

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
	Grand total.....	\$2,361,049,079	\$1,696,785,728	\$1,337,876,067	\$131,054,782	\$227,854,879	\$664,263,351	\$228,739,466	\$435,523,885
	Group I.....	1,188,621,436	893,837,970	699,149,070	63,608,074	131,080,826	294,783,466	72,761,953	222,021,513
	Group II.....	284,464,157	203,038,473	161,138,606	17,747,918	24,151,949	81,425,684	30,250,277	51,175,407
	Group III.....	440,220,106	298,304,161	236,401,869	24,089,090	37,813,202	141,915,945	65,379,694	76,536,251
	Group IV.....	277,279,237	185,064,262	147,369,246	16,193,487	21,591,529	92,214,975	39,515,606	52,699,369
	Group V.....	170,464,143	116,540,862	93,817,276	9,506,213	13,217,373	53,923,281	20,831,936	33,091,345
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N. Y.....	\$429,030,102	\$354,202,240	\$272,096,877	\$11,796,968	\$70,308,395	\$74,827,862	\$16,839,769	\$57,988,093
2	Chicago, Ill.....	164,254,356	120,256,657	105,114,304	5,986,424	9,155,929	43,997,699		47,750,517
	City corporation.....	83,836,925	58,012,814	47,854,930	4,884,053	5,273,831	25,824,111		\$3,752,818
	County.....	14,162,378	11,816,473	10,990,201		826,272	2,345,905		
	School district.....	43,678,002	37,865,504	36,889,501		976,263	5,812,438		
	Park district.....	12,954,195	7,573,747	6,825,395		748,352	5,380,448		
	Sanitary district.....	9,622,856	4,988,059	2,554,477	1,102,371	1,331,211	4,034,797		
3	Philadelphia, Pa.....	105,876,381	81,816,456	67,328,792	3,603,619	10,884,045	24,059,925	7,772,376	16,287,549
	City corporation.....	75,409,389	59,801,374	46,213,592	3,603,619	9,984,163	15,608,015		
	School district.....	30,279,155	21,827,245	20,928,825		898,420	8,451,910		
	Poor district.....	187,837	187,837	186,375		1,462			
4	Detroit, Mich.....	105,994,981	63,978,745	40,316,612	15,383,110	8,279,023	42,016,236	18,633,954	23,382,282
	City corporation.....	98,303,524	59,437,992	35,929,399	15,383,110	8,125,483	38,865,532		
	County.....	7,691,457	4,540,753	4,387,213		153,540	3,150,704		
5	Cleveland, Ohio.....	62,781,886	41,566,156	30,508,455	4,168,486	6,889,215	21,215,730	3,318,421	17,897,309
	City corporation.....	33,412,093	21,867,011	12,978,627	4,164,140	4,724,244	11,545,082		
	County.....	7,703,926	3,920,724	3,328,691	4,346	567,687	3,783,202		
	School district.....	21,665,867	15,778,421	14,201,137		1,577,284	5,887,446		

6	St. Louis, Mo.	32,566,693	27,970,442	24,756,448	2,268,075	945,919	4,626,251		4,095,320	8,721,571
	City corporation	23,032,405	19,720,635	16,626,641	2,268,075	825,919	3,311,770			
	School district	9,564,288	8,249,807	8,129,807		120,000	1,314,481			
7	Baltimore, Md.	44,178,580	28,850,345	22,474,936	1,532,050	4,843,359	15,328,235	9,638,337		5,689,898
8	Boston, Mass.	60,280,134	48,042,253	38,969,992	2,339,002	6,733,259	12,237,881	916,320		11,321,561
9	Los Angeles, Calif.	67,657,007	43,620,222	29,021,899	10,826,908	3,771,415	24,036,785	10,073,274		13,963,511
	City corporation	37,065,538	24,447,214	10,935,796	10,820,482	2,690,936	12,618,324			
	County	9,497,079	6,896,762	6,615,558	6,426	274,778	2,600,317			
	School district	21,094,390	12,276,246	11,470,545		805,701	8,818,144			
10	Pittsburgh, Pa.	42,387,739	32,086,143	26,732,751	1,811,814	3,541,578	10,301,596	3,087,282		7,214,314
	City corporation	20,684,369	16,597,773	12,762,576	1,792,127	2,043,070	4,086,696			
	County	8,971,154	5,827,599	4,920,044	19,687	887,868	3,143,555			
	School district	12,732,216	9,660,771	9,050,131		610,640	3,071,445			
11	San Francisco, Calif.	37,736,226	24,454,033	18,617,774	2,413,480	3,422,779	13,282,193	5,992,119		7,290,074
12	Buffalo, N. Y.	35,847,351	26,994,278	23,210,230	1,478,138	2,395,910	8,853,073	4,338,239		4,514,834
	City corporation	32,288,737	24,339,232	20,638,106	1,478,138	2,222,988	7,949,505			
	County	3,558,614	2,655,046	2,572,124		82,922	903,568			

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

13	Milwaukee, Wis.	\$32,548,359	\$21,318,697	\$18,706,303	\$1,058,127	\$1,554,267	\$11,229,662	\$2,329,625		\$8,900,037
	City corporation	27,521,438	18,025,544	15,651,356	1,058,127	1,316,061	9,495,894			
	County	5,026,921	3,293,153	3,054,947		238,206	1,733,768			
14	Washington, D. C.	24,145,039	19,544,567	18,513,646	852,973	177,948	4,600,472		\$3,280,925	7,881,397
15	Newark, N. J.	32,691,934	24,123,487	19,781,213	1,402,408	2,939,866	8,568,447	5,629,658		2,938,789
	City corporation	28,227,220	20,353,291	16,639,803	1,402,408	2,311,080	7,873,929			
	County	4,464,714	3,770,196	3,141,410		628,786	694,518			
16	Minneapolis, Minn.	28,732,228	17,789,318	15,015,650	577,168	2,196,500	10,942,910	5,821,824		5,121,036
	City corporation	25,353,113	15,883,784	13,328,705	577,168	1,977,911	9,469,329			
	County	3,379,115	1,905,534	1,686,945		218,589	1,473,581			
17	Cincinnati, Ohio	24,005,706	20,237,036	14,302,643	1,320,972	4,613,421	3,768,670		1,332,377	5,101,047
	City corporation	13,411,819	11,847,799	6,612,163	1,312,013	3,923,533	1,564,110			
	County	4,479,542	2,831,460	2,522,734	8,959	299,767	1,648,082			
	School district	6,114,345	5,557,867	5,167,746		390,121	556,478			
18	New Orleans, La.	19,655,288	15,546,504	11,293,055	2,009,767	2,243,682	4,108,784	8,369,435		4,260,651
	City corporation	18,257,000	14,374,850	10,271,401	2,009,767	2,093,682	3,882,150			
	Levee district	1,398,288	1,171,654	1,021,654		150,000	226,634			

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

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued										
19	Kansas City, Mo.....	\$20,797,624	\$15,177,486	\$12,966,828	\$1,195,686	\$1,014,972	\$5,620,138	\$1,126,068	-----	\$4,494,070
	City corporation.....	11,136,497	7,483,487	5,787,941	1,195,686	499,860	3,653,010	-----	-----	-----
	County.....	2,391,278	2,222,548	2,157,652	-----	64,896	168,730	-----	-----	-----
	School district.....	7,269,849	5,471,451	5,021,235	-----	450,216	1,798,398	-----	-----	-----
20	Indianapolis, Ind.....	19,454,345	12,276,255	11,020,420	31,824	1,224,011	7,178,090	1,569,344	-----	5,608,746
	City corporation.....	11,268,133	5,716,875	5,254,655	31,824	430,396	5,551,258	-----	-----	-----
	County.....	2,810,450	1,569,923	1,179,415	-----	390,508	1,240,527	-----	-----	-----
	School district.....	5,375,762	4,989,457	4,586,350	-----	403,107	386,305	-----	-----	-----
21	Rochester, N. Y.....	22,309,958	15,804,320	13,694,531	687,451	1,422,338	6,505,638	3,315,345	-----	3,190,293
	City corporation.....	20,826,870	14,512,435	12,412,380	687,451	1,412,604	6,314,435	-----	-----	-----
	County.....	1,483,088	1,291,885	1,282,151	-----	9,734	191,203	-----	-----	-----
22	Seattle, Wash.....	36,639,568	23,684,467	12,401,900	7,810,570	3,471,997	12,955,101	2,500,850	-----	10,454,251
	City corporation.....	27,079,314	15,602,592	6,113,104	7,148,260	2,341,228	11,476,722	-----	-----	-----
	County.....	2,803,286	2,410,887	2,075,487	5,853	329,547	392,399	-----	-----	-----
	School district.....	5,729,587	4,675,710	4,173,072	-----	502,638	1,053,877	-----	-----	-----
	Port of Seattle.....	1,027,381	995,278	40,237	656,457	298,584	32,103	-----	-----	-----
23	Jersey City, N. J.....	23,484,108	17,536,336	13,442,417	800,972	3,292,947	5,947,772	4,201,430	-----	1,746,342
	City corporation.....	19,461,667	14,347,652	10,776,352	800,972	2,770,328	5,114,015	-----	-----	-----
	County.....	4,022,441	3,188,684	2,666,065	-----	522,619	833,757	-----	-----	-----
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000										
24	Portland, Oreg.....	\$14,668,853	\$10,966,818	\$7,093,726	\$1,538,542	\$1,734,550	\$3,702,035	-----	\$488,153	\$4,190,188
	City corporation.....	9,161,215	6,175,281	3,549,156	1,036,038	1,590,087	2,985,934	-----	-----	-----
	School district.....	4,189,729	3,587,317	3,557,813	-----	19,504	602,412	-----	-----	-----
	Port of Portland.....	1,317,909	1,204,220	576,757	502,504	124,959	113,689	-----	-----	-----

25	Denver, Colo.....	15,388,468	11,413,934	9,388,285	1,006,774	1,018,875	3,074,534	\$527,471	3,447,063
	City corporation.....	10,253,132	7,516,430	5,628,116	1,006,774	881,540	2,736,702		
	School district.....	5,135,336	3,897,504	3,760,169		137,335	1,237,832		
26	Toledo, Ohio.....	14,777,613	10,431,701	8,034,457	831,672	1,565,572	4,345,912	3,601,038	744,874
	City corporation.....	8,620,004	6,599,037	4,682,452	831,672	1,084,913	2,020,967		
	School district.....	6,157,609	3,832,664	3,352,005		480,659	2,324,945		
27	Columbus, Ohio.....	15,199,124	8,859,948	6,118,590	897,787	1,843,571	6,339,176	3,713,081	2,626,095
	City corporation.....	9,070,614	5,316,841	3,007,717	897,787	1,411,337	3,753,773		
	School district.....	6,128,510	3,543,107	3,110,873		432,234	2,585,403		
28	Louisville, Ky.....	10,222,479	7,063,436	5,998,518	420,841	584,077	3,219,043	854,843	2,364,200
29	Providence, R. I.....	12,507,776	9,380,498	7,831,037	402,922	1,146,539	3,127,278	762,550	2,364,728
30	St. Paul, Minn.....	14,910,642	9,337,381	7,337,484	790,390	1,209,507	5,573,261	2,566,356	3,006,905
31	Oakland, Calif.....	12,868,096	7,693,077	6,909,907	127,918	655,252	5,175,019	1,550,797	3,624,222
	City corporation.....	7,144,651	3,710,125	3,277,489	127,918	304,718	3,434,526		
	School district.....	5,722,648	3,982,155	3,632,418		349,737	1,740,493		
	Sanitary district.....	797	797			797			
32	Atlanta, Ga.....	12,175,086	6,057,434	5,049,455	566,333	441,646	6,117,652	4,097,361	2,020,291
33	Akron, Ohio.....	11,803,944	7,066,524	5,201,560	304,146	1,560,818	4,737,420	2,352,835	2,384,585
	City corporation.....	8,387,997	4,068,388	2,558,583	304,146	1,205,659	4,319,609		
	School district.....	3,415,947	2,998,136	2,642,977		355,159	417,811		
34	Omaha, Nebr.....	15,614,430	9,672,762	5,861,816	2,151,001	1,659,945	5,941,668	2,070,537	3,871,131
	City corporation.....	6,092,892	3,550,527	2,766,654	125,196	658,677	2,542,365		
	School district.....	5,441,103	3,518,575	3,078,007		439,968	1,922,528		
	Public utilities district.....	4,080,435	2,603,660	16,555	2,025,805	561,300	1,476,775		
35	Birmingham, Ala.....	6,125,025	4,130,523	3,369,944	93,620	666,961	1,994,500	1,054,602	939,898
36	Worcester, Mass.....	10,307,419	7,906,711	7,090,155	247,122	569,434	2,400,708	765,239	1,635,469
37	Syracuse, N. Y.....	10,805,417	7,404,474	6,061,611	351,581	991,282	3,400,943	1,488,688	1,912,255
	City corporation.....	10,671,050	7,270,107	5,927,244	351,581	991,282	3,400,943		
	County supervisors' fund.....	134,367	134,367	134,367					
38	Richmond, Va.....	12,050,966	7,487,301	5,140,858	1,176,030	1,170,413	4,563,665	3,578,093	985,572
39	San Antonio, Tex.....	5,358,333	3,849,962	3,270,289	13,103	566,570	1,508,371	646,657	861,714
	City corporation.....	3,524,990	2,602,757	2,136,680	13,103	452,974	922,233		
	School district.....	1,833,343	1,247,205	1,133,609		113,596	586,138		
40	Dallas, Tex.....	8,556,355	5,708,668	4,616,865	408,808	682,995	2,847,687	1,573,967	1,273,720
41	New Haven, Conn.....	7,259,933	5,552,974	5,127,764	6,610	418,600	1,706,959	879,956	1,027,003
42	Memphis, Tenn.....	11,459,768	6,204,340	4,617,501	386,996	1,199,843	5,255,428	4,843,514	411,914

