	829,197	388,723
	General treasury	Mar. 31, 1924	910,575	72,837	193,483	1,176,895	185,797	674,171	316,927
	Library fund	Mar. 31, 1924	1,295	77	625	1,997	1,476	452	69
	Sinking fund	Mar. 31, 1924	1,656	249,480	361,497	612,633	388,769	154,574	69,290
	Investment fund	Mar. 31, 1924	440	1,997		2,437			2,437
	School district		407,947	87,880	326,363	822,190	22,976	691,153	108,061
	General treasury	Aug. 31, 1924	406,843		310,446	717,289	8,819	620,590	87,880
	Sinking fund	Aug. 31, 1924	1,104	87,880	15,917	104,901	14,157	70,563	20,181
	Water district		263,952		756,549	1,020,501	137,233	839,468	43,800
	General treasury	Aug. 31, 1924			641,243	641,243	43,541	597,702	
	Sinking fund	Aug. 31, 1924	263,952		115,306	379,258	93,692	241,766	43,800
156	NEWTON, MASS.		3,831,916	3,628,538	396,473	7,856,927	469,058	3,849,716	3,538,153
	General treasury	Dec. 31, 1924	3,765,722	2,996,776	392,136	7,154,634	465,670	3,844,086	2,844,878
	Branch library fund	Dec. 31, 1924	98		15	113	5	108	
	License fund	Dec. 31, 1924	415	5,307		5,722		415	5,307
	Sinking fund	Dec. 31, 1924	57,178	626,410	1,838	685,426	1,026		684,400
	Public trust funds	Dec. 31, 1924	6,276		1,530	7,806	1,420	5,107	1,279
	Investment funds	Dec. 31, 1924	2,227	23	954	3,204	937		2,267
	Private trust funds	Dec. 31, 1924		22		22			22
157	MALDEN, MASS.		2,443,366	3,195,068	485,549	6,123,983	935,231	2,757,373	2,431,379
	General treasury	Dec. 31, 1924	2,398,349	2,883,304	395,604	5,677,257	858,658	2,713,572	2,105,027
	Library fund	Dec. 31, 1924	2,237	37,253	248	39,738	20	39,673	45
	Park fund	Dec. 31, 1924	292	2,100		2,392	285	2,107	
	License fund	Dec. 31, 1924	196	3,157		3,353		196	3,157
	Sinking funds	Dec. 31, 1924	24,928	247,494	84,624	387,046	71,492		285,554
	Public trust funds	Dec. 31, 1924	16,831	5,000	1,185	23,016	1,018	1,825	20,173
	Investment fund	Dec. 31, 1924	533		1,359	1,892	1,892		
	Private trust fund	Dec. 31, 1924		16,760	2,529	19,289	1,866		17,423
158	CHARLOTTE, N. C.		2,291,710	3,429,089	137,442	5,858,241	729,968	3,123,831	2,004,442
	General treasury	May 31, 1924	1,576,571	1,660,095	84,619	3,321,285	603,497	1,850,955	866,833
	School fund	May 31, 1924	334,819	384,312	16,960	736,091	51,292	520,080	164,719
	Library funds	May 31, 1924	1,901	12,000	30	13,931	1,802	12,129	

	Water fund.....	May 31, 1924.....	359,380	457,378	529	817,287	100	740,667	78,520
	Sinking fund.....	May 31, 1924.....	2,669	35,304	35,304	73,277	73,277		
	Investment funds.....	May 31, 1924.....	16,370	880,000		896,370			896,370
159	CEDAR RAPIDS, IOWA.....		2,229,698	163,869	221,251	2,614,818	190,295	2,224,974	199,549
	City corporation.....		961,780	45,539	218,897	1,226,216	109,630	1,004,589	111,997
	General treasury.....	Mar. 31, 1924.....	948,064	45,539	218,694	1,212,297	102,094	998,206	111,997
	Public trust funds.....	Mar. 31, 1924.....	13,716		203	13,919	7,536	6,383	
	School district.....		1,267,918	118,330	2,354	1,388,602	80,665	1,220,385	87,552
	General treasury.....	June 30, 1924.....	1,264,432	118,330		1,382,762	74,825	1,220,385	87,552
	Sinking fund.....	June 30, 1924.....	3,486		2,354	5,840	5,840		

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

160	HAVERHILL, MASS.....		\$2,420,245	\$1,865,729	\$234,013	\$4,519,987	\$146,876	\$2,600,666	\$1,772,445
	General treasury.....	Dec. 31, 1924.....	2,195,459	1,773,146	203,982	4,172,587	128,776	2,417,169	1,626,642
	Library fund.....	Dec. 31, 1924.....	2,370	5,606	3,886	11,862	4,385	7,402	75
	Water fund.....	Nov. 30, 1924.....	191,871	837	23,300	216,008	12,626	176,060	27,322
	License fund.....	Dec. 31, 1924.....		5,830		5,830			5,830
	Sinking funds.....	Dec. 31, 1924.....	16,914	73,908	2,580	93,402	645	35	92,722
	Public trust funds.....	Dec. 31, 1924.....	11,448	6,237		17,685			17,685
	Investment funds.....	Dec. 31, 1924.....	2,183	15	25	2,223	204		2,019
	Private trust funds.....	Dec. 31, 1924.....		150	240	390	240		150
161	OAK PARK, ILL.....		2,640,717	1,294,063	644,352	4,579,132	901,579	2,631,448	1,046,105
	City corporation.....		1,368,088	891,173	563,388	2,822,649	644,992	1,378,662	798,995
	General treasury.....	Dec. 31, 1924.....	1,325,003	874,966	523,196	2,723,165	590,994	1,344,594	787,577
	Library fund.....	Dec. 31, 1924.....	27,511	213	8,187	35,911	10,749	25,162	
	Public trust funds.....	May 31, Dec. 31, 1924.....	15,361	5,120	18,737	39,218	30,310	8,906	2
	Investment funds.....	Dec. 31, 1924.....	213		1,900	2,113	1,900		213
	Private trust funds.....	Dec. 31, 1924.....		10,874	11,368	22,242	11,039		11,203
	School district.....		1,204,849	402,890	75,884	1,683,623	246,907	1,200,606	236,110
	General treasury.....	June 30, Dec. 31, 1924.....	1,194,198	402,890	72,954	1,670,042	246,645	1,193,256	230,141
	Public trust fund.....	June 30, 1924.....	10,651		2,930	13,581	262	7,350	5,969
	Park district.....		67,780		5,080	72,860	9,680	52,180	11,000
	General treasury.....	Mar. 31, 1924.....	67,780		5,080	72,860	9,680	52,180	11,000
162	NEW CASTLE, PA.....		1,478,134	301,642	650,085	2,429,861	660,465	1,561,831	207,565
	City corporation.....		600,877	150,968	321,742	1,073,587	359,995	661,845	51,747
	General treasury.....	Jan. 5, 1925.....	526,822	150,886	235,517	913,225	233,933	627,627	51,665
	Sinking fund.....	Jan. 5, 1925.....	74,055	82	86,225	160,362	126,062	34,218	82
	School district.....		877,257	150,674	328,343	1,356,274	300,470	899,986	155,818
	General treasury.....	July 7, 1924.....	877,257		300,759	1,200,166	269,480	819,724	110,962
	Sinking fund.....	July 7, 1924.....		127,959	25,427	153,386	28,327	80,203	44,856
	Investment fund.....	July 7, 1924.....		665	2,157	2,722	2,663	59	

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

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			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
163	KENOSHA, WIS.		\$2,370,591	\$1,527,443	\$717,428	\$4,615,462	\$309,931	\$2,962,265	\$1,343,266
	General treasury	Dec. 31, 1924	2,353,600	1,390,549	703,955	4,448,104	299,950	2,949,311	1,198,843
	Petty cash fund	Dec. 31, 1924		325		325	325		
	Public trust funds	Dec. 31, 1924	9,652	24,141	3,430	37,223	4,915	5,682	26,626
	Investment funds	Dec. 31, 1924	7,339	112,428	10,043	129,810	4,741	7,272	117,797
164	YORK, PA.		1,266,768	28,286	333,332	1,628,386	300,619	1,196,507	131,260
	City corporation		572,886	25,761	151,960	750,607	134,729	570,217	45,661
	General treasury	Jan. 5, 1925	478,144	25,561	73,105	576,810	47,982	517,467	11,361
	Sinking fund	Jan. 5, 1925	87,271	200	78,855	166,326	80,138	51,888	34,300
	Public trust funds	Jan. 5, 1925	7,471			7,471	6,609	862	
	School district		693,882	2,525	181,372	877,779	165,890	626,290	85,599
	General treasury	July 7, 1924	652,963	125	149,034	802,122	143,388	616,135	42,599
	Library fund	July 7, 1924	1,096	2,400	539	4,035	503	3,532	
	Sinking fund	July 7, 1924	39,774		31,762	71,536	21,958	6,578	43,000
	Public trust fund	July 7, 1924	49		37	86	41	45	
165	DECATUR, ILL.		2,085,795	1,371,262	391,897	3,848,954	466,858	1,533,853	1,848,243
	City corporation		1,256,841	452,615	356,641	2,096,097	263,074	922,907	910,116
	General treasury	Apr. 30, 1924	1,263,866	343,840	142,688	1,750,394	88,349	880,482	781,563
	Library fund	Apr. 30, 1924	1,710	30,540	5,837	38,087	8,846	29,241	
	Sinking fund	Apr. 30, 1924	6,009	56,450	192,961	255,420	153,420		102,000
	Public trust funds	Apr. 30, 1924	15,256	21,785	15,005	52,046	12,309	13,184	26,553
	Private trust fund	Apr. 30, 1924			150	150	150		
	School district		798,954	918,647	35,256	1,752,857	203,784	610,946	938,127
	General treasury	June 30, 1924	793,276	507,470	29,198	1,329,944	184,338	610,787	534,819
	Sinking fund	June 30, 1924	4,104	25,034	5,110	34,248	18,017		16,231
	Public trust funds	June 30, 1924	1,574		14	1,588	495	159	934
	Investment funds	June 30, 1924		386,143	934	387,077	934		386,143
166	WOONSOCKET, R. I.		1,778,517	2,532,755	655,204	4,966,476	395,794	2,016,036	2,554,646
	General treasury	Dec. 31, 1924	1,695,625	2,279,133	423,719	4,398,477	194,853	2,000,088	2,203,536
	Library fund	Dec. 31, 1924	460		2,191	2,651	2,517	134	
	License fund	Dec. 31, 1924		936		936			936
	Sinking fund	Dec. 31, 1924	75,338	243,070	212,930	531,338	181,317		350,021
	Public trust funds	Dec. 31, 1924	7,094	9,616	16,364	33,074	17,107	15,814	153

