

U.S. DEPARTMENT OF COMMERCE  
DANIEL C. ROPER, *Secretary*  
BUREAU OF THE CENSUS  
WILLIAM LANE AUSTIN, *Director*

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FINANCIAL STATISTICS OF CITIES  
HAVING A POPULATION  
OF OVER 100,000

1932

Prepared under the supervision of  
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## LETTER OF TRANSMITTAL

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DEPARTMENT OF COMMERCE,  
BUREAU OF THE CENSUS,  
*Washington, D.C., June 20, 1934.*

SIR: I transmit herewith the annual report of the Bureau of the Census showing for the fiscal year 1932 the financial transactions of the 94 cities having an estimated population of over 100,000, the assessed valuation of the taxable property in those cities, the amount of taxes levied thereon for the fiscal year reported, their indebtedness, and specified assets at the close of that year. **The form of this presentation has been approved by the Census Advisory Committee of the Municipal Finance Officers' Association.**

The collection and compilation of these statistics, and the preparation of this volume, were under the supervision of Starke M. Grogan, chief statistician for financial statistics of States and cities, and Lemuel A. Carruthers, assistant chief statistician. The text discussion was prepared by Miss Cora Higgins.

Respectfully,

WILLIAM LANE AUSTIN,  
*Director of the Census.*

HON. DANIEL C. ROPER,  
*Secretary of Commerce.*

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# FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 100,000: 1932

## INTRODUCTION

**Scope of report.**—The present report of the Bureau of the Census is practically limited to a presentation of statistics of the financial transactions during the fiscal year 1932 of the 94 cities, each of which had a population of over 100,000, and of the financial condition of those cities at the close of the fiscal year reported.

The statistics are as accurate and as comparable as it has been feasible to compile from the records of the cities and relate to a number of subjects, the principal of which are (1) the total and per capita receipts from revenues and from the principal classes thereof; (2) the total and per capita payments for expenses, or operation and maintenance, and interest, and total outlays, and totals for each of the principal classes of expenses and outlays; (3) the total value of specified assets; (4) the total and per capita municipal indebtedness; and (5) the total assessed valuation of property subject to the general property tax, and total and per capita levies.

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

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

**Cities having a population of over 100,000 in 1932.**—In the tables of this report, with the exception of table 20, the cities are arranged in the order of their estimated population, and each is given a number corresponding to its position in the table. For convenience in finding the position in the table of the data for each of the cities, there is shown on page 8 a list of the cities arranged alphabetically by States, with the number assigned to each. The location of each of these cities is shown on the map of the United States on page 6.

## FINANCIAL STATISTICS OF CITIES

STATE AND CITY <sup>1</sup>	City number	STATE AND CITY <sup>1</sup>	City number	STATE AND CITY <sup>1</sup>	City number
ALABAMA:		MARYLAND:		Cincinnati.....	17
Birmingham.....	34	Baltimore.....	8	Cleveland.....	6
CALIFORNIA:		MASSACHUSETTS:		Columbus.....	28
Long Beach.....	53	Boston.....	9	Dayton.....	41
Los Angeles.....	5	Cambridge.....	75	Toledo.....	27
Oakland.....	29	Fall River.....	74	Youngstown.....	45
San Diego.....	51	Lowell.....	94	OKLAHOMA:	
San Francisco.....	11	Lynn.....	90	Oklahoma City.....	42
COLORADO:		New Bedford.....	76	Tulsa.....	55
Denver.....	30	Somerville.....	86	OREGON:	
CONNECTICUT:		Springfield.....	54	Portland.....	25
Bridgeport.....	56	Worcester.....	43	PENNSYLVANIA:	
Hartford.....	48	MICHIGAN:		Erie.....	70
New Haven.....	50	Detroit.....	4	Philadelphia.....	3
Waterbury.....	93	Flint.....	49	Pittsburgh.....	10
DELAWARE:		Grand Rapids.....	46	Reading.....	77
Wilmington.....	85	MINNESOTA:		Scranton.....	59
DISTRICT OF COLUMBIA:		Duluth.....	92	RHODE ISLAND:	
Washington.....	14	Minneapolis.....	15	Providence.....	37
FLORIDA:		St. Paul.....	33	TENNESSEE:	
Jacksonville.....	61	MISSOURI:		Chattanooga.....	66
Miami.....	84	Kansas City.....	19	Knoxville.....	78
Tampa.....	87	St. Louis.....	7	Memphis.....	36
GEORGIA:		NEBRASKA:		Nashville.....	52
Atlanta.....	31	Omaha.....	39	TEXAS:	
ILLINOIS:		NEW JERSEY:		Dallas.....	32
Chicago.....	2	Camden.....	71	El Paso.....	89
Peoria.....	80	Elizabeth.....	72	Fort Worth.....	47
INDIANA:		Jersey City.....	24	Houston.....	23
Evansville.....	88	Newark.....	18	San Antonio.....	38
Fort Wayne.....	68	Paterson.....	62	UTAH:	
Gary.....	81	Trenton.....	65	Salt Lake City.....	57
Indianapolis.....	21	NEW YORK:		VIRGINIA:	
South Bend.....	79	Albany.....	63	Norfolk.....	64
IOWA:		Buffalo.....	13	Richmond.....	44
Des Moines.....	58	New York.....	1	WASHINGTON:	
KANSAS:		Rochester.....	22	Seattle.....	20
Kansas City.....	67	Syracuse.....	40	Spokane.....	73
Wichita.....	69	Utica.....	91	Tacoma.....	82
KENTUCKY:		Yonkers.....	60	WISCONSIN:	
Louisville.....	26	OHIO:		Milwaukee.....	12
LOUISIANA:		Akron.....	35		
New Orleans.....	16	Canton.....	83		

<sup>1</sup> For form of government under which cities operate, as indicated by payments for operation and maintenance of general departments, see table 11, p. 104.

## DESCRIPTION OF GENERAL TABLES

**Number and character of general tables.**—The statistics of the 94 incorporated places covered by this report are presented in 20 general tables. Table 1 gives certain statistics relating to population and area. Tables 2 and 3 summarize the revenue receipts and governmental-cost payments by divisions of the city government, and make certain comparisons between those receipts and payments. Table 4 presents per capita averages, and table 5 the percent distribution of the receipts and payments shown in tables 2 and 3. Tables 6 to 10, inclusive, present detailed statistics relating to revenue receipts. Tables 11, 14, 15, and 16 give detailed statistics for governmental-cost payments. Table 12 summarizes certain groups of these payments and presents per capita averages therefor, and table 13 gives the percent distribution of these payments. Table 17 sets forth certain assets of cities. Tables 18 and 19 relate to municipal indebtedness. Table 20 presents statistics of the assessed valuation of property subject to taxation and the amounts and rates of tax levies.

**Groups of cities.**—The statistical data presented in this report are arranged in three principal groups, for each of which, as well as for the entire 94 cities, totals are given. Group I includes cities having a population of 500,000 and over; group II, cities having a population of 300,000 and less than 500,000; and group III, cities having a population of 100,000 and less than 300,000. The grouping is based upon the estimated population of the city as of the middle of the fiscal year reported.

**TABLE 1**

**Year of incorporation as a city.**—In the column under the heading "year of incorporation as a city" are given for 94 municipalities covered by the report the years in which they were organized as cities.

**Population.**—Except as indicated by footnotes, the table shows for each city the estimated population at the middle of the fiscal year reported, the date of which is shown in the preceding column. The estimates shown in the table are based upon the assumption that the increase in the population of the municipality during the period from April 1, 1930, to the date of estimate, the middle of the fiscal year reported, was at the same rate as the increase between the census enumeration of January 1, 1920, and that of April 1, 1930. Due allowance is made for any annexations or detachments of territory that may have taken place and of which the Bureau has been advised.

In separate columns is shown the population of each city as enumerated at the decennial censuses of 1930, 1920, and 1910.

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

The number and total population of cities having over 100,000 inhabitants at the middle of the fiscal year 1932 in each of the nine geographic divisions are shown in table I, which follows.

<b>Table I</b>					
GEOGRAPHIC DIVISION	Cities	Population	GEOGRAPHIC DIVISION	Cities	Population
United States.....	94	37,734,912			
New England.....	14	2,628,705	South Atlantic.....	9	2,372,107
Middle Atlantic.....	18	13,035,100	East South Central.....	6	1,239,200
East North Central.....	19	9,831,100	West South Central.....	8	1,946,700
West North Central.....	9	2,711,000	Mountain.....	2	440,000
			Pacific.....	9	3,531,000

**Area.**—The last column of the table shows, for each city, the land area subject to the administration of the city corporation on July 1, 1932.

TABLE 2

**Divisions of municipal government.**—The wide diversity of municipal organization is indicated by the number of divisions employed to provide the services usually supplied by local governmental bodies. In many cities all municipal functions are administered by the city corporation, while in others the functions of local government are carried on by two or more governments as independent units, each having the power of taxation, for the purpose for which it was constituted, over all or part of the territory of the city. In all cases there is the city corporation, which is charged with the administration of all municipal functions except those intrusted to independent districts created to provide specific services for the community; the extent of authority in each case being determined by general statutes or charter enactments.

The term "county" appears as the designation of independent governmental units in 18 of the cities of groups I and II, as follows: Chicago, Ill., Detroit, Mich., Los Angeles, Calif., Cleveland, Ohio, Pittsburgh, Pa., Milwaukee, Wis., Buffalo, N.Y., Minneapolis, Minn., Cincinnati, Ohio, Newark, N.J., Kansas City, Mo., Seattle, Wash., Indianapolis, Ind., Rochester, N.Y., Houston, Tex., Jersey City, N.J., Portland, Oreg., and Louisville, Ky. The data shown for these units include percentages of the entire data for the county government. The percent in each case being based upon the ratio between the assessed valuation of the city and that of the entire county. This treatment seems desirable because of the fact that in eight of the cities of these groups, viz, New York, N.Y., Philadelphia, Pa., St. Louis, Mo., Baltimore, Md., Boston, Mass., San Francisco, Calif., Washington, D.C., and New Orleans, La., the original county organization has been merged with that of the city. The addition of the county figures, therefore, places the cities of groups I and II on a more comparable basis than would be secured without such addition. The data for cities of these two groups however, are not comparable with those for cities of group III, with the exception of those for Denver, Colo., a municipality in which the county organization is merged with that of the city. For cities with county receipts and payments, this report presents correct statements of the revenue receipts of each of the divisions of government—city corporation, county, and school or other district—so far as such moneys were received by it, whether the revenues were collected by the divisions for which they were levied or by another division.

**Special tables for county cities.**—In the tables which follow there is a presentation of revenue receipts, payments for operation and maintenance and outlays of general departments, and gross and net debt for the 18 cities which include a percentage of county data. These tables show on a separate line the total and per capita figures for the county.

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

REVENUE RECEIPTS

City number	CITY	ALL REVENUES		TAXES						SPECIAL ASSESSMENTS AND SPECIAL CHARGES			
		Total	Per capita	General property		Special		Poll		Business and non-business license		Total	Per capita
				Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita		
2	CHICAGO, ILL.....	\$200,868,326	\$57.01	\$129,507,876	\$36.76					\$7,909,796	\$2.24	\$20,355,108	\$5.78
	County.....	11,662,962	3.31	2,113,772	.60					69,602	.02		
	All other.....	189,205,364	53.70	127,394,104	36.16					7,840,194	2.22	20,355,108	5.78
4	DETROIT, MICH.....	124,504,616	73.81	74,007,011	43.87	\$273,792	\$0.16			3,597,374	2.13	4,399,209	2.61
	County.....	17,540,755	10.40	11,573,037	6.86	234,043	.14			3,039,046	1.80	33,684	.02
	All other.....	106,963,861	63.41	62,433,974	37.01	39,749	.02			558,328	.33	4,365,525	2.59
5	LOS ANGELES, CALIF.....	136,831,419	101.36	78,064,770	57.83					5,531,175	4.10	12,600,653	9.33
	County.....	35,825,858	26.54	27,746,983	20.55					3,984,641	2.95	364,282	.27
	All other.....	101,005,561	74.82	50,317,787	37.28					1,546,534	1.15	12,236,371	9.06
6	CLEVELAND, OHIO.....	62,756,002	67.98	41,865,871	45.35	379,963	.41			2,886,065	3.13	2,553,409	2.77
	County.....	9,728,547	10.54	6,371,544	6.90					1,150,296	1.25	1,101,341	1.19
	All other.....	53,027,455	57.44	35,494,327	38.45	379,963	.41			1,735,769	1.88	1,452,068	1.58
10	PITTSBURGH, PA.....	50,476,031	74.13	40,221,568	59.07			\$57,968	\$0.09	729,973	1.07	333,016	.49
	County.....	13,038,078	19.15	10,000,222	14.69			57,968	.09	485,249	.71		
	All other.....	37,437,953	54.98	30,221,346	44.38					244,724	.36	333,016	.49
12	MILWAUKEE, WIS.....	50,221,985	83.22	32,282,084	53.49	2,430,932	4.03			747,757	1.24	1,978,048	3.28
	County.....	12,933,387	21.43	6,992,717	11.59	543,473	.90			11,036	.02	40,170	.07
	All other.....	37,288,598	61.79	25,289,367	41.90	1,887,459	3.13			736,721	1.22	1,937,878	3.21
13	BUFFALO, N.Y.....	50,942,522	87.17	36,213,489	61.97	869,599	1.49			1,996,441	3.42	1,491,253	2.55
	County.....	7,670,432	13.13	6,165,933	10.55					666,647	1.14		
	All other.....	43,272,090	74.04	30,047,556	51.42	869,599	1.49			1,329,794	2.28	1,491,253	2.55
15	MINNEAPOLIS, MINN.....	28,155,582	58.45	20,586,283	42.74	70,785	.15			297,293	.62	2,260,816	4.69
	County.....	3,058,803	6.35	2,269,060	4.71	51,743	.11			7,311	.02	11,681	.02
	All other.....	25,096,779	52.10	18,317,223	38.03	19,042	.04			289,982	.60	2,249,135	4.67
17	CINCINNATI, OHIO.....	34,191,643	73.98	20,449,402	44.24	544,940	1.18			1,927,980	4.17	1,369,858	2.96
	County.....	5,364,392	11.61	3,406,485	7.37					763,706	1.65	383,530	.83
	All other.....	28,827,251	62.37	17,042,917	36.87	544,940	1.18			1,164,274	2.52	986,328	2.13

DESCRIPTION OF GENERAL TABLES

REVENUE RECEIPTS—Continued

City number	Table II—Continued CITY	ALL REVENUES		TAXES							SPECIAL ASSESSMENTS AND SPECIAL CHARGES		
				General property		Special		Poll		Business and non-business license			
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
18	NEWARK, N.J.	\$40,614,475	\$90.58	\$27,190,629	\$60.64	\$422,083	\$0.94	\$34,903	\$0.08	\$1,803,822	\$4.02	\$497,769	\$1.11
	County	8,074,256	18.01	6,203,828	13.84	166,400	.37					4,644	.01
	All other	32,540,219	72.57	20,986,801	46.80	255,683	.57	34,903	.08	1,803,822	4.02	493,125	1.10
19	KANSAS CITY, MO.	23,432,103	56.96	15,919,719	38.70					1,686,197	4.10	1,000,657	2.43
	County	3,411,854	8.29	2,830,681	6.88					8,442	.02		
	All other	20,020,249	48.67	13,089,038	31.82					1,677,755	4.08	1,000,657	2.43
20	SEATTLE, WASH.	33,474,457	88.91	16,516,375	43.87					227,726	.60	2,308,767	6.13
	County	5,150,291	13.68	4,462,763	11.85					28,190	.07	38,041	.10
	All other	28,324,166	75.23	12,053,612	32.02					199,536	.53	2,270,726	6.03
21	INDIANAPOLIS, IND.	17,755,855	47.42	15,719,931	41.99			50,735	.14	168,937	.45	452,308	1.21
	County	2,281,488	6.09	2,019,569	5.39			23,510	.06	5,768	.02	4,061	.01
	All other	15,474,367	41.33	13,700,362	36.60			27,225	.08	163,169	.43	448,247	1.20
22	ROCHESTER, N.Y.	31,746,068	94.76	19,696,604	58.80	274,621	.82			1,667,812	4.98	1,876,248	5.60
	County	3,456,007	10.32	2,096,467	6.26					418,906	1.25	968	(1)
	All other	28,290,061	84.44	17,600,137	52.54	274,621	.82			1,248,906	3.73	1,875,280	5.60
23	HOUSTON, TEX.	16,312,565	50.25	11,965,384	36.86					225,894	.70	1,228	(1)
	County	2,369,184	7.30	1,756,633	5.41					175,586	.54		
	All other	13,943,381	42.95	10,208,751	31.45					50,308	.16	1,228	(1)
24	JERSEY CITY, N.J.	28,234,792	88.01	19,082,078	59.48	186,734	.58	6,013	.02	1,670,851	5.21	122,328	.38
	County	6,082,183	18.96	5,071,237	15.81	108,051	.34			1,800	.01		
	All other	22,152,609	69.05	14,010,841	43.67	78,683	.24	6,013	.02	1,669,051	5.20	122,328	.38
25	PORTLAND, OREG.	19,697,775	63.38	13,409,170	43.14					802,422	2.58	1,484,592	4.78
	County	3,100,241	9.98	2,117,864	6.81					599,412	1.93		
	All other	16,597,534	53.40	11,291,306	36.33					203,010	.65	1,484,592	4.78
26	LOUISVILLE, KY.	14,925,317	48.36	10,841,247	35.13					600,754	1.95	64,853	.21
	County	1,777,229	5.76	1,740,232	5.64					5,612	.02		
	All other	13,148,088	42.60	9,101,015	29.49					595,142	1.93	64,853	.21

City number	Table II--Continued										
	CITY	FINES, FORFEITS, AND ESCHEATS		SUBVENTIONS AND GRANTS, DONATIONS, AND PENSION ASSESSMENTS		HIGHWAY PRIVILEGES, RENTS, AND INTEREST		EARNINGS OF GENERAL DEPARTMENTS		EARNINGS OF PUBLIC-SERVICE ENTERPRISES	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
2	CHICAGO, ILL.....	\$945,139	\$0.27	\$11,348,167	\$3.22	\$11,876,199	\$3.37	\$6,995,451	\$1.99	\$11,930,590	\$3.39
	County.....	43,748	.01	5,770,559	1.64	241,259	.07	3,424,022	.97		
	All other.....	901,391	.26	5,577,608	1.58	11,634,940	3.30	3,571,429	1.02	11,930,590	3.39
4	DETROIT, MICH.....	639,811	.38	9,877,078	5.86	2,217,877	1.31	7,849,038	4.65	21,643,426	12.83
	County.....	62,899	.04	652,505	.39	128,586	.08	1,816,955	1.08		
	All other.....	576,912	.34	9,224,573	5.47	2,089,291	1.23	6,032,083	3.57	21,643,426	12.83
	LOS ANGELES, CALIF.....	947,145	.70	6,154,458	4.56	3,233,651	2.40	3,383,394	2.51	26,916,173	19.94
	County.....	307,901	.23	404,519	.30	947,872	.70	2,045,382	1.52	24,278	.02
	All other.....	639,244	.47	5,749,939	4.26	2,285,779	1.70	1,338,012	.99	26,891,895	19.92
6	CLEVELAND, OHIO.....	453,852	.49	2,570,257	2.78	1,861,818	2.02	2,293,175	2.48	7,891,592	8.55
	County.....	8,723	.01	334,693	.36	240,889	.26	519,381	.56	1,680	(1)
	All other.....	445,129	.48	2,235,564	2.42	1,620,929	1.76	1,773,794	1.92	7,889,912	8.55
10	PITTSBURGH, PA.....	133,094	.20	3,350,948	4.92	1,424,226	2.09	1,154,790	1.70	3,070,448	4.51
	County.....	31,589	.05	1,019,739	1.50	611,439	.90	828,446	1.22	3,426	.01
	All other.....	101,505	.15	2,331,209	3.42	812,787	1.19	326,344	.48	3,067,022	4.50
12	MILWAUKEE, WIS.....	224,822	.37	7,438,765	12.33	616,225	1.02	2,004,600	3.32	2,498,752	4.14
	County.....	17,622	.03	4,408,166	7.30	70,583	.12	849,620	1.41		
	All other.....	207,200	.34	3,030,599	5.03	545,642	.90	1,154,980	1.91	2,498,752	4.14
13	BUFFALO, N.Y.....	77,793	.13	6,075,309	10.40	806,527	1.38	816,793	1.40	2,595,318	4.44
	County.....	4,050	.01	469,212	.80	63,039	.11	301,551	.52		
	All other.....	73,743	.12	5,606,097	9.60	743,488	1.27	515,242	.88	2,595,318	4.44
15	MINNEAPOLIS, MINN.....	161,850	.34	1,828,492	3.80	805,390	1.67	680,903	1.41	1,463,770	3.04
	County.....	37,384	.08	410,302	.85	75,315	.16	196,007	.41		
	All other.....	124,466	.26	1,418,190	2.95	730,075	1.51	484,896	1.00	1,463,770	3.04
17	CINCINNATI, OHIO.....	212,771	.46	1,115,523	2.41	4,450,559	9.63	1,810,937	3.92	2,309,673	5.00
	County.....	8,709	.02	244,732	.53	205,297	.44	351,604	.76	329	(1)
	All other.....	204,062	.44	870,791	1.88	4,245,262	9.19	1,459,333	3.16	2,309,344	5.00
18	NEWARK, N.J.....	71,382	.16	4,927,897	10.99	1,754,334	3.91	1,756,499	3.92	2,155,157	4.81
	County.....	39,831	.09	447,348	1.00	217,828	.49	994,377	2.22		
	All other.....	31,551	.07	4,480,549	9.99	1,536,506	3.42	762,122	1.70	2,155,157	4.81

<sup>1</sup> Less than 1/2 of 1 cent.

REVENUE RECEIPTS—Continued

City number	Table II—Continued CITY	FINES, FORFEITS, AND ESCHEATS		SUBVENTIONS AND GRANTS, DONATIONS, AND PEN- SION ASSESSMENTS		HIGHWAY PRIVILEGES, RENTS, AND INTEREST		EARNINGS OF GENERAL DEPARTMENTS		EARNINGS OF PUBLIC- SERVICE ENTERPRISES	
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
19	KANSAS CITY, MO.....	\$100,011	\$0.24	\$629,300	\$1.53	\$918,023	\$2.23	\$875,723	\$2.13	\$2,302,473	\$5.60
	County.....	1,486	(1)	103,788	.25	42,125	.10	425,332	1.03		
	All other.....	98,525	.24	525,512	1.28	875,898	2.13	450,391	1.10	2,302,473	5.60
20	SEATTLE, WASH.....	146,308	.39	2,073,889	5.51	250,975	.67	670,221	1.78	11,280,196	29.96
	County.....	65,663	.17	194,941	.52	47,014	.12	313,679	.83		
	All other.....	80,645	.22	1,878,948	4.99	203,961	.55	356,542	.95	11,280,196	29.96
21	INDIANAPOLIS, IND.....	19,958	.05	706,535	1.89	101,208	.27	485,013	1.30	51,230	.14
	County.....			52,176	.14	22,835	.06	153,569	.41		
	All other.....	19,958	.05	654,359	1.75	78,373	.21	331,444	.89	51,230	.14
22	ROCHESTER, N.Y.....	32,410	.10	5,076,708	15.15	724,831	2.16	879,863	2.63	1,516,971	4.53
	County.....	1,230	(1)	578,250	1.73	52,666	.16	307,520	.92		
	All other.....	31,180	.10	4,498,458	13.42	672,165	2.00	572,343	1.71	1,516,971	4.53
23	HOUSTON, TEX.....	69,146	.21	1,182,968	3.64	557,234	1.72	658,501	2.03	1,652,210	5.09
	County.....	6,480	.02	18,742	.06	63,269	.19	348,474	1.07		
	All other.....	62,666	.19	1,164,226	3.58	493,965	1.53	310,027	.96	1,652,210	5.09
24	JERSEY CITY, N.J.....	40,735	.13	3,389,850	10.57	1,091,986	3.40	896,353	2.79	1,747,864	5.45
	County.....	35,580	.11	243,665	.76	179,798	.56	442,052	1.38		
	All other.....	5,155	.02	3,146,185	9.81	912,188	2.84	454,301	1.41	1,747,864	5.45
25	PORTLAND, OREG.....	82,047	.26	509,473	1.64	869,164	2.80	563,420	1.81	1,977,487	6.36
	County.....	16,118	.05	39,678	.13	67,017	.22	280,152	.84		
	All other.....	65,929	.21	469,795	1.51	802,147	2.58	303,268	.97	1,977,487	6.36
26	LOUISVILLE, KY.....	33,828	.11	618,167	2.00	420,833	1.36	736,163	2.39	1,609,472	5.22
	County.....			143	(1)	496	(1)	30,746	.10		
	All other.....	33,828	.11	618,024	2.00	420,337	1.36	705,417	2.29	1,609,472	5.22

<sup>1</sup> Less than 1/2 of 1 cent.

GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS

City number	Table III  CITY	ALL GENERAL DEPARTMENTS		GENERAL GOVERNMENT		PROTECTION TO PERSON AND PROPERTY						CONSERVATION OF HEALTH		SANITATION, OR PROMOTION OF CLEANLINESS	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita				
2	CHICAGO, ILL.....	\$138,982,750	\$39.45	\$13,094,096	\$3.72	\$15,050,052	\$4.27	\$5,909,464	\$1.68	\$1,901,032	\$0.54	\$3,503,023	\$0.99	\$9,321,848	\$2.65
	County.....	12,945,632	3.67	4,014,674	1.14			336,286	.10	55,775	.02				
	All other.....	126,037,118	35.78	9,079,422	2.58	15,050,052	4.27	5,909,464	1.68	1,564,746	.44	3,447,248	.97	9,321,848	2.65
4	DETROIT, MICH.....	71,716,258	42.51	5,499,241	3.26	9,125,643	5.41	4,246,363	2.52	831,577	.49	3,539,116	2.10	4,422,414	2.62
	County.....	10,614,108	6.29	3,170,784	1.88	241,549	.14			352,772	.21	706,680	.42	64,049	.04
	All other.....	61,102,150	36.22	2,328,457	1.38	8,884,094	5.27	4,246,363	2.52	478,805	.28	2,832,436	1.68	4,358,365	2.58
5	LOS ANGELES, CALIF.....	77,837,975	57.66	8,136,971	6.03	6,352,928	4.71	5,308,331	3.93	1,838,880	1.36	1,772,837	1.31	2,851,768	2.11
	County.....	22,613,078	16.75	5,607,917	4.15	153,010	.11	271,026	.20	1,076,425	.80	965,759	.72	290,701	.22
	All other.....	55,224,897	40.91	2,529,054	1.88	6,199,918	4.60	5,037,305	3.73	762,455	.56	807,078	.59	2,561,067	1.89
6	CLEVELAND, OHIO.....	41,250,379	44.68	3,356,708	3.64	3,665,850	3.97	2,477,713	2.68	278,510	.30	1,313,217	1.42	1,885,614	2.04
	County.....	6,379,975	6.91	1,674,876	1.81	39,675	.04			128,330	.14	337,754	.37	497	( <sup>1</sup> )
	All other.....	34,870,404	37.77	1,681,832	1.83	3,626,175	3.93	2,477,713	2.68	150,180	.16	975,463	1.05	1,885,117	2.04
10	PITTSBURGH, PA.....	35,152,124	51.63	4,241,653	6.23	2,695,697	3.96	1,937,712	2.85	646,930	.95	760,245	1.12	2,132,129	3.13
	County.....	7,556,812	11.10	3,081,341	4.53	85,796	.13			170,447	.25	75,447	.11		
	All other.....	27,595,312	40.53	1,160,312	1.70	2,609,901	3.83	1,937,712	2.85	476,483	.70	684,798	1.01	2,132,129	3.13
12	MILWAUKEE, WIS.....	36,141,616	59.89	2,489,604	4.13	2,641,305	4.38	1,888,601	3.13	497,483	.82	826,502	1.37	3,899,737	6.46
	County.....	12,212,871	20.24	1,322,886	2.19					78,513	.13	339,023	.56	574,057	.95
	All other.....	23,928,745	39.65	1,166,718	1.94	2,641,305	4.38	1,888,601	3.13	418,970	.69	487,479	.81	3,325,680	5.51
13	BUFFALO, N.Y.....	39,602,855	67.77	2,900,617	4.96	3,010,600	5.15	2,506,931	4.29	407,164	.70	998,459	1.71	2,249,720	3.85
	County.....	5,792,539	9.91	1,108,358	1.90	13,182	.02			158,249	.27	116,027	.20		
	All other.....	33,810,316	57.86	1,792,259	3.06	2,997,418	5.13	2,506,931	4.29	248,915	.43	882,432	1.51	2,249,720	3.85
15	MINNEAPOLIS, MINN.....	21,028,086	43.65	1,475,791	3.06	1,162,043	2.41	1,219,441	2.53	305,178	.63	921,841	1.91	784,442	1.63
	County.....	2,582,257	5.36	789,644	1.64	25,277	.05			133,306	.28	621,723	1.29	1,198	( <sup>1</sup> )
	All other.....	18,445,829	38.29	686,147	1.42	1,136,766	2.36	1,219,441	2.53	171,872	.35	300,118	.62	783,244	1.63
17	CINCINNATI, OHIO.....	23,736,397	51.36	2,183,178	4.51	1,307,083	2.83	1,255,907	2.72	205,120	.44	691,093	1.50	951,137	2.06
	County.....	5,682,187	12.29	1,236,422	2.68					75,617	.16	444,324	.96	70,252	.15
	All other.....	18,054,210	39.07	846,756	1.83	1,307,083	2.83	1,255,907	2.72	129,503	.28	246,769	.54	880,885	1.91

<sup>1</sup> Less than 1/2 of 1 cent.

GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS—Continued

City number	Table III—Continued		ALL GENERAL DEPARTMENTS		GENERAL GOVERNMENT		PROTECTION TO PERSON AND PROPERTY						CONSERVATION OF HEALTH		SANITATION, OR PROMOTION OF CLEANLINESS			
	CITY		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita		
	Total	Per capita					Total	Per capita	Total	Per capita	Total	Per capita					Total	Per capita
18	NEWARK, N.J.	\$32,947,102	\$73.48	\$2,639,143	\$5.89	\$3,641,131	\$8.12	\$2,286,780	\$5.10	\$441,293	\$0.98	\$1,299,828	\$2.90	\$2,230,556	\$4.97			
	County	5,149,928	11.49	1,099,968	2.45	102,834	.25			114,059	.25	613,063	1.37					
	All other	27,797,174	61.99	1,539,175	3.44	3,538,297	7.89	2,286,780	5.10	327,234	.73	686,760	1.53	2,230,556	4.97			
19	KANSAS CITY, MO.	16,616,092	40.39	2,295,134	5.58	1,288,264	3.13	874,717	2.13	239,977	.58	283,288	.69	769,147	1.87			
	County	3,113,913	7.57	1,380,026	3.35	33,389	.08			108,537	.26	34,825	.08					
	All other	13,502,179	32.82	915,108	2.23	1,254,875	3.05	874,717	2.13	131,440	.32	248,463	.61	769,147	1.87			
20	SEATTLE, WASH.	19,763,732	52.49	1,957,775	5.20	1,422,756	3.78	1,621,529	4.31	288,897	.77	598,766	1.59	1,000,812	2.66			
	County	5,715,695	15.18	1,032,620	2.74					155,597	.41	69,988	.19	2,313	.01			
	All other	14,048,037	37.31	925,155	2.46	1,422,756	3.78	1,621,529	4.31	133,300	.36	528,778	1.40	998,499	2.65			
21	INDIANAPOLIS, IND.	13,736,397	36.69	974,768	2.60	1,251,271	3.34	1,518,597	4.06	217,791	.58	438,003	1.17	660,449	1.76			
	County	1,592,761	4.25	713,983	1.91	64,446	.17			28,418	.08	147,455	.39					
	All other	12,143,636	32.44	260,785	.69	1,186,825	3.17	1,518,597	4.06	189,373	.50	290,548	.78	660,449	1.76			
22	ROCHESTER, N.Y.	24,580,712	73.38	1,783,450	5.32	1,245,306	3.72	1,272,850	3.80	518,121	1.55	736,648	2.20	1,417,622	4.23			
	County	3,835,658	11.45	795,719	2.38	66,916	.20			309,647	.92	338,506	1.01	18,180	.05			
	All other	20,745,054	61.93	987,731	2.94	1,178,390	3.52	1,272,850	3.80	208,474	.63	398,142	1.19	1,399,442	4.18			
23	HOUSTON, TEX.	7,597,844	23.41	958,349	2.95	531,430	1.64	555,635	1.71	83,048	.26	156,072	.48	388,331	1.20			
	County	1,432,333	4.41	703,748	2.17	21,173	.07			3,060	.01	17,362	.05					
	All other	6,165,511	19.00	254,601	.78	510,257	1.57	555,635	1.71	79,988	.25	138,710	.43	388,331	1.20			
24	JERSEY CITY, N.J.	23,200,226	72.32	2,206,800	6.88	3,307,675	10.31	1,553,235	4.84	214,979	.67	768,190	2.39	1,124,340	3.50			
	County	4,799,571	14.96	1,284,633	4.00	142,587	.44			12,973	.04	46,448	.14	14,370	.04			
	All other	18,400,655	57.36	922,167	2.88	3,165,088	9.87	1,540,262	4.80	168,531	.53	378,510	1.18	1,109,970	3.46			
25	PORTLAND, OREG.	13,036,900	41.95	1,235,566	3.98	1,080,744	3.48	1,345,125	4.33	159,134	.51	184,920	.59	536,664	1.73			
	County	2,791,220	8.98	836,296	2.69					15,642	.05	34,322	.11					
	All other	10,245,680	32.97	399,270	1.29	1,080,744	3.48	1,345,125	4.33	143,492	.46	150,598	.48	536,664	1.73			
26	LOUISVILLE, KY.	10,440,327	33.83	715,788	2.32	1,065,033	3.45	634,897	2.06	113,943	.37	432,296	1.40	601,874	1.95			
	County	1,532,799	4.97	296,663	.96	154,711	.50			30,293	.10	127,510	.41	4,252	.01			
	All other	8,907,528	28.86	419,125	1.36	910,322	2.95	634,897	2.06	83,650	.27	304,786	.99	597,622	1.94			

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Table III—Continued		HIGHWAYS				CHARITIES, HOSPITALS, AND CORRECTIONS		EDUCATION				RECREATION		MISCELLANEOUS	
City number	CITY	General expenses		Repair for compensation		Total	Per capita	Schools		Libraries		Total	Per capita	Total	Per capita
		Total	Per capita	Total	Per capita			Total	Per capita	Total	Per capita				
		2	CHICAGO, ILL.-----	\$11,822,565	\$3.36			\$220,271	\$0.06	\$6,500,226	\$1.85				
	County-----	318,379	.09			5,573,453	1.58	13,290	(1)					2,633,775	.75
	All other-----	11,504,186	3.27	220,271	.06	935,773	.27	50,960,027	14.47	1,359,958	.39	7,421,076	2.11	9,263,048	2.63
4	DETROIT, MICH.-----	3,361,090	1.99	259,322	.15	13,661,511	8.10	20,457,023	12.13	983,259	.58	1,916,933	1.14	3,412,766	2.02
	County-----	930,979	.55	6,479	(1)	3,473,528	2.06	136,648	.08	74,542	.04	74,936	.04	1,381,162	.82
	All other-----	2,430,111	1.44	252,843	.15	10,187,983	6.04	20,320,375	12.05	908,717	.54	1,841,997	1.10	2,031,604	1.20
5	LOS ANGELES, CALIF.-----	6,252,016	4.63	200,447	.15	9,402,759	6.97	29,952,847	22.19	1,246,545	.92	2,395,915	1.77	2,125,731	1.57
	County-----	1,711,874	1.27			8,040,421	5.96	3,060,671	2.27	186,496	.14	387,266	.29	861,512	.64
	All other-----	4,540,142	3.36	200,447	.15	1,362,338	1.01	26,892,176	19.92	1,060,049	.78	2,008,649	1.48	1,264,219	.93
6	CLEVELAND, OHIO.-----	2,238,515	2.42	353,861	.38	6,328,164	6.85	15,028,425	16.28	1,158,737	1.26	587,719	.64	2,577,346	2.79
	County-----	576,319	.62	3,025	(1)	2,904,213	3.15	45	(1)			7,326	.01	707,915	.77
	All other-----	1,662,196	1.80	350,836	.38	3,423,951	3.70	15,028,380	16.28	1,158,737	1.26	580,393	.63	1,869,431	2.02
10	PITTSBURGH, PA.-----	2,650,233	3.89	35,660	.05	4,633,483	6.80	11,473,138	16.85	754,451	1.11	952,574	1.40	2,238,219	3.29
	County-----	912,688	1.34	7,387	.01	2,564,244	3.77	838	(1)	16,645	.02	213,290	.31	428,589	.63
	All other-----	1,737,545	2.55	28,273	.04	2,069,239	3.03	11,472,300	16.85	737,806	1.09	739,284	1.09	1,809,530	2.66
12	MILWAUKEE, WIS.-----	1,856,837	3.08	30,925	.05	8,359,833	13.85	9,894,982	16.40	385,999	.64	1,828,310	3.03	1,541,498	2.55
	County-----	364,091	.60	30,925	.05	8,098,318	13.42	495,463	.82			223,833	.37	685,762	1.14
	All other-----	1,492,746	2.48			261,515	.43	9,399,519	15.58	385,999	.64	1,604,477	2.66	855,736	1.41
13	BUFFALO, N. Y.-----	2,858,852	4.89	26,000	.04	8,335,446	14.26	11,113,203	19.02	442,136	.76	1,497,322	2.56	3,256,405	5.57
	County-----	950,656	1.63			2,778,682	4.75	4,290	.01			128,897	.22	534,198	.91
	All other-----	1,908,196	3.26	26,000	.04	5,556,764	9.51	11,108,913	19.01	442,136	.76	1,368,425	2.34	2,722,207	4.66
15	MINNEAPOLIS, MINN.-----	2,042,376	4.24	17,549	.04	3,369,993	7.00	7,320,734	15.20	437,485	.91	715,249	1.48	1,255,964	2.61
	County-----	326,815	.68			368,528	.77	8,432	.02	22,630	.05	188	(1)	284,516	.59
	All other-----	1,715,561	3.56	17,549	.04	3,001,465	6.23	7,312,302	15.18	414,855	.86	715,061	1.48	971,448	2.02
17	CINCINNATI, OHIO.-----	1,913,128	4.14	64,389	.14	4,689,121	10.15	8,414,425	18.21	344,412	.75	364,876	.79	1,452,528	3.14
	County-----	273,167	.59			2,858,870	6.19	22,756	.05	344,412	.75	9,799	.02	346,568	.75
	All other-----	1,639,961	3.55	64,389	.14	1,830,251	3.96	8,391,669	18.16			355,077	.77	1,105,960	2.39

1 Less than 1/2 of cent.

DESCRIPTION OF GENERAL TABLES

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GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS—Continued

City number	Table III—Continued  CITY	HIGHWAYS				CHARITIES, HOSPITALS, AND CORRECTIONS		EDUCATION				RECREATION		MISCELLANEOUS	
		General expenses		Repair for compensation				Schools		Libraries		Total	Per capita	Total	Per capita
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita						
						Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita		
18	NEWARK, N.J.	\$1,074,587	\$2.40	\$174,490	\$0.39	\$5,508,883	\$12.29	\$10,926,402	\$24.37	\$447,080	\$1.00	\$903,364	\$2.01	\$1,373,565	\$3.06
	County	199,078	.44	13,627	.03	1,847,658	4.12	299,415	.67	1,623	(1)	495,191	1.10	363,407	.81
	All other	875,509	1.96	160,863	.36	3,661,225	8.17	10,626,987	23.70	445,457	1.00	408,173	.91	1,010,158	2.25
19	KANSAS CITY, MO.	1,819,558	4.42	72,079	.18	1,778,211	4.32	5,840,369	14.20	286,283	.70	671,206	1.63	397,859	.97
	County	524,939	1.28	6	(1)	853,085	2.07	10,061	.02			37,702	.09	131,343	.32
	All other	1,294,619	3.14	72,073	.18	925,126	2.25	5,830,308	14.18	286,283	.70	633,504	1.54	266,516	.65
20	SEATTLE, WASH.	2,021,205	5.37	8,616	.02	3,493,250	9.28	5,865,678	15.58	302,166	.80	434,135	1.15	748,147	1.99
	County	796,791	2.12			3,161,264	8.40	202,913	.54			294,209	.78	294,209	.78
	All other	1,224,414	3.25	8,616	.02	331,986	.88	5,662,765	15.04	302,166	.80	434,135	1.15	453,938	1.21
21	INDIANAPOLIS, IND.	1,053,750	2.81	2,080	.01	829,641	2.22	5,522,402	14.75	310,757	.83	495,041	1.32	461,847	1.23
	County	172,561	.46			362,061	.97	17,924	.05			85,913	.23	85,913	.23
	All other	881,189	2.35	2,080	.01	467,580	1.25	5,504,478	14.70	310,757	.83	495,041	1.32	375,934	1.00
22	ROCHESTER, N.Y.	2,150,642	6.42	3,015	.01	5,371,304	16.03	6,863,271	20.49	232,853	.70	850,077	2.54	2,135,553	6.77
	County	620,545	1.85			1,061,639	3.17	34,698	.10	8,552	.03	193,835	.58	387,421	1.16
	All other	1,530,097	4.57	3,015	.01	4,309,665	12.86	6,828,573	20.39	224,301	.67	656,242	1.96	1,748,132	5.21
23	HOUSTON, TEX.	856,822	2.64			607,685	1.87	3,177,347	9.79	86,902	.27	103,433	.32	92,790	.29
	County	305,384	.94			308,262	.95	3,177,347	9.79	16,676	.05	1,511	(1)	54,235	.17
	All other	551,438	1.70			299,423	.92	3,176,405	9.79	70,226	.22	101,922	.32	38,555	.12
24	JERSEY CITY, N.J.	1,121,922	3.50			4,626,104	14.42	6,185,950	19.28	241,261	.75	628,127	1.96	1,221,643	3.81
	County	502,849	1.57			1,799,543	5.61	1,753	.01			239,733	.75	365,302	1.14
	All other	619,073	1.93			2,826,561	8.81	6,184,197	19.27	241,261	.75	388,394	1.21	856,341	2.67
25	PORTLAND, OREG.	1,064,935	3.43	128,773	.41	1,286,832	4.14	4,393,739	14.14	233,218	.75	745,356	2.40	641,894	2.07
	County	480,369	1.55			966,750	3.11	7,416	.02	233,218	.75	6,654	.02	210,533	.68
	All other	584,566	1.88	128,773	.41	320,082	1.03	4,386,323	14.12			738,702	2.38	431,341	1.39
26	LOUISVILLE, KY.	1,150,167	3.73	10,705	.03	1,370,226	4.44	3,530,824	11.44	159,975	.52	299,352	.97	355,247	1.15
	County	469,139	1.52			370,773	1.20			4,310	.01			75,148	.24
	All other	681,028	2.21	10,705	.03	999,453	3.24	3,530,824	11.44	155,665	.51	299,352	.97	280,099	.91

<sup>1</sup> Less than 1/2 of 1 cent.

GOVERNMENTAL-COST PAYMENTS FOR OUTLAYS OF GENERAL DEPARTMENTS

City number	Table IV													
	CITY	Total	General government	PROTECTION TO PERSON AND PROPERTY			Conservation of health	Sanitation, or promotion of cleanliness	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
				Police department	Fire department	All other					Schools	Libraries		
2	CHICAGO, ILL.	\$38,923,331	\$51,969	\$20,056	\$61,767	\$4,379	\$5,200	\$4,066,498	\$22,778,780	\$5,946	\$5,726,896	\$47,524	\$6,135,089	\$19,227
	County	6,359,222	36,687						6,322,535					
	All other	32,564,109	15,282	20,056	61,767	4,379	5,200	4,066,498	16,456,245	5,946	5,726,896	47,524	6,135,089	19,227
4	DETROIT, MICH.	12,363,612	73,291	19,135	52,053	527	4,134	417,037	7,902,073	601,373	2,542,350	273,617	192,119	285,903
	County	5,634,298	16,179	593			1,750	58,875	5,029,077	492,220			35,595	
	All other	6,729,314	57,112	18,542	52,053	527	2,375	358,162	2,872,996	109,153	2,542,350	273,617	156,524	285,903
5	LOS ANGELES, CALIF.	32,722,489	132,899	91,466	213,356	1,446,076	31,244	2,931,497	19,180,886	2,436,564	4,105,365	305,192	1,182,470	665,474
	County	7,962,220	97,801		27,008	1,432,555	28,709	302,575	3,640,471	2,292,880	2,930	69,846	33,009	34,436
	All other	24,760,269	35,098	91,466	186,348	13,521	2,535	2,628,922	15,540,415	143,684	4,102,435	235,346	1,149,461	631,038
6	CLEVELAND, OHIO	12,063,295	37,443	101,372	2,046	30	1,160	5,058,012	4,043,192	1,387,233	775,106	71,028	586,673	
	County	3,386,182	25,449					111,232	2,680,915	568,586				
	All other	8,677,113	11,994	101,372	2,046	30	1,160	4,946,780	1,362,277	818,647	775,106	71,028	586,673	
10	PITTSBURGH, PA.	7,696,505	41,979	10,920	34,380	13,112	10,675	44,572	5,200,859	114,604	2,018,572	107,959	83,134	15,739
	County	3,439,164	31,002	3,511		4,674	3,183		3,294,723	47,211		6,103	47,250	1,507
	All other	4,257,341	10,977	7,409	34,380	8,438	7,492	44,572	1,906,136	67,393	2,018,572	101,856	35,884	14,232
12	MILWAUKEE, WIS.	10,913,130	862,523	146	27,454	228,503	118	1,507,870	3,772,775	317,849	2,970,148	68,546	1,152,548	4,650
	County	1,861,612	818,408						594,831	196,362			247,361	4,650
	All other	9,051,518	44,115	146	27,454	228,503	118	1,507,870	3,177,944	121,487	2,970,148	68,546	905,187	
13	BUFFALO, N. Y.	6,516,058	1,090,789	51,306	344,742	15,395	20,414	269,724	2,461,281	283,344	1,676,826	118,826	243,195	216
	County	1,286,479	15,788	1,013		13,955	421		1,216,522	21,877			16,687	216
	All other	5,229,579	1,075,001	50,293	344,742	1,440	19,993	209,724	1,244,759	261,467	1,676,826	118,826	226,508	
15	MINNEAPOLIS, MINN.	3,258,481	6,084	28,408	16,837	1,245	232	388,010	975,722	27,561	1,334,991	30,478	446,270	2,643
	County	238,777	4,124	164		1,245		642	230,530	2,072				
	All other	3,019,704	1,960	28,244	16,837		232	387,368	745,192	25,489	1,334,991	30,478	446,270	2,643
17	CINCINNATI, OHIO	7,644,522	60,700	14,995	67,027	86	312,757	348,062	4,609,274	63,334	1,160,518	67,885	931,405	8,479
	County	1,426,256	27,819				312,706	221,024	748,565	2,902		67,885	38,907	6,448
	All other	6,218,266	32,881	14,995	67,027	86	51	127,038	3,860,709	60,432	1,160,518		892,498	2,031
18	NEWARK, N. J.	4,544,118	6,658	41,641	163,785		108,906	444,235	1,950,951	99,588	1,054,960	105,415	285,141	282,838
	County	549,876	6,658				108,906		214,467	4,322			195,998	
	All other	3,994,242		41,641	163,785			444,235	1,736,484	95,266	1,035,435	105,415	89,143	282,838

DESCRIPTION OF GENERAL TABLES

## GOVERNMENTAL-COST PAYMENTS FOR OUTLAYS OF GENERAL DEPARTMENTS—Continued

City number	Table IV—Continued													
	CITY	Total	General government	PROTECTION TO PERSON AND PROPERTY			Conservation of health	Sanitation or promotion of cleanliness	Highways	Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
				Police department	Fire department	All other					Schools	Libraries		
19	KANSAS CITY, MO.....	\$7,278,217	\$964,485	\$28,677	\$291,591	\$144,285	\$3,140	\$679,582	\$4,100,606	\$86,600	\$717,383	\$14,741	\$247,055	\$72
	County.....	3,330,802	953,463	28,677	291,591	144,285	3,140	679,582	2,377,339	86,600	717,383	14,741	247,055	72
	All other.....	3,947,415	11,022						1,723,267					
20	SEATTLE, WASH.....	4,817,693	23,371	32,328	72,583	468	20,057	300,047	3,762,099	4,992	310,130	28,768	262,850	
	County.....	1,006,314	18,944	32,328	72,583	406	4,940	300,047	977,936	4,088	310,130	28,768	262,850	
	All other.....	3,811,379	4,427			62	15,117		2,784,163	904				
21	INDIANAPOLIS, IND.....	1,742,680	7,878	15,490	52,764	120,631	5,330	451,757	530,944	21,911	450,595	57,626	26,215	1,539
	County.....	76,150	5,361	219	52,764	29,297	4,930	451,757	23,209	13,134	450,595	57,626	26,215	1,539
	All other.....	1,666,530	2,517	15,271		91,334	400		507,735	8,777				
22	ROCHESTER, N. Y.....	4,765,754	12,416	10,480	4,811	2,405	4,643	115,034	1,206,764	1,534,414	1,687,513	27,128	158,109	2,037
	County.....	2,126,435	4,992	563	4,811	2,405	4,123	115,034	585,517	1,530,771	1,687,513	27,128	157,640	2,037
	All other.....	2,639,319	7,424	9,917			520		621,247	3,643			469	
23	HOUSTON, TEX.....	971,635	95		21,864	4,192		137,996	653,537	25,529	6,407	630	97,967	23,418
	County.....	321,846			21,864	4,192		137,996	289,342	9,086	6,407	630	97,967	23,418
	All other.....	649,789	95						364,195	16,443				
24	JERSEY CITY, N. J.....	3,247,963	2,816		359	6,216	9,480	192	467,739	1,213,648	1,363,216	41,603	142,694	
	County.....	375,987			359	6,216	7,668	192	222,025	121,871	1,363,216	41,603	18,207	
	All other.....	2,871,976	2,816				1,812		245,714	1,091,777			124,487	
25	PORTLAND, OREG.....	2,964,012	5,697	23,844	18,093		63	130,298	2,348,458	19,807	379,726		37,305	721
	County.....	1,293,048	5,697	23,844	18,093		63	130,298	1,266,760	19,807	379,726		37,305	721
	All other.....	1,670,964							1,081,698					
26	LOUISVILLE, KY.....	4,052,083		31,144	9,643		53,629	2,238,786	456,972	27,239	1,200,233	21,381	13,056	
	County.....	61,930		2,379	9,643		53,629	13,831	18,481	27,239	1,200,233	21,381	13,056	
	All other.....	3,990,153		28,765				2,224,955	438,491					

City number	Table V CITY	GROSS DEBT		NET DEBT	
		Total	Per capita	Total	Per capita
2	CHICAGO, ILL.....	\$735,827,681	\$208.84	\$433,803,882	\$123.12
	County.....	59,824,578	16.98	30,329,284	8.61
	All other.....	676,003,103	191.86	403,474,598	114.51
4	DETROIT, MICH.....	433,580,654	257.03	327,127,508	193.92
	County.....	13,502,239	8.00	4,162,357	2.47
	All other.....	420,078,415	249.03	322,965,151	191.45
5	LOS ANGELES, CALIF.....	252,497,034	187.05	230,621,606	170.84
	County.....	26,536,849	19.66	22,101,549	16.37
	All other.....	225,960,185	167.39	208,520,057	154.47
6	CLEVELAND, OHIO.....	185,562,662	201.00	147,662,049	159.95
	County.....	31,325,285	33.93	14,549,144	15.76
	All other.....	154,237,377	167.07	133,112,905	144.19
10	PITTSBURGH, PA.....	165,227,483	242.66	141,886,111	208.38
	County.....	71,010,991	104.29	60,263,206	88.51
	All other.....	94,216,492	138.37	81,622,905	119.87
12	MILWAUKEE, WIS.....	81,904,646	135.72	69,922,853	115.86
	County.....	30,389,908	50.36	26,371,531	43.70
	All other.....	51,514,738	85.36	43,551,322	72.16
13	BUFFALO, N.Y.....	122,696,036	209.95	104,034,739	178.02
	County.....	22,392,322	38.32	18,848,648	32.25
	All other.....	100,303,714	171.63	85,186,091	145.77
15	MINNEAPOLIS, MINN.....	70,844,350	147.07	52,202,307	108.37
	County.....	4,374,521	9.08	3,009,250	6.25
	All other.....	66,469,829	137.99	49,193,057	102.12
17	CINCINNATI, OHIO.....	135,093,580	292.28	81,853,716	177.10
	County.....	15,339,970	33.19	7,217,645	15.62
	All other.....	119,753,610	259.09	74,636,071	161.48
18	NEWARK, N.J.....	154,672,783	344.94	118,208,603	263.62
	County.....	24,916,905	55.57	20,648,594	46.05
	All other.....	129,755,878	289.37	97,560,009	217.57
19	KANSAS CITY, MO.....	72,759,586	176.86	58,389,084	141.93
	County.....	14,142,974	34.38	11,722,125	28.49
	All other.....	58,616,612	142.48	46,666,959	113.44
20	SEATTLE, WASH.....	105,449,954	280.08	91,825,063	243.89
	County.....	13,964,951	37.09	10,102,673	26.83
	All other.....	91,485,003	242.99	81,722,390	217.06
21	Indianapolis, Ind.....	36,588,843	97.73	34,523,050	92.21
	County.....	7,197,989	19.23	7,105,539	18.98
	All other.....	29,390,854	78.50	27,417,511	73.23
22	Rochester, N.Y.....	92,003,180	274.64	59,473,660	177.53
	County.....	8,050,583	24.03	6,411,615	19.14
	All other.....	83,952,597	250.61	53,062,045	158.39
23	HOUSTON, TEX.....	64,992,380	200.22	57,052,172	175.76
	County.....	10,091,209	31.09	8,816,221	27.16
	All other.....	54,901,171	169.13	48,235,951	148.60
24	JERSEY CITY, N.J.....	96,845,791	301.89	76,903,147	239.72
	County.....	17,003,020	53.00	13,336,728	41.57
	All other.....	79,842,771	248.89	63,566,419	198.15
25	PORTLAND, OREG.....	82,085,695	264.11	61,743,980	198.66
	County.....	13,617,640	43.81	13,038,480	41.95
	All other.....	68,468,055	220.30	48,705,500	156.71
26	LOUISVILLE, KY.....	39,525,269	128.08	32,532,816	105.42
	County.....	236,976	.77	129,300	.42
	All other.....	39,288,293	127.31	32,403,516	105.00

**Revenue receipts.**—Table 2 is designed to present the revenue receipts for each of the 94 municipalities, and for each independent governmental body organized for the purpose of supplying services to these local communities. The governmental units of each city, which have power to levy and collect taxes and to incur indebtedness, are shown under the heading "City, and divisions of

municipal government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the data of all funds and accounts of the city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. The data for additional governmental units are shown on the line of the descriptive title of the unit. The governmental units shown in the table, with the possible exception of some of the counties, for which parts of the data are included, all exercise municipal functions.

For 34 municipalities the city corporation was the only local governmental unit.

Revenue receipts represent amounts of money or other wealth received by or placed to the credit of local governments for governmental purposes, under such conditions that they increase the assets without increasing the debt liabilities or decrease the debt liabilities without decreasing the assets. The significance of the terms employed in table 2 as designations of the several sources of revenue receipts is set forth in the paragraphs which follow.

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

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

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

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

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

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

Special charges differ somewhat from special assessments. Such a charge is made where the cost of a public improvement, the payment for which is classified

as an outlay, is made a charge against the benefited person or property, and the amount of the charge is the amount of the actual cost to the city of an improvement, such as the construction of a sidewalk, the charge being made against the beneficiary without any levy against others.

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

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

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

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

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

The receipts from rents tabulated in table 2 comprise all amounts received by the various divisions and funds of the government of the city from the rental of real property held principally or wholly for investment purposes.

Table 2 shows the total amount of interest received on revenue account by the general treasuries of the various divisions of the government of the city and by their separate funds, except such amounts as were received as interest on taxes and special assessments, which are tabulated with the receipts from revenues of those two classes.

**Earnings of general departments.**—General departments, as the term is used by the Bureau of the Census, include all departments of administration which have charge of municipal activities, except those charged with the administration of public-service enterprises, such as water-supply systems, electric-light systems, gas-supply systems, and markets. The revenue receipts of general departments are derived from fees, charges, minor sales, and allied sources. The fees and charges here included are those which represent the actual compensation for services performed. They are to be distinguished from receipts which secure for the individuals or corporations making the payments the privilege or right of doing something, such as license fees and permits, which are tabulated as receipts from business and nonbusiness license taxes. These earnings are shown by departments in table 9.

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

TABLE 3

**Governmental-cost payments.**—Under the general heading "Governmental-cost payments" of table 3 are included all costs of municipal governments, consisting of the costs of the services employed, properties constructed, purchased, or rented, public improvements constructed or otherwise acquired, materials utilized, and interest on borrowed moneys, which are incurred for protecting person, property, and health, providing social necessities and conveniences, caring for the dependent and delinquent classes, and performing other services and carrying on other activities for which those governments have authority. These

costs are readily separable into three classes—expenses, or operation and maintenance, interest, and outlays. The governmental-cost payments are shown for the municipality and for each of its independent divisions in the same form as are revenue receipts, as explained in the text for table 2, page 21.

**Expenses, or payments for operation and maintenance.**—Municipal expenses or payments for operation and maintenance, are the costs and losses of cities from which no permanent or subsequently convertible value is received or receivable. They are costs, exclusive of those arising from the construction or acquisition of permanent properties or improvements, which are incurred by cities and their independent divisions of government on account of services employed, property rented, and materials utilized in connection with the maintenance and operation of government, and the management of trusts. Table 3 presents these costs separately for general departments and for public-service enterprises.

**Interest charges.**—The term "municipal interest charges" is a designation of interest costs incurred by municipalities for the use of credit capital. All payments on account of such charges are shown in a single column of table 3, but in table 15 are shown the amounts paid on each class of debt.

**Outlays.**—Municipal outlays are the costs of land and other properties and public improvements, more or less permanent in character, which are owned and used by municipalities in the exercise of their municipal functions or in connection with the business undertakings conducted by them. In the column "For outlays" is shown the aggregate of all payments for the purchase and improvement of land, the erection of new buildings, the installation and extension of water-supply systems, electric-light systems, and other enterprises, the purchase of equipment for the fire department, purchases to increase the collections of libraries, museums, and art galleries, and payments on account of all other acquisitions which add to the number and value of the permanent possessions of the municipality. Payments for outlays for the general departments are shown separately in table 16, as are also those for the principal classes of public-service enterprises.

**Comparison of revenue receipts and all governmental-cost payments.**—Comparisons between revenue receipts and governmental-cost payments are of the greatest significance in municipal finance. If a city is receiving more from revenue than it is paying for operation, maintenance, interest, and outlays, it has a balance which may be applied to reducing indebtedness, while if its payments for operation, maintenance, interest, and outlays are greater than its revenue receipts, the city is increasing its indebtedness. If it is realizing from revenues enough money to pay for all operating and maintenance costs and interest, but for only a portion of its outlays, it is imposing upon the future a part of the burden of paying for its permanent properties and public improvements.

In the last three columns of table 3 are shown the results of comparisons between revenue receipts and governmental-cost payments. In the first of these columns is shown the excess of governmental-cost payments over revenue receipts for each of the cities in which such payments were in excess of revenue receipts and in the second column is shown the excess of revenue receipts over governmental-cost payments for each of the cities in which revenue receipts were the greater. Of the 94 cities covered by this report, 65 made governmental-cost payments in excess of their revenue receipts and 29 realized enough from revenues to meet all their payments for operation, maintenance, interest, and outlays, and to have a balance available for paying debt.

**Comparison of revenue receipts and payments for operation, maintenance, and interest.**—The last column of table 3 shows the excess of revenue receipts over payments for operation, maintenance, and interest. These payments correspond approximately to the costs of a business corporation for maintenance, operating expenses, and interest, except that no allowances have been made for depreciation.

Of the 94 cities, 85 received from revenues amounts in excess of their payments for operation, maintenance, and interest.

**Net and transfer revenue receipts and governmental-cost payments.**—The totals of tables 2 and 3 include both actual receipts and payments, or receipts from and payments to the public, and nominal or transfer receipts and payments, or amounts received by one department, fund, or account, as payments by another.

In table VI the total revenue receipts of table 2 and governmental-cost payments of table 3 are separated into net, or actual, and transfer receipts and payments.

City num- ber	Table VI CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
	Grand total.....	\$2,538,294,623	\$58,722,363	\$2,784,072,411	\$58,709,299
	Group I.....	1,648,806,908	45,284,773	1,838,019,418	45,269,072
	Group II.....	347,074,299	5,999,038	386,851,062	5,998,997
	Group III.....	542,413,416	7,438,552	559,201,931	7,441,230

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

1	New York, N.Y.....	\$636,933,491	\$23,469,191	\$732,211,398	\$23,469,191
2	Chicago, Ill.....	197,699,852	3,168,474	218,010,472	3,152,773
3	Philadelphia, Pa.....	121,976,624	6,286,715	132,692,534	6,286,715
4	Detroit, Mich.....	121,377,627	3,126,989	123,569,245	3,126,989
5	Los Angeles, Calif.....	133,230,389	3,601,030	142,734,818	3,601,030
6	Cleveland, Ohio.....	61,557,687	1,198,315	68,683,324	1,198,315
7	St. Louis, Mo.....	49,374,226	388,555	54,732,006	388,555
8	Baltimore, Md.....	43,005,085	1,205,494	51,934,305	1,205,494
9	Boston, Mass.....	81,039,945	1,618,796	93,010,886	1,618,796
10	Pittsburgh, Pa.....	50,297,185	178,846	51,475,755	178,846
11	San Francisco, Calif.....	52,096,632	96,026	63,270,309	96,026
12	Milwaukee, Wis.....	49,846,475	375,510	51,898,888	375,510
13	Buffalo, N.Y.....	50,371,690	570,832	53,795,478	570,832

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

14	Washington, D.C.....	\$45,284,622		\$48,134,086	
15	Minneapolis, Minn.....	27,875,212	\$280,370	28,736,754	\$280,370
16	New Orleans, La.....	19,195,936	52,147	25,067,972	52,147
17	Cincinnati, Ohio.....	32,298,354	1,893,289	36,800,138	1,893,289
18	Newark, N.J.....	39,878,330	736,145	48,590,146	736,104
19	Kansas City, Mo.....	23,244,683	187,420	31,072,107	187,420
20	Seattle, Wash.....	32,298,810	1,175,647	36,229,025	1,175,647
21	Indianapolis, Ind.....	17,753,417	2,438	17,180,235	2,438
22	Rochester, N.Y.....	31,404,952	341,116	33,714,001	341,116
23	Houston, Tex.....	16,122,288	190,277	12,483,356	190,277
24	Jersey City, N.J.....	27,755,606	479,186	31,607,957	479,186
25	Portland, Oreg.....	19,206,521	491,254	20,354,343	491,254
26	Louisville, Ky.....	14,755,568	169,749	16,880,942	169,749

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

27	Toledo, Ohio.....	\$13,219,595	\$86,523	\$14,152,920	\$86,523
28	Columbus, Ohio.....	13,227,187	646,673	12,167,665	646,673
29	Oakland, Calif.....	19,613,405	287,251	19,222,212	287,251
30	Denver, Colo.....	17,985,554	266,834	19,671,706	266,834
31	Atlanta, Ga.....	9,474,635	137,497	9,058,182	137,497
32	Dallas, Tex.....	10,640,446	28,063	11,332,424	28,063
33	St. Paul, Minn.....	12,937,934	592,073	13,466,746	592,073
34	Birmingham, Ala.....	8,113,674	53,340	7,619,535	53,340
35	Akron, Ohio.....	10,996,182	96,050	9,671,068	96,050
36	Memphis, Tenn.....	8,985,314	8,677	9,131,554	8,677
37	Providence, R.I.....	15,772,589	998,550	17,971,175	998,550
38	San Antonio, Tex.....	8,056,101	45,719	8,435,339	45,719
39	Omaha, Nebr.....	12,502,967	305,806	11,160,872	305,806
40	Syracuse, N.Y.....	15,990,819	2,689	15,814,424	2,689
41	Dayton, Ohio.....	8,792,356	181,052	8,639,234	181,052
42	Oklahoma City, Okla.....	6,311,064	191,460	7,744,006	191,460
43	Worcester, Mass.....	13,513,443	41,820	15,805,281	41,820
44	Richmond, Va.....	9,900,705	368,076	9,738,763	368,076
45	Youngstown, Ohio.....	6,631,998	12,546	7,386,723	12,546
46	Grand Rapids, Mich.....	9,608,145	260,461	9,497,802	260,461
47	Fort Worth, Tex.....	6,327,754	44,194	6,368,083	44,194
48	Hartford, Conn.....	13,126,519	71,412	13,983,651	74,090
49	Flint, Mich.....	7,896,454	84,846	8,099,196	84,846
50	New Haven, Conn.....	8,970,316	36,615	9,152,968	36,615
51	San Diego, Calif.....	8,623,729		9,019,548	
52	Nashville, Tenn.....	5,551,893	41,696	5,989,617	41,696
53	Long Beach, Calif.....	10,958,155	2,155	12,312,931	2,155
54	Springfield, Mass.....	11,275,004	521	12,350,779	521
55	Tulsa, Okla.....	7,622,121	37,796	8,865,753	37,796
56	Bridgeport, Conn.....	8,485,686		8,909,622	

City number	Table VI—Continued CITY	REVENUE RECEIPTS		GOVERNMENTAL-COST PAYMENTS	
		Net	Transfer	Net	Transfer
		GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued			
57	Salt Lake City, Utah.....	\$5,202,778	\$6,585	\$5,835,697	\$6,585
58	Des Moines, Iowa.....	6,921,379	139,968	6,384,294	139,968
59	Scranton, Pa.....	6,011,134	11,031	6,316,138	11,031
60	Yonkers, N.Y.....	14,687,227	19,744	14,093,135	19,744
61	Jacksonville, Fla.....	7,549,518	353,277	6,349,241	353,277
62	Paterson, N.J.....	9,416,555	189,412	9,998,739	189,412
63	Albany, N.Y.....	9,924,455	33,273	10,196,456	33,273
64	Norfolk, Va.....	7,015,902	128,275	5,911,588	128,275
65	Trenton, N.J.....	6,344,309	136,530	8,579,668	136,530
66	Chattanooga, Tenn.....	3,662,629	6,428	4,014,215	6,428
67	Kansas City, Kans.....	6,846,261	261,069	6,391,934	261,069
68	Fort Wayne, Ind.....	5,145,261	15,864	5,535,094	15,864
69	Wichita, Kans.....	4,227,849	4,803	4,304,435	4,803
70	Erie, Pa.....	5,059,397	17,169	5,077,467	17,169
71	Camden, N.J.....	6,104,192	116,414	6,543,886	116,414
72	Elizabeth, N.J.....	5,664,903	89,443	7,245,243	89,443
73	Spokane, Wash.....	4,295,276	62,038	4,660,075	62,038
74	Fall River, Mass.....	5,987,817	8,599	5,148,888	8,599
75	Cambridge, Mass.....	8,635,245	27,695	9,904,074	27,695
76	New Bedford, Mass.....	6,185,194	17,367	5,605,513	17,367
77	Reading, Pa.....	4,808,075	2,620	5,420,084	2,620
78	Knoxville, Tenn.....	4,474,067	45,742	4,320,085	45,742
79	South Bend, Ind.....	4,000,572	17,192	3,857,479	17,192
80	Peoria, Ill.....	3,468,998	14,619	4,012,726	14,619
81	Gary, Ind.....	3,725,984	39	3,684,511	39
82	Tacoma, Wash.....	5,725,798	230,829	5,450,990	230,829
83	Canton, Ohio.....	4,204,199	165,266	3,547,103	165,266
84	Miami, Fla.....	5,212,302	8,155	5,697,321	8,155
85	Wilmington, Del.....	4,878,774	32,516	6,389,957	32,516
86	Somerville, Mass.....	5,301,739	-----	6,244,850	-----
87	Tampa, Fla.....	4,421,539	101,639	4,183,263	101,639
88	Evansville, Ind.....	3,682,449	24,999	3,182,658	24,999
89	El Paso, Tex.....	3,185,720	114,852	3,493,735	114,852
90	Lynn, Mass.....	5,938,667	2,247	5,993,555	2,247
91	Utica, N.Y.....	5,863,176	971	5,704,578	971
92	Duluth, Minn. <sup>1</sup> .....	6,719,622	45,447	6,376,659	45,447
93	Waterbury, Conn.....	5,944,994	32,317	6,062,052	32,317
94	Lowell, Mass.....	4,857,716	2,805	4,744,766	2,805

<sup>1</sup> Data for fiscal year closing Dec. 31, 1931; data for fiscal year 1932 not available.

The amounts shown in the preceding table as transfer receipts and payments comprise (1) service transfers, which are amounts paid as costs of operation and maintenance or outlays by one department or enterprise to another from which it receives services or the use of quarters; and (2) interest transfers, which represent payments made by the city corporation or a division of the city to one of its funds on account of interest on municipal securities held by that fund. Of the transfer receipts reported, \$49,110,051 were interest transfers, and \$9,612,312 were service transfers. Of the total transfer payments, \$49,110,051 were interest transfers, and \$9,599,248 were service transfers.

TABLE 4

Per capita revenue receipts and specified governmental-cost payments.—The per capita receipts and payments of table 4 are based on the absolute amounts shown in tables 2 and 3. The most significant figures of the table are those for the three groups of cities arranged according to population. They show that the per capita receipts and payments tend to increase with the size of the cities. The population upon which the per capita amounts are based is the estimated population of the city at the middle of the fiscal year of the city corporation as shown in the third column of table 1.

TABLE 5

**Percent distribution of revenue receipts and governmental-cost payments.**—Table 5 shows for the several cities and for the three groups of cities the percent which the receipts from each of the classes of revenue constitute of the total revenue receipts and the percent which the payments for each of the classes of governmental costs—operation and maintenance, interest, and outlays—constitute of the total of such payments, the figures for operation and maintenance being shown under two heads, “Operation and maintenance of general departments” and “Operation and maintenance of public service enterprises.” The percentages are in all cases computed upon the basis of the receipts and payments shown in tables 2 and 3.

**Proportional distribution of revenue receipts, by divisions of the governments of cities.**—An examination of table 2 discloses the fact that the proportion of revenues received from property taxes is much greater, as a rule, for city corporations in cities having a single division of government than in those having two or more divisions, while the relative contributions by special assessments are larger in the cities having more than one division of government. Independent divisions of the city government seldom receive revenue from special assessments. The school districts receive a larger proportion of all revenues from subventions than are received by any other division of government.

**Percent relation of revenue receipts to governmental-cost payments.**—Of the total revenue receipts of the 94 cities covered by this report, 74.4 percent was required for meeting payments for operation and maintenance, 13.7 percent was required for meeting interest payments, and the remainder, 11.9 percent, was available for outlays or other purposes.

The last five columns of table 5 show the percent of governmental-cost payments applied on operation and maintenance of general departments, operation and maintenance of public-service enterprises, interest, and outlays, and the percent of the total governmental costs that were represented by revenue receipts. For 29 of the 94 cities the revenue receipts were greater than the governmental-cost payments, while for the remaining 65 cities the revenues were not sufficient to meet the costs of the year for operation, maintenance, interest, and outlays.

TABLE 6

**Receipts from the general property tax.**—The receipts of the several cities from the general property tax is shown on table 6 in three columns. The first column gives the total amount collected in each of the several cities, the second, the amount collected as part of the original levy, and the third, the amount received as penalties and interest on deferred payments.

**Receipts from special taxes.**—In the text for table 2 will be found a discussion of the character of taxes classified as *special*. In table 6 receipts from special taxes are shown under two heads, “Property” and “All other.” The amounts received from the different classes of special property taxes are shown in table VII, which follows

City number	CITY	SPECIAL PROPERTY TAX				
		Total	Corporation			All other
			Bank	Street railway	All other	
	Grand total.....	\$7,725,520	\$1,786,547	\$8,676	\$5,918,009	\$12,288
	Group I.....	3,404,913	1,016,524	159	2,376,549	11,681
	Group II.....	541,089	541,089			
	Group III.....	3,779,518	228,934	8,517	3,541,460	607
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER						
4	Detroit, Mich.....	\$30,804			\$19,266	\$11,538
8	Baltimore, Md.....	1,016,524	<sup>1</sup> \$1,016,524			
9	Boston, Mass.....	2,357,442		\$159	2,357,283	
12	Milwaukee, Wis.....	143				143
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000						
18	Newark, N.J.....	\$380,655	\$380,655			
24	Jersey City, N.J.....	160,434	160,434			
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000						
43	Worcester, Mass.....	\$418,934			\$418,934	
48	Hartford, Conn.....	1,128,006	\$3,958		1,124,048	
50	New Haven, Conn.....	69,274	<sup>2</sup> 69,274			
54	Springfield, Mass.....	467,144			467,144	
56	Bridgeport, Conn.....	24,508			24,508	
62	Paterson, N.J.....	51,067	51,067			
65	Trenton, N.J.....	30,014	30,014			
71	Camden, N.J.....	37,884	37,884			
72	Elizabeth, N.J.....	16,592	16,592			
73	Fall River, Mass.....	231,079		\$655	230,424	
74	Cambridge, Mass.....	393,044			393,044	
76	New Bedford, Mass.....	333,622			333,015	\$607
86	Somerville, Mass.....	116,610			116,610	
90	Lynn, Mass.....	224,366		750	223,616	
93	Waterbury, Conn.....	20,145	<sup>3</sup> 20,145			
94	Lowell, Mass.....	217,229		7,112	210,117	

<sup>1</sup> Includes \$400,120 on savings-bank deposits.

<sup>2</sup> Tax on stock of other corporations included with bank stock tax.

<sup>3</sup> Includes tax on insurance stock.

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

City number	Table VIII CITY	OTHER SPECIAL TAXES				
		Total	Inheritance	Income	Mortgage	All other
	Grand total.....	\$21, 615, 505	\$1, 497, 981	\$18, 489, 945	\$1, 456, 678	\$170, 901
	Group I.....	15, 961, 910	471, 614	14, 206, 286	1, 284, 010	.....
	Group II.....	959, 995	657, 579	238, 894	61, 601	1, 921
	Group III.....	4, 693, 600	368, 788	4, 044, 765	111, 067	168, 980

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

1	New York, N.Y.....	\$8, 029, 020	.....	\$7, 129, 433	\$899, 587	.....
4	Detroit, Mich.....	242, 988	.....	.....	242, 988	.....
6	Cleveland, Ohio.....	379, 963	\$379, 963	.....	.....	.....
9	Boston, Mass.....	4, 009, 551	.....	4, 009, 551	.....	.....
12	Milwaukee, Wis.....	2, 430, 789	91, 651	2, 339, 138	.....	.....
13	Buffalo, N.Y.....	869, 599	.....	728, 164	141, 435	.....

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

14	Washington, D.C.....	\$1, 921	.....	.....	.....	\$1, 921
15	Minneapolis, Minn.....	70, 785	\$44, 911	.....	\$25, 874	.....
17	Cincinnati, Ohio.....	544, 940	544, 940	.....	.....	.....
18	Newark, N.J.....	41, 428	41, 428	.....	.....	.....
22	Rochester, N.Y.....	274, 621	.....	\$238, 894	35, 727	.....
24	Jersey City, N.J.....	26, 300	26, 300	.....	.....	.....

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

27	Toledo, Ohio.....	\$87, 516	\$87, 516	.....	.....	.....
28	Columbus, Ohio.....	95, 344	95, 344	.....	.....	.....
33	St. Paul, Minn.....	14, 855	.....	.....	\$14, 855	.....
35	Akron, Ohio.....	45, 002	45, 002	.....	.....	.....
36	Memphis, Tenn.....	58, 120	.....	.....	.....	\$58, 120
40	Syracuse, N.Y.....	177, 252	.....	\$141, 403	35, 849	.....
41	Dayton, Ohio.....	33, 402	33, 402	.....	.....	.....
43	Worcester, Mass.....	805, 086	.....	805, 086	.....	.....
45	Youngstown, Ohio.....	74, 864	74, 864	.....	.....	.....
52	Nashville, Tenn.....	32, 611	.....	.....	.....	32, 611
54	Springfield, Mass.....	679, 504	.....	679, 504	.....	.....
60	Yonkers, N.Y.....	153, 222	.....	131, 125	22, 097	.....
63	Albany, N.Y.....	104, 539	.....	93, 419	11, 120	.....
66	Chattanooga, Tenn.....	58, 794	.....	.....	.....	58, 794
73	Fall River, Mass.....	327, 190	.....	327, 190	.....	.....
74	Cambridge, Mass.....	471, 253	.....	471, 253	.....	.....
76	New Bedford, Mass.....	379, 627	.....	379, 627	.....	.....
78	Knoxville, Tenn.....	19, 455	.....	.....	.....	19, 455
83	Canton, Ohio.....	32, 660	32, 660	.....	.....	.....
86	Somerville, Mass.....	318, 392	.....	318, 392	.....	.....
90	Lynn, Mass.....	344, 178	.....	344, 178	.....	.....
91	Utica, N.Y.....	61, 134	.....	48, 886	12, 248	.....
92	Duluth, Minn. <sup>1</sup> .....	14, 898	.....	.....	14, 898	.....
94	Lowell, Mass.....	304, 702	.....	304, 702	.....	.....

<sup>1</sup> Data for fiscal year closing Dec. 31, 1931; data for fiscal year 1932 not available.

**Receipts from poll taxes.**—In some cities poll taxes are assessed at a fixed amount per capita; in others the polls are graded according to the occupation of the individual, and are assessed at the rate for the general property tax. All receipts from per capita taxes, whether uniform or graded, are included in the column headed "Poll taxes." Poll taxes amounting to \$2,392,446 were reported in 1932 by 37 of the 94 cities located in 11 States.

**Receipts from business taxes.**—In 1932 the revenue derived from business taxes, exacted with or without the issue of licenses, amounted to \$65,081,161, a relatively small percentage of the total revenues.

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

Some of the cities not reporting receipts from *dog taxes* collected such taxes for the States, receiving back a portion of the same as subventions, receipts from which are included in table 7. In other cities dogs are assessed as property, and receipts from taxes on dogs are included with general property taxes.

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

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

Special assessments for operation and maintenance were reported for 40 cities and aggregated \$4,790,201.

Special assessments and special charges for outlays were reported by 92 cities, with a total of \$97,060,765. They were collected in the majority of cities for the construction of sewers, paving, curbing, and sidewalks; but in some cities for the grading and widening of streets, the building of retaining walls, bridges, and viaducts, and for park improvements.

**Receipts from fines, forfeits, and escheats.**—The text discussion of table 2 presents definitions of these terms. With the exception of receipts from court fines and forfeits, the amount of revenue from these sources is for most cities comparatively small.

TABLE 7

**Receipts from subventions and grants.**—The total amount received as subventions and grants from other civil divisions was \$180,938,222, of which 65.7 percent was for education.

**Receipts from donations.**—The receipts from donations from private individuals and corporations, given in table 7 are arranged in three classes: Those for (1) operation and maintenance, (2) outlays, and (3) principal of public trust funds.

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

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

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

**Receipts from pension assessments.**—Receipts from pension assessments are reported by all but four of the cities and are arranged in four classes, the largest contributions being from school employees.

TABLE 8

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

**Receipts from rents of investment properties.**—The receipts from rents tabulated in table 8 comprise all amounts collected as compensation for the use of lands or other property not employed for general departmental purposes. These receipts are separated into three classes—those from the properties of sinking funds, public trust funds, and those from all other properties.

**Receipts from interest.**—Table 8 includes all interest receipts of the general treasury and of the separate funds of the cities covered by this report except (1) receipts of interest on taxes and special assessments, and (2) receipts of accrued interest on original loans.

The first column of the interest section of table 8 shows the total revenue receipts from interest; that is, the total receipts from interest, less receipts in error later corrected by refund payments, and accrued interest on original sales of

debt obligations. These revenue receipts are arranged in four groups—those received by sinking funds, by public trust funds, by investment funds, and from investments, and those received on current deposits. With the interest here tabulated are the receipts of sinking funds, public trust funds, and investment funds that were paid by the divisions of the city government to these funds as interest on their debt obligations held as investments. The aggregate of such interest transfer receipts was \$49,110,051, of which \$23,469,191, or 47.8 percent, was reported by New York, N. Y. If this aggregate be deducted from the total interest receipts there remains \$20,569,082 which is the actual interest, or that received from the public by the 94 cities in 1932.

TABLE 9

**Character of receipts tabulated as from general departmental earnings.**—American municipalities realize considerable amounts of revenue from fees, charges, rents, sales, and allied sources. The revenues from these sources are what economists call *contractual* as distinguished from *compulsory* revenues, tabulated in tables 2 and 6 as taxes, special assessments, and fines. They involve the exchange of equivalents by which cities receive cash in return for a benefit granted in the form of service, rents, or objects sold.

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

As receipts from *rents* there are included in table 9 only amounts received for the use of real property employed principally for departmental uses.

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

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

**Classification of general departmental receipts.**—The total amount of receipts from fees, charges, rents, sales, and allied sources is shown in this report, and also its distribution to the divisions of government by which the services were rendered. These divisions correspond to the classification employed in tabulating the general departmental payments for operation and maintenance, and outlays, as given in tables 11 and 16.

TABLE 10

**Public-service enterprises.**—In the text of table 2 will be found a definition of the term *public-service enterprise* as used by the Bureau of the Census.