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
43	Dayton, Ohio.....	\$7,893,705	\$4,818,951	\$3,945,751	\$188,868	\$684,332	\$3,074,754	\$1,893,277	\$1,181,477
	City corporation.....	4,450,543	2,659,742	1,962,898	188,868	507,976	1,790,801		
	School district.....	3,443,162	2,159,209	1,982,853		176,356	1,283,953		
44	Norfolk, Va.....	10,427,317	6,146,574	4,188,386	602,101	1,356,087	4,280,743	4,326,548	45,805
45	Houston, Tex.....	7,449,191	5,290,035	4,040,913	325,280	923,842	2,159,156	505,468	1,653,688
	City corporation.....	5,601,002	3,484,727	2,303,603	325,280	855,844	2,116,275		
	School district.....	1,848,189	1,805,308	1,737,310		67,998	42,881		
46	Youngstown, Ohio.....	7,409,210	4,875,390	3,664,104	312,179	899,107	2,533,820	1,221,604	1,312,216
	City corporation.....	4,096,397	2,485,080	1,482,886	312,179	690,015	1,611,317		
	School district.....	3,185,424	2,332,444	2,123,352		209,092	852,980		
	Park district.....	127,389	57,866	57,866			69,523		
47	Grand Rapids, Mich.....	8,607,037	4,891,997	4,213,110	330,082	348,805	3,715,040	1,656,631	2,058,409
	City corporation.....	5,000,553	2,574,485	2,004,450	330,082	239,953	2,426,068		
	School district.....	3,606,484	2,317,512	2,208,660		108,852	1,288,972		
48	Springfield, Mass.....	10,157,839	7,321,852	6,423,894	339,698	558,260	2,835,987	1,456,418	1,379,569
49	Bridgeport, Conn.....	6,489,858	5,288,586	4,738,603		549,983	1,201,272	\$552,134	1,753,406
50	Fort Worth, Tex.....	5,664,746	3,694,833	2,934,202	208,549	552,082	1,969,913	1,545,917	423,996
51	Scranton, Pa.....	5,158,230	3,484,828	3,320,813	268	163,747	1,673,402	1,017,424	655,978
	City corporation.....	2,247,507	1,740,276	1,616,907	268	123,101	507,231		
	School district.....	2,910,723	1,744,552	1,703,906		40,646	1,166,171		
52	Paterson, N. J.....	5,797,112	4,553,793	4,083,329	100	465,364	1,243,319	1,028,791	214,528
53	Hartford, Conn.....	7,892,296	6,523,863	5,220,135	641,472	662,256	1,368,433		1,406,265
	City corporation.....	6,104,716	4,795,710	3,689,074	641,472	465,164	1,300,008	37,832	
	School district.....	1,787,580	1,728,153	1,531,061		197,092	59,427		

54	Des Moines, Iowa.....	7,835,694	5,061,826	4,032,590	315,251	713,985	2,773,868	743,001	2,030,867
	City corporation.....	4,070,836	2,673,161	1,809,965	315,251	547,945	1,397,675		
	School district.....	3,764,858	2,388,665	2,222,625		166,040	1,376,193		
55	New Bedford, Mass.....	7,111,485	5,672,216	4,658,317	268,965	744,934	1,439,269	462,344	1,901,613
56	Trenton, N. J.....	6,745,843	4,565,890	3,753,261	406,622	406,007	2,179,953	1,600,326	579,627
57	Salt Lake City, Utah.....	5,540,719	4,268,098	3,426,120	237,805	604,173	1,272,621	460,694	1,733,315
	City corporation.....	3,069,537	2,332,426	1,603,205	237,805	491,416	736,911		
	School district.....	2,471,382	1,935,672	1,822,915		112,757	535,710		
58	Camden, N. J.....	5,606,310	4,215,083	3,468,033	255,350	491,700	1,391,227	1,115,001	276,226
59	Nashville, Tenn.....	4,367,560	3,084,998	2,283,530	225,986	575,482	1,282,562	296,709	985,853
60	Fall River, Mass.....	7,829,463	5,225,285	4,387,812	404,779	432,694	2,604,178	1,363,354	1,240,824
61	Albany, N. Y.....	7,289,536	4,870,445	3,886,735	525,063	458,647	2,419,091	2,264,714	154,377
	City corporation.....	7,088,346	4,669,255	3,685,545	525,063	458,647	2,419,091		
	County supervisors' fund.....	201,190	201,190	201,190					
62	Wilmington, Del.....	5,087,068	3,129,274	2,434,693	268,275	426,306	1,957,794	1,297,720	660,074
63	Kansas City, Kans.....	6,737,340	4,711,656	2,283,339	1,853,067	575,250	2,025,684	1,291,016	734,668
	City corporation.....	4,998,521	3,468,845	1,122,950	1,853,067	492,828	1,529,676		
	School district.....	1,738,819	1,242,811	1,160,389		82,422	496,008		
64	Lowell, Mass.....	5,170,770	4,652,712	3,858,123	407,446	387,143	518,058	542,558	1,060,616
65	Flint, Mich.....	6,131,714	3,501,110	2,701,331	264,168	535,611	2,630,604	1,301,454	1,329,150
	City corporation.....	3,151,163	1,856,781	1,299,495	264,168	293,118	1,294,382		
	School district.....	2,980,551	1,644,329	1,401,836		242,493	1,336,222		
66	Erie, Pa.....	3,963,665	3,102,133	2,422,098	319,160	360,875	861,532	401,596	1,263,128
	City corporation.....	2,136,675	1,590,102	1,052,301	319,160	218,641	546,573		
	School district.....	1,826,990	1,512,031	1,369,797		142,234	314,959		
67	Cambridge, Mass.....	5,791,164	4,894,512	4,010,973	325,743	557,796	896,652	147,428	749,224
68	Reading Pa.....	3,673,641	2,565,564	2,119,216	262,726	183,622	1,108,077	477,391	630,686
	City corporation.....	1,897,705	1,439,119	1,048,579	262,726	127,814	458,586		
	School district.....	1,775,936	1,126,445	1,070,637		55,808	649,491		
69	Yonkers, N. Y.....	9,373,605	6,047,163	4,892,471	352,923	801,769	3,326,442	1,473,087	1,853,355
70	Duluth, Minn.....	6,595,021	4,130,553	3,030,805	614,857	484,891	2,464,468	561,344	1,903,124
	City corporation.....	4,117,514	2,333,334	1,371,056	614,857	347,421	1,784,180		
	School district.....	2,477,507	1,797,219	1,659,749		137,470	680,288		
71	Spokane, Wash.....	4,285,359	3,716,383	3,198,193	170,802	347,388	568,976	518,738	1,087,714
	City corporation.....	2,480,452	1,959,433	1,541,012	170,802	247,619	521,019		
	School district.....	1,804,907	1,756,950	1,657,181		99,769	47,957		

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

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

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

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

40998-25+12	82	Tulsa, Okla.....	7,513,563	2,822,531	2,138,236	245,394	438,901	4,691,032	2,088,699	2,602,333	
		City corporation.....	5,684,549	1,448,648	914,655	245,394	288,599	4,235,901			
		School district.....	1,829,014	1,373,883	1,223,581		150,302	455,131			
		83	Lawrence, Mass.....	4,592,746	3,655,796	3,131,432	252,398	271,966	936,950	205,250	731,700
		84	Fort Wayne, Ind.....	5,370,522	3,148,694	2,305,782	680,253	162,659	2,221,828	501,445	1,720,383
			City corporation.....	3,360,626	1,732,748	1,007,688	680,253	44,807	1,627,878		
			School district.....	2,009,896	1,415,946	1,298,094		117,852	593,950		
		85	El Paso, Tex.....	4,332,923	2,625,846	1,966,376	243,983	415,487	1,707,077	921,975	785,102
		86	Evansville, Ind.....	3,614,534	2,261,989	1,889,858	227,809	144,322	1,352,545	433,917	918,628
			City corporation.....	2,189,152	1,296,471	970,393	227,809	98,269	892,681		
			School district.....	1,425,382	965,518	919,465		46,053	459,864		
		87	Savannah, Ga.....	1,989,972	1,874,424	1,531,783	157,837	184,804	115,548		\$262,901
		City corporation.....	1,651,017	1,543,907	1,210,736	157,837	175,334	107,110			
		School district.....	338,955	330,517	321,047		9,470	8,438			
	88	Knoxville, Tenn.....	3,629,813	2,918,841	2,019,534	235,307	664,000	710,972	877,622	166,650	
	89	Allentown, Pa.....	2,733,950	1,768,120	1,489,535	110,812	167,773	965,830	442,313	523,517	
		City corporation.....	1,247,996	764,265	591,729	110,812	61,724	483,731			
		School district.....	1,485,954	1,003,855	897,806		106,049	482,099			
	90	San Diego, Calif.....	6,667,428	4,122,255	2,975,650	566,559	580,046	2,545,173	389,253	2,155,920	
		City corporation.....	4,534,786	2,618,987	1,550,281	566,559	502,147	1,915,799			
		School district.....	2,132,642	1,503,268	1,425,369		77,899	629,374			
	91	Bayonne, N. J.....	4,563,060	4,003,226	2,958,194	457,711	587,321	559,834	796,855	237,021	
	92	Manchester, N. H.....	3,748,710	2,455,071	1,960,626	244,718	249,727	1,293,639	923,004	370,635	
	93	Harrisburg, Pa.....	3,801,511	2,325,678	1,929,260	138,242	258,176	1,475,833	935,457	540,376	
		City corporation.....	2,413,416	1,151,378	854,362	138,242	158,774	1,262,038			
		School district.....	1,388,095	1,174,300	1,074,898		99,402	213,795			
	94	Peoria, Ill.....	2,666,414	2,093,847	1,991,467	2,027	100,353	572,567	189,143	383,424	
		City corporation.....	1,157,161	1,014,340	965,865	2,027	46,448	142,821			
		School district.....	1,282,128	968,183	919,597		48,586	313,945			
		Pleasure driveway and park district.....	227,125	111,324	106,005		5,319	115,801			
	95	Wichita, Kans.....	4,367,519	2,341,603	1,953,289	14,326	373,988	2,025,916	738,173	1,287,743	
		City corporation.....	2,471,518	1,094,169	827,282	14,326	252,561	1,377,349			
		School district.....	1,896,001	1,247,434	1,126,007		121,427	648,567			
	96	St. Joseph, Mo.....	1,965,164	1,611,413	1,549,139	809	61,465	353,751	79,438	433,189	
		City corporation.....	1,179,947	831,227	813,443	809	16,975	348,720			
		School district.....	785,217	780,186	735,696		44,490	5,031			

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—		
		All governmental costs	For expenses and interest					For outlays ¹ (Table 17)	Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued										
97	Sioux City, Iowa.....	\$3,235,047	\$2,462,191	\$2,047,466	\$182,820	\$231,905	\$772,856			
	City corporation.....	1,748,504	1,187,126	869,360	182,820	134,946	561,378	\$52,568	\$825,424	
	School district.....	1,486,543	1,275,065	1,178,106		96,959	211,478			
98	South Bend, Ind.....	3,818,026	2,762,974	2,394,268	158,714	209,992	1,055,052	\$164,734	890,318	
	City corporation.....	2,205,292	1,165,253	929,717	158,714	76,822	1,040,039			
	School district.....	1,612,734	1,597,721	1,464,551		133,170	15,013			
99	Wilkes-Barre, Pa.....	2,568,944	2,005,079	1,868,356	5,069	131,654	563,865	270,600	293,265	
	City corporation.....	1,264,503	1,074,843	970,176	5,069	99,598	139,660			
	School district.....	1,304,441	930,236	898,180		32,056	374,205			
100	Binghamton, N. Y.....	3,290,008	2,605,824	2,321,911	154,849	129,064	684,184	160,924	523,260	
101	Portland, Me.....	4,071,346	3,198,621	2,536,817	227,395	434,409	872,725	317,074	555,651	
	City corporation.....	3,478,331	2,809,599	2,485,489	88,584	235,526	668,732			
	Bridge district.....	57,961	57,961	49,751		8,210				
	Water district.....	520,074	316,081	1,577	138,509	175,995	203,993			
	Pier site district.....	14,980	14,980		302	14,678				
102	Rockford, Ill.....	3,551,016	2,176,201	1,817,039	184,234	174,928	1,374,815	562,531	812,284	
	City corporation.....	1,964,295	1,046,516	743,970	184,234	118,342	917,749			
	School district.....	1,459,973	1,077,156	1,023,903		53,253	382,817			
	Park district.....	126,748	52,499	49,166		3,333	74,249			
103	Troy, N. Y.....	4,124,319	2,745,045	2,365,959	125,511	253,575	1,379,274	942,717	436,557	
	City corporation.....	3,857,225	2,478,613	2,104,553	125,511	248,549	1,378,612			
	Lansingburg school district.....	148,726	148,425	143,399		5,026	301			
	County supervisors' fund.....	118,368	118,007	118,007			361			
104	Charleston, S. C.....	3,975,412	2,823,707	1,656,517	762,245	404,945	1,151,705	878,269	273,436	
	City corporation.....	3,297,539	2,447,968	1,298,278	762,245	387,445	849,571			
	School district.....	677,873	375,739	358,239		17,500	302,134			