167	McKEESPORT, PA		1,764,425	853,907	386,569	3,004,901	274,641	2,079,415	650,845
	City corporation		939,382	811,812	16,416	1,767,610	36,054	1,205,806	525,750
	General treasury	Jan. 5, 1925	921,664	562,634	16,129	1,500,427	31,951	1,203,880	264,596
	Sinking fund	Jan. 5, 1925	11,359	243,087		254,446			254,446
	Public trust fund	Jan. 5, 1925	4,492	5,091	287	9,870	2,388		6,704
	Investment fund	Jan. 5, 1925	1,867	1,000		2,867	1,715		4
	School district		825,043	42,095	370,153	1,237,291	238,587	873,609	125,095
	General treasury	July 7, 1924	821,002		207,663	1,028,665	112,961	873,609	42,095
	Sinking fund	July 7, 1924	4,041	42,095	162,490	208,626	125,626		83,000
168	BAY CITY, MICH		2,534,049	1,754,828	1,484,909	5,773,786	861,984	2,831,706	2,080,096
	City corporation		1,524,817	1,388,386	1,342,967	4,256,170	742,898	1,974,560	1,538,712
	General treasury	June 30, 1924	1,456,887	1,129,624	1,156,767	3,743,278	605,720	1,816,002	1,321,556
	Sinking funds	June 30, 1924	65,514	205,872	167,913	439,299	130,004	158,558	150,737
	Investment fund	June 30, 1924	2,416	52,890	18,287	73,593	7,174		66,419
	School district		1,009,232	366,442	141,942	1,517,616	119,086	857,146	541,384
	General treasury	June 30, 1924	1,002,343	2,880	131,682	1,136,905	97,177	723,462	316,266
	Sinking fund	June 30, 1924	6,889	363,562	10,260	380,711	21,909	133,684	225,118
169	HAMMOND, IND		4,200,878	1,392,893	317,103	5,910,874	582,812	4,174,927	1,153,135
	City corporation		3,284,007	980,348	219,207	4,483,562	291,337	3,351,359	840,866
	General treasury	Dec. 31, 1924	961,403	435,645	98,389	1,495,437	123,387	1,089,823	282,227
	Special assessment funds	Dec. 31, 1924	2,227,617	68,041		2,295,658		2,286,023	59,635
	Improvement and interest fund	Dec. 31, 1924	3,051		647	3,698	1,297	2,401	
	Sinking fund	Dec. 31, 1924	73,229		18,298	91,527	14,074	21,453	56,000
	Public trust funds	Dec. 31, 1924	18,707	24,598	6,592	49,897	11,045	1,659	37,193
	Private trust fund	Dec. 31, 1924		452,064	95,281	547,345	141,534		405,811
	School district		916,871	412,545	97,896	1,427,312	291,475	823,568	312,269
	General treasury	July 31, 1924	916,871	412,545	97,896	1,427,312	291,475	823,568	312,269
170	MOUNT VERNON, N. Y		3,051,331	2,616,891	1,858,369	7,526,591	2,094,763	3,821,637	1,610,191
	City corporation		1,710,431	1,787,885	1,405,312	4,903,628	1,340,972	2,111,739	1,450,917
	General treasury	Dec. 31, 1924	1,262,185	1,380,899	718,599	3,361,683	523,767	1,820,627	1,017,259
	County supervisors' fund	Dec. 31, 1924	5,279	77,483	9,592	92,354	5,691	86,663	
	License funds	Dec. 31, 1924	1,438	3,982		5,420			5,420
	Sinking funds	Dec. 31, 1924	425,646	321,211	666,362	1,413,219	787,355	197,732	428,132
	Public trust funds	Dec. 31, 1924	15,883	4,310	10,759	30,952	24,129	6,717	106
	School district		1,340,900	829,006	453,057	2,622,963	753,791	1,709,898	159,274
	General treasury	Dec. 31, 1924	1,334,526	793,229	441,190	2,568,945	739,818	1,669,935	159,192
	Library fund	Dec. 31, 1924	6,292	35,777	11,867	53,936	13,973	39,963	
	Public trust fund	Dec. 31, 1924	82			82			82
171	ELMIRA, N. Y		2,064,218	827,208	434,098	3,325,524	126,017	2,199,909	999,598
	General treasury	Dec. 31, 1924	2,025,404	484,003	425,244	2,934,651	111,467	2,075,037	748,147
	City board of audits fund	Dec. 31, 1924	3,000	176,535		179,535		93,930	85,605
	County supervisors' fund	Dec. 31, 1924		34,415		34,415		16,107	18,308
	Public trust funds	Dec. 31, 1924	32,308	3,750	6,974	43,032	12,530	14,835	15,667
	Investment funds	Dec. 31, 1924	3,506	102,826		106,332			106,332
	Private trust funds	Dec. 31, 1924		25,679	1,880	27,559	2,020		25,539

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each., see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
172	BEAUMONT, TEX.		\$1,524,225	\$800,992	\$1,690,796	\$4,016,013	\$574,817	\$2,731,972	\$709,224
	General treasury	June 30, 1924	886,099	611,471	1,432,794	2,930,364	306,163	2,156,855	467,346
	School fund	June 30, 1924	355,318	167,728	5,151	528,197	3,725	356,770	167,702
	Sinking fund	June 30, 1924	282,638	17,500	246,216	546,354	256,757	218,347	71,250
	Investment funds	June 30, 1924	170	187		357			357
	Private trust fund	June 30, 1924		4,106	6,635	10,741	8,172		2,569
173	GALVESTON, TEX.		2,140,985	3,252,866	1,294,124	6,687,975	1,175,049	2,281,795	3,231,131
	General treasury	June 30, 1924	1,001,164	1,600,682	50,169	2,652,015	419,894	1,201,280	1,030,841
	School fund	July 10, 1924	435,796	9,556	630,568	1,075,920	228,703	836,314	10,903
	Sinking fund	June 30, 1924	668,951	648,930	596,989	1,914,870	516,333	242,220	1,156,317
	Public trust fund	July 10, 1924	853		1,467	2,320	339	1,981	
	Investment funds	June 30, 1924	34,221	990,000		1,024,221			1,024,221
	Private trust fund	June 30, 1924		3,698	14,931	18,629	9,780		8,849
174	CHELSEA, MASS.		2,163,719	2,393,232	163,798	4,720,749	272,717	2,346,068	2,101,964
	General treasury	Dec. 31, 1924	2,128,633	2,285,611	163,563	4,577,807	272,579	2,345,595	1,959,633
	License fund	Dec. 31, 1924	29	187		216		29	187
	Sinking fund	Dec. 31, 1924	33,966	107,434		141,400			141,400
	Public trust funds	Dec. 31, 1924	1,091		235	1,326	138	444	744
175	CHARLESTON, W. VA.		2,191,956	1,307,601	518,332	4,017,889	1,086,523	1,994,218	937,148
	City corporation		1,073,623	386,516	294,373	1,754,512	308,480	1,025,111	420,921
	General treasury	June 30, 1924	598,979	35,388	89,707	724,074	48,897	650,152	25,025
	Special assessment fund	June 30, 1924	288,146			288,146		288,146	
	Sinking fund	June 30, 1924	186,498	102,690	201,090	490,278	251,338	86,813	152,127
	Private trust fund	June 30, 1924		248,438	3,576	252,014	8,245		243,769
	School district		1,118,333	921,085	223,959	2,263,377	778,043	969,107	516,227
	General treasury	June 30, 1924	657,386	544,360	93,814	1,295,560	467,312	780,836	47,412
	Library funds	June 30, Dec. 31, 1924	212,680	3,505	54,794	270,979	154,055	113,487	3,437
	Sinking funds	June 30, 1924	248,201	373,095	72,726	694,022	154,800	73,844	465,378
	Public trust fund	June 30, 1924	66	125	2,625	2,816	1,876	940	
176	MEDFORD, MASS.		2,212,210	1,823,288	668,467	4,703,965	884,739	2,249,238	1,569,988
	General treasury	Dec. 31, 1924	2,194,724	1,756,224	657,528	4,608,476	869,166	2,248,767	1,490,543
	License fund	Dec. 31, 1924	321	4,018		4,339		321	4,018
	Sinking fund	Dec. 31, 1924	10,149	53,345	6,437	69,931	5,985		63,946