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

**Receipts of public-service enterprises.**—The receipts shown in table 10 for the different classes of public-service enterprises include all revenue receipts of these enterprises recorded in the city books, with the exception of interest on current deposits.

The amounts reported in the column headed "All other" were received principally from ferries, toll bridges, street railways, gas-supply systems, radio stations, harbor towage and pilotage, land development, and farms.

TABLE 11

**Payments for expenses, or operation and maintenance, of general departments.**—In table 11 are presented statistics showing payments for the operation and maintenance of the various cities during 1932 for objects or purposes other than the operation and maintenance of public-service enterprises, which are clas-

sified by the Bureau of the Census as *expenses* of general departments. Such payments constitute by far the most important class of payments for the costs of municipal governments, comprising 63.6 percent of the total payments for governmental costs, as shown in table 5. They are given in table 11 in sufficient detail to show the relative expenses of the several departments and branches of work in each city and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

These payments are arranged in nine general groups or divisions to each of which is given a specific designation, and the payments recorded in each of these divisions are subdivided according to specific purpose. In making comparisons of the data for individual cities from table 11 it should be noted that while the payments shown for the main groups of departments or divisions are fairly accurate, and hence comparable, those for some of the individual objects of expenditure are less exact. For example, a large number of cities made payments in 1932 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments of this class among those of the health department as part of the total payments for the prevention and cure of communicable diseases. For most cities all of these payments are tabulated as for the health department, but in several cases some of them are included with payments for outdoor poor relief and for hospitals.

**Imperfect statements of expenses, or payments for operation and maintenance.**—In the last column of several of the divisions of table 11 are tabulated payments that could not be distributed to any one of the more specific columns of the division, owing to imperfect local accounts.

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

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

TABLE 12

**Payments for expenses, or operation and maintenance, of the principal general departments—Total and per capita.**—In table 12 are presented the governmental-cost payments, total and per capita, for operation and maintenance of all departments other than public-service enterprises, arranged in most cases according to nine main groups of municipal departments, offices, and accounts, but in a few cases showing separately the payments for the more important individual departments, such as police and fire departments and schools.

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

The per capita payments for general governmental operation and maintenance in cities of group I and II are larger than they otherwise would be because of the fact that New York, N.Y., Philadelphia, Pa., St. Louis, Mo., Baltimore, Md., Boston, Mass., San Francisco, Calif., Washington, D.C., and New Orleans, La., exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental

functions in these cities and in other cities of groups I and II which exercise no county functions, certain percentages of the payments for operation and maintenance of county governments of the other cities of groups I and II are combined with the city payments, as has been explained in the discussion of table 2, page 10.

TABLE 13

**Percent distribution of payments for expenses, or operation and maintenance, of the principal general departments, by object of payment.**—Table 13 shows, by principal divisions of the general departmental service, the percent distribution of the payments for expenses, or operation and maintenance, other than those for public-service enterprises. This distribution represents broadly the relative importance of the principal classes of payments for the several cities and groups of cities.

For nearly all cities a larger percentage was reported for schools than for any other purpose shown in the table. Although the per capita payments for schools, as shown in table 12, increase with the size of cities, they do not increase as rapidly as other per capita expenses; hence the percentages represented by payments for schools, as given in table 13, are greater for the cities of group III than for those of group I.

TABLE 14

**Payments for operation and maintenance of public-service enterprises.**—The nature of these enterprises has been explained in the text discussion of table 2.

The water-supply system is the most important public-service enterprise operated by American cities. Of the 94 municipalities included in this report 84 reported water-supply systems, and the payments for operating them amounted to \$68,738,193. The revenue receipts for these enterprises, as disclosed in table 10, was \$157,545,981, or more than double the operating costs.

A number of Massachusetts cities in the vicinity of and including Boston obtain water for their respective systems from the metropolitan water system, which is operated by the State, all costs of construction, extension, and maintenance being annually apportioned by the State among the various cities and towns benefited.

TABLE 15

**Payments for interest on city debts.**—The interest payments of table 15 are classified as payments for interest on (1) funded and floating debt, (2) special assessment loans, and (3) other debt, including revenue loans and miscellaneous debt obligations. They are all exclusive of payments made in error and later repaid to the city and of payments of interest which balance amounts previously received as accrued interest on the original issue of city debt obligations.

The amounts included in this table in the column headed "All other" and "Other divisions" are given in detail for the various divisions of the city governments in the column headed "Interest" in table 3. Of the total amount of interest payments, 83.6 percent was reported for city corporations, 8.3 percent for independent school districts, and 8.2 percent for other independent divisions, including certain counties in groups I and II.

The aggregate of all interest payments was \$354,731,245. Of this amount, \$49,110,051, or 13.8 percent, represents transfers or amounts of money paid by the various divisions of the governments of the cities as interest on city securities held by sinking the funds, investment funds, and public trust funds.

From the classification of interest according to the kind of debt obligation on which paid, it appears that 85.6 percent of the total interest payments was on funded and floating debt, 5.3 percent on special assessment loans, and 9.1 percent on revenue loans and miscellaneous debt obligations.

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

**Exceptional payments for interest by Massachusetts cities.**—In the discussion of table 11 attention is called to certain payments by Massachusetts cities to the Commonwealth for the maintenance of sewer, park, and water-supply systems that have been constructed for the benefit of the city of Boston and the adjoining municipalities, and the further payments to the State to reimburse it for payments

of interest on loans which were made to finance the construction or acquisition of the systems. Similar payments of interest are made to the State on the advances made by it in financing the cost of changes required for the abolition of grade crossings, and such interest payments are included in table 15 on the lines for the several cities.

TABLE 16

**Payments for outlays.**—The payments for outlays presented in table 16 comprise the amounts paid by the several cities for the acquisition and construction of more or less permanent properties and public improvements, including payments for additions made to those previously acquired or constructed, but exclusive of payments in error and of payments offset by receipts from the public on outlay account, the most important of which are derived from sales of real property and from insurance adjustments. These excluded payments and the counterbalancing receipts are classified as non-governmental-cost payments and nonrevenue receipts.

The governmental-cost payments for outlays of the 94 cities reported amounted to \$556,628,424. The increase in net debt, as shown in table 18, was \$103,620,527. The governmental-cost payments for outlays, therefore, exceeded the increase in net debt by \$453,007,897.

This shows that for the 94 cities as a whole the increase in net debt during the year amounted to 18.6 percent of the governmental-cost payments for new properties and public improvements. Comparisons made in years prior to 1925 were based on increase in gross debt.

TABLE 17

**Amount of specified assets at close of year.**—Table 17 shows, for each city, the assets at the close of the year reported of the sinking, public trust, and investment funds as recorded in the books of the several divisions of the government of the municipality, whether the funds were administered by the principal financial officer or by separate boards or commissions; it shows, also, the cash held by the general administrative funds at the close of the year. All cash on hand at the close of the year except that which was held in private trust funds is shown in the four columns. The data for real property and securities are shown only in table 17. The valuation shown for the investments of the funds are the book values. The figures for real property may represent its cost to the fund or its valuation at a recent appraisalment. The data for securities are usually carried on the records of the fund at their face value, profits and losses being recorded only when the securities are disposed of; but if for any city they were reported at cost or at their market value on the last day of the fiscal year, those valuations were used in compiling the table.

**Assets in sinking funds.**—The sinking funds maintained by cities and their independent divisions are of two distinct classes, those with and those without investments, the distinction depending largely upon the method of distributing the loads to be carried by these funds. The sinking funds with investments are established and maintained primarily for the redemption of long-term bonds at maturity, the purpose of converting a part of the cash accumulation into securities being to augment the income of the funds by the amount of the excess of the interest on the securities purchased over the amount that would be secured on ordinary bank deposits to the amount equaling the purchase price of the securities. The sinking funds without securities are maintained primarily for the amortization of debt obligations by purchase before their maturity, or for the redemption of serial or other bonds maturing in practically equal amounts each year, the purposes of the funds usually being accomplished without the accumulation of assets in large amounts.

**Assets in public trust funds.**—Public trust funds are established by cities and their independent divisions for the purpose of conserving and administering moneys and other forms of wealth that come to them by donation, bequest, or otherwise, under such conditions that the recipient becomes a trustee charged with the administration of the fund and with disbursements from it or from income derived from its principal for designated public uses. The usual purposes for which these funds are created are the support of educational activities in schools and libraries, of health and hospital services, care of the poor, and pensions for employees of the cities and their independent divisions. Table 17 shows the amount of the assets of these funds under three heads—"Cash", "City securities", and "Other investments."

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

In most cities reporting investment funds or investments the invested assets are comparatively small, and in some instances they are held only temporarily while awaiting a favorable opportunity for the city to dispose of them, when the proceeds are to be turned over to the general treasury. In some cities permanent funds have been established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Some of these insurance funds are built up by the annual appropriation of considerable sums until the assets reach a prescribed amount. Such funds are usually invested in profitable securities and are here classed as investment funds. Funds provided for the purchase, construction, or equipment of buildings or other permanent properties of the municipality which are invested during the period of accumulation are also treated as investment funds. Table 17 shows the amount of assets of all such funds as are described above, including those of the city corporation and those of all independent divisions of government which constitute parts of the governing organizations of the municipalities.

**Cash in general treasury and general administrative funds.**—General administrative funds, as the term is here used, are all funds administered by the city and its independent divisions of government, except the sinking, public trust, investment, and private trust funds. The cash shown in table 17 as belonging to the general treasury and general administrative funds at the close of the year is presented in two columns, so as to show separately the amounts held in private trust accounts.

The cash and other assets belonging to private trust funds are omitted from this presentation of the assets of municipalities for the reason that the obligations on private trust accounts, of which these assets constitute a part, are no longer included in table 18 as an item in the gross debt of the cities.

TABLE 18

**Gross and net indebtedness of cities.**—Table 18 shows both the gross and net indebtedness at the close of the year reported for all cities of over 100,000 population. The term "gross indebtedness" is here used as the designation of the aggregate of all outstanding debt obligations, and the term "net indebtedness" is used as the designation of the total of the amounts representing the funded and floating debt, less the assets of sinking funds accumulated for their amortization. Sinking-fund assets accumulated for the amortization of special-assessment debt, where they could be identified as such, were excluded from the calculation.

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

**Indebtedness classified by character of outstanding debt obligation.**—The indebtedness of the municipalities is classified by character of obligation under four principal headings: "Funded or fixed", "Floating", "Special assessment bonds

and certificates", and "Current." Current indebtedness is classified under two subheadings: "Revenue bonds and notes" and "Warrants."

In years previous to 1925 current debt carried a third subheading, "Obligations on trust account." But inasmuch as but few cities recognize these obligations as part of their indebtedness, such amounts are no longer included in the totals of gross debt. And, as has been noted in the text discussion of table 17, the assets belonging to private trust funds, which are an offset to obligations on private trust account, have been eliminated from the statement of the assets of the cities. The kinds of debt included under each of the major headings are described in the paragraphs which follow.

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

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

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

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

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

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

**Indebtedness classified by creditor.**—Under this general heading the total gross debt included in table 18 is separated into two classes, that which was owing (1) to the public, and (2) to city funds with investments. In the column headed "City funds with investments" is included the par value of all city securities held by sinking, public trust, and investment funds. Of the total debt, \$1,308,015,014, or 15.5 percent, was held by the three classes of funds mentioned. In the column headed "The public" is included the par value of all other city debt obligations outstanding.

**Indebtedness classified by purpose for which incurred.**—A third classification of table 18 segregates debt obligations of cities into debts incurred for (1) the purposes of general departments and municipal service enterprises, and (2) the purposes of public service enterprises and investments. The revenues derived by most cities from public service enterprises and investments are sufficient to meet the interest accruing on debts of this class. These debts, as a rule, do not rest as burdens upon the general taxpayers, but are paid from revenues derived from those specially benefited.

**Increase during the year in two classes of debt and in sinking-fund assets.**—Under the general title "Increase during the year in—" there are given under descriptive headings the increase in (1) the total funded and floating debt, (2) the sinking-fund assets, and (3) the net debt. Of the 94 cities covered by this report, 50 showed decreases during the year in net debt, but the aggregate increase in net debt for the year was \$103,620,527.

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

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

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

**Increase of indebtedness with size of cities.**—The per capita figures of table 18 for the three groups of cities, classified according to population, are reproduced in the statement which follows:

GROUPS OF CITIES WITH SPECIFIED POPULATION	PER CAPITA GROSS DEBT			Per capita net debt
	Total	For general departments and municipal service enterprises	For public-service enterprises and investments	
500,000 and over.....	\$266.52	\$177.70	\$88.82	\$196.10
300,000 and less than 500,000.....	207.01	152.43	54.58	157.63
100,000 and less than 300,000.....	145.80	109.05	36.75	112.81

TABLE 19

**Funded, floating, and special-assessment indebtedness, classified by purpose for which incurred.**—Table 19 presents a summary of that portion of the total city indebtedness to which, in the text description of table 18, has been given the designation "funded and floating debt", and "special-assessment bonds and certificates", classified according to the reported purpose for which the outstanding obligations were issued.

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

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

Issues of bonds described as "refunding" or "funding" have been classified according to the purpose of the original or replaced loan, if these purposes could be discovered without a too extended search of the earlier records. Whenever the purpose of the original issues was not disclosed the amounts of refunding and funding bonds have been tabulated as for "combined or unreported purposes."

The amounts shown in the column "Refunding" are an exhibit of obligations issued to redeem funded debt obligations and those in the column "Funding" are an exhibit of obligations issued to redeem judgments, revenue loans, warrants, and other temporary obligations.

TABLE 20

**Assessed valuation of property.**—The valuations given in table 20 are those of property which is subject to the general property tax for the uses of the divisions of the governments of the cities covered by this report and of property within these cities that is subject to taxation for uses of the State, county, and minor civil divisions. In certain cities the city valuations differ somewhat from the valuations on which State and county taxes are levied. This difference results largely from the fact that certain classes of property, especially property of corporations, are in certain States subject to State and county taxation, but the valuation of such property does not appear in the report of property taxed for city purposes. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, differs from that of the city corporation. These differences are due to (1) difference in the areas of the city corporation and the independent division, the independent divisions in certain cities including territory outside the city limits, while in others they include only a portion of the territory within the cities; or (2) different bases of assessment, where the city makes an assessment of property for its own levy, while the independent district through its own board of assessors makes an independent assessment of the same property.

In examining the figures of table 20 relating to assessed valuations it should be noted that those on a line designated as for city, State, county, or other civil divisions represent the assessed valuation of the property within the territory included in the jurisdiction of the city corporation, and which is subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the government of a city represent the assessed valuation of the property located within the limits of a city corporation subject to taxation for the maintenance of such division, as appraised at the assessment made for the purpose of such division, whether it is the same as or different from that made for city corporation purposes.

The table gives separately for the city corporation and each independent taxing division the valuation of all property in the division subject to the general property tax. (Definitions of the general property tax and special property taxes are given in the text for table 2.)

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

**Total and per capita tax levies.**—The amounts given in the last column under the general heading "Levy" on the lines for the several divisions of the government show for the individual cities and for the groups of cities the total and per capita levies of the general property tax. These per capita figures furnish a fairly comparable measure of the tax burden resting upon the inhabitants of the various cities here reported and should be considered in connection with the other per capita figures of this report given in tables 4, 12, and 18.

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

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

In the case of cities in which taxes are levied at two or more rates in different divisions of the city or on different classes of property in the same division of government, the figures shown in table 20 for the city as a whole represent average rates based on the total levy and the total assessed valuation of property within the corporation, the specific rates of levy for the various divisions of the government or classes of property of such cities being given in table IX.

**Cities with two or more tax rates.**—In the majority of cities all sections and all property subject to the general property tax are taxed at the same rate. In a number of cities, however, this tax is levied at different rates, either in different sections or upon different classes of property. So far as the data collected were sufficiently definite to make the needed exhibit, such data have been arranged in

table IX, which follows, so as to show for each portion of the city or class of property in the cities last referred to the assessed valuations of the property taxes at each rate and the amount of taxes levied at such rates.

City number	Table IX CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVIES	
			Total	Rate per \$1,000 of assessed valuation
53	LONG BEACH, CALIF.:			
	City corporation.....	\$239,298,605	\$3,265,859	<sup>1</sup> \$13.65
	Original city.....	76,552,385	1,186,562	15.50
	Annexations nos. 1, 2, 3, and 4.....	28,509,910	439,053	15.40
	Annexations nos. 5, 7, and 8.....	52,522,960	803,600	15.30
	Annexation no. 9.....	617,390	9,076	14.70
	Annexations nos. 10, 11, and 12.....	36,063,175	508,491	14.10
	Annexation no. 13.....	2,725,405	34,340	12.60
	Annexations nos. 14, 15, and 16.....	1,001,145	10,912	10.90
	Unsecured personal.....	16,787,860	259,467	<sup>1</sup> 15.46
	Stocks, bonds, etc.....	18,557,235	12,371	.67
	Solvent credits.....	5,961,140	1,987	.33
	School district.....	210,094,420	2,697,788	<sup>1</sup> 12.84
	Property in general.....	185,576,045	2,683,430	14.46
	Stocks, bonds, etc.....	18,557,235	12,371	.67
	Solvent credits.....	5,961,140	1,987	.33
	County.....	210,094,420	2,675,518	<sup>1</sup> 12.73
	Property in general.....	185,576,045	2,661,160	14.34
	Stocks, bonds, etc.....	18,557,235	12,371	.67
	Solvent credits.....	5,961,140	1,987	.33
5	LOS ANGELES, CALIF.:			
	City corporation.....	2,315,285,490	30,351,476	<sup>1</sup> 13.11
	Taxation districts nos. 1 and 2.....	828,504,890	13,587,481	16.40
	Taxation districts nos. 3, 4, 6, and 9.....	837,936,095	13,658,358	16.30
	Taxation district no. 5.....	6,289,475	103,776	16.50
	Taxation district no. 7.....	10,558,300	181,603	17.20
	Taxation district no. 8.....	19,354,495	344,510	17.80
	Taxation district no. 10.....	10,116,155	159,835	15.80
	Unsecured personal.....	52,691,840	842,410	<sup>1</sup> 15.99
	Stocks, bonds, etc.....	347,959,525	231,973	.67
	Solvent credits.....	201,874,715	67,291	.33
	Municipal improvement districts—			
	No. 1.....	285,095,665	85,529	.30
	No. 2.....	5,650,035	24,295	4.30
	Nos. 3 and 11.....	64,643,365	51,714	.80
	Nos. 7 and 17.....	84,820,780	16,994	.20
	No. 9.....	1,741,410	8,011	4.60
	No. 18.....	5,663,385	7,362	1.30
	No. 19.....	6,289,475	20,755	3.30
	No. 20.....	2,347,295	4,225	1.80
	Nos. 22, 31, and 45.....	76,002,150	174,805	2.30
	No. 23.....	5,861,940	17,000	2.90
	No. 27.....	13,681,130	61,565	4.50
	No. 35.....	801,790	32,232	40.20
	No. 36.....	17,501,220	112,008	6.40
	No. 37.....	1,202,610	112,204	93.30
	No. 42.....	1,856,520	6,312	3.40
	No. 47.....	31,078,505	15,539	.50
	No. 52.....	1,068,695	28,214	26.40
	No. 53.....	424,570	17,471	41.15
	No. 54.....	176,550	11,899	67.40
	No. 57.....	1,127,210	10,145	9.00
	No. 58.....	412,275	21,892	53.10
	No. 60.....	10,466,710	7,327	.70
	No. 63.....	461,200	17,895	38.80
	No. 64.....	694,680	12,921	18.60
	No. 67.....	690,440	16,294	23.60
	No. 68.....	2,534,950	7,605	3.00
	No. 69.....	1,371,435	14,537	10.60
	No. 70.....	5,938,305	5,938	1.00
	No. 73.....	1,457,360	11,659	8.00
	No. 75.....	1,134,370	20,419	18.00
	County waterworks district.....	52,246,730	172,414	3.30
	Acquisition and improvement districts nos. 1, 29, and 38.....	1,779,830	47,089	<sup>1</sup> 26.46
	County.....	2,315,285,490	27,796,321	<sup>1</sup> 12.01
	Property in general.....	1,765,451,250	25,316,571	<sup>1</sup> 14.34
	Stocks, bonds, etc.....	347,959,525	231,973	.67
	Solvent credits.....	201,874,715	67,291	.33
	Acquisition and improvement districts.....	25,645,579	278,511	<sup>1</sup> 10.86
	Cemetery districts.....	14,606,555	1,461	.10
	Drainage improvement districts.....	42,200,601	429,602	<sup>1</sup> 10.18

<sup>1</sup> Average rate.

City number	Table IX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVIES	
			Total	Rate per \$1,000 of assessed valuation
5	LOS ANGELES, CALIF.—Continued. County—Continued.			
	Drainage improvement maintenance districts.....	\$5,439,721	\$870	1 \$0.16
	Fire protection districts.....	95,950,054	330,068	1 3.44
	Garbage disposal districts.....	37,713,812	55,062	1 1.46
	Lighting districts.....	84,411,119	184,016	1 2.18
	Lighting maintenance districts.....	4,006,698	33,055	1 8.25
	Road improvement districts.....	32,897,905	327,663	1 9.96
	Sanitation districts.....	201,748,324	338,937	1 1.08
	Sanitation maintenance districts.....	191,534,220	139,820	1 1.73
	Mosquito abatement districts.....	7,367,552	2,947	1 .40
	Sewer maintenance districts.....	50,129,964	19,551	1 1.39
	Park district.....	1,985,746	8,539	1 4.30
	County waterworks districts.....	4,378,066	30,384	1 6.94
	School district.....	2,315,285,490	2,357,780	1 10.18
	Property in general.....	1,765,451,250	2,058,516	11.66
	Stocks, bonds, etc.....	347,959,525	231,973	.67
	Solvent credits.....	201,874,715	67,291	.33
29	OAKLAND, CALIF.:			
	City corporation.....	288,434,648	5,553,353	1 19.25
	Original city.....	183,082,275	3,826,620	20.90
	Annexation.....	74,417,125	1,480,900	19.90
	Unsecured personal.....	9,145,688	192,974	21.10
	Do.....	2,023,648	40,878	20.20
	Stocks, bonds, etc.....	16,181,214	10,786	.67
	Solvent credits.....	3,584,698	1,195	.33
	School district.....	288,434,648	4,226,968	1 14.65
	Property in general.....	257,499,400	1,704,646	6.62
	Unsecured personal.....	11,169,336	75,951	6.80
	Oakland High:			
	Property in general.....	190,164,150	1,730,494	9.10
	Do.....	67,335,250	599,284	8.90
	Unsecured personal.....	11,169,336	104,612	1 9.37
	Stocks, bonds, etc.....	16,181,214	10,786	.67
	Solvent credits.....	3,584,698	1,195	.33
	Utility district.....	268,668,736	948,159	1 3.53
	Property in general.....	257,499,400	901,248	3.50
	Unsecured personal.....	11,169,336	46,911	4.20
	County.....	288,434,648	4,769,631	1 15.54
	Property in general.....	257,499,400	4,557,739	17.70
	Unsecured personal.....	11,169,336	199,911	17.90
	Stocks, bonds, etc.....	16,181,214	10,786	.67
	Solvent credits.....	3,584,698	1,195	.33
51	SAN DIEGO, CALIF.:			
	City corporation.....	171,729,703	3,071,143	1 17.88
	Property in general.....	140,661,557	3,052,355	21.70
	Stocks, bonds, etc.....	25,296,499	16,864	.67
	Solvent credits.....	5,771,647	1,924	.33
	School district.....	171,729,703	1,762,991	1 10.27
	Property in general.....	140,661,557	1,744,203	12.40
	Stocks, bonds, etc.....	25,296,499	16,864	.67
	Solvent credits.....	5,771,647	1,924	.33
	County.....	171,729,703	3,043,010	1 17.72
	Property in general.....	140,661,557	3,024,222	21.50
	Stocks, bonds, etc.....	25,296,499	16,864	.67
	Solvent credits.....	5,771,647	1,924	.33
11	SAN FRANCISCO, CALIF.:			
	City corporation.....	1,203,206,084	32,704,848	1 27.18
	Property in general.....	724,886,540	29,285,416	40.40
	Unsecured personal.....	68,401,865	2,749,755	40.20
	Stocks, bonds, etc.....	255,679,223	511,358	2.00
	Solvent credits.....	154,238,456	154,239	1.00
	Reassessments.....	137,746	4,080	1 29.62
56	BRIDGEPORT, CONN.:			
	City corporation.....	264,596,466	7,514,797	1 24.80
	First district.....	264,596,466	4,606,865	17.41
	Second district.....	259,636,819	2,907,932	11.20
48	HARTFORD, CONN.:			
	City corporation.....	390,796,959	9,244,785	1 23.66
	Urban.....	389,752,100	9,238,144	23.70
	Suburban.....	349,304	3,372	9.65
	Hartford Retreat.....	695,555	3,259	4.70
	School district.....	390,796,959	876,013	1 2.24
	First and West Middle.....	176,327,217	308,593	1.75
	South.....	90,976,540	68,240	.75
	Second North.....	27,060,784	121,740	4.50
	Arsenal and Southwest.....	23,798,597	71,382	3.00
	Washington and Hartford Retreat.....	19,591,183	39,182	2.00
	Northeast.....	15,788,533	43,421	2.75
	Northwest.....	37,254,105	223,455	6.00

<sup>1</sup> Average rate.

City number	Table IX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVIES	
			Total	Rate per \$1,000 of assessed valuation
50	NEW HAVEN, CONN.:			
	City corporation.....	\$328,218,598	\$9,239,886	<sup>1</sup> \$28.15
	General city.....	314,327,898	5,532,171	17.60
	Town.....	13,890,700	57,924	4.17
	City and town.....	328,218,598	3,649,791	11.12
	Improvement district.....	12,788,106	37,356	<sup>1</sup> 2.92
	Fair Haven East Association.....	1,008,120	2,016	2.00
	Fairmont Association.....	11,779,986	35,340	3.00
93	WATERBURY, CONN.:			
	City corporation.....	172,070,800	5,603,434	<sup>1</sup> 32.56
	First district.....	172,070,800	3,571,018	20.75
	Second district.....	169,363,337	2,032,416	12.00
	School district.....	2,768,427	22,944	<sup>1</sup> 8.29
	East Mountain.....	384,100	3,457	<sup>1</sup> 9.00
	Oronoke.....	641,848	6,418	10.00
	Park Road.....	1,742,479	13,069	7.50
85	WILMINGTON, DEL.:			
	City corporation.....	155,604,825	2,650,813	<sup>1</sup> 17.04
	Property in general:			
	Taxed at full rate.....	150,306,025	2,525,141	16.80
	Taxed at half rate.....	2,883,275	24,220	8.40
	Corporations.....	2,415,525	101,452	42.00
14	WASHINGTON, D.C.:			
	City corporation.....	1,845,089,606	25,253,621	<sup>1</sup> 13.69
	Property in general.....	1,335,681,144	22,706,579	17.00
	Personal intangible.....	509,408,462	2,547,042	5.00
61	JACKSONVILLE, FLA.:			
	City corporation.....	102,826,210	1,989,787	<sup>1</sup> 19.35
	Property in general:			
	Inside fire limits.....	100,040,032	1,950,780	19.50
	Outside fire limits.....	2,786,178	39,007	14.00
84	MIAMI, FLA.:			
	City corporation.....	168,915,207	3,306,316	<sup>1</sup> 19.57
	Original city.....	110,964,985	2,481,177	22.36
	Annexation.....	2,758,030	47,328	17.16
	Do.....	5,365,548	97,975	18.26
	Do.....	8,334,927	121,357	14.56
	Do.....	41,491,717	558,479	13.46
87	TAMPA, FLA.:			
	City corporation.....	122,349,057	2,164,439	<sup>1</sup> 17.69
	Original city.....	67,452,999	1,214,154	18.00
	Annexation.....	30,870,630	540,214	17.50
	Do.....	18,891,606	302,265	16.00
	Do.....	5,133,822	107,806	21.00
2	CHICAGO, ILL.:			
	Park district.....	3,116,809,325	22,920,192	<sup>1</sup> 7.35
	Albany and Jefferson.....	33,637,368	174,914	5.20
	Calumet.....	13,218,367	26,437	2.00
	Edison.....	5,179,191	15,538	3.00
	Fernwood.....	7,530,322	21,085	2.80
	Hollywood, River, and Sanganash.....	56,548,530	203,575	3.60
	Irving.....	57,327,413	309,568	5.40
	Lincoln.....	504,043,429	5,141,244	10.20
	North Shore.....	45,750,808	141,828	3.10
	Northwest.....	116,242,267	557,963	4.80
	Portage.....	53,554,095	187,439	3.50
	Ravenswood Manor Gardens.....	5,414,709	11,371	2.10
	Ridge.....	23,231,683	90,604	3.90
	Ridge Avenue.....	30,428,295	82,156	2.70
	South.....	1,511,028,078	11,937,122	7.90
	West Chicago.....	644,638,058	3,996,756	6.20
	West Pullman.....	9,036,712	22,592	2.50
88	EVANSVILLE, IND.:			
	Township.....	117,738,360	561,021	<sup>1</sup> 4.76
	Pigeon.....	104,969,490	472,363	4.50
	Perry.....	2,588,910	20,452	7.90
	Knight.....	10,179,960	68,206	6.70
21	INDIANAPOLIS, IND.:			
	Township.....	571,236,430	412,236	<sup>1</sup> .72
	Center.....	482,514,930	349,823	.72
	Perry.....	1,055,400	1,478	1.40
	Warren.....	14,417,290	5,839	.40
	Washington.....	57,243,250	26,046	.46
	Wayne.....	16,005,560	29,050	1.81
79	SOUTH BEND, IND.:			
	Township.....	157,074,560	337,900	<sup>1</sup> 2.15
	Portage.....	156,971,740	337,489	2.15
	German.....	102,820	411	4.00

<sup>1</sup> Average rate.

City number	Table IX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVIES	
			Total	Rate per \$1,000 of assessed valuation
58	DES MOINES, IOWA:			
	City corporation.....	\$93,349,684	\$2,841,882	<sup>1</sup> \$30.44
	Property in general:			
	With garbage collection.....	42,455,550	2,616,111	61.62
	Without garbage collection.....	2,304,975	131,880	57.22
	Agricultural land.....	436,185	4,375	10.03
	Money and credits.....	48,152,974	89,516	1.86
	School district.....	93,349,684	3,157,193	<sup>1</sup> 33.82
	Property in general.....	45,196,710	3,058,913	67.68
	Money and credits.....	48,152,974	98,280	2.04
	State.....	93,349,684	468,213	<sup>1</sup> 5.02
	Property in general.....	45,196,710	406,770	9.00
	Money and credits.....	48,152,974	61,443	1.28
	County.....	93,349,684	1,273,547	<sup>1</sup> 13.64
	Property in general.....	45,196,710	1,233,869	27.30
	Money and credits.....	48,152,974	39,678	.82
67	KANSAS CITY, KANS.:			
	City corporation.....	127,009,752	1,884,760	<sup>1</sup> 14.84
	Real and personal tangible.....	120,945,354	1,874,653	15.50
	Personal intangible.....	6,064,398	10,107	1.67
	School district.....	127,009,752	1,945,233	<sup>1</sup> 15.32
	Real and personal tangible.....	120,945,354	1,935,126	16.00
	Personal intangible.....	6,064,398	10,107	1.67
	Drainage district.....	50,588,446	162,541	<sup>1</sup> 3.21
	Kaw Valley.....	49,766,097	159,252	3.20
	Fairfax.....	822,349	3,289	4.00
	State.....	127,009,752	252,992	<sup>1</sup> 1.99
	Real and personal tangible.....	120,945,354	247,938	2.05
	Personal intangible.....	6,064,398	5,054	.83
	County.....	127,009,752	912,144	<sup>1</sup> 7.18
	Real and personal tangible.....	120,945,354	907,090	7.50
	Personal intangible.....	6,064,398	5,054	.83
69	WICHITA, KANS.:			
	City corporation.....	147,788,284	1,326,053	<sup>1</sup> 8.97
	Real and personal tangible.....	132,423,044	1,300,394	9.82
	Personal intangible.....	15,365,240	25,659	1.67
	School district.....	147,788,284	1,959,035	<sup>1</sup> 13.26
	Real and personal tangible.....	132,423,044	1,933,376	14.60
	Personal intangible.....	15,365,240	25,659	1.67
	State.....	147,788,284	274,951	<sup>1</sup> 1.86
	Real and personal tangible.....	132,423,044	262,198	1.98
	Personal intangible.....	15,365,240	12,753	.83
	County.....	147,788,284	754,322	<sup>1</sup> 5.10
	Real and personal tangible.....	132,423,044	741,569	5.60
	Personal intangible.....	15,365,240	12,753	.83
26	LOUISVILLE, KY.:			
	City corporation.....	407,003,852	8,503,627	<sup>1</sup> 20.89
	Property in general:			
	Subject to all taxes.....	380,248,784	8,365,473	22.00
	Manufacturing plants.....	2,767,245	17,434	6.30
	Unmanufactured agricultural products.....	5,157,175	7,736	1.50
	Bank stock.....	18,830,648	112,984	6.00
	County.....	467,796,687	1,820,632	<sup>1</sup> 3.89
	Property in general.....	443,808,864	1,775,235	4.00
	Unmanufactured agricultural products.....	5,157,175	7,736	1.50
	Bank shares.....	18,830,648	37,661	2.00
	State.....	703,002,682	2,661,544	<sup>1</sup> 3.79
	Real property.....	334,958,707	1,004,876	3.00
	Personal property.....	322,155,967	1,610,780	5.00
	Bank deposits.....	45,888,008	45,888	1.00
8	BALTIMORE, MD.:			
	City corporation.....	1,598,934,444	33,106,277	<sup>1</sup> 20.71
	Property in general:			
	Full rate.....	850,450,251	22,537,170	26.50
	Suburban rate.....	78,548,210	1,706,853	21.73
	Rural rate.....	25,492,370	432,350	16.96
	Annexation.....	319,714,576	7,455,744	23.32
	Securities.....	324,720,037	974,160	3.00
	State.....	1,483,363,299	3,439,736	<sup>1</sup> 2.32
	Property in general.....	1,214,691,222	3,036,728	2.50
	Securities.....	268,672,077	403,008	1.50
9	BOSTON, MASS.:			
	City corporation.....	1,919,393,770	65,234,729	<sup>1</sup> 33.99
	Property in general.....	1,890,005,000	64,578,897	34.17
	Motor vehicle.....	29,388,770	655,832	<sup>1</sup> 22.32

<sup>1</sup> Average rate.

City number	Table IX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVIES	
			Total	Rate per \$1,000 of assessed valuation
75	CAMBRIDGE, MASS.:			
	City corporation.....	\$194,618,460	\$6,612,681	1 \$33.98
	Property in general.....	188,227,400	6,455,205	34.30
	Motor vehicle.....	6,391,060	157,476	1 24.64
74	FALL RIVER, MASS.:			
	City corporation.....	116,258,514	4,678,526	1 40.24
	Property in general.....	112,359,700	4,574,074	40.71
	Motor vehicle.....	3,898,814	104,452	1 26.79
94	LOWELL, MASS.:			
	City corporation.....	120,673,666	4,673,773	1 38.73
	Property in general.....	116,977,606	4,579,056	39.15
	Motor vehicle.....	3,696,060	94,717	1 25.63
90	LYNN, MASS.:			
	City corporation.....	145,126,805	4,613,995	1 31.79
	Property in general.....	140,539,360	4,498,219	32.01
	Motor vehicle.....	4,587,445	115,776	1 25.24
76	NEW BEDFORD, MASS.:			
	City corporation.....	136,042,700	4,948,050	1 36.37
	Property in general.....	131,909,650	4,840,606	36.69
	Motor vehicle.....	4,133,050	107,444	1 25.99
86	SOMERVILLE, MASS.:			
	City corporation.....	128,322,840	4,713,558	1 36.73
	Property in general.....	123,285,500	4,589,455	37.23
	Motor vehicle.....	5,037,340	124,103	1 24.63
54	SPRINGFIELD, MASS.:			
	City corporation.....	311,913,840	8,967,149	1 28.75
	Property in general.....	303,193,960	8,706,250	28.72
	Motor vehicle.....	8,719,880	260,899	1 29.92
43	WORCESTER, MASS.:			
	City corporation.....	348,069,445	10,643,464	1 30.58
	Property in general.....	338,300,300	10,381,183	30.69
	Motor vehicle.....	9,769,145	262,281	1 26.85
92	DULUTH, MINN.:			
	City corporation.....	131,035,921	2,042,580	1 15.59
	Property in general.....	77,895,031	1,989,439	25.54
	Money and credits.....	53,140,890	53,141	1.00
	School district.....	131,035,921	2,622,119	1 20.01
	Property in general.....	77,895,031	2,568,978	32.98
	Money and credits.....	53,140,890	53,141	1.00
	State.....	131,035,921	631,035	1 4.82
	Property in general.....	77,895,031	604,465	7.76
	Money and credits.....	53,140,890	26,570	.50
	County.....	131,035,921	1,048,553	1 8.00
	Property in general.....	77,895,031	1,021,983	13.12
	Money and credits.....	53,140,890	26,570	.50
15	MINNEAPOLIS, MINN.:			
	City corporation.....	486,283,035	19,333,358	1 39.76
	Property in general.....	318,255,404	18,996,665	59.69
	Money and credits.....	167,552,309	335,105	2.00
	Land bank.....	475,322	1,588	3.34
	County.....	486,283,035	2,248,208	1 4.62
	Property in general.....	318,255,404	2,164,137	6.80
	Money and credits.....	167,552,309	83,776	.50
	Land bank.....	475,322	395	.83
	State.....	486,283,035	2,677,953	1 5.51
	Property in general.....	318,255,404	2,593,782	8.15
	Money and credits.....	167,552,309	83,776	.50
	Land bank.....	475,322	395	.83
33	ST. PAUL, MINN.:			
	City corporation.....	245,207,718	8,576,058	1 34.97
	Property in general.....	166,783,083	8,419,209	50.48
	Money and credits.....	78,424,635	156,849	2.00
	State.....	245,207,718	1,398,494	1 5.70
	Property in general.....	166,783,083	1,359,282	8.15
	Money and credits.....	78,424,635	39,212	.50
	County.....	245,207,718	2,519,276	1 10.27
	Property in general.....	166,783,083	2,480,064	14.87
	Money and credits.....	78,424,635	39,212	.50
19	KANSAS CITY, Mo.:			
	City corporation.....	531,808,060	7,259,555	1 13.65
	Property in general.....			
	Subject to all taxes.....	531,808,060	6,913,505	13.00
	Subject to special park levy.....	138,419,910	346,050	2.50
7	ST. LOUIS, Mo.:			
	City corporation.....	1,424,461,337	23,074,168	1 16.20
	Property in general.....	1,325,413,407	22,797,111	17.20
	Merchants and manufacturers' stock.....	98,893,900	276,903	2.80
	Steamboats.....	154,030	154	1.00

<sup>1</sup> Average rate.

City number	Table IX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVIES	
			Total	Rate per \$1,000 of assessed valuation
39	OMAHA, NEBR.:			
	City corporation.....	\$333,926,870	\$3,675,536	<sup>1</sup> \$11.01
	Property in general.....	287,677,580	3,581,586	12.45
	Personal intangible (class A).....	14,301,570	11,870	.83
	Personal intangible (class B).....	29,112,060	77,642	2.67
	Building and loan.....	2,835,660	4,438	1.56
	School district.....	311,946,115	3,548,190	<sup>1</sup> 11.37
	Property in general.....	265,696,825	3,454,059	13.00
	Personal intangible (class A).....	14,301,570	11,870	.83
	Personal intangible (class B).....	29,112,060	77,642	2.67
	Building and loan.....	2,835,660	4,619	1.63
	State.....	311,946,115	675,356	<sup>1</sup> 2.16
	Property in general.....	265,696,825	629,701	2.37
	Personal intangible (class A).....	14,301,570	6,007	.42
	Personal intangible (class B).....	29,112,060	38,806	1.33
	Building and loan.....	2,835,660	842	.30
	County.....	311,946,115	1,124,985	<sup>1</sup> 3.61
	Property in general.....	265,696,825	1,078,729	4.06
	Personal intangible (class A).....	14,301,570	6,007	.42
	Personal intangible (class B).....	29,112,060	38,806	1.33
	Building and loan.....	2,835,660	1,443	.51
1	NEW YORK, N. Y.:			
	City corporation.....	19,983,645,815	533,844,607	<sup>1</sup> 26.71
	General city—personal.....	360,160,886	9,323,046	25.89
	Manhattan Borough:			
	Real.....	10,154,576,653	271,215,791	26.71
	Do.....	1,210,000	996	.82
	Bronx Borough:			
	Real.....	2,175,714,729	57,456,301	26.41
	Do.....	4,446,000	2,329	.52
	Brooklyn Borough:			
	Real.....	4,549,330,998	121,114,537	26.62
	Do.....	894,000	687	.77
	Queens Borough—real.....	2,398,886,590	65,546,688	27.32
	Richmond Borough—real.....	338,425,959	9,184,232	27.14
22	ROCHESTER, N. Y.:			
	City corporation.....	647,970,004	18,214,222	<sup>1</sup> 28.11
	Property in general.....	646,904,134	18,204,245	28.14
	Real property of pensioners.....	1,065,870	9,977	9.36
91	UTICA, N. Y.:			
	City corporation.....	137,698,368	4,241,901	<sup>1</sup> 30.81
	Property in general.....	137,253,323	4,235,635	30.86
	Real property of pensioners.....	445,045	6,266	14.08
83	CANTON, OHIO:			
	Township.....	132,895,910	35,259	1.27
	Canton.....	120,496,296	24,099	.20
	Plain.....	12,399,614	11,160	.90
6	CLEVELAND, OHIO:			
	School district.....	1,247,281,380	13,883,463	<sup>1</sup> 11.13
	Property in general.....	1,246,715,790	13,875,573	11.13
	Shaker Heights.....	565,590	7,890	13.95
28	COLUMBUS, OHIO:			
	City corporation.....	434,011,590	3,357,317	<sup>1</sup> 7.74
	Property in general.....	432,423,640	3,351,283	7.75
	Annexation.....	1,587,950	6,034	3.80
	School district.....	434,011,590	4,278,031	<sup>1</sup> 9.86
	Property in general.....	432,423,640	4,259,373	9.85
	Annexation.....	1,587,950	18,658	11.75
70	ERIE, PA.:			
	County.....	154,714,483	1,218,798	<sup>1</sup> 7.88
	Property in general.....	119,988,115	1,079,893	9.00
	Money at interest.....	34,726,368	138,905	4.00
3	PHILADELPHIA, PA.:			
	City corporation.....	4,495,819,147	65,909,684	<sup>1</sup> 14.66
	Urban:			
	Outside poor district.....	602,539,964	10,755,338	17.85
	Inside poor district.....	2,688,773,687	49,070,120	18.25
	Suburban:			
	Outside poor district.....	103,260,500	1,228,800	11.90
	Inside poor district.....	48,449,325	589,629	12.17
	Farm:			
	Outside poor district.....	8,678,100	77,495	8.93
	Inside poor district.....	2,306,450	21,058	9.13
	Money at interest.....	1,041,811,121	4,167,244	4.00
	Poor district.....	714,478,564	270,532	<sup>1</sup> 1.38
	Urban.....	602,539,964	241,016	.40
	Suburban.....	103,260,500	27,780	.27
	Farm.....	8,678,100	1,736	.20

<sup>1</sup> Average rate.

City number	Table IX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVIES	
			Total	Rate per \$1,000 of assessed valuation
10	PITTSBURGH, PA.:			
	City corporation.....	\$1,208,266,120	\$20,797,421	<sup>1</sup> \$17.21
	Land.....	586,692,810	13,493,935	23.00
	Buildings.....	621,573,310	7,303,486	11.75
	County.....	1,484,071,115	10,814,547	<sup>1</sup> 7.29
	Property in general.....	1,113,703,280	9,333,076	8.38
	Money at interest.....	370,367,835	1,481,471	4.00
77	READING, PA.:			
	County.....	166,803,280	783,140	<sup>1</sup> 4.69
	Property in general.....	115,926,920	579,635	5.00
	Money at interest.....	50,876,360	203,505	4.00
59	SCRANTON, PA.:			
	City corporation.....	123,623,630	1,950,588	<sup>1</sup> 15.79
	Land.....	51,946,915	1,154,260	22.22
	Improvements.....	71,676,715	796,328	11.11
	Poor district.....	108,018,746	648,731	<sup>1</sup> 5.97
	Scranton—Dunmore.....	106,631,243	639,787	6.00
	Jenkins—Pittston.....	1,987,503	8,944	4.50
	County.....	125,022,099	693,649	<sup>1</sup> 5.55
	Property in general.....	110,606,249	635,986	5.75
	Money at interest.....	14,415,850	57,663	4.00
37	PROVIDENCE, R.I.:			
	City corporation.....	639,356,640	12,668,572	<sup>1</sup> 19.81
	Property in general.....	513,343,740	12,144,610	23.66
	Personal intangible.....	126,012,900	523,962	4.16
32	DALLAS, TEX.:			
	City corporation.....	300,318,900	7,102,013	<sup>1</sup> 23.65
	Property in general:			
	Subject to all taxes.....	287,345,100	6,982,654	24.30
	Subject to school levy.....	12,973,800	119,359	9.20
	County.....	275,779,021	2,474,717	<sup>1</sup> 8.97
	Property in general.....	273,444,857	2,461,004	9.00
	Rolling stock and intangibles.....	2,334,164	13,713	5.88
89	EL PASO, TEX.:			
	City corporation.....	114,402,880	2,579,583	<sup>1</sup> 22.55
	General city.....	114,402,880	2,574,065	22.50
	Paving district.....	27,590,000	5,518	.20
38	SAN ANTONIO, TEX.:			
	City corporation.....	253,874,060	5,066,002	<sup>1</sup> 19.95
	General city.....	253,874,060	5,026,706	19.80
	Improvement district:			
	Nos. 2, 8, and 13.....	21,557,730	6,470	.30
	Nos. 3, 7, 9, and 10.....	26,632,460	10,653	.40
	No. 4.....	9,312,190	11,175	1.20
	Nos. 11 and 12.....	47,308,810	9,466	.20
	No. 14.....	2,187,780	1,532	.70
64	NORFOLK, VA.:			
	City corporation.....	177,352,309	4,925,061	<sup>1</sup> 27.77
	Real estate and personal tangible.....	175,782,924	4,921,922	28.00
	Machinery.....	1,569,385	3,139	2.00
	State.....	40,659,668	246,481	<sup>1</sup> 6.06
	Bonds, notes, etc.....	20,658,892	103,294	5.00
	Capital.....	9,991,698	74,938	7.50
	Bank stock.....	6,028,808	60,288	10.00
	Money.....	3,980,270	7,961	2.00
44	RICHMOND, VA.:			
	City corporation.....	275,068,987	6,208,303	<sup>1</sup> 22.57
	Real estate.....	243,034,223	5,711,304	23.50
	Personal tangible.....	19,049,420	419,087	22.00
	Machinery.....	12,985,344	77,912	6.00
	State.....	132,834,608	832,281	<sup>1</sup> 6.27
	Bonds, notes, etc.....	48,769,104	243,846	5.00
	Capital.....	48,464,120	363,481	7.50
	Bank stock and moneyed capital.....	19,218,942	192,189	10.00
	Money.....	16,382,442	32,765	2.00
20	SEATTLE, WASH.:			
	City corporation.....	268,758,290	7,580,795	<sup>1</sup> 28.21
	Old limits, new limits, Ravenna, Southeast Seattle, and South Seattle.....	231,096,573	6,534,118	28.33
	Ballard, Columbia, Dunlap, Georgetown, South Park, West Seattle, and Yesler.....	37,661,717	1,046,677	27.85
	County.....	268,758,290	5,382,847	<sup>1</sup> 20.03
	Property in general.....	268,758,290	5,039,218	18.75
	Road districts nos. 2 and 3.....	42,953,635	343,629	8.00

<sup>1</sup> Average rate.

City number	Table IX—Continued CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY	Assessed valuation	LEVIES	
			Total	Rate per \$1,000 of assessed valuation
73	SPOKANE, WASH.:			
	School district.....	\$71,674,701	\$943,368	<sup>1</sup> \$13.16
	Former no. 81.....	69,760,987	913,869	13.10
	Former no. 122.....	1,820,537	28,400	15.60
	Former no. 143.....	93,177	1,059	11.80
82	TACOMA, WASH.:			
	City corporation.....	56,757,134	1,402,747	<sup>1</sup> 24.71
	General city.....	56,757,134	23,838	42
	Districts nos. 1 and 2.....	52,405,180	1,295,455	24.72
	Districts nos. 3, 4, and 5.....	2,302,792	45,339	19.69
	District no. 6.....	2,049,162	38,115	18.60
	School district.....	56,757,134	924,106	<sup>1</sup> 16.28
	Property in general.....	56,499,450	920,941	16.30
	Subject to bond rate.....	82,370	1,219	14.80
	Subject to no bond rate.....	175,314	1,946	11.10
12	MILWAUKEE, WIS.:			
	City corporation.....	1,030,722,137	22,083,011	<sup>1</sup> 21.42
	Property in general.....	919,294,225	20,586,675	22.30
	Public utilities.....	108,090,912	1,428,489	13.22
	Do.....	3,337,000	67,847	20.33
	County.....	1,027,385,137	9,520,894	<sup>1</sup> 9.27
	Property in general.....	919,294,225	9,081,359	9.88
	Public utilities.....	108,090,912	439,535	4.07

**Special property taxes.**—In the years prior to 1925 there were shown in table 20 the valuation of property subject to special property taxes and the total and per capita levy of such taxes; but for 1925 and subsequent years the data pertaining to special property taxes are presented separately in text tables. Table X, which follows, presents the data for 1932.

City number	Table X CITY, AND DIVISION OF GOVERNMENT OR CLASSES OF PROPERTY	Assessed valuation	Tax rate per \$1,000 of assessed valuation	LEVY	
				Total	Per capita
	Total.....			\$1,841,930	\$0.04
8	BALTIMORE, Md.:				
	City corporation.....	\$290,000,000	<sup>1</sup> \$3.56	1,031,250	1.26
	Bank stock.....	40,000,000	10.00	400,000	.49
	Casualty, surety, guarantee, and fidelity shares.....	20,000,000	10.00	200,000	.24
	Savings bank deposits.....	230,000,000	1.88	431,250	.53
71	CAMDEN, N.J.:				
	City corporation—bank stock.....	10,354,085	3.75	38,828	.33
	County—bank stock.....	10,354,085	3.75	38,828	.33
72	ELIZABETH, N.J.:				
	City corporation—bank stock.....	4,424,533	3.75	16,592	.14
	County—bank stock.....	4,424,533	3.75	16,592	.14
24	JERSEY CITY, N.J.:				
	City corporation—bank stock.....	24,942,666	3.75	93,535	.29
	County—bank stock.....	24,942,666	3.75	93,535	.29
18	NEWARK, N.J.:				
	City corporation—bank stock.....	46,786,400	3.75	175,449	.39
	County—bank stock.....	46,786,400	3.75	175,449	.39
62	PATERSON, N.J.:				
	City corporation—bank stock.....	13,617,866	3.75	51,067	.37
	County—bank stock.....	13,617,866	3.75	51,067	.37
65	TRENTON, N.J.:				
	City corporation—bank stock.....	7,965,066	3.75	29,869	.24
	County—bank stock.....	7,965,066	3.75	29,869	.24

<sup>1</sup> Average rate.

**Poll taxes.**—In reports previous to 1925 the data relating to the levy of poll taxes were shown in the general table covering assessed valuations and tax levies, but for 1925 and subsequent years they are presented separately in text tables. In table XI, which follows, are shown the data for 1932.

City number	Table XI CITY, AND DIVISION OF GOVERNMENT	POLL TAXES		City number	Table XI—Continued CITY, AND DIVISION OF GOVERNMENT	POLL TAXES	
		Rate of levy	Levy			Rate of levy	Levy
	Total.....		\$5,023,453				
34	BIRMINGHAM, ALA.: County.....	\$1.50	34,927	86	SOMERVILLE, MASS.: City corporation.....	\$2.00	\$63,310
56	BRIDGEPORT, CONN.: City corporation.....	2.00	151,616		State.....	1.00	31,730
48	HARTFORD, CONN.: City corporation.....	2.00	158,723	54	SPRINGFIELD, MASS.: City corporation.....	2.00	90,100
50	NEW HAVEN, CONN.: City corporation.....	2.00	191,224		State.....	1.00	43,549
93	WATERBURY, CONN.: City corporation.....	2.00	88,054	43	WORCESTER, MASS.: City corporation.....	2.00	113,962
85	WILMINGTON, DEL.: County.....	.25	6,000		State.....	1.00	56,981
61	JACKSONVILLE, FLA.: School district.....	1.00	17,324	71	CAMDEN, N.J.: City corporation.....	1.00	34,462
84	MIAMI, FLA.: School district.....	1.00	16,450	72	ELIZABETH, N.J.: City corporation.....	1.00	26,225
87	TAMPA, FLA.: School district.....	1.00	44,610	24	JERSEY CITY, N.J.: City corporation.....	1.00	7,893
31	ATLANTA, GA.: City corporation.....	3.00	87,396	18	NEWARK, N.J.: City corporation.....	1.00	95,304
	State.....	1.00	24,200	62	PATERSON, N.J.: City corporation.....	1.00	15,841
88	EVANSVILLE, IND.: City corporation.....	1.00	17,677	65	TRENTON, N.J.: City corporation.....	1.00	28,542
	School district.....	1.00	17,677	70	ERIE, PA.: City corporation.....	(1)	82,511
	State.....	1.50	26,515		School district.....	2.50	149,123
	County.....	.50	8,839		County.....	(2)	89,098
88	FORT WAYNE, IND.: City corporation.....	2.00	42,914	J	PHILADELPHIA, PA.: City.....	.25	81,126
	School district.....	1.00	21,457	77	READING, PA.: School.....	2.00	106,214
	State.....	1.50	32,185		County.....	(3)	37,046
	County.....	1.50	32,185	59	SCRANTON, PA.: City.....	1.00	60,207
81	GARY, IND.: School district.....	1.25	16,835		School.....	2.50	130,518
	State.....	1.50	20,202		Poor.....	(4)	62,812
21	INDIANAPOLIS, IND.: City corporation.....	.50	25,994		County.....	.50	35,387
	County.....	1.00	53,808	37	PROVIDENCE, R.I.: City corporation.....	1.00	93,521
	State.....	1.50	77,982	66	CHATTANOOGA, TENN.: County.....	2.00	36,000
79	SOUTH BEND, IND.: City corporation.....	.50	10,522	78	KNOXVILLE, TENN.: County.....	2.00	21,232
	School district.....	1.00	21,044	36	MEMPHIS, TENN.: County.....	2.00	46,912
	State.....	1.50	31,566	52	NASHVILLE, TENN.: County.....	2.00	112,506
	County.....	.50	10,522	32	DALLAS, TEX.: State.....	1.50	67,500
58	DES MOINES, IOWA: County.....	.50	8,827		County.....	.25	11,250
16	NEW ORLEANS, LA.: City corporation.....	1.00	118,058	80	EL PASO, TEX.: State.....	1.50	13,942
9	BOSTON, MASS.: City corporation.....	2.00	479,506		County.....	.25	2,324
	State.....	1.00	239,798	47	FORT WORTH, TEX.: State.....	1.50	42,000
75	CAMBRIDGE, MASS.: City corporation.....	2.00	66,362		County.....	.25	7,000
	State.....	1.00	33,181	23	HOUSTON, TEX.: State.....	1.50	93,015
74	FALL RIVER, MASS.: City corporation.....	2.00	65,996	38	SAN ANTONIO, TEX.: State.....	1.50	66,842
	State.....	1.00	32,998	64	NORFOLK, VA.: City corporation.....	.50	37,018
94	LOWELL, MASS.: City corporation.....	2.00	53,434		State.....	1.00	74,036
	State.....	1.00	26,717	44	RICHMOND, VA.: City corporation.....	1.50	138,149
90	LYNN, MASS.: City corporation.....	2.00	61,752		State.....	1.00	92,099
	State.....	1.00	30,876				
76	NEW BEDFORD, MASS.: City corporation.....	2.00	66,310				
	State.....	1.00	33,150				

<sup>1</sup> Occupation taxes levied on a valuation of \$6,111,900, at the rate of \$13.50 per \$1,000.

<sup>2</sup> Occupation taxes levied on a valuation of \$9,899,793, at the rate of \$9 per \$1,000.

<sup>3</sup> Occupation taxes levied on a valuation of \$7,529,290, at the rate of \$5 per \$1,000.

<sup>4</sup> Occupation taxes levied on a valuation of \$6,784,730 in Scranton-Dunmore poor district, at the rate of \$6 per \$1,000 and \$199,610 in Jenkins-Pittston poor district, at the rate of \$4.50 per \$1,000.

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## GENERAL TABLES

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73202-34-4

TABLE I.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 9]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1932	
				Estimated as of middle of fiscal year	Decennial census			
					Apr. 1, 1930	Jan. 1, 1920		Apr. 15, 1910
	Grand total.....			37,734,912	36,425,638	29,497,009	23,248,623	2,801,029.1
	Group I.....			21,643,700	20,828,542	16,826,448	13,511,289	1,055,727.7
	Group II.....			5,120,900	4,979,733	4,200,367	3,397,707	515,608.5
	Group III.....			10,970,312	10,617,363	8,470,194	6,339,627	1,229,692.9

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

1	New York, N. Y.....	1653	June 30, 1932	7,218,100	6,630,446	5,620,048	4,766,883	191,360.0
2	Chicago, Ill.....	1837	June 30, 1932	3,523,400	3,376,438	2,701,705	2,185,283	129,302.0
3	Philadelphia, Pa.....	1683	June 30, 1932	1,978,900	1,950,961	1,823,779	1,549,008	81,920.0
4	Detroit, Mich.....	1824	Dec. 31, 1931	1,686,900	1,568,662	993,678	465,766	88,255.6
5	Los Angeles, Calif.....	1851	Dec. 31, 1931	1,349,900	1,238,048	576,673	319,198	287,439.0
6	Cleveland, Ohio.....	1836	June 30, 1932	923,200	900,429	796,841	560,663	46,826.0
7	St. Louis, Mo.....	1822	Oct. 9, 1931	829,300	821,960	772,897	687,029	39,276.8
8	Baltimore, Md.....	1796	June 30, 1932	820,500	804,874	733,826	558,485	50,380.8
9	Boston, Mass.....	1822	June 30, 1932	788,500	781,188	748,060	670,585	28,096.0
10	Pittsburgh, Pa.....	1816	June 30, 1932	680,900	669,817	588,343	533,905	33,365.2
11	San Francisco, Calif.....	1850	Dec. 31, 1931	656,200	634,394	506,676	416,912	26,880.0
12	Milwaukee, Wis.....	1846	June 30, 1932	603,500	578,249	457,147	373,857	27,732.3
13	Buffalo, N. Y.....	1832	Dec. 31, 1931	584,400	573,076	506,775	423,715	24,894.0

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

14	Washington, D. C.....	1802	Dec. 31, 1931	492,000	486,869	437,571	331,069	39,680.0
15	Minneapolis, Minn.....	1867	June 30, 1932	481,700	464,356	380,582	301,408	55,445.0
16	New Orleans, La.....	1805	June 30, 1932	474,500	458,762	387,219	339,075	127,808.0
17	Cincinnati, Ohio.....	1819	June 30, 1932	462,200	451,160	401,247	363,591	45,929.0
18	Newark, N. J.....	1836	June 30, 1932	448,400	442,337	414,524	347,469	10,927.0
19	Kansas City, Mo.....	1853	Oct. 31, 1931	411,400	399,746	324,410	248,381	37,472.0
20	Seattle, Wash.....	1869	June 30, 1932	376,500	365,583	315,312	237,194	43,840.0
21	Indianapolis, Ind.....	1831	June 30, 1932	374,400	364,161	314,194	233,650	34,660.8
22	Rochester, N. Y.....	1834	June 30, 1932	335,000	328,132	295,750	218,149	21,924.8
23	Houston, Tex.....	1839	June 30, 1932	324,600	292,352	138,276	78,800	45,963.5
24	Jersey City, N. J.....	1827	June 30, 1932	320,800	316,715	298,103	267,779	8,320.0
25	Portland, Oreg.....	1851	May 31, 1932	310,800	301,815	258,288	207,214	40,614.4
26	Louisville, Ky.....	1824	Feb. 28, 1932	308,600	307,745	234,891	223,928	23,024.0

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

27	Toledo, Ohio.....	1837	June 30, 1932	300,900	290,718	243,164	168,497	21,986.5
28	Columbus, Ohio.....	1816	June 30, 1932	299,600	290,564	237,031	181,511	24,676.6
29	Oakland, Calif.....	1854	Dec. 31, 1931	295,600	284,063	216,261	150,174	34,023.0
30	Denver, Colo.....	1859	June 30, 1932	294,700	287,861	256,491	213,381	37,085.0
31	Atlanta, Ga.....	1847	June 30, 1932	283,500	270,366	200,616	154,839	22,265.6
32	Dallas, Tex.....	1856	Mar. 31, 1932	280,300	260,475	158,976	92,104	26,186.0
33	St. Paul, Minn.....	1854	June 30, 1932	279,700	271,606	234,698	214,744	33,389.0
34	Birmingham, Ala.....	1871	Feb. 28, 1932	274,500	259,678	178,806	132,685	32,128.4
35	Akron, Ohio.....	1836	June 30, 1932	266,300	255,040	208,435	69,067	34,444.0
36	Memphis, Tenn.....	1849	June 30, 1932	263,500	253,143	162,351	131,105	29,227.6
37	Providence, R. I.....	1832	Mar. 31, 1932	256,000	252,981	237,595	224,326	11,410.0
38	San Antonio, Tex.....	1837	Nov. 30, 1931	243,000	231,542	161,379	96,614	22,860.0
39	Omaha, Nebr.....	1857	June 30, 1932	218,900	214,006	191,601	124,096	25,026.8
40	Syracuse, N. Y.....	1848	June 30, 1932	216,100	209,326	171,717	137,249	16,220.0
41	Dayton, Ohio.....	1841	June 30, 1932	207,800	200,982	152,559	116,577	15,175.7
42	Oklahoma City, Okla.....	1891	Dec. 31, 1931	201,400	185,389	91,295	64,205	19,424.0
43	Worcester, Mass.....	1848	May 31, 1932	198,600	195,311	179,754	145,986	23,808.0
44	Richmond, Va.....	1782	July 31, 1932	185,500	182,929	171,667	127,628	15,360.0
45	Youngstown, Ohio.....	1868	June 30, 1932	175,300	170,002	132,358	79,066	21,660.0
46	Grand Rapids, Mich.....	1850	Sept. 30, 1931	172,300	168,592	137,634	112,571	14,735.0

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 9]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION			Land area (acres), July 1, 1932	
				Estimated as of middle of fiscal year	Decennial census			
					Apr. 1, 1930	Jan. 1, 1920		Apr. 15, 1910
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
47	Fort Worth, Tex.....	1872	Mar. 31, 1932	169,900	163,447	106,482	73,312	29,696.0
48	Hartford, Conn.....	1784	Sept. 30, 1931	167,900	164,072	138,036	98,915	10,162.9
49	Flint, Mich.....	1855	Dec. 31, 1931	167,200	156,492	91,599	38,550	18,954.9
50	New Haven, Conn.....	1784	June 30, 1932	162,700	162,655	162,537	133,605	11,460.0
51	San Diego, Calif.....	1850	Dec. 31, 1931	159,800	147,995	74,361	39,578	60,581.9
52	Nashville, Tenn.....	1806	June 30, 1932	156,900	153,866	118,342	110,364	16,625.6
53	Long Beach, Calif.....	1897	Dec. 31, 1931	156,700	142,032	55,593	17,809	18,974.0
54	Springfield, Mass.....	1852	May 31, 1932	154,200	149,900	129,614	88,926	20,288.0
55	Tulsa, Okla.....	1903	Dec. 31, 1931	147,700	141,258	72,075	18,182	13,887.5
56	Bridgeport, Conn.....	1836	Sept. 31, 1931	147,200	146,716	143,555	102,054	9,370.0
57	Salt Lake City, Utah.....	1851	June 30, 1932	145,300	140,267	118,110	92,777	33,476.4
58	Des Moines, Iowa.....	1857	Sept. 30, 1931	144,900	142,559	126,468	86,368	34,560.0
59	Scranton, Pa.....	1866	June 30, 1932	144,700	143,433	137,783	129,867	12,361.7
60	Yonkers, N.Y.....	1872	June 30, 1932	142,200	134,646	100,176	79,803	12,880.0
61	Jacksonville, Fla.....	1822	June 30, 1932	139,900	129,549	91,558	57,699	19,065.6
62	Paterson, N.J.....	1851	June 30, 1932	139,100	138,513	135,875	125,600	5,157.0
63	Albany, N.Y.....	1686	June 30, 1932	130,500	127,412	113,344	100,253	12,076.0
64	Norfolk, Va.....	1845	June 30, 1932	129,710	129,710	115,777	67,452	17,920.0
65	Trenton, N.J.....	1792	June 30, 1932	124,200	123,356	119,289	96,815	4,630.0
66	Chattanooga, Tenn.....	1851	Mar. 31, 1932	123,800	119,798	57,895	44,604	17,548.8
67	Kansas City, Kans.....	1886	June 30, 1932	123,800	121,857	101,177	82,331	13,089.4
68	Fort Wayne, Ind.....	1839	June 30, 1932	121,300	114,946	86,549	63,933	11,291.0
69	Wichita, Kans.....	1871	June 30, 1932	119,500	111,110	72,217	52,450	13,419.0
70	Erie, Pa.....	1851	July 5, 1932	119,200	115,967	93,372	66,525	10,368.0
71	Camden, N.J.....	1828	June 30, 1932	119,200	118,700	116,309	94,538	5,554.0
72	Elizabeth, N.J.....	1855	June 30, 1932	118,700	114,589	95,783	73,409	6,227.0
73	Spokane, Wash.....	1883	June 30, 1932	117,000	115,514	104,437	104,402	26,547.2
74	Fall River, Mass.....	1854	June 30, 1932	115,274	115,274	120,485	119,295	21,056.0
75	Cambridge, Mass.....	1846	June 30, 1932	114,500	113,643	109,094	104,839	3,968.0
76	New Bedford, Mass.....	1847	May 31, 1932	112,597	112,597	121,217	96,652	12,160.0
77	Reading, Pa.....	1847	July 5, 1932	111,900	111,171	107,784	96,071	6,090.7
78	Knoxville, Tenn.....	1815	June 30, 1932	111,900	105,802	77,818	36,346	16,896.0
79	South Bend, Ind.....	1865	June 30, 1932	111,200	104,193	70,983	53,684	10,793.2
80	Peoria, Ill.....	1845	June 30, 1932	111,200	104,969	76,121	66,950	7,859.2
81	Gary, Ind.....	1909	June 30, 1932	110,200	100,426	55,378	16,802	25,811.4
82	Tacoma, Wash.....	1875	June 30, 1932	108,500	106,817	96,965	83,743	29,661.0
83	Canton, Ohio.....	1854	June 30, 1932	108,200	104,906	87,091	50,217	8,716.0
84	Miami, Fla.....	1896	Dec. 31, 1931	108,200	110,637	29,571	5,471	19,200.0
85	Wilmington, Del.....	1832	Dec. 31, 1931	106,597	106,597	110,168	87,411	4,602.3
86	Somerville, Mass.....	1871	June 30, 1932	106,300	103,908	93,091	77,236	2,496.0
87	Tampa, Fla.....	1887	Nov. 30, 1931	106,200	101,161	51,608	37,782	12,160.0
88	Evansville, Ind.....	1847	June 30, 1932	106,000	102,249	85,264	69,647	5,577.0
89	El Paso, Tex.....	1873	Aug. 31, 1931	105,300	102,421	77,560	39,279	8,640.0
90	Lynn, Mass.....	1850	June 30, 1932	103,000	102,320	99,148	89,336	6,720.0
91	Utica, N.Y.....	1832	June 30, 1932	102,800	101,740	94,156	74,419	13,569.0
92	Duluth, Minn.....	1870	June 30, 1931	101,800	101,463	98,917	78,466	39,897.0
93	Waterbury, Conn.....	1853	June 30, 1932	101,700	99,902	91,715	73,141	17,981.0
94	Lowell, Mass.....	1836	June 30, 1932	100,234	100,234	112,759	106,294	8,576.0

<sup>1</sup> Population Apr. 1, 1930; no estimate made.<sup>2</sup> Population as of June 30, 1931. Data for fiscal year 1931 shown in all tables of this report.

TABLE 2—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 10]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments and special charges (Table 6)	Fines, forfeits, and escheats (Table 6)	Subventions and grants, donations, and pension assessments (Table 7)	Highway privileges, rents, and interest (Table 8)	Earnings of general departments (Table 9)	Earnings of public-service enterprises (Table 10)
			General property (Table 6)	Special (Table 6)	Poll (Table 6)	Business and non-business license (Table 6)						
	Grand total.....	\$2,597,016,986	\$1,719,472,191	\$29,341,025	\$2,392,446	\$90,500,834	\$101,850,966	\$9,227,356	\$220,535,159	\$111,013,270	\$70,115,708	\$242,568,031
	Group I.....	1,694,091,681	1,132,044,191	19,366,823	414,892	58,804,419	62,782,420	5,483,288	143,857,336	84,460,581	41,704,266	145,173,465
	Group II.....	353,073,337	227,720,251	1,501,084	209,709	17,443,462	13,772,755	1,405,167	33,560,932	12,807,303	12,502,224	32,150,450
	Group III.....	549,851,968	359,707,749	8,473,118	1,767,845	14,252,953	25,295,791	2,338,901	43,116,891	13,745,386	15,909,218	65,244,116

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

1	NEW YORK, N.Y.....	\$660,402,682	\$457,268,586	\$8,029,020		\$23,081,396	\$12,707,002	\$1,170,546	\$78,406,242	\$32,852,212	\$7,609,724	\$36,327,954
2	CHICAGO, ILL.....	200,868,326	129,507,876			7,909,796	20,355,108	945,139	11,348,167	11,876,199	6,995,451	11,930,590
	City corporation.....	107,077,212	53,896,506			7,840,194	20,219,606	858,304	1,282,359	9,232,294	1,890,595	11,857,354
	County.....	11,662,962	2,113,772			69,602		43,748	5,770,559	241,259	3,424,022	
	School district.....	50,402,413	44,481,818						3,980,992	1,028,516	908,087	
	Park district.....	17,769,125	15,495,030				135,502	43,082	314,257	1,144,131	637,123	
	Sanitary district.....	11,805,715	11,503,477							228,385	617	73,236
	Forest preserve district.....	2,150,899	2,014,273					5		1,614	135,007	
3	PHILADELPHIA, PA.....	128,283,339	92,284,260		\$70,586	659,217	36,957	309,183	7,236,955	17,579,945	3,101,271	6,984,965
	City corporation.....	92,606,493	61,495,429		70,586	659,217	36,957	309,108	3,340,645	16,677,126	3,032,460	6,984,965
	School district.....	35,141,305	30,406,717					75	3,778,040	901,926	54,547	
	Poor district.....	515,541	382,114						118,270	893	14,264	
4	DETROIT, MICH.....	124,504,616	74,007,011	273,792		3,597,374	4,399,209	639,811	9,877,078	2,217,877	7,849,038	21,643,426
	City corporation.....	106,963,861	62,433,974	39,749		558,328	4,365,525	576,912	9,224,573	2,089,291	6,032,083	21,643,426
	County.....	17,540,755	11,573,037	231,043		3,039,046	33,684	62,899	652,505	128,586	1,816,955	

5	LOS ANGELES, CALIF.	136,831,419	78,064,770			5,531,175	12,600,653	947,145	6,154,458	3,233,651	3,383,394	26,916,173
	City corporation	74,931,386	29,876,761			1,544,637	12,236,371	639,244	416,161	2,285,779	1,040,538	26,891,895
	County	35,825,858	27,746,983			3,984,641	364,282	307,901	404,519	947,872	2,045,382	24,278
	School district	26,074,175	20,441,026			1,897			5,333,778		297,474	
6	CLEVELAND, OHIO	62,756,002	41,865,871	379,963		2,886,065	2,553,409	453,852	2,570,257	1,861,818	2,293,175	7,891,592
	City corporation	31,307,386	14,879,378	379,963		1,735,769	1,452,068	445,129	1,808,084	1,283,112	1,433,971	7,889,912
	County	9,728,547	6,371,544			1,150,296	1,101,341	8,723	334,693	240,889	519,381	1,680
	School district	21,358,983	20,298,512						427,480	332,022	300,969	
	Park district	361,086	316,437							5,795	38,854	
7	ST. LOUIS, MO.	49,762,781	33,182,173			2,528,996	4,129,835	219,641	1,204,125	2,646,372	1,806,027	4,045,612
	City corporation	37,070,186	21,614,232			2,528,996	4,129,835	195,571	471,371	2,380,636	1,703,933	4,045,612
	School district	12,692,695	11,567,941					24,070	732,754	265,736	102,094	
8	BALTIMORE, MD.	44,210,579	29,865,731	1,016,524		2,196,323	744,306	44,298	2,143,200	2,258,496	910,936	5,030,765
9	BOSTON, MASS.	82,658,741	55,763,252	6,366,993	286,338	1,911,663	539,192	132,013	4,578,951	5,752,076	2,521,911	4,806,352
10	PITTSBURGH, PA.	50,476,031	40,221,568		57,968	729,973	333,016	133,094	3,350,948	1,424,226	1,154,790	3,070,448
	City corporation	23,219,514	18,016,487		57,968	244,724	333,016	101,505	812,250	467,323	177,187	3,067,022
	County	13,038,078	10,000,222			485,249		31,589	1,019,739	611,439	828,446	3,426
	School district	14,218,439	12,204,859						1,518,959	345,464	149,157	
11	SAN FRANCISCO, CALIF.	52,192,658	31,517,520			2,078,243	914,432	185,951	3,472,881	1,334,957	1,257,156	11,431,518
12	MILWAUKEE, WIS.	50,221,985	32,282,084	2,430,932		747,757	1,978,048	224,822	7,438,765	616,225	2,004,600	2,498,752
	City corporation	37,288,598	25,289,367	1,887,459		736,721	1,937,878	207,200	3,030,599	545,642	1,154,980	2,498,752
	County	12,933,387	6,992,717	543,473		11,036	40,170	17,622	4,408,166	70,583	849,620	
13	BUFFALO, N. Y.	50,942,522	36,213,489	869,599		1,996,441	1,491,253	77,793	6,075,309	806,527	816,793	2,595,318
	City corporation	43,272,090	30,047,556	869,599		1,329,794	1,491,253	73,743	5,606,097	743,488	515,242	2,595,318
	County	7,670,432	6,165,933			666,647		4,050	469,212	63,039	301,551	

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

14	WASHINGTON, D. C.	\$45,284,622	\$24,696,857	\$1,921		\$5,229,697	\$696,412	\$357,827	\$10,404,392	\$319,648	\$1,646,462	\$1,931,406
15	MINNEAPOLIS, MINN.	28,155,582	20,586,283	70,785		297,293	2,260,816	161,850	1,828,492	805,390	680,903	1,463,770
	City corporation	25,096,779	18,317,223	19,042		289,982	2,249,135	124,466	1,418,190	730,075	484,896	1,463,770
	County	3,058,803	2,269,060	51,743		7,311	11,681	37,384	410,302	75,315	196,007	
16	NEW ORLEANS, LA.	19,248,083	11,646,572		\$118,058	1,134,077	1,636,919	76,894	1,097,738	543,118	\$42,166	2,152,541
	City corporation	17,163,924	9,601,575		118,058	1,134,077	1,636,919	76,894	1,087,738	538,662	817,460	2,152,541
	Levee district	2,084,159	2,044,997						10,000	4,456	24,706	
17	CINCINNATI, OHIO	34,191,643	20,449,402	544,940		1,927,980	1,369,858	212,771	1,115,523	4,450,559	1,810,937	2,309,673
	City corporation	20,726,977	9,512,335	544,940		1,164,274	986,328	204,062	658,584	4,005,870	1,841,240	2,309,344
	County	5,364,392	3,406,485			763,706	383,530	8,709	244,732	205,297	351,604	329
	School district	8,100,274	7,530,582						212,207	239,392	118,093	

TABLE 2—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 10]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments and special charges (Table 6)	Fines, forfeits, and escheats (Table 6)	Subventions and grants, donations, and pension assessments (Table 7)	Highway privileges, rents, and interest (Table 8)	Earnings of general departments (Table 9)	Earnings of public-service enterprises (Table 10)
			General property (Table 6)	Special (Table 6)	Poll (Table 6)	Business and non-business license (Table 6)						
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued												
18	NEWARK, N.J.	\$40,614,475	\$27,190,629	\$422,083	\$34,903	\$1,803,822	\$497,769	\$71,382	\$4,927,897	\$1,754,334	\$1,756,499	\$2,155,157
	City corporation	32,540,219	20,986,801	255,683	34,903	1,803,822	493,125	31,551	4,480,549	1,536,506	762,122	2,155,157
	County	8,074,256	6,203,828	166,400			4,644	39,831	447,348	217,828	994,377	
19	KANSAS CITY, Mo.	23,432,103	15,919,719			1,686,197	1,000,657	100,011	629,300	918,023	875,723	2,302,473
	City corporation	12,204,565	6,273,722			1,677,755	1,000,657	98,511	48,829	543,954	258,664	2,302,473
	County	3,411,854	2,830,681			8,442		1,486	103,788	42,125	425,332	
	School district	7,815,684	6,815,316					14	476,683	331,944	191,727	
20	SEATTLE, WASH.	33,474,457	16,516,375			227,726	2,308,767	146,308	2,073,889	250,975	670,221	11,280,196
	City corporation	22,271,850	8,389,612			199,536	2,270,726	80,645	324,597	180,338	251,265	10,575,131
	County	5,150,291	4,462,763			28,190	38,041	65,663	194,941	47,014	313,679	
	School district	5,092,029	3,442,844						1,531,162	12,746	105,277	
	Port district	960,287	221,156						23,189	10,877		705,065
21	INDIANAPOLIS, IND.	17,755,855	15,719,931		50,735	168,937	452,308	19,958	706,535	101,208	485,013	51,230
	City corporation	8,235,200	6,975,926		27,225	150,305	448,247	19,958	302,310	62,841	197,158	51,230
	County	2,281,488	2,019,569		23,510	5,768	4,061		52,176	22,835	153,569	
	School district	7,239,167	6,724,436			12,864			352,049	15,532	134,286	
22	ROCHESTER, N.Y.	31,746,068	19,696,604	274,621		1,667,812	1,876,248	32,410	5,076,708	724,831	879,863	1,516,971
	City corporation	28,290,061	17,600,137	274,621		1,248,906	1,875,280	31,180	4,498,458	672,165	572,343	1,516,971
	County	3,456,007	2,096,467			418,906	968	1,230	578,250	52,666	307,520	
23	HOUSTON, TEX.	16,312,565	11,965,384			225,894	1,228	69,146	1,182,968	557,234	658,501	1,652,210
	City corporation	7,944,298	5,967,344			50,308	1,228	62,260	22,660	433,613	173,146	1,233,739
	County	2,369,184	1,756,633			175,586		6,480	18,742	63,269	348,474	
	School district	4,812,476	3,495,207					406	1,141,566	38,450	136,847	
	Navigation district	1,156,333	716,087							21,775		418,471
	Drainage district	30,274	30,113							127	34	

24	JERSEY CITY, N.J.	28,234,792	19,082,078	186,734	6,013	1,670,851	122,328	40,735	3,389,850	1,091,986	896,353	1,747,864
	City corporation	22,152,609	14,010,841	78,683	6,013	1,669,051	122,328	5,155	3,146,185	912,188	454,301	1,747,864
	County	6,082,183	5,071,237	108,051		1,800		35,580	243,665	179,798	442,052	
25	PORTLAND, OREG.	19,697,775	13,409,170			802,422	1,484,592	82,047	509,473	869,164	563,420	1,977,487
	City corporation	10,070,733	5,438,687			203,010	1,484,592	65,929	176,233	682,567	106,474	1,913,241
	County	3,100,241	2,117,864			599,412		16,118	39,678	67,017	260,152	
	School district	5,691,074	5,308,781						293,562	65,288	23,443	
	Port district	835,727	543,838							54,292	173,351	64,246
26	LOUISVILLE, KY.	14,925,317	10,841,247			600,754	64,853	33,828	618,167	420,833	736,163	1,609,472
	City corporation	13,148,088	9,101,015			595,142	64,853	33,828	618,024	420,337	705,417	1,609,472
	County	1,777,229	1,740,232			5,612			143	496	30,746	