105	Little Rock, Ark.....	2,281,389	1,416,004	1,252,572	15,462	147,970	865,385	706,376	159,009
	City corporation.....	988,376	736,685	640,980	15,462	80,243	251,691		
	School district.....	601,193	690,779	603,653		27,126	30,414		
	Sewer and street improvement district.....	631,820	48,540	7,939		40,601	583,280		
106	Johnstown, Pa.....	3,211,302	2,030,139	1,789,509	682	239,948	1,181,163	774,318	406,845
	City corporation.....	1,705,736	976,981	837,214	682	139,085	728,755		
	School district.....	1,505,566	1,053,158	952,295		100,863	452,408		
107	Sacramento, Calif.....	6,712,634	3,353,968	2,713,009	175,182	465,777	3,358,566	1,420,590	1,937,976
	City corporation.....	4,295,898	1,813,411	1,365,278	175,182	272,951	2,482,487		
	School district.....	2,416,636	1,540,557	1,347,731		192,826	876,079		
108	East St. Louis, Ill.....	1,985,616	1,413,712	1,222,670		191,042	571,904	92,006	479,898
	City corporation.....	875,355	635,943	517,238		118,705	239,412		
	School district.....	954,073	681,173	637,500		43,673	272,900		
	Park district.....	156,188	96,596	67,932		28,664	59,592		
109	Brockton, Mass.....	3,109,608	2,620,352	2,197,771	148,415	274,166	489,256	292,005	781,261
110	Terre Haute, Ind.....	2,449,879	1,860,765	1,711,363	48,927	100,475	589,114	50,150	538,964
	City corporation.....	1,062,241	799,571	692,549	48,927	58,095	262,670		
	School district.....	1,387,638	1,061,194	1,018,814		42,380	326,444		
111	Saginaw, Mich.....	3,726,621	2,140,886	1,731,363	165,071	244,452	1,585,735	975,051	610,684
	City corporation.....	1,655,375	1,065,066	765,145	165,071	124,850	600,309		
	School district.....	2,071,246	1,085,820	966,218		119,602	985,426		
112	Gary, Ind.....	3,376,311	1,932,805	1,820,905	5,794	106,106	1,443,506	393,432	1,050,074
	City corporation.....	1,859,192	985,811	927,911	5,794	52,106	883,381		
	School district.....	1,507,119	946,994	892,994		54,000	560,125		
113	Pawtucket, R. I.....	3,012,551	2,089,233	1,573,494	158,817	356,922	923,318	247,528	675,790
114	Hoboken, N. J.....	4,159,149	4,028,141	2,813,907	492,591	721,643	131,008	12,567	118,441
115	Long Beach, Calif.....	5,961,027	3,202,918	2,437,125	464,096	301,697	2,758,109	905,758	1,852,351
	City corporation.....	3,297,247	1,807,510	1,197,666	464,096	145,748	1,489,737		
	School district.....	2,663,780	1,395,408	1,239,459		155,949	1,268,372		
116	Passaic, N. J.....	3,545,059	2,317,326	2,039,114		278,212	1,227,733	1,149,443	78,290
117	Springfield, Ohio.....	2,150,850	1,563,968	1,256,138	97,527	210,303	586,882	161,573	425,309
	City corporation.....	1,181,536	771,939	542,035	97,527	132,377	409,647		
	School district.....	969,264	792,029	714,103		77,926	177,235		
118	Chester, Pa.....	1,916,450	1,160,607	985,423	1,095	174,089	755,843	419,374	336,469
	City corporation.....	1,033,433	513,869	416,358	1,095	96,416	519,564		
	School district.....	883,017	646,738	569,065		77,673	236,279		

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

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

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

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

128	Highland Park, Mich	3,230,507	2,709,829	2,188,837	201,756	319,236	520,678		85,441	606,119
	City corporation	1,910,371	1,517,361	1,139,586	201,756	176,039	392,990			
	School district	1,320,136	1,192,448	1,049,251		143,197	127,688			
129	Davenport, Iowa	2,975,799	1,672,775	1,541,729	10,609	120,437	1,303,024		13,577	1,316,601
	City corporation	2,080,811	805,788	722,332	10,609	72,847	1,275,023			
	School district	894,988	866,987	819,397		47,590	28,001			
130	Chattanooga, Tenn	2,015,326	1,623,163	1,293,153	11,952	318,058	392,163	336,081		56,082
131	Bethlehem, Pa	2,162,112	1,574,433	1,123,136	84,740	366,557	587,679	146,244		441,435
	City corporation	1,124,582	734,641	434,813	84,740	215,088	389,941			
	School district	1,037,530	839,792	688,323		151,469	197,738			
132	Lincoln, Nebr	4,122,184	2,084,770	1,534,219	358,662	191,889	2,037,414	1,206,210		831,204
	City corporation	1,824,538	880,416	521,355	358,662	100,399	844,122			
	School district	2,037,691	1,092,490	1,001,278		91,212	945,201			
	Sanitary district	259,955	11,864	11,586		278	248,091			
133	Niagara Falls, N. Y	4,615,679	2,230,774	1,804,645	113,199	312,930	2,384,905	1,502,261		882,644
134	Covington, Ky	1,590,707	1,220,691	898,842	165,252	156,597	370,016	70,703		299,313
	City corporation	1,148,464	878,618	586,183	165,252	127,183	269,846			
	School district	442,243	342,073	312,659		29,414	100,170			
135	Haverhill, Mass	2,212,318	2,029,652	1,832,833	104,883	91,936	182,666		121,472	304,138
136	Portsmouth, Va	1,858,682	1,495,093	973,541	152,866	368,686	363,589	333,728		29,861
137	Huntington, W. Va	2,287,809	1,447,575	1,303,129	11,604	132,842	840,234	57,332		782,902
	City corporation	1,031,115	559,690	482,411	11,604	65,675	471,425			
	School district	1,256,694	887,885	820,718		67,167	368,809			
138	East Orange, N. J	3,693,355	2,258,588	1,809,622	135,461	313,505	1,434,767	1,077,771		356,996
139	Macon, Ga	1,367,029	1,309,783	1,025,248	182,246	102,289	57,246		167,324	224,570
	City corporation	1,063,590	1,045,689	761,558	182,246	101,885	17,901			
	School district	303,439	264,094	263,690		404	39,345			
140	Wheeling, W. Va	2,056,080	1,601,304	1,178,219	235,310	187,775	454,776	179,834		274,942
	City corporation	1,488,148	1,039,010	620,200	235,310	183,500	449,138			
	School district	567,932	562,294	558,019		4,275	5,638			
141	Cicero, Ill	2,529,748	1,335,995	1,047,667	142,277	146,051	1,193,753	683,416		510,337
	City corporation	1,713,369	813,177	579,414	142,277	91,486	900,192			
	School district	811,707	520,551	466,236		54,325	291,146			
	Park district	4,672	2,257	2,017		240	2,415			
142	Roanoke, Va	1,938,698	1,391,513	1,177,426	12,288	201,799	547,185	209,617		337,568
143	Tampa, Fla	1,947,156	1,626,992	1,369,629	14,733	242,630	320,164	106,394		213,770
	City corporation	1,290,189	1,062,248	854,059	14,733	193,456	227,941			
	School district	656,967	564,744	515,570		49,174	92,223			

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

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
144	Lancaster, Pa.....	\$1,192,612	\$1,062,111	\$843,595	\$154,787	\$63,729	\$130,501	\$60,312	\$70,189
	City corporation.....	639,753	587,088	402,544	154,787	29,757	52,665		
	School district.....	552,859	475,023	441,051		33,972	77,836		
145	Winston-Salem, N. C.....	3,737,750	1,463,099	975,442	113,089	374,568	2,274,651	1,911,674	362,977
146	Shreveport, La.....	3,096,653	1,481,101	1,129,782	112,177	239,142	1,615,552	762,432	853,120
	City corporation.....	2,232,107	1,027,848	722,541	112,177	193,130	1,204,259		
	School district.....	864,546	453,253	407,241		46,012	411,293		
147	Jackson, Mich.....	2,100,455	1,533,870	1,256,387	111,952	165,531	566,585	173,067	393,518
	City corporation.....	1,451,396	909,896	670,367	111,952	127,577	541,500		
	School district.....	649,059	623,974	586,020		37,954	25,085		
148	Augusta, Ga.....	2,277,830	1,791,279	1,494,776	138,304	158,199	486,551	126,140	360,411
	City corporation.....	1,756,109	1,310,181	1,015,702	138,304	156,175	445,928		
	School district.....	521,721	481,098	479,074		2,024	40,623		
149	Fresno, Calif.....	3,231,010	2,284,693	2,110,728	10,289	163,676	946,317	\$84,391	1,030,708
	City corporation.....	1,783,867	1,018,577	961,666	10,289	46,622	765,290		
	School district.....	1,447,143	1,266,116	1,149,062		117,054	181,027		
150	Quincy, Mass.....	2,822,212	2,316,872	1,946,628	97,651	272,593	505,340	247,542	752,882
151	Pasadena, Calif.....	6,854,260	3,398,743	2,438,737	789,069	170,937	3,455,517	1,635,496	1,820,021
	City corporation.....	4,560,743	1,989,143	1,105,527	789,069	94,547	2,571,600		
	School district.....	2,293,517	1,409,600	1,333,210		76,390	883,917		
152	Topeka, Kans.....	2,214,398	1,616,863	1,316,201	165,058	135,604	597,535	98,169	490,366
	City corporation.....	1,383,720	899,005	613,183	165,058	120,764	484,715		
	School district.....	830,678	717,858	703,018		14,840	112,820		

153	Atlantic City, N. J.....	6,278,733	4,573,078	3,682,563	188,789	701,726	1,705,655	1,176,515	529,140
154	Kalamazoo, Mich.....	2,606,482	1,620,598	1,344,529	123,776	152,293	985,884	362,048	623,836
	City corporation.....	1,220,361	775,777	582,569	123,776	69,432	444,584		
	School district.....	1,386,121	844,821	761,960		82,861	541,300		
155	Lakewood, Ohio.....	3,124,102	2,061,814	1,431,827	183,670	446,317	1,062,288	489,720	572,568
	City corporation.....	1,522,380	888,302	464,543	183,670	240,089	634,078		
	School district.....	1,601,722	1,173,512	967,284		206,228	428,210		
156	Malden, Mass.....	2,282,316	1,892,500	1,607,678	90,467	194,355	389,816	46,121	343,695
157	Charlotte, N. C.....	3,199,084	1,310,735	938,739	161,246	210,750	1,888,349	1,278,534	609,815

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

158	Cedar Rapids, Iowa.....	\$2,508,410	\$1,430,283	\$1,155,682	\$139,468	\$135,133	\$1,078,127	\$538,062	\$540,065
	City corporation.....	1,184,526	607,946	409,514	139,468	58,964	576,580		
	School district.....	1,323,884	822,337	746,168		76,169	501,547		
159	Wichita Falls, Tex.....	3,141,015	1,204,715	591,024	100,245	513,446	1,936,300	1,554,458	381,842
	City corporation.....	739,138	527,245	249,280	100,245	177,720	211,893		
	School district.....	972,396	401,492	335,766		65,726	570,904		
	Water improvement district.....	1,429,481	275,978	5,978		270,000	1,153,503		
160	York, Pa.....	1,191,824	922,203	855,224		66,979	269,621	\$119,062	388,683
	City corporation.....	633,789	393,125	340,158		52,967	240,664		
	School district.....	558,035	529,078	515,066		14,012	28,957		
161	Elmira, N. Y.....	2,288,308	1,609,597	1,315,567	131,200	162,830	678,711	268,508	410,203
162	Newton, Mass.....	3,932,940	3,110,248	2,707,312	115,053	287,883	822,692	488,318	334,374
163	Bay City, Mich.....	3,390,535	1,988,964	1,328,406	354,045	306,513	1,401,571	999,134	402,437
	City corporation.....	2,153,118	1,155,706	673,079	354,045	128,582	997,412		
	School district.....	1,237,417	833,258	655,327		177,931	404,159		
164	McKeesport, Pa.....	1,718,164	1,442,692	1,192,298	140,097	110,297	275,472	170,206	105,266
	City corporation.....	761,120	670,697	477,232	140,097	53,368	90,423		
	School district.....	957,044	771,995	715,066		56,929	185,049		
165	New Castle, Pa.....	1,669,967	1,052,570	972,732		79,838	617,397	355,393	262,004
	City corporation.....	658,536	387,021	355,096		31,925	271,515		
	School district.....	1,011,431	665,549	617,636		47,913	345,882		
166	Decatur, Ill.....	1,375,356	1,008,685	793,576	93,431	121,678	366,671	184,169	550,840
	City corporation.....	806,155	474,280	299,472	93,431	81,327	331,925		
	School district.....	569,201	534,405	494,104		40,351	34,746		

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

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

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

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

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

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

² Excess of payment for expenses and interest over revenue receipts.