	Public trust funds	Dec. 31, 1924	7,016	251	7,267	245	150	6,872
	Private trust fund	Dec. 31, 1924	9,701	4,251	13,952	9,343		4,609
177	PERTH AMBOY, N. J.							
	General treasury	Dec. 31, 1924	2,065,519	4,587,624	477,532	7,130,675	692,627	2,803,951
	School fund	June 30, 1924	1,886,296	3,226,803	387,355	5,500,454	614,984	1,966,269
	Library fund	Dec. 31, 1924	131,599	665,877	61,183	858,659	56,417	802,030
	Sinking fund	Dec. 31, 1924	849	20,700		21,549		20,700
	Fire men's relief fund	Dec. 31, 1924	37,950	656,759	28,865	723,574	20,574	
	License fund	Dec. 31, 1924	5,844			5,844		5,844
	Municipal court fund	Dec. 31, 1924		1,104		1,104		1,104
	Public trust fund	Dec. 31, 1924		9,731		9,731		9,731
		Dec. 31, 1924	2,981	6,650	129	9,760	652	9,108
178	PITTSFIELD, MASS.							
	General treasury	Dec. 31, 1924	2,044,515	1,585,022	260,829	3,890,366	255,142	2,043,422
	License fund	Dec. 31, 1924	2,043,437	1,543,860	258,653	3,845,950	252,286	2,042,344
	High school lunch fund	Dec. 31, 1924	1,078	10,193		11,271		1,078
	Private trust fund	Dec. 31, 1924		13,587	240	13,827	202	
		Dec. 31, 1924		17,382	1,936	19,318	2,654	
179	STOCKTON, CALIF.							
	City corporation		2,508,554	883,146	1,586,266	4,977,966	1,829,977	2,691,112
	General treasury	Dec. 31, 1924	1,531,658	882,071	1,337,639	3,751,368	1,671,054	1,675,527
	Special assessment fund	Dec. 31, 1924	1,255,261	571,385	1,309,850	3,136,496	1,623,317	1,392,753
	Sinking fund	Dec. 31, 1924	263,920			263,920		263,920
	Public trust funds	Dec. 31, 1924		64,725	4,675	69,400	5,225	
	Private trust funds	Dec. 31, 1924	12,477	11,157	14,802	38,436	18,222	18,854
	School district	Dec. 31, 1924		234,804	8,312	243,116	24,290	
	General treasury	June 30, 1924	976,896	1,075	248,627	1,226,598	158,923	1,015,585
	Sinking fund	June 30, 1924	845,342	1,075	121,750	968,167	30,368	936,724
	Public trust fund	June 30, 1924	131,407		126,877	258,284	128,555	78,861
		June 30, 1924	147			147		147
180	LIMA, OHIO							
	City corporation		1,681,315	2,755,483	1,395,861	5,832,659	809,184	3,294,149
	General treasury	Dec. 31, 1924	1,024,199	2,592,549	745,572	4,362,320	534,265	2,172,631
	Fee and special fund	Dec. 31, 1924	705,642	1,969,670	664,017	3,339,329	472,132	1,718,709
	Library fund	Dec. 31, 1924	17,653			17,653		17,653
	Sinking funds	Dec. 31, 1924	15,769	951	2,609	19,329	3,672	13,147
	Public trust funds	Dec. 31, 1924	283,279	613,879	77,746	974,904	57,251	416,566
	Private trust fund	Dec. 31, 1924	1,856	4,700		6,556		6,556
	School district	Dec. 31, 1924		3,349	1,200	4,549	1,210	
	General treasury	Aug. 31, 1924	657,116	162,934	650,289	1,470,339	274,919	1,121,518
	Fee and special fund	Aug. 31, 1924	647,476	162,934	650,289	1,460,699	274,919	1,111,878
		Aug. 31, 1924	9,640			9,640		9,640
181	MONTGOMERY, ALA.							
	General treasury	June 30, 1924	1,309,967	1,578,846	212,178	3,100,991	292,855	1,706,530
	Library fund	Dec. 31, 1924	1,309,224	993,791	116,847	2,419,862	188,730	1,466,187
	Sinking fund	June 30, 1924	743	6,000	556	7,299	624	6,675
		June 30, 1924		579,055	94,775	673,830	103,501	233,668

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—CON.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
182	MADISON, WIS.		\$2,975,323	\$3,561,781	\$1,287,401	\$7,824,505	\$1,479,338	\$3,288,293	\$3,056,874
	General treasury	Dec. 31, 1924	2,904,207	2,140,420	669,539	5,714,166	945,201	2,253,356	2,515,609
	School fund	June 30, 1924	28,683	775,086	326,944	1,130,713	243,250	885,793	1,670
	Library fund	Dec. 31, 1924	763		1,074	1,837	1,124	713	
	Sinking fund	Dec. 31, 1924	30,734	601,177	271,732	903,643	266,569	143,585	493,489
	Public trust funds	June 30, Dec. 31, 1924	10,017	14,100	18,112	42,229	23,136	4,846	14,247
	Investment funds	Dec. 31, 1924	919	19,567		20,486			20,486
	Private trust fund	Dec. 31, 1924		11,431		11,431	58		11,373
183	GREENSBORO, N. C.		1,273,335	5,879,007	322,457	7,474,799	489,205	3,547,135	3,438,459
	General treasury	May 31, 1924	1,092,258	5,515,693	218,618	6,826,569	345,216	3,545,657	2,935,656
	Sinking funds	May 31, 1924	179,721	361,529	103,238	644,488	143,640	1,478	499,370
	Public trust funds	May 31, 1924	1,356	1,785	601	3,742	349		3,393
184	LEXINGTON, KY.		1,418,065	2,292,634	830,650	4,541,349	605,333	1,726,633	2,209,383
	General treasury	Dec. 31, 1924	1,297,623	1,345,955	601,367	3,244,945	409,449	1,170,665	1,664,831
	School fund	June 30, 1924	87,883	625,128	41,670	754,681	6,105	428,789	319,787
	Library fund	Dec. 31, 1924	2,081	10,102	901	13,084	482	10,602	2,000
	Cash in transit	Dec. 31, 1924			334				334
	Sinking funds	June 30, Dec. 31, 1924	15,873	211,879	140,743	368,495	160,842	109,889	97,764
	Public trust funds	Dec. 31, 1924	13,855	27,785	45,575	87,215	27,390	6,688	53,137
	Investment fund	Dec. 31, 1924	750	2,000		2,750	750		2,000
	Private trust fund	Dec. 31, 1924		69,785	60	69,845	315		69,530
185	EAST CHICAGO, IND.		2,056,585	1,402,903	633,263	4,092,751	1,192,144	2,338,477	562,130
	City corporation		1,378,157	469,715	283,053	2,130,925	273,830	1,327,500	529,595
	General treasury	Dec. 31, 1924	737,203	154,817	151,411	1,043,431	169,056	702,897	171,478
	Special assessment funds	Dec. 31, 1924	623,029		29,189	652,218	12,623	624,603	14,992
	Sinking fund	Dec. 31, 1924	16,365	4,150	40,415	60,930	28,730		32,200
	Public trust funds	Dec. 31, 1924	1,560			1,560	1,560		
	Private trust funds	Dec. 31, 1924		310,748	62,038	372,786	61,861		310,925
	School district		678,428	933,188	350,210	1,961,826	918,314	1,010,977	32,535
	General treasury	July 31, 1924	678,428	933,188	350,210	1,961,826	918,314	1,010,977	32,535
186	PUEBLO, COLO.		2,119,950	3,241,893	198,692	5,560,535	542,767	2,606,073	2,411,695
	City corporation		1,495,939	2,455,162	142,811	4,093,912	225,088	1,804,925	2,063,899
	General treasury	Dec. 31, 1924	711,303	1,097,316	84,310	1,892,929	66,473	1,000,773	825,683

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	Library fund	Dec. 31, 1924	1,359	10,000		11,359	68	11,291	
	Water funds	Dec. 31, 1924	383,839	943,625	2,875	1,330,339	2,969	505,999	821,371
	Sinking funds	Dec. 31, 1924	395,022	391,114	46,687	832,823	155,524	281,858	395,441
	Public trust funds	Dec. 31, 1924	3,851	9,015	8,939	21,805	54	5,004	16,747
	Investment fund	Dec. 31, 1924	565	4,092		4,657			4,657
	School district		624,011	786,731	55,881	1,466,623	317,679	801,148	347,796
	General treasury	June 30, 1924	570,402	694,659	44,605	1,466,623	280,606	789,713	239,347
	Sinking funds	June 30, 1924	50,819		11,276	62,095	37,073	11,435	13,587
	Investment funds	June 30, 1924	2,790	92,072		94,862			94,862
187	PONTIAC, MICH.		2,388,938	4,196,193	797,683	7,382,814	721,416	2,099,711	4,561,687
	City corporation		1,429,635	2,401,292	795,924	4,626,851	711,835	1,255,378	2,659,638
	General treasury	Dec. 31, 1924	1,425,545	2,030,234	688,344	4,144,123	598,882	1,102,563	2,442,678
	Sinking funds	Dec. 31, 1924	225	326,598	106,880	433,703	110,625	152,414	170,664
	Public trust fund	Dec. 31, 1924	347	3,532	4,0	4,279	2,039	240	2,000
	Investment funds	Dec. 31, 1924	3,518	40,928	300	44,746	289	161	44,296
	School district		959,303	1,794,901	1,759	2,755,963	9,581	844,333	1,902,049
	General treasury	June 30, 1924	946,803	1,065,401	1,321	2,013,525	9,313	844,321	1,159,891
	Sinking fund	June 30, 1924	12,042	54,500	438	66,980	268	12	66,700
	Investment fund	June 30, 1924	458	675,000		675,458			675,458
188	FITCHBURG, MASS.		2,078,875	2,135,080	358,674	4,572,629	272,793	2,318,520	1,981,316
	General treasury	Nov. 30, 1924	1,984,791	2,031,278	354,934	4,371,003	239,170	2,205,392	1,926,441
	Hospital fund	Nov. 30, 1924	68,655	42,154	316	111,125	159	110,966	
	Library fund	Nov. 30, 1924	635	302	5	942	101	206	635
	License fund	Nov. 30, 1924		7,556		7,556			7,556
	Cash in transit	Nov. 30, 1924		879		879			
	Sinking funds	Nov. 30, 1924	2,502	25,500	1,826	29,828	29,828		
	Public trust funds	Nov. 30, 1924	22,292	11,375	1,245	34,912	2,265	1,956	30,691
	Private trust funds	Nov. 30, 1924		16,036	348	16,384	391		15,993
189	NEW ROCHELLE, N. Y.		3,160,661	2,375,987	794,687	6,331,335	770,053	3,368,569	2,192,713
	General treasury	Dec. 31, 1924	3,131,418	2,267,646	782,941	6,182,005	754,398	3,295,058	2,132,549
	County supervisors' fund	Dec. 31, 1924	2,081	65,429	6,954	74,464	14,274	60,190	
	Public trust funds	Dec. 31, 1924; Jan 31, 1925	27,162	42,912	4,792	74,866	1,381	13,321	60,164
190	SALEM, MASS.		2,249,197	2,040,927	325,434	4,615,558	321,476	2,289,816	2,004,266
	General treasury	Dec. 31, 1924	2,229,873	1,983,159	314,570	4,527,602	313,982	2,230,493	1,983,127
	Library fund	Dec. 31, 1924	1,057	30,104	2,346	33,507	736	31,588	1,183
	Water fund	Dec. 31, 1924	3,759	8,000	10	11,769	88	8,898	2,783
	License fund	Dec. 31, 1924	170	1,666		1,836		170	1,666
	Sinking fund	Dec. 31, 1924	411	1,183	273	1,867	42		1,825
	Public trust funds	Dec. 31, 1924	12,804	11,321	4,501	28,626	6,628	18,667	3,331
	Investment fund	Dec. 31, 1924	1,123			1,123			1,123
	Private trust fund	Dec. 31, 1924		5,494	3,734	9,228			9,228