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

27	TOLEDO, OHIO	\$13,306,118	\$8,589,711	\$87,516		\$701,132	\$1,315,128	\$24,617	\$758,584	\$265,065	\$364,907	\$1,199,458
	City corporation	8,803,503	4,506,100	87,516		701,132	1,315,128	24,617	563,541	147,822	258,189	1,199,458
	School district	4,502,615	4,083,611						195,043	117,243	106,718	
28	COLUMBUS, OHIO	13,873,860	7,894,150	95,344		682,394	1,252,574	36,723	1,183,548	707,594	303,068	1,718,465
	City corporation	8,975,568	3,382,888	95,344		682,394	1,252,574	36,723	1,064,752	541,248	201,200	1,718,465
	School district	4,898,292	4,511,262						118,796	166,346	101,868	
29	OAKLAND, CALIF.	19,900,656	10,547,582			357,400	1,478,081	140,211	2,989,908	267,071	460,104	3,660,299
	City corporation	8,607,211	5,463,918			348,071	1,478,081	140,211	18,120	171,355	377,364	610,091
	School district	7,200,258	4,156,055			9,329			2,952,134		82,740	
	Sanitary district	8										
	Utility district	4,093,179	927,601						19,654	95,716		3,050,208
30	DENVER, COLO.	18,252,388	12,381,716			459,962	1,289,615	42,048	206,841	351,913	789,019	2,731,274
	City corporation	11,995,182	6,317,446			459,962	1,289,615	42,048	73,708	345,355	735,774	2,731,274
	School district	6,257,206	6,064,270						133,133	6,558	53,245	
31	ATLANTA, GA.	9,612,132	5,448,145		\$87,396	660,979	536,306	117,602	285,899	382,819	322,335	1,770,651
32	DALLAS, TEX.	10,668,509	6,724,739			39,450	611,651	146,707	965,354	341,741	438,300	1,400,567
33	ST. PAUL, MINN.	13,530,007	8,504,568	14,855		565,499	1,180,095	42,341	1,060,261	825,349	221,790	1,115,249
34	BIRMINGHAM, ALA.	8,167,014	3,946,898		34,927	1,086,010	1,584,025	122,134	1,046,185	96,630	227,965	22,240
35	AKRON, OHIO	11,092,232	6,945,534	45,002		435,277	1,254,050	70,752	706,947	171,989	314,804	1,147,877
	City corporation	7,254,889	3,286,051	45,002		435,277	1,254,050	70,752	603,468	143,084	269,328	1,147,877
	School district	3,837,343	3,659,483						103,479	28,905	45,476	

TABLE 2—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 10]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments and special charges (Table 6)	Fines, forfeits, and escheats (Table 6)	Subventions and grants, donations, and pension assessments (Table 7)	Highway privileges, rents, and interest (Table 8)	Earnings of general departments (Table 9)	Earnings of public-service enterprises (Table 10)
			General property (Table 6)	Special (Table 6)	Poll (Table 6)	Business and non-business license (Table 6)						
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
36	MEMPHIS, TENN.....	\$8,993,991	\$5,630,592	\$58,120		\$364,023	\$257,522	\$41,843	\$1,049,286	\$108,447	\$199,719	\$1,284,439
37	PROVIDENCE, R.I.....	16,771,139	12,860,936		\$58,254	63,589	318,220	24,621	399,176	921,038	418,321	1,706,984
38	SAN ANTONIO, TEX.....	8,101,820	5,787,349			49,611	1,488	27,786	822,284	115,802	178,236	1,119,264
	City corporation.....	5,264,304	3,851,299			49,611	1,488	27,786	21,719	91,039	102,098	1,119,264
	School district.....	2,837,516	1,936,050						800,565	24,763	76,138	
39	OMAHA, NEBR.....	12,808,773	7,894,482			183,250	750,765	46,688	150,729	505,212	260,026	3,017,621
	City corporation.....	5,404,731	4,022,024			153,060	642,220	25,872	7,389	351,384	192,035	10,747
	School district.....	4,146,394	3,872,458			30,190		20,781	143,340	11,634	67,991	
	Public utilities district.....	3,257,648					108,545	35		142,194		3,006,874
40	SYRACUSE, N. Y.....	15,993,508	10,068,338	177,252		325,070	1,715,972	31,244	2,616,278	65,619	204,937	788,798
	City corporation.....	15,736,017	9,810,847	177,252		325,070	1,715,972	31,244	2,616,278	65,619	204,937	788,798
	County supervisors' fund.....	257,491	257,491									
41	DAYTON, OHIO.....	8,973,408	6,169,975	33,402		443,712	588,458	42,479	448,774	224,930	236,833	784,845
	City corporation.....	5,803,817	3,148,701	33,402		443,712	588,458	42,479	373,695	215,893	172,632	784,845
	School district.....	3,169,591	3,021,274						75,079	9,037	64,201	
42	OKLAHOMA CITY, OKLA.....	6,502,524	3,491,605			258,355	481,643	102,718	304,154	588,628	298,482	976,939
	City corporation.....	4,507,501	1,900,861			258,355	481,643	102,718		575,071	211,914	976,939
	School district.....	1,995,023	1,590,744						304,154	13,557	86,568	
43	WORCESTER, MASS.....	13,555,263	9,063,748	1,224,020	105,066	317,140	320,092	9,433	687,283	132,472	855,296	840,713

44	RICHMOND, VA.....	10,268,781	5,910,991		63,237	600,576	168,840	60,420	377,643	728,211	227,703	2,131,160
45	YOUNGSTOWN, OHIO.....	6,644,544	4,487,880	74,864		313,622	503,351	11,385	411,004	66,722	110,479	665,237
	City corporation.....	4,155,966	2,149,091	74,864		313,622	503,351	11,385	333,383	55,254	49,779	665,237
	School district.....	2,376,636	2,250,311						77,621	11,287	37,417	
	Park district.....	111,942	88,478							181	23,283	
46	GRAND RAPIDS, MICH.....	9,868,606	6,023,273			68,219	954,430	74,125	897,741	340,921	459,053	1,050,844
	City corporation.....	6,168,861	3,309,587			68,219	954,430	74,125	48,778	307,008	355,870	1,050,844
	School district.....	3,699,745	2,713,686						848,963	33,913	103,183	
47	FORT WORTH, TEX.....	6,371,948	4,401,489			13,923	157,229	53,044	547,805	146,984	222,146	829,328
	City corporation.....	4,083,540	2,766,754			13,923	157,229	53,044	7,712	108,216	147,334	829,328
	School district.....	2,288,408	1,634,735						540,093	38,768	74,812	
48	HARTFORD, CONN.....	13,197,931	9,565,755	1,128,006	130,651	78,051	208,624	72,354	204,191	332,084	562,265	915,950
	City corporation.....	11,100,549	8,752,175	1,032,102	130,651	78,051	129,469	72,354	75,425	253,112	553,220	23,990
	School district.....	1,043,830	760,755	95,904					128,766	49,373	9,032	
	Metropolitan district.....	1,053,552	52,825				79,155			29,599	13	891,960
49	FLINT, MICH.....	7,981,300	5,244,748			17,595	492,932	38,733	833,861	140,274	569,766	643,391
	City corporation.....	4,549,018	2,669,598			17,595	492,932	38,733	110,370	90,421	485,978	643,391
	School district.....	3,432,282	2,575,150						723,491	49,853	83,788	
50	NEW HAVEN, CONN.....	9,006,931	7,943,592	69,274	92,555	45,192	69,416	43,663	211,878	147,724	382,664	973
	City corporation.....	8,975,221	7,912,135	69,274	92,555	45,192	69,416	43,663	211,878	147,471	382,664	973
	Improvement association.....	31,710	31,457							253		
51	SAN DIEGO, CALIF.....	8,623,729	4,474,921			96,613	457,227	68,845	1,454,173	218,594	120,021	1,733,335
	City corporation.....	5,546,065	2,830,497			96,613	457,227	68,845	51,843	218,594	89,111	1,733,335
	School district.....	3,077,664	1,644,424						1,402,330		30,910	
52	NASHVILLE, TENN.....	5,593,589	3,488,815	32,611		164,151	108,900	31,116	827,885	195,834	110,381	633,896
53	LONG BEACH, CALIF.....	10,960,310	5,780,648			150,622	286,983	19,097	1,505,242	482,872	194,466	2,531,380
	City corporation.....	6,842,763	3,083,153			157,352	286,983	19,097	143,021	466,078	155,099	2,531,380
	School district.....	4,117,547	2,697,495			2,270			1,362,221	16,794	38,767	
54	SPRINGFIELD, MASS.....	11,275,525	7,802,670	1,146,648	77,849	282,368	94,843	34,610	443,366	45,420	639,696	708,055
55	TULSA, OKLA.....	7,659,917	6,014,158			137,998	140,036	19,205	152,806	181,002	100,463	914,249
	City corporation.....	4,536,771	3,160,156			137,998	140,036	19,205		105,554	59,573	914,249
	School district.....	3,123,146	2,854,002						152,806	75,448	40,890	
56	BRIDGEPORT, CONN.....	8,485,686	7,593,685	24,508	107,374	52,529	9,273	24,580	209,647	39,474	406,595	18,021
57	SALT LAKE CITY, UTAH.....	5,209,363	3,178,116			107,887	303,088	21,999	782,918	68,876	168,113	578,366
	City corporation.....	2,638,681	1,474,266			107,887	303,088	21,999		32,830	120,245	578,366
	School district.....	2,570,682	1,703,850						782,918	36,046	47,868	

TABLE 2—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 10]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments and special charges (Table 6)	Fines, forfeits, and escheats (Table 6)	Subventions and grants, donations, and pension assessments (Table 7)	Highway privileges, rents, and interest (Table 8)	Earnings of general departments (Table 9)	Earnings of public-service enterprises (Table 10)
			General property (Table 6)	Special (Table 6)	Poll (Table 6)	Business and non-business license (Table 6)						
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
58	DES MOINES, IOWA.....	\$7,061,347	\$5,591,259			\$61,548	\$66,400	\$17,521	\$123,909	\$127,579	\$172,275	\$900,856
	City corporation.....	4,049,423	2,786,384			61,548	66,400	17,521	6,835	112,504	97,375	900,856
	School district.....	3,011,924	2,804,875						117,074	15,075	74,900	
59	SCRANTON, PA.....	6,022,165	4,752,640		\$109,960	64,032	126,957	35,252	630,522	115,395	186,177	1,230
	City corporation.....	2,411,529	2,009,703		27,677	64,032	126,957	35,252	45,796	31,473	69,409	1,230
	School district.....	2,967,762	2,390,153		71,615				408,978	80,182	16,834	
	Poor district.....	642,874	352,784		10,668				175,748	3,740	99,934	
60	YONKERS, N.Y.....	14,706,971	10,488,342	\$153,222		165,454	474,273	4,579	2,510,466	118,627	138,275	653,733
61	JACKSONVILLE, FLA.....	7,902,795	3,355,426		42,585	120,308	70,669	18,883	551,564	76,501	138,675	3,528,184
	City corporation.....	5,862,906	1,936,814			118,384	70,669	18,883	17,700	33,698	138,574	3,528,184
	School district.....	2,039,889	1,418,612		42,585	1,924			533,864	42,803	101	
62	PATERSON, N.J.....	9,605,967	5,755,843	51,067	15,841	484,321	165,867	14,755	1,225,005	357,872	292,191	1,243,205
63	ALBANY, N.Y.....	9,957,728	6,855,069	104,539		174,125	874,175	9,839	941,139	122,350	58,533	817,959
64	NORFOLK, VA.....	7,144,177	4,541,460		10,304	519,176	23,131	66,641	239,868	630,105	151,764	961,728
65	TRENTON, N.J.....	6,480,839	3,848,563	30,014	28,396	264,060	43,692	1,817	1,148,805	348,951	208,856	557,685
66	CHATTANOOGA, TENN.....	3,669,057	2,235,677	58,794		101,764	220,116	18,809	822,235	23,770	168,913	18,979

67	KANSAS CITY, KANS.	7,107,330	3,714,946			90,753	470,521	9,639	75,934	236,769	26,178	2,482,590
	City corporation	4,787,802	1,548,023			87,469	421,188	9,592	35,431	192,304	11,205	2,482,590
	School district	2,055,090	1,990,427			3,284		47	40,137	6,222	14,973	
	Drainage district	264,438	176,496				49,333		366	38,243		
68	FORT WAYNE, IND.	5,161,125	3,405,929		52,364	23,051	92,926	3,976	178,510	47,263	62,966	1,294,140
	City corporation	3,080,824	1,474,973		34,909	23,051	92,926	3,976	74,758	45,025	37,066	1,294,140
	School district	2,080,301	1,930,956		17,455				103,752	2,238	25,900	
69	WICHITA, KANS.	4,232,652	3,207,157			77,495	635,658	34,639	95,877	64,921	103,087	13,818
	City corporation	2,300,138	1,331,545			77,495	635,658	34,639	56,321	62,842	87,820	13,818
	School district	1,932,514	1,875,612						39,556	2,079	15,267	
70	ERIE, PA.	5,076,566	3,715,142		190,246	21,572	99,988	12,888	281,568	82,430	53,471	619,261
	City corporation	2,728,732	1,807,611		80,246	21,572	99,988	12,888	409	61,859	24,898	619,261
	School district	2,347,834	1,907,531		110,000				281,159	20,571	28,573	
71	CAMDEN, N.J.	6,220,606	4,007,778	37,884	11,569	507,019	113,411	24,310	454,656	352,252	107,349	604,378
72	ELIZABETH, N.J.	5,754,346	3,061,449	16,592	12,737	289,560	179,136	2,339	907,809	346,375	48,480	889,869
73	SPOKANE, WASH.	4,357,314	2,524,980			28,149	214,657	42,143	747,860	49,370	174,521	575,634
	City corporation	2,614,680	1,571,785			28,149	214,657	42,143	20,870	39,983	121,459	575,634
	School district	1,742,634	953,195						726,990	9,387	53,062	
74	FALL RIVER, MASS.	5,996,416	4,448,163	558,269	39,528	137,483		4,923	108,229	61,330	233,450	405,041
75	CAMBRIDGE, MASS.	8,662,940	6,217,435	864,297	61,868	187,039	9,935	2,750	350,495	142,761	300,255	526,105
76	NEW BEDFORD, MASS.	6,202,561	4,408,824	713,249	39,996	141,622	8,363	7,812	173,969	55,337	264,027	389,362
77	READING, PA.	4,810,695	3,428,399		95,769	31,435	105,674	13,504	374,056	36,537	94,771	630,550
	City corporation	2,443,000	1,507,081			31,435	105,674	13,504	68,314	14,750	71,692	630,550
	School district	2,367,695	1,921,318		95,769				305,742	21,787	23,079	
78	KNOXVILLE, TENN.	4,519,809	3,005,928	19,455		78,266	189,950	14,956	481,332	53,655	72,428	603,839
79	SOUTH BEND, IND.	4,017,764	3,336,979		14,320	16,476	11,349	4,375	184,844	23,150	59,031	367,240
	City corporation	1,851,498	1,330,867		7,160	16,476	11,349	4,375	63,751	18,193	32,087	367,240
	School district	2,166,266	2,006,112		7,160				121,093	4,957	26,944	
80	PEORIA, ILL.	3,483,617	2,696,800			126,395	305,148	16,421	115,400	64,106	148,827	10,520
	City corporation	1,772,595	1,248,112			126,395	305,148	16,319	26,282	20,087	19,732	10,520
	School district	1,146,430	964,454						89,118	27,299	65,559	
	Park district	188,771	150,691					102		208	37,770	
	Sanitary district	323,279	307,061							16,193	25	
	Town	52,542	26,482							319	25,741	
81	GARY, IND.	3,726,023	3,471,528			7,232	38,910	1,966	166,258	2,902	37,227	
	City corporation	1,490,317	1,341,978			7,232	38,910	1,966	61,873	2,144	36,214	
	School district	2,235,706	2,129,550						104,385	758	1,013	

TABLE 2—SUMMARY OF REVENUE RECEIPTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 10]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	REVENUE RECEIPTS										
		Total	Taxes				Special assessments and special charges (Table 6)	Fines, forfeits, and escheats (Table 6)	Subventions and grants, donations, and pension assessments (Table 7)	Highway privileges, rents, and interest (Table 8)	Earnings of general departments (Table 9)	Earnings of public-service enterprises (Table 10)
			General property (Table 6)	Special (Table 6)	Poll (Table 6)	Business and non-business license (Table 6)						
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
82	TACOMA, WASH.....	\$5,977,545	\$2,039,684			\$28,638	\$74,764	\$22,844	\$717,593	\$87,398	\$261,827	\$2,744,797
	City corporation.....	4,338,634	1,167,749			28,263	74,764	22,792	21,657	78,346	200,276	2,744,797
	School district.....	1,506,552	767,778					52	695,264	8,864	34,594	
	Park district.....	132,359	104,157			385			672	188	26,957	
83	CANTON, OHIO.....	4,369,465	2,815,786	\$32,660		227,823	409,901	37,163	200,592	173,234	140,292	332,014
	City corporation.....	2,410,672	981,850	32,660		227,823	409,901	37,163	158,331	143,348	87,582	332,014
	School district.....	1,958,793	1,833,936						42,261	29,886	52,710	
84	MIAMI, FLA.....	5,220,457	3,413,246		\$30,988	273,937	364,474	59,050	363,969	76,752	192,986	445,055
	City corporation.....	3,708,787	2,285,489			272,278	364,474	59,050	21,086	74,386	186,969	445,055
	School district.....	1,511,670	1,127,757		30,988	1,659			342,883	2,366	6,017	
85	WILMINGTON, DEL.....	4,911,290	2,621,960			93,257	104,069	30,928	1,350,333	147,060	64,582	499,101
86	SOMERVILLE, MASS.....	5,301,739	3,801,699	435,002	48,168	125,834	51,620	6,545	103,682	6,744	269,950	452,495
87	TAMPA, FLA.....	4,523,178	2,873,930		44,610	174,527	157,853	43,058	457,225	57,762	177,888	536,325
	City corporation.....	2,989,525	1,806,590			174,527	157,853	43,058	46,563	48,180	176,429	536,325
	School district.....	1,533,653	1,067,340		44,610				410,662	9,582	1,459	
88	EVANSVILLE, IND.....	3,707,448	2,820,369		17,461	31,216	6,340	888	150,142	50,790	83,872	546,370
	City corporation.....	2,186,841	1,467,185		8,730	31,216	6,340	888	63,336	42,839	19,937	546,370
	School district.....	1,520,607	1,353,184		8,731				86,806	7,951	63,935	
89	EL PASO, TEX.....	3,300,572	2,116,025			26,267		32,710	446,575	77,960	122,308	478,727
90	LYNN, MASS.....	5,940,914	4,024,690	568,544	53,574	136,240	38,865	12,820	190,488	69,965	371,751	473,977

91	UTICA, N. Y.-----	5,864,147	4,165,012	61,134	-----	97,267	297,388	12,172	1,131,589	44,334	39,748	15,503
92	DULUTH, MINN. <sup>1</sup> -----	6,765,069	4,459,574	14,898	-----	48,575	289,240	31,405	348,224	168,040	132,393	1,272,720
	City corporation-----	3,801,315	1,960,611	7,449	-----	48,575	289,240	31,405	44,463	77,840	69,012	1,272,720
	School district-----	2,963,754	2,498,963	7,449	-----	-----	-----	-----	303,761	90,200	63,381	-----
93	WATERBURY, CONN.-----	5,977,311	5,182,392	20,145	53,136	27,848	48,008	9,339	117,854	27,200	116,555	374,834
	City corporation-----	5,957,174	5,162,546	20,145	53,136	27,848	48,008	9,339	117,844	27,099	116,375	374,834
	School district-----	20,137	19,846	-----	-----	-----	-----	-----	10	101	180	-----
94	LOWELL, MASS.-----	4,860,521	3,436,857	521,931	37,116	111,990	21,506	12,119	106,664	10,528	265,386	336,424

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 3.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 23]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of government-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For operation, maintenance, and interest			For outlays (Table 16)		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 11)	Operation and maintenance of public-service enterprises (Table 14)				
	Grand total.....	\$2,842,781,710	\$2,286,153,286	\$1,806,655,280	\$124,766,761	\$354,731,245	\$556,628,424	\$245,764,724	\$310,863,700
	Group I.....	1,883,288,490	1,487,360,143	1,174,258,621	76,808,642	236,292,880	395,028,347	189,196,809	206,731,538
	Group II.....	392,850,059	317,075,079	253,766,467	17,785,528	45,523,084	75,774,980	39,776,722	35,998,258
	Group III.....	566,643,161	481,718,064	378,630,192	30,172,591	72,915,281	84,925,097	16,791,193	68,133,904

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

1	NEW YORK, N.Y.....	\$755,680,589	\$601,359,975	\$489,264,290	\$18,074,225	\$94,081,460	\$154,320,614	\$95,277,907	\$59,042,707
2	CHICAGO, ILL.....	221,163,245	177,560,954	138,982,750	7,467,454	31,110,750	43,602,291	20,294,919	23,307,372
	City corporation.....	100,264,604	78,660,520	57,476,110	6,391,923	14,192,487	22,263,484		
	County.....	20,728,851	14,369,629	12,945,632		1,423,997	6,359,222		
	School district.....	65,966,047	60,240,151	54,311,418		5,928,738	5,725,896		
	Park district.....	21,218,018	14,787,913	10,026,203		4,761,710	6,430,105		
	Sanitary district.....	11,317,993	8,991,133	3,237,513	1,075,531	4,678,089	2,326,860		
	Forest preserve district.....	1,668,332	1,111,608	985,874		125,734	556,724		
3	PHILADELPHIA, PA.....	138,979,249	108,853,140	80,465,230	2,269,834	26,118,076	30,126,109	10,715,910	19,410,199
	City corporation.....	104,197,430	79,017,552	53,332,052	2,269,834	23,415,666	25,179,878		
	School district.....	34,272,812	29,326,581	26,027,940		2,698,641	4,946,231		
	Poor district.....	509,607	509,967	505,238		3,769			
4	DETROIT, MICH.....	126,696,234	106,153,962	71,716,258	13,743,450	20,694,254	20,542,272	2,191,618	18,350,654
	City corporation.....	169,836,647	94,928,073	61,192,150	13,743,450	20,082,473	14,967,974		
	County.....	16,860,187	11,225,889	10,614,108		611,781	5,634,298		

5	LOS ANGELES, CALIF.....	146,335,848	102,319,988	77,837,975	12,558,708	11,923,305	44,015,860	9,504,429	34,511,431
	City corporation.....	80,274,022	48,335,843	27,766,818	12,533,393	8,035,632	31,938,179		
	County.....	31,915,818	23,940,572	22,613,078	25,315	1,302,179	7,975,246		
	School district.....	34,146,008	30,043,573	27,458,079		2,585,494	4,102,435		
6	CLEVELAND, OHIO.....	69,881,639	55,873,427	41,250,379	4,483,471	10,139,577	14,098,212	7,125,637	6,882,575
	City corporation.....	37,488,425	27,812,216	17,301,334	4,478,530	6,032,352	9,676,209		
	County.....	11,095,597	7,682,106	6,379,975	4,941	1,297,190	3,413,491		
	School district.....	21,061,040	20,214,966	17,416,881		2,798,025	846,134		
	Park district.....	236,577	164,190	152,189		12,010	72,378		
7	ST. LOUIS, MO.....	55,120,561	40,358,150	34,547,137	2,689,739	3,121,274	14,762,411	5,357,780	9,404,631
	City corporation.....	41,750,220	28,418,423	22,690,518	2,689,739	3,038,166	13,331,797		
	School district.....	13,370,341	11,939,727	11,856,619		83,108	1,430,614		
8	BALTIMORE, MD.....	53,139,799	45,042,336	35,050,784	1,892,728	8,098,824	8,097,463	8,929,220	1 831,757
9	BOSTON, MASS.....	94,629,682	75,498,063	64,018,501	3,255,392	8,224,170	19,131,619	11,970,941	7,160,678
10	PITTSBURGH, PA.....	51,654,601	43,776,788	35,152,124	1,796,013	6,828,651	7,877,813	1,178,570	6,699,243
	City corporation.....	22,443,032	20,028,567	15,468,210	1,773,868	2,786,489	2,414,465		
	County.....	14,033,416	10,588,649	7,556,812	22,145	3,059,683	3,444,776		
	School district.....	15,178,153	13,159,581	12,127,102		1,032,479	2,018,572		
11	SAN FRANCISCO, CALIF.....	63,366,335	43,335,515	30,288,722	5,979,490	7,067,303	20,030,820	11,173,677	8,857,143
12	MILWAUKEE, WIS.....	52,274,398	40,947,709	36,141,616	1,215,431	3,590,662	11,326,689	2,052,413	9,274,276
	City corporation.....	36,939,410	27,474,333	23,928,745	1,215,431	2,330,157	9,465,077		
	County.....	15,334,988	13,473,376	12,212,871		1,260,505	1,861,612		
13	BUFFALO, N. Y.....	54,366,310	46,280,136	39,602,855	1,382,707	5,294,574	8,086,174	3,423,788	4,662,386
	City corporation.....	46,354,805	39,555,110	33,810,316	1,382,707	4,362,087	6,799,695		
	County.....	8,011,505	6,725,026	5,792,539		932,487	1,286,479		

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

14	WASHINGTON, D. C.....	\$48,134,086	\$34,432,989	\$33,473,103	\$959,886		\$13,701,097	\$2,849,404	\$10,851,633
15	MINNEAPOLIS, MINN.....	29,017,124	24,957,015	21,028,086	862,125	\$3,066,804	4,060,109	861,542	3,198,567
	City corporation.....	25,980,358	22,159,026	18,445,829	862,125	2,851,072	3,821,332		
	County.....	3,036,766	2,797,989	2,582,257		215,732	238,777		
16	NEW ORLEANS, LA.....	25,120,119	19,604,003	13,609,549	1,516,205	4,478,249	5,516,116	5,872,036	1 355,920
	City corporation.....	21,275,058	18,408,252	13,235,898	1,516,205	3,656,149	2,866,806		
	Levee district.....	3,845,061	1,195,751	373,651		822,100	2,649,310		

<sup>1</sup> Excess of payments for operation, maintenance, and interest over revenue receipts.

TABLE 3.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 23]

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 operation, maintenance, and interest			For outlays (Table 16)		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 11)	Operation and maintenance of public-service enterprises (Table 14)				
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000—Continued									
17	CINCINNATI, OHIO.....	\$38,693,427	\$30,700,445	\$23,736,397	\$1,281,430	\$5,682,618	\$7,992,982	\$4,501,784	\$3,491,198
	City corporation.....	22,788,232	16,875,460	11,231,252	1,275,272	4,368,936	5,912,772		
	County.....	7,678,814	6,252,558	5,682,187	6,158	564,213	1,426,256		
	School district.....	8,226,381	7,572,427	6,822,958		749,469	653,954		
18	NEWARK, N.J.....	49,326,250	41,053,477	32,947,102	1,567,596	6,538,779	8,272,773	8,711,775	1,439,002
	City corporation.....	42,490,121	34,767,224	27,797,174	1,567,596	5,402,454	7,722,897		
	County.....	6,836,129	6,286,253	5,149,928		1,136,325	549,876		
19	KANSAS CITY, MO.....	31,259,527	20,833,114	16,616,092	1,202,649	3,014,373	10,426,413	7,827,424	2,598,989
	City corporation.....	16,362,905	9,999,418	7,271,584	1,202,649	1,525,185	6,363,487		
	County.....	6,920,975	3,590,173	3,113,913		476,260	3,330,802		
	School district.....	7,975,647	7,243,523	6,230,595		1,012,928	732,124		
20	SEATTLE, WASH.....	37,404,672	30,513,727	19,763,732	6,072,198	4,677,797	6,890,945	3,930,215	2,960,730
	City corporation.....	22,553,304	17,078,387	8,187,096	5,600,747	3,290,544	5,474,917		
	County.....	7,222,072	6,215,758	5,715,695	10,883	489,180	1,006,314		
	School district.....	6,739,998	6,429,868	5,822,361		607,507	310,130		
	Port district.....	889,298	789,714	38,580	460,568	290,566	99,584		
21	INDIANAPOLIS, IND.....	17,182,673	15,431,773	13,736,397	29,845	1,665,531	1,750,900	\$573,182	2,324,082
	City corporation.....	8,262,914	7,096,385	6,229,729	29,845	836,811	1,166,529		
	County.....	1,996,917	1,920,767	1,592,761		328,006	76,150		
	School district.....	6,922,842	6,414,621	5,913,907		500,714	508,221		

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22	ROCHESTER, N. Y.	34,055,117	28,934,496	24,580,712	790,392	3,563,392	5,120,621	2,300,049	2,811,572
	City corporation	27,823,338	24,829,152	20,745,054	790,392	3,293,706	2,994,186		
	County	6,231,779	4,105,344	3,835,658		269,686	2,126,435		
23	HOUSTON, TEX.	12,673,633	11,584,386	7,597,844	766,927	3,219,615	1,089,247	3,638,932	4,728,179
	City corporation	5,890,704	5,204,466	2,916,282	500,730	1,787,454	686,238		
	County	2,207,284	1,885,438	1,432,333		453,105	321,846		
	School district	3,843,074	3,836,667	3,244,484		592,183	6,407		
	Navigation district	713,308	638,552	1,682	266,197	370,673	74,756		
	Drainage district	19,263	19,263	3,063		16,200			
24	JERSEY CITY, N. J.	32,087,143	28,695,113	23,200,226	1,017,676	4,477,211	3,392,030	3,852,351	1,460,321
	City corporation	26,097,205	23,081,162	18,400,655	1,017,676	3,662,831	3,016,043		
	County	5,989,938	5,613,951	4,799,571		814,380	375,987		
25	PORTLAND, OREG.	20,845,597	17,761,755	13,036,900	1,115,138	3,609,717	3,083,842	1,147,822	1,936,020
	City corporation	10,254,399	8,954,322	5,535,479	1,023,319	2,395,524	1,300,077		
	County	4,673,109	3,380,061	2,791,220		588,841	1,293,048		
	School district	5,356,300	4,976,574	4,503,465		473,109	379,726		
	Port district	561,789	450,798	206,736	91,819	152,243	110,991		
26	LOUISVILLE, KY.	17,050,691	12,572,786	10,440,327	603,461	1,528,998	4,477,905	2,125,374	2,352,531
	City corporation	15,420,414	11,004,439	8,907,528	603,461	1,493,450	4,415,975		
	County	1,630,277	1,568,347	1,532,799		35,548	61,930		

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

27	TOLEDO, OHIO	\$14,239,443	\$13,561,518	\$10,689,900	\$768,098	\$2,103,520	\$677,925	\$933,325	\$255,400
	City corporation	9,828,989	9,197,445	6,969,028	768,098	1,460,319	631,544		
	School district	4,410,454	4,364,073	3,720,872		643,201	46,381		
28	COLUMBUS, OHIO	12,814,338	11,541,755	8,526,770	715,583	2,299,402	1,272,583	\$1,059,522	2,332,105
	City corporation	8,167,766	6,922,103	4,413,419	715,583	1,793,101	1,245,663		
	School district	4,646,572	4,619,652	4,113,351		506,301	26,920		
29	OAKLAND, CALIF.	19,509,463	15,093,731	10,711,340	1,311,132	3,071,259	4,415,732	391,193	4,806,925
	City corporation	8,723,941	5,711,985	4,711,615	434,754	565,616	3,011,956		
	School district	7,079,283	6,609,044	5,999,240		609,804	470,239		
	Sanitary district								
	Utility district	3,706,239	2,772,702	485	876,378	1,895,839	933,537		
30	DENVER, COLO.	19,938,540	16,067,017	13,028,659	1,096,486	1,941,872	3,871,523	1,686,152	2,185,371
	City corporation	13,884,510	10,266,336	7,686,238	1,096,486	1,483,612	3,618,174		
	School district	6,054,030	5,800,681	5,342,421		458,260	253,349		
31	ATLANTA, GA.	9,195,679	8,826,780	7,541,442	425,517	859,821	368,899	416,453	785,352

<sup>1</sup> Excess of payments for operation, maintenance, and interest over revenue receipts.

TABLE 3.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 23]

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 operation, maintenance, and interest			For outlays (Table 16)		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 11)	Operation and maintenance of public-service enterprises (Table 14)				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
32	DALLAS, TEX.....	\$11,360,487	\$8,338,740	\$6,045,533	\$508,404	\$1,784,803	\$3,021,747	\$691,978	\$2,329,769
33	ST. PAUL, MINN.....	14,058,819	11,242,632	8,310,737	735,558	2,196,337	2,816,187	528,812	2,287,375
34	BIRMINGHAM, ALA.....	7,672,875	6,374,114	5,065,535	30,570	1,278,009	1,298,761		\$494,139
35	AKRON, OHIO.....	9,767,118	9,207,944	6,371,535	312,506	2,523,903	559,174		1,884,288
	City corporation.....	6,355,890	5,824,950	3,459,976	312,506	2,052,468	530,940		1,325,114
	School district.....	3,411,228	3,382,994	2,911,559		471,435	28,234		
36	MEMPHIS, TENN.....	9,140,231	7,417,745	5,547,657	402,120	1,467,968	1,722,486	146,240	1,576,246
37	PROVIDENCE, R.I.....	18,969,725	15,691,200	12,628,159	665,846	2,397,195	3,278,525	2,198,586	1,079,939
38	SAN ANTONIO, TEX.....	8,481,058	6,854,846	4,783,028	326,780	1,745,038	1,626,212		1,246,974
	City corporation.....	4,620,985	4,330,369	2,651,601	326,780	1,351,988	290,616	379,238	
	School district.....	3,860,073	2,524,477	2,131,427		393,050	1,335,596		
39	OMAHA, NEBR.....	11,466,678	10,202,593	6,651,759	1,793,804	1,757,030	1,264,085		2,606,180
	City corporation.....	4,521,012	4,072,465	3,168,422	13,854	890,189	448,547		1,342,095
	School district.....	4,192,824	3,911,322	3,462,556		448,766	281,502		
	Public utilities district.....	2,752,842	2,218,806	20,781	1,779,950	418,075	534,036		
40	SYRACUSE, N.Y.....	15,817,113	12,786,735	10,662,500	271,938	1,852,297	3,030,378		3,206,773
	City corporation.....	15,569,248	12,538,870	10,414,635	271,938	1,852,297	3,030,378		
	County supervisors' fund.....	247,865	247,865	247,865				176,395	

41	DAYTON, OHIO.....	8,820,286	7,338,246	5,805,445	289,792	1,243,009	1,482,040	-----	153,122	1,635,162
	City corporation.....	5,816,204	4,562,391	3,422,421	289,792	850,178	1,253,813	-----	-----	-----
	School district.....	3,004,082	2,775,855	2,383,024	-----	392,831	228,227	-----	-----	-----
42	OKLAHOMA CITY, OKLA.....	7,935,466	6,291,938	4,780,826	291,666	1,219,446	1,643,528	1,432,942	-----	210,586
	City corporation.....	4,821,122	3,540,810	2,352,417	291,666	896,727	1,280,312	-----	-----	-----
	School district.....	3,114,344	2,751,128	2,428,409	-----	322,719	363,216	-----	-----	-----
43	WORCESTER, MASS.....	15,847,101	12,978,399	11,854,997	341,989	781,413	2,868,702	2,291,838	-----	576,864
44	RICHMOND, VA.....	10,106,839	8,877,463	6,163,973	1,006,585	1,706,905	1,229,376	-----	161,942	1,391,318
45	YOUNGSTOWN, OHIO.....	7,399,269	6,260,884	5,395,531	330,319	535,034	1,138,385	754,725	-----	383,660
	City corporation.....	4,236,271	3,167,823	2,424,945	330,319	412,559	1,068,448	-----	-----	-----
	School district.....	3,025,561	3,000,884	2,879,504	-----	121,380	24,677	-----	-----	-----
	Park district.....	137,437	92,177	91,082	-----	1,095	45,260	-----	-----	-----
46	GRAND RAPIDS, MICH.....	9,758,263	8,560,933	7,226,964	432,139	901,830	1,197,330	-----	110,343	1,307,673
	City corporation.....	6,210,632	5,080,768	3,946,366	432,139	702,263	1,129,864	-----	-----	-----
	School district.....	3,547,631	3,480,165	3,280,598	-----	199,567	67,466	-----	-----	-----
47	FORT WORTH, TEX.....	6,412,277	5,587,849	4,104,042	259,914	1,223,893	824,428	40,329	-----	784,099
	City corporation.....	4,136,117	3,381,862	2,125,227	259,914	996,721	754,255	-----	-----	-----
	School district.....	2,276,160	2,205,987	1,978,815	-----	227,172	70,173	-----	-----	-----
48	HARTFORD, CONN.....	14,057,741	11,705,179	10,156,938	293,340	1,254,901	2,352,562	859,810	-----	1,492,752
	City corporation.....	10,417,252	8,618,672	7,708,530	44,930	865,212	1,798,580	-----	-----	-----
	School district.....	2,905,495	2,713,428	2,360,485	-----	352,943	192,067	-----	-----	-----
	Metropolitan district.....	734,994	373,079	87,923	248,410	36,746	361,915	-----	-----	-----
49	FLINT, MICH.....	8,184,042	6,719,675	5,297,752	326,822	1,095,101	1,464,367	202,742	-----	1,261,625
	City corporation.....	5,047,257	3,636,052	2,652,412	326,822	656,818	1,411,205	-----	-----	-----
	School district.....	3,136,785	3,083,623	2,645,340	-----	438,283	53,162	-----	-----	-----
50	NEW HAVEN, CONN.....	9,189,583	8,201,390	7,306,907	2,719	891,764	988,193	182,652	-----	805,541
	City corporation.....	9,157,660	8,169,567	7,275,084	2,719	891,764	988,093	-----	-----	-----
	Improvement association.....	31,923	31,823	31,823	-----	-----	100	-----	-----	-----
51	SAN DIEGO, CALIF.....	9,019,548	7,385,266	5,709,626	713,465	962,175	1,634,282	395,819	-----	1,238,463
	City corporation.....	5,758,107	4,325,224	2,891,129	713,465	720,630	1,432,883	-----	-----	-----
	School district.....	3,261,441	3,060,042	2,818,497	-----	241,545	201,399	-----	-----	-----
52	NASHVILLE, TENN.....	6,031,313	4,752,496	3,584,127	367,105	801,264	1,278,817	437,724	-----	841,093
53	LONG BEACH, CALIF.....	12,315,086	8,749,046	6,360,147	1,214,012	1,174,887	3,566,040	1,354,776	-----	2,211,264
	City corporation.....	8,388,892	5,146,339	3,095,833	1,214,012	836,494	3,242,553	-----	-----	-----
	School district.....	3,926,194	3,602,707	3,264,314	-----	338,393	323,487	-----	-----	-----
54	SPRINGFIELD, MASS.....	12,351,300	10,931,811	9,769,495	283,984	878,332	1,419,489	1,075,775	-----	343,714
55	TULSA, OKLA.....	8,903,549	5,962,239	4,163,829	488,172	1,310,238	2,941,310	1,243,632	-----	1,697,678
	City corporation.....	6,142,157	3,219,702	1,773,190	488,172	958,340	2,922,455	-----	-----	-----
	School district.....	2,761,392	2,742,537	2,390,639	-----	351,898	18,855	-----	-----	-----

TABLE 3.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932—Continued  
 [For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 23]

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 operation, maintenance, and interest			For outlays (Table 16)		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 11)	Operation and maintenance of public-service enterprises (Table 14)				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
56	BRIDGEPORT, CONN.....	\$8,909,622	\$8,206,419	\$7,521,896	\$11,236	\$673,287	\$703,203	\$423,936	\$279,267
57	SALT LAKE CITY, UTAH.....	5,842,282	5,057,191	4,094,125	274,383	688,683	785,091	632,919	152,172
	City corporation.....	3,034,039	2,444,294	1,681,658	274,383	488,253	589,745		
	School district.....	2,808,243	2,612,897	2,412,467		200,430	195,346		
58	DES MOINES, IOWA.....	6,524,262	6,086,052	4,746,325	446,044	893,683	438,210	\$537,085	975,295
	City corporation.....	3,769,956	3,363,568	2,355,261	446,044	562,263	406,398		
	School district.....	2,754,296	2,722,484	2,391,064		331,420	31,812		
59	SCRANTON, PA.....	6,327,169	5,780,776	5,280,974	364	499,438	546,393	305,664	241,389
	City corporation.....	2,322,446	2,152,949	1,938,424	364	154,161	169,497		
	School district.....	3,128,556	2,859,134	2,562,554		296,580	269,422		
	Poor district.....	876,167	768,693	719,996		48,697	107,474		
60	YONKERS, N.Y.....	14,112,879	12,950,713	10,775,870	519,881	1,654,962	1,162,166	594,092	1,756,258
61	JACKSONVILLE, FLA.....	6,702,518	6,387,077	4,090,598	1,315,671	980,808	315,441	1,200,277	1,515,718
	City corporation.....	4,894,421	4,593,691	2,584,749	1,315,671	693,271	300,730		
	School district.....	1,808,097	1,793,386	1,505,849		287,537	14,711		
62	PATERSON, N.J.....	10,188,151	8,176,822	6,884,936	548,999	742,887	2,011,329	582,184	1,429,145
63	ALBANY, N.Y.....	10,229,729	8,021,746	5,994,364	592,998	1,434,384	2,207,983	272,001	1,935,982
64	NORFOLK, VA.....	6,039,863	5,839,212	3,746,489	273,927	1,818,796	200,651	1,104,314	1,304,965

65	TRENTON, N.J.	8,716,198	7,750,553	6,352,589	378,312	1,019,652	965,645	2,235,359	1,269,714
66	CHATTANOOGA, TENN.	4,020,643	3,459,618	2,680,422	34,279	744,917	561,025	351,586	209,439
67	KANSAS CITY, KANS.	6,653,003	5,140,330	2,864,937	1,541,516	733,877	1,512,673	454,327	1,967,000
	City corporation	4,745,588	3,302,377	1,217,702	1,541,516	543,159	1,443,211		
	School district	1,782,023	1,717,359	1,621,518		95,841	64,664		
	Drainage district	125,392	120,594	25,717		94,877	4,798		
68	FORT WAYNE, IND.	5,550,958	3,970,667	2,928,045	760,754	281,868	1,580,291	389,833	1,190,458
	City corporation	3,741,442	2,211,158	1,338,017	760,754	112,387	1,530,284		
	School district	1,809,516	1,759,509	1,590,028		169,481	50,007		
69	WICHITA, KANS.	4,309,238	3,445,662	2,988,550	7,998	449,114	863,576	76,586	786,990
	City corporation	2,128,039	1,447,177	1,104,457	7,998	334,722	680,862		
	School district	2,181,199	1,998,485	1,884,093		114,392	182,714		
70	ERIE, PA.	5,094,636	4,252,300	3,225,660	372,773	653,867	842,336	18,070	824,266
	City corporation	2,461,308	1,932,678	1,138,908	372,773	420,997	528,630		
	School district	2,633,328	2,319,622	2,086,752		232,870	313,706		
71	CAMDEN, N.J.	6,660,300	6,337,608	4,725,425	296,800	1,315,383	322,692	439,694	1,117,002
72	ELIZABETH, N.J.	7,334,686	6,935,887	4,912,659	1,029,977	993,251	398,799	1,580,340	1,181,541
73	SPOKANE, WASH.	4,722,113	3,902,039	3,523,952	156,833	221,254	820,074	364,799	455,275
	City corporation	2,423,339	1,994,577	1,682,935	156,833	154,809	428,762		
	School district	2,298,774	1,907,462	1,841,017		66,445	391,312		
74	FALL RIVER, MASS.	5,157,487	5,106,136	4,283,931	197,903	624,302	51,351	838,929	890,280
75	CAMBRIDGE, MASS.	9,931,769	7,775,509	6,665,285	393,792	716,432	2,156,260	1,268,829	887,431
76	NEW BEDFORD, MASS.	5,622,880	5,592,134	4,724,447	242,918	624,769	30,746	579,681	610,427
77	READING, PA.	5,422,704	4,108,086	3,378,200	246,788	483,098	1,314,618	612,009	702,609
	City corporation	3,117,570	1,828,910	1,341,657	246,788	240,465	1,288,660		
	School district	2,305,134	2,279,176	2,036,543		242,633	25,958		
78	KNOXVILLE, TENN.	4,365,827	3,990,169	2,557,444	191,113	1,241,612	375,658	153,982	529,640
79	SOUTH BEND, IND.	3,874,671	3,482,682	2,991,451	205,549	285,682	391,989	143,093	535,082
	City corporation	1,900,218	1,625,650	1,308,569	205,549	111,532	274,568		
	School district	1,974,453	1,857,032	1,682,882		174,150	117,421		

<sup>1</sup> Excess of payments for operation, maintenance, and interest over revenue receipts.

TABLE 3.—SUMMARY OF GOVERNMENTAL-COST PAYMENTS, BY DIVISIONS OF MUNICIPAL GOVERNMENT: 1932—Continued  
 [For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 23]

City number	CITY, AND DIVISIONS OF MUNICIPAL GOVERNMENT	GOVERNMENTAL-COST PAYMENTS					Excess of government-cost payments over revenue receipts	EXCESS OF REVENUE RECEIPTS OVER—	
		All governmental costs	For operation, maintenance, and interest			For outlays (Table 16)		Governmental-cost payments	Payments for operation, maintenance, and interest
			Total	Operation and maintenance of general departments (Table 11)	Operation and maintenance of public-service enterprises (Table 14)				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
80	PEORIA, ILL.....	\$4,027,345	\$3,012,789	\$2,722,786	\$9,357	\$280,646	\$1,014,556	\$543,728	\$470,828
	City corporation.....	1,581,147	1,427,878	1,252,572	9,357	165,949	153,269		
	School district.....	1,690,297	1,170,493	1,151,380		19,113	519,804		
	Park district.....	183,368	144,858	141,454		3,404	38,510		
	Sanitary district.....	515,822	212,849	120,669		92,180	302,973		
	Town.....	56,711	56,711	56,711					
81	GARY, IND.....	3,684,550	3,322,647	3,057,510		265,137	361,903	\$41,473	403,376
	City corporation.....	1,416,453	1,303,178	1,193,820		109,358	113,280		
	School district.....	2,268,092	2,019,469	1,863,690		155,779	248,623		
82	TACOMA, WASH.....	5,702,737	5,122,103	3,441,884	824,129	856,090	580,634	274,808	855,442
	City corporation.....	3,921,198	3,360,357	1,791,855	824,129	744,373	560,841		
	School district.....	1,646,141	1,641,652	1,533,341		108,311	4,489		
	Park district.....	135,398	120,094	116,688		3,406	15,304		
83	CANTON, OHIO.....	3,712,369	3,568,851	2,571,310	206,357	791,184	143,518	657,096	800,614
	City corporation.....	1,942,650	1,801,581	1,090,958	206,357	504,266	141,069		
	School district.....	1,769,719	1,767,270	1,480,352		286,918	2,449		
84	MIAMI, FLA.....	5,705,476	5,355,415	3,243,366	190,960	1,921,089	350,061	485,019	134,958
	City corporation.....	4,262,862	4,053,300	2,284,384	190,960	1,577,956	209,562		
	School district.....	1,442,614	1,302,115	958,982		343,133	140,499		
85	WILMINGTON, DEL.....	6,422,473	4,365,749	3,287,513	427,984	650,252	2,056,724	1,511,183	545,541

86	SOMERVILLE, MASS.....	6,244,850	5,278,463	4,637,758	198,094	442,611	966,387	943,111	23,276
87	TAMPA, FLA.....	4,284,902	4,165,324	3,012,191	208,647	944,486	119,578	238,276	357,854
	City corporation.....	2,943,607	2,844,653	1,930,503	208,647	705,503	98,954		
	School district.....	1,341,295	1,320,671	1,081,688		238,983	20,624		
88	EVANSVILLE, IND.....	3,207,657	3,020,830	2,480,503	344,941	195,386	186,827	499,791	686,618
	City corporation.....	1,929,719	1,748,591	1,316,619	344,941	87,031	181,128		
	School district.....	1,277,938	1,272,239	1,163,884		108,355	5,699		
89	EL PASO, TEX.....	3,608,587	3,276,975	2,517,737	209,095	550,143	331,612	308,015	23,597
90	LYNN, MASS.....	5,995,802	5,601,629	4,820,345	261,429	519,855	394,173	54,888	339,285
91	UTICA, N.Y.....	5,705,549	4,916,229	4,333,191	500	582,538	789,320	158,598	947,918
92	DULUTH, MINN. <sup>1</sup> .....	6,422,106	5,363,755	3,921,789	841,115	600,851	1,058,351	342,963	1,401,314
	City corporation.....	3,784,662	2,902,164	1,696,898	841,115	364,151	882,498		
	School district.....	2,637,444	2,461,591	2,224,891		236,700	175,853		
93	WATERBURY, CONN.....	6,094,369	5,392,845	4,372,584	122,245	898,016	701,524	117,058	584,466
	City corporation.....	6,072,698	5,371,174	4,353,012	122,245	895,917	701,524		
	School district.....	21,671	21,671	19,572		2,099			
94	LOWELL, MASS.....	4,747,571	4,688,908	4,025,998	280,565	382,345	58,663	112,950	171,613

<sup>1</sup> Excess of payments for operation, maintenance, and interest over revenue receipts.

<sup>2</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 4.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 26. For absolute amounts, see Tables 2 and 3]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for operation, maintenance, and interest <sup>1</sup>	
		All revenues	Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public-service enterprises		Interest
			General property	Special	Poll	Business and non-business license											
	Grand total.....	\$68.82	\$45.57	\$0.78	\$0.06	\$2.40	\$2.70	\$0.24	\$5.84	\$2.94	\$1.86	\$6.43	\$60.58	\$47.88	\$3.31	\$9.40	\$8.24
	Group I.....	78.27	52.30	.89	.02	2.72	2.90	.25	6.65	3.90	1.93	6.71	68.72	54.25	3.55	10.92	9.55
	Group II.....	68.95	44.47	.29	.04	3.41	2.69	.27	6.55	2.50	2.44	6.28	61.92	49.56	3.47	8.89	7.03
	Group III.....	50.12	32.79	.77	.16	1.30	2.31	.21	3.93	1.25	1.45	5.95	43.91	34.51	2.75	6.65	6.21
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																	
1	New York, N.Y.....	\$91.49	\$63.35	\$1.11	-----	\$3.61	\$1.76	\$0.16	\$10.86	\$4.55	\$1.05	\$5.03	\$83.31	\$67.77	\$2.50	\$13.03	\$8.18
2	Chicago, Ill.....	57.01	36.76	-----	-----	2.24	5.78	.27	3.22	3.37	1.99	3.39	50.39	39.45	2.12	8.83	6.62
3	Philadelphia, Pa.....	64.82	46.63	-----	-\$0.04	.33	.02	.16	3.66	8.88	1.57	3.53	55.01	40.66	1.15	13.20	9.81
4	Detroit, Mich.....	73.81	43.87	.16	-----	2.13	2.61	.38	5.86	1.31	4.65	12.83	62.93	42.51	8.15	12.27	10.88
5	Los Angeles, Calif.....	101.36	57.83	-----	-----	4.10	9.33	.70	4.56	2.40	2.51	19.94	75.80	57.66	9.30	8.83	25.57
6	Cleveland, Ohio.....	67.98	45.35	.41	-----	3.13	2.77	.49	2.78	2.02	2.48	8.55	60.52	44.68	4.86	10.98	7.46
7	St. Louis, Mo.....	60.01	40.01	-----	-----	3.05	4.98	.26	1.45	3.19	2.18	4.88	48.67	41.66	3.24	3.76	11.34
8	Baltimore, Md.....	53.88	36.40	1.24	-----	2.68	.91	.05	2.61	2.75	1.11	6.13	54.90	42.72	2.31	9.87	1.07
9	Boston, Mass.....	104.83	70.72	8.07	.36	2.42	.68	.17	5.81	7.29	3.20	6.10	95.75	81.19	4.13	10.43	9.08
10	Pittsburgh, Pa.....	74.13	59.07	-----	.09	1.07	.49	.20	4.92	2.00	1.70	4.51	64.29	51.63	2.64	10.03	9.84
11	San Francisco, Calif.....	79.54	48.03	-----	-----	3.17	1.39	.28	5.29	2.03	1.92	17.42	66.04	46.16	9.11	10.77	13.50
12	Milwaukee, Wis.....	83.22	53.49	4.08	-----	1.24	3.28	.37	12.33	1.02	3.32	4.14	67.85	59.89	2.01	5.95	15.37
13	Buffalo, N.Y.....	87.17	61.97	1.49	-----	3.42	2.55	.13	10.40	1.38	1.40	4.44	79.19	67.77	2.37	9.06	7.98

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

14	Washington, D.C.	\$92.04	\$50.20	( <sup>2</sup> )		\$10.63	\$1.42	\$0.73	\$21.15	\$0.65	\$3.35	\$3.93	\$69.99	\$68.03	\$1.95		\$22.06
15	Minneapolis, Minn.	58.45	42.74	\$0.15		.62	4.69	.34	3.80	1.67	1.41	3.04	51.81	43.65	1.79	\$6.37	6.64
16	New Orleans, La.	40.56	24.54		\$0.25	2.39	3.45	.16	2.31	1.14	1.77	4.54	41.32	28.68	3.20	9.44	.75
17	Cincinnati, Ohio	73.98	44.24	1.18		4.17	2.96	.46	2.41	9.63	3.92	5.00	66.42	51.36	2.77	12.20	7.55
18	Newark, N.J.	90.58	60.64	.94	.08	4.02	1.11	.16	10.99	3.91	3.92	4.81	91.56	73.48	3.50	14.58	.98
19	Kansas City, Mo.	56.96	38.70			4.10	2.43	.24	1.53	2.23	2.13	5.60	50.64	40.39	2.92	7.33	6.32
20	Seattle, Wash.	88.91	43.87			.60	6.13	.39	5.51	.67	1.78	29.96	81.05	52.49	16.13	12.42	7.86
21	Indianapolis, Ind.	47.42	41.99		.14	.45	1.21	.05	1.89	.27	1.30	.14	41.22	36.69	.08	4.45	6.21
22	Rochester, N.Y.	94.76	58.80	.82		4.98	5.60	.10	15.15	2.16	2.63	4.53	86.37	73.38	2.36	10.64	8.39
23	Houston, Tex.	50.25	36.86			.70	( <sup>2</sup> )	.21	3.64	1.72	2.03	5.09	35.69	23.41	2.36	9.92	14.57
24	Jersey City, N.J.	88.01	59.48	.58	.02	5.21	.38	.13	10.57	3.40	2.79	5.45	89.45	72.32	3.17	13.96	1.48
25	Portland, Oreg.	63.38	43.14			2.58	4.78	.26	1.64	2.80	1.81	6.36	57.15	41.95	3.59	11.61	6.23
26	Louisville, Ky.	48.36	35.13			1.95	.21	.11	2.00	1.36	2.39	5.22	40.74	33.83	1.96	4.95	7.62

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

27	Toledo, Ohio	\$44.22	\$28.55	\$0.29		\$2.33	\$4.37	\$0.08	\$2.52	\$0.88	\$1.21	\$3.99	\$45.07	\$35.53	\$2.55	\$6.99	\$0.85
28	Columbus, Ohio	46.31	26.35	.32		2.28	4.18	.12	3.95	2.36	1.01	5.74	38.52	28.46	2.39	7.67	7.78
29	Oakland, Calif.	67.32	35.68			1.21	5.00	.47	10.11	.90	1.56	12.38	51.06	36.24	4.44	10.39	16.26
30	Denver, Colo.	61.94	42.01			1.56	4.38	.14	.70	1.19	2.68	9.27	54.52	44.21	3.72	6.59	7.42
31	Atlanta, Ga.	33.91	19.22		\$0.31	2.33	1.89	.41	1.01	1.35	1.14	6.25	31.14	26.60	1.50	3.03	2.77
32	Dallas, Tex.	38.06	23.99			.14	2.18	.52	3.44	1.22	1.56	5.00	29.75	21.57	1.81	6.37	8.31
33	St. Paul, Minn.	48.37	30.41	.05		2.02	4.22	.15	3.79	2.95	.79	3.99	40.20	29.71	2.63	7.85	8.18
34	Birmingham, Ala.	29.75	14.38		.13	3.96	5.77	.44	3.81	.35	.83	.08	23.22	18.45	.11	4.66	6.53
35	Akron, Ohio	41.65	26.08	.17		1.63	4.71	.27	2.65	.65	1.18	4.31	34.58	23.93	1.17	9.48	7.08
36	Memphis, Tenn.	34.13	21.37	.22		1.38	.98	.16	3.98	.41	.76	4.87	28.15	21.05	1.53	5.57	5.98
37	Providence, R.I.	65.51	50.24		.23	.25	1.24	.10	1.56	3.60	1.63	6.67	61.29	49.33	2.60	9.36	4.22
38	San Antonio, Tex.	33.34	23.82			.20	.01	.11	3.38	.48	.73	4.61	28.21	19.68	1.34	7.18	5.13
39	Omaha, Nebr.	58.51	36.06			.84	3.43	.21	.69	2.31	1.19	13.79	46.61	30.39	8.19	8.03	11.91
40	Syracuse, N.Y.	74.01	46.59	.82		1.50	7.94	.14	12.11	.30	.95	3.65	59.17	49.34	1.26	8.57	14.84
41	Dayton, Ohio	43.18	29.69	.16		2.14	2.83	.20	2.16	1.08	1.14	3.78	35.31	27.94	1.39	5.98	7.87
42	Oklahoma City, Okla.	32.29	17.34			1.28	2.39	.51	1.51	2.92	1.48	4.85	31.24	23.74	1.45	6.05	1.05
43	Worcester, Mass.	68.25	45.64	6.16	.53	1.60	1.61	.05	3.46	.67	4.31	4.23	65.35	59.69	1.72	3.93	2.90
44	Richmond, Va.	55.36	31.87		.34	3.24	.91	.33	2.04	3.93	1.23	11.49	47.86	33.23	5.43	9.20	7.50
45	Youngstown, Ohio	37.90	25.60	.43		1.79	2.87	.06	2.34	.38	.63	3.79	35.72	30.78	1.88	3.05	2.19
46	Grand Rapids, Mich.	57.28	34.96			.40	5.54	.43	5.21	1.98	2.66	6.10	49.69	41.94	2.51	5.23	7.59

<sup>1</sup> Italics indicate per capita excess of payments for operation, maintenance, and interest over revenue receipts.  
<sup>2</sup> Less than 1/2 of 1 cent.

TABLE 4.—PER CAPITA REVENUE RECEIPTS AND SPECIFIED GOVERNMENTAL-COST PAYMENTS: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 26. For absolute amounts, see Tables 2 and 3]

City number	CITY	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL-COST PAYMENTS FOR—				Per capita excess of revenue receipts over payments for operation, maintenance, and interest <sup>1</sup>	
		All revenues	Taxes			Business and non-business license	Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public-service enterprises	Operation, maintenance, and interest	Operation and maintenance of general departments	Operation and maintenance of public service enterprises		Interest
			General property	Special	Poll												
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																	
47	Fort Worth, Tex.....	\$37.50	\$25.91			\$0.08	\$0.93	\$0.31	\$3.22	\$0.87	\$1.31	\$4.88	\$32.89	\$24.16	\$1.53	\$7.20	\$4.62
48	Hartford, Conn.....	78.61	56.97	\$6.72	\$0.78	.46	1.24	.43	1.22	1.98	3.35	5.46	69.72	60.49	1.75	7.47	8.89
49	Flint, Mich.....	47.74	31.37			.11	2.95	.23	4.99	.84	3.41	3.85	40.19	31.69	1.95	6.55	7.55
50	New Haven, Conn.....	55.36	48.82	.43	.57	.28	.43	.27	1.30	.91	2.35	.01	50.41	44.91	.02	5.48	4.95
51	San Diego, Calif.....	53.97	28.00			.60	2.86	.47	9.10	1.37	.75	10.85	46.22	35.73	4.46	6.02	7.75
52	Nashville, Tenn.....	35.65	22.24	.21		1.05	.69	.20	5.28	1.25	.70	4.04	30.29	22.84	2.34	5.11	5.36
53	Long Beach, Calif.....	69.94	36.89			1.02	1.83	.12	9.61	3.08	1.24	16.15	55.83	40.59	7.75	7.50	14.11
54	Springfield, Mass.....	73.12	50.60	7.44	.50	1.83	.62	.22	2.88	.29	4.15	4.59	70.89	63.36	1.84	5.70	2.23
55	Tulsa, Okla.....	51.86	40.72			.93	.95	.13	1.03	1.23	.68	6.19	40.37	28.19	3.31	8.87	11.49
56	Bridgeport, Conn.....	57.65	51.59	.17	.73	.36	.06	.17	1.42	.27	2.76	.12	55.75	51.10	.08	4.57	1.90
57	Salt Lake City, Utah.....	35.85	21.87			.74	2.09	.15	5.39	.47	1.16	3.98	34.81	28.18	1.89	4.74	1.05
58	Des Moines, Iowa.....	48.73	38.59			.42	.46	.12	.86	.88	1.19	6.22	42.00	32.76	3.08	6.17	6.73
59	Scranton, Pa.....	41.62	32.84		.76	.44	.88	.24	4.36	.80	1.29	.01	39.95	36.50	(?)	3.45	1.67
60	Yonkers, N.Y.....	103.42	73.76	1.08		1.16	3.34	.03	17.65	.83	.97	4.60	91.07	75.78	3.66	11.64	12.35
61	Jacksonville, Fla.....	56.49	23.98		.30	.86	.51	.13	3.94	.55	.99	25.22	45.65	29.24	9.40	7.01	10.83
62	Paterson, N.J.....	69.06	41.38	.37	.11	3.48	1.19	.11	8.81	2.57	2.10	8.94	58.78	49.50	3.95	5.34	10.27
63	Albany, N.Y.....	76.30	52.53	.80		1.33	6.70	.08	7.21	.94	.45	6.27	61.47	45.93	4.54	10.99	14.84
64	Norfolk, Va.....	55.08	35.01		.08	4.00	.18	.51	1.85	4.86	1.17	7.41	45.02	28.88	2.11	14.02	10.06
65	Trenton, N.J.....	52.18	30.99	.24	.23	2.13	.35	.01	9.25	2.81	1.68	4.49	62.40	51.15	3.05	8.21	10.22
66	Chattanooga, Tenn.....	29.64	18.06	.47		.82	1.78	.15	6.64	.19	1.36	.15	27.95	21.65	.28	6.02	1.69

67	Kansas City, Kans	57.41	30.01			.73	3.80	.08	.61	1.91	.21	20.05	41.52	23.14	12.45	5.93	15.89
68	Fort Wayne, Ind	42.55	28.08		.43	.19	.77	.03	1.47	.39	.52	10.67	32.73	24.14	6.27	2.32	9.81
69	Wichita, Kans	35.42	26.84			.65	5.32	.29	.80	.54	.86	.12	28.83	25.01	.07	3.76	6.59
70	Erie, Pa	42.59	31.17		1.60	.18	.84	.11	2.36	.69	.45	5.20	35.67	27.06	3.13	5.49	6.91
71	Camden, N.J	52.19	33.62	.32	.10	4.25	.95	.20	3.81	2.96	.90	5.07	53.17	39.64	2.49	11.04	.98
72	Elizabeth, N.J	48.48	25.79	.14	.11	2.44	1.51	.02	7.65	2.92	.41	7.50	58.43	41.39	8.68	8.37	9.95
73	Spokane, Wash	37.24	21.58			.24	1.83	.36	6.39	.42	1.49	4.92	33.35	30.12	1.34	1.89	3.89
74	Fall River, Mass	52.02	38.59	4.84	.34	1.19		.04	.94	.53	2.03	3.51	44.30	37.16	1.72	5.42	7.72
75	Cambridge, Mass	75.66	54.30	7.55	.54	1.63	.09	.02	3.06	1.25	2.62	4.59	67.91	58.21	3.44	6.26	7.75
76	New Bedford, Mass	55.09	39.16	6.33	.36	1.26	.07	.07	1.55	.49	2.34	3.46	49.67	41.96	2.16	5.55	5.42
77	Reading, Pa	42.99	30.64		.86	.28	.94	.12	3.34	.33	.85	5.63	36.71	30.19	2.21	4.32	6.28
78	Knoxville, Tenn	40.39	26.86	.17		.70	1.70	.13	4.30	.48	.65	5.40	35.66	22.85	1.71	11.10	4.73
79	South Bend, Ind	36.13	30.01		.13	.15	1.10	.04	1.66	.21	.53	3.30	31.32	26.90	1.85	2.57	4.81
80	Peoria, Ill	31.33	24.25			1.14	2.74	.15	1.04	.58	1.34	.09	27.09	24.49	.08	2.52	4.23
81	Gary, Ind	33.81	31.50			.07	.35	.02	1.51	.03	.34		30.15	27.75		2.41	3.66
82	Tacoma, Wash	55.09	18.80			.26	.69	.21	6.61	.81	2.41	25.30	47.21	31.72	7.60	7.89	7.88
83	Canton, Ohio	40.38	26.02	.30		2.11	3.79	.34	1.85	1.60	1.30	3.07	32.98	23.76	1.91	7.31	7.40
84	Miami, Fla	48.25	31.55		.29	2.53	3.37	.55	3.36	.71	1.78	4.11	49.50	29.98	1.76	17.75	1.25
85	Wilmington, Del	46.07	24.60			.87	.98	.29	12.67	1.38	.61	4.68	40.96	30.84	4.01	6.10	5.12
86	Somerville, Mass	49.88	35.76	4.09	.45	1.18	.49	.06	.98	.06	2.54	4.26	49.66	43.63	1.86	4.16	.22
87	Tampa, Fla	42.59	27.06		.42	1.64	1.49	.41	4.31	.54	1.68	5.05	39.22	28.36	1.96	8.89	3.37
88	Evansville, Ind	34.98	26.61		.16	.29	.06	.01	1.42	.48	.79	5.15	28.50	23.40	3.25	1.84	6.48
89	El Paso, Tex	31.34	20.10			.25		.31	4.24	.74	1.16	4.55	31.12	23.91	1.99	5.22	.22
90	Lynn, Mass	57.68	39.07	5.52	.52	1.32	.38	.12	1.85	.68	3.61	4.60	54.38	46.80	2.54	5.05	3.29
91	Utica, N.Y	57.04	40.52	.59		.95	2.89	.12	11.01	.43	.39	.15	47.82	42.15	(?)	5.67	9.22
92	Duluth, Minn. <sup>3</sup>	66.45	43.81	.15		.48	2.84	.31	3.42	1.65	1.30	12.50	52.69	38.52	8.26	5.90	13.77
93	Waterbury, Conn	58.77	50.96	.20	.52	.27	.47	.09	1.16	.27	1.15	3.69	53.03	42.99	1.20	8.83	5.75
94	Lowell, Mass	48.49	34.29	5.21	.37	1.12	.21	.12	1.06	.11	2.65	3.36	46.78	40.17	2.80	3.81	1.71

<sup>1</sup> Italics indicate per capita excess of payments for operation, maintenance, and interest over revenue receipts.

<sup>2</sup> Less than 1/2 of 1 cent.

<sup>3</sup> Data for the fiscal year closing June 30, 1931; data for the fiscal year 1932 not available.

TABLE 5.—PERCENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 27. For amounts on which percentages are based, see tables 2 and 3]

City number	CITY	PERCENT OF REVENUE RECEIPTS OBTAINED FROM—										PERCENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—							
		Taxes				Special assessments and special charges	Fines, forfeits, and escheats	Subventions and grants, donations, and pension assessments	Highway privileges, rents, and interest	Earnings of general departments	Earnings of public service enterprises	Percent of revenue receipts required for meeting operation and maintenance	Percent of revenue receipts required for meeting interest	Percent of revenue receipts available for outlays and other purposes	Payments for—				Revenue receipts
		General property	Special	Poll	Business and non-business license										Operation and maintenance of general departments	Interest	Outlays	Revenue receipts	
	Grand total.....	66.2	1.1	0.1	3.5	3.9	0.4	8.5	4.3	2.7	9.3	74.4	13.7	11.9	63.6	4.4	12.5	19.6	91.4
	Group I.....	66.8	1.1	(1)	3.5	3.7	.3	8.5	5.0	2.5	8.6	73.8	13.9	12.3	62.4	4.1	12.5	21.0	90.0
	Group II.....	64.5	.4	.1	4.9	3.9	.4	9.5	3.6	3.5	9.1	76.9	12.9	10.2	64.6	4.5	11.6	19.3	89.9
	Group III.....	65.4	1.5	.3	2.6	4.6	.4	7.8	2.5	2.9	11.9	74.3	13.3	12.4	66.8	5.3	12.9	15.0	97.0
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER																			
1	New York, N. Y.....	69.2	1.2	-----	3.9	1.9	0.2	11.9	5.0	1.2	5.5	76.8	14.2	9.0	64.7	2.4	12.4	20.4	87.4
2	Chicago, Ill.....	64.5	-----	-----	3.9	10.1	.5	5.6	5.9	3.5	5.9	72.9	15.5	11.6	62.8	3.4	14.1	19.7	90.5
3	Philadelphia, Pa.....	71.9	-----	0.1	.5	(1)	.2	5.6	13.7	2.4	5.4	64.5	20.4	15.1	57.9	1.6	18.8	21.7	92.3
4	Detroit, Mich.....	59.4	.2	-----	2.9	3.5	.5	7.9	1.8	6.3	17.4	68.6	16.6	14.8	56.6	10.8	16.3	16.2	98.3
5	Los Angeles, Calif.....	57.1	-----	-----	4.0	9.2	.7	4.5	2.4	2.5	19.7	66.1	8.7	25.2	53.2	8.6	8.1	30.1	93.5
6	Cleveland, Ohio.....	66.7	.6	-----	4.6	4.1	.7	4.1	3.0	3.7	12.6	72.9	16.2	10.9	59.0	6.4	14.5	20.0	89.8
7	St. Louis, Mo.....	66.7	-----	-----	5.1	8.3	.4	2.4	5.3	3.6	8.1	74.8	6.3	18.9	62.7	4.9	5.7	26.8	90.3
8	Baltimore, Md.....	67.6	2.3	-----	5.0	1.7	.1	4.8	5.1	2.1	11.4	83.6	18.3	(2)	66.0	3.6	15.2	15.2	83.2
9	Boston, Mass.....	67.5	7.7	.3	2.3	.7	.2	5.5	7.0	3.1	5.8	81.4	9.9	8.7	67.7	3.4	8.7	20.2	87.3
10	Pittsburgh, Pa.....	79.7	-----	.1	1.4	.7	.3	6.6	2.8	2.3	6.1	73.2	13.5	13.3	68.1	3.5	13.2	15.3	97.7
11	San Francisco, Calif.....	60.4	-----	-----	4.0	1.8	.4	6.7	2.6	2.4	21.9	69.5	13.5	17.0	47.8	9.4	11.2	31.6	82.4
12	Milwaukee, Wis.....	64.3	4.8	-----	1.5	3.9	.4	14.8	1.2	4.0	5.0	74.4	7.1	18.5	69.1	2.3	6.9	21.7	96.1
13	Buffalo, N. Y.....	71.1	1.7	-----	3.9	2.9	.2	11.9	1.6	1.6	5.1	80.5	10.4	9.1	72.8	2.5	9.7	14.9	93.7

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

14	Washington, D.C.	54.5	(1)	11.5	1.5	0.8	23.0	0.7	3.6	4.3	76.0	24.0	69.5	2.0	28.5	94.1
15	Minneapolis, Minn.	73.1	0.3	1.1	8.0	.6	6.5	2.9	2.4	5.2	77.7	10.9	11.4	72.5	3.0	14.0
16	New Orleans, La.	60.5	0.6	5.9	8.5	.4	5.7	2.8	4.4	11.2	78.6	23.3	(2)	54.2	6.0	22.0
17	Cincinnati, Ohio	59.8	1.6	5.6	4.0	.6	3.3	13.0	5.3	6.8	73.2	16.6	10.2	61.3	3.3	14.7
18	Newark, N.J.	66.9	1.0	.1	4.4	1.2	.2	12.1	4.3	4.3	85.0	16.1	(2)	66.8	3.2	13.3
19	Kansas City, Mo.	67.9		7.2	4.3	.4	2.7	3.9	3.7	9.8	76.0	12.9	11.1	53.2	3.8	9.6
20	Seattle, Wash.	49.3		.7	6.9	.4	6.2	.7	2.0	33.7	77.2	14.0	8.8	52.8	16.2	12.5
21	Indianapolis, Ind.	88.5	.3	1.0	2.5	.1	4.0	.6	2.7	.3	77.5	9.4	13.1	79.9	.2	9.7
22	Rochester, N.Y.	62.0	.9	5.3	5.9	.1	16.0	2.3	2.8	4.8	79.9	11.2	8.9	72.2	2.3	10.5
23	Houston, Tex.	73.4		1.4	(1)	.4	7.3	3.4	4.0	10.1	51.3	19.7	29.0	60.0	6.1	25.4
24	Jersey City, N.J.	67.6	.7	(1)	5.9	.4	1.1	12.0	3.9	3.2	85.8	15.9	(2)	72.3	3.2	14.0
25	Portland, Oreg.	68.1		4.1	7.5	.4	2.6	4.4	2.9	10.0	71.8	18.3	9.9	62.5	5.3	17.3
26	Louisville, Ky.	72.6		4.0	.4	.2	4.1	2.8	4.9	10.8	74.0	10.2	15.8	61.2	3.5	9.0

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

27	Toledo, Ohio	64.6	0.7	5.3	9.9	0.2	5.7	2.0	2.7	9.0	86.1	15.8	(2)	75.1	5.4	14.8
28	Columbus, Ohio	56.9	0.7	4.9	9.0	.3	8.5	5.1	2.2	12.4	66.6	16.6	16.8	66.5	5.6	17.9
29	Oakland, Calif.	53.0		1.8	7.4	.7	15.0	1.3	2.3	18.4	60.4	15.4	24.2	54.9	6.7	22.6
30	Denver, Colo.	67.8		2.5	7.1	.2	1.1	1.9	4.3	15.0	77.4	10.6	12.0	65.3	5.5	9.7
31	Atlanta, Ga.	56.7	0.9	6.9	5.6	1.2	3.0	4.0	3.4	18.4	82.9	8.9	8.2	82.0	4.6	9.4
32	Dallas, Tex.	63.0		.4	5.7	1.4	9.0	3.2	4.1	13.1	61.4	16.7	21.9	53.2	4.5	15.7
33	St. Paul, Minn.	62.9	.1	4.2	8.7	.3	7.8	6.1	1.6	8.2	66.9	16.2	16.9	59.1	5.2	15.6
34	Birmingham, Ala.	48.3	.4	13.3	19.4	1.5	12.8	1.2	2.8	.3	62.4	15.6	22.0	66.0	.4	16.7
35	Akron, Ohio	62.6	.4	3.9	11.3	.6	6.4	1.6	2.8	10.3	60.3	22.8	16.9	65.2	3.2	25.8
36	Memphis, Tenn.	62.6	.6	4.0	2.9	.5	11.7	1.2	2.2	14.3	66.2	16.3	17.5	60.7	4.4	16.1
37	Providence, R.I.	76.7	.3	.4	1.9	.1	2.4	5.5	2.5	10.2	79.3	14.3	6.4	66.6	3.5	12.6
38	San Antonio, Tex.	71.4		.6	(1)	.3	10.1	1.4	2.2	13.8	63.1	21.5	15.4	56.4	3.9	20.6
39	Omaha, Nebr.	61.6		1.4	5.9	.4	1.2	3.9	2.0	23.6	65.9	13.7	20.4	58.0	15.6	15.3
40	Syracuse, N.Y.	63.0	1.1	2.0	10.7	.2	16.4	.4	1.3	4.9	68.4	11.6	20.0	67.4	1.7	11.7
41	Dayton, Ohio	68.8	.4	4.9	6.6	.5	5.0	2.5	2.6	8.7	67.9	13.9	18.2	65.8	3.3	14.1
42	Oklahoma City, Okla.	53.7		4.0	7.4	1.6	4.7	9.1	4.6	15.0	78.0	18.8	3.2	60.2	3.7	15.4
43	Worcester, Mass.	66.9	9.0	.8	2.3	2.4	.1	5.1	1.0	6.3	90.0	5.8	4.2	74.8	2.2	4.9
44	Richmond, Va.	57.6	.6	5.8	1.6	.6	3.7	7.1	2.2	20.8	69.8	16.6	13.6	61.0	10.0	16.9
45	Youngstown, Ohio	67.5	1.1	4.7	7.6	.2	6.2	1.0	1.7	10.0	86.2	8.1	5.7	72.9	4.5	7.2
46	Grand Rapids, Mich.	61.0		.7	9.7	.8	9.1	3.5	4.7	10.6	77.6	9.1	13.3	74.1	4.4	9.2

<sup>1</sup> Less than 1/10 of 1 percent.

<sup>2</sup> Payments for operation, maintenance, and interest are in excess of revenue receipts.

TABLE 5.—PERCENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1932—Contd.

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 27. For amounts on which percentages are based, see tables 2 and 3]

City number	CITY	PERCENT OF REVENUE RECEIPTS OBTAINED FROM—										Per- cent of revenue re- ceipts re- quired for meet- ing oper- ation and main- tenance	Per- cent of revenue re- ceipts re- quired for meet- ing in- terest	Per- cent of revenue re- ceipts avail- able for out- lays and other pur- poses	PERCENT OF GOVERNMENTAL-COST PAYMENTS REPRESENTED BY—				
		Taxes				Special assess- ments and special charges	Fines, for- feits, and es- cheats	Sub- ven- tions and grants, donations, and pen- sion assess- ments	High- way privi- leges, rents, and inter- est	Earn- ings of gen- eral de- part- ments	Earn- ings of public service enter- prises				Payments for—				
		Gen- eral prop- erty	Spe- cial	Poll	Busi- ness and non- busi- ness license										Oper- ation and main- tenance of gen- eral de- part- ments	Oper- ation and main- tenance of pub- lic-service enter- prises	Inter- est	Out- lays	Reve- nue re- ceipts
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued																			
47	Fort Worth, Tex.	69.1			0.2	2.5	0.8	8.6	2.3	3.5	13.0	68.5	19.2	12.3	64.0	4.1	19.1	12.9	99.4
48	Hartford, Conn.	72.5	8.5	1.0	.6	1.6	.5	1.5	2.5	4.3	6.9	79.2	9.5	11.3	72.3	2.1	8.9	16.7	93.9
49	Flint, Mich.	65.7			.2	6.2	.5	10.4	1.8	7.1	8.1	70.5	13.7	15.8	64.7	4.0	13.4	17.9	97.5
50	New Haven, Conn.	88.2	.8	1.0	.5	.8	.5	2.4	1.6	4.2	(1)	81.2	9.9	8.9	79.5	(1)	9.7	10.8	98.0
51	San Diego, Calif.	51.9			1.1	5.3	.8	16.9	2.5	1.4	20.1	74.5	11.2	14.3	63.3	7.9	10.7	18.1	95.6
52	Nashville, Tenn.	62.4	.6		2.9	1.9	.6	14.8	3.5	2.0	11.3	70.6	14.3	15.1	59.4	6.1	13.3	21.2	92.7
53	Long Beach, Calif.	52.7			1.5	2.6	.2	13.7	4.4	1.8	23.1	69.1	10.7	20.2	51.6	9.9	9.5	29.0	89.0
54	Springfield, Mass.	69.2	10.2	.7	2.5	.8	.3	3.9	.4	5.7	6.3	89.2	7.8	3.0	79.1	2.3	7.1	11.5	91.3
55	Tulsa, Okla.	78.5			1.8	1.8	.3	2.0	2.4	1.3	11.9	60.7	17.1	22.2	46.8	5.5	14.7	33.0	86.0
56	Bridgeport, Conn.	89.5	.3	1.3	.6	.1	.3	2.5	.5	4.8	.2	88.8	7.9	3.3	84.4	.1	7.6	7.9	95.2
57	Salt Lake City, Utah.	61.0			2.1	5.8	.4	15.0	1.3	3.2	11.1	83.9	13.2	2.9	70.1	4.7	11.8	13.4	89.2
58	Des Moines, Iowa.	79.2			.9	.9	.2	1.8	1.8	2.4	12.8	73.5	12.7	13.8	72.7	6.8	13.7	6.7	108.2
59	Scranton, Pa.	78.9		1.8	1.1	2.1	.6	10.5	1.9	3.1	(1)	87.7	8.3	4.0	83.5	(1)	7.9	8.6	95.2
60	Yonkers, N.Y.	71.3	1.0		1.1	3.2	(1)	17.1	.8	.9	4.4	76.8	11.3	11.9	76.4	3.7	11.7	8.2	104.2
61	Jacksonville, Fla.	42.5		.5	1.5	.9	.2	7.0	1.0	1.8	44.6	68.4	12.4	19.2	61.0	19.6	14.6	4.7	117.9
62	Paterson, N.J.	59.9	.5	.2	5.0	1.7	.2	12.8	3.7	3.0	12.9	77.4	7.7	14.9	67.6	5.4	7.3	19.7	94.3
63	Albany, N.Y.	68.8	1.0		1.7	8.8	.1	9.5	1.2	.6	8.2	66.2	14.4	19.4	58.6	5.8	14.0	21.6	97.3
64	Norfolk, Va.	63.6		.1	7.3	.7	.9	3.4	8.8	2.1	13.5	56.3	25.5	18.2	62.0	4.5	30.1	3.3	118.3
65	Trenton, N.J.	59.4	.5	.4	4.1	.3	(1)	17.7	5.4	3.2	8.6	103.9	15.7	(2)	72.9	4.3	11.7	11.1	74.4
66	Chattanooga, Tenn.	60.9	1.6		2.8	6.0	.5	22.4	.6	4.6	.5	74.0	20.3	5.7	66.7	.9	18.5	14.0	91.3

67	Kansas City, Kans.	52.3			1.3	6.6	.1	1.1	3.3	.4	34.9	62.0	10.3	27.7	43.1	23.2	11.0	22.7	106.8
68	Fort Wayne, Ind.	66.0	1.0		.4	1.8	.1	3.5	.9	1.2	25.1	71.5	5.5	23.0	52.7	13.7	5.1	28.5	93.0
69	Wichita, Kans.	75.8			1.8	15.0	.8	2.3	1.5	2.4	.3	70.8	10.6	18.6	69.4	.2	10.4	20.0	98.2
70	Erie, Pa.	73.2		3.7	.4	2.0	.3	5.5	1.6	1.1	12.2	70.9	12.9	16.2	63.3	7.3	12.8	16.5	99.6
71	Camden, N.J.	64.4	.6	.2	8.2	1.8	.4	7.3	5.7	1.7	9.7	80.7	21.1	(?)	70.9	4.5	19.7	4.8	93.4
72	Elizabeth, N.J.	53.2	.3	.2	5.0	3.1	(1)	15.8	6.0	.8	15.5	103.3	17.3	(?)	67.0	14.0	13.5	5.4	78.5
73	Spokane, Wash.	57.9			.6	4.9	1.0	17.2	1.1	4.0	13.2	84.5	5.1	10.4	74.6	3.3	4.7	17.4	92.3
74	Fall River, Mass.	74.2	9.3	.7	2.3		.1	1.8	1.0	3.9	6.8	74.7	10.4	14.9	83.1	3.8	12.1	1.0	116.3
75	Cambridge, Mass.	71.8	10.0	.7	2.2		.1	(1)	4.0	1.6	3.5	6.1	81.5	8.3	10.2	67.1	4.0	7.2	87.2
76	New Bedford, Mass.	71.1	11.5	.6	2.3		.1	2.8	.9	4.3	6.3	80.1	10.1	9.8	84.0	4.3	11.1	.5	110.3
77	Reading, Pa.	71.3		2.0	.7	2.2	.3	7.8	.8	2.0	13.1	75.4	10.0	14.6	62.3	4.6	8.9	24.2	88.7
78	Knoxville, Tenn.	66.5	.4		1.7	4.2	.3	10.6	1.2	1.6	13.4	60.8	27.5	11.7	58.6	4.4	28.4	8.6	103.5
79	South Bend, Ind.	83.1		.4	.4	.3	.1	4.6	.6	1.5	9.1	79.6	7.1	13.3	77.2	5.3	7.4	10.1	103.7
80	Peoria, Ill.	77.4			3.6	8.8	.5	3.3	1.8	4.3	.3	78.4	8.1	13.5	67.6	.2	7.0	25.2	86.5
81	Gary, Ind.	93.2			.2	1.0	.1	4.5	.1	1.0		82.1	7.1	10.8	83.0		7.2	9.8	101.1
82	Tacoma, Wash.	34.1			.5	1.3	.4	12.0	1.5	4.4	45.9	71.4	14.3	14.3	60.4	14.5	15.0	10.2	104.8
83	Canton, Ohio	64.4	.7		5.2	9.4	.9	4.6	4.0	3.2	7.6	63.6	18.1	18.3	69.3	5.6	21.3	3.9	117.7
84	Miami, Fla.	65.4		.6	5.2	7.0	1.1	7.0	1.5	3.7	8.5	65.8	36.8	(?)	56.8	3.3	33.7	6.1	91.5
85	Wilmington, Del.	53.4			1.9	2.1	.6	27.5	3.0	1.3	10.2	75.7	13.2	11.1	51.2	6.7	10.1	32.0	76.5
86	Somerville, Mass.	71.7	8.2	.9	2.4	1.0	.1	2.0	.1	5.1	8.5	91.2	8.3	.5	74.3	3.2	7.1	15.5	84.9
87	Tampa, Fla.	63.5		1.0	3.9	3.5	1.0	10.1	1.3	3.9	11.9	71.2	20.9	7.9	70.3	4.9	22.0	2.8	105.6
88	Evansville, Ind.	76.1		.5	.8	.2	(1)	4.0	1.4	2.3	14.7	76.2	5.3	18.5	77.3	10.8	6.1	5.8	115.6
89	El Paso, Tex.	64.1			.8		1.0	13.5	2.4	3.7	14.5	82.6	16.7	.7	69.8	5.8	15.2	9.2	91.5
90	Lynn, Mass.	67.7	9.6	.9	2.3	.7	.2	3.2	1.2	6.3	8.0	85.5	8.8	5.7	80.4	4.4	8.7	6.6	99.1
91	Utica, N.Y.	71.0	1.0		1.7	5.1	.2	19.3	.8	.7	.3	73.9	9.9	16.2	75.9	(1)	10.2	13.8	102.8
92	Duluth, Minn. <sup>3</sup>	65.9	.2		.7	4.3	.5	5.1	2.5	2.0	18.8	70.4	8.9	20.7	61.1	13.1	9.4	16.5	105.3
93	Waterbury, Conn.	86.7	.3	.9	.5	.8	.2	2.0	.5	1.9	6.3	75.2	15.0	9.8	71.7	2.0	14.7	11.5	98.1
94	Lowell, Mass.	70.7	10.7	.8	2.3	.4	.2	2.2	.2	5.5	6.9	88.6	7.9	3.5	84.8	5.9	8.1	1.2	102.4

<sup>1</sup> Less than 1/20 of 1 percent.