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

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
198	Springfield, Mo.....	\$1,157,707	\$831,878	\$504,048	\$4,778	\$27,452	\$325,829	\$195,885	\$129,944
	City corporation.....	451,730	382,588	369,148	4,778	8,662	69,142		
	School district.....	705,977	449,290	435,500		18,790	256,687		
199	Waco, Tex.....	1,684,803	1,319,573	1,024,825	115,583	179,165	365,230	216,885	148,345
200	Muskegon, Mich.....	2,260,320	1,375,105	1,086,099	122,769	166,237	885,215	273,682	611,533
	City corporation.....	1,402,177	678,940	436,771	122,769	119,400	723,237		
	School district.....	858,143	696,165	649,328		46,837	161,978		
201	Lorain, Ohio.....	2,012,795	1,504,253	1,085,990	113,070	305,193	508,542	123,260	385,282
	City corporation.....	1,182,474	856,154	538,180	113,070	204,904	326,320		
	School district.....	830,321	648,099	547,810		100,289	182,222		
202	Muncie, Ind.....	1,864,663	960,180	864,137	20,730	75,283	904,483	\$27,172	931,655
	City corporation.....	1,153,388	366,105	324,151	20,760	21,194	787,283		
	School district.....	711,275	594,075	539,986		54,089	117,200		
203	Pontiac, Mich.....	1,851,140	1,494,718	1,100,557	145,855	248,306	356,422	285,777	642,199
	City corporation.....	1,116,434	783,532	468,879	145,855	173,798	327,902		
	School district.....	734,706	706,186	631,678		74,508	28,520		
204	Chicopee, Mass.....	1,958,833	1,468,099	1,064,021	309,431	94,647	490,734	97,552	393,182
205	Joliet, Ill.....	1,924,904	1,235,942	993,714	120,144	122,084	688,962	191,106	497,856
	City corporation.....	966,457	589,514	395,681	120,144	73,689	376,943		
	School district.....	947,068	636,288	587,954		48,334	310,780		
	Park district.....	11,379	10,140	10,079		61	1,239		
206	Columbia, S. C.....	1,305,306	1,149,850	829,745	142,030	178,075	155,456	11,098	166,554
	City corporation.....	924,560	839,115	544,535	142,030	152,550	85,445		
	School district.....	380,746	310,735	285,210		25,525	70,011		

207	Superior, Wis.....	1,756,941	1,311,157	1,214,004	268	96,885	445,784	304,862	140,922
208	Dubuque, Iowa.....	2,287,491	1,016,557	821,165	95,108	100,284	1,270,934	791,415	479,519
	City corporation.....	1,125,627	603,117	444,828	95,108	63,181	522,510		
	School district.....	1,161,864	413,440	376,337		37,103	748,424		
209	Battle Creek, Mich.....	1,508,815	1,119,272	979,625	62,670	76,977	389,543	35,931	425,474
	City corporation.....	740,072	541,659	427,269	62,670	51,711	198,422		
	School district.....	768,743	577,622	552,356		25,266	191,121		
210	Aurora, Ill.....	1,643,824	1,022,341	817,628	152,486	52,227	621,483	338,283	283,200
	City corporation.....	1,057,571	603,058	413,332	152,486	37,240	454,513		
	School district.....	586,253	419,283	404,296		14,987	166,970		
211	Waterloo, Iowa.....	1,573,365	1,211,768	989,324	71,522	150,922	361,597	99,069	262,528
	City corporation.....	714,794	521,999	387,353	71,522	63,115	192,804		
	School district.....	858,571	689,778	601,971		87,807	168,793		
212	New Rochelle, N. Y.....	3,472,956	2,496,030	2,297,526	1,612	196,892	976,926	528,608	448,318
213	Stamford, Conn.....	1,727,959	1,497,385	1,330,306		167,079	230,574	4,586	225,988
	City corporation.....	860,696	725,664	658,971		86,693	134,942		
	Town.....	867,353	771,721	671,335		100,386	95,632		
214	Taunton, Mass.....	2,050,624	1,575,561	1,019,463	420,762	135,336	475,083	51,445	423,618
215	Council Bluffs, Iowa.....	1,703,754	906,491	704,141	125,101	77,249	797,263	125,208	672,055
	City corporation.....	1,176,589	460,264	282,242	125,101	32,921	716,325		
	School district.....	527,165	446,227	421,899		24,328	80,938		
216	Portsmouth, Ohio.....	1,586,146	930,435	663,240	112,303	154,892	655,711	394,989	260,722
	City corporation.....	909,602	446,858	251,003	112,303	83,552	462,744		
	School district.....	676,544	483,577	412,237		71,340	192,967		
217	Rock Island, Ill.....	1,328,638	757,332	625,255	60,591	71,486	571,306	123,194	448,112
	City corporation.....	792,795	378,392	270,211	60,591	47,560	414,433		
	School district.....	535,843	378,970	355,044		23,926	156,873		
218	Poughkeepsie, N. Y.....	1,998,463	1,250,311	996,200	100,766	153,345	748,152	562,876	185,276
219	Quincy, Ill.....	1,709,773	891,949	749,188	118,750	24,011	817,824	216,427	601,397
	City corporation.....	1,162,244	506,863	375,441	118,750	12,672	655,381		
	School district.....	531,914	389,471	358,132		11,339	162,443		
	Sanitary district.....	15,615	15,615	15,615					
220	Austin, Tex.....	1,608,183	1,314,471	791,822	389,520	133,129	293,712	7,828	301,540
	City corporation.....	1,251,052	972,079	452,850	389,520	129,729	278,973		
	School district.....	357,131	342,392	338,992		3,400	14,739		
221	Auburn, N. Y.....	1,463,473	1,158,349	989,971	107,801	60,577	305,124	41,272	263,852
222	New Brunswick, N. J.....	1,838,195	1,580,694	1,220,334	161,323	199,037	257,501	16,760	240,741

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

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

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

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

232	Petersburg, Va.....	1,265,229	911,578	658,806	74,250	178,522	343,651	297,253	46,398
233	Pensacola, Fla.....	874,090	703,018	487,090	67,098	148,830	171,072	120,194	50,878
	City corporation.....	674,940	503,868	325,557	67,098	111,183	171,072		
	School district.....	199,150	199,150	161,503		37,647			
234	Norristown, Pa.....	648,701	498,210	460,511	1,605	36,094	150,491	2,414	152,905
	City corporation.....	309,036	169,706	155,958	1,605	12,143	139,330		
	School district.....	339,665	328,504	304,553		23,951	11,161		
235	Lewiston, Me.....	879,174	666,610	563,822	46,314	56,474	212,564	7,988	220,552
236	Oshkosh, Wis.....	1,671,885	1,235,011	1,013,409	177,361	44,241	436,874	246,647	190,227
237	Green Bay, Wis.....	1,751,228	1,001,434	833,405	98,344	69,685	749,794	329,089	420,705
238	Columbus, Ga.....	1,091,303	890,764	752,067	64,046	74,651	200,539	176,295	376,834
239	Watertown, N. Y.....	1,545,308	1,036,130	870,818	82,271	83,041	509,178	289,956	219,222
240	Moline, Ill.....	1,461,201	832,607	687,312	80,991	64,304	628,594	230,783	397,811
	City corporation.....	1,059,586	438,311	314,610	80,991	42,710	621,275		
	School district.....	401,615	394,296	372,702		21,594	7,319		
241	Sheboygan, Wis.....	1,768,317	1,000,810	888,562	46,062	66,186	767,507	329,449	438,058
242	Waltham, Mass.....	1,692,968	1,209,015	1,026,357	82,624	100,034	483,953	30,133	514,086
243	Newport, R. I.....	1,263,143	1,167,874	1,050,759	4,282	112,833	95,269	11,149	84,120
244	Muskogee, Okla.....	1,562,687	1,201,088	884,552	81,063	235,473	361,599	85,890	275,709
	City corporation.....	924,834	682,191	440,244	81,063	160,884	242,643		
	School district.....	637,853	518,897	444,308		74,589	118,956		
245	Newburgh, N. Y.....	1,286,549	954,609	838,526	57,379	58,704	331,940	294,145	37,795
246	La Crosse, Wis.....	1,642,490	948,603	821,407	54,073	73,123	693,887	352,788	341,099
247	Lynchburg, Va.....	1,337,511	1,046,333	828,686	55,422	162,225	291,178	34,254	325,432
248	Colorado Springs, Colo.....	2,120,966	1,268,413	1,036,572	76,175	155,666	852,553	175,636	676,917
	City corporation.....	1,417,252	668,877	457,257	76,175	135,445	748,375		
	School district.....	703,714	599,536	579,315		20,221	104,178		

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

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

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS 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. 18]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—		
		All governmental costs	For expenses and interest					For outlays ¹ (Table 17)	Govern-mental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
	Grand total.....	\$2,641,797,778	\$1,812,049,868	\$1,429,749,082	\$139,927,533	\$242,373,253	\$829,747,910	\$319,225,242	\$510,522,668	
	Group I.....	1,352,607,526	951,855,264	745,475,272	69,493,238	136,886,754	400,752,262	147,793,741	252,958,521	
	Group II.....	299,561,327	216,094,296	170,832,632	18,659,353	26,602,311	83,467,031	15,786,420	67,680,611	
	Group III.....	508,899,080	330,519,878	261,847,304	25,267,733	43,404,841	178,379,202	85,926,351	92,452,851	
	Group IV.....	301,341,466	192,309,132	153,307,631	17,009,085	21,992,416	109,032,334	47,679,820	61,352,514	
	Group V.....	179,388,379	121,271,298	98,286,243	9,498,124	13,486,931	58,117,081	22,038,910	36,078,171	

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

1	New York, N. Y.....	\$488,437,816	\$363,740,270	\$278,249,758	\$12,561,197	\$72,929,315	\$124,697,546	\$58,937,632	\$65,759,914
2	Chicago, Ill.....	186,732,351	129,097,790	113,475,701	6,540,430	9,081,659	57,634,561	10,943,368	46,691,193
	City corporation.....	90,629,962	62,286,309	51,684,130	5,363,209	5,238,970	28,343,653	-----	-----
	County.....	13,054,005	11,231,269	10,551,030	-----	680,239	1,822,736	-----	-----
	School district.....	48,336,513	40,916,347	40,169,717	-----	746,630	7,420,166	-----	-----
	Park district.....	19,204,104	8,132,528	7,198,137	-----	934,391	11,071,576	-----	-----
	Sanitary district.....	15,507,767	6,531,337	3,872,687	1,177,221	1,481,429	8,976,430	-----	-----
3	Philadelphia, Pa.....	122,445,730	85,815,031	71,081,542	3,155,806	11,577,683	36,630,699	17,529,170	19,101,529
	City corporation.....	89,099,166	62,754,704	49,087,609	3,155,806	10,511,289	26,344,462	-----	-----
	School district.....	33,137,164	22,850,927	21,785,744	-----	1,065,183	10,286,237	-----	-----
	Poor district.....	209,400	209,400	208,189	-----	1,211	-----	-----	-----
4	Detroit, Mich.....	109,680,672	69,902,892	43,327,661	17,905,989	8,669,242	39,777,780	10,268,866	29,508,914
	City corporation.....	99,051,070	64,855,714	38,490,868	17,905,989	8,458,857	34,195,356	-----	-----
	County.....	10,629,602	5,047,178	4,836,793	-----	210,385	5,582,424	-----	-----
5	Cleveland, Ohio.....	73,930,634	46,561,701	34,188,222	4,827,991	7,545,488	27,368,933	11,150,072	16,218,861
	City corporation.....	42,141,332	25,601,332	15,593,789	4,816,786	5,190,757	16,540,000	-----	-----
	County.....	7,877,619	4,351,628	3,703,236	11,205	637,187	3,525,991	-----	-----
	School district.....	23,558,018	16,549,254	14,850,728	-----	1,698,526	7,008,764	-----	-----
	Park district.....	353,665	59,487	40,469	-----	19,018	294,178	-----	-----

6	St. Louis, Mo.	36,859,098	28,982,032	25,801,736	2,199,979	980,317	7,877,066		\$2,784,465	10,661,531
	City corporation	26,585,086	20,597,965	17,528,027	2,199,979	869,959	5,987,121			
	School district	10,274,012	8,384,067	8,273,709		110,358	1,889,945			
7	Baltimore, Md.	42,545,207	29,974,314	23,428,274	1,518,845	5,027,195	12,570,893	1,938,920		10,631,973
8	Boston, Mass.	63,974,308	51,628,338	42,154,916	2,691,077	6,782,345	12,345,970	1,917,743		10,428,227
9	Los Angeles, Calif.	102,913,335	56,817,768	39,926,110	12,302,015	4,589,643	46,095,567	18,524,044		27,571,523
	City corporation	61,483,730	29,690,346	14,372,602	12,296,298	3,021,446	31,793,384			
	County	13,822,229	10,246,554	9,967,273	5,717	273,564	3,575,675			
	School district	27,607,376	16,880,868	15,586,235		1,294,633	10,726,508			
10	Pittsburgh, Pa.	44,742,679	35,307,602	29,509,357	1,944,518	3,853,727	9,435,077	4,644,714		4,790,363
	City corporation	20,731,593	17,826,416	13,915,474	1,921,443	1,989,499	2,905,177			
	County	10,240,986	6,661,927	5,451,599	23,075	1,187,253	3,579,059			
	School district	13,770,100	10,819,259	10,142,284		676,975	2,950,841			
11	San Francisco, Calif.	39,848,145	25,427,050	19,615,598	2,587,234	3,224,218	14,421,095	7,093,804		7,327,291
12	Buffalo, N. Y.	40,497,551	28,600,476	24,716,397	1,258,157	2,625,922	11,897,075	7,629,873		4,267,202
	City corporation	35,628,383	25,786,408	21,995,543	1,258,157	2,532,708	9,841,975			
	County	4,869,168	2,814,068	2,720,854		93,214	2,055,100			

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

13	Milwaukee, Wis.	\$35,359,659	\$23,224,299	\$20,153,558	\$1,253,700	\$1,817,041	\$12,135,360	\$2,862,094		\$9,273,266
	City corporation	28,470,384	19,551,575	16,917,750	1,253,700	1,380,125	8,918,809			
	County	6,889,275	3,672,724	3,235,808		436,916	3,216,551			
14	Washington, D. C.	26,696,049	20,761,109	19,743,874	853,532	163,703	5,934,940		\$679,281	6,614,221
15	Newark, N. J.	34,143,667	25,659,957	20,995,640	1,458,074	3,206,243	8,483,710	3,916,950		4,566,760
	City corporation	28,955,589	21,669,139	17,657,982	1,458,074	2,553,083	7,286,450			
	County	5,188,078	3,990,818	3,337,658		653,160	1,197,260			
16	Minneapolis, Minn.	29,219,046	19,468,682	16,314,686	573,590	2,580,406	9,750,364	3,625,804		6,124,560
	City corporation	25,785,283	17,283,657	14,456,764	573,590	2,253,303	8,501,626			
	County	3,433,763	2,185,025	1,857,922		327,103	1,248,738			
17	New Orleans, La.	20,160,344	14,882,570	10,373,829	2,100,355	2,408,386	5,277,774		8,707,916	13,985,690
	City corporation	18,513,504	14,339,839	9,981,098	2,100,355	2,258,386	4,173,665			
	Levee district	1,646,840	542,731	392,731		150,000	1,104,109			
18	Cincinnati, Ohio	25,581,064	21,025,199	15,125,519	1,198,769	4,700,911	4,555,865		2,166,017	6,721,882
	City corporation	15,437,555	12,483,994	7,343,510	1,189,781	3,950,703	2,953,561			
	County	3,564,528	2,832,673	2,528,776	8,988	294,909	731,855			
	School district	6,578,981	5,708,532	5,253,233		455,299	870,449			