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

GENERAL TABLES

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
191	EVANSTON, ILL.		\$2,472,314	\$1,749,247	\$771,564	\$4,993,125	\$413,109	\$4,121,840	\$458,176
	City corporation		1,261,336	1,046,907	210,686	2,518,929	82,889	2,207,665	228,375
	General treasury	Dec. 31, 1924	1,224,393	990,517	198,692	2,413,602	73,778	2,147,919	191,905
	Library fund	Dec. 31, 1924	5,937	41,290	2,598	49,825	3,659	46,166	
	Park fund	Dec. 31, 1924	3,115		4,234	7,349	1,989	3,360	2,000
	Public trust funds	Dec. 31, 1924	27,771	15,100	5,162	48,033	3,463	10,220	34,350
	Investment fund	Dec. 31, 1924	120			120			120
	School district		1,199,641	702,340	559,550	2,461,531	327,835	1,908,895	224,801
	General treasury	June 30, 1924	1,199,641	702,340	559,550	2,461,531	327,835	1,908,895	224,801
	Park district		11,337		1,328	12,665	2,385	5,280	5,000
	General treasury	Dec. 31, 1924	11,337		1,328	12,665	2,385	5,280	5,000
192	SAN JOSE, CALIF.		2,628,267	2,087,075	261,766	4,977,108	1,174,409	3,027,384	775,315
	City corporation		1,723,580	1,273,066	179,056	3,175,702	496,943	1,955,292	723,467
	General treasury	Nov. 30, 1924	475,170	678,461	175,382	1,329,019	491,810	684,392	152,817
	Special assessment fund	Nov. 30, 1924	1,231,722			1,231,722		1,231,722	
	Library fund	Nov. 30, 1924	267	6	107	380	221	159	
	Fiscal agency fund	Nov. 30, 1924		38,514	205	38,719	355	37,906	458
	Sinking fund	Nov. 30, 1924		22,925		22,925			22,925
	Public trust fund	Nov. 30, 1924	1,708	4,704	3,025	9,437	4,280	1,113	4,044
	Investment funds	Nov. 30, 1924	14,713	526,825		541,538			541,538
	Private trust funds	Nov. 30, 1924		1,625	337	1,962	277		1,685
	School district		904,687	814,009	82,710	1,801,406	677,466	1,072,092	51,848
	General treasury	June 30, 1924	809,107	802,027	75,425	1,686,559	657,101	1,029,458	
	Sinking fund	June 30, 1924	95,580	11,982	7,285	114,847	20,365	42,634	51,848
193	BUTTE, MONT.		1,145,619	550,546	200,396	1,896,561	125,388	1,070,347	700,826
	City corporation		648,433	546,976	180,047	1,375,456	94,466	633,590	647,400
	General treasury	Apr. 30, 1924	536,474	478,346	110,885	1,125,705	73,578	538,517	513,610
	Sinking fund	Apr. 30, 1924	99,352		65,118	164,470	19,210	90,260	55,000
	Public trust fund	Apr. 30, 1924	12,607	68,630	4,044	85,281	1,678	4,813	78,790
	School district		497,186	3,570	20,349	521,105	30,922	436,757	53,426
	General treasury	June 30, 1924	460,596	3,570	4,085	468,251	13,361	419,705	35,185
	Sinking fund	June 30, 1924	36,590		16,264	52,854	17,561	17,052	18,241
194	WEST HOBOKEN, N. J.		1,288,905	2,171,120	254,132	3,714,157	241,057	1,564,161	1,908,939
	General treasury	Dec. 31, 1924	1,024,287	1,517,864	31,737	2,573,888	137,887	950,535	1,485,466
	School fund	June 30, 1924	232,999	277,496	148,660	659,155	67,815	589,145	2,195

	Firemen's relief fund.....	Dec. 31, 1924.....	3,216			3,216		3,216		851
	License funds.....	Dec. 31, 1924.....	496		851	1,347		496		1,505
	Municipal court fund.....	Dec. 31, 1924.....			1,505					418,922
	Sinking fund.....	Dec. 31, 1924.....	21,938		357,858	60,739		21,613		
	Public trust fund.....	Dec. 31, 1924.....	5,969		15,546	12,573		34,088		20,769
	Private trust fund.....	Dec. 31, 1924.....				423		423		
195	WILLIAMSPORT, PA.....		1,240,554		229,402	377,165		1,847,121		471,910
	City corporation.....		584,852		166,521	221,881		973,254		314,613
	General treasury.....	Jan. 5, 1925.....	581,485		105,949	155,366		842,800		230,228
	Sinking fund.....	Jan. 5, 1925.....	3,155		59,572	60,108		122,835		77,924
	Investment fund.....	Jan. 5, 1925.....	212		1,000	6,407		7,619		6,461
	School district.....		655,702		62,881	155,284		873,867		157,297
	General treasury.....	July 7, 1924.....	652,573		4,518	49,047		706,138		78,017
	Sinking fund.....	July 7, 1924.....	2,429		58,363	103,894		164,686		77,549
	Public trust fund.....	July 7, 1924.....	700			2,343		3,043		1,731
196	BROOKLINE, MASS.....		2,984,518		2,040,132	219,633		5,244,283		306,250
	General treasury.....	Dec. 31, 1924.....	2,960,454		2,031,484	211,996		5,203,934		300,428
	License fund.....	Dec. 31, 1924.....	327		4,168			4,495		327
	Public trust funds.....	Dec. 31, 1924.....	23,737		784	2,823		27,344		2,386
	Private trust fund.....	Dec. 31, 1924.....			3,696	4,814		8,510		3,436
197	JAMESTOWN, N. Y.....		2,345,458		1,340,836	776,762		4,463,056		506,578
	City corporation.....		1,521,029		1,150,762	189,698		2,861,489		364,903
	General treasury.....	Feb. 29, 1924.....	1,514,973		1,146,654	184,104		2,845,731		355,245
	Public trust fund.....	Feb. 29, 1924.....	6,056		4,108	5,594		15,758		9,658
	School district.....		791,330		156,860	587,064		1,535,254		141,675
	General treasury.....	July 31, 1924.....	790,965		156,860	586,993		1,534,818		141,444
	Public trust fund.....	July 31, 1924.....	365			71		436		231
	County supervisors' fund.....		33,099		33,214			66,313		33,214
	General treasury.....	Feb. 29, 1924.....	33,099		33,214			66,313		33,214
198	HAMILTON, OHIO.....		2,828,186		823,925	810,766		4,462,877		1,065,387
	City corporation.....		2,061,083		461,073	809,016		3,331,172		787,816
	General treasury.....	Dec. 31, 1924.....	1,546,915		206,762	758,002		2,511,679		695,775
	Fee and special fund.....	Dec. 31, 1924.....	13,112					13,112		13,112
	Sinking funds.....	Dec. 31, 1924.....	494,006		254,311	49,373		797,690		91,077
	Public trust funds.....	Dec. 31, 1924.....	7,050			1,641		8,691		964
	School district.....		767,103		362,852	1,750		1,131,705		277,571
	General treasury.....	Aug. 31, 1924.....	760,742		274,501	768		1,036,011		270,802
	Fee and special fund.....	Aug. 31, 1924.....	6,361					6,361		6,361
	Sinking funds.....	Aug. 31, 1924.....			88,351	982		89,333		709
199	MUSKEGON, MICH.....		2,142,074		2,207,891	153,872		4,503,837		100,572
	City corporation.....		1,274,262		2,072,419	103,638		3,450,319		33,744
	General treasury.....	Dec. 31, 1924.....	1,037,428		1,941,350	81,952		3,060,730		18,721
	Sinking fund.....	Dec. 31, 1924.....	219,625		3,029	21,058		243,712		14,928
	Public trust fund.....	Dec. 31, 1924.....	16,571					16,571		
	Investment funds.....	Dec. 31, 1924.....	638		109,841			110,479		
	Private trust fund.....	Dec. 31, 1924.....			18,199	628		18,827		95

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
199	MUSKEGON, MICH.—Continued.								
	School district.....		\$867,812	\$135,472	\$50,234	\$1,053,518	\$66,828	\$819,132	\$167,558
	General treasury.....	June 30, 1924.....	667,237	122,383	25,721	815,341	23,523	652,861	138,957
	Public trust funds.....	June 30, 1924.....	200,575	13,089	24,513	238,177	43,305	166,271	28,601
200	WACO, TEX.		1,797,912	549,293	1,216,640	3,363,845	1,276,898	1,502,076	584,871
	General treasury.....	Mar. 31, 1924.....	957,649	44,351	439,608	1,441,608	469,527	607,460	364,621
	School fund.....	Aug. 31, 1924.....	132,598	434,491	13,367	580,456	57,586	490,870	32,000
	Library fund.....	Dec. 31, 1924.....	1,337	16,432	173	17,942	1,145	16,079	718
	Park fund.....	Sept. 30, 1924.....	5,138	44,053	1,023	50,214	903	34,093	15,278
	Water fund.....	Mar. 31, 1924.....	202,270	2,710	8,563	213,543	15,485	158,459	39,599
	Cemetery fund.....	Mar. 31, 1924.....	12,661	4,083	7,164	23,908	2,765	21,143	
	Cash in transit.....	Mar. 31, 1924.....			9,893	9,893			9,893
	Sinking fund.....	Mar. 31, 1924.....	284,783		730,198	1,014,981	720,522	173,509	120,950
	Investment funds.....	Mar. 31, Dec. 31, 1924.....	1,476	1,213	2,840	5,529	3,194	523	
	Private trust fund.....	Mar. 31, 1924.....		1,960	3,811	5,771	5,771		1,812
201	EVERETT, MASS.		2,019,270	1,522,956	386,413	3,928,639	296,210	2,037,431	1,594,968
	General treasury.....	Dec. 31, 1924.....	1,978,030	1,453,450	223,143	3,654,623	152,160	2,036,647	1,465,816
	License fund.....	Dec. 31, 1924.....	281	2,738		3,019		281	2,738
	Sinking funds.....	Dec. 31, 1924.....	13,734	30,864	133,227	177,825	103,248	15	74,562
	Public trust fund.....	Dec. 31, 1924.....	27,225	25,409	90	52,724	2,384	488	49,852
	Private trust fund.....	Dec. 31, 1924.....		10,495	29,953	40,448	38,448		2,000
202	SPRINGFIELD, MO.		955,758	3,233	395,378	1,354,369	246,560	1,091,069	16,740
	City corporation.....		480,349	2,245	93,223	575,817	79,685	480,345	15,787
	General treasury.....	June 30, 1924.....	446,085	668	90,793	537,546	76,213	455,533	5,800
	Special assessment fund.....	June 30, 1924.....	21,245			21,245		21,245	
	Sinking fund.....	June 30, 1924.....	11,951		1,511	13,462	2,895	3,567	7,000
	Public trust fund.....	June 30, 1924.....	1,000			1,000			1,000
	Investment fund.....	June 30, 1924.....	68			68			68
	Private trust fund.....	June 30, 1924.....		1,577	919	2,496	577		1,919
	School district.....		475,409	988	302,155	778,552	166,875	610,724	953
	General treasury.....	June 30, 1924.....	431,790	988	243,919	676,697	65,025	610,719	953
	Sinking fund.....	June 30, 1924.....	43,619		58,236	101,855	101,850	5	