<sup>2</sup> Payments for operation, maintenance, and interest are in excess of revenue receipts.

<sup>3</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1932

[This table is presented in two sections, the second section beginning on p. 84. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 27]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
	Grand total.....	\$1,952,784,818	\$1,841,706,496	\$1,719,472,191	\$1,700,124,846	\$19,347,345	\$7,725,520	\$21,615,505	\$2,392,446
	Group I.....	1,278,896,033	1,210,630,325	1,132,044,191	1,119,568,238	12,475,953	3,404,913	15,961,910	414,892
	Group II.....	262,052,428	246,874,506	227,720,251	224,765,243	2,955,008	541,089	959,995	209,709
	Group III.....	411,836,357	384,201,665	359,707,749	355,791,365	3,916,384	3,779,518	4,693,600	1,767,845
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER									
1	New York, N.Y.....	\$505,206,550	\$491,329,002	\$457,268,586	\$451,308,501	\$5,960,085		\$8,029,020	
2	Chicago, Ill.....	158,717,919	137,417,672	129,507,876	128,689,353	818,523			
3	Philadelphia, Pa.....	93,360,203	93,014,063	92,284,260	90,813,219	1,471,041			\$70,586
4	Detroit, Mich.....	82,917,197	77,878,177	74,007,011	72,529,476	1,477,535	\$30,804	242,988	
5	Los Angeles, Calif.....	97,143,743	83,595,945	78,064,770	77,837,409	227,361			
6	Cleveland, Ohio.....	48,139,160	45,131,899	41,865,871	41,830,878	34,993		379,963	
7	St. Louis, Mo.....	40,060,645	35,711,169	33,182,173	32,873,540	308,633			
8	Baltimore, Md.....	33,867,182	33,078,578	29,865,731	29,449,850	415,881	1,016,524		
9	Boston, Mass.....	64,999,451	64,328,246	55,763,252	55,254,800	508,452	2,357,442	4,009,551	286,338
10	Pittsburgh, Pa.....	41,475,619	41,009,509	40,221,568	39,964,976	256,592			57,968
11	San Francisco, Calif.....	34,696,146	33,595,763	31,517,520	31,333,356	184,164			
12	Milwaukee, Wis.....	37,663,643	35,460,773	32,282,084	31,755,012	527,072	143	2,430,789	
13	Buffalo, N.Y.....	40,648,575	39,079,529	36,213,489	35,927,868	285,621		869,599	

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

14	Washington, D.C.	\$30,982,714	\$29,928,475	\$24,696,857	\$24,297,354	\$399,503		\$1,921	
15	Minneapolis, Minn.	23,377,027	20,954,361	20,586,283	20,489,182	97,101		70,785	
16	New Orleans, La.	14,612,520	12,898,707	11,646,572	11,294,416	352,156			\$118,058
17	Cincinnati, Ohio	24,504,951	22,922,322	20,449,402	20,449,402			544,940	
18	Newark, N.J.	30,020,588	29,451,437	27,190,629	26,609,860	580,769	\$380,655	41,428	34,903
19	Kansas City, Mo.	18,706,584	17,605,916	15,919,719	15,746,256	173,463			
20	Seattle, Wash.	19,199,176	16,744,101	16,516,375	16,333,552	182,823			
21	Indianapolis, Ind.	16,411,869	15,939,603	15,719,931	15,719,931				50,735
22	Rochester, N.Y.	23,547,695	21,639,037	19,696,604	19,313,218	383,386		274,621	
23	Houston, Tex.	12,261,652	12,191,278	11,965,384	11,815,267	150,117			
24	Jersey City, N.J.	21,108,739	20,945,676	19,082,078	18,808,317	273,761	160,434	26,300	6,013
25	Portland, Oreg.	15,778,231	14,211,592	13,409,170	13,262,927	146,243			
26	Louisville, Ky.	11,540,682	11,442,001	10,841,247	10,625,561	215,686			

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

27	Toledo, Ohio	\$10,718,104	\$9,378,359	\$8,589,711	\$8,589,711			\$87,516	
28	Columbus, Ohio	9,961,185	8,671,888	7,894,150	7,894,150			95,344	
29	Oakland, Calif.	12,523,274	10,904,982	10,547,582	10,490,985	\$56,597			
30	Denver, Colo.	14,173,341	12,841,678	12,381,716	12,270,965	110,751			
31	Atlanta, Ga.	6,850,428	6,196,520	5,448,145	5,362,890	85,255			\$87,396
32	Dallas, Tex.	7,522,547	6,764,189	6,724,739	6,582,059	142,680			
33	St. Paul, Minn.	10,307,358	9,084,922	8,504,568	8,473,928	30,640		14,855	
34	Birmingham, Ala.	6,773,994	5,067,835	3,946,898	3,917,444	29,454			34,927
35	Akron, Ohio	8,750,615	7,425,813	6,945,534	6,945,534			45,002	
36	Memphis, Tenn.	6,352,100	6,052,735	5,630,592	5,587,877	42,715		58,120	
37	Providence, R.I.	13,325,620	12,982,779	12,860,936	12,788,710	72,226			58,254
38	San Antonio, Tex.	5,866,234	5,836,960	5,787,349	5,737,512	49,837			
39	Omaha, Nebr.	8,875,185	8,077,732	7,894,482	7,876,595	17,887			
40	Syracuse, N.Y.	12,317,876	10,570,660	10,068,338	9,902,625	165,713		177,252	
41	Dayton, Ohio	7,278,026	6,647,089	6,169,975	6,169,975			33,402	
42	Oklahoma City, Okla.	4,334,321	3,749,960	3,491,605	3,446,140	45,465			
43	Worcester, Mass.	11,039,499	10,709,974	9,063,748	8,897,790	165,958	\$418,934	805,086	105,066
44	Richmond, Va.	6,804,064	6,574,804	5,910,991	5,855,705	55,286			63,237
45	Youngstown, Ohio	5,391,102	4,876,366	4,487,880	4,487,880			74,864	
46	Grand Rapids, Mich.	7,120,047	6,091,492	6,023,273	5,933,694	89,579			
47	Fort Worth, Tex.	4,625,685	4,415,412	4,401,489	4,340,275	61,214			
48	Hartford, Conn.	11,183,441	10,902,463	9,565,755	9,351,412	214,343	1,128,006		130,651
49	Flint, Mich.	5,794,008	5,262,343	5,244,748	5,140,071	104,677			
50	New Haven, Conn.	8,263,692	8,150,613	7,943,592	7,794,766	148,826	69,274		92,555
51	San Diego, Calif.	5,097,606	4,571,534	4,474,921	4,445,561	29,360			

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GENERAL TABLES

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TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1932—Continued  
 [This table is presented in 2 sections, the second section beginning on p. 84. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 27.]

City number	CITY	Aggregate	RECEIPTS FROM TAXES						
			Total	The general property tax			Special taxes		Poll taxes
				Total	Original levies	Penalties and interest	Property	All other	
GROUP III—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
52	Nashville, Tenn.....	\$3,825,593	\$3,685,577	\$3,488,815	\$3,435,382	\$53,433		\$32,611	
53	Long Beach, Calif.....	6,246,350	5,940,270	5,780,648	5,763,222	17,426			
54	Springfield, Mass.....	9,438,988	9,309,535	7,802,670	7,702,665	100,005	\$467,144	679,504	\$77,849
55	Tulsa, Okla.....	6,311,397	6,152,156	6,014,158	5,925,714	88,444			
56	Bridgeport, Conn.....	7,811,949	7,778,096	7,593,685	7,466,203	127,482	24,508		107,374
57	Salt Lake City, Utah.....	3,611,090	3,286,003	3,178,116	3,171,312	6,804			
58	Des Moines, Iowa.....	5,736,728	5,652,807	5,591,259	5,591,259				
59	Scranton, Pa.....	5,088,841	4,926,632	4,752,640	4,687,589	65,051			109,960
60	Yonkers, N.Y.....	11,285,870	10,807,018	10,488,342	10,295,943	192,399		153,222	
61	Jacksonville, Fla.....	3,607,871	3,518,319	3,355,426	3,310,690	44,736			42,585
62	Paterson, N.J.....	6,487,694	6,307,072	5,755,843	5,577,481	178,362	51,067		15,841
63	Albany, N.Y.....	8,017,747	7,133,733	6,855,069	6,755,571	99,498		104,539	
64	Norfolk, Va.....	5,160,712	5,070,940	4,541,460	4,476,039	65,421			10,304
65	Trenton, N.J.....	4,216,542	4,171,033	3,848,563	3,747,078	101,485	30,014		28,396
66	Chattanooga, Tenn.....	2,635,160	2,396,235	2,235,677	2,214,266	21,411		58,794	
67	Kansas City, Kans.....	4,285,859	3,805,699	3,714,946	3,703,523	11,423			
68	Fort Wayne, Ind.....	3,578,246	3,481,344	3,405,929	3,405,929				52,364
69	Wichita, Kans.....	3,954,949	3,284,652	3,207,157	3,207,157				
70	Erie, Pa.....	4,039,836	3,926,960	3,715,142	3,644,481	70,661			190,246
71	Camden, N.J.....	4,701,971	4,564,250	4,007,778	3,938,771	69,007	37,884		11,569
72	Elizabeth, N.J.....	3,561,813	3,380,338	3,061,449	2,943,982	117,467	16,592		12,737
73	Spokane, Wash.....	2,809,929	2,553,129	2,524,980	2,524,980				
74	Fall River, Mass.....	5,188,366	5,183,443	4,448,163	4,362,217	85,946	231,079	327,190	39,528
75	Cambridge, Mass.....	7,343,324	7,330,639	6,217,435	6,130,779	86,656	393,044	471,253	61,868
76	New Bedford, Mass.....	5,319,866	5,303,691	4,408,824	4,351,910	56,914	333,622	379,627	39,996

77	Reading, Pa.	3,674,781	3,555,603	3,428,399	3,375,387	53,012			95,769
78	Knoxville, Tenn.	3,308,555	3,103,649	3,005,928	2,929,200	76,728		19,455	
79	South Bend, Ind.	3,383,499	3,367,775	3,336,979	3,336,979				14,320
80	Peoria, Ill.	3,144,764	2,823,195	2,696,800	2,696,800				
81	Gary, Ind.	3,519,636	3,478,760	3,471,528	3,471,528				
82	Tacoma, Wash.	2,165,930	2,068,322	2,039,684	2,039,684				
83	Canton, Ohio	3,523,333	3,076,269	2,815,786	2,815,786			32,660	
84	Miami, Fla.	4,141,695	3,718,171	3,413,246	3,398,678	14,568			30,988
85	Wilmington, Del.	2,850,214	2,715,217	2,621,960	2,621,960				
86	Somerville, Mass.	4,468,868	4,410,703	3,801,699	3,757,026	44,673	116,610	318,392	48,168
87	Tampa, Fla.	3,293,978	3,093,067	2,873,930	2,835,345	38,585			44,610
88	Evansville, Ind.	2,576,274	2,869,046	2,820,369	2,820,369				17,461
89	El Paso, Tex.	2,175,002	2,142,292	2,116,025	2,077,522	38,503			
90	Lynn, Mass.	4,834,733	4,783,048	4,024,690	3,970,570	54,120	224,366	344,178	53,574
91	Utica, N.Y.	4,632,973	4,323,413	4,165,012	4,083,152	81,860		61,134	
92	Duluth, Minn. <sup>1</sup>	4,843,692	4,523,047	4,459,574	4,451,973	7,601		14,898	
93	Waterbury, Conn.	5,340,868	5,283,521	5,182,392	5,091,120	91,272	20,145		53,136
94	Lowell, Mass.	4,141,519	4,107,894	3,436,857	3,399,889	36,968	217,229	304,702	37,116

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1932—Continued

[This table is presented in 2 sections, the first section beginning on p. 80. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 27]

City number	CITY	RECEIPTS FROM TAXES—continued			RECEIPTS FROM SPECIAL ASSESSMENTS AND SPECIAL CHARGES		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS			
		Business license taxes	Nonbusiness license taxes			For operation and maintenance	For outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses	Permits <sup>1</sup>					
	Grand total.....	\$65,081,161	\$925,393	\$22,189,786	\$2,304,494	\$4,790,201	\$97,060,765	\$8,889,819	\$27,811	\$309,726
	Group I.....	40,205,120	505,662	16,916,296	1,177,341	1,692,918	61,089,502	5,217,932	11,235	254,121
	Group II.....	13,666,349	221,400	3,120,477	435,236	812,906	12,959,849	1,362,751	10,170	32,246
	Group III.....	11,209,692	198,331	2,153,013	691,917	2,284,377	23,011,414	2,309,136	6,406	23,359
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N.Y.....	\$21,770,208		\$4,053,725	\$207,463		\$12,707,002	\$1,139,570		\$30,976
2	Chicago, Ill.....	2,824,861	\$117,747	4,859,331	107,857	\$1,717	20,353,391	931,884	\$9,827	3,428
3	Philadelphia, Pa.....	561,627	20,808	3,013	73,769		36,957	307,967		1,216
4	Detroit, Mich.....	435,806	52,175	3,033,813	75,580		4,399,209	627,372		12,439
5	Los Angeles, Calif.....	4,381,215	101,860	779,769	268,331	1,608,992	10,991,661	801,041		146,104
6	Cleveland, Ohio.....	1,279,491	47,030	1,534,962	24,582		2,553,409	445,186	15	8,651
7	St. Louis, Mo.....	1,870,518	6,046	601,809	50,623	8,130	4,121,705	212,021	124	7,496
8	Baltimore, Md.....	1,009,240	26,755	1,104,741	55,587		744,306	44,298		
9	Boston, Mass.....	1,770,476	26,560	4,519	110,108	6,954	532,238	131,896		117
10	Pittsburgh, Pa.....	635,896	20,846	3,508	69,723		333,016	126,571		6,523
11	San Francisco, Calif.....	1,603,432	9,905	415,836	49,070		914,432	151,931		34,020
12	Milwaukee, Wis.....	665,190	11,013		71,554	67,125	1,910,923	221,099	1,248	2,475
13	Buffalo, N.Y.....	1,397,160	64,917	521,270	13,094		1,491,253	77,096	21	676

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

14	Washington, D.C.	\$4,763,533	\$39,454	\$311,778	\$114,932	\$2,986	\$693,426	\$354,216	\$282	\$3,329
15	Minneapolis, Minn.	246,270	10,780		40,243	352,865	1,907,951	154,338	7,512	
16	New Orleans, La.	1,038,930	3,991	65,410	25,746	1,384	1,635,535	75,949		945
17	Cincinnati, Ohio	870,607	38,164	990,180	29,029	217,202	1,152,656	212,436		335
18	Newark, N.J.	1,703,355	18,988	31,333	50,146	2,283	495,486	66,490		4,892
19	Kansas City, Mo.	1,204,792	21,411	429,086	30,908	68	1,000,589	90,137		9,874
20	Seattle, Wash.	173,981	19,086	19,932	14,727		2,308,767	133,862	2,172	10,274
21	Indianapolis, Ind.	128,143	16,496	394	23,904	1,217	451,091	19,958		
22	Rochester, N.Y.	1,289,016	29,648	336,570	12,578	234,901	1,641,347	32,410		
23	Houston, Tex.	39,245	2,594	167,911	16,144		1,228	67,437	204	1,505
24	Jersey City, N.J.	1,644,965	3,525	2,510	19,851		122,328	40,735		
25	Portland, Oreg.	186,217	15,127	566,215	34,863		1,484,592	81,102		945
26	Louisville, Ky.	377,295	2,136	199,158	22,165		64,853	33,681		147

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

27	Toledo, Ohio	\$454,713		\$230,571	\$15,848	\$459,109	\$856,019	\$24,617		
28	Columbus, Ohio	433,534		237,307	11,553	201,941	1,050,633	36,723		
29	Oakland, Calif.	305,228	\$7,550		44,622	54,270	1,423,811	127,127		\$13,084
30	Denver, Colo.	166,294	14,434	267,948	11,286		1,289,615	41,207		841
31	Atlanta, Ga.	628,715	3,018		29,246	216,659	319,647	116,973		629
32	Dallas, Tex.	28,216	1,004		10,230		611,651	146,202		505
33	St. Paul, Minn.	549,612	3,458	1,513	10,916	218,188	961,907	42,326	\$15	
34	Birmingham, Ala.	979,805		101,789	4,416		1,534,025	121,401		733
35	Akron, Ohio	234,387		194,630	6,260	200,840	1,053,210	70,752		
36	Memphis, Tenn.	163,453	108	186,177	14,285		257,522	41,678		165
37	Providence, R.I.	48,050	11,305	807	3,427		318,220	24,099	498	24
38	San Antonio, Tex.	31,414		597	17,600		1,488	27,786		
39	Omaha, Nebr.	57,164	12,338	96,929	16,819		750,765	43,713	500	2,475
40	Syracuse, N.Y.	301,356	17,118		6,596	337,636	1,378,336	31,244		
41	Dayton, Ohio	291,094		134,906	17,712	60,450	528,008	42,479		
42	Oklahoma City, Okla.	59,885	5,187	95,705	97,578		481,643	102,317		401
43	Worcester, Mass.	313,627			3,513	118,042	202,050	9,433		
44	Richmond, Va.	539,357	8,621	48,503	4,095	146,151	22,689	60,420		
45	Youngstown, Ohio	215,934		97,356	332	31,392	471,969	11,385		
46	Grand Rapids, Mich.	51,453	25		16,741		954,430	74,125		

<sup>1</sup> Exclusive of receipts from permits issued by public-service enterprises, which are included in table 10.

TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1932—Continued

[This table is presented in 2 sections, the first section beginning on p. 80. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 27]

City number	CITY	RECEIPTS FROM TAXES—continued			RECEIPTS FROM SPECIAL ASSESSMENTS AND SPECIAL CHARGES		RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS		
		Business license taxes	Nonbusiness license taxes		For operation and maintenance	For outlays	Court fines and forfeits	Commercial forfeits	Escheats
			Dog licenses	General licenses					
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued									
47	Fort Worth, Tex.....	\$6,822	\$3,021	-----	\$4,080	-----	\$157,229	\$53,044	-----
48	Hartford, Conn.....	58,313	1,296	\$76	18,366	-----	208,624	72,354	-----
49	Flint, Mich.....	14,524	-----	-----	3,071	-----	492,932	38,448	-----
50	New Haven, Conn.....	18,004	2,899	197	24,092	-----	69,416	43,663	\$285
51	San Diego, Calif.....	67,543	4,233	-----	24,837	\$102,091	355,136	68,845	-----
52	Nashville, Tenn.....	158,032	-----	-----	6,119	-----	108,900	30,913	203
53	Long Beach, Calif.....	129,033	6,511	-----	24,078	1,999	284,984	18,769	\$34
54	Springfield, Mass.....	277,190	-----	-----	5,178	-----	94,843	34,610	-----
55	Tulsa, Okla.....	50,035	1,292	78,215	8,456	5,684	134,352	19,205	-----
56	Bridgeport, Conn.....	42,757	3,154	267	6,351	74	9,199	24,580	-----
57	Salt Lake City, Utah.....	89,157	10,531	395	7,804	-----	303,088	21,999	-----
58	Des Moines, Iowa.....	50,286	116	-----	11,146	1,681	64,719	17,521	-----
59	Scranton, Pa.....	51,382	4,552	-----	8,098	-----	126,957	35,252	-----
60	Yonkers, N.Y.....	150,628	7,618	-----	7,208	-----	474,273	4,579	-----
61	Jacksonville, Fla.....	115,682	1,290	-----	3,336	688	69,981	18,883	-----
62	Paterson, N.J.....	455,773	5,896	-----	22,652	-----	165,867	14,755	-----
63	Albany, N.Y.....	168,064	5,084	977	5,333	-----	874,175	9,839	-----
64	Norfolk, Va.....	324,902	6,623	175,183	12,468	-----	23,131	66,641	-----
65	Trenton, N.J.....	253,513	7,212	-----	3,335	-----	43,692	1,637	180
66	Chattanooga, Tenn.....	67,676	-----	30,275	3,813	-----	220,116	18,789	20
67	Kansas City, Kans.....	77,479	6,904	-----	6,370	-----	470,521	9,433	206
68	Fort Wayne, Ind.....	17,718	-----	-----	5,333	-----	92,926	3,976	-----
69	Wichita, Kans.....	70,405	4,690	-----	2,400	5,141	630,517	33,518	1,121
70	Erie, Pa.....	19,343	-----	-----	2,229	-----	99,988	-----	10
71	Camden, N.J.....	502,173	88	-----	4,758	-----	113,411	24,310	-----

72	Elizabeth, N.J.	272,662	3,772		13,126		179,136	2,339	
73	Spokane, Wash.	20,244	7,905			19,451	195,206	41,132	1,011
74	Fall River, Mass.	136,626		31	826			4,923	
75	Cambridge, Mass.	178,844		317	7,878		9,935	2,729	21
76	New Bedford, Mass.	140,562			1,060		8,363	7,812	
77	Reading, Pa.	25,799			5,636		105,674	13,501	3
78	Knoxville, Tenn.	62,546	90	12,444	3,186		189,950	14,956	
79	South Bend, Ind.	11,980	1,120		3,376		11,349	4,131	244
80	Peoria, Ill.	31,242		82,439	12,714		305,148	16,418	3
81	Gary, Ind.	3,449	664	1,822	1,297	578	38,332	1,966	
82	Tacoma, Wash.	25,117	1,904		1,617		74,764	22,611	233
83	Canton, Ohio	152,013		74,271	1,539	13,561	396,340	37,163	
84	Miami, Fla.	257,851	121		15,965		364,474	58,740	310
85	Wilmington, Del.	80,435	4,398		8,424		104,069	30,928	
86	Somerville, Mass.	115,582		197	10,055	49,172	2,448	6,196	349
87	Tampa, Fla.	168,131	538		5,858		157,853	42,690	368
88	Evansville, Ind.	26,694	2,356	854	1,312	2,491	3,849	888	
89	El Paso, Tex.	17,388	806	107	7,966			32,710	
90	Lynn, Mass.	135,096		149	995		38,865	12,820	
91	Utica, N.Y.	92,027	2,621		2,619	2,786	294,602	7,172	5,000
92	Duluth, Minn. <sup>2</sup>	40,655	3,490		4,430	29,988	259,252	31,405	
93	Waterbury, Conn.	13,659	1,370	59	12,760	2,440	45,568	9,339	
94	Lowell, Mass.	111,365			625	1,874	19,632	12,119	

<sup>1</sup> Exclusive of receipts from permits issued by public-service enterprises, which are included in table 10.

<sup>2</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

## FINANCIAL STATISTICS OF CITIES

TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS AND  
[For alphabetical list of cities, by States showing

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS				
			Total	Subventions for education		Other subventions and grants	
				By State	By county	By State	By county
	Grand total.....	\$220,535,159	\$180,938,222	\$111,783,401	\$7,168,077	\$59,507,870	\$2,478,874
	Group I.....	143,857,336	115,622,318	76,663,361	-----	38,958,957	-----
	Group II.....	33,560,932	27,911,523	12,310,894	-----	15,600,629	-----
	Group III.....	43,116,891	37,404,381	22,809,146	7,168,077	4,948,284	2,478,874

## GROUP I.—CITIES HAVING A

1	New York, N.Y.....	\$78,406,242	\$62,795,258	\$47,023,650	-----	\$15,771,608	-----
2	Chicago, Ill.....	11,348,167	8,938,372	3,176,113	-----	5,762,259	-----
3	Philadelphia, Pa.....	7,236,955	6,261,748	2,857,822	-----	3,403,926	-----
4	Detroit, Mich.....	9,877,078	9,419,412	7,291,982	-----	2,127,430	-----
5	Los Angeles, Calif.....	6,154,458	5,520,153	5,333,778	-----	186,375	-----
6	Cleveland, Ohio.....	2,570,257	2,135,814	30,621	-----	2,105,193	-----
7	St. Louis, Mo.....	1,204,125	780,965	732,266	-----	48,699	-----
8	Baltimore, Md.....	2,143,200	1,592,127	1,574,252	-----	17,875	-----
9	Boston, Mass.....	4,578,951	472,964	468,700	-----	4,264	-----
10	Pittsburgh, Pa.....	3,350,948	2,702,306	1,172,863	-----	1,529,443	-----
11	San Francisco, Calif.....	3,472,881	2,376,298	1,953,540	-----	422,758	-----
12	Milwaukee, Wis.....	7,438,765	7,095,666	1,199,053	-----	5,896,613	-----
13	Buffalo, N.Y.....	6,075,309	5,531,235	3,848,721	-----	1,682,514	-----

## GROUP II. CITIES HAVING A

14	Washington, D.C.....	\$10,404,392	<sup>1</sup> \$9,702,606	( <sup>1</sup> )	-----	<sup>2</sup> \$9,702,606	-----
15	Minneapolis, Minn.....	1,828,492	1,342,703	\$927,901	-----	414,802	-----
16	New Orleans, La.....	1,097,738	892,459	707,459	-----	185,000	-----
17	Cincinnati, Ohio.....	1,115,523	296,539	52,432	-----	244,107	-----
18	Newark, N.J.....	4,927,897	4,398,284	2,534,087	-----	1,864,197	-----
19	Kansas City, Mo.....	629,300	579,951	476,521	-----	103,430	-----
20	Seattle, Wash.....	2,073,889	1,713,010	1,486,017	-----	226,993	-----
21	Indianapolis, Ind.....	706,535	550,921	290,271	-----	260,650	-----
22	Rochester, N.Y.....	5,076,708	3,889,732	2,418,436	-----	1,471,296	-----
23	Houston, Tex.....	1,182,968	1,141,566	1,141,566	-----	-----	-----
24	Jersey City, N.J.....	3,389,850	2,723,310	1,595,762	-----	1,127,548	-----
25	Portland, Oreg.....	509,473	121,052	121,052	-----	-----	-----
26	Louisville, Ky.....	618,167	559,390	559,390	-----	-----	-----

## GROUP III.—CITIES HAVING A

27	Toledo, Ohio.....	\$758,584	\$584,502	\$30,494	-----	\$236,800	\$317,208
28	Columbus, Ohio.....	1,183,548	1,039,148	6,783	-----	282,800	749,585
29	Oakland, Calif.....	2,989,908	2,952,134	1,272,289	\$1,679,845	-----	-----
30	Denver, Colo.....	206,841	166,962	132,148	-----	34,814	-----
31	Atlanta, Ga.....	285,899	265,801	265,801	-----	-----	-----
32	Dallas, Tex.....	965,354	945,124	945,124	-----	-----	-----
33	St. Paul, Minn.....	1,060,261	1,009,666	429,351	10,200	-----	570,115
34	Birmingham, Ala.....	1,046,185	1,035,978	366,956	669,022	-----	-----
35	Akron, Ohio.....	706,947	608,218	31,301	-----	311,370	265,547
36	Memphis, Tenn.....	1,049,286	1,045,533	139,378	755,858	-----	150,297
37	Providence, R.I.....	399,176	131,124	82,448	-----	48,676	-----
38	San Antonio, Tex.....	822,284	800,565	793,963	6,602	-----	-----
39	Omaha, Nebr.....	150,729	106,801	106,801	-----	-----	-----
40	Syracuse, N.Y.....	2,616,278	2,403,174	1,663,828	-----	739,346	-----
41	Dayton, Ohio.....	448,774	377,177	13,877	-----	363,300	-----

<sup>1</sup> Included with "Other subventions and grants."<sup>2</sup> Includes subventions for education by United States.

GRANTS, DONATIONS, AND PENSION ASSESSMENTS: 1932

rank, see p. 8. For text discussion, see p. 30]

RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS				RECEIPTS FROM PENSION ASSESSMENTS					City number
Total	For operation and maintenance	For outlays	For principal of public trust funds	Total	Police-men	Firemen	School employees	All other	
\$8,566,594	\$7,387,387	\$652,496	\$526,711	\$31,030,343	\$3,122,533	\$1,505,395	\$13,926,577	\$12,475,838	
4,462,703	3,846,325	483,303	133,075	23,772,315	2,346,911	879,236	9,771,579	10,774,589	
1,898,280	1,525,715	62,213	310,352	3,751,129	427,701	350,770	1,735,245	1,237,413	
2,205,611	2,015,347	106,980	83,284	3,506,899	347,921	275,389	2,419,753	463,836	

POPULATION OF 500,000 AND OVER

\$264,084	\$14,084	\$250,000	-----	\$15,346,900	\$1,119,853	\$294,895	\$5,909,240	\$8,022,912	1
4,475	4,374	-----	\$101	2,405,320	461,596	182,588	804,778	956,358	2
16,543	1,543	-----	15,000	958,664	-----	-----	920,218	38,446	3
29,582	18,406	11,176	-----	428,084	89,054	-----	339,030	-----	4
16,990	2,586	12,339	2,065	617,315	229,909	173,110	-----	214,296	5
7,938	7,785	-----	153	426,505	17,077	12,762	368,110	28,556	6
223,370	57,602	165,768	-----	199,790	176,501	23,289	-----	-----	7
-----	-----	-----	-----	551,073	-----	17,387	381,935	151,751	8
3,149,650	3,101,643	-----	48,007	956,337	-----	-----	73,270	883,067	9
250,512	250,512	-----	-----	398,130	-----	-----	346,096	52,034	10
431,774	322,048	44,020	65,706	664,809	34,925	8,235	250,018	371,631	11
62,789	60,746	-----	2,043	280,310	108,358	77,379	94,573	-----	12
4,996	4,996	-----	-----	539,078	109,638	89,591	284,311	55,538	13

POPULATION OF 300,000 TO 500,000

\$6,837	\$6,638	\$199	-----	\$694,949	\$120,844	\$67,921	\$247,601	\$258,583	14
26,852	26,552	300	-----	458,937	20,578	9,743	238,401	190,215	15
36,953	36,953	-----	-----	168,326	38,502	37,274	92,550	-----	16
496,750	258,591	27,054	\$211,105	322,234	7,167	3,593	172,047	139,327	17
763	763	-----	-----	523,850	69,473	48,259	305,140	107,978	18
21,726	21,726	-----	-----	27,023	16,182	11,441	-----	-----	19
-----	-----	-----	-----	360,879	32,008	59,294	46,847	222,730	20
59,971	-----	-----	59,971	95,643	10,696	23,169	61,778	-----	21
737,721	737,721	-----	-----	449,255	20,511	22,535	207,793	198,416	22
41,402	-----	22,660	18,742	-----	-----	-----	-----	-----	23
262,794	262,794	-----	-----	403,746	75,895	34,442	173,245	120,164	24
170,566	170,566	-----	-----	217,855	12,860	30,947	174,048	-----	25
35,945	3,411	12,000	20,534	22,332	2,985	2,052	17,795	-----	26

POPULATION OF 100,000 TO 300,000

\$63,128	\$63,128	-----	-----	\$110,954	\$4,848	-----	\$106,106	-----	27
26,724	2,766	-----	\$23,958	117,676	5,643	-----	112,033	-----	28
19,702	48	\$19,654	-----	18,072	9,012	\$9,060	-----	-----	29
23,703	2,353	21,350	-----	16,176	7,804	8,372	-----	-----	30
96	96	-----	-----	20,002	10,721	9,281	-----	-----	31
4,058	1,087	-----	2,971	16,172	5,271	10,901	-----	-----	32
5,447	5,447	-----	-----	45,148	12,792	6,320	24,586	\$950	33
1,125	-----	1,125	-----	9,082	4,224	4,858	-----	-----	34
4,524	2,808	-----	1,716	94,205	2,216	-----	91,989	-----	35
2,892	2,892	-----	-----	861	-----	-----	-----	861	36
38,997	38,997	-----	-----	229,055	34,432	21,759	111,358	61,506	37
7,018	7,018	-----	-----	14,701	6,536	8,165	-----	-----	38
4,000	4,000	-----	-----	39,928	2,904	-----	36,539	485	39
291	-----	-----	291	212,813	14,822	8,440	100,915	88,636	40
10,395	10,395	-----	-----	61,202	-----	-----	61,202	-----	41

## FINANCIAL STATISTICS OF CITIES

TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS AND GRANTS,

[For alphabetical list of cities, by States showing

City number	CITY	Aggregate	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS				
			Total	Subventions for education		Other subventions and grants	
				By State	By county	By State	By county
GROUP III.—CITIES HAVING A POPU-							
42	Oklahoma City, Okla.	\$304, 154	\$304, 154	\$82, 131	\$222, 023		
43	Worcester, Mass.	687, 283	205, 037	193, 048	11, 089		
44	Richmond, Va.	377, 643	342, 901	311, 807		\$31, 094	
45	Youngstown, Ohio	411, 004	334, 737	1, 354		166, 183	\$167, 200
46	Grand Rapids, Mich.	897, 741	862, 612	823, 047	17, 136	22, 429	
47	Fort Worth, Tex.	547, 805	540, 093	536, 373	3, 720		
48	Hartford, Conn.	204, 191	95, 988	91, 166		4, 822	
49	Flint, Mich.	833, 861	807, 847	693, 986	9, 634	104, 227	
50	New Haven, Conn.	211, 878	119, 084	111, 782		7, 302	
51	San Diego, Calif.	1, 454, 173	1, 402, 330	620, 559	781, 771		
52	Nashville, Tenn.	827, 885	815, 146	116, 133	699, 013		
53	Long Beach, Calif.	1, 505, 242	1, 483, 253	617, 176	745, 045		121, 032
54	Springfield, Mass.	443, 366	75, 694	65, 065	10, 629		
55	Tulsa, Okla.	152, 806	152, 806	75, 731	77, 075		
56	Bridgeport, Conn.	209, 647	111, 687	78, 759		32, 928	
57	Salt Lake City, Utah	782, 918	770, 959	770, 738	221		
58	Des Moines, Iowa	123, 906	72, 153	72, 153			
59	Scranton, Pa.	630, 522	540, 958	535, 343		205, 615	
60	Yonkers, N. Y.	2, 510, 466	1, 997, 086	1, 561, 460		433, 337	2, 289
61	Jacksonville, Fla.	551, 564	535, 368	533, 864		1, 504	
62	Paterson, N. J.	1, 225, 005	883, 925	614, 550		269, 375	
63	Albany, N. Y.	941, 139	663, 755	572, 434		91, 321	
64	Norfolk, Va.	239, 868	214, 207	214, 207			
65	Trenton, N. J.	1, 148, 805	928, 897	453, 775		467, 122	
66	Chattanooga, Tenn.	822, 235	793, 202	144, 362	648, 840		
67	Kansas City, Kans.	75, 934	71, 801	40, 137		31, 664	
68	Fort Wayne, Ind.	178, 510	152, 417	79, 412	7, 201	65, 804	
69	Wichita, Kans.	95, 877	93, 879	39, 556		54, 323	
70	Erie, Pa.	281, 568	260, 990	260, 990			
71	Camden, N. J.	454, 656	364, 330	364, 330			
72	Elizabeth, N. J.	907, 809	794, 696	467, 117		327, 579	
73	Spokane, Wash.	747, 860	722, 760	477, 287	235, 768	9, 705	
74	Fall River, Mass.	108, 229	66, 161	62, 515	3, 646		
75	Cambridge, Mass.	350, 495	32, 176	29, 185	2, 991		
76	New Bedford, Mass.	173, 969	117, 585	110, 584	7, 001		
77	Reading, Pa.	374, 056	315, 071	250, 071			65, 000
78	Knoxville, Tenn.	481, 332	469, 993	174, 837	295, 156		
79	South Bend, Ind.	184, 844	166, 261	93, 869	12, 744	59, 648	
80	Peoria, Ill.	115, 400	93, 480	80, 249		13, 231	
81	Gary, Ind.	166, 258	148, 137	89, 684	961	57, 492	
82	Tacoma, Wash.	717, 593	687, 834	452, 747	228, 457	6, 630	
83	Canton, Ohio	200, 592	151, 359	151, 359		150, 800	
84	Miami, Fla.	363, 969	341, 205	341, 205			
85	Wilmington, Del.	1, 350, 333	1, 327, 803	1, 327, 803			
86	Somerville, Mass.	103, 682	29, 180	26, 683	2, 497		
87	Tampa, Fla.	457, 225	452, 573	410, 662			41, 911
88	Evansville, Ind.	150, 142	133, 185	72, 658	1, 992	58, 535	
89	El Paso, Tex.	446, 575	432, 938	432, 938			
90	Lynn, Mass.	190, 488	34, 667	30, 909	3, 758		
91	Utica, N. Y.	1, 131, 589	1, 034, 525	783, 865		250, 660	
92	Duluth, Minn. <sup>2</sup>	348, 224	266, 107	228, 131	12, 976		25, 000
93	Waterbury, Conn.	117, 854	59, 343	56, 438		2, 905	
94	Lowell, Mass.	106, 664	66, 139	52, 300	5, 206	4, 943	3, 690

<sup>2</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

DONATIONS, AND PENSION ASSESSMENTS: 1932—Continued

rank, see p. 8. For text discussion, see p. 30]

RECEIPTS FROM DONATIONS BY PRIVATE PERSONS AND CORPORATIONS				RECEIPTS FROM PENSION ASSESSMENTS					City number
Total	For operation and maintenance	For outlays	For principal of public trust funds	Total	Police-men	Firemen	School employees	All other	

LATION OF 100,000 TO 300,000—Continued

\$307,083	\$306,583		\$500	\$175,163			\$115,341	\$59,822	42
11,426	11,426			23,316	\$5,496		17,820		43
				76,267			76,267		44
9,309	9,309			25,820			25,820		45
				7,712				7,712	46
17,200	281		16,919	91,003	5,781	\$6,950	78,272		47
				26,014	2,945	3,198	19,871		48
18,442	12,742	\$700	5,000	74,352	18,172	15,399	40,781		49
264	264			51,579	5,207	5,668		40,704	50
									51
900	900			11,839	4,080	4,696		3,063	52
3,394	907		2,487	18,595	8,371	10,224			53
275,869	275,869			91,803			91,803		54
									55
622			622	97,338	14,015	13,059	70,264		56
				11,959			11,959		57
27,647		27,647		24,109	2,885	3,950	17,274		58
12,599		12,599		76,965			73,635	3,330	59
285,379	286,877		1,502	225,001	18,299	10,280	92,055	104,367	60
				16,196	6,126	3,536		6,534	61
				140,797	21,418	16,368	101,239	1,772	62
200,283	200,283			85,713	6,783	7,992	45,850	25,088	63
191,671	191,671			25,661	4,484	5,277	15,900		64
				102,844	23,528	1,700	77,616		65
125,064	125,064								66
23,033	19,238	9,795							67
			2,225	1,908		1,908			68
2,225				25,790	1,964	3,812	17,139	2,875	69
303	303			1,445		1,445			70
553	553			19,869			19,869		71
709	409	300		88,536	9,812	8,160	70,564		72
1,790	1,790								73
				74,757	9,356	7,758	57,643		74
38,356	38,356			25,090	4,840	6,315	13,935		75
10	10			39,120			39,120		76
2,948	310	2,638		78,848			54,825	24,023	77
239,471	239,471			56,384			56,384		78
									79
				55,671			55,671		80
3,314	3,314			4,589	2,203	2,386			81
6,750	3,750	3,000		18,508	1,209	2,819	14,480		82
75			75	20,915	8,865	3,181	8,869		83
1,005			1,005	18,061	2,106	2,215	13,740		84
60			60						85
				26,385	4,369	7,956	14,060		86
3,374	3,374			39,558			39,558		87
9,675	8,453	1,222		10,941	5,582	5,359	11,813		88
11,823	11,823			17,935	3,029	3,093	11,813		89
4,595	1,506	3,089		64,856			48,120	16,736	90
9,646			9,646						91
				4,652	2,621	2,031			92
865	865			16,092	1,500	2,436	12,156		93
2,335	2,335			11,302	4,998	6,304			94
106,132	104,632		1,500	49,689			49,689		95
				93,769	10,635	11,625	56,137	15,372	96
3,295	3,295			66,499	3,212	633	62,654		97
15,618	28	2,783	12,807	49,112	2,805		46,307		98
9,399	8,321	1,078		40,525			40,525		99

TABLE 8.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 30]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES			RECEIPTS FROM INTEREST					
				Total	By sinking funds	By public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
	Grand total.....	\$111,013,270	\$18,934,810	\$22,399,327	\$33,103	\$3,687,768	\$18,678,456	\$69,679,133	\$39,198,930	\$18,003,610	\$3,901,845	\$8,574,748
	Group I.....	84,460,581	13,230,431	18,709,373	27,466	3,545,199	15,136,708	52,520,777	28,456,817	15,462,404	3,127,392	5,474,164
	Group II.....	12,807,303	2,515,408	2,124,279	-----	98,286	2,025,993	8,167,616	5,126,378	1,454,981	244,560	1,341,697
	Group III.....	13,745,386	3,188,971	1,565,675	5,637	44,283	1,515,755	8,990,740	5,615,735	1,086,225	529,893	1,758,887
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N.Y.....	\$32,852,212	\$2,864,198	\$5,958,482	-----	-----	\$5,958,482	\$24,029,532	\$15,953,101	\$7,601,047	\$59,657	\$415,727
2	Chicago, Ill.....	11,876,199	5,988,069	838,171	-----	\$715,468	122,703	5,049,959	10,966	1,781,751	2,858,471	398,771
3	Philadelphia, Pa.....	17,579,945	746,326	8,298,524	-----	2,289,646	6,008,878	8,535,095	5,973,540	2,361,612	43,971	155,972
4	Detroit, Mich.....	2,217,877	21,938	15,016	-----	-----	15,016	2,180,923	1,796,684	186,128	11,566	186,545
5	Los Angeles, Calif.....	3,233,651	658,604	93,081	-----	-----	93,081	2,481,966	10,223	678,135	59,039	1,734,569
6	Cleveland, Ohio.....	1,861,818	19,875	15,979	-----	-----	15,979	1,825,964	972,745	15,344	20,035	817,840
7	St. Louis, Mo.....	2,646,372	1,596,200	238,007	-----	116,083	121,924	812,165	178,005	201,187	13,080	419,893
8	Baltimore, Md.....	2,258,496	647,846	53,198	\$27,466	-----	25,732	1,557,452	1,036,613	460,048	13,645	47,146
9	Boston, Mass.....	5,752,076	46,812	2,949,320	-----	422,182	2,527,138	2,755,944	1,438,627	1,286,835	3,054	27,428
10	Pittsburgh, Pa.....	1,424,226	205,158	57,604	-----	-----	57,604	1,161,464	518,144	21,088	33,089	589,143
11	San Francisco, Calif.....	1,334,957	382,481	113,787	-----	-----	113,787	838,689	-----	513,736	6,076	318,877
12	Milwaukee, Wis.....	616,225	1,307	76,384	-----	-----	76,384	538,534	108,324	349,163	4,683	76,364
13	Buffalo, N.Y.....	806,527	51,617	1,820	-----	1,820	-----	753,090	459,845	6,330	1,026	285,889

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

14	Washington, D.C.	\$319,648	\$29,286	\$106,266			\$106,266	\$184,096		\$183,355		\$741
15	Minneapolis, Minn.	805,390	40,066	14,419			14,419	750,905	\$342,062	326,473	\$28,219	54,151
16	New Orleans, La.	543,118	168,328	32,417		\$3,790	28,627	342,373	36,181	128,357		31,961
17	Cincinnati, Ohio	4,450,559	65,043	1,751,629		92,994	1,658,635	2,633,887	1,894,438	381,413		17,953
18	Newark, N.J.	1,754,334	890,436	18,759			18,759	845,139	725,711	64,083		25,480
19	Kansas City, Mo.	918,023	311,005	1,774			1,774	605,244	425,462	19,411	41,069	119,302
20	Seattle, Wash.	250,975	1,105	34,572			34,572	215,298	30,040	100,913		75,345
21	Indianapolis, Ind.	101,208	6,000	2,468			2,468	92,740	12,991	24,339		55,410
22	Rochester, N.Y.	724,831	99,986	20,755			20,755	604,090	330,171	42,102		222,817
23	Houston, Tex.	557,234	232,276	54,847			54,847	270,111	229,460	2,207	1,429	37,015
24	Jersey City, N.J.	1,091,986	405,282	740			740	655,964	473,912	56,576		155,476
25	Portland, Oreg.	869,164	234,454	11,181		1,502	9,679	623,529	383,784	89,738	98,005	52,002
26	Louisville, Ky.	420,833	32,141	74,452			74,452	314,240	224,166	36,014	444	53,616

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

27	Toledo, Ohio	\$265,065		\$9,144			\$9,144	\$255,921	\$101,587	\$37,461	\$10,770	\$106,103
28	Columbus, Ohio	707,594	\$1,721	17,098		\$8,261	8,837	688,775	544,331	21,618	87,435	35,391
29	Oakland, Calif.	267,071	126,960	19,845			19,845	120,266	24,262		17,730	78,274
30	Denver, Colo.	351,913	161,647	18,431		15,772	2,659	171,835	42,478	89,488	12,132	27,737
31	Atlanta, Ga.	382,819	293,537	6,435			6,435	82,847	71,369	7,860		3,618
32	Dallas, Tex.	341,741	183,184	245			245	158,312	139,625	1,540	5,035	12,112
33	St. Paul, Minn.	825,349	54,974	50,495		25	50,470	719,880	663,975	34,006		21,899
34	Birmingham, Ala.	96,630		5,270		343	4,927	91,360	23,007	7,123	24,481	36,749
35	Akron, Ohio	171,989		4,409		90	4,319	167,580	104,577	31,572		31,431
36	Memphis, Tenn.	108,447	1,664	12,706			12,706	94,077	74,511	150	10,678	8,738
37	Providence, R.I.	921,038	2,566	61,914		16,352	45,562	856,558	584,287	132,545	98,547	41,179
38	San Antonio, Tex.	115,802	82	3,088			3,088	112,632	22,544	645	44,416	45,027
39	Omaha, Nebr.	505,212	298,770	1,635			1,635	204,807	170,536	25,271		9,000
40	Syracuse, N.Y.	65,619		5,025			5,025	60,594		476		60,118
41	Dayton, Ohio	224,930	5,432	23,897			23,897	195,601	157,579	4,589	23,746	9,687
42	Oklahoma City, Okla.	588,628	58,844	262,756			262,756	267,028	194,032	3,153		69,843
43	Worcester, Mass.	132,472						132,472	37,813	74,726		19,933
44	Richmond, Va.	728,211	275,306	2,032			2,032	450,873	398,599	29,157	6,608	16,509
45	Youngstown, Ohio	66,722	23,334	570			570	42,818	13,633	2,842		26,343
46	Grand Rapids, Mich.	340,921	1,636	86,992			86,992	252,293	155,856	1,343		95,094
47	Fort Worth, Tex.	146,984	945	25,590			25,590	120,449	117,081	720		2,648
48	Hartford, Conn.	332,084	52,057	38,920			38,920	241,107	160,800	17,922	6,946	55,439
49	Flint, Mich.	140,274	23	2,471			2,471	137,780	69,528	1,088	24	67,140
50	New Haven, Conn.	147,724		6,489			6,489	141,235	39,901	52,961	3,047	45,326
51	San Diego, Calif.	218,594	115,804	6,499		600	5,899	96,291		30,269	39,315	26,707

TABLE 8.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1932—Continued  
 [For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 30]

City number	CITY	Aggregate	Receipts from highway privileges	RECEIPTS FROM RENT OF INVESTMENT PROPERTIES				RECEIPTS FROM INTEREST				
				Total	By sinking funds	By public trust funds	By investment funds and from miscellaneous real property	Total	By sinking funds	By public trust funds	By investment funds and from investments	On current deposits
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
52	Nashville, Tenn.....	\$195,834	\$122,708	\$2,308	-----	-----	\$2,308	\$70,818	\$26,135	\$1,026	\$7,087	\$36,570
53	Long Beach, Calif.....	482,872	85,369	331,394	-----	-----	331,394	66,109	-----	-----	4,118	61,991
54	Springfield, Mass.....	45,420	10,511	-----	-----	-----	34,909	-----	-----	1,903	-----	33,006
55	Tulsa, Okla.....	181,002	15,136	26,557	-----	-----	26,557	139,309	79,696	5,688	-----	53,925
56	Bridgeport, Conn.....	39,474	2,132	4,001	-----	-----	4,001	33,341	-----	3,462	-----	29,879
57	Salt Lake City, Utah.....	68,876	29,470	-----	-----	-----	-----	39,406	6,585	15,428	-----	17,393
58	Des Moines, Iowa.....	127,579	58,603	2,817	-----	\$677	2,140	66,159	27,017	14,762	3,531	20,849
59	Scranton, Pa.....	115,395	10,000	-----	-----	-----	-----	105,395	24,703	5,249	2,918	72,525
60	Yonkers, N.Y.....	118,627	27,984	2,891	-----	-----	2,891	87,752	18,520	59,747	-----	9,485
61	Jacksonville, Fla.....	76,501	21,727	-----	-----	-----	-----	54,774	42,297	5,354	-----	7,123
62	Paterson, N.J.....	357,872	224,005	-----	-----	-----	-----	133,867	115,412	1,553	-----	16,902
63	Albany, N.Y.....	122,350	2,451	19,748	-----	-----	19,748	100,151	79,921	5,357	-----	14,873
64	Norfolk, Va.....	630,105	54,634	417,476	-----	-----	417,476	157,995	153,182	100	46	4,667
65	Trenton, N.J.....	348,951	191,088	1,312	-----	-----	1,312	156,551	131,248	16,454	-----	8,849
66	Chattanooga, Tenn.....	23,770	310	673	\$137	536	-----	22,787	13,169	20	-----	9,598
67	Kansas City, Kans.....	236,769	64,519	241	-----	-----	241	172,009	116,749	115	16,763	38,382
68	Fort Wayne, Ind.....	47,263	-----	1,615	-----	-----	1,615	45,648	1,575	11,408	7,221	25,444
69	Wichita, Kans.....	64,921	49,730	-----	-----	-----	-----	15,191	-----	5,338	-----	9,853
70	Erie, Pa.....	82,430	6,650	3,099	-----	1,500	1,599	72,681	26,810	701	-----	45,170
71	Camden, N.J.....	352,252	217,912	3,973	-----	-----	3,973	130,367	114,260	2,327	3,480	10,300
72	Elizabeth, N.J.....	346,375	205,926	5,475	-----	-----	5,475	134,974	89,056	4,269	2,501	39,148
73	Spokane, Wash.....	49,370	29,409	25	-----	-----	25	19,936	10,148	3,194	1,877	4,717
74	Fall River, Mass.....	61,330	-----	534	-----	-----	534	60,796	56,698	2,347	-----	1,751
75	Cambridge, Mass.....	142,761	149	5,025	-----	-----	5,025	137,587	126,257	2,620	-----	8,710
76	New Bedford, Mass.....	55,337	399	-----	-----	-----	-----	54,938	30,707	20,761	-----	3,470

77	Reading, Pa.	36,537	564				35,973	4,653	634		30,686
78	Knoxville, Tenn.	53,655					53,655	49,043	627	2,258	1,727
79	South Bend, Ind.	23,150	2,417				20,733	1,404	8,657		10,672
80	Peoria, Ill.	64,106	2,861	4,590		4,590	56,655		25,614	30,514	527
81	Gary, Ind.	2,902					2,902	39	1,193		1,670
82	Tacoma, Wash.	87,398	43,859	4,157		4,157	39,382	16,502	6,390	4,829	11,661
83	Canton, Ohio	173,234					173,234	143,905	8,974		20,355
84	Miami, Fla.	76,752	8,834	44,559		44,559	23,359	12,241			11,118
85	Wilmington, Del.	147,060	13,648	5,770	5,500	270	127,642	40,403	34,613	1,449	51,177
86	Somerville, Mass.	6,744					6,744		2,187	610	3,947
87	Tampa, Fla.	57,762		810		810	56,952	49,099	1,497		6,356
88	Evansville, Ind.	50,790	24,802				25,988	465	4,323	4,940	16,255
89	El Paso, Tex.	77,960	2,678	152		152	75,130	68,303	2,720		4,107
90	Lynn, Mass.	69,965		882		882	69,083	17,465	5,141	40,456	6,021
91	Utica, N.Y.	44,334		950		950	43,384	3,350	10,589		29,445
92	Duluth, Minn. <sup>1</sup>	168,040		2,685		2,558	165,355		153,563	4,385	7,407
93	Waterbury, Conn.	27,200					27,200	6,807	15,025		5,368
94	Lowell, Mass.	10,528					10,528		6,765		3,763

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

**TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932**

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 31]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Other than repair for compensation	Repair for compensation		Schools	Libraries		
	Grand total.....	\$70,115,708	\$16,618,067	\$7,121,536	\$4,718,990	\$2,791,494	\$1,233,491	\$4,275,688	\$12,137,577	\$10,053,273	\$1,289,947	\$6,966,643	\$2,909,002
	Group I.....	41,704,266	12,180,069	5,292,659	3,276,400	1,419,658	493,371	2,256,235	6,382,031	3,593,047	783,679	3,828,786	2,198,331
	Group II.....	12,502,224	2,988,438	1,136,705	503,027	385,274	265,734	1,204,844	1,994,947	2,802,643	166,243	926,085	128,284
	Group III.....	15,909,218	1,449,560	692,172	939,563	986,562	474,386	814,609	3,760,599	3,657,583	340,025	2,211,772	582,387
<b>GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER</b>													
1	New York, N. Y.....	\$7,609,724	\$4,008,252	\$1,304,231	\$227,423	\$154,458	\$24,204	\$624,922	\$525,003	\$124,313	\$261	\$584,034	\$32,623
2	Chicago, Ill.....	6,995,451	3,291,332	1,465,942	36,996	46,689	57,377	220,271	79,813	905,573	138,015	736,659	16,784
3	Philadelphia, Pa.....	3,101,271	1,462,378	528,232	4,549	69,612	2,609	63,496	793,684	56,352	32,081	88,221	57
4	Detroit, Mich.....	7,849,038	316,908	318,725	2,310,613	24,500	89,208	291,542	1,308,652	1,040,321	62,253	626,386	1,459,930
5	Los Angeles, Calif.....	3,383,394	602,521	415,373	216,995	218,888	40,178	200,447	828,903	326,135	224,380	291,432	18,142
6	Cleveland, Ohio.....	2,293,175	527,966	118,513	161,992	124,291	34,592	388,038	396,949	231,986	68,983	231,491	8,374
7	St. Louis, Mo.....	1,806,027	676,221	323,663	4,370	17,485	20,735	119,354	271,394	99,728	30,415	235,863	6,799
8	Baltimore, Md.....	910,936	156,586	19,029	10,741	76,827	42,170	201,099	91,569	40,648	76,127	147,115	49,115
9	Boston, Mass.....	2,521,911	173,571	141,015	142,889	53,340	5,408	20,486	907,595	374,413	26,759	112,233	564,202
10	Pittsburgh, Pa.....	1,154,790	380,045	64,765	2,319	-----	16,981	35,660	395,470	149,157	36,042	74,342	8
11	San Francisco, Calif.....	1,257,156	312,799	260,321	96,099	11,916	29,095	-----	91,592	9,137	24,208	414,892	7,097
12	Milwaukee, Wis.....	2,004,600	198,142	178,621	33,765	594,252	81,544	65,010	412,145	164,190	44,879	207,474	24,578
13	Buffalo, N. Y.....	816,793	73,348	154,228	27,649	27,400	49,270	26,000	279,262	71,094	19,276	78,644	10,622

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

14	Washington, D.C.	\$1,646,462	\$246,308	\$310,065	\$5,573	\$33,755	\$15,076	\$672,556	\$104,509	\$81,378	\$22,732	\$68,499	\$86,011
15	Minneapolis, Minn.	680,903	127,357	82,141	45,185	19,256	24,846	17,549	46,547	138,074	23,973	150,477	5,498
16	New Orleans, La.	842,166	207,374	186,121	24,451	5,413	2,791	15,551	30,566	259,872	9,042	97,933	3,052
17	Cincinnati, Ohio	1,810,937	322,476	76,793	9,895	8,524	19,878	64,389	237,273	980,215	18,328	44,545	18,621
18	Newark, N.J.	1,756,499	435,888	103,375	100,543	168,652	94,282	174,490	437,743	130,093	25,293	84,072	2,068
19	Kansas City, Mo.	875,723	358,926	95,747	21,241	3,277	11,294	72,079	40,848	181,427	10,300	80,239	345
20	Seattle, Wash.	670,221	232,426	75,500	102,172	4,675	17,928	8,616	25,865	105,389	20,872	76,778	-----
21	Indianapolis, Ind.	485,013	120,302	61,086	5,343	41,121	11,773	2,080	23,914	128,093	6,193	84,704	404
22	Rochester, N.Y.	879,863	141,177	46,568	27,657	76,094	20,662	2,944	345,969	144,106	13,354	61,332	-----
23	Houston, Tex.	658,501	382,954	27,556	20,885	18,952	-----	-----	29,398	131,676	6,865	31,932	8,283
24	Jersey City, N.J.	896,353	194,098	47,952	36,856	3,088	7,680	-----	548,747	33,302	3,610	16,020	-----
25	Portland, Oreg.	563,420	197,825	9,800	4,781	747	33,205	-----	66,136	20,950	-----	63,605	2,486
26	Louisville, Ky.	736,163	11,327	14,001	98,445	1,720	6,319	-----	10,705	57,432	5,681	65,949	1,516

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

27	Toledo, Ohio	\$364,907	\$39,014	\$8,083	\$2,677	\$848	\$931	\$2,072	\$35,664	\$227,498	\$18,232	\$29,516	\$372
28	Columbus, Ohio	303,068	35,877	18,540	2,756	37,028	11,532	21,907	48,299	103,528	94	20,462	3,045
29	Oakland, Calif.	460,104	7,793	7,749	54,549	52,442	61,795	57,435	9,222	78,254	15,109	90,227	25,529
30	Denver, Colo.	789,019	283,614	131,101	2,257	1,054	28,480	70,597	45,118	53,256	17,018	99,660	56,864
31	Atlanta, Ga.	322,335	62,599	4,230	4,532	28,412	11,388	34,311	86,868	19,441	6,330	63,738	486
32	Dallas, Tex.	438,300	195	17,134	5,140	76,510	9,597	41,007	29,571	127,533	7,504	123,544	565
33	St. Paul, Minn.	221,790	61,529	8,517	1,497	1,740	11,242	4,579	11,904	47,685	12,709	55,815	4,573
34	Birmingham, Ala.	227,965	12,581	10,842	879	1,525	22,768	15,172	28,142	63,842	7,612	64,315	287
35	Akron, Ohio	314,804	70,076	518	14,509	5,576	15,074	30,012	867	172,616	5,533	18	5
36	Memphis, Tenn.	199,719	216	17,322	7,814	11,457	12,797	32,105	14,335	2,273	41,163	60,237	-----
37	Providence, R.I.	418,321	56,186	57,701	53,160	22,150	510	69,063	30,816	79,006	-----	47,633	2,096
38	San Antonio, Tex.	178,236	1,294	2,010	14,674	1,260	2,075	26,006	-----	76,138	3,339	51,223	217
39	Omaha, Nebr.	260,026	15,387	9,127	2,783	1,374	2,412	40,085	-----	160,358	5,906	22,594	-----
40	Syracuse, N.Y.	204,937	51,058	8,415	20,249	1,274	257	9,206	32,330	37,792	2,473	33,811	8,072
41	Dayton, Ohio	236,833	21,062	16,422	4,474	12,506	5,728	-----	52,885	53,977	10,224	59,555	-----
42	Oklahoma City, Okla.	298,482	4,580	14,311	20,251	156,810	1,567	4,124	-----	86,568	2,753	7,518	-----
43	Worcester, Mass.	855,296	56,402	11,191	50,898	54,097	4,031	24,218	423,758	153,375	4,378	19,080	53,868
44	Richmond, Va.	227,703	56,624	14,080	44,996	5,578	1,836	34,008	18,724	36,863	4,800	694	9,500
45	Youngstown, Ohio	110,479	15,379	7,736	10,958	440	2,291	5,379	-----	37,417	4	30,875	-----
46	Grand Rapids, Mich.	459,053	38,868	19,800	223,726	2,063	3,094	11,650	9,290	103,183	5,852	41,527	-----
47	Fort Worth, Tex.	222,146	6,610	9,171	12,565	295	40,104	-----	11,200	74,812	1,568	38,229	27,592
48	Hartford, Conn.	562,265	20,973	78,848	8,973	11,067	7,848	219	274,969	14,080	-----	145,288	-----
49	Flint, Mich.	569,766	13,050	21,918	2,925	12,391	1,210	102	398,585	80,411	3,377	33,704	2,093
50	New Haven, Conn.	382,664	8,461	30,233	2,978	15,788	1,449	362	11,156	212,798	8,530	90,909	-----
51	San Diego, Calif.	120,021	17,919	4,702	9,978	17,325	313	-----	856	30,910	11,121	25,117	1,780

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GENERAL TABLES

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TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 31]

City number	CITY	All general departments	General government	Protection to person and property	Conservation of health	Sanitation, or promotion of cleanliness	HIGHWAYS		Charities, hospitals, and corrections	EDUCATION		Recreation	Miscellaneous
							Other than repair for compensation	Repair for compensation		Schools	Libraries		
Group III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
52	Nashville, Tenn.....	\$110,381	\$2,714	\$4,202	\$144	\$1,453	\$4,944	\$10,942	\$46,709	\$4,009	\$2,572	\$32,634	\$58
53	Long Beach, Calif.....	194,466	3,334	2,658	1,193	30,337	752	5,165	-----	38,767	8,615	103,645	-----
54	Springfield, Mass.....	639,696	35,942	5,664	20,210	3,187	7,885	44,414	277,675	147,655	-----	59,077	37,987
55	Tulsa, Okla.....	100,463	-----	-----	6,738	-----	43,817	-----	-----	40,873	1,979	6,103	953
56	Bridgeport, Conn.....	406,595	6,820	19,327	12,406	21,327	5	68	281,943	31,000	-----	33,457	242
57	Salt Lake City, Utah.....	168,113	19,247	4,006	3,120	3,407	11,086	4,331	-----	47,868	4,226	70,811	11
58	Des Moines, Iowa.....	172,275	21,487	2,997	3,150	2,188	4,166	12,580	-----	74,900	7,714	40,829	2,264
59	Scranton, Pa.....	186,177	4,057	1,222	1,869	1,027	1,012	49,848	99,934	16,649	2,053	8,506	-----
60	Yonkers, N.Y.....	138,275	8,231	5,660	11,719	13,929	402	8,305	77,745	5,707	3,916	2,372	289
61	Jacksonville, Fla.....	138,675	11	2,094	3,493	2,783	4,619	-----	81	101	2,239	123,254	-----
62	Paterson, N.J.....	292,191	35,518	2,003	4,868	8,575	721	9,304	5,242	218,669	4,546	2,745	-----
63	Albany, N.Y.....	58,533	20,510	1,972	596	6,979	7,113	1,562	-----	5,568	-----	14,125	108
64	Norfolk, Va.....	151,764	60,566	3,562	16,643	2,676	1,056	-----	30,792	1,171	3,434	20,573	11,291
65	Trenton, N.J.....	208,856	21,638	1,103	74,075	6,233	494	11,155	6,648	53,816	5,590	486	27,618
66	Chattanooga, Tenn.....	168,913	-----	2,557	2,715	133	5,072	102	124,051	1,619	3,871	27,792	1,001
67	Kansas City, Kans.....	26,178	37	489	1,185	-----	104	720	-----	13,244	1,729	8,670	-----
68	Fort Wayne, Ind.....	62,966	-----	3,907	275	880	9,104	4,150	-----	22,487	3,413	14,771	3,979
69	Wichita, Kans.....	103,087	49	4,182	69	152	31,138	9,814	485	15,267	5,373	36,511	47
70	Erie, Pa.....	53,471	2,445	3,174	1,847	6,384	2,286	6,908	-----	22,863	3,397	4,167	-----
71	Camden, N.J.....	107,349	22,015	12,478	6,069	-----	175	3,076	-----	36,070	1,666	25,036	764
72	Elizabeth, N.J.....	48,480	2,262	1,886	2,093	22	265	9,044	1,726	17,569	7,643	5,970	-----
73	Spokane, Wash.....	174,521	808	5,292	289	74,125	3,493	7,710	4,132	50,557	2,707	19,872	5,536
74	Fall River, Mass.....	233,450	16,239	1,423	32,284	893	484	347	132,103	19,840	1,735	414	27,688
75	Cambridge, Mass.....	300,255	15,578	11,444	16,080	11,107	1,329	-----	157,785	13,135	1,533	4,351	67,913
76	New Bedford, Mass.....	284,027	4,404	3,199	33,064	5,572	2,258	10,641	127,296	48,453	1,080	3,220	24,840

77	Reading, Pa.	94,771	455	1,041		18,599	159	46,613		23,079	2,737	2,088	
78	Knoxville, Tenn.	72,428	20	67	845		992		38,627	6,081	13,555	10,477	1,764
79	South Bend, Ind.	59,031		429	1,595	218	6,636			22,631	4,313	23,209	
80	Peoria, Ill.	148,827	25,694	9,050	4,022	6	1,694		251	65,559	3,906	38,645	
81	Gary, Ind.	37,227	3,067	1,263			124				13,212	14,177	5,384
82	Tacoma, Wash.	261,827	37,614	758	1,219	140,784	8,678		3,162	32,546	4,680	26,957	5,429
83	Canton, Ohio	140,292	40,964	781	47	44,695				49,615	1,059	3,131	
84	Miami, Fla.	192,986	891	277	22,793	15,170	4,966		138,793	6,017		4,079	
85	Wilmington, Del.	64,582	3,754	4,912		1,684	25,634	8,783		5,314		14,501	
86	Somerville, Mass.	269,950	13,221	1,217	12,383	2,168		3,517	183,910	26,712	2,148	674	24,000
87	Tampa, Fla.	177,888	2,809	953	2,210	1,985	3,679	5,370	151,354	1,459	2,562	5,507	
88	Evansville, Ind.	83,872	80	2,502	115	2,158	3,138			63,935	1,549	10,395	
89	El Paso, Tex.	122,308	12,068	662	11,939	10,166	3,897		9,969	44,199	1,544	27,864	
90	Lynn, Mass.	371,751	17,813	8,270	31,154	5,879	3	542	197,200	49,135	2,160	10,222	49,373
91	Utica, N.Y.	39,748	5,921	4,491	4,000	2,830	3,249		4,706	6,789	2,562	5,200	
92	Duluth, Minn.	132,393	5,916	3,796	475	31	4,745	5,863	100	61,692	3,489	41,347	4,939
93	Waterbury, Conn.	116,555	4,602	11,138	6,727	276	2,256	116	762	45,325	3,471	41,882	
94	Lowell, Mass.	265,386	13,412	4,363	3,647	5,534	427		82,859	66,024	418	6,737	81,965

<sup>1</sup> Data for fiscal year closing Dec. 31, 1931; data for fiscal year 1932 not available.

TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC-SERVICE ENTERPRISES: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 31]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	All other
	Grand total.....	\$242,568,031	\$157,545,981	\$32,576,988	\$2,500,348	\$17,219	\$13,306,924	\$872,627	\$734,157	\$35,013,787
	Group I.....	145,173,465	89,480,614	19,745,774	1,342,008	6,969	9,963,387	172,554	340,093	24,122,066
	Group II.....	32,150,450	19,575,029	5,085,525	594,799	1,372	1,770,971	90,683	192,565	4,839,506
	Group III.....	65,244,116	48,490,338	7,745,689	663,541	8,878	1,572,566	609,390	201,499	6,052,215

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

1	New York, N. Y.....	\$36,327,954	\$24,648,418	-----	\$463,334	-----	\$7,224,843	-----	-----	\$3,991,359
2	Chicago, Ill.....	11,930,590	11,766,817	\$73,236	10,772	-----	79,765	-----	-----	-----
3	Philadelphia, Pa.....	6,984,965	6,479,971	-----	52,279	-----	395,358	-----	\$57,357	-----
4	Detroit, Mich.....	21,643,426	5,890,126	-----	109,159	\$2,633	-----	-----	-----	15,641,508
5	Los Angeles, Calif.....	26,916,173	9,538,572	15,542,203	-----	-----	1,834,449	\$949	-----	-----
6	Cleveland, Ohio.....	7,891,592	4,667,135	2,639,071	135,251	656	-----	112,751	188,806	147,922
7	St. Louis, Mo.....	4,045,612	3,790,996	-----	87,640	2,112	111,589	-----	-----	53,275
8	Baltimore, Md.....	5,030,765	3,639,126	-----	177,052	-----	204,914	-----	-----	1,009,673
9	Boston, Mass.....	4,806,352	4,578,245	-----	94,467	-----	-----	58,854	-----	74,786
10	Pittsburgh, Pa.....	3,070,448	2,910,981	-----	51,754	78	104,209	-----	3,426	-----
11	San Francisco, Calif.....	11,431,518	6,672,550	1,491,264	-----	-----	-----	-----	64,161	3,203,543
12	Milwaukee, Wis.....	2,498,752	2,490,056	-----	7,206	1,490	-----	-----	-----	-----
13	Buffalo, N. Y.....	2,595,318	2,407,621	-----	153,094	-----	8,260	-----	26,343	-----

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

14	Washington, D. C.....	\$1,931,406	\$1,900,810	-----	\$30,596	-----	-----	-----	-----	-----
15	Minneapolis, Minn.....	1,463,770	1,390,803	-----	-----	-----	\$5,761	-----	\$67,206	-----
16	New Orleans, La.....	2,152,541	1,189,578	-----	154,663	-----	-----	\$825	23,102	\$784,373
17	Cincinnati, Ohio.....	2,309,673	2,254,623	-----	52,686	-----	2,035	-----	329	-----
18	Newark, N. J.....	2,155,157	1,962,847	-----	98,648	-----	93,662	-----	-----	-----
19	Kansas City, Mo.....	2,302,473	2,232,985	-----	65,616	\$1,372	2,500	-----	-----	-----
20	Seattle, Wash.....	11,280,196	1,532,374	\$5,085,525	20,029	-----	705,065	-----	52,403	3,884,800
21	Indianapolis, Ind.....	51,230	-----	-----	50,985	-----	-----	-----	245	-----
22	Rochester, N. Y.....	1,516,971	1,376,024	-----	44,047	-----	4,597	88,373	3,930	-----

23	Houston, Tex.....	1,652,210	1,012,918	60,067	418,471	15,784	144,970
24	Jersey City, N.J.....	1,747,864	1,723,038		24,826		
25	Portland, Oreg.....	1,977,487	1,427,733	17,462	482,897	24,032	25,363
26	Louisville, Ky.....	1,609,472	1,571,296		31,157	1,485	5,534

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

27	Toledo, Ohio.....	\$1,199,458	\$1,153,218	\$16,701	\$396	\$18,651	\$10,492
28	Columbus, Ohio.....	1,718,465	1,212,422	\$458,846	47,197		
29	Oakland, Calif.....	3,660,299	2,938,880	111,328		\$586,301	23,790
30	Denver, Colo.....	2,731,274	2,693,273	23,138			10,696
31	Atlanta, Ga.....	1,770,651	1,760,518		152	1,760	8,221
32	Dallas, Tex.....	1,400,567	1,400,567				
33	St. Paul, Minn.....	1,115,249	1,042,692	12,629	829	3,407	55,692
34	Birmingham, Ala.....	22,240		11,268			10,972
35	Akron, Ohio.....	1,147,877	1,141,441				6,436
36	Memphis, Tenn.....	1,284,439	1,185,755	11,630	583	75,337	11,134
37	Providence, R.I.....	1,706,984	1,594,657		807	42,762	68,758
38	San Antonio, Tex.....	1,119,264	1,066,987	36,700		10,604	4,973
39	Omaha, Nebr.....	3,017,621	1,109,091	2,797			7,950
40	Syracuse, N.Y.....	788,798	751,640	37,158			1,897,783
41	Dayton, Ohio.....	784,845	733,674	51,171			
42	Oklahoma City, Okla.....	976,939	976,939				
43	Worcester, Mass.....	840,713	782,035			58,678	
44	Richmond, Va.....	2,131,160	623,175	20,900	307	1,187	3,350
45	Youngstown, Ohio.....	665,237	664,468		769		1,448,804
46	Grand Rapids, Mich.....	1,050,844	969,421	34,508		46,915	
47	Fort Worth, Tex.....	829,328	829,328				
48	Hartford, Conn.....	915,950	891,960	10,538		13,452	
49	Flint, Mich.....	643,391	633,166	9,203	1,022		
50	New Haven, Conn.....	973				973	
51	San Diego, Calif.....	1,733,335	1,606,906			108,937	17,492
52	Nashville, Tenn.....	633,896	608,397	20,958	370	121	4,050
53	Long Beach, Calif.....	2,531,380	765,305	11,300		32,568	855
54	Springfield, Mass.....	708,055	703,199				4,856
55	Tulsa, Okla.....	914,249	910,903			426	2,920
56	Bridgeport, Conn.....	18,021					18,021
57	Salt Lake City, Utah.....	578,366	555,641			22,725	
58	Des Moines, Iowa.....	900,856	848,315	18,980		33,561	
59	Scranton, Pa.....	1,230		1,230			
60	Yonkers, N.Y.....	653,733	652,171		187	1,375	
61	Jacksonville, Fla.....	3,528,184	471,204	2,670,832		386,148	

TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC-SERVICE ENTERPRISES: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 31]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
62	Paterson, N.J.	\$1,243,205	\$1,243,205							
63	Albany, N.Y.	817,959	799,416		\$18,543					
64	Norfolk, Va.	961,728	854,167		70,272			\$37,289		
65	Trenton, N.J.	557,685	540,982		11,470		\$5,233			
66	Chattanooga, Tenn.	18,979			8,610				\$10,369	
67	Kansas City, Kans.	2,482,590	807,790	\$1,668,755				39	6,006	
68	Fort Wayne, Ind.	1,294,140	466,745	823,707	2,900	\$788				
69	Wichita, Kans.	13,818			847				12,971	
70	Erie, Pa.	619,261	589,268				314			\$29,679
71	Camden, N.J.	604,378	539,123		1,998		40,000	15,102	8,155	
72	Elizabeth, N.J.	889,869	875,740		13,008		1,121			
73	Spokane, Wash.	575,634	575,421		213					
74	Fall River, Mass.	405,041	375,349				186	29,506		
75	Cambridge, Mass.	526,105	473,507					52,598		
76	New Bedford, Mass.	389,362	342,174				3,820	43,368		
77	Reading, Pa.	630,550	630,550							
78	Knoxville, Tenn.	603,839	590,803		13,036					
79	South Bend, Ind.	367,240	363,550			239		2,325		1,126
80	Peoria, Ill.	10,520			1,413	775	8,332			
81	Gary, Ind.									
82	Tacoma, Wash.	2,744,797	653,244	2,012,221		357	22,809			56,166
83	Canton, Ohio	332,014	319,415		6,498	879			5,222	
84	Miami, Fla.	445,055	288,473		13,988		142,265	329		
85	Wilmington, Del.	499,101	408,376		4,328		86,397			
86	Somerville, Mass.	452,495	452,495							
87	Tampa, Fla.	536,325	512,858			28	21,794	1,645		
88	Evansville, Ind.	546,370	500,093		10,798	309	1,300	33,870		
89	El Paso, Tex.	478,727	478,727							
90	Lynn, Mass.	473,977	426,502					47,475		

91	Utica, N.Y.	15,503		5,927				9,576
92	Duluth, Minn. <sup>1</sup>	1,272,720	421,371					851,349
93	Waterbury, Conn.	374,834	369,442	1,686				3,706
94	Lowell, Mass.	336,424	314,204		81	18,409	3,730	

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

**TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932**

[Data for this table are presented in nine sections, as follows: "I. General government", pp. 104 to 111; "II. Protection to person and property", pp. 112 to 119; "III. Conservation of health", pp. 116 to 119; "IV. Sanitation, or promotion of cleanliness", pp. 120 to 123; "V. Highways", pp. 120 to 123; "VI. Charities, hospitals, and corrections", pp. 124 to 127; "VII. Education", pp. 128, 131; "VIII. Recreation", pp. 128 to 131; "IX. Miscellaneous", pp. 132 to 135. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 31]

City number	CITY	All general departments	I.—GENERAL GOVERNMENT								
			Total	Legislative branch	Executive branch						
					Chief executive		Finance				
					Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer, and collector of revenue	Assessment and levy of revenue	All other
Grand total.....	\$1,806,655,280	\$149,909,013	\$3,083,808	\$1,735,352	\$2,223,007	\$7,776,320	\$686,201	\$14,414,338	\$10,272,645	\$2,987,116	
Group I.....	1,174,258,621	108,047,304	2,179,344	1,183,738	544,418	5,272,891	307,458	8,833,330	6,426,202	2,349,488	
Group II.....	253,766,467	21,766,649	268,326	68,930	922,261	1,137,973	141,911	2,441,678	1,906,800	200,800	
Group III.....	378,630,192	20,095,060	636,138	482,684	756,328	1,365,456	236,832	3,139,330	1,940,143	436,819	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N.Y.....	\$489,204,290	\$46,711,508	\$592,223	\$714,003		\$2,444,416		\$1,367,683	\$1,476,113	\$1,368,412
2	Chicago, Ill.....	138,982,750	13,094,096	341,387	36,589	\$82,551	695,270	\$71,358	2,755,488	976,150	195,792
3	Philadelphia, Pa.....	80,465,230	8,515,187	211,330	61,260		153,433	12,600	897,003	518,837	302,540
4	Detroit, Mich.....	71,716,258	5,499,241	81,599	27,539	27,692	346,462		806,252	345,367	69,988
5	Los Angeles, Calif.....	77,837,975	8,136,971	150,794	31,207		599,526	29,662	655,654	820,217	49,970
6	Cleveland, Ohio.....	41,250,379	3,356,708	103,038	25,420		48,646	99,987	85,426	356,535	39,898
7	St. Louis, Mo.....	34,547,137	3,136,450	76,176	26,157		152,006	4,450	382,309	299,979	9,013
8	Baltimore, Md.....	35,050,784	2,506,378	79,434	56,527		85,030	31,242	218,465	172,146	5,198
9	Boston, Mass.....	64,018,501	4,591,996	83,913	74,325		84,492	11,830	284,021	462,863	67,784
10	Pittsburgh, Pa.....	35,152,124	4,241,653	141,310	44,196	157,929	166,457	25,000	362,898	461,495	174,732
11	San Francisco, Calif.....	30,288,722	2,866,895	155,878	42,940		128,782	32,804	212,111	306,218	2,500
12	Milwaukee, Wis.....	36,141,616	2,489,604	94,034	21,365		58,189	108,694	2,786	259,557	33,289
13	Buffalo, N.Y.....	39,602,855	2,900,617	69,123	22,210		94,085	208,336	300	275,354	30,872

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

14	Washington, D.C.	\$33,473,103	\$1,894,171			\$53,973	\$107,663		\$120,056	\$229,638	
15	Minneapolis, Minn.	21,028,086	1,475,791	\$65,895	\$13,511	22,952	143,142	\$5,383	101,986	126,875	\$31,010
16	New Orleans, La.	13,609,549	1,540,736			134,175	47,460	9,955	287,465	83,484	38,068
17	Cincinnati, Ohio	23,736,397	2,083,178	69,636	3,218	39,609	131,633	19,852	112,626	113,927	16,083
18	Newark, N.J.	32,947,102	2,639,143			209,505	54,408	10,608	265,572	219,841	33,864
19	Kansas City, Mo.	16,616,092	2,295,134	32,982	8,100	47,656	153,038	24,149	375,305	261,939	8,935
20	Seattle, Wash.	19,763,732	1,957,775	44,258	15,144	18,124	127,734	15,273	257,650	144,553	250
21	Indianapolis, Ind.	13,736,397	974,768	8,890	13,513	11,161	61,996	30,253	115,959	174,822	1,411
22	Rochester, N.Y.	24,580,712	1,783,450	27,840	5,566	79,055	72,848	5,493	187,726	111,221	24,344
23	Houston, Tex.	7,597,844	958,349			44,383	52,995	2,287	164,841	106,342	8,249
24	Jersey City, N.J.	23,200,226	2,206,800			176,432	64,021	9,338	133,304	181,058	24,310
25	Portland, Oreg.	13,036,900	1,235,566			77,478	95,836	9,320	141,500	100,728	10,912
26	Louisville, Ky.	10,440,327	715,788	18,825	9,878	7,758	25,199		177,688	51,872	3,373

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

27	Toledo, Ohio	\$10,689,900	\$394,793	\$32,083	\$12,985		\$12,519	\$8,690	\$34,744	\$41,702	\$11,805
28	Columbus, Ohio	8,526,770	391,364	15,959	8,595		21,168	10,983	47,964	30,626	14,756
29	Oakland, Calif.	10,711,340	390,297	33,253		\$2,561	58,448		44,436	2,402	13,881
30	Denver, Colo.	13,028,659	1,359,512	23,450	14,581		41,254		226,171	135,969	3,930
31	Atlanta, Ga.	7,541,442	324,347	20,946	12,416		39,008	5,000	64,221	62,315	297
32	Dallas, Tex.	6,045,533	319,993			9,705	31,972	3,064	31,407	54,006	10,477
33	St. Paul, Minn.	8,310,737	559,880			46,438	43,326	4,058	67,265	5,009	13,389
34	Birmingham, Ala.	5,065,535	214,528			38,758	30,385	5,102	32,273	26,962	2,049
35	Akron, Ohio	6,371,535	332,167	17,208	9,347		6,167	9,809	28,068	27,768	33,211
36	Memphis, Tenn.	5,547,657	239,727			60,705	13,142	8,127	45,539	29,045	8,122
37	Providence, R.I.	12,628,159	587,531	52,976	18,791		25,987	1,000	87,262	76,750	
38	San Antonio, Tex.	4,783,028	326,838				80,125	775	44,427	71,474	3,277
39	Omaha, Nebr.	6,651,759	369,694				35,469	1,092	26,710	2,410	
40	Syracuse, N.Y.	10,662,500	488,025	22,246	17,092		31,292		56,330	53,243	8,770
41	Dayton, Ohio	5,805,445	297,019			11,382	12,905	2,908	33,548	26,912	6,285
42	Oklahoma City, Okla.	4,780,826	197,718	4,960	3,302		19,491	5,961	25,175	11,453	
43	Worcester, Mass.	11,854,997	420,258	10,929	25,217		28,307	4,000	77,051	61,866	2,377
44	Richmond, Va.	6,163,973	589,235	8,254	10,548		35,288		73,827	45,961	6,122
45	Youngstown, Ohio	5,395,531	225,795	12,036	11,802		17,949	3,162	26,540	28,136	4,636
46	Grand Rapids, Mich.	7,226,964	275,697			15,388	23,957	4,000	52,422	30,930	2,402
47	Fort Worth, Tex.	4,104,042	188,735	5,255			10,835	3,401	36,525	26,435	874
48	Hartford, Conn.	10,156,938	555,634	12,027	12,600		15,235	4,895	66,720	70,304	
49	Flint, Mich.	5,297,752	190,881	7,039			12,554	6,269	43,829	47,955	4,383
50	New Haven, Conn.	7,306,907	403,347	1,186	11,426		17,055	275	54,225	35,402	6,753
51	San Diego, Calif.	5,709,626	358,201	19,531	7,827		30,068	2,500	41,257		3,512

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	All general departments	I.—GENERAL GOVERNMENT								
			Total	Legislative branch	Executive branch						
					Chief executive		Finance				
					Mayor	Executive boards and commissions	Auditor or comptroller	Special accounting and auditing	Treasurer, and collector of revenue	Assessment and levy of revenue	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued											
52	Nashville, Tenn.....	\$3,584,127	\$238,406	\$17,478	\$17,112		\$27,948	\$5,704	\$44,119	\$22,138	\$144
53	Long Beach, Calif.....	6,360,147	390,666			\$20,726	43,366		37,252	57,845	781
54	Springfield, Mass.....	9,769,495	387,121	6,870	11,962		28,758		75,171	70,812	1,954
55	Tulsa, Okla.....	4,163,829	221,143				26,678	2,414	31,340		
56	Bridgeport, Conn.....	7,521,896	343,061	2,485	15,968		29,651	7,500	60,359	51,976	1,544
57	Salt Lake City, Utah.....	4,094,125	337,455				25,939	3,763	59,799	39,209	2,250
58	Des Moines, Iowa.....	4,746,325	222,639				31,116	2,535	22,037	1,519	954
59	Scranton, Pa.....	5,280,974	265,109	23,533	9,322		22,081	3,411	79,647	16,526	19,694
60	Yonkers, N.Y.....	10,775,870	655,592	38,550	24,454		45,446	3,500	92,339	58,240	3,566
61	Jacksonville, Fla.....	4,090,598	227,989	17,864	12,716		21,363	3,958	41,965	19,283	320
62	Paterson, N.J.....	6,884,936	200,127	6,122	7,600		9,550	3,600	36,972	29,090	7,400
63	Albany, N.Y.....	5,994,364	379,205	20,846	14,146		31,561		55,130	24,828	5,138
64	Norfolk, Va.....	3,746,489	356,823				12,668	2,410	53,535	35,833	23,024
65	Trenton, N.J.....	6,352,589	195,722				46,495	4,000	23,798	16,948	667
66	Chattanooga, Tenn.....	2,680,422	125,855				29,266	9,922	21,953	5,726	670
67	Kansas City, Kans.....	2,864,937	151,403			20,047	10,330	1,177	21,418	6,052	2,345
68	Fort Wayne, Ind.....	2,928,045	139,209	15,900	6,708		10,706	7,352	15,240	10,929	225
69	Wichita, Kans.....	2,988,550	79,128				566	3,398	9,595	205	
70	Erie, Pa.....	3,225,660	204,172				39,629	13,601	57,419	33,145	15,982
71	Camden, N.J.....	4,725,425	296,672				55,872	22,861	55,931	20,420	2,439

72	Elizabeth, N.J.	4,912,659	201,303	6,281	7,164	23,430	2,602	26,236	29,100	16,682
73	Spokane, Wash.	3,523,952	154,020			14,920	1,690	13,877	1,710	534
74	Fall River, Mass.	4,283,931	172,717	3,096	3,280	10,869		40,424	20,034	22,815
75	Cambridge, Mass.	6,665,285	278,439	16,889	17,403	13,975	3,565	48,556	39,146	2,897
76	New Bedford, Mass.	4,724,447	202,765	9,760	12,027	10,138	5,596	36,849	25,111	622
77	Reading, Pa.	3,378,200	197,641			10,686	1,550	49,717	15,564	22,663
78	Knoxville, Tenn.	2,557,444	129,208	8,888	1,105	7,381	3,600	26,390	11,015	14,638
79	South Bend, Ind.	2,991,451	125,553	13,207	9,009	11,003	6,932	21,567	596	132
80	Peoria, Ill.	2,722,786	204,563	16,142	7,352	6,721	906	65,931	9,228	336
81	Gary, Ind.	3,057,510	158,832	16,834	8,031	25,148	4,670	31,908	1,269	220
82	Tacoma, Wash.	3,441,884	224,151			24,180	13,529	24,092		
83	Canton, Ohio	2,571,310	190,309	12,641	8,361	9,897	4,156	33,553	25,982	5,916
84	Miami, Fla.	3,243,366	279,736			10,105	4,963	57,684	15,211	38,762
85	Wilmington, Del.	3,287,513	227,129	14,116	6,989	7,774	6,734	28,644	13,887	1,894
86	Somerville, Mass.	4,637,758	236,435	14,627	23,291	10,068	1,684	45,209	32,599	1,417
87	Tampa, Fla.	3,012,191	164,082	7,578	9,814	18,935	3,500	34,579	14,819	2,401
88	Evansville, Ind.	2,480,503	110,657	14,046	9,967	18,742	3,459	5,126	500	400
89	El Paso, Tex.	2,517,737	155,438			10,408	1,145	26,269	15,752	37,476
90	Lynn, Mass.	4,820,345	170,554	5,869	8,746	8,837		40,247	24,811	1,067
91	Utica, N.Y.	4,333,191	281,328	16,955	10,393	16,770		30,098	25,611	4,165
92	Duluth, Minn. <sup>1</sup>	3,921,789	268,130			11,305	982	20,956	29,868	
93	Waterbury, Conn.	4,372,584	342,582	2,890	16,500	32,568	7,746	47,987	37,844	1,273
94	Lowell, Mass.	4,025,998	202,775	7,333	10,565	11,290	3,454	33,172	24,817	10,104

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	I.—GENERAL GOVERNMENT—continued										
		Executive branch—Continued						Judicial branch		Elections	General government buildings	
		Law	General executive					General municipal courts	All other			
			City manager	City clerk	City engineer and public works and service	Civil service	City planning			All other		
	Grand total.....	\$6,281,755	\$276,247	\$1,511,718	\$5,288,678	\$1,346,625	\$1,048,827	\$2,017,873	\$14,965,836	\$36,162,347	\$11,425,782	\$26,404,538
	Group I.....	3,934,603	6,117	583,274	2,499,577	1,059,100	635,489	1,196,386	12,622,894	29,217,985	8,086,399	21,108,611
	Group II.....	956,947	72,237	384,725	729,101	136,700	169,193	313,225	938,765	6,132,277	2,105,333	2,739,958
	Group III.....	1,390,205	197,893	543,719	2,060,000	150,825	244,145	508,262	1,404,177	812,085	1,234,050	2,555,969
Group I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N.Y.....	\$1,602,212		\$127,047	\$795,013	\$356,082	\$143,596	\$8,580	\$6,007,959	\$13,408,281	\$2,337,968	\$13,961,920
2	Chicago, Ill.....	579,687		38,082	141,189	156,701	87,979	265,750	2,231,662	1,645,964	1,691,911	1,100,586
3	Philadelphia, Pa.....	255,511			139,957	62,515	7,213	414,411	999,802	2,467,501	1,209,956	801,318
4	Detroit, Mich.....	107,870		215,495	82,764	58,126	28,276	35,527	226,152	2,205,510	348,324	486,298
5	Los Angeles, Calif.....	275,222		67,991	383,899	151,770	80,705	56,759	1,032,644	2,065,023	449,455	1,161,147
6	Cleveland, Ohio.....	162,015			122,808	46,489	31,575	17,978	591,902	797,499	239,254	347,375
7	St. Louis, Mo.....	106,293		26,715	37,534		20,238	59,883	34,713	1,375,495	107,574	417,915
8	Baltimore, Md.....	121,535			146,029		47,219	43,752	155,450	497,081	309,012	471,485
9	Boston, Mass.....	197,680		48,408	85,972			33,305	94,942	1,476,913	289,570	785,438
10	Pittsburgh, Pa.....	141,952			161,850	33,539	48,565	3,728	275,990	1,208,794	329,422	505,796
11	San Francisco, Calif.....	74,814	\$6,117		121,287	51,670	13,324	26,506	256,539	736,050	333,354	366,001
12	Milwaukee, Wis.....	114,496		25,982	58,674	62,364	62,144	43,361	78,793	778,988	216,897	317,534
13	Buffalo, N.Y.....	195,316		33,554	222,601	32,625	34,817	102,188	219,853	556,886	223,702	385,798

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

14	Washington, D.C.	\$96,736			\$30,733		\$548	\$181,020	\$143,979	\$742,953		\$186,872
15	Minneapolis, Minn.	53,046		\$12,344	36,321	\$18,963	12,710	100	95,758	475,861	\$114,667	145,267
16	New Orleans, La.	43,333			43,859	6,189	12,054	28,170	60,983	540,745	59,574	151,222
17	Cincinnati, Ohio	63,281	\$37,470		63,108	20,728	37,168	58,987	163,178	619,519	226,014	279,141
18	Newark, N.J.	112,940		78,095	22,303		7,106		58,166	680,586	310,974	575,175
19	Kansas City, Mo.	96,299	21,703		44,497	10,344	11,760	16,184	102,137	474,220	330,585	269,311
20	Seattle, Wash.	121,062		16,875	147,229	34,262		21,923	57,142	418,629	188,220	329,447
21	Indianapolis, Ind.	30,601		5,273	45,106		12,193		33,929	273,500	75,330	80,831
22	Rochester, N.Y.	80,676	13,064	16,095	93,255	10,903	46,724		34,945	543,574	203,801	226,320
23	Houston, Tex.	19,289		78,344	57,865	3,950		6,691	73,923	250,533	20,974	67,683
24	Jersey City, N.J.	139,483		85,338	20,880		5,689		41,941	728,302	376,405	220,299
25	Portland, Ore.	59,410		92,361	61,539	10,084	11,583	50	17,533	321,679	129,719	95,834
26	Louisville, Ky.	40,791			63,406	6,277	11,668	100	55,151	62,176	69,070	112,556

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

27	Toledo, Ohio	\$23,756			\$76,047	\$6,436	\$2,099	\$26,784	\$69,902		\$445	\$34,796
28	Columbus, Ohio	22,532			29,110	6,064	3,200	5,721	76,875		57,736	40,075
29	Oakland, Calif.	27,380	\$27,030	\$12,419	41,230	15,309	3,340		16,435		610	91,563
30	Denver, Colo.	48,609		6,312	129,406	4,395	7,359	249	28,224	\$378,228	106,305	205,070
31	Atlanta, Ga.	21,948		15,503	15,319		7,197		10,616		5,410	44,151
32	Dallas, Tex.	28,818	21,404	8,848	18,934	4,026	6,014	43,156	6,484		6,375	35,303
33	St. Paul, Minn.	27,220		14,130	56,897	17,629	8,312	35,486	44,863		82,464	93,394
34	Birmingham, Ala.	20,118			15,490	992	4,392		15,115		2,143	20,749
35	Akron, Ohio	15,744			9,977	1,631	2,223	6,355	95,037		21,818	47,804
36	Memphis, Tenn.	26,926		4,340	8,493	1,813	4,387		9,661	10,450		8,977
37	Providence, R.I.	29,914		15,798	114,174		9,612	25,449	9,012	19,705	38,915	62,186
38	San Antonio, Tex.	30,479		7,862	14,887	3,730	11,459		20,123		785	14,566
39	Omaha, Nebr.	38,779		16,231	38,955		304	8,146	41,852		7,648	38,094
40	Syracuse, N.Y.	31,521		13,443	40,565	6,382		23,233	46,608	27,678	38,549	71,073
41	Dayton, Ohio	13,412	14,047		8,538	2,336	3,077	18,302	64,735		33,372	45,260
42	Oklahoma City, Okla.	32,727	16,043	8,470	36,001	2,128	8,742		8,059		1,437	13,769
43	Worcester, Mass.	12,771		21,032	12,259	2,599	3,162	70,635			38,692	49,361
44	Richmond, Va.	28,051		7,818	64,277		10,598	23,106	49,136	128,904	23,353	73,992
45	Youngstown, Ohio	21,314			15,633		880		48,138		1,007	34,562
46	Grand Rapids, Mich.	15,591	11,307	10,775	38,631	1,629	1,059	529	15,147	12,775	12,859	26,296
47	Fort Worth, Tex.	23,954	14,601	3,995	25,250	635	3,112	4,481	7,037		917	21,428
48	Hartford, Conn.	27,204		3,467	56,847		10,701	35,797	87,706	4,205	61,381	86,565
49	Flint, Mich.	4,648	5,963	6,542	8,573		95		20,204		12,665	10,162
50	New Haven, Conn.	13,609		8,588	46,831	1,160	8,589	3,179	76,174	6,365	44,239	68,291
51	San Diego, Calif.	42,275	9,635	16,275	40,815	12,501	11,184	34,855	17,252		38,321	30,393

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	I.—GENERAL GOVERNMENT—continued										
		Executive branch—Continued						Judicial branch		Elections	General government buildings	
		Law	General executive					General municipal courts	All other			
			City manager	City clerk	City engineer and public works and service	Civil service	City planning			All other		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
52	Nashville, Tenn.....	\$30,996		\$3,276	\$21,701	\$17	\$8,210		\$8,625	\$7,999	\$2,922	\$20,017
53	Long Beach, Calif.....	34,240	\$11,887	17,991	47,145	9,151	146	\$296	26,688		16,515	66,637
54	Springfield, Mass.....	16,697		20,986	6,217	5,623	7,137	6,778			30,323	97,833
55	Tulsa, Okla.....	34,586			41,529		5,497		9,025	1,054	15,602	22,908
56	Bridgeport, Conn.....	17,709		14,605	26,332		1,473		56,744	3,490	35,285	17,940
57	Salt Lake City, Utah.....	16,893		10,293	93,245	1,073	16	75	30,151		7,870	28,317
58	Des Moines, Iowa.....	24,133		6,935	39,326	156	6,027	60	30,740		10,131	34,934
59	Scranton, Pa.....	33,379		5,075	29,854	2,386	340					19,361
60	Yonkers, N.Y.....	72,735		12,834	130,551	6,370	13,020	13,599	52,107		41,118	47,163
61	Jacksonville, Fla.....	27,035		7,980	37,375		275	4,146	8,478		2,613	22,418
62	Paterson, N.J.....	11,120		3,000	10,700		2,628	5,850	6,456	33,224	14,000	12,815
63	Albany, N.Y.....	22,251		4,300	26,772	3,049	14,723	5,892	16,213	24,904	51,454	57,998
64	Norfolk, Va.....	17,484	24,222	8,151	12,732	2,538	460	3,623	11,705	101,515	9,221	24,563
65	Trenton, N.J.....	11,554		9,716				868	10,054	13,847	4,110	41,707
66	Chattanooga, Tenn.....	9,510			17,968				9,675	1,752		17,813
67	Kansas City, Kans.....	26,365		7,604	7,082	1,786	756	146	4,138		24,460	17,697
68	Fort Wayne, Ind.....	7,311		4,815	34,206		4,902		9,038			11,877
69	Wichita, Kans.....	8,381	10,119	6,812	5,225		1,358		5,613		12,866	12,529
70	Erie, Pa.....	13,889		2,066	10,800	275	3,281	153	72			12,947
71	Camden, N.J.....	12,722	7,037		18,528			833	9,328	20,279	5,550	61,872

72	Elizabeth, N.J.	17,469	5,648	30,261	711	805	7,771	8,599	18,544
73	Spokane, Wash.	17,735	8,817	17,774	1,806	4,135	4,683	7,341	33,956
74	Fall River, Mass.	8,933	7,416	8,328	5,989	95	1,188	19,277	20,973
75	Cambridge, Mass.	12,156	19,753	10,913	270	1,071	7,921	33,686	48,238
76	New Bedford, Mass.	5,102	19,032	13,670	520	2,035	7,015	15,292	39,096
77	Reading, Pa.	20,672	6,525	9,941	269	1,064	100		30,374
78	Knoxville, Tenn.	9,552	9,782	10,354	696		6,121	5,464	9,001
79	South Bend, Ind.	8,360	9,145	18,122		2,175	3,590	10,779	10,936
80	Peoria, Ill.	15,059	3,714	20,987		3,126		5,499	15,022
81	Gary, Ind.	6,889	4,095	28,080		1,032	60	9,084	21,512
82	Tacoma, Wash.	18,840	5,818	46,451	5,290	15	6,848	3,223	14,388
83	Canton, Ohio	9,492		16,890	1,515	1,428	4,811	28,111	23,661
84	Miami, Fla.	18,752	7,400	24,504	4,744			1,850	1,093
85	Wilmington, Del.	8,612	5,762	48,644		2,050	310	20,954	2,918
86	Somerville, Mass.	5,582	15,901	13,714	600	3,629	15,879		25,080
87	Tampa, Fla.	20,113	8,662	9,598	3,737			3,770	13,381
88	Evansville, Ind.	6,189	6,139	22,118		7,975		6,000	9,996
89	El Paso, Tex.	5,032	6,562	20,409	1,207	3,022		6,101	1,243
90	Lynn, Mass.	12,627	8,981	15,786	94	1,453	7,805		17,875
91	Utica, N.Y.	16,052	9,752	52,817	2,234	2,344	5,152	23,631	24,878
92	Duluth, Minn. <sup>1</sup>	21,008	9,972	17,219	3,146	5,372	75	46,724	14,467
93	Waterbury, Conn.	33,958	14,995	10,916			23,911	31,288	28,271
94	Lowell, Mass.	13,231	11,144	13,716	878	67	8,889	4,783	28,312

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY										
		Total	Supervi- sion	Police de- partment	Fire department		Police and fire alarm	Militia and ar- mories	Register of deeds and mortgages	Inspection service		
					General ex- penditures	Water serv- ice				Building, plumbing, wiring, and boiler	Weights and meas- ures	All other
	Grand total .....	\$328,856,028	\$433,143	\$186,193,971	\$113,877,979	\$3,464,364	\$2,179,389	\$2,057,109	\$4,146,618	\$6,617,746	\$1,201,283	\$2,898,190
	Group I.....	213,175,611	265,766	131,054,751	63,569,605	1,179,579	1,295,019	1,864,853	3,082,437	3,897,713	685,360	2,592,594
	Group II.....	44,290,338	38,391	22,265,103	17,519,021	401,418	338,152	134,342	858,228	1,072,608	228,831	205,731
	Group III.....	71,390,079	128,986	32,874,117	32,789,353	1,883,367	546,218	57,914	205,953	1,647,425	287,092	99,865

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

1	New York, N.Y.....	\$90,337,353		\$58,640,041	\$23,647,318	\$428,310		\$1,759,971	\$1,295,849	\$1,101,024	\$84,006	\$1,934,896
2	Chicago, Ill.....	22,860,548		15,050,052	5,909,464		\$239,677		282,962	564,376	99,188	256,278
3	Philadelphia, Pa.....	16,131,326	\$117,206	10,822,118	4,059,961		305,875	27,000	276,829	195,176	201,257	79,893
4	Detroit, Mich.....	14,203,583	32,069	9,125,643	4,101,449	144,914			124,346	266,826	28,936	48,449
5	Los Angeles, Calif.....	13,500,139	55,362	6,352,928	4,828,331	480,000		155,691	284,721	415,107	44,535	53,607
6	Cleveland, Ohio.....	6,422,073		3,665,850	2,477,713				66,547	77,108	20,374	7,323
7	St. Louis, Mo.....	8,151,998	9,943	5,151,765	2,372,657		146,943	45,829	118,969	213,317	30,781	16,042
8	Baltimore, Md.....	7,437,162		4,421,528	2,799,642					93,271	17,602	29,919
9	Boston, Mass.....	10,577,279		6,007,149	3,879,864			18,335	197,178	317,949	46,797	57,410
10	Pittsburgh, Pa.....	5,280,339	46,060	2,695,697	1,937,712		154,427	13,718	131,241	172,787	33,285	32,570
11	San Francisco, Calif.....	7,321,727		3,470,075	3,286,317		181,973		109,363	150,563	25,808	19,933
12	Milwaukee, Wis.....	5,027,389	5,126	2,641,305	1,870,006		18,595	110,433		71,718	195,676	22,913
13	Buffalo, N.Y.....	5,924,695		3,010,600	2,399,171	107,760			122,714	134,533	29,878	13,079

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

14	Washington, D.C.	\$6,643,710		\$3,437,795	\$2,422,675		\$134,872	\$65,927	\$142,647	\$239,570	\$30,251	\$285
15	Minneapolis, Minn.	2,686,662		1,162,043	1,219,441			27,845	104,418	92,765	8,630	14,586
16	New Orleans, La.	3,417,698		1,524,572	1,359,051				81,591	61,118	10,725	19,495
17	Cincinnati, Ohio	2,788,110		1,307,083	1,255,907			1,985	37,915	83,567	8,704	24,700
18	Newark, N.J.	6,369,204		3,641,131	2,286,780				97,272	169,294	43,876	80,280
19	Kansas City, Mo.	2,402,958		1,288,264	874,717			2,682	105,683	68,546	17,366	6,729
20	Seattle, Wash.	3,333,182		1,422,755	1,549,029	\$72,500			62,311	67,017	14,100	
21	Indianapolis, Ind.	2,987,659	\$12,569	1,251,271	1,266,671	251,926	68,542		26,875	34,343	9,890	4,905
22	Rochester, N.Y.	3,036,277	17,685	1,245,306	1,208,578	64,272	103,429		144,794	37,085	34,961	5,420
23	Houston, Tex.	1,170,113		531,430	555,635		31,309	3,660		19,800		900
24	Jersey City, N.J.	5,075,889		3,307,675	1,553,235			1,312	40,240	91,972	32,440	39,484
25	Portland, Oreg.	2,585,003		1,080,744	1,332,405	12,720		15,120		76,493	5,919	3,412
26	Louisville, Ky.	1,813,873	8,137	1,065,033	634,897			15,811	14,482	31,038	11,969	5,535

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

27	Toledo, Ohio	\$1,787,169		\$920,742	\$839,767					\$29,069	\$4,853	
28	Columbus, Ohio	1,305,942		621,172	631,441					15,736	5,417	
29	Oakland, Calif.	2,327,857		1,029,671	1,014,167	\$164,620	\$51,133			60,276		
30	Denver, Colo.	2,112,240	\$21,540	915,222	914,962	100,197			\$52,661	53,922	3,300	\$1,800
31	Atlanta, Ga.	1,524,406		811,426	661,619			\$1,200		41,352	1,940	
32	Dallas, Tex.	1,372,245		559,558	751,182		30,052	2,000		25,834	1,945	
33	St. Paul, Minn.	1,816,848		702,399	900,248	73,008	55,951	12,467		54,763		
34	Birmingham, Ala.	1,164,041		510,038	517,006	100,212				23,038	6,493	130
35	Akron, Ohio	700,098		367,509	312,334					10,443		
36	Memphis, Tenn.	1,176,871		496,189	634,875					28,558	4,271	4,257
37	Providence, R.I.	2,753,599		1,352,137	1,149,523	142,683			32,098	54,488	8,856	43
38	San Antonio, Tex.	968,083		399,896	461,713					26,273	2,745	2,904
39	Omaha, Nebr.	1,487,656		601,446	667,352	129,216	23,501			45,271	4,606	
40	Syracuse, N.Y.	1,563,279	14,093	665,954	837,516					31,065	3,225	
41	Dayton, Ohio	855,726		430,188	395,248					16,859	7,836	
42	Oklahoma City, Okla.	1,002,138		435,192	426,748		4,500			24,197	1,920	7,717
43	Worcester, Mass.	2,008,178		1,021,033	907,158			2,527		41,380	25,689	8,792
44	Richmond, Va.	1,212,592	13,084	531,799	558,669		37,182	8,361		35,029	13,454	
45	Youngstown, Ohio	656,399		326,300	307,037					11,898	3,878	
46	Grand Rapids, Mich.	1,210,612		508,080	561,335	91,260				23,736	4,949	4,528
47	Fort Worth, Tex.	806,131		350,509	423,055	584				20,743	2,600	
48	Hartford, Conn.	1,826,614		918,221	784,659				48,522	65,339	8,762	
49	Flint, Mich.	756,547		376,867	354,820					16,722	2,346	1,444
50	New Haven, Conn.	1,734,191		876,878	753,390	493			35,803	28,320	13,097	
51	San Diego, Calif.	1,088,979	184	507,440	508,804					47,666		2,496

GENERAL TABLES

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TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY										
		Total	Supervision	Police department	Fire department		Police and fire alarm	Militia and armories	Register of deeds and mortgages	Inspection service		
					General expenditures	Water service				Building, plumbing, wiring, and boiler	Weights and measures	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
52	Nashville, Tenn.	\$998, 157	-----	\$430, 096	\$517, 428	-----	-----	-----	-----	\$24, 092	\$2, 548	\$2, 625
53	Long Beach, Calif.	1, 114, 236	-----	484, 891	529, 085	-----	-----	-----	-----	41, 917	-----	-----
54	Springfield, Mass.	1, 685, 663	-----	745, 290	871, 732	-----	-----	\$1, 457	-----	41, 951	14, 199	5, 650
55	Tulsa, Okla.	812, 246	-----	378, 697	396, 825	-----	-----	-----	-----	24, 213	-----	8, 048
56	Bridgeport, Conn.	1, 717, 725	-----	740, 136	697, 261	\$219, 186	-----	-----	\$30, 019	15, 441	7, 027	-----
57	Salt Lake City, Utah	518, 382	-----	272, 842	230, 374	-----	-----	-----	-----	11, 877	3, 258	-----
58	Des Moines, Iowa	860, 919	-----	301, 521	414, 581	112, 377	-----	-----	-----	27, 391	7	-----
59	Scranton, Pa.	916, 493	\$7, 779	375, 674	469, 245	20, 844	\$18, 985	-----	-----	13, 402	2, 040	2, 064
60	Yonkers, N.Y.	1, 635, 699	11, 414	988, 099	559, 705	-----	-----	-----	-----	53, 844	2, 989	12, 275
61	Jacksonville, Fla.	926, 505	-----	404, 894	404, 388	51, 047	-----	5, 000	-----	51, 035	3, 254	-----
62	Paterson, N.J.	1, 372, 907	-----	674, 895	565, 017	85, 528	-----	-----	-----	31, 486	1, 473	11, 649
63	Albany, N.Y.	1, 345, 407	14, 890	753, 198	523, 359	-----	-----	-----	-----	18, 423	3, 864	-----
64	Norfolk, Va.	1, 116, 270	7, 180	488, 635	519, 902	-----	-----	6, 937	-----	17, 053	5, 338	-----
65	Trenton, N.J.	1, 277, 595	-----	605, 775	566, 062	-----	-----	-----	-----	20, 579	5, 010	-----
66	Chattanooga, Tenn.	691, 271	-----	235, 982	364, 997	67, 333	-----	37	-----	13, 922	4, 172	-----
67	Kansas City, Kans.	672, 768	-----	238, 506	346, 490	48, 558	-----	1, 000	-----	8, 494	4, 440	-----
68	Fort Wayne, Ind.	677, 288	4, 681	280, 192	328, 811	-----	32, 665	-----	-----	24, 488	3, 014	-----
69	Wichita, Kans.	495, 104	-----	206, 994	222, 846	53, 226	-----	1, 926	-----	8, 490	-----	-----
70	Erie, Pa.	518, 049	-----	235, 517	261, 385	-----	2, 775	1, 000	-----	14, 968	1, 960	-----
71	Camden, N.J.	955, 046	-----	513, 921	412, 342	-----	4, 950	-----	-----	11, 545	2, 341	4, 413
72	Elizabeth, N.J.	1, 071, 486	-----	521, 473	411, 582	102, 142	-----	-----	-----	19, 208	3, 111	5, 798
73	Spokane, Wash.	618, 044	-----	237, 717	318, 603	27, 000	-----	-----	-----	16, 173	3, 670	-----
74	Fall River, Mass.	722, 401	-----	384, 147	320, 030	-----	-----	58	-----	6, 834	5, 441	1, 823
75	Cambridge, Mass.	1, 146, 716	-----	571, 803	469, 036	-----	57, 479	2, 988	-----	22, 045	10, 613	7, 933
76	New Bedford, Mass.	885, 867	-----	455, 895	396, 872	-----	-----	826	-----	20, 711	10, 993	-----

77	Reading, Pa.	425,260		260,102	133,991		17,481		12,019	1,667	
78	Knoxville, Tenn.	520,198	5,717	241,301	260,382				8,227	2,057	
79	South Bend, Ind.	550,877	6,756	217,306	276,445	10,000	21,628		14,821	2,168	
80	Peoria, Ill.	443,736	840	208,707	180,681	25,425	10,499		13,715	1,557	1,366
81	Gary, Ind.	557,751	4,411	260,424	239,993	38,348			9,430	1,995	
82	Tacoma, Wash.	747,411		230,644	391,868	78,000	25,975		11,042	1,896	
83	Canton, Ohio	323,907		152,746	165,468				3,496	2,073	
84	Miami, Fla.	660,632	4,026	327,569	299,185				16,862	4,524	
85	Wilmington, Del.	714,702		364,669	335,463				8,368		
86	Somerville, Mass.	801,052		363,572	376,613		45,406	1,486	7,335	6,640	
87	Tampa, Fla.	594,458		314,757	217,420	29,691	3,211		21,252	3,000	
88	Evansville, Ind.	653,713	5,810	293,148	312,111	20,000	7,079		14,015	1,550	
89	El Paso, Tex.	513,472		195,701	272,938	15,456			14,130	2,323	
90	Lynn, Mass.	806,760		328,264	425,851			2,691	39,274	8,211	
91	Utica, N.Y.	863,502	6,581	335,385	392,980	63,933			12,227	3,716	
92	Duluth, Minn. <sup>1</sup>	642,071		285,515	331,780			4,000	15,076		2,110
93	Waterbury, Conn.	845,962		372,610	429,480	13,000			15,431	3,227	
94	Lowell, Mass.	743,840		359,041	354,118			1,953	19,146	7,514	

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE II.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued				III.—CONSERVATION OF HEALTH								
		Other protection to person and property				Total	Supervision	Vital statistics	Prevention and treatment of communicable diseases		Conservation of child life		Food regulation and inspection	Other conservation of health
		Pounds	Examining engineers and plumbers	Humane societies	All other				Tuberculosis	All other	Medical work for school children	All other		
	Grand total.....	\$500,613	\$90,561	\$781,647	\$4,413,415	\$42,044,782	\$3,845,615	\$709,274	\$14,220,307	\$8,677,085	\$6,687,565	\$4,212,462	\$3,473,732	\$218,742
	Group I.....	264,465	72,490	512,782	2,838,197	25,938,851	2,022,697	432,999	9,328,596	5,340,516	3,430,703	3,286,755	1,928,310	168,275
	Group II.....	70,221	4,968	223,445	929,879	7,382,927	720,235	107,951	3,151,551	1,191,381	1,182,704	461,578	564,527	3,000
	Group III.....	165,927	13,103	45,420	645,339	8,723,004	1,102,683	168,324	1,740,160	2,145,188	2,074,158	464,129	980,895	47,467

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

1	New York, N.Y.....		\$8,144	\$433,200	\$1,004,594	\$7,783,143	\$631,887	\$176,915	\$2,149,827	\$1,319,882	\$1,009,997	\$1,749,734	\$744,901	
2	Chicago, Ill.....	\$36,228	24,038		398,285	3,503,023	480,610	7,452	1,729,996	706,840	168,223	144,867	178,395	\$86,640
3	Philadelphia, Pa.....		5,000	1,880	39,131	1,471,815	115,290	19,800	227,351	547,183	408,758	108,833	44,600	
4	Detroit, Mich.....	50,084			280,867	3,539,116	210,987	30,402	1,393,232	1,288,860	335,225	151,750	128,660	
5	Los Angeles, Calif.....	61,530	21,158	6,780	740,389	1,772,837	163,494	14,683	602,514	262,902	386,116	148,392	113,101	81,635
6	Cleveland, Ohio.....	16,339		46,071	44,748	1,313,217	12,724	12,476	683,403	124,478	208,563	151,127	120,446	
7	St. Louis, Mo.....	9,054	1,285		35,413	1,185,045	66,907	14,477	481,435	265,690	185,723	90,252	80,561	
8	Baltimore, Md.....	46,463			28,737	516,734	65,972	14,577	10,071	237,218	8,591	71,772	108,533	
9	Boston, Mass.....	5,837			46,760	1,751,730	67,332	80,219	863,572	91,669	222,085	313,200	113,653	
10	Pittsburgh, Pa.....	13,430		2,000	47,412	760,245	33,077	11,988	212,419	171,170	92,661	159,202	79,728	
11	San Francisco, Calif.....	18,000			59,695	516,985	66,951	14,356	147,945	29,741	123,765	80,284	53,943	
12	Milwaukee, Wis.....	7,500	6,100		34,822	826,502	74,168	18,929	345,333	161,900	109,653	37,871	78,648	
13	Buffalo, N.Y.....		6,765	22,851	77,344	998,459	33,298	16,725	481,498	132,983	171,343	79,471	83,141	

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

14	Washington, D.C.	\$8,596	\$744		\$160,348	\$584,718	\$35,604	\$13,479	\$159,063	\$170,631	\$97,317	\$53,730	\$54,894	
15	Minneapolis, Minn.			\$6,392	50,542	921,841	26,905	6,796	678,542	26,346	160,171		23,081	
16	New Orleans, La.	21		1,600	359,525	287,264	36,949	18,291	2,400	93,442	47,212	7,000	81,970	
17	Cincinnati, Ohio.	15,381	435	19,323	13,110	691,093	26,882	7,117	463,427	1,943	29,914	132,921	28,889	
18	Newark, N.J.	10,000			40,571	1,299,828	154,676	8,600	336,770	378,389	261,515	71,402	88,476	
19	Kansas City, Mo.	1,830	1,320		35,821	283,288	37,078	7,246	102,488	33,828	40,940		61,708	
20	Seattle, Wash.	4,910		19,505	121,054	598,766	62,152	2,897	282,392	152,429	49,383	18,753	30,760	
21	Indianapolis, Ind.	6,768	180	6,877	46,842	438,003	55,289	1,000	212,643	8,297	81,155	53,544	23,075	\$3,000
22	Rochester, N.Y.		2,289	147,748	24,710	736,648	89,653	8,669	322,507	135,032	133,390	34,000	13,397	
23	Houston, Tex.	15,419			11,960	156,072	22,026	2,657	72,574	12,665	23,367		22,783	
24	Jersey City, N.J.			8,000	1,531	768,190	102,742	22,617	214,681	140,880	177,420	90,228	19,622	
25	Portland, Oreg.			14,000	44,190	184,920	35,291	4,584	15,013	28,123	49,649		52,260	
26	Louisville, Ky.	7,296			19,675	432,296	34,888	3,998	289,051	9,376	31,271		63,612	

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

27	Toledo, Ohio.	\$5			\$2,733	\$113,081	\$15,500	\$2,164		\$44,029	\$13,266		\$38,122	
28	Columbus, Ohio.		\$530		31,646	75,056	11,182	2,790		4,987	17,671	\$13,818	24,608	
29	Oakland, Calif.	7,329	165		496	122,188	9,222	13,603	\$663	14,109	28,851	655	55,085	
30	Denver, Colo.	1,200	744		46,692	229,142	34,533	3,203		17,267	75,797	2,779	40,391	
31	Atlanta, Ga.	3,853			3,016	252,746	19,719			120,330	46,453	35,990	20,354	
32	Dallas, Tex.	1,674				107,591	7,168	4,926		22,706	27,987		13,000	31,804
33	St. Paul, Minn.	1,493		\$2,400	14,119	140,694	10,476	6,548		15,651	35,957	56,985	15,077	
34	Birmingham, Ala.	7,124				119,878	9,427	7,961		24,575	5,921	23,899	11,870	\$3,614
35	Akron, Ohio.				9,812	96,934	9,547			20,231	43,491		23,665	
36	Memphis, Tenn.	2,047	822		5,852	219,460	23,183	3,210		85,898	29,682		35,297	
37	Providence, R.I.	4,991	2,953	500	5,327	480,813	23,958	12,780		5,783	324,616	76,506	18,418	18,752
38	San Antonio, Tex.	9,479			65,073	102,439	21,614	2,446			3,660	20,278	4,181	50,260
39	Omaha, Nebr.	11,022	90		5,152	97,071	21,718	1,600		3,700	27,699	35,574	6,780	
40	Syracuse, N.Y.		369	1,300	9,757	220,054	31,066	5,884		7,781	69,448	73,345	5,939	18,238
41	Dayton, Ohio.			135	5,460	43,093	11,721	1,000			4,855	8,425	17,092	8,353
42	Oklahoma City, Okla.	4,344	1,020		96,500	58,479	5,509	2,820			11,118	14,390	1,980	22,662
43	Worcester, Mass.	1,200			399	396,753	24,722	1,567		163,393	145,837	44,155	1,900	15,179
44	Richmond, Va.	4,855	100	500	9,559	251,572	17,480	3,144		118,063	17,748	44,980	27,076	23,081
45	Youngstown, Ohio.			1,104	6,182	57,927	8,547	1,500			12,795	18,480		16,605
46	Grand Rapids, Mich.	6,609	496		9,619	283,023	21,352			136,447	35,653	57,791	13,669	18,111
47	Fort Worth, Tex.	3,600			5,040	98,226	21,380	1,500		17,100	13,000	29,746		15,500
48	Hartford, Conn.	831			280	319,783	12,322	10,018		13,725	126,059	101,495	34,681	21,483
49	Flint, Mich.	3,126			1,222	96,170	12,708	1,204			20,893	39,652	5,928	15,785
50	New Haven, Conn.	2,063	644		23,503	176,341	34,377	9,195		36,250	25,023	48,431	8,180	14,885
51	San Diego, Calif.	5,224	62		17,103	130,299	13,429	4,206			30,450	54,582	11,862	15,770

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	II.—PROTECTION TO PERSON AND PROPERTY—continued				III.—CONSERVATION OF HEALTH								
		Other protection to person and property				Total	Supervision	Vital statistics	Prevention and treatment of communicable diseases		Conservation of child life		Food regulation and inspection	Other conservation of health
		Pounds	Examining engineers and plumbers	Humane societies	All other				Tuberculosis	All other	Medical work for school children	All other		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
52	Nashville, Tenn.....	\$5,360	\$200	\$6,308	\$9,500	\$115,716	\$15,243	\$1,124	\$27,809	\$23,771	\$9,140	\$21,075	\$17,554	-----
53	Long Beach, Calif.....	5,525	-----	-----	52,818	65,955	14,895	1,596	-----	4,696	32,739	-----	12,029	-----
54	Springfield, Mass.....	-----	-----	-----	5,384	223,782	14,756	1,665	91,838	36,793	68,481	-----	10,249	-----
55	Tulsa, Okla.....	-----	863	-----	3,600	104,459	5,215	-----	-----	13,882	44,941	-----	7,200	\$33,221
56	Bridgeport, Conn.....	6,357	-----	-----	2,298	195,659	32,578	7,563	12,546	71,989	33,050	33,050	4,883	-----
57	Salt Lake City, Utah.....	31	-----	-----	-----	69,867	20,753	3,879	-----	17,217	8,805	2,775	16,438	-----
58	Des Moines, Iowa.....	-----	443	-----	4,599	29,664	10,259	-----	-----	4,300	6,170	-----	8,935	-----
59	Scranton, Pa.....	3,578	95	-----	2,787	71,491	9,311	-----	-----	16,139	37,475	-----	8,566	-----
60	Yonkers, N.Y.....	3,129	1,097	-----	920	325,833	72,161	3,884	59,458	84,019	69,546	21,412	15,353	-----
61	Jacksonville, Fla.....	3,741	-----	3,146	-----	99,341	23,140	-----	-----	13,377	19,175	18,932	24,717	-----
62	Paterson, N.J.....	2,781	168	-----	-----	145,517	33,349	3,620	27,727	27,033	39,023	6,965	7,800	-----
63	Albany, N.Y.....	-----	540	-----	26,896	163,669	55,959	6,275	1,500	32,322	57,934	-----	9,679	-----
64	Norfolk, Va.....	6,623	-----	10,157	28,319	94,391	19,991	1,300	35,699	10,252	17,565	-----	9,584	-----
65	Trenton, N.J.....	9,104	-----	-----	1,425	228,089	21,637	4,790	64,063	43,098	36,995	41,710	15,796	-----
66	Chattanooga, Tenn.....	-----	70	4,758	-----	44,659	13,719	-----	24,000	1,884	3,229	41	1,757	29
67	Kansas City, Kans.....	-----	110	665	24,505	47,088	12,149	1,128	-----	9,481	11,455	-----	11,225	1,650
68	Fort Wayne, Ind.....	-----	-----	1,800	1,637	35,670	6,196	-----	-----	10,364	14,390	-----	4,720	-----
69	Wichita, Kans.....	-----	-----	1,622	-----	44,742	11,502	-----	-----	1,219	26,898	-----	5,123	-----
70	Erie, Pa.....	-----	90	-----	354	91,345	12,395	-----	-----	22,944	51,236	1,049	3,721	-----
71	Camden, N.J.....	4,306	28	1,200	-----	93,431	8,865	1,026	2,147	49,898	28,554	691	2,250	-----

72	Elizabeth, N.J.	3,925		28	4,219	89,471	7,285			28,035	27,674	14,006	12,471	
73	Spokane, Wash.	6,719	339		7,823	56,248	12,506			19,874	16,476		7,392	
74	Fall River, Mass.				4,068	172,795	15,299	932	96,384	36,062	19,410		4,708	
75	Cambridge, Mass.				4,819	190,710	10,859		67,305	49,222	40,957	6,880	15,487	
76	New Bedford, Mass.	118			452	192,592	20,641	968	102,562	21,297	20,951	17,918	8,255	
77	Reading, Pa.					77,587	6,186			7,937	29,905	26,372	7,187	
78	Knoxville, Tenn.	515		979	1,020	93,437	15,972	846	46,564	9,719	13,481	344	6,511	
79	South Bend, Ind.	1,753				56,012	5,785			14,440	31,524		4,263	
80	Peoria, Ill.		496		450	120,317	5,354	1,080	83,335	11,339	15,099		4,200	
81	Gary, Ind.	3,150				39,281	6,606			1,305	28,817	558	1,995	
82	Tacoma, Wash.	1,683			6,303	45,233	9,003	1,353		11,959	14,079	1,302	7,537	
83	Canton, Ohio			124		37,993	9,492			6,730	13,528		8,243	
84	Miami, Fla.	742	224		7,500	60,667	16,517	1,725		25,671			16,754	
85	Wilmington, Del.	3,400			2,802	34,271	11,651			2,142	16,850		3,628	
86	Somerville, Mass.					167,872	17,589	1,549	77,279	33,276	25,232		12,947	
87	Tampa, Fla.	1,640		1,200	2,287	54,829	15,847	1,500	10,950	9,280	2,365	2,438	12,449	
88	Evansville, Ind.					54,650	5,764	1,300		8,204	31,355	3,900	4,127	
89	El Paso, Tex.	3,217			9,707	78,353	10,207	2,677		40,572	12,430	1,660	10,807	
90	Lynn, Mass.	2,100			369	164,219	14,988	665	92,813	33,869	15,433	500	5,951	
91	Utica, N.Y.	1,265	345	460	46,610	89,024	8,092	3,961	9,150	15,245	36,682	4,420	10,874	600
92	Duluth, Minn.	1,146		600	1,844	70,147	6,623	570	2,679	21,425	24,308	1,619	12,923	
93	Waterbury, Conn.	1,950			3,414	64,729	11,124	7,746	10,965	9,230	19,315	2,944	3,405	
94	Lowell, Mass.				2,068	133,396	13,360	333	4,065	80,285	16,969	10,435	7,949	

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE II.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	IV.—SANITATION, OR PROMOTION OF CLEANLINESS					V.—HIGHWAYS							
		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Super-vision	Roadways	Snow and ice removal	Street lighting	Water-ways	Repair for compensation
	Grand total.....	\$117,965,186	\$19,699,773	\$34,700,230	\$58,148,550	\$700,410	\$4,716,223	\$127,750,371	\$1,886,854	\$73,495,451	\$4,131,161	\$42,839,303	\$748,622	\$4,648,980
	Group I.....	83,290,531	12,843,363	25,227,941	42,345,880	264,447	2,608,900	78,996,376	1,096,717	45,995,025	2,983,662	25,673,086	581,288	2,666,598
	Group II.....	13,784,197	2,852,924	3,712,565	6,171,299	147,370	900,039	21,356,504	378,496	13,109,592	415,417	6,191,874	91,322	1,169,803
	Group III.....	20,890,458	4,003,486	5,759,724	9,631,371	288,593	1,207,284	27,397,491	411,641	14,390,834	732,082	10,974,343	76,012	812,579
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N.Y.....	\$42,596,015	\$4,324,986	\$13,116,403	\$24,611,394	-----	\$513,232	\$29,895,841	\$256,016	\$18,125,737	\$2,413,439	\$7,964,882	-----	\$1,135,767
2	Chicago, Ill.....	9,321,848	3,292,801	2,295,800	3,335,900	\$24,358	372,980	12,042,836	76,154	8,220,767	88,573	3,437,071	-----	220,271
3	Philadelphia, Pa.....	4,572,035	137,555	1,921,221	2,397,112	6,252	169,895	5,538,029	172,789	2,476,904	1,000	2,761,832	\$62,008	63,496
4	Detroit, Mich.....	4,422,414	457,793	2,555,711	1,265,405	34,187	129,318	3,620,412	58,738	1,752,412	8,994	1,540,946	-----	259,322
5	Los Angeles, Calif.....	2,851,768	380,197	1,096,665	1,036,458	31,118	307,330	6,452,463	284,306	3,258,391	-----	2,709,319	-----	200,447
6	Cleveland, Ohio.....	1,885,614	269,387	248,886	1,167,811	-----	199,530	2,592,376	-----	1,679,852	26,737	457,747	74,679	353,861
7	St. Louis, Mo.....	1,444,522	322,778	623,670	314,293	5,913	177,868	2,431,276	53,516	897,165	-----	1,361,241	-----	119,354
8	Baltimore, Md.....	3,194,573	488,894	607,862	1,937,250	25,709	134,858	4,440,539	14,700	2,561,870	-----	1,463,324	199,636	201,009
9	Boston, Mass.....	3,890,802	763,961	439,432	2,476,829	46,580	164,000	3,040,399	-----	1,801,179	194,300	1,024,434	-----	20,486
10	Pittsburgh, Pa.....	2,132,129	70,271	555,751	1,267,062	73,950	165,095	2,685,893	123,031	1,800,154	-----	703,729	17,259	35,660
11	San Francisco, Calif.....	829,354	284,315	322,223	8,511	-----	14,305	1,483,698	33,018	726,741	-----	723,039	-----	-----
12	Milwaukee, Wis.....	3,899,737	1,910,636	722,491	1,152,760	9,880	103,970	1,887,762	24,389	1,209,801	20,483	498,059	104,105	30,925
13	Buffalo, N.Y.....	2,249,720	139,789	541,817	1,405,095	6,500	156,519	2,884,852	-----	1,484,552	230,136	1,020,563	123,601	26,000

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

14	Washington, D.C.	\$2,135,292	\$452,211	\$644,120	\$963,956	\$22,907	\$52,098	\$3,100,887	\$216,180	\$1,288,098	\$25,000	\$899,053		\$672,556
15	Minneapolis, Minn.	784,442	187,335	259,751	273,376	2,769	61,211	2,059,925	57,472	1,449,955	106,952	425,177	\$2,820	17,549
16	New Orleans, La.	1,183,531	432,706	240,032	408,562		42,231	1,504,829		1,128,100		358,678	2,500	15,551
17	Cincinnati, Ohio	951,137	175,681	331,686	308,062	15,097	60,611	1,977,517		1,168,612		744,516		64,389
18	Newark, N.J.	2,230,556	549,531	656,573	722,684	24,360	277,408	1,249,077		586,439	31,600	456,548		174,490
19	Kansas City, Mo.	769,147	5,948	267,893	432,778	7,181	55,347	1,891,637		1,194,037	114	625,407		72,079
20	Seattle, Wash.	1,000,812	124,126	99,418	716,256	16,845	44,167	2,029,821	39,693	1,471,927		438,750	70,835	8,616
21	Indianapolis, Ind.	660,449	213,703	130,945	238,019	5,282	22,500	1,055,830	10,172	733,527		310,051		2,080
22	Rochester, N.Y.	1,417,622	172,470	177,572	1,000,090	19,594	47,896	2,153,657	12,445	1,178,456	241,048	715,626	3,067	3,015
23	Houston, Tex.	388,331	180,584	31,879	163,900		11,968	856,822	13,469	684,369		158,984		
24	Jersey City, N.J.	1,124,340	63,253	503,596	460,021		97,470	1,121,922		773,651	2,828	345,443		
25	Portland, Oreg.	536,664	83,969	271,425	46,814	29,455	105,001	1,193,708	20,790	723,428	7,875	300,842	12,000	128,773
26	Louisville, Ky.	601,874	211,407	97,675	269,781	3,880	22,131	1,160,872	8,275	728,993		412,799	100	10,705

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

27	Toledo, Ohio	\$471,520	\$70,188	\$186,530	\$189,589	\$5,000	\$20,213	\$1,604,141		\$805,789	\$30,000	\$766,280		\$2,072
28	Columbus, Ohio	449,630	60,243	141,281	229,812	6,272	12,022	441,502		419,595		21,907		21,907
29	Oakland, Calif.	321,585	44,126	174,758	67,317		35,384	707,258	\$46,339	369,098		240,308		51,513
30	Denver, Colo.	466,330	44,953	350,706	13,500	5,802	51,369	1,073,029	35,351	642,285	31,110	293,686		70,597
31	Atlanta, Ga.	551,987	75,621	197,441	248,898		30,027	539,188		227,195		268,010		43,983
32	Dallas, Tex.	395,267	81,105	71,453	224,172	1,974	16,563	293,961	2,793	114,360		141,933		34,875
33	St. Paul, Minn.	286,340	94,900	114,269	75,558		1,613	674,190		282,758	86,521	293,756		11,155
34	Birmingham, Ala.	280,217	26,871	49,437	189,181	1,825	12,903	352,357		166,098		168,584		17,675
35	Akron, Ohio	353,007	86,057	163,150	98,781		5,019	721,176		470,300		230,864		30,012
36	Memphis, Tenn.	390,965	73,470	68,307	217,262		31,926	425,029		187,071		205,853		32,105
37	Providence, R.I.	782,170	285,201	204,563	223,646	39,576	29,184	815,661	20,431	438,694	15,317	272,156		69,063
38	San Antonio, Tex.	455,132	102,780	198,107	98,814		55,431	395,440	1,000	271,764		100,000		22,676
39	Omaha, Nebr.	194,008	47,603	43,470	78,288	4,000	20,647	457,124		180,435	26,082	210,522		40,085
40	Syracuse, N.Y.	555,298	80,750	164,032	238,670	11,486	10,360	708,601		273,332	121,075	304,988		9,206
41	Dayton, Ohio	443,820	205,704	42,774	179,775	4,172	11,395	324,629	3,532	190,776		130,321		
42	Oklahoma City, Okla.	372,057	157,826	101,102	99,793		13,336	199,803	3,000	106,679		86,000		4,124
43	Worcester, Mass.	391,168	88,259	98,765	175,538	10,073	18,533	1,178,208	27,120	753,129	72,168	301,573		24,218
44	Richmond, Va.	405,045	52,776	80,158	245,983		26,128	448,179		303,145	4,728	97,377	\$13,369	29,560
45	Youngstown, Ohio	166,325	19,708	49,628	87,163		9,826	376,536	6,056	212,651		152,450		5,379
46	Grand Rapids, Mich.	255,181	109,709	61,338	77,437	4,075	2,622	298,878		141,480	3,333	142,415		11,650
47	Fort Worth, Tex.	255,527	66,934	63,137	112,932		12,524	285,912		172,848		113,064		
48	Hartford, Conn.	678,357	33,781	225,509	367,744	23,836	27,487	633,371		405,391	23,844	203,917		219
49	Flint, Mich.	226,748	71,856	25,888	124,482	1,980	2,542	216,846		84,848	4,530	127,366		102
50	New Haven, Conn.	289,907	65,590	113,761	80,988	7,000	22,568	377,628	5,317	188,425	13,855	169,669		362
51	San Diego, Calif.	285,157	45,510	67,873	164,872	6,902		496,343		242,817		244,763		

GENERAL TABLES

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	IV.—SANITATION, OR PROMOTION OF CLEANLINESS—continued						V.—HIGHWAYS—continued						
		Total	Sewers and sewage disposal	Street cleaning	Other refuse collection and disposal	Public convenience stations	Other sanitation	Total	Super-vision	Roadways	Snow and ice removal	Street lighting	Water-ways	Repair for compensation
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
52	Nashville, Tenn.	\$235,809	\$5,453	\$58,986	\$125,276		\$46,094	\$297,343		\$220,397		\$65,964		\$10,982
53	Long Beach, Calif.	517,342	34,505	72,038	198,333	\$14,108	198,358	376,613	\$10,797	222,067		138,584		5,165
54	Springfield, Mass.	654,493	39,408	156,661	422,969	16,147	19,305	595,806		225,358	\$66,197	259,837		44,414
55	Tulsa, Okla.	174,735	31,161	81,447	62,127			225,363		128,171		97,192		
56	Bridgeport, Conn.	488,769	94,582	93,333	267,858	2,383	30,613	655,572		508,375	5,793	141,336		68
57	Salt Lake City, Utah.	105,162	42	33,743	60,024	3,258	8,095	331,410	6,520	207,495	17,359	95,705		4,331
58	Des Moines, Iowa.	220,992	63,037	64,855	71,377	7,461	14,262	458,243	8,447	189,520	11,066	236,600		12,580
59	Scranton, Pa.	297,925	39,705	61,124	185,672	11,424		311,738	4,000	159,893	2,504	95,493		49,848
60	Yonkers, N. Y.	962,543	77,550	126,482	685,261		73,250	387,193		117,431		261,457		8,305
61	Jacksonville, Fla.	346,187	99,947	46,940	160,322	1,556	37,422	464,529	47,306	217,223		200,000		
62	Paterson, N. J.	285,171	49,210	21,695	194,804	2,000	17,462	190,259	3,500	35,877		141,578		9,304
63	Albany, N. Y.	526,747	84,239	333,640	56,832	5,008	46,978	517,878		115,399	29,948	310,038	\$60,931	1,562
64	Norfolk, Va.	233,552	66,898	106,834	106,517	1,535	11,768	185,481		91,645		93,736	100	
65	Trenton, N. J.	341,357	96,658	100,945	122,456	16,500	4,798	401,585		178,279	8,017	204,134		11,155
66	Chattanooga, Tenn.	132,950	20,081	24,795	73,390		14,084	239,383		122,374		116,907		102
67	Kansas City, Kans.	86,499	9,324	28,007	39,968		9,200	144,819		65,185		78,914		720
68	Fort Wayne, Ind.	152,382	25,707	41,946	66,344	1,500	16,885	152,491	8,700	90,631		49,010		4,150
69	Wichita, Kans.	123,261	19,489	35,134	60,502		8,136	145,883	5,457	62,914		67,698		9,814
70	Erie, Pa.	162,987	41,699	39,849	76,990	3,849	600	187,735		6,500	10,000	112,089		6,908
71	Camden, N. J.	185,550	41,799	43,679	97,570		2,502	232,724	18,035	47,456		164,157		3,076
72	Elizabeth, N. J.	266,508	35,380	151,518	74,870		4,740	231,093	6,450	101,008	4,328	116,164		3,143
73	Spokane, Wash.	100,424	28,667	82,123	67,802	3,720	8,112	347,942		236,424		101,063		10,455
74	Fall River, Mass.	93,311	23,252	8,052	54,690	3,817	3,500	213,840	7,207	78,855	1,072	126,359		347
75	Cambridge, Mass.	604,360	100,029	137,574	354,035		12,722	412,352		238,126	13,520	147,900		
76	New Bedford, Mass.	265,588	48,595	38,434	157,356	20,224	979	232,791	13,786	90,541	3,527	114,296		10,641

77	Reading, Pa.	148,373	47,394	38,115	54,036	7,028	1,800	368,966		213,391		108,962		46,613
78	Knoxville, Tenn.	111,150	15,620	29,575	57,539		8,416	242,822		148,405		94,417		
79	South Bend, Ind.	64,377	9,506	10,161	43,545		1,165	348,061	4,551	288		195,647		
80	Peoria, Ill.	271,814	125,576	53,264	89,058		3,616	195,444		104,592		90,852		
81	Gary, Ind.	118,244	23,949	66,285	26,015		1,995	152,176	3,285	60,212		88,679		
82	Tacoma, Wash.	226,257	51,971	48,704	115,171	8,949	1,462	435,701		337,046	2,259	80,000		
83	Canton, Ohio	100,354	42,633	18,260	36,860		2,601	220,330		197,320		23,510		
84	Miami, Fla.	255,727	46,384	34,655	133,244	1,200	40,244	386,397		141,098		245,299		
85	Wilmington, Del.	299,399	20,525	74,681	192,147	706	11,340	198,955		76,089		110,553		12,313
86	Somerville, Mass.	364,642	78,704	41,948	242,493		1,497	375,335	7,758	227,833		136,227		3,517
87	Tampa, Fla.	296,215	37,055	39,106	206,707		13,347	339,212		149,335		184,507		5,370
88	Evansville, Ind.	80,707	16,862	29,169	32,468		2,208	152,330	8,906	74,212		69,212		
89	El Paso, Tex.	131,218	24,055	37,514	61,856	2,711	5,082	148,598		77,530		71,068		
90	Lynn, Mass.	298,445	99,977	14,997	171,222	196	12,053	321,286	7,127	134,432	18,291	160,894		542
91	Utica, N.Y.	266,319	9,685	61,494	181,592	5,184	8,454	352,900	4,580	165,399	21,106	161,815		
92	Duluth, Minn. <sup>1</sup>	99,983	34,347	34,729	12,936		17,971	286,767	1,493	159,987	27,300	91,875	1,612	4,500
93	Waterbury, Conn.	120,886	24,370	44,134	44,271	4,935	3,176	516,409	27,010	350,251	16,557	122,475		116
94	Lowell, Mass.	198,996	25,985	35,659	126,761	9,221	1,370	369,346	10,612	171,382	40,357	146,995		

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS											
		Total	Supervi- sion	Charities				Hospitals			Corrections		
				Care of poor		Care of children	Other charities	General		Special	For adults	For minors	Probation boards and officers
				Outdoor	In insti- tutions			City	All other				
	Grand total.....	\$234, 419, 251	\$2, 934, 219	\$118, 297, 158	\$10, 730, 408	\$16, 195, 263	\$1, 147, 771	\$45, 928, 729	\$8, 581, 367	\$10, 786, 106	\$11, 934, 432	\$4, 830, 160	\$3, 053, 638
	Group I.....	157, 291, 229	1, 827, 927	74, 858, 916	7, 218, 986	12, 407, 714	582, 295	33, 550, 657	5, 336, 260	6, 423, 173	8, 859, 317	3, 516, 295	2, 409, 684
	Group II.....	38, 326, 405	459, 141	16, 286, 643	1, 533, 260	2, 840, 782	412, 339	8, 097, 969	1, 010, 493	3, 909, 406	2, 406, 752	872, 080	497, 540
	Group III.....	38, 801, 617	647, 151	27, 151, 599	1, 978, 162	946, 767	153, 137	4, 280, 103	2, 234, 614	453, 522	668, 363	141, 785	146, 414
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.....	\$59, 872, 416	\$338, 544	\$23, 964, 018	\$1, 164, 990	\$8, 586, 732	\$90, 231	\$16, 940, 211	\$3, 458, 452	\$920, 901	\$3, 083, 490	\$467, 085	\$857, 762
2	Chicago, Ill.....	6, 509, 226	-----	1, 418, 143	530, 874	301, 483	4, 449	2, 508, 439	20, 000	19, 351	1, 024, 343	431, 306	200, 838
3	Philadelphia, Pa.....	10, 267, 224	37, 098	3, 459, 623	585, 838	128, 871	41, 823	1, 960, 443	156, 779	1, 528, 417	1, 015, 845	1, 193, 330	159, 157
4	Detroit, Mich.....	13, 661, 511	119, 843	8, 576, 086	707, 945	369, 989	-----	1, 112, 627	714, 048	1, 283, 923	455, 988	174, 878	146, 184
5	Los Angeles, Calif.....	9, 402, 759	55, 810	4, 090, 305	746, 856	408, 346	182, 628	2, 348, 151	-----	167, 977	813, 879	240, 774	348, 033
6	Cleveland, Ohio.....	6, 328, 164	14, 785	3, 922, 972	704, 497	487, 994	-----	226, 222	-----	604, 968	160, 135	136, 588	70, 063
7	St. Louis, Mo.....	3, 837, 479	22, 777	540, 860	161, 789	267, 646	34, 923	1, 251, 215	-----	1, 027, 738	291, 181	184, 753	54, 597
8	Baltimore, Md.....	5, 384, 950	21, 436	3, 431, 245	50, 342	103, 987	-----	968, 099	4, 872	410, 994	139, 538	220, 680	33, 757
9	Boston, Mass.....	16, 290, 680	358, 540	11, 262, 513	728, 792	293, 186	34, 378	2, 818, 817	-----	-----	531, 181	29, 233	234, 040
10	Pittsburgh, Pa.....	4, 633, 483	127, 089	2, 166, 519	828, 339	-----	72, 343	-----	-----	268, 619	482, 432	672, 650	15, 492
11	San Francisco, Calif.....	4, 408, 058	47, 910	1, 431, 887	461, 459	683, 759	-----	1, 257, 227	-----	180, 816	217, 937	27, 777	99, 286
12	Milwaukee, Wis.....	8, 359, 833	539, 392	5, 574, 323	151, 093	236, 135	-----	958, 972	533, 507	-----	269, 551	21, 072	75, 788
13	Buffalo, N. Y.....	8, 335, 446	144, 703	5, 020, 422	346, 172	539, 586	121, 520	1, 200, 234	448, 602	9, 534	373, 817	16, 169	114, 687

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

14	Washington, D.C.	\$5,035,650	\$115,923	\$24,087	\$158,875	\$588,368	\$31,212	\$583,523	\$445,699	\$2,042,291	\$924,614	\$109,361	\$11,697
15	Minneapolis, Minn.	3,369,993	104,504	2,014,170	49,045	65,932	222,588	642,603	40,029	33,140	124,976	43,464	29,542
16	New Orleans, La.	359,505	2,408	38,710	34,796	38,994	9,072	-----	19,000	37,389	127,660	36,463	15,013
17	Cincinnati, Ohio	4,689,121	41,283	2,873,821	179,587	125,740	-----	942,232	80,940	109,062	166,914	83,780	84,862
18	Newark, N.J.	5,508,883	-----	2,497,311	157,609	483,943	-----	963,569	16,500	856,220	282,850	157,919	92,962
19	Kansas City, Mo.	1,778,211	24,879	86,408	211,209	49,874	5,416	756,103	-----	273,857	148,842	156,574	65,049
20	Seattle, Wash.	3,493,250	-----	2,379,426	292,789	19,504	-----	545,690	-----	77,748	75,015	83,406	19,672
21	Indianapolis, Ind.	829,641	-----	5,502	69,053	159,148	54	462,445	37,171	60,461	664	8,720	26,423
22	Rochester, N.Y.	5,371,304	139,110	3,641,469	96,074	525,101	143,997	296,925	353,854	591	95,957	35,668	51,558
23	Houston, Tex.	607,685	-----	45,659	15,912	44,243	-----	255,579	17,300	-----	26,165	90,708	80,974
24	Jersey City, N.J.	4,626,104	31,655	1,527,932	111,325	369,091	-----	1,950,912	-----	316,008	205,136	67,085	46,060
25	Portland, Oreg.	1,283,832	-----	807,065	101,010	-----	-----	198,114	-----	70,441	101,536	8,666	-----
26	Louisville, Ky.	1,370,226	8,379	345,083	55,976	370,844	-----	500,274	-----	4,233	61,880	-----	23,557

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

27	Toledo, Ohio	\$1,616,916	-----	\$1,567,795	-----	-----	-----	-----	-----	-----	\$48,121	-----	\$1,000
28	Columbus, Ohio	1,361,681	\$14,157	1,315,739	-----	\$5,424	\$3,761	-----	-----	-----	20,710	-----	1,890
29	Oakland, Calif.	41,684	-----	24,141	-----	-----	17,543	-----	-----	-----	-----	-----	-----
30	Denver, Colo.	1,183,749	18,316	513,489	\$48,256	67,000	-----	\$447,058	-----	-----	68,049	\$5,331	16,250
31	Atlanta, Ga.	827,388	-----	223,368	3,600	22,080	13,510	500,582	-----	-----	64,248	-----	-----
32	Dallas, Tex.	248,276	-----	103,402	15,541	-----	-----	99,498	-----	\$29,407	428	-----	-----
33	St. Paul, Minn.	497,019	5,115	228,914	29,849	-----	-----	179,742	-----	-----	53,399	-----	-----
34	Birmingham, Ala.	104,849	-----	66,141	-----	-----	-----	-----	-----	-----	38,708	-----	-----
35	Akron, Ohio	701,407	23,487	503,459	-----	-----	-----	-----	\$154,360	-----	20,101	-----	-----
36	Memphis, Tenn.	398,298	-----	11,045	-----	9,904	-----	356,553	-----	-----	-----	4,952	15,844
37	Providence, R.I.	1,816,522	-----	1,540,413	65,785	2,000	-----	-----	172,500	35,824	-----	-----	-----
38	San Antonio, Tex.	36,186	-----	18,612	-----	-----	-----	-----	-----	-----	17,574	-----	-----
39	Omaha, Nebr.	5,336	-----	1,336	4,000	-----	-----	-----	-----	-----	-----	-----	-----
40	Syracuse, N.Y.	2,545,132	54,718	1,809,061	192,640	246,129	1,331	-----	221,487	-----	-----	15,224	4,542
41	Dayton, Ohio	1,249,560	-----	1,016,904	-----	-----	4,776	-----	151,633	-----	70,226	6,021	-----
42	Oklahoma City, Okla.	79,190	-----	48,590	-----	-----	-----	-----	-----	-----	24,907	-----	5,693
43	Worcester, Mass.	2,670,379	70,890	1,957,059	132,811	55,206	-----	451,171	1,752	-----	-----	1,490	-----
44	Richmond, Va.	542,348	-----	237,671	77,722	2,800	-----	500	201,507	-----	11,485	10,663	-----
45	Youngstown, Ohio	746,930	-----	611,490	-----	-----	-----	265	118,949	-----	16,226	-----	-----
46	Grand Rapids, Mich.	1,149,245	-----	1,092,178	-----	-----	2,374	51,764	-----	-----	2,929	-----	-----
47	Fort Worth, Tex.	269,180	-----	215,180	-----	-----	-----	54,000	-----	-----	-----	-----	-----
48	Hartford, Conn.	1,491,696	41,579	1,033,265	304,544	14,001	1,396	-----	13,468	50,609	-----	-----	32,834
49	Flint, Mich.	1,067,858	-----	486,260	29,373	-----	-----	552,225	-----	-----	-----	-----	-----
50	New Haven, Conn.	788,973	20,667	390,542	66,964	37,856	2,244	-----	185,174	69,928	-----	8,496	7,102
51	San Diego, Calif.	15,928	-----	497	-----	-----	3,423	12,008	-----	-----	-----	-----	-----

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued											
		Total	Supervision	Charities				Hospitals			Corrections		
				Care of poor		Care of children	Other charities	General		Special	For adults	For minors	Probation boards and officers
				Outdoor	In institutions			City	All other				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
52	Nashville, Tenn.....	\$290,994		\$34,881				\$191,786			\$30,558	\$24,649	\$9,120
53	Long Beach, Calif.....	55,965	\$8,726	39,108		\$5,826	\$670						1,635
54	Springfield, Mass.....	1,820,130	92,065	1,532,634	\$109,324	1,455	35,642		\$48,136			874	
55	Tulsa, Okla.....	60,464		45,337				11,129				2,062	1,936
56	Bridgeport, Conn.....	1,046,391	82,804	666,574	117,415	16,048		51,588	61,952	\$39,954			10,056
57	Salt Lake City, Utah.....	29,503		178				7,839			10,126	7,561	3,799
58	Des Moines, Iowa.....	9,381		9,381									
59	Scranton, Pa.....	700,666	23,023	405,507	53,381	35,584				183,171			
60	Yonkers, N.Y.....	1,372,127	6,000	736,564	34,745	310,470			278,748				5,600
61	Jacksonville, Fla.....	63,910		720					38,250		24,940		
62	Paterson, N.J.....	326,463		666,208	71,423	8,832			80,000				
63	Albany, N.Y.....	462,905	15,139	272,810			15,311		158,445				1,200
64	Norfolk, Va.....	185,137		55,025	46,175	19,970	12,603				51,364		
65	Trenton, N.J.....	1,008,483	53,051	855,666	96,062	3,704							
66	Chattanooga, Tenn.....	265,319		57,794	300	2,100	900	180,706			9,577	12,000	1,942
67	Kansas City, Kans.....	32,416		25,129					1,989		3,343		1,955
68	Fort Wayne, Ind.....												
69	Wichita, Kans.....	42,781		25,537		3,245	4,326				9,673		
70	Erie, Pa.....	6,368		6,368									
71	Camden, N.J.....	290,361	11,730	195,110		2,700			70,000	10,821			

72	Elizabeth, N.J.	710,424	6,282	683,079	14,204	2,668	1,691		2,500			
73	Spokane, Wash.	56,471		24,823		3,600	2,400	6,748			15,482	3,418
74	Fall River, Mass.	1,153,610		966,491	65,623			99,235	22,261			
75	Cambridge, Mass.	1,411,231		1,125,338	64,688			221,205				
76	New Bedford, Mass.	897,815	20,111	713,923	78,228	7,991			77,234			328
77	Reading, Pa.	1,434		1,434								
78	Knoxville, Tenn.	296,944		112,001		3,000		172,443				9,500
79	South Bend, Ind.	54,247							51,747			2,500
80	Peoria, Ill.	54,123		54,123								
81	Gary, Ind.	3,150		1,575								1,575
82	Tacoma, Wash.	23,227		1,906								21,321
83	Canton, Ohio	193,055		184,440							8,615	
84	Miami, Fla.	368,876		38,823				311,625	2,400		16,028	
85	Wilmington, Del.	13,577		12,077								1,500
86	Somerville, Mass.	520,914	15,931	450,781	30,524				23,112			566
87	Tampa, Fla.	233,474		44,472	3,177	9,170	3,972	219,083				3,600
88	Evansville, Ind.	30,122		5,270			3,500		12,700			8,652
89	El Paso, Tex.	72,576		16,823			3,000		33,156		19,592	
90	Lynn, Mass.	903,963	24,270	817,352	60,112							2,229
91	Utica, N.Y.	387,345	25,108	269,601				89,741				2,895
92	Duluth, Minn.	34,478				901	17,999				11,954	3,624
93	Waterbury, Conn.	531,166	4,156	344,074	33,727	47,103		12,374	51,154	33,808		4,770
94	Lowell, Mass.	773,901	9,826	636,826	127,249							

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	VII.—EDUCATION			VIII.—RECREATION			
		Total	Schools	Libraries	Total	Educational	General	Parks and trees
	Grand total.....	\$629,352,739	\$607,090,135	\$22,262,604	\$63,116,657	\$7,209,410	\$14,866,380	\$41,040,867
	Group I.....	381,692,872	369,014,325	12,678,547	42,448,724	5,754,937	9,058,011	27,635,776
	Group II.....	85,584,516	81,994,190	3,590,326	8,680,860	672,664	1,939,115	6,069,081
	Group III.....	162,075,351	156,081,620	5,993,731	11,987,073	781,809	3,869,254	7,336,010
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER								
1	New York, N. Y.....	\$151,930,459	\$148,473,676	\$3,456,783	\$16,983,775	\$2,309,934	\$1,507,135	\$13,166,706
2	Chicago, Ill.....	52,333,274	50,973,316	1,359,958	7,421,076	993,205	1,898,797	4,529,074
3	Philadelphia, Pa.....	26,639,253	26,002,727	636,526	2,345,305	302,435	427,776	1,615,094
4	Detroit, Mich.....	21,440,282	20,457,023	983,259	1,916,933	321,732	1,007,529	587,672
5	Los Angeles, Calif.....	31,199,392	29,952,847	1,246,545	2,395,015	167,590	1,088,696	1,139,629
6	Cleveland, Ohio.....	16,187,162	15,028,425	1,158,737	587,719	25,002	86,261	476,456
7	St. Louis, Mo.....	12,062,423	11,548,829	513,594	1,619,333	314,729	285,831	1,018,773
8	Baltimore, Md.....	9,466,045	8,998,581	467,464	868,349	86,586	221,527	560,236
9	Boston, Mass.....	17,132,552	16,164,755	967,797	2,440,260	15,208	762,079	1,662,973
10	Pittsburgh, Pa.....	12,227,589	11,473,138	754,451	952,574	139,987	274,378	538,209
11	San Francisco, Calif.....	9,238,121	8,932,823	305,298	1,591,853	203,293	790,202	598,358
12	Milwaukee, Wis.....	10,280,981	9,894,982	385,999	1,828,310	567,724	379,467	881,119
13	Buffalo, N. Y.....	11,555,339	11,113,203	442,136	1,497,322	307,512	328,333	861,477

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

14	Washington, D.C.	\$9,959,400	\$9,529,132	\$430,268	\$2,097,059	\$270,364	\$328,014	\$1,498,681
15	Minneapolis, Minn.	7,758,219	7,320,734	437,485	715,249	52,580	238,815	423,854
16	New Orleans, La.	4,501,583	4,423,917	77,666	373,585	45,707	97,197	230,681
17	Cincinnati, Ohio	8,758,837	8,414,425	344,412	364,876	-----	153,235	211,641
18	Newark, N.J.	11,373,482	10,926,402	447,080	903,364	100,000	107,088	696,276
19	Kansas City, Mo.	6,126,652	5,840,369	286,283	671,206	47,814	115,094	508,298
20	Seattle, Wash.	6,167,844	5,865,678	302,166	434,135	34,350	237,204	162,581
21	Indianapolis, Ind.	5,833,159	5,522,402	310,757	495,041	25,000	142,108	327,933
22	Rochester, N.Y.	7,096,124	6,863,271	232,853	850,077	48,603	183,164	618,310
23	Houston, Tex.	3,264,249	3,177,347	86,902	103,433	24,300	26,870	52,263
24	Jersey City, N.J.	6,427,211	6,185,950	241,261	628,127	-----	55,064	573,063
25	Portland, Oreg.	4,626,957	4,393,739	233,218	745,356	23,946	146,707	574,703
26	Louisville, Ky.	3,690,799	3,530,824	159,975	299,352	-----	108,555	190,797

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

27	Toledo, Ohio	\$3,593,326	\$3,682,246	\$211,080	\$192,324	\$40,046	\$49,230	\$103,048
28	Columbus, Ohio	3,900,189	3,844,336	55,853	69,376	3,907	33,402	32,067
29	Oakland, Calif.	6,162,409	5,947,776	214,633	488,315	33,358	275,106	179,851
30	Denver, Colo.	5,313,094	5,065,144	247,950	721,104	89,740	142,087	489,277
31	Atlanta, Ga.	3,186,990	3,089,129	97,861	177,663	7,000	51,974	118,689
32	Dallas, Tex.	2,947,643	2,888,566	59,077	250,954	22,542	121,268	107,144
33	St. Paul, Minn.	3,656,357	3,416,249	240,108	328,546	31,112	79,405	218,029
34	Birmingham, Ala.	2,529,143	2,426,013	102,230	214,010	4,067	91,147	118,796
35	Akron, Ohio	3,102,926	3,010,653	92,273	54,299	-----	100	54,199
36	Memphis, Tenn.	2,368,620	2,268,522	100,098	254,949	50,895	92,052	112,002
37	Providence, R.I.	4,517,211	4,442,711	74,500	391,859	30,254	85,923	275,682
38	San Antonio, Tex.	2,195,591	2,107,702	87,889	249,105	71,291	31,160	146,654
39	Omaha, Nebr.	3,547,296	3,458,569	88,727	150,225	17,452	33,442	99,331
40	Syracuse, N.Y.	3,181,434	3,064,313	117,121	219,150	10,000	18,528	190,622
41	Dayton, Ohio	2,222,032	2,025,990	196,042	123,985	-----	80,794	43,191
42	Oklahoma City, Okla.	2,452,680	2,406,196	46,484	252,862	4,785	2,626	245,451
43	Worcester, Mass.	3,919,287	3,757,763	161,624	203,785	-----	63,539	140,246
44	Richmond, Va.	2,384,988	2,308,645	76,343	138,442	300	30,183	107,959
45	Youngstown, Ohio	2,816,973	2,756,258	60,715	176,529	-----	78,852	97,677
46	Grand Rapids, Mich.	3,440,311	3,226,667	213,644	240,075	34,717	41,598	163,760
47	Fort Worth, Tex.	1,959,846	1,922,356	37,490	184,993	10,893	58,369	115,731
48	Hartford, Conn.	3,783,221	3,648,221	135,000	518,702	19,911	135,504	363,287
49	Flint, Mich.	2,586,548	2,484,359	102,209	107,154	3,009	31,556	72,589
50	New Haven, Conn.	2,985,795	2,878,600	107,195	252,308	2,618	78,377	171,313
51	San Diego, Calif.	2,884,343	2,766,915	117,428	283,231	53,890	98,735	130,606