1 For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Govern-mental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
Group II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
19	Kansas City, Mo.....	\$21,578,720	\$17,765,454	\$14,474,002	\$2,110,866	\$1,180,586	\$3,813,266		\$1,750,211
	City corporation.....	10,475,350	9,371,324	6,638,984	2,110,866	621,474	1,104,026		
	County.....	2,980,893	2,643,256	2,564,134		79,122	337,637		
	School district.....	8,122,477	5,750,874	5,270,884		479,990	2,371,603		
20	Seattle, Wash.....	35,624,854	23,886,650	12,657,477	7,551,563	3,677,610	11,738,204	2,116,449	9,621,755
	City corporation.....	26,512,309	15,806,517	6,280,171	6,948,912	2,577,434	10,705,792		
	County.....	2,886,516	2,411,401	2,096,790	5,638	308,973	475,115		
	School district.....	5,167,694	4,735,350	4,238,846		496,504	432,344		
	Port of Seattle.....	1,058,335	933,382	41,670	597,013	294,699	124,953		
21	Indianapolis, Ind.....	22,530,556	13,140,826	11,832,357	25,468	1,283,001	9,389,730	3,552,132	5,837,598
	City corporation.....	13,333,553	6,346,088	5,769,711	25,468	550,909	6,987,465		
	County.....	2,708,988	1,631,577	1,319,608		311,969	1,077,411		
	School district.....	6,488,015	5,163,161	4,743,038		420,123	1,324,854		
22	Rochester, N. Y.....	22,936,817	17,273,527	14,587,347	664,282	2,021,898	5,663,290	2,848,202	2,815,088
	City corporation.....	20,894,716	15,756,044	13,078,809	664,282	2,012,953	5,138,672		
	County.....	2,042,101	1,517,483	1,508,538		8,945	524,618		
23	Jersey City, N. J.....	25,730,551	19,006,023	14,574,343	869,154	3,562,526	6,724,528	6,354,948	369,580
	City corporation.....	19,928,486	15,531,423	11,632,602	869,154	3,029,667	4,397,063		
	County.....	5,802,065	3,474,600	2,941,741		532,859	2,327,465		

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

24	Louisville, Ky.....	\$10,919,235	\$7,790,174	\$6,655,841	\$424,548	\$709,785	\$3,129,061	\$1,071,293		\$2,057,768
25	Toledo, Ohio.....	15,023,129	9,914,492	7,412,075	755,743	1,746,674	5,108,637	2,157,050		2,951,587
	City corporation.....	9,533,409	5,871,490	3,861,282	755,743	1,254,465	3,661,919			
	School district.....	5,489,720	4,043,002	3,550,793		492,209	1,446,718			
26	Portland, Oreg.....	19,162,547	10,961,385	7,647,581	1,456,537	1,857,267	8,201,162	3,923,181		4,277,981
	City corporation.....	11,937,676	6,455,409	3,793,163	1,044,789	1,617,457	5,482,267			
	School district.....	5,565,143	3,602,587	3,501,462		101,125	1,962,556			
	Port of Portland.....	1,659,728	903,389	352,956	411,748	138,685	756,339			
27	Denver, Colo.....	24,076,407	12,581,419	10,065,751	1,390,801	1,124,867	11,494,988	9,006,885		2,488,103
	City corporation.....	17,536,981	8,346,215	6,088,047	1,390,801	917,367	9,190,766			
	School district.....	6,539,426	4,235,204	4,027,704		207,500	2,304,222			
28	Akron, Ohio.....	12,141,360	7,619,189	5,488,822	341,629	1,788,738	4,522,171	2,444,573		2,077,598
	City corporation.....	8,438,258	4,577,269	2,803,736	341,629	1,431,904	3,860,989			
	School district.....	3,703,102	3,041,920	2,685,086		356,834	661,182			
29	Columbus, Ohio.....	16,018,548	9,420,039	6,398,178	998,648	2,023,213	6,598,509	3,403,720		3,194,789
	City corporation.....	10,627,102	5,843,427	3,270,454	998,648	1,574,325	4,783,675			
	School district.....	5,391,446	3,576,612	3,127,724		448,888	1,814,834			
30	Providence, R. I.....	14,235,638	10,274,455	8,631,496	408,596	1,234,363	3,961,183	1,968,594		1,992,589
31	St Paul, Minn.....	17,075,036	9,827,327	7,815,563	788,187	1,223,577	7,247,709	3,795,352		3,452,357
32	Oakland, Calif.....	11,556,593	8,167,914	7,383,656	218,419	565,839	3,388,679	122,904		3,265,775
	City corporation.....	6,189,592	4,073,998	3,559,554	218,419	296,025	2,115,594			
	School district.....	5,366,356	4,093,271	3,824,102		269,169	1,273,085			
	Sanitary district.....	645	645			645				
33	Atlanta, Ga.....	11,099,318	7,197,530	6,075,511	491,582	630,437	3,901,788	1,457,403		2,444,385
34	Omaha, Nebr.....	15,792,131	9,915,778	6,066,402	2,064,933	1,784,443	5,876,353	2,878,869		2,997,484
	City corporation.....	6,767,557	3,593,501	2,819,966	24,994	748,541	3,174,056			
	School district.....	5,191,527	3,716,280	3,242,676		473,604	1,475,247			
	Public utilities district.....	3,833,047	2,605,997	3,760	2,039,939	562,298	1,227,050			
35	Birmingham, Ala.....	6,761,120	4,499,303	3,713,216	119,006	667,081	2,261,817	620,692		1,641,125
36	Worcester, Mass.....	12,793,038	8,996,076	8,064,444	277,588	654,044	3,796,962	1,125,361		2,671,601
37	San Antonio, Tex.....	6,513,398	4,338,352	3,721,803	14,117	602,432	2,175,046	1,001,476		1,173,570
	City corporation.....	3,043,968	2,508,382	2,054,587	14,117	439,678	535,586			
	School district.....	3,469,430	1,829,970	1,667,216		162,754	1,639,460			
38	Dallas, Tex.....	8,124,463	5,892,858	4,690,429	424,246	778,183	2,231,605	987,729		1,243,876
39	Richmond, Va.....	11,594,807	6,934,552	4,789,113	1,155,886	989,553	4,660,255	2,634,685		2,025,570

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
40	Syracuse, N. Y.	\$12,322,860	\$7,671,407	\$6,140,074	\$508,418	\$1,022,915	\$4,651,453	\$2,443,242	\$2,208,211
	City corporation	12,198,247	7,546,794	6,015,461	508,418	1,022,915	4,651,453		
	County supervisors' fund	124,613	124,613	124,613					
41	New Haven, Conn.	8,338,445	6,017,441	5,523,200	2,892	491,349	2,321,004	1,221,360	1,099,644
42	Memphis, Tenn.	9,172,776	6,440,075	4,749,778	417,286	1,273,011	2,732,701	1,333,641	1,399,060
43	Dayton, Ohio	8,479,395	5,247,019	4,299,092	200,042	747,885	3,232,376	1,245,235	1,987,141
	City corporation	5,071,104	2,807,268	2,074,608	200,042	532,618	2,263,836		
	School district	3,408,291	2,439,751	2,224,484		215,267	968,540		
44	Norfolk, Va.	9,512,952	6,283,255	4,108,834	580,197	1,594,224	3,229,697	2,825,469	404,228
45	Houston, Tex.	8,542,031	5,718,631	4,486,298	315,750	916,583	2,823,400	1,363,200	1,460,200
	City corporation	6,353,189	3,684,641	2,559,073	315,750	809,818	2,068,548		
	School district	2,188,842	2,033,990	1,927,225		106,765	154,852		
46	Bridgeport, Conn.	7,152,833	5,572,022	5,029,018		543,004	1,580,811	117,565	1,463,246
47	Youngstown, Ohio	6,266,472	4,716,607	3,422,602	330,735	963,270	1,549,865		\$1,550,101
	City corporation	3,429,908	2,264,752	1,213,094	330,735	720,923	1,165,156		3,099,966
	School district	2,609,952	2,384,581	2,142,234		242,347	225,371		
	Park district	226,612	67,274	67,274			159,338		
48	Hartford, Conn.	8,892,611	7,130,534	5,655,940	775,729	698,865	1,762,077		99,596
	City corporation	6,597,533	5,285,305	4,010,252	775,729	499,324	1,312,228		1,861,673
	School district	2,295,078	1,845,229	1,645,688		199,541	449,849		
49	Grand Rapids, Mich.	9,623,310	5,456,245	4,674,620	349,271	432,354	4,167,065	1,732,222	2,434,843
	City corporation	5,352,521	2,862,963	2,232,064	349,271	281,623	2,489,558		
	School district	4,270,789	2,593,282	2,442,556		150,726	1,677,507		

50	Fort, Worth, Tex.....	6,984,183	3,701,346	2,860,257	204,608	636,481	3,282,837	2,633,832	649,005
51	Scranton, Pa.....	5,530,374	4,248,456	3,990,393	170	257,893	1,281,918	1,116,602	165,316
	City corporation.....	2,538,047	2,032,944	1,898,280	170	134,494	505,103		
	School district.....	2,992,327	2,215,512	2,092,113		123,399	776,815		
52	Paterson, N. J.....	8,003,401	5,512,464	4,881,201	100	631,163	2,490,937	2,514,099	² 23,162
53	Springfield, Mass.....	14,363,917	7,616,666	6,700,134	327,490	589,042	6,747,251	4,140,216	2,607,035
54	Des Moines, Iowa.....	8,444,152	5,417,285	4,402,460	298,318	716,507	3,026,867	415,989	2,610,878
	City corporation.....	4,905,733	2,841,279	2,013,158	298,318	529,803	2,064,454		
	School district.....	3,538,419	2,576,006	2,389,302		186,704	962,413		
55	Trenton, N. J.....	7,493,776	5,279,437	4,326,321	428,873	524,243	2,214,339	1,737,052	477,287
56	Salt Lake City, Utah.....	5,632,269	4,510,372	3,535,487	248,552	726,333	1,121,897	354,663	1,476,560
	City corporation.....	3,312,781	2,349,496	1,608,427	248,552	492,517	963,285		
	School district.....	2,319,488	2,160,876	1,927,060		233,816	158,612		
57	Fall River, Mass.....	7,821,999	5,740,917	4,872,913	348,989	519,015	2,081,082	1,013,164	1,067,918
58	Camden, N. J.....	8,081,163	4,566,029	3,722,391	273,140	570,498	3,515,134	2,863,381	651,753
59	Nashville, Tenn.....	4,481,562	3,496,224	2,616,790	286,849	592,585	985,338	147,642	837,696
60	New Bedford, Mass.....	7,481,793	6,122,184	5,078,111	317,116	726,957	1,359,609	231,573	1,591,182
61	Flint, Mich.....	7,752,472	4,381,443	3,218,893	605,079	557,471	3,371,029	2,412,910	958,119
	City corporation.....	4,949,962	2,471,672	1,545,854	605,079	320,739	2,478,290		
	School district.....	2,802,510	1,909,771	1,673,039		236,732	892,739		
62	Wilmington, Del.....	4,028,184	3,294,162	2,521,963	318,872	453,327	734,022	20,665	713,357
63	Albany, N. Y.....	7,882,740	5,004,216	3,918,476	519,462	566,278	2,878,524	2,098,214	780,310
	City corporation.....	7,677,838	4,799,314	3,713,574	519,462	566,278	2,878,524		
	County supervisors' fund.....	204,902	204,902	204,902					
64	Cambridge, Mass.....	6,291,051	5,380,017	4,374,873	419,592	585,552	911,034	188,763	722,271
65	Kansas City, Kans.....	9,517,851	5,047,997	2,627,401	1,665,314	755,282	4,469,854	3,158,264	1,311,590
	City corporation.....	6,897,414	3,439,882	1,156,320	1,665,314	618,248	3,457,532		
	School district.....	2,620,437	1,608,115	1,471,081		137,034	1,012,322		
66	Erie, Pa.....	5,578,904	3,397,819	2,728,551	312,515	356,753	2,181,085	1,093,275	1,087,810
	City corporation.....	3,328,344	1,707,481	1,176,211	312,515	218,755	1,620,863		
	School district.....	2,250,560	1,690,338	1,552,340		137,998	560,222		
67	Reading, Pa.....	3,856,345	2,713,725	2,290,228	211,475	212,022	1,142,620	503,293	639,327
	City corporation.....	1,700,390	1,355,712	1,011,178	211,475	133,059	344,678		
	School district.....	2,155,955	1,358,013	1,279,050		78,963	797,942		
68	Yonkers, N. Y.....	10,317,456	6,801,133	5,523,397	357,012	920,724	3,516,323	2,229,536	1,286,787
69	Lowell, Mass.....	5,782,975	4,919,263	4,103,666	445,636	369,961	863,712	489,663	374,049