203	MUNCIE, IND.		1,455,094	166,815	525,429	2,147,338	591,524	1,330,676	225,138
	City corporation		753,010	164,940	195,085	1,113,036	219,382	680,391	213,263
	General treasury	Dec. 31, 1924	411,044	11,330	87,912	510,286	65,491	390,767	54,028
	Special assessment fund	Dec. 31, 1924	214,231		2,752	216,983	1,932	215,051	
	Library fund	Dec. 31, 1924	21,945	26,344	229	48,518	20,848	27,609	61
	Cemetery fund	Dec. 31, 1924	26,722	60	1,546	28,328	3,022	23,246	2,060
	Sinking funds	Dec. 31, 1924	60,678	2,000	44,527	107,205	57,432	19,773	30,000
	Public trust funds	Dec. 31, 1924	18,390	4,992	39,052	62,434	42,769	3,945	15,720
	Private trust funds	Dec. 31, 1924		120,214	19,068	139,282	27,888		111,394
	School district		702,084	1,875	330,343	1,034,302	372,142	650,285	11,875
	General treasury	July 31, 1924	636,306	1,875	315,384	953,565	342,398	599,292	11,875
	Sinking fund	July 31, 1924	65,778		14,959	80,737	29,744	50,993	
204	LORAIN, OHIO		2,080,834	1,239,637	872,349	4,192,820	805,322	1,985,963	1,401,535
	City corporation		1,253,554	1,113,917	526,993	2,894,404	474,755	1,226,547	1,193,102
	General treasury	Dec. 31, 1924	850,529	690,526	365,934	1,906,989	241,250	984,046	681,693
	Fee and special fund	Dec. 31, 1924	14,093			14,093		14,093	
	Library fund	Dec. 31, 1924	692	11,379	5,402	17,473	7,600	9,845	28
	Sinking funds	Dec. 31, 1924	377,123	406,724	108,326	892,173	168,242	213,105	510,826
	Public trust funds	Dec. 31, 1924	11,117	332	38,009	49,458	44,000	5,458	
	Private trust funds	Dec. 31, 1924		4,956	9,262	14,218	13,663		555
	School district		827,280	125,720	345,416	1,298,416	330,567	759,416	208,433
	General treasury	Aug. 31, 1924	633,824	125,720	337,348	1,096,892	320,998	647,301	128,593
	Fee and special fund	Aug. 31, 1924	9,882			9,882		9,882	
	Sinking fund	Aug. 31, 1924	183,574		8,068	191,642	9,569	102,233	79,840
205	CHICOPEE, MASS.		2,236,305	1,646,392	133,027	4,015,724	211,598	2,263,616	1,540,510
	General treasury	Nov. 30, 1924	2,233,866	1,601,652	51,175	3,886,693	124,819	2,262,388	1,499,486
	License fund	Nov. 30, 1924	1,228	5,101		6,329		1,228	5,101
	Public trust funds	Nov. 30, 1924	1,211		12,063	13,274	12,271		1,003
	Private trust funds	Nov. 30, 1924		39,639	69,789	109,428	74,508		34,920
206	DUBUQUE, IOWA		1,745,912	1,178,386	305,905	3,230,203	499,313	2,383,247	347,643
	City corporation		1,133,995	955,329	150,518	2,239,842	337,292	1,690,480	212,070
	General treasury	Mar. 31, 1924	1,041,223	846,181	150,225	2,037,634	337,141	1,628,764	71,729
	Library cash fund	Mar. 31, 1924	594		143	737	59	678	
	Sinking fund	Mar. 31, 1924	75,994	104,226		180,220		46,571	133,649
	Public trust funds	Mar. 31, Dec. 31, 1924	16,179	4,922	112	21,213	92	14,467	6,654
	Private trust fund	Mar. 31, 1924			38				38
	School district		611,917	223,057	155,387	990,361	162,021	692,767	135,573
	General treasury	June 30, 1924	611,917	195,145	155,387	962,449	162,021	692,767	107,661
	Sinking fund	June 30, 1924		27,912		27,912			27,912
207	BATTLE CREEK, MICH.		1,659,006	1,480,567	486,137	3,625,710	518,859	1,440,412	1,666,439
	City corporation		792,506	1,475,853	229,033	2,497,392	142,062	727,985	1,627,345
	General treasury	Mar. 20, 1924	789,748	1,326,827	226,558	2,343,133	135,618	678,748	1,528,767
	Sinking fund	Mar. 20, 1924		144,026	2,475	146,501		47,923	98,578
	Public trust funds	Mar. 20, 1924	2,758	5,000		7,758	6,444	1,314	
	School district		866,500	4,714	257,104	1,128,318	376,797	712,427	39,094
	General treasury	July 15, 1924	864,612	236	256,585	1,121,433	375,713	709,581	36,139
	Public trust fund	July 15, 1924	1,888	4,478	519	6,885	1,084	2,846	2,955

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
208	COLUMBIA, S. C.		\$1,341,394	\$995,899	\$534,041	\$2,870,834	\$453,221	\$1,443,603	\$974,010
	City corporation		954,265	810,382	339,222	2,103,869	384,074	958,788	761,007
	General treasury	Dec. 31, 1924	895,876	765,170	218,790	1,879,836	206,914	944,328	668,594
	Sinking funds	Dec. 31, 1924	51,338	40,068	119,665	211,071	114,452	13,992	82,627
	Public trust funds	Dec. 31, 1924	7,051	5,068	473	12,592	2,414	468	9,710
	Investment fund	Dec. 31, 1924		76		76			76
	Private trust fund	Dec. 31, 1924			294	294	294		
	School district		387,129	185,017	194,819	766,965	69,147	484,815	213,003
	General treasury	June 30, 1924	339,631	165,918	194,479	700,028	49,790	459,615	190,623
	Sinking fund	June 30, 1924	47,498	19,099	340	66,937	19,357	25,200	22,380
209	JOLIET, ILL.		1,725,080	1,356,102	216,255	3,297,437	422,454	2,335,483	539,500
	City corporation		977,513	783,138	185,261	1,947,912	379,900	1,278,161	289,851
	General treasury	Dec. 31, 1924	966,915	755,829	174,411	1,897,155	365,514	1,258,006	263,635
	Public trust funds	May 31, Dec. 31, 1924	5,900	21,209	10,829	37,938	14,313	10,155	13,470
	Investment funds	Dec. 31, 1924	4,698	8,100	21	12,819	73		12,746
	School district		726,386	570,964	30,657	1,328,007	41,578	1,036,780	249,649
	General treasury	June 30, 1924	726,386	570,964	30,657	1,328,007	41,578	1,036,780	249,649
	Park district		21,181		337	21,518	976	20,542	
	General treasury	June 30, 1924	21,181		337	21,518	976	20,542	
210	SUPERIOR, WIS.		1,742,754	1,450,440	23,986	3,217,180	96,750	1,796,249	1,324,181
	General treasury	Dec. 31, 1924	1,424,522	829,434	5,948	2,259,904	37,887	1,556,725	665,291
	Special assessment fund	Dec. 31, 1924	119,986			119,986		119,986	
	Sinking fund	Dec. 31, 1924	184,165	234,250	7,754	456,169	41,933	95,938	318,298
	Public trust funds	Dec. 31, 1924	12,133	84,689	10,284	107,106	16,930	23,599	66,577
	Investment funds	Dec. 31, 1924	1,948	272,067		274,015			274,015
211	STAMFORD, CONN.		1,998,427	2,779,532	24,533	4,802,492	129,567	1,863,350	2,809,575
	City corporation		982,447	1,375,245	5,251	2,362,943	36,117	1,002,539	1,324,287
	General treasury	Dec. 15, 1924	945,467	1,226,978	5,251	2,177,696	36,117	989,022	1,152,557
	Court fund	Dec. 15, 1924	14,276	6,055		20,331		658	19,673
	Sinking fund	Dec. 15, 1924	11,875	139,308		151,183			151,183
	Public trust funds	Dec. 15, 1924	10,829	2,904		13,733		12,859	874
	Town		1,015,980	1,404,287	19,282	2,439,549	93,450	860,811	1,485,288
	General treasury	Sept. 30, 1924	996,232	1,319,146	19,265	2,334,643	88,907	846,406	1,399,330
	Fee fund	Sept. 30, 1924	1,884	731		2,615		1,884	731