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	CITY	VII.—EDUCATION—continued			VIII.—RECREATION—continued			
		Total	Schools	Libraries	Total	Educational	General	Parks and trees
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
52	Nashville, Tenn.....	\$1,163,896	\$1,102,813	\$61,083	\$143,285	\$3,914	\$48,297	\$91,074
53	Long Beach, Calif.....	3,334,381	3,212,387	121,994	395,385	-----	313,288	82,097
54	Springfield, Mass.....	3,428,737	3,209,123	219,614	416,268	20,839	144,865	250,564
55	Tulsa, Okla.....	2,375,708	2,327,178	48,530	84,260	-----	-----	84,260
56	Bridgeport, Conn.....	2,593,309	2,441,609	151,700	232,056	7,759	55,082	169,215
57	Salt Lake City, Utah.....	2,453,217	2,375,548	77,669	175,571	8,865	55,140	111,566
58	Des Moines, Iowa.....	2,458,235	2,352,143	106,092	138,686	-----	26,356	112,330
59	Scranton, Pa.....	2,374,402	2,337,641	36,761	135,446	25,443	72,417	37,586
60	Yonkers, N.Y.....	3,539,949	3,487,169	52,780	249,698	11,457	93,286	144,955
61	Jacksonville, Fla.....	1,576,012	1,501,159	74,853	233,198	11,020	147,645	74,533
62	Paterson, N.J.....	3,339,363	3,264,392	74,971	66,930	-----	16,527	50,403
63	Albany, N.Y.....	1,908,137	1,780,505	127,632	299,336	-----	60,460	238,876
64	Norfolk, Va.....	1,337,808	1,300,662	37,146	57,949	-----	11,059	46,890
65	Trenton, N.J.....	2,570,698	2,468,476	102,222	124,609	-----	24,124	100,485
66	Chattanooga, Tenn.....	1,063,606	1,008,153	55,453	52,345	-----	17,849	34,496
67	Kansas City, Kans.....	1,608,550	1,577,693	30,857	57,840	-----	14,983	42,857
68	Fort Wayne, Ind.....	1,565,252	1,473,130	92,122	113,786	1,865	16,725	95,196
69	Wichita, Kans.....	1,911,420	1,855,424	55,996	105,828	8,059	22,943	74,825
70	Erie, Pa.....	1,950,717	1,900,124	50,593	44,108	6,969	7,122	30,017
71	Camden, N.J.....	2,343,740	2,303,870	39,870	93,016	422	42,165	50,429
72	Elizabeth, N.J.....	2,102,076	2,040,736	61,340	63,590	-----	44,520	19,070
73	Spokane, Wash.....	1,875,619	1,801,178	74,441	128,589	4,920	48,975	74,694
74	Fall River, Mass.....	1,201,506	1,161,046	40,460	36,407	-----	1,853	34,554
75	Cambridge, Mass.....	1,904,401	1,815,918	88,483	227,845	-----	41,986	185,859
76	New Bedford, Mass.....	1,529,466	1,467,948	61,518	74,311	-----	11,923	62,388
77	Reading, Pa.....	1,855,542	1,815,733	39,809	146,227	51,272	38,151	56,804
78	Knoxville, Tenn.....	1,097,521	1,041,312	56,209	15,734	-----	11,660	4,074
79	South Bend, Ind.....	1,635,889	1,552,904	82,985	95,989	10,230	7,267	78,492
80	Peoria, Ill.....	1,178,197	1,093,357	84,840	146,576	-----	59,000	87,576
81	Gary, Ind.....	1,884,244	1,809,891	74,353	106,413	-----	65,028	41,385

82	Tacoma, Wash.....	1,550,937	1,486,204	64,733	115,643	16,550	14,239	84,854
83	Canton, Ohio.....	1,347,213	1,347,213	-----	24,082	-----	10,510	13,772
84	Miami, Fla.....	955,864	940,164	15,700	124,344	-----	49,436	74,905
85	Wilmington, Del.....	1,625,008	1,566,678	58,330	118,803	2,824	39,508	76,471
86	Somerville, Mass.....	1,533,214	1,454,046	79,168	190,573	-----	55,634	134,939
87	Tampa, Fla.....	1,095,622	1,072,753	22,869	97,815	-----	57,758	40,057
88	Evansville, Ind.....	1,215,785	1,121,149	94,636	110,490	17,746	26,028	66,716
89	El Paso, Tex.....	1,297,282	1,259,285	37,997	111,434	3,212	39,438	68,784
90	Lynn, Mass.....	1,596,244	1,534,924	61,320	181,409	-----	75,302	106,107
91	Utica, N. Y.....	1,652,359	1,578,160	74,199	87,691	-----	13,791	73,900
92	Duluth, Minn. <sup>1</sup> .....	2,211,577	2,132,469	79,108	164,287	25,399	84,890	54,028
93	Waterbury, Conn.....	1,717,674	1,670,780	46,894	105,183	1,257	65,618	38,308
94	Lowell, Mass.....	1,176,621	1,143,794	32,827	50,093	-----	11,679	38,414

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[See note at head of this table, p. 104]

City number	City	IX.—MISCELLANEOUS										
		Total	Pensions and gratuities on account of service in—				Aid to special classes		Administration of public trust funds and investments	Judgments and losses	Unclassified	Undistributed
			Police department	Fire department	Schools	All other departments	Soldiers and sailors	Mothers				
	Grand total.....	\$113,241,253	\$17,237,287	\$13,611,163	\$18,455,387	\$16,372,335	\$10,837,874	\$16,550,177	\$2,605,849	\$1,729,130	\$2,354,903	\$13,487,148
	Group I.....	83,377,123	12,474,838	9,057,707	12,825,644	13,775,583	7,443,724	14,263,817	2,213,796	1,193,791	989,294	9,138,929
	Group II.....	12,594,071	2,368,856	2,026,647	2,034,647	1,459,933	1,041,341	1,447,590	253,650	89,671	251,724	1,620,012
	Group III.....	17,270,059	2,393,593	2,526,809	3,595,096	1,136,819	2,352,809	838,770	138,403	445,668	1,113,885	2,728,207
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER												
1	New York, N. Y.....	\$43,093,780	\$6,012,751	\$4,459,238	\$5,501,606	\$8,320,116	\$4,645,722	\$9,615,017	\$320,267	\$524,524	\$7,000	\$3,687,539
2	Chicago, Ill.....	11,896,823	2,985,466	1,498,266	2,416,370	2,158,334	12,465	500,636	241,701	27,254	100	2,086,231
3	Philadelphia, Pa.....	4,985,056	450,215	166,804	1,708,953	664,875	43,185	379,305	1,229,261	129,246	2,680	210,532
4	Detroit, Mich.....	3,412,766	428,925	279,242	345,265	98,458	166,971	1,185,818	367	16,680	49,202	841,838
5	Los Angeles, Calif.....	2,125,731	457,161	292,103	—	86,331	1,730	—	27,629	9,399	636,464	614,914
6	Cleveland, Ohio.....	2,577,346	408,355	358,004	675,598	71,645	361,157	333,034	890	216,028	10,064	142,571
7	St. Louis, Mo.....	678,611	232,826	172,539	—	—	—	—	99,392	33,311	61,201	79,342
8	Baltimore, Md.....	1,236,054	125,000	198,154	42,892	636,417	—	45,052	22,631	—	49,936	115,972
9	Boston, Mass.....	4,302,803	340,734	367,261	427,574	850,335	790,735	939,393	222,720	112,778	88,253	163,020
10	Pittsburgh, Pa.....	2,238,219	221,044	321,747	608,141	383,303	41,303	181,260	7,593	7,611	21,211	445,006
11	San Francisco, Calif.....	2,032,031	269,434	517,306	266,048	397,897	1,000	175,681	26,826	85,342	7,417	292,487
12	Milwaukee, Wis.....	1,541,498	259,799	255,434	98,357	—	108,008	569,697	10,900	18,387	7,417	213,499
13	Buffalo, N. Y.....	3,256,405	283,128	261,609	734,840	107,872	1,271,448	278,924	3,619	13,231	55,756	245,978

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

14	Washington, D.C.	\$2,022,216	\$533,123	\$308,531	\$223,420	\$408,583	\$21,418		\$44,517		\$1,845	\$480,779
15	Minneapolis, Minn.	1,255,964	157,985	188,202	181,135	323,156	4,327	\$299,174	36,025	\$3,999	27,223	34,738
16	New Orleans, La.	434,818	95,940	94,873	77,992		583		19,212		51,809	94,409
17	Cincinnati, Ohio	1,452,528	335,272	262,136	370,205		36,019	105,763	211,998	35,157	13,348	15,046
18	Newark, N.J.	1,373,565	330,684	249,643	303,307	122,718	4,359	264,842	18,078	21	5,607	74,306
19	Kansas City, Mo.	397,859	120,260	61,137				35,417	7,231	36,670	9,651	127,493
20	Seattle, Wash.	748,147	44,079	219,618	41,461	112,579	143,517	127,444	16,226	6,671	4,276	32,276
21	Indianapolis, Ind.	461,847	106,544	124,393	61,777		26,710	12,855	1,307	11,308	12,987	103,966
22	Rochester, N.Y.	2,135,553	103,211	135,142	521,753	379,183	636,345	144,200	37,340	8,272	44,328	125,779
23	Houston, Tex.	92,790						17,444	14,437		28,566	32,343
24	Jersey City, N.J.	1,221,643	404,267	214,292	173,245	55,210	12,447	194,076	14,445		13,234	154,427
25	Portland, Oreg.	641,894	64,544	109,690	61,608	22,485	85,872	87,882	22,051	9,050	27,507	151,205
26	Louisville, Ky.	355,247	72,947	58,990	18,744			52,258	1,624	332	9,645	140,707

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

27	Toledo, Ohio	\$606,630	\$83,691	\$107,891	\$106,106				\$108	\$22,909		\$285,925
28	Columbus, Ohio	532,030	106,832	128,810	212,475		\$21,710		613	1,644		59,946
29	Oakland, Calif.	149,747	56,508	49,364		1,050	\$3,700				\$12,728	26,397
30	Denver, Colo.	570,459	108,207	95,473	139,862			\$112,594	10,763	8,842	27,972	66,746
31	Atlanta, Ga.	156,727	69,075	57,378	2,585	6,490				2,934	4,623	13,642
32	Dallas, Tex.	109,603	36,688	54,300					21	6,297		12,297
33	St. Paul, Minn.	350,863	107,499	110,746	72,961	1,800	3,000	1,080	5,860	5,000		42,917
34	Birmingham, Ala.	86,512	24,579	17,987					1,701	6,127	2,000	34,118
35	Akron, Ohio	309,521	40,572	43,635	169,473				203	17,010		38,628
36	Memphis, Tenn.	73,748	11,236	27,920	16,553	5,079				2,032		10,928
37	Providence, R.I.	482,793	137,297	116,591	47,035	47,661	970	98,304	9,248	13,174		12,513
38	San Antonio, Tex.	54,214	26,897	14,829						96	244	12,148
39	Omaha, Nebr.	343,349	89,440	134,890	106,289	564			1,437	7,388		3,341
40	Syracuse, N.Y.	1,181,527	69,139	75,914	250,915	177,272	405,387		189	1,896	6,747	194,068
41	Dayton, Ohio	245,581	46,772	44,227	126,638				755	1,144	20,179	5,866
42	Oklahoma City, Okla.	165,899	6,067	22,202						23,634		113,996
43	Worcester, Mass.	666,881	23,935	40,107	119,666	77,760	276,229	84,487		37,770		6,927
44	Richmond, Va.	191,572	33,381	7,270	25,702	44,207	1,561	7,710	72	870	13,228	57,571
45	Youngstown, Ohio	172,117	35,210	36,493	76,267				555	3,954		19,638
46	Grand Rapids, Mich.	73,942	6,000	19,299	26,074	210				6,132	449	15,778
47	Fort Worth, Tex.	55,492		10,669		6,571				2,715		35,537
48	Hartford, Conn.	349,560	37,011	46,267	120,779	43,304	2,900	26,182	11,589	33,582		27,946
49	Flint, Mich.	49,000	7,618	1,867	19,871				35	2,321		17,288
50	New Haven, Conn.	298,417	54,791	69,380	35,589			39,864	1,637	5,580		91,576
51	San Diego, Calif.	167,145	36,260	15,508		45,210			16,364	2,718	8,677	42,408

**TABLE 11.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued**

[See note at head of this table, p. 104]

City number	CITY	IX.—MISCELLANEOUS—continued										
		Total	Pensions and gratuities on account of service in—				Aid to special classes		Adminis-tration of public trust funds and invest-ments	Judg-ments and losses	Unclassi-fied	Undis-tributed
			Police de-partment	Fire de-partment	Schools	All other depart-ments	Soldiers and sailors	Mothers				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
52	Nashville, Tenn.....	\$100,521	\$23,903	\$30,381	\$16,200	\$4,000	-----	-----	\$65	\$3,969	-----	\$21,994
53	Long Beach, Calif.....	109,604	8,954	8,460	-----	-----	-----	26,256	3,749	\$16,889	-----	45,296
54	Springfield, Mass.....	557,495	16,992	18,415	91,914	30,592	\$294,206	\$36,496	200	-----	-----	68,680
55	Tulsa, Okla.....	105,451	-----	7,860	-----	-----	-----	-----	-----	35,960	-----	61,631
56	Bridgeport, Conn.....	249,354	31,280	45,596	72,793	2,150	-----	10,400	-----	17,000	-----	70,135
57	Salt Lake City, Utah.....	73,558	9,087	300	26,380	-----	-----	90	122	-----	-----	37,579
58	Des Moines, Iowa.....	347,566	47,593	44,377	19,168	-----	-----	1,498	1,502	2,674	-----	230,754
59	Scranton, Pa.....	207,704	29,400	23,188	131,151	12,168	-----	1,588	2,450	-----	-----	7,759
60	Yonkers, N.Y.....	1,647,236	64,855	66,237	244,105	217,286	128,726	-----	10,378	842,039	-----	73,610
61	Jacksonville, Fla.....	152,927	45,894	26,910	-----	41,008	-----	-----	3,675	1,520	-----	33,920
62	Paterson, N.J.....	458,109	56,778	74,562	101,239	2,090	3,315	106	-----	4,419	-----	215,600
63	Albany, N.Y.....	391,080	43,111	48,001	120,657	57,176	39,292	100	-----	1,418	-----	81,325
64	Norfolk, Va.....	119,078	46,896	29,848	10,065	-----	316	8,500	2,528	10,886	-----	10,039
65	Trenton, N.J.....	204,451	54,964	56,771	77,616	-----	10,000	1,076	-----	-----	-----	4,024
66	Chattanooga, Tenn.....	65,034	17,570	13,974	6,937	1,900	300	447	23,676	-----	-----	230
67	Kansas City, Kans.....	63,554	17,632	16,718	-----	-----	-----	856	24,439	175	-----	3,734
68	Fort Wayne, Ind.....	91,987	23,745	29,897	17,139	3,266	-----	1,189	859	-----	-----	15,932
69	Wichita, Kans.....	40,403	3,540	31,660	-----	-----	-----	-----	1,749	124	-----	3,330
70	Erie, Pa.....	60,179	-----	12,494	39,738	2,510	-----	-----	-----	-----	-----	5,437
71	Camden, N.J.....	234,885	68,587	46,839	70,564	5,169	-----	685	-----	3,029	-----	40,012
72	Elizabeth, N.J.....	176,708	52,908	50,577	57,643	-----	-----	374	-----	15,206	-----	-----
73	Spokane, Wash.....	96,595	31,855	39,841	15,653	-----	-----	780	-----	1,566	-----	6,900
74	Fall River, Mass.....	517,344	35,717	46,345	48,765	41,774	264,150	55,556	4,182	-----	-----	20,855
75	Cambridge, Mass.....	491,231	19,815	36,134	62,577	93,965	156,020	91,038	20,107	-----	-----	11,575
76	New Bedford, Mass.....	443,252	25,251	11,925	58,371	3,093	280,820	59,654	18	147	-----	3,970

77	Reading, Pa.	157,170	7,500		99,522					1,500	48,648	
78	Knoxville, Tenn.	50,430	19,623	12,731	6,674	4,968				1,355	5,079	
79	South Bend, Ind.	59,546	21,584	20,663	14,480				85		2,734	
80	Peoria, Ill.	108,016	39,220	31,676	17,663				3,298	500	15,659	
81	Gary, Ind.	37,419	5,672	3,403	13,740				1,583		13,021	
82	Tacoma, Wash.	73,324	24,586	36,085	9,587				592	474	2,000	
83	Canton, Ohio	133,567	25,424	24,393	75,423				155	1,725	6,447	
84	Miami, Fla.	151,123	13,637	4,971		3,968			5,328	7,649	96,250	
85	Wilmington, Del.	55,669	35,244	412	17,746				310		1,957	
86	Somerville, Mass.	447,721	17,755	17,706	48,120	35,263	81,876	40,691	2,812	10,091	201	193,206
87	Tampa, Fla.	86,484	26,350	30,521					2,060	590	12,688	14,275
88	Evansville, Ind.	72,049	28,232	30,432	12,156				475	754		
89	El Paso, Tex.	9,366	1,102	3,945							304	4,015
90	Lynn, Mass.	377,465	22,487	26,731	52,783	35,513	152,719	54,987		9,241		23,004
91	Utica, N.Y.	352,723	25,128	44,785	133,291	35,070	94,399		126	15,712	800	3,412
92	Duluth, Minn. <sup>1</sup>	144,349	24,742	40,381	26,843				16,596	2,188	5,203	28,396
93	Waterbury, Conn.	127,993	9,590	13,296	60,707	2,048			5	23,275		2,264
94	Lowell, Mass.	377,030	14,685	18,348	42,846	23,005	152,923	102,919				22,304

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1932

[This table is presented in 2-sections, the second section beginning on p. 140. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 32]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita				
	Grand total.....	\$1,806,655,280	\$47.88	\$149,909,013	\$3.97	\$186,193,971	\$4.93	\$117,342,343	\$3.11	\$25,319,714	\$0.67	\$42,044,782	\$1.11	\$117,965,186	\$3.13
	Group I.....	1,174,258,621	54.25	108,047,304	4.99	131,054,751	6.06	64,749,184	2.99	17,371,676	.80	25,938,851	1.20	83,290,531	3.85
	Group II.....	253,766,467	49.56	21,766,649	4.25	22,265,103	4.35	17,920,439	3.50	4,104,796	.80	7,382,927	1.44	13,784,197	2.69
	Group III.....	378,630,192	34.51	20,095,060	1.83	32,874,117	3.00	34,672,720	3.16	3,843,242	.35	8,723,004	.80	20,890,458	1.90

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

1	New York, N.Y.....	\$489,204,290	\$67.77	\$46,711,508	\$6.47	\$58,640,041	\$8.12	\$24,075,628	\$3.34	\$7,621,684	\$1.06	\$7,783,143	\$1.08	\$42,596,015	\$5.90
2	Chicago, Ill.....	138,932,750	39.45	13,094,096	3.72	15,050,052	4.27	5,909,464	1.63	1,901,032	.54	3,503,023	.99	9,321,848	2.65
3	Philadelphia, Pa.....	80,465,230	40.66	8,515,187	4.30	10,822,118	5.47	4,059,961	2.05	1,249,247	.63	1,471,815	.74	4,572,035	2.31
4	Detroit, Mich.....	71,716,258	42.51	5,499,241	3.26	9,125,643	5.41	4,246,363	2.52	831,577	.49	3,539,116	2.10	4,422,414	2.62
5	Los Angeles, Calif.....	77,837,975	57.66	8,136,971	6.03	6,352,928	4.71	5,308,331	3.93	1,838,880	1.36	1,772,837	1.31	2,851,768	2.11
6	Cleveland, Ohio.....	41,250,379	44.68	3,356,708	3.64	3,665,850	3.97	2,477,713	2.68	278,510	.30	1,313,217	1.42	1,885,614	2.04
7	St. Louis, Mo.....	34,547,137	41.66	3,136,450	3.78	5,151,765	6.21	2,372,657	2.86	627,576	.76	1,185,045	1.43	1,444,522	1.74
8	Baltimore, Md.....	35,050,784	42.72	2,506,378	3.05	4,421,528	5.39	2,799,642	3.41	215,992	.26	516,734	.63	3,194,573	3.89
9	Boston, Mass.....	64,018,501	81.19	4,591,996	5.82	6,007,149	7.62	3,879,804	4.92	690,266	.88	1,751,730	2.22	3,890,802	4.93
10	Pittsburgh, Pa.....	35,152,124	51.63	4,241,653	6.23	2,695,697	3.96	1,937,712	2.85	646,930	.95	760,245	1.12	2,132,129	3.13
11	San Francisco, Calif.....	30,288,722	46.16	2,866,895	4.37	3,470,075	5.29	3,286,317	5.01	565,335	.86	516,985	.79	829,354	1.26
12	Milwaukee, Wis.....	36,141,616	59.89	2,489,604	4.13	2,641,305	4.38	1,888,601	3.13	497,483	.82	828,502	1.37	3,899,737	6.46
13	Buffalo, N.Y.....	39,602,855	67.77	2,900,617	4.96	3,010,600	5.15	2,506,931	4.29	407,164	.70	998,459	1.71	2,249,720	3.85

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

14	Washington, D.C.	\$33,473,103	\$68.03	\$1,894,171	\$3.85	\$3,437,795	\$6.99	\$2,422,675	\$4.92	\$783,240	\$1.59	\$584,718	\$1.19	\$2,135,292	\$4.34
15	Minneapolis, Minn.	21,028,086	43.65	1,475,791	3.06	1,162,043	2.41	1,219,441	2.53	305,178	.63	921,841	1.91	784,442	1.63
16	New Orleans, La.	13,609,549	28.68	1,546,736	3.26	1,524,572	3.21	1,359,051	2.86	534,075	1.13	287,264	.61	1,183,531	2.49
17	Cincinnati, Ohio	23,736,397	51.36	2,083,178	4.51	1,307,083	2.83	1,255,507	2.72	205,120	.44	691,053	1.50	951,137	2.06
18	Newark, N.J.	32,947,102	73.48	2,639,143	5.89	3,641,131	8.12	2,286,780	5.10	441,293	.98	1,299,828	2.90	2,230,556	4.97
19	Kansas City, Mo.	16,616,092	40.39	2,295,134	5.58	1,288,264	3.13	874,717	2.13	239,977	.58	283,288	.69	769,147	1.87
20	Seattle, Wash.	19,763,732	52.49	1,957,775	5.20	1,422,756	3.78	1,621,529	4.31	288,897	.77	598,766	1.59	1,000,812	2.66
21	Indianapolis, Ind.	13,736,397	36.69	974,768	2.60	1,251,271	3.34	1,518,597	4.06	217,791	.58	438,003	1.17	660,449	1.76
22	Rochester, N.Y.	24,580,712	73.38	1,783,450	5.32	1,245,306	3.72	1,272,850	3.80	518,121	1.55	736,648	2.20	1,417,622	4.23
23	Houston, Tex.	7,597,844	23.41	958,349	2.95	531,430	1.64	555,635	1.71	83,048	.26	156,072	.48	388,331	1.20
24	Jersey City, N.J.	23,200,226	72.32	2,206,800	6.88	3,307,675	10.31	1,553,235	4.84	214,979	.67	768,190	2.39	1,124,340	3.50
25	Portland, Oreg.	13,036,600	41.95	1,235,566	3.88	1,080,744	3.48	1,345,125	4.33	159,134	.51	184,920	.59	536,664	1.73
26	Louisville, Ky.	10,440,327	33.83	715,788	2.32	1,065,033	3.45	634,897	2.06	113,943	.37	432,296	1.40	601,874	1.95

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

27	Toledo, Ohio	\$10,689,900	\$35.53	\$394,793	\$1.31	\$920,742	\$3.06	\$839,767	\$2.79	\$36,660	\$0.12	\$113,081	\$0.38	\$471,520	\$1.57
28	Columbus, Ohio	8,526,770	28.46	391,364	1.31	621,172	2.07	631,441	2.11	53,329	.18	75,056	.25	449,630	1.50
29	Oakland, Calif.	10,711,340	36.24	390,297	1.32	1,029,671	3.48	1,178,787	3.99	119,399	.40	122,188	.41	321,585	1.09
30	Denver, Colo.	13,028,659	44.21	1,359,512	4.61	915,222	3.11	1,015,159	3.44	181,859	.62	229,142	.78	466,330	1.58
31	Atlanta, Ga.	7,541,442	26.60	324,347	1.14	811,426	2.86	661,619	2.33	51,361	.18	252,746	.89	551,987	1.95
32	Dallas, Tex.	6,045,533	21.57	319,993	1.14	559,558	2.00	751,182	2.68	61,505	.22	107,591	.38	395,267	1.41
33	St. Paul, Minn.	8,310,737	29.71	559,880	2.00	702,399	2.51	973,256	3.48	141,193	.50	140,694	.50	286,340	1.02
34	Birmingham, Ala.	5,065,535	18.45	214,528	.78	510,038	1.86	617,218	2.25	36,785	.13	119,878	.44	280,217	1.02
35	Akron, Ohio	6,371,535	23.93	332,167	1.25	367,509	1.38	312,334	1.17	20,255	.08	96,934	.36	353,007	1.33
36	Memphis, Tenn.	5,547,657	21.05	239,727	.91	496,189	1.88	634,875	2.41	45,807	.17	219,450	.83	390,965	1.48
37	Providence, R.I.	12,628,159	49.33	587,531	2.30	1,352,137	5.28	1,292,206	5.05	109,256	.43	480,813	1.88	782,170	3.06
38	San Antonio, Tex.	4,783,028	19.68	326,838	1.35	399,896	1.65	461,713	1.90	106,474	.44	102,439	.42	455,132	1.87
39	Omaha, Nebr.	6,651,759	30.39	369,694	1.69	601,446	2.75	796,568	3.64	89,642	.41	97,071	.44	194,008	.89
40	Syracuse, N.Y.	10,662,500	49.34	488,025	2.26	665,954	3.08	837,516	3.88	59,809	.28	220,054	1.02	555,298	2.57
41	Dayton, Ohio	5,805,445	27.94	297,019	1.43	430,188	2.07	395,248	1.90	30,290	.15	43,093	.21	443,820	2.14
42	Oklahoma City, Okla.	4,780,826	23.74	197,718	.98	435,192	2.16	426,748	2.12	140,198	.70	58,479	.29	372,057	1.85
43	Worcester, Mass.	11,854,997	59.69	420,258	2.12	1,021,033	5.14	907,158	4.57	79,987	.40	396,753	2.00	391,168	1.97
44	Richmond, Va.	6,163,973	33.23	589,235	3.18	531,799	2.87	558,669	3.01	122,124	.66	251,572	1.36	405,045	2.18
45	Youngstown, Ohio	5,395,531	30.78	225,795	1.29	326,360	1.86	307,037	1.75	23,062	.13	57,927	.33	166,325	.95
46	Grand Rapids, Mich.	7,226,964	41.94	275,697	1.60	508,080	2.95	652,595	3.79	49,937	.29	283,023	1.64	255,181	1.48
47	Fort Worth, Tex.	4,104,042	24.16	188,735	1.11	350,509	2.06	423,639	2.49	31,983	.19	98,226	.58	255,527	1.50
48	Hartford, Conn.	10,156,938	60.49	555,634	3.31	918,221	5.47	784,659	4.67	123,734	.74	319,783	1.90	678,357	4.04
49	Flint, Mich.	5,297,752	31.69	190,881	1.14	376,867	2.25	354,820	2.12	24,860	.15	96,170	.58	226,748	1.36
50	New Haven, Conn.	7,306,907	44.91	403,347	2.48	876,878	5.39	753,883	4.63	103,430	.64	176,341	1.08	289,907	1.78
51	San Diego, Calif.	5,709,626	35.73	358,201	2.24	507,440	3.18	508,804	3.18	72,735	.46	130,269	.82	285,157	1.78

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1932—Continued

[This table is presented in 2-sections, the second section beginning on p. 140. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 32]

City number	CITY	ALL GENERAL DEPARTMENTS		I.—GENERAL GOVERNMENT		II.—PROTECTION TO PERSON AND PROPERTY						III.—CONSERVATION OF HEALTH		IV.—SANITATION, OR PROMOTION OF CLEANLINESS	
		Total	Per capita	Total	Per capita	Police department		Fire department		All other		Total	Per capita	Total	Per capita
						Total	Per capita	Total	Per capita	Total	Per capita				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
52	Nashville, Tenn.....	\$3,584,127	\$22.84	\$238,406	\$1.52	\$430,096	\$2.74	\$517,428	\$3.30	\$50,633	\$0.32	\$115,716	\$0.74	\$235,809	\$1.50
53	Long Beach, Calif.....	6,360,147	40.59	390,666	2.49	484,891	3.09	529,085	3.38	100,260	.64	65,955	.42	517,342	3.30
54	Springfield, Mass.....	9,769,495	63.36	387,121	2.51	745,290	4.83	871,732	5.65	68,641	.45	223,782	1.45	654,493	4.24
55	Tulsa, Okla.....	4,163,829	28.19	221,143	1.50	378,697	2.56	396,825	2.69	36,724	.25	104,459	.71	174,735	1.18
56	Bridgeport, Conn.....	7,521,896	51.10	343,061	2.33	740,136	5.03	916,447	6.23	61,142	.42	195,659	1.33	488,769	3.32
57	Salt Lake City, Utah.....	4,094,125	28.18	337,455	2.32	272,842	1.88	230,374	1.59	15,166	.10	69,867	.48	105,162	.72
58	Des Moines, Iowa.....	4,746,325	32.76	222,639	1.54	301,521	2.08	526,958	3.64	32,440	.22	29,664	.20	220,992	1.53
59	Scranton, Pa.....	5,280,974	36.50	265,109	1.83	375,674	2.60	490,089	3.39	50,730	.35	71,491	.49	297,925	2.06
60	Yonkers, N.Y.....	10,775,870	75.78	655,592	4.61	988,099	6.95	559,705	3.94	87,895	.62	325,833	2.29	962,543	6.77
61	Jacksonville, Fla.....	4,090,598	29.24	227,989	1.63	404,894	2.89	455,435	3.26	66,176	.47	99,341	.71	346,187	2.47
62	Paterson, N.J.....	6,884,936	49.50	200,127	1.44	674,895	4.85	650,545	4.68	47,557	.34	145,517	1.05	285,171	2.05
63	Albany, N.Y.....	5,994,364	45.93	379,205	2.91	753,198	5.77	523,359	4.01	68,850	.53	163,669	1.25	526,747	4.04
64	Norfolk, Va.....	3,746,489	28.88	356,823	2.75	488,635	3.77	519,902	4.01	107,733	.83	94,391	.73	293,552	2.26
65	Trenton, N.J.....	6,352,589	51.15	195,722	1.58	605,775	4.88	566,062	4.56	105,758	.85	228,089	1.84	341,357	2.75
66	Chattanooga, Tenn.....	2,680,422	21.65	125,855	1.02	235,982	1.91	432,330	3.49	22,959	.19	44,659	.36	132,950	1.07
67	Kansas City, Kans.....	2,864,937	23.14	151,403	1.22	238,506	1.93	395,048	3.19	39,214	.32	47,088	.38	86,499	.70
68	Fort Wayne, Ind.....	2,928,045	24.14	139,209	1.15	280,192	2.31	328,811	2.71	68,285	.56	35,670	.29	152,382	1.26
69	Wichita, Kans.....	2,988,550	25.01	79,128	.66	206,994	1.73	276,072	2.31	12,038	.10	44,742	.37	123,261	1.03
70	Erie, Pa.....	3,225,660	27.06	204,172	1.71	235,517	1.98	261,385	2.19	21,147	.18	91,345	.77	162,987	1.37
71	Camden, N.J.....	4,725,425	39.64	296,672	2.49	513,921	4.31	412,342	3.46	28,783	.24	93,431	.78	185,550	1.56
72	Elizabeth, N.J.....	4,912,659	41.39	201,303	1.70	521,473	4.39	513,724	4.33	36,289	.31	89,471	.75	266,508	2.25
73	Spokane, Wash.....	3,523,952	30.12	154,020	1.32	237,717	2.03	345,603	2.95	34,724	.30	56,248	.48	190,424	1.63
74	Fall River, Mass.....	4,283,931	37.16	172,717	1.50	384,147	3.33	320,030	2.78	18,224	.16	172,795	1.50	393,311	.81
75	Cambridge, Mass.....	6,665,285	58.21	276,439	2.41	571,803	4.99	469,056	4.10	105,877	.92	190,710	1.67	604,360	5.28
76	New Bedford, Mass.....	4,724,447	41.96	202,765	1.80	455,895	4.05	396,872	3.52	33,100	.29	192,592	1.71	265,588	2.36

77	Reading, Pa.....	3,378,200	30.19	197,641	1.77	260,102	2.32	133,991	1.20	31,167	.28	77,587	.69	148,373	1.33
78	Knoxville, Tenn.....	2,557,444	22.85	129,208	1.15	241,301	2.16	260,382	2.33	18,515	.17	93,437	.84	111,150	.99
79	South Bend, Ind.....	2,991,451	26.90	125,553	1.13	217,306	1.95	286,445	2.58	47,126	.42	56,012	.50	64,377	.58
80	Peoria, Ill.....	2,722,786	24.49	204,563	1.84	208,707	1.88	206,106	1.85	28,923	.26	120,317	1.08	271,814	2.44
81	Gary, Ind.....	3,057,510	27.75	158,332	1.44	260,424	2.36	278,341	2.53	18,986	.17	39,281	.36	118,244	1.07
82	Tacoma, Wash.....	3,441,884	31.72	224,151	2.07	230,644	2.13	469,868	4.33	46,899	.43	45,233	.42	226,257	2.09
83	Canton, Ohio.....	2,571,310	23.76	190,309	1.76	152,746	1.41	165,468	1.53	5,693	.05	37,993	.35	100,354	.93
84	Miami, Fla.....	3,243,366	29.98	279,736	2.59	327,569	3.03	299,185	2.77	33,878	.31	60,667	.56	255,727	2.36
85	Wilmington, Del.....	3,287,513	30.84	227,129	2.13	364,669	3.42	335,463	3.15	14,570	.14	34,271	.32	299,399	2.81
86	Somerville, Mass.....	4,637,758	43.63	236,435	2.22	363,572	3.42	376,613	3.54	60,867	.57	167,872	1.58	364,642	3.43
87	Tampa, Fla.....	3,012,191	28.36	164,082	1.55	314,757	2.96	247,111	2.33	32,590	.31	54,829	.52	296,215	2.79
88	Evansville, Ind.....	2,480,503	23.40	110,657	1.04	293,148	2.77	332,111	3.13	28,454	.27	54,650	.52	80,707	.76
89	El Paso, Tex.....	2,517,737	23.91	155,438	1.48	195,701	1.86	288,394	2.74	29,377	.28	78,353	.74	131,218	1.25
90	Lynn, Mass.....	4,820,345	46.80	170,554	1.66	328,264	3.19	425,851	4.13	52,645	.51	164,219	1.59	298,445	2.90
91	Utica, N.Y.....	4,333,191	42.15	281,328	2.74	335,385	3.26	456,913	4.44	71,204	.69	89,024	.87	266,319	2.59
92	Duluth, Minn. <sup>1</sup> .....	3,921,789	38.52	268,130	2.63	285,515	2.80	331,780	3.26	24,776	.24	70,147	.69	99,983	.98
93	Waterbury, Conn.....	4,372,584	42.99	342,582	3.37	372,610	3.66	442,480	4.35	30,872	.30	64,729	.64	120,886	1.19
94	Lowell, Mass.....	4,025,998	40.17	202,775	2.02	359,041	3.58	354,118	3.53	30,681	.31	133,396	1.33	198,996	1.99

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1932—Continued

[This table is presented in two sections, the first section beginning on p. 136. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 32]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		Operation and maintenance		Repair for com- pensation		Total	Per capita	Schools		Libraries		Total	Per capita	Total	Per capita
		Total	Per capita	Total	Per capita			Total	Per capita	Total	Per capita				
	Grand total.....	\$123,101,391	\$3.26	\$4,648,980	\$0.12	\$234,419,251	\$6.21	\$607,090,135	\$16.09	\$22,262,604	\$0.59	\$63,116,657	\$1.67	\$113,241,253	\$3.00
	Group I.....	76,329,778	3.53	2,666,598	.12	157,291,229	7.27	369,014,325	17.05	12,678,547	.59	42,448,724	1.96	83,377,123	3.85
	Group II.....	20,185,701	3.94	1,169,803	.23	38,326,465	7.48	81,994,196	16.01	3,590,326	.70	8,680,860	1.70	12,594,071	2.46
	Group III.....	26,584,912	2.42	812,579	.07	38,801,617	3.54	156,081,620	14.23	5,993,731	.55	11,987,073	1.09	17,270,059	1.57
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER															
1	New York, N.Y.....	\$28,760,074	\$3.98	\$1,135,767	\$0.16	\$59,872,416	\$8.29	\$148,473,676	\$20.57	\$3,456,783	\$0.48	\$16,983,775	\$2.35	\$43,093,780	\$5.97
2	Chicago, Ill.....	11,822,565	3.36	220,271	.06	6,509,226	1.85	50,973,316	14.47	1,359,958	.39	7,421,076	2.11	11,896,823	3.38
3	Philadelphia, Pa.....	5,474,533	2.77	63,496	.03	10,267,224	5.19	26,002,727	13.14	636,526	.32	2,345,305	1.19	4,985,056	2.52
4	Detroit, Mich.....	3,361,090	1.99	259,322	.15	13,661,511	8.10	20,457,023	12.13	983,259	.58	1,916,933	1.14	3,412,766	2.02
5	Los Angeles, Calif.....	6,252,016	4.63	200,447	.15	9,402,759	6.97	29,952,847	22.19	1,246,545	.92	2,395,915	1.77	2,125,731	1.57
6	Cleveland, Ohio.....	2,238,515	2.42	353,861	.38	6,328,164	6.85	15,028,425	16.28	1,158,737	1.26	587,719	.64	2,577,346	2.79
7	St. Louis, Mo.....	2,311,922	2.79	119,354	.14	3,837,479	4.63	11,548,829	13.93	513,594	.62	1,619,333	1.95	678,611	.82
8	Baltimore, Md.....	4,239,530	5.17	201,009	.24	5,384,950	6.56	8,998,581	10.97	467,464	.57	868,349	1.06	1,236,054	1.51
9	Boston, Mass.....	3,019,913	3.83	20,486	.03	16,290,680	20.66	16,164,755	20.50	967,797	1.23	2,440,260	3.09	4,302,803	5.46
10	Pittsburgh, Pa.....	2,650,233	3.89	35,660	.05	4,633,483	6.80	11,473,138	16.85	754,451	1.11	952,574	1.40	2,238,219	3.29
11	San Francisco, Calif.....	1,483,698	2.26	.....	.....	4,408,058	6.72	8,932,823	13.61	305,298	.47	1,591,853	2.43	2,032,031	3.10
12	Milwaukee, Wis.....	1,856,837	3.08	30,925	.05	8,359,833	13.85	9,894,982	16.40	385,999	.64	1,828,310	3.03	1,541,498	2.55
13	Buffalo, N.Y.....	2,858,852	4.89	26,000	.04	8,335,446	14.26	11,113,203	19.02	442,136	.76	1,497,322	2.56	3,256,405	5.57

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

14	Washington, D.C.	\$2,428,331	\$4.94	\$672,556	\$1.37	\$5,035,650	\$10.24	\$9,529,132	\$19.37	\$430,268	\$0.87	\$2,097,059	\$4.26	\$2,022,216	\$4.11
15	Minneapolis, Minn.	2,042,376	4.24	17,549	.04	3,369,993	7.00	7,320,734	15.20	437,485	.91	715,249	1.48	1,255,964	2.61
16	New Orleans, La.	1,489,278	3.14	15,551	.03	359,505	.76	4,423,917	9.32	77,666	.16	373,585	.79	434,818	.92
17	Cincinnati, Ohio	1,913,128	4.14	64,389	.14	4,689,121	10.15	8,414,425	18.21	344,412	.75	364,876	.79	1,452,528	3.14
18	Newark, N.J.	1,074,587	2.40	174,490	.39	5,508,883	12.29	10,926,402	24.37	447,080	1.00	903,364	2.01	1,373,565	3.06
19	Kansas City, Mo.	1,819,558	4.42	72,079	.18	1,778,211	4.32	5,840,369	14.20	286,283	.70	671,206	1.63	397,859	.97
20	Seattle, Wash.	2,021,205	5.37	8,616	.02	3,493,250	9.28	5,865,678	15.58	302,166	.80	434,135	1.15	748,147	1.99
21	Indianapolis, Ind.	1,053,750	2.81	2,080	.01	829,641	2.22	5,522,402	14.75	310,757	.83	495,041	1.32	461,847	1.23
22	Rochester, N.Y.	2,150,642	6.42	3,015	.01	5,371,304	16.03	6,863,271	20.49	232,853	.70	850,077	2.54	2,135,553	6.37
23	Houston, Tex.	856,822	2.64	---	---	607,685	1.87	3,177,347	9.79	86,902	.27	103,433	.32	92,790	.29
24	Jersey City, N.J.	1,121,922	3.50	---	---	4,626,104	14.42	6,185,950	19.28	241,261	.75	628,127	1.96	1,221,643	3.81
25	Portland, Oreg.	1,064,935	3.43	128,773	.41	1,286,832	4.14	4,393,739	14.14	233,218	.75	745,356	2.40	641,894	2.07
26	Louisville, Ky.	1,150,167	3.73	10,705	.03	1,370,226	4.44	3,530,824	11.44	159,975	.52	299,352	.97	355,247	1.15

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

27	Toledo, Ohio	\$1,602,069	\$5.32	\$2,072	\$0.01	\$1,616,916	\$5.37	\$3,682,246	\$12.24	\$211,080	\$0.70	\$192,324	\$0.64	\$606,630	\$2.02
28	Columbus, Ohio	419,595	1.40	21,907	.07	1,361,681	4.54	3,844,356	12.83	55,853	.19	69,376	.23	532,030	1.78
29	Oakland, Calif.	655,745	2.22	51,513	.17	41,684	.14	5,947,776	20.12	214,633	.73	488,315	1.65	149,747	.51
30	Denver, Colo.	1,002,432	3.40	70,597	.24	1,183,749	4.02	5,065,144	17.19	247,950	.84	721,104	2.45	570,459	1.94
31	Atlanta, Ga.	495,205	1.75	43,983	.16	827,388	2.92	3,089,129	10.90	97,861	.35	177,663	.63	156,727	.55
32	Dallas, Tex.	259,086	.92	34,875	.12	248,276	.89	2,888,566	10.31	59,077	.21	250,954	.90	109,603	.39
33	St. Paul, Minn.	663,035	2.37	11,155	.04	497,019	1.78	3,416,249	12.21	240,108	.86	328,546	1.17	350,863	1.25
34	Birmingham, Ala.	334,682	1.22	17,675	.06	104,849	.38	2,426,913	8.84	102,230	.37	214,010	.78	86,512	.32
35	Akron, Ohio	691,164	2.60	30,012	.11	701,407	2.63	3,010,653	11.31	92,273	.35	54,299	.20	309,521	1.16
36	Memphis, Tenn.	392,924	1.49	32,105	.12	398,298	1.51	2,268,522	8.61	100,098	.38	254,949	.97	73,748	.28
37	Providence, R.I.	746,598	2.92	69,063	.27	1,816,522	7.10	4,442,711	17.35	74,500	.29	391,859	1.53	482,793	1.89
38	San Antonio, Tex.	372,764	1.53	22,676	.09	36,186	.15	2,107,702	8.67	87,889	.36	249,105	1.03	54,214	.22
39	Omaha, Nebr.	417,039	1.91	40,085	.18	5,336	.02	3,458,569	15.80	88,727	.41	150,225	.69	343,349	1.57
40	Syracuse, N.Y.	699,395	3.24	9,206	.04	2,545,132	11.78	3,064,313	14.18	117,121	.54	219,150	1.01	1,181,527	5.47
41	Dayton, Ohio	324,629	1.56	---	---	1,249,560	6.01	2,025,990	9.75	196,042	.94	123,985	.60	245,581	1.18
42	Oklahoma City, Okla.	195,679	.97	4,124	.02	79,190	.39	2,406,196	11.95	46,484	.23	252,862	1.26	165,899	.82
43	Worcester, Mass.	1,153,990	5.81	24,218	.12	2,670,379	13.45	3,757,763	18.92	161,624	.81	203,785	1.03	666,881	3.36
44	Richmond, Va.	418,619	2.26	29,560	.16	542,348	2.92	2,308,645	12.45	76,343	.41	138,442	.75	191,572	1.03
45	Youngstown, Ohio	371,157	2.12	5,379	.03	746,930	4.26	2,756,258	15.72	60,715	.35	176,529	1.01	172,117	.98
46	Grand Rapids, Mich.	287,228	1.67	11,650	.07	1,149,245	6.67	3,226,667	18.73	213,044	1.24	240,075	1.39	73,942	.43
47	Fort Worth, Tex.	285,912	1.68	---	---	269,180	1.58	1,922,356	11.31	37,490	.22	184,993	1.09	55,492	.33
48	Hartford, Conn.	633,152	3.77	219	(1)	1,491,696	8.88	3,648,221	21.73	135,000	.80	518,702	3.09	349,560	2.08
49	Flint, Mich.	216,744	1.30	102	(1)	1,067,858	6.39	2,484,339	14.86	102,209	.61	107,154	.64	49,000	.29
50	New Haven, Conn.	377,266	2.32	362	(1)	788,973	4.85	2,878,600	17.69	107,195	.66	252,308	1.55	298,417	1.83
51	San Diego, Calif.	496,343	3.11	---	---	15,928	.10	2,766,915	17.31	117,428	.73	283,231	1.77	167,145	1.05

(1) Less than 1/2 of 1 cent.

TABLE 12.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1932—Continued

[This table is presented in two sections, the first section beginning on p. 136. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 32]

City number	CITY	V.—HIGHWAYS				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS		VII.—EDUCATION				VIII.—RECREATION		IX.—MISCELLANEOUS	
		Operation and maintenance		Repair for com- pensation				Schools		Libraries					
		Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued															
52	Nashville, Tenn.....	\$286,361	\$1.83	\$10,982	\$0.07	\$290,994	\$1.85	\$1,102,813	\$7.03	\$61,083	\$0.39	\$143,285	\$0.91	\$100,521	\$0.64
53	Long Beach, Calif.....	371,448	2.37	5,165	.03	55,965	.36	3,212,387	20.50	121,994	.78	395,385	2.52	109,604	.70
54	Springfield, Mass.....	551,392	3.58	44,414	.29	1,820,130	11.80	3,209,123	20.81	219,614	1.42	416,268	2.70	557,495	3.62
55	Tulsa, Okla.....	225,363	1.53			60,464	.41	2,327,178	15.76	48,530	.33	84,260	.57	105,451	.71
56	Bridgeport, Conn.....	655,504	4.45	68	( <sup>1</sup> )	1,046,391	7.11	2,441,609	16.59	151,700	1.03	232,056	1.58	249,354	1.69
57	Salt Lake City, Utah.....	327,079	2.25	4,331	.03	29,503	.20	2,375,548	16.35	77,669	.53	175,571	1.21	73,558	.51
58	Des Moines, Iowa.....	445,663	3.08	12,580	.09	9,381	.06	2,352,143	16.23	106,092	.73	138,686	.96	347,566	2.40
59	Scranton, Pa.....	261,890	1.81	49,848	.34	700,666	4.84	2,337,641	16.16	36,761	.25	135,446	.94	207,704	1.44
60	Yonkers, N.Y.....	378,888	2.66	8,305	.06	1,372,127	9.65	3,487,169	24.52	52,780	.37	249,698	1.76	1,647,236	11.58
61	Jacksonville, Fla.....	464,529	3.32			63,910	.46	1,501,159	10.73	74,853	.54	233,198	1.67	152,927	1.09
62	Paterson, N.J.....	180,955	1.30	9,304	.07	826,463	5.94	3,264,392	23.47	74,971	.54	66,930	.48	458,109	3.29
63	Albany, N.Y.....	516,316	3.96	1,562	.01	462,905	3.55	1,780,505	13.64	127,632	.98	299,336	2.29	391,080	3.00
64	Norfolk, Va.....	185,481	1.43			185,137	1.43	1,300,662	10.03	37,146	.29	57,949	.45	119,078	.92
65	Trenton, N.J.....	390,430	3.14	11,155	.09	1,008,483	8.12	2,468,476	19.88	102,222	.82	124,609	1.00	204,451	1.65
66	Chattanooga, Tenn.....	239,281	1.93	102	( <sup>1</sup> )	265,319	2.14	1,008,153	8.14	55,453	.45	52,345	.42	65,034	.53
67	Kansas City, Kans.....	144,099	1.16	720	.01	32,416	.26	1,577,693	12.74	30,857	.25	57,840	.47	63,554	.51
68	Fort Wayne, Ind.....	148,341	1.22	4,150	.03			1,473,130	12.14	92,122	.76	113,786	.94	91,967	.76
69	Wichita, Kans.....	136,069	1.14	9,814	.08	42,781	.36	1,855,424	15.53	55,996	.47	105,828	.89	40,403	.34
70	Erie, Pa.....	180,827	1.52	6,908	.06	6,368	.05	1,900,124	15.94	50,593	.42	44,108	.37	60,179	.50
71	Camden, N.J.....	229,648	1.93	3,076	.03	290,361	2.44	2,303,870	19.33	39,870	.33	93,016	.78	234,885	1.97
72	Elizabeth, N.J.....	227,950	1.92	3,143	.03	710,424	5.99	2,040,736	17.19	61,340	.52	63,590	.54	176,708	1.49
73	Spokane, Wash.....	337,487	2.88	10,455	.09	56,471	.48	1,801,178	15.39	74,441	.64	128,589	1.10	96,595	.83
74	Fall River, Mass.....	213,493	1.85	347	( <sup>1</sup> )	1,153,610	10.01	1,161,046	10.07	40,460	.35	36,407	.32	517,344	4.49
75	Cambridge, Mass.....	412,352	3.60			1,411,231	12.33	1,815,918	15.86	88,483	.77	227,845	1.99	491,231	4.29
76	New Bedford, Mass.....	222,150	1.97	10,641	.09	897,815	7.97	1,467,948	13.04	61,518	.55	74,311	.66	443,252	3.9

77	Reading, Pa.	322,353	2.88	46,613	.42	1,434	.01	1,815,733	16.23	39,809	.36	146,227	1.31	157,170	1.40
78	Knoxville, Tenn.	242,822	2.17			296,944	2.65	1,041,312	9.31	56,209	.50	15,734	.14	50,430	.45
79	South Bend, Ind.	348,961	3.14			54,247	.49	1,552,904	13.96	82,985	.75	95,989	.86	59,546	.54
80	Peoria, Ill.	195,444	1.76			54,123	.49	1,093,357	9.83	84,840	.76	146,576	1.32	108,016	.97
81	Gary, Ind.	152,176	1.38			3,150	.03	1,809,891	16.42	74,353	.67	106,413	.97	37,419	.34
82	Tacoma, Wash.	435,701	4.02			23,227	.21	1,486,204	13.70	64,733	.60	115,643	1.07	73,324	.68
83	Canton, Ohio	220,830	2.04			193,055	1.78	1,347,213	12.45			24,082	.22	133,567	1.23
84	Miami, Fla.	386,397	3.57			368,876	3.41	940,164	8.69	15,700	.15	124,344	1.15	151,123	1.40
85	Wilmington, Del.	186,642	1.75	12,313	.12	13,577	.13	1,566,678	14.70	58,330	.55	118,803	1.11	55,669	.52
86	Somerville, Mass.	371,818	3.50	3,517	.03	520,914	4.90	1,454,046	13.68	79,168	.74	190,573	1.79	447,721	4.21
87	Tampa, Fla.	333,842	3.14	5,370	.05	283,474	2.67	1,072,753	10.10	22,869	.22	97,815	.92	86,484	.81
88	Evansville, Ind.	152,330	1.44			30,122	.28	1,121,149	10.58	94,636	.89	110,490	1.04	72,049	.68
89	El Paso, Tex.	148,598	1.41			72,576	.69	1,259,285	11.96	37,997	.36	111,434	1.06	9,366	.09
90	Lynn, Mass.	320,744	3.11	542	.01	903,963	8.78	1,534,924	14.90	61,320	.60	181,409	1.76	377,465	3.66
91	Utica, N.Y.	352,900	3.43			387,345	3.77	1,578,160	15.35	74,199	.72	87,691	.85	352,723	3.43
92	Duluth, Minn. <sup>2</sup>	282,267	2.77	4,500	.04	34,478	.34	2,132,469	20.95	79,108	.78	164,287	1.61	144,349	1.42
93	Waterbury, Conn.	516,293	5.08	116	(1)	531,166	5.22	1,670,780	16.43	46,894	.46	105,183	1.03	127,933	1.26
94	Lowell, Mass.	369,346	3.68			773,901	7.72	1,143,794	11.41	32,827	.33	50,093	.50	377,030	3.76

<sup>1</sup> Less than 1/2 of 1 cent.

<sup>2</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 13.—PER CENT DISTRIBUTION OF THE PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 33]

City number	CITY	I.—GEN- ERAL GOVERN- MENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CON- SERVA- TION OF HEALTH	IV.—SANI- TATION, OR PRO- MOTION OF CLEAN- LINESS	V.—HIGHWAYS		VI.—CHAR- ITIES, HOSPITALS, AND COR- RECTIONS	VII.—EDUCATION		VIII.—REC- REATION	IX.—MIS- CELLA- NEOUS
			Police de- partment	Fire de- partment	All other			Operation and main- tenance	Repair for com- pensation		Schools	Libraries		
	Grand total .....	8.3	10.3	6.5	1.4	2.3	6.5	6.8	0.3	13.0	33.6	1.2	3.5	6.3
	Group I.....	9.2	11.2	5.5	1.5	2.2	7.1	6.5	.2	13.4	31.4	1.1	3.6	7.1
	Group II.....	8.6	8.8	7.1	1.6	2.9	5.4	8.0	.5	15.1	32.3	1.4	3.4	5.0
	Group III.....	5.3	8.7	9.2	1.0	2.3	5.5	7.0	.2	10.2	41.2	1.6	3.2	4.6
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER														
1	New York, N.Y.....	9.5	12.0	4.9	1.6	1.6	8.7	5.9	0.2	12.2	30.4	0.7	3.5	8.8
2	Chicago, Ill.....	9.4	10.8	4.3	1.4	2.5	6.7	8.5	.2	4.7	36.7	1.0	5.3	8.6
3	Philadelphia, Pa.....	10.6	13.4	5.0	1.6	1.8	5.7	6.8	.1	12.8	32.3	.8	2.9	6.2
4	Detroit, Mich.....	7.7	12.7	5.9	1.2	4.9	6.2	4.7	.4	19.0	28.5	1.4	2.7	4.8
5	Los Angeles, Calif.....	10.5	8.2	6.8	2.4	2.3	3.7	8.0	.3	12.1	38.5	1.6	3.1	2.7
6	Cleveland, Ohio.....	8.1	8.9	6.0	.7	3.2	4.6	5.4	.9	15.3	36.4	2.8	1.4	6.2
7	St. Louis, Mo.....	9.1	14.9	6.9	1.8	3.4	4.2	6.7	.3	11.1	33.4	1.5	4.7	2.0
8	Baltimore, Md.....	7.2	12.6	8.0	.6	1.5	9.1	12.1	.6	15.4	25.7	1.3	2.5	3.5
9	Boston, Mass.....	7.2	9.4	6.1	1.1	2.7	6.1	4.7	(1)	25.4	25.3	1.5	3.8	6.7
10	Pittsburgh, Pa.....	12.1	7.7	5.5	1.8	2.2	6.1	7.5	.1	13.2	32.6	2.1	2.7	6.4
11	San Francisco, Calif.....	9.5	11.5	10.8	1.9	1.7	2.7	4.9	-----	14.6	29.5	1.0	5.3	6.7
12	Milwaukee, Wis.....	6.9	7.3	5.2	1.4	2.3	10.8	5.1	.1	23.1	27.4	1.1	5.1	4.3
13	Buffalo, N.Y.....	7.3	7.6	6.3	1.0	2.5	5.7	7.2	.1	21.0	28.1	1.1	3.8	8.2

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

14	Washington, D.C.	5.7	10.3	7.2	2.3	1.7	6.4	7.3	2.0	15.0	28.5	1.3	6.3	6.0
15	Minneapolis, Minn.	7.0	5.5	5.8	1.5	4.4	3.7	9.7	.1	16.0	34.8	2.1	3.4	6.0
16	New Orleans, La.	11.4	11.2	10.0	3.9	2.1	8.7	10.9	.1	2.6	32.5	.6	2.7	3.2
17	Cincinnati, Ohio	8.8	5.5	5.3	.9	2.9	4.0	8.1	.3	19.8	35.4	1.5	1.5	6.1
18	Newark, N.J.	8.0	11.1	6.9	1.3	3.9	6.8	3.3	.5	16.7	33.2	1.4	2.7	4.2
19	Kansas City, Mo.	13.8	7.8	5.3	1.4	1.7	4.6	11.0	.4	10.7	35.1	1.7	4.0	2.4
20	Seattle, Wash.	9.9	7.2	8.2	1.5	3.0	5.1	10.2	(1)	17.7	29.7	1.5	2.2	3.8
21	Indianapolis, Ind.	7.1	9.1	11.1	1.6	3.2	4.8	7.7	(1)	6.0	40.2	2.3	3.6	3.4
22	Rochester, N.Y.	7.3	5.1	5.2	2.1	3.0	5.8	8.7	(1)	21.9	27.9	.9	3.5	8.7
23	Houston, Tex.	12.6	7.0	7.3	1.1	2.1	5.1	11.3	-----	8.0	41.8	1.1	1.4	1.2
24	Jersey City, N.J.	9.5	14.3	6.7	.9	3.3	4.8	4.8	-----	19.9	26.7	1.0	2.7	5.3
25	Portland, Oreg.	9.5	8.3	10.3	1.2	1.4	4.1	8.2	1.0	9.9	33.7	1.8	5.7	4.9
26	Louisville, Ky.	6.9	10.2	6.1	1.1	4.1	5.8	11.0	.1	13.1	33.8	1.5	2.9	3.4

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

27	Toledo, Ohio	3.7	8.6	7.9	0.3	1.1	4.4	15.0	(1)	15.1	34.4	1.1	1.8	5.7
28	Columbus, Ohio	4.6	7.3	7.4	.6	.9	5.3	4.9	0.3	16.0	45.1	.7	.8	6.2
29	Oakland, Calif.	3.6	9.6	11.0	1.1	1.1	3.0	6.1	.5	.4	55.5	2.0	4.6	1.4
30	Denver, Colo.	10.4	7.0	7.8	1.4	1.8	3.6	7.7	.5	9.1	38.9	1.9	5.5	4.4
31	Atlanta, Ga.	4.3	10.8	8.8	.7	3.4	7.3	6.6	.6	11.0	41.0	1.3	2.4	2.1
32	Dallas, Tex.	5.3	9.3	12.4	1.0	1.8	6.5	4.3	.6	4.1	47.8	1.0	4.2	1.8
33	St. Paul, Minn.	6.7	8.5	11.7	1.7	1.7	3.4	8.0	.1	6.0	41.1	2.9	4.0	4.2
34	Birmingham, Ala.	4.2	10.1	12.2	.7	2.4	5.5	6.6	.3	2.1	47.9	2.0	4.2	1.7
35	Akron, Ohio	5.2	5.8	4.9	.3	1.5	5.5	10.8	.5	11.0	47.3	1.4	.9	4.9
36	Memphis, Tenn.	4.3	8.9	11.4	.8	4.0	7.0	7.1	.6	7.2	40.9	1.8	4.6	1.3
37	Providence, R.I.	4.7	10.7	10.2	.9	3.8	6.2	5.9	.5	14.4	35.2	.6	3.1	3.8
38	San Antonio, Tex.	6.8	8.4	9.7	2.2	2.1	9.5	7.8	.5	.8	44.1	1.8	5.2	1.1
39	Omaha, Nebr.	5.6	9.0	12.0	1.3	1.5	2.9	6.3	.6	.1	52.0	1.3	2.3	5.2
40	Syracuse, N.Y.	4.6	6.2	7.9	.6	2.1	5.2	6.6	.1	23.9	28.7	1.1	2.1	11.1
41	Dayton, Ohio	5.1	7.4	6.8	.5	.7	7.6	5.6	-----	21.5	34.9	3.4	2.1	4.2
42	Oklahoma City, Okla.	4.1	9.1	8.9	2.9	1.2	7.8	4.1	.1	1.7	50.3	1.0	5.3	3.5
43	Worcester, Mass.	3.5	8.6	7.7	.7	3.3	3.3	9.7	.2	22.5	31.7	1.4	1.7	5.6
44	Richmond, Va.	9.6	8.6	9.1	2.0	4.1	6.6	6.8	.5	.8	37.5	1.2	2.2	3.1
45	Youngstown, Ohio	4.2	6.0	5.7	.4	1.1	3.1	6.9	.1	13.8	51.1	1.1	3.3	3.2
46	Grand Rapids, Mich.	3.8	7.0	9.0	.7	3.9	3.5	4.0	.2	15.9	44.6	3.0	3.3	1.0
47	Fort Worth, Tex.	4.6	8.5	10.3	.8	2.4	6.2	7.0	-----	6.6	46.8	.9	4.5	1.4
48	Hartford, Conn.	5.5	9.0	7.7	1.2	3.1	6.7	6.2	(1)	14.7	35.9	1.3	5.1	3.4
49	Flint, Mich.	3.6	7.1	6.7	.5	1.8	4.3	4.1	(1)	20.2	46.9	1.9	2.0	.9
50	New Haven, Conn.	5.5	12.0	10.3	1.4	2.4	4.0	5.2	(1)	10.8	39.4	1.5	3.5	4.1
51	San Diego, Calif.	6.3	8.9	8.9	1.3	2.3	5.0	8.7	.3	.3	48.5	2.1	5.0	2.9

<sup>1</sup> Less than 1/20 of 1 percent.

TABLE 13.—PER CENT DISTRIBUTION OF THE PAYMENTS FOR OPERATION AND MAINTENANCE OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1932—Continued

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 33]

City number	CITY	I.—GEN- ERAL GOVERN- MENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CON- SERVA- TION OF HEALTH	IV.—SANI- TATION, OR PRO- MOTION OF CLEAN- LINESS	V.—HIGHWAYS		VI.—CHAR- ITIES, HOSPITALS, AND COR- RECTIONS	VII.—EDUCATION		VIII.—REC- REACTION	IX.—MIS- CELLA- NEOUS
			Police de- partment	Fire de- partment	All other			Operation and main- tenance	Repair for com- pensation		Schools	Libraries		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued														
52	Nashville, Tenn.....	6.7	12.0	14.4	1.4	3.2	6.6	8.0	0.3	8.1	30.8	1.7	4.0	2.8
53	Long Beach, Calif.....	6.1	7.6	8.3	1.6	1.0	8.1	5.8	.1	9	50.5	1.9	6.2	1.7
54	Springfield, Mass.....	4.0	7.6	8.9	.7	2.3	6.7	5.6	.5	18.6	32.8	2.2	4.3	5.7
55	Tulsa, Okla.....	5.3	9.1	9.5	.9	2.5	4.2	5.4	1.5	55.9	1.2	2.0	2.5	2.5
56	Bridgeport, Conn.....	4.6	9.8	12.2	.8	2.6	6.5	8.7	(1)	13.9	32.5	2.0	3.1	3.3
57	Salt Lake City, Utah.....	8.2	6.7	5.6	.4	1.7	2.6	8.0	.1	.7	58.0	1.9	4.3	1.8
58	Des Moines, Iowa.....	4.7	6.4	11.1	.7	.6	4.7	9.4	.3	.2	49.6	2.2	2.9	7.3
59	Seranton, Pa.....	5.0	7.1	9.3	1.0	1.4	5.6	5.0	.9	13.3	44.3	.7	2.6	3.9
60	Yonkers, N.Y.....	6.1	9.2	5.2	.8	3.0	8.9	3.5	.1	12.7	32.4	.5	2.3	15.3
61	Jacksonville, Fla.....	5.6	9.9	11.1	1.6	2.4	8.5	11.4	1.6	1.6	36.7	1.8	5.7	3.7
62	Paterson, N.J.....	2.9	9.8	9.4	.7	2.1	4.1	2.6	.1	12.0	47.4	1.1	1.0	6.7
63	Albany, N.Y.....	6.3	12.6	8.7	1.1	2.7	8.8	8.6	(1)	7.7	29.7	2.1	5.0	6.5
64	Norfolk, Va.....	9.5	13.0	13.9	2.9	2.5	7.8	5.0	4.9	4.9	34.7	1.0	1.5	3.2
65	Trenton, N.J.....	3.1	9.5	8.9	1.7	3.6	5.4	6.1	.2	15.9	38.9	1.6	2.0	3.2
66	Chattanooga, Tenn.....	4.7	8.8	16.1	.9	1.7	5.0	8.9	(1)	9.9	37.6	2.1	2.0	2.4
67	Kansas City, Kans.....	5.3	8.3	13.8	1.4	1.6	3.0	5.0	(1)	1.1	55.1	1.1	2.0	2.2
68	Fort Wayne, Ind.....	4.8	9.6	11.2	2.3	1.2	5.2	5.1	.1	1.1	50.3	3.1	3.9	3.1
69	Wichita, Kans.....	2.6	6.9	9.2	.4	1.5	4.1	4.6	.3	1.4	62.1	1.9	3.5	1.4
70	Erie, Pa.....	6.3	7.3	8.1	.7	2.8	5.1	5.6	.2	.2	58.9	1.6	1.4	1.9
71	Camden, N.J.....	6.3	10.9	8.7	.6	2.0	3.9	4.9	.1	6.1	48.8	.8	2.0	5.0
72	Elizabeth, N.J.....	4.1	10.6	10.5	.7	1.8	5.4	4.6	.1	14.5	41.5	1.2	1.3	3.6
73	Spokane, Wash.....	4.4	6.7	9.8	1.0	1.6	5.4	9.6	.3	1.6	51.1	2.1	3.6	2.7
74	Fall River, Mass.....	4.0	9.0	7.5	.4	4.0	2.2	5.0	(1)	26.9	27.1	.9	.8	12.1
75	Cambridge, Mass.....	4.1	8.6	7.0	1.6	2.9	9.1	6.2	2.2	21.2	27.2	1.3	3.4	7.4
76	New Bedford, Mass.....	4.3	9.6	8.4	.7	4.1	5.6	4.7	.2	19.0	31.1	1.3	1.6	9.4

77	Reading, Pa.....	5.9	7.7	4.0	.9	2.3	4.4	9.5	1.4	( <sup>1</sup> )	53.7	1.2	4.3	4.7
78	Knoxville, Tenn.....	5.1	9.4	10.2	.7	3.7	4.3	9.5	-----	11.6	40.7	2.2	.6	2.0
79	South Bend, Ind.....	4.2	7.3	9.6	1.6	1.9	2.2	11.7	-----	1.8	51.9	2.8	3.2	2.0
80	Peoria, Ill.....	7.5	7.7	7.6	1.1	4.4	10.0	7.2	-----	2.0	40.2	3.1	5.4	4.0
81	Gary, Ind.....	5.2	8.5	9.1	.6	1.3	3.9	5.0	-----	.1	59.2	2.4	3.5	1.2
82	Tacoma, Wash.....	6.5	6.7	13.7	1.4	1.3	6.6	12.7	-----	.7	43.2	1.9	3.4	2.1
83	Canton, Ohio.....	7.4	5.9	6.4	.2	1.5	3.9	8.6	-----	7.5	52.4	-----	.9	5.2
84	Miami, Fla.....	8.6	10.1	9.2	1.0	1.9	7.9	11.9	-----	11.4	29.0	.5	3.8	4.7
85	Wilmington, Del.....	6.9	11.1	10.2	.4	1.0	9.1	5.7	-----	.4	47.7	1.8	3.6	1.7
86	Somerville, Mass.....	5.1	7.8	8.1	1.3	3.6	7.9	8.0	-----	11.2	31.4	1.7	4.1	9.7
87	Tampa, Fla.....	5.4	10.4	8.2	1.1	1.8	9.8	11.1	-----	.2	9.4	.8	3.2	2.9
88	Evansville, Ind.....	4.5	11.8	13.4	1.1	2.2	3.3	6.1	-----	1.2	45.2	3.8	4.5	2.9
89	El Paso, Tex.....	6.2	7.8	11.5	1.2	3.1	5.2	5.9	-----	2.9	50.0	1.5	4.4	.4
90	Lynn, Mass.....	3.5	6.8	8.8	1.1	3.4	6.2	6.7	-----	( <sup>1</sup> )	18.8	31.8	1.3	3.8
91	Utica, N.Y.....	6.5	7.7	10.5	1.6	2.1	6.1	8.1	-----	8.9	36.4	1.7	2.0	8.1
92	Duluth, Minn. <sup>2</sup> .....	6.8	7.3	8.5	.6	1.8	2.5	7.2	-----	.9	54.4	2.0	4.2	3.7
93	Waterbury, Conn.....	7.8	8.5	10.1	.7	1.5	2.8	11.8	-----	( <sup>1</sup> )	12.1	38.2	1.1	2.4
94	Lowell, Mass.....	5.0	8.9	8.8	.8	3.3	4.9	9.2	-----	19.2	28.4	.8	1.2	9.4

<sup>1</sup> Less than 1/20 of 1 percent.

<sup>2</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF PUBLIC-SERVICE ENTERPRISES: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 33]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	All other
	Grand total.....	\$124,766,761	\$68,738,193	\$16,011,805	\$2,097,690	\$27,919	\$5,751,416	\$1,155,486	\$1,194,753	\$29,789,499
	Group I.....	76,803,642	38,120,492	10,936,613	1,514,229	5,216	3,096,828	239,051	567,517	22,328,696
	Group II.....	17,785,528	9,733,820	1,723,348	267,392	2,620	1,627,793	97,961	268,915	4,063,679
	Group III.....	30,172,591	20,883,881	3,351,844	316,069	20,083	1,026,795	818,474	358,321	3,397,124
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N.Y.....	\$18,074,225	\$8,865,965	.....	\$1,032,529	.....	\$1,640,030	.....	.....	\$6,535,701
2	Chicago, Ill.....	7,467,454	6,227,971	\$1,075,531	3,772	.....	160,180	.....	.....	.....
3	Philadelphia, Pa.....	2,269,834	1,947,758	.....	265	.....	184,596	.....	\$101,117	36,098
4	Detroit, Mich.....	13,743,450	1,754,816	.....	37,331	\$1,920	.....	.....	.....	11,949,383
5	Los Angeles, Calif.....	12,558,708	3,923,485	7,634,671	.....	.....	999,402	\$1,150	.....	.....
6	Cleveland, Ohio.....	4,483,471	2,120,506	1,819,416	54,296	.....	108,037	.....	251,132	130,084
7	St. Louis, Mo.....	2,689,739	2,521,370	.....	88,276	2,939	52,954	.....	.....	24,200
8	Baltimore, Md.....	1,892,728	1,518,860	.....	98,209	.....	30,275	.....	.....	245,384
9	Boston, Mass.....	3,255,392	2,568,020	.....	43,948	.....	.....	129,864	.....	513,560
10	Pittsburgh, Pa.....	1,796,013	1,714,555	.....	42,695	357	16,281	.....	.....	.....
11	San Francisco, Calif.....	5,979,490	2,582,738	406,995	.....	.....	.....	.....	22,145	.....
12	Milwaukee, Wis.....	1,215,431	1,208,976	.....	6,455	.....	.....	.....	95,471	2,894,286
13	Buffalo, N.Y.....	1,382,707	1,165,492	.....	106,453	.....	13,110	.....	97,652	.....

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

14	Washington, D.C.	\$959,886	\$923,835		\$35,366			\$685		
15	Minneapolis, Minn.	862,125	789,721			\$300	\$1,062		\$71,042	
16	New Orleans, La.	1,516,205	740,688		87,139			1,612	36,675	\$650,091
17	Cincinnati, Ohio	1,281,430	1,255,554		18,252		1,466		6,158	
18	Newark, N.J.	1,567,596	1,340,680		10,485		216,431			
19	Kansas City, Mo.	1,202,649	1,167,543		27,035	2,320	5,751			
20	Seattle, Wash.	6,072,198	558,889	\$1,723,348	10,007		471,451		45,265	3,263,238
21	Indianapolis, Ind.	29,845			27,852				1,993	
22	Rochester, N.Y.	790,392	537,307		15,323		120,026	91,142	26,594	
23	Houston, Tex.	766,927	328,953		28,847		266,197		13,461	129,469
24	Jersey City, N.J.	1,017,676	984,602				33,074			
25	Portland, Oreg.	1,115,138	546,338		7,086		505,151		35,682	20,881
26	Louisville, Ky.	603,461	559,710				7,184	4,522	32,045	

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

27	Toledo, Ohio	\$768,098	\$726,626		\$9,978	\$500		\$20,602	\$10,392	
28	Columbus, Ohio	715,583	476,559	\$224,965	14,059					
29	Oakland, Calif.	1,311,132	858,597	17,781			\$405,164		29,590	
30	Denver, Colo.	1,095,436	1,041,258		3,652				40,657	\$10,919
31	Atlanta, Ga.	425,517	392,265			990		14,365	17,897	
32	Dallas, Tex.	508,404	508,404							
33	St. Paul, Minn.	735,558	641,798		12,770	1,200	544		79,246	
34	Birmingham, Ala.	30,570			17,292				13,278	
35	Akron, Ohio	312,506	309,292							3,214
36	Memphis, Tenn.	402,120	356,438		9,902	1,467	12,417		21,896	
37	Providence, R.I.	665,846	584,487				13,990			
38	San Antonio, Tex.	326,780	260,805		22,514			67,369	16,366	
39	Omaha, Nebr.	1,793,804	570,531		3,580				27,095	1,209,419
40	Syracuse, N.Y.	271,938	244,236		27,702				10,274	
41	Dayton, Ohio	289,792	273,373		16,419					
42	Oklahoma City, Okla.	291,666	291,666							
43	Worcester, Mass.	341,989	284,632			826		56,531		
44	Richmond, Va.	1,006,585	357,937		16,936	1,560	7,361	53,475	932	568,384
45	Youngstown, Ohio	330,319	328,195			2,124				
46	Grand Rapids, Mich.	432,139	358,088		13,206			60,845		
47	Fort Worth, Tex.	259,914	259,914							
48	Hartford, Conn.	293,340	248,410		22,491			22,439		
49	Flint, Mich.	326,822	322,349		2,901	1,572				
50	New Haven, Conn.	2,719					2,719			
51	San Diego, Calif.	713,465	604,985				81,093	27,477		

TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR OPERATION AND MAINTENANCE OF PUBLIC-SERVICE ENTERPRISES: 1932—Continued  
 [For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 33]

City number	CITY	Total	Water-supply systems	Electric light and power systems	Markets	Scales	Docks, wharves, and landings	Cemeteries and crematories	Halls	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
52	Nashville, Tenn.....	\$367, 105	\$346, 060	-----	\$16, 871	\$1, 145	-----	\$1, 865	-----	\$1, 164
53	Long Beach, Calif.....	1, 214, 012	286, 650	-----	1, 163	-----	\$40, 282	2, 557	-----	883, 360
54	Springfield, Mass.....	283, 984	271, 738	-----	-----	-----	-----	-----	\$12, 246	-----
55	Tulsa, Okla.....	488, 172	478, 383	-----	-----	-----	-----	4, 712	5, 077	-----
56	Bridgeport, Conn.....	11, 236	-----	-----	-----	-----	-----	-----	-----	11, 236
57	Salt Lake City, Utah.....	274, 383	221, 132	-----	-----	-----	-----	53, 251	-----	-----
58	Des Moines, Iowa.....	446, 044	354, 503	-----	16, 176	-----	-----	75, 365	-----	-----
59	Scranton, Pa.....	364	-----	-----	364	-----	-----	-----	-----	-----
60	Yonkers, N. Y.....	519, 881	514, 027	-----	-----	2, 977	2, 877	-----	-----	-----
61	Jacksonville, Fla.....	1, 315, 671	220, 836	\$823, 965	-----	-----	270, 870	-----	-----	-----
62	Paterson, N. J.....	548, 999	548, 999	-----	-----	-----	-----	-----	-----	-----
63	Albany, N. Y.....	592, 998	586, 890	-----	6, 108	-----	-----	-----	-----	-----
64	Norfolk, Va.....	273, 927	200, 565	-----	25, 564	-----	-----	47, 798	-----	-----
65	Trenton, N. J.....	378, 312	350, 647	-----	7, 956	-----	19, 709	-----	-----	-----
66	Chattanooga, Tenn.....	34, 279	-----	-----	8, 142	-----	835	-----	25, 302	-----
67	Kansas City, Kans.....	1, 541, 516	310, 712	1, 216, 524	-----	-----	-----	1, 950	12, 330	-----
68	Fort Wayne, Ind.....	760, 754	253, 975	503, 159	2, 237	1, 383	-----	-----	-----	-----
69	Wichita, Kans.....	7, 998	-----	-----	13	-----	-----	-----	7, 985	-----
70	Erie, Pa.....	372, 773	368, 663	-----	-----	-----	2, 029	-----	-----	2, 081
71	Camden, N. J.....	296, 800	274, 140	-----	700	-----	-----	6, 475	15, 485	-----
72	Elizabeth, N. J.....	1, 029, 977	1, 023, 388	-----	1, 014	-----	5, 575	-----	-----	-----
73	Spokane, Wash.....	156, 833	156, 833	-----	-----	-----	-----	-----	-----	-----
74	Fall River, Mass.....	197, 903	163, 989	-----	-----	-----	-----	33, 914	-----	-----
75	Cambridge, Mass.....	393, 792	339, 577	-----	-----	-----	-----	54, 215	-----	-----
76	New Bedford, Mass.....	242, 918	195, 007	-----	-----	-----	713	47, 198	-----	-----
77	Reading, Pa.....	246, 788	246, 788	-----	-----	-----	-----	-----	-----	-----
78	Knoxville, Tenn.....	191, 113	178, 960	-----	12, 153	-----	-----	-----	-----	-----
79	South Bend, Ind.....	205, 549	196, 362	-----	-----	-----	-----	7, 454	-----	1, 733
80	Peoria, Ill.....	9, 357	-----	-----	2, 233	1, 080	6, 044	-----	-----	-----
81	Gary, Ind.....	-----	-----	-----	-----	-----	-----	-----	-----	-----

82	Tacoma, Wash.	824, 129	195, 936	565, 450			15, 404			47, 339
83	Canton, Ohio	206, 357	193, 138		3, 202	1, 169			8, 848	
84	Miami, Fla.	190, 960	151, 408		6, 438		28, 314	4, 800		
85	Wilmington, Del.	427, 984	328, 933		1, 996		97, 055			
86	Somerville, Mass.	198, 094	198, 094							
87	Tampa, Fla.	208, 647	191, 458				12, 149	5, 040		
88	Evansville, Ind.	344, 941	300, 834		8, 837	947	1, 741	32, 582		
89	El Paso, Tex.	209, 095	209, 095							
90	Lynn, Mass.	261, 429	181, 012					80, 417		
91	Utica, N. Y.	500			500					
92	Duluth, Minn. <sup>1</sup>	841, 115	187, 063							654, 052
93	Waterbury, Conn.	122, 245	117, 022		1, 000					4, 223
94	Lowell, Mass.	280, 565	240, 219			1, 143		19, 412	19, 791	

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 15.—GOVERNMENTAL-COST PAYMENTS<sup>1</sup> FOR INTEREST: 1932

[For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 33]

City number	CITY	Total	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT BY—			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT BY—		PAYMENTS FOR INTEREST ON OTHER DEBT BY—		
			City corpora-tion	Independent divisions		City corpora-tion	Other divi-sions	City corpora-tion	Independent divisions	
				School	All other				School	All other
	Grand total.....	\$354, 731, 245	\$254, 153, 858	\$24, 596, 290	\$24, 803, 508	\$17, 618, 527	\$1, 261, 621	\$24, 631, 241	\$4, 694, 818	\$2, 971, 382
	Group I.....	236, 292, 880	175, 106, 659	10, 936, 970	15, 834, 171	8, 769, 308	1, 007, 465	17, 871, 299	4, 189, 510	2, 577, 498
	Group II.....	45, 523, 084	30, 096, 660	3, 752, 102	6, 416, 073	2, 772, 048	237, 460	1, 695, 408	183, 808	369, 525
	Group III.....	72, 915, 281	48, 950, 539	9, 907, 218	2, 553, 264	6, 077, 171	16, 696	5, 064, 534	321, 500	24, 359

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

1	New York, N. Y.....	\$94, 081, 460	\$82, 575, 917			\$3, 627, 395		\$7, 878, 148		
2	Chicago, Ill.....	31, 110, 750	6, 850, 280	\$1, 760, 184	\$8, 710, 063	1, 559, 442	\$750	5, 782, 765	\$4, 168, 549	\$2, 278, 717
3	Philadelphia, Pa.....	26, 118, 076	23, 276, 442	2, 682, 530				139, 224	16, 111	3, 769
4	Detroit, Mich.....	20, 694, 254	15, 838, 993		239, 289	824, 951	362, 432	3, 418, 529		10, 060
5	Los Angeles, Calif.....	11, 923, 305	8, 035, 488	2, 585, 494	1, 302, 179			144		
6	Cleveland, Ohio.....	10, 139, 577	5, 476, 821	2, 793, 175	660, 823	491, 031	644, 283	64, 500	4, 850	4, 094
7	St. Louis, Mo.....	3, 121, 274	3, 038, 166	83, 108						
8	Baltimore, Md.....	8, 098, 824	7, 911, 730					187, 094		
9	Boston, Mass.....	8, 224, 170	5, 949, 695					384, 820		
10	Pittsburgh, Pa.....	6, 828, 651	2, 739, 399	1, 032, 479	2, 959, 197	1, 889, 655				50, 486
11	San Francisco, Calif.....	7, 067, 303	7, 059, 639			47, 090				
12	Milwaukee, Wis.....	3, 590, 662	2, 314, 186		1, 161, 246	7, 664			15, 971	99, 259
13	Buffalo, N. Y.....	5, 294, 574	4, 039, 903		801, 374	322, 080		104		131, 113

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

14	Washington, D.C.									
15	Minneapolis, Minn.	\$3,066,804	\$2,394,816		\$203,539	\$417,008	\$12,193	\$39,248		
16	New Orleans, La.	4,478,240	2,728,727		719,140	480,704		446,718		\$102,960
17	Cincinnati, Ohio	5,682,618	4,065,234	\$749,469	365,065	291,354	196,865	12,348		2,283
18	Newark, N.J.	6,538,779	4,621,785		1,109,963	407,955		372,714		26,362
19	Kansas City, Mo.	3,014,373	1,407,860	1,012,928	379,716	61,950		55,375		96,544
20	Seattle, Wash.	4,677,797	3,192,898	525,523	751,344			97,646	\$81,984	
21	Indianapolis, Ind.	1,665,531	789,730	478,576	313,837			47,081	22,138	14,169
22	Rochester, N.Y.	3,563,392	2,508,844		235,055	584,729		200,133		34,631
23	Houston, Tex.	3,219,615	1,691,398	560,818	837,283			96,056	31,365	2,695
24	Jersey City, N.J.	4,477,211	3,376,231		773,176	56,119		230,481		41,204
25	Portland, Oreg.	3,609,717	1,873,861	424,788	718,582	472,229		49,434	48,321	22,502
26	Louisville, Ky.	1,528,998	1,445,276		9,373			48,174		26,175

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

27	Toledo, Ohio	\$2,103,520	\$1,354,073	\$643,201		\$106,246				
28	Columbus, Ohio	2,299,402	1,378,268	506,301		414,833				
29	Oakland, Calif.	3,071,259	565,616	609,754	\$1,895,839				\$50	
30	Denver, Colo.	1,941,872	988,019	457,650		495,593			610	
31	Atlanta, Ga.	859,821	735,160			47,272		\$77,389		
32	Dallas, Tex.	1,784,803	1,653,531					131,272		
33	St. Paul, Minn.	2,196,337	1,867,079			316,897		12,361		
34	Birmingham, Ala.	1,278,009	947,995			259,974		70,040		
35	Akron, Ohio	2,523,903	1,572,785	466,055		479,683			5,380	
36	Memphis, Tenn.	1,467,968	1,344,788			54,779		68,401		
37	Providence, R.I.	2,397,195	2,086,367					310,828		
38	San Antonio, Tex.	1,745,038	1,203,844	352,345				148,144	40,705	
39	Omaha, Nebr.	1,757,030	546,445	432,186	418,075	343,744			16,580	
40	Syracuse, N.Y.	1,852,297	1,274,914			361,919		215,464		
41	Dayton, Ohio	1,243,009	750,313	392,831		85,082		14,783		
42	Oklahoma City, Okla.	1,219,446	896,727	322,719						
43	Worcester, Mass.	781,413	462,602					318,811		
44	Richmond, Va.	1,706,905	1,658,519					48,386		
45	Youngstown, Ohio	535,034	293,401	109,825	462	119,158			11,555	\$633
46	Grand Rapids, Mich.	901,830	494,372	199,567		207,891				

<sup>1</sup> The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

TABLE 15.—GOVERNMENTAL-COST PAYMENTS <sup>1</sup> FOR INTEREST: 1932—Continued

[For alphabetical list of cities by States, showing rank, see p. 8. For text discussion, see p. 33]

City number	CITY	Total	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT BY—			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT BY—		PAYMENTS FOR INTEREST ON OTHER DEBT BY—		
			City corpora- tion	Independent divisions		City corpora- tion	Other divi- sions	City corpora- tion	Independent divisions	
				School	All other				School	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
47	Fort Worth, Tex.	\$1,223,893	\$990,176	\$211,820				\$6,545	\$15,352	
48	Hartford, Conn.	1,254,901	707,251	324,166	\$27,963	\$13,333		144,628	28,777	\$8,783
49	Flint, Mich.	1,095,101	492,483	436,015		151,735		12,600	2,268	
50	New Haven, Conn.	891,764	654,489					237,275		
51	San Diego, Calif.	962,175	720,630	241,545						
52	Nashville, Tenn.	801,264	783,891			17,373				
53	Long Beach, Calif.	1,174,887	836,494	338,393						
54	Springfield, Mass.	878,332	697,905					180,427		
55	Tulsa, Okla.	1,310,238	879,892	291,711				78,448	60,187	
56	Bridgeport, Conn.	673,287	658,037					15,250		
57	Salt Lake City, Utah	688,683	337,882	200,430		67,606		82,765		
58	Des Moines, Iowa	893,683	562,263	329,602					1,818	
59	Seranton, Pa.	499,438	107,496	296,580	38,039	46,665				10,658
60	Yonkers, N.Y.	1,654,962	1,217,268			140,991		296,703		
61	Jacksonville, Fla.	980,808	533,425	279,389		139,333		20,513	8,148	
62	Paterson, N.J.	742,887	603,943			29,750		109,194		
63	Albany, N.Y.	1,434,384	1,247,766			169,185		17,433		
64	Norfolk, Va.	1,818,796	1,683,217					135,579		
65	Trenton, N.J.	1,019,652	888,297			19,469		111,886		
66	Chattanooga, Tenn.	744,917	661,528			82,861		528		
67	Kansas City, Kans.	733,877	482,262	95,841	78,181	57,209	\$16,696	3,688		
68	Fort Wayne, Ind.	281,808	112,387	169,481						
69	Wichita, Kans.	449,114	199,411	74,813		134,388		923	39,579	
70	Erie, Pa.	653,867	348,150	231,636		71,255		1,592	1,234	
71	Camden, N.J.	1,315,383	963,885			87,570		263,928		

72	Elizabeth, N.J.	993,251	388,703		180,000		424,548		
73	Spokane, Wash.	221,254	150,168	66,445			4,641		
74	Fall River, Mass.	624,302	465,866				158,436		
75	Cambridge, Mass.	716,432	505,138			63,106	148,188		
76	New Bedford, Mass.	624,769	395,388				229,381		
77	Reading, Pa.	483,098	226,885	242,104		11,007	2,573	529	
78	Knoxville, Tenn.	1,241,612	1,037,479			103,873	100,260		
79	South Bend, Ind.	285,682	111,532	173,340				801	
80	Peoria, Ill.	280,646	90,757	18,379	94,705	85,828	19,364	734	879
81	Gary, Ind.	265,137	104,910	149,402			4,448	6,377	
82	Tacoma, Wash.	856,090	744,045	93,322			328	14,989	3,406
83	Canton, Ohio	791,184	352,825	286,918		151,441			
84	Miami, Fla.	1,921,089	1,023,879	342,738		548,493	5,784	395	
85	Wilmington, Del.	650,252	650,252						
86	Somerville, Mass.	442,611	140,901			164,033	137,677		
87	Tampa, Fla.	944,486	533,426	223,630		155,981	16,096	15,353	
88	Evansville, Ind.	195,386	87,031	108,355					
89	El Paso, Tex.	550,143	445,971				104,172		
90	Lynn, Mass.	519,855	315,123			22,031	182,701		
91	Utica, N.Y.	582,538	467,189			43,177	72,172		
92	Duluth, Minn. <sup>2</sup>	600,851	329,963	186,638		26,407	7,781	50,062	
93	Waterbury, Conn.	898,016	753,547	2,082			142,370	17	
94	Lowell, Mass.	382,345	214,515				167,830		

<sup>1</sup> The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts from accrued interest on original issue of debt obligations.