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¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44.
² Excess of payments for expenses and interest over revenue receipts.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number ¹	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public-service enterprises (Table 15)				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
70	Duluth, Minn.....	\$6,586,536	\$4,481,352	\$3,251,588	\$719,613	\$510,151	\$2,105,184	\$52,100	\$2,053,084
	City corporation.....	4,390,691	2,609,341	1,535,656	719,613	354,072	1,781,350		
	School district.....	2,195,845	1,872,011	1,715,932		156,079	323,834		
71	Tulsa, Okla.....	11,138,105	3,575,154	2,726,085	222,799	626,270	7,562,951	4,047,746	3,515,205
	City corporation.....	8,929,809	1,641,567	1,006,580	222,799	412,188	7,288,242		
	School district.....	2,208,296	1,933,587	1,719,505		214,082	274,709		
72	Elizabeth, N. J.....	4,840,926	3,568,804	3,194,473	4,377	369,954	1,272,122	705,276	566,846
73	Spokane, Wash.....	4,321,119	3,723,387	3,180,536	201,077	341,774	597,732	\$559,556	1,157,288
	City corporation.....	2,361,688	1,902,768	1,457,138	201,077	244,553	458,920		
	School district.....	1,959,431	1,820,619	1,723,398		97,221	138,812		
74	Tacoma, Wash.....	7,095,582	4,243,448	2,826,331	855,927	561,190	2,852,134	247,948	2,604,186
	City corporation.....	5,159,432	2,730,770	1,351,523	855,927	523,320	2,428,662		
	School district.....	1,806,423	1,388,674	1,351,179		37,495	417,749		
	Park district.....	129,727	124,004	123,629		375	5,723		
75	Canton, Ohio.....	4,634,018	3,234,738	2,298,983	176,746	759,009	1,399,280	15,959	1,415,239
	City corporation.....	2,718,905	1,607,885	990,849	176,746	440,290	1,111,020		
	School district.....	1,915,113	1,626,853	1,308,134		318,719	288,260		
76	Oklahoma City, Okla.....	7,545,170	3,989,450	3,077,875	264,308	647,267	3,555,720	2,059,619	1,496,101
	City corporation.....	4,221,498	2,026,507	1,370,807	264,308	391,392	2,194,991		
	School district.....	3,323,672	1,962,943	1,707,068		255,875	1,360,729		
77	Lynn, Mass.....	4,866,505	4,034,307	3,383,744	320,814	329,749	832,198	35,001	797,197
78	Utica, N. Y.....	5,486,584	3,398,612	3,097,199		301,413	2,087,972	1,266,522	821,450
	City corporation.....	5,362,500	3,274,528	2,973,115		301,413	2,087,972		
	County supervisors' fund.....	124,084	124,084	124,084					

79	Waterbury, Conn.	5,867,515	4,535,392	3,807,247	102,124	626,021	1,332,123	665,326	666,797
	City corporation	5,817,277	4,500,557	3,785,653	102,124	612,780	1,316,720		
	School district	50,238	34,835	21,594		13,241	15,403		

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

80	Somerville, Mass.	\$3,579,930	\$2,998,994	\$2,633,030	\$126,882	\$239,082	\$580,936		\$226,822	\$807,758
81	El Paso, Tex.	3,607,497	2,607,104	1,982,766	209,754	414,584	1,000,393		276,896	1,277,289
82	San Diego, Calif.	8,866,864	4,474,808	3,245,992	609,131	619,685	4,392,056	\$214,507		4,177,549
	City corporation	6,871,992	2,804,126	1,653,778	609,131	541,217	4,067,866			
	School district	1,994,872	1,670,682	1,592,214		78,468	324,190			
83	Fort Wayne, Ind.	5,612,326	3,416,537	2,570,831	660,868	184,838	2,195,789	384,521		1,811,268
	City corporation	3,521,605	1,686,151	981,032	660,868	44,251	1,835,454			
	School district	2,090,721	1,730,386	1,589,799		140,587	360,335			
84	Jacksonville, Fla.	6,427,188	4,001,254	2,592,271	881,971	527,012	2,425,934	1,441,063		984,871
	City corporation	5,217,271	3,128,404	1,825,927	881,971	420,506	2,088,867			
	School district	1,209,917	872,850	766,344		106,506	337,067			
85	Lawrence, Mass.	5,056,343	4,042,549	3,478,333	284,072	280,144	1,013,794	285,530		728,264
86	Schenectady, N. Y.	5,557,238	4,060,751	3,547,826	171,509	341,416	1,496,487	359,157		1,137,330
87	Evansville, Ind.	3,893,978	2,843,421	1,897,369	275,548	170,504	1,550,557	337,739		1,212,818
	City corporation	2,240,357	1,287,123	917,554	275,548	94,021	953,264			
	School district	1,653,591	1,556,298	979,815		76,483	597,293			
88	Knoxville, Tenn.	3,450,887	3,015,521	2,214,083	250,752	550,686	435,366	816,976		² 381,610
89	Savannah, Ga.	2,141,405	1,933,991	1,570,009	182,135	181,847	207,414		44,956	252,370
	City corporation	1,767,458	1,595,426	1,238,295	182,135	174,996	172,032			
	School district	373,947	338,565	331,714		6,851	35,382			
90	Allentown, Pa.	2,485,004	1,900,802	1,624,904	112,750	163,148	584,202	145,109		439,093
	City corporation	1,148,430	842,308	673,085	112,750	56,473	306,122			
	School district	1,336,574	1,058,494	951,819		106,675	278,080			
91	Bayonne, N. J.	4,979,685	4,216,021	3,180,988	476,748	558,285	763,664	200,429		563,235
92	Wichita, Kans.	4,114,001	2,515,280	2,108,834	12,966	393,480	1,598,721	551,097		1,047,624
	City corporation	2,169,059	1,186,902	897,709	12,966	276,227	982,157			
	School district	1,944,942	1,328,378	1,211,125		117,253	616,564			
93	Harrisburg, Pa.	3,230,144	2,462,675	2,069,363	143,336	249,976	767,469	260,975		506,494
	City corporation	1,764,993	1,208,378	912,699	143,336	152,343	556,615			
	School district	1,465,151	1,254,297	1,156,664		97,633	210,854			

¹ For explanation of difference in amounts reported in this column and total payments reported for outlays in Table 17, see text discussion of Table 17, p. 44.

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

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
94	Manchester, N. H.....	\$3,050,683	\$2,592,762	\$2,154,315	\$156,732	\$281,715	\$457,921	\$39,948	\$417,973
95	Long Beach, Calif.....	11,800,594	3,999,264	3,267,163	431,012	301,089	7,801,330	5,162,125	2,639,205
	City corporation.....	9,273,587	2,708,253	2,071,128	431,012	206,113	6,565,334		
	School district.....	2,527,007	1,291,011	1,196,035		94,976	1,235,996		
96	Peoria, Ill.....	2,598,528	2,142,140	2,030,313	2,406	109,421	456,388	34,561	421,827
	City corporation.....	1,481,714	1,086,848	1,028,777	2,406	55,665	394,866		
	School district.....	994,395	946,559	897,257		49,302	47,836		
	Pleasure driveway and park district.....	122,419	108,733	104,279		4,454	13,686		
97	Tampa, Fla.....	3,986,862	1,848,180	1,361,933	171,107	315,140	2,138,682	1,715,409	423,273
	City corporation.....	3,251,354	1,322,832	892,937	171,107	258,788	1,928,522		
	School district.....	735,508	525,348	468,996		56,352	210,160		
98	South Bend, Ind.....	5,797,691	2,706,952	2,202,032	263,160	241,760	3,090,739	689,300	2,401,439
	City corporation.....	3,772,039	1,295,449	927,574	263,160	104,715	2,476,590		
	School district.....	2,025,652	1,411,503	1,274,458		137,045	614,149		
99	St. Joseph, Mo.....	2,841,099	1,941,980	1,823,858	2,506	115,616	899,119		\$480,980
	City corporation.....	1,890,902	991,783	923,882	2,506	65,395	899,119		
	School district.....	950,197	950,197	899,976		50,221			1,380,099
100	Wilkes-Barre, Pa.....	3,408,414	2,127,576	1,981,627	5,840	140,109	1,280,838	651,774	629,064
	City corporation.....	1,948,762	1,119,114	1,003,525	5,840	109,749	829,648		
	School district.....	1,459,652	1,008,462	978,102		30,360	451,190		
101	Sioux City, Iowa.....	4,067,943	2,375,475	2,069,456	143,672	162,347	1,692,468	200,086	1,492,382
	City corporation.....	2,378,574	1,063,888	849,863	143,672	70,353	1,314,686		
	School district.....	1,689,369	1,311,587	1,219,593		91,994	377,782		

102	Rockford, Ill.....	3,582,557	2,236,052	1,902,260	133,157	200,635	1,346,505	547,146	799,359
	City corporation.....	1,944,057	1,111,985	846,978	133,157	131,850	832,072		
	School district.....	1,536,125	1,066,166	1,000,830		65,336	469,959		
	Park district.....	102,375	57,901	54,452		3,449	44,474		
103	Portland, Me.....	4,457,875	3,228,857	2,568,303	220,554	440,000	1,229,018	648,231	580,787
	City corporation.....	3,737,738	2,871,788	2,551,727	79,257	240,804	865,950		
	Bridge district.....	21,943	21,943	13,862		8,081			
	Water district.....	680,205	317,137	2,714	140,985	173,438	363,068		
	Pier site district.....	17,989	17,989		312	17,677			
104	Gary, Ind.....	3,527,869	2,388,861	2,265,010	12,962	110,889	1,139,008	422,127	716,881
	City corporation.....	1,858,894	1,053,774	997,076	12,962	43,736	805,120		
	School district.....	1,668,975	1,335,087	1,267,934		67,153	333,888		
105	Hamtramck, Mich.....	3,407,938	2,050,877	1,494,214	341,925	214,738	1,357,061	905,085	451,976
	City corporation.....	2,110,295	1,275,222	842,313	341,925	90,984	835,073		
	School district.....	1,297,643	775,655	651,901		123,754	521,988		
106	Little Rock, Ark.....	3,399,350	1,587,038	1,403,977	13,680	169,381	1,812,312	1,502,163	310,149
	City corporation.....	1,213,909	784,831	722,581	13,680	48,570	429,078		
	School district.....	883,192	691,703	659,283		32,420	191,489		
	Sewer and street improvement district.....	1,302,249	110,504	22,113		88,391	1,191,745		
107	Troy, N. Y.....	3,937,610	2,870,336	2,439,379	140,308	290,649	1,067,274	518,584	548,690
	City corporation.....	3,624,640	2,558,715	2,132,564	140,308	285,843	1,065,925		
	Lansingburg school district.....	168,486	167,489	162,683		4,806	997		
	County supervisors' fund.....	144,484	144,132	144,132			352		
108	Charleston, S. C.....	4,710,788	2,721,124	1,576,544	677,192	467,388	1,989,664	1,475,188	514,476
	City corporation.....	4,103,815	2,320,433	1,200,642	677,192	442,599	1,783,382		
	School district.....	606,973	400,691	375,902		24,789	206,282		
109	Sacramento, Calif.....	6,369,497	3,763,499	2,933,861	304,737	524,901	2,605,998	1,267,618	1,338,380
	City corporation.....	4,000,090	2,144,603	1,539,908	304,737	299,958	1,855,487		
	School district.....	2,369,407	1,618,896	1,393,953		224,943	750,511		
110	Binghamton, N. Y.....	4,634,304	2,840,660	2,514,739	175,577	150,344	1,793,644	1,203,234	590,410
111	Johnstown, Pa.....	3,486,449	2,015,698	1,765,957	769	248,972	1,470,751	851,525	619,226
	City corporation.....	2,083,416	886,483	743,797	769	141,917	1,196,933		
	School district.....	1,403,033	1,129,215	1,022,160		107,055	273,818		
112	East St. Louis, Ill.....	1,851,657	1,548,086	1,352,568		195,518	303,571	121,438	425,009
	City corporation.....	920,179	725,802	619,684		106,118	194,377		
	School district.....	789,833	715,161	662,455		52,706	74,672		
	Park district.....	141,645	107,123	70,429		36,694	34,522		
113	Saginaw, Mich.....	3,579,471	2,352,394	1,920,685	182,887	248,822	1,227,077	467,632	759,445
	City corporation.....	2,001,925	1,137,478	823,034	182,887	131,557	864,447		
	School district.....	1,577,546	1,214,916	1,097,651		117,265	362,630		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
114	Terre Haute, Ind.	\$3,006,196	\$2,000,932	\$1,832,155	\$47,708	\$121,069	\$1,005,264	\$204,021	\$801,243
	City corporation	1,743,780	905,711	777,799	47,708	80,204	838,069		
	School district	1,262,416	1,095,221	1,054,356		40,865	167,195		
115	Pawtucket, R. I.	3,425,217	2,299,196	1,724,792	211,567	362,837	1,126,021	620,592	505,429
116	Hoboken, N. J.	4,207,573	4,121,716	3,034,751	329,881	757,084	85,857	\$566,536	652,393
117	Passaic, N. J.	4,052,481	2,779,512	2,455,239		324,273	1,272,969	1,062,644	210,325
118	Springfield, Ohio	2,193,411	1,586,493	1,278,083	89,247	219,163	606,918	113,547	493,371
	City corporation	1,224,044	783,123	569,157	89,247	124,719	440,921		
	School district	969,367	803,370	708,926		94,444	165,997		
119	Lansing, Mich.	6,768,454	3,572,006	1,767,294	1,475,406	329,306	3,196,448	1,663,966	1,532,482
	City corporation	5,528,265	2,698,237	894,577	1,475,406	329,306	2,830,028		
	School district	1,240,189	873,769	872,717			366,420		
120	Chester, Pa.	2,087,438	1,240,424	1,057,511	600	182,313	847,014	538,572	308,442
	City corporation	976,542	536,519	434,450	600	101,469	440,023		
	School district	1,110,896	703,905	623,061		80,844	406,991		
121	Racine, Wis.	2,468,354	1,989,936	1,679,010	121,435	189,491	478,418	68,084	546,502
122	Chattanooga, Tenn.	2,528,587	1,692,242	1,324,192	26,810	341,240	836,345	689,585	146,760
123	Brockton, Mass.	3,227,452	2,752,019	2,355,227	146,572	250,220	475,433	310,692	786,125
124	Altoona, Pa.	2,716,318	1,647,112	1,399,049	90,757	157,306	1,069,206	635,547	433,659
	City corporation	1,280,460	858,194	675,852	90,757	91,585	422,266		
	School district	1,435,858	788,918	723,197		65,721	646,940		
125	New Britain, Conn.	2,620,773	2,061,335	1,770,712	79,546	211,077	559,438	68,142	627,580