	Playground fund.....	Sept. 30, 1924.....	4,790	7,850	17	12,657	101	12,521	35
	Sinking fund.....	Sept. 30, 1924.....	12,642	76,560		89,202	4,442		84,760
	Public trust funds.....	Sept. 30, 1924.....	432			432			432
212	AURORA, ILL.....		1,429,807	1,383,535	359,939	3,173,281	520,180	2,442,194	210,907
	City corporation.....		966,571	1,061,756	200,363	2,228,690	393,600	1,660,375	174,715
	General treasury.....	Dec. 31, 1924.....	935,277	1,026,293	193,821	2,155,391	373,512	1,629,613	152,266
	Library fund.....	Dec. 31, 1924.....	17,670		6,510	24,180	2,713	21,467	
	Sinking fund.....	Dec. 31, 1924.....	4,329	6,925	32	10,986	5,761		5,225
	Public trust funds.....	Dec. 31, 1924.....	6,919	28,390		35,309	11,614	6,471	17,224
	Investment fund.....	Dec. 31, 1924.....	2,676	148		2,824		2,824	
	School district.....		463,236	321,779	159,576	944,591	126,580	781,819	36,192
	General treasury.....	June 30, 1924.....	463,236	321,779	159,576	944,591	126,580	781,819	36,192
213	TAUNTON, MASS.....		2,056,675	1,819,457	615,499	4,491,631	227,937	2,351,940	1,911,754
	General treasury.....	Nov. 30, 1924.....	2,021,524	1,661,012	587,445	4,269,981	202,817	2,351,940	1,715,224
	License fund.....	Nov. 30, 1924.....		4,119		4,119			4,119
	Petty cash fund.....	Nov. 30, 1924.....			200	200			
	Cash in transit.....	Nov. 30, 1924.....		859		859			
	Sinking funds.....	Nov. 30, 1924.....	32,159	134,839	15,586	182,584	10,867		171,717
	Public trust fund.....	Nov. 30, 1924.....	1,809			1,809			1,809
	Investment funds.....	Nov. 30, 1924.....	1,183	6,320	2,942	10,445	2,778		7,667
	Private trust funds.....	Nov. 30, 1924.....		12,308	9,326	21,634	10,416		11,218
214	COUNCIL BLUFFS, IOWA.....		1,687,445	948,397	447,965	3,083,807	437,303	2,044,252	602,252
	City corporation.....		1,040,121	714,852	336,163	2,091,136	293,970	1,222,197	574,969
	General treasury.....	Mar. 31, 1924.....	986,958	402,499	228,482	1,617,939	208,852	1,178,367	230,720
	Sinking fund.....	Mar. 31, 1924.....	40,753	213,462	27,986	282,201	4,459	32,650	243,092
	Public trust fund.....	Mar. 31, 1924.....	12,410	14,000	63,011	89,421	66,969	11,180	11,272
	Private trust fund.....	Mar. 31, 1924.....		84,891	16,684	101,575	13,690		87,885
	School district.....		647,324	233,545	111,802	992,671	143,333	822,055	27,283
	General treasury.....	June 30, 1924.....	647,324	233,545	111,802	992,671	143,333	822,055	27,283
215	ROCK ISLAND, ILL.....		1,239,684	670,904	102,119	2,012,707	175,122	1,146,047	691,538
	City corporation.....		699,482	502,022	68,703	1,270,207	73,410	677,974	518,823
	General treasury.....	Mar. 31, 1924.....	691,240	487,086	61,580	1,239,906	58,235	670,907	510,764
	Sinking fund.....	Mar. 31, 1924.....	59		2,415	2,474			
	Public trust funds.....	Mar. 31, Dec. 31, 1924.....	8,183	14,908	3,311	26,902	11,776	7,067	8,059
	Private trust funds.....	Mar. 31, 1924.....		28	897	925			
	School district.....		540,202	168,882	33,416	742,500	101,712	468,073	172,715
	General treasury.....	June 30, 1924.....	540,165	168,882	32,541	741,588	100,800	468,073	172,715
	Public trust fund.....	June 30, 1924.....	37		875	912			
216	PORTSMOUTH, OHIO.....		1,343,609	2,089,446	400,395	3,833,450	692,310	1,932,412	1,208,728
	City corporation.....		860,476	1,684,635	284,093	2,829,204	390,132	1,385,689	1,053,383
	General treasury.....	Dec. 31, 1924.....	649,658	1,441,453	281,770	2,372,881	357,318	1,259,528	756,035
	Fee and special fund.....	Dec. 31, 1924.....	8,921			8,921		8,921	
	Sinking funds.....	Dec. 31, 1924.....	198,595	242,782		441,377	31,563	113,104	296,710
	Public trust funds.....	Dec. 31, 1924.....	2,664		2,023	4,687	551	4,136	
	Investment fund.....	Dec. 31, 1924.....	638			638			638
	Private trust fund.....	Dec. 31, 1924.....		400	300	700	700		

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
216	PORTSMOUTH, OHIO—Continued.								
	School district.....		\$483,133	\$404,811	\$116,302	\$1,004,246	\$302,178	\$546,723	\$155,345
	General treasury.....	Aug. 31, 1924.....	383,913	247,517	97,284	728,714	245,071	476,016	7,627
	Fee and special fund.....	Aug. 31, 1924.....	6,262			6,262		6,262	
	Sinking fund.....	Aug. 31, 1924.....	92,958	157,294	19,018	269,270	57,107	64,445	147,718
217	QUINCY, ILL.		1,426,523	290,579	621,988	2,339,090	613,287	1,348,705	377,098
	City corporation.....		877,269	290,529	340,852	1,508,650	336,442	822,660	349,548
	General treasury.....	Apr. 30, 1924.....	695,528	179,348	227,925	1,102,801	222,376	612,494	267,931
	House of correction fund.....	Apr. 30, 1924.....	2,867			2,867		2,867	
	Library fund.....	Apr. 30, 1924.....	392	15,887	456	16,735	220	14,515	2,000
	Boulevard and park fund.....	Mar. 27, 1924.....	360	40,601	8	40,969	111	37,934	2,924
	Water fund.....	Sept. 30, 1924.....	165,927	1,720	37,308	204,955	1,505	136,581	66,869
	Cemetery fund.....	May 14, 1924.....	6,712		4,026	10,738	3,058	7,680	
	Public trust funds.....	Apr. 30, 1924.....	2,529	29,957	4,723	37,209	25,620	10,589	1,000
	Investment funds.....	Apr. 30, Sept. 30, 1924.....	2,954	14,542	64,675	82,171	82,171		
	Private trust fund.....	May 14, 1924.....		8,474	1,731	10,205	1,381		8,824
	School district.....		532,811	45	272,005	804,861	269,988	507,328	27,545
	General treasury.....	June 30, 1924.....	532,778	45	272,005	804,828	269,988	507,328	27,512
	Public trust fund.....	June 30, 1924.....	33			33			33
	Sanitary district.....		16,443	5	9,131	25,579	6,857	18,717	5
	General treasury.....	Mar. 31, 1924.....	16,443	5	9,131	25,579	6,857	18,717	5
218	AUSTIN, TEX.		1,783,133	1,269,032	35,965	3,088,130	590,027	1,896,764	601,339
	City corporation.....		1,426,590	749,052	22,667	2,198,309	175,594	1,425,125	597,590
	General treasury.....	Dec. 31, 1924.....	310,852	210,347	2,165	523,364	29,691	347,754	145,919
	Sewer fund.....	Dec. 31, 1924.....	8,251	30,000	6,629	44,880	2,225	42,655	
	Highway fund.....	Dec. 31, 1924.....	100,393	26,163		126,556		102,241	24,315
	Park fund.....	Dec. 31, 1924.....	11,291			11,291	638	9,498	1,155
	Water, light, and power fund.....	Dec. 31, 1924.....	693,132	464,420		1,157,552	60,188	753,416	343,948
	Cemetery funds.....	Dec. 31, 1924.....	21,618	1,541	11,816	34,975	10,694	22,036	2,245
	Sinking fund.....	Dec. 31, 1924.....	280,434		1,879	282,313	56,370	147,525	78,418
	Investment fund.....	Dec. 31, 1924.....	619			619	619		
	Private trust funds.....	Dec. 31, 1924.....		16,581	178	16,759	15,169		1,590
	School district.....		356,543	519,980	13,298	889,821	414,433	471,639	3,749
	General treasury.....	Aug. 31, 1924.....	345,285	519,980	11,848	877,113	411,750	461,638	3,725
	Public trust fund.....	Aug. 31, 1924.....	11,258		1,450	12,708	2,683	10,001	24

87305-26-10	219	NEW BRUNSWICK, N. J.							
		General treasury	Dec. 31, 1924	1,785,362	2,418,236	323,254	4,526,852	519,758	1,944,718
		School fund	June 30, 1924	1,585,945	1,604,270	269,106	3,459,321	318,473	1,237,293
		Library fund	Dec. 31, 1924	163,762	655,322	47,605	866,689	196,096	669,451
		Firemen's relief fund	Dec. 31, 1924	2,047	18,410	1	20,458	50	20,048
		Electrical inspection fund	Dec. 31, 1924	5,185			5,185		5,185
		Municipal court fund	Dec. 31, 1924	1,780			1,780		1,780
		Sinking fund	Dec. 31, 1924		899				899
		Public trust funds	Dec. 31, 1924	20,875	106,320	1,195	128,390	2,521	499
				5,768	33,015	5,347	44,130	2,618	10,462
	220	WATERLOO, IOWA		2,052,801	727,050	178,513	2,958,364	281,886	2,056,582
		City corporation		1,260,362	542,429	122,192	1,924,983	142,869	1,387,026
		General treasury	Mar. 31, 1924	422,336	264,581	24,787	711,704	23,812	577,071
		Special assessment fund	Mar. 31, 1924	558,239	10,031		568,270		568,270
		River front improvement fund	Mar. 31, 1924	7,679	19,306	10,082	37,067		18,382
		Library cash fund	Mar. 31, 1924	1,291	37	83	1,411	118	764
		Water fund	Mar. 31, 1924	179,139	5,669	21,723	206,531	20,580	156,489
		Sinking funds	Mar. 31, 1924	84,637	22,040	27,509	134,186	31,380	58,741
		Public trust funds	Mar. 31, 1924	6,843	2,791	344	9,978	268	7,309
		Investment funds	Mar. 31, 1924	198	430		628		628
		Private trust fund	Mar. 31, 1924		217,544	37,664	255,208	66,711	188,497
		School district		792,439	184,621	56,321	1,033,381	139,017	669,556
		General treasury	June 30, 1924	792,439	184,621	56,321	1,033,381	139,017	669,556
	221	EASTON, PA.		1,182,356	1,844,692	335,456	3,362,504	1,219,401	1,641,595
		City corporation		502,280	1,195,413	109,291	1,806,984	728,308	771,947
		General treasury	Jan. 5, 1925	498,756	1,051,030	58,363	1,608,149	683,856	771,947
		Sinking fund	Jan. 5, 1925	3,524	144,383	50,928	198,835	44,452	154,383
		School district		680,076	649,279	226,165	1,555,520	491,093	869,648
		General treasury	July 7, 1924	676,063	517,511	183,195	1,376,769	391,923	822,590
		Sinking fund	July 7, 1924	3,507	131,768	32,970	168,245	89,170	47,058
	222	OGDEN, UTAH		506		10,000	10,506	10,000	506
		City corporation		1,640,581	813,915	221,902	2,676,398	364,399	1,680,471
		General treasury	Dec. 31, 1924	954,298	687,708	155,392	1,797,398	273,712	1,020,026
		Library fund	May 31, 1924	921,515	653,054	147,299	1,721,868	264,603	1,008,477
		Investment fund	Dec. 31, 1924	894	17,115	41	18,050	1,451	10,404
		Private trust fund	Dec. 31, 1924	31,889	12,103	6,602	50,594	7,221	1,145
		School district			5,436	1,450	6,886	437	
		General treasury	June 30, 1924	686,283	126,207	66,510	879,000	90,687	660,445
		Sinking fund	June 30, 1924	666,580	102,977	43,173	812,730	47,417	660,445
				19,703	23,230	23,337	66,270	43,270	23,000