<sup>2</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1932

[This table is presented in 2 sections, the second section beginning on p. 160. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 34]

City number	CITY	Total	I.—GEN- ERAL GOV- ERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CON- SERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS	
				Police depart- ment	Fire depart- ment	All other		Sewers and sewage disposal	Refuse col- lection and disposal	All other	Roadways	All other
	Grand total.....	\$556,628,424	\$12,957,114	\$2,613,209	\$3,757,328	\$6,265,007	\$2,290,212	\$47,921,972	\$1,547,138	\$347,800	\$157,358,748	\$3,396,226
	Group I.....	395,928,347	7,725,603	1,495,136	2,023,963	1,763,406	1,459,250	28,251,111	789,756	230,186	111,108,590	2,407,515
	Group II.....	75,774,980	2,197,953	239,955	804,948	2,955,908	527,619	7,485,797	246,301	73,223	24,693,680	126,313
	Group III.....	84,925,097	3,033,558	878,118	928,417	1,545,693	303,343	12,185,064	511,081	44,391	21,556,478	862,398

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

1	New York, N.Y.....	\$154,320,614	\$5,085,784	\$320,608	\$735,458	\$242	\$531,039	\$8,070,551	\$356,782	\$15,804	\$29,781,404	\$27,700
2	Chicago, Ill.....	43,602,291	51,969	20,056	61,767	4,379	5,200	4,046,626	19,872		22,480,917	297,863
3	Philadelphia, Pa.....	30,126,109	77,003	40,145	145,529		498,713	791,518			4,550,056	
4	Detroit, Mich.....	20,542,272	73,291	19,135	52,053	527	4,134	417,037			7,654,130	247,943
5	Los Angeles, Calif.....	44,015,860	132,899	91,466	213,356	1,446,076	31,244	2,829,853	92,301	9,343	18,689,426	491,460
6	Cleveland, Ohio.....	14,008,212	37,443	101,372	2,046	30	1,160	4,991,800	23,901	42,311	4,032,901	10,291
7	St. Louis, Mo.....	14,762,411	145,328	163,122	31,155	26,814	17,921	2,393,284		162,728	6,667,074	3,924
8	Baltimore, Md.....	8,097,463		4,691	12,171			1,446,905	64,376		542,878	34,006
9	Boston, Mass.....	19,131,619	43,735	594,609	304,486	3,908	337,725	1,037,681	61,449		4,245,291	376
10	Pittsburgh, Pa.....	7,877,813	41,979	10,920	34,380	13,112	10,675		44,572		5,200,766	93
11	San Francisco, Calif.....	20,030,820	82,860	77,560	59,366	24,420	907	634,486	279		2,321,734	1,816
12	Milwaukee, Wis.....	11,326,689	862,523	146	27,454	228,503	118	1,456,248	51,622		2,515,417	1,257,358
13	Buffalo, N.Y.....	8,086,174	1,090,789	51,306	344,742	15,395	20,414	135,122	74,602		2,426,596	34,685

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

14	Washington, D.C.	\$13,701,097	\$1,090,374	\$12,256	\$72,667	\$27,020	\$9,382	\$1,263,499	\$133,865		\$3,320,563	
15	Minneapolis, Minn.	4,060,109	6,084	28,408	16,837	1,245	232	388,010			965,641	\$10,081
16	New Orleans, La.	5,516,116	17,379	692	12,924	2,649,360		1,166,349	7,609		436,364	
17	Cincinnati, Ohio	7,992,982	60,700	14,995	67,027	86	312,757	278,278	58,262	\$11,522	4,599,595	9,679
18	Newark, N.J.	8,272,773	6,658	41,641	163,785		108,906	384,194		60,041	1,950,951	
19	Kansas City, Mo.	10,426,413	964,485	28,677	291,591	144,285	3,140	669,740	8,216	1,626	4,100,606	
20	Seattle, Wash.	6,890,945	23,371	32,328	72,583	468	20,057	298,409	1,604	34	3,686,708	75,391
21	Indianapolis, Ind.	1,750,900	7,878	15,490	52,764	120,631	5,330	451,757			530,944	
22	Rochester, N.Y.	5,120,621	12,416	10,480	4,811	2,405	4,643	113,993	1,041		1,206,764	
23	Houston, Tex.	1,089,247	95		21,864	4,192		133,596	4,400		653,537	
24	Jersey City, N.J.	3,392,030	2,816		359	6,216	9,480	192			467,739	
25	Portland, Oreg.	3,083,842	5,697	23,844	18,093		63	98,994	31,304		2,317,296	31,162
26	Louisville, Ky.	4,477,905		31,144	9,643		53,629	2,238,786			456,972	

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

27	Toledo, Ohio	\$677,925	\$725	\$5,643	\$5,768		\$161	\$109,771			\$332,749	\$14,999
28	Columbus, Ohio	1,272,583	1,995	5,839	13,801			565,673	\$6,337		291,519	
29	Oakland, Calif.	4,415,732	5,033	11,497	10,949	\$15,893	127	100,079			1,912,877	56,499
30	Denver, Colo.	3,871,523	1,444,009	19,590	13,050	4,336	545	1,056,477	9,778	\$642	129,069	1,955
31	Atlanta, Ga.	368,899	4,139	5,815	7,389		175	59,923	8,035		158,991	
32	Dallas, Tex.	3,021,747	2,917	11,157	1,632	28	1,376	818,277	4,791		1,696,225	
33	St. Paul, Minn.	2,816,187	1,048,648		351			155,547			1,294,690	50,122
34	Birmingham, Ala.	1,298,761	164					544,327			538,770	
35	Akron, Ohio	559,174	676	2,549	26,490			88,194			228,537	95
36	Memphis, Tenn.	1,722,486	7,563	1,243	10,283		287	90,540			31,426	
37	Providence, R.I.	3,278,525	2,434	29,992	54,447	1,211	24,888	571,913	509	5,256	1,084,263	4,667
38	San Antonio, Tex.	1,626,212	531	222	7,937	21,046	183	25,998	2,948	126	35,868	
39	Omaha, Nebr.	1,264,085	662	13,267	25,816	28		188,588			158,612	
40	Syracuse, N.Y.	3,030,378	10,392	4,877				557,457	945		1,084,985	
41	Dayton, Ohio	1,482,040	2,341	8,780	14,003	568,630		31,090	995		390,581	
42	Oklahoma City, Okla.	1,643,528	1,796	9,686	9,677	35,000	300	201,774	3,680		662,010	
43	Worcester, Mass.	2,868,702		6,362	8,144		45,437	610,913	241,203		251,472	
44	Richmond, Va.	1,229,376	280	3,249	10,117	4,193	63,697	302,673	11,920		320,063	219,979
45	Youngstown, Ohio	1,138,385	3,842	6,827	8,746		48	849			44,709	
46	Grand Rapids, Mich.	1,197,330	13,977	11,813	4,035	3,632	2,535	206,165	749		92,936	
47	Fort Worth, Tex.	824,428	3,462	886	402		438	18,450	160		293,354	3,520
48	Hartford, Conn.	2,352,562	2,798	27,343	900	640,711		32,217		1,405	515,572	1,337
49	Flint, Mich.	1,464,367	1,543	695	578	612		1,170,801			22,621	
50	New Haven, Conn.	988,193	1,801	2,652	3,249	645	724	84,426			312,885	
51	San Diego, Calif.	1,634,282	4,451	6,787	2,959		465	25,116	13,625	530	431,584	19,912

TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1932—Continued

[The table is presented in 2 sections, the second section beginning on p. 160. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 34]

City number	CITY	Total	I.—GEN- ERAL GOV- ERNMENT	II.—PROTECTION TO PERSON AND PROPERTY			III.—CON- SERVATION OF HEALTH	IV.—SANITATION, OR PROMOTION OF CLEANLINESS			V.—HIGHWAYS	
				Police depart- ment	Fire depart- ment	All other		Sewers and sewage disposal	Refuse col- lection and disposal	All other	Roadways	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued												
52	Nashville, Tenn.....	\$1,278,817	\$11,247	\$3,758	\$7,583	\$540	\$400	\$49,564	\$15,496	-----	\$173,477	\$10,062
53	Long Beach, Calif.....	3,566,040	2,562	2,790	667	398	204	19,609	433	\$6	384,423	31,533
54	Springfield, Mass.....	1,419,489	4,029	4,790	31,164	23	116,217	399,939	3,863	-----	68,357	-----
55	Tulsa, Okla.....	2,941,310	2,489	145,194	183,906	159	767	376,720	11,013	-----	1,777,882	-----
56	Bridgeport, Conn.....	703,203	1,859	7,126	11,049	1,000	9,595	168,583	200	64	205,318	-----
57	Salt Lake City, Utah.....	785,091	10,719	3,021	11,159	-----	36	30,976	-----	-----	108,838	52,282
58	Des Moines, Iowa.....	438,210	693	4,076	8,097	33	201	19,277	3,913	-----	204,700	25
59	Scranton, Pa.....	546,393	-----	-----	704	486	258	9,362	5,307	-----	132,086	-----
60	Yonkers, N.Y.....	1,162,166	126,277	72,018	70,308	-----	-----	349,598	4,123	23,993	159,539	31,934
61	Jacksonville, Fla.....	315,441	398	3,620	20,319	-----	-----	3,102	873	9,962	62,911	-----
62	Paterson, N.J.....	2,011,329	251,000	1,011	36,080	-----	-----	22,701	-----	-----	459,673	-----
63	Albany, N.Y.....	2,207,983	28,138	90,614	22,808	-----	860	89,734	30,554	2,052	452,855	2,999
64	Norfolk, Va.....	200,651	777	1,171	287	-----	15,968	32,770	-----	-----	16,616	7
65	Trenton, N.J.....	965,645	-----	-----	426	-----	-----	9,503	-----	-----	133,962	-----
66	Chattanooga, Tenn.....	561,025	1,439	3,097	2,247	350	-----	106,783	6,208	125	344,313	-----
67	Kansas City, Kans.....	1,512,673	1,670	2,007	11,474	4,798	915	41,595	468	-----	922,792	-----
68	Fort Wayne, Ind.....	1,580,291	-----	2,640	-----	28,850	-----	87,150	-----	-----	45,986	-----
69	Wichita, Kans.....	863,576	-----	9,746	10,329	13,543	-----	336,366	-----	-----	267,860	-----
70	Erie, Pa.....	842,336	446	-----	27,048	2,739	-----	41,923	5,315	-----	112,062	-----
71	Camden, N.J.....	322,692	124	5,006	-----	-----	147	-----	-----	-----	2,676	130,000
72	Elizabeth, N.J.....	398,799	-----	1,900	30,136	-----	1,794	4,133	-----	-----	55,060	-----
73	Spokane, Wash.....	820,074	1,872	398	4,213	-----	194	118,965	2,455	-----	214,677	14,660
74	Fall River, Mass.....	51,351	59	-----	2,799	219	9,978	577	-----	-----	12,096	-----
75	Cambridge, Mass.....	2,156,260	2,736	9,176	10,753	627	291	92,976	26	-----	357,210	-----
76	New Bedford, Mass.....	30,746	-----	-----	-----	-----	-----	2,053	-----	-----	1,544	-----

77	Reading, Pa.	1,314,618			1,024			708,819			375,820	174
78	Knoxville, Tenn.	375,658	235	505				114,804			131,604	
79	South Bend, Ind.	391,989		8,850	19,800	2,082	55	41,730			116,702	
80	Peoria, Ill.	1,014,556	3,973	1,848	6,930			302,973	20,765		114,128	
81	Gary, Ind.	361,903	146	430	3,325			35,929			9,081	
82	Tacoma, Wash.	580,634	1,728	1,155	1,000	11,112					90,106	
83	Canton, Ohio	143,518		2,582	1,263			30,315	1,412		75,824	
84	Miami, Fla.	350,061			1,527			3,683			158,189	10,666
85	Wilmington, Del.	2,056,724	209					172,783	6,610	55	183,084	
86	Somerville, Mass.	966,387	1,449	273,909	99,852		1,040	2,138	981		343,311	
87	Tampa, Fla.	119,578	1,623	89	11	275	765	139	754		40,915	
88	Evansville, Ind.	186,827	686	4,762	4,987	10,253	391				26,772	
89	El Paso, Tex.	331,612		3,424	36,390			60,072	2,400		50,067	
90	Lynn, Mass.	394,173		1,858				10,080	37,116		77,645	196,030
91	Utica, N.Y.	789,320	4,000			170,853		227,592	45,100		290,642	
92	Duluth, Minn.	1,058,351	3,208	6,557	6,620		81	226,955	20	175	234,978	8,941
93	Waterbury, Conn.	701,524	1,568	2,219	1,775	962		215,482			196,240	
94	Lowell, Mass.	58,663						373			48,089	

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1932

[This table is presented in two sections, the first section beginning on p. 156. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 34]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS	PUBLIC-SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other		Water-supply systems	Electric light and power systems	Markets	All other
	Grand total.....	\$2,859,717	\$17,155,566	\$4,981,456	\$74,339,511	\$4,866,777	\$1,967,584	\$40,468,606	\$1,822,041	\$65,172,682	\$6,999,501	\$848,327	\$96,751,902
	Group I.....	1,873,691	13,592,140	4,648,221	45,402,019	3,295,568	1,897,556	32,074,349	1,199,011	44,362,014	4,010,171	71,245	86,247,846
	Group II.....	472,772	3,079,775	279,598	14,661,895	538,529	30,253	4,050,787	343,507	5,112,441	1,665,434	673,301	5,514,991
	Group III.....	513,254	483,651	53,637	14,275,597	972,680	39,775	4,343,470	279,523	15,698,227	1,323,896	103,781	4,989,065
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N.Y.....	\$690,297	\$6,606,577	\$3,538,210	\$12,022,955	\$200,762	\$638,203	\$11,068,202		\$9,931,177		\$3,225	\$63,795,634
2	Chicago, Ill.....			5,946	5,725,896	47,524	689,409	5,445,680	\$19,227	4,639,352	\$39,608		
3	Philadelphia, Pa.....		114,648	173,463	6,667,655	17,512	60,218	8,138,647		139,518			8,691,484
4	Detroit, Mich.....	463,065	41,943	96,365	2,542,350	273,617	148,482	43,637	285,903	5,256,151		1,402	2,921,107
5	Los Angeles, Calif.....	135,719	2,133,110	167,735	4,105,365	305,192	4,913	1,177,557	665,474	7,215,436	3,524,746		553,189
6	Cleveland, Ohio.....	57,087	746,932	583,214	775,106	71,028	472	586,201		732,673	361,145	76	851,023
7	St. Louis, Mo.....	35,050	507,227	21,600	1,430,614	85,611	192,937	1,883,146	5,719	936,834		52,323	
8	Baltimore, Md.....		327,546		1,387,159	1,507,640	10,000	54,576		2,486,068			219,447
9	Boston, Mass.....	362,931	1,216,116	16,290	3,036,324	327,618	12,672	740,437	154,195	122,583		22	6,513,171
10	Pittsburgh, Pa.....	74,940	14,536	25,128	2,018,572	107,959	263	82,871	15,739	167,152		15	14,141
11	San Francisco, Calif.....	10,400	1,346,374	410	1,042,049	163,733	117,392	580,247	47,888	10,754,717	84,672		2,679,510
12	Milwaukee, Wis.....	22,354	275,664	19,831	2,970,148	68,546	21,295	1,131,253	4,650	413,559			
13	Buffalo, N.Y.....	21,848	261,467	29	1,676,826	118,826	1,300	241,895	216	1,546,794		14,182	9,140

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

14	Washington, D.C.	\$43,127	\$369,702	\$214,456	\$4,467,129	\$136,300	\$2,171	\$1,365,840	\$21,253	\$925,685		\$225,808	
15	Minneapolis, Minn.	4,068	16,035	7,458	1,334,991	30,478		446,270	2,643	710,312			\$91,316
16	New Orleans, La.	53,325		26,912	529,094	6,574	6,635	58,327	507	46,699		440,231	57,165
17	Cincinnati, Ohio	1,265	55,463	6,606	1,160,518	67,885		931,405	8,479	348,180		280	
18	Newark, N.J.	91,571	8,017		1,054,960	105,415		285,141	282,838	375,912		1,194	3,351,549
19	Kansas City, Mo.	2,495	82,582	1,523	717,383	14,741	924	246,131	72	1,735,601			1,412,595
20	Seattle, Wash.		4,992		310,130	28,768		242,676			278,476	\$1,659,979	260
21	Indianapolis, Ind.	11,317	10,543	51	450,595	57,626	20,174	25,215	1,539				960
22	Rochester, N.Y.	224,194	1,310,125	95	1,687,513	27,128	349	157,760	2,037	43,822		4,568	306,477
23	Houston, Tex.	283	24,943	303	6,407	630		97,967	23,418	42,856			74,756
24	Jersey City, N.J.	1,844	1,190,505	21,299	1,363,216	41,603		142,694		144,067			
25	Portland, Oreg.	12,044	6,868	895	379,726			37,305	721	35,471	5,455		78,904
26	Louisville, Ky.	27,239			1,200,233	21,381		13,056		425,390			432

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

27	Toledo, Ohio			\$2,518	\$19,750	\$30,917	\$674	\$1,744		\$151,858			\$648
28	Columbus, Ohio	\$231			26,920	2,098		21,541	\$88	169,770	\$109,036	\$57,735	
29	Oakland, Calif.	3,092			470,239	32,175	290	17,436	582	933,537			845,427
30	Denver, Colo.	174	\$1,560	3,487	253,360	7,016	306	42,935	508	882,726			
31	Atlanta, Ga.		315		7,554			10,036	13,990	92,537			
32	Dallas, Tex.		4,844		295,279	51,845	3,296	49,356	184	80,540			
33	St. Paul, Minn.				77,500	1,610		31,734		56,790			99,195
34	Birmingham, Ala.				5,056	15,469		194,795	180				
35	Akron, Ohio				21,864	7,395			284	183,090			
36	Memphis, Tenn.				151,399	15,837	510	10,585		1,375,417			27,396
37	Providence, R.I.	1,251			1,307,871			53,812		131,657			4,354
38	San Antonio, Tex.				1,335,596	1,147	5,696	9,809		176,819		1,400	886
39	Omaha, Nebr.				281,592	10,037		51,537		224,748			309,288
40	Syracuse, N.Y.	409			586,465	9,123		512,845		262,880			
41	Dayton, Ohio				208,765	19,462				237,393			
42	Oklahoma City, Okla.				363,216	8,292		111,884	963	235,350			
43	Worcester, Mass.				188,176	18,188		1,536		187,754			1,308,517
44	Richmond, Va.	3,098			24,410	4,371		4,513	10,045	25,157		24,381	197,230
45	Youngstown, Ohio				24,677			125,685		923,002			
46	Grand Rapids, Mich.	5,651			67,466	32,429	3,960	107,606		265,176		4,640	374,500
47	Fort Worth, Tex.				70,173	12,024		15,718		405,841			
48	Hartford, Conn.	413,662			223,154			124,891	33,841	329,698			5,033
49	Flint, Mich.	200	5,936		52,557	605		9,022		199,197			
50	New Haven, Conn.	40			8,991	16,972		555,808					
51	San Diego, Calif.	442	856		201,399	15,856	416	145,316	214	482,926			281,427

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GENERAL TABLES

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TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL DIVISIONS OF GOVERNMENTAL SERVICE: 1932—Continued

[This table is presented in two sections, the first section beginning on p. 156. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 34]

City number	CITY	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS			VII.—EDUCATION		VIII.—RECREATION		IX.—MISCELLANEOUS	PUBLIC-SERVICE ENTERPRISES			
		Charities	Hospitals	Corrections	Schools	Libraries	Educational	All other		Water-supply systems	Electric light and power systems	Markets	All other
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued.													
52	Nashville, Tenn.		\$166,586		\$416,105	\$2,522	\$5,122	\$110,397	\$38,446	\$264,677		\$2,835	
53	Long Beach, Calif.				323,487	25,135		778,201	26,255	941,168			\$1,029,169
54	Springfield, Mass.	\$9,284			130,813		1,382	33,535	921	615,172			
55	Tulsa, Okla.		88,701	\$27,186	18,855	79,658		136,114		32,646			60,020
56	Bridgeport, Conn.	5,059	1,086	101	142,136	87,879		61,910	238				
57	Salt Lake City, Utah				195,346	8,554	734	31,481	963	330,982			
58	Des Moines, Iowa				31,812	30,833		40,680		88,208			5,662
59	Scranton, Pa.		107,474		269,422	7,578	1,124	12,592					
60	Yonkers, N.Y.	159			60,530	4,392		9,110	5,223	244,962			
61	Jacksonville, Fla.			1,246	14,711	2,000		10,341		14,086	\$152,679		19,193
62	Paterson, N.J.				323,762	8,800		144,076		764,226			
63	Albany, N.Y.		4,566		743,493	4,176		151,808	43,742	539,584			
64	Norfolk, Va.	65,167		5,466		1,750		10,240	14,661	35,769			2
65	Trenton, N.J.				414,944	26,511			35,000		9,055		272,879
66	Chattanooga, Tenn.		5,441	13,545	50,359	14,230		3,931	5,222		3,735		
67	Kansas City, Kans.				59,421	5,243		2,029		18,536	437,909		3,816
68	Fort Wayne, Ind.				27,907	22,100		68,805		926,208	370,645		
69	Wichita, Kans.				152,714	6,132	1,833	35,053					
70	Erie, Pa.				298,838	14,868				337,548			1,549
71	Camden, N.J.				55,161	4,123		6,877		117,038			1,540
72	Elizabeth, N.J.				216,616	15,074		4,904		67,982			1,200
73	Spokane, Wash.		31		391,312	19,146		4,316	283	47,552			
74	Fall River, Mass.		2,412		44	3,394		2,615	34	17,124			
75	Cambridge, Mass.	2,935	9,995		1,203,142	2,016		1,222		455,983			7,152
75	New Bedford, Mass.					8,723				18,426			

77	Reading, Pa.			25,958	11,500		26,772	709	163,842		
78	Knoxville, Tenn.	82,876		29,403	8,825				7,406		
79	South Bend, Ind.			109,324	8,097	199	40,658		44,432		
80	Peoria, Ill.			519,804	5,625		38,510				
81	Gary, Ind.			248,623	15,102		49,267				
82	Tacoma, Wash.			4,489	19,882		15,304		171,354	253,627	10,877
83	Canton, Ohio			2,156	14,894		987		14,085		
84	Miami, Fla.	89		140,499			6,864	432	1,567		26,545
85	Wilmington, Del.			939,121			113,141		621,721		20,000
86	Somerville, Mass.	2,371		154,139	16,241		3,855	43,736	22,465		
87	Tampa, Fla.	323		20,624	7,033		1,024		45,963		40
88	Evansville, Ind.		88	5,699	103,181	4,264	10,749		14,894		140
89	El Paso, Tex.			8,852	3,543	200	34,287		132,377		
90	Lynn, Mass.			22,097	8,085		8,232		33,030		
91	Utica, N. Y.			3,522	9,100		38,511				
92	Duluth, Minn. <sup>1</sup>		560	175,853	16,677	9,769	56,180	2,779	240,278		68,720
93	Waterbury, Conn.	29		21,165	4,718		21,876		228,890		6,600
94	Lowell, Mass.				2,472		6,911		818		

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932, not available.

TABLE 17.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1932

[This table is presented in 2 sections, the second section beginning on p. 168. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 34]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
	Grand total.....	\$2,554,255,207	\$1,050,651,157	\$92,701,231	\$896,285,421	\$61,664,505	\$523,152,001	\$12,697,501	\$295,659,154	\$214,795,346
	Group I.....	1,977,892,763	777,455,479	47,061,563	702,747,130	27,646,786	459,839,848	8,311,811	281,333,288	170,194,749
	Group II.....	304,541,129	127,686,932	21,645,355	94,407,901	11,633,676	38,122,341	2,635,437	7,119,419	28,367,485
	Group III.....	271,821,315	145,508,746	23,994,313	99,130,390	22,384,043	25,189,812	1,750,253	7,206,447	16,233,112

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

1	New York, N.Y.....	\$827,509,203	\$454,777,438	\$4,249,657	\$450,527,781	-----	\$204,303,250	\$3,303,631	\$200,639,619	\$360,000
2	Chicago, Ill.....	268,706,781	1,196,638	1,196,638	-----	-----	67,472,617	1,357,926	22,640,564	43,474,127
3	Philadelphia, Pa.....	392,177,622	147,697,975	3,714,978	134,384,700	\$9,598,297	91,494,248	194,730	16,350,900	74,948,618
4	Detroit, Mich.....	41,630,919	37,371,907	1,857,572	35,498,595	15,740	2,570,997	138,564	2,432,433	-----
5	Los Angeles, Calif.....	99,068,417	16,779,644	15,179,644	1,600,000	-----	13,924,799	142,793	3,242,288	10,539,718
6	Cleveland, Ohio.....	30,660,204	12,947,671	1,680,058	9,687,723	1,579,890	496,899	76,293	69,000	351,606
7	St. Louis, Mo.....	33,611,335	10,012,774	6,043,774	2,762,000	1,207,000	6,804,825	171,439	2,621,000	4,012,386
8	Baltimore, Md.....	43,394,299	29,249,845	40,786	26,821,200	2,381,859	11,677,770	97,078	4,981,870	6,598,822
9	Boston, Mass.....	139,242,005	35,737,619	2,198,069	20,675,550	12,864,000	40,288,385	1,846,315	18,526,740	10,915,330
10	Pittsburgh, Pa.....	26,053,473	14,105,118	4,814,967	9,290,151	-----	591,623	245,524	159,799	186,300
11	San Francisco, Calif.....	36,763,466	3,227,165	3,227,165	-----	-----	11,507,761	499,574	2,539,400	8,558,787
12	Milwaukee, Wis.....	23,135,236	4,251,851	58,716	4,193,135	-----	8,412,453	86,973	7,129,675	1,195,805
13	Buffalo, N.Y.....	15,939,803	10,099,834	2,793,539	7,306,295	-----	204,221	150,971	-----	53,250

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

14	Washington, D.C.	\$16,029,719	\$112,410	\$112,410			\$4,777,080	\$149,670		\$4,627,410
15	Minneapolis, Minn.	21,436,500	7,736,626	372,475	\$5,409,067	\$1,955,084	7,814,658	342,959	\$832,150	6,639,549
16	New Orleans, La.	19,717,723	2,803,121	2,803,121			3,439,058	125,958	480,500	2,832,600
17	Cincinnati, Ohio	98,636,401	41,710,442	989,430	39,406,120	1,314,892	11,022,197	102,529	1,081,730	9,837,938
18	Newark, N.J.	25,121,830	17,942,287	335,287	17,068,739	538,261	1,394,109	88,794	257,162	1,048,213
19	Kansas City, Mo.	17,737,434	10,040,291	2,735,539	2,787,200	4,517,552	431,639	18,051	10,000	403,588
20	Seattle, Wash.	12,622,691	1,269,749	371,820	830,429	67,500	2,745,298	131,331	2,512,306	101,661
21	Indianapolis, Ind.	4,145,422	1,212,377	1,125,377	59,000	28,000	663,066	81,975	2,000	579,091
22	Rochester, N.Y.	31,742,482	8,764,825	4,622,825	2,802,000	1,340,000	1,303,062	978,062	310,000	15,000
23	Houston, Tex.	10,499,022	5,975,778	1,770,309	3,850,272	355,197	18,742			18,742
24	Jersey City, N.J.	18,327,288	14,530,675	4,491,865	10,038,810		1,442,372	492,730	949,642	
25	Portland, Oreg.	16,386,372	9,124,819	680,365	7,997,264	447,190	2,135,071	109,315	683,989	1,341,700
26	Louisville, Ky.	12,138,245	6,463,532	1,234,532	4,159,000	1,070,000	935,989	14,063		921,925

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

27	Toledo, Ohio	\$4,130,033	\$2,331,351	\$843,229	\$1,488,122		\$660,679	\$33,959	\$9,000	\$617,720
28	Columbus, Ohio	14,577,417	12,246,963	1,123,193	10,309,585	\$814,185	502,650	16,729	50,250	426,671
29	Oakland, Calif.	7,776,649	1,472,119	952,359	519,760		5,708			
30	Denver, Colo.	4,723,364	879,517	457,417	422,100		1,826,388	62,767	370,436	1,393,185
31	Atlanta, Ga.	1,968,607	1,507,950		1,507,500	450	129,021	6,421	75,000	47,600
32	Dallas, Tex.	4,944,979	1,599,179	865,429	733,750		59,890	11,390	8,500	40,000
33	St. Paul, Minn.	17,314,859	15,223,910	925,810	10,865,100	3,933,000	775,268	18,818	254,000	502,450
34	Birmingham, Ala.	3,461,344	544,227	136,227	344,000	64,000	185,998	4,985		181,013
35	Akron, Ohio	3,575,404	1,790,770	307,321	1,483,449		504,189	37,038	115,110	852,041
36	Memphis, Tenn.	4,182,037	2,694,957	617,776	250,000	1,827,181	8,483	334		8,149
37	Providence, R.I.	21,241,529	15,994,928	52,018	15,942,910		3,873,737	112,796	3,467,000	293,941
38	San Antonio, Tex.	5,812,383	2,919,569	1,826,569	1,093,000		19,888	9,588	2,000	8,300
39	Omaha, Nebr.	8,329,953	6,166,508	2,119,968	3,419,540	627,000	541,651	1,214	467,995	74,879
40	Syracuse, N.Y.	2,265,959					15,934	1,434		14,500
41	Dayton, Ohio	4,447,695	2,433,722	346,836	2,086,886		93,885	2,969	85,900	5,016
42	Oklahoma City, Okla.	6,904,767	5,566,893	668,970	4,897,923		110,800	110,800		
43	Worcester, Mass.	4,105,035	863,990	15,990	773,000	75,000	1,785,945	51,219		1,734,726
44	Richmond, Va.	11,946,973	10,557,386	2,503,136	7,659,200	395,000	565,621	81,371	1,000	483,250
45	Youngstown, Ohio	439,541	213,449	31,061	152,388	30,000	146,632	4,454	15,000	127,178
46	Grand Rapids, Mich.	6,576,514	3,143,354	654,580	1,969,674	519,100	29,909	2,609		27,300
47	Fort Worth, Tex.	2,614,716	2,887,182	511,750	898,700	1,476,732	16,400	1,50	10,000	6,450
48	Hartford, Conn.	8,632,591	4,081,502	216,919	1,293,512	2,571,071	326,552	18,203	58,481	249,868
49	Flint, Mich.	2,213,124	1,797,675	43,175	1,754,500		47,915			47,915
50	New Haven, Conn.	5,290,752	891,496	73,304	696,000	122,192	1,184,924	12,579	70,000	1,102,345
51	San Diego, Calif.	4,040,199	478,854	478,854			739,127	24,164		714,963

<sup>1</sup> Overdraft

TABLE 17.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1932—Continued

[This table is presented in 2 sections, the second section beginning on p. 168. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 34]

City number	CITY	Aggregate	ASSETS IN SINKING FUNDS				ASSETS IN PUBLIC TRUST FUNDS			
			Total	Cash	City securities (par value)	Other investments	Total	Cash	City securities (par value)	Other investments
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
52	Nashville, Tenn.....	\$4, 183, 781	\$1, 765, 893	\$787, 893	\$978, 000	\$57, 145	\$50, 495	\$5, 200	\$1, 450	
53	Long Beach, Calif.....	7, 109, 406	666, 595	666, 595		10, 952	10, 952			
54	Springfield, Mass.....	1, 298, 532				61, 151	700	29, 651	30, 800	
55	Tulsa, Okla.....	3, 372, 016	2, 427, 306	802, 476	1, 325, 552	\$299, 278	191, 232			
56	Bridgeport, Conn.....	90, 570					64, 892		32, 846	
57	Salt Lake City, Utah.....	1, 790, 562	1 13, 587	1 76, 587	8, 000	55, 000	292, 517	6, 817	285, 700	
58	Des Moines, Iowa.....	2, 447, 303	838, 514	192, 322	278, 192	363, 000	337, 632	26, 024	148, 760	
59	Scranton, Pa.....	3, 209, 705	853, 876	611, 876	242, 000		138, 969	25, 769	31, 700	
60	Yonkers, N.Y.....	1, 808, 317	479, 605	605	479, 000		1, 075, 137	11, 387	17, 250	
61	Jacksonville, Fla.....	1, 237, 514	399, 596	118, 798	280, 798		72, 769	9, 876	62, 893	
62	Paterson, N.J.....	3, 072, 697	2, 614, 295	874	2, 613, 421		37, 878	2, 178		
63	Albany, N.Y.....	3, 256, 297	1, 955, 472	153, 632	880, 340	921, 500	128, 107	127, 482	625	
64	Norfolk, Va.....	13, 608, 643	7, 419, 464	379, 864	6, 214, 600	825, 000	1, 230	230		
65	Trenton, N.J.....	4, 127, 557	3, 141, 078	515, 400	2, 621, 678	4, 000	318, 301	46, 900	160, 000	
66	Chattanooga, Tenn.....	418, 619	228, 811	57, 336		171, 475	15, 090	2, 590		
67	Kansas City, Kans.....	4, 673, 436	2, 834, 609	92, 098	842, 071	1, 900, 440	15, 541	12, 738		
68	Fort Wayne, Ind.....	2, 894, 482	291, 451	15, 705		275, 746	345, 038	42, 015	162, 167	
69	Wichita, Kans.....	317, 778					119, 544	15, 644	96, 700	
70	Erie, Pa.....	1, 612, 218	739, 093	480, 093	259, 000		29, 712	508		
71	Camden, N.J.....	3, 599, 458	3, 114, 290	120, 710	2, 963, 980	29, 600	50, 105	2, 605	47, 500	
72	Elizabeth, N.J.....	4, 272, 226	1, 807, 454	424, 452	1, 373, 002	10, 000	125, 920	27, 770	29, 350	
73	Spokane, Wash.....	710, 714	179, 514	88, 314	9, 000	82, 200	100, 333	13, 429	3, 884	
74	Fall River, Mass.....	1, 345, 941	1, 180, 174	174	67, 000	1, 113, 000	65, 500	254		
75	Cambridge, Mass.....	3, 831, 357	3, 078, 146	91, 446	757, 700	2, 229, 000	102, 969	3, 185		
76	New Bedford, Mass.....	1, 604, 669	786, 796	73, 601	78, 000	635, 195	505, 000	4, 113	26, 000	
77	Reading, Pa.....	494, 044	258, 136	188, 636	69, 500		13, 002	1, 502		
78	Knoxville, Tenn.....	2, 107, 974	1, 451, 242	13, 988	1, 184, 873	252, 381	21, 000			
79	South Bend, Ind.....	1, 790, 843	236, 925	236, 925			320, 572	27, 346		
80	Peoria, Ill.....	1, 128, 971					671, 088	60, 865	266, 973	
81	Gary, Ind.....	485, 078	29, 221	25, 227	3, 994		162, 819	21, 051		

82	Tacoma, Wash.....	1,450,430	724,550	303,950	396,600	24,000	116,983	11,974	-----	105,009
83	Canton, Ohio.....	3,394,001	2,726,593	697,099	1,979,494	50,000	172,386	8,076	142,300	22,010
84	Miami, Fla.....	2,262,696	332,799	104,408	204,000	24,391	11,690	11,690	-----	-----
85	Wilmington, Del.....	3,391,402	984,231	1,031	658,700	324,500	788,234	46,525	120,100	621,609
86	Somerville, Mass.....	638,951	-----	-----	-----	-----	104,116	28,873	-----	75,243
87	Tampa, Fla.....	1,881,832	1,473,428	559,517	913,881	-----	36,084	14,936	15,291	5,857
88	Evansville, Ind.....	2,390,675	45,889	45,889	-----	-----	182,858	90,650	90,000	2,208
89	El Paso, Tex.....	2,760,861	1,594,086	352,086	1,216,000	26,000	70,587	1,587	69,000	-----
90	Lynn, Mass.....	1,419,860	201,165	765	-----	200,400	111,110	586	-----	110,524
91	Utica, N.Y.....	981,493	199,461	81,546	61,415	56,500	244,238	10,934	11,200	222,104
92	Duluth, Minn. <sup>2</sup> .....	4,303,339	724	724	-----	-----	3,289,426	62,066	601,231	2,626,129
93	Waterbury, Conn.....	2,575,016	174,400	12,874	110,000	51,526	297,466	6,150	-----	291,316
94	Lowell, Mass.....	953,627	-----	-----	-----	-----	156,295	1,517	-----	154,778

<sup>1</sup> Overdraft.

<sup>2</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 17.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1932—Continued

[This table is presented in two sections, the first section beginning on p. 164. For alphabetical list of cities, by States, showing rank, see p. 8 For text discussion, see p. 34]

City number	CITY	ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS					CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS	
		Total	Cash	City securities (par value)	Real property	Other investments	Exclusive of amounts held in private trust accounts	Amounts held in private trust accounts
	Grand total.....	\$615,818,557	\$64,770,833	\$116,070,439	\$411,174,621	\$23,802,664	\$343,113,850	\$21,519,642
	Group I.....	525,522,702	62,693,870	105,845,885	346,821,993	10,160,954	200,629,691	14,445,043
	Group II.....	60,997,648	620,837	4,200,552	51,048,765	5,127,494	75,218,406	2,515,802
	Group III.....	29,298,207	1,456,126	6,024,002	13,303,863	8,514,216	67,265,753	4,558,797

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

1	New York, N.Y.....	\$143,592,168			<sup>1</sup> \$141,423,090	\$2,169,078	\$20,828,712	\$4,007,635
2	Chicago, Ill.....	166,996,668	\$63,430,520	\$103,558,233		7,915	32,969,681	71,177
3	Philadelphia, Pa.....	145,828,874	236,482	988,400	<sup>2</sup> 144,603,992		7,121,237	35,288
4	Detroit, Mich.....	205,679				205,679	377,094	1,105,242
5	Los Angeles, Calif.....	718,401	7,822		97,880	612,699	61,866,062	5,779,511
6	Cleveland, Ohio.....	535,606	162,606	334,000		39,000	15,843,395	836,633
7	St. Louis, Mo.....	2,763,379	7,929	74,000	850,000	1,831,450	14,027,940	2,417
8	Baltimore, Md.....	389,817	817	389,000			1,900,719	176,148
9	Boston, Mass.....	59,726,167	693,273		<sup>1</sup> 57,849,001	1,183,893	3,489,834	
10	Pittsburgh, Pa.....	1,162,482	393,232	500,000		269,250	10,194,082	168
11	San Francisco, Calif.....	1,998,030			1,998,030		19,111,536	828,974
12	Milwaukee, Wis.....	405,597				405,597	8,942,223	1,123,112
13	Buffalo, N.Y.....	1,199,834	<sup>3</sup> 2,238,811	2,252		3,436,393	3,957,176	478,738

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

14	Washington, D.C.						\$11,131,566	\$8,663
15	Minneapolis, Minn.	\$527,761	\$1,033	\$264,216		\$262,512	4,739,846	617,809
16	New Orleans, La.	1,327,305		945,300		43,376	11,844,118	304,121
17	Cincinnati, Ohio	38,508,215	3,519		\$338,629		6,526,825	868,722
18	Newark, N.J.	784,196	49,637	255,000		479,559	4,704,084	297,154
19	Kansas City, Mo.	1,487,972	223,869	556,000		708,103	5,662,667	114,865
20	Seattle, Wash.	3,178,179	<sup>3</sup> 14,321	102,000	903,476	2,187,024	5,296,193	133,272
21	Indianapolis, Ind.	125,874	7,235			118,639	2,142,105	2,000
22	Rochester, N.Y.	11,784,057	37,074	120,000	<sup>5</sup> 10,987,983	639,000	9,865,628	24,910
23	Houston, Tex.	73,845				73,845	4,430,657	
24	Jersey City, N.J.						2,296,948	57,293
25	Portland, Oreg.	2,097,895	102,278	1,958,036		37,581	2,955,550	73,037
26	Louisville, Ky.	1,102,349	210,513		818,677	73,159	3,622,419	13,956

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

27	Toledo, Ohio	\$480,894	\$1,498	\$1,000	\$185,000	\$293,396	\$657,109	
28	Columbus, Ohio	1,168,230	2,830	1,155,400		10,000	658,726	\$848
29	Oakland, Calif.	406,591	10,639	395,952			5,478,806	413,425
30	Denver, Colo.	207,524		180,000		27,524	1,600,526	209,409
31	Atlanta, Ga.						330,701	935
32	Dallas, Tex.	122,000		117,000		5,000	3,163,900	10
33	St. Paul, Minn.						1,315,639	42
34	Birmingham, Ala.	1,078,070		46,051	6,500	1,025,519	1,652,368	681
35	Akron, Ohio						1,280,445	
36	Memphis, Tenn.	304,342	173,106			131,236	1,120,485	53,770
37	Providence, R.I.	972,399	28,987	943,412			378,011	22,454
38	San Antonio, Tex.	934,022	37,148	359,000		537,874	1,893,392	45,512
39	Omaha, Nebr.	492,500	492,500				1,129,294	
40	Syracuse, N.Y.						2,074,946	175,079
41	Dayton, Ohio	782,472		763,000			1,157,616	
42	Oklahoma City, Okla.	250,000			250,000		977,074	
43	Worcester, Mass.						1,455,100	
44	Richmond, Va.	158,143	13,263	142,900		1,980	634,549	31,274
45	Youngstown, Ohio						79,460	
46	Grand Rapids, Mich.	910,717			900,000	10,717	2,484,744	7,790
47	Fort Worth, Tex.						<sup>6</sup> 398,162	109,296
48	Hartford, Conn.	752,195		5,000	602,200	144,995	3,470,986	1,356
49	Flint, Mich.	1,852	119			1,733	353,748	11,934
50	New Haven, Conn.	2,069,185				2,069,185	1,143,960	1,187
51	San Diego, Calif.	1,438,028	5,423	125,000		1,307,605	1,384,190	

See footnotes at end of table.

TABLE 17.—AMOUNT OF SPECIFIED ASSETS AT CLOSE OF YEAR: 1932—Continued

[This table is presented in two sections, the first section beginning on p. 164. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 34]

City number	CITY	ASSETS IN INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS					CASH IN GENERAL TREASURY AND GENERAL ADMINISTRATIVE FUNDS	
		Total	Cash	City securities (par value)	Real property	Other invest- ments	Exclusive of amounts held in private trust accounts	Amounts held in private trust accounts
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued								
52	Nashville, Tenn.	\$189,256	\$4,582			\$184,674	\$2,171,487	
53	Long Beach, Calif.	4,011,312		\$86,125	\$3,911,371	13,816	2,368,870	\$51,677
54	Springfield, Mass.						1,237,381	
55	Tulsa, Okla.						753,478	
56	Bridgeport, Conn.						25,678	
57	Salt Lake City, Utah	711,443	108,836			602,607	776,390	23,799
58	Des Moines, Iowa	91,268	16,060			75,208	1,107,125	72,714
59	Scranton, Pa.	154,360	44,632			109,728	2,062,474	26
60	Yonkers, N. Y.						149,834	103,741
61	Jacksonville, Fla.						623,344	141,805
62	Paterson, N. J.						7461,574	882,098
63	Albany, N. Y.	665,000			665,000		461,869	45,649
64	Norfolk, Va.	5,661,156			\$ 5,658,096	3,060	506,645	20,148
65	Trenton, N. J.						668,178	
66	Chattanooga, Tenn.						174,685	33
67	Kansas City, Kans.	589,403	49,796	255,117		284,490	1,100,484	133,399
68	Fort Wayne, Ind.	579,546	293,476	131,070		155,000	1,630,867	47,580
69	Wichita, Kans.						198,234	
70	Erie, Pa.						806,572	36,841
71	Camden, N. J.	99,399	5,137	56,000		38,262	308,323	27,341
72	Elizabeth, N. J.	76,840	10,387	41,000		25,453	1,064,127	1,197,885
73	Spokane, Wash.	155,692	32,088	77,604		46,000	271,877	3,298
74	Fall River, Mass.						94,527	5,740
75	Cambridge, Mass.	150,477				150,477	389,185	110,580
76	New Bedford, Mass.						303,961	8,912

77	Reading, Pa.						222,906	
78	Knoxville, Tenn.	466,122	808	110,100		355,214	168,635	975
79	South Bend, Ind.						932,282	301,064
80	Peoria, Ill.	231,247		28,233	106,815	96,199	226,686	
81	Gary, Ind.						285,741	7,297
82	Tacoma, Wash.	487,207	119,785	361,700	4,751	971	121,201	489
83	Canton, Ohio						495,022	
84	Miami, Fla.	1,099,918		85,788	1,014,130		757,674	60,615
85	Wilmington, Del.	35,608	258	26,350		9,000	1,563,929	19,400
86	Somerville, Mass.	134,043				134,043	399,665	1,127
87	Tampa, Fla.						361,491	10,829
88	Evansville, Ind.	127,050		35,500		91,550	1,971,410	63,468
89	El Paso, Tex.	96,000		96,000			973,943	26,245
90	Lynn, Mass.	596,696	5,296	19,700		571,700	510,889	
91	Utica, N.Y.						535,323	2,471
92	Duluth, Minn. <sup>8</sup>	380,000		380,000			566,840	66,340
93	Waterbury, Conn.						2,103,150	
94	Lowell, Mass.						797,332	

<sup>1</sup> Value of rapid-transit system owned but not operated by the city.

<sup>2</sup> Value of gas-supply system and elevated electric railway owned but not operated by the city.

<sup>3</sup> Overdraft.

<sup>4</sup> Value of Cincinnati Southern Ry. owned by not operated by the city.

<sup>5</sup> Value of subway owned but not operated by the city.

<sup>6</sup> Includes overdraft and excess of cash in private trust account over cash in general treasury.

<sup>7</sup> Excess of cash in private trust account over cash in general treasury.

<sup>8</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 18.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1932

[This table is presented in 2 sections, the second section beginning on p. 176. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 35]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
								Revenue bonds and notes	Warrants	
	Grand total.....	\$8,427,913,491	\$7,114,464,171	\$592,139,299	\$721,310,021	\$7,055,261,378	\$278,144,784	\$366,657,474	\$622,278,604	\$105,571,251
	Group I.....	5,768,396,448	4,970,756,622	294,075,186	503,564,640	4,774,556,449	245,154,006	194,058,638	472,723,137	81,904,218
	Group II.....	1,060,077,045	809,947,643	86,012,597	164,116,805	913,971,359	20,826,312	60,366,536	54,511,975	10,400,863
	Group III.....	1,599,439,998	1,333,759,906	212,051,516	53,628,576	1,366,733,570	12,164,466	112,232,300	95,043,492	13,266,170
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER										
1	New York, N.Y.....	\$2,525,408,771	\$2,525,408,771			\$2,009,581,192	\$231,003,000	\$98,022,000	\$182,500,000	\$4,302,579
2	Chicago, Ill.....	735,827,681	309,298,594	\$118,360,641	\$308,168,446	422,712,609	12,223,611	44,537,891	202,444,323	53,909,247
3	Philadelphia, Pa.....	645,932,654	579,184,842	66,703,312	44,500	624,766,116			9,759,500	11,407,038
4	Detroit, Mich.....	433,580,654	420,078,415		13,502,239	363,734,481		16,051,899	53,794,274	
5	Los Angeles, Calif.....	252,497,034	171,535,659	54,424,526	26,536,849	247,329,690	54,000			5,113,344
6	Cleveland, Ohio.....	185,562,662	125,610,277	28,433,000	31,519,385	159,024,570	1,585,150	22,453,042	2,499,900	
7	St. Louis, Mo.....	77,337,255	75,330,255	2,007,000		77,228,000				109,255
8	Baltimore, Md.....	203,970,480	203,970,480			199,720,480		750,000	3,500,000	
9	Boston, Mass.....	173,758,500	173,758,500			165,758,500			8,000,000	
10	Pittsburgh, Pa.....	165,227,483	70,069,785	24,146,707	71,010,991	155,991,229		8,881,801		354,453
11	San Francisco, Calif.....	164,692,592	164,692,592			161,906,200				2,786,392
12	Milwaukee, Wis.....	81,904,646	51,514,738		30,389,908	74,174,704		279,104	5,869,000	1,581,838
13	Buffalo, N.Y.....	122,696,036	100,303,714		22,392,322	112,628,678	288,245	3,082,901	4,356,140	2,340,072

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

14	Washington, D.C.	\$102,900	\$102,900			\$102,900				
15	Minneapolis, Minn.	70,844,350	66,469,829		\$4,374,521	59,938,933		\$10,875,702	\$98	\$29,617
16	New Orleans, La.	109,112,734	91,010,621		18,102,113	85,303,466	\$8,504	9,698,501	13,926,439	175,824
17	Cincinnati, Ohio.	135,093,580	103,145,477	\$16,608,133	15,339,970	123,539,158	25,000	10,867,856	216,760	444,806
18	Newark, N.J.	154,672,783	129,755,878		24,916,905	134,619,784	1,531,106	5,000,000	12,345,137	1,176,756
19	Kansas City, Mo.	72,759,586	35,827,207	22,789,405	14,142,974	68,429,375		1,524,003	2,087,833	718,375
20	Seattle, Wash.	105,449,954	71,774,168	13,671,959	20,003,827	93,094,812		67,174	11,089,917	1,198,051
21	Indianapolis, Ind.	36,588,843	18,628,854	10,762,000	7,197,989	35,735,427			152,286	701,130
22	Rochester, N.Y.	92,003,180	89,952,597		8,050,583	68,238,485		14,028,910	7,934,948	1,800,837
23	Houston, Tex.	64,992,390	35,903,463	11,252,657	17,836,260	63,027,950			245,000	1,719,430
24	Jersey City, N.J.	66,845,791	79,842,771		17,003,020	72,172,120	19,261,702	623,500	4,788,469	
25	Portland, Oreg.	82,085,695	54,245,585	10,928,443	16,911,667	70,772,601		7,680,890	1,268,000	2,364,204
26	Louisville, Ky.	39,525,269	39,288,293		236,976	38,996,348			457,088	71,833

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

27	Toledo, Ohio.	\$45,119,655	\$31,976,371	\$13,143,284		\$40,580,784		\$1,336,945	\$3,178,723	\$23,203
28	Columbus, Ohio.	47,929,096	38,500,532	9,428,564		39,270,954		8,139,499	450,000	68,643
29	Oakland, Calif.	62,971,539	12,415,405	12,483,471	\$38,072,663	61,817,233				1,154,306
30	Denver, Colo.	44,063,722	33,979,929	10,083,793		33,513,100		9,455,800		1,094,822
31	Atlanta, Ga.	17,561,554	17,561,554			15,208,046		928,900	1,409,750	14,858
32	Dallas, Tex.	39,451,672	39,451,672			35,903,128			3,197,320	351,224
33	St. Paul, Minn.	53,284,831	53,284,831			36,470,000	\$9,240,610	7,400,000	174,221	
34	Birmingham, Ala.	26,992,847	26,992,847			20,303,000	35,000	5,253,050	1,200,000	201,797
35	Akron, Ohio.	50,675,282	41,298,858	9,376,424		41,002,189		9,673,093		
36	Memphis, Tenn.	31,697,107	31,697,107			30,080,455		853,000	549,308	214,344
37	Providence, R.I.	64,749,789	64,749,789			58,439,000			6,310,789	
38	San Antonio, Tex.	34,521,064	27,015,064	7,506,000		31,498,000			2,949,200	73,864
39	Omaha, Nebr.	38,341,590	20,199,443	8,983,468	9,158,679	32,053,043		5,721,564		566,983
40	Syracuse, N.Y.	40,980,401	40,732,536		247,865	30,475,990		7,345,485	2,665,000	493,926
41	Dayton, Ohio.	25,718,242	17,696,516	8,021,726		23,584,939		1,320,934	12,467	799,902
42	Oklahoma City, Okla.	28,071,079	19,499,124	8,571,955		25,470,216	368,953		89,987	2,141,923
43	Worcester, Mass.	18,072,359	18,072,359			12,010,800			5,475,000	586,559
44	Richmond, Va.	38,721,497	38,721,497			38,196,630	464,867		60,000	
45	Youngstown, Ohio.	10,206,395	7,428,159	2,760,912	17,324	8,309,769	75,000	1,634,769	141,980	44,877
46	Grand Rapids, Mich.	19,493,011	15,293,100	4,107,911		15,555,911		3,797,100	50,000	
47	Fort Worth, Tex.	27,224,893	22,553,807	4,671,086		26,365,622	109,296		271,150	478,825
48	Hartford, Conn.	30,555,462	21,385,481	8,346,097	823,284	25,274,612	23,481	400,000	4,857,369	
49	Flint, Mich.	23,148,388	14,604,388	8,544,000		19,038,000		2,980,000	620,000	510,388
50	New Haven, Conn.	20,809,010	20,809,010			15,636,000			4,875,000	298,010
51	San Diego, Calif.	20,652,326	16,667,632	4,984,693		20,290,368				361,957

TABLE 18.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1932—Continued

[This table is presented in two sections, the second section beginning on p. 176. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 35]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR								
		Total	Classified by the governmental unit by which incurred			Classified by character of outstanding debt obligations				
			City corporation	School district	Other governmental units of city	Funded or fixed	Floating	Special assessment bonds and certificates	Current	
								Revenue bonds and notes	Warrants	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued										
52	Nashville, Tenn.....	\$16,761,357	\$16,761,357			\$16,456,481	\$5,200	\$299,000		\$676
53	Long Beach, Calif.....	24,529,386	18,105,928	\$6,423,458		24,415,015				114,371
54	Springfield, Mass.....	21,779,388	21,779,388			17,465,500	29,651		\$3,600,000	684,237
55	Tulsa, Okla.....	25,292,558	18,525,109	6,767,449		22,992,399	249,792		2,033,123	17,244
56	Bridgeport, Conn.....	15,254,086	15,254,086			14,954,086			300,000	
57	Salt Lake City, Utah.....	14,763,518	10,680,227	4,083,291		12,668,000		949,508	1,050,000	96,010
58	Des Moines, Iowa.....	19,065,369	11,171,590	7,893,779		18,641,029				424,340
59	Scranton, Pa.....	11,546,723	3,499,225	6,915,582	\$1,131,916	9,836,205	12,091	950,419	391,150	356,858
60	Yonkers, N. Y.....	38,683,150	38,683,150			28,988,150		4,607,000	5,088,000	
61	Jacksonville, Fla.....	17,564,198	12,971,077	4,593,121		15,723,420		1,447,000	375,639	18,139
62	Paterson, N. J.....	35,460,334	35,460,334			30,519,864	722,549	350,000	3,867,921	
63	Albany, N. Y.....	33,407,025	33,407,025			30,037,025		3,120,000	250,000	
64	Norfolk, Va.....	41,763,107	41,763,107			39,659,100			2,030,750	73,257
65	Trenton, N. J.....	24,307,877	24,307,877			19,840,610	109,600	384,472	3,973,195	
66	Chattanooga, Tenn.....	15,176,095	15,176,095			13,665,083		1,289,913	175,000	46,099
67	Kansas City, Kans.....	14,978,561	11,273,593	1,772,617	1,932,351	13,566,427		1,308,712	24,971	78,451
68	Fort Wayne, Ind.....	6,854,755	3,443,755	3,411,000		6,809,755			45,000	
69	Wichita, Kans.....	9,916,001	7,529,169	2,386,832		6,394,246	1,541	2,721,083	799,131	
70	Erie, Pa.....	14,871,411	9,353,911	5,517,500		13,109,911	165,000	1,259,073	302,500	34,927
71	Camden, N. J.....	27,966,650	27,966,650			17,945,480		1,726,000	8,110,735	184,435

72	Elizabeth, N.J.	20,197,120	20,197,120		13,569,911	388,772	3,813,800	2,424,637	
73	Spokane, Wash.	4,869,209	3,517,156	1,352,053	4,566,533				302,676
74	Fall River, Mass.	11,818,500	11,818,500		10,118,500			1,700,000	
75	Cambridge, Mass.	14,466,750	14,466,750		12,007,750	25,000		2,434,000	
76	New Bedford, Mass.	10,798,471	10,798,471		8,527,000	26,735		2,067,000	177,736
77	Reading, Pa.	11,814,900	5,957,500	5,857,400	10,668,400	60,000	688,500	398,000	
78	Knoxville, Tenn.	26,732,994	26,732,994		22,456,839		2,007,202	2,114,108	154,845
79	South Bend, Ind.	6,851,662	3,229,162	3,622,500	6,851,662				
80	Peoria, Ill.	5,855,537	3,313,435	326,740	3,802,449	51,328	1,575,457	375,000	51,303
81	Gary, Ind.	6,007,297	2,443,097	3,564,200	6,005,297			2,000	
82	Tacoma, Wash.	18,061,779	15,638,288	2,394,359	17,380,871			527,115	153,793
83	Canton, Ohio	14,713,306	9,183,122	5,530,184	12,023,427		2,649,247		40,632
84	Miami, Fla.	39,336,781	31,958,108	7,378,673	28,284,253		10,254,000	536,359	262,169
85	Wilmington, Del.	14,774,550	14,774,550		14,774,550				
86	Somerville, Mass.	5,826,000	5,826,000		3,626,000			2,200,000	
87	Tampa, Fla.	18,476,673	14,129,812	4,346,861	15,117,488		3,067,000	136,805	155,380
88	Evansville, Ind.	5,082,700	2,696,200	2,386,500	5,082,700				
89	El Paso, Tex.	11,461,903	11,461,903		9,930,755			1,511,414	19,734
90	Lynn, Mass.	9,629,600	9,629,600		7,352,300			2,277,300	
91	Utica, N.Y.	12,644,632	12,644,632		10,845,857		898,775	900,000	
92	Duluth, Minn.	13,111,116	8,645,541	4,465,575	11,883,129		626,000	592,575	9,412
93	Waterbury, Conn.	18,736,479	18,698,621	37,858	16,906,444			1,501,000	329,035
94	Lowell, Mass.	7,307,680	7,307,680		4,915,880			2,391,800	

<sup>1</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 18.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1932—Continued

[This table is presented in 2 sections, the first section beginning on p. 172. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 35]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued						NET DEBT <sup>2</sup> AT CLOSE OF YEAR		INCREASE DURING YEAR IN <sup>3</sup> —			
		Classified by creditor		Per capita	Classified by purpose for which incurred				Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt <sup>2</sup>
		The public	City funds with investments <sup>1</sup>		General departments and municipal-service enterprises		Public-service enterprises and investments						
					Total	Per capita	Total	Per capita					
	Grand total.....	\$7,119,898,477	\$1,308,015,014	\$223.35	\$5,822,930,733	\$154.31	\$2,604,982,758	\$69.03	\$6,289,078,671	\$166.66	\$103,889,535	\$269,008	\$103,620,527
	Group I.....	4,678,470,145	1,089,926,303	266.52	3,846,029,555	177.70	1,922,366,893	88.82	4,244,319,420	196.10	91,458,362	7,729,410	83,728,952
	Group II.....	954,349,173	105,727,872	207.01	780,585,054	152.43	279,491,991	54.58	807,216,447	157.63	21,635,826	3,844,273	25,480,099
	Group III.....	1,487,079,159	112,360,839	145.80	1,196,316,124	109.05	403,123,874	36.75	1,237,542,804	112.81	3,804,653	3,616,129	5,588,524
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER													
1	New York, N. Y.....	\$1,874,241,371	\$651,167,400	\$349.87	\$1,388,171,646	\$192.32	\$1,137,237,125	\$157.55	\$1,785,806,754	\$247.41	\$51,522,197	\$15,435,710	\$36,086,487
2	Chicago, Ill.....	609,628,884	126,198,797	208.84	712,236,275	202.14	23,591,406	6.70	433,803,882	123.12	1,059,483	3,703,494	4,762,977
3	Philadelphia, Pa.....	494,208,654	151,724,000	326.41	430,851,580	217.72	215,081,074	108.69	477,098,141	241.08	16,206,700	6,618,504	9,588,196
4	Detroit, Mich.....	395,649,626	37,931,028	257.03	333,722,654	197.83	99,858,000	59.20	327,127,508	193.92	13,584,269	1,391,255	12,193,014
5	Los Angeles, Calif.....	247,654,746	4,842,288	187.05	133,245,891	98.71	119,251,143	88.34	230,621,606	170.84	1,663,622	252,490	1,916,112
6	Cleveland, Ohio.....	175,471,939	10,090,723	201.00	142,667,205	154.54	42,895,457	46.46	147,662,049	159.95	7,613,552	5,903,781	1,709,771
7	St. Louis, Mo.....	71,880,255	5,457,000	93.26	64,248,874	77.47	13,088,381	15.78	67,215,226	81.05	4,734,000	1,297,823	6,031,823
8	Baltimore, Md.....	171,778,410	32,192,070	248.59	151,174,293	184.25	52,796,187	64.35	170,470,635	207.76	4,717,200	1,436,642	6,153,842
9	Boston, Mass.....	134,556,210	39,202,290	220.37	100,046,800	126.88	73,711,700	93.48	130,020,881	164.90	5,437,699	2,088,879	7,526,578
10	Pittsburgh, Pa.....	155,277,533	9,949,950	242.66	156,423,583	229.73	8,803,900	12.93	141,886,111	208.38	615,124	119,305	495,819
11	San Francisco, Calif.....	162,153,192	2,539,400	250.98	47,259,992	72.02	117,432,600	178.96	158,679,035	241.82	6,343,900	312,687	6,031,213
12	Milwaukee, Wis.....	70,581,836	11,322,810	135.72	81,770,646	135.49	134,000	0.22	69,922,853	115.86	42,268	358,358	401,226
13	Buffalo, N. Y.....	115,887,489	7,308,647	209.95	104,210,116	178.32	18,485,920	31.63	104,034,739	178.02	2,211,920	2,089,670	122,250

73202-34-12

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

14	Washington, D.C.	\$102,900		\$0.21	\$102,900	\$0.21														
15	Minneapolis, Minn.	64,338,917	\$6,505,433	147.07	64,392,508	133.68	\$6,451,842	\$13.39	\$52,202,307	\$108.37	\$118,434	\$464,835	\$583,267							
16	New Orleans, La.	107,686,934	1,425,800	229.95	86,973,529	183.30	22,139,205	46.66	82,508,849	173.89	5,829,160	505,485	6,332,585							
17	Cincinnati, Ohio	94,605,730	40,487,850	292.28	97,852,550	211.71	37,241,030	80.57	81,853,716	177.10	902,261	222,996	679,265							
18	Newark, N.J.	137,091,942	17,580,841	344.94	104,113,783	232.19	50,559,000	112.75	118,208,693	263.62	8,079,768	390,840	8,470,608							
19	Kansas City, Mo.	69,406,386	3,353,200	176.86	57,436,674	139.61	15,322,912	37.25	58,389,084	141.93	7,369,546	58,146	7,427,692							
20	Seattle, Wash.	102,005,219	3,444,735	280.08	44,252,214	117.54	61,197,740	162.54	91,825,063	243.89	2,317,554	2,054,622	262,932							
21	Indianapolis, Ind.	36,527,843	61,000	97.73	36,546,843	97.61	42,000	.11	34,523,050	92.21	66,841	55,717	31,124							
22	Rochester, N.Y.	88,771,180	3,232,000	274.64	70,521,686	210.51	21,481,494	64.12	59,473,660	177.53	4,683,775	1,104,431	3,579,344							
23	Houston, Tex.	61,142,108	3,850,272	200.22	52,178,927	160.75	12,813,453	39.47	57,052,172	175.76	2,268,544	724,580	2,993,124							
24	Jersey City, N.J.	85,857,339	10,988,452	301.89	80,284,037	250.26	16,561,754	51.63	76,903,147	239.72	5,533,325	3,441,224	2,092,601							
25	Portland, Oreg.	71,446,406	10,639,289	264.11	48,473,134	155.96	33,612,561	108.15	61,743,980	198.66	1,370,603	800,176	570,427							
26	Louisville, Ky.	35,366,269	4,159,000	128.08	37,456,269	121.37	2,069,000	6.70	32,532,816	105.42	3,469,043	252,351	3,216,692							

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

27	Toledo, Ohio	\$43,621,533	\$1,498,122	\$149.95	\$43,466,655	\$144.46	\$1,653,000	\$5.49	\$38,240,433	\$127.12	\$2,618,674	\$1,283,499	\$1,330,175
28	Columbus, Ohio	36,404,861	11,524,235	159.98	37,948,791	126.66	9,980,305	33.31	27,023,991	90.20	1,630,159	765,489	864,670
29	Oakland, Calif.	62,055,827	915,712	213.03	16,260,615	55.01	46,710,924	158.02	60,345,114	204.14	888,888	128,530	1,017,418
30	Denver, Colo.	43,091,186	972,536	149.52	23,028,225	78.14	21,035,497	71.38	32,771,958	111.20	422,363	78,355	344,008
31	Atlanta, Ga.	15,979,054	1,582,500	61.95	14,557,554	51.35	3,094,000	10.60	13,785,096	48.62	1,024,000	153,000	871,000
32	Dallas, Tex.	38,592,422	859,250	140.75	29,850,802	106.50	9,600,870	34.25	34,303,949	122.38	709,457	28,382	737,839
33	St. Paul, Minn.	42,665,731	10,619,100	190.51	34,967,221	125.02	18,317,610	65.49	30,486,700	109.00	630,140	873,961	193,821
34	Birmingham, Ala.	26,602,796	390,051	98.33	26,837,847	97.77	155,000	.56	19,793,773	72.11	56,000	105,036	161,026
35	Akron, Ohio	49,076,723	1,598,559	190.29	39,996,682	150.19	10,678,600	40.10	39,378,712	147.87	1,638,907	152,145	1,486,762
36	Memphis, Tenn.	31,447,107	250,000	120.29	23,030,850	87.40	8,666,257	32.89	27,385,498	103.93	663,259	156,183	507,076
37	Providence, R.I.	44,396,467	20,353,322	252.93	44,030,423	171.99	20,719,366	80.94	42,444,072	165.80	5,950,000	1,053,034	4,896,966
38	San Antonio, Tex.	33,067,064	1,454,000	142.06	27,058,608	111.35	7,462,456	30.71	28,578,431	117.61	7,250	148,665	155,915
39	Omaha, Nebr.	34,454,055	3,887,535	175.16	29,032,911	132.63	9,308,679	42.52	27,672,233	126.41	226,366	421,584	1,347,940
40	Syracuse, N.Y.	40,980,401		189.64	34,323,965	158.83	6,656,436	30.80	30,475,990	141.03	1,556,674		1,556,674
41	Dayton, Ohio	22,782,456	2,935,786	123.76	20,734,990	99.78	4,983,252	23.98	21,151,452	101.79	672,898	221,399	351,499
42	Oklahoma City, Okla.	23,173,156	4,897,923	139.38	21,590,479	107.20	6,480,600	32.18	20,272,276	100.66	257,288	74,304	182,984
43	Worcester, Mass.	17,299,359	773,000	91.00	12,275,931	61.81	5,796,428	29.19	11,146,810	56.13	490,800	225,909	264,891
44	Richmond, Va.	30,918,397	7,803,109	208.74	31,786,867	171.36	6,934,630	37.38	28,104,111	151.50	223,477	637,937	414,460
45	Youngstown, Ohio	10,039,007	167,388	58.22	8,532,384	48.67	1,674,011	9.55	8,176,976	46.65	261,425	199,404	460,829
46	Grand Rapids, Mich.	17,433,337	1,969,674	112.61	14,598,011	84.72	4,805,000	27.89	13,804,411	80.12	15,894	546,349	530,455
47	Fort Worth, Tex.	26,316,193	908,700	160.24	21,316,412	125.46	5,908,481	34.78	23,587,736	138.83	386,988	377,445	764,373
48	Hartford, Conn.	29,198,469	1,356,993	181.99	25,527,178	152.04	5,028,284	29.95	21,216,591	126.36	648,752	209,332	858,084
49	Flint, Mich.	21,393,888	1,754,500	138.45	20,282,888	121.31	2,865,500	17.14	17,240,325	103.11	331,000	304,120	635,120
50	New Haven, Conn.	20,043,010	766,000	127.90	20,714,010	127.31	95,000	.58	14,744,604	90.62	112,000	94,373	206,373
51	San Diego, Calif.	20,527,325	125,000	129.24	7,728,611	48.36	12,923,714	80.87	19,811,614	123.98	253,763	37,856	215,908

See footnotes at end of table.

GENERAL TABLES

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TABLE 18.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND ASSETS: 1932—Continued

[This table is presented in 2 sections, the first section beginning on p. 172. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 35]

City number	CITY	GROSS DEBT AT CLOSE OF YEAR—continued						NET DEBT <sup>2</sup> AT CLOSE OF YEAR		INCREASE DURING YEAR IN <sup>3</sup> —			
		Classified by creditor			Classified by purpose for which incurred			Total	Per capita	Funded and floating debt	Sinking fund assets	Net debt <sup>1</sup>	
		The public	City funds with investments <sup>1</sup>	Per capita	General departments and municipal-service enterprises		Public-service enterprises and investments						
					Total	Per capita	Total						Per capita
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
52	Nashville, Tenn.....	\$15,778,157	\$983,200	\$106.83	\$12,773,357	\$81.41	\$3,988,000	\$25.42	\$14,740,200	\$93.95	\$535,627	\$181,601	\$717,228
53	Long Beach, Calif.....	24,443,261	86,125	156.54	10,977,368	70.05	13,552,018	86.48	23,748,420	151.55	130,845	161,539	292,384
54	Springfield, Mass.....	21,749,737	29,651	141.24	14,059,773	91.18	7,719,615	50.06	17,495,151	113.46	979,313		979,313
55	Tulsa, Okla.....	23,967,006	1,325,552	171.24	19,334,558	130.90	5,958,000	40.34	20,814,885	140.93	84,097	190,780	274,877
56	Bridgeport, Conn.....	15,254,086		103.63	15,254,086	103.63			14,954,086	101.59	156,705		156,705
57	Salt Lake City, Utah.....	14,755,518	8,000	101.61	10,082,518	69.39	4,681,000	32.22	12,681,587	87.28	436,500	185,971	620,471
58	Des Moines, Iowa.....	18,638,417	426,952	131.58	13,427,562	92.67	5,637,807	38.91	17,802,515	122.86	311,165	31,708	342,873
59	Scranton, Pa.....	11,273,023	273,700	79.80	11,546,723	79.80			8,994,420	62.16	390,264	11,535	401,789
60	Yonkers, N.Y.....	38,186,900	496,250	272.03	34,452,600	242.28	4,230,550	29.75	28,988,150	203.85	108,974		108,974
61	Jacksonville, Fla.....	17,220,507	343,691	125.55	12,416,698	88.75	5,147,500	36.79	15,323,824	109.53	1,230,581	378,299	852,282
62	Paterson, N.J.....	32,846,913	2,613,421	254.93	21,131,413	151.92	14,328,921	103.01	28,628,118	205.81	1,331,475	7,079	1,338,554
63	Albany, N.Y.....	32,526,060	880,965	255.99	20,423,525	156.50	12,983,500	99.49	28,081,553	215.18	164,730	33,333	181,397
64	Norfolk, Va.....	35,548,507	6,214,600	321.97	26,370,710	203.31	15,392,397	118.67	32,239,636	248.55	523,200	1,754,081	1,230,881
65	Trenton, N.J.....	21,526,199	2,781,678	195.72	23,219,987	186.96	1,087,890	8.76	16,809,132	135.34	110,060	160,733	270,793
66	Chattanooga, Tenn.....	15,176,095		122.59	14,682,534	118.60	493,561	3.99	13,436,272	108.53	65,367	24,200	41,167
67	Kansas City, Kans.....	13,881,373	1,097,188	120.99	8,191,427	66.17	6,787,134	54.82	10,731,818	86.69	89,160	241,159	151,999
68	Fort Wayne, Ind.....	6,561,518	293,237	56.51	4,475,755	36.90	2,379,000	19.61	6,518,304	53.74	453,600	286,166	167,434
69	Wichita, Kans.....	9,819,301	96,700	82.98	9,513,501	79.61	402,500	3.37	6,395,787	53.52	375,906		375,906
70	Erie, Pa.....	14,612,411	259,000	124.76	13,098,346	109.89	1,773,065	14.87	12,535,818	105.17	216,502	44,397	172,105
71	Camden, N.J.....	24,899,170	3,067,480	234.62	25,438,775	213.41	2,527,875	21.21	14,831,190	124.42	724,655	395,963	1,120,618

72	Elizabeth, N.J.	18,753,768	1,443,352	170.15	15,230,120	128.31	4,967,000	41.84	12,151,229	102.37	62,625	244,760	307,375
73	Spokane, Wash.	4,778,721	90,488	41.62	4,089,209	34.95	780,000	6.67	4,387,019	37.50	79,595	204,677	125,082
74	Fall River, Mass.	11,751,500	67,000	102.53	11,367,500	98.61	451,000	3.91	8,938,326	77.54	1,440,000	197,872	1,242,128
75	Cambridge, Mass.	13,709,050	757,700	126.35	13,135,750	114.72	1,331,000	11.62	8,954,604	78.21	28,400	27,941	54,341
76	New Bedford, Mass.	10,694,471	104,000	95.90	9,580,736	85.09	1,217,735	10.81	7,766,939	68.98	1,053,000	568	1,053,668
77	Reading, Pa.	11,745,400	69,500	105.58	10,980,900	98.13	834,000	7.45	10,470,264	93.57	440,800	49,980	390,820
78	Knoxville, Tenn.	25,438,021	1,294,973	238.90	22,050,475	197.06	4,682,519	41.85	21,005,597	187.72	511,741	219,610	730,751
79	South Bend, Ind.	6,851,662		61.62	5,961,662	53.61	890,000	8.00	6,614,737	59.49	236,324	137,117	373,441
80	Peoria, Ill.	5,560,331	295,206	52.66	5,495,537	49.42	360,000	3.24	3,853,777	34.66	236,887	236,887	236,887
81	Gary, Ind.	6,003,303	3,994	54.51	5,887,297	53.42	120,000	1.09	5,976,076	54.23	30,000	9,298	20,702
82	Tacoma, Wash.	17,303,479	758,300	166.47	5,185,650	47.79	12,876,129	118.67	16,656,321	153.51	623,946	4,283	628,229
83	Canton, Ohio	12,591,512	2,121,794	135.98	13,525,164	125.00	1,188,142	10.98	9,296,834	85.92	719,182	368,273	380,909
84	Miami, Fla.	39,046,993	289,788	363.56	32,457,269	300.25	6,849,512	63.30	27,951,678	258.33	128,421	129,298	2,872
85	Wilmington, Del.	13,969,400	805,150	138.60	7,376,850	69.20	7,397,700	69.40	13,790,319	129.37	98,500	109,811	11,311
86	Somerville, Mass.	5,826,000		54.81	5,826,000	54.81			3,626,000	34.11	301,000		301,000
87	Tampa, Fla.	17,547,501	929,172	173.98	15,151,673	142.67	3,325,000	31.31	13,699,222	128.99	56,584	22,476	34,108
88	Evansville, Ind.	4,957,200	125,500	47.95	3,653,700	34.47	1,429,000	13.48	5,036,811	47.52	271,893	26,538	298,531
89	El Paso, Tex.	10,080,903	1,381,000	108.85	9,472,769	89.96	1,989,134	18.89	8,336,669	79.17	699,313	23,314	722,627
90	Lynn, Mass.	9,609,900	19,700	93.49	9,032,100	87.69	597,500	5.80	7,151,135	69.43	907,200	377,535	529,665
91	Utica, N.Y.	12,572,017	72,615	123.00	12,513,582	121.73	131,050	1.27	10,646,396	103.56	103,901	108,701	4,800
92	Duluth, Minn.	12,129,885	981,231	128.79	10,192,646	100.12	2,918,470	28.67	11,882,405	116.72	228,279	324	227,955
93	Waterbury, Conn.	18,626,479	110,000	154.23	11,264,479	110.76	7,472,000	73.47	16,732,044	164.52	468,280	5,928	462,352
94	Lowell, Mass.	7,307,680		72.91	6,504,930	64.90	802,750	8.01	4,915,880	49.04	364,430		364,430

<sup>1</sup> Sinking, public trust, and investment funds.