126	Highland Park, Mich.....	4,339,778	3,063,268	2,559,703	168,492	335,073	1,276,510	304,724	971,786
	City corporation.....	2,546,641	1,798,639	1,436,801	168,492	193,346	748,002		
	School district.....	1,793,137	1,264,629	1,122,902		141,727	528,508		
127	Mobile, Ala.....	1,950,621	1,467,154	1,138,497	134,372	194,285	483,467	394,231	89,236
	City corporation.....	1,401,952	1,013,738	696,470	134,372	182,896	388,214		
	School district.....	548,669	453,416	442,027		11,389	95,253		
128	Berkeley, Calif.....	2,740,665	2,331,944	2,149,192	3,643	179,109	408,721	251,300	660,021
	City corporation.....	1,192,886	946,805	891,617	3,643	51,545	246,081		
	School district.....	1,547,779	1,385,139	1,257,575		127,564	162,640		
129	Springfield, Ill.....	2,697,784	1,993,940	1,502,709	364,594	126,637	703,844	132,270	836,114
	City corporation.....	1,710,853	1,078,910	630,976	364,594	83,340	631,943		
	School district.....	869,927	819,032	780,764		38,268	50,895		
	Pleasure driveway and park district.....	117,004	95,998	90,969		5,029	21,006		
130	Bethlehem, Pa.....	2,751,644	1,550,179	1,153,536	84,724	311,919	1,201,465	591,724	609,741
	City corporation.....	1,494,479	695,135	434,418	84,724	175,993	799,344		
	School district.....	1,257,165	855,044	719,118		135,926	402,121		
131	Huntington, W. Va.....	2,860,719	1,538,219	1,414,410	14,199	109,610	1,322,500	292,235	1,030,265
	City corporation.....	1,468,745	620,440	563,104	14,199	43,137	848,305		
	School district.....	1,391,974	917,779	851,306		66,473	474,195		
132	Holyoke, Mass.....	5,107,013	3,649,769	2,507,832	930,249	211,688	1,457,244	459,171	998,073
133	Lincoln, Nebr.....	3,459,197	2,134,345	1,507,423	406,158	220,764	1,324,852	391,006	933,846
	City corporation.....	2,046,085	1,041,860	518,254	406,158	117,448	1,004,225		
	School district.....	1,310,385	1,082,810	979,753		103,057	227,575		
	Sanitary district.....	102,727	9,675	9,416		259	93,052		
134	Winston-Salem, N. C.....	4,323,014	1,749,890	1,157,652	108,583	483,655	2,573,124	2,200,607	372,517
135	Cicero, Ill.....	2,470,391	1,530,576	1,251,234	137,781	141,561	939,815	318,586	621,229
	City corporation.....	1,387,591	806,888	581,418	137,781	87,689	580,703		
	School district.....	968,815	700,616	653,343		47,273	268,199		
	Park district.....	113,985	23,072	16,473		6,599	90,913		
136	Quincy, Mass.....	4,077,670	2,608,039	2,217,773	120,257	270,009	1,469,631	1,065,745	403,886
137	East Orange, N. J.....	3,121,318	2,458,291	1,984,526	189,522	284,243	663,027	61,401	601,626
138	Portsmouth, Va.....	2,417,154	1,599,523	951,612	174,447	473,464	817,631	876,788	² 59,157
139	Covington, Ky.....	1,471,958	1,332,128	1,016,241	166,670	149,217	139,830	192,724	332,554
	City corporation.....	1,073,281	962,102	674,538	166,670	120,894	111,179		
	School district.....	398,677	370,026	341,703		28,323	28,651		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44.

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

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public-service enterprises (Table 15)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000—Continued									
140	Macon, Ga.....	\$2,053,062	\$1,389,003	\$1,123,990	\$164,359	\$100,654	\$664,059		\$354,338
	City corporation.....	1,474,118	1,017,647	752,995	164,359	100,293	456,471		
	School district.....	578,944	371,356	370,995		361	207,588		
141	Roanoke, Va.....	2,320,691	1,500,520	1,288,378	17,796	194,346	820,171	560,154	260,017
142	Jackson, Mich.....	2,620,593	1,581,240	1,283,739	114,965	182,536	1,039,353	639,968	399,385
	City corporation.....	1,962,968	936,928	675,530	114,965	146,433	1,026,040		
	School district.....	657,625	644,312	608,209		36,103	13,313		
143	Shreveport, La.....	3,961,812	1,865,202	1,403,410	133,522	328,270	2,096,610	1,082,889	1,013,721
	City corporation.....	2,646,483	1,260,424	897,480	133,522	229,422	1,386,059		
	School district.....	1,315,329	604,778	505,930		98,848	710,551		
144	Wheeling, W. Va.....	3,413,644	1,762,164	1,398,251	126,556	237,357	1,651,480	1,048,482	602,998
	City corporation.....	2,385,249	931,696	695,659	126,556	199,481	1,453,553		
	School district.....	1,028,395	830,468	792,592		37,876	197,927		
145	Niagara Falls, N. Y.....	4,645,835	2,521,654	1,957,407	108,525	455,722	2,124,181	1,034,207	1,089,974
146	Lancaster, Pa.....	1,780,065	1,254,748	984,635	183,865	86,248	525,317	396,591	128,726
	City corporation.....	986,752	649,481	435,495	183,865	30,121	337,271		
	School district.....	793,313	605,267	549,140		56,127	188,046		
147	Fresno, Calif.....	3,187,794	2,476,465	2,316,827	6,208	153,430	711,329	116,112	595,217
	City corporation.....	1,725,211	1,188,691	1,144,994	6,208	37,489	536,520		
	School district.....	1,462,583	1,287,774	1,171,833		115,941	174,809		
148	Augusta, Ga.....	2,405,824	1,818,776	1,510,792	137,541	170,443	587,048	144,161	442,887
	City corporation.....	1,763,655	1,327,129	1,020,813	137,541	168,775	436,526		
	School district.....	642,169	491,647	489,979		1,668	150,522		

149	Pasadena, Calif.....	9,774,649	4,232,385	2,780,731	1,177,815	273,839	5,542,264	3,588,792	1,953,472
	City corporation.....	7,383,507	2,637,023	1,302,069	1,177,815	157,139	4,746,484		
	School district.....	2,391,142	1,595,362	1,478,662		116,700	795,780		
150	Lakewood, Ohio.....	3,463,057	2,267,155	1,588,536	190,588	488,031	1,195,902	439,845	756,057
	City corporation.....	1,617,889	972,623	534,344	190,588	247,691	645,266		
	School district.....	1,845,168	1,294,532	1,054,192		240,340	550,636		
151	Topeka, Kans.....	2,425,670	1,699,827	1,369,243	183,298	147,286	725,843	\$2,530	728,373
	City corporation.....	1,518,091	946,257	629,933	183,298	133,026	571,834		
	School district.....	907,579	753,570	739,310		14,260	154,009		
152	Davenport, Iowa.....	3,202,922	1,732,902	1,584,794	19,783	128,325	1,470,020	315,052	1,154,968
	City corporation.....	2,001,734	843,086	742,014	19,783	81,289	1,158,648		
	School district.....	1,201,188	889,816	842,780		47,036	311,372		
153	Atlantic City, N. J.....	8,310,881	5,031,983	4,080,132	232,024	719,827	3,278,898	2,692,377	586,521
154	Kalamazoo, Mich.....	2,868,406	1,754,790	1,434,821	143,851	176,118	1,113,616	338,151	775,465
	City corporation.....	1,527,140	855,521	641,370	143,851	70,300	671,619		
	School district.....	1,341,266	899,269	793,451		105,818	441,997		
155	Wichita Falls, Tex.....	2,359,818	1,165,803	579,711	116,380	469,712	1,194,015	773,953	420,062
	City corporation.....	829,197	556,254	271,770	116,380	168,104	272,943		
	School district.....	691,153	367,783	297,220		70,563	323,370		
	Water improvement district.....	839,468	241,766	10,721		231,045	597,702		
156	Newton, Mass.....	3,849,716	3,214,576	2,804,543	120,791	289,242	635,140	17,800	617,340
157	Malden, Mass.....	2,757,373	1,917,236	1,629,104	84,024	203,508	840,137	314,007	526,130
158	Charlotte, N. C.....	3,123,831	1,555,612	1,053,896	236,733	294,983	1,538,219	832,121	706,098
159	Cedar Rapids, Iowa.....	2,224,974	1,459,384	1,199,543	108,036	151,805	765,590	4,724	770,314
	City corporation.....	1,004,589	631,998	456,131	108,036	67,831	372,591		
	School district.....	1,220,385	827,386	743,412		83,974	392,999		

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

160	Haverhill, Mass.....	\$2,600,666	\$2,129,865	\$1,945,300	\$101,073	\$83,492	\$470,801	\$180,421	\$290,380
161	Oak Park, Ill.....	2,631,448	1,826,442	1,485,141	165,928	175,373	805,006	\$9,269	814,275
	City corporation.....	1,378,062	867,193	592,208	165,928	109,057	511,469		
	School district.....	1,200,606	907,634	854,166		53,468	292,972		
	Park district.....	52,180	51,615	38,767		12,848	565		
162	New Castle, Pa.....	1,561,831	1,169,652	1,056,657		112,995	392,179	83,697	308,482
	City corporation.....	661,845	423,535	388,915		34,620	238,310		
	School district.....	899,986	746,117	667,742		78,375	153,869		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS						Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest				For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)	Interest (Table 16)				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued										
163	Kenosha, Wis.....	\$2,962,265	\$1,668,193	\$1,472,488	\$79,378	\$116,327	\$1,294,072	\$591,674		\$702,398
164	York, Pa.....	1,196,507	999,601	936,663		62,938	196,906		\$70,261	267,167
	City corporation.....	570,217	410,595	361,528		49,067	159,622			
	School district.....	626,290	589,006	575,135		13,871	37,284			
165	Decatur, Ill.....	1,533,853	1,297,828	916,013	255,347	126,468	236,025		551,942	787,967
	City corporation.....	922,907	717,731	365,445	255,347	96,939	205,176			
	School district.....	610,946	580,097	550,568		29,529	30,849			
166	Woonsocket, R. I.....	2,016,036	1,681,994	1,178,972	111,963	391,059	334,042	237,519		96,523
167	McKeesport, Pa.....	2,079,415	1,504,760	1,197,841	175,156	131,763	574,655	314,990		259,665
	City corporation.....	1,205,806	783,264	532,508	175,156	75,600	422,542			
	School district.....	873,609	721,496	665,333		56,163	152,113			
168	Bay City, Mich.....	2,831,706	1,962,721	1,301,638	380,973	280,110	868,985	297,657		571,328
	City corporation.....	1,974,560	1,182,852	656,076	380,973	145,803	791,708			
	School district.....	857,146	779,869	645,562		134,307	77,277			
169	Hammond, Ind.....	4,174,927	1,672,925	1,362,913	168,341	141,671	2,502,002		25,951	2,527,953
	City corporation.....	3,351,359	849,357	612,200	168,341	68,816	2,502,002			
	School district.....	823,568	823,568	750,713		72,855				
170	Mount Vernon, N. Y.....	3,821,637	2,810,563	2,271,711	165,821	373,031	1,011,074	770,306		240,768
	City corporation.....	2,111,739	1,555,136	1,094,729	165,821	294,586	556,603			
	School district.....	1,709,898	1,255,427	1,176,982		78,445	454,471			
171	Elmira, N. Y.....	2,199,909	1,811,520	1,486,153	158,497	166,870	388,389	135,691		252,698
172	Beaumont, Tex.....	2,731,972	1,258,550	852,432	167,612	238,506	1,473,422	1,207,747		265,675
173	Galveston, Tex.....	2,281,795	1,504,741	1,105,168	157,353	242,220	777,054	140,810		636,244
174	Chelsea, Mass.....	2,346,068	2,069,439	1,788,197	50,667	230,575	276,629	182,349		94,280