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
223	DANVILLE, ILL.		\$1,448,814	\$285,223	\$847,418	\$2,581,455	\$542,241	\$1,631,028	\$408,186
	City corporation		953,486	271,164	160,746	1,385,396	214,624	793,157	377,615
	General treasury	Apr. 30, 1924	950,872	235,580	155,292	1,341,744	214,609	770,660	356,475
	Fire department fund	Apr. 30, 1924		3,144		3,144		3,144	
	Library fund	Apr. 30, 1924	774	32,440		33,214	15	19,353	13,846
	Investment fund	Apr. 30, 1924	1,840		5,454	7,294			7,294
	School district		495,328	14,059	686,672	1,196,059	327,617	837,871	30,571
	General treasury	June 30, 1924	495,328	14,059	686,672	1,196,059	327,617	837,871	30,571
224	WILMINGTON, N. C.		1,034,406	753,953	67,018	1,855,377	65,851	1,121,947	667,579
	City corporation		668,491	573,770	22,453	1,264,714	59,698	717,755	487,261
	General treasury	May 31, 1924	657,963	523,325	8,705	1,189,993	50,371	672,247	467,375
	Health fund	May 31, 1924	166	28,732	240	29,138	341	28,797	
	Hospital fund	Dec. 31, 1924	2,957	1,950	76	4,983	281	4,702	
	Library fund	May 31, 1924	890	4,000	29	4,919	377	4,542	
	Sinking fund	May 31, 1924	1,238	10,262		11,500			11,500
	Public trust funds	May 31, June 30, 1924	3,201	2,177	13,403	18,781	8,328	7,467	2,986
	Investment fund	May 31, 1924	2,076	3,324		5,400			5,400
	School district		365,915	180,183	44,565	590,663	6,153	404,192	180,318
	General treasury	June 30, 1924	314,418	180,183	44,565	539,166	6,153	375,437	157,576
	Sinking fund	June 30, 1924	51,497			51,497		28,755	22,742
225	AUBURN, N. Y.		1,278,828	1,287,111	255,804	2,821,743	191,480	1,454,278	1,175,985
	General treasury	June 20, 1924	1,060,350	791,575	108,443	1,960,368	80,436	852,771	1,027,161
	School fund	July 31, 1924	52,376	411,754	93,002	557,132	86,219	428,080	42,833
	Water fund	Dec. 31, 1924	151,954	7,557	22,310	181,821	7,665	138,018	36,138
	County supervisors' fund	Oct. 31, 1924		54,720		54,720		26,849	27,871
	Sinking fund	Dec. 31, 1924	2,215	5,150	4,379	11,744	8,899		2,845
	Public trust funds	June 30, 1924	11,933	16,184	23,442	51,559	3,862	8,560	39,137
	Private trust fund	June 30, 1924		171	4,228	4,399	4,399		
226	KOKOMO, IND.		1,287,600	207,322	386,398	1,881,320	382,257	1,251,223	247,840
	City corporation		887,680	173,222	107,875	1,168,777	135,202	835,335	198,240
	General treasury	Dec. 31, 1924	375,495	40,742	55,104	471,341	22,687	405,929	42,725
	Special assessment funds	Dec. 31, 1924	466,115	2,000	6,045	474,160	59,766	414,394	
	Sinking fund	Dec. 31, 1924	35,510		14,839	50,349	22,961	14,288	13,100

	Public trust funds	Dec. 31, 1924	10,560	3	13,367	23,930	17,003	724	6,296
	Private trust fund	Dec. 31, 1924		130,477	18,520	148,907	12,785		136,212
	School district		399,920	34,100	278,523	712,543	247,055	415,888	49,600
	General treasury	July 31, 1924	399,920	34,100	278,523	712,543	247,055	415,888	49,600
227	NEWPORT NEWS, VA.		1,048,750	1,064,441	971,764	3,084,955	461,327	1,577,200	1,046,428
	General treasury	June 30, 1924	983,366	440,639	643,726	2,073,731	111,890	919,436	1,042,405
	School fund	June 30, 1924	52,660	547,040	63,785	663,485	3,132	657,764	2,589
	Sinking fund	June 30, 1924	12,724	70,762	264,253	347,739	346,305		1,434
228	POUGHKEEPSIE, N. Y.		1,591,087	1,150,744	249,457	2,991,288	429,145	1,964,120	598,023
	General treasury	Dec. 31, 1924	1,573,948	1,092,425	236,322	2,902,695	417,553	1,958,251	526,891
	License fund	Dec. 31, 1924	2,345	2,501		4,846			4,846
	Court fund	Dec. 31, 1924		104		104			104
	New street fund	Dec. 31, 1924			250		250		
	Sinking fund	Dec. 31, 1924	3,264	29,824	9,227	42,315	4,102		38,213
	Public trust funds	Dec. 31, 1924	11,530	7,370	3,658	22,558	7,240	5,869	9,449
	Investment fund	Dec. 31, 1924		18,520		18,520			18,520
229	HAZLETON, PA.		967,300	20,435	351,528	1,339,263	338,992	946,280	53,991
	City corporation		356,156	18,057	225,661	599,874	137,981	425,386	36,557
	General treasury	Jan. 5, 1925	277,211	18,057	183,771	479,039	107,869	371,166	4
	Special assessment fund	Jan. 5, 1925	4,405		17,065	21,470		3,417	18,053
	Sinking fund	Jan. 5, 1925	74,540		24,825	99,365	30,112	50,753	18,500
	School district		611,144	2,378	125,867	739,389	201,011	520,944	17,434
	General treasury	July 7, 1924	611,144	2,378	125,867	739,389	201,011	520,944	17,434
230	ORANGE, N. J.		1,455,307	3,587,960	138,179	5,181,446	181,316	1,912,046	3,088,084
	General treasury	Dec. 31, 1924	1,412,529	2,602,010	108,521	4,123,060	151,201	1,897,782	2,074,077
	Firemen's relief fund	Dec. 31, 1924	2,200			2,200		2,200	
	Police court fund	Dec. 31, 1924		869		869			869
	License fund	Dec. 31, 1924		930		930			930
	Sinking fund	Dec. 31, 1924	33,135	709,409	6,690	749,234	5,514		743,720
	Public trust fund	Dec. 31, 1924	5,087	8,610	22,968	36,665	24,601	12,064	
	Investment fund	Dec. 31, 1924	2,356	266,132		268,488			268,488
231	AMSTERDAM, N. Y.		1,394,506	3,517,735	119,841	5,032,082	1,065,503	1,607,750	2,358,829
	City corporation		813,987	2,348,883	62,085	3,224,955	410,645	652,043	2,162,267
	General treasury	Dec. 31, 1924	800,279	2,291,598	37,940	3,129,817	395,504	647,514	2,086,799
	License fund	Dec. 31, 1924	2,238	2,979	97	5,314	27		5,287
	Sinking funds	Dec. 31, 1924	2,135	35,343	14,106	51,584	3,632		47,952
	Public trust funds	Dec. 31, 1924	9,335	11,964	7,589	28,888	9,248	4,529	15,111
	Private trust fund	Dec. 31, 1924		6,999	2,353	9,352			7,118
	School district		579,423	1,168,201	57,756	1,805,380	654,858	955,056	195,466
	General treasury	July 31, 1924	579,167	1,159,821	54,442	1,793,430	652,740	955,056	185,634
	Sinking fund	Dec. 31, 1924	256	8,380	3,314	11,950	2,118		9,832
	County supervisors' fund		1,096	651		1,747		651	1,096
	General treasury	Oct. 31, 1924	1,096	651		1,747		651	1,096

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
232	PETERSBURG, VA.		\$970,084	\$338,136	\$847,424	\$2,155,644	\$574,000	\$1,228,517	\$353,127
	General treasury	June 30, 1924	861,070	8,884	667,228	1,537,182	340,390	925,045	271,747
	School fund	June 30, 1924	73,285	232,229		305,514		303,472	2,042
	Sinking fund	June 30, 1924	35,729	94,253	174,696	304,678	225,610		79,068
	Private trust fund	June 30, 1924		2,770	5,500	8,270	8,000		270
233	NORRISTOWN, PA.		714,742	132,967	624,656	1,472,365	497,616	787,182	187,567
	City corporation		296,142	99,868	49,457	445,467	52,677	240,322	152,468
	General treasury	Dec. 31, 1924	295,593	48,146	2,397	346,136	7,173	228,327	110,636
	Sinking fund	Dec. 31, 1924	507	51,722	47,060	99,289	45,504	11,953	41,832
	Public trust fund	Dec. 31, 1924	42			42		42	
	School district		418,600	33,099	575,199	1,026,898	444,939	546,860	35,099
	General treasury	July 7, 1924	413,584	1,817	495,612	911,013	336,139	543,612	31,262
	Sinking fund	July 7, 1924	4,750	31,282	79,587	115,619	108,800	2,982	3,837
Public trust fund	July 7, 1924	266			266		266		
234	WALTHAM, MASS.		1,610,376	1,047,597	116,021	2,773,994	125,997	1,674,677	973,320
	General treasury	Jan. 31, 1925	1,604,744	1,006,761	102,210	2,713,715	116,059	1,672,044	925,612
	License fund	Jan. 31, 1925		3,513		3,513			3,513
	Sinking funds	Jan. 31, 1925	2,598	4,514	4,674	11,786	928		10,858
	Public trust funds	Jan. 31, 1925	2,057		1,583	3,640	1,007	2,633	
	Investment fund	Jan. 31, 1925	977	10,148	810	11,935	1,278		10,657
	Private trust funds	Jan. 31, 1925		22,661	6,744	29,405	6,725		22,680
235	LEWISTON, ME.		838,735	1,300,301	128,600	2,267,636	103,450	1,092,528	1,071,658
	General treasury	Feb. 28, 1924	825,235	1,298,787	128,600	2,252,622	101,950	1,092,528	1,058,144
	Sinking fund	Feb. 28, 1924		1,500		1,500	1,500		
	Investment fund	Feb. 28, 1924	13,500			13,500			13,500
	Private trust fund	Feb. 28, 1924		14		14			14
236	GREEN BAY, WIS.		1,467,467	669,717	346,889	2,484,073	74,998	1,819,527	589,548
	General treasury	Dec. 31, 1924	1,298,846	662,674	301,347	2,262,867	40,470	1,648,116	574,281
	Water fund	Dec. 31, 1924	162,177		37,285	199,462	25,314	167,148	7,000
	Public trust funds	Dec. 31, 1924	6,138	5,233	2,674	14,045	1,515	4,263	8,267
	Investment fund	Dec. 31, 1924	306	1,810	5,583	7,699	7,699		