<sup>2</sup> Net debt is funded and floating debt less sinking fund assets.

<sup>3</sup> Italics indicate decrease.

<sup>4</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 19.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1932

[This table is presented in 2 sections, the second section beginning on p. 184. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 37.]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General <sup>1</sup> government properties	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	Schools	Libraries, art galleries, and museums	Parks and play-grounds
	Grand total.....	\$7,700,063,636	\$5,082,533,891	\$170,396,642	\$81,548,238	\$656,387,988	\$1,144,060,272	\$245,133,003	\$1,262,539,664	\$69,288,273	\$320,885,064
	Group I.....	5,213,769,093	3,273,304,530	127,873,041	55,765,901	400,637,669	720,761,845	189,233,635	715,639,950	63,636,480	232,885,351
	Group II.....	995,164,207	719,234,799	15,772,230	6,733,916	77,586,404	169,336,757	41,624,278	180,079,526	1,936,500	37,584,770
	Group III.....	1,491,130,336	1,089,994,562	26,751,371	19,048,421	178,163,915	253,961,670	14,275,090	366,820,188	3,715,293	50,414,943
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER											
1	New York, N. Y.....	\$2,338,606,192	\$1,201,369,067	\$73,978,197	\$15,379,746	-----	\$101,305,023	\$64,675,028	\$353,373,934	\$24,611,920	\$37,301,799
2	Chicago, Ill.....	479,474,111	460,008,826	-----	3,110,000	\$95,834,229	118,930,567	6,220,193	25,840,000	-----	106,142,812
3	Philadelphia, Pa.....	624,766,116	409,685,042	7,421,330	11,420,271	62,998,705	139,560,768	25,711,537	68,661,000	20,433,800	30,991,759
4	Detroit, Mich.....	379,786,380	257,462,380	925,500	4,628,000	82,981,847	21,764,437	40,524,530	70,177,020	7,974,000	8,477,000
5	Los Angeles, Calif.....	247,383,690	128,733,675	7,379,425	3,603,750	13,983,683	21,754,053	1,940,595	54,675,453	2,709,460	4,890,203
6	Cleveland, Ohio.....	183,062,762	140,167,305	3,853,798	1,821,480	18,230,698	60,383,626	12,642,962	26,030,000	2,256,500	9,277,433
7	St. Louis, Mo.....	77,228,000	63,144,000	4,000,000	772,000	14,837,000	25,418,000	4,104,000	2,007,000	-----	10,642,000
8	Baltimore, Md.....	200,470,480	147,674,283	3,727,725	2,375,929	47,631,853	51,576,173	430,000	28,438,365	4,000,000	1,750,000
9	Boston, Mass.....	165,753,500	91,958,800	2,161,500	4,005,000	22,079,000	37,229,800	9,675,000	7,627,000	870,000	8,151,500
10	Pittsburgh, Pa.....	164,873,030	156,069,130	5,244,571	1,468,400	3,664,700	95,324,064	4,858,116	23,842,138	-----	3,440,660
11	San Francisco, Calif.....	161,906,200	45,198,300	5,800,000	3,120,000	3,904,000	10,976,000	4,040,000	13,776,000	534,300	1,642,000
12	Milwaukee, Wis.....	74,453,808	74,319,808	5,038,768	2,095,500	31,890,060	13,241,474	3,688,940	10,681,000	25,500	5,167,060
13	Buffalo, N. Y.....	115,999,824	97,513,904	8,342,227	1,965,825	2,601,894	23,297,860	10,722,734	30,511,040	221,000	5,011,125

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

14	Washington, D.C.	\$102,900	\$102,900									
15	Minneapolis, Minn.	70,814,635	64,362,793	\$303,000	\$438,380	\$6,321,443	\$21,135,869	\$4,256,666	\$22,946,923	\$381,000	\$4,797,571	
16	New Orleans, La.	95,010,471	72,884,816	578,000		14,456,400	9,698,501	750,000	6,195,000		79,000	
17	Cincinnati, Ohio	134,432,014	97,190,984	2,871,380	1,912,036	10,455,019	37,972,479	7,665,703	20,033,589	95,500	9,966,360	
18	Newark, N.J.	141,150,890	90,591,890	2,842,260	771,500	6,451,416	16,079,218	6,383,230	22,302,720	240,000	5,954,020	
19	Kansas City, Mo.	69,953,378	55,193,378	1,966,800	1,702,000	6,627,000	15,268,458	1,871,330	22,761,300		1,568,215	
20	Seattle, Wash.	93,161,986	34,581,096	2,410,545		2,158,000	11,241,591	2,728,428	11,319,903		928,650	
21	Indianapolis, Ind.	35,735,427	35,616,312	951,420	487,500	3,231,000	4,725,032	3,830,456	10,138,000	624,000	3,082,250	
22	Rochester, N.Y.	82,267,395	60,824,895	242,100	120,000	3,178,000	5,565,940	4,436,675	16,881,370	6,000	1,913,500	
23	Houston, Tex.	63,027,950	50,229,500	1,695,550	506,000	7,966,000	19,989,150	599,000	11,241,624	360,000	1,130,176	
24	Jersey City, N.J.	92,057,322	75,495,568	1,741,775	25,000	299,626	4,721,539	6,188,490	15,393,000		4,558,028	
25	Portland, Oreg.	78,453,491	44,933,319		771,500		21,397,980	1,800,000	9,857,949		1,614,000	
26	Louisville, Ky.	38,996,348	37,227,348	169,400		16,442,500	1,541,000	1,114,300	11,008,148	230,000	1,984,000	

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

27	Toledo, Ohio	\$41,917,729	\$40,168,729	\$1,314,000	\$1,251,000	\$6,011,000	\$9,509,945	\$698,000	\$16,025,284		\$3,523,500	
28	Columbus, Ohio	47,410,453	37,465,148	1,454,100	1,522,030	7,699,999	12,928,395	562,000	9,428,564	\$45,000	598,150	
29	Oakland, Calif.	61,817,233	15,218,972	809,419	31,132	1,164,688			12,841,733		372,000	
30	Denver, Colo.	42,968,900	22,015,300	3,000,000		2,465,500	3,480,200		9,559,500			
31	Atlanta, Ga.	16,136,946	13,132,946	836,000		3,210,000	2,259,400	119,546	5,695,500			
32	Dallas, Tex.	35,903,128	26,381,628	506,000	513,378	5,980,000	7,710,500	320,000	7,822,250	90,000	2,104,000	
33	St. Paul, Minn.	53,110,610	34,793,000	2,177,000	273,000	6,087,000	2,321,000	253,000	10,670,000	650,000	1,556,000	
34	Birmingham, Ala.	25,591,050	25,246,050		840,000	3,784,100	5,309,900	4,000	10,092,000	549,000	1,500,000	
35	Akron, Ohio	50,675,282	39,996,682	679,200	224,615	13,386,385	15,659,158	231,400	9,594,424		68,000	
36	Memphis, Tenn.	30,933,455	22,337,500		614,000	1,488,000	4,274,000	780,000	7,238,000	105,000	1,412,500	
37	Providence, R.I.	58,439,000	37,749,000	410,000	1,178,229	7,575,000	10,032,771	42,000	14,680,000		1,954,000	
38	San Antonio, Tex.	31,498,000	24,036,000	219,000	670,000	3,649,500	6,231,500	113,000	7,456,000	463,000	1,006,000	
39	Omaha, Nebr.	37,774,607	28,709,607		540,525	7,106,411	9,918,390		8,974,581		1,897,200	
40	Syracuse, N.Y.	37,821,475	31,165,039	6,976	270,123	2,917,497	6,477,595	1,721,017	9,782,515	150,438	868,848	
41	Dayton, Ohio	24,905,873	20,021,047	16,000	468,000	3,122,300	6,592,445	358,200	8,009,259		211,000	
42	Oklahoma City, Okla.	25,839,169	19,358,569		530,000	5,310,000	749,800	45,000	6,590,816		5,368,000	
43	Worcester, Mass.	12,010,800	6,321,000			3,062,000	2,179,000		830,000		250,000	
44	Richmond, Va.	38,661,497	31,426,867			11,865,200	6,244,893		6,184,438		169,400	
45	Youngstown, Ohio	10,019,538	8,350,538	24,000	107,500	433,396	3,642,873	294,000	2,631,432	13,000	517,624	
46	Grand Rapids, Mich.	19,353,011	14,548,011			4,534,600	3,957,500	661,000	4,107,911	115,000		

<sup>1</sup> Exclusive of school and other departmental properties.

TABLE 19.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1932—Continued

[This table is presented in 2 sections, the second section beginning on p. 184. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 37.]

City number	CITY	Total	INCURRED FOR GENERAL PURPOSES								
			Total	General <sup>1</sup> government properties	Police and fire departments	Sewers and sewage disposal	Highways	Charities, hospitals, and corrections	Schools	Libraries, art galleries, and museums	Parks and play-grounds
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000											
47	Forth Worth, Tex.	\$26,474,918	\$20,647,918		\$847,000	\$3,800,000	\$7,756,000	\$36,000	\$4,399,936		\$742,686
48	Hartford, Conn.	25,698,093	20,854,609	\$1,656,400	507,950		4,281,000	450,000	11,481,778		
49	Flint, Mich.	22,018,000	19,152,500		83,500	6,175,000	2,279,000	1,075,000	8,264,000		503,000
50	New Haven, Conn.	15,636,000	15,541,000	1,445,000	301,000	2,493,500	6,904,000		498,000	\$85,000	2,667,250
51	San Diego, Calif.	20,290,368	7,424,134		64,000	323,191	762,250		4,994,693		960,000
52	Nashville, Tenn.	16,760,681	12,575,681		329,000	2,849,000	4,494,000	595,000	1,908,000		1,129,481
53	Long Beach, Calif.	24,415,015	10,865,780	446,575	158,000	260,625		76,000	6,316,549		3,256,831
54	Springfield, Mass.	17,495,151	9,863,151			1,732,000	3,995,000		1,576,500		107,000
55	Tulsa, Okla.	23,242,191	17,284,191	51,000	834,500	4,196,000	4,238,500	210,000	5,669,008	77,500	1,135,000
56	Bridgeport, Conn.	14,954,086	14,954,086	446,000	100,000	3,167,000	4,449,000	487,000	4,477,086	211,000	872,000
57	Salt Lake City, Utah	13,617,508	8,956,508	775,000	22,000	1,526,300	964,101		4,071,000		133,000
58	Des Moines, Iowa	18,641,029	13,003,222	514,000	37,000		1,710,800	92,000	7,600,422		340,000
59	Scranton, Pa.	10,798,715	10,798,715		5,000	232,864	816,920	817,205	6,661,000		1,119
60	Yonkers, N. Y.	33,595,150	29,354,600	34,300	5,000	3,262,000	8,648,750		10,422,950		
61	Jacksonville, Fla.	17,170,420	12,022,920		75,000	2,267,500	3,334,000		4,403,420		838,000
62	Paterson, N. J.	31,592,413	18,345,413	631,500	98,919	3,371,973	1,616,072		8,117,500	130,696	452,699
63	Albany, N. Y.	33,157,025	20,150,525	512,765	614,263	1,271,800	7,671,363		5,750,850	262,125	546,675
64	Norfolk, Va.	39,659,100	24,266,703			2,581,936	8,548,664		6,034,627		
65	Trenton, N. J.	20,334,682	19,246,792	700,000	102,200	141,167	499,805	266,000	7,896,550		184,760
66	Chattanooga, Tenn.	14,954,996	14,467,631	223,365	215,000	2,956,000	4,521,683	300,000	3,179,024		491,863
67	Kansas City, Kans.	14,875,139	8,103,845	271,568	329,432	115,205	2,147,860	30,000	1,753,047		343,621
68	Fort Wayne, Ind.	6,809,755	4,430,755				248,500		3,411,000		400,255
69	Wichita, Kans.	9,116,870	8,714,370		211,500	844,382	2,216,418	4,000	1,637,701	75,000	625,401
70	Erie, Pa.	14,533,984	12,790,477	180,000	153,000	3,504,593	1,110,688	74,000	5,285,000		620,781
71	Camden, N. J.	19,671,480	17,434,605	3,854,000	290,300	678,420	2,174,685	97,500	4,105,000		505,500

72	Elizabeth, N.J.	17,772,483	12,800,883		598,250	735,745	4,639,700	388,772	6,100,350	80,934	82,114
73	Spokane, Wash.	4,566,533	3,786,533				982,000		1,187,533		937,000
74	Fall River, Mass.	10,118,500	9,667,500	65,000	16,000	2,201,000	294,000	177,000	2,491,500		227,500
75	Cambridge, Mass.	12,032,750	10,701,750	20,000	21,250	1,584,500	4,805,550	891,250	1,966,000		1,359,200
76	New Bedford, Mass.	8,553,735	7,331,000	8,000	81,000	1,811,000	2,432,000	61,000	2,448,000	59,000	240,000
77	Reading, Pa.	11,416,900	10,582,900	644,000	178,500	1,904,200	1,695,000	100,000	5,759,400		205,000
78	Knoxville, Tenn.	24,464,041	19,786,708			2,209,000	1,565,000		2,420,000		276,000
79	South Bend, Ind.	6,851,662	5,961,662				590,000		3,622,500		619,162
80	Peoria, Ill.	5,429,234	5,069,234		75,380	2,327,209	2,176,857		326,740		37,874
81	Gary, Ind.	6,005,297	5,865,297	954,000	206,000	27,297			3,444,000		1,006,000
82	Tacoma, Wash.	17,380,871	4,664,376		393,000	338,000	887,000		2,086,376		
83	Canton, Ohio	14,672,674	13,509,824	8,700	295,007	3,079,766	3,939,030	100,000	5,530,184		50,000
84	Miami, Fla.	38,538,253	31,713,253	124,000	720,000	1,558,000	7,588,000	543,000	6,763,253		1,526,000
85	Wilmington, Del.	14,774,550	7,376,850	620,000	530,500	1,281,016	2,562,034		1,126,000	200,000	982,300
86	Somerville, Mass.	3,626,000	3,586,000	78,000	303,000	65,000	813,000		2,327,000		
87	Tampa, Fla.	18,184,488	14,859,488		15,000	862,000	4,528,000	1,130,000	4,316,488		261,000
88	Evansville, Ind.	5,082,700	3,653,700				133,000		2,386,500	267,000	
89	El Paso, Tex.	9,930,755	7,953,755	49,000	315,000	1,344,000	1,391,000		3,198,778	25,000	515,000
90	Lynn, Mass.	7,352,300	6,754,800		152,500	2,097,500	866,800		2,891,000		185,500

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TABLE 19.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1932—Continued

[This table is presented in 2 sections, the first section beginning on p. 180. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 37]

City number	CITY	INCURRED FOR GENERAL PURPOSES— continued			Incurred for pur- poses of municipal- service enterprises	INCURRED FOR PURPOSES OF PUBLIC-SERVICE ENTERPRISES AND INVESTMENTS					Refunding <sup>1</sup>	Funding <sup>2</sup>
		Miscellane- ous	Combined or unreported			Total	Water- supply systems	Electric light and power sys- tems	Markets	All other		
			Funded and floating	Special assessment								
	Grand total.....	\$150,709,123	\$766,112,799	\$215,472,825	\$24,597,715	\$2,592,932,030	\$1,139,258,465	\$117,937,000	\$9,493,136	\$1,326,243,429	\$127,167,358	\$86,873,208
	Group I.....	76,949,644	529,561,358	160,359,656	23,554,000	1,916,910,563	689,518,475	71,323,000	3,445,900	1,152,618,188	67,165,512	16,464,950
	Group II.....	41,920,812	124,974,806	21,684,800	83,115	275,846,293	132,944,884	32,163,000	5,366,055	105,372,354	28,197,930	32,105,843
	Group III.....	31,838,667	111,576,635	33,428,369	960,600	400,175,174	316,795,106	14,446,000	681,181	68,252,887	31,803,916	38,302,415

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

1	New York, N.Y.....	\$28,094,886	\$404,626,534	\$98,022,000		\$1,137,237,125	\$325,606,328			\$811,630,797	\$15,572,862	
2	Chicago, Ill.....	5,962,000	54,050,834	43,918,191		19,465,285	19,465,285				10,350,700	\$3,500,000
3	Philadelphia, Pa.....	8,744,500	33,741,372			215,081,074	39,702,800			175,378,274		
4	Detroit, Mich.....	310,000	10,162,382	9,537,664	\$22,466,000	99,858,000	63,604,000		\$989,000	35,265,000	30,000,000	
5	Los Angeles.....	17,759,478	37,575			118,650,015	59,856,015	\$36,534,000		22,260,000	33,750	5,162,350
6	Cleveland, Ohio.....	4,040,000	1,630,808			42,895,457	27,464,457	5,741,000	175,000	9,515,000	2,350,000	180,000
7	St. Louis, Mo.....	1,364,000			1,000,000	13,084,000	9,732,000		1,250,000	2,102,000		
8	Baltimore, Md.....	1,875,000	5,869,248			52,796,187	36,657,870			16,138,317	4,679,200	1,284,100
9	Boston, Mass.....	160,000			88,000	73,711,700	438,000		250,000	73,023,700		
10	Pittsburgh, Pa.....	1,334,575	8,010,105	8,881,801		8,803,900	7,803,700		100,000	900,200		6,338,500
11	San Francisco, Calif.....	1,406,000				116,707,900	81,250,000	29,053,000		6,404,900		
12	Milwaukee, Wis.....	2,491,506				134,000	39,000		95,000			
13	Buffalo, N.Y.....	3,407,699	11,432,500			18,485,920	17,899,020		586,900		4,179,000	

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

14	Washington, D.C.		\$102,900									
15	Minneapolis, Minn.	\$1,709,941	2,072,000			\$6,451,842	\$3,728,000	\$21,000	\$2,702,842			
16	New Orleans, La.	15,079,500	26,048,415			22,125,655	12,270,600	855,055	9,000,000	\$7,004,160		
17	Cincinnati, Ohio	4,801,164	1,417,754			37,241,030	14,920,030	\$10,000	35,000	22,276,000	5,119,000	\$1,391,960
18	Newark, N.J.	3,945,230	25,622,296			50,559,000	23,349,000		3,706,000	23,504,000		27,210,720
19	Kansas City, Mo.	1,101,000	2,327,275			14,760,000	13,150,000			1,610,000		982,275
20	Seattle, Wash.	189,429	3,604,550			58,580,890	9,045,000	32,153,000		17,382,890	854,000	
21	Indianapolis, Ind.	6,533,038	2,013,616	\$77,115		42,000		14,000	28,000	347,020		1,133,388
22	Rochester, N.Y.	2,391,400	12,086,000	\$14,003,910	6,000	21,436,500	12,334,500			9,102,000	3,537,000	
23	Houston, Tex.	2,410,500	4,322,500			12,798,450	3,854,000		735,000	8,209,450	1,778,350	
24	Jersey City, N.J.	1,187,610	41,380,500			16,561,754	16,310,754			251,000	1,922,000	1,387,500
25	Portland, Oreg.	311,000	1,500,000	7,680,890		33,520,172	22,214,000			11,306,172	2,200,000	
26	Louisville, Ky.	2,261,000	2,477,000			1,769,000	1,769,000				5,436,400	

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

27	Toledo, Ohio	\$709,000	\$1,127,000		\$96,000	\$1,653,000	\$1,223,000			\$430,000	\$100,000	
28	Columbus, Ohio	3,200,400	26,510			9,945,305	7,733,805	\$2,019,000	\$192,500			
29	Oakland, Calif.					46,598,261	37,960,000			8,638,261		
30	Denver, Colo.			\$3,510,100		20,953,600	20,953,600					
31	Atlanta, Ga.	50,000	962,500			3,004,000	3,004,000					
32	Dallas, Tex.	291,500	1,044,000			9,521,500	9,521,500				63,000	\$1,020,000
33	St. Paul, Minn.	200,000	3,206,000	7,400,000		18,317,610	6,963,000			11,354,610	2,704,000	
34	Birmingham, Ala.	376,536	2,790,514		190,000	155,000	115,000	40,000			500,000	1,762,000
35	Akron, Ohio	111,000	42,500			10,678,600	10,678,600					
36	Memphis, Tenn.	1,760,000	4,666,000			8,595,955	6,843,000			1,752,955	2,553,000	270,000
37	Providence, R.I.	1,806,000	91,000			20,690,000	19,500,000			1,190,000	91,000	
38	San Antonio, Tex.	3,135,000	1,093,000			7,462,000	6,576,000		140,000	746,000		
39	Omaha, Nebr.	72,500	200,000			9,065,000	5,535,000			3,530,000	140,000	228,000
40	Syracuse, N.Y.	1,401,596	3,606,434	3,962,000		6,656,436	6,495,625		160,811		3,198,000	
41	Dayton, Ohio	324,199	919,644			4,884,826	4,867,826		17,000		20,000	
42	Oklahoma City, Okla.	125,000	639,953			6,480,600	6,480,600					271,000
43	Worcester, Mass.					5,689,800	4,039,800			1,650,000		
44	Richmond, Va.		6,962,936		300,000	6,934,630	3,506,000		59,080	3,369,550	2,906,900	
45	Youngstown, Ohio	204,600	482,113			1,669,000	1,669,000				451,000	
46	Grand Rapids, Mich.	1,172,000				4,805,000	3,205,000			1,600,000		

<sup>1</sup> Exhibit of debt obligations issued to redeem funded obligations.

<sup>2</sup> Exhibit of debt obligations issued to redeem judgments, revenue loans, warrants, and other temporary obligations

TABLE 19.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBT AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1932—Continued

[This table is presented in 2 sections, the first section beginning on p. 180. For alphabetical list of cities, by States, showing rank, see p. 8. For text discussion, see p. 37]

City number	CITY	INCURRED FOR GENERAL PURPOSES— continued			Incurred for pur- poses of municipal- service enterprises	INCURRED FOR PURPOSES OF PUBLIC-SERVICE ENTERPRISES AND INVESTMENTS					Refunding <sup>1</sup>	Funding <sup>2</sup>	
		Miscellane- ous	Combined or unreported			Total	Water- supply systems	Electric light and power sys- tems	Markets	All other			
			Funded and floating	Special assessment									
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000—Continued													
47	Fort Worth, Tex.	\$69,000	\$2,907,296			\$5,827,000	\$5,827,000					\$580,000	\$660,000
48	Hartford, Conn.	1,954,000	123,481	\$400,000		4,843,484	4,843,484						
49	Flint, Mich.	100,000	10,000	663,000		2,865,500	2,865,500					663,000	
50	New Haven, Conn.	322,250	825,000			95,000				\$95,000			
51	San Diego, Calif.		300,000			12,866,234	11,182,734			1,683,500		39,000	
52	Nashville, Tenn.	1,266,000	5,200		\$197,000	3,988,000	3,766,000			222,000		1,696,000	
53	Long Beach, Calif.	351,200				13,549,235	2,905,000			10,644,235			140,000
54	Springfield, Mass.	612,000	1,840,651			7,632,000	7,632,000						
55	Tulsa, Okla.	82,000	790,683			5,958,000	5,864,000			94,000			540,891
56	Bridgeport, Conn.	226,000	519,000									30,000	
57	Salt Lake City, Utah		1,465,107			4,661,000	4,645,500			15,500		700,000	
58	Des Moines, Iowa	63,000	2,646,000			5,637,807	5,637,807					613,000	2,929,500
59	Scranton, Pa.	6,805	2,257,802										555,000
60	Yonkers, N.Y.	9,000	5,637,600	1,345,000		4,230,550	4,159,250			71,300		1,629,000	420,000
61	Jacksonville, Fla.		1,100,000			5,147,500	1,200,000	\$1,402,500		2,545,000			
62	Paterson, N.J.	50,894	3,875,160			13,247,000	13,247,000					325,000	500,000
63	Albany, N.Y.	645,784	2,874,900		23,000	12,983,500	12,983,500					240,000	
64	Norfolk, Va.		7,101,476			15,392,397	8,974,772			6,417,625			2,532,500
65	Trenton, N.J.	78,000	9,378,310			1,087,890	953,600		\$34,290	100,000		15,520,000	
66	Chattanooga, Tenn.	234,196	2,346,500			487,365				487,365		721,000	98,060
67	Kansas City, Kans.	2,053,455	155,400	904,257		6,771,294	3,769,600	2,509,500		492,794		848,400	
68	Fort Wayne, Ind.	371,000				2,379,000	2,379,000					177,500	
69	Wichita, Kans.	508,420	587,260	2,004,198		402,500			17,500	385,000		386,716	
70	Erie, Pa.	1,672,748	189,667			1,743,507	1,700,000			43,507			
71	Camden, N.J.	62,500	5,666,700			2,236,875	1,404,875			832,000		515,200	98,250

72	Elizabeth, N.J.	90,000	85,018		4,600	4,967,000	4,874,000		93,000		
73	Spokane, Wash.		680,000			780,000	780,000			550,000	370,000
74	Fall River, Mass.	130,000	4,065,500			451,000	451,000				3,150,000
75	Cambridge, Mass.	5,000	49,000			1,331,000	1,326,000		5,000		
76	New Bedford, Mass.	191,000			5,000	1,217,735	1,191,000		26,735		
77	Reading, Pa.	96,800				834,000	834,000			40,000	
78	Knoxville, Tenn.	350,000	10,959,506	2,007,202		4,677,333	4,677,333			1,452,000	2,222,000
79	South Bend, Ind.		1,130,000			890,000	890,000			40,000	
80	Peoria, Ill.	123,174	2,000			360,000			360,000	2,000	
81	Gary, Ind.	86,000	142,000		20,000	120,000			120,000	66,000	103,297
82	Tacoma, Wash.	177,000	783,000			12,716,495	3,776,495	8,475,000	465,000	954,000	
83	Canton, Ohio	275,300	152,000	79,837		1,162,850	1,158,600		4,250	20,000	94,000
84	Miami, Fla.	1,906,000	731,000	10,254,000		6,825,000	2,545,000	50,000	4,230,000	2,315,000	
85	Wilmington, Del.	75,000				7,397,700	4,722,700		2,675,000		
86	Somerville, Mass.				40,000						
87	Tampa, Fla.	285,000	3,462,000			3,325,000	2,855,000		470,000	933,000	
88	Evansville, Ind.	30,000	837,200			1,429,000	1,429,000			837,200	
89	El Paso, Tex.	147,000	968,977			1,977,000	1,977,000			495,000	1,069,977
90	Lynn, Mass.	533,500	28,000			597,500	590,500		7,000		
91	Utica, N.Y.	1,240,700	763,137	898,775	85,000	131,050			131,050		
92	Duluth, Minn. <sup>3</sup>	58,000	1,860,000			2,918,000	2,078,350	10,000	829,650	2,209,000	
93	Waterbury, Conn.	313,960	3,225,000			7,472,000	4,472,000				2,650,000
94	Lowell, Mass.	47,650	1,100,000			802,750	356,750		446,000		1,100,000

<sup>1</sup> Exhibit of debt obligations issued to redeem funded obligations.

<sup>2</sup> Exhibit of debt obligations issued to redeem judgments, revenue loans, warrants, and other temporary obligations.

<sup>3</sup> Data for the fiscal year closing Dec. 31, 1931; data for the fiscal year 1932 not available.

TABLE 20.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, TOTAL AND PER CAPITA LEVY, AND RATE OF LEVY: 1932

[For a text discussion of this table, see p. 38]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
	Grand total.....						\$2,088,016,705	\$55.33	
	Government of city.....	\$66,187,073,163	\$56,217,490,425	\$9,251,217,047	\$718,365,691	\$1,754.00	1,930,680,935	51.16	
	Government of State.....	48,264,890,021	41,844,355,491	6,237,427,602	683,106,928	1,279.05	80,631,415	2.14	
	Government of county.....	12,586,318,647	10,357,969,844	2,046,676,934	181,671,869	333.55	73,208,540	1.94	
	Government of other civil divisions.....	3,549,148,224	3,002,841,715	546,306,509			3,495,815		
	GROUP I.....						1,337,882,589	61.81	
	Government of city.....	43,348,809,666	37,814,726,398	5,206,208,879	327,874,389	2,002.84	1,307,433,625	60.41	
	Government of State.....	31,840,595,045	28,863,943,810	2,652,113,846	324,537,389	1,471.13	29,919,329	1.38	
	Government of other civil divisions.....	1,765,451,250	1,618,084,435	147,366,815			529,635		
	GROUP II.....						264,463,748	51.64	
	Government of city.....	8,269,145,596	6,378,026,302	1,672,176,864	218,942,430	1,614.78	242,770,013	47.41	
	Government of State.....	5,694,909,056	4,118,821,726	1,399,189,660	176,897,670	1,112.09	21,281,499	4.16	
	Government of other civil divisions.....	571,236,430	393,445,490	177,790,940			412,236		
	GROUP III.....						485,670,368	44.27	
	Government of city.....	14,569,117,901	12,024,737,725	2,372,831,304	171,548,872	1,328.05	380,477,297	34.68	
	Government of State.....	10,729,385,920	8,361,589,955	2,186,124,096	181,671,869	978.04	29,430,587	2.68	
	Government of county.....	12,586,318,647	10,357,969,844	2,046,676,934	181,671,869	1,147.31	73,208,540	6.67	
	Government of other civil divisions.....	1,212,460,544	991,311,790	221,148,754			2,553,944		
	ALABAMA.....								
34	BIRMINGHAM.....						7,039,958	25.65	\$36.00
	Government of city.....	195,554,400	167,694,120	27,860,280		712.40	3,519,979	12.82	18.00
	Government of State.....	195,554,400	167,694,120	27,860,280		712.40	1,271,104	4.63	6.50
	Government of county.....	195,554,400	167,694,120	27,860,280		712.40	2,248,875	8.19	11.50
	CALIFORNIA <sup>1</sup> .....								
5	LOS ANGELES.....						61,035,212	45.21	35.53
	Government of city.....						60,505,577	44.82	35.30
	City corporation.....	2,315,285,490	1,618,084,435	697,201,055		1,715.15	30,351,476	22.48	<sup>2</sup> 13.11
	County.....	2,315,285,490	1,618,084,435	697,201,055		1,715.15	27,796,321	20.59	<sup>2</sup> 12.01
	School district.....	2,315,285,490	1,618,084,435	697,201,055		1,715.15	2,357,780	1.75	<sup>2</sup> 10.18
	Government of metropolitan water district.....	1,765,451,250	1,618,084,435	147,366,815		1,307.84	529,635	.39	<sup>2</sup> .23

11	SAN FRANCISCO.....					32,704,848	49.84	27.18	
	Government of city.....	1,203,206,084	695,478,047	507,728,037	1,833.60	32,704,848	49.84	27.18	
29	OAKLAND.....					15,498,111	52.43	52.73	
	Government of city.....					10,728,480	36.29	37.19	
	City corporation.....	288,434,648	238,858,200	49,576,448	975.76	5,553,353	18.79	19.25	
	School district.....	288,434,648	238,858,200	49,576,448	975.76	4,226,968	14.30	14.65	
	Utility district.....	268,668,736	238,858,200	29,810,536	908.89	948,159	3.21	3.53	
	Government of county.....	288,434,648	238,858,200	49,576,448	975.76	4,769,631	16.14	15.54	
51	SAN DIEGO.....					7,877,144	49.29	45.87	
	Government of city.....					4,834,134	30.25	28.15	
	City corporation.....	171,729,703	128,201,680	43,528,023	1,074.65	3,071,143	19.22	17.88	
	School district.....	171,729,703	128,201,680	43,528,023	1,074.65	1,762,991	11.03	10.27	
	Government of county.....	171,729,703	128,201,680	43,528,023	1,074.65	3,043,010	19.04	17.72	
53	LONG BEACH.....					8,694,838	55.49	39.48	
	Government of city.....					5,963,647	38.06	38.46	
	City corporation.....	239,298,605	183,353,870	55,944,735	1,527.11	3,265,859	20.84	13.65	
	School district.....	210,094,420	169,412,035	40,682,385	1,340.74	2,697,788	17.22	12.84	
	Government of county.....	210,094,420	169,412,035	40,682,385	1,340.74	2,675,518	17.07	12.73	
	Government of metropolitan water district.....	185,576,045	169,412,035	16,164,010	1,184.28	55,673	.36	2.26	
	COLORADO								
30	DENVER.....					12,969,732	44.01	32.00	
	Government of city.....					11,555,220	39.21	28.51	
	City corporation.....	405,304,125	286,922,975	118,381,150	1,375.31	6,043,084	20.51	14.91	
	School district.....	405,304,125	286,922,975	118,381,150	1,375.31	5,512,136	18.70	13.60	
	Government of State.....	405,304,125	286,922,975	118,381,150	1,375.31	1,414,512	4.80	3.49	
	CONNECTICUT								
48	HARTFORD.....					10,529,446	62.71	26.81	
	Government of city.....					10,173,552	60.59	25.90	
	City corporation.....	390,796,959	341,750,333	49,046,626	2,327.56	9,244,785	55.06	23.66	
	School district.....	390,796,959	341,750,333	49,046,626	2,327.56	876,013	5.22	2.24	
	Metropolitan district.....	390,101,404	341,079,778	49,021,626	2,323.42	52,754	.31	.14	
	Government of State.....	390,101,404	341,079,778	49,021,626	2,323.42	181,304	1.08	.46	
	Government of county.....	390,101,404	341,079,778	49,021,626	2,323.42	174,590	1.04	.45	
50	NEW HAVEN.....					9,533,328	58.59	29.05	
	Government of city.....					9,277,242	57.02	28.27	
	City corporation.....	328,218,598	293,298,081	34,920,517	2,017.32	9,239,886	56.79	28.15	
	Improvement district.....	12,788,106	<sup>3</sup> 12,788,106	<sup>(3)</sup>	<sup>(4)</sup>	37,356	<sup>(4)</sup>	2.92	
	Government of State.....	328,218,598	293,298,081	34,920,517	2,017.32	135,714	.83	.41	
	Government of county.....	328,218,598	293,298,081	34,920,517	2,017.32	120,372	.74	.37	
56	BRIDGEPORT.....					7,723,588	52.47	29.19	
	Government of city.....					7,514,797	51.05	28.40	
	Government of State.....	264,596,466	224,402,065	40,194,401	1,797.53	132,461	.90	.50	
	Government of county.....	264,596,466	224,402,065	40,194,401	1,797.53	76,330	.52	.29	

<sup>1</sup> General property not taxed for State purposes.  
<sup>2</sup> Average rate.

<sup>3</sup> Valuation of personal property included with that of real property.  
<sup>4</sup> Per capita not computed; population not known.

TABLE 20.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, TOTAL AND PER CAPITA LEVY, AND RATE OF LEVY: 1932—Continued

[For a text discussion of this table, see p. 38]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY				LEVY			
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
CONNECTICUT—Continued									
93	WATERBURY.....						5,840,885	57.43	33.95
	Government of city.....						5,626,378	55.32	<sup>2</sup> 32.70
	City corporation.....	172,070,800	133,122,452	38,948,348		1,691.94	5,603,434	55.10	<sup>2</sup> 32.56
	School district.....	2,768,427	<sup>3</sup> 2,768,427	<sup>(3)</sup>		<sup>(4)</sup>	22,944	<sup>(4)</sup>	<sup>2</sup> 8.29
	Government of State.....	172,070,800	133,122,452	38,948,348		1,691.94	144,537	1.42	.84
	Government of county.....	172,070,800	133,122,452	38,948,348		1,691.94	69,970	.69	.41
DELAWARE <sup>1</sup>									
85	WILMINGTON.....						3,730,173	34.99	24.54
	Government of city.....	155,604,825	155,604,825			1,459.75	2,650,813	24.87	<sup>2</sup> 17.04
	Government of county.....	143,914,645	143,914,645			1,350.08	1,079,360	10.13	7.50
DISTRICT OF COLUMBIA									
14	WASHINGTON.....						25,253,621	51.33	13.69
	Government of city.....	1,845,089,606	1,226,691,948	618,397,658		3,750.18	25,253,621	51.33	<sup>2</sup> 13.69
FLORIDA									
61	JACKSONVILLE.....						4,220,443	30.17	55.68
	Government of city.....						3,033,584	21.68	36.35
	City corporation.....	102,826,210	90,978,750	11,847,460		735.00	1,989,787	14.22	<sup>2</sup> 19.35
	School district.....	61,399,839	48,665,513	7,484,640	5,249,686	438.88	1,043,797	7.46	17.00
	Government of State.....	61,399,839	48,665,513	7,484,640	5,249,686	438.88	291,649	2.08	4.75
	Government of county.....	61,399,839	48,665,513	7,484,640	5,249,686	438.88	895,210	6.40	14.58
84	MIAMI.....						5,886,216	54.40	76.84
	Government of city.....						4,878,179	45.08	54.46
	City corporation.....	168,915,207	162,348,786	6,566,421		1,561.14	3,206,316	30.56	<sup>2</sup> 19.57
	School district.....	45,051,961	39,900,673	3,452,585	1,698,703	416.38	1,571,863	14.53	34.89
	Government of State.....	45,051,961	39,900,673	3,452,585	1,698,703	416.38	219,628	2.03	4.88
	Government of county.....	45,051,961	39,900,673	3,452,585	1,698,703	416.38	788,409	7.29	17.50

87	TAMPA						4,401,546	41.45	74.07	
	Government of city						3,235,869	30.47	44.69	
	City corporation	122,349,057	112,723,062	9,625,995		1,152.06	2,164,439	20.38	17.69	
	School district	39,682,605	32,539,736	3,968,261	3,174,608	373.66	1,071,430	10.09	27.00	
	Government of State	39,682,605	32,539,736	3,968,261	3,174,608	373.66	193,453	1.82	4.88	
	Government of county	39,682,605	32,539,736	3,968,261	3,174,608	373.66	972,224	9.15	24.50	
	GEORGIA									
31	ATLANTA						10,619,013	37.46	31.00	
	Government of city	381,203,889	279,327,584	70,063,399	31,812,906	1,344.63	5,718,059	20.17	15.00	
	Government of State	306,309,680	212,996,774	61,500,000	31,812,906	1,080.46	1,531,548	5.40	5.00	
	Government of county	306,309,680	212,996,774	61,500,000	31,812,906	1,080.46	3,369,406	11.89	11.00	
	ILLINOIS									
2	CHICAGO <sup>5</sup>						229,404,549	65.11	72.95	
	Government of city						217,128,851	61.62	69.05	
	City corporation	3,147,614,842	2,098,003,781	904,967,901	144,643,160	893.35	79,319,894	22.51	25.20	
	County	3,147,614,842	2,098,003,781	904,967,901	144,643,160	893.35	16,367,597	4.65	5.20	
	School district	3,147,614,842	2,098,003,781	904,967,901	144,643,160	893.35	77,431,325	21.98	24.60	
	Park district	3,116,809,325	2,074,822,025	900,029,016	141,958,284	884.60	22,921,016	6.51	7.35	
	Sanitary district	3,147,614,842	2,098,003,781	904,967,901	144,643,160	893.35	17,626,643	5.00	5.60	
	Forest preserve district	3,147,614,842	2,098,003,781	904,967,901	144,643,160	893.35	3,462,376	.98	1.10	
	Government of State	3,147,614,842	2,098,003,781	904,967,901	144,643,160	893.35	12,275,698	3.48	3.90	
80	PEORIA						4,154,086	37.36	45.40	
	Government of city						3,386,404	30.45	37.01	
	City corporation	91,499,684	66,833,700	21,948,579	2,717,405	822.84	1,291,061	11.61	14.11	
	School district	91,499,684	66,833,700	21,948,579	2,717,405	822.84	1,452,100	13.06	15.87	
	Park district	91,499,684	66,833,700	21,948,579	2,717,405	822.84	181,169	1.63	1.98	
	Sanitary district	91,499,684	66,833,700	21,948,579	2,717,405	822.84	336,719	3.03	3.68	
	Town	91,499,684	66,833,700	21,948,579	2,717,405	822.84	125,355	1.13	1.37	
	Government of State	91,499,684	66,833,700	21,948,579	2,717,405	822.84	457,498	4.11	5.00	
	Government of county	91,499,684	66,833,700	21,948,579	2,717,405	822.84	310,184	2.79	3.39	
	INDIANA									
21	INDIANAPOLIS						16,229,202	43.35	28.41	
	Government of city						14,960,111	39.96	26.19	
	City corporation	571,236,430	393,445,490	177,790,940		1,525.74	7,197,579	19.22	12.60	
	County	571,236,430	393,445,490	177,790,940		1,525.74	2,507,157	6.70	4.39	
	School district	571,236,430	393,445,490	177,790,940		1,525.74	5,255,375	14.04	9.20	
	Government of State	571,236,430	393,445,490	177,790,940		1,525.74	856,855	2.29	1.50	
	Government of township	571,236,430	393,445,490	177,790,940		1,525.74	412,236	1.10	1.72	
68	FORT WAYNE						3,668,413	30.24	22.50	
	Government of city						2,512,455	20.71	15.41	
	City corporation	163,040,540	116,400,140	46,640,400		1,344.11	815,203	6.72	5.00	
	School district	163,040,540	116,400,140	46,640,400		1,344.11	1,697,252	13.99	10.41	
	Government of State	163,040,540	116,400,140	46,640,400		1,344.11	244,561	2.02	1.50	
	Government of county	163,040,540	116,400,140	46,640,400		1,344.11	412,493	3.40	2.53	
	Government of township	163,040,540	116,400,140	46,640,400		1,344.11	498,904	4.11	3.06	

<sup>1</sup> General property not taxed for State purposes. <sup>2</sup> Average rate. <sup>3</sup> Data for the fiscal year closing Dec. 31, 1931. Data for the fiscal year closing Dec. 31, 1932 not available.

TABLE 20.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, TOTAL AND PER CAPITA LEVY, AND RATE OF LEVY: 1932—Continued

[For a text discussion of this table, see p. 38]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
INDIANA—Continued									
79	SOUTH BEND						\$4,021,298	\$36.16	\$25.60
	Government of city						2,709,536	24.37	17.25
	City corporation	\$157,074,560	\$104,700,910	\$52,373,650		\$1,412.54	1,091,668	9.82	6.95
	School district	157,074,560	104,700,910	52,373,650		1,412.54	1,617,868	14.55	10.30
	Government of State	157,074,560	104,700,910	52,373,650		1,412.54	235,612	2.12	1.50
	Government of county	157,074,560	104,700,910	52,373,650		1,412.54	738,250	6.64	4.70
	Government of township	157,074,560	104,700,910	52,373,650		1,412.54	337,900	3.04	<sup>2</sup> 2.15
81	GARY						4,391,478	39.85	33.90
	Government of city						2,836,973	25.74	21.90
	City corporation	129,542,135	80,633,351	48,908,784		1,175.52	1,152,925	10.46	8.90
	School district	129,542,135	80,633,351	48,908,784		1,175.52	1,684,048	15.28	13.00
	Government of State	129,542,135	80,633,351	48,908,784		1,175.52	194,313	1.76	1.50
	Government of county	129,542,135	80,633,351	48,908,784		1,175.52	492,260	4.47	3.80
	Government of township	129,542,135	80,633,351	48,908,784		1,175.52	867,932	7.88	6.70
88	EVANSVILLE						3,186,587	30.06	27.06
	Government of city						1,883,814	17.77	16.00
	City corporation	117,738,360	82,591,670	35,146,690		1,110.74	906,586	8.55	7.70
	School district	117,738,360	82,591,670	35,146,690		1,110.74	977,228	9.22	8.30
	Government of State	117,738,360	82,591,670	35,146,690		1,110.74	176,608	1.67	1.50
	Government of county	117,738,360	82,591,670	35,146,690		1,110.74	565,144	5.33	4.80
	Government of township	117,738,360	82,591,670	35,146,690		1,110.74	561,021	5.29	<sup>2</sup> 4.78
IOWA									
58	DES MOINES						7,740,835	53.42	82.92
	Government of city						5,999,075	41.40	64.26
	City corporation	93,349,684	37,776,925	53,658,229	\$1,914,530	644.24	2,841,882	19.61	<sup>2</sup> 30.44
	School district	93,349,684	37,776,925	53,658,229	1,914,530	644.24	3,157,193	21.79	<sup>2</sup> 33.82
	Government of State	93,349,684	37,776,925	53,658,229	1,914,530	644.24	468,213	3.23	<sup>2</sup> 5.02
	Government of county	93,349,684	37,776,925	53,658,229	1,914,530	644.24	1,273,547	8.79	<sup>2</sup> 13.64

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KANSAS										
67	KANSAS CITY									
	Government of city							5,157,670	41.66	40.60
	City corporation	127,009,752	83,140,370	43,869,382		1,025.93		3,992,534	32.25	<sup>2</sup> 31.43
	School district	127,009,752	83,140,370	43,869,382		1,025.93		1,884,760	15.22	<sup>2</sup> 14.84
	Drainage district	50,588,446	33,489,552	17,098,894		( <sup>4</sup> )		1,945,233	15.71	<sup>2</sup> 15.32
	Government of State	127,009,752	83,140,370	43,869,382		1,025.93		162,541	( <sup>4</sup> )	<sup>2</sup> 3.21
	Government of county	127,009,752	83,140,370	43,869,382		1,025.93		252,992	2.04	<sup>2</sup> 1.99
								912,144	7.37	<sup>2</sup> 7.18
69	WICHITA							4,314,361	36.10	29.19
	Government of city							3,285,088	27.49	22.23
	City corporation	147,788,284	105,048,600	42,739,684		1,236.72		1,326,053	11.10	<sup>2</sup> 8.97
	School district	147,788,284	105,048,600	42,739,684		1,236.72		1,959,035	16.39	<sup>2</sup> 13.26
	Government of State	147,788,284	105,048,600	42,739,684		1,236.72		274,951	2.30	<sup>2</sup> 1.86
	Government of county	147,788,284	105,048,600	42,739,684		1,236.72		754,322	6.31	<sup>2</sup> 5.10
KENTUCKY										
26	LOUISVILLE							12,985,803	42.08	28.57
	Government of city							10,324,259	33.46	24.78
	City corporation	407,003,852	334,958,707	72,045,145		1,318.87		8,503,627	27.56	<sup>2</sup> 20.89
	County	487,796,687	334,958,707	132,837,980		1,515.87		1,820,632	5.90	<sup>2</sup> 3.89
	Government of State	703,002,682	334,958,707	368,043,975		2,278.04		2,661,544	8.62	<sup>2</sup> 3.79
LOUISIANA										
16	NEW ORLEANS							19,801,490	41.73	38.75
	Government of city							16,498,835	34.77	33.00
	City corporation	488,215,767	363,324,313	124,891,454		1,028.91		13,914,149	29.32	28.50
	Levee district	574,374,744	427,443,363	146,931,381		1,210.48		2,584,686	5.45	4.50
	Government of State	574,374,744	427,443,363	146,931,381		1,210.48		3,302,655	6.96	5.75
MARYLAND										
8	BALTIMORE							36,546,013	44.54	23.03
	Government of city	1,598,934,444	1,158,906,697	440,027,747		1,948.73		33,106,277	40.35	<sup>2</sup> 20.71
	Government of State	1,483,363,299	1,120,849,737	362,513,562		1,807.88		3,439,736	4.19	<sup>2</sup> 2.32
MASSACHUSETTS										
9	BOSTON							67,751,009	85.92	35.30
	Government of city	1,919,393,770	1,753,824,300	165,569,470		2,434.23		65,234,729	82.73	<sup>2</sup> 33.99
	Government of State	1,919,393,770	1,753,824,300	165,569,470		2,434.23		2,516,280	3.19	1.31
43	WORCESTER							11,696,831	58.90	33.61
	Government of city	348,069,445	303,374,900	44,694,545		1,752.62		10,643,464	53.59	<sup>2</sup> 30.58
	Government of State	348,069,445	303,374,900	44,694,545		1,752.62		468,487	2.36	1.35
	Government of county	348,069,445	303,374,900	44,694,545		1,752.62		584,880	2.95	1.68

<sup>2</sup> Average rate.  
<sup>4</sup> Per capita not computed; population not known.

TABLE 20.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, TOTAL AND PER CAPITA LEVY, AND RATE OF LEVY: 1932—Continued

[For a text discussion of this table, see p. 38]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
	MASSACHUSETTS—Continued								
54	SPRINGFIELD.....						\$9,872,147	\$64.02	\$31.65
	Government of city.....	\$311,913,840	\$276,286,440	\$35,627,400		\$2,022.79	8,967,149	58.15	28.75
	Government of State.....	311,913,840	276,286,440	35,627,400		2,022.79	408,239	2.65	1.31
	Government of county.....	311,913,840	276,286,440	35,627,400		2,022.79	496,769	3.22	1.59
74	FALL RIVER.....						5,014,570	43.50	43.13
	Government of city.....	116,258,514	90,601,950	25,656,564		1,008.54	4,678,526	40.59	40.24
	Government of State.....	116,258,514	90,601,950	25,656,564		1,008.54	175,987	1.63	1.51
	Government of county.....	116,258,514	90,601,950	25,656,564		1,008.54	160,057	1.39	1.38
75	CAMBRIDGE.....						7,159,535	62.53	36.78
	Government of city.....	194,618,460	170,597,800	24,020,660		1,699.72	6,612,681	57.75	33.98
	Government of State.....	194,618,460	170,597,800	24,020,660		1,699.72	273,293	2.39	1.40
	Government of county.....	194,618,460	170,597,800	24,020,660		1,699.72	273,561	2.39	1.40
76	NEW BEDFORD.....						5,357,448	47.58	39.37
	Government of city.....	136,042,700	104,942,350	31,100,350		1,208.23	4,948,050	43.94	36.37
	Government of State.....	136,042,700	104,942,350	31,100,350		1,208.23	214,403	1.90	1.57
	Government of county.....	136,042,700	104,942,350	31,100,350		1,208.23	194,995	1.73	1.43
86	SOMERVILLE.....						5,067,852	47.67	39.49
	Government of city.....	128,322,840	116,240,500	12,082,340		1,207.18	4,713,558	44.34	36.73
	Government of State.....	128,322,840	116,240,500	12,082,340		1,207.18	177,060	1.67	1.38
	Government of county.....	128,322,840	116,240,500	12,082,340		1,207.18	177,234	1.67	1.38
90	LYNN.....						5,006,546	48.61	34.50
	Government of city.....	145,126,805	124,440,170	20,686,635		1,409.00	4,613,995	44.80	31.79
	Government of State.....	145,126,805	124,440,170	20,686,635		1,409.00	201,045	1.95	1.39
	Government of county.....	145,126,805	124,440,170	20,686,635		1,409.00	191,506	1.86	1.32
94	LOWELL.....						5,007,776	49.96	41.49
	Government of city.....	120,673,666	103,092,200	17,581,466		1,203.92	4,673,773	46.63	33.73
	Government of State.....	120,673,666	103,092,200	17,581,466		1,203.92	166,920	1.67	1.38
	Government of county.....	120,673,666	103,092,200	17,581,466		1,203.92	167,083	1.67	1.38

MICHIGAN										
4	DETROIT							94,214,198	55.85	35.58
	Government of city							85,103,956	50.45	32.14
	City corporation	2,648,326,070	2,125,031,525	523,294,545		1,569.94		72,643,582	43.06	27.43
	County	2,648,326,070	2,125,031,525	523,294,545		1,569.94		12,460,374	7.39	4.71
	Government of State	2,648,326,070	2,125,031,525	523,294,545		1,569.94		9,110,242	5.40	3.44
46	GRAND RAPIDS							8,552,336	49.64	32.26
	Government of city							6,713,022	38.96	25.32
	City corporation	265,142,917	209,466,885	55,676,032		1,538.84		3,666,796	21.28	13.83
	School district	265,142,917	209,466,885	55,676,032		1,538.84		3,046,226	17.68	11.49
	Government of State	265,142,917	209,466,885	55,676,032		1,538.84		1,019,240	5.92	3.85
	Government of county	265,142,917	209,466,885	55,676,032		1,538.84		820,074	4.76	3.09
49	FLINT							7,793,931	46.61	35.21
	Government of city							5,932,330	35.48	26.80
	City corporation	221,355,590	181,079,430	40,276,160		1,323.90		2,678,403	16.02	12.10
	School district	221,355,590	181,079,430	40,276,160		1,323.90		3,253,927	19.46	14.70
	Government of State	221,355,590	181,079,430	40,276,160		1,323.90		978,392	5.85	4.42
	Government of county	221,355,590	181,079,430	40,276,160		1,323.90		883,209	5.28	3.99
MINNESOTA										
15	MINNEAPOLIS							24,259,619	50.36	49.89
	Government of city							21,581,666	44.80	44.38
	City corporation	486,283,035	275,891,095	210,391,940		1,009.51		19,333,358	40.14	<sup>2</sup> 39.76
	County	486,283,035	275,891,095	210,391,940		1,009.51		2,243,308	4.67	<sup>2</sup> 4.62
	Government of State	486,283,035	275,891,095	210,391,940		1,009.51		2,677,953	5.56	<sup>2</sup> 5.51
33	ST. PAUL							12,493,828	44.67	50.94
	Government of city	245,207,718	142,173,187	103,034,531		876.68		8,576,058	30.66	<sup>2</sup> 34.97
	Government of State	245,207,718	142,173,187	103,034,531		876.68		1,398,494	5.00	<sup>2</sup> 5.70
	Government of county	245,207,718	142,173,187	103,034,531		876.68		2,519,276	9.01	<sup>2</sup> 10.27
92	DULUTH <sup>4</sup>							6,344,287	62.32	48.42
	Government of city							4,664,699	45.82	35.60
	City corporation	131,035,921	61,480,280	69,555,641		1,287.19		2,042,580	20.06	<sup>2</sup> 15.59
	School district	131,035,921	61,480,280	69,555,641		1,287.19		2,622,119	25.76	<sup>2</sup> 20.01
	Government of State	131,035,921	61,480,280	69,555,641		1,287.19		631,035	6.20	<sup>2</sup> 4.82
	Government of county	131,035,921	61,480,280	69,555,641		1,287.19		1,048,553	10.30	<sup>2</sup> 8.00
MISSOURI										
7	ST. LOUIS							37,174,811	44.83	26.10
	Government of city							35,465,642	42.77	24.90
	City corporation	1,424,461,337	1,021,606,508	331,051,512	\$71,803,317	1,717.67		23,074,168	27.82	<sup>2</sup> 16.20
	School district	1,424,307,307	1,021,606,508	330,897,482	71,803,317	1,717.48		12,391,474	14.94	8.70
	Government of State	1,424,307,307	1,021,606,508	330,897,482	71,803,317	1,717.48		1,709,169	2.06	1.20

<sup>1</sup> Average rate.

Data for the fiscal year closing Dec. 31, 1931. Data for the fiscal year closing Dec. 31, 1932, not available.

TABLE 20.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, TOTAL AND PER CAPITA LEVY, AND RATE OF LEVY: 1932—Continued

[For a text discussion of this table, see p. 38]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
MISSOURI—Continued									
19	KANSAS CITY						\$18,155,950	\$44.13	\$31.93
	Government of city						17,262,068	41.96	30.43
	City corporation	\$531,808,060	\$371,205,740	\$118,602,320	\$42,000,000	\$1,292.68	7,259,555	17.65	<sup>2</sup> 13.65
	County	595,921,420	441,503,770	112,417,650	42,000,000	1,448.52	3,396,752	8.26	5.70
	School district	595,921,420	441,503,770	112,417,650	42,000,000	1,448.52	6,605,761	16.06	<sup>2</sup> 11.08
	Government of State	595,921,420	441,503,770	112,417,650	42,000,000	1,448.52	893,882	2.17	1.50
NEBRASKA									
39	OMAHA						9,024,067	41.22	28.15
	Government of city						7,223,726	33.00	22.38
	City corporation	333,926,870	205,438,175	128,488,695		1,525.48	3,675,536	16.79	<sup>2</sup> 11.01
	School district	311,946,115	205,438,175	106,507,940		1,425.06	3,548,190	16.21	<sup>2</sup> 11.37
	Government of State	311,946,115	205,438,175	106,507,940		1,425.06	675,356	3.09	<sup>2</sup> 2.16
	Government of county	311,946,115	205,438,175	106,507,940		1,425.06	1,124,985	5.14	<sup>2</sup> 3.61
NEW JERSEY									
18	NEWARK						34,350,111	76.61	38.07
	Government of city						30,837,056	68.77	34.24
	City corporation	897,537,106	726,488,035	162,754,050	8,295,021	2,001.64	25,415,500	56.68	28.32
	County	916,367,715	720,163,644	187,909,050	8,295,021	2,043.64	5,421,556	12.09	5.92
	Government of State	916,367,715	720,163,644	187,909,050	8,295,021	2,043.64	3,513,055	7.83	3.83
24	JERSEY CITY						24,643,638	76.82	38.02
	Government of city						22,039,757	68.70	34.16
	City corporation	635,310,426	470,416,727	38,291,050	126,602,649	1,980.39	16,178,912	50.43	25.47
	County	674,620,660	460,948,961	87,069,050	126,602,649	2,102.93	5,860,845	18.27	8.69
	Government of State	674,620,660	460,948,961	87,069,050	126,602,649	2,102.93	2,603,881	8.12	3.86
62	PATERSON						7,934,806	57.04	38.59
	Government of city	204,027,516	182,323,973	20,686,990	1,016,553	1,466.77	5,713,903	41.08	28.01
	Government of State	210,345,181	182,087,838	27,240,790	1,016,553	1,512.19	836,614	6.01	3.98
	Government of county	209,612,681	181,355,338	27,240,790	1,016,553	1,506.92	1,384,289	9.95	6.60

65	TRENTON						7,378,296	59.41	37.05	
	Government of city	198,563,385	177,257,375	18,948,400	2,357,610	1,598.74	5,317,935	42.82	26.78	
	Government of State	200,607,585	176,069,575	22,180,400	2,357,610	1,615.20	794,746	6.40	3.96	
	Government of county	200,607,585	176,069,575	22,180,400	2,357,610	1,615.20	1,265,615	10.19	6.31	
71	CAMDEN						6,209,725	52.10	30.68	
	Government of city	200,801,743	177,498,740	16,913,405	6,389,598	1,684.58	4,220,367	35.41	21.02	
	Government of State	205,961,133	172,878,130	26,693,405	6,389,598	1,727.86	819,088	6.87	3.98	
	Government of county	205,961,133	172,878,130	26,693,405	6,389,598	1,727.86	1,170,270	9.82	5.68	
72	ELIZABETH						5,725,231	48.23	34.72	
	Government of city	164,370,382	143,817,150	15,991,165	4,562,067	1,384.75	4,020,482	33.87	24.46	
	Government of State	166,106,159	142,322,755	19,221,337	4,562,067	1,399.38	645,470	5.44	3.88	
	Government of county	166,106,159	142,322,755	19,221,337	4,562,067	1,399.38	1,059,279	8.92	6.38	
	NEW YORK									
1	NEW YORK						534,140,484	74.00	26.72	
	Government of city	19,983,645,815	19,623,484,929	360,160,886		2,768.55	533,844,607	73.96	<sup>2</sup> 26.71	
	Government of State	19,983,645,815	19,623,484,929	360,160,886		2,768.55	295,877	.04	.01	
13	BUFFALO						33,749,841	57.75	29.98	
	Government of city						33,507,165	57.34	29.76	
	City corporation	1,125,853,030	1,121,143,030	4,710,000		1,926.51	26,591,140	45.50	23.62	
	County	1,125,853,030	1,121,143,030	4,710,000		1,926.51	6,916,025	11.83	6.14	
	Government of State	1,125,853,030	1,121,143,030	4,710,000		1,926.51	242,676	.42	.22	
22	ROCHESTER						20,981,364	62.63	32.38	
	Government of city						20,832,884	62.19	32.15	
	City corporation	647,970,004	647,902,054	67,950		1,934.24	18,214,222	54.37	<sup>2</sup> 28.11	
	County	647,970,004	647,902,054	67,950		1,934.24	2,618,662	7.82	4.04	
	Government of State	647,970,004	647,902,054	67,950		1,934.24	148,480	.44	.23	
40	SYRACUSE						11,977,749	55.43	30.77	
	Government of city						10,592,789	49.02	27.21	
	City corporation	389,245,066	389,163,791	81,275		1,801.23	10,315,668	47.74	26.50	
	County supervisors' fund	389,245,066	389,163,791	81,275		1,801.23	277,121	1.28	.71	
	Government of State	389,245,066	389,163,791	81,275		1,801.23	91,532	.42	.24	
	Government of county	389,245,066	389,163,791	81,275		1,801.23	1,293,428	5.99	3.32	
60	YONKERS						12,013,737	84.48	33.28	
	Government of city	360,985,593	360,803,593	182,000		2,538.58	10,796,737	75.93	29.91	
	Government of State	360,985,593	360,803,593	182,000		2,538.58	35,000	.25	.10	
	Government of county	360,985,593	360,803,593	182,000		2,538.58	1,182,000	8.31	3.27	
63	ALBANY						8,135,899	62.34	33.08	
	Government of city	245,946,170	244,924,170	1,022,000		1,884.64	7,070,952	54.18	28.75	
	Government of State	245,946,170	244,924,170	1,022,000		1,884.64	56,568	.43	.23	
	Government of county	245,946,170	244,924,170	1,022,000		1,884.64	1,008,379	7.73	4.10	

<sup>2</sup> Average rate.

TABLE 20.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, TOTAL AND PER CAPITA LEVY, AND RATE OF LEVY: 1932—Continued

[For a text discussion of this table, see p. 38]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY				LEVY			
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
	NEW YORK—Continued								
91	UTICA								
	Government of city	\$137,698,368	\$137,594,808	\$103,500		\$1,339.48	\$5,427,260	\$52.79	\$39.45
	Government of State	137,698,368	137,594,808	103,500		1,339.48	4,241,901	41.26	<sup>2</sup> 30.81
	Government of county	137,698,368	137,594,808	103,500		1,339.48	30,344	.30	.22
							1,155,015	11.24	8.42
	OHIO <sup>1</sup>								
6	CLEVELAND								
	Government of city						34,425,681	37.29	27.60
	City corporation	1,247,281,380	1,086,382,570	<sup>6</sup> 160,898,810		1,351.04	34,425,681	37.29	27.60
	County	1,247,281,380	1,086,382,570	<sup>6</sup> 160,898,810		1,351.04	13,822,615	14.97	11.08
	School district	1,247,281,380	1,086,382,570	<sup>6</sup> 160,898,810		1,351.04	6,407,783	6.94	5.14
	Park district	1,247,281,380	1,086,382,570	<sup>6</sup> 160,898,810		1,351.04	13,883,463	15.04	<sup>2</sup> 11.13
							311,820	.34	.25
17	CINCINNATI								
	Government of city						18,154,217	39.28	21.96
	City corporation	826,694,740	<sup>7</sup> 826,694,740			1,788.61	18,154,217	39.28	21.96
	County	826,694,740	<sup>7</sup> 826,694,740			1,788.61	8,837,367	19.12	10.69
	School district	826,694,740	<sup>7</sup> 826,694,740			1,788.61	2,422,216	5.24	2.93
							6,894,634	14.92	8.34
27	TOLEDO								
	Government of city						10,089,650	33.53	25.80
	City corporation	391,071,680	332,961,940	<sup>6</sup> 58,109,740		1,299.67	7,821,434	25.99	20.00
	School district	391,071,680	332,961,940	<sup>6</sup> 58,109,740		1,299.67	4,106,253	13.65	10.50
	Government of county	391,071,680	332,961,940	<sup>6</sup> 58,109,740		1,299.67	3,715,181	12.35	9.50
							2,268,216	7.54	5.80
28	COLUMBUS								
	Government of city						9,284,592	30.99	21.40
	City corporation	434,011,590	<sup>7</sup> 434,011,590			1,448.64	7,635,348	25.49	17.60
	School district	434,011,590	<sup>7</sup> 434,011,590			1,448.64	3,357,317	11.21	<sup>2</sup> 7.74
	Government of county	434,011,590	<sup>7</sup> 434,011,590			1,448.64	4,278,031	14.28	<sup>2</sup> 9.86
							1,649,244	5.50	3.80

35	AKRON						7,006,779	26.31	26.52	
	Government of city						6,103,190	22.92	23.10	
	City corporation	264,207,380	232,736,960	<sup>a</sup> 31,470,420		992.14	2,982,901	11.20	11.29	
	School district	264,207,380	232,736,960	<sup>a</sup> 31,470,420		992.14	3,120,289	11.72	11.81	
	Government of county	264,207,380	232,736,960	<sup>a</sup> 31,470,420		992.14	903,589	3.39	3.42	
41	DAYTON						7,818,646	37.63	24.20	
	Government of city						6,594,802	31.74	20.41	
	City corporation	323,084,570	294,459,980	<sup>a</sup> 28,624,590		1,554.79	3,363,633	16.19	10.41	
	School district	323,084,570	294,459,980	<sup>a</sup> 28,624,590		1,554.79	3,231,169	15.55	10.00	
	Government of county	323,084,570	294,459,980	<sup>a</sup> 28,624,590		1,554.79	1,223,844	5.89	3.79	
45	YOUNGSTOWN						5,828,456	33.25	21.60	
	Government of city						4,837,046	27.71	18.00	
	City corporation	269,835,860	269,835,860			1,539.28	2,150,592	12.27	7.97	
	School district	269,835,860	269,835,860			1,539.28	2,706,454	15.44	10.03	
	Government of county	269,835,860	269,835,860			1,539.28	944,428	5.39	3.50	
	Government of township	269,835,860	269,835,860			1,539.28	26,984	.15	.10	
83	CANTON						2,786,204	25.75	20.97	
	Government of city						2,272,520	21.00	17.10	
	City corporation	132,895,910	122,725,430	<sup>a</sup> 10,170,480		1,228.24	788,073	7.28	5.93	
	School district	132,895,910	122,725,430	<sup>a</sup> 10,170,480		1,228.24	1,484,447	13.72	11.17	
	Government of county	132,895,910	122,725,430	<sup>a</sup> 10,170,480		1,228.24	478,425	4.42	3.60	
	Government of township	132,895,910	122,725,430	<sup>a</sup> 10,170,480		1,228.24	35,259	.33	<sup>1</sup> .27	
	OKLAHOMA									
42	OKLAHOMA CITY						7,398,822	36.74	46.78	
	Government of city						5,397,610	26.80	34.13	
	City corporation	158,148,576	122,552,615	20,673,145	14,922,816	785.25	2,350,087	11.67	14.86	
	School district	158,148,576	122,552,615	20,673,145	14,922,816	785.25	3,047,523	15.13	19.27	
	Government of State	158,148,576	122,552,615	20,673,145	14,922,816	785.25	553,520	2.75	3.50	
	Government of county	158,148,576	122,552,615	20,673,145	14,922,816	785.25	1,447,692	7.19	9.15	
55	TULSA						7,207,550	48.80	48.40	
	Government of city						5,539,687	37.51	37.20	
	City corporation	148,916,323	120,735,320	16,826,260	11,354,743	1,008.24	2,754,952	18.65	18.50	
	School district	148,916,323	120,735,320	16,826,260	11,354,743	1,008.24	2,784,735	18.85	18.70	
	Government of State	148,916,323	120,735,320	16,826,260	11,354,743	1,008.24	521,207	3.53	3.50	
	Government of county	148,916,323	120,735,320	16,826,260	11,354,743	1,008.24	1,146,656	7.76	7.70	
	OREGON <sup>1</sup>									
25	PORTLAND						14,915,165	47.99	43.80	
	Government of city						14,915,165	47.99	43.80	
	City corporation	340,528,870	262,369,000	36,115,110	42,044,760	1,095.65	6,742,472	21.69	19.80	
	County	340,528,870	262,369,000	36,115,110	42,044,760	1,095.65	3,098,813	9.97	9.10	
	School district	340,528,870	262,369,000	36,115,110	42,044,760	1,095.65	4,460,928	14.35	13.10	
	Port district	340,528,870	262,369,000	36,115,110	42,044,760	1,095.65	612,952	1.97	1.80	

<sup>1</sup> General property not taxed for State purposes.

<sup>2</sup> Average rate.

<sup>a</sup> Public utilities only.

<sup>7</sup> Includes public utilities.

TABLE 20.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, TOTAL AND PER CAPITA LEVY, AND RATE OF LEVY: 1932—Continued

[For a text discussion of this table, see p. 38]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
	PENNSYLVANIA <sup>1</sup>								
3	PHILADELPHIA.....						98,993,292	50.02	<sup>2</sup> 22.02
	Government of city.....						98,993,292	50.02	<sup>2</sup> 22.02
	City corporation.....	4,495,819,147	3,454,008,026	1,041,811,121		2,271.88	65,909,684	33.31	<sup>2</sup> 14.66
	School district.....	3,454,008,026	3,454,008,026			1,745.42	32,813,076	16.58	<sup>2</sup> 9.50
	Poor district.....	714,478,564	714,478,564			( <sup>4</sup> )	270,532	( <sup>4</sup> )	<sup>2</sup> .38
10	PITTSBURGH.....						45,809,095	67.28	36.25
	Government of city.....						45,809,095	67.28	36.25
	City corporation.....	1,208,266,120	1,208,266,120			1,774.51	20,797,421	30.54	<sup>2</sup> 17.21
	County.....	1,484,071,115	1,113,703,280	370,367,835		2,179.57	10,814,547	15.88	<sup>2</sup> 7.29
	School district.....	1,208,266,120	1,208,266,120			1,774.51	14,197,127	20.85	11.75
59	SCRANTON.....						5,765,441	39.84	46.58
	Government of city.....						5,071,792	35.05	<sup>2</sup> 41.03
	City corporation.....	123,623,630	123,623,630			854.34	1,950,588	13.48	<sup>2</sup> 15.79
	School district.....	123,623,630	123,623,630			854.34	2,472,473	17.09	20.00
	Poor district.....	108,618,746	108,618,746			750.65	648,731	4.48	<sup>2</sup> 5.97
	Government of county.....	125,022,099	110,606,249	14,415,850		864.01	693,649	4.79	<sup>2</sup> 5.55
70	ERIE.....						5,362,258	44.99	34.88
	Government of city.....						4,143,460	34.76	27.00
	City corporation.....	153,461,475	153,461,475			1,287.43	2,071,730	17.38	13.50
	School district.....	153,461,475	153,461,475			1,287.43	2,071,730	17.38	13.50
	Government of county.....	154,714,483	119,988,115	34,726,368		1,297.94	1,218,798	10.22	<sup>2</sup> 7.88
77	READING.....						4,554,029	40.70	26.69
	Government of city.....						3,770,889	33.70	22.00
	City corporation.....	171,404,093	171,404,093			1,531.76	1,714,040	15.32	10.00
	School district.....	171,404,093	171,404,093			1,531.76	2,056,849	18.38	12.00
	Government of county.....	166,803,280	115,926,920	50,876,360		1,490.65	783,140	7.00	<sup>2</sup> 4.69

RHODE ISLAND									
37	PROVIDENCE								
	Government of city.....	639,356,640	429,604,240	209,752,400		2,497.49	13,206,986	51.59	20.65
	Government of State.....	639,356,640	429,604,240	209,752,400		2,497.49	12,668,572	49.49	<sup>2</sup> 19.81
							538,414	2.10	.84
TENNESSEE									
36	MEMPHIS								
	Government of city.....	299,587,465	225,970,315	31,768,506	41,848,644	1,136.95	9,524,807	36.15	31.50
	Government of State.....	308,456,419	232,921,825	33,685,950	41,848,644	1,170.61	6,471,089	24.56	21.60
	Government of county.....	308,456,419	232,921,825	33,685,950	41,848,644	1,170.61	246,765	.94	.80
							2,806,953	10.65	9.10
52	NASHVILLE								
	Government of city.....	176,710,848	124,978,095	31,821,425	19,911,328	1,126.26	5,473,767	34.89	29.80
	Government of State.....	203,349,853	148,030,900	35,407,625	19,911,328	1,296.05	3,887,639	24.78	22.00
	Government of county.....	203,349,853	148,030,900	35,407,625	19,911,328	1,296.05	162,680	1.04	.80
							1,423,448	9.07	7.00
66	CHATTANOOGA								
	Government of city.....	129,012,498	97,192,450	11,196,550	20,623,498	1,042.10	4,154,202	33.56	32.20
	Government of State.....	129,012,498	97,192,450	11,196,550	20,623,498	1,042.10	2,399,632	19.38	18.60
	Government of county.....	129,012,498	97,192,450	11,196,550	20,623,498	1,042.10	103,210	.83	.80
							1,651,360	13.34	12.80
78	KNOXVILLE								
	Government of city.....	134,189,654	107,999,014	14,073,466	12,117,174	1,199.19	4,794,258	42.84	37.30
	Government of State.....	115,840,480	92,672,690	11,050,616	12,117,174	1,035.21	3,462,093	30.94	28.80
	Government of county.....	115,840,480	92,672,690	11,050,616	12,117,174	1,035.21	92,672	.83	.80
							1,239,493	11.08	10.70
TEXAS									
23	HOUSTON								
	Government of city.....						14,405,949	44.38	46.06
	City corporation.....	322,709,410	260,799,650	61,909,760		994.18	12,636,968	38.93	<sup>2</sup> 39.16
	County.....	256,374,076	198,725,839	57,648,237		789.82	6,454,323	19.88	20.00
	School district.....	322,709,410	260,799,650	61,909,760		994.18	1,640,794	5.05	6.40
	Navigation district.....	254,392,505	196,744,268	57,648,237		783.71	3,807,971	11.73	11.80
	Drainage district.....	8,106,823	4,864,094	3,242,729		(*)	686,860	2.12	2.70
	Government of State.....	256,374,076	198,725,839	57,648,237		789.82	47,020	(*)	5.80
							1,768,981	5.45	6.90
32	DALLAS								
	Government of city.....	300,318,900	219,849,850	80,469,050		1,071.42	11,617,495	41.45	40.02
	Government of State.....	275,779,021	195,309,971	80,469,050		983.87	7,102,013	25.34	<sup>2</sup> 23.65
	Government of county.....	275,779,021	195,309,971	80,469,050		983.87	2,040,765	7.28	7.40
							2,474,717	8.83	<sup>2</sup> 8.97
38	SAN ANTONIO								
	Government of city.....						10,421,432	42.89	44.65
	City corporation.....	253,874,060	201,320,510	52,553,550		1,044.75	7,604,743	31.30	29.95
	School district.....	253,874,060	201,320,510	52,553,550		1,044.75	5,066,002	20.85	<sup>2</sup> 19.95
	Government of State.....	191,611,532	148,278,681	43,332,851		788.52	2,538,741	10.45	10.00
	Government of county.....	191,611,532	148,278,681	43,332,851		788.52	1,417,925	5.84	7.40
							1,398,764	5.76	7.30

<sup>1</sup> General property not taxed for State purposes.  
<sup>2</sup> Average rate.  
<sup>4</sup> Per capita not computed; population not known.

TABLE 20.—ASSESSED VALUATION OF PROPERTY SUBJECT TO THE GENERAL PROPERTY TAX, PER CAPITA ASSESSMENT, TOTAL AND PER CAPITA LEVY, AND RATE OF LEVY: 1932—Continued

[For a text discussion of this table, see p. 38]

City number	CITY AND DIVISION OF GOVERNMENT	ASSESSED VALUATION OF PROPERTY					LEVY		
		Total	Real	Personal	Other	Per capita	Total	Per capita	Rate per \$1,000 of assessed valuation
	TEXAS—Continued								
47	FORT WORTH.....						7,188,489	42.31	40.30
	Government of city.....						4,959,284	29.19	26.90
	City corporation.....	184,328,622	141,926,894	42,401,728		1,084.92	3,115,998	18.34	16.90
	School district.....	184,328,622	141,926,894	42,401,728		1,084.92	1,843,286	10.85	10.00
	Government of State.....	166,358,620	128,788,420	37,570,200		979.16	1,147,874	6.76	6.90
	Government of county.....	166,358,620	128,788,420	37,570,200		979.16	1,081,331	6.36	6.50
89	EL PASO.....						4,175,151	39.65	40.25
	Government of city.....	114,402,880	90,624,230	23,778,650		1,086.45	2,579,583	24.50	22.55
	Government of State.....	90,145,068	67,532,998	22,612,070		856.08	667,074	6.33	7.40
	Government of county.....	90,145,068	67,532,998	22,612,070		856.08	928,494	8.82	10.30
	UTAH								
57	SALT LAKE CITY.....						6,373,757	43.87	36.94
	Government of city.....						3,882,197	26.72	22.50
	City corporation.....	172,542,116	124,334,925	48,207,191		1,187.49	2,070,505	14.25	12.00
	School district.....	172,542,116	124,334,925	48,207,191		1,187.49	1,811,692	12.47	10.50
	Government of State.....	172,542,116	124,334,925	48,207,191		1,187.49	1,459,706	10.05	8.46
	Government of county.....	172,542,116	124,334,925	48,207,191		1,187.49	1,031,854	7.10	5.98
	VIRGINIA <sup>8</sup>								
44	RICHMOND.....						7,040,584	37.95	217.26
	Government of city.....	275,068,987	243,034,223	32,034,764		1,482.85	6,208,303	33.47	22.57
	Government of State.....	132,834,608		132,834,608		716.09	832,281	4.49	6.27
64	NORFOLK.....						5,171,542	39.87	23.72
	Government of city.....	177,352,309	160,255,610	17,096,699		1,367.30	4,925,061	37.97	27.77
	Government of State.....	40,659,668		40,659,668		313.47	246,481	1.90	6.06

WASHINGTON										
20	SEATTLE									
	Government of city									
	City corporation	268,758,290	217,838,803	50,919,487	713.83	7,580,795	20.13	28.21		
	County	268,758,290	217,838,803	50,919,487	713.83	5,382,847	14.30	20.03		
	School district	268,758,290	217,838,803	50,919,487	713.83	4,348,509	11.55	16.18		
	Port district	268,758,290	217,838,803	50,919,487	713.83	161,255	.43	.60		
	Government of State	268,758,290	217,838,803	50,919,487	713.83	2,854,213	7.58	10.62		
73	SPOKANE									
	Government of city									
	City corporation	71,674,701	55,815,706	15,858,995	612.60	1,483,666	12.68	20.70		
	School district	71,674,701	55,815,706	15,858,995	612.60	943,368	8.06	13.16		
	Government of State	71,674,701	55,815,706	15,858,995	612.60	819,242	7.00	11.43		
	Government of county	71,674,701	55,815,706	15,858,995	612.60	850,779	7.27	11.87		
82	TACOMA									
	Government of city									
	City corporation	56,757,134	45,012,394	11,744,740	523.11	1,402,747	12.93	24.71		
	School district	56,757,134	45,012,394	11,744,740	523.11	924,106	8.52	16.28		
	Park district	56,757,134	45,012,394	11,744,740	523.11	113,514	1.05	2.00		
	Government of State	56,757,134	45,012,394	11,744,740	523.11	662,810	6.11	11.68		
	Government of county	56,757,134	45,012,394	11,744,740	523.11	1,061,902	15.32	29.28		
	Government of port	56,757,134	45,012,394	11,744,740	523.11	170,271	1.57	3.00		
WISCONSIN *										
12	MILWAUKEE									
	Government of city									
	City corporation	1,030,722,137	850,506,430	68,787,795	111,427,912	1,707,91	31,603,905	52.37	30.69	30.98
	County	1,027,385,137	850,506,430	68,787,795	108,090,912	1,702.38	22,083,011	36.59	21.42	21.42
	Government of State	108,090,912			108,090,912	(*)	9,520,894	15.78	9.27	9.27
							329,651	(*)	3.05	3.05

\* Average rate.

† Per capita not computed; population not known.

‡ Real and personal tangible property taxed only for city purposes and personal intangible taxed only for State purposes.

§ No general property tax levied for State purposes, except on street railway and connected utilities.