175	Charleston, W. Va.	1,894,218	1,268,009	1,098,427	9,287	160,295	726,209	197,738	923,947
	City corporation	1,025,111	609,851	514,034	9,287	86,530	415,260		
	School district	969,107	658,158	584,393		73,765	310,949		
176	Medford, Mass.	2,249,238	1,676,828	1,425,149	79,666	172,013	572,410	37,028	535,382
177	Perth Amboy, N. J.	2,803,951	1,757,743	1,197,731	234,695	325,317	1,046,208	738,432	307,776
178	Pittsfield, Mass.	2,043,422	1,488,456	1,330,527	26,990	130,939	554,966	1,093	556,059
179	Stockton, Calif.	2,691,112	1,798,867	1,608,299	6,606	183,962	892,245	182,558	709,687
	City corporation	1,675,527	993,974	882,267	6,606	105,101	681,553		
	School district	1,015,585	804,893	726,032		78,861	210,692		
180	Lima, Ohio	3,294,149	1,460,209	853,619	117,994	488,596	1,833,940	1,612,834	221,106
	City corporation	2,172,631	865,082	331,090	117,994	415,998	1,307,549		
	School district	1,121,518	595,127	522,529		72,598	526,391		
181	Montgomery, Ala.	1,706,530	1,260,851	885,750	114,518	260,583	445,679	396,563	49,116
182	Madison, Wis.	3,288,293	2,079,426	1,711,901	133,140	234,385	1,208,867	312,970	895,897
183	Greensboro, N. C.	3,547,135	1,019,695	733,417	156,551	129,727	2,527,440	2,273,800	253,640
184	Lexington, Ky.	1,726,633	1,210,878	1,089,730	3,373	117,775	515,755	308,568	207,187
185	East Chicago, Ind.	2,338,477	1,206,098	1,133,772		72,326	1,132,379	281,892	850,487
	City corporation	1,327,500	663,688	625,322		38,366	663,812		
	School district	1,010,977	542,410	508,450		33,960	468,567		
186	Pueblo, Colo.	2,606,073	1,703,709	1,138,045	300,611	265,053	902,364	486,123	416,241
	City corporation	1,804,925	1,158,395	609,259	300,611	248,525	646,530		
	School district	801,148	545,314	528,786		16,528	255,834		
187	Pontiac, Mich.	2,099,711	1,592,922	1,196,037	147,908	248,977	506,789	289,227	796,016
	City corporation	1,255,378	869,747	555,111	147,908	166,728	385,631		
	School district	844,333	723,175	640,926		82,249	121,158		
188	Fitchburg, Mass.	2,318,520	1,813,922	1,571,423	102,458	140,041	504,598	239,645	264,953
189	New Rochelle, N. Y.	3,368,569	2,854,245	2,634,730	487	219,028	514,324	207,908	306,416
190	Salem, Mass.	2,289,816	1,790,325	1,552,787	119,232	118,306	499,491	40,619	458,872
191	Evanston, Ill.	4,121,840	1,964,292	1,672,363	149,847	142,082	2,157,548	1,649,526	508,022
	City corporation	2,207,665	1,035,533	810,640	149,847	75,046	1,172,132		
	School district	1,908,895	923,479	856,469		67,010	985,416		
	Park district	5,280	5,280	5,254		26			
192	San Jose, Calif.	3,027,384	1,391,241	1,310,701		80,540	1,636,143	399,117	1,237,026
	City corporation	1,955,292	529,419	491,513		37,906	1,425,873		
	School district	1,072,092	861,822	819,188		42,634	210,270		
193	Butte, Mont.	1,070,347	1,022,028	860,266		161,762	48,319	75,272	123,591
	City corporation	633,590	586,572	444,245		142,327	47,018		
	School district	436,757	435,456	416,021		19,435	1,301		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44.

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
194	West Hoboken, N. J.....	\$1,564,161	\$1,221,599	\$1,089,507		\$132,092	\$342,562	\$275,256	\$67,306
195	Williamsport, Pa.....	1,131,692	966,182	904,665		\$1,194	60,323		
	City corporation.....	547,624	404,395	376,316		1,194	26,885		\$108,862
	School district.....	584,068	561,787	528,349			33,438		274,372
196	Brookline, Mass.....	3,154,656	2,555,295	2,274,749	125,952	154,594	599,361	170,138	429,223
197	Jamestown, N. Y.....	2,823,288	1,778,606	1,322,217	280,904	175,485	1,044,682	477,830	566,852
	City corporation.....	1,584,146	998,367	614,449		280,904	585,779		
	School district.....	1,205,928	747,025	674,554			458,903		
	County supervisors' fund.....	33,214	33,214	33,214					
198	Hamilton, Ohio.....	2,286,843	1,779,490	803,508	693,782	282,200	507,353		541,343
	City corporation.....	1,692,430	1,282,240	343,537	693,782	244,921	410,190		1,048,696
	School district.....	594,413	497,250	459,971		37,279	97,163		
199	Muskegon, Mich.....	2,714,400	1,505,848	1,195,399	128,665	181,784	1,208,552	572,326	636,226
	City corporation.....	1,895,268	776,718	511,660	128,665	136,393	1,118,350		
	School district.....	819,132	729,130	683,739		45,391	90,002		
200	Waco, Tex.....	1,502,076	1,353,248	1,054,444	122,567	176,237	148,828	95,836	244,664
201	Everett, Mass.....	2,037,431	1,764,652	1,499,039	72,807	192,806	272,779	18,161	254,618
202	Springfield, Mo.....	1,091,069	898,691	842,346	3,802	52,543	192,378	135,311	57,067
	City corporation.....	480,345	390,042	377,976		3,802	8,264		
	School district.....	610,724	508,649	464,370			102,075		
203	Muncie, Ind.....	1,330,676	1,000,201	906,471	20,179	73,551	330,475	124,418	454,893
	City corporation.....	680,391	383,878	343,141	20,179	20,558	296,513		
	School district.....	650,285	616,323	563,330		52,993	33,962		

204	Lorain, Ohio.....	1,985,963	1,533,575	1,098,042	113,035	322,498	452,388	94,871	547,259
	City corporation.....	1,226,547	861,718	530,856	113,035	217,827	364,829		
	School district.....	759,416	671,857	567,186		104,671	87,559		
205	Chicopee, Mass.....	2,263,616	1,586,397	1,168,129	325,649	92,619	677,219	27,311	649,908
206	Dubuque, Iowa.....	2,383,247	1,172,893	950,532	77,238	145,123	1,210,354	637,335	573,019
	City corporation.....	1,690,480	685,388	531,173	77,238	76,977	1,005,092		
	School district.....	692,767	487,505	419,359		68,146	205,262		
207	Battle Creek, Mich.....	1,440,412	1,201,325	1,051,919	77,815	71,591	239,087	218,594	457,681
	City corporation.....	727,985	572,732	446,720	77,815	48,197	155,253		
	School district.....	712,427	628,593	605,199		23,394	83,834		
208	Columbia, S. C.....	1,443,603	1,132,385	808,854	140,164	183,367	311,218	102,209	209,009
	City corporation.....	958,788	800,445	509,922	140,164	150,359	158,343		
	School district.....	484,815	331,940	298,932		33,008	152,875		
209	Joliet, Ill.....	2,335,483	1,314,093	1,049,138	135,050	129,905	1,021,390	610,403	410,987
	City corporation.....	1,278,161	613,692	396,761	135,050	81,881	664,469		
	School district.....	1,036,780	681,234	633,210		48,024	355,546		
	Park district.....	20,542	19,167	19,167			1,375		
210	Superior, Wis.....	1,796,249	1,384,704	1,288,766		95,938	411,545	53,495	358,050
211	Stamford, Conn.....	1,863,350	1,659,142	1,495,071		164,071	204,208	135,077	339,285
	City corporation.....	1,002,539	822,127	752,831		69,296	180,412		
	Town.....	860,811	837,015	742,240		94,775	23,796		
212	Aurora, Ill.....	2,442,194	1,059,039	847,862	143,420	67,757	1,383,155	1,012,387	370,768
	City corporation.....	1,660,375	619,845	431,637	143,420	44,788	1,040,530		
	School district.....	781,819	439,194	416,225		22,969	342,625		
213	Taunton, Mass.....	2,351,940	1,692,561	1,103,872	428,515	160,174	659,379	295,265	364,114
214	Council Bluffs, Iowa.....	2,044,252	1,141,009	928,838	122,867	89,304	903,243	356,807	546,436
	City corporation.....	1,222,197	567,013	387,257	122,867	56,889	655,184		
	School district.....	822,055	573,996	541,581		32,415	248,059		
215	Rock Island, Ill.....	1,146,047	803,846	660,410	62,817	80,619	342,201	93,637	435,838
	City corporation.....	677,974	395,043	276,105	62,817	56,121	282,931		
	School district.....	468,073	408,803	384,305		24,498	59,270		
216	Portsmouth, Ohio.....	1,932,412	1,034,926	722,412	123,697	188,817	897,486	588,803	308,683
	City corporation.....	1,385,689	549,651	302,942	123,697	123,012	836,038		
	School district.....	546,723	485,275	419,470		65,805	61,448		
217	Quincy, Ill.....	1,348,705	972,166	804,770	122,014	45,382	376,539	77,818	454,357
	City corporation.....	822,660	545,354	387,234	122,014	36,106	277,306		
	School district.....	507,328	409,095	399,819		9,276	98,235		
	Sanitary district.....	18,717	17,717	17,717			1,000		

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44

TABLE 4.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1924—Continued

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

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of governmental-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For expenses and interest			For outlays ¹ (Table 17)		Governmental-cost payments	Payments for expenses and interest
			Total	Expenses of general departments (Table 12)	Expenses of public service enterprises (Table 15)				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued									
218	Austin, Tex.	\$1,896,764	\$1,324,486	\$846,465	\$312,990	\$165,031	\$572,278	\$113,631	\$458,647
	City corporation	1,425,125	956,667	481,521	312,990	162,156	468,458		
	School district	471,639	367,819	364,944		2,875	103,820		
219	New Brunswick, N. J.	1,944,718	1,580,695	1,228,606	153,847	198,242	364,023	159,356	204,667
220	Waterloo, Iowa	2,056,582	1,204,245	961,766	92,844	149,635	852,337	3,781	848,556
	City corporation	1,387,026	554,501	400,287		61,370	832,525		
	School district	669,556	649,744	561,479		88,265	19,812		
221	Easton, Pa.	1,641,595	996,310	920,783		75,497	645,285	459,239	186,046
	City corporation	771,947	442,896	409,243		30	329,051		
	School district	869,648	553,414	511,540		41,874	316,234		
222	Ogden, Utah	1,680,471	1,216,272	905,291	60,718	250,263	464,199	39,890	424,309
	City corporation	1,020,026	641,386	377,184		203,484	378,640		
	School district	660,445	574,886	528,107		46,779	85,559		
223	Danville, Ill.	1,631,028	706,721	637,121		69,600	924,307	182,214	742,093
	City corporation	793,157	371,819	336,172		35,647	421,338		
	School district	837,871	334,902	300,949		33,953	502,969		
224	Wilmington, N. C.	1,121,947	987,206	723,056		88,038	134,741	87,541	47,200
	City corporation	717,755	641,538	416,597		88,038	76,217		
	School district	404,192	345,668	306,459		39,209	58,524		
225	Auburn, N. Y.	1,454,278	1,152,660	973,227	119,612	59,821	301,618	175,450	126,168
226	Kokomo, Ind.	1,251,223	637,391	592,180		9,446	613,832	\$36,377	650,209
	City corporation	835,335	302,446	278,112		9,446	532,889		
	School district	415,888	334,945	314,068			80,943		
227	Newport News, Va.	1,577,200	900,967	731,386		2,723	676,233	528,450	147,783
228	Poughkeepsie, N. Y.	1,964,120	1,291,928	1,069,216		84,436	672,192	373,033	299,159

229	Hazleton, Pa.	946,280	809,493	726,113		83,380	136,787		21,020	157,807
	City corporation	425,336	297,495	250,314		47,181	127,841			
	School district	520,944	511,998	475,799		36,199	8,946			
230	Orange, N. J.	1,912,046	1,296,140	1,081,695	63,327	151,118	615,906	456,739		159,167
231	Amsterdam, N. Y.	1,607,750	1,070,612	911,201	106,200	53,211	537,138	213,244		323,894
	City corporation	652,043	521,646	389,242	106,200	26,204	130,397			
	School district	955,056	548,315	521,308		27,007	406,741			
	County supervisors' fund	651	651	651						
232	Petersburg, Va.	1,228,517	913,081	669,229	88,495	155,357	315,436	258,433		57,003
233	Norristown, Pa.	787,182	588,057	530,426	1,606	56,025	199,125	72,440		126,685
	City corporation	240,322	214,576	200,762	1,606	12,208	25,746			
	School district	546,860	373,481	329,664		43,817	173,379			
234	Waltham, Mass.	1,674,677	1,319,558	1,127,065	91,447	101,046	355,119	64,301		290,818
235	Lewiston, Me.	1,092,528	709,102	605,200	44,807	44,807	383,426	253,793		129,633
236	Green Bay, Wis.	1,819,527	1,193,528	980,830	67,184	145,514	625,999	352,060		273,939
237	Columbus, Ga.	1,306,418	920,935	787,564	65,128	68,243	385,483	94,153		291,330
238	Oshkosh, Wis.	1,663,268	1,388,897	1,150,374	190,375	48,148	274,371	18,792		255,579
239	Sheboygan, Wis.	1,567,082	1,104,965	970,440	68,452	66,073	462,117		57,702	519,819
240	Moline, Ill.	1,516,051	902,247	754,264	73,201	74,782	613,804	189,661		424,143
	City corporation	1,050,339	464,498	338,840	73,201	52,457	585,841			
	School district	465,712	437,749	415,424		22,325	27,963			
241	Watertown, N. Y.	1,866,495	1,218,619	1,035,788	93,720	89,111	647,876	1,379,494		² 731,618
242	Muskogee, Okla.	1,490,649	1,235,235	916,161	86,821	232,253	255,414		65,181	320,595
	City corporation	940,222	715,239	467,956	86,821	160,462	224,983			
	School district	550,427	519,996	448,205		71,791	30,431			
243	La Crosse, Wis.	1,741,610	1,056,405	880,563	64,375	111,467	685,205	238,100		447,105
244	Newburgh, N. Y.	1,180,531	1,017,837	869,383	71,857	76,597	162,694		17,475	180,169
245	Lynchburg, Va.	1,363,359	1,118,603	888,232	75,388	154,983	244,756		53,629	298,385
246	Colorado Springs, Colo.	2,292,481	1,349,140	1,105,821	83,694	159,625	943,341	494,137		449,204
	City corporation	1,080,145	690,598	473,722	83,694	133,182	389,547			
	School district	1,212,336	658,542	632,099		26,443	553,794			
247	Newport, R. I.	1,449,569	1,153,803	1,030,936	9,293	113,574	295,766	167,517		128,249
248	Pensacola, Fla.	693,215	665,749	442,940	64,465	158,344	27,466		17,427	44,893
	City corporation	500,350	473,291	295,111	64,465	113,715	27,059			
	School district	192,865	192,458	147,829		44,629	407			

¹ For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 17, see text discussion of Table 17, p. 44.

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