237	COLUMBUS, GA.		1,212,265	2,535,477	180,404	3,928,146	224,810	1,306,418	2,396,918
	General treasury	Dec. 31, 1924	908,211	1,167,501	138,905	2,214,617	198,129	779,213	1,237,275
	Hospital fund	Dec. 31, 1924	50,192	28,411	743	79,346		75,811	3,535
	School fund	Dec. 31, 1924	80,220	213,662	8,603	302,485	2,779	294,544	5,162
	Library fund	Dec. 31, 1924	1,180	5,425	443	7,048		7,048	
	Water fund	Dec. 31, 1924	168,498	293	30,932	199,723	22,378	149,802	27,543
	Sinking fund	Dec. 31, 1924	1,605	1,507	778	3,890	846		3,044
	Investment fund	Dec. 31, 1924	2,359	1,118,678		1,121,037	678		1,120,359
238	OSHKOSH, WIS.		1,644,476	505,141	45,080	2,194,697	48,974	1,663,268	482,455
	General treasury	Dec. 31, 1924	1,630,157	479,760	24,247	2,134,164	23,738	1,655,471	454,955
	Public trust funds	Dec. 31, 1924	14,319	20,131	14,814	49,264	21,651	7,797	19,816
	Private trust funds	Dec. 31, 1924		5,250	6,019	11,269	3,585		7,684
239	SHEROYGAN, WIS.		1,624,784	520,886	368,432	2,514,102	413,729	1,567,082	533,291
	General treasury	Dec. 31, 1924	998,638	468,476	67,757	1,534,871	135,207	924,044	475,620
	School fund	June 30, 1924	448,366	16,904	250,606	715,936	168,136	530,985	16,815
	Water fund	Dec. 31, 1924	167,620	12,912	20,512	201,044	64,553	105,583	30,908
	Public trust funds	Dec. 31, 1924	5,808	6,855	6,650	19,313	12,843	6,470	
	Investment fund	Dec. 31, 1924	4,352	5,000		9,352			9,352
	Private trust funds	Dec. 31, 1924		10,679	22,907	33,586	32,990		596
240	MOLINE, ILL.		1,326,390	872,970	146,097	2,345,457	100,443	1,516,051	728,963
	City corporation		789,662	556,528	109,173	1,455,363	59,099	1,050,339	345,925
	General treasury	Mar. 31, 1924	749,532	547,766	93,782	1,391,080	48,736	1,038,667	303,677
	Sinking fund	Mar. 31, 1924	25,357		593	25,950	1,135	6,815	18,000
	Public trust funds	Mar. 31, 1924	14,773	8,425	12,042	35,240	6,587	4,857	23,796
	Private trust funds	Mar. 31, 1924		337	2,756	3,093	2,641		452
	School district		536,728	316,442	36,924	890,094	41,344	465,712	383,038
	General treasury	June 30, 1924	536,728	316,442	36,924	890,094	41,344	465,712	383,038
241	WATERTOWN, N. Y.		487,001	1,902,741	538,782	2,928,524	386,697	1,866,495	675,332
	General treasury	June 30, 1924	475,871	1,779,364	467,093	2,722,328	274,646	1,837,637	610,045
	Library fund	June 30, 1924	1,133		715	1,848	770	1,078	
	County supervisors' fund	Oct. 31, 1924		10,862		10,862		5,150	5,712
	Sinking fund	June 30, 1924	1,255	105,448	24,100	130,803	102,675	18,128	10,000
	Public trust funds	June 30, 1924	8,742	7,067	46,874	62,683	8,606	4,502	49,575
242	MUSKOGEE, OKLA.		1,555,830	1,422,085	524,382	3,502,297	536,462	1,490,649	1,475,186
	City corporation		982,964	751,951	350,670	2,085,585	408,536	940,222	736,827
	General treasury	June 30, 1924	687,690	168,018	56,141	911,849	23,909	775,736	112,204
	Library fund	June 30, 1924	1,305		113	1,418	176	1,242	
	Recreation fund	June 30, 1924	2,400		2,030	4,430	4,203	227	
	Sinking fund	June 30, 1924	290,947	487,275	251,947	1,030,169	342,278	162,108	525,783
	Public trust fund	June 30, 1924	622		9,667	10,289	9,378	909	2
	Investment fund	June 30, 1924			1,058	1,058			
	Private trust funds	June 30, 1924		96,658	29,714	126,372	27,534		98,838
	School district		572,866	670,134	173,712	1,416,712	127,926	550,427	738,359
	General treasury	June 30, 1924	470,017	194,459	9,740	674,216	5,726	486,048	182,442
	Sinking fund	June 30, 1924	102,849	475,675	163,972	742,496	122,200	64,379	555,917

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

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT: 1924—Con.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see p. 11. For a text discussion of this table, see p. 14]

City number	CITY, AND DIVISIONS AND FUNDS OF MUNICIPAL GOVERNMENT	Date of close of fiscal year	RECEIPTS		Cash on hand at beginning of year	Aggregate of receipts and cash on hand at beginning of year ¹	Cash on hand at close of year	PAYMENTS	
			Revenue	Nonrevenue				Governmental-cost	Nongovernmental-cost
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
243	LA CROSSE, WIS.		\$1,503,510	\$953,516	\$441,859	\$2,898,885	\$320,080	\$1,741,610	\$837,195
	General treasury	Dec. 31, 1924	1,473,243	713,762	280,515	2,467,520	67,676	1,733,036	666,808
	Sinking fund	Dec. 31, 1924	23,372	219,350	155,650	398,372	247,000		151,372
	Public trust funds	Dec. 31, 1924	6,333	20,404	4,374	31,111	3,522	8,574	19,015
	Investment fund	Dec. 31, 1924	562		1,320	1,882	1,882		
244	NEWBURGH, N. Y.		1,198,006	1,161,452	65,677	2,425,135	96,920	1,180,531	1,147,684
	General treasury	Dec. 31, 1924	993,596	778,834	20,956	1,793,436	27,551	661,100	1,104,785
	School fund	Dec. 31, 1924	105,670	336,502	2,014	444,186	1,690	435,500	6,996
	City and town home fund	Dec. 31, 1924	78,698	10,278	9,864	98,840	9,866	80,343	8,631
	License fund	Dec. 31, 1924	640	3,546		4,186			4,186
	Court fund	Dec. 31, 1924	1,647	1,895		3,542			3,542
	Sinking fund	Dec. 31, 1924	7,759	17,401	15,588	40,748	40,748		
	Public trust funds	Dec. 31, 1924	7,249	8,946	10,087	26,282	5,480	3,588	17,214
	Investment funds	Oct. 31-Dec. 31, 1924	2,747	4,000	7,168	13,915	11,585		2,330
245	LYNCHBURG, VA.		1,416,988	1,494,035	70,130	2,981,153	455,340	1,363,359	1,162,454
	General treasury	Jan. 31, 1925	1,283,999	1,037,222	22,410	2,343,631	333,608	1,039,882	970,141
	School fund	June 30, 1924	79,297	242,302	4,234	325,833	4,042	319,398	2,393
	Convict labor account	Jan. 31, 1925	4,079			4,079		4,079	
	Sinking fund	Jan. 31, 1925	49,473	53,261	41,377	144,111	112,331		31,780
	Investment funds	Jan. 31, 1925	140	161,250	2,109	163,499	5,359		158,140
246	COLORADO SPRINGS, COLO.		1,798,344	1,039,995	232,207	3,070,546	252,320	2,292,481	525,745
	City corporation		1,126,688	311,973	144,986	1,583,647	75,482	1,080,145	428,020
	General treasury	Dec. 31, 1924	1,121,822	160,245	136,229	1,418,296	70,349	1,075,371	272,576
	Sinking funds	Dec. 31, 1924		125,900	1,538	127,438	2,423		125,015
	Public trust funds	Dec. 31, 1924	4,154	2,517	4,552	11,223	622	4,774	5,827
	Investment fund	Dec. 31, 1924	712			712			712
	Private trust funds	Dec. 31, 1924		23,311	2,667	25,978	2,088		23,890
	School district		671,656	728,022	87,221	1,486,899	176,838	1,212,336	97,725
	General treasury	June 30, 1924	608,889	728,017	84,801	1,421,707	171,428	1,179,551	70,728
	Sinking fund	June 30, 1924	62,767	5	2,420	65,192	5,410	32,785	26,997
247	NEWPORT, R. I.		1,282,052	1,439,703	256,613	2,978,368	217,769	1,449,569	1,311,030
	General treasury	Dec. 31, 1924	1,210,962	1,364,365	71,849	2,647,176	75,815	1,410,076	1,225,065

	Home for aged men fund.....	Dec. 31, 1924.....	1,273	5,045	5,126	11,444	4,869	6,575	-----
	Library fund.....	Dec. 31, 1924.....	732	12,082	278	13,092	58	13,034	-----
	License fund.....	Dec. 31, 1924.....		530		530			530
	Sinking fund.....	Dec. 31, 1924.....	14,781	8,421	97	23,299	23,299		-----
	Public trust funds.....	Dec. 31, 1924.....	49,304	34,082	139,371	222,757	138,243	19,884	64,630
	Investment fund.....	Dec. 31, 1924.....	5,000			5,000			5,000
	Private trust fund.....	Dec. 31, 1924.....		15,178	39,892	55,070	39,265		15,805
248	PENSACOLA, FLA.....		710,642	278,592	165,706	1,154,940	191,122	693,215	270,603
	City corporation.....		509,351	153,295	153,685	816,331	181,557	500,350	134,424
	General treasury.....	Sept. 30, 1924.....	385,380	80,268	57,154	522,802	33,175	393,908	95,724
	Convict labor account.....	Sept. 30, 1924.....	5,237			5,237		5,237	
	Sinking fund.....	Sept. 30, 1924.....	118,734	73,027	96,531	288,292	148,382	101,210	38,700
	School district.....		201,291	125,297	12,021	338,609	9,565	192,865	136,179
	General treasury.....	June 30, 1924.....	201,291	90,172	10,960	302,423	6,046	167,559	128,818
	Sinking fund.....	June 30, 1924.....		35,125	1,061	36,186	3,519	25,306	7,361